

CITY OF BENBROOK, TEXAS



FY 2024-25 PROPOSED BUDGET



**CITY COUNCIL
PUBLIC HEARING
SEPTEMBER 5, 2024**

911 WINSOTT ROAD
BENBROOK, TEXAS 76126
WWW.CI.BENBROOK.TX.US
(817) 249-3000

This budget will raise more total property taxes than last year's budget by \$906,164 and 4.86%, and of that amount \$389,355 is tax revenue to be raised from new property added to the tax roll this year.

FOR: Mayor Jason Ward, Councilmember Renee Franklin, Councilmember Larry Marshall, Councilmember Dustin Phillips, Councilmember Gary Addison, Councilmember Laura Mackey, Councilmember Keith Tiner

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison	FY 2024-25	FY 2023-24
Tax Rate	\$0.555000	\$0.565000
No-New-Revenue Tax Rate	\$0.559066	\$0.522509
No-New-Revenue M&O Tax Rate	\$0.521671	\$0.505414
Voter-Approval Tax Rate	\$0.615358	\$0.572652
Debt Tax Rate	\$0.035700	\$0.039000

Total debt obligation for City of Benbrook secured by property taxes is \$1,193,744.

Notice of Public Hearing

The City Council of the City of Benbrook will hold a public hearing on Thursday, September 5, 2024 at 7:30 p.m. in the City Council Chambers at 911 Winscott Road to consider the Proposed Budget for Fiscal Year 2024-25.

A copy of the Fiscal Year 2024-25 Proposed Budget is available on the City's website www.benbrook-tx.gov.

This budget will raise more total property taxes than last year's budget by \$906,164 and 4.86 percent, and of that amount \$389,355 is tax revenue to be raised from new property added to the roll this year.

<u>Expenditure Comparison</u>	<u>FY 2024-25</u>	<u>FY 2023-24</u>
General Government	\$1,422,315	\$1,493,253
Staff Services	1,708,319	1,393,128
Public Safety	13,517,634	13,208,905
Public Services	8,617,438	7,218,847
Community Development	966,748	923,510
Debt Service*	1,533,863	1,532,629
Transfers and Other Uses	<u>300,000</u>	<u>300,000</u>
Total	\$28,066,317	\$26,070,272

*Includes Stormwater Debt

Signed: Beth Fischer
City Secretary

The FY 2024-25 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 2024-25 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 2022-23; on an original budget and re-estimated basis for FY 2023-24; and on a base budget, decision package, department request, and proposed budget for FY 2024-25. 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 2022-23; on a budget and estimated basis for FY 2023-24; and on a projected basis for FY 2024-25. 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 2022-23; on an adopted budget and estimated basis for FY 2023-24; and on a base budget, decision packages, department request, and proposed budget basis for FY 2024-25. 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 2022-23; on a budget and estimated twelve-month basis for FY 2023-24; and on a base budget, decision package, and total request basis for FY 2024-25. The FY 2024-25 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 2024-25 there are no decision packages. With inflation, the possibility of a recession, and S.B. 2 3.5% property tax cap, it was decided that this budget year the City should limit the number of decision packages to 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 2024-25 fiscal year. This section includes tables that summarize the City's debt requirements from October 1, 2024 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 2024-25 City of Benbrook Budget is based on total General Fund and Debt Service Fund revenues of \$28,072,612 and total General Fund and Debt Service Fund expenditures of \$28,066,317. The Proposed Budget reflects transfers out of \$300,000. This includes \$250,000 from the General Fund to the Capital Asset Replacement Fund for future vehicle replacements and \$50,000 to the IT/Facilities Fund. Also, a transfer in of \$340,119, from the Storm Water Utility Fund to the Debt Service Fund for the drainage related debt. In addition, \$1,335,000 for the expansion of the street overlay program.

PROPERTY TAX

As proposed by the City Manager, the property tax rate reflected in the FY 2024-25 Budget is \$0.5550 per \$100 valuation, a decrease of \$0.0100 from the current tax rate of \$0.5650. The General Fund portion of the proposed property tax rate is \$0.5193, and the debt service portion is \$0.0357. Also, the proposed property tax rate is less than the No New Revenue tax rate of \$0.559066.

CHANGES IN POSITIONS

A Human Resources Director position has been added and the Deputy City Secretary position has been eliminated in the FY 2024-25 Proposed Budget.

SALARY AND FRINGE BENEFIT ENHANCEMENTS

There is a 3.0% cost-of-living adjustment (COLA) in the FY 2024-25 Proposed Budget. In addition, there is a salary inflation adjustment “catch-up” of 3.0% for full-time employees to compensate for prior year COLAs being below actual inflation. Funds are included for scheduled merit increases for eligible employees. Merit increases are subject to 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 2023-24. Funds are also included for employee retirement through the Texas Municipal Retirement System (TMRS). The 2024 rate is 17.36%; the rate will increase to 17.42% effective January 1, 2025. Workers’ compensation contributions are reflected at \$88,075 for FY 2024-25.

DEPARTMENT REQUESTS AND DECISION PACKAGES

There are no decision packages in the FY 2024-25 Proposed Budget.

Police Department

Funds in the amount of \$281,239 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 2024-25 Proposed Budget includes an additional \$1,335,000 for the City’s street overlay program for

a total of \$4,185,000. Also, \$500,000 is included 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 2022-23; on an adopted budget and re-estimated basis for FY 2023-24; on a base budget, department request (base budget plus decision packages), and proposed budget for FY 2024-25.



**CITY OF BENBROOK
CHANGES IN FUND BALANCE
FY 2023-24 PROPOSED BUDGET**

GENERAL FUND	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2024-25
	ACTUAL	ADOPTED BUDGET	RE-EST	BASE BUDGET	DECISION PACKAGES	DEPT. REQUEST	PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 17,044,506	\$ 19,107,869	\$ 21,716,402	\$ 25,643,021		\$ 25,643,021	\$ 25,643,021
Revenues	28,190,609	24,537,643	27,668,604	26,532,454		26,532,454	26,532,454
TOTAL REVENUES	\$ 28,190,609	\$ 24,537,643	\$ 27,668,604	\$ 26,532,454		\$ 26,532,454	\$ 26,532,454
Expenditures	\$ 23,218,713	\$ 24,237,643	\$ 23,441,985	\$ 24,083,425	\$ -	\$ 24,083,425	\$ 24,897,454
Expansion of Street Overlay Program	-	-	-	-		-	1,335,000
Transfer to Asset Replacement Fund	250,000	250,000	250,000	250,000		250,000	250,000
Transfer to IT/Facilities Fund	50,000	50,000	50,000	50,000		50,000	50,000
TOTAL EXPENDITURES AND TRANSFERS OU	\$ 23,518,713	\$ 24,537,643	\$ 23,741,985	\$ 24,383,425		\$ 24,383,425	\$ 26,532,454
NET CHANGE TO FUND BALANCE	\$ 4,671,896	\$ -	\$ 3,926,619	\$ 2,149,029		\$ 2,149,029	\$ -
ENDING FUND BALANCE	\$ 21,716,402	\$ 19,107,869	\$ 25,643,021	\$ 27,792,050		\$ 27,792,050	\$ 25,643,021

**CITY OF BENBROOK
 CHANGES IN FUND BALANCE
 FY 2023-24 PROPOSED BUDGET**

DEBT SERVICE FUND	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	2024-25
	ACTUAL	ADOPTED BUDGET	RE-EST	BASE BUDGET	DECISION PACKAGES	DEPT. REQUEST	PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 427,015	\$ 458,901	\$ 421,605	\$ 429,116		\$ 429,116	\$ 429,116
Revenues	571,065	1,199,414	1,201,955	1,200,039		1,200,039	1,200,039
Transfers-In	332,054	338,985	338,485	340,119		340,119	340,119
TOTAL REVENUES AND TRANSFERS IN	\$ 903,119	\$ 1,538,399	\$ 1,540,440	\$ 1,540,158	\$ -	\$ 1,540,158	\$ 1,540,158
Expenditures	908,529	1,532,629	1,532,929	1,533,863		1,533,863	1,533,863
Transfers-Out	-	-	-	-		-	-
TOTAL EXPENDITURES AND TRANSFERS OU	\$ 908,529	\$ 1,532,629	\$ 1,532,929	\$ 1,533,863	\$ -	\$ 1,533,863	\$ 1,533,863
NET CHANGE TO FUND BALANCE	\$ (5,410)	\$ 5,770	\$ 7,511	\$ 6,295		\$ 6,295	\$ 6,295
ENDING FUND BALANCE	\$ 421,605	\$ 464,671	\$ 429,116	\$ 435,411		\$ 435,411	\$ 435,411

**CITY OF BENBROOK
CHANGES IN FUND BALANCE
FY 2023-24 PROPOSED BUDGET**

OPERATING FUNDS	2022-23 ACTUAL	2023-24 ADOPTED BUDGET	2023-24 RE-EST	2024-25 BASE BUDGET	2024-25 DECISION PACKAGES	2024-25 DEPT. REQUEST	2024-25 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 17,471,521	\$ 19,566,770	\$ 22,138,008	\$ 26,072,137		\$ 26,072,137	\$ 26,072,137
Revenues	28,761,674	25,737,057	28,870,559	27,732,493		27,732,493	27,732,493
Transfers-In	332,054	338,985	338,485	340,119		340,119	340,119
TOTAL REVENUES AND TRANSFERS IN	\$ 29,093,728	\$ 26,076,042	\$ 29,209,044	\$ 28,072,612	\$ -	\$ 28,072,612	\$ 28,072,612
Expenditures	24,127,242	25,770,272	24,974,914	25,617,288	-	25,617,288	26,431,317
Transfers-Out	300,000	300,000	300,000	300,000		300,000	1,635,000
TOTAL EXPENDITURES AND TRANSFERS OU	\$ 24,427,242	\$ 26,070,272	\$ 25,274,914	\$ 25,917,288	\$ -	\$ 25,917,288	\$ 28,066,317
NET CHANGE TO FUND BALANCE	\$ 4,666,487	\$ 5,770	\$ 3,934,130	\$ 2,155,324		\$ 2,155,324	\$ 6,295
ENDING FUND BALANCE	\$ 22,138,008	\$ 19,572,540	\$ 26,072,137	\$ 28,227,461		\$ 28,227,461	\$ 26,078,432

**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 2022-23; on a budget and estimated twelve months basis for FY 2023-24; and on a projected basis for FY 2024-25. This table depicts the change from the FY 2023-24 estimate compared to the FY 2023-24 budget and from the FY 2023-24 budget compared to the FY 2024-25 projection.



**GENERAL FUND AND DEBT SERVICE FUND
REVENUES BY SOURCE
FY 2024-25 PROPOSED BUDGET**

Account Description	Actual 12 Months 2022-23	Budgeted 2023-24	Estimated 2023-24	Variance Over(Under) Budget 2023-24	Projected 2024-25	Variance Over(Under) Budget 2024-25
GENERAL FUND						
Ad Valorem Taxes	15,497,160	16,229,743	16,146,791	(82,952)	17,502,154	1,272,411
Franchise Taxes	1,547,562	1,570,000	1,606,090	36,090	1,570,000	-
City Sales Tax	4,677,273	4,000,000	4,500,000	500,000	4,500,000	500,000
Other Taxes	12,985	10,000	10,050	50	10,000	-
TOTAL TAXES	21,734,980	21,809,743	22,262,931	453,188	23,582,154	1,772,411
LICENSES, PERMITS, & FILING FEES	482,792	370,400	368,200	(2,200)	378,300	7,900
FINES AND FORFEITURES	449,447	545,000	520,000	(25,000)	509,000	(36,000)
USE OF MONEY & PROPERTY	725,485	369,500	894,500	525,000	569,500	200,000
REVENUE FR. OTHER AGENCIES	570,886	505,000	505,000	-	505,000	-
CHARGES FOR CURRENT SERVICES	1,428,048	898,000	1,004,472	106,472	958,500	60,500
OTHER REVENUE	32,070	40,000	28,000	(12,000)	30,000	(10,000)
TRANSFERS-IN	2,766,902	-	2,085,501	2,085,501	-	-
TOTAL REVENUES AND TRANSFERS	28,190,609	24,537,643	27,668,604	3,130,961	26,532,454	1,994,811

**GENERAL FUND AND DEBT SERVICE FUND
REVENUES BY SOURCE
FY 2024-25 PROPOSED BUDGET**

Account Description	Actual 12 Months 2022-23	Budgeted 2023-24	Estimated 2023-24	Variance Over(Under) Budget 2023-24	Projected 2024-25	Variance Over(Under) Budget 2024-25
DEBT SERVICE FUND						
Ad Valorem Taxes	571,065	1,199,414	1,201,455	2,041	1,199,539	125
Interest	569	500	500	-	500	-
Transfers	331,485	338,485	338,485	-	340,119	1,634
TOTAL REVENUES	903,119	1,538,399	1,540,440	2,041	1,540,158	1,759
GRAND TOTAL REVENUES AND TRANSFERS	29,093,728	26,076,042	29,209,044	3,133,002	28,072,612	1,996,570

**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 2022-23; on an adopted budget and twelve month estimate basis for FY 2023-24; on a base budget, decision package, department request (base budget plus decision packages total), and City Manager proposed for FY 2024-25. The chart also summarizes the changes made by the City Manager to the department's requests.



CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
GENERAL GOVERNMENT									
City Council									
Personal Services	\$ 8,029	\$ 9,051	\$ 8,618	\$ (433)	\$ 9,152	\$ -	\$ 9,152	\$ 9,152	\$ -
Supplies & Materials	21	750	250	(500)	500	-	500	500	-
Contractual Services	2,494	10,010	6,410	(3,600)	10,010	-	10,010	10,010	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 10,544	\$ 19,811	\$ 15,278	\$ (4,533)	\$ 19,662	\$ -	\$ 19,662	\$ 19,662	\$ -
City Manager									
Personal Services	\$ 423,330	\$ 450,773	\$ 445,265	\$ (5,508)	\$ 447,005	\$ -	\$ 447,005	\$ 470,119	\$ 23,114
Supplies & Materials	150	150	150	-	150	-	150	150	-
Contractual Services	3,193	4,140	4,140	-	4,140	-	4,140	4,140	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 426,672	\$ 455,063	\$ 449,555	\$ (5,508)	\$ 451,295	\$ -	\$ 451,295	\$ 474,409	\$ 23,114
City Secretary									
Personal Services	\$ 414,697	\$ 452,934	\$ 423,635	\$ (29,299)	\$ 277,454	\$ -	\$ 277,454	\$ 291,033	\$ 13,579
Supplies & Materials	1,462	1,500	1,500	-	1,500	-	1,500	1,500	-
Contractual Services	17,487	42,300	35,578	(6,722)	42,300	-	42,300	42,300	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 433,646	\$ 496,734	\$ 460,713	\$ (36,021)	\$ 321,254	\$ -	\$ 321,254	\$ 334,833	\$ 13,579
Non-Departmental									
Personal Services	\$ 36,130	\$ 34,495	\$ 34,985	\$ 490	\$ 34,711	\$ -	\$ 34,711	\$ 34,711	\$ -
Supplies & Materials	15,063	22,000	19,000	(3,000)	22,000	-	22,000	22,000	-
Contractual Services	1,920,199	463,650	491,581	27,931	535,700	-	535,700	535,700	-
Repair & Maintenance	816	1,500	8,708	7,208	1,000	-	1,000	1,000	-
Capital Outlay	21,564	-	22,573	22,573	-	-	-	-	-
Total	\$ 1,993,772	\$ 521,645	\$ 576,847	\$ 55,202	\$ 593,411	\$ -	\$ 593,411	\$ 593,411	\$ -

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
GENERAL GOVERNMENT									
Personal Services	\$ 882,186	\$ 947,253	\$ 912,503	\$ (34,750)	\$ 768,322	\$ -	\$ 768,322	\$ 805,015	\$ 36,693
Supplies & Materials	16,696	24,400	20,900	(3,500)	24,150	-	24,150	24,150	-
Contractual Services	1,943,373	520,100	537,709	17,609	592,150	-	592,150	592,150	-
Repair & Maintenance	816	1,500	8,708	7,208	1,000	-	1,000	1,000	-
Capital Outlay	21,564	-	22,573	22,573	-	-	-	-	-
Total	\$ 2,864,635	\$ 1,493,253	\$ 1,502,393	\$ 9,140	\$ 1,385,622	\$ -	\$ 1,385,622	\$ 1,422,315	\$ 36,693
STAFF SERVICES									
Finance									
Personal Services	\$ 442,885	\$ 457,615	\$ 445,460	\$ (12,155)	\$ 459,632	\$ -	\$ 459,632	\$ 483,356	\$ 23,724
Supplies & Materials	3,183	2,500	1,200	(1,300)	2,500	-	2,500	2,500	-
Contractual Services	157,788	160,950	169,523	8,573	172,850	-	172,850	172,850	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 603,856	\$ 621,065	\$ 616,183	\$ (4,882)	\$ 634,982	\$ -	\$ 634,982	\$ 658,706	\$ 23,724
Information Technology									
Personal Services	\$ 309,537	\$ 327,890	\$ 314,817	\$ (13,073)	\$ 356,720	\$ -	\$ 356,720	\$ 375,732	\$ 19,012
Supplies & Materials	272,454	336,455	336,455	-	353,893	-	353,893	353,893	-
Contractual Services	24,196	40,218	40,218	-	59,503	-	59,503	59,503	-
Repair & Maintenance	12,594	12,000	12,000	-	13,000	-	13,000	13,000	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 618,780	\$ 716,563	\$ 703,490	\$ (13,073)	\$ 783,116	\$ -	\$ 783,116	\$ 802,128	\$ 19,012
Human Resources									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ 180,359	\$ -	\$ 180,359	\$ 189,985	\$ 9,626
Supplies & Materials	-	-	-	-	2,000	-	2,000	2,000	-
Contractual Services	30,755	55,500	43,000	(12,500)	55,500	-	55,500	55,500	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 30,755	\$ 55,500	\$ 43,000	\$ (12,500)	\$ 237,859	\$ -	\$ 237,859	\$ 247,485	\$ 9,626

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
STAFF SERVICES									
Personal Services	\$ 752,422	\$ 785,505	\$ 760,278	\$ (25,227)	\$ 996,711	\$ -	\$ 996,711	\$ 1,049,073	\$ 52,362
Supplies & Materials	275,637	338,955	337,655	(1,300)	358,393	-	358,393	358,393	-
Contractual Services	212,738	256,668	252,741	(3,927)	287,853	-	287,853	287,853	-
Repair & Maintenance	12,594	12,000	12,000	-	13,000	-	13,000	13,000	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 1,253,391	\$ 1,393,128	\$ 1,362,674	\$ (30,454)	\$ 1,655,957	\$ -	\$ 1,655,957	\$ 1,708,319	\$ 52,362
PUBLIC SAFETY									
Police Management Services									
Personal Services	\$ 313,421	\$ 422,748	\$ 406,899	\$ (15,849)	\$ 426,656	\$ -	\$ 426,656	\$ 445,335	\$ 18,679
Supplies & Materials	970	1,200	1,200	-	1,200	-	1,200	1,200	-
Contractual Services	1,200	1,300	1,300	-	1,300	-	1,300	1,300	-
Repair & Maintenance	20	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 315,611	\$ 425,248	\$ 409,399	\$ (15,849)	\$ 429,156	\$ -	\$ 429,156	\$ 447,835	\$ 18,679
Communications Records									
Personal Services	\$ 920,182	\$ 1,153,478	\$ 947,370	\$ (206,108)	\$ 1,083,830	\$ -	\$ 1,083,830	\$ 1,135,992	\$ 52,162
Supplies & Materials	5,020	4,000	5,100	1,100	5,200	-	5,200	5,000	(200)
Contractual Services	31,296	26,950	29,300	2,350	29,750	-	29,750	29,750	-
Repair & Maintenance	5,438	5,500	5,500	-	5,500	-	5,500	5,500	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 961,936	\$ 1,189,928	\$ 987,270	\$ (202,658)	\$ 1,124,280	\$ -	\$ 1,124,280	\$ 1,176,242	\$ 51,962
Patrol									
Personal Services	\$ 3,921,004	\$ 4,546,063	\$ 4,443,351	\$ (102,712)	\$ 4,460,282	\$ -	\$ 4,460,282	\$ 4,674,944	\$ 214,662
Supplies & Materials	123,852	130,200	134,200	4,000	149,200	-	149,200	135,200	(14,000)
Contractual Services	24,313	24,400	24,400	-	24,400	-	24,400	24,400	-
Repair & Maintenance	25,707	77,300	77,300	-	30,000	-	30,000	30,000	-
Capital Outlay	218,569	199,840	199,840	-	281,239	-	281,239	281,239	-
Total	\$ 4,313,446	\$ 4,977,803	\$ 4,879,091	\$ (98,712)	\$ 4,945,121	\$ -	\$ 4,945,121	\$ 5,145,783	\$ 200,662

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
Criminal Investigation									
Personal Services	\$ 1,284,136	\$ 1,196,381	\$ 1,201,322	\$ 4,941	\$ 1,177,546	\$ -	\$ 1,177,546	\$ 1,236,315	\$ 58,769
Supplies & Materials	20,365	17,500	17,500	-	28,090	-	28,090	20,500	(7,590)
Contractual Services	26,721	27,450	30,300	2,850	29,300	-	29,300	29,300	-
Repair & Maintenance	2,484	2,000	3,000	1,000	2,500	-	2,500	2,500	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 1,333,707	\$ 1,243,331	\$ 1,252,122	\$ 8,791	\$ 1,237,436	\$ -	\$ 1,237,436	\$ 1,288,615	\$ 51,179
Crime Prevention									
Personal Services	\$ 138,882	\$ 146,459	\$ 140,308	\$ (6,151)	\$ 143,927	\$ -	\$ 143,927	\$ 151,036	\$ 7,109
Supplies & Materials	1,522	1,050	1,050	-	1,050	-	1,050	1,050	-
Contractual Services	-	500	500	-	500	-	500	500	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 140,404	\$ 148,009	\$ 141,858	\$ (6,151)	\$ 145,477	\$ -	\$ 145,477	\$ 152,586	\$ 7,109
Animal Control									
Personal Services	\$ 130,599	\$ 205,310	\$ 179,123	\$ (26,187)	\$ 203,352	\$ -	\$ 203,352	\$ 208,584	\$ 5,232
Supplies & Materials	3,791	5,925	5,925	-	5,925	-	5,925	5,925	-
Contractual Services	14,025	15,575	14,950	(625)	14,950	-	14,950	14,950	-
Repair & Maintenance	42	600	600	-	600	-	600	600	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 148,457	\$ 227,410	\$ 200,598	\$ (26,812)	\$ 224,827	\$ -	\$ 224,827	\$ 230,059	\$ 5,232
POLICE									
Personal Services	\$ 6,708,224	\$ 7,670,439	\$ 7,318,374	\$ (352,065)	\$ 7,495,593	\$ -	\$ 7,495,593	\$ 7,852,206	\$ 356,613
Supplies & Materials	155,521	159,875	164,975	5,100	190,665	-	190,665	168,875	(21,790)
Contractual Services	97,556	96,175	100,750	4,575	100,200	-	100,200	100,200	-
Repair & Maintenance	33,691	85,400	86,400	1,000	38,600	-	38,600	38,600	-
Capital Outlay	218,569	199,840	199,840	-	281,239	-	281,239	281,239	-
Total	\$ 7,213,561	\$ 8,211,729	\$ 7,870,339	\$ (341,390)	\$ 8,106,297	\$ -	\$ 8,106,297	\$ 8,441,120	\$ 334,823

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
Fire									
Personal Services	\$ 3,891,172	\$ 4,220,567	\$ 3,997,405	\$ (223,162)	\$ 4,061,023	\$ -	\$ 4,061,023	\$ 4,262,633	\$ 201,610
Supplies & Materials	164,388	111,800	112,650	850	113,250	-	113,250	113,150	(100)
Contractual Services	157,976	157,700	161,200	3,500	164,850	-	164,850	164,850	-
Repair & Maintenance	41,803	69,800	69,800	-	69,800	-	69,800	69,800	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 4,255,339	\$ 4,559,867	\$ 4,341,055	\$ (218,812)	\$ 4,408,923	\$ -	\$ 4,408,923	\$ 4,610,433	\$ 201,510
EMS									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	80,514	94,200	94,200	-	96,700	-	96,700	96,700	-
Contractual Services	10,531	14,100	14,100	-	14,100	-	14,100	14,100	-
Repair & Maintenance	26,669	25,800	32,000	6,200	48,000	-	48,000	46,000	(2,000)
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 117,714	\$ 134,100	\$ 140,300	\$ 6,200	\$ 158,800	\$ -	\$ 158,800	\$ 156,800	\$ (2,000)
FIRE									
Personal Services	\$ 3,891,172	\$ 4,220,567	\$ 3,997,405	\$ (223,162)	\$ 4,061,023	\$ -	\$ 4,061,023	\$ 4,262,633	\$ 201,610
Supplies & Materials	244,902	206,000	206,850	850	209,950	-	209,950	209,850	(100)
Contractual Services	168,507	171,800	175,300	3,500	178,950	-	178,950	178,950	-
Repair & Maintenance	68,473	95,600	101,800	6,200	117,800	-	117,800	115,800	(2,000)
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 4,373,053	\$ 4,693,967	\$ 4,481,355	\$ (212,612)	\$ 4,567,723	\$ -	\$ 4,567,723	\$ 4,767,233	\$ 199,510

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
Municipal Court									
Personal Services	\$ 266,853	\$ 286,464	\$ 271,567	\$ (14,897)	\$ 281,231	\$ -	\$ 281,231	\$ 292,421	\$ 11,190
Supplies & Materials	62	400	400	-	400	-	400	400	-
Contractual Services	18,911	16,345	15,260	(1,085)	17,260	-	17,260	16,460	(800)
Repair & Maintenance	121	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 285,947	\$ 303,209	\$ 287,227	\$ (15,982)	\$ 298,891	\$ -	\$ 298,891	\$ 309,281	\$ 10,390
PUBLIC SAFETY									
Personal Services	\$ 10,866,249	\$ 12,177,470	\$ 11,587,346	\$ (590,124)	\$ 11,837,847	\$ -	\$ 11,837,847	\$ 12,407,260	\$ 569,413
Supplies & Materials	400,484	366,275	372,225	5,950	401,015	-	401,015	379,125	(21,890)
Contractual Services	284,974	284,320	291,310	6,990	296,410	-	296,410	295,610	(800)
Repair & Maintenance	102,285	181,000	188,200	7,200	156,400	-	156,400	154,400	(2,000)
Capital Outlay	218,569	199,840	199,840	-	281,239	-	281,239	281,239	-
Total	\$ 11,872,562	\$ 13,208,905	\$ 12,638,921	\$ (569,984)	\$ 12,972,911	\$ -	\$ 12,972,911	\$ 13,517,634	\$ 544,723

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
PUBLIC SERVICES									
Code Compliance									
Personal Services	\$ 118,625	\$ 129,009	\$ 122,468	\$ (6,541)	\$ 126,489	\$ -	\$ 126,489	\$ 131,867	\$ 5,378
Supplies & Materials	3,791	4,420	4,420	-	4,420	-	4,420	4,420	-
Contractual Services	7,356	6,700	6,700	-	6,700	-	6,700	6,700	-
Repair & Maintenance	205	640	640	-	640	-	640	640	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 129,976	\$ 140,769	\$ 134,228	\$ (6,541)	\$ 138,249	\$ -	\$ 138,249	\$ 143,627	\$ 5,378
Management Services									
Personal Services	\$ 224,294	\$ 233,118	\$ 226,577	\$ (6,541)	\$ 234,737	\$ -	\$ 234,737	\$ 247,312	\$ 12,575
Supplies & Materials	46	100	85	(15)	100	-	100	100	-
Contractual Services	15,021	20,658	20,922	264	20,658	-	20,658	20,658	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 239,362	\$ 253,876	\$ 247,584	\$ (6,292)	\$ 255,495	\$ -	\$ 255,495	\$ 268,070	\$ 12,575
Public Works - Street Maint.									
Personal Services	\$ 811,990	\$ 891,494	\$ 821,899	\$ (69,595)	\$ 836,559	\$ -	\$ 836,559	\$ 875,285	\$ 38,726
Supplies & Materials	44,885	52,377	52,850	473	52,377	-	52,377	52,377	-
Contractual Services	245,769	217,588	217,588	-	217,588	-	217,588	217,588	-
Repair & Maintenance	2,916,735	3,636,300	3,638,300	2,000	3,636,300	-	3,636,300	3,636,300	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 4,019,379	\$ 4,797,759	\$ 4,730,637	\$ (67,122)	\$ 4,742,824	\$ -	\$ 4,742,824	\$ 4,781,550	\$ 38,726
Park Maintenance									
Personal Services	\$ 786,174	\$ 857,386	\$ 812,949	\$ (44,437)	\$ 849,733	\$ -	\$ 849,733	\$ 889,243	\$ 39,510
Supplies & Materials	36,951	32,800	32,800	-	32,800	-	32,800	32,800	-
Contractual Services	163,409	142,150	142,150	-	142,150	-	142,150	142,150	-
Repair & Maintenance	59,036	54,400	54,400	-	54,400	-	54,400	54,400	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 1,045,569	\$ 1,086,736	\$ 1,042,299	\$ (44,437)	\$ 1,079,083	\$ -	\$ 1,079,083	\$ 1,118,593	\$ 39,510

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
Support Services- Fleet Maint.									
Personal Services	\$ 232,466	\$ 260,265	\$ 242,873	\$ (17,392)	\$ 255,059	\$ -	\$ 255,059	\$ 266,971	\$ 11,912
Supplies & Materials	21,936	23,550	23,405	(145)	23,000	-	23,000	23,000	-
Contractual Services	27,048	17,520	20,395	2,875	17,520	-	17,520	17,520	-
Repair & Maintenance	4,936	5,950	5,950	-	5,950	-	5,950	5,950	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 286,386	\$ 307,285	\$ 292,623	\$ (14,662)	\$ 301,529	\$ -	\$ 301,529	\$ 313,441	\$ 11,912
Support Services - Building Maint.									
Personal Services	\$ 204,938	\$ 221,639	\$ 210,504	\$ (11,135)	\$ 218,283	\$ -	\$ 218,283	\$ 228,982	\$ 10,699
Supplies & Materials	13,744	18,675	16,950	(1,725)	18,175	-	18,175	18,175	-
Contractual Services	24,815	24,000	24,000	-	24,000	-	24,000	24,000	-
Repair & Maintenance	40,570	40,200	40,200	-	40,200	-	40,200	40,200	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 284,068	\$ 304,514	\$ 291,654	\$ (12,860)	\$ 300,658	\$ -	\$ 300,658	\$ 311,357	\$ 10,699
Engineering									
Personal Services	\$ 291,169	\$ 315,628	\$ 305,804	\$ (9,824)	\$ 316,899	\$ -	\$ 316,899	\$ 333,520	\$ 16,621
Supplies & Materials	4,019	3,200	3,200	-	3,200	-	3,200	3,200	-
Contractual Services	6,070	8,580	8,580	-	8,580	-	8,580	8,580	-
Repair & Maintenance	449	500	801	301	500	-	500	500	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 301,707	\$ 327,908	\$ 318,385	\$ (9,523)	\$ 329,179	\$ -	\$ 329,179	\$ 345,800	\$ 16,621
PUBLIC SERVICES									
Personal Services	\$ 2,669,656	\$ 2,908,539	\$ 2,743,074	\$ (165,465)	\$ 2,837,759	\$ -	\$ 2,837,759	\$ 2,973,180	\$ 135,421
Supplies & Materials	125,372	135,122	133,710	(1,412)	134,072	-	134,072	134,072	-
Contractual Services	489,488	437,196	440,335	3,139	437,196	-	437,196	437,196	-
Repair & Maintenance	3,021,931	3,737,990	3,740,291	2,301	3,737,990	-	3,737,990	3,737,990	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 6,306,447	\$ 7,218,847	\$ 7,057,410	\$ (161,437)	\$ 7,147,017	\$ -	\$ 7,147,017	\$ 7,282,438	\$ 135,421

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
COMMUNITY DEVELOPMENT									
Management Services									
Personal Services	\$ 257,125	\$ 272,100	\$ 265,618	\$ (6,482)	\$ 269,994	\$ -	\$ 269,994	\$ 283,584	\$ 13,590
Supplies & Materials	-	500	500	-	500	-	500	500	-
Contractual Services	4,770	10,845	10,245	(600)	10,245	-	10,245	10,245	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 261,895	\$ 283,445	\$ 276,363	\$ (7,082)	\$ 280,739	\$ -	\$ 280,739	\$ 294,329	\$ 13,590
Planning									
Personal Services	\$ 236,660	\$ 253,653	\$ 240,570	\$ (13,083)	\$ 252,705	\$ -	\$ 252,705	\$ 265,477	\$ 12,772
Supplies & Materials	302	500	500	-	500	-	500	500	-
Contractual Services	3,150	9,100	6,700	(2,400)	9,100	-	9,100	9,100	-
Repair & Maintenance	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 240,112	\$ 263,253	\$ 247,770	\$ (15,483)	\$ 262,305	\$ -	\$ 262,305	\$ 275,077	\$ 12,772
Inspections									
Personal Services	\$ 337,047	\$ 365,436	\$ 346,819	\$ (18,617)	\$ 367,487	\$ -	\$ 367,487	\$ 385,955	\$ 18,468
Supplies & Materials	4,790	5,000	4,750	(250)	5,300	-	5,300	5,300	-
Contractual Services	5,627	4,676	3,186	(1,490)	5,087	-	5,087	5,087	-
Repair & Maintenance	768	1,700	1,700	-	1,000	-	1,000	1,000	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 348,233	\$ 376,812	\$ 356,455	\$ (20,357)	\$ 378,874	\$ -	\$ 378,874	\$ 397,342	\$ 18,468
COMMUNITY DEVELOPMENT									
Personal Services	\$ 830,832	\$ 891,189	\$ 853,007	\$ (38,182)	\$ 890,186	\$ -	\$ 890,186	\$ 935,016	\$ 44,830
Supplies & Materials	5,092	6,000	5,750	(250)	6,300	-	6,300	6,300	-
Contractual Services	13,548	24,621	20,131	(4,490)	24,432	-	24,432	24,432	-
Repair & Maintenance	768	1,700	1,700	-	1,000	-	1,000	1,000	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total	\$ 850,241	\$ 923,510	\$ 880,588	\$ (42,922)	\$ 921,918	\$ -	\$ 921,918	\$ 966,748	\$ 44,830

CITY OF BENBROOK
EXPENDITURE SUMMARY BY DIVISION
FY 2024-25 PROPOSED BUDGET - DEPARTMENT REQUEST

ACTIVITY	ACTUAL 2022-23	BUDGET 2023-24	12 MONTHS ESTIMATE 2023-24	BUDGET VERSUS ESTIMATE	BASE BUDGET 2024-25	DECISION PKGS. 2024-25	DEPT. REQUEST 2024-25	CITY MANAGER 2024-25	CHANGES FROM REQUEST 2024-25
GENERAL FUND									
Personal Services	\$ 16,001,345	\$ 17,709,956	\$ 16,856,207	\$ (853,749)	\$ 17,330,825	\$ -	\$ 17,330,825	\$ 18,169,544	\$ 838,719
Supplies & Materials	823,282	870,752	870,240	(512)	923,930	-	923,930	902,040	(21,890)
Contractual Services	2,944,121	1,522,905	1,542,226	19,321	1,638,041	-	1,638,041	1,637,241	(800)
Repair & Maintenance	3,138,394	3,934,190	3,950,899	16,709	3,909,390	-	3,909,390	3,907,390	(2,000)
Capital Outlay	240,133	199,840	222,413	22,573	281,239	-	281,239	281,239	-
Audit Adjustments	71,438	-	-	-	-	-	-	-	-
Transfers	300,000	300,000	300,000	-	300,000	-	300,000	1,635,000	1,335,000
Special Projects	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND	\$ 23,518,713	\$ 24,537,643	\$ 23,741,985	\$ (795,658)	\$ 24,383,425	\$ -	\$ 24,383,425	\$ 26,532,454	\$ 2,149,029
DEBT SERVICE FUND									
PRINCIPAL									
GO Bonds - 2013 Series	\$ 245,000	\$ 255,000	\$ 255,000	\$ -	\$ 260,000	\$ -	\$ 260,000	\$ 260,000	\$ -
GO Bonds - 2011 Refunding	-	-	-	-	-	-	-	-	-
GO Bonds - 2005 Refunding	-	-	-	-	-	-	-	-	-
GO Bonds - 2021 Series	-	630,000	630,000	-	655,000	-	655,000	655,000	-
OTHER FUNDS	60,000	65,000	65,000	-	70,000	-	70,000	70,000	-
TOTAL PRINCIPAL	\$ 305,000	\$ 950,000	\$ 950,000	\$ -	\$ 985,000	\$ -	\$ 985,000	\$ 985,000	\$ -
INTEREST									
GO Bonds - 2013 Series	\$ 13,961	\$ 8,486	\$ 8,486	\$ -	\$ 2,847	\$ -	\$ 2,847	\$ 2,847	\$ -
GO Bonds - 2011 Refunding	-	-	-	-	-	-	-	-	-
GO Bonds - 2005 Refunding	-	-	-	-	-	-	-	-	-
GO Bonds - 2021 Series	572,944	560,344	560,344	-	534,644	-	534,644	534,644	-
OTHER FUNDS	12,524	9,999	9,999	-	7,272	-	7,272	7,272	-
Bond Issuance Cost	-	-	-	-	-	-	-	-	-
TOTAL INTEREST	\$ 599,429	\$ 578,829	\$ 578,829	\$ -	\$ 544,763	\$ -	\$ 544,763	\$ 544,763	\$ -
Fiscal Charges	4,100	3,800	4,100	300	4,100	-	4,100	4,100	-
TOTAL DEBT SERVICE FUND	\$ 908,529	\$ 1,532,629	\$ 1,532,929	\$ 300	\$ 1,533,863	\$ -	\$ 1,533,863	\$ 1,533,863	\$ -
TOTAL BUDGET	\$ 24,427,242	\$ 26,070,272	\$ 25,274,914	\$ (795,358)	\$ 25,917,288	\$ -	\$ 25,917,288	\$ 28,066,317	\$ 2,149,029

**SECTION FIVE
BUDGET REQUEST CHANGES
AND DIVISION SUMMARIES**

The Schedule of Changes Made to Budget Requests is a summary of the division requests, City Manager changes, and City Council requests.

The Division Summary forms, provided for each General Fund Activity, summarize expenditures and positions on an actual basis for FY 2022-23; on a budget and estimated twelve-month basis for FY 2023-24; and on a base budget, decision package, and total request basis for FY 2024-25. The FY 2024-25 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.



CITY OF BENBROOK
FY 2024-25 PROPOSED BUDGET
SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
AUGUST 15, 2024

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						
	3.0% COLA	\$ -	\$ 11,557	\$ -	\$ -	\$ -	\$ 11,557
	3.0% Inflation Adjustment "Catch-Up"	-	11,557	-	-	-	11,557
		<u>\$ -</u>	<u>\$ 23,114</u>				<u>\$ 23,114</u>
City Secretary	Account Level						
	3.0% COLA	\$ -	\$ 6,790	\$ -	\$ -	\$ -	\$ 6,790
	3.0% Inflation Adjustment "Catch-Up"	-	6,790	-	-	-	6,790
		<u>\$ -</u>	<u>\$ 13,579</u>				<u>\$ 13,579</u>
Non-Departmental	Account Level	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	Account Level						
	3.0% COLA	\$ -	\$ 11,862	\$ -	\$ -	\$ -	\$ 11,862
	3.0% Inflation Adjustment "Catch-Up"	-	11,862	-	-	-	11,862
		<u>\$ -</u>	<u>\$ 23,724</u>				<u>\$ 23,724</u>
Information Technology	Account Level						
	3.0% COLA	\$ -	\$ 9,506	\$ -	\$ -	\$ -	\$ 9,506
	3.0% Inflation Adjustment "Catch-Up"	-	9,506	-	-	-	9,506
		<u>\$ -</u>	<u>\$ 19,012</u>				<u>\$ 19,012</u>
Human Resources	Account Level						
	3.0% COLA	\$ -	\$ 4,813	\$ -	\$ -	\$ -	\$ 4,813
	3.0% Inflation Adjustment "Catch-Up"	-	4,813	-	-	-	4,813
		<u>\$ -</u>	<u>\$ 9,626</u>				<u>\$ 9,626</u>
Police - Management Services	Account Level						
	3.0% COLA	\$ -	\$ 9,340	\$ -	\$ -	\$ -	\$ 9,340
	3.0% Inflation Adjustment "Catch-Up"	-	9,340	-	-	-	9,340
		<u>\$ -</u>	<u>\$ 18,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,679</u>

CITY OF BENBROOK
FY 2024-25 PROPOSED BUDGET
SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
AUGUST 15, 2024

DIVISION	DESCRIPTION	AMOUNT REQUESTED	FUNDED BY			CHANGE FROM REQUEST	
			GENERAL FUND	ASSET REPLACEMENT FUND	IT/FACILITIES FUND		PARKS FUND
	Account Level						
Police - Communications/Records	3.0% COLA	\$ -	\$ 26,081	\$ -	\$ -	\$ -	\$ 26,081
	3.0% Inflation Adjustment "Catch-Up"	-	26,081	-	-	-	26,081
	Reduction in Misc Operating Supplies	1,700	1,500	-	-	-	(200)
		<u>\$ 1,700</u>	<u>\$ 53,662</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,962</u>
	Account Level						
Police - Patrol	3.0% COLA	\$ -	\$ 107,331	\$ -	\$ -	\$ -	\$ 107,331
	3.0% Inflation Adjustment "Catch-Up"	-	107,331	-	-	-	107,331
	Reduction in Motor Vehicle Supplies	104,000	90,000	-	-	-	(14,000)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$ 104,000</u>	<u>\$ 304,662</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,662</u>
	Account Level						
Police - CIS	3.0% COLA	\$ -	\$ 29,385	\$ -	\$ -	\$ -	\$ 29,385
	3.0% Inflation Adjustment "Catch-Up"	-	29,385	-	-	-	29,385
	Reduction in Motor Vehicle Supplies	22,590	15,000	-	-	-	(7,590)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>\$ 22,590</u>	<u>\$ 73,769</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,179</u>
	Account Level						
Police - Crime Prevention	3.0% COLA	\$ -	\$ 3,555	\$ -	\$ -	\$ -	\$ 3,555
	3.0% Inflation Adjustment "Catch-Up"	-	3,555	-	-	-	3,555
		<u>\$ -</u>	<u>\$ 7,109</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,109</u>
	Account Level						
Police - Animal Control	3.0% COLA	\$ -	\$ 2,616	\$ -	\$ -	\$ -	\$ 2,616
	3.0% Inflation Adjustment "Catch-Up"	-	2,616	-	-	-	2,616
		<u>\$ -</u>	<u>\$ 5,232</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,232</u>

CITY OF BENBROOK
FY 2024-25 PROPOSED BUDGET
SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
AUGUST 15, 2024

DIVISION	DESCRIPTION	AMOUNT REQUESTED	FUNDED BY			CHANGE FROM REQUEST	
			GENERAL FUND	ASSET REPLACEMENT FUND	IT/FACILITIES FUND		PARKS FUND
	Account Level						
Fire - Fighting	3.0% COLA	\$ -	\$ 100,805	\$ -	\$ -	\$ -	\$ 100,805
	3.0% Inflation Adjustment "Catch-Up"	-	100,805				100,805
	Reduction in Chemicals	750	650				(100)
		<u>\$ 750</u>	<u>\$ 202,260</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,510</u>
	Account Level						
Fire - EMS	Reduction in Maintenance Motor Vehicle	\$ 12,000	\$ 10,000	\$ -	\$ -	\$ -	\$ (2,000)
		-	-	-	-	-	-
		<u>\$ 12,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,000)</u>

CITY OF BENBROOK
FY 2024-25 PROPOSED BUDGET
SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
AUGUST 15, 2024

DIVISION	DESCRIPTION	AMOUNT REQUESTED	FUNDED BY				CHANGE FROM REQUEST
			GENERAL FUND	ASSET REPLACEMENT FUND	IT/FACILITIES FUND	PARKS FUND	
Municipal Court	Account Level						
	3.0% COLA	\$ -	\$ 5,595	\$ -	\$ -	\$ -	\$ 5,595
	3.0% Inflation Adjustment "Catch-Up"	-	5,595	-	-	-	5,595
	Reduction in Training	3,400	2,600	-	-	-	(800)
		<u>\$ 3,400</u>	<u>\$ 13,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,390</u>
Code Compliance	Account Level						
	3.0% COLA	\$ -	\$ 2,689	\$ -	\$ -	\$ -	\$ 2,689
	3.0% Inflation Adjustment "Catch-Up"	-	2,689	-	-	-	2,689
		<u>\$ -</u>	<u>\$ 5,378</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,378</u>
Public Services	Account Level						
	3.0% COLA	\$ -	\$ 6,288	\$ -	\$ -	\$ -	\$ 6,288
	3.0% Inflation Adjustment "Catch-Up"	-	6,288	-	-	-	6,288
		<u>\$ -</u>	<u>\$ 12,575</u>				<u>\$ 12,575</u>
Street Maintenance	Account Level						
	3.0% COLA	\$ -	\$ 19,363	\$ -	\$ -	\$ -	\$ 19,363
	3.0% Inflation Adjustment "Catch-Up"	-	19,363	-	-	-	19,363
	Expansion of Street Overlay Program	-	1,335,000	-	-	-	1,335,000
	<u>\$ -</u>	<u>\$ 1,373,726</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,373,726</u>	
Parks Maintenance	Account Level						
	3.0% COLA	\$ -	\$ 19,755	\$ -	\$ -	\$ -	\$ 19,755
	3.0% Inflation Adjustment "Catch-Up"	-	19,755	-	-	-	19,755
		<u>\$ -</u>	<u>\$ 39,510</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,510</u>
Fleet Maintenance	Account Level						
	3.0% COLA	\$ -	\$ 5,956	\$ -	\$ -	\$ -	\$ 5,956
	3.0% Inflation Adjustment "Catch-Up"	-	5,956	-	-	-	5,956
		<u>\$ -</u>	<u>\$ 11,912</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,912</u>

CITY OF BENBROOK
FY 2024-25 PROPOSED BUDGET
SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
AUGUST 15, 2024

DIVISION	DESCRIPTION	AMOUNT REQUESTED	FUNDED BY				CHANGE FROM REQUEST
			GENERAL FUND	ASSET REPLACEMENT FUND	IT/FACILITIES FUND	PARKS FUND	
Building Maintenance	Account Level						
	3.0% COLA	\$ -	\$ 5,350	\$ -	\$ -	\$ -	\$ 5,350
	3.0% Inflation Adjustment "Catch-Up"	-	5,350	-	-	-	5,350
		\$ -	\$ 10,699	\$ -	\$ -	\$ -	\$ 10,699
Community Development	Account Level						
	3.0% COLA	\$ -	\$ 6,795	\$ -	\$ -	\$ -	\$ 6,795
	3.0% Inflation Adjustment "Catch-Up"	-	6,795	-	-	-	6,795
		\$ -	\$ 13,590	\$ -	\$ -	\$ -	\$ 13,590
Planning and Zoning	Account Level						
	3.0% COLA	\$ -	\$ 6,386	\$ -	\$ -	\$ -	\$ 6,386
	3.0% Inflation Adjustment "Catch-Up"	-	6,386	-	-	-	6,386
		\$ -	\$ 12,772	\$ -	\$ -	\$ -	\$ 12,772
Inspections	Account Level						
	3.0% COLA	\$ -	\$ 9,234	\$ -	\$ -	\$ -	\$ 9,234
	3.0% Inflation Adjustment "Catch-Up"	-	9,234	-	-	-	9,234
		\$ -	\$ 18,468	\$ -	\$ -	\$ -	\$ 18,468
Engineering	Account Level						
	3.0% COLA	\$ -	\$ 8,311	\$ -	\$ -	\$ -	\$ 8,311
	3.0% Inflation Adjustment "Catch-Up"	-	8,311	-	-	-	8,311
		\$ -	\$ 16,621	\$ -	\$ -	\$ -	\$ 16,621

**CITY OF BENBROOK
 FY 2024-25 PROPOSED BUDGET
 SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS
 AUGUST 15, 2024**

DIVISION	DESCRIPTION	AMOUNT REQUESTED	FUNDED BY			CHANGE FROM REQUEST	
			GENERAL FUND	ASSET REPLACEMENT FUND	IT/FACILITIES FUND		PARKS FUND
TOTAL REQUESTED, FUNDED, AND CHANGES FROM REQUESTS		\$ 144,440	\$ 2,293,469	\$ -	\$ -	\$ -	\$ 2,149,029
SUMMARIES:							
TOTAL CITY COUNCIL REQUESTS FUNDED BY GENERAL FUND		\$ -	-				
TOTAL ACCOUNT LEVEL CHANGES		\$ 2,149,029					

DIVISION SUMMARY

PROPOSED BUDGET

Function
GENERAL GOVERNMENT

Department
CITY COUNCIL

Division
CITY COUNCIL

Account
01-11-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 8,029	\$ 9,051	\$ 8,618	\$ 9,152	\$ -	\$ 9,152	\$ 9,152	\$ -
5100	Supplies & Materials	21	750	250	500	-	500	500	-
5200	Contractual Services	2,494	10,010	6,410	10,010	-	10,010	10,010	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 10,544	\$ 19,811	\$ 15,278	\$ 19,662	\$ -	\$ 19,662	\$ 19,662	\$ -

BUDGETED FTE POSITIONS	3.5	3.5	3.5	3.5	-	3.5	3.5	-
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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 \$ -

FTE - Full Time Equivalent

Includes seven part time Mayor and Council positions.

DIVISION SUMMARY

PROPOSED BUDGET

Function
GENERAL GOVERNMENT

Department
CITY MANAGER

Division
CITY MANAGER

Account
01-12-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 423,330	\$ 450,773	\$ 445,265	\$ 447,005	\$ -	\$ 447,005	\$ 470,119	\$ 23,114
5100	Supplies & Materials	150	150	150	150	-	150	150	-
5200	Contractual Services	3,193	4,140	4,140	4,140	-	4,140	4,140	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	150	-	-	-	-	-
TOTAL EXPENDITURES		\$ 426,672	\$ 455,063	\$ 449,705	\$ 451,295	\$ -	\$ 451,295	\$ 474,409	\$ 23,114

BUDGETED FTE 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

- 3.0% COLA \$ 11,557
- 3.0% Inflation Adjustment "Catch-Up" 11,557

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 23,114

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	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 414,697	\$ 452,934	\$ 423,635	\$ 277,454	\$ -	\$ 277,454	\$ 291,033	\$ 13,579
5100	Supplies & Materials	1,462	1,500	1,500	1,500	-	1,500	1,500	-
5200	Contractual Services	17,487	42,300	35,578	42,300	-	42,300	42,300	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 433,646	\$ 496,734	\$ 460,713	\$ 321,254	\$ -	\$ 321,254	\$ 334,833	\$ 13,579

BUDGETED FTE POSITIONS	3.0	3.0	3.0	2.0	-	2.0	2.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 3.0% COLA \$ 6,790
- 3.0% Inflation Adjustment "Catch-Up" 6,790

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 13,579

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	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 36,130	\$ 34,495	\$ 34,985	\$ 34,711	\$ -	\$ 34,711	\$ 34,711	\$ -
5100	Supplies & Materials	15,063	22,000	19,000	22,000	-	22,000	22,000	-
5200	Contractual Services	1,920,199	463,650	491,581	535,700	-	535,700	535,700	-
5300	Repair & Maintenance	816	1,500	8,708	1,000	-	1,000	1,000	-
5400	Capital Outlay	21,564	-	22,573	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,993,772	\$ 521,645	\$ 576,847	\$ 593,411	\$ -	\$ 593,411	\$ 593,411	\$ -

BUDGETED FTE 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

• None \$ -

CITY COUNCIL CHANGES

• None \$ -

TOTAL CHANGES \$ -

SUMMARY OF DECISION PACKAGES

FUNDED

• None \$ -

NOT FUNDED

• None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent
includes a part time Senior Center Director and part time Coordinator.

DIVISION SUMMARY

PROPOSED BUDGET

Function: **STAFF SERVICES** Department: **FINANCE** Division: **FINANCE** Account: **01-21-01**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 442,885	\$ 457,615	\$ 445,460	\$ 459,632	\$ -	\$ 459,632	\$ 483,356	\$ 23,724
5100	Supplies & Materials	3,183	2,500	1,200	2,500	-	2,500	2,500	-
5200	Contractual Services	157,788	160,950	169,523	171,150	-	171,150	171,150	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 603,856	\$ 621,065	\$ 616,183	\$ 633,282	\$ -	\$ 633,282	\$ 657,006	\$ 23,724

BUDGETED FTE 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

- 3.0% COLA \$ 11,862
- 3.0% Inflation Adjustment "Catch-Up" 11,862

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 23,724

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function **STAFF SERVICES**
 Department **INFORMATION TECH.**
 Division **INFORMATION TECH.**
 Account **01-23-01**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 309,537	\$ 327,890	\$ 314,817	\$ 356,720	\$ -	\$ 356,720	\$ 375,732	\$ 19,012
5100	Supplies & Materials	272,454	336,455	336,455	353,893	-	353,893	353,893	-
5200	Contractual Services	24,196	40,218	40,218	59,503	-	59,503	59,503	-
5300	Repair & Maintenance	12,594	12,000	12,000	13,000	-	13,000	13,000	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 618,780	\$ 716,563	\$ 703,490	\$ 783,116	\$ -	\$ 783,116	\$ 802,128	\$ 19,012

BUDGETED FTE 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

- 3.0% COLA \$ 9,506
- 3.0% Inflation Adjustment "Catch-Up" 9,506

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 19,012

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function: **STAFF SERVICES** Department: **HUMAN RESOURCES** Division: **HUMAN RESOURCES** Account: **01-24-01**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ -	\$ -	\$ -	\$ 180,359	\$ -	\$ 180,359	\$ 189,985	\$ 9,626
5100	Supplies & Materials	-	-	-	2,000	-	2,000	2,000	-
5200	Contractual Services	30,755	55,500	43,000	55,500	-	55,500	55,500	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 30,755	\$ 55,500	\$ 43,000	\$ 237,859	\$ -	\$ 237,859	\$ 247,485	\$ 9,626

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

CITY MANAGER CHANGES

- 3.0% COLA \$ 4,813
- 3.0% Inflation Adjustment "Catch-Up" 4,813

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 9,626

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function
PUBLIC SAFETY

Department
POLICE

Division
MANAGEMENT SERVICES

Account
01-31-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 313,421	\$ 422,748	\$ 406,899	\$ 426,656	\$ -	\$ 426,656	\$ 445,335	\$ 18,679
5100	Supplies & Materials	970	1,200	1,200	1,200	-	1,200	1,200	-
5200	Contractual Services	1,200	1,300	1,300	1,300	-	1,300	1,300	-
5300	Repair & Maintenance	20	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 315,611	\$ 425,248	\$ 409,399	\$ 429,156	\$ -	\$ 429,156	\$ 447,835	\$ 18,679

BUDGETED FTE 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

- 3.0% COLA \$ 9,340
- 3.0% Inflation Adjustment "Catch-Up" 9,340

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 18,679

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent
Includes ten part time School Crossing Guards

DIVISION SUMMARY

PROPOSED BUDGET

Function: **PUBLIC SAFETY** Department: **POLICE** Division: **COMMUNICATION/RECORDS** Account: **01-31-02**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 920,182	\$ 1,153,478	\$ 947,370	\$ 1,083,830	\$ -	\$ 1,083,830	\$ 1,135,992	\$ 52,162
5100	Supplies & Materials	5,020	4,000	5,100	5,200	-	5,200	5,000	(200)
5200	Contractual Services	31,296	26,950	29,300	29,750	-	29,750	29,750	-
5300	Repair & Maintenance	5,438	5,500	5,500	5,500	-	5,500	5,500	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 961,936	\$ 1,189,928	\$ 987,270	\$ 1,124,280	\$ -	\$ 1,124,280	\$ 1,176,242	\$ 51,962

BUDGETED FTE 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

- 3.0% COLA \$ 26,081
- 3.0% Inflation Adjustment "Catch-Up" 26,081
- Reduction in Misc Operating Supplies (200)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 51,962

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function
PUBLIC SAFETY

Department
POLICE

Division
PATROL

Account
01-31-03

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 3,921,004	\$ 4,546,063	\$ 4,443,351	\$ 4,460,282	\$ -	\$ 4,460,282	\$ 4,674,944	\$ 214,662
5100	Supplies & Materials	123,852	130,200	134,200	149,200	-	149,200	135,200	(14,000)
5200	Contractual Services	24,313	24,400	24,400	24,400	-	24,400	24,400	-
5300	Repair & Maintenance	25,707	77,300	77,300	30,000	-	30,000	30,000	-
5400	Capital Outlay	218,569	199,840	199,840	281,239	-	281,239	281,239	-
TOTAL EXPENDITURES		\$ 4,313,446	\$ 4,977,803	\$ 4,879,091	\$ 4,945,121	\$ -	\$ 4,945,121	\$ 5,145,783	\$ 200,662

BUDGETED FTE 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

- 3.0% COLA \$ 107,331
- 3.0% Inflation Adjustment "Catch-Up" 107,331
- Reduction in Motor Vehicle Supplies (14,000)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 200,662

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent
Includes two part time Police Reserve Officers.

DIVISION SUMMARY

PROPOSED BUDGET

Function: **PUBLIC SAFETY** Department: **POLICE** Division: **C.I.S.** Account: **01-31-04**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 1,284,136	\$ 1,196,381	\$ 1,201,322	\$ 1,177,546	\$ -	\$ 1,177,546	\$ 1,236,315	\$ 58,769
5100	Supplies & Materials	20,365	17,500	17,500	28,090	-	28,090	20,500	(7,590)
5200	Contractual Services	26,721	27,450	30,300	29,300	-	29,300	29,300	-
5300	Repair & Maintenance	2,484	2,000	3,000	2,500	-	2,500	2,500	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,333,707	\$ 1,243,331	\$ 1,252,122	\$ 1,237,436	\$ -	\$ 1,237,436	\$ 1,288,615	\$ 51,179

BUDGETED FTE 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

- 3.0% COLA \$ 29,385
- 3.0% Inflation Adjustment "Catch-Up" 29,385
- Reduction in Motor Vehicle Supplies (7,590)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 51,179

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function: **PUBLIC SAFETY** Department: **POLICE** Division: **CRIME PREVENTION** Account: **01-31-05**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 138,882	\$ 146,459	\$ 140,308	\$ 143,927	\$ -	\$ 143,927	\$ 151,036	\$ 7,109
5100	Supplies & Materials	1,522	1,050	1,050	1,050	-	1,050	1,050	-
5200	Contractual Services	-	500	500	500	-	500	500	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 140,404	\$ 148,009	\$ 141,858	\$ 145,477	\$ -	\$ 145,477	\$ 152,586	\$ 7,109

BUDGETED FTE 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

- 3.0% COLA \$ 3,555
- 3.0% Inflation Adjustment "Catch-Up" 3,555

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 7,109

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function: **PUBLIC SAFETY** Department: **POLICE** Division: **ANIMAL CONTROL** Account: **01-31-07**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 130,599	\$ 205,310	\$ 179,123	\$ 203,352	\$ -	\$ 203,352	\$ 208,584	\$ 5,232
5100	Supplies & Materials	3,791	5,925	5,925	5,925	-	5,925	5,925	-
5200	Contractual Services	14,025	15,575	14,950	14,950	-	14,950	14,950	-
5300	Repair & Maintenance	42	600	600	600	-	600	600	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 148,457	\$ 227,410	\$ 200,598	\$ 224,827	\$ -	\$ 224,827	\$ 230,059	\$ 5,232

BUDGETED FTE POSITIONS	1.5	2.0	2.0	2.0	-	2.0	2.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 3.0% COLA \$ 2,616
- 3.0% Inflation Adjustment "Catch-Up" 2,616

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 5,232

SUMMARY OF DECISION PACKAGES

FUNDED

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent

DIVISION SUMMARY

PROPOSED BUDGET

Function
PUBLIC SAFETY

Department
FIRE

Division
FIRE FIGHTING

Account
01-32-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 3,891,172	\$ 4,220,567	\$ 3,997,405	\$ 4,061,023	\$ -	\$ 4,061,023	\$ 4,262,633	\$ 201,610
5100	Supplies & Materials	164,388	111,800	112,650	113,250	-	113,250	113,150	(100)
5200	Contractual Services	157,976	157,700	161,200	164,850	-	164,850	164,850	-
5300	Repair & Maintenance	41,803	69,800	69,800	69,800	-	69,800	69,800	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 4,255,339	\$ 4,559,867	\$ 4,341,055	\$ 4,408,923	\$ -	\$ 4,408,923	\$ 4,610,433	\$ 201,510

BUDGETED FTE POSITIONS	32.5	32.5	32.5	32.5	-	32.5	32.5	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 3.0% COLA \$ 100,805
- 3.0% Inflation Adjustment "Catch-Up" 100,805
- Reduction in Chemicals (100)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 201,510

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent
Includes one part time Medical Director.

DIVISION SUMMARY

PROPOSED BUDGET

Function

Department

Division

Account

PUBLIC SAFETY

FIRE

EMS

01-32-02

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25					
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST	
5000	Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5100	Supplies & Materials	80,514	94,200	94,200	96,700	-	96,700	96,700	-	-
5200	Contractual Services	10,531	14,100	14,100	14,100	-	14,100	14,100	-	-
5300	Repair & Maintenance	26,669	25,800	32,000	48,000	-	48,000	46,000	(2,000)	(2,000)
5400	Capital Outlay	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 117,714	\$ 134,100	\$ 140,300	\$ 158,800	\$ -	\$ 158,800	\$ 156,800	\$ (2,000)	\$ (2,000)

BUDGETED FTE POSITIONS

-	-	-	-	-	-	-	-	-	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- Reduction in Maint. Motor Vehicle \$ (2,000)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES

\$ (2,000)

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

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	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 266,853	\$ 286,464	\$ 271,567	\$ 281,231	\$ -	\$ 281,231	\$ 292,421	\$ 11,190
5100	Supplies & Materials	62	400	400	400	-	400	400	-
5200	Contractual Services	18,911	16,345	15,260	17,260	-	17,260	16,460	(800)
5300	Repair & Maintenance	121	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 285,947	\$ 303,209	\$ 287,227	\$ 298,891	\$ -	\$ 298,891	\$ 309,281	\$ 10,390

BUDGETED FTE POSITIONS	3.5	3.5	3.5	3.5	-	3.5	3.5	-
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EXPLANATION OF CHANGES FROM REQUEST

CITY MANAGER CHANGES

- 3.0% COLA \$ 5,595
- 3.0% Inflation Adjustment "Catch-Up" 5,595
- Reduction in Training (800)

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 10,390

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent

Includes a part time Court Clerk, Magistrate, and Judge.

DIVISION SUMMARY

PROPOSED BUDGET

Function: **PUBLIC SERVICES** Department: **CODE COMPLIANCE** Division: **CODE COMPLIANCE** Account: **01-34-01**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 118,625	\$ 129,009	\$ 122,468	\$ 126,489	\$ -	\$ 126,489	\$ 131,867	\$ 5,378
5100	Supplies & Materials	3,791	4,420	4,420	4,420	-	4,420	4,420	-
5200	Contractual Services	7,356	6,700	6,700	6,700	-	6,700	6,700	-
5300	Repair & Maintenance	205	640	640	640	-	640	640	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 129,976	\$ 140,769	\$ 134,228	\$ 138,249	\$ -	\$ 138,249	\$ 143,627	\$ 5,378

BUDGETED FTE 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

- 3.0% COLA \$ 2,689
- 3.0% Inflation Adjustment "Catch-Up" 2,689

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 5,378

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent
Includes one part time Code Compliance Officer.

DIVISION SUMMARY

PROPOSED BUDGET

Function **PUBLIC SERVICES**
 Department **PUBLIC SERVICES**
 Division **MANAGEMENT SERVICES**
 Account **01-41-01**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 224,294	\$ 233,118	\$ 226,577	\$ 234,737	\$ -	\$ 234,737	\$ 247,312	\$ 12,575
5100	Supplies & Materials	46	100	85	100	-	100	100	-
5200	Contractual Services	15,021	20,658	20,922	20,658	-	20,658	20,658	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 239,362	\$ 253,876	\$ 247,584	\$ 255,495	\$ -	\$ 255,495	\$ 268,070	\$ 12,575

BUDGETED FTE 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

- 3.0% COLA \$ 6,288
- 3.0% Inflation Adjustment "Catch-Up" 6,288

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 12,575

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function
PUBLIC SERVICES

Department
PUBLIC WORKS

Division
STREET MAINTENANCE

Account
01-42-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 811,990	\$ 891,494	\$ 821,899	\$ 836,559	\$ -	\$ 836,559	\$ 875,285	\$ 38,726
5100	Supplies & Materials	44,885	52,377	52,850	52,377	-	52,377	52,377	-
5200	Contractual Services	245,769	217,588	217,588	217,588	-	217,588	217,588	-
5300	Repair & Maintenance	2,916,735	3,636,300	3,638,300	3,636,300	-	3,636,300	4,971,300	1,335,000
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 4,019,379	\$ 4,797,759	\$ 4,730,637	\$ 4,742,824	\$ -	\$ 4,742,824	\$ 6,116,550	\$ 1,373,726

BUDGETED FTE 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

- 3.0% COLA \$ 19,363
- 3.0% Inflation Adjustment "Catch-Up" 19,363
- Expansion of Street Overlay Program 1,335,000

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 1,373,726

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent
Includes one part time Field Service position.

DIVISION SUMMARY

PROPOSED BUDGET

Function: **PUBLIC SERVICES** Department: **PARKS AND RECREATION** Division: **PARKS MAINTENANCE** Account: **01-43-01**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 786,174	\$ 857,386	\$ 812,949	\$ 849,733	\$ -	\$ 849,733	\$ 889,243	\$ 39,510
5100	Supplies & Materials	36,951	32,800	32,800	32,800	-	32,800	32,800	-
5200	Contractual Services	163,409	142,150	142,150	142,150	-	142,150	142,150	-
5300	Repair & Maintenance	59,036	54,400	54,400	54,400	-	54,400	54,400	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,045,569	\$ 1,086,736	\$ 1,042,299	\$ 1,079,083	\$ -	\$ 1,079,083	\$ 1,118,593	\$ 39,510

BUDGETED FTE 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

- 3.0% COLA \$ 19,755
- 3.0% Inflation Adjustment "Catch-Up" 19,755

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 39,510

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent
Includes two part time Field Service positions.

DIVISION SUMMARY

PROPOSED BUDGET

Function
PUBLIC SERVICES

Department
SUPPORT SERVICES

Division
FLEET MAINTENANCE

Account
01-45-01

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 232,466	\$ 260,265	\$ 242,873	\$ 255,059	\$ -	\$ 255,059	\$ 266,971	\$ 11,912
5100	Supplies & Materials	21,936	23,550	23,405	23,000	-	23,000	23,000	-
5200	Contractual Services	27,048	17,520	20,395	17,520	-	17,520	17,520	-
5300	Repair & Maintenance	4,936	5,950	5,950	5,950	-	5,950	5,950	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 286,386	\$ 307,285	\$ 292,623	\$ 301,529	\$ -	\$ 301,529	\$ 313,441	\$ 11,912

BUDGETED FTE 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

- 3.0% COLA \$ 5,956
- 3.0% Inflation Adjustment "Catch-Up" 5,956

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 11,912

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent
Includes one part time Mechanic position.

DIVISION SUMMARY

PROPOSED BUDGET

Function **PUBLIC SERVICES**
 Department **SUPPORT SERVICES**
 Division **BUILDING MAINTENANCE**
 Account **01-45-02**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 204,938	\$ 221,639	\$ 210,504	\$ 218,283	\$ -	\$ 218,283	\$ 228,982	\$ 10,699
5100	Supplies & Materials	13,744	18,675	16,950	18,175	-	18,175	18,175	-
5200	Contractual Services	24,815	24,000	24,000	24,000	-	24,000	24,000	-
5300	Repair & Maintenance	40,570	40,200	40,200	40,200	-	40,200	40,200	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 284,068	\$ 304,514	\$ 291,654	\$ 300,658	\$ -	\$ 300,658	\$ 311,357	\$ 10,699

BUDGETED FTE 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

- 3.0% COLA \$ 5,350
- 3.0% Inflation Adjustment "Catch-Up" 5,350

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 10,699

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	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 257,125	\$ 272,100	\$ 265,618	\$ 269,994	\$ -	\$ 269,994	\$ 283,584	\$ 13,590
5100	Supplies & Materials	-	500	500	500	-	500	500	-
5200	Contractual Services	4,770	10,845	10,245	10,245	-	10,245	10,245	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 261,895	\$ 283,445	\$ 276,363	\$ 280,739	\$ -	\$ 280,739	\$ 294,329	\$ 13,590

BUDGETED FTE 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

- 3.0% COLA \$ 6,795
- 3.0% Inflation Adjustment "Catch-Up" 6,795

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 13,590

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

FTE - Full Time Equivalent
Includes one part time Intern position.

DIVISION SUMMARY

PROPOSED BUDGET

Function **COMMUNITY DEVELOPMENT**
 Department **PLANNING AND ZONING**
 Division **PLANNING**
 Account **01-52-01**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 236,660	\$ 253,653	\$ 240,570	\$ 252,705	\$ -	\$ 252,705	\$ 265,477	\$ 12,772
5100	Supplies & Materials	302	500	500	500	-	500	500	-
5200	Contractual Services	3,150	9,100	6,700	9,100	-	9,100	9,100	-
5300	Repair & Maintenance	-	-	-	-	-	-	-	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 240,112	\$ 263,253	\$ 247,770	\$ 262,305	\$ -	\$ 262,305	\$ 275,077	\$ 12,772

BUDGETED FTE 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

- 3.0% COLA \$ 6,386
- 3.0% Inflation Adjustment "Catch-Up" 6,386

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 12,772

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	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 337,047	\$ 365,436	\$ 346,819	\$ 367,487	\$ -	\$ 367,487	\$ 385,955	\$ 18,468
5100	Supplies & Materials	4,790	5,000	4,750	5,300	-	5,300	5,300	-
5200	Contractual Services	5,627	4,676	3,186	5,087	-	5,087	5,087	-
5300	Repair & Maintenance	768	1,700	1,700	1,000	-	1,000	1,000	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 348,233	\$ 376,812	\$ 356,455	\$ 378,874	\$ -	\$ 378,874	\$ 397,342	\$ 18,468

BUDGETED FTE 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

- 3.0% COLA \$ 9,234
- 3.0% Inflation Adjustment "Catch-Up" 9,234

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 18,468

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

PROPOSED BUDGET

Function **PUBLIC SERVICES**
 Department **ENGINEERING**
 Division **ENGINEERING**
 Account **01-54-01**

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2022-23 ACTUAL	2023-24		2024-25				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 291,169	\$ 315,628	\$ 305,804	\$ 316,899	\$ -	\$ 316,899	\$ 333,520	\$ 16,621
5100	Supplies & Materials	4,019	3,200	3,200	3,200	-	3,200	3,200	-
5200	Contractual Services	6,070	8,580	8,580	8,580	-	8,580	8,580	-
5300	Repair & Maintenance	449	500	801	500	-	500	500	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 301,707	\$ 327,908	\$ 318,385	\$ 329,179	\$ -	\$ 329,179	\$ 345,800	\$ 16,621

BUDGETED FTE 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

- 3.0% COLA \$ 8,311
- 3.0% Inflation Adjustment "Catch-Up" 8,311

CITY COUNCIL CHANGES

- None \$ -

TOTAL CHANGES \$ 16,621

SUMMARY OF DECISION PACKAGES

FUNDED

- None \$ -

NOT FUNDED

- None \$ -

TOTAL DECISION PACKAGES \$ -

SECTION SIX
DECISION PACKAGES

For FY 2023-24 there are no decision packages. With inflation, the possibility of a recession, and S.B. 2 3.5% property tax cap it was decided that this budget year the City should limit the number of decision packages to 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 2024-25 with a fund balance of \$429,116 based on FY 2023-24 re-estimates of revenues, expenditures, transfers, and use of reserves. In FY 2024-25 revenues are projected to total \$1,200,039 and expenditures are projected to total \$1,533,863. A transfer in the amount of \$340,119 is scheduled for FY 2024-25 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 \$435,411.

The second table provides a schedule of debt requirements from October 1, 2024 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, 2024 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			
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	\$20,550,000	\$5,864,175	\$26,414,175	\$215,000	\$13,231	\$228,231	\$26,642,406	\$491,078	\$26,151,328

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 2024-25 Budget and one on the FY 2024-25 property tax rate. Notices on the public hearings, as well as a Summary of the FY 2024-25 Proposed Budget, will be published in the ***Fort Worth Star-Telegram*** and on the City's website.

The public hearings on the FY 2024-25 Budget and FY 2024-25 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 2024-25 Budget and the property tax rate.

At a separate regular meeting of the City Council, the Council will vote to adopt the FY 2024-25 Budget and to set the property tax rate. Notices on the proposed ordinances, as well as a Summary of the FY 2024-25 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.

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.

July

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 included 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 finalizes 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 2024-25 Budget Adoption Process:

ACTIVITY	DATE
Budget Kickoff meeting with Department Heads	April 25 th
Return Budget Materials to Finance Director	May 10 th
Finance Director Summarizes Budget Requests and Submits with Estimated Revenues and Expenditures	May 13 th – 17 th
City Manager's Review of Proposed Budgets	May 20 th – 24 th
Department Head Meetings with City Manager	June 10 th – 14 th
Preliminary Discussion of Budget with City Council	July 2 nd (CC meeting)
TAD Provides Assessed Valuation Data	July 25 th
Initial Draft Budget Prepared for City Council	July 29 th
TAD Values and Proposed Rate to City Council City Council Budget Work Sessions	August 15 th
Publication of Public Hearing Notices in Newspaper	August 29 th
Public Hearing on Proposed Budget and Tax Rate	September 5 th
Publication of Notices in Newspaper to Adopt Budget and Tax Rate	September 12 th
Budget Submitted for Council Adoption and Tax Rate	September 19 th



BUDGET GLOSSARY

The 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.

<u>ACCOUNT</u>	A code designed for convenience in referencing classification information for computer operations. The code specifically designates character and object code information.
<u>ACCRUAL ACCOUNTING</u>	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.
<u>ACTIVITY CLASSIFICATION</u>	Expenditure classification according to the specific function performed by the organizational units.
<u>APPROPRIATION</u>	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.
<u>APPROPRIATION ORDINANCE</u>	The official enactment by the City to establish legal authority for City officials to obligate and to expend resources.
<u>APPRAISED VALUE</u>	The estimated value of a piece of property for the purpose of taxation.
<u>ASSESSED VALUATION</u>	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).
<u>AUDIT</u>	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.
<u>BALANCE SHEET</u>	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, 56.50 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.