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County Clerk
by ngorena

FY 2023-24 ADOPTED BUDGET CITY OF BENBROOK



CITY OF BENBROOK
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SECTION ONE

INTRODUCTION AND

OVERVIEW

CITY OF BENBROOK

FY 2023-24 BUDGET

This budget will raise more total property taxes than last year’s budget by \$1,406,698 and 8.16 percent, and of that amount \$164,073 is tax revenue to be raised from new property added to the roll this year.

The members of the governing body voted on the budget as follows:

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 2023-24	FY 2022-23
Tax Rate	\$0.565000	\$0.595000
No-New-Revenue Tax Rate	\$0.522509	\$0.552088
No-New-Revenue M&O Tax Rate	\$0.505414	\$0.509071
Voter-Approval Tax Rate	\$0.572652	\$0.598420
Debt Tax Rate	\$0.039000	\$0.021000

Total debt obligation for City of Benbrook secured by property taxes is \$1,194,144.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Benbrook
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Benbrook for its annual budget for the fiscal year beginning October 1, 2022.

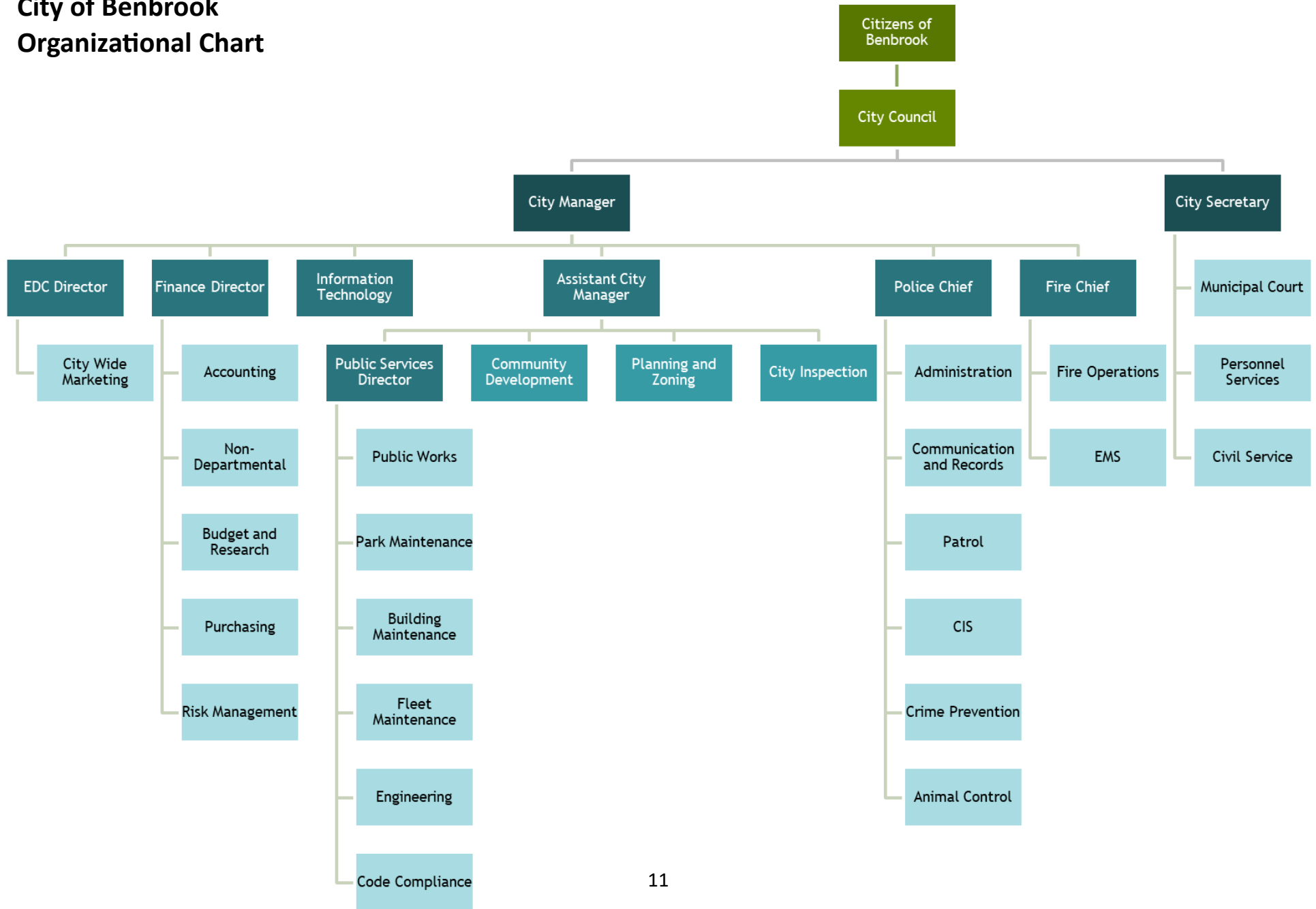
In order to receive this award, a governmental unit must publish a budget document that meets criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

**CITY OF BENBROOK, TEXAS
KEY ADMINISTRATIVE OFFICIALS**

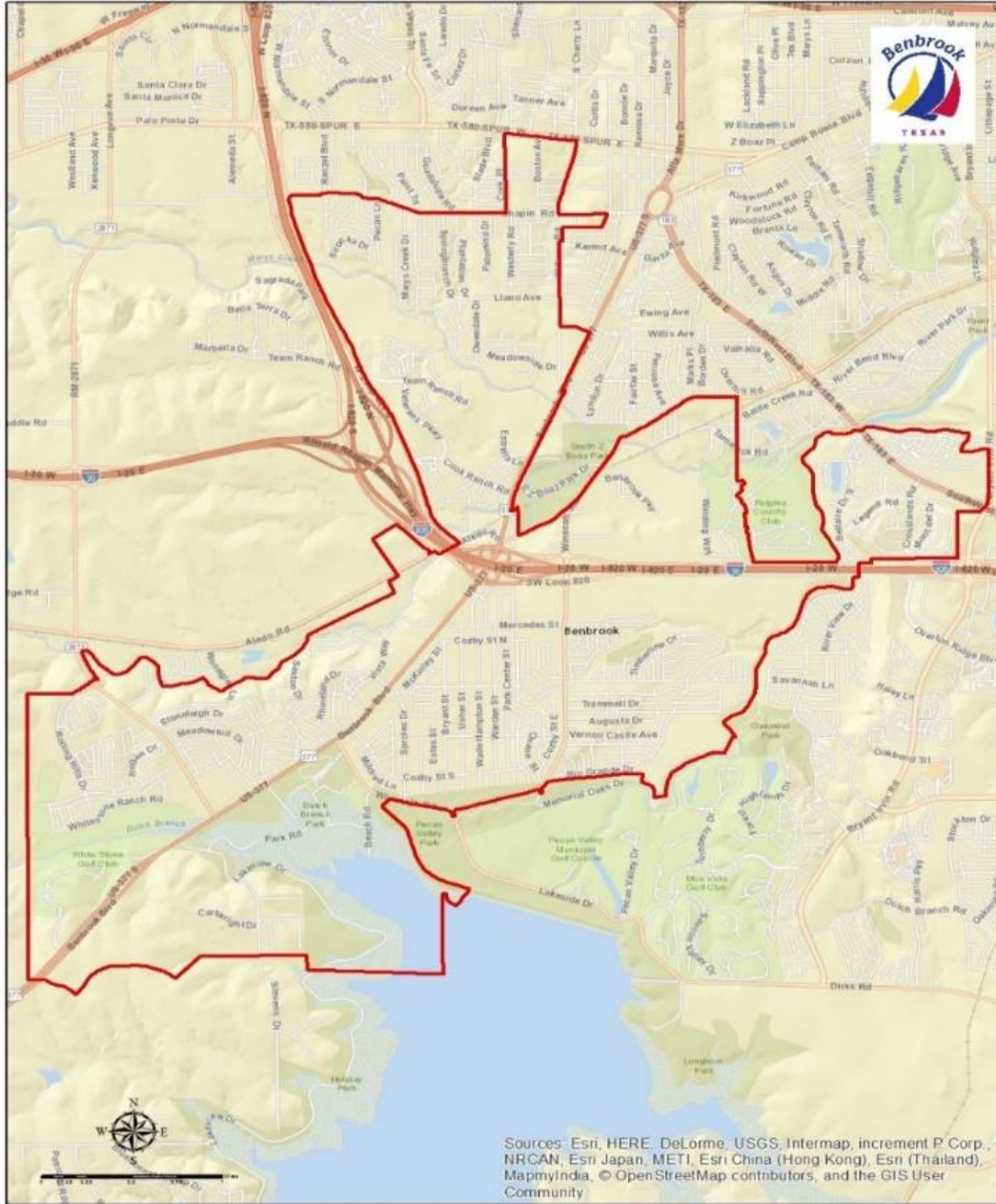
NAME	POSITION	LENGTH OF SERVICE
Andy Wayman	City Manager	26 Years
James Hinderaker	Assistant City Manager	6 Years
Rick Overgaard	Finance Director	5 Years
Joanna King	City Secretary	47 Years
David Babcock	Police Chief	34 Years
Tommy Davis	Fire Chief	28 Years
Wes Cooper	Information Technology Director	19 Years
Bennett C. Howell, III	Public Services Director	9 Years
Douglas Howard	City Planner	6 Years
Heath Haseloff	City Engineer	6 Years
Jessica James	Economic Development Director	3 Years

City of Benbrook Organizational Chart

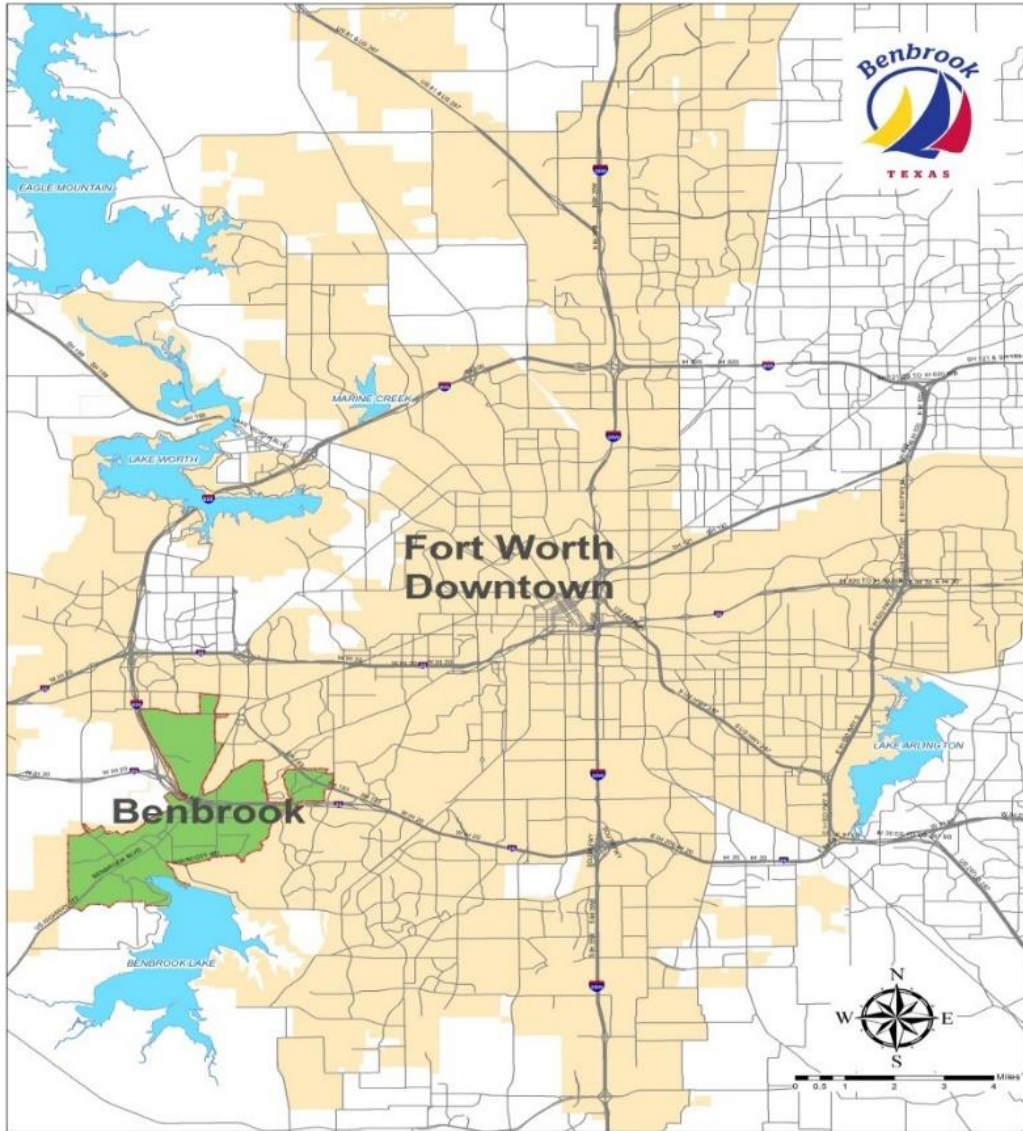


MAP OF BENBROOK, TEXAS

City of Benbrook



MAP OF BENBROOK, TEXAS



Comprehensive Plan

The City of Benbrook’s Comprehensive Plan was updated in 2020. The plan is a well-formed policy document that prioritizes our community values and guides the many decisions that affect our city’s physical growth and social character.

At the appointment of City Council, a Comprehensive Plan Steering Committee was formed to review the existing comprehensive plan and make recommendations for updates. The document is the result of many entities working together to craft good policy. Steering Committee members, City staff, City board and commission members, and our engaged citizenry provided valuable input on a wide variety of planning and land use topics; quality of life, housing, transportation, utilities, public safety, economic development, community facilities, and future land uses.

The 2020 Comprehensive Plan establishes a shared community vision, outlines attainable goals for our growing city, and serves as a guide for good governance, both today and for future city councils and staff.

The following timeline in 2020 was used in developing the comprehensive plan:

- Jan. 3, 2019:** City Council work session and kickoff meeting.
- Jan. 4–Feb. 28:** Staff meet with key stakeholders and property owners.
- Jan. 17:** Steering Committee members selected.
- Feb. 7:** City Council formally appoints Steering Committee members.
- Mar–Aug:** Steering Committee meets once a month for six months.
- Aug. 6:** Steering Committee completes work and provides final recommendations.
- Sept. 19:** City Council work session on Steering Committee’s core recommendations.
- Oct. 9:** Parks and Recreation Board work session.
- Oct. 10:** Planning and Zoning Commission work session.
- Nov. 12:** Public Open House
- Nov 12-Dec 12:** Public Comment Period
- Dec. 12:** Planning and Zoning Commission work session
- Jan. 9, 2020:** Planning and Zoning Commission public hearing on the plan update.
- Feb. 20:** City Council public hearing on Comprehensive Plan update.

This Plan serves as the blueprint for the future of our City. It is intended to help define and direct how we desire to grow in the coming years. The document is based on our Core Tenets and Vision for the City.

Core Tenets

The Core Tenets represent the fundamental policies of our governance style. They are intended to express the priorities of the City, state the character and nature of government in Benbrook, and serve as a guide for future City Councils.

- **Quality of Life:** The City of Benbrook endeavors to implement legislation, policies, projects, and services to ensure our community remains a great city, and to enhance quality of life for current and future generations of residents.
- **Approach to Governance:** The City of Benbrook will provide governance that is effective, efficient, and equitable.
- **Character:** The City of Benbrook will govern with attentiveness, compassion, creativity, dedication, dependability, discretion, enthusiasm, fairness, flexibility, honesty, humility, resourcefulness, respect, thoroughness, wisdom, and without bias.
- **Inclusive Governance:** The City of Benbrook believes that the best government is inclusive, communicative, and open.
- **Services, Programs, and Projects:** The City of Benbrook will provide services, programs, and projects that enhance quality of life by assuring that:
 - Public safety is emphasized.
 - City infrastructure is well-maintained.
 - Recreation and cultural opportunities are abundant.
 - Development and growth is orderly and strategic.
 - Neighborhoods and business corridors are attractive, clean, and safe.
- **Professional Staff:** Through market competitive compensation/benefits and a quality work environment, the City of Benbrook will recruit and retain only the most qualified and professional employees for City service.
- **Financial Stability:** The City of Benbrook is committed to providing citizens the best value for their tax dollars and ensuring that financial resources are available to invest in community priorities. To protect long-term financial stability, the City will:
 - Continually strive to diversify the tax base.
 - Conservatively estimate revenue receipts.
 - Fund core services through reliable and predictable revenue sources.
 - Predicate expenditures on need, not revenues.
 - Utilize additional revenue sources prudently.
 - Require a super-majority vote of City Council for use of sales tax funds and gas and oil lease royalties fund revenues.
 - Maximize grant funding.
 - Follow a policy of maintaining cash reserves to meet at least three months of operating expenses.

- Keep total annual debt service payments below 20 percent of the City budget.
- Continue “pay-as-you-go” when possible.
- Regularly update the City's long-range financial plan.
- Maintain a high-quality bond rating.
- Hold the line on the current property tax rate and reduce future tax rates as prudently as possible.

The Big Picture

Our overall goal is to ensure Benbrook remains a city we can be proud of. For our citizens, this means we are committed to:

- Providing excellent municipal services.
- Providing superb public safety and emergency response.
- Remaining fiscally responsible and preserving a strong economy.
- Being family-friendly, inclusive, diverse, and welcoming.
- Ensuring quality schools.
- Ensuring Benbrook is clean, well-maintained, and safe.
- Promoting recreational opportunities and healthy lifestyles, to include:
 - Benbrook Lake
 - Hike and bike paths
 - Equestrian trails
 - Green spaces
 - Parks and recreation
- Supporting amenities, services, and opportunities to enhance our quality of life.
- Quality development and managed growth.
- Offering opportunities for civic engagement.
- Being transparent in governance.
- Being a Small Town, Big Backyard, with hometown spirit and community pride.
- Remaining a great place to live, work, and play.

Goals and Action Items: Land Use

Goal 1: Provide for adequate land area to achieve a desired development mix.

Action Items

1.1: Monitor land use and update the Future Land Use Map as necessary to ensure the plan maintains the desired land development mix.

1.2: Regularly meet with the Fort Worth Independent School District (FWISD) to monitor changes in population and demographics that may affect local school enrollment and facility needs.

1.3: Promptly notify the FWISD of all development proposals that could affect school enrollment and facility needs.

1.4: Update the Future Land Use Map as necessary to include future school sites or other public facilities.

Goal 2: Protect existing neighborhoods.

Action Items

2.1: Provide prompt notice to neighborhood associations of zoning changes or other significant development plans that may affect their neighborhoods.

2.2: Periodically conduct audits of neighborhood associations to verify that sufficient cash reserves are held for ongoing maintenance of all perimeter fencing and other public amenities.

2.3: Code enforcement officers will regularly patrol the corridors and evaluate properties to determine non-compliance with adopted City codes, in order to maintain an attractive and safe community. Officers will work with property owners to achieve voluntary compliance. When necessary, officers should resolve violations through appropriate abatement procedures.

2.4: Encourage individual homeowners to participate in the principles of CPTED (Crime Prevention Through Environmental Design) as outlined on the City's website and newsletters, and to participate in neighborhood meetings, the Citizens on Patrol (COPs) program and National Night Out.

2.5: Establish buffers or other screening methods to minimize conflicts with non-residential uses.

2.6: Consider adoption of the Property Maintenance Code.

Goal 3: Promote quality new residential development.

Action Items

3.1: Establish new multi-family development standards that ensure new development is of the highest quality to endure the test of time.

3.2: Review and update the residential subdivision development standards.

Goal 4: Maintain, update, or establish land-use regulations and processes that are business-friendly and community focused.

Action Items

4.1: Revise existing sign code regulations to better meet the needs of businesses while ensuring signs are visually compatible with surrounding development.

4.2: Encourage and support the rezoning of existing Planned Development zoning districts that do not have specific development standards or clear review procedures.

4.3: Establish development review procedures that foster good communication and timely responses.

Goal 5: Promote redevelopment and infilling of undeveloped areas in the city.

Action Items

5.1: Identify and encourage redevelopment or revitalization of distressed or underdeveloped areas through the adoption of Area Plans. City Council may call on the Planning and Zoning Commission (P&Z) or the Economic Development Corporation (EDC) to provide suggestions or recommendations.

5.2: Review adopted development standards and, where prudent, revise these standards to lessen redevelopment barriers.

5.3: Encourage cooperation and coordination between property owners during the property redevelopment process. City staff should help facilitate meetings whenever possible.

Goal 6: Establish an active and vibrant downtown Benbrook.

Action Items

6.1: Establish a downtown zoning district ordinance that promotes a wide variety of land uses and activities, including: commercial, residential, and community-oriented activities.

6.2: Explore the feasibility of building a new City Hall that incorporates the police department, city administration offices, senior center, and other public use facilities into a single municipal complex.

Goals and Action Items: Transportation

Goal 1: Maintain an up-to-date Master Thoroughfare Plan.

Action Items

- 1.1: Implement the Master Thoroughfare Plan and update, as necessary.
- 1.2: Require right-of-way dedication at the time of platting or re-platting of property.

Goal 2: Base roadway development on the Future Land Use Map.

Action Items

- 2.1: Conduct Level of Service evaluations on non-residential roadways with the assistance of the North Central Texas Council of Governments (NCTCOG), as opportunities arise.
- 2.2: Continue to coordinate with the Texas Department of Transportation (TXDOT) and NCTCOG for transportation improvement projects and funding.
- 2.3: Annually review, and as necessary update, the Capital Improvement Program (CIP) to include roadway projects to maintain and upgrade existing roadways.
- 2.4: Continue to leverage the annual Tarrant County street overlay program to the maximum extent practicable.
- 2.5: Establish and institute a Pavement Management Plan.

Goal 3: Enhance overall traffic and pedestrian safety.

Action Items

- 3.1: Periodically gather traffic counts on key roadways.
- 3.2: Continue to gather accident data and monitor accident patterns to evaluate whether any traffic control or roadway modifications may improve traffic safety.
- 3.3: Support the installation of way-finding signage at key areas throughout the City.
- 3.4: Support the installation of streetlights at all intersections.

- 3.5: Establish and implement a street sweeping program.
- 3.6: Establish and implement a sign inventory and maintenance program.
- 3.7: A cul-de-sac or other method of emergency turn-around should be installed at existing dead-end streets in the City that do not already have one.
- 3.8: Provide a safe pedestrian crossing on Benbrook Boulevard/U.S. 377 between the Westpark neighborhood and Dutch Branch Park.
- 3.9: Provide a safe pedestrian crossing on R.M. Road 2871, between the Westpark neighborhood and Westpark Elementary.
- 3.10: Review existing Commercial Truck Route regulations and update, as necessary.

Goal 4: Install more facilities for pedestrians and cyclists and promote them to the community.

Action Items

- 4.1: Establish a policy that addresses the installation of sidewalks on existing streets having incomplete or no sidewalks.
- 4.2: Establish a citywide trail plan that connects to the North Central Texas Council of Government's Veloweb system.
- 4.3: Meet with FWISD to discuss a Safe Routes to School program and work to implement it as practical.
- 4.4: Support the construction of pedestrian and bicycle facilities to improve connectivity within and between existing residential subdivisions, retail areas, schools, workplaces, and recreational destinations. Special consideration should be given to establishing on-street bike lanes and to creating safe crossings at major roadways and intersections.
- 4.5: Increase promotion efforts of the city's pedestrian and bike trails, encouraging citizens to use their cars less and be more active.
- 4.6: Seek grants or cost-sharing methods to cover costs of capital expenditures on sidewalks and trails.
- 4.7: Highlight areas of interests or destinations through the use of "way-finding" signage along key bicycle and pedestrian trails.

Goal 5: Create a plan to bring all playgrounds into compliance with the Consumer Product Safety Commission (CPSC) and the Americans with Disabilities Act.

Goals and Action Items: Public Facilities

Goal 1: Maintain appropriate staffing levels in all departments.

Action Items

- 1.1: Evaluate all departments to determine how to best meet the future needs of the community.
- 1.2: Develop a succession plan to address institutional knowledge loss of retiring legacy employees.

Goal 2: Construct a new municipal complex.

Action Items

- 2.1: Select a suitable location for a new municipal complex that is accessible to all and encourages better community involvement.
- 2.2: The City should evaluate the feasibility of including the Police Station, Senior Citizen's Center, and Benbrook Public Library into the future municipal complex.

Goal 3: Establish a new Master Park Plan.

Action Items

- 3.1: Regularly conduct an audit of existing active recreational facilities and programs and patterns of use.
- 3.2: Seek the input of current and potential users of the park system in the planning of facilities and programming.
- 3.3: Determine if additional trails, parks, playing fields, and programs are needed to meet growing community needs, giving special attention to the smaller parks.
- 3.4: Prepare a facilities and program plan to meet the needs of the city's growing senior population, helping them age in place.

3.5: Identify the specific recreational needs of teenagers and young adults and investigate ways to meet those needs.

3.6: Explore ways to better market Benbrook's trail facilities as a regional destination for bicyclists.

3.7: Seek ways to improve lake access to Benbrook Lake.

Goal 4: Continue to develop greenways for public recreation, and link trails to retail destinations in the city and to other trail systems in the region.

Action Items

4.1: Contact the railroad company to determine if the grade-separated crossing at Vista Way Extension and the I-20 service road will be modified to accommodate two-way vehicular traffic when the double track project takes place.

4.2: Work with property owners to secure easements or rights-of-way, or purchase property needed to develop the City's trail system and achieve continuous trails.

4.3 Prepare an Open Space Plan that identifies properties that are located in the floodway, floodplain, or on steep slopes that should be preserved through the establishment of no-build easements or public land dedication.

Goals and Action Items: Utilities and Drainage

Goal 1: Reduce flooding risk to existing and future structures.

Action Items

1.1: Continue to support FEMA by adopting updates of local floodplain mapping studies.

1.2: Adopt an erosion control ordinance to protect sensitive lands and property.

1.3: Actively work to improve Benbrook's Community Rating System (CRS) score.

Goal 2: Improve community awareness of flooding risks.

Action Items

2.1: Publish information about reducing flood risks on the City webpage, newsletter, and other platforms.

Monitoring

The effectiveness of the Comprehensive Plan will be monitored annually. Monitoring Individual elements of the Plan will continually be reviewed and updated, as necessary. In addition, the Capital Improvements Program is updated annually.

Adopted 2020 Comprehensive Plan

- [Adopted 2020 Comprehensive Plan](#)

Updates to the Comprehensive Plan

- [Parks and Open Space Master Plan](#) (updated 10/20/22 – Ord. 1486)
- Capital Improvement Program (CIP) 2024 (page 210)
- [Future Land Use Map](#) (updated 10/01/2020 - Ord. 1461)

Downtown Benbrook Conceptual Video

This video presents a visual concept of typical downtown elements. It does not represent any approved plans. Click the link below to view the video: [Downtown Conceptual Video](#)

BASIC FINANCIAL GOALS

Due to Benbrook's dependence on property taxes as the primary source of General Fund and Debt Service Fund revenue, the City was not as adversely affected by the slowdown of the economy as experienced by many Texas municipalities since September 2001. In fact, Benbrook has proven to be an exception to this trend. In 2010, a Wal-Mart opened in Benbrook and is serving as an anchor to secure new commercial development. Benbrook initially experienced an increase in sales tax revenue from Wal-Mart and other businesses. However, a slight decrease in sales tax revenue occurred from 2012 through 2016 as a result of the closing of other retailers within Benbrook. This project resulted in a reduction in the number of shoppers along this corridor due to the inconveniences created by the construction. With the completion of this project in 2017-18, Benbrook's revenue from sales tax has increased significantly.

In years past, Benbrook was vulnerable to a loss of residential property tax revenue. In March 2004, the City Council approved an ordinance establishing an ad valorem tax limitation on residential homesteads of the disabled and persons sixty-five years of age or older and their spouses, as authorized and defined by the Texas Constitution, Article VII, Section 1-b and Texas Tax Code Section 11.261. When the over-sixty-five limitation was enacted, Benbrook's property tax exemptions for senior citizens increased, but not as exponentially as projected.

Over the past years, the City Council exercised caution in determining the annual property tax rate. The 2023-24 Budget reflects the lowering of the property tax rate to \$0.5650 per \$100 valuation. The City's tax rate is still at a level to generate sufficient property tax revenue should any economically negative trends invade Benbrook in the near future.

The 2023-24 Budget ensures that Operating Fund reserves are maintained at a minimum of \$8,000,000. The 2023-24 Budget is designed to finance basic operating services at a high-level of service to Benbrook's residents and to retain dedicated and valued employees. The Budget includes limited capital purchases, no new programs, or enhancements.

The 2023-24 Budget continues implementation of the City's financial policies and goals. The 2023-24 Budget is a balanced budget in that no funds have to be borrowed to provide the proposed level of services. The projected year ending fund balance for the General Fund and Debt Service Fund in the amount of \$19,572,540 is more than adequate to provide for any normal emergency. The projected reserves at year-end are sufficient to maintain the City's current bond ratings by both Moody's Municipal Services and Standards and Poor's Investor Service.

In 2021, Standard and Poor's raised its rating on the City of Benbrook's general obligation debt to AA+ from AA- based upon the stable economic outlook. The upgrade reflects Standard and Poor's assessment of a very strong local economy, good financial management practices, and very strong liquidity.

As noted, the 2023-24 Budget does lower the City's property tax rate to \$0.5650 per \$100 valuation. The Budget provides for specific services (building permits, licenses, zoning applications, ambulance services, and other permits and services) to be paid by the users of those services through fees, permits, and service charges. Revenue

collections from these fees are projected based on 2023-24 fee structures. Cost recovery ratios are anticipated to remain constant.

Expenditures are funded at a level to maintain and/or improve the quality of service that has been provided to the public in the past. Emphasis is still placed on maintaining a low ratio of employees to citizens by continually upgrading the quality of the work force and the equipment needed to accomplish the required tasks.

HONORABLE MAYOR AND MEMBERS OF THE BENBROOK CITY COUNCIL

I am pleased to transmit to you the 2023-24 Budget for the City of Benbrook. This Budget meets all the provisions of the Home Rule Charter of the City of Benbrook, Texas and all applicable laws of the State of Texas. The 2023-24 Budget adopted by the City Council consists of the General Fund and the Debt Service Fund. Annual expenditures for these two funds are approved by the City Council through the adoption of an ordinance. Council also establishes the property tax rate through the adoption of an ordinance; separate property tax rates are adopted for the General Fund and for the Debt Service Fund. Copies of these two ordinances are included in the Statistical and Supplemental Section of the 2023-24 Budget Document.

The 2023-24 Budget, as adopted by the Benbrook City Council, consists of the General Fund and the Debt Service Fund; when these two funds are combined for revenue, expenditure, and fund balance reporting, they are referred to as the Operating Funds. Unless specified, the term 2023-24 Budget that is reflected throughout this document refers to the Operating Funds.

The City of Benbrook also has the Capital Projects Fund; Other Funds (Tax Increment Financing Fund, Core Value Fund, Stormwater Utility Fund, Police Narcotics Fund, and Hotel/Motel Occupancy Tax Fund); and Grant Funds. Whereas these funds are examined during the budget review and adoption process, expenditures for these funds are not formally established through the adoption of ordinances. The 2023-24 Adopted Budget Document does not include financial information for these funds.

The Benbrook Economic Development Corporation (EDC) is a department of the City; however, financial reporting is maintained on a separate basis. The EDC is considered a blended component unit of the City. The Benbrook Economic Development Corporation's Director prepares an annual budget and presents this document to the BEDC's Board of Directors for approval. The budget is then submitted to the City Council for ratification.

2023-24 ADOPTED BUDGET

During the review and subsequent adoption of the 2023-24 Budget, the Benbrook City Council and the City Staff focused on meeting the challenges of balancing the budget with minimal use of reserve funds, keeping reserves at or above the specified level, maintaining the property tax rate at its current rate or lower, compensating employees at a level sufficient to remain competitive, continuing services to citizens and businesses with no reduction in quality or quantity, and replacing and updating essential equipment.

CHALLENGES

Although COVID-19 cases have decreased, the City still has to take into consideration that another outbreak may occur, with potential shutdown, and loss of revenue. Also, this is the 4th year of S.B. 2 that limits tax revenue raised on the M&O portion to 3.5% over prior year, net of new construction. While the City has seen strong sales tax growth in 2018-19 and 2019-20 with the completion of Benbrook Boulevard, 2020-21 saw little growth. In 2021-22 the City has seen increase growth again, but we remain cautious. The City in 2021-22 began the construction of a

new municipal complex with an economy is experiencing high inflation and the potential of a recession. As a result of these challenges, the 2023-24 Budget is very lean and essentially flat from the prior year with only one decision package approved.

BALANCING THE BUDGET

The 2023-24 Budget provides a balanced plan for municipal services from October 1, 2023 through September 30, 2024. Operating Fund (combined General Fund and Debt Service Fund) expenditures and transfers out included in the 2023-24 Budget total \$26,070,272. General Fund expenditures total \$24,237,643 and Debt Service Fund expenditures total \$1,532,629. Operating Fund (combined General Fund and Debt Service Fund) revenues and transfers in total \$26,076,042. General Fund revenues total \$24,237,643 and Debt Service Fund revenues total \$1,199,914. The transfer of \$338,485 is scheduled from the Stormwater Utility Fund to the Debt Service Fund, and a transfer of \$300,000 from the Sanitation Fund to the General Fund. The transfer of \$300,000 is scheduled for transfer from General Fund to the Capital Projects Fund. No reserves were required to balance the Budget.

	OPERATING FUNDS		
	General Fund	Debt Service Fund	Total Operating Funds
BEGINNING FUND BALANCE	\$ 19,107,869	\$ 458,901	\$ 19,566,770
REVENUES AND TRANSFERS IN			
Revenues	24,237,643	1,199,914	25,437,557
Transfers In	300,000	338,485	638,485
TOTAL REVENUES AND TRANSFERS IN	\$ 24,537,643	\$ 1,538,399	\$ 26,076,042
EXPENDITURES AND TRANSFERS OUT			
Expenditures	24,237,643	1,532,629	25,770,272
Transfers-Out	300,000	-	300,000
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 24,537,643	\$ 1,532,629	\$ 26,070,272
NET CHANGE TO FUND BALANCE	\$ -	\$ 5,770	\$ 5,770
ENDING FUND BALANCE	\$ 19,107,869	\$ 464,671	\$ 19,572,540

The 2023-24 budget includes only one decision package. With the COVID-19 virus pandemic, the Texas Senate Bill 2 3.5% property tax cap, high inflation, possibility of a recession, and the construction of a new municipal complex it was decided that this budget year the City should better position itself for these potential unknowns and loss of revenue.

USE OF RESERVES

For the 2023-24 Budget, the Benbrook City Council established \$8,000,000 as the ideal minimum reserve total for the combined operating funds (General Fund and Debt Service Fund). In 2023-24, the Council expects to meet this

challenge and still be able to increase employee benefits, enhance services to the public, and maintain or lower the current property tax rate - without significantly impacting the City's superb financial condition. The Operating Funds Budget for 2023-24 does not include the use of General Fund reserves, other than a planned transfer; the Operating Funds fund balance is projected to end the 2023-24 Budget year at \$19,572,540.

The 2023-24 Budget reflects the use of \$300,000 from General Fund. The City philosophy is to save for future projects by making transfers from the General Fund to the Capital Projects funds each year. The General Fund budget is balanced with these transfers in mind. The \$300,000 transfer consists of a transfer of \$250,000 to the Capital Asset Replacement Fund to purchase capital outlay items in the future, and a transfer of \$50,000 to the IT/Facilities Fund for possible use with the new municipal complex. General Fund revenues and transfers in are projected to equal expected expenditures and transfers out.

The 2023-24 Budget does not include the use of Debt Service Fund reserves to finance principal and interest payments for General Obligation bonds. For this fiscal year, an estimated \$5,770 will be added to Debt Service Fund reserves. The fund balance of the Debt Service Fund is projected to increase from \$458,901 to \$464,671. Reserves are restricted; the only allowable use is to pay principal on general obligation bonds and certificates of obligation bonds, interest on bonds and certificates, and agent fees.

DECREASING OF THE PROPERTY TAX RATE

The City's property tax rate is always the focus of the budget. After reviewing the change in assessed valuations and considering potential commercial development in the upcoming years, City Council established the property tax rate at \$0.5650 per \$100 valuation. The 2023-24 rate is \$0.03 lower than the 2022-23 adopted rate of \$0.5950. The General Fund portion of the property tax rate was reduced by \$0.0480 from \$0.5740 to \$0.5260. The Debt Service Fund portion of the property tax rate was increased by \$0.0180 from \$0.0210 to \$0.0390. The City was able to reduce its overall tax rate and adopt a rate below the Voter-Approval rate while still balancing the budget.

Property Tax Rate Comparison	FY 2023-24	FY 2022-23
No-New-Revenue Tax Rate	\$ 0.522509	\$ 0.552088
Voter-Approval Tax Rate	\$ 0.572652	\$ 0.598420
Adopted Tax Rate:		
M&O Tax Rate	\$ 0.526000	\$ 0.574000
Debt Tax Rate	\$ 0.039000	\$ 0.021000
Total Tax Rate	\$ 0.565000	\$ 0.595000

The certified tax roll received from the Tarrant Appraisal District (TAD) in July 2023 shows the total appraised value of property in Benbrook at \$3,649,145,182; TAD provided revised assessed valuation and property tax data in September 2023; however, the July 2023 totals are used for all 2023-24 budget calculations. Total exemptions (over-65, homestead, disability, veterans, pro-rated absolute, and nominal value - below \$500) and total adjustments (absolute exemptions, cases before the Appraisal Review Board, and incomplete accounts) are

\$386,055,744. TAD's minimum projected value of property under protest and/or in incomplete accounts is \$136,364,954. The total net taxable value used to project revenues for 2023-24 is \$3,299,454,392. Based on the tax rate of \$0.5650, less the levy lost to frozen taxes, and a 97% collection rate, current property tax collections are projected to be \$17,303,688 for both the General Fund and the Debt Service Fund.

EMPLOYEE COMPENSATION AND RETENTION

The City of Benbrook's philosophy over the past thirty-plus years is to recruit highly qualified and top-quality employees by providing above-average salaries and competitive benefits and to retain employees through the offering of merit increases, promotional opportunities, stability/longevity pay, and an excellent retirement system with five-year vesting and retirement eligibility after twenty years of service. One of the City Council's commitments during the review of the 2023-24 Budget was to ensure that this philosophy continued. The 2023-24 Budget includes funds for: (1) merit increases for eligible employees; (2) an up-to twenty percent increase in premiums to continue current benefits and services for health, dental, and life insurance; (3) continuation of contributions to employee retirement as proposed by the Texas Municipal Retirement System; and (4) a 3.0 percent cost of living adjustment for all full-time employees.

CONTINUATION OF CURRENT SERVICES

The 2023-24 Budget reflects the continuation of current services and programs. The City of Benbrook provides basic municipal services to citizens, businesses, and visitors. Benbrook takes pride in providing top-quality services at affordable costs. The 2023-24 Budget does not include reductions in services or cutbacks.

REPLACEMENT OF EQUIPMENT

The 2023-24 Budget includes funds to replace essential equipment. Funds are included in the Police Department's budget allocation for the purchase of four new Police Patrol vehicles.

UPDATE AND UPGRADE OF EQUIPMENT

Funds are included in the 2023-24 Budget for software and for replacement and/or upgrade of computers, printers, peripherals, and other hardware based on this schedule.

CHANGES IN PERSONNEL, NEW SERVICES, PROGRAMS, AND SPECIAL PROJECTS

Changes in Personnel

The 2023-24 Budget includes one decision package, which is upgrading the part-time Animal Control Officer to a full-time position. This will give Animal Control two full-time Animal Control Officers.

New Services

No new services or programs are included in the 2023-24 Budget.

Special Projects

The 2023-24 Budget includes the continuation and expansion of the City's street overlay program and the rebuilding of Benbrook streets by increasing the street overlay program by \$850,000 to \$2,850,000.

IMPACT OF THE 2023-24 BUDGET ON BENBROOK'S FUTURE

OPERATING FUNDS

The Operating Funds began the 2023-24 year with a fund balance of \$19,566,771. The Operating Funds are projected to end the new fiscal year with a fund balance of \$19,572,541 based on revenues in the amount of \$25,437,557; expenditures in the amount of \$25,770,272; the transfer of \$338,485 from the Stormwater Utility Fund; an estimated transfer of \$300,000 from the Sanitation Fund; \$250,000 to the Asset Replacement Fund; and \$50,000 to the IT/Facilities Fund.

Financial experts and bond rating agencies recommend that the fund balance or reserves be maintained at a minimum level equivalent to ten percent of the City's annual operating budget; three months of operating expenses is the preferred level. Reserves are projected to be 76.0 percent of total operating expenditures during 2023-24. This level of reserves is more than sufficient to meet established criteria. The City's informal policy of maintaining reserves at \$8,000,000 and at a minimum of three months of operating expenses is also more than satisfied. Benbrook is more than prepared to face and to conquer economic and financial challenges in the current year and in future years.

GENERAL FUND

The City Staff is confident that the City's current financial position allows Benbrook to grow, to improve infrastructure, to enhance community facilities, and to upgrade existing facilities and services. However, due to the COVID-19 virus pandemic, the Texas Senate Bill 2 3.5% property tax cap, high inflation, possibility of a recession, and the construction of a new municipal complex, Council and Staff decided to defer General Fund financing of any major new programs and service enhancements. The 2023-24 General Fund Budget is primarily a continuation of current services and programs with a few critically needed enhancements.

DEBT SERVICE FUND

Debt service principal and interest payments reflected in the 2023-24 Debt Service Fund Budget include general obligation payments that are financed through current property tax collections, along with payments for Stormwater Utility debt. The Stormwater Utility debt payments are paid for by the Stormwater Utility Fund.

City Staff works closely with the City's financial advisor to ensure that the additional debt service requirements are financed without significantly altering the City's annual debt service requirements or without increasing the property tax rate. In fiscal year 2020-21 \$22.0 million in General Obligation bonds were issued for the construction of a new municipal complex that will be an anchor to a new downtown. The current City Hall, Police Station, and Senior Center are outdated and inadequate. All three buildings will be combined into one large municipal complex. There should be little effect on the City's tax rate because the new debt replaces existing debt that is maturing. In addition, the TIF ended in November 2022, which the City pays approximately \$1.0 million plus to each year. The \$1.0 million the City used to pay to the TIF is now used to service the new debt.

For the 2023-24 fiscal year, the City's total tax rate was reduced from \$0.5950 to \$0.5650 due to an increase in appraised valuations. The General Fund portion of the property tax rate was reduced from \$0.5740 to \$0.5260. The Debt Service Fund portion of the property tax rate increased from \$0.0210 to \$0.0390.

As always, the preparation and adoption of the Budget is one of the most important actions of the Benbrook City Council. The budgetary process determines what services the City provides, the level of services, and how the funds are provided to finance these services. The Budget is a compromise between available resources and service needs - a compromise that attempts to allocate funds on a priority basis as determined by the City Council. The Budget, administered with the proper controls, represents a reliable financial plan to be used in making decisions facing the City of Benbrook over the course of the next twelve months.

The City Manager and the City Staff stand ready to assist the City Council in implementing the 2023-24 Budget.

BUDGET FORMAT

The fiscal year 2023-24 Budget Document for the City of Benbrook provides historical, present, and future comparisons of revenues and expenditures; proposed allocations of resources - both fiscal and personnel; and descriptions of the City's Divisions - including goals, objectives, and measurements.

The Budget Document is divided into six sections. Section One provides an introduction and overview of the 2023-24 Operating Budget. Section Two provides the financial structure, policy, and process. Section Three presents the financial summaries of the Operating Funds. Section Four focuses on financial data for the General Fund and its Divisions. Section Five focuses on the Debt Service Fund and Capital Improvement Program. Section Six serves as an appendix with supplemental information about the City of Benbrook, and statistical information.

Section One – Introduction and Overview of the Budget Document contains an overview of the City's Budget Document through the Budget Message, Comprehensive Plan, and Basic Financial Goals. In addition, included is an organizational chart, key administrative officials, and map of Benbrook.

Section Two - Financial Structure, Policy, and Process of the Budget Document contains information about the relationships between the City's funds and departments, charter requirements, financial policies, and the budget process.

Section Three – Financial Summaries of the Budget Document provides information on the City's Operating Funds with 10-year comparisons of revenues and expenditures. Also, included the current financial condition, property tax revenue, approved capital expenditures, future capital and debt, and long-range forecast.

Section Four – General Fund of the Budget Document provides tables, charts, and graphs that summarize historical, present, and future General Fund data. The General Fund Section is further divided into sub-sections for each of the City's five governmental functions: General Government, Staff Services, Public Safety, Public Services, and Community Development. An organizational chart is provided for each governmental function to illustrate the staffing levels, chain-of-command, and Divisions included in each Function. A Function Description is included to describe and explain the purpose of the Function and to summarize the programs and services provided. A Functional Summary is provided to summarize financial and personnel data at the functional level. The Functional Summary provides financial data summarized at the character level (personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay). This data is provided on an actual basis for 2021-22; on a budget and estimated basis for 2022-23; and on a total request and adopted budget basis for 2023-24.

The total request provided for 2023-24 includes the base budget request and decision packages. The 2023-24 budget, however, does not include any decision packages. With the COVID-19 virus pandemic, the Texas Senate Bill 2 3.5% property tax cap, high inflation, possibility of a recession, and the construction of a new municipal complex it was decided that this budget year the City should better position itself for these potential unknowns and loss of revenue.

The Functional Summary provides the number of full-time equivalent positions assigned to the functional area. A Reconciliation and Decision Package Summary is also included for each Division to document the changes made to the total request and to provide a listing of all requested decision packages; decision packages are categorized as funded and as not-funded.

For each Division (major work program) in each Function, a Divisional Summary and Cost Center Summary are provided. The Divisional Summary provides a description of the responsibilities assigned and a listing of goals with corresponding objectives and measurements. The Cost Center Summary provides financial data summarized at the character level (personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay). This data is provided on an actual basis for 2020-21 and 2021-22; on a budget and estimated basis for 2022-23; and on a division request and City Council adopted basis for 2023-24. The division request information provided for 2023-24 includes the base budget request and decision packages. The Cost Center Summary provides a Personnel Summary that depicts the positions, salary ranges, and budgeted salaries for each of the division's positions.

Section Five - Debt Service Fund and Capital provides detailed data on the City's Debt Service Fund. Tables, charts, and graphs illustrate financial and statistical data for the City's principal and interest payments on bonded debt. Revenue and expenditure information is summarized for ten years. Schedules are provided for issuance of general obligation bonds, along with bonds supported by the Stormwater Utility Fund. Included also is the City's capital improvement program.

Section Six – Statistical and Supplemental serves as an appendix to the Budget Document and provides statistical information on the City's property taxes, along with personnel statistical information. It includes information to assist the reader in understanding Benbrook's history and relationship with other entities. This section includes the Budget Appropriations and Tax Rate Ordinances, a listing of all Benbrook Neighborhood Associations, data on the Benbrook Cemetery, the Community Profile, and Benbrook's Historical Background. Section Six also includes a glossary of terms found in the Budget Document as well as a listing and explanation of acronyms used in the 2023-24 Budget.

SECTION TWO
FINANCIAL STRUCTURE,
POLICY, AND PROCESS

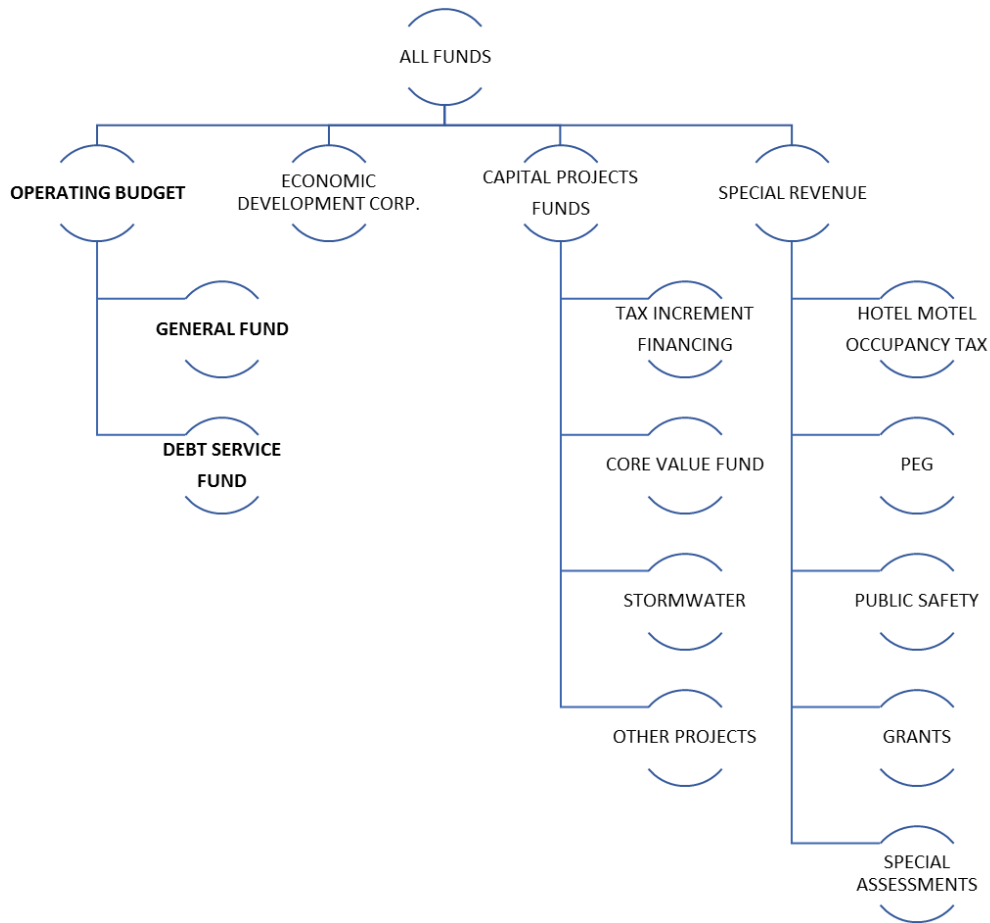
FUND/DEPARTMENT RELATIONSHIPS

The City of Benbrook’s 2023-24 Budget focuses on the Operating Funds. The Operating Funds Budget is approved by the Benbrook City Council each year through the adoption of two ordinances: the Budget Allocation Ordinance and the Property Tax Rate Ordinance; copies of these ordinances are included in the 2023-24 Budget.

The relationships among funds and City departments are explained below:

OPERATING FUNDS

The General Fund and the Debt Service Fund are classified as the City of Benbrook’s Operating Fund. Property tax revenue is the primary source of revenue for these two funds. Other sources of revenue include: franchise taxes from utility providers; sales tax; licenses, permits, and filing fees; municipal court fines and forfeitures; revenue from other agencies; use of money and property; charges for current services; and other miscellaneous revenue. A source of funding unique to the Debt Service Fund is the transfer of revenue from stormwater utility fees from the Stormwater Utility Fund for payment of principal and interest on drainage projects that were initiated prior to the establishment of the Stormwater Utility Fund.



FUNCTION AND FUND RELATIONSHIP												
Function	General	EDC	TIF	Core	Storm	Other	Hotel	Public		Special	Assess.	
	Fund	Fund	Fund	Value	Water	Projects	Motel	PEG	Safety			Grant
General Government	√											
Staff Services	√											
Public Safety	√								√			√
Public Services	√		√	√	√	√					√	√
Community Development	√					√						√
Economic Development		√					√	√				

Only General Fund revenue is allocated toward payment of all expenditures in General Fund functions, departments, and divisions. Below illustrates the relationship.

GENERAL FUND		
Function	Department	Division
General Government	City Council	City Council
General Government	City Manager	City Manager
General Government	City Secretary	City Secretary
General Government	Non-Departmental	Non-Departmental
Staff Services	Finance	Finance
Staff Services	Information Technology	Information Technology
Staff Services	Personnel	Personnel
Public Safety	Police	Management Services
Public Safety	Police	Communication/Records
Public Safety	Police	Patrol
Public Safety	Police	C.I.S.
Public Safety	Police	Crime Prevention
Public Safety	Police	Animal Control
Public Safety	Fire	Fire Fighting
Public Safety	Fire	EMS
Public Safety	Municipal Court	Municipal Court
Public Services	Code Compliance	Code Compliance
Public Services	Public Services	Management Services
Public Services	Public Works	Street Maintenance
Public Services	Parks and Recreation	Parks Maintenance
Public Services	Support Services	Fleet Maintenance
Public Services	Support Services	Building Maintenance
Public Services	Engineering	Engineering
Community Development	Community Development	Management Services
Community Development	Planning and Zoning	Planning
Community Development	inspections	Inspections

Debt Service Fund expenditures are restricted for payment from property taxes, Debt Service Fund reserves, and transfers from the Stormwater Utility Fund. Expenditures are principal, interest, and agent fees for general obligation bonds issued in 2004 and re-financed in 2013 and issued in 2021.

The General Fund 2023-24 Budget includes the transfer of General Fund reserves to the Capital Asset Replacement Account to finance capital outlays for the current year and for future years through this special expense account.

Also, included is a transfer to the IT/Facilities fund for possible use with the construction of the new municipal building.

BASIS OF BUDGETING

The information presented in the City's Budget Document is based on the same basis as the City's general ledger accounting practices. The accounting policies of the City of Benbrook conform to generally accepted accounting principles applicable to governments. The City of Benbrook uses a modified accrual basis of accounting.

The 2023-24 Budget consists of the Operating Funds (Combined General Fund and Debt Service Fund). The Operating Funds Budget is approved annually by the City Council through the adoption of an ordinance. City Council also sets the property tax rate for the Operating Funds on an annual basis through the adoption of an ordinance; separate property tax rates are adopted for the General Fund and for the Debt Service Fund.

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of the City's general activities, including the acquisition or construction of general fixed assets and other improvements (Capital Projects Funds), and the servicing of general long-term debt (Debt Service Fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

The various funds are grouped - in the City's financial statements, financial reporting system, and budget documents and reports – into generic fund types and broad fund categories as follows:

The General Fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to another fund are accounted for in the General Fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid by the General Fund.

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of principal, interest, and other related costs on long-term debt paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds' present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

All governmental fund types are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when the revenues become both measurable and available). Measurable means the amount of the transaction can be determined; available means collectible within the current period or soon enough after to be used to pay liabilities of the current period. The City considers ad valorem taxes, penalty and interest as available, if they are collected within thirty days after year-end. Licenses, permits and filing fees, fines and forfeitures, charges for services, and other revenues are recorded when received because these revenue sources are generally not measurable until actually received. Franchise taxes, sales taxes, other taxes, intergovernmental revenue, and use of money and property (interest income) are accrued when their receipt occurs soon enough after the end of the accounting period so as to be considered both measurable and available. Gross sales taxes are considered measurable when in the hands of the intermediary collecting government and are recognized as revenue at that time.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest payments on general long-term debt are recorded as fund liabilities when due.

The City reports deferred revenues on its combined balance sheet of the City's Annual Comprehensive Financial Report. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. Ad valorem taxes, penalty and interest, and street assessments that are not receivable within thirty days from year-end are classified as deferred revenues. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred. Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City of Benbrook considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures are recorded when payment is due.

The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for service, interest income, and intergovernmental revenues. Sales taxes collected and held by the State of Texas at year-end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received.

BASIS OF BUDGETING

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund and Debt Service Funds. All appropriations for the General Fund and Debt Service Fund lapse at the end of the fiscal year (September 30). Project length financial plans are approved by City Council for all Capital Projects Funds and Special Revenue Funds.

Encumbrances represent commitments related to underperformed contracts and agreements for goods and services. Encumbrance accounting – under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation – is utilized in the governmental funds.

All information presented in the 2023-24 Budget is presented on a basis consistent with the City's established accounting policies.

CITY CHARTER REQUIREMENTS

The City of Benbrook Charter, as approved in 1983 by the Benbrook City Council and amended in 1990 and 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 a public hearing on the proposed budget prior to the final adoption. Public Notice of the hearings shall be published in the official medium not less than ten nor more than thirty days prior to the hearings. 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 the public hearing 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.

FINANCIAL POLICIES

The City of Benbrook is committed to providing citizens with the best value for their tax dollars and ensuring that financial resources are available to invest in community priorities. To protect long-term financial stability, the City will:

- Continually strive to diversify the tax base.
- Conservatively estimate revenue receipts.
- Fund core services through reliable and predictable revenue sources.
- Predicate expenditures on need, not revenues.
- Utilize additional revenue sources prudently.
- Require a super-majority vote of City Council for use of sales tax funds and gas and oil lease royalties fund revenues.
- Maximize grant funding.
- Follow a policy of maintaining cash reserves to meet at least three months of operating expenses.
- Keep total annual debt service payments below 20 percent of the City budget.
- Continue “pay-as-you-go” when possible.
- Regularly update the City's long-range financial plan.
- Maintain a high-quality bond rating.
- Hold the line on the current property tax rate and reduce future tax rates as prudently as possible.
- Maintain a balanced budget in that no funds have to be borrowed to provide the proposed level of services.

THE BUDGET PROCESS

DECEMBER

The Assistant City Manager and City Planner 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. Information approved in this document is included in the Capital Projects section of the Budget Document.

JANUARY

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

FEBRUARY

The Finance Director prepares the new Budget Instructions Manual.

MARCH

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 totals (salary and fringe benefit costs only) pre-printed for each activity.

APRIL

The budget work papers are distributed to the various Department Directors to prepare their budget request for the ensuing fiscal year. Worksheets are available in a shared file in the City's network.

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

MAY

Department Directors return completed work papers to the Finance Director via the shared file. 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 three 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.

JUNE

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

The Finance Director prepares a Proposed 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.

JULY

The City Manager and Finance Director meet with City Council to canvass Councilmembers on any program additions or deletions that City Council wishes to include 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 revising the Proposed Budget and addressing City Council goals.

Toward the end of July (but no later than July 25), the City receives assessed valuation totals from the Tarrant Appraisal District. The Finance Director finalizes property tax revenue projections.

The City Council begins conducting work sessions to review all of the Department budget requests. During these work sessions, Department Directors may meet with the City Council to discuss their proposed budget requests. At this time, the Department Directors have the opportunity to request and justify items that have been eliminated from their budget proposals. The City Council also meets with any group that requests funding from the City of Benbrook.

AUGUST

The City Council continues to hold work sessions on the Proposed Budget until agreement is reached by a majority of City Councilmembers 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 a Summary of the Proposed Budget for distribution to the City Council, City Department Directors, concerned citizens, and the local media. The Finance Director calculates and publishes a notice of No-New-Revenue tax rate and Voter-Approval 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. A one-page summary of the Proposed Budget is also published in the newspaper. This information is also posted on the City of Benbrook website, along with the Proposed Budget.

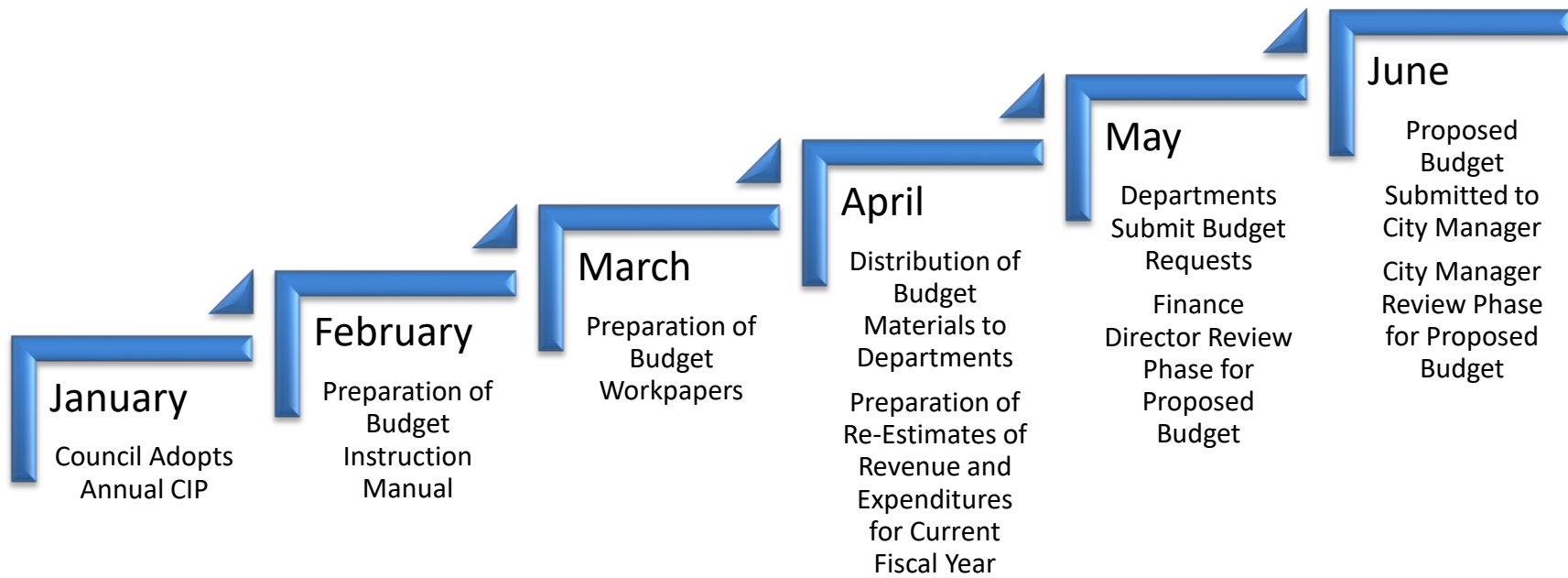
SEPTEMBER

The Council conducts a public hearing on the Proposed Budget and Proposed Tax Rate. The City Council adopts the annual budget and tax rate upon the completion of these hearings, and after interested citizens have had an opportunity to address the City Council.

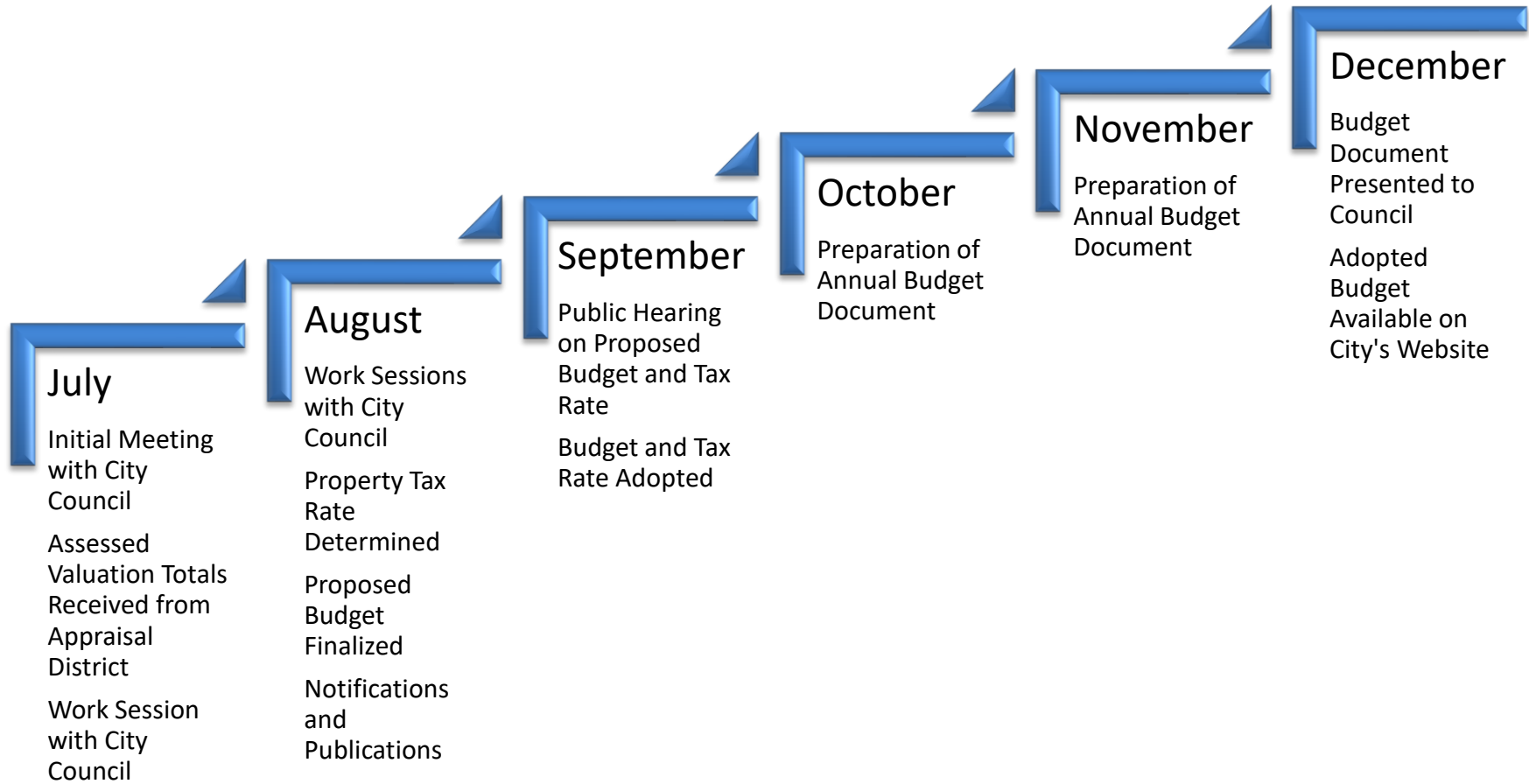
OCTOBER, NOVEMBER, AND DECEMBER

During October, November, and December, 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. In December 2023, copies of the Adopted Budget Document are available on-line at the City's website at www.benbrook-tx.gov.

THE BUDGET PROCESS TIMELINE



THE BUDGET PROCESS TIMELINE



BUDGET AMENDMENT PROCESS

BUDGET ADJUSTMENTS

Any adjustment to the budget requiring City Council action must be initiated by the appropriate Department Director. The Finance Director must then certify that excess funds are available, either a surplus in fund balance or an excess amount in a separate line-item account. The City Manager must then approve or reject the request for a budget adjustment. If approved by the City Manager, the budget adjustment is placed on the next available City Council agenda for consideration by the entire City Council. After the budget adjustment has been discussed by the City Council, a vote is taken to approve or reject the budget adjustment. Budget adjustments that do not require City Council action follow the same path as outlined, with the exception of being placed on the City Council agenda. Any adjustment that exceeds 25 percent of the original appropriation of any fund has to be advertised in the official newspaper, followed by two public hearings before the budget adjustment may be approved by the City Council.

ADDITIONAL APPROPRIATIONS

Any additional appropriations must be approved by the City Council and filed as an amendment to the original budget ordinance. The City Council may appropriate additional funds for any reason and the additional appropriation is not limited as long as the additional appropriation does not cause the expenditure level to exceed the total anticipated revenues plus any balance of funds carried forward from prior years.

TRANSFERS BETWEEN FUNCTIONAL AREAS

The City Council must approve any inter-functional area transfers as an amendment to the original budget ordinance.

INTRA-FUNCTIONAL TRANSFERS

The City Council must approve any intra-functional transfer as an amendment to the original budget ordinance.

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 followed to obtain citizen input during the 2023-24 Budget Adoption Process is provided below:

- | | |
|------------------|--|
| October 1 - July | City Staff receives and reviews written suggestions from citizens and civic organizations for the 2023-24 Annual Budget. |
| July 6 | First public work session is held for City Staff and City Council to outline issues that are faced during the 2023-24 Budget Adoption Process and discuss Council goals. |

July 25	City receives final assessed valuation totals from Tarrant Appraisal District (TAD).
August 17	City Council accepts the 2023 Certified Appraisal Rolls, sets anticipated Property Tax Collection Rate, and appoints Tarrant County to calculate and publish the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate.
August 17	Proposed Budget is presented by City Staff to City Council in a work session open to the public and City Council holds work session on the 2023-24 Budget.
August 24	Notice of the Public Hearing on the Proposed Budget and Proposed Tax Rate are published in the official newspaper. Summaries of the Proposed Budget and Notice of No-New-Revenue and Voter-Approval Tax Rates are published.
August 24	Finance Director publishes the No-New-Revenue and Voter-Approval Tax Rates in the official newspaper.
September 7	Public Hearing is conducted on the Proposed Budget and Tax Rate (Copies of a Budget Summary are made available to all attendees).
September 12	Notices of the Adoption of the 2023-24 Budget Ordinance is published in the official newspaper. A summary of the Proposed Budget is available on City's website.
September 21	City Council adopts the 2023-24 Budget and Tax Rate.

SECTION THREE

FINANCIAL SUMMARIES

DESCRIPTION OF OPERATING FUNDS

FY 2023-24

GENERAL FUND

The General Fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual arrangement to some other funds are accounted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid by the General Fund.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of principal, interest, and related costs on general long-term debt paid primarily from taxes levied by the City. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

OPERATING FUNDS

The Operating Funds are the combined General Fund and the Debt Service Fund.

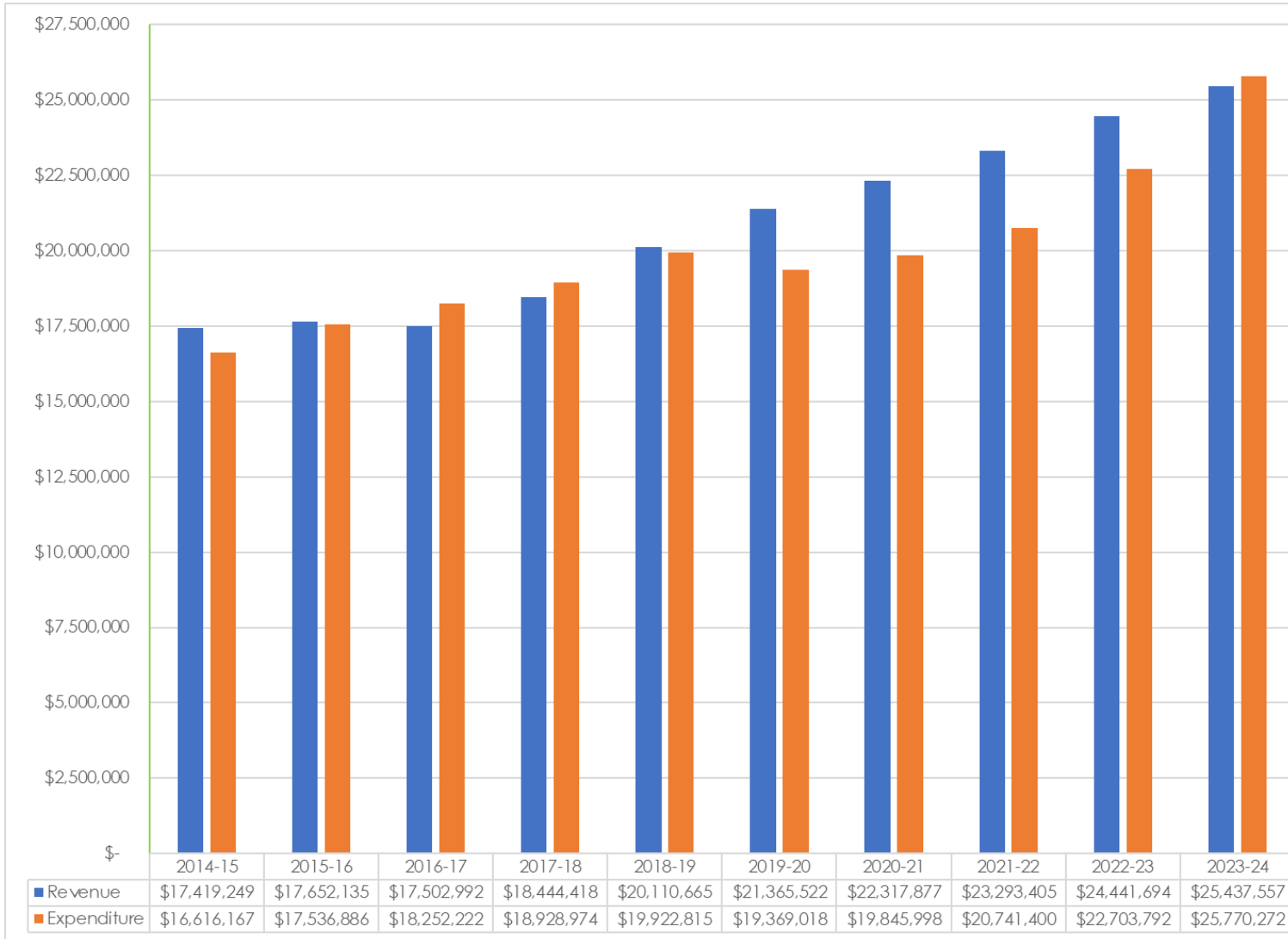
**COMBINED SUMMARY STATEMENT
OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
FY 2023-24**

	OPERATING FUNDS		
	General Fund	Debt Service Fund	Total Operating Funds
BEGINNING FUND BALANCE	\$ 19,107,869	\$ 458,901	\$ 19,566,770
REVENUES AND TRANSFERS IN			
Revenues	24,237,643	1,199,914	25,437,557
Transfers In	300,000	338,485	638,485
TOTAL REVENUES AND TRANSFERS IN	\$ 24,537,643	\$ 1,538,399	\$ 26,076,042
EXPENDITURES AND TRANSFERS OUT			
Expenditures	24,237,643	1,532,629	25,770,272
Transfers-Out	300,000	-	300,000
TOTAL EXPENDITURES AND TRANSFERS OUT	\$ 24,537,643	\$ 1,532,629	\$ 26,070,272
NET CHANGE TO FUND BALANCE	\$ -	\$ 5,770	\$ 5,770
ENDING FUND BALANCE	\$ 19,107,869	\$ 464,671	\$ 19,572,540

**COMBINED SUMMARY STATEMENT – THREE YEAR SUMMARY
OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
FY 2021-22, 2022-23, AND 2023-24**

GENERAL FUND		2021-22 ACTUAL	2022-23 ESTIMATED	2023-24 PROJECTED
BEGINNING BALANCE	\$	13,431,716	\$ 17,041,815	\$ 19,107,870
Revenues		22,422,853	23,861,618	24,237,643
Expenditures		(18,832,063)	(21,795,563)	(24,237,643)
Net Transfers		19,309	-	-
ENDING BALANCE	\$	17,041,815	\$ 19,107,870	\$ 19,107,870
DEBT SERVICE FUND		2021-22 ACTUAL	2022-23 ESTIMATED	2023-24 PROJECTED
BEGINNING BALANCE	\$	454,353	\$ 455,569	\$ 458,901
Revenues		870,179	580,076	1,199,914
Expenditures		(1,909,337)	(908,229)	(1,532,629)
Net Transfers		1,040,374	331,485	338,485
ENDING BALANCE	\$	455,569	\$ 458,901	\$ 464,671
TOTAL OPERATING FUNDS		2021-22 ACTUAL	2022-23 ESTIMATED	2023-24 PROJECTED
BEGINNING BALANCE	\$	13,886,069	\$ 17,497,384	\$ 19,566,771
Revenues		23,293,032	24,441,694	25,437,557
Expenditures		(20,741,400)	(22,703,792)	(25,770,272)
Net Transfers		1,059,683	331,485	338,485
ENDING BALANCE	\$	17,497,384	\$ 19,566,771	\$ 19,572,541

**TEN YEAR GRAPHIC COMPARISON OF REVENUES AND EXPENDITURES
ACTUAL AND ESTIMATED (EXCLUDING TRANSFERS)
OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
FY 2014-15 TO 2023-24**



**TEN YEAR COMPARISON OF REVENUES AND EXPENDITURES
OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
FY 2014-15 TO 2023-24**

Revenues by Source	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Ad Valorem Taxes	\$ 10,577,266	\$ 10,775,138	\$ 10,670,866	\$ 11,820,511	\$ 12,722,537
Franchise Taxes	1,623,683	1,631,434	1,524,760	1,399,945	1,546,789
Sales & Other Taxes	2,281,930	2,173,723	2,319,533	2,456,901	2,895,454
Licenses	69,415	98,713	1,577	1,445	26,808
Permits and Filing Fees	410,778	515,236	661,986	444,173	676,545
Fines and Forfeitures	809,654	802,523	826,297	748,566	687,162
Use of Money and Property	86,607	106,167	147,018	173,905	254,723
Revenue from Other Agencies	466,660	637,689	449,344	422,003	556,195
Citizen Services	939,835	824,666	764,223	821,516	697,744
Recreation Services	51,272	55,973	53,996	48,625	50,719
Sale of Goods	14,854	28,718	37,461	29,322	27,001
Other Revenue	87,292	2,155	45,930	77,506	(31,012)
TOTAL REVENUE	\$ 17,419,249	\$ 17,652,135	\$ 17,502,992	\$ 18,444,418	\$ 20,110,665
Expenditures by Function					
General Government	\$ 1,796,930	\$ 1,814,921	\$ 2,003,291	\$ 1,982,517	\$ 2,156,889
Staff Services	941,959	918,377	1,003,403	1,016,521	1,200,743
Public Safety	8,541,857	9,362,889	9,987,972	10,268,960	10,431,137
Public Services	3,065,344	3,181,993	3,386,576	3,402,292	3,835,985
Community Development	738,076	763,599	916,164	739,384	757,961
Debt Service	1,532,001	1,495,107	954,816	1,519,300	1,540,099
TOTAL EXPENDITURES	\$ 16,616,167	\$ 17,536,886	\$ 18,252,222	\$ 18,928,974	\$ 19,922,815
VARIANCE REVENUES VERSUS EXPENDITURES	\$ 803,082	\$ 115,249	\$ (749,230)	\$ (484,556)	\$ 187,850
Other Financing Sources					
Transfers-In	\$ 1,567,560	\$ 1,060,504	\$ 458,203	\$ 1,170,467	\$ 1,255,824
Transfers-Out	(300,000)	(800,000)	(1,360,000)	(2,000,000)	(1,884,804)
Adjustments	868	-	-	(2,266)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,268,428	\$ 260,504	\$ (901,797)	\$ (831,799)	\$ (628,980)
VARIANCE REVENUES VERSUS EXPENDITURES	\$ 2,071,510	\$ 375,753	\$ (1,651,027)	\$ (1,316,355)	\$ (441,130)

**TEN YEAR COMPARISON OF REVENUES AND EXPENDITURES
OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
FY 2014-15 TO 2023-24**

Revenues by Source	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Budget 2023-24	Trend
Ad Valorem Taxes	\$ 13,635,240	\$ 14,098,749	\$ 14,758,918	\$ 16,056,798	\$ 17,429,157	
Franchise Taxes	1,444,339	1,208,965	1,234,011	1,306,049	1,270,000	
Sales & Other Taxes	3,315,099	3,402,472	3,907,011	4,010,100	4,010,000	
Licenses	15,463	17,588	17,260	15,300	12,300	
Permits and Filing Fees	638,656	486,461	993,460	352,000	358,100	
Fines and Forfeitures	669,883	617,919	510,500	442,000	545,000	
Use of Money and Property	150,384	66,436	95,941	499,500	369,500	
Revenue from Other Agencies	540,257	518,927	530,960	500,000	505,000	
Citizen Services	849,834	989,714	1,029,340	811,500	812,000	
Recreation Services	53,262	56,716	81,011	64,000	64,000	
Sale of Goods	14,601	814,497	78,476	343,947	22,000	
Other Revenue	38,504	39,433	56,516	40,500	40,500	
TOTAL REVENUE	\$ 21,365,522	\$ 22,317,877	\$ 23,293,405	\$ 24,441,694	\$ 25,437,557	
Expenditures by Function						
General Government	\$ 2,160,934	\$ 2,455,048	\$ 2,668,485	\$ 2,868,782	\$ 1,493,253	
Staff Services	1,069,757	1,159,286	1,174,034	1,302,686	1,393,128	
Public Safety	9,669,200	9,563,971	9,559,614	9,617,660	13,208,905	
Public Services	4,108,396	4,286,396	4,609,810	7,117,754	7,218,847	
Community Development	810,827	776,038	820,121	888,681	923,510	
Debt Service	1,549,905	1,605,259	1,909,337	908,229	1,532,629	
TOTAL EXPENDITURES	\$ 19,369,018	\$ 19,845,998	\$ 20,741,400	\$ 22,703,792	\$ 25,770,272	
VARIANCE REVENUES VERSUS EXPENDITURES	\$ 1,996,504	\$ 2,471,879	\$ 2,552,005	\$ 1,737,902	\$ (332,715)	\$ -
Other Financing Sources						
Transfers-In	\$ 1,189,888	\$ 1,546,514	\$ 1,359,310	\$ 631,485	\$ 638,485	
Transfers-Out	(1,202,170)	(500,000)	(300,000)	(300,000)	(300,000)	
Adjustments	-	-	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	\$ (12,282)	\$ 1,046,514	\$ 1,059,310	\$ 331,485	\$ 338,485	
VARIANCE REVENUES VERSUS EXPENDITURES	\$ 1,984,222	\$ 3,518,393	\$ 3,611,315	\$ 2,069,387	\$ 5,770	

**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
TEN YEAR COMPARISON OF REVENUES BY SOURCE
FY 2014-15 TO 2023-24**

Revenues by Source	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Ad Valorem Taxes	\$ 10,577,267	\$ 10,775,138	\$ 10,670,866	\$ 11,820,511	\$ 12,722,535
Franchise Taxes	1,623,683	1,631,434	1,524,760	1,399,945	1,546,789
Sales & Other Taxes	2,281,930	2,173,723	2,319,533	2,456,901	2,895,454
Total Taxes	\$ 14,482,881	\$ 14,580,295	\$ 14,515,159	\$ 15,677,357	\$ 17,164,778
Licenses	\$ 69,415	\$ 98,713	1,577	1,445	26,808
Permits & Filing Fees	410,778	515,236	661,986	444,173	676,545
Total Licenses, Permits & Filing Fees	\$ 480,193	\$ 613,949	\$ 663,563	\$ 445,618	\$ 703,353
Fines & Forfeitures	809,654	802,523	826,297	748,566	687,162
Use of Money & Property	86,607	106,167	147,018	173,905	254,723
Revenue From Other Agencies	466,660	637,689	449,344	422,003	556,195
Citizen Services	939,835	824,666	764,223	821,516	697,744
Recreation Services	51,272	55,973	53,996	48,625	50,719
Sale of Goods	14,854	28,718	37,461	29,322	27,001
Total Service Charges	\$ 1,005,961	\$ 909,357	\$ 855,680	\$ 899,463	\$ 775,464
Other Revenues	87,292	2,155	45,930	77,506	(31,012)
TOTAL CURRENT REVENUES	\$ 17,419,248	\$ 17,652,135	\$ 17,502,992	\$ 18,444,418	\$ 20,110,663
Transfers	1,085,106	1,060,504	458,203	1,170,467	1,255,824
TOTAL REVENUES, TRANSFERS & OTHER SOURCES	\$ 18,504,354	\$ 18,712,639	\$ 17,961,195	\$ 19,614,885	\$ 21,366,487

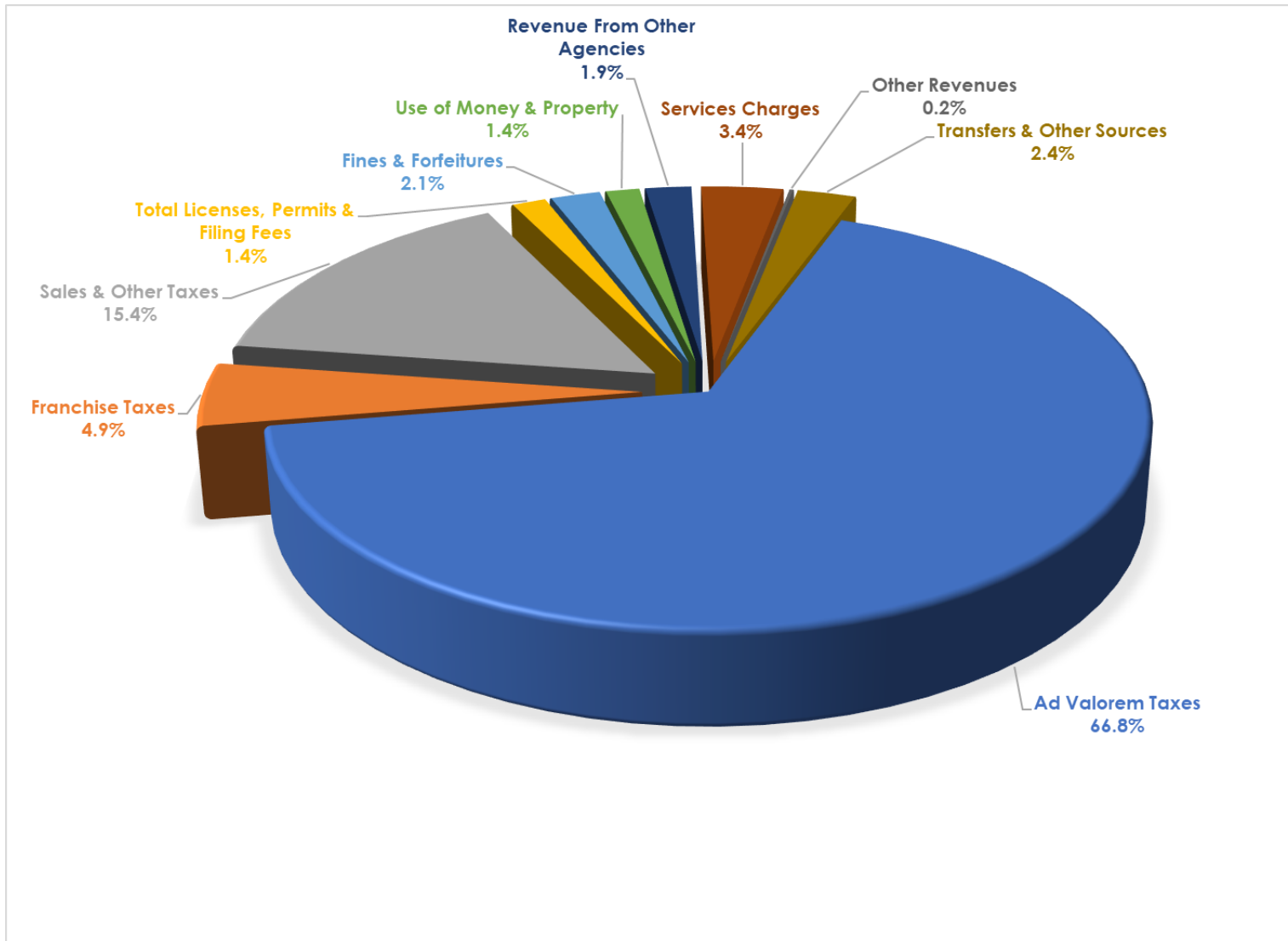
**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
TEN YEAR COMPARISON OF REVENUES BY SOURCE
FY 2013-14 TO 2022-23**

Revenues by Source	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
Ad Valorem Taxes	\$ 13,635,240	\$ 14,098,749	\$ 14,758,918	\$ 16,056,798	\$ 17,429,157
Franchise Taxes	1,444,339	1,208,965	1,234,011	1,306,049	1,270,000
Sales & Other Taxes	3,315,099	3,402,472	3,907,011	4,010,100	4,010,000
Total Taxes	\$ 18,394,678	\$ 18,710,185	\$ 19,899,940	\$ 21,372,947	\$ 22,709,157
Licenses	\$ 15,463	\$ 17,588	\$ 17,260	\$ 15,300	12,300
Permits & Filing Fees	638,656	486,461	993,460	352,000	358,100
Total Licenses, Permits & Filing Fees	\$ 654,119	\$ 504,049	\$ 1,010,720	\$ 367,300	\$ 370,400
Fines & Forfeitures	669,883	617,919	510,500	442,000	545,000
Use of Money & Property	150,384	66,436	95,941	499,500	369,500
Revenue From Other Agencies	540,257	518,927	530,960	500,000	505,000
Citizen Services	849,834	989,714	1,029,340	811,500	812,000
Recreation Services	53,262	56,716	81,011	64,000	64,000
Sale of Goods	14,601	814,497	78,476	343,947	22,000
Total Service Charges	\$ 917,697	\$ 1,860,928	\$ 1,188,827	\$ 1,219,447	\$ 898,000
Other Revenues	38,504	39,433	56,516	40,500	40,500
TOTAL CURRENT REVENUES	\$ 21,365,522	\$ 22,317,877	\$ 23,293,405	\$ 24,441,694	\$ 25,437,557
Transfers	1,189,888	1,546,514	1,359,310	631,485	638,485
TOTAL REVENUES, TRANSFERS & OTHER SOURCES	\$ 22,555,410	\$ 23,864,391	\$ 24,652,715	\$ 25,073,179	\$ 26,076,042

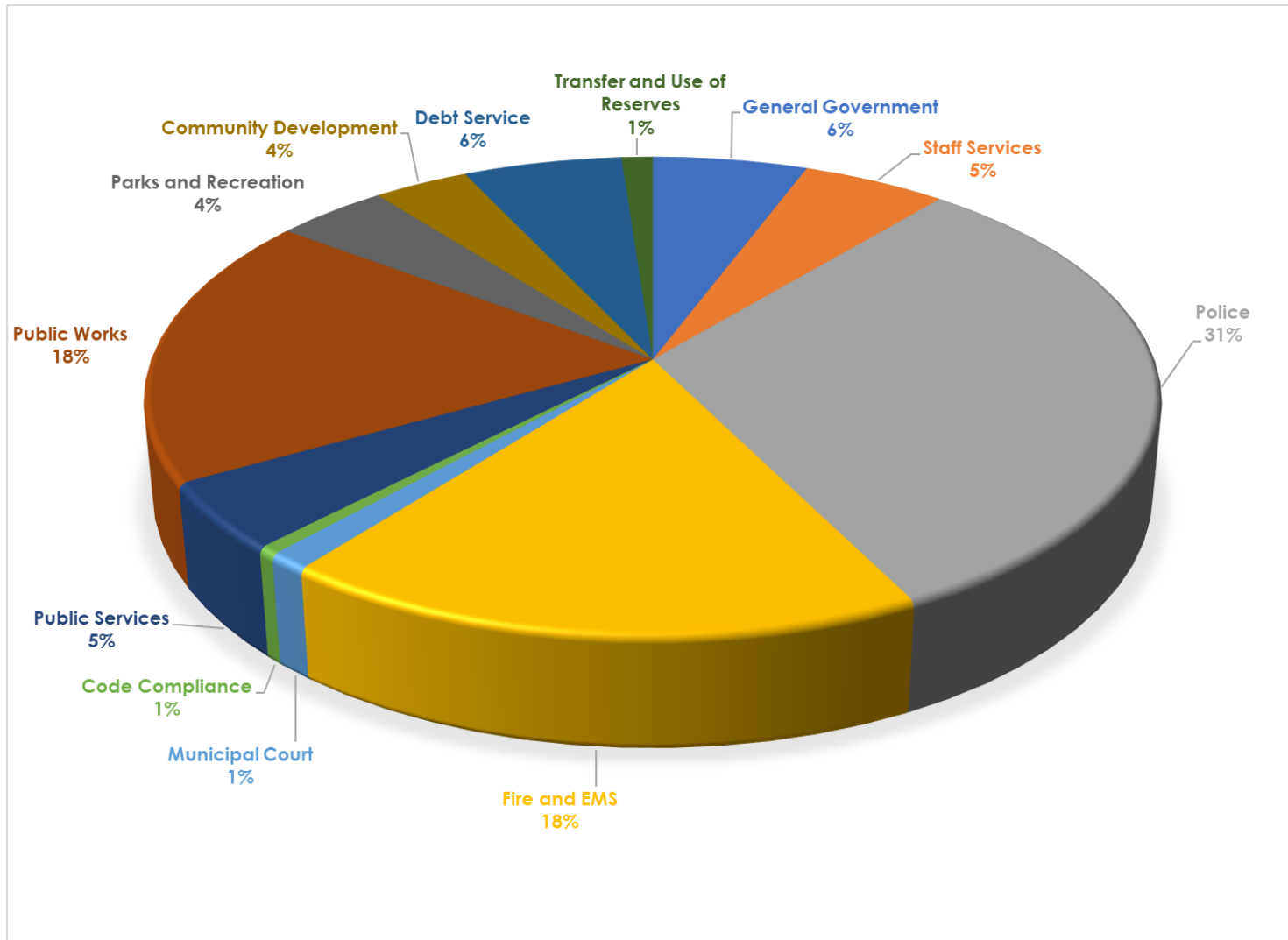
**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
FIVE YEAR COMPARISON OF EXPENDITURES BY FUND AND FUNCTION
FY 2019-20 TO 2023-24**

Expenditures by Division	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Budget 2023-24	Trend
General Government	\$ 2,160,934	\$ 2,455,048	\$ 2,668,485	\$ 2,868,782	\$ 1,493,253	
Staff Services	1,069,757	1,159,286	1,174,034	1,302,686	1,393,128	
Public Safety	9,669,200	9,563,971	9,559,614	9,617,660	13,208,905	
Public Services	4,108,396	4,286,396	4,609,810	7,117,754	7,218,847	
Community Development	810,827	776,038	820,121	888,681	923,510	
Debt Service	1,549,905	1,605,259	1,909,337	908,229	1,532,629	
TOTAL EXPENDITURES	\$ 19,369,018	\$ 19,845,998	\$ 20,741,400	\$ 22,703,792	\$ 25,770,272	
Unappropriated Reserves	-	-	-	-	-	
Transfers	1,202,170	500,000	300,000	300,000	300,000	
TOTAL EXPENDITURES & TRANSFERS	\$ 20,571,188	\$ 20,345,998	\$ 21,041,400	\$ 23,003,792	\$ 26,070,272	

**CURRENT YEAR GRAPHIC COMPARISON OF REVENUES
OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
FY 2023-24**



**CURRENT YEAR GRAPHIC COMPARISON OF EXPENDITURES
OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
FY 2022-23**



CURRENT FINANCIAL POSITION

The City Staff estimates that the City of Benbrook begins the 2023-24 fiscal year with an estimated combined fund balance of \$19,566,770 in the operating funds (General Fund and Debt Service Fund) and is projected to end the year with a balance of \$19,572,540.

The General Fund is estimated to begin the 2023-24 fiscal year with a fund balance of \$19,107,869 and to end the year with a fund balance of \$19,107,869. The transfer of \$300,000 from General Fund reserves is included in the year-ending balance. This consists of \$250,000 from the General Fund to the Capital Asset Replacement Fund and \$50,000 to the IT/Facilities Fund.

The Debt Service Fund is estimated to begin the 2023-24 fiscal year with a fund balance of \$458,901 and to end the year with a fund balance of \$464,671; an estimated \$5,770 will be added to the Debt Service Fund reserves in 2023-24. The transfer of \$338,485 is scheduled from the Stormwater Utility Fund for drainage-related debt costs.

GOVERNMENTAL FUNCTIONS

The 2023-24 Budget finances City services by and through the five governmental functions:

GENERAL GOVERNMENT	STAFF SERVICES	PUBLIC SAFETY	PUBLIC SERVICES	COMMUNITY DEVELOPMENT
City Council	Finance	Police	Public Services	Management Services
City Manager	Information Technology	Fire	Public Works	Planning and Zoning
City Secretary	Personnel Services	Municipal Court	Parks and Recreation	City Inspections
Non-Departmental			Code Compliance	
			Support Services	
			City Engineering	

Several of the Departments in each governmental function are sub-divided into two or more department/divisions. The Table of Contents lists the departments and the associated divisions. The City of Benbrook organizational chart at the beginning of the document on page 11 and the functional-level organizational charts at the beginning of each function provide more information on the tasks performed in the various department and division areas.

OPERATING FUNDS BUDGET PROPOSAL

The 2023-24 Budget adequately provides for meeting the operational demands of the City. Operating Fund expenditures, transfers, and use of reserves for 2023-24 in the amount of \$26,070,272 are \$20,200 more than expenditures and transfers budgeted for 2022-23 in the amount of \$26,050,072. The 2022-23 budget includes \$300,000 in transfers from General Fund reserves; the 2023-24 Budget includes the transfer of \$300,000 in reserves.

SALARY ADJUSTMENT AND FRINGE BENEFIT INCREASES

COST-OF-LIVING INCREASE

The 2023-24 Budget includes funds for a 3.0 percent cost-of-living adjustment for full-time employees due to the rise in inflation.

MERIT INCREASES FOR ELIGIBLE EMPLOYEES

Employees who are at steps one through six are eligible for a five percent or one-step merit increase on the employee's anniversary date. Merit increases are based on job performance and are implemented following an evaluation by the employee's supervisor; funds for merit increases are included in the 2023-24 Budget.

FRINGE BENEFIT ENHANCEMENTS

The 2023-24 Budget includes funds to finance an up-to twenty percent increase in employee health, dental, and life insurance premiums, subsidies, and reimbursements. Through negotiations with the City's current providers for group health, dental, and life insurance for renewals effective November 1, 2023, the City expects to continue funding the entire employee premium; to adjust the subsidy for dependent health insurance to cover the increase in these costs; and to enhance the reimbursement program for out-patient procedure, surgery, and hospitalization co-payments.

All full-time employees contribute seven percent of salary to the Texas Municipal Retirement System (TMRS). The City matches these contributions on a two-to-one basis. TMRS informed the City that the City's rate is scheduled to increase from the current rate of 16.33 percent to 17.36 percent on January 1, 2024.

PERSONNEL CHANGES

POSITIONS

The part time Animal Control Officer will be upgraded to a full time Animal Control Officer in the 2023-24 Budget.

CAPITAL OUTLAY AND EQUIPMENT PURCHASES

The 2023-24 Budget includes funds to replace four Patrol vehicles for the Police Department.

The Budget includes the transfer of \$250,000 from unrestricted General Fund reserves to the Capital Asset Replacement Fund for future capital outlay purchases. Also, a transfer of \$50,000 to the IT/Facilities Fund for

possible use with the construction of the new municipal complex. The re-building of these funds allows the City flexibility in future years to purchase costly capital items.

SPECIAL PROJECTS AND EXPANSION OF SERVICES

The 2023-24 Budget includes expansion of the City's street overlay program by \$850,000 for a total of \$2,850,000 for street and infrastructure improvements.

OPERATING FUNDS REVENUES

ADOPTED BUDGET

General Fund and Debt Service Fund revenues and transfers for 2023-24 are projected to be \$26,076,042 and are \$1,252,156 or 5.04 percent over the 2022-23 budget of \$24,823,886. General Fund revenues and transfers for 2023-24 total \$24,537,643 for a net increase of \$636,728 or 2.66 percent over the 2022-23 budget of \$23,900,915. Debt Service Fund revenues and transfers total \$1,538,399 in 2023-24 for an increase of \$615,428 or 66.68 percent more than the 2022-23 budget of \$922,971.

General Fund and Debt Service Fund revenues, excluding transfers, for 2023-24 are projected to be \$25,437,557 and are \$1,270,156 or 5.26 percent over the 2022-23 budget of \$24,167,401. General Fund revenues for 2023-24 total \$24,237,643 for a net increase of \$661,728 or 2.81 percent over the 2022-23 budget of \$23,575,915. Debt Service Fund revenues total \$1,199,914 in 2023-24 for an increase of \$608,428 or 102.86 percent more than the 2022-23 budget of \$591,486. The increase is due to new debt issued for the construction of a Municipal Complex.

PROPERTY TAX RATE AND REVENUES

The 2023-24 Budget includes lowering the property tax rate to \$0.5650 per \$100 valuation from \$0.5950 in 2022-23. The General Fund rate decreases to \$0.5260 from \$0.5740 and the Debt Service portion of the property tax rate increases to \$0.0390 from \$0.0210.

The City of Benbrook is projected to experience property tax revenue growth in 2023-24 due to a net increase in assessed valuations for Benbrook. On July 25, 2023, the Tarrant Appraisal District (TAD) provided the City with final assessed valuation totals for use in computing property tax projections and in preparing "Truth in Taxation" notices. Assessed valuations increased by approximately 13.9 percent in a comparison of total values.

For the Operating Funds (General Fund and Debt Service Fund), revenue from ad valorem taxes in the amount of \$17,429,157 for 2023-24 is projected to increase by \$1,372,359 from the 2022-23 re-estimate of \$16,056,798. Current property tax revenue is projected to increase by \$1,395,859 from \$15,938,998 to \$17,334,857. Revenue from delinquent property taxes is projected to decrease by \$23,500 to \$93,750 compared to the prior year.

FRANCHISE TAX REVENUE

Franchise taxes are projected to decrease from the 2022-23 re-estimate of \$1,306,049. Revenue from the electrical franchise is projected to be \$850,000 in 2023-24. Revenue from the natural gas franchise is projected to be \$125,000. Revenue from the telephone franchise is projected to be \$40,000. Revenue from the sanitation franchise is projected to be \$100,000. Revenue from the cable television franchise is projected to be \$155,000.

SALES AND OTHER TAXES REVENUE

Projected sales tax collections for 2023-24 in the amount of \$4,000,000 is the same as the 2022-23 re-estimate of \$4,000,000 due to the possibility of a recession and COVID-19 pandemic. Revenue from mixed beverage taxes is projected to be \$10,000 in 2023-24.

REVENUE FROM LICENSES AND PERMITS

Revenue from licenses is projected to decrease to \$12,300 in 2023-24. Revenue from permits and filing fees in the amount of \$300,000 is projected to be the same as the 2022-23 re-estimate. Revenue from the lodging license fee is expected to be \$400. Planning and Zoning fees are expected to be \$7,500 for 2023-24. The total projected for 2023-24 for licenses, permits, and filing fees is \$370,400.

FINES AND FORFEITURES

Revenue from municipal court fines and forfeitures is projected to increase by \$103,000 from the 2022-23 re-estimate level of \$442,000 to \$545,000.

REVENUE FROM MONEY AND PROPERTY

Revenue from money and property is projected to decrease by \$130,000 from the 2022-23 re-estimate level of \$499,500 to \$369,500. Revenue in this category includes interest on investments, building rentals, natural gas well permits, and miscellaneous sources.

REVENUE FROM OTHER AGENCIES

Revenue from Other Agencies includes revenue from the fire service contract with Tarrant County, the contract with the FWISD for police officers, and from miscellaneous grants. The 2022-23 re-estimate is \$500,000; the 2022-24 projection is \$505,000.

CHARGES FOR CURRENT SERVICES REVENUE

Revenue from Charges for Current Services for 2023-24 is projected to decrease by \$321,447 over the 2022-23 re-estimate. The 2022-23 re-estimate is \$1,219,447 and the projection for 2023-24 is \$898,000. The decrease is due to land being sold in 2022-23 and not projected in 2023-24. Revenue from ambulance services is projected to remain the same at \$700,000. Street cut charges are also expected to remain at \$100,000. Other revenue including animal control fees, street, park lease and usage, and sale of goods is projected at or near the 2022-23 re-estimate level.

OTHER REVENUE

Other revenue is estimated to be \$40,000, the same as 2022-23. The projection is based on historical collections.

TRANSFERS

The 2022-23 re-estimate includes the transfer of \$300,000 from the Sanitation Fund to the General Fund for sanitation revenue.

Debt Service Fund transfers are \$331,485 for 2021-22 and projected at \$338,485 for 2023-24. This transfer is from the Stormwater Utility Fund for principal and interest for drainage bonds issued prior to the establishment of the Stormwater Utility Fund.

OPERATING FUNDS EXPENDITURES

ADOPTED BUDGET

Total Operating Fund expenditures, transfers, and use of reserves for 2023-24 are \$26,070,272 for a net increase of \$20,000 over the 2022-23 budget. General Fund expenditures, special projects, and transfers of \$24,537,643 are \$604,200 less than the 2022-23 budget. Debt Service expenditures of \$1,532,629 are \$624,400 more than the 2022-23 budget. The 2023-24 Operating Funds Budget includes \$250,000 in transfers from the General Fund to the Capital Asset Replacement Fund and \$50,000 to the IT/Facilities Fund.

Total Operating Fund expenditures (excluding transfers and use of reserves) for 2023-24 are \$25,770,272 for an increase of \$20,200 over the 2022-23 budget. General Fund expenditures for 2023-24 (excluding transfers and use of reserves) of \$24,237,643 are \$604,200 less than the 2022-23 budget. Debt Service expenditures of \$1,532,629 are \$624,400 more than the 2022-23 budget.

DEPARTMENT REQUESTS

City Department Heads prepared and submitted budget requests to the City Manager in May 2023. Department requests totaled \$22,753,020. The base budget for the General Fund and Debt Service Fund totaled \$24,217,115. There is one Decision Packages (requests for new programs and program modifications) in the 2023-24 Budget, which is upgrading the Part-time Animal Control Officer to Full-time. The City Manager and Department Heads reviewed each line item and whittled these requests into the Proposed Budget.

PROPOSED BUDGET

The 2023-24 City Manager's Proposed Budget totaled \$26,070,272 for operating expenditures. The Proposed Budget included a variety of expenditure reductions. Department requests for office supplies, printing services, operating supplies, maintenance and repair, and capital outlay were thoroughly reviewed and reduced where possible. A 3.0 percent cost of living adjustment was added to all full-time employees. In addition the street overlay program was increased by \$850,000 to \$2,850,000.

In July 2023, the City Staff met with the City Council to outline issues the Council would face during the 2023-24 Budget adoption process. The Proposed Budget was presented to the City Council at a Budget Work Session. During this work session and other sessions held in the month of August, the City Council and City Staff met and reviewed the budget requests. The City Council approved and adopted the City Manager's budget as presented with no changes. Council also established the property tax rate at the rate of \$0.5650; with an overall rate decrease of \$0.0300 from the 2022-23 rate of \$.5950.

The Division Summary pages in the 2023-24 Budget provide reconciliations between the department requests and the adopted budget. Listings for all decision packages are also provided.

BUDGET SYNOPSIS

OPERATING FUNDS BUDGET

The 2023-24 Budget (General Fund and Debt Service Fund) is based on total revenues in the amount of \$25,437,557 and expenditures in the amount of \$25,770,272. The 2023-24 Budget also includes the transfer of \$338,485 to the Debt Service Fund from the Stormwater Utility Fund, the transfer of \$250,000 from the General Fund to the Capital Asset Replacement Fund, and \$50,000 from the General Fund to the IT/Facilities Fund. Also, there is a projected transfer of \$300,000 of Sanitation revenue to the General Fund.

Total revenues and transfers to the Operating Funds in the amount of \$26,076,072 represent a net increase of \$1,002,864 or 4.04 percent over the 2022-23 re-estimate total of \$25,073,179.

Total expenditures, transfers, and the use of General Fund reserves in the amount of \$24,537,643 for 2023-24 represent a net increase of \$2,442,080 or 11.05 percent over the 2022-23 re-estimate total of \$22,095,563.

EXPENDITURES BY CLASSIFICATION

PERSONAL SERVICES

Personnel expenditures are projected to increase by \$680,223 from the 2022-23 budget to \$17,709,956 in 2023-24. This increase is attributed to salary adjustments, and adjustments for insurance and fringe benefits.

The Budget includes funds for merit increases for those employees that are at steps one through six on the City's seven step salary matrix; employees are eligible for an up-to five-percent increase on their anniversary date. A 3.0% Cost of Living increase is also included.

Funds are also included in the Budget for an up-to twenty percent increase in employee health, dental, and life insurance premiums. Funds are included for the increase of the City's contribution rate for employee retirement, effective January 1, 2024, the current rate of 16.33 percent increases to 17.36 percent; the employee contribution rate remains at 7.00 percent.

SUPPLIES AND MATERIALS

The cost of supplies and materials is projected to increase by \$40,889 from the 2022-23 re-estimate of \$829,863 to \$870,752 in 2023-24. The 2023-24 Budget includes funds for general office and operating supplies, postage, and other items for City departments. The increase is mainly due to the rise in fuel costs and inflation.

Funds for the replacement of computers, monitors, peripherals, software, and other technology-related equipment are included in the Information Technology Activity of the General Fund.

CONTRACTUAL SERVICES

The projected cost of contractual services in 2023-24 in the amount of \$1,522,905 decreases by \$1,387,318 from the 2022-23 re-estimate of \$2,910,223. This decrease is due to the TIF expiring and the City no longer pays property taxes to the TIF. This category includes funds for utilities, professional services, dues and memberships, training, and printing services.

Funds are included in the 2023-24 Budget for the general election and for a run-off election. Funds are included for Benbrook residents to participate in Tarrant County's Home Project.

MAINTENANCE AND REPAIR

Maintenance and repair costs decreased by \$23,001 from the 2022-23 re-estimate of \$3,957,191 to the 2023-24 Budget allocation of \$3,934,190. Funds for vehicle, equipment, radio, and software maintenance costs are budgeted near the 2022-23 re-estimate level for 2023-24. Additional funds in the amount of \$850,000 are included in the Public Works Department for the maintenance and repair of streets and roadways.

CAPITAL OUTLAY

The purchase of capital outlay equipment in 2023-24 in the amount of \$199,840 is \$27,974 more than the \$171,866 re-estimate for 2022-23. Funds for both fiscal years are for replacement of four Police Department vehicles. There were no other capital purchases due to the COVID-19 pandemic, 3.5% property tax cap, inflation, and fears of a recession. A capital outlay is defined as an item or piece of equipment that costs a minimum of \$5,000, has a useful life of more than one year, and/or is recorded as a fixed asset on the City's official inventory.

DEBT SERVICE

Debt service requirements increased by \$624,400 from \$908,229 in 2022-23 to \$1,532,629 in 2023-24. Principal payments increase by \$635,000 in 2023-24 to \$950,000 from \$305,000 in 2022-23; interest expenses decreased by \$20,600 from \$599,429 in 2022-23 to \$578,829 in 2023-24. Agent fees remain at \$3,800.

TRANSFERS AND USE OF UNAPPROPRIATED RESERVES

The 2023-24 Budget and the 2022-23 re-estimate include the transfer of reserves from the General Fund to the Capital Asset Replacement Fund; these funds are designated for the purchase of major pieces of equipment in future years. The 2022-23 transfer was \$250,000; the 2023-24 transfer is \$250,000, plus a \$50,000 transfer from the General Fund to the IT/Facilities Fund for the possible use with the construction of the new municipal complex.

OPERATING FUNDS REVENUES

Operating revenues in the City's 2023-24 Budget in the amount of \$26,076,042 are based upon a projected net increase of \$1,002,863 over the 2022-23 re-estimate of \$25,073,179. Total projected 2023-24 revenues, along with 2022-23 re-estimate and 2021-22 actual revenue amounts are summarized in the following table. Explanations of the assumptions and methodology used to project these operating revenues are provided following the table.

OPERATING FUNDS REVENUE SUMMARY

REVENUES BY SOURCE	ACTUAL FY 2021-22	RE-ESTIMATE FY 2022-23	BUDGET FY 2023-24	CHANGE FROM RE-ESTIMATE	PERCENTAGE CHANGE FROM RE-ESTIMATE
Ad Valorem Taxes	\$ 14,758,918	\$ 16,056,798	\$ 17,429,157	\$ 1,372,359	8.55%
Franchise Taxes	1,234,011	1,306,049	1,270,000	(36,049)	-2.76%
Sales & Other Taxes	3,907,011	4,010,100	4,010,000	(100)	0.00%
Licenses	17,260	15,300	12,300	(3,000)	-19.61%
Permits and Filing Fees	993,460	352,000	358,100	6,100	1.73%
Fines and Forfeitures	510,500	442,000	545,000	103,000	23.30%
Use of Money and Property	95,941	499,500	369,500	(130,000)	-26.03%
Revenue from Other Agencies	530,960	500,000	505,000	5,000	1.00%
Citizen Services	1,029,340	811,500	812,000	500	0.06%
Recreation Services	81,011	64,000	64,000	-	0.00%
Sale of Goods	78,476	343,947	22,000	(321,947)	-93.60%
Other Revenue	56,516	40,500	40,500	-	0.00%
Transfers	1,359,310	631,485	638,485	7,000	1.11%
TOTAL REVENUES	\$ 24,652,715	\$ 25,073,179	\$ 26,076,042	\$ 1,002,863	4.00%

FY 2023-24 PROPERTY TAX CALCULATION

GROSS VALUATION		\$ 3,649,145,182
<u>Less:</u>		
Exemptions and Adjustments		
Veterans	46,713,771	
Over-65	82,598,864	
Homestead	32,247,913	
Misc Personal Property	11,806,190	
Disabled Person	252,500	
Other	6	
Absolute Exemptions (churches, schools, and government)	111,603,094	
Cases Before ARB	185,536,574	
Incomplete, Pro-Rated, and Nominal Accounts	15,296,832	
<u>Add:</u>		
TAD Projected Value of Property Under Protest	126,063,021	
Minimum Value of Incomplete Accounts	10,301,933	
NET TAXABLE VALUE		\$ 3,299,454,392
Rate Per \$100 Valuation		\$ 0.56500
2023-24 Tax Levy		\$ 18,641,917
Estimated Levy Lost due to Frozen Taxes		803,064
Estimated Collection Rate		97%
TOTAL FY 2023-24 ESTIMATED PROPERTY TAX COLLECTIONS		\$ 17,303,688

Tax Distribution			
<u>Fund</u>	<u>Tax Rate</u>	<u>Percentage</u>	<u>Estimated Levy</u>
General Fund	0.52600	93.10%	\$ 16,109,274
Debt Service Fund	<u>0.03900</u>	72 6.90%	<u>1,194,414</u>
Totals	0.56500	100.00%	\$ 17,303,688

PROPERTY TAX REVENUE

The 2023-24 Budget ad valorem tax revenue projection of \$17,429,157 reflects a net increase of \$1,372,359 over the 2022-23 re-estimate of \$16,056,798. The tax revenue projections include delinquent taxes and penalty and interest. This revenue projection is based on decreasing the property tax rate from \$0.5950 to \$0.5650 per \$100 valuation. The decrease in the property tax rate for 2023-24 is a result of an increase in total assessed valuations from 2022-23 to 2023-24 primarily from new development and from increased property values.

ASSESSED VALUATIONS

The certified tax roll received from the Tarrant Appraisal District (TAD) in July 2023 shows the total appraised value of property in Benbrook at \$3,649,145,182; TAD provided revised assessed valuation and property tax data in September 2023; however, the July 2023 totals are used for all 2023-24 budget calculations. Total exemptions (over-65, homestead, disability, veterans, pro-rated absolute, and nominal value - below \$500) and total adjustments (absolute exemptions, cases before the Appraisal Review Board, and incomplete accounts) are \$486,055,744. TAD's minimum projected value of property under protest and/or in incomplete accounts is \$136,364,954. The total net taxable value used to project revenues for 2023-24 is \$3,299,454,392. Based on the tax rate of \$0.5650, current property tax collections are projected to be \$17,303,688 at a 97% collection rate for both the General Fund and the Debt Service Fund property tax revenue.

DISTRIBUTION OF PROPERTY TAX REVENUE BETWEEN GENERAL FUND AND DEBT SERVICE FUND

Property tax revenue is allocated between the General Fund and the Debt Service Fund. This allocation is determined each fiscal year by calculating the property tax rate needed to finance each of these two funds. The 2022-23 property tax rate for the General Fund was \$0.5740 per \$100 valuation; the 2023-24 property tax rate for the General Fund decreases to \$0.5260 per \$100 valuation. The property tax rate for the Debt Service Fund in 2022-23 was \$0.0210 per \$100 valuation; the 2023-24 tax rate for the Debt Service Fund increases to \$0.0390 per \$100 valuation. For 2022-23, the General Fund received 96.47 percent of property tax revenue; in 2023-24 the General Fund receives 93.10 percent. For 2022-23 the Debt Service Fund received 3.53 percent of the City's property tax revenue; in 2023-24 the Debt Service Fund receives 6.90 percent.

COLLECTION RATE

The City of Benbrook uses a collection rate of 97.0 percent in calculating the anticipated tax collections. Delinquent tax collections are based upon the total delinquent taxes outstanding as of September 30 and the City's historical success of collections. Penalty and interest estimates are based on the actual amount received during the past several years.

INCREASES IN PROPERTY TAX REVENUE

Current property tax revenue for 2023-24 is \$17,303,657 for an increase of \$1,396,159 over the 2022-23 re-estimate of \$15,907,498. Delinquent property tax collections for 2023-24 are \$62,500 for a decrease of \$17,500

over the 2022-23 re-estimate of \$80,000. Penalty and interest revenue for 2023-24 is \$63,000 for an increase of \$16,857 from the 2022-23 re-estimate of \$46,143.

OTHER REVENUES

FRANCHISE TAXES REVENUE

The City of Benbrook, under the authority granted by the State of Texas, charges local utility companies: Oncor, Atmos Energy Company, AT&T, and Spectrum (formerly Charter Communications) a franchise tax for the City's right-of-way. The City also contracts out the sanitation collection and disposal service and receives a franchise fee from the private contractor. Franchise holders pay the City a percentage (between three to five percent) based on each utility's gross receipts. The 2023-24 projection is \$1,270,000.

Revenue from the electrical franchise is projected to be \$850,000 in 2023-24. Revenue from the natural gas franchise is projected to be \$125,000. Revenue from the telephone franchise is projected to be \$40,000. Revenue from the sanitation franchise is projected to be \$100,000. Revenue from the cable television franchise is projected to be \$155,000.

SALES AND OTHER TAXES REVENUE

Revenue from the City's one-percent share of the Texas sales tax and other taxes is projected to remain flat in 2023-24 due to COVID-19 and possible shutdown of businesses, and the possibility of a recession. The 2023-24 projection is \$4,000,000 and the 2022-22 re-estimate is \$4,000,000.

Revenue from the mixed beverage tax is projected at \$10,000 in 2023-24, which is the same as 2022-23.

LICENSES, PERMITS, AND FILING FEES REVENUE

This revenue category is divided into four sub-categories: (1) Licenses (2) Permits and Filing Fees (3) Lodging License Fees, and (4) Planning and Zoning fees. The 2023-24 Budget includes projected revenue from licenses, permits, and filing fees at \$370,400; this projection reflects a net decrease of \$3,100 from the 2022-23 re-estimate.

LICENSES

The City of Benbrook charges electricians, plumbers, irrigators, and other building trade workers an annual licensing fee. The licensing fee is used to monitor the people working in these areas and to ensure that these workers have the required builders' bonds. Revenue from licenses is projected at \$12,300 in 2023-24, \$3,000 less than the 2022-23 re-estimate.

PERMITS AND FILING FEES

Builders, engineers, and developers pay the City a fee for the review and inspection of their projects. The fee is based on the City's actual cost of providing these services. Revenue from building permits is projected to stay the same as the 2022-23 re-estimate of \$300,000 for 2023-24. Revenue from alarm permits, fire code permits, zoning filing, subdivision, and development inspection fees is projected to remain relatively the same at the 2022-23 re-estimate amount in 2023-24.

FINES AND FORFEITURES REVENUE

Revenue that the City receives from fines and forfeitures (traffic and safety violations) is estimated to be \$545,000 in 2023-24; this amount is \$103,000 over the 2022-23 re-estimate of \$442,000. Revenue sources within this category include: municipal court fines, warrant fees, defensive driving school fees, ticket dismissal fees, arrest fees, special expense fees, and miscellaneous fines and forfeitures. Most sources of revenue from fines and forfeitures are projected to increase above the 2022-23 level in 2023-24.

USE OF MONEY AND PROPERTY REVENUE

Included within this category are interest earnings, building rentals, gas well permits, and miscellaneous uses of money and property. Revenue for 2023-24 is projected to be \$369,500; this total is \$130,000 less than the amount estimated for 2022-23 due to a recession in 2023-24. Projected revenue for 2023-24 includes \$300,000 for interest on investments, \$34,500 for gas well permits, and \$35,000 for miscellaneous revenue.

REVENUE FROM OTHER AGENCIES

Revenue from Other Agencies includes the revenue from fire service contracts, reimbursement for Police Officer salary expense from the Fort Worth Independent School District (FWISD), grants from Tarrant County, and other grants. Revenue for 2022-23 is re-estimated at \$500,000 and is projected to increase by \$5,000 for 2023-24 to \$505,000.

Both the 2023-24 projection and the 2023-23 re-estimate reflect reimbursement of salary expenses for two Police Officers assigned to Western Hills High School and for one Police Officer assigned to Benbrook Middle School that opened in 2011. Revenue from Tarrant County for the fire services contract is projected at \$325,000 in 2023-24.

SERVICE CHARGES REVENUE

Included within this category are animal pound fees, lot cleaning/mowing fees, ambulance fees, street cut charges, park lease and usage fees, sale of cemetery lots, and disposal of surplus equipment and vehicles, and sale of property. A net decrease of \$321,447 is reflected for Charges for Current Services revenue based on the 2022-23 re-estimate of \$1,219,447 and the 2023-24 projection of \$898,000. This decrease is because of land sold in 2022-23 and not budgeted in 2023-24.

CITIZEN SERVICES

Revenue in the category of Citizen Services includes animal control fees, lot cleaning and mowing fees, ambulance fees, and miscellaneous service charges. Revenue for 2023-24 is projected to increase by \$500 to \$812,000 from the 2022-23 re-estimate.

Ambulance collections are projected at \$700,000 for 2023-24; this amount is the same as the 2022-23 re-estimate. Animal shelter fees are expected to increase by \$2,000 to \$12,000 from the prior year.

RECREATION SERVICES

Revenue from Recreation Services is projected to generate \$64,000 in revenue in 2023-24, which is the same as the 2022-23 re-estimate. Revenue is generated from these sources: park lease fees, park use fees and miscellaneous fees.

SALE OF GOODS

Revenue from the Sale of Goods is expected to be \$22,500 in 2023-24; the 2022-23 re-estimate is \$22,500. Revenue in this category is received from the sale of these items: tax certificates, maps, copies, publications, trash bags, cemetery lots, surplus vehicles, and miscellaneous items.

OTHER REVENUES

Other Revenue (insurance refunds, restitution fees, and miscellaneous revenue) fluctuates considerably from year to year. The 2023-24 projection of \$40,000 is based on an average of collections for the past five years; this projection is the same as the 2022-23 re-estimate.

TRANSFERS

There are \$300,000 in budgeted transfers to the General Fund in the 2023-24 Budget. This consists of Sanitation revenue from the Sanitation Fund. The Debt Service fund includes the transfer of \$338,985 from the Stormwater Utility Fund to the Debt Service Fund for payment of drainage bond principal and interest. The combined transfer of \$631,485 is reflected in the 2022-23 re-estimate. The transfer of \$638,485 is scheduled for 2023-24 for an increase of \$7,000.

OPERATING FUNDS EXPENDITURES

Total Operating Fund expenditures, transfers, and use of reserves for 2023-24 are \$26,070,272 for a net increase of \$3,066,480 or 13.33 percent over the 2022-23 re-estimate of \$23,003,792. General Fund expenditures, special projects, and transfers of \$24,537,643 are \$2,442,080 or 11.05 percent more than the 2022-23 re-estimate of \$22,095,563. Debt Service expenditures of \$1,532,629 are \$624,400 or 68.75 percent more than the 2022-23 re-estimate of \$908,229. The 2023-24 Operating Funds Budget includes a \$250,000 transfer from the General Fund to the Capital Asset Replacement Fund for future vehicle purchases, and \$50,000 to the IT/Facilities Fund for possible use with the new municipal complex. The 2022-23 Operating Funds re-estimate includes the transfer of \$250,000 from the General Fund to the Capital Asset Replacement Fund toward the purchase of a dump truck, and \$50,000 to the IT/Facilities Fund.

Total Operating Fund expenditures (excluding transfers and use of reserves) for 2023-24 are \$25,770,272 for an increase of \$3,066,480 or 13.51 percent over the 2022-23 re-estimate of \$22,703,792. General Fund expenditures for 2023-24 (excluding transfers and use of reserves) of \$24,237,643 are \$2,442,080 or 11.20 percent more than the 2022-22 re-estimate of \$21,795,563. Debt Service expenditures of \$1,532,629 are \$624,400 or 68.75 percent more than the 2022-23 re-estimate of \$908,229.

EXPENDITURES BY CLASSIFICATION

PERSONAL SERVICES

Personnel expenditures are projected to increase by \$3,783,536 from \$13,926,420 in 2022-23 to \$17,709,956 in 2022-24. This increase is attributed to salary adjustments, and adjustments for insurance and fringe benefits. Also, in 2022-23 EMS salaries were reimbursed using American Rescue Plan Act grant funds, which lowered personnel expenditures.

The Budget includes funds for merit increases for those employees that are at steps one through six on the City's seven step salary matrix; employees are eligible for an up-to five-percent increase on their anniversary date.

Funds are also included in the Budget for an up-to twenty percent increase in employee health, dental, and life insurance premiums. Funds are included for the increase of the City's contribution rate for employee retirement, effective January 1, 2024, the current rate of 16.33 percent increases to 17.36 percent; the employee contribution rate remains at 7.00 percent.

SUPPLIES AND MATERIALS

The cost of supplies and materials is projected to increase by \$40,000 from the 2022-23 re-estimate of \$829,863 to \$870,752 in 2023-24. The 2023-24 Budget includes funds for general office and operating supplies, postage, and other items for City departments at or near the 2022-23 re-estimate level. Additional funds are included for software, light bars for patrol cars, and supplies to improve and update City parks.

Funds for the replacement of computers, monitors, peripherals, software, and other technology-related equipment are included in the Information Technology Activity of the General Fund.

CONTRACTUAL SERVICES

The projected cost of contractual services in 2023-24 in the amount of \$1,522,905 decreases by \$1,387,318 from the 2022-23 re-estimate of \$2,910,223. This decrease is because the City no longer has to pay property taxes to the TIF which expired in November 2022. This category includes funds for utilities, professional services, dues and memberships, training, and printing services. Funds are included in the 2023-24 Budget for the general election and for a run-off election.

MAINTENANCE AND REPAIR

Maintenance and repair costs decrease by \$23,001 from the 2022-23 re-estimate of \$3,957,191 to the 2023-24 Budget allocation of \$3,934,190. Funds for vehicle, equipment, radio, and software maintenance costs are budgeted near the 2022-23 re-estimate level for 2023-24.

CAPITAL OUTLAY

The purchase of capital outlay equipment in 2023-24 in the amount of \$199,840 is \$27,974 more than the \$171,866 re-estimate for 2022-23. Funds for both fiscal years are for replacement of Police Department vehicles. No other capital purchases are budget for 2023-24 due to the COVID-19 pandemic, and S.B. 2 property tax legislation, inflation and possible recession. A capital outlay is defined as an item or piece of equipment that costs a minimum of \$5,000, has a useful life of more than one year, and/or is recorded as a fixed asset on the City's official inventory.

DEBT SERVICE

Debt service requirements increased by \$624,400 from \$908,229 in 2022-23 to \$1,532,629 in 2023-24. Principal payments increased by \$645,000 in 2023-24 to \$950,000 from \$305,000 in 2022-23; interest expenses decreased by \$20,600 from \$599,429 in 2022-23 to \$578,829 in 2023-24. Agent fees remain at \$3,800.

TRANSFERS AND USE OF UNAPPROPRIATED RESERVES

The 2023-24 Budget and the 2022-23 re-estimate include the transfer of reserves from the General Fund to the Capital Asset Replacement Fund; these funds are designated for the purchase of major pieces of equipment in future years. Also, in both 2022-23 and 2023-24 a \$50,000 transfer to the IT/Facilities Fund is budgeted.

TOTAL OPERATING FUNDS

Total projected expenditures for 2023-24, along with 2021-22 actual, and 2022-23 re-estimated amounts, are summarized in the following table. Explanations of the assumptions and the methodology used to project operating expenditures are provided after the table.

OPERATING FUNDS EXPENDITURE SUMMARY

EXPENDITURES	ACTUAL FY 2021-22	RE-ESTIMATE FY 2022-23	BUDGET FY 2023-24	CHANGE FROM RE-ESTIMATE	CHANGE FROM RE-ESTIMATE
General Government	\$ 2,668,485	\$ 2,868,782	\$ 1,493,253	\$ (1,375,529)	-47.95%
Staff Services	1,174,034	1,302,686	1,393,128	90,442	6.94%
Public Safety	9,559,614	9,617,660	13,208,905	3,591,245	37.34%
Public Services	4,609,810	7,117,754	7,218,847	101,093	1.42%
Community Development	820,121	888,681	923,510	34,829	3.92%
Debt Service	1,909,337	908,229	1,532,629	624,400	68.75%
Transfers and Other Uses	300,000	300,000	300,000	-	0.00%
TOTAL EXPENDITURES	\$ 21,041,400	\$ 23,003,792	\$ 26,070,272	\$ 3,066,480	13.33%

GENERAL GOVERNMENT FUNCTION

The General Government function performs all the general administrative activities of the City. This function is comprised of the following department/divisions: City Council, City Manager, City Secretary, and Non-Departmental. The General Government Function, along with the Staff Services Function, provides the necessary support services for the various line divisions. Positions funded in the General Government Function include: Mayor, City Councilmembers, City Manager, Management Analyst, EMS Billing Manager, Deputy City Secretary, and City Secretary. The General Government Function's total 2023-24 Budget is \$1,493,253. This allocation is \$1,375,529 less than the 2022-23 re-estimate of \$2,868,782.

CITY COUNCIL

The City Council division provides funds for the Mayor and the six City Councilmembers. The 2023-24 Budget for the City Council in the amount of \$19,811 is the same as the 2022-23 re-estimate of \$19,811. The Budget includes salary expenses for the Mayor and six Councilmembers, office supplies, and training expenses for the Mayor and Councilmembers.

CITY MANAGER

The City Manager division provides operating funds for the City Manager and the Management Analyst. The 2023-24 Budget for the City Manager in the amount of \$455,063 reflects a net increase of \$23,230 from the 2022-23 re-estimate of \$431,833.

The 2023-24 Budget includes funds for a scheduled merit increase for the Management Analyst. The 2023-24 Budget includes funds for an up-to twenty percent increase in health, dental, and life insurance premiums for these two employees and a 3.0 percent cost of living adjustment (COLA).

CITY SECRETARY

The City Secretary division is staffed by the City Secretary, Deputy City Secretary, and Administrative Clerk. The 2023-24 Budget for the City Secretary totals \$496,734 for an increase of \$48,079 over the 2022-23 re-estimate of \$448,655.

The 2023-24 Budget includes funds for a scheduled merit increase for the Deputy City Secretary and Administrative Clerk, up-to twenty percent increase in health, dental, and life insurance premiums, and a 3.0 percent COLA.

The 2023-24 Budget includes funds for the City Council election scheduled for November 2023 and for a run-off election, if one is necessary.

NON-DEPARTMENTAL

The 2023-24 Budget for Non-Departmental totals \$521,645. This allocation is \$1,451,119 less than the 2022-23 re-estimate of \$1,972,764. The decrease is due to the TIF expiring and the City no longer has to pay the TIF. Funds are

included in the 2023-24 Budget for continuation of current programs including: general office supplies; postage for all City departments (funds for mailing the *Benbrook Community Newsletter* are included in contractual services); promotional supplies; City Attorney contract; newsletter preparation and distribution; City Council, Planning and Zoning Commission, and other City-sponsored meeting recording and broadcast; GFOA awards; mileage reimbursement for employees; meeting refreshments; liability, property, and firefighters life insurance; dues and participation in Texas Municipal League, North Central Texas Council of Governments, and other City-wide memberships; Employee Appreciation Event; City Boards and Commission Recognition Event; holiday fireworks event; Benbrook Heritage Fest; operating expenses for the Senior Citizens Center, Household Hazardous Waste Program, and other environmental programs; hepatitis vaccine; flu shots for employees; membership subsidy for BCC/YMCA; fuel and maintenance costs for three Staff vehicles and Senior Citizens van; and operating expenses for the Benbrook Community Center/YMCA (these expenses are reimbursed by the YMCA as long as the YMCA maintains a minimum number of members).

STAFF SERVICES FUNCTION

The Staff Services function is comprised of three department/divisions: Finance, Information Technology, and Personnel. The Staff Services function performs all accounting, auditing, budgeting, cash management, personnel, data processing, information technology, purchasing, and risk management functions in the City. Staff assists with receptionist and telephone duties. The Staff Services Division includes the following full-time positions: Finance Director, Accounting Supervisor, Accounting Clerk, Information Technology Director, and Assistant Information Technology Director, is funded through this function. A majority of the hardware and software costs for all General Fund divisions are financed in the Information Technology division.

The 2023-24 Budget for the Staff Services function is \$1,393,128. This allocation represents an increase of \$90,442 from the 2022-23 re-estimate of \$1,393,128.

FINANCE

The Finance division is staffed by the Finance Director, the Accounting Supervisor and one Accounting Clerk. The Finance division's 2023-24 Budget allocation totals \$621,065 for a net increase of \$11,037 from the 2022-23 re-estimate of \$610,028.

The 2022-23 Budget includes funds for a scheduled merit increase for the Accounting Supervisor and Accounting Clerk; this amount is for salaries and for fringe benefits. The 2023-24 Budget includes funds for an increase in health, dental, and life insurance premiums for these three employees, and a 3.0 percent COLA. Additional funds are included in the 2023-24 Budget for audit services, delinquent tax collections, and for property tax billing and collecting services.

INFORMATION TECHNOLOGY

The Information Technology division is staffed by the Information Technology Director and Assistant Director. The 2023-24 Budget for Information Technology totals \$716,563 for an increase of \$66,905 from the 2022-23 re-estimate of \$649,658.

The Budget includes funds for a scheduled merit increase, an increase in health, dental, and life insurance premiums for these employees, and a 3.0 percent COLA.

The 2023-24 Budget includes separate line-items for the purchase, upgrade, and/or replacement of software and for hardware for City of Benbrook operations. The Information Technology Director created a schedule for replacement; funds were included in the 2023-24 Budget for software and hardware including the replacement and/or upgrade of desk top computers, tablet computers, lap top computers, server, and storage.

PERSONNEL

The Personnel division is administered by the City Secretary and the Finance Director; this division has no employees. The Personnel division's 2023-24 Budget allocation is \$55,500 for a net increase of \$12,500 from the 2022-23 re-estimate of \$43,000.

Operating funds included in both the 2023-24 Budget and the 2022-23 re-estimate are for: employee physicals and drug screenings, publication of employment opportunity notices, civil service expenses, and printing of pay checks. Funds are also included for the Employee Milestone Awards Program.

PUBLIC SAFETY FUNCTION

The Public Safety function is comprised of three departments: the Police Department, Fire Department, and Municipal Court. The following positions are currently budgeted within the Public Safety function: Chief of Police, Police Commander, Administrative Manager, Police Services Superintendent, Senior Communication Specialist, Police Communications Specialist, Police Lieutenant, Sergeant, Police Officer, Detective/Corporal, Crime Prevention Officer, Property Custodian, Animal Control Officer, Fire Chief, Assistant Fire Chief, EMS Chief, Fire Captain, Fire Lieutenant, Firefighter/Paramedic, Firefighter/EMT, Administrative Clerk, Municipal Court Manager, and Deputy Court Clerk. The Public Safety function also has numerous part-time positions including Police Officers, part-time Animal Control Officer, Municipal Court Judge, Magistrate, Medical Director, and members of the Auxiliary City Fire Support Unit (ACFSU).

The Public Safety function's 2023-24 Budget totals \$13,208,905 for an increase of \$3,591,245 over the 2022-23 re-estimate of \$9,617,660. Explanations of the changes in each department and division's 2023-24 Budget allocations are provided.

POLICE DEPARTMENT

The 2023-24 Police Department Budget totals \$8,211,729 for a net increase of \$503,573 over the 2022-23 re-estimate of \$7,708,156. The Police Department includes seven divisions: Management Services, Communications and Records, Patrol Services, Criminal Investigation Section, Crime Prevention, and Animal Control.

Management Services Division

The Management Services division is staffed by the Police Chief, Administrative Manager, and School Crossing Guards. The 2023-24 Budget totals \$425,248 for a net decrease of \$4,800 over the 2022-23 re-estimate of \$430,048. The 2023-24 Budget includes a scheduled merit increase for the Police Chief and the Administrative Manager; these costs are for salaries and for fringe benefits. The Budget also includes funds for an increase in health, dental, and life insurance premiums for these two employees, and a 3.0 percent COLA.

Communications and Records Division

The Communications and Records division is staffed by one Police Commander, the Police Services Supervisor, two Senior Communications Specialists, and six Communication Specialist positions. The 2023-24 Budget for the Communications and Records division is \$1,189,928. This allocation is an increase of \$62,947 over the 2022-23 re-estimate of \$1,126,981.

The Budget includes funds for a scheduled merit increases for eligible Communications and Records employees, and related fringe benefit increases. The 2023-24 Budget includes additional funds for an increase in health, dental, and life insurance premiums for these employees, and a 3.0 percent COLA.

Patrol Division

The Patrol Division is staffed by one Commander, one Lieutenant, four Sergeants, four Corporals, twenty-four Police Officers, and two part-time Police Officers. The Patrol division's 2023-24 Budget totals \$4,977,803 or \$299,941 over the 2022-23 re-estimate of \$4,677,862.

Funds are included in the 2023-24 Budget for a scheduled merit increase for all full-time employees; costs include salaries and related fringe benefits. The Budget includes funds for an increase in health, dental, and life insurance premiums for employees, and a 3.0 percent COLA.

The 2023-24 Budget includes additional funds for vehicle fuel based on escalating costs of gasoline and increased use of sport utility vehicles instead of sedans as patrol vehicles.

The scheduled replacement of patrol vehicles is included in both the 2022-23 re-estimate and the 2023-24 Budget.

Criminal Investigation Services (C.I.S.) Division

The Criminal Investigation Services (C.I.S.) Activity is staffed by one Lieutenant, one Sergeant, five Detectives, and one Property Custodian. The 2023-24 Budget for the Criminal Investigation Services Activity totals \$1,243,331 for an increase of \$62,016 from the 2022-23 re-estimate of \$1,181,315.

The Budget includes funds for an increase in health, dental, and life insurance premiums for these employees, and a 3.0 percent COLA. The Budget includes funds to cover scheduled merit increases, and related increases in fringe benefits for eligible employees in the Police Department's C.I.S. Activity.

Crime Prevention Division

The Crime Prevention division is staffed by the Crime Prevention Officer; this position is classified as Detective/Corporal. The Crime Prevention division's 2023-24 Budget allocation totals \$148,009 for a net increase of \$7,258 from the 2022-23 re-estimate of \$140,751. The Budget includes funds for an increase in health, dental, and life insurance premiums for these employees, and a 3.0 percent COLA.

Animal Control Division

The Animal Control Activity is staffed by two Animal Control Officers. The 2023-24 Budget for Animal Control totals \$227,410 for an increase of \$76,211 over the 2022-23 re-estimate of \$151,199. The increase is due to upgrading the Part-time Animal Control Officer to Full-time.

The 2023-24 Budget includes funds for an increase in health, dental, and life insurance premiums for the full-time employee, and a 3.0 percent COLA. The Budget includes additional funds for vehicle supplies, maintenance, and repairs.

FIRE DEPARTMENT

The Fire Department's 2023-24 Budget totals \$4,693,967 for an increase of \$3,054,441 from the 2022-23 re-estimate of \$1,639,526. The Fire Department is comprised of two divisions: Fire Fighting and Emergency Medical Services (EMS). All personnel costs are included within the Fire Fighting division even though all full-time employees are trained and certified as Firefighter Paramedics or Firefighter Emergency Medical Technicians (EMT). The Fire Department is staffed by twenty-eight full-time employees and two part-time employees.

Fire Fighting Division

The 2023-24 Fire Fighting Budget of \$4,559,867 reflects an increase of \$3,057,281 from the 2022-23 re-estimate of \$1,502,586. This increase is primarily because in 2022-23 EMS salaries were reimbursed from the American Rescue Plan Act Grant.

The 2023-24 Budget includes funds for scheduled merit increases for the full-time employees of the Fire Department; this amount is for salaries and for fringe benefits. In addition, a 3.0 percent COLA was approved. The Budget includes funds for an increase in health, dental, and life insurance premiums for these employees.

Emergency Management Services (EMS) Division

The Emergency Management Services (EMS) division's 2023-24 Budget of \$134,100 reflects a decrease of \$2,840 from the 2022-23 re-estimate of \$136,940. All salary costs for the Fire Department are budgeted in the Fire Fighting Activity. Additional funds are included in the 2023-24 Budget for repair and maintenance costs for ambulances.

MUNICIPAL COURT

The Municipal Court includes two full-time positions: Municipal Court Manager and Deputy Court Clerk, and one part time Court Clerk. Other part-time positions include the Judge and Magistrate. Prosecutor services are provided on a contractual basis by the City Attorney. Municipal Court is held one Friday each month; Juvenile Court is also held once per month. Trials by jury are held on an as-needed basis. The Municipal Court's 2023-24 Budget totals \$303,209 for an increase of \$33,231 from the 2022-23 re-estimate of \$269,978.

The 2023-24 Budget includes funds for scheduled merit increases for eligible employees, along with a 3.0 percent COLA. The 2023-24 Budget includes funds for an increase in health, dental, and life insurance premiums for these two employees.

PUBLIC SERVICES FUNCTION

The Public Services function is comprised of the following department/divisions: Management Services, Street Maintenance, Parks Maintenance, Support Services (Fleet Maintenance and Building Maintenance), Code Compliance and Engineering. The following positions are included in the Public Services function: Public Services Director, Street Superintendent, Parks Superintendent, Fleet Services Superintendent, Building Maintenance Supervisor, Street Foreman, Parks Foreman, Mechanic, thirteen Field Service Workers, Code Compliance Officer, City Engineer, and Public Improvements Inspector. The Budget includes funds for part-time employees for Street Maintenance, Parks Maintenance, Fleet Maintenance, and Code Compliance.

The Management Services division provides administrative support and supervision of the Public Services; the Public Services Director is assigned to this division. The Street Maintenance division of the Public Works department provides maintenance for streets, drainage systems, and other major facilities. The Parks Maintenance division of the Parks and Recreation department provides grounds maintenance, landscaping services, and upkeep of athletic fields and other facilities. The Support Services Department is comprised of Fleet Maintenance and Building Maintenance divisions. The Fleet Maintenance division performs maintenance and repairs on City vehicles. The Building Maintenance division provides maintenance and repair services for City Hall, the Police Department, the Senior Citizens Building, and other Benbrook facilities. The Engineering division is responsible for providing in-house engineering services and for reviewing and coordinating engineering services provided by outside consultants.

The 2023-24 Budget for the Public Services Division totals \$7,218,847 for a net increase of \$101,093 over the 2022-23 re-estimate of \$7,117,754. The Budget includes funds for scheduled merit increases for eligible employees, funds for fringe benefits adjustment for Public Services employees, and continuation of current program and projects. In addition, a 3.0 percent COLA was approved for the 2022-23 Budget.

MANAGEMENT SERVICES

The Management Services division's 2023-24 Budget of \$253,876 is \$8,049 more than the 2022-23 re-estimate of \$245,827. The 2023-24 Budget includes funds for an increase in health, dental, and life insurance premiums, along with a 3.0 percent COLA. Funds are included in the Management Services Activity for gas well inspections. In previous years, these funds were budgeted in the Non-Departmental Activity.

PUBLIC WORKS

The Public Works Department is comprised of the Street Maintenance division and is staffed by the Street Superintendent, Foreman, and six Field Service Workers. The 2023-24 Street Maintenance division Budget is \$4,797,759 for a net increase of \$55,071 over the 2022-23 re-estimate of \$4,742,688.

The 2023-24 Budget includes funds for scheduled merit increases for eligible employees and related increases in fringe benefits, along with a 3.0 percent COLA. The Budget includes funds for an increase in health, dental, and life insurance premiums for these employees.

The Budget includes funds for electricity for Benbrook's streetlights and traffic signals. Additional funds of \$850,000 are included in the Budget for expansion of the street overlay program, a joint effort with Tarrant County, to rebuild Benbrook streets and thoroughfares. A transfer from the Road Damage Fund will provide funds to repair streets and roadways damaged by vehicles owned and operated by natural gas drilling companies.

PARKS AND RECREATION

The Parks Maintenance division is staffed by the Parks Superintendent, Foreman, and six Field Service Workers. The 2023-24 Parks and Recreation Budget totals \$1,086,736 for a net decrease of \$10,353 over the 2022-23 re-estimate of \$1,079,089.

The Budget includes funds to finance scheduled merit increases for eligible employees and related increases in fringe benefits costs, along with a 3.0 percent COLA. The Budget includes funds for an increase in health, dental, and life insurance premiums.

Funds are included in the Budget to continue funding for two part-time positions to assist with mowing, landscaping, and other duties; these two positions are scheduled to work twenty hours per week on a year-round basis.

SUPPORT SERVICES

Support Services department is comprised of Fleet Maintenance division and Building Maintenance division. Personnel assigned to Support Services include the Fleet Services Superintendent, Mechanic, Building Maintenance Superintendent, Field Service Worker, and one part-time employee for Fleet Services.

Fleet Maintenance Division

The 2023-24 Budget for Fleet Maintenance is \$307,285 or \$7,125 over the 2022-23 re-estimate of \$300,160.

The Budget includes funds to finance scheduled merit increases for eligible employees and related increases in fringe benefits costs. In addition, a 3.0 percent COLA was approved in the 2023-24 Budget. The Budget includes funds for an increase in health, dental, and life insurance premiums. Staffing of the Fleet Maintenance Activity includes one part-time employee.

Building Maintenance Division

The Building Maintenance division's 2023-24 Budget allocation totals \$304,514 for a net increase of \$12,121 compared to the 2022-23 re-estimate of \$292,393.

The Budget includes funds to finance scheduled merit increases for eligible employees and related increases in fringe benefits costs. In addition, a 3.0 percent COLA was approved in the 2023-24 Budget. The Budget includes funds for an increase in health, dental, and life insurance premiums.

CODE COMPLIANCE

The 2023-24 Budget for Code Compliance totals \$140,769 and is \$9,098 more than the 2022-23 re-estimate of \$131,671. The Budget includes funds for a scheduled merit increase for the Code Compliance Officer, along with a 3.0 percent COLA. The 2023-24 Budget includes funds for an increase in health, dental, and life insurance premiums for the Code Compliance Officer.

The Budget also includes funds for supplies and materials.

ENGINEERING

The 2023-24 Budget for the City Engineering division totals \$327,908 for an increase of \$19,982 over the 2022-23 re-estimate of \$307,926. The Engineering division is supervised by the Public Services Director. This division is staffed by the City Engineer and the Public Improvements Inspector.

The Budget includes funds for scheduled merit increases and an increase in health, dental, and life insurance premiums, along with a 3.0 percent COLA. The Budget includes funds for training, dues, and memberships required for employees to maintain certifications and licenses.

COMMUNITY DEVELOPMENT FUNCTION

The Community Development function performs all planning and zoning, community development, and inspection for the City of Benbrook. The Assistant City Manager supervises all activities in the Community Development function, serves as the Community Development Director, and works with the Benbrook Area Chamber of Commerce and the Benbrook Economic Development Corporation to coordinate economic development and to attract new business investment to Benbrook. The City Planner and Assistant Planner coordinate planning and zoning projects, assist developers, and provide administrative support to the Assistant City Manager and Planning and Zoning Commission. The Inspections division provides permitting and inspection services.

The Community Development function consists of three departments: Management Services, Planning and Zoning, and Inspections and is currently staffed by the following positions: Assistant City Manager, City Planner, Assistant City Planner, Building Official, Combination Inspector, and Development Coordinator.

The Community Development function's 2023-24 Budget totals \$923,510 for a net increase of \$34,829 from the 2022-23 re-estimate of \$888,681. Budget includes funds to finance scheduled merit increases for eligible employees and related increases in fringe benefits costs. In addition, a 3.0 percent COLA was approved. The Budget includes funds for an increase in health, dental, and life insurance premiums.

MANAGEMENT SERVICES

The Management Services division is staffed by the Assistant City Manager. The Management Services division's 2023-24 Budget is \$283,445 and is \$16,619 over the 2022-23 re-estimate of \$266,826.

The Budget includes funds for an increase in health, dental, and life insurance premiums. In addition, a 3.0 percent COLA was approved in the 2023-24 Budget.

PLANNING AND ZONING

The Planning and Zoning division is staffed by the City Planner and the Assistant City Planner. The Planning and Zoning 2023-24 Budget totals \$263,253 for a decrease of \$8,614 from the 2022-23 re-estimate of \$271,867.

The Budget includes funds for an increase in health, dental, and life insurance premiums. Funds are included for scheduled merit increases for eligible employees, along with a 3.0 percent COLA.

The 2023-24 Budget includes funds for training for the City Planner, Assistant City Planner, and the Commissioners on the Planning and Zoning Board and on the Zoning Board of Adjustment.

INSPECTIONS

The 2023-24 Budget for the Inspections division totals \$376,812 for an increase of \$26,824 compared to the 2022-23 re-estimate of \$349,988.

The Budget includes funds for a scheduled merit increase for the three employees; this amount is for salaries and for fringe benefits. The Budget includes funds for an increase in health, dental, and life insurance premiums, along with a 3.0 percent COLA.

TRANSFERS AND OTHER EXPENSES

Transfers and other uses of funds included in the 2023-24 Budget total \$300,000. This total is the same amount as the 2022-23 re-estimate of \$300,000.

The 2023-24 Budget includes the transfer of \$250,000 from the General Fund to the Capital Asset Replacement Fund for the purchase of future capital assets, and \$50,000 to the IT/Facilities Fund for the possible use with the construction of the new municipal complex.

DEBT SERVICE

The 2023-24 Budget includes Debt Service expenditures of \$1,532,629. These costs are \$624,400 more than the 2022-23 re-estimate of \$908,229. Principal expenditures for 2023-24 are \$950,000; this total is \$645,000 more than the 2022-23 re-estimate of \$305,000. Interest expenses for 2023-24 are \$578,829 for a net decrease of \$20,600 compared to the 2022-23 re-estimate of \$599,429. Fiscal charges for 2022-23 and for 2023-24 are \$3,800.

The City's Series 2005 General Obligation Bonds matured in 2020-21. Also, in 2020-21 the City issued \$22,000,000 in General Obligation bonds for the construction of a new municipal complex. In 2021-22 the City's 2011 General Obligation Bonds matured.

In November 2013, the City re-financed general obligation bonds. This transaction results in lower interest payments for 2023-24 and for future years.

The City issued certificates of obligation in the summer of 2007; this debt has no financial impact on the City. A transfer to the Debt Service Fund from the Stormwater Utility Fund is made to cover the payment of this debt.

In 2005, the City issued \$2,500,000 in certificates of obligation to finance projects and expenses related to the Tax Increment Financing (TIF) District. In 2012, the City of Benbrook sold \$1,280,000 in certificates of obligation for TIF projects; these costs are included in the TIF Fund for 2016-17 and future years. The TIF is required to repay these expenses to the City when funds are available. In June 2014, the City issued certificates of obligation for the TIF. A transfer is made from the TIF Fund to the Debt Service Fund to pay for the TIF related debt. These bonds have all matured in 2021-22. The TIF expired in November 2022.

APPROVED CAPITAL EXPENDITURES

GENERAL FUND

PUBLIC SAFETY

Four Police Patrol Vehicles	\$ 199,840
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TOTAL	\$ 199,840
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FUTURE CAPITAL AND DEBT

In fiscal year 2019-20 City Council approved moving forward with the design of a new municipal complex that would be an anchor to a new downtown. The municipal complex would house City Hall, Police Department and the Senior Center and be located next to the current City Hall. The estimated cost is \$22.0 million. The voters approved the bond at the May 21, 2021 election and the debt was issued. Construction and debt payments began in fiscal year 2021-22. The TIF expired in November 2022 and the City no longer has to contribute to the TIF. The funds that were paid to the TIF annually will now be used for debt service payments for the new municipal complex. There is little impact to the City's operating funds.

Other future capital projects and capital outlays are paid for out of the Capital Projects and Asset Replacement funds. Purchases are on a "Pay-As-You-Go" basis, where the City saves each year for these planned capital projects and outlays. Various drainage projects are planned over the next few years all being paid for out of the Stormwater and Drainage fund. The following capital asset purchases are planned over the next few years:

FY 2023-24	Ambulance
FY 2024-25	Ambulance
FY 2025-26	Dump Truck

Sufficient funds are available in the Asset Replacement fund to purchase these vehicles.

One major project that was completed in FY 2020-21 was the construction of the Clearfork Emergency Access Bridge. This project was fully funded as a "Pay-As-You-Go" project out of the Capital Projects Fund.

The Asset Replacement fund and Capital Projects fund are both "Pay-As-You-Go" funds and budgeted on a project basis and not by fiscal year.

LONG-RANGE FINANCIAL FORECAST

BACKGROUND OF FINANCIAL FORECASTING IN BENBROOK

Benbrook initiated the City's long-range financial forecasting process in 1979 in conjunction with the first of several bond issues. The first long-range financial forecast provided comprehensive General Fund revenue and expenditure projections but did not analyze the financial condition of the City's other funds. Subsequent forecasts were expanded to include the City's Debt Service Fund. The current forecast includes the General Fund and the Debt Service Fund. Capital Projects Funds (Capital Improvement Projects, Special Assessment, Capital Asset Replacement) are not addressed in the City's forecast since repayment of bonds takes place through the City's Debt Service Fund. Grant Funds and Other Funds (TIF, Core Value, Stormwater Utility, Police Narcotics, HMOT, and EDC) are not reflected in the Long-Range Financial Forecast. A separate Capital Improvements Report, required by City Charter to be issued in December of each year, addresses possible Capital Projects Fund expenditures. All of these documents stress the need for long-range financial planning and each document is used as a tool in planning the budget.

The forecast included in the 2023-24 Budget follows the basic pattern of the previous forecasts. Some sections have been expanded or revised to include the most pertinent and recent information. The current forecast has been prepared to provide the following benefits to City leaders:

- 1) The forecast can be used by the City Council in orchestrating policy decisions with long-term implications.
- 2) The long-range forecast can serve as an aid to both elected and administrative officials in anticipating future fiscal problems, so that strategies can be developed, and action implemented as soon as possible to correct or counteract these potential difficulties.
- 3) The financial forecast can assist the City Manager as well as City departments in operational planning.
- 4) The forecast can result in more accurate estimates of revenues and expenditures during the budget process.
- 5) The forecast can indicate to the bond rating agencies and other interested parties that Benbrook does have a systematic financial planning process in place.
- 6) The long-range financial forecast can help the general public understand the long-term costs associated with current and proposed City activities and issues that may affect the municipal government of Benbrook.
- 7) The long-range forecast can also be used to ensure the City adheres to its Financial Policies on page 43,

PREPARATION OF THE CURRENT FORECAST

A forecast is only one of the many components in a financial planning system. The financial forecast does not attempt to replace any of the other financial monitoring systems. The forecast also does not provide precise expenditure and revenue projections over the term of the forecast. Due to the nature of economic and political systems, and the inability of local or national officials to significantly influence the global economic and political system, the raw numbers this forecast generates may easily become inaccurate even during the course of the next few days. The importance of the forecast lies not in the mass of numbers produced but, in the discussion, it encourages and stimulates both current and future policies and practices.

This long-range financial forecast, as any other, contains many underlying assumptions. Each projection contains a series of assumptions that may or may not hold true during the tenure of the forecast period. Each section details the assumptions used in projecting revenues and expenditures and in some cases identifies policy changes that may cause the assumptions to be incorrect.

FORECASTING METHODOLOGY

A wide variety of basic techniques are used by cities to forecast revenues and expenditures. The City of Benbrook uses three basic techniques to forecast revenues: (1) expert judgment, (2) trend analysis, and (3) application of per capita data to projected future increases. Expenditure forecasts are derived using the same techniques and methodologies.

REVENUE METHODOLOGY

The expert judgment of revenue forecasting, also known as the "best guess" approach, is used to project some revenue sources. This method relies on a variety of experts on the City Staff as well as outside sources. The Staff considers different viewpoints to provide a "middle of the road" approach in projecting most of the City's revenue sources. A variety of opinions are solicited to lessen the possibility of skewing or slanting the approach toward either overly optimistic or pessimistic conclusions.

Trend analysis assumes that revenues are a function of time. Once revenues are separated into line item accounts, the City's future collections can be projected based upon trends experienced over past years. Data collection over the past ten years is used to make revenue forecasts. Since there are obvious drawbacks in relying on past trends to predict future patterns, the projections also include adjustments based upon the opinions of several department heads.

The per capita method of forecasting revenues involves the development of long-range population projections for the City. The current year's revenue is divided by the current population to get a per capita revenue amount. Per capita revenue amounts are then applied to the projected rate of inflation and the projected population to compute the estimated revenue in each of the future years. Again, this method uses experience to project future trends. The opinions of the City's department heads are also factored into this approach before finalizing these projections.

EXPENDITURE METHODOLOGY

In addition to each of the revenue forecasting methods explained above, Benbrook's financial forecast for expenditures includes a combination of the incremental and deterministic forecasting models. The following summary outlines the major characteristics of the expenditure portion of the forecast.

- 1) The expenditure forecast assumes "a constant level of services" that accounts for inflation but ignores service enhancements.
- 2) The forecast does not allow for personnel increases based on projected population increases but does include salary adjustments based on the projected rate of inflation.
- 3) The forecast separates expenditures into a variety of line items, and projects those expenditures based on a separate set of inflation factors or rates.
- 4) The forecast includes operational and maintenance costs associated with new capital facilities.

These revenue and expenditure forecasts combine to form the basis of a comprehensive financial condition analysis of each of the City's operating funds.

FORECAST ASSUMPTIONS

REVENUE ASSUMPTIONS

The General Fund and Debt Service Fund revenues are projected by using the following methods: the 2022-23 Budget is adjusted annually, according to the projected rates of inflation for each year, expert judgment is used to project the line item revenues, and the 2023-24 Budget is adjusted to correspond with projected increases in the City's population. All revenue projections are based on the current fee structures. Any changes in fee structures could dramatically affect the outcome of the financial forecast.

Property Tax Collections

Property tax collections are projected using the following assumptions and methodology:

- 1) The net taxable value for 2023-24 is furnished by the Tarrant Appraisal District (TAD).
- 2) The net taxable value for 2024-25 is computed by using the value of building permits issued in 2022-23.
- 3) The net taxable value for 2025-26 is calculated using the estimated value of building permit collections in the 2023-24 Budget.

- 4) The net taxable values for 2026-27, 2027-28, and 2028-29 are obtained using estimates based on current building levels.
- 5) TAD re-appraises property within Benbrook every two years. Increases in property values are based on the projected inflation rate.
- 6) New exemptions are computed by using the current ratio of assessed valuations to total exemptions.
- 7) The property tax collection rate remains at 100.00 percent (97.00 percent for current tax collections and 3.00 percent for delinquent collections) of the tax levy for future years of the forecast period.
- 8) Penalty and interest on delinquent collections is held at a constant percentage of the total delinquent tax roll.
- 9) The City of Benbrook's property tax rate increases to the 3.50% Voter-Approval rate that began in 2020-21 and during the entire period of the long-range financial forecast.
- 10) For 2023-24, assessed valuations increase by 13.90 percent; in future years property values in Benbrook are expected to increase by at least two percent due to proposed development and revaluation of property by TAD.

Franchise Tax Collections

The revenue projections for 2023-24 are based on actual payments made in 2022-23 by each of the utility companies. Future increases in the City's franchise tax collections are based on the forecasted inflation rate, estimates provided by the utility companies, and the City's projected population increases. The 2023-24 projection and all future year projections for revenue from the City's franchise agreement with Atmos Energy Company, Spectrum Communications, Republic Services, and AT&T are based on the revised franchise agreement implemented in 1992-93. The franchise payments from Oncor include the amended percentage approved by the Texas Legislature for 2023-24 and future years of the forecast. Revenue from franchise fees increases at the rate of inflation combined with projected increases in population.

Sales and Other Local Taxes

Sales tax collections rose substantially in the middle of 2018-19 upon the completion of the Benbrook Boulevard Project and continued to rise through 2022-23. Sales tax revenue is expected to increase steadily, throughout the forecast years. In 2023-24, however, sales tax revenue is projected to remain flat at \$4,000,000 due to the COVID-19 pandemic and the possibility of a recession. Future increases are based on growth in population and on the rate of inflation.

Licenses, Permits, and Filing Fees

Building permit issuance for residential and commercial properties is expected to decrease in 2023-24 as some large developments are complete. Future years increase should see an increase based upon planned development in Benbrook.

Fines and Forfeitures

All revenue from fines and forfeitures is projected to increase from 2022-23. The City's Municipal Court Judge exercises judicial discretion in assessing fines in the court; however, these fines must be established within certain parameters set by State law. The revenue projections assume no significant departure from the fine structure currently in place.

Use of Money and Property

Interest earnings for 2023-24 and future years are projected using expert judgment. Interest earnings in future periods are based on the current price of Treasury Department notes and bonds, certificates of deposit, as well as the City's investment pools. Average monthly cash requirements and the probability of future bond issues are also considered prior to finalizing these projections. Interest income escalates as reserves increase. The 2023-24 projection is based on low interest rates, but more cash invested due to bond proceeds.

Revenue from Other Agencies

The City receives revenue from other agencies for assorted services provided by City Staff. Among these sources of revenue are: Tarrant County for the County's Fire Service Program, grants, and the Fort Worth Independent School District (FWISD) for providing liaison officers at Western Hill High School and at Benbrook Middle School. Revenue from Tarrant County and the FWISD increases after 2023-24 to reflect projected salary adjustments.

Charges for Current Services

Revenue from service charges is projected using three methods. Revenue from citizen services (dog pound fees, lot cleaning/mowing fees, ambulance fees, and miscellaneous fees) is estimated to increase at the same rate as population growth. Revenue from the sale of goods is projected using expert judgment; these revenues are not impacted by specific economic factors. Revenue projections, except for the sale of goods, assume continuation of the current fee structure throughout the forecast period. Any changes to fee structures have an impact on future revenue collections.

Other Revenues

The City receives revenue from a variety of sources. This revenue varies considerably from year to year. Expert judgment is used since this revenue is not affected by specific economic factors.

Transfers

No transfers of funds into the General Fund are reflected in the Long-Range Financial Forecast. It is the prerogative of the City Council to determine if and when transfers are made in future years. Transfers are included for the Debt Service Fund from the Stormwater Utility Fund for the payment of debt service principal and interest related to drainage projects.

EXPENDITURE ASSUMPTIONS

The methodology for determining the level of expenditures throughout the forecast period is basically the same for all operating funds. Expenditure estimates are developed for each department based on current service levels, with increases due to inflationary pressures only. All non-recurring capital spending is removed from the forecast and projected using expert judgment. The only recurring capital outlay reflected in the forecast is the replacement of Police patrol vehicles each year in the General Fund.

Population Projections

The population projections, based on the 2020 Census counts and data from the North Central Texas Council of Governments, used for both revenue and expenditure projections in the Long-Range Financial Forecast are provided below:

2022-23.....	25,319
2023-24.....	25,416
2024-25.....	25,594
2025-26.....	25,773
2026-27.....	25,950

GENERAL FUND

As previously stated, one of the methods used to project operating expenditures is to develop separate inflation rates for a variety of line item expenditures. The inflation rate is then applied to the projected expenditures. The flaw in this approach to forecasting is that expenditures are often forecast before they occur and consequently the ending fund balances may be artificially reduced. The City applies a second expenditure forecasting method of using per capita expenditures applied to the projected population estimates. The major drawback to this approach is using past trends, that may or may not be reliable, to predict the future. This methodology does produce relatively consistent computations, in that the City's per capita spending has remained constant over the past ten years. When either of these two methods does produce numbers that are inconsistent with the forecast, the City Staff uses expert judgment to establish projected expenditure levels.

The forecast is predicated on the following expenditure assumptions for the General Fund:

- 1) City services, programs, and the number of employees remain at the level presented in the 2023-24 Budget.
- 2) Increases in salaries are computed on cost-of-living adjustments based on the projected increase in the employment cost index and consumer price index.
- 3) Costs of insurance (health, dental, life, workers' compensation, and unemployment) premiums increase at rates similar to those experienced over the past ten years; the 2023-24 total includes funds for an up-to twenty percent increase.
- 4) TMRS costs for future years of the forecast reflect increased contribution rates due to additional retirees as the City's workforce ages.
- 5) Costs of other fringe benefits (FICA, overtime, stability/longevity pay, and incentive pay) increase at the projected rate of salary adjustments.
- 6) The volume of supplies and materials remains at the same level of use; costs increase at the projected level of inflation.
- 7) Contractual services increase in costs depending on assorted inflation factors, utilities increase based on historical trends, fuel costs increase based on wholesale prices of gasoline and diesel, and other contractual services increase based on inflation.
- 8) Repair and maintenance costs increase based on historical trends and inflation.
- 9) Capital outlay funds to replace four Police vehicles (through the General Fund) are included in each of the forecast years; costs increase according to projected inflation levels.
- 10) Debt Service costs reflect current obligations including: general obligation debt issues approved by Benbrook's voters, general obligation bonds issued in 2021, and general obligation bonds issued in 2004 and re-financed in 2013. Debt Service expenses reflect current obligations and include bonds sold as of October 1, 2022. Certificates of Obligation sold in 2007 are included in the Long-Range Financial Forecast; however, these bonds are to be financed through a transfer from the City's Stormwater Utility fees and not through ad valorem taxes collected for the General and Debt Service Funds.
- 11) Transfers and the use of unappropriated reserves are reflected in 2022-23 in the amount of \$300,000 from the General Fund. Funds in the amount of \$250,000 are scheduled for transfer from General Fund reserves to the Capital Asset Replacement Fund and \$50,000 to the IT/Facilities Fund. Transfers are to be determined each year.

DEBT SERVICE FUNDS

Projections for the Debt Service Fund expenditures are based on current debt requirements. The forecast does not project any additional bond issues over the tenure of the forecast period. The amount of the debt requirements is the actual amount due based on the information provided by the City's financial advisor. Tables are included in the

Debt Service Fund that summarize principal and interest requirements for all debt issued and for each issue of general obligation bonds, certificates of obligation.

FORECAST RESULTS

Based on the current estimates of revenues and expenditures, the City should be able to maintain a property tax rate at or below the 3.5 percent voter-approval rate throughout the forecast period. Without an increase in the property tax rate, the City can continue services at current levels without any adjustments in staffing levels. Reserves can be maintained above the recommended level of \$8,000,000 and three months of operating expenses for the operating budget. In any of the forecast years, the City may have the flexibility to decrease the property tax rate, enhance services, issue additional debt, or provide a combination of the three depending upon the economic conditions and political climate at that time. Of course, one adjustment in revenues, expenditures, or a combination of the two impacts that year as well as all future years of the long-range financial forecast.

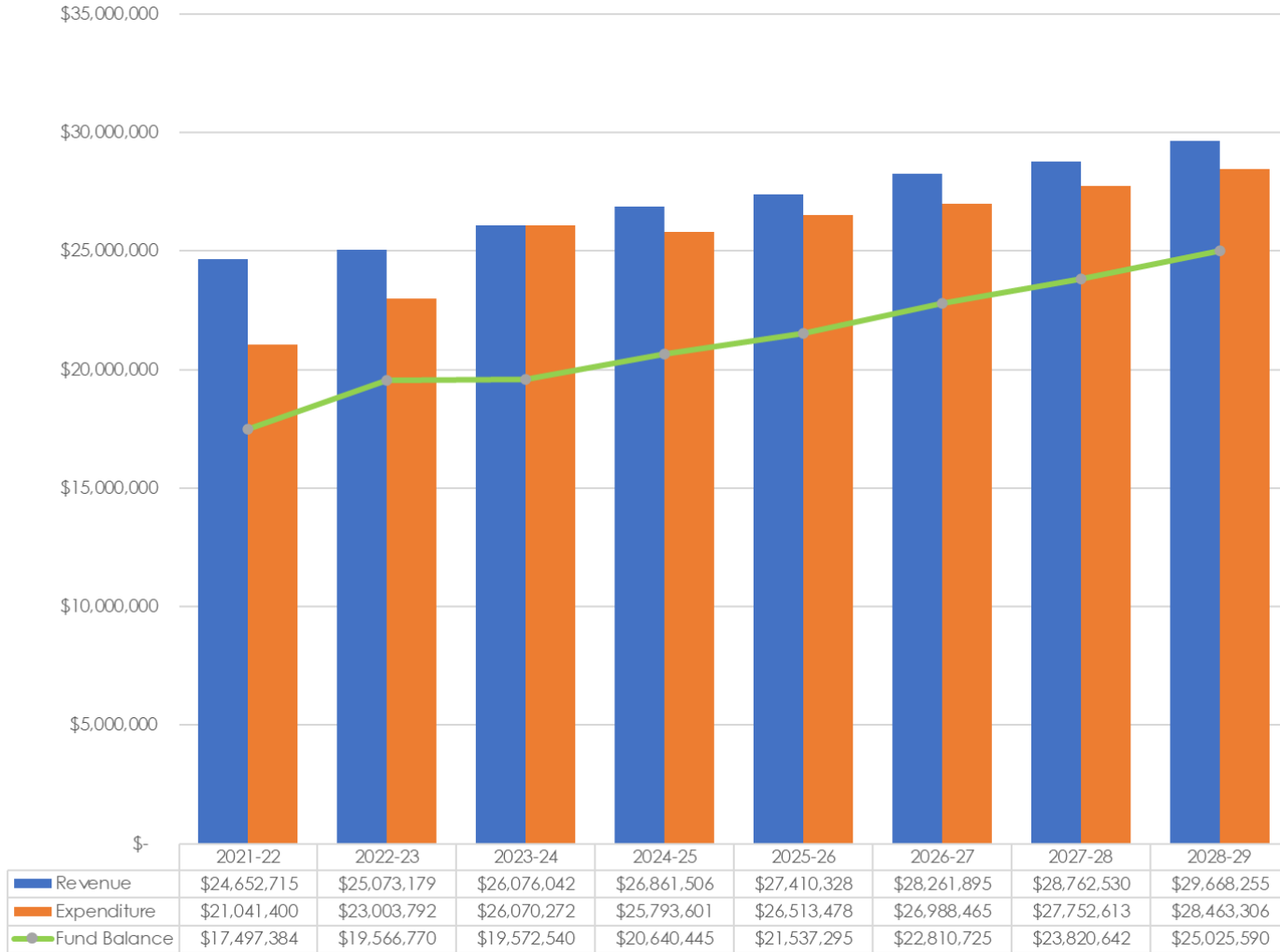
Expenditure projections included within the forecast do not reflect any service enhancements (additional employees, new equipment, or program changes). The projections do include the replacement of existing equipment based on past equipment replacement practices. Four police vehicles are scheduled for replacement in each of the forecast years. The projects also include funds for the street overlay and street rebuilding programs for each year of the forecast. The last payment to the TIF was in 2022-23 and is was \$1,444,704. 2023-24 and future years have been adjusted.

The 2023-24 Budget on which the Long-Range Financial Forecast is based is an atypical budget in that expenditures for General Fund Departments reflect the addition of relatively few special projects. During the forecast period - as Benbrook continues to grow in population, in business, and in industrial ventures and establishments - additional personnel are required in these future forecast years to meet additional needs and requirements for public safety, public works, and community development. These issues and other special needs that develop in each year of the forecast are expected to be determined, reviewed, and approved as part of the annual budget process.

LONG RANGE-FINANCIAL FORECAST
ESTIMATED AND ACTUAL REVENUES, EXPENDITURES, AND OTHER SOURCES (USES)
FY 2021-22 TO 2028-29

	Actual 2021-22	Estimated 2022-23	Adopted 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Trend
BEGINNING BALANCE	\$ 13,886,069	\$ 17,497,384	\$ 19,566,770	\$ 19,572,540	\$ 20,640,445	\$ 21,537,295	\$ 22,810,725	\$ 23,820,642	
REVENUES									
Ad Valorem Taxes	\$ 14,758,918	\$ 16,056,798	\$ 17,429,157	\$ 18,039,177	\$ 18,670,549	\$ 19,324,018	\$ 20,000,359	\$ 20,700,371	
Franchise Taxes	1,234,011	1,306,049	1,270,000	1,295,400	1,321,308	1,347,734	1,374,689	1,402,183	
Sales & Other Taxes	3,907,011	4,010,100	4,010,000	4,090,200	4,172,004	4,255,444	4,340,553	4,427,364	
Licenses & Permits	1,010,720	367,300	370,400	379,660	389,152	400,826	412,851	425,236	
Fines & Forfeitures	510,500	442,000	545,000	558,625	578,177	595,522	613,388	631,789	
Money & Property	95,941	499,500	369,500	378,738	384,419	395,951	407,830	420,065	
Revenue from Other Agenc	530,960	500,000	505,000	517,625	531,860	547,815	564,250	581,177	
Service Charges	1,110,352	875,500	876,000	897,900	922,592	950,270	978,778	1,008,141	
Other Revenues	134,992	384,447	62,500	64,063	65,824	67,799	69,833	71,928	
Transfers-In	1,359,310	631,485	638,485	640,119	374,444	376,515	-	-	
TOTAL REVENUES	\$ 24,652,715	\$ 25,073,179	\$ 26,076,042	\$ 26,861,506	\$ 27,410,328	\$ 28,261,895	\$ 28,762,530	\$ 29,668,255	
TOTAL AVAILABLE	\$ 38,538,784	\$ 42,570,562	\$ 19,535,298	\$ 46,434,047	\$ 48,050,773	\$ 49,799,190	\$ 51,573,254	\$ 53,488,897	
EXPENDITURES									
General Government	2,668,485	2,868,782	1,493,253	538,051	554,192	570,818	587,942	605,581	
Staff Services	1,174,034	1,302,686	1,393,128	1,434,922	1,477,969	1,522,309	1,567,978	1,615,017	
Public Safety	9,559,614	9,617,660	13,208,905	13,605,172	14,013,327	14,433,727	14,866,739	15,312,741	
Public Services	4,609,810	7,117,754	7,218,847	7,435,412	7,658,475	7,888,229	8,124,876	8,368,622	
Community Development	820,121	888,681	923,510	951,215	979,752	1,009,144	1,039,419	1,070,601	
Debt Service	1,909,337	908,229	1,532,629	1,528,829	1,529,763	1,264,238	1,265,659	1,190,744	
Transfers and Other Uses	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
TOTAL EXPENDITURES	\$ 21,041,400	\$ 23,003,792	\$ 26,070,272	\$ 25,793,601	\$ 26,513,478	\$ 26,988,465	\$ 27,752,613	\$ 28,463,306	
ENDING BALANCE	\$ 17,497,384	\$ 19,566,770	\$ 19,572,540	\$ 20,640,445	\$ 21,537,295	\$ 22,810,725	\$ 23,820,642	\$ 25,025,590	

**LONG RANGE-FINANCIAL FORECAST (GRAPHIC COMPARISON)
 ESTIMATED AND ACTUAL REVENUES, EXPENDITURES, AND OTHER SOURCES (USES)
 FY 2020-21 TO 2027-28**



SECTION FOUR

GENERAL FUND

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**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES
FUND BALANCE SUMMARY
FY 2023-24**

FUND DESCRIPTION

The City of Benbrook's General Fund accounts for resources that are traditionally associated with the governmental activity, and which are not required to be accounted for in another fund. Expenditures for General Government, Staff Services, Public Safety, Public Services, and Community Development are included in the General Fund.

		BUDGET 2023-24
BEGINNING BALANCE		\$ 19,107,869
REVENUES		
Taxes	21,509,743	
Licenses, Permits & Filing Fees	370,400	
Fines & Forfeitures	545,000	
Use of Money & Property	369,500	
Revenue from Other Agencies	505,000	
Charges for Current Service	898,000	
Other Revenue	40,000	
TOTAL REVENUES		\$ 24,237,643
TOTAL FUNDS AVAILABLE		\$ 43,345,512
EXPENDITURES		
General Government	1,493,253	
Staff Services	1,393,128	
Public Safety	13,208,905	
Public Services	7,218,847	
Community Development	923,510	
TOTAL EXPENDITURES		\$ 24,237,643
AVAILABLE OVER (UNDER) EXPENDITURES		\$ 19,107,869
OTHER FINANCING SOURCES (USES)		
Transfers-In	300,000	
Transfers-Out	300,000	
TOTAL OTHER FINANCING SOURCES (USES)		\$ -
ENDING BALANCE		\$ 19,107,869

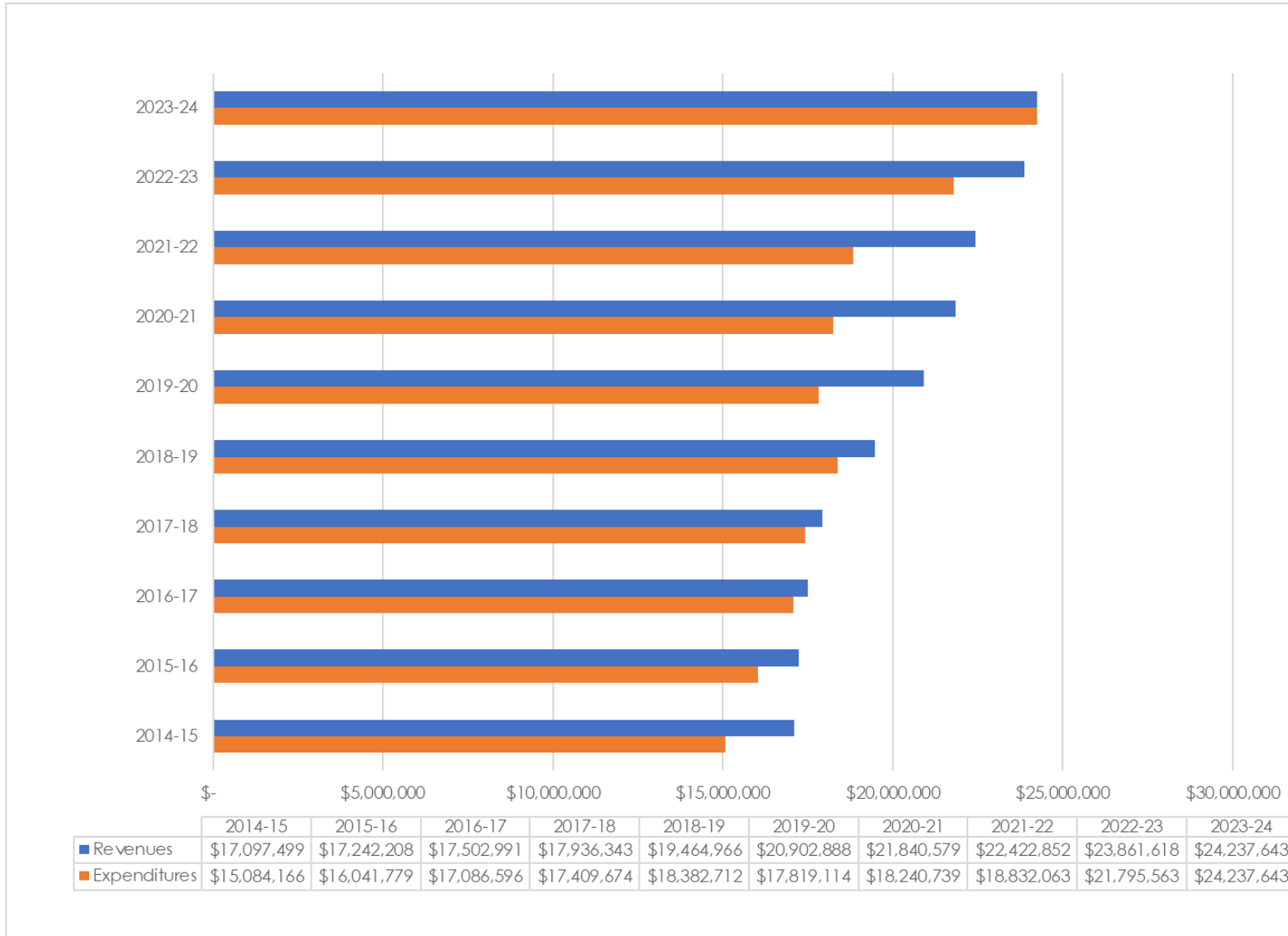
**GENERAL FUND
TEN YEAR SUMMARY OF REVENUES AND EXPENDITURES
FY 2014-15 TO 2023-24**

Revenues by Source	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Ad Valorem Taxes	\$ 10,255,518	\$ 10,365,511	\$ 10,670,866	\$ 11,312,436	\$ 12,076,838
Franchise Taxes	1,623,683	1,631,434	1,524,760	1,399,945	1,546,789
Other Taxes	2,281,930	2,173,723	2,319,533	2,456,901	2,895,454
Licenses	69,415	98,713	1,577	1,445	26,808
Permits and Filing Fees	410,778	515,236	661,986	444,173	676,545
Fines and Forfeitures	809,654	802,523	826,297	748,566	687,162
Use of Money and Property	86,607	106,167	147,018	173,905	254,723
Revenue from Other Agencies	466,660	637,389	449,344	422,003	556,195
Citizen Services	939,835	824,666	764,223	821,516	697,744
Recreation Services	51,272	55,973	53,996	48,625	50,719
Sale of Goods	14,854	28,718	37,461	29,322	27,001
Other Revenue	87,292	2,155	45,930	77,506	(31,012)
TOTAL REVENUE	\$ 17,097,499	\$ 17,242,208	\$ 17,502,991	\$ 17,936,343	\$ 19,464,966
Expenditures by Division					
General Government	\$ 1,796,930	\$ 1,814,921	\$ 1,937,738	\$ 1,982,517	\$ 2,156,889
Staff Services	941,959	918,377	1,020,362	1,016,521	1,200,743
Public Safety	8,541,857	9,362,889	9,914,721	10,268,960	10,431,134
Public Services	3,065,344	3,181,993	3,331,694	3,402,292	3,835,985
Community Development	738,076	763,599	882,081	739,384	757,961
TOTAL EXPENDITURES	\$ 15,084,166	\$ 16,041,779	\$ 17,086,596	\$ 17,409,674	\$ 18,382,712
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,013,333	\$ 1,200,429	\$ 416,395	\$ 526,669	\$ 1,082,254
Other Financing Sources					
Transfers	(300,000)	(800,000)	(1,370,000)	(2,000,000)	(993,551)
Unappropriated Reserves	(867)	-	(65,742)	(2,266)	(714,804)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (300,867)	\$ (800,000)	\$ (1,435,742)	\$ (2,002,266)	\$ (1,708,355)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 1,712,466	\$ 400,429	\$ (1,019,347)	\$ (1,475,597)	\$ (626,101)

**GENERAL FUND
TEN YEAR SUMMARY OF REVENUES AND EXPENDITURES
FY 2014-15 TO 2023-24**

Revenues by Source	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Variance Favorable (Unfavorable)	Budget 2023-24
Ad Valorem Taxes	\$ 13,172,607	\$ 13,621,451	\$ 13,888,739	\$ 15,477,222	\$ 752,521	\$ 16,229,743
Franchise Taxes	1,444,339	1,208,965	1,234,011	1,306,049	(36,049)	1,270,000
Other Taxes	3,315,099	3,402,472	3,907,011	4,010,100	(100)	4,010,000
Permits and Filing Fees	15,463	17,588	17,260	15,300	(3,000)	12,300
Fees and Forfeitures	638,656	486,461	993,460	352,000	6,100	358,100
Revenue of Money and Property	669,883	617,919	510,500	442,000	103,000	545,000
Revenue from Other Agencies	150,384	66,436	95,941	499,500	(130,000)	369,500
Utility Services	540,257	518,927	530,960	500,000	5,000	505,000
Creation Services	849,834	989,714	1,029,340	811,500	500	812,000
Creation Services	53,262	56,716	81,011	64,000	-	64,000
Revenue of Goods	14,601	814,497	78,476	343,947	(321,947)	22,000
Other Revenue	38,504	39,433	56,143	40,000	-	40,000
TOTAL REVENUE	\$ 20,902,888	\$ 21,840,579	\$ 22,422,852	\$ 23,861,618	\$ 376,025	\$ 24,237,643
Expenditures by Division						
General Government	\$ 2,160,934	\$ 2,455,048	\$ 2,668,485	\$ 2,868,782	\$ (1,375,529)	\$ 1,493,253
Police Services	1,069,757	1,159,286	1,174,034	1,302,686	90,442	1,393,128
Public Safety	9,669,200	9,563,971	9,559,614	9,617,660	3,591,245	13,208,905
Public Services	4,108,396	4,286,396	4,609,810	7,117,754	101,093	7,218,847
Community Development	810,827	776,038	820,121	888,681	34,829	923,510
TOTAL EXPENDITURES	\$ 17,819,114	\$ 18,240,739	\$ 18,832,063	\$ 21,795,563	\$ 2,442,080	\$ 24,237,643
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,083,775	\$ 3,599,840	\$ 3,590,789	\$ 2,066,055	\$ (2,066,055)	\$ -
Other Financing Sources						
Transfers	(150,000)	(188,055)	19,309	-	-	-
Unappropriated Reserves	(952,170)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (1,102,170)	\$ (188,055)	\$ 19,309	\$ -	\$ -	\$ -
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 1,981,605	\$ 3,411,785	\$ 3,610,098	\$ 2,066,055	\$ (2,066,055)	\$ -

**GENERAL FUND
TEN YEAR GRAPHIC COMPARISON OF REVENUES AND EXPENDITURES
FY 2014-15 TO 2023-24**



**GENERAL FUND
REVENUES BY SOURCE - DETAIL
ACTUAL, BUDGET, AND ESTIMATED
FY 2020-21 TO 2023-24**

Account Description	Actual 2020-21	Actual 2021-22	Budget 2022-23	Estimated 2022-23	Variance Favorable (Unfavorable)	Budget 2023-24
Current Ad Valorem Taxes	\$ 13,508,197	\$ 13,987,564	\$ 16,006,515	\$ 15,335,222	\$ 774,521	\$ 16,109,743
Current Penalty and Interest	30,580	35,000	35,000	30,000	-	30,000
Delinquent Ad Valorem Taxes	53,805	50,000	50,000	76,000	(16,000)	60,000
Delinquent Penalty & Interest	28,869	20,000	25,000	36,000	(6,000)	30,000
AD VALOREM TAXES	\$ 13,621,450	\$ 14,092,564	\$ 16,116,515	\$ 15,477,222	\$ 752,521	\$ 16,229,743
Electrical Franchise Tax	\$ 780,165	\$ 780,000	\$ 780,000	\$ 871,049	\$ (21,049)	\$ 850,000
Natural Gas Franchise Tax	111,801	85,000	85,000	140,000	(15,000)	125,000
Telephone Franchise Tax	42,544	40,000	40,000	40,000	-	40,000
Sanitation Franchise Tax	120,727	350,000	120,000	100,000	-	100,000
Cable TV Franchise Tax	153,727	155,000	155,000	155,000	-	155,000
FRANCHISE TAXES	\$ 1,208,965	\$ 1,410,000	\$ 1,180,000	\$ 1,306,049	\$ (36,049)	\$ 1,270,000
City Sales Tax	\$ 3,392,656	\$ 3,250,000	\$ 3,500,000	\$ 4,000,000	\$ -	\$ 4,000,000
Mixed Drinks Tax	9,748	4,500	10,000	10,000	-	10,000
Other Taxes	68	-	-	100	(100)	-
OTHER TAXES	\$ 3,402,472	\$ 3,254,500	\$ 3,510,000	\$ 4,010,100	\$ (100)	\$ 4,010,000
TOTAL TAXES	\$ 18,232,887	\$ 18,757,064	\$ 20,806,515	\$ 20,793,371	\$ 716,372	\$ 21,509,743
Animal Licenses	\$ 255	\$ 400	\$ 300	\$ 300	\$ -	\$ 300
Miscellaneous Licenses	17,333	10,000	12,000	15,000	(3,000)	12,000
TOTAL LICENSES	\$ 17,588	\$ 10,400	\$ 12,300	\$ 15,300	\$ (3,000)	\$ 12,300

**GENERAL FUND
REVENUES BY SOURCE - DETAIL
ACTUAL, BUDGET, AND ESTIMATED
FY 2020-21 TO 2023-24**

Account Description	Actual 2020-21	Budget 2021-22	Budget 2022-23	Estimated 2022-23	Variance Favorable (Unfavorable)	Budget 2023-24
Building Permits	\$ 382,176	\$ 350,000	\$ 425,000	\$ 300,000	\$ -	\$ 300,000
Alarm Permits	18,360	15,000	15,000	16,000	(1,000)	15,000
Fire Code Permits	120	500	200	200	-	200
Mechanical Permits	22,485	15,000	15,000	15,000	-	15,000
Development Inspection Fees	49,856	100	20,000	10,000	10,000	20,000
Lodging License Permits	1,000	400	400	800	(400)	400
Planning and Zoning Fees	12,465	7,500	7,500	10,000	(2,500)	7,500
PERMITS & FILING FEES	\$ 486,462	\$ 388,500	\$ 483,100	\$ 352,000	\$ 6,100	\$ 358,100
LICENSES & PERMITS	\$ 504,049	\$ 398,900	\$ 495,400	\$ 367,300	\$ 3,100	\$ 370,400
Municipal Court Fines	\$ 392,179	\$ 400,000	\$ 400,000	\$ 300,000	\$ 50,000	\$ 350,000
Warrant Fees	29,510	25,000	25,000	25,000	-	25,000
Defensive Driving School	5,341	9,000	5,000	3,000	1,000	4,000
Insurance Dismissal Fees	640	9,000	5,000	3,500	500	4,000
Arrest Fees	19,553	20,000	20,000	15,000	5,000	20,000
Special Expense Fees	150,492	170,000	170,000	70,000	55,000	125,000
Restitution Fees	150	-	-	8,500	(8,500)	-
Other Fines and Forfeitures	20,053	18,000	18,000	17,000	-	17,000
FINES AND FORFEITURES	\$ 617,919	\$ 651,000	\$ 643,000	\$ 442,000	\$ 103,000	\$ 545,000
Interest on Investments	\$ 23,322	\$ 125,000	\$ 150,000	\$ 425,000	\$ (125,000)	\$ 300,000
Building Rentals	-	-	-	-	-	-
Gas Well Permits	9,750	30,000	30,000	34,500	0	34,500
Miscellaneous	33,364	35,000	35,000	40,000	(5,000)	35,000
USE OF MONEY & PROPERTY	\$ 66,436	\$ 190,000	\$ 215,000	\$ 499,500	\$ (130,000)	\$ 369,500

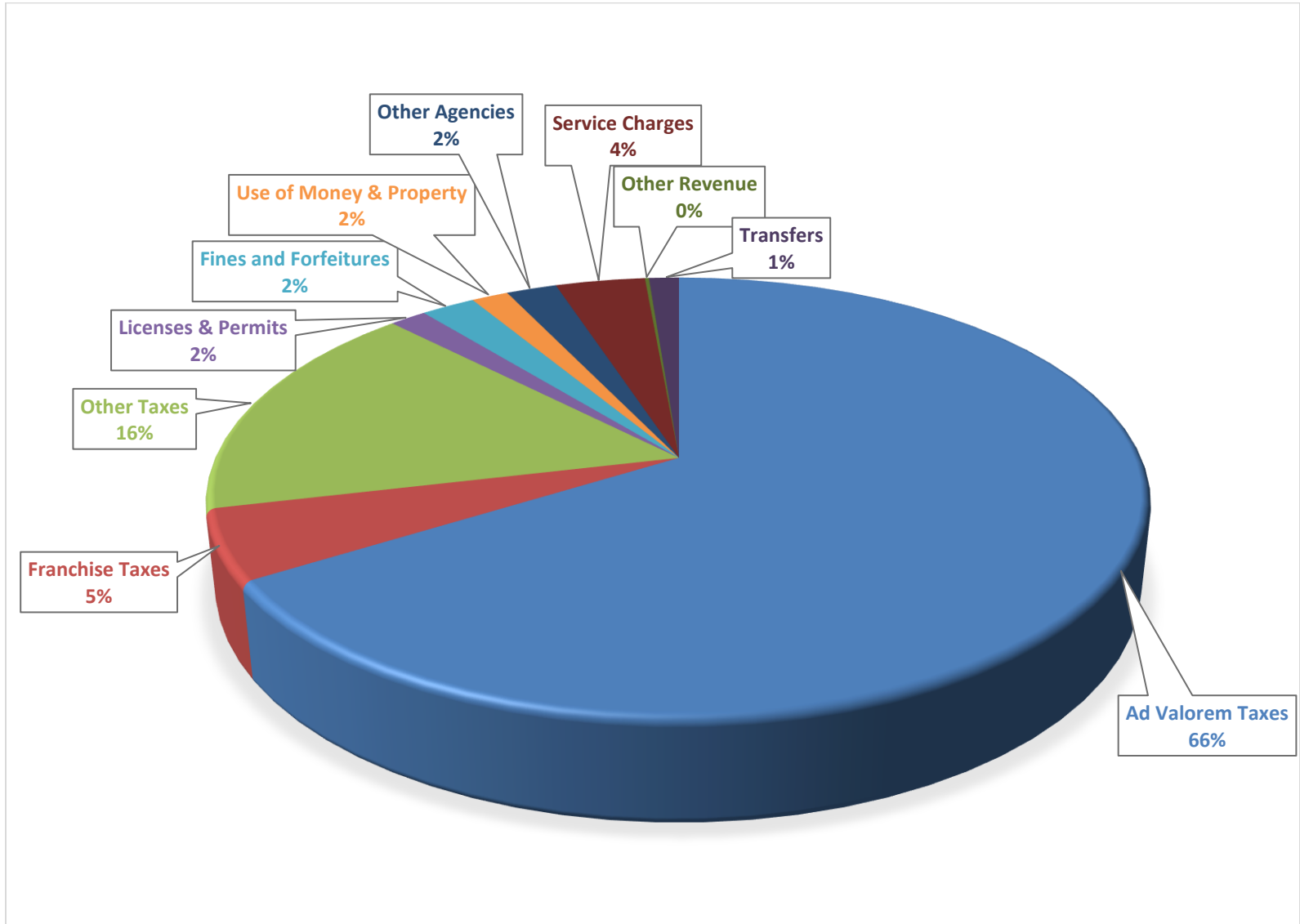
**GENERAL FUND
REVENUES BY SOURCE - DETAIL
ACTUAL, BUDGET, AND ESTIMATED
FY 2020-21 TO 2023-24**

Account Description	Actual 2020-21	Budget 2021-22	Budget 2022-23	Estimated 2022-23	Variance Favorable (Unfavorable)	Budget 2023-24
Fire Service Contract	\$ 326,244	\$ 290,000	\$ 325,000	\$ 320,000	\$ 5,000	\$ 325,000
SRO Officers FWISD	192,683	180,000	180,000	180,000	-	180,000
Other Agency Revenue	-	-	-	-	-	-
OTHER AGENCIES	\$ 518,927	\$ 470,000	\$ 505,000	\$ 500,000	\$ 5,000	\$ 505,000
Animal Shelter Fees	\$ 10,440	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2,000	\$ 12,000
Lot Cleaning/Mowing Fees	-	-	-	1,500	(1,500)	-
Ambulance Fees	891,021	700,000	700,000	700,000	-	700,000
Street Cut Charges	88,254	75,000	75,000	100,000	-	100,000
Misc. Service Charges	-	-	-	-	-	-
CITIZEN SERVICES	\$ 989,714	\$ 785,000	\$ 785,000	\$ 811,500	\$ 500	\$ 812,000
Parks Fees	\$ 29,914	\$ 20,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Recreation Fees	26,802	34,000	34,000	34,000	-	34,000
RECREATION SERVICES	\$ 56,716	\$ 54,000	\$ 64,000	\$ 64,000	\$ -	\$ 64,000
Maps, Copies, and Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Certificates	6,211	7,000	5,000	6,000	(1,000.00)	5,000
Equipment	1,526	-	-	-	-	-
Special Use Trash Bags	5,343	5,000	5,000	4,500	-	4,500
Cemetery Lots	-	-	-	500	-	500
Vehicles	49,771	10,000	10,000	10,000	-	10,000
Misc. Sale of Goods	1,704	2,000	2,000	1,500	500	2,000
SALE OF GOODS	\$ 64,555	\$ 24,000	\$ 22,000	\$ 22,500	\$ (500)	\$ 22,000
SERVICE CHARGES	\$ 1,110,985	\$ 863,000	\$ 871,000	\$ 898,000	\$ -	\$ 898,000

**GENERAL FUND
REVENUES BY SOURCE - DETAIL
ACTUAL, BUDGET, AND ESTIMATED
FY 2020-21 TO 2023-24**

Account Description	Actual 2020-21	Budget 2021-22	Budget 2022-23	Estimated 2022-23	Variance Favorable (Unfavorable)	Budget 2023-24
Sales of Property	\$ 749,943	\$ -	\$ -	\$ 321,447	\$ (321,447)	\$ -
SALE OF PROPERTY	\$ 749,943	\$ -	\$ -	\$ 321,447	\$ (321,447)	\$ -
Insurance Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Anticipated American Rescue Plan Act	-	-	2,911,733	-	-	-
Miscellaneous Revenue	39,433	25,000	40,000	40,000	-	40,000
OTHER REVENUE	\$ 39,433	\$ 25,000	\$ 2,951,733	\$ 40,000	\$ -	\$ 40,000
TRANSFERS	\$ 311,945	\$ -	\$ 325,000	\$ 300,000	\$ -	\$ 300,000
TOTAL REVENUES	\$ 22,152,524	\$ 21,354,964	\$ 26,812,648	\$ 24,161,618	\$ 697,472	\$ 24,537,643

**GENERAL FUND
CURRENT YEAR GRAPHIC COMPARISON OF REVENUES
FY 2023-24**



**GENERAL FUND
SEVEN YEAR SUMMARY OF REVENUES BY SOURCE
ACTUAL AND ESTIMATED COLLECTIONS
FY 2017-18 TO 2023-24**

Account Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
Ad Valorem Taxes	\$ 11,312,436	\$ 12,076,838	\$ 13,172,607	\$ 13,621,451	\$ 13,888,739	\$ 15,477,222	\$ 16,229,743
Franchise Taxes	1,399,945	1,546,789	1,444,339	1,208,965	1,234,011	1,306,049	1,270,000
Other Taxes	2,456,901	2,895,454	3,315,099	3,402,472	3,907,011	4,010,100	4,010,000
TAXES	\$ 15,169,282	\$ 16,519,081	\$ 17,932,045	\$ 18,232,887	\$ 19,029,761	\$ 20,793,371	\$ 21,509,743
Licenses	\$ 1,445	\$ 26,808	\$ 15,463	\$ 17,588	\$ 17,260	\$ 15,300	\$ 12,300
Permits and Filing Fees	444,173	676,545	638,656	486,461	993,460	352,000	358,100
LICENSES & PERMITS	\$ 445,618	\$ 703,353	\$ 654,118	\$ 504,049	\$ 1,010,720	\$ 367,300	\$ 370,400
FINES AND FORFEITURES	748,566	687,162	669,883	617,919	510,500	442,000	545,000
USE OF MONEY & PROPERTY	173,905	254,723	150,384	66,436	95,941	499,500	369,500
OTHER AGENCIES	422,003	556,195	540,257	518,927	530,960	500,000	505,000
Citizen Services	\$ 821,516	\$ 697,744	\$ 849,834	\$ 989,714	\$ 1,029,340	\$ 811,500	\$ 812,000
Recreation Services	48,625	50,719	53,262	56,716	81,011	64,000	64,000
Sale of Goods	29,322	27,001	14,601	814,497	78,476	343,947	22,000
SERVICE CHARGES	\$ 899,463	\$ 775,464	\$ 917,697	\$ 1,860,928	\$ 1,188,827	\$ 1,219,447	\$ 898,000
OTHER REVENUE	77,506	(31,012)	38,504	39,433	56,143	40,000	40,000
TRANSFERS	-	-	-	311,945	319,309	300,000	300,000
TOTAL REVENUES	\$ 17,936,343	\$ 19,464,966	\$ 20,902,888	\$ 22,152,524	\$ 22,742,161	\$ 24,161,618	\$ 24,537,643

**GENERAL FUND
SEVEN YEAR SUMMARY OF REVENUES BY SOURCE
ACTUAL AND ESTIMATED COLLECTIONS
PERCENT OF TOTAL
FY 2017-18 TO 2023-24**

Account Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
Ad Valorem Taxes	63.07%	62.04%	63.02%	61.49%	61.07%	64.06%	66.14%
Franchise Taxes	7.81%	7.95%	6.91%	5.46%	5.43%	5.41%	5.18%
Other Taxes	13.70%	14.88%	15.86%	15.36%	17.18%	16.60%	16.34%
TOTAL TAXES	84.57%	84.87%	85.79%	82.31%	83.68%	86.06%	87.66%
Licenses	0.01%	0.14%	0.07%	0.08%	0.08%	0.06%	0.05%
Permits and Filing Fees	2.48%	3.48%	3.06%	2.20%	4.37%	1.46%	1.46%
LICENSES & PERMITS	2.48%	3.61%	3.13%	2.28%	4.44%	1.52%	1.51%
FINES AND FORFEITURES	4.17%	3.53%	3.20%	2.79%	2.24%	1.83%	2.22%
USE OF MONEY & PROPERTY	0.97%	1.31%	0.72%	0.30%	0.42%	2.07%	1.51%
OTHER AGENCIES	2.35%	2.86%	2.58%	2.34%	2.33%	2.07%	2.06%
Citizen Services	4.58%	3.58%	4.07%	4.47%	4.53%	3.36%	3.31%
Recreation Services	0.27%	0.26%	0.25%	0.26%	0.36%	0.26%	0.26%
Sale of Goods	0.16%	0.14%	0.07%	3.68%	0.35%	1.42%	0.09%
SERVICE CHARGES	5.01%	3.98%	4.39%	8.40%	5.23%	5.05%	3.66%
OTHER REVENUE	0.43%	-0.16%	0.18%	0.18%	0.25%	0.17%	0.16%
TRANSFERS	0.00%	0.00%	0.00%	1.41%	1.40%	1.24%	1.22%
TOTAL REVENUES	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

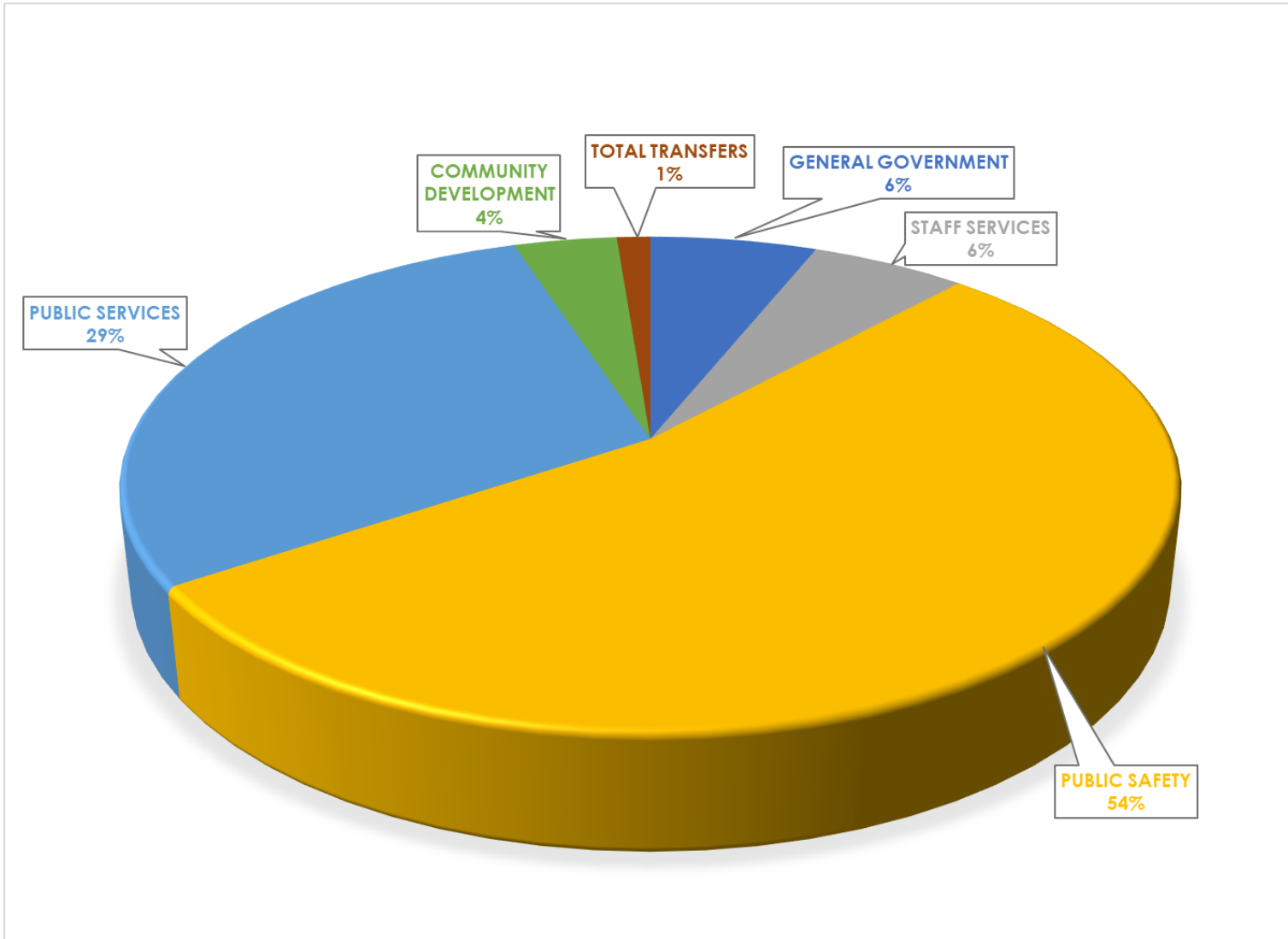
**GENERAL FUND
SUMMARY OF EXPENDITURES BY FUNCTION AND DEPARTMENT
ACTUAL, BUDGET, AND ESTIMATED
FY 2016-17 TO 2022-23**

Department	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
City Council	19,637	18,430	19,736	11,613	15,196	15,530	19,811
City Manager	366,922	392,529	399,320	390,411	407,109	431,833	455,063
City Secretary	388,570	414,618	361,815	425,981	418,505	448,655	496,734
Non-Departmental	1,207,388	1,329,046	1,382,486	1,653,040	1,827,674	1,972,764	521,645
GENERAL GOVERNMENT	\$ 1,982,517	\$ 2,154,623	\$ 2,163,357	\$ 2,481,045	\$ 2,668,484	\$ 2,868,782	\$ 1,493,253
Finance	537,739	585,388	513,045	533,571	568,629	610,028	621,065
Information Technology	428,435	574,196	529,967	577,311	569,938	649,658	716,563
Personnel	50,347	41,159	26,745	48,403	35,467	43,000	55,500
STAFF SERVICES	\$ 1,016,521	\$ 1,200,743	\$ 1,069,757	\$ 1,159,286	\$ 1,174,034	\$ 1,302,686	\$ 1,393,128
Police	6,503,847	6,507,348	6,467,574	6,706,396	6,685,772	7,708,156	8,211,729
Fire	3,440,714	3,606,647	2,865,521	2,620,111	2,610,011	1,639,526	4,693,967
Municipal Court	236,159	232,524	239,670	237,464	263,832	269,978	303,209
PUBLIC SAFETY	\$ 10,180,719	\$ 10,346,519	\$ 9,572,765	\$ 9,563,971	\$ 9,559,615	\$ 9,617,660	\$ 13,208,905
Public Services	214,275	228,960	225,377	222,854	233,055	245,827	253,876
Public Works	1,480,833	1,832,556	2,074,069	2,214,872	2,380,581	4,742,688	4,797,759
Parks and Recreation	942,605	1,000,508	985,634	941,502	1,018,692	1,097,089	1,086,736
Support Services	471,504	476,012	524,137	499,119	532,743	592,553	611,799
Code Compliance	88,240	84,616	96,435	111,148	116,895	131,671	140,769
City Engineering	293,075	297,949	299,178	296,901	327,843	307,926	327,908
PUBLIC SERVICES	\$ 3,490,532	\$ 3,920,601	\$ 4,204,830	\$ 4,286,396	\$ 4,609,809	\$ 7,117,754	\$ 7,218,847
Management Services	193,706	209,930	233,207	246,497	253,146	266,826	283,445
Planning & Zoning	206,923	207,252	227,131	233,212	245,928	271,867	263,253
City Inspection	338,755	340,780	350,489	296,329	321,046	349,988	376,812
COMMUNITY DEVELOPMENT	\$ 739,384	\$ 757,962	\$ 810,827	\$ 776,038	\$ 820,120	\$ 888,681	\$ 923,510
TOTAL EXPENDITURES	17,409,673	18,380,448	17,821,536	18,266,736	18,832,062	21,795,563	24,237,643
TOTAL TRANSFERS	2,000,000	1,884,804	1,202,170	500,000	300,000	300,000	300,000
UNAPPROPRIATED RESERVES	2,266	2,266	(2,422)	(25,997)	-	-	-
TOTAL EXPENDITURES	\$ 19,411,938	\$ 20,267,518	\$ 19,021,284	\$ 18,740,739	\$ 19,132,062	\$ 22,095,563	\$ 24,537,643

**GENERAL FUND
SUMMARY OF EXPENDITURES BY FUNCTION AND DEPARTMENT
ACTUAL, BUDGET, AND ESTIMATED
FY 2017-18 TO 2023-24**

Department	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
City Council	0.10%	0.09%	0.10%	0.06%	0.08%	0.07%	0.08%
City Manager	1.89%	1.94%	2.10%	2.08%	2.13%	1.95%	1.85%
City Secretary	2.00%	2.05%	1.90%	2.27%	2.19%	2.03%	2.02%
Non-Departmental	6.22%	6.56%	7.27%	8.82%	9.55%	8.93%	2.13%
GENERAL GOVERNMENT	10.21%	10.63%	11.37%	13.24%	13.95%	12.98%	6.09%
Finance	2.77%	2.89%	2.70%	2.85%	2.97%	2.76%	2.53%
Information Technology	2.21%	2.83%	2.79%	3.08%	2.98%	2.94%	2.92%
Personnel	0.26%	0.20%	0.14%	0.26%	0.19%	0.19%	0.23%
STAFF SERVICES	5.24%	5.92%	5.62%	6.19%	6.14%	5.90%	5.68%
Police	33.50%	32.11%	34.00%	35.79%	34.95%	34.89%	33.47%
Fire	17.72%	17.80%	15.06%	13.98%	13.64%	7.42%	19.13%
Municipal Court	1.22%	1.15%	1.26%	1.27%	1.38%	1.22%	1.24%
PUBLIC SAFETY	52.45%	51.05%	50.33%	51.03%	49.97%	43.53%	53.83%
Public Services	1.10%	1.13%	1.18%	1.19%	1.22%	1.11%	1.03%
Public Works	7.63%	9.04%	10.90%	11.82%	12.44%	21.46%	19.55%
Parks and Recreation	4.86%	4.94%	5.18%	5.02%	5.32%	4.97%	4.43%
Support Services	2.43%	2.35%	2.76%	2.66%	2.78%	2.68%	2.49%
Code Compliance	0.45%	0.42%	0.51%	0.59%	0.61%	0.60%	0.57%
City Engineering	1.51%	1.47%	1.57%	1.58%	1.71%	1.39%	1.34%
PUBLIC SERVICES	17.98%	19.34%	22.11%	22.87%	24.09%	32.21%	29.42%
Management Services	1.00%	1.04%	1.23%	1.32%	1.32%	1.21%	1.16%
Planning & Zoning	1.07%	1.02%	1.19%	1.24%	1.29%	1.23%	1.07%
City Inspection	1.75%	1.68%	1.84%	1.58%	1.68%	1.58%	1.54%
COMMUNITY DEVELOPMENT	3.81%	3.74%	4.26%	4.14%	4.29%	4.02%	3.76%
TOTAL EXPENDITURES	89.69%	90.69%	93.69%	97.47%	98.43%	98.64%	98.78%
TOTAL TRANSFERS	10.30%	9.30%	6.32%	2.67%	1.57%	1.36%	1.22%
UNAPPROPRIATED RESERVES	0.01%	0.01%	-0.01%	-0.14%	0.00%	0.00%	0.00%
TOTAL EXPENDITURES	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

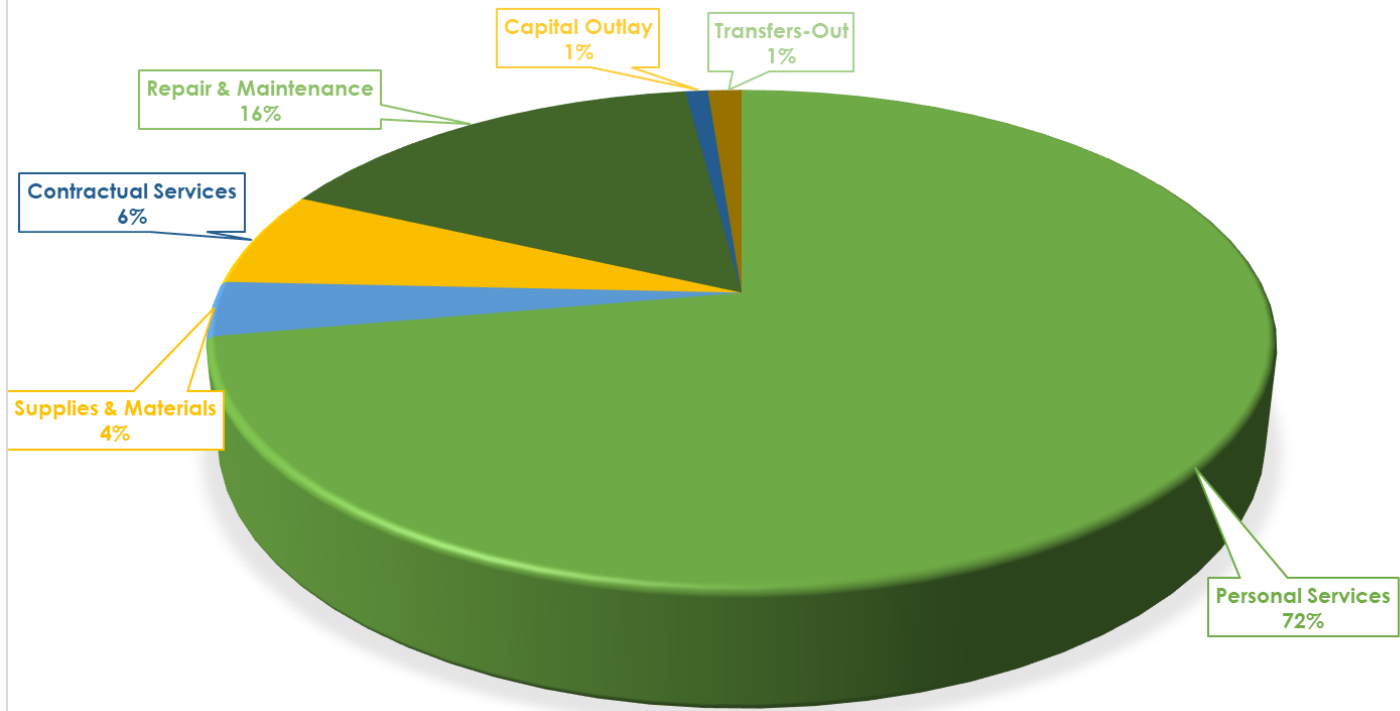
**GENERAL FUND
CURRENT YEAR GRAPHIC COMPARISON OF EXPENDITURES
FY 2023-24**



**GENERAL FUND
SUMMARY OF EXPENDITURES BY CLASSIFICATION
ACTUAL, BUDGET, AND ESTIMATED
FY 2020-21 TO 2023-24**

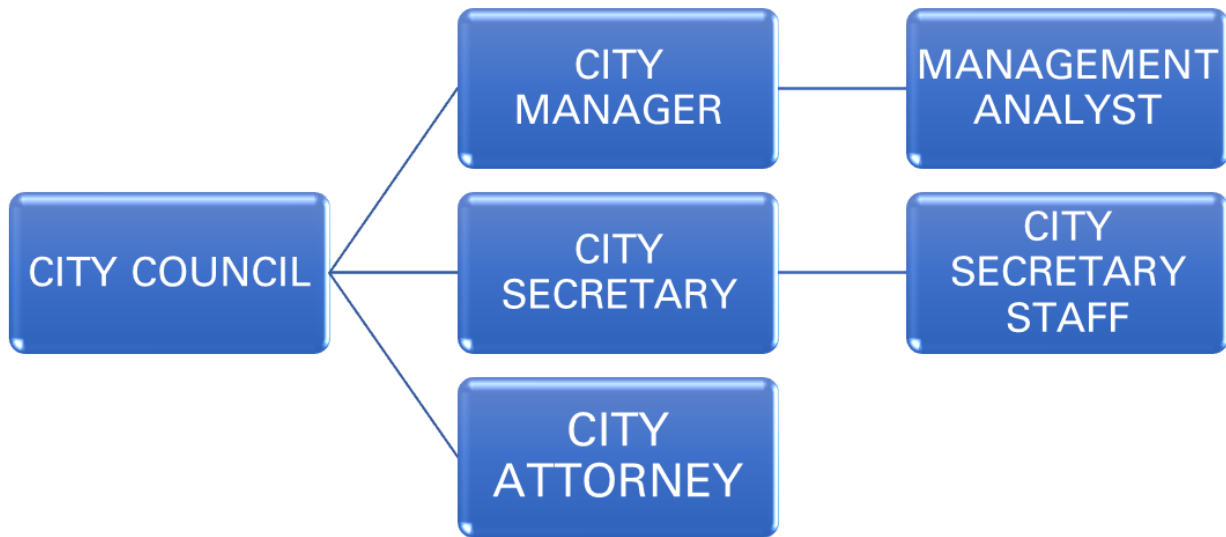
Expenditure Classifications	Actual 2020-21	Actual 2021-22	Budget 2022-23	Estimated 2022-23	2023-24	
					Budget vs. 2022-23 Est.	Budget 2023-24
Personal Services	\$ 13,239,995	\$ 13,600,697	\$ 17,029,733	\$ 13,926,420	\$ 3,783,536	\$ 17,709,956
Supplies & Materials	678,683	741,545	857,996	829,863	40,889	870,752
Contractual Services	2,616,490	2,700,961	2,851,978	2,910,223	(1,387,318)	1,522,905
Repair & Maintenance	1,447,331	1,634,656	3,953,696	3,957,191	(23,001)	3,934,190
Capital Outlay	<u>258,240</u>	<u>154,204</u>	<u>148,440</u>	<u>171,866</u>	<u>27,974</u>	<u>199,840</u>
TOTAL EXPENDITURES	\$ 18,240,739	\$ 18,832,063	\$ 24,841,843	\$ 21,795,563	\$ 2,442,080	\$ 24,237,643
Transfers-Out	500,000	300,000	300,000	300,000	-	300,000
EXPENDITURES AND TRANSFERS	\$ 18,740,739	\$ 19,132,063	\$ 25,141,843	\$ 22,095,563	\$ 2,442,080	\$ 24,537,643

**GENERAL FUND
EXPENDITURE COMPARISON
BY CLASSIFICATION
FY 2023-24**



GENERAL GOVERNMENT

**CITY OF BENBROOK, TEXAS
GENERAL GOVERNMENT FUNCTION**



GENERAL GOVERNMENT FUNCTIONAL DESCRIPTION

The General Government Functional area performs all the general administrative activities of the City. This functional area is comprised of the following departments: City Council, City Manager, City Secretary, and Non-Departmental. The General Government function, along with the Staff Services function, provides the necessary support services for the various line department/divisions. Positions funded in the General Government function include the Mayor, City Councilmembers, City Manager, Management Analyst, City Secretary, Deputy City Secretary, and Administrative Clerk.

The Functional Summary page provides financial information for the General Government function on an actual basis for 2021-22; on an adopted budget and twelve-month estimate basis for 2022-23; and on a department request, decision package, total request, and adopted budget basis for 2023-24.

The General Government Function's total 2023-24 Budget is \$1,493,253. This allocation is \$21,970 more than the amount requested by Department Heads in their 2023-24 total request of \$1,471,283. This total request includes \$1,471,283 for base budget expenditure and no decision packages were requested. A 3.0 percent COLA was approved bring the total budget to \$1,493,253.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program, or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2022-23) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Classification and Compensation Plan, and/or request funds for a new capital outlay.

The Division Reconciliation and Decision Package Summary provides a reconciliation of all changes made from the total request to the adopted budget. This summary also provides a list of all decision packages requested for General Government Activities. The list of decision packages categorizes the decision packages as funded or not-funded and provides the allocation amount approved for each funded package.

FUNCTIONAL SUMMARY

FY 2023-24 BUDGET

GENERAL GOVERNMENT

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2021-22 ACTUAL	2022-23		2023-24				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 844,309	\$ 915,117	\$ 902,129	\$ 925,283	\$ -	\$ 925,283	\$ 947,253	\$ 21,970
5100	Supplies & Materials	19,214	21,525	20,950	24,400	-	24,400	24,400	-
5200	Contractual Services	1,793,961	1,889,815	1,944,553	520,100	-	520,100	520,100	-
5300	Repair & Maintenance	11,001	1,500	1,000	1,500	-	1,500	1,500	-
5400	Capital Outlay	-	-	150	-	-	-	-	-
TOTAL EXPENDITURES		\$ 2,668,485	\$ 2,827,957	\$ 2,868,782	\$ 1,471,283	\$ -	\$ 1,471,283	\$ 1,493,253	\$ 21,970

BUDGETED POSITIONS (FTE)	13.0	13.0	13.0	13.0	-	13.0	13.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CHANGES TO TOTAL REQUESTS

- 3.0% COLA for Employees \$ 21,970

TOTAL CHANGES	\$ 21,970
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SUMMARY OF DECISION PACKAGES

FUNDED BY GENERAL FUND

- None \$ -

NOT FUNDED BY GENERAL FUND

- None \$ -

TOTAL DECISION PACKAGES	\$ -
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DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
GENERAL GOVERNMENT	CITY COUNCIL	CITY COUNCIL	01-11-01

DIVISION DESCRIPTION:

The Mayor and six members of the City Council are the policy-making and legislative body of the City. The City Council is responsible for making policy decisions relative to the types and levels of service provided to the residents of Benbrook. These duties include: adopting ordinances, approving major purchases and contractual agreements, adopting the Annual Budget and Capital Improvements Report, and making appointments to various positions. Among the key appointments made by the City Council are the City Manager, City Secretary, and the Municipal Court Judge. The City Council also appoints members to all of the City's advisory boards and commissions.

DIVISION GOALS:

- To effectively represent the residents of the City of Benbrook.
- To formulate and enact public policy.
- To provide leadership as the legislative and policy-making body of the community.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To act as the elected representatives of Benbrook residents, formulate public policy to meet community needs, and seek ways to increase citizen involvement.
- To consider, evaluate, and make decisions on various items brought before the City Council.
- To allocate available funds in the most effective and efficient manner so that residents receive the highest level of services at the lowest possible cost.
- To review and evaluate the objectives of all municipal activities through study, evaluation, and adoption of the Annual Budget and Capital Improvement Report.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	57.0%	75.3%	75.0%	100.0%
Number of City Council Meetings	23	23	23	24
Council Meeting Attendance (All Members)	159	146	156	168
Number of Ordinances	13	12	13	13

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: GENERAL GOVERNMENT Department: CITY COUNCIL Division: CITY COUNCIL Account: 01-11-01

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ESTIMATED BUDGETED 12 MONTHS		DEPARTMENT REQUEST 2023-24			2023-24 ADOPTED BUDGET
			REQUEST	PACKAGES	TOTAL REQUEST			
Personal Services	\$ 8,108	\$ 8,635	\$ 9,051	\$ 8,620	\$ 9,051	\$ -	\$ 9,051	\$ 9,051
Supplies & Materials	593	203	750	500	750	-	750	750
Contractual Services	2,912	6,358	10,010	6,410	10,010	-	10,010	10,010
Repair & Maintenance	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 11,613	\$ 15,196	\$ 19,811	\$ 15,530	\$ 19,811	\$ -	\$ 19,811	\$ 19,811

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Mayor (1)	n/a	\$100	\$ 1,200	0.5	0.5	0.5
Councilmember (6)	n/a	\$100	7,200	3.0	3.0	3.0
PERSONNEL TOTALS			\$ 8,400	3.5	3.5	3.5

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
GENERAL GOVERNMENT	CITY MANAGER	CITY MANAGER	01-12-01

DIVISION DESCRIPTION:

The City Manager is the chief administrative officer of the City. Responsibilities of the City Manager include: providing administration of all City departments, reviewing and updating all management policies and regulations, and enforcing the ordinances and laws of the City. The City Manager is also responsible for preparation of the Annual Budget, the Capital Improvements Report, and other reports and information that are required by the City Council to conduct the affairs of the City of Benbrook. The Management Analyst, also budgeted within this Activity, provides support to the City Manager.

DIVISION GOALS:

- To coordinate and administer all City functions and provide all services necessary to the residents of Benbrook as effectively and efficiently as possible.
- To prepare and submit to the City Council a balanced plan for financing municipal services.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To monitor expenditures of all Departments and remain within + or - 5% of the Operating Funds' budget allocation.
- To provide relevant and timely information as needed by the City Council to conduct the business of the City.
- To study problem areas and propose viable solutions that meet community needs for citizen and City Council consideration.
- To provide the administrative direction necessary to achieve the activity objectives as stated in the Budget.
- To prepare and present a balanced plan for financing municipal services through the Annual Budget and the Capital Improvements Report.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	88.1%	99.2%	89.8%	100.0%
Percent of Budget Expended - General Fund	94.8%	89.6%	88.0%	100.0%
Number of City Council Meetings Attended	23	22	23	24
Number of Public Hearings Attended	3	3	3	9
Number of Special Work Sessions Attended	14	14	9	10
Number of City Council Communications Prepared	76	76	75	80
Number of Department Head Meetings Held	51	50	51	50

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: **GENERAL GOVERNMENT** Department: **CITY MANAGER** Division: **CITY MANAGER** Account: **01-12-01**

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 388,799	\$ 405,707	\$ 435,653	\$ 429,233	\$ 439,543	\$ -	\$ 439,543	\$ 450,773
Supplies & Materials	112	-	150	150	150	-	150	150
Contractual Services	1,499	1,403	4,140	2,300	4,140	-	4,140	4,140
Repair & Maintenance	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	150	-	-	-	-
TOTAL EXPENDITURES	\$ 390,411	\$ 407,109	\$ 439,943	\$ 431,833	\$ 443,833	\$ -	\$ 443,833	\$ 455,063

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
City Manager	49	\$14,239 to \$19,082	\$ 228,982	1.0	1.0	1.0
Management Analyst	29	\$5,367 to \$7,192	71,592	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 300,574	2.0	2.0	2.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
GENERAL GOVERNMENT	CITY SECRETARY	CITY SECRETARY	01-13-01

DIVISION DESCRIPTION:

The City Secretary is responsible for recording and maintaining the City Council minutes, agendas, ordinances, and other official City records. The office is responsible for all municipal elections and administrative or clerical duties as prescribed by the City Council and/or the City Manager. The City Secretary is also responsible for registering all births and deaths within the City with the Bureau of Vital Statistics. The City Secretary also services as the Director of Civil Service and administers all duties and responsibilities associated with the City's Civil Service program. The City Secretary supervises the personnel and operation of Personnel Services and the Municipal Court. The City Secretary also services as the Human Resources Director and maintains all employee files and information.

DIVISION GOALS:

- To record and maintain the official records of the City.
- To oversee and administer City elections in accordance with all applicable federal, state, and local laws.
- To inventory all records in accordance with the City's retention schedule.
- To file all certificates of birth and death with the Texas Department of Health in a timely manner.
- To administer the City's Civil Service Program according to state laws and ordinances.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To monitor expenditures of all activities supervised and remain within + or - 5% of the Activities' budget allocations.
- To prepare agendas and council packets for delivery by noon Friday prior to Council meetings.
- To have all minutes completed by the fourth day after the meeting.
- To publish all ordinances and other documents as prescribed by state law and the City Charter.
- To administer City elections in accordance with applicable federal, state, and local laws.
- To maintain all records of the City as prescribed by state law.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended - City Secretary	96.8%	94.7%	88.1%	100.0%
Percent of Budget Expended - Total for Activities Supervised	98.2%	97.0%	89.0%	100.0%
Number of Agendas Prepared and Posted	25	25	24	27
Number of Minutes Prepared by Fourth Working Day	24	25	24	25
Number of Ordinances and Other Documents Published	9	10	10	20
Percent of Open Records Requests Completed as Prescribed	100.0%	100.0%	100.0%	100.0%
Number of Elections Administered	127	1	1	2

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function **GENERAL GOVERNMENT**
 Department **CITY SECRETARY**
 Division **CITY SECRETARY**
 Account **01-13-01**

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 370,570	\$ 397,286	\$ 437,918	\$ 427,275	\$ 442,194	\$ -	\$ 442,194	\$ 452,934
Supplies & Materials	1,634	1,071	1,500	1,500	1,500	-	1,500	1,500
Contractual Services	53,776	20,148	42,800	19,880	42,300	-	42,300	42,300
Repair & Maintenance	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 425,981	\$ 418,505	\$ 482,218	\$ 448,655	\$ 485,994	\$ -	\$ 485,994	\$ 496,734

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
City Secretary	40	\$9,179 to \$12,300	\$ 147,604	1.0	1.0	1.0
Deputy City Secretary	26	\$4,636 to \$6,213	74,550	1.0	1.0	1.0
Administrative Clerk	23	\$4,005 to \$5,367	65,204	1.0	1.0	1.0
PERSONNEL TOTALS			128 \$ 287,358	3.0	3.0	3.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
GENERAL GOVERNMENT	NON-DEPARTMENTAL	NON-DEPARTMENTAL	01-15-01

DIVISION DESCRIPTION:

Non-Departmental is the Activity for various expenditures including: postage, legal services, miscellaneous professional services, liability and property insurance, telephone costs, City-wide dues and memberships, vehicle and maintenance costs for Staff cars, internet and website expenses, Council meeting recording and broadcast expenses, BCC/YMCA expenses and memberships for employees, copy machine supplies and maintenance, special projects as approved by the City Council and other expenses.

DIVISION GOALS:

- To service as the account for general expnses and for expenditures that are not directly attributable to any on department.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To provide an environmentally safe place and method for disposing of household hazardous waste items.
- To prepare and distribute an official City of Benbrook newsletter on a bi-monthly basis to Benbrook residents.
- To disseminate information to City employees, on an as-needed basis, that is informative and pertinent.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	101.3%	110.9%	106.2%	100.0%
Household Hazardous Waste Events Held	2	2	2	2
Percentage of Households that Receive Newsletter	98.0%	98.0%	98.0%	98.0%
Frequency of Employee Information Distribution through City Source	Daily	Daily	Daily	Daily

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: GENERAL GOVERNMENT Department: NON-DEPARTMENTAL Division: NON-DEPARTMENTAL Account: 01-15-01

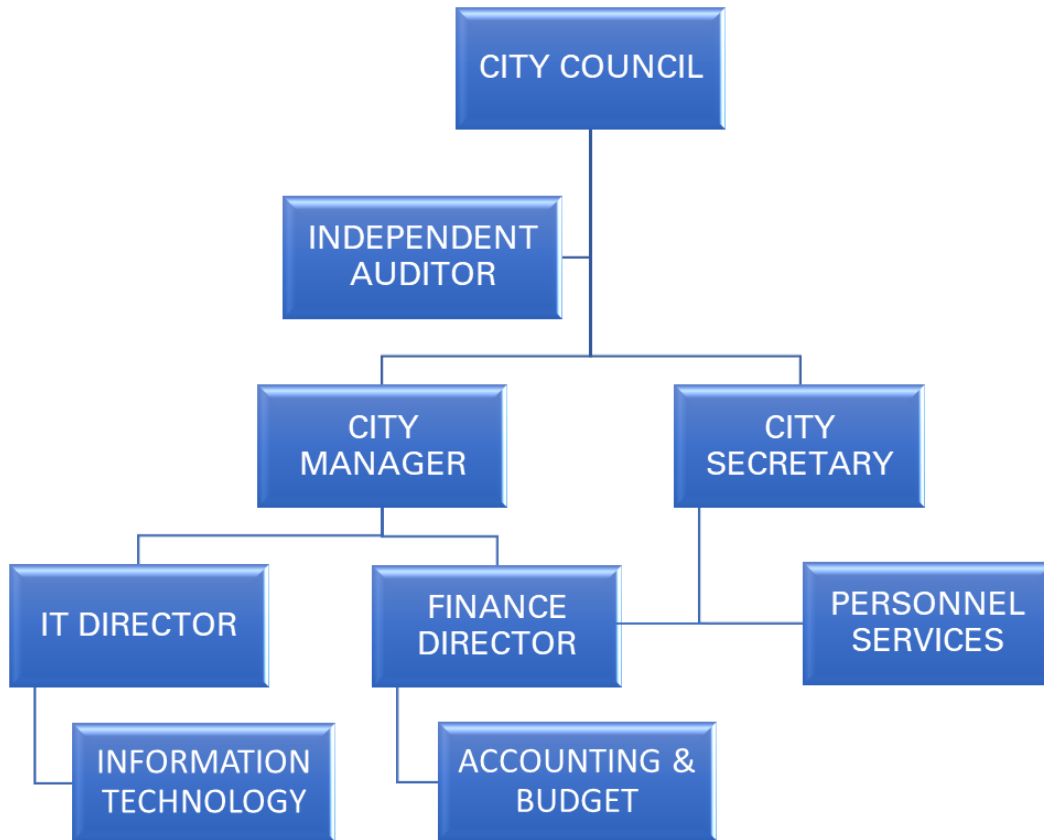
EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 28,569	\$ 32,681	\$ 32,495	\$ 37,001	\$ 34,495	\$ -	\$ 34,495	\$ 34,495
Supplies & Materials	12,551	17,940	19,125	18,800	22,000	-	22,000	22,000
Contractual Services	1,611,491	1,766,052	1,832,865	1,915,963	463,650	-	463,650	463,650
Repair & Maintenance	3,340	11,001	1,500	1,000	1,500	-	1,500	1,500
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,655,951	\$ 1,827,674	\$ 1,885,985	\$ 1,972,764	\$ 521,645	\$ -	\$ 521,645	\$ 521,645

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Senior Center Director	n/a	\$1,300	\$ 15,600	0.5	0.5	0.5
Senior Center Coordinator	n/a	\$1,213	14,560	0.5	0.5	0.5
PERSONNEL TOTALS			\$ 30,160	1.0	1.0	1.0

STAFF SERVICES

**CITY OF BENBROOK, TEXAS
STAFF SERVICES
FUNCTION**



STAFF SERVICES FUNCTIONAL DESCRIPTION

The Staff Services Functional area is comprised of three departments: Finance, Information Technology, and Personnel. The Staff Services function performs all accounting, auditing, budgeting, cash management, personnel, data processing, information technology, purchasing, and risk management functions in the City. Staff assists with receptionist and switchboard duties. The Staff Services function includes the following positions: Finance Director, Accounting Supervisor, Accounting Clerk, Information Technology Director, and Assistant Information Technology Director.

The Functional Summary page provides financial information for the Staff Services Function on an actual basis for 2021-22; on an adopted budget and twelve-month estimate basis for 2022-23; and on a department request, decision package, total request, and adopted budget basis for 2023-24.

The Staff Services Function's total 2023-24 Budget is \$1,393,128. This allocation is \$19,424 more than the amount requested by Department Heads in their 2023-24 total request of \$1,373,704. This total request includes \$1,373,704 for base budget expenditures and no decision packages. A 3.0 percent COLA was approved bring the total budget to \$1,393,128.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2021-22) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Classification and Compensation Matrix, and/or request funds for a new capital outlay.

The Functional Reconciliation and Decision Package Summary provides a reconciliation of all changes made from the total request to the adopted budget. This summary also provides a list of all decision packages requested for Staff Services Activities. The list of decision packages categorizes the decision packages as funded or not-funded and provides the allocation amount approved for each funded package.

FUNCTIONAL SUMMARY

FY 2023-24 BUDGET

STAFF SERVICES

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2021-22 ACTUAL	2022-23		2023-24				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 704,677	\$ 770,846	\$ 763,913	\$ 766,081	\$ -	\$ 766,081	\$ 785,505	\$ 19,424
5100	Supplies & Materials	244,233	300,354	299,854	338,955	-	338,955	338,955	-
5200	Contractual Services	211,100	232,650	224,519	256,668	-	256,668	256,668	-
5300	Repair & Maintenance	14,024	14,400	14,400	12,000	-	12,000	12,000	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 1,174,034	\$ 1,318,250	\$ 1,302,686	\$ 1,373,704	\$ -	\$ 1,373,704	\$ 1,393,128	\$ 19,424

BUDGETED POSITIONS (FTE)	5.0	5.0	5.0	5.0	-	5.0	5.0	-
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EXPLANATION OF CHANGES FROM REQUEST

SUMMARY OF DECISION PACKAGES

CHANGES TO TOTAL REQUESTS

- 3.0% COLA for Employees \$ 19,424

FUNDED BY GENERAL FUND

- None \$ -

NOT FUNDED BY GENERAL FUND

- None \$ -

TOTAL CHANGES \$ 19,424

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
STAFF SERVICES	FINANCE	FINANCE	01-21-01

DIVISION DESCRIPTION:

The Finance Department, under the direction of the Finance Director, is responsible for the financial management of the City. Financial management involves the administration of bonded debt, preparation of the Comprehensive Annual Financial Report (CAFR), and monthly monitoring of all City funds. The Finance Director is also responsible for billing and collecting all amounts due to the City. These funds include: delinquent taxes, street assessments, and various other receivables. The Finance Director also serves as the Budget Director, Purchasing Agent, and Risk Manager.

DIVISION GOALS:

- To prepare the Comprehensive Annual Financial Report by February 1.
- To collect 100 % of all receivables.
- To provide accurate and up-to-date financial information.
- To process cash disbursements and revenue collection reports on a daily basis.

DIVISION OBJECTIVES:

- To monitor expenditures of all Activities supervised and remain within + or - 5% of each Activity's budget allocation.
- To prepare the Comprehensive Financial Report and Approved by City Council by March 31.
- To provide accurate and up-to-date financial information by the twelfth working day of each month.
- To insure that all vouchers are processed and mailed by the tenth day of each month.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended - Finance Department	94.2%	107.8%	99.0%	100.0%
Percent of Budget Expended - Finance and Non-Departmental	99.5%	99.5%	103.0%	100.0%
Date CAFR Presented to City Council	3/18/2021	3/3/2022	3/16/2023	3/21/2024
Number of Monthly Reports Ready by Fifth Working Day	12	12	12	12
Percentage of Vouchers Processed and Mailed by 10th of Month	100%	100%	100%	100%

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 376,534	\$ 417,705	\$ 454,278	\$ 451,759	\$ 446,411	\$ -	\$ 446,411	\$ 457,615
Supplies & Materials	1,268	1,183	2,400	1,900	2,500	-	2,500	2,500
Contractual Services	155,769	149,741	152,000	156,369	160,950	-	160,950	160,950
Repair & Maintenance	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 533,571	\$ 568,629	\$ 608,678	\$ 610,028	\$ 609,861	\$ -	\$ 609,861	\$ 621,065

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Finance Director	42	\$10,120 to \$13,561	\$ 162,735	1.0	1.0	1.0
Accounting Supervisor	32	\$6,213 to \$8,325	82,192	1.0	1.0	1.0
Accounting Clerk	22	\$3,814 to \$5,111	61,090	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 306,017	3.0	3.0	3.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
STAFF SERVICES	INFORMATION TECHNOLOGY	INFORMATION TECHNOLOGY	01-23-01

DIVISION DESCRIPTION:

The Information Technology Activity was created in the 2003-04 Budget. The Director of Information Technology assists in the daily operations of City divisions by providing maintenance support for computer applications, data, and databases City-wide. The Director is responsible for IT asset management, software distribution, server administration, desktop support, e-mail support, and internet and intranet services. The Director supports and maintains the City's fiber optic and coaxial cable networks and facilities. The Director works to strengthen procurement opportunities through volume purchasing. The IT Director is also responsible for evaluating and supporting the City's telephone systems, websites, and servers. In 2017-18, an Assistant Director position was added to the department.

DIVISION GOALS:

- To protect the city's network from cyber security threats.
- To administer and coordinate data processing and computer related activities and services within the organization.
- To assist employees in utilizing the latest software.
- To provide, update, and monitor the City's website.
- To manage, maintain, and upgrade the City's information technology and telecommunications infrastructure.
- To develop and implement an "e-government" strategy and architecture for the City to enhance the delivery of City services by more effectively linking government with citizens and businesses.

DIVISION OBJECTIVES:

- To ensure the city's data is backed up and monitor cyber security threats.
- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To provide software training to employees.
- To administer and coordinate data processing and computer related activities and services within the organization.
- To provide, update, and monitor the City's website.
- To manage and maintain the telephone system for City facilities and users.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	99.1%	95.0%	99.0%	100.0%
Software Training Sessions Held	12	12	12	12
Percentage of Employees with Computer, Network, and Email Access	100.0%	100.0%	100.0%	100.0%
Percentage of Help desk tickets answered	100.0%	100.0%	100.0%	100.0%
Days City's Telephone System Down Due to Technical Difficulties	None	None	None	None
Days City's Website Down Due to Technical Difficulties	None	None	None	None

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COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ESTIMATED BUDGETED 12 MONTHS		DEPARTMENT REQUEST 2023-24			2023-24 ADOPTED BUDGET
			REQUEST	PACKAGES	TOTAL REQUEST			
Personal Services	\$ 307,597	\$ 286,971	\$ 316,568	\$ 312,154	\$ 319,670	\$ -	\$ 319,670	\$ 327,890
Supplies & Materials	248,345	243,050	297,954	297,954	336,455	-	336,455	336,455
Contractual Services	2,631	25,893	25,150	25,150	40,218	-	40,218	40,218
Repair & Maintenance	18,739	14,024	14,400	14,400	12,000	-	12,000	12,000
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 577,311	\$ 569,938	\$ 654,072	\$ 649,658	\$ 708,343	\$ -	\$ 708,343	\$ 716,563

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Information Technology Director	36	\$7,551 to \$10,120	\$ 121,435	1.0	1.0	1.0
Information Technology Assistant Director	32	\$6,213 to \$8,325	99,905	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 221,340	2.0	2.0	2.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
STAFF SERVICES	PERSONNEL	PERSONNEL	01-24-01

DIVISION DESCRIPTION:

The Personnel Services Department is responsible for maintaining all personnel and payroll records, assisting with new employment applications and orientation, administering the employee flex benefit plan, processing all workers' compensation claims and reports, and processing all requests from the Civil Service Board. This Activity is managed and administered by the City Secretary with assistance from the Finance Director.

DIVISION GOALS:

- To provide and maintain complete and accurate personnel and payroll records.
- To process and resolve all employee insurance problems.
- To administer the employee flexible benefits plan without any problems.
- To process all workers' compensation reports without delay.
- To complete all Civil Service Board assignments and requests before the deadline.
- To insure that applicants satisfy the City's Drug Free Workplace Policy.

DIVISION OBJECTIVES:

- To monitor expenditures of all Activities supervised and remain within + or - 5% of each Activity's budget allocation.
- To review and process employee applications.
- To maintain complete and accurate employee personnel records.
- To complete and submit employee insurance and workers' compensation claims within one working day.
- To screen and select new employees who comply with the City's Drug Free Workplace Policy.
- To select a group insurance package that best suits the needs of employees.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	112.6%	71.7%	108.1%	100.0%
Number of Personnel Records Maintained	201	201	202	203
Percentage of Claims Submitted Within One Working Day	100%	100%	100%	100.0%
Percentage of Civil Service Board Requests Completed in One Day	100%	100%	100%	100.0%
Number of Civil Service Examinations Administered	5	5	5	5
Number of Promotional Civil Service Examinations Developed	4	4	4	4
Number of Years with Same Health Insurance Carrier	3	3	4	4

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: **STAFF SERVICES** Department: **PERSONNEL** Division: **PERSONNEL** Account: **01-24-01**

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	-	-	-	-	-	-	-	-
Contractual Services	48,403	35,467	55,500	43,000	55,500	-	55,500	55,500
Repair & Maintenance	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 48,403	\$ 35,467	\$ 55,500	\$ 43,000	\$ 55,500	\$ -	\$ 55,500	\$ 55,500

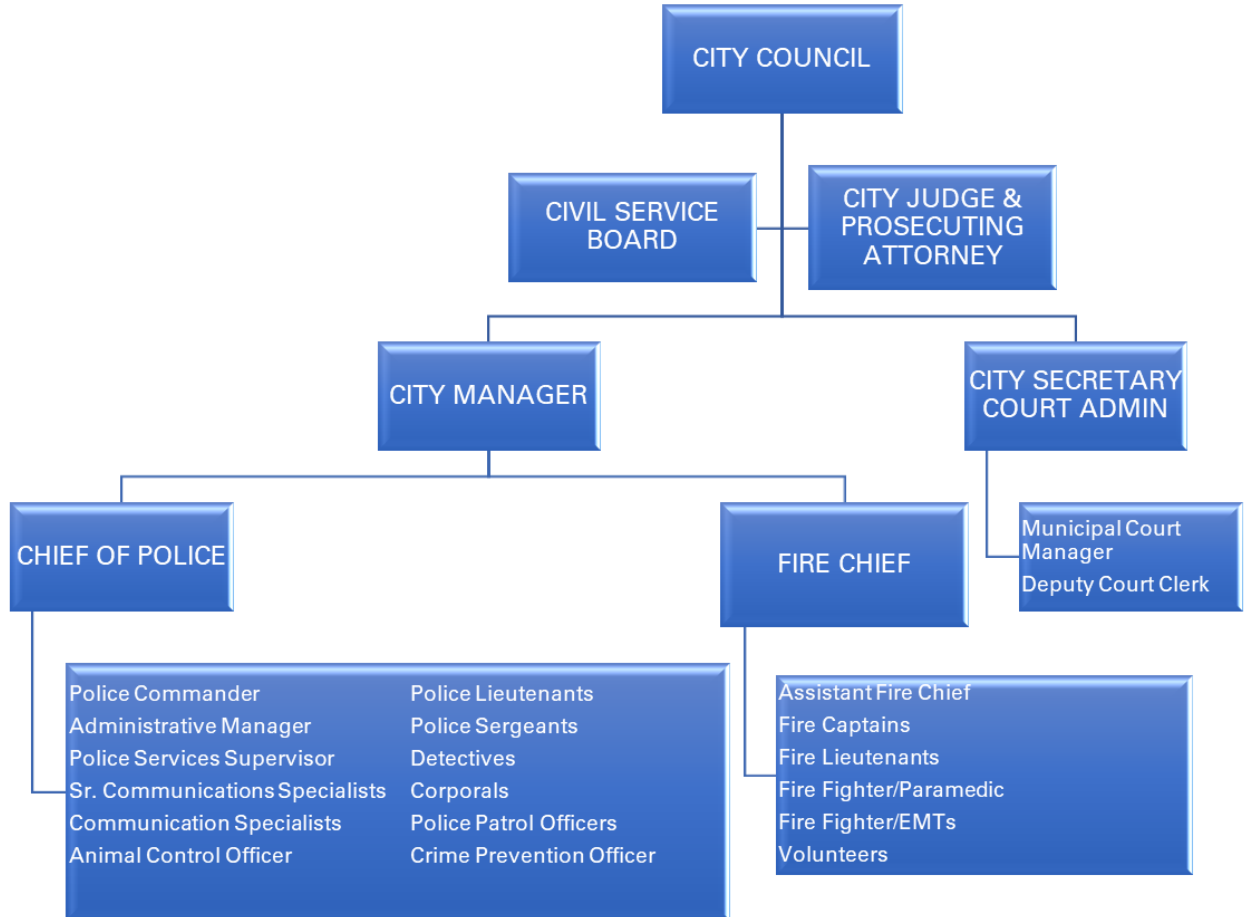
PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
n/a	n/a	n/a	n/a	n/a	n/a	n/a

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PUBLIC SAFETY

**CITY OF BENBROOK, TEXAS
PUBLIC SAFETY
FUNCTION**



PUBLIC SAFETY FUNCTIONAL DESCRIPTION

The Public Safety Functional area is comprised of three departments: Police Department, Fire Department, and Municipal Court. The following positions are currently budgeted within the Public Safety Division: Chief of Police, Commander, Administrative Manager, Police Services Superintendent, Communications Specialists Senior, Police Communications Specialists, Police Lieutenants, Sergeants, Police Officers, Detective/Corporals, Crime Prevention Officer, Crime Analysts, Property Custodian, Animal Control Officer, Fire Chief, Assistant Fire Chief, EMS Chief, Fire Captains, Fire Lieutenants, Firefighter/Paramedics, Firefighter/EMTs, Administrative Clerk, Municipal Court Manager, and Deputy Court Clerk. The Public Safety Division also has numerous part-time positions including: School Crossing Guards, part-time Animal Control Officer, the Municipal Court Judge, Magistrate, the members of the Auxiliary City Fire Support Unit (ACFSU), and the Fire Department Volunteers.

The Functional Summary page provides financial information for the Public Safety Function on an actual basis for 2021-22; on an adopted budget and twelve-month estimate basis for 2022-23; and on a department request, decision package, total request, and adopted budget basis for 2023-24.

The Public Safety function's total 2023-24 Budget is \$13,208,905. This allocation is \$263,758 more than the amount requested by Department Heads in their 2023-24 total request of \$12,945,147. This total request includes \$12,876,613 for base budget expenditures with one decision package, plus a 3.0 percent COLA.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2022-23) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Classification and Compensation Matrix, and/or request funds for a new capital outlay.

The Functional Reconciliation and Decision Package Summary provides a reconciliation of all changes made from the total request to the adopted budget. This summary also provides a list of all decision packages requested for Public Safety Activities. The list of decision packages categorizes the decision packages as funded or not-funded and provides the allocation amount approved for each funded package.

FUNCTIONAL SUMMARY

FY 2023-24 BUDGET

PUBLIC SAFETY

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2021-22 ACTUAL	2022-23		2023-24				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 8,651,975	\$ 11,638,260	\$ 8,621,208	\$ 11,831,176	\$ 67,884	\$ 11,899,060	\$ 12,177,470	\$ 278,410
5100	Supplies & Materials	343,530	389,175	368,160	370,227	400	370,627	366,275	(4,352)
5200	Contractual Services	262,873	266,415	278,385	289,070	250	289,320	284,320	(5,000)
5300	Repair & Maintenance	147,031	174,992	178,191	186,300	-	186,300	181,000	(5,300)
5400	Capital Outlay	154,204	148,440	171,716	199,840	-	199,840	199,840	-
TOTAL EXPENDITURES		\$ 9,559,614	\$ 12,617,282	\$ 9,617,660	\$ 12,876,613	\$ 68,534	\$ 12,945,147	\$ 13,208,905	\$ 263,758

BUDGETED POSITIONS (FTE)	96.5	96.5	96.5	96.5	0.5	97.0	97.0	-
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EXPLANATION OF CHANGES FROM REQUEST

CHANGES TO TOTAL REQUESTS

- 3.0% COLA for Employees \$ 278,410
- Reduction in Motor Vehicle Supplies (2,852)
- Reduction in Vehicle Maintenance (2,500)
- Reduction in Travel Expenses (5,000)
- Reduction in Minor Equipment (1,500)
- Reduction in Building Maintenance (800)
- Reduction in Radio Equipment Maintenance (2,000)

TOTAL CHANGES \$ 263,758

SUMMARY OF DECISION PACKAGES

FUNDED BY GENERAL FUND

- Upgrade Part time Animal Control Officer to Full time Officer \$ 68,534

NOT FUNDED BY GENERAL FUND

- None \$ -

TOTAL DECISION PACKAGES \$ 68,534

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SAFETY	POLICE	MANAGEMENT SERVICES	01-31-01

DIVISION DESCRIPTION:
 The Chief of Police manages and coordinates the activities of the Police Department. He also administers the budget for all Police Activities including: Communications/Records, Patrol, Criminal Investigation Section, Crime Prevention, School Safety, and Animal Control.

- DIVISION GOALS:**
- To coordinate and manage the resources of the Police Department so that the City will provide the best possible law enforcement and crime prevention services to the residents of Benbrook.

- DIVISION OBJECTIVES:**
- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
 - To manage the Police Department so as to provide prompt delivery of quality law enforcement service.
 - To work toward upgrading police equipment to provide improved service to Benbrook's residents.
 - To conduct the employee selection and training process in an effort to retain highly qualified, well-trained personnel.
 - To keep employee turnover under 4% annually.

DIVISION MEASUREMENTS:	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended - Management Services	92.9%	100.9%	91.0%	100.0%
Percent of Budget Expended - Police Department	92.0%	91.5%	100.0%	100.0%
Average Response Time in Minutes	2.83	2.87	2.86	2.85
Number of Training Hours	6,254	2,426	4,234	4,304
Number of Employees in Training	50	50	50	55
Annual Employee Turnover Percentage	11.0%	20.0%	4.0%	11.6%

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: PUBLIC SAFETY Department: POLICE Division: MANAGEMENT SERVICES Account: 01-31-01

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 325,362	\$ 407,677	\$ 436,098	\$ 427,548	\$ 413,883	\$ -	\$ 413,883	\$ 422,748
Supplies & Materials	437	1,288	1,200	1,200	1,200	-	1,200	1,200
Contractual Services	57,527	1,125	1,300	1,300	1,300	-	1,300	1,300
Repair & Maintenance	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 383,327	\$ 410,090	\$ 438,598	\$ 430,048	\$ 416,383	\$ -	\$ 416,383	\$ 425,248

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)			
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	
Police Chief	43	\$10,626 to \$14,239	\$ 166,125	1.0	1.0	1.0	
Administrative Manager	32	\$6,213 to \$8,325	71,548	1.0	1.0	1.0	
School Crossing Guard Supervisor (1)	n/a	\$1,000	9,000	0.5	0.5	0.5	
School Crossing Guards (8)	n/a	\$800	57,600	4.0	4.5	4.5	
PERSONNEL TOTALS			147	\$ 304,273	6.5	7.0	7.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SAFETY	POLICE	COMMUNICATIONS/RECORDS	01-31-02

DIVISION DESCRIPTION:

The Communications and Records Activity provides radio communications services, telephone answering services, reports filing and maintenance services, and report processing retrieval for all Police Department functions. The Communications and Records Communications Specialists, two Senior Communications Specialists, the Police Services Supervisor, and a Commander - operates Activity is supervised by a Commander and the Police Services Supervisor. The Activity - staffed by six full-time twenty-four hours per day and seven days per week.

DIVISION GOALS:

- To provide prompt radio communication services.
- To provide fast and efficient telephone answering service for the Police Department.
- To effectively maintain all police report information including accident reports and incident reports.
- To process and retrieve reports in an efficient manner.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To reduce the error rate to less than 1% on the teletype/computer.
- To dispatch calls for service within an average of 1 minute or less.
- To process all reports within one working day from the time received.
- To notify owners of vehicles being towed within three days of impoundment.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	81.4%	83.4%	100.0%	100.0%
Error Rate Percentage on Teletype/Computer	0.63%	0.41%	0.40%	0.48%
Number of Police Calls Dispatched	14,529	14,102	13,800	14,144
Number of Police, ACO, Fire, and EMS Calls Dispatched	20,163	19,236	18,796	19,399
Number of Offense Reports Processed	1,178	1,370	1,532	1,360
Number of Offense Reports Processed Within One Day	3.2	3.8	4.2	3.7

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: PUBLIC SAFETY Department: POLICE Division: COMM./RECORDS Account: 01-31-02

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 831,522	\$ 865,212	\$ 1,121,294	\$ 1,090,903	\$ 1,126,903	\$ -	\$ 1,126,903	\$ 1,153,478
Supplies & Materials	3,671	4,391	3,800	4,400	4,000	-	4,000	4,000
Contractual Services	23,609	23,398	23,565	26,700	26,950	-	26,950	26,950
Repair & Maintenance	483	261	500	4,978	5,500	-	5,500	5,500
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 859,285	\$ 893,262	\$ 1,149,159	\$ 1,126,981	\$ 1,163,353	\$ -	\$ 1,163,353	\$ 1,189,928

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)			
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	
Police Commander	38	\$8,325 to \$11,157	\$ 133,883	1.0	1.0	1.0	
Police Services Supervisor	30	\$5,635 to \$7,551	90,617	1.0	1.0	1.0	
Police Communications Specialist II	27	\$4,868 to \$6,523	156,555	2.0	2.0	2.0	
Police Communications Specialist I	24	\$4,205 to \$5,635	341,806	6.0	6.0	6.0	
PERSONNEL TOTALS			149	\$ 722,861	10.0	10.0	10.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SAFETY	POLICE	PATROL SERVICES	01-31-03

DIVISION DESCRIPTION:

The Police Patrol Services Activity provides the first response to criminal activity and calls for police services. This Activity serves to deter criminal activity through observation and inspection. The Patrol Services Activity also regulates traffic; enforces federal, state, and local laws and ordinances; investigates vehicle accidents; and responds to all types of service calls including the preliminary investigation of reported or suspected crimes. The Patrol Services Activity is supervised by one Commander, one Lieutenant, and four Police Sergeants. This Activity, staffed by twenty-three Police Officers and four Corporals, operates twenty-four hours per day, seven days a week.

DIVISION GOALS:

- To provide thorough and complete patrol of the City.
- To enforce all laws and ordinances governing the City in a fair and impartial manner.
- To respond as quickly as possible to requests for police assistance.
- To investigate each reported offense as completely as possible minimizing time spent by the Criminal Investigation Section.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To maintain an average response time of 2.5 minutes or less on all calls for police assistance.
- To keep Part I crimes under 30 per thousand.
- To keep Part II crimes to under 50 per thousand.
- To maintain an active part-time force with at least two members.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	94.2%	92.7%	95.0%	100.0%
Average Response Time in Minutes	2.83	2.87	2.86	2.85
Number of Traffic Accidents	326	526	514	455
Part I Crimes Per Thousand	15.32	14.44	16.45	15.40
Part II Crimes Per Thousand	34.81	34.42	39.07	36.10
Number Part-time Officers	2	2	2	2

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: PUBLIC SAFETY Department: POLICE Division: PATROL Account: 01-31-03

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24		2023-24	
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 3,787,828	\$ 3,751,334	\$ 4,317,616	\$ 4,276,434	\$ 4,442,068	\$ -	\$ 4,442,068	\$ 4,546,063
Supplies & Materials	109,140	140,442	153,700	129,520	130,200	-	130,200	130,200
Contractual Services	31,485	19,993	27,900	29,800	29,400	-	29,400	24,400
Repair & Maintenance	58,372	67,295	71,292	70,392	77,800	-	77,800	77,300
Capital Outlay	182,875	135,500	148,440	171,716	199,840	-	199,840	199,840
TOTAL EXPENDITURES	\$ 4,169,700	\$ 4,114,564	\$ 4,718,948	\$ 4,677,862	\$ 4,879,308	\$ -	\$ 4,879,308	\$ 4,977,803

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Police Commander	38	\$8,325 to \$11,157	\$ 133,883	1.0	1.0	1.0
Police Lieutenant	36	\$7,551 to \$10,120	121,435	1.0	1.0	1.0
Police Sergeant	34	\$6,849 to \$9,179	429,426	4.0	4.0	4.0
Police Corporal	31	\$5,917 to \$7,929	380,588	4.0	4.0	4.0
Police Officer	29	\$5,367 to \$7,192	1,809,066	23.0	23.0	23.0
Police Reserves (2)	n/a	\$1,667	44,000	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 2,918,398	34.0	34.0	34.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SAFETY	POLICE	CRIMINAL INVESTIGATION	01-31-04

DIVISION DESCRIPTION:

The Police Criminal Investigation Section (CIS) specializes in the investigation of crimes, after the initial report is taken by the Patrol Officers. The Criminal Investigation Section is responsible for collecting evidence, questioning witnesses and suspects, preparing criminal cases, and apprehending suspects. The Criminal Investigation Section is also responsible for on-going investigation of all crimes reported until the crime is cleared or until all leads are exhausted. The CIS Activity is staffed by a Lieutenant, Sergeant, five Detectives, and one Property Custodian.

DIVISION GOALS:

- To provide investigative services which will insure that an adequate and thorough investigation is conducted of each crime that occurs within Benbrook.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To achieve a minimum of 30% clearance/exception for all Part I crimes.
- To achieve a minimum of 25% recovery of all property reported stolen.
- To achieve a 75% clearance/exception for all Part II crimes.
- To coordinate investigative efforts to achieve a maximum workload of 30 active cases per month per detective.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	93.7%	89.6%	100.0%	100.0%
Percent of Part I Crimes Cleared	46.3%	35.8%	45.9%	42.7%
Percent of Stolen Property Recovered	40.0%	36.0%	38.0%	38.0%
Percent of Part II Crimes Cleared	85.1%	80.5%	86.9%	84.2%
Average Number of Cases Per Detective Per Month	25	25	25	25

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 1,006,927	\$ 957,583	\$ 1,144,532	\$ 1,139,263	\$ 1,167,962	\$ -	\$ 1,167,962	\$ 1,196,381
Supplies & Materials	11,103	11,219	14,850	17,452	18,852	-	18,852	17,500
Contractual Services	24,406	26,797	27,750	22,600	27,450	-	27,450	27,450
Repair & Maintenance	648	2,075	2,000	2,000	2,000	-	2,000	2,000
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,043,084	\$ 997,674	\$ 1,189,132	\$ 1,181,315	\$ 1,216,264	\$ -	\$ 1,216,264	\$ 1,243,331

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)			
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24	
Police Lieutenant	36	\$7,551 to \$10,120	\$ 121,435	1.0	1.0	1.0	
Police Sergeant	34	\$6,849 to \$9,179	110,146	1.0	1.0	1.0	
Police Detective	31	\$5,917 to \$7,929	475,735	5.0	5.0	5.0	
Police Property Custodian	27	\$4,868 to \$6,523	77,190	1.0	1.0	1.0	
PERSONNEL TOTALS			153	\$ 784,506	8.0	8.0	8.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SAFETY	POLICE	CRIME PREVENTION	01-31-05

DIVISION DESCRIPTION:
 The Crime Prevention Officer works to develop community involvement and support in the prevention of crime and criminal disorder. The Crime Prevention Officer assists in educating the public to protect themselves and their property from criminals.

- DIVISION GOALS:**
- To organize the citizens of Benbrook in the fight to reduce crime.
 - To achieve 100% participation in the City-Wide Crime Prevention Program.
 - To provide information and services which will assist the residents in making Benbrook a safer place to live.

- DIVISION OBJECTIVES:**
- -To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
 - -To maintain a good working relationship with the Block Captains.
 - -To assist Block Captains in their efforts to keep neighbors informed of criminal activities taking place in their neighborhoods.
 - -To maintain a minimum of 30 public appearances and make presentations on various crime prevention topics and subjects.
 - -To maintain active Crime Prevention Programs.

DIVISION MEASUREMENTS:	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	91.6%	99.4%	100.0%	100.0%
Number of Block Captains	136	136	136	136
Number of Public Appearances	30	30	52	52
Number of Active Crime Prevention Programs	11	11	11	11

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 123,164	\$ 132,511	\$ 141,555	\$ 139,001	\$ 143,017	\$ -	\$ 143,017	\$ 143,017
Supplies & Materials	25	817	1,150	1,150	1,050	-	1,050	1,050
Contractual Services	311	140	600	600	500	-	500	500
Repair & Maintenance	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 123,500	\$ 133,469	\$ 143,305	\$ 140,751	\$ 144,567	\$ -	\$ 144,567	\$ 144,567

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Crime Prevention Officer	31	\$5,917 to \$7,929	\$ 95,147	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 95,147	1.0	1.0	1.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SAFETY	POLICE	ANIMAL CONTROL	01-31-07

DIVISION DESCRIPTION:

The duties of the Animal Control Officer include: patrolling City streets, removing and disposing of dead animals, apprehending stray animals, maintaining and caring for the animals in the City animal shelter, transferring unclaimed animals to the North Texas Humane Society, quarantining suspected diseased animals, investigating complaints of reported violations, and issuing citations where warranted.

DIVISION GOALS:

- To control the stray animal population.
- To provide protection to reduce the threat or endangerment of residents by any stray animal.
- To return all animals to their owners.
- To maintain a clean and humane animal shelter.
- To work to educate the public in the proper care of animals and the ordinances covering them.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To reduce the number of stray animals within the City by constant patrol and observation.
- To enforce all state and local laws and ordinances in an impartial manner.
- To assist in the return or adoption of all animals impounded.
- To maintain the animal shelter so that all state and humane society regulations are strictly enforced.
- To respond to all complaints within 15 minutes from the time received.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	92.0%	95.2%	100.0%	100.0%
Number of Calls	6,421	6,224	6,820	6,488
Number of Animals Picked Up	697	746	750	750
Number of Animals Returned, Adopted or Rescued	285	355	430	430
Number of Citations Issued	28	12	30	30

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 113,167	\$ 121,228	\$ 133,849	\$ 129,961	\$ 134,894	\$ 67,884	\$ 202,778	\$ 205,310
Supplies & Materials	3,958	4,860	5,075	5,238	5,525	400	5,925	5,925
Contractual Services	10,293	10,360	13,700	14,900	15,325	250	15,575	15,575
Repair & Maintenance	295	265	1,600	1,100	1,400	-	1,400	600
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 127,713	\$ 136,713	\$ 154,224	\$ 151,199	\$ 157,144	\$ 68,534	\$ 225,678	\$ 227,410

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Senior Animal Control Officer	25	\$4,415 to \$5,917	\$ 67,620	1.0	1.0	1.0
Animal Control Officer	23	\$4,005 to \$5,367	54,011	0.5	0.5	1.0
PERSONNEL TOTALS			\$ 121,631	1.5	1.5	2.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SAFETY	FIRE	FIRE FIGHTING	01-32-01

DIVISION DESCRIPTION:				
The Fire Fighting Activity is charged with the responsibility of preserving and protecting lives and property from fire and/or other disasters that may occur. Under the direction of the Fire Chief, the Assistant Chief, Captains, Lieutenants, Firefighters, Auxiliary Fire Support Unit Personnel, and Volunteers - perform the following duties: fight fires, perform rescue operations, control hazardous material spills and leaks, promote fire prevention, conduct annual fire inspections of Benbrook businesses, enforce the City's fire codes, and perform other duties.				
DIVISION GOALS:				
<ul style="list-style-type: none"> • To eliminate all fire hazards and thus minimize fire losses. • To insure that fire protection features are built into all new structures erected in Benbrook. • To insure personnel preparedness for all emergency incidents. • To eliminate equipment downtime through the replacement of older fire fighting equipment. • To decrease the average response time for fire emergencies • To provide adequate maintenance and support to line activities. 				
DIVISION OBJECTIVES:				
<ul style="list-style-type: none"> • To monitor expenditures and remain within + or - 5% of the Activity's budget allocation. • To reduce fire losses by 10% each year. • To reduce arson by 10% each year. • To increase the number of inspections of businesses annually. • To increase time spent with the schools and nursing homes on fire prevention. • To train all volunteer firefighters to the basic volunteer certification level. • To continue to improve and expand the Auxiliary City Fire Support Unit. 				
DIVISION MEASUREMENTS:				
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
	2020-21	2021-22	2022-23	2023-24
Percent of Budget Expended - Fire & Ambulance	64.9%*	61.7%*	100.0%	100.0%
Total Estimated Annual Fire Loss	1,052,416	1,286,617	3,000,000	700,000
Number of Fire Responses	1,447	1,426	1,600	1,700
Number of Fire Inspections	97	113	200	200
Number of Hours Spent on Fire Prevention/Education	COVID	COVID	200	300
Number of Training Hours - Full-time Personnel	2,213	2,273	2,300	2,300

*Salary expenditures reimbursed by CARES/ARP grant.

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: PUBLIC SAFETY Department: FIRE Division: FIRE FIGHTING Account: 01-32-01

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 2,181,483	\$ 2,166,464	\$ 4,064,790	\$ 1,164,186	\$ 4,121,402	\$ -	\$ 4,121,402	\$ 4,220,567
Supplies & Materials	98,666	100,661	111,800	111,800	111,800	-	111,800	111,800
Contractual Services	132,397	149,188	145,300	152,800	157,700	-	157,700	157,700
Repair & Maintenance	62,062	49,093	73,800	73,800	73,800	-	73,800	69,800
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,474,609	\$ 2,465,407	\$ 4,395,690	\$ 1,502,586	\$ 4,464,702	\$ -	\$ 4,464,702	\$ 4,559,867

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Fire Chief	43	\$10,626 to \$14,239	\$ 170,871	1.0	1.0	1.0
Assistant Fire Chief	38	\$8,325 to \$11,157	133,883	1.0	1.0	1.0
EMS Chief	35	\$7,192 to \$9,638	115,653	1.0	1.0	1.0
Fire Captain	34	\$6,849 to \$9,179	330,437	3.0	3.0	3.0
Fire Lieutenant	31	\$5,917 to \$7,929	285,441	3.0	3.0	3.0

Fire Fighter/Paramedic	29	\$5,367 to \$7,192	1,204,042	12.0	14.0	14.0
Fire Fighter/EMT	24	\$4,205 to \$5,635	380,245	9.0	7.0	7.0
Customer Service Clerk	22	\$3,814 to \$5,111	61,090	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 2,681,662	31.0	31.0	31.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SAFETY	FIRE	EMS	01-32-02

DIVISION DESCRIPTION:

The primary function of the EMS Activity is to provide emergency medical treatment and transportation of the sick and injured within Benbrook. In addition, volunteers teach First Aid Awareness classes to residents and boy and girl scout troops. EMS personnel train yearly to meet the continuing education requirements set by the Texas Department of Health.

DIVISION GOALS:

- To respond immediately to all calls for emergency medical assistance.
- To provide professional service to the sick and the injured.
- To eliminate equipment downtime through the replacement of older EMS equipment.
- To train all firefighters to the minimum Emergency Medical Technician (EMT) level of certification.
- To decrease the average response time for EMS emergencies.
- To provide adequate maintenance and support to EMS activities.
- To improve the ambulance bill collection through a quality assurance program.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To reduce response time to less than four minutes.
- To reduce scene time to less than 15 minutes.
- To train all new volunteers to a minimum EMT certification level.
- To increase time spent with Benbrook residents through training in the First Aid Awareness Program.
- To monitor the Hepatitis B vaccine throughout the City Staff.
- To continue to monitor continuing education for all EMTs and Paramedics.
- To improve the collection rate for ambulance bills.

DIVISION MEASUREMENTS:

		ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended		96.0%	88.3%	100.0%	100.0%
Average Response Time in Minutes		6.6			6.0
Number of Paramedics		21	24	25	26
Number of Emergency Medical Technicians		9	6	5	4
Number of Residents Trained in First Aid/CPR		COVID	COVID	25	50
Number of Emergency Calls		3,091	2,433	3,200	3,400
Percentage of Ambulance Bills Collected	161	36.6%	37.5%	38.0%	38.0%
Revenue from Ambulance Services		\$ 891,021	\$ 919,650	\$ 900,000	\$ 950,000

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: PUBLIC SAFETY Department: FIRE Division: EMS Account: 01-32-02

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ESTIMATED BUDGETED		DEPARTMENT REQUEST 2023-24			2023-24
			12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET	
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	78,676	79,647	97,200	97,200	97,200	-	97,200	94,200
Contractual Services	15,869	18,212	13,555	13,940	14,100	-	14,100	14,100
Repair & Maintenance	23,462	28,041	25,800	25,800	25,800	-	25,800	25,800
Capital Outlay	27,495	18,704	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 145,503	\$ 144,604	\$ 136,555	\$ 136,940	\$ 137,100	\$ -	\$ 137,100	\$ 134,100

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
n/a	n/a	n/a	n/a	n/a	n/a	n/a

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SAFETY	MUNICIPAL COURT	MUNICIPAL COURT	01-33-01

DIVISION DESCRIPTION:

The Municipal Court Activity is responsible for the operation of the City's Municipal Court and the collection of fines due to the City. The Municipal Court has jurisdiction within the territorial limits of Benbrook over all Class C misdemeanors. The Court Clerk, under the supervision of the City Secretary, is responsible for maintaining court dockets; issuing warrants, subpoenas, and notices; perfecting appeal bonds; attending court sessions; and performing duties as prescribed by state law. The Municipal Court Activity includes the salary and operating expenses for the Municipal Court Judge, Associate Judge, and Magistrate; these are part-time positions. The Prosecuting Attorney services are contracted through the City Attorney. In 2005, the Benbrook Municipal Court became a court of record.

DIVISION GOALS:

- To maintain a fair and impartial Municipal Court.
- To compile and maintain complete and accurate court records.
- To compile court dockets for court sessions on time and without error.
- To maintain complete and accurate records of final disposition of all court transactions.
- To collect 100% of all fines due the City.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To maintain court dockets with 100% accuracy.
- To issue warrants with 100% accuracy.
- To perfect appeal bonds.
- To maintain a 90% collection ratio of all fines due the City.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	89.8%	98.8%	100.3%	100.0%
Number of Cases Filed	5,230	4,482	3,402	4,218
Number of Court Cases	1,173	1,195	1,000	1,160
Number of Warrants Issued	668	1,521	902	1,271
Number of Appeals Perfected	-	-	-	-
Municipal Court Revenues Collected	\$ 617,919	\$ 510,500	\$ 500,000	\$ 544,013

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: PUBLIC SAFETY Department: MUNICIPAL COURT Division: MUNICIPAL COURT Account: 01-33-01

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 224,422	\$ 249,965	\$ 278,526	\$ 253,912	\$ 281,047	\$ -	\$ 281,047	\$ 286,464
Supplies & Materials	700	206	400	200	400	-	400	400
Contractual Services	12,342	13,661	12,745	15,745	16,345	-	16,345	16,345
Repair & Maintenance	-	-	-	121	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 237,464	\$ 263,832	\$ 291,671	\$ 269,978	\$ 297,792	\$ -	\$ 297,792	\$ 303,209

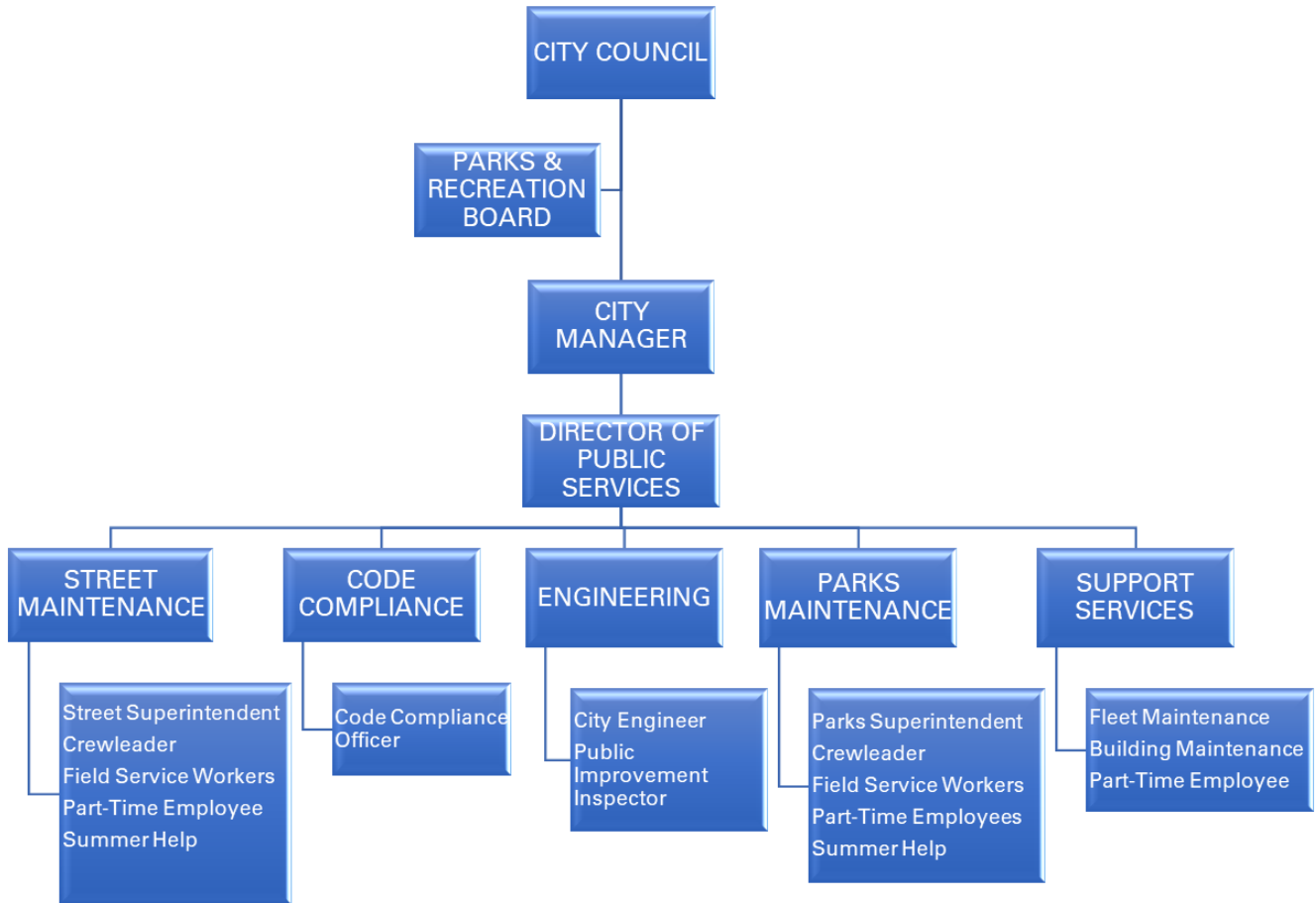
PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Municipal Court Manager	27	\$4,868 to \$6,523	\$ 78,277	1.0	1.0	1.0
Deputy Court Clerk	24	\$4,205 to \$5,635	67,619	1.0	1.0	1.0
Part Time Court Clerk	n/a	\$1,300	15,600	0.5	0.5	0.5
Judge	n/a	\$1,250	15,000	0.5	0.5	0.5
Magistrate	n/a	\$1,050	12,600	0.5	0.5	0.5
PERSONNEL TOTALS			\$ 189,096	3.5	3.5	3.5

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PUBLIC SERVICES

**CITY OF BENBROOK, TEXAS
PUBLIC SERVICES
FUNCTION**



PUBLIC SERVICES FUNCTIONAL DESCRIPTION

The Public Services Functional area includes the following divisions: Management Services, Street Maintenance, Parks Maintenance, Support Services, Code Compliance, and Engineering. Full-time positions include the Public Services Director, Street Superintendent, Parks Superintendent, Fleet Services Superintendent, Building Maintenance Supervisor, Street Crewleader, Parks Crewleader, Mechanic, Field Service Workers, City Engineer, Public Improvements Inspector, and Code Compliance Officer.

The Management Services division provides administrative support and supervision. The Street Maintenance division maintains streets, drainage systems, and other major facilities. The Parks Maintenance division provides grounds maintenance, landscaping services, and upkeep of athletic fields and other facilities. The Support Services division performs maintenance and repairs on City vehicles and for City buildings and facilities. The Engineering division provides in-house engineering services and reviews engineering services provided by consultants.

The Functional Summary page provides financial information for the Public Services function on an actual basis for 2021-22; on an adopted budget and twelve-month estimate basis for 2022-23; and on a department request, decision package, total request, and adopted budget for 2023-24.

The Public Services function's total 2023-24 Budget is \$7,218,847. This allocation includes the Public Services Director request of \$6,060,663, no decision packages, plus a 3.0 percent COLA.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2022-23) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Classification and Compensation Matrix, and/or request funds for a new capital outlay.

The Functional Reconciliation and Decision Package Summary provides a reconciliation of all changes made from the total request to the adopted budget. This summary also provides a list of all decision packages requested for Public Services Activities. The list of decision packages categorizes the decision packages as funded or not-funded and provides the allocation amount approved for each funded package.

FUNCTIONAL SUMMARY

FY 2023-24 BUDGET

PUBLIC SERVICES

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2021-22 ACTUAL	2022-23		2023-24				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 2,599,000	\$ 2,830,357	\$ 2,775,904	\$ 2,843,735	\$ -	\$ 2,843,735	\$ 2,908,539	\$ 64,804
5100	Supplies & Materials	129,913	140,942	135,399	135,442	-	135,442	135,122	(320)
5200	Contractual Services	418,908	431,902	443,351	437,196	-	437,196	437,196	-
5300	Repair & Maintenance	1,461,988	3,762,304	3,763,100	2,644,290	-	2,644,290	3,737,990	1,093,700
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 4,609,810	\$ 7,165,505	\$ 7,117,754	\$ 6,060,663	\$ -	\$ 6,060,663	\$ 7,218,847	\$ 1,158,184
BUDGETED POSITIONS (FTE)		26.5	26.5	26.5	26.5	-	26.5	26.5	-

EXPLANATION OF CHANGES FROM REQUEST

CHANGES TO TOTAL REQUESTS

- 3.0% COLA for Employees \$ 65,804
- Reduction in Overtime (1,000)
- Reduction in Motor Vehicle Supplies (320)
- Reduction in Heavy Equipment Maintenance (6,300)
- Increase in Concrete Repair 250,000
- Increase Street Overlay Project 850,000

TOTAL CHANGES \$ 1,158,184

SUMMARY OF DECISION PACKAGES

FUNDED BY GENERAL FUND

- None

NOT FUNDED BY GENERAL FUND

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SERVICES	PUBLIC SERVICES	MANAGEMENT SERVICES	01-41-01

DIVISION DESCRIPTION:

The Director of Public Services provides administrative services for the Public Works, Parks Maintenance, Fleet Maintenance, Engineering, Building Maintenance, Code Enforcement, Benbrook Lake concessionaires, and the management agreement for the Benbrook Community Center/YMCA. Other duties of the Public Services Director involve long-range planning for Benbrook's infrastructure and community facilities.

DIVISION GOALS:

- To coordinate and manage available resources to ensure well-maintained parks, community facilities, and infrastructure.
- To maintain infrastructure in a systematic and strategic manner.
- To continue to upgrade existing equipment and oversee an aggressive fleet maintenance program that minimizes downtime.
- To improve safety training programs and to minimize workers' compensation claims.
- To continue implementation of the Comprehensive Plan.
- To effectively implement the street maintenance, drainage program and CIP Programs.

DIVISION OBJECTIVES:

- To monitor expenditures of all Activities supervised and remain within + or - 5% of the budget allocation.
- To automate fleet maintenance to provide more efficient cost control, planning, and cost analysis.
- To upgrade safety program and reduce accidents at the work place.
- To continue implementation of the revised Comprehensive Plan.
- To effectively implement the street and drainage maintenance program

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended - Public Services Division	96.7%	100.1%	97.0%	100.0%
Workers' Compensation Expenses for Public Services	\$ 8,426	\$ 8,711	7,322	14,600
Reviewed and Revised Various City Plans and Regulations	15	15	12	18

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 202,711	\$ 212,586	\$ 225,073	\$ 225,069	\$ 227,145	\$ -	\$ 227,145	\$ 233,118
Supplies & Materials	48	85	100	100	100	-	100	100
Contractual Services	20,095	20,383	20,658	20,658	20,658	-	20,658	20,658
Repair & Maintenance	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 222,854	\$ 233,055	\$ 245,831	\$ 245,827	\$ 247,903	\$ -	\$ 247,903	\$ 253,876

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Public Services Director	42	\$10,120 to \$13,561	\$ 162,735	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 162,735	1.0	1.0	1.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SERVICES	PUBLIC WORKS	STREET MAINTENANCE	01-42-01

DIVISION DESCRIPTION:
 The Public Works Department's responsibilities include: maintaining streets, curbs, and drainage areas; maintaining and installing traffic signs and barricades; maintaining traffic signals; assisting with the annual overlay program; street sweeping; and mowing rights-of-way. The Public Works Department also provides support to other departments requiring manpower and equipment. The Public Works Department is administered by the Street Superintendent, under the direction of the Director of Public Services.

- DIVISION GOALS:**
- To maintain streets and drainage areas.
 - To respond immediately to citizen complaints.
 - To maintain all traffic signals, signs, and barricades in proper working order and in accordance with the Texas Manual on Uniform Traffic Control Devices.
 - To assist other departments with equipment and manpower as needed.

- DIVISION OBJECTIVES:**
- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
 - To efficiently maintain all streets within the City to reduce the number of complaints received about street conditions.
 - To increase the number of street curb hours swept each year.
 - To automate street maintenance planning and maintenance activities.

DIVISION MEASUREMENTS:	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	95.5%	97.0%	98.0%	100.0%
Number of Street Repairs Made	160	160	140	150
Average Hours of Curb Swept Monthly	72	72	72	72
Sign Projects Completed	200	200	220	220
Number of BWA Repairs Made	51	47	50	50
Linear Ft of Overlay/Reclaim Streets	18,500	18,500	35,000	21,200
Dry Stream Testing Performed	70	70	50	50

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function **PUBLIC SERVICES**
 Department **PUBLIC WORKS**
 Division **STREET MAINTENANCE**
 Account **01-42-01**

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 720,951	\$ 753,137	\$ 854,055	\$ 811,052	\$ 872,830	\$ -	\$ 872,830	\$ 891,494
Supplies & Materials	32,356	52,359	52,377	52,377	52,377	-	52,377	52,377
Contractual Services	211,667	198,503	217,071	217,735	217,588	-	217,588	217,588
Repair & Maintenance	1,202,029	1,376,583	3,660,228	3,661,524	2,542,600	-	2,542,600	3,636,300
Capital Outlay	47,870	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,214,872	\$ 2,380,581	\$ 4,783,731	\$ 4,742,688	\$ 3,685,395	\$ -	\$ 3,685,395	\$ 4,797,759

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Street Superintendent	32	\$6,213 to \$8,325	\$ 99,905	1.0	1.0	1.0
Street Foreman	27	\$4,868 to \$6,523	78,277	1.0	1.0	1.0
Field Service Worker, Senior	23	\$4,005 to \$5,367	128,801	2.0	2.0	2.0
Field Service Worker	22	\$3,814 to \$5,111	227,316	4.0	4.0	4.0
Part Time Field Service Worker (1)	n/a	\$1,040	173 12,480	0.5	0.5	0.5
PERSONNEL TOTALS			\$ 534,299	8.5	8.5	8.5

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SERVICES	PARKS AND RECREATION	PARKS MAINTENANCE	01-43-01

DIVISION DESCRIPTION:
 The Parks Maintenance Activity is administered by the Parks Superintendent, under the auspices of the Public Services Director. The Activity includes the Parks Superintendent, one Foreman, and six Field Service positions. Services provided by the Parks Maintenance Activity include: the maintenance and development of parks and open spaces, assistance with maintaining indoor recreation facilities, maintenance of the City cemetery, and the maintenance and development of landscapes for City buildings. Other duties include: mowing park and street rights-of-way, caring for the City's athletic fields, clearing drainage areas, maintenance of perimeter walls along key corridors, and assisting other departments as needed.

- DIVISION GOALS:**
- To maintain City parks, landscaping, and ROWs in order to project a positive City image.
 - To continue to develop open space areas that meet the recreational needs of the community.
 - To maintain recreational facilities to prevent accidents.
 - To implement components of the Park Master Plan.

- DIVISION OBJECTIVES:**
- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
 - To continue to integrate facility and equipment safety procedures and inspections into the park maintenance program.
 - To ensure that park irrigation systems operate at optimum levels as water restriction are integrated into operations.
 - To reduce time expended on the control of weeds in parks, landscapes, and drainage areas by the effective use of herbicides.
 - To continue to participate with Tarrant County in the mosquito monitoring program.
 - To implement components of the Park Master Plan.

DIVISION MEASUREMENTS:	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	91.9%	99.5%	100.0%	100.0%
Number of Parks Maintained	6	6	6	6
Number of Sports Facilities Maintained	14	14	14	14
Number of Building Landscapes Maintained	8	8	8	8
Number of Mosquito Traps Collected	168	168	192	192
Average Acreage Mowed	132.5	132.5	134.0	134.0
Average Acreage Landscaped ROW Maintained	3.5	3.5	3.5	3.5

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 718,565	\$ 779,695	\$ 862,381	\$ 867,734	\$ 838,571	\$ -	\$ 838,571	\$ 857,386
Supplies & Materials	29,809	34,363	38,300	32,805	32,800	-	32,800	32,800
Contractual Services	141,206	153,337	142,150	142,150	142,150	-	142,150	142,150
Repair & Maintenance	51,922	51,297	54,400	54,400	54,400	-	54,400	54,400
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 941,502	\$ 1,018,692	\$ 1,097,231	\$ 1,097,089	\$ 1,067,921	\$ -	\$ 1,067,921	\$ 1,086,736

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Park Superintendent	32	\$6,213 to \$8,325	\$ 96,995	1.0	1.0	1.0
Parks Foreman	27	\$4,868 to \$6,523	75,997	1.0	1.0	1.0
Field Service Worker, Senior	23	\$4,005 to \$5,367	187,078	3.0	3.0	3.0
Field Service Worker	22	\$3,814 to \$5,111	158,253	4.0	4.0	4.0
Part Time Field Service Worker	n/a	\$1,040 175	24,960	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 518,323	10.0	10.0	10.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SERVICES	SUPPORT SERVICES	FLEET MAINTENANCE	01-45-01

DIVISION DESCRIPTION:

The Fleet Maintenance Activity of the Support Services Department maintains and repairs equipment and vehicles. The Activity is staffed by the Fleet Services Superintendent and Mechanic and is under the auspices of the Director of Public Services. One part-time employee is assigned to the Fleet Maintenance Activity.

DIVISION GOALS:

- To remain within the annual budget allocation objective.
- To maintain equipment and vehicles in order to minimize downtime and costly repairs.
- To perform most vehicle and equipment repairs in-house.
- To assist other departments with equipment and manpower as needed.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To assist with maintenance of all City vehicles to reduce downtime.
- To maintain construction equipment for utilization on City projects.
- To perform majority of all repairs to City fleet.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	92.8%	97.6%	98.1%	100.0%
Number of Vehicles Maintained	72	72	72	72
Number of Equipment Maintained	124	126	127	128
Number of Repair Orders Completed	425	409	417	413

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: PUBLIC SERVICES Department: SUPPORT SERVICES Division: FLEET MAINTENANCE Account: 01-45-01

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 212,950	\$ 227,498	\$ 251,914	\$ 247,180	\$ 254,500	\$ -	\$ 254,500	\$ 260,265
Supplies & Materials	22,950	22,110	23,550	23,502	23,550	-	23,550	23,550
Contractual Services	14,328	13,264	12,695	23,528	17,520	-	17,520	17,520
Repair & Maintenance	3,691	4,182	5,950	5,950	5,950	-	5,950	5,950
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 253,919	\$ 267,054	\$ 294,109	\$ 300,160	\$ 301,520	\$ -	\$ 301,520	\$ 307,285

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Fleet Service Supervisor	29	\$5,367 to \$7,192	\$ 86,301	1.0	1.0	1.0
Mechanic	24	\$4,205 to \$5,635	67,619	1.0	1.0	1.0
Part Time Mechanic	n/a	\$1,250	15,000	0.5	0.5	0.5
PERSONNEL TOTALS			\$ 168,920	2.5	2.5	2.5

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SERVICES	SUPPORT SERVICES	BUILDING MAINTENANCE	01-45-02

DIVISION DESCRIPTION:

The Building Maintenance Activity is responsible for the maintenance and repair of City Hall, the Police and Jail Facility, (which will be replaced by the new Municipal Complex), the Lion's Club building and Animals Shelter. The Superintendent supervises one full-time assistant stationed at the Police and Jail Building, assists with landscape maintenance, assists with periodic renovation to various buildings, and performs other tasks as directed by the Director of Public Services.

DIVISION GOALS:

- To minimize costly repairs through proactive maintenance.
- To effectively maintain, in a safe and attractive manner, all municipal buildings.
- To perform other tasks as assigned as quickly and efficiently as possible.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To continue to explore energy saving ideas to reduce utility costs in public buildings.
- To maintain a scheduled maintenance program for all buildings.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	86%	95%	90%	100%
Average Number of Times Floors Cleaned Per Week	11	11	11	11
Average Number of Times Restrooms Cleaned Per Week	15	15	15	15
Average Number of Roof, Generator and HVAC Inspections Per Week	5	5	5	5

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 186,794	\$ 201,357	\$ 214,086	\$ 209,632	\$ 216,518	\$ -	\$ 216,518	\$ 221,639
Supplies & Materials	13,004	12,869	18,675	18,675	18,675	-	18,675	18,675
Contractual Services	21,706	22,161	24,000	24,000	24,000	-	24,000	24,000
Repair & Maintenance	23,697	29,303	40,586	40,086	40,200	-	40,200	40,200
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 245,200	\$ 265,689	\$ 297,347	\$ 292,393	\$ 299,393	\$ -	\$ 299,393	\$ 304,514

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Building Superintendent	27	\$4,868 to \$6,523	\$ 78,277	1.0	1.0	1.0
Field Service Woker	22	\$3,814 to \$5,111	61,334	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 139,611	2.0	2.0	2.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SERVICES	CODE COMPLIANCE	CODE COMPLIANCE	01-34-01

DIVISION DESCRIPTION:

The Code Compliance Activity provides the City with the enforcement of all code violations. The Code Compliance Officers target violators by patrolling Benbrook and by responding to citizen complaints.

DIVISION GOALS:

- To promote and safeguard life, health, and property through enforcement of codes.
- To enforce all ordinances and codes governing Benbrook in a fair and impartial manner.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To maintain an equal and impartial Code Compliance Program within Benbrook.
- To maintain the Compassion-Based Code program.
- To monitor vacant/rental properties and to contact owners when maintenance is needed.
- To investigate every reported complaint/concern within 24 hours.
- To patrol Benbrook neighborhoods regularly and to monitor progress.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	94.8%	95.7%	95.0%	100.0%
Number of Code Issues Reported/Observed/Investigated	1,200	1,397	1,068	1,100
Number of Court Cases/Appearances	1	2	3	5

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 103,252	\$ 107,714	\$ 122,788	\$ 119,591	\$ 126,408	\$ -	\$ 126,408	\$ 129,009
Supplies & Materials	3,797	3,717	4,740	4,740	4,740	-	4,740	4,420
Contractual Services	3,940	4,856	6,748	6,700	6,700	-	6,700	6,700
Repair & Maintenance	160	608	640	640	640	-	640	640
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 111,148	\$ 116,895	\$ 134,916	\$ 131,671	\$ 138,488	\$ -	\$ 138,488	\$ 140,769

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Code Compliance Officer	25	\$4,415 to \$5,917	\$ 71,000	1.0	1.0	1.0
Part Time Code Compliance	n/a	\$1,300	15,600	0.5	0.5	0.5
PERSONNEL TOTALS			\$ 86,600	1.5	1.5	1.5

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
PUBLIC SERVICES	ENGINEERING	ENGINEERING	01-54-01

DIVISION DESCRIPTION:

Engineering is responsible for administration of engineering design and public works projects, review of subdivision public improvements, planning and programming capital improvements, review of plans, design of minor streets and drainage projects, administration of stormwater projects, management of floodplains, and supervision of engineering consultant projects.

DIVISION GOALS:

- To provide engineering services to the City of Benbrook.
- To ensure that subdivision and inspection plans comply with City ordinances and regulations.
- To ensure that City capital improvements and private infrastructure meet the needs of the City and comply with ordinances.
- To ensure that floodplain modifications comply with federal mandates and City standards and regulations.
- To provide the City Council with a comprehensive Capital Improvement Report.
- To comply with federal mandates established by CRS and FEMA.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To supervise the construction and inspection of capital improvement and private infrastructure construction.
- To review floodplain modification applications.
- To prepare the annual capital improvements plan.
- To prepare and maintain annual reports for CRS and FEMA.

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	94.5%	105.0%	100.0%	100.0%
Number of Subdivision Plans - First Submittal	3	3	3	2
Number of Subdivisions Started Construction	2	2	2	2
Number of Capital Improvement Projects under Design	1	1	2	2
Number of Capital Improvement Projects Started Construction	-	-	1	1

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 286,698	\$ 317,014	\$ 300,060	\$ 295,646	\$ 307,763	\$ -	\$ 307,763	\$ 315,628
Supplies & Materials	2,427	4,410	3,200	3,200	3,200	-	3,200	3,200
Contractual Services	6,654	6,404	8,580	8,580	8,580	-	8,580	8,580
Repair & Maintenance	1,121	15	500	500	500	-	500	500
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 296,901	\$ 327,843	\$ 312,340	\$ 307,926	\$ 320,043	\$ -	\$ 320,043	\$ 327,908

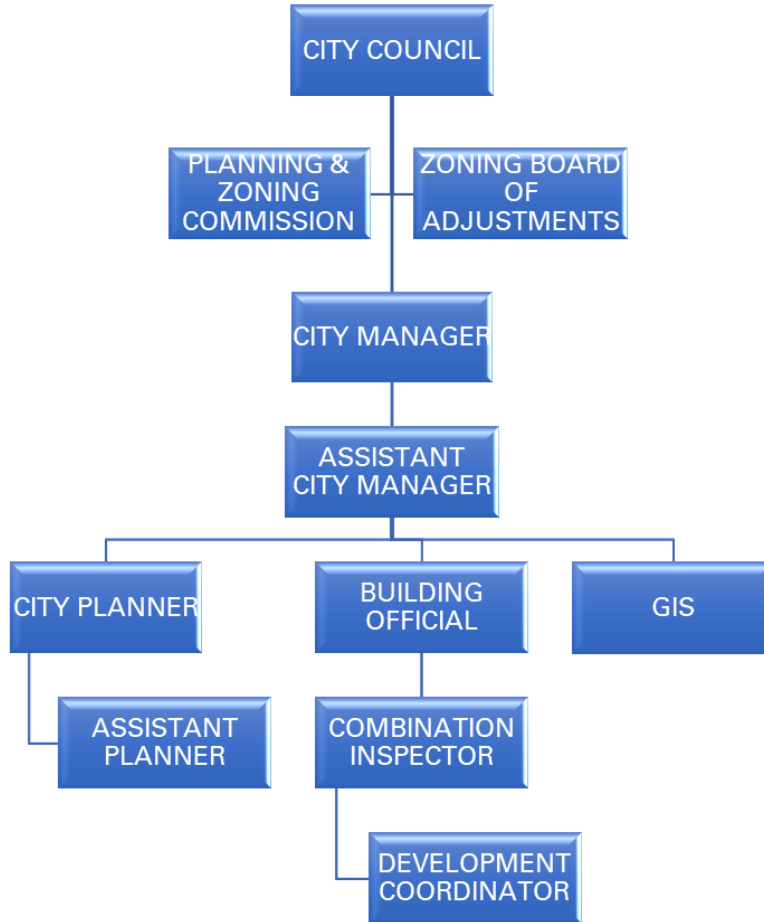
PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
City Engineer	38	\$8,325 to \$11,157	\$ 133,883	1.0	1.0	1.0
Public Improvement Inspector	30	\$5,635 to \$7,551	81,703	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 215,586	2.0	2.0	2.0

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COMMUNITY DEVELOPMENT

**CITY OF BENBROOK, TEXAS
COMMUNITY DEVELOPMENT
FUNCTION**



COMMUNITY DEVELOPMENT FUNCTIONAL DESCRIPTION

The Community Development Functional area includes three divisions: Management Services, Planning and Zoning, and Inspections and is currently staffed by the following positions: Assistant City Manager, City Planner, Assistant City Planner, Building Official, Combination Inspector, and Development Coordinator.

The Community Development Department performs planning and zoning, community development, and inspections for the City of Benbrook. The Assistant City Manager, as the Community Development Director, works with the Chamber of Commerce and the Economic Development Corporation to coordinate economic development and to attract new business investment to Benbrook. The City Planner and the Assistant City Planner coordinate planning and zoning projects, assist developers, and provide administrative support to the Assistant City Manager and Planning and Zoning Commission. The Inspections division performs permitting and inspection services.

The Functional Summary page provides financial information for the Community Development department on an actual basis for 2021-22; on an adopted budget and twelve-month estimate basis for 2022-23; and on a department request, decision package, total request, and adopted budget basis for 2023-24.

The Community Development function's total 2023-24 Budget is \$923,510. This allocation is more than asked for by the Assistant City Manager in the 2023-24 total request of \$902,223. This total request includes \$902,223 for base budget expenditures and no decision packages, plus a 3.0 percent COLA.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2022-23) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Compensation Plan, and/or request funds for a new capital outlay.

The Functional Reconciliation and Decision Package Summary provides a reconciliation of all changes made from the total request to the adopted budget. This summary also provides a list of all decision packages requested for Community Development department. The list of decision packages categorizes the decision packages as funded or not-funded and provides the allocation amount approved for each funded package.

FUNCTIONAL SUMMARY

FY 2023-24 BUDGET

COMMUNITY DEVELOPMENT

ACCT NO.	EXPENDITURES BY CLASSIFICATION	2021-22 ACTUAL	2022-23		2023-24				
			BUDGETED	ESTIMATED 12 MONTHS	BASE BUDGET	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET	CHANGES FR. REQUEST
5000	Personal Services	\$ 800,736	\$ 875,153	\$ 863,266	\$ 869,902	\$ -	\$ 869,902	\$ 891,189	\$ 21,287
5100	Supplies & Materials	4,655	6,000	5,500	6,000	-	6,000	6,000	-
5200	Contractual Services	14,119	31,196	19,415	24,621	-	24,621	24,621	-
5300	Repair & Maintenance	611	500	500	1,700	-	1,700	1,700	-
5400	Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$ 820,121	\$ 912,849	\$ 888,681	\$ 902,223	\$ -	\$ 902,223	\$ 923,510	\$ 21,287

BUDGETED POSITIONS (FTE)	6.5	6.5	6.5	6.5	-	6.5	6.5	-
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EXPLANATION OF CHANGES FROM REQUEST

CHANGES TO TOTAL REQUESTS

- 3.0% COLA for Employees \$ 21,287

TOTAL CHANGES \$ 21,287

SUMMARY OF DECISION PACKAGES

FUNDED BY GENERAL FUND

- None \$ -

NOT FUNDED BY GENERAL FUND

- None \$ -

TOTAL DECISION PACKAGES \$ -

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
COMMUNITY DEVELOPMENT	COMMUNITY DEVELOPMENT	MANAGEMENT SERVICES	01-51-01

DIVISION DESCRIPTION:				
<p>The Assistant City Manager performs general management functions in the Community Development Division including: planning and zoning, inspections, and engineering services. The Assistant City Manager plays a primary role in the planning and development of public improvements, the acquisition of federal and state grants for public improvements, overseeing all phases of engineering and construction contracts, and coordinating development with other departments both inside and outside the City. The Assistant City Manager works with the Benbrook Economic Development Corporation staff to guide potential new businesses through the development process. The Assistant City Manager is also responsible for the publication of the Annual Capital Improvements Report and for updating and revising the City's Comprehensive Plan.</p>				
DIVISION GOALS:				
<ul style="list-style-type: none"> • To develop and implement plans and programs that will promote orderly growth and development of the City. • To supervise the Planning Department in the review of subdivision and zoning applications. • To continue to work with the Benbrook Economic Development Corporation and Benbrook Area Chamber of Commerce to attract new business and industry to the City. • To provide the City Council with a comprehensive Capital Improvements Report. 				
DIVISION OBJECTIVES:				
<ul style="list-style-type: none"> • To monitor expenditures and remain within + or - 5% of the Activity's budget allocation. • To manage the Community Development Department as effectively and efficiently as possible. • To implement the capital improvements selected for construction in the Capital Improvements Report. 				
DIVISION MEASUREMENTS:				
	ACTUAL	ACTUAL	ESTIMATED	PROJECTED
	2020-21	2021-22	2022-23	2023-24
Percent of Budget Expended - Management Services	92.3%	91.0%	99.6%	100.0%
Comprehensive Plan Elements Prepared or Revised	-	-	-	-

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION			2022-23			DEPARTMENT REQUEST 2023-24			2023-24
	2020-21	2021-22	BUDGETED	ACTUAL	ESTIMATED	REQUEST	DECISION	TOTAL	ADOPTED
	ACTUAL	ACTUAL		6 MONTHS	12 MONTHS		PACKAGES	REQUEST	
Personal Services	\$ 241,166	\$ 245,275	\$ 263,295	\$ 130,305	\$ 260,081	\$ 265,521	\$ -	\$ 265,521	\$ 272,100
Supplies & Materials	100	-	500	-	-	500	-	500	500
Contractual Services	5,081	7,871	14,095	3,427	6,745	10,845	-	10,845	10,845
Repair & Maintenance	150	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 246,497	\$ 253,146	\$ 277,890	\$ 133,732	\$ 266,826	\$ 276,866	\$ -	\$ 276,866	\$ 283,445

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Assistant City Manager	44	\$11,157 to \$14,951	\$ 179,415	1.0	1.0	1.0
GIS Technician (1)	n/a	\$1,300	15,600	0.5	0.5	0.5
PERSONNEL TOTALS			\$ 195,015	1.5	1.5	1.5

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
COMMUNITY DEVELOPMENT	PLANNING	PLANNING AND ZONING	01-52-01

DIVISION DESCRIPTION:
 The City Planner advises the Assistant City Manager, as well as the appropriate boards and commissions, on matters that affect the growth and development of the City. Responsibilities include: processing all zoning cases, plats, site plans, vacations, development proposals, and other related requests. The City Planner advises and assists property owners, developers, and engineers. The City Planner reviews the Comprehensive Plan for revisions regarding future planning and development policies. The City Planner works with the Benbrook Economic Development Corporation and the Chamber of Commerce to provide potential business investors with economic data, demographics, and other information as requested. The Planning Technician assists the City Planner with all Planning and Zoning activities.

- DIVISION GOALS:**
- To develop, maintain, and refine a continuing planning program that is responsive to the needs of the City and developers.
 - To encourage and promote orderly development by processing all applications promptly.
 - To provide the framework for long-range growth and re-development through review and updating of the Comprehensive Plan.
 - To provide assistance to the various boards and commissions through informative reports and attendance at all meetings.
 - To review all development proposals for conformance with all ordinances and development regulations.

- DIVISION OBJECTIVES:**
- To monitor expenditures and remain within + or - 5 % of the Activity's budget allocation.
 - To meet with potential developers and assist them with the implementation of their development plans.
 - To update City ordinances as needed to properly implement the Comprehensive Plan and be responsive to new market trends.
 - To counsel with prospective applicants and to accept and schedule all applications for hearings at the earliest possible date.
 - To provide general information to property owners, realtors, businesses, and citizens as requested.

DIVISION MEASUREMENTS:		ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended		92.2%	96.2%	98.4%	100.0%
Board and Commission Reports Prepared		29	22	15	20
Board and Commission Meetings Attended		13	12	12	15
Plats, Rezoning, CUPs, and Site Plans Processed		33	28	23	20
Zoning verification letters created	191	10	17	10	10
Request for General/Development Information/Assistance Processed		1,988	1,815	1,800	1,800

COST CENTER SUMMARY

FY 2023-24 BUDGET

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

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	PROPOSED BUDGET
Personal Services	\$ 229,125	\$ 242,181	\$ 268,069	\$ 263,982	\$ 247,594	\$ -	\$ 247,594	\$ 253,653
Supplies & Materials	359	203	500	500	500	-	500	500
Contractual Services	3,728	3,544	9,100	7,385	9,100	-	9,100	9,100
Repair & Maintenance	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 233,212	\$ 245,928	\$ 277,669	\$ 271,867	\$ 257,194	\$ -	\$ 257,194	\$ 263,253

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
City Planner	34	\$6,849 to \$9,179	\$ 110,146	1.0	1.0	1.0
Assistant City Planner	27	\$4,868 to \$6,523	55,853	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 165,999	2.0	2.0	2.0

DIVISION SUMMARY

FY 2023-24 BUDGET

<i>Function</i>	<i>Department</i>	<i>Division</i>	<i>Account</i>
COMMUNITY DEVELOPMENT	INSPECTIONS	CITY INSPECTIONS	01-53-01

DIVISION DESCRIPTION:

The City Inspections Activity enforces building codes and provides inspection services for buildings, mechanical, electrical, plumbing, sign, and zoning inspections as required by ordinance and maintains up-to-date records of inspections and related information. The Activity issues construction related permits and licenses and enforces health related ordinances.

DIVISION GOALS:

- To promote and safeguard life, health, and property through enforcement of codes.
- To provide efficient and accurate enforcement of building codes and ordinances.
- To assist citizens and builders by eliminating life, health, and safety hazards.
- To register all construction-related contractors/companies who perform work in Benbrook.
- To inspect all construction activity thoroughly to achieve compliance with adopted minimum code requirements.

DIVISION OBJECTIVES:

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To enforce the provisions of the City's building code on all new construction and renovations.
- To provide all requested inspections within 24 hours or less.
- To cross-train all inspectors.
-

DIVISION MEASUREMENTS:

	ACTUAL 2020-21	ACTUAL 2021-22	ESTIMATED 2022-23	PROJECTED 2023-24
Percent of Budget Expended	80.2%	95.5%	95.0%	100.0%
Number of Inspections Performed	3,668	3,668	3,785	3,900
Number of Building Permits Issued	1,160	1,160	1,267	1,325

COST CENTER SUMMARY

FY 2023-24 BUDGET

Function: COMMUNITY DEVELOPMENT Department: INSPECTIONS Division: INSPECTIONS Account: 01-53-01

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 ACTUAL	2022-23		DEPARTMENT REQUEST 2023-24			2023-24
			BUDGETED	ESTIMATED 12 MONTHS	REQUEST	DECISION PACKAGES	TOTAL REQUEST	ADOPTED BUDGET
Personal Services	\$ 289,728	\$ 313,279	\$ 343,789	\$ 339,203	\$ 356,787	\$ -	\$ 356,787	\$ 365,436
Supplies & Materials	2,952	4,451	5,000	5,000	5,000	-	5,000	5,000
Contractual Services	3,365	2,704	8,001	5,285	4,676	-	4,676	4,676
Repair & Maintenance	284	611	500	500	1,700	-	1,700	1,700
Capital Outlay	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 296,329	\$ 321,046	\$ 357,290	\$ 349,988	\$ 368,163	\$ -	\$ 368,163	\$ 376,812

PERSONNEL SUMMARY

SCHEDULE OF PERSONNEL	GRADE	MONTHLY SALARY RANGE	ADOPTED ANNUAL SALARY	BUDGETED POSITIONS (FTE)		
				ACTUAL 2021-22	ACTUAL 2022-23	ADOPTED 2023-24
Building Official	33	\$6,523 to \$8,742	\$ 97,328	1.0	1.0	1.0
Building Inspector	27	\$4,868 to \$6,523	78,277	1.0	1.0	1.0
Community Development Technician	27	\$4,868 to \$6,523	60,604	1.0	1.0	1.0
PERSONNEL TOTALS			\$ 236,209	3.0	3.0	3.0

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**SECTION FIVE
DEBT SERVICE
AND CAPITAL**

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DEBT SERVICE

The City of Benbrook Debt Service Fund was created by Ordinance 404, which was adopted August 25, 1975. The ordinance authorizes a tax to be levied on all real and personal property with the proceeds from said tax used to retire the principal and interest on all general purpose indebtedness. The Debt Service Fund accounts for the accumulation of resources, and the payment of general long-term principal and interest.

As of October 1, 2022, the City of Benbrook has debt issues outstanding for a total Debt Service Fund balance of \$21,680,000 in general obligation and refunding bonds. Of that amount \$20,920,000 is new debt issued at the end of FY 2020-21.

The City of Benbrook maintains its bond rating by Standard & Poor's. Standard & Poor's recently upgraded the City's bond rating to AA+ based on the City's outstanding general obligation debt. The rating upgrade was based on the City's strong liquidity, consistently well-managed financial operations, and strong economy.

The City's Operating Fund's 2023-24 projected ending balance of \$19,572,540 is 76.0 percent of budgeted operating expenditures; this level of reserves provides for a more-than-satisfactory financial cushion. This level is in keeping with City management's goal of maintaining a minimum of three months of operating expenditures in reserve. General operations are primarily funded from property, franchise, and sales taxes. Annual debt service expenditures claim only 5.0 percent of expenditures in 2023-24; this relatively low percentage reflects the City's above average bond payout schedule. The City's debt position is characterized by modest debt levels and an above-average rate of bond payout.

In September 2021 the City issued \$22,000,000 in General Obligation Bonds for the construction of a new municipal complex. The municipal complex will house City administration, Police Department, and Senior Center. The existing buildings will be demolished, and one new building built in place of the other buildings. The municipal complex will serve as an anchor to a new downtown. Construction began in FY 2021-22 and should be completed the end of 2023.

After the 2013-14 Budget was adopted, the City's bond counsel recommended refinancing general obligation bonds issued in 2005; these general obligation bonds were refinanced in November 2013.

Under current Texas statutes, the City has no legal limit on bonded debt. State statutes do, however, limit the total amount of ad valorem taxes the City can impose. This limit is \$2.50 per \$100 of assessed valuation. The City's total tax rate of \$0.5650 (for both the General Fund and the Debt Service Fund) and the tax rate for retirement of debt service of \$0.0390 are considerably below this limit.

Debt Service expenses financed through property tax revenue total \$1,190,344 in 2023-24. Included in this total is \$630,000 for general obligation bond principal retirements, \$560,344 for general obligation bond interest expenses, and \$3,800 for agent fees. Also, \$338,485 is for Drainage and Stormwater debt.

**DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES
FUND BALANCE SUMMARY
FY 2023-24**

	FY 2023-24 BUDGET
BEGINNING BALANCE	\$ 458,901
REVENUES	
Ad Valorem Taxes	1,199,414
Other Revenue	500
TOTAL REVENUES	1,199,914
TOTAL FUNDS AVAILABLE	\$ 1,658,815
EXPENDITURES	
Principal Retirement	950,000
Interest Expense	578,829
Agent Fees and Other Expenditures	3,800
TOTAL EXPENDITURES	1,532,629
AVAILABLE OVER (UNDER) EXPENDITURES	\$ 126,186
OTHER FINANCING SOURCES (USES)	
Transfers-In	338,485
Transfers-Out	-
TOTAL OTHER FINANCING SOURCES (USES)	338,485
ENDING BALANCE	\$ 464,671

**DEBT SERVICE FUND
TEN YEAR SUMMARY OF REVENUES AND EXPENDITURES
ACTUAL AND ESTIMATED
FY 2014-15 TO FY 2023-24**

Revenues by Source	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20
Ad Valorem Taxes	\$ 321,749	\$ 409,627	\$ 470,706	\$ 508,075	\$ 645,696	\$ 462,633
Other Revenue	-	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-	-
TOTAL REVENUES	\$ 321,749	\$ 409,627	\$ 470,706	\$ 508,075	\$ 645,696	\$ 462,633
Expenditures						
Bond Principal Maturities						
General Obligation Bonds	\$ 1,225,000	\$ 1,260,000	\$ 1,410,011	\$ 1,340,000	\$ 1,390,000	\$ 1,430,000
Certificates of Obligation	-	-	-	-	-	-
Capitalized Leases	-	-	-	-	-	-
Miscellaneous Expenses	-	-	-	-	-	-
Interest	294,296	234,807	107,414	179,000	149,799	119,605
Agent Fees and Other Expenditures	12,705	12,705	300	300	300	300
TOTAL EXPENDITURES	\$ 1,532,001	\$ 1,507,512	\$ 1,517,725	\$ 1,519,300	\$ 1,540,099	\$ 1,549,905
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,210,252)	\$ (1,097,885)	\$ (1,047,019)	\$ (1,011,225)	\$ (894,403)	\$ (1,087,272)
Other Financing Sources						
Transfers-In						
Stormwater Utility Fund	\$ 1,065,106	\$ 568,236	\$ 582,188	\$ 578,580	\$ 586,189	\$ 586,752
Other Funds	-	492,268	490,566	491,887	493,186	503,136
Transfers-Out	-	-	-	-	-	-
Bond Escrow Account	2,576,226	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ 3,641,332	\$ 1,060,504	\$ 1,072,754	\$ 1,070,467	\$ 1,079,375	\$ 1,089,888
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 2,431,080	\$ (37,381)	\$ 25,735	\$ 59,242	\$ 184,972	\$ 2,616

**DEBT SERVICE FUND
TEN YEAR SUMMARY OF REVENUES AND EXPENDITURES
ACTUAL AND ESTIMATED
FY 2013-14 TO 2022-23**

Revenues by Source	Actual 2020-21	Actual 2021-22	Budget 2022-23	Estimated 12 Months 2022-23	Variance Favorable (Unfavorable)	Budget 2023-24
Ad Valorem Taxes	\$ 477,298	\$ 870,179	\$ 590,986	\$ 579,576	\$ 619,838	\$ 1,199,414
Other Revenue	-	373	500	500	-	500
Proceeds from Refunding Bonds	-	-	-	-	-	-
TOTAL REVENUES	\$ 477,298	\$ 870,552	\$ 591,486	\$ 580,076	\$ 619,838	\$ 1,199,914
Expenditures						
Bond Principal Maturities						
General Obligation Bonds	\$ 1,520,000	\$ 1,370,000	\$ 305,000	\$ 305,000	\$ -	\$ 950,000
Certificates of Obligation	-	-	-	-	-	-
Capitalized Leases	-	-	-	-	-	-
Miscellaneous Expenses	-	-	-	-	-	-
Interest	84,959	535,537	599,429	599,429	-	578,829
Agent Fees and Other Expenditures	300	3,800	3,800	3,800	-	3,800
TOTAL EXPENDITURES	\$ 1,605,259	\$ 1,909,337	\$ 908,229	\$ 908,229	\$ -	\$ 1,532,629
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,127,961)	\$ (1,038,785)	\$ (316,743)	\$ (328,153)	\$ 619,838	\$ (332,715)
Other Financing Sources						
Transfers-In						
Stormwater Utility Fund	\$ 733,366	\$ 742,415	\$ 331,485	\$ 331,485	\$ 7,000	\$ 338,485
Other Funds	501,203	297,586	-	-	-	-
Transfers-Out	-	-	-	-	-	-
Bond Escrow Account	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	\$ 1,234,569	\$ 1,040,001	\$ 331,485	\$ 331,485	\$ 7,000	\$ 338,485
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 106,608	\$ 1,216	\$ 14,742	\$ 3,332	\$ 626,838	\$ 5,770

**CITY OF BENBROOK
DEBT SERVICE FUND
PAYMENT SCHEDULE
OCTOBER 1, 2023 TO SEPTEMBER 30, 2024**

	Payment Due		Total
	Feb 1st	Aug 1st	
2013 GO Refunding Bonds			
Principal	\$ 255,000	\$ -	\$ 255,000
Interest	<u>5,369</u>	<u>2,847</u>	<u>8,216</u>
Total	\$ 260,369	\$ 2,847	\$ 263,216

	Payment Due		Total
	Feb 1st	Aug 1st	
2007 CO Stormwater Bonds			
Principal	\$ 65,000	\$ -	\$ 65,000
Interest	<u>5,656</u>	<u>4,343</u>	<u>9,999</u>
Total	\$ 70,656	\$ 4,343	\$ 74,999

2021 GO Bonds			
Principal	\$ 630,000	\$ -	\$ 630,000
Interest	<u>286,472</u>	<u>273,872</u>	<u>560,344</u>
Total	\$ 916,472	\$ 273,872	\$1,190,344

CITY OF BENBROOK
DEBT SERVICE FUND
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2023 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			
2024	\$ 885,000	\$ 568,830	\$ 1,453,830	\$ 65,000	\$ 9,999	\$ 74,999	\$ 1,528,829	\$ 338,485	\$ 1,190,344
2025	915,000	537,491	1,452,491	70,000	7,272	77,272	1,529,763	340,119	1,189,644
2026	675,000	514,794	1,189,794	70,000	4,444	74,444	1,264,238	74,444	1,189,794
2027	695,000	494,144	1,189,144	75,000	1,515	76,515	1,265,659	76,515	1,189,144
2028	725,000	465,744	1,190,744	-	-	-	1,190,744	-	1,190,744
2029	750,000	436,244	1,186,244	-	-	-	1,186,244	-	1,186,244
2030	785,000	405,544	1,190,544	-	-	-	1,190,544	-	1,190,544
2031	815,000	373,544	1,188,544	-	-	-	1,188,544	-	1,188,544
2032	845,000	344,569	1,189,569	-	-	-	1,189,569	-	1,189,569
2033	870,000	318,844	1,188,844	-	-	-	1,188,844	-	1,188,844
2034	895,000	292,369	1,187,369	-	-	-	1,187,369	-	1,187,369
2035	925,000	265,069	1,190,069	-	-	-	1,190,069	-	1,190,069
2036	950,000	236,944	1,186,944	-	-	-	1,186,944	-	1,186,944
2037	975,000	212,944	1,187,944	-	-	-	1,187,944	-	1,187,944
2038	995,000	193,244	1,188,244	-	-	-	1,188,244	-	1,188,244
2039	1,015,000	173,144	1,188,144	-	-	-	1,188,144	-	1,188,144
2040	1,035,000	152,644	1,187,644	-	-	-	1,187,644	-	1,187,644
2041	1,055,000	131,744	1,186,744	-	-	-	1,186,744	-	1,186,744
2042	1,080,000	110,394	1,190,394	-	-	-	1,190,394	-	1,190,394
2043	1,100,000	87,906	1,187,906	-	-	-	1,187,906	-	1,187,906
2044	1,125,000	64,266	1,189,266	-	-	-	1,189,266	-	1,189,266
2045	1,150,000	39,375	1,189,375	-	-	-	1,189,375	-	1,189,375
2046	1,175,000	13,219	1,188,219	-	-	-	1,188,219	-	1,188,219
TOTALS	\$21,435,000	\$6,433,005	\$27,868,005	\$280,000	\$23,230	\$303,230	\$28,171,235	\$829,563	\$27,341,672

**CITY OF BENBROOK
DEBT SERVICE FUND
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2023 TO MATURITY**

GENERAL OBLIGATION BONDS:

**DEBT SERVICE FUND
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2023 TO MATURITY
2021 GO BONDS**

<u>Year Ending 09-30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	630,000	560,344	1,190,344
2025	655,000	534,644	1,189,644
2026	675,000	514,794	1,189,794
2027	695,000	494,144	1,189,144
2028	725,000	465,744	1,190,744
2029	750,000	436,244	1,186,244
2030	785,000	405,544	1,190,544
2031	815,000	373,544	1,188,544
2032	845,000	344,569	1,189,569
2033	870,000	318,844	1,188,844
2034	895,000	292,369	1,187,369
2035	925,000	265,069	1,190,069
2036	950,000	236,944	1,186,944
2037	975,000	212,944	1,187,944
2038	995,000	193,244	1,188,244
2039	1,015,000	173,144	1,188,144
2040	1,035,000	152,644	1,187,644
2041	1,055,000	131,744	1,186,744
2042	1,080,000	110,394	1,190,394
2043	1,100,000	87,906	1,187,906
2044	1,125,000	64,266	1,189,266
2045	1,150,000	39,375	1,189,375
2046	1,175,000	13,219	1,188,219
TOTALS	<u>20,920,000</u>	<u>6,421,672</u>	<u>27,341,672</u>

**DEBT SERVICE FUND
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2023 TO MATURITY
2013 GO REFUNDING BONDS
100.0% Drainage**

<u>Year Ending 09-30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Drainage</u>
2024	255,000	8,486	263,486	263,486
2025	260,000	2,847	262,847	262,847
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
2039				
2040				
2041				
2042				
2043				
2044				
2045				
2046				
TOTALS	<u>515,000</u>	<u>11,333</u>	<u>526,333</u>	<u>526,333</u>

CERTIFICATES OF OBLIGATION BONDS:

Funded by Stormwater

DEBT SERVICE FUNDS

SCHEDULE OF REQUIREMENTS

OCTOBER 1, 2023 TO MATURITY

2007 CO STORMWATER BONDS

100.0% Drainage

<u>Year Ending 09-30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Drainage</u>
2024	65,000	9,999	74,999	74,999
2025	70,000	7,272	77,272	77,272
2026	70,000	4,444	74,444	74,444
2027	75,000	1,515	76,515	76,515
2028				
2029				
2030				
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
2039				
2040				
2041				
2042				
2043				
2044				
2045				
2046				
TOTALS	<u>280,000</u>	<u>23,230</u>	<u>303,230</u>	<u>303,230</u>

**DEBT SERVICE FUND
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2023 TO MATURITY
TOTAL General Obligation Bonds**

**DEBT SERVICE FUNDS
SCHEDULE OF REQUIREMENTS
OCTOBER 1, 2023 TO MATURITY
TOTAL Certificates of Obligation Bonds**

Year Ending 09-30	Principal	Interest	Total	Drainage	Year Ending 09-30	Principal	Interest	Total	Drainage
2024	885,000	568,830	1,453,830	263,486	2024	65,000	9,999	74,999	74,999
2025	915,000	537,491	1,452,491	262,847	2025	70,000	7,272	77,272	77,272
2026	675,000	514,794	1,189,794	-	2026	70,000	4,444	74,444	74,444
2027	695,000	494,144	1,189,144	-	2027	75,000	1,515	76,515	76,515
2028	725,000	465,744	1,190,744	-	2028	-	-	-	-
2029	750,000	436,244	1,186,244	-	2029	-	-	-	-
2030	785,000	405,544	1,190,544	-	2030	-	-	-	-
2031	815,000	373,544	1,188,544	-	2031	-	-	-	-
2032	845,000	344,569	1,189,569	-	2032	-	-	-	-
2033	870,000	318,844	1,188,844	-	2033	-	-	-	-
2034	895,000	292,369	1,187,369	-	2034	-	-	-	-
2035	925,000	265,069	1,190,069	-	2035	-	-	-	-
2036	950,000	236,944	1,186,944	-	2036	-	-	-	-
2037	975,000	212,944	1,187,944	-	2037	-	-	-	-
2038	995,000	193,244	1,188,244	-	2038	-	-	-	-
2039	1,015,000	173,144	1,188,144	-	2039	-	-	-	-
2040	1,035,000	152,644	1,187,644	-	2040	-	-	-	-
2041	1,055,000	131,744	1,186,744	-	2041	-	-	-	-
2042	1,080,000	110,394	1,190,394	-	2042	-	-	-	-
2043	1,100,000	87,906	1,187,906	-	2043	-	-	-	-
2044	1,125,000	64,266	1,189,266	-	2044	-	-	-	-
2045	1,150,000	39,375	1,189,375	-	2045	-	-	-	-
2046	1,175,000	13,219	1,188,219	-	2046	-	-	-	-
TOTALS	21,435,000	6,433,005	27,868,005	526,333	TOTALS	280,000	23,230	303,230	303,230

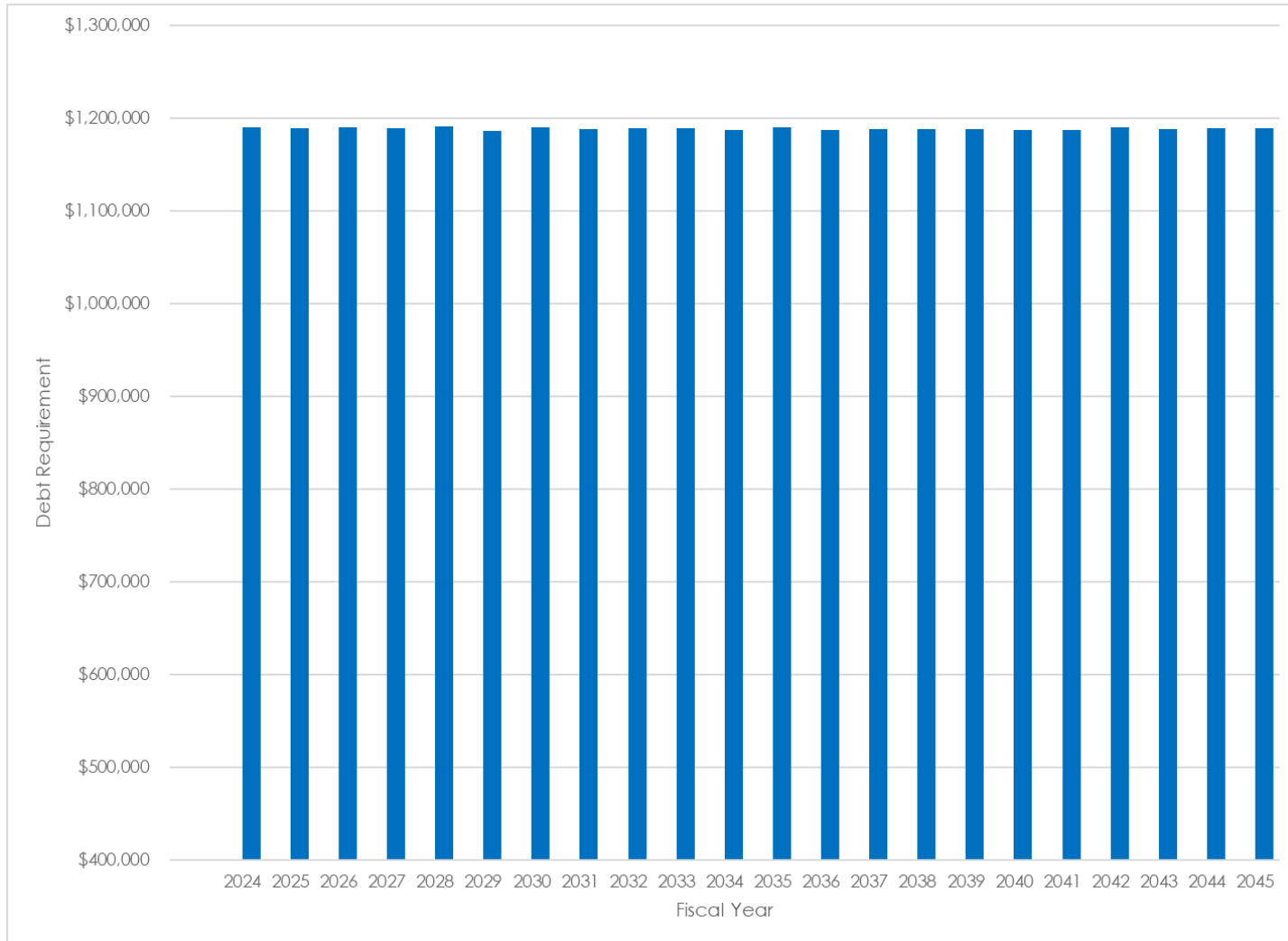
GRAND TOTAL - ALL BONDS:

Year Ending 09-30	Principal	Interest	Total	<small>Transfer to DS fund to cover payemnts.</small> P&I Drainage	Tax Supported Net City Debt
2024	950,000	578,829	1,528,829	338,485	1,190,344
2025	985,000	544,763	1,529,763	340,119	1,189,644
2026	745,000	519,238	1,264,238	74,444	1,189,794
2027	770,000	495,659	1,265,659	76,515	1,189,144
2028	725,000	465,744	1,190,744	-	1,190,744
2029	750,000	436,244	1,186,244	-	1,186,244
2030	785,000	405,544	1,190,544	-	1,190,544
2031	815,000	373,544	1,188,544	-	1,188,544
2032	845,000	344,569	1,189,569	-	1,189,569
2033	870,000	318,844	1,188,844	-	1,188,844
2034	895,000	292,369	1,187,369	-	1,187,369
2035	925,000	265,069	1,190,069	-	1,190,069
2036	950,000	236,944	1,186,944	-	1,186,944
2037	975,000	212,944	1,187,944	-	1,187,944
2038	995,000	193,244	1,188,244	-	1,188,244
2039	1,015,000	173,144	1,188,144	-	1,188,144
2040	1,035,000	152,644	1,187,644	-	1,187,644
2041	1,055,000	131,744	1,186,744	-	1,186,744
2042	1,080,000	110,394	1,190,394	-	1,190,394
2043	1,100,000	87,906	1,187,906	-	1,187,906
2044	1,125,000	64,266	1,189,266	-	1,189,266
2045	1,150,000	39,375	1,189,375	-	1,189,375
2046	1,175,000	13,219	1,188,219	-	1,188,219
GRAND TOTALS	<u>21,715,000</u>	<u>6,456,235</u>	<u>28,171,235</u>	<u>829,563</u>	<u>27,341,672</u>

**DEBT SERVICE FUND
TEN YEAR SUMMARY- RATIO OF DEBT TO ASSESSED VALUATIONS
AND DEBT PER CAPITA
FY 2014-15 TO 2023-24**

Fiscal Year	Estimated Population	Net Assessed Value	Gross Debt	Debt Service Funds Available	Net Debt	Ratio of Net Debt To Assessed Value	Net Debt Per Capita
2014-15	21,850	\$ 1,810,093,964	\$ 7,700,000	\$ 225,304	\$ 7,474,696	0.41%	342.09
2015-16	22,000	1,859,779,611	6,945,000	100,158	6,844,842	0.37%	311.13
2016-17	22,260	1,998,245,298	6,714,075	66,167	6,647,908	0.33%	298.65
2017-18	22,629	2,188,261,077	5,763,061	88,925	5,674,136	0.26%	250.75
2018-19	22,760	2,377,391,093	4,515,000	329,447	4,185,553	0.18%	183.90
2019-20	23,335	2,527,560,856	3,645,000	345,018	3,299,982	0.13%	141.42
2020-21	23,347	2,656,003,882	2,750,000	453,430	2,296,570	0.09%	98.37
2021-22	24,520	2,806,014,473	22,900,000	456,758	22,443,242	0.80%	915.30
2022-23	25,240	3,188,564,954	21,680,000	462,581	21,217,419	0.67%	840.63
2023-24	25,586	3,649,145,182	21,435,000	458,901	20,976,099	0.57%	819.83

**DEBT SERVICE FUND
SCHEDULE OF REQUIREMENTS
GRAPHIC PRESENTATION
OCTOBER 1, 2023 TO MATURITY**



2024 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

In addition to an Annual Operating Budget, the City of Benbrook prepares a Capital Improvement Program (CIP) each year. The CIP is a listing of planned capital projects for the upcoming five-year period together with the expected costs and anticipated methods of financing. The CIP includes projects relating to Community Facilities, Streets, and Drainage Facilities, as well as the acquisition of larger or specialized equipment.

To be included in the CIP, expenditures must meet all of the following general criteria:

1. Qualify as a capital project.
2. Have a useful life of not less than five years.
3. Exceed \$50,000.

Many CIP projects have ongoing costs for staffing and maintenance well beyond its initial purchase and/or construction. Therefore, it is important to note that once a project is approved, the entire project, not just the first year's portion, must be considered. For projects that span multiple years, this may create a future obligation to complete the project. For this and other reasons, the CIP must be viewed from a multi-year perspective.

Funding for CIP comes from several sources including:

1. Transfers from the Operating Budget
2. Transfers from reserves
3. Economic Development Corporation
4. Tax Increment Financing District
5. Stormwater Utility Fund
6. Bond issuances
7. Grants or other outside contributions

Project Summaries

Based on an analysis of needs and available funding, Table 1.1, as well as Sections 1.1.1 Community Facilities and Equipment, 1.1.2 Streets, and 1.1.3 Drainage Facilities, provides a summary and description of the City of Benbrook's five-year CIP.

Table 1.1
2024 Five-Year
Capital Improvement Program (CIP)
(City Council Approval - Dec. 7, 2023)

Fiscal Year	Category	Project	Project Budget	Status	Funding Source
Current Year 2023-24	Community Facilities and Equipment	Municipal Complex (carryover from FY 2021-22)	\$23,760,523	Approved	Voter Approved Bonds
		Replacement of 2 Ambulances and Associated Onboard Equipment	\$1,130,000	Approved	Tarrant County ARP Act Funds
Year 1 2024-25		Replacement of 2 Ambulances and Associated Onboard Equipment	\$1,160,000	Approved	Tarrant County ARP Act Funds
Year 2 2025-26		Public Works Dump Truck	\$175,000	Proposed	Capital Asset Replacement Fund
Year 3 2026-27		Replace 7 Outdoor Warning Sirens	\$140,000	Proposed	Capital Asset Replacement Fund
Year 4 2027-28		Replace Playground Equipment at Castle Park and Robot Park	\$1,000,000	Proposed	Park Funds
Year 5 2028-29		No Projected Projects	N/A	N/A	N/A
Current Year 2023-24	Street Improvements	2024 Annual Street Overlay Program	\$3,350,000	Approved	General Fund
Year 1 2024-25		2025 Annual Street Overlay Program	\$3,350,000	Proposed	General Fund
		51 st CDBG Project TO BE DETERMINED	TBD	TBD	Community Development Block Grant
Year 2 2025-26		2026 Annual Street Overlay Program	\$3,350,000	Proposed	General Fund
Year 3 2026-27		2027 Annual Street Overlay Program	\$3,350,000	Proposed	General Fund
		53 rd CDBG Project TO BE DETERMINED	TBD	TBD	Community Development Block Grant

Table 1.1
2024 Five-Year
Capital Improvement Program (CIP)
(City Council Approval - Dec. 7, 2023)

Fiscal Year	Category	Project	Project Budget	Status	Funding Source	
Year 4 2027-28	Street Improvements	2028 Annual Street Overlay Program	\$3,350,000	Proposed	General Fund	
Year 5 2028-29		2029 Annual Street Overlay Program	\$3,350,000	Proposed	General Fund	
		55 th CDBG Project TO BE DETERMINED	TBD	TBD	Community Development Block Grant	
Current Year 2023-24	Drainage Facilities	Storm Drain Condition Assessment \$280K Multi-year Project (Year 3 of 4)	\$70,000/Year	Approved	Storm Water Utility Fund	
		Dutch Branch Park Drainage Improvements	\$300,000	Proposed	Storm Water Utility Fund	
		Cedar Creek Townhome Drainage Project	\$188,000	Proposed	Storm Water Utility Fund	
		Timberline Drainage Project	\$336,000	Proposed	Storm Water Utility Fund	
Year 1 2024-25		Storm Drain Condition Assessment \$280K Multi-year Project (Year 4 of 4)	See Above	See Above	See Above	
		Cedar Creek Townhome Drainage Project (carry over FY 2023-24)	See Above	See Above	See Above	
		Timberline Drainage Project (carry over FY 2023-24)	See Above	See Above	See Above	
		Storm Drain Condition Assessment Multi-year Project (Year 4 of 4)	See Above	See Above	See Above	
Year 2 2025-26			Projects from the Storm Drain Condition Assessment and/or Dutch Branch Park Drainage Study	TBD	TBD	Storm Water Utility Fund

Table 1.1
2024 Five-Year
Capital Improvement Program (CIP)
(City Council Approval - Dec. 7, 2023)

Fiscal Year	Category	Project	Project Budget	Status	Funding Source
Year 3 2026-27		Projects from the Storm Drain Condition Assessment and/or Dutch Branch Park Drainage Study (carryover from FY 2025-26)	TBD	TBD	Storm Water Utility Fund
Year 4 2027-28	Drainage Facilities	Plantation East Channel	\$200,000	Proposed	Storm Water Utility Fund
Year 5 2028-29		Projects from the Storm Drain Condition Assessment and/or Dutch Branch Park Drainage Study (carryover from FY 2025-26)	TBD	TBD	Storm Water Utility Fund

1.1.1 Community Facilities and Equipment

Municipal Complex - In 2019, as part of the City's updated 2020 Comprehensive Plan, a Citizen Committee recommended a new Municipal Complex to replace several municipal buildings, and to act as an anchor for a proposed downtown development. The existing municipal buildings are aging and have mechanical issues, electrical problems, ADA non-compliance and other challenges. In May 2021, voters approved the general obligation bond election to fund the design and construction of a new two-story, approximately 35,000 square-foot **Benbrook Municipal Complex** to house the Police Station, Senior Citizen's Center, Municipal Court, City Hall Offices, and a Visitor's Center. In March 2022, City Council awarded the Municipal Complex professional design and pre-construction services contract to JE Dunn Construction and Randall Scott Architects. In October 2022, City Council awarded the Municipal Complex construction contract to JE Dunn Construction. Construction began in November 2022 with an anticipated projection completion date in late Summer 2024.

Ambulance Replacement - The Fire Department is responsible for providing Emergency Medical Services for the City of Benbrook and a portion of southwest Tarrant County. The City operates four ambulances and beginning in 2009 implemented an ambulance replacement plan to rotate out the oldest ambulance from service once every two years. In past bi-annual cycles, the City has always been awarded a \$75,000 Ambulance Replacement Grant toward the purchase of each new ambulance from the Tarrant County Emergency Services District (TCESD). FY 2021-22, TCESD, using the American Rescue Plan Act (ARP Act) funds, awarded the City an Ambulance Replacement Grant for the annual purchase of one ambulance, and all associated on-board medical equipment including a cardiac monitor, each year for a four-year period. To ensure delivery of all

ambulances prior to the expiration of the grant program, TCESD has accelerated its award period.

Dump Truck - The City's Public Services Department currently operates and maintains two dump trucks (2003 and 2022 model years). The 2003 model has over 100,000 miles and is experiencing significant and increasing repair costs and down time. The proposed replacement dump truck is a new 2026 model year with a 12 cubic-yard load capacity.

Replace Seven Outdoor Warning Sirens – The City's Outdoor Warning System consists of seven (7) sirens that are strategically located throughout the City and designed to alert citizens of approaching or existing hazardous conditions. The sirens are nearing the end of their useful life and need to be replaced.

Replace Castle Park and Robot Park Equipment – In October 2022, the City Council approved the Parks and Open Space Master Plan that included a recommendation from the Parks and Recreation Board to replace the playground equipment at Castle Park and Robot Park. The existing equipment is nearing the end of its useful life and needs to be replaced.

1.1.2 Streets

Community Development Block Grant (CDBG) Projects – The CDBG is a Federal program administered by HUD that provides formula-based grants that benefit low-and-moderate income communities. Tarrant County administers the annual program on behalf of smaller cities in the County. To maximize the grant award, Benbrook has chosen to receive funding every other year. Future year projects have not yet been determined.

Annual Street Overlay Program - The CIP includes an annual expenditure of \$3,350,000 to fund the street overlay program, which includes \$500,000 for concrete repairs. For a portion of the program, Tarrant County furnishes all equipment and labor necessary to overlay the street segments provided the City pays the cost of all necessary materials and traffic control. The balance of the program is contracted out separately through existing Interlocal Agreements with other government entities.

1.1.3 Drainage Facilities

Storm Drain Condition Assessment - The City is conducting a condition assessment of the City's entire existing storm drain system. This review will include sending a remote camera through the storm drain system to digitally record its condition. The scope of work will include surveying each inlet, outlet and storm drain manhole location to develop an up-to-date map of the system. The review will assess one quadrant of the City's storm system each year over a four-year period. The project also provides the City with credits for the Stormwater Management Program and Community Rating System, that help to reduce flood insurance rates.

Dutch Branch Park Drainage Assessment and Improvement Project - During heavy rains, stormwater flows across the ball fields and running track damaging infrastructure and ponding in low areas. The project evaluates the drainage patterns in the park and recommends grading improvements that minimize disturbances to the existing infrastructure while allowing water to safely flow through the park.

Cedar Creek Townhome Drainage Project – The Cedar Creek Townhomes are located in northeast Benbrook between Bellaire Drive and a natural oxbow of the Trinity River. During heavy rain events, water flows have eroded soil and undermined the structural integrity of the City’s drainage outfall at this location. The project includes removal of the existing headwall and extending the storm drain back in line with the bank of the oxbow. A new headwall will then be constructed at the outfall and the area above the extended pipe will be backfilled.

Timberline Drainage Project - Several local streets that directly connect to Timberline Drive significantly flatten out prior to their connection to the collector street. As a result, stormwater ponds on the local streets. The project will extend storm drainpipes from the Timberline Drive system to the local streets. New stormwater curb inlets will be installed on the local streets allowing stormwater that would previously pond to flow into the storm drain system.

Plantation East Channel Project – Sediment has built up over the years and needs to be removed from the channel bottom to allow for better water flow. The project scope includes the repair of missing or damaged perforated blocks that armor the channel bottom.

SECTION SIX
STATISTICAL AND
SUPPLEMENTAL

**TEN YEAR SUMMARY OF PROPERTY TAX LEVIES AND COLLECTIONS
ACTUAL AND ESTIMATED COLLECTIONS
FY 2014-15 TO 2023-24**

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Delinquent Tax Outstanding	Percent of Delinquent Tax Outstanding to Tax Levy
2014-15	\$ 10,687,525	\$ 10,550,100	98.71%	\$ 122,342	\$ 10,672,442	99.86%	\$ 15,083	0.14%
2015-16	10,751,674	10,650,522	99.06%	82,223	10,732,745	99.82%	18,929	0.18%
2016-17	11,286,321	10,909,418	96.66%	357,086	11,266,504	99.82%	19,817	0.18%
2017-18	12,207,960	11,642,272	95.37%	542,187	12,184,459	99.81%	23,501	0.19%
2018-19	13,367,483	12,730,675	95.24%	601,735	13,332,410	99.74%	35,073	0.26%
2019-20	14,399,021	14,111,041	98.00%	236,762	14,347,803	99.64%	51,218	0.36%
2020-21	14,798,596	14,502,624	98.00%	180,473	14,683,097	99.22%	115,499	0.78%
2021-22	14,713,025	14,618,916	99.36%	94,109	14,713,025	100.00%	94,109	0.64%
2022-23	16,246,249	15,921,324	98.00%	162,462	16,083,787	99.00%	162,462	1.00%
2023-24	18,641,917	18,269,079	97.00%	186,419	18,455,498	99.00%	186,419	1.00%

**TEN YEAR SUMMARY OF ASSESSED VALUATIONS
ACTUAL AND ESTIMATED
FY 2014-15 TO 2023-24**

Fiscal Year	Real Property Assessed Valuation	Percent of Total	Personal Property Assessed Valuation	Percent of Total	Total Assessed Valuation
2014-15	\$ 1,616,124,287	89.28%	\$ 193,969,677	10.72%	\$ 1,810,093,964
2015-16	1,646,295,384	88.52%	213,484,227	11.48%	1,859,779,611
2016-17	1,811,830,871	90.64%	187,114,427	9.36%	1,998,945,298
2017-18	2,050,648,640	94.52%	118,828,249	5.48%	2,169,476,889
2018-19	2,245,308,829	95.50%	105,797,344	4.50%	2,351,106,173
2019-20	2,417,889,084	95.66%	109,671,772	4.34%	2,527,560,856
2020-21	2,511,702,447	94.57%	144,301,435	5.43%	2,656,003,882
2021-22	2,658,773,006	94.75%	147,241,467	5.25%	2,806,014,473
2022-23	3,039,410,071	95.32%	149,154,883	4.68%	3,188,564,954
2023-24	3,485,257,268	95.51%	163,887,914	4.49%	3,649,145,182

**TEN YEAR SUMMARY
PROPERTY TAX RATES AND PROPERTY TAX EXEMPTIONS
(PER \$100 OF ASSEDED VALUATION)
FY 2014-15 TO 2023-24**

Fiscal Year	General Fund Tax Rate	Debt Service Fund Tax Rate	Total Tax Rate	Agricultural Deferrals	Veterans Exemptions	Over-65 Exemptions	Homestead Exemptions	Other Exemptions	Total Exemptions and Deferrals
2014-15	0.637500	0.020000	0.657500	\$ 12,157,086	\$ 15,370,374	\$ 66,155,344	\$ 29,527,111	\$ 1,386,310	\$ 124,596,225
2015-16	0.632500	0.025000	0.657500	12,358,124	13,748,967	67,995,291	29,957,694	593,508	124,653,584
2016-17	0.622500	0.027500	0.650000	11,791,652	15,498,186	71,637,209	30,432,454	770,325	130,129,826
2017-18	0.612500	0.027500	0.640000	10,267,672	18,646,302	72,684,996	10,933,520	469,522	113,002,012
2018-19	0.607500	0.032500	0.640000	12,636,919	21,232,656	76,507,440	30,633,538	492,021	141,502,574
2019-20	0.606470	0.021300	0.627770	10,972,403	26,107,003	79,787,716	31,429,313	522,021	148,818,456
2020-21	0.601500	0.021000	0.622500	11,657,017	29,276,543	80,128,623	31,599,427	338,271	152,999,881
2021-22	0.581000	0.036500	0.617500	11,482,467	33,073,083	81,855,670	32,147,955	324,521	158,883,696
2022-23	0.574000	0.021000	0.595000	9,683,408	37,821,577	82,980,000	32,937,219	320,308	163,742,512
2023-24	0.526000	0.039000	0.565000	13,480,865	46,713,771	82,598,864	32,247,913	252,500	175,293,913

**TEN YEAR SUMMARY OF TAX REVENUES BY SOURCE
ACTUAL AND ESTIMATED COLLECTIONS
FY 2014-15 TO 2023-24**

FISCAL YEAR	AD VALOREM TAXES	FRANCHISE TAXES	SALES TAXES	MIXED DRINK TAXES	BINGO TAXES	TOTAL
2014-15	\$ 10,577,267	\$1,623,683	\$2,278,495	\$ 3,436	\$ -	\$ 14,482,881
2015-16	10,775,138	1,631,434	2,169,612	4,093	18	14,580,295
2016-17	11,141,572	1,524,760	2,315,191	4,343	-	14,985,866
2017-18	11,820,511	1,399,945	2,452,393	4,508	-	15,677,357
2018-19	12,846,261	1,591,000	2,650,000	5,336	-	17,092,597
2019-20	13,635,240	1,444,339	2,890,066	7,944	-	17,977,589
2020-21	14,269,848	1,417,165	3,250,000	9,026	-	18,946,039
2021-22	14,977,057	1,410,000	3,250,000	4,500	-	19,641,557
2022-23	16,707,501	1,180,000	3,500,000	10,000	-	21,397,501
2023-24	17,429,157	1,270,000	4,000,000	10,000	-	22,709,157

**TEN YEAR COMPARISON OF FULL TIME PERSONNEL
BY DEPARTMENT
FY 2014-15 TO 2023-24**

Department Name	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24
City Manager	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Secretary	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
GENERAL GOVERNMENT	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Finance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technology	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
STAFF SERVICES	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Police	52.00	53.00	54.00	57.00	55.00	56.00	56.00	56.00	56.00	57.00
Fire	19.00	24.00	27.00	28.00	31.00	31.00	31.00	31.00	31.00	31.00
Municipal Court	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
PUBLIC SAFETY	73.00	79.00	83.00	87.00	88.00	89.00	89.00	89.00	89.00	90.00
Public Services	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Parks & Recreation	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Support Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
City Engineering	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Code Compliance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PUBLIC SERVICES	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Inspection	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
COMMUNITY DEVELOPMENT	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
FULL-TIME POSITIONS	<u>112.00</u>	<u>118.00</u>	<u>122.00</u>	<u>127.00</u>	<u>128.00</u>	<u>129.00</u>	<u>129.00</u>	<u>129.00</u>	<u>129.00</u>	<u>130.00</u>

**TEN YEAR COMPARISON OF FULL TIME EMPLOYEES PER CAPITA
BY GOVERNMENTAL FUNCTION
FY 2014-15 TO 2023-24**

Fiscal Year	Estimated Population	General Government	Staff Services	Public Safety	Public Services	Community Development	Total Employees	Employees Per Capita (Per 100)
2014-15	22,072	5.00	4.00	73.00	24.00	6.00	112.00	1.97
2015-16	22,403	5.00	4.00	79.00	24.00	6.00	118.00	1.90
2016-17	22,593	5.00	4.00	83.00	24.00	6.00	122.00	1.85
2017-18	23,095	5.00	5.00	87.00	24.00	6.00	127.00	1.82
2018-19	23,255	5.00	5.00	88.00	24.00	6.00	128.00	1.82
2019-20	23,335	5.00	5.00	89.00	24.00	6.00	129.00	1.81
2020-21	23,378	5.00	5.00	89.00	24.00	6.00	129.00	1.81
2021-22	24,520	5.00	5.00	89.00	24.00	6.00	129.00	1.90
2022-23	25,240	5.00	5.00	89.00	24.00	6.00	129.00	1.96
2023-24	25,586	5.00	5.00	90.00	24.00	6.00	130.00	1.97

CLASSIFICATION AND COMPENSATION MATRIX - MONTHLY PAY STEPS

FY 2023-24

CITY OF BENBROOK, TEXAS								
CLASSIFICATION AND COMPENSATION MATRIX								
FISCAL YEAR 2023-24								
GRADE	CLASSIFICATION	MONTHLY PAY STEPS						
		1	2	3	4	5	6	7
49	City Manager	14,239.19	14,951.15	15,698.70	16,483.64	17,307.82	18,173.21	19,081.87
44	Assistant City Manager	11,156.85	11,714.69	12,300.43	12,915.45	13,561.22	14,239.28	14,951.25
43	Police Chief	10,625.57	11,156.85	11,714.69	12,300.43	12,915.45	13,561.22	14,239.28
43	Fire Chief	10,625.57	11,156.85	11,714.69	12,300.43	12,915.45	13,561.22	14,239.28
42	Public Services Director	10,119.63	10,625.61	11,156.89	11,714.73	12,300.47	12,915.49	13,561.27
42	Finance Director	10,119.63	10,625.61	11,156.89	11,714.73	12,300.47	12,915.49	13,561.27
40	EDC Director	9,178.72	9,637.66	10,119.54	10,625.52	11,156.80	11,714.64	12,300.37
40	City Secretary	9,178.72	9,637.66	10,119.54	10,625.52	11,156.80	11,714.64	12,300.37
38	Police Commander	8,325.46	8,741.74	9,178.82	9,637.76	10,119.65	10,625.63	11,156.92
38	Assistant Fire Chief	8,325.46	8,741.74	9,178.82	9,637.76	10,119.65	10,625.63	11,156.92
38	City Engineer	8,325.46	8,741.74	9,178.82	9,637.76	10,119.65	10,625.63	11,156.92
36	Police Lieutenant	7,551.41	7,928.98	8,325.43	8,741.70	9,178.78	9,637.72	10,119.61
36	Information Technology Director	7,551.41	7,928.98	8,325.43	8,741.70	9,178.78	9,637.72	10,119.61
35	EMS Chief	7,191.83	7,551.42	7,928.99	8,325.44	8,741.71	9,178.80	9,637.74
34	City Planner	6,849.36	7,191.83	7,551.42	7,928.99	8,325.44	8,741.71	9,178.80
34	Fire Captain	6,849.36	7,191.83	7,551.42	7,928.99	8,325.44	8,741.71	9,178.79
34 A	Fire Captain	6,048.41	6,350.83	6,668.37	7,001.78	7,351.87	7,719.47	8,105.44
34	Police Sergeant	6,849.36	7,191.83	7,551.42	7,928.99	8,325.44	8,741.71	9,178.79
33	Chief Building Official	6,523.21	6,849.37	7,191.83	7,551.43	7,929.00	8,325.45	8,741.72
32	Accounting Supervisor	6,212.57	6,523.19	6,849.35	7,191.82	7,551.41	7,928.98	8,325.43
32	Assistant IT Director	6,212.57	6,523.19	6,849.35	7,191.82	7,551.41	7,928.98	8,325.43
32	EDC Assistant Director	6,212.57	6,523.19	6,849.35	7,191.82	7,551.41	7,928.98	8,325.43
32	Street Maintenance Superintendent	6,212.57	6,523.19	6,849.35	7,191.82	7,551.41	7,928.98	8,325.43
32	Park Maintenance Superintendent	6,212.57	6,523.19	6,849.35	7,191.82	7,551.41	7,928.98	8,325.43
32	Police Administrative Manager	6,212.57	6,523.19	6,849.35	7,191.82	7,551.41	7,928.98	8,325.43
31	Police Detective/Corporal	5,916.68	6,212.51	6,523.13	6,849.29	7,191.76	7,551.34	7,928.91
31	Fire Lieutenant	5,916.68	6,212.51	6,523.13	6,849.29	7,191.76	7,551.34	7,928.91
31 A	Fire Lieutenant	5,225.84	5,487.14	5,761.49	6,049.57	6,352.05	6,669.65	7,003.13
30	Police Services Supervisor	5,634.95	5,916.70	6,212.53	6,523.16	6,849.32	7,191.78	7,551.37
30	Public Works Inspector	5,634.95	5,916.70	6,212.53	6,523.16	6,849.32	7,191.78	7,551.37
29	Fleet Maintenance Superintendent	5,366.62	5,634.95	5,916.70	6,212.54	6,523.16	6,849.32	7,191.79
29	Management Analyst	5,366.62	5,634.95	5,916.70	6,212.54	6,523.16	6,849.32	7,191.79
29	Marketing Coordinator	5,366.62	5,634.95	5,916.70	6,212.54	6,523.16	6,849.32	7,191.79
29	Police Officer	5,366.62	5,634.95	5,916.70	6,212.54	6,523.16	6,849.32	7,191.79
29	Fire Fighter/Paramedic	5,366.62	5,634.95	5,916.70	6,212.54	6,523.16	6,849.32	7,191.79
29 A	Fire Fighter/Paramedic	4,750.77	4,988.30	5,237.72	5,499.61	5,774.59	6,063.32	6,366.48
27	Property Custodian	4,867.65	5,111.03	5,366.58	5,634.91	5,916.66	6,212.49	6,523.12
27	Assistant City Planner	4,867.65	5,111.03	5,366.58	5,634.91	5,916.66	6,212.49	6,523.12
27	Community Development Coordinator	4,867.65	5,111.03	5,366.59	5,634.92	5,916.66	6,212.49	6,523.12
27	Building Maintenance Superintendent	4,867.65	5,111.03	5,366.59	5,634.92	5,916.66	6,212.49	6,523.12
27	Streets/Parks Crewleader	4,867.65	5,111.03	5,366.59	5,634.92	5,916.66	6,212.49	6,523.12
27	Combination Inspector	4,867.65	5,111.03	5,366.59	5,634.92	5,916.66	6,212.49	6,523.12
27	Senior Police Communications Specialist	4,867.65	5,111.03	5,366.59	5,634.92	5,916.66	6,212.49	6,523.12
27	Municipal Court Manager	4,867.65	5,111.03	5,366.59	5,634.92	5,916.66	6,212.49	6,523.12
26	Deputy City Secretary	4,635.87	4,867.67	5,111.05	5,366.60	5,634.93	5,916.68	6,212.52
26	EMS Billing Manager	4,635.87	4,867.67	5,111.05	5,366.60	5,634.93	5,916.68	6,212.52
25	Planning Technician	4,415.15	4,635.90	4,867.70	5,111.08	5,366.64	5,634.97	5,916.72
25	Senior Animal Control Officer	4,415.15	4,635.91	4,867.70	5,111.09	5,366.64	5,634.97	5,916.72
25	Code Compliance Officer	4,415.15	4,635.91	4,867.70	5,111.09	5,366.64	5,634.97	5,916.72
24	Fleet Maintenance Mechanic	4,204.87	4,415.12	4,635.87	4,867.67	5,111.05	5,366.60	5,634.93
24	Police Communications Specialist	4,204.87	4,415.12	4,635.87	4,867.67	5,111.05	5,366.60	5,634.93
24	Fire Fighter/EMT	4,204.87	4,415.11	4,635.87	4,867.66	5,111.05	5,366.60	5,634.93
24 A	Fire Fighter/EMT	3,714.30	3,900.02	4,095.02	4,299.77	4,514.76	4,740.50	4,977.52
24	Deputy Court Clerk	4,204.87	4,415.11	4,635.87	4,867.66	5,111.05	5,366.60	5,634.93
23	Animal Control Officer	4,004.72	4,204.96	4,415.20	4,635.96	4,867.76	5,111.15	5,366.71
23	Administrative Clerk	4,004.72	4,204.95	4,415.20	4,635.96	4,867.76	5,111.15	5,366.71
23	Permit Clerk	4,004.72	4,204.96	4,415.20	4,635.96	4,867.76	5,111.15	5,366.71
23	Field Service Worker, Senior	4,004.72	4,204.96	4,415.20	4,635.96	4,867.76	5,111.15	5,366.71
22	Accounting Clerk/Deputy Court Clerk	3,814.01	4,004.71	4,204.95	4,415.19	4,635.95	4,867.75	5,111.14
22	Field Service Worker	3,814.01	4,004.71	4,204.95	4,415.19	4,635.95	4,867.75	5,111.14

**ORDINANCE NO. 1491
APPROPRIATION ORDINANCE**

AN ORDINANCE OF THE CITY OF BENBROOK, TEXAS, APPROVING BUDGET FIGURES FOR THE FISCAL YEAR 2023 THROUGH 2024; APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT AND ACCOUNT; ACCEPTING AND APPROVING THE EMPLOYEE CIVIL SERVICE CLASSIFICATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Benbrook, Texas, (hereinafter referred to as the "City"), submitted a budget proposal to the City Council prior to the beginning of the fiscal year, and in said budget proposal set forth the estimated revenues and expenditures; and

WHEREAS, the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (hereinafter referred to as the "Budget"); and

WHEREAS, the attached Budget, specifically sets forth each of the various projects which appropriations are delineated in the Budget, and the estimated amount of money carried in the Budget for each of such projects; and

WHEREAS, the Budget has been filed with the City Secretary for, at least, thirty (30) days before the date the City Council makes its tax levy for the fiscal year and such Budget has been available for inspection by any taxpayer; and

WHEREAS, the public notice of public hearing on the proposed annual Budget, stating the date, time, place and subject matter of such public hearing, were given as required by the laws of the State of Texas; and

WHEREAS, such public hearing was held by the City Council of the City on said Budget on September 7, 2023, at which time said Budget was fully considered, and interested taxpayers were heard by said City Council; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearings held therefore and has determined that the Budget attached hereto is in the best interest of the City and that same should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BENBROOK, TEXAS, THAT:

SECTION I

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION II

The attached Budget consisting of revenues and expenses of the City for conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2023 and ending September 30, 2024, as modified by the City Council, be, and the same is, in all things, adopted and approved as the Annual Budget of the City for the fiscal year, beginning the 1st day of October, 2023 and ending the 30th day of September, 2024; and there is hereby appropriated the funds indicated herein for such projects, operations, activities, purchases and other expenditures proposed in the Budget.

SECTION III

Pursuant to the laws of the State of Texas and Article 6, Section 6.03 of the City Charter, there be, and is hereby incorporated for the operating expenditures, the following sums of money for the following purposes for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

<u>FUNCTION</u>	<u>AMOUNT</u>
General Government	\$ 1,493,253
Staff Services	1,393,128
Public Safety	13,208,905
Public Services	7,218,847
Community Development	923,510
Debt Service	<u>1,532,629</u>
TOTAL OPERATING EXPENDITURES	\$ 25,770,272
TRANSFERS OUT	<u>300,000</u>
TOTAL EXPENDITURES & TRANSFERS OUT	<u>\$ 26,070,272</u>

Any necessary transfers between accounts and departments are hereby authorized, approved and appropriated.

SECTION IV

The City Manager shall file or cause to be filed a true and correct copy of this Ordinance,

along with the approved Budget attached hereto, with the City Secretary and in the office of the County Clerk of Tarrant County, Texas, as required by State Law.

SECTION V

Pursuant to the laws of the State of Texas, and specifically Section 143.004, the City held an election to adopt Chapter 143 - Municipal Civil Service of the Local Government Code, wherein it was approved to provide civil service status and protection therefrom to all police officers employed by the City. In compliance with Section 143.021 of the Local Government Code which provides that a municipality's governing body shall establish, by ordinance, the classification of all civil service employees, including the number of positions in each classification, the City hereby establishes its classification of civil service employees for the fiscal year beginning October 1, 2023 and ending September 30, 2024, as stated below and as more fully described in the Cost Center Summary contained in the Annual Budget.

<u>CLASSIFICATION</u>	<u>NUMBER OF AUTHORIZED POSITIONS</u>
Commander	2.0
Police Lieutenant	2.0
Police Sergeant	5.0
Police Detective/Corporal	10.0
Police Patrol Officer	<u>23.0</u>
TOTAL CIVIL SERVICE POSITIONS	42.0

SECTION VI

Any and all ordinances and resolutions, rules, regulations, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of conflict therewith.

SECTION VII

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION VIII

The necessity of adopting and approving a proposed Budget for the next fiscal year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Benbrook, Tarrant County, Texas, on this 21st day of September 2023, at a meeting open to the public after notice thereof being given as required by law.

ORDINANCE NO. 1492

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BENBROOK, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024, AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT THE RATE OF \$0.5650 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF BENBROOK, TEXAS, AS OF JANUARY 1, 2023, TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND TO PROVIDE AN INTEREST IN DEBT SERVICE FUNDS ON ALL OUTSTANDING DEBTS OF THE CITY; DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR PLACE OF PAYMENT; PROVIDING FOR APPROVAL OF THE TAX ROLLS PRESENTED TO THE CITY COUNCIL; PROVIDING FOR THE REPEAL OF INCONSISTENT ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Benbrook, Texas (hereinafter referred to as the "City") hereby finds that the tax for the fiscal year beginning October 1, 2023, and ending September 30, 2024, hereinafter levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council will approve by a separate ordinance to be adopted on the 21st day of September 2023, the budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BENBROOK, TEXAS, THAT:

SECTION I

All of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

SECTION II

The ad valorem tax appraisal roll and no-new-revenue tax rate information as presented by the assessor to the City Council for the tax year 2023, be and is hereby, in all things, approved and adopted.

SECTION III

There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2023, and ending September 30, 2024, and for each fiscal year thereafter until it be otherwise provided by and ordained on all taxable property, real, personal and mixed, situated within the corporate limits of the City, and not exempt from taxation by the Constitution of the State and valid State laws, an ad valorem tax rate of \$0.5650 for the general operations of the City on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses of the municipal government of the City (a General Fund), a tax of \$0.5260 of each One Hundred Dollars (\$100.00) assessed value of all taxable property within the City.
- (b) For the purpose of creating a Debt Service Fund to pay the interest and principal on all outstanding debts of the City, not otherwise provided for, a tax of \$0.0390 on each One Hundred Dollars (\$100.00) assessed value of all taxable property within the City.

SECTION IV

All monies collected and hereby apportioned are set apart for the specific purposes indicated herein and the funds shall be accounted for in such a manner as to readily show balances at any time.

SECTION V

All ad valorem taxes shall become due and payable on October 1, 2023, and all ad valorem taxes for the year shall become delinquent after January 31, 2024. There shall be no discount for payment of taxes prior to said January 31, 2024. A delinquent tax shall incur all penalty and interest authorized by Chapter 33 of the State Property Tax Code.

SECTION VI

Taxes are payable at the Office of the Tarrant County Tax Assessor/Collector by submitting payment to Wendy Burgess, County Tax-Assessor-Collector. The County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION VII

The tax rolls, as presented to the City Council, together with any supplement thereto, be, and the same are hereby approved.

SECTION VIII

There is hereby affixed on each and every item of property a lien for the said purpose of securing the certain payment of the taxes assessed against said item or property and said lien shall continue to exist against any item of property upon which a tax is assessed hereunder and to such tax, together with all interest and all penalty, shall be paid.

SECTION IX

There is hereby levied and ordered collected an annual occupation tax of twenty-five (25) percent on the State occupational tax on each and every occupation subject to an occupational tax under the laws of the State of Texas.

SECTION X

Any and all ordinances and resolutions, rules, regulations, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of conflict therewith.

SECTION XI

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION XII

The necessity of affixing and levying municipal ad valorem taxes of the City for the next fiscal year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Benbrook, Tarrant County, Texas, on this 21st day of September 2023, at a meeting open to the public after notice thereof being given as required by law.

BENBROOK BOARDS AND COMMISSIONS CITY COUNCIL

ESTABLISHMENT

The Benbrook City Council was established in 1948.

PURPOSE

The purpose of the Benbrook City Council is to serve as the governing and law-making body of the City of Benbrook.

POWERS

Except, as otherwise provided by law or by the Charter, all powers of the City shall be vested in the City Council. The City Council is provided with, but not limited to the following powers: (1) to enact municipal legislation; (2) to appoint or elect and to remove, after a hearing, all persons appointed by the City Council; (3) to fix the compensation for all appointed City officers; (4) to create, change or abolish all offices, departments, and agencies of the City government other than those offices and agencies created by the City Charter and to assign additional duties and powers consistent with the City Charter to offices, departments, and agencies created by the City Charter; (5) to establish operating policy; and (6) to establish the boundaries of the City.

MEMBERS

The City Council is comprised of seven members: the Mayor and six Council members.

TERMS

The City Council is elected for two-year terms. Places 1 (Mayor), 3, 5, and 7 are elected in odd-numbered years and Places 2, 4, and 6 are elected in even-numbered years.

MEETINGS

The City Council meets a minimum of two times per month. Presently, the Council meets on the first and third Thursday of the month, beginning at 7:30 p.m. at the Benbrook Municipal Building.

QUORUM

Four members constitute a quorum.

OFFICERS

The members of the City Council elect the Mayor Pro-Tem.

BENBROOK BOARDS AND COMMISSIONS PLANNING AND ZONING COMMISSION

ESTABLISHMENT

The Planning and Zoning Commission was established by Ordinance # 266, approved by the Benbrook City Council on March 23, 1970.

PURPOSE

The purpose of the Planning and Zoning Commission is to advise and formulate recommendations to the City Council for the improvement, planned growth, health, safety, and well-being of the City of Benbrook.

DUTIES

The duties of the Planning and Zoning Commission are: to prepare long range comprehensive City plan for orderly physical development of the City; to review proposed changes in zoning districts; to review and approve or deny proposed platting or subdivision of land within the City; and to perform any other duties assigned to the Commission by ordinance.

POWERS

The powers of the Planning and Zoning Commission are to make rules, regulations, and by-laws for the Planning and Zoning Commission subject to City Council approval.

MEMBERS

The Planning and Zoning Commission is comprised of nine members appointed by and responsible to the City Council. Qualifications include being a registered voter, a resident of the City for one year, continuation of residency in the City during term of office, and owner of real property within the City.

BENBROOK BOARDS AND COMMISSIONS PLANNING AND ZONING COMMISSION

TERMS

The Planning and Zoning Commission is appointed for two-year terms. Places 1, 3, 5, 7, and 9 are appointed in odd-numbered years and Places 2, 4, 6, and 8 are appointed in even-numbered years.

MEETINGS

The Planning and Zoning Commission meets once per month or as required. Presently, the Commission meets on the second Thursday of the month, beginning at 7:30 p.m. in the Council Chambers of the Benbrook Municipal Building.

QUORUM

A majority of all members constitutes a quorum.

OFFICERS

The members of the Commission elect the Chairperson and Vice-Chairperson from its members.

BENBROOK BOARDS AND COMMISSIONS ZONING BOARD OF ADJUSTMENT

ESTABLISHMENT

The Zoning Board of Adjustment was established by Ordinance # 252, Section 18 on March 6, 1969.

PURPOSE

The purpose of the Zoning Board of Adjustment is to hear appeals from any aggrieved person or by an officer, department, or Board of the City affected by any decision pertaining to zoning.

JURISDICTION

The Zoning Board of Adjustment shall have all powers granted by and controlled by provisions of State Law. The Board is vested with the power and authority to make exemptions and exceptions to the terms of appropriate ordinances and in accordance with the general and special rules therein contained for the purpose of rendering full justice and equity to the general public.

MEMBERS

The Zoning Board of Adjustment is comprised of five members plus four alternates appointed by and responsible to the City Council. Members are required to be a resident of the City meeting the qualifications as outlined in Article IV, Section 8.01 of the Home Rule Charter.

TERMS

The Zoning Board of Adjustment is appointed for two-year terms. Places 1, 3, and 5 are appointed in odd-numbered years and Places 2 and 4 are appointed in even-numbered years.

MEETINGS

The Zoning Board of Adjustment meets on the fourth Tuesday of the month if needed.

OFFICERS

The members of the Zoning Board of Adjustment elect the Chairman and Vice-Chairman from membership.

BENBROOK BOARDS AND COMMISSIONS BOARD OF APPEALS

ESTABLISHMENT

The Board of Appeals was established by Ordinance # 528, approved by the City Council on November 2, 1978.

PURPOSE

The purpose of the Board of Appeals is to hear appeals from any aggrieved person or by an officer, department, or Board of the City affected by any decision pertaining to issuance of building permits, flood plain, condemnation, building codes, and other appropriate considerations.

JURISDICTION

The Board of Appeals shall have all powers granted by and controlled by provisions of State Law.

MEMBERS

The Board of Appeals is comprised of five members appointed by and responsible to the City Council. The same members serve on the Zoning Board of Adjustment.

TERMS

The Board of Appeals is appointed for two-year terms. Places 1, 3, and 5 are appointed in odd-numbered years and Places 2 and 4 are appointed in even-numbered years.

MEETINGS

The Board of Appeals meets on the fourth Tuesday of the month if needed.

OFFICERS

The members of the Board of Appeals elect the Chairman and Vice-Chairman from membership.

BENBROOK BOARDS AND COMMISSIONS PARK AND RECREATION BOARD

ESTABLISHMENT

The Park and Recreation Board of Adjustment was created by Ordinance # 107 approved by the Benbrook City Council on January 11, 1958.

PURPOSE

The purpose and function of the Park and Recreation Board is to render advice, recommendations, and assistance to the City Council concerning the present and future status and usage of park and recreational facilities within the City of Benbrook.

DUTIES AND RESPONSIBILITIES

As defined by Article VIII, Section 8.05 of the Home Rule Charter, the Park and Recreation Board is a policy board and shall implement programs and policies through the City Staff.

MEMBERS

The Park and Recreation Board is comprised of seven residents meeting qualifications as outlined in Article IV, Section 8.01 of the Home Rule Charter.

TERMS

The Park and Recreation Board is appointed for two-year terms. The qualifications specified in Section 8.01 of the Home Rule Charter apply to members of the Park and Recreation Board.

MEETINGS

The Park and Recreation Board meets monthly as needed; meetings are held on the second Wednesday of the month.

QUORUM

A majority of members constitutes a quorum.

OFFICERS

The members of the Park and Recreation Board elect the Chairman from membership.

BENBROOK BOARDS AND COMMISSIONS CIVIL SERVICE COMMISSION

ESTABLISHMENT

The Civil Service Commission was approved at the City election held on May 7, 1988. The first Civil Service Commission was appointed by the Chief Executive Officer and approved by City Council on July 7, 1988.

PURPOSE

The purpose of the Civil Service Commission is to adopt rules necessary for the proper conduct of Commission business; the Commission may investigate and report matters relating to the enforcement of rules adopted by the Commission. The Commission hears appeals from an action provided for in the Local Government Code.

POWERS

All the powers granted under Chapter 143, Municipal Civil Service of the Local Government Code.

MEMBERS

The Civil Service Commission is comprised of three members appointed by the Chief Executive Officer.

TERMS

The Civil Service Commission has staggered two-year terms with the term of one member expiring each year.

MEETINGS

Meetings of the Civil Service Commission are called as needed.

BENBROOK BOARDS AND COMMISSIONS ECONOMIC DEVELOPMENT CORPORATION

ESTABLISHMENT

The Economic Development Corporation was established as the Benbrook Industrial Development Authority by the City Council in 1980. The Authority was converted to a 4B Corporation in 1995.

PURPOSE

The purpose of the Economic Development Corporation is to plan and fund projects that promote economic development within the City, using financial resources including the half-cent sales tax for economic development.

DUTIES

The duties of the Economic Development Corporation are: (1) to prepare an economic development plan for approval by the City Council, (2) to prepare an annual budget of projected revenues and expenditures for approval by the City Council, (3) to fund projects that promote economic development such as infrastructure improvements to attract or retain business or to improve business areas, (4) to prepare an annual progress and financial report for City Council, and (5) to perform any other duties assigned to the Corporation by the City Council.

POWERS

The powers of the Economic Development Corporation are to make bylaws and policies for itself subject to City Council approval. The Corporation also has the power to fund projects in accordance with the approved plan, budget, and State law. The Board has the power to retain its own staff and offices.

BOARD OF DIRECTORS

The Economic Development Corporation Board of Directors is comprised of seven directors appointed by the City Council. Qualifications include being a registered voter and a resident of Benbrook.

TERMS

The Economic Development Corporation Board of Directors has two-year terms. Places 1, 3, 5, and 7 are appointed in odd-numbered years; Places 2, 4, and 6 are appointed in even-numbered years.

MEETINGS

The Board of Directors meets once each month or as requested.

QUORUM

A majority of all members constitutes a quorum.

OFFICERS

The Economic Development Corporation Board of Directors elects a President, Vice-President, and Secretary from its members; officers are elected on an annual basis.

**BENBROOK BOARDS AND COMMISSIONS
TAX INCREMENT FINANCE REINVESTMENT ZONE NO. 1
BOARD OF DIRECTORS**

ESTABLISHMENT

The Tax Increment Finance Reinvestment Zone No. 1 (TIF) Board of Directors was established by Ordinance No.1137 in November 2002.

PURPOSE

The purpose of the TIF Board of Directors is to advise the City Council on projects and financing within Reinvestment Zone No. 1.

POWERS

The powers of the TIF Board are established by State Law and by Ordinance No. 1137. The TIF Board is allowed to: make recommendations on projects for inclusion within the TIF Zone, make recommendations on the Financing Plan to implement the Project Plan, and perform any other duties assigned to the Board by the City Council.

MEMBERS

The TIF Board of Directors is comprised of seven directors. Four directors are appointed by the City Council. One director is appointed from each of these three governmental authorities: Tarrant County, Tarrant County College District, and Tarrant County Hospital District.

TERMS

The TIF Board of Directors has two-year terms. Places 1, 3, 5, and 7 are appointed in odd-numbered years; Places 2, 4, and 6 are appointed in even-numbered years.

**BENBROOK BOARDS AND COMMISSIONS
TAX INCREMENT FINANCE REINVESTMENT ZONE NO. 1
BOARD OF DIRECTORS**

MEETINGS

The Board of Directors meets in an annual meeting in November and as called by the Chairman.

QUORUM

Four members constitute a quorum.

OFFICERS

The TIF Board of Directors Chairman is appointed by the City Council; the Vice-Chairman and Secretary are elected from among its members.

BENBROOK NEIGHBORHOOD ASSOCIATIONS

BELLAIRE COUNTRY PLACE

817.569.0360

THE MEADOWS

817.244.2995

TIMBER CREEK

817.249.0459

wedunkin@juno.com

WATERWOOD TOWNHOME

817.308.8687

larrybc@earthlink.net

NORTH BENBROOK

817.244.4959

MONT DEL ESTATES

www.montdel.com

RIDGLEA COUNTRY CLUB

4305 Mira Loma Drive

Benbrook, Texas 76126

LA BANDERA III

Lb3hoa@gmail.com

www.labanderaphase3.org

TRAIL RIDGE ESTATES

817.249.0064

TRINITY GARDENS

971.612.2303

ROLLING HILLS EQUESTRIAN ESTATES

817.249.4757

SOUTH BENBROOK

817.249.7509

www.southbenbrook.blogspot.com

WHITESTONE RANCH HOA

972.612.2303

propmgr@visioncommunitiesmgmt.com

TRINITY ESTATES

817.673.0035

LA BANDERA PHASE I & II

<http://labanderahoa.org>

RELATIONSHIPS WITH OTHER ENTITIES

In the course of its responsibilities for municipal governance, the City of Benbrook interacts with several public and quasi-public entities in various financial and non-financial relationships. Although not directly a part of the City's operations, these entities represent a significant environmental factor within Benbrook. The relationships are described in the Budget Document to facilitate the reader's understanding of the City's operational framework.

TARRANT APPRAISAL DISTRICT

The Legislature of the State of Texas has established one agency within each county to be responsible for appraising property values within the county. The Tarrant Appraisal District (TAD) provides this service to the taxing entities within Tarrant County. TAD is also responsible for maintaining accurate records on ownership, applicable taxing entities, and their exemptions. Any changes to the City of Benbrook tax rolls are forwarded to the City from TAD monthly to update City files. On approximately July 25 of each year, TAD provides a final appraisal roll of taxable property within the taxing jurisdiction of the City of Benbrook as of the prior January 1. Based on this information, the City Council sets an ad valorem tax rate and establishes any exemption policies that are within its statutory authority to do so for the fiscal year beginning October 1.

TEXAS MUNICIPAL RETIREMENT SYSTEM

Membership in the Texas Municipal Retirement System (TMRS) is a condition of employment for all full-time City employees. Members contribute seven percent of their gross earnings; prior to January 1, 2000, the employee contribution was 6.00 percent. The City of Benbrook contributes a percentage specified by TMRS each calendar year (16.33 percent for 2023 and 17.36 for 2024). Upon retirement, the employee's accumulated deposits plus total accrued interest is matched by the City on a two-to-one basis. Effective October 1, 1996, City employees with twenty years of service are eligible to retire at any age. Effective January 2002, vesting requirements were reduced from ten years to five years; this change was approved by the Texas Legislature in 2001.

Board members for TMRS are selected by member cities throughout the State. Board members are responsible for establishing all policies regarding the investment of TMRS's monies and distribution of benefits to retirees within the guidelines set by the State legislature.

BENBROOK WATER AUTHORITY

The Benbrook Water Authority (known as the Benbrook and Sewer Water Authority from its establishment until September 1, 2005) provides water and sanitary sewerage disposal services within Benbrook's city limits. The Benbrook Water Authority was created by a special act of

the Texas Legislature. The board of directors of the Benbrook Water Authority is elected by the voters of Benbrook and is responsible only to those voters. The Benbrook Water Authority Board selects the management and sets the policy for the Benbrook Water Authority.

The Benbrook Water Authority bills and collects waste disposal fees for City services provided through the City's contractor. Effective October 1, 2007, the Benbrook Water Authority bills and collects the City's Stormwater utility fees.

The City performs street cuts and repairs for the Benbrook Water Authority when it is necessary to disrupt Benbrook streets to access water and sewer lines; the Water Authority reimburses the City. This partnership ensures that repairs are completed expeditiously and according to City standards.

BENBROOK AREA CHAMBER OF COMMERCE

The Benbrook Area Chamber of Commerce serves the Benbrook area. The organization promotes business investment within the Benbrook area. The City and the Chamber have joined forces to help build a better community. The Economic Development Corporation also works closely with the City and the Chamber to promote Benbrook and to attract new commerce.

TARRANT COUNTY

Property Tax Services

Effective October 1, 1998, the City of Benbrook contracted with Tarrant County for the collection of current property taxes. The County generates the tax statements, forwards the statements to the property owner or mortgage company, and collects the revenue. The County forwards the revenue to the City.

Fire and Emergency Management Services

In 1998-99 the City and County entered into a contract for Benbrook to provide fire services to unincorporated areas of Tarrant County; the agreement was expanded in 2008. The contract was renewed effective October 2015. The annual contract for fire and emergency management services for unincorporated portions of Tarrant County provides: a base rate of \$110,000 in compensation to the City of Benbrook for services rendered; provision of a County-owned tanker for operation by the Benbrook Fire Department; provision of a County-owned brush truck; use of two thermal imaging cameras; approximately \$152,000 in compensation to the City from points awarded by the County; \$60,000 towards the replacement of an ambulance; and \$20,000 for the purchase and replacement of fire-fighting equipment.

The provision of the County-owned brush truck and tanker to the Benbrook Fire Department allows the City to use this equipment in Benbrook and within the unincorporated portions of the County.

Public Works Projects and Purchasing

Tarrant County assists the City of Benbrook with street overlay projects and allows the City to purchase supplies and equipment through the County's Cooperative Purchasing Program.

CITY OF FORT WORTH

Since the City of Fort Worth and the City of Benbrook share common borders, it is often economical for both cities to join forces in an effort to provide municipal services at the lowest rates possible. The City of Fort Worth and the City of Benbrook have shared the cost of rebuilding border streets in previous years, and plan to continue this practice in the future. The cities of Benbrook and Fort Worth entered into a contractual arrangement to provide mutual aid for fire services. Prior to 2006, the cities had a contract for Fort Worth to provide fire protection services to North Benbrook.

Boundary Adjustment Between the City of Benbrook and the City of Fort Worth

History

In 1968, the City of Fort Worth and the City of Benbrook adopted an apportionment agreement allowing Fort Worth to annex a 10-foot strip surrounding Benbrook. Minor adjustments to that boundary occurred in 1980, 1984, and 1987.

Following the initial 2005 meeting, the two cities approved a minor boundary adjustment to allow access to Skyline Ranch through Benbrook. Benbrook also offered fire service to Skyline Ranch on an interim basis. The two cities also cooperated on an asphalt overlay of Chapin Road, relocation of a Fort Worth sewer main in Mary's Creek Drive, and a joint flood study of Mary's Creek. Benbrook also adjusted the right-of-way along Chapin Road.

Following the February 2005 meeting, representatives of the two cities negotiated off and on until Benbrook Staff prepared the initial draft of the Joint Ordinance in 2009. Negotiations continued on an ongoing basis. In 2011, Fort Worth required that Benbrook hire a registered professional surveyor to prepare metes and bounds descriptions of all of the affected tracts. After several years of negotiation, the two cities agreed on acceptable language regarding any future vehicle bridge over the Clear Fork in January 2014.

In September 2014, Fort Worth mailed a joint letter to all affected property owners describing the proposed action in general terms. Staff responded to several questions from residents and business owners from outside of Benbrook.

Summary of Agreement

Under the agreement, Benbrook will receive the following:

- A portion of the Helen Groves tract (992.72 acres) will be dis-annexed by Fort Worth and transferred to Benbrook's extraterritorial jurisdiction (ETJ). Benbrook will annex this property at the appropriate time under the provisions of State law.
- A 35.44-acre tract near the intersection of Loop 820 and Old Aledo Road will be transferred from Fort Worth's ETJ to Benbrook's ETJ.
- A 4.76-acre portion of Z. Boaz Park on the west side of Benbrook Boulevard (US 377) will be transferred from Fort Worth's city limits to Benbrook's city limits. A deed covenant on the property limits its use to a public park.
- A small portion (3.6 acres) of right-of-way at the intersection of RM 2871 and Rolling Hills Drive will be transferred from Fort Worth's city limits to Benbrook's city limits.
- A 92.43-acre portion of Fort Worth's city limits of Corps of Engineers property along Stephens Road will be transferred to Benbrook's city limits.
- A 437.76-acre portion of Fort Worth's ETJ along Stephens Road (including Benview Court and Dove Court) will be transferred from Fort Worth's ETJ to Benbrook's ETJ. Benbrook has no foreseeable plans to annex this area.
- A small (0.73 acres) section of Union Pacific right-of-way at the railroad crossing over Walnut Creek.

In exchange, Fort Worth will receive:

- A 748.35-acre portion of Pecan Valley Park (including a portion of the golf course and a portion of Benbrook Lake) within Benbrook will be dis-annexed by Benbrook and transferred to Fort Worth's ETJ.
- A 27.98-acre portion of Clear Fork Park within Benbrook will be transferred from Benbrook's city limits to Fort Worth's city limits.

- A 14.79-acre tract on the east side of Benbrook Boulevard (US 377) containing the Park Ridge Stables will be transferred from Benbrook's city limits to Fort Worth's city limits.
- A 1.38-acre tract on the east side of Benbrook Boulevard (US 377) north of the railroad (known as the old City/County garage) will be transferred from Benbrook's city limits to Fort Worth's city limits.
- Benbrook agrees to dedicate a sewer easement through Whitestone Golf Course to facilitate sewer service to Fort Worth west of Benbrook. The exact alignment and construction schedule will be determined later.
- Benbrook agrees to not file suit over Fort Worth's proposed Mary's Creek wastewater treatment plant, but reserves the right to participate in the permitting process.
- Benbrook agrees to coordinate the location and design of any future vehicle bridge over the Clear Fork.

As part of a related Interlocal Agreement between Fort Worth and the Benbrook Water Authority (BWA-included in the Joint Ordinance as Exhibit M), the Certificate of Convenience and Necessity (CCN) boundaries of each City will be adjusted to reflect the city limits. In addition, the BWA will provide up to 2.88 million gallons per day (MGD) of treated water and fire flow and up to 0.6 MGD of sanitary sewer capacity to a portion of Fort Worth's service area to the west of Benbrook on an interim basis. If BWA's lacks capacity, Fort Worth will provide treated water to Benbrook on a pass-through basis. All costs for extending service (including meters) will be the responsibility of the developer, and BWA is not obligated for any expense.

Next Steps

Following adoption by the Benbrook City Council, the Fort Worth City Council considered and approved the Joint Ordinance on the September 23, 2014 agenda. The BWA formally approved their Interlocal Agreement with Fort Worth on October 7, 2014.

Upon adoption of the Joint Ordinance by both cities, some boundaries changed as specified in the Ordinance. In cases where extraterritorial jurisdiction was transferred to Benbrook, Staff developed an Annexation Plan for consideration by City Council, in accordance with State law. These annexations are scheduled for 2015.

NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS

The North Central Texas Council of Governments (NCTCOG) was established in January 1966 to assist local governments in planning for common needs, co-operating for mutual benefit, and coordinating for sound regional development. NCTCOG is a voluntary association of governments in a sixteen-county region, centered on the two urban centers of Fort Worth and Dallas. Benbrook is one of over 230 member governments including 226 municipalities, 16 counties, 16 appraisal districts, 132 school districts, 43 colleges and universities, and 34 special districts. Membership dues, paid annually by the City and budgeted in the Non-Departmental account, are computed according to a population-based formula.

UNITED STATES ARMY CORPS OF ENGINEERS

The City entered into a contract dated March 24, 1977 with the United States Government to construct general recreational facilities at Benbrook Reservoir (Dutch Branch Park). Construction of the first phase of improvements was completed in 1978 and additional improvements were completed in 1980 and 1984. The improvements were constructed by the Corps of Engineers. The City of Benbrook and the Corps of Engineers agreed to share the cost of the construction equally. The City's share of the cost was paid to the Government in the form of four notes: one originating in 1978, two originating in 1980, and the last originating in 1984. Each of the four notes was payable over a period of fifty years. Payment of these notes and interest was reflected in the Debt Service Fund. In October 2010, the City Council authorized Staff to pay-off these notes; approval was granted after the 2010-11 Budget was adopted.

BENBROOK LIBRARY DISTRICT

In 1998, Benbrook's voters authorized the collection of a one-half cent sales tax to finance the Benbrook Library District. This special district, separate from the City of Benbrook, is established to oversee the planning, construction, and operation of a library within Benbrook. The Board hired the first Director in October 1999; two part-time employees were added in 2000. In 2000 the Board agreed to purchase the Benbrook Senior Activity Center Building from the City of Benbrook; this building now houses the Benbrook Library. The City constructed this facility with Community Development Block Grant funds. The sale of the facility required that the City of Benbrook re-pay all grant funds used for construction of the facility. In February 2001, the Library hired two full-time Librarians. In 2006, the Library facility began expansion of the facilities; completion was in 2008. In 2008, the Library hired an additional full-time employee to provide clerical and administrative support. In late 2011 an Assistant Library Director was hired. In 2012 a third Librarian position was added; a fourth Librarian was added in 2016.

In the summer of 2013, the City of Benbrook and the Benbrook Library District partnered by sharing costs for the construction of a sidewalk on the north side of Mercedes Street from the intersection of Winscott Road and Mercedes Street to the property line separating the border between the Benbrook Library District and the Benbrook Water Authority.

The City allows the Benbrook Library District employees to participate in the City's group health, life, vision, and dental insurance plans. The Benbrook Library District pays the actual costs for premiums plus an administrative fee based on indirect costs.

YMCA

In May 2000, the Benbrook Community Center/YMCA (BCC/YMCA) began operating as a multi-purpose center providing recreation, leisure, sports, and social activities to Benbrook's residents and members of the YMCA. This facility was constructed through bond funds approved by Benbrook's voters in 1997.

The City contracted with the YMCA to provide administrative and operational services to the BCC/YMCA. With the opening of the BCC/YMCA, the City ceased offering recreation classes at the Community Center and stopped receiving revenue from these classes. The YMCA receives all revenue from membership fees and from program fees. The YMCA also pays for salaries and other operating expenses. The City agreed to subsidize a portion of these costs until the YMCA obtained 1,000 members. This goal was reached in 2000 and membership has remained above the goal since this date. City employees and their families are exempt from paying the YMCA's enrollment fees; the City pays half of the monthly membership fees for employees and their families.

In the 2005-06 Budget, funds were allocated to complete the Benbrook Community Center/YMCA Expansion Study. The proposed building expansion was approximately 13,500 square feet and increased the total "under roof" facility size to 45,500 square feet. Key recommended facility enhancements included: expansion of the fitness (equipment) area, expansion of the child care area, addition of office space, addition of a teen center, addition of a locker room, addition of an aerobics room, and addition of an outdoor skate park. In 2009 the City issued a request for proposal for the expansion of the BCC/YMCA; construction was completed in 2010.

COMMUNITY PROFILE

LOCATION

Benbrook, Texas is located in southwest Tarrant County adjacent to Fort Worth. Benbrook is located at the intersection of Interstate 20, Interstate Loop 820, and Benbrook Boulevard (U. S. Highway 377). Benbrook is a part of the Fort Worth-Arlington Metropolitan Statistical Area (MSA), part of the Dallas-Fort Worth Metroplex. Benbrook encompasses twelve square miles of land and has 1,069 total park acres. Benbrook is located in the Central Time Zone, midway between the east and the west coasts.

POPULATION

In 1970 Benbrook had a population of 8,169. By 1980, the population had increased to 13,579. In 1990 the population, according to Census data, was 19,564. In the 2000 Census the population increased to 20,208 and by 2010 had grown to 21,234. In the 2020 Census the population is now 24,520. Steady growth of population is predicted based upon current development.

CLIMATE

Benbrook has a temperate climate, with average high temperature of 96.00 degrees Fahrenheit (or 35.56 Celsius) in August to an average low temperature of 33.90 degrees Fahrenheit (or 1.11 Celsius) in January. Average annual rainfall is 29.46 inches, with less than three inches of snow.

GOVERNMENT

Benbrook was settled in 1850 and was incorporated in 1947. The City Charter was adopted in 1983 and amended in 1990 and 1997. Benbrook has a Council-Manager form of government with a seven-member City Council (Mayor and six City Councilmembers) all elected at-large.

The City has 129 full-time positions authorized within the following functional areas: General Government, Staff Services, Public Safety, Public Services, and Community Development; one position is authorized for the City Marketing Activity financed through the Hotel/Motel Occupancy Tax. The City provides police, fire, ambulance, municipal court, street maintenance, parks, animal control, community development, planning, inspection services, and engineering services for the community.

The City has a zoning ordinance and award-winning comprehensive plan. Both the City's Comprehensive Annual Financial Report and Annual Budget and Program Objectives are recognized for their excellence in reporting and presentation by the Government Finance Officers Association.

The City was rated in 2021 and received a bond rating of AA+ according to Standard and Poor's and Aa2 according to Moody's Investor Services.

PUBLIC SAFETY

Benbrook has one of the lowest crime rates in Tarrant County. Part I crimes per 1,000 population were 23.86; Benbrook's big city neighbor, Fort Worth, had a rate of 49.27 per 1,000 population. The Benbrook Police Department is headed by the Chief of Police and is staffed by the Commander, Lieutenants, Sergeants, Detectives, Corporals, Police Officers, Police Services Supervisor, Administrative Manager, Communications Specialists, and Animal Control Officer.

The Benbrook Fire Department is comprised of 31 full-time employees (Chief, Assistant Chief, Captains, Lieutenants, Firefighter/Paramedics, and Firefighter/EMTs), part-time employees in the Auxiliary City Fire Support Unit (ACFSU who are on call every third day), and volunteer firefighters who donate their time to Benbrook. The City of Benbrook and the City of Fort Worth have a mutual aid agreement. Benbrook has a tanker truck assigned from Tarrant County to assist in combating fires in unincorporated parts of the County. The Benbrook Fire Department provides ambulance services to all of Benbrook. Effective October 1, 2006, the Fire Department also provides fire service to all areas of Benbrook; prior to this date, the City of Fort Worth was contractually responsible for responding to fires in North Benbrook. Benbrook's fire insurance ISO rating is 2 and the CRS floodplain management rating is 6.

The Municipal Court convenes one day each month to render decisions on traffic fines and other misdemeanors; a separate juvenile court is also offered once each month. The Judge and Magistrate are part-time employees. Prosecutor duties are performed by the firm that provides City Attorney services. The Municipal Court Manager is a full-time position and is assisted by the Deputy Court Clerk. The Benbrook Municipal Court became a court of record in 2005.

TAXATION

Citizens of Benbrook are assessed ad valorem taxes by the City of Benbrook, Tarrant County, the Fort Worth Independent School District, Tarrant County College, and the Tarrant County Hospital District. The Tarrant Appraisal District (TAD) assesses property throughout Tarrant County. Every year, TAD re-appraises a quadrant of the County; Benbrook has a complete re-assessment every four years. Through TAD, homestead, disability, veterans, and over-65 exemptions are available. The City has a policy to grant tax abatements for qualified industries. The City contracts with TAD for these services. In October 1998, the City contracted with Tarrant County to bill and to collect all ad valorem taxes. The City contracts with a local legal firm to collect delinquent taxes. The sales tax in Benbrook is 8.25 percent and is distributed among the City (1.00%), the State of Texas (6.25%), the Benbrook Economic Development Corporation (0.50%), and Benbrook Library District (0.50%).

Like all Texas cities, Benbrook does not have State corporate or personal income tax. The State Franchise Tax is 0.50 to 1.00 percent of total revenue depending upon the entity. Unemployment insurance is 2.80 percent of the average industry rate, based on experience.

FINANCIAL INSTITUTIONS

Benbrook has four financial institutions within the city limits: PNC Bank, JP Morgan Chase Bank, Pinnacle Bank, and Wells Fargo Bank.

EDUCATION

Benbrook is part of the Fort Worth Independent School District. Two elementary schools are located totally within Benbrook. Benbrook Elementary currently has 729 students and a 27:1 ratio of students to teachers. Westpark Elementary currently has 489 students and a 22:1 student/teacher ratio. Benbrook students comprise a portion of the 809 students who attend Waverly Park Elementary School. Benbrook students attend middle school in two schools: Benbrook Middle School, which opened in located in 2011, and has 761 students with a 25:1 student/teacher ratio and Leonard Middle School with 726 students and a 27:1 student/teacher ratio. Western Hills High School is located within Benbrook's city limits. The student/teacher ratio at Western Hills High School is 27:1 with 1,208 students from Benbrook and from Fort Worth; the average SAT score for students is 1,180. Benbrook High School has 135 students with a student/teacher ratio of 30:1.

Benbrook students also have the opportunity to attend other high schools in the FWISD to participate in Advanced Academic Programs offering specialized courses in science and engineering, law and government, finance and communications, and medical and health sciences.

Vocational/technical training is available to Benbrook students through the Fort Worth ISD and Tarrant County College. The following colleges and universities are within easy commuting distance: Tarrant County College, University of Texas at Arlington, Texas Christian University, Southwestern Baptist Theological Seminary, Texas Wesleyan University, University of North Texas Health Science Center, and Tarleton State University's Southwest Metroplex campus.

Benbrook's citizens value education. Of Benbrook's total population, 95.74 percent are high school graduates, 45.42 percent are college graduates, and 13.46 percent have advanced degrees. Of Tarrant County's total population, 83.40 percent are high school graduates, 23.90 percent are college graduates, and 9.10 percent have advanced degrees.

DEMOGRAPHICS

The median age of Benbrook's population is 43 compared with the 33.50 median age of Tarrant County. Benbrook's ethnic composition is 65.49 percent white, 9.15 percent black, 19.39 percent

Hispanic (overlaps with other categories), and 5.97 other. The median family income is \$90,067. The median family income for Tarrant County is \$65,072. Benbrook's per capita income is \$34,209; the per capita income for Tarrant County is \$28,266. The percentage of Benbrook's population categorized as poverty is 7.40 percent; 15.20 percent of Tarrant County's population is in this category.

HOUSING

Benbrook has a total of 10,787 housing units. Approximately 66.1 percent are owner-occupied homes; 30.6 percent are renter-occupied; 3.3 percent are vacant. The average value of a home in Benbrook is \$280,799 and the average value of a home in Tarrant County is \$284,985.

LABOR FORCE

Benbrook's total civilian labor force is 13,067 compared with Tarrant County's 970,824. Benbrook's unemployment rate is 6.3 percent compared with Tarrant County's rate of 7.3 percent.

Workers in Benbrook are employed in the following industries: agriculture and mining (319); construction (380); manufacturing (414); wholesale trade (132); retail trade (1,362); transportation and communications (405); finance, insurance, and real estate (526); services (2,796); and public administration (255).

The primary employers in Benbrook are Wal-Mart (308); Gilco Contracting, Inc. (187); Renaissance Park Nursing Home (140); Benbrook Nursing and Rehab (130); City of Benbrook (129); Benbrook Community Center/YMCA (105); Oncor Electric Delivery (90); and Gardner Denver Service Center (85).

TRANSPORTATION

Benbrook has access to several aviation facilities in the Dallas/Fort Worth area. Dallas/Fort Worth International Airport is located twenty-three miles northeast of Benbrook; D/FW Airport has almost 2,000 flights daily to over 163 destinations worldwide. Alliance Airport, an industrial airport with a 9,600 foot runway, is located just twenty miles north of Benbrook. General aviation facilities are available at Bourland Field (6.50 miles from Benbrook), Meacham Field, and Spinks Field.

Benbrook is served by numerous interstate and intrastate motor freight companies. Carriers include Central Freight Lines, Roadway Express, Yellow Freight, SAIA Motor Freight Lines, and Con-Way Southern Express.

Benbrook is served by a main line of the Union Pacific Railroad. Services in nearby Fort Worth include the Burlington Northern Santa Fe Railroad.

Benbrook is located at the intersection of Interstate Highways 20 and 820 and Benbrook Boulevard (U. S. Highway 377). Benbrook is also served by U. S. Highway 580 (Camp Bowie West) and State Highway 183 (Southwest Boulevard).

Traffic volume - based on average annual daily traffic - on Interstate 20 is 84,847, on Interstate Loop 820 is 54,181, on Benbrook Boulevard (U. S. Highway 377) is 51,323, on State Highway 183 is 41,963, on Camp Bowie West is 19,066, and on RM 2871 is 9,431.

Benbrook has 132 miles of paved streets; 99 miles are City-owned paved streets. City streets are maintained by the Public Works Department of Benbrook's Public Services Division. Each summer, Tarrant County provides equipment and some staff to assist the City in the overlaying of Benbrook streets; the City pays for all materials.

COMMUNITY SERVICES

Park acres in the City of Benbrook currently total 1,069. Timbercreek Park, located at 900 Park Drive, encompasses 17.40 acres along Timbercreek and includes two tennis courts, playground equipment, a practice soccer field, a multi-use court, pedestrian bridge, picnic facilities with barbecue grills, and the Benbrook Community Garden. Mont Del Park, located at 14 Mont Del Drive, is a small neighborhood park with a duck pond, fountain, and bench areas in the Mont Del Estates area.

Facilities at Twilight Park, located at 4110 Twilight Drive, include playground equipment, swing set, pedestrian bridge, benches, and picnic tables. Rolling Hills Park, located at 6970 Rolling Hills Drive, features a playground area, circuit training stations, a lighted sand volleyball court, a lighted half-basketball court, walking loop, covered picnic tables, restrooms, and water fountains. South Benbrook Park, dedicated in November 2017, is a pocket park located at 1119 Cozby West and was built through a partnership between the Benbrook United Methodist Church and the City of Benbrook; amenities include a playground, picnic tables, bicycle racks, benches, and a walking track.

In addition to the park land owned by the City, Benbrook leases Dutch Branch Park (278 acres) on the shore of Benbrook Lake from the U. S. Army Corps of Engineers. On this land, Benbrook currently provides a walking track, lighted sand volleyball courts, tennis courts, basketball goals, baseball/softball diamonds, soccer fields, duck pond, pavilions, picnic areas with grills, restrooms, a large area known as Robot Park playground, and Castle Park.

Castle Park was built through a community effort to commemorate Benbrook's fiftieth year of incorporation. Citizens, businesses, and workers donated time, money, materials, and expertise to build Castle Park. A non-profit organization was established to coordinate the park, planning, development, and construction of Castle Park were restored in 2009-10.

COMMUNITY PROFILE

In the summer of 2006, the City designated portions of Winscott Road as official bike routes and installed appropriate signs and markings. Additional bike routes were dedicated in 2008. The Winscott Road Hike/Bike Trail connects Benbrook to the Trinity Trail system. Future plans include a comprehensive on-road and off-road network.

The Benbrook Community Center opened in May 2000. This facility was approved by Benbrook's voters in the last capital improvement projects election. The City has contracted with the YMCA to operate and administer Benbrook Community Center. The Benbrook Senior Citizens Center and Senior Activity Center were both constructed and expanded with Community Development Block Grant funds. Up until October 2000, these two centers provided a location for senior citizens to congregate, attend classes, and participate in regularly-scheduled and special events. An expansion of this facility was completed in 2010.

In 2000-01 the Benbrook Library District purchased the Senior Activity Center from the City to use as the Benbrook Library; the City was responsible for re-paying all federal grant funds used to construct and furnish this facility.

In 1998 Benbrook's voters authorized a one-half cent sales tax to finance the Benbrook Library District. This organization is totally separate from the City of Benbrook. In October 1999 the Board of Directors hired a Library Director to oversee site selection and construction of a new library facility. In 2000 the Library hired two part-time staff members. In 2000-01 the Benbrook Library District purchased the Senior Activity Center from the City to house the Benbrook Library, hired two additional full-time Librarians, and began offering Benbrook a full complement of library services.

The Benbrook Public Library has a total of 35,000 volumes, and as a member of the North Texas Regional Library System has access to materials throughout the system. The Library began expansion of its facilities in 2006-07; this project was completed in 2008. In 2017-18, the Library increased staffing levels.

UTILITIES

Electric power is deregulated and provided by several retail electric providers including TXU Energy, Reliant Energy, First Choice Power, Direct Energy, and Green Mountain Energy. The transmission and distribution service provider is Oncor Electric Delivery. Transmission lines include two 345 KV lines, three 138 KV lines, and one 69 KV line. Distribution voltage is available at 14.4/25 KV and 7.2/12.5 KV.

Natural gas is provided Atmos Energy Company. Benbrook is served by an 18-inch transmission line at 800 psi pressure.

Local telephone service is also deregulated. Among the major certified telecommunications providers is AT&T. Digital, fiber optics, cellular, and other advanced technologies are available.

Cable service is awarded on a contractual basis by the City of Benbrook. Spectrum (previously known as Charter) Communications currently has the franchise contract. Cable television as well as internet services are available to subscribers. The City of Benbrook has a City channel assigned and used to broadcast information; beginning in 2001-02 and continued for 2008-09, City Council meetings are broadcast to Charter Communication customers in Benbrook on a tape-delay basis. In 2007, the City began broadcasting the monthly Planning and Zoning Board Meetings on a tape-delay basis.

The City contracts with Allied Waste Systems for residential and commercial refuse collection services. Residential refuse is collected once each week. Services provided every Wednesday to residences include regular trash pick-up, recycling collection, and brush and bulky waste disposal. For households that require more frequent collection, special use "yellow" bags are sold by the City. Residents may use these bags on any Saturday for an additional collection. The cost of the "yellow bags" includes the collection cost.

Water and sewer service is provided by the Benbrook Water Authority (known as the Benbrook Water and Sewer Authority until September 1, 2005), an independent special district. Water is derived from Benbrook Lake and fourteen groundwater wells. Water is treated using conventional treatment with sand filtration. The water treatment plant has a maximum rated capacity of 12.00 million gallons per day, with maximum use to date of 9.75 million gallons per day. Additional peaking capacity of 1.10 million gallons per day is available with the well system. Wastewater is treated by contract at the City of Fort Worth's regional Village Creek Wastewater Treatment Plant. Wastewater capacity from Benbrook is not limited.

BENBROOK CEMETERY

The Benbrook Cemetery was established in 1885. Benbrook Cemetery was once known as the Merinda Seminary Graveyard. Today the Benbrook Cemetery is operated and maintained by the City of Benbrook. The Cemetery is located on Mercedes Street just west of Winscott Road across from the Benbrook Municipal Building and from Benbrook Elementary School.

Two cemeteries are actually located within the boundaries that are enclosed by the fence; however, there is not a formal distinction between the two cemeteries. In 1955, to make way for residential development, the Howard Cemetery (also known as the Howard Family Graveyard) was relocated from an area in southwest Fort Worth; the area in Fort Worth is now known as Tanglewood. The new home of the Howard Cemetery was a small strip of land adjoining the eastern edge of the Benbrook Cemetery. Outside of the fence that surrounds the Benbrook Cemetery, there are no signs that identify the cemetery as Benbrook Cemetery. There is, however, a sign for Howard Cemetery beside the gate that enters the corner of the complex.

In 1949, the Corps of Engineers relocated graves from five cemeteries to the Merinda Seminary Graveyard to clear the way for the construction of Benbrook Lake. The five cemeteries that were relocated were: Day, Hunter, January, Muhlinghause, and Mustang. Two other cemeteries were considered for relocation: the Maples Grave and Gilliland Cemetery. The Maples Grave Cemetery was not found, and the Gilliland Cemetery was determined to be above the maximum flood line and therefore could not be moved.

In the summer of 2013, three Girl Scouts completed a community project that provided a kiosk and better lot markings for gravesites in the Benbrook Cemetery.

Additional information regarding the Benbrook Cemetery is available on the City's website at www.benbrook-tx.gov. The City's website provides links for the Corps of Engineers website and for the cemeteries referenced.

BENBROOK HISTORICAL BACKGROUND

The ability of the City of Benbrook to shape its future is intimately tied to its past. Prior transportation and land subdivision actions profoundly affect the ability to make future land use decisions by establishing the framework within which future development can take place. Prior economic activity tends to direct future economic activity along associated lines. Prior planning activities, whether implemented or not, also continue to influence land use decisions directly or indirectly.

Benbrook celebrated the City's fiftieth anniversary of incorporation in November 1997. As an incorporated City, Benbrook is one of the youngest in Tarrant County, but as a community, Benbrook is one of the oldest.

NATIVE AMERICAN LIFE

Prior to the arrival of Anglo settlers, members of the Wichita, Caddo, Comanche, and Lipan Apache Native American tribes roamed the Benbrook area. Archaeologists estimate that the area has been inhabited for some 11,000 years. Indian communities looked for the same environmental factors as present communities, with the availability of an adequate water supply being a primary consideration. The confluence of the Clear Fork of the Trinity River and Mary's Creek provided such a watering place to tribes as they passed through the country-side hunting the large herds of buffalo that grazed within the area.

EARLY ANGLO SETTLEMENT

Anglos originally settled the Benbrook area, part of the Peters' Colony established by the Republic of Texas, in the 1840s and 1850s. W. S. Peters of Kentucky was granted a contract to attract 250 families per year by offering 320 acres free to family men and 160 acres to single immigrants, plus a free cabin, seed, and musket balls. S. Edward and Nancy Wilburn of Missouri reportedly came to the area in 1843 as Family 107 of the Peters' Colony; they settled along Mary's Creek near Benbrook in 1854. A "Mary's Creek Post Office" was established sometime during the 1850s or 1860s, with Benjamin Richerson serving as Postmaster. Lemuel Edwards settled along the Clear Fork of the Trinity River near present day Hulen Street in 1848, with land holdings that eventually covered 4,020 acres.

A twenty foot by twenty foot single room school building and Methodist church was built in 1857 near the Clear Fork of the Trinity River by Edward Wilburn. The structure was constructed on concrete and had a dirt floor; the structure collapsed in 1865 as a result of poor construction materials. Classes at the school had ceased during the Civil War. A new school and church known as "Old Rawhide" was built of lumber in 1872 by the Chapman, Edwards, Ward, Majors, and Wilburn

families. Newspaper accounts indicate twenty-seven students were enrolled in 1877 and forty-eight students attended in 1879. The building reportedly burned down in 1879. The school was re-established near the corner of the present Mercedes Street and Winscott Road, and was called the Miranda (or Marinda) School (or Marinda Academy) named after one of the Wilburn children, Mrs. Marinda Snyder, who donated five acres of land to the Marinda Seminary School. The site reportedly included a cemetery which probably was the beginning of the present Benbrook Cemetery, officially established in 1885. The building continued to serve as the Methodist church. The community was known by the name of the school during its early years. A post office was established at Benbrook in 1880.

Just three years later, the Marinda School and church was relocated to the intersection of Winscott Road and Old Benbrook Road where the present-day Weatherford (previously known as Computalog) building is located. Construction was on land donated by Mrs. Marinda Snyder. The Benbrook Common School District No. 58 was established in 1884. The school was renamed Benbrook School in 1885 and residents became the first district in Tarrant County to vote for a school tax. The school had sixty-four students by 1905.

TRANSPORTATION - TRIALS AND TRIBULATIONS

A branch of the "Old Chisholm Trail" passed through the area, crossing Mary's Creek at Rawhide Crossing in the area of the present Z. Boaz Park, and served as a route to avoid the main trail route through downtown Fort Worth. A branch trail, known as the Long Trail or Cleburne Cut-Off, extended from Raw Hide Crossing to Cleburne and shortened the trip by thirteen miles. The Butterfield Stage Line followed the Old Chisholm Trail and was headquartered in Bowie, Texas. An old water well used to water the horses was located on the Coder farm. From 1876 to 1881 the Fort Worth-El Paso Mail Route Stage Line also ran along Mary's Creek on its way west. The stage was reportedly robbed several times in the vicinity of Miranda. A gang known as the "Bold Banditti" (including Sam Bass) was responsible for many of these crimes; the "Bold Banditti" gang often took refuge in "Hell's Half Acre" on what is now the site of the Fort Worth Convention Center in downtown Fort Worth. Sam Bass reportedly robbed the Cleburne-Fort Worth stage at Mary's Creek in November 1877 and the Weatherford-Fort Worth stage on January 26, 1878. Fleming "Slim" Doggett robbed the Granbury stage near Benbrook; he was later slain by Texas Rangers on the H. C. Stephens farm.

In 1876, local resident James M. Benbrook petitioned the Texas and Pacific Railroad to place a station along Mary's Creek near Miranda where the railroad ran west out of Fort Worth. The line was completed to Benbrook in May 1880 and the railroad named the stop Benbrook Station after James M. Benbrook. In May 1893, James M. Benbrook sold the Texas and Pacific Railroad a half-acre of land for use as a depot for \$25.00. During the 1890s, two trains stopped each day in

Benbrook. Just like the stage line, the railroad was an easy target for robbers; the line was particularly vulnerable at the wooden trestle bridge over Mary's Creek. In 1886, Congressman S. W. T. Lanham (who was later elected as governor) was a victim of a robbery near Benbrook while traveling from Weatherford to Fort Worth to give a speech on prohibition. The train was robbed by five men in June 1887 and again in September 1887; both robberies were attributed to the Rueben and James Burrows gang who later bragged about the train robberies they pulled in "Bend Brooke (sic)." A robbery in 1896 in broad daylight, allegedly by Eugene "Captain Dick" Bunch, was one of the last such robberies in Texas.

FIRST FAMILIES

The Peter Boaz family arrived in Birdville from Kentucky in 1873 and the family subsequently moved to Benbrook in 1878. Peter and Martha had nine children including: Will N., Hiram Abiff, Ex, and Z. Hiram Boaz, converted at one of the Old Rawhide Camp meetings, became one of the early leaders of the Methodist church in Benbrook. Hiram Boaz became a Methodist Bishop in 1922 and president of both Polytechnic College in Fort Worth (later known as Texas Wesleyan University) and Southern Methodist University in Dallas. After Peter Boaz's death, Martha Boaz married James M. Benbrook. J. A. Childers, ranch foreman for W. J. Boaz's 3,000 acre ranch, and later constable and county commissioner, built his home on Old Benbrook Road during the 1870s. Z. Boaz donated 136 acres of land to the City of Fort Worth as a public park in 1928; the land was donated to Fort Worth only because Benbrook did not have a municipal government or park department at that time. Z. Boaz died in 1935 and is buried along with his wife, Teck, who died in 1970 and an infant son, Thank, who died in 1898.

The Benbrook family had arrived in the Miranda area in 1874 from Illinois. The family built a large Victorian house on Walnut Creek east of the community in 1891. James Benbrook, known as "Squire" because of his English heritage, served as Justice of the Peace for many years. James M. Benbrook was born in Posey County, Indiana on June 20, 1831. He was the grandson of Ezekial G. Benbrook, born in North Carolina in 1748 and served as a Colonel with George Washington at Valley Forge. Ezekial's son James and his wife, Sarah Shadowen, were the parents of James. M. Benbrook. The family moved to Hamilton County, Illinois in 1845; James Benbrook married Martha Metcalf in 1852. James Benbrook served as a sergeant with the 40th Illinois Volunteer Infantry during the Civil War and was wounded in the hip in 1862. Following the Civil War, Benbrook and his family traveled south for his health; they settled in Miranda in November 1876. James and Martha had six children; three died in infancy. Of the other three children - Albert L. became a teacher, Monroe went into the furniture business in Dallas, and Ida married Dr. E. W. Snyder and moved to Brownwood. Martha died in July 1884 and was buried by the Baptist Church.

The families that lived north of the railroad station along Mary's Creek also built a school and church known as Chapin School after early settler I. H. Chapin. The Wallace's settled along Mary's Creek near the intersection of Chapin Road and Chapin School Road.

DEVELOPMENT OF HIGHWAYS AND BYWAYS

By the turn of the century, some of the initial transportation routes were established; many of these routes are still in use today. The Texas and Pacific Railroad line is now operated by Union Pacific and travels along Mary's and Walnut Creeks. A rail accident at the Mary's Creek trestle sent eighteen cattle cars into the creek in 1902 or 1903. The main settlement of Benbrook, located within a four-block area around the railroad station, was located near the present junction of Interstate Highway 20 and U. S. Highway 377 along Aledo Road. The settlement was reached from the east along the present Old Benbrook Road and Stove Foundry Road (now known as Vickery Boulevard). Winscott-Plover Road extended south along its present route to Dutch Branch, now submerged by Benbrook Lake. A road extended east from Winscott-Plover Road near the present Mercedes Street to cross the Clear Fork of the Trinity. Remnants of this county road are still evident on undeveloped land north of Timbercreek.

Winscott Road is named for early Fort Worth rancher, developer, and hotel owner Winfield Scott (no relation to the famous general of the same name). Scott was born in Kentucky in 1848 and moved to Tarrant County in 1868. The Winfield Scott Ranch covered over 12,000 acres in Tarrant, Johnson, and Parker Counties. Scott built and/or owned several hotels and businesses in Fort Worth and constructed Thistle Hill in Fort Worth as his private residence.

A new two-room brick school building was constructed in 1912 to replace the previous building located at Old Benbrook Road and Winscott Road. The \$3,000 construction cost was financed by bonds. In 1918, a second teacher was added to the school. The school building was severely damaged by wind storms in 1913 and again in 1923. In 1936, the building was replaced again, this time by a larger, flagstone-constructed, four room structure with a stage and gymnasium. The \$15,000 building was also financed by bonds and was built by V. A. Davis, who resigned from the school board to bid on the project; the landscaping was performed by the Works Progress Administration. Even with the larger building, some students had to be taught in the basement of the church next door.

EARLY BUILDINGS AND CHURCHES IN BENBROOK

One of the earliest buildings remaining in Benbrook is the Eddie Brustrum House at 8204 Old Benbrook Road, which was originally constructed about 1895 as the Methodist parsonage. The Corn House in far southwest Benbrook (11555 Highway 377 South) was built about 1919 by James Corn, a rancher who owned more than 55,000 acres. John Stevens, for whom Stevens Road is named,

was foreman on the Corn Ranch. M. N. Wallace purchased the "old Benbrook Home" property along Old Benbrook Road in 1921 and built two rock houses. The M. N. Wallace house at 8216 Old Benbrook Road was built in 1921. The Frank E. Wallace house is located at 8812 Old Benbrook Road and constructed in 1923. Frank E. Wallace was co-owner with M.N. Wallace of Benbrook's general store from 1936 until it was sold in 1941. F. E. Wallace also ran the post office with M. N. Wallace serving as mail carrier. The N. E. Wallace house at 8216 Old Benbrook Road was torn down in 1986.

The American Legion Paul Mansir Post 297 nearby at 8201 Old Benbrook Road originally was constructed in 1933 as the Benbrook Church of Christ. The Methodist Church built a new building from 1929 to 1931, in Greek Revival style, with funding from members and from rancher Cass Edwards.

Mr. Edwards believed that the Building Committee's original plans were too small. The building had a sanctuary upstairs, classrooms in the basement, and its own electric light plant. Bishop H. A. Boaz officiated at the opening with the Reverend Floyd Thrash serving as pastor. The building was later used by the Benbrook Pentecostal Baptist Church when the Methodists moved to a new location on Bryant Street in 1957. The Baptists and two other congregations met in a building erected on a one-acre plot donated by Z Boaz.

WORLD WAR I

Early during the first world war, General John J. "Blackjack" Pershing invited the Royal Canadian Flying Corps to establish training fields in Texas because of the mild weather. After looking at sites in Dallas, Fort Worth, Waco, Austin, Wichita Falls, and Midland, three sites were established in the Fort Worth vicinity - these sites in North Fort Worth, Everman, and Benbrook became known as the "Flying Triangle." The Royal Flying Corps used the fields from October 1917 to April 1918; the fields were then turned over to the U. S. Army. Taliaferro Field Number 3 (later renamed Carruthers Field after Cadet W. K. Carruthers who was killed on June 18, 1917) was located south of Mercedes Street

in what is now the Benbrook Lakeside subdivision. When the U. S. entered the war, the field was renamed Benbrook Field and served to train American pilots.

The most famous casualty at Benbrook Field was Vernon W. Blyth Castle, part of the famous Vernon and Irene Castle dance team; the duo was best known for introducing the tango to the United States in 1913. Captain Castle, recipient of the French Croix de Guerre for his combat missions over Germany and Commander of the 84th Canadian Training Squad, was killed on February 15, 1918. Captain Castle's plane crashed while avoiding another airplane that was landing. Captain Castle's pet monkey and his student both survived the crash; the student's survival is attributed to the fact that he sat in the seat normally occupied by the instructor. The funeral for Castle was one of the largest held in Fort Worth and drew international attention. Castle's body was transported to New

York for burial. The training field and the thirty-four buildings and hangars were razed in the 1920s. A memorial for Vernon Castle was erected in 1966 at the crash site near the corner of Vernon Castle Avenue and Cozby West Street. The memorial included a replica of a Curtis Jenny and photographs of Castle and the airfield. As his eagle scout project, Jerret Martin, a Benbrook scout, restored the monument in 1997. The monument was rededicated as part of the City's fiftieth anniversary; the ceremony was attended by dignitaries from Canada, Great Britain, and the United States.

The only remaining building is an ammunition warehouse west of Highway 377 (Benbrook Boulevard); the foundations of several buildings can be found behind some of the homes along Cozby North Street. The City contacted the National Archives, the Defense Department, and the Texas State Library to find original plans for the airfield, but to no avail. Following the closure of Benbrook Field, the land was purchased by William Monnig and used as a dairy. The dairy was later acquired by Manning Trammell and then later by Mrs. Grace Cozby.

GROWTH OF BENBROOK

1920s and 1930s

Benbrook's population was estimated to be thirty-three people in both 1920 and 1930. The community's business base consisted of two stores. Other nearby communities in the 1930s included Chapin (twenty-five voters), Wheatland (population of forty and a school), and Primrose.

By 1935 the population had increased to one hundred sixty-one. Many imposing homes were built in the area in the 1930s by such people as Elliot Roosevelt (son of President F. D. Roosevelt). Mr. Roosevelt's home was in the area of what is now the east side of Benbrook Lake. Roosevelt's Dutch Branch Ranch covered approximately 1,300 acres in the Benbrook area. The ranch was purchased in 1935 by Elliot's wife, Ruth Goggins Roosevelt, and served as their home while Elliot was president of the Texas State Network. President Roosevelt visited his son at his ranch on four occasions from 1936 to 1944. The Roosevelts sold the ranch in 1944; Fort Worth oilman, Sid W. Richardson, purchased the ranch in 1946. Much of the ranch was condemned by the U. S. Government for construction of Benbrook Lake in 1947.

1940s

Ed Sproles, head of the Texas Motor Truck Transport Company, constructed the Sproles House to serve as the center of his large cattle ranch. Most of the house and outbuildings remain; most of the land was submerged by Benbrook Lake in 1947. In contrast to the opulent homes built during the 1930s, a "Hooverville" shanty town was located in Benbrook in 1933 during the Great Depression.

By 1940, the Benbrook community had grown to approximately one hundred people and three stores. The Benbrook Railroad Station was closed and torn down during this decade. Benbrook gained a temporary resident in the 1940s; Lee Harvey Oswald began his schooling here but moved shortly thereafter in 1946. In April 1941, construction began on a bomber plant operated by Consolidated Vultee Aircraft Company (Convair, later named General Dynamics, and then Lockheed Martin); the first B-24 "Liberator" bomber rolled off the assembly line in April 1942. The Tarrant Air Drome (later named Carswell Air Force Base) was established at the same time. In May 1947, the U. S. Corps of Engineers began construction of Benbrook Dam on the Clear Fork of the Trinity River. Authorized by the Rivers and Hazards Act of 1945, the dam was designed to prevent flooding; major floods occurred in the area in 1922, 1947, and 1949. The May 1949 flood killed ten people and left over 13,000 people homeless in Fort Worth following ten inches of rain in twelve hours. Benbrook Dam was completed in December 1950 and began impounding water in 1952.

Benbrook's first housing development, the Benbrook Estates subdivision, was platted in 1946; lots were typically 70 feet by 170 feet. On November 17, 1947 the residents voted 25 to 0 to incorporate as a village. The total area included in the new municipality was 13.3 square miles. The first mayor was Ed Sproles and the first aldermen included Mrs. Grace Cozby, J. A. Childers, W. J. Nolte, M. N. Wallace, and D. I. Sessums. Earl Cleveland was elected city marshal-tax collector. One of the first actions (Ordinance Number 2 adopted in August 1948)) was to create a Planning and Zoning Commission with the duty to recommend a master plan and zoning ordinance. The first zoning ordinance created a single zoning district "A" One Family; lots were required to be a minimum of 20,000 square feet and dwellings were required to be a minimum of 1,000 square feet in size. In 1949 the Benbrook Volunteer Fire Department was organized; Jim Childers served as the first Fire Chief.

The City also began addressing the need for a water supply. Initially homes were supplied by individual water wells. In 1949, the Worth Water Company was granted a twenty-five year franchise to install and operate a water system to serve Benbrook. The Benbrook Water and Sewer Authority was created in April 1955 by the Texas Legislature and assumed the assets of the Worth Water Company.

1950s

By 1950, Benbrook had three stores and 617 residents. The Dunlap Addition on Llano Street was platted in 1949. The Benbrook Lakeside Addition was platted in 1950 with typical lots of 225 feet by 225 feet. These subdivisions reflected the spirit of Frank Lloyd Wright's ideal subdivision where everyone owned an acre of land. However, to stimulate sales, the subdivision was replatted within a few years to 75 feet by 225 feet and again to 75 feet by 150 feet; homes sold for about \$8,500. At the same time in 1950, the North Benbrook Addition was platted into lots 50 by 100 feet. A new

City Hall/Fire Station was built on Del Rio Avenue, just off Highway 377, in 1951. Also, in 1951, the City Council voted by a two-to-one margin to outlaw taverns. In August 1955, the City adopted its first subdivision ordinance which required developers to dedicate and construct adequate street and drainage facilities.

1960s and 1970s

The census of 1960 indicates that Benbrook had grown to 3,254 people. In 1961 the Texas Education Agency performed a study of the costs of building a Junior/Senior High School to educate Benbrook students. The estimated construction cost of \$5,000,000 plus annual operating costs of \$75,000 required a tax increase of 240 percent. As a result of this study, in 1962 the Benbrook Common School District became part of the Fort Worth Independent School District; the Chapin School District also merged with Fort Worth. By 1970, Benbrook had grown to 8,169 people. In 1972 City Staff had grown to thirty-one employees under the direction of City Administrator H. W. Jett. A new City Hall was built in 1976 on the corner of Winscott Road and Mercedes Street. In 1977, the City updated its Comprehensive Plan in a series of three reports, including: Land Use Studies; a Parks, Recreation, and Open Space Plan; and a Housing Element. The 1977 Plan proposed a mix of land uses that do not differ substantially from the City's current Plan - with the exception that the area south of Mary's Creek and west of Highway 377 was proposed for single family residential. The Park Plan proposed a series of nine new neighborhood parks, along with protection of flood plains and existing parks, and construction of a recreation facility/library. In 1978 voters approved bonds for a new fire station and for streets; a proposed bond issue for a recreation facility failed. A revised bond issue for drainage projects was approved in 1979. The Housing Element stressed conservation and rehabilitation of older stock housing.

Texas State law allows cities with populations over 5,000 to elect to have a home rule charter to provide more flexibility and authority of municipal government. Benbrook's first Home Rule Charter Commission was appointed in April 1975 to draft a charter, but the proposition failed on the ballot in January 1977. A second Charter Commission was appointed in April 1977, but the measure failed in August 1978. A third Commission was elected in April 1982 and the Charter finally passed in April 1983. The Charter was amended in 1990 and again in 1997.

1980s

In 1980, Benbrook had a total population of 13,579. A \$4.1 million bond issue for streets and drainage was defeated at the polls in 1980. In May 1980, numerous homes were damaged by a hail storm; a tornado was sighted but not officially confirmed. Loop 820 was completed from Hulen Street to U. S. Highway 377 in 1981 and the remainder opened in 1982. In 1981 an election to merge the City with the Benbrook Water and Sewer Authority failed. Benbrook experienced a tremendous

building boom between 1974 and 1985 with a ninety percent increase in the number of single family houses built and a forty-fold increase in the number of multi-family dwelling units built. A bond election in 1985 approved funds for a police station, streets, and drainage improvements. However, building activity slowed considerably in the last half of the 1980s. The Benbrook Area Chamber of Commerce was created in 1986. In January 1989, voters turned down a bond election for streets, drainage, and a library.

1990s

By 1990, the City's population had reached 19,564 and the number of businesses had grown to over 400. However, the large majority of workers in Benbrook worked elsewhere. In 1991 the Defense Base Closure and Realignment Commission recommended the closure of Carswell Air Force Base and realignment as a Naval Reserve Center. The Air Force Base officially closed in December 1993. Voters also defeated a one-half cent sales tax for a library in May 1992. In March 1993 the Lockheed Corporation purchased the General Dynamics Aircraft Plant. In September 1997, voters approved an \$8 million bond issue for streets, drainage, and an indoor community/recreation center. Also, in 1997, the community constructed Castle Park Playground using volunteer labor and donated materials; Castle Park's completion was part of Benbrook's 50th Year of Incorporation Celebration.

In 1998, Benbrook joined with Bled, Slovenia to sign a formal Sister Cities Agreement. Also, in this year, Benbrook's voters approved a half-cent sales tax for the Benbrook Library District; this separate governmental agency has the authority to collect funds for the construction and operation of a library. In 1999 Benbrook began a street overlay program with the assistance of Tarrant County to restore and prolong the useful life of residential streets. Also, in 1999, the City held Benbrook's first Household Hazardous Waste Collection.

2000's

Benbrook effortlessly emerged into the year 2000 without experiencing any glitches, downtime, or interruption of services as a result of Y2K. In 2000, the Benbrook Community Center/YMCA opened and began operating through a joint venture between the City of Benbrook and the YMCA. The Whitestone Golf Course also opened in the spring of 2000; this privately-owned golf course serves as a cornerstone for development and is attracting new homeowners and businesses. In 2002 voters allowed the sale of alcoholic beverages at Benbrook restaurants.

In 2005, the Benbrook Council approved the issuance of \$2,500,000 in certificates of obligation to provide funds for Tax Increment Financing (TIF) projects. TIF projects include: the Interstate 20 Ramp Location that was completed in the summer of 2006, the Walnut Creek Sewer Line, and the Benbrook Town Crossing project.

2010's

In 2010, Benbrook had a total population of 21,234. In early February 2010 during a City Council meeting, the Fire Chief provided an overview of the CodeRED Weather System that was funded in the 2009-10 Budget. The City may use this community communication and notification system to alert residents of severe weather conditions in the area. This presentation proved valuable and timely. The Tarrant Regional Water District partnered with the City of Benbrook to provide hike and bike trails along one of the City's main thoroughfares, Winscott Road.

The opening of the Wal-Mart in October 2010 spurred development along the Benbrook Boulevard corridor. Chase Bank, Panda Express, Chick Fil-A, and other establishments began doing business in Benbrook. Sales tax collections increased for the City as a result of the new businesses and industry.

In February 2012, the City's website went mobile. The City continued its efforts to provide communication tools that further engage citizens. By using mobile phone application technology, the City's Information Technology Department added to the City's website a more user-friendly version for those who access the internet through smartphones. For smartphone users, the new "mobile" webpages are easier to view, browse, and navigate.

Rolling Hills Park was officially opened on April 14, 2012. The Benbrook City Council and City Staff, along with several dozen community members, celebrated the opening of Rolling Hills Park, located at 6970 Rolling Hills Drive. Rolling Hills Park is the first neighborhood park to be constructed in Benbrook in nearly thirty years. The 4.3 acre park offers amenities for the entire family; facilities include: a jogging trail, pavilion, picnic tables, a sand volleyball court, shaded playground equipment, outdoor exercise equipment, and a half-court basketball court.

The Benbrook City Council approved funding of the Fire Station Expansion Project in 2011-12 through the use of General Fund reserves that were transferred to the Capital Projects Fund. Purchase of the land was finalized in 2011. The contract for the construction of the expansion was awarded in August 2012. The project was completed on-time and within budget in 2013.

Benbrook is enjoying stable growth in the form of construction with new residences valued close to twelve million and with new commercial buildings valued at over three million. Towards the end of 2014, four new residential developments were completed or under construction adding a total of 307 new residential lots in the following areas: Whitestone Ranch, Phase 4; Brookside at Benbrook Field Addition, Phase II; La Cantera at Team ranch, Phase III; and Palomino Estates, Phase II.

In 2015 work began on the widening of Benbrook Boulevard/U.S. 377 by the Texas Department of Transportation (TxDOT) creating trials and tribulations for motorists and businesses. The FWISD

began construction of the new Westpark Elementary School in 2015; the 80,281 square-foot elementary school opened for the 2016-17 school year. The new school supports the continued transition to Benbrook Middle/High School which welcomed its first sophomore class for the 2015-16 school year.

February featured the awarding of a design contract for the new animal shelter; the construction contract was awarded in September. Engineering and construction plans were developed for the extension of Vista Way from Mercedes Street to the Interstate 20 frontage road – just west and parallel to Benbrook Boulevard; this roadway is another project to improve and to encourage commercial development.

The year 2017 marked a significant uptick in the Benbrook housing market with new homes constructed in five new subdivisions.

In 2019 we saw the completion of the City's new Animal Shelter Building along with several other projects, including Vista Way Extension, Benbrook Field Drive, Plantation West Drainage, Police Building Drainage, and the Police Department Jail Renovation. Highway 377 was substantially complete in 2018 with the irrigation being installed in 2019 and the landscaping being complete in 2020.

In 2019 once again several events took place. In March the Benbrook's Relay for Life, the American Cancer Society's annual event that supports the fight against cancer, honors cancer survivors and their caretakers, and remembers those who lost their battle. In September the City had its annual Trash Bash where volunteers picked up trash in Dutch Branch Park. In October the City had its annual Heritage Fest at Dutch Branch Park. Benbrook will end the year with Holiday in the Park with fireworks, Christmas tree lighting, and other events to celebrate the spirit of Christmas and to give thanks.

2020

In 2020 the COVID-19 pandemic spread across the world. Businesses were shut down to prevent the spread of the virus. Citizens were required to wear masks covering their mouth and nose, and wash hands frequently. In addition, Texas Senate Bill 2 went into effect reducing the property tax cap on M&O from 8 percent to 3.5 percent. To better position the City for potential loss of revenue no decision packages were approved in the 2020-21 budget.

2021

In 2021 the Benbrook citizens voted to approve the issuance of \$22.0 million in General Obligation bonds for the construction of a new municipal complex that will house City Administration, the Police Department, and Senior Center. Existing buildings will be torn down and the new municipal

building constructed where the existing buildings are located. The new complex will serve as an anchor to a new downtown in Benbrook with restaurants, retail, and other businesses.

BUDGET GLOSSARY

The 2023-24 Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget Document in understanding these terms, a budget glossary has been included.

ACCOUNT	A code designed for convenience in referencing classification information for computer operations. The code specifically designates character and object code information.
ACCRUAL ACCOUNTING	A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent. For example, in accrual accounting, revenue that was earned between January 1 and March 31, but for which payment was not received until April 15, is recorded as being received on March 31 rather than on April 15.
ACTIVITY CLASSIFICATION	Expenditure classification according to the specific function performed by the organizational units.
APPROPRIATION	A legal authorization made by the City Council that permits the City to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time period in which it may be expended.
APPROPRIATION ORDINANCE	The official enactment by the City to establish legal authority for City officials to obligate and to expend resources.
APPRAISED VALUE	The estimated value of a piece of property for the purpose of taxation.
ASSESSED VALUATION	A value that is established for real or personal property for use as a basis for levying property values. (Note: Property values in the City of Benbrook are established by the Tarrant Appraisal District).
AUDIT	A comprehensive investigation of the manner in which the government's resources were actually utilized. The audit can be classified as a financial audit or a performance audit. A financial audit is a review of the accounting system and related financial information to determine how government funds were spent and whether expenditures complied with

the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

BALANCE SHEET

A financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specified date.

BOND

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

BONDED DEBT

That portion of indebtedness represented by outstanding bonds.

BOND ORDINANCE

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

BUDGET

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

**BUDGET
ADJUSTMENT**

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

BUDGET CALENDAR

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

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

BUDGET ORDINANCE	The official enactment, by the City Council, to authorize legally the City Staff to obligate and expend the resources of the City.
BUDGETARY CONTROL	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.
BUDGETED AMOUNT	An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources.
BUDGETED FUNDS	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.
CAPITAL ASSET	A fund established by the City Council to finance major equipment purchases over several years rather than during one budget year.
REPLACEMENT CAPITAL IMPROVEMENT PROGRAM	A long-range plan for providing the capital outlays necessary to ensure 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.
CAPITAL IMPROVEMENT REPORT	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.
CAPITAL PROJECTS FUND	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.
CAPITAL OUTLAY	An expenditure which results in the acquisition or addition to fixed assets.
CASH ACCOUNTING	A basis of accounting in which transactions are recorded when cash is either received or expended.

CASH MANAGEMENT

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.

CHARACTER CLASSIFICATION

A basis for distinguishing types of expenditures; the major classifications used by the City are: Personal Services, Supplies and Materials, Contractual Services, Repair and Maintenance, Capital Outlay, and Debt Service.

COMBINED SUMMARY STATEMENT

A summary of two or more funds presented on a single page that includes a total of the funds presented.

CURRENT TAXES

Taxes that are levied and due within one year.

DEBT SERVICE

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

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 divisions.

DISBURSEMENT	Payment for goods and services in cash or by check.
DIVISION	An administrative organizational unit of a City department which indicates management responsibility within a 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 are 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.
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, Tax Increment Financing (TIF) Fund, Stormwater Utility Fund, Core Value Fund, Police Narcotics Fund, Hotel/Motel Occupancy Tax Fund, and Technology 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 INVENTORY	Amounts transferred from one fund to another. 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.
LONG-TERM DEBT	Debt with a maturity of more than one year after the date of issuance.
MODIFIED ACCRUAL	A basis of accounting in which expenditures are accrued but revenues are accounted
ACCOUNTING	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.

OBJECT CODE	An expenditure category, such as salaries, supplies, travel, electricity, or communications equipment. Object codes are grouped together to form character classifications.
OPERATING BUDGET	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.
ORDINANCE	A formal legislative enactment by the governing board of a municipality.
PERFORMANCE BUDGET	A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.
PERFORMANCE MEASUREMENT	Specific quantitative and qualitative measurements of work performed as an objective of the activity, department, division, or fund.
PROGRAM BUDGET	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.
PROPERTY TAX	Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
RECONCILIATION	A detailed summary of the increases and decreases from one budget year to the next.
REQUISITION	A written request from one department to the Purchasing Agent for specific goods or services. This action precedes the authorization of a purchase order.
RESERVES	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.
REVENUE	Funds that the government receives as income. Revenue includes such items as: tax payments, fees from specific

	services, receipts from other governments, fines, forfeitures, and interest income.
REVENUE REFUNDING BONDS	Bonds with principal and interest payable exclusively from a revenue source pledged as the payment source before issuance. These types 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.
STORMWATER UTILITY	A fund to account for revenues derived from fees charged to homeowners and businesses to finance drainage projects.
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, 64.00 cents per \$100 valuation 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.

BUDGET ACRONYMS

The 2023-24 Annual Budget contains specialized abbreviations for organizations and activities that may be unique to Benbrook and the North Texas area. To assist the reader of the Annual Budget Document in understanding these terms, a listing of acronyms has been included. An attempt has been made to provide the complete name of each establishment in the Budget Document and then to provide the acronym.

ACO	Animal Control Officer
ARB	Appraisal Review Board of Tarrant Appraisal District
ARPA	American Rescue Plan Act
BACC	Benbrook Area Chamber of Commerce
BCC/YMCA	Benbrook Community Center/Young Men’s Christian Association
BEDC	Benbrook Economic Development Corporation
BHS	Benbrook Historical Society
BLD	Benbrook Library District
BSCI	Benbrook Sister Cities, Inc.
BWA	Benbrook Water Authority (known from its establishment to September 2005 as the Benbrook Water and Sewer Authority)
CAD	Computer-Aided Drafting (Design) or Computer-Assisted Dispatch
CARES	Coronavirus Aid, Relief, and Economic Security Act
CDBG	Community Development Block Grant
CIP	Capital Improvements Plan
CIS	Criminal Investigation Section (Benbrook Police Department)
CPO	Crime Prevention Officer
DFW	Dallas/Fort Worth
EMS	Emergency Management Services

EDC	Economic Development Corporation
EMT	Emergency Management Technician
FWISD	Fort Worth Independent School District
GFOA	Government Finance Officers Association
GIS	Geographic Information System
HAVA	Help America Vote Act
JLUS	Joint Land Use Study
LRFF	Long Range Financial Forecast
MOVE	Military and Overseas Voter Enhancement
NCTCOG	North Central Texas Council of Governments
SCBA	Self-Contained Breathing Apparatus
TAD	Tarrant Appraisal District
TDSHS	Texas Department of State Health Services
TIF	Tax Increment Financing District
TML	Texas Municipal League
TMRS	Texas Municipal Retirement System
TXDOT	Texas Department of Transportation
TXU	Texas Utilities
VIN	Vehicle Identification Number