



# **CITY OF BENBROOK FY 2025-26 PROPOSED BUDGET**

## **AUGUST 21, 2025**

This budget will raise more total property taxes than last year's budget by \$295,447 and 1.51%, and of that amount \$112,748 is tax revenue to be raised from new property added to the tax roll this year.

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

**AGAINST:**

**PRESENT and not voting:**

**ABSENT:**

| <b>Property Tax Rate Comparison</b> | <b>FY 2025-26</b> | <b>FY 2024-25</b> |
|-------------------------------------|-------------------|-------------------|
| Tax Rate                            | \$0.555000        | \$0.555000        |
| No-New-Revenue Tax Rate             | \$0.550695        | \$0.559066        |
| No-New-Revenue M&O Tax Rate         | \$0.516163        | \$0.521671        |
| Voter-Approval Tax Rate             | \$0.609754        | \$0.615358        |
| Debt Tax Rate                       | \$0.035900        | \$0.035700        |

Total debt obligation for City of Benbrook secured by property taxes is \$1,193,894.

The FY 2025-26 Proposed Budget Summary Document is comprised of eight sections: (1) Summary, (2) Fund Balance Status, (3) Revenues, (4) Expenditures, (5) Division Summaries, (6) Decision Packages, (7) Debt Service, and (8) Supplemental Information.

### **SECTION ONE - SUMMARY**

The Summary Section provides a synopsis of the FY 2025-26 Proposed Budget including total revenues, expenditures, fund balance changes, and program modifications and implementations.

### **SECTION TWO - FUND BALANCE STATUS**

The Fund Balance Status Section summarizes beginning and ending fund balances on an actual basis for FY 2023-24; on an original budget and re-estimated basis for FY 2024-25; and on a base budget, decision package, department request, and proposed budget for FY 2025-26. Fund balance information is provided for the General Fund, Debt Service Fund, and the Operating Funds (combined General Fund and Debt Service Fund). These summaries are provided on three tables.

### **SECTION THREE - REVENUES**

The Revenues Section provides a line-item summary of all General Fund and Debt Service revenue sources on an actual basis for FY 2023-24; on a budget and estimated basis for FY 2024-25; and on a projected basis for FY 2025-26. Increases and decreases in revenue are explained for each of the revenue categories.

### **SECTION FOUR - EXPENDITURES**

The Expenditures Section provides a summary of all General Fund and Debt Service expenditures on an actual basis for FY 2023-24; on an adopted budget and estimated basis for FY 2024-25; and on a base budget, decision packages, department request, and proposed budget basis for FY 2025-26. Expenditure information is provided for each activity at the following levels: personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay. Expenditure information is summarized at the department and division level. Increases and decreases in expenditures are explained for each department and division. The Expenditure Section also includes a table that describes each of the changes made by the City Manager to the Department Request at the account level and the decision packet level.

### **SECTION FIVE – DIVISION SUMMARIES**

The Division Summaries Section includes a form for each General Fund Division. These Division Summary forms depict expenditures and positions on an actual basis for FY 2023-24; on a budget and estimated twelve-month basis for FY 2024-25; and on a base budget, decision package, and total request basis for FY 2025-26. The FY 2025-26 Proposed Budget recommendations are also summarized at this level of detail. Expenditures are provided for the following categories: personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay. The number of authorized positions is also provided. The form includes a reconciliation of the City Manager's Proposed Budget changes from the Department's Total Request (base budget plus decision packages). An area is also provided to list any changes made by the City Council. The box in the bottom right of the form lists all decision packages and classifies each package in two categories: (1) Funded and (2) Not Funded.

**SECTION SIX – DECISION PACKAGES**

For FY 2025-26 there are no decision packages. With Tarrant Appraisal District not appraising properties this year and S.B. 2 3.5% property tax cap, it was decided that this budget year the City should limit the number of decision packages to better position itself for the loss of revenue.

**SECTION SEVEN - DEBT SERVICE**

The Debt Service Section provides a schedule that summarizes the City's debt service obligations for the FY 2025-26 fiscal year. This section includes tables that summarize the City's debt requirements from October 1, 2025 through maturity.

**SECTION EIGHT – SUPPLEMENTAL INFORMATION**

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

## **SECTION ONE SUMMARY OF PROPOSED BUDGET**

### **OVERVIEW**

The FY 2025-26 City of Benbrook Budget is based on total General Fund and Debt Service Fund revenues of \$27,802,265 and total General Fund and Debt Service Fund expenditures of \$27,796,779. The Proposed Budget reflects transfers out of \$600,000. This includes \$550,000 from the General Fund to the Capital Asset Replacement Fund for future vehicle replacements and \$50,000 to the IT/Facilities Fund. Also, a transfer in of \$74,444, from the Storm Water Utility Fund to the Debt Service Fund for the drainage related debt.

### **PROPERTY TAX**

As proposed by the City Manager, the property tax rate reflected in the FY 2025-26 Budget is \$0.5550 per \$100 valuation, the same as the current tax rate. The General Fund portion of the proposed property tax rate is \$0.5191, and the debt service portion is \$0.0359. Also, the proposed property tax rate is more than the No New Revenue tax rate, but less than the Voter Approval tax rate.

### **CHANGES IN POSITIONS**

There are no personnel additions or changes in the FY 2025-26 Proposed Budget.

### **SALARY AND FRINGE BENEFIT ENHANCEMENTS**

There is a 2.0% cost-of-living adjustment (COLA) in the FY 2025-26 Proposed Budget. Funds are included for scheduled merit increases for eligible employees. Merit increases are subject to review and approval by the employee's department head and the City Manager.

The Proposed Budget includes funds to finance an up to 20% increase in employee health, dental, and life insurance over the re-estimated amount for FY 2024-25. Funds are also included for employee retirement through the Texas Municipal Retirement System (TMRS). The 2025 rate is 17.42%; the rate will increase to 17.47% effective January 1, 2026. Workers' compensation contributions are reflected at \$148,450 for FY 2025-26.

### **DEPARTMENT REQUESTS AND DECISION PACKAGES**

There are no decision packages in the FY 2025-26 Proposed Budget.

#### **Public Services – Public Works**

The FY 2025-26 Proposed Budget includes \$2,500,000 for the City's street overlay program and \$500,000 for the City's concrete infrastructure repair program.



**SECTION TWO**  
**FUND BALANCE STATUS**

The tables depict General Fund, Debt Service Fund, and Operating Funds (combined General Fund and Debt Service Fund) beginning and ending fund balances on an actual basis for FY 2023-24; on an adopted budget and re-estimated basis for FY 2024-25; on a base budget, department request (base budget plus decision packages), and proposed budget for FY 2025-26.



**CITY OF BENBROOK  
CHANGES IN FUND BALANCE  
FY 2025-26 PROPOSED BUDGET**

| <b>GENERAL FUND</b>                         | <b>2023-24</b>      | <b>2024-25</b>            | <b>2024-25</b>    | <b>2025-26</b>         | <b>2025-26</b>               | <b>2025-26</b>           | <b>2025-26</b>             |
|---|---------------------|---------------------------|-------------------|------------------------|------------------------------|--------------------------|----------------------------|
|   | <b>ACTUAL</b>       | <b>ADOPTED<br/>BUDGET</b> | <b>RE-EST</b>     | <b>BASE<br/>BUDGET</b> | <b>DECISION<br/>PACKAGES</b> | <b>DEPT.<br/>REQUEST</b> | <b>PROPOSED<br/>BUDGET</b> |
| <b>BEGINNING FUND BALANCE</b>               | \$ 21,716,403       | \$ 25,643,021             | \$ 23,617,123     | \$ 23,747,951          |                              | \$ 23,747,951            | \$ 23,747,951              |
| Revenues                                    | 26,649,012          | 26,232,454                | 26,426,060        | 26,228,441             |                              | 26,228,441               | 26,228,441                 |
| Transfer In                                 | <u>2,384,262</u>    | <u>300,000</u>            | <u>300,000</u>    | <u>300,000</u>         |                              | <u>300,000</u>           | <u>300,000</u>             |
| <b>TOTAL REVENUES</b>                       | \$ 29,033,274       | \$ 26,532,454             | \$ 26,726,060     | \$ 26,528,441          |                              | \$ 26,528,441            | \$ 26,528,441              |
| Expenditures                                | \$ 23,116,869       | \$ 26,232,454             | \$ 26,295,232     | \$ 27,355,524          | \$ -                         | \$ 27,355,524            | \$ 25,928,441              |
| Transfer to Municipal Complex               | 3,715,685           | -                         | -                 | -                      |                              | -                        | -                          |
| Transfer to Asset Replacement Fund          | 250,000             | 250,000                   | 250,000           | 550,000                |                              | 550,000                  | 550,000                    |
| Transfer to IT/Facilities Fund              | <u>50,000</u>       | <u>50,000</u>             | <u>50,000</u>     | <u>50,000</u>          |                              | <u>50,000</u>            | <u>50,000</u>              |
| <b>TOTAL EXPENDITURES AND TRANSFERS OUT</b> | \$ 27,132,554       | \$ 26,532,454             | \$ 26,595,232     | \$ 27,955,524          |                              | \$ 27,955,524            | \$ 26,528,441              |
| <b>NET CHANGE TO FUND BALANCE</b>           | \$ <u>1,900,720</u> | \$ -                      | \$ <u>130,828</u> | \$ <u>(1,427,083)</u>  |                              | \$ <u>(1,427,083)</u>    | \$ -                       |
| <b>ENDING FUND BALANCE</b>                  | \$ 23,617,123       | \$ 25,643,021             | \$ 23,747,951     | \$ 22,320,868          |                              | \$ 22,320,868            | \$ 23,747,951              |

**CITY OF BENBROOK  
CHANGES IN FUND BALANCE  
FY 2025-26 PROPOSED BUDGET**

| <b>DEBT SERVICE FUND</b>                    | <b>2023-24</b>   | <b>2024-25</b>            | <b>2024-25</b>     | <b>2025-26</b>         | <b>2025-26</b>               | <b>2025-26</b>           | <b>2025-26</b>             |
|---|------------------|---------------------------|--------------------|------------------------|------------------------------|--------------------------|----------------------------|
|   | <b>ACTUAL</b>    | <b>ADOPTED<br/>BUDGET</b> | <b>RE-EST</b>      | <b>BASE<br/>BUDGET</b> | <b>DECISION<br/>PACKAGES</b> | <b>DEPT.<br/>REQUEST</b> | <b>PROPOSED<br/>BUDGET</b> |
| <b>BEGINNING FUND BALANCE</b>               | \$ 421,605       | \$ 429,116                | \$ 438,047         | \$ 387,533             |                              | \$ 387,533               | \$ 387,533                 |
| Revenues                                    | 1,196,144        | 1,200,039                 | 1,143,230          | 1,199,380              |                              | 1,199,380                | 1,199,380                  |
| Transfers-In                                | <u>354,377</u>   | <u>340,119</u>            | <u>340,119</u>     | <u>74,444</u>          |                              | <u>74,444</u>            | <u>74,444</u>              |
| <b>TOTAL REVENUES AND TRANSFERS IN</b>      | \$ 1,550,521     | \$ 1,540,158              | \$ 1,483,349       | \$ 1,273,824           | \$ -                         | \$ 1,273,824             | \$ 1,273,824               |
| Expenditures                                | 1,534,079        | 1,533,863                 | 1,533,863          | 1,268,338              |                              | 1,268,338                | 1,268,338                  |
| Transfers-Out                               | <u>-</u>         | <u>-</u>                  | <u>-</u>           | <u>-</u>               |                              | <u>-</u>                 | <u>-</u>                   |
| <b>TOTAL EXPENDITURES AND TRANSFERS OUT</b> | \$ 1,534,079     | \$ 1,533,863              | \$ 1,533,863       | \$ 1,268,338           | \$ -                         | \$ 1,268,338             | \$ 1,268,338               |
| <b>NET CHANGE TO FUND BALANCE</b>           | \$ <u>16,442</u> | \$ <u>6,295</u>           | \$ <u>(50,514)</u> | \$ <u>5,486</u>        |                              | \$ <u>5,486</u>          | \$ <u>5,486</u>            |
| <b>ENDING FUND BALANCE</b>                  | \$ 438,047       | \$ 435,411                | \$ 387,533         | \$ 393,019             |                              | \$ 393,019               | \$ 393,019                 |

**CITY OF BENBROOK  
CHANGES IN FUND BALANCE  
FY 2025-26 PROPOSED BUDGET**

| <b>OPERATING FUNDS</b>                      | <b>2023-24</b>      | <b>2024-25</b>            | <b>2024-25</b>   | <b>2025-26</b>         | <b>2025-26</b>               | <b>2025-26</b>           | <b>2025-26</b>             |
|---|---------------------|---------------------------|------------------|------------------------|------------------------------|--------------------------|----------------------------|
|   | <b>ACTUAL</b>       | <b>ADOPTED<br/>BUDGET</b> | <b>RE-EST</b>    | <b>BASE<br/>BUDGET</b> | <b>DECISION<br/>PACKAGES</b> | <b>DEPT.<br/>REQUEST</b> | <b>PROPOSED<br/>BUDGET</b> |
| <b>BEGINNING FUND BALANCE</b>               | \$ 22,138,008       | \$ 26,072,137             | \$ 24,055,170    | \$ 24,135,484          |                              | \$ 24,135,484            | \$ 24,135,484              |
| Revenues                                    | 27,845,156          | 27,432,493                | 27,569,290       | 27,427,821             |                              | 27,427,821               | 27,427,821                 |
| Transfers-In                                | <u>2,738,639</u>    | <u>640,119</u>            | <u>640,119</u>   | <u>374,444</u>         |                              | <u>374,444</u>           | <u>374,444</u>             |
| <b>TOTAL REVENUES AND TRANSFERS IN</b>      | \$ 30,583,795       | \$ 28,072,612             | \$ 28,209,409    | \$ 27,802,265          | \$ -                         | \$ 27,802,265            | \$ 27,802,265              |
| Expenditures                                | 24,650,948          | 27,766,317                | 27,829,095       | 28,623,862             | -                            | 28,623,862               | 27,196,779                 |
| Transfers-Out                               | <u>4,015,685</u>    | <u>300,000</u>            | <u>300,000</u>   | <u>600,000</u>         |                              | <u>600,000</u>           | <u>600,000</u>             |
| <b>TOTAL EXPENDITURES AND TRANSFERS OUT</b> | \$ 28,666,633       | \$ 28,066,317             | \$ 28,129,095    | \$ 29,223,862          | \$ -                         | \$ 29,223,862            | \$ 27,796,779              |
| <b>NET CHANGE TO FUND BALANCE</b>           | \$ <u>1,917,162</u> | \$ <u>6,295</u>           | \$ <u>80,314</u> | \$ <u>(1,421,597)</u>  |                              | \$ <u>(1,421,597)</u>    | \$ <u>5,486</u>            |
| <b>ENDING FUND BALANCE</b>                  | \$ 24,055,170       | \$ 26,078,432             | \$ 24,135,484    | \$ 22,713,887          |                              | \$ 22,713,887            | \$ 24,140,970              |

**SECTION THREE  
REVENUES**

This section includes revenue collection and projection data for each source of revenue. Sub-totals are provided for each revenue account in the General Fund and Debt Service Fund. Revenues are projected based on current rates and fee structures. Collection data is presented on an actual basis for FY 2023-24; on a budget and estimated twelve months basis for FY 2024-25; and on a projected basis for FY 2025-26. This table depicts the change from the FY 2024-25 estimate compared to the FY 2024-25 budget and from the FY 2024-25 budget compared to the FY 2025-26 projection.



**GENERAL FUND AND DEBT SERVICE FUND  
REVENUES BY SOURCE  
FY 2025-26 PROPOSED BUDGET**

| <b>Account Description</b>                      | <b>Actual<br/>12 Months<br/>2023-24</b> | <b>Budgeted<br/>2024-25</b> | <b>Estimated<br/>2024-25</b> | <b>Variance<br/>Over(Under)<br/>Budget<br/>2024-25</b> | <b>Projected<br/>2025-26</b> | <b>Variance<br/>Over(Under)<br/>Budget<br/>2025-26</b> |
|---|---|-----------------------------|------------------------------|--|------------------------------|--|
| <b>GENERAL FUND</b>                             |   |                             |                              |  |                              |  |
| Ad Valorem Taxes                                | 16,150,777                              | 17,502,154                  | 16,636,554                   | (865,600)  | 17,390,891                   | (111,263)  |
| Franchise Taxes                                 | 1,783,034                               | 1,570,000                   | 1,527,053                    | (42,947)   | 1,535,000                    | (35,000)   |
| City Sales Tax                                  | 4,367,042                               | 4,500,000                   | 4,500,000                    | -  | 4,500,000                    | 4,500,000  |
| Other Taxes                                     | 12,757                                  | 10,000                      | 10,100                       | 100  | 10,000                       | -  |
| <b>TOTAL TAXES</b>                              | <b>22,313,609</b>                       | <b>23,582,154</b>           | <b>22,673,707</b>            | <b>(908,447)</b>                                       | <b>23,435,891</b>            | <b>4,353,737</b>                                       |
| <b>LICENSES, PERMITS, &amp; FILING<br/>FEES</b> | <b>431,587</b>                          | <b>378,300</b>              | <b>645,800</b>               | <b>267,500</b>   | <b>380,800</b>               | <b>2,500</b>   |
| <b>FINES AND FORFEITURES</b>                    | <b>692,637</b>                          | <b>509,000</b>              | <b>671,383</b>               | <b>162,383</b>   | <b>624,000</b>               | <b>115,000</b>   |
| <b>USE OF MONEY &amp; PROPERTY</b>              | <b>1,333,829</b>                        | <b>569,500</b>              | <b>1,019,500</b>             | <b>450,000</b>   | <b>569,500</b>               | <b>-</b>   |
| <b>REVENUE FR. OTHER<br/>AGENCIES</b>           | <b>812,459</b>                          | <b>505,000</b>              | <b>563,000</b>               | <b>58,000</b>  | <b>525,000</b>               | <b>20,000</b>  |
| <b>CHARGES FOR CURRENT<br/>SERVICES</b>         | <b>1,293,795</b>                        | <b>958,500</b>              | <b>1,122,670</b>             | <b>164,170</b>   | <b>963,250</b>               | <b>4,750</b>   |
| <b>OTHER REVENUE</b>                            | <b>220,442</b>                          | <b>30,000</b>               | <b>30,000</b>                | <b>-</b>   | <b>30,000</b>                | <b>-</b>   |
| <b>TRANSFERS-IN</b>                             | <b>1,934,916</b>                        | <b>-</b>                    | <b>-</b>                     | <b>-</b>   | <b>-</b>                     | <b>-</b>   |
| <b>TOTAL REVENUES AND<br/>TRANSFERS</b>         | <b>29,033,274</b>                       | <b>26,532,454</b>           | <b>26,726,060</b>            | <b>193,606</b>   | <b>26,528,441</b>            | <b>4,495,987</b>                                       |

**GENERAL FUND AND DEBT SERVICE FUND  
REVENUES BY SOURCE  
FY 2025-26 PROPOSED BUDGET**

| <b>Account Description</b>                    | <b>Actual<br/>12 Months<br/>2023-24</b> | <b>Budgeted<br/>2024-25</b> | <b>Estimated<br/>2024-25</b> | <b>Variance<br/>Over(Under)<br/>Budget<br/>2024-25</b> | <b>Projected<br/>2025-26</b> | <b>Variance<br/>Over(Under)<br/>Budget<br/>2025-26</b> |
|---|---|-----------------------------|------------------------------|--|------------------------------|--|
| <b>DEBT SERVICE FUND</b>                      |   |                             |                              |  |                              |  |
| Ad Valorem Taxes                              | 1,195,518                               | 1,199,539                   | 1,142,730                    | (56,809)   | 1,198,880                    | (659)  |
| Interest                                      | 626                                     | 500                         | 500                          | -  | 500                          | -  |
| Transfers                                     | 354,377                                 | 340,119                     | 340,119                      | -  | 74,444                       | (265,675)  |
| <b>TOTAL REVENUES</b>                         | <b>1,550,521</b>                        | <b>1,540,158</b>            | <b>1,483,349</b>             | <b>(56,809)</b>  | <b>1,273,824</b>             | <b>(266,334)</b>                                       |
| <b>GRAND TOTAL REVENUES<br/>AND TRANSFERS</b> | <b>30,583,795</b>                       | <b>28,072,612</b>           | <b>28,209,409</b>            | <b>136,797</b>   | <b>27,802,265</b>            | <b>4,229,653</b>                                       |

**SECTION FOUR  
EXPENDITURES**

A table is provided to summarize expenditures for the General Fund and Debt Service Fund. Expenditures are summarized for each Division at five different levels: personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay. Expenditure data is provided on an actual basis for FY 2023-24; on an adopted budget and twelve month estimate basis for FY 2024-25; on a base budget, decision package, department request (base budget plus decision packages total), and City Manager proposed for FY 2025-26. The chart also summarizes the changes made by the City Manager to the department's requests.



**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY                  | ACTUAL<br>2023-24 | BUDGET<br>2024-25 | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|---------------------------|-------------------|-------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>GENERAL GOVERNMENT</b> |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| <b>City Council</b>       |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services         | \$ 8,611          | \$ 9,152          | \$ 8,630                         | \$ (522)                     | \$ 9,152                  | \$ -                         | \$ 9,152                    | \$ 9,152                   | \$ -                               |
| Supplies & Materials      | -                 | 500               | 500                              | -                            | 500                       | -                            | 500                         | 500                        | -                                  |
| Contractual Services      | 3,733             | 10,010            | 5,160                            | (4,850)                      | 5,410                     | -                            | 5,410                       | 7,410                      | 2,000                              |
| Repair & Maintenance      | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay            | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>              | <b>\$ 12,344</b>  | <b>\$ 19,662</b>  | <b>\$ 14,290</b>                 | <b>\$ (5,372)</b>            | <b>\$ 15,062</b>          | <b>\$ -</b>                  | <b>\$ 15,062</b>            | <b>\$ 17,062</b>           | <b>\$ 2,000</b>                    |
| <b>City Manager</b>       |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services         | \$ 431,196        | \$ 470,119        | \$ 602,181                       | \$ 132,062                   | \$ 472,439                | \$ -                         | \$ 472,439                  | \$ 480,626                 | \$ 8,187                           |
| Supplies & Materials      | 56                | 150               | 330                              | 180                          | 100                       | -                            | 100                         | 100                        | -                                  |
| Contractual Services      | 1,193             | 4,140             | 1,300                            | (2,840)                      | 3,240                     | -                            | 3,240                       | 2,400                      | (840)                              |
| Repair & Maintenance      | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay            | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>              | <b>\$ 432,445</b> | <b>\$ 474,409</b> | <b>\$ 603,811</b>                | <b>\$ 129,402</b>            | <b>\$ 475,779</b>         | <b>\$ -</b>                  | <b>\$ 475,779</b>           | <b>\$ 483,126</b>          | <b>\$ 7,347</b>                    |
| <b>City Secretary</b>     |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services         | \$ 439,535        | \$ 291,033        | \$ 295,780                       | \$ 4,747                     | \$ 295,414                | \$ -                         | \$ 295,414                  | \$ 300,501                 | \$ 5,087                           |
| Supplies & Materials      | 2,009             | 1,500             | 1,200                            | (300)                        | 1,500                     | -                            | 1,500                       | 1,200                      | (300)                              |
| Contractual Services      | 36,947            | 42,300            | 22,450                           | (19,850)                     | 61,100                    | -                            | 61,100                      | 60,600                     | (500)                              |
| Repair & Maintenance      | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay            | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>              | <b>\$ 478,491</b> | <b>\$ 334,833</b> | <b>\$ 319,430</b>                | <b>\$ (15,403)</b>           | <b>\$ 358,014</b>         | <b>\$ -</b>                  | <b>\$ 358,014</b>           | <b>\$ 362,301</b>          | <b>\$ 4,287</b>                    |
| <b>Non-Departmental</b>   |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services         | \$ 34,484         | \$ 34,711         | \$ 40,806                        | \$ 6,095                     | \$ 34,711                 | \$ -                         | \$ 34,711                   | \$ 35,360                  | \$ 649                             |
| Supplies & Materials      | 21,658            | 22,000            | 21,500                           | (500)                        | 22,000                    | -                            | 22,000                      | 22,000                     | -                                  |
| Contractual Services      | 571,816           | 535,700           | 613,000                          | 77,300                       | 766,152                   | -                            | 766,152                     | 766,152                    | -                                  |
| Repair & Maintenance      | 32,137            | 1,000             | 20,983                           | 19,983                       | 21,000                    | -                            | 21,000                      | 20,500                     | (500)                              |
| Capital Outlay            | 22,573            | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>              | <b>\$ 682,668</b> | <b>\$ 593,411</b> | <b>\$ 696,289</b>                | <b>\$ 102,878</b>            | <b>\$ 843,863</b>         | <b>\$ -</b>                  | <b>\$ 843,863</b>           | <b>\$ 844,012</b>          | <b>\$ 149</b>                      |

**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY                      | ACTUAL<br>2023-24   | BUDGET<br>2024-25   | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|-------------------------------|---------------------|---------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>GENERAL GOVERNMENT</b>     |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services             | \$ 913,827          | \$ 805,015          | \$ 947,397                       | \$ 142,382                   | \$ 811,716                | \$ -                         | \$ 811,716                  | \$ 825,639                 | \$ 13,923                          |
| Supplies & Materials          | 23,723              | 24,150              | 23,530                           | (620)                        | 24,100                    | -                            | 24,100                      | 23,800                     | (300)                              |
| Contractual Services          | 613,689             | 592,150             | 641,910                          | 49,760                       | 835,902                   | -                            | 835,902                     | 836,562                    | 660                                |
| Repair & Maintenance          | 32,137              | 1,000               | 20,983                           | 19,983                       | 21,000                    | -                            | 21,000                      | 20,500                     | (500)                              |
| Capital Outlay                | 22,573              | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                  | <b>\$ 1,605,949</b> | <b>\$ 1,422,315</b> | <b>\$ 1,633,820</b>              | <b>\$ 211,505</b>            | <b>\$ 1,692,718</b>       | <b>\$ -</b>                  | <b>\$ 1,692,718</b>         | <b>\$ 1,706,501</b>        | <b>\$ 13,783</b>                   |
| <b>STAFF SERVICES</b>         |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| <b>Finance</b>                |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services             | \$ 443,456          | \$ 483,356          | \$ 473,274                       | \$ (10,082)                  | \$ 493,370                | \$ -                         | \$ 493,370                  | \$ 501,914                 | \$ 8,544                           |
| Supplies & Materials          | 1,070               | 2,500               | 2,488                            | (12)                         | 2,500                     | -                            | 2,500                       | 1,500                      | (1,000)                            |
| Contractual Services          | 166,395             | 172,850             | 182,287                          | 9,437                        | 191,600                   | -                            | 191,600                     | 192,405                    | 805                                |
| Repair & Maintenance          | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay                | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                  | <b>\$ 610,922</b>   | <b>\$ 658,706</b>   | <b>\$ 658,049</b>                | <b>\$ (657)</b>              | <b>\$ 687,470</b>         | <b>\$ -</b>                  | <b>\$ 687,470</b>           | <b>\$ 695,819</b>          | <b>\$ 8,349</b>                    |
| <b>Information Technology</b> |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services             | \$ 317,936          | \$ 375,732          | \$ 368,214                       | \$ (7,518)                   | \$ 378,584                | \$ -                         | \$ 378,584                  | \$ 385,335                 | \$ 6,751                           |
| Supplies & Materials          | 303,552             | 353,893             | 353,893                          | -                            | 375,408                   | -                            | 375,408                     | 375,408                    | -                                  |
| Contractual Services          | 38,659              | 59,503              | 58,207                           | (1,296)                      | 91,058                    | -                            | 91,058                      | 91,058                     | -                                  |
| Repair & Maintenance          | 13,072              | 13,000              | 13,000                           | -                            | 13,000                    | -                            | 13,000                      | 13,000                     | -                                  |
| Capital Outlay                | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                  | <b>\$ 673,219</b>   | <b>\$ 802,128</b>   | <b>\$ 793,314</b>                | <b>\$ (8,814)</b>            | <b>\$ 858,050</b>         | <b>\$ -</b>                  | <b>\$ 858,050</b>           | <b>\$ 864,801</b>          | <b>\$ 6,751</b>                    |
| <b>Human Resources</b>        |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services             | \$ -                | \$ 189,985          | \$ 127,365                       | \$ (62,621)                  | \$ 133,745                | \$ -                         | \$ 133,745                  | \$ 136,010                 | \$ 2,265                           |
| Supplies & Materials          | -                   | 2,000               | 825                              | (1,175)                      | 1,500                     | -                            | 1,500                       | 1,000                      | (500)                              |
| Contractual Services          | 47,155              | 55,500              | 28,810                           | (26,690)                     | 49,850                    | -                            | 49,850                      | 29,850                     | (20,000)                           |
| Repair & Maintenance          | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay                | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                  | <b>\$ 47,155</b>    | <b>\$ 247,485</b>   | <b>\$ 157,000</b>                | <b>\$ (90,486)</b>           | <b>\$ 185,095</b>         | <b>\$ -</b>                  | <b>\$ 185,095</b>           | <b>\$ 166,860</b>          | <b>\$ (18,235)</b>                 |

**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY                          | ACTUAL<br>2023-24   | BUDGET<br>2024-25   | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|-----------------------------------|---------------------|---------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>STAFF SERVICES</b>             |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                 | \$ 761,392          | \$ 1,049,073        | \$ 968,852                       | \$ (80,221)                  | \$ 1,005,699              | \$ -                         | \$ 1,005,699                | \$ 1,023,259               | \$ 17,560                          |
| Supplies & Materials              | 304,621             | 358,393             | 357,206                          | (1,187)                      | 379,408                   | -                            | 379,408                     | 377,908                    | (1,500)                            |
| Contractual Services              | 252,210             | 287,853             | 269,304                          | (18,549)                     | 332,508                   | -                            | 332,508                     | 313,313                    | (19,195)                           |
| Repair & Maintenance              | 13,072              | 13,000              | 13,000                           | -                            | 13,000                    | -                            | 13,000                      | 13,000                     | -                                  |
| Capital Outlay                    | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                      | <b>\$ 1,331,296</b> | <b>\$ 1,708,319</b> | <b>\$ 1,608,362</b>              | <b>\$ (99,956)</b>           | <b>\$ 1,730,615</b>       | <b>\$ -</b>                  | <b>\$ 1,730,615</b>         | <b>\$ 1,727,480</b>        | <b>\$ (3,135)</b>                  |
| <b>PUBLIC SAFETY</b>              |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| <b>Police Management Services</b> |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                 | \$ 419,451          | \$ 445,335          | \$ 536,362                       | \$ 91,027                    | \$ 469,526                | \$ -                         | \$ 469,526                  | \$ 475,763                 | \$ 6,237                           |
| Supplies & Materials              | 1,145               | 1,200               | 1,200                            | -                            | 1,200                     | -                            | 1,200                       | 1,200                      | -                                  |
| Contractual Services              | 488                 | 1,300               | 543                              | (757)                        | 1,400                     | -                            | 1,400                       | 1,400                      | -                                  |
| Repair & Maintenance              | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay                    | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                      | <b>\$ 421,085</b>   | <b>\$ 447,835</b>   | <b>\$ 538,105</b>                | <b>\$ 90,270</b>             | <b>\$ 472,126</b>         | <b>\$ -</b>                  | <b>\$ 472,126</b>           | <b>\$ 478,363</b>          | <b>\$ 6,237</b>                    |
| <b>Communications Records</b>     |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                 | \$ 739,517          | \$ 1,135,992        | \$ 991,388                       | \$ (144,604)                 | \$ 1,217,342              | \$ -                         | \$ 1,217,342                | \$ 1,236,082               | \$ 18,740                          |
| Supplies & Materials              | 5,548               | 5,000               | 5,000                            | -                            | 5,000                     | -                            | 5,000                       | 5,000                      | -                                  |
| Contractual Services              | 30,732              | 29,750              | 32,193                           | 2,443                        | 32,550                    | -                            | 32,550                      | 32,550                     | -                                  |
| Repair & Maintenance              | 5,098               | 5,500               | 5,500                            | -                            | 5,500                     | -                            | 5,500                       | 5,500                      | -                                  |
| Capital Outlay                    | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                      | <b>\$ 780,895</b>   | <b>\$ 1,176,242</b> | <b>\$ 1,034,081</b>              | <b>\$ (142,161)</b>          | <b>\$ 1,260,392</b>       | <b>\$ -</b>                  | <b>\$ 1,260,392</b>         | <b>\$ 1,279,132</b>        | <b>\$ 18,740</b>                   |
| <b>Patrol</b>                     |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                 | \$ 4,161,907        | \$ 4,674,944        | \$ 4,670,275                     | \$ (4,669)                   | \$ 5,096,441              | \$ -                         | \$ 5,096,441                | \$ 5,176,342               | \$ 79,901                          |
| Supplies & Materials              | 116,307             | 135,200             | 151,232                          | 16,032                       | 150,400                   | -                            | 150,400                     | 150,400                    | -                                  |
| Contractual Services              | 26,405              | 24,400              | 24,000                           | (400)                        | 25,600                    | -                            | 25,600                      | 25,600                     | -                                  |
| Repair & Maintenance              | 19,409              | 30,000              | 30,000                           | -                            | 34,000                    | -                            | 34,000                      | 34,000                     | -                                  |
| Capital Outlay                    | 194,840             | 281,239             | 327,603                          | 46,364                       | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                      | <b>\$ 4,518,868</b> | <b>\$ 5,145,783</b> | <b>\$ 5,203,110</b>              | <b>\$ 57,327</b>             | <b>\$ 5,306,441</b>       | <b>\$ -</b>                  | <b>\$ 5,306,441</b>         | <b>\$ 5,386,342</b>        | <b>\$ 79,901</b>                   |

**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY                      | ACTUAL<br>2023-24   | BUDGET<br>2024-25   | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|-------------------------------|---------------------|---------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>Criminal Investigation</b> |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services             | \$ 1,322,696        | \$ 1,236,315        | \$ 1,405,530                     | \$ 169,215                   | \$ 1,261,602              | \$ -                         | \$ 1,261,602                | \$ 1,282,466               | \$ 20,864                          |
| Supplies & Materials          | 19,001              | 20,500              | 24,333                           | 3,833                        | 24,700                    | -                            | 24,700                      | 24,700                     | -                                  |
| Contractual Services          | 26,921              | 29,300              | 28,700                           | (600)                        | 31,300                    | -                            | 31,300                      | 31,300                     | -                                  |
| Repair & Maintenance          | 2,473               | 2,500               | 2,500                            | -                            | 3,000                     | -                            | 3,000                       | 3,000                      | -                                  |
| Capital Outlay                | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                  | <b>\$ 1,371,091</b> | <b>\$ 1,288,615</b> | <b>\$ 1,461,063</b>              | <b>\$ 172,448</b>            | <b>\$ 1,320,602</b>       | <b>\$ -</b>                  | <b>\$ 1,320,602</b>         | <b>\$ 1,341,466</b>        | <b>\$ 20,864</b>                   |
| <b>Crime Prevention</b>       |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services             | \$ 138,263          | \$ 151,036          | \$ 149,230                       | \$ (1,806)                   | \$ 152,311                | \$ -                         | \$ 152,311                  | \$ 154,834                 | \$ 2,523                           |
| Supplies & Materials          | 763                 | 1,050               | 1,050                            | -                            | 1,250                     | -                            | 1,250                       | 1,250                      | -                                  |
| Contractual Services          | -                   | 500                 | -                                | (500)                        | 500                       | -                            | 500                         | 500                        | -                                  |
| Repair & Maintenance          | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay                | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                  | <b>\$ 139,026</b>   | <b>\$ 152,586</b>   | <b>\$ 150,280</b>                | <b>\$ (2,306)</b>            | <b>\$ 154,061</b>         | <b>\$ -</b>                  | <b>\$ 154,061</b>           | <b>\$ 156,584</b>          | <b>\$ 2,523</b>                    |
| <b>Animal Control</b>         |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services             | \$ 180,668          | \$ 208,584          | \$ 204,970                       | \$ (3,614)                   | \$ 232,375                | \$ -                         | \$ 232,375                  | \$ 235,911                 | \$ 3,536                           |
| Supplies & Materials          | 5,064               | 5,925               | 6,775                            | 850                          | 14,225                    | -                            | 14,225                      | 14,225                     | -                                  |
| Contractual Services          | 16,799              | 14,950              | 16,369                           | 1,419                        | 17,450                    | -                            | 17,450                      | 17,450                     | -                                  |
| Repair & Maintenance          | 835                 | 600                 | 600                              | -                            | 800                       | -                            | 800                         | 800                        | -                                  |
| Capital Outlay                | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                  | <b>\$ 203,366</b>   | <b>\$ 230,059</b>   | <b>\$ 228,714</b>                | <b>\$ (1,345)</b>            | <b>\$ 264,850</b>         | <b>\$ -</b>                  | <b>\$ 264,850</b>           | <b>\$ 268,386</b>          | <b>\$ 3,536</b>                    |
| <b>POLICE</b>                 |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services             | \$ 6,962,503        | \$ 7,852,206        | \$ 7,957,755                     | \$ 105,549                   | \$ 8,429,597              | \$ -                         | \$ 8,429,597                | \$ 8,561,398               | \$ 131,801                         |
| Supplies & Materials          | 147,828             | 168,875             | 189,590                          | 20,715                       | 196,775                   | -                            | 196,775                     | 196,775                    | -                                  |
| Contractual Services          | 101,345             | 100,200             | 101,806                          | 1,606                        | 108,800                   | -                            | 108,800                     | 108,800                    | -                                  |
| Repair & Maintenance          | 27,815              | 38,600              | 38,600                           | -                            | 43,300                    | -                            | 43,300                      | 43,300                     | -                                  |
| Capital Outlay                | 194,840             | 281,239             | 327,603                          | 46,364                       | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                  | <b>\$ 7,434,332</b> | <b>\$ 8,441,120</b> | <b>\$ 8,615,354</b>              | <b>\$ 174,234</b>            | <b>\$ 8,778,472</b>       | <b>\$ -</b>                  | <b>\$ 8,778,472</b>         | <b>\$ 8,910,273</b>        | <b>\$ 131,801</b>                  |

**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY             | ACTUAL<br>2023-24   | BUDGET<br>2024-25   | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|----------------------|---------------------|---------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>Fire</b>          |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services    | \$ 4,136,019        | \$ 4,262,633        | \$ 4,510,616                     | \$ 247,983                   | \$ 4,430,012              | \$ -                         | \$ 4,430,012                | \$ 4,502,763               | \$ 72,751                          |
| Supplies & Materials | 91,124              | 113,150             | 101,150                          | (12,000)                     | 113,150                   | -                            | 113,150                     | 113,150                    | -                                  |
| Contractual Services | 161,870             | 164,850             | 171,219                          | 6,369                        | 183,350                   | -                            | 183,350                     | 183,850                    | 500                                |
| Repair & Maintenance | 77,934              | 69,800              | 126,400                          | 56,600                       | 86,800                    | -                            | 86,800                      | 86,800                     | -                                  |
| Capital Outlay       | 11,218              | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>         | <b>\$ 4,478,165</b> | <b>\$ 4,610,433</b> | <b>\$ 4,909,385</b>              | <b>\$ 298,952</b>            | <b>\$ 4,813,312</b>       | <b>\$ -</b>                  | <b>\$ 4,813,312</b>         | <b>\$ 4,886,563</b>        | <b>\$ 73,251</b>                   |
| <b>EMS</b>           |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services    | \$ -                | \$ -                | \$ -                             | \$ -                         | \$ -                      | \$ -                         | \$ -                        | \$ -                       | \$ -                               |
| Supplies & Materials | 165,824             | 96,700              | 90,172                           | (6,528)                      | 101,300                   | -                            | 101,300                     | 101,300                    | -                                  |
| Contractual Services | 11,348              | 14,100              | 13,400                           | (700)                        | 16,100                    | -                            | 16,100                      | 16,100                     | -                                  |
| Repair & Maintenance | 34,749              | 46,000              | 36,700                           | (9,300)                      | 46,000                    | -                            | 46,000                      | 46,000                     | -                                  |
| Capital Outlay       | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>         | <b>\$ 211,921</b>   | <b>\$ 156,800</b>   | <b>\$ 140,272</b>                | <b>\$ (16,528)</b>           | <b>\$ 163,400</b>         | <b>\$ -</b>                  | <b>\$ 163,400</b>           | <b>\$ 163,400</b>          | <b>\$ -</b>                        |
| <b>FIRE</b>          |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services    | \$ 4,136,019        | \$ 4,262,633        | \$ 4,510,616                     | \$ 247,983                   | \$ 4,430,012              | \$ -                         | \$ 4,430,012                | \$ 4,502,763               | \$ 72,751                          |
| Supplies & Materials | 256,948             | 209,850             | 191,322                          | (18,528)                     | 214,450                   | -                            | 214,450                     | 214,450                    | -                                  |
| Contractual Services | 173,218             | 178,950             | 184,619                          | 5,669                        | 199,450                   | -                            | 199,450                     | 199,950                    | 500                                |
| Repair & Maintenance | 112,683             | 115,800             | 163,100                          | 47,300                       | 132,800                   | -                            | 132,800                     | 132,800                    | -                                  |
| Capital Outlay       | 11,218              | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>         | <b>\$ 4,690,086</b> | <b>\$ 4,767,233</b> | <b>\$ 5,049,657</b>              | <b>\$ 282,424</b>            | <b>\$ 4,976,712</b>       | <b>\$ -</b>                  | <b>\$ 4,976,712</b>         | <b>\$ 5,049,963</b>        | <b>\$ 73,251</b>                   |

**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY               | ACTUAL<br>2023-24    | BUDGET<br>2024-25    | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|------------------------|----------------------|----------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>Municipal Court</b> |                      |                      |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services      | \$ 259,318           | \$ 292,421           | \$ 259,376                       | \$ (33,045)                  | \$ 294,665                | \$ -                         | \$ 294,665                  | \$ 298,976                 | \$ 4,311                           |
| Supplies & Materials   | 32                   | 400                  | 100                              | (300)                        | 150                       | -                            | 150                         | 150                        | -                                  |
| Contractual Services   | 17,005               | 16,460               | 18,940                           | 2,480                        | 18,750                    | -                            | 18,750                      | 18,750                     | -                                  |
| Repair & Maintenance   | -                    | -                    | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay         | -                    | -                    | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>           | <b>\$ 276,356</b>    | <b>\$ 309,281</b>    | <b>\$ 278,416</b>                | <b>\$ (30,865)</b>           | <b>\$ 313,565</b>         | <b>\$ -</b>                  | <b>\$ 313,565</b>           | <b>\$ 317,876</b>          | <b>\$ 4,311</b>                    |
| <b>PUBLIC SAFETY</b>   |                      |                      |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services      | \$ 11,357,840        | \$ 12,407,260        | \$ 12,727,747                    | \$ 320,487                   | \$ 13,154,274             | \$ -                         | \$ 13,154,274               | \$ 13,363,137              | \$ 208,863                         |
| Supplies & Materials   | 404,808              | 379,125              | 381,012                          | 1,887                        | 411,375                   | -                            | 411,375                     | 411,375                    | -                                  |
| Contractual Services   | 291,569              | 295,610              | 305,365                          | 9,755                        | 327,000                   | -                            | 327,000                     | 327,500                    | 500                                |
| Repair & Maintenance   | 140,498              | 154,400              | 201,700                          | 47,300                       | 176,100                   | -                            | 176,100                     | 176,100                    | -                                  |
| Capital Outlay         | 206,058              | 281,239              | 327,603                          | 46,364                       | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>           | <b>\$ 12,400,773</b> | <b>\$ 13,517,634</b> | <b>\$ 13,943,427</b>             | <b>\$ 425,793</b>            | <b>\$ 14,068,749</b>      | <b>\$ -</b>                  | <b>\$ 14,068,749</b>        | <b>\$ 14,278,112</b>       | <b>\$ 209,363</b>                  |

**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY                            | ACTUAL<br>2023-24   | BUDGET<br>2024-25   | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|-------------------------------------|---------------------|---------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>PUBLIC SERVICES</b>              |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| <b>Code Compliance</b>              |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                   | \$ 119,359          | \$ 131,867          | \$ 128,268                       | \$ (3,599)                   | \$ 132,962                | \$ -                         | \$ 132,962                  | \$ 135,208                 | \$ 2,246                           |
| Supplies & Materials                | 3,180               | 4,420               | 4,800                            | 380                          | 4,800                     | -                            | 4,800                       | 4,600                      | (200)                              |
| Contractual Services                | 8,536               | 6,700               | 8,700                            | 2,000                        | 8,700                     | -                            | 8,700                       | 8,700                      | -                                  |
| Repair & Maintenance                | 1,677               | 640                 | 800                              | 160                          | 640                       | -                            | 640                         | 640                        | -                                  |
| Capital Outlay                      | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                        | <b>\$ 132,752</b>   | <b>\$ 143,627</b>   | <b>\$ 142,568</b>                | <b>\$ (1,059)</b>            | <b>\$ 147,102</b>         | <b>\$ -</b>                  | <b>\$ 147,102</b>           | <b>\$ 149,148</b>          | <b>\$ 2,046</b>                    |
| <b>Management Services</b>          |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                   | \$ 229,714          | \$ 247,312          | \$ 246,163                       | \$ (1,149)                   | \$ 249,094                | \$ -                         | \$ 249,094                  | \$ 253,560                 | \$ 4,466                           |
| Supplies & Materials                | 47                  | 100                 | 100                              | -                            | 100                       | -                            | 100                         | 100                        | -                                  |
| Contractual Services                | 20,580              | 20,658              | 20,658                           | -                            | 20,658                    | -                            | 20,658                      | 20,658                     | -                                  |
| Repair & Maintenance                | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay                      | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                        | <b>\$ 250,341</b>   | <b>\$ 268,070</b>   | <b>\$ 266,921</b>                | <b>\$ (1,149)</b>            | <b>\$ 269,852</b>         | <b>\$ -</b>                  | <b>\$ 269,852</b>           | <b>\$ 274,318</b>          | <b>\$ 4,466</b>                    |
| <b>Public Works - Street Maint.</b> |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                   | \$ 744,425          | \$ 875,285          | \$ 834,997                       | \$ (40,288)                  | \$ 898,255                | \$ -                         | \$ 898,255                  | \$ 912,635                 | \$ 14,380                          |
| Supplies & Materials                | 42,540              | 52,377              | 50,450                           | (1,927)                      | 54,350                    | -                            | 54,350                      | 46,850                     | (7,500)                            |
| Contractual Services                | 232,351             | 217,588             | 267,488                          | 49,900                       | 267,488                   | -                            | 267,488                     | 267,488                    | -                                  |
| Repair & Maintenance                | 3,629,725           | 4,971,300           | 4,513,572                        | (457,728)                    | 4,971,300                 | -                            | 4,971,300                   | 3,286,300                  | (1,685,000)                        |
| Capital Outlay                      | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                        | <b>\$ 4,649,042</b> | <b>\$ 6,116,550</b> | <b>\$ 5,666,507</b>              | <b>\$ (450,043)</b>          | <b>\$ 6,191,393</b>       | <b>\$ -</b>                  | <b>\$ 6,191,393</b>         | <b>\$ 4,513,273</b>        | <b>\$ (1,678,120)</b>              |
| <b>Park Maintenance</b>             |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                   | \$ 777,789          | \$ 889,243          | \$ 856,236                       | \$ (33,007)                  | \$ 913,284                | \$ -                         | \$ 913,284                  | \$ 927,907                 | \$ 14,623                          |
| Supplies & Materials                | 37,127              | 32,800              | 32,800                           | -                            | 32,800                    | -                            | 32,800                      | 32,800                     | -                                  |
| Contractual Services                | 154,179             | 142,150             | 208,750                          | 66,600                       | 228,750                   | -                            | 228,750                     | 228,750                    | -                                  |
| Repair & Maintenance                | 50,647              | 54,400              | 54,400                           | -                            | 71,900                    | -                            | 71,900                      | 57,400                     | (14,500)                           |
| Capital Outlay                      | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                        | <b>\$ 1,019,741</b> | <b>\$ 1,118,593</b> | <b>\$ 1,152,186</b>              | <b>\$ 33,593</b>             | <b>\$ 1,246,734</b>       | <b>\$ -</b>                  | <b>\$ 1,246,734</b>         | <b>\$ 1,246,857</b>        | <b>\$ 123</b>                      |

**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY                                  | ACTUAL<br>2023-24   | BUDGET<br>2024-25   | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|---|---------------------|---------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>Support Services- Fleet Maint.</b>     |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                         | \$ 233,120          | \$ 266,971          | \$ 211,870                       | \$ (55,101)                  | \$ 274,688                | \$ -                         | \$ 274,688                  | \$ 279,196                 | \$ 4,508                           |
| Supplies & Materials                      | 22,350              | 23,000              | 23,000                           | -                            | 23,000                    | -                            | 23,000                      | 23,000                     | -                                  |
| Contractual Services                      | 26,348              | 17,520              | 37,270                           | 19,750                       | 37,270                    | -                            | 37,270                      | 37,270                     | -                                  |
| Repair & Maintenance                      | 4,922               | 5,950               | 6,250                            | 300                          | 6,550                     | -                            | 6,550                       | 6,550                      | -                                  |
| Capital Outlay                            | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                              | <b>\$ 286,740</b>   | <b>\$ 313,441</b>   | <b>\$ 278,390</b>                | <b>\$ (35,051)</b>           | <b>\$ 341,508</b>         | <b>\$ -</b>                  | <b>\$ 341,508</b>           | <b>\$ 346,016</b>          | <b>\$ 4,508</b>                    |
| <b>Support Services - Building Maint.</b> |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                         | \$ 191,517          | \$ 228,982          | \$ 200,757                       | \$ (28,225)                  | \$ 216,516                | \$ -                         | \$ 216,516                  | \$ 220,022                 | \$ 3,506                           |
| Supplies & Materials                      | 11,067              | 18,175              | 20,555                           | 2,380                        | 20,325                    | -                            | 20,325                      | 20,325                     | -                                  |
| Contractual Services                      | 27,015              | 24,000              | 25,508                           | 1,508                        | 38,120                    | -                            | 38,120                      | 38,120                     | -                                  |
| Repair & Maintenance                      | 37,703              | 40,200              | 40,200                           | -                            | 41,600                    | -                            | 41,600                      | 41,600                     | -                                  |
| Capital Outlay                            | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                              | <b>\$ 267,302</b>   | <b>\$ 311,357</b>   | <b>\$ 287,020</b>                | <b>\$ (24,337)</b>           | <b>\$ 316,561</b>         | <b>\$ -</b>                  | <b>\$ 316,561</b>           | <b>\$ 320,067</b>          | <b>\$ 3,506</b>                    |
| <b>Engineering</b>                        |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                         | \$ 301,573          | \$ 333,520          | \$ 329,759                       | \$ (3,761)                   | \$ 342,010                | \$ -                         | \$ 342,010                  | \$ 348,029                 | \$ 6,019                           |
| Supplies & Materials                      | 3,588               | 3,200               | 3,429                            | 229                          | 4,700                     | -                            | 4,700                       | 4,700                      | -                                  |
| Contractual Services                      | 8,076               | 8,580               | 8,580                            | -                            | 18,880                    | -                            | 18,880                      | 18,880                     | -                                  |
| Repair & Maintenance                      | 870                 | 500                 | 1,000                            | 500                          | 1,000                     | -                            | 1,000                       | 1,000                      | -                                  |
| Capital Outlay                            | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                              | <b>\$ 314,106</b>   | <b>\$ 345,800</b>   | <b>\$ 342,768</b>                | <b>\$ (3,032)</b>            | <b>\$ 366,590</b>         | <b>\$ -</b>                  | <b>\$ 366,590</b>           | <b>\$ 372,609</b>          | <b>\$ 6,019</b>                    |
| <b>PUBLIC SERVICES</b>                    |                     |                     |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services                         | \$ 2,597,496        | \$ 2,973,180        | \$ 2,808,050                     | \$ (165,130)                 | \$ 3,026,809              | \$ -                         | \$ 3,026,809                | \$ 3,076,557               | \$ 49,748                          |
| Supplies & Materials                      | 119,900             | 134,072             | 135,134                          | 1,062                        | 140,075                   | -                            | 140,075                     | 132,375                    | (7,700)                            |
| Contractual Services                      | 477,084             | 437,196             | 576,954                          | 139,758                      | 619,866                   | -                            | 619,866                     | 619,866                    | -                                  |
| Repair & Maintenance                      | 3,725,544           | 5,072,990           | 4,616,222                        | (456,768)                    | 5,092,990                 | -                            | 5,092,990                   | 3,393,490                  | (1,699,500)                        |
| Capital Outlay                            | -                   | -                   | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                              | <b>\$ 6,920,024</b> | <b>\$ 8,617,438</b> | <b>\$ 8,136,360</b>              | <b>\$ (481,078)</b>          | <b>\$ 8,879,740</b>       | <b>\$ -</b>                  | <b>\$ 8,879,740</b>         | <b>\$ 7,222,288</b>        | <b>\$ (1,657,452)</b>              |

**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY                     | ACTUAL<br>2023-24 | BUDGET<br>2024-25 | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|------------------------------|-------------------|-------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>COMMUNITY DEVELOPMENT</b> |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| <b>Management Services</b>   |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services            | \$ 264,930        | \$ 283,584        | \$ 315,365                       | \$ 31,781                    | \$ 284,631                | \$ -                         | \$ 284,631                  | \$ 289,775                 | \$ 5,144                           |
| Supplies & Materials         | 307               | 500               | 730                              | 230                          | 500                       | -                            | 500                         | 500                        | -                                  |
| Contractual Services         | 7,200             | 10,245            | 1,150                            | (9,095)                      | 10,245                    | -                            | 10,245                      | 10,245                     | -                                  |
| Repair & Maintenance         | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay               | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                 | <b>\$ 272,438</b> | <b>\$ 294,329</b> | <b>\$ 317,245</b>                | <b>\$ 22,916</b>             | <b>\$ 295,376</b>         | <b>\$ -</b>                  | <b>\$ 295,376</b>           | <b>\$ 300,520</b>          | <b>\$ 5,144</b>                    |
| <b>Planning</b>              |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services            | \$ 237,546        | \$ 265,477        | \$ 259,457                       | \$ (6,020)                   | \$ 267,855                | \$ -                         | \$ 267,855                  | \$ 272,390                 | \$ 4,535                           |
| Supplies & Materials         | 182               | 500               | 500                              | -                            | 500                       | -                            | 500                         | 500                        | -                                  |
| Contractual Services         | 6,238             | 9,100             | 6,983                            | (2,117)                      | 9,600                     | -                            | 9,600                       | 9,600                      | -                                  |
| Repair & Maintenance         | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Capital Outlay               | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                 | <b>\$ 243,966</b> | <b>\$ 275,077</b> | <b>\$ 266,940</b>                | <b>\$ (8,137)</b>            | <b>\$ 277,955</b>         | <b>\$ -</b>                  | <b>\$ 277,955</b>           | <b>\$ 282,490</b>          | <b>\$ 4,535</b>                    |
| <b>Inspections</b>           |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services            | \$ 348,154        | \$ 385,955        | \$ 375,749                       | \$ (10,206)                  | \$ 394,126                | \$ -                         | \$ 394,126                  | \$ 400,780                 | \$ 6,654                           |
| Supplies & Materials         | 4,411             | 5,300             | 5,536                            | 236                          | 5,400                     | -                            | 5,400                       | 5,150                      | (250)                              |
| Contractual Services         | 3,896             | 5,087             | 6,792                            | 1,705                        | 9,845                     | -                            | 9,845                       | 4,120                      | (5,725)                            |
| Repair & Maintenance         | 1,691             | 1,000             | 1,000                            | -                            | 1,000                     | -                            | 1,000                       | 1,000                      | -                                  |
| Capital Outlay               | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                 | <b>\$ 358,152</b> | <b>\$ 397,342</b> | <b>\$ 389,077</b>                | <b>\$ (8,265)</b>            | <b>\$ 410,371</b>         | <b>\$ -</b>                  | <b>\$ 410,371</b>           | <b>\$ 411,050</b>          | <b>\$ 679</b>                      |
| <b>COMMUNITY DEVELOPMENT</b> |                   |                   |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services            | \$ 850,631        | \$ 935,016        | \$ 950,572                       | \$ 15,555                    | \$ 946,612                | \$ -                         | \$ 946,612                  | \$ 962,945                 | \$ 16,333                          |
| Supplies & Materials         | 4,900             | 6,300             | 6,766                            | 466                          | 6,400                     | -                            | 6,400                       | 6,150                      | (250)                              |
| Contractual Services         | 17,335            | 24,432            | 14,925                           | (9,507)                      | 29,690                    | -                            | 29,690                      | 23,965                     | (5,725)                            |
| Repair & Maintenance         | 1,691             | 1,000             | 1,000                            | -                            | 1,000                     | -                            | 1,000                       | 1,000                      | -                                  |
| Capital Outlay               | -                 | -                 | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>Total</b>                 | <b>\$ 874,556</b> | <b>\$ 966,748</b> | <b>\$ 973,263</b>                | <b>\$ 6,514</b>              | <b>\$ 983,702</b>         | <b>\$ -</b>                  | <b>\$ 983,702</b>           | <b>\$ 994,060</b>          | <b>\$ 10,358</b>                   |



**CITY OF BENBROOK**  
**EXPENDITURE SUMMARY BY DIVISION**  
**FY 2025-26 PROPOSED BUDGET - DEPARTMENT REQUEST**

| ACTIVITY                       | ACTUAL<br>2023-24    | BUDGET<br>2024-25    | 12 MONTHS<br>ESTIMATE<br>2024-25 | BUDGET<br>VERSUS<br>ESTIMATE | BASE<br>BUDGET<br>2025-26 | DECISION<br>PKGS.<br>2025-26 | DEPT.<br>REQUEST<br>2025-26 | CITY<br>MANAGER<br>2025-26 | CHANGES<br>FROM REQUEST<br>2025-26 |
|--------------------------------|----------------------|----------------------|----------------------------------|------------------------------|---------------------------|------------------------------|-----------------------------|----------------------------|------------------------------------|
| <b>GENERAL FUND</b>            |                      |                      |                                  |                              |                           |                              |                             |                            |                                    |
| Personal Services              | \$ 16,481,185        | \$ 18,169,544        | \$ 18,402,618                    | \$ 233,074                   | \$ 18,945,110             | \$ -                         | \$ 18,945,110               | \$ 19,251,537              | \$ 306,427                         |
| Supplies & Materials           | 857,954              | 902,040              | 903,648                          | 1,608                        | 961,358                   | -                            | 961,358                     | 951,608                    | (9,750)                            |
| Contractual Services           | 1,651,886            | 1,637,241            | 1,808,458                        | 171,217                      | 2,144,966                 | -                            | 2,144,966                   | 2,121,206                  | (23,760)                           |
| Repair & Maintenance           | 3,912,941            | 5,242,390            | 4,852,905                        | (389,485)                    | 5,304,090                 | -                            | 5,304,090                   | 3,604,090                  | (1,700,000)                        |
| Capital Outlay                 | 228,631              | 281,239              | 327,603                          | 46,364                       | -                         | -                            | -                           | -                          | -                                  |
| Audit Adjustments              | (15,729)             | -                    | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| Transfers                      | 4,015,685            | 300,000              | 300,000                          | -                            | 600,000                   | -                            | 600,000                     | 600,000                    | -                                  |
| Special Projects               | -                    | -                    | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>TOTAL GENERAL FUND</b>      | <b>\$ 27,132,554</b> | <b>\$ 26,532,454</b> | <b>\$ 26,595,232</b>             | <b>\$ 62,778</b>             | <b>\$ 27,955,524</b>      | <b>\$ -</b>                  | <b>\$ 27,955,524</b>        | <b>\$ 26,528,441</b>       | <b>\$ (1,427,083)</b>              |
| <b>DEBT SERVICE FUND</b>       |                      |                      |                                  |                              |                           |                              |                             |                            |                                    |
| <b>PRINCIPAL</b>               |                      |                      |                                  |                              |                           |                              |                             |                            |                                    |
| GO Bonds - 2013 Series         | \$ 255,000           | \$ 260,000           | \$ 260,000                       | \$ -                         | \$ -                      | \$ -                         | \$ -                        | \$ -                       | \$ -                               |
| GO Bonds - 2011 Refunding      | -                    | -                    | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| GO Bonds - 2005 Refunding      | -                    | -                    | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| GO Bonds - 2021 Series         | 630,000              | 655,000              | 655,000                          | -                            | 675,000                   | -                            | 675,000                     | 675,000                    | -                                  |
| OTHER FUNDS                    | 65,000               | 70,000               | 70,000                           | -                            | 70,000                    | -                            | 70,000                      | 70,000                     | -                                  |
| <b>TOTAL PRINCIPAL</b>         | <b>\$ 950,000</b>    | <b>\$ 985,000</b>    | <b>\$ 985,000</b>                | <b>\$ -</b>                  | <b>\$ 745,000</b>         | <b>\$ -</b>                  | <b>\$ 745,000</b>           | <b>\$ 745,000</b>          | <b>\$ -</b>                        |
| <b>INTEREST</b>                |                      |                      |                                  |                              |                           |                              |                             |                            |                                    |
| GO Bonds - 2013 Series         | \$ 8,486             | \$ 2,847             | \$ 2,847                         | \$ -                         | -                         | \$ -                         | \$ -                        | -                          | \$ -                               |
| GO Bonds - 2011 Refunding      | -                    | -                    | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| GO Bonds - 2005 Refunding      | -                    | -                    | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| GO Bonds - 2021 Series         | 560,344              | 534,644              | 534,644                          | -                            | 514,794                   | -                            | 514,794                     | 514,794                    | -                                  |
| OTHER FUNDS                    | 9,999                | 7,272                | 7,272                            | -                            | 4,444                     | -                            | 4,444                       | 4,444                      | -                                  |
| Bond Issuance Cost             | -                    | -                    | -                                | -                            | -                         | -                            | -                           | -                          | -                                  |
| <b>TOTAL INTEREST</b>          | <b>\$ 578,829</b>    | <b>\$ 544,763</b>    | <b>\$ 544,763</b>                | <b>\$ -</b>                  | <b>\$ 519,238</b>         | <b>\$ -</b>                  | <b>\$ 519,238</b>           | <b>\$ 519,238</b>          | <b>\$ -</b>                        |
| Fiscal Charges                 | 5,250                | 4,100                | 4,100                            | -                            | 4,100                     | -                            | 4,100                       | 4,100                      | -                                  |
| <b>TOTAL DEBT SERVICE FUND</b> | <b>\$ 1,534,079</b>  | <b>\$ 1,533,863</b>  | <b>\$ 1,533,863</b>              | <b>\$ -</b>                  | <b>\$ 1,268,338</b>       | <b>\$ -</b>                  | <b>\$ 1,268,338</b>         | <b>\$ 1,268,338</b>        | <b>\$ -</b>                        |
| <b>TOTAL BUDGET</b>            | <b>\$ 28,666,633</b> | <b>\$ 28,066,317</b> | <b>\$ 28,129,095</b>             | <b>\$ 62,778</b>             | <b>\$ 29,223,862</b>      | <b>\$ -</b>                  | <b>\$ 29,223,862</b>        | <b>\$ 27,796,779</b>       | <b>\$ (1,427,083)</b>              |

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

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

The Division Summary forms, provided for each General Fund Activity, summarize expenditures and positions on an actual basis for FY 2023-24; on a budget and estimated twelve-month basis for FY 2024-25; and on a base budget, decision package, and total request basis for FY 2025-26. The FY 2025-26 Proposed Budget recommendations are also summarized at this level of detail as well as a reconciliation of the Proposed Budget changes from the Department's Total Request (base budget plus decision packages). The box in the bottom right of the form lists all decision packages and classifies each package in two categories: (1) Funded and (2) Not Funded.



**CITY OF BENBROOK**  
**FY 2025-26 PROPOSED BUDGET**  
**SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS**  
**AUGUST 21, 2025**

| DIVISION               | DESCRIPTION                | AMOUNT REQUESTED | FUNDED BY        |                        |                    |             | CHANGE FROM REQUEST |
|------------------------|----------------------------|------------------|------------------|------------------------|--------------------|-------------|---------------------|
|                        |                            |                  | GENERAL FUND     | ASSET REPLACEMENT FUND | IT/FACILITIES FUND | PARKS FUND  |                     |
| City Council           | Training                   | \$ 4,000         | \$ 6,000         | \$ -                   | \$ -               | \$ -        | \$ 2,000            |
|                        | <b>Account Level</b>       |                  |                  |                        |                    |             |                     |
| City Manager           | 2.0% COLA                  | \$ -             | \$ 8,187         | \$ -                   | \$ -               | \$ -        | \$ 8,187            |
|                        | Training                   | 2,840            | 2,000            | -                      | -                  | -           | (840)               |
|                        |                            | <u>\$ 2,840</u>  | <u>\$ 10,187</u> | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 7,347</u>     |
|                        | <b>Account Level</b>       |                  |                  |                        |                    |             |                     |
| City Secretary         | 2.0% COLA                  | \$ -             | \$ 5,087         | \$ -                   | \$ -               | \$ -        | \$ 5,087            |
|                        | Office Supplies            | 1,500            | 1,200            | -                      | -                  | -           | (300)               |
|                        | Dues & Memberships         | 500              | 400              | -                      | -                  | -           | (100)               |
|                        | Training                   | 3,000            | 2,600            | -                      | -                  | -           | (400)               |
|                        |                            | <u>\$ 5,000</u>  | <u>\$ 9,287</u>  | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 4,287</u>     |
|                        | <b>Account Level</b>       |                  |                  |                        |                    |             |                     |
| Non-Departmental       | 2.0% COLA                  | \$ -             | \$ 649           | \$ -                   | \$ -               | \$ -        | \$ 649              |
|                        | Maintenance-Motor Vehicles | 1,000            | 500              | -                      | -                  | -           | (500)               |
|                        |                            | <u>\$ 1,000</u>  | <u>\$ 1,149</u>  | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 149</u>       |
|                        | <b>Account Level</b>       |                  |                  |                        |                    |             |                     |
| Finance                | 2.0% COLA                  | \$ -             | \$ 8,544         | \$ -                   | \$ -               | \$ -        | \$ 8,544            |
|                        | Minor Equipment            | 1,000            | 0                | -                      | -                  | -           | (1,000)             |
|                        | Accounting Services        | 36,500           | 38,100           | -                      | -                  | -           | 1,600               |
|                        | Dues & Memberships         | 650              | 255              | -                      | -                  | -           | (395)               |
|                        | Training                   | 1,400            | 1,000            | -                      | -                  | -           | (400)               |
|                        |                            | <u>\$ 39,550</u> | <u>\$ 47,899</u> | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 8,349</u>     |
|                        | <b>Account Level</b>       |                  |                  |                        |                    |             |                     |
| Information Technology | 2.0% COLA                  | \$ -             | \$ 6,751         | \$ -                   | \$ -               | \$ -        | \$ 6,751            |
|                        |                            | -                | -                | -                      | -                  | -           | -                   |
|                        |                            | <u>\$ -</u>      | <u>\$ 6,751</u>  | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 6,751</u>     |

**CITY OF BENBROOK**  
**FY 2025-26 PROPOSED BUDGET**  
**SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS**  
**AUGUST 21, 2025**

| DIVISION                        | DESCRIPTION          | AMOUNT REQUESTED | FUNDED BY        |                        |                    |             | CHANGE FROM REQUEST |
|---------------------------------|----------------------|------------------|------------------|------------------------|--------------------|-------------|---------------------|
|                                 |                      |                  | GENERAL FUND     | ASSET REPLACEMENT FUND | IT/FACILITIES FUND | PARKS FUND  |                     |
|                                 | <b>Account Level</b> |                  |                  |                        |                    |             |                     |
| Human Resources                 | 2.0% COLA            | \$ -             | \$ 2,265         | \$ -                   | \$ -               | \$ -        | \$ 2,265            |
|                                 | Office Supplies      | 1,500            | 1,000            | -                      | -                  | -           | (500)               |
|                                 | Advertisements       | 20,000           | -                | -                      | -                  | -           | (20,000)            |
|                                 |                      | -                | -                | -                      | -                  | -           | -                   |
|                                 |                      | <u>\$ 21,500</u> | <u>\$ 3,265</u>  | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ (18,235)</u>  |
|                                 | <b>Account Level</b> |                  |                  |                        |                    |             |                     |
| Police - Management Services    | 2.0% COLA            | \$ -             | \$ 6,237         | \$ -                   | \$ -               | \$ -        | \$ 6,237            |
|                                 |                      | -                | -                | -                      | -                  | -           | -                   |
|                                 |                      | <u>\$ -</u>      | <u>\$ 6,237</u>  | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 6,237</u>     |
|                                 | <b>Account Level</b> |                  |                  |                        |                    |             |                     |
| Police - Communications/Records | 2.0% COLA            | \$ -             | \$ 18,740        | \$ -                   | \$ -               | \$ -        | \$ 18,740           |
|                                 |                      | -                | -                | -                      | -                  | -           | -                   |
|                                 |                      | <u>\$ -</u>      | <u>\$ 18,740</u> | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 18,740</u>    |
|                                 | <b>Account Level</b> |                  |                  |                        |                    |             |                     |
| Police - Patrol                 | 2.0% COLA            | \$ -             | \$ 79,901        | \$ -                   | \$ -               | \$ -        | \$ 79,901           |
|                                 |                      | -                | -                | -                      | -                  | -           | -                   |
|                                 |                      | <u>\$ -</u>      | <u>\$ 79,901</u> | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 79,901</u>    |
|                                 | <b>Account Level</b> |                  |                  |                        |                    |             |                     |
| Police - CIS                    | 2.0% COLA            | \$ -             | \$ 20,864        | \$ -                   | \$ -               | \$ -        | \$ 20,864           |
|                                 |                      | -                | -                | -                      | -                  | -           | -                   |
|                                 |                      | <u>\$ -</u>      | <u>\$ 20,864</u> | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 20,864</u>    |
|                                 | <b>Account Level</b> |                  |                  |                        |                    |             |                     |
| Police - Crime Prevention       | 2.0% COLA            | \$ -             | \$ 2,523         | \$ -                   | \$ -               | \$ -        | \$ 2,523            |
|                                 |                      | -                | -                | -                      | -                  | -           | -                   |
|                                 |                      | <u>\$ -</u>      | <u>\$ 2,523</u>  | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u> | <u>\$ 2,523</u>     |

**CITY OF BENBROOK**  
**FY 2025-26 PROPOSED BUDGET**  
**SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS**  
**AUGUST 21, 2025**

| DIVISION                | DESCRIPTION          | AMOUNT REQUESTED | FUNDED BY    |                        |                    |            | CHANGE FROM REQUEST |
|-------------------------|----------------------|------------------|--------------|------------------------|--------------------|------------|---------------------|
|                         |                      |                  | GENERAL FUND | ASSET REPLACEMENT FUND | IT/FACILITIES FUND | PARKS FUND |                     |
| Police - Animal Control | Account Level        |                  |              |                        |                    |            |                     |
|                         | 2.0% COLA            | \$ -             | \$ 3,536     | \$ -                   | \$ -               | \$ -       | \$ 3,536            |
|                         |                      | -                | -            | -                      | -                  | -          | -                   |
|                         |                      | \$ -             | \$ 3,536     | \$ -                   | \$ -               | \$ -       | \$ 3,536            |
| Fire - Fighting         | Account Level        |                  |              |                        |                    |            |                     |
|                         | 2.0% COLA            | \$ -             | \$ 72,751    | \$ -                   | \$ -               | \$ -       | \$ 72,751           |
|                         | Utilities - Cable TV | 1,600            | 2,100        | -                      | -                  | -          | 500                 |
|                         |                      | -                | -            | -                      | -                  | -          | -                   |
|                         |                      | \$ 1,600         | \$ 74,851    | \$ -                   | \$ -               | \$ -       | \$ 73,251           |
| Fire - EMS              | Account Level        |                  |              |                        |                    |            |                     |
|                         |                      | \$ -             | \$ -         | \$ -                   | \$ -               | \$ -       | \$ -                |
|                         |                      | -                | -            | -                      | -                  | -          | -                   |
|                         |                      | \$ -             | \$ -         | \$ -                   | \$ -               | \$ -       | \$ -                |
| Municipal Court         | Account Level        |                  |              |                        |                    |            |                     |
|                         | 2.0% COLA            | \$ -             | \$ 4,311     | \$ -                   | \$ -               | \$ -       | \$ 4,311            |
|                         |                      | -                | -            | -                      | -                  | -          | -                   |
|                         |                      | \$ -             | \$ 4,311     | \$ -                   | \$ -               | \$ -       | \$ 4,311            |
| Code Compliance         | Account Level        |                  |              |                        |                    |            |                     |
|                         | 2.0% COLA            | \$ -             | \$ 2,246     | \$ -                   | \$ -               | \$ -       | \$ 2,246            |
|                         | Minor Equipment      | 500              | 300          | -                      | -                  | -          | (200)               |
|                         |                      | \$ 500           | \$ 2,546     | \$ -                   | \$ -               | \$ -       | \$ 2,046            |
| Public Services         | Account Level        |                  |              |                        |                    |            |                     |
|                         | 2.0% COLA            | \$ -             | \$ 4,466     | \$ -                   | \$ -               | \$ -       | \$ 4,466            |
|                         |                      | -                | -            | -                      | -                  | -          | -                   |
|                         |                      | \$ -             | \$ 4,466     | \$ -                   | \$ -               | \$ -       | \$ 4,466            |

**CITY OF BENBROOK**  
**FY 2025-26 PROPOSED BUDGET**  
**SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS**  
**AUGUST 21, 2025**

| DIVISION                     | DESCRIPTION                 | AMOUNT REQUESTED    | FUNDED BY           |                        |                    | CHANGE FROM REQUEST |                       |
|------------------------------|-----------------------------|---------------------|---------------------|------------------------|--------------------|---------------------|-----------------------|
|                              |                             |                     | GENERAL FUND        | ASSET REPLACEMENT FUND | IT/FACILITIES FUND |                     | PARKS FUND            |
|                              | <b>Account Level</b>        |                     |                     |                        |                    |                     |                       |
| <b>Street Maintenance</b>    | 2.0% COLA                   | \$ -                | \$ 14,380           | \$ -                   | \$ -               | \$ -                | \$ 14,380             |
|                              | Chemicals                   | 2,500               | 2,000               |                        |                    |                     | (500)                 |
|                              | Motor Vehicle Supplies      | 42,000              | 35,000              |                        |                    |                     | (7,000)               |
|                              | Maintenance-Street Overlay  | 4,685,000           | 3,000,000           | -                      | -                  | -                   | (1,685,000)           |
|                              |                             | <u>\$ 4,729,500</u> | <u>\$ 3,051,380</u> | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ (1,678,120)</u> |
|                              | <b>Account Level</b>        |                     |                     |                        |                    |                     |                       |
| <b>Parks Maintenance</b>     | 2.0% COLA                   | \$ -                | \$ 14,623           | \$ -                   | \$ -               | \$ -                | \$ 14,623             |
|                              | Maintenance-Landscape       | 10,000              | 8,000               |                        |                    |                     | (2,000)               |
|                              | Maintenance-Parks & Grounds | 52,500              | 40,000              |                        |                    |                     | (12,500)              |
|                              |                             | <u>\$ 62,500</u>    | <u>\$ 62,623</u>    | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ 123</u>         |
|                              | <b>Account Level</b>        |                     |                     |                        |                    |                     |                       |
| <b>Fleet Maintenance</b>     | 2.0% COLA                   | \$ -                | \$ 4,508            | \$ -                   | \$ -               | \$ -                | \$ 4,508              |
|                              |                             | -                   | -                   | -                      | -                  | -                   | -                     |
|                              |                             | <u>\$ -</u>         | <u>\$ 4,508</u>     | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ 4,508</u>       |
|                              | <b>Account Level</b>        |                     |                     |                        |                    |                     |                       |
| <b>Building Maintenance</b>  | 2.0% COLA                   | \$ -                | \$ 3,506            | \$ -                   | \$ -               | \$ -                | \$ 3,506              |
|                              |                             | -                   | -                   | -                      | -                  | -                   | -                     |
|                              |                             | <u>\$ -</u>         | <u>\$ 3,506</u>     | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ 3,506</u>       |
|                              | <b>Account Level</b>        |                     |                     |                        |                    |                     |                       |
| <b>Community Development</b> | 2.0% COLA                   | \$ -                | \$ 5,144            | \$ -                   | \$ -               | \$ -                | \$ 5,144              |
|                              |                             | -                   | -                   | -                      | -                  | -                   | -                     |
|                              |                             | <u>\$ -</u>         | <u>\$ 5,144</u>     | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ 5,144</u>       |
|                              | <b>Account Level</b>        |                     |                     |                        |                    |                     |                       |
| <b>Planning and Zoning</b>   | 2.0% COLA                   | \$ -                | \$ 4,535            | \$ -                   | \$ -               | \$ -                | \$ 4,535              |
|                              |                             | -                   | -                   | -                      | -                  | -                   | -                     |
|                              |                             | <u>\$ -</u>         | <u>\$ 4,535</u>     | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ 4,535</u>       |

**CITY OF BENBROOK**  
**FY 2025-26 PROPOSED BUDGET**  
**SCHEDULE OF CHANGES MADE TO BUDGET REQUESTS**  
**AUGUST 21, 2025**

| DIVISION  | DESCRIPTION                         | AMOUNT REQUESTED      | FUNDED BY           |                        |                    | CHANGE FROM REQUEST |                       |
|---|-------------------------------------|-----------------------|---------------------|------------------------|--------------------|---------------------|-----------------------|
|   |                                     |                       | GENERAL FUND        | ASSET REPLACEMENT FUND | IT/FACILITIES FUND |                     | PARKS FUND            |
|   | <b>Account Level</b>                |                       |                     |                        |                    |                     |                       |
| Inspections   | 2.0% COLA                           | \$ -                  | \$ 6,654            | \$ -                   | \$ -               | \$ -                | \$ 6,654              |
|   | Office Supplies                     | 1,250                 | 1,000               |                        |                    |                     | (250)                 |
|   | Miscellaneous Professional Services | 5,000                 | -                   |                        |                    |                     | (5,000)               |
|   | Telephone Services                  | 2,225                 | 1,500               |                        |                    |                     | (725)                 |
|   |                                     | <u>\$ 8,475</u>       | <u>\$ 9,154</u>     | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ 679</u>         |
|   | <b>Account Level</b>                |                       |                     |                        |                    |                     |                       |
| Engineering   | 2.0% COLA                           | \$ -                  | \$ 6,019            | \$ -                   | \$ -               | \$ -                | \$ 6,019              |
|   |                                     | -                     | -                   |                        |                    |                     | -                     |
|   |                                     | <u>\$ -</u>           | <u>\$ 6,019</u>     | <u>\$ -</u>            | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ 6,019</u>       |
| <b>TOTAL REQUESTED, FUNDED, AND CHANGES FROM REQUESTS</b> |                                     | <b>\$ 4,876,465</b>   | <b>\$ 3,449,382</b> | <b>\$ -</b>            | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ (1,427,083)</b> |
| <b>SUMMARIES:</b>   |                                     |                       |                     |                        |                    |                     |                       |
| <b>TOTAL ACCOUNT LEVEL CHANGES</b>                        |                                     | <b>\$ (1,427,083)</b> |                     |                        |                    |                     |                       |

# DIVISION SUMMARY

# PROPOSED BUDGET

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL   | 2024-25 ESTIMATED |                  | 2025-26          |                   |                  |                  |                     |
|---------------------------|--------------------------------|------------------|-------------------|------------------|------------------|-------------------|------------------|------------------|---------------------|
|                           |                                |                  | BUDGETED          | 12 MONTHS        | BASE BUDGET      | DECISION PACKAGES | TOTAL REQUEST    | PROPOSED BUDGET  | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 8,611         | \$ 9,152          | \$ 8,630         | \$ 9,152         | \$ -              | \$ 9,152         | \$ 9,152         | \$ -                |
| 5100                      | Supplies & Materials           | -                | 500               | 500              | 500              | -                 | 500              | 500              | -                   |
| 5200                      | Contractual Services           | 3,733            | 10,010            | 5,160            | 5,410            | -                 | 5,410            | 7,410            | 2,000               |
| 5300                      | Repair & Maintenance           | -                | -                 | -                | -                | -                 | -                | -                | -                   |
| 5400                      | Capital Outlay                 | -                | -                 | -                | -                | -                 | -                | -                | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 12,344</b> | <b>\$ 19,662</b>  | <b>\$ 14,290</b> | <b>\$ 15,062</b> | <b>\$ -</b>       | <b>\$ 15,062</b> | <b>\$ 17,062</b> | <b>\$ 2,000</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 3.5 | 3.5 | 3.5 | 3.5 | - | 3.5 | 3.5 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

## SUMMARY OF DECISION PACKAGES

### CITY MANAGER CHANGES

• Training \$ 2,000

### FUNDED

• None \$ -

### CITY COUNCIL CHANGES

• None \$ -

### NOT FUNDED

• None \$ -

**TOTAL CHANGES \$ 2,000**

**TOTAL DECISION PACKAGES \$ -**

FTE - Full Time Equivalent  
Includes seven part time Mayor and Council positions.

# DIVISION SUMMARY

# PROPOSED BUDGET

Function  
**GENERAL GOVERNMENT**

Department  
**CITY MANAGER**

Division  
**CITY MANAGER**

Account  
**01-12-01**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25           |                     | 2025-26           |                   |                   |                   |                     |
|---------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | ESTIMATED 12 MONTHS | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 431,196        | \$ 470,119        | \$ 602,181          | \$ 472,439        | \$ -              | \$ 472,439        | \$ 480,626        | \$ 8,187            |
| 5100                      | Supplies & Materials           | 56                | 150               | 330                 | 100               | -                 | 100               | 100               | -                   |
| 5200                      | Contractual Services           | 1,193             | 4,140             | 1,300               | 3,240             | -                 | 3,240             | 2,400             | (840)               |
| 5300                      | Repair & Maintenance           | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 432,445</b> | <b>\$ 474,409</b> | <b>\$ 603,811</b>   | <b>\$ 475,779</b> | <b>\$ -</b>       | <b>\$ 475,779</b> | <b>\$ 483,126</b> | <b>\$ 7,347</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 2.0 | 2.0 | 2.0 | 2.0 | - | 2.0 | 2.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

### CITY MANAGER CHANGES

- 2.0% COLA \$ 8,187
- Training (840)

### CITY COUNCIL CHANGES

- None \$ -

**TOTAL CHANGES \$ 7,347**

## SUMMARY OF DECISION PACKAGES

### FUNDED

- None \$ -

### NOT FUNDED

- None \$ -

**TOTAL DECISION PACKAGES \$ -**

# DIVISION SUMMARY

# PROPOSED BUDGET

Function  
**GENERAL GOVERNMENT**

Department  
**CITY SECRETARY**

Division  
**CITY SECRETARY**

Account  
**01-13-01**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25           |                     | 2025-26           |                   |                   |                   |                     |
|---------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | ESTIMATED 12 MONTHS | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 439,535        | \$ 291,033        | \$ 295,780          | \$ 295,414        | \$ -              | \$ 295,414        | \$ 300,501        | \$ 5,087            |
| 5100                      | Supplies & Materials           | 2,009             | 1,500             | 1,200               | 1,500             | -                 | 1,500             | 1,200             | (300)               |
| 5200                      | Contractual Services           | 36,947            | 42,300            | 22,450              | 61,100            | -                 | 61,100            | 60,600            | (500)               |
| 5300                      | Repair & Maintenance           | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 478,491</b> | <b>\$ 334,833</b> | <b>\$ 319,430</b>   | <b>\$ 358,014</b> | <b>\$ -</b>       | <b>\$ 358,014</b> | <b>\$ 362,301</b> | <b>\$ 4,287</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 3.0 | 2.0 | 2.0 | 2.0 | - | 2.0 | 2.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

## SUMMARY OF DECISION PACKAGES

### CITY MANAGER CHANGES

- 2.0% COLA \$ 5,087
- Office Supplies (300)
- Dues and Memberships (100)
- Training (400)

### FUNDED

- None \$ -

### CITY COUNCIL CHANGES

- None \$ -

### NOT FUNDED

- None \$ -

**TOTAL CHANGES \$ 4,287**

**TOTAL DECISION PACKAGES \$ -**

**DIVISION SUMMARY**

**PROPOSED BUDGET**

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25           |                     | 2025-26           |                   |                   |                   |                     |
|---------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | ESTIMATED 12 MONTHS | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 34,484         | \$ 34,711         | \$ 40,806           | \$ 34,711         | \$ -              | \$ 34,711         | \$ 35,360         | \$ 649              |
| 5100                      | Supplies & Materials           | 21,658            | 22,000            | 21,500              | 22,000            | -                 | 22,000            | 22,000            | -                   |
| 5200                      | Contractual Services           | 571,816           | 535,700           | 613,000             | 766,152           | -                 | 766,152           | 766,152           | -                   |
| 5300                      | Repair & Maintenance           | 32,137            | 1,000             | 20,983              | 21,000            | -                 | 21,000            | 20,500            | (500)               |
| 5400                      | Capital Outlay                 | 22,573            | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 682,668</b> | <b>\$ 593,411</b> | <b>\$ 696,289</b>   | <b>\$ 843,863</b> | <b>\$ -</b>       | <b>\$ 843,863</b> | <b>\$ 844,012</b> | <b>\$ 149</b>       |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 1.0 | 1.0 | 1.0 | 1.0 | - | 1.0 | 1.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

**EXPLANATION OF CHANGES FROM REQUEST**

**CITY MANAGER CHANGES**

- 2.0% COLA \$ 649
- Maintenance-Motor Vehicles (500)

**CITY COUNCIL CHANGES**

- None \$ -

**TOTAL CHANGES \$ 149**

**SUMMARY OF DECISION PACKAGES**

**FUNDED**

- None \$ -

**NOT FUNDED**

- None \$ -

**TOTAL DECISION PACKAGES \$ -**

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

# DIVISION SUMMARY

# PROPOSED BUDGET

Function  
**STAFF SERVICES**

Department  
**FINANCE**

Division  
**FINANCE**

Account  
**01-21-01**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25    |                     | 2025-26     |                   |               |                 |                     |
|---------------------------|--------------------------------|----------------|------------|---------------------|-------------|-------------------|---------------|-----------------|---------------------|
|                           |                                |                | BUDGETED   | ESTIMATED 12 MONTHS | BASE BUDGET | DECISION PACKAGES | TOTAL REQUEST | PROPOSED BUDGET | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 443,456     | \$ 483,356 | \$ 473,274          | \$ 493,370  | \$ -              | \$ 493,370    | \$ 501,914      | \$ 8,544            |
| 5100                      | Supplies & Materials           | 1,070          | 2,500      | 2,488               | 2,500       | -                 | 2,500         | 1,500           | (1,000)             |
| 5200                      | Contractual Services           | 166,395        | 172,850    | 182,287             | 191,600     | -                 | 191,600       | 192,405         | 805                 |
| 5300                      | Repair & Maintenance           | -              | -          | -                   | -           | -                 | -             | -               | -                   |
| 5400                      | Capital Outlay                 | -              | -          | -                   | -           | -                 | -             | -               | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | \$ 610,922     | \$ 658,706 | \$ 658,049          | \$ 687,470  | \$ -              | \$ 687,470    | \$ 695,819      | \$ 8,349            |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 3.0 | 3.0 | 3.0 | 3.0 | - | 3.0 | 3.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

### CITY MANAGER CHANGES

- 2.0% COLA \$ 8,544
- Minor Equipment (1,000)
- Accounting Services 1,600
- Dues & Memberships (395)
- Training (400)

### CITY COUNCIL CHANGES

- None \$ -

**TOTAL CHANGES \$ 8,349**

## SUMMARY OF DECISION PACKAGES

### FUNDED

- None \$ -

### NOT FUNDED

- None \$ -

**TOTAL DECISION PACKAGES \$ -**

**DIVISION SUMMARY**

**PROPOSED BUDGET**

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25           |                     | 2025-26           |                   |                   |                   |                     |
|---------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | ESTIMATED 12 MONTHS | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 317,936        | \$ 375,732        | \$ 368,214          | \$ 378,584        | \$ -              | \$ 378,584        | \$ 385,335        | \$ 6,751            |
| 5100                      | Supplies & Materials           | 303,552           | 353,893           | 353,893             | 375,408           | -                 | 375,408           | 375,408           | -                   |
| 5200                      | Contractual Services           | 38,659            | 59,503            | 58,207              | 91,058            | -                 | 91,058            | 91,058            | -                   |
| 5300                      | Repair & Maintenance           | 13,072            | 13,000            | 13,000              | 13,000            | -                 | 13,000            | 13,000            | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 673,219</b> | <b>\$ 802,128</b> | <b>\$ 793,314</b>   | <b>\$ 858,050</b> | <b>\$ -</b>       | <b>\$ 858,050</b> | <b>\$ 864,801</b> | <b>\$ 6,751</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 2.0 | 2.0 | 2.0 | 2.0 | - | 2.0 | 2.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

**EXPLANATION OF CHANGES FROM REQUEST**

**SUMMARY OF DECISION PACKAGES**

**CITY MANAGER CHANGES**

- 2.0% COLA      \$ 6,751

**FUNDED**

- None      \$ -

**CITY COUNCIL CHANGES**

- None      \$ -

**NOT FUNDED**

- None      \$ -

**TOTAL CHANGES**      \$ 6,751

**TOTAL DECISION PACKAGES**      \$ -

# DIVISION SUMMARY

# PROPOSED BUDGET

Function  
**STAFF SERVICES**

Department  
**HUMAN RESOURCES**

Division  
**HUMAN RESOURCES**

Account  
**01-24-01**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25    |                     | 2025-26     |                   |               |                 |                     |
|---------------------------|--------------------------------|----------------|------------|---------------------|-------------|-------------------|---------------|-----------------|---------------------|
|                           |                                |                | BUDGETED   | ESTIMATED 12 MONTHS | BASE BUDGET | DECISION PACKAGES | TOTAL REQUEST | PROPOSED BUDGET | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ -           | \$ 189,985 | \$ 127,365          | \$ 133,745  | \$ -              | \$ 133,745    | \$ 136,010      | \$ 2,265            |
| 5100                      | Supplies & Materials           | -              | 2,000      | 825                 | 1,500       | -                 | 1,500         | 1,000           | (500)               |
| 5200                      | Contractual Services           | 47,155         | 55,500     | 28,810              | 49,850      | -                 | 49,850        | 29,850          | (20,000)            |
| 5300                      | Repair & Maintenance           | -              | -          | -                   | -           | -                 | -             | -               | -                   |
| 5400                      | Capital Outlay                 | -              | -          | -                   | -           | -                 | -             | -               | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | \$ 47,155      | \$ 247,485 | \$ 157,000          | \$ 185,095  | \$ -              | \$ 185,095    | \$ 166,860      | \$ (18,235)         |

|                               |   |     |     |     |   |     |     |   |
|-------------------------------|---|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | - | 1.0 | 1.0 | 1.0 | - | 1.0 | 1.0 | - |
|-------------------------------|---|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

### CITY MANAGER CHANGES

- 2.0% COLA \$ 2,265
- Office Supplies (500)
- Advertisements (20,000)

### CITY COUNCIL CHANGES

- None \$ -

**TOTAL CHANGES \$ (18,235)**

## SUMMARY OF DECISION PACKAGES

### FUNDED

- None \$ -

### NOT FUNDED

- None \$ -

**TOTAL DECISION PACKAGES \$ -**

**DIVISION SUMMARY**

**PROPOSED BUDGET**

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25 ESTIMATED |                   | 2025-26           |                   |                   |                   |                     |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | 12 MONTHS         | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 419,451        | \$ 445,335        | \$ 536,362        | \$ 469,526        | \$ -              | \$ 469,526        | \$ 475,763        | \$ 6,237            |
| 5100                      | Supplies & Materials           | 1,145             | 1,200             | 1,200             | 1,200             | -                 | 1,200             | 1,200             | -                   |
| 5200                      | Contractual Services           | 488               | 1,300             | 543               | 1,400             | -                 | 1,400             | 1,400             | -                   |
| 5300                      | Repair & Maintenance           | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 421,085</b> | <b>\$ 447,835</b> | <b>\$ 538,105</b> | <b>\$ 472,126</b> | <b>\$ -</b>       | <b>\$ 472,126</b> | <b>\$ 478,363</b> | <b>\$ 6,237</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 7.0 | 7.0 | 7.0 | 7.0 | - | 7.0 | 7.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

**EXPLANATION OF CHANGES FROM REQUEST**

**SUMMARY OF DECISION PACKAGES**

**CITY MANAGER CHANGES**  
 • 2.0% COLA \$ 6,237

**FUNDED**  
 • None \$ -

**CITY COUNCIL CHANGES**  
 • None \$ -

**NOT FUNDED**  
 • None \$ -

**TOTAL CHANGES \$ 6,237**

**TOTAL DECISION PACKAGES \$ -**

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

# DIVISION SUMMARY

# PROPOSED BUDGET

Function  
**PUBLIC SAFETY**

Department  
**POLICE**

Division  
**COMMUNICATION/RECORDS**

Account  
**01-31-02**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25      |                     | 2025-26      |                   |               |                 |                     |
|---------------------------|--------------------------------|----------------|--------------|---------------------|--------------|-------------------|---------------|-----------------|---------------------|
|                           |                                |                | BUDGETED     | ESTIMATED 12 MONTHS | BASE BUDGET  | DECISION PACKAGES | TOTAL REQUEST | PROPOSED BUDGET | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 739,517     | \$ 1,135,992 | \$ 991,388          | \$ 1,217,342 | \$ -              | \$ 1,217,342  | \$ 1,236,082    | \$ 18,740           |
| 5100                      | Supplies & Materials           | 5,548          | 5,000        | 5,000               | 5,000        | -                 | 5,000         | 5,000           | -                   |
| 5200                      | Contractual Services           | 30,732         | 29,750       | 32,193              | 32,550       | -                 | 32,550        | 32,550          | -                   |
| 5300                      | Repair & Maintenance           | 5,098          | 5,500        | 5,500               | 5,500        | -                 | 5,500         | 5,500           | -                   |
| 5400                      | Capital Outlay                 | -              | -            | -                   | -            | -                 | -             | -               | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | \$ 780,895     | \$ 1,176,242 | \$ 1,034,081        | \$ 1,260,392 | \$ -              | \$ 1,260,392  | \$ 1,279,132    | \$ 18,740           |

|                               |      |      |      |      |   |      |      |   |
|-------------------------------|------|------|------|------|---|------|------|---|
| <b>BUDGETED FTE POSITIONS</b> | 10.0 | 10.0 | 10.0 | 10.0 | - | 10.0 | 10.0 | - |
|-------------------------------|------|------|------|------|---|------|------|---|

## EXPLANATION OF CHANGES FROM REQUEST

### CITY MANAGER CHANGES

- 2.0% COLA \$ 18,740

### CITY COUNCIL CHANGES

- None \$ -

**TOTAL CHANGES \$ 18,740**

## SUMMARY OF DECISION PACKAGES

### FUNDED

- None \$ -

### NOT FUNDED

- None \$ -

**TOTAL DECISION PACKAGES \$ -**

# DIVISION SUMMARY

# PROPOSED BUDGET

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL      | 2024-25             |                     | 2025-26             |                   |                     |                     |                     |
|---------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
|                           |                                |                     | BUDGETED            | ESTIMATED 12 MONTHS | BASE BUDGET         | DECISION PACKAGES | TOTAL REQUEST       | PROPOSED BUDGET     | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 4,161,907        | \$ 4,674,944        | \$ 4,670,275        | \$ 5,096,441        | \$ -              | \$ 5,096,441        | \$ 5,176,342        | \$ 79,901           |
| 5100                      | Supplies & Materials           | 116,307             | 135,200             | 151,232             | 150,400             | -                 | 150,400             | 150,400             | -                   |
| 5200                      | Contractual Services           | 26,405              | 24,400              | 24,000              | 25,600              | -                 | 25,600              | 25,600              | -                   |
| 5300                      | Repair & Maintenance           | 19,409              | 30,000              | 30,000              | 34,000              | -                 | 34,000              | 34,000              | -                   |
| 5400                      | Capital Outlay                 | 194,840             | 281,239             | 327,603             | -                   | -                 | -                   | -                   | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 4,518,868</b> | <b>\$ 5,145,783</b> | <b>\$ 5,203,110</b> | <b>\$ 5,306,441</b> | <b>\$ -</b>       | <b>\$ 5,306,441</b> | <b>\$ 5,386,342</b> | <b>\$ 79,901</b>    |

|                               |      |      |      |      |   |      |      |   |
|-------------------------------|------|------|------|------|---|------|------|---|
| <b>BUDGETED FTE POSITIONS</b> | 34.0 | 34.0 | 34.0 | 34.0 | - | 34.0 | 34.0 | - |
|-------------------------------|------|------|------|------|---|------|------|---|

## EXPLANATION OF CHANGES FROM REQUEST

**CITY MANAGER CHANGES**

- 2.0% COLA      \$ 79,901

**CITY COUNCIL CHANGES**

- None      \$ -

**TOTAL CHANGES**      **\$ 79,901**

## SUMMARY OF DECISION PACKAGES

**FUNDED**

- None      \$ -

**NOT FUNDED**

- None      \$ -

**TOTAL DECISION PACKAGES**      **\$ -**

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

# DIVISION SUMMARY

# PROPOSED BUDGET

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL      | 2024-25             |                     | 2025-26             |                   |                     |                     |                     |
|---------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
|                           |                                |                     | BUDGETED            | ESTIMATED 12 MONTHS | BASE BUDGET         | DECISION PACKAGES | TOTAL REQUEST       | PROPOSED BUDGET     | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 1,322,696        | \$ 1,236,315        | \$ 1,405,530        | \$ 1,261,602        | \$ -              | \$ 1,261,602        | \$ 1,282,466        | \$ 20,864           |
| 5100                      | Supplies & Materials           | 19,001              | 20,500              | 24,333              | 24,700              | -                 | 24,700              | 24,700              | -                   |
| 5200                      | Contractual Services           | 26,921              | 29,300              | 28,700              | 31,300              | -                 | 31,300              | 31,300              | -                   |
| 5300                      | Repair & Maintenance           | 2,473               | 2,500               | 2,500               | 3,000               | -                 | 3,000               | 3,000               | -                   |
| 5400                      | Capital Outlay                 | -                   | -                   | -                   | -                   | -                 | -                   | -                   | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 1,371,091</b> | <b>\$ 1,288,615</b> | <b>\$ 1,461,063</b> | <b>\$ 1,320,602</b> | <b>\$ -</b>       | <b>\$ 1,320,602</b> | <b>\$ 1,341,466</b> | <b>\$ 20,864</b>    |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 8.0 | 8.0 | 8.0 | 8.0 | - | 8.0 | 8.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

### CITY MANAGER CHANGES

- 2.0% COLA      \$ 20,864

### CITY COUNCIL CHANGES

- None      \$ -

**TOTAL CHANGES      \$ 20,864**

## SUMMARY OF DECISION PACKAGES

### FUNDED

- None      \$ -

### NOT FUNDED

- None      \$ -

**TOTAL DECISION PACKAGES      \$ -**

# DIVISION SUMMARY

# PROPOSED BUDGET

Function  
**PUBLIC SAFETY**

Department  
**POLICE**

Division  
**CRIME PREVENTION**

Account  
**01-31-05**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25    |                     | 2025-26     |                   |               |                 |                     |
|---------------------------|--------------------------------|----------------|------------|---------------------|-------------|-------------------|---------------|-----------------|---------------------|
|                           |                                |                | BUDGETED   | ESTIMATED 12 MONTHS | BASE BUDGET | DECISION PACKAGES | TOTAL REQUEST | PROPOSED BUDGET | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 138,263     | \$ 151,036 | \$ 149,230          | \$ 152,311  | \$ -              | \$ 152,311    | \$ 154,834      | \$ 2,523            |
| 5100                      | Supplies & Materials           | 763            | 1,050      | 1,050               | 1,250       | -                 | 1,250         | 1,250           | -                   |
| 5200                      | Contractual Services           | -              | 500        | -                   | 500         | -                 | 500           | 500             | -                   |
| 5300                      | Repair & Maintenance           | -              | -          | -                   | -           | -                 | -             | -               | -                   |
| 5400                      | Capital Outlay                 | -              | -          | -                   | -           | -                 | -             | -               | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | \$ 139,026     | \$ 152,586 | \$ 150,280          | \$ 154,061  | \$ -              | \$ 154,061    | \$ 156,584      | \$ 2,523            |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 1.0 | 1.0 | 1.0 | 1.0 | - | 1.0 | 1.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

### CITY MANAGER CHANGES

- 2.0% COLA \$ 2,523

### CITY COUNCIL CHANGES

- None \$ -

**TOTAL CHANGES \$ 2,523**

## SUMMARY OF DECISION PACKAGES

### FUNDED

- None \$ -

### NOT FUNDED

- None \$ -

**TOTAL DECISION PACKAGES \$ -**

**DIVISION SUMMARY**

**PROPOSED BUDGET**

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25           |                     | 2025-26           |                   |                   |                   |                     |
|---------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | ESTIMATED 12 MONTHS | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 180,668        | \$ 208,584        | \$ 204,970          | \$ 232,375        | \$ -              | \$ 232,375        | \$ 235,911        | \$ 3,536            |
| 5100                      | Supplies & Materials           | 5,064             | 5,925             | 6,775               | 14,225            | -                 | 14,225            | 14,225            | -                   |
| 5200                      | Contractual Services           | 16,799            | 14,950            | 16,369              | 17,450            | -                 | 17,450            | 17,450            | -                   |
| 5300                      | Repair & Maintenance           | 835               | 600               | 600                 | 800               | -                 | 800               | 800               | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 203,366</b> | <b>\$ 230,059</b> | <b>\$ 228,714</b>   | <b>\$ 264,850</b> | <b>\$ -</b>       | <b>\$ 264,850</b> | <b>\$ 268,386</b> | <b>\$ 3,536</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 2.0 | 2.0 | 2.0 | 2.0 | - | 2.0 | 2.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

**EXPLANATION OF CHANGES FROM REQUEST**

**SUMMARY OF DECISION PACKAGES**

**CITY MANAGER CHANGES**

- 2.0% COLA      \$ 3,536

**FUNDED**

**CITY COUNCIL CHANGES**

- None      \$ -

**NOT FUNDED**

- None      \$ -

**TOTAL CHANGES      \$ 3,536**

**TOTAL DECISION PACKAGES      \$ -**

FTE - Full Time Equivalent

**DIVISION SUMMARY**

**PROPOSED BUDGET**

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL      | 2024-25             |                     | 2025-26             |                   |                     |                     |                     |
|---------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
|                           |                                |                     | BUDGETED            | ESTIMATED 12 MONTHS | BASE BUDGET         | DECISION PACKAGES | TOTAL REQUEST       | PROPOSED BUDGET     | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 4,136,019        | \$ 4,262,633        | \$ 4,510,616        | \$ 4,430,012        | \$ -              | \$ 4,430,012        | \$ 4,502,763        | \$ 72,751           |
| 5100                      | Supplies & Materials           | 91,124              | 113,150             | 101,150             | 113,150             | -                 | 113,150             | 113,150             | -                   |
| 5200                      | Contractual Services           | 161,870             | 164,850             | 171,219             | 183,350             | -                 | 183,350             | 183,850             | 500                 |
| 5300                      | Repair & Maintenance           | 77,934              | 69,800              | 126,400             | 86,800              | -                 | 86,800              | 86,800              | -                   |
| 5400                      | Capital Outlay                 | 11,218              | -                   | -                   | -                   | -                 | -                   | -                   | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 4,478,165</b> | <b>\$ 4,610,433</b> | <b>\$ 4,909,385</b> | <b>\$ 4,813,312</b> | <b>\$ -</b>       | <b>\$ 4,813,312</b> | <b>\$ 4,886,563</b> | <b>\$ 73,251</b>    |

|                               |      |      |      |      |   |      |      |   |
|-------------------------------|------|------|------|------|---|------|------|---|
| <b>BUDGETED FTE POSITIONS</b> | 32.5 | 32.5 | 32.5 | 32.5 | - | 32.5 | 32.5 | - |
|-------------------------------|------|------|------|------|---|------|------|---|

**EXPLANATION OF CHANGES FROM REQUEST**

**CITY MANAGER CHANGES**

- 2.0% COLA \$ 72,751
- Utilities - Cable TV 500

**CITY COUNCIL CHANGES**

- None \$ -

|                      |                  |
|----------------------|------------------|
| <b>TOTAL CHANGES</b> | <b>\$ 73,251</b> |
|----------------------|------------------|

**SUMMARY OF DECISION PACKAGES**

**FUNDED**

- None \$ -

**NOT FUNDED**

- None \$ -

|                                |             |
|--------------------------------|-------------|
| <b>TOTAL DECISION PACKAGES</b> | <b>\$ -</b> |
|--------------------------------|-------------|

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

# DIVISION SUMMARY

# PROPOSED BUDGET

Function  
**PUBLIC SAFETY**

Department  
**FIRE**

Division  
**EMS**

Account  
**01-32-02**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25    |                     | 2025-26     |                   |               |                 |                     |      |
|---------------------------|--------------------------------|----------------|------------|---------------------|-------------|-------------------|---------------|-----------------|---------------------|------|
|                           |                                |                | BUDGETED   | ESTIMATED 12 MONTHS | BASE BUDGET | DECISION PACKAGES | TOTAL REQUEST | PROPOSED BUDGET | CHANGES FR. REQUEST |      |
| 5000                      | Personal Services              | \$ -           | \$ -       | \$ -                | \$ -        | \$ -              | \$ -          | \$ -            | \$ -                | \$ - |
| 5100                      | Supplies & Materials           | 165,824        | 96,700     | 90,172              | 101,300     | -                 | 101,300       | 101,300         | -                   | -    |
| 5200                      | Contractual Services           | 11,348         | 14,100     | 13,400              | 16,100      | -                 | 16,100        | 16,100          | -                   | -    |
| 5300                      | Repair & Maintenance           | 34,749         | 46,000     | 36,700              | 46,000      | -                 | 46,000        | 46,000          | -                   | -    |
| 5400                      | Capital Outlay                 | -              | -          | -                   | -           | -                 | -             | -               | -                   | -    |
| <b>TOTAL EXPENDITURES</b> |                                | \$ 211,921     | \$ 156,800 | \$ 140,272          | \$ 163,400  | \$ -              | \$ 163,400    | \$ 163,400      | \$ -                | \$ - |

|                               |   |   |   |   |   |   |   |   |   |
|-------------------------------|---|---|---|---|---|---|---|---|---|
| <b>BUDGETED FTE POSITIONS</b> | - | - | - | - | - | - | - | - | - |
|-------------------------------|---|---|---|---|---|---|---|---|---|

## EXPLANATION OF CHANGES FROM REQUEST

## SUMMARY OF DECISION PACKAGES

### CITY MANAGER CHANGES

• None \$ -

### FUNDED

• None \$ -

### CITY COUNCIL CHANGES

• None \$ -

### NOT FUNDED

• None \$ -

**TOTAL CHANGES** \$ -

**TOTAL DECISION PACKAGES** \$ -

# DIVISION SUMMARY

# PROPOSED BUDGET

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25           |                     | 2025-26           |                   |                   |                   |                     |
|---------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | ESTIMATED 12 MONTHS | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 259,318        | \$ 292,421        | \$ 259,376          | \$ 294,665        | \$ -              | \$ 294,665        | \$ 298,976        | \$ 4,311            |
| 5100                      | Supplies & Materials           | 32                | 400               | 100                 | 150               | -                 | 150               | 150               | -                   |
| 5200                      | Contractual Services           | 17,005            | 16,460            | 18,940              | 18,750            | -                 | 18,750            | 18,750            | -                   |
| 5300                      | Repair & Maintenance           | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 276,356</b> | <b>\$ 309,281</b> | <b>\$ 278,416</b>   | <b>\$ 313,565</b> | <b>\$ -</b>       | <b>\$ 313,565</b> | <b>\$ 317,876</b> | <b>\$ 4,311</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 3.5 | 3.5 | 3.5 | 3.5 | - | 3.5 | 3.5 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

### CITY MANAGER CHANGES

- 2.0% COLA      \$ 4,311

### CITY COUNCIL CHANGES

- None      \$ -

**TOTAL CHANGES      \$ 4,311**

## SUMMARY OF DECISION PACKAGES

### FUNDED

- None      \$ -

### NOT FUNDED

- None      \$ -

**TOTAL DECISION PACKAGES      \$ -**

FTE - Full Time Equivalent  
Includes a part time Court Clerk, Magistrate, and Judge.

**DIVISION SUMMARY**

**PROPOSED BUDGET**

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25 ESTIMATED |                   | 2025-26           |                   |                   | PROPOSED BUDGET   | CHANGES FR. REQUEST |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | 12 MONTHS         | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     |                   |                     |
| 5000                      | Personal Services              | \$ 119,359        | \$ 131,867        | \$ 128,268        | \$ 132,962        | \$ -              | \$ 132,962        | \$ 135,208        | \$ 2,246            |
| 5100                      | Supplies & Materials           | 3,180             | 4,420             | 4,800             | 4,800             | -                 | 4,800             | 4,600             | (200)               |
| 5200                      | Contractual Services           | 8,536             | 6,700             | 8,700             | 8,700             | -                 | 8,700             | 8,700             | -                   |
| 5300                      | Repair & Maintenance           | 1,677             | 640               | 800               | 640               | -                 | 640               | 640               | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 132,752</b> | <b>\$ 143,627</b> | <b>\$ 142,568</b> | <b>\$ 147,102</b> | <b>\$ -</b>       | <b>\$ 147,102</b> | <b>\$ 149,148</b> | <b>\$ 2,046</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 1.5 | 1.5 | 1.5 | 1.5 | - | 1.5 | 1.5 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

**EXPLANATION OF CHANGES FROM REQUEST**

**SUMMARY OF DECISION PACKAGES**

**CITY MANAGER CHANGES**

- 2.0% COLA \$ 2,246
- Minor Equipment (200)

**FUNDED**

- None \$ -

**CITY COUNCIL CHANGES**

- None \$ -

**NOT FUNDED**

- None \$ -

**TOTAL CHANGES \$ 2,046**

**TOTAL DECISION PACKAGES \$ -**

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



# DIVISION SUMMARY

# PROPOSED BUDGET

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL      | 2024-25             |                     | 2025-26             |                   |                     |                     |                       |
|---------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-----------------------|
|                           |                                |                     | BUDGETED            | ESTIMATED 12 MONTHS | BASE BUDGET         | DECISION PACKAGES | TOTAL REQUEST       | PROPOSED BUDGET     | CHANGES FR. REQUEST   |
| 5000                      | Personal Services              | \$ 744,425          | \$ 875,285          | \$ 834,997          | \$ 898,255          | \$ -              | \$ 898,255          | \$ 912,635          | \$ 14,380             |
| 5100                      | Supplies & Materials           | 42,540              | 52,377              | 50,450              | 54,350              | -                 | 54,350              | 46,850              | (7,500)               |
| 5200                      | Contractual Services           | 232,351             | 217,588             | 267,488             | 267,488             | -                 | 267,488             | 267,488             | -                     |
| 5300                      | Repair & Maintenance           | 3,629,725           | 4,971,300           | 4,513,572           | 4,971,300           | -                 | 4,971,300           | 3,286,300           | (1,685,000)           |
| 5400                      | Capital Outlay                 | -                   | -                   | -                   | -                   | -                 | -                   | -                   | -                     |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 4,649,042</b> | <b>\$ 6,116,550</b> | <b>\$ 5,666,507</b> | <b>\$ 6,191,393</b> | <b>\$ -</b>       | <b>\$ 6,191,393</b> | <b>\$ 4,513,273</b> | <b>\$ (1,678,120)</b> |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 8.5 | 8.5 | 8.5 | 8.5 | - | 8.5 | 8.5 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

### EXPLANATION OF CHANGES FROM REQUEST

### SUMMARY OF DECISION PACKAGES

#### CITY MANAGER CHANGES

- 2.0% COLA \$ 14,380
- Chemicals (500)
- Motor Vehicle Supplies (7,000)
- Maintenance-Street Overlay (1,685,000)

#### FUNDED

- None \$ -

#### CITY COUNCIL CHANGES

- None \$ -

#### NOT FUNDED

- None \$ -

**TOTAL CHANGES**      #####

**TOTAL DECISION PACKAGES**      \$ -

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

**DIVISION SUMMARY**

**PROPOSED BUDGET**

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL      | 2024-25             |                     | 2025-26             |                   |                     |                     |                     |
|---------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
|                           |                                |                     | BUDGETED            | ESTIMATED 12 MONTHS | BASE BUDGET         | DECISION PACKAGES | TOTAL REQUEST       | PROPOSED BUDGET     | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 777,789          | \$ 889,243          | \$ 856,236          | \$ 913,284          | \$ -              | \$ 913,284          | \$ 927,907          | \$ 14,623           |
| 5100                      | Supplies & Materials           | 37,127              | 32,800              | 32,800              | 32,800              | -                 | 32,800              | 32,800              | -                   |
| 5200                      | Contractual Services           | 154,179             | 142,150             | 208,750             | 228,750             | -                 | 228,750             | 228,750             | -                   |
| 5300                      | Repair & Maintenance           | 50,647              | 54,400              | 54,400              | 71,900              | -                 | 71,900              | 57,400              | (14,500)            |
| 5400                      | Capital Outlay                 | -                   | -                   | -                   | -                   | -                 | -                   | -                   | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 1,019,741</b> | <b>\$ 1,118,593</b> | <b>\$ 1,152,186</b> | <b>\$ 1,246,734</b> | <b>\$ -</b>       | <b>\$ 1,246,734</b> | <b>\$ 1,246,857</b> | <b>\$ 123</b>       |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 9.0 | 9.0 | 9.0 | 9.0 | - | 9.0 | 9.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

**EXPLANATION OF CHANGES FROM REQUEST**

**SUMMARY OF DECISION PACKAGES**

**CITY MANAGER CHANGES**

- 2.0% COLA \$ 14,623
- Maintenance-Landscape (2,000)
- Maintenance-Parks & Grounds (12,500)

**FUNDED**

- None \$ -

**CITY COUNCIL CHANGES**

- None \$ -

**NOT FUNDED**

- None \$ -

**TOTAL CHANGES \$ 123**

**TOTAL DECISION PACKAGES \$ -**

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

# DIVISION SUMMARY

# PROPOSED BUDGET

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25 ESTIMATED |                   | 2025-26           |                   |                   |                   | CHANGES FR. REQUEST |
|---------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | 12 MONTHS         | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   |                     |
| 5000                      | Personal Services              | \$ 233,120        | \$ 266,971        | \$ 211,870        | \$ 274,688        | \$ -              | \$ 274,688        | \$ 279,196        | \$ 4,508            |
| 5100                      | Supplies & Materials           | 22,350            | 23,000            | 23,000            | 23,000            | -                 | 23,000            | 23,000            | -                   |
| 5200                      | Contractual Services           | 26,348            | 17,520            | 37,270            | 37,270            | -                 | 37,270            | 37,270            | -                   |
| 5300                      | Repair & Maintenance           | 4,922             | 5,950             | 6,250             | 6,550             | -                 | 6,550             | 6,550             | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 286,740</b> | <b>\$ 313,441</b> | <b>\$ 278,390</b> | <b>\$ 341,508</b> | <b>\$ -</b>       | <b>\$ 341,508</b> | <b>\$ 346,016</b> | <b>\$ 4,508</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 2.5 | 2.5 | 2.5 | 2.5 | - | 2.5 | 2.5 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

**CITY MANAGER CHANGES**

- 2.0% COLA \$ 4,508

**CITY COUNCIL CHANGES**

- None \$ -

**TOTAL CHANGES \$ 4,508**

## SUMMARY OF DECISION PACKAGES

**FUNDED**

- None \$ -

**NOT FUNDED**

- None \$ -

**TOTAL DECISION PACKAGES \$ -**

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



**DIVISION SUMMARY**

**PROPOSED BUDGET**

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

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25           |                     | 2025-26           |                   |                   |                   |                     |
|---------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | ESTIMATED 12 MONTHS | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 264,930        | \$ 283,584        | \$ 315,365          | \$ 284,631        | \$ -              | \$ 284,631        | \$ 289,775        | \$ 5,144            |
| 5100                      | Supplies & Materials           | 307               | 500               | 730                 | 500               | -                 | 500               | 500               | -                   |
| 5200                      | Contractual Services           | 7,200             | 10,245            | 1,150               | 10,245            | -                 | 10,245            | 10,245            | -                   |
| 5300                      | Repair & Maintenance           | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 272,438</b> | <b>\$ 294,329</b> | <b>\$ 317,245</b>   | <b>\$ 295,376</b> | <b>\$ -</b>       | <b>\$ 295,376</b> | <b>\$ 300,520</b> | <b>\$ 5,144</b>     |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 1.5 | 1.5 | 1.5 | 1.5 | - | 1.5 | 1.5 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

**EXPLANATION OF CHANGES FROM REQUEST**

**SUMMARY OF DECISION PACKAGES**

**CITY MANAGER CHANGES**

**FUNDED**

• 2.0% COLA      \$ 5,144

• None      \$ -

**CITY COUNCIL CHANGES**

**NOT FUNDED**

• None      \$ -

• None      \$ -

**TOTAL CHANGES      \$ 5,144**

**TOTAL DECISION PACKAGES      \$ -**

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

# DIVISION SUMMARY

# PROPOSED BUDGET

Function  
**COMMUNITY DEVELOPMENT**

Department  
**PLANNING AND ZONING**

Division  
**PLANNING**

Account  
**01-52-01**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25    |                     | 2025-26     |                   |               |                 |                     |
|---------------------------|--------------------------------|----------------|------------|---------------------|-------------|-------------------|---------------|-----------------|---------------------|
|                           |                                |                | BUDGETED   | ESTIMATED 12 MONTHS | BASE BUDGET | DECISION PACKAGES | TOTAL REQUEST | PROPOSED BUDGET | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 237,546     | \$ 265,477 | \$ 259,457          | \$ 267,855  | \$ -              | \$ 267,855    | \$ 272,390      | \$ 4,535            |
| 5100                      | Supplies & Materials           | 182            | 500        | 500                 | 500         | -                 | 500           | 500             | -                   |
| 5200                      | Contractual Services           | 6,238          | 9,100      | 6,983               | 9,600       | -                 | 9,600         | 9,600           | -                   |
| 5300                      | Repair & Maintenance           | -              | -          | -                   | -           | -                 | -             | -               | -                   |
| 5400                      | Capital Outlay                 | -              | -          | -                   | -           | -                 | -             | -               | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | \$ 243,966     | \$ 275,077 | \$ 266,940          | \$ 277,955  | \$ -              | \$ 277,955    | \$ 282,490      | \$ 4,535            |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 2.0 | 2.0 | 2.0 | 2.0 | - | 2.0 | 2.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

## SUMMARY OF DECISION PACKAGES

### CITY MANAGER CHANGES

- 2.0% COLA \$ 4,535

### FUNDED

- None \$ -

### CITY COUNCIL CHANGES

- None \$ -

### NOT FUNDED

- None \$ -

**TOTAL CHANGES \$ 4,535**

**TOTAL DECISION PACKAGES \$ -**

# DIVISION SUMMARY

# PROPOSED BUDGET

Function  
**COMMUNITY DEVELOPMENT**

Department  
**INSPECTIONS**

Division  
**INSPECTIONS**

Account  
**01-53-01**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL    | 2024-25           |                     | 2025-26           |                   |                   |                   |                     |
|---------------------------|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                           |                                |                   | BUDGETED          | ESTIMATED 12 MONTHS | BASE BUDGET       | DECISION PACKAGES | TOTAL REQUEST     | PROPOSED BUDGET   | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 348,154        | \$ 385,955        | \$ 375,749          | \$ 394,126        | \$ -              | \$ 394,126        | \$ 400,780        | \$ 6,654            |
| 5100                      | Supplies & Materials           | 4,411             | 5,300             | 5,536               | 5,400             | -                 | 5,400             | 5,150             | (250)               |
| 5200                      | Contractual Services           | 3,896             | 5,087             | 6,792               | 9,845             | -                 | 9,845             | 4,120             | (5,725)             |
| 5300                      | Repair & Maintenance           | 1,691             | 1,000             | 1,000               | 1,000             | -                 | 1,000             | 1,000             | -                   |
| 5400                      | Capital Outlay                 | -                 | -                 | -                   | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$ 358,152</b> | <b>\$ 397,342</b> | <b>\$ 389,077</b>   | <b>\$ 410,371</b> | <b>\$ -</b>       | <b>\$ 410,371</b> | <b>\$ 411,050</b> | <b>\$ 679</b>       |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 3.0 | 3.0 | 3.0 | 3.0 | - | 3.0 | 3.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

### CITY MANAGER CHANGES

- 2.0% COLA \$ 6,654
- Office Supplies (250)
- Miscellaneous Professional Services (5,000)
- Telephone Services (725)

### CITY COUNCIL CHANGES

- None \$ -

**TOTAL CHANGES \$ 679**

## SUMMARY OF DECISION PACKAGES

### FUNDED

- None \$ -

### NOT FUNDED

- None \$ -

**TOTAL DECISION PACKAGES \$ -**

# DIVISION SUMMARY

# PROPOSED BUDGET

Function

Department

Division

Account

**PUBLIC SERVICES**

**ENGINEERING**

**ENGINEERING**

**01-54-01**

| ACCT NO.                  | EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25    |                     | 2025-26     |                   |               |                 |                     |
|---------------------------|--------------------------------|----------------|------------|---------------------|-------------|-------------------|---------------|-----------------|---------------------|
|                           |                                |                | BUDGETED   | ESTIMATED 12 MONTHS | BASE BUDGET | DECISION PACKAGES | TOTAL REQUEST | PROPOSED BUDGET | CHANGES FR. REQUEST |
| 5000                      | Personal Services              | \$ 301,573     | \$ 333,520 | \$ 329,759          | \$ 342,010  | \$ -              | \$ 342,010    | \$ 348,029      | \$ 6,019            |
| 5100                      | Supplies & Materials           | 3,588          | 3,200      | 3,429               | 4,700       | -                 | 4,700         | 4,700           | -                   |
| 5200                      | Contractual Services           | 8,076          | 8,580      | 8,580               | 18,880      | -                 | 18,880        | 18,880          | -                   |
| 5300                      | Repair & Maintenance           | 870            | 500        | 1,000               | 1,000       | -                 | 1,000         | 1,000           | -                   |
| 5400                      | Capital Outlay                 | -              | -          | -                   | -           | -                 | -             | -               | -                   |
| <b>TOTAL EXPENDITURES</b> |                                | \$ 314,106     | \$ 345,800 | \$ 342,768          | \$ 366,590  | \$ -              | \$ 366,590    | \$ 372,609      | \$ 6,019            |

|                               |     |     |     |     |   |     |     |   |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|
| <b>BUDGETED FTE POSITIONS</b> | 2.0 | 2.0 | 2.0 | 2.0 | - | 2.0 | 2.0 | - |
|-------------------------------|-----|-----|-----|-----|---|-----|-----|---|

## EXPLANATION OF CHANGES FROM REQUEST

### CITY MANAGER CHANGES

- 2.0% COLA \$ 6,019

### CITY COUNCIL CHANGES

- None \$ -

**TOTAL CHANGES \$ 6,019**

## SUMMARY OF DECISION PACKAGES

### FUNDED

- None \$ -

### NOT FUNDED

- None \$ -

**TOTAL DECISION PACKAGES \$ -**

**SECTION SIX  
DECISION PACKAGES**

For FY 2025-26 there are no decision packages. With TAD not appraising properties this year and S.B. 2 3.5% property tax cap it was decided that this budget year the City should limit the number of decision packages to better position itself for the decrease in revenue.



**SECTION SEVEN  
DEBT SERVICE**

The first table provides a fund balance summary that shows the fund's beginning balance, revenues by source, expenditures by category, transfers, and ending balance. The Debt Service Fund is projected to begin FY 2025-26 with a fund balance of \$387,533 based on FY 2024-25 re-estimates of revenues, expenditures, transfers, and use of reserves. In FY 2025-26 revenues are projected to total \$1,273,824 and expenditures are projected to total \$1,268,338. A transfer in the amount of \$74,444 is scheduled for FY 2025-26 to the Debt Service Fund from the Storm Water Utility Fund for principal and interest costs related to drainage projects. The ending fund balance is projected to be \$393,019.

The second table provides a schedule of debt requirements from October 1, 2025 through maturity for all of the City's general obligation bonds, along with bonds paid for by the Storm Water Utility Fund.



**CITY OF BENBROOK  
CHANGES IN FUND BALANCE  
FY 2025-26 PROPOSED BUDGET**

| <b>DEBT SERVICE FUND</b>                   | <b>2023-24</b>      | <b>2024-25</b>            |                           | <b>2025-26</b>         | <b>2025-26</b>               | <b>2025-26</b>           | <b>2025-26</b>             |
|--|---------------------|---------------------------|---------------------------|------------------------|------------------------------|--------------------------|----------------------------|
|  | <b>ACTUAL</b>       | <b>ADOPTED<br/>BUDGET</b> | <b>2024-25<br/>RE-EST</b> | <b>BASE<br/>BUDGET</b> | <b>DECISION<br/>PACKAGES</b> | <b>DEPT.<br/>REQUEST</b> | <b>PROPOSED<br/>BUDGET</b> |
| <b>BEGINNING FUND BALANCE</b>              | \$ 421,605          | \$ 429,116                | \$ 438,047                | \$ 387,533             |                              | \$ 387,533               | \$ 387,533                 |
| Revenues                                   | 1,196,144           | 1,200,039                 | 1,143,230                 | 1,199,380              |                              | 1,199,380                | 1,199,380                  |
| Transfers-In                               | 354,377             | 340,119                   | 340,119                   | 74,444                 |                              | 74,444                   | 74,444                     |
| <b>TOTAL REVENUES AND TRANSFERS IN</b>     | <b>\$ 1,550,521</b> | <b>\$ 1,540,158</b>       | <b>\$ 1,483,349</b>       | <b>\$ 1,273,824</b>    | <b>\$ -</b>                  | <b>\$ 1,273,824</b>      | <b>\$ 1,273,824</b>        |
| Expenditures                               | 1,534,079           | 1,533,863                 | 1,533,863                 | 1,268,338              |                              | 1,268,338                | 1,268,338                  |
| Transfers-Out                              | -                   | -                         | -                         | -                      |                              | -                        | -                          |
| <b>TOTAL EXPENDITURES AND TRANSFERS OU</b> | <b>\$ 1,534,079</b> | <b>\$ 1,533,863</b>       | <b>\$ 1,533,863</b>       | <b>\$ 1,268,338</b>    | <b>\$ -</b>                  | <b>\$ 1,268,338</b>      | <b>\$ 1,268,338</b>        |
| <b>NET CHANGE TO FUND BALANCE</b>          | <b>\$ 16,442</b>    | <b>\$ 6,295</b>           | <b>\$ (50,514)</b>        | <b>\$ 5,486</b>        |                              | <b>\$ 5,486</b>          | <b>\$ 5,486</b>            |
| <b>ENDING FUND BALANCE</b>                 | <b>\$ 438,047</b>   | <b>\$ 435,411</b>         | <b>\$ 387,533</b>         | <b>\$ 393,019</b>      |                              | <b>\$ 393,019</b>        | <b>\$ 393,019</b>          |

**CITY OF BENBROOK  
DEBT SERVICE FUND  
SCHEDULE OF REQUIREMENTS  
OCTOBER 1, 2025 TO MATURITY**

| Year<br>Ending<br>09-30 | General Obligation Bonds |                    |                     | Certificate of Obligation Bonds |                |                  | Total<br>Outstanding<br>Debt | Less Self-<br>Supporting<br>Drainage Debt | Total<br>Debt Service<br>Requirements |
|-------------------------|--------------------------|--------------------|---------------------|---------------------------------|----------------|------------------|------------------------------|---|---------------------------------------|
|                         | Principal                | Interest           | Total               | Principal                       | Interest       | Total            |                              |   |                                       |
| 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                             |
| <b>TOTALS</b>           | <b>\$19,635,000</b>      | <b>\$5,326,685</b> | <b>\$24,961,685</b> | <b>\$145,000</b>                | <b>\$5,959</b> | <b>\$150,959</b> | <b>\$25,112,644</b>          | <b>\$150,959</b>                          | <b>\$24,961,685</b>                   |

**SECTION EIGHT**  
**SUPPLEMENTAL INFORMATION**

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



## **CITY CHARTER REQUIREMENTS**

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

### **Submission of the Budget**

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

### **The Budget Message**

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

### **Budget Contents**

The budget shall contain the following:

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

### **Public Hearings on the Budget**

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

### **Adoption of the Budget**

The City Council shall adopt the proposed budget, with or without amendment, after public hearings and

before the first day of the ensuing fiscal year. Should the Council take no final action before the first day of the ensuing fiscal year, the amounts appropriated for the current fiscal year shall be deemed adopted on a month-to-month basis. Final adoption shall constitute appropriation of the expenditures proposed from funds so indicated.

**Amendments after Adoption**

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

**Defects in the Budget**

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

**PUBLIC HEARINGS**

The City Council will conduct one public hearing on the FY 2025-26 Budget and one on the FY 2025-26 property tax rate. Notices on the public hearings, as well as a Summary of the FY 2025-26 Proposed Budget, will be published in the ***Fort Worth Star-Telegram*** and on the City's website.

The public hearings on the FY 2025-26 Budget and FY 2025-26 property tax rate will be held in conjunction with the regular City Council meeting. Citizens will be allowed to voice their concerns and questions regarding the FY 2025-26 Budget and the property tax rate.

At a separate regular meeting of the City Council, the Council will vote to adopt the FY 2025-26 Budget and to set the property tax rate. Notices on the proposed ordinances, as well as a Summary of the FY 2025-26 Proposed Budget, will be posted on the City of Benbrook website at [www.benbrook-tx.gov](http://www.benbrook-tx.gov) and will be published in the ***Fort Worth Star-Telegram***.



## THE BUDGET PROCESS

### December

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

### January

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

### April

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

### May

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

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

### June

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

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

### July

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

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

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

### **August**

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

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

### **September**

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

### **October, November, and December**

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

**CITIZEN INPUT AND PUBLIC HEARINGS**

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

The schedule will be followed to obtain citizen input during the 2025-26 Budget Adoption Process:

| <b>ACTIVITY</b>  | <b>DATE</b>                             |
|--|---|
| Budget Kickoff meeting with Department Heads   | April 22 <sup>nd</sup>                  |
| Return Budget Materials to Finance Director  | May 12 <sup>th</sup>                    |
| Finance Director Summarizes Budget Requests and Submits with Estimated Revenues and Expenditures | May 12 <sup>th</sup> – 16 <sup>th</sup> |
| City Manager's Review of Proposed Budgets  | May 19 <sup>th</sup> – 23 <sup>rd</sup> |
| Department Head Meetings with City Manager   | June 9 <sup>th</sup> – 13 <sup>th</sup> |
| Preliminary Discussion of Budget with City Council   | July 3 <sup>rd</sup> (CC meeting)       |
| TAD Provides Assessed Valuation Data   | July 25 <sup>th</sup>                   |
| Initial Draft Budget Prepared for City Council   | July 28 <sup>th</sup>                   |
| TAD Values and Proposed Rate to City Council<br>City Council Budget Work Sessions                | August 21 <sup>st</sup>                 |
| Publication of Public Hearing Notices in Newspaper   | August 28 <sup>th</sup>                 |
| Public Hearing on Proposed Budget and Tax Rate   | September 4 <sup>th</sup>               |
| Publication of Notices in Newspaper to Adopt<br>Budget and Tax Rate                              | September 11 <sup>th</sup>              |
| Budget Submitted for Council Adoption and Tax Rate   | September 18 <sup>th</sup>              |



**BUDGET GLOSSARY**

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

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

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

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

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

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

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

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

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

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

specified date.

BOND

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

BONDED DEBT

That portion of indebtedness represented by outstanding bonds.

BOND ORDINANCE

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

BUDGET

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

BUDGET ADJUSTMENT

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

BUDGET CALENDAR

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

BUDGET DOCUMENT

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

BUDGET MESSAGE

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

BUDGET ORDINANCE

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

BUDGETARY CONTROL

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

BUDGETED AMOUNT

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

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

determined payment schedule.

DEBT SERVICE FUND

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

DEBT SERVICE FUND REQUIREMENTS

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

DEFICIT

The excess of expenditures over revenues during an accounting period.

DELINQUENT TAXES

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

DEPARTMENT

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

DISBURSEMENT

Payment for goods and services in cash or by check.

DIVISION

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

ENCUMBRANCE

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

ESTIMATED REVENUE

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

EXPENDITURE

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

FISCAL YEAR

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

FIXED ASSETS

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

FULL FAITH AND CREDIT

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

FUNCTION

A group of related activities aimed at accomplishing a major

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

FUND

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

FUND BALANCE

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

GENERAL FUND

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

GENERAL LEDGER

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

GENERAL OBLIGATION BONDS

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

GRANTS

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

INTERFUND TRANSFERS

Amounts transferred from one fund to another.

INVENTORY

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

INVOICE

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

LEVY

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

LINE-ITEM BUDGET

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

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

and interest income.

REVENUE REFUNDING BONDS

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

RISK MANAGEMENT

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

SOURCE OF REVENUE

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

SPECIAL ASSESSMENT

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

SPECIAL ASSESSMENT FUND

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

TARRANT APPRAISAL DISTRICT

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

TAX RATE

The amount of tax stated in terms of a unit of the tax base; for example, 55.50 cents per \$100 of appraised calculation of taxable property.

TAX ROLL

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

VOUCHER

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

WORK PROGRAM

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