



FY2024 Budget Supplemental Review

PRESENTED TO COUNCIL JULY 24, 2023

Budget Timeline To-Date

- **04/03/23** - General Fund Financials and Budget Overview
- **06/05/23** - General fund, general debt service and 5 year capital improvement plan update to Council
- **06/20/23** - Water and Wastewater, 4A Economic Development Corporation, 4B Community Development Corporation, Parks Performance and Golf fund financial overview, summary of 5-year capital improvement plans (CIP)
- **07/06/23** - Special session for departments (Police, Fire, Public Works, Parks and Human Resources) providing budget presentation to Council
- **07/10/23** - Other proprietary and special revenue funds and receive any additional direction from City Council regarding the annual budget for fiscal year 2023-2024

Budget Focus

- Strong Fund Balances
 - Ensuring key operating funds have a minimum 20% fund balance
 - General Fund, Water and Wastewater, 4A and 4B Funds
- Five Year Forecasting
 - Provide a strategic financial view over a period of time
- Supplemental recommendations based on strategic goals of the City
 - General fund supplementals to be ranked in conjunction with Council directive
 - Proprietary and special revenue fund supplementals recommended with five year fund balance projections

General Fund

- Total General Fund Supplemental Requests \$9,668,166
 - One Time Cost: \$2,909,331
 - On-Going Cost: \$6,758,835
 - 56 General Fund Supplemental Requests Received
 - 14 Positions included with the Supplemental Requests
- Information above is not inclusive of the 9 Firefighter Position Supplemental (Safer Grant Funding)

General Fund – All Submissions:

LINE ITEM	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL
1	Library	Library Furniture - replacement of aged furniture		\$ 38,280	\$ -	\$ 38,280
2	Library	Laptop Vending Kiosk - cardholder to check out laptops for in-house use		\$ 35,844	\$ 4,794	\$ 40,638
3	Senior Citizens Center	Virtual Programming via headsets for seniors		\$ -	\$ 8,400	\$ 8,400
4	Municipal Court	Deputy Municipal Court Clerk	1.0	\$ -	\$ 65,882	\$ 65,882
5	Fire	Reclassify 3 Lt pos to Capt - covers 3 stations with appropriate leadership levels	-	\$ -	\$ 37,995	\$ 37,995
6	Fire	Battalion Chief	1.0		\$ 166,417	\$ 166,417
7	Fire	Lieutenant Position	1.0		\$ 138,213	\$ 138,213
8	Fire	SCBA Bluetooth Face piece - provides proper level of safety for Fire/EMS personnel		\$ 64,000	\$ -	\$ 64,000
9	Fire	Replace Rescue Vehicle - amount augments current equipment replacement funding		\$ 30,000	\$ -	\$ 30,000
10	Fire	Auto External Difib funding Program (CM Russel - seed \$ for businesses to obtain AED's)	-	\$ -	\$ 15,000	\$ 15,000
11	Fire	Land Bank - secure future Fire House land avoiding future land inflation		\$ 1,000,000	\$ -	\$ 1,000,000
12	Human Resources	Employee Relations Specialist - support for investigations, interviews, grievances	1.0	\$ 2,500	\$ 53,100	\$ 55,600
13	Human Resources	Risk Manager - oversight for safety program, ADA compliance, liabilities and claims	1.0	\$ 2,500	\$ 136,710	\$ 139,210
14	Human Resources	Recruitment increase, personnel training and consulting	-		\$ 120,400	\$ 120,400
15	Purchasing	Contract Analyst - supports the contract and procurement process	1.0	\$ -	\$ 55,129	\$ 55,129
16	Legal Services	Assistant City Attorney - prosecute state and local offenses in the BTX municipal court	1.0	\$ -	\$ 146,381	\$ 146,381
17	Legal Services	Contracted vendor processing - support onboarding new vendors, changes to existing	-	\$ -	\$ 35,000	\$ 35,000
18	Legal Services	City Attorney and Retainer Fees - volume driven	-	\$ -	\$ 90,000	\$ 90,000
19	Purchasing	Travel and Training - additional for existing staff	-	\$ -	\$ 15,000	\$ 15,000
20	Purchasing	Pro Svcs - development of the ADA plan	-	\$ 250,000	\$ -	\$ 250,000
21	Purchasing	Increased Ins. Coverages	-	\$ -	\$ 12,500	\$ 12,500
22	Purchasing	Adtl. Cyber Ins. Under existing TML	-	\$ -	\$ 50,000	\$ 50,000
23	Environmental Services	SR. Administrative Assistant - relieve workload from staff	1.0	\$ 200	\$ 82,609	\$ 82,809
24	Environmental Services	Environmental Technician - increased demand for environmental services	1.0	\$ 54,175	\$ 85,348	\$ 139,523
25	Animal Services	Adoption Trailer - 90% capacity at shelter - provides an adoption tool for staff		\$ -	\$ 25,000	\$ 25,000
26	Neighborhood Svcs Admin	Software for Code Compliance and Env. Svcs - Tyler product integrating with new ERP		\$ 260,000	\$ 25,000	\$ 285,000

General Fund Continued – All Submissions:

LINE ITEM	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL
27	Parks	Parks Spvr-Irrigator - cover 1000 irrigation zones 10 heads per zone	1.0	\$ -	\$ 105,223	\$ 105,223
28	Parks	4G Cameras for Parks - cover viewing gaps with current camera system	-	\$ 24,740	\$ 1,800	\$ 26,540
29	Parks	Brick renovation of entry beds	-	\$ 15,000	\$ -	\$ 15,000
30	Parks	Park Furnishings	-	\$ 19,340	\$ -	\$ 19,340
31	Parks	Bucket for tractor - increase utilization of tractor other than mowing	-	\$ 8,383	\$ -	\$ 8,383
32	Parks	Commercial Brushhog 8 foot vs. current 5' unit	-	\$ 8,306	\$ -	\$ 8,306
33	Police	Axon Body-worn Cameras (90)	-	\$ -	\$ 242,974	\$ 242,974
34	Police	Axon In-car Cameras (48)	-	\$ -	\$ 146,632	\$ 146,632
35	Police	Axon Taser 10 (74)	-	\$ -	\$ 67,337	\$ 67,337
36	Police	Drone and Enhanced Capabilities - tethered drone vs. limited battery life drone	-	\$ 71,370	\$ 16,686	\$ 88,056
37	Police	Lieutenant Position - Matrix study recommended - reduce span of control - support svcs	1.0	\$ 111,200	\$ 225,173	\$ 336,373
38	Police	CrimePrevPubEngSpecialist - community engagement and education	1.0	\$ 3,875	\$ 108,053	\$ 111,928
39	Police	Duty handgun Replacement - 10 year life, at end of life, red dot replacements, accuracy	-	\$ 107,824	\$ -	\$ 107,824
40	Police	Training handguns - augment 9MM vs. .40 cal for training	-	\$ 24,740	\$ -	\$ 24,740
41	Police	Ammo - 9MM ammo for replacements	-	\$ 26,311	\$ -	\$ 26,311
42	Police	Salvage value - for old .40 cal guns	-	\$ (24,255)	\$ -	\$ (24,255)
43	Police	FLOCK license plate readers 20 adtl readers - situational solutions - auto read capability	-	\$ -	\$ 85,000	\$ 85,000
44	Drainage Maint	Reorg (streets/drainage/facilities)	-	\$ -	\$ 52,468	\$ 52,468
45	Facilities Maintenance	Janitorial Contract Increase	-	\$ -	\$ 30,000	\$ 30,000
46	Facilities Maintenance	Facilities Master Plan	-	\$ 250,000	\$ -	\$ 250,000
47	Facilities Maintenance	Facility Condition Assessment	-	\$ 150,000	\$ -	\$ 150,000
48	Streets Pavement Maint	Street Maintenance /Prevention	-	\$ -	\$ 4,000,000	\$ 4,000,000
49	Traffic Maint	Railroad Maintenance	-	\$ -	\$ 15,000	\$ 15,000
50	Traffic Maint	2nd Traffic Mgt. Position	1.0	\$ -	\$ 89,784	\$ 89,784
51	Traffic Maint	EIT for Traffic and Traffic Studies	1.0	\$ -	\$ 114,115	\$ 114,115
52	Traffic Maint	Sign & Marking Materials	-	\$ -	\$ 30,000	\$ 30,000
53	Facilities Maintenance	Building Maintenance & Repair	-	\$ -	\$ 25,000	\$ 25,000
54	Facilities Maintenance	Animal Shelter New Tile	-	\$ 25,000	\$ -	\$ 25,000
55	Drainage Maint	Drainage Vehicles and Equipment - Grapple Truck	-	\$ 275,000	\$ 34,712	\$ 309,712
56	Economic Development	Burleson Opportunity Fund	-	\$ 75,000	\$ -	\$ 75,000
TOTALS			14.0	\$ 2,909,331	\$ 6,758,835	\$ 9,668,166

General Fund - Supplementals

- 3.0% Across the Board Tax Levy – CMO Recommendations
 - Total: \$1,673,439
 - One Time Cost: \$347,095
 - On-Going Cost: \$1,326,344
 - 18 General Fund Supplementals included
 - 5.0 Positions

General Fund

3.0% Across the Board Tax Levy

1=YES 2=NO	CMO RANKING	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	PERCENT	FUNDED AMOUNT
1	1	Police	Axon Body-worn Cameras (90)	-	\$ -	\$ 242,974	\$ 242,974		
1	2	Police	Axon In-car Cameras (48)	-	\$ -	\$ 146,632	\$ 146,632		
1	3	Police	Axon Taser 10 (74)	-	\$ -	\$ 67,337	\$ 67,337		
1	4	Fire	SCBA Bluetooth Face piece - provides proper level of safety for Fire/EMS personnel		\$ 64,000	\$ -	\$ 64,000		
1	5	Fire	Reclassify 3 Lt pos to Capt - covers 3 stations with appropriate leadership levels	-	\$ -	\$ 37,995	\$ 37,995		
1	6	Police	Lieutenant Position - Matrix study recommended - reduce span of control - support svcs	1.0	\$ 111,200	\$ 225,173	\$ 336,373		
1	7	Police	CrimePrevPubEngSpecialist - community engagement and education	1.0	\$ 3,875	\$ 108,053	\$ 111,928	1%	\$1,007,239
1	8	Fire	Battalion Chief	1.0		\$ 166,417	\$ 166,417		
1	9	Fire	Lieutenant Position	1.0		\$ 138,213	\$ 138,213	2%	\$1,311,869
1	10	Fire	Replace Rescue Vehicle - amount augments current equipment replacement funding		\$ 30,000	\$ -	\$ 30,000		
1	11	Municipal Court	Deputy Municipal Court Clerk	1.0	\$ -	\$ 65,882	\$ 65,882		
1	12	Purchasing	Adtl. Cyber Ins. Under existing TML	-	\$ -	\$ 50,000	\$ 50,000		
1	13	CMO	Burleson Opporunity Fund		\$ 75,000		\$ 75,000		
1	14	Drainage Maint	Reorg (streets/drainage/facilities)	-	\$ -	\$ 52,468	\$ 52,468		
1	15	Parks	4G Cameras for Parks - cover viewing gaps with current camera system	-	\$ 24,740	\$ 1,800	\$ 26,540		
1	16	Library	Library Furniture - replacement of aged furniture		\$ 38,280	\$ -	\$ 38,280		
1	17	Senior Citizens Center	Virtual Programming via headsets for seniors		\$ -	\$ 8,400	\$ 8,400		
1	18	Fire	Auto External Difib funding Program	-	\$ -	\$ 15,000	\$ 15,000	3%	\$1,673,439
TOTALS				5.0	\$ 347,095	\$ 1,326,344	\$ 1,673,439		

General Fund Balance

3.0% Across the Board Tax Levy

	FY 22-23 Budget	FY 22-23 Revised Budget	FY 22-23 Estimate	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected
Beginning Fund Balance	\$ 22,135,781	\$ 22,135,781	\$ 21,936,298	\$ 18,099,927	\$ 17,962,461	\$ 17,081,109	\$ 16,028,060	\$ 14,389,314
Property Tax	\$ 24,609,241	\$ 24,609,241	\$ 24,775,000	\$ 26,251,000	\$ 27,556,340	\$ 28,926,731	\$ 30,365,418	\$ 31,875,810
Property Tax- Chisholm Summit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 1,030,000	\$ 1,575,900
Homestead exemption	\$ -	\$ -	\$ -	\$ (175,000)	\$ (350,000)	\$ (525,000)	\$ (700,000)	\$ (700,000)
Sales Tax	\$ 14,415,784	\$ 14,415,784	\$ 14,946,030	\$ 15,394,411	\$ 15,856,243	\$ 16,331,930	\$ 16,821,888	\$ 17,326,545
Other Revenue	\$ 14,126,072	\$ 14,126,072	\$ 13,880,121	\$ 16,812,550	\$ 17,001,285	\$ 17,650,262	\$ 18,444,500	\$ 19,281,549
Total Revenue	\$ 53,151,097	\$ 53,151,097	\$ 53,601,151	\$ 58,282,961	\$ 60,063,868	\$ 62,883,923	\$ 65,961,806	\$ 69,359,804
Base Expenses	\$ 55,328,010	\$ 56,287,986	\$ 57,437,522	\$ 55,346,987	\$ 57,638,024	\$ 59,842,206	\$ 61,163,578	\$ 63,188,106
Proposed Supplemental	\$ -	\$ -	\$ -	\$ 1,673,439	\$ 1,370,002	\$ 1,415,506	\$ 1,462,935	\$ 1,512,373
Future Supplemental					\$ 500,000	\$ 1,000,000	\$ 1,500,000	\$ 2,000,000
Cash Funding Projects	\$ -	\$ -	\$ -	\$ 1,400,000	\$ 1,437,194	\$ 1,679,259	\$ 2,383,547	\$ -
Safer Grant 9 Fire Fighters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,090,493	\$ 1,139,565
Fire Station 4 - Operation and Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747,611
Total Expenditures	\$ 55,328,010	\$ 56,287,986	\$ 57,437,522	\$ 58,420,426	\$ 60,945,221	\$ 63,936,971	\$ 67,600,553	\$ 69,587,655
Change in Fund Balance	\$ (2,176,913)	\$ (3,136,889)	\$ (3,836,371)	\$ (137,465)	\$ (881,353)	\$ (1,053,048)	\$ (1,638,747)	\$ (227,851)
Ending Fund Balance	\$ 19,958,868	\$ 18,998,892	\$ 18,099,927	\$ 17,962,461	\$ 17,081,109	\$ 16,028,060	\$ 14,389,314	\$ 14,161,463
FB % of Expenditure	36.07%	33.75%	31.51%	30.75%	28.03%	25.07%	21.29%	20.35%

General Fund - Supplementals

- 3.5% One Time Tax Levy (FY2024) – CMO Recommendations
 - Total: \$1,923,439
 - One Time Cost: \$597,095
 - On-Going Cost: \$1,326,344
 - 19 General Fund Supplementals included
 - 5.0 Positions

General Fund

3.5% One Time Tax Levy

CMO RANKING	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	PERCENT	FUNDED AMOUNT
1	Police	Axon Body-worn Cameras (90)	-	\$ -	\$ 242,974	\$ 242,974		
2	Police	Axon In-car Cameras (48)	-	\$ -	\$ 146,632	\$ 146,632		
3	Police	Axon Taser 10 (74)	-	\$ -	\$ 67,337	\$ 67,337		
4	Fire	SCBA Bluetooth Face piece - provides proper level of safety for Fire/EMS personnel		\$ 64,000	\$ -	\$ 64,000		
5	Fire	Reclassify 3 Lt pos to Capt - covers 3 stations with appropriate leadership levels	-	\$ -	\$ 37,995	\$ 37,995		
6	Police	Lieutenant Position - Matrix study recommended - reduce span of control - support svcs	1.0	\$ 111,200	\$ 225,173	\$ 336,373		
7	Police	CrimePrevPubEngSpecialist - community engagement and education	1.0	\$ 3,875	\$ 108,053	\$ 111,928	1%	\$1,007,239
8	Fire	Battalion Chief	1.0		\$ 166,417	\$ 166,417		
9	Fire	Lieutenant Position	1.0		\$ 138,213	\$ 138,213	2%	\$1,311,869
10	Fire	Replace Rescue Vehicle - amount augments current equipment replacement funding		\$ 30,000	\$ -	\$ 30,000		
11	Municipal Court	Deputy Municipal Court Clerk	1.0	\$ -	\$ 65,882	\$ 65,882		
12	Purchasing	Adtl. Cyber Ins. Under existing TML	-	\$ -	\$ 50,000	\$ 50,000		
13	CMO	Burleson Opportunity Fund		\$ 75,000		\$ 75,000		
14	Drainage Maint	Reorg (streets/drainage/facilities)	-	\$ -	\$ 52,468	\$ 52,468		
15	Parks	4G Cameras for Parks - cover viewing gaps with current camera system	-	\$ 24,740	\$ 1,800	\$ 26,540		
16	Library	Library Furniture - replacement of aged furniture		\$ 38,280	\$ -	\$ 38,280		
17	Senior Citizens Center	Virtual Programming via headsets for seniors		\$ -	\$ 8,400	\$ 8,400		
18	Fire	Auto External Difib funding Program	-	\$ -	\$ 15,000	\$ 15,000	3%	\$1,673,439
19	Public Works	Facilities Master Plan		\$ 250,000		\$ 250,000	3.5% ONE TIME	\$1,923,439
TOTALS			5.0	\$ 597,095	\$ 1,326,344	\$ 1,923,439		

Changes from 3.0%

General Fund Balance

3.5% One Time Tax Levy

	FY 22-23 Budget	FY 22-23 Revised Budget	FY 22-23 Estimate	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected
Beginning Fund Balance	\$ 22,135,781	\$ 22,135,781	\$ 21,936,298	\$ 18,026,427	\$ 17,761,086	\$ 17,031,365	\$ 16,136,359	\$ 14,662,388
Property Tax	\$ 24,609,241	\$ 24,609,241	\$ 24,775,000	\$ 26,373,125	\$ 27,684,571	\$ 29,061,374	\$ 30,506,793	\$ 32,024,254
Property Tax- Chisholm Summit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 1,030,000	\$ 1,575,900
Homestead exemption	\$ -	\$ -	\$ -	\$ (175,000)	\$ (350,000)	\$ (525,000)	\$ (700,000)	\$ (700,000)
Sales Tax	\$ 14,415,784	\$ 14,415,784	\$ 14,946,030	\$ 15,394,411	\$ 15,856,243	\$ 16,331,930	\$ 16,821,888	\$ 17,326,545
Other Revenue	\$ 14,126,072	\$ 14,126,072	\$ 13,869,524	\$ 16,812,550	\$ 17,001,285	\$ 17,650,262	\$ 18,444,500	\$ 19,281,549
Total Revenue	\$ 53,151,097	\$ 53,151,097	\$ 53,590,554	\$ 58,405,086	\$ 60,192,099	\$ 63,018,565	\$ 66,103,181	\$ 69,508,248
Base Expenses	\$ 55,328,010	\$ 56,287,986	\$ 57,511,022	\$ 55,121,987	\$ 57,638,024	\$ 59,842,206	\$ 61,163,578	\$ 63,188,106
Proposed Supplemental	\$ -	\$ -	\$ -	\$ 1,923,439	\$ 1,346,602	\$ 1,392,106	\$ 1,439,535	\$ 1,488,973
Future Supplemental	\$ -	\$ -	\$ -		\$ 500,000	\$ 1,000,000	\$ 1,500,000	\$ 2,000,000
Cash Funding Projects	\$ -	\$ -	\$ -	\$ 1,400,000	\$ 1,437,194	\$ 1,679,259	\$ 2,383,547	\$ -
Safer Grant 9 Fire Fighters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,090,493	\$ 1,139,565
Fire Station 4 - Operation and Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747,611
Total Expenditures	\$ 55,328,010	\$ 56,287,986	\$ 57,511,022	\$ 58,445,426	\$ 60,921,821	\$ 63,913,571	\$ 67,577,153	\$ 69,564,255
Change in Fund Balance	\$ (2,176,913)	\$ (3,136,889)	\$ (3,920,468)	\$ (40,340)	\$ (729,721)	\$ (895,006)	\$ (1,473,972)	\$ (56,007)
Ending Fund Balance	\$ 19,958,868	\$ 18,998,892	\$ 18,015,830	\$ 17,986,086	\$ 17,031,365	\$ 16,136,359	\$ 14,662,388	\$ 14,606,380
FB % of Expenditure	36.07%	33.75%	31.33%	30.77%	27.96%	25.25%	21.70%	21.00%

General Fund - Supplementals

- 3.5% Across the Board Tax Levy – CMO Recommendations
 - Total: \$2,139,391
 - One Time Cost: \$597,095
 - On-Going Cost: \$1,542,296
 - 22 General Fund Supplementals included
 - 8.0 Positions

General Fund

3.5% Across the Board Tax Levy

CMO RANKING	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	PERCENT	FUNDED AMOUNT
1	Police	Axon Body-worn Cameras (90)	-	\$ -	\$ 242,974	\$ 242,974		
2	Police	Axon In-car Cameras (48)	-	\$ -	\$ 146,632	\$ 146,632		
3	Police	Axon Taser 10 (74)	-	\$ -	\$ 67,337	\$ 67,337		
4	Fire	SCBA Bluetooth Face piece - provides proper level of safety for Fire/EMS personnel		\$ 64,000	\$ -	\$ 64,000		
5	Fire	Reclassify 3 Lt pos to Capt - covers 3 stations with appropriate leadership levels	-	\$ -	\$ 37,995	\$ 37,995		
6	Police	Lieutenant Position - Matrix study recommended - reduce span of control - support svcs	1.0	\$ 111,200	\$ 225,173	\$ 336,373		
7	Police	CrimePrevPubEngSpecialist - community engagement and education	1.0	\$ 3,875	\$ 108,053	\$ 111,928	1%	\$1,007,239
8	Fire	Battalion Chief	1.0		\$ 166,417	\$ 166,417		
9	Fire	Lieutenant Position	1.0		\$ 138,213	\$ 138,213	2%	\$1,311,869
10	Fire	Replace Rescue Vehicle - amount augments current equipment replacement funding		\$ 30,000	\$ -	\$ 30,000		
11	Municipal Court	Deputy Municipal Court Clerk	1.0	\$ -	\$ 65,882	\$ 65,882		
12	Purchasing	Adtl. Cyber Ins. Under existing TML	-	\$ -	\$ 50,000	\$ 50,000		
13	CMO	Burleson Opporunity Fund		\$ 75,000		\$ 75,000		
14	Drainage Maint	Reorg (streets/drainage/facilities)	-	\$ -	\$ 52,468	\$ 52,468		
15	Parks	4G Cameras for Parks - cover viewing gaps with current camera system	-	\$ 24,740	\$ 1,800	\$ 26,540		
16	Library	Library Furniture - replacement of aged furniture		\$ 38,280	\$ -	\$ 38,280		
17	Senior Citizens Center	Virtual Programming via headsets for seniors		\$ -	\$ 8,400	\$ 8,400		
18	Fire	Auto External Difib funding Program	-	\$ -	\$ 15,000	\$ 15,000	3%	\$1,673,439
19	Public Works	Facilities Master Plan		\$ 250,000		\$ 250,000		
20	Purchasing	Contract Specialist	1.0		\$ 55,129	\$ 55,129		
21	Parks and Rec	Parks Supervisor/Irrigation Specialist	1.0		\$ 105,223	\$ 105,223		
22	Human Resources	Employee Relations Specialist	1.0		\$ 55,600	\$ 55,600	3.5% GO FORWARD	\$2,139,391
TOTALS			8.0	\$ 597,095	\$ 1,542,296	\$ 2,139,391		

Changes from 3.5% One Time FY2024

General Fund Balance

3.5% Across the Board Tax Levy

	FY 22-23 Budget	FY 22-23 Revised Budget	FY 22-23 Estimate	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected
Beginning Fund Balance	\$ 22,135,781	\$ 22,135,781	\$ 21,936,298	\$ 18,099,927	\$ 17,618,634	\$ 16,769,906	\$ 15,889,458	\$ 14,577,885
Property Tax	24,609,241	24,609,241	\$ 24,775,000	\$ 26,373,125	\$ 27,814,634	\$ 29,335,156	\$ 30,939,029	\$ 32,630,827
Property Tax- Chisholm Summit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 1,030,000	\$ 1,575,900
Homestead exemption	\$ -	\$ -	\$ -	\$ (175,000)	\$ (350,000)	\$ (525,000)	\$ (700,000)	\$ (700,000)
Sales Tax	\$ 14,415,784	\$ 14,415,784	\$ 14,946,030	\$ 15,394,411	\$ 15,856,243	\$ 16,331,930	\$ 16,821,888	\$ 17,326,545
Other Revenue	\$ 14,126,072	\$ 14,126,072	\$ 13,869,524	\$ 16,812,550	\$ 17,001,285	\$ 17,650,262	\$ 18,444,500	\$ 19,281,549
Total Revenue	\$ 53,151,097	\$ 53,151,097	\$ 53,590,554	\$ 58,405,086	\$ 60,322,162	\$ 63,292,348	\$ 66,535,417	\$ 70,114,821
Base Expenses	\$ 55,328,010	\$ 56,287,986	\$ 57,437,522	\$ 55,346,987	\$ 57,638,024	\$ 59,842,206	\$ 61,163,578	\$ 63,188,106
Proposed Supplementals	\$ -	\$ -	\$ -	\$ 2,139,391	\$ 1,595,672	\$ 1,651,331	\$ 1,709,372	\$ 1,769,900
Future Supplementals	\$ -	\$ -			\$ 500,000	\$ 1,000,000	\$ 1,500,000	\$ 2,000,000
Cash Funding Projects	\$ -	\$ -	\$ -	\$ 1,400,000	\$ 1,437,194	\$ 1,679,259	\$ 2,383,547	\$ -
Safer Grant 9 Fire Fighters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,090,493	\$ 1,139,565
Fire Station 4 - Operation and Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,747,611
Total Expenditures	\$ 55,328,010	\$ 56,287,986	\$ 57,437,522	\$ 58,886,378	\$ 61,170,890	\$ 64,172,796	\$ 67,846,990	\$ 69,845,182
Change in Fund Balance	\$ (2,176,913)	\$ (3,136,889)	\$ (3,846,968)	\$ (481,292)	\$ (848,728)	\$ (880,448)	\$ (1,311,573)	\$ 269,639
Ending Fund Balance	\$ 19,958,868	\$ 18,998,892	\$ 18,089,330	\$ 17,618,634	\$ 16,769,906	\$ 15,889,458	\$ 14,577,885	\$ 14,847,524
FB % of Expenditure	36.07%	33.75%	31.49%	29.92%	27.41%	24.76%	21.49%	21.26%

Engineering - Capital Projects

- The Cities five year capital plan across all funds is \$291,594,696
 - In-house Engineering staff supports the capital improvement plan
 - Public works has requested three additional positions or support contracts to assist with managing the capital plan
- These requests have zero impact to general fund, reimbursements from tax supported and self supported capital projects

Capital Projects (CIP) Supplementals

FUND	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	CMO RECOMMENDATION	RECOMMENDATION TOTAL
CIP	Capital Projects	Increased Eng, Svcs - New Pos or Contractor/Roadway	1.0	\$ -	\$ 179,045	\$ 179,045	YES	\$ 179,045
CIP	Capital Projects	Increased Eng, Svcs - New Pos or Contractor/W&WW	1.0	\$ -	\$ 179,045	\$ 179,045	YES	\$ 179,045
CIP	Capital Projects	Increased Eng, Svcs - New Pos or Contractor/Facilities	1.0	\$ -	\$ 179,045	\$ 179,045	NO	\$ -
SUB TOTAL			3.0	\$ -	\$ 537,135	\$ 537,135		\$ 358,090

All Other Funds

- Water and Wastewater
- Parks Performance Fund
- Hidden Creek Golf Course
- Technology
- Solid Waste
- Equipment Services Fund
- TIF #2
- PEG

Water and Wastewater Fund

- Provides water and wastewater services to the community
- Maintenance and operations of the system infrastructure
- Water purchased directly from the City of Fort Worth

Water and Wastewater Supplementals

FUND	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	CMO RECOMMENDATION	RECOMMENDATION TOTAL
W&WW	Wastewater Services	Sewer Reorganization - provide entry level supervisor	-	\$ 2,300	\$ 19,443	\$ 21,743	YES	\$ 21,743
W&WW	Wastewater Services	Water System Improvements - preventative maint.	-	\$ -	\$ 200,000	\$ 200,000	YES	\$ 200,000
W&WW	Wastewater Services	Sewer System Improvements - preventative maint.	-	\$ -	\$ 200,000	\$ 200,000	YES	\$ 200,000
W&WW	Water & Wastewater Fund	Water Reorganization - provide entry level supervisor	-	\$ 3,600	\$ 51,851	\$ 55,451	YES	\$ 55,451
SUB TOTAL			-	\$ 5,900	\$ 471,294	\$ 477,194		\$ 477,194

Water and Wastewater Fund Balance

	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected
Beginning Fund Balance	\$ 14,925,027	\$ 15,809,140	\$ 14,854,375	\$ 13,437,614	\$ 11,726,552	\$ 10,237,160
Water Revenues	\$ 13,019,920	\$ 13,234,119	\$ 14,159,457	\$ 15,149,569	\$ 16,208,989	\$ 17,342,568
Sewer Revenues	\$ 11,131,330	\$ 11,353,956	\$ 12,127,534	\$ 12,954,627	\$ 13,838,961	\$ 14,784,524
Other Revenues	\$ 2,530,983	\$ 2,550,336	\$ 2,661,503	\$ 2,699,506	\$ 2,739,398	\$ 2,806,238
Total Revenues	\$ 26,682,233	\$ 27,138,411	\$ 28,948,495	\$ 30,803,702	\$ 32,787,348	\$ 34,933,330
Personnel	\$ 2,813,718	\$ 3,326,000	\$ 3,452,170	\$ 3,583,232	\$ 3,719,379	\$ 3,860,815
Operating	\$ 16,223,643	\$ 16,824,790	\$ 17,372,029	\$ 18,115,365	\$ 18,916,916	\$ 19,757,130
Debt service	\$ 6,760,759	\$ 7,465,192	\$ 9,066,554	\$ 10,338,312	\$ 11,159,086	\$ 11,221,090
Proposed Supplemental	\$ -	\$ 477,194	\$ 474,502	\$ 477,855	\$ 481,358	\$ 485,019
Total Expenditures	\$ 25,798,120	\$ 28,093,176	\$ 30,365,256	\$ 32,514,764	\$ 34,276,740	\$ 35,324,055
Change in Fund Balance	\$ 884,113	\$ (954,765)	\$ (1,416,761)	\$ (1,711,062)	\$ (1,489,391)	\$ (390,725)
Ending Fund Balance	\$ 15,809,140	\$ 14,854,375	\$ 13,437,614	\$ 11,726,552	\$ 10,237,160	\$ 9,846,436
FB % of Expenditure	61.28%	52.88%	44.25%	36.07%	29.87%	27.87%
Proposed Rate Increase		0.00%	5.00%	5.00%	5.00%	5.00%

Parks Performance Fund

- Parks Performance Fund (PPF) created to monitor park divisions that generate revenue
 - BRiCk Recreation Center
 - Athletic Fields
 - Russell Farm and Art Center
- Parks Performance Fund is subsidized through 4B fund

Parks Performance Supplementals

FUND	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	CMO RECOMMENDATION	RECOMMENDATION TOTAL
PPF	Recreation	Part-time wage increase, splash pad, gym, front desk	-	\$ -	\$ 153,000	\$ 153,000	YES	\$ 153,000
PPF	Recreation	(3) Additional cameras - cover blind spots	-	\$ 15,000	\$ -	\$ 15,000	YES	\$ 15,000
PPF	Recreation	Replacement of women's lockers (Men's completed FY23)	-	\$ 32,000	\$ -	\$ 32,000	YES	\$ 32,000
PPF	Recreation	New Gym Floor Covering - Protective cover	-	\$ 18,028	\$ -	\$ 18,028	YES	\$ 18,028
PPF	Athletic Fields	City Field Maintenance - Bartlett Soccer	-	\$ 22,284	\$ 102,792	\$ 125,076	NO	\$ -
PPF	Recreation	Full-time CSA-Kid Zone Lead	1.0	\$ -	\$ 63,539	\$ 63,539	NO	\$ -
PPF	Recreation	Shade structure for meeting room patio - increased use	-	\$ 69,466	\$ -	\$ 69,466	NO	\$ -
PPF	Recreation	Kids Zone playground - currently no permanent structure	-	\$ 47,799	\$ -	\$ 47,799	NO	\$ -
SUB TOTAL			1.0	\$ 204,577	\$ 319,331	\$ 523,908		\$ 218,028

Hidden Creek Golf Course

- Provide golf services for community
 - Golf Course
 - Club House & Pro Shop
 - Food & Beverage
- Golf Fund is subsidized by 4B

Hidden Creek Golf Course Supplementals

FUND	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	CMO RECOMMENDATION	RECOMMENDATION TOTAL
HCG	HCG Admin	FB Cook Top and Storage	-	\$ 12,900	\$ -	\$ 12,900	YES	\$ 12,900
HCG	HCG Maint	Greens Roller - not in current equipment inventory	-	\$ 25,959	\$ 5,387	\$ 31,346	YES	\$ 31,346
HCG	HCG Maint	Lely Spreader - not in current equipment inventory	-	\$ 8,000	\$ 1,418	\$ 9,418	YES	\$ 9,418
HCG	HCG Maint	On Course Amenities - water stations, signage, tee box	-	\$ 13,888	\$ -	\$ 13,888	YES	\$ 13,888
HCG	Pro Shop	Golf Shop MGR/Pro - increased play - customer service	1.0	\$ -	\$ 93,862	\$ 93,862	YES	\$ 93,862
HCG	HCG Maint	Tree Service - maintain tree's for proper growth - life	-	\$ -	\$ 25,000	\$ 25,000	YES	\$ 25,000
HCG	HCG Maint	Sod and Tree Install - sod # 5,6,13,14- trees # 3,10	-	\$ -	\$ 22,500	\$ 22,500	YES	\$ 22,500
HCG	Pro Shop	New point of sale Terminal due to additional play	-	\$ 2,300	\$ -	\$ 2,300	YES	\$ 2,300
HCG	HCG Maint	Greens Head Replacement - 45 old style remain	-	\$ 12,650	\$ -	\$ 12,650	YES	\$ 12,650
HCG	Pro Shop	Cart Barn Ice Machine - eliminate outside ice purchases	-	\$ 13,500	\$ -	\$ 13,500	YES	\$ 13,500
HCG	HCG Maint	Cart Path Repair - ongoing maintenance	-	\$ -	\$ 10,000	\$ 10,000	YES	\$ 10,000
HCG	Pro Shop	Part time Wages - additional play and work volume	-	\$ -	\$ 12,467	\$ 12,467	YES	\$ 12,467
SUB TOTAL			1.0	\$ 89,197	\$ 170,634	\$ 259,831		\$ 259,831

Supplemental Impact to 4B Fund

	FY 22-23 Estimate	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected
Beginning Fund Balance	\$ 6,656,935	\$ 4,612,304	\$ 4,288,230	\$ 3,610,716	\$ 3,090,393	\$ 2,718,302
Sales Tax Revenue	\$ 7,372,950	\$ 7,594,138	\$ 7,821,962	\$ 8,056,621	\$ 8,298,320	\$ 8,547,270
Other Revenues	\$ 125,000	\$ 115,000	\$ 118,450	\$ 122,004	\$ 125,664	\$ 129,434
Total Revenues	\$ 7,497,950	\$ 7,709,138	\$ 7,940,412	\$ 8,178,625	\$ 8,423,984	\$ 8,676,703
Debt Service	\$ 1,672,631	\$ 2,238,888	\$ 3,197,350	\$ 3,478,125	\$ 3,479,650	\$ 3,602,500
Golf Course Debt	\$ 376,086	\$ 370,532	\$ 382,208	\$ -	\$ -	\$ -
Golf Transfer	\$ 1,317,687	\$ 923,924	\$ 831,339	\$ 859,449	\$ 892,605	\$ 927,225
PPF Transfer	\$ 3,346,355	\$ 3,403,049	\$ 3,457,294	\$ 3,580,903	\$ 3,709,013	\$ 3,841,790
Other Expenditures	\$ 2,829,822	\$ 1,096,820	\$ 749,735	\$ 780,470	\$ 714,806	\$ 707,951
Total Expenditures	\$ 9,542,581	\$ 8,033,213	\$ 8,617,926	\$ 8,698,948	\$ 8,796,074	\$ 9,079,467
Change in Fund Balance	\$ (2,044,631)	\$ (324,074)	\$ (677,514)	\$ (520,323)	\$ (372,091)	\$ (402,764)
Ending Fund Balance	\$ 4,612,304	\$ 4,288,230	\$ 3,610,716	\$ 3,090,393	\$ 2,718,302	\$ 2,315,538
FB % of Expenditure	48.33%	53.38%	41.90%	35.53%	30.90%	25.50%

Technology

- Supports City-wide information technology infrastructure and networks
 - Recommended supplemental requests - \$271,790
- FY 2024 Key Projects
 - Tyler Munis ERP Implementation– HR/Payroll and Utility Billing
 - Implementation of CAD- Computer Aided Dispatch System
 - Implement third data center location- Service Center
 - Implementation of Axon Body and Squad Camera System – Pending supplemental request in GF
 - City Wide Wireless Access improvements
 - Cloud Backup Implementation

Technology

FUND	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	CMO RECOMMENDATION	RECOMMENDATION TOTAL
TECH	Information Technology	GIS Enterprise Licensing	-	\$ -	\$ 62,000	\$ 62,000	YES	\$ 62,000
TECH	Information Technology	I.T. Project Manager - project volume 70+ I.T. Projects	1.0	\$ -	\$ 104,895	\$ 104,895	YES	\$ 104,895
TECH	Information Technology	Systems Administrator - support 70+ I.T. projects	1.0	\$ -	\$ 104,895	\$ 104,895	YES	\$ 104,895
TECH	Information Technology	Computer Consulting Services	-	\$ 120,000	\$ -	\$ 120,000	NO	\$ -
SUB TOTAL			2.0	\$ 120,000	\$ 271,790	\$ 391,790		\$ 271,790

Technology Fund Balance

	FY 22-23 Estimate	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected
Beg Fund Balance	\$ 1,231,592	\$ 1,280,983	\$ 887,795	\$ 983,009	\$ 1,192,689	\$ 1,402,374
Contribtuions	\$ 5,200,000	\$ 5,229,092	\$ 5,385,965	\$ 5,547,544	\$ 5,713,970	\$ 5,885,390
Other Revenues	\$ 142,000	\$ 146,000	\$ 146,000	\$ -	\$ -	\$ -
Total Revenues	\$ 5,342,000	\$ 5,375,092	\$ 5,531,965	\$ 5,547,544	\$ 5,713,970	\$ 5,885,390
Personnel	\$ 1,660,482	\$ 1,626,525	\$ 1,685,849	\$ 1,747,369	\$ 1,811,168	\$ 1,877,332
Operations	\$ 2,607,127	\$ 3,122,763	\$ 3,207,916	\$ 3,295,624	\$ 3,385,963	\$ 3,479,012
Capital outlay	\$ 1,025,000	\$ 747,202	\$ 259,896	\$ -	\$ -	\$ -
Supplemental	\$ -	\$ 271,790	\$ 283,091	\$ 294,872	\$ 307,154	\$ 319,960
Total Expenditures	\$ 5,292,609	\$ 5,768,280	\$ 5,436,752	\$ 5,337,865	\$ 5,504,285	\$ 5,676,304
Change in Fund Balance	\$ 49,391	\$ (393,188)	\$ 95,214	\$ 209,680	\$ 209,685	\$ 209,085
Ending Fund Balance	\$ 1,280,983	\$ 887,795	\$ 983,009	\$ 1,192,689	\$ 1,402,374	\$ 1,611,459
FB% to Expenditures	24.20%	15.39%	18.08%	22.34%	25.48%	28.39%

Solid Waste

- Proprietary fund – charge customers for refuse, recycling and city administrative cost
- Refuse and recycling operations outsourced to Waste Connections

Solid Waste

FUND	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	CMO RECOMMENDATION	RECOMMENDATION TOTAL
SW	Solid Waste Fund	Household Hazardous Waste - Forth Worth cost increase	-	\$ -	\$ 30,000	\$ 30,000	YES	\$ 30,000
SW	Solid Waste Fund	SW Coordinator / PW Response - dispatch for calls	1.0	\$ 1,425	\$ 81,172	\$ 82,597	NO	\$ -
SUB TOTAL			1.0	\$ 1,425	\$ 111,172	\$ 112,597		\$ 30,000

Solid Waste Fund Balance

	FY 22-23 Estimate	FY 23-24 Proposed	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected
Beginning Fund Balance	\$ 1,097,228	\$ 608,212	\$ 671,011	\$ 750,549	\$ 834,794	\$ 923,748
Total Revenues	\$ 3,418,411	\$ 4,168,231	\$ 4,498,390	\$ 4,722,934	\$ 4,958,706	\$ 5,202,766
Total Expenditures	\$ 3,907,427	\$ 4,075,433	\$ 4,388,852	\$ 4,608,690	\$ 4,839,752	\$ 5,082,618
Supplemental	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Net Revenue (loss)	\$ (489,016)	\$ 62,799	\$ 79,538	\$ 84,245	\$ 88,954	\$ 90,148
Ending Fund Balance	\$ 608,212	\$ 671,011	\$ 750,549	\$ 834,794	\$ 923,748	\$ 1,013,896
Fund Balance % of Expenditure	15.57%	16.46%	17.10%	18.11%	19.09%	19.95%
Proposed Rate increase		20.00%	6.00%	3.00%	3.00%	3.00%

Equipment Services Fund

- Supports maintenance and repairs of City's fleet and heavy equipment
- Inflation rate increase impacting cost of repairs and fuel prices
- Contributions from operating departments to support operations

Equipment Services Fund Supplementals

FUND	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	CMO RECOMMENDATION	RECOMMENDATION TOTAL
ESF	Equipment Services Fund	Auto Tech EMS - support ambulance operations	1.0	\$ -	\$ 101,274	\$ 101,274	YES	\$ 101,274
ESF	Equipment Services Fund	Auto Tech EMS - General	1.0	\$ -	\$ 101,274	\$ 101,274	NO	\$ -
SUB TOTAL			2.0	\$ -	\$ 202,548	\$ 202,548		\$ 101,274

Equipment Services Fund Balance

	FY 22-23 Estimate	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected
Beg Fund Balance	\$ (210,878)	\$ (75,919)	\$ 49,156	\$ 131,177	\$ 198,979	\$ 251,958
Total Revenues	\$ 2,185,524	\$ 2,356,016	\$ 2,384,391	\$ 2,443,936	\$ 2,505,289	\$ 2,588,353
Total Expenditures	\$ 2,050,565	\$ 2,129,667	\$ 2,196,538	\$ 2,265,540	\$ 2,336,740	\$ 2,410,211
Proposed Supplemental	\$ -	\$ 101,274	\$ 105,831	\$ 110,594	\$ 115,570	\$ 120,771
Change in Fund Balance	\$ 134,959	\$ 125,075	\$ 82,021	\$ 67,803	\$ 52,978	\$ 57,371
Ending Fund Balance	\$ (75,919)	\$ 49,156	\$ 131,177	\$ 198,979	\$ 251,958	\$ 309,329
FB % to Expenditures		2.20%	5.70%	8.37%	10.27%	12.22%

TIF #2

- The Burleson Old Town TIF started in 2005
- The Plaza is included in the 720 acre TIF zone
- Proceeds from the TIF may only be used for improvements and operations within the TIF zone

TIF #2 Supplemental

FUND	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	CMO RECOMMENDATION	RECOMMENDATION TOTAL
TIF 2	Parks and Rec	Part-time maintenance worker - Plaza support	0.5	\$ -	\$ 19,343	\$ 19,343	YES	\$ 19,343

Public Education and Gov.t Access Channel (PEG) Fund

- PEG fees may be used to enhance communication to the public
- One supplemental request to upgrade Council Chambers technology and equipment

PEG Supplemental

FUND	DEPARTMENT	DESCRIPTION	FTE	ONE-TIME COST	ONGOING COST	TOTAL	CMO RECOMMENDATION	RECOMMENDATION TOTAL
PEG	PEG City Council	Council Chambers I.T. Refresh podium, projector, software	-	\$ 25,000	\$ -	\$ 25,000	YES	\$ 25,000

Council Direction

- Supplemental Requests
 - As proposed
 - With modifications
- Determination of supplementals will be critical to finalization of the recommended budget
 - If further discussions for supplementals are required a special meeting may be required
 - Determination of rankings must be made before budget is filed
 - Proposed budget is scheduled to be filed August 9, 2023

QUESTIONS/COMMENTS?