



City Manager's Proposed FY 2020-21 Budget

PRESENTED TO THE CITY COUNCIL ON
AUGUST 6, 2020

Presentation Overview

- Strategic Plan Focus
- Key Budget Initiatives
- Organization and Structure of the Overall Budget
- General Fund Assumptions, Service Enhancements, Proposed Budget, and Five-year Forecast
- Comparison of Tax Rates and Values to Other Jurisdictions
- Debt Service Fund and Tax Rate
- Proprietary Funds (Water/Wastewater, Solid Waste, Internal Service)
- 4A/4B, Special Revenue and Other Funds
- Overall Budget Summary and Next Steps

Strategic Plan Focus

Strategic Focus Areas

Proposed Budget is designed to accomplish the goals outlined in the City's Strategic Plan. The Plan is organized in **four Strategic Focus Areas**:



- Serves as a roadmap for achieving our long-term goals and objectives.
 - Includes specific work plan items that are tied to the budget itself.
- Strategic Plan will be discussed during work session on August 5, and the Council will be asked to formally approve the plan in September along with the budget.

Key Budget Initiatives

No New Tax
Revenue Rate

Improved
Budget Process

Organizational
Efficiency

Innovative
Approach to
Service Delivery

Public Safety
Enhancements

Employee
Benefits

Improved Budget Process

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Increased transparency for Council decision making

- Developed a budget for all funds that have not been budgeted in the past (e.g. PEG, Traffic Safety Program, Parks Development Fees, Cemetery, Wireless Access Fees, etc)
- Developed a Capital Improvement Program (CIP) budget that is presented with operating budget

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Additional reviews provided to Council

- **March 2, 2020** - Parks Capital Improvement Fund Presentation
- **April 20, 2020** - Preliminary Financial Forecast – General Fund Presentation
- **May 4, 2020** - Capital Improvements Program Presentation; Police Department Budget; IT Strategic Plan
- **May 18, 2020** - Water/Wastewater Capital Improvement Program Presentation; Fire Department Budget
- **June 30, 2020** - Specialty Funds Presentation
- **July 7, 2020** - General Fund Update

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Citizen Input

- Budget input survey created
- Budget input news release
- Budget input social media posts
- Budget input featured in weekly e-newsletter

Citizen Feedback

We need a bigger space for more animals

Stricter codes regarding property/building upkeep and appearance

More family friendly places to take children (indoors)

Where are the safe walking zones for our school children?

More public park features: i.e. sand volleyball courts, outdoor water spray grounds for kids, etc.

Dog park and splash pad for kids

Parks, parking for downtown

Additional police officers

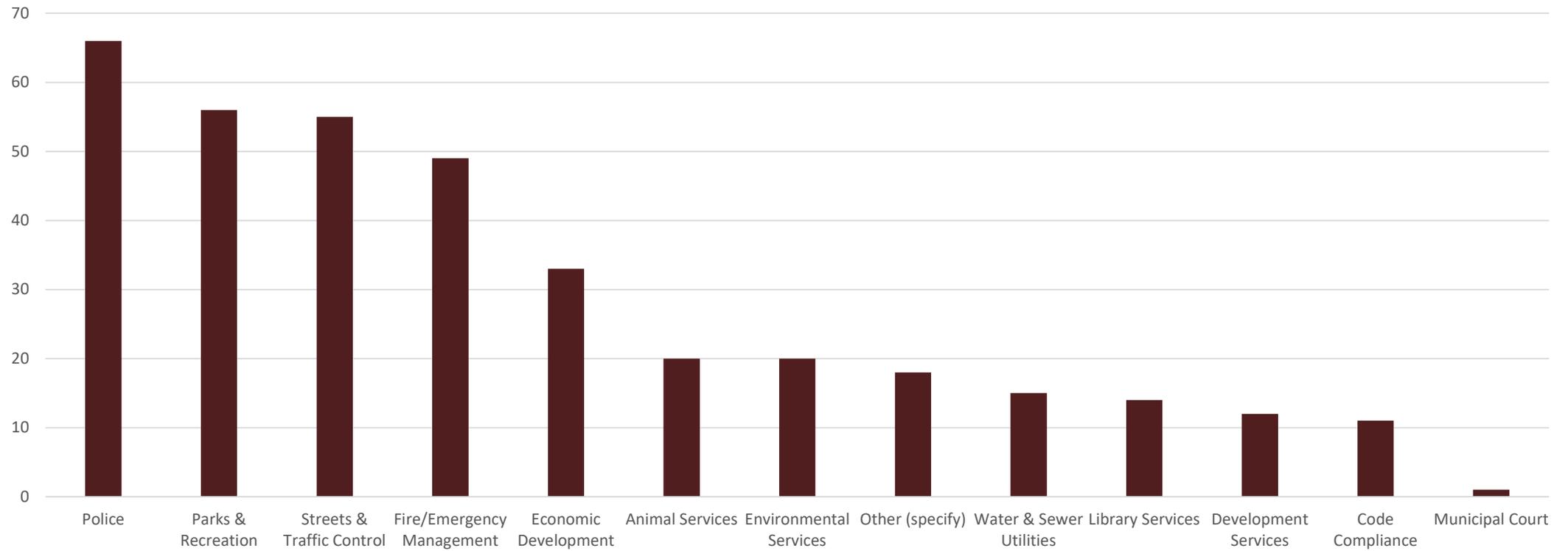
**1-Lower TAXES!
2-Lower TAXES!
3-Lower TAXES!!**

Development to improve traffic on Wilshire

Making sure our police and first responders are well paid and made to feel valued.

Citizen Feedback

Resident Prioritization of City Services



Organizational Efficiency

Continuing evaluation of organizational structure by maximizing efficiency & providing cost-savings

Recreation and Lifelong Learning Department (encompassed Parks, BRiCk, Library, Senior Center and special events) has been streamlined to focus on parks, recreation only

Golf reorganized under Parks and Recreation, instead of its own department

Library and Senior Center moved to Community Services Department

Organizational Efficiency

Reorganization changes have eliminated 5 full-time employees.



Achieved an annual savings of \$590,000 in the General Fund.



Equals approximately 2 cents on the tax rate.



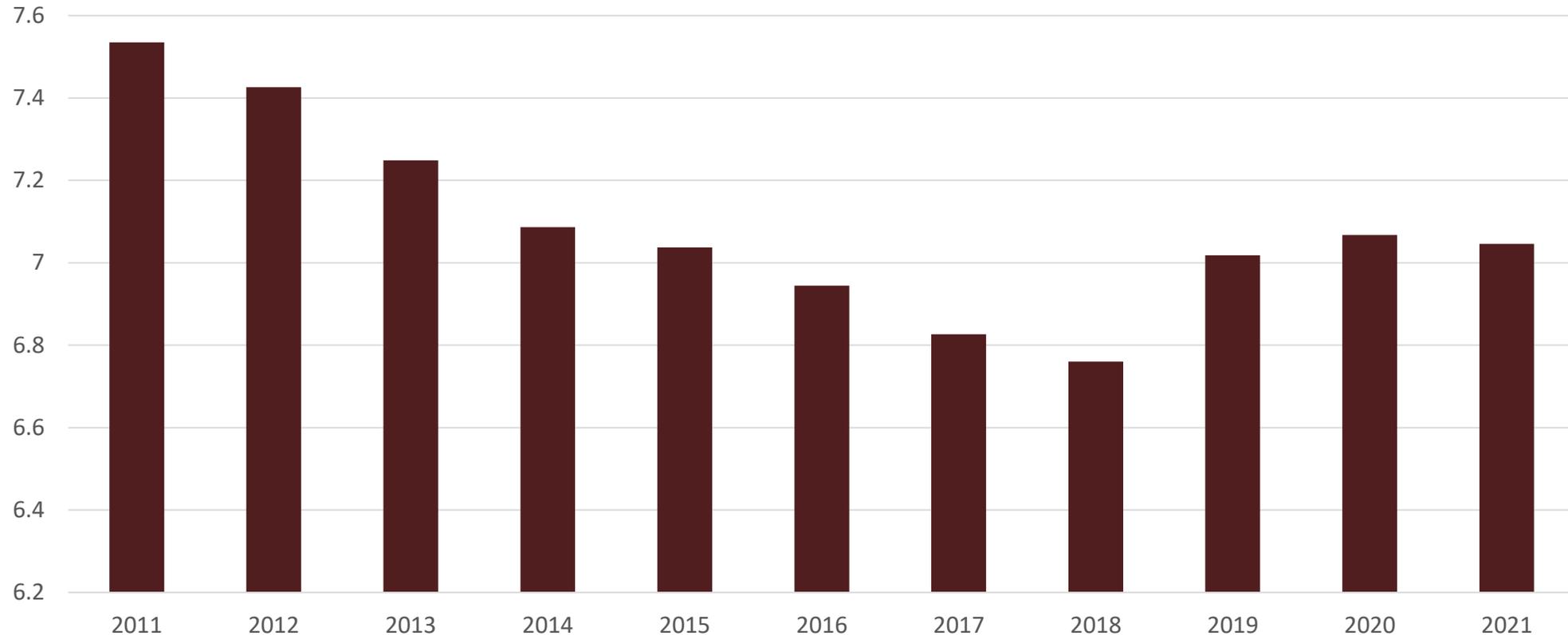
Combined with the changes implemented last year, 8 full-time employees have been eliminated and \$1.2 million in costs have been saved over the past year.

Innovative Approach to Service Delivery

- Created a new Public Health Authority Division in response to the COVID-19 pandemic – no expected costs paid by Burleson taxpayers due to the receipt of CARES Act funding
- Created an Assistant Fire Marshal from a vacant Battalion Chief position – addresses service needs in the Fire Marshal's office while simultaneously reducing costs in areas that do not provide direct service to the citizens

Community Value

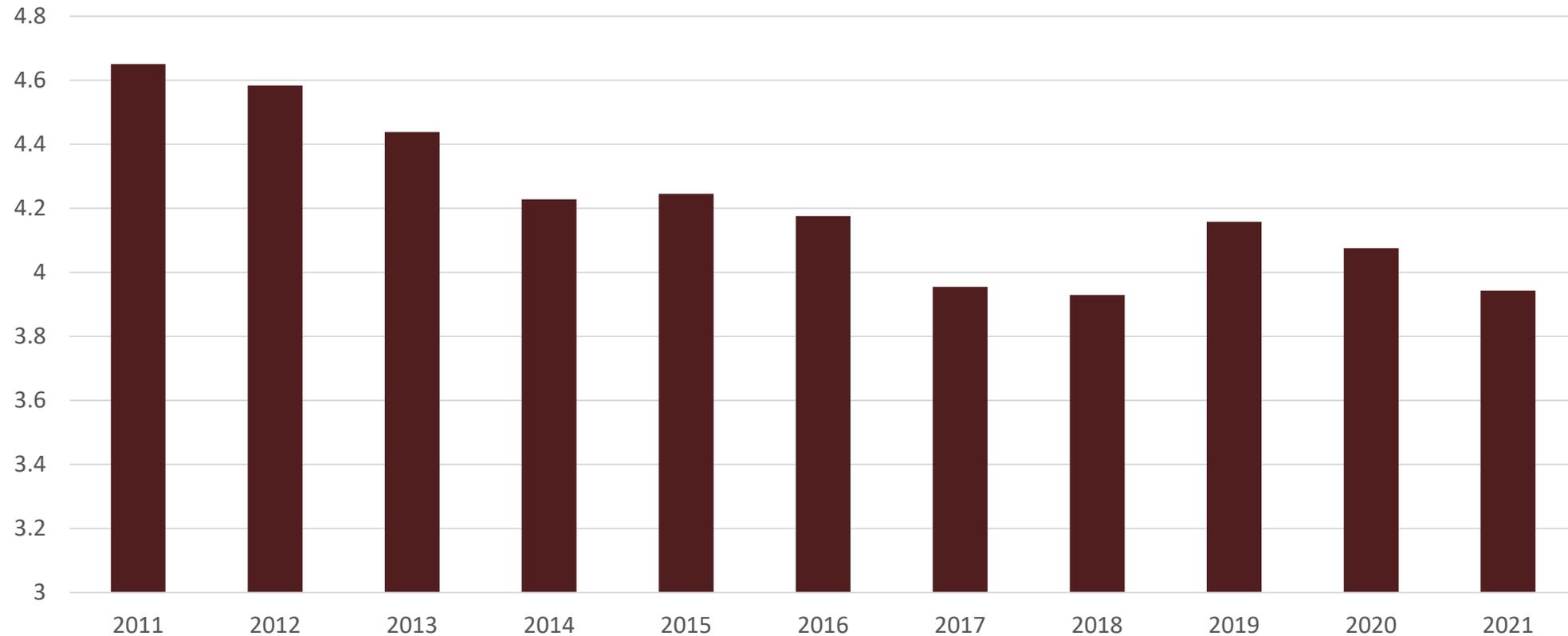
Number of Employees per Thousand Residents – 6.4% Reduction over Last 10 Years



Note: 2021 is an estimated figure.

Community Value

Number of Employees (excluding Fire & Police) per Thousand Residents – 15.3% Reduction over Last 10 Years

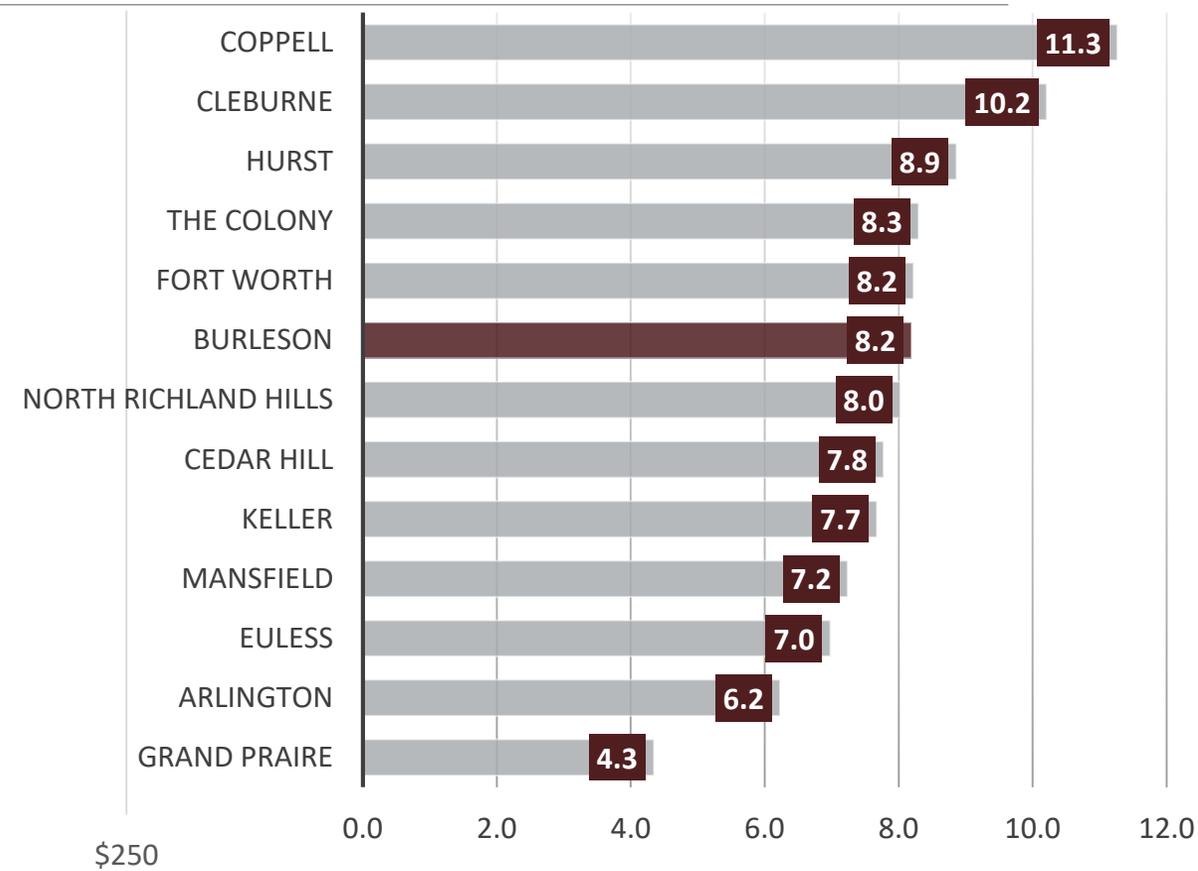
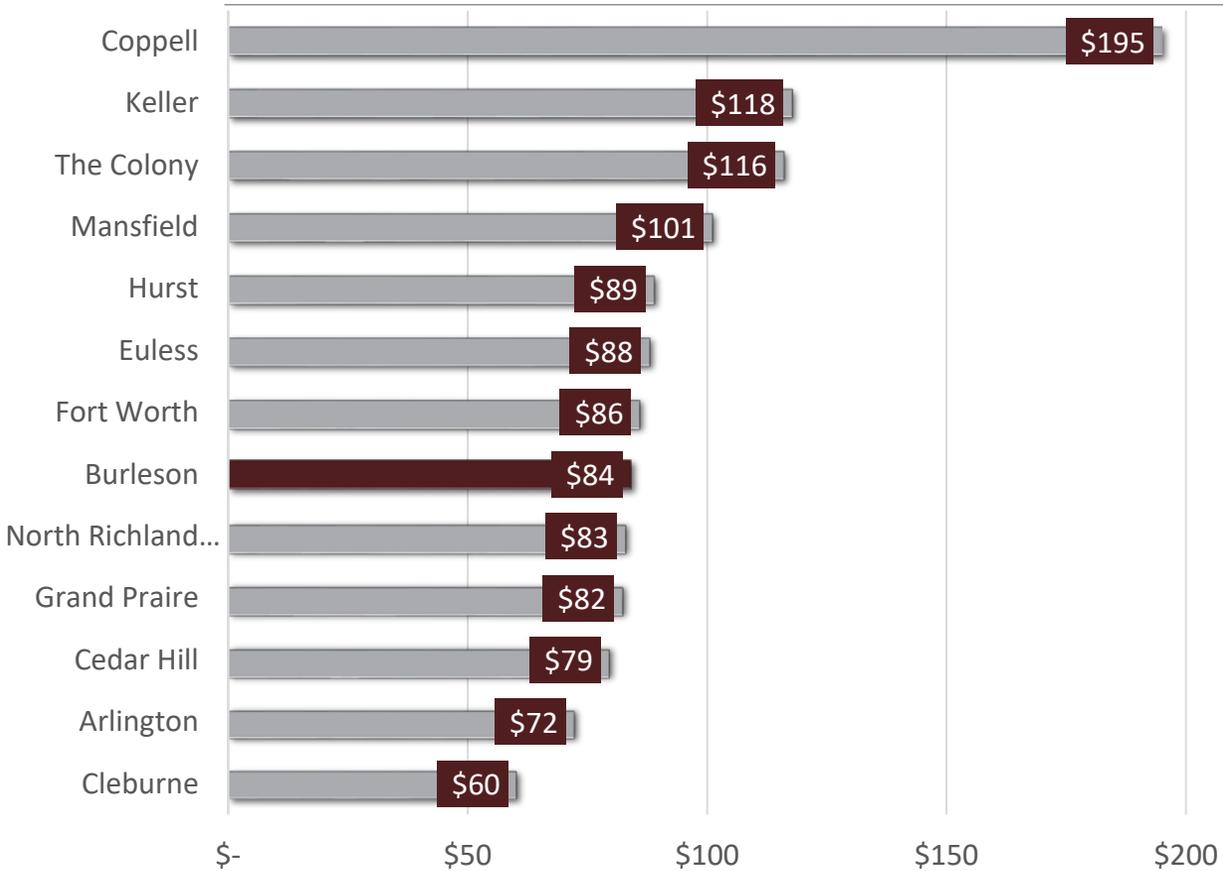


Note: 2021 is an estimated figure.

Other City Comparisons

FY 2020 Assessed Value per Capita (\$1,000)

FY 2020 Employees per Citizens (1,000)



Public Safety Enhancements

1 new Sergeant, 1 additional police officer (Effective Oct. 1, 2020), 2 additional police officers (Effective April 1, 2021) and associated vehicles and equipment (\$752,888)

These positions complete the formation of the Power Shift that began last year. Combined with the additional resources that were added last year, the department will be able to more quickly respond to increased calls for service in the core of the city.

1 additional detective and new vehicle – Effective April 1, 2021: (\$113,686)

Stabilizes the workload among all investigators to allow for more complete and thorough investigations of all crimes reported by citizens.

1 new School Resource Officer and new vehicle – Effective Oct. 1, 2020: (\$200,949)

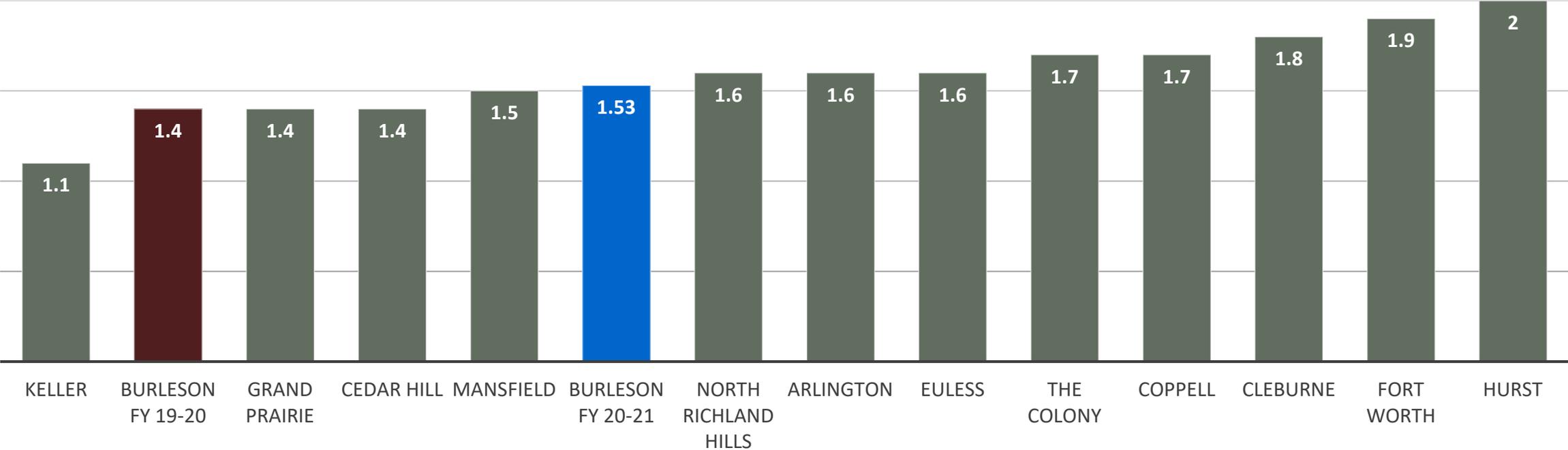
Distributes the level of workload among SROs while providing an additional police presence for Realm Middle School.

Public safety dispatch study call center: (ongoing cost of \$300,000)

This study will yield recommendations on how the city can further increase its response times to emergency calls, in accordance with the Council's strategic emphasis on improving public safety. It will prompt the creation of four emergency call center positions including positions for a Public Safety Communications Manager, Quality Assurance/Training Supervisor, and two shift supervisors

Public Safety Enhancements

Sworn Police Officers per 1,000 Population



Compensation and Benefits: FY 2020-21

Market Adjustments	Merit Increase	Health Insurance	Retirement
<ul style="list-style-type: none">• Police and Fire Sworn Positions (i.e. step-plan) on April 1, 2021 at a cost of \$258,500 (includes 3% merit)• Police and Fire Non-Sworn Positions (i.e. non-step-plan) on April 1, 2021 at a cost of \$92,000	<ul style="list-style-type: none">• All other employees are budgeted to receive an average 3.0% merit increase effective April 1, 2021 at a cost of \$294,000 for non-sworn positions	<ul style="list-style-type: none">• City contribution into the Health Insurance Fund will increase by 5% from FY 2021 to 2025• Employee premiums will not increase in FY 2021, but will increase by 5% from FY 2022 to 2025	<ul style="list-style-type: none">• TMRS rate increased from 15.61% to 16.16%• Funding ratio is 81.7% and closed amortization period is 25 years as of December 31, 2018

Other Focus Areas

Improve Traffic Flow

- Funding for an additional traffic engineer and a signal technician at a net cost of \$157,249. The traffic engineer will, in accordance with the city's Intelligent Transportation Strategic Plan, be responsible for ensuring that the city's traffic lights and signals are effectively established and maintained.

Public Safety Enhancements

- Half-year funding for an additional entry-level Fire Fighter at a cost of \$46,500.

Technology Enhancements

- \$415,000 has been allocated to begin the implementation of the Technology Strategic Plan (to improve the City's technology infrastructure).

Other Focus Areas

Community Development Enhancements

- Funding for zoning and ordinance consulting concerning implementation of the City's Comprehensive Plan at a one-time cost of \$120,000.

Water/Wastewater Enhancements

- Funding for a new computerized maintenance/asset management software at a cost of \$104,771, cost shared between the General and Water/Wastewater Funds.
- Funding for a new E-Builder software at a cost of \$47,960, evenly funded between both the General and Water/Wastewater Funds.

Focus Area Analysis

The majority of the recommended decision packages this year are one-time costs.

Of the decision packages included in the proposed budget:

One Time Costs	
Proposed FY 20-21 \$1,021,003	FY 2019-20 Budget \$391,493

↓

Recurring Costs	
Proposed FY 20-21 \$1,198,714	FY 2019-20 budget \$2,520,269

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Total Costs	
Proposed FY 2020-21 decision packages \$2,219,717	FY 2019-20 Budget \$2,694,462

Organization and Structure of Overall Budget

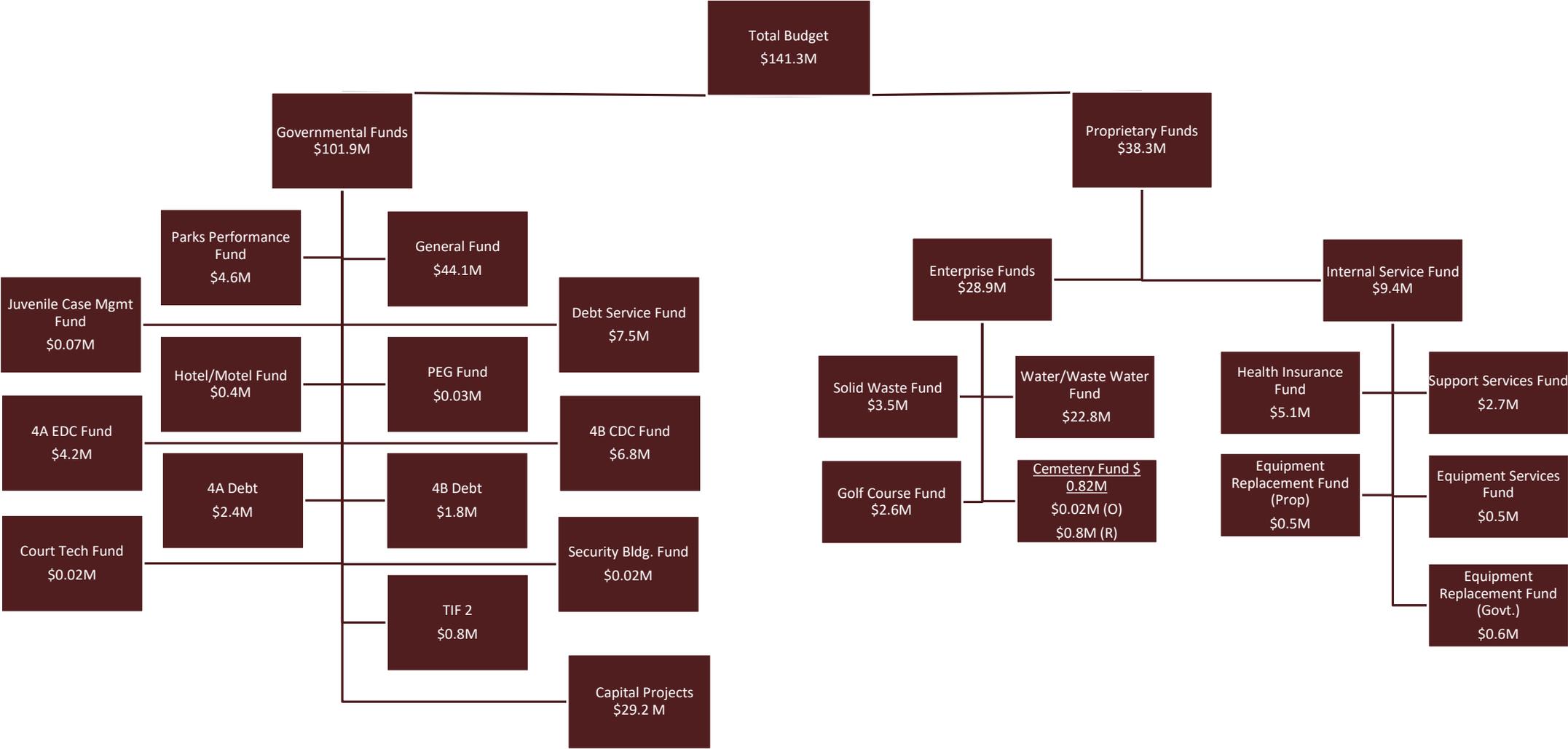
Organization and Structure of the Budget

Fund accounting concept is a key to understanding municipal budgets.

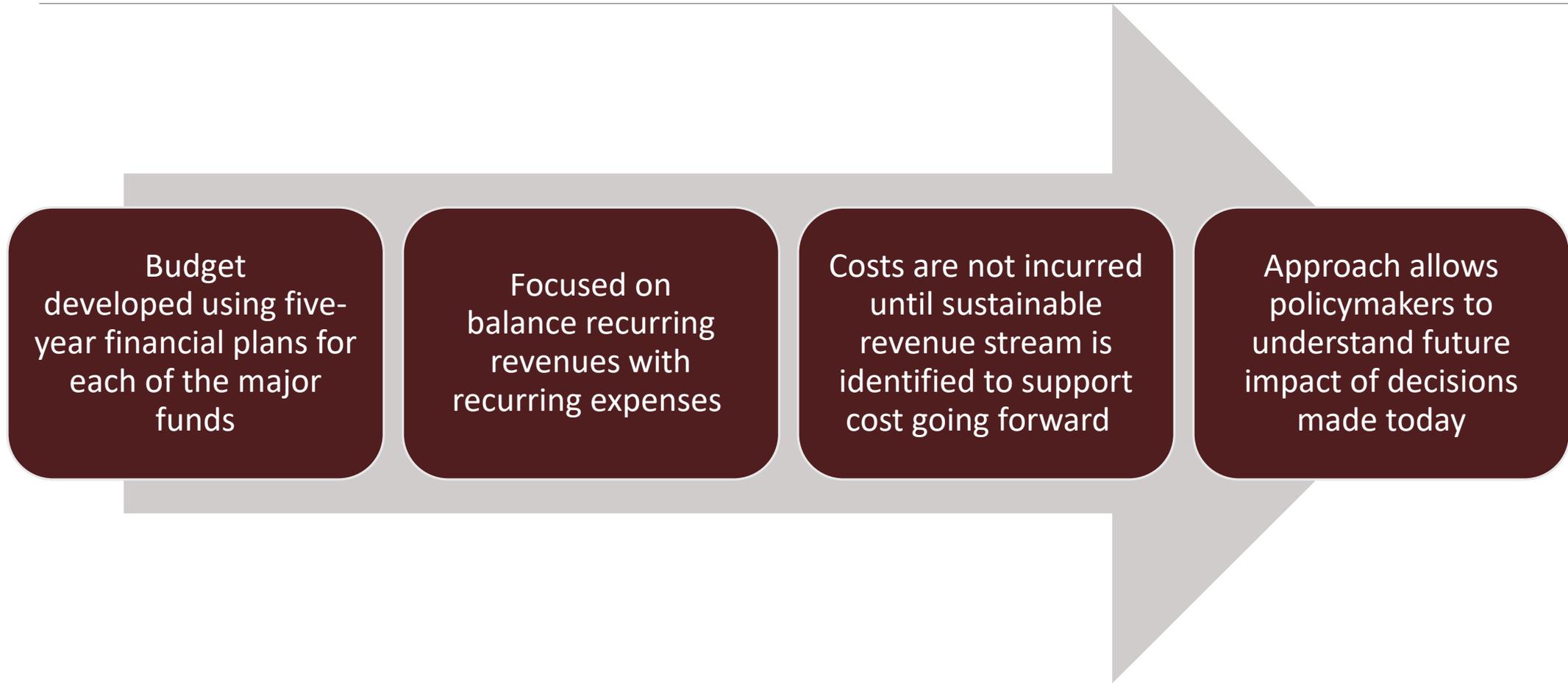
- Designed to segregate funds designated for specific purposes.
- Cash is managed through “pooled” system.

Governmental Funds	Proprietary Funds	Special Revenue Funds
Relies on subsidies from taxes to support operations Example: General Fund	Assess fees to cover their costs (e.g. self-supporting operations) Example: Water/Sewer Fund	Utilizes specifically designated funds Example: 4A Economic Development Corporation

Overall Budget



Long-Term Budget Focus



General Fund

Assumptions for General Fund

Assessed Value Increases

- FY 2021 – Assumes 1% decrease of existing properties and 4% decrease for new construction.
- FY 2022 – Assumes 1% growth of existing properties and 2% growth for new construction.
- FY 2023 through 2025 – Assumes 3% growth of existing property and 2% growth of new construction.

Debt Service Tax Rate – Increase of \$0.017 compared to FY 2019-20

General Fund Tax Rate – Decrease of \$0.0081 compared to FY 2019-20

Total Tax Rate – Decrease of **\$0.0089** compared to FY 2019-20

Sales Tax

- FY 2020 – Assumes 3% decrease
- FY 2021 – Assumes 3% increase
- FY 2022-2025 – Assumes 5% increase

Vacancy Management/Salary Savings

Budgeted savings in FY 2020-21 - \$370,000 in General Fund

Savings from normal turnover and attrition compared overall salary budget.

Management can exercise control over filling vacant positions.

- Provides additional flexibility to deal with any revenue shortfalls or unexpected expenses.

Property Values and Tax Rate

The proposed budget

Proposed Tax Rate

Maintenance & Operation	\$0.5187 / \$100
Debt Service	\$0.1924 / \$100
Total Proposed Tax Rate	\$0.7111 / \$100 (Represents a \$0.0089 decrease)

No-New-Revenue Tax Rate \$0.7006 / \$100

Rollback Tax Rate \$0.7254 / \$100

Certified Assessed Value \$4,198,941,990

Value Increase 3.9%

Property Tax Values

Tax Year	2016	2017	2018	2019	2020
Net Tax Value (\$Billions)					\$3.579
New Construction (\$Billions)					\$0.150
Base Tax Value	\$2.640	\$2.865	\$3.158	\$3.462	\$3.429
Value Change (\$Billions)	\$0.175	\$0.181	\$0.390	\$0.434	(\$0.033)
% Change	5.22%	8.50%	10.26%	9.60%	(1.0%)

Certified appraised value is \$4.199 billion for 2020 (excluding TIRZ)

- Johnson County Value is \$3.404 billion and Tarrant County Value is \$795 million
- 1% decrease compared to 2019 base tax value of \$3.462 billion.
 - \$150 million related to new construction

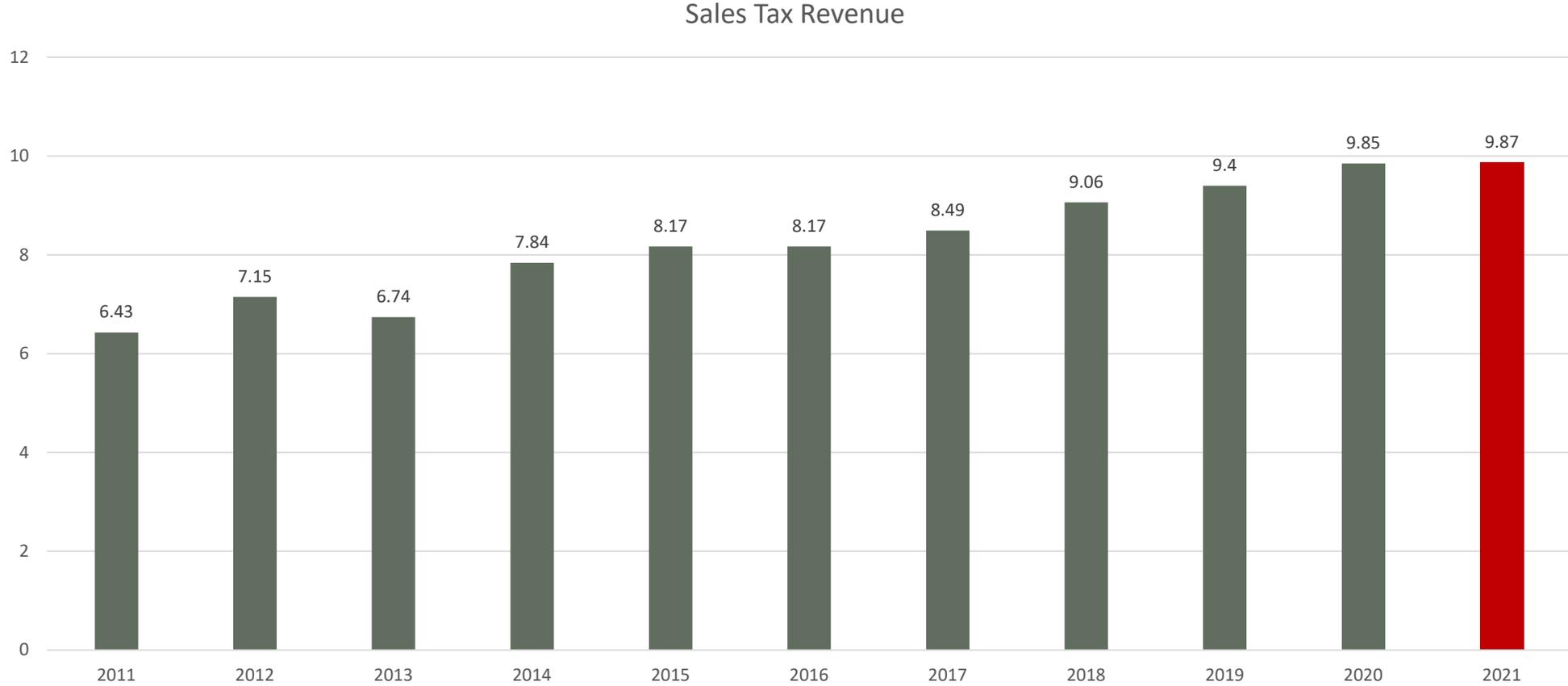
Appraised Value History (In Billions)



Tax Rate History

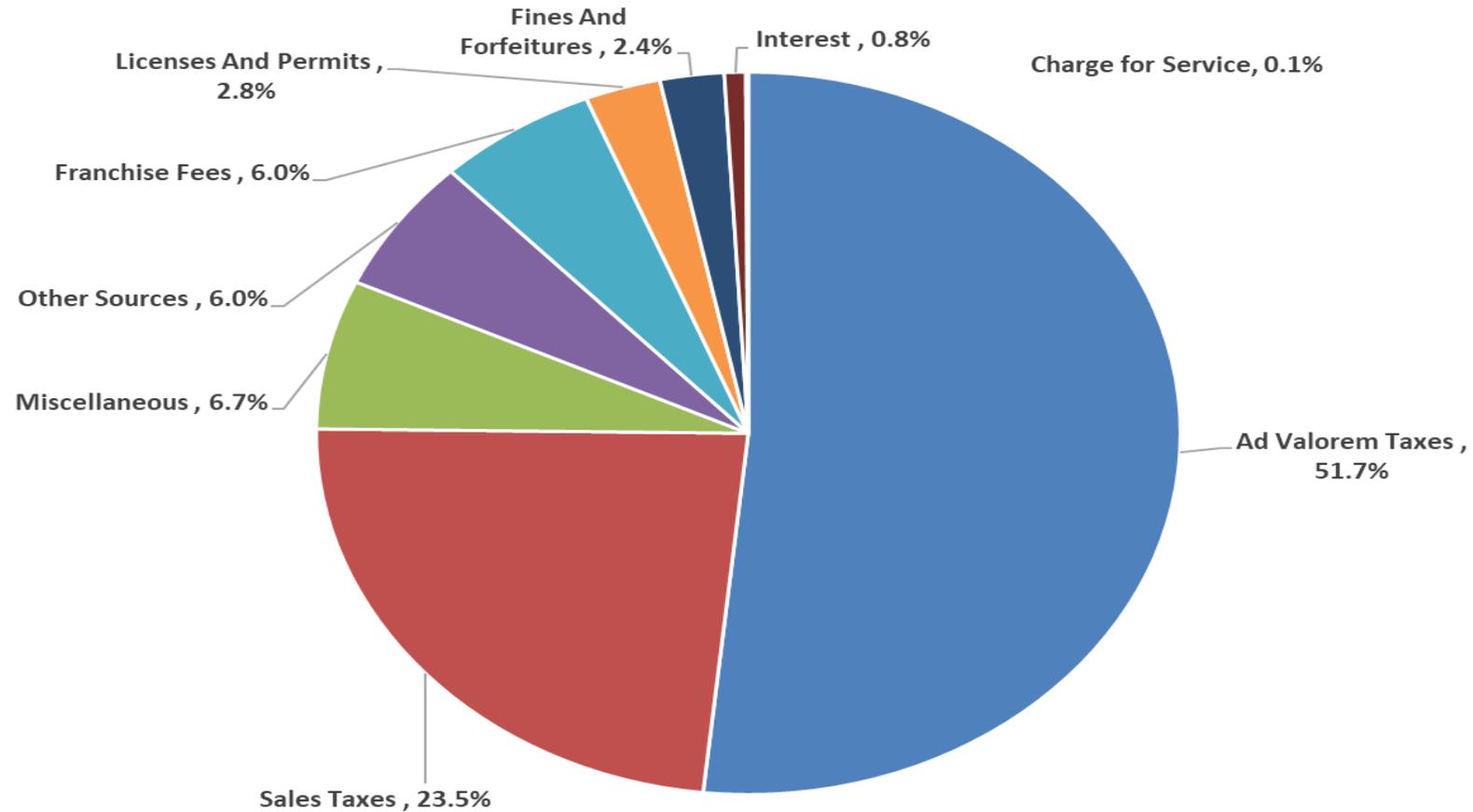
Tax Year	GF Rate	Debt Rate	Total Rate
FY 2020-21 Proposed	\$0.5187	\$0.1924	\$0.7111
FY 2019-20	\$0.5106	\$0.2094	\$0.7200
FY 2018-19	\$0.5228	\$0.2122	\$0.7350
FY 2017-18	\$0.5228	\$0.2122	\$0.7350
FY 2016-17	\$0.5228	\$0.2122	\$0.7350
FY 2015-16	\$0.5278	\$0.2122	\$0.7400
FY 2014-15	\$0.5278	\$0.2122	\$0.7400
FY 2013-14	\$0.5278	\$0.1622	\$0.6900
FY 2012-13	\$0.5278	\$0.1622	\$0.6900
FY 2011-12	\$0.5278	\$0.1622	\$0.6900

GF Sales Tax (In Millions)

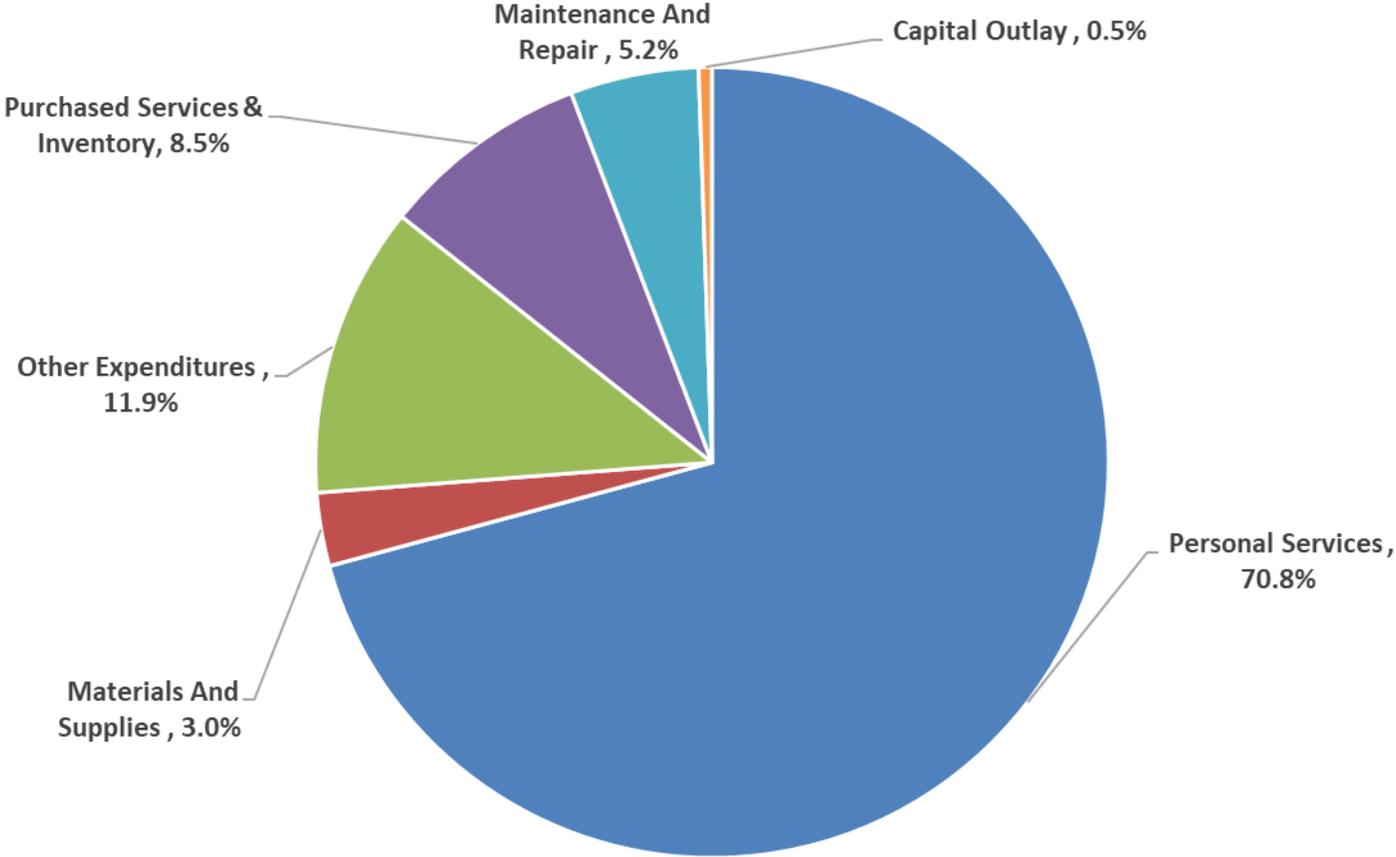


NOTE: FY 2021 is a estimated figure.

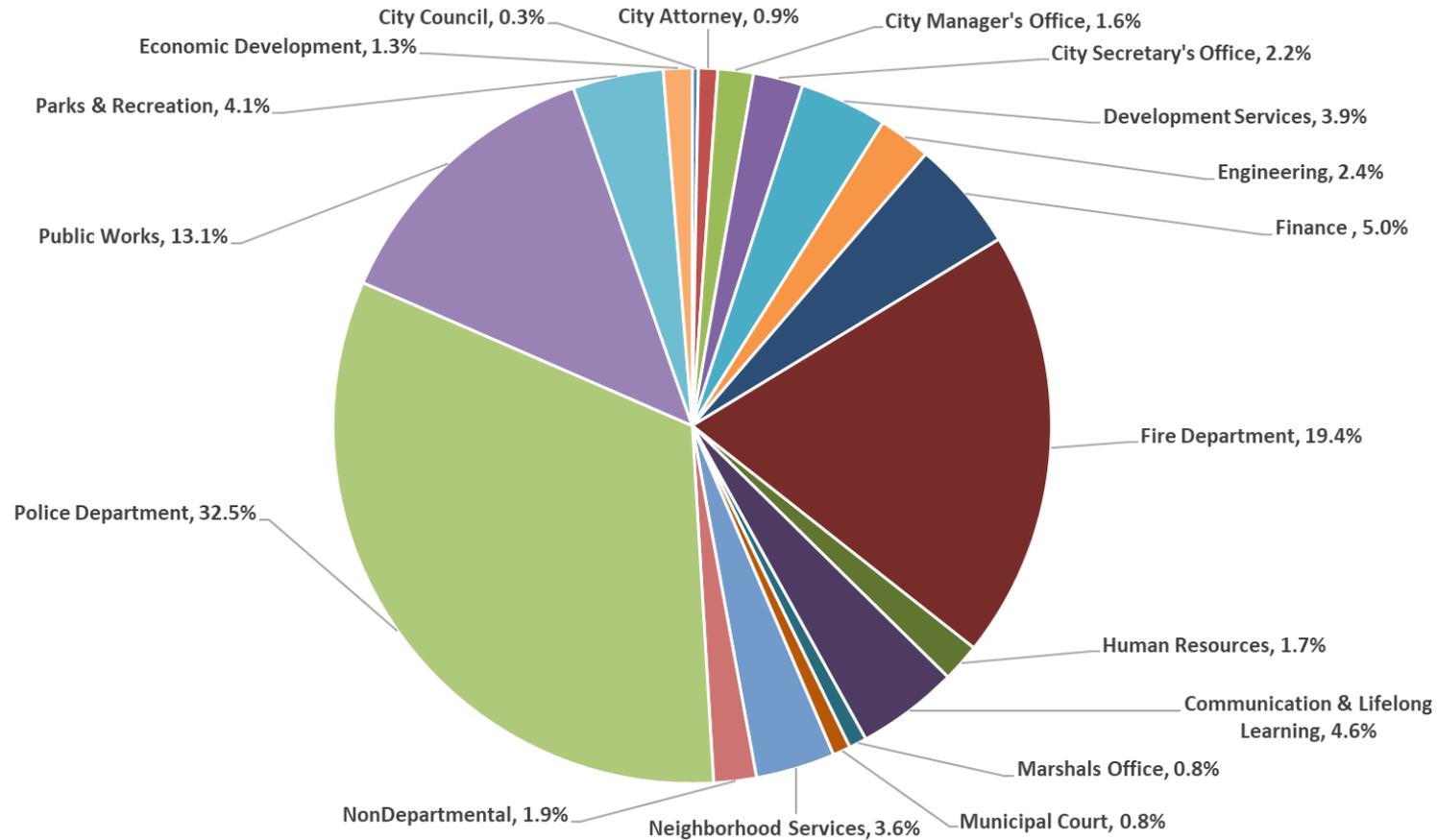
General Fund Revenue FY 20-21 Proposed Budget



General Fund Expenditures by Category FY 2020-21 Proposed Budget



General Fund Expenditures by Function FY 2020-21 Proposed Budget



Summary of Assumptions

	FY 21	FY 22	FY 23	FY 24	FY 25
Existing Appraised Value Growth	-1%	1%	3%	3%	3%
New Construction	4%	2%	2%	2%	2%
Sales Tax Growth	-3%	3%	5%	5%	5%
Compensation *	3%	3%	3%	3%	3%
Tax Rate	\$0.7111	\$0.7111	\$0.7111	\$0.7111	\$0.7111
Future Bond Sales	\$3 M	\$4.9 M	\$6.4 M	\$8.2 M	\$6.7 M

*Plus eligible step increases for Police/Fire.

*FY 21 Compensation effective 4/1/2021

General Fund Forecast

	FY 19-20 Adj. Budget	FY 19-20 Estimate	FY 20-21 Proposed	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Beginning Fund Balance	\$8,810,441	\$9,811,108	\$10,995,626	\$10,598,461	\$9,824,637	\$9,539,251	\$9,807,570
Property Tax	\$21,105,243	\$20,397,305	\$21,548,822	\$22,195,287	\$23,305,051	\$24,470,304	\$25,693,819
Sales Tax	\$9,850,000	\$9,876,647	\$10,172,946	\$10,681,594	\$11,215,673	\$11,776,457	\$12,365,280
Other Revenues	\$10,028,972	\$10,688,451	\$11,817,921	\$12,031,087	\$12,383,230	\$12,801,046	\$13,243,493
Total Revenues	\$40,984,215	\$40,962,403	\$43,539,689	\$44,907,968	\$46,903,954	\$49,047,807	\$51,302,592
Base Expenses	\$40,981,705	\$41,814,670	\$41,720,755	\$42,327,358	\$43,674,670	\$44,936,501	\$46,374,392
Proposed Supplemental	\$ -	\$ -	\$2,219,717	\$1,571,112	\$1,596,714	\$1,643,084	\$1,650,245
Future Supplemental	\$ -	\$ -	\$ -	500,000	\$750,000	\$1,000,000	\$1,250,000
Total Expenditures	\$40,981,705	\$39,777,885	\$43,936,854	\$45,681,792	\$47,189,340	\$48,779,487	\$50,507,443
Ending Fund Balance	\$8,812,951	\$10,995,626	\$10,598,461	\$9,824,637	\$9,539,251	\$9,807,570	\$10,602,719
Change in Fund Balance	\$2,510	\$1,184,518	(\$397,165)	(\$773,825)	(\$285,386)	\$268,320	\$795,148
FB % of Expenditure	21.50%	26.30%	24.01%	21.51%	20.21%	20.11%	20.99%

Key GF Decision Packages Recommended

Department	Description	FTEs	One-Time Cost	Recurring Costs	Total Costs	Net Costs
City Council	Closed Captioning and Transcripts of Council Meetings			\$19,200	\$19,200	\$19,200
City Secretary	Election Expense		\$63,000		\$63,000	\$63,000
Engineering (Capital)	E-Builder Software			\$23,980	\$23,980	\$23,980
Environmental Services	Computer Software			\$8,000	\$8,000	\$8,000
Finance	Single Audit			\$4,000	\$4,000	\$4,000
Finance	OPEB Actuarial Study		\$9,000		\$9,000	\$9,000
Finance	Vendor Verification Subscription			\$1,200	\$1,200	\$1,200
Fire/EMS	Entry level firefighter	1.00		\$46,810	\$46,810	\$46,810
Fire/EMS	Squad 1 Staffing/Response Study		\$45,000		\$45,000	\$45,000
Human Resources	Professional Comp Work Off Year - Minor Evaluation		\$5,000		\$5,000	\$5,000
Library	Library RFID Upgrades to Windows 10		\$3,998	\$9,341	\$13,339	\$13,339
Library	Library Self-Checkout Service for Smartphones		\$2,792	\$948	\$3,740	\$3,740
Library	Library Online Registration		\$10,000	\$4,500	\$14,500	\$14,500
Library	WiFi Hotspots			\$1,300	\$1,300	\$1,300
Library	Library Document Station		\$5,172	\$623	5,795	5,795

Key GF Decision Packages Recommended

Department	Description	FTEs	One-Time Cost	Recurring Costs	Total Costs	Net Costs
Library	Library Security Cameras		\$12,716		\$12,716	\$12,716
Library	Library Garden Additions		\$4,700		\$4,700	\$4,700
Non-Departmental	IT Strategic Plan Implementation		\$100,000		\$100,000	\$100,000
Parks Maintenance	Parks Superintendent – Car Allowance			\$3,500	\$3,500	\$3,500
Planning	Comprehensive Plan Zoning Ordinance Consulting Fee		\$120,000		\$120,000	\$120,000
Police	Power Shift (1 Sergeant/1 Officer/2 vehicles)	2.00	\$174,860	\$269,209	\$444,069	\$444,069
Police	Detective (1 Detective/1 vehicle)	1.00	\$58,230	\$55,456	\$113,686	\$113,686
Police	Student Resource Officer (1 SRO/1 vehicle)	1.00	\$86,930	\$114,019	\$200,949	\$200,949
Police	2 Officers (2 Officers/2 vehicles) – part of Power Shift	2.00	\$173,860	\$134,959	\$308,819	\$308,819
Police	Dispatch Study Recommendations	4.00		\$300,000	\$300,000	\$300,000
Public Works (Admin)	Work / Asset Management Software		\$29,925	\$22,461	\$52,386	\$52,386
Public Works (Streets & Traffic)	Traffic Signal Technician	1.00	\$55,000	\$48,966	\$103,966	\$103,966
Public Works (Streets & Traffic)	Traffic Engineer	1.00		\$84,019	\$84,019	\$84,019
Purchasing	Bonfire (Subscription)		\$4,063	\$7,500	\$11,563	\$11,563
Purchasing	Brine Production and Application Equipment			\$490	\$490	\$490
Purchasing	SmarshCell Trust Application		\$56,757	\$38,233	\$94,990	\$94,990
	Total	13.00	\$1,021,003	\$1,198,714	\$2,219,717	\$2,219,717

Debt Service Funds

Debt Service Fund

- \$69.421 million outstanding tax-supported debt
- Debt service tax rate: \$0.1924 (*down* from \$0.2094)
- Fund balance at year-end estimate for FY 2020 \$1,835,517
- A presentation on bond issue debt will be given in the August 17th Council work session.

Total Outstanding Bond Debt

Supporting debt	Outstanding Principal	Percentage
Tax Supported Debt	\$69,421,129	45%
Water & Sewer	\$58,495,000	38%
4A	\$13,852,657	9%
4B	\$11,030,000	7%
Golf	\$1,686,214	1%
Total Outstanding Debt*	\$154,485,000	100%

* All bond debt must be used for capital projects and cannot be used for operations.

Outstanding Bond Debt

Tax Supported Bond Debt

General Obligation -	\$39,091,129
Certificates of Obligation -	<u>\$30,330,000</u>
Total Outstanding -	\$69,421,129

FYE	Tax Supported Debt		
	Principal	Interest	Total P&I
2021	\$ 4,838,770	\$ 2,648,522	\$ 7,487,292
2022	\$ 4,689,991	\$ 2,549,855	\$ 7,239,846
2023	\$ 5,056,741	\$ 2,348,918	\$ 7,405,659
2024	\$ 5,442,391	\$ 2,125,445	\$ 7,567,836
2025	\$ 5,743,602	\$ 1,887,247	\$ 7,630,849
2026	\$ 5,041,544	\$ 1,647,011	\$ 6,688,555
2027	\$ 4,823,971	\$ 1,416,400	\$ 6,240,371
2028	\$ 4,453,971	\$ 1,203,466	\$ 5,657,437
2029	\$ 3,393,824	\$ 1,036,598	\$ 4,430,422
2030	\$ 3,533,824	\$ 896,501	\$ 4,430,325
2031	\$ 3,061,250	\$ 748,306	\$ 3,809,556
2032	\$ 3,196,250	\$ 623,875	\$ 3,820,125
2033	\$ 3,275,000	\$ 498,584	\$ 3,773,584
2034	\$ 3,405,000	\$ 370,384	\$ 3,775,384
2035	\$ 2,705,000	\$ 260,275	\$ 2,965,275
2036	\$ 2,350,000	\$ 175,244	\$ 2,525,244
2037	\$ 1,905,000	\$ 104,509	\$ 2,009,509
2038	\$ 1,620,000	\$ 48,675	\$ 1,668,675
2039	\$ 700,000	\$ 13,300	\$ 713,300
2040	\$ 185,000	\$ 1,850	\$ 186,850
	<u>\$ 69,421,129</u>	<u>\$ 20,604,967</u>	<u>\$ 90,026,096</u>

Proprietary Funds

Water/Wastewater

Key issues in the development of the budget:

Enhance Future Capacity

- Completion of sewer project from City of Fort Worth to enhance future capacity for development
- \$14,688,442 – Expected debt issuance in 2021
- First debt service in 2022

Upgrades

- Software and equipment upgrades of \$86,143

Comprehensive Evaluation

- Identified approx. \$6.0 million in unallocated funds
- Proposed bond sale was reduced from \$7.7 million to \$4.7 million
- Allocated \$2.3 million to operations from excess equipment replacement fund contributions

Rates

- No sewer rate increase proposed for FY 2020-2021
- **3% decrease** in water rate proposed for FY 2020-21

Water/Sewer Fund Forecast

	FY 18-19 Actual	FY 19-20 Estimate	FY 20-21 Proposed	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Beginning Fund Balance	\$6,112,494	\$5,787,541	\$8,758,654	\$9,684,305	\$9,298,609	\$8,454,340	\$7,138,844
Water Revenue	\$11,208,101	\$12,157,000	\$12,035,430	\$12,276,139	\$12,521,661	\$12,772,095	\$13,027,536
Sewer Revenue	\$9,023,975	\$9,717,000	\$9,906,140	\$10,099,063	\$10,787,797	\$11,524,743	\$12,087,980
Other Revenues	\$2,102,494	\$3,823,215	41,815,613	\$1,848,111	\$1,755,927	\$1,812,917	\$1,623,333
Total Revenues	\$22,334,570	\$25,697,215	\$23,757,183	\$24,223,313	\$25,065,385	\$26,109,755	\$26,738,849
Base Expenses (Debt/Total Exp)	\$22,659,523	\$22,726,102	\$22,704,084	\$24,542,922	\$25,841,587	\$27,355,100	\$27,414,552
Total Supplementals	\$ -	\$ -	\$127,448	\$66,086	\$68,068	\$70,110	\$72,214
Total Expenditures	\$22,659,523	\$22,726,102	\$22,831,532	\$24,609,008	\$25,909,655	\$27,425,210	\$27,486,766
Ending Fund Balance	\$5,787,541	\$8,758,654	\$9,684,305	\$9,298,609	\$8,454,340	\$7,138,884	\$6,390,968
Change in Fund Balance	(\$324,953)	\$2,971,113	\$925,651	(\$385,696)	(\$884,269)	(\$1,315,456)	(\$747,916)
FB % of Expend. *	38.1%	38.5%	42.4%	37.8%	32.6%	26.0%	23.3%

* FY 2020-21 Excludes one time items.

Solid Waste Fund

Assumptions

- Revenues
 - No projected fee increase for FY2021-2025
 - 1.5% - 2% increase in growth for FY2021-2025
- Expenditure
 - Collection contract – Average cost \$2.6 million.
 - Current contract expires in FY 2024
 - Recycling program – average cost \$489,000

Solid Waste Fund Forecast

	FY 18-19 Actual	FY 19-20 Estimate	FY 20-21 Proposed	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Beginning Fund Balance	\$1,793,333	\$2,001,306	\$1,779,025	\$1,547,092	\$1,284,106	\$988,899	\$677,143
Solid Waste Fees	\$3,338,258	\$3,276,087	\$3,276,087	\$3,325,228	\$3,375,107	\$3,442,609	\$3,511,461
Other Revenues (Int. & Misc)	449,486	\$28,000	\$22,000	\$22,660	\$23,340	\$24,040	\$24,761
Total Revenues	\$3,387,744	\$3,304,087	\$3,298,087	\$3,3347,888	\$3,398,447	\$3,466,649	\$3,536,222
Collection Contract	\$2,466,416	\$2,509,273	\$2,504,619	\$2,554,711	\$2,605,806	\$2,657,922	\$2,711,080
Recycling	\$453,293	\$460,462	\$460,714	\$474,535	\$488,771	\$503,435	\$518,538
Overhead/Franchise	\$260,062	\$556,633	\$564,687	\$581,628	\$599,076	\$617,049	\$635,560
Total Expenditures	\$3,179,771	\$3,526,368	\$3,530,020	\$3,610,874	\$3,693,653	\$3,778,405	\$3,865,178
Ending Fund Balance	\$2,001,306	\$1,779,025	\$1,547,092	\$1,284,106	\$988,899	\$677,143	\$348,187
Change in Fund Balance	\$188,794	(\$222,281)	(\$231,933)	(\$262,986)	(\$295,207)	(\$311,756)	(\$328,956)
FB % of Expend. *	62.94%	50.45%	43.83%	35.56%	26.77%	17.92%	9.01%

Solid Waste Monthly Fee Comparison

Fee	FY 2019-20 Adopted	FY 2020-21 Proposed	Variance
Residential Refuse & Recycling:	\$19.20	\$19.20	-
Minor Commercial Collection	\$19.20	\$19.20	-
Major Commercial Collection	\$34.56	\$34.56	-
			No (%) change

2020 Monthly Fee Comparison to Area Cities

City	Source	Water	Sewer	Solid Waste	Solid Waste Tax	SWU	Total
Cedar Hill	DWU	\$45.80	\$38.18	\$16.46	\$ -	\$ -	\$100.44
Coppell	DWU	\$39.90	\$30.24	\$17.18	\$1.38	\$1.00	\$89.70
Duncanville	DWU	\$36.56	\$48.02	\$23.99	\$1.42	\$3.50	\$113.49
The Colony	DWU/Own	\$41.16	\$28.53	\$19.29	\$1.47	\$3.50	\$94.82
Haltom City	FWWC	\$71.20	\$30.75	\$12.08	\$1.00	\$6.81	\$109.94
Hurst	FWWC	\$53.77	\$31.62	\$12.73	\$1.09	\$4.00	\$99.05
-Keller	FWWO	\$49.73	\$34.38	\$14.10	\$1.16	\$7.00	\$93.35
Southlake	FWWO	\$69.35	\$49.16	\$16.14	\$1.33	\$8.00	\$143.98
Cleburne	Own	\$42.00	\$17.37	\$16.80	\$1.39	\$2.75	\$80.31
Average	-	\$49.94	\$32.25	\$16.53	\$1.28	\$4.72	\$102.79
Burleson	FWWO	\$48.90	\$43.10	\$18.20	\$1.50	\$ -	\$111.70

Golf Fund

Presented with Special Revenue Funds due to 4B Subsidy.

Internal Service Funds

Support Services Fund

Support Services Fund - \$2,724,800 proposed for FY 2020-2021

- Proposed end-of-year working capital (FY 2020-2021) - \$323,052

The Information Technology Department has completed the IT Strategic Plan.

The city has created an IT Governance Committee to provide guidance for the city's future IT initiatives. The committee will be developing a capital program in association with the findings of the strategic plan.

This proposed budget sets aside \$415,000 to continue implementing the capital program:

- Improvement of the City's technology infrastructure by hiring of an ERP consultant to assist with replacement of our current ERP which has reached end-of-life, segregating our public safety consortium data from city network in order to mitigate cyber security risks, and updating our core network infrastructure which has also reached end-of-life.

Health Insurance Fund

- A health insurance internal service fund has been created for the 2020-21 Fiscal Year in order to move the City's health insurance costs out of the General Fund and into its own self-sustaining internal service fund.
- Health Insurance Funding:
 - City contribution into the Health Insurance Fund will increase by 5% from FY 2021 to 2025
 - Employee premiums will not increase in FY 2021, but will increase by 5% from FY 2022 to 2025

Health Insurance Fund

	FY 19-20 Estimate	FY 20-21 Proposed	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Beginning Fund Balance	\$1,369,818	\$1,726,626	\$2,139,017	\$2,436,002	\$2,596,111	\$2,588,188
Contributions	\$5,142,555	\$5,519,357	\$774,325	\$,042,041	\$6,323,143	\$6,618,300
Interest	\$17,714	\$12,000	\$12,360	\$12,731	\$13,113	\$13,506
Miscellaneous	\$7,200	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Total Revenues	\$5,167,469	\$5,538,357	\$5,793,685	\$6,061,772	\$6,343,256	\$6,638,806
Claims and Admin Charges	\$4,809,113	\$5,124,354	\$5,495,088	\$5,900,051	\$6,349,567	\$6,830,398
Other Expenditures	\$1,548	\$1,612	\$1,612	\$1,612	\$1,612	\$1,612
Total Expenditures	\$4,810,661	\$5,125,966	\$5,496,700	\$5,901,663	\$6,351,179	\$6,832,010
Ending Fund Balance	\$1,726,626	\$2,139,017	\$2,436,002	\$2,596,111	\$2,588,188	\$2,394,984
Change in Fund Balance	\$356,808	\$412,391	\$296,985	\$160,109	(\$7,924)	(\$193,204)
FB % of Expend.	36%	42%	44%	44%	41%	35%

Other Internal Service Funds

Equipment Services Fund - \$531,679 proposed for FY 2020-2021

- Proposed end-of-year working capital (FY 2020-2021) - \$5,812

Governmental Equipment Replacement Fund– \$488,274 proposed for FY 2020-2021

- 4 pieces of equipment scheduled for replacement
- 1 fire marshal vehicle scheduled for replacement
- 3 police vehicles scheduled for replacement
- Proposed end-of-year working capital (FY 2020-2021) - \$4,736,020

Proprietary Equipment Replacement Fund- \$239,000 proposed for FY 2020-2021

- 3 pieces of water equipment scheduled for replacement
- Proposed end-of-year working capital (FY 2020-2021) - \$884,761

Special Revenue Funds

4A Economic Development Corp

FY 2020-2021 proposed budget is \$4,157,925.

Projected 4A sales tax revenue is \$5,086,472.

Projected fund balance is \$8.1 million by year end.

The proposed budget includes:

- \$2.4 million allocated for debt service
- \$825,000 for economic development incentives
- \$256,000 for personnel costs
- \$110,000 for marketing and events

4A Financial Overview

	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Proposed	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Beginning Fund Balance	\$5,320,989	\$5,415,295	\$6,994,147	\$8,103,319	\$9,822,864	\$11,921,400	\$14,410,873
Sales Tax Revenue	\$5,067,000	\$4,938,323	\$5,086,472	\$5,340,796	\$5,607,836	\$5,888,228	\$6,182,639
Other Revenue	\$214,625	\$206,132	\$180,625	\$186,044	\$190,853	\$196,578	\$202,475
Total Revenue	\$5,281,625	\$7,016,857	\$5,267,097	\$5,526,840	\$5,798,688	\$6,084,806	\$6,385,114
Personnel	\$226,442	\$258,470	\$255,658	\$263,082	\$271,651	\$280,511	\$289,672
Debt Service Payment	\$2,047,031	\$2,403,931	\$2,393,731	\$1,990,420	\$1,828,096	\$1,666,403	\$1,738,250
Other Expenditure	\$1,525,891	\$1,758,573	\$1,508,536	\$1,553,792	\$1,600,406	\$1,648,418	\$1,697,871
Transfer to Gen Debt Service*	\$ -	\$1,017,031	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure	\$3,799,664	\$5,438,005	\$4,157,925	\$3,807,294	\$3,700,153	\$3,595,332	\$3,725,793
Net Revenue (Loss)	\$1,481,961	\$1,578,852	\$1,109,172	\$1,719,545	\$2,098,535	\$2,489,474	\$2,659,321
Ending Fund Balance	\$5,415,295	\$6,994,147	\$8,103,319	\$9,822,864	\$11,921,400	\$14,410,873	\$17,070,195
FB% to Expenditure	179.04%	128.62%	194.89%	258.00%	322.19%	400.82%	458.16%

4B Community Development Corp

FY 2020-2021 proposed budget is \$6,773,104

- Projected 4B revenue is \$5,111,473

Projected FY 2020-2021 YE fund balance is \$1,676,631

- 24.90% fund balance percent of expenditures

\$2,212,303 allocated for debt service

- \$4,985,884 in new bond issuance for community park land acquisition and design, splash pad construction, and Bailey Lake improvements

The 4B Fund currently projects approximately \$11.3 million in new debt issuance over the next five years in support of Five-Year Parks CIP projects.

4B Financial Overview

	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Proposed	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Beginning Fund Balance	\$2,966,692	\$3,311,064	\$3,297,999	\$1,676,368	\$1,447,145	\$1,384,356	\$1,279,557
Sales Tax Revenue	\$5,067,000	\$4,938,323	\$5,086,473	\$5,340,796	\$5,607,836	\$5,888,228	\$6,182,119
Other Revenue	\$35,000	\$35,134	\$25,000	\$30,000	\$35,000	\$40,000	\$45,000
Transfer in	\$ -	\$779,713	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$5,102,000	\$5,753,170	\$5,111,473	\$5,370,799	\$5,642,836	\$5,928,228	\$6,227,639
Debt Service Payment	\$1,819,875	\$1,819,875	\$1,851,225	\$1,783,325	\$1,973,950	\$2,084,538	\$2,084,750
Golf Course Debt	\$365,716	\$365,716	\$362,078	\$371,403	\$375,586	\$370,532	\$382,208
Golf Transfer	\$796,000	\$1,494,840	\$784,914	\$585,777	\$669,212	\$791,819	\$826,677
PPF Transfer	\$1,531,000	\$1,772,804	\$3,361,387	\$2,486,014	\$2,313,377	\$2,412,639	\$2,484,285
Other Expenditures	\$288,000	\$313,000	\$373,500	\$373,500	\$373,500	\$373,500	\$373,500
Total Expenditures	\$4,800,591	\$5,766,235	\$6,733,104	\$5,600,019	\$5,705,625	\$6,033,027	\$6,151,420
Net Revenue (Loss)	\$301,409	(\$13,065)	(\$1,621,631)	(\$229,223)	(\$62,789)	(\$104,799)	\$76,219
Ending Fund Balance	\$3,268,101	\$3,297,999	\$1,676,368	\$1,447,145	\$1,384,356	\$1,279,557	\$1,355,776
FB% to Expenditure	68.08%	57.20%	24.90%	25.84%	24.26%	21.21%	22.04%

Parks Performance Fund (PPF)

PPF revenues highly impacted by COVID-19.

- Significant decrease in BRiCk memberships and decrease in activity fees across all business units.
- 2,329 primary (paying) BRiCk members on March 15, 2020. 1,330 primary (paying) members on August 4, 2020.
- **43% decrease in primary BRiCk members since outbreak of COVID-19.**

Revenue projections for FY 2020-2021 volatile – depends on progress made against COVID-19.

- Assuming severely restricted revenue through end of calendar year 2020, with incremental recovery beginning February 2021.

City management will closely monitor financial situation. Retain flexibility to manage conditions as they emerge.

- Proposed supplemental funding will be closely examined before actual expenditures made.

Parks Performance Fund

BRiCk Operations

	FY 2019 Actual	FY 2020 Estimate	FY 2021 Proposed
<u>Revenues</u>			
Recreation Fees	\$330,513	\$91,513	\$220,709
Recreation Memberships	\$1,380,156	\$687,842	\$738,958
Other	\$212,828	\$108,951	\$120,627
Total Revenues	\$1,923,497	\$888,306	\$1,080,294
Expenditures	\$2,543,575	\$2,709,422	\$3,515,232
Differential	(\$620,082)	(\$1,821,116)	(\$2,434,937)
% Self-Sustaining	76%	33%	31%

Parks Performance Fund

BRiCk Operations – Proposed Supplemental Funding

Phone Queuing System - \$5,071

KidZone Update - \$14,900

Security Personnel in Gym (only if gym open) - \$12,514

Electronic Basketball Court Divider - \$22,000

SmartRec Software - \$48,500

Cardio Equipment Replacement (10-year schedule to 5-year schedule) - \$96,668

Upgrade Aquatic Flooring - \$12,295

Recreation Maintenance Tech (PT to FT in Jan. 2021) - \$45,194

Additional Fitness Programming - \$28,000

Equipment Maintenance & Repair Budget Increase - \$7,500

Clean Tile in Pool Party Rooms - \$5,000

Replace Pool Play Structure Mats - \$2,374

Total Proposed Supplemental Funding - \$300,016

Parks Performance Fund

Athletic Fields Operations

	FY 2019 Actual	FY 2020 Estimate	FY 2021 Proposed
<u>Revenues</u>			
Rec League Fees	\$21,955	\$4,275	\$15,971
Tournament Fees	\$85,801	\$19,800	\$55,921
Other	\$18,289	\$12,903	\$11,472
Total Revenues	\$126,045	\$36,978	\$83,363
Expenditures	\$760,092	\$823,353	\$823,585
Differential	(\$634,047)	(786,375)	(\$740,221)
% Self-Sustaining	17%	4%	10%

Parks Performance Fund

Russell Farm Operations

	FY 2019 Actual	FY 2020 Estimate	FY 2021 Proposed
<u>Revenues</u>			
Rental Fees	\$27,732	\$22,993	\$14,988
Activity Fees	\$9,943	\$4,223	\$6,220
Other	\$672	\$125	\$157
Total Revenues	\$38,348	\$27,341	\$21,364
Expenditures	\$155,879	\$185,582	\$214,538
Differential	(\$117,532)	(\$158,241)	(\$193,173)
% Self-Sustaining	25%	17%	11%

Parks Performance Fund

Russell Farm – Proposed Supplemental Funding

Security System Upgrade - \$3,010

Russell Farm Attendant (Part-Time) - \$13,557

Raise for Current Russell Farm Attendant (to \$12.50/hr) - \$2,485

Remodel/Restore West End of Baker Building - \$4,120

Total Proposed Supplemental Funding - \$23,172

Parks Performance Fund

All Operations

	FY 2019 Actual	FY 20120 Estimate	FY 2021 Proposed
Revenues	\$2,087,891	\$952,625	\$1,185,022
Expenditures*	\$3,459,546	\$3,718,357	\$4,553,355
Differential	(\$1,371,661)	(\$2,765,732)	(\$3,368,331)
% Self-Sustaining	60%	26%	26%

** FY 2020-2021 proposed budget includes a transfer of \$3,015,719 from 4B to sustain operations.*

PPF Financial Overview

	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Proposed	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Beginning Fund Balance	\$789,112	\$983,505	\$ -	\$ -	\$ -	\$ -	\$ -
Operations Service Fees	\$2,248,500	\$952,625	\$1,185,022	\$2,087,892	\$2,366,111	\$2,436,792	\$2,509,593
4B Transfer Subsidy	\$1,195,400	\$1,437,204	\$3,015,719	\$2,129,976	\$1,976,658	\$2,034,918	\$2,095,233
4B Transfer Administrative	\$335,600	\$335,600	\$345,688	\$356,038	\$366,719	\$377,721	\$389,052
Other Revenues	\$17,000	\$14,520	\$6,946	\$7,004	\$7,065	\$7,126	\$7,190
Total Revenues	\$3,796,500	\$2,739,949	\$4,553,355	\$4,580,910	\$4,716,553	\$4,856,557	\$5,001,069
Personnel	\$1,989,913	\$1,989,913	\$2,316,900	\$2,405,486	\$2,482,229	\$2,561,567	\$2,643,593
Other expenditures	\$1,733,541	\$1,733,541	\$2,236,455	\$2,175,424	\$2,234,324	\$2,294,990	\$2,357,476
Total Expenditures	\$3,723,454	\$3,723,454	\$4,553,355	\$4,580,910	\$4,716,553	\$4,856,557	\$5,001,069
Net Revenue (Loss)	(\$983,505)	(\$983,505)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Hidden Creek Golf Course

FY 2020-2021 proposed budget is \$2,617,923.

- \$664,404 transfer from 4B Fund to sustain operations.
- \$120,510 administrative transfer from 4B Fund.
- \$362,578 transfer from 4B Fund for debt service.
 - **Total 4B Fund Transfer to Golf Fund is \$1,147,492.**

FY 2020-21 proposed budget projects \$1,465,911 in revenue. \$235,337 projected increase from YE 2019 – 2020.

- \$3 across the board proposed greens fee increase. Projects \$91,000 in additional revenue.
- Additional \$55,500 in savings from moving mechanic position to fleet operations.

\$157,800 in proposed supplemental spending.

- \$54,200 for replacement of two greens mowers.
- \$62,000 in cost associated with a rebuild of water pumps.
- \$34,600 for improvements to driving range – expected to result in increased revenue.
 - Purchase will be delayed until final revenue projections confirmed.
- \$7,000 for increased wages to cover part-time staffing needs.

Golf Fund Financial Overview

	FY 2019 Actual	FY 2020 Estimate	FY 2021 Proposed
<u>Revenues</u>			
Operations Service Fees	\$1,293,872	\$1,234,064	\$1,465,911
Other Revenues	\$5,841	\$1,030	\$4,520
Total Revenues	\$1,299,713	\$1,235,094	\$1,470,431
Total Expenses	\$2,455,829	\$2,776,278	\$2,617,923
Differential	(\$1,156,116)	(\$1,541,184)	(\$1,147,492)
% Self-Sustaining	52.92%	44.49%	56.17%

Golf Fund Financial Overview

	FY 19-20 Budget	FY 19-20 Estimate	FY 20-21 Proposed	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Beginning Fund Balance	(\$648,687)	(\$319,372)	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Service Fees	\$1,335,696	\$1,234,064	\$1,465,911	\$1,509,888	\$1,555,185	\$1,601,840	\$1,649,986
4B Transfers Subsidy	\$734,000	\$1,377,840	\$664,404	\$461,652	\$541,363	\$660,134	\$691,042
4B Transfer Administrative	\$117,000	\$117,000	\$120,510	\$124,125	\$127,849	\$131,685	\$135,635
4B Transfer Golf Debt	\$365,716	\$365,716	\$362,578	\$371,403	\$375,586	\$370,532	\$382,208
Other Revenues	\$8,100	\$1,030	\$4,520	\$4,635	\$4,774	\$4,917	\$5,065
Total Revenues	\$2,560,512	\$3,095,650	\$2,617,923	\$2,471,704	\$2,604,757	\$3,160,558	\$2,863,845
Personnel	\$1,297,682	\$1,569,217	\$1,208,076	\$1,223,790	\$1,265,578	\$1,308,874	\$1,353,734
Debt Service	\$356,716	\$365,716	\$362,578	\$362,578	\$375,586	\$370,532	\$382,208
Other Expenditures	\$892,225	\$841,345	1,047,269	\$876,511	\$963,592	\$1,481,152	\$1,127,903
Total Expenditures	\$2,555,623	\$2,553,623	\$2,617,923	\$2,471,704	\$2,604,756	\$3,160,558	\$2,863,845
Net Revenues (Loss)	\$4,889	\$319,372	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance*	(\$643,798)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Golf fund operating with a zero fund balance based on 4B subsidy

TIF #2 (Old Town)

The budget proposes moving 1.0 FTE from the General Fund to the Old Town TIF in order to establish an Old Town Administrator position funded from the TIF to oversee plaza programming, improvements and maintenance. Estimated cost is \$85,900.

\$240,000 transfer to W&WW fund for reimbursement of land purchase. This is the 1st annual installment over a 5 year period.

Much of the capacity in the Old Town TIF is dedicated to the construction of the Mayor Vera Calvin Plaza - \$2.4 million

The Old Town TIF will see an increase in value in FY 2021 from the completion of Hard 8 Barbeque and Old South Pancake House.

TIF value is currently \$132,343,817. Revenue is projected at \$930,000 – approximately \$2.65 cents on the tax rate.

Estimated year-end balance for FY 2020-21 is approximately \$677,007.

Current obligations are approximately \$355,000/year.

TIF #3 (TOD)

TIF value is \$7,453,608.

Annual revenue is projected to be \$81,000.

The approximate balance at year-end for FY 2019-2020 is \$134,709.

No current obligations.

Other Funds

Municipal Court Security Fund (Building Security Fund)

- Revenue to be used for security personnel, services and items related to the municipal court building.
- Estimated Revenues - \$80,000
- Proposed Expenses - \$16,885

Municipal Court Technology fund

- Revenues to be used to purchase or maintain technology enhancements for municipal court operations
- Estimated Revenues - \$160,000
- Proposed Expenses - \$22,817

Juvenile Case Management Fund

- Revenues to be used for personnel cost, training, travel, supplies and other expenses related to the position of Juvenile Case Manager
- Estimated Revenues - \$190,000
- Proposed Expenses - \$72,579

Other Funds

Time Payment Fund (Judicial Efficiency)

- Revenue to be used for the purpose of improving the collections of outstanding court fees or improving the efficiency of the administration of justice.
- Estimated Revenues - \$12,500

Public Educational and Governmental Fund (PEG)

- Revenues to be used for capital expenditures related to a municipal public access channel and the broadcasting of council meetings to the public.
- Estimated Revenues - \$240,000
- Estimated Expenses - \$35,432

5 Year Capital Improvement Program

	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Total
Streets	\$11,847,785	\$7,735,079	\$6,375,462	\$8,217,929	\$6,910,170	\$41,086,425
Parks	\$400,000	\$4,985,884	\$2,500,000	\$1,500,000	\$ -	\$9,385,884
Water	\$5,119,385	\$1,524,732	\$9,273,482	\$11,441,258	\$ -	\$27,358,857
Sewer	\$5,563,875	\$16,602,865	\$1,210,040	\$136,642	\$1,415,248	\$24,928,670
Total	\$22,931,045	\$30,848,560	\$19,358,984	\$21,295,829	\$8,325,418	\$102,759,836

Summary Information

Monthly Rate Impact

Average Residential Customer

	FY 2020	FY 2021	Increase (Decrease)	% Change
Property Taxes*	\$120	\$118.5	(\$1.50)	-1.25%
Water	\$50.41	\$48.90	(\$1.51)	-3%
Wastewater	\$45.23	\$45.23	\$0	0%
Solid Waste	\$18.20	\$18.20	\$0	0%
Total	\$236.84	\$241.33	\$4.49	1.9%

* Based on an average home of \$200,000.

City of Burleson FTE Summary Estimate

	FY 2020	FY2021 Proposed	Variance
General Fund	283.01	289.01	6.0
4A Economic Development Corporation	2.0	2.0	0
TIF#2 Fund/Economic Development	0.0	1.0	1.0
Parks Performance Fund	52.37	53.87	1.5
Juvenile Case Manager (Court) Fund	0.0	1.0	1.0
Water/Wastewater Fund	29.0	29.0	0
Hidden Creek Golf Fund	21.67	19.67	(2.0)
Solid Waste Fund	0.0	0.0	0
Equipment Services Fund	3.0	4.0	1.0
Support Services Fund	10.0	10.0	0
Total All Funds	401.05	409.55	8.5

Total Expenditure Budget by Fund

(in millions)

	FY 2020	FY 2021 Proposed	Variance
General Fund	\$41.0	\$44.1	\$3.1
Debt Service FD - General	\$7.7	\$7.5	(\$0.2)
Water & Wastewater Fund	\$22.8	\$22.8	\$0.0
Solid Waste Fund	\$3.5	\$3.5	\$0.0
Hidden Creek Golf Course Fund	\$2.6	\$2.6	\$0.0
Parks Performance Fund	\$3.9	\$4.6	\$0.7
BCDC 4A Sales Tax SRF	\$3.8	\$4.2	\$0.4
BCDC 4B Sales Tax SRF	\$4.8	\$6.8	\$2.0
Capital Projects	\$ -	\$29.2	\$29.2
Other Funds	\$10.1	\$16.0	\$5.9
Total	\$100.2	\$141.3	\$41.1

Next Steps

August 6 – Special City Council Work Session to discuss budget and tax rate.

August 26 – Publish notices of public hearings on the budget and tax rate.

September 8 – Regular City Council meeting. Public hearing on the budget and tax rate and first reading of the budget and tax rate ordinances.

September 14 – Special City Council meeting. Final reading of the ordinances to approve the budget and tax rate.