# CITY OF BENBROOK, TEXAS

Filed
Tarrant County Clerk
**9:45 am, Oct 19 2026**
Mary Louise Nicholson
County Clerk
by **ngorena**

# FY 2026-27

# ADOPTED BUDGET

911 Winscott Road
Benbrook, Texas 76126
www.ci.benbrook.tx.us
(817) 249-3000

TABLE OF CONTENTS

## SECTION ONE – INTRODUCTION AND OVERVIEW


"Truth in Taxation" Disclosure Requirements ..... 7
Government Finance Officers Association Award for Distinguished Budget Presentation ..... 8
Key Administrative Officials ..... 10
City of Benbrook Organizational Chart ..... 11
Maps of Benbrook, Texas ..... 12
Comprehensive Plan ..... 14
Basic Financial Goals ..... 24
City Manager's Budget Message ..... 26
Impact of Budget on Benbrook's Future ..... 31
Budget Format ..... 33


## SECTION TWO – FINANCIAL STRUCTURE, POLICY, AND PROCESS


Fund/Department Relationships ..... 36
Basis of Budgeting ..... 38
Charter Requirements ..... 41
Financial Policies ..... 43
The Budget Process ..... 44
The Budget Amendment Process ..... 48


## SECTION THREE – FINANCIAL SUMMARIES


Fund Description– Operating Funds ..... 51
Combined Summary Statement – Operating Funds ..... 52
Operating Funds Ten Year Graphic Comparison of Revenues and Expenditures ..... 54
Operating Funds Ten Year Comparison of Revenues and Expenditures ..... 55
Operating Funds Ten Year Comparison of Revenues by Source ..... 57
Operating Funds Ten Year Comparison of Expenditures by Fund and Function ..... 59
Operating Funds - Graphic Presentation - Operating Revenues ..... 60
Operating Funds - Graphic Presentation - Operating Expenditures ..... 61
Current Financial Condition ..... 62
Operating Funds Budget Proposal ..... 63
Operating Funds Revenues ..... 65
Operating Funds Expenditures ..... 68
Budget Synopsis ..... 69
Property Tax Revenue ..... 73
Other Revenues ..... 74
Expenditures by Classification ..... 77
Governmental Functions ..... 80
Approved Capital Expenditures ..... 89

Future Capital and Debt ..... 89
Long-Range Financial Forecast ..... 90

SECTION FOUR – GENERAL FUND

Fund Balance Summary ..... 102
Summary of Revenues and Expenditures ..... 102
Ten Year Summary of Revenues and Expenditures ..... 103
Ten Year Comparison of Revenues and Expenditures ..... 105
Revenues by Source ..... 106
Current Year Comparison of Revenues ..... 110
Seven Year Summary of Revenues by Source ..... 111
Summary of Expenditures by Function and Department ..... 113
Current Year Comparison of Expenditures ..... 115
Summary of Expenditures by Classification ..... 116
Expenditure Comparison by Classification ..... 117

GENERAL GOVERNMENT FUNCTION

General Government Function Organizational Chart ..... 119
General Government Function Description ..... 120
General Government Functional Summary ..... 121
General Government Functional Reconciliation and Decision Package Summary ..... 121

City Council - Division Summary ..... 122
City Council - Cost Center Summary ..... 123

City Manager - Division Summary ..... 124
City Manager - Cost Center Summary ..... 125

City Secretary - Division Summary ..... 126
City Secretary - Cost Center Summary ..... 127

Non-Departmental - Division Summary ..... 128
Non- Departmental - Cost Center Summary ..... 129

STAFF SERVICES FUNCTION

Staff Services Function Organizational Chart ..... 131
Staff Services Function Description ..... 132
Staff Services Functional Summary ..... 133
Staff Services Functional Reconciliation and Decision Package Summary ..... 133

Finance – Finance - Division Summary ..... 134
Finance – Finance - Cost Center Summary ..... 135

Information Technology - Division Summary ..... 136
Information Technology - Cost Center Summary ..... 137

Human Resources - Division Summary ..... 138
Human Resources - Cost Center Summary ..... 139

**PUBLIC SAFETY FUNCTION**

Public Safety Function Organizational Chart ..... 142
Public Safety Function Description ..... 143
Public Safety Functional Summary ..... 144
Public Safety Functional Reconciliation and Decision Package Summary ..... 144

Police Management Services - Division Summary ..... 145
Police Management Services - Cost Center Summary ..... 146

Police Communications/Records - Division Summary ..... 147
Police Communications/Records - Cost Center Summary ..... 148

Police Patrol Services - Division Summary ..... 149
Police Patrol Services - Cost Center Summary ..... 150

Police Criminal Investigation Section - Division Summary ..... 151
Police Criminal Investigation Section - Cost Center Summary ..... 152

Police Crime Prevention - Division Summary ..... 153
Police Crime Prevention - Cost Center Summary ..... 154

Police Animal Control - Division Summary ..... 155
Police Animal Control – Cost Center Summary ..... 156

Fire Fighting - Division Summary ..... 157
Fire Fighting - Cost Center Summary ..... 158

Emergency Management Services - Division Summary ..... 160
Emergency Management Services- Cost Center Summary ..... 161

Municipal Court - Division Summary ..... 162
Municipal Court - Cost Center Summary ..... 163

**PUBLIC SERVICES FUNCTION**

Public Services Function Organizational Chart ..... 166
Public Services Function Description ..... 167
Public Services Functional Summary ..... 168
Public Services Functional Reconciliation and Decision Package Summary ..... 168

Public Services Management Services - Division Summary ..... 169
Public Services Management Services - Cost Center Summary ..... 170

Public Works Street Maintenance - Division Summary ..... 171
Public Works Street Maintenance - Cost Center Summary ..... 172

Parks Maintenance - Division Summary ..... 173
Parks Maintenance - Cost Center Summary ..... 174

Support Services Fleet Maintenance - Division Summary ..... 175
Support Services Fleet Maintenance - Cost Center Summary ..... 176

Support Services Building Maintenance - Division Summary ..... 177
Support Services Building Maintenance - Cost Center Summary ..... 178

Code Compliance - Division Summary ..... 179
Code Compliance - Cost Center Summary ..... 180

City Engineering – Division Summary ..... 181
City Engineering – Cost Center Summary ..... 182

COMMUNITY DEVELOPMENT FUNCTION
Community Development Function Organizational Chart ..... 185
Community Development Function Description ..... 186
Community Development Functional Summary ..... 187
Community Development Functional Reconciliation and Decision Package Summary ..... 187

Community Development Management Services - Division Summary ..... 188
Community Development Management Services - Cost Center Summary ..... 189

Planning and Zoning - Division Summary ..... 190
Planning and Zoning Cost Center Summary ..... 191

City Inspections - Division Summary ..... 192
City Inspections - Cost Center Summary ..... 193

SECTION FIVE – DEBT SERVICE FUND AND CAPITAL
Fund Description ..... 197
Fund Balance Summary ..... 198
Ten Year Summary of Revenues and Expenditures ..... 199
Debt Service Payment Schedule ..... 201
Debt to Assessed Valuation ..... 207
Graphic – Schedule of Requirements ..... 208
Capital Improvement Program ..... 209

SECTION SIX – STATISTICAL AND SUPPLEMENTAL

Ten Year Summary of Property Tax Levies and Collections ..... 215
Ten Year Summary of Assessed Valuations ..... 216
Ten Year Summary of Property Tax Rates and Exemptions ..... 217
Ten Year Summary of Tax Revenues by Source ..... 218
Ten Year Summary of Full Time Personnel by Department ..... 219
Ten Year Summary of Full Time Employees Per Capita by Governmental Function ..... 220
Classification and Compensation Matrix ..... 221
Ordinance Approving Budget Figures ..... 222
Ordinance Adopting Tax Rate ..... 226
Benbrook Boards and Commissions ..... 229
Benbrook Neighborhood Associations ..... 240
Relationship with Other Entities ..... 241
Community Profile ..... 248
Benbrook Historical Background ..... 256
Budget Glossary ..... 268
Budget Acronyms ..... 277

# SECTION ONE

# INTRODUCTION AND OVERVIEW

# CITY OF BENBROOK
# FY 2026-27 BUDGET

This budget will raise more total property taxes than last year's budget by $1,374 and 0.01%, and of that amount $167,463 is tax revenue to be raised from new property added to the tax roll this year.

**FOR**: Mayor Jason Ward, Councilmember Renee Franklin, Councilmember Ryan Reagan, Councilmember Dustin Phillips, Councilmember Sean Moore, Councilmember Laura Mackey, Councilmember Keith Tiner

**AGAINST**:

**PRESENT and not voting**:

**ABSENT**:

| **Property Tax Rate Comparison** | **FY 2026-27** | **FY 2025-26** |
|---|---|---|
| Tax Rate | $0.576304 | $0.555000 |
| No-New-Revenue Tax Rate | $0.576304 | $0.550695 |
| No-New-Revenue M&O Tax Rate | $0.544991 | $0.516163 |
| Voter-Approval Tax Rate | $0.665811 | $0.609754 |
| Debt Tax Rate | $0.037800 | $0.035900 |

Total debt obligation for City of Benbrook secured by property taxes is $1,193,594.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

**City of Benbrook**
**Texas**

For the Fiscal Year Beginning

**October 01, 2025**

Christopher P. Morrill

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of Benbrook for its annual budget for the fiscal year beginning October 1, 2025.

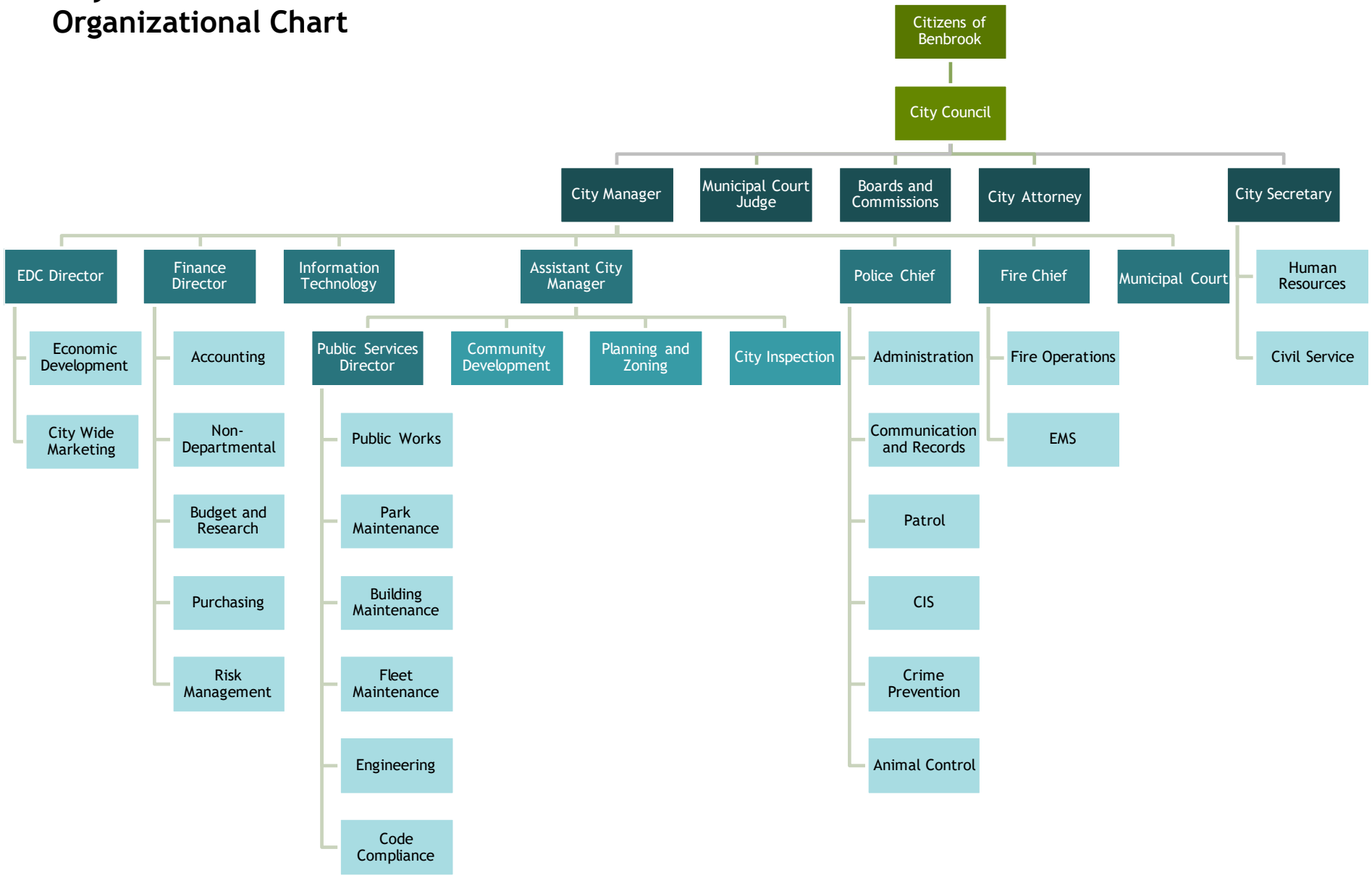
In order to receive this award, a governmental unit must publish a budget document that meets criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

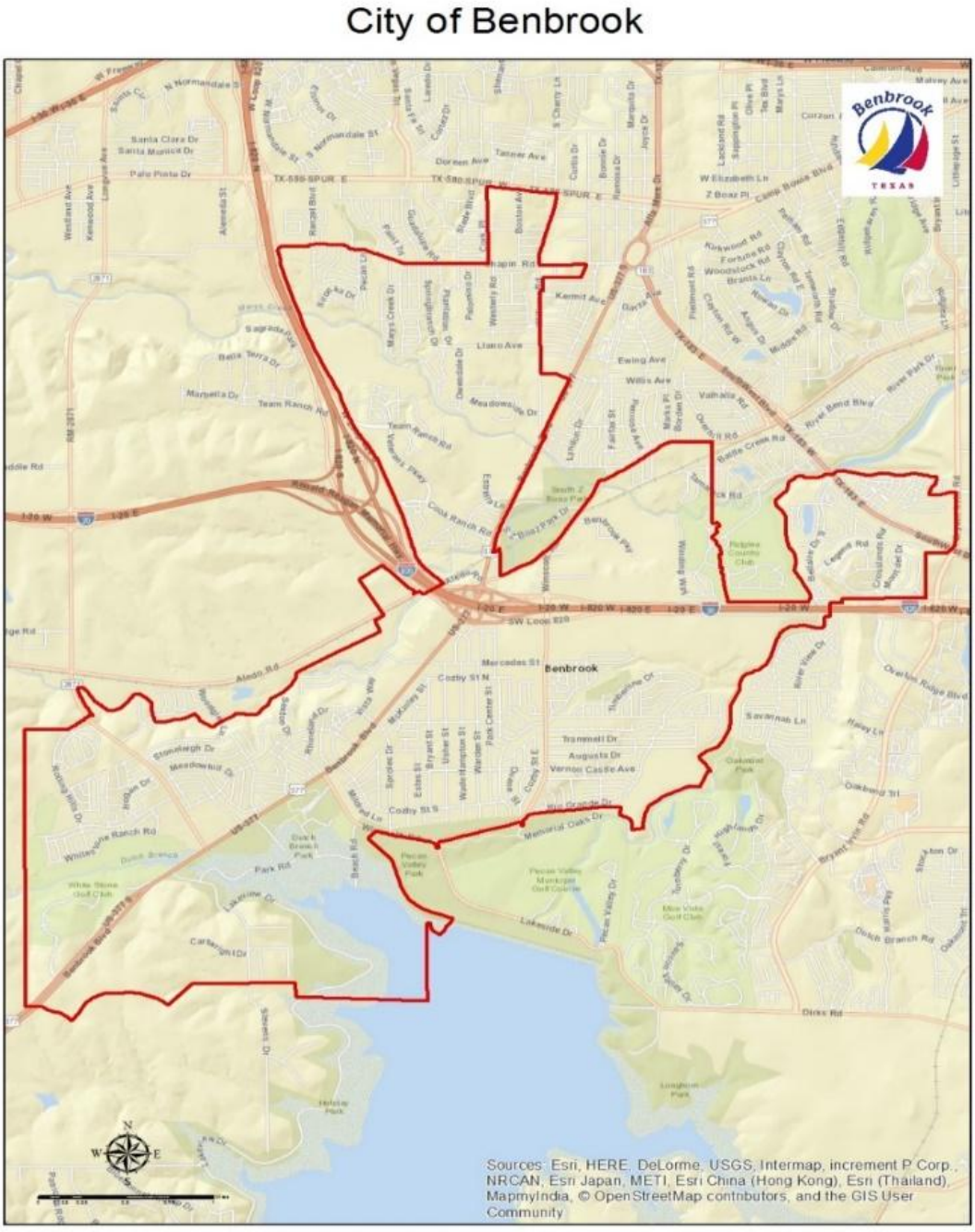
## CITY OF BENBROOK, TEXAS
## KEY ADMINISTRATIVE OFFICIALS

| NAME | POSITION | LENGTH OF SERVICE |
|---|---|---|
| James Hinderaker | City Manager | 9 Years |
| Ethan Cox | Assistant City Manager | 2 Years |
| Rick Overgaard | Finance Director | 8 Years |
| Beth Fischer | City Secretary | 31 Years |
| Craig Ross | Police Chief | 29 Years |
| Jason Tate | Fire Chief | 25 Years |
| Wes Cooper | Information Technology Director | 22 Years |
| Bennett C. Howell, III | Public Services Director | 12 Years |
| Douglas Howard | City Planner | 9 Years |
| Heath Haseloff | City Engineer | 9 Years |
| Jessica James | Economic Development Director | 6 Years |

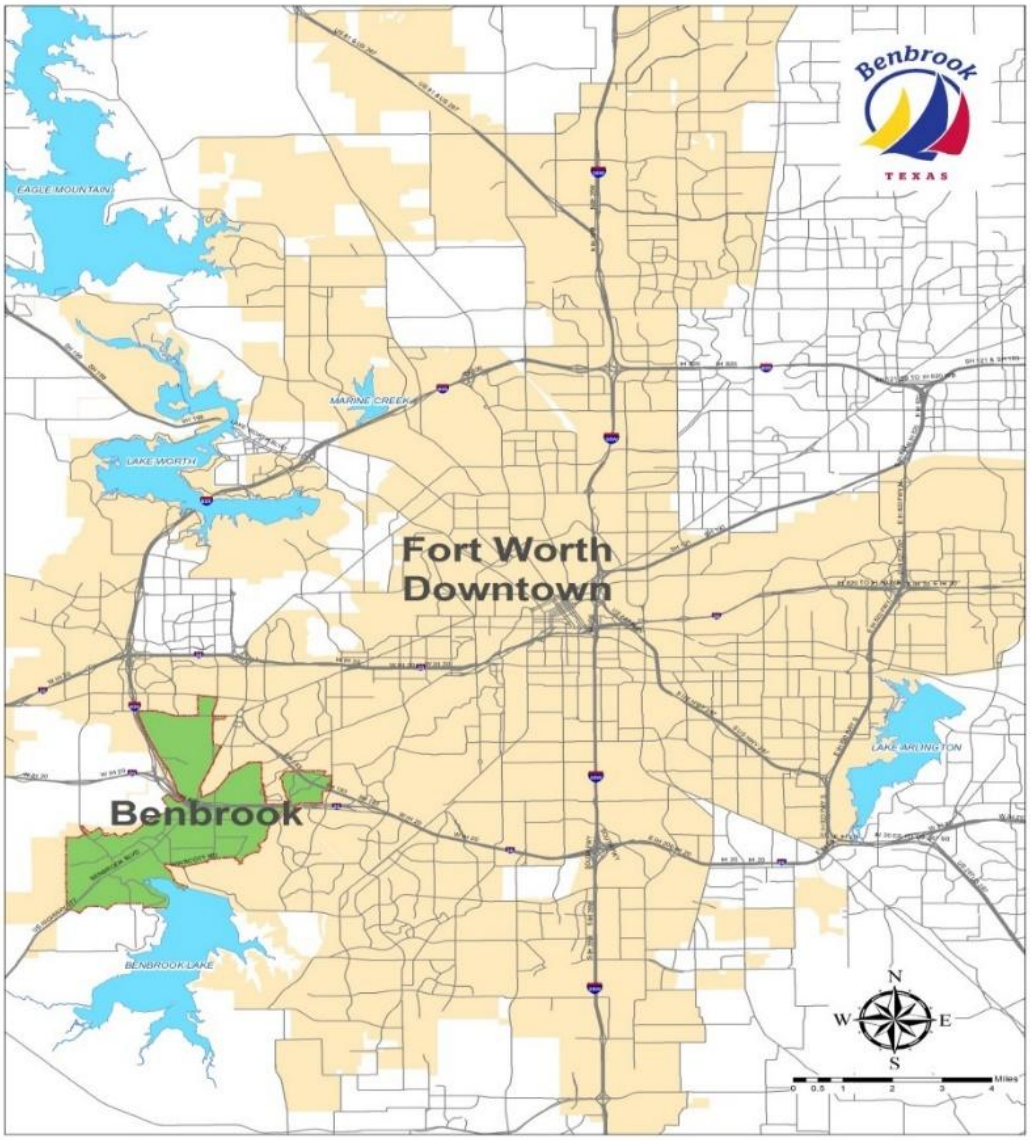
# City of Benbrook
# Organizational Chart



## MAP OF BENBROOK, TEXAS



# MAP OF BENBROOK, TEXAS



# Comprehensive Plan

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

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

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

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

**Jan. 3, 2019:** City Council work session and kickoff meeting.

**Jan. 4–Feb. 28:** Staff meet with key stakeholders and property owners.

**Jan. 17:** Steering Committee members selected.

**Feb. 7:** City Council formally appoints Steering Committee members.

**Mar–Aug:** Steering Committee meets once a month for six months.

**Aug. 6:** Steering Committee completes work and provides final recommendations.

**Sept. 19:** City Council work session on Steering Committee's core recommendations.

**Oct. 9:** Parks and Recreation Board work session.

**Oct. 10:** Planning and Zoning Commission work session.

**Nov. 12:** Public Open House

**Nov 12-Dec 12:** Public Comment Period

**Dec. 12:** Planning and Zoning Commission work session

**Jan. 9, 2020:** Planning and Zoning Commission public hearing on the plan update.

**Feb. 20:** City Council public hearing on Comprehensive Plan update.

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

## Core Tenets

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

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

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

## The Big Picture

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

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

## Goals and Action Items: Land Use

---

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

---

*Action Items*

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

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

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

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

### *Goal 2: Protect existing neighborhoods.*

*Action Items*

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

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

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

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

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

2.6: Consider adoption of the Property Maintenance Code.

### *Goal 3: Promote quality new residential development.*

*Action Items*

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

3.2: Review and update the residential subdivision development standards.

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

*Action Items*

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

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

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

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

*Action Items*

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

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

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

### *Goal 6: Establish an active and vibrant downtown Benbrook.*

*Action Items*

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

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

## Goals and Action Items: Transportation

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

*Action Items*

1.1: Implement the Master Thoroughfare Plan and update, as necessary.

1.2: Require right-of-way dedication at the time of platting or re-platting of property.

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

*Action Items*

2.1: Conduct Level of Service evaluations on non-residential roadways with the assistance of the North Central Texas Council of Governments (NCTCOG), as opportunities arise.

2.2: Continue to coordinate with the Texas Department of Transportation (TXDOT) and NCTCOG for transportation improvement projects and funding.

2.3: Annually review, and as necessary update, the Capital Improvement Program (CIP) to include roadway projects to maintain and upgrade existing roadways.

2.4: Continue to leverage the annual Tarrant County street overlay program to the maximum extent practicable.

2.5: Establish and institute a Pavement Management Plan.

### *Goal 3: Enhance overall traffic and pedestrian safety.*

*Action Items*

3.1: Periodically gather traffic counts on key roadways.

3.2: Continue to gather accident data and monitor accident patterns to evaluate whether any traffic control or roadway modifications may improve traffic safety.

3.3: Support the installation of way-finding signage at key areas throughout the City.

3.4: Support the installation of streetlights at all intersections.

3.5: Establish and implement a street sweeping program.

3.6: Establish and implement a sign inventory and maintenance program.

3.7: A cul-de-sac or other method of emergency turn-around should be installed at existing dead-end streets in the City that do not already have one.

3.8: Provide a safe pedestrian crossing on Benbrook Boulevard/U.S. 377 between the Westpark neighborhood and Dutch Branch Park.

3.9: Provide a safe pedestrian crossing on R.M. Road 2871, between the Westpark neighborhood and Westpark Elementary.

3.10: Review existing Commercial Truck Route regulations and update, as necessary.

---

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

---

*Action Items*

4.1: Establish a policy that addresses the installation of sidewalks on existing streets having incomplete or no sidewalks.

4.2: Establish a citywide trail plan that connects to the North Central Texas Council of Government's Veloweb system.

4.3: Meet with FWISD to discuss a Safe Routes to School program and work to implement it as practical.

4.4: Support the construction of pedestrian and bicycle facilities to improve connectivity within and between existing residential subdivisions, retail areas, schools, workplaces, and recreational destinations. Special consideration should be given to establishing on-street bike lanes and to creating safe crossings at major roadways and intersections.

4.5: Increase promotion efforts of the city's pedestrian and bike trails, encouraging citizens to use their cars less and be more active.

4.6: Seek grants or cost-sharing methods to cover costs of capital expenditures on sidewalks and trails.

4.7: Highlight areas of interests or destinations through the use of "way-finding" signage along key bicycle and pedestrian trails.

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

## Goals and Action Items: Public Facilities

***Goal 1: Maintain appropriate staffing levels in all departments.***

*Action Items*

1.1: Evaluate all departments to determine how to best meet the future needs of the community.

1.2: Develop a succession plan to address institutional knowledge loss of retiring legacy employees.

Goal 2: Construct a new municipal complex.

*Action Items*

2.1: Select a suitable location for a new municipal complex that is accessible to all and encourages better community involvement.

2.2: The City should evaluate the feasibility of including the Police Station, Senior Citizen's Center, and Benbrook Public Library into the future municipal complex.

***Goal 3: Establish a new Master Park Plan.***

*Action Items*

3.1: Regularly conduct an audit of existing active recreational facilities and programs and patterns of use.

3.2: Seek the input of current and potential users of the park system in the planning of facilities and programming.

3.3: Determine if additional trails, parks, playing fields, and programs are needed to meet growing community needs, giving special attention to the smaller parks.

3.4: Prepare a facilities and program plan to meet the needs of the city's growing senior population, helping them age in place.

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

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

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

---

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

---

*Action Items*

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

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

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

## Goals and Action Items: Utilities and Drainage

---

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

---

*Action Items*

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

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

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

---

***Goal 2: Improve community awareness of flooding risks.***

---

*Action Items*

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

## Monitoring

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

## Adopted 2020 Comprehensive Plan

- Adopted 2020 Comprehensive Plan

Updates to the Comprehensive Plan

- Parks and Open Space Master Plan (updated 10/20/22 – Ord. 1486
- Capital Improvement Program (CIP) 2026 (page 209)
- Future Land Use Map (updated 10/01/2020 - Ord. 1461)

## Downtown Benbrook Conceptual Video

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

# BASIC FINANCIAL GOALS

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

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

Over the past years, the City Council exercised caution in determining the annual property tax rate. The 2026-27 Budget reflects a property tax rate of $0.576304 per $100 valuation, the same as the tax year 2026 No-New-Revenue tax rate. The City's tax rate is still at a level to generate sufficient property tax revenue should any economically negative trends invade Benbrook in the near future.

The 2026-27 Budget ensures that Operating Fund reserves are maintained at a minimum of $8,000,000. The 2026-27 Budget is designed to finance basic operating services at a high-level of service to Benbrook's residents and to retain dedicated and valued employees. The Budget includes no capital purchases, no new programs, or enhancements.

The 2026-27 Budget continues implementation of the City's financial policies and goals. The 2026-27 Budget is a balanced budget in that no funds have to be borrowed to provide the proposed level of services. The projected year ending fund balance for the General Fund and Debt Service Fund in the amount of $23,944,296 is more than adequate to provide for any normal emergency. The projected reserves at year-end are sufficient to maintain the City's current bond ratings by both Moody's Municipal Services and Standards and Poor's Investor Service.

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

As noted, the 2026-27 Budget sets the City's property tax rate at $0.576304 per $100 valuation. The Budget provides for specific services (building permits, licenses, zoning applications, ambulance services, and other permits and services) to be paid by the users of those services through fees, permits, and service charges. Revenue

collections from these fees are projected based on 2026-27 fee structures. Cost recovery ratios are anticipated to remain constant.

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

# HONORABLE MAYOR AND MEMBERS OF THE BENBROOK CITY COUNCIL

I am pleased to transmit to you the 2026-27 Budget for the City of Benbrook. This Budget meets all the provisions of the Home Rule Charter of the City of Benbrook, Texas and all applicable laws of the State of Texas. The 2026-27 Budget adopted by the City Council consists of the General Fund and the Debt Service Fund. Annual expenditures for these two funds are approved by the City Council through the adoption of an ordinance. Council also establishes the property tax rate through the adoption of an ordinance; separate property tax rates are adopted for the General Fund and for the Debt Service Fund. Copies of these two ordinances are included in the Statistical and Supplemental Section of the 2026-27 Budget Document.

The 2026-27 Budget, as adopted by the Benbrook City Council, consists of the General Fund and the Debt Service Fund; when these two funds are combined for revenue, expenditure, and fund balance reporting, they are referred to as the Operating Funds. Unless specified, the term 2026-27 Budget that is reflected throughout this document refers to the Operating Funds.

The City of Benbrook also has the Capital Projects Fund; Other Funds (Core Value Fund, Stormwater Utility Fund, Police Narcotics Fund, and Hotel/Motel Occupancy Tax Fund); and Grant Funds. Whereas these funds are examined during the budget review and adoption process, expenditures for these funds are not formally established through the adoption of ordinances. The 2026-27 Adopted Budget Document does not include financial information for these funds.

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

## 2026-27 ADOPTED BUDGET

During the review and subsequent adoption of the 2026-27 Budget, the Benbrook City Council and the City Staff focused on meeting the challenges of balancing the budget with minimal use of reserve funds, keeping reserves at or above the specified level, maintaining the property tax rate at its current rate or lower, compensating employees at a level sufficient to remain competitive, continuing services to citizens and businesses with no reduction in quality or quantity, and replacing and updating essential equipment.

## CHALLENGES

This is the 7$^{th}$ year of S.B. 2 that limits tax revenue raised on the M&O portion to 3.5% over prior year, net of new construction. In addition, Tarrant Appraisal District (TAD) did not reappraise properties this year, so property values overall decreased from the prior year. The decrease in taxable value resulted in the City Increasing the tax rate to the No-New-Revenue tax rate. While the City has seen strong sales tax growth in the past few years, the rate of growth has decreased recently. The City is being cautious and projected sales tax to be the same as the prior year.

The City in 2021-22 began the construction of a new municipal complex with an economy is experiencing high inflation and the potential of a recession. As a result of these challenges, the 2026-27 Budget is very lean and essentially flat from the prior year with NO decision packages approved.

## BALANCING THE BUDGET

The 2026-27 Budget provides a balanced plan for municipal services from October 1, 2026 through September 30, 2027. Operating Fund (combined General Fund and Debt Service Fund) expenditures and transfers out included in the 2026-27 Budget total $27,909,501. General Fund expenditures and transfers total $26,639,392 and Debt Service Fund expenditures total $1,270,109. Operating Fund (combined General Fund and Debt Service Fund) revenues and transfers in total $27,916,583. General Fund revenues and transfers total $26,639,392 and Debt Service Fund revenues and transfers total $1,277,191. The transfer of $76,515 is scheduled from the Stormwater Utility Fund to the Debt Service Fund, and a transfer of $300,000 from the Sanitation Fund to the General Fund. The transfer of $625,000 is scheduled for transfer from General Fund to the Capital Projects Fund. No reserves were required to balance the Budget.

| | OPERATING FUNDS | | |
|---|---|---|---|
| | General Fund | Debt Service Fund | Total Operating Funds |
| **BEGINNING FUND BALANCE** | **$ 23,563,636** | **$ 373,578** | **$ 23,937,214** |
| **REVENUES AND TRANSFERS IN** | | | |
| Revenues | 26,339,392 | 1,200,676 | 27,540,068 |
| Transfers In | 300,000 | 76,515 | 376,515 |
| **TOTAL REVENUES AND TRANSFERS IN** | **$ 26,639,392** | **$ 1,277,191** | **$ 27,916,583** |
| **EXPENDITURES AND TRANSFERS OUT** | | | |
| Expenditures | 26,014,392 | 1,270,109 | 27,284,501 |
| Transfers-Out | 625,000 | - | 625,000 |
| **TOTAL EXPENDITURES AND TRANSFERS OUT** | **$ 26,639,392** | **$ 1,270,109** | **$ 27,909,501** |
| **NET CHANGE TO FUND BALANCE** | **$ -** | **$ 7,082** | **$ 7,082** |
| **ENDING FUND BALANCE** | **$ 23,563,636** | **$ 380,660** | **$ 23,944,296** |

The 2026-27 budget includes no decision packages. With TAD not reappraising properties this year, loss in property value, and the Texas Senate Bill 2 3.5% property tax cap it was decided that this budget year the City should better position itself for these potential unknowns and loss of revenue.

## USE OF RESERVES

For the 2026-27 Budget, the Benbrook City Council established $8,000,000 as the ideal minimum reserve total for the combined operating funds (General Fund and Debt Service Fund). In 2026-27, the Council expects to meet this challenge and still be able to increase employee benefits, enhance services to the public, and not increase property

tax revenue without significantly impacting the City's superb financial condition. The Operating Funds Budget for 2026-27 does not include the use of General Fund reserves, other than a planned transfer; the Operating Funds fund balance is projected to end the 2026-27 Budget year at $23,944,296.

The 2026-27 Budget reflects the use of $625,000 from General Fund. The City philosophy is to save for future projects by making transfers from the General Fund to the Capital Projects funds each year. The General Fund budget is balanced with these transfers in mind. The $625,000 transfer consists of a transfer of $575,000 to the Capital Asset Replacement Fund to purchase capital outlay items in the future, and a transfer of $50,000 to the IT/Facilities Fund for possible use with the new municipal complex. General Fund revenues and transfers in are projected to equal expected expenditures and transfers out.

The 2026-27 Budget does not include the use of Debt Service Fund reserves to finance principal and interest payments for General Obligation bonds. For this fiscal year, an estimated $7,082 will be added to Debt Service Fund reserves. The fund balance of the Debt Service Fund is projected to increase from $373,578 to $380,660. Reserves are restricted; the only allowable use is to pay principal on general obligation bonds and certificates of obligation bonds, interest on bonds and certificates, and agent fees.

## PROPERTY TAX RATE

The City's property tax rate is always the focus of the budget. After reviewing the decrease in assessed valuations and considering potential commercial development in the upcoming years, City Council established the property tax rate at $0.576304 per $100 valuation, which is more than the 2025-26 adopted rate. The General Fund portion of the property tax rate was increased by $0.0194 from $0.5191 to $0.538504. The Debt Service Fund portion of the property tax rate was increased by $0.0019 from $0.0359 to $0.0378. The City adopted a rate at the No-New-Revenue rate while still balancing the budget.

| Property Tax Rate Comparison | FY 2026-27 | FY 2025-26 |
|---|---|---|
| No-New-Revenue Tax Rate | $ 0.576304 | $ 0.550695 |
| Voter-Approval Tax Rate | $ 0.665811 | $ 0.609754 |
| | | |
| **Adopted Tax Rate:** | | |
| M&O Tax Rate | $ 0.538504 | $ 0.519100 |
| Debt Tax Rate | $ 0.037800 | $ 0.035900 |
| Total Tax Rate | $ 0.576304 | $ 0.555000 |

The certified tax roll received from the Tarrant Appraisal District (TAD) in July 2026 shows the total appraised value of property in Benbrook at $3,850,390,249; TAD provided revised assessed valuation and property tax data in September 2026; however, the July 2026 totals are used for all 2026-27 budget calculations. Total exemptions (over-65, homestead, disability, veterans, pro-rated absolute, and nominal value - below $500) and total adjustments (absolute exemptions, cases before the Appraisal Review Board, and incomplete accounts) are

$449,156,742. TAD's minimum projected value of property under protest and/or in incomplete accounts is $42,244,748. The total net taxable value used to project revenues for 2026-27 is $3,443,478,255. Based on the tax rate of $0.576304, less the levy lost to frozen taxes, and a 98% collection rate, current property tax collections are projected to be $18,240,118 for both the General Fund and the Debt Service Fund.

## EMPLOYEE COMPENSATION AND RETENTION

The City of Benbrook's philosophy over the past thirty-plus years is to recruit highly qualified and top-quality employees by providing above-average salaries and competitive benefits and to retain employees through the offering of merit increases, promotional opportunities, stability/longevity pay, and an excellent retirement system with five-year vesting and retirement eligibility after twenty years of service. One of the City Council's commitments during the review of the 2026-27 Budget was to ensure that this philosophy continued. The 2026-27 Budget includes funds for: (1) merit increases for eligible employees; (2) an up-to twenty percent increase in premiums to continue current benefits and services for health, dental, and life insurance; (3) continuation of contributions to employee retirement as proposed by the Texas Municipal Retirement System; (4) and a 3.0 percent cost of living adjustment for all employees.

## CONTINUATION OF CURRENT SERVICES

The 2026-27 Budget reflects the continuation of current services and programs. The City of Benbrook provides basic municipal services to citizens, businesses, and visitors. Benbrook takes pride in providing top-quality services at affordable costs. The 2026-27 Budget does not include reductions in services or cutbacks.

## REPLACEMENT OF EQUIPMENT

The 2026-27 Budget includes a transfer of $575,000 to the Capital Asset Replacement Fund. $325,000 of the transfer is for the purchase of four new Police Patrol vehicles. The remaining $250,000 is for future capital purchases.

## UPDATE AND UPGRADE OF EQUIPMENT

Funds are included in the 2026-27 Budget for software and for replacement and/or upgrade of computers, printers, peripherals, and other hardware based on this schedule.

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

**Changes in Personnel**

The 2026-27 Budget does not include any additional personnel.

**New Services**

No new services or programs are included in the 2026-27 Budget.

**Special Projects**

The 2026-27 Budget includes $1,300,000 for the continuation of the City's street overlay program and the rebuilding of Benbrook streets.

# IMPACT OF THE 2026-27 BUDGET ON BENBROOK'S FUTURE

## OPERATING FUNDS

The Operating Funds began the 2026-27 year with a fund balance of $23,937,214. The Operating Funds are projected to end the new fiscal year with a fund balance of $23,944,296 based on revenues in the amount of $27,540,068; expenditures in the amount of $27,284,501; the transfer of $76,515 from the Stormwater Utility Fund; an estimated transfer of $300,000 from the Sanitation Fund; $575,000 to the Asset Replacement Fund; and $50,000 to the IT/Facilities Fund.

Financial experts and bond rating agencies recommend that the fund balance or reserves be maintained at a minimum level equivalent to ten percent of the City's annual operating budget; three months of operating expenses is the preferred level. Reserves are projected to be 87.8 percent of total operating expenditures during 2026-27. This level of reserves is more than sufficient to meet established criteria. The City's informal policy of maintaining reserves at $8,000,000 and at a minimum of three months of operating expenses is also more than satisfied. Benbrook is more than prepared to face and to conquer economic and financial challenges in the current year and in future years.

## GENERAL FUND

The City Staff is confident that the City's current financial position allows Benbrook to grow, to improve infrastructure, to enhance community facilities, and to upgrade existing facilities and services. However, due to the Texas Senate Bill 2 3.5% property tax cap, Tarrant Appraisal District not reappraising properties this year, and the reduction in property values, Council and Staff decided to defer General Fund financing of any major new programs and service enhancements. The 2026-27 General Fund Budget is primarily a continuation of current services and programs with a few critically needed enhancements.

## DEBT SERVICE FUND

Debt service principal and interest payments reflected in the 2026-27 Debt Service Fund Budget include general obligation payments that are financed through current property tax collections, along with payments for Stormwater Utility debt. The Stormwater Utility debt payments are paid for by the Stormwater Utility Fund.

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

For the 2026-27 fiscal year, the City's total tax rate increased to the No-New-Revenue tax rate of $0.576304. The General Fund portion of the property tax rate was increased from $0.5191 to $0.538504. The Debt Service Fund portion of the property tax rate increased from $0.0359 to $0.0378.

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

The City Manager and the City Staff stand ready to assist the City Council in implementing the 2026-27 Budget.

# BUDGET FORMAT

The fiscal year 2026-27 Budget Document for the City of Benbrook provides historical, present, and future comparisons of revenues and expenditures; proposed allocations of resources - both fiscal and personnel; and descriptions of the City's Divisions - including goals, objectives, and measurements.

The Budget Document is divided into six sections. Section One provides an introduction and overview of the 2026-27 Operating Budget. Section Two provides the financial structure, policy, and process. Section Three presents the financial summaries of the Operating Funds. Section Four focuses on financial data for the General Fund and its Divisions. Section Five focuses on the Debt Service Fund and Capital Improvement Program. Section Six serves as an appendix with supplemental information about the City of Benbrook, and statistical information.

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

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

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

Section Four – General Fund of the Budget Document provides tables, charts, and graphs that summarize historical, present, and future General Fund data. The General Fund Section is further divided into sub-sections for each of the City's five governmental functions: General Government, Staff Services, Public Safety, Public Services, and Community Development. An organizational chart is provided for each governmental function to illustrate the staffing levels, chain-of-command, and Divisions included in each Function. A Function Description is included to describe and explain the purpose of the Function and to summarize the programs and services provided. A Functional Summary is provided to summarize financial and personnel data at the functional level. The Functional Summary provides financial data summarized at the character level (personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay). This data is provided on an actual basis for 2024-25; on a budget and estimated basis for 2025-26; and on a total request and adopted budget basis for 2026-27.

The total request provided for 2026-27 includes the base budget request and decision packages. The 2026-27 budget, however, does not include any decision packages. With the Texas Senate Bill 2 3.5% property tax cap, Tarrant Appraisal District not reappraising properties this year, and loss in property values it was decided that this budget year the City should better position itself for these potential unknowns and loss of revenue.

The Functional Summary provides the number of full-time equivalent positions assigned to the functional area. A Reconciliation and Decision Package Summary is also included for each Division to document the changes made to

the total request and to provide a listing of all requested decision packages; decision packages are categorized as funded and as not-funded.

For each Division (major work program) in each Function, a Divisional Summary and Cost Center Summary are provided. The Divisional Summary provides a description of the responsibilities assigned and a listing of goals with corresponding objectives and measurements. The Cost Center Summary provides financial data summarized at the character level (personal services, supplies and materials, contractual services, repair and maintenance, and capital outlay). This data is provided on an actual basis for 2023-24 and 2024-25; on a budget and estimated basis for 2025-26; and on a division request and City Council adopted basis for 2026-27. The division request information provided for 2026-27 includes the base budget request and decision packages. The Cost Center Summary provides a Personnel Summary that depicts the positions, salary ranges, and budgeted salaries for each of the division's positions.

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

Section Six – Statistical and Supplemental serves as an appendix to the Budget Document and provides statistical information on the City’s property taxes, along with personnel statistical information. It includes information to assist the reader in understanding Benbrook's history and relationship with other entities. This section includes the Budget Appropriations and Tax Rate Ordinances, a listing of all Benbrook Neighborhood Associations, data on the Benbrook Cemetery, the Community Profile, and Benbrook's Historical Background. Section Six also includes a glossary of terms found in the Budget Document as well as a listing and explanation of acronyms used in the 2026-27 Budget.

# SECTION TWO

# FINANCIAL STRUCTURE, POLICY, AND PROCESS

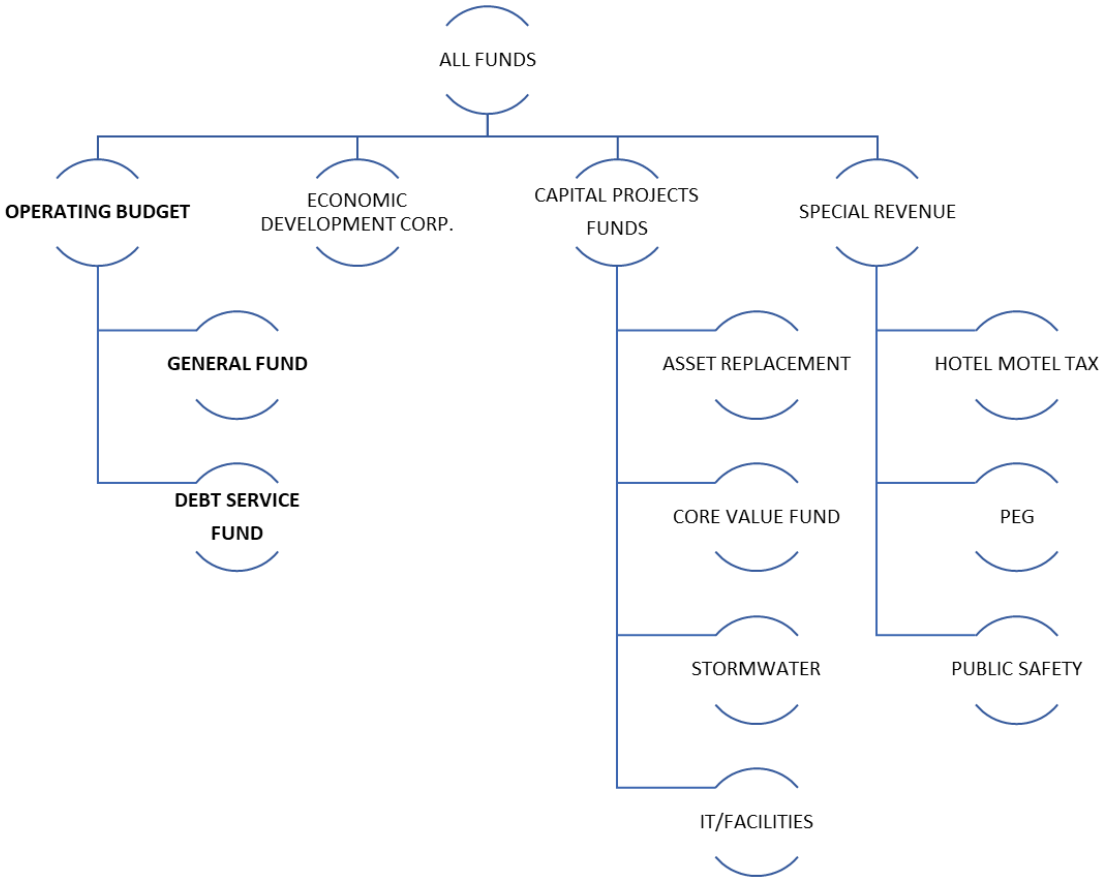
# FUND/DEPARTMENT RELATIONSHIPS

The City of Benbrook's 2026-27 Budget focuses on the Operating Funds. The Operating Funds Budget is approved by the Benbrook City Council each year through the adoption of two ordinances: the Budget Allocation Ordinance and the Property Tax Rate Ordinance; copies of these ordinances are included in the 2026-27 Budget.

The relationships among funds and City departments are explained below:

## OPERATING FUNDS

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



| FUNCTION AND FUND RELATIONSHIP | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Function | General Fund | EDC Fund | Asset Replacement Fund | Core Value Fund | Storm Water Fund | IT/Facilities Fund | Other Projects | Hotel Motel Fund | PEG Fund | Public Safety Fund | Grant Fund | Special Assess. |
| General Government | √ | | | | | | | | | | | |
| Staff Services | √ | | | | | √ | | | | | | |
| Public Safety | √ | | | | | | | | | √ | | √ |
| Public Services | √ | | √ | √ | √ | √ | √ | | | | √ | √ |
| Community Development | √ | | | | | | √ | | | | | √ |
| Economic Development | | √ | | | | | | √ | √ | | | |

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

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

Debt Service Fund expenditures are restricted for payment from property taxes, Debt Service Fund reserves, and transfers from the Stormwater Utility Fund. Expenditures are principal, interest, and agent fees for general obligation bonds issued in 2021 and certificates of obligation bonds issued in 2007.

The General Fund 2026-27 Budget includes the transfer of General Fund reserves to the Capital Asset Replacement Account to finance capital outlays for the current year and for future years through this special expense account.

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

## BASIS OF BUDGETING

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

The 2026-27 Budget consists of the Operating Funds (Combined General Fund and Debt Service Fund). The Operating Funds Budget is approved annually by the City Council through the adoption of an ordinance. City Council also sets the property tax rate for the Operating Funds on an annual basis through the adoption of an ordinance; separate property tax rates are adopted for the General Fund and for the Debt Service Fund.

### GOVERNMENTAL FUNDS

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

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

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

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

### BASIS OF ACCOUNTING

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

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

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

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

## MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

## BASIS OF BUDGETING

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

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

All information presented in the 2026-27 Budget is presented on a basis consistent with the City's established accounting policies.

# CITY CHARTER REQUIREMENTS

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

## SUBMISSION OF THE BUDGET

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

## THE BUDGET MESSAGE

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

## BUDGET CONTENTS

The budget shall contain the following:

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

## PUBLIC HEARINGS ON THE BUDGET

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

## ADOPTION OF THE BUDGET

The City Council shall adopt the proposed budget, with or without amendment, after the public hearing and before the first day of the ensuing fiscal year. Should the Council take no final action before the first day of the ensuing fiscal year, the amounts appropriated for the current fiscal year shall be deemed adopted on a month-to-month basis. Final adoption shall constitute appropriation of the expenditures proposed from funds so indicated.

## AMENDMENTS AFTER ADOPTION

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

## DEFECTS IN THE BUDGET

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

# FINANCIAL POLICIES

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

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

# THE BUDGET PROCESS

## DECEMBER

The Assistant City Manager and City Planner prepare the annual Capital Improvements Report (which lists proposed capital improvements along with the estimated cost, the means of financing the proposed improvements, and the year in which the proposed improvement project is scheduled to be undertaken). The City holds public hearings on the Capital Improvements Report. Information approved in this document is included in the Capital Projects section of the Budget Document.

## JANUARY

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

## FEBRUARY

The Finance Director prepares the new Budget Instructions Manual.

## MARCH

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

## APRIL

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

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

## MAY

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

## JUNE

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

The Finance Director prepares a Proposed Budget Document that includes detailed revenue and expenditure summaries, fund balance estimates and projections, summaries of each activity's budget request along with

documentation of all changes made by the City Manager, copies of all funded and unfunded decision packages, and a narrative explanation of the issues that City Council faces and resolves during the upcoming budget deliberations.

### JULY

The City Manager and Finance Director meet with City Council to canvass Councilmembers on any program additions or deletions that City Council wishes to include in the Proposed Budget. At this meeting, the City Manager provides City Council with a brief summary of any anticipated budget problems. The City Council provides direction for the City Staff to follow in revising the Proposed Budget and addressing City Council goals.

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

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

### AUGUST

The City Council continues to hold work sessions on the Proposed Budget until agreement is reached by a majority of City Councilmembers on the level of spending to include for City programs and the means to finance these expenditures. When a Proposed Budget has been agreed upon, the Finance Director prepares a Summary of the Proposed Budget for distribution to the City Council, City Department Directors, concerned citizens, and the local media. The Finance Director calculates and publishes a notice of No-New-Revenue tax rate and Voter-Approval tax rate. Public meetings on the adoption of the Proposed Budget and Tax Rate are scheduled and notices of these meetings are published in the official newspaper. A one-page summary of the Proposed Budget is also published in the newspaper. This information is also posted on the City of Benbrook website, along with the Proposed Budget.

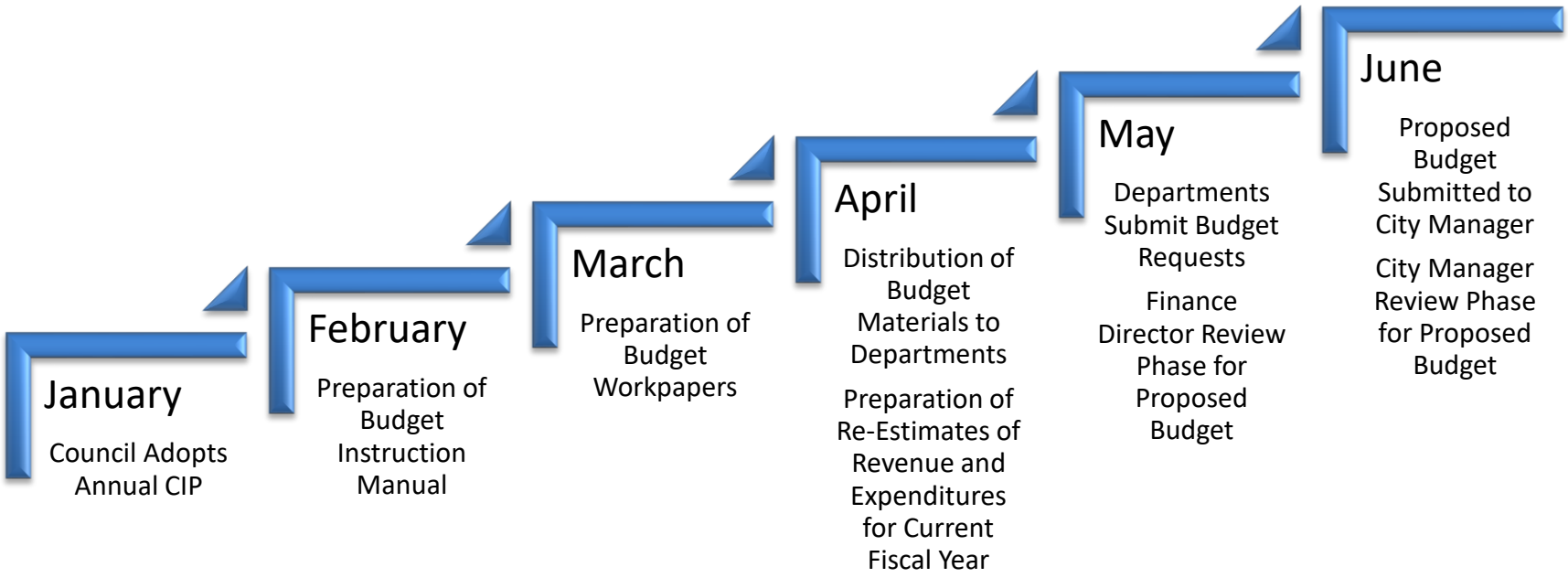
### SEPTEMBER

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

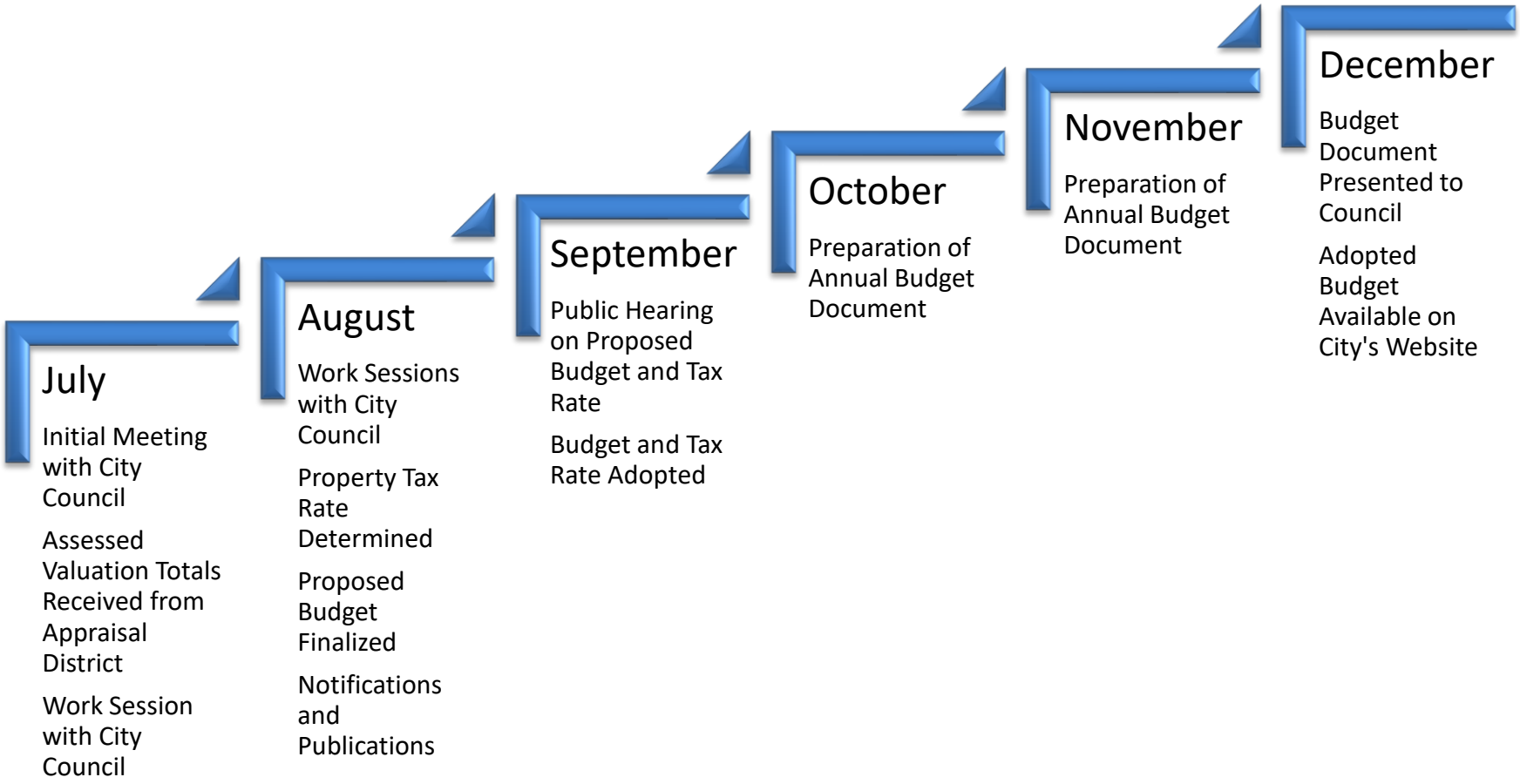
### OCTOBER, NOVEMBER, AND DECEMBER

During October, November, and December, the Finance Director prepares the Adopted Budget Document. Copies of the Adopted Budget are presented to the City Council before the end of the calendar year. Copies of the Adopted Budget Document are made available to the public. In December 2026, copies of the Adopted Budget Document are available on-line at the City's website at www.benbrook-tx.gov.

## THE BUDGET PROCESS TIMELINE



# THE BUDGET PROCESS TIMELINE



# BUDGET AMENDMENT PROCESS

## BUDGET ADJUSTMENTS

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

## ADDITIONAL APPROPRIATIONS

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

## TRANSFERS BETWEEN FUNCTIONAL AREAS

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

## INTRA-FUNCTIONAL TRANSFERS

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

## CITIZEN INPUT AND PUBLIC HEARINGS

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

The schedule followed to obtain citizen input during the 2026-27 Budget Adoption Process is provided below:

| | |
|---|---|
| October 1 - July | City Staff receives and reviews written suggestions from citizens and civic organizations for the 2026-27 Annual Budget. |
| July 3 | First public work session is held for City Staff and City Council to outline issues that are faced during the 2026-27 Budget Adoption Process and discuss Council goals. |

| | |
|---|---|
| July 24 | City receives final assessed valuation totals from Tarrant Appraisal District (TAD). |
| August 20 | City Council accepts the 2026 Certified Appraisal Rolls, sets anticipated Property Tax Collection Rate, and appoints Tarrant County to calculate and publish the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate. |
| August 20 | Proposed Budget is presented by City Staff to City Council in a work session open to the public and City Council holds work session on the 2026-27 Budget. |
| August 24 | Notice of the Public Hearing on the Proposed Budget and Proposed Tax Rate are published in the official newspaper. Summaries of the Proposed Budget and Notice of No-New-Revenue and Voter-Approval Tax Rates are published. |
| August 24 | Finance Director publishes the No-New-Revenue and Voter-Approval Tax Rates on the City's website. |
| September 3 | Public Hearing is conducted on the Proposed Budget and Tax Rate (Copies of a Budget Summary are made available on the City's website). |
| September 7 | Notices of the Adoption of the 2026-27 Budget Ordinance is published in the official newspaper. A summary of the Proposed Budget is available on City's website. |
| September 17 | City Council adopts the 2026-27 Budget and Tax Rate. |

# SECTION THREE

# FINANCIAL SUMMARIES

# DESCRIPTION OF OPERATING FUNDS

# FY 2026-27

## GENERAL FUND

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

## DEBT SERVICE FUND

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

## OPERATING FUNDS

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

**COMBINED SUMMARY STATEMENT**
**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)**
**FY 2026-27**

| | OPERATING FUNDS | | |
|---|---|---|---|
| | General Fund | Debt Service Fund | Total Operating Funds |
| **BEGINNING FUND BALANCE** | **$ 23,563,636** | **$ 373,578** | **$ 23,937,214** |
| **REVENUES AND TRANSFERS IN** | | | |
| Revenues | 26,339,392 | 1,200,676 | 27,540,068 |
| Transfers In | 300,000 | 76,515 | 376,515 |
| **TOTAL REVENUES AND TRANSFERS IN** | **$ 26,639,392** | **$ 1,277,191** | **$ 27,916,583** |
| **EXPENDITURES AND TRANSFERS OUT** | | | |
| Expenditures | 26,014,392 | 1,270,109 | 27,284,501 |
| Transfers-Out | 625,000 | - | 625,000 |
| **TOTAL EXPENDITURES AND TRANSFERS OUT** | **$ 26,639,392** | **$ 1,270,109** | **$ 27,909,501** |
| **NET CHANGE TO FUND BALANCE** | **$ -** | **$ 7,082** | **$ 7,082** |
| **ENDING FUND BALANCE** | **$ 23,563,636** | **$ 380,660** | **$ 23,944,296** |

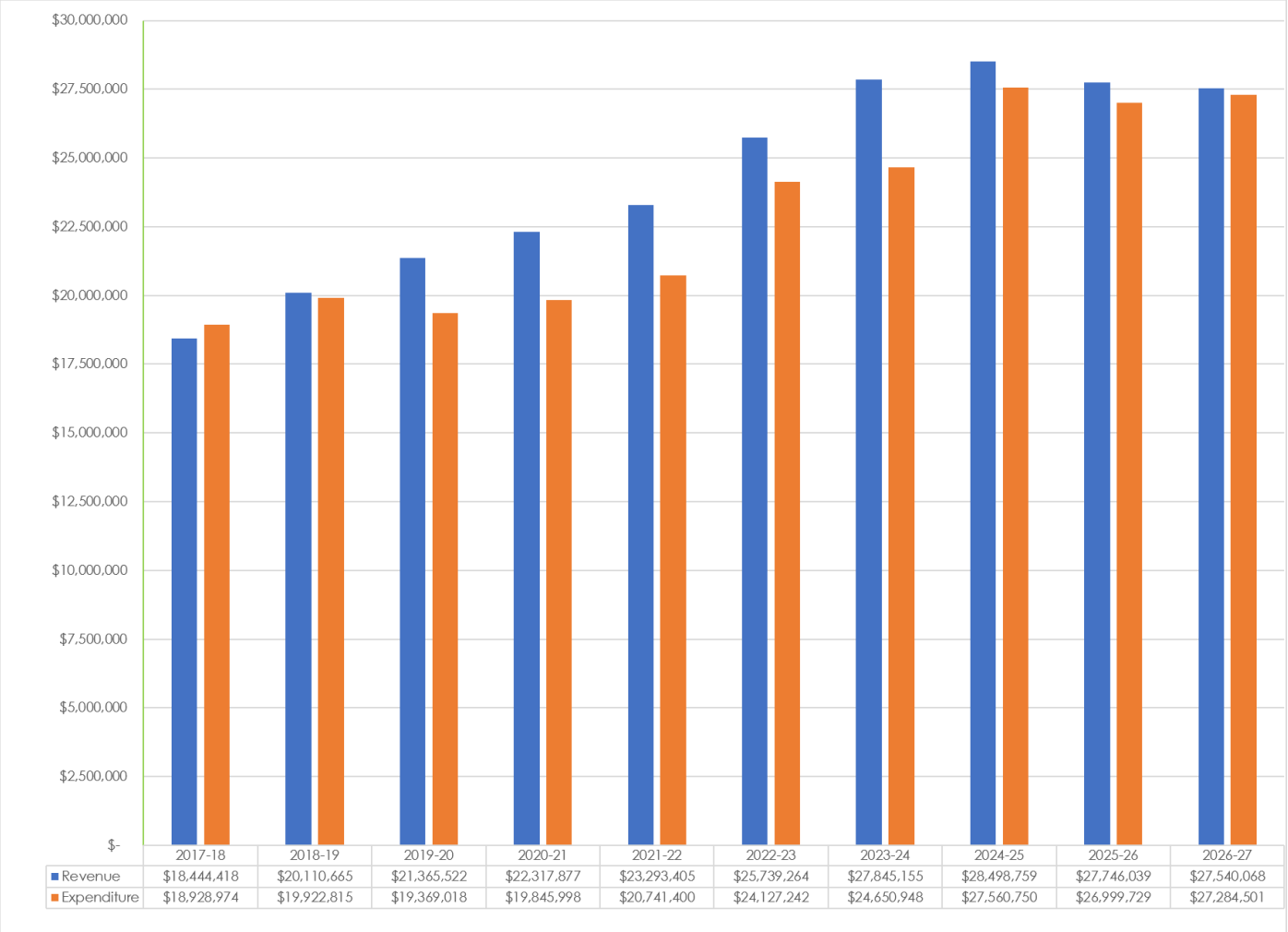
**COMBINED SUMMARY STATEMENT – THREE YEAR SUMMARY**
**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)**
**FY 2024-25, 2025-26, AND 2026-27**

| GENERAL FUND | 2024-25 ACTUAL | 2025-26 ESTIMATED | 2026-27 PROJECTED |
|---|---|---|---|
| **BEGINNING BALANCE** | **$ 23,617,122** | **$ 23,644,659** | **$ 23,563,636** |
| Revenues | 27,349,311 | 26,571,968 | 26,339,392 |
| Expenditures | (26,026,537) | (25,731,391) | (26,014,392) |
| Net Transfers | (1,295,237) | (921,600) | (325,000) |
| **ENDING BALANCE** | **$ 23,644,659** | **$ 23,563,636** | **$ 23,563,636** |

| DEBT SERVICE FUND | 2024-25 ACTUAL | 2025-26 ESTIMATED | 2026-27 PROJECTED |
|---|---|---|---|
| **BEGINNING BALANCE** | **$ 438,047** | **$ 393,401** | **$ 373,578** |
| Revenues | 1,149,448 | 1,174,071 | 1,200,676 |
| Expenditures | (1,534,213) | (1,268,338) | (1,270,109) |
| Net Transfers | 340,119 | 74,444 | 76,515 |
| **ENDING BALANCE** | **$ 393,401** | **$ 373,578** | **$ 380,660** |

| TOTAL OPERATING FUNDS | 2024-25 ACTUAL | 2025-26 ESTIMATED | 2026-27 PROJECTED |
|---|---|---|---|
| **BEGINNING BALANCE** | **$ 24,055,169** | **$ 24,038,060** | **$ 23,937,214** |
| Revenues | 28,498,759 | 27,746,039 | 27,540,068 |
| Expenditures | (27,560,750) | (26,999,729) | (27,284,501) |
| Net Transfers | (955,118) | (847,156) | (248,485) |
| **ENDING BALANCE** | **$ 24,038,060** | **$ 23,937,214** | **$ 23,944,296** |

**TEN YEAR GRAPHIC COMPARISON OF REVENUES AND EXPENDITURES**
**ACTUAL AND ESTIMATED (EXCLUDING TRANSFERS)**
**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)**
**FY 2017-18 TO 2026-27**




| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenue | $18,444,418 | $20,110,665 | $21,365,522 | $22,317,877 | $23,293,405 | $25,739,264 | $27,845,155 | $28,498,759 | $27,746,039 | $27,540,068 |
| Expenditure | $18,928,974 | $19,922,815 | $19,369,018 | $19,845,998 | $20,741,400 | $24,127,242 | $24,650,948 | $27,560,750 | $26,999,729 | $27,284,501 |

# TEN YEAR COMPARISON OF REVENUES AND EXPENDITURES
# OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
# FY 2017-18 TO 2026-27

| Revenues by Source | Actual 2017-18 | Actual 2018-19 | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 |
|---|---|---|---|---|---|
| Ad Valorem Taxes | $ 11,820,511 | $ 12,722,537 | $ 13,635,240 | $ 14,098,749 | $ 14,758,918 |
| Franchise Taxes | 1,399,945 | 1,546,789 | 1,444,339 | 1,208,965 | 1,234,011 |
| Sales & Other Taxes | 2,456,901 | 2,895,454 | 3,315,099 | 3,402,472 | 3,907,011 |
| Licenses | 1,445 | 26,808 | 15,463 | 17,588 | 17,260 |
| Permits and Filing Fees | 444,173 | 676,545 | 638,656 | 486,461 | 993,460 |
| Fines and Forfeitures | 748,566 | 687,162 | 669,883 | 617,919 | 510,500 |
| Use of Money and Property | 173,905 | 254,723 | 150,384 | 66,436 | 95,941 |
| Revenue from Other Agencies | 422,003 | 556,195 | 540,257 | 518,927 | 530,960 |
| Citizen Services | 821,516 | 697,744 | 849,834 | 989,714 | 1,029,340 |
| Recreation Services | 48,625 | 50,719 | 53,262 | 56,716 | 81,011 |
| Sale of Goods | 29,322 | 27,001 | 14,601 | 814,497 | 78,476 |
| Other Revenue | 77,506 | (31,012) | 38,504 | 39,433 | 56,516 |
| **TOTAL REVENUE** | **$ 18,444,418** | **$ 20,110,665** | **$ 21,365,522** | **$ 22,317,877** | **$ 23,293,405** |
| **Expenditures by Function** | | | | | |
| General Government | $ 1,982,517 | $ 2,156,889 | $ 2,160,934 | $ 2,455,048 | $ 2,668,485 |
| Staff Services | 1,016,521 | 1,200,743 | 1,069,757 | 1,159,286 | 1,174,034 |
| Public Safety | 10,268,960 | 10,431,137 | 9,669,200 | 9,563,971 | 9,559,614 |
| Public Services | 3,402,292 | 3,835,985 | 4,108,396 | 4,286,396 | 4,609,810 |
| Community Development | 739,384 | 757,961 | 810,827 | 776,038 | 820,121 |
| Debt Service | 1,519,300 | 1,540,099 | 1,549,905 | 1,605,259 | 1,909,337 |
| **TOTAL EXPENDITURES** | **$ 18,928,974** | **$ 19,922,815** | **$ 19,369,018** | **$ 19,845,998** | **$ 20,741,400** |
| **VARIANCE REVENUES VERSUS EXPENDITURES** | **$ (484,556)** | **$ 187,850** | **$ 1,996,504** | **$ 2,471,879** | **$ 2,552,005** |
| **Other Financing Sources** | | | | | |
| Transfers-In | $ 1,170,467 | $ 1,255,824 | $ 1,189,888 | $ 1,546,514 | $ 1,359,310 |
| Transfers-Out | (2,000,000) | (1,884,804) | (1,202,170) | (500,000) | (300,000) |
| Adjustments | (2,266) | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | **$ (831,799)** | **$ (628,980)** | **$ (12,282)** | **$ 1,046,514** | **$ 1,059,310** |
| **VARIANCE REVENUES VERSUS EXPENDITURES** | **$ (1,316,355)** | **$ (441,130)** | **$ 1,984,222** | **$ 3,518,393** | **$ 3,611,315** |

# TEN YEAR COMPARISON OF REVENUES AND EXPENDITURES
# OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
# FY 2017-18 TO 2026-27

| Revenues by Source | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Estimated 2025-26 | Budget 2026-27 | Trend |
|---|---|---|---|---|---|---|
| Ad Valorem Taxes | $ 16,068,225 | $ 17,346,295 | $ 17,832,064 | $ 18,065,448 | $ 18,354,418 | |
| Franchise Taxes | 1,291,484 | 1,333,688 | 1,271,891 | 1,209,815 | 1,215,000 | |
| Sales & Other Taxes | 4,690,258 | 4,379,798 | 4,628,259 | 4,714,100 | 4,715,000 | |
| Licenses | 18,295 | 23,485 | 21,735 | 18,800 | 18,800 | |
| Permits and Filing Fees | 464,497 | 408,102 | 994,736 | 362,350 | 360,100 | |
| Fines and Forfeitures | 449,447 | 692,637 | 649,416 | 620,600 | 617,500 | |
| Use of Money and Property | 725,485 | 1,333,829 | 1,085,582 | 918,750 | 568,750 | |
| Revenue from Other Agencies | 570,886 | 812,459 | 650,524 | 750,000 | 650,000 | |
| Citizen Services | 1,016,045 | 1,178,878 | 1,036,383 | 922,000 | 912,000 | |
| Recreation Services | 77,626 | 95,523 | 87,754 | 85,000 | 85,000 | |
| Sale of Goods | 334,377 | 19,393 | 182,896 | 47,176 | 13,000 | |
| Other Revenue | 32,639 | 221,068 | 57,521 | 32,000 | 30,500 | |
| **TOTAL REVENUE** | **$ 25,739,264** | **$ 27,845,155** | **$ 28,498,759** | **$ 27,746,039** | **$ 27,540,068** | |
| **Expenditures by Function** | | | | | | |
| General Government | $ 2,936,073 | $ 1,590,220 | $ 1,757,162 | $ 1,694,983 | $ 1,809,055 | |
| Staff Services | 1,253,391 | 1,331,296 | 1,603,421 | 1,717,544 | 1,876,014 | |
| Public Safety | 11,872,562 | 12,400,773 | 13,789,429 | 14,302,960 | 15,446,620 | |
| Public Services | 6,306,447 | 6,920,024 | 7,904,344 | 7,027,111 | 5,834,894 | |
| Community Development | 850,241 | 874,556 | 972,180 | 988,793 | 1,047,809 | |
| Debt Service | 908,529 | 1,534,079 | 1,534,213 | 1,268,338 | 1,270,109 | |
| **TOTAL EXPENDITURES** | **$ 24,127,242** | **$ 24,650,948** | **$ 27,560,750** | **$ 26,999,729** | **$ 27,284,501** | |
| **VARIANCE REVENUES VERSUS EXPENDITURES** | **$ 1,612,022** | **$ 3,194,207** | **$ 938,009** | **$ 746,310** | **$ 255,567** | **$ -** |
| **Other Financing Sources** | | | | | | |
| Transfers-In | $ 3,354,465 | $ 2,738,639 | $ 591,211 | $ 374,444 | $ 376,515 | |
| Transfers-Out | (300,000) | (4,015,685) | (1,546,329) | (1,221,600) | (625,000) | |
| Adjustments | | | - | - | - | |
| **TOTAL OTHER FINANCING SOURCES (USES)** | **$ 3,054,465** | **$ (1,277,046)** | **$ (955,118)** | **$ (847,156)** | **$ (248,485)** | |
| **VARIANCE REVENUES VERSUS EXPENDITURES** | **$ 4,666,487** | **$ 1,917,161** | **$ (17,109)** | **$ (100,846)** | **$ 7,082** | |

**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)**
**TEN YEAR COMPARISON OF REVENUES BY SOURCE**
**FY 2017-18 TO 2026-27**

| Revenues by Source | Actual 2017-18 | Actual 2018-19 | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 |
|---|---|---|---|---|---|
| Ad Valorem Taxes | $ 11,820,511 | $ 12,722,535 | $ 13,635,240 | $ 14,098,749 | $ 14,758,918 |
| Franchise Taxes | 1,399,945 | 1,546,789 | 1,444,339 | 1,208,965 | 1,234,011 |
| Sales & Other Taxes | 2,456,901 | 2,895,454 | 3,315,099 | 3,402,472 | 3,907,011 |
| **Total Taxes** | **$ 15,677,357** | **$ 17,164,778** | **$ 18,394,678** | **$ 18,710,185** | **$ 19,899,940** |
| Licenses | 1,445 | 26,808 | $ 15,463 | $ 17,588 | $ 17,260 |
| Permits & Filing Fees | 444,173 | 676,545 | 638,656 | 486,461 | 993,460 |
| **Total Licenses, Permits & Filing Fees** | **$ 445,618** | **$ 703,353** | **$ 654,119** | **$ 504,049** | **$ 1,010,720** |
| Fines & Forfeitures | 748,566 | 687,162 | 669,883 | 617,919 | 510,500 |
| Use of Money & Property | 173,905 | 254,723 | 150,384 | 66,436 | 95,941 |
| Revenue From Other Agencies | 422,003 | 556,195 | 540,257 | 518,927 | 530,960 |
| Citizen Services | 821,516 | 697,744 | 849,834 | 989,714 | 1,029,340 |
| Recreation Services | 48,625 | 50,719 | 53,262 | 56,716 | 81,011 |
| Sale of Goods | 29,322 | 27,001 | 14,601 | 814,497 | 78,476 |
| **Total Service Charges** | **$ 899,463** | **$ 775,464** | **$ 917,697** | **$ 1,860,928** | **$ 1,188,827** |
| Other Revenues | 77,506 | (31,012) | 38,504 | 39,433 | 56,516 |
| **TOTAL CURRENT REVENUES** | **$ 18,444,418** | **$ 20,110,663** | **$ 21,365,522** | **$ 22,317,877** | **$ 23,293,405** |
| Transfers | 1,170,467 | 1,255,824 | 1,189,888 | 1,546,514 | 1,359,310 |
| **TOTAL REVENUES, TRANSFERS & OTHER SOURCES** | **$ 19,614,885** | **$ 21,366,487** | **$ 22,555,410** | **$ 23,864,391** | **$ 24,652,715** |

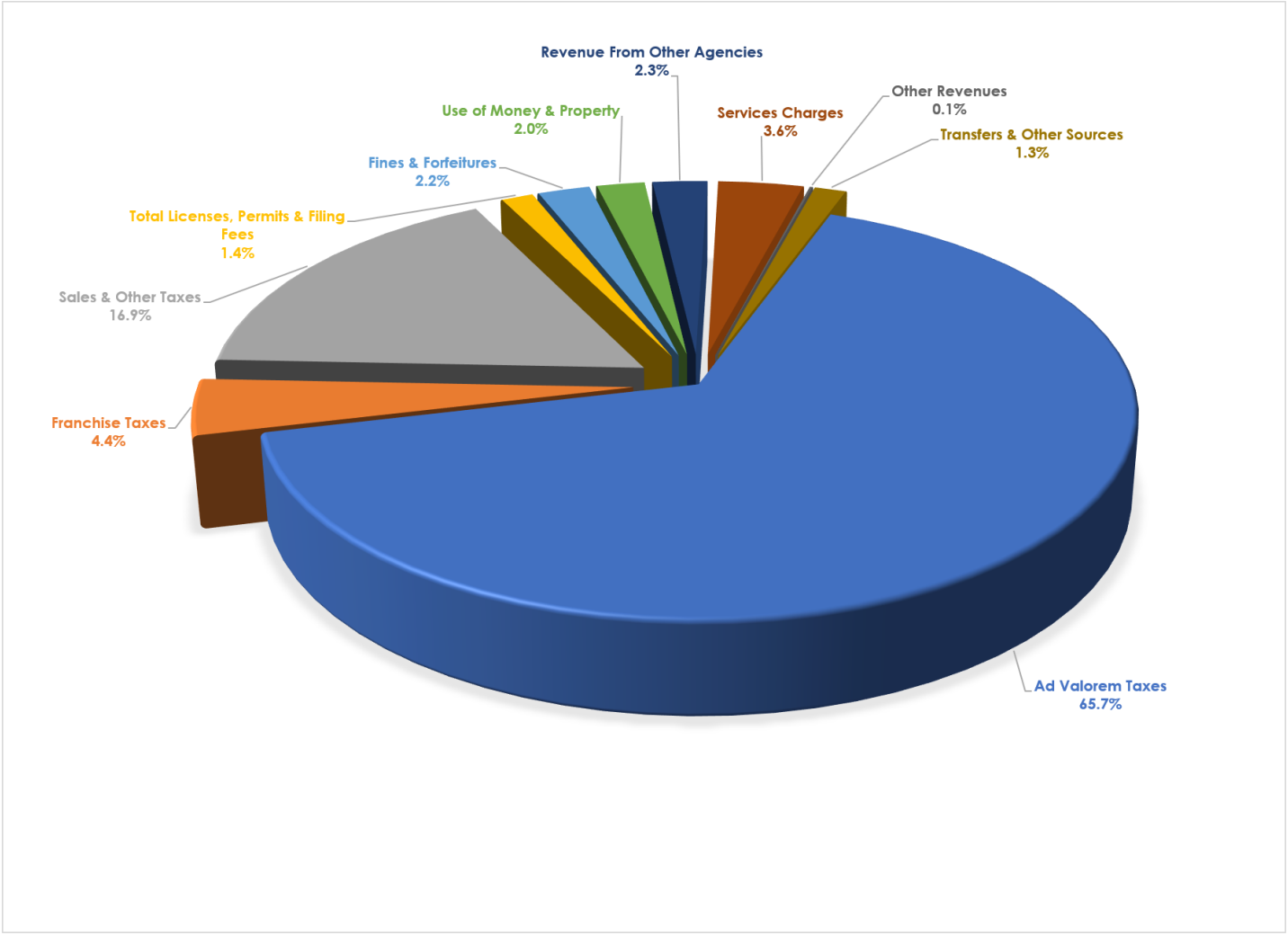
**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)**
**TEN YEAR COMPARISON OF REVENUES BY SOURCE**
**FY 2017-18 TO 2026-27**

| Revenues by Source | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Estimated 2025-26 | Budget 2026-27 |
|---|---|---|---|---|---|
| Ad Valorem Taxes | $ 16,068,225 | $ 17,346,295 | $ 17,832,064 | $ 18,065,448 | $ 18,354,418 |
| Franchise Taxes | 1,291,484 | 1,333,688 | 1,271,891 | 1,209,815 | 1,215,000 |
| Sales & Other Taxes | 4,690,258 | 4,379,798 | 4,628,259 | 4,714,100 | 4,715,000 |
| **Total Taxes** | **$ 22,049,967** | **$ 23,059,781** | **$ 23,732,214** | **$ 23,989,363** | **$ 24,284,418** |
| Licenses | $ 18,295 | $ 23,485 | $ 21,735 | $ 18,800 | 18,800 |
| Permits & Filing Fees | 464,497 | 408,102 | 994,736 | 362,350 | 360,100 |
| **Total Licenses, Permits & Filing Fees** | **$ 482,792** | **$ 431,587** | **$ 1,016,471** | **$ 381,150** | **$ 378,900** |
| Fines & Forfeitures | 449,447 | 692,637 | 649,416 | 620,600 | 617,500 |
| Use of Money & Property | 725,485 | 1,333,829 | 1,085,582 | 918,750 | 568,750 |
| Revenue From Other Agencies | 570,886 | 812,459 | 650,524 | 750,000 | 650,000 |
| Citizen Services | 1,016,045 | 1,178,878 | 1,036,383 | 922,000 | 912,000 |
| Recreation Services | 77,626 | 95,523 | 87,754 | 85,000 | 85,000 |
| Sale of Goods | 334,377 | 19,393 | 182,896 | 47,176 | 13,000 |
| **Total Service Charges** | **$ 1,428,048** | **$ 1,293,794** | **$ 1,307,032** | **$ 1,054,176** | **$ 1,010,000** |
| Other Revenues | 32,639 | 221,068 | 57,521 | 32,000 | 30,500 |
| **TOTAL CURRENT REVENUES** | **$ 25,739,264** | **$ 27,845,155** | **$ 28,498,759** | **$ 27,746,039** | **$ 27,540,068** |
| Transfers | 591,211 | 591,211 | 591,211 | 374,444 | 376,515 |
| **TOTAL REVENUES, TRANSFERS & OTHER SOURCES** | **$ 26,330,475** | **$ 28,436,366** | **$ 29,089,970** | **$ 28,120,483** | **$ 27,916,583** |

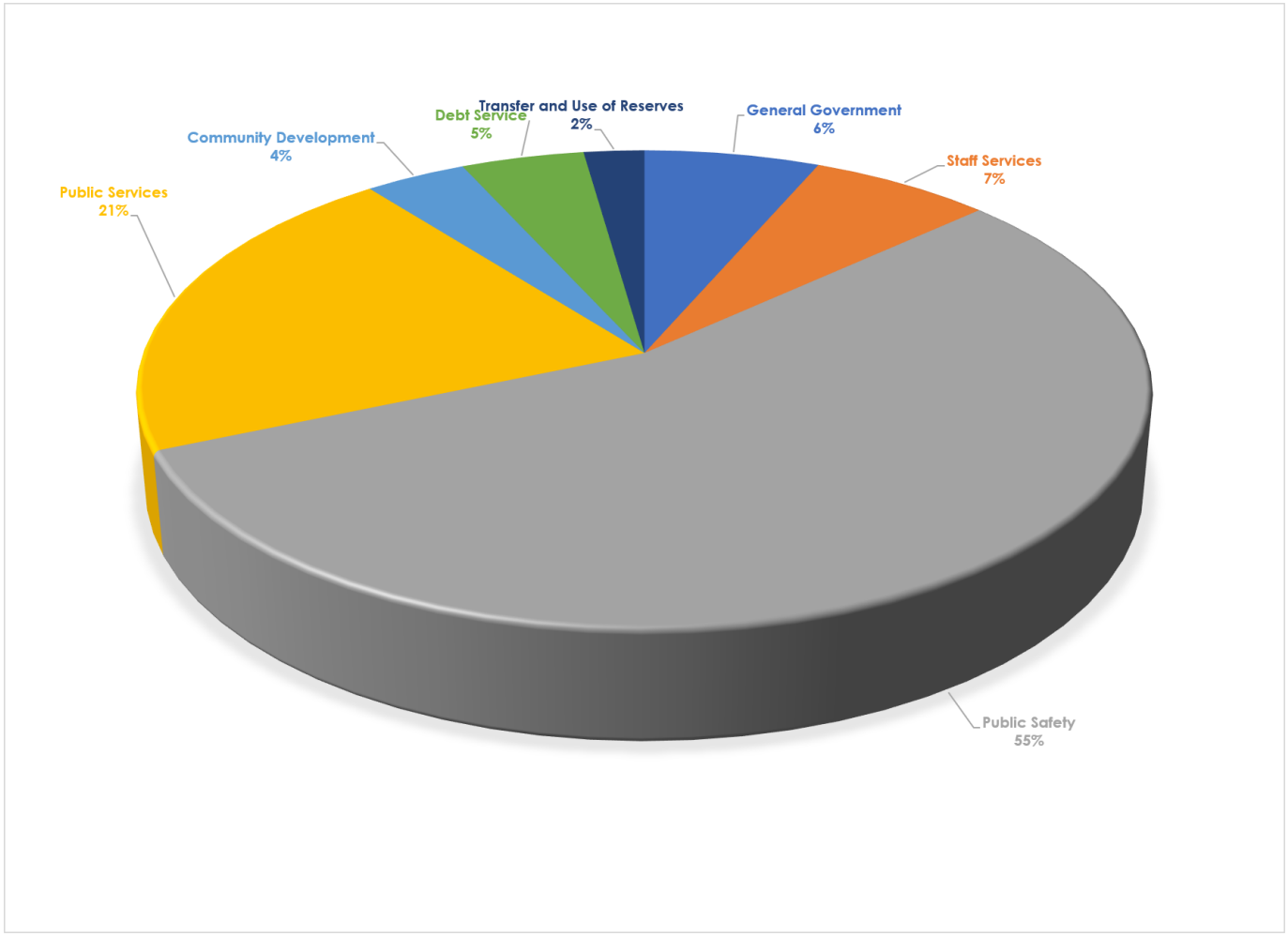
## OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)
## FIVE YEAR COMPARISON OF EXPENDITURES BY FUND AND FUNCTION
## FY 2022-23 TO 2026-27

| Expenditures by Division | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Estimated 2025-26 | Budget 2026-27 | Trend |
|---|---|---|---|---|---|---|
| General Government | $ 2,936,073 | $ 1,590,220 | $ 1,757,162 | $ 1,694,983 | $ 1,809,055 | |
| Staff Services | 1,253,391 | 1,331,296 | 1,603,421 | 1,717,544 | 1,876,014 | |
| Public Safety | 11,872,562 | 12,400,773 | 13,789,429 | 14,302,960 | 15,446,620 | |
| Public Services | 6,306,447 | 6,920,024 | 7,904,344 | 7,027,111 | 5,834,894 | |
| Community Development | 850,241 | 874,556 | 972,180 | 988,793 | 1,047,809 | |
| Debt Service | 908,529 | 1,534,079 | 1,534,213 | 1,268,338 | 1,270,109 | |
| **TOTAL EXPENDITURES** | **$ 24,127,242** | **$ 24,650,948** | **$ 27,560,749** | **$ 26,999,729** | **$ 27,284,501** | |
| Unappropriated Reserves | - | | | | - | |
| Transfers | 300,000 | 4,015,685 | 1,546,329 | 1,221,600 | 625,000 | |
| **TOTAL EXPENDITURES & TRANSFERS** | **$ 24,427,242** | **$ 28,666,633** | **$ 29,107,078** | **$ 28,221,329** | **$ 27,909,501** | |

**CURRENT YEAR GRAPHIC COMPARISON OF REVENUES**
**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)**
**FY 2026-27**



**CURRENT YEAR GRAPHIC COMPARISON OF EXPENDITURES**
**OPERATING FUNDS (GENERAL FUND AND DEBT SERVICE FUND)**
**FY 2026-27**



## CURRENT FINANCIAL POSITION

The City Staff estimates that the City of Benbrook begins the 2026-27 fiscal year with an estimated combined fund balance of $23,937,214 in the operating funds (General Fund and Debt Service Fund) and is projected to end the year with a balance of $23,944,296.

The General Fund is estimated to begin the 2026-27 fiscal year with a fund balance of $23,563,636 and to end the year with a fund balance of $23,563,636. The transfer of $625,000 from General Fund reserves is included in the year-ending balance. This consists of $575,000 from the General Fund to the Capital Asset Replacement Fund and $50,000 to the IT/Facilities Fund.

The Debt Service Fund is estimated to begin the 2026-27 fiscal year with a fund balance of $373,578 and to end the year with a fund balance of $380,660; an estimated $7,082 will be added to the Debt Service Fund reserves in 2026-27. The transfer of $76,515 is scheduled from the Stormwater Utility Fund for drainage-related debt costs.

## GOVERNMENTAL FUNCTIONS

The 2026-27 Budget finances City services by and through the five governmental functions:

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

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

# OPERATING FUNDS BUDGET PROPOSAL

The 2026-27 Budget adequately provides for meeting the operational demands of the City. Operating Fund expenditures, transfers, and use of reserves for 2026-27 in the amount of $27,909,501 are $508,878 less than expenditures and transfers budgeted for 2025-26 in the amount of $28,418,379. The 2025-26 budget includes $1,221,600 in transfers from the General Fund; the 2026-27 Budget includes the transfer of $625,000.

## SALARY ADJUSTMENT AND FRINGE BENEFIT INCREASES

### *COST-OF-LIVING INCREASE*

The 2026-27 Budget includes funds for a 3.0 percent cost-of-living adjustment for all employees due to inflation.

### *MERIT INCREASES FOR ELIGIBLE EMPLOYEES*

Employees who are at steps one through six are eligible for a five percent or one-step merit increase on the employee's anniversary date. Merit increases are based on job performance and are implemented following an evaluation by the employee's supervisor; funds for merit increases are included in the 2026-27 Budget.

### *FRINGE BENEFIT ENHANCEMENTS*

The 2026-27 Budget includes funds to finance an up-to twenty percent increase in employee health, dental, and life insurance premiums, subsidies, and reimbursements. Through negotiations with the City's current providers for group health, dental, and life insurance for renewals effective November 1, 2026, the City expects to continue funding the entire employee premium; to adjust the subsidy for dependent health insurance to cover the increase in these costs; and to enhance the reimbursement program for out-patient procedure, surgery, and hospitalization co-payments.

All full-time employees contribute seven percent of salary to the Texas Municipal Retirement System (TMRS). The City matches these contributions on a two-to-one basis. TMRS informed the City that the City's rate is scheduled to increase from the current rate of 17.47 percent to 17.52 percent on January 1, 2027.

## PERSONNEL CHANGES

### *POSITIONS*

The are no personnel additions in the 2026-27 Budget.

## CAPITAL OUTLAY AND EQUIPMENT PURCHASES

The Budget includes the transfer of $575,000 from unrestricted General Fund reserves to the Capital Asset Replacement Fund for future capital outlay purchases. Also, a transfer of $50,000 to the IT/Facilities Fund for possible use with the construction of the new municipal complex. The re-building of these funds allows the City flexibility in future years to purchase costly capital items.

## SPECIAL PROJECTS AND EXPANSION OF SERVICES

The 2026-27 Budget includes $1,300,000 for the City's street overlay and concrete repair program.

# OPERATING FUNDS REVENUES

## ADOPTED BUDGET

General Fund and Debt Service Fund revenues and transfers for 2026-27 are projected to be $27,916,583 and are $114,318 or 0.41 percent below the 2025-26 budget of $27,802,265. General Fund revenues and transfers for 2026-27 total $26,639,392 for a net increase of $110,951 or 0.42 percent above the 2025-26 budget of $26,528,441. Debt Service Fund revenues and transfers total $1,277,191 in 2026-27 for an increase of $3,367 or 0.26 percent more than the 2025-26 budget of $1,273,824.

General Fund and Debt Service Fund revenues, excluding transfers, for 2026-27 are projected to be $27,540,068 and are $112,247 or 0.41 percent above the 2025-26 budget of $27,427,821. General Fund revenues for 2026-27 total $26,339,392 for a net increase of $110,951 or 0.42 percent above the 2025-26 budget of $26,228,441. Debt Service Fund revenues total $1,200,676 in 2026-27 for an increase of $1,296 or 0.11 percent more than the 2025-26 budget of $1,199,380.

## PROPERTY TAX RATE AND REVENUES

The 2026-27 Budget includes raising the property tax rate to the No-New-Revenue rate of $0.576304 per $100 valuation from $0.5550 in 2025-26. The General Fund rate increases to $0.538504 from $0.5191 and the Debt Service portion of the property tax rate increases to $0.0378 from $0.0359.

The City of Benbrook is projected to experience flat property tax revenue growth in 2026-27, when compared to the prior year budget amount, due to Tarrant Appraisal District not reappraising properties for tax year 2026 and decreased property values. in July 2026, the Tarrant Appraisal District (TAD) provided the City with final assessed valuation totals for use in computing property tax projections and in preparing "Truth in Taxation" notices. Assessed valuations decreased by approximately 3.69 percent in comparison with prior year values.

For the Operating Funds (General Fund and Debt Service Fund), revenue from ad valorem taxes in the amount of $18,354,418 for 2026-27 is projected to increase by $288,970 from the 2025-26 re-estimate of $18,065,448. Current property tax revenue is projected to increase by $313,050 from $17,927,068 to $18,240,118. Revenue from delinquent property taxes is projected to decrease by $4,600 to $51,000 compared to the prior year.

## FRANCHISE TAX REVENUE

Franchise taxes are projected to increase $5,185 from the 2025-26 re-estimate of $1,209,815. Revenue from the electrical franchise is projected to be $830,000 in 2026-27. Revenue from the natural gas franchise is projected to be $135,000. Revenue from the telephone franchise is projected to be $30,000. Revenue from the sanitation franchise is projected to be $110,000. Revenue from the cable television franchise is projected to be $110,000.

## SALES AND OTHER TAXES REVENUE

Projected sales tax collections for 2026-27 in the amount of $4,700,000 is the same as the 2025-26 re-estimate of $4,700,000 due to a slowdown in the rate of growth. Revenue from mixed beverage taxes is projected to be $15,000 in 2026-27.

## REVENUE FROM LICENSES AND PERMITS

Revenue from licenses is projected to be $18,800 in 2026-27. Revenue from permits and filing fees in the amount of $349,300 is projected to decrease $2,250 compared to the 2025-26 re-estimate. Revenue from the lodging license fee is expected to be $800. Planning and Zoning fees are expected to be $10,000 for 2026-27. The total projected for 2026-27 for licenses, permits, and filing fees is $378,900.

## FINES AND FORFEITURES

Revenue from municipal court fines and forfeitures is projected to decrease by $3,100 from the 2025-26 re-estimate level of $620,600 to $617,500.

## REVENUE FROM MONEY AND PROPERTY

Revenue from money and property is projected to decrease by $350,000 from the 2025-26 re-estimate level of $918,750 to $568,750. Revenue in this category includes interest on investments, building rentals, natural gas well permits, and miscellaneous sources.

## REVENUE FROM OTHER AGENCIES

Revenue from Other Agencies includes revenue from the fire service contract with Tarrant County, the contract with the FWISD for police officers, and from miscellaneous grants. The 2025-26 re-estimate is $750,000; the 2026-27 projection is $650,000.

## CHARGES FOR CURRENT SERVICES REVENUE

Revenue from Charges for Current Services for 2026-27 is projected to decrease by $44,176 from the 2025-26 re-estimate. The 2025-26 re-estimate is $1,054,176 and the projection for 2026-27 is $1,010,000. Revenue from ambulance services is projected to remain the same at $8000,000. Street cut charges are expected to remain the same at $95,000. Other revenue including animal control fees, street, park lease and usage, and sale of goods is projected at or near the 2025-26 re-estimate level.

## OTHER REVENUE

Other revenue is estimated to be $30,000, the same as 2025-26. The projection is based on historical collections.

## TRANSFERS

The 2025-26 re-estimate includes the transfer of $300,000 from the Sanitation Fund to the General Fund for sanitation revenue, the same as 2026-27.

Debt Service Fund transfers are $74,444 for 2025-26 and projected at $76,515 for 2026-27. This transfer is from the Stormwater Utility Fund for principal and interest for drainage bonds issued prior to the establishment of the Stormwater Utility Fund.

# OPERATING FUNDS EXPENDITURES

## ADOPTED BUDGET

Total Operating Fund expenditures, transfers, and use of reserves for 2026-27 are $27,909,501 for a net decrease of $508,878 compared to the 2025-26 budget. General Fund expenditures, special projects, and transfers of $26,639,392 are $510,649 less than the 2026-27 budget. Debt Service expenditures of $1,270,109 are $1,771 more than the 2025-26 budget. The 2026-27 Operating Funds Budget includes $575,000 in transfers from the General Fund to the Capital Asset Replacement Fund and $50,000 to the IT/Facilities Fund.

Total Operating Fund expenditures (excluding transfers and use of reserves) for 2026-27 are $27,284,501 for an increase of $87,722 compared to the 2025-26 budget. General Fund expenditures for 2026-27 (excluding transfers and use of reserves) of $26,014,392 are $85,951 more than the 2025-26 budget. Debt Service expenditures of $1,270,109 are $1,771 more than the 2025-26 budget.

## DEPARTMENT REQUESTS

City Department Heads prepared and submitted budget requests to the City Manager in May 2026. Department requests totaled $27,216,248. The base budget for the General Fund and Debt Service Fund totaled $28,486,357. There are no Decision Packages (requests for new programs and program modifications) in the 2026-27 Budget. The City Manager and Department Heads reviewed each line item and whittled these requests into the Proposed Budget.

## PROPOSED BUDGET

The 2026-27 City Manager's Proposed Budget totaled $27,284,501 for operating expenditures. The Proposed Budget included a variety of expenditure reductions. Department requests for office supplies, printing services, operating supplies, maintenance and repair, and capital outlay were thoroughly reviewed and reduced where possible. A 3.0 percent cost of living adjustment was added to all employees. In additional the street overlay program was decreased to $1,300,000.

In July 2026, the City Staff met with the City Council to outline issues the Council would face during the 2026-27 Budget adoption process. The Proposed Budget was presented to the City Council at a Budget Work Session. During this work session and other sessions held in the month of August, the City Council and City Staff met and reviewed the budget requests. The City Council approved and adopted the City Manager’s budget as presented with no changes. Council also established the property tax rate at the rate of $0.576304; which is the same as the No-New-Revenue rate.

The Division Summary pages in the 2026-27 Budget provide reconciliations between the department requests and the adopted budget. Listings for all decision packages are also provided.

# BUDGET SYNOPSIS

## OPERATING FUNDS BUDGET

The 2026-27 Budget (General Fund and Debt Service Fund) is based on total revenues in the amount of $27,916,583 and expenditures in the amount of $27,909,501. The 2026-27 Budget also includes the transfer of $76,515 to the Debt Service Fund from the Stormwater Utility Fund, the transfer of $575,000 from the General Fund to the Capital Asset Replacement Fund, and $50,000 from the General Fund to the IT/Facilities Fund. Also, there is a projected transfer of $300,000 of Sanitation revenue to the General Fund.

Total revenues and transfers to the Operating Funds in the amount of $27,916,583 represent a net decrease of $203,900 or 0.73 percent below the 2025-26 re-estimate total of $28,120,483.

Total expenditures, transfers, and the use of General Fund reserves in the amount of $27,909,501 for 2026-27 represent a net decrease of $311,828 or 1.10 percent less than the 2025-26 re-estimate total of $28,221,329.

## EXPENDITURES BY CLASSIFICATION

### PERSONAL SERVICES

Personnel expenditures are projected to increase by $1,415,753 from the 2025-26 budget to $20,667,290 in 2026-27. This increase is attributed to salary adjustments, and adjustments for insurance and fringe benefits.

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

Funds are also included in the Budget for an up-to twenty percent increase in employee health, dental, and life insurance premiums. Funds are included for the increase of the City's contribution rate for employee retirement, effective January 1, 2027, the current rate of 17.47 percent increases to 17.52 percent; the employee contribution rate remains at 7.00 percent.

### SUPPLIES AND MATERIALS

The cost of supplies and materials is projected to increase by $65,531 from the 2025-26 re-estimate of $952,630 to $1,018,161 in 2026-27. The 2026-27 Budget includes funds for general office and operating supplies, postage, and other items for City departments. The increase is mainly due to the rise in fuel costs and inflation.

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

## CONTRACTUAL SERVICES

The projected cost of contractual services in 2026-27 in the amount of $2,347,966 increases by $186,448 from the 2025-26 re-estimate of $2,161,518. This category includes funds for utilities, professional services, dues and memberships, training, and printing services.

Funds are included in the 2026-27 Budget for the general election and for a run-off election. Funds are included for Benbrook residents to participate in Tarrant County's Home Project.

## MAINTENANCE AND REPAIR

Maintenance and repair costs decreases by $1,438,001 from the 2025-26 re-estimate of $3,418,976 to the 2026-27 Budget allocation of $1,980,975. Funds for vehicle, equipment, radio, and software maintenance costs are budgeted near the 2025-26 re-estimate level for 2026-27. A decrease in the amount of $1,700,000 is included in the Public Works Department for the maintenance and repair of streets and roadways.

## CAPITAL OUTLAY

There are no capital outlay purchases budgeted in 2026-27. The annual replacement of four Police Department vehicles will be paid out of the Capital Asset Replacement Fund. A capital outlay is defined as an item or piece of equipment that costs a minimum of $5,000, has a useful life of more than one year, and/or is recorded as a fixed asset on the City's official inventory.

## DEBT SERVICE

Debt service requirements increased by $1,771 from $1,268,338 in 2025-26 to $1,270,109 in 2026-27. Principal payments increase by $25,000 in 2026-27 to $770,000 from $745,000 in 2025-26; interest expenses decreased by $23,579 from $519,238 in 2025-26 to $495,659 in 2026-27. Agent fees increased from $4,100 to $4,450.

## TRANSFERS AND USE OF UNAPPROPRIATED RESERVES

The 2026-27 Budget and the 2025-26 re-estimate include the transfer of reserves from the General Fund to the Capital Asset Replacement Fund; these funds are designated for the purchase of major pieces of equipment in future years. The 2025-26 transfer was $550,000; the 2026-27 transfer is $575,000, plus a $50,000 transfer from the General Fund to the IT/Facilities Fund for the possible use with the construction of the new municipal complex. Also, in 2026-26 the City transferred $621,600 from the General Fund to the Capital Projects Fund for the Dutch Branch Infrastructure Improvement project.

# OPERATING FUNDS REVENUES

Operating revenues in the City's 2026-27 Budget in the amount of $27,916,583 are based upon a projected net decrease of $203,900 compared to the 2025-26 re-estimate of $28,120,483. Total projected 2026-27 revenues, along with 2025-26 re-estimate and 2024-25 actual revenue amounts are summarized in the following table. Explanations of the assumptions and methodology used to project these operating revenues are provided following the table.

## OPERATING FUNDS REVENUE SUMMARY

| REVENUES BY SOURCE | ACTUAL FY 2024-25 | RE-ESTIMATE FY 2025-26 | BUDGET FY 2026-27 | CHANGE FROM RE-ESTIMATE | PERCENTAGE CHANGE FROM RE-ESTIMATE |
|---|---|---|---|---|---|
| | | | | | |
| Ad Valorem Taxes | $ 17,832,064 | $ 18,065,448 | $ 18,354,418 | $ 288,970 | 1.60% |
| Franchise Taxes | 1,271,891 | 1,209,815 | 1,215,000 | 5,185 | 0.43% |
| Sales & Other Taxes | 4,628,259 | 4,714,100 | 4,715,000 | 900 | 0.02% |
| Licenses | 21,735 | 18,800 | 18,800 | - | 0.00% |
| Permits and Filing Fees | 994,736 | 362,350 | 360,100 | (2,250) | -0.62% |
| Fines and Forfeitures | 649,416 | 620,600 | 617,500 | (3,100) | -0.50% |
| Use of Money and Property | 1,085,582 | 918,750 | 568,750 | (350,000) | -38.10% |
| Revenue from Other Agencies | 650,524 | 750,000 | 650,000 | (100,000) | -13.33% |
| Citizen Services | 1,036,383 | 922,000 | 912,000 | (10,000) | -1.08% |
| Recreation Services | 87,754 | 85,000 | 85,000 | - | 0.00% |
| Sale of Goods | 182,896 | 47,176 | 13,000 | (34,176) | -72.44% |
| Other Revenue | 57,521 | 32,000 | 30,500 | (1,500) | -4.69% |
| Transfers | 591,211 | 374,444 | 376,515 | 2,071 | 0.55% |
| **TOTAL REVENUES** | **$ 29,089,970** | **$ 28,120,483** | **$ 27,916,583** | **$ (203,900)** | **-0.73%** |

## FY 2026-27 PROPERTY TAX CALCULATION

| | | |
|---|---|---|
| **GROSS VALUATION** | | **$ 3,850,390,249** |
| Less: | | |
| Exemptions and Adjustments | | |
| Veterans | 72,152,677 | |
| Over-65 | 87,837,501 | |
| Homestead | 30,453,824 | |
| Misc Personal Property | 33,682,670 | |
| Disabled Person | 517,678 | |
| Other | - | |
| Absolute Exemptions (churches, schools, and government) | 175,603,120 | |
| Cases Before ARB | 48,201,054 | |
| Incomplete, Pro-Rated, and Nominal Accounts | 708,218 | |
| Add: | | |
| TAD Projected Value of Property Under Protest | 42,244,748 | |
| Minimum Value of Incomplete Accounts | - | |
| **NET TAXABLE VALUE** | | **$ 3,443,478,255** |
| **Rate Per $100 Valuation** | | **$ 0.576304** |
| **2026-27 Tax Levy** | | **$ 19,844,903** |
| **Estimated Levy Lost due to Frozen Taxes** | | **1,232,537** |
| **Estimated Collection Rate** | | **98%** |
| **TOTAL FY 2025-26 ESTIMATED PROPERTY TAX COLLECTIONS** | | **$ 18,240,119** |

### Tax Distribution

| Fund | Tax Rate | Percentage | Estimated Levy |
|---|---|---|---|
| General Fund | 0.53850 | 93.44% | $ 17,043,742 |
| Debt Service Fund | 0.03780 | 6.56% | 1,196,376 |
| Totals | 0.57630 | 100.00% | $ 18,240,119 |

# PROPERTY TAX REVENUE

The 2026-27 Budget ad valorem tax revenue projection of $18,354,418 reflects a net increase of $288,970 over the 2025-26 re-estimate of $18,065,448. The tax revenue projections include delinquent taxes and penalty and interest. This revenue projection is based on increasing the property tax rate to the No-New-Revenue tax rate of $0.576304 compared to the prior year at $0.5550 per $100 valuation. The increase in the property tax rate for 2026-27 is a result of a decrease in total assessed valuations from 2025-26 to 2026-27.

## ASSESSED VALUATIONS

The certified tax roll received from the Tarrant Appraisal District (TAD) in July 2026 shows the total appraised value of property in Benbrook at $3,850,390,249; TAD provided revised assessed valuation and property tax data in September 2026; however, the July 2026 totals are used for all 2026-27 budget calculations. Total exemptions (over-65, homestead, disability, veterans, pro-rated absolute, and nominal value - below $500) and total adjustments (absolute exemptions, cases before the Appraisal Review Board, and incomplete accounts) are $449,156,742. TAD's minimum projected value of property under protest and/or in incomplete accounts is $42,244,748. The total net taxable value used to project revenues for 2026-27 is $3,443,478,255. Based on the tax rate of $0.576304, current property tax collections are projected to be $18,240,119 at a 98% collection rate for both the General Fund and the Debt Service Fund property tax revenue.

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

Property tax revenue is allocated between the General Fund and the Debt Service Fund. This allocation is determined each fiscal year by calculating the property tax rate needed to finance each of these two funds. The 2025-26 property tax rate for the General Fund was $0.5191 per $100 valuation; the 2026-27 property tax rate for the General Fund increases to $0.538504 per $100 valuation. The property tax rate for the Debt Service Fund in 2025-26 was $0.0359 per $100 valuation; the 2026-27 tax rate for the Debt Service Fund increases to $0.0378 per $100 valuation. In 2026-27 the General Fund receives 93.44 percent and the Debt Service Fund received 6.56 percent of the City's property tax revenue.

## COLLECTION RATE

The City of Benbrook uses a collection rate of 98.0 percent in calculating the anticipated tax collections. Delinquent tax collections are based upon the total delinquent taxes outstanding as of September 30 and the City's historical success of collections. Penalty and interest estimates are based on the actual amount received during the past several years.

## INCREASES IN PROPERTY TAX REVENUE

Current property tax revenue for 2026-27 is $18,240,118 for an increase of $313,050 over the 2025-26 re-estimate of $17,927,068. Delinquent property tax collections for 2026-27 are $51,000 for a decrease of $4,600 over the

2025-26 re-estimate of $55,600. Penalty and interest revenue for 2026-27 is $62,750 for a decrease of $18,480 from the 2025-26 re-estimate of $82,230.

# OTHER REVENUES

## FRANCHISE TAXES REVENUE

The City of Benbrook, under the authority granted by the State of Texas, charges local utility companies: Oncor, Atmos Energy Company, AT&T, and Spectrum (formerly Charter Communications) a franchise tax for the City's right-of-way. The City also contracts out the sanitation collection and disposal service and receives a franchise fee from the private contractor. Franchise holders pay the City a percentage (between three to five percent) based on each utility's gross receipts. The 2026-27 projection is $1,215,000.

Revenue from the electrical franchise is projected to be $830,000 in 2026-27. Revenue from the natural gas franchise is projected to be $135,000. Revenue from the telephone franchise is projected to be $30,000. Revenue from the sanitation franchise is projected to be $110,000. Revenue from the cable television franchise is projected to be $110,000.

## SALES AND OTHER TAXES REVENUE

Revenue from the City's one-percent share of the Texas sales tax and other taxes is projected to remain flat in 2026-27 due to a slowdown in sales tax growth. The 2026-27 projection is $4,700,000 and the 2025-26 re-estimate is $4,700,000.

Revenue from the mixed beverage tax is projected at $15,000 in 2026-27, which is an increase of $1,000 from the 2025-26 re-estimate.

## LICENSES, PERMITS, AND FILING FEES REVENUE

This revenue category is divided into four sub-categories: (1) Licenses (2) Permits and Filing Fees (3) Lodging License Fees, and (4) Planning and Zoning fees. The 2026-27 Budget includes projected revenue from licenses, permits, and filing fees at $378,900; this projection reflects a net decrease of $2,250 from the 2025-26 re-estimate.

## LICENSES

The City of Benbrook charges electricians, plumbers, irrigators, and other building trade workers an annual licensing fee. The licensing fee is used to monitor the people working in these areas and to ensure that these workers have the required builders' bonds. Revenue from licenses is projected at $18,800 in 2026-27, the same as the 2025-26 re-estimate.

## PERMITS AND FILING FEES

Builders, engineers, and developers pay the City a fee for the review and inspection of their projects. The fee is based on the City's actual cost of providing these services. Revenue from building permits is projected to decrease $2,250 from the 2025-26 re-estimate of $351,550. Revenue from alarm permits, fire code permits, zoning filing, subdivision, and development inspection fees is projected to remain relatively the same at the 2025-26 re-estimate amount in 2026-27.

## FINES AND FORFEITURES REVENUE

Revenue that the City receives from fines and forfeitures (traffic and safety violations) is estimated to be $617,500 in 2026-27; this amount is $3,100 below the 2025-26 re-estimate of $620,600. Revenue sources within this category include: municipal court fines, warrant fees, defensive driving school fees, ticket dismissal fees, arrest fees, special expense fees, and miscellaneous fines and forfeitures.

## USE OF MONEY AND PROPERTY REVENUE

Included within this category are interest earnings, building rentals, gas well permits, and miscellaneous uses of money and property. Revenue for 2026-27 is projected to be $568,750; this total is $350,000 less than the amount estimated for 2025-26 due to a projected decrease in interest rates in 2026-27. Projected revenue for 2026-27 includes $500,000 for interest on investments, $33,750 for gas well permits, and $35,000 for miscellaneous revenue.

## REVENUE FROM OTHER AGENCIES

Revenue from Other Agencies includes the revenue from fire service contracts, reimbursement for Police Officer salary expense from the Fort Worth Independent School District (FWISD), grants from Tarrant County, and other grants. Revenue for 2025-26 is re-estimated at $750,000 and revenue for 2026-27 is projected to be $650,000.

Both the 2026-27 projection and the 2025-26 re-estimate reflect reimbursement of salary expenses for two Police Officers assigned to Western Hills High School and one Police Officer assigned to Benbrook Middle School that opened in 2011. Revenue from Tarrant County for the fire services contract is projected at $400,000 in 2026-27.

## SERVICE CHARGES REVENUE

Included within this category are animal shelter fees, lot cleaning/mowing fees, ambulance fees, street cut charges, park lease and usage fees, sale of cemetery lots, and disposal of surplus equipment and vehicles, and sale of property. A net decrease of $44,176 is reflected for Charges for Current Services revenue based on the 2025-26 re-estimate of $1,054,176 and the 2026-27 projection of $1,010,000.

## CITIZEN SERVICES

Revenue in the category of Citizen Services includes animal control fees, lot cleaning and mowing fees, ambulance fees, and miscellaneous service charges. Revenue for 2026-27 is projected to decrease $10,000 to $912,000 compared to 2025-26.

Ambulance collections are projected at $800,000 for 2026-27; this amount is the same as the 2025-26 re-estimate. Animal shelter fees are expected to be the same at $12,000 from the prior year.

## RECREATION SERVICES

Revenue from Recreation Services is projected to generate $85,000 in revenue in 2026-27, which is the same as the 2025-26 re-estimate. Revenue is generated from these sources: park lease fees, park use fees and miscellaneous fees.

## SALE OF GOODS

Revenue from the Sale of Goods is expected to be $13,000 in 2026-27; the 2025-26 re-estimate is $47,176. Revenue in this category is received from the sale of these items: tax certificates, maps, copies, publications, trash bags, cemetery lots, surplus vehicles, and miscellaneous items.

## OTHER REVENUES

Other Revenue (insurance refunds, restitution fees, and miscellaneous revenue) fluctuates considerably from year to year. The 2026-27 projection of $30,000 is based on an average of collections for the past five years; this projection is the same as the 2025-26 re-estimate.

## TRANSFERS

There are $300,000 in budgeted transfers to the General Fund in the 2026-27 Budget. This consists of Sanitation revenue from the Sanitation Fund. The Debt Service fund includes the transfer of $76,515 from the Stormwater Utility Fund to the Debt Service Fund for payment of drainage bond principal and interest.

# OPERATING FUNDS EXPENDITURES

Total Operating Fund expenditures, transfers, and use of reserves for 2026-27 are $27,909,501 for a net decrease of $311,828 or 1.10 percent below the 2025-26 re-estimate of $28,221,329. General Fund expenditures, special projects, and transfers of $26,639,392 are $313,599 or 1.16 percent less than the 2025-26 re-estimate of $26,952,991. Debt Service expenditures of $1,270,109 are $1,771 or 0.14 percent more than the 2025-26 re-estimate of $1,268,338. The 2026-27 Operating Funds Budget includes a $575,000 transfer from the General Fund to the Capital Asset Replacement Fund for future vehicle purchases, and $50,000 to the IT/Facilities Fund for possible use with the new municipal complex. The 2025-26 Operating Funds re-estimate includes the transfer of $550,000 from the General Fund to the Capital Asset Replacement Fund, $50,000 to the IT/Facilities Fund, and $621,600 to the Dutch Branch Infrastructure Improvement project.

Total Operating Fund expenditures (excluding transfers and use of reserves) for 2026-27 are $27,284,501 for an increase of $284,772 or 1.05 percent increase from the 2025-26 re-estimate of $26,999,729. General Fund expenditures for 2026-27 (excluding transfers and use of reserves) of $26,014,392 are $283,001 or 1.10 percent more than the 2025-26 re-estimate of $25,731,391. Debt Service expenditures of $1,270,109 are $1,771 or 0.14 percent more than the 2025-26 re-estimate of $1,268,338.

## EXPENDITURES BY CLASSIFICATION

### *PERSONAL SERVICES*

Personnel expenditures are projected to increase by $1,469,024 from $19,198,266 in 2025-26 to $20,667,290 in 2026-27. This increase is attributed to salary adjustments, and adjustments for insurance and fringe benefits.

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

Funds are also included in the Budget for an up-to twenty percent increase in employee health, dental, and life insurance premiums. Funds are included for the increase of the City's contribution rate for employee retirement, effective January 1, 2027, the current rate of 17.47 percent increases to 17.52 percent; the employee contribution rate remains at 7.00 percent.

### *SUPPLIES AND MATERIALS*

The cost of supplies and materials is projected to increase by $65,531 from the 2025-26 re-estimate of $952,630 to $1,018,161 in 2026-27. The 2026-27 Budget includes funds for general office and operating supplies, postage, and other items for City departments at or near the 2025-26 re-estimate level. Additional funds are included for software, light bars for patrol cars, and supplies to improve and update City parks.

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

### *CONTRACTUAL SERVICES*

The projected cost of contractual services in 2026-27 in the amount of $2,347,966 increases by $186,448 from the 2025-26 re-estimate of $2,161,518. This category includes funds for utilities, professional services, dues and memberships, training, and printing services. Funds are included in the 2026-27 Budget for the general election and for a run-off election.

### *MAINTENANCE AND REPAIR*

Maintenance and repair costs decrease by $1,438,001 from the 2025-26 re-estimate of $3,418,976 to the 2026-27 Budget allocation of $1,980,975. This decrease is due to less funds being allocated to the street overlay program. Funds for vehicle, equipment, radio, and software maintenance costs are budgeted near the 2025-26 re-estimate level for 2026-27.

### *CAPITAL OUTLAY*

There are no capital outlay purchases budgeted in the General Fund in 2026-27. Funds for the purchase of four replacement Police Department vehicles will be made from the Capital Asset Replacement Fund. A capital outlay is defined as an item or piece of equipment that costs a minimum of $5,000, has a useful life of more than one year, and/or is recorded as a fixed asset on the City's official inventory.

### *DEBT SERVICE*

Debt service requirements increased by $1,771 from $1,268,338 in 2025-26 to $1,270,109 in 2026-27. Principal payments increased by $25,000 in 2026-27 to $770,000 from $745,000 in 2025-26; interest expenses decreased by $23,579 from $519,238 in 2025-26 to $495,659 in 2026-27. Agent fees increase from $4,100 to $4,450.

### *TRANSFERS AND USE OF UNAPPROPRIATED RESERVES*

The 2026-27 Budget includes the transfer of $575,000 from the General Fund to the Capital Asset Replacement Fund; these funds are designated for the purchase of major pieces of equipment in future years. Also, in both 2025-26 and 2026-27 a $50,000 transfer to the IT/Facilities Fund is budgeted.

# TOTAL OPERATING FUNDS

Total projected expenditures for 2026-27, along with 2024-25 actual, and 2025-26 re-estimated amounts, are summarized in the following table. Explanations of the assumptions and the methodology used to project operating expenditures are provided after the table.

## OPERATING FUNDS EXPENDITURE SUMMARY

| EXPENDITURES | ACTUAL FY 2024-25 | RE-ESTIMATE FY 2025-26 | BUDGET FY 2026-27 | CHANGE FROM RE-ESTIMATE | CHANGE FROM RE-ESTIMATE |
|---|---|---|---|---|---|
| | | | | | |
| General Government | $ 1,757,162 | $ 1,694,983 | $ 1,809,055 | $ 114,072 | 6.73% |
| Staff Services | 1,603,421 | 1,717,544 | 1,876,014 | 158,470 | 9.23% |
| Public Safety | 13,789,429 | 14,302,960 | 15,446,620 | 1,143,660 | 8.00% |
| Public Services | 7,904,344 | 7,027,111 | 5,834,894 | (1,192,217) | -16.97% |
| Community Development | 972,180 | 988,793 | 1,047,809 | 59,016 | 5.97% |
| Debt Service | 1,534,213 | 1,268,338 | 1,270,109 | 1,771 | 0.14% |
| Transfers and Other Uses | 1,546,329 | 1,221,600 | 625,000 | (596,600) | -48.84% |
| | | | | | |
| **TOTAL EXPENDITURES** | **$ 29,107,079** | **$ 28,221,329** | **$ 27,909,501** | **$ (311,828)** | **-1.10%** |

# GENERAL GOVERNMENT FUNCTION

The General Government function performs all the general administrative activities of the City. This function is comprised of the following department/divisions: City Council, City Manager, City Secretary, and Non-Departmental. The General Government Function, along with the Staff Services Function, provides the necessary support services for the various line divisions. Positions funded in the General Government Function include: Mayor, City Councilmembers, City Manager, Management Analyst, EMS Billing Manager, and City Secretary. The General Government Function's total 2026-27 Budget is $1,809,055. This allocation is $114,072 more than the 2025-26 re-estimate of $1,694,983.

## CITY COUNCIL

The City Council division provides funds for the Mayor and the six City Councilmembers. The 2026-27 Budget for the City Council in the amount of $17,103 is $461 more than the 2025-26 re-estimate of $16,642. The Budget includes salary expenses for the Mayor and six Councilmembers, office supplies, and training expenses for the Mayor and Councilmembers.

## CITY MANAGER

The City Manager division provides operating funds for the City Manager and the Management Analyst. The 2026-27 Budget for the City Manager in the amount of $514,071 reflects a net increase of $22,783 from the 2025-26 re-estimate of $491,288.

The 2026-27 Budget includes funds for a scheduled merit increase for the Management Analyst. The 2026-27 Budget includes funds for an up-to twenty percent increase in health, dental, and life insurance premiums for these two employees, and a 3.0 percent cost of living adjustment (COLA).

## CITY SECRETARY

The City Secretary division is staffed by the City Secretary and Administrative Clerk. The 2026-27 Budget for the City Secretary totals $372,619 for an increase of $8,160 above the 2025-26 re-estimate of $364,459.

The 2026-27 Budget includes funds for a scheduled merit increase for the City Secretary and Administrative Clerk, up-to twenty percent increase in health, dental, and life insurance premiums, and a 3.0 percent COLA.

The 2026-27 Budget includes funds for the City Council election scheduled for November 2026 and for a run-off election, if one is necessary.

## NON-DEPARTMENTAL

The 2026-27 Budget for Non-Departmental totals $905,262. This allocation is $82,668 more than the 2025-26 re-estimate of $822,594. Funds are included in the 2026-27 Budget for continuation of current programs including:

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

## STAFF SERVICES FUNCTION

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

The 2026-27 Budget for the Staff Services function is $1,876,014. This allocation represents an increase of $158,470 from the 2025-26 re-estimate of $1,717,544.

### FINANCE

The Finance division is staffed by the Finance Director, the Accounting Supervisor and one Accounting Clerk. The Finance division's 2026-27 Budget allocation totals $732,103 for a net increase of $40,307 from the 2025-26 re-estimate of $691,796.

The 2026-27 Budget includes funds for a scheduled merit increase for the Accounting Supervisor and Accounting Clerk; this amount is for salaries and for fringe benefits. The 2026-27 Budget includes funds for an increase in health, dental, and life insurance premiums for these three employees, and a 3.0 percent COLA. Additional funds are included in the 2026-27 Budget for audit services, delinquent tax collections, and for property tax billing and collecting services.

### INFORMATION TECHNOLOGY

The Information Technology division is staffed by the Information Technology Director and Assistant Director. The 2026-27 Budget for Information Technology totals $935,829 for an increase of $73,325 from the 2025-26 re-estimate of $862,504.

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

The 2026-27 Budget includes separate line-items for the purchase, upgrade, and/or replacement of software and for hardware for City of Benbrook operations. The Information Technology Director created a schedule for replacement; funds were included in the 2026-27 Budget for software and hardware including the replacement and/or upgrade of desk top computers, tablet computers, laptop computers, server, and storage.

### HUMAN RESOURCES

The Human Resources division is administered by the Human Resources Director. The Human Resources division's 2026-27 Budget allocation is $208,082 for a net increase of $44,838 from the 2025-26 re-estimate of $163,244.

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

Operating funds included in both the 2026-27 Budget and the 2025-26 re-estimate are for: employee physicals and drug screenings, publication of employment opportunity notices, civil service expenses, and printing of pay checks. Funds are also included for the Employee Milestone Awards Program.

## PUBLIC SAFETY FUNCTION

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

The Public Safety function's 2026-27 Budget totals $15,446,620 for an increase of $1,143,660 over the 2025-26 re-estimate of $14,302,960. Explanations of the changes in each department and division's 2026-27 Budget allocations are provided.

### POLICE DEPARTMENT

The 2026-27 Police Department Budget totals $9,506,102 for a net increase of $808,866 over the 2025-26 re-estimate of $8,697,236. The Police Department includes seven divisions: Management Services, Communications and Records, Patrol Services, Criminal Investigation Section, Crime Prevention, and Animal Control.

## *Management Services Division*

The Management Services division is staffed by the Police Chief, Administrative Manager, and School Crossing Guards. The 2026-27 Budget totals $668,232 for a net increase of $193,164 from the 2025-26 re-estimate of $475,068. The 2026-27 Budget includes a scheduled merit increase for the Police Chief and the Administrative Manager; these costs are for salaries and for fringe benefits. The Budget also includes funds for an increase in health, dental, and life insurance premiums for these two employees, and a 3.0 percent COLA.

## *Communications and Records Division*

The Communications and Records division is staffed by one Police Commander, the Police Services Supervisor, two Senior Communications Specialists, and six Communication Specialist positions. The 2026-27 Budget for the Communications and Records division is $1,382,575. This allocation is an increase of $159,828 over the 2025-26 re-estimate of $1,222,747.

The Budget includes funds for a scheduled merit increases for eligible Communications and Records employees, and related fringe benefit increases. The 2026-27 Budget includes additional funds for an increase in health, dental, and life insurance premiums for these employees, and a 3.0 percent COLA.

## *Patrol Division*

The Patrol Division is staffed by one Commander, one Lieutenant, four Sergeants, four Corporals, twenty-four Police Officers, and two part-time Police Officers. The Patrol division's 2026-27 Budget totals $5,442,633 or $223,219 over the 2025-26 re-estimate of $5,219,414.

Funds are included in the 2026-27 Budget for a scheduled merit increase for all full-time employees; costs include salaries and related fringe benefits. The Budget includes funds for an increase in health, dental, and life insurance premiums for employees, and a 3.0 percent COLA.

The 2026-27 Budget includes additional funds for vehicle fuel based on escalating costs of gasoline and increased use of sport utility vehicles instead of sedans as patrol vehicles.

The scheduled replacement of patrol vehicles is included in the Capital Asset Replacement Fund.

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

The Criminal Investigation Services (C.I.S.) Activity is staffed by one Lieutenant, one Sergeant, five Detectives, and one Property Custodian. The 2026-27 Budget for the Criminal Investigation Services Activity totals $1,579,607 for an increase of $226,826 from the 2025-26 re-estimate of $1,352,781.

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

### *Crime Prevention Division*

The Crime Prevention division is staffed by the Crime Prevention Officer; this position is classified as Detective/Corporal. The Crime Prevention division's 2026-27 Budget allocation totals $164,024 for a net increase of $7,317 from the 2025-26 re-estimate of $156,707. The Budget includes funds for an increase in health, dental, and life insurance premiums for this employee, and a 3.0 percent COLA.

### *Animal Control Division*

The Animal Control Activity is staffed by two Animal Control Officers. The 2026-27 Budget for Animal Control totals $269,031 for a decrease of $1,488 from the 2025-26 re-estimate of $270,519.

The 2026-27 Budget includes funds for an increase in health, dental, and life insurance premiums for the full-time employee, and a 3.0 percent COLA. The Budget includes additional funds for vehicle supplies, maintenance, and repairs.

## FIRE DEPARTMENT

The Fire Department's 2026-27 Budget totals $5,612,913 for an increase of $321,912 from the 2025-26 re-estimate of $5,291,001. The Fire Department is comprised of two divisions: Fire Fighting and Emergency Medical Services (EMS). All personnel costs are included within the Fire Fighting division even though all full-time employees are trained and certified as Firefighter Paramedics or Firefighter Emergency Medical Technicians (EMT). The Fire Department is staffed by twenty-eight full-time employees and two part-time employees.

### *Fire Fighting Division*

The 2026-27 Fire Fighting Budget of $5,407,278 reflects an increase of $284,677 from the 2025-26 re-estimate of $5,122,601.

The 2026-27 Budget includes funds for scheduled merit increases for the full-time employees of the Fire Department; this amount is for salaries and for fringe benefits. In addition, a 3.0 percent COLA was approved. The Budget includes funds for an increase in health, dental, and life insurance premiums for these employees.

### *Emergency Management Services (EMS) Division*

The Emergency Management Services (EMS) division's 2026-27 Budget of $205,635 reflects an increase of $37,235 from the 2025-26 re-estimate of $168,400. All salary costs for the Fire Department are budgeted in the Fire Fighting Activity. Additional funds are included in the 2026-27 Budget for repair and maintenance costs for ambulances.

## MUNICIPAL COURT

The Municipal Court includes two full-time positions: Municipal Court Manager and Deputy Court Clerk, and one part-time Court Clerk. Other part-time positions include the Judge and Magistrate. Prosecutor services are provided on a contractual basis by the City Attorney. Municipal Court is held one Friday each month; Juvenile Court is also held once per month. Trials by jury are held on an as-needed basis. The Municipal Court's 2026-27 Budget totals $327,605 for an increase of $12,881 from the 2025-26 re-estimate of $314,724.

The 2026-27 Budget includes funds for scheduled merit increases for eligible employees, along with a 3.0 percent COLA. The 2026-27 Budget includes funds for an increase in health, dental, and life insurance premiums for these two employees.

# PUBLIC SERVICES FUNCTION

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

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

The 2026-27 Budget for the Public Services function totals $5,834,894 for a net decrease of $1,192,217 from the 2025-26 re-estimate of $7,027,111. The Budget includes funds for scheduled merit increases for eligible employees, funds for fringe benefits adjustment for Public Services employees, and continuation of current program and projects. In addition, a 3.0 percent COLA was approved for the 2026-27 Budget.

## MANAGEMENT SERVICES

The Management Services division's 2026-27 Budget of $283,069 is $10,451 more than the 2025-26 re-estimate of $272,618. The 2026-27 Budget includes funds for an increase in health, dental, and life insurance premiums, along

with a 3.0 percent COLA. Funds are included in the Management Services Activity for gas well inspections. In previous years, these funds were budgeted in the Non-Departmental Activity.

## PUBLIC WORKS

The Public Works Department is comprised of the Street Maintenance division and is staffed by the Street Superintendent, Foreman, and six Field Service Workers. The 2026-27 Street Maintenance division Budget is $2,586,823 for a net decrease of $1,716,933 from the 2025-26 re-estimate of $4,303,756.

The 2026-27 Budget includes funds for scheduled merit increases for eligible employees and related increases in fringe benefits, along with a 3.0 percent COLA. The Budget includes funds for an increase in health, dental, and life insurance premiums for these employees.

The Budget includes funds for electricity for Benbrook's streetlights and traffic signals.

## PARKS AND RECREATION

The Parks Maintenance division is staffed by the Parks Superintendent, Foreman, and six Field Service Workers. The 2026-27 Parks and Recreation Budget totals $1,139,925 for a net increase of $119,770 from the 2025-26 re-estimate of $1,259,695.

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

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

## SUPPORT SERVICES

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

### *Fleet Maintenance Division*

The 2026-27 Budget for Fleet Maintenance is $316,716 or $19,961 less than the 2025-26 re-estimate of $336,677.

The Budget includes funds to finance scheduled merit increases for eligible employees and related increases in fringe benefits costs. In addition, a 3.0 percent COLA was approved in the 2026-27 Budget. The Budget includes funds for an increase in health, dental, and life insurance premiums. Staffing of the Fleet Maintenance Activity includes one part-time employee.

### *Building Maintenance Division*

The Building Maintenance division's 2026-27 Budget allocation totals $966,482 for a net increase of $635,571 compared to the 2025-26 re-estimate of $330,911.

The Budget includes funds to finance scheduled merit increases for eligible employees and related increases in fringe benefits costs. In addition, a 3.0 percent COLA was approved in the 2026-27 Budget. The Budget includes funds for an increase in health, dental, and life insurance premiums.

## CODE COMPLIANCE

The 2026-27 Budget for Code Compliance totals $155,078 and is $3,009 more than the 2025-26 re-estimate of $152,070. The Budget includes funds for a scheduled merit increase for the Code Compliance Officer, along with a 3.0 percent COLA. The 2026-27 Budget includes funds for an increase in health, dental, and life insurance premiums for the Code Compliance Officer.

The Budget also includes funds for supplies and materials.

## ENGINEERING

The 2026-27 Budget for the City Engineering division totals $386,801 for an increase of $15,417 over the 2025-26 re-estimate of $371,384. The Engineering division is supervised by the Public Services Director. This division is staffed by the City Engineer and the Public Improvements Inspector.

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

# COMMUNITY DEVELOPMENT FUNCTION

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

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

The Community Development function's 2026-27 Budget totals $1,047,809 for a net increase of $59,016 from the 2025-26 re-estimate of $988,793. Budget includes funds to finance scheduled merit increases for eligible employees and related increases in fringe benefits costs. In addition, a 3.0 percent COLA was approved. The Budget includes funds for an increase in health, dental, and life insurance premiums.

### MANAGEMENT SERVICES

The Management Services division is staffed by the Assistant City Manager. The Management Services division's 2026-27 Budget is $309,999 and is $13,160 more than the 2025-26 re-estimate of $296,839.

The Budget includes funds for an increase in health, dental, and life insurance premiums. In addition, a 3.0 percent COLA was approved in the 2026-27 Budget.

### PLANNING AND ZONING

The Planning and Zoning division is staffed by the City Planner and the Assistant City Planner. The Planning and Zoning 2026-27 Budget totals $305,222 for an increase of $25,675 from the 2025-26 re-estimate of $279,547.

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

The 2025-26 Budget includes funds for training for the City Planner, Assistant City Planner, and the Commissioners on the Planning and Zoning Board and on the Zoning Board of Adjustment.

### INSPECTIONS

The 2026-27 Budget for the Inspections division totals $432,588 for an increase of $20,181 compared to the 2025-26 re-estimate of $412,407.

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

## TRANSFERS AND OTHER EXPENSES

Transfers and other uses of funds included in the 2026-27 Budget total $625,000. This total is $25,000 more than the 2025-26 re-estimate of $600,000. This increased transfer is to the Capital Asset Replacement Fund for the increased cost for the purchase of four police vehicles.

The 2026-27 Budget includes the transfer of $575,000 from the General Fund to the Capital Asset Replacement Fund for the purchase of future capital assets, and $50,000 to the IT/Facilities Fund for the possible use with the construction of the new municipal complex.

## DEBT SERVICE

The 2026-27 Budget includes Debt Service expenditures of $1,270,109. These costs are $1,771 more than the 2025-26 re-estimate of $1,268,338. Principal expenditures for 2026-27 are $770,000; this total is $25,000 more than the 2025-26 re-estimate of $745,000. Interest expenses for 2026-27 are $495,659 for a net decrease of $23,579 compared to the 2025-26 re-estimate of $519,238. Fiscal charges for 2026-27 are $4,450.

In 2020-21 the City issued $22,000,000 in General Obligation bonds for the construction of a new municipal complex.

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

## APPROVED CAPITAL EXPENDITURES

**GENERAL FUND**

| | |
|---|---|
| N/A | $ - |
| **TOTAL** | **$ -** |

## FUTURE CAPITAL AND DEBT

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

Other future capital projects and capital outlays are paid for out of the Capital Projects and Asset Replacement funds. Purchases are on a "Pay-As-You-Go" basis, where the City saves each year for these planned capital projects and outlays. In 2026-27 $625,000 is transferred to the Capital Projects and Asset Replacement Funds. Various

drainage projects are planned over the nest few years all being paid for out of the Stormwater and Drainage fund. The Stormwater Fund is funded through Stormwater Utility Fees. The following capital asset purchases are planned in 2026-27:

Four Patrol Vehicles

Dutch Branch Park Infrastucture Improvements

Replace Outdoor Warning Sirens

Replace Park's Building

Sufficient funds are available in the Capital Project and Asset Replacement funds for these purchases.

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

The Asset Replacement fund and Capital Projects fund are both "Pay-As-You-Go" funds and budgeted on a project basis and not by fiscal year. Future capital purchases have minimul effect on the General Fund.

# LONG-RANGE FINANCIAL FORECAST

## BACKGROUND OF FINANCIAL FORECASTING IN BENBROOK

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

The forecast included in the 2026-27 Budget follows the basic pattern of the previous forecasts. Some sections have been expanded or revised to include the most pertinent and recent information. The current forecast has been prepared to provide the following benefits to City leaders:

1) The forecast can be used by the City Council in orchestrating policy decisions with long-term implications.

2) The long-range forecast can serve as an aid to both elected and administrative officials in anticipating future fiscal problems, so that strategies can be developed, and action implemented as soon as possible to correct or counteract these potential difficulties.

3) The financial forecast can assist the City Manager as well as City departments in operational planning.

4) The forecast can result in more accurate estimates of revenues and expenditures during the budget process.

5) The forecast can indicate to the bond rating agencies and other interested parties that Benbrook does have a systematic financial planning process in place.

6) The long-range financial forecast can help the general public understand the long-term costs associated with current and proposed City activities and issues that may affect the municipal government of Benbrook.

7) The long-range forecast can also be used to ensure the City adheres to it Financial Policies on page 43,

## PREPARATION OF THE CURRENT FORECAST

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

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

## FORECASTING METHODOLOGY

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

## REVENUE METHODOLOGY

The expert judgment of revenue forecasting, also known as the "best guess" approach, is used to project some revenue sources. This method relies on a variety of experts on the City Staff as well as outside sources. The Staff

considers different viewpoints to provide a "middle of the road" approach in projecting most of the City's revenue sources. A variety of opinions are solicited to lessen the possibility of skewing or slanting the approach toward either overly optimistic or pessimistic conclusions.

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

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

## EXPENDITURE METHODOLOGY

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

1) The expenditure forecast assumes "a constant level of services" that accounts for inflation but ignores service enhancements.

2) The forecast does not allow for personnel increases based on projected population increases but does include salary adjustments based on the projected rate of inflation.

3) The forecast separates expenditures into a variety of line items, and projects those expenditures based on a separate set of inflation factors or rates.

4) The forecast includes operational and maintenance costs associated with new capital facilities.

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

## FORECAST ASSUMPTIONS

## REVENUE ASSUMPTIONS

The General Fund and Debt Service Fund revenues are projected by using the following methods: the Budget is adjusted annually, according to the projected rates of inflation for each year, expert judgment is used to project

the line item revenues, and the 2026-27 Budget is adjusted to correspond with projected increases in the City's population. All revenue projections are based on the current fee structures. Any changes in fee structures could dramatically affect the outcome of the financial forecast.

### *Property Tax Collections*

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

1) The net taxable value for 2026-27 is furnished by the Tarrant Appraisal District (TAD).

2) The net taxable value for 2027-28 is computed by using the value of building permits issued in 2025-26.

3) The net taxable value for 2028-29 is calculated using the estimated value of building permit collections in the 2026-27 Budget.

4) The net taxable values for 2029-30, 2030-31, and 2031-32 are obtained using estimates based on current building levels.

5) TAD re-appraises property within Benbrook every two years. Increases in property values are based on the projected inflation rate.

6) New exemptions are computed by using the current ratio of assessed valuations to total exemptions.

7) The property tax collection rate remains at 100.00 percent (98.00 percent for current tax collections and 2.00 percent for delinquent collections) of the tax levy for future years of the forecast period.

8) Penalty and interest on delinquent collections is held at a constant percentage of the total delinquent tax roll.

9) The City of Benbrook's property tax rate increases to the 3.50% Voter-Approval rate that began in 2020-21 and during the entire period of the long-range financial forecast.

10) For 2026-27, assessed valuations decreased by 3.69 percent; in future years property values in Benbrook are expected to increase by at least two percent due to proposed development and revaluation of property by TAD.

### *Franchise Tax Collections*

The revenue projections for 2026-27 are based on actual payments made in 2025-26 by each of the utility companies. Future increases in the City's franchise tax collections are based on the forecasted inflation rate, estimates provided by the utility companies, and the City's projected population increases. The 2024-25 projection and all future year projections for revenue from the City's franchise agreement with Atmos Energy Company, Spectrum Communications, Republic Services, and AT&T are based on the revised franchise agreement implemented in 1992-93. The franchise payments from Oncor include the amended percentage approved by the

Texas Legislature for 2025-26 and future years of the forecast. Revenue from franchise fees increases at the rate of inflation combined with projected increases in population.

### *Sales and Other Local Taxes*

Sales tax collections rose substantially in the middle of 2018-19 upon the completion of the Benbrook Boulevard Project and continued to rise through 2022-23. Sales tax revenue is expected to increase steadily, throughout the forecast years. In 2026-27, however, sales tax revenue is projected to remain flat at $4,700,000 due to slowdown in the growth of sales tax. Future increases are based on growth in population and on the rate of inflation.

### *Licenses, Permits, and Filing Fees*

Building permit issuance for residential and commercial properties is expected to remain flat in 2026-27 as some large developments are complete. Future years increase should see an increase based upon planned development in Benbrook.

### *Fines and Forfeitures*

All revenue from fines and forfeitures is projected to remain flat from 2025-26. The City's Municipal Court Judge exercises judicial discretion in assessing fines in the court; however, these fines must be established within certain parameters set by State law. The revenue projections assume no significant departure from the fine structure currently in place.

### *Use of Money and Property*

Interest earnings for 2026-27 and future years are projected using expert judgment. Interest earnings in future periods are based on the current price of Treasury Department notes and bonds, certificates of deposit, as well as the City's investment pools. Average monthly cash requirements and the probability of future bond issues are also considered prior to finalizing these projections. Interest income escalates as reserves increase. The 2026-27 projection is based on low interest rates.

### *Revenue from Other Agencies*

The City receives revenue from other agencies for assorted services provided by City Staff. Among these sources of revenue are Tarrant County for the County's Fire Service Program, grants, and the Fort Worth Independent School District (FWISD) for providing liaison officers at Western Hill High School and at Benbrook Middle School.

### *Charges for Current Services*

Revenue from service charges is projected using three methods. Revenue from citizen services (animal shelter fees, lot cleaning/mowing fees, ambulance fees, and miscellaneous fees) is estimated to increase at the same rate as population growth. Revenue from the sale of goods is projected using expert judgment; these revenues are not

impacted by specific economic factors. Revenue projections, except for the sale of goods, assume continuation of the current fee structure throughout the forecast period. Any changes to fee structures have an impact on future revenue collections.

### *Other Revenues*

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

### *Transfers*

$300,000 transfers from Sanitation revenue into the General Fund are reflected in the Long-Range Financial Forecast. Transfers are included for the Debt Service Fund from the Stormwater Utility Fund for the payment of debt service principal and interest related to drainage projects.

## EXPENDITURE ASSUMPTIONS

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

### *Population Projections*

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

2022-23.....25,319

2023-24.....25,416

2024-25.....25,594

2025-26.....25,734

2026-27.....25,874

## GENERAL FUND

As previously stated, one of the methods used to project operating expenditures is to develop separate inflation rates for a variety of line-item expenditures. The inflation rate is then applied to the projected expenditures. The

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

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

1) City services, programs, and the number of employees remain at the level presented in the 2025-26 Budget.

2) Increases in salaries are computed on cost-of-living adjustments based on the projected increase in the employment cost index and consumer price index.

3) Costs of insurance (health, dental, life, workers' compensation, and unemployment) premiums increase at rates similar to those experienced over the past ten years; the 2025-26 total includes funds for an up-to twenty percent increase.

4) TMRS costs for future years of the forecast reflect increased contribution rates due to additional retirees as the City's workforce ages.

5) Costs of other fringe benefits (FICA, overtime, stability/longevity pay, and incentive pay) increase at the projected rate of salary adjustments.

6) The volume of supplies and materials remains at the same level of use; costs increase at the projected level of inflation.

7) Contractual services increase in costs depending on assorted inflation factors, utilities increase based on historical trends, fuel costs increase based on wholesale prices of gasoline and diesel, and other contractual services increase based on inflation.

8) Repair and maintenance costs increase based on historical trends and inflation.

9) Capital outlay funds to replace four Police vehicles through a transfer out are included in each of the forecast years; costs increase according to projected inflation levels.

10) Debt Service costs reflect current obligations including: general obligation debt issues approved by Benbrook’s voters, general obligation bonds issued in 2021, and general obligation bonds issued in 2004 and re-financed in 2013. Debt Service expenses reflect current obligations and include bonds sold as of October 1, 2025. Certificates of Obligation sold in 2007 are included in the Long-Range Financial Forecast; however, these bonds are to be financed through a transfer from the City’s Stormwater Utility fees and not through ad valorem taxes collected for the General and Debt Service Funds.

11) Transfers and the use of unappropriated reserves are reflected in 2026-27 in the amount of $625,000 from the General Fund. Funds in the amount of $575,000 are scheduled for transfer from General Fund reserves to the Capital Asset Replacement Fund and $50,000 to the IT/Facilities Fund. Transfers are to be determined each year.

## DEBT SERVICE FUNDS

Projections for the Debt Service Fund expenditures are based on current debt requirements. The forecast does not project any additional bond issues over the tenure of the forecast period. The amount of the debt requirements is the actual amount due based on the information provided by the City's financial advisor. Tables are included in the Debt Service Fund that summarize principal and interest requirements for all debt issued and for each issue of general obligation bonds, certificates of obligation.

## FORECAST RESULTS

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

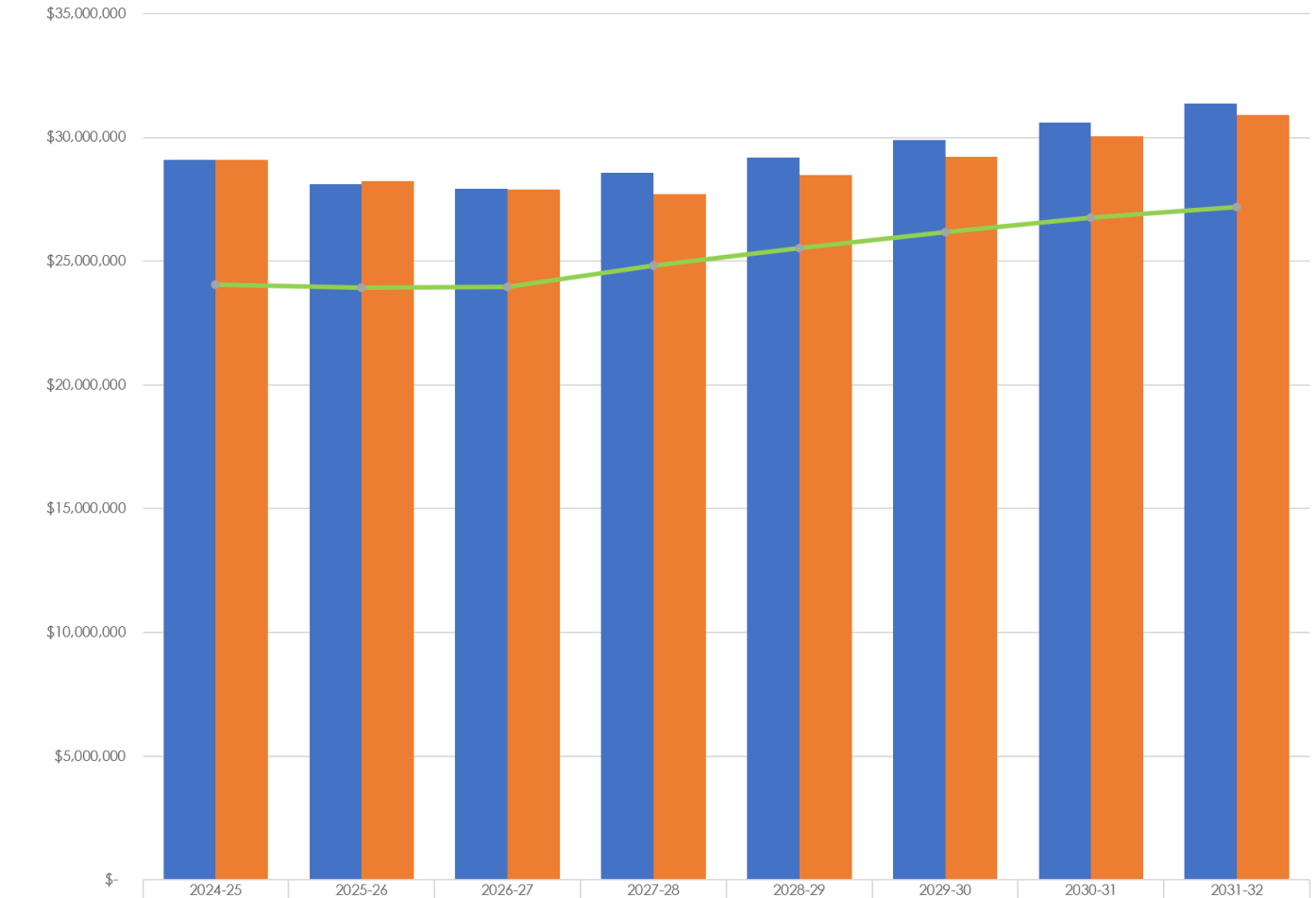
Expenditure projections included within the forecast do not reflect any service enhancements (additional employees, new equipment, or program changes). The projections do include the replacement of existing equipment based on past equipment replacement practices. Four police vehicles are scheduled for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

The 2026-27 Budget on which the Long-Range Financial Forecast is based is an atypical budget in that expenditures for General Fund Departments reflect the addition of relatively few special projects. During the forecast period - as Benbrook continues to grow in population, in business, and in industrial ventures and establishments - additional personnel are required in these future forecast years to meet additional needs and requirements for public safety, public works, and community development. These issues and other special needs that develop in each year of the forecast are expected to be determined, reviewed, and approved as part of the annual budget process.

**LONG RANGE-FINANCIAL FORECAST**
**ESTIMATED AND ACTUAL REVENUES, EXPENDITURES, AND OTHER SOURCES (USES)**
**FY 2024-25 TO 2031-32**

| | Actual 2024-25 | Estimated 2025-26 | Adopted 2026-27 | Projected 2027-28 | Projected 2028-29 | Projected 2029-30 | Projected 2030-31 | Projected 2031-32 | Trend |
|---|---|---|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | **$ 24,055,169** | **$ 24,038,060** | **$ 23,937,214** | **$ 23,944,296** | **$ 24,823,169** | **$ 25,517,073** | **$ 26,184,068** | **$ 26,747,169** | |
| **REVENUES** | | | | | | | | | |
| Ad Valorem Taxes | $ 17,832,064 | $ 18,065,448 | $ 18,354,418 | $ 18,813,278 | $ 19,283,610 | $ 19,765,701 | $ 20,259,843 | $ 20,766,339 | |
| Franchise Taxes | 1,271,891 | 1,209,815 | 1,215,000 | 1,239,300 | 1,264,086 | 1,289,368 | 1,315,155 | 1,341,458 | |
| Sales & Other Taxes | 4,628,259 | 4,714,100 | 4,715,000 | 4,809,300 | 4,905,486 | 5,003,596 | 5,103,668 | 5,205,741 | |
| Licenses & Permits | 1,016,471 | 381,150 | 378,900 | 388,373 | 398,082 | 410,024 | 422,325 | 434,995 | |
| Fines & Forfeitures | 649,416 | 620,600 | 617,500 | 632,938 | 655,090 | 674,743 | 694,985 | 715,835 | |
| Money & Property | 1,085,582 | 918,750 | 568,750 | 582,969 | 591,713 | 609,465 | 627,749 | 646,581 | |
| Revenue from Other Agencie | 650,524 | 750,000 | 650,000 | 666,250 | 684,572 | 705,109 | 726,262 | 748,050 | |
| Service Charges | 1,124,136 | 1,007,000 | 997,000 | 1,021,925 | 1,050,028 | 1,081,529 | 1,113,975 | 1,147,394 | |
| Other Revenues | 240,416 | 79,176 | 43,500 | 44,588 | 45,814 | 47,188 | 48,604 | 50,062 | |
| Transfers-In | 591,211 | 374,444 | 376,515 | 376,515 | 300,000 | 300,000 | 300,000 | 300,000 | |
| **TOTAL REVENUES** | **$ 29,089,970** | **$ 28,120,483** | **$ 27,916,583** | **$ 28,575,435** | **$ 29,178,481** | **$ 29,886,722** | **$ 30,612,565** | **$ 31,356,455** | |
| **TOTAL AVAILABLE** | **$ 53,145,139** | **$ 52,158,543** | **$ 19,535,298** | **$ 52,519,731** | **$ 54,001,650** | **$ 55,403,795** | **$ 56,796,633** | **$ 58,103,624** | |
| **EXPENDITURES** | | | | | | | | | |
| General Government | 1,757,162 | 1,694,983 | 1,809,055 | 863,327 | 889,226 | 915,903 | 943,380 | 971,682 | |
| Staff Services | 1,603,421 | 1,717,544 | 1,876,014 | 1,932,294 | 1,990,263 | 2,049,971 | 2,111,470 | 2,174,814 | |
| Public Safety | 13,789,429 | 14,302,960 | 15,446,620 | 15,910,019 | 16,387,319 | 16,878,939 | 17,385,307 | 17,906,866 | |
| Public Services | 7,904,344 | 7,027,111 | 5,834,894 | 6,009,941 | 6,190,239 | 6,375,946 | 6,567,225 | 6,764,241 | |
| Community Development | 972,180 | 988,793 | 1,047,809 | 1,079,243 | 1,111,621 | 1,144,969 | 1,179,318 | 1,214,698 | |
| Debt Service | 1,534,213 | 1,268,338 | 1,270,109 | 1,264,238 | 1,265,659 | 1,190,744 | 1,186,244 | 1,190,544 | |
| Transfers and Other Uses | 1,546,329 | 1,221,600 | 625,000 | 637,500 | 650,250 | 663,255 | 676,520 | 690,051 | |
| **TOTAL EXPENDITURES** | **$ 29,107,079** | **$ 28,221,329** | **$ 27,909,501** | **$ 27,696,562** | **$ 28,484,577** | **$ 29,219,728** | **$ 30,049,464** | **$ 30,912,896** | |
| **ENDING BALANCE** | **$ 24,038,060** | **$ 23,937,214** | **$ 23,944,296** | **$ 24,823,169** | **$ 25,517,073** | **$ 26,184,068** | **$ 26,747,169** | **$ 27,190,728** | |

**LONG RANGE-FINANCIAL FORECAST (GRAPHIC COMPARISON)**
**ESTIMATED AND ACTUAL REVENUES, EXPENDITURES, AND OTHER SOURCES (USES)**
**FY 2024-25 TO 2031-32**




| | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 |
|---|---|---|---|---|---|---|---|---|
| Revenue | $29,089,970 | $28,120,483 | $27,916,583 | $28,575,435 | $29,178,481 | $29,886,722 | $30,612,565 | $31,356,455 |
| Expenditure | $29,107,079 | $28,221,329 | $27,909,501 | $27,696,562 | $28,484,577 | $29,219,728 | $30,049,464 | $30,912,896 |
| Fund Balance | $24,038,060 | $23,937,214 | $23,944,296 | $24,823,169 | $25,517,073 | $26,184,068 | $26,747,169 | $27,190,728 |

# SECTION FOUR

# GENERAL FUND

**THIS PAGE LEFT BLANK INTENTIONALLY**

# GENERAL FUND
# SUMMARY OF REVENUES AND EXPENDITURES
# FUND BALANCE SUMMARY
# FY 2026-27

## FUND DESCRIPTION

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

| | | BUDGET FY 2026-27 |
|---|---|---|
| **BEGINNING BALANCE** | | **$ 23,563,636** |
| **REVENUES** | | |
| Taxes | 23,084,242 | |
| Licenses, Permits & Filing Fees | 378,900 | |
| Fines & Forfeitures | 617,500 | |
| Use of Money & Property | 568,750 | |
| Revenue from Other Agencies | 650,000 | |
| Charges for Current Service | 1,010,000 | |
| Other Revenue | 30,000 | |
| **TOTAL REVENUES** | | **$ 26,339,392** |
| **TOTAL FUNDS AVAILABLE** | | **$ 49,903,028** |
| **EXPENDITURES** | | |
| General Government | 1,809,055 | |
| Staff Services | 1,876,014 | |
| Public Safety | 15,446,620 | |
| Public Services | 5,834,894 | |
| Community Development | 1,047,809 | |
| **TOTAL EXPENDITURES** | | **$ 26,014,392** |
| **AVAILABLE OVER (UNDER) EXPENDITURES** | | **$ 23,888,636** |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers-In | 300,000 | |
| Transfers-Out | 625,000 | |
| **TOTAL OTHER FINANCING SOURCES (USES)** | | **$ (325,000)** |
| **ENDING BALANCE** | | **$ 23,563,636** |

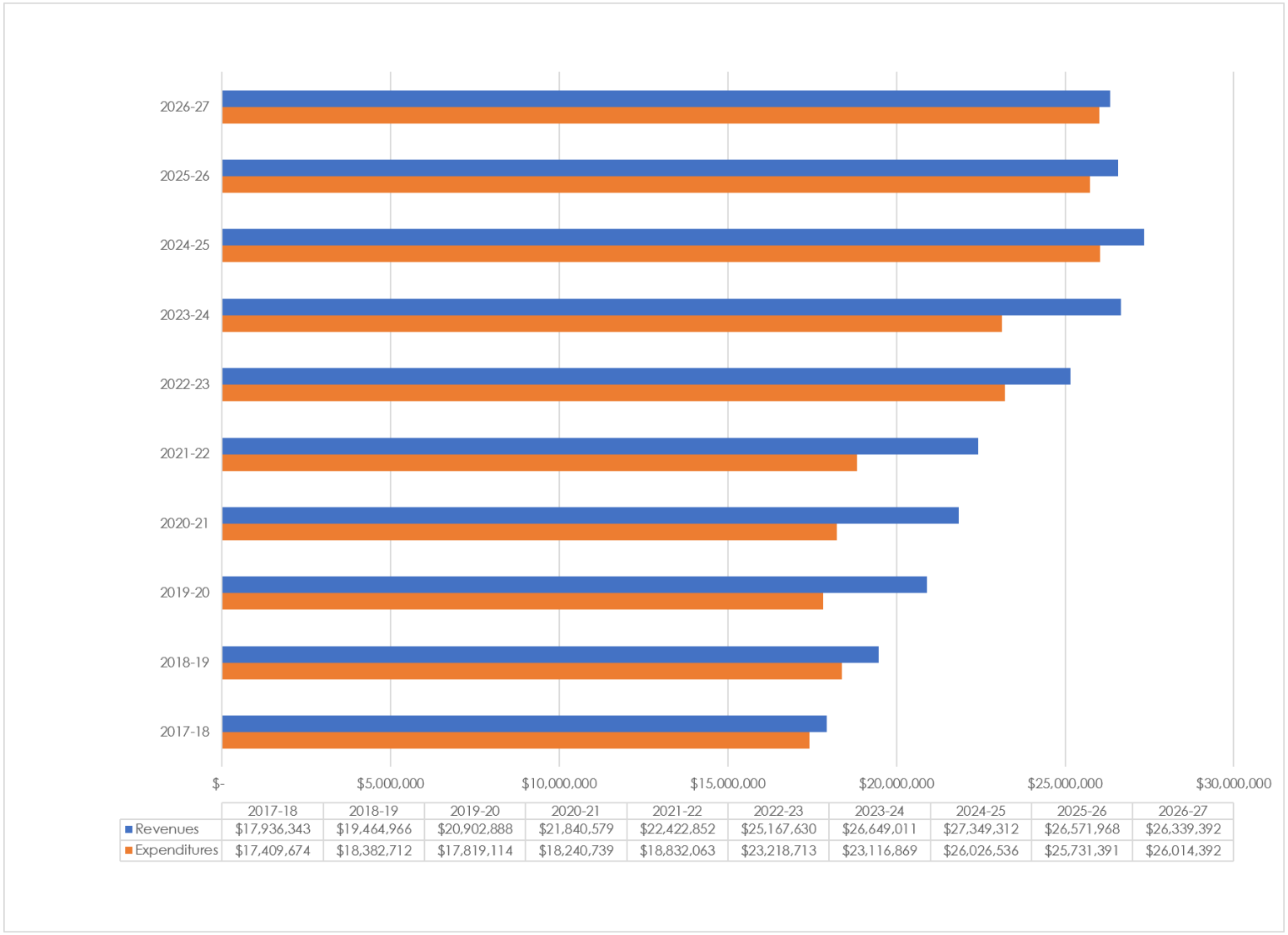
**GENERAL FUND**
**TEN YEAR SUMMARY OF REVENUES AND EXPENDITURES**
**FY 2017-18 TO 2026-27**

| Revenues by Source | Actual 2017-18 | Actual 2018-19 | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 |
|---|---|---|---|---|---|
| Ad Valorem Taxes | $ 11,312,436 | $ 12,076,838 | $ 13,172,607 | $ 13,621,451 | $ 13,888,739 |
| Franchise Taxes | 1,399,945 | 1,546,789 | 1,444,339 | 1,208,965 | 1,234,011 |
| Other Taxes | 2,456,901 | 2,895,454 | 3,315,099 | 3,402,472 | 3,907,011 |
| Licenses | 1,445 | 26,808 | 15,463 | 17,588 | 17,260 |
| Permits and Filing Fees | 444,173 | 676,545 | 638,656 | 486,461 | 993,460 |
| Fines and Forfeitures | 748,566 | 687,162 | 669,883 | 617,919 | 510,500 |
| Use of Money and Property | 173,905 | 254,723 | 150,384 | 66,436 | 95,941 |
| Revenue from Other Agencies | 422,003 | 556,195 | 540,257 | 518,927 | 530,960 |
| Citizen Services | 821,516 | 697,744 | 849,834 | 989,714 | 1,029,340 |
| Recreation Services | 48,625 | 50,719 | 53,262 | 56,716 | 81,011 |
| Sale of Goods | 29,322 | 27,001 | 14,601 | 814,497 | 78,476 |
| Other Revenue | 77,506 | (31,012) | 38,504 | 39,433 | 56,143 |
| **TOTAL REVENUE** | **$ 17,936,343** | **$ 19,464,966** | **$ 20,902,888** | **$ 21,840,579** | **$ 22,422,852** |
| **Expenditures by Division** | | | | | |
| General Government | $ 1,982,517 | $ 2,156,889 | $ 2,160,934 | $ 2,455,048 | $ 2,668,485 |
| Staff Services | 1,016,521 | 1,200,743 | 1,069,757 | 1,159,286 | 1,174,034 |
| Public Safety | 10,268,960 | 10,431,134 | 9,669,200 | 9,563,971 | 9,559,614 |
| Public Services | 3,402,292 | 3,835,985 | 4,108,396 | 4,286,396 | 4,609,810 |
| Community Development | 739,384 | 757,961 | 810,827 | 776,038 | 820,121 |
| **TOTAL EXPENDITURES** | **$ 17,409,674** | **$ 18,382,712** | **$ 17,819,114** | **$ 18,240,739** | **$ 18,832,063** |
| **EXCESS OF REVENUES OVER (UNDER) EXPENDITURES** | **$ 526,669** | **$ 1,082,254** | **$ 3,083,775** | **$ 3,599,840** | **$ 3,590,789** |
| **Other Financing Sources** | | | | | |
| Transfers | (2,000,000) | (993,551) | (150,000) | (188,055) | 19,309 |
| Unappropriated Reserves | (2,266) | (714,804) | (952,170) | - | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | **$ (2,002,266)** | **$ (1,708,355)** | **$ (1,102,170)** | **$ (188,055)** | **$ 19,309** |
| **EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES** | **$ (1,475,597)** | **$ (626,101)** | **$ 1,981,605** | **$ 3,411,785** | **$ 3,610,098** |

**GENERAL FUND**
**TEN YEAR SUMMARY OF REVENUES AND EXPENDITURES**
**FY 2017-18 TO 2026-27**

| Revenues by Source | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Estimated 2025-26 | Variance Favorable (Unfavorable) | Budget 2026-27 |
|---|---|---|---|---|---|---|
| Ad Valorem Taxes | $ 15,497,160 | $ 16,150,777 | $ 16,683,186 | $ 16,893,377 | $ 260,865 | $ 17,154,242 |
| Franchise Taxes | 1,291,484 | 1,333,688 | 1,271,891 | 1,209,815 | 5,185 | 1,215,000 |
| Other Taxes | 4,690,258 | 4,379,798 | 4,628,259 | 4,714,100 | 900 | 4,715,000 |
| Licenses | 18,295 | 23,485 | 21,735 | 18,800 | - | 18,800 |
| Permits and Filing Fees | 464,497 | 408,102 | 994,736 | 362,350 | (2,250) | 360,100 |
| Fines and Forfeitures | 449,447 | 692,637 | 649,416 | 620,600 | (3,100) | 617,500 |
| Use of Money and Property | 725,485 | 1,333,829 | 1,085,582 | 918,750 | (350,000) | 568,750 |
| Revenue from Other Agencies | 570,886 | 812,459 | 650,524 | 750,000 | (100,000) | 650,000 |
| Citizen Services | 1,016,045 | 1,178,878 | 1,036,383 | 922,000 | (10,000) | 912,000 |
| Recreation Services | 77,626 | 95,523 | 87,754 | 85,000 | - | 85,000 |
| Sale of Goods | 334,377 | 19,393 | 182,896 | 47,176 | (34,176) | 13,000 |
| Other Revenue | 32,070 | 220,442 | 56,950 | 30,000 | - | 30,000 |
| **TOTAL REVENUE** | **$ 25,167,630** | **$ 26,649,011** | **$ 27,349,312** | **$ 26,571,968** | **$ (232,576)** | **$ 26,339,392** |
| **Expenditures by Division** | | | | | | |
| General Government | $ 2,936,073 | $ 1,590,220 | $ 1,757,162 | $ 1,694,983 | $ 114,072 | $ 1,809,055 |
| Staff Services | 1,253,391 | 1,331,296 | 1,603,421 | 1,717,544 | 158,470 | 1,876,014 |
| Public Safety | 11,872,562 | 12,400,773 | 13,789,429 | 14,302,960 | 1,143,660 | 15,446,620 |
| Public Services | 6,306,447 | 6,920,024 | 7,904,344 | 7,027,111 | (1,192,217) | 5,834,894 |
| Community Development | 850,241 | 874,556 | 972,180 | 988,793 | 59,016 | 1,047,809 |
| **TOTAL EXPENDITURES** | **$ 23,218,713** | **$ 23,116,869** | **$ 26,026,536** | **$ 25,731,391** | **$ 283,001** | **$ 26,014,392** |
| **EXCESS OF REVENUES OVER (UNDER) EXPENDITURES** | **$ 1,948,917** | **$ 3,532,142** | **$ 1,322,776** | **$ 840,577** | **$ (515,577)** | **$ 325,000** |
| **Other Financing Sources** | | | | | | |
| Transfers | 2,722,980 | (1,631,423) | (1,295,237) | (921,600) | 596,600 | (325,000) |
| Unappropriated Reserves | - | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | **$ 2,722,980** | **$ (1,631,423)** | **$ (1,295,237)** | **$ (921,600)** | **$ 596,600** | **$ (325,000)** |
| **EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES** | **$ 4,671,897** | **$ 1,900,719** | **$ 27,539** | **$ (81,023)** | **$ 81,023** | **$ -** |

**GENERAL FUND**
**TEN YEAR GRAPHIC COMPARISON OF REVENUES AND EXPENDITURES**
**FY 2017-18 TO 2026-27**




| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|---|---|---|---|---|---|
| Revenues | $17,936,343 | $19,464,966 | $20,902,888 | $21,840,579 | $22,422,852 | $25,167,630 | $26,649,011 | $27,349,312 | $26,571,968 | $26,339,392 |
| Expenditures | $17,409,674 | $18,382,712 | $17,819,114 | $18,240,739 | $18,832,063 | $23,218,713 | $23,116,869 | $26,026,536 | $25,731,391 | $26,014,392 |

**GENERAL FUND**
**REVENUES BY SOURCE - DETAIL**
**ACTUAL, BUDGET, AND ESTIMATED**
**FY 2023-24 TO 2026-27**

| Account Description | Actual 2023-24 | Actual 2024-25 | Budget 2025-26 | Estimated 2025-26 | Variance Favorable (Unfavorable) | Budget 2026-27 |
|---|---|---|---|---|---|---|
| Current Ad Valorem Taxes | $ 16,006,399 | $ 16,559,347 | $ 17,280,391 | $ 16,763,877 | $ 279,865 | $ 17,043,742 |
| Current Penalty and Interest | 53,978 | 75,300 | 30,000 | 47,000 | (17,000) | 30,000 |
| Delinquent Ad Valorem Taxes | 59,065 | 22,779 | 50,000 | 52,000 | (2,000) | 50,000 |
| Delinquent Penalty & Interest | 31,336 | 25,760 | 30,500 | 30,500 | - | 30,500 |
| **AD VALOREM TAXES** | **$ 16,150,778** | **$ 16,683,186** | **$ 17,390,891** | **$ 16,893,377** | **$ 260,865** | **$ 17,154,242** |
| Electrical Franchise Tax | $ 886,091 | $ 841,477 | $ 850,000 | $ 834,815 | $ (4,815) | $ 830,000 |
| Natural Gas Franchise Tax | 137,591 | 153,210 | 125,000 | 125,000 | 10,000 | 135,000 |
| Telephone Franchise Tax | 27,735 | 24,382 | 30,000 | 30,000 | - | 30,000 |
| Sanitation Franchise Tax | 148,461 | 139,793 | 100,000 | 110,000 | - | 110,000 |
| Cable TV Franchise Tax | 133,809 | 113,029 | 130,000 | 110,000 | - | 110,000 |
| **FRANCHISE TAXES** | **$ 1,333,687** | **$ 1,271,891** | **$ 1,235,000** | **$ 1,209,815** | **$ 5,185** | **$ 1,215,000** |
| City Sales Tax | $ 4,367,042 | $ 4,613,386 | $ 4,500,000 | $ 4,700,000 | $ - | $ 4,700,000 |
| Mixed Drinks Tax | 12,715 | 14,718 | 10,000 | 14,000 | 1,000 | 15,000 |
| Other Taxes | 42 | 155 | - | 100 | (100) | - |
| **OTHER TAXES** | **$ 4,379,799** | **$ 4,628,259** | **$ 4,510,000** | **$ 4,714,100** | **$ 900** | **$ 4,715,000** |
| **TOTAL TAXES** | **$ 21,864,264** | **$ 22,583,336** | **$ 23,135,891** | **$ 22,817,292** | **$ 266,950** | **$ 23,084,242** |
| Animal Licenses | $ 120 | $ 400 | $ 300 | $ 300 | $ - | $ 300 |
| Miscellaneous Licenses | 23,365 | 21,335 | 18,500 | 18,500 | - | 18,500 |
| **TOTAL LICENSES** | **$ 23,485** | **$ 21,735** | **$ 18,800** | **$ 18,800** | **$ -** | **$ 18,800** |

**GENERAL FUND**
**REVENUES BY SOURCE - DETAIL**
**ACTUAL, BUDGET, AND ESTIMATED**
**FY 2023-24 TO 2026-27**

| Account Description | Actual 2023-24 | Actual 2024-25 | Budget 2025-26 | Estimated 2025-26 | Variance Favorable (Unfavorable) | Budget 2026-27 |
|---|---|---|---|---|---|---|
| Building Permits | $ 357,557 | $ 884,682 | $ 300,000 | $ 300,000 | $ - | $ 300,000 |
| Alarm Permits | 20,743 | 17,567 | 16,000 | 16,000 | - | 16,000 |
| Fire Code Permits | 30 | 180 | 200 | 150 | 50 | 200 |
| Mechanical Permits | 18,994 | 55,860 | 15,000 | 15,000 | - | 15,000 |
| Development Inspection Fees | 645 | 19,397 | 20,000 | 20,400 | (2,300) | 18,100 |
| Lodging License Permits | 800 | 1,000 | 800 | 800 | - | 800 |
| Planning and Zoning Fees | 9,333 | 16,050 | 10,000 | 10,000 | - | 10,000 |
| **PERMITS & FILING FEES** | **$ 408,102** | **$ 994,736** | **$ 362,000** | **$ 362,350** | **$ (2,250)** | **$ 360,100** |
| **LICENSES & PERMITS** | **$ 431,587** | **$ 1,016,471** | **$ 380,800** | **$ 381,150** | **$ (2,250)** | **$ 378,900** |
| Municipal Court Fines | $ 493,381 | $ 448,490 | $ 450,000 | $ 450,000 | $ - | $ 450,000 |
| Warrant Fees | 35,750 | 43,820 | 30,000 | 30,000 | - | 30,000 |
| Defensive Driving School | 3,580 | 2,350 | 3,000 | 3,000 | - | 3,000 |
| Insurance Dismissal Fees | 8,540 | 7,555 | 4,000 | 4,000 | - | 4,000 |
| Arrest Fees | 21,498 | 18,734 | 20,000 | 20,000 | - | 20,000 |
| Special Expense Fees | 110,416 | 95,531 | 100,000 | 90,000 | 0 | 90,000 |
| Restitution Fees | 227 | 10,143 | - | 3,000 | - | 3,000 |
| Other Fines and Forfeitures | 19,245 | 22,793 | 17,000 | 20,600 | (3,100) | 17,500 |
| **FINES AND FORFEITURES** | **$ 692,637** | **$ 649,416** | **$ 624,000** | **$ 620,600** | **$ (3,100)** | **$ 617,500** |
| Interest on Investments | $ 1,287,349 | $ 1,015,452 | $ 500,000 | $ 850,000 | $ (350,000) | $ 500,000 |
| Building Rentals | - | - | - | - | - | - |
| Gas Well Permits | 8,250 | 33,000 | 34,500 | 33,750 | 0 | 33,750 |
| Miscellaneous | 38,230 | 37,130 | 35,000 | 35,000 | - | 35,000 |
| **USE OF MONEY & PROPERTY** | **$ 1,333,829** | **$ 1,085,582** | **$ 569,500** | **$ 918,750** | **$ (350,000)** | **$ 568,750** |

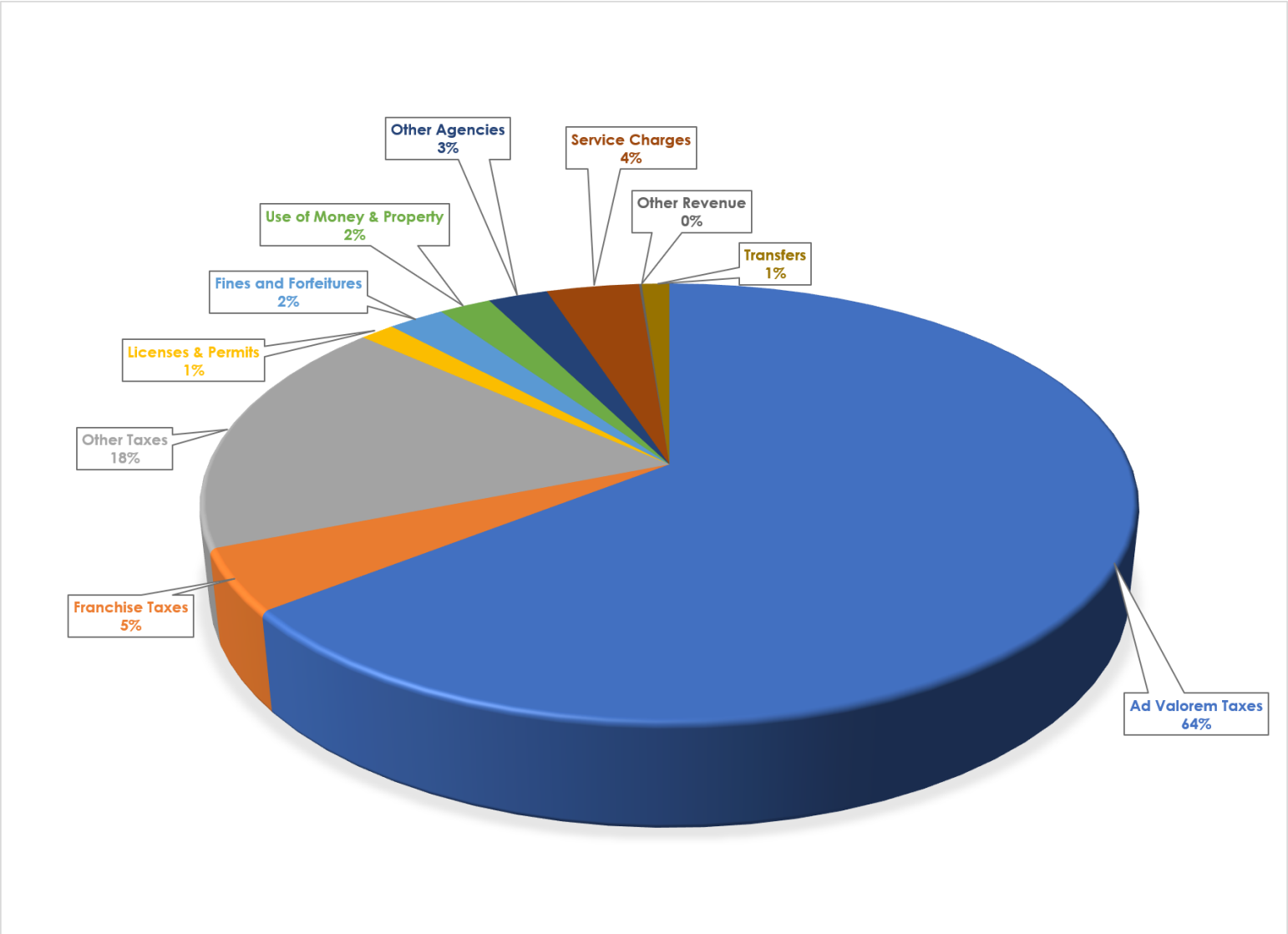
**GENERAL FUND**
**REVENUES BY SOURCE - DETAIL**
**ACTUAL, BUDGET, AND ESTIMATED**
**FY 2023-24 TO 2026-27**

| Account Description | Actual 2023-24 | Actual 2024-25 | Budget 2025-26 | Estimated 2025-26 | Variance Favorable (Unfavorable) | Budget 2026-27 |
|---|---|---|---|---|---|---|
| Fire Service Contract | $ 533,504 | $ 406,847 | $ 325,000 | $ 500,000 | $ (100,000) | $ 400,000 |
| SRO Officers FWISD | 278,955 | 243,677 | 200,000 | 250,000 | - | 250,000 |
| Other Agency Revenue | - | - | - | - | - | - |
| **OTHER AGENCIES** | **$ 812,459** | **$ 650,524** | **$ 525,000** | **$ 750,000** | **$ (100,000)** | **$ 650,000** |
| Animal Shelter Fees | $ 11,889 | $ 10,300 | $ 12,000 | $ 12,000 | $ - | $ 12,000 |
| Lot Cleaning/Mowing Fees | 4,604 | 4,470 | 3,000 | 15,000 | (10,000) | 5,000 |
| Ambulance Fees | 1,012,188 | 939,222 | 750,000 | 800,000 | - | 800,000 |
| Street Cut Charges | 150,197 | 82,391 | 100,000 | 95,000 | - | 95,000 |
| Misc. Service Charges | - | - | - | - | - | - |
| **CITIZEN SERVICES** | **$ 1,178,878** | **$ 1,036,383** | **$ 865,000** | **$ 922,000** | **$ (10,000)** | **$ 912,000** |
| Parks Fees | $ 52,062 | $ 52,755 | $ 30,000 | $ 40,000 | $ - | $ 40,000 |
| Recreation Fees | 43,461 | 34,998 | 45,000 | 45,000 | - | 45,000 |
| **RECREATION SERVICES** | **$ 95,523** | **$ 87,753** | **$ 75,000** | **$ 85,000** | **$ -** | **$ 85,000** |
| Maps, Copies, and Publications | $ 10 | $ 35 | $ - | $ - | $ - | $ - |
| Tax Certificates | 13,412 | 5,587 | 7,500 | 7,500 | - | 7,500 |
| Equipment | 652 | 939 | - | 31,426 | - | - |
| Special Use Trash Bags | 3,798 | 5,898 | 4,500 | 4,500 | - | 4,500 |
| Cemetery Lots | - | 50 | 250 | 250 | (250) | - |
| Vehicles | - | 105,000 | 10,000 | - | - | - |
| Misc. Sale of Goods | 1,511 | 1,486 | 1,000 | 3,500 | (2,500) | 1,000 |
| **SALE OF GOODS** | **$ 19,383** | **$ 118,995** | **$ 23,250** | **$ 47,176** | **$ (2,750)** | **$ 13,000** |
| **SERVICE CHARGES** | **$ 1,293,784** | **$ 1,243,131** | **$ 963,250** | **$ 1,054,176** | **$ (44,176)** | **$ 1,010,000** |

**GENERAL FUND**
**REVENUES BY SOURCE - DETAIL**
**ACTUAL, BUDGET, AND ESTIMATED**
**FY 2023-24 TO 2026-27**

| Account Description | Actual 2023-24 | Actual 2024-25 | Budget 2025-26 | Estimated 2025-26 | Variance Favorable (Unfavorable) | Budget 2026-27 |
|---|---|---|---|---|---|---|
| Sales of Property | $ 10 | $ 63,900 | $ - | $ - | $ - | $ - |
| **SALE OF PROPERTY** | **$ 10** | **$ 63,900** | **$ -** | **$ -** | **$ -** | **$ -** |
| Insurance Refunds | $ - | $ - | $ - | $ - | $ - | $ - |
| Miscellaneous Revenue | 220,442 | 56,950 | 30,000 | 30,000 | - | 30,000 |
| **OTHER REVENUE** | **$ 220,442** | **$ 56,950** | **$ 30,000** | **$ 30,000** | **$ -** | **$ 30,000** |
| **TRANSFERS** | **$ 2,384,262** | **$ 251,092** | **$ 300,000** | **$ 300,000** | **$ -** | **$ 300,000** |
| **TOTAL REVENUES** | **$ 29,033,274** | **$ 27,600,402** | **$ 26,528,441** | **$ 26,871,968** | **$ (232,576)** | **$ 26,639,392** |

**GENERAL FUND**
**CURRENT YEAR GRAPHIC COMPARISON OF REVENUES**
**FY 2026-27**



# GENERAL FUND
# SEVEN YEAR SUMMARY OF REVENUES BY SOURCE
# ACTUAL AND ESTIMATED COLLECTIONS
# FY 2020-21 TO 2026-27

| Account Description | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Estimated 2025-26 | Budget 2026-27 |
|---|---|---|---|---|---|---|---|
| Ad Valorem Taxes | $ 13,621,451 | $ 13,888,739 | $ 15,497,160 | $ 16,150,777 | $ 16,683,186 | $ 16,893,377 | $ 17,154,242 |
| Franchise Taxes | 1,208,965 | 1,234,011 | 1,291,484 | 1,333,688 | 1,271,891 | 1,209,815 | 1,215,000 |
| Other Taxes | 3,402,472 | 3,907,011 | 4,690,258 | 4,379,798 | 4,628,259 | 4,714,100 | 4,715,000 |
| **TAXES** | **$ 18,232,887** | **$ 19,029,761** | **$ 21,478,902** | **$ 21,864,263** | **$ 22,583,336** | **$ 22,817,292** | **$ 23,084,242** |
| Licenses | $ 17,588 | $ 17,260 | $ 18,295 | $ 23,485 | $ 21,735 | $ 18,800 | $ 18,800 |
| Permits and Filing Fees | 486,461 | 993,460 | 464,497 | 408,102 | 994,736 | 362,350 | 360,100 |
| **LICENSES & PERMITS** | **$ 504,049** | **$ 1,010,720** | **$ 482,792** | **$ 431,587** | **$ 1,016,471** | **$ 381,150** | **$ 378,900** |
| **FINES AND FORFEITURES** | **617,919** | **510,500** | **449,447** | **692,637** | **649,416** | **620,600** | **617,500** |
| **USE OF MONEY & PROPERTY** | **66,436** | **95,941** | **725,485** | **1,333,829** | **1,085,582** | **918,750** | **568,750** |
| **OTHER AGENCIES** | **518,927** | **530,960** | **570,886** | **812,459** | **650,524** | **750,000** | **650,000** |
| Citizen Services | $ 989,714 | $ 1,029,340 | $ 1,016,045 | $ 1,178,878 | $ 1,036,383 | $ 922,000 | $ 912,000 |
| Recreation Services | 56,716 | 81,011 | 77,626 | 95,523 | 87,754 | 85,000 | 85,000 |
| Sale of Goods | 814,497 | 78,476 | 334,377 | 19,393 | 182,896 | 47,176 | 13,000 |
| **SERVICE CHARGES** | **$ 1,860,928** | **$ 1,188,827** | **$ 1,428,048** | **$ 1,293,794** | **$ 1,307,033** | **$ 1,054,176** | **$ 1,010,000** |
| **OTHER REVENUE** | **39,433** | **56,143** | **32,070** | **220,442** | **56,950** | **30,000** | **30,000** |
| **TRANSFERS** | **311,945** | **319,309** | **319,309** | **3,022,980** | **251,092** | **300,000** | **300,000** |
| **TOTAL REVENUES** | **$ 22,152,524** | **$ 22,742,161** | **$ 25,486,939** | **$ 29,671,991** | **$ 27,600,404** | **$ 26,871,968** | **$ 26,639,392** |

**GENERAL FUND**
**SEVEN YEAR SUMMARY OF REVENUES BY SOURCE**
**ACTUAL AND ESTIMATED COLLECTIONS**
**PERCENT OF TOTAL**
**FY 2020-21 TO 2026-27**

| Account Description | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Actual 2021-22 | Estimated 2025-26 | Budget 2026-27 |
|---|---|---|---|---|---|---|---|
| Ad Valorem Taxes | 61.49% | 61.07% | 60.80% | 54.43% | 60.45% | 62.87% | 64.39% |
| Franchise Taxes | 5.46% | 5.43% | 5.07% | 4.49% | 4.61% | 4.50% | 4.56% |
| Other Taxes | 15.36% | 17.18% | 18.40% | 14.76% | 16.77% | 17.54% | 17.70% |
| **TOTAL TAXES** | **82.31%** | **83.68%** | **84.27%** | **73.69%** | **81.82%** | **84.91%** | **86.65%** |
| Licenses | 0.08% | 0.08% | 0.07% | 0.08% | 0.08% | 0.07% | 0.07% |
| Permits and Filing Fees | 2.20% | 4.37% | 1.82% | 1.38% | 3.60% | 1.35% | 1.35% |
| **LICENSES & PERMITS** | **2.28%** | **4.44%** | **1.89%** | **1.45%** | **3.68%** | **1.42%** | **1.42%** |
| **FINES AND FORFEITURES** | **2.79%** | **2.24%** | **1.76%** | **2.33%** | **2.35%** | **2.31%** | **2.32%** |
| **USE OF MONEY & PROPERTY** | **0.30%** | **0.42%** | **2.85%** | **4.50%** | **3.93%** | **3.42%** | **2.13%** |
| **OTHER AGENCIES** | **2.34%** | **2.33%** | **2.24%** | **2.74%** | **2.36%** | **2.79%** | **2.44%** |
| Citizen Services | 4.47% | 4.53% | 3.99% | 3.97% | 3.75% | 3.43% | 3.42% |
| Recreation Services | 0.26% | 0.36% | 0.30% | 0.32% | 0.32% | 0.32% | 0.32% |
| Sale of Goods | 3.68% | 0.35% | 1.31% | 0.07% | 0.66% | 0.18% | 0.05% |
| **SERVICE CHARGES** | **8.40%** | **5.23%** | **5.60%** | **4.36%** | **4.74%** | **3.92%** | **3.79%** |
| **OTHER REVENUE** | **0.18%** | **0.25%** | **0.13%** | **0.74%** | **0.21%** | **0.11%** | **0.11%** |
| **TRANSFERS** | **1.41%** | **1.40%** | **1.25%** | **10.19%** | **0.91%** | **1.12%** | **1.13%** |
| **TOTAL REVENUES** | **100.00%** | **100.00%** | **100.00%** | **100.00%** | **100.00%** | **100.00%** | **100.00%** |

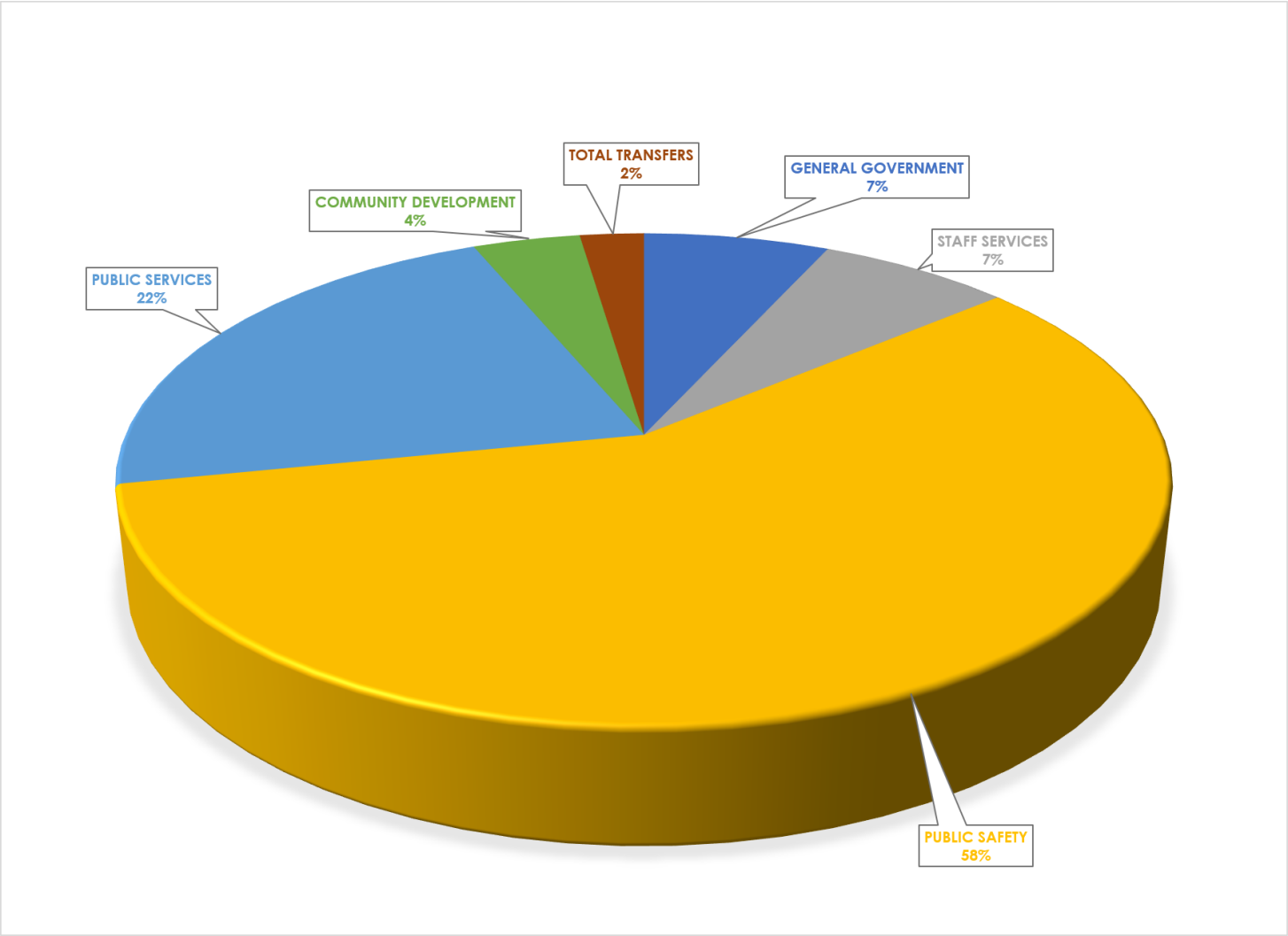
**GENERAL FUND**
**SUMMARY OF EXPENDITURES BY FUNCTION AND DEPARTMENT**
**ACTUAL, BUDGET, AND ESTIMATED**
**FY 2020-21 TO 2026-27**

| Department | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Estimated 2025-26 | Budget 2026-27 |
|---|---|---|---|---|---|---|---|
| City Council | 11,613 | 15,196 | 10,544 | 12,344 | 15,607 | 16,642 | 17,103 |
| City Manager | 390,411 | 407,109 | 126,672 | 432,445 | 624,767 | 491,288 | 514,071 |
| City Secretary | 425,981 | 418,505 | 433,646 | 478,491 | 323,605 | 364,459 | 372,619 |
| Non-Departmental | 1,653,040 | 1,827,674 | 1,993,772 | 682,668 | 793,313 | 822,594 | 905,262 |
| **GENERAL GOVERNMENT** | **$ 2,481,045** | **$ 2,668,484** | **$ 2,564,634** | **$ 1,605,948** | **$ 1,757,292** | **$ 1,694,983** | **$ 1,809,055** |
| Finance | 533,571 | 568,629 | 603,856 | 610,922 | 669,779 | 691,796 | 732,103 |
| Information Technology | 577,311 | 569,938 | 618,780 | 673,219 | 815,724 | 862,504 | 935,829 |
| Human Resources | 48,403 | 35,467 | 30,755 | 47,155 | 117,919 | 163,244 | 208,082 |
| **STAFF SERVICES** | **$ 1,159,286** | **$ 1,174,034** | **$ 1,253,391** | **$ 1,331,296** | **$ 1,603,422** | **$ 1,717,544** | **$ 1,876,014** |
| Police | 6,706,396 | 6,685,772 | 7,213,561 | 7,434,332 | 8,223,431 | 8,697,236 | 9,506,102 |
| Fire | 2,620,111 | 2,610,011 | 4,373,053 | 4,690,086 | 5,280,298 | 5,291,001 | 5,612,913 |
| Municipal Court | 237,464 | 263,832 | 285,947 | 276,356 | 285,700 | 314,724 | 327,605 |
| **PUBLIC SAFETY** | **$ 9,563,971** | **$ 9,559,615** | **$ 11,872,561** | **$ 12,400,774** | **$ 13,789,429** | **$ 14,302,961** | **$ 15,446,620** |
| Public Services | 222,854 | 233,055 | 239,362 | 250,341 | 268,796 | 272,618 | 283,069 |
| Public Works | 2,214,872 | 2,380,581 | 4,019,379 | 4,649,042 | 5,469,483 | 4,303,756 | 2,586,823 |
| Parks and Recreation | 941,502 | 1,018,692 | 1,045,569 | 1,019,741 | 1,145,910 | 1,259,695 | 1,139,925 |
| Support Services | 499,119 | 532,743 | 570,454 | 554,042 | 532,466 | 667,588 | 1,283,198 |
| Code Compliance | 111,148 | 116,895 | 129,976 | 132,752 | 146,931 | 152,070 | 155,078 |
| City Engineering | 296,901 | 327,843 | 301,707 | 314,106 | 340,759 | 371,384 | 386,801 |
| **PUBLIC SERVICES** | **$ 4,286,396** | **$ 4,609,809** | **$ 6,306,447** | **$ 6,920,024** | **$ 7,904,345** | **$ 7,027,111** | **$ 5,834,894** |
| Management Services | 246,497 | 253,146 | 261,895 | 272,438 | 315,199 | 296,839 | 309,999 |
| Planning & Zoning | 233,212 | 245,928 | 240,112 | 243,966 | 265,263 | 279,547 | 305,222 |
| City Inspection | 296,329 | 321,046 | 348,233 | 358,152 | 391,718 | 412,407 | 432,588 |
| **COMMUNITY DEVELOPMENT** | **$ 776,038** | **$ 820,120** | **$ 850,240** | **$ 874,556** | **$ 972,180** | **$ 988,793** | **$ 1,047,809** |
| **TOTAL EXPENDITURES** | **18,266,736** | **18,832,062** | **22,847,273** | **23,132,598** | **26,026,668** | **25,731,392** | **26,014,392** |
| **TOTAL TRANSFERS** | **500,000** | **300,000** | **300,000** | **4,015,685** | **1,546,329** | **1,221,600** | **625,000** |
| **UNAPPROPRIATED RESERVES** | **(25,997)** | **-** | **71,438** | **(15,729)** | **(130)** | **-** | **-** |
| **TOTAL EXPENDITURES** | **$ 18,740,739** | **$ 19,132,062** | **$ 23,218,711** | **$ 27,132,554** | **$ 27,572,867** | **$ 26,952,992** | **$ 26,639,392** |

## GENERAL FUND
## SUMMARY OF EXPENDITURES BY FUNCTION AND DEPARTMENT
## ACTUAL, BUDGET, AND ESTIMATED
## FY 2020-21 TO 2026-27

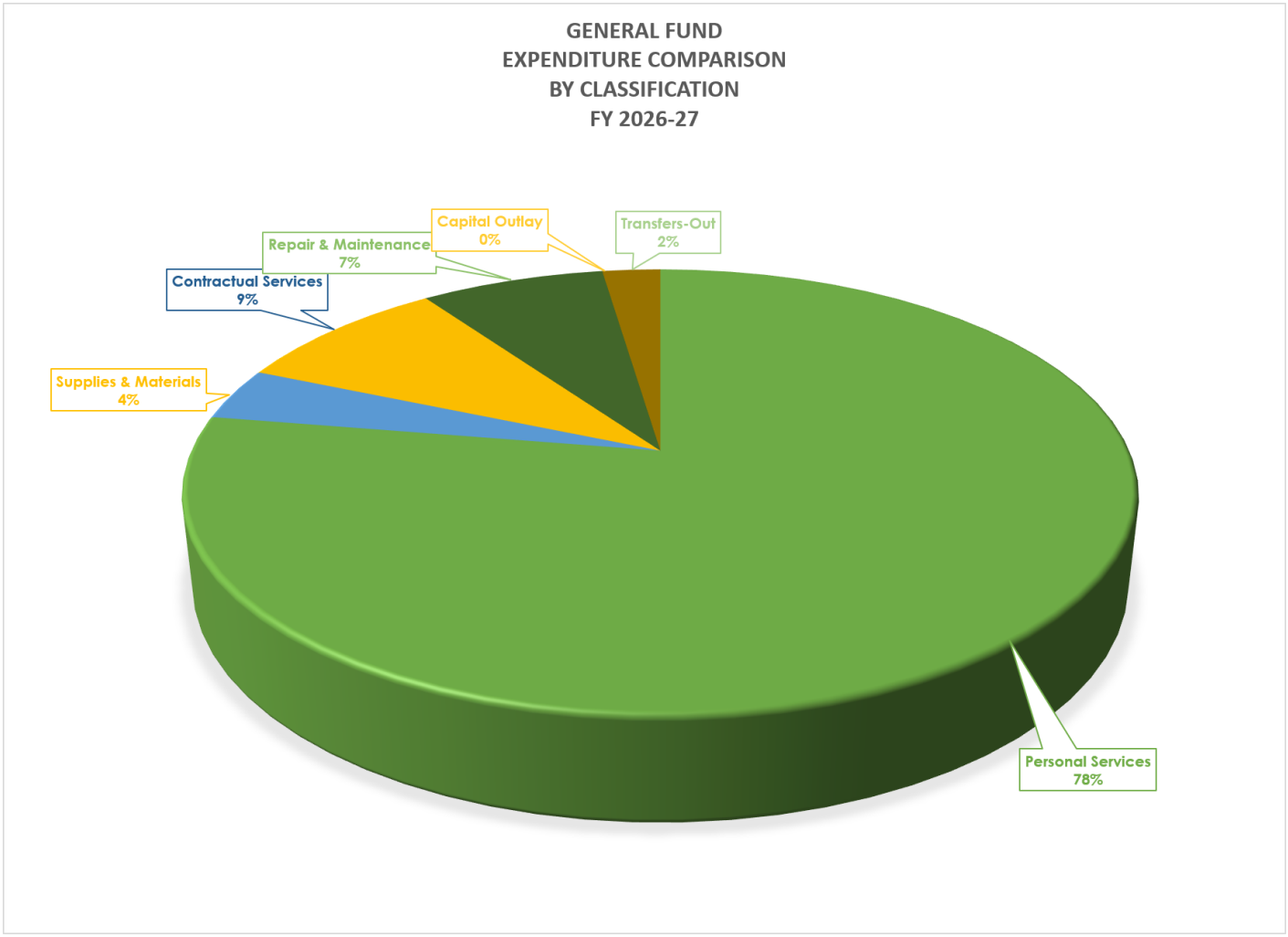
| Department | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Estimated 2025-26 | Budget 2026-27 |
|---|---|---|---|---|---|---|---|
| City Council | 0.06% | 0.08% | 0.05% | 0.05% | 0.06% | 0.06% | 0.06% |
| City Manager | 2.08% | 2.13% | 0.55% | 1.59% | 2.27% | 1.82% | 1.93% |
| City Secretary | 2.27% | 2.19% | 1.87% | 1.76% | 1.17% | 1.35% | 1.40% |
| Non-Departmental | 8.82% | 9.55% | 8.59% | 2.52% | 2.88% | 3.05% | 3.40% |
| **GENERAL GOVERNMENT** | **13.24%** | **13.95%** | **11.05%** | **5.92%** | **6.37%** | **6.29%** | **6.79%** |
| Finance | 2.85% | 2.97% | 2.60% | 2.25% | 2.43% | 2.57% | 2.75% |
| Information Technology | 3.08% | 2.98% | 2.67% | 2.48% | 2.96% | 3.20% | 3.51% |
| Personnel | 0.26% | 0.19% | 0.13% | 0.17% | 0.43% | 0.61% | 0.78% |
| **STAFF SERVICES** | **6.19%** | **6.14%** | **5.40%** | **4.91%** | **5.82%** | **6.37%** | **7.04%** |
| Police | 35.79% | 34.95% | 31.07% | 27.40% | 29.82% | 32.27% | 35.68% |
| Fire | 13.98% | 13.64% | 18.83% | 17.29% | 19.15% | 19.63% | 21.07% |
| Municipal Court | 1.27% | 1.38% | 1.23% | 1.02% | 1.04% | 1.17% | 1.23% |
| **PUBLIC SAFETY** | **51.03%** | **49.97%** | **51.13%** | **45.70%** | **50.01%** | **53.07%** | **57.98%** |
| Public Services | 1.19% | 1.22% | 1.03% | 0.92% | 0.97% | 1.01% | 1.06% |
| Public Works | 11.82% | 12.44% | 17.31% | 17.13% | 19.84% | 15.97% | 9.71% |
| Parks and Recreation | 5.02% | 5.32% | 4.50% | 3.76% | 4.16% | 4.67% | 4.28% |
| Support Services | 2.66% | 2.78% | 2.46% | 2.04% | 1.93% | 2.48% | 4.82% |
| Code Compliance | 0.59% | 0.61% | 0.56% | 0.49% | 0.53% | 0.56% | 0.58% |
| City Engineering | 1.58% | 1.71% | 1.30% | 1.16% | 1.24% | 1.38% | 1.45% |
| **PUBLIC SERVICES** | **22.87%** | **24.09%** | **27.16%** | **25.50%** | **28.67%** | **26.07%** | **21.90%** |
| Management Services | 1.32% | 1.32% | 1.13% | 1.00% | 1.14% | 1.10% | 1.16% |
| Planning & Zoning | 1.24% | 1.29% | 1.03% | 0.90% | 0.96% | 1.04% | 1.15% |
| City Inspection | 1.58% | 1.68% | 1.50% | 1.32% | 1.42% | 1.53% | 1.62% |
| **COMMUNITY DEVELOPMENT** | **4.14%** | **4.29%** | **3.66%** | **3.22%** | **3.53%** | **3.67%** | **3.93%** |
| **TOTAL EXPENDITURES** | **97.47%** | **98.43%** | **98.40%** | **85.26%** | **94.39%** | **95.47%** | **97.65%** |
| **TOTAL TRANSFERS** | **2.67%** | **1.57%** | **1.29%** | **14.80%** | **5.61%** | **4.53%** | **2.35%** |
| **UNAPPROPRIATED RESERVES** | **-0.14%** | **0.00%** | **0.31%** | **-0.06%** | **0.00%** | **0.00%** | **0.00%** |
| **TOTAL EXPENDITURES** | **100.00%** | **100.00%** | **100.00%** | **100.00%** | **100.00%** | **100.00%** | **100.00%** |

**GENERAL FUND**
**CURRENT YEAR GRAPHIC COMPARISON OF EXPENDITURES**
**FY 2026-27**



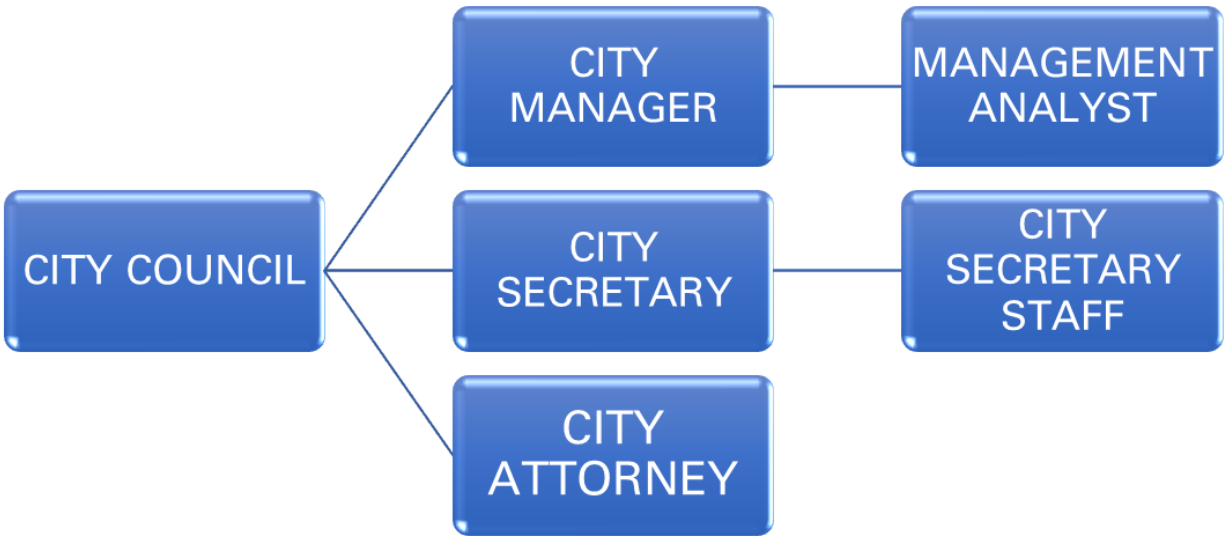
**GENERAL FUND**
**SUMMARY OF EXPENDITURES BY CLASSIFICATION**
**ACTUAL, BUDGET, AND ESTIMATED**
**FY 2023-24 TO 2026-27**

| Expenditure Classifications | Actual 2023-24 | Actual 2024-25 | Budget 2025-26 | Estimated 2025-26 | 2026-27 Budget vs. 2025-26 Est. | Budget 2026-27 |
|---|---|---|---|---|---|---|
| Personal Services | $ 16,465,457 | $ 18,187,219 | $ 19,251,537 | $ 19,198,266 | $ 1,469,024 | $ 20,667,290 |
| Supplies & Materials | 857,954 | 847,163 | 951,608 | 952,630 | 65,531 | 1,018,161 |
| Contractual Services | 1,651,886 | 1,920,060 | 2,121,206 | 2,161,518 | 186,448 | 2,347,966 |
| Repair & Maintenance | 3,912,941 | 4,734,002 | 3,604,090 | 3,418,976 | (1,438,001) | 1,980,975 |
| Capital Outlay | 228,631 | 338,094 | 0 | 0 | 0 | 0 |
| **TOTAL EXPENDITURES** | **$ 23,116,869** | **$ 26,026,538** | **$ 25,928,441** | **$ 25,731,390** | **$ 283,002** | **$ 26,014,392** |
| Transfers-Out | 4,015,685 | 1,546,329 | 1,221,600 | 1,221,600 | (596,600) | 625,000 |
| **EXPENDITURES AND TRANSFERS** | **$ 27,132,554** | **$ 27,572,867** | **$ 27,150,041** | **$ 26,952,990** | **$ (313,598)** | **$ 26,639,392** |


GENERAL FUND
EXPENDITURE COMPARISON
BY CLASSIFICATION
FY 2026-27
Capital Outlay
0%
Transfers-Out
2%
Repair & Maintenance
7%
Contractual Services
9%
Supplies & Materials
4%
Personal Services
78%

# GENERAL GOVERNMENT

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



# GENERAL GOVERNMENT
# FUNCTIONAL DESCRIPTION

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

The Functional Summary page provides financial information for the General Government function on an actual basis for 2024-25; on an adopted budget and twelve-month estimate basis for 2025-26; and on a department request, decision package, total request, and adopted budget basis for 2026-27.

The General Government Function's total 2026-27 Budget is $1,809,055. This allocation is $13,832 more than the amount requested by Department Heads in their 2026-27 total request of $1,795,223. This total request includes $1,795,223 for base budget expenditure and no decision packages were requested. A 3.0 percent COLA was approved bring the total budget to $1,809,055.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program, or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2024-25) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Classification and Compensation Plan, and/or request funds for a new capital outlay.

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

# FUNCTIONAL SUMMARY

# FY 2026-27 BUDGET

## GENERAL GOVERNMENT

| | | | 2025-26 | | 2026-27 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| ACCT NO. | EXPENDITURES BY CLASSIFICATION | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | BASE BUDGET | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET | CHANGES FR. REQUEST |
| 5000 | Personal Services | $ 966,458 | $ 825,639 | $ 838,006 | $ 849,233 | $ - | $ 849,233 | $ 871,065 | $ 21,832 |
| 5100 | Supplies & Materials | 19,742 | 23,800 | 22,600 | 23,300 | - | 23,300 | 23,300 | - |
| 5200 | Contractual Services | 743,645 | 836,562 | 812,377 | 901,690 | - | 901,690 | 893,690 | (8,000) |
| 5300 | Repair & Maintenance | 27,447 | 20,500 | 22,000 | 21,000 | - | 21,000 | 21,000 | - |
| 5400 | Capital Outlay | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | $ 1,757,292 | $ 1,706,501 | $ 1,694,983 | $ 1,795,223 | $ - | $ 1,795,223 | $ 1,809,055 | $ 13,832 |
| BUDGETED POSITIONS (FTE) | | 8.5 | 8.5 | 8.5 | 8.5 | - | 8.5 | 8.5 | - |

### EXPLANATION OF CHANGES FROM REQUEST

**CHANGES TO TOTAL REQUESTS**

- 3.0% COLA for Employees $ 21,832
- Public Notices (8,000)

**TOTAL CHANGES $ 13,832**

### SUMMARY OF DECISION PACKAGES

**FUNDED BY GENERAL FUND**

- None $ -

**NOT FUNDED BY GENERAL FUND**

- None $ -

**TOTAL DECISION PACKAGES $ -**

# DIVISION SUMMARY

# FY 2026-27 BUDGET

| *Function* | *Department* | *Division* | *Account* |
|---|---|---|---|
| **GENERAL GOVERNMENT** | **CITY COUNCIL** | **CITY COUNCIL** | **01-11-01** |

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 62.3% | 79.4% | 75.0% | 100.0% |
| Number of City Council Meetings | 24 | 24 | 24 | 24 |
| Council Meeting Attendance (All Members) | 153 | 156 | 155 | 168 |
| Number of Ordinances | 12 | 11 | 11 | 11 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

| *Function* | *Department* | *Division* | *Account* |
|---|---|---|---|
| **GENERAL GOVERNMENT** | **CITY COUNCIL** | **CITY COUNCIL** | **01-11-01** |

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES BY CLASSIFICATION** | **2023-24 ACTUAL** | **2024-25 ACTUAL** | **BUDGETED** | **ESTIMATED 12 MONTHS** | **REQUEST** | **DECISION PACKAGES** | **TOTAL REQUEST** | **ADOPTED BUDGET** |
| Personal Services | $ 8,611 | $ 8,467 | $ 9,152 | $ 9,182 | $ 9,203 | $ - | $ 9,203 | $ 9,203 |
| Supplies & Materials | - | 252 | 500 | 300 | 500 | - | 500 | 500 |
| Contractual Services | 3,733 | 6,889 | 7,410 | 7,160 | 7,400 | - | 7,400 | 7,400 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 12,344 | $ 15,607 | $ 17,062 | $ 16,642 | $ 17,103 | $ - | $ 17,103 | $ 17,103 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|---|
| **SCHEDULE OF PERSONNEL** | **GRADE** | **RANGE** | | **SALARY** | **ACTUAL 2024-25** | **ACTUAL 2025-26** | **ADOPTED 2026-27** |
| Mayor (1) | n/a | $100 | | $ 1,200 | 0.5 | 0.5 | 0.5 |
| Councilmember (6) | n/a | $100 | | 7,200 | 3.0 | 3.0 | 3.0 |
| **PERSONNEL TOTALS** | | | 123 | **$ 8,400** | **3.5** | **3.5** | **3.5** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 95.0% | 131.7% | 99.0% | 100.0% |
| Percent of Budget Expended - General Fund | 110.6% | 99.3% | 99.0% | 100.0% |
| Number of City Council Meetings Attended | 23 | 24 | 24 | 24 |
| Number of Public Hearings Attended | 3 | 2 | 4 | 4 |
| Number of Special Work Sessions Attended | 4 | 2 | 4 | 10 |
| Number of City Council Communications Prepared | 77 | 77 | 80 | 80 |
| Number of Department Head Meetings Held | 50 | 50 | 50 | 50 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 431,196 | $ 623,994 | $ 480,626 | $ 489,788 | $ 498,593 | $ - | $ 498,593 | $ 511,571 |
| Supplies & Materials | 56 | 297 | 100 | 100 | 100 | - | 100 | 100 |
| Contractual Services | 1,193 | 475 | 2,400 | 1,400 | 2,400 | - | 2,400 | 2,400 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 432,445 | $ 624,767 | $ 483,126 | $ 491,288 | $ 501,093 | $ - | $ 501,093 | $ 514,071 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| City Manager | 49 | $15,857 to $21,250 | $ 255,003 | 1.0 | 1.0 | 1.0 |
| Management Analyst | 29 | $5,977 to $8,009 | 96,108 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | 125 | **$ 351,111** | **2.0** | **2.0** | **2.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

The City Secretary is responsible for recording and maintaining the City Council minutes, agendas, ordinances, and other official City records. The office is responsible for all municipal elections and administrative or clerical duties as prescribed by the Homerule Charter, City Council and/or the City Manager; performing duties required as records management officer; processing public information requests; governing the city corporate seal and attest authorized city official's signature on documents; register all City owned vehicles and maintain vehicle registeration renewals; process and regulate door-to door solicitoring permits; and process and validate Texas Alcoholic Beverage Commission applications.

**DIVISION GOALS:**

- Ensure transparency and access to city records and act as the recorder of local government history.
- Maintain the integrity of the election process in accordance with all applicable federal, state, and local laws.
- Develop, maintain and implement records retention schedules in coordination with Texas State Library. Keeps associated inventory logs.
- Act as the compliance officer for federal, state, and local statutes, including the Open Meetings Act and Public Information Act.
- Register and process registration renewals for all City vehicles according to all federal, state, and local laws in agreement with Tarrant County Tax Assessor-Collect

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended - City Secretary | 96.3% | 96.7% | 99.0% | 100.0% |
| Percent of Budget Expended - Total for Activities Supervised | 95.2% | 75.8% | 90.0% | 100.0% |
| Number of Agendas Prepared and Posted | 23 | 23 | 23 | 25 |
| Number of Minutes Prepared by Fourth Working Day | 22 | 22 | 22 | 25 |
| Number of Ordinances and Other Documents Published | 11 | 11 | 10 | 10 |
| Percent of Open Records Requests Completed as Prescribed | 100.0% | 100.0% | 100.0% | 100.0% |
| Number of Elections Administered | 1 | 0 | 1 | 1 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 439,535 | $ 297,109 | $ 300,501 | $ 300,777 | $ 305,959 | $ - | $ 305,959 | $ 313,819 |
| Supplies & Materials | 2,009 | 1,262 | 1,200 | 1,200 | 1,200 | - | 1,200 | 1,200 |
| Contractual Services | 36,947 | 25,234 | 60,600 | 62,482 | 65,600 | - | 65,600 | 57,600 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 478,491 | $ 323,605 | $ 362,301 | $ 364,459 | $ 372,759 | $ - | $ 372,759 | $ 372,619 |

## PERSONNEL SUMMARY

| SCHEDULE OF PERSONNEL | GRADE | MONTHLY SALARY RANGE | | ADOPTED ANNUAL SALARY | BUDGETED POSITIONS (FTE) ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
|---|---|---|---|---|---|---|---|
| City Secretary | 34 | $7,628 to $10,222 | $ | 122,662 | 1.0 | 1.0 | 1.0 |
| Administrative Clerk | 27 | $5,421 to $7,264 | | 87,173 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | | 127 | **$ 209,835** | **2.0** | **2.0** | **2.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 130.9% | 133.7% | 105.0% | 100.0% |
| Household Hazardous Waste Events Held | 2 | 2 | 2 | 2 |
| Percentage of Households that Receive Newsletter | 98.0% | 98.0% | 98.0% | 98.0% |
| Frequency of Employee Information Distribution through City Source | Daily | Daily | Daily | Daily |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

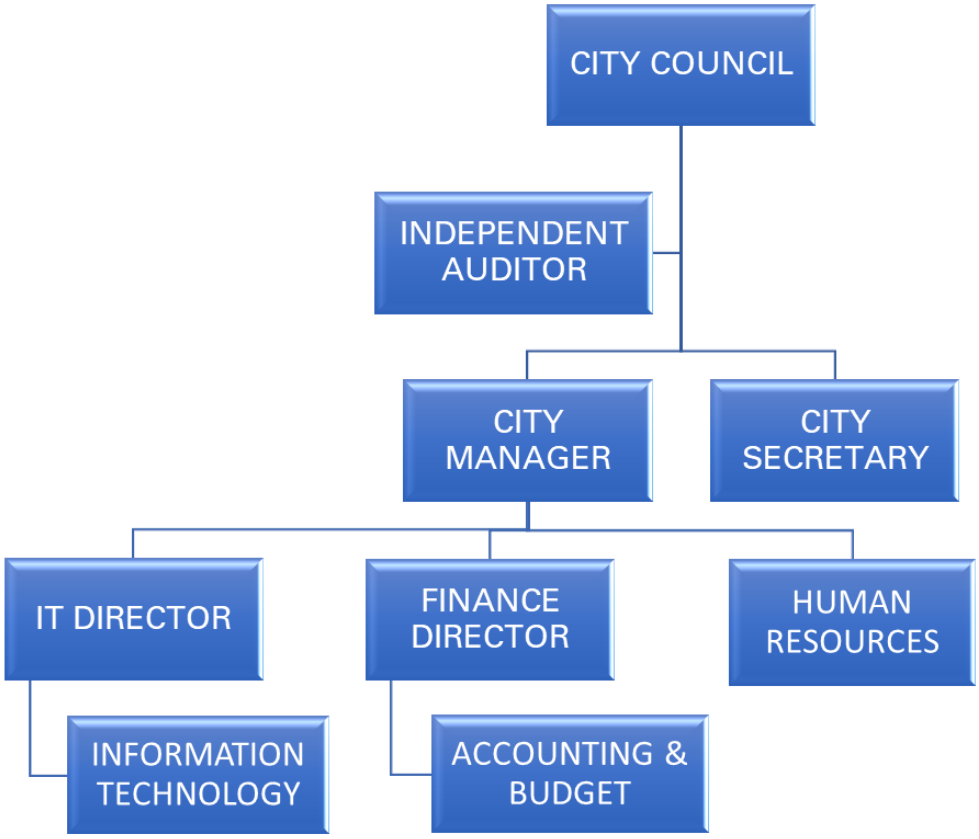
| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 34,484 | $ 36,888 | $ 35,360 | $ 38,259 | $ 35,478 | $ - | $ 35,478 | $ 36,472 |
| Supplies & Materials | 21,658 | 17,931 | 22,000 | 21,000 | 21,500 | - | 21,500 | 21,500 |
| Contractual Services | 571,816 | 711,046 | 766,152 | 741,335 | 826,290 | - | 826,290 | 826,290 |
| Repair & Maintenance | 32,137 | 27,447 | 20,500 | 22,000 | 21,000 | - | 21,000 | 21,000 |
| Capital Outlay | 22,573 | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 682,668 | $ 793,313 | $ 844,012 | $ 822,594 | $ 904,268 | $ - | $ 904,268 | $ 905,262 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Senior Center Director | n/a | $1,366 | | $ 16,389 | 0.5 | 0.5 | 0.5 |
| Senior Center Coordinator | n/a | $1,275 | | 15,297 | 0.5 | 0.5 | 0.5 |
| **PERSONNEL TOTALS** | | | 129 | **$ 31,686** | **1.0** | **1.0** | **1.0** |

# STAFF SERVICES

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



# STAFF SERVICES
# FUNCTIONAL DESCRIPTION

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

The Functional Summary page provides financial information for the Staff Services Function on an actual basis for 2024-25; on an adopted budget and twelve-month estimate basis for 2025-26; and on a department request, decision package, total request, and adopted budget basis for 2026-27.

The Staff Services Function's total 2026-27 Budget is $1,876,014. This allocation is $28,195 more than the amount requested by Department Heads in their 2026-27 total request of $1,847,819. This total request includes $1,847,819 for base budget expenditures and no decision packages. A 3.0 percent COLA was approved bring the total budget to $1,876,014.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2025-26) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Classification and Compensation Matrix, and/or request funds for a new capital outlay.

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

# FUNCTIONAL SUMMARY

# FY 2026-27 BUDGET

## STAFF SERVICES

| | | | 2025-26 | | 2026-27 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| ACCT NO. | EXPENDITURES BY CLASSIFICATION | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | BASE BUDGET | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET | CHANGES FR. REQUEST |
| 5000 | Personal Services | $ 927,845 | $ 1,023,259 | $ 1,014,890 | $ 1,076,284 | $ - | $ 1,076,284 | $ 1,104,479 | $ 28,195 |
| 5100 | Supplies & Materials | 378,531 | 377,908 | 377,383 | 429,335 | - | 429,335 | 429,335 | - |
| 5200 | Contractual Services | 283,884 | 313,313 | 312,270 | 328,900 | - | 328,900 | 328,900 | - |
| 5300 | Repair & Maintenance | 13,162 | 13,000 | 13,000 | 13,300 | - | 13,300 | 13,300 | - |
| 5400 | Capital Outlay | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | $ 1,603,421 | $ 1,727,480 | $ 1,717,544 | $ 1,847,819 | $ - | $ 1,847,819 | $ 1,876,014 | $ 28,195 |
| BUDGETED POSITIONS (FTE) | | 6.0 | 6.0 | 6.0 | 6.0 | - | 6.0 | 6.0 | - |

### EXPLANATION OF CHANGES FROM REQUEST

**CHANGES TO TOTAL REQUESTS**

- 3.0% COLA for Employees $ 28,195

**TOTAL CHANGES** **$ 28,195**

### SUMMARY OF DECISION PACKAGES

**FUNDED BY GENERAL FUND**

- None $ -

**NOT FUNDED BY GENERAL FUND**

- None $ -

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

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended - Finance Department | 98.4% | 101.7% | 99.0% | 100.0% |
| Percent of Budget Expended - Finance and Non-Departmental | 113.2% | 116.8% | 105.0% | 100.0% |
| Date ACFR Presented to City Council | 3/21/2024 | 3/20/2025 | 3/19/2026 | 3/18/2027 |
| Number of Monthly Reports Ready by Twelfth Working Day | 12 | 12 | 12 | 12 |
| Percentage of Vouchers Processed and Mailed by 10th of Month | 100% | 100% | 100% | 100% |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES BY CLASSIFICATION** | **2023-24 ACTUAL** | **2024-25 ACTUAL** | **BUDGETED** | **ESTIMATED 12 MONTHS** | **REQUEST** | **DECISION PACKAGES** | **TOTAL REQUEST** | **ADOPTED BUDGET** |
| Personal Services | $ 443,456 | $ 475,593 | $ 501,914 | $ 497,783 | $ 514,780 | $ - | $ 514,780 | $ 528,108 |
| Supplies & Materials | 1,070 | 2,252 | 1,500 | 1,250 | 1,500 | - | 1,500 | 1,500 |
| Contractual Services | 166,395 | 191,934 | 192,405 | 192,762 | 202,495 | - | 202,495 | 202,495 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 610,922 | $ 669,779 | $ 695,819 | $ 691,796 | $ 718,775 | $ - | $ 718,775 | $ 732,103 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| **SCHEDULE OF PERSONNEL** | **GRADE** | **RANGE** | **SALARY** | **ACTUAL 2024-25** | **ACTUAL 2025-26** | **ADOPTED 2026-27** |
| Finance Director | 42 | $11,270 to $15,102 | $ 181,228 | 1.0 | 1.0 | 1.0 |
| Accounting Supervisor | 32 | $6,919 to $9,272 | 111,258 | 1.0 | 1.0 | 1.0 |
| Accounting Clerk | 22 | $4,247 to $5,692 | 68,303 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | | **$ 360,789** | **3.0** | **3.0** | **3.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

| *Function* | *Department* | *Division* | *Account* |
|---|---|---|---|
| **STAFF SERVICES** | **INFORMATION TECHNOLOGY** | **INFORMATION TECHNOLOGY** | **01-23-01** |

**DIVISION DESCRIPTION:**

The Information Technology Activity was created in the 2003-04 Budget. In 2017-18, an Assistant Director position was added to the department. The Information Technology Division operates as a centralized service department, managing all aspects of the city's digital environment. With a lean, specialized team, the division oversees network security, hardware procurement, software integration, and data management. Information Technology acts as a strategic partner to all city departments—including Public Safety, Public Works, and Administration—ensuring that their specific technical requirements and specialized applications (such as GIS and financial systems) are fully supported.

**DIVISION GOALS:**

- **Infrastructure & Network Management:** Maintaining the city's digital environment to ensure 24/7 operational uptime.
- **Cybersecurity & Data Integrity:** Implementing rigorous security protocols, backups, and recovery strategies to protect sensitive city and resident information..
- **Systems Administration:** Managing enterprise software, database hosting, and third-party vendor relationships (including GIS and web services).
- **Technical Support:** Providing comprehensive help-desk assistance, hardware maintenance, and software training for all city employees.
- **Strategic Planning:** Aligning technology investments with the city's long-term goals and managing the IT capital budget to ensure cost-effective growth.
- **Training:** Providing, updating, and monitoring the City's cyber security training.
- **Infromation Technology Procurement:** Budgeting, and vendor management

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|---|
| Percent of Budget Expended | | 94.0% | 101.7% | 99.0% | 100.0% |
| Software Training Sessions Held | | 12 | 12 | 12 | 12 |
| Percentage of Employees with Computer, Network, and Email Access | 136 | 100.0% | 100.0% | 100.0% | 100.0% |
| Percentage of Help desk tickets answered | | 100.0% | 100.0% | 100.0% | 100.0% |
| Days City's Telephone System Down Due to Technical Difficulties | | None | None | None | None |
| Days City's Website Down Due to Technical Difficulties | | None | None | None | None |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 317,936 | $ 372,265 | $ 385,335 | $ 383,238 | $ 388,478 | $ - | $ 388,478 | $ 398,813 |
| Supplies & Materials | 303,552 | 375,356 | 375,408 | 375,408 | 426,835 | - | 426,835 | 426,835 |
| Contractual Services | 38,659 | 54,941 | 91,058 | 90,858 | 96,881 | - | 96,881 | 96,881 |
| Repair & Maintenance | 13,072 | 13,162 | 13,000 | 13,000 | 13,300 | - | 13,300 | 13,300 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 673,219 | $ 815,724 | $ 864,801 | $ 862,504 | $ 925,494 | $ - | $ 925,494 | $ 935,829 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Information Techology Director | 40 | $10,222 to $13,698 | $ 164,378 | 1.0 | 1.0 | 1.0 |
| Information Technology Assistant Dir | 32 | $6,919 to $9,272 | 111,258 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | | **$ 275,636** | **2.0** | **2.0** | **2.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 85.0% | 47.7% | 90.0% | 100.0% |
| Number of Personnel Records Maintained | 198 | 182 | 180 | 180 |
| Percentage of Claims Submitted Within One Working Day | 100% | 100% | 100% | 100.0% |
| Number of Years with Same Health Insurance Carrier | 4 | 4 | 3 | 4 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ - | $ 79,987 | $ 136,010 | $ 133,869 | $ 173,026 | $ - | $ 173,026 | $ 177,558 |
| Supplies & Materials | - | 923 | 1,000 | 725 | 1,000 | - | 1,000 | 1,000 |
| Contractual Services | 47,155 | 37,010 | 29,850 | 28,650 | 29,524 | - | 29,524 | 29,524 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 47,155 | $ 117,919 | $ 166,860 | $ 163,244 | $ 203,550 | $ - | $ 203,550 | $ 208,082 |

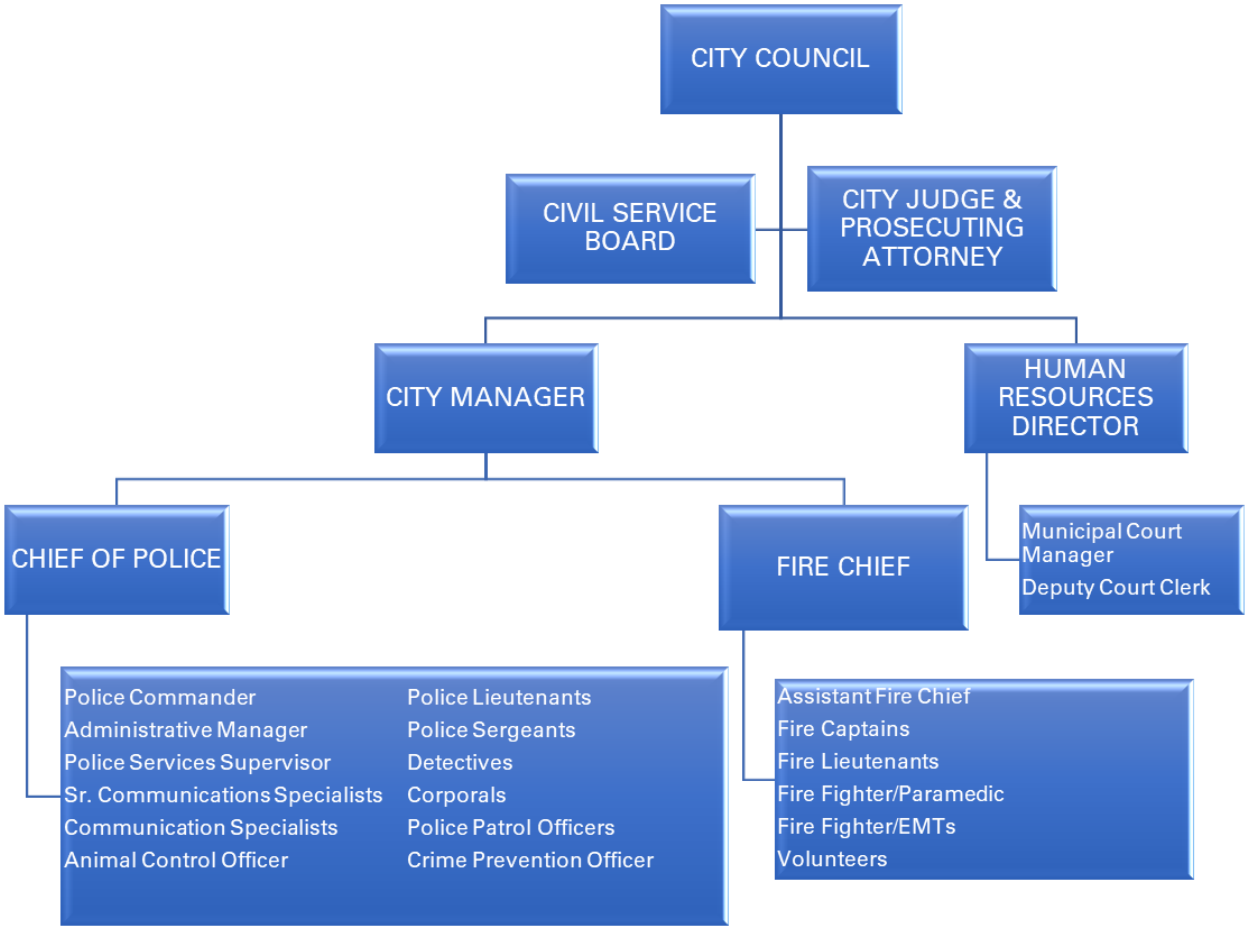
## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Human Resources Director | 40 | $10,222 to $13,698 | $ 122,661 | 0.0 | 0.0 | 1.0 |
| Human Resources Manager | 31 | $6,589 to $8,830 | - | 1.0 | 1.0 | 0.0 |
| **PERSONNEL TOTALS** | | | **$ 122,661** | **1.0** | **1.0** | **1.0** |

**THIS PAGE LEFT BLANK INTENTIONALLY**

# PUBLIC SAFETY

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



# PUBLIC SAFETY
# FUNCTIONAL DESCRIPTION

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

The Functional Summary page provides financial information for the Public Safety Function on an actual basis for 2024-25; on an adopted budget and twelve-month estimate basis for 2025-26; and on a department request, decision package, total request, and adopted budget basis for 2026-27.

The Public Safety function's total 2026-27 Budget is $15,446,620. This allocation is $359,654 more than the amount requested by Department Heads in their 2026-27 total request of $15,086,966. This total request includes $15,086,966 for base budget expenditures with no decision packages, plus a 3.0 percent COLA.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2025-26) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Classification and Compensation Matrix, and/or request funds for a new capital outlay.

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

## PUBLIC SAFETY

| ACCT NO. | EXPENDITURES BY CLASSIFICATION | 2024-25 ACTUAL | 2025-26 BUDGETED | 2025-26 ESTIMATED 12 MONTHS | 2026-27 BASE BUDGET | 2026-27 DECISION PACKAGES | 2026-27 TOTAL REQUEST | 2026-27 ADOPTED BUDGET | 2026-27 CHANGES FR. REQUEST |
|---|---|---|---|---|---|---|---|---|---|
| 5000 | Personal Services | $ 12,585,940 | $ 13,363,137 | $ 13,359,893 | $ 14,127,856 | $ - | $ 14,127,856 | $ 14,490,010 | $ 362,154 |
| 5100 | Supplies & Materials | 323,844 | 411,375 | 411,725 | 429,285 | - | 429,285 | 426,785 | (2,500) |
| 5200 | Contractual Services | 328,166 | 327,500 | 349,442 | 299,200 | - | 299,200 | 299,200 | - |
| 5300 | Repair & Maintenance | 213,385 | 176,100 | 181,900 | 230,625 | - | 230,625 | 230,625 | - |
| 5400 | Capital Outlay | 338,094 | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | $ 13,789,429 | $ 14,278,112 | $ 14,302,960 | $ 15,086,966 | $ - | $ 15,086,966 | $ 15,446,620 | $ 359,654 |
| BUDGETED POSITIONS (FTE) | | 96.5 | 97.0 | 97.0 | 96.0 | - | 96.0 | 96.0 | - |

### EXPLANATION OF CHANGES FROM REQUEST

**CHANGES TO TOTAL REQUESTS**

| | |
|---|---|
| • 3.0% COLA for Employees | $ 342,129 |
| • Overtime | 20,025 |
| • Uniforms | (2,500) |
| **TOTAL CHANGES** | **$ 359,654** |

### SUMMARY OF DECISION PACKAGES

**FUNDED BY GENERAL FUND**

| | |
|---|---|
| • None | $ - |

**NOT FUNDED BY GENERAL FUND**

| | |
|---|---|
| • None | $ - |
| **TOTAL DECISION PACKAGES** | **$ -** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

The Chief of Police manages and coordinates the activities of the Police Department. He also administers the budget for all Police Activities including: Communications/Records, Patrol, Criminal Investigation Section, Professional Standards, Accredidation, Crime Prevention, School Safety, and Animal Control. Management Services is staffed by the Chief of Police, Administrative Manager, and an Administrative Sergeant.

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To manage the Police Department so as to provide prompt delivery of quality law enforcement service.
- To work toward upgrading police equipment to provide improved service to Benbrook's residents.
- To conduct the employee selection and training process in an effort to retain highly qualified, well-trained personnel.
- To Keep police response times below 3 minutes.
- To keep employee turnover under 4% annually.

| **DIVISION MEASUREMENTS:** | | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|---|
| Percent of Budget Expended - Management Services | | 99.0% | 123.1% | 100.0% | 100.0% |
| Percent of Budget Expended - Police Department | | 90.5% | 97.4% | 100.0% | 100.0% |
| Average Response Time in Minutes | | 2.83 | 2.85 | 2.94 | 2.87 |
| Number of Training Hours | | 7,533 | 6,893 | 10,110 | 8,179 |
| Number of Employees in Training | 145 | 52 | 53 | 53 | 54 |
| Annual Employee Turnover Percentage | | 9.7% | 15.1% | 3.8% | 5.6% |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 419,451 | $ 548,864 | $ 475,763 | $ 472,468 | $ 647,791 | $ - | $ 647,791 | $ 664,832 |
| Supplies & Materials | 1,145 | 902 | 1,200 | 1,200 | 1,200 | - | 1,200 | 1,200 |
| Contractual Services | 488 | 1,684 | 1,400 | 1,400 | 2,200 | - | 2,200 | 2,200 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 421,085 | $ 551,450 | $ 478,363 | $ 475,068 | $ 651,191 | $ - | $ 651,191 | $ 668,232 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Police Chief | 43 | $11,833 to $15,857 | $ 190,289 | 1.0 | 1.0 | 1.0 |
| Police Sergeant | 34 | $7,628 to $10,222 | $ 116,821 | 0.0 | 0.0 | 1.0 |
| Administrative Manager | 29 | $5,976 to $8,009 | 91,532 | 1.0 | 1.0 | 1.0 |
| School Crossing Guard Supervisor (1) | n/a | $788 | 9,455 | 0.5 | 0.5 | 0.5 |
| School Crossing Guards (8) | n/a | $630 | 60,515 | 4.0 | 4.0 | 4.0 |
| **PERSONNEL TOTALS** | | | **$ 468,612** | **6.5** | **6.5** | **7.5** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

| *Function* | *Department* | *Division* | *Account* |
|---|---|---|---|
| **PUBLIC SAFETY** | **POLICE** | **COMMUNICATIONS/RECORDS** | **01-31-02** |

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 100.0% | 75.5% | 100.0% | 100.0% |
| Error Rate Percentage on Teletype/Computer | 0.65% | 0.58% | 0.61% | 0.61% |
| Average time to dispatch calls for service | 0.38 | 0.40 | 0.45 | 0.41 |
| Number of Police Calls Dispatched | 14,665 | 14,261 | 13,894 | 14,273 |
| Number of Police, ACO, Fire, and EMS Calls Dispatched | 20,080 | 20,056 | 19,688 | 19,941 |
| Number of Offense Reports Processed | 1,906 | 1,651 | 1,554 | 1,704 |
| Number of Offense Reports Processed Within One Day | 5.2 | 4.5 | 4.3 | 4.7 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 739,517 | $ 840,996 | $ 1,236,082 | $ 1,163,825 | $ 1,331,967 | $ - | $ 1,331,967 | $ 1,363,075 |
| Supplies & Materials | 5,548 | 3,918 | 5,000 | 5,000 | 5,000 | - | 5,000 | 5,000 |
| Contractual Services | 30,732 | 40,501 | 32,550 | 48,422 | 9,000 | - | 9,000 | 9,000 |
| Repair & Maintenance | 5,098 | 2,789 | 5,500 | 5,500 | 5,500 | - | 5,500 | 5,500 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 780,895 | $ 888,205 | $ 1,279,132 | $ 1,222,747 | $ 1,351,467 | $ - | $ 1,351,467 | $ 1,382,575 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Police Commander | 38 | $9,272 to $12,425 | $ 149,097 | 1.0 | 1.0 | 1.0 |
| Police Services Supervisor | 30 | $6,275 to $8,409 | 100,914 | 1.0 | 1.0 | 1.0 |
| Police Communications Specialist II | 27 | $5,421 to $7,264 | 170,194 | 2.0 | 2.0 | 2.0 |
| Police Communications Specialist I | 24 | $4,683 to $6,275 | 387,355 | 6.0 | 6.0 | 6.0 |
| **PERSONNEL TOTALS** | | | **$ 807,560** | **10.0** | **10.0** | **10.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To maintain an average response time of 3.0 minutes or less on all calls for police assistance.
- To keep Part I crimes under 30 per thousand.
- To keep Part II crimes to under 50 per thousand.

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 90.8% | 97.1% | 100.0% | 100.0% |
| Average Response Time in Minutes | 2.83 | 2.85 | 2.94 | 2.87 |
| Number of Traffic Accidents | 305 | 328 | 350 | 328 |
| Part I Crimes Per Thousand | 24.07 | 17.16 | 14.30 | 18.51 |
| Part II Crimes Per Thousand | 46.77 | 42.43 | 40.74 | 43.31 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 4,161,907 | $ 4,503,513 | $ 5,176,342 | $ 5,009,514 | $ 5,077,663 | $ - | $ 5,077,663 | $ 5,217,733 |
| Supplies & Materials | 116,307 | 105,580 | 150,400 | 150,400 | 158,400 | - | 158,400 | 158,400 |
| Contractual Services | 26,405 | 25,815 | 25,600 | 25,500 | 32,500 | - | 32,500 | 32,500 |
| Repair & Maintenance | 19,409 | 24,567 | 34,000 | 34,000 | 34,000 | - | 34,000 | 34,000 |
| Capital Outlay | 194,840 | 338,094 | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 4,518,868 | $ 4,997,569 | $ 5,386,342 | $ 5,219,414 | $ 5,302,563 | $ - | $ 5,302,563 | $ 5,442,633 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Police Commander | 38 | $9,272 to $12,425 | $ 149,097 | 1.0 | 1.0 | 1.0 |
| Police Lieutenant | 36 | $8,410 to $11,270 | 135,235 | 1.0 | 1.0 | 1.0 |
| Police Sergeant | 34 | $7,628 to $10,222 | 490,648 | 4.0 | 4.0 | 4.0 |
| Police Corporal | 31 | $6,589 to $8,830 | 423,836 | 4.0 | 4.0 | 4.0 |
| Police Officer | 29 | $5,976 to $8,009 | 1,929,971 | 23.0 | 23.0 | 21.0 |
| Police Reserves | n/a | $2,969 | 35,625 | 1.0 | 1.0 | 0.5 |
| **PERSONNEL TOTALS** | | | **$ 3,164,412** | **34.0** | **34.0** | **31.5** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

| *Function* | *Department* | *Division* | *Account* |
|---|---|---|---|
| **PUBLIC SAFETY** | **POLICE** | **CRIMINAL INVESTIGATION** | **01-31-04** |

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 110.3% | 109.1% | 100.0% | 100.0% |
| Percent of Part I Crimes Cleared | 62.3% | 59.9% | 67.0% | 63.1% |
| Percent of Stolen Property Recovered | 20.8% | 41.5% | 59.4% | 40.6% |
| Percent of Part II Crimes Cleared | 87.9% | 88.8% | 90.9% | 89.2% |
| Average Number of Cases Per Detective Per Month | 36 | 26 | 26 | 29 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 1,322,696 | $ 1,361,876 | $ 1,282,466 | $ 1,291,561 | $ 1,463,229 | $ - | $ 1,463,229 | $ 1,499,207 |
| Supplies & Materials | 19,001 | 14,942 | 24,700 | 24,700 | 24,700 | - | 24,700 | 24,700 |
| Contractual Services | 26,921 | 27,578 | 31,300 | 32,720 | 51,700 | - | 51,700 | 51,700 |
| Repair & Maintenance | 2,473 | 1,690 | 3,000 | 3,800 | 4,000 | - | 4,000 | 4,000 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 1,371,091 | $ 1,406,086 | $ 1,341,466 | $ 1,352,781 | $ 1,543,629 | $ - | $ 1,543,629 | $ 1,579,607 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Police Lieutenant | 36 | $8,410 to $11,270 | $ 135,235 | 1.0 | 1.0 | 1.0 |
| Police Sergeant | 34 | $7,628 to $10,222 | 122,662 | 1.0 | 1.0 | 1.0 |
| Police Detective | 31 | $6,589 to $8,830 | 529,795 | 5.0 | 5.0 | 5.0 |
| Police Property Custodian | 27 | $5,421 to $7,264 | 174,345 | 1.0 | 1.0 | 2.0 |
| **PERSONNEL TOTALS** | | | **$ 962,037** | **8.0** | **8.0** | **9.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

The Crime Prevention Officer works to develop community involvement and support in the prevention of crime and criminal disorder. The Crime Prevention Officer assists in educating the public to protect themselves and their property from criminals. The Crime Prevention Officer conducts background investigations of prospective police department employees. The Crime Prevention Officer ensures sex offender registration is in compliance with current City Ordinance. The Crime Prevention Officer conducts media relations and public information appearances as needed. The Crime Prevention Officer is supervised by the Chief of Police. The activity is staffed by a Corporal/Detective.

**DIVISION GOALS:**

- To engage the citizens of Benbrook in a collaborative effort to reduce crime.
- To achieve citizen participation in the City-Wide Crime Prevention Program.
- To provide information and services which will assist the residents in making Benbrook a safer place to live.
- To provide thorough background investigations of prospective employees to ensure the highest quality personnel are hired.

**DIVISION OBJECTIVES:**

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To maintain a minimum of 30 public appearances and make presentations on various crime prevention topics and subjects.
- To maintain active Crime Prevention Programs.
- To conduct thorough background investigations of all prospective Police Department employess.

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 93.9% | 97.6% | 100.0% | 100.0% |
| Number of Publice Apperances | 48 | 38 | 36 | 41 |
| Number of Active Crime Prevention Programs | 10 | 10 | 10 | 10 |
| Number of Background Investigations Conducted | 35 | 38 | 20 | 36 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 138,263 | $ 148,421 | $ 154,834 | $ 154,957 | $ 157,912 | $ - | $ 157,912 | $ 161,774 |
| Supplies & Materials | 763 | 432 | 1,250 | 1,250 | 1,250 | - | 1,250 | 1,250 |
| Contractual Services | - | - | 500 | 500 | 1,000 | - | 1,000 | 1,000 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 139,026 | $ 148,853 | $ 156,584 | $ 156,707 | $ 160,162 | $ - | $ 160,162 | $ 164,024 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Crime Prevention Officer | 31 | $6,589 to $8,830 | $ 105,959 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | | **$ 105,959** | **1.0** | **1.0** | **1.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 90.5% | 100.5% | 100.0% | 100.0% |
| Number of Calls | 8,452 | 10,688 | 9,970 | 9,703 |
| Number of Animals Picked Up | 727 | 677 | 502 | 635 |
| Number of Animals Returned, Adopted or Rescued | 331 | 365 | 272 | 323 |
| Number of Citations Issued | 35 | 34 | 12 | 27 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 180,668 | $ 209,990 | $ 235,911 | $ 233,294 | $ 242,001 | $ - | $ 242,001 | $ 247,506 |
| Supplies & Materials | 5,064 | 5,473 | 14,225 | 14,225 | 15,425 | - | 15,425 | 15,425 |
| Contractual Services | 16,799 | 15,064 | 17,450 | 22,200 | 5,300 | - | 5,300 | 5,300 |
| Repair & Maintenance | 835 | 741 | 800 | 800 | 800 | - | 800 | 800 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 203,366 | $ 231,268 | $ 268,386 | $ 270,519 | $ 263,526 | $ - | $ 263,526 | $ 269,031 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Senior Animal Control Officer | 25 | $4,917 to $6,589 | $ 79,069 | 1.0 | 1.0 | 1.0 |
| Animal Control Officer | 23 | $4,460 to $5,977 | 68,304 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | | **$ 147,373** | **2.0** | **2.0** | **1.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

The Fire Fighting Activity is charged with the responsibility of preserving and protecting lives and property from fire and/or other disasters that may occur. Under the direction of the Fire Chief, the Division Chief's, Captains, Lieutenants and Firefighters perform the following duties: fight fires, perform rescue operations, control hazardous material spills and leaks, conduct tours of the fire station, train in the latest technology of fire fighting and EMS, promote fire prevention, conduct annual fire inspections of Benbrook businesses, enforce the City's fire codes, and perform other daily duties as required to maintain the apparatus and equipment utilized to provide emergency services.

**DIVISION GOALS:**

- To decrease the average response time for fire emergencies
- To insure personnel preparedness for all emergency incidents.
- To provide adequate maintenance and support to line activities.
- To eliminate equipment downtime through the replacement of older fire fighting equipment.
- To insure that fire protection features are built into all new structures in Benbrook.
- To create partnerships with neighboring agencies for MCI's.

**DIVISION OBJECTIVES:**

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To reduce fire loss by reducing response times.
- To increase efficiency in fire and EMS operations.
- To increase the number of inspections of businesses annually.
- To increase time spent with the schools on fire prevention.
- To train all firefighters in multiple disciplines of firefighting activities.
- To recruit and retain quality firefighter/paramedics.

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended - Fire & Ambulance | 98.2% | 110.8% | 100.0% | 100.0% |
| Total Estimated Annual Fire Loss | 1,002,000 | 1,448,717 | 1,800,000 | 2,200,000 |
| Number of Fire Responses | 1,428 | 1,572 | 1,720 | 1,892 |
| Number of Fire Inspections | 162 | 148 | 250 | 350 |
| Number of Hours Spent on Fire Prevention/Education | 201 | 235 | 275 | 300 |
| Number of Training Hours - Full-time Personnel | 2,103 | 2,319 | 4,200 | 4,200 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 4,136,019 | $ 4,707,654 | $ 4,502,763 | $ 4,738,451 | $ 4,905,187 | $ - | $ 4,905,187 | $ 5,027,178 |
| Supplies & Materials | 91,124 | 104,260 | 113,150 | 113,500 | 115,650 | - | 115,650 | 113,150 |
| Contractual Services | 161,870 | 182,584 | 183,850 | 183,850 | 162,150 | - | 162,150 | 162,150 |
| Repair & Maintenance | 77,934 | 159,701 | 86,800 | 86,800 | 104,800 | - | 104,800 | 104,800 |
| Capital Outlay | 11,218 | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 4,478,165 | $ 5,154,198 | $ 4,886,563 | $ 5,122,601 | $ 5,287,787 | $ - | $ 5,287,787 | $ 5,407,278 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Fire Chief | 43 | $11,833 to $15,857 | $ 190,289 | 1.0 | 1.0 | 1.0 |
| Division Fire Chief | 36 | $8,410 to $11,270 | 264,030 | 2.0 | 2.0 | 2.0 |
| Fire Captain | 34 | $7,628 to $10,222 | 367,986 | 3.0 | 3.0 | 3.0 |
| Fire Lieutenant | 31 | $6,589 to $8,830 | 302,980 | 3.0 | 3.0 | 3.0 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Fire Fighter/Paramedic | 29 | $5,976 to $8,009 | 1,757,847 | 14.0 | 14.0 | 19.0 |
| Fire Fighter/EMT | 24 | $4,683 to $6,275 | 150,606 | 7.0 | 7.0 | 2.0 |
| Customer Service Clerk | 22 | $4,247 to $5,692 | 68,303 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | | **$ 3,102,041** | **31.0** | **31.0** | **31.0** |

# DIVISION SUMMARY

# FY 2025-26 BUDGET

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

**DIVISION DESCRIPTION:**

The EMS Division provides 24/7 high-quality, compassionate emergency medical care through rapid response times, quality patient assessment, and stabilization of the sick and injured to reduce deaths and disabilities. To provide medical transport within a timely manner to the closest and most appropriate emergency department. Our mission is to reduce morbidity and mortality by delivering evidence-based medical care, ensuring the safety of responders, patients, and citizens, and maintaining high professional standards for the citizens and visitors of Benbrook.

- To provide rapid, high quality and compassionate pre-hospital medical care to the citizens and visitors to the City of Benbrook
- To provide timely response and life-saving care of victims of sudden illnesses or injury
- To provide quality service: adhering to high standards of care through evidence-based medicine, training, and utilizing modern medical technology.
- To provide access to healthcare: providing the initial entry point for patients entering the emergency healthcare system.
- To decrease the average response time for EMS emergencies.
- To manage public health risks and disasters i.e. COVID-19
- To improve the ambulance bill collection rate through a quality assurance and quality improvement program.

**DIVISION OBJECTIVES:**

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To reduce response time to less than four minutes.
- To train all fire department staff members to a minimum of EMT-P certification level.
- To Maintain high standards for clinician cpmpetency and professional behavior
- To maintain medical oversight, managed care, and regulation over licensing and credentialing of personnel.
- To minimize negative environmental impacts, ensure compliance with applicable regulations, and support broader sustainability goals.
- To improve the collection rate for ambulance bills.

| **DIVISION MEASUREMENTS:** | | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|---|
| Percent of Budget Expended | | 99.9% | 100.0% | 100.0% | 100.0% |
| Average Response Time in Minutes | | 7.4 | 7.4 | 7.5 | 7.0 |
| Number of Paramedics | | 28 | 28 | 28 | 34 |
| Number of Emergency Medical Technicians | | 2 | 2 | 2 | 2 |
| Number of Emergency Calls | | 2,881 | 3,133 | 3,410 | 3,600 |
| Percentage of Ambulance Bills Collected | | 37.1% | 37.1% | 37.0% | 40.0% |
| Revenue from Ambulance Services | 160 | $ 988,571 | $ 1,015,040 | $ 1,200,000 | $ 1,300,000 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Supplies & Materials | 165,824 | 88,199 | 101,300 | 101,300 | 107,510 | - | 107,510 | 107,510 |
| Contractual Services | 11,348 | 14,004 | 16,100 | 16,100 | 16,600 | - | 16,600 | 16,600 |
| Repair & Maintenance | 34,749 | 23,897 | 46,000 | 51,000 | 81,525 | - | 81,525 | 81,525 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 211,921 | $ 126,100 | $ 163,400 | $ 168,400 | $ 205,635 | $ - | $ 205,635 | $ 205,635 |

## PERSONNEL SUMMARY

| | | MONTHLY | ADOPTED | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| | | SALARY | ANNUAL | ACTUAL | ACTUAL | ADOPTED |
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | 2024-25 | 2025-26 | 2026-27 |
| n/a | n/a | n/a | n/a | n/a | n/a | n/a |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

**DIVISION MEASUREMENTS:**

| | | ACTUAL 2023-24 | ACTUAL 2024-25 | ESTIMATED 2025-26 | PROJECTED 2026-27 |
|---|---|---|---|---|---|
| Percent of Budget Expended | | 91.1% | 92.4% | 95.0% | 100.0% |
| Number of Cases Filed | | 6,456 | 6,751 | 9,144 | 9,100 |
| Number of Court Cases | | 1,404 | 1,501 | 1,833 | 1,800 |
| Number of Warrants Issued | | 2,530 | 3,302 | 4,183 | 4,100 |
| Number of Appeals Perfected | | - | - | - | - |
| Municipal Court Revenues Collected | 162 | $ 692,637 | $ 649,416 | $ 620,600 | $ 617,500 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 259,318 | $ 264,626 | $ 298,976 | $ 295,824 | $ 302,106 | $ - | $ 302,106 | $ 308,705 |
| Supplies & Materials | 32 | 138 | 150 | 150 | 150 | - | 150 | 150 |
| Contractual Services | 17,005 | 20,937 | 18,750 | 18,750 | 18,750 | - | 18,750 | 18,750 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 276,356 | $ 285,700 | $ 317,876 | $ 314,724 | $ 321,006 | $ - | $ 321,006 | $ 327,605 |

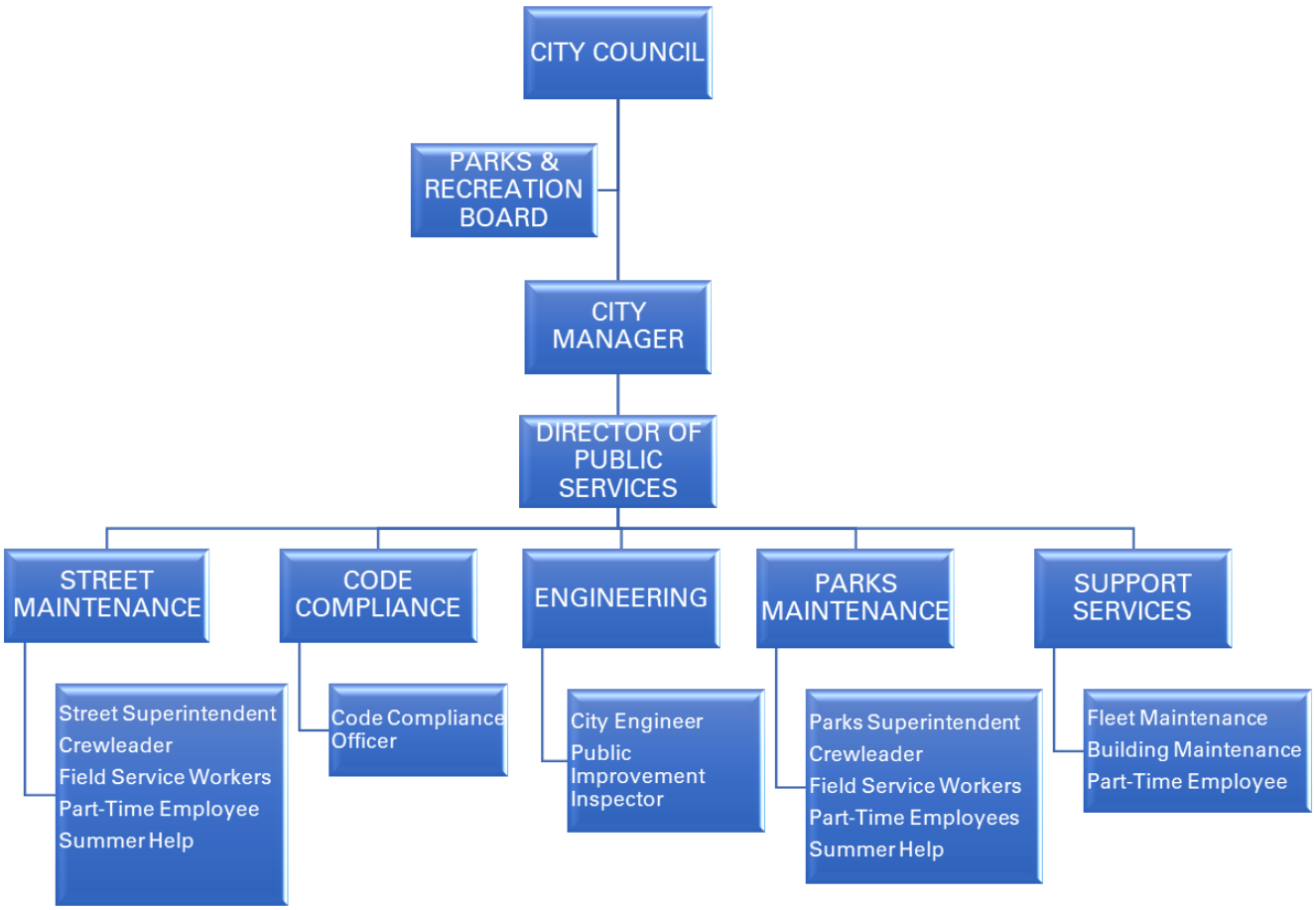
## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Municipal Court Manager | 27 | $5,421 to $7,264 | $ 87,173 | 1.0 | 1.0 | 1.0 |
| Deputy Court Clerk | 24 | $4,683 to $6,275 | 75,303 | 1.0 | 1.0 | 1.0 |
| Part Time Court Clerk | n/a | $1,366 | 16,389 | 0.5 | 0.5 | 0.5 |
| Judge | n/a | $1,250 | 20,000 | 0.5 | 0.5 | 0.5 |
| Magistrate | n/a | $1,050 | 12,600 | 0.5 | 0.5 | 0.5 |
| **PERSONNEL TOTALS** | | | **$ 211,465** | **3.5** | **3.5** | **3.5** |

**THIS PAGE LEFT BLANK INTENTIONALLY**

# PUBLIC SERVICES

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



# PUBLIC SERVICES
# FUNCTIONAL DESCRIPTION

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

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

The Functional Summary page provides financial information for the Public Services function on an actual basis for 2024-25; on an adopted budget and twelve-month estimate basis for 2025-26; and on a department request, decision package, total request, and adopted budget for 2026-27.

The Public Services function's total 2026-27 Budget is $5,834,894. This allocation includes the Public Services Director request of $7,463,773, no decision packages, decreasing the street overlay program, plus a 3.0 percent COLA.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2025-26) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Classification and Compensation Matrix, and/or request funds for a new capital outlay.

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

## PUBLIC SERVICES

| ACCT NO. | EXPENDITURES BY CLASSIFICATION | 2024-25 ACTUAL | 2025-26 BUDGETED | 2025-26 ESTIMATED 12 MONTHS | 2026-27 BASE BUDGET | 2026-27 DECISION PACKAGES | 2026-27 TOTAL REQUEST | 2026-27 ADOPTED BUDGET | 2026-27 CHANGES FR. REQUEST |
|---|---|---|---|---|---|---|---|---|---|
| 5000 | Personal Services | $ 2,753,275 | $ 3,076,557 | $ 3,028,799 | $ 3,118,936 | $ - | $ 3,118,936 | $ 3,190,557 | $ 71,621 |
| 5100 | Supplies & Materials | 119,831 | 132,375 | 134,772 | 132,591 | - | 132,591 | 132,591 | - |
| 5200 | Contractual Services | 552,317 | 619,866 | 663,464 | 799,696 | - | 799,696 | 798,696 | (1,000) |
| 5300 | Repair & Maintenance | 4,478,921 | 3,393,490 | 3,200,076 | 3,412,550 | - | 3,412,550 | 1,713,050 | (1,699,500) |
| 5400 | Capital Outlay | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | $ 7,904,344 | $ 7,222,288 | $ 7,027,111 | $ 7,463,773 | $ - | $ 7,463,773 | $ 5,834,894 | $ (1,628,879) |
| BUDGETED POSITIONS (FTE) | | 26.5 | 26.5 | 26.5 | 26.0 | - | 26.0 | 26.0 | - |

### EXPLANATION OF CHANGES FROM REQUEST

**CHANGES TO TOTAL REQUESTS**

| | |
|---|---|
| • 3.0% COLA for Employees | $ 75,271 |
| • Overtime | (3,650) |
| • Maintenance-Motor Vehicles | 500 |
| • Maintenance-Street Overlay | (1,700,000) |
| • Professional Services | (1,000) |
| **TOTAL CHANGES** | **$ (1,628,879)** |

### SUMMARY OF DECISION PACKAGES

**FUNDED BY GENERAL FUND**

- None

**NOT FUNDED BY GENERAL FUND**

| | |
|---|---|
| • None | $ - |
| **TOTAL DECISION PACKAGES** | **$ -** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

**DIVISION MEASUREMENTS:**

| | ACTUAL 2023-24 | ACTUAL 2024-25 | ESTIMATED 2025-26 | PROJECTED 2026-27 |
|---|---|---|---|---|
| Percent of Budget Expended - Public Services Division | 98.6% | 100.3% | 100.0% | 100.0% |
| Workers' Compensation Expenses for Public Services | $ 15,440 | $ 13,590 | 18,190 | 30,840 |
| Reviewed and Revised Various City Plans and Regulations | 12 | 12 | 16 | 20 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 229,714 | $ 248,282 | $ 253,560 | $ 251,860 | $ 255,232 | $ - | $ 255,232 | $ 262,071 |
| Supplies & Materials | 47 | 132 | 100 | 100 | 340 | - | 340 | 340 |
| Contractual Services | 20,580 | 20,381 | 20,658 | 20,658 | 20,658 | - | 20,658 | 20,658 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 250,341 | $ 268,796 | $ 274,318 | $ 272,618 | $ 276,230 | $ - | $ 276,230 | $ 283,069 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Public Services Director | 42 | $11,270 to $15,102 | $ 181,228 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | | **$ 181,228** | **1.0** | **1.0** | **1.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|---|
| Percent of Budget Expended | | 96.9% | 98.0% | 100.0% | 100.0% |
| Number of Street Repairs Made | | 150 | 138 | 150 | 150 |
| Average Hours of Curb Swept Monthly | | 72 | 72 | 72 | 72 |
| Sign Projects Completed | | 150 | 148 | 150 | 150 |
| Number of BWA Repairs Made | | 40 | 50 | 50 | 50 |
| Linear Ft of Overlay/Reclaim Streets | | 21,200 | 68,000 | 57,200 | 34,700 |
| Dry Stream Testing Performed | 171 | 50 | 100 | 108 | 108 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 744,425 | $ 812,888 | $ 912,635 | $ 903,463 | $ 924,189 | $ - | $ 924,189 | $ 946,185 |
| Supplies & Materials | 42,540 | 39,205 | 46,850 | 47,005 | 46,850 | - | 46,850 | 46,850 |
| Contractual Services | 232,351 | 250,102 | 267,488 | 266,988 | 7,488 | - | 7,488 | 7,488 |
| Repair & Maintenance | 3,629,725 | 4,367,288 | 3,286,300 | 3,086,300 | 3,286,300 | - | 3,286,300 | 1,586,300 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 4,649,042 | $ 5,469,483 | $ 4,513,273 | $ 4,303,756 | $ 4,264,827 | $ - | $ 4,264,827 | $ 2,586,823 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Street Superintendent | 32 | $6,919 to $9,272 | $ 111,258 | 1.0 | 1.0 | 1.0 |
| Street Foreman | 27 | $5,421 to $7,264 | 87,173 | 1.0 | 1.0 | 1.0 |
| Field Service Worker, Senior | 23 | $4,460 to $5,977 | 143,437 | 2.0 | 3.0 | 2.0 |
| Field Service Worker | 22 | $4,247 to $5,692 | 233,343 | 4.0 | 3.0 | 4.0 |
| Part Time Field Service Worker (1) | n/a | $1,366 | 16,389 | 0.5 | 0.5 | 0.5 |
| **PERSONNEL TOTALS** | | | **$ 591,600** | **8.5** | **8.5** | **8.5** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|---|
| Percent of Budget Expended | | 93.8% | 102.4% | 100.0% | 100.0% |
| Number of Parks Maintained | | 6 | 6 | 6 | 6 |
| Number of Sports Facilities Maintained | | 14 | 14 | 14 | 14 |
| Number of Building Landscapes Maintained | | 8 | 8 | 8 | 8 |
| Number of Mosquito Traps Collected | | 185 | 185 | 185 | 185 |
| Average Acreage Mowed | | 134 | 134 | 134 | 134 |
| Average Acreage Landscaped ROW Maintained | 173 | 3.5 | 3.5 | 3.5 | 4 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 777,789 | $ 841,529 | $ 927,907 | $ 915,234 | $ 941,897 | $ - | $ 941,897 | $ 964,335 |
| Supplies & Materials | 37,127 | 37,507 | 32,800 | 34,911 | 32,740 | - | 32,740 | 32,740 |
| Contractual Services | 154,179 | 200,059 | 228,750 | 247,750 | 67,750 | - | 67,750 | 67,750 |
| Repair & Maintenance | 50,647 | 66,816 | 57,400 | 61,800 | 75,100 | - | 75,100 | 75,100 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 1,019,741 | $ 1,145,910 | $ 1,246,857 | $ 1,259,695 | $ 1,117,487 | $ - | $ 1,117,487 | $ 1,139,925 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Park Superintendent | 32 | $6,919 to $9,272 | $ 111,258 | 1.0 | 1.0 | 1.0 |
| Parks Foreman | 27 | $5,421 to $7,264 | 79,068 | 1.0 | 1.0 | 1.0 |
| Field Service Worker, Senior | 23 | $4,460 to $5,977 | 215,156 | 3.0 | 3.0 | 3.0 |
| Field Service Worker | 22 | $4,247 to $5,692 | 183,500 | 3.0 | 3.0 | 3.0 |
| Part Time Field Service Worker | n/a | $1,366 | 16,389 | 0.5 | 0.5 | 0.5 |
| **PERSONNEL TOTALS** | | | **$ 605,371** | **8.5** | **8.5** | **8.5** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 93.3% | 78.6% | 95.0% | 100.0% |
| Number of Vehicles Maintained | 72 | 72 | 71 | 71 |
| Number of Equipment Maintained | 127 | 127 | 128 | 129 |
| Number of Repair Orders Completed | 310 | 324 | 344 | 370 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 233,120 | $ 195,931 | $ 279,196 | $ 276,672 | $ 274,334 | $ - | $ 274,334 | $ 280,996 |
| Supplies & Materials | 22,350 | 14,277 | 23,000 | 22,970 | 23,000 | - | 23,000 | 23,000 |
| Contractual Services | 26,348 | 31,807 | 37,270 | 30,488 | 6,170 | - | 6,170 | 6,170 |
| Repair & Maintenance | 4,922 | 4,417 | 6,550 | 6,547 | 6,550 | - | 6,550 | 6,550 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 286,740 | $ 246,431 | $ 346,016 | $ 336,677 | $ 310,054 | $ - | $ 310,054 | $ 316,716 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Fleet Service Supervisor | 29 | $5,977 to $8,009 | $ 96,108 | 1.0 | 1.0 | 1.0 |
| Mechanic | 24 | $4,683 to $6,275 | 68,302 | 1.0 | 1.0 | 1.0 |
| Part Time Mechanic | n/a | $1,366 | 16,389 | 0.5 | 0.5 | 0.5 |
| **PERSONNEL TOTALS** | | | **$ 180,799** | **2.5** | **2.5** | **2.5** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

The Building Maintenance Activity is responsible for the maintenance and repair of the Muncipal Complex, the Lion's Club building and Animal Shelter. The Superintendent supervises one full-time assistant stationed at the Police/Jail side of the Municipal Complex, assists with landscape maintenance, assists with periodic renovation to various buildings, and performs other tasks as directed by the Director of Public Services.

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 88% | 92% | 95% | 100% |
| Average Number of Times Floors Cleaned Per Week | 11 | 11 | 11 | 11 |
| Average Number of Times Restrooms Cleaned Per Week | 15 | 15 | 15 | 15 |
| Average Number of Roof, Generator and HVAC Inspections Per Week | 5 | 5 | 5 | 5 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ACTUAL 6 MONTHS | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 191,517 | $ 195,308 | $ 220,022 | $ 100,896 | $ 198,950 | $ 229,897 | $ - | $ 229,897 | $ 235,471 |
| Supplies & Materials | 11,067 | 20,561 | 20,325 | 9,115 | 20,361 | 20,361 | - | 20,361 | 20,361 |
| Contractual Services | 27,015 | 33,034 | 38,120 | 46,296 | 70,000 | 669,050 | - | 669,050 | 669,050 |
| Repair & Maintenance | 37,703 | 37,132 | 41,600 | 1,823 | 41,600 | 41,600 | - | 41,600 | 41,600 |
| Capital Outlay | - | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 267,302 | $ 286,035 | $ 320,067 | $ 158,130 | $ 330,911 | $ 960,908 | $ - | $ 960,908 | $ 966,482 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Building Superintendent | 27 | $5,421 to $7,264 | $ 87,173 | 1.0 | 1.0 | 1.0 |
| Field Service Woker | 22 | $4,247 to $5,692 | 61,953 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | | **$ 149,126** | **2.0** | **2.0** | **2.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 94.3% | 102.3% | 99.0% | 100.0% |
| Number of Code Issues Reported/Observed/Investigated | 1,594 | 1,835 | 1,900 | 2,000 |
| Number of Court Cases/Appearances | 33 | 8 | 25 | 30 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 119,359 | $ 128,894 | $ 135,208 | $ 138,041 | $ 141,406 | $ - | $ 141,406 | $ 140,278 |
| Supplies & Materials | 3,180 | 5,214 | 4,600 | 4,600 | 4,600 | - | 4,600 | 4,600 |
| Contractual Services | 8,536 | 10,995 | 8,700 | 8,700 | 8,700 | - | 8,700 | 8,700 |
| Repair & Maintenance | 1,677 | 1,828 | 640 | 729 | 1,000 | - | 1,000 | 1,500 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 132,752 | $ 146,931 | $ 149,148 | $ 152,070 | $ 155,706 | $ - | $ 155,706 | $ 155,078 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Code Compliance Officer | 25 | $4,917 to $6,589 | $ 79,069 | 1.0 | 1.0 | 1.0 |
| Part Time Code Compliance | n/a | $1,366 | 16,389 | 0.5 | 0.5 | 0.5 |
| **PERSONNEL TOTALS** | | | **$ 95,458** | **1.5** | **1.5** | **1.5** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 95.8% | 98.5% | 99.0% | 100.0% |
| Number of Subdivision Plans - First Submittal | 2 | 2 | 2 | 2 |
| Number of Subdivsions Started Construction | 1 | 2 | 2 | 1 |
| Number of Capital Improvement Projects under Design | 1 | 2 | 2 | 2 |
| Number of Capital Improvement Projects Started Construction | 2 | 1 | 2 | 2 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 301,573 | $ 330,444 | $ 348,029 | $ 344,579 | $ 351,981 | $ - | $ 351,981 | $ 361,221 |
| Supplies & Materials | 3,588 | 2,936 | 4,700 | 4,825 | 4,700 | - | 4,700 | 4,700 |
| Contractual Services | 8,076 | 5,939 | 18,880 | 18,880 | 19,880 | - | 19,880 | 18,880 |
| Repair & Maintenance | 870 | 1,440 | 1,000 | 3,100 | 2,000 | - | 2,000 | 2,000 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 314,106 | $ 340,759 | $ 372,609 | $ 371,384 | $ 378,561 | $ - | $ 378,561 | $ 386,801 |

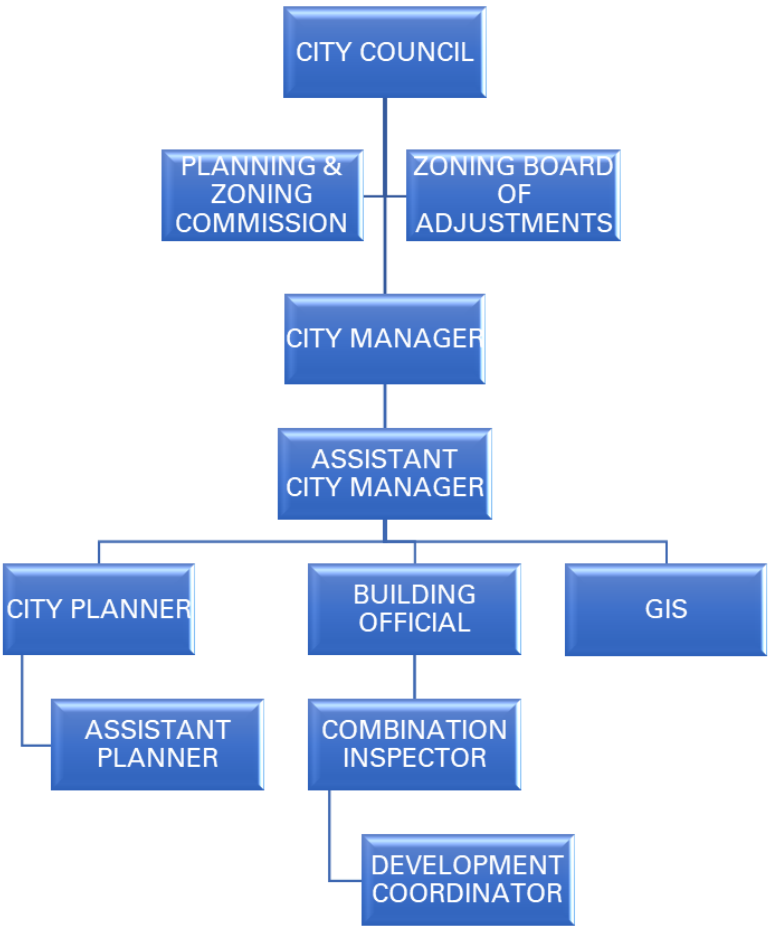
## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| City Engineer | 38 | $9,272 to $12,425 | $ 149,097 | 1.0 | 1.0 | 1.0 |
| Public Improvement Inspector | 30 | $6,275 to $8,409 | 100,914 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | 182 | **$ 250,011** | **2.0** | **2.0** | **2.0** |

**THIS PAGE LEFT BLANK INTENTIONALLY**

# COMMUNITY DEVELOPMENT

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



# COMMUNITY DEVELOPMENT
# FUNCTIONAL DESCRIPTION

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

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

The Functional Summary page provides financial information for the Community Development department on an actual basis for 2024-25; on an adopted budget and twelve-month estimate basis for 2025-26; and on a department request, decision package, total request, and adopted budget basis for 2026-27.

The Community Development function's total 2026-27 Budget is $1,047,809. This allocation is more than asked for by the Assistant City Manager in the 2026-27 total request of $1,022,467. This total request includes $1,022,467 for base budget expenditures and no decision packages, plus a 3.0 percent COLA.

A decision package is defined as any change in program emphasis, expenditure of funds, and/or allocation of personnel or equipment which results in an increase or decrease in the current level of services. A decision package is used to: add a new program, delete an existing program or function and replace it with a new or different function or program, request expenditures that exceed the total appropriation for the previous year's (2025-26) budget, request additional compensation for an employee or job classification, request an adjustment to the City's Compensation Plan, and/or request funds for a new capital outlay.

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

## COMMUNITY DEVELOPMENT

| ACCT NO. | EXPENDITURES BY CLASSIFICATION | 2024-25 ACTUAL | 2025-26 BUDGETED | 2025-26 ESTIMATED 12 MONTHS | 2026-27 BASE BUDGET | 2026-27 DECISION PACKAGES | 2026-27 TOTAL REQUEST | 2026-27 ADOPTED BUDGET | 2026-27 CHANGES FR. REQUEST |
|---|---|---|---|---|---|---|---|---|---|
| 5000 | Personal Services | $ 953,831 | $ 962,945 | $ 956,678 | $ 985,837 | $ - | $ 985,837 | $ 1,011,179 | $ 25,342 |
| 5100 | Supplies & Materials | 5,215 | 6,150 | 6,150 | 6,150 | - | 6,150 | 6,150 | - |
| 5200 | Contractual Services | 12,048 | 23,965 | 23,965 | 27,480 | - | 27,480 | 27,480 | - |
| 5300 | Repair & Maintenance | 1,087 | 1,000 | 2,000 | 3,000 | - | 3,000 | 3,000 | - |
| 5400 | Capital Outlay | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | $ 972,180 | $ 994,060 | $ 988,793 | $ 1,022,467 | $ - | $ 1,022,467 | $ 1,047,809 | $ 25,342 |
| BUDGETED POSITIONS (FTE) | | 6.5 | 6.5 | 6.5 | 6.5 | - | 6.5 | 6.5 | - |

### EXPLANATION OF CHANGES FROM REQUEST

**CHANGES TO TOTAL REQUESTS**

- 3.0% COLA for Employees $ 25,342

**TOTAL CHANGES $ 25,342**

### SUMMARY OF DECISION PACKAGES

**FUNDED BY GENERAL FUND**

- None $ -

**NOT FUNDED BY GENERAL FUND**

- None $ -

**TOTAL DECISION PACKAGES $ -**

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

The Assistant City Manager performs general management functions in the Community Development Division including: planning and zoning, inspections, and engineering services. The Assistant City Manager plays a primary role in the planning and development of public improvements, the acquisition of federal and state grants for public improvements, overseeing all phases of engineering and construction contracts, and coordinating development with other departments both inside and outside the City. The Assistant City Manager works with the Benbrook Economic Development Corporation staff to guide potential new businesses through the development process. The Assistant City Manager is also responsible for the publication of the Annual Capital Improvements Report and for updating and revising the City's Comprehensive Plan.

**DIVISION GOALS:**

- To develop and implement plans and programs that will promote orderly growth and development of the City.
- To supervise the Planning Department in the review of subdivision and zoning applications.
- To continue to work with the Benbrook Economic Development Corporation and Benbrook Area Chamber of Commerce to attract new business and industry to the City.
- To provide the City Council with a comprehensive Capital Improvements Report.

**DIVISION OBJECTIVES:**

- To monitor expenditures and remain within + or - 5% of the Activity's budget allocation.
- To manage the Community Development Department as effectively and efficiently as possible.
- To implement the capital improvements selected for construction in the Capital Improvements Report.

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended - Management Services | 96.1% | 107.1% | 100.0% | 100.0% |
| Comprehensive Plan Elements Prepared or Revised | - | - | - | 100.0% |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 264,930 | $ 313,839 | $ 289,775 | $ 286,094 | $ 291,525 | $ - | $ 291,525 | $ 299,404 |
| Supplies & Materials | 307 | 276 | 500 | 500 | 500 | - | 500 | 500 |
| Contractual Services | 7,200 | 1,083 | 10,245 | 10,245 | 10,095 | - | 10,095 | 10,095 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 272,437 | $ 315,199 | $ 300,520 | $ 296,839 | $ 302,120 | $ - | $ 302,120 | $ 309,999 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Assistant City Manager | 44 | $12,425 to $16,650 | $ 199,803 | 1.0 | 1.0 | 1.0 |
| GIS Technician (1) | n/a | $1,366 | 16,389 | 0.5 | 0.5 | 0.5 |
| **PERSONNEL TOTALS** | | | **$ 216,192** | **1.5** | **1.5** | **1.5** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

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

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|---|
| Percent of Budget Expended | | 92.7% | 96.4% | 100.0% | 100.0% |
| Board and Commission Reports Prepared | | 21 | 26 | 20 | 20 |
| Board and Commission Meetings Attended | | 11 | 19 | 15 | 15 |
| Plats, Rezonings, FLUM, CUPs, Site Plans, and Civil Plans Processed | | 31 | 41 | 50 | 50 |
| Zoning verification letters created | 190 | 12 | 9 | 16 | 12 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

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

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 237,546 | $ 260,188 | $ 272,390 | $ 269,447 | $ 287,807 | $ - | $ 287,807 | $ 295,122 |
| Supplies & Materials | 182 | 131 | 500 | 500 | 500 | - | 500 | 500 |
| Contractual Services | 6,238 | 4,944 | 9,600 | 9,600 | 9,600 | - | 9,600 | 9,600 |
| Repair & Maintenance | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 243,967 | $ 265,263 | $ 282,490 | $ 279,547 | $ 297,907 | $ - | $ 297,907 | $ 305,222 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| City Planner | 34 | $7,628 to $10,222 | $ 122,662 | 1.0 | 1.0 | 1.0 |
| Assistant City Planner | 25 | $4,917 to $6,589 | 75,304 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | 191 | **$ 197,966** | **2.0** | **2.0** | **2.0** |

# DIVISION SUMMARY

# FY 2026-27 BUDGET

| *Function* | *Department* | *Division* | *Account* |
|---|---|---|---|
| **COMMUNITY DEVELOPMENT** | **INSPECTIONS** | **CITY INSPECTIONS** | **01-53-01** |

**DIVISION DESCRIPTION:**

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

**DIVISION GOALS:**

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

**DIVISION OBJECTIVES:**

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

| **DIVISION MEASUREMENTS:** | **ACTUAL 2023-24** | **ACTUAL 2024-25** | **ESTIMATED 2025-26** | **PROJECTED 2026-27** |
|---|---|---|---|---|
| Percent of Budget Expended | 95.1% | 98.6% | 99.0% | 100.0% |
| Number of Inspections Performed | 3,982 | 2,906 | 3,670 | 3,600 |
| Number of Building Permits Issued | 1,356 | 1,084 | 1,274 | 1,200 |

# FY 2026-27 BUDGET
# COST CENTER SUMMARY

| *Function* | *Department* | *Division* | *Account* |
|---|---|---|---|
| **COMMUNITY DEVELOPMENT** | **INSPECTIONS** | **INSPECTIONS** | **01-53-01** |

| | | | 2025-26 | | DEPARTMENT REQUEST 2026-27 | | | 2026-27 |
|---|---|---|---|---|---|---|---|---|
| EXPENDITURES BY CLASSIFICATION | 2023-24 ACTUAL | 2024-25 ACTUAL | BUDGETED | ESTIMATED 12 MONTHS | REQUEST | DECISION PACKAGES | TOTAL REQUEST | ADOPTED BUDGET |
| Personal Services | $ 348,154 | $ 379,803 | $ 400,780 | $ 401,137 | $ 406,505 | $ - | $ 406,505 | $ 416,653 |
| Supplies & Materials | 4,411 | 4,807 | 5,150 | 5,150 | 5,150 | - | 5,150 | 5,150 |
| Contractual Services | 3,896 | 6,021 | 4,120 | 4,120 | 7,785 | - | 7,785 | 7,785 |
| Repair & Maintenance | 1,691 | 1,087 | 1,000 | 2,000 | 3,000 | - | 3,000 | 3,000 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | $ 358,152 | $ 391,718 | $ 411,050 | $ 412,407 | $ 422,440 | $ - | $ 422,440 | $ 432,588 |

## PERSONNEL SUMMARY

| | | MONTHLY SALARY | ADOPTED ANNUAL | BUDGETED POSITIONS (FTE) | | |
|---|---|---|---|---|---|---|
| SCHEDULE OF PERSONNEL | GRADE | RANGE | SALARY | ACTUAL 2024-25 | ACTUAL 2025-26 | ADOPTED 2026-27 |
| Building Official | 33 | $7,264 to $9,735 | $ 116,821 | 1.0 | 1.0 | 1.0 |
| Building Inspector | 27 | $5,421 to $7,264 | 87,173 | 1.0 | 1.0 | 1.0 |
| Community Development Technician | 23 | $4,460 to $5,977 | 71,719 | 1.0 | 1.0 | 1.0 |
| **PERSONNEL TOTALS** | | | **$ 275,713** | **3.0** | **3.0** | **3.0** |

**THIS PAGE LEFT BLANK INTENTIONALLY**

# SECTION FIVE

# DEBT SERVICE

# AND CAPITAL

**THIS PAGE LEFT BLANK INTENTIONALLY**

# DEBT SERVICE

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

As of October 1, 2026, the City of Benbrook has debt issues outstanding for a total Debt Service Fund balance of $19,035,000 in general obligation and certificates of obligation bonds. Of that amount $18,960,000 is new debt issued at the end of FY 2020-21.

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

The City's Operating Fund's 2026-27 projected ending balance of $23,944,296 is 87.8 percent of budgeted operating expenditures; this level of reserves provides for a more-than-satisfactory financial cushion. This level is in keeping with City management's goal of maintaining a minimum of three months of operating expenditures in reserve. General operations are primarily funded from property, franchise, and sales taxes. Annual debt service expenditures claim only 4.7 percent of expenditures in 2026-27; this relatively low percentage reflects the City's above average bond payout schedule. The City's debt position is characterized by modest debt levels and an above-average rate of bond payout.

In September 2021 the City issued $22,000,000 in General Obligation Bonds for the construction of a new municipal complex. The municipal complex houses City administration, Police Department, and Senior Center. The existing buildings was demolished, and one new building built in place of the other buildings. The municipal complex will serve as an anchor to a new downtown. Construction began in FY 2021-22 and was completed at the end of 2024.

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

Under current Texas statutes, the City has no legal limit on bonded debt. State statutes do, however, limit the total amount of ad valorem taxes the City can impose. This limit is $2.50 per $100 of assessed valuation The City's total tax rate of $0.576304 (for both the General Fund and the Debt Service Fund) and the tax rate for retirement of debt service of $0.0378 are considerably below this limit.

Debt Service expenses financed through property tax revenue total $1,189,144 in 2026-27. Included in this total is $695,000 for general obligation bond principal retirements, $494,144 for general obligation bond interest expenses, and $4,450 for agent fees. Also, $76,515 is for Drainage and Stormwater debt.

**DEBT SERVICE FUND**
**SUMMARY OF REVENUES AND EXPENDITURES**
**FUND BALANCE SUMMARY**
**FY 2026-27**

| | | FY 2026-27 BUDGET |
|---|---|---|
| **BEGINNING BALANCE** | | **$ 373,578** |
| **REVENUES** | | |
| Ad Valorem Taxes | 1,200,176 | |
| Other Revenue | 500 | |
| **TOTAL REVENUES** | | **1,200,676** |
| **TOTAL FUNDS AVAILABLE** | | **$ 1,574,254** |
| **EXPENDITURES** | | |
| Principal Retirement | 770,000 | |
| Interest Expense | 495,659 | |
| Agent Fees and Other Expenditures | 4,450 | |
| **TOTAL EXPENDITURES** | | **1,270,109** |
| **AVAILABLE OVER (UNDER) EXPENDITURES** | | **$ 304,145** |
| OTHER FINANCING SOURCES (USES) | | |
| Transfers-In | 76,515 | |
| Transfers-Out | - | |
| **TOTAL OTHER FINANCING SOURCES (USES)** | | **76,515** |
| **ENDING BALANCE** | | **$ 380,660** |

**DEBT SERVICE FUND**
**TEN YEAR SUMMARY OF REVENUES AND EXPENDITURES**
**ACTUAL AND ESTIMATED**
**FY 2017-18 TO FY 2026-27**

| Revenues by Source | Actual 2017-18 | Actual 2018-19 | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 |
|---|---|---|---|---|---|---|
| Ad Valorem Taxes | $ 508,075 | $ 645,696 | $ 462,633 | $ 477,298 | $ 870,179 | $ 571,065 |
| Other Revenue | - | - | - | - | 373 | 569 |
| Proceeds from Refunding Bonds | - | - | - | - | - | - |
| **TOTAL REVENUES** | **$ 508,075** | **$ 645,696** | **$ 462,633** | **$ 477,298** | **$ 870,552** | **$ 571,634** |
| **Expenditures** | | | | | | |
| Bond Principal Maturities | | | | | | |
| General Obligation Bonds | $ 1,340,000 | $ 1,390,000 | $ 1,430,000 | $ 1,520,000 | $ 1,370,000 | $ 305,000 |
| Certificates of Obligation | - | - | - | - | | |
| Capitalized Leases | - | - | - | - | | |
| Miscellaneous Expenses | - | - | - | - | | |
| Interest | 179,000 | 149,799 | 119,605 | 84,959 | 535,537 | 599,429 |
| Agent Fees and Other Expenditures | 300 | 300 | 300 | 300 | 3,800 | 4,100 |
| **TOTAL EXPENDITURES** | **$ 1,519,300** | **$ 1,540,099** | **$ 1,549,905** | **$ 1,605,259** | **$ 1,909,337** | **$ 908,529** |
| **REVENUES OVER (UNDER) EXPENDITURES** | **$ (1,011,225)** | **$ (894,403)** | **$ (1,087,272)** | **$ (1,127,961)** | **$ (1,038,785)** | **$ (336,895)** |
| **Other Financing Sources** | | | | | | |
| Transfers-In | | | | | | |
| Stormwater Utility Fund | $ 578,580 | $ 586,189 | $ 586,752 | $ 733,366 | $ 742,415 | $ 331,485 |
| Other Funds | 491,887 | 493,186 | 503,136 | 501,203 | 297,586 | - |
| Transfers-Out | - | - | - | - | - | - |
| Bond Escrow Account | - | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES** | **$ 1,070,467** | **$ 1,079,375** | **$ 1,089,888** | **$ 1,234,569** | **$ 1,040,001** | **$ 331,485** |
| **REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES** | **$ 59,242** | **$ 184,972** | **$ 2,616** | **$ 106,608** | **$ 1,216** | **$ (5,410)** |

**DEBT SERVICE FUND**
**TEN YEAR SUMMARY OF REVENUES AND EXPENDITURES**
**ACTUAL AND ESTIMATED**
**FY 2017-18 TO 2026-27**

| Revenues by Source | Actual 2023-24 | Actual 2024-25 | Budget 2025-26 | Estimated 12 Months 2025-26 | Variance Favorable (Unfavorable) | Budget 2026-27 |
|---|---|---|---|---|---|---|
| Ad Valorem Taxes | $ 1,195,518 | $ 1,148,878 | $ 1,198,880 | $ 1,172,071 | $ 28,105 | $ 1,200,176 |
| Other Revenue | 626 | 570 | 500 | 2,000 | - | 500 |
| Proceeds from Refunding Bonds | - | - | - | - | - | - |
| **TOTAL REVENUES** | **$ 1,196,144** | **$ 1,149,448** | **$ 1,199,380** | **$ 1,174,071** | **$ 28,105** | **$ 1,200,676** |
| **Expenditures** | | | | | | |
| Bond Principal Maturities | | | | | | |
| General Obligation Bonds | $ 950,000 | $ 985,000 | $ 745,000 | $ 745,000 | $ - | $ 770,000 |
| Certificates of Obligation | | | - | - | - | - |
| Capitalized Leases | | | - | - | - | - |
| Miscellaneous Expenses | | | - | - | - | - |
| Interest | 578,829 | 544,763 | 519,238 | 519,238 | - | 495,659 |
| Agent Fees and Other Expenditures | 5,250 | 4,450 | 4,100 | 4,100 | - | 4,450 |
| **TOTAL EXPENDITURES** | **$ 1,534,079** | **$ 1,534,213** | **$ 1,268,338** | **$ 1,268,338** | **$ -** | **$ 1,270,109** |
| **REVENUES OVER (UNDER) EXPENDITURES** | **$ (337,935)** | **$ (384,765)** | **$ (68,958)** | **$ (94,267)** | **$ 28,105** | **$ (69,433)** |
| **Other Financing Sources** | | | | | | |
| Transfers-In | | | | | | |
| Stormwater Utility Fund | $ 354,377 | $ 340,119 | $ 74,444 | $ 74,444 | $ 2,071 | $ 76,515 |
| Other Funds | - | - | - | - | - | - |
| Transfers-Out | - | - | - | - | - | - |
| Bond Escrow Account | - | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES** | **$ 354,377** | **$ 340,119** | **$ 74,444** | **$ 74,444** | **$ 2,071** | **$ 76,515** |
| **REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES** | **$ 16,442** | **$ (44,646)** | **$ 5,486** | **$ (19,823)** | **$ 30,176** | **$ 7,082** |

**CITY OF BENBROOK**
**DEBT SERVICE FUND**
**PAYMENT SCHEDULE**
**OCTOBER 1, 2026 TO SEPTEMBER 30, 2027**

| | Payment Due | | |
|---|---|---|---|
| | Feb 1st | Aug 1st | Total |
| **2021 GO Bonds** | | | |
| Principal | $ 695,000 | $ - | $ 695,000 |
| Interest | 254,022 | 240,122 | 494,144 |
| Total | $ 949,022 | $ 240,122 | $ 1,189,144 |

| | Payment Due | | |
|---|---|---|---|
| | Feb 1st | Aug 1st | Total |
| **2007 CO Stormwater Bonds** | | | |
| Principal | $ 75,000 | $ - | $ 75,000 |
| Interest | 1,515 | - | 1,515 |
| Total | $ 76,515 | $ - | $ 76,515 |

## CITY OF BENBROOK
## DEBT SERVICE FUND
## SCHEDULE OF REQUIREMENTS
## OCTOBER 1, 2026 TO MATURITY

| Year Ending 09-30 | General Obligation Bonds | | | Certificate of Obligation Bonds | | | Total Outstanding Debt | Less Self-Supporting Drainage Debt | Total Debt Service Requirements |
|---|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Total | Principal | Interest | Total | | | |
| 2027 | $ 695,000 | $ 494,144 | $ 1,189,144 | $ 75,000 | $ 1,515 | $ 76,515 | $ 1,265,659 | $ 76,515 | $ 1,189,144 |
| 2028 | 725,000 | 465,744 | 1,190,744 | - | - | - | 1,190,744 | - | 1,190,744 |
| 2029 | 750,000 | 436,244 | 1,186,244 | - | - | - | 1,186,244 | - | 1,186,244 |
| 2030 | 785,000 | 405,544 | 1,190,544 | - | - | - | 1,190,544 | - | 1,190,544 |
| 2031 | 815,000 | 373,544 | 1,188,544 | - | - | - | 1,188,544 | - | 1,188,544 |
| 2032 | 845,000 | 344,569 | 1,189,569 | - | - | - | 1,189,569 | - | 1,189,569 |
| 2033 | 870,000 | 318,844 | 1,188,844 | - | - | - | 1,188,844 | - | 1,188,844 |
| 2034 | 895,000 | 292,369 | 1,187,369 | - | - | - | 1,187,369 | - | 1,187,369 |
| 2035 | 925,000 | 265,069 | 1,190,069 | - | - | - | 1,190,069 | - | 1,190,069 |
| 2036 | 950,000 | 236,944 | 1,186,944 | - | - | - | 1,186,944 | - | 1,186,944 |
| 2037 | 975,000 | 212,944 | 1,187,944 | - | - | - | 1,187,944 | - | 1,187,944 |
| 2038 | 995,000 | 193,244 | 1,188,244 | - | - | - | 1,188,244 | - | 1,188,244 |
| 2039 | 1,015,000 | 173,144 | 1,188,144 | - | - | - | 1,188,144 | - | 1,188,144 |
| 2040 | 1,035,000 | 152,644 | 1,187,644 | - | - | - | 1,187,644 | - | 1,187,644 |
| 2041 | 1,055,000 | 131,744 | 1,186,744 | - | - | - | 1,186,744 | - | 1,186,744 |
| 2042 | 1,080,000 | 110,394 | 1,190,394 | - | - | - | 1,190,394 | - | 1,190,394 |
| 2043 | 1,100,000 | 87,906 | 1,187,906 | - | - | - | 1,187,906 | - | 1,187,906 |
| 2044 | 1,125,000 | 64,266 | 1,189,266 | - | - | - | 1,189,266 | - | 1,189,266 |
| 2045 | 1,150,000 | 39,375 | 1,189,375 | - | - | - | 1,189,375 | - | 1,189,375 |
| 2046 | 1,175,000 | 13,219 | 1,188,219 | - | - | - | 1,188,219 | - | 1,188,219 |
| **TOTALS** | **$18,960,000** | **$4,811,891** | **$23,771,891** | **$75,000** | **$1,515** | **$76,515** | **$23,848,406** | **$76,515** | **$23,771,891** |

## CITY OF BENBROOK
## DEBT SERVICE FUND
## SCHEDULE OF REQUIREMENTS
## OCTOBER 1, 2026 TO MATURITY

***GENERAL OBLIGATION BONDS:***

**DEBT SERVICE FUND**
**SCHEDULE OF REQUIREMENTS**
**OCTOBER 1, 2026 TO MATURITY**
**2021 GO BONDS**

| Year Ending 09-30 | Principal | Interest | Total |
|---|---|---|---|
| 2027 | 695,000 | 494,144 | 1,189,144 |
| 2028 | 725,000 | 465,744 | 1,190,744 |
| 2029 | 750,000 | 436,244 | 1,186,244 |
| 2030 | 785,000 | 405,544 | 1,190,544 |
| 2031 | 815,000 | 373,544 | 1,188,544 |
| 2032 | 845,000 | 344,569 | 1,189,569 |
| 2033 | 870,000 | 318,844 | 1,188,844 |
| 2034 | 895,000 | 292,369 | 1,187,369 |
| 2035 | 925,000 | 265,069 | 1,190,069 |
| 2036 | 950,000 | 236,944 | 1,186,944 |
| 2037 | 975,000 | 212,944 | 1,187,944 |
| 2038 | 995,000 | 193,244 | 1,188,244 |
| 2039 | 1,015,000 | 173,144 | 1,188,144 |
| 2040 | 1,035,000 | 152,644 | 1,187,644 |
| 2041 | 1,055,000 | 131,744 | 1,186,744 |
| 2042 | 1,080,000 | 110,394 | 1,190,394 |
| 2043 | 1,100,000 | 87,906 | 1,187,906 |
| 2044 | 1,125,000 | 64,266 | 1,189,266 |
| 2045 | 1,150,000 | 39,375 | 1,189,375 |
| 2046 | 1,175,000 | 13,219 | 1,188,219 |
| **TOTALS** | **18,960,000** | **4,811,891** | **23,771,891** |

**DEBT SERVICE FUND**
**SCHEDULE OF REQUIREMENTS**
**OCTOBER 1, 2026 TO MATURITY**
**2013 GO REFUNDING BONDS**
**100.0% Drainage**

| Year Ending 09-30 | Principal | Interest | Total | Drainage |
|---|---|---|---|---|
| 2027 | | | | |
| 2028 | | | | |
| 2029 | | | | |
| 2030 | | | | |
| 2031 | | | | |
| 2032 | | | | |
| 2033 | | | | |
| 2034 | | | | |
| 2035 | | | | |
| 2036 | | | | |
| 2037 | | | | |
| 2038 | | | | |
| 2039 | | | | |
| 2040 | | | | |
| 2041 | | | | |
| 2042 | | | | |
| 2043 | | | | |
| 2044 | | | | |
| 2045 | | | | |
| 2046 | | | | |
| **TOTALS** | **-** | **-** | **-** | **-** |

***CERTIFICATES OF OBLIGATION BONDS:*** Funded by Stormwater

**DEBT SERVICE FUNDS**
**SCHEDULE OF REQUIREMENTS**
**OCTOBER 1, 2026 TO MATURITY**
**2007 CO STORMWATER BONDS**
**100.0% Drainage**

| Year Ending 09-30 | Principal | Interest | Total | Drainage |
|---|---|---|---|---|
| 2027 | 75,000 | 1,515 | 76,515 | 76,515 |
| 2028 | | | | |
| 2029 | | | | |
| 2030 | | | | |
| 2031 | | | | |
| 2032 | | | | |
| 2033 | | | | |
| 2034 | | | | |
| 2035 | | | | |
| 2036 | | | | |
| 2037 | | | | |
| 2038 | | | | |
| 2039 | | | | |
| 2040 | | | | |
| 2041 | | | | |
| 2042 | | | | |
| 2043 | | | | |
| 2044 | | | | |
| 2045 | | | | |
| 2046 | | | | |
| **TOTALS** | **75,000** | **1,515** | **76,515** | **76,515** |

**DEBT SERVICE FUND**
**SCHEDULE OF REQUIREMENTS**
**OCTOBER 1, 2026 TO MATURITY**
**TOTAL General Obligation Bonds**

| Year Ending 09-30 | Principal | Interest | Total | Drainage |
|---|---|---|---|---|
| 2027 | 695,000 | 494,144 | 1,189,144 | - |
| 2028 | 725,000 | 465,744 | 1,190,744 | - |
| 2029 | 750,000 | 436,244 | 1,186,244 | - |
| 2030 | 785,000 | 405,544 | 1,190,544 | - |
| 2031 | 815,000 | 373,544 | 1,188,544 | - |
| 2032 | 845,000 | 344,569 | 1,189,569 | - |
| 2033 | 870,000 | 318,844 | 1,188,844 | - |
| 2034 | 895,000 | 292,369 | 1,187,369 | - |
| 2035 | 925,000 | 265,069 | 1,190,069 | - |
| 2036 | 950,000 | 236,944 | 1,186,944 | - |
| 2037 | 975,000 | 212,944 | 1,187,944 | - |
| 2038 | 995,000 | 193,244 | 1,188,244 | - |
| 2039 | 1,015,000 | 173,144 | 1,188,144 | - |
| 2040 | 1,035,000 | 152,644 | 1,187,644 | - |
| 2041 | 1,055,000 | 131,744 | 1,186,744 | - |
| 2042 | 1,080,000 | 110,394 | 1,190,394 | - |
| 2043 | 1,100,000 | 87,906 | 1,187,906 | - |
| 2044 | 1,125,000 | 64,266 | 1,189,266 | - |
| 2045 | 1,150,000 | 39,375 | 1,189,375 | - |
| 2046 | 1,175,000 | 13,219 | 1,188,219 | - |
| **TOTALS** | **18,960,000** | **4,811,891** | **23,771,891** | **-** |

**DEBT SERVICE FUNDS**
**SCHEDULE OF REQUIREMENTS**
**OCTOBER 1, 2026 TO MATURITY**
**TOTAL Certificates of Obligation Bonds**

| Year Ending 09-30 | Principal | Interest | Total | Drainage |
|---|---|---|---|---|
| 2027 | 75,000 | 1,515 | 76,515 | 76,515 |
| 2028 | - | - | - | - |
| 2029 | - | - | - | - |
| 2030 | - | - | - | - |
| 2031 | - | - | - | - |
| 2032 | - | - | - | - |
| 2033 | - | - | - | - |
| 2034 | - | - | - | - |
| 2035 | - | - | - | - |
| 2036 | - | - | - | - |
| 2037 | - | - | - | - |
| 2038 | - | - | - | - |
| 2039 | - | - | - | - |
| 2040 | - | - | - | - |
| 2041 | - | - | - | - |
| 2042 | - | - | - | - |
| 2043 | - | - | - | - |
| 2044 | - | - | - | - |
| 2045 | - | - | - | - |
| 2046 | - | - | - | - |
| **TOTALS** | **75,000** | **1,515** | **76,515** | **76,515** |

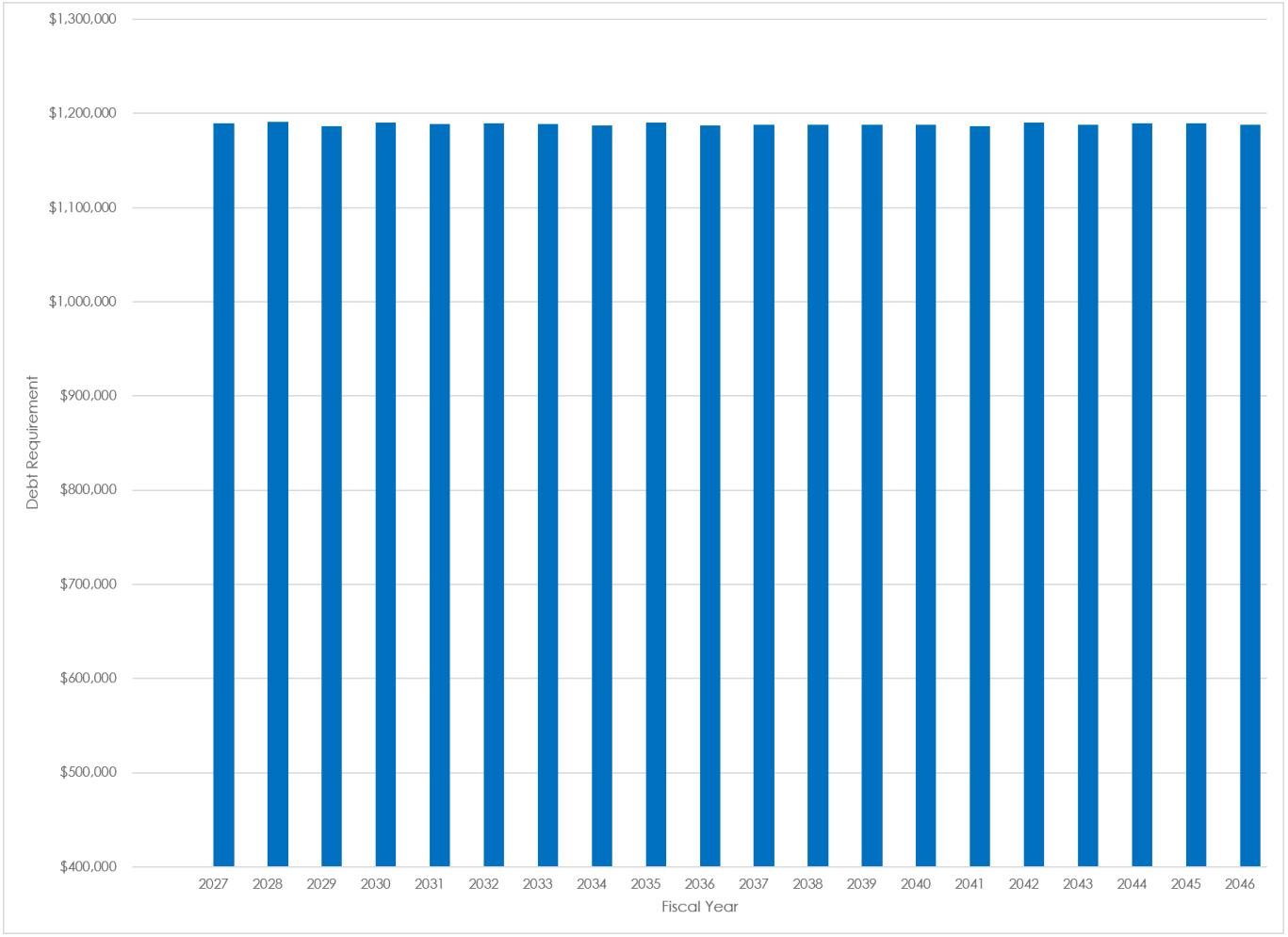
***GRAND TOTAL - ALL BONDS:***

| Year Ending 09-30 | Principal | Interest | Total | Transfer to DS fund to cover payemnts. P&I Drainage | Tax Supported Net City Debt |
|---|---|---|---|---|---|
| 2027 | 770,000 | 495,659 | 1,265,659 | 76,515 | 1,189,144 |
| 2028 | 725,000 | 465,744 | 1,190,744 | - | 1,190,744 |
| 2029 | 750,000 | 436,244 | 1,186,244 | - | 1,186,244 |
| 2030 | 785,000 | 405,544 | 1,190,544 | - | 1,190,544 |
| 2031 | 815,000 | 373,544 | 1,188,544 | - | 1,188,544 |
| 2032 | 845,000 | 344,569 | 1,189,569 | - | 1,189,569 |
| 2033 | 870,000 | 318,844 | 1,188,844 | - | 1,188,844 |
| 2034 | 895,000 | 292,369 | 1,187,369 | - | 1,187,369 |
| 2035 | 925,000 | 265,069 | 1,190,069 | - | 1,190,069 |
| 2036 | 950,000 | 236,944 | 1,186,944 | - | 1,186,944 |
| 2037 | 975,000 | 212,944 | 1,187,944 | - | 1,187,944 |
| 2038 | 995,000 | 193,244 | 1,188,244 | - | 1,188,244 |
| 2039 | 1,015,000 | 173,144 | 1,188,144 | - | 1,188,144 |
| 2040 | 1,035,000 | 152,644 | 1,187,644 | - | 1,187,644 |
| 2041 | 1,055,000 | 131,744 | 1,186,744 | - | 1,186,744 |
| 2042 | 1,080,000 | 110,394 | 1,190,394 | - | 1,190,394 |
| 2043 | 1,100,000 | 87,906 | 1,187,906 | - | 1,187,906 |
| 2044 | 1,125,000 | 64,266 | 1,189,266 | - | 1,189,266 |
| 2045 | 1,150,000 | 39,375 | 1,189,375 | - | 1,189,375 |
| 2046 | 1,175,000 | 13,219 | 1,188,219 | - | 1,188,219 |
| **GRAND TOTALS** | **19,035,000** | **4,813,406** | **23,848,406** | **76,515** | **23,771,891** |

**DEBT SERVICE FUND**
**TEN YEAR SUMMARY- RATIO OF DEBT TO ASSESSED VALUATIONS**
**AND DEBT PER CAPITA**
**FY 2017-18 TO 2026-27**

| Fiscal Year | Estimated Population | Net Assessed Value | Gross Debt | Debt Service Funds Available | Net Debt | Ratio of Net Debt To Assessed Value | Net Debt Per Capita |
|---|---|---|---|---|---|---|---|
| 2017-18 | 22,629 | 2,188,261,077 | 5,763,061 | 88,925 | 5,674,136 | 0.26% | 250.75 |
| 2018-19 | 22,760 | 2,377,391,093 | 4,515,000 | 329,447 | 4,185,553 | 0.18% | 183.90 |
| 2019-20 | 23,335 | 2,527,560,856 | 3,645,000 | 345,018 | 3,299,982 | 0.13% | 141.42 |
| 2020-21 | 23,347 | 2,656,003,882 | 2,750,000 | 453,430 | 2,296,570 | 0.09% | 98.37 |
| 2021-22 | 24,520 | 2,806,014,473 | 22,900,000 | 456,758 | 22,443,242 | 0.80% | 915.30 |
| 2022-23 | 25,240 | 3,188,564,954 | 21,680,000 | 462,581 | 21,217,419 | 0.67% | 840.63 |
| 2023-24 | 25,416 | 3,649,145,182 | 21,435,000 | 458,901 | 20,976,099 | 0.57% | 825.31 |
| 2024-25 | 25,594 | 3,870,073,272 | 20,764,000 | 429,116 | 20,334,884 | 0.53% | 794.52 |
| 2025-26 | 25,734 | 3,958,720,801 | 19,780,000 | 387,533 | 19,392,467 | 0.49% | 753.57 |
| 2026-27 | 25,874 | 3,850,390,249 | 19,035,000 | 373,578 | 18,661,422 | 0.48% | 721.24 |

**DEBT SERVICE FUND**
**SCHEDULE OF REQUIREMENTS**
**GRAPHIC PRESENTATION**
**OCTOBER 1, 2026 TO MATURITY**



# 2026 FIVE-YEAR
# CAPITAL IMPROVEMENT PROGRAM

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

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

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

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

Funding for CIP comes from several sources including:

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

## Project Summaries

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

| Table 1.1<br>2026 Five-Year<br>Capital Improvement Program (CIP)<br>(City Council Approval - Dec. 18, 2025) | | | | | |
|---|---|---|---|---|---|
| **Fiscal Year** | **Category** | **Project** | **Project Budget** | **Status** | **Funding Source** |
| **Current Year 2025-2026** | **Community Facilities & Equipment** | Replace Playground Equipment at Castle Park and Robot Park | $2,000,000 | Approved | Park Fund, Core Value Fund, & Texas Parks and Wildlife Grant |
| | | Dutch Branch Park Infrastructure, Facilities, & Grounds Improvements | $5,361,700 | Proposed | General Fund Reserves |
| | | Public Works Dump Truck | $144,882 | Approved | Capital Asset Replacement Fund |
| | | Replace Vehicles | $240,000 | Proposed | Capital Asset Replacement Fund |
| | | Replace Police Vehicles | $297,880 | Approved | Capital Asset Replacement Fund |
| | **Street Improvements** | 2026 Annual Street Rehabilitation Program | $3,000,000 | Approved | General Fund |
| | **Drainage Facilities** | Dutch Branch Park Drainage Improvements | $1,251,300 | Proposed | Storm Water Utility Fund |
| | | Storm Drain Condition Repairs | $467,000 | Proposed | Storm Water Utility Fund |
| **Year 1 2026-2027** | **Community Facilities & Equipment** | Replace Fire Station Roof | $650,000 | Proposed | Capital Asset Replacement Fund |
| | | Dutch Branch Park Infrastructure, Facilities, & Grounds Improvements | $3,468,750 | Proposed | Unfunded |
| | | Replace 7 Outdoor Warning Sirens | $245,000 | Proposed | Capital Asset Replacement Fund |
| | | Replace Parks Building | $100,000 | Proposed | Capital Asset Replacement Fund |

| Table 1.1<br>2026 Five-Year<br>Capital Improvement Program (CIP)<br>(City Council Approval - Dec. 18, 2025) | | | | | |
|---|---|---|---|---|---|
| **Fiscal Year** | **Category** | **Project** | **Project Budget** | **Status** | **Funding Source** |
| **Year 1 2026-2027 (continued)** | | Replace Police Vehicles | $300,000 | Proposed | Capital Asset Replacement Fund |
| | **Street Improvements** | 2027 Annual Street Rehabilitation Program | $3,000,000 | Proposed | General Fund |
| | | 53rd Year CDBG Project | $100,000 | Proposed | Community Development Block Grant |
| | **Drainage Facilities** | Storm Drain Condition Repairs | $467,000 | Proposed | Storm Water Utility Fund |
| **Year 2 2027-2028** | **Community Facilities & Equipment** | Dutch Branch Park Infrastructure, Facilities, & Grounds Improvements | $3,468,750 | Proposed | Unfunded |
| | | Replace Police Vehicles | $300,000 | Proposed | Capital Asset Replacement Fund |
| | **Street Improvements** | 2028 Annual Street Rehabilitation Program | $3,000,000 | Proposed | General Fund |
| | **Drainage Facilities** | Storm Drain Condition Repairs | $467,000 | Proposed | Storm Water Utility Fund |
| **Year 3 2028-2029** | **Community Facilities & Equipment** | Replace Police Vehicles | $300,000 | Proposed | Capital Asset Replacement Fund |
| | **Street Improvements** | 2029 Annual Street Rehabilitation | $3,000,000 | Proposed | General Fund |
| | | 55th Year CDBG Project | $100,000 | Proposed | Community Development Block Grant |
| | **Drainage Facilities** | No Projects Proposed | TBD | Proposed | Storm Water Utility Fund |

| | | | | | |
|---|---|---|---|---|---|
| **Year 4 2029-2030** | **Community Facilities & Equipment** | Replace Police Vehicles | $300,000 | Proposed | Capital Asset Replacement Fund |
| | **Street Improvements** | 2030 Annual Street Rehabilitation Program | $3,000,000 | Proposed | General Fund |
| | **Drainage Facilities** | No Projects Proposed | TBD | Proposed | Storm Water Utility Fund |
| **Year 5 2030-2031** | **Community Facilities & Equipment** | Replace Ambulance | $600,000 | Proposed | Capital Asset Replacement Fund |
| | | Replace Police Vehicles | $300,000 | Proposed | Capital Asset Replacement Fund |
| | **Street Improvements** | 2031 Annual Street Rehabilitation Program | $3,000,000 | Proposed | General Fund |
| | | 57th Year CDBG Project | $100,000 | Proposed | Community Development Block Grant |
| | **Drainage Facilities** | No Projects Proposed | TBD | Proposed | Storm Water Utility Fund |

### 1.1.1 Community Facilities and Equipment

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

**Dutch Branch Park Infrastructure, Facilities, & Grounds Improvements** – This project includes replacing the parking lot with concrete paving, connecting both parking lots to allow for better egress during City events, adding parking lot lights, signage, and traffic control gates. The project also includes updating all fixtures in all three restrooms, painting the interior and exterior of the restrooms, and repairing the roofs.

**Replace Vehicles** – The City replaces four (4) Police Department patrol vehicles each year. The replaced vehicles are either moved into the City Hall fleet or sent to auction depending on the condition. This policy allows the Police Department to maintain an efficiently operating fleet.

The other proposed vehicles are replacements for all other City Departments. Excluding Police Department vehicles, the average age of the fleet is 16.5 years, which includes both vehicles and heavy equipment.

**Replace the Fire Station Roof** – The Fire Station roof has been evaluated by a third-party consultant, which included analyzing roof samples for durability. The results show the roof should be replaced within the next two years.

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

### 1.1.2 Streets

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

**Annual Street Rehabilitation Program** - The CIP includes an annual expenditure of $3,000,000 to fund street rehabilitation projects. This program covers asphalt and concrete street rehabilitation, as well as traffic control striping. For a portion of the program, Tarrant County furnishes all equipment and labor necessary to overlay the street segments, provided the City pays the cost of all necessary materials and traffic control. The balance of the program is contracted out separately through existing Interlocal Agreements with other governmental entities. The program includes milling and overlaying asphalt streets, reclaiming asphalt streets, repairing concrete streets, and striping streets as needed.

### 1.1.3 Drainage Facilities

**Dutch Branch Park Drainage Improvement Project** – The drainage in the park will be improved as part of the pavement and other improvements in the park. Flashing beacons will also be installed near the corner of Stevens Road and Benbrook Boulevard and at the corner of Winscott Road and Beach Road to notify drivers if the low water crossing is closed. This will prevent drivers from driving to the low water crossing only to find it is closed.

**Storm Drain Condition Repairs** - The City has completed the condition assessment of the City's entire existing storm drain system. The assessment categorized the repairs for inlets and outfalls into cleaning, rehabilitation, reconstruction, and monitoring. The assessment categorized the repairs for the storm pipe system into pipe replacement, point repairs, cleaning, and monitoring. The various repairs are estimated to be completed within three years. The project also provides the City with credits for the Stormwater Management Program and Community Rating System, that help to reduce flood insurance rates.

# SECTION SIX

# STATISTICAL AND SUPPLEMENTAL

## TEN YEAR SUMMARY OF PROPERTY TAX LEVIES AND COLLECTIONS
## ACTUAL AND ESTIMATED COLLECTIONS
## FY 2017-18 TO 2026-27

| Fiscal Year | Total Tax Levy | Current Tax Collections | Percent of Levy Collected | Delinquent Tax Collections | Total Tax Collections | Percent of Total Tax Collections to Tax Levy | Delinquent Tax Outstanding | Percent of Delinquent Tax Outstanding to Tax Levy |
|---|---|---|---|---|---|---|---|---|
| 2017-18 | $ 12,207,960 | $ 11,642,272 | 95.37% | $ 542,187 | $ 12,184,459 | 99.81% | $ 23,501 | 0.19% |
| 2018-19 | 13,367,483 | 12,730,675 | 95.24% | 601,735 | 13,332,410 | 99.74% | 35,073 | 0.26% |
| 2019-20 | 14,399,021 | 14,111,041 | 98.00% | 236,762 | 14,347,803 | 99.64% | 51,218 | 0.36% |
| 2020-21 | 14,798,596 | 14,502,624 | 98.00% | 180,473 | 14,683,097 | 99.22% | 115,499 | 0.78% |
| 2021-22 | 14,713,025 | 14,618,916 | 99.36% | 94,109 | 14,713,025 | 100.00% | 94,109 | 0.64% |
| 2022-23 | 15,995,580 | 15,885,537 | 99.31% | 31,831 | 15,917,368 | 99.51% | 78,212 | 0.49% |
| 2023-24 | 17,300,865 | 17,200,470 | 99.42% | 48,969 | 17,249,439 | 99.70% | 51,426 | 0.30% |
| 2024-25 | 17,842,221 | 17,670,255 | 99.04% | 89,211 | 17,759,466 | 99.54% | 82,755 | 0.46% |
| 2025-26 | 18,852,521 | 17,927,068 | 95.09% | 138,380 | 18,065,448 | 95.83% | 787,073 | 4.17% |
| 2026-27 | 18,612,366 | 18,240,118 | 98.00% | 186,124 | 18,426,242 | 99.00% | 186,124 | 1.00% |

**TEN YEAR SUMMARY OF ASSESSED VALUATIONS**
**ACTUAL AND ESTIMATED**
**FY 2017-18 TO 2026-27**

| Fiscal Year | Real Property Assessed Valuation | Percent of Total | Personal Property Assessed Valuation | Percent of Total | Total Assessed Valuation |
|---|---|---|---|---|---|
| 2017-18 | $ 2,050,648,640 | 94.52% | $ 118,828,249 | 5.48% | $ 2,169,476,889 |
| 2018-19 | 2,245,308,829 | 95.50% | 105,797,344 | 4.50% | 2,351,106,173 |
| 2019-20 | 2,417,889,084 | 95.66% | 109,671,772 | 4.34% | 2,527,560,856 |
| 2020-21 | 2,511,702,447 | 94.57% | 144,301,435 | 5.43% | 2,656,003,882 |
| 2021-22 | 2,658,773,006 | 94.75% | 147,241,467 | 5.25% | 2,806,014,473 |
| 2022-23 | 3,039,410,071 | 95.32% | 149,154,883 | 4.68% | 3,188,564,954 |
| 2023-24 | 3,485,257,268 | 95.51% | 163,887,914 | 4.49% | 3,649,145,182 |
| 2024-25 | 3,679,332,230 | 95.07% | 190,741,042 | 4.93% | 3,870,073,272 |
| 2025-26 | 3,737,873,966 | 94.42% | 220,846,835 | 5.58% | 3,958,720,801 |
| 2026-27 | 3,616,040,030 | 93.91% | 234,350,219 | 6.09% | 3,850,390,249 |

**TEN YEAR SUMMARY**
**PROPERTY TAX RATES AND PROPERTY TAX EXEMPTIONS**
**(PER $100 OF ASSESSED VALUATION)**
**FY 2017-18 TO 2026-27**

| Fiscal Year | General Fund Tax Rate | Debt Service Fund Tax Rate | Total Tax Rate | Agricultural Deferrals | Veterans Exemptions | Over-65 Exemptions | Homestead Exemptions | Other Exemptions | Total Exemptions and Deferrals |
|---|---|---|---|---|---|---|---|---|---|
| 2017-18 | 0.612500 | 0.027500 | 0.640000 | $ 10,267,672 | $ 18,646,302 | $ 72,684,996 | $ 10,933,520 | $ 469,522 | $ 113,002,012 |
| 2018-19 | 0.607500 | 0.032500 | 0.640000 | 12,636,919 | 21,232,656 | 76,507,440 | 30,633,538 | 492,021 | 141,502,574 |
| 2019-20 | 0.606470 | 0.021300 | 0.627770 | 10,972,403 | 26,107,003 | 79,787,716 | 31,429,313 | 522,021 | 148,818,456 |
| 2020-21 | 0.601500 | 0.021000 | 0.622500 | 11,657,017 | 29,276,543 | 80,128,623 | 31,599,427 | 338,271 | 152,999,881 |
| 2021-22 | 0.581000 | 0.036500 | 0.617500 | 11,482,467 | 33,073,083 | 81,855,670 | 32,147,955 | 324,521 | 158,883,696 |
| 2022-23 | 0.574000 | 0.021000 | 0.595000 | 9,683,408 | 37,821,577 | 82,980,000 | 32,937,219 | 320,308 | 163,742,512 |
| 2023-24 | 0.526000 | 0.039000 | 0.565000 | 13,480,865 | 46,713,771 | 82,598,864 | 32,247,913 | 252,500 | 175,293,913 |
| 2024-25 | 0.519300 | 0.035700 | 0.555000 | 14,341,164 | 56,951,403 | 87,777,699 | 32,503,074 | 267,500 | 191,840,840 |
| 2025-26 | 0.519100 | 0.035900 | 0.555000 | 13,175,546 | 61,681,797 | 85,760,001 | 29,969,997 | 338,989 | 190,926,330 |
| 2026-27 | 0.538504 | 0.037800 | 0.576304 | 13,211,771 | 72,152,677 | 87,837,501 | 30,453,824 | 517,678 | 204,173,451 |

**TEN YEAR SUMMARY OF TAX REVENUES BY SOURCE**
**ACTUAL AND ESTIMATED COLLECTIONS**
**FY 2017-18 TO 2026-27**

| FISCAL YEAR | AD VALOREM TAXES | FRANCHISE TAXES | SALES TAXES | MIXED DRINK TAXES | BINGO TAXES | TOTAL |
|---|---|---|---|---|---|---|
| 2017-18 | $ 11,820,511 | $ 1,399,945 | $ 2,452,393 | $ 4,508 | $ - | $ 15,677,357 |
| 2018-19 | 12,846,261 | 1,591,000 | 2,650,000 | 5,336 | - | 17,092,597 |
| 2019-20 | 13,635,240 | 1,444,339 | 2,890,066 | 7,944 | - | 17,977,589 |
| 2020-21 | 14,269,848 | 1,417,165 | 3,250,000 | 9,026 | - | 18,946,039 |
| 2021-22 | 14,758,918 | 1,234,011 | 3,894,584 | 12,299 | - | 19,899,812 |
| 2022-23 | 16,068,225 | 1,291,484 | 4,677,273 | 12,930 | - | 22,049,913 |
| 2023-24 | 17,346,295 | 1,333,688 | 4,367,042 | 12,712 | - | 23,059,737 |
| 2024-25 | 17,779,284 | 1,227,053 | 4,500,000 | 10,000 | - | 23,516,337 |
| 2025-26 | 18,589,771 | 1,235,000 | 4,500,000 | 10,000 | - | 24,334,771 |
| 2026-27 | 18,354,418 | 1,215,000 | 4,700,000 | 15,000 | - | 24,284,418 |

## TEN YEAR COMPARISON OF FULL TIME PERSONNEL
## BY DEPARTMENT
## FY 2017-18 TO 2026-27

| Department Name | Actual 2017-18 | Actual 2018-19 | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Actual 2025-26 | Budget 2026-27 |
|---|---|---|---|---|---|---|---|---|---|---|
| City Manager | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| City Secretary | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| **GENERAL GOVERNMENT** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** |
| Finance | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Information Technology | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| **STAFF SERVICES** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** |
| Police | 57.00 | 55.00 | 56.00 | 56.00 | 56.00 | 56.00 | 57.00 | 57.00 | 57.00 | 57.00 |
| Fire | 28.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 | 31.00 |
| Municipal Court | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| **PUBLIC SAFETY** | **87.00** | **88.00** | **89.00** | **89.00** | **89.00** | **89.00** | **90.00** | **90.00** | **90.00** | **90.00** |
| Public Services | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Parks & Recreation | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Support Services | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| City Engineering | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Code Compliance | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| **PUBLIC SERVICES** | **24.00** | **24.00** | **24.00** | **24.00** | **24.00** | **24.00** | **24.00** | **24.00** | **24.00** | **24.00** |
| Administration | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning Services | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| City Inspection | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| **COMMUNITY DEVELOPMENT** | **6.00** | **6.00** | **6.00** | **6.00** | **6.00** | **6.00** | **6.00** | **6.00** | **6.00** | **6.00** |
| **FULL-TIME POSITIONS** | **127.00** | **128.00** | **129.00** | **129.00** | **129.00** | **129.00** | **130.00** | **130.00** | **130.00** | **130.00** |

**TEN YEAR COMPARISON OF FULL TIME EMPLOYEES PER CAPITA**
**BY GOVERNMENTAL FUNCTION**
**FY 2017-18 TO 2026-27**

| Fiscal Year | Estimated Population | General Government | Staff Services | Public Safety | Public Services | Community Development | Total Employees | Employees Per Capita (Per 100) |
|---|---|---|---|---|---|---|---|---|
| 2017-18 | 23,095 | 5.00 | 5.00 | 87.00 | 24.00 | 6.00 | 127.00 | 1.82 |
| 2018-19 | 23,255 | 5.00 | 5.00 | 88.00 | 24.00 | 6.00 | 128.00 | 1.82 |
| 2019-20 | 23,335 | 5.00 | 5.00 | 89.00 | 24.00 | 6.00 | 129.00 | 1.81 |
| 2020-21 | 23,378 | 5.00 | 5.00 | 89.00 | 24.00 | 6.00 | 129.00 | 1.81 |
| 2021-22 | 24,520 | 5.00 | 5.00 | 89.00 | 24.00 | 6.00 | 129.00 | 1.90 |
| 2022-23 | 25,240 | 5.00 | 5.00 | 89.00 | 24.00 | 6.00 | 129.00 | 1.96 |
| 2023-24 | 25,416 | 5.00 | 5.00 | 90.00 | 24.00 | 6.00 | 130.00 | 1.96 |
| 2024-25 | 25,594 | 5.00 | 5.00 | 90.00 | 24.00 | 6.00 | 130.00 | 1.97 |
| 2025-26 | 25,734 | 5.00 | 5.00 | 90.00 | 24.00 | 6.00 | 130.00 | 1.98 |
| 2026-27 | 25,874 | 5.00 | 5.00 | 90.00 | 24.00 | 6.00 | 130.00 | 1.99 |

# CLASSIFICATION AND COMPENSATION MATRIX - MONTHLY PAY STEPS
# FY 2026-27

**CITY OF BENBROOK, TEXAS**
**CLASSIFICATION AND COMPENSATION MATRIX**
**FISCAL YEAR 2026-27**

| | | | MONTHLY PAY STEPS | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **GRADE** | | **CLASSIFICATION** | **1** | **2** | **3** | **4** | **5** | **6** | **7** |
| 49 | | City Manager | 15,857.27 | 16,650.13 | 17,482.64 | 18,356.77 | 19,274.61 | 20,238.34 | 21,250.26 |
| 44 | | Assistant City Manager | 12,424.67 | 13,045.90 | 13,698.20 | 14,383.11 | 15,102.26 | 15,857.38 | 16,650.25 |
| 43 | | Police Chief | 11,833.02 | 12,424.67 | 13,045.90 | 13,698.20 | 14,383.11 | 15,102.26 | 15,857.38 |
| 43 | | Fire Chief | 11,833.02 | 12,424.67 | 13,045.90 | 13,698.20 | 14,383.11 | 15,102.26 | 15,857.38 |
| 42 | | Public Services Director | 11,269.58 | 11,833.06 | 12,424.71 | 13,045.95 | 13,698.25 | 14,383.16 | 15,102.32 |
| 42 | | Finance Director | 11,269.58 | 11,833.06 | 12,424.71 | 13,045.95 | 13,698.25 | 14,383.16 | 15,102.32 |
| 40 | | EDC Director | 10,221.76 | 10,732.84 | 11,269.49 | 11,832.96 | 12,424.61 | 13,045.84 | 13,698.13 |
| 40 | | Information Technology Director | 10,221.75 | 10,732.84 | 11,269.48 | 11,832.96 | 12,424.60 | 13,045.83 | 13,698.13 |
| 40 | | Human Resources Director | 10,221.75 | 10,732.84 | 11,269.48 | 11,832.96 | 12,424.60 | 13,045.83 | 13,698.13 |
| 38 | | Police Commander | 9,271.54 | 9,735.11 | 10,221.87 | 10,732.96 | 11,269.61 | 11,833.09 | 12,424.74 |
| 38 | | Assistant Fire Chief | 9,271.54 | 9,735.11 | 10,221.87 | 10,732.96 | 11,269.61 | 11,833.09 | 12,424.74 |
| 38 | | City Engineer | 9,271.54 | 9,735.11 | 10,221.87 | 10,732.96 | 11,269.61 | 11,833.09 | 12,424.74 |
| 36 | | Police Lieutenant | 8,409.52 | 8,830.00 | 9,271.50 | 9,735.07 | 10,221.83 | 10,732.92 | 11,269.56 |
| 35 | | EMS Chief | 8,009.08 | 8,409.54 | 8,830.01 | 9,271.51 | 9,735.09 | 10,221.84 | 10,732.93 |
| 34 | | City Planner | 7,627.70 | 8,009.08 | 8,409.54 | 8,830.01 | 9,271.51 | 9,735.09 | 10,221.84 |
| 34 | | Fire Captain | 7,627.69 | 8,009.08 | 8,409.53 | 8,830.01 | 9,271.51 | 9,735.08 | 10,221.84 |
| 34 | A | Fire Captain | 6,735.72 | 7,072.51 | 7,426.13 | 7,797.44 | 8,187.31 | 8,596.68 | 9,026.51 |
| 34 | | Police Sergeant | 7,627.69 | 8,009.08 | 8,409.53 | 8,830.01 | 9,271.51 | 9,735.08 | 10,221.84 |
| 34 | | City Secretary | 7,627.69 | 8,009.08 | 8,409.53 | 8,830.01 | 9,271.51 | 9,735.09 | 10,221.84 |
| 33 | | Chief Building Official | 7,264.48 | 7,627.70 | 8,009.09 | 8,409.54 | 8,830.02 | 9,271.52 | 9,735.09 |
| 32 | | Accounting Supervisor | 6,918.54 | 7,264.46 | 7,627.69 | 8,009.07 | 8,409.52 | 8,830.00 | 9,271.50 |
| 32 | | Assistant IT Director | 6,918.54 | 7,264.46 | 7,627.69 | 8,009.07 | 8,409.52 | 8,830.00 | 9,271.50 |
| 32 | | EDC Assistant Director | 6,918.54 | 7,264.46 | 7,627.69 | 8,009.07 | 8,409.52 | 8,830.00 | 9,271.50 |
| 32 | | Street Maintenance Superintendent | 6,918.54 | 7,264.46 | 7,627.69 | 8,009.07 | 8,409.52 | 8,830.00 | 9,271.50 |
| 32 | | Park Maintenance Superintendent | 6,918.54 | 7,264.46 | 7,627.69 | 8,009.07 | 8,409.52 | 8,830.00 | 9,271.50 |
| 31 | | Human Resources Manager | 6,589.02 | 6,918.47 | 7,264.40 | 7,627.62 | 8,009.00 | 8,409.45 | 8,829.92 |
| 31 | | Manager of EDC | 6,589.02 | 6,918.47 | 7,264.40 | 7,627.62 | 8,009.00 | 8,409.45 | 8,829.92 |
| 31 | | Police Detective/Corporal | 6,589.02 | 6,918.47 | 7,264.40 | 7,627.62 | 8,009.00 | 8,409.45 | 8,829.92 |
| 31 | | Fire Lieutenant | 6,589.02 | 6,918.47 | 7,264.40 | 7,627.62 | 8,009.00 | 8,409.45 | 8,829.92 |
| 31 | A | Fire Lieutenant | 5,819.69 | 6,110.67 | 6,416.21 | 6,737.02 | 7,073.87 | 7,427.56 | 7,798.94 |
| 30 | | Police Services Supervisor | 6,275.28 | 6,589.05 | 6,918.50 | 7,264.42 | 7,627.64 | 8,009.03 | 8,409.48 |
| 30 | | Public Works Inspector | 6,275.28 | 6,589.05 | 6,918.50 | 7,264.42 | 7,627.64 | 8,009.03 | 8,409.48 |
| 29 | | Police Administrative Manager | 5,976.46 | 6,275.29 | 6,589.05 | 6,918.50 | 7,264.43 | 7,627.65 | 8,009.03 |
| 29 | | Fleet Maintenance Superintendent | 5,976.46 | 6,275.29 | 6,589.05 | 6,918.50 | 7,264.43 | 7,627.65 | 8,009.03 |
| 29 | | Management Analyst | 5,976.46 | 6,275.29 | 6,589.05 | 6,918.50 | 7,264.43 | 7,627.65 | 8,009.03 |
| 29 | | Marketing Coordinator | 5,976.46 | 6,275.29 | 6,589.05 | 6,918.50 | 7,264.43 | 7,627.65 | 8,009.03 |
| 29 | | Police Officer | 5,976.46 | 6,275.29 | 6,589.05 | 6,918.50 | 7,264.43 | 7,627.65 | 8,009.03 |
| 29 | | Fire Fighter/Paramedic | 5,976.46 | 6,275.29 | 6,589.05 | 6,918.50 | 7,264.43 | 7,627.65 | 8,009.03 |
| 29 | A | Fire Fighter/Paramedic | 5,290.62 | 5,555.16 | 5,832.91 | 6,124.56 | 6,430.79 | 6,752.33 | 7,089.94 |
| 27 | | Property Custodian | 5,420.79 | 5,691.83 | 5,976.42 | 6,275.24 | 6,589.00 | 6,918.45 | 7,264.38 |
| 27 | | Assistant City Planner | 5,420.79 | 5,691.83 | 5,976.42 | 6,275.24 | 6,589.00 | 6,918.45 | 7,264.38 |
| 27 | | Community Development Coordinator | 5,420.79 | 5,691.83 | 5,976.42 | 6,275.25 | 6,589.01 | 6,918.46 | 7,264.38 |
| 27 | | Building Maintenance Superintendent | 5,420.79 | 5,691.83 | 5,976.42 | 6,275.25 | 6,589.01 | 6,918.46 | 7,264.38 |
| 27 | | Streets/Parks Crewleader | 5,420.79 | 5,691.83 | 5,976.42 | 6,275.25 | 6,589.01 | 6,918.46 | 7,264.38 |
| 27 | | Combination Inspector | 5,420.79 | 5,691.83 | 5,976.42 | 6,275.25 | 6,589.01 | 6,918.46 | 7,264.38 |
| 27 | | Senior Police Communications Specialist | 5,420.79 | 5,691.83 | 5,976.42 | 6,275.25 | 6,589.01 | 6,918.46 | 7,264.38 |
| 27 | | Municipal Court Manager | 5,420.79 | 5,691.83 | 5,976.42 | 6,275.25 | 6,589.01 | 6,918.46 | 7,264.38 |
| 26 | | Deputy City Secretary | 5,162.68 | 5,420.81 | 5,691.85 | 5,976.44 | 6,275.27 | 6,589.03 | 6,918.48 |
| 26 | | EMS Billing Manager | 5,162.68 | 5,420.81 | 5,691.85 | 5,976.44 | 6,275.27 | 6,589.03 | 6,918.48 |
| 25 | | Planning Technician | 4,916.87 | 5,162.71 | 5,420.84 | 5,691.89 | 5,976.48 | 6,275.31 | 6,589.07 |
| 25 | | Senior Animal Control Officer | 4,916.87 | 5,162.71 | 5,420.85 | 5,691.89 | 5,976.49 | 6,275.31 | 6,589.08 |
| 25 | | Code Compliance Officer | 4,916.87 | 5,162.71 | 5,420.85 | 5,691.89 | 5,976.49 | 6,275.31 | 6,589.08 |
| 24 | | Fleet Maintenance Mechanic | 4,682.70 | 4,916.83 | 5,162.67 | 5,420.81 | 5,691.85 | 5,976.44 | 6,275.26 |
| 24 | | Police Communications Specialist | 4,682.70 | 4,916.83 | 5,162.67 | 5,420.81 | 5,691.85 | 5,976.44 | 6,275.26 |
| 24 | | Fire Fighter/EMT | 4,682.69 | 4,916.83 | 5,162.67 | 5,420.80 | 5,691.84 | 5,976.44 | 6,275.26 |
| 24 | A | Fire Fighter/EMT | 4,136.38 | 4,343.20 | 4,560.36 | 4,788.38 | 5,027.80 | 5,279.19 | 5,543.15 |
| 24 | | Deputy Court Clerk | 4,682.69 | 4,916.83 | 5,162.67 | 5,420.80 | 5,691.84 | 5,976.44 | 6,275.26 |
| 23 | | Animal Control Officer | 4,459.80 | 4,682.79 | 4,916.93 | 5,162.78 | 5,420.92 | 5,691.96 | 5,976.56 |
| 23 | | Administrative Clerk | 4,459.80 | 4,682.79 | 4,916.93 | 5,162.77 | 5,420.91 | 5,691.96 | 5,976.56 |
| 23 | | Permit Clerk | 4,459.80 | 4,682.79 | 4,916.93 | 5,162.78 | 5,420.92 | 5,691.96 | 5,976.56 |
| 23 | | Field Service Worker, Senior | 4,459.80 | 4,682.79 | 4,916.93 | 5,162.78 | 5,420.92 | 5,691.96 | 5,976.56 |
| 22 | | Accounting Clerk/Deputy Court Clerk | 4,247.42 | 4,459.79 | 4,682.78 | 4,916.92 | 5,162.76 | 5,420.90 | 5,691.95 |
| 22 | | Field Service Worker | 4,247.42 | 4,459.79 | 4,682.78 | 4,916.92 | 5,162.76 | 5,420.90 | 5,691.95 |

**ORDINANCE NO.**

**APPROPRIATION ORDINANCE**

**AN ORDINANCE OF THE CITY OF BENBROOK, TEXAS, APPROVING BUDGET FIGURES FOR THE FISCAL YEAR 2026 THROUGH 2027; APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT AND ACCOUNT; ACCEPTING AND APPROVING THE EMPLOYEE CIVIL SERVICE CLASSIFICATIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.**

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

**WHEREAS,** the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2026 and ending September 30, 2027 (hereinafter referred to as the "Budget"); and

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

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

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

**WHEREAS,** such public hearing was held by the City Council of the City on said Budget on September 3, 2026, at which time said Budget was fully considered, and interested taxpayers were heard by said City Council; and

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

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

SECTION I

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

SECTION II

The attached Budget consisting of revenues and expenses of the City for conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2026 and ending September 30, 2027, as modified by the City Council, be, and the same is, in all things, adopted and approved as the Annual Budget of the City for the fiscal year, beginning the 1st day of October, 2026 and ending the 30th day of September, 2027; and there is hereby appropriated the funds indicated herein for such projects, operations, activities, purchases and other expenditures proposed in the Budget.

SECTION III

Pursuant to the laws of the State of Texas and Article 6, Section 6.03 of the City Charter, there be, and is hereby incorporated for the operating expenditures, the following sums of money for the following purposes for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

| FUNCTION | | AMOUNT |
|---|---|---|
| General Government | $ | 1,809,055 |
| Staff Services | | 1,876,014 |
| Public Safety | | 15,446,620 |
| Public Services | | 5,834,894 |
| Community Development | | 1,047,809 |
| Debt Service | | 1,270,109 |
| TOTAL OPERATING EXPENDITURES | $ | 27,284,501 |
| TRANSFERS OUT | | 625,000 |
| TOTAL EXPENDITURES & TRANSFERS OUT | $ | 27,909,501 |

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

SECTION IV

The City Manager shall file or cause to be filed a true and correct copy of this Ordinance, along with the approved Budget attached hereto, with the City Secretary and in the office of the County Clerk of Tarrant County, Texas, as required by State Law.

SECTION V

Pursuant to the laws of the State of Texas, and specifically Section 143.004, the City held an election to adopt Chapter 143 - Municipal Civil Service of the Local Government Code, wherein it was approved to provide civil service status and protection therefrom to all police officers employed by the City. In compliance with Section 143.021 of the Local Government Code which provides that a municipality's governing body shall establish, by ordinance, the classification of all civil service employees, including the number of positions in each classification, the City hereby establishes its classification of civil service employees for the fiscal year beginning October 1, 2026 and ending September 30, 2027, as stated below and as more fully described in the Cost Center Summary contained in the Annual Budget.

| CLASSIFICATION | NUMBER OF AUTHORIZED POSITIONS |
|---|---|
| Chief | 1.0 |
| Commander | 2.0 |
| Police Lieutenant | 2.0 |
| Police Sergeant | 6.0 |
| Police Detective/Corporal | 10.0 |
| Police Patrol Officer | 21.0 |
| TOTAL CIVIL SERVICE POSITIONS | 42.0 |

SECTION VI

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

SECTION VII

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the

City without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION VIII

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

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Benbrook, Tarrant County, Texas, on this 17th day of September 2026, at a meeting open to the public after notice thereof being given as required by law.

**ORDINANCE NO.**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BENBROOK, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT THE RATE OF $0.576304 PER ONE HUNDRED DOLLARS ($100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF BENBROOK, TEXAS, AS OF JANUARY 1, 2026; TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND PAYMENT OF INTEREST AND PRINCIPAL ON ALL OUTSTANDING DEBTS OF THE CITY; DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR PLACE OF PAYMENT; PROVIDING FOR APPROVAL OF THE TAX ROLLS PRESENTED TO THE CITY COUNCIL; PROVIDING FOR THE REPEAL OF INCONSISTENT ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS,** the City Council of the City of Benbrook, Texas (hereinafter referred to as the "City") hereby finds that the tax for the fiscal year beginning October 1, 2026, and ending September 30, 2027, hereinafter levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

**WHEREAS,** the City Council will approve by a separate ordinance to be adopted on the 17th day of September 2026, the budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027; and

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

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

## SECTION I

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

## SECTION II

The ad valorem tax appraisal roll and no-new-revenue tax rate information as presented by the assessor to the City Council for the tax year 2026, be and is hereby, in all things,

approved and adopted.

## SECTION III

There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2026, and ending September 30, 2027, and for each fiscal year thereafter until it be otherwise provided by and ordained on all taxable property, real, personal and mixed, situated within the corporate limits of the City, and not exempt from taxation by the Constitution of the State and valid State laws, an ad valorem tax rate of $0.576304 for the general operations of the City on each One Hundred Dollars ($100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

(a) For the purpose of defraying the current expenses of the municipal government of the City (a General Fund), a tax of $0.538504 of each One Hundred Dollars ($100.00) assessed value of all taxable property within the City.

(b) For the purpose of creating a Debt Service Fund to pay the interest and principal on all outstanding debts of the City, not otherwise provided for, a tax of $0.0378 on each One Hundred Dollars ($100.00) assessed value of all taxable property within the City.

## SECTION IV

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

## SECTION V

All ad valorem taxes shall become due and payable on October 1, 2026, and all ad valorem taxes for the year shall become delinquent after January 31, 2027. There shall be no discount for payment of taxes prior to said January 31, 2027. A delinquent tax shall incur all penalty and interest authorized by Chapter 33 of the State Property Tax Code.

## SECTION VI

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

## SECTION VII

The tax rolls, as presented to the City Council, together with any supplement thereto, be,

and the same are hereby approved.

## SECTION VIII

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

## SECTION IX

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

## SECTION X

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

## SECTION XI

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

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Benbrook, Tarrant County, Texas, on this 17th day of September 2026, at a meeting open to the public after notice thereof being given as required by law.

# BENBROOK BOARDS AND COMMISSIONS
# CITY COUNCIL

**ESTABLISHMENT**

The Benbrook City Council was established in 1948.

**PURPOSE**

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

**POWERS**

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

**MEMBERS**

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

**TERMS**

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

**MEETINGS**

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

**QUORUM**

Four members constitute a quorum.

**OFFICERS**

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

# BENBROOK BOARDS AND COMMISSIONS
# PLANNING AND ZONING COMMISSION

**ESTABLISHMENT**

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

**PURPOSE**

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

**DUTIES**

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

**POWERS**

The powers of the Planning and Zoning Commission are to make rules, regulations, and by-laws for the Planning and Zoning Commission subject to City Council approval.

**MEMBERS**

The Planning and Zoning Commission is comprised of nine members appointed by and responsible to the City Council. Qualifications include being a registered voter, a resident of the City for one year, continuation of residency in the City during term of office, and owner of real property within the City.

# BENBROOK BOARDS AND COMMISSIONS
# PLANNING AND ZONING COMMISSION

**TERMS**

The Planning and Zoning Commission is appointed for two-year terms. Places 1, 3, 5, 7, and 9 are appointed in odd-numbered years and Places 2, 4, 6, and 8 are appointed in even-numbered years.

**MEETINGS**

The Planning and Zoning Commission meets once per month or as required. Presently, the Commission meets on the second Thursday of the month, beginning at 7:30 p.m. in the Council Chambers of the Benbrook Municipal Building.

**QUORUM**

A majority of all members constitutes a quorum.

**OFFICERS**

The members of the Commission elect the Chairperson and Vice-Chairperson from its members.

# BENBROOK BOARDS AND COMMISSIONS
# ZONING BOARD OF ADJUSTMENT

**ESTABLISHMENT**

The Zoning Board of Adjustment was established by Ordinance # 252, Section 18 on March 6, 1969.

**PURPOSE**

The purpose of the Zoning Board of Adjustment is to hear appeals from any aggrieved person or by an officer, department, or Board of the City affected by any decision pertaining to zoning.

**JURISDICTION**

The Zoning Board of Adjustment shall have all powers granted by and controlled by provisions of State Law. The Board is vested with the power and authority to make exemptions and exceptions to the terms of appropriate ordinances and in accordance with the general and special rules therein contained for the purpose of rending full justice and equity to the general public.

**MEMBERS**

The Zoning Board of Adjustment is comprised of five members plus four alternates appointed by and responsible to the City Council. Members are required to be a resident of the City meeting the qualifications as outlined in Article IV, Section 8.01 of the Home Rule Charter.

**TERMS**

The Zoning Board of Adjustment is appointed for two-year terms. Places 1, 3, and 5 are appointed in odd-numbered years and Places 2 and 4 are appointed in even-numbered years.

**MEETINGS**

The Zoning Board of Adjustment meets on the fourth Tuesday of the month if needed.

**OFFICERS**

The members of the Zoning Board of Adjustment elect the Chairman and Vice-Chairman from membership.

# BENBROOK BOARDS AND COMMISSIONS
# BOARD OF APPEALS

**ESTABLISHMENT**

The Board of Appeals was established by Ordinance # 528, approved by the City Council on November 2, 1978.

**PURPOSE**

The purpose of the Board of Appeals is to hear appeals from any aggrieved person or by an officer, department, or Board of the City affected by any decision pertaining to issuance of building permits, flood plain, condemnation, building codes, and other appropriate considerations.

**JURISDICTION**

The Board of Appeals shall have all powers granted by and controlled by provisions of State Law.

**MEMBERS**

The Board of Appeals is comprised of five members appointed by and responsible to the City Council. The same members serve on the Zoning Board of Adjustment.

**TERMS**

The Board of Appeals is appointed for two-year terms. Places 1, 3, and 5 are appointed in odd-numbered years and Places 2 and 4 are appointed in even-numbered years.

**MEETINGS**

The Board of Appeals meets on the fourth Tuesday of the month if needed.

**OFFICERS**

The members of the Board of Appeals elect the Chairman and Vice-Chairman from membership.

# BENBROOK BOARDS AND COMMISSIONS
# PARK AND RECREATION BOARD

**ESTABLISHMENT**

The Park and Recreation Board of Adjustment was created by Ordinance # 107 approved by the Benbrook City Council on January 11, 1958.

**PURPOSE**

The purpose and function of the Park and Recreation Board is to render advice, recommendations, and assistance to the City Council concerning the present and future status and usage of park and recreational facilities within the City of Benbrook.

**DUTIES AND RESPONSIBILITIES**

As defined by Article VIII, Section 8.05 of the Home Rule Charter, the Park and Recreation Board is a policy board and shall implement programs and policies through the City Staff.

**MEMBERS**

The Park and Recreation Board is comprised of seven residents meeting qualifications as outlined in Article IV, Section 8.01 of the Home Rule Charter.

**TERMS**

The Park and Recreation Board is appointed for two-year terms. The qualifications specified in Section 8.01 of the Home Rule Charter apply to members of the Park and Recreation Board.

**MEETINGS**

The Park and Recreation Board meets monthly as needed; meetings are held on the second Wednesday of the month.

**QUORUM**

A majority of members constitutes a quorum.

**OFFICERS**

The members of the Park and Recreation Board elect the Chairman from membership.

# BENBROOK BOARDS AND COMMISSIONS
# CIVIL SERVICE COMMISSION

**ESTABLISHMENT**

The Civil Service Commission was approved at the City election held on May 7, 1988. The first Civil Service Commission was appointed by the Chief Executive Officer and approved by City Council on July 7, 1988.

**PURPOSE**

The purpose of the Civil Service Commission is to adopt rules necessary for the proper conduct of Commission business; the Commission may investigate, and report matters relating to the enforcement of rules adopted by the Commission. The Commission hears appeals from an action provided for in the Local Government Code.

**POWERS**

All the powers granted under Chapter 143, Municipal Civil Service of the Local Government Code.

**MEMBERS**

The Civil Service Commission is comprised of three members appointed by the Chief Executive Officer.

**TERMS**

The Civil Service Commission has staggered two-year terms with the term of one member expiring each year.

**MEETINGS**

Meetings of the Civil Service Commission are called as needed.

# BENBROOK BOARDS AND COMMISSIONS
# ECONOMIC DEVELOPMENT CORPORATION

**ESTABLISHMENT**

The Economic Development Corporation was established as the Benbrook Industrial Development Authority by the City Council in 1980. The Authority was converted to a 4B Corporation in 1995.

**PURPOSE**

The purpose of the Economic Development Corporation is to plan and fund projects that promote economic development within the City, using financial resources including the half-cent sales tax for economic development.

**DUTIES**

The duties of the Economic Development Corporation are: (1) to prepare an economic development plan for approval by the City Council, (2) to prepare an annual budget of projected revenues and expenditures for approval by the City Council, (3) to fund projects that promote economic development such as infrastructure improvements to attract or retain business or to improve business areas, (4) to prepare an annual progress and financial report for City Council, and (5) to perform any other duties assigned to the Corporation by the City Council.

**POWERS**

The powers of the Economic Development Corporation are to make bylaws and policies for itself subject to City Council approval. The Corporation also has the power to fund projects in accordance with the approved plan, budget, and State law. The Board has the power to retain its own staff and offices.

**BOARD OF DIRECTORS**

The Economic Development Corporation Board of Directors is comprised of seven directors appointed by the City Council. Qualifications include being a registered voter and a resident of Benbrook.

**TERMS**

The Economic Development Corporation Board of Directors has two-year terms. Places 1, 3, 5, and 7 are appointed in odd-numbered years; Places 2, 4, and 6 are appointed in even-numbered years.

**MEETINGS**

The Board of Directors meets once each month or as requested.

**QUORUM**

A majority of all members constitutes a quorum.

**OFFICERS**

The Economic Development Corporation Board of Directors elects a President, Vice-President, and Secretary from its members; officers are elected on an annual basis.

# BENBROOK BOARDS AND COMMISSIONS
# TAX INCREMENT FINANCE REINVESTMENT ZONE NO. 1
# BOARD OF DIRECTORS

**ESTABLISHMENT**

The Tax Increment Finance Reinvestment Zone No. 1 (TIF) Board of Directors was established by Ordinance No.1137 in November 2002.

**PURPOSE**

The purpose of the TIF Board of Directors is to advise the City Council on projects and financing within Reinvestment Zone No. 1.

**POWERS**

The powers of the TIF Board are established by State Law and by Ordinance No. 1137. The TIF Board is allowed to: make recommendations on projects for inclusion within the TIF Zone, make recommendations on the Financing Plan to implement the Project Plan, and perform any other duties assigned to the Board by the City Council.

**MEMBERS**

The TIF Board of Directors is comprised of seven directors. Four directors are appointed by the City Council. One director is appointed from each of these three governmental authorities: Tarrant County, Tarrant County College District, and Tarrant County Hospital District.

**TERMS**

The TIF Board of Directors has two-year terms. Places 1, 3, 5, and 7 are appointed in odd-numbered years; Places 2, 4, and 6 are appointed in even-numbered years.

# BENBROOK BOARDS AND COMMISSIONS
# TAX INCREMENT FINANCE REINVESTMENT ZONE NO. 1
# BOARD OF DIRECTORS

**MEETINGS**

The Board of Directors meets in an annual meeting in November and as called by the Chairman.

**QUORUM**

Four members constitute a quorum.

**OFFICERS**

The TIF Board of Directors Chairman is appointed by the City Council; the Vice-Chairman and Secretary are elected from among its members.

# BENBROOK NEIGHBORHOOD ASSOCIATIONS

**BELLAIRE COUNTRY PLACE**
817.569.0360

**THE MEADOWS**
817.244.2995

**TIMBER CREEK**
817.249.0459
wedunkin@juno.com

**WATERWOOD TOWNHOME**
817.308.8687
larrybc@earthlink.net

**NORTH BENBROOK**
817.244.4959

**MONT DEL ESTATES**
www.montdel.com

**RIDGLEA COUNTRY CLUB**
4305 Mira Loma Drive
Benbrook, Texas 76126

**LA BANDERA III**
Lb3hoa@gmail.com
www.labanderaphase3.org

**TRAIL RIDGE ESTATES**
817.249.0064

**TRINITY GARDENS**
971.612.2303

**ROLLING HILLS EQUESTRIAN ESTATES**
817.249.4757

**SOUTH BENBROOK**
817.249.7509
www.southbenbrook.blogspot.com

**WHITESTONE RANCH HOA**
972.612.2303
propmgr@visioncommunitiesmgmt.com

**TRINITY ESTATES**
817.673.0035

**LA BANDERA PHASE I & II**
http://labanderahoa.org

# RELATIONSHIPS WITH OTHER ENTITIES

In the course of its responsibilities for municipal governance, the City of Benbrook interacts with several public and quasi-public entities in various financial and non-financial relationships. Although not directly a part of the City's operations, these entities represent a significant environmental factor within Benbrook. The relationships are described in the Budget Document to facilitate the reader's understanding of the City's operational framework.

**TARRANT APPRAISAL DISTRICT**

The Legislature of the State of Texas has established one agency within each county to be responsible for appraising property values within the county. The Tarrant Appraisal District (TAD) provides this service to the taxing entities within Tarrant County. TAD is also responsible for maintaining accurate records on ownership, applicable taxing entities, and their exemptions. Any changes to the City of Benbrook tax rolls are forwarded to the City from TAD monthly to update City files. On approximately July 25 of each year, TAD provides a final appraisal roll of taxable property within the taxing jurisdiction of the City of Benbrook as of the prior January 1. Based on this information, the City Council sets an ad valorem tax rate and establishes any exemption policies that are within its statutory authority to do so for the fiscal year beginning October 1.

**TEXAS MUNICIPAL RETIREMENT SYSTEM**

Membership in the Texas Municipal Retirement System (TMRS) is a condition of employment for all full-time City employees. Members contribute seven percent of their gross earnings; prior to January 1, 2000, the employee contribution was 6.00 percent. The City of Benbrook contributes a percentage specified by TMRS each calendar year (17.47 percent for 2026 and 17.52 for 2027). Upon retirement, the employee’s accumulated deposits plus total accrued interest is matched by the City on a two-to-one basis. Effective October 1, 1996, City employees with twenty years of service are eligible to retire at any age. Effective January 2002, vesting requirements were reduced from ten years to five years; this change was approved by the Texas Legislature in 2001.

Board members for TMRS are selected by member cities throughout the State. Board members are responsible for establishing all policies regarding the investment of TMRS's monies and distribution of benefits to retirees within the guidelines set by the State legislature.

**BENBROOK WATER AUTHORITY**

The Benbrook Water Authority (known as the Benbrook and Sewer Water Authority from its establishment until September 1, 2005) provides water and sanitary sewerage disposal services within Benbrook's city limits. The Benbrook Water Authority was created by a special act of

the Texas Legislature. The board of directors of the Benbrook Water Authority is elected by the voters of Benbrook and is responsible only to those voters. The Benbrook Water Authority Board selects the management and sets the policy for the Benbrook Water Authority.

The Benbrook Water Authority bills and collects waste disposal fees for City services provided through the City's contractor. Effective October 1, 2007, the Benbrook Water Authority bills and collects the City's Stormwater utility fees.

The City performs street cuts and repairs for the Benbrook Water Authority when it is necessary to disrupt Benbrook streets to access water and sewer lines; the Water Authority reimburses the City. This partnership ensures that repairs are completed expeditiously and according to City standards.

**BENBROOK AREA CHAMBER OF COMMERCE**

The Benbrook Area Chamber of Commerce serves the Benbrook area. The organization promotes business investment within the Benbrook area. The City and the Chamber have joined forces to help build a better community. The Economic Development Corporation also works closely with the City and the Chamber to promote Benbrook and to attract new commerce.

**TARRANT COUNTY**

**Property Tax Services**

Effective October 1, 1998, the City of Benbrook contracted with Tarrant County for the collection of current property taxes. The County generates the tax statements, forwards the statements to the property owner or mortgage company, and collects the revenue. The County forwards the revenue to the City.

**Fire and Emergency Management Services**

In 1998-99 the City and County entered into a contract for Benbrook to provide fire services to unincorporated areas of Tarrant County; the agreement was expanded in 2008. The contract was renewed effective October 2015. The annual contract for fire and emergency management services for unincorporated portions of Tarrant County provides: a base rate of $110,000 in compensation to the City of Benbrook for services rendered; provision of a County-owned tanker for operation by the Benbrook Fire Department; provision of a County-owned brush truck; use of two thermal imaging cameras; approximately $152,000 in compensation to the City from points awarded by the County; $60,000 towards the replacement of an ambulance; and $20,000 for the purchase and replacement of fire-fighting equipment.

The provision of the County-owned brush truck and tanker to the Benbrook Fire Department allows the City to use this equipment in Benbrook and within the unincorporated portions of the County.

**Public Works Projects and Purchasing**

Tarrant County assists the City of Benbrook with street overlay projects and allows the City to purchase supplies and equipment through the County's Cooperative Purchasing Program.

**CITY OF FORT WORTH**

Since the City of Fort Worth and the City of Benbrook share common borders, it is often economical for both cities to join forces in an effort to provide municipal services at the lowest rates possible. The City of Fort Worth and the City of Benbrook have shared the cost of rebuilding border streets in previous years, and plan to continue this practice in the future. The cities of Benbrook and Fort Worth entered into a contractual arrangement to provide mutual aid for fire services. Prior to 2006, the cities had a contract for Fort Worth to provide fire protection services to North Benbrook.

**Boundary Adjustment Between the City of Benbrook and the City of Fort Worth**

**History**

In 1968, the City of Fort Worth and the City of Benbrook adopted an apportionment agreement allowing Fort Worth to annex a 10-foot strip surrounding Benbrook. Minor adjustments to that boundary occurred in 1980, 1984, and 1987.

Following the initial 2005 meeting, the two cities approved a minor boundary adjustment to allow access to Skyline Ranch through Benbrook. Benbrook also offered fire service to Skyline Ranch on an interim basis. The two cities also cooperated on an asphalt overlay of Chapin Road, relocation of a Fort Worth sewer main in Mary's Creek Drive, and a joint flood study of Mary's Creek. Benbrook also adjusted the right-of-way along Chapin Road.

Following the February 2005 meeting, representatives of the two cities negotiated off and on until Benbrook Staff prepared the initial draft of the Joint Ordinance in 2009. Negotiations continued on an ongoing basis. In 2011, Fort Worth required that Benbrook hire a registered professional surveyor to prepare metes and bounds descriptions of all of the affected tracts. After several years of negotiation, the two cities agreed on acceptable language regarding any future vehicle bridge over the Clear Fork in January 2014.

In September 2014, Fort Worth mailed a joint letter to all affected property owners describing the proposed action in general terms. Staff responded to several questions from residents and business owners from outside of Benbrook.

**Summary of Agreement**

Under the agreement, Benbrook will receive the following:

- A portion of the Helen Groves tract (992.72 acres) will be dis-annexed by Fort Worth and transferred to Benbrook's extraterritorial jurisdiction (ETJ). Benbrook will annex this property at the appropriate time under the provisions of State law.

- A 35.44-acre tract near the intersection of Loop 820 and Old Aledo Road will be transferred from Fort Worth's ETJ to Benbrook's ETJ.

- A 4.76-acre portion of Z. Boaz Park on the west side of Benbrook Boulevard (US 377) will be transferred from Fort Worth's city limits to Benbrook's city limits. A deed covenant on the property limits its use to a public park.

- A small portion (3.6 acres) of right-of-way at the intersection of RM 2871 and Rolling Hills Drive will be transferred from Fort Worth's city limits to Benbrook's city limits.

- A 92.43-acre portion of Fort Worth's city limits of Corps of Engineers property along Stephens Road will be transferred to Benbrook's city limits.

- A 437.76-acre portion of Fort Worth's ETJ along Stephens Road (including Benview Court and Dove Court) will be transferred from Fort Worth's ETJ to Benbrook's ETJ. Benbrook has no foreseeable plans to annex this area.

- A small (0.73 acres) section of Union Pacific right-of-way at the railroad crossing over Walnut Creek.

In exchange, Fort Worth will receive:

- A 748.35-acre portion of Pecan Valley Park (including a portion of the golf course and a portion of Benbrook Lake) within Benbrook will be dis-annexed by Benbrook and transferred to Fort Worth's ETJ.

- A 27.98-acre portion of Clear Fork Park within Benbrook will be transferred from Benbrook's city limits to Fort Worth's city limits.

- A 14.79-acre tract on the east side of Benbrook Boulevard (US 377) containing the Park Ridge Stables will be transferred from Benbrook's city limits to Fort Worth's city limits.

- A 1.38-acre tract on the east side of Benbrook Boulevard (US 377) north of the railroad (known as the old City/County garage) will be transferred from Benbrook's city limits to Fort Worth's city limits.

- Benbrook agrees to dedicate a sewer easement through Whitestone Golf Course to facilitate sewer service to Fort Worth west of Benbrook. The exact alignment and construction schedule will be determined later.

- Benbrook agrees to not file suit over Fort Worth's proposed Mary's Creek wastewater treatment plant but reserves the right to participate in the permitting process.

- Benbrook agrees to coordinate the location and design of any future vehicle bridge over the Clear Fork.

As part of a related Interlocal Agreement between Fort Worth and the Benbrook Water Authority (BWA-included in the Joint Ordinance as Exhibit M), the Certificate of Convenience and Necessity (CCN) boundaries of each City will be adjusted to reflect the city limits. In addition, the BWA will provide up to 2.88 million gallons per day (MGD) of treated water and fire flow and up to 0.6 MGD of sanitary sewer capacity to a portion of Fort Worth's service area to the west of Benbrook on an interim basis. If BWA's lacks capacity, Fort Worth will provide treated water to Benbrook on a pass-through basis. All costs for extending service (including meters) will be the responsibility of the developer, and BWA is not obligated for any expense.

**Next Steps**

Following adoption by the Benbrook City Council, the Fort Worth City Council considered and approved the Joint Ordinance on the September 23, 2014 agenda. The BWA formally approved their Interlocal Agreement with Fort Worth on October 7, 2014.

Upon adoption of the Joint Ordinance by both cities, some boundaries changed as specified in the Ordinance. In cases where extraterritorial jurisdiction was transferred to Benbrook, Staff developed an Annexation Plan for consideration by City Council, in accordance with State law. These annexations were scheduled in 2015.

**NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS**

The North Central Texas Council of Governments (NCTCOG) was established in January 1966 to assist local governments in planning for common needs, co-operating for mutual benefit, and coordinating for sound regional development. NCTCOG is a voluntary association of governments in a sixteen-county region, centered on the two urban centers of Fort Worth and Dallas. Benbrook is one of over 230 member governments including 226 municipalities, 16 counties, 16 appraisal districts, 132 school districts, 43 colleges and universities, and 34 special districts. Membership dues, paid annually by the City and budgeted in the Non-Departmental account, are computed according to a population-based formula.

**UNITED STATES ARMY CORPS OF ENGINEERS**

The City entered into a contract dated March 24, 1977 with the United States Government to construct general recreational facilities at Benbrook Reservoir (Dutch Branch Park). Construction of the first phase of improvements was completed in 1978 and additional improvements were completed in 1980 and 1984. The improvements were constructed by the Corps of Engineers. The City of Benbrook and the Corps of Engineers agreed to share the cost of the construction equally. The City's share of the cost was paid to the Government in the form of four notes: one originating in 1978, two originating in 1980, and the last originating in 1984. Each of the four notes was payable over a period of fifty years. Payment of these notes and interest was reflected in the Debt Service Fund. In October 2010, the City Council authorized Staff to pay-off these notes; approval was granted after the 2010-11 Budget was adopted.

**BENBROOK LIBRARY DISTRICT**

In 1998, Benbrook's voters authorized the collection of a one-half cent sales tax to finance the Benbrook Library District. This special district, separate from the City of Benbrook, is established to oversee the planning, construction, and operation of a library within Benbrook. The Board hired the first Director in October 1999; two part-time employees were added in 2000. In 2000 the Board agreed to purchase the Benbrook Senior Activity Center Building from the City of Benbrook; this building now houses the Benbrook Library. The City constructed this facility with Community Development Block Grant funds. The sale of the facility required that the City of Benbrook re-pay all grant funds used for construction of the facility. In February 2001, the Library hired two full-time Librarians. In 2006, the Library facility began expansion of the facilities; completion was in 2008. In 2008, the Library hired an additional full-time employee to provide clerical and administrative support. In late 2011 an Assistant Library Director was hired. In 2012 a third Librarian position was added; a fourth Librarian was added in 2016.

In the summer of 2013, the City of Benbrook and the Benbrook Library District partnered by sharing costs for the construction of a sidewalk on the north side of Mercedes Street from the intersection of Winscott Road and Mercedes Street to the property line separating the border between the Benbrook Library District and the Benbrook Water Authority.

The City allows the Benbrook Library District employees to participate in the City's group health, life, vision, and dental insurance plans. The Benbrook Library District pays the actual costs for premiums plus an administrative fee based on indirect costs.

**YMCA**

In May 2000, the Benbrook Community Center/YMCA (BCC/YMCA) began operating as a multi-purpose center providing recreation, leisure, sports, and social activities to Benbrook's residents and members of the YMCA. This facility was constructed through bond funds approved by Benbrook's voters in 1997.

The City contracted with the YMCA to provide administrative and operational services to the BCC/YMCA. With the opening of the BCC/YMCA, the City ceased offering recreation classes at the Community Center and stopped receiving revenue from these classes. The YMCA receives all revenue from membership fees and from program fees. The YMCA also pays for salaries and other operating expenses. The City agreed to subsidize a portion of these costs until the YMCA obtained 1,000 members. This goal was reached in 2000 and membership has remained above the goal since this date. City employees and their families are exempt from paying the YMCA's enrollment fees; the City pays half of the monthly membership fees for employees and their families.

In the 2005-06 Budget, funds were allocated to complete the Benbrook Community Center/YMCA Expansion Study. The proposed building expansion was approximately 13,500 square feet and increased the total "under roof" facility size to 45,500 square feet. Key recommended facility enhancements included: expansion of the fitness (equipment) area, expansion of the childcare area, addition of office space, addition of a teen center, addition of a locker room, addition of an aerobics room, and addition of an outdoor skate park. In 2009 the City issued a request for proposal for the expansion of the BCC/YMCA; construction was completed in 2010.

# COMMUNITY PROFILE

## LOCATION

Benbrook, Texas is located in southwest Tarrant County adjacent to Fort Worth. Benbrook is located at the intersection of Interstate 20, Interstate Loop 820, and Benbrook Boulevard (U. S. Highway 377). Benbrook is a part of the Fort Worth-Arlington Metropolitan Statistical Area (MSA), part of the Dallas-Fort Worth Metroplex. Benbrook encompasses twelve square miles of land and has 1,069 total park acres. Benbrook is located in the Central Time Zone, midway between the east and the west coasts.

## POPULATION

In 1970 Benbrook had a population of 8,169. By 1980, the population had increased to 13,579. In 1990 the population, according to Census data, was 19,564. In the 2000 Census the population increased to 20,208 and by 2010 had grown to 21,234. In the 2020 Census the population is now 24,520. Steady growth of population is predicted based upon current development.

## CLIMATE

Benbrook has a temperate climate, with average high temperature of 96.00 degrees Fahrenheit (or 35.56 Celsius) in August to an average low temperature of 33.90 degrees Fahrenheit (or 1.11 Celsius) in January. Average annual rainfall is 29.46 inches, with less than three inches of snow.

## GOVERNMENT

Benbrook was settled in 1850 and was incorporated in 1947. The City Charter was adopted in 1983 and amended in 1990 and 1997. Benbrook has a Council-Manager form of government with a seven-member City Council (Mayor and six City Councilmembers) all elected at-large.

The City has 130 full-time positions authorized within the following functional areas: General Government, Staff Services, Public Safety, Public Services, and Community Development; one position is authorized for the City Marketing Activity financed through the Hotel/Motel Occupancy Tax. The City provides police, fire, ambulance, municipal court, street maintenance, parks, animal control, community development, planning, inspection services, and engineering services for the community.

The City has a zoning ordinance and award-winning comprehensive plan. Both the City's Comprehensive Annual Financial Report and Annual Budget and Program Objectives are recognized for their excellence in reporting and presentation by the Government Finance Officers Association.

The City was rated in 2021 and received a bond rating of AA+ according to Standard and Poor's and Aa2 according to Moody's Investor Services.

**PUBLIC SAFETY**

Benbrook has one of the lowest crime rates in Tarrant County. Part I crimes per 1,000 population were 23.86; Benbrook's big city neighbor, Fort Worth, had a rate of 49.27 per 1,000 population. The Benbrook Police Department is headed by the Chief of Police and is staffed by the Commander, Lieutenants, Sergeants, Detectives, Corporals, Police Officers, Police Services Supervisor, Administrative Manager, Communications Specialists, and Animal Control Officer.

The Benbrook Fire Department is comprised of 31 full-time employees (Chief, Assistant Chief, Captains, Lieutenants, Firefighter/Paramedics, and Firefighter/EMTs), part-time employees in the Auxiliary City Fire Support Unit (ACFSU who are on call every third day), and volunteer firefighters who donate their time to Benbrook. The City of Benbrook and the City of Fort Worth have a mutual aid agreement. Benbrook has a tanker truck assigned from Tarrant County to assist in combating fires in unincorporated parts of the County. The Benbrook Fire Department provides ambulance services to all of Benbrook. Effective October 1, 2006, the Fire Department also provides fire service to all areas of Benbrook; prior to this date, the City of Fort Worth was contractually responsible for responding to fires in North Benbrook. Benbrook's fire insurance ISO rating is 2 and the CRS floodplain management rating is 6.

The Municipal Court convenes one day each month to render decisions on traffic fines and other misdemeanors; a separate juvenile court is also offered once each month. The Judge and Magistrate are part-time employees. Prosecutor duties are performed by the firm that provides City Attorney services. The Municipal Court Manager is a full-time position and is assisted by the Deputy Court Clerk. The Benbrook Municipal Court became a court of record in 2005.

**TAXATION**

Citizens of Benbrook are assessed ad valorem taxes by the City of Benbrook, Tarrant County, the Fort Worth Independent School District, Tarrant County College, and the Tarrant County Hospital District. The Tarrant Appraisal District (TAD) assesses property throughout Tarrant County. Every year, TAD re-appraises a quadrant of the County; Benbrook has a complete re-assessment every four years. Through TAD, homestead, disability, veterans, and over-65 exemptions are available. The City has a policy to grant tax abatements for qualified industries. The City contracts with TAD for these services. In October 1998, the City contracted with Tarrant County to bill and to collect all ad valorem taxes. The City contracts with a local legal firm to collect delinquent taxes. The sales tax in Benbrook is 8.25 percent and is distributed among the City (1.00%), the State of Texas (6.25%), the Benbrook Economic Development Corporation (0.50%), and Benbrook Library District (0.50%).

Like all Texas cities, Benbrook does not have State corporate or personal income tax. The State Franchise Tax is 0.50 to 1.00 percent of total revenue depending upon the entity. Unemployment insurance is 2.80 percent of the average industry rate, based on experience.

**FINANCIAL INSTITUTIONS**

Benbrook has four financial institutions within the city limits: PNC Bank, JP Morgan Chase Bank, Pinnacle Bank, and Wells Fargo Bank.

**EDUCATION**

Benbrook is part of the Fort Worth Independent School District. Two elementary schools are located totally within Benbrook. Benbrook Elementary currently has 729 students and a 27:1 ratio of students to teachers. Westpark Elementary currently has 489 students and a 22:1 student/teacher ratio. Benbrook students comprise a portion of the 809 students who attend Waverly Park Elementary School. Benbrook students attend middle school in two schools: Benbrook Middle School, which opened in located in 2011, and has 761 students with a 25:1 student/teacher ratio and Leonard Middle School with 726 students and a 27:1 student/teacher ratio. Western Hills High School is located within Benbrook's city limits. The student/teacher ratio at Western Hills High School is 27:1 with 1,208 students from Benbrook and from Fort Worth; the average SAT score for students is 1,180. Benbrook High School has 135 students with a student/teacher ratio of 30:1.

Benbrook students also have the opportunity to attend other high schools in the FWISD to participate in Advanced Academic Programs offering specialized courses in science and engineering, law and government, finance and communications, and medical and health sciences.

Vocational/technical training is available to Benbrook students through the Fort Worth ISD and Tarrant County College. The following colleges and universities are within easy commuting distance: Tarrant County College, University of Texas at Arlington, Texas Christian University, Southwestern Baptist Theological Seminary, Texas Wesleyan University, University of North Texas Health Science Center, and Tarleton State University’s Southwest Metroplex campus.

Benbrook's citizens value education. Of Benbrook's total population, 95.74 percent are high school graduates, 45.42 percent are college graduates, and 13.46 percent have advanced degrees. Of Tarrant County's total population, 83.40 percent are high school graduates, 23.90 percent are college graduates, and 9.10 percent have advanced degrees.

**DEMOGRAPHICS**

The median age of Benbrook's population is 43 compared with the 33.50 median age of Tarrant County. Benbrook's ethnic composition is 65.49 percent white, 9.15 percent black, 19.39 percent

Hispanic (overlaps with other categories), and 5.97 other. The median family income is $90,067. The median family income for Tarrant County is $65,072. Benbrook's per capita income is $34,209; the per capita income for Tarrant County is $28,266. The percentage of Benbrook's population categorized as poverty is 7.40 percent; 15.20 percent of Tarrant County's population is in this category.

**HOUSING**

Benbrook has a total of 10,787 housing units. Approximately 66.1 percent are owner-occupied homes; 30.6 percent are renter-occupied; 3.3 percent are vacant. The average value of a home in Benbrook is $280,799 and the average value of a home in Tarrant County is $284,985.

**LABOR FORCE**

Benbrook's total civilian labor force is 13,067 compared with Tarrant County's 970,824. Benbrook's unemployment rate is 6.3 percent compared with Tarrant County's rate of 7.3 percent.

Workers in Benbrook are employed in the following industries: agriculture and mining (319); construction (380); manufacturing (414); wholesale trade (132); retail trade (1,362); transportation and communications (405); finance, insurance, and real estate (526); services (2,796); and public administration (255).

The primary employers in Benbrook are Wal-Mart (308); Gilco Contracting, Inc. (187); Renaissance Park Nursing Home (140); Benbrook Nursing and Rehab (130); City of Benbrook (129); Benbrook Community Center/YMCA (105); Oncor Electric Delivery (90); and Gardner Denver Service Center (85).

**TRANSPORTATION**

Benbrook has access to several aviation facilities in the Dallas/Fort Worth area. Dallas/Fort Worth International Airport is located twenty-three miles northeast of Benbrook; D/FW Airport has almost 2,000 flights daily to over 163 destinations worldwide. Alliance Airport, an industrial airport with a 9,600 foot runway, is located just twenty miles north of Benbrook. General aviation facilities are available at Bourland Field (6.50 miles from Benbrook), Meacham Field, and Spinks Field.

Benbrook is served by numerous interstate and intrastate motor freight companies. Carriers include Central Freight Lines, Roadway Express, Yellow Freight, SAIA Motor Freight Lines, and Con-Way Southern Express.

Benbrook is served by a main line of the Union Pacific Railroad. Services in nearby Fort Worth include the Burlington Northern Santa Fe Railroad.

Benbrook is located at the intersection of Interstate Highways 20 and 820 and Benbrook Boulevard (U. S. Highway 377). Benbrook is also served by U. S. Highway 580 (Camp Bowie West) and State Highway 183 (Southwest Boulevard).

Traffic volume - based on average annual daily traffic - on Interstate 20 is 84,847, on Interstate Loop 820 is 54,181, on Benbrook Boulevard (U. S. Highway 377) is 51,323, on State Highway 183 is 41,963, on Camp Bowie West is 19,066, and on RM 2871 is 9,431.

Benbrook has 132 miles of paved streets; 99 miles are City-owned paved streets. City streets are maintained by the Public Works Department of Benbrook's Public Services Division. Each summer, Tarrant County provides equipment and some staff to assist the City in the overlaying of Benbrook streets; the City pays for all materials.

**COMMUNITY SERVICES**

Park acres in the City of Benbrook currently total 1,069. Timbercreek Park, located at 900 Park Drive, encompasses 17.40 acres along Timbercreek and includes two tennis courts, playground equipment, a practice soccer field, a multi-use court, pedestrian bridge, picnic facilities with barbecue grills, and the Benbrook Community Garden. Mont Del Park, located at 14 Mont Del Drive, is a small neighborhood park with a duck pond, fountain, and bench areas in the Mont Del Estates area.

Facilities at Twilight Park, located at 4110 Twilight Drive, include playground equipment, swing set, pedestrian bridge, benches, and picnic tables. Rolling Hills Park, located at 6970 Rolling Hills Drive, features a playground area, circuit training stations, a lighted sand volleyball court, a lighted half-basketball court, walking loop, covered picnic tables, restrooms, and water fountains. South Benbrook Park, dedicated in November 2017, is a pocket park located at 1119 Cozby West and was built through a partnership between the Benbrook United Methodist Church and the City of Benbrook; amenities include a playground, picnic tables, bicycle racks, benches, and a walking track.

In addition to the park land owned by the City, Benbrook leases Dutch Branch Park (278 acres) on the shore of Benbrook Lake from the U. S. Army Corps of Engineers. On this land, Benbrook currently provides a walking track, lighted sand volleyball courts, tennis courts, basketball goals, baseball/softball diamonds, soccer fields, duck pond, pavilions, picnic areas with grills, restrooms, a large area known as Robot Park playground, and Castle Park.

Castle Park was built through a community effort to commemorate Benbrook's fiftieth year of incorporation. Citizens, businesses, and workers donated time, money, materials, and expertise to build Castle Park. A non-profit organization was established to coordinate the park, planning, development, and construction of Castle Park were restored in 2009-10.

## COMMUNITY PROFILE

In the summer of 2006, the City designated portions of Winscott Road as official bike routes and installed appropriate signs and markings. Additional bike routes were dedicated in 2008. The Winscott Road Hike/Bike Trail connects Benbrook to the Trinity Trail system. Future plans include a comprehensive on-road and off-road network.

The Benbrook Community Center opened in May 2000. This facility was approved by Benbrook's voters in the last capital improvement projects election. The City has contracted with the YMCA to operate and administer Benbrook Community Center. The Benbrook Senior Citizens Center and Senior Activity Center were both constructed and expanded with Community Development Block Grant funds. Up until October 2000, these two centers provided a location for senior citizens to congregate, attend classes, and participate in regularly-scheduled and special events. An expansion of this facility was completed in 2010.

In 2000-01 the Benbrook Library District purchased the Senior Activity Center from the City to use as the Benbrook Library; the City was responsible for re-paying all federal grant funds used to construct and furnish this facility.

In 1998 Benbrook's voters authorized a one-half cent sales tax to finance the Benbrook Library District. This organization is totally separate from the City of Benbrook. In October 1999 the Board of Directors hired a Library Director to oversee site selection and construction of a new library facility. In 2000 the Library hired two part-time staff members. In 2000-01 the Benbrook Library District purchased the Senior Activity Center from the City to house the Benbrook Library, hired two additional full-time Librarians, and began offering Benbrook a full complement of library services.

The Benbrook Public Library has a total of 35,000 volumes, and as a member of the North Texas Regional Library System has access to materials throughout the system. The Library began expansion of its facilities in 2006-07; this project was completed in 2008. In 2017-18, the Library increased staffing levels.

## UTILITIES

Electric power is deregulated and provided by several retail electric providers including TXU Energy, Reliant Energy, First Choice Power, Direct Energy, and Green Mountain Energy. The transmission and distribution service provider is Oncor Electric Delivery. Transmission lines include two 345 KV lines, three 138 KV lines, and one 69 KV line. Distribution voltage is available at 14.4/25 KV and 7.2/12.5 KV.

Natural gas is provided Atmos Energy Company. Benbrook is served by an 18-inch transmission line at 800 psi pressure.

Local telephone service is also deregulated. Among the major certified telecommunications providers is AT&T. Digital, fiber optics, cellular, and other advanced technologies are available.

Cable service is awarded on a contractual basis by the City of Benbrook. Spectrum (previously known as Charter) Communications currently has the franchise contract. Cable television as well as internet services are available to subscribers. The City of Benbrook has a City channel assigned and used to broadcast information; beginning in 2001-02 and continued for 2008-09, City Council meetings are broadcast to Charter Communication customers in Benbrook on a tape-delay basis. In 2007, the City began broadcasting the monthly Planning and Zoning Board Meetings on a tape-delay basis.

The City contracts with Allied Waste Systems for residential and commercial refuse collection services. Residential refuse is collected once each week. Services provided every Wednesday to residences include regular trash pick-up, recycling collection, and brush and bulky waste disposal. For households that require more frequent collection, special use "yellow" bags are sold by the City. Residents may use these bags on any Saturday for an additional collection. The cost of the "yellow bags" includes the collection cost.

Water and sewer service is provided by the Benbrook Water Authority (known as the Benbrook Water and Sewer Authority until September 1, 2005), an independent special district. Water is derived from Benbrook Lake and fourteen groundwater wells. Water is treated using conventional treatment with sand filtration. The water treatment plant has a maximum rated capacity of 12.00 million gallons per day, with maximum use to date of 9.75 million gallons per day. Additional peaking capacity of 1.10 million gallons per day is available with the well system. Wastewater is treated by contract at the City of Fort Worth's regional Village Creek Wastewater Treatment Plant. Wastewater capacity from Benbrook is not limited.

**BENBROOK CEMETERY**

The Benbrook Cemetery was established in 1885. Benbrook Cemetery was once known as the Merinda Seminary Graveyard. Today the Benbrook Cemetery is operated and maintained by the City of Benbrook. The Cemetery is located on Mercedes Street just west of Winscott Road across from the Benbrook Municipal Building and from Benbrook Elementary School.

Two cemeteries are actually located within the boundaries that are enclosed by the fence; however, there is not a formal distinction between the two cemeteries. In 1955, to make way for residential development, the Howard Cemetery (also known as the Howard Family Graveyard) was relocated from an area in southwest Fort Worth; the area in Fort Worth is now known as Tanglewood. The new home of the Howard Cemetery was a small strip of land adjoining the eastern edge of the Benbrook Cemetery. Outside of the fence that surrounds the Benbrook Cemetery, there are no signs that identify the cemetery as Benbrook Cemetery. There is, however, a sign for Howard Cemetery beside the gate that enters the corner of the complex.

In 1949, the Corps of Engineers relocated graves from five cemeteries to the Merinda Seminary Graveyard to clear the way for the construction of Benbrook Lake. The five cemeteries that were relocated were: Day, Hunter, January, Muhlinghause, and Mustang. Two other cemeteries were considered for relocation: the Maples Grave and Gilliand Cemetery. The Maples Grave Cemetery was not found, and the Gilliand Cemetery was determined to be above the maximum flood line and therefore could not be moved.

In the summer of 2013, three Girl Scouts completed a community project that provided a kiosk and better lot markings for gravesites in the Benbrook Cemetery.

Additional information regarding the Benbrook Cemetery is available on the City's website at www.benbrook-tx.gov. The City's website provides links for the Corps of Engineers website and for the cemeteries referenced.

# BENBROOK HISTORICAL BACKGROUND

The ability of the City of Benbrook to shape its future is intimately tied to its past. Prior transportation and land subdivision actions profoundly affect the ability to make future land use decisions by establishing the framework within which future development can take place. Prior economic activity tends to direct future economic activity along associated lines. Prior planning activities, whether implemented or not, also continue to influence land use decisions directly or indirectly.

Benbrook celebrated the City's fiftieth anniversary of incorporation in November 1997. As an incorporated City, Benbrook is one of the youngest in Tarrant County, but as a community, Benbrook is one of the oldest.

## NATIVE AMERICAN LIFE

Prior to the arrival of Anglo settlers, members of the Wichita, Caddo, Comanche, and Lipan Apache Native American tribes roamed the Benbrook area. Archaeologists estimate that the area has been inhabited for some 11,000 years. Indian communities looked for the same environmental factors as present communities, with the availability of an adequate water supply being a primary consideration. The confluence of the Clear Fork of the Trinity River and Mary's Creek provided such a watering place to tribes as they passed through the country-side hunting the large herds of buffalo that grazed within the area.

## EARLY ANGLO SETTLEMENT

Anglos originally settled the Benbrook area, part of the Peters' Colony established by the Republic of Texas, in the 1840s and 1850s. W. S. Peters of Kentucky was granted a contract to attract 250 families per year by offering 320 acres free to family men and 160 acres to single immigrants, plus a free cabin, seed, and musket balls. S. Edward and Nancy Wilburn of Missouri reportedly came to the area in 1843 as Family 107 of the Peters' Colony; they settled along Mary's Creek near Benbrook in 1854. A "Mary's Creek Post Office" was established sometime during the 1850s or 1860s, with Benjamin Richerson serving as Postmaster. Lemuel Edwards settled along the Clear Fork of the Trinity River near present day Hulen Street in 1848, with land holdings that eventually covered 4,020 acres.

A twenty foot by twenty-foot single room school building and Methodist church was built in 1857 near the Clear Fork of the Trinity River by Edward Wilburn. The structure was constructed on concrete and had a dirt floor; the structure collapsed in 1865 as a result of poor construction materials. Classes at the school had ceased during the Civil War. A new school and church known as "Old Rawhide" was built of lumber in 1872 by the Chapman, Edwards, Ward, Majors, and Wilburn

families. Newspaper accounts indicate twenty-seven students were enrolled in 1877 and forty-eight students attended in 1879. The building reportedly burned down in 1879. The school was re-established near the corner of the present Mercedes Street and Winscott Road, and was called the Miranda (or Marinda) School (or Marinda Academy) named after one of the Wilburn children, Mrs. Marinda Snyder, who donated five acres of land to the Marinda Seminary School. The site reportedly included a cemetery which probably was the beginning of the present Benbrook Cemetery, officially established in 1885. The building continued to serve as the Methodist church. The community was known by the name of the school during its early years. A post office was established at Benbrook in 1880.

Just three years later, the Marinda School and church was relocated to the intersection of Winscott Road and Old Benbrook Road where the present-day Weatherford (previously known as Computalog) building is located. Construction was on land donated by Mrs. Marinda Snyder. The Benbrook Common School District No. 58 was established in 1884. The school was renamed Benbrook School in 1885 and residents became the first district in Tarrant County to vote for a school tax. The school had sixty-four students by 1905.

**TRANSPORTATION - TRIALS AND TRIBULATIONS**

A branch of the "Old Chisholm Trail" passed through the area, crossing Mary's Creek at Rawhide Crossing in the area of the present Z. Boaz Park, and served as a route to avoid the main trail route through downtown Fort Worth. A branch trail, known as the Long Trail or Cleburne Cut-Off, extended from Raw Hide Crossing to Cleburne and shortened the trip by thirteen miles. The Butterfield Stage Line followed the Old Chisholm Trail and was headquartered in Bowie, Texas. An old water well used to water the horses was located on the Coder farm. From 1876 to 1881 the Fort Worth-El Paso Mail Route Stage Line also ran along Mary's Creek on its way west. The stage was reportedly robbed several times in the vicinity of Miranda. A gang known as the "Bold Banditti" (including Sam Bass) was responsible for many of these crimes; the "Bold Banditti" gang often took refuge in "Hell's Half Acre" on what is now the site of the Fort Worth Convention Center in downtown Fort Worth. Sam Bass reportedly robbed the Cleburne-Fort Worth stage at Mary's Creek in November 1877 and the Weatherford-Fort Worth stage on January 26, 1878. Fleming "Slim" Doggett robbed the Granbury stage near Benbrook; he was later slain by Texas Rangers on the H. C. Stephens farm.

In 1876, local resident James M. Benbrook petitioned the Texas and Pacific Railroad to place a station along Mary's Creek near Miranda where the railroad ran west out of Fort Worth. The line was completed to Benbrook in May 1880 and the railroad named the stop Benbrook Station after James M. Benbrook. In May 1893, James M. Benbrook sold the Texas and Pacific Railroad a half-acre of land for use as a depot for $25.00. During the 1890s, two trains stopped each day in

Benbrook. Just like the stage line, the railroad was an easy target for robbers; the line was particularly vulnerable at the wooden trestle bridge over Mary's Creek. In 1886, Congressman S. W. T. Lanham (who was later elected as governor) was a victim of a robbery near Benbrook while traveling from Weatherford to Fort Worth to give a speech on prohibition. The train was robbed by five men in June 1887 and again in September 1887; both robberies were attributed to the Rueben and James Burrows gang who later bragged about the train robberies they pulled in "Bend Brooke (sic)." A robbery in 1896 in broad daylight, allegedly by Eugene "Captain Dick" Bunch, was one of the last such robberies in Texas.

**FIRST FAMILIES**

The Peter Boaz family arrived in Birdville from Kentucky in 1873 and the family subsequently moved to Benbrook in 1878. Peter and Martha had nine children including: Will N., Hiram Abiff, Ex, and Z. Hiram Boaz, converted at one of the Old Rawhide Camp meetings, became one of the early leaders of the Methodist church in Benbrook. Hiram Boaz became a Methodist Bishop in 1922 and president of both Polytechnic College in Fort Worth (later known as Texas Wesleyan University) and Southern Methodist University in Dallas. After Peter Boaz's death, Martha Boaz married James M. Benbrook. J. A. Childers, ranch foreman for W. J. Boaz's 3,000 acre ranch, and later constable and county commissioner, built his home on Old Benbrook Road during the 1870s. Z. Boaz donated 136 acres of land to the City of Fort Worth as a public park in 1928; the land was donated to Fort Worth only because Benbrook did not have a municipal government or park department at that time. Z. Boaz died in 1935 and is buried along with his wife, Teck, who died in 1970 and an infant son, Thank, who died in 1898.

The Benbrook family had arrived in the Miranda area in 1874 from Illinois. The family built a large Victorian house on Walnut Creek east of the community in 1891. James Benbrook, known as "Squire" because of his English heritage, served as Justice of the Peace for many years. James M. Benbrook was born in Posey County, Indiana on June 20, 1831. He was the grandson of Ezekial G. Benbrook, born in North Carolina in 1748 and served as a Colonel with George Washington at Valley Forge. Ezekial's son James and his wife, Sarah Shadowen, were the parents of James. M. Benbrook. The family moved to Hamilton County, Illinois in 1845; James Benbrook married Martha Metcalf in 1852. James Benbrook served as a sergeant with the 40th Illinois Volunteer Infantry during the Civil War and was wounded in the hip in 1862. Following the Civil War, Benbrook and his family traveled south for his health; they settled in Miranda in November 1876. James and Martha had six children; three died in infancy. Of the other three children - Albert L. became a teacher, Monroe went into the furniture business in Dallas, and Ida married Dr. E. W. Snyder and moved to Brownwood. Martha died in July 1884 and was buried by the Baptist Church.

The families that lived north of the railroad station along Mary's Creek also built a school and church known as Chapin School after early settler I. H. Chapin. The Wallace's settled along Mary's Creek near the intersection of Chapin Road and Chapin School Road.

**DEVELOPMENT OF HIGHWAYS AND BYWAYS**

By the turn of the century, some of the initial transportation routes were established; many of these routes are still in use today. The Texas and Pacific Railroad line is now operated by Union Pacific and travels along Mary's and Walnut Creeks. A rail accident at the Mary's Creek trestle sent eighteen cattle cars into the creek in 1902 or 1903. The main settlement of Benbrook, located within a four-block area around the railroad station, was located near the present junction of Interstate Highway 20 and U. S. Highway 377 along Aledo Road. The settlement was reached from the east along the present Old Benbrook Road and Stove Foundry Road (now known as Vickery Boulevard). Winscott-Plover Road extended south along its present route to Dutch Branch, now submerged by Benbrook Lake. A road extended east from Winscott-Plover Road near the present Mercedes Street to cross the Clear Fork of the Trinity. Remnants of this county road are still evident on undeveloped land north of Timbercreek.

Winscott Road is named for early Fort Worth rancher, developer, and hotel owner Winfield Scott (no relation to the famous general of the same name). Scott was born in Kentucky in 1848 and moved to Tarrant County in 1868. The Winfield Scott Ranch covered over 12,000 acres in Tarrant, Johnson, and Parker Counties. Scott built and/or owned several hotels and businesses in Fort Worth and constructed Thistle Hill in Fort Worth as his private residence.

A new two-room brick school building was constructed in 1912 to replace the previous building located at Old Benbrook Road and Winscott Road. The $3,000 construction cost was financed by bonds. In 1918, a second teacher was added to the school. The school building was severely damaged by windstorms in 1913 and again in 1923. In 1936, the building was replaced again, this time by a larger, flagstone-constructed, four room structure with a stage and gymnasium. The $15,000 building was also financed by bonds and was built by V. A. Davis, who resigned from the school board to bid on the project; the landscaping was performed by the Works Progress Administration. Even with the larger building, some students had to be taught in the basement of the church next door.

**EARLY BUILDINGS AND CHURCHES IN BENBROOK**

One of the earliest buildings remaining in Benbrook is the Eddie Brustrum House at 8204 Old Benbrook Road, which was originally constructed about 1895 as the Methodist parsonage. The Corn House in far southwest Benbrook (11555 Highway 377 South) was built about 1919 by James Corn, a rancher who owned more than 55,000 acres. John Stevens, for whom Stevens Road is named,

was foreman on the Corn Ranch. M. N. Wallace purchased the "old Benbrook Home" property along Old Benbrook Road in 1921 and built two rock houses. The M. N. Wallace house at 8216 Old Benbrook Road was built in 1921. The Frank E. Wallace house is located at 8812 Old Benbrook Road and constructed in 1923. Frank E. Wallace was co-owner with M.N. Wallace of Benbrook's general store from 1936 until it was sold in 1941. F. E. Wallace also ran the post office with M. N. Wallace serving as mail carrier. The N. E. Wallace house at 8216 Old Benbrook Road was torn down in 1986.

The American Legion Paul Mansir Post 297 nearby at 8201 Old Benbrook Road originally was constructed in 1933 as the Benbrook Church of Christ. The Methodist Church built a new building from 1929 to 1931, in Greek Revival style, with funding from members and from rancher Cass Edwards.

Mr. Edwards believed that the Building Committee's original plans were too small. The building had a sanctuary upstairs, classrooms in the basement, and its own electric light plant. Bishop H. A. Boaz officiated at the opening with the Reverend Floyd Thrash serving as pastor. The building was later used by the Benbrook Pentecostal Baptist Church when the Methodists moved to a new location on Bryant Street in 1957. The Baptists and two other congregations met in a building erected on a one-acre plot donated by Z Boaz.

**WORLD WAR I**

Early during the first world war, General John J. "Blackjack" Pershing invited the Royal Canadian Flying Corps to establish training fields in Texas because of the mild weather. After looking at sites in Dallas, Fort Worth, Waco, Austin, Wichita Falls, and Midland, three sites were established in the Fort Worth vicinity - these sites in North Fort Worth, Everman, and Benbrook became known as the "Flying Triangle." The Royal Flying Corps used the fields from October 1917 to April 1918; the fields were then turned over to the U. S. Army. Taliafero Field Number 3 (later renamed Carruthers Field after Cadet W. K. Carruthers who was killed on June 18, 1917) was located south of Mercedes Street

in what is now the Benbrook Lakeside subdivision. When the U. S. entered the war, the field was renamed Benbrook Field and served to train American pilots.

The most famous casualty at Benbrook Field was Vernon W. Blyth Castle, part of the famous Vernon and Irene Castle dance team; the duo was best known for introducing the tango to the United States in 1913. Captain Castle, recipient of the French Croix de Guerre for his combat missions over Germany and Commander of the 84th Canadian Training Squad, was killed on February 15, 1918. Captain Castle's plane crashed while avoiding another airplane that was landing. Captain Castle's pet monkey and his student both survived the crash; the student's survival is attributed to the fact that he sat in the seat normally occupied by the instructor. The funeral for Castle was one of the largest held in Fort Worth and drew international attention. Castle's body was transported to New

York for burial. The training field and the thirty-four buildings and hangars were razed in the 1920s. A memorial for Vernon Castle was erected in 1966 at the crash site near the corner of Vernon Castle Avenue and Cozby West Street. The memorial included a replica of a Curtis Jenny and photographs of Castle and the airfield. As his eagle scout project, Jerret Martin, a Benbrook scout, restored the monument in 1997. The monument was rededicated as part of the City's fiftieth anniversary; the ceremony was attended by dignitaries from Canada, Great Britain, and the United States.

The only remaining building is an ammunition warehouse west of Highway 377 (Benbrook Boulevard); the foundations of several buildings can be found behind some of the homes along Cozby North Street. The City contacted the National Archives, the Defense Department, and the Texas State Library to find original plans for the airfield, but to no avail. Following the closure of Benbrook Field, the land was purchased by William Monnig and used as a dairy. The dairy was later acquired by Manning Trammell and then later by Mrs. Grace Cozby.

**GROWTH OF BENBROOK**

**1920s and 1930s**

Benbrook's population was estimated to be thirty-three people in both 1920 and 1930. The community's business base consisted of two stores. Other nearby communities in the 1930s included Chapin (twenty-five voters), Wheatland (population of forty and a school), and Primrose.

By 1935 the population had increased to one hundred sixty-one. Many imposing homes were built in the area in the 1930s by such people as Elliot Roosevelt (son of President F. D. Roosevelt). Mr. Roosevelt's home was in the area of what is now the east side of Benbrook Lake. Roosevelt's Dutch Branch Ranch covered approximately 1,300 acres in the Benbrook area. The ranch was purchased in 1935 by Elliot's wife, Ruth Goggins Roosevelt, and served as their home while Elliot was president of the Texas State Network. President Roosevelt visited his son at his ranch on four occasions from 1936 to 1944. The Roosevelts sold the ranch in 1944; Fort Worth oilman, Sid W. Richardson, purchased the ranch in 1946. Much of the ranch was condemned by the U. S. Government for construction of Benbrook Lake in 1947.

**1940s**

Ed Sproles, head of the Texas Motor Truck Transport Company, constructed the Sproles House to serve as the center of his large cattle ranch. Most of the house and outbuildings remain; most of the land was submerged by Benbrook Lake in 1947. In contrast to the opulent homes built during the 1930s, a "Hooverville" shanty town was located in Benbrook in 1933 during the Great Depression.

By 1940, the Benbrook community had grown to approximately one hundred people and three stores. The Benbrook Railroad Station was closed and torn down during this decade. Benbrook gained a temporary resident in the 1940s; Lee Harvey Oswald began his schooling here but moved shortly thereafter in 1946. In April 1941, construction began on a bomber plant operated by Consolidated Vultee Aircraft Company (Convair, later named General Dynamics, and then Lockheed Martin); the first B-24 "Liberator" bomber rolled off the assembly line in April 1942. The Tarrant Air Drome (later named Carswell Air Force Base) was established at the same time. In May 1947, the U. S. Corps of Engineers began construction of Benbrook Dam on the Clear Fork of the Trinity River. Authorized by the Rivers and Hazards Act of 1945, the dam was designed to prevent flooding; major floods occurred in the area in 1922, 1947, and 1949. The May 1949 flood killed ten people and left over 13,000 people homeless in Fort Worth following ten inches of rain in twelve hours. Benbrook Dam was completed in December 1950 and began impounding water in 1952.

Benbrook's first housing development, the Benbrook Estates subdivision, was platted in 1946; lots were typically 70 feet by 170 feet. On November 17, 1947 the residents voted 25 to 0 to incorporate as a village. The total area included in the new municipality was 13.3 square miles. The first mayor was Ed Sproles and the first aldermen included Mrs. Grace Cozby, J. A. Childers, W. J. Nolte, M. N. Wallace, and D. I. Sessums. Earl Cleveland was elected city marshal-tax collector. One of the first actions (Ordinance Number 2 adopted in August 1948)) was to create a Planning and Zoning Commission with the duty to recommend a master plan and zoning ordinance. The first zoning ordinance created a single zoning district "A" One Family; lots were required to be a minimum of 20,000 square feet and dwellings were required to be a minimum of 1,000 square feet in size. In 1949 the Benbrook Volunteer Fire Department was organized; Jim Childers served as the first Fire Chief.

The City also began addressing the need for a water supply. Initially homes were supplied by individual water wells. In 1949, the Worth Water Company was granted a twenty-five year franchise to install and operate a water system to serve Benbrook. The Benbrook Water and Sewer Authority was created in April 1955 by the Texas Legislature and assumed the assets of the Worth Water Company.

**1950s**

By 1950, Benbrook had three stores and 617 residents. The Dunlap Addition on Llano Street was platted in 1949. The Benbrook Lakeside Addition was platted in 1950 with typical lots of 225 feet by 225 feet. These subdivisions reflected the spirit of Frank Lloyd Wright's ideal subdivision where everyone owned an acre of land. However, to stimulate sales, the subdivision was replatted within a few years to 75 feet by 225 feet and again to 75 feet by 150 feet; homes sold for about $8,500. At the same time in 1950, the North Benbrook Addition was platted into lots 50 by 100 feet. A new

City Hall/Fire Station was built on Del Rio Avenue, just off Highway 377, in 1951. Also, in 1951, the City Council voted by a two-to-one margin to outlaw taverns. In August 1955, the City adopted its first subdivision ordinance which required developers to dedicate and construct adequate street and drainage facilities.

**1960s and 1970s**

The census of 1960 indicates that Benbrook had grown to 3,254 people. In 1961 the Texas Education Agency performed a study of the costs of building a Junior/Senior High School to educate Benbrook students. The estimated construction cost of $5,000,000 plus annual operating costs of $75,000 required a tax increase of 240 percent. As a result of this study, in 1962 the Benbrook Common School District became part of the Fort Worth Independent School District; the Chapin School District also merged with Fort Worth. By 1970, Benbrook had grown to 8,169 people. In 1972 City Staff had grown to thirty-one employees under the direction of City Administrator H. W. Jett. A new City Hall was built in 1976 on the corner of Winscott Road and Mercedes Street. In 1977, the City updated its Comprehensive Plan in a series of three reports, including: Land Use Studies; a Parks, Recreation, and Open Space Plan; and a Housing Element. The 1977 Plan proposed a mix of land uses that do not differ substantially from the City's current Plan - with the exception that the area south of Mary's Creek and west of Highway 377 was proposed for single family residential. The Park Plan proposed a series of nine new neighborhood parks, along with protection of flood plains and existing parks, and construction of a recreation facility/library. In 1978 voters approved bonds for a new fire station and for streets; a proposed bond issue for a recreation facility failed. A revised bond issue for drainage projects was approved in 1979. The Housing Element stressed conservation and rehabilitation of older stock housing.

Texas State law allows cities with populations over 5,000 to elect to have a home rule charter to provide more flexibility and authority of municipal government. Benbrook's first Home Rule Charter Commission was appointed in April 1975 to draft a charter, but the proposition failed on the ballot in January 1977. A second Charter Commission was appointed in April 1977, but the measure failed in August 1978. A third Commission was elected in April 1982 and the Charter finally passed in April 1983. The Charter was amended in 1990 and again in 1997.

**1980s**

In 1980, Benbrook had a total population of 13,579. A $4.1 million bond issue for streets and drainage was defeated at the polls in 1980. In May 1980, numerous homes were damaged by a hail storm; a tornado was sighted but not officially confirmed. Loop 820 was completed from Hulen Street to U. S. Highway 377 in 1981 and the remainder opened in 1982. In 1981 an election to merge the City with the Benbrook Water and Sewer Authority failed. Benbrook experienced a tremendous

building boom between 1974 and 1985 with a ninety percent increase in the number of single family houses built and a forty-fold increase in the number of multi-family dwelling units built. A bond election in 1985 approved funds for a police station, streets, and drainage improvements. However, building activity slowed considerably in the last half of the 1980s. The Benbrook Area Chamber of Commerce was created in 1986. In January 1989, voters turned down a bond election for streets, drainage, and a library.

**1990s**

By 1990, the City's population had reached 19,564 and the number of businesses had grown to over 400. However, the large majority of workers in Benbrook worked elsewhere. In 1991 the Defense Base Closure and Realignment Commission recommended the closure of Carswell Air Force Base and realignment as a Naval Reserve Center. The Air Force Base officially closed in December 1993. Voters also defeated a one-half cent sales tax for a library in May 1992. In March 1993 the Lockheed Corporation purchased the General Dynamics Aircraft Plant. In September 1997, voters approved an $8 million bond issue for streets, drainage, and an indoor community/recreation center. Also, in 1997, the community constructed Castle Park Playground using volunteer labor and donated materials; Castle Park's completion was part of Benbrook's 50th Year of Incorporation Celebration.

In 1998, Benbrook joined with Bled, Slovenia to sign a formal Sister Cities Agreement. Also, in this year, Benbrook's voters approved a half-cent sales tax for the Benbrook Library District; this separate governmental agency has the authority to collect funds for the construction and operation of a library. In 1999 Benbrook began a street overlay program with the assistance of Tarrant County to restore and prolong the useful life of residential streets. Also, in 1999, the City held Benbrook's first Household Hazardous Waste Collection.

**2000's**

Benbrook effortlessly emerged into the year 2000 without experiencing any glitches, downtime, or interruption of services as a result of Y2K. In 2000, the Benbrook Community Center/YMCA opened and began operating through a joint venture between the City of Benbrook and the YMCA. The Whitestone Golf Course also opened in the spring of 2000; this privately-owned golf course serves as a cornerstone for development and is attracting new homeowners and businesses. In 2002 voters allowed the sale of alcoholic beverages at Benbrook restaurants.

In 2005, the Benbrook Council approved the issuance of $2,500,000 in certificates of obligation to provide funds for Tax Increment Financing (TIF) projects. TIF projects include: the Interstate 20 Ramp Location that was completed in the summer of 2006, the Walnut Creek Sewer Line, and the Benbrook Town Crossing project.

**2010's**

In 2010, Benbrook had a total population of 21,234. In early February 2010 during a City Council meeting, the Fire Chief provided an overview of the CodeRED Weather System that was funded in the 2009-10 Budget. The City may use this community communication and notification system to alert residents of severe weather conditions in the area. This presentation proved valuable and timely. The Tarrant Regional Water District partnered with the City of Benbrook to provide hike and bike trails along one of the City's main thoroughfares, Winscott Road.

The opening of the Wal-Mart in October 2010 spurred development along the Benbrook Boulevard corridor. Chase Bank, Panda Express, Chick Fil-A, and other establishments began doing business in Benbrook. Sales tax collections increased for the City as a result of the new businesses and industry.

In February 2012, the City's website went mobile. The City continued its efforts to provide communication tools that further engage citizens. By using mobile phone application technology, the City's Information Technology Department added to the City's website a more user-friendly version for those who access the internet through smartphones. For smartphone users, the new "mobile" webpages are easier to view, browse, and navigate.

Rolling Hills Park was officially opened on April 14, 2012. The Benbrook City Council and City Staff, along with several dozen community members, celebrated the opening of Rolling Hills Park, located at 6970 Rolling Hills Drive. Rolling Hills Park is the first neighborhood park to be constructed in Benbrook in nearly thirty years. The 4.3 acre park offers amenities for the entire family; facilities include: a jogging trail, pavilion, picnic tables, a sand volleyball court, shaded playground equipment, outdoor exercise equipment, and a half-court basketball court.

The Benbrook City Council approved funding of the Fire Station Expansion Project in 2011-12 through the use of General Fund reserves that were transferred to the Capital Projects Fund. Purchase of the land was finalized in 2011. The contract for the construction of the expansion was awarded in August 2012. The project was completed on-time and within budget in 2013.

Benbrook is enjoying stable growth in the form of construction with new residences valued close to twelve million and with new commercial buildings valued at over three million. Towards the end of 2014, four new residential developments were completed or under construction adding a total of 307 new residential lots in the following areas: Whitestone Ranch, Phase 4; Brookside at Benbrook Field Addition, Phase II; La Cantera at Team ranch, Phase III; and Palomino Estates, Phase II.

In 2015 work began on the widening of Benbrook Boulevard/U.S. 377 by the Texas Department of Transportation (TxDOT) creating trials and tribulations for motorists and businesses. The FWISD

began construction of the new Westpark Elementary School in 2015; the 80,281 square-foot elementary school opened for the 2016-17 school year. The new school supports the continued transition to Benbrook Middle/High School which welcomed its first sophomore class for the 2015-16 school year.

February featured the awarding of a design contract for the new animal shelter; the construction contract was awarded in September. Engineering and construction plans were developed for the extension of Vista Way from Mercedes Street to the Interstate 20 frontage road – just west and parallel to Benbrook Boulevard; this roadway is another project to improve and to encourage commercial development.

The year 2017 marked a significant uptick in the Benbrook housing market with new homes constructed in five new subdivisions.

In 2019 we saw the completion of the City's new Animal Shelter Building along with several other projects, including Vista Way Extension, Benbrook Field Drive, Plantation West Drainage, Police Building Drainage, and the Police Department Jail Renovation. Highway 377 was substantially complete in 2018 with the irrigation being installed in 2019 and the landscaping being complete in 2020.

In 2019 once again several events took place. In March the Benbrook's Relay for Life, the American Cancer Society's annual event that supports the fight against cancer, honors cancer survivors and their caretakers, and remembers those who lost their battle. In September the City had its annual Trash Bash where volunteers picked up trash in Dutch Branch Park. In October the City had its annual Heritage Fest at Dutch Branch Park. Benbrook will end the year with Holiday in the Park with fireworks, Christmas tree lighting, and other events to celebrate the spirit of Christmas and to give thanks.

**2020**

In 2020 the COVID-19 pandemic spread across the world. Businesses were shut down to prevent the spread of the virus. Citizens were required to wear masks covering their mouth and nose, and wash hands frequently. In addition, Texas Senate Bill 2 went into effect reducing the property tax cap on M&O from 8 percent to 3.5 percent. To better position the City for potential loss of revenue no decision packages were approved in the 2020-21 budget.

**2021**

In 2021 the Benbrook citizens voted to approve the issuance of $22.0 million in General Obligation bonds for the construction of a new municipal complex that will house City Administration, the Police Department, and Senior Center. Existing buildings will be torn down, and the new municipal

building constructed where the existing buildings are located. The new complex will serve as an anchor to a new downtown in Benbrook with restaurants, retail, and other businesses. The municipal complex was completed in 2024.

## BUDGET GLOSSARY

The 2026-27 Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget Document in understanding these terms, a budget glossary has been included.

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

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

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

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

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

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

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

**AUDIT** — A comprehensive investigation of the manner in which the government's resources were actually utilized. The audit can be classified as a financial audit or a performance audit. A financial audit is a review of the accounting system and related financial information to determine how government funds were spent and whether expenditures complied with

| | |
|---|---|
| | the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. |
| **BALANCE SHEET** | A financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specified date. |
| **BOND** | A written promise to pay a specific sum of money at a specified date or dates in the future, together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue bonds. These bonds are most frequently used for construction of large capital projects such as streets, drainage, and buildings. The repayment of both the principal and interest are detailed in a bond ordinance. |
| **BONDED DEBT** | That portion of indebtedness represented by outstanding bonds. |
| **BOND ORDINANCE** | An ordinance or resolution adopted by the legislative body that authorizes a bond issue. |
| **BUDGET** | A financial plan, for a specified period (fiscal year), of operations that matches all planned revenues and expenditures with services provided to the residents of the City. |
| **BUDGET ADJUSTMENT** | A procedure, established by the City Charter, used to revise a budget amount after the budget has been adopted by the City Council. |
| **BUDGET CALENDAR** | The schedule of key dates which the City Staff follows in the preparation, adoption, and administration of the budget. |
| **BUDGET DOCUMENT** | The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council. |
| **BUDGET MESSAGE** | The opening section of the budget document that provides the City Council and the public with a summary of the most important aspects of the budget, changes from prior years, and views and recommendations of the City Manager. |

| | |
|---|---|
| **BUDGET ORDINANCE** | The official enactment, by the City Council, to authorize legally the City Staff to obligate and expend the resources of the City. |
| **BUDGETARY CONTROL** | The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue. |
| **BUDGETED AMOUNT** | An authorization made by the City Council which permits the City to incur obligations and to make expenditures of resources. |
| **BUDGETED FUNDS** | Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The Budget Document that is submitted for City Council approval is comprised of budgeted funds. |
| **CAPITAL ASSET** | A fund established by the City Council to finance major equipment purchases over several years rather that during one budget year. |
| **REPLACEMENT CAPITAL IMPROVEMENT PROGRAM** | A long-range plan for providing the capital outlays necessary to ensure that adequate services are provided to the residents of the City. The plan includes improvements to or the acquisition of structural improvements and major equipment purchases. |
| **CAPITAL IMPROVEMENT REPORT** | A separate budget document that lists, in detail, each Capital Improvement Program along with the proposed method of financing the program and the year the project is undertaken. |
| **CAPITAL PROJECTS FUND** | A fund created to account for the financial resources to be used for the acquisition of or the construction of major capital facilities or equipment. |
| **CAPITAL OUTLAY** | An expenditure which results in the acquisition or addition to fixed assets. |
| **CASH ACCOUNTING** | A basis of accounting in which transactions are recorded when cash is either received or expended. |

| | |
|---|---|
| **CASH MANAGEMENT** | The management of cash necessary to pay for governmental services while investing temporarily idle cash excesses in order to earn the maximum interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporarily idle cash. |
| **CHARACTER CLASSIFICATION** | A basis for distinguishing types of expenditures; the major classifications used by the City are: Personal Services, Supplies and Materials, Contractual Services, Repair and Maintenance, Capital Outlay, and Debt Service. |
| **COMBINED SUMMARY STATEMENT** | A summary of two or more funds presented on a single page that includes a total of the funds presented. |
| **CURRENT TAXES** | Taxes that are levied and due within one year. |
| **DEBT SERVICE** | The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule. |
| **DEBT SERVICE FUND** | A fund established to account for the accumulation of resources for and the payment of long-term debt principal and interest. |
| **DEBT SERVICE FUND REQUIREMENTS** | The amount of revenues which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full and on time. |
| **DEFICIT** | The excess of expenditures over revenues during an accounting period. |
| **DELINQUENT TAXES** | Taxes that remain unpaid on or after the date on which penalty for non-payment is attached. |
| **DEPARTMENT** | A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions. |

| | |
|---|---|
| **DISBURSEMENT** | Payment for goods and services in cash or by check. |
| **DIVISION** | An administrative organizational unit of a City department which indicates management responsibility within a department. |
| **ENCUMBRANCE** | The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure. |
| **ESTIMATED REVENUE** | The amount of projected revenues to be collected during the fiscal year. The projected financing sources are estimated to finance the proposed projected expenditures. |
| **EXPENDITURE** | A decrease in the net financial resources of the City due to the acquisition of goods or services. |
| **FISCAL YEAR** | A twelve-month period to which the annual operating budget applies. The City has established October 1 through September 30 as its fiscal year. |
| **FIXED ASSETS** | Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment. |
| **FULL FAITH AND CREDIT** | A pledge of the general taxing power of a government to repay debt obligations (the term is typically used in reference to bonds). |
| **FUNCTION** | A group of related activities aimed at accomplishing a major service. |
| **FUND** | An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or governmental functions. The major funds used by the City include: General Fund, Debt Service Fund, Capital Projects Fund, Tax Increment Financing (TIF) Fund, Stormwater Utility Fund, Core Value Fund, Police Narcotics Fund, Hotel/Motel Occupancy Tax Fund, and Technology Fund. |
| **FUND BALANCE** | The excess of assets over liabilities. Fund Balance is also known as surplus funds or reserves. |

| | |
|---|---|
| **GENERAL FUND** | The fund used to account for all financial resources except those required to be accounted for in one of the City's other special purpose funds. |
| **GENERAL LEDGER** | A file that contains a listing of various accounts necessary to reflect the financial position and results of operation of the government. |
| **GENERAL OBLIGATION BONDS** | Bonds that finance a variety of public improvement projects which pledge the "Full Faith and Credit" of the City for their repayment. |
| **GRANTS** | Contributions or gifts of cash or other assets from another government or organization to be used or expended for a specific purpose, activity, or facility. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee. |
| **INTERFUND TRANSFERS** | 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. |
| **LONG-TERM DEBT** | Debt with a maturity of more than one year after the date of issuance. |
| **MODIFIED ACCRUAL** | A basis of accounting in which expenditures are accrued but revenues are accounted |
| **ACCOUNTING** | for on a cash basis. This accounting technique is a combination of cash and accrual accounting since |

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

| | |
|---|---|
| | services, receipts from other governments, fines, forfeitures, and interest income. |
| **REVENUE REFUNDING BONDS** | Bonds with principal and interest payable exclusively from a revenue source pledged as the payment source before issuance. These types of bonds can be issued with or without voter approval. |
| **RISK MANAGEMENT** | An organized attempt to protect a government's assets against accidental loss in the most economical method and with the least risk. |
| **SOURCE OF REVENUE** | Revenues are classified according to their source or point of origin. |
| **SPECIAL ASSESSMENT** | A compulsory levy made against certain properties to defray all or part of the cost of a specific improvement or service deemed to benefit primarily those properties. The following are examples of special assessments used by the City: street, curb and gutter, drive approach, sidewalk, mowing, and demolition assessments. |
| **SPECIAL ASSESSMENT FUND** | A fund used to account for the construction of improvements with special assessment funds. The fund also accounts for the repayment of special assessment from property owners that have benefited from improvements or services regardless of the fund responsible for the original expenditure. |
| **STORMWATER UTILITY** | A fund to account for revenues derived from fees charged to homeowners and businesses to finance drainage projects. |
| **TARRANT APPRAISAL DISTRICT** | An entity established by State of Texas law to insure uniform property appraisals for all cities in Tarrant County. |
| **TAX RATE** | The amount of tax stated in terms of a unit of the tax base; for example, 64.00 cents per $100 valuation of appraised calculation of taxable property. |
| **TAX ROLL** | The official list showing the amount of taxes levied against each taxpayer. |

| | |
|---|---|
| **VOUCHER** | A document indicating that a transaction has occurred. A voucher usually contains the account related to the transaction. |
| **WORK PROGRAM** | A plan of work proposed to be done during a particular period by the government in carrying out its assigned activities. |

## BUDGET ACRONYMS

The 2026-27 Annual Budget contains specialized abbreviations for organizations and activities that may be unique to Benbrook and the North Texas area. To assist the reader of the Annual Budget Document in understanding these terms, a listing of acronyms has been included. An attempt has been made to provide the complete name of each establishment in the Budget Document and then to provide the acronym.

| | |
|---|---|
| **ACO** | Animal Control Officer |
| **ARB** | Appraisal Review Board of Tarrant Appraisal District |
| **ARPA** | American Rescue Plan Act |
| **BACC** | Benbrook Area Chamber of Commerce |
| **BCC/YMCA** | Benbrook Community Center/Young Men's Christian Association |
| **BEDC** | Benbrook Economic Development Corporation |
| **BHS** | Benbrook Historical Society |
| **BLD** | Benbrook Library District |
| **BSCI** | Benbrook Sister Cities, Inc. |
| **BWA** | Benbrook Water Authority (known from its establishment to September 2005 as the Benbrook Water and Sewer Authority) |
| **CAD** | Computer-Aided Drafting (Design) or Computer-Assisted Dispatch |
| **CARES** | Coronavirus Aid, Relief, and Economic Security Act |
| **CDBG** | Community Development Block Grant |
| **CIP** | Capital Improvements Plan |
| **CIS** | Criminal Investigation Section (Benbrook Police Department) |
| **CPO** | Crime Prevention Officer |
| **DFW** | Dallas/Fort Worth |
| **EMS** | Emergency Management Services |

| | |
|---|---|
| **EDC** | Economic Development Corporation |
| **EMT** | Emergency Management Technician |
| **FWISD** | Fort Worth Independent School District |
| **GFOA** | Government Finance Officers Association |
| **GIS** | Geographic Information System |
| **HAVA** | Help America Vote Act |
| **JLUS** | Joint Land Use Study |
| **LRFF** | Long Range Financial Forecast |
| **MOVE** | Military and Overseas Voter Enhancement |
| **NCTCOG** | North Central Texas Council of Governments |
| **SCBA** | Self-Contained Breathing Apparatus |
| **TAD** | Tarrant Appraisal District |
| **TDSHS** | Texas Department of State Health Services |
| **TIF** | Tax Increment Financing District |
| **TML** | Texas Municipal League |
| **TMRS** | Texas Municipal Retirement System |
| **TXDOT** | Texas Department of Transportation |
| **TXU** | Texas Utilities |
| **VIN** | Vehicle Identification Number |