

Crime Control and Prevention District (CHCCPD)

0322

This is a Non-Major Special Revenue Fund supported by a 1/8% sales tax collected in a Crime Control Prevention District. The sales tax is collected for the purpose of crime control and prevention. The tax was approved by the voters in a general election held on November 06, 2012. Collections became effective July 1, 2013. The sales tax is restricted only to the operations of the CCPD as stipulated in the Local Government Code, Section 363.151.



**PROPOSED BUDGET
FY 2017-2018**

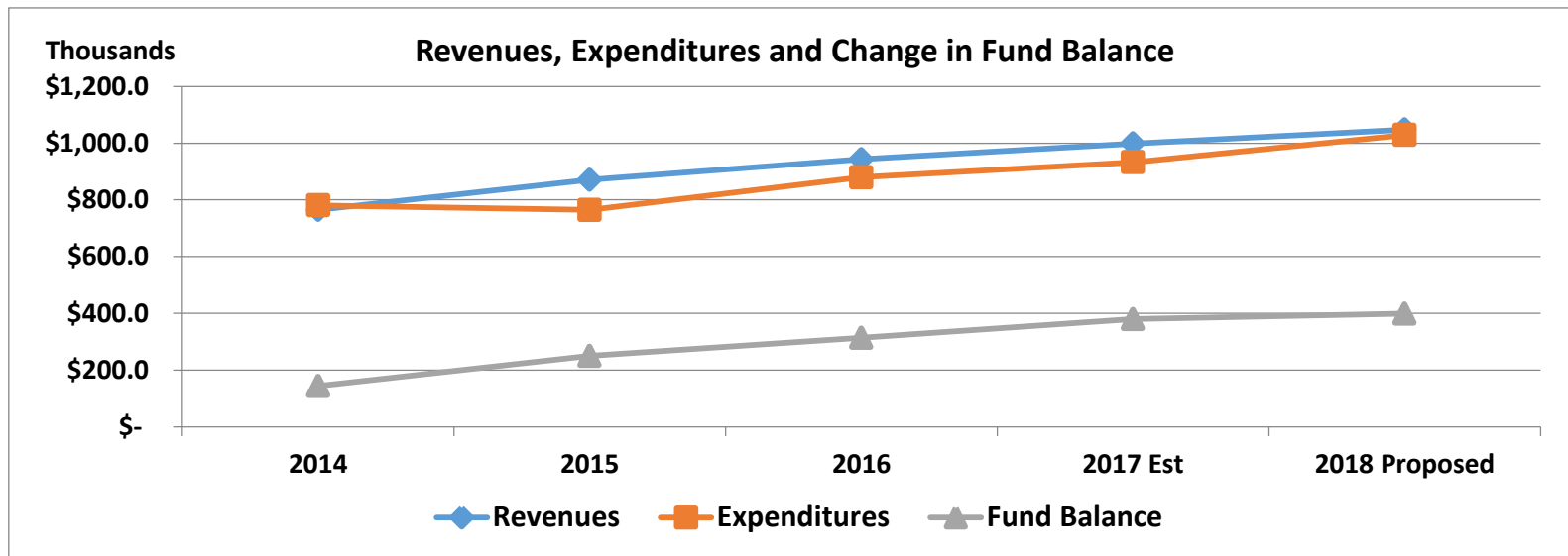


CRIME CONTROL DISTRICT SALES TAX FUND
(Revenues, Expenditures and Change in Fund Balance)
Fund 0322

	ACTUAL 2015-2016	BUDGET 2016-2017	ESTIMATED 2016-2017	CONTINUATION 2017-2018	GROWTH 2017-2018	PROPOSED 2017-2018	\$ Change	% Variance
BEGINNING FUND BALANCE	\$ 250,172	\$ 313,921	\$ 313,921	\$ 379,980		\$ 379,980	xxx	xxx
REVENUES								
Sales Tax	\$ 940,477	\$ 974,828	\$ 997,500	\$ 1,046,400	\$ -	\$ 1,046,400	\$ 71,572	7.3%
Interest	671	1,500	1,219	1,500	-	1,500	-	0.0%
Miscellaneous Income/Donations	2,500	2,500	-	-	-	-	(2,500)	-100.0%
TOTAL OPERATING REVENUES	\$ 943,648	\$ 978,828	\$ 998,719	\$ 1,047,900	\$ -	\$ 1,047,900	\$ 69,072	7.1%
TOTAL FUNDS AVAILABLE	\$ 1,193,820	\$ 1,292,749	\$ 1,312,640	\$ 1,427,880	\$ -	\$ 1,427,880		
EXPENDITURES								
Personnel	\$ 612,126	\$ 598,720	\$ 563,044	\$ 626,400	\$ -	\$ 626,400	\$ 27,680	4.6%
Supplies	5,206	14,365	9,325	13,265	-	13,265	(1,100)	-7.7%
Maintenance	4,170	15,415	8,390	12,965	-	12,965	(2,450)	-15.9%
Services	170,353	242,250	242,410	263,710	-	263,710	21,460	8.9%
Insurances	51,387	54,875	56,600	56,600	-	56,600	1,725	3.1%
Other services	3,407	7,135	8,135	7,735	-	7,735	600	8.4%
Utilities	22,619	28,300	24,555	24,775	-	24,775	(3,525)	-12.5%
Miscellaneous	10,632	21,475	20,200	23,430	-	23,430	1,955	9.1%
TOTAL OPERATING EXPENDITURES	\$ 879,900	\$ 982,535	\$ 932,659	\$ 1,028,880	\$ -	\$ 1,028,880	\$ 46,345	4.7%
TOTAL EXPENDITURES, CAPITAL AND TRANSFERS	\$ 879,900	\$ 982,535	\$ 932,659	\$ 1,028,880	\$ -	\$ 1,028,880	\$ 46,345	4.7%
Excess (deficiency) of revenues over (under) expenditures	\$ 63,748	\$ (3,707)	\$ 66,060	\$ 19,020	\$ -	\$ 19,020		
ENDING FUND BALANCE	\$ 313,921	\$ 310,213	\$ 379,980	\$ 399,000	\$ -	\$ 399,000		
Unreserved, designated for unbudgeted items	93,946	64,579	146,816	141,780	-	141,780	n/a	n/a
Unreserved, undesignated @25% of exp.	219,975	245,634	233,165	257,220	-	257,220	n/a	n/a
	\$ 313,921	\$ 310,213	\$ 379,980	399,000	-	399,000	n/a	n/a



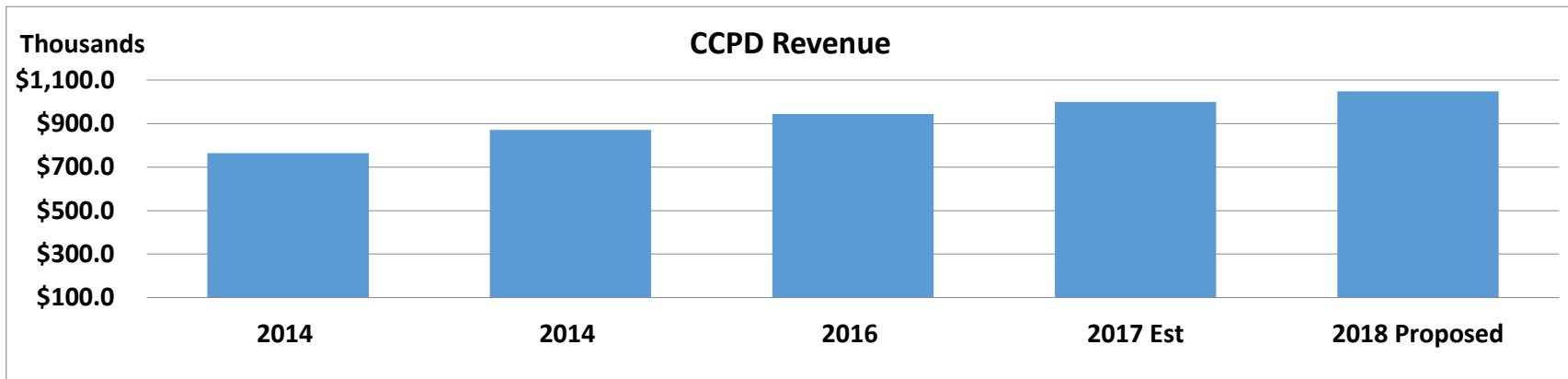
	ACTUAL 2014-2015	ACTUAL 2015-2016	BUDGET 2016-2017	ESTIMATED 2016-2017	CONTINUATION 2017-2018	PROPOSED 2017-2018
Beginning Fund Balances	\$ 144,020	\$ 250,172	\$ 313,921	\$ 313,921	\$ 379,980	\$ 379,980
Revenues	870,927	943,648	978,828	998,719	1,047,900	1,047,900
Expenditures	764,775	879,900	982,535	932,659	1,028,880	1,028,880
Gain (loss)	106,152	63,748	(3,707)	66,060	19,020	19,020
Ending Fund Balances	\$ 250,172	\$ 313,921	\$ 310,213	\$ 379,980	\$ 399,000	\$ 399,000
% Of Expenditures	32.7%	35.7%	31.6%	40.7%	38.8%	38.8%





CRIME CONTROL DISTRICT BUDGET BY CATEGORY

REVENUE SCHEDULE	2013-2014	2014-2015	2015-2016	BUDGET 2016-2017	ESTIMATED 2016-2017	CONTINUATION 2017-2018	PROPOSED 2017-2018	\$ Change	% Variance
0322-300-000-40201 Sales Taxes	762,245	869,827	940,477	974,828	997,500	1,046,400	1,046,400	71,572	7.3%
0322-300-000-43251 Police Paid Overtime Events	-	-	-	-	-	-	-	-	0.0%
0322-300-000-47111 Interest Income	-	-	671	1,500	1,219	1,500	1,500	-	0.0%
0322-300-000-47112 Interest Allocation - Investment Pool	-	-	-	-	-	-	-	-	0.0%
0322-300-000-48999 Miscellaneous Income	2,083	1,100	2,500	2,500	-	-	-	(2,500)	-100.0%
Total CCPD Revenue	764,328	870,927	943,648	978,828	998,719	1,047,900	1,047,900	69,072	7.1%





CEDAR HILL
WHERE OPPORTUNITIES GROW NATURALLY

Comprehensive Annual Financial Report



For the Year Ended September 30, 2016
City of Cedar Hill, Texas

CITY OF CEDAR HILL, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2016

Prepared by the

CITY OF CEDAR HILL

FINANCE DEPARTMENT

Alan Dickerson, Finance Director
Latifia Coleman, Accounting Manager

CITY COUNCIL

Robert K. Franke, Mayor

Chris Parvin, Council Member
Jami McCain, Council Member
Wallace Swayze, Council Member

Daniel C. Haydin Jr., Council Member
Stephen Mason, Mayor Pro Tem
Clifford R. Shaw, Council Member

CITY MANAGER

Greg Porter

INDEPENDENT AUDITOR'S REPORT

*Honorable Mayor and Members of City Council,
Cedar Hill, Texas*

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Hill (the "City"), as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City, as of September 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis, Schedule of Changes in Net Pension Liability and Related Ratios (Last 10 Years)-TMRs Plan, Schedule of Contributions – TMRs Plan, Schedule of Cedar Hill Employees Other Post Employment Benefit Plan Analysis of Funding Progress, Schedules of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund and Joe Pool Fund* on pages 4 – 15, 71, 72, 73, 74 and 75 presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual financial statements and schedules, component units fund financial statements and the other information, such as the introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements, schedules and component units fund financial statements are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, schedules and component units fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2017 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.


Crowe Horwath LLP

Dallas, Texas
March 27, 2017

**CITY OF CEDAR HILL, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2016**

	Nonmajor Special Revenue Funds				
	Capital Recovery	Police Forfeiture	Hotel Occupancy	Library Fund	Comm. Dev. Block Grant
ASSETS					
Cash and cash equivalents	\$ 4,174,170	\$ 107,699	\$ 815,298	\$ 123,342	\$ -
Receivables (net, where applicable, of allowances for uncollectibles)	406	-	12,717	-	-
Prepaid items	-	-	549	-	-
Total assets	<u>\$ 4,174,576</u>	<u>\$ 107,699</u>	<u>\$ 828,564</u>	<u>\$ 123,342</u>	<u>\$ -</u>
LIABILITIES					
Accounts payable	\$ -	\$ 1,377	\$ 1,343	\$ 196	\$ -
Accrued liabilities	-	38,793	5,032	-	-
Total liabilities	<u>-</u>	<u>40,170</u>	<u>6,375</u>	<u>196</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Nonspendable- prepaids and inventory	-	-	549	-	-
Restricted for:					
Construction	4,174,576	-	-	-	-
PID use	-	-	-	-	-
Tourism	-	-	821,640	-	-
Police	-	67,529	-	-	-
Committed for:					
Library	-	-	-	123,146	-
Landscaping	-	-	-	-	-
Construction	-	-	-	-	-
Building maintenance	-	-	-	-	-
Total fund balances	<u>4,174,576</u>	<u>67,529</u>	<u>822,189</u>	<u>123,146</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 4,174,576</u>	<u>\$ 107,699</u>	<u>\$ 828,564</u>	<u>\$ 123,342</u>	<u>\$ -</u>

EXHIBIT F-1 (CONTINUED)

Nonmajor Special Revenue Funds							Major Special Revenue Funds
High Pointe PID	Waterford Oaks PID	Traffic Safety	PEG	Crime Control	Landscape Beautification		
\$ 65,313	\$ 193,482	\$ 726,017	\$ 400,893	\$ 208,303	\$ 897,114	\$ 7,711,631	
7,552	6,218	-	24,532	161,980	574,315	787,720	
-	-	-	-	5,675	-	6,224	
<u>\$ 72,865</u>	<u>\$ 199,700</u>	<u>\$ 726,017</u>	<u>\$ 425,425</u>	<u>\$ 375,958</u>	<u>\$ 1,471,429</u>	<u>\$ 8,505,575</u>	
\$ 13,910	\$ 9,881	\$ 60,296	\$ -	\$ 3,023	\$ 175,989	\$ 266,015	
-	-	187,527	-	59,013	17,488	307,853	
13,910	9,881	247,823	-	62,036	193,477	573,868	
7,552	1,880	-	-	-	-	9,432	
7,552	1,880	-	-	-	-	9,432	
-	-	-	-	5,675	-	6,224	
-	-	-	425,425	308,247	-	4,908,248	
51,403	187,939	-	-	-	-	239,342	
-	-	-	-	-	-	821,640	
-	-	478,194	-	-	-	545,723	
-	-	-	-	-	-	123,146	
-	-	-	-	-	1,277,952	1,277,952	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
51,403	187,939	478,194	425,425	313,922	1,277,952	7,922,275	
<u>\$ 72,865</u>	<u>\$ 199,700</u>	<u>\$ 726,017</u>	<u>\$ 425,425</u>	<u>\$ 375,958</u>	<u>\$ 1,471,429</u>	<u>\$ 8,505,575</u>	

Cash balance at 09-30-2016 was \$208,303;

**CITY OF CEDAR HILL, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Nonmajor Special Revenue Funds				
	Capital Recovery	Police Forfeiture	Hotel Occupancy	Library Fund	Comm. Dev. Block Grant
REVENUES:					
Taxes	\$ -	\$ -	\$ 223,330	\$ -	\$ -
Franchise taxes	-	-	-	-	-
Intergovernmental	-	-	-	9,000	8,262
Charges for services	-	-	-	-	-
Fines and forfeits	-	7,012	-	-	-
Investment earnings	23,605	369	3,160	494	-
Miscellaneous	220,820	-	-	48,203	-
Total revenues	<u>244,425</u>	<u>7,381</u>	<u>226,490</u>	<u>57,697</u>	<u>8,262</u>
EXPENDITURES					
Current:					
General administration	-	-	-	-	-
Public works	-	-	-	-	8,262
Public safety	-	5,485	-	-	-
Community services	-	-	241,196	41,606	-
Capital outlay					
Public works	-	-	-	-	-
Community services	-	-	-	-	-
Total expenditures	<u>-</u>	<u>5,485</u>	<u>241,196</u>	<u>41,606</u>	<u>8,262</u>
Excess (deficiency) of revenues over expenditures	<u>244,425</u>	<u>1,896</u>	<u>(14,706)</u>	<u>16,091</u>	<u>-</u>
Other Financing Sources (Uses)					
Transfer In	-	-	-	-	13,914
Transfer Out	(1,417,567)	-	-	(14,434)	-
Total Financing Sources (Uses)	<u>(1,417,567)</u>	<u>-</u>	<u>-</u>	<u>(14,434)</u>	<u>13,914</u>
Changes in Fund Balance	<u>(1,173,142)</u>	<u>1,896</u>	<u>(14,706)</u>	<u>1,657</u>	<u>13,914</u>
Fund balances, beginning of year	5,347,718	65,633	836,895	121,489	(13,914)
Fund balances, end of year	<u>\$ 4,174,576</u>	<u>\$ 67,529</u>	<u>\$ 822,189</u>	<u>\$ 123,146</u>	<u>\$ -</u>

EXHIBIT F-2 (CONTINUED)

Nonmajor Special Revenue Funds						
High Pointe PID	Waterford Oaks PID	Traffic Safety	PEG	Crime Control	Landscape Beautification	Total Nonmajor Special Revenue Funds
\$ 342,697	\$ 115,606	\$ -	\$ -	\$ 940,477	\$ -	\$ 1,622,110
-	-	-	78,992	-	-	78,992
20,000	2,340	-	-	-	-	39,602
-	-	-	-	-	2,169,478	2,169,478
-	-	662,815	-	-	-	669,827
551	1,007	2,595	1,401	671	4,885	38,738
3,193	29,337	-	-	2,500	92,608	396,661
<u>366,441</u>	<u>148,290</u>	<u>665,410</u>	<u>80,393</u>	<u>943,648</u>	<u>2,266,971</u>	<u>5,015,408</u>
-	-	-	10,489	-	-	10,489
-	-	-	-	-	-	8,262
-	-	563,261	-	879,899	-	1,448,645
318,288	78,538	-	-	-	1,843,501	2,523,129
-	-	-	-	-	-	-
49,650	106,381	-	-	-	62,359	218,390
<u>367,938</u>	<u>184,919</u>	<u>563,261</u>	<u>10,489</u>	<u>879,899</u>	<u>1,905,860</u>	<u>4,208,915</u>
(1,497)	(36,629)	102,149	69,904	63,749	361,111	806,493
-	-	-	-	-	-	13,914
-	-	(100,000)	-	-	(134,156)	(1,666,157)
-	-	(100,000)	-	-	(134,156)	(1,652,243)
(1,497)	(36,629)	2,149	69,904	63,749	226,955	(845,750)
52,900	224,568	476,045	355,521	250,173	1,050,997	8,768,025
<u>\$ 51,403</u>	<u>\$ 187,939</u>	<u>\$ 478,194</u>	<u>\$ 425,425</u>	<u>\$ 313,922</u>	<u>\$ 1,277,952</u>	<u>\$ 7,922,275</u>

Audited Fund Balance is equal to 35.7% of expenditures

**CITY OF CEDAR HILL, TEXAS
 CRIME CONTROL AND PREVENTION DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2016**

EXHIBIT G-9

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 928,885	\$ 928,885	\$ 940,477	\$ 11,592
Intergovernmental	-	-	-	-
Investment earnings	1,000	1,000	671	(329)
Miscellaneous	2,500	2,500	2,500	-
Total revenues	<u>932,385</u>	<u>932,385</u>	<u>943,648</u>	<u>11,263</u>
EXPENDITURES				
Public safety	<u>897,235</u>	<u>897,235</u>	<u>879,899</u>	<u>17,336</u>
Total expenditures	<u>897,235</u>	<u>897,235</u>	<u>879,899</u>	<u>17,336</u>
Excess (deficiency) of revenues over (under) expenditures	<u>35,150</u>	<u>35,150</u>	<u>63,749</u>	<u>28,599</u>
Net changes in fund balances	<u>\$ 35,150</u>	<u>\$ 35,150</u>	<u>63,749</u>	<u>\$ 28,599</u>
Fund balances, beginning of year			<u>250,173</u>	
Fund balances, end of year			<u>\$ 313,922</u>	

Positive Variances for both
revenues and expenditures