

Vision Statement

We envision Cedar Hill as a Premier City that retains its distinctive character; where families and businesses flourish in a safe and clean environment.



Mission Statement

The mission of the City of Cedar Hill is to deliver the highest quality municipal services to our citizens and customers consistent with our community values.

Values

- People and Relationships
- Stewardship
- Highest Ethical Standard, Behavior and Integrity,
- Servant Leadership

2016 Budget Calendar

DAY/DATE	EVENT
Wednesday, January 28 th	2016 Budget Kick-Off Meeting (Roll-Out to Directors)
Friday, March 27 th	2016 Budgets and CIP Budget Packets (2) Due
Wednesday, April 1 st	Preliminary ECAD Projections Provided
April 6 th - May 1 st	Budget Team interviews Department Director's financial projections (Round 1)
Tuesday, April 21st	City Council Streets, Facilities and Park's - Capital Improvement Project's Workshop
Thursday, May 14 th	Preliminary DCAD Projections Provided
Tuesday, May 19th	City Council Water and Sewer - Capital Improvement Project's Workshop
Friday, June 12 th	City Secretary post 72-hour notice for City Council Preliminary Workshop Meeting
Tuesday, June 16th	Preliminary 2016 Budget Workshop with City Council
June 17 th - June 26 th	Budget Team makes revisions from Preliminary Budget Workshop
July 6 th - July 16 th	Budget Analyst makes changes for City Council Workshop
Monday, July 27 th	Dallas and Ellis County Appraisal Districts provide taxable values
Friday July 24 th	Proposed budget delivered to Council Members
Monday July 27 th	City Secretary post 72-hour notice for City Council 2016 Workshop Meeting.

Date	EVENT (continued)
Thursday & Friday, July 30th -31st	City Council Workshop - Cedar Hill Government Center, 285 Uptown Boulevard - Fourth Floor Conference Room; (July 31st - if necessary)
Friday, August 7 th	City Secretary posts 72-hour Notice of City Council Meeting to discuss tax rate, set public hearing, and take record vote
Tuesday, August 11st	Present Effective, Rollback Tax Rate, Schedules and Fund Balances to City Council. City Council to discuss Tax Rate. If proposed Tax Rate exceeds the Effective Rate or the Rollback Rate, take record vote and schedule required public hearings on proposed Tax Rate.
Wednesday, August 12 th	Deadline to provide newspaper with Notice of Rates and Hearings as quarter-page in newspaper. <i>(Streamline notification new for 2015, no later than September 1, but before hearing)</i> , Deadline for Public Notice of Meeting to Adopt Budget.
Friday, August 14 th	Newspaper publishes Notices.
Friday, August 21 st	City Secretary posts 72-hour notice for first public hearing; Last day to file copy of Budget with City Secretary
Tuesday, August 25th	First public hearing
Friday, August 28 th	City Secretary posts 72-hour notice for second public hearing;
Tuesday, September 1st	Second public hearing (Special Session) 3-14 days to adopt Tax Rate.)
Friday, September 4 th	City Secretary posts 72-hour notice for meeting at which City Council will adopt tax rate, adopt budget, ratify tax increase
Tuesday, September 8th	Public Hearing on Budget; adopt Budget; adopt Tax Rate; ratify tax increase
Friday, September 11 th	File adopted Budget with City Secretary; City Secretary to file Budget with County Clerk
Monday, September 14 th	Last day to adopt without further notifications.

BUDGET HIGHLIGHTS

AD VALOREM TAX RATES

This budget is based upon the estimated effective tax rate of \$0.69876, which is the same tax rate as FYE 2015. The effective Maintenance & Operations (M&O) tax rate will remain at \$0.51270 and the Interest and Sinking (I&S) tax rate is \$0.18606.

Every year, the City receives the total value of all property in which taxes will be assessed from the Dallas and Ellis Central Appraisal Districts. The total taxable value this year is projected to increase by 6.05% from \$2,852,269,239 to \$3,024,899,863. The increase in taxable value totals \$172,630,624. New construction is estimated at \$61,933,000 and revaluations of existing property is estimated to increase by \$110,697,624. General Fund property tax revenue for 2015-2016 is projected to increase by 6.05% or \$885,083 when compared to 2014-2015 budgeted revenues.

FYE 2016 PROPOSED BUDGET MAJOR CHANGES

There are two major changes associated with the proposed budget as presented and they both are in the Public Safety realm. The Tri-City Animal Shelter revenues and expenditures have historically been budgeted and accounted for in the General Fund budget. In the proposed FYE 16 budget, all associated revenues and expenditures have been moved to the Animal Shelter Fund. The City will continue to budget its 1/3 share of costs and transfer it to the Animal Shelter Fund. The second change reflected in the proposed budget is the accounting of 911 fees, which have been historically accounted for in the General Fund budget but used to pay a portion of SWRCC costs. The proposed 2016 budget does not include those fees, but they will be transferred to a fund designated to pay for SWRCC fees directly.

GENERAL FUND REVENUES

Comparing FYE 15 Budget to FYE 16 Proposed, Total General Fund revenues are projected to increase by 1% or \$319,317. The total growth for total General Fund revenue is offset by the reduction of Animal Shelter revenues of \$537,000 and 911 Fee revenue of \$450,000. Taken those into consideration, the increase for total General Fund revenue would be

\$1,306,317 or 4.2%. The increase is primarily due to increased property tax and sales tax collections. Changes from the previous year's budget in General Fund revenues are discussed below.

Sales Tax – Fiscal Year 2015-2016 sales & mixed use tax is estimated to increase by \$198,575 or 2.7% versus the FYE 2015 budget. When the 2014-2015 budgeted sales tax of \$7,404,735 is compared to the current 2014-2015 estimate of \$7,118,484, it represents a 4% increase.

Franchise Taxes – Total franchise taxes are projected to increase by \$13,895 or .3% versus the 2014-2015 budget. When the 2014 – 2015 budgeted franchise fees of \$3,693,595 is compared to the current 2014 – 2015 estimate of \$3,632,700, it represents a 1.7% increase.

Administrative Services Revenue – This revenue source is projected to increase by \$43,840 or 10.6% versus the 2014-2015 budget.

Public Safety Revenue – This revenue source is projected to decrease by \$755,829 or 21.5% when compared to the 2014-2015 budget. This decrease is primarily due to the transfer of \$537,000 Tri-City Animal Shelter revenue from DeSoto and Duncanville to the Animal Shelter Fund and the transfer of 911 Fees of \$450,000 to SWRCC Dispatch Fund.

Community Development Revenues – These revenues are projected to increase by \$130,690 or 15.8% when compared to the 2014-2015 budget primarily due to \$100,000 revenue from Landscape Beautification Fund to pay for the landscape beautification crew and new charges for services in Parks department.

Public Works Revenue – This revenue source is unchanged.

Interfund Transfer – The proposed budget does not include any interfund transfers.

COMPENSATION AND BENEFIT PLAN

The proposed budget includes a 3% merit increase for all Public Safety and General employees as well as market adjustments for employees who are below the minimum of the market of our survey cities and/or to address any compression issues caused by the associated increases.

The City offers employees two medical plans, a PPO and a high deductible Health Savings Account (HSA) plan. Due to a high loss ratio, the best rate after going out to bid was a 23.5% increase. With plan design changes on the PPO plan, the increase reduced to 10.11%. The HSA plan remains the same.

GENERAL FUND EXPENDITURES

The General Fund is organized into four (4) major functions: Administrative Services, Public Safety, Community Development and Public Works. Each department or division is assigned to the appropriate major functional area. A description of each function is presented below.

ADMINISTRATIVE SERVICES

This function includes the Administration, Human Resources, Information Technology, Finance, Government Center and Nondepartmental Departments.

The **Information Technology Department's** proposed budget includes replacing 30 desktop computers, nine laptops for the Police department, and one virtual server.

The **Non Department's** proposed budget includes replacing one postage machine for citywide use and one pickup truck.

PUBLIC SAFETY

This function includes the Police, Animal Control, Fire, Emergency Management, Municipal Court, Code Enforcement and Animal Shelter Departments. No new programs are recommended for these departments. However, normal City operation will require equipment replacement to be purchased through the Equipment Fund.

The **Police Department's** budget includes replacing four frontline patrol vehicles and two Administrative unmarked vehicles. The Police and Community Team unit and related expenses are illustrated in the Crime Control and Prevention District (CCPD) budget. A portion of funding for One PACT Officer is included in the CCPD budget contingent upon grant funding.

The **Animal Control's** budget includes replacing one pickup truck.

The **Fire Department's** proposed budget includes replacing one ambulance, one Stryker Stair Chair and one Quint truck (funded by 2015 CO).

The **Code Enforcement's Department's** proposed budget includes an additional Code Enforcement Officer.

The **Animal Shelter Department's** proposed budget includes replacing one dishwasher. FYE 2016 proposed budget is transferred to Animal Shelter Fund.

COMMUNITY DEVELOPMENT

This function includes the Parks, Recreation, Library, Neighborhood Services and Planning Departments. No programs were recommended for these departments. However, normal City operation will require equipment replacement which is included in the Equipment Fund's budget.

The **Parks Department's** budget includes replacing four crew cab trucks and one Gator utility vehicle. The budget request for Parks signage is partially funded by \$106,000 Park dedication fees.

PUBLIC WORKS

This function includes the Street and Fleet Maintenance Departments. No programs were recommended for these departments. However, normal City operation will require equipment replacement which is included in the Equipment Fund's budget.

The **Streets Department's** proposed budget includes replacing one pickup truck.

The **Fleet Maintenance Department's** proposed budget includes replacing one vehicle auto stick tank monitor.

SPECIAL REVENUE FUNDS

The **Forfeiture Fund** tracks forfeited drug funds dedicated to Police Department use. The proposed budget is \$12,000.

The **Animal Shelter Fund** for FYE 2016 will be the primary fund for all expenditures and revenues going forward. The proposed budget is \$725,041.

The **Animal Shelter Donation Fund** accounts for donations dedicated to Animal Shelter use. This fund has a proposed budget of \$25,250.

The **Library Fund** tracks funds donated to the Library. The proposed budget for this fund is \$10,000.

The **Hotel Occupancy Tax Fund** accounts for occupancy taxes collected from hotels and motels. The proposed budget for this fund is \$237,485 and reflects increased activities to promote tourism.

The **High Pointe Public Improvement District (PID) Fund** presents the proposed budget for the High Pointe PID recommended by their board.

The **Waterford Oaks Public Improvement District (PID) Fund** presents the proposed budget for the Waterford Oaks PID recommended by their board.

The **Police Reserve Pension Fund** accounts for the funds set aside to fund the benefit plan for Police Reserve Officers. The proposed budget for this fund is \$17,713.

The **Landscape Beautification Fund** accounts for the funds generated by the solid waste disposal contract. The proposed budget is \$2,750,000 and includes \$800,000 for miscellaneous city entry-feature capital projects.

The **Joe Pool Fund** was created to account for the accumulation of funds to pay the Joe Pool Lake water storage liability to the Trinity River Authority. The proposed transfers to this fund total \$1,850,000 for 2014-2015. No expenditures are anticipated from the Fund.

The **Traffic Safety (Red Light Camera) Fund** includes the proposed budget of \$683,531. This budget provides funding for City staff to administer the red light camera program, payments to the red light camera vendor and remittance to the State for the portion of the fee that legislation requires. The budget also includes \$200,000 for capital programs eligible for funding from this revenue source.

The **Community Development Corporation Fund** includes the \$5,756,463 budget recommended by the Community Development Corporation Board of Directors.

The **Economic Development Corporation Fund** includes the \$7,178,997 budget recommended by the Economic Development Corporation Board of Directors.

The **Crime Control and Prevention District Fund** includes \$879,397 to fund the PACT unit and related expenses. Included in the proposed budget are \$61,734 COPS grant revenues (subject to approval) and associated expenditures in the event the City receives the grant for an additional PACT officer.

DEBT SERVICE

The **Debt Service Fund** accounts for property tax revenues assessed to pay tax-supported debt. The debt service tax rate remains at \$0.18606. Debt service expenditures are budgeted for \$8,879,742 for the 2015-2016 Fiscal Year.

GENERAL GOVERNMENTAL CAPITAL FUNDS

The **Restricted Parks Fund** accounts for resources from Park Dedication Fees. These funds are restricted to use in specific portions of the City. The proposed budget includes \$186,000 to pay for Parks signage where eligible expenditures and funds are available.

The **Restricted Street Fund** accounts for funds from developers designated for use on specific streets. No street construction activity is budgeted for the proposed fiscal year.

The **Street Construction Fund** tracks the resources set aside for future street repair and reconstruction.

The **Drainage Fund** tracks the resources set aside for drainage improvements.

The **Building Improvement Fund** was created to prepare for planned and emergency repairs to existing City buildings. Potential uses for this fund would include major roof repairs, replacement of heating, ventilation and air conditioning systems and planned remodeling of buildings.

The **Future Street and Facility Plan** presents the capital improvement plan approved by the City Council in May 2014.

The **Capital Recovery Fees Status Report** provides a status report on the amount of fees collected and available for debt service on streets as of May 2015. The proposed transfer to debt service for FYE 16 is \$1,417,567.

WATER & SEWER FUND

The **Water & Sewer Fund** accounts for water and sewer revenues collected to support the expenditures associated with the capital and operational needs of the utility. Proposed expenditures are budgeted at \$18,167,600 for the 2015-2016 Fiscal Year, and with no proposed rate increase.

EQUIPMENT FUND

The **Equipment Fund** purchases and, in turn, leases equipment to other funds. The proposed budget includes the purchase of equipment recommended for inclusion in the General Fund Budget and Community Development Corporation Fund. These purchases are classified as two (2) types: new equipment and replacement equipment. New equipment purchases are those required to support expanded levels of service. Replacement equipment purchases are those needed to replace existing equipment.

A total of \$893,200 of replacement equipment is included in the proposed budget.

**REVIEW OF TAX PER CAPITA
FOR DALLAS COUNTY CITIES
USING 2014-2015 TAX RATES**

CITY	Populations 2015 Estimate*	Valuations Property	Rate M & O	Rate I & S	Rate Total Tax	Lowest	Tax	Lowest
						to Highest- Tax Rate	Per Capita	to Highest- Per Capita
Cockrell Hill	4,160	88,010,621	0.8116570	0.0000000	0.8117	24	\$171.72	1
Seagoville	15,390	408,046,433	0.6930950	0.0207050	0.7138	16	\$189.26	2
Balch Springs	24,280	676,413,707	0.7087120	0.0942880	0.8030	23	\$223.71	3
Mesquite	142,230	5,440,833,542	0.4622000	0.1778000	0.6400	11	\$244.82	4
Wilmer	4,170	274,377,705	0.3869910	0.0496090	0.4366	4	\$287.27	5
Garland	232,960	10,524,627,009	0.3940000	0.3106000	0.7046	14	\$318.32	6
Glenn Heights	11,440	468,560,132	0.6833900	0.1116100	0.7950	21	\$325.62	7
Duncanville	39,220	1,724,322,489	0.6911890	0.0672580	0.7584	18	\$333.45	8
Hutchins	5,350	283,614,296	0.5926870	0.1182200	0.7109	15	\$376.87	9
Lancaster	37,360	1,641,866,054	0.6012000	0.2663000	0.8675	25	\$381.24	10
Grand Prairie	182,610	10,558,457,782	0.4848920	0.1851060	0.6700	12	\$387.39	11
Cedar Hill	46,350	2,852,269,239	0.5127000	0.1860600	0.6988	13	\$430.00	12
DeSoto	50,970	3,017,996,030	0.5303000	0.2271000	0.7574	17	\$448.47	13
Rowlett	56,910	3,274,028,998	0.5497700	0.2374030	0.7872	20	\$452.86	14
Sachse	22,460	1,424,592,045	0.5590340	0.2117850	0.7708	19	\$488.91	15
Carrollton	125,250	10,119,757,635	0.4173890	0.1979860	0.6154	9	\$497.20	16
Irving	228,610	19,280,434,934	0.4518000	0.1423000	0.5941	6	\$501.05	17
Dallas	1,244,270	93,138,210,535	0.5646000	0.2324000	0.7970	22	\$596.58	18
Sunnyvale	5,420	831,679,615	0.3368080	0.0711540	0.4080	3	\$626.00	19
Richardson	102,430	10,847,814,995	0.3703100	0.2648500	0.6352	10	\$672.66	20
University Park	22,840	6,348,970,328	0.2697900	0.0000000	0.2698	2	\$749.95	21
Farmers Branch	30,350	4,216,240,665	0.5076010	0.0946660	0.6023	7	\$836.67	22
Coppell	39,880	5,677,282,025	0.4424900	0.1640000	0.6065	8	\$863.39	23
Highland Park	8,440	4,924,436,786	0.2200000	0.0000000	0.2200	1	\$1,283.62	24
Addison	15,530	3,805,580,841	0.3437000	0.2181000	0.5618	5	\$1,376.67	25

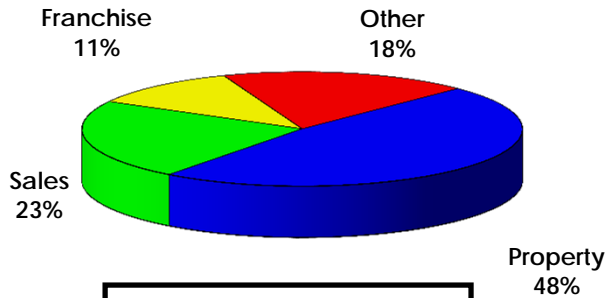
* Estimated 2015 population, source North Central Texas Council of Governments estimate

**REVIEW OF TAX RATES
FOR DALLAS COUNTY CITIES
USING 2014-2015 TAX RATES**

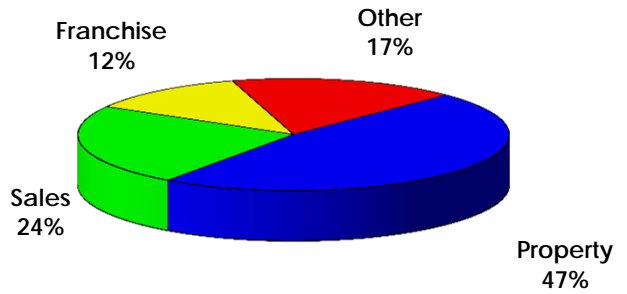
CITY	Populations 2015 Estimate*	Valuations Property	Rate M & O	Rate I & S	Rate Total Tax	Lowest to Highest- Tax Rate
Highland Park	8,440	4,924,436,786	0.2200000	0.0000000	0.2200	1
University Park	22,840	6,348,970,328	0.2697900	0.0000000	0.2698	2
Sunnyvale	5,420	831,679,615	0.3368080	0.0711540	0.4080	3
Wilmer	4,170	274,377,705	0.3869910	0.0496090	0.4366	4
Addison	15,530	3,805,580,841	0.3437000	0.2181000	0.5618	5
Irving	228,610	19,280,434,934	0.4518000	0.1423000	0.5941	6
Farmers Branch	30,350	4,216,240,665	0.5076010	0.0946660	0.6023	7
Coppell	39,880	5,677,282,025	0.4424900	0.1640000	0.6065	8
Carrollton	125,250	10,119,757,635	0.4173890	0.1979860	0.6154	9
Richardson	102,430	10,847,814,995	0.3703100	0.2648500	0.6352	10
Mesquite	142,230	5,440,833,542	0.4622000	0.1778000	0.6400	11
Grand Prairie	182,610	10,558,457,782	0.4848920	0.1851060	0.6700	12
Cedar Hill	46,350	2,852,269,239	0.5127000	0.1860600	0.6988	13
Garland	232,960	10,524,627,009	0.3940000	0.3106000	0.7046	14
Hutchins	5,350	283,614,296	0.5926870	0.1182200	0.7109	15
Seagoville	15,390	468,560,132	0.6930950	0.0207050	0.7138	16
DeSoto	50,970	3,017,996,030	0.5303000	0.2271000	0.7574	17
Duncanville	39,220	1,724,322,489	0.6911890	0.0672580	0.7584	18
Sachse	22,460	1,424,592,045	0.5590340	0.2117850	0.7708	19
Rowlett	56,910	3,274,028,998	0.5497700	0.2374030	0.7872	20
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* Estimated 2015 population, source North Central Texas Council of Governments estimate

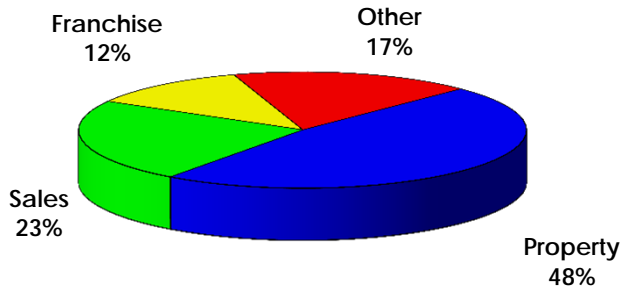
GENERAL FUND REVENUE



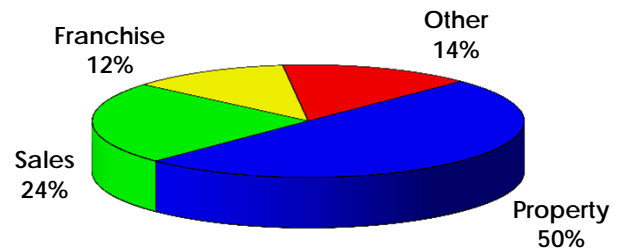
FYE 13 Actual
\$28,811,376



FYE 14 Actual
\$29,225,833

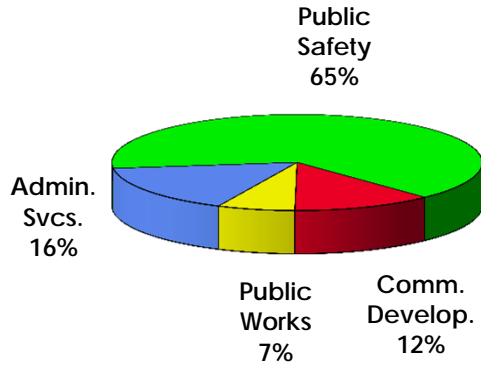


FYE 15 Estimated
\$30,736,766

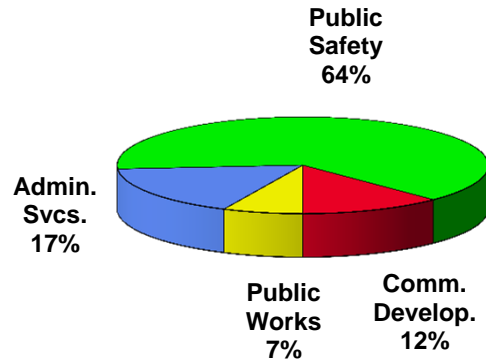


FYE 16 Forecasted
\$31,075,577

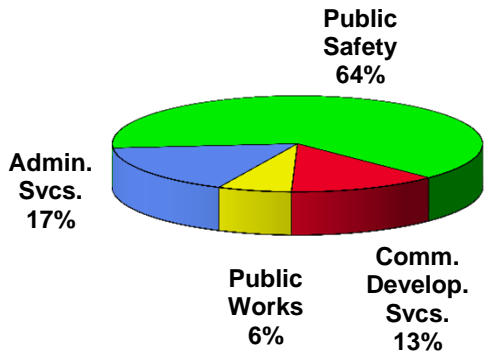
GENERAL FUND EXPENDITURES BY DIVISION



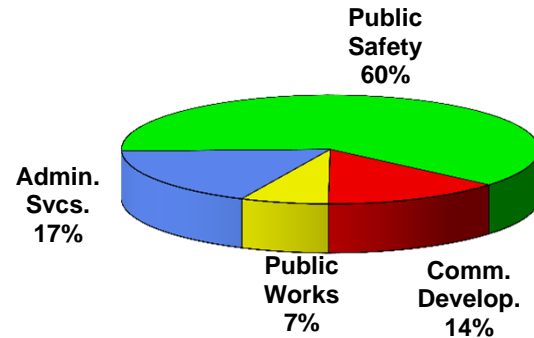
FYE 13 Actual \$28,936,349



FYE 14 Actual \$29,545,639



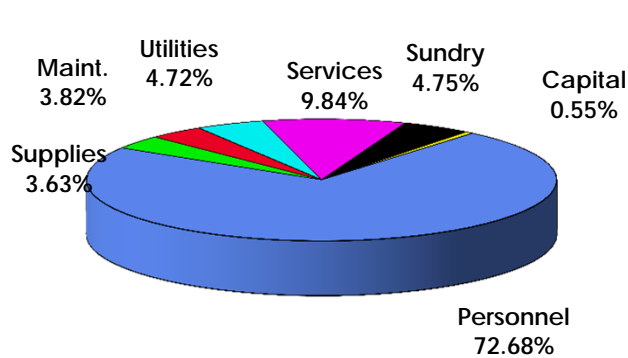
FYE 15 Estimated \$30,980,265



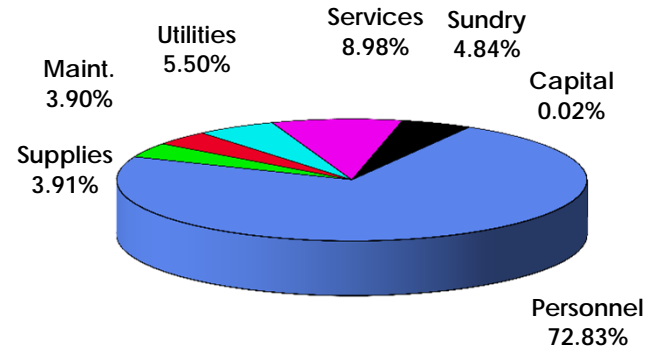
FYE 16 Budget \$31,023,475

Animal Shelter expenditures moved to Animal Shelter fund; Regional Dispatch expenditures reduced per agreement with tri-cities.

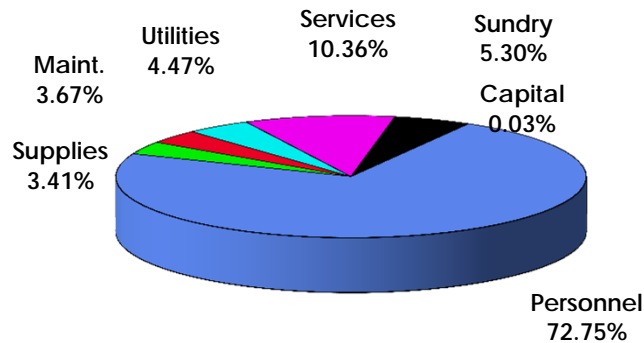
GENERAL FUND EXPENDITURES BY CATEGORY



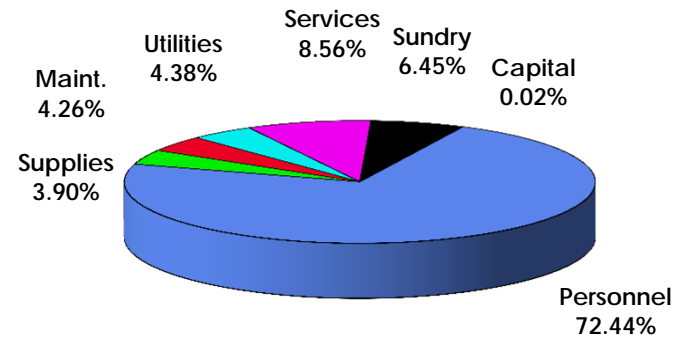
FYE 13 Actual \$28,936,349



FYE 14 Actual \$29,545,639

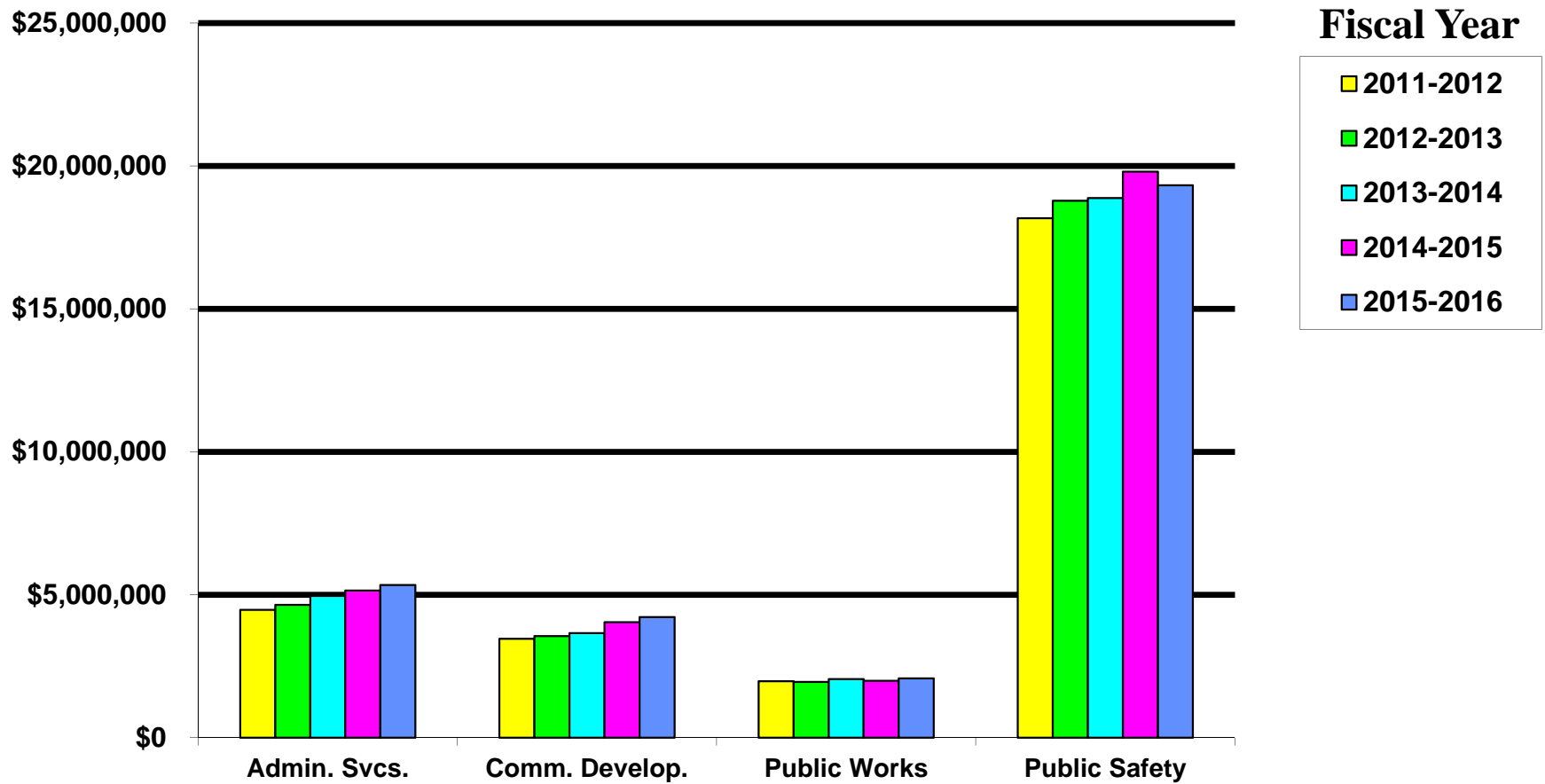


FYE 15 Estimated \$30,980,265

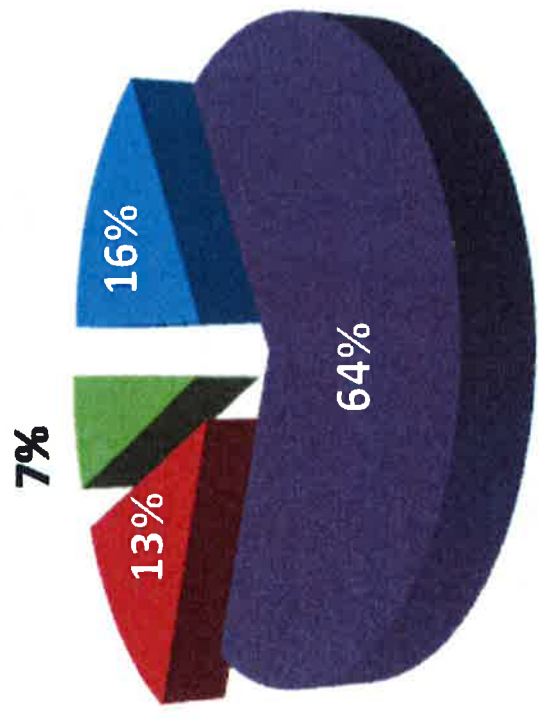


FYE 16 Budget \$31,023,475

GENERAL FUND MULTI-YEAR EXPENDITURES COMPARISON



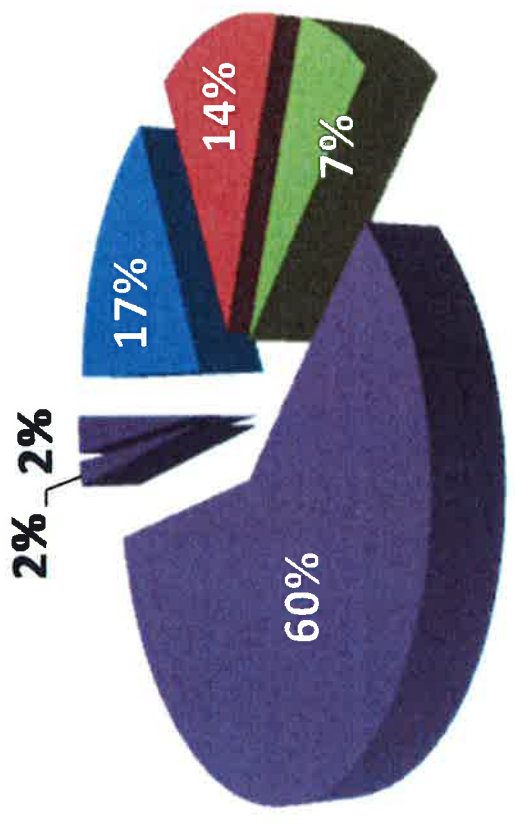
FY2015



- Admin
- Cmty Dvlpmnt
- Public Safety
- Public Works

Public Safety: 64% of total budget

FY2016



- Admin
- Cmty Dvlpmnt
- Public Safety
- Reg Dispatch
- Animal Shelter

Public Safety: 64% of total budget