



PROPOSED BUDGET | FY2021-2022

CITY OF CEDAR HILL, TEXAS



City of Cedar Hill

Fiscal Year 2021-2022

Budget Cover Page

(Proposed)

This budget will raise more revenue from property taxes than last year's budget by an amount of **\$2,628,745**, which is a **9.00** percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is **\$432,071**.

The members of the governing body voted on the budget as follows:

Voting by Member (For, Against, Present Not Voting, Absent):	Tax Rate Proposal	Adoption of Budget
Stephen Mason, Mayor	Yes	
Alan E. Sims, Mayor Pro Tem	Yes	
Shirley Daniels, Councilmember	Absent	
Daniel C. Haydin, Jr., Councilmember	Yes	
Chad A. McCurdy, Councilmember	Yes	
Gregory Glover, Councilmember	Yes	
Clifford R. Shaw, Councilmember	Yes	

Property Tax Rate Comparison	2020-2021	2021-2022
Property Tax Rate:	\$0.688102/100	\$0.697029/100
No New Revenue Tax Rate (NNR):	\$0.664835/100	\$0.647467/100
NNR Maintenance & Operations Tax Rate:	\$0.500557/100	\$0.488070/100
Voter Approval Tax Rate:	\$0.710632/100	\$0.706559/100
Debt Rate:	\$0.170031/100	\$0.178877/100

Total debt obligation for City of Cedar Hill secured by property taxes:

Summary of Debt Outstanding:	Principal	Interest	Total
General Obligation Debt (GO):	\$55,640,000	\$12,755,723	\$68,395,723
Certificates of Obligation (CO):	\$18,455,000	\$6,705,187	\$25,160,187
Taxable Notes	\$3,345,000	\$107,719	\$3,452,719
Total	\$77,440,000	\$19,568,629	\$97,008,629

August 6, 2021

Mayor and City Council:

It is with great pleasure that I submit for your consideration the FY 2022 City Manager Proposed Budget for the City of Cedar Hill. The comprehensive budget and its components support the essential municipal services our citizens and customers rely on as well as advance the City Council's strategic priorities of public safety, bond implementation, planning & development, communications, and community engagement & neighborhood integrity. These priorities are the result of extensive and on-going community engagement as expressed through Cedar Hill's integrated network of strategic plans, community and neighborhood surveys, citizen committees, and community input meetings. Highlights of these priority areas include:

Public Safety – Cedar Hill's public safety departments continue to uphold the value of Cedar Hill is Safe. The Cedar Hill Police Department will continue to build and reinforce community relationships through initiatives such as the popular Neighborhood Walks, award-winning National Night Out and the return of the Cedar Hill Youth Summit. The Cedar Hill Fire Department will continue to support Coronavirus (COVID-19) vaccination and education efforts including partnerships with Dallas County, other partner cities, and the Texas Department of Emergency Management. Cedar Hill's emergency services will receive a significant enhancement in 2022 with the implementation of the Regional Public Safety radio system project. This project, a collaboration with our Best Southwest partner cities, will allow our public safety departments to have coverage and to interface with other emergency service agencies across Dallas County and significantly enhance interoperability. In addition to the radio project, our Police and Fire Departments will be initiate a joint strategic planning effort to identify and plan for Cedar Hill's evolving public safety needs and expectations.

Bond Implementation – The City will continue to implement the 2017 bond program, with two of the most anticipated projects breaking ground in 2022. Feedback from extensive public input, including the Citizens Design Committee, has been incorporated into the schematic designs of the new library and signature park & trail. The new community pool at Virginia Weaver Park will also begin construction this year. In addition, enhancements to neighborhood parks and asphalt and concrete street repairs will continue throughout the City.

Planning & Development – One of Cedar Hill's defining strengths has been planning, and 2022 will see extensive planning activities to prepare for and guide the City through the next decade. These efforts will include the completion of a new Comprehensive Plan, Economic Development Strategic Plan, the initiation of a joint Public Safety plan, and a comprehensive update to Cedar Hill's Parks & Open Space Vision Plan. These plans are well timed and will provide much needed guidance as our area is on the cusp of experiencing a period of significant growth.

Development services are experiencing a substantial increase in demand as development interest and projects are popping up all over town. High Point 67, a Class A logistics and manufacturing center with up to two million square feet, will transform Cedar Hill's industrial area into a 180+ acre master planned site within the Loop 9 corridor. Texas Health Resources is scouting property in Cedar Hill to build a hospital to enhance its presence in the area, which will bring one of the largest industries in North Texas to our community. In historic downtown, the groundbreaking of the Lake Moreno mixed-use project will coincide with enhancements to streets and pedestrian connections. These, plus numerous planned residential and commercial developments.

Communications – As we continue to navigate in-person/virtual hybrid environments due to COVID-19, the City will continue to focus communication efforts to meet people where they are. These include increasing the frequency of social media posts, using video to share community stories and, subject to appropriate safety protocols, hosting in-person events including Parties in the Park and restoring Senior Center and Recreation Center programming.

Community Engagement & Neighborhood Revitalization – The City continues to focus on enhancing older adult livability. Weekly phone calls continue to be made to older adult residents and a 55+ Citizens Services Outreach Liaison has been added to our City team to focus on engaging older adults. Staff continues to implement additional programs focused on health, wellness and social interactions for this community demographic and explore other means to enhance livability for residents age 55+.

While we will continue to advance the City’s strategic priorities in 2022, we will remain prepared and actively engaged in navigating the on-going impacts of the COVID-19 pandemic and the latest Delta variant. This means continuing to plan and manage our budgets and fiscal health with an eye for the future. Doing so will allow the City to retain the flexibility and resiliency to insulate essential services from the uncertainties of the times, so residents can continue to rely on them regardless of the circumstances.

In closing, I would like to express my appreciation to Mayor Mason, the City Council, our Board & Commission partners, and our City staff for committing so many long hours and months to planning and deliberating the priorities, policies, and the documents represented in this proposal. I look forward to serving with you as we work together to make our community’s vision of a premier city a reality.



Greg Porter
City Manager

CITY OF CEDAR HILL

2021-2022 ANNUAL BUDGET

CITY COUNCIL



Stephen Mason	Mayor
Alan E. Sims	Mayor Pro Tem
Shirley Daniels.....	Place 1
Daniel C. Haydin, Jr.....	Place 2
Chad A. McCurdy.....	Place 4
Gregory Glover.....	Place 5
Clifford R. Shaw.....	Place 6

SENIOR BUDGET TEAM

Greg Porter.....	City Manager
Melissa Valadez-Cummings.....	Deputy City Manager
Alison Ream.....	Assistant City Manager
Marie Watts.....	Director of Administrative Services
Tia Pettis.....	Finance Director
Latifia Coleman.....	Assistant Finance Director
Tracey Kerezman.....	Human Resources Director
Jenifer Sweeney.....	Assistant Human Resources Director

PROPOSED BUDGET



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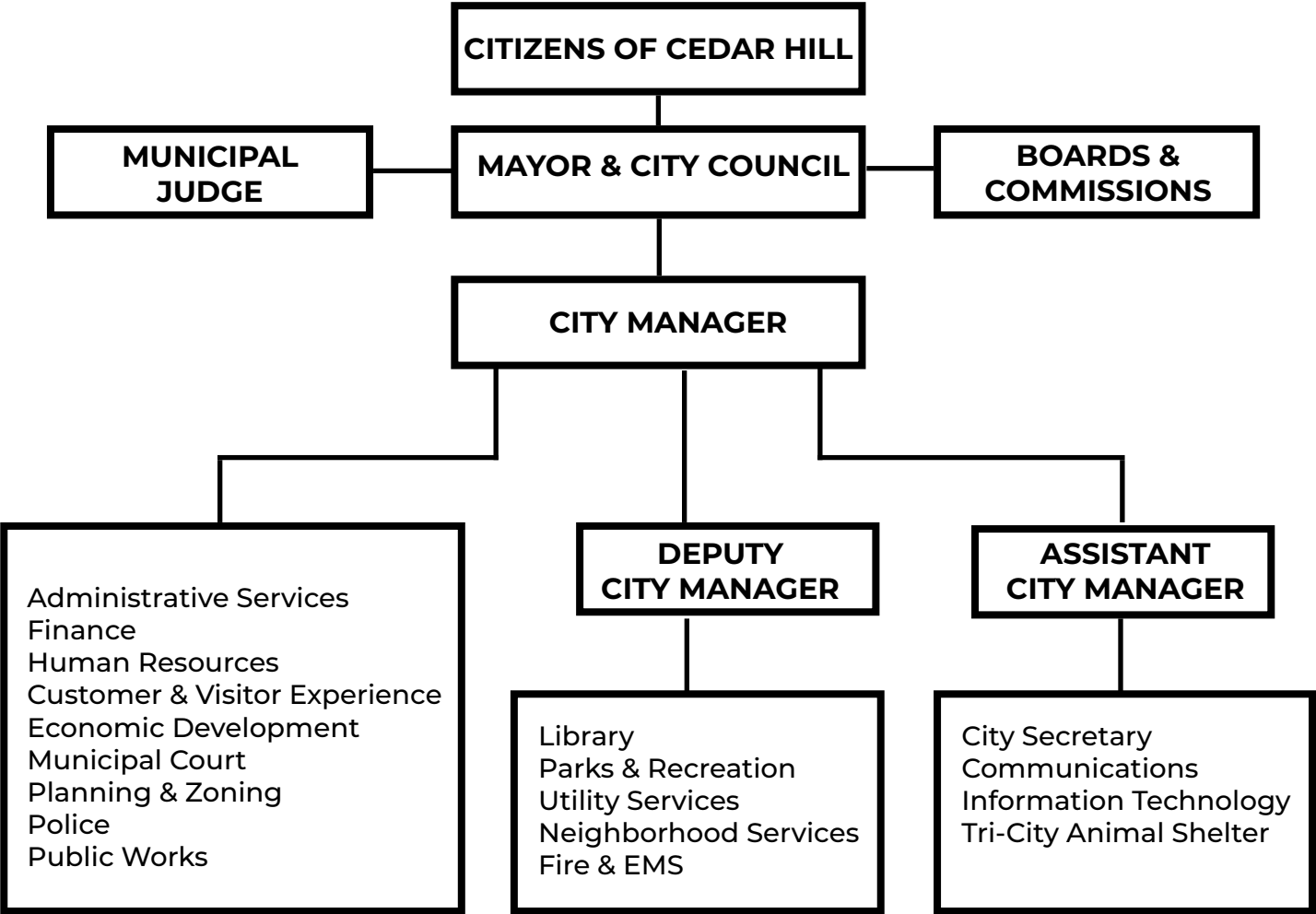
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ORGANIZATIONAL CHART



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

We believe that by communicating the values to the community, all others will begin reflecting, articulating, promoting and protecting the distinctive character that will continue Cedar Hill's success far into the future.

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



**PEOPLE &
RELATIONSHIPS**



STEWARDSHIP











**HIGHEST ETHICAL
STANDARDS,
BEHAVIOR & INTEGRITY**



**SERVANT
LEADERSHIP**

CITY COUNCIL PREMIER STATEMENT






The City Council envisions a “**Premier City**” to be defined by the **following Premier Statements**, which are in no order of importance:

<p>DISTINCTIVE CHARACTER</p> 	<p>Character is the internal compass that guides thoughts and actions. The City Council will continue to recognize stellar examples of distinctive character demonstrated throughout the community.</p>
	<p>We believe our highest-priority use of taxpayer funds is to keep Cedar Hill a safe community. The City Council is excited about the strong planning, strategic thinking and proactive steps taken by our public safety personnel.</p>
<p>CLEAN</p> 	<p>Our vision of a clean city is one in which pride of ownership is evident throughout our neighborhoods, businesses and community spaces. Clean is defined as more than just litter control or code enforcement. Having a clean city is all encompassing where citizens enjoy a healthy lifestyle and exude pride for the city in which we live, work and play.</p>
<p>ENGAGED COMMUNITY</p> 	<p>Our success is dependent on citizen engagement and our service delivery is shaped by the community that we serve. The City Council seeks opportunities for the community to provide broad public input to help guide the City Council and staff on the future of Cedar Hill. The City fosters opportunities for citizen engagement and relationship building with each other and the community.</p>
<p>VIBRANT PARKS & NATURAL BEAUTY</p> 	<p>We are blessed with some of the most beautiful topography, spectacular views and open spaces. As a result, the City believes it necessary to serve as good stewards of these precious natural resources to maintain, protect and preserve for generations to come.</p>
 <p>EXCELLENT, SAFE & EFFICIENT INFRASTRUCTURE</p>	<p>The City Council has developed a solid infrastructure which incorporates vehicular mobility, pedestrian walkability, hike/bike trails, and maintaining the roadways to achieve and maintain the excellent, safe and efficient mobility the City Council desires.</p>
 <p>STRONG & DIVERSE ECONOMY</p>	<p>We envision a community in which the development is balanced with the City's distinct natural resources our community loves to enjoy. The City Council desires a strong and diverse economy characterized by the City's growth and development, business and commerce for both day and night populations and one that can be sustained for years to come.</p>
 <p>TEXAS SCHOOLS OF CHOICE</p>	<p>The City of Cedar Hill is committed to supporting lifelong learning in our community. We are committed to partnering with all institutions of learning and supporting their efforts to become Texas schools of choice.</p>

CITY COUNCIL PREMIER STATEMENT

DEPARTMENT ALIGNMENT TO CITY COUNCIL PREMIER STATEMENTS

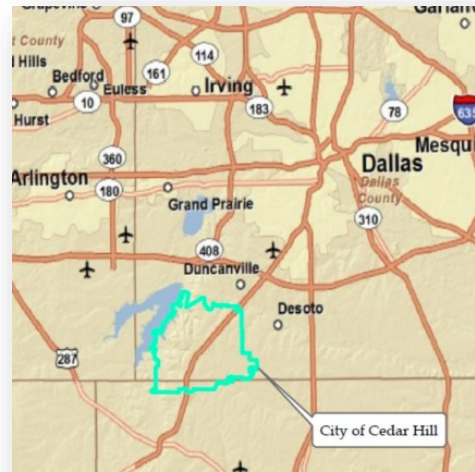
This section identifies alignment as reflected in FY 22 budgeted programs and activities.

City Council Premier Statements									
ID#	DEPARTMENT								
100	Administration	X	X	X	X	X	X	X	X
110	Human Resources	X	X			X	X	X	X
130	Information Technology		X		X	X	X	X	
150	Finance	X	X			X	X	X	
190	Utility Services	X	X	X		X	X		
195	Government Center	X	X	X	X		X		X
199	Non-Departmental		X	X			X		
310	Police	X	X		X	X			X
320	Police CCPD	X	X		X	X			X
330	Animal Control	X	X	X	X			X	X
340	Fire	X	X	X	X	X			X
350	Emergency Management	X	X	X	X	X	X	X	
360	Municipal Court	X	X		X				X
370	Code Enforcement	X	X	X	X	X	X	X	
380	Animal Shelter	X	X	X	X				
400	CDC Administration	X		X	X	X	X	X	
405	Trail Maintenance	X	X	X	X	X	X	X	
410	Parks	X	X	X	X	X		X	
415	Valley Ridge Park	X	X	X	X	X		X	
430	Recreation	X	X	X	X			X	X
435	Recreation Center	X	X	X	X			X	X
450	Library	X			X				X
470	Neighborhood Services	X	X	X	X			X	X
480	Historic Downtown	X		X	X	X			
520	Planning & Zoning	X	X	X	X	X	X	X	
610	Economic Development	X			X	X			X
611	Tourism & Marketing	X			X	X		X	
700	Public Works Administration		X	X			X		
710	Streets & Drainage	X	X	X			X	X	
750	Fleet Maintenance		X	X					
760	Water & Sewer Operations		X	X			X	X	

CITY PROFILE

CITY PROFILE

Nestled twenty minutes southwest of downtown Dallas, Cedar Hill borders the eastern shore of Joe Pool Lake and Cedar Hill State Park. Its lush, tree-lined rolling hills and wide-open green space allow for hikes, bike rides and other outdoor recreational opportunities. Whether visiting one of the specialty boutiques in historic downtown, shopping at national retail stores, or enjoying the day on Joe Pool Lake, Cedar Hill is a thriving suburb which maintains a small-town charm with big city amenities. With easy access to I-20 and I-35 from U.S. Highway 67, Cedar Hill is home to many residents who commute to and from employment in the Dallas-Fort Worth (DFW) metroplex.



The City was incorporated in 1938 under the general laws of the State of Texas and is the oldest organized community in Dallas County. Cedar Hill became a home-rule City in 1975. The median age of those living in the City is 36 years and the median household income is \$78,355.

Cedar Hill sits at the northern edge of the Balcones Escarpment, a line of low hills that separates the rich soils of blackland prairie to the east from the scenic limestone formations to the west. This convergence of the ecosystems of east, west, and central Texas mark the start of the Texas Hill Country and make the corridor home to a unique combination of plants and animals unlike any other in the State. Preservation of the open spaces and critical ecosystems in this area is made possible through partnerships between the City of Cedar Hill, Texas Parks & Wildlife, Dogwood Canyon Audubon Center, and Dallas County, among many other organizations. The City's location in a major metro area provides access to nature, recreation, and environmental learning to a diverse urban population.

Parks and Recreation are important to the City and certainly part of its distinctive character. The City maintains 33 city parks. Parks facilities include a recreation center, senior center, softball fields, baseball fields, soccer fields, tennis courts, municipal swimming pool, football fields, playground equipment, picnic pavilions, basketball courts, amphitheater, fishing ponds, paved trails and nature preserves. The City is committed to the inclusion of neighborhood parks and the preservation of green space. To protect the scenic landscape, the City maintains a goal of preserving 20% of its land mass as open space.

CITY PROFILE

Strayer University is housed in Cedar Hill. Additionally, a number of colleges and universities are in the surrounding area to promote lifelong learning and workforce development. Cedar Hill Independent School District (CHISD) is focused on providing choices to meet the needs of its students through innovative educational opportunities. A wide selection of charter and private schools adds to the expansive set of educational choices available to families and newcomers to Cedar Hill.

Government Structure: The City operates under a council-manager form of government. Municipal authority is vested in the City Council, consisting of a Mayor and six council members. The City Council appoints committees, boards and commissions, the City Manager, and City Judge. The City Manager is responsible for carrying out the policies, implementing the ordinances and budget approved by the City Council as well as overseeing the day-to-day operations of the City.

Services Provided: The City provides a full range of municipal services authorized by statute or charter. These services include police protection, fire suppression, emergency medical services, water distribution, wastewater collection, building inspection, street maintenance and repair, code enforcement, park maintenance, full-service recreation services and programming, swimming pool operations, library services, planning, economic development and general administrative services. The City maintains contracts with third parties for its water supply and treatment, wastewater treatment service, and solid waste services.

This accompanying budget includes all funds of the City including its component units. The City's component units are legally separate entities for which the City is financially accountable. The City's component units are the Cedar Hill Economic Development Corporation and the Cedar Hill Community Development Corporation.

Financial Planning, Fiscal Policies and Financial Impacts: The City has a long tradition of disciplined and prudent fiscal management. The City's budget reflects the community's priorities and the strategic goals set by the City Council to further the vision of Cedar Hill as a premier city. The City Council's budget objectives are to: continue to provide services the Cedar Hill Way, maintain fund balances, deliver a balanced budget, maintain a resilient tax rate, use the budget as a communication tool, and position the City for long-term financial stability.

The City completes a benchmarking survey of budgets, staffing, and selected activity measurements of eleven similar cities in the DFW metroplex as part of the annual budget process. These plans and the survey are used as an aid in determining budget allocations to the various departments and activities of the City. The City's fiscal management policies require minimum fund balances for numerous funds. Additionally, the City annually updates a five-year capital improvement plan for streets, utilities, and facilities, including the timing and amounts of debt to be issued to fund the plan.

CITY PROFILE

Strategic Priorities and Master Planning: At their annual strategic retreat in the fall, the Cedar Hill City Council confirmed the City's vision, mission, and values and established their strategic goals and priorities focused on the following areas: Public safety, bond implementation, planning & development, communications, and community engagement and neighborhood revitalization. Each of these areas has a work plan associated with them with initiatives to implement in support the City Council's strategic plan. Key strategic initiatives focus on enhancing operations to be responsive to citizens' needs, enhancing senior citizen livability, facility and infrastructure improvements throughout the City, business growth and support, development projects, strategic planning, engagement with CHSD, and enhanced communications and transparency.

The Cedar Hill City Council engages the public throughout the year to gain input and feedback on their strategic priorities that are reflected in budget objectives, programs, and use of resources. Means of public engagement include Board & Commission appointments, neighborhood walks, city-wide biennial citizen satisfaction survey, neighborhood surveys, Let's Talk online engagement platform and citizen committees.

As a planning community, Cedar Hill has a number of master plans that support the long-term direction and vision for the community. Extensive public input and outreach have been conducted to gain broad public input. Below is a representative list of adopted master plans.

Strategic Plan	Year Adopted
Police Department Management Study	2007 Joint Public Safety plan to be developed in 2021 – 2022.
Comprehensive Land Use & Thoroughfare Plan	2008 Updated plan in process of being developed.
City Center Vision Plan	2010
Sustainability Action Plan	2011 Updated plan to begin development in 2022.
Water & Wastewater Master Plan	2013 Updated plan to follow Comprehensive Plan approval.
Roadway, Water & Wastewater Impact Fee Study Update	2013
City Center Development Plan	2014
Marketing & Tourism Plan	2014
Fire Department Master Plan	2014 Joint Public Safety plan to be developed in 2021 – 2022.
Economic Development Strategy	2017 Updated plan in process of being developed.
Library Long-Range Plan	2018
Parks, Recreation, Trails & Open Space Master Plan Update	2019 Updated plan to begin development in 2022.

CITY PROFILE

Commercial and Residential Development: Cedar Hill's diverse economy corners the market on natural beauty where the City has championed the phrase, "Where opportunities grow naturally". This allows the City to distinguish itself from others in the metroplex. With its strategic central location in the fast-growing North Texas metroplex, the City is committed to preserving its natural beauty for generations to come. As development activities and interest continue to increase, City officials are committed to expanding economic development opportunities that will foster development on its abundant available land within its goal to maintain 20% of open green space.

Cedar Hill is the regional retail hub with 11 major shopping districts offering over 3.5 million square feet of retail, restaurants, office, and entertainment. Business development in the form of light manufacturing, commercial, and retail enterprises have substantially increased since 1998. The City has four industrial parks and several large industrially zoned tracts of land which will soon transform into an industrial campus. Despite challenges as a result of the Coronavirus pandemic, the Cedar Hill business community remains strong.

With a major investment by Hillwood, one of the leading real estate firms in the United States, United Kingdom, and Europe, High Point 67 will soon transform Cedar Hill's industrial area into a 180+ acre master-planned site within the Loop 9 corridor. The project will be a Class A logistics and manufacturing center with up to two million square feet. The project is expected to generate more than \$75 million in capital investments, \$100 million in new taxable value, and support the creation of hundreds of jobs in Cedar Hill. The City's years of planning and smart, intentional growth helps usher this partnership, forging new connections and major thoroughfare upgrades to the industrial area's already bright future.



Industrial expansion includes a newly constructed tenant space with 11,900 square feet in 2019. Central States Manufacturing, Inc. celebrated 20 years in business in Cedar Hill in July 2020. Additionally, future construction plans include 15,000 square feet of tenant space, 6,000 square feet of warehouse, a 18,248 square -foot facility for API Precision Machining in the High Meadows Industrial Park, as well as a facility expansion for Delta Steel.

Historic downtown development continues to thrive in spite of the challenging year. In 2018, the Cedar Hill Economic Development Corporation (CHEDC) approved a development agreement with Lake Moreno Partners, LLC for a mixed-use project in historic downtown. The 40,000 square foot project, located at W. Belt Line Road and Broad Street, is envisioned to bring a mix of retail, restaurants, artisan space, and residential dwellings.

Since its founding, the City has been supportive of hard work and commerce, where today the small business owners whose shops give Cedar Hill its charm captured more than \$800,000 of Cedar Hill Strong Grant/Loan funds, funded by the CARES Act. The Cedar Hill Strong Grant/Loan program strengthened our small businesses and made them more resilient.

CITY PROFILE

The office and retail sectors also continue to see growth. Indigo Dentistry and Woodus Obstetrics & Gynecology operate in Legacy Crossing, located at the southeast corner of Joe Wilson Road and Pleasant Run Road. There are plans for future construction of 7,000 square feet of additional office and retail space. Dr. Emilio Lopez and Ruiz Financial completed construction of new professional office space in 2019 with approximately 6,000 square feet per building.

The Hillside Village lifestyle center is a 615,000 square foot open-air regional shopping mall containing 67 active stores. The mall management works with City leaders to create an environment reflective of Cedar Hill's distinctive character. The lifestyle center continues to retain national branded retailers that attract local and regional shoppers.

As staycations and outdoor activities become increasingly in demand, Cedar Hill has remained a popular Texas tourist destination that showcases the area's attractions and natural beauty. The Dogwood Canyon Audubon Center opened 250-acres of national preserve with an interpretive center in 2011 which draws visitors to the City. This Center, in conjunction with Cedar Hill State Park, Cedar Mountain Preserve, and the City's numerous parks, extensive trail system, and open spaces continue to bring tourism to the City.

The City's residential sector continues to grow. Covenant Development entered the Cedar Hill market in 2018 to construct Preston Trail Center (the "Jane"), a 20-acre site located at the intersection of FM 1382 and Straus Road. The goal of Preston Trail Center is to create a thriving, mixed-use area that builds on, enhances, and highlights the unique character of Cedar Hill as a friendly, family-oriented, and nature-oriented Texas town. The multifamily component, The Jane at Preston Trail Center, has opened with approximately 300 units containing high-end amenities with an emphasis on walkability and connectivity. The second phase will be developed for retail, restaurant, and/or service uses to complement the residential component and simultaneously serve as a recreational anchor with a trailhead for the Balcones Trail.

The Luxe at Cedar Hill, a 153-unit senior housing complex featuring resort style villas on the south side of East Pleasant Run Road, is leasing homes for older adults. Additionally, The Lilacs development of duplexes will expand housing options in historic downtown.

The City continues to see single-family residential development interest. The Bear Creek subdivision is a 215-lot residential development that began permitting in 2019. The Vineyards will provide an additional 70 lots. Other residential developments include a 78-lot subdivision on Anderson Road next to the Fountain View-Lake Ridge subdivision and a 207-lot subdivision in Stonehill.

Major Initiatives: Community public safety relationships continue to be enhanced through neighborhood walks, community conversations, increased transparency through online access to public safety annual reports and a crime mapping website. Additionally, public safety personnel continue to support response efforts to the Coronavirus pandemic including vaccinations and engaging the community on COVID-19 preventative safety.

Projects from the 2017 bond referendum continue to be implemented. Feedback from the Citizens Design Committee has been incorporated into the schematic design of the new library and signature park & trail. The City completed improvements to several neighborhood parks.

CITY PROFILE

The design elements of the new community pool are being finalized and the facility is scheduled to open Memorial Day 2023. Asphalt and concrete street repairs continue throughout the City. U.S. Highway 67 is under improvement construction by Texas Department of Transportation with widening improvements, adding lanes, improving exit and entrance ramps all of which will enhance traffic flow and reduce congestion for the City.

The City continues its efforts on enhancing senior citizen livability. Several targeted surveys were implemented focused on senior citizen livability, an awareness campaign that included mailers and a website focused on residents age 55 and up was implemented. Additionally, the ribbon cutting for the improved senior center was held in 2021. Weekly phone calls continue to be made to senior citizens and an additional staff member has been hired to specifically focus on senior citizen outreach in Cedar Hill. A senior citizen group regularly engaged with the Mayor and city staff to provide input and feedback regarding senior citizen livability in Cedar Hill. This has resulted in additional programs focused on health, wellness and social interactions for residents age 55 and above. Staff continues to explore transportation options for destinations for senior citizens.

The Downtown Complete Streets project design is 90% complete and staff is coordinating franchise utility relocations. Phase II of the historic downtown complete streets project design will be initiated and downtown code amendments are anticipated to be complete in 2021.

BUDGET FY2021-22

BUDGET CALENDAR- FISCAL YEAR 2021-2022

Feb 23	Budget Kick-Off Meeting
March/April	Submit Operating Budgets and Program Request
Apr 05-09	Finance: Compiles and summaries budget data as submitted by departments Finance: Revenue Estimates and Projections
Apr 14-23	Finance: Budget Review with Department Directors (Round 1) Finance: Revenue Assumptions, Estimates and Projections Preliminary
Apr 20	Streets, Facilities, Drainage and Parks CIP 5 Year Plan Presentation and Library/Signature Park Workshop to City Council
Apr 27	Quarterly Financials and Budget to Council
Apr 28	Finance: Mid-Year Review of FY 21 Budget at Director Meeting
Apr 24 – May 11	Finance: Compiles Budget Data in master budget documents
May 14-31	Finance and City Management: Budget Overview: (Round 2) With Directors/Managers
May 18	Water and Sewer 5-Year CIP Plan and Rate Study Presentation to Council
June 08	CCPD Board Meeting and Budget Presentation
Jul 06	City Council: Preliminary Budget Presentation
Jul 26	Estimated Certified Appraisals from Chief Appraisers
Jul 23 – Aug 03	Finance: Final revisions to budget- Executive Summary of Budget Document; Framing Budget for Presentation to City Council
Aug 6	Finance: Receives Tax Calculation from Dallas County
Aug 13	City Council: Budget Workshop - Presentation of City Manager Budget
Aug13	Dallas County Publishes Tax Rate Notice (1/4 Page Ad) Publishes NNR Tax Rate and Voter Approval Tax Rates
Aug 24	City Council : Discuss Tax Rate: if rate exceeds the NNR or Voter Approval Tax Rate (whichever is lower), take a record vote and schedule and announce public hearings
Sept 7	City Publishes Notice of Public Hearing on the Budget
Sept 14	City Council: (1) Approve certified tax rolls; submit certified values, No New Revenue (NNR) Tax Rate and Voter Approval Tax Rates
Sept 14	City Council: Public Hearing & Adopt by Ordinance(s) the Tax Rate, FY22 Budget inclusive of CCPD, EDC, CDC, PIDs and CIP

BUDGET FY2021-22

BUDGET PROCESS NARRATIVE

The annual operating budget for the City of Cedar Hill (the City) is the culmination of countless hours of review, research, analysis and discussions by the City Council and City staff who received input from the public during community meetings and via budget hearings. The creation of the budget has beginnings from about 20 years ago with the work of a City Council's Strategic Planning retreat in 2000 in which the vision, mission, values, and premier statements were revised. This section is intended to guide the reader through the budget document by highlighting the budget process and by giving a summary of the information to follow. The budget document is organized in a way that will help the reader to quickly locate information in a timely manner.

Budget Preparation Process

The annual budget process begins in the fall of the prior year with the City Council Retreat. During the retreat, the City Council revisits the mission, vision, and premier statements. They also set priorities both short term and long term. After the City Council Retreat the City Manager along with department directors determine the strategic focus areas and plans for the upcoming year to carry out the priorities identified by the City Council.



In **February**, the budget calendar is developed, and a budget kick-off meeting is coordinated by the Budget Team in which worksheet templates, forecasts and training materials are distributed to department budget representatives. The budget team continues to provide year-to-date financial data for revenues and expenditures, while adjusting forecast and projections as updated data becomes available.

In **March and April** key budget components are submitted to the Budget Team for review, they include the current year revised budget, the subsequent fiscal year proposed base budget, five-year projected budgets, requests for fleet, equipment, new personnel requests, capital and new program requests. The Budget Team works with departments to create proposed base estimates. The proposed base budget for the subsequent fiscal year omits capital and one-time purchases from the previous fiscal year as the base budget is intended to show the expenses related to maintaining the current year's operations.

Activities that require additional resources, new or replacement equipment, or new programs are included in the capital and supplemental requested amounts. For each item requested, departments provide a description, itemization, and justification of the estimated costs. These requests are submitted by the department in a list prioritized according to need. Fleet and computer replacements are submitted by the Fleet Division and Information Technology department for each department and evaluated during the departmental budget review meetings with directors.

BUDGET FY2021-22

In **May**, budgets are revised and reviewed by the Budget Team and the City Manager's Office to make any necessary adjustments. Special workshops are held to address capital projects and financing options. All requests are compiled by the Budget Team in summary format into master budget documents and submitted to the City Manager for review. A meeting is held with the City Manager's Office, Budget Team and all Directors in which each Director presents their new programs for the team's evaluation.

In **June/July**, a preliminary budget workshop is held in which the budget team shares with the City Council major revenue and expenditure forecasts, capital improvement projects (CIP) and a listing of proposed programs. During the workshop, the City Council shares with city staff some priorities for creating the proposed budget.

The Budget Team prepares a proposed operating budget that is balanced and maintains fund balance levels in accordance with the City's Fund Balance and Fiscal Management Policy (see appendix for full policy). In **July/August**, a budget workshop is held to share with the City Council, the new revised operational budgets and the certified appraisals from the Dallas County and Ellis County Appraisal Districts. The City Council has the opportunity to review the proposed budget, discuss their opinions and ask questions of the City Manager, provide feedback, and request changes.

After the City Council Budget Workshop, a public hearing is held on the budget prior to the adoption of the budget in **September**. Notices for public hearings for the adoption of both the budget and the tax rate are published in the local newspaper and on the City's website. If the proposed tax rate exceeds the no new revenue (**NNR**) rate, the City must publish the proposed tax rate and notices of a vote on the rate. Public hearings are a critical part of the budget process as they allow citizens a chance to voice their opinions and to ask questions.

By ordinance the City Council must adopt a final budget appropriation by **September 30th** for the fiscal year start date, October 1st.

Implementation Process

After adoption, the Finance Department creates an adopted budget book which is made available on the City's website, with the City Secretary and on file at the City Library.

On October 1st of the fiscal year, the budget is loaded into the accounting software system with a confirmation detailing the upload submitted to each department director. Department directors are responsible for approving and operating within budgetary controls. Budgetary control is established and maintained after adoption of the budget via quarterly revenue and expenditure statements provided to the City Manager and City Council.

A balanced budget is a budget adopted by the City Council and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances. Fund balances may be appropriated for non-recurring expenditures (expenses).

BUDGET FY2021-22

Budget Amendments/Adjustments

Budget changes that do not affect the total for a department but transfer funds from one-line item to another within a department's operating budget are allowed at each Director's discretion. A budget adjustment that will bring a change in the total appropriation for a department may be allowed by the City Manager at the written request of the department, based on the City's ability to fund the request. A budget adjustment that requires a change in total appropriations at the fund level requires the City Council's approval.

ACCOUNTING METHOD & FUND STRUCTURE

FUND STRUCTURE

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City of Cedar Hill's financial structure includes four categories of funds: Governmental Funds, Proprietary Funds, Fiduciary Funds and Component Units. All four fund categories are utilized in this budget. **Governmental Funds** are used for most government activities such as general operating, debt service, and infrastructure. While **Proprietary Funds** are based on the premise that the city service should be conducted as a business with user fees covering expenses. **Fiduciary Funds** are funds in which the government acts as a trustee or agent for an outside entity, organization or other governmental units – usually a trust such as a Pension Trust. **Component Units** are legally separate organizations for which the elected officials of the primary government are financially accountable. Listed below are descriptions of the funds maintained by the City.

The budgets for the Governmental Funds are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both available and measurable except where the accrual basis is specified by generally accepted accounting principles. Expenditures are recognized when the services or goods are received, and the liabilities are incurred. Budgets for the Proprietary Funds are prepared on the full accrual basis of accounting under which transactions are recognized when they occur regardless of timing or related cash flows.

Budgetary control is maintained at the department level in each departmental budget, and encumbrances are entered at the time a purchase order is issued. Unspent and unencumbered appropriations lapse at the end of the fiscal year, except for capital projects.

For Budget Purposes, a **Major Fund** is any fund whose revenues or expenditures constitutes more than 10% of the total appropriated budget. Cedar Hill Major Funds are General Fund, Debt Service Fund and the Water and Sewer Fund.

BUDGET FY2021-22

GOVERNMENTAL TYPE FUNDS

General Fund – the general operating fund for the City. Revenues include: property, sales and other taxes, franchise fees, fines, licenses and fees for services. Operating expenditures provide support for most traditional tax-supported municipal services, such as Public Safety, Parks and Recreation, Library, Administration, Planning and Zoning, Neighborhood Services and Public Works operations.

Special Revenue Funds – account for the accumulation and disbursement of legally restricted resources to expenditures for a specific purpose. Funds under this category include the Police Forfeiture Fund, Hotel Occupancy Tax Fund, Public Education (PEG) Fund, Animal Shelter Fund, JPL Nature Corridor Permanent Fund, JPL Nature Corridor Opportunity Fund, Library Donation Fund, Crime Control and Prevention (CCPD) Fund, the Tax Increment Financing Fund (TIF) and several other funds. Please see the complete listing in the Special Revenue Funds section.

Debt Service Funds – account for the accumulation of resources for expenditures related to general long-term debt, including principal, interest, and other related costs. The resources are generated by a tax levy based on property values and are used to pay debts incurred through the sale of bonds, certificates of obligation, notes payable and other debt instruments. The bonds finance long-term capital improvements to streets, parks, buildings and other infrastructure.

Capital Project Funds – account for the accumulation of resources designated to construct or acquire capital facilities and improvements. Resources include proceeds from sales of general obligation bonds, certificates of obligation, TxDOT funds, Impact fees and transfers from operating funds.

PROPRIETARY TYPE FUNDS

Enterprise Funds – account for operations that are financed and operated in a manner similar to private business; the intent of the City is to provide goods or services to the general public on a continuing basis that will be financed or recovered through user charges. The City maintains a few Enterprise Funds all related to Water and Sewer (Operations and Capital).

Internal Service Funds – funds designed to account for goods or services provided by one city department for another. The City's Internal Service Funds include the Equipment Fund and the Self-Insurance Fund. Charges are billed to departments to recover costs that are incurred by these funds.

FIDUCIARY FUNDS

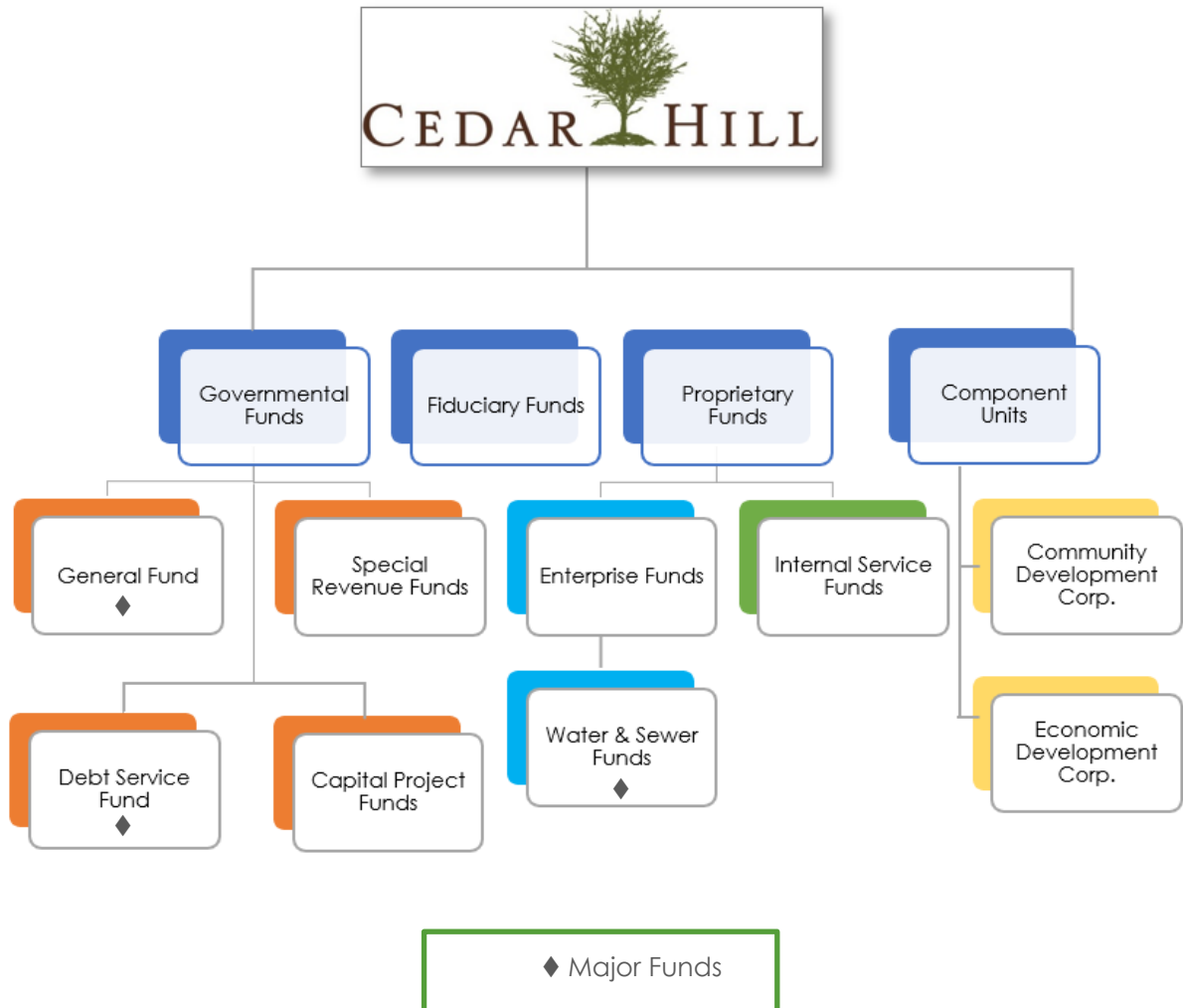
The City maintains a few fiduciary funds that account for transactions for private trust – such as the Police Pension Fund.

COMPONENT UNITS

The City maintains two funds that account for transactions for component units – the Community Development Corporation and the Economic Development Corporation.

BUDGET FY2021-22

Fund Structure Chart



BUDGET FY2021-22

DEPARTMENTS BY FUND


ID#	Department	0001 General Fund	0100 Water & Sewer Fund	0301 Animal Shelter Fund	0302 Hotel Tax Fund	0304 Municipal Court Fund	0308 CDC Fund	0309 EDC Fund	0312 Library Donation Fund	0322 CCPD Fund
100	Administration	X								
110	Human Resources	X								
130	Information Technology	X								
150	Finance	X	X							
190	Utility Services		X							
195	Government Center	X								
199	Non-Departmental	X								
310	Police	X								
320	Police CCPD									X
330	Animal Control	X								
340	Fire	X								
350	Emergency Management	X								
360	Municipal Court	X				X				
370	Code Enforcement	X								
380	Animal Shelter	X		X						
400	CDC Administration						X			
405	Trail Maintenance						X			
410	Parks	X								
415	Valley Ridge Park						X			
430	Recreation	X								
435	Recreation Center						X			
450	Library	X							X	
470	Neighborhood Services	X								
480	Historic Downtown	X								
520	Planning & Zoning	X								
610	Economic Development							X		
611	Tourism & Marketing				X					
700	Public Works Administration		X							
710	Streets & Drainage	X								
750	Fleet Maintenance	X								
760	Water & Sewer Operations		X							
799	Non-Department Debt Service		X							

This matrix above shows the funding of departments by fund within the budget. Listed across the top of the matrix are the major funds. The departments are listed in the first column. An "X" indicates the correlation between departments and funds.

BUDGET FY2021-22

GLOSSARY OF EXPENDITURE CATEGORIES:

Throughout the document, the following **major expenditure categories** are summarized. In order to provide the reader with a better understanding of the types of items in each category, the definitions of the category are provided below. For a complete listing of terms, please see the full Glossary at the end of the document.

Capital Outlay - Expenditure category that result in the acquisition of or addition to fixed assets or other large purposes, also include expenditures to extend the useful life of a fixed asset.	
Inter-Fund Transfers/Transfers - Amounts transferred from one City fund to another City fund for purposes such as reimbursement of expenditures, general administrative services, debt service or payments-in-lieu of taxes.	Personnel – Expenditure category that includes salaries, wages, and related fringe benefits including taxes, health benefits, other benefits.
Lease/Rental – Expenditure category for use of equipment/facility or land owned by another party for a specified term such as equipment rentals, annual software user fees, and departmental payments to the Equipment Replacement Fund for items purchased via that fund on a lease back arrangement.	Services – Expenditure category used for mostly contractual or outsourced activity such as professional services from attorneys, engineers, accountants, printing services, insurance firms, subscription services, IT Network Charges, third party providers and other consultants.
Maintenance – Expenditure category that includes the upkeep, servicing and care of vehicles, machinery, computers, water systems, software, radios and other items.	Supplies – Expenditure category that includes expendable materials needed for operations such as office supplies, items to run programs, computer supplies, postage, minor equipment, fuel and oils, chemicals, etc.
Miscellaneous – Expenditure category that includes publications and dues, training, uniforms, meetings and luncheons, travel/mileage and other expenditures that are not captured in another expenditure category.	Utilities – Expenditure category that includes services for electricity, telephone, cable, internet, cell phones, water, gas, etc.

FY 2021-2022 BUDGET HIGHLIGHTS

AD VALOREM TAX RATES AND REVENUE



The City Manager proposed FY 2022 budget is based upon the tax rate of \$0.697029 which is \$0.008927 or 1.30% higher than the tax rate from FY 2021 (\$0.688102). The Maintenance & Operations (M&O) tax rate is \$0.518152 and the Interest and Sinking (I&S) tax rate is \$0.178877.

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 preliminary taxable assessed value utilized in developing the preliminary budget was \$4,614,246,853 or 7.60% increase over last year's certified value of \$4,288,479,669. The certified tax rolls received on July 22 including values in dispute were \$4,566,244,989. The increase in taxable values from the prior year is \$277,765,320 or 6.48%. Of this amount, \$61,987,580 is from new construction added to the tax rolls.

The FY 2022 tax levy based on the proposed tax rate of \$.697029 per \$100 of taxable value is \$31,828,052. The tax levy is divided between M&O for \$23,660,090 and \$8,167,962 for I&S. When adjusting the tax levy for new construction the tax revenue increase is 7.5% over the prior year.

GENERAL FUND

GENERAL FUND REVENUES

General Fund revenues overall are projected to increase by 4.6% or \$1,831,154. The increase is primarily due to property tax and sales tax. Changes from the previous year's budget in General Fund revenues are discussed below.

Property Taxes - All property tax related revenue is increasing by \$1,361,065 or 6.0% due to increases in property values. This includes current and delinquent taxes, penalties and interest on late payments.

Sales and Mixed Beverage Taxes – Fiscal Year 2022 sales and mixed beverage taxes are budgeted for a combined total of \$9,508,296 and are increasing by \$703,489 or 8.0% over the FY 2021 budget of \$9,124,512. Sales tax revenues have increased in FY 2021 and are expected to continue to increase into FY 2022 as the economy recovers from the pandemic.

Franchise Taxes – Total franchise taxes (use of city rights-of-ways) are projected at \$3,608,900, a 3.9% decrease or (\$145,088) from the previous year's budget. The City's major franchise agreements are with our utility providers. Franchise fees are based on gross receipts from the customers and are impacted by growth or decline in accounts and weather which impacts consumption. Telecommunications and cable television franchise fees are decreasing by \$195,781 for FY 2022 due to the decline in use of telephone land lines and cable services.

FY 2021-2022 BUDGET HIGHLIGHTS

Licenses and Permit Fees – Total license and permit fees are projected at \$908,700 or -0.2% (\$2,115) less than FY 2021. There are projected increases proposed in building and construction related permits; however, this is offset by decreases in burglar alarm permits as new alarm technology changes consumer behavior.

Charges for Services – Charges for services totals \$1,306,528, an increase of 1.0% or \$12,314. There are no proposed scheduled service charge fee increases. Charges for services are revenue from fees as establish by ordinance. This category of revenue is user fee based such as ambulance fees, recreation fees, programming fees for athletics and aquatics as well as senior citizen programming fees and street construction inspection fees.

Fines and Fees – This category of revenue is generated from court, library and police departments and is projected to decrease \$(50,800) or -4.6%. The is primarily due to declines in court fines, burglar alarm fines, and library fine revenues.

Miscellaneous – This category is interest earnings and miscellaneous sources such as small donations, code abatements, copies, insurance proceeds and other miscellaneous revenues. This category is budgeted at \$138,062 and is decreasing \$143,138 or 50.9% over FY 2021 primarily due to declining interest rates.

Other Governments – This category is projected at \$520,580 or 3.1% (\$16,431) less than FY 2021. This category is related to shared Best Southwest entities including the Regional Jail, Regional Fire Training Officer, and Regional Emergency Management Operations Coordinator. Also included in this category is charges to the City's Economic Development and Community Development Corporations and Public Improvement Districts for administrative functions including accounting, audit, and budget.

The Cedar Hill Independent School District (CHISD) is charged in accordance with an agreement with the City for lease space on the third floor and maintenance of the Government Center. This annual charge to CHISD is budgeted at \$250,000. The cities of DeSoto and Duncanville participate in a cost share program for Fire Training and Crime Analysis for a total fixed cost amount of \$138,880.

Intergovernmental – This category is budgeted at \$312,300 and is increasing \$90,800 or 41.0% over FY 2021. Intergovernmental revenues are grants and shared resources from Federal and State Agencies. This category fluctuates from year to year based on the availability of grant programs and funding.

Transfers in – This category of revenue is from transfers from other City funds and are based on either a charge back for services provided or a fixed amount in support of a program initiative. The FY 2022 transfers in are from the Landscape and Beautification Fund for \$250,000 which is to offset mowing and rights-of-way maintenance. The Water and Sewer fund shares in the cost of Information Technology Support (IT) provided by the General Fund, based on 25% of the total IT budget. This transfer is budgeted at \$365,850 an increase of 6% over FY 2021.

FY 2021-2022 BUDGET HIGHLIGHTS

COMPENSATION AND BENEFIT PLAN

The City desires to achieve the objective to provide a competitive and sustainable compensation and benefits program to retain and recruit high quality employees. The proposed budget includes a 3% merit increase for employees.

The City offers employees two medical plans, an Exclusive Provider Organization (EPO) and a high deductible Health Savings Account (HSA) plan and will remain with United Healthcare. In FY 17-18, the City made a shift in the medical plan to self-insured, which provides more resiliency, service, and fiscal control over fully insured options. The health care cost savings allowed the City to establish the Self-Insurance Fund and immediately start building reserve requirements to maintain the fund. The reserve goal is to obtain a fund balance in the Self-Insurance Fund to equal to an average of 6 months of claims. There are no premium increases for employees in FY 2022.

GENERAL FUND EXPENDITURES BY FUNCTION

The General Fund is organized into four (4) major functions: General Government, Public Safety, Community Services, and Public Works. Each department or division is assigned to the appropriate major functional area. Proposed operating expenditures in the General Fund total \$41,634,579 compared to \$39,838,871 in FY 2021, an increase of 4.5% or \$1,795,708. An additional \$555,000 in expenditures is earmarked as available for new programs in FY 2022. A description of each function is presented below.

GENERAL GOVERNMENT

This function includes the Administration, Human Resources, Information Technology, Finance, Government Center and Non-departmental Departments. The General Government proposed budget(s) total \$6,574,341 and is an increase of \$187,814 or 2.9% from FY 2021. The increase is due to compensation and benefits.

The Information Technology Department, a general government function, proposed budget includes funding for 50 replacement computers.

PUBLIC SAFETY

This function includes the Police, Animal Control, Fire, Emergency Management, Municipal Court, Code Enforcement and Animal Shelter Departments. The Public Safety budget(s) are increasing by 4.6 % or \$1,183,121. The Public Safety budgets make up 65% or \$26,943,469 of the General Fund budget. Several public safety vehicles and miscellaneous equipment have been proposed for replacement, which are detailed below.

The Police Department budget (\$12.1 million) includes replacement of four patrol vehicles and one admin vehicle. The Police and Community Team (PACT) unit and related expenses are illustrated in the Crime Control and Prevention District (CCPD) budget. The Police Department budget is 29.0% of the General Fund.

FY 2021-2022 BUDGET HIGHLIGHTS



The Fire Department proposed budget is \$12.1 million. Fire & EMS make up 29.1% of the General Fund. Public safety equipment including a fire truck (\$900,000) and self-contained breathing apparatus (\$443,180) are planned to be replaced using taxable notes (amortized at life cycle of equipment).

The Code Enforcement Department is adding a new position, Plan Reviewer/ Building Inspector, to meet the increasing needs of the department. This position will provide plan review, building inspections, assist with Development Review Committee and management of all building projects to permitting status.

COMMUNITY SERVICES

This function includes the Parks, Recreation, Library, Neighborhood Services and Planning Departments. This portion of the General Fund Budget is proposed at \$5,584,456, a 2.9% increase over FY 2021. The Parks Department budget includes funding for a tractor, two front line trucks, tarp trailer and an athletic trailer.

PUBLIC WORKS

This function includes the Street and Fleet Maintenance Departments. The Public Works portion of the General Fund budget is 6.0% or \$2,532,313 and is a 11.7% increase over FY 2021. This includes the addition of a signs and signal maintenance crew.

TRANSFER OUT/ PROGRAMS

The General Fund ending fund balance at FY2022 is projected at \$11.7 million which is 27.8% of operating expenditures. The City's reserve requirement policy is set at 25%. In FY 2021 Estimate, \$900,000 of the excess fund balance over the 25% requirement will be transferred out to the Street Construction Fund for funding of future projects. In FY 2022 Proposed, \$555,000 in total is earmarked and available for additional program requests.

At the August 13th City Council budget workshop, one-time program requests totaling \$500,000 of excess fund balance were allocated for the following programs:

- Emergency Trail Markers & Trail Amenities - \$124,000
- 55+ Transportation Pilot Program- \$60,000
- IT Disaster Recovery Program- \$120,000
- Fire Rescue Boat- \$30,000
- Fire Fitness Equipment- \$18,000
- PD Vehicle Laptops- \$102,000
- Latin Fest- \$30,000
- Downtown Mural/Banners-\$16,000

Also at this time, new part-time administrative position programs totaling \$55,000 were added to the proposed budget for fire, court, and planning departments.

FY 2021-2022 BUDGET HIGHLIGHTS

SPECIAL REVENUE FUNDS

The **Public, Educational and Governmental (PEG) Fund** tracks revenue received from television cable operators which can be spent on capital equipment and programming of government communication services. The proposed budget is \$10,000 which is for audio visual equipment.

The **Animal Shelter Fund** is the primary fund for all expenditures and revenues supporting the Tri-City Regional Animal Shelter. The participating entities are Cedar Hill, Duncanville and DeSoto. The proposed budget is \$1,136,180 which includes debt costs on the outstanding bonds and operational costs of the tri-city facility. The Tri-City Shelter is supported by entity contributions (1/3 each or \$341,800) as well as charges for services. Each entity's participating share in costs are increasing 2.1%. The total revenue from all sources is \$1,107,465. At the August 13th City Council budget workshop, a part-time position program request was added to the proposed budget for \$15,000.

The **Hotel Occupancy Tax Fund** accounts for local occupancy taxes collected from hotels and motels at 7% against gross room receipts net of deductible expenses. The proposed budget of expenditures for this fund are \$304,554 and reflects activities to support tourism. The FY 2022 budgeted revenues are expected to increase 20.0% (\$50,000) as hotel occupancies increase due to recovery from the pandemic.

The **Municipal Court Special Revenue Fund** includes funds collected through adjudicated municipal court cases. The estimated fees for FY 2022 are \$47,620 with an expenditure budget of \$26,958 to pay for the internal lease for an electronic ticket writer system for the Court and public safety (police patrol). This fund was established to track technology and security fees that are established by the State legislature and adopted by City ordinance.

The **Joe Pool Fund** was significantly impacted in December 2016 when the City's Joe Pool Lake liability was extinguished. The City Council established the **JPL Nature Corridor Permanent Fund** and **JPL Nature Corridor Opportunity Fund** in April 2019



for the long-term preservation of the Joe Pool Lake asset and maximize fiscal stability of the asset. The majority of the funds are in the **JPL Nature Corridor Permanent Fund**, which provides a perpetual revenue stream for the preservation and development of the JPL recreational and economic asset, and to fund initiatives

that are consistent with the principles that formed the rationale for the initial creation of the asset and benefit all Cedar Hill citizens. A total of \$69,139 in expenditures is budgeted for FY 2022, which includes a \$61,639 transfer to the JPL Nature Corridor Opportunity Fund. The JPL Permanent Fund is projected to have a balance of \$19,630,964 at the close of fiscal year 2022. The **JPL Nature Corridor Opportunity Fund** was established to be the source of funds for JPL and nature corridor related operations and maintenance expenditures, one-time capital related Joe Pool Lake projects and potential initiatives associated with the JPL Nature Corridor. There are no

FY 2021-2022 BUDGET HIGHLIGHTS

expenditures anticipated for FY 2022. The fund is projected to have a balance of \$367,470 at the close of the fiscal year 2022.

The **Library Donation Fund** tracks funds donated to the Library from patrons and the Friends of the Library. The proposed budget for this fund is \$37,500. The projected ending fund balance for FY 2022 is \$42,040.

The **Regional Fire Training Program Fund** was established in FY 2020 to track the revenues and expenditures of the tri-city regional fire training program which is supported by Interlocal Agreements from each participating city. The cities that are participating are the City of Lancaster, City of DeSoto, City of Duncanville and Cedar Hill. The City of Cedar Hill hires the Regional Training Officer and manages the budget. Each participating City has committed to fund the cost of the Training Officer and associated operating expenditures as well as a fixed annual amount of \$54,600 (divided equally) to support regional fire training programs. The fire training officer wages, benefits, operating expenditures and annual training commitments are billed (invoiced) by the City. The fire training officer is budgeted in the fire department of the General Fund.

The **Landscape Beautification Fund** accounts for the funds generated by the solid waste disposal contract and accumulated as sanitation billing fees from customers. Revenues from customers and other miscellaneous fees are proposed at \$3,287,104. The proposed budget is \$3,113,577 and includes solid waste collection services of \$2,784,877. Remaining funds are utilized for funding for city-wide contract mowing, landscape maintenance and beautification projects. The rates and charges are reviewed annually in accordance with the contract with the City's provider.



The **Traffic Safety Fund** includes the proposed budget of \$134,741. This budget provides funding for City staff to make traffic safety enhancements. The 86th Texas Legislature expired this program, and effective September 1, 2019, the City no longer collects fees under this program. This fund's residual amounts will be phased out. The Fund is paying for public safety body and car cameras and associated costs which this year is the fourth year of the lease/purchase program.

The **Crime Control and Prevention District Fund (CCPD)** is governed by a Board of Directors, which is comprised of the City Council. The City Council acting as the Crime Control and Prevention District Board of Directors recommends a \$1,177,281 budget to fund the PACT unit and related community policing programs and expenses. The CCPD fund includes funding of \$50,000 for participation with the Cedar Hill ISD for their school crossing guards. There are offsetting revenue sources (Child Safety Fees) from Dallas County and the City's municipal court to offset the City's portion. The fund is supported by 1/8th of 1% on the City's sales tax. Sales tax supporting the CCPD budget for FY 2021 is \$1,115,000 or a 4.0% increase over FY 2021 budget. The This

FY 2021-2022 BUDGET HIGHLIGHTS

budget supports and funds six (6) peace officers (4 Officers, 1 Corporal and 1 Sergeant) and will add one new PACT vehicle for FY 2022

The **Economic Development Incentive Fund (EDIF)** was established in FY 2017. The EDIF funds will be utilized under policy initiatives as established by the City Council related to Economic Development programs and initiatives. No expenditures are anticipated for FY 2022. The projected fund balance is estimated to be \$106,400 by fiscal year end 2022.



The **Tax Increment Financing Fund (TIF No. 1)** is an economic development fund to be utilized in the City's economic development tool chest for financing and support of projects in the TIF District which includes Hillside Village and properties along Uptown Boulevard as well as in the old Downtown area. The Fund is supported through captured values on the City's property tax roll at 75% of taxable value. The incremental capture of property value was effective January 1, 2017 and has captured property value of \$93.0 million which includes new construction values of \$14.9 million for FY 2022. The TIF Increment at 75% of the captured value is \$78.1. The TIF has a proposed levy amount of \$477,446 to be transferred in FY 2022. At the end of FY 2021, the TIF fund is estimated to have a balance of \$888,309 and a projected fund balance at the end of fiscal year 2022 of approximately \$1,106,892.

SPECIAL REVENUE FUNDS-PUBLIC IMPROVEMENT DISTRICTS (PIDS)

The Public Improvement Districts are ultimately established by resolution of City Council after a petition process and public hearing. All the PIDS in the City are considered subdivision maintenance PIDS. The City Council adopts the PID's annual budget, five-year service plan and annual assessment by City ordinance. This is done in conjunction with the City's budget process. The PIDS's annual assessment is based on a maximum rate of \$.10 (cents) per every \$100 of taxable value within the PID boundary. The City has approved and established funds for five (5) PIDS as follows:

The **High Pointe Public Improvement District (PID) No.1 Fund** presents the proposed budget of \$558,724 and includes \$157,000 in new enhancements for the High Pointe PID as recommended by their board.



FY 2021-2022 BUDGET HIGHLIGHTS

The **Waterford Oaks Public Improvement District (PID) No. 2 Fund** presents the proposed budget of \$186,778 which includes \$50,000 in enhancements for the Waterford Oaks PID as recommended by their board.

The **Winding Hollow Public Improvement District (PID) No. 3 Fund** presents the proposed budget of \$52,158 for the Winding Hollow PID recommended by their board. This budget includes \$9,000 enhancements for the Winding Hollow PID as recommended by their board.

The **Windsor Park Public Improvement District (PID) No. 4 Fund** presents the proposed budget of \$122,071 with \$55,000 in new improvements for the Windsor Park PID recommended by their board.

The **Cedar Crest Public Improvement District (PID) No. 5 Fund** presents the proposed budget of \$117,143 with \$40,000 in new improvements for the Cedar Crest PID as recommended by their board. This is the second budget year for Cedar Crest.

FIDUCIARY FUND

The **Police Pension Reserve Fund** accounts for the funds set aside to fund the benefit plan for Police Reserve Officers. The proposed budget for this fund is \$13,950 for pension payments and administrative costs.

DEBT SERVICE FUND

The **Debt Service Fund** (sometimes referred to as the Interest and Sinking Fund) is used to account for the accumulation of resources for the repayment of general long-term debt. The proposed tax rate for FY 2022 is \$0.178877, which is higher than the debt rate for FY 2021 of \$0.170031. Principal and interest payments with paying agent fees total \$10,919,738 for FY 2022. Summary schedules and detailed information on individual bond obligations can be found in the Debt Service Fund section of this budget document.

Total revenue from property taxes and other sources including amounts transferred in from the Animal Shelter Fund, Economic Development Corporation, the Community Development Corporation, Tax Incremental Financing Fund and Street Impact Fee Fund total \$10,973,952. The Debt Service Fund is projected to maintain a reserve balance more than 15% of the City's annual tax pledged debt. The audited fund balance (reserves) was \$1,685,828 at the end of the FY 2020.

In November 2017, the citizens voted in general obligation bonds for improvements and new infrastructure in an amount of \$45 million. The FY 2022 Debt Service Budget includes provisions for phase three of the 2017 voted general obligation bonds (GO) for a planned issuance of \$12.9 million for streets, parks, library, facilities, and the community pool. In July 2021, an additional \$10.0 million for the library increased costs and enhancements was approved by City Council. Certificate of obligation (CO) bonds are planned to be issued in FY 2022 for \$4.0 million of the additional library funding, \$125,000 for drainage improvements and \$279,000 street improvements.

FY 2021-2022 BUDGET HIGHLIGHTS

There is also proposed financing in taxable notes for public safety equipment totaling \$1.35 million. The GO and CO bonds will be sold with the ability of the City to maintain its stable tax rate initiative and policy. The City has developed a five-year infrastructure implementation guide and debt model with planned debt issuances over the next three to five years that reflect no requirement for a tax rate increase. A complete listing of these projects can be found in the General Government Capital Improvements Section of this document.

GENERAL GOVERNMENTAL CAPITAL FUNDS

For an in-depth narrative and matrix review of the City's CIP, please refer to the Capital Budget section of this document.

The **Building Capital Maintenance 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. There are no expenditures anticipated for FY 2022.

The **Street Impact Fees Fund** provides a status report on the amount of fees collected and available for debt service on streets. Allowable expenses and uses of these funds are governed by Chapter 395 of the Local Government Code. The City collects and spends Street Impact Fees based on defined areas and have historically utilized street impact fees to pay annual debt costs on eligible projects. There are four zones or areas and were established by Ordinance 2012-478. \$210,000 is programmed to transfer to the Debt Service Fund in FY 2022.

The **Street Construction Fund** tracks the resources set aside for future street repair and reconstruction from the General Fund. The use of funds is governed by fiscal policy as adopted by Resolution R11-337 and are set-aside during the annual budget process as funds are available. FY 2022 revenues include a transfer in from General Fund for \$900,000 for future projects. There are no expenditures programmed in FY 2022 from the Street Construction Fund leaving the projected ending fund balance at \$2,797,260.

The **Restricted Streets Fund** accounts for funds from developers (the old Street Prorata Fund) designated for use on specific streets. No street construction activity is budgeted for FY 2022.

The **Downtown/City Center Fund** tracks the restricted resources set aside for projects related to City Center and Downtown. \$13,970 is budgeted in FY 2022 for the finalization of the Comprehensive Plan Study and deliverables.

The **Drainage Fund** tracks the resources set aside from the General Fund for drainage improvements. There are no planned expenditures.

The **Drainage Detention Fund** tracks the restricted resources set aside for drainage and detention improvements. These funds were escrowed to the City from a developer. There are no proposed expenditures for FY 2022.

FY 2021-2022 BUDGET HIGHLIGHTS

The **Park Development Fee Fund** accounts for resources from park dedication fees and park donations as authorized by an ordinance of the City. These funds are restricted to use in specific zones of the City. The Park Development Fee Ordinance was updated in FY 2018-2019 and now consists of two zones (East and West). The previous nine zones were consolidated into two. Fee revenues for FY 2022 are proposed to increase by \$47,700. There are no planned expenditures in FY 2022.



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. Water and Sewer sales account for 96.2% (\$21.1 million) of system revenues. The budget includes Water and Sewer Impact Fees of \$525,000 to pay debt costs on eligible infrastructure projects financed over the last several years. The overall revenues of the system are increasing by 8.7% or \$1,751,121 primarily due to water rate increases to be enacted in FY2022. Proposed expenditures are budgeted at \$22,039,450 for FY 2022. And of this amount, over 54% is for pass-through costs (\$11.8 million) from the City's wholesale water and sewer treatment providers. The Water and Sewer Fund expenditures are increasing by \$1.4 million (6.7%). The Water and Sewer fund balance/working capital balance falls to 24% (\$5.3 million) of operating expenditures which is below the 30% policy goal. Water rate increases have been adopted in FY 2022- FY2024 to mitigate the fund balance to meet the policy goal in the next 3 years.

The Water and Sewer Fund has undergone its fourth year of an annual review by a third-party consulting firm that specializes in cost of services for public utilities. The consultant recommended rate increases and a new rate structure based on meter size. The new rate structure would provide more rate equity between user groups and introduces a discounted rate for seniors who average 5,000 gallons or less. City Council adopted the new design and new rates will be effective, October 1, 2021 (FY2022). For residential consumer groups above 3,000 gallons, the average percentage increase on a monthly bill is 10.4%. Total revenues are projected to increase by 8.7% or \$1.8 million in FY2022.

For new rates and a more in-depth analysis on the operations of the City's Water and Sewer fund please refer to the narrative, matrices, and graphs with the corresponding section of this document.

FY 2021-2022 BUDGET HIGHLIGHTS

INTERNAL SERVICE FUNDS

The **Equipment Replacement Fund** purchases and, in turn, leases equipment to other funds. The Equipment Replacement Fund is intended to be a perpetual fund. This fund operates as an internal service fund by obtaining assets (primarily equipment) and leasing the equipment back to the fund requesting replacement equipment or new equipment. The cost of the equipment acquired on behalf of a fund and department is amortized based on a useful life basis with an interest and inflation charge added. The fund/department receiving the equipment will budget for an annual lease payment back to the Equipment Replacement Fund amortized based on life cycle. At the end of the amortized period, sufficient funds should be accumulated to replace the equipment. The budget includes the purchase of equipment recommended for inclusion in the General Fund Budget. Other funds of the City are on a "pay-as-you-go" basis.

The proposed Equipment Replacement Fund Budget has an outflow of cash for equipment budgeted at \$690,900 for new and replacement equipment for FY2022. Additionally, \$100,000 is budgeted for equipment costs carried over from FY 2021 due to delays in vehicle manufacturer production. The regularly scheduled equipment replacement includes six police department vehicles; two trucks, one tractor and two trailers for Parks Department; and one dump truck for Streets Department; and one dump truck for Water/Sewer Department. The annual lease revenue back to the Equipment Fund is budgeted at \$789,456 for FY 2022. The Equipment Replacement Fund remains solvent and continues to operate to program and replace equipment on a planned schedule as determined by the City's Fleet Manager.

The **Self-Insurance Fund** was established in FY 2017 to administer a self-insurance program for employee health insurance. This fund receives premiums through the City's payroll system for employee health care contributions and from each fund and department for the City's contribution. The self-insurance fund revenues total \$4,468,600 for FY 2022. The self-insurance fund expenditures total \$4,365,189 for FY 2022 which includes claims, stop loss premiums, administrative costs and pharmacy (Rx) costs. The fund reflects a 10.8% increase in self-insurance costs mostly attributable to an increase in claim payments. The fund has maintained sufficient reserves to meet claim projections.

COMPONENT UNITS

The **Community Development Corporation (CDC) Fund** includes the \$9,755,685 budget recommended by the Community Development Corporation's Board of Directors. The operations portion of the CDC Budget is proposed to increase by 27.3% or \$2,092,533 which primarily due to capital projects. The operating budget is proposed to increase by 7.1% (191,685) primarily due to an increase in personnel costs. This fund is supported by ½ of 1% of the City's total sales tax which is projected to increase 8.1% over FY 2021. The budget includes a federal grant participation award of \$1,053,000 for South Clark Road Trail System.

FY 2021-2022 BUDGET HIGHLIGHTS

The FY 2022 budget contains \$5,638,726 in capital projects that were approved in prior fiscal years including improvements for the Alan E. Sims Cedar Hill Recreation Center, Valley Ridge Park, and the trails system. The capital cost also includes funds for future park land for \$1.0 million.

The **Economic Development Corporation (EDC) Fund** includes the \$7,799,903 budget recommended by the Economic Development Corporation Board of Directors, which is a 1.5% increase over the prior year.



The operating portion of the EDC budget is proposed to decrease by 5.7% while incentives, capital and debt together will increase by 3.4% or \$207,973. The EDC Budget includes various incentive projects approved in prior year budgets and several in the FY 2022 budget. For more detail

information regarding the fund's debt, incentive programs and strategies please refer to the EDC section of this document.

COMBINED BUDGET SUMMARY

2021-2022

Revenues and Expenses and Changes in Fund Balances

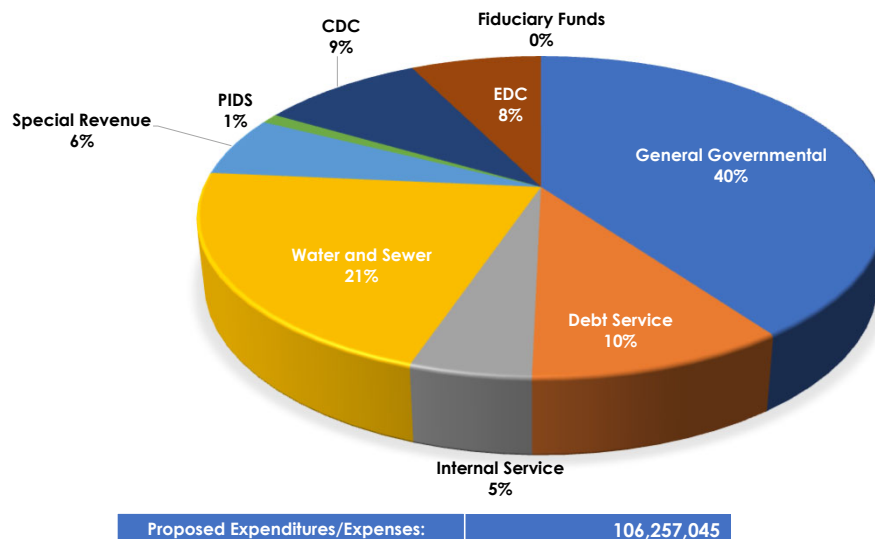
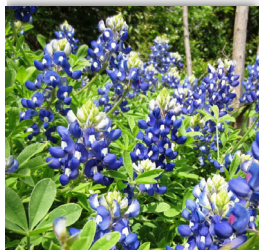
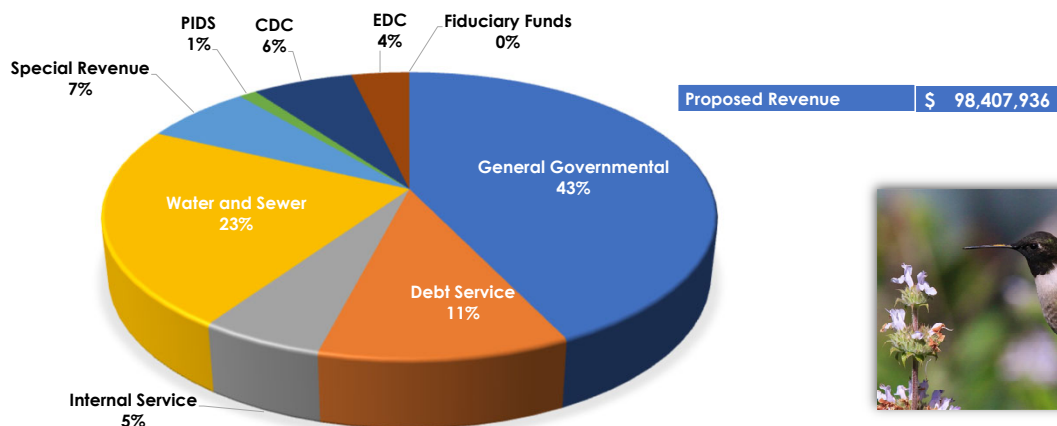
The following Combined Budget Summary is intended to provide the reader a "high-level" summary of all funds of the City including all fund types. The Beginning Fund Balances are estimated and unaudited balances for fiscal year ending September 30, 2021. Each fund reflects estimated revenues and expenditures with ending fund balances for fiscal year ending September 30, 2022. The reader is also reminded that revenues and expenditures do not balance as some funds of the City are intended to be drawn down and spent on capital projects and other intentional and planned projects, incentives or programs during the fiscal year.

(Major and Non-Major Funds)	Beginning Fund Balances	Revenue	Expenditures	Net Change	Estimated Ending Fund Balances
Governmental Type Funds	\$ 23,057,697	\$ 53,153,115	\$ 53,499,955	\$ (346,840)	\$ 22,710,858
General Fund	12,086,030	41,849,306	42,189,579	(340,273)	11,745,758
Debt Service Fund	1,530,404	10,973,952	10,919,738	54,214	1,584,618
Street Construction Fund	2,791,260	6,000	0	6,000	2,797,260
Downtown/City Center Fund	661,878	1,000	13,970	(12,970)	648,908
Building Capital Maintenance Fund	289,279	250	0	250	289,529
Restricted Street (Prorata) Fund	398,731	350	0	350	399,081
Drainage Capital Fund	589,474	500	0	500	589,974
Regional Drainage Detention Fund	111,263	100	0	100	111,363
Park Development Fees	277,460	57,757	0	57,757	335,217
Street Impact Fees	4,321,918	263,900	376,668	(112,768)	4,209,150
Special Revenue Funds	24,198,518	6,665,410	6,388,473	276,937	24,475,457
Landscape and Beautification Fund	669,656	3,287,104	3,113,577	173,527	843,183
Hotel Occupancy Fund	649,648	305,000	304,554	446	650,094
Crime Control and Prevention District	452,103	1,162,500	1,177,281	(14,781)	437,322
JPL Nature Corridor Permanent Fund	19,659,479	40,624	69,139	(28,515)	19,630,964
JPL Nature Corridor Opportunity Fund	305,231	62,239	0	62,239	367,470
Animal Shelter Fund	184,590	1,107,465	1,136,180	(28,715)	155,875
PEG Fee Fund	679,109	80,522	10,000	70,522	749,632
Library Donation Fund	51,940	27,600	37,500	(9,900)	42,040
Regional Fire Training Fund	71,553	54,750	54,600	150	71,703
Traffic Safety Fund	263,016	1,500	134,741	(133,241)	129,775
Police State Forfeiture	77,474	54	27,743	(27,689)	49,785
Police Federal Forfeiture	112,225	10,350	36,800	(26,450)	85,775
Municipal Court Special Revenue Fund	27,885	47,620	26,958	20,662	48,547
Eco Devo Incentive (EDI) Fund	106,300	100	0	100	106,400
Tax Increment Financing Fund (TIF)	888,309	477,982	259,400	218,582	1,106,892
Public Improvement Districts	1,188,846	1,092,071	1,036,874	55,196	1,244,043
High Pointe PID	393,303	611,300	558,724	52,576	445,879
Waterford Oaks PID	418,466	189,725	186,778	2,947	421,413
Winding Hollow PID	125,188	56,590	52,158	4,432	129,620
Windsor Park PID	136,220	111,333	122,071	(10,739)	125,482
Cedar Crest PID	115,669	123,123	117,143	5,980	121,649
Fiduciary Funds	108,265	20,500	13,950	6,550	114,817
Police Pension Fund	108,265	20,500	13,950	6,550	114,817
Component Units	21,108,654	9,813,220	17,555,588	(7,742,369)	13,366,285
Community Development Corporation Fund	12,387,315	6,231,484	9,755,685	(3,524,202)	8,863,113
Economic Development Corporation Fund	8,721,339	3,581,736	7,799,903	(4,218,167)	4,503,172
Enterprise Type Funds	8,274,061	22,227,335	22,606,116	(378,780)	7,895,283
Water and Sewer Fund	5,382,579	21,935,818	22,039,450	(103,631)	5,278,948
Water Impact Fee Fund	1,088,885	200,510	345,833	(145,323)	943,562
Sewer Impact Fee Fund	355,385	80,300	220,833	(140,533)	214,852
Water and Sewer Prorata Fund	70,733	10,072	0	10,072	80,806
Water and Sewer Special Projects Fund	1,376,479	635	0	635	1,377,115
Internal Service Funds	2,870,732	5,436,285	5,156,089	280,196	3,150,928
Equipment Replacement Fund	1,372,055	967,685	790,900	176,785	1,548,840
Self-Insurance Fund	1,498,677	4,468,600	4,365,189	103,411	1,602,088
Total City Wide Summary (sources and uses)	\$ 80,806,773	\$ 98,407,936	\$ 106,257,045	\$ (7,849,110)	\$ 72,957,671

* Funds Not Budgeted [Grant Fund (0321), CDBG Fund (0307), PD Seizure Fund (0305) & Capital Funds]

CITYWIDE SUMMARY CHARTS

Fund Type	Revenues	Expenditures
General Governmental	42,179,163	42,580,217
Debt Service	10,973,952	10,919,738
Internal Service	5,436,285	5,156,089
Water and Sewer	22,227,335	22,606,116
Special Revenue	6,665,410	6,388,473
PIDS	1,092,071	1,036,874
CDC	6,231,484	9,755,685
EDC	3,581,736	7,799,903
Fiduciary Funds	20,500	13,950
Total	98,407,936	106,257,045



The total above does not include capital project funds and the following other non-budgeted funds:

CDBG FUND (0307):	A fund to account for Community Development Block Grant Funds (reimbursable Federal Pass-thru Grant)
POLICE SEIZURE FUND (0305):	A fund to account for seized property resulting from criminal cases until a district court decision is rendered
GRANT FUND (0321):	A fund to account for State and Federal reimbursable grants

* Capital Project Funds are adopted by the City Council under separate Capital Budget Ordinance



GENERAL FUND - CONTINUATION BUDGET
(Revenues, Expenditures and Change in Fund Balance)
Fund 0001



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	2021-2022 CM Proposed	\$ Var to Budget (Cont.)	% Var to Budget
BEGINNING FUND BALANCE	\$ 8,815,955	\$ 10,151,122	\$ 11,196,123	\$ 11,196,123	\$ 12,086,030		
REVENUES							
Property taxes	\$ 19,285,499	\$ 21,163,281	\$ 22,519,025	\$ 22,643,677	\$ 23,880,090	\$ 1,361,065	6.0%
Other taxes	11,927,603	11,926,419	12,558,795	12,555,701	13,117,196	558,401	4.4%
Permits and licenses	894,811	763,179	910,815	847,855	908,700	(2,115)	-0.2%
Charges for services	1,264,271	1,190,473	1,294,214	1,233,514	1,306,528	12,314	1.0%
Fines	1,163,518	1,013,426	1,100,800	917,193	1,050,000	(50,800)	-4.6%
Miscellaneous	328,902	373,933	281,200	189,061	138,062	(143,138)	-50.9%
Charges to other gov'ts	473,927	451,080	537,011	461,787	520,580	(16,431)	-3.1%
Intergovernmental sources	260,274	539,434	221,500	982,863	312,300	90,800	41.0%
Transfers In	578,000	1,047,501	594,792	1,431,589	615,850	21,058	3.5%
TOTAL OPERATING REVENUES	\$ 36,176,805	\$ 38,468,726	\$ 40,018,152	\$ 41,263,240	\$ 41,849,306	\$ 1,831,154	4.6%
EXPENDITURES							
Administration (100)	\$ 1,432,770	\$ 1,394,307	\$ 1,479,322	\$ 1,499,516	\$ 1,617,508	\$ 138,186	9%
Human Resources (110)	558,115	557,793	658,789	658,287	702,081	43,292	7%
Information Technology (130)	1,161,295	1,296,127	1,399,737	1,446,191	1,467,005	67,268	5%
Finance (150)	1,140,900	1,226,347	1,246,096	1,325,995	1,294,859	48,763	4%
Government Center (195)	597,571	621,618	732,567	701,464	811,109	78,542	11%
Police (310)	10,289,406	10,913,958	11,694,429	11,617,321	12,062,943	368,514	3%
Animal Control (330)	182,931	197,510	188,862	149,288	161,154	(27,708)	-15%
Fire/EMS (340)	10,077,014	11,448,895	11,462,772	11,988,424	12,106,593	643,821	6%
Emergency Management (350)	112,525	90,653	109,555	101,630	115,726	6,171	6%
Court (360)	565,836	578,086	715,400	559,634	718,512	3,112	0%
Code Enforcement (370)	1,099,828	1,214,839	1,308,349	1,239,951	1,491,666	183,317	14%
Animal Shelter (380)	224,978	258,725	280,981	280,981	286,875	5,894	2%
Parks (410)	2,392,095	2,484,116	2,662,963	2,447,065	2,637,224	(25,739)	-1%
Recreation (430)	714,544	496,597	707,177	673,482	738,079	30,902	4%
Library (450)	945,370	969,502	1,152,935	1,049,944	1,235,422	82,487	7%
Neighborhood Services (470)	111,392	125,020	232,396	211,653	257,758	25,362	11%
Historic Downtown (480)	181,405	178,138	226,791	213,584	231,887	5,096	2%
Planning (520)	429,008	415,344	443,599	438,819	484,085	40,486	9%
Streets (710)	1,805,785	1,799,570	1,974,780	1,966,749	2,228,955	254,175	13%
Fleet (750)	277,583	269,359	291,356	289,345	303,358	12,002	4%
Non-Department (199)	541,285	887,221	870,015	614,011	681,778	(188,237)	-22%
TOTAL OPERATING EXPENDITURES	\$ 34,841,635	\$ 37,423,726	\$ 39,838,871	\$ 39,473,332	\$ 41,634,579	\$ 1,795,708	4.5%
Net Change	\$ 1,335,170	\$ 1,045,000	\$ 179,281	\$ 1,789,908	\$ 214,727		
Transfer to Another Fund		-	-	900,000			
Available for Programs					555,000		
ENDING FUND BALANCE	\$ 10,151,123	\$ 11,196,123	\$ 11,375,404	\$ 12,086,030	\$ 11,745,758		
% of Operating Expenditures	29.1%	29.9%	28.6%	29.9%	27.8%		
Unassigned	\$ 1,440,715	\$ 1,840,191	\$ 1,415,686	\$ 2,217,697	\$ 1,337,113		
25% Fund Balance Requirement	8,710,409	9,355,931	9,959,718	9,868,333	10,408,645		
	\$ 10,151,122	\$ 11,196,123	\$ 11,375,404	\$ 12,086,030	\$ 11,745,758		

DEBT SERVICE FUND

(0030)

The purpose of this fund is to record property taxes levied and collected for the purpose of paying annual principal and interest payments on debt obligations with a legally binding pledge to repay with a commitment of an annual tax levy against property values certified by the Dallas and Ellis County Appraisal Districts. In addition to the property tax levy there are transfers in from other funds and entities for the payment of self-supporting debt obligations.

PROPOSED BUDGET FY 2021-2022



DEBT SERVICE FUND
(Revenues, Expenditures and Change in Fund Balance)



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Chg	% Var.
BEGINNING FUND BALANCE	\$ 1,484,107	\$ 1,860,831	\$ 1,685,828	\$ 1,685,828	\$ 1,530,404	\$ -	0%
REVENUES							
Property taxes	\$ 7,006,990	\$ 6,995,926	\$ 7,772,992	\$ 7,410,426	\$ 8,251,006	\$ 478,014	6.15%
Interest income	59,714	52,861	45,000	19,700	19,000	(26,000)	-57.78%
Charges to other gov'ts	2,142,606	2,139,980	2,143,770	2,143,769	2,144,947	1,177	0.05%
Transfers In	93,825	394,178	426,650	626,650	559,000	132,350	31.02%
TOTAL REVENUES	\$ 9,303,135	\$ 9,582,945	\$ 10,388,412	\$ 10,200,545	\$ 10,973,952	\$ 585,540	5.64%
TOTAL FUNDS AVAILABLE	\$ 10,787,242	\$ 11,443,776	\$ 12,074,240	\$ 11,886,373	\$ 12,504,356	\$ 585,540	
EXPENDITURES							
Principal Payments	\$ 6,346,795	\$ 6,960,000	\$ 7,235,000	\$ 7,400,000	\$ 8,340,000	\$ 1,105,000	15.27%
Interest Payments	2,575,246	\$ 2,792,428	\$ 3,182,225	2,950,969	2,573,738	(608,487)	-19.12%
Paying Agent Fees	4,370	\$ 5,520	\$ 6,000	5,000	6,000	-	0.00%
Escrow Agent Fees	-	-	-	-	-	-	-
Other Expenditure	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 8,926,411	\$ 9,757,948	\$ 10,423,225	\$ 10,355,969	\$ 10,919,738	\$ 496,513	\$ (0)
NET CHANGE	\$ 376,724	\$ (175,003)	\$ (34,813)	\$ (155,424)	\$ 54,215	\$ 89,028	
ENDING FUND BALANCE	\$ 1,860,831	\$ 1,685,828	\$ 1,651,015	\$ 1,530,404	\$ 1,584,619	\$ 89,028	
15% Fund Balance Policy Goal	21%	17%	16%	15%	15%		

**CITY -WIDE DEBT OUTSTANDING
BONDS SOLD, MATURITIES AND INTEREST RATES**

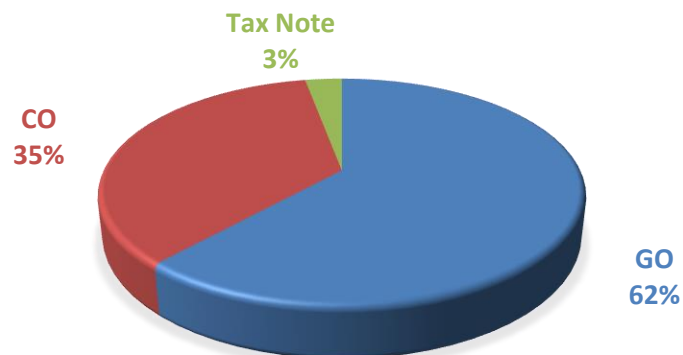
	<u>Interest Rates</u>	<u>Fiscal Period End 09/30/21</u>
GENERAL OBLIGATION BONDS:		
Governmental activities: (General Purpose)		
\$6,040,000; 2013 General Obligation Refunding Bonds, due Feb.15,2028 (Split 79% to 21% between governmental and business-type activities)	2.00%-4.00%	3,170,000
\$24,055,000; 2015 General Obligation Refunding and Improvement Bonds, due Feb. 15, 2035 (Split 93% to 7% between governmental and business-type activities)	.5% - 3.51%	12,355,000
\$19,990,000; 2016 General Obligation Refunding and Improvement Bonds, due Feb. 15, 2028 (Split 82.4% to 17.6% between governmental and business-type activities)	3.00%-5.00%	11,175,000
\$4,135,000; 2018 General Obligation Bonds, due February 15, 2038	3.00% -3.50%	3,700,000
\$8,965,000; 2019 General Obligation Bonds, due February 15, 2039	3.00%-5.00%	8,360,000
\$9,610,000; 2020 General Obligation Bonds, due February 15, 2040	2.50%-5.00%	9,375,000
\$8,600,000; 2021 General Obligation Bonds, due February 15, 2040	2.50%-5.00%	7,505,000
Total governmental activities - general obligation bonds		\$ 55,640,000
Business-type activities: (Proprietary - Utility)		
\$6,040,000; 2013 General Obligation Refunding Bonds, due Feb.15,2024 (Split 79% to 21% between governmental and business-type activities)	2.00%-4.00%	580,000
\$24,055,000; 2015 General Obligation Refunding and Improvement Bonds, due Feb. 15, 2035 (Split 93% to 7% between governmental and business-type activities)	.5% - 3.51%	930,000
\$19,990,000; 2016 General Obligation Refunding and Improvement Bonds, due Feb. 15, 2028 (Split 82.4% to 17.6% between governmental and business-type activities)	3.00%-5.00%	2,175,000
Total business-type activities - general obligation bonds		\$ 3,685,000
TOTAL GENERAL OBLIGATION BONDS OUTSTANDING		\$ 59,325,000
CERTIFICATES OF OBLIGATION:		
Governmental activities: (General Purpose)		
\$2,065,000; 2013 Certificates of Obligation, due February 15, 2022	2.00%-3.00%	1,065,000
\$1,730,000; 2015 Certificates of Obligation, due February 15, 2029 (Split 54% to 46% between governmental and business-type activities)	2.00%-4.00%	620,000
\$5,620,000; 2018 Certificates of Obligation, due February 15, 2038 (Split 58.72% to 41.28% between governmental and business-type activities)	3.00%-4.00%	2,970,000
\$5,515,000; 2019 Certificates of Obligation, due February 15, 2034 (Split 32% to 68% between governmental and business-type activities)	3.00%-5.00%	1,595,000
\$7,360,000; 2019 Tax Taxable Certificates of Obligation, due February 15, 2044	3.00%-4.00%	7,165,000
\$7,720,000; 2020 Certificates of Obligation, due February 15, 2040 (Split 67.33% to 32.67% between governmental and business-type activities)	2.50%-5.00%	5,040,000
Total governmental activities		\$ 18,455,000
Business-type activities: (Proprietary - Utility)		
\$6,235,000; 2014 Certificates of Obligation, due February 15, 2029	2.75%-3.75%	\$ 4,140,000
\$1,730,000; 2015 Certificates of Obligation, due February 15, 2029 (Split 54% to 46% between governmental and business-type activities)	2.00%-4.00%	535,000
\$5,620,000; 2018 Certificates of Obligation, due February 15, 2038 (Split 58.72% to 41.28% between governmental and business-type activities)	3.00%-4.00%	2,090,000
\$5,515,000; 2019 Certificates of Obligation, due February 15, 2039 (Split 32% to 68% between governmental and business-type activities)	3.00%-5.00%	3,500,000
\$7,720,000; 2020 Certificates of Obligation, due February 15, 2040 (Split 67.33% to 32.67% between governmental and business-type activities)	2.50%-5.00%	2,445,000
Total business-type activities		\$ 12,710,000
TOTAL CERTIFICATES OF OBLIGATION BONDS OUTSTANDING		\$ 31,165,000
TAXABLE NOTE:		
Governmental activities: (General Purpose)		
\$3,345,000; 2021 Taxable Note, due February 15, 2027		\$ 3,345,000
TOTAL TAXABLE NOTES OUTSTANDING		\$ 3,345,000
TOTAL BONDED INDEBTEDNESS (PRINCIPAL)		\$ 93,835,000

CITY-WIDE DEBT OUTSTANDING Summary

SUMMARY OF DEBT OTSTDG:		Prin	Interest	Total
General Obligation Debt (GO)		59,325,000	13,173,173	72,498,173
Certificates of Obligation (CO)		31,165,000	10,273,205	41,438,205
Taxable Note		3,345,000	107,719	3,452,719
Total		93,835,000	23,554,098	117,389,098

Detail by Obligation:				
Bonds	Years	Prin	Int	Total O/S
2021 GO	7	7,505,000	157,773	7,662,773
2021 Taxable Note	6	3,345,000	107,719	3,452,719
2020 GO	19	9,375,000	3,725,488	13,100,488
2019 GO	18	8,360,000	3,155,963	11,515,963
2018 GO	17	3,700,000	1,130,875	4,830,875
2016 GO	7	13,350,000	1,630,600	14,980,600
2015 GO	14	13,285,000	3,097,750	16,382,750
2013 GO	4	3,750,000	274,725	4,024,725
2020 CO	19	7,485,000	2,779,350	10,264,350
2019 CO	18	5,095,000	1,712,322	6,807,322
2019 CO-Taxable	23	7,165,000	3,312,778	10,477,778
2018 CO	17	5,060,000	1,566,081	6,626,081
2015 CO	9	1,155,000	219,300	1,374,300
2014 CO	8	4,140,000	540,813	4,680,813
2013 CO	7	1,065,000	142,563	1,207,563
Total	xxx	93,835,000	23,554,098	117,389,098
Averages	12.9	6,255,667	1,570,273	7,825,940

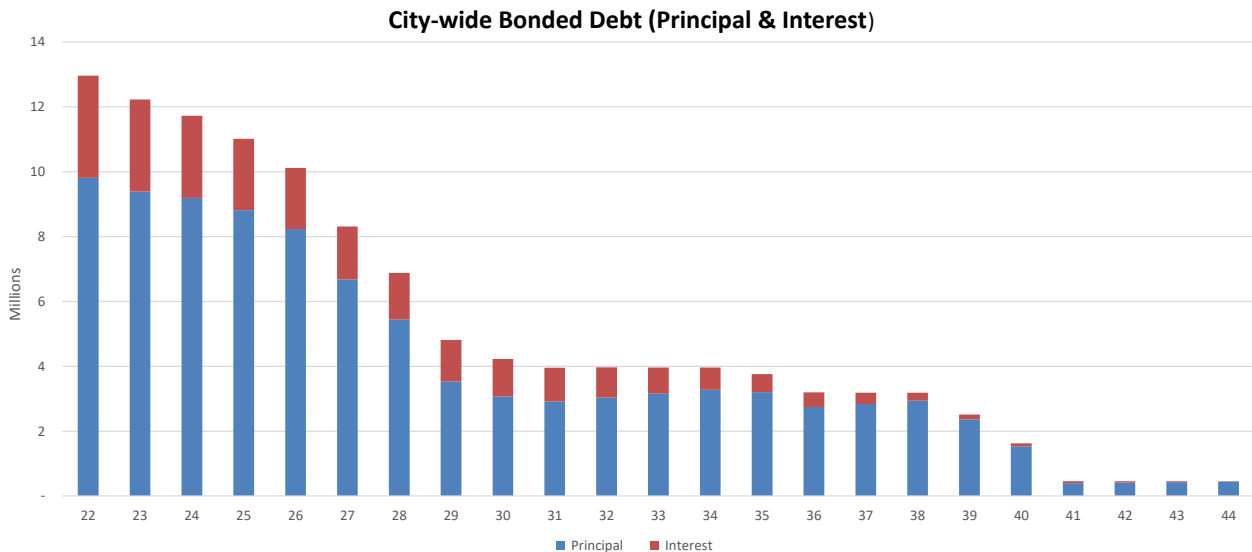
2021 - 2022 CITY-WIDE OUTSTANDING DEBT



City of Cedar Hill
Future Debt Commitment at 09-30-2021
Annual Requirements to amortize the long-term debt are as follows:

Year Ending 30-Sep	City-Wide								
	General Obligation Bonds			Certificates of Obligation Bonds (1)			Total - City Wide Bonds Outstanding		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
2022	7,560,000	2,022,090	9,582,090	2,250,000	1,127,741	3,377,741	9,810,000	3,149,831	12,959,831
2023	7,060,000	1,785,368	8,845,368	2,330,000	1,055,556	3,385,556	9,390,000	2,840,924	12,230,924
2024	6,800,000	1,547,949	8,347,949	2,395,000	982,084	3,377,084	9,195,000	2,530,033	11,725,033
2025	6,340,000	1,296,491	7,636,491	2,475,000	903,921	3,378,921	8,815,000	2,200,412	11,015,412
2026	5,740,000	1,053,250	6,793,250	2,495,000	828,348	3,323,348	8,235,000	1,881,598	10,116,598
2027	4,110,000	876,492	4,986,492	2,570,000	752,436	3,322,436	6,680,000	1,628,928	8,308,928
2028	3,330,000	762,146	4,092,146	2,115,000	675,013	2,790,013	5,445,000	1,437,159	6,882,159
2029	1,520,000	679,125	2,199,125	2,010,000	600,251	2,610,251	3,530,000	1,279,376	4,809,376
2030	1,580,000	617,050	2,197,050	1,490,000	534,423	2,024,423	3,070,000	1,151,473	4,221,473
2031	1,640,000	554,525	2,194,525	1,275,000	483,348	1,758,348	2,915,000	1,037,873	3,952,873
2032	1,710,000	486,763	2,196,763	1,330,000	438,544	1,768,544	3,040,000	925,306	3,965,306
2033	1,780,000	413,725	2,193,725	1,375,000	393,251	1,768,251	3,155,000	806,976	3,961,976
2034	1,855,000	337,575	2,192,575	1,420,000	345,948	1,765,948	3,275,000	683,523	3,958,523
2035	1,935,000	260,181	2,195,181	1,265,000	299,405	1,564,405	3,200,000	559,586	3,759,586
2036	1,420,000	196,075	1,616,075	1,325,000	253,509	1,578,509	2,745,000	449,584	3,194,584
2037	1,470,000	143,938	1,613,938	1,365,000	205,393	1,570,393	2,835,000	349,330	3,184,330
2038	1,525,000	89,519	1,614,519	1,415,000	155,328	1,570,328	2,940,000	244,846	3,184,846
2039	1,280,000	40,863	1,320,863	1,080,000	112,429	1,192,429	2,360,000	153,291	2,513,291
2040	670,000	10,050	680,050	860,000	81,000	941,000	1,530,000	91,050	1,621,050
2041	-	-	-	395,000	60,120	455,120	395,000	60,120	455,120
2042	-	-	-	410,000	45,900	455,900	410,000	45,900	455,900
2043	-	-	-	425,000	31,140	456,140	425,000	31,140	456,140
2044	-	-	-	440,000	15,840	455,840	440,000	15,840	455,840
Total P&I	\$ 59,325,000	\$ 13,173,173	\$ 72,498,173	\$ 34,510,000	\$ 10,380,925	\$ 44,890,925	\$ 93,835,000	\$ 23,554,098	\$ 117,389,098

(1) Includes Taxable Note

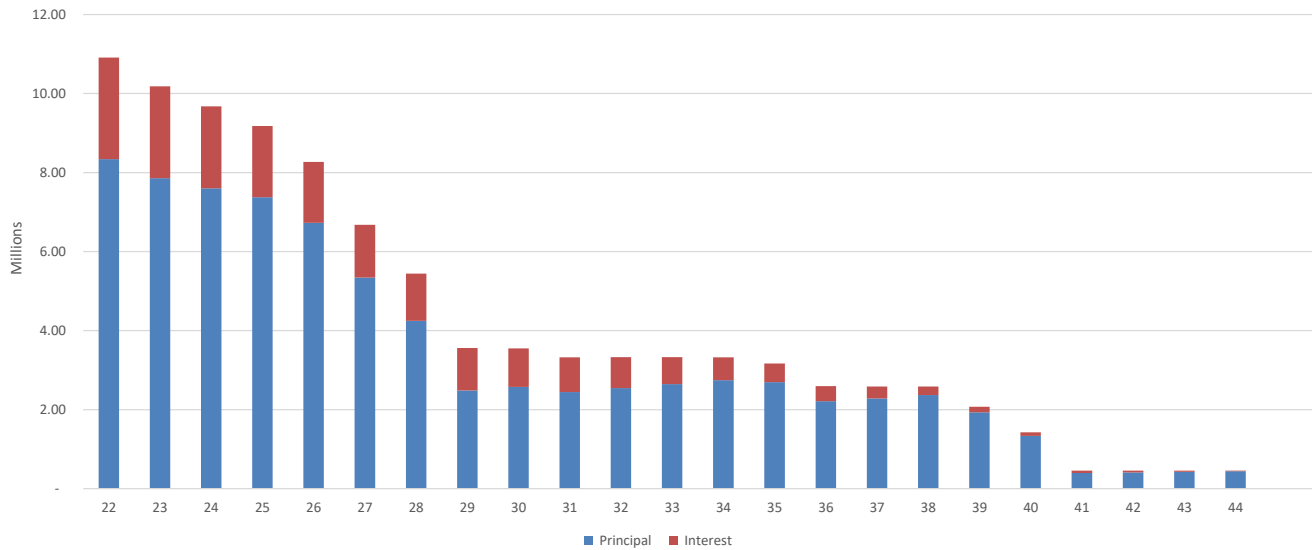


GENERAL GOVERNMENTAL DEBT - SUPPORTED BY CURRENT TAX LEVY

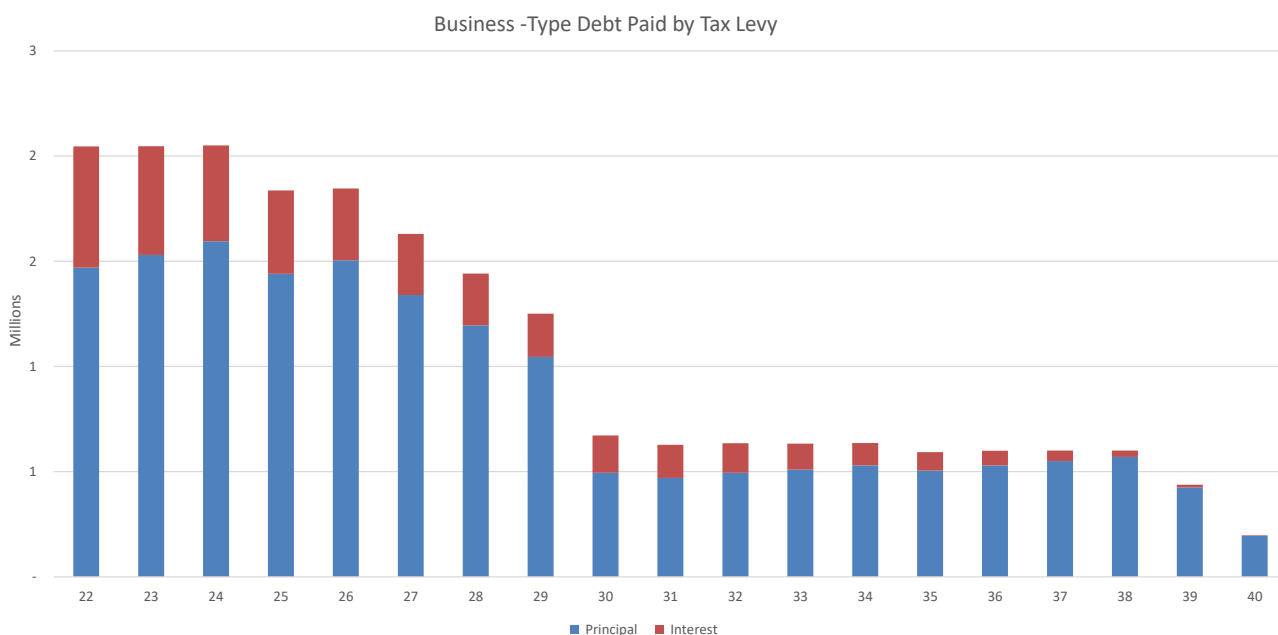
	General Obligation Bonds			Certificates of Obligation Bonds (1)			Total - Gen Govt Bonds Outstanding		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
2022	6,900,000	1,886,290	8,786,290	1,440,000	687,448	2,127,448	8,340,000	2,573,738	10,913,738
2023	6,385,000	1,677,593	8,062,593	1,475,000	646,837	2,121,837	7,860,000	2,324,430	10,184,430
2024	6,085,000	1,468,824	7,553,824	1,515,000	605,484	2,120,484	7,600,000	2,074,308	9,674,308
2025	5,810,000	1,244,166	7,054,166	1,565,000	559,427	2,124,427	7,375,000	1,803,593	9,178,593
2026	5,185,000	1,024,625	6,209,625	1,545,000	516,317	2,061,317	6,730,000	1,540,942	8,270,942
2027	3,745,000	865,467	4,610,467	1,595,000	473,780	2,068,780	5,340,000	1,339,247	6,679,247
2028	3,145,000	759,371	3,904,371	1,105,000	431,341	1,536,341	4,250,000	1,190,712	5,440,712
2029	1,520,000	679,125	2,199,125	965,000	393,891	1,358,891	2,485,000	1,073,016	3,558,016
2030	1,580,000	617,050	2,197,050	995,000	357,841	1,352,841	2,575,000	974,891	3,549,891
2031	1,640,000	554,525	2,194,525	805,000	325,866	1,130,866	2,445,000	880,391	3,325,391
2032	1,710,000	486,763	2,196,763	835,000	298,150	1,133,150	2,545,000	784,913	3,329,913
2033	1,780,000	413,725	2,193,725	865,000	269,739	1,134,739	2,645,000	683,464	3,328,464
2034	1,855,000	337,575	2,192,575	890,000	240,051	1,130,051	2,745,000	577,626	3,322,626
2035	1,935,000	260,181	2,195,181	760,000	211,485	971,485	2,695,000	471,666	3,166,666
2036	1,420,000	196,075	1,616,075	795,000	183,950	978,950	2,215,000	380,025	2,595,025
2037	1,470,000	143,938	1,613,938	815,000	155,190	970,190	2,285,000	299,128	2,584,128
2038	1,525,000	89,519	1,614,519	845,000	125,360	970,360	2,370,000	214,879	2,584,879
2039	1,280,000	40,863	1,320,863	655,000	99,675	754,675	1,935,000	140,538	2,075,538
2040	670,000	10,050	680,050	665,000	78,075	743,075	1,335,000	88,125	1,423,125
2041	-	-	-	395,000	60,120	455,120	395,000	60,120	455,120
2042	-	-	-	410,000	45,900	455,900	410,000	45,900	455,900
2043	-	-	-	425,000	31,140	456,140	425,000	31,140	456,140
2044	-	-	-	440,000	15,840	455,840	440,000	15,840	455,840
Total P&I	55,640,000	12,755,723	68,395,723	21,800,000	6,812,906	28,612,906	77,440,000	19,568,629	97,008,629

(1) Includes Taxable Note

General Government Debt Paid by Tax Levy



	BUSINESS-TYPE DEBT								
	General Obligation			Certificates of Obligation			Total		
	Bonds			Bonds			Bonds Outstanding		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
2022	660,000	135,800	795,800	810,000	440,294	1,250,294	1,470,000	576,094	2,046,094
2023	675,000	107,775	782,775	855,000	408,719	1,263,719	1,530,000	516,494	2,046,494
2024	715,000	79,125	794,125	880,000	376,600	1,256,600	1,595,000	455,725	2,050,725
2025	530,000	52,325	582,325	910,000	344,494	1,254,494	1,440,000	396,819	1,836,819
2026	555,000	28,625	583,625	950,000	312,031	1,262,031	1,505,000	340,656	1,845,656
2027	365,000	11,025	376,025	975,000	278,656	1,253,656	1,340,000	289,681	1,629,681
2028	185,000	2,775	187,775	1,010,000	243,672	1,253,672	1,195,000	246,447	1,441,447
2029	-	-	-	1,045,000	206,359	1,251,359	1,045,000	206,359	1,251,359
2030	-	-	-	495,000	176,581	671,581	495,000	176,581	671,581
2031	-	-	-	470,000	157,481	627,481	470,000	157,481	627,481
2032	-	-	-	495,000	140,394	635,394	495,000	140,394	635,394
2033	-	-	-	510,000	123,513	633,513	510,000	123,513	633,513
2034	-	-	-	530,000	105,897	635,897	530,000	105,897	635,897
2035	-	-	-	505,000	87,920	592,920	505,000	87,920	592,920
2036	-	-	-	530,000	69,559	599,559	530,000	69,559	599,559
2037	-	-	-	550,000	50,203	600,203	550,000	50,203	600,203
2038	-	-	-	570,000	29,968	599,968	570,000	29,968	599,968
2039	-	-	-	425,000	12,754	437,754	425,000	12,754	437,754
2040	-	-	-	195,000	2,925	197,925	195,000	2,925	197,925
Total P&I	3,685,000	417,450	4,102,450	12,710,000	3,568,018	16,278,018	16,395,000	3,985,468	20,380,468



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Special Revenue Funds



Special Revenue Funds

- 0004 Public, Educational and Governmental (PEG)
- 0301 Animal Shelter Fund
- 0302 Hotel Occupancy Tax Fund
- 0304 Municipal Court Special Revenue Fund
- 0306 Police Forfeiture Fund
- 0310 JPL Nature Corridor Permanent Fund
- 0311 JPL Nature Corridor Opportunity Fund
- 0312 Library Donation Fund
- 0316 Regional Fire Training Fund
- 0317 Landscape Beautification Fund
- 0318 Traffic Safety Fund
- 0320 Police Federal Forfeiture Fund
- 0322 CCPD Fund
- 0326 Economic Development Incentive Fund
- 0327 Tax Increment Financing (TIF) Fund

Public, Educational and Governmental (PEG) Fund (0004)

TEX UT. CODE ANN. § 66.009 : Texas Statutes - Section 66.009: PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS CHANNELS

This is a governmental fund type and reported in the City's financial statements as a non-major special revenue fund. The City has to formally request that cable and video companies doing business in the city to collect and remit "PEG" fees as defined below.

Public-access television is a form of non-commercial mass media where ordinary people can create content television programming which is cablecast through cable TV specialty channels. Public-access television was created in the United States between 1969 and 1971 by the Federal Communications Commission (FCC). Public-access Television is often grouped with public, educational, and government access television channels, by the acronym PEG. Peg Channels are typically only available on cable television systems.

Cable and Video Companies doing business in a municipality and holding a state-issued certificate of franchise authority shall provide the municipality with capacity in its communications network to allow public, educational, and governmental (PEG) access channels for noncommercial programming.



PROPOSED BUDGET FY 2021-2022

**Public, Educational and Governmental (PEG) Fund
(Revenues, Expenditures and Change in Fund Balance)
0004**



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 428,521	\$ 526,027	\$ 617,096	\$ 617,096	\$ 679,109		
REVENUES							
Interest Earnings	13,036	7,076	7,600	3,483	522	(7,078)	-93.13%
Peg Fees	87,403	83,993	75,000	80,046	80,000	5,000	6.67%
Miscellaneous	-	-	-	-	-	-	0.00%
TOTAL REVENUES	100,439	91,069	82,600	83,529	80,522	(2,078)	-2.52%
EXPENDITURES							
Special Services	2,933	-	18,550	1,515	-	(18,550)	-100.0%
Capital Items	-	-	-	20,001	10,000	10,000	0.0%
TOTAL EXPENDITURES	\$ 2,933	\$ -	\$ 18,550	\$ 21,516	\$ 10,000	\$ (8,550)	-46.1%
NET CHANGE	97,506	91,069	64,050	62,013	70,522		
ENDING FUND BALANCE	\$ 526,027	\$ 617,096	\$ 681,146	\$ 679,109	\$ 749,632		

Animal Shelter Fund (0301)

This is an operating fund to account for the operation of the Tri-City Animal Shelter. The cost of operations is shared by Duncanville, Desoto and Cedar Hill.



BUDGET FY 2021-2022



ANIMAL SHELTER FUND
Revenue, Expenses and Changes in Fund Balance
Fund 0301

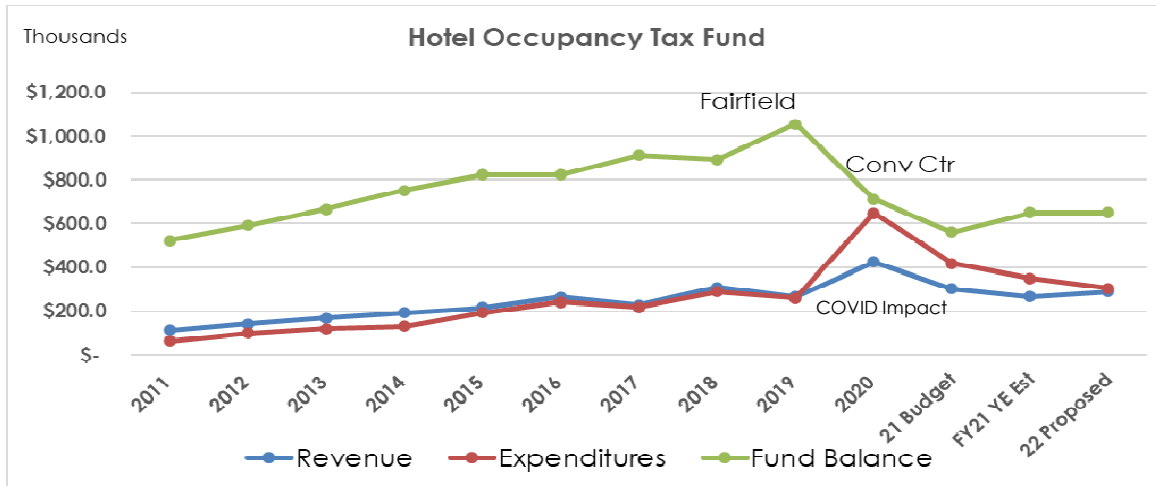
	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Chg	% Var.
BEGINNING FUND BALANCE	\$ 133,500	\$ 368,964	\$ 390,205	\$ 390,205	\$ 184,590		
REVENUES							
Interest earnings	5,716	4,790	3,700	2,242	2,590	(1,110)	-30.0%
Charges for services	90,057	69,522	93,400	80,400	81,400	(12,000)	-12.8%
Donations and miscellaneous	334,777	98,366	96,000	45,000	53,000	(43,000)	-44.8%
Other governments	543,792	888,607	950,843	950,843	970,475	19,632	2.1%
Transfers in from other funds	224,978	-	-	-	-	-	0.0%
TOTAL OPERATING REVENUES	\$ 1,199,320	\$ 1,061,285	\$ 1,143,943	\$ 1,078,485	\$ 1,107,465	\$ (36,478)	-3.2%
TOTAL FUNDS AVAILABLE	\$ 1,332,820	\$ 1,430,249	\$ 1,534,148	\$ 1,468,690	\$ 1,292,055	\$ (36,478)	XXX
EXPENDITURES						(budget to Cont.)	
Personnel	590,928	611,392	667,598	655,075	745,689	78,091	11.7%
Supplies	86,269	71,382	111,562	115,137	112,312	750	0.7%
Maintenance	37,540	28,428	19,980	20,780	25,580	5,600	28.0%
Services	94,721	114,052	122,891	93,124	97,823	(23,957)	-19.5%
Utilities	29,820	25,248	40,245	31,219	42,218	1,973	4.9%
Leases/Rentals	19,461	17,896	19,760	19,760	9,346	(10,414)	-52.7%
Miscellaneous	11,289	6,565	11,150	11,355	13,612	2,462	22.1%
TOTAL OPERATING EXPENDITURES	\$ 870,030	\$ 874,958	\$ 993,186	\$ 946,450	\$ 1,046,580	\$ 54,505	5.5%
Capital Outlay	-	74,511	100,000	250,000	-	(100,000)	
Transfers to Debt Service Fund	93,825	90,575	87,650	87,650	89,600	1,950	
TOTAL CAPITAL AND TRANSFERS	\$ 93,825	\$ 165,086	\$ 187,650	\$ 337,650	\$ 89,600	\$ (98,050)	-52.3%
TOTAL EXPENDITURES, CAPITAL AND TRANSFERS	\$ 963,855	\$ 1,040,044	\$ 1,180,836	\$ 1,284,100	\$ 1,136,180	\$ (43,545)	-3.7%
Excess (deficiency) of revenues over (under) expenditures	\$ 235,465	\$ 21,241	\$ (36,893)	\$ (205,615)	\$ (28,715)		
ENDING FUND BALANCE	\$ 368,964	\$ 390,205	\$ 353,312	\$ 184,590	\$ 155,875	\$ -	

HOTEL OCCUPANCY TAX FUND (0302)

This fund is supported by a Hotel-Motel Occupancy Tax. The fund supports tourism and special events. There are 4 Hotels in operation in the City. The City utilizes a 3rd party vendor for reporting, auditing and tracking its hotel tourism tax. The current combined Hotel tax rate is 13%. The State portion is 6% while the City collects 7%. The City of Cedar Hill collects revenue in accordance with Chapter 21 / Article III / Section 21-41-46 of the City of Cedar Hill's Code of Ordinances for Hotel Occupancy Tax. Revenue is collected for occupied rooms based on the cost of a room in the City of Cedar Hill ordinarily used for sleeping, including bed and breakfasts, hotels, motels, tourists homes, houses or courts, lodging houses, trailer motels, railroad Pullman cars (not involving the transportation of travelers), dormitory space where bed space is rented to individuals or groups, and apartments not occupied by permanent residents. This authority is not applicable to hospitals, sanitariums or nursing homes.



PROPOSED BUDGET FY 2021-2022





HOTEL OCCUPANCY TAX FUND
Revenue, Expenses and Changes in Fund Balance
Fund 0302

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
	\$ 890,938	\$ 1,056,000	\$ 710,776	\$ 710,776	\$ 649,648	xxx	xxx
REVENUES							
Interest earnings	27,332	13,241	15,500	4,500	5,000	(10,500)	-67.7%
Charges for services	341,579	288,169	250,000	283,125	300,000	50,000	20.0%
Miscellaneous income	421	280	-	-	-	-	
Transfer In	53,569	-	-	-	-	-	
TOTAL OPERATING REVENUES	422,900	301,690	265,500	287,625	305,000	39,500	14.9%
TOTAL FUNDS AVAILABLE	\$ 1,313,838	\$ 1,357,690	\$ 976,276	\$ 998,401	\$ 954,648	\$ (21,628)	-2.2%
EXPENDITURES							
Personnel	156,320	226,038	183,436	152,396	166,094	(17,342)	-9.5%
Supplies	7,721	14,250	29,820	30,273	24,500	(5,320)	-17.8%
Services	80,323	87,400	170,725	135,774	93,930	(76,795)	-45.0%
Utilities	660	1,010	1,285	1,200	600	(685)	0.0%
Miscellaneous	12,815	14,613	15,690	14,110	19,430	3,740	23.8%
Capital/Transfers	-	303,603	15,000	15,000	-	(15,000)	-100.0%
TOTAL OPERATING EXPENDITURES	257,838	646,914	415,956	348,753	304,554	(111,402)	-26.8%
NET CHANGE	165,062	(345,224)	(150,456)	(61,128)	446		
ENDING FUND BALANCE	\$ 1,056,000	\$ 710,776	\$ 560,320	\$ 649,648	\$ 650,094		

MUNICIPAL COURT SPECIAL REVENUE (0304)

This is a Special Revenue Fund to account for fees collected through Cedar Hill Municipal Court. The **Municipal Court Technology Fee** is a \$4 assessment collected from defendants upon conviction for a misdemeanor offense and the fee(s) are to be used only to pay for technological enhancements for the Municipal Court including computer hardware, computer software, imaging systems, electronic ticket writers or docket management systems.

The **Municipal Court Security Fee** is a \$3 assessment collected on all convictions and is to be used for the purpose(s) of providing security for buildings housing a municipal court as well as for the City's bailiffs and marshals who provide security services. These fees were tracked and recorded in the General Fund of the City through fiscal year ended September 30, 2019.

The **Municipal Court Child Safety Fee** is a \$1.50 assessment collected by Dallas County on all vehicle registrations to help pay for school crossing guards. The county provides cities a portion of these fees based on vehicles registered with addresses within its boundaries. The legislation establishing the City portion is effective January 2019.



PROPOSED BUDGET FY 2021-2022

MUNICIPAL COURT SPECIAL REVENUE

Revenue, Expenses and Changes in Fund Balance

Fund 0304



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 11,723	\$ 11,723	\$ 27,885		
REVENUES							
Interest earnings		31	75	120	120	45	60.00%
Court Technology Fees		18,620	24,500	20,000	24,500	-	0.00%
Court Child Safety Fee		3,796	-	6,000	4,500	4,500	-
Court Security Fees		16,877	16,250	17,000	18,500	2,250	13.85%
TOTAL OPERATING REVENUES	\$ -	\$ 39,323	\$ 40,825	\$ 43,120	\$ 47,620	\$ 6,795	16.64%
TOTAL FUNDS AVAILABLE	\$ -	\$ 39,323	\$ 52,548	\$ 54,843	\$ 75,505	\$ 6,795	12.93%
EXPENDITURES							
Court Technology Equipment		27,600	26,958	26,958	26,958	-	0%
Court Security Equipment		-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	\$ -	\$ 27,600	\$ 26,958	\$ 26,958	\$ 26,958	\$ -	0.00%
Excess (deficiency) or revenues over (under) expenditures		\$ 11,723	\$ 13,867	\$ 16,162	\$ 20,662	\$ 6,795	\$ (5,467)
ENDING FUND BALANCE	\$ -	\$ 11,723	\$ 25,590	\$ 27,885	\$ 48,547	\$ 22,957	\$ (1,029)

POLICE FORFEITURE FUND (0306)

This is a Special Revenue Fund to account for assets that were seized or confiscated by the State, Federal Government or local authorities and by court order been forfeited to the City through the court; once assets are forfeited to the City they are utilized for public safety and crime prevention operations.



PROPOSED BUDGET FY 2021-2022

POLICE FORFEITURE FUND

Revenue, Expenses and Changes in Fund Balance

Fund 0306



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 60,614	\$ 78,497	\$ 80,868	\$ 81,049	\$ 77,474		
REVENUES							
Interest earnings	1,972	1,045	750	495	54	(696)	(1)
Forfeited assets	29,233	5,658	6,500	2,600	-	(6,500)	-100%
TOTAL REVENUES	\$ 31,205	\$ 6,703	\$ 7,250	\$ 3,095	\$ 54	\$ (7,196)	-193%
EXPENDITURES							
Miscellaneous	13,322	4,332	24,000	6,670	27,743	3,743	16%
TOTAL EXPENDITURES	\$ 13,322	\$ 4,332	\$ 24,000	\$ 6,670	\$ 27,743	\$ 3,743	16%
NET CHANGE	\$ 17,883	\$ 2,371	\$ (16,750)	\$ (3,575)	\$ (27,689)		
ENDING FUND BALANCE	\$ 78,497	\$ 80,868	\$ 64,118	\$ 77,474	\$ 49,785		

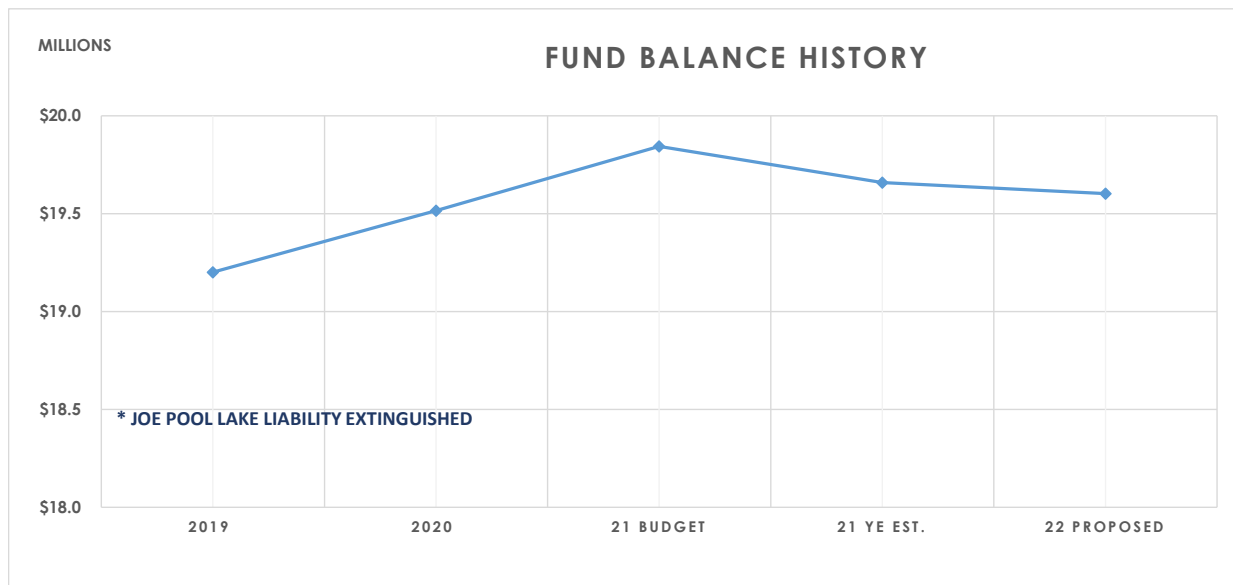
JPL Nature Corridor Permanent Fund Fund 0310

Purpose: The purpose of these funds is to provide a perpetual revenue stream for preservation and development of the JPL recreational and economic asset, and to fund initiatives that are consistent with the principles that formed the rationale for initial creation of the JPL asset and which benefit all citizens of Cedar Hill. The Permanent Fund is established to benefit all citizens of Cedar Hill through production of income in perpetuity from earnings and investments, and to be the repository for other lake related revenues that might be realized now and in the future. The floor value or "corpus" of the Permanent Fund was established at \$15,000,000. The corpus is defined as the fiscal component of the Permanent Fund designated to produce perpetual earnings and growth and which will not be distributed or expended for any other purpose. All JPL related revenue regardless of source will be initially appropriated into the Permanent Fund and eligible revenue produced in the Permanent Fund will be distributed annually to the Opportunity Fund. The goal of the Opportunity Fund is to be the source of funds for JPL and Nature Corridor related operations and maintenance expenditures, one-time capital related Joe Pool Lake projects. Up to 25% of the Permanent Fund's interest and earnings may be transferred annually to the Opportunity Fund, as well as up to 25% of any other revenue appropriated into the Permanent Fund during the year. The City Council may approve on a one-time basis the transfer of up to 25% of the Permanent Fund's value to the Opportunity Fund at any time so long as the indexed corpus remains fully funded.

Established by City Ordinance 2019-671



PROPOSED BUDGET FY 2021-2022



JPL Nature Corridor Permanent Fund
(Revenues, Expenditures and Change in Fund Balance)
Fund 0310



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 18,874,640	\$ 19,201,073	\$ 19,515,382	\$ 19,515,382	\$ 19,659,479		
REVENUES							
Interest Earnings	421,667	426,809	438,400	246,557	40,624	(381,043)	-90%
Interfund Transfer in - Water and Sewer	-	-	-	-	-	-	0%
Interfund Transfer in - General Fund	-	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	-	0%
TOTAL REVENUES	\$ 421,667	\$ 426,809	\$ 438,400	\$ 246,557	\$ 40,624	\$ (381,043)	-90%
EXPENDITURES							
Joe Pool Lake Water Rights Debt Payment	-	-	-	-	-	-	0%
Special Services	-	7,500	7,500	-	7,500	7,500	0%
Transfer to Opportunity Fund	95,234	105,000	102,460	102,460	61,639	(33,595)	-35%
TOTAL EXPENDITURES	\$ 95,234	\$ 112,500	\$ 109,960	\$ 102,460	\$ 69,139	\$ (26,095)	-27%
NET CHANGE	\$ 326,433	\$ 314,309	\$ 328,440	\$ 144,097	\$ (28,515)		
ENDING FUND BALANCE	\$ 19,201,074	\$ 19,515,382	\$ 19,843,822	\$ 19,659,479	\$ 19,630,964		

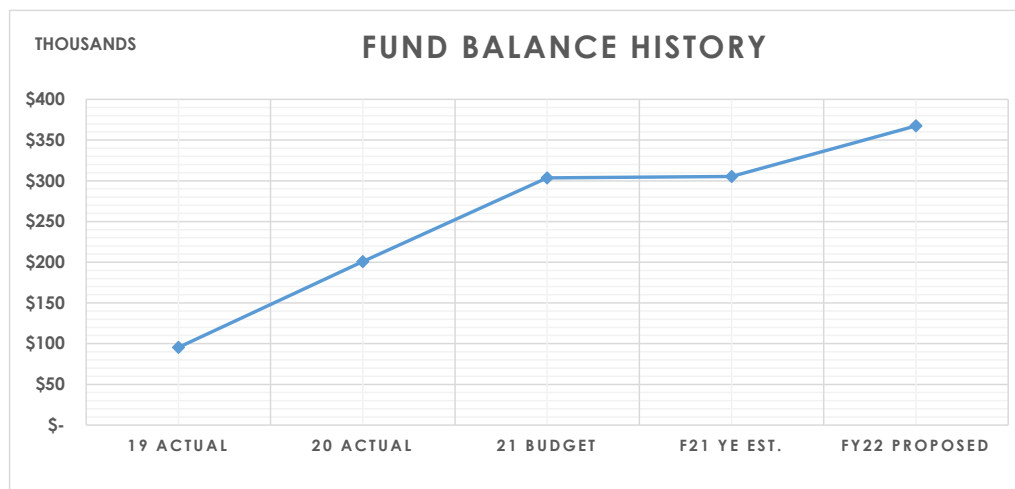
JPL Nature Corridor Opportunity Fund

Fund 0311

This fund is a Special Revenue Fund of the City . In March of 2019 the City Council established this fund by Ordinance 2019-671 with initial funding coming from the JPL Nature Corridor Permanent Fund. The goal of the **Opportunity Fund** is to be the source of funds for JPL and Nature Corridor related operations and maintenance expenditures, one-time capital related Joe Pool Lake projects and potential initiatives associated with the JPL Nature Corridor. Up to 25% of the Permanent Fund's interest and earnings may be transferred annually to the Opportunity Fund, as well as up to 25% of any other revenue appropriated into the Permanent Fund during the year. The City Council may approve on a one-time basis the transfer of up to 25% of the Permanent Fund's value to the Opportunity Fund at any time so long as the indexed corpus remains fully funded.



PROPOSED BUDGET FY 2021-2022



JPL Nature Corridor Opportunity Fund
(Revenues, Expenditures and Change in Fund Balance)

Fund 0311



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	-	95,391	\$ 200,828	\$ 200,828	\$ 305,231		
REVENUES							
Interest Earnings	158	437	268	1,943	600	332	123.9%
Interfund Transfer in - JPL Perm. Fund	95,234	105,000	102,460	102,460	61,639	(40,821)	-39.8%
Miscellaneous				-	-	-	
TOTAL REVENUES	\$ 95,391	\$ 105,437	\$ 102,728	\$ 104,403	\$ 62,239	\$ (40,489)	-39.4%
EXPENDITURES							
Joe Pool Lake Water Rights Debt Payment					-		
Special Services					-		
Administrative Fees					-		
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -		
NET CHANGE	\$ 95,391	\$ 105,437	\$ 102,728	\$ 104,403	\$ 62,239		
ENDING FUND BALANCE	\$ 95,391	\$ 200,828	\$ 303,556	\$ 305,231	\$ 367,470		

Library Donation Fund (0312)

This is a Non-Major Special Revenue Fund established to tract donations and grants made to the Cedar Hill Public Library. The donations and grants made to the Library are typically specific in nature and are to be spent for Library programming, equipment or materials. These funds are restricted for purposes funding public Library programs.



PROPOSED BUDGET FY 2021-2022



Library Fund
(Revenues, Expenditures and Change in Fund Balance)
Fund 0312

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 106,264	\$ 96,010	\$ 87,846	\$ 87,846	\$ 51,940		
REVENUES							
Interest Income	3,168	1,246	1,200	504	900	(300)	-25%
Donations	3,525	21,201	15,000	9,900	8,900	(6,100)	-41%
Grants	-	6,566	3,000	-	-	(3,000)	-100%
Miscellaneous	39,917		-	16,300	17,800	17,800	0%
TOTAL REVENUES	46,610	29,013	19,200	26,704	27,600	8,400	44%
EXPENDITURES							
Minor Apparatus				-			
Computer Supplies				2,610	-	-	0%
Subscription Services				-	-	-	0%
Special Services	56,864	37,178	15,000	40,000	22,500	7,500	50%
Library History Collection	-		-	-	-	-	0%
Miscellaneous	-		-	20,000	15,000	15,000	0%
Transfer to Another Fund	-		-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	56,864	37,178	15,000	62,610	37,500	22,500	150%
NET CHANGE	(10,253)	(8,165)	4,200	(35,906)	(9,900)		
ENDING FUND BALANCE	\$ 96,010	\$ 87,846	\$ 92,046	\$ 51,940	\$ 42,040		

Regional Fire Training Program (0316)

This is a Special Revenue Fund to account for resources from the participating cities in the regional fire training program. The entities contribute to the training program once a year to support regional training efforts. The cities are Duncanville, Desoto, Lancaster and Cedar Hill.

This fund was established in FY 2019-2020 with contributions from all participating cities. The Training Officer's salary and benefits are paid out of the General Fund Fire Department Budget and are invoiced to each entity on a quarterly basis. The Training Program Budget will be invoiced annually on April 1 of each year.



PROPOSED BUDGET FY 2021-2022



Regional Fire Training Program
Revenue, Expenses and Changes in Fund Balance
Fund 0316

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var to Budget	% Var to Budget
BEGINNING FUND BALANCE		\$ -	\$ 44,053	\$ 44,053	\$ 71,553		
REVENUES							
Interest earnings	-	199	100	200	150	50	50.0%
Lancaster Share	-	13,650	13,650	13,650	13,650	-	0.0%
DeSoto Share	-	13,650	13,650	13,650	13,650	-	0.0%
Duncanville Share	-	13,650	13,650	13,650	13,650	-	0.0%
Cedar Hill Share	-	13,650	13,650	13,650	13,650	-	0.0%
TOTAL OPERATING REVENUES	\$ -	\$ 54,799	\$ 54,700	\$ 54,800	\$ 54,750	\$ 50	0%
TOTAL FUNDS AVAILABLE	\$ -	\$ 54,799	\$ 98,753	\$ 98,853	\$ 126,303		
EXPENDITURES							
Fire Training Officer	-				-	-	0.0%
Regional Fire Training	-	10,746	54,600	27,300	54,600	-	0.0%
Other	-				-	-	0.0%
TOTAL OPERATING EXPENDITURES	\$ -	\$ 10,746	\$ 54,600	\$ 27,300	\$ 54,600	\$ -	0%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 44,053	\$ 100	\$ 27,500	\$ 150		
ENDING FUND BALANCE	\$ -	\$ 44,053	\$ 44,153	\$ 71,553	\$ 71,703		

**FY 2021- 2022 Proposed Budget
Regional Fire Training Officer**

FIRE TRAINING OFFICER: SHARED RESOURCES PROGRAM

Annual Training and Software Budget (0316- Regional Training Fund)		Annual Fire Training Officer Budget (0001- General Fund)	
Technology and Software	\$ 5,800	Wages	\$ 113,561
Regional Driver/Engineer Training	\$ 9,000	Benefits	\$ 44,392
Live Fire Training	\$ 2,000	Uniform Cost	\$ 500
Training Props	\$ 8,000	Cell Phone, Tablet, Data Plan	\$ 720
Command and Blue Card	\$ 4,800	Vehicle Lease - EQ Fund Program	\$ 5,500
Seminars Brought In	\$ 5,000	Vehicle Maintenance & Fuel	\$ 500
Leadership Series	\$ 10,000		
Conferences and Travel	\$ 10,000		
Total Training and Software	\$ 54,600	Total Personnel and Equipment	\$ 165,173
Cedar Hill	\$ 13,650	Cedar Hill	\$ 41,293
Duncanville	\$ 13,650	Duncanville	\$ 41,293
DeSoto	\$ 13,650	DeSoto	\$ 41,293
Lancaster	\$ 13,650	Lancaster	\$ 41,293
	\$ 54,600		\$ 165,173

Total Shared Cost (all funding sources)

Cedar Hill	\$ 54,943
Duncanville	\$ 54,943
DeSoto	\$ 54,943
Lancaster	\$ 54,943
Total	\$ 219,773

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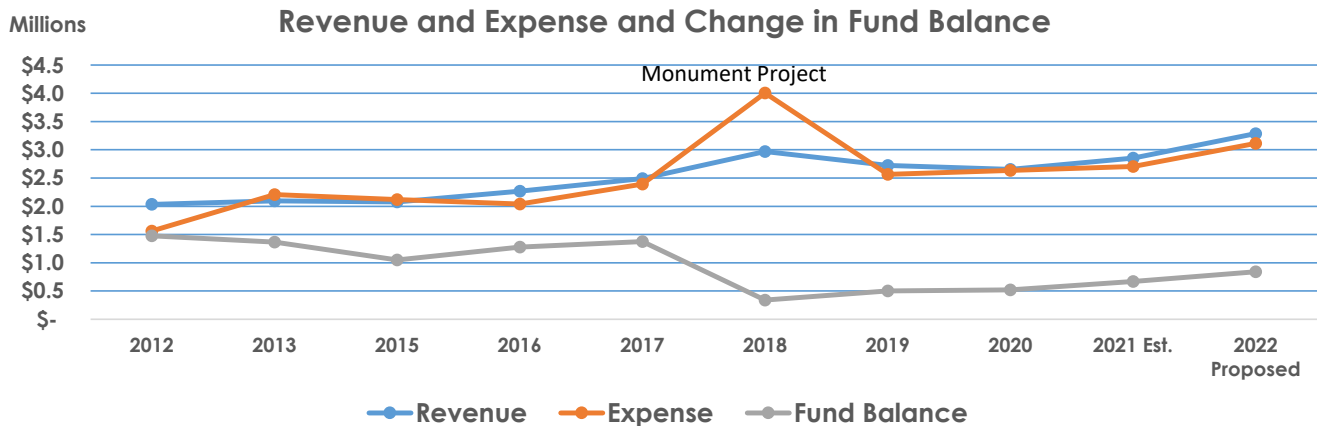
Landscape and Beautification Fund

(0317)

This is a non-major special revenue fund established to record solid waste collection revenues and expenditures. Revenues of the fund are from rates and charges established by City Ordinance. This fund also provides for landscaping and contract mowing. The City contracts with Waste Management (WM) of Dallas for curbside solid waste pickup. The original contract with Waste Management for trash and recycling collection services was dated in August 2006 and a five-year renewal was initiated in 2011 and another five-year renewal with amendment occurred in December 2016. The contract with WM includes language to consider an annual CPI adjustment based on fuel indexes. In January 2020 the contract was amended for bulky waste and resulted in a rate decrease. A portion of residential billed services is retained in this fund to support landscape and beautification projects.



PROPOSED BUDGET FY 2021-2022



Landscape and Beautification Fund
(Revenues, Expenditures and Change in Fund Balance)
Fund 0317



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 340,229	\$ 500,427	\$ 518,409	\$ 518,409	\$ 669,656		xxx
REVENUES							
Solid Waste Charges	2,671,430	2,627,202	2,984,100	2,785,849	3,236,104	252,004	8%
Late Fee-Trash	44,451	12,344	45,000	7,500	45,000	-	0%
Tree Mitigation Fees	-	6,000	-	57,200	-	-	0%
Interest Income	7,088	3,872	3,625	2,096	3,000	(625)	-17%
Miscellaneous	2,225	5,272	3,000	2,752	3,000	-	0%
Interfund Transfer In	-	-	-	-	-	-	0%
	2,725,193	2,654,689	3,035,725	2,855,397	3,287,104	251,379	8%
EXPENDITURES							
Trash/Recycle Services	2,309,018	2,378,590	2,405,865	2,347,500	2,784,877	379,012	16%
Other Services	-	-	-	-	-	-	0%
Maintenance - Landscape	5,977	8,115	78,650	78,650	78,700	50	0%
Capital	-	-	-	28,000	-	-	0%
Transfers out - General Fund	250,000	250,000	250,000	250,000	250,000	-	0%
TOTAL OPERATING EXPENDITURES	2,564,995	2,636,705	2,734,515	2,704,150	3,113,577	379,062	14%
NET CHANGE	160,198	17,984	301,210	151,247	173,527		
ENDING FUND BALANCE	\$ 500,427	\$ 518,409	\$ 819,619	\$ 669,656	\$ 843,183		

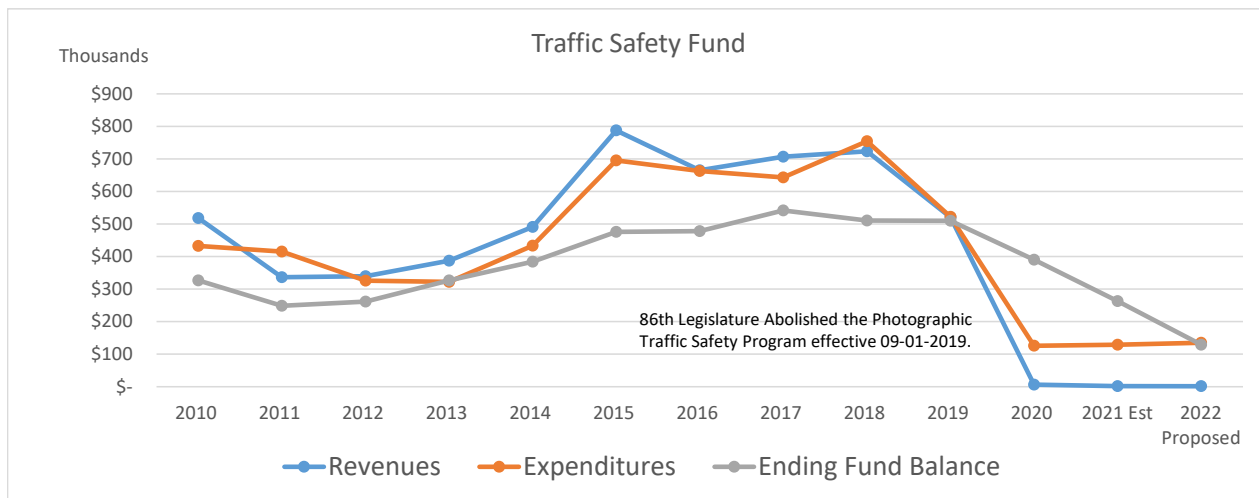
Traffic Safety Fund

(0318)

This is a Non-Major Special Revenue Fund established by Ordinance 2006-306 and authorized by the State of Texas Transportation Code, Title 7, Chapter 707. The fund is formally called the "Photographic Traffic Signal Enforcement Program" but the most common name is the "Red Light Camera Fund". The 86th Legislature has expired this program and effective September 01, 2019, the City will no longer collect fees under this Code. The remaining balance in the fund as of October 1, 2019 is no longer subject to the provisions of the Texas Transportation Code. The funds are committed to Public Safety uses.



PROPOSED BUDGET FY 2021-2022



TRAFFIC SAFETY FUND
(Revenues, Expenditures and Change in Fund Balance)
FUND 0318



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 511,994	\$ 510,089	\$ 390,349	\$ 390,349	\$ 263,016		
REVENUES							
Interest	22,923	6,085	5,500	1,607	1,500	(4,000)	-72.73%
Red Light Camera Penalties	495,451		-	-	-	-	0.00%
Miscellaneous	1,806	-	-	-	-	-	0.00%
TOTAL OPERATING REVENUES	\$ 520,180	\$ 6,085	\$ 5,500	\$ 1,607	\$ 1,500	\$ (4,000)	-72.7%
EXPENDITURES							
Personnel Costs	39,968	-	-	-	-	-	0.0%
Services and Supplies	331,475	106,911	18,000	123,820	134,741	116,741	648.56%
Miscellaneous	28,176	18,915	740	-	-	(740)	-100.00%
Capital/Transfers.	122,466	-	118,425	5,120	-	(118,425)	-100.00%
TOTAL OPERATING EXPENDITURES	\$ 522,085	\$ 125,826	\$ 137,165	\$ 128,940	\$ 134,741	\$ (2,424)	-1.77%
NET CHANGE	\$ (1,905)	\$ (119,740)	\$ (131,665)	\$ (127,333)	\$ (133,241)		
ENDING FUND BALANCE	\$ 510,089	\$ 390,349	\$ 258,684	\$ 263,016	\$ 129,775		

Police Federal Forfeiture Fund (0320)

This is a Special Revenue Fund to account for Federal Seized Funds established by the Crime Control Act of 1984 to receive proceeds of forfeiture. The City receives funds for participating in joint law enforcement operations in cooperation with Federal agents. This fund is to be used enhance public safety and security. This is accomplished by removing the proceeds if crime and other assets relied upon by criminals to perpetuate their criminal activity against our community. These funds are restricted for public safety use only.



PROPOSED BUDGET FY 2021-2022

POLICE FEDERAL FORFEITURE FUND
Revenue, Expenses and Changes in Fund Balance
Fund 0320



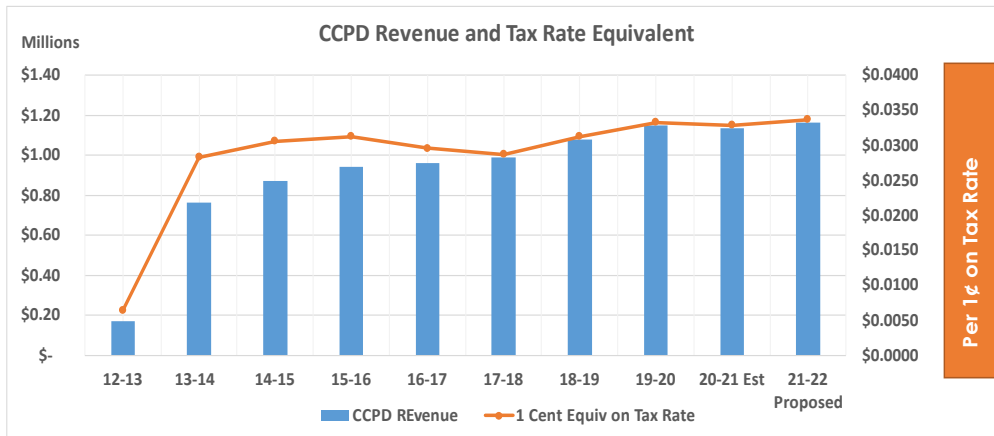
	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 79,982	\$ 119,806	\$ 129,626	\$ 129,626	\$ 112,225		
REVENUES							
Interest earnings	2,686	1,635	2,500	500	350	(1,284)	-79%
Police Forfeiture/Seizures	46,250	23,957	20,000	7,000	10,000	(13,957)	-58%
TOTAL REVENUES	\$ 48,935	\$ 25,592	\$ 22,500	\$ 7,500	\$ 10,350	\$ (15,241)	
EXPENDITURES							
Miscellaneous	9,112	15,772	22,500	24,901	36,800	14,300	64%
TOTAL EXPENDITURES	\$ 9,112	\$ 15,772	\$ 22,500	\$ 24,901	\$ 36,800	\$ 14,300	
NET CHANGE	\$ 39,823	\$ 9,820	\$ -	\$ (17,401)	\$ (26,450)		
ENDING FUND BALANCE	\$ 119,806	\$ 129,626	\$ 129,626	\$ 112,225	\$ 85,775		

Crime Control and Prevention District CCPD (0322)

This is a Non-Major Special Revenue Fund supported by a 1/8% sales tax collected in a Crime Control Prevention District (CCPD). The sales tax is collected for the purpose of crime control and prevention within the City. The special purpose sales tax was first approved by the voters in a general election held on November 06, 2013. The first distribution of sales tax was in July 2014. The sales tax was renewed by the votes on November 7, 2017 for a period of 15 years. 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 2021-2022



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

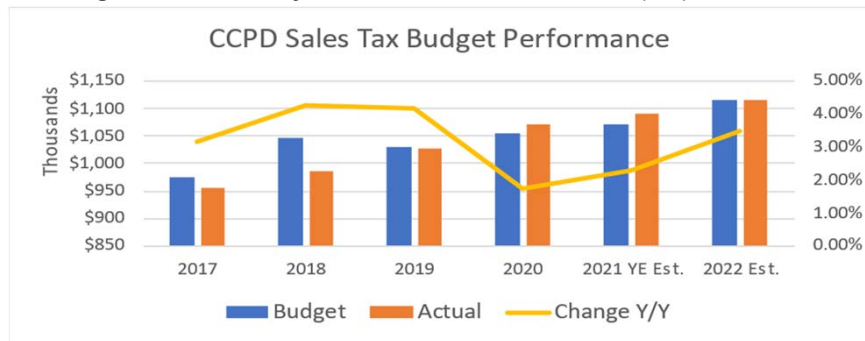
	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 330,714	\$ 373,147	\$ 476,872	\$ 476,872	\$ 452,103		
REVENUES							
Sales Tax	1,028,634	1,071,396	1,071,862	1,090,000	1,115,000	43,138	4.02%
Interest	5,567	3,069	4,000	1,914	2,500	(1,500)	-37.50%
Child Safety Fees	42,626	51,991	50,000	43,105	45,000	(5,000)	-10.00%
Miscellaneous	1,278	-	-	-	-	-	0.00%
Transfer In		22,365					
TOTAL OPERATING REVENUES	1,078,106	1,148,821	1,125,862	1,135,019	1,162,500	36,638	3.25%
EXPENDITURES							
Personnel	647,887	715,474	709,417	744,047	742,577	33,160	4.67%
Supplies	9,100	6,914	13,550	14,402	16,747	3,197	23.59%
Maintenance	5,273	3,817	11,875	10,095	9,845	(2,030)	-17.09%
Partnership Agreements	295,748	244,268	301,573	294,820	295,720	(5,853)	-1.94%
Insurances	35,953	37,845	39,200	39,200	38,800	(400)	-1.02%
Special Services	7,293	5,386	8,550	9,193	9,193	643	7.52%
Utilities	16,313	16,656	16,185	19,698	20,232	4,047	25.00%
Training	12,199	11,333	15,500	15,500	15,500	-	0.00%
Uniforms	3,454	2,118	5,000	5,000	5,800	800	16.00%
Lease & Rentals	129	765	840	834	15,367	14,527	1729.40%
Miscellaneous	2,324	520	7,300	7,000	7,500	200	2.74%
TOTAL OPERATING EXPENDITURES	1,035,673	1,045,096	1,128,990	1,159,789	1,177,281	48,291	4.28%
NET CHANGE	42,433	103,726	(3,128)	(24,769)	(14,781)		
ENDING FUND BALANCE	\$ 373,147	\$ 476,872	\$ 473,744	\$ 452,103	\$ 437,322		

Comments:

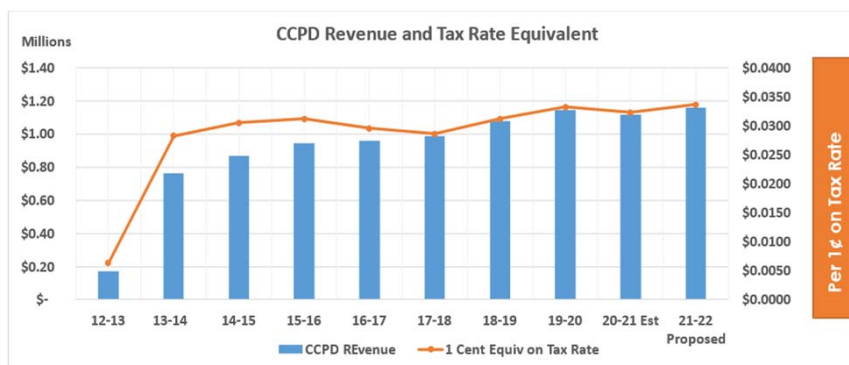
- Sales tax is proposed to increase \$43K over the FY 21 Budgeted amount or 4%; and, 2.29% or \$25K over the FY21 year end estimate. Staff believes these estimates are warranted based on current trends and the increased reopenings to the economy following the Covid-19 shutdowns in 2020.

✓ *This Budget is supported by a "voted" sales tax of 1/8th of 1 ¢; the sales tax was approved in 2013 and again on November 6, 2017 by the voters; as a result of the successful election, the CCPD sales tax will continue until 2033.*


The following chart is a history of collections as well as the proposed collections for FY 2022.

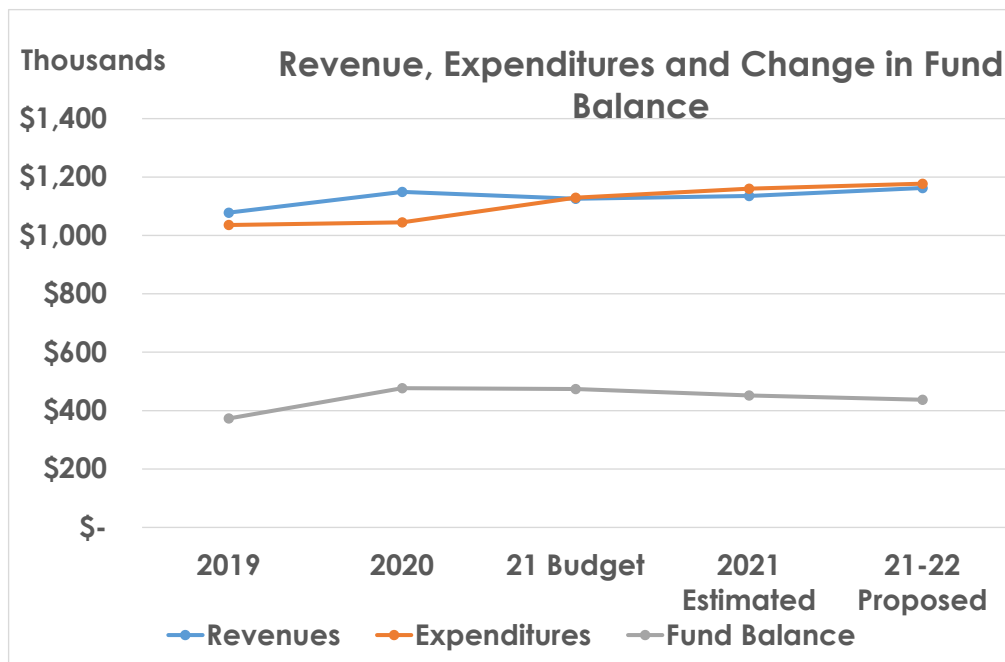


- COVID-19 had an impact on sales tax for the first few months of fiscal year 2020-2021; however it has quickly recovered and is very robust. This is expected to continue into FY 2022.
- Tax Rate Equivalent - the CCPD Sales tax is an equivalent of 3.37¢ on the property tax rate.



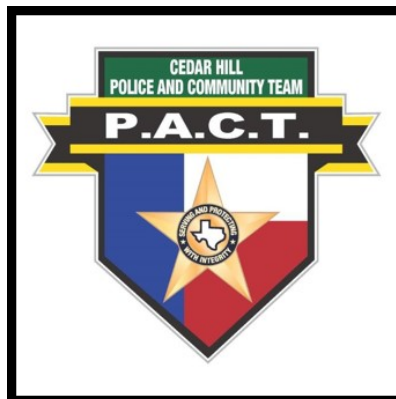
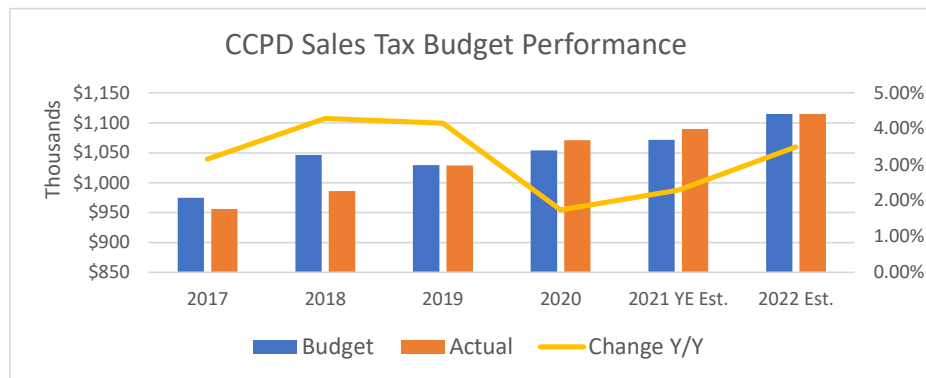
- The budget includes the proposal of one new vehicle leased via the Equipment Fund Lease Back Program
- The Budget Includes:
 - ✓ A 2.99% increase or \$33,758 over fiscal year 2021 budgeted expenses
 - ✓ Police Market Adjustment (Same as General Fund Public Safety)
 - ✓ Continuation of same staffing levels as 2020-2021 (6 Officers) - P.A.C.T.
 - ✓ Continuation of Crossing Guard commitment to Cedar Hill ISD of \$50,000
 - ✓ Continuation of Jail Facility and Dispatch Partnerships; no change in rate
 - ✓ Crime watch supplies and materials for neighborhoods
 - ✓ Supplies and materials for community outreach programs (i.e. National Night Out)
 - ✓ Maintenance of Grady Lamb Building
- Fund Balance
 - ✓ The estimated CCPD fund balance at FYE 2021 is 39% of expenditures or \$452K
 - ✓ The CCPD fund balance at FYE 2022 is proposed to be 37% or \$437K

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022
Beginning Fund Balance	330,714	373,147	476,872	476,872	452,103
Revenues	1,078,106	1,148,821	1,125,862	1,135,019	1,162,500
Expenditures	1,035,673	1,045,096	1,128,990	1,159,789	1,177,281
Gain (loss)	42,433	103,726	(3,128)	(24,769)	(14,781)
Ending Fund Balance	373,146	476,873	473,744	452,103	437,322
	2019	2020	21 Budget	2021 Estimated	21-22 Proposed
% of Expenditures	36.0%	45.6%	42.0%	39.0%	37.1%
% of Revenues	34.6%	41.5%	42.1%	39.8%	37.6%



CCPD Sales Tax Forecast				
Fiscal Year	Sales Tax Budget	1/8 of 1¢ CCPD	% CHg Yr/Yr	% of Budget
2013	0	170,674		
2014	858,000	762,245	346.61%	89%
2015	890,770	869,827	14.11%	98%
2016	868,400	940,477	8.12%	108%
2017	974,830	956,165	1.67%	98%
2018	1,046,400	986,361	3.16%	94%
2019	1,029,700	1,028,634	4.29%	100%
2020	1,053,945	1,071,396	4.16%	102%
2021 YE Est.	1,071,862	1,090,000	1.74%	102%
2022 Est.	1,115,000	1,115,000	4.02%	100%
2023 Est.	1,154,025	1,154,025	3.50%	100%
2024 Est.	1,194,416	1,194,416	3.50%	100%
2025 Est.	1,237,057	1,237,057	3.57%	100%
2026 Est.	1,280,353	1,280,353	3.50%	100%

FY 2022 budget Sales Tax is 2.29% over the FY21 Year End Estimate or 4.02% over FY21 Budget



Tax Increment Financing (TIF) FUND
Tax Increment Reinvestment Investment Zone NO.1
(0327)

A tax increment financing fund for the Zone (the "TIF Fund"), also may be referred to as a TIRZ, was established December 13, 2016 by Ordinance No. 2016-607 of the City Council in accordance with Section 311 of the Texas Tax Code.



PROPOSED BUDGET
FY 2021-2022

The TIF Zone as presented below is know as the "City Center TIF".



Tax Increment Financing (TIF) FUND
(Revenues, Expenditures and Change in Fund Balance)
FUND 0327



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 38,975	\$ 200,827	\$ 447,437	\$ 447,437	\$ 888,309	\$ 440,872	
REVENUES							
Property tax (75% of Increment)	\$ 159,489	\$ 242,982	\$ 414,169	\$ 437,295	\$ 477,446	\$ 63,277	15%
Interest income	2,363	3,628	3,200	3,577	537	(2,663)	-83%
Charges to other gov'ts	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	161,852	246,610	417,369	440,872	477,982	60,613	15%
OPERATING EXPENDITURES							
TIF Administrative Expenses	-	-	-	-	-	-	0%
Other TIF Expenses	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	259,400	259,400	0%
TOTAL OPERATING EXPENDITURES	-	-	-	-	259,400	259,400	0%
NET CHANGE	161,852	246,610	417,369	440,872	218,582		
ENDING FUND BALANCE	\$ 200,827	\$ 447,437	\$ 864,806	\$ 888,309	\$ 1,106,892		

BUDGET FY2021-22

Public Improvement Districts

Public Improvement Districts

- 0313 High Point PID Fund
- 0314 Waterford Oaks PID Fund
- 0325 Winding Hollow PID Fund
- 0328 Windsor Park PID Fund
- 0329 Cedar Crest PID Fund

High Pointe Public Improvement District No.1

(0313)

The High Pointe PID was created October 13, 1998 and has a current assessment of \$0.10 per \$100 of taxable value as determined annually by the Dallas County Appraisal District. The PID is governed by five to seven at-large directors appointed to serve for two year terms in accordance with the by-laws of the PID. Public Improvement Districts ("PIDs") provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements to meet community needs which could not otherwise be constructed or provided and be paid by those who most benefit from them. The source of funding for the PID is an assessment of \$0.10 per every \$100 of taxable value. The rate is set annually with the City's adoption process.



Proposed Budget FY 2021-2022

Board of Directors

Delores Shaw, President
Kavin Brown, Vice President
Ruby Martin, Treasurer
J.D. Hemphill-McDonald, Secretary

High Pointe Public Improvement District No.1
(Revenues, Expenditures and Change in Fund Balance)
Fund 0313



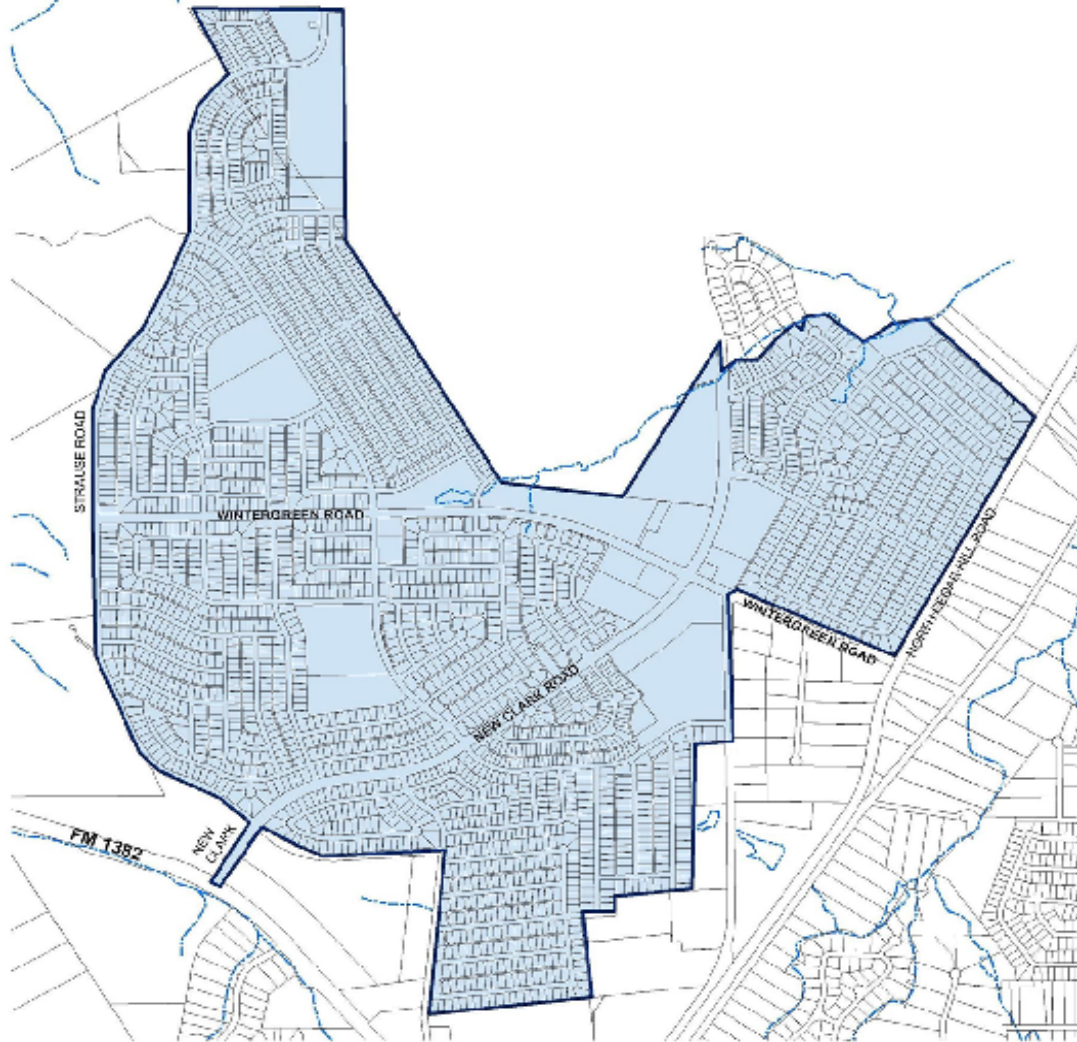
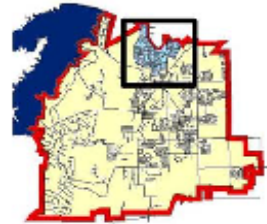
	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 189,343	\$ 159,836	\$ 273,891	\$ 273,891	\$ 393,303		
REVENUES							
Property Tax	\$ 486,020	\$ 561,832	\$ 580,000	\$ 557,711	\$ 590,500	10,500	2%
Interest	5,420	3,936	3,000	2,721	800	(2,200)	-73%
Other	26,762	23,971	21,000	39,240	20,000	(1,000)	-5%
TOTAL OPERATING REVENUES	518,202	589,740	604,000	599,672	611,300	7,300	1%
EXPENDITURES							
Supplies	\$ 961	\$ 1,677	\$ 600	\$ 600	\$ 1,800	1,200	200%
Maintenance	268,924	214,622	199,590	223,590	229,186	29,596	15%
Services	102,630	102,469	108,070	106,894	116,738	8,668	8%
Insurances	326	974	1,000	1,000	1,000	-	0%
Utilities	42,574	67,518	62,000	54,526	50,000	(12,000)	-19%
Leases/Rentals	-	-	-	-	-	-	0%
Miscellaneous	-	-	2,000	2,000	3,000	1,000	50%
Capital	132,294	88,424	107,000	91,650	157,000	50,000	47%
TOTAL OPERATING EXPENDITURES	547,709	475,684	480,260	480,260	558,724	78,464	16%
NET CHANGE	(29,508)	114,056	123,740	119,412	52,576	(71,164)	
ENDING FUND BALANCE	\$ 159,836	\$ 273,891	\$ 397,631	\$ 393,303	\$ 445,879	\$ (71,164)	

High Pointe Subdivision



0 20 40 60 80 100 120 140 160 Feet

Cedar Hill Planning Department



Waterford Oaks Public Improvement District No. 2 (0314)

In 2002 the residents of Waterford Oaks subdivision petitioned to become the city's second public improvement district, or PID. The Waterford Oaks PID, created December 10, 2002, has a current assessment of 0.10¢ per \$100 valuation. There are 795 property parcels. Public Improvement Districts ("PIDs") provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements to meet community needs which could not otherwise be constructed or provided and be paid by those who most benefit from them. The source of funding for the PID is an assessment of \$0.10 per every \$100 of taxable value. The rate is set annually with the City's adoption process.



PROPOSED BUDGET FY 2021-2022

Board of Directors

Leonard E. Howza, President
Roland Fuller, Vice President
Randy Dark, Treasurer
Bertha Walker
Jerry Reed
Clodette Turner
Pam Williams

The PID is governed by seven, at-large directors elected by residents and appointed by the Cedar Hill City Council to serve staggered terms of two years, subject to the terms and conditions of the City Council approved by-laws established for the district.

Waterford Oaks Public Improvement District No. 2
(Revenues, Expenditures and Change in Fund Balance)
Fund 0314

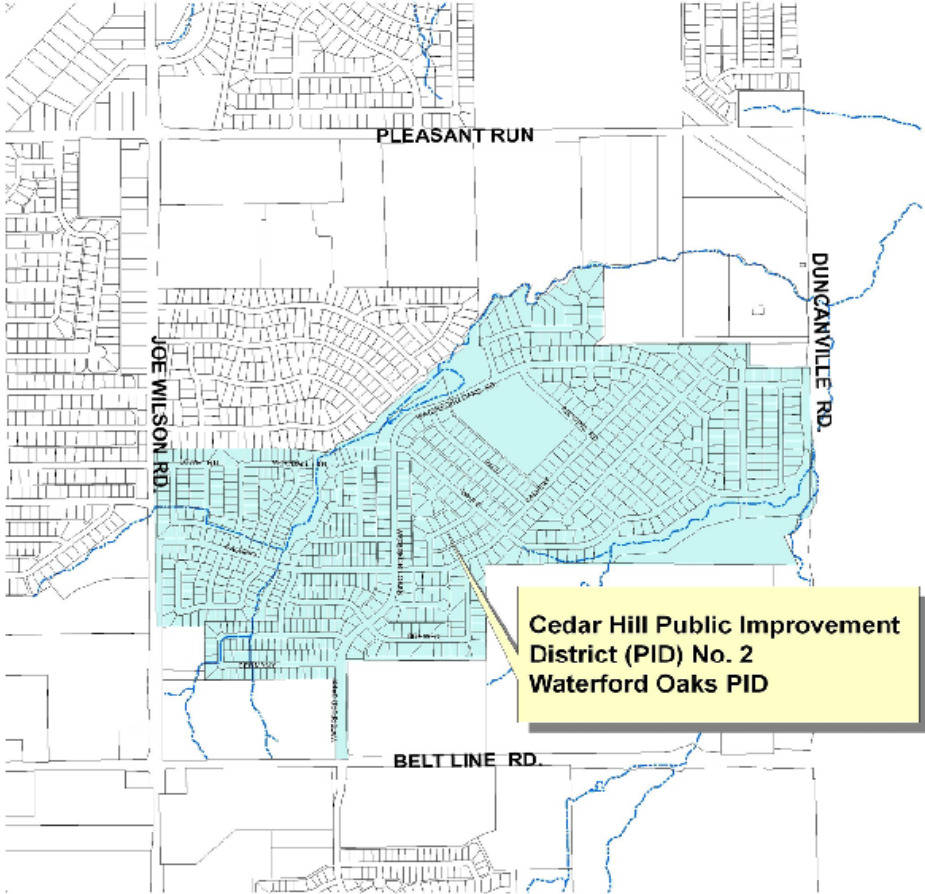
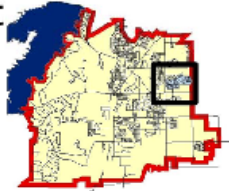


	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	% Var	% Var
BEGINNING FUND BALANCE	\$ 281,839	\$ 327,649	\$ 369,686	\$ 369,686	\$ 418,466		
REVENUES							
Property Tax	\$ 156,611	\$ 161,695	\$ 166,800	\$ 179,980	\$ 185,800	\$ 19,000	11%
Interest	8,718	4,827	4,000	2,500	625	(3,375)	-84%
Other	3,300	4,293	3,300	3,300	3,300	-	0%
TOTAL OPERATING REVENUES	168,629	170,815	174,100	185,780	189,725	15,625	9%
EXPENDITURES							
Supplies	\$ 629	\$ 748	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
Maintenance	34,576	50,586	50,000	51,414	63,500	13,500	27%
Services	56,985	53,998	64,300	51,820	56,778	(7,522)	-12%
Utilities	6,150	14,170	10,000	7,269	10,000	-	0%
Lease/Rentals	-	1,560	1,600	1,600	2,000	400	25%
Miscellaneous	-	123	5,000	5,000	3,500	(1,500)	-30%
Capital	24,480	7,595	40,000	18,897	50,000	(7,000)	-18%
TOTAL OPERATING EXPENDITURES	122,819	128,780	171,900	137,000	186,778	(2,122)	-7%
NET CHANGE	45,810	42,035	2,200	48,780	2,947		
ENDING FUND BALANCE	\$ 327,649	\$ 369,686	\$ 371,886	\$ 418,466	\$ 421,413		

**Cedar Hill Public Improvement
District (PID) #2**
Waterford Oaks PID



Cedar Hill Planning Department



**Cedar Hill Public Improvement
District (PID) No. 2
Waterford Oaks PID**

Winding Hollow Public Improvement District No. 3

(Fund 0325)

In 2015, the residents of Winding Hollow subdivision petitioned to become the City's third public improvement district, or PID. East of Joe Wilson Road along Bee Branch Creek is the quiet Winding Hollow neighborhood. This friendly community was developed in 2000 and is now home to over 230 households. Residents enjoy beautiful views of Waterford Oaks Park with access to the east and secluded living with the convenience of nearby shopping and schools. Public Improvement Districts ("PIDs") provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements to meet community needs which could not otherwise be constructed or provided and be paid by those who most benefit from them.



PROPOSED BUDGET FY 2021-2022

Board of Directors

Jennifer Hutchinson, President
Gina Guillory, Treasurer
Toby Gentry

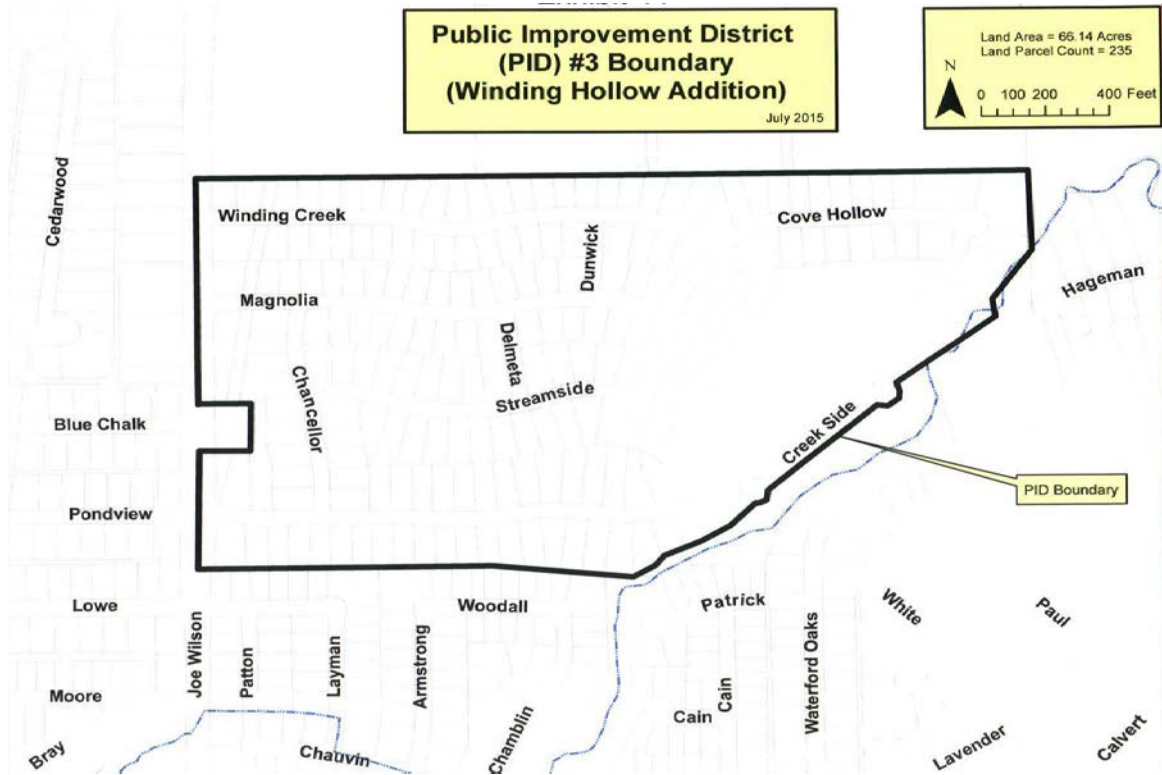
Winding Hollow Public Improvement District No. 3
(Revenues, Expenditures and Change in Fund Balance)
Fund 0325



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-201	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 62,116	\$ 88,582	\$ 134,307	\$ 134,307	\$ 125,188		
REVENUES							
Property assessments	\$ 47,243	\$ 47,282	\$ 49,500	\$ 53,134	\$ 56,436	\$ 6,936	14.0%
City contribution	0	0	0	0	0	0	0.0%
Miscellaneous	2,138	1,444	1,250	616	154	(1,096)	-87.7%
TOTAL OPERATING REVENUES	\$ 49,381	\$ 48,726	\$ 50,750	\$ 53,750	\$ 56,590	\$ 5,840	11.5%
EXPENDITURES							
Supplies	250	123	850	375	500	(350)	-41.2%
Maintenance	0	0	8,000	7,611	10,000	2,000	25.0%
Services	2,439	2,509	7,050	8,407	6,858	(192)	-2.7%
Utilities	63	369	1,500	6,476	1,200	(300)	-20.0%
Leases/Rentals	0	0	24,500	0	24,500	0	0.0%
Miscellaneous	141	0	400	0	100	(300)	-75.0%
PID Enhancements	356,689	0	48,000	40,000	9,000	(39,000)	-81.3%
TOTAL OPERATING EXPENDITURES	\$ 359,581	\$ 3,001	\$ 90,300	\$ 62,869	\$ 52,158	\$ (38,142)	-42.2%
Presentation Adjustment for PID Wall Loan	\$ 336,666						
Excess (deficiency) of revenues over (under) expenditures	\$ 26,466	\$ 45,725	\$ (39,550)	\$ (9,119)	\$ 4,432		
ENDING FUND BALANCE	\$ 88,582	\$ 134,307	\$ 94,757	\$ 125,188	\$ 129,620		

Winding Hollow Public Improvement District No. 3

Map



Windsor Park Public Improvement District No. 4

(0328)

The Windsor Park Public Improvement District No. 4 was created by Ordinance of the City Council in December 2017. Public Improvement Districts ("PIDs") provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements to meet community needs which could not otherwise be constructed or provided and be paid by those who most benefit from them. The Windsor Park Neighborhood was established in 1988 and currently has 520 residential properties.



PROPOSED BUDGET FY 2021-2022

Board of Directors
Emelda Martin, President
Denise Ortiz, Vice President
Dorothy Gillenwater
Carolyn Walker

Windsor Park Public Improvement District No. 4
(Revenues, Expenditures and Change in Fund Balance)
Fund 0328

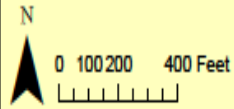


	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ -	\$ 29,818	\$ 97,875	\$ 97,875	\$ 136,220		
REVENUES							
Property Taxes	\$ 90,965	\$ 98,070	\$ 104,216	\$ 105,099	\$ 111,121	6,905	7%
Investment Income	851	988	800	846	212	(589)	-74%
Miscellaneous	-	-	-	-	-	-	0%
City Contributions	-	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	\$ 91,815	\$ 99,058	\$ 105,016	\$ 105,945	\$ 111,333	6,317	6%
EXPENDITURES							
Supplies	\$ 564	\$ 46	\$ 750	\$ 238	\$ 750	-	0%
Maintenance	-	18,460	12,000	6,500	12,000	-	0%
Services	5,180	12,125	28,650	15,330	31,671	3,021	11%
Utilities	-	120	5,500	202	3,500	(2,000)	-36%
Miscellaneous	-	250	1,150	18,329	19,150	18,000	1565%
PID Improvements	56,254	-	11,000	27,000	55,000	44,000	400%
TOTAL OPERATING EXPENDITURES	\$ 61,998	\$ 31,001	\$ 59,050	\$ 67,600	\$ 122,071	63,021	107%
NET CHANGE	\$ 29,818	\$ 68,057	\$ 45,966	\$ 38,345	\$ (10,739)		
ENDING FUND BALANCE	\$ 29,818	\$ 97,875	\$ 143,841	\$ 136,220	\$ 125,482		

**Public Improvement District (PID) #4
Boundary
(Windsor Park Addition)**

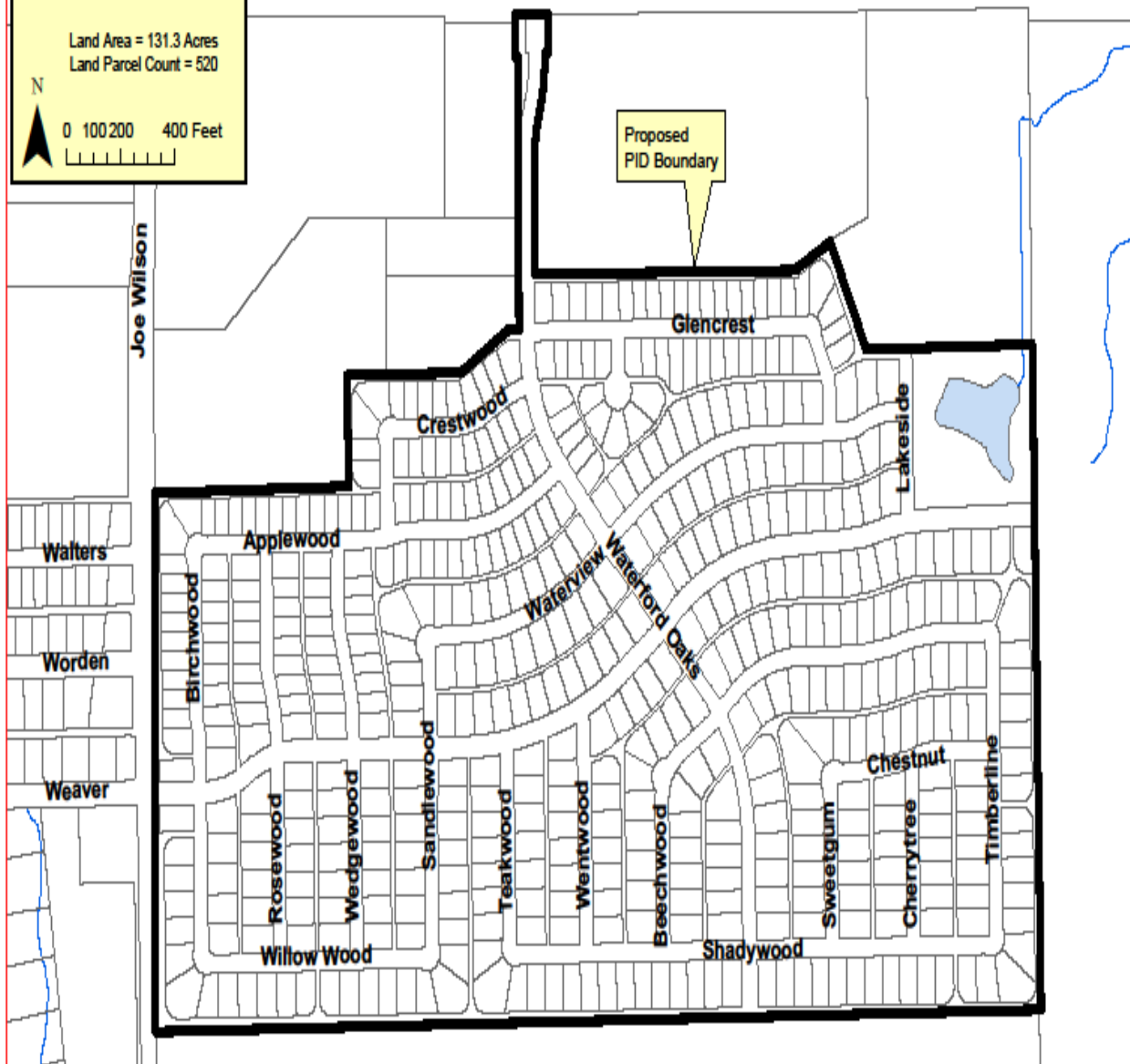
July 2017

Land Area = 131.3 Acres
Land Parcel Count = 520



BELT LINE

Proposed
PID Boundary



Cedar Crest Public Improvement District No. 5

(0329)

The Cedar Crest Public Improvement District No. 4 was created by Ordinance of the City Council in February 2020. Public Improvement Districts ("PIDs") provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements to meet community needs which could not otherwise be constructed or provided and be paid by those who most benefit from them. The Cedar Crest Neighborhood was established in 1998 and currently has 611 residential properties.



PROPOSED BUDGET FY 2021-2022

Board of Directors

Bertha Middlebrooks, President

Jackie Ivy

Janel McCurtis

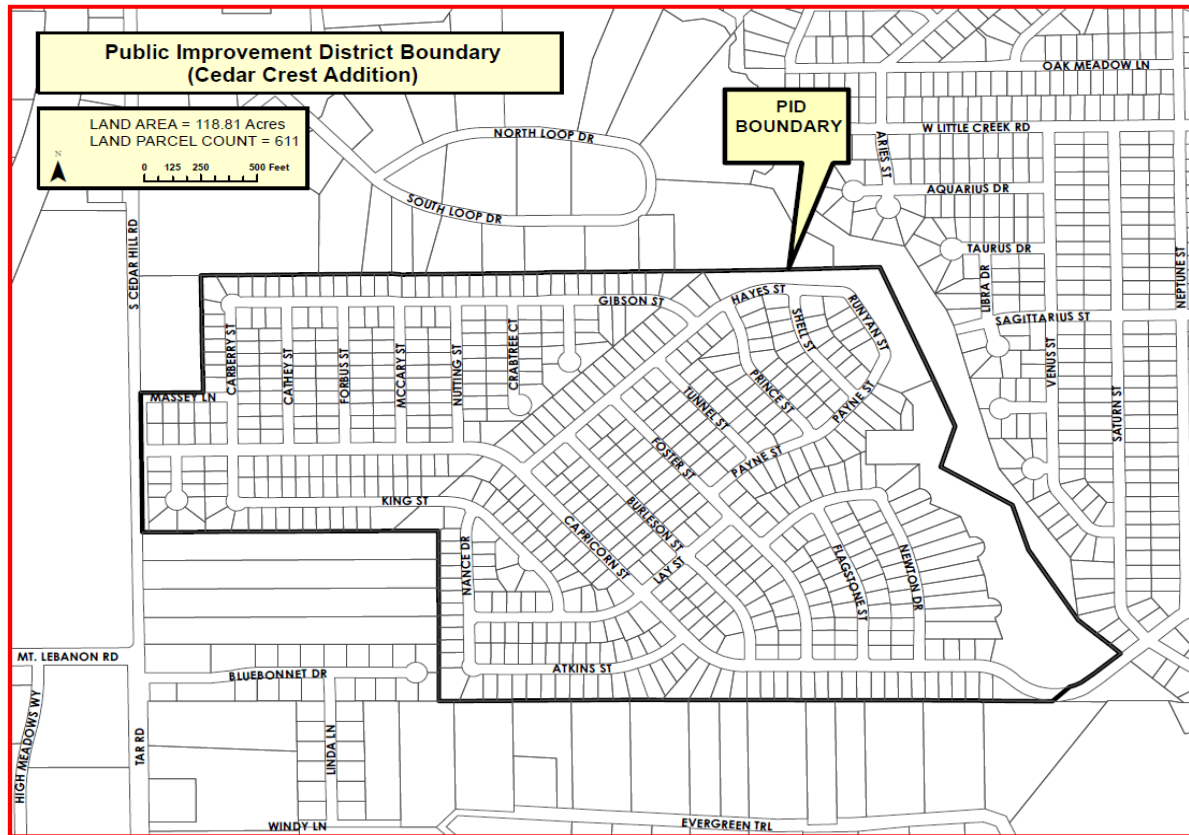
Lakeysa Townsend, Treasurer

Terrence Nobles

Cedar Crest Public Improvement District No. 5
(Revenues, Expenditures and Change in Fund Balance)
Fund 0329



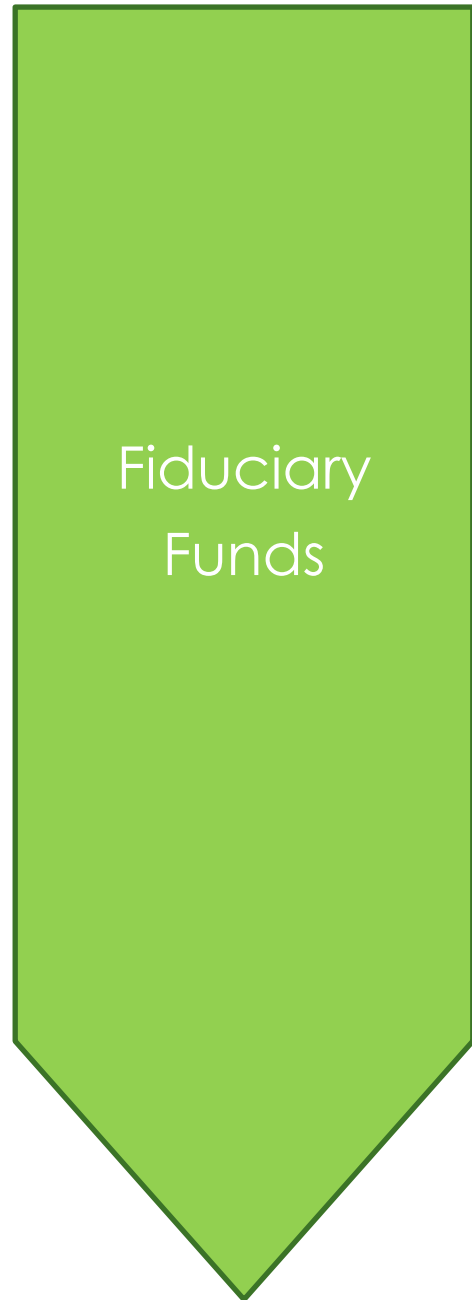
	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 115,669		
REVENUES							
Property Taxes	-	-	\$ 120,406	\$ 120,178	\$ 123,000	2,594	2%
Investment Income	-	-	1,694	491	123	(1,571)	-93%
Miscellaneous	-	-	-	-	-	-	0%
City Contributions	-	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	\$ -	\$ -	\$ 122,100	\$ 120,669	\$ 123,123	\$ 1,023	1%
EXPENDITURES							
Supplies	-	-	\$ 2,400	\$ -	\$ 2,100	(300)	-13%
Maintenance	-	-	50,000	1,753	50,000	-	0%
Services	-	-	8,200	2,347	18,443	10,243	125%
Utilities	-	-	5,700	-	5,700	-	0%
Miscellaneous	-	-	900	900	900	-	0%
PID Improvements	-	-	-	-	40,000	40,000	0%
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ 67,200	\$ 5,000	\$ 117,143	\$ 49,943	74%
NET CHANGE	\$ -	\$ -	\$ 54,900	\$ 115,669	\$ 5,980		
ENDING FUND BALANCE	-	-	\$ 54,900	\$ 115,669	\$ 121,649		



Total Parcels = 611

BUDGET FY2021-22

Fiduciary Funds



- 0060 Police Pension Fund

**Police Pension Reserve Fund
Fiduciary Fund**

(0060)

This is non-contributory defined benefit pension plan covering reserve officers for the City of Cedar Hill. The City makes contributions from time to time to maintain the plans funding status at desired levels. An actuarial study is completed every two years. The Reserve Fund is managed by Prosperity Bank Trust Department effective January 1, 2020. There are currently 6 annuitants in the Police Pension Program.



**PROPOSED BUDGET
2021-2022**

Police Pension Reserve Fund
(Revenues, Expenditures and Change in Fund Balance)
Fund 0060



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var to Budget	% Var to Budget
BEGINNING FUND BALANCE	\$ 117,246	\$ 106,487	\$ 111,097	\$ 105,702	\$ 108,265		
REVENUES							
Interest	4,671	14,381	8,500	15,306	20,500	12,000	141.2%
Contributions	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	0.0%
TOTAL OPERATING REVENUES	4,671	14,381	8,500	15,306	20,500	12,000	141.2%
EXPENDITURES							
Pension payments	13,968	9,216	12,096	10,944	12,096	-	0.0%
Administrative costs	1,463	555	1,800	1,800	1,854	54	3.0%
TOTAL OPERATING EXPENDITURES	15,431	9,771	13,896	12,744	13,950	54	0.4%
NET CHANGE	(10,759)	4,610	(5,396)	2,562	6,550		
ENDING FUND BALANCE ¹	\$ 106,487	\$ 111,097	\$ 105,702	\$ 108,265	\$ 114,817		

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Component Units

Component Units

- 0308 Community Development Fund
- 0309 Economic Development Fund

Community Development Corporation

(0308)

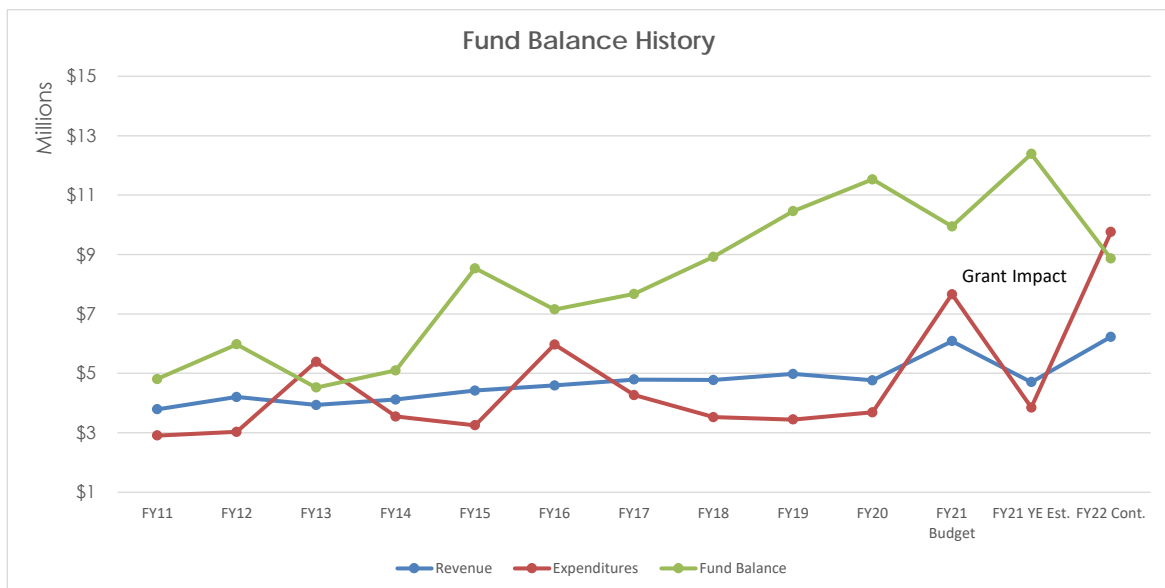
The Cedar Hill Community Development Corporation is tasked with bringing much needed recreational, facility development and tourism opportunities to the City of Cedar Hill. The mission of the CDC is to plan the growth and development of the Cedar Hill Park & Recreation system by administering the City's quarter-cent sales tax and apply it towards capital projects benefiting town parks and related projects. On January 15, 1994, the voters of the City approved the imposition of an additional sales and use tax of one-half of one percent (1/2 of 1%) for economic development and an additional one-half of one percent (1/2 of 1%) for community development. Collection for each additional tax went into effect on July 1, 1994.

DRAFT PROPOSED BUDGET FY 2021-2022



Board of Directors

Ruth Ann Bechdol, President
Warren J. Goss, Vice President
Steven Cook
Valerie Banks
David Bushart
William Dwight Pinnix
Joseph Graves, Jr.
Thomas Blake, ex-officio
Theresa Brooks, ex-officio
Gayle Sims, ex-officio
Ronald Moore, ex-officio



Highlights: Proposed Budget

- Sales Tax was budgeted conservatively in FY21 due to the COVID-19 outlook at that time. Since then, sales tax has experienced a full recovery. The year end estimate for FY21 has been revised to reflect multiple months of year over year double digit gains. Therefore the FY22 proposed budget has been revised to 8% over the FY21 budget and 4% over FY21 year end estimates.
- Valley Ridge and Alan E. Sims Recreation Center Fees are proposed to decrease by \$186,755 or 32.5% for FY 21-22. The reduction is adjusting to trends.
- The budget includes federal grant participation on South Clark Road Trail of \$1,053,000 approved by Council in January 2020.
- Personnel Costs: Preliminarily budgeted with 3% increase in wages and benefits
- Operations: Before CDC Board Add-ons the operating budget is proposed to increase by 7.1% or \$191,685. Personnel increase was the main driver at \$154,908 (driven by some reorganization due to attrition , increase in health care cost of 10% and an increase in other benefits). Other Operating cost increased by 3.2% or \$36,779.
- Debt: Scheduled Principal and Interest Payments are included.
- Capital: The CDC Board approved several projects in prior years that will carryover to FY22: South Clark will be carried forward into FY 22 at \$1.77M; Balcones Trail at \$1.3M; and \$325K for FM1382 Signage and Amenities. The Board approved several new projects which totaled \$2,451,464 with a total investment of \$5,903,726.

❖ Debt: Principal and Interest to be paid in FY22 =		\$974,822
❖ Operations Budgets:	\$	3,142,137
● CDC Board Approved Capital Projects: (SEE CDC PROJECTS SUMMARY)		
● <u>Alan E. Sims Recreation Center Projects:</u> includes set-a-side funds for future HVAC and Roof Repair	\$	549,874
● <u>Valley Ridge Park:</u> Playground Replacement & set-a-side for future Lighting Projects	\$	636,590
● <u>CDC Administration:</u> Trails Master Plan and future Park Land Set-A-Side	\$	1,000,000
● <u>Trail System Enhancements and Improvements:</u> Prior Budget commitments for trail improvements (Balcones, Strauss & S.Clark) includes Federal Grant offset	\$	3,452,262
❖ Capital Budget (Continuation and Growth)	\$	5,638,726
❖ Total Proposed 21-22 Budget (Includes Carry Forward of Prior Year Commitments)	\$	9,755,685
❖ Estimated Fund Balance: 09/30/2021	\$	12,387,315
❖ Estimated Fund Balance: 09/30/2022	\$	8,863,113

- Projected at FYE 2021, \$12,387,315; Net amount added to fund balance \$859,763
- 25% Fund Balance Goal for FYE 22 = \$1,294,583 (25% of Revenue- less grant funds)
- Committed Funds = (\$4,850,000)
- Available for appropriation: \$2,718,530
- Note \$265,000 in approved Project Cost Included in Operating Budget

COMMUNITY DEVELOPMENT CORPORATION
Revenue, Expenses and Changes in Fund Balance BY CATEGORY
Fund 0308

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 8,924,906	\$ 10,457,582	\$ 11,527,551	\$ 11,527,551	\$ 12,387,315	(Budget to Proposed)	
REVENUES							
Sales tax <i>(accrual)</i>	\$ 4,143,745	\$ 4,242,203	\$ 4,341,688	\$ 4,511,800	\$ 4,692,272	\$ 350,584	8.1%
Interest income	254,914	193,901	109,500	\$ 110,662	88,529	(20,971)	-19.2%
Charges for services	555,137	297,198	575,350	\$ 80,113	388,595	(186,755)	-32.5%
Intergovernmental	-	-	1,053,151	\$ -	1,053,151	-	0.0%
Miscellaneous	22,978	27,461	3,000	2,762	8,936	5,936	197.9%
TOTAL OPERATING REVENUES	\$ 4,976,774	\$ 4,760,764	\$ 6,082,689	\$ 4,705,336	\$ 6,231,484	\$ 148,795	2.4%
EXPENDITURES							
Personnel	\$ 1,286,117	\$ 1,369,563	\$ 1,558,536	\$ 1,399,816	\$ 1,713,444	154,908	9.9%
Supplies	120,741	83,828	159,665	\$ 128,375	\$ 165,826	6,161	3.9%
Maintenance	367,729	272,489	242,520	\$ 183,784	\$ 245,120	2,600	1.1%
Services	316,541	247,199	387,068	\$ 286,726	\$ 638,391	251,323	64.9%
Utilities	259,854	229,639	290,451	\$ 260,177	\$ 317,675	27,224	9.4%
Leases/Rentals	19,328	11,400	15,975	\$ 25,551	\$ 39,741	23,766	148.8%
Miscellaneous	29,852	13,285	31,235	\$ 22,061	\$ 21,940	(9,295)	-29.8%
Total Operating Expenditures	\$ 2,400,162	\$ 2,227,405	\$ 2,685,452	\$ 2,306,489	\$ 3,142,137	\$ 456,687	17.0%
Capital Outlays	\$ 68,282	\$ 489,579	\$ 4,004,681	\$ 566,064	\$ 5,638,726	\$ 1,634,045	40.8%
Debt	975,653	973,813	973,019	\$ 973,019	974,822	1,803	0.2%
Total Capital and Debt	\$ 1,043,935	\$ 1,463,392	\$ 4,977,700	\$ 1,539,083	\$ 6,613,548	\$ 1,635,848	32.9%
TOTAL EXPENDITURES	\$ 3,444,097	\$ 3,690,797	\$ 7,663,152	\$ 3,845,572	\$ 9,755,685	\$ 2,092,535	27.3%
NET CHANGE	\$ 1,532,679	\$ 1,069,967	\$ (1,580,463)	\$ 859,764	\$ (3,524,202)		
ENDING FUND BALANCE	\$ 10,457,582	\$ 11,527,551	\$ 9,947,088	\$ 12,387,315	\$ 8,863,113		

COMMUNITY DEVELOPMENT CORPORATION - FY21-22 PROGRAM REQUEST LISTED BY PRIORITY								
#	FY21-22 PROGRAM REQUEST	DEPT/DIVISON	REOCCURRING COST	ONE-TIME COST	TOTAL FIRST YEAR COST	BOARD PROPOSED	FUNDING OPTIONS/NOTES	# of Years Requested
1	Parks, Recreation & Trails Master Plan	(400) CDC Admin		265,000	265,000	265,000		1
2	Future Park Land Acquisition	(400) CDC Admin		1,000,000	1,000,000	1,000,000	Set-A-Side	1
3	Playground Replacement Schedule for Valley Ridge Park	(415) Valley Ridge		170,000	170,000	170,000	Year 2 of multiyear project to replace and/or update four (4) existing playgrounds at Valley Ridge Park.	2
4	HVAC Replacement - Alan E. Sims Recreation Center	(435) Recreation Center		910,000	303,333	303,333	Set-A-Side funds for 3 years	1
5	Roof Replacement- Alan E. Sims Recreation Center	(435) Recreation Center		725,684	120,948	120,948	Set-A-Side funds for 6 years	1
6	Barnyard Outdoor Upgrade	(435) Recreation Center		101,593	101,593	101,593		2
7	Barnyard Indoor Upgrade	(435) Recreation Center		24,000	24,000	24,000		1
8	Athletic Field Lighting Additions & Conversions	(415) Valley Ridge		466,590	466,590	466,590	Set-A-Side funds	3
CDC FUND TOTAL:			\$0	\$ 3,662,867	\$ 2,451,464	\$ 2,451,464		

* All Personnel request includes Equipment, Uniforms and Benefits unless otherwise stated

** Programs listing based on priority of needs

^ Program Submitted to the CDC by the Community

FY 2022 PROJECT SUMMARY REVIEW							
FY 2022 CDC Projects (Equipment Replacement, Growth & Projects)							
Requesting Department	Project Name	PRIOR BUDGETED AMOUNT	FY21 YE ESTIMATED SPEND	CONT'N 2021-2022	GROWTH 2021-2022	PROPOSED 2021-2022	NOTES
(400) Parks Admin.	Parks & Recreation Trails Master Plan	\$ -		\$ -	\$ 265,000	\$ 265,000	New Program
(400) Parks Admin.	Future Park Land (Set-A-Side)				\$ 1,000,000	\$ 1,000,000	New Program
(405) Trails Ops & Maint.	Balcones Trail PH 2: Trail Construction (State Park to JPL Overlook) - carryover	\$ 1,354,054		\$ 1,354,054		\$ 1,354,054	Approved in FY 15 and FY 17
(405) Trails Ops & Maint.	S. Clark Road Trail Construction - carryover	\$ 1,772,877		\$ 1,772,877		\$ 1,772,877	Grant offset of \$1,053,000 (Net cost \$719,877)
(405) Trails Ops & Maint.	S. Clark Road Trail Design	\$ 77,000	\$ 77,000	\$ -		\$ -	Approved in FY 18-19 Budget
(405) Trails Ops & Maint.	Straus Road Trail Feasibility Study	\$ 125,000	\$ 125,000	\$ -		\$ -	Approved in FY 19-20 Budget
(405) Trails Ops & Maint.	FM 1382 Signage: Signage and Amenities - carryover	\$ 353,750	\$ 28,419	\$ 325,331		\$ 325,331	Signage approved in FY 2018-2019 Budget
(415) Valley Ridge Park	Playground Replacement	\$ 125,000	\$ 125,000	\$ -		\$ -	
(415) Valley Ridge Park	Soccer Goals	\$ 12,000	\$ 12,000	\$ -		\$ -	
(415) Valley Ridge Park	Playground Replacement Schedule for Valley Ridge Park			\$ -	\$ 170,000	\$ 170,000	New Program - Year 2 of Playground Replacements
(415) Valley Ridge Park	Athletic Field Lighting Additions & Conversions (Set-A-Side)			\$ -	\$ 466,590	\$ 466,590	New Program - deferred in FY20 & 21
(435) AES RC	HVAC Replacement (Set-A-Side)			\$ -	\$ 303,333	\$ 303,333	New Program
(435) AES RC	Roof Relacement on Alan E. Sims Rec. Ctr. (Set-A-Side)			\$ -	\$ 120,948	\$ 120,948	New Program
(435) AES RC	Barnyard Outdoor Upgrade			\$ -	\$ 101,593	\$ 101,593	New Program
(435) AES RC	Barnyard Indoor Upgrade			\$ -	\$ 24,000	\$ 24,000	New Program
(435) AES RC	Locker Room Rehab	\$ 185,000	\$ 185,000	\$ -		\$ -	Approved in FY 18-19 Budget
(435) AES RC	Locker Room Rehab Overage	\$ 15,000	\$ 15,000	\$ -		\$ -	
TOTALS		\$ 4,019,681	\$ 567,419	\$ 3,452,262	\$ 2,451,464	\$ 5,903,726	
<div> Capital By Department <div> CDC Admin. (400) <div> \$ - \$ - \$ - \$ 1,265,000 \$ 1,265,000 </div> </div> <div> Trails Ops & Maint. (405) <div> \$ 3,682,681 \$ 230,419 \$ 3,452,262 \$ - \$ 3,452,262 </div> </div> <div> Valley Ridge Park (415) <div> \$ 137,000 \$ 137,000 \$ - \$ 636,590 \$ 636,590 </div> </div> <div> AESCHRC (435) <div> \$ 200,000 \$ 200,000 \$ - \$ 549,874 \$ 549,874 </div> </div> <div> \$ 4,019,681 \$ 567,419 \$ 3,452,262 \$ 2,451,464 \$ 5,903,726 </div> </div>							

STAFFING SUMMARY

BY DEPARTMENT and FUNCTION
(Full Time Equivalency- FTE)
* Includes Budgeted Positions (Filled & Vacant)
Full Time & Part-Time Budgeted Positions
Full Time = 2,080 Hours/Year

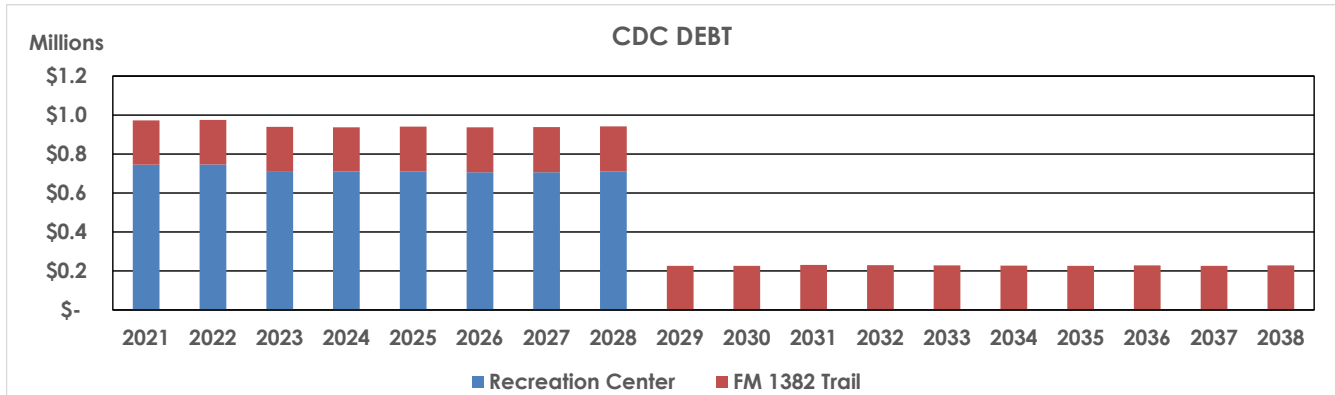
			Actual	Actual	Actual	Budgeted	Proposed	Compare 21/22
FUND	DEPARTMENT	FUNCTION	FY18	FY19	FY20	FY21	FY22	Diff PY (#)
CDC	400 - CDC Administration	Community Services	0	0	0	0	0	0
CDC	405 - Trails O&M	Community Services	0	0	0	0	0	0
CDC	415 - Valley Ridge Park	Community Services	5	5	6	6	6	0
CDC	435 - Alan E. Sims Recreation Center	Community Services	23	23	23	23	23.58	0.58
Total			28	28	29	29	29.58	0.58

* The reallocation of Part Time hours and an additional .58 FTE hours created 1 new FT Position - 55+ Citizen Services Outreach Liaison

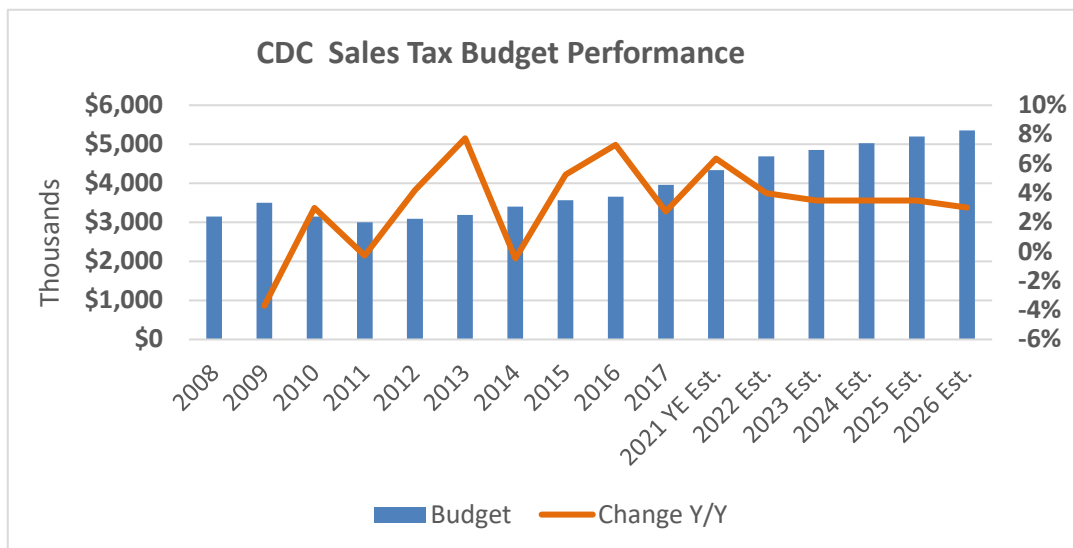


**Community Development Corporation
DEBT SCHEDULE**

FISCAL YEAR	Alan E. Sims Recreation Center REFUNDING AND IMPROVEMENT BONDS			F.M. 1382 Hike and Bike Trail CERTIFICATES OF OBLIGATION BONDS			ANNUAL TOTAL
	SERIES 2011			SERIES 2018			
	Principal	Interest	Total	Principal	Interest	Total	
2022	570,000	177,097	747,097	130,000	97,725	227,725	974,822
2023	560,000	151,894	711,894	135,000	92,425	227,425	939,319
2024	580,000	130,519	710,519	140,000	86,925	226,925	937,444
2025	605,000	104,519	709,519	150,000	81,125	231,125	940,644
2026	630,000	76,400	706,400	155,000	75,800	230,800	937,200
2027	660,000	46,906	706,906	160,000	71,075	231,075	937,981
2028	695,000	15,203	710,203	165,000	66,200	231,200	941,403
2029	-	-	-	165,000	61,250	226,250	226,250
2030	-	-	-	170,000	56,225	226,225	226,225
2031	-	-	-	180,000	50,975	230,975	230,975
2032	-	-	-	185,000	45,269	230,269	230,269
2033	-	-	-	190,000	39,175	229,175	229,175
2034	-	-	-	195,000	32,919	227,919	227,919
2035	-	-	-	200,000	26,250	226,250	226,250
2036	-	-	-	210,000	19,075	229,075	229,075
2037	-	-	-	215,000	11,638	226,638	226,638
2038	-	-	-	225,000	3,938	228,938	228,938
Total	5,385,000	\$1,106,219	\$6,491,219	\$3,220,000	\$1,126,138	\$4,346,138	10,837,356



CDC Sales Tax Forecast				
Fiscal Year	Sales Tax Budget	1/2¢ CDC	% CHg Yr/Yr	% of Budget
2008	3,150,000	3,056,205		
2009	3,500,000	2,943,148	-3.7%	84%
2010	3,150,000	3,030,892	3.0%	96%
2011	3,000,000	3,022,807	-0.3%	101%
2012	3,087,500	3,149,614	4.2%	102%
2013	3,185,750	3,393,450	7.7%	107%
2014	3,399,000	3,377,627	-0.5%	99%
2015	3,563,080	3,555,210	5.3%	100%
2016	3,655,000	3,814,948	7.3%	104%
2017	3,964,360	3,919,866	2.8%	99%
2018	4,169,880	4,000,473	2.1%	96%
2019	4,123,313	4,143,745	3.6%	100%
2020	4,269,232	4,242,203	2.4%	99%
2021 Budget	4,341,688	4,341,688	2.3%	100%
2021 YE Est.	4,341,688	4,511,800	6.4%	104%
2022 Est.	4,692,272	4,692,272	4.0%	100%
2023 Est.	4,856,500	4,856,500	3.5%	100%
2024 Est.	5,026,478	5,026,478	3.5%	100%
2025 Est.	5,202,404	5,202,404	3.5%	100%
2026 Est.	5,358,476	5,358,476	3.0%	100%



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ECONOMIC DEVELOPMENT CORPORATION

(0309)

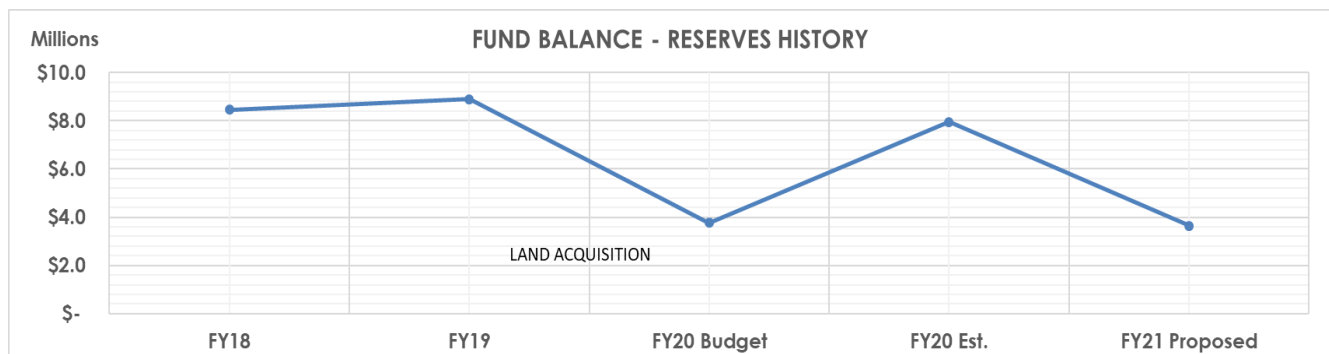
The Cedar Hill Economic Development Corporation (EDC) is tasked with bringing much needed commercial, industrial opportunities to the City of Cedar Hill. On January 15, 1994, the voters of the City approved the imposition of an additional sales and use tax of one-half of one percent (1/2 of 1%) for economic development. Collection effect on July 1, 1994. A portion of the EDC's sales tax (1/8 of 1%) was reallocated to the City's Crime Control District effective July 1, 2013. The first reduction was in September 2013.

PROPOSED BUDGET FY 2021-2022



Board of Directors

Shawn Guildon, President
Duane Dankesreiter, Vice President
Michael Lemmon
Jan Blake
James Mauldin
Johnny Wallace, ex-officio
Andrew LeGrand, ex-officio
Angela Berry-Roberson, ex-officio
Randall Chase, ex-officio



ECONOMIC DEVELOPMENT CORPORATION

Highlights: Proposed Budget FY21/22

BUDGET NOTES

- **Sales Tax** Budgeted at 8% or \$262,470 over FY 2021 Budget
- **Interest income** is down by \$52,000 or 45.22% due to market conditions
- **Salaries and Benefits** budgeted consistent Citywide; 3% COL increase
- **Debt Costs** budgeted per scheduled amortization
- **Incentives** budgeted to cover outstanding incentives plus additional amounts resulting in a placeholder for business incentives totaling \$4,900,000
- **Advertising** budget consistent with State Law maximum
- No changes in **administrative charges**
- Audit fees are estimated to increase by \$1,508 or 27% due to additional testing of Purchasing and Incentive
- No changes in lease cost paid to City, slight increase in the copier lease (escalating agreement)
- **Services** include other EDC activities as approved by the Board which decreased by 10.76% resulting from many of the initiatives funded in FY21 were completed such as the Strategic Plan and Market Analysis.
- **Operational Expenditures:** FY2022 is estimated to decrease by 5.68% or \$91,465
- **Other Expenditures:** no change in incentives, debt category getting to the end of the amortization schedule. The capital line is budgeted for a growth item: build-out of the offices which is estimated at \$210K.
- **Summary:** overall an increase of 1.52% or \$116,508 for all expenditures
- **Fund Balance** Policy Objective of 15% (of revenues) = \$537,260 has been met
Projected Fund Balance at FYE 2022 is \$4,503,172

ECONOMIC DEVELOPMENT CORPORATION
Revenue, Expenses and Changes in Fund Balance
Fund 0309



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var to Budget	% Var to Budget
BEGINNING FUND BALANCE	\$ 8,454,071	\$ 8,896,097	\$ 9,412,308	\$ 9,412,308	\$ 8,721,339		
REVENUES							
Sales tax	\$ 3,107,809	\$ 3,181,652	\$ 3,256,266	\$ 3,383,400	\$ 3,518,736	262,470	8.06%
Interest income	188,032	126,690	115,000	57,267	63,000	(52,000)	-45.22%
Charges for services	-	-	-	-	-	-	0.00%
Miscellaneous	108,896	-	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Sale of assets	-	-	-	-	-	-	0.00%
TOTAL REVENUES	\$ 3,404,737	\$ 3,308,342	\$ 3,371,266	\$ 3,440,667	\$ 3,581,736	\$ 210,470	6.24%
OPERATING EXPENDITURES							
Personnel	\$ 411,041	\$ 287,992	\$ 474,337	\$ 416,823	\$ 496,609	\$ 22,272	4.70%
Supplies	3,852	6,498	19,800	4,800	19,800	-	0.00%
Maintenance	12,800	17,583	52,245	17,280	34,500	\$ (17,745)	-33.96%
Services	859,415	648,647	958,024	819,684	854,984	\$ (103,040)	-10.76%
Utilities	4,009	3,361	3,382	3,978	4,493	\$ 1,111	32.85%
Leases/Rentals	28,907	29,346	29,200	30,137	30,137	\$ 937	3.21%
Miscellaneous	69,641	42,486	74,255	41,300	79,255	\$ 5,000	6.73%
TOTAL OPERATING EXPENDITURES	\$ 1,389,664	\$ 1,035,913	\$ 1,611,243	\$ 1,334,002	\$ 1,519,778	\$ (91,465)	-5.68%
OTHER EXPENDITURES							
Incentives	\$ 386,000	\$ 584,800	\$ 4,900,000	\$ 1,626,885	\$ 4,900,000	\$ -	0.00%
Capital Outlay	20,095	5,250	-	-	210,000	\$ 210,000	0.00%
Debt	1,166,953	1,166,168	1,172,152	1,170,750	1,170,125	\$ (2,027)	-0.17%
TOTAL OTHER EXPENDITURES	\$ 1,573,048	\$ 1,756,218	\$ 6,072,152	\$ 2,797,635	\$ 6,280,125	\$ 207,973	3.43%
TOTAL EXPENDITURES	\$ 2,962,713	\$ 2,792,131	\$ 7,683,395	\$ 4,131,637	\$ 7,799,903	\$ 116,508	1.52%
NET CHANGE	\$ 442,024	\$ 516,211	\$ (4,312,129)	\$ (690,970)	\$ (4,218,167)	<i>n/a</i>	<i>n/a</i>
ENDING FUND BALANCE	\$ 8,896,097	\$ 9,412,308	\$ 5,100,179	\$ 8,721,339	\$ 4,503,172	<i>n/a</i>	<i>n/a</i>

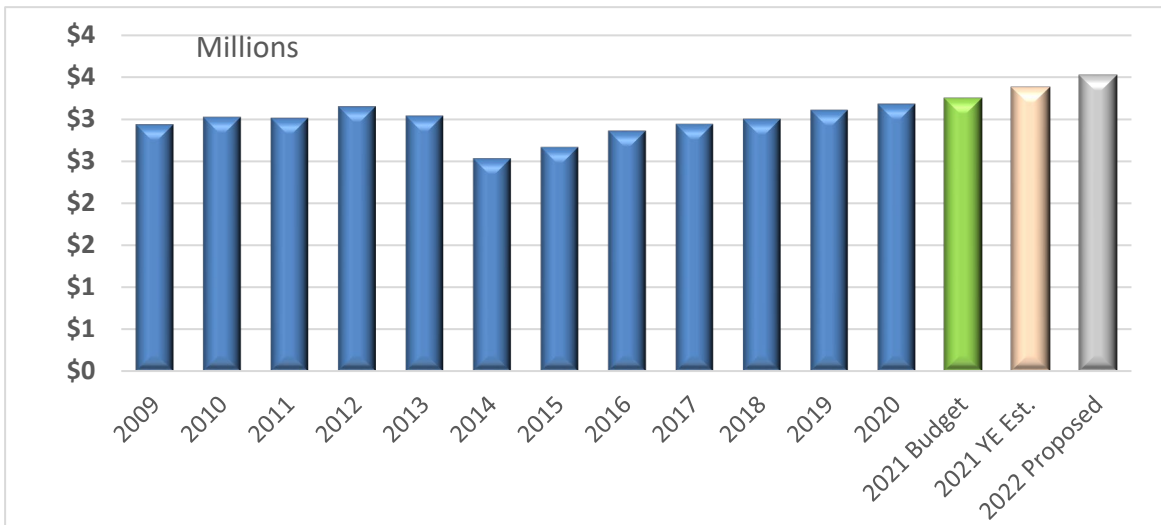
EDC Supported Debt				
\$12,890,000 Certificates of Obligation,				
Series 2006				
Fiscal Year	Rate	Principal	Interest	Total
2022	5.000%	935,000	235,125	1,170,125
2023	5.000%	980,000	187,250	1,167,250
2024	5.000%	1,030,000	137,000	1,167,000
2025	5.000%	1,085,000	84,125	1,169,125
2026	5.000%	1,140,000	28,500	1,168,500
Totals		5,170,000	672,000	5,842,000

Debt Outstanding: 2006 CO Series

Principal	5,170,000
Interest	672,000
	5,842,000



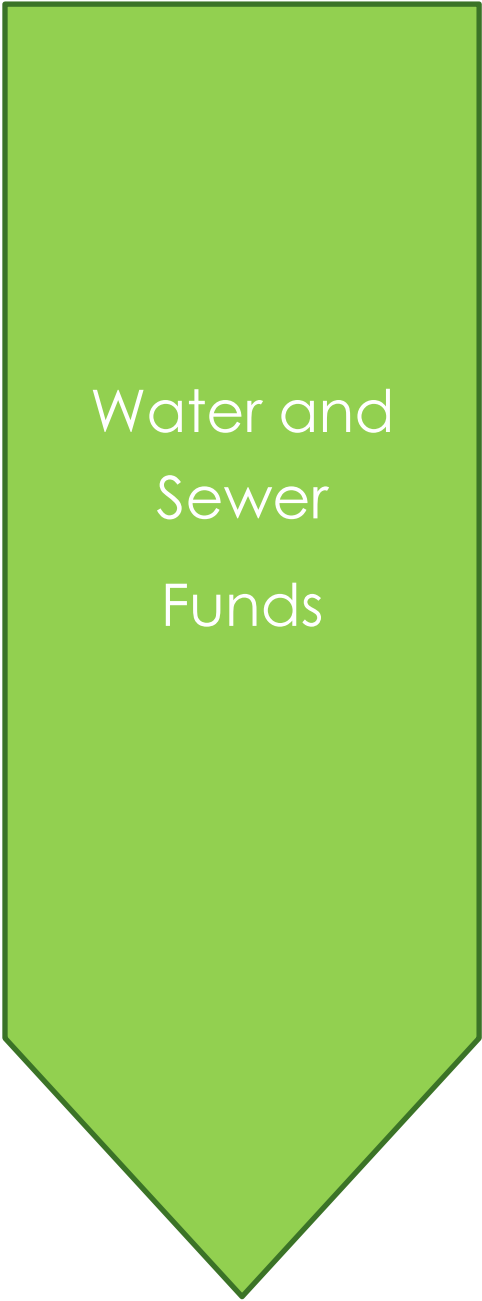
EDC Sales Tax Forecast				
Fiscal Year	Sales Tax Budget	3/8 of 1¢ City	% CHg Yr/Yr	% of Budget
2008	3,150,000	3,033,156		
2009	3,500,000	2,936,660	-3.2%	84%
2010	3,150,000	3,023,893	3.0%	96%
2011	3,000,000	3,014,790	-0.3%	100%
2012	3,087,500	3,149,279	4.5%	102%
2013	2,789,000	3,039,753	-3.5%	109%
2014	2,574,000	2,533,220	-16.7%	98%
2015	2,672,310	2,666,407	5.3%	100%
2016	2,724,930	2,861,211	7.3%	105%
2017	2,975,740	2,939,899	2.8%	99%
2018	3,127,410	3,000,355	2.1%	96%
2019	3,087,842	3,107,809	3.6%	101%
2020	3,201,924	3,181,652	2.4%	99%
2021 Budget†	3,256,266	3,256,266	2.3%	100%
2021 YE Est.	3,256,266	3,383,400	6.3%	104%
2022 Proposed	3,518,736	3,518,736	4.0%	100%
2023 Est.	3,641,800	3,641,800	3.5%	100%
2024 Est.	3,769,263	3,769,263	3.5%	100%
2025 Est.	3,901,187	3,901,187	3.5%	100%
2026 Est.	4,018,223	4,018,223	3.0%	100%



CITY OF CEDAR HILL
ECONOMIC DEVELOPMENT CORPORATION
INCENTIVE STATUS REPORT (ACTIVE ONLY)
Incentives Paid YTD 2021

	CASH INCENTIVE (Per Contract)	INCENTIVE PAID FY 2021	INCENTIVES PAID PRIOR YEARS	TOTAL AMOUNTS PAID	INCENTIVE BALANCE
JPS Legacy, LLC					
- Reimbursement incentive for completion of infrastructure	1,000,000	54,400	44,800	99,200	900,800
- Infrastructure incentive upon issuance of CO and proof of exp.				-	-
- Construction has to be completed 5 years				-	-
- Agreement dated October 3, 2016				-	-
Subtotal Incentives	\$ 1,000,000	\$ 54,400	\$ 44,800	\$ 99,200	\$ 900,800
Lake Moreno Partners, LLC					
- Reimbursement incentive for infrastructure	1,000,000	600,000		600,000	400,000
- Agreement dated June 13, 2018				-	-
Subtotal Incentives	\$ 1,000,000	\$ 600,000	\$ -	\$ 600,000	\$ 400,000
API Precision Machining, LLC					
- Reimbursement incentive for land - Business Park Lot 14 2.5 acres	107,485	-		-	107,485
- Agreement dated Oct 26, 2018				-	-
Subtotal Incentives	\$ 107,485	\$ -	\$ -	\$ -	\$ 107,485
Ember Brewing Company					
- Reimbursement incentive for 50% of qualified expenses (up to \$15K)	15,000	15,000		15,000	-
- Agreement dated November 25, 2020				-	-
Subtotal Incentives	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
Central States Manufacturing, Inc,					
- Reimbursement incentive for qualified improvement expenses, job retention and business growth (up to \$239K)	239,000			-	239,000
- Agreement dated April 1, 2021				-	-
Subtotal Incentives	\$ 239,000	\$ -	\$ -	\$ -	\$ 239,000
TOTAL (ACTIVE INCENTIVES)	\$ 2,361,485	\$ 669,400	\$ 44,800	\$ 714,200	\$ 1,647,285
Estimated to pay out in FY 21				JPS	(350,000)
				API	(107,485)
Estimated balance of Incentives at 9/30/2021					\$ 1,189,800.00

Water and Sewer Funds



Water and Sewer Funds

Operations

- 0100 Water & Sewer Operations Fund

Departments

- 190 Utility Services
- 700 Public Works Administration
- 760 Water & Sewer Operations
- 799 Non-Departmental/Debt Service

BUDGET FY 2021-2022

WATER AND SEWER FUND AND SYSTEM OVERVIEW

The Water and Sewer Fund is an Enterprise Type Fund in which utility rates charged to customers are used to finance water and wastewater operations. The fund is not subsidized from tax dollars. The Water and Sewer Fund is a complete and separate entity and is self-supporting from rates and charges to customers (residential, industrial and commercial) connected to the systems (water and sewer). As an Enterprise Fund, it accounts for operations that are financed and operated in a manner like a private business enterprise. Rates and charges are established to maintain the solvency of the fund as well as covering operational, capital and debt costs. The targeted goal of the Water and Sewer Fund is to maintain working capital (Fund Balance) equivalent to 90 - 120 days or 30% of operating expenses. This ratio is necessary for cash flow requirements during periods of low usage/consumption (sales).

Customer water accounts are monitored through an automated meter infrastructure system or Advanced Metering Infrastructure better known as AMI. This smart meter system is a fixed-based radio frequency network system that sends meter readings and alarms from customer meters to a third-party data base system for billing, collection and data analysis. The City maintains over 16,400 metered connections. The City's core infrastructure includes 318 miles of water mains and 246 miles of sewer lines with 18 sewer lift station facilities. The water distribution system includes 2 active elevated storage tanks and 3 ground storage tanks for a total storage capacity of 17.75 million gallons of water.

There are two major cost components associated with the Utility Fund. These costs are maintenance of the water and wastewater distribution system and the cost of acquiring potable water and the cost of wastewater treatment. The City has contracted with the Trinity River Authority (TRA) for wastewater treatment and Dallas Water Utilities (DWU) for water supply. The City does not operate a water or sewer treatment facility but must maintain more than 240 miles of sewer lines and more than 300 miles of water lines with more than 16,000 connections. The City's costs for these contractual obligations, other maintenance costs and annual debt requirements are supported by rates and charges of the City's Utility System as adopted by ordinance. The goal and objectives are for the Water and Sewer Fund revenues to equal and/or exceed its operating expenditures, and most importantly, continue to provide clean, safe water and protect the environment.

WATER AND SEWER RATE ENVIRONMENT AND CONSIDERATIONS

The Cedar Hill City Council recognized the changing fiscal and behavioral environment in 2017 which was the primary reason for their strategic direction to staff that year to begin formal rate studies, and to provide formal updates annually to stay closely tuned in to fiscal impacts related to water and wastewater service delivery. On May 18, 2021, at the Water and Wastewater CIP Workshop the City's consultant presented to the City Council a proposed rate change. The consultant explained in detail that year over year higher trending cost of service and the lower trending customer consumption, the volumetric (consumption) component of the rate structure was becoming less and less able to recapture the cost of service since so much of cost was fixed. The base (fixed) rate component of the total rate exists to recover as much of the fixed cost as possible and in Cedar Hill, the base rate is disproportionately low. The consultant further explained that the uniform rate structure in use in Cedar Hill is no longer adequate for recovering cost of service, maintaining a required fund balance and meeting debt ratio requirements. A rate increase was presented and recommended which increases the cost recovery contribution of the base rate component of the rate. The new rate design provides more rate equity between user

BUDGET FY 2021-2022

groups, minimizes the impact of recommended rate adjustments on low consumption users and introduces a discounted rate for seniors. Seniors who average 5,000 gallons or less will be eligible for the discount. The consultant was advised by Council to make additional adjustments to the proposed rates to offer even more relief to seniors on the wastewater side. The adjustments were made and presented to the City Council at the preliminary budget workshop on July 6, 2021. Council then directed the staff to move forward with the revised rates which were presented and adopted by Ordinance No. 2021-729. The new rates will be effective, October 1, 2021 (FY2022). After implementation of the recommended rate structure, the City of Cedar Hill will remain highly competitive with respect to rates in our benchmark cities. For the future, the City will continue to examine cost saving and revenue enhancement initiatives such as Multi-Family rate designs and possibly tiered rates. The consultants and staff's base rate design recommendation is incorporated in the budget herein presented. The rate design and changes are as follows:

Residential Water	Current	FY 22	\$ Change
Senior Base Rate (≤ 5,000 gal., based 1" meter size)	\$9.20	\$11.80	\$2.60
All other residential Base Rate (1" meter size)	\$9.20	\$13.80	\$4.60
Residential Volumetric Rates:			
Per 1,000 gals.	\$6.10	\$6.41	\$0.31
Wastewater Rates (residential Sewer charges are capped at 10,000 gals.)			
Senior Base Rate	\$9.48	\$8.60	(\$0.88)
All other customers	\$9.48	\$10.60	\$1.12
Volumetric Rate/1,000 gals.	\$8.20	\$8.75	\$0.55
<ul style="list-style-type: none"> The first 1,000 gallons is included in the base rate for both water and wastewater charges for all customers 			

Non-Residential Water	Current	FY 22	\$ Change
Non-Residential Base Rate/Meter Size			
≤ 1 inch	\$9.20	\$13.80	\$4.60
1.5 inches		\$26.00	\$16.80
2 inches		\$40.00	\$30.80
3 inches		\$80.00	\$70.80
4 inches		\$140.00	\$130.80
6 inches		\$225.00	\$215.80
8 inches		\$400.00	\$390.80
Volumetric Rates:			
Per 1,000 gals.	\$6.10	\$6.41	\$0.31
Wastewater Rates			
Base Rate	\$9.48	\$10.60	\$1.12
Volumetric Rate/1,000 gals.	\$8.20	\$8.75	\$0.55
<ul style="list-style-type: none"> The first 1,000 gallons is included in the base rate for both water and wastewater charges for all customers 			

BUDGET FY 2021-2022

The following chart is intended to show the impacts for the rate categories above to customers on a monthly basis within sample consumption categories:

Residential Standard Monthly Bill – 1" Meter (Water and Wastewater)				
Category	Current	FY 22	\$ Chg	% Chg.
Senior 3,000 gals.	\$47.28	\$50.72	\$3.44	7.3%
Senior 5,000 gals.	75.88	81.04	5.16	6.8%
5,000 gals.	75.88	85.04	9.16	12.1%
7,000 gals.	104.48	115.36	10.88	10.4%
15,000 gals. water 10,000 gals. wastewater	174.60	\$192.89	18.29	10.5%
22,000 gals. water 10,000 gal. wastewater	217.30	237.76	20.46	9.4%

The chart above gives examples of the monthly bills to show what average customers will experience. A senior discount will be provided for both water and wastewater for seniors in the lower consumption categories. For all other residential consumer groups above 3,000 gallons, the average percentage increase in a monthly bill is 10.4%.

During the FY21 budget process the rate consultant and City staff recommended a proposed rate adjustment to become effective January of 2020. However due to the pandemic, the Council decided to provide relief and delay any adjustments in Fiscal Year 2021. The proposed rate increase will sustain and keep the water and sewer fund healthy to meet ongoing operational, debt and capital costs.

REVENUES

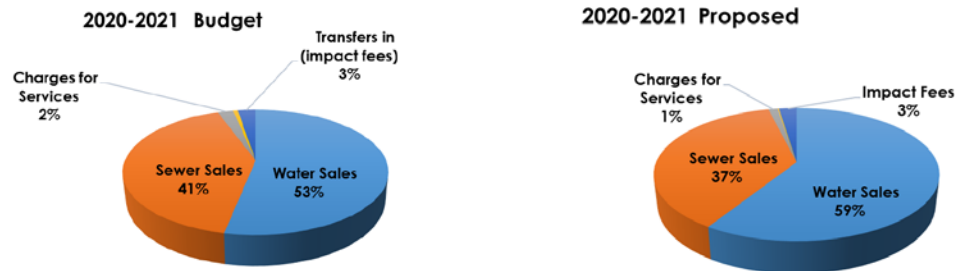
Revenue from rates and charges of the system are estimated to be \$21,101,371 before other sources/impact fees. Water and Sewer Impact Fees are being utilized as a financing source to offset debt costs associated with impact fee eligible infrastructure projects. With impact fees, the variance to FY 21 year-end estimated is \$2,505,794 or 12.9% for total revenue sources of \$21,935,818 supporting operations, maintenance, debt costs and to maintain a healthy utility system.

The following table is the City's FY 2021-2022 budget of revenue with variances presented for comparison to fiscal year-end estimates and the City's prior year budget:

Major Revenue Categories	FY21 Budget	FYE 21 Estimated	FY 22 Proposed	\$ Var to PY Bud.	% Var to PY Bud
Water Sales	10,729,052	10,636,078	12,916,663	2,187,611	20.4%
Sewer Sales	8,336,995	8,000,310	8,184,708	(152,287)	-1.8%
Charges for Services	458,875	167,872	274,109	(184,766)	-40.3%
Other Sources/ Impact Fees	659,775	625,765	560,338	(99,437)	-15.1%
Total	20,184,697	19,430,025	21,935,818	1,751,121	8.7%

BUDGET FY 2021-2022

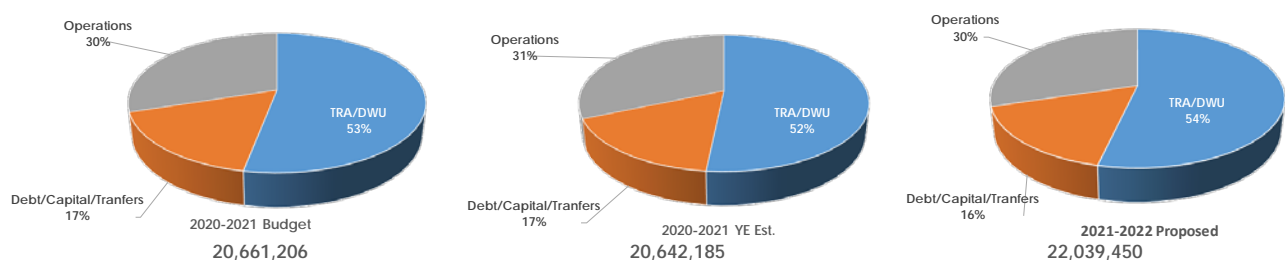
The distribution of sales per services are as follows for Fiscal Years 2021 and 2022 budgeted sources:



COVID-19 Consideration: It is important to note that the impact of COVID-19 on revenue collection is a leading factor in analyzing rate and revenues based on FY 19-20 adjusted estimates which become the FY 20-21 Budget of Revenues. The estimated loss of revenue as result of COVID-19 is in FY20 is \$987,500 and in FY21 are \$720,662 . Therefore, the variances to fiscal year-end estimates for 2020-2021 are presented to align with the rate consultants Water and Sewer Rate Model (COVID-19 adjusted) in relation to the proposed rate design across all user groups as to capture service costs for both fixed and variable amounts.

EXPENDITURES

As discussed above, the City's wholesale water purchased, and cost of sewer treatment are over 54% of the cost of operating its enterprise system (Water and Wastewater Fund) as depicted in the pie-charts below. Total Utility Fund expenditures for FY 20-21 were budgeted at \$20,661,206 with contract cost of water and sewer being 53% of the budget and other expenditures including operations, debt and capital being 47% of budget. After adjustments for actual effluent (sewer flows) from Trinity River Authority (TRA) and the final settlement distribution from Dallas Water Utility, those same costs for FY 20-21 fiscal year-end estimated (amended) are 52% of total costs or \$10,657,799. For FY 2021-2022, the City's contract water and sewer costs are increasing 10.89% or \$1,160,113 over fiscal year-end estimated. When compared to budget these same costs are increasing by 12.17% or \$1,282,111.



The City continues to be proactive in monitoring the cost of water and sewer services through TRA and DWU and is sensitive to the upward pressure of these costs on the rates of the City's utility. The City is aware that both service providers (TRA and DWU) have operational and capital models reflecting rate increases to their customer cities. These costs are passed on to area cities and become a major factor in setting rates and charges. The City of Cedar Hill is proud to offer the lowest water and sewer rate in the Dallas County southwest region. The current rate structure encourages conservation and remains low for most single-family residential customers who have a low-to-average consumption history.

BUDGET FY 2021-2022

The following table reflects the City's Water and Sewer Fund Budget for FY 2022 which is increasing 6.77% or \$1,397,265 over FY 20-21 fiscal year estimated costs. When compared to the FY 2021 Budget, the Proposed 2022 Budget is increasing \$2,022,174 or 10.10%.

Major Cost Categories	FY21 Budget	FYE 21 Est	FY 22 Budget	\$ Var to FYE Est.	% Var to FY Est.	\$ Var to PY Bud.	% Var to PY Bud
TRA/DWU Costs	\$10,952,000	\$10,657,799	\$11,817,912	\$1,160,113	10.89%	\$1,282,111	12.17%
Operations	6,202,897	6,502,027	6,558,567	56,540	0.87%	654,079	11.08%
Debt/Capital/Transfers	3,506,309	3,482,359	3,662,971	180,612	5.19%	85,984	2.40%
Total	\$ 20,661,206	\$ 20,642,185	\$ 22,039,450	\$ 1,397,265	6.77%	\$ 2,022,174	10.10%

Provider services for water and sewer are 54% or \$11,817,912 of the total Water and Sewer Fund FY 22 Proposed Budget. For FY 22 both providers are passing along significant increases to their wholesale customers. These same services when compared to fiscal year-end estimates are increasing by \$1,160,113 or 10.89% while other operational costs which includes personnel, maintenance costs and supplies are increasing by only .87% or \$56,540 as compared to FY21 yearend estimates and \$654,079 or 11.08% when compared to the FY21 budget. Personnel services of the Water and Sewer Fund are 16% of total FY22 cost of operations or \$3,664,086. Supplies are increasing by \$123,564 or 123,546. Debt costs are increasing \$1,035 and transfers to the General Fund will increase by \$15,850 while one-time capital costs for equipment will increase by \$139,777.

WATER & SEWER FUND EXPENDITURES BY CATEGORY							
Category Descriptions	Actual 2018-2019	Actual 2019-2020	2020-2021 Budget	2020-2021 Estimate	2021-2022 Proposed	\$ Var to Budget	% Var to Budget
Personnel	3,144,670	3,350,456	3,490,470	3,506,913	3,664,086	203,065	5.82%
Services	11,406,592	12,375,810	12,740,780	12,608,441	13,542,308	801,528	6.29%
Supplies	214,662	149,425	266,672	314,793	390,218	123,546	46.33%
Utilities	255,147	272,556	285,650	292,632	301,409	15,760	5.52%
Lease/Rentals	4,047	11,104	13,500	12,400	12,400	(1,100)	-8.15%
Maintenance	249,054	237,671	261,010	357,253	363,378	102,368	39.22%
Miscellaneous	120,129	96,198	96,815	67,394	102,680	5,865	6.06%
Debt	1,641,844	1,876,945	2,045,059	2,045,059	2,046,094	1,035	0.05%
Franchise	1,018,000	1,005,000	1,055,250	1,055,250	1,055,250	-	0.00%
Capital Outlay	112,278	307,361	56,000	47,300	195,777	139,777	249.60%
Transfers	328,000	334,750	350,000	334,750	365,850	15,850	4.53%
Total	18,494,422	20,017,276	20,661,206	20,642,185	22,039,450	1,407,694	6.8%

The Water and Sewer FY 2022 Budget of expenses is estimated to exceed system generated revenues by \$103,632. This amount is a planned drawdown of fund balance for capital, debt and operational costs and does not diminish the sustainability of the fund.

BUDGET FY 2021-2022

WORKING CAPITAL/FUND BALANCE

The Water and Sewer System Fund has adequate cash flow and strives to maintain reserve levels to meet its finance policy objective of 30% of operating expenses. This equates to 60-90 days of working capital. It is not estimated that the fund will meet the fund balance requirement in FY22 due to water and sewer losses due to COVID-19 economic conditions that have continued to impact the fund and the inability of the charged rates to keep up with increasing wholesale rates. However, the City is proposing a rate adjustment in FY2022 that will alleviate the pressure on fund balance.

DEBT SERVICE

It is the policy of the City to establish utility rates and charges enough to cover its annual debt requirements and to maintain its self-supporting status. Debt for the Water and Sewer Fund is issued solely for capital requirements to finance water and sewer infrastructure projects. The current average annual debt requirements of the City's Water and Sewer System is \$1,072,656. The City's policy is to maintain a ratio of working capital (fund balance) to its annual water and sewer fund average annual debt requirements at a minimum 1.25 times. The current coverage is 2.03 times the required amount. The City plans to issue an additional \$3.2 Million in debt for the Water and Sewer fund to cover capital projects. (See the Water & Sewer 5-year CIP). Over 48% of the Water and Sewer debt will be amortized in 5 years and 75% within 10 years.

The following table reflects the Water and Sewer Fund total outstanding indebtedness:

Fiscal Year	General Obligation Bonds (P&I)	Certificates of Obligation Bonds (P&I)	Total All Bonds (P&I)	Amortization %
2022	795,800	1,250,294	2,046,094	10.0%
2023	782,775	1,263,719	2,046,494	10.0%
2024	794,125	1,256,600	2,050,725	10.1%
2025	582,325	1,254,494	1,836,819	9.0%
2026	583,625	1,262,031	1,845,656	9.1%
2027	376,025	1,253,656	1,629,681	8.0%
2028	187,775	1,253,672	1,441,447	7.1%
2029	-	1,251,359	1,251,359	6.1%
2030	-	671,581	671,581	3.3%
2031	-	627,481	627,481	3.1%
2032	-	635,394	635,394	3.1%
2033	-	633,513	633,513	3.1%
2034	-	635,897	635,897	3.1%
2035	-	592,920	592,920	2.9%
2036	-	599,559	599,559	2.9%
2037	-	600,203	600,203	2.9%
2038	-	599,968	599,968	2.9%
2039	-	437,754	437,754	2.1%
2040	-	197,925	197,925	1.0%
Total P&I	4,102,450	16,278,018	20,380,468	

BUDGET FY 2021-2022

CAPITAL PROJECTS AND EQUIPMENT

The City's Capital Improvement Plan for Water and Sewer includes capital funding of \$3.2 Million for system improvements in Fiscal Year 2022. It is anticipated that these bonds will be sold in 2022 with debt payments beginning in fiscal year 2022. The fund will also add new capital equipment totaling \$195,777. The planned CIP projects and equipment is as follows:

Water and Sewer System Infrastructure Projects:		Project Costs:
Cedar Hill Road Water Line Replacement Ph.1&2	\$	1,800,000
Sewer Main Extension -Red Oak No. 7 Basin		750,000
Lift Station Rehabilitation Programming		300,000
I&I Rehabilitation Program		250,000
Highway 67/ Lake Ridge Interchange Water Line Extensions		100,000
Total Infrastructure (CIP):	\$	3,200,000

Water and Sewer Equipment		Equipment
New - Utility Services Truck		25,450
Replacement - Heavy Duty Plotter and Scanner		30,327
Replacement - Truck (Operations)		140,000
Total Equipment:	\$	195,777

Cedar Hill's Water and Sewer (Utility) has a very strong credit rating of Aa2, which exceeds the median rating of Aa3 for similar utilities nationwide. The notable credit factors include a health financial position and enhances the Utility's ability to access financial markets to raise capital for future infrastructure projects.

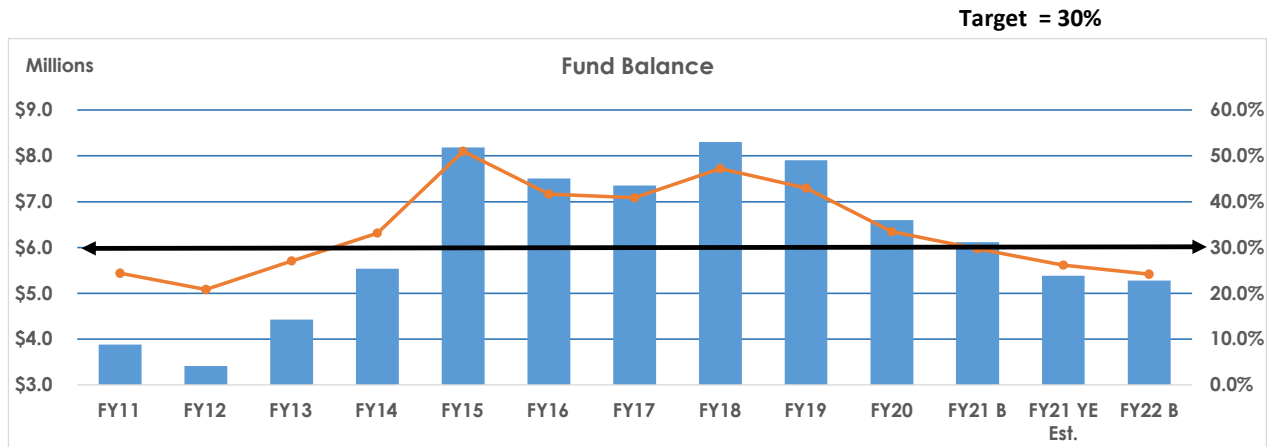
IN SUMMARY

The City's Utility Fund capital and operating budget provides a framework to deliver on its mission "to provide safe, reliable, competitively priced utility services in an environmentally responsible manner to enhance the quality of life in our community. Reserve balances have fallen below the funds' reserve requirements of 30% or greater however the city strives to get back to that level. The following budget statements demonstrate that the City's rate structure will continue to provide stability into Fiscal Year 2021-2022 and forward.

WATER & SEWER (Revenues, Expenditures and Change in Fund Balance) Fund 0100



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var to Budget	% Var to Budget
BEGINNING FUND BALANCE	\$ 8,307,550	\$ 7,906,055	\$ 6,594,740	\$ 6,594,740	\$ 5,382,579		
REVENUES							
Water Sales	\$ 9,676,708	\$ 10,768,784	\$ 10,729,052	\$ 10,636,078	\$ 12,916,663	\$ 2,187,611	20.4%
Sewer Sales	7,465,561	7,502,818	8,336,995	8,000,310	\$ 8,184,708	(152,287)	-1.8%
Charges for Services	725,085	231,393	458,875	167,872	\$ 274,109	(184,766)	-40.3%
Miscellaneous Income	219,182	202,966	134,775	100,765	\$ 35,338	(99,437)	-73.8%
Transfers in (impact fees)	-		525,000	525,000	\$ 525,000	-	0.0%
TOTAL REVENUES	\$ 18,086,536	\$ 18,705,961	\$ 20,184,697	\$ 19,430,025	\$ 21,935,818	\$ 1,751,121	8.7%
TOTAL FUNDS AVAILABLE	\$ 26,394,086	\$ 26,612,016	\$ 26,779,437	\$ 26,024,765	\$ 27,318,398		
EXPENDITURES							
Utility Services	1,999,286	2,624,999	2,530,980	2,811,734	2,849,163	318,183	12.6%
Public Works Administration	1,239,430	1,190,875	1,490,364	1,457,843	1,447,866	(42,498)	-2.9%
Water & Sewer Operations	12,242,804	12,553,986	13,077,553	12,834,249	14,023,350	945,797	7.2%
Debt Related Costs	1,648,234	1,929,880	2,045,059	2,045,059	2,046,094	1,035	0.1%
Non Dpt./ Franchise/Transfers	1,252,390	1,410,175	1,461,250	1,446,000	1,477,200	15,950	1.1%
Capital Outlay	112,278	307,361	56,000	47,300	195,777	139,777	249.6%
TOTAL EXPENDITURES	\$ 18,494,422	\$ 20,017,276	\$ 20,661,206	\$ 20,642,185	\$ 22,039,450	\$ 1,378,244	6.67%
Excess (deficiency) of revenues over (under) expenditures	\$ (407,886)	\$ (1,311,315)	\$ (476,509)	\$ (1,212,161)	\$ (103,631)	n/a	n/a
Net Adjustment for Timing							
ENDING FUND BALANCE	\$ 7,906,055	\$ 6,594,740	\$ 6,118,231	\$ 5,382,579	\$ 5,278,948	n/a	n/a
% of Fund Balance to Expenses	43.01%	33.46%	29.69%	26.14%	24.17%	n/a	n/a



BUDGET FY 2021-2022

WATER AND SEWER FUND STAFF SUMMARY

DEPARTMENT	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY 22 Proposed	Diff PY
190 - Utility Services	11.0	11.0	12.0	13.00	13.00	0.00
700 - Public Works Administration □	13.0	12.0	11.0	11.00	11.00	0.00
760- Waste & Wastewater Operations	16.0	16.0	17.0	17.00	17.00	0.00
Grand Total	40.00	39.00	40.00	41.00	41.00	0.00

WATER AND SEWER PROGRAMS LISTING

WATER AND SEWER FUND - FY21-22 PROGRAM REQUEST							
#	FY21-22 PROGRAM REQUESTS	DEPARTMENT	RECURRING COST	ONE-TIME COST	TOTAL FIRST YEAR COST	CITY MANAGER PROPOSED	FUND OPTIONS/NOTES
1	(2) Field Technician Trucks	Utility Services		50,900	50,900	25,450	Option #1: \$25,450 1 Truck
2	Engineer In Training	PW Administration	104,073		104,073		
3	Cubicle Reconfiguration	PW Administration		8,046	8,046		
4	Traffic Signal Box Art	PW Administration		32,000	32,000		Option #1: Year 1= \$2K, Year 2=\$10K, Year 3= \$10K, Year 4= \$10K Option #2: Year 1= \$4K, Year 2= \$10K, Year 3= \$10K. Year 4- \$8K
5	Sustainability Plan Update	PW Administration		50,000	50,000		
WATER & SEWER FUND TOTAL:			\$104,073	\$140,946	\$245,019	\$25,450	
*	<i>All Personnel request includes Equipment, Uniform and Benefits unless otherwise stated</i>						

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Water and Sewer Capital Funds



Water and Sewer Funds

Capital Funds

- 5000 Water Impact Fees
 - 5001 Sewer Impact Fees
 - 5002 Water & Sewer Special Projects
 - 5003 Prorata Fund
-
- Water & Sewer Capital Funds Summary
 - 5-year Capital Improvement Plan (CIP)

Water Impact Fees

(Fund 5000)

Water Impact Fees are reporting in the Financial Statement of the Water and Sewer Fund. Senate Bill 336, passed by the Texas Legislature in 1987, authorized cities to use impact fees as a source of funding. Chapter 395 of the Local Government Code provides guidance on calculating and establishing impact fees (capital recovery fees). They are defined as a charge imposed against new development to pay for the off-site construction or expansion of infrastructure facilities that are necessitated by and benefit the new development. The most recent local authorization and setting of the City's impact fees was established by Ordinance 2012-478. Impact Fees are reviewed every 5 years by a council appointed Advisory Committee.



Water Impact Fees
Revenue, Expenses and Changes in Fund Balance
Fund 5000



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 610,614	\$ 967,723	\$ 1,209,469	\$ 1,209,469	\$ 1,088,885		
REVENUES							
Interest income	21,124	13,328	12,500	7,416	510	(12,818)	-96%
Water Impact Fees	335,985	228,417	250,000	197,000	200,000	(28,417)	-12%
TOTAL OPERATING REVENUES	357,109	241,745	262,500	204,416	200,510	(41,235)	-17%
EXPENDITURES							
Transfer to Another Fund ⁽¹⁾	-	-	325,000	325,000	325,000	-	0%
Eligible Water Impact Fee Projects	-	-	-	-	-	-	0%
Water Impact Fee Study	-	-	-	-	20,833	-	0%
TOTAL OPERATING EXPENDITURES	-	-	325,000	325,000	345,833	-	
NET CHANGE	357,109	241,745	(62,500)	(120,584)	(145,323)		
ENDING FUND BALANCE	\$ 967,723	\$ 1,209,469	\$ 1,146,969	\$ 1,088,885	\$ 943,562		

⁽¹⁾ Transfer of funds to (0100) Water & Sewer fund to support debt cost

Sewer Impact Fees

(Fund 5001)

Sewer Impact Fees are reported in the Financial Statement of the Water and Sewer Fund. Senate Bill 336, passed by the Texas Legislature in 1987, authorized cities to use impact fees as a source of funding. Chapter 395 of the Local Government Code provides guidance on calculating and establishing impact fees (capital recovery fees). They are defined as a charge imposed against new development to pay for the off-site construction or expansion of infrastructure facilities that are necessitated by and benefit the new development. The most recent local authorization and setting of the City's Impact Fees was established by Ordinance 2012-478. Impact Fees are reviewed every 5 years by a council appoint Advisory Committee.



Sewer Impact Fees
Revenue, Expenses and Changes in Fund Balance
Fund 5001



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 352,020	\$ 477,023	\$ 477,023	\$ 477,023	\$ 355,385		
REVENUES							
Interest income	11,510	6,397	8,200	3,362	300	(7,900)	-96%
Sewer Impact Fees	113,493	82,876	94,500	75,000	80,000	(14,500)	-15%
TOTAL OPERATING REVENUES	125,003	89,273	102,700	78,362	80,300	(22,400)	-22%
EXPENDITURES							
Transfer to Another Fund ⁽¹⁾	-	-	200,000	200,000	200,000	-	0%
Eligible Sewer Impact Fee Projects	-	-	-	-	20,833	-	0%
Sewer Impact Fee Study	-	20,833	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	-	20,833	200,000	200,000	220,833	-	0%
NET CHANGE	125,003	68,440	(97,300)	(121,638)	(140,533)		
ENDING FUND BALANCE	\$ 477,023	\$ 545,463	\$ 379,723	\$ 355,385	\$ 214,852		

⁽¹⁾ Transfer of funds to (0100) Water & Sewer fund to support debt cost

Water and Sewer Special Projects Fund

Fund 5002

This is an unrestricted fund established with funds from the Water and Sewer Fund from a settlement with Grand Prairie for water loss. The funds are restricted to the following specific uses: Rate Stabilization Downtown Infrastructure and Water Quality:



Water and Sewer Special Projects Fund
(Revenue, Expenses and Changes in Fund Balance)
Fund 5002



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 1,309,779	\$ 1,350,813	\$ 1,367,930	\$ 1,367,930	\$ 1,376,479		
REVENUES							
Interest income	41,034	17,116	9,500	8,550	635	(8,865)	-93%
Other sources-GP Settlement	-	-	-	-	-		
Transfers in	-	-	-	-	-		
TOTAL OPERATING REVENUES	\$ 41,034	\$ 17,116	\$ 9,500	\$ 8,550	\$ 635	\$ (8,865)	-93%
EXPENDITURES							
Special Services	-	-	-	-	-	-	-
Projects	-	-	-	-	-	-	-
Transfer out ⁽¹⁾	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-
NET INCOME	41,034	17,116	9,500	8,550	635		
ENDING FUND BALANCE	\$ 1,350,813	\$ 1,367,930	\$ 1,377,430	\$ 1,376,479	\$ 1,377,115		

Prorata Fund

(Fund 5003)

This is the Water and Sewer Prorata Fee Fund. The fees are codified in Section 18-38 of the City's Code of Ordinances; when a property owner is benefited by water or sewer services made available where the lot or tract benefits by the value enhanced value due to the extension.



PROPOSED BUDGET FY 2021-2022

Prorata Fees
Revenue, Expenses and Changes in Fund Balance
Fund 5003



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 35,204	\$ 67,217	\$ 67,217	\$ 67,217	\$ 70,733		
REVENUES							
Interest income	1,335	1,034	750	517	72	(678)	-90%
Prorata Fees	30,678	21,976	10,000	3,000	10,000	0	-
TOTAL OPERATING REVENUES	32,013	23,010	10,750	3,517	10,072	(678)	
EXPENDITURES							
Transfer to Another Fund						-	-
Prorata Expenses						-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-
NET CHANGE	32,013	23,010	10,750	3,517	10,072	(678)	-
ENDING FUND BALANCE	\$ 67,217	\$ 90,226	\$ 77,967	\$ 70,733	\$ 80,806		

Water & Sewer Capital Improvement Program 2022 Summary

Projects Approved For Funding in the 2022 Budget

The following table summarizes the funding sources for each 2022 project. The CIP Workshop file provided in the appendix provides more detailed cost and other information for each project. The Debt section of this budget document describes individual debt issuances by issue, maturity dates, amortization schedules, and projects financed.

Project Name	Category	Explanation	Capital Project cost in (000's)		
			Funding Source Allocations	FY2022 Budget	Operating Budget Impact
Cedar Hill Road Water Line Replacement, Ph. 1 , Continued	Water	Water Line replacement - Phase 1: Joe Wilson Road to Wintergreen Road	\$1,500 - CO Bonds - 2022	1,500	None
Highway 67/ Lake Ridge Interchange Water Line Extensions	Water	Water Line extension - Highway 67 at Lake Ridget Interchange	\$100- CO Bonds - 2022	100	None
Cedar Hill Road Water Line Replacement, Ph. 2	Water	Water Line replacement - Phase 2: Wintergreen Road to Pleasant Run Road	\$300 - CO Bonds - 2022	300	None
Lift Station Rehab Program	Sewer	Ongoing schedule to rehab all 18 Lift Stations which include installation of coating in wet well, upgrade electrical panels, install new pumps, motors and entry hatch, etc.	\$300 - CO Bonds - 2022	300	None
I&I Rehabilitation Program	Sewer		\$250- CO Bonds - 2022	250	None
Sewer Main Extension (RO-7 Basin to Hwy 67)	Sewer	Sewer Main design and construction to provide sanitary sewer to Industrial properties along Hwy 67	\$750 - CO Bonds - 2022	750	None
Total				3,200	

Key Acronyms:

GST - Ground Storage Tank

I&I - Inflow and Infiltration

EST - Elevated Storage Tank

RO - Red Oak Branch

SCADA - Supervisory Control And Data Acquisition

Water & Sewer Capital Improvement Program

5 Year Plan

FY 2022-2026

Water Projects - Summary

Estimated Expenditure (000's)							
Project Name/Number	PY Budgeted Amount	FY	FY	FY	FY	FY	Total Estimated Cost
		2021-22	2022-23	2023-24	2024-25	2025-26	
FUTURE FUNDING:							
1. Substandard Water Line Replacements -TBD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Cedar Hill Rd. Water Line Replacement, Ph. 1, Cont'd (PW20-0004)	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
3. Cedar Hill Road Water Line Replacement, Ph. 2	\$ -	\$ 300	\$ 1,500	\$ 300	\$ -	\$ -	\$ 2,100
4. Hwy 67/Lake Ridge Interchange Water Line Extensions	\$ -	\$ 100	\$ 500	\$ -	\$ -	\$ -	\$ 600
6. Mount Lebanon Road Water Line	\$ -	\$ -	\$ 100	\$ 800	\$ 500	\$ -	\$ 1,400
9. Lake Ridge GST Site Acquisition & Design (PW18-0006)	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ -	\$ 600
5. Hwy 67 Water Line (Pleasant Run to Joe Wilson)	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ 400
8. Stonehill/Vinyard Water Line Connection	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
7. Bennett Street Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300
4. Parkerville EST Repair & Painting (\$1.3 Million)	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 1,000	\$ 1,300
10. Lorch Park, Phase 2 (South Connection)	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 800	\$ 1,000
11. Lake Ridge GST Construction (\$2.5 Million)	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,100	\$ 2,500
13. Hwy-67 EST Repair & Painting (\$1.4 Million)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100
12. Hendrick Water Line Replacement (Future)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carryovers from Previous Year:							
14. Lorch Park Water Line (PW18-0003)	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
16. SCADA System Upgrades/Sherwood (PW-Unassigned)	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
17. Texas Plume Water Line (PW-Unassigned)	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850
18. Parkerville EST Overflow Improvements (PW18-0008)	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
19. Cedar Hill Rd. Water Line Replacement, Ph. 1 (PW-Unassigned)	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
20. Water & Sewer Master Plan Update (PW-Unassigned)	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
21. SCADA System Upgrades/Sherwood, Ph 2 (Ph.1&2 Combined) (PW20-0002)	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225
22. Hillwood Developer Participation Agreement	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
							\$ -
Total:	\$ 4,925	\$ 1,900	\$ 2,400	\$ 2,300	\$ 2,700	\$ 3,000	\$ 17,225

Sewer Projects - Summary

Estimated Expenditure (000's)							
Project Name/Number	PY Budgeted Amount	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total Estimated Cost
FUTURE FUNDING:							
1. I&I Rehabilitation Program	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ 750
2. Sewer Main in RO-1 (Vinyard Development)	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
3. Sewer Main Extension (RO-7 Basin to Hwy 67) (PW18-0015)	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 750
4. Bennett Street Sewer Replacement	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300
5. Lift Station Rehab Program	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500
Carryovers from Previous Year:							
6. Red Oak Basin I&I Rehabilitation Project (PW-Unassigned)	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
7. Sewer Line at Lorch Park (PW18-0003)	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
8. Sewer Main (RO-7 Basin to Hwy 67)-(PW18-0015) : City Design Fund \$300,000, EDC Funding \$77,109.50, Const Fund \$750,000	\$ 1,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,127
9. Hickerson San. Sewer Project/CARES ACT Funds (PW19-0004)	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475
Total:	\$ 2,602	\$ 1,300	\$ 300	\$ 1,050	\$ 600	\$ 550	\$ 6,402

TOTAL WATER & WASTEWATER \$ 7,527 \$ 3,200 \$ 2,700 \$ 3,350 \$ 3,300 \$ 3,550 \$ 23,627

Funding Sources Estimated Amount (000's)							
Fund 502-Public Utility Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certificates of Obligation Bonds- 2018 (Fund 5508)*	\$ 585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 585
Certificates of Obligation Bonds- 2019 (Fund 5509)*	\$ 3,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,550
Certificates of Obligation Bonds- 2020 (Fund 5510)*	\$ 2,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,675
Fund Balance in 5507 for Robin Road Project	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165
EDC Funding RO-7 Sewer Main Project	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77
CDBG Funding for Hickerson/CARES Act Funding	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475
Future Funding - TBD	\$ -	\$ 3,200	\$ 2,700	\$ 3,350	\$ 3,300	\$ 3,550	\$ 16,100
Total:	\$ 7,527	\$ 3,200	\$ 2,700	\$ 3,350	\$ 3,300	\$ 3,550	\$ 23,627

* Original Funding Source for projects listed above that are not complete

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Internal Service Funds



Internal Service Funds

- 0040 Equipment Fund
- 0092 Self-Insurance Fund

Equipment Replacement Fund

(0040)

This is an Internal Service Fund and serves all governmental funds of the City. The Fund is established to fund capital items of \$5,000 or greater in value. The equipment is purchased through this fund and each fund budgets a contribution (lease) back to the Equipment Fund on an amortized schedule based on the useful life of the equipment being purchased. The City Manager makes an annual recommendation to the City Council on what equipment is to be replaced. Funds are appropriated by City Council at the Department level as an equipment lease amount.



PROPOSED BUDGET FY 2021-2022

Equipment Lease Fund
(Revenues, Expenditures and Change in Fund Balance)
Fund 0040



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Chg	% Var.
BEGINNING FUND BALANCE	\$ 1,253,290	\$ 1,263,156	\$ 1,533,330	\$ 1,533,330	\$ 1,372,055	\$ -	
OPERATING REVENUES							
Interest Income	\$ 29,816	\$ 16,689	\$ 16,000	\$ 9,934	\$ 12,000	(4,000)	-25.00%
Lease Revenue	\$ 1,002,966	\$ 1,017,021	\$ 1,056,700	\$ 984,400	\$ 913,685	(143,015)	-13.53%
Gain/Loss on sale of fixed assets	\$ 54,182	\$ 36,460	\$ 40,000	\$ 160,000	\$ 40,000	-	0.00%
Miscellaneous	\$ 6,000	\$ 12,622	\$ 3,000	\$ -	\$ 2,000	(1,000)	-33.33%
Other Sources - Bonds	\$ -	\$ -	\$ 2,420,000	\$ -	\$ -	(2,420,000)	(2,420,000)
TOTAL OPERATING REVENUES	\$ 1,092,964	\$ 1,082,793	\$ 3,535,700	\$ 1,154,334	\$ 967,685	(2,568,015)	-72.63%
EXPENDITURES							
Minor Apparatus	\$ -	\$ 202,631	\$ -	\$ -	\$ -	-	-
Motor Vehicles	\$ 716,264	\$ 552,718	\$ 525,700	\$ 745,300	\$ 629,400	103,700	19.7%
Safety Equipment	\$ 90,960	\$ -	\$ 2,355,152	\$ 320,848	\$ 100,000	(2,255,152)	-95.8%
Office Equipment	\$ 76,201	\$ -	\$ 45,000	\$ 103,516	\$ 45,000	-	0.0%
Miscellaneous	\$ 199,673	\$ 57,269	\$ 169,018	\$ 145,945	\$ 16,500	(152,518)	-90.2%
TOTAL OPERATING EXPENDITURES	\$ 1,083,099	\$ 812,619	\$ 3,094,870	\$ 1,315,609	\$ 790,900	\$ (2,303,970)	-74.44%
NET CHANGE	\$ 9,866	\$ 270,174	\$ 440,830	\$ (161,275)	\$ 176,785		
ENDING FUND BALANCE	\$ 1,263,156	\$ 1,533,330	\$ 1,974,160	\$ 1,372,055	\$ 1,548,840		

EQUIPMENT FUND (0040) - PROPOSED NEW & REPLACEMENT EQUIPMENT

FY 2021/22 BUDGET

	New (N) Replacement (R)	EQUIPMENT REQUESTED:			RECOMMENDED:	NOT RECOMMENDED:	ANNUAL LEASE (w/int)
		COST	LIFE	ANNUAL LEASE			
[130] Information Systems		\$ 45,000		\$ 9,909			\$ 9,909
50 Personal Computers	R	45,000	5	\$ 9,909	X		9,909
[310/320] Police Department:		\$ 733,000		\$ 184,158			\$ 89,902
New Pact Vehicle	N	66,000	4	\$ 17,830	X		17,830
New CMVE Vehicle	N	71,000	4	\$ 19,181		X	-
New Front Line Police Vehicle	N	66,000	4	\$ 17,830		X	-
New Front Line Police Vehicle	N	66,000	4	\$ 17,830		X	-
2022 Patrol Vehicle - SUV	R (PD-8588, Unit 218)	66,000	4	\$ 17,830	X		17,830
2022 Patrol Vehicle - Car	R (PD-8590, Unit 218)	66,000	4	\$ 17,830	X		17,830
2022 Patrol Vehicle - Car	R (PD-1561, Unit 1004)	41,000	4	\$ 11,076	X		11,076
2022 CSO Admin Vehicle	R (PD-96643, Unit 902)	46,000	7	\$ 7,505	X		7,505
2022 Patrol Vehicle - SUV	R (PD-2920, Unit 222)	66,000	4	\$ 17,830	X		17,830
Ammunition & Weapon Secure Storage	N	5,000	5	\$ 1,101		X	-
Citywide Replacement of in-car Public Safety Computers	N	174,000	5	\$ 38,315		X	-
[340] Fire Department:		\$ 54,000		\$ 8,899			\$ -
Rescue Boat	N	30,000	10	\$ 3,614		X	-
Cardio Equipment	N	24,000	5	\$ 5,285		X	-
[410] Parks Department:		\$ 208,900		\$ 41,468			\$ 29,578
2022 Tractor	R (PA-2340)	36,000	10	\$ 4,337	X		4,337
Parks Front-Line Truck	R (PA-3121)	51,200	5	\$ 11,274	X		11,274
Parks Front-Line Truck	R (PA-7694)	51,200	5	\$ 11,274	X		11,274
Compact Utility Loader	N	54,000	5	\$ 11,891		X	-
Tarp Trailer	R	13,000	7	\$ 2,121	X		2,121
Athletics Trailer	R (PA-TRLR-2)	3,500	7	\$ 571	X		571
[470] Neighborhood Services		\$ 26,330		\$ 5,798			\$ -
SUV	N	26,330	5	\$ 5,798		X	-
[710] Streets Department:		\$ 140,000		\$ 16,865			\$ 16,865
Dump Truck	R (ST-6134)	140,000	10	\$ 16,865	X		16,865
Total Equipment Requested						\$ 1,207,230	\$ 267,097
Total Proposed For EQ Fund						\$ 690,900	\$ 146,253

**Self -Insurance Fund
(Internal Service Fund)
(0092)**

This is an Internal Service Fund which is a fund-type designed to account for goods or services provided by one city department for another. Charges are billed to departments to recover costs that are incurred (premiums etc.) Therefore, the City has established a self-insurance plan for city employees and their covered dependents for medical benefits. A commercial insurance company re-insures the city for individual claims in excess of \$100,000 currently. The City will maintain a minimum reserve of \$400,000 to cover unexpected costs relating to health insurance claims as well as if the City were to transition back to a fully insured plan. Self-Insurance funding means that the City takes on the risk and responsibility of paying all of its covered health claims, instead of paying an insurance company to accept that risk. The City has engaged a third party administrator (TPA) to manage the City's plan but the City is solely responsible for managing the plan and payment of all covered claims. To minimize the risk of "shock claims", the City has purchased stop-loss insurance.



**PROPOSED BUDGET
2021-2022**



Self-Insurance Fund
(Revenues, Expenditures and Change in Fund Balance)
(0092)

	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Chg over Est.
BEGINNING FUND BALANCE	\$ 712,153	\$ 1,236,896	\$ 1,729,663	\$ 1,729,663	\$ 1,498,677	xx	xx
REVENUES							
Interest	\$ 28,800	\$ 22,210	\$ 24,000	10,596	10,000	(14,000)	-58.33%
Employee contributions	661,023	712,377	738,000	689,322	738,000	-	0.00%
City contributions	2,941,250	3,122,960	3,309,100	3,142,630	3,585,600	276,500	8.36%
Retiree/Cobra contributions	55,405	53,733	56,000	60,039	55,000	(1,000)	-1.79%
Miscellaneous income	59,679	53,913	45,000	103,245	80,000	35,000	77.78%
Transfer in	-	-	-	-	-		0.00%
TOTAL REVENUES	\$ 3,746,157	\$ 3,965,193	\$ 4,172,100	\$ 4,005,832	\$ 4,468,600	\$ 296,500	7.11%
TOTAL FUNDS AVAILABLE	\$ 4,458,310	\$ 5,202,089	\$ 5,901,763	\$ 5,735,495	\$ 5,967,277	xx	xx
EXPENDITURES							
Benefit Administration	\$ 144,896	\$ 144,732	\$ 95,000	90,206	90,250	(4,750)	-5.00%
Benefit Stop Loss	676,548	744,053	841,500	833,557	895,440	53,940	6.41%
Benefit Claim Payments	2,358,267	2,525,477	2,955,000	3,261,055	3,329,499	374,499	12.67%
Other Contractual Services	41,702	58,165	50,000	52,000	50,000	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 3,221,414	\$ 3,472,426	\$ 3,941,500	\$ 4,236,818	\$ 4,365,189	\$ 423,689	10.75%
NET CHANGE	\$ 524,743	\$ 492,767	\$ 230,600	\$ (230,986)	\$ 103,411	xx	xx
ENDING FUND BALANCE	\$ 1,236,896	\$ 1,729,663	\$ 1,960,263	\$ 1,498,677	\$ 1,602,088	xx	xx

General Governmental Capital Funds



General Governmental Capital Funds

Capital Project Funds

- Capital Budget Plan Narrative
- Capital Funds Summary
- 5-year Capital Improvement Plan(CIP)
 - Public Facilities & Equipment CIP
 - Parks CIP
 - Streets CIP
 - Drainage CIP

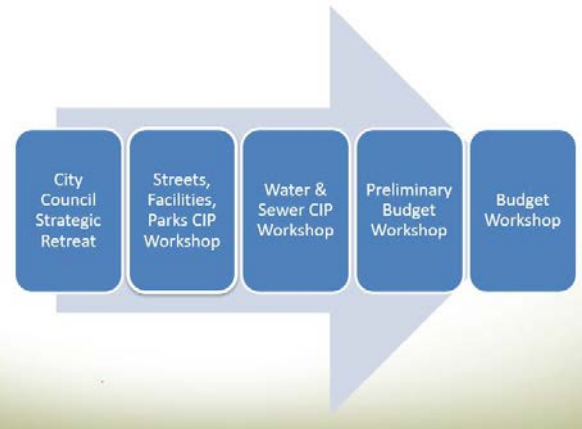
- 1000 Building Capital Maintenance
- 2500's Street Impact Fees Fund
- 2600 Street Construction Fund
- 2601 Restricted Streets Fund
- 2602 Downtown/City Center Fund
- 2700 Drainage Capital Fund
- 2701 Drainage Detention Fund
- 3000 Park Development Fee Fund

BUDGET FY2021-22

CAPITAL BUDGET NARRATIVE

BUDGET DEVELOPMENT CAPITAL IMPROVEMENT PLAN (CIP)

Capital Improvement Planning begins with evaluating projects identified in long-range master plans, the comprehensive plan, and prior year CIPs. In the fall, during the City Council's annual planning retreat, 5-10-year initiatives are developed. Then the staff works to develop a CIP that takes into consideration prior year planning documents, Council direction, and current needs. The capital needs are presented to the Council in a series of workshops which are then reviewed and modified by the City Council as needed.



PURPOSE OF THE CAPITAL IMPROVEMENT PLAN (CIP)

The CIP establishes a five-year funding schedule for the purchase, construction or replacement of physical assets of the City. Capital Improvements typically have a useful life of over 10 years and a value greater than \$5,000. The City of Cedar Hill develops its Capital Improvement Plan based on assessed needs, cash and financing required, and project or construction load. Each year projects are reviewed, and the CIP is adjusted to reflect new projects; projects that have been completed; or postponed for future years. Each project is approved and appropriated on a project budget basis. The total estimated expenditures for all active projects and new projects within the upcoming fiscal year are combined to create the annual **Capital Budget**. The **Capital Budget** is appropriated in the same manner as the annual operating budget. Funds for projects are appropriated on an annual basis. Projects approved for subsequent years are approved for planning purposes only and do not receive authority until they are included in the annual **Capital Budget**. The five-year CIP includes projects deemed highest priority and necessary to meet the demands of growth as well as to properly maintain the infrastructure of the City.

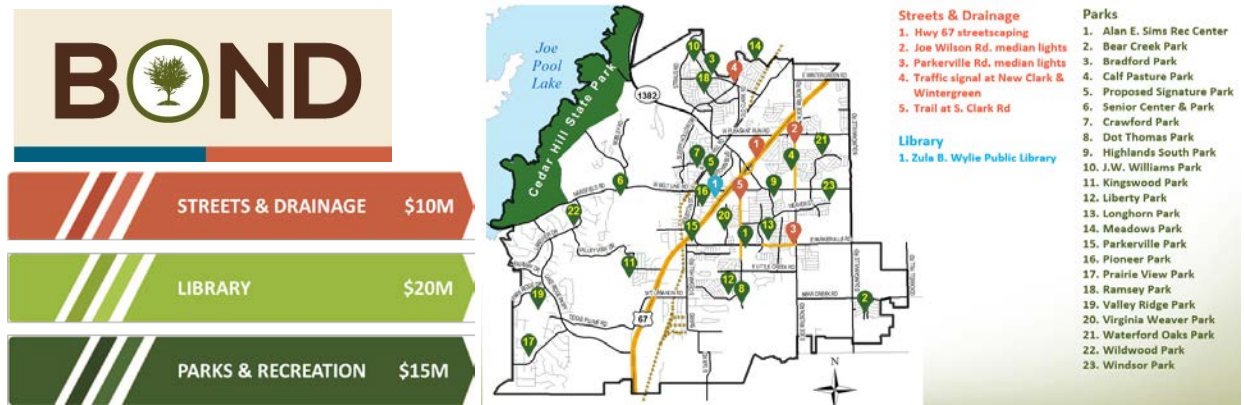
CIP Projects are separated into various funds based on the type of project to be constructed. However, many projects span several funds and may be included in both the General Governmental Capital Projects Funds and the Water and Sewer Capital Projects Funds. For instance, a street reconstruction project may also require drainage, water, and wastewater improvements and may also have a cooperative state grant component. Therefore, the same project could be listed in the General Governmental CIP listing and the Water & Sewer CIP listing.

BUDGET FY2021-22

The City of Cedar Hill's primary funding source for the Capital Improvement Program is the issuance of long-term debt. Many of the **General Governmental Capital Projects** are funded by General Obligation Bonds (GO's). These bonds are approved by voters and are backed by the full faith and credit of the City. For Water and Sewer capital projects, the City issues bonds that are supported by the revenues generated solely by operations of those funds and are only used for improvements to the corresponding systems.

The City may also elect to use Certificates of Obligations (CO's) which are financial instruments that pledge **specific revenues** to repay debt. These instruments have been issued for both water and sewer capital projects and general government capital projects. The fiscal year 2022 budget includes proposed use of CO's for vital Public Safety equipment and additional enhancements and amenities for the outdoor pool and the Library.

The funding for the majority of **General Governmental Capital Projects** is the result of several bond programs authorized and approved by the voters dating back to 2008 with the most recent bond program approved in November of 2017. The newest bond issuance authorized \$45 million to finance the construction of projects identified by a task force appointed by the City Council to evaluate the city's needs. Through a series of public meetings, citizen surveys and planning studies, the task force identified three propositions that all passed. The allocation included: **proposition A** - \$10 million for streets and drainage, **proposition B** - \$20 million for a new library and **proposition C** - \$15 million for parks and recreation. The bond program authorized \$45 million in total with a six-year plan to sell a specific amount per year. September 30, 2021 marks the fourth year of the bond implementation and several projects have been either completed, in the design phase or in the construction phase. Thus far \$23.1 million has been sold and a planned \$9.57 million to be sold during fiscal year 2022 resulting in a remainder of \$12.33 million of unsold bonds at the end of fiscal year 2022.



BUDGET FY2021-22

General Governmental CIP

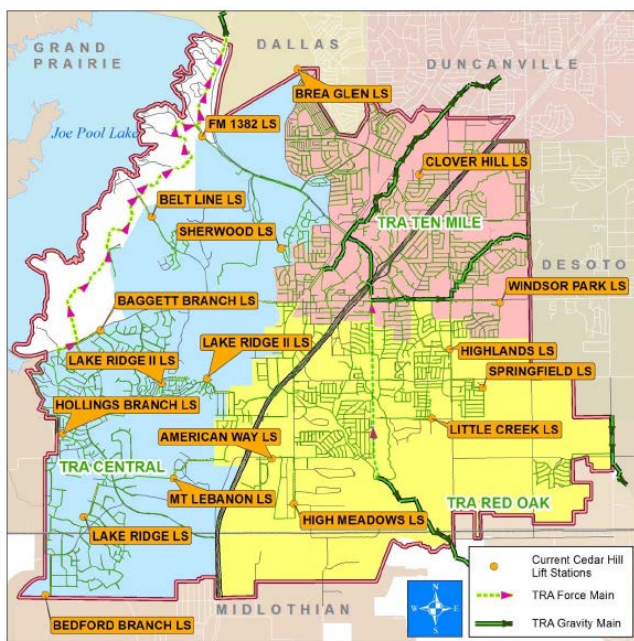
The general governmental projects include street infrastructure, drainage projects, facility improvements, street lighting and illumination as well as parks and trails improvements.

A portion of the authorized, unissued bonds will be sold in future years according to the five-year CIP plan. This plan is maintained and managed by the City Manager and staff but is reviewed and updated annually by the City Council. Annually projects are reprioritized within the plan based on council request, citizen input, maintenance schedules and anticipated growth due to development projects. Other factors may affect the plan such as the capacity to sell debt, cash-flows and project or construction load.

The City plans to sell a total of \$18.3 million (combination General Obligations and Certificates of Obligations) in February 2022. It originally planned an issuance in February 2021 however, the City decided to delay the sale by one year. This provided the staff an opportunity to complete several projects that were carryovers from prior years. In FY21 the City issued \$3.34 million in tax notes for public safety equipment and issued \$8.6 million in GO refunding bonds. The GO refunding resulted in a savings of \$676,000 in interest and debt cost.

Water & Sewer CIP

Important updates to the City's water and wastewater system have been identified and prioritized in a comprehensive plan that upholds the City's premier statements for being safe, clean, having excellent, safe and efficient infrastructure which supports efforts in becoming a strong and diverse economy.



The water distribution system - supplies, pumps, stores and distributes water to homes, businesses and other community sites within Cedar Hill. The system is comprised of a complex matrix of 318 miles of water lines, pumping stations, supply points, elevated tanks, ground storage tanks and a sophisticated monitoring system – Supervisory Control and Data Acquisition (SCADA).

The sewer system is critical in keeping the City safe and clean by providing the infrastructure to support a growing population. It consists of 246 miles of sewer lines, 3 regional treatment systems and 18 lift stations.

BUDGET FY2021-22

The **Fiscal Year FY21/22 Capital Budget** and five-year CIP addresses needs of maintenance, compliance, and growth of the water and wastewater systems. The capital budget dedicates \$3.2 million to water and sewer projects in FY22. The \$3.2 million in new self-supporting debt was originally planned for issuance in February 2021 however, the City decided to delay the water and sewer debt sale by one year. This provide staff an opportunity to complete several projects that were carryovers from prior years.

Summary of Funding Sources for the Capital Improvement Plans

Funding Source	Purpose	Amount (Millions)
2022 General Obligation Bonds	Parks, Drainage, Streets & Facility Projects	9,575
2022 Certificates of Obligation Bonds	Facility Projects	7,439
2022 Tax Notes	Public Safety Equipment	1,350
2020 Certificates of Obligation Bonds (Water/Sewer)	Water and Sewer Infrastructure & Capital Projects	3,200
<i>The City plans to issue all debt both self-supporting and tax-backed debt in February of 2022</i>	Total	21,564

UNDERSTANDING CAPITAL PROJECTS		
What constitutes either a Capital Improvement Project or a Maintenance Project or Expenditure		
Asset Category	Capital Improvement Project Examples	Maintenance Project & Expenditure Examples
Public Facilities & Equipment	New Facility Construction	Major replacement or upgrading of the design of existing major building components (roof replacement, major air conditioning or heating system improvements)
	Major remodeling and structural alterations to improve space; utilization or increase capacity	Preventative maintenance repairs that do not significantly upgrade the structure or increase its previously estimated useful life: for example minor roof patching or gutter repair work.
	Major remodeling and structural alterations to improve space; utilization or increase capacity	
	Program to make handicapped accessibility or physical improvements	
	Program to make technology security or technology accessibility or physical improvements	
	Program to add or upgrade major heavy equipment such as Generators, Fire Engines, Ambulance or Dump Trucks	New tires or routine maintenance for equipment
Parks & Recreation Facilities	Development of a new park, public plaza or trail	Repair or replacement of furnishings, equipment or landscape plantings that do not substantially upgrade the park, plaza or trail
	New park buildings, field or major new recreation facility within an existing park	General maintenance and repair of parks, park structures, park facilities and buildings
	Major remodeling and structural alterations to improve space; utilization or increase capacity such as new parks; playgrounds; shade structure; pool or water feature; landscaping or irrigation	Preventative maintenance repairs that do not significantly upgrade the structure or increase its previously estimated useful life: for example repair of playground equipment
Streets	New streets and roadways	Routine repair/patching/sealing or resurfacing and other methods to extend pavement life / Lane marking and delineation
	Physical alteration of street capacity or design including the addition of bicycle lanes, medians, sidewalk configurations, and street landscaping	Equipment repair or replacement to maintain system operations or extend life
	New or upgraded signal equipment or other physical improvements that enhance safety or systems capabilities	Repair or replacement of signal components
	Paving where none existed previously or new sidewalks, curbs or gutters	Repair or replacement even if increasing width of existing sidewalks
	Addition of street lights or conversion of street lights to new fixtures	Replacement or repair of damaged lights
Drainage	Install new or replacement of existing storm drainage in order to increase drainage capacity	Repair of existing storm drainage infrastructure when it deteriorates or cannot handle increases in stormwater

General Government Capital Improvement Plan 2022 Summary					
Projects Approved For Funding in the 2022 Budget					
The following table summarizes the funding sources for each 2022 project. The CIP Workshop file provided in the appendix provides more detailed cost and other information for each project. The Debt section of this budget document describes individual debt issuances by issue, maturity dates, amortization schedules, and projects financed.					
(See the Appendix For Project Details: FY2022 Streets, Drainage, Parks and Facilities & Equipment CIP Document)					
Project Name	Category	Explanation	Funding Source Allocations	Capital Project cost in (000's)	
				FY22 Budget	Future Operating Budget Impact
Roberts Drainage Improvements, Phase I	Drainage	Reconstruct the alley between N. Roberts Road and Daniel Lane and up-size the existing drainage infrastructure from the alley, across 436/440 N. Roberts Road to the creek.	\$125 - CO Bonds - 2022	125	There is no additional associated O&M cost with this project; the project would simply improve the existing drainage.
Library	Public Facilities	Design and Construct a new Library	\$5,000 - GO Bonds - 2022 \$4,000 - CO Bonds - 2022	9,000	The O&M cost associated with this project is estimated to be reflected in the Library Department (450) Budget for staffing, utilities and supplies; IT Department (130) for technology cost; Non-Departmental (199) for copy machine leasing and other services
Neighborhood Parks	Parks	Redesign and Upgrade 12 neighborhood parks	\$450 - GO Bonds - 2022	450	There is no additional associated O&M cost as the parks are already maintained in the Parks Department (410) Budget.
Community Parks	Parks	Redesign and Upgrade 5 community parks	\$500 - GO Bonds - 2022	500	There is no additional associated O&M cost as the parks are already maintained in the Parks Department (410) Budget.
Pool	Parks	New Outdoor Pool facility with added slides and amenities	\$3,100 - GO Bonds - 2021	3,160	The O&M cost associated with this project is estimated to be reflected in the Recreation Department (430) Budget for personnel cost, chemicals, utilities and other maintenance cost.
Signature Park	Parks	Develop and construct the first phase of community park near the Government Center	\$2,000 - GO Bonds - 2021	2,000	The O&M cost associated with this project is estimated to be reflected in the Parks Department (410) for mowing, landscape maintenance and electricity.
Asphalt & Concrete Street Repair Program	Streets	Repair of Streets identified by Staff	\$1,250 - GO Bonds - 2022	1,250	There is no additional associated O&M cost with this project as this is schedule street repairs.
Signal/Mobility Master Plan Update	Streets	Masterplan to develop future signal needs	\$250 - GO Bonds - 2022	250	There is no additional associated O&M cost with this project. This will result in a planning tool to develop future needs. This project will help to determine future O&M cost for Signals.
Lake Ridge Parkway & Hwy 67 Interchange Project	Streets	Improvements of US Highway 67 at Lake Ridge Parkway (partnership with State of Texas) Multi-Year Local participation	\$279 - CO Bonds - 2022	279	
Public Safety Equipment	Streets	Fire Engine & Self Contained Breathing Apparatus (SCBA)	\$1,350 - Tax Notes - 2022	1,350	No additional O&M as this is scheduled replacement equipment. The associated O&M cost is already reflected in the Fire Department (340) Budget.
Total				18,364	

CITY OF CEDAR HILL
Capital Improvement Program

5 Year
FY 2022 - 2026

Public Facilities & Equipment Projects - Summary

Estimated Expenditure (000's)

Project Name/No.	PY Budgeted Amount	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	Total Estimated Cost
1. HVAC System Replacements			\$ 10				\$ 10
2. Elevator Control Replacement			\$ 30				\$ 30
3. Courtroom FF&E Replacment			\$ 10				\$ 10
4. Main Door Hardware Replacement			\$ 20				\$ 20
5. Energy Management Software Replacement			\$ 80				\$ 80
6. Electrical System Replacment			\$ 60				\$ 60
7. Door Hardware Replacement			\$ 10				\$ 10
8. Water Softening System Replacement				\$ 35			\$ 35
9. Council Chamber FF&E Replacement				\$ 20			\$ 20
10. Pumping Pump Replacements				\$ 45			\$ 45
11. Generator/ Transfer Switch/ Battery Backup					\$ 400		\$ 400
12. Fire Engine		\$ 900					\$ 900
12. Public Safety Self Contained Breating Apparatus		\$ 450					\$ 450
Carryover from Previous Years:							
12. New Library	\$ 6,250	\$ 9,000	\$ 14,750				\$ 30,000
13. Access System Replacement	\$ 300						\$ 300
14. Carpet Replacement	\$ 100						\$ 100
15. Technology	\$ 1,000						\$ 1,000
16. Hotel & Conference Center *	\$ 7,500						\$ 7,500
Total:	\$ 15,150	\$ 10,350	\$ 14,970	\$ 100	\$ 400	\$ -	\$ 40,970

Funding Sources

Estimated Amount (000's)

General Obligation Bonds - 2018	\$ 150						\$ 150
General Obligation Bonds - 2019	\$ 1,750						\$ 1,750
Certificates of Obligations - 2019	\$ 300						\$ 300
General Obligation Bonds - 2020	\$ 4,000						\$ 4,000
Certificates of Obligations - 2020	\$ 1,450						\$ 1,450
General Obligation Bonds - 2022	\$ -	\$ 5,000					\$ 5,000
Future G.O. Funding	\$ -		\$ 14,750				\$ 14,750
Taxable Bonds - (Fund 2035)*	\$ 7,500						\$ 7,500
Certificates of Obligations - 2022		\$ 4,000					\$ 4,000
Tax Notes - 2022		\$ 1,350					\$ 1,350
Cash Reserves			\$ 165				\$ 165
Unfunded		\$ -	\$ 55	\$ 100	\$ 400	\$ -	\$ 555
Total:	\$ 15,150	\$ 10,350	\$ 14,970	\$ 100	\$ 400	\$ -	\$ 40,970

* Debt Serviced by Hotel Tax Revenue and is supported thru a private/public partnership. The funding above represents the City's portion of the project (Conference Center). The hotel will be funded by a private developer.

CITY OF CEDAR HILL
Capital Improvement Program

5 Year
FY 2022-2026

Parks Capital Projects - Summary

Estimated Expenditure (000's)

Project Name/No.	PY Budgeted Amount	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total Estimated Cost
1. Trails			\$ 1,500				\$ 1,500
Subtotal:	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500

FUTURE FUNDING (TBD):							
2. 2022 Parks Master Plan			\$ 265				\$ 265
3. Dog Park				\$ 500			\$ 500
4. Future Trails				\$ 3,000	\$ 3,000		\$ 6,000
5. Park Improvements				\$ 200			\$ 200
6. Parkland Acquisition				\$ 350			\$ 350
7. Downtown Trail Extension to Hwy 67					\$ 700		\$ 700
8. David Rush Park Design						\$ 75	\$ 75
Subtotal:	\$ -	\$ -	\$ 265	\$ 4,050	\$ 3,700	\$ 75	\$ 8,090

Carryover from Previous Years:							
9. Preston Trail	\$ 22						\$ 22
10. Neighborhood Parks Improvements	\$ 1,425	\$ 450	\$ 350	\$ 650	\$ 780	\$ -	\$ 3,655
11. Community Parks Improvements	\$ 1,325	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 2,325
12. Outdoor Pool	\$ 4,250	\$ 3,160	\$ -	\$ -	\$ -	\$ -	\$ 7,410
13. Senior Center Building Upgrades	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
14. Signature Park	\$ 2,500	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Total:	\$ 10,022	\$ 6,110	\$ 2,615	\$ 4,700	\$ 4,480	\$ 75	\$ 28,002

Funding Sources

Estimated Amount (000's)

Beautification Fund (0317)	\$ 22						\$ 22
TPWD Grant Funding of Pool	\$ 750						\$ 750
General Obligation Bonds - 2018	\$ 1,475						\$ 1,475
General Obligation Bonds - 2019	\$ 4,700						\$ 4,700
General Obligation Bonds - 2020	\$ 3,075						\$ 3,075
Certificates of Obligation - 2022		\$ 3,160					\$ 3,160
General Obligation Bonds - 2022		\$ 2,950					\$ 2,950
Unfunded Project	\$ -		\$ 265	\$ 4,250	\$ 4,480	\$ 75	\$ 9,070
Future Funding (G.O. Bonds)	\$ -		\$ 2,350	\$ 450			\$ 2,800
Total:	\$ 10,022	\$ 6,110	\$ 2,615	\$ 4,700	\$ 4,480	\$ 75	\$ 28,002

CITY OF CEDAR HILL
Capital Improvement Program

5 Year
FY 2022-2026

Streets Capital Projects - Summary

Estimated Expenditure (000's)

Project Name/No.	PY Budgeted Amount	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total Estimated Cost
1. Asphalt & Concrete Street Repair Program		\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ 1,250
2. US Hwy-67 Landscaping, Phase 2		\$ -	\$ 500		\$ -	\$ -	\$ 500
Subtotal:	\$ -	\$ 1,250	\$ 500	\$ -	\$ -	\$ -	\$ 1,750

FUTURE FUNDING: (TBD)							
3. Lake Ridge Parkway & Hwy 67 Interchange Project		\$ 279	\$ 279	\$ 279	\$ 279	\$ 279	\$ 1,395
4. Downtown Infrastructure		\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 4,000
5. Major Concrete Street Reconstruction		\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 1,000
3. Asphalt & Concrete Street Repair Program		\$ -	\$ -	\$ 1,250	\$ -	\$ 1,250	\$ 2,500
6. Duncanville Rd Widening (7th Call-\$10,450,000)		\$ -	\$ -	\$ 2,000	\$ 4,000	\$ 4,000	\$ 10,000
Subtotal:	\$ -	\$ 279	\$ 2,779	\$ 3,529	\$ 6,779	\$ 5,529	\$ 18,895

Carryovers from Previous Year:							
7. Asphalt & Concrete Street Repair Program (PW-Unassigned)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
8. Downtown Street Reconstruction, Phase 1 & 2 (PW-Unassigned)	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
9. Street Lighting Improvements (Minor Streets) (PW19-0005)	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
10. Signal/Mobility Master Plan (PW18-0016)	\$ 150	\$ 250	\$ 250	\$ -	\$ -	\$ -	\$ 650
11. Signal @ Wintergreen Rd & New Clark Rd (PW09-0043)	\$ 489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489
12. US Hwy-67 Landscape Project (PW17-0008)	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
13. Safe Routes to School (PW18-0004)	\$ 678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678
14. Wintergreen Rd & Duncanville Rd Intersection (PW10-0009)	\$ 464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464
15. Illuminated Street Name Signs (PW17-0011) (TXDOT Intersections)	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
16. Joe Wilson Rd. Improvements at Hwy 67 (PW18-0020)(Fuel City)	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Total:	\$ 10,081	\$ 1,779	\$ 3,529	\$ 3,529	\$ 6,779	\$ 5,529	\$ 31,226

Funding Sources

Estimated Amount (000's)

General Obligation Bonds - 2018 (\$2,025*)	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720
General Obligation Bonds- 2019 (\$1,700*)	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700
General Obligation Bonds- 2020 (\$3,500* Total): (2,500 Nov 2017 & 1,000 Previous Approval)	\$ 2,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300
Cert. of Obligation Bonds- 2020 (\$4,000*)	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
NCTCOG Funding-CMAQ/STBG Grant-Signal Project at Wintergreen and New Clark	\$ 297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297
Fund 2027 (2008 G.O. Fund Balance)-\$464,000 Wintergreen & Duncanville Intersection & \$600,000 Illuminated Street Name Signs	\$ 1,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,064
General Obligation Bonds- 2022 (\$1,500)	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Certificates of Obligation Bonds- 2022		\$ 279					
Future Approved General Obligation Bonds	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ 750
Unfunded Project	\$ -	\$ -	\$ 2,779	\$ 3,529	\$ 6,779	\$ 5,529	\$ 18,616
Total:	\$ 10,081	\$ 1,779	\$ 3,529	\$ 3,529	\$ 6,779	\$ 5,529	\$ 30,947

*Original Bond Sale Amount

CITY OF CEDAR HILL
Capital Improvement Program

5 Year
FY 2022-2026

Drainage Capital Projects - Summary

Estimated Expenditure (000's)

Project Name/No.	PY Budgeted	FY	FY	FY	FY	FY	Total Estimated Cost
	Amount	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	
1. Roberts Drainage Improv. Phase I	\$ -	\$ 125	\$ 700	\$ -	\$ -	\$ -	\$ 825
2. Downtown Reg. Detention	\$ -	\$ -	\$ -	\$ 500	\$ 700	\$ -	\$ 1,200
Carryover from Previous Years:							
Total:	\$ -	\$ 125	\$ 700	\$ 500	\$ 700	\$ -	\$ 2,025
Funding Sources							
	Estimated Amount (000's)						
Certificates of Obligation Bonds - 2022	\$ -	\$ 125					\$ 125
Future Funding	\$ -		\$ 700	\$ 500	\$ 700		\$ 1,900
Total:	\$ -	\$ 125	\$ 700	\$ 500	\$ 700	\$ -	\$ 2,025

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Building Capital Maintenance Fund

(1000)

This is a General Governmental Fund and classified as a non-major governmental fund and grouped with non-major capital projects. The fund was established in FY 2004 with intentional transfers from the General Fund for the purpose of creating a fund for emergency and unforeseen repairs to City buildings such as HVAC systems and roofs.



Building Capital Maintenance Fund
Revenue, Expenses and Changes in Fund Balance
Fund 1000



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 180,095	\$ 184,438	\$ 287,659	\$ 287,659	\$ 289,279		
REVENUES							
Interest income	4,343	3,221	1,800	1,620	250	(1,550)	-86%
Interfund transfer in	-	100,000	-	-	-	-	0%
TOTAL OPERATING REVENUES	4,343	103,221	1,800	1,620	250	(1,550)	-86%
EXPENDITURES							
Capital	-	-	-	-	-	-	0%
Transfer to Another Fund	-	-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	0%
NET CHANGE	4,343	103,221	1,800	1,620	250		
ENDING FUND BALANCE	\$ 184,438	\$ 287,659	\$ 289,459	\$ 289,279	\$ 289,529		

Street Impact Fees
(Funds 2511 - 2514)
(all zones)

This a non-major governmental fund. Impact Fees are authorized by Chapter 395 of the Texas Local Government Code. The most recent local authorization and setting of the City's Impact Fees was established by Ordinance 2012-478. Impact Fees are reviewed every 5 years by a council appointed Advisory Committee. The committee meet semi-annually. Historically the City has utilized Impact Fees to offset debt service costs on impact fee eligible capital projects in accordance with the Capital Improvement Plan adopted as part of the Impact Fee Ordinance.



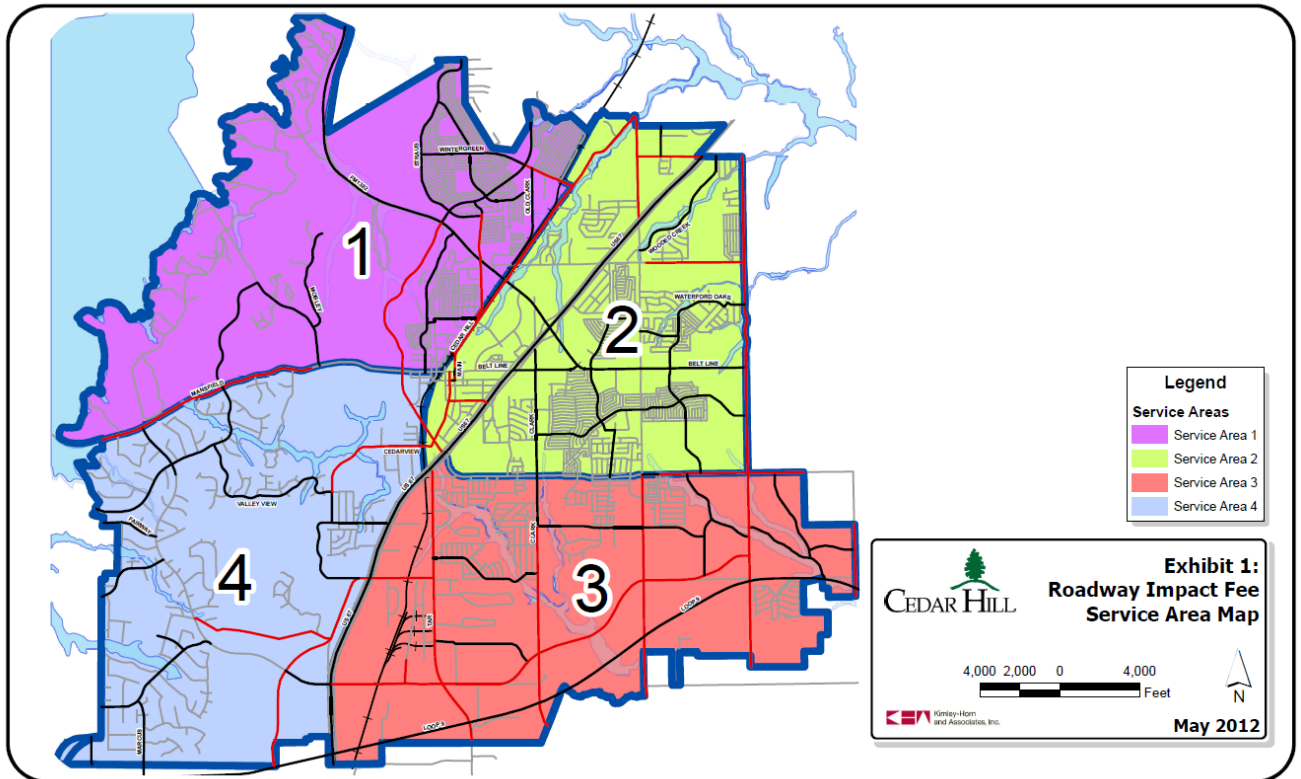
PROPOSED BUDGET
FY 2021-2022

Street Impact Fees
Revenue, Expenses and Changes in Fund Balance
Summary of Funds (2511 - 2514) - All Zones



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 4,122,739	\$ 4,609,571	\$ 4,570,918	\$ 4,570,918	\$ 4,321,918		
REVENUES							
Interest income	86,750	63,661	39,201	26,000	3,900	(35,301)	-90%
Street Impact Fees	400,081	236,686	261,549	264,000	260,000	(1,549)	-1%
Transfer from another fund	-	-	-	-	-		
TOTAL OPERATING REVENUES	486,831	300,347	300,750	290,000	263,900	(36,850)	
EXPENDITURES							
Transfer to Debt Service Fund	-	339,000	339,000	539,000	210,000		
Street Impact Fee Study	-	-	-	-	166,668		
TOTAL OPERATING EXPENDITURES	-	339,000	339,000	539,000	376,668		
NET CHANGE	486,831	(38,653)	(38,250)	(249,000)	(112,768)		
ENDING FUND BALANCE	\$ 4,609,571	\$ 4,570,918	\$ 4,532,668	\$ 4,321,918	\$ 4,209,150		

STREET IMPACT FEES MAP



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Street Construction Fund

(2600)

This is a non-major capital project fund. The fund was established designating funds for street maintenance and construction and special projects for the improvements throughout the community. Transfers are made from the General Fund when reserves are sufficient. The funds are committed by policy of the City Council and authorization of spending of funds can only be by City Council. The City Council can authorize these funds to be transferred back to the General Fund.



PROPOSED BUDGET FY 2021-2022

Street Construction Fund
Revenue, Expenses and Changes in Fund Balance
Fund 2600



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 2,044,080	\$ 1,747,005	\$ 1,878,609	\$ 1,878,609	\$ 2,791,260		
REVENUES							
Interest income	39,614	31,604	25,250	12,651	6,000	(19,250)	-76%
Miscellaneous income	20,000	-	24,500	-	-	(24,500)	-100%
Transfer in from the General Fund	-	100,000	-	900,000	-	-	0%
TOTAL OPERATING REVENUES	\$ 59,614	\$ 131,604	\$ 49,750	\$ 912,651	\$ 6,000	\$ (43,750)	-88%
EXPENDITURES							
Transfer to the General Fund	-	-	-	-	-	-	-
PID Project	356,689	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	356,689	-	-	-	-	-	-
NET CHANGE	(297,075)	131,604	49,750	912,651	6,000	(43,750)	
ENDING FUND BALANCE	\$ 1,747,005	\$ 1,878,609	\$ 1,928,359	\$ 2,791,260	\$ 2,797,260	\$ (43,750)	

In Budget Year 2018-2019, the City entered into a participation agreement with Winding Hollow PID to construct a screening wall. The screening was completed at a cost of \$356,389. The Winding Hollow PID further agreed to reimburse the City in equal annual amounts over a period of 15 years. The PID will budget the reimbursement and reflect the reimbursement in their 5-year service plan.

Payments to date are as follows for the PID Wall:

FY2018-2019	\$20,000
FY2019-2020	\$24,500
FY2020-2021	\$24,500
FY2021-2022	\$24,500 (budgeted)

Restricted Streets Fund

(2601)

This is a non-major capital project fund . The funds are restricted for street construction and maintenance in specified segments of streets. This fund is the City's former Street Prorata Fund.



**PROPOSED BUDGET
2021-2022**

Restricted Streets Fund
Revenue, Expenses and Changes in Fund Balance
Fund 2601



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	YTD ACTUAL	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 374,139	\$ 382,713	\$ 390,235	\$ 396,535	\$ 396,535	\$ 398,731		
REVENUES								
Interest income	8,574	7,522	6,300	1,709	2,195	350	(5,950)	-94%
Transfer in from the General Fund	-	-	-	-	-	-		
TOTAL OPERATING REVENUES	8,574	7,522	6,300	1,709	2,195	350	(5,950)	-94%
EXPENDITURES								
Transfer to the General Fund	-	-	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-	
NET CHANGE	8,574	7,522	6,300	1,709	2,195	350		
ENDING FUND BALANCE	\$ 382,713	\$ 390,235	\$ 396,535	\$ 398,245	\$ 398,731	\$ 399,081	\$ -	

Downtown/City Center Fund

(2602)

This is a non-major capital project fund . The Funds are restricted for projects related to City Center and Downtown. The funds were allocated to Downtown/City Center projects from a settlement with Grand Prairie. The funds were transferred from Fund 5002 in fiscal year 2018.



PROPOSED BUDGET 2021-2022

Downtown/City Center Fund
Revenue, Expenses and Changes in Fund Balance
Fund 2602



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 925,161	\$ 946,461	\$ 706,960	\$ 706,960	\$ 661,878		
REVENUES							
Interest income	21,300	16,053	10,200	3,917	1,000	\$ (9,200)	-90.20%
Transfer in	-	-	-	-	-	-	
TOTAL OPERATING REVENUES	21,300	16,053	10,200	3,917	1,000	(9,200)	-90.20%
EXPENDITURES							
Special Services	-	255,554	75,000	49,000	13,970	(61,030)	-81%
Transfer to the General Fund	-	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	-	255,554	75,000	49,000	13,970	(61,030)	-81%
NET CHANGE	21,300	(239,501)	(64,800)	(45,083)	(12,970)		
ENDING FUND BALANCE	\$ 946,461	\$ 706,960	\$ 642,160	\$ 661,878	\$ 648,908		

Drainage Capital Fund

(2700)

This is a non-major capital project fund. The fund was established designating funds for drainage maintenance and construction. Transfers are made from the General Fund of the City per council policy and only as reserves in the General Fund will allow. The funds are restricted for drainage and retention infrastructure.



PROPOSED BUDGET FY 2021-2022

**Drainage Capital Fund
Revenue, Expenses and Changes in Fund Balance
Fund 2700**



	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 574,706	\$ 586,177	\$ 586,177	\$ 589,474		
REVENUES						
Interest income	11,471	9,700	3,297	500	(9,200)	-94.8%
Transfer in from the General Fund	-	-	-	-		
TOTAL OPERATING REVENUES	\$ 11,471	\$ 9,700	\$ 3,297	\$ 500	\$ (9,200)	-94.8%
EXPENDITURES						
Transfer to the General Fund	-	-	-	-		
Capital	-	-	-	-		
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	
NET CHANGE	11,471	9,700	3,297	500	(9,200)	
ENDING FUND BALANCE	\$ 586,177	\$ 595,877	\$ 589,474	\$ 589,974	\$ (9,200)	

Drainage Detention Fund

Fund 2701

This is a non-major capital project fund. The fund was established from developer contributions for maintenance and upkeep of the Uptown Regional Detention Facility. The funds are restricted.



PROPOSED BUDGET FY 2021-2022

Drainage Detention Fund
Revenue, Expenses and Changes in Fund Balance
Fund 2701



	ACTUAL 2019-2020	BUDGET 2020-2021	YTD ACTUAL	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
	\$ 94,413	\$ 95,650	\$ 95,650	\$ 95,650	\$ 111,263		
REVENUES							
Interest income	1,237	800	475	613	100	(700)	-88%
Developer Contributions	-	-	15,000	15,000	-		
Transfer in from the General Fund	-	-	-	-	-		
TOTAL OPERATING REVENUES	1,237	800	15,475	15,613	100	(700)	-88%
EXPENDITURES							
Transfer to the General Fund	-	-	-	-	-	-	
Comp Plan Studies	-	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	
NET CHANGE	1,237	800	15,475	15,613	100		
ENDING FUND BALANCE	\$ 95,650	\$ 96,450	\$ 111,125	\$ 111,263	\$ 111,363		

**Park Development Fee Fund
Donations, East and West
(Funds 3000, 3001 & 3005)
(All Cells)**

This is a non-major special revenue fund. The funds include donations and park development fees. Park Development Fees are dedicated at the time of development or platting.



**PROPOSED BUDGET
FY 2021-2022**

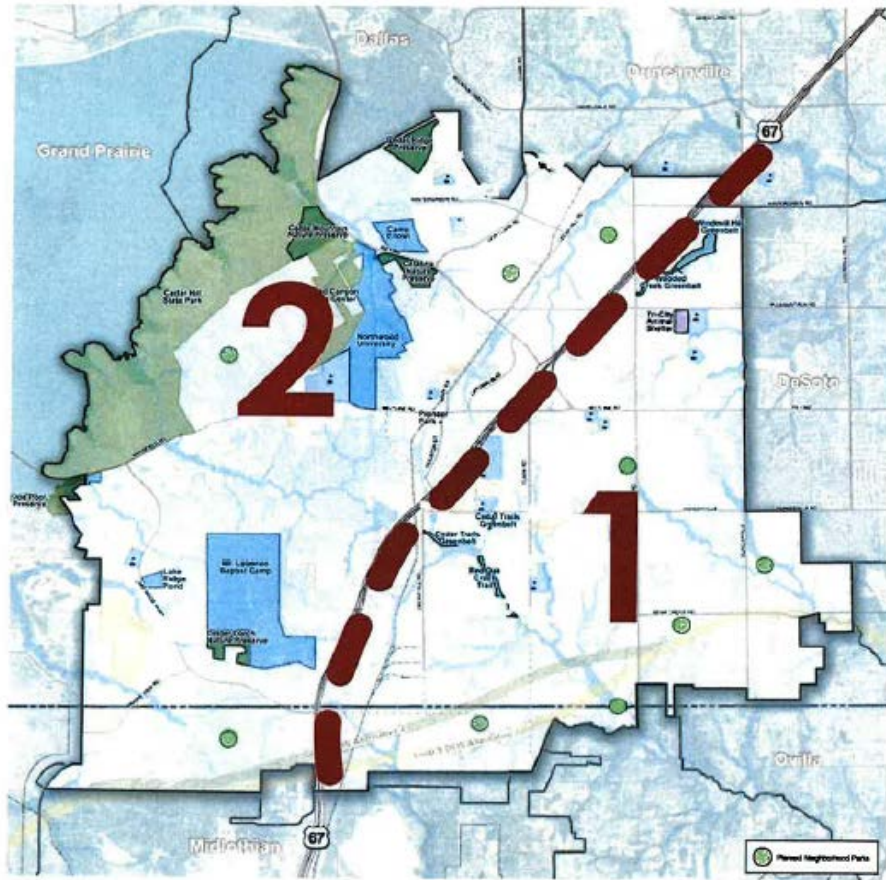
Park Development Fee Fund
Revenue, Expenses and Changes in Fund Balance
Funds (3000, 3001 & 3005)
Donation, East and West



	ACTUAL 2018-2019	ACTUAL 2019-2020	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2021-2022	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 116,119	\$ 141,841	\$ 42,204	\$ 42,204	\$ 277,460		
REVENUES							
Interest income	3,612	2,130	1,100	356	57	(1,043)	-95%
Fees	22,110	21,059	10,000	234,900	57,700	47,700	477%
Miscellaneous Income	-	141,417	-	-	-	-	0%
TOTAL OPERATING REVENUES	25,722	164,606	11,100	235,256	57,757	46,657	420%
EXPENDITURES							
Playground Improvements	-	144,576	10,000	-	-	(10,000)	0%
Buildings and other Improvements	-	8,250	-	-	-	-	0%
Transfers to Another Fund	-	111,417	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	-	264,243	10,000	-	-	(10,000)	0%
NET CHANGE	25,722	(99,637)	1,100	235,256	57,757		
ENDING FUND BALANCE	\$ 141,841	\$ 42,204	\$ 43,304	\$ 277,460	\$ 335,217		

BUDGET FY2021-22

PARKS DEVELOPMENT FEES MAP



Ordinance No.2019-694

Parks Development Fees Zones adjusted from (4) zones to (2) zones as pictured above

Park Zone 1 = The area of land within the city limits of the City of Cedar Hill to the **East** of Highway 67

Park Zone 2 = The area of land within the city limits of the City of Cedar Hill to the **West** of Highway 67

GLOSSARY

Accrue - To increase, grow or accumulate over time.

Accrual Basis of Accounting: A method of accounting where revenues are recorded when the service is given and the expenses are recognized when the benefit is received, regardless of the timing of related cash flows.

Account Number - An expenditure category such as salaries, supplies or vehicles

Ad Valorem Tax: A tax levied on the assessed value of real estate and personal property. This tax is also known as a property tax.

Adopted Budget: The proposed budget as initially formally approved by the City Council

Amended Budget: The adopted budget as formally adjusted by the City Council (revised budget).

Amortization: The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appraised Value - An estimate of value for the purpose of taxation (Note: Property Values are established by the Dallas and Ellis County Appraisal Districts.)

Appropriation (Budget) Ordinance- The official authorization made by the City Council which gives legal authority for City officials City to incur obligations and expend resources. The City's appropriation level is set at the fund level.

ARB - Appraisal Review Board

Assessed Valuation - A value that is established for real or personal property to be used as a basis for levying property taxes (Note: Property values are established by the Dallas and Ellis County Appraisal Districts.)

Assets: Resources owned or held by the City that have monetary value

Assigned Fund Balance: Represents resources set aside ("earmarked") by the City for a particular purpose.

Balanced Budget - A budget adopted by the City Council and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Bond - A written promise to pay a specific sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects such as buildings, streets and bridges.

Bonded Debt - That portion of indebtedness represented by outstanding bonds

Budget - A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services

Budget Calendar - The schedule of key dates or milestones which the City departments follow in the preparation, adoption and administration of the Budget.

GLOSSARY

Budget Document - The instrument used by City staff to formulate a comprehensive financial program for the City Council

Budget Ordinance (see Appropriation Ordinance)

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 limits of available appropriations and revenues.

Capital Expenditures - Resources used for the acquisition of construction and/or large purchases.

Capital Improvement Project (CIP)- An expenditure plan that provides long-lasting physical improvements to the City. Expenditures are incurred over a fixed period of several years.

Capital Outlay Expenditure- Expenditure category that result in the acquisition of or addition to fixed assets or an expenditure to extend the useful life of a fixed asset. (see fixed asset)

CDC - Community Development Corporation

Cell - A planning term used to define 36 specific areas in the Parks Master Plan. Cells are areas where neighborhood park facilities must be placed. Cells vary in size, depending on projected housing density, population and topography.

Certificate of Obligation - A debt instrument that may or may not involve an election; Following a published notice of intent to issue C.O. debt, voters may petition the City Council to conduct an election. If no election is called, the City Council may issue C.O. debt.

Certified Appraisal Roll – The final property appraisals roll, as calculated by Dallas and Ellis County Appraisal Districts. The certified roll is required to be prepared by the districts by July 25th of each year.

CHISD - Cedar Hill Independent School District

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 Funds - Funds used to account for the accumulation of resources, for the payment of principal and interest on debt instruments issued by the City.

Deferred (Unearned) Revenue- Cash received from customers in advance of services received. Recorded as a liability under general accepted accounting principles. Used primarily for operations of the Alan E. Simms Recreation Center where annual memberships are recorded as deferred (unearned) revenue.

Delinquent Taxes - Taxes that remain unpaid after the tax due date. A penalty for non- payment of taxes is attached to the assessment.

Department - A subdivision of the City government organization responsible for specific services. All departments are singular units grouped by category under one of four divisions. An example would be the Parks Department under the Community Services Division.

Depreciation - The loss of value, as a result of time and/or usage

GLOSSARY

EEOC - Equal Employment Opportunity Commission

Effective Tax Rate (ETR): *Prior to fiscal year 2021 the Effective Tax Rate was used to describe tax calculations.* The ETR is defined by State Law as the tax rate that will raise the same amount of property tax revenue as the previous year, based on properties taxed in both years for a levying entity. The new terminology is the NNR (see NNR)

EMS - Emergency Medical Services

Encumbrance - The commitment of appropriated funds to purchase an item or service; To encumber funds means to set aside or commit monies for future expenditures. (Note: an encumbrance is not an expenditure.)

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. An example of an Enterprise Fund is the Water and Sewer Fund.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the City Council.

Executive Summary - The opening section of the Budget which provides the City Council and the public with a general summary of the most important aspects of the Budget, changes from the current and previous fiscal years and the views and recommendations of the City Manager

Expenditure - Outflow of funds paid for an asset or goods and services. This term applies to all funds.

Financial Depository - The banking institution where the City deposits its funds

Fiscal Policy - The City's policies with respect to taxes, spending and debt management as they relate to government services, programs and capital investment; reflects a set of principles for the planning and programming of government budgets

Fiscal Year (FY) – A period of 12 consecutive months designated as the beginning and ending period for recording financial transactions. Cedar Hill has specified October 1st to September 30th as its fiscal year. The budget year is synonymous with the FY.

FY2020/21 – The fiscal year beginning October 1, 2020 – September 30, 2021

Fixed Assets - Assets of long-term character intended to be held or used, such as land, buildings, machinery, furniture and other equipment

Franchise Fee (Taxes) - A fee (tax) levied by the City Council on businesses (usually a public utility) that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.

Full-Time Equivalent (FTE) – Describes a position for an employee working a 40 hr. work week for 52 weeks a year (or 2,080 annual hours). The FTE for firefighters is 2,912 annual hours. *1 FTE = 2,080 annual hours or 1 FTE firefighter = 2,912 annual hours. FTE ≠ the number of staff members.*

Fund – A set of self-balancing accounts that has the recordings of all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund, Enterprise Fund, Trust and Agency Funds, Internal Service Fund and Special Assessment Fund.

GLOSSARY

Fund Balance - The excess of assets over liabilities, also known as working capital in enterprise funds. Negative fund balances are referred to as a deficit.

Full-Accrual Accounting Basis - Accounting method where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred

GAAP (Generally Accepted Accounting Principles): Conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

General Fund - The largest fund within the City. The General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. This fund usually includes most of the basic operating services such as fire and police protection, finance, data processing, parks and recreation, libraries, public works and general administration.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, building, and improvements. The repayment of these bonds is usually made from the General Fund and these bonds are backed by the full faith and credit of the issuing government.

GIS - Geographic Information System is a computerized database system utilizing maps, aerial photos and blueprints that are scanned into the system. The database allow more precise pinpointing of water mains, sewer lines, etc.

Grants - Contributions from another government to be used or expended for a specific purpose, activity or facility.

I & I - Inflow and Infiltration is ground water that enters the City's wastewater system. I and I occur at cracks and bad joints in the sewer lines and manholes.

Another source of I and I is missing clean outs on service lines. A large amount of I and I leads to Sanitary Sewer Overflows (SSOs).

I & S - Interest and Sinking is the portion of the tax rate that is dedicated to the payment of outstanding debt.

Impact Fees - A fee charged to new development to help defray the cost of expanding or building infrastructure to support the new development.

Inter-Fund Transfers - Amounts transferred from one City fund to another City fund for purposes such as reimbursement of expenditures, general administrative services, debt service or payments-in-lieu of taxes.

Internal Service Funds - A fund that is used to account for the purchases of equipment that costs in excess of \$5,000 per unit. The equipment is leased to the City's operating department which is equal to the City's yield on investments.

ITB - Invitation to Bid is extended by the City to vendors for the purchase of goods and/or services over \$25,000. State law requires that the bid be awarded to the most responsible vendor producing the lowest price.

LAN - Local Area Network is a computer software program that connects several computers in one building.

Lease/Rental Expenditures - Expenditure category for use of equipment/facility or land owned by another party for a specified term such as equipment rentals, annual software user fees, and departmental payments to the Equipment Replacement Fund for items purchased via that fund on a lease back arrangement.

Levy - To impose taxes, a special assessments or service charges for the support of city activities

GLOSSARY

Liability- Debt or other legal obligations arising out of transactions or contractual obligations in the past they must be liquidated, paid, renewed, or refunded at some future date.

Line-Item Budget - A budget that lists each expenditure category (salary, materials, telephone service travel, etc.) separately, along with the dollar amount budgeted for each specified category

Long-Term Debt - Debt with a maturity of more than once a year after the date of issuance

Maintenance Expenditures – Expenditure category that includes the upkeep, servicing and care of vehicles, machinery, computers, water systems, software, radios and other items.

Mgd - Millions of gallons of water per day

M.I.C.U. - Mobile Intensive Care Unit

Miscellaneous Expenditures – Expenditure category that includes publications and dues, training, uniforms, meetings and luncheons, travel/mileage and other expenditures that are not captured in another expenditure category.

Modified Accrual Basis of Accounting - Accounting method where revenues are recognized when they are available, and expenditures are recognized at the time they are paid

Municipal - Pertaining to a city or its government.

M&O – Acronym for “maintenance and operations.” For operational budgets, M&O is the recurring costs associated with operational activity. M&O as used in tax rate discussions, is the portion of the tax rate that is applied to the General Fund.

MUTCD - Manual on Uniform Traffic Control Devices

NCTCOG - North Central Texas Council of Governments

NNR - New Revenue Rate (NNR). The NNR tax rate is a calculation used to compare the last year's revenue and the current year's property values. The NNR is the tax rate needed to effectively raise the same amount of tax revenue the City had in the previous fiscal year. (see ETR)

Non-Departmental- Referring to activities, revenues and expenditures that are not assigned to a particular Department.

O & M (Operations and maintenance) – Expenditures for routine supplies and maintenance which are necessary for the daily operation of a department or division.

Operating Budget - The portion of the Budget which pertains to daily operations that provide basic governmental services. The operating Budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Ordinance – a formal legislative enactment of the City Council

PACT – Police and Community Team

Per capita - A common measurement of the proportion of some statistic to individual resident determined by dividing the statistic by the current population.

Personnel Expenditures – Expenditure category that includes salaries, wages, and related fringe benefits including (taxes, health benefits, other benefits)

Position (see Full-Time Equivalent)

GLOSSARY

Proposed Budget- The financial plan initially developed by departments and the City Manager which is then presented to the City Council for approval.

Property Tax - Ad-valorem taxes are levied on both real and personal property according to the property's valuation and the tax rate.

Proprietary Funds - Funds that must conform to existing conditions and/or restrictions

PSO - Public Safety Officer is a civilian City employee who helps with administrative duties at the Police Department.

Reserve - An account used to indicate that 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, grants, shared revenues and interest income.

Revenue Bonds - Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

RFP - Request for Proposal (s) from vendors. This procurement method differs from a bid procedure in that it is typically used to procure professional services. This method allows for negotiation of price and a term before a contract for goods and/or services is signed.

ROFC - Rate of Flow Controller is the rate of water the City of Dallas (the City's potable water supplier) will deliver in one day. The City's current ROFC setting is 8.4 mgd. When the City's ground storage is full, the valve closes until the tank is four feet below the top, and then the valve will reopen. When more water is needed, the City may request an increase to the ROFC from the City of Dallas.

Restricted - Represents resources subject to externally enforceable constraints.

Retained Earnings- The accumulated earnings of an Enterprise fund or Internal Service Fund which have been retained in the fund and which are not reserved for any specified purpose.

SCADA - Supervisory Control and Data Acquisition is a water and sewer monitoring and control device that alerts the main computer via radio frequency that monitors the water level in the water tanks and reports any problem with the sewer lift stations located within the City

Services Expenditures – Expenditure category used for mostly contractual or outsourced activity such as professional services from attorneys, engineers, accountants, printing services, insurance firms, subscription services, IT Network Charges, third party providers and other consultants.

Special Revenue Funds - Funds that account for proceeds of specific revenue sources that are restricted to expenditures for specific purposes

Supplies Expenditures – Expenditure category that includes expendable materials needed for operations such as office supplies, items to run programs, computer supplies, postage, minor equipment, fuel and oils, chemicals, etc.

GLOSSARY

Tax Levy - The total revenues to be raised by ad-valorem taxes for expenditures as authorized by the City Council

Tax Base- The total value of all real and personal property in the City as of January 1st of each year, as certified by the Dallas and Ellis County Appraisal Districts. The tax base represents the net taxable value after exemptions.

Tax Increment Financing (TIF) - A financing tool used to finance certain types of development costs primarily for the redevelopment of blighted areas and for construction of low- and moderate-income housing. With a TIF, the taxing entity "captures" the additional property taxes generated by the development over and above the pre-development tax revenue and uses the resultant "tax increments" to finance the development costs.

Tax Ordinance - The official enactment by the City Council to establish legal authority for city officials to levy property taxes.

Tax Rate - The amount to multiply by the tax levy to determine the revenue to be collected. The amount of tax levied for each \$100 of valuation. The tax rate is comprised of two components: the debt service rate (I&S), and the maintenance and operations (M&O) rate.

Tax Roll (see tax base)

TRA - Trinity River Authority

Transfers Expenditure Category (see Inter-Fund Transfers)

Unencumbered Balance - Available funds for future purchases

Utilities Expenditures – Expenditure category that includes services for electricity, telephone, cable, internet, cell phones, water, gas, etc.

Unassigned Fund Balance: The difference between total fund balance and non-spendable, restricted, committed and assigned components.

Voter Approval Tax Rate (VATR) – The legal maximum (3.5%) over the M&O portion of the NNR allowed by law without voter approval.

WAN - Wide Area Network is a computer software program that connects computers between buildings.

Water and Sewer Fund - A fund established to account for operations of the water and sewer system. It is operated similarly to private business enterprises, focusing on cost recovery.

Water/Wastewater Ordinance - The official enactment by the City Council to establish the legal authority for City officials to adjust the water rate and wastewater services.

Working Capital (see retained earnings) – The current assets less the current liabilities of a fund. Working capital does not include long-term assets or liabilities. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

ZTR - A lawn mower that is able to turn in zero degrees.