

# FY2022-2023 ADOPTED BUDGET CITY OF CEDAR HILL, TEXAS



# City of Cedar Hill

## Fiscal Year 2022-2023

### Budget Cover Page

#### (Adopted)

This budget will raise more revenue from property taxes than last year's budget by an amount of **\$3,302,176**, which is a **10.51** 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 **\$230,242**.

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

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

<b>Property Tax Rate Comparison</b>	<b>2021-2022</b>	<b>2022-2023</b>
Property Tax Rate:	\$0.697029/100	\$0.657000/100
No New Revenue Tax Rate (NNR):	\$0.647467/100	\$0.597583/100
NNR Maintenance & Operations Tax Rate:	\$0.488070/100	\$0.444901/100
Voter Approval Tax Rate:	\$0.706559/100	\$0.659439/100
Debt Rate:	\$0.178878/100	\$0.176437/100

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

<b>Summary of Debt Outstanding:</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
General Obligation Debt (GO):	\$57,095,000	\$14,941,011	<b>\$72,036,011</b>
Certificates of Obligation (CO):	\$25,840,000	\$10,079,432	<b>\$35,919,432</b>
Taxable Notes	\$4,040,000	\$329,537	<b>\$4,369,537</b>
<b>Total</b>	<b>\$86,975,000</b>	<b>\$25,349,980</b>	<b>\$112,324,980</b>

## **Information Required for Texas Local Government Code - Chapter 140.0045**

The table below itemizes certain expenditures required in certain political subdivision budgets

	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Estimated</b>	<b>FY23 Proposed</b>
<b>Required Newspaper Publications</b>	11,263	5,834	15,135	9,000	15,000
<b>State Legislative Lobbying</b>	156,300	70,068	52,200	52,200	52,200

BUDGET FY2022-23

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# CITY OF CEDAR HILL

## 2022-2023 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



**ADMINISTRATION**  
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Cedar Hill, TX 75104  
O. 972.291.5100  
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August 5, 2022

Mayor and City Council:

It is with great pleasure that I submit for your consideration the FY 2023 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, neighborhood walks, Let's Talk online engagement platform, and citizen committees.

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 Police and Fire Departments are collaborating on a Joint Public Safety Strategic Plan to identify and plan for our community's public safety needs and expectations. The City solicited broad public input from our residents and businesses on this plan to ensure it reflected our community's priorities. The Police and Fire Departments continue to enhance youth engagement in public safety through the annual public safety youth summit, Police Chief's roundtable, High School Fire Academy, and other outlets. Our Police Department continues to engage neighborhoods through coordinating neighborhood walks and participating in neighborhood meetings. Additionally, we continue response efforts for the Coronavirus pandemic including preventative safety and enhancing awareness of mental health resources.

**Bond Implementation** – The City continues to implement the 2017 bond program, with the two crown jewels of the bond, the new Community Pool and Library, Museum, and Signature Park, beginning construction this year. As we plan for the opening of these facilities in 2023 – 2024, we are reviewing the long-term operations and maintenance plans. Additionally, public input will be solicited for the Crawford Park Master Plan, and streets and infrastructure improvements continue throughout the City.

**Planning & Development** – Cedar Hill has a deeply ingrained culture of planning. The Comprehensive Plan – Cedar Hill Next was adopted by City Council in 2022. The Comprehensive Plan will be integrated and aligned with the Economic Development Strategic Plan. The Water & Wastewater Master Plan will begin development in 2022 – 2023, and the West Midtown Development Plan and joint Public Safety Strategic Plan are in progress. Part of the City's distinctive character is its natural beauty. In order to highlight this, a cohesive identity for the Nature Corridor will be established and a plan for the expansion of the brand identity of Cedar Hill will be developed.

Residential and commercial development continues to increase. 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. Pratt Industries, Inc., the world's largest, privately-held producer of 100% recycled containerboard, will locate a regional manufacturing and innovation center at the High Point 67 campus and will serve as its primary tenant. Additionally, Texas Health Resources hospital and development will bring one of the largest industries in North Texas to our community. The Lake Moreno mixed-use project in historic downtown is envisioned to bring a mix of retail, restaurants, artisan space, and residential dwellings. The City continues to see single-family residential development interest in the vicinity of future Loop 9. The second phase



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of the Bear Creek Ranch subdivision, The Vineyards, and the Stonehill development are just a few of the residential developments that will bring new residents to our community.

**Communications** – The City continues efforts to plan and implement targeted communications campaigns and initiatives to engage the community including the Welcome to Cedar Hill Tour and focusing efforts on outreach and engagement of the Hispanic/Latino community. Another major initiative is to develop a plan to establish a cohesive identity for the Nature Corridor and expansion of the brand identity of Cedar Hill.

**Community Engagement & Neighborhood Revitalization** – The City continues to enhance community engagement and leadership development and recognition through the continuation of the successful programs including neighborhood walks and the Citizens Leadership Academy. The Distinctive Character program is being reinvigorated, and the City continues to conduct targeted community surveys to assess satisfaction with general City services and public safety services. Citywide services for residents 55+ continue to be advanced including an action plan for a transportation program.

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*

Greg Porter  
City Manager

## DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Cedar Hill  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Presentation Award to the **City of Cedar Hill, Texas**, for its Annual Budget for the fiscal year beginning **October 1, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communication device.

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

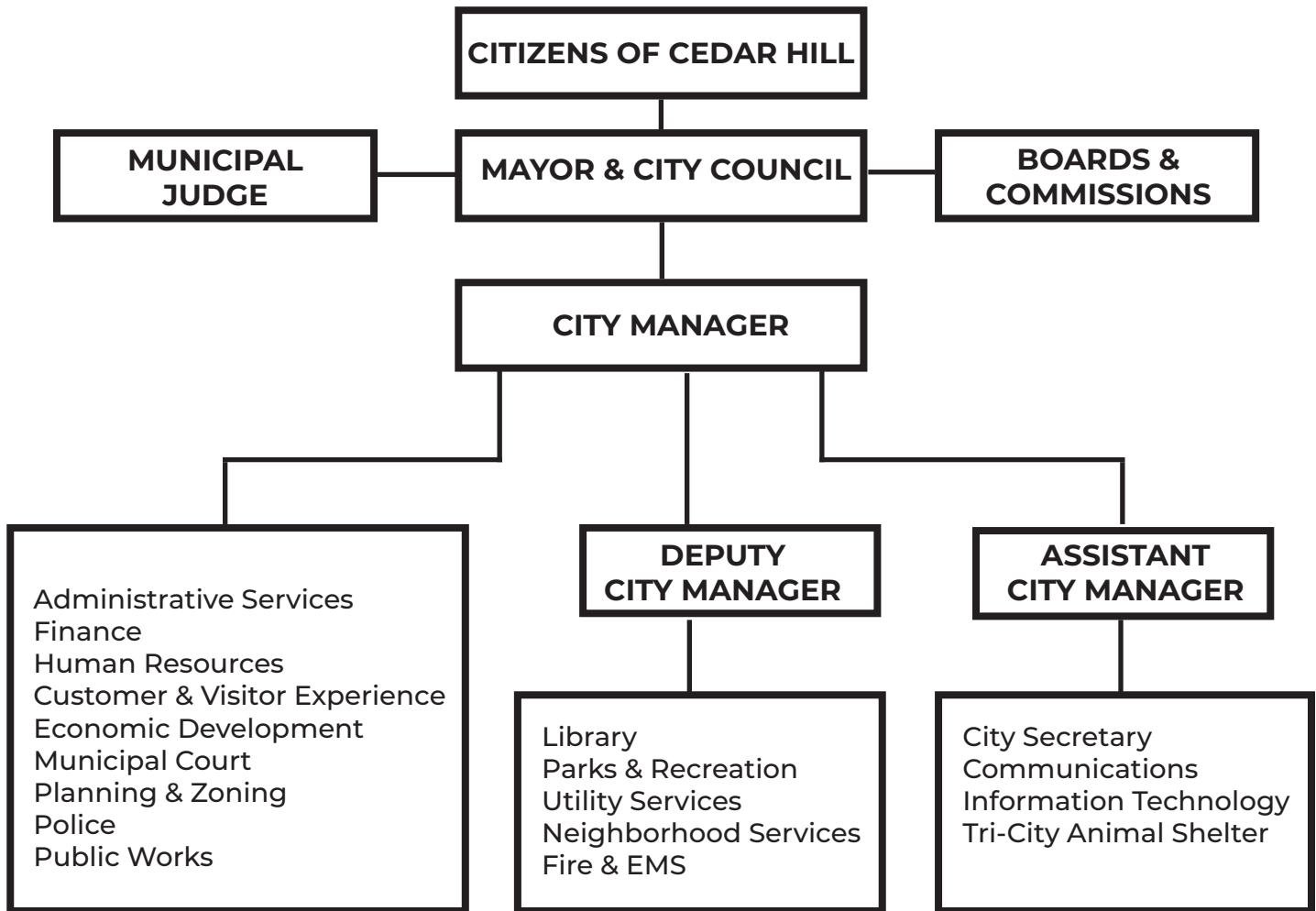
Additional details regarding the Distinguished Budget Presentation Award and criteria can be found on the GFOA website [www.gfoa.org/budget-award](http://www.gfoa.org/budget-award).

## INTRODUCTION



This section provides background information about the City of Cedar Hill to help the reader understand the organizational structure, mission, values, priorities, and overview of the City. Additional statistical information can be found on page 310 of this document.

# 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**

FY22/23 Adopted Budget



**STEWARDSHIP**

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**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:

<b>DISTINCTIVE CHARACTER</b> 	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.
	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.
<b>CLEAN</b> 	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.
<b>ENGAGED COMMUNITY</b> 	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.
<b>VIBRANT PARKS &amp; NATURAL BEAUTY</b> 	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.
<b>A EXCELLENT, SAFE &amp; EFFICIENT INFRASTRUCTURE</b> 	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.
<b>STRONG &amp; DIVERSE ECONOMY</b> 	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.
<b>TEXAS SCHOOLS OF CHOICE</b> 	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.

# BUDGET FY2022-23

## City Council FY2022/2023 Strategic Priorities & Strategies

### Priority 1: Public Safety

- Recruit and retain high-quality public safety personnel
- Support neighborhood safety by enhancing neighborhood engagement and increasing transparency
- Expand community & regional public safety relationships
- Develop joint public safety strategic plan

### Priority 2: Bond Implementation

- Continue the 2017 Bond Implementation (Parks, Community Pool, Library, Museum & Signature Park, and Streets and Infrastructure)
- Continue to engage and encourage Minority and Women-owned Business Enterprises (M/WBEs) in solicitations and purchasing participation
- Solicit public input for bond programs and provide updates on progress

### Priority 3: Planning and Development

- Consider TIF Zone #1 financing plan and seek Dallas County participation
- Begin construction of phase I of Downtown Complete Streets Plan and prepare for phase II
- Adopt Comprehensive Plan - Cedar Hill Next and integrate and align with Economic Development Strategic Plan
- Adopt Economic Development Strategic Plan and integrate and align with Comprehensive Plan
- Establish a cohesive identity for the Nature Corridor, develop a plan for expansion of the brand identity of Cedar Hill, and develop strategies to achieve the City's open space goals

### Priority 4: Communications

- Plan and implement identified targeted communications campaigns and initiatives
- Develop a plan to establish a cohesive identity for the Nature Corridor and expansion of the brand identity of Cedar Hill
- Identify a group to assist in advising means to increase engagement and enhance communication with the Hispanic/Latino community and serve as ambassadors

### Priority 5: Community Engagement and Neighborhood Revitalization

- Continue and enhance neighborhood engagement & community leadership development and recognition
- Conduct targeted community surveys to assess satisfaction with general City services and public safety services
- Focus efforts on Hispanic/Latino outreach and engagement
- Continue advancement of citywide services for residents 55+ and develop options and an action plan for an older adult transportation program

# CITY COUNCIL PREMIER STATEMENT

## DEPARTMENT ALIGNMENT TO CITY COUNCIL PREMIER STATEMENTS

This section identifies alignment as reflected in FY 23 budgeted programs and activities.

City Council Premier Statements		CEDAR HILL HAS DISTINCTIVE CHARACTER 	CEDAR HILL IS SAFE 	CEDAR HILL IS CLEAN 	CEDAR HILL HAS AN ENGAGED COMMUNITY 	\$ CEDAR HILL HAS A STRONG & DIVERSE ECONOMY 	CEDAR HILL HAS EXCELLENT, SAFE & EFFICIENT INFRASTRUCTURE 	CEDAR HILL HAS VIBRANT PARKS, TRAILS & NATURAL BEAUTY 	CEDAR HILL HAS TEXAS SCHOOLS OF CHOICE 
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 \$81,752.

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.

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 25% of its land mass as open space.

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.

# CITY PROFILE

**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: meet and exceed evolving service expectations the Cedar Hill Way, maintain fund balances, deliver a balanced budget, use the budget as a communication tool, and position the City for long-term financial and operational resiliency.

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.

**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 and 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 neighborhood engagement, facility and infrastructure improvements throughout the City, strategic planning, establishing a cohesive identity for the Nature Corridor, focus efforts on Hispanic/Latino outreach and engagement, enhanced communications and transparency, and advanced citywide services for residents 55+.

# CITY PROFILE

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, community and neighborhood surveys, special events, 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. Additionally, a Fiber Optics and Technology Master Plan is in progress.

Strategic Plan	Year Adopted
Police Department Management Study	<b>2007</b>   Joint Public Safety plan in progress. To be adopted in 2022 - 2023.
Comprehensive Plan	<b>2022</b>
City Center Vision Plan	<b>2010</b>   West Midtown Development Plan in progress. To be adopted in 2022 – 2023.
Sustainability Action Plan	<b>2011</b>   Updated plan to begin development in 2023.
Water & Wastewater Master Plan	<b>2013</b>   Updated plan to begin development in 2022 – 2023.
Roadway, Water & Wastewater Impact Fee Study Update	<b>2013</b>   Updated plan to begin development in 2023 - 2024.
City Center Development Plan	<b>2014</b>   West Midtown Development Plan in progress. To be adopted in 2022 – 2023.
Marketing & Tourism Plan	<b>2014</b>   Updated plan to begin development in 2023.
Fire Department Master Plan	<b>2014</b>   Joint Public Safety plan in progress. To be adopted in 2022 - 2023.
Economic Development Strategy	<b>2017</b>   Updated plan in progress. To be adopted in 2022 - 2023.
Library Long-Range Plan	<b>2018</b>
Parks, Recreation, Trails & Open Space Master Plan Update	<b>2019</b>   Updated plan to begin development in 2023.

**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 25% of open green space.

# CITY PROFILE

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.



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.

Pratt Industries, Inc. the country's fifth largest corrugated packaging company and the world's largest, privately-held producer of 100% recycled containerboard, will locate a regional manufacturing and innovation center at the High Point 67 campus. Pratt will serve as the primary tenant on the campus occupying one million square feet and investing more than \$200 million in equipment, inventory, and building improvements. 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.

API Precision Machining recently constructed a 18,248 square-foot facility in the High Meadows Industrial Park. Future industrial construction plans include 15,000 square feet of tenant space, 6,000 square feet of warehouse, as well as a facility expansion for Delta Steel.

Historic downtown development continues to thrive. 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.

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. 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.

# CITY PROFILE

Approximately two million square feet of commercial development is anticipated to be constructed over the next five years including Texas Health Resources hospital, industrial developments, and the Highlands retail center.

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 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 expands housing options in historic downtown.

The City continues to see single-family residential development interest in the vicinity of future Loop 9, a regional thoroughfare that TxDOT plans to construct from Highway 67 to Interstate 45. The second phase of the Bear Creek Ranch 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 the first phase, which consists of 207 lots, of the Stonehill development. Approximately 1,200 dwellings are anticipated to be constructed within the next five years including single-family developments and townhomes.

**Major Initiatives:** Community public safety relationships continue to be enhanced through neighborhood walks and meetings, community conversations, enhanced youth engagement, and increased transparency by providing key information through the website and social media channels. Additionally, public safety personnel continue to support COVID-19 response efforts and enhance awareness of mental health resources. The joint public safety strategic plan is in process of being developed.

Projects from the 2017 bond referendum continue to be implemented. Construction is underway for the new outdoor community pool and Library, Museum, and Signature Park & Trail. The new outdoor community pool is anticipated to open in 2023, and the Library, Museum, and Signature Park & Trail is anticipated to open in 2024. Public input will be solicited for the Crawford Park Master Plan, and streets and infrastructure improvements continue throughout the City.



In order to highlight the natural beauty that the City is known for, a cohesive identity for the Nature Corridor will be established. As part of the City Council's nature and open space strategy, plans

# CITY PROFILE

for future nature corridor and open space infrastructure improvements and compatible development will be created.

The City continues its efforts to enhance livability for residents age 55+ through additional programs focused on the health, wellness, and social interaction of older adults as well as a transportation program. Additionally, the City is focusing its efforts on outreach and engagement of the Hispanic and Latino community including the creation of an advisory group and the inaugural LatinFest community event in fall 2022.

## BUDGET SUMMARY



This section provides background information about how the budget is developed and gives a summary of the budget. The reader may read this section to get a synopsis of the entire budget.

# BUDGET FY2022-23

## BUDGET CALENDAR FISCAL YEAR 2022-2023

March 01	Budget Kick-Off Meeting
April 04	Departments: Submit Operating Budgets and Program Request ( <b>to Finance</b> )
Apr 11-25	Finance: Budget Review with Departments ( <b>Round 1</b> ) Finance: Revenue Assumptions, Estimates and Preliminary Projections
Apr 27 – May 13	Finance: Compiles budget data in master budget documents
May 16-31	Finance and City Management: Budget Overview: ( <b>Round 2</b> ) With Directors/Managers
<b>May 03</b>	<b>CIP Workshop: Streets, Facilities &amp; Technology, Drainage and Parks</b>
<b>May 17</b>	<b>CIP Workshop: Water and Sewer</b>
June 1	PID Budget Kickoff Meeting
<b>June 14</b>	<b>CCPD Board Meeting, Public Hearing and Budget Adoption</b>
<b>June 14</b>	<b>City Council: Public Hearing &amp; Adopt by Ordinance for CCPD Budget</b>
<b>June 23</b>	<b>CDC Board Meeting, Public Hearing and Budget Adoption</b>
<b>July 07</b>	<b>City Council: Preliminary Budget Presentation</b>
<b>July 18</b>	<b>EDC Board Meeting and Budget Adoption</b>
Jul 22	Estimated Certified Appraisals from Chief Appraisers
Aug 05	Finance: Receives Tax Calculation from Dallas County
Aug 12	Proposed Budget is filed with the City Secretary
Aug 12	Dallas County Publishes Tax Rate Notice (1/4 Page Ad) Publishes NNR Tax Rate and Voter Approval Tax Rates
<b>Aug 15</b>	<b>City Council: Budget Workshop – Presentation of City Manager's Proposed Budget</b>
<b>Aug 23</b>	<b>City Council</b> : 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 06	City Publishes Notice of Public Hearing on the Budget
<b>Sept 13</b>	<b>City Council</b> : Approve certified tax rolls; submit certified values, No New Revenue (NNR) Tax Rate and Voter Approval Tax Rates
<b>Sept 13</b>	<b>City Council</b> : Public Hearing & Adopt by Ordinance(s) the Tax Rate, FY23 Budget inclusive of EDC, CDC, CIP and PIDs & review of PIDs 5-Year Plan

# BUDGET FY2022-23

## 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.



Planning for the Future

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 FY2022-23

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.

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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).

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# BUDGET FY2022-23

## 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.

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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.

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# BUDGET FY2022-23

## 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

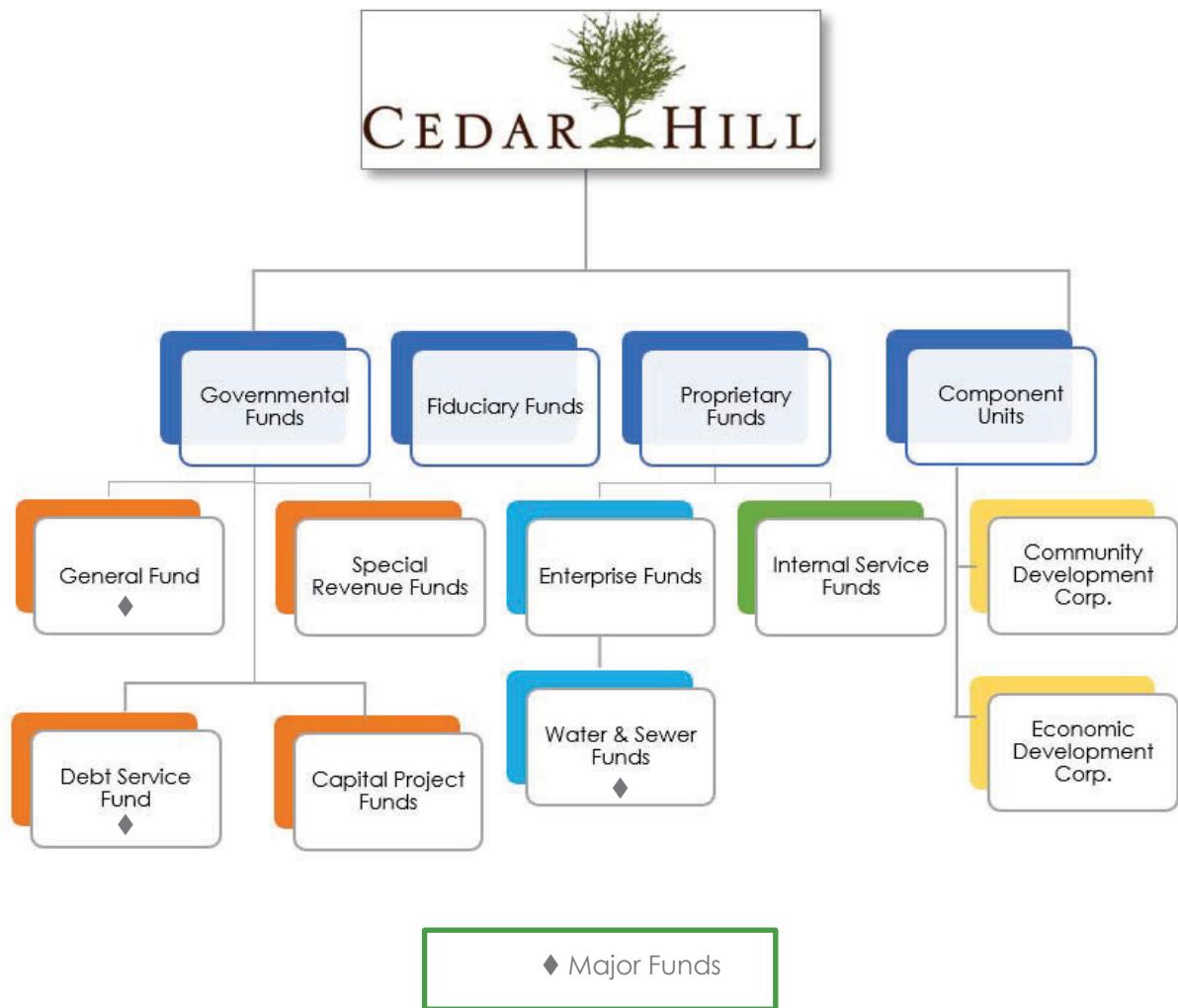
The City maintains a few fiduciary funds that account for transactions for private trust – such as the Police Pension Fund.

## COMPONENT UNITS

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

# BUDGET FY2022-23

## Fund Structure Chart



# BUDGET FY2022-23

## DEPARTMENT FUNDING 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-Departmental Debt Service		X							

The matrix above shows the funding of departments by fund. Listed across the top of the matrix are the funds with departments listed in the first column on the left. An "x" indicates the correlation between departments and funds.

# BUDGET FY2022-23

## GLOSSARY OF REVENUE CATEGORIES:

Throughout the document, the following **major revenue 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.

<b>Property Taxes</b> - Ad valorem taxes are levied on both real (land, natural resources and permanent improvements) and personal property (vehicles, furniture, equipment and inventories) according to the property's valuation and the tax rate. This category includes current taxes, delinquent taxes, property tax fines and penalties.	<b>Other Taxes</b> – This category includes all other taxes levied that are not property taxes including sales and use taxes, mixed beverage taxes and franchise fees (electric, telephone, gas, cable, garbage and water/sewer).
<b>Permits &amp; Licenses</b> – Revenues in this category gives the recipient a privilege to engage in an activity for a specific time, task or event. The following revenues are in this category: building permits, occupational licenses or permit, alarm monitoring permit, zoning permits, health permits, fire permits, sign permits, rental registration, and other licenses.	<b>Charges for Services</b> – Revenue category used for user fees and direct services. The charges in this category are only to those who are directly benefiting from the service. Revenues in this category include water service, recreation memberships, lease revenue, rental registrations for parks/recreation, animal service charges, etc.
<b>Fines</b> – This revenue category includes both fines and forfeitures. Fines are cost assessed due to a failure or breach of law that is in the City's jurisdiction for monitoring. Revenues in this category include Commercial Motor Vehicle Fines, Library Fines, Court Fines, excessive Burglar Alarm Fines, and Police Unclaimed Property (forfeiture.)	<b>Charges to Other Governments</b> – Revenue category that includes charges to other portions of the government. Such as revenue received for administrative services charged to CDC, EDC, PIDs, CHISD.
<b>Miscellaneous</b> – All other revenues that are not captured in another revenue category are considered miscellaneous. This category includes non-municipal grants, donations, interest revenue from bank accounts and investment , insurance claims proceeds, or other revenues.	<b>Intergovernmental Resources</b> – Revenue category whereas funds from one level of government is transferred to another level of government. This category represents funding from the federal government, state, or from another local entity. For example, cost sharing with the Tri-Cites for the Animal Shelter or Jail, TXDOT, FEMA or Federal Law Enforcement funding, etc.
<b>Inter-Fund Transfers-In</b> - Amounts transferred in 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.	

# BUDGET FY2022-23

## 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.

<b>Capital Outlay</b> - 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.	
<b>Inter-Fund Transfers/Transfers</b> - 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.	<b>Personnel</b> – Expenditure category that includes salaries, wages, and related fringe benefits including taxes, health benefits, other benefits.
<b>Lease/Rental</b> – 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.	<b>Services</b> – 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.
<b>Maintenance</b> – Expenditure category that includes the upkeep, servicing and care of vehicles, machinery, computers, water systems, software, radios and other items.	<b>Supplies</b> – 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.
<b>Miscellaneous</b> – 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.	<b>Utilities</b> – Expenditure category that includes services for electricity, telephone, cable, internet, cell phones, water, gas, etc.

## CONSOLIDATED CITYWIDE BUDGET

The information presented in this section summarizes all funds, all departments and all categories together.

# FY 2022-2023 BUDGET HIGHLIGHTS

## AD VALOREM TAX RATES AND REVENUE



The City Manager proposed FY 2023 budget is based upon the tax rate of \$0.657000 which is \$.04003 lower than the tax rate in FY 2022. The Maintenance & Operations (M&O) tax rate is \$0.480563 and the Interest and Sinking (I&S) tax rate is \$0.176437.

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 certified tax rolls received in July 2022 total \$5,252,924,253. When adding in values in dispute (protests) and deducting TIF captured value, the net taxable value is \$5,282,649,240. The increase in net taxable values from the prior year is \$716,404,251 or 15.7%. Of this amount, \$35,044,346 is from new construction added to the tax rolls.

The FY 2023 tax levy based on the proposed tax rate of \$.657000 per \$100 of certified net taxable value is \$34,707,006 which is a 9.1% increase or \$2,878,954 over the FY 2022 certified tax levy. The tax levy is divided between M&O for \$25,386,458 and \$9,320,548 for I&S. When adjusting the tax levy less new construction the tax revenue increase is 8.3%.

## GENERAL FUND

### GENERAL FUND REVENUES

General Fund FY 2023 revenues are projected at \$45,837,762 which is an 9.5% or \$3,988,456 increase over the prior year budget. The increase is primarily due to property tax, sales tax, and charges for services. Changes from the previous year's budget in General Fund revenues are discussed below.

**Property Taxes** - All property tax related revenue is increasing by \$1,443,461 or 6.0% over the prior year budget due to increases in property values. This amount includes current and delinquent taxes, penalties, and interest on late payments.

**Sales and Mixed Beverage Taxes** – Fiscal Year 2023 sales and mixed beverage taxes are budgeted for a combined total of \$11,158,393 and are increasing by \$1,650,097 or 17.4% over the FY 2022 budget of \$9,508,296. Sales tax revenues increased in FY 2022 due to inflation coupled with some growth and are expected to surpass the FY 2022 adopted budget. FY 2023 sales tax revenues are conservatively budgeted to increase 3.5% over the FY 2022 estimated ending revenues as the economic outlook remains uncertain.

**Franchise Taxes** – Total franchise taxes (use of city rights-of-ways) are projected at \$3,400,434, a 5.8% decrease (\$208,466) 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. Current trends show a decrease in electrical franchise fees of \$141,250 in FY 2023.

# FY 2022-2023 BUDGET HIGHLIGHTS

**Permits and Licenses Fees** – Total license and permit fees are projected at \$1,092,700 or 20.2% (\$184,000) greater than FY 2022. There are projected increases proposed in building and construction related permits due to new development throughout the City.

**Charges for Services** – Charges for services totals \$2,052,695, an increase of 57.1% or \$746,167. This increase is largely due to ambulance fees as EMS calls have increased (\$310,000); revenues added in anticipation of the opening of the new pool at Virginia Weaver Park (\$166,875); street construction fees related to new development (\$295,000); all offset by other miscellaneous fees (-\$25,708). There are no proposed scheduled service charge fee increases. Charges for services are revenue from fees as established by ordinance.

**Fines** – This category of revenue is generated from court, library and police departments and is projected to increase \$99,800 or 9.5%. This is primarily due to increases in commercial vehicle fines.

**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 \$185,000, an increase of \$46,938 over FY 2022 primarily due to rising interest rates.

**Charges to Other Governments** – This category is projected at \$536,670 or 3.1% (\$16,120) more than FY 2022. This category is related to shared Best Southwest entities including the Regional Fire Training Officer and the Crime Analysis. The cities of DeSoto and Duncanville contribute a total of \$135,000 for these cost share programs. Also included in this category are 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.

**Intergovernmental** – This category is budgeted at \$293,420, a decrease of \$18,880 or 6.0% under FY 2022. 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 2023 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 \$395,069, an increase of 8.0 % over FY 2022.

# FY 2022-2023 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 5% merit increase for General employees and a 7% effective combined average merit and step increase for sworn police and fire personnel.

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.

## 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 \$46,166,649 compared to \$42,204,579 in FY 2022, an increase of 9.4% or \$3,962,071. This amount includes \$500,000 for new recurring programs and \$793,757 for one-time programs to address service needs and priorities. See the Citywide Program Request listing for more information on proposed programs. The General Fund's expenditures for personnel (wages and benefits) are proposed to increase by 7.7 % or \$2,375,441, while operations and maintenance is proposed to increase by 14.2% or \$1,586,630. 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 \$7,108,492 and is an increase of \$384,151 or 5.7% from FY 2022. The increase is primarily due to compensation and benefits. The general government budget also includes one-time programs for branding initiative, marketing training and a facilities maintenance vehicle.

The Information Technology Department, a general government function, proposed budget includes funding for 50 replacement computers. To address increasing technology needs, this budget includes the conversion of a part-time IT technician position to full-time and a new IT vehicle.

### 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 8.9% or \$2,428,920. The Public Safety budgets make up 64% or \$29,582,743 of the General Fund budget. Several public safety

# FY 2022-2023 BUDGET HIGHLIGHTS

vehicles and miscellaneous equipment have been proposed for replacement, which are detailed below.

The Police Department budget (\$13,254,860) includes replacement of six patrol vehicles, two admin vehicles, and one community service vehicle. Two new full time police officer positions have been added to provide a higher level of safety to the City. One-time programs added to the budget include two speed calming devices and a wellness testing pilot program. 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 28.7% of the General Fund.

The Fire Department proposed budget is \$13,316,215. Fire & EMS make up 28.8% of the General Fund. This budget includes replacement of fifteen CPR devices, five AED/defibrillators, and one emergency cart/field vehicle. New one-time purchases include a fire rescue drone, a protective blocker truck, and funds to rebuild the historic 1924 LaFrance fire engine. Additional funding has been allocated from grant proceeds (American Rescue Plan Act) to fund Fire Station 2 repairs and renovations.



The Animal Control Department's proposed budget has increased from prior year by \$53,934 (33%) due to the addition of ½ an administrative position shared with Animal Shelter. Also included in this budget is the replacement of two animal control trucks with increased lease costs.

## **PUBLIC WORKS**

This function includes the Street and Fleet Maintenance Departments. The Public Works portion of the General Fund budget is 6.2% or \$2,763,967. The expenditures are projected to increase 9.1% (\$231,653) over FY 2022 primarily due to construction inspection/testing costs.

## **COMMUNITY SERVICES**

This function includes the Parks, Recreation, Library, Neighborhood Services and Planning Departments. This portion of the General Fund Budget is proposed at \$6,711,447, a 14.7% increase over FY 2022. The increase is primarily driven by personnel costs including additional seasonal help for the new pool. The Parks Department budget includes replacement for a new progrator /sprayer; new program funds for right-of-way maintenance; and one-time costs for a compact utility loader and funding for the replacement of landscaping damaged in the winter storm. The Neighborhood Services department will add a new full time coordinator position to meet needs as neighborhood engagement and the number of public improvement districts continues to grow.

## **TRANSFER OUT/ FUND BALANCE**

At FY 2022 year-end, excess fund balance over the 25% requirement will be transferred out to the Equipment Fund (\$500,000) to supplement the rising costs of vehicles and

# FY 2022-2023 BUDGET HIGHLIGHTS

equipment; and to the Building Maintenance Fund (\$2,000,000) for funding of future O&M costs for the new Library facility scheduled to open in FY 2024. The General Fund ending fund balance in FY 2023 is projected at \$12,304,445 which is 26.7% of operating expenditures. The City's reserve requirement policy is set at 25%.

## 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 \$1,305,317 which includes debt costs on the outstanding bonds and operational costs of the tri-city facility. This is an increase of 16.0% (169,137) over the FY 2022 budget. The Tri-City Shelter is supported by all three participating entities contributions (\$1,129,725) as well as charges for services and donations. Each entity's participating share in costs are increasing 16.4% to cover increased operational costs.

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 \$448,548 and reflects activities to support tourism. The FY 2023 budgeted revenues are expected to increase 54.9% (\$183,850) as hotel occupancies have increased due to recovery from the pandemic.

The **Municipal Court Special Revenue Fund** includes funds collected through adjudicated municipal court cases. The total estimated revenue for FY 2023 is \$47,800 with an expenditure budget of \$25,063 to pay for the internal leases for body cameras and 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 \$41,872 in expenditures is budgeted for FY 2023, which includes a \$34,372 transfer to the JPL Nature Corridor Opportunity Fund. The JPL Permanent Fund is projected to have a balance of \$19,873,538 at the close of fiscal year 2023. The **JPL Nature Corridor Opportunity Fund**



# FY 2022-2023 BUDGET HIGHLIGHTS

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 expenditures anticipated for FY 2023. The fund is projected to have a balance of \$406,325 at the close of the fiscal year 2023.

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 \$30,500. The projected ending fund balance for FY 2023 is \$25,557.

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 for \$167,573 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 \$3,699,782. The proposed budget is \$3,397,078 and includes solid waste collection services of \$2,895,975. Remaining funds are utilized 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 \$135,400. This budget provides funding for City staff to make traffic safety enhancements. The 86<sup>th</sup> 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 by the end of FY 2023 and the fund will be closed at year end. The operating expenditures include costs for public safety body and car cameras under a 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 \$1,355,871 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 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

# FY 2022-2023 BUDGET HIGHLIGHTS

budget for FY 2023 is \$1,379,799 which is a 23.8% increase over FY 2022 adopted budget and a 3.3% increase over the FY 2022 estimated. This budget supports and funds six (6) peace officers (4 Officers, 1 Corporal and 1 Sergeant) and will add one new PACT vehicle for FY 2023.

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 2023. The projected fund balance is estimated to be \$107,083 by fiscal year end 2023.



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 \$156,949,779 which includes new construction values of \$9,375 for FY 2023. The TIF Increment at 75% of the captured value is \$117,712,334. The TIF has a proposed levy amount of \$758,298 to be transferred in from general and debt service funds in FY 2023. The TIF is projected to end FY 2023 with a fund balance of \$2,136,472.

## 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 \$833,853 and includes \$375,342 in new capital enhancements for the High Pointe PID as recommended by their board.

The **Waterford Oaks Public Improvement District (PID) No. 2 Fund** presents the proposed budget of \$216,693 which includes \$77,000 in capital 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 \$65,500 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.

# FY 2022-2023 BUDGET HIGHLIGHTS

The **Windsor Park Public Improvement District (PID) No. 4 Fund** presents the proposed budget of \$127,058 with \$67,500 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 \$148,763 with \$70,500 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 \$11,868 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 2023 is \$0.176437, which is lower than the debt rate for FY 2022 of \$0.178877. Principal and interest payments with paying agent fees total \$11,647,243 for FY 2023. 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 \$11,735,888. 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 \$1,532,920 at the end of the FY 2021.

In November 2017, the citizens voted in general obligation bonds for improvements and new infrastructure in an amount of \$45 million. The FY 2023 Debt Service Budget includes provisions for phase four of the 2017 voted general obligation bonds (GO) for a planned issuance of \$16.9 million for streets, parks, library, and trails. Certificate of obligation (CO) bonds are planned to be issued in FY 2023 for drainage and street improvements. The City has developed a five-year infrastructure implementation guide and debt model with planned debt issuances over the next three to five years. A complete listing of these projects can be found in the General Government Capital Improvements Section of this document.

# FY 2022-2023 BUDGET HIGHLIGHTS

## 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 maintenance and repairs to 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. FY 2023 proposed revenues include a transfer in for \$2,000,000 from the general fund for the funding of future O&M costs for the new Library facility scheduled to open in FY 2024. There are no expenditures anticipated for FY 2023.

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. \$350,000 is programmed to transfer to the Debt Service Fund in FY 2023.

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. There are no expenditures programmed in FY 2023 from the Street Construction Fund leaving the projected ending fund balance at \$2,917,068.

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 2023.

The **Downtown/City Center Fund** tracks the restricted resources set aside for projects related to City Center and Downtown. There are no budgeted expenditures planned for FY 2023.

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 2023.

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 2023 are proposed to increase by \$187,819. There are no planned expenditures in FY 2023.

# FY 2022-2023 BUDGET HIGHLIGHTS

## 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 96.8% (\$22,773,058) of system revenues. The overall revenues of the system are increasing by 7.3% or \$1,591,126 primarily due to water rate increases to be enacted in FY2023 and modest growth projections. Proposed expenditures are budgeted at \$22,777,191 for FY 2023. And of this amount, over 53% is for pass-through costs (\$11,966,606) from the City's wholesale water and sewer treatment providers. The wholesale costs are expected to increase 6.4% (714,797) over the FY 2022 estimated costs. The Water and Sewer Fund operating expenditures are increasing by \$442,712 (2.4%). The Water and Sewer fund working capital balance is expected to end FY 2023 at 32.9% (\$6,833,157) of operating expenditures which is above the 30% policy goal. Water rate increases have been adopted for FY 2022- FY 2024 to mitigate the rising costs of the water/sewer system and to meet the policy goal.

The Water and Sewer Fund has undergone its fifth year of an annual review by a third-party consulting firm that specializes in cost of services for public utilities. In the FY 2022 budget planning process, 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 in October 2021 with graduated increases for FY 2022 through FY 2024. For residential consumer groups above 5,000 gallons, the average percentage increase on a monthly bill is 10.6%. Water and sewer revenues combined are projected to increase by 7.9% or \$1,671,687 in FY2023. For more information, refer to the Water & Sewer section of this document.

## 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.

# FY 2022-2023 BUDGET HIGHLIGHTS

The proposed Equipment Replacement Fund Budget has an outflow of cash for equipment budgeted at \$1,617,785 for new and replacement equipment in FY2023. The regularly scheduled equipment replacement in this fund includes nine police department vehicles; two animal control trucks; EMS equipment and one emergency field cart/field vehicle for the fire department; and a progorator/sprayer for the parks department. The annual lease revenue back to the Equipment Fund is budgeted at \$1,147,691 for FY 2023. The Equipment Replacement Fund includes a transfer in from excess general fund balance for \$500,000 in FY 2022 estimate to address rising costs of vehicles and equipment due to supply chain issues. The 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 budgeted revenues total \$4,865,124 for FY 2023. The self-insurance fund expenditures total \$4,731,543 for FY 2023 which includes claims, stop loss premiums, administrative costs and pharmacy (Rx) costs. The fund reflects a 8.4% increase in overall self-insurance costs mostly attributable to an increase in claim payments. The fund has maintained sufficient reserves to meet claim projections.

## COMPONENT UNITS

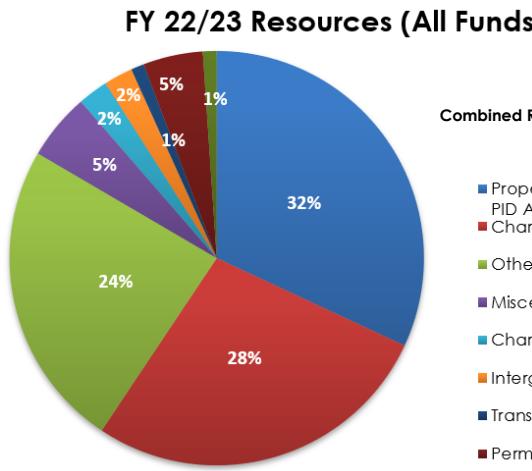
The **Community Development Corporation (CDC) Fund** includes the \$7,020,835 budget recommended by the Community Development Corporation's Board of Directors. The operations portion of the CDC Budget is proposed to increase by 8.0% or \$251,161 which primarily due to personnel cost increases. The capital and debt budget will decrease by 28.0% (\$2,986,009) as capital projects fluctuate from year to year. This fund is supported by ½ of 1% of the City's total sales tax which is projected to increase 8.0% over FY 2022. The FY 2023 budget contains \$809,940 in capital projects that were approved and carried over from prior fiscal years; \$63,000 equipment for Valley Ridge Park; and \$1,080,281 in new projects including improvements for the Alan E. Sims Cedar Hill Recreation Center and restroom for Signature Park & Trail. The capital cost also includes funds for future park land for \$1.0 million. For more detail information, refer to the CDC section of this document.

The **Economic Development Corporation (EDC) Fund** includes the \$12,109,702 budget recommended by the Economic Development Corporation Board of Directors, which is a 55.3% increase over the prior year. The operating portion of the EDC budget is proposed to increase by 14.0% due to personnel and advertising costs. The incentives, capital and debt together will increase by 65.2% or \$4,097,125 which includes a carryover from prior year incentive projects of \$4,107,431. For more detail information regarding the fund's debt, incentive programs and strategies please refer to the EDC section of this document.

The logo is a dark blue hexagon with a white border. Inside the hexagon, the words "CEDAR HILL" are stacked in a bold, white, sans-serif font. Below that, "STRONG" is in a larger, bold, white, sans-serif font. Under "STRONG", the words "BUSINESS-BUILDER" and "PROGRAMS" are in a smaller, white, sans-serif font, separated by a thin line.

# BUDGET SNAPSHOT FY2022-23

## Where The Money Comes From



### Combined Revenues by Type

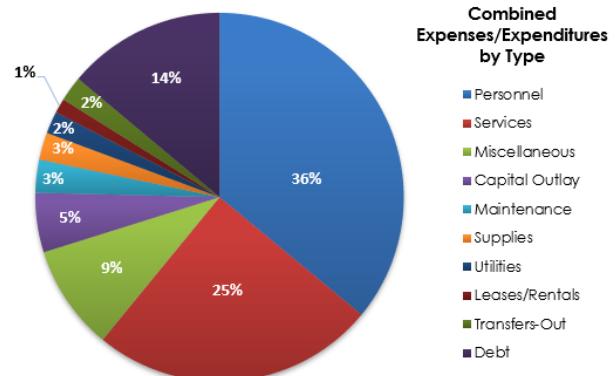
- Property Taxes & PID Assessments
- Charges For Services
- Other Taxes
- Miscellaneous
- Charges To Other Gov'ts
- Intergovernmental Sources
- Transfers In
- Permits and Licenses

Revenue Source by Type	%
Property Taxes	32%
Charges For Services	28%
Other Taxes	24%
Miscellaneous	5%
Charges To Other Gov'ts	2%
Intergovernmental Sources	2%
Transfers In	1%
Permits and Licenses	5%
Fines	1%
<b>Grand Total</b>	<b>111,653,533</b>

## WHERE THE MONEY GOES

Expenses/Expenditures by Type	%
Personnel	36%
Services	25%
Miscellaneous	9%
Capital Outlay	5%
Maintenance	3%
Supplies	2%
Utilities	2%
Leases/Rentals	1%
Transfers-Out	2%
Debt	14%
<b>Grand Total</b>	

### FY 22/23 Expenditures & Expenses (All Funds)



# BUDGET FY2022-23

## Citywide Revenues

### Multi-Year Consolidated Revenues

Shown in (\$000's)	FY 19/20 Actuals	FY 20/21 Actuals	FY 21/22 Budget	FY 21/22 Estimate	FY 22/23 Budget
<b>Governmental Funds</b>	<b>48,718</b>	<b>64,058</b>	<b>53,178</b>	<b>59,896</b>	<b>60,345</b>
0001 - General Fund	38,374	42,951	41,849	44,664	45,838
0030 - Debt Service Fund	9,583	18,796	10,974	11,017	11,736
1000 - Building Capital Maintenance Fund	103	0	0	2,005	8
2511-2514 - Street Impact Fees	300	340	264	1,957	2,459
2600 - Street Construction Fund	156	937	31	36	41
2601 - Restricted Street (Prorata) Fund	8	2	0	2	2
2602 - Downtown/City Center Fund	16	4	1	3	4
2700 - Drainage Capital Fund	11	1,003	1	11	12
2701 - Regional Drainage Detention Fund	1	16	0	84	1
3000-3009 - Park Development Fees	165	8	58	117	246
<b>Special Revenue Funds</b>	<b>6,199</b>	<b>6,754</b>	<b>6,710</b>	<b>8,238</b>	<b>8,099</b>
0004 - PEG Fee Fund	91	86	81	83	84
0301 - Animal Shelter Fund	1,061	1,060	1,122	1,281	1,265
0302 - Hotel Occupancy Tax Fund	302	426	335	493	489
0304 - Municipal Court Special Revenue Fund	39	48	48	52	48
0306 - Police Forfeiture Fund	7	16	0	3	3
0310 - JPL Nature Corridor Permanent Fund	427	244	41	137	186
0311 - JPL Nature Corridor Opportunity Fund	105	108	62	62	36
0312 - Library Donation Fund	29	24	28	20	21
0316 - Regional Fire Training	55	55	55	55	55
0317 - Landscape and Beautification Fund	2,655	2,876	3,287	4,120	3,700
0318 - Traffic Safety Fund	6	2	2	0	6
0320 - Police Federal Seizure	26	26	10	62	21
0322 - Crime Control and Prevention District	1,149	1,342	1,163	1,384	1,426
0326 - Eco Devo Incentive Fund	1	1	0	0	0
0327 - Tax Increment Financing (TIF) Fund	247	441	478	487	761
<b>Public Improvement Districts</b>	<b>908</b>	<b>2,168</b>	<b>1,092</b>	<b>1,058</b>	<b>1,191</b>
0313 - High Pointe PID	590	605	611	593	666
0314 - Waterford Oaks PID	171	180	190	181	203
0325 - Winding Hollow PID	49	53	57	54	61
0328 - Windsor Park PID	99	106	111	106	120
0329 - Cedar Crest PID	0	1,223	123	124	141
<b>Fiduciary Funds</b>	<b>14</b>	<b>19</b>	<b>1</b>	<b>1</b>	<b>1</b>
0060 - Police Pension Fund	14	19	1	1	1
<b>Component Units</b>	<b>8,069</b>	<b>8,928</b>	<b>9,813</b>	<b>10,446</b>	<b>11,190</b>
0308 - Community Dev. Corporation Fund	4,761	5,189	6,231	5,723	6,991
0309 - Economic Dev. Corporation Fund	3,308	3,738	3,582	4,723	4,199
<b>Enterprise Funds</b>	<b>19,077</b>	<b>20,122</b>	<b>22,227</b>	<b>23,580</b>	<b>24,764</b>
0100 - Water and Sewer Fund	18,706	19,792	21,936	22,636	23,527
5000 - Water Impact Fee Fund	242	231	201	727	876
5001 - Sewer Impact Fee Fund	89	83	80	194	332
5002 - Water and Sewer Special Projects Fund	17	8	1	7	14
5003 - Water and Sewer Prorata Fund	23	8	10	15	16
<b>Internal Service Funds</b>	<b>5,048</b>	<b>5,241</b>	<b>5,538</b>	<b>5,632</b>	<b>6,062</b>
0040 - Equipment Replacement Fund	1,083	1,098	1,070	1,604	1,197
0092 - Self Insurance Fund	3,965	4,143	4,469	4,028	4,865
<b>Grand Total</b>	<b>88,034</b>	<b>107,290</b>	<b>98,560</b>	<b>108,852</b>	<b>111,654</b>

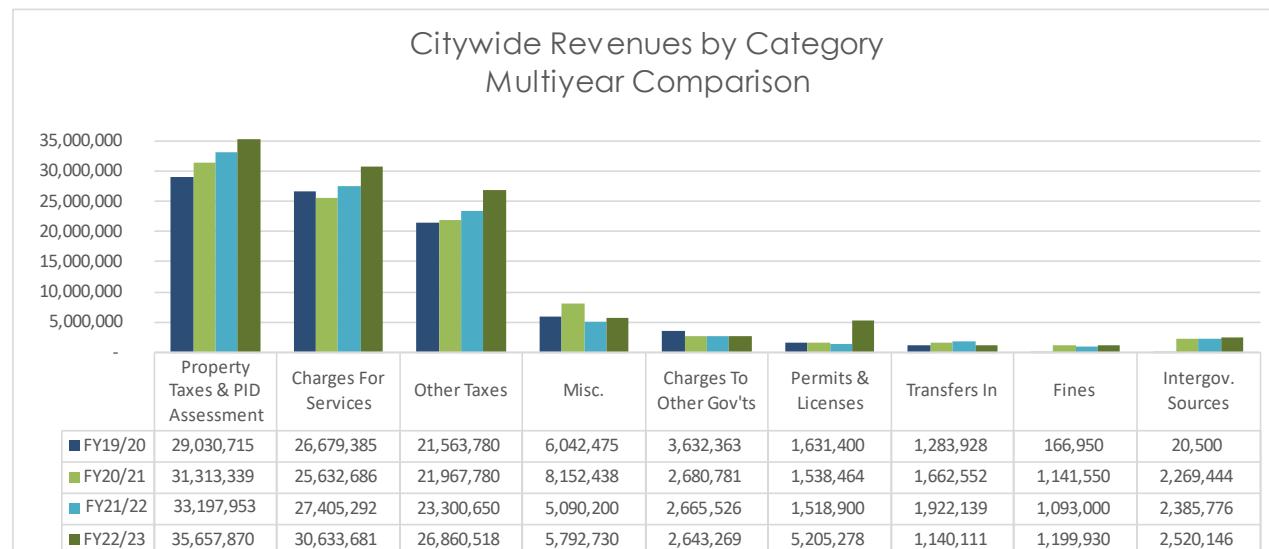
Not included in the table above: Unbudgeted funds [ Fed/State Grant Fund (0321), CDBG Fund (0307), Police Seizure Fund (0305)] & all Capital Funds

# BUDGET FY2022-23

## City-Wide Consolidated Revenues

The FY2022-2023 budgeted revenues were prepared based on historical trend analysis and with conservative estimates for growth-oriented revenues. Total Citywide revenues are projected to increase by \$13 million which is a 12% increase, over the prior year's budget. The increase is driven by projected growth and development activities as reflected in the **permits & licenses revenue category** which will result in \$3.6 Million of new revenue. However, this revenue category is mostly one-time revenues meant to support future expenditures related to growth and development. The **other taxes revenue category** includes sales taxes and franchise fees which contributes \$3.5 million in new revenue for the year. Even though this revenue category has an estimated double-digit increase, the city remains watchful as this category is impacted by inflation and economic fluctuations. The **charges for services revenue category**, will provide an additional \$3.2 million in new revenue which can be attributed to water/wastewater revenues as a result of rate increases. The revenue category of **property taxes & PID assessments** will increase by 7% which is the direct result of increases in property values. All other revenue categories are expected to have modest increases except for **charges to other governments** and **transfers-in**. The chart below shows the revenue changes as compared to the prior year's budget.

Citywide Revenues: Comparison to Prior Year by Revenue Category				
	FY21/22	FY22/23	Variance	% change
<b>Property Taxes &amp; PID Assessments</b>	33,197,953	35,657,870	2,459,917	7%
<b>Charges for Services</b>	27,405,292	30,633,681	3,228,389	11%
<b>Other Taxes</b>	23,300,650	26,860,518	3,559,868	13%
<b>Miscellaneous</b>	5,090,200	5,792,730	702,530	12%
<b>Charges to Other Gov'ts</b>	2,665,526	2,643,269	-22,257	-1%
<b>Permits &amp; Licenses</b>	1,518,900	5,205,278	3,686,378	71%
<b>Transfers In</b>	1,922,139	1,140,111	-782,028	-69%
<b>Fines</b>	1,093,000	1,199,930	106,930	9%
<b>Intergovernmental Sources</b>	2,385,776	2,520,146	134,370	5%
<b>Grand Total</b>	<b>98,579,436</b>	<b>111,653,533</b>	<b>13,074,097</b>	<b>12%</b>



# BUDGET FY2022-23

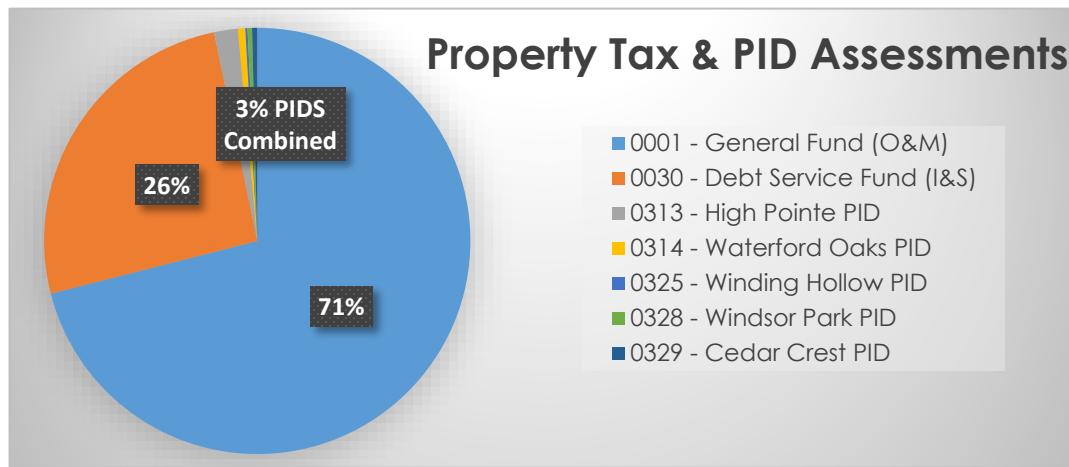
## Discussion of Citywide Major Revenues

### Property Taxes & Public Improvement District (PID) Assessments

Property Taxes and PID Assessments are combined into one revenue category. Together this category represents about 32% of the Citywide revenue which funds the operations of the city. This makes it the **largest source** of income for the City. The City of Cedar Hill adopted a tax rate of \$0.657000 per one hundred (\$100) dollars valuation of property. The O&M portion of the rate is \$0.480563, and the I&S portion of the rate is \$0.176437 per one hundred (\$100) of valuation. The property tax rate is explained in detail in the Tax Section of this document.

The City collects PID Assessments on behalf of five PIDs and serves in an administrative capacity. PIDs are formed when the majority of property owners in a defined geographical area formally petition the City to organize for the purpose of providing public improvements within the specified boundaries. During the formation, the property owners elect to assess a fee based on the appraised values of real property within the area. Currently all PIDs have an assessment rate of (\$0.10) per one hundred (\$100) of taxable value. These funds can only be used directly for specified improvements within the PID boundaries.

Property Taxes & PID Assessments by Fund	Amount	% of Total
0001 - General Fund (O &M)	25,323,550	71%
0030 - Debt Service Fund (I&S)	9,172,670	26%
0313 - High Pointe PID	642,800	2%
0314 - Waterford Oaks PID	198,050	1%
0325 - Winding Hollow PID	60,800	less than 1%
0328 - Windsor Park PID	119,900	less than 1%
0329 - Cedar Crest PID	140,100	less than 1%
<b>Grand Total</b>	<b>35,657,870</b>	



The General Fund portion of property tax revenues represents O&M and the Debt Service Fund portion of property tax revenues represents the I&S portion of the tax rate. PID Assessments are collected by each PID.

# BUDGET FY2022-23

## Consolidated Charges for Services (All Funds)

The **second largest revenue source** for the City is the Charges for Services category which

is about 27% of Citywide revenues. This category includes revenues based on the benefits-received principal which states that persons who **directly** benefit bear the burden of the cost. This category includes City services that can be divided into measurable units with the usage being easily attributed to the end-user. The largest portion of this revenue category is water and wastewater fees which is 77% of this category. The chart below details Charges for Services based on functional categories and budgeted funds.

**Administrative Charges for Services** includes lease revenue in the General Fund, solid waste and sanitation fees in the Landscape Beautification Fund and lease payback fees in the Equipment Replacement Fund.

**Community Services Charges for Services** includes field and pavilion rentals for City parks, softball, soccer and pool fees and fees for the Alan E. Sims Recreational Center.

**Public Safety Charges for Services** includes fire inspection fees, ambulance subscription fees, court fees not related to fines and all fees related to the Tri-City Animal Shelter.

**Public Works/Utilities Charges for Services** includes development fees, capital recovery fees, water and wastewater fees, water tank lease fees and pro rata fees.

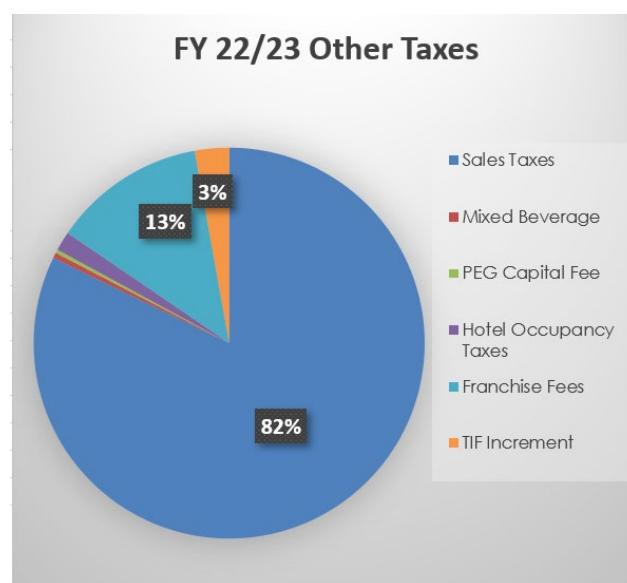
Fund/ Function	Administrative Services	Community Services	Public Safety	PW/Utilities	Total
General Fund	51,050	312,475	1,344,170	345,000	<b>2,052,695</b>
Equipment Fund	1,147,691	-	-	-	<b>1,147,691</b>
Water and Sewer Fund	-	-	-	23,257,294	<b>23,257,294</b>
Animal Shelter Fund	-	-	86,600	-	<b>86,600</b>
Community Dev. Corporation Fund	-	356,632	-	-	<b>356,632</b>
Landscape Beautification Fund	3,672,769	-	-	-	<b>3,3672,769</b>
Crime Control & Prevention District Fund	-	-	45,000	-	<b>45,000</b>
Water and Sewer Prorata Fund	-	-	-	15,000	<b>15,000</b>
<b>Grand Total</b>	<b>4,871,510</b>	<b>669,107</b>	<b>1,475,770</b>	<b>23,617,294</b>	<b>30,633,681</b>

# BUDGET FY2022-23

## Consolidated Other Taxes (All Funds)

The Other Taxes category is the **third largest** revenue source for the city (24% of all revenues). It includes sales taxes, franchise fees and hotel occupancy taxes. The tax revenue in this category is mostly based on economic factors such as consumer behavior and environmental factors such as the weather which makes it more volatile. The largest revenue source in this category is sales taxes (82%) which is collected by the General Fund, EDC Fund, CDC Fund and CCPD Fund. (See the subsequent page for sales tax detail). Franchise Fees represent in total 13% of this revenue category or \$3,144,834.

Other Taxes by Type and Fund	General Fund	PEG Fund	Hotel Motel Fund	CDC Fund	EDC Fund	CCPD Fund	TIF Fund	Total	% of Total
<b>Sales Taxes</b>	11,038,393			5,519,197	4,139,397	1,379,799		<b>22,076,786</b>	<b>82%</b>
<b>Mixed Beverage</b>	120,000							<b>120,000</b>	Less than 1%
<b>PEG Capital Fee</b>		80,000						<b>80,000</b>	Less than 1%
<b>Hotel Occupancy Taxes</b>			425,000					<b>425,000</b>	2%
<b>Cable Franchise</b>	284,000							<b>284,000</b>	1%
<b>Commercial Garbage Franchise</b>	125,000							<b>125,000</b>	Less than 1%
<b>Electric Franchise</b>	1,573,700							<b>1,573,700</b>	6%
<b>Gas Franchise</b>	305,000							<b>305,000</b>	1%
<b>Telephone Franchise</b>	150,000							<b>150,000</b>	1%
<b>W&amp;S Franchise</b>	962,734							<b>962,734</b>	4%
<b>TIF Increment</b>							758,298	<b>758,298</b>	3%
<b>Grand Total</b>	<b>14,558,827</b>	<b>80,000</b>	<b>425,000</b>	<b>5,519,197</b>	<b>4,139,397</b>	<b>1,379,799</b>	<b>758,298</b>	<b>26,860,518</b>	

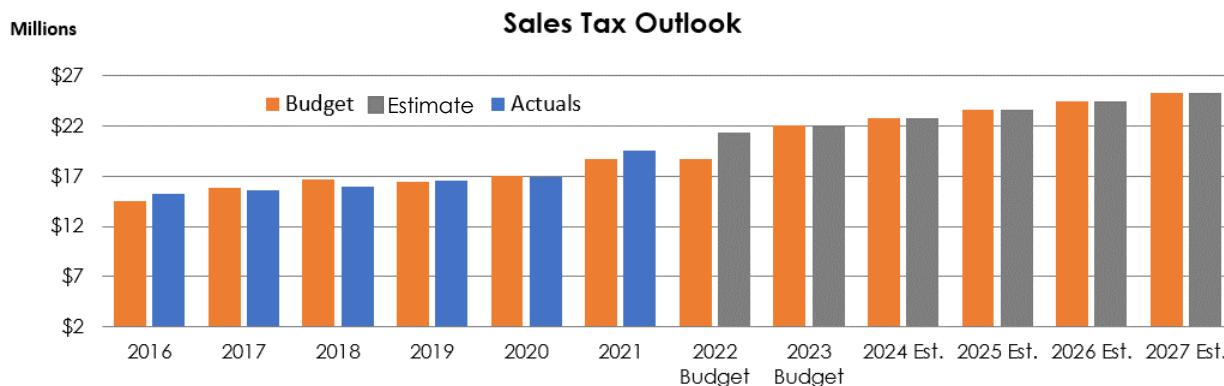


# BUDGET FY2022-23

## Consolidated Sales Tax Forecast (All Funds)

The chart below shows the consolidated sales tax history and a 5-year forecast. The city collects 2 cents of (8.25% of every purchase made in the City limits). The sales tax allocation is as follows: 1¢ for General Fund, 3/8 of 1¢ for EDC Fund, 1/2 ¢ for CDC Fund and 1/8¢ for CCPD Fund. The FY 2023 budget is based on a modified accrual basis and includes a 18% increase from the prior year's budget or 3.5% over the prior year-end estimate. The FY22 year-end estimate's double-digit change is believed to be the result of inflationary factors. Excluding these factors, the growth of 3.5% is in line with historical data as well as future estimates. It is estimated that sales tax will experience a modest 3.00% - 3.50% growth over the next 5 years.

Fiscal Year	0.01	0.005	0.00375	0.00125	Total 2¢	Y/Y % Chg.	Budget	% of Budget
	GENERAL FUND	CDC FUND	EDC FUND	CCPD FUND	Total			
<b>2016</b>	7,629,897	3,814,948	2,861,211	940,477	15,246,533	7.4%	14,533,065	104.91%
<b>2017</b>	7,839,731	3,919,866	2,939,899	956,165	15,655,661	2.7%	15,831,140	98.89%
<b>2018</b>	8,000,947	4,000,473	3,000,355	986,361	15,988,136	2.1%	16,684,990	95.82%
<b>2019</b>	8,287,491	4,143,745	3,107,809	1,028,634	16,567,680	3.6%	16,487,485	100.49%
<b>2020</b>	8,484,406	4,242,203	3,181,652	1,071,396	16,979,657	2.5%	17,063,565	99.51%
<b>2021</b>	9,803,134	4,901,567	3,676,175	1,228,100	19,608,977	15.5%	18,709,304	104.81%
<b>2022 Budget</b>	9,383,296	4,692,272	3,518,736	1,115,000	18,709,304	-	18,709,304	100.00%
<b>2022 YE Est.</b>	10,663,642	5,331,821	3,998,866	1,335,901	21,330,229	14.0%	18,709,304	114.0%
<b>2023 Budget</b>	11,038,393	5,519,197	4,139,397	1,379,799	22,076,786	18.0%	22,076,786	0.00%
<b>2024 Est.</b>	11,424,737	5,712,368	4,284,276	1,428,092	22,849,474	3.5%	-	0.00%
<b>2025 Est.</b>	11,824,603	5,912,301	4,434,226	1,478,075	23,649,205	3.5%	-	0.00%
<b>2026 Est.</b>	12,238,464	6,119,232	4,589,424	1,529,808	24,476,928	3.5%	-	0.00%
<b>2027 Est.</b>	12,666,810	6,333,405	4,750,054	1,583,351	25,333,620	3.5%	-	0.00%



# BUDGET FY2022-23

## Multi-Year Consolidated Expenditures/Expenses

Shown in (\$000s)	FY 19/20 Actuals	FY 20/21 Actuals	FY 21/22 Budget	FY 21/22 YE Est	FY 22/23 Budget
<b>Governmental Funds</b>	<b>47,946</b>	<b>62,021</b>	<b>53,525</b>	<b>55,704</b>	<b>58,434</b>
0001 - General Fund	37,329	42,494	42,205	43,684	46,167
0004 - PEG Fee Fund	0	22	10	10	10
0030 - Debt Service Fund	9,758	18,949	10,920	10,920	11,647
1000 - Building Capital Maintenance Fund	0	0	0	0	0
2511-2514 - Street Impact Fees	339	539	377	1,007	610
2600 - Street Construction Fund	0	0	0	0	0
2601 - Restricted Street (Prorata) Fund	0	0	0	0	0
2602 - Downtown/City Center Fund	256	17	14	83	0
2700 - Drainage Capital Fund	0	0	0	0	0
2701 - Regional Drainage Detention Fund	0	0	0	0	0
3000-3009 - Park Development Fees	264	0	0	0	0
<b>Special Revenue Funds</b>	<b>5,702</b>	<b>5,685</b>	<b>6,413</b>	<b>6,502</b>	<b>6,891</b>
0301 - Animal Shelter Fund	1,039	1,253	1,136	1,264	1,305
0302 - Hotel Occupancy Tax Fund	647	257	335	411	481
0304 - Municipal Court Special Revenue Fund	28	15	27	31	25
0306 - Police Forfeiture Fund	4	4	28	7	24
0310 - JPL Nature Corridor Permanent Fund	113	107	69	68	42
0311 - JPL Nature Corridor Opportunity Fund	0	0	0	0	0
0312 - Library Donation Fund	37	67	38	29	31
0316 - Regional Fire Training	11	28	55	93	55
0317 - Landscape and Beautification Fund	2,637	2,696	3,114	3,042	3,397
0318 - Traffic Safety Fund	126	127	135	135	135
0320 - Police Federal Seizure	16	18	42	38	41
0322 - Crime Control and Prevention District	1,045	1,114	1,177	1,384	1,356
0326 - Eco Devo Incentive Fund	0	0	0	0	0
0327 - Tax Increment Financing (TIF) Fund	0	0	259	0	0
<b>Public Improvement Districts</b>	<b>663</b>	<b>661</b>	<b>1,037</b>	<b>991</b>	<b>1,331</b>
0313 - High Pointe PID	476	404	559	572	807
0314 - Waterford Oaks PID	129	112	187	177	187
0325 - Winding Hollow PID	28	83	52	57	63
0328 - Windsor Park PID	31	58	122	116	119
0329 - Cedar Crest PID	0	3	117	70	155
<b>Fiduciary Funds</b>	<b>10</b>	<b>12</b>	<b>14</b>	<b>12</b>	<b>12</b>
0060 - Police Pension Fund	10	12	14	12	12
<b>Component Units</b>	<b>6,483</b>	<b>8,428</b>	<b>17,556</b>	<b>13,441</b>	<b>19,131</b>
0308 - Community Dev. Corporation Fund	3,691	4,771	9,756	10,301	7,021
0309 - Economic Dev. Corporation Fund	2,792	3,657	7,800	3,140	12,110
<b>Enterprise Funds</b>	<b>20,034</b>	<b>20,356</b>	<b>22,606</b>	<b>21,701</b>	<b>23,061</b>
0100 - Water and Sewer Fund	20,013	19,831	22,039	21,176	22,931
5000 - Water Impact Fee Fund	0	325	346	325	65
5001 - Sewer Impact Fee Fund	21	200	221	200	65
5002 - Water and Sewer Special Projects Fund	0	0	0	0	0
5003 - Water and Sewer Prorata Fund	0	0	0	0	0
<b>Internal Service Funds</b>	<b>4,447</b>	<b>4,683</b>	<b>5,330</b>	<b>5,412</b>	<b>6,349</b>
0040 - Equipment Replacement Fund	813	899	965	1,317	1,618
0092 - Self Insurance Fund	3,634	3,784	4,365	4,095	4,732
<b>Grand Total</b>	<b>85,284</b>	<b>101,846</b>	<b>106,481</b>	<b>103,763</b>	<b>115,209</b>

Not included in the table above: Unbudgeted funds [ Fed/State Grant Fund (0321), CDBG Fund (0307), Police Seizure Fund (0305) ] & all Capital Funds

# BUDGET FY2022-23

## City-Wide Consolidated Expenditures/Expenses

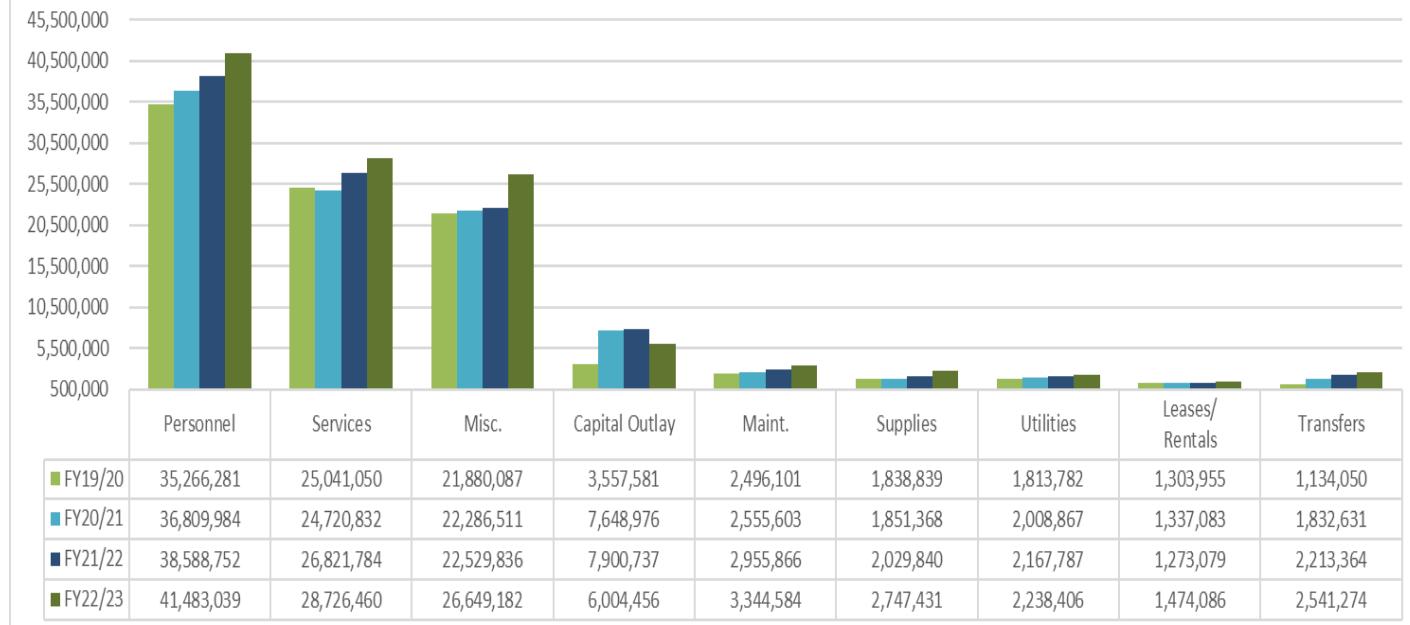
Citywide expense/ expenditures are expected to increase by \$8,727,873 which is a 8.2% increase from the prior year's budget. The increase is due largely due to three factors. The first factor is to rising operating cost because of economic inflation. Per the U.S Bureau of Labor and Statistics, the annual national inflation rate for 2022 is 8.38%. The rising inflationary cost were considered in the development of this budget with a rate of 8% used in estimates. In general, it costs more to operate which is reflected in increases in personnel, supplies, maintenance, services, and utilities. The second factor is growth in the City due to successful planning and development activities. The third factor is the operational costs associated with capital projects being completed and coming online. All three factors were considered in the development of the budget. For instance, personnel cost increased by \$2,894,287 or 7.5% over the prior year 's budget due to a 5% merit increase for general employees and on average a 7% increase for sworn public safety employees. Services account for an increase of \$1,904,676 or 7.10% of all new expenditures due to rising cost. The debt/transfers category increased by \$1,237,623 with a large portion (\$910,000) the direct result of increased debt requirements for the year. The miscellaneous category increased by \$3,209,633 with some expense line items in this category going down however the total increase is the result of the change in economic development incentives. This line item within the miscellaneous category increased by \$4.1 million for potential economic development incentives.

### Citywide Expenses Comparison to Prior Year by Expense Category

By Category	FY21/22	FY22/23	Variance	% change
Personnel	38,588,752	41,483,039	2,894,287	7.50%
Supplies	2,029,840	2,747,431	717,591	35.35%
Maintenance	2,955,866	3,344,584	388,718	13.15%
Services	26,821,784	28,726,460	1,904,676	7.10%
Utilities	2,167,787	2,238,406	70,619	3.26%
Miscellaneous	7,419,057	10,628,690	3,209,633	43.26%
Leases/Rentals	1,273,079	1,474,086	201,007	15.79%
Debt/ Transfers	17,324,143	18,561,766	1,237,623	7.14%
Capital Outlay	7,900,737	6,004,456	-1,896,281	-24.00%
<b>Total</b>	<b>106,481,045</b>	<b>115,208,918</b>	<b>8,727,873</b>	<b>8.20%</b>

# BUDGET FY2022-23

## Citywide Expenses by Category PY Comparison



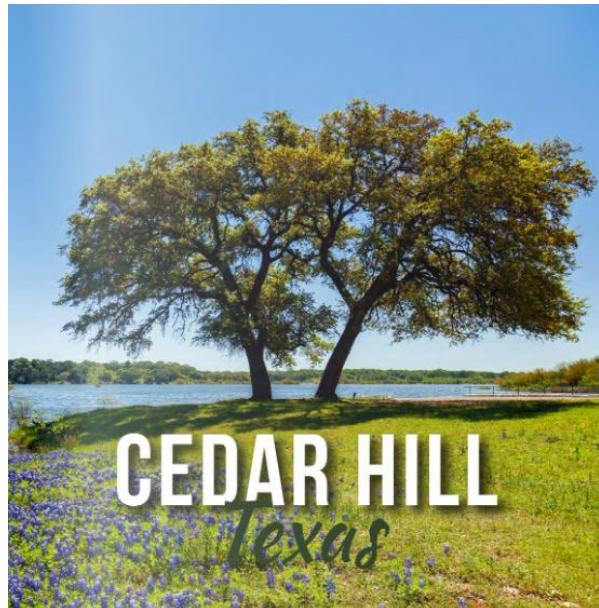
## Citywide Expenditures/Expenses by Category & Fund Type

Category shown in the (\$000's)	General Fund	Water & Sewer Fund	Debt Service Fund	EDC Fund	CDC Fund	Internal Service Funds	Special Revenue Funds	PIDS	Capital Project Funds	Fiduciary Funds	Total
Personnel	33,424	3,826	0	611	1,836	0	1,776	0	0	10	41,483
Supplies	1,693	658	0	17	162	0	209	9	0	0	2,747
Maintenance	1,817	373	0	35	303	0	417	400	0	0	3,345
Services	4,603	13,660	0	963	704	4,732	3,799	265	0	2	28,726
Utilities	1,476	305	0	3	326	0	67	62	0	0	2,238
Miscellaneous	1,211	3,421	11,647	10,239	981	0	184	22	0	0	27,704
Leases/Rentals	1,320	12	0	31	22	0	64	25	0	0	1,474
Transfers	365	395	0	0	0	0	376	0	350	0	1,486
Capital Outlay	259	411	0	210	2,688	1,618	10	549	260	0	6,004
<b>Grand Total</b>	<b>46,167</b>	<b>23,061</b>	<b>11,647</b>	<b>12,110</b>	<b>7,021</b>	<b>6,349</b>	<b>6,901</b>	<b>1,331</b>	<b>610</b>	<b>12</b>	<b>115,209</b>

- Debt Cost are included in the Miscellaneous Category in the charts on this page

# BUDGET FY2022-23

## City Council FY2022/2023 Strategic Priorities Budget



The chart below shows the budgeted spend by each strategic priority. The budget was developed to address the key strategic priorities for FY22/23 with public safety being the City Council's top priority. The budgeted spend for priority 1 - public safety is over \$40 million which is an increase of \$7.9 million over the prior year. For priority 2, the figure below represents operating cost associated with Bond Implementation which is about \$9.6 million less than the prior fiscal year however, an additional \$24 million is devoted to this priority in FY22/23 but funded by debt instruments as detailed in the 5-year CIP section of this document. Priority 3 is Planning and Development; the City is committed to an additional \$6.5 Million for efforts in this area over the prior year. Priority 4 – Communications will result in more efforts and staff time over the prior year however the financial commitment to this priority because of its nature will increase by only \$2 million from the prior year. Similarly, priority 5 will require increased efforts and staff time with an increase in the budget by \$1.9 million over last year's spend.

<b>Expenditures/Expense by Priorities</b>		<b>FY22/23 Operating Budget (\$000's)</b>	<b>% of Total</b>
<b>Priority 1</b>	Public Safety	40,323	35%
<b>Priority 2</b>	Bond Implementation & Capital Investments	18,433	16%
<b>Priority 3</b>	Planning & Development	17,281	15%
<b>Priority 4</b>	Communications	3,456	3%
<b>Priority 5</b>	Community Engagement and Neighborhood Revitalization	35,715	31%
		<b>\$115,209</b>	

# BUDGET FY2022-23

## Consolidated Capital Improvement Projects

The table below provides a list of capital projects adopted for FY2022-23 by project type. Five-year Capital Improvement Program (CIP) summaries are in the Water & Sewer Capital Funds Section and the General Government Capital Funds section of this budget document. The Five-Year CIP is adopted under separate ordinance by the City Council and provides a list of all **current projects** (adopted prior to FY 2023), **adopted projects** (adopted during FY 2023), and forecasted future projects for the next five fiscal years.

<b>Consolidated Capital Improvement Projects</b>		
<b>Capital Project Cost in (000's)</b>	<b>FY22/23 Budget</b>	<b>Total Estimated Project Cost</b>
Streets Capital Projects	3,679	27,466
Parks & Trails Capital Projects	5,624	15,546
Public Facilities Projects & Capital Equipment	19,514	22,654
Drainage	800	2,000
Water Capital Projects	3,200	14,600
Sewer Capital Projects	300	2,800
<b>Grand Total - All Capital Projects</b>	<b>\$33,117</b>	<b>\$85,066</b>

*See Ordinance 2022-772 for the adopted 2022-2023 Capital Budget authorizing the 5-Year Capital Improvement Program (CIP).*

## COMBINED BUDGET SUMMARY

2022-2023

### Revenues and Expenses and Changes in Fund Balances

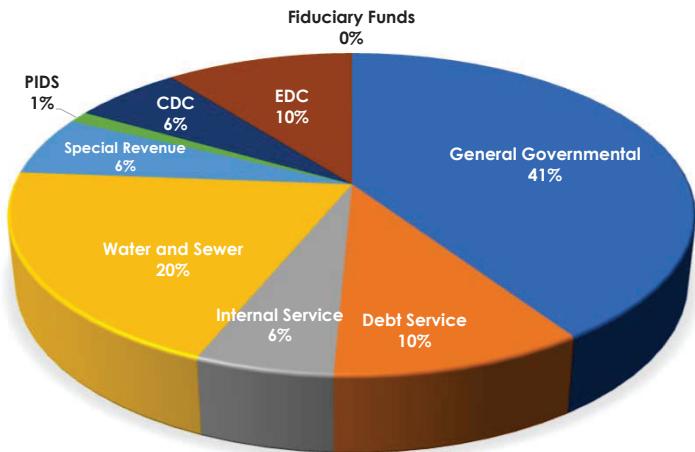
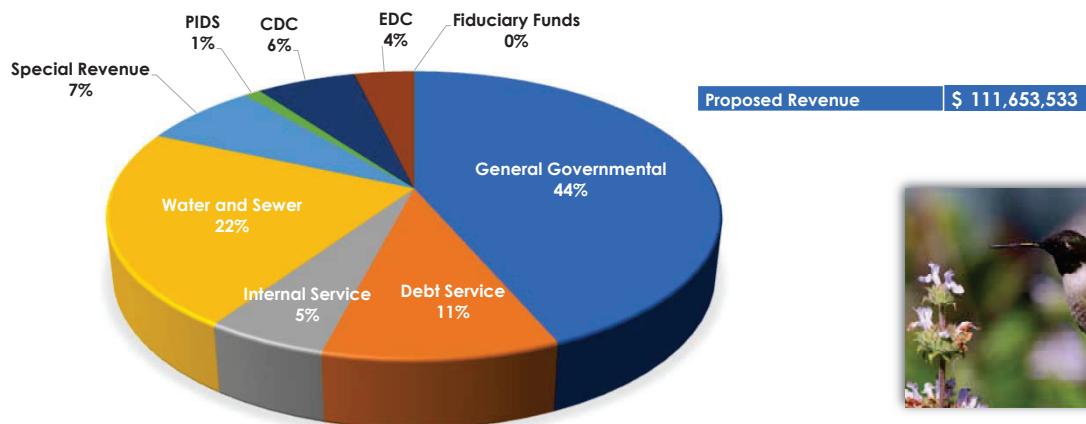
The following Combined Budget Summary is intended to provide the reader a "high-level" summary of all funds of the City including all fund types. The Beginning Fund Balances are estimated and unaudited balances for fiscal year ending September 30, 2022. Each fund reflects estimated revenues and expenditures with ending fund balances for fiscal year ending September 30, 2023. 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
<b>Governmental Type Funds</b>	<b>\$ 29,165,355</b>	<b>\$ 60,345,278</b>	<b>\$ 58,423,892</b>	<b>\$ 1,921,386</b>	<b>\$ 31,086,740</b>
General Fund	12,633,332	45,837,762	46,166,649	(328,887)	12,304,444
Debt Service Fund	1,630,559	11,735,888	11,647,243	88,645	1,719,204
Street Construction Fund	2,875,768	41,300	-	41,300	2,917,068
Downtown/City Center Fund	613,381	3,600	-	3,600	616,981
Building Capital Maintenance Fund	3,394,511	7,600	-	7,600	3,402,111
Restricted Street (Prorata) Fund	393,555	2,100	-	2,100	395,655
Drainage Capital Fund	1,600,237	12,000	-	12,000	1,612,237
Regional Drainage Detention Fund	195,535	900	-	900	196,435
Park Development Fees	167,216	245,576	-	245,576	412,792
Street Impact Fees	5,661,261	2,458,552	610,000	1,848,552	7,509,813
<b>Special Revenue Funds</b>	<b>26,508,030</b>	<b>8,099,396</b>	<b>6,901,440</b>	<b>1,197,956</b>	<b>27,705,985</b>
Landscape and Beautification Fund	1,776,900	3,699,782	3,397,078	302,704	2,079,604
Hotel Occupancy Fund	962,044	488,850	481,179	7,671	969,715
Crime Control and Prevention District	704,226	1,425,999	1,355,871	70,128	774,354
JPL Nature Corridor Permanent Fund	19,729,010	186,400	41,872	144,528	19,873,538
JPL Nature Corridor Opportunity Fund	370,741	35,584	-	35,584	406,325
Animal Shelter Fund	213,948	1,264,725	1,305,317	(40,592)	173,355
PEG Fee Fund	755,119	83,600	10,000	73,600	828,719
Library Donation Fund	35,457	20,600	30,500	(9,900)	25,557
Regional Fire Training Fund	32,608	54,800	54,600	200	32,808
Traffic Safety Fund	129,742	5,658	135,400	(129,742)	-
Police State Forfeiture	89,439	3,000	23,720	(20,720)	68,719
Police Federal Forfeiture	161,092	20,900	40,840	(19,940)	141,152
Municipal Court Special Revenue Fund	65,847	47,800	25,063	22,737	88,584
Eco Devo Incentive (EDI) Fund	106,683	400	-	400	107,083
Tax Increment Financing Fund (TIF)	1,375,174	761,298	-	761,298	2,136,472
<b>Public Improvement Districts</b>	<b>1,353,092</b>	<b>1,191,180</b>	<b>1,331,135</b>	<b>(139,956)</b>	<b>1,213,138</b>
High Pointe PID	495,688	665,630	807,403	(141,773)	353,915
Waterford Oaks PID	442,163	203,150	186,913	16,237	458,400
Winding Hollow PID	106,966	61,400	62,602	(1,202)	105,764
Windsor Park PID	136,407	120,100	118,774	1,325	137,734
Cedar Crest PID	171,868	140,900	155,443	(14,543)	157,325
<b>Fiduciary Funds</b>	<b>80,510</b>	<b>1,200</b>	<b>11,868</b>	<b>(10,668)</b>	<b>69,842</b>
Police Pension Fund	80,510	1,200	11,868	(10,668)	69,842
<b>Component Units</b>	<b>18,444,972</b>	<b>11,190,173</b>	<b>19,130,537</b>	<b>(7,940,365)</b>	<b>10,504,607</b>
Community Development Corporation Fund	7,367,301	6,990,980	7,020,835	(29,856)	7,337,446
Economic Development Corporation Fund	11,077,671	4,199,193	12,109,702	(7,910,509)	3,167,161
<b>Enterprise Type Funds</b>	<b>10,190,473</b>	<b>24,763,891</b>	<b>23,060,718</b>	<b>1,703,173</b>	<b>11,893,646</b>
Water and Sewer Fund	6,741,424	23,526,944	22,930,718	596,226	7,337,650
Water Impact Fee Fund	1,517,976	876,003	65,000	811,003	2,328,979
Sewer Impact Fee Fund	442,821	331,544	65,000	266,544	709,365
Water and Sewer Prorata Fund	113,256	15,600	-	15,600	128,856
Water and Sewer Special Projects Fund	1,374,996	13,800	-	13,800	1,388,796
<b>Internal Service Funds</b>	<b>4,041,553</b>	<b>6,062,415</b>	<b>6,349,328</b>	<b>(286,913)</b>	<b>3,754,640</b>
Equipment Replacement Fund	2,019,707	1,197,291	1,617,785	(420,494)	1,599,214
Self-Insurance Fund	2,021,846	4,865,124	4,731,543	133,581	2,155,426
<b>Total City Wide Summary (sources and uses)</b>	<b>\$ 89,783,985</b>	<b>\$ 111,653,533</b>	<b>\$ 115,208,918</b>	<b>\$ (3,555,387)</b>	<b>\$ 86,228,598</b>

\* Funds Not Included: Grant Fund (0321), CDBG Fund (0307), PD Seizure Fund (0305) - Not Budgeted & Capital Funds Adopted Under Separate Ordinance

## CITYWIDE SUMMARY CHARTS

Fund Type	Revenues	Expenditures
General Governmental	48,609,390	46,776,649
Debt Service	11,735,888	11,647,243
Internal Service	6,062,415	6,349,328
Water and Sewer	24,763,891	23,060,718
Special Revenue	8,099,396	6,901,440
PIDS	1,191,180	1,331,135
CDC	6,990,980	7,020,835
EDC	4,199,193	12,109,702
Fiduciary Funds	1,200	11,868
<b>Total</b>	<b>111,653,533</b>	<b>115,208,918</b>



Proposed Expenditures/Expenses: **\$ 115,208,918**

**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

## CITYWIDE PROGRAM REQUEST- FY22-23

#	FY22-23 PROGRAM REQUEST	DEPARTMENT	RECURRING COST	ONE-TIME COST	TOTAL FIRST YEAR COST	TOTAL PROGRAM COST	PROPOSED	FUND
1	<b>Branding Initiative</b>	(100) Administration	-	100,000	100,000	100,000	Y	(0001) GENERAL
2	<b>FT Communications Specialist</b>	(100) Administration	82,437	-	82,437	82,437	N	(0001) GENERAL
3	<b>Marketing Training- for Marketeers</b>	(100) Administration	-	10,000	10,000	10,000	Y (+)	(0001) GENERAL
4	<b>Email Marketing Program</b>	(100) Administration	5,000	-	5,000	5,000	N	(0001) GENERAL
5	<b>Conversion of Part time IT Technician to Full Time</b>	(130) Information Technology	59,130	-	59,130	59,130	Y	(0001) GENERAL
6	<b>(2) IT Department Vehicles</b>	(130) Information Technology	-	47,180	4,107	47,180	Y (*)	(0001) GENERAL
7	<b>Cyber Security</b>	(130) Information Technology	103,892	3,336	107,229	107,229	N	(0001) GENERAL
8	<b>Disaster Recovery Phase 2</b>	(130) Information Technology	42,000	6,050	48,050	48,050	N	(0001) GENERAL
9	<b>FT Purchasing &amp; Contracts Manager</b>	(150) Finance	125,151	-	125,151	125,151	N	(0001) GENERAL
10	<b>Field Technician Vehicle</b>	(190) Utility Services	-	31,204	31,204	31,204	Y	(0100) WATER/SEWER
11	<b>Facilities Maintenance New Vehicle</b>	(199) Non-Department	-	30,604	5,328	30,604	Y	(0001) GENERAL
12	<b>(4) New Police Officers</b>	(310) Police	432,836	159,402	592,238	592,238	Y (*)	(0001) GENERAL
13	<b>FT Executive Assistant to Field Operations</b>	(310) Police	73,149	-	73,149	73,149	N	(0001) GENERAL
14	<b>FT Public Service Officer</b>	(310) Police	66,299	-	66,299	66,299	N	(0001) GENERAL
15	<b>Speed Calming Devices</b>	(310) Police	3,000	9,978	12,978	12,978	Y	(0001) GENERAL
16	<b>Sigma Wellness Testing</b>	(310) Police	-	25,600	25,600	25,600	Y (+)	(0001) GENERAL
17	<b>PACT Patrol Vehicle and Camera System</b>	(320) - PACT	9,000	79,154	24,737	88,154	Y	(0322) CCPD
18	<b>FT Wildlife Officer Position</b>	(330) Animal Control	68,365	-	68,365	68,365	N	(0001) GENERAL
19	<b>Protective Blocker Truck</b>	(340) Fire	-	210,485	27,763	210,485	Y	(0001) GENERAL
20	<b>FT Community Risk Reduction Specialist</b>	(340) Fire	95,980	-	95,980	95,980	N	(0001) GENERAL
21	<b>Fire Rescue Drone</b>	(340) Fire	-	21,000	4,847	21,000	Y	(0001) GENERAL
22	<b>Fire &amp; EMS Records Management Software</b>	(340) Fire	23,100	-	23,100	23,100	N	(0001) GENERAL
23	<b>Incident Command Software</b>	(340) Fire	9,500	4,125	13,625	33,575	N	(0001) GENERAL
24	<b>Conversion of PT Fire Administrative Assistant to Full Time</b>	(340) Fire	47,732	-	47,732	47,732	N	(0001) GENERAL
25	<b>LaFrance Rebuild</b>	(340) Fire		150,000	150,000	150,000	Y	(0001) GENERAL
26	<b>Fire Station Upgrade</b>	(340) Fire		620,000	620,000	620,000	Y (-)	(0321) ARPA FUNDS
27	<b>Signature Park and Trail Restrooms</b>	(400) CDC Admin		215,000	215,000	215,000	Y	(0308) CDC
28	<b>Compact Utility Loader</b>	(410) Parks	-	62,500	9,700	62,500	Y	(0001) GENERAL
29	<b>Right-of-Way Maintenance and Litter Control</b>	(410) Parks	78,679	-	78,679	78,679	Y	(0001) GENERAL
30	<b>Landscaping</b>	(410) Parks	-	150,000	150,000	150,000	Y	(0001) GENERAL
31	<b>Playground Replacement Schedule</b>	(415) Valley Ridge	-	170,000	170,000	170,000	Y	(0308) CDC
32	<b>Valley Ridge Park Access Gates Replacement</b>	(415) Valley Ridge	-	70,000	70,000	70,000	Y	(0308) CDC
33	<b>Valley Ridge Skid Loader and Attachments</b>	(415) Valley Ridge	-	90,000	90,000	90,000	Y	(0308) CDC
34	<b>Holiday on the Hill Drone Show</b>	(430) Recreation	60,000	-	60,000	60,000	N	(0001) GENERAL

## CITYWIDE PROGRAM REQUEST- FY22-23

#	FY22-23 PROGRAM REQUEST	DEPARTMENT	RECURRING COST	ONE-TIME COST	TOTAL FIRST YEAR COST	TOTAL PROGRAM COST	PROPOSED	FUND
35	<b>Outdoor Area Furnishing Upgrade</b>	(435) Recreation Center	-	86,000	86,000	86,000	Y	(0308) CDC
36	<b>New Fitness Area Equipment</b>	(435) Recreation Center	-	25,000	25,000	25,000	Y	(0308) CDC
37	<b>HVAC Replacement Set-A-Side</b>	(435) Recreation Center	-	910,000	303,333	910,000	Y	(0308) CDC
38	<b>Roof Replacement Set-A-Side</b>	(435) Recreation Center	-	725,684	120,948	725,688	Y	(0308) CDC
39	<b>Neighborhood Services Coordinator</b>	(470) Neighborhood Services	82,521	-	82,521	82,521	Y	(0001) GENERAL
40	<b>Mural/Banner Creation &amp; Maintenance</b>	(480) Main Street	23,000		23,000	115,000	N	(0001) GENERAL
41	<b>Development Code Update</b>	(520) Planning	-	250,000	250,000	250,000	N	(0001) GENERAL
42	<b>Platform for Hotel Occupancy Tax</b>	(611) Tourism	32,631	-	32,631	32,631	Y	(0302) HOT Fund
43	<b>Visitor Intelligence Platform</b>	(611) Tourism	21,000	-	21,000	21,000	N	(0302) HOT Fund
44	<b>FT Public Works Engineer in Training</b>	(700) Public Works	104,243	9,780	114,023	114,023	Y	(0100) WATER/SEWER
45	<b>FT Environmental Specialist</b>	(700) Public Works	100,936	12,980	113,916	113,916	N	(0100) WATER/SEWER
46	<b>Sustainability Plan Update</b>	(700) Public Works	25,000	50,000	75,000	75,000	N	(0100) WATER/SEWER
47	<b>FT Beautification Crew</b>	(700) Public Works	151,140	200,000	351,140	351,140	N	(0100) WATER/SEWER
48	<b>Median &amp; Sidewalk Bins</b>	(700) Public Works	1,000	33,120	34,200	34,200	N	(0100) WATER/SEWER
49	<b>Traffic Signal Box Art</b>	(700) Public Works	10,000	-	10,000	10,000	N	(0317) LANDSCAPE BEAUTIFICATION
<b>TOTAL REQUESTED</b>			<b>1,936,721</b>	<b>4,568,182</b>	<b>4,910,140</b>	<b>6,616,938</b>		

(\*) Programs that are partially funded - see the department section for details

(+) Programs requested as recurring, proposed for one-time funding only.

(-) Department Requested \$620,000, proposed amount of \$400,000.

<b>Total Programs Requested: Y1 Cost</b>	<b>4,910,140</b>
Proposed Programs Y1 Cost	(2,683,199)
<b>Total Unfunded Programs Y1 Cost</b>	<b>2,226,941</b>

Proposed Programs by Funding Source	
(0001) GENERAL FUND	1,000,323
(0100) WATER/SEWER FUND	145,227
(0308) CDC	1,080,281
(0322) CCPD	24,737
(0302) HOTEL TAX FUND	32,631
(0321) ARPA FUNDED	400,000
<b>TOTAL</b>	<b>2,683,199</b>

# CITYWIDE EQUIPMENT REQUEST - FY22-23

Equipment Requested by Type & Funding Source:

DPT. / REQ.	New (N) Replacement (R)	COST	LIFE	TYPE
<b>[130] Information Systems</b>		<b>\$ 136,995</b>		
50 Personal Computers	R	45,000	5	Computers/Software
28 Desktop Computers & Software - Public Use (at Library)	R	29,015	5	Computers/Software
Mobile Laptop & Cart (at Animal Shelter)	R	1,800	5	Computers/Software
14 NEW Laptops for Departments	R	14,000	5	Computers/Software
IT SUV (Retained)	N	23,590	5	Motor Vehicle
NEW IT SUV	N	23,590	5	Motor Vehicle
<b>[190] Utility Services</b>		<b>\$ 31,204</b>		
Field Technician Vehicle	N	31,204	5	Motor Vehicle
<b>[199] Non-Department:</b>		<b>\$ 30,604</b>		
Facilities Maintenance Vehicle	N	30,604	5	Motor Vehicle
<b>[310/320] Police Department:</b>		<b>\$ 821,247</b>		
Police Front-line Mid-Size SUV	R	73,448	4	Motor Vehicle
Police Front-line Mid-Size SUV	R	79,154	4	Motor Vehicle
Police Front-line Mid-Size SUV	R	79,154	4	Motor Vehicle
Police Large SUV	R	79,154	4	Motor Vehicle
Police CMV Vehicle with Equipment	R	73,448	4	Motor Vehicle
Police Front-Line Motorcycle	R	32,228	4	Motor Vehicle
Police Administrative Vehicle	R	57,078	7	Motor Vehicle
Police Administrative Vehicle	R	52,510	7	Motor Vehicle
Police Community Service Vehicle	R	47,517	4	Motor Vehicle
Front Line Police Vehicles	N	79,701	4	Motor Vehicle
Front Line Police Vehicles	N	79,701	4	Motor Vehicle
PACT Patrol Vehicle & Camera System	N	88,154	4	Motor Vehicle
<b>[330] Animal Control:</b>		<b>115,040</b>		
New Animal Control Truck	R	57,520	5	Motor Vehicle
New Animal Control Truck	R	57,520	5	Motor Vehicle

# CITYWIDE EQUIPMENT REQUEST - FY22-23

Equipment Requested by Type & Funding Source:

DPT. / REQ.	New (N) Replacement (R)	COST	LIFE	TYPE
<b>[340] Fire Department:</b>		<b>\$ 708,706</b>		
(15) CPR Devices	R	54,078	7	Equipment
(5) AED/Defibrillators Lifepacks	R	249,143	7	Equipment
Emergency Cart/Field Vehicle	R	24,000	10	Motor Vehicle
Fire Rescue Drone	N	21,000	5	Equipment
New Protective Blocker Truck	N	210,485	10	Motor Vehicle
LaFrance Rebuild	N	150,000		Motor Vehicle
<b>[410] Parks Department:</b>		<b>\$ 117,000</b>		
Compact Utility Loader	N	62,000	8	Heavy Equipment
New Progrator and Sprayer	R	55,000	5	Heavy Equipment
<b>[415] CDC Department:</b>		<b>\$ 153,000</b>		
Skid Loader (Retained)	N	90,000	8	Heavy Equipment
Gator Utility Cart	R	20,000	5	Heavy Equipment
Boomer Tractor	R	43,000	10	Heavy Equipment
<b>[710] Streets Department:</b>		<b>\$ 10,000</b>		
New Concrete Saw	R	10,000	5	Equipment
<b>[760] Water/Sewer</b>		<b>\$ 241,000</b>		
Water/Sewer Crew Truck	R	58,000	5	Motor Vehicle
Water/Sewer Crew Truck	R	58,000	5	Motor Vehicle
Inspection Camera and Trailer	R	90,000	5	Heavy Equipment
Vacuum Trailer	R	35,000	10	Equipment
<b>Total Requested</b>				<b>2,364,796</b>
<b>Replacements</b>				<b>1,474,767</b>
<b>New Items</b>				<b>890,029</b>

# BUDGET FY2022-23

## Citywide Staffing Summary

### FTE

**Full Time Equivalent (FTE)** describes a **budgeted position** for an employee working 2,080 annual hours or 2,912 annual hours for sworn firefighters

The number of individuals employed in FY23 total 404  
339 Full Time  
35 Part Time  
31 Seasonal  
Or  
383.15 FTE

The FTE chart includes:  
filled & vacant  
Full Time &  
Part Time **budgeted positions**  
temporary & seasonal employees are excluded from FTE totals

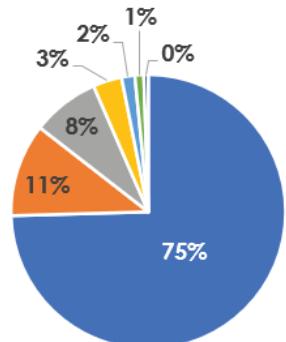
### By Function and Department - All Funds

#### Summary of staffing changes:

- **General Government (Changes in Dept. 195): [1 FTE]**  
The Front Desk Receptionist moved to Government Center
- **Community Services (Changes in Dept. 410, 415, 430, 450, 470& 520):[2 FTE]**  
1 FT Parks Supervisor was added in Dpt. 415, 1 FT Neighborhood Services Coordinator was added in Dpt. 470 and all other changes were modifications in the total hours for part time employees.
- **Public Safety (Changes in Dept. 380): [3.50 FTE]**  
2 FTEs were added in the Police Department (310.) The City also converted the Part Time Administrative Staff to Full time .50 FTE with 50% of time spent assisting Dpt. 330 and added two Part Time Shelter Attendants (grant funded) 1 FTE in Dpt. 380
- **Public Works (Changes in Dept. 190 & 700): [net 0]**  
The Front Desk Receptionist moved from Dpt. 195 to Dpt. 190 resulting in - 1FTE. In Dpt. 700 1 FTE was added .
- **Global changes resulted in the addition of [6.50 FTE]**

#### Staffing by Fund Based on FTE Calculations

	FY23 Proposed	% of Total
General	285.65	75%
Water & Sewer	42.00	11%
CDC	30.50	8%
Animal Shelter	13.00	3%
CCPD	6.00	2%
EDC	4.00	1%
Hotel/Motel	2.00	0%
<b>FTE By Funding Source</b>	<b>383.15</b>	<b>100%</b>



# BUDGET FY2022-23

Staffing By Function & Department Based on FTE Calculations	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Proposed	Diff PY (#)
<b>General Government</b>	<b>30.70</b>	<b>31.45</b>	<b>32.45</b>	<b>31.20</b>	<b>32.20</b>	<b>1.00</b>
100 - Administration	8.50	8.50	8.50	8.50	8.50	0.00
110 - Human Resources	3.50	4.00	4.00	4.00	4.00	0.00
130 - Information Technology	5.20	5.20	5.20	5.20	5.20	0.00
150 - Finance	8.00	8.00	9.00	9.00	9.00	0.00
195 - Government Center	3.00	3.00	3.00	3.00	4.00	1.00
199 - Non-Departmental	2.50	2.75	2.75	1.50	1.50	0.00
<b>Community Services</b>	<b>76.34</b>	<b>77.39</b>	<b>78.60</b>	<b>78.45</b>	<b>80.45</b>	<b>2.00</b>
410 - Parks	17.55	17.55	17.55	16.55	16.02	-0.53
415 - Valley Ridge Park	5.00	6.00	6.00	6.00	7.00	1.00
430 - Recreation	5.75	5.75	5.75	5.75	5.63	-0.13
435 - A.E. Sims Rec. Center	23.00	23.00	23.00	23.50	23.50	0.00
450 - Library	13.04	13.09	13.30	13.30	13.80	0.50
470 - Neighborhood Services	1.00	1.00	2.00	2.00	3.00	1.00
480 - Historic Downtown	1.00	1.00	1.00	1.00	1.00	0.00
520 - Planning and Zoning	4.00	4.00	4.00	4.35	4.50	0.15
610 - Economic Development	4.00	4.00	4.00	4.00	4.00	0.00
611 - Tourism & Marketing	2.00	2.00	2.00	2.00	2.00	0.00
<b>Public Safety</b>	<b>202.33</b>	<b>204.00</b>	<b>204.00</b>	<b>207.00</b>	<b>210.50</b>	<b>3.50</b>
310 - Police	87.00	86.50	86.50	87.00	89.00	2.00
320 - Police (PACT)	6.00	6.00	6.00	6.00	6.00	0.00
330 - Animal Control	2.00	2.00	2.00	2.00	2.50	0.50
340 - Fire	79.00	79.00	79.00	79.50	79.50	0.00
360 - Municipal Court	7.00	7.00	7.00	7.50	7.50	0.00
370 - Code Enforcement	10.00	12.00	12.00	13.00	13.00	0.00
380 - Animal Shelter	11.33	11.50	11.50	12.00	13.00	1.00
<b>Public Works</b>	<b>56.00</b>	<b>57.00</b>	<b>58.00</b>	<b>60.00</b>	<b>60.00</b>	<b>0.00</b>
190 - Utility Services	11.00	12.00	13.00	13.00	12.00	-1.00
700 - Public Works Administration	12.00	11.00	11.00	11.00	12.00	1.00
710 - Street and Drainage	14.00	14.00	14.00	16.00	16.00	0.00
750 - Fleet Maintenance	3.00	3.00	3.00	3.00	3.00	0.00
760- Waste & Wastewater	16.00	17.00	17.00	17.00	17.00	0.00
<b>Operations</b>						
<b>Grand Total</b>	<b>365.37</b>	<b>369.84</b>	<b>373.05</b>	<b>376.65</b>	<b>383.15</b>	<b>6.50</b>

# BUDGET FY2022-23

## Delivering Premier Customer Service - The Cedar Hill Way



## PROPERTY TAX INFORMATION



PROPERTY TAX – AD VALOREM

Each county has an appraisal district that determines the appraised value of all taxable property in the County Cedar Hill resides in both Dallas County and Ellis County. The combined appraised values for properties located within the City's boundaries is the basis of all property tax calculations and estimates.

# BUDGET FY2022-2023

## CERTIFIED VALUES

VALUES, RATES, TAX BILL AND 1¢ EQUIVALENT	2020-2021	2021-2022	2022-2023	S Chg over Prior Year	% Chg to PY
<b>Taxable Value <sup>(1)</sup></b>	\$ 4,150,755,923	\$ 4,591,804,327	\$ 5,252,924,253	\$ 661,119,926	14.40%
Add: Protest Values (ARB)	\$ 205,982,320	\$ 52,535,023	\$ 186,665,391	xxx	xxx
Less: TIF Increment	\$ 68,258,574	\$ 78,094,361	\$ 156,940,404	xxx	xxx
Net Taxable Value with ARB totals	\$ 4,288,479,669	\$ 4,566,244,989	\$ 5,282,649,240	\$ 716,404,251	15.69%
New Construction	\$ 55,388,243	\$ 61,987,580	\$ 35,044,346	xxx	xxx
Taxable Value Used for NNR Calc	\$ 4,233,091,426	\$ 4,504,257,409	\$ 5,247,604,894	\$ 743,347,485	16.50%
Average Single Family Home Value <sup>(2)</sup>	\$ 208,284	\$ 218,849	\$ 260,180	\$ 41,331	18.89%
Average SF Tax Bill	\$ 1,433	\$ 1,525	\$ 1,709	\$ 184	12.06%
One Penny Equivalent <sup>(1)</sup>	\$ 415,181	\$ 459,180	\$ 525,292	\$ 66,112	14.40%

CALCULATED RATES	2020-2021	2021-2022	2022-2023	S Chg over Prior Year	% Chg to PY
No-New-Revenue Rate (NNR)	\$ 0.664835	\$ 0.647467	\$ 0.597583	\$ (0.04988)	-7.70%
No-New-Revenue M&O Rate	\$ 0.500557	\$ 0.488070	\$ 0.444901	\$ (0.04317)	-8.84%
No-New-Revenue M&O Rate (3.50%)	\$ 0.518076	\$ 0.505152	\$ 0.460472	\$ (0.04468)	-8.84%
No-New-Revenue M&O Rate (8.00%)	\$ 0.540601	\$ 0.527116	\$ 0.480493	\$ (0.04662)	-8.84%
Debt Rate (I&S)	\$ 0.170031	\$ 0.178877	\$ 0.176437	\$ (0.00244)	-1.36%
<b>Voter-Approval Tax Rate <sup>(3)</sup></b>	<b>\$ 0.710632</b>	<b>\$ 0.684029</b>	<b>\$ 0.636909</b>	<b>\$ (0.04712)</b>	<b>-6.89%</b>
Unused Increment Rate	\$ -	\$ 0.022530	\$ 0.022530	\$ -	0.00%
<b>Voter-Approval Tax Rate (Adjusted)</b>	<b>\$ 0.710632</b>	<b>\$ 0.706559</b>	<b>\$ 0.659439</b>	<b>\$ (0.04712)</b>	<b>-6.67%</b>

TAX RATE & LEVY	2020-2021	2021-2022	2022-2023	S Chg over Prior Year	% Chg to PY
<b>Proposed Total Tax Rate</b>	<b>\$ 0.688102</b>	<b>\$ 0.697029</b>	<b>\$ 0.657000</b>	<b>\$ (0.04003)</b>	<b>-5.74%</b>
Operations (M&O)	\$ 0.518071	\$ 0.518152	\$ 0.480563	\$ (0.03759)	-7.25%
Debt (I&S)	\$ 0.170031	\$ 0.178877	\$ 0.176437	\$ (0.00244)	-1.36%
Tax Levy on Net Taxable Value <sup>(4)</sup>	<b>\$ 29,509,132</b>	<b>\$ 31,828,052</b>	<b>\$ 34,707,006</b>	\$ 2,878,954	9.05%
Operations	\$ 22,217,373	\$ 23,660,090	\$ 25,386,458	\$ 1,726,368	7.30%
Debt	\$ 7,291,759	\$ 8,167,962	\$ 9,320,548	\$ 1,152,586	14.11%

<b>Increase over NNR Rate</b>	\$ 0.0233	\$ 0.0496	\$ 0.0594
<b>% Increase over NNR Rate</b>	<b>3.50%</b>	<b>7.65%</b>	<b>9.94%</b>
<b>Increase over NNR M&amp;O Rate</b>	<b>\$ 0.0175</b>	<b>\$ 0.0301</b>	<b>\$ 0.0357</b>
<b>% Increase over NNR M&amp;O Rate</b>	<b>3.50%</b>	<b>6.16%</b>	<b>8.02%</b>
<b>Tax Revenue from new construction</b>	<b>\$ 381,128</b>	<b>\$ 432,071</b>	<b>\$ 230,241</b>

(1) Based on Dallas and Ellis Counties certified values ; (2) Dallas County average taxable home value

(3) In FY2021 the Voter Approval rate was calculated at 8.0% above the NNR M&O Rate due to disaster declaration.

(4) Levy is based on net certified taxable values (includes protest less TIF)



# BUDGET FY2022-2023

## PROPERTY TAX RATE HISTORY - Based on Total Tax Rate

Fiscal Year	Tax Rate (Cents/\$100)	Certified Taxable Values (Net)*	Change in Taxable Value	Percent Change	New Construction	Revaluation
2014	0.69876	2,702,074,018	4,606,657	0.2%	12,054,420	(7,447,763)
2015	0.69876	2,852,269,239	150,195,221	5.6%	31,402,629	118,792,592
2016	0.69876	3,024,899,863	172,630,624	6.1%	61,933,000	110,697,624
2017	0.69876	3,240,030,312	215,130,449	7.1%	47,565,475	167,564,974
2018	0.69876	3,453,234,301	213,203,989	6.6%	33,811,761	179,392,228
2019	0.69703	3,779,101,307	325,867,006	9.3%	35,376,844	285,672,152
2020	0.69703	4,032,774,143	253,672,836	6.8%	30,072,813	228,418,033
2021	0.68810	4,288,479,669	255,705,526	6.3%	55,388,243	200,317,283
2022	0.69703	4,566,244,989	277,765,320	6.5%	61,987,580	215,777,740
2023	0.65700	5,282,649,240	716,404,251	15.7%	35,044,346	681,359,905

\*Dallas & Ellis County certified taxable values including protests, less TIF increment

- The chart above provides a history of **taxable values** and year-over-year changes. In addition, the above data is intended to show the reader a history of the City's adopted tax rates. These rates are set by ordinance of the City Council and are designed to provide sufficient revenue to support operating and maintenance (O&M) costs of the City's core services and also provide revenue to pay the City's annual debt related interest and sinking (I&S) payments.
- Truth-in-taxation** is a concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals. The City of Cedar Hill is in strict compliance each fiscal year with the Texas Constitution in regard to legal publication of the City's calculated tax rates as seen in the Chart above.
- Creating a budget and **adopting a property tax rate** to support that budget are major functions of a taxing unit's governing body. This is accomplished by following truth-in-taxation requirements to ensure the public is informed of any increases or decreases.
- During the 86<sup>th</sup> Legislature the terminology and process for adopting a tax rate has changed with the approval of senate Bill 2. This legislature created the law enacting the **No New Revenue Rate (NNR)**. The **NNR** is the rate needed to effectively raise the same amount of tax revenue the City had in the previous fiscal year while the **Voter Approval Tax Rate** is the maximum rate (3.5% over the NNR M&O + debt service rate + unused increment rate) that the City can adopt before the City must call an automatic election to adopt a tax rate.
- The City of Cedar Hill has never exceeded the Voter Approval Rate. Over the last ten (10) years, the City has on average exceeded the NNR by 5.3%. The current year proposed tax rate of **\$0.65700** per \$100 of taxable value is 9.9% over the NNR. The additional revenues generated are proposed to be utilized for maintaining current service levels across all functions of the City.

# BUDGET FY2022-2023

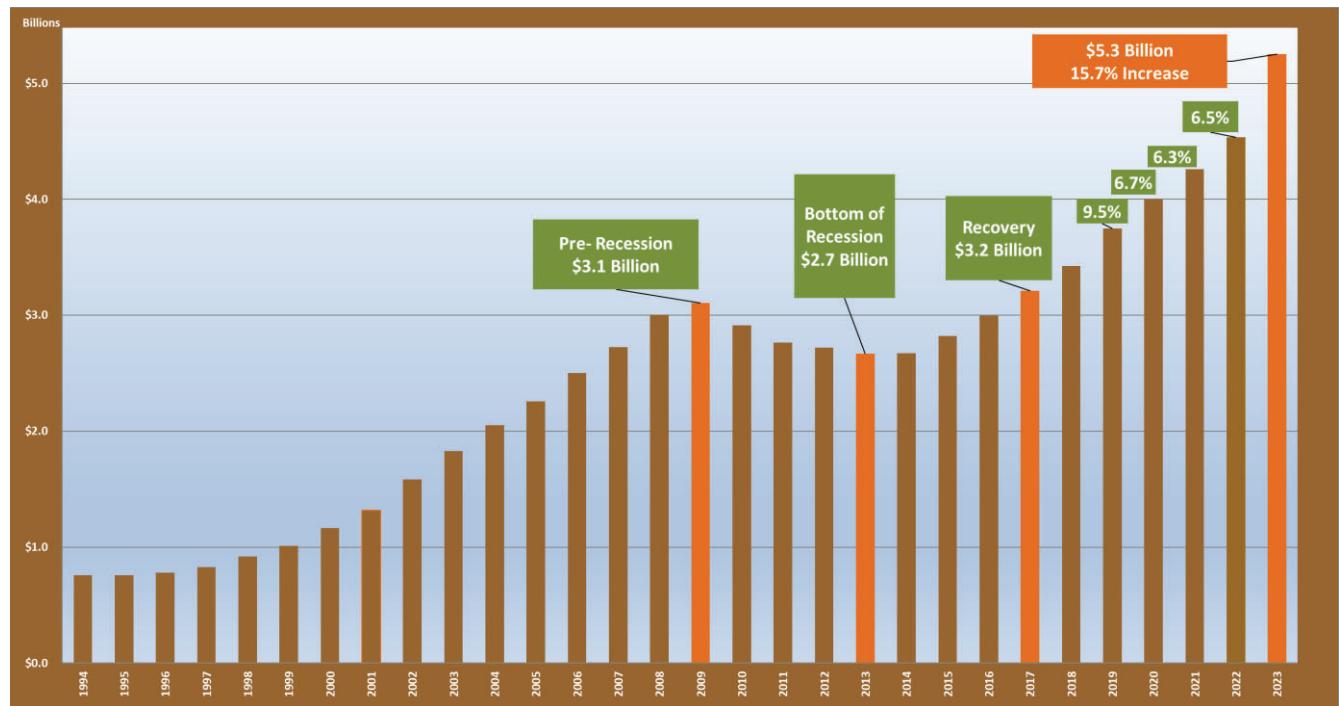
## HISTORICAL TAX ROLL, TAX RATE & CERTIFIED VALUES

Tax Roll	Fiscal Year	Tax Rate (Cents/\$100)	Certified Taxable Values (Net)	Change in Taxable Value	Percent Change
1983	1984	51.000	263,783,537		
1984	1985	50.980	294,492,683	30,709,146	11.64%
1985	1986	55.420	365,580,630	71,087,947	24.14%
1986	1987	34.674	676,218,790	310,638,160	84.97%
1987	1988	35.690	817,450,479	141,231,689	20.89%
1988	1989	37.078	920,815,255	103,364,776	12.64%
1989	1990	42.063	900,424,631	(20,390,624)	-2.21%
1990	1991	48.736	878,908,815	(21,515,816)	-2.39%
1991	1992	56.902	833,798,586	(45,110,229)	-5.13%
1992	1993	61.388	797,574,528	(36,224,058)	-4.34%
1993	1994	64.217	785,536,903	(12,037,625)	-1.51%
1994	1995	64.100	786,995,814	1,458,911	0.19%
1995	1996	65.289	809,921,941	22,926,127	2.91%
1996	1997	66.130	856,221,336	46,299,395	5.72%
1997	1998	64.269	947,690,708	91,469,372	10.68%
1998	1999	64.269	1,042,083,543	94,392,835	9.96%
1999	2000	64.269	1,192,376,628	150,293,085	14.42%
2000	2001	64.269	1,348,285,778	155,909,150	13.08%
2001	2002	64.140	1,615,903,346	267,617,568	19.85%
2002	2003	64.140	1,857,625,121	241,721,775	14.96%
2003	2004	64.140	2,081,650,728	224,025,607	12.06%
2004	2005	64.140	2,286,298,634	204,647,906	9.83%
2005	2006	64.140	2,533,305,250	247,006,616	10.80%
2006	2007	64.140	2,754,768,497	221,463,247	8.74%
2007	2008	64.140	3,033,267,960	278,499,463	10.11%
2008	2009	64.140	3,134,055,604	100,787,644	3.32%
2009	2010	64.140	2,943,557,019	(190,498,585)	-6.08%
2010	2011	67.000	2,795,373,935	(148,183,084)	-5.03%
2011	2012	68.590	2,751,093,808	(44,280,127)	-1.58%
2012	2013	69.570	2,697,467,361	(53,626,447)	-1.95%
2013	2014	69.876	2,702,074,018	4,606,657	0.17%
2014	2015	69.876	2,852,269,239	150,195,221	5.56%
2015	2016	69.876	3,024,899,863	172,630,624	6.05%
2016	2017	69.876	3,240,030,312	215,130,449	7.11%
2017	2018	69.876	3,453,234,301	213,203,989	6.58%
2018	2019	69.703	3,779,101,307	325,867,006	9.44%
2019	2020	69.703	4,032,774,143	253,672,836	6.71%
2020	2021	68.810	4,288,479,669	255,705,526	6.34%
2021	2022	69.703	4,566,244,989	277,765,320	6.48%
2022	2023	65.700	5,282,649,240	716,404,251	15.69%

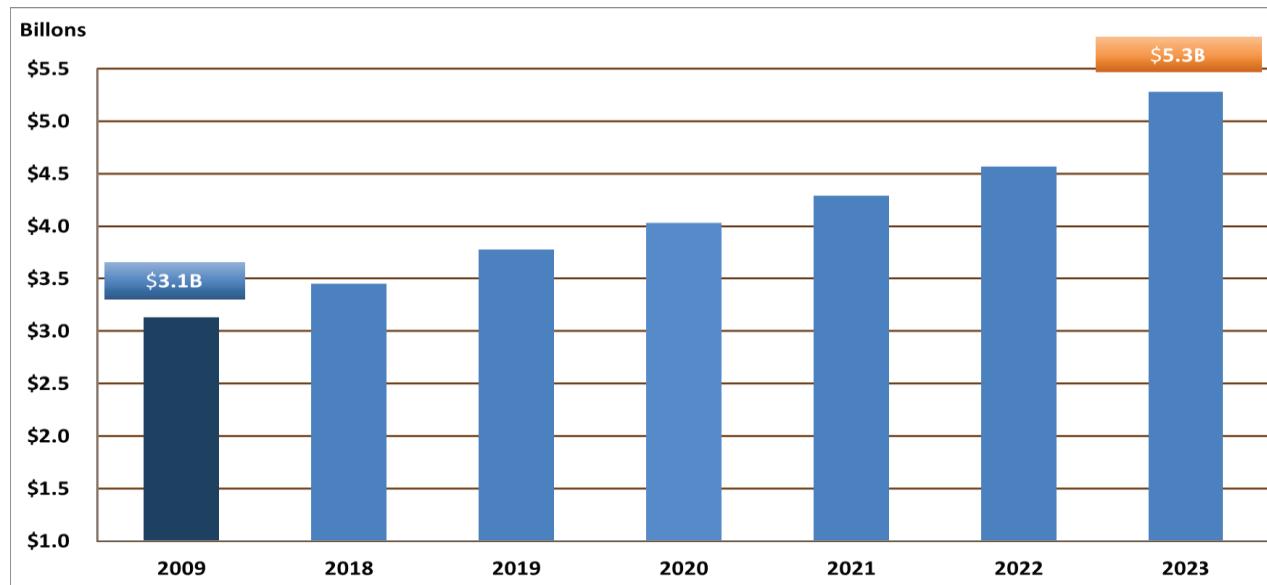
# BUDGET FY2022-2023

## CHANGE IN TAXABLE VALUES

Every year the appraisal districts provide a certified tax roll in July which is used for budgeting prospective revenues that the government will use the following fiscal year. The table below shows historical changes in taxable values for the City of Cedar Hill, TX.



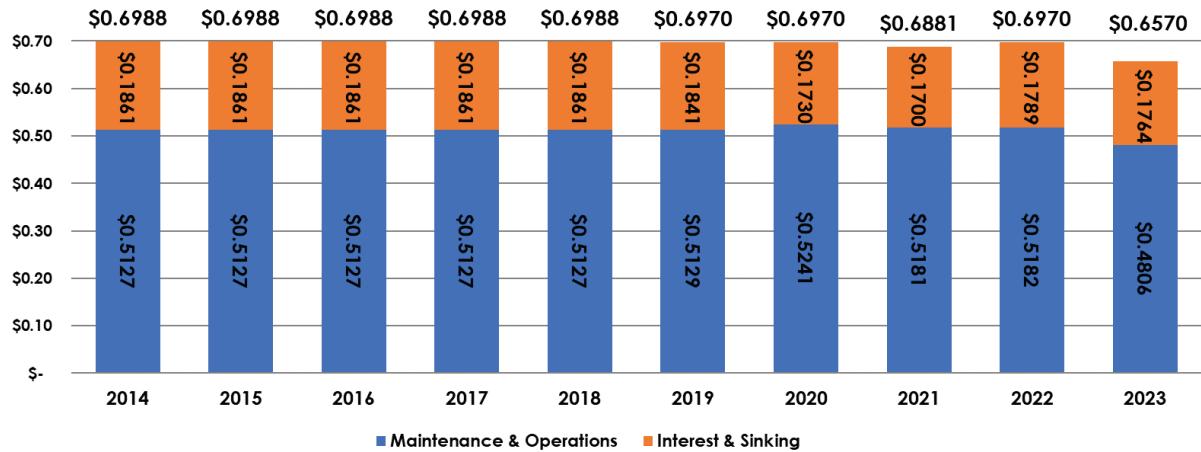
In FY 2009 taxable values were \$3.1 billion entering the recession, \$2.7 billion at the bottom of the recession (FY 2013) and has grown to \$5.3 billion in FY 2023.



# BUDGET FY2022-2023

## PROPERTY TAX RATE -10 YEAR HISTORY

FY 2023 Total Tax Rate = \$0.657000



# BUDGET FY2022-23

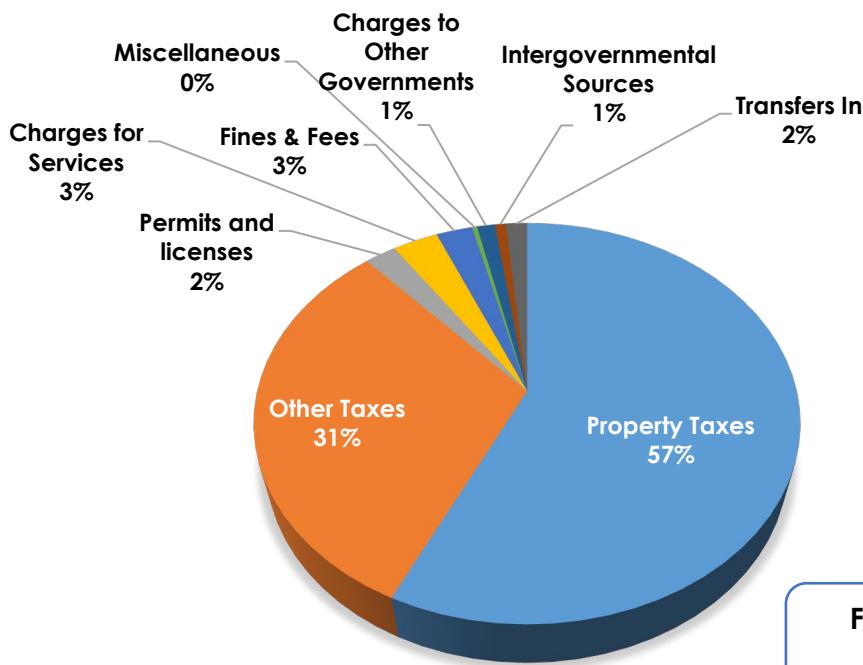


# BUDGET FY2022-23

## Summary Charts

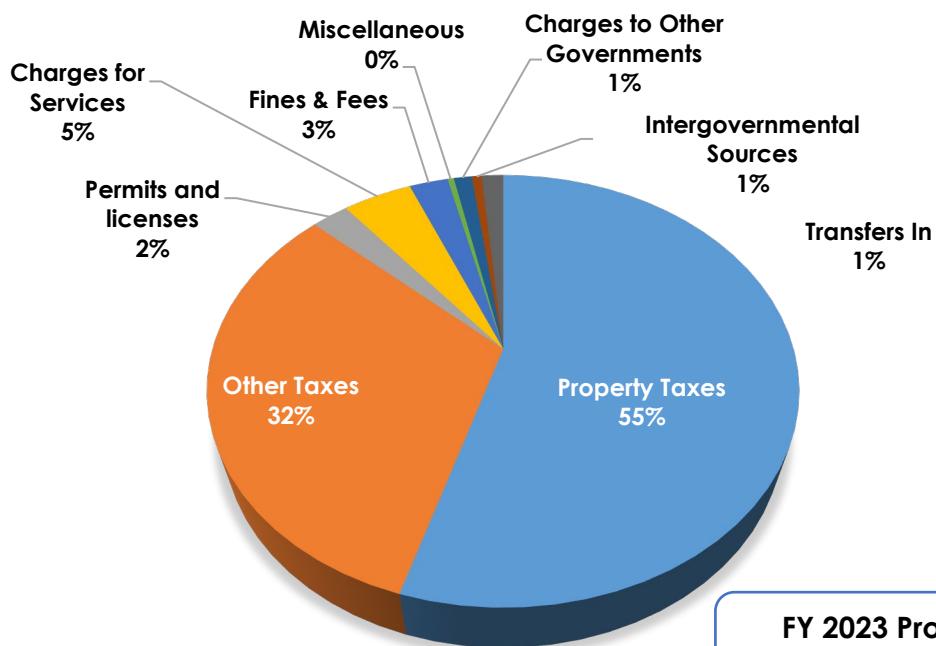
### GENERAL FUND REVENUE COMPARISON BY CATEGORY (to prior year)

#### GENERAL FUND REVENUE BY CATEGORY – FY21/22



**FY 2022 Budgeted Revenue**  
**\$41,849,306**

#### GENERAL FUND REVENUE BY CATEGORY – FY22/23



**FY 2023 Proposed Revenue**  
**\$45,837,762**

# BUDGET FY2022-23

## GENERAL FUND REVENUE SUMMARIES

Revenues:	2021-2022 Budget	2021-2022 Estimate	2022-2023 Proposed	Variance (budget)	
<b>Property Taxes</b>	23,880,090	23,657,300	25,323,551	1,443,461	6.0%
<b>Other Taxes (1)</b>	13,117,196	14,209,392	14,558,827	1,441,631	11%
<b>Permits and licenses</b>	908,700	1,472,712	1,092,700	184,000	20%
<b>Charges for Services</b>	1,306,528	1,771,554	2,052,695	746,167	57%
<b>Fines &amp; Fees</b>	1,050,000	1,150,700	1,149,800	99,800	10%
<b>Miscellaneous</b>	138,062	513,175	185,000	46,938	34%
<b>Charges to Other Governments</b>	520,580	527,268	536,700	16,120	3.0%
<b>Intergovernmental Sources</b>	312,300	746,297	293,420	(18,880)	-6%
<b>Transfers In</b>	615,850	615,850	645,069	29,219	5%
<b>Total</b>	<b>41,849,306</b>	<b>44,664,248</b>	<b>45,837,762</b>	<b>3,988,456</b>	<b>9.5%</b>

(1) Other Taxes includes sales taxes, mixed beverage taxes and franchise fees

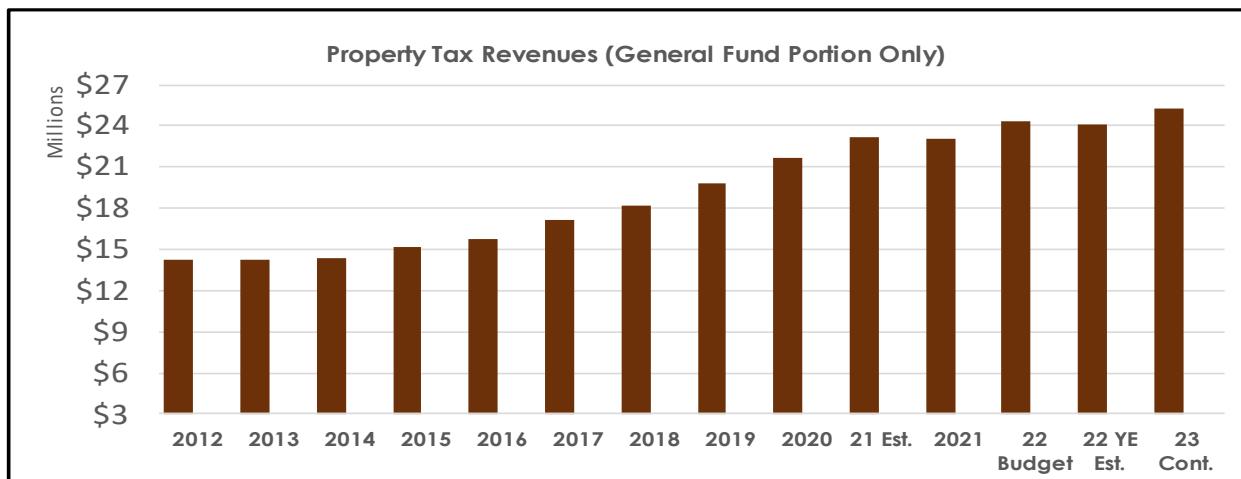
Revenues By Function:	2021-2022 Budget	2021-2022 Estimate	2022-2023 Proposed	Variance (budget)	
<b>General Government</b>	37,897,963	38,996,240	40,828,197	2,930,234	8%
<b>Public Safety</b>	2,731,893	3,589,499	3,121,590	389,697	14%
<b>Community Services</b>	1,166,450	1,774,526	1,542,975	376,525	32%
<b>Public Works</b>	53,000	303,983	345,000	292,000	551%
<b>Total</b>	<b>41,849,306</b>	<b>44,664,248</b>	<b>45,837,762</b>	<b>3,988,456</b>	<b>9.5%</b>

# BUDGET FY2022-23

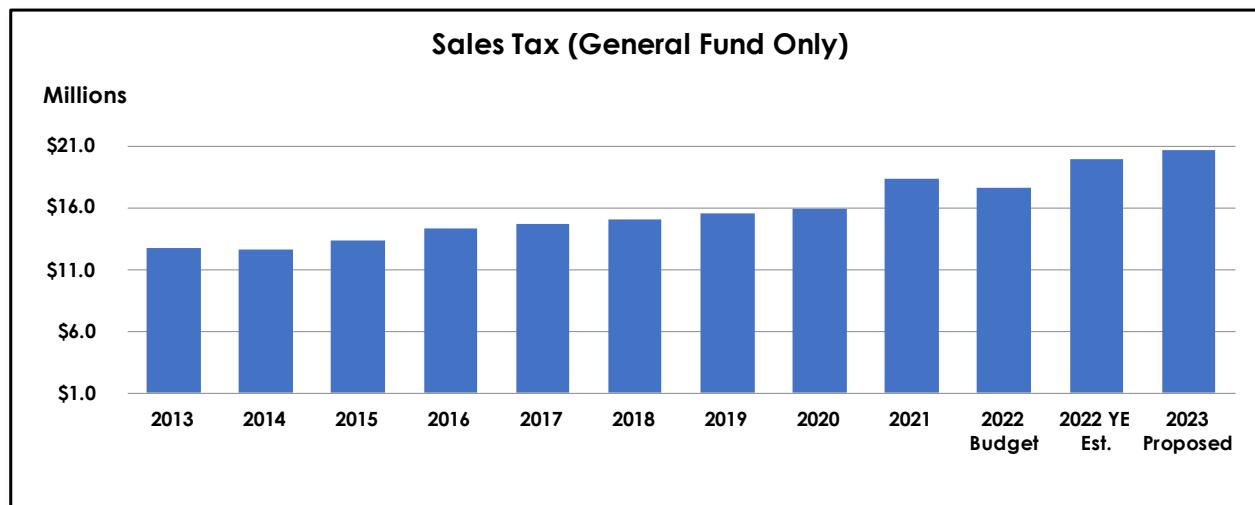
## General Fund Major Revenue Sources - Charts

### Property Tax Revenue

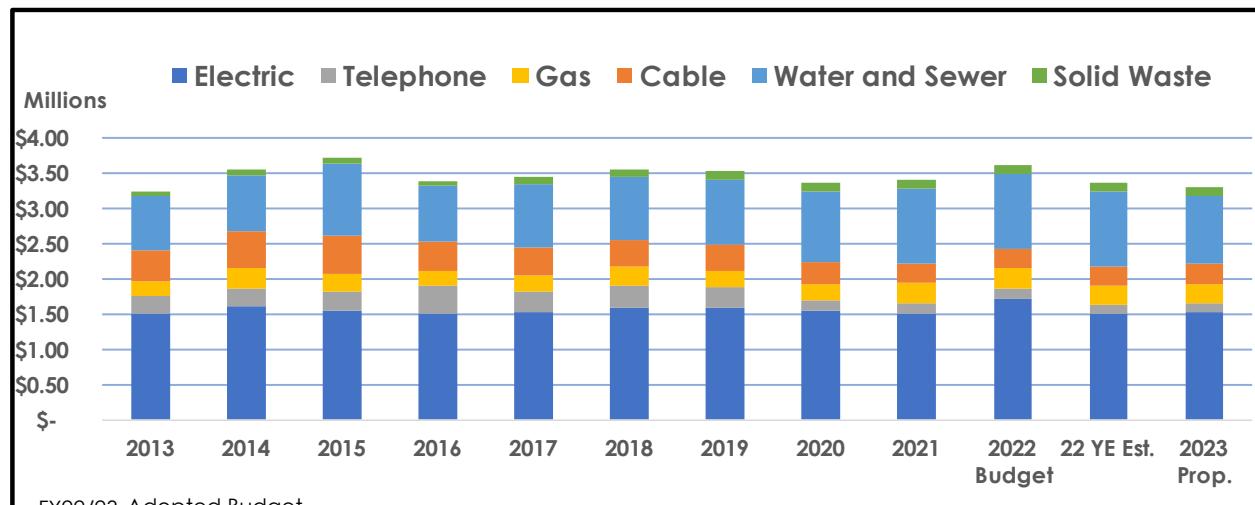
Tax Levy, Current, Delinquent and Penalties



### Sales Tax & Mixed Beverage Tax Revenue



### Franchise Fees Revenue

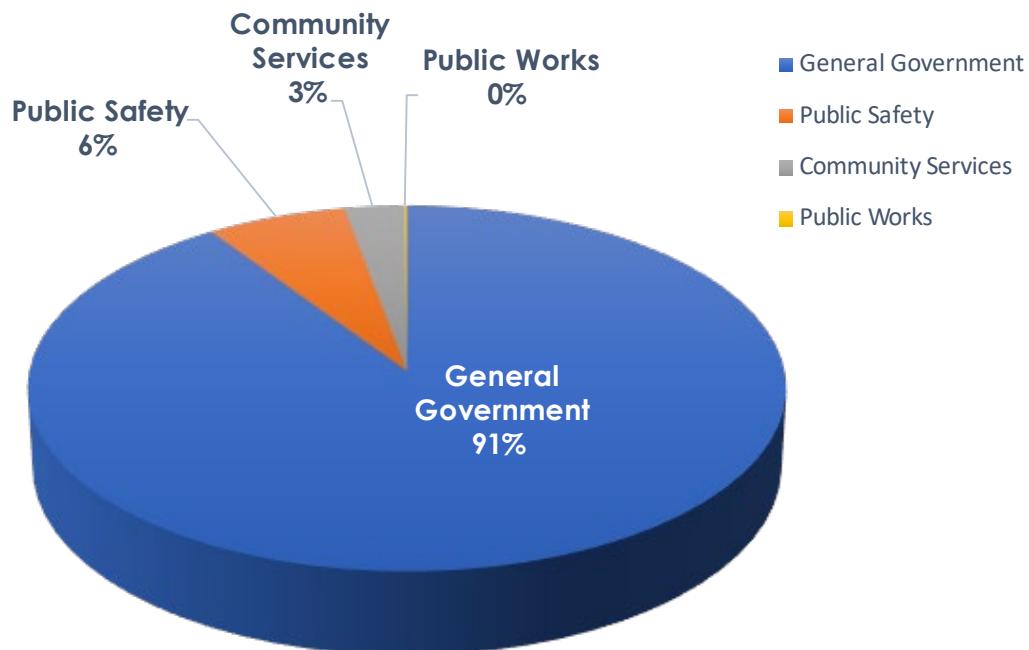


# BUDGET FY2022-23

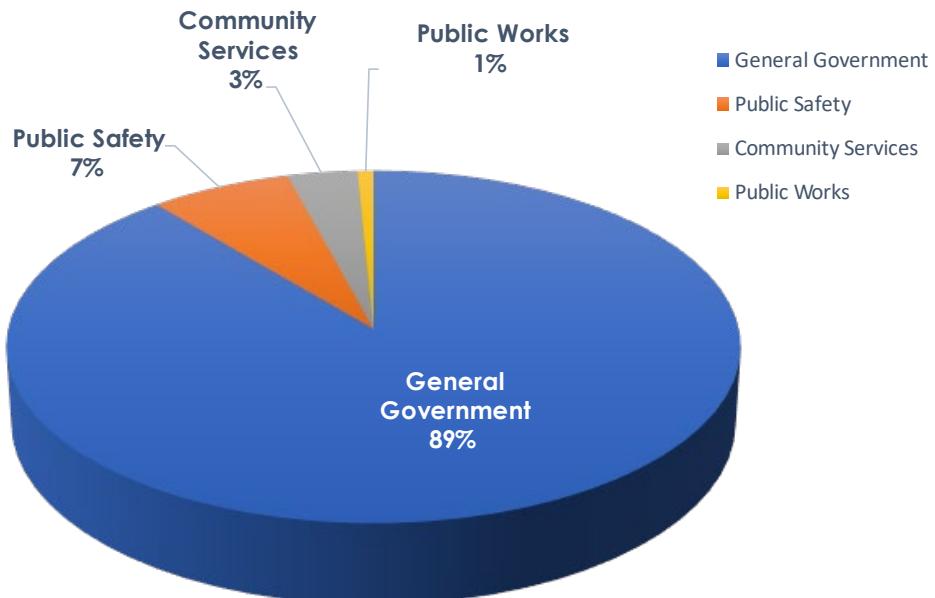
## Summary Charts

GENERAL FUND REVENUE COMPARISON BY FUNCTION (to prior year)

### FY22 Budgeted Revenues by Function



### FY23 Proposed Revenues by Function



# BUDGET FY2022-23

## GENERAL FUND EXPENDITURE SUMMARIES

Expenditures: By Category	2021-2022 Budget	2021-2022 Estimate	2022-2023 Proposed	Variance (budget)	
<b>Personnel</b>	31,048,158	29,545,457	33,423,599	2,375,441	8%
<b>Supplies</b>	1,288,712	1,438,725	1,693,139	404,427	31%
<b>Maintenance</b>	1,709,178	1,727,011	1,816,886	107,708	6%
<b>Services</b>	3,766,937	4,149,679	4,602,546	835,609	22%
<b>Lease/Rentals</b>	1,142,588	1,143,732	1,319,944	177,355	16%
<b>Utilities</b>	1,410,059	1,420,457	1,475,785	65,726	5%
<b>Miscellaneous</b>	1,072,071	1,081,237	1,210,518	138,447	13%
<b>Capital Outlay</b>	333,000	230,598	259,000	(74,000)	-22%
<b>Transfers /Debt</b>	433,875	2,947,525	365,233	(68,642)	-16%
<b>Total</b>	<b>42,204,579</b>	<b>43,684,421</b>	<b>46,166,649</b>	<b>3,962,071</b>	<b>9.4%</b>

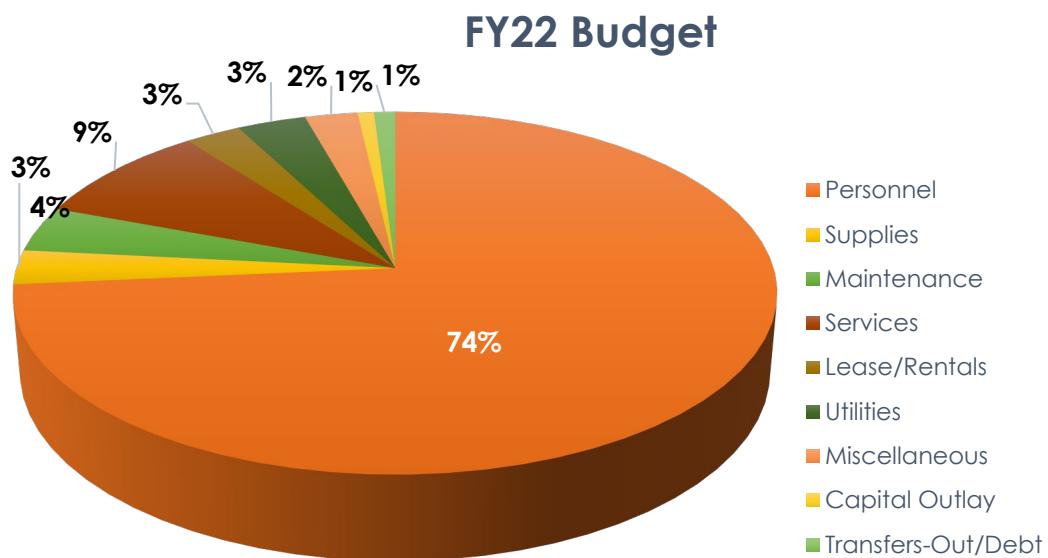
Expenditures: By Function	2021-2022 Budget	2021-2022 Estimate	2022-2023 Proposed	Variance (budget)	
<b>General Government</b>	6,724,341	9,200,022	7,108,492	384,151	6%
<b>Public Safety</b>	27,153,823	26,345,082	29,582,743	2,428,920	9%
<b>Community Services</b>	2,532,313	5,500,215	6,711,448	917,347	16%
<b>Public Works</b>	5,794,102	2,639,102	2,763,967	231,653	9%
<b>Total</b>	<b>\$42,204,579</b>	<b>\$43,684,421</b>	<b>\$46,166,649</b>	<b>\$3,962,071</b>	<b>9.4%</b>

# BUDGET FY2022-23

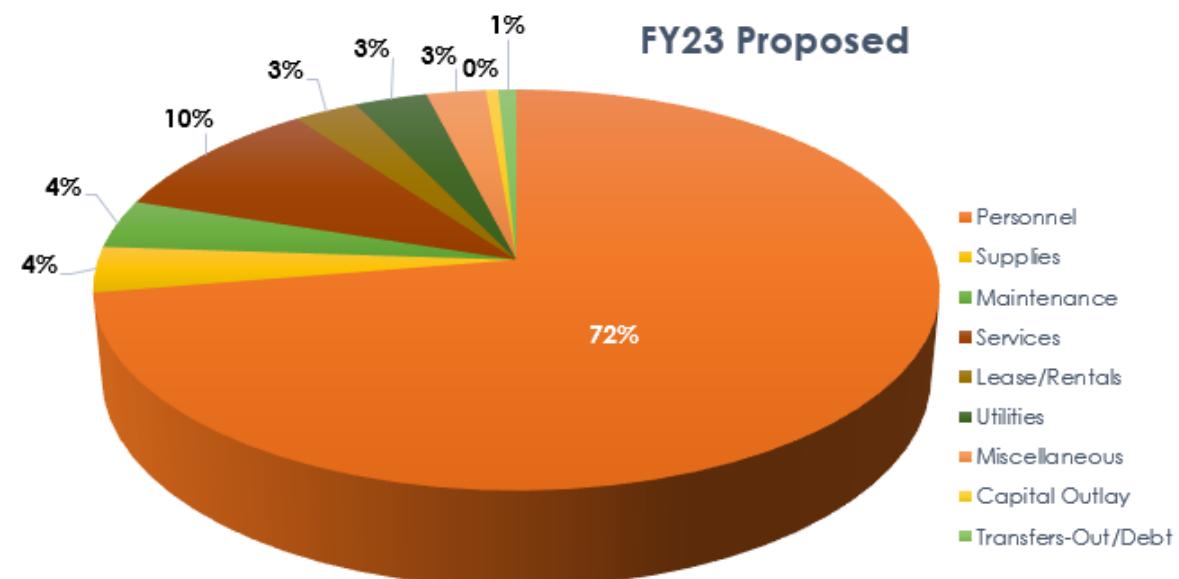
## Summary Charts

GENERAL FUND EXPENDITURES COMPARISON BY CATEGORY (to prior year)

GENERAL FUND EXPENDITURES BY CATEGORY – FY21/22



GENERAL FUND EXPENDITURES BY CATEGORY – FY22/23

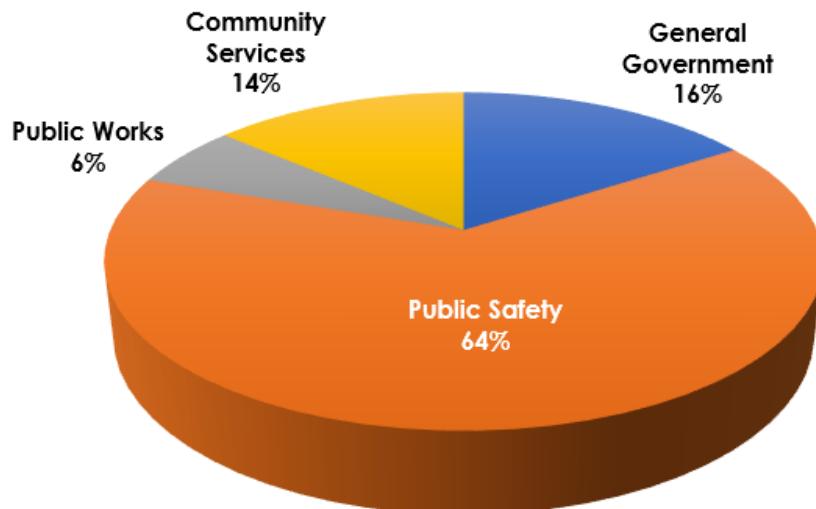


# BUDGET FY2022-23

## Summary Charts

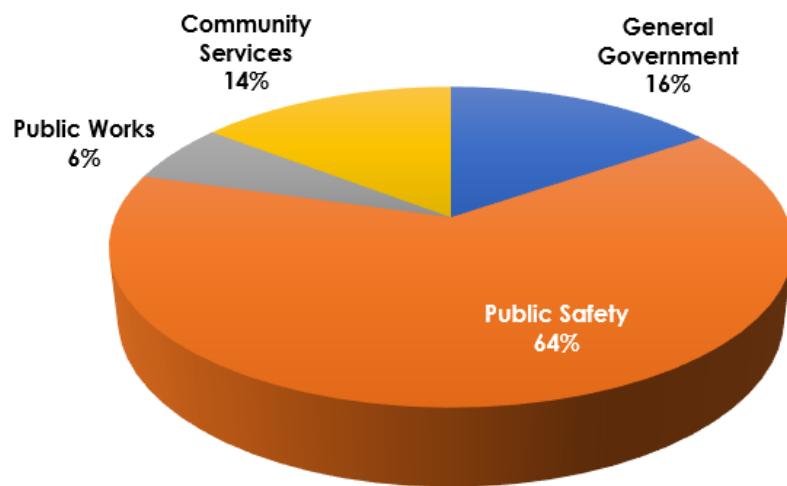
### GENERAL FUND EXPENDITURES COMPARISON BY FUNCTION (to prior year)

#### 2021-2022 Budget



Total 21-22 Budget: \$42,204,579

#### 2022-2023 Proposed

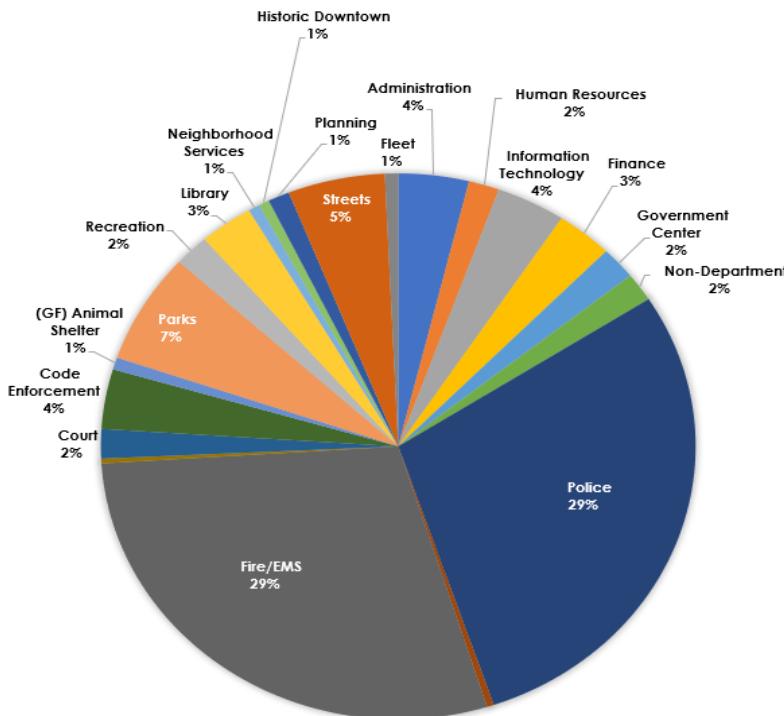


Total 22-23 Proposed: \$46,166,649

# BUDGET FY2022-23

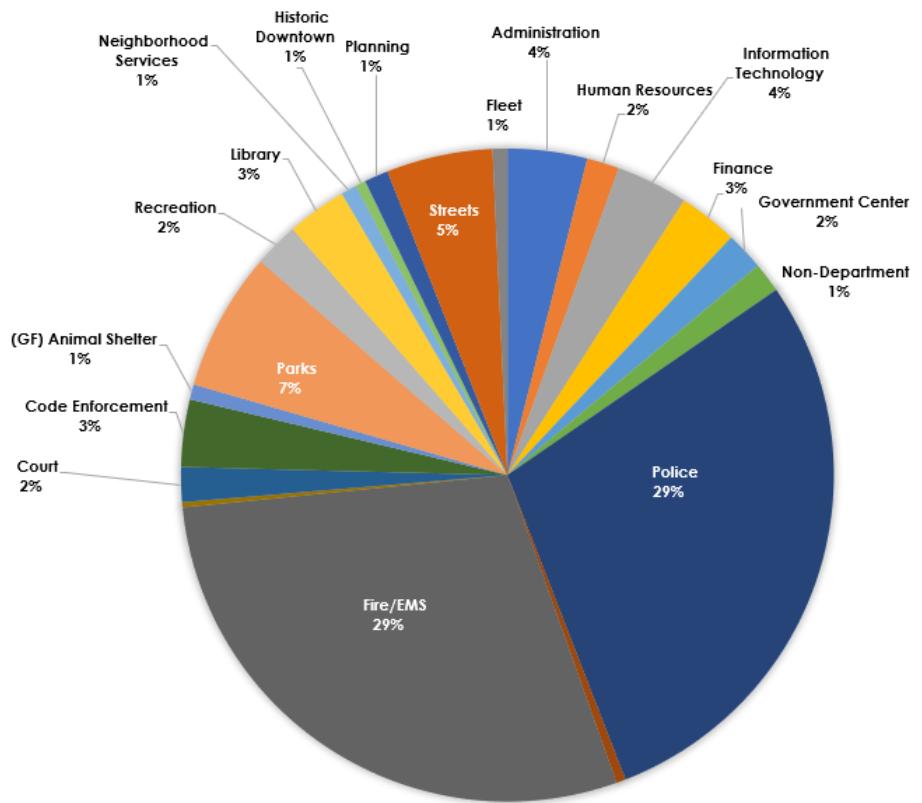
## Summary Charts

### GENERAL FUND EXPENDITURES COMPARISON BY DEPARTMENT (to prior year)



Department	FY22 Budget	FY 23 Proposed
Administration	\$1,617,508	\$1,817,969
Human Resources	\$702,081	\$741,286
Information Technology	\$1,587,005	\$1,643,513
Finance	\$1,234,853	\$1,349,109
Government Center	\$811,109	\$873,802
Non-Department	\$711,778	\$682,813
Police	\$12,179,738	\$13,254,860
Animal Control	\$161,154	\$215,088
Fire/EMS	\$12,169,388	\$13,316,215
Emergency Management	\$115,726	\$119,433
Court	\$734,276	\$795,274
Code Enforcement	\$1,491,666	\$1,535,689
(GF) Animal Shelter	\$301,875	\$346,125
Parks	\$2,761,224	\$3,177,683
Recreation	\$798,079	\$1,023,043
Library	\$1,235,422	\$1,368,205
Neighborhood Services	\$257,758	\$358,376
Historic Downtown	\$247,887	\$235,830
Planning	\$493,731	\$548,310
Streets	\$2,228,355	\$2,426,993
Fleet	\$303,358	\$336,974
<b>TOTALS</b>	<b>\$42,204,579</b>	<b>\$46,166,649</b>

### 2021-2022 BUDGET - EXPENDITURES BY DPT.



**GENERAL FUND**  
**(Revenues, Expenditures and Change in Fund Balance)**  
**Fund 0001**



	<b>ACTUAL 2019-2020</b>	<b>ACTUAL 2020-2021</b>	<b>BUDGET 2021-2022</b>	<b>ESTIMATED 2021-2022</b>	<b>CM Proposed 2022-2023</b>	<b>\$ Var to Budget</b>	<b>% Var to Budget</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 10,151,122</b>	<b>\$ 11,196,123</b>	<b>\$ 11,653,506</b>	<b>\$ 11,653,506</b>	<b>\$ 12,633,332</b>		
<b>REVENUES</b>							
Property taxes	\$ 21,163,281	\$ 22,596,111	\$ 23,880,090	\$ 23,657,300	\$ 25,323,551	\$ 1,443,461	6%
Other taxes	11,926,419	13,309,811	13,117,196	14,209,392	14,558,827	1,441,631	11%
Permits and licenses	763,179	1,312,487	908,700	1,472,712	1,092,700	184,000	20%
Charges for services	1,190,473	1,468,288	1,306,528	1,771,554	2,052,695	746,167	57%
Fines	1,013,426	987,136	1,050,000	1,150,700	1,149,800	99,800	10%
Miscellaneous	373,933	211,440	138,062	513,175	185,000	46,938	34%
Charges to other gov'ts	451,080	474,189	520,580	527,268	536,700	16,120	3%
Intergovernmental sources	445,116	1,150,043	312,300	746,297	293,420	(18,880)	-6%
Transfers In	1,047,501	1,441,631	615,850	615,850	645,069	29,219	5%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 38,374,408</b>	<b>\$ 42,951,135</b>	<b>\$ 41,849,306</b>	<b>\$ 44,664,248</b>	<b>\$ 45,837,762</b>	<b>\$ 3,988,456</b>	<b>9.5%</b>
<b>EXPENDITURES</b>							
Administration (100)	\$ 1,394,307	\$ 1,540,706	\$ 1,617,508	\$ 1,569,192	\$ 1,817,969	\$ 200,461	12%
Human Resources (110)	557,793	634,433	702,081	681,787	741,286	39,205	6%
Information Technology (130)	1,296,127	1,232,460	1,587,005	1,668,905	1,643,513	56,508	4%
Finance (150)	1,226,347	1,379,749	1,294,859	1,265,064	1,349,109	54,251	4%
Government Center (195)	621,618	664,270	811,109	840,360	873,802	62,693	8%
Police (310)	10,913,958	11,403,776	12,179,738	11,423,044	13,254,860	1,075,121	9%
Animal Control (330)	197,510	144,300	161,154	169,454	215,088	53,934	33%
Fire/EMS (340)	11,354,576	12,592,112	12,169,388	12,264,177	13,316,215	1,146,827	9%
Emergency Management (350)	90,653	86,619	115,726	107,194	119,493	3,767	3%
Court (360)	578,086	566,277	734,276	710,081	795,274	60,999	8%
Code Enforcement (370)	1,214,839	1,242,149	1,491,666	1,369,256	1,535,689	44,022	3%
Animal Shelter (380)	258,725	280,981	301,875	301,875	346,125	44,250	15%
Parks(410)	2,484,116	2,306,629	2,761,224	2,617,134	3,177,683	416,459	15%
Recreation (430)	496,597	559,902	798,079	735,213	1,023,043	224,964	28%
Library (450)	969,502	1,034,297	1,235,422	1,182,023	1,368,205	132,783	11%
Neighborhood Services (470)	125,020	194,599	257,758	254,098	358,376	100,618	39%
Historic Downtown (480)	178,138	184,714	247,887	230,987	235,830	(12,057)	-5%
Planning (520)	415,344	446,788	493,731	480,760	548,310	54,579	11%
Streets (710)	1,799,570	1,916,626	2,228,955	2,398,427	2,426,993	198,038	9%
Fleet (750)	269,359	281,255	303,358	294,252	336,974	33,615	11%
Non-Department (199)	887,221	3,801,109	711,778	3,121,138	682,813	(28,965)	-4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 37,329,407</b>	<b>\$ 42,493,752</b>	<b>\$ 42,204,579</b>	<b>\$ 43,684,421</b>	<b>\$ 46,166,649</b>	<b>\$ 3,962,071</b>	<b>9.4%</b>
<b>Net Change</b>	<b>\$ 1,045,001</b>	<b>\$ 457,384</b>	<b>\$ (355,273)</b>	<b>\$ 979,827</b>	<b>\$ (328,887)</b>	<b>xxx</b>	<b>xxx</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 11,196,123</b>	<b>\$ 11,653,506</b>	<b>\$ 11,298,233</b>	<b>\$ 12,633,332</b>	<b>\$ 12,304,445</b>	<b>xxx</b>	<b>xxx</b>
% of Operating Expenditures	30.0%	27.4%	26.8%	28.9%	26.7%		
<b>Unassigned</b>	<b>\$ 1,863,771</b>	<b>\$ 1,030,068</b>	<b>\$ 747,088</b>	<b>\$ 1,712,227</b>	<b>\$ 762,783</b>		
<b>25% Fund Balance Requirement</b>	<b>\$ 9,332,352</b>	<b>\$ 10,623,438</b>	<b>\$ 10,551,145</b>	<b>\$ 10,921,105</b>	<b>\$ 11,541,662</b>		
	<b>\$ 11,196,124</b>	<b>\$ 11,653,507</b>	<b>\$ 11,298,233</b>	<b>\$ 12,633,332</b>	<b>\$ 12,304,445</b>	<b>xxx</b>	<b>xxx</b>

<b>CHANGE IN EXPENDITURES</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>21-22 Budget</b>	<b>YE Est. 21-22</b>	<b>CM Proposed</b>	<b>\$ Var</b>	<b>% Of Total</b>
GENERAL GOVERNMENT	\$ 5,983,413	\$ 9,252,727	\$ 6,724,341	\$ 9,146,445	\$ 7,108,492	\$ 384,151	15%
PUBLIC SAFETY	24,608,347	26,316,214	27,153,823	26,345,082	29,582,743	2,428,920	64%
PUBLIC WORKS	2,068,929	2,197,881	2,532,313	2,692,679	2,763,967	231,653	6%
COMMUNITY SERVICES	4,668,717	4,726,930	5,794,102	5,500,215	6,711,447	917,346	15%
<b>Total</b>	<b>\$ 37,329,407</b>	<b>\$ 42,493,752</b>	<b>\$ 42,204,579</b>	<b>\$ 43,684,421</b>	<b>\$ 46,166,649</b>	<b>\$ 3,962,071</b>	<b>100%</b>

# BUDGET FY2022-23

## General Fund Staffing by Department

<b>General Fund FTE's by Function and Department</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Proposed</b>	<b>Diff PY (#)</b>
<b>General Government</b>	<b>31.45</b>	<b>31.45</b>	<b>30.20</b>	<b>31.20</b>	<b>1.00</b>
100 - Administration	8.50	8.50	8.50	8.50	0.00
110 - Human Resources	4.00	4.00	4.00	4.00	0.00
130 - Information Technology	5.20	5.20	5.20	5.20	0.00
150 - Finance	8.00	8.00	8.00	8.00	0.00
195 - Government Center	3.00	3.00	3.00	4.00	1.00
199 - Non-Departmental	2.75	2.75	1.50	1.50	0.00
<b>Community Services</b>	<b>42.39</b>	<b>43.60</b>	<b>42.95</b>	<b>43.95</b>	<b>1.00</b>
410 - Parks	17.55	17.55	16.55	16.02	-0.53
430 - Recreation	5.75	5.75	5.75	5.63	-0.13
450 - Library	13.09	13.30	13.30	13.80	0.50
470 - Neighborhood Services	1.00	2.00	2.00	3.00	1.00
480 - Historic Downtown	1.00	1.00	1.00	1.00	0.00
520 - Planning and Zoning	4.00	4.00	4.35	4.50	0.15
<b>Public Safety</b>	<b>185.50</b>	<b>186.50</b>	<b>189.00</b>	<b>191.50</b>	<b>2.50</b>
310 - Police	85.50	86.50	87.00	89.00	2.00
330 - Animal Control	2.00	2.00	2.00	2.50	0.50
340 - Fire & EMS	79.00	79.00	79.50	79.50	0.00
360 - Municipal Court	7.00	7.00	7.50	7.50	0.00
370 - Code Enforcement	12.00	12.00	13.00	13.00	0.00
<b>Public Works</b>	<b>17.00</b>	<b>17.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.00</b>
710 - Street and Drainage	14.00	14.00	16.00	16.00	0.00
750 - Fleet Maintenance	3.00	3.00	3.00	3.00	0.00
<b>Grand Total</b>	<b>276.34</b>	<b>278.55</b>	<b>281.15</b>	<b>285.65</b>	<b>4.50</b>

# BUDGET FY2022-23

## General Fund – Departments by Function

### General Fund Fund 0001

#### Administrative Services

- 100 Administration
- 110 Human Resources
- 130 Information Technology
- 150 Finance
- 195 Government Center
- 199 Non-Department

#### Public Safety

- 310 Police
- 330 Animal Control
- 340 Fire
- 350 Emergency Management
- 360 Municipal Court
- 370 Code Enforcement
- 380 GF Portion Animal Shelter

#### Community Services

- 410 Parks
- 430 Recreation
- 450 Library
- 470 Neighborhood Services
- 480 Historic Downtown
- 520 Planning & Zoning

#### Public Works

- 710 Streets & Drainage
- 750 Fleet Maintenance

## DEPARTMENT DESCRIPTION

The Administration Department is responsible for the overall coordination and facilitation of all City services to the citizens of Cedar Hill. The department creates partnerships and maintains communication with citizens and elected officials in all branches of government. The department gives direction, sets administrative policy, and makes legal, budgetary and personnel decisions city-wide.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- Oversee Implementation of City Council's Strategic Plan and Premier Statements
- Provide oversight to day-to-day operations
- Respond to Citizens' questions and service requests
- Manage Official Record Keeping of the City Council and the City of Cedar Hill, according to state law and records policies
- Administer City Elections
- Implementation of Policy Functions

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
# of open records request	832	800	750	775
Citizens Satisfaction Survey Overall % - (biennial)	85%	N/A Biennial	86%	N/A Biennial



## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	1,145,007	1,246,761	1,307,455	1,295,909	1,371,646	64,191
Supplies	35,574	41,213	26,850	38,993	32,400	5,550
Maintenance	11,777	18,120	12,673	12,795	13,307	634
Services	50,450	106,499	115,929	51,656	227,484	111,555
Utilities	8,854	10,965	12,101	11,670	11,670	(431)
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	142,645	117,148	142,500	158,169	161,462	18,962
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>1,394,307</b>	<b>1,540,706</b>	<b>1,617,508</b>	<b>1,569,192</b>	<b>1,817,969</b>	<b>200,461</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY2022-23 Approved Budget	Budget Variance (\$)
City Manager	624	1.0	1.0	1.0	1.0	0.0
Assistant City Manager	623	0.0	1.0	1.0	1.0	0.0
Deputy City Manager	623	1.0	1.0	1.0	1.0	0.0
Communications Director	621	1.0	0.0	0.0	0.0	0.0
City Secretary	620	1.0	1.0	1.0	1.0	0.0
Director of Administrative Services	620	0.0	1.0	1.0	1.0	0.0
Assistant to the City Manager	619	1.0	0.0	0.0	0.0	0.0
Assistant City Secretary	617	0.0	1.0	1.0	1.0	0.0
Executive Assistant to the City Manager	616	1.0	1.0	1.0	1.0	0.0
Executive Assistant	615	1.0	0.00	1.0	1.0	0.0
Executive Assistant/Special Events Coordinator	615	1.0	1.0	0.0	0.0	0.0
Administrative Secretary	94	0.5	0.5	0.0	0.0	0.0
Records Clerk	94	0.00	0.0	0.5	0.5	0.0
<b>Totals</b>		<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>0.0</b>

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Vehicles & Equipment	Actual Cost	Lease Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	Approved	Funded
Branding Initiative	-	100,000	100,000	Y- (0001) GF
Communications Specialist	82,437	-	-	N
Marketing Training- for Marketeers	-	10,000	10,000	Y- (0001) GF
Email Marketing Program	5,000	-	-	N

## DEPARTMENT DESCRIPTION

The Human Resources Department is responsible for providing excellent customer service to current and potential employees by facilitating recruitment efforts, employee development programs, employee relations, benefits and compensation administration.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Recruitment Opportunities** - Devise strategies to attract, select and retain a diverse pool of highly knowledgeable, talented, and service-driven applicants
- **Compensation and Benefits** - Establish and maintain a fair and competitive compensation and benefits package
- **Performance Development and Management** - Formulate the direction that enables the organization to achieve its training, performance, change, and succession planning initiatives
- **Employee Incentives and Retention Strategies** - Ensure that the workforce has career opportunities, incentives, and a quality of work life balance that encourages employee retention
- **Employee Relations and Accountability Standards** - Provide expertise, guidance, and assistance on employee-related matters

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Offer a minimum of 10 Wellness programs annually.	10 (impacted by COVID)	11	11	12
Provide a minimum of 4 Customer Service Initiatives annually.	2 (impacted by COVID)	6	6	6
Provide at least 12 Recruitment and Retention Programs annually.	12 (impacted by COVID)	14	14	15

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	440,912	468,315	505,812	495,195	533,568	27,756
Supplies	15,855	28,826	31,400	32,200	30,700	(700)
Maintenance	28,346	32,090	33,492	33,474	44,495	11,003
Services	50,299	80,114	64,450	64,634	65,020	570
Utilities	706	790	681	554	569	(112)
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	21,674	24,297	66,246	55,730	66,934	688
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>557,793</b>	<b>634,433</b>	<b>702,081</b>	<b>681,787</b>	<b>741,286</b>	<b>39,205</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Human Resources Director	621	1.0	1.0	1.0	1.0	0.0
Assistant Human Resources Director	620	0.0	0.0	1.0	1.0	0.0
Human Resources Manager	619	1.0	1.0	0.0	0.0	0.0
Human Resources Generalist I	617	1.0	1.0	1.0	1.0	0.0
Human Resources Analyst	615	0.0	1.0	1.0	1.0	0.0
HR Assistant	614	1.0	0.0	0.0	0.0	0.0
Part-Time HR Assistant	92	0.0	0.0	0.0	0.0	0.0
<b>Total</b>		<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>

## EQUIPMENT &amp; PROGRAM REQUEST

N/A

## DEPARTMENT DESCRIPTION

The Information Technology Department provides support, guidance and direction for all City information resources.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Systems management** - Coordinate and support the design, implementation, operation, training procedures and documentation for all purchased and/or developed information systems
- **Network and systems security** – Configure and maintain information security infrastructure for internal and external systems
- **Systems, equipment, and managed services procurement** – Assure procurement efficiency and effectiveness of all information systems and equipment
- **General direction and support** – Oversee the streamlined technical operation and support of all departments and ensure it aligns with the business objectives of the City

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
IT Service requests complete on a timely basis	85%	90%	90%	95%
IT Projects completed on schedule	50%	50%	80%	90%
Network security issues caught and extinguished	95%	95%	95%	100%

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	502,389	532,863	568,514	550,662	605,065	36,551
Supplies	63,084	50,660	67,053	56,991	110,297	43,244
Maintenance	310,724	316,445	366,281	380,036	320,894	(45,387)
Services	144,685	163,143	194,915	292,554	330,685	135,770
Utilities	7,589	6,570	5,894	5,820	5,616	(278)
Lease/Rentals	256,552	158,018	242,094	244,537	253,111	11,017
Miscellaneous	11,104	4,761	26,254	22,305	17,845	(8,409)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	116,000	116,000	-	(116,000)
<b>Total</b>	<b>1,296,127</b>	<b>1,232,460</b>	<b>1,587,005</b>	<b>1,668,905</b>	<b>1,643,513</b>	<b>56,508</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Information Technology Director	621	1.0	1.0	1.0	1.0	0.0
Network Administrator	619	2.0	2.0	2.0	2.0	0.0
Information Systems Analyst I & II	617/618	1.0	1.0	1.0	1.0	0.0
Administrative Secretary	613	0.0	0.0	0.0	0.5	0.5
IT Technician	94	0.7	0.7	0.7	0.7	0.0
Administrative Clerk	91	0.5	0.5	0.5	0.0	-0.5
<b>Totals</b>		<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>0.0</b>

## EQUIPMENT &amp; PROGRAM REQUEST

Equipment	Actual Cost	Lease Cost	Funded
50 - Personal computers	45,000	10,387	Y - (0040) EQ Fund
28 Desktop Computers & Software - Public Use (at Library)	29,015	-	Y - (0001) GF - Operating
Mobile Laptop & Cart (at Animal Shelter)	1,800	-	Y - (0001) GF - Operating
14 NEW Laptops for Departments	14,000	-	Y - (0001) GF - Operating
IT SUV (Retained)	23,590	4,107	Y - (0040) EQ Fund

Programs	Recurring Cost	One-Time Cost	Approved	Funded
Conversion of Part time IT Technician to Full Time	59,130	-	59,130	Y- (0001) GF
(1) IT Department Vehicle	-	23,590	4,107	Y- (0040) EQ Fund
Cyber Security	103,892	3,336	-	N
Disaster Recovery Phase 2	42,000	6,050	-	N

## DEPARTMENT DESCRIPTION

The Finance Department provides professional and fiscally prudent management of all city assets by managing and recording, safeguarding, organizing, and planning for future financial needs.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Financial Accounting:** Maintain the City's general ledger, perform accounts payable functions, process employee payroll, collect and record revenues and expenditures and coordinate the City's annual audit. Finance administers financial programs and provide financial training and guidance to all departments.
- **Budgeting and Reporting:** Provide financial reports to the City's operating divisions, the City Council and other stakeholders, assist administration with implementation and monitoring the city's annual operating budget and capital improvement plan budgets.
- **Debt Management:** Coordinate the issuance of debt, prepare information required to obtain insurance and ratings for debt insurance and process maturities payments
- **Investment and Treasury Functions:** Manage City funds, determine appropriate investments according to the City's investment policy and provide quarterly reports to the City Council regarding investment performance. Safeguard all city funds while providing available cash according to the city's operational needs while leveraging opportunities to increase yields.
- **Purchasing and Procurement:** Provide the best method to acquire goods and services for the City with the best value by issuing purchase orders, RFPs/RFQs, conducting City-wide bids and contract administration and participate in Cooperative Purchasing Programs.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
% of AP Electronic Payments	42%	49%	48%	48%
% of months bank recon completed w/45 days	67%	33%	67%	67%
% of Purchase Card Expenditures to Total Expenditures	2.89%	3.25%	3.85%	3.85%
# of Purchase Orders	180	212	450	500
Bond Rating (Moody's/S&P)	Aa2/AA	Aa2/AA	Aa2/AA	Aa2/AA
# of Consecutive Years receiving GFOA CAFR award	29	30	31	32
# of Years receiving GFOA Distinguished Budget Award	21	22	23	24
% of Financial Reports Prepared by Due Date	100%	99%	99%	100%
Total # of payments	4,596	4,305	4,350	4,400
Total # of Invoices	8,500	7,904	8,200	8,300

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	839,470	927,778	895,065	869,055	928,681	33,616
Supplies	5,925	4,937	8,023	5,795	7,045	(978)
Maintenance	69	-	1,020	-	-	(1,020)
Services	355,428	424,503	362,435	359,744	380,285	17,850
Utilities	970	390	750	618	780	30
Lease/Rentals	12,105	12,105	12,105	12,105	12,105	-
Miscellaneous	12,381	10,036	15,461	17,748	20,213	4,752
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>1,226,347</b>	<b>1,379,749</b>	<b>1,294,859</b>	<b>1,265,064</b>	<b>1,349,109</b>	<b>54,251</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Finance Director	622	1.0	1.0	1.0	1.0	<b>0.0</b>
Assistant Finance Director	621	0.0	1.0	1.0	1.0	<b>0.0</b>
Finance Business Manager	621	1.0	0.0	0.0	0.0	<b>0.0</b>
Controller	620	1.0	1.0	1.0	1.0	<b>0.0</b>
Revenue Manager	619	0.0	1.0	1.0	1.0	<b>0.0</b>
Senior Accountant	618	1.0	1.0	1.0	1.0	<b>0.0</b>
Budget & Purchasing Analyst	616	1.0	0.0	0.0	0.0	<b>0.0</b>
Purchasing Coordinator	616	0.0	1.0	1.0	1.0	<b>0.0</b>
Accountant	617	1.0	0.0	0.0	0.0	<b>0.0</b>
Payroll Clerk	614	1.0	1.0	1.0	1.0	<b>0.0</b>
Accounting Technician	614	1.0	2.0	2.0	2.0	<b>0.0</b>
Account Clerk	613	0.0	0.0	0.0	0.0	<b>0.0</b>
<b>Totals</b>		<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>0.0</b>

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Vehicles & Equipment	Actual Cost	Lease Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	Approved	Funded
FT Purchasing & Contracts Manager	125,151	-	-	N



## DEPARTMENT DESCRIPTION

The Government Center is charged with the maintenance and aesthetics of the Government Center.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Coordinate Building Services**
- **Coordinate Service Request System**
- **Maintain the Integrity of the Facility**

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Systems maintained	7	7	7	7
Service requests completed	903	330	300	400
Energy generated from solar panels	140,000 kWh	170,513 kWh	140,000 kWh	140,000 kWh

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	263,593	298,390	288,534	292,618	331,372	42,838
Supplies	34,462	40,315	42,250	30,250	34,950	(7,300)
Maintenance	93,294	78,369	151,320	131,314	129,880	(21,440)
Services	61,240	70,808	129,600	184,675	163,584	33,984
Utilities	165,996	174,381	190,125	192,858	199,411	9,286
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	3,033	2,008	9,280	8,644	14,605	5,325
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>621,618</b>	<b>664,270</b>	<b>811,109</b>	<b>840,360</b>	<b>873,802</b>	<b>62,693</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Facility Manager	619	1.0	1.0	1.0	1.0	0.0
Building Maintenance Crew Chief	615	1.0	0.0	0.0	0.0	0.0
Building Maintenance Crew Chief	614	0.0	1.0	1.0	1.0	0.0
Customer Service Specialist	615	0.0	0.0	0.0	1.0	1.0
Building Maintenance Coordinator	613	0.0	0.0	1.0	1.0	0.0
Custodian	611	1.0	1.0	0.0	0.0	0.0
<b>Totals</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>	<b>1.0</b>

- Customer Service Specialist department transfer in from department 190

## EQUIPMENT &amp; PROGRAMS REQUEST

Replacement Vehicles	Actual Cost	Lease Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
N/A	-	-	-	-

## DEPARTMENT DESCRIPTION

- Non-Department manages the maintenance and security of city facilities and funds certain citywide equipment and administrative contracts. Debt payments and transfers are also recorded under this department.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- Coordinate Building Services**
- Coordinate Service Request System**
- Maintain the Integrity of the Facility**

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	116,877	84,513	82,470	71,476	78,672	(3,797)
Supplies	7,720	4,889	8,348	10,714	15,655	7,307
Maintenance	56,113	86,598	94,810	118,415	126,895	32,085
Services	319,304	181,533	351,691	251,391	247,899	(103,792)
Utilities	1,983	303,339	1,848	1,265	1,265	(583)
Dev Incentives	-	-	-	-	-	-
Lease/Rentals	59,504	58,221	53,188	53,189	53,701	513
Miscellaneous	76,721	82,017	89,424	84,688	158,725	69,302
Transfers/Debt	200,000	3,000,000	30,000	2,530,000	-	(30,000)
Grant Exp	-	-	-	-	-	-
Capital Outlay	49,000	-	-	-	-	-
<b>Total</b>	<b>887,221</b>	<b>3,801,109</b>	<b>711,778</b>	<b>3,121,138</b>	<b>682,813</b>	<b>(28,966)</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Building Maintenance Technician	613	1.0	1.0	1.0	1.0	0.0
Part-Time Custodian	612	0.0	0.0	0.0	0.5	0.5
Part-Time Custodian	93	1.75	1.75	0.5	0.0	-0.5
<b>Totals</b>		<b>2.75</b>	<b>2.75</b>	<b>1.5</b>	<b>1.5</b>	<b>0.0</b>

## EQUIPMENT &amp; PROGRAM REQUESTS

Replacement Vehicles	Actual Cost	Lease Cost	Funded
Facilities Maintenance Vehicle	30,604	5,328	Y – (0040) EQ Fund

Programs	Recurring Cost	One-Time Cost	Approved	Funded
N/A	-	-	-	-

## DEPARTMENT DESCRIPTION

The Cedar Hill Police Department is dedicated to providing the highest quality service that promotes and maintains a safe environment in partnership with the community consistent with our values.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Patrol** - Provide timely response to calls for service and the protection of people and property; Develop problem-solving and crime prevention strategies with citizen and business groups; Provide safe flow of traffic throughout the City, enforce traffic laws and Police Front-line Mid-Size SUV prevent accidents
- **Criminal Investigations** - Investigate reported crimes and alleged offenses; Gather, analyze and share intelligence information; Recover evidence and stolen property; File cases, arrest offenders and assist victims
- **Information and Technical Support** - Maintain and provide accurate police information; Safeguard property and evidence; Provide information and education on police service programs, crime trends, problem solving; Reporting and false alarm prevention to the community
- **Police Administration** - Provide overall direction and leadership for all police services utilizing "best practices" in law enforcement; Establish and review policy; Prepare and implement annual work plan and budget; Coordinate with other city departments and local governmental entities; Maintain accreditation status
- **Professional Standards** - Investigate complaints; Conduct internal affairs investigations; Recruit and train for excellence



## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Respond to all Emergency calls promptly	6.30 minutes	6:19 minutes	6.30 minutes	6.30 minutes
Perform state traffic safety initiatives per year	Completed: 4	Complete 12	Complete 12	Complete 12
File appropriate charges and provide testimony at grand jury/court	92% acceptance	88% acceptance	90% acceptance	90% acceptance
Contact victims, document and investigate all criminal activity and offense reports	Continue to contact w/in 5 days			
Provide accurate and timely police information	Continue to update web page w/in 15 days w/changes	Continue to update web page w/in 15 days w/changes	Continue to update web page w/in 15 days w/changes	Continue to update web page w/in 15 days w/changes
Foster Synergy with other local agencies (CHISD Police & State Park Police)	Continue to hold monthly meetings			
Develop & implement succession strategy by expanding training opportunities	Attend 1 management leadership course			
Investigate internal affair complaints and conduct administrative investigations	Continue to complete w/in 30 days			

Please note seconds converted to minutes in response times stated above

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	9,356,685	9,737,514	10,205,007	9,365,069	11,031,101	826,094
Supplies	205,051	255,391	312,680	373,004	456,216	143,536
Maintenance	92,121	105,317	134,035	118,315	128,335	(5,700)
Services	719,286	711,968	785,740	810,271	925,591	139,851
Utilities	39,705	35,779	48,250	47,730	50,950	2,700
Lease/Rentals	336,271	375,028	354,630	354,630	417,888	63,258
Miscellaneous	110,987	151,581	208,396	225,742	239,320	30,924
Transfers/Debt	-	-	102,000	102,000	5,458	(96,542)
Grant Exp	7,405	31,198	29,000	26,283	-	(29,000)
Capital Outlay	46,447	-	-	-	-	-
<b>Total</b>	<b>10,913,958</b>	<b>11,403,776</b>	<b>12,179,738</b>	<b>11,423,044</b>	<b>13,254,860</b>	<b>1,075,121</b>



## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Police Chief	622	1	1	1	1	0
Assistant Police Chief	621	0	0	0	2	2
Assistant Police Chief	850	2	2	2	0	-2
Police Captain	845	0	0	1	1	0
Police Lieutenant	840	7	7	5	5	0
Police Sergeant	830	7	7	8	8	0
Police Corporal	825	7	7	5	5	0
Police Officer	810	41	41	43	43	0
Police Information Supervisor	617	1	1	1	1	0
Executive Assistant	616	0	0	0	1	1
Executive Assistant	615	1	1	1	0	-1
Forensics Manager	616	1	1	1	1	0
Crime Analyst	615	1	1	1	1	0
Fiscal/Grant Administrator	615	0	1	1	1	0
Property Room Coordinator	615	0	0	0	1	1
Property Room Coordinator	614	1	1	1	0	-1
Senior Public Service Officer	615	0	0	0	1	1
Senior Public Service Officer	614	1	1	1	0	-1
Victim Assistance / Grant Coordinator	615	1	1	1	1	0
Alarm Billing Coordinator	614	1	1	1	1	0
Civilian Investigator	614	1	1	1	1	0
Community Service Officer	614	3	3	3	3	0
Digital Media Coordinator	614	1	1	1	1	0
Executive Secretary	614	1	0	0	0	0
Investigative Aide	614	1	1	1	1	0
Police Records Clerk	614	0	0	0	2.5	2.5
Police Records Clerk	613	2	2	2.5	0	-2.5
Public Service Officer	614	0	0	0	4	4
Public Service Officer	613	4	4	4	0	-4
Police Scanning Clerk	92	0.5	0.5	0.5	0.5	0
<b>Totals</b>		<b>86.5</b>	<b>86.5</b>	<b>87.0</b>	<b>87.0</b>	<b>0</b>

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Vehicles & Equipment	Actual Cost	Lease Cost	Funded
Police Front-line Mid-Size SUV	73,448	20,611	Y - (0040) EQ FUND
Police Front-line Mid-Size SUV	79,154	22,211	Y - (0040) EQ FUND
Police Front-line Mid-Size SUV	79,154	22,211	Y - (0040) EQ FUND
Police Large SUV	79,154	22,211	Y - (0040) EQ FUND
Police CMV Vehicle with Equipment	73,448	20,610	Y - (0040) EQ FUND
Police Front-Line Motorcycle	32,228	9,043	Y - (0040) EQ FUND
Police Administrative Vehicle	57,078	9,937	Y - (0040) EQ FUND
Police Administrative Vehicle	52,510	9,142	Y - (0040) EQ FUND
Police Community Service Vehicle	47,517	13,334	Y - (0040) EQ FUND

Programs	Recurring Cost	One-Time Cost	Approved	Funded
(4) FT Police Officers	432,836	159,402	279,670	Y- (0001) GF *
FT Executive Assistant to Field Operations	73,149	-	-	N
FT Public Service Officer	66,299	-	-	N
Speed Calming Devices	3,000	9,978	12,978	Y- (0001) GF
Sigma Wellness Testing	25,600	-	25,600	Y- (0001) GF

- Partial approval of program – 4 FT Police Officers (no vehicle)

## DEPARTMENT DESCRIPTION

The Animal Control department provides protection for the health, safety, and welfare of people and animals within the city by responding to emergency and non-emergency situations concerning animals and fowl within the city and enforcing related state and local statutes.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Animal Control** - Provide timely response to calls for service and enforce animal codes.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Respond to calls in a prompt manner	29 minutes	29 minutes	28 minutes	28 minutes
Attend neighborhood watch group meetings or City sponsored functions	COVID 3 neighborhood meetings, 2 walks, and 3 schools and 0 community event	1 neighborhood meetings, 1 walks, and 2 schools, 0 community event	2 neighborhood meetings, 2 walks, 2 schools, 1 community event	3 neighborhood meetings, 3 walks, 2 schools, 2 community events
Number of calls for service	3,500	3,500	3,500	4,000

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	163,031	125,179	138,565	139,331	161,252	22,687
Supplies	8,208	6,753	9,019	8,130	8,638	(381)
Maintenance	1,007	836	1,400	2,000	1,700	300
Services	1,866	1,820	4,150	13,200	10,100	5,950
Utilities	1,921	1,746	1,860	1,918	1,920	60
Lease/Rentals	16,552	3,820	-	-	26,553	26,553
Miscellaneous	4,925	4,146	6,160	4,875	4,925	(1,235)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>197,510</b>	<b>144,300</b>	<b>161,154</b>	<b>169,454</b>	<b>215,088</b>	<b>53,934</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Senior Animal Control Officer	615	2.0	2.0	1.0	0.0	-1.0
Animal Control Officer	614	0.0	0.0	1.0	2.0	1.0
Administrative Assistant	613	0.0	0.0	0.0	0.5	0.5
<b>Totals</b>		<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.5</b>	<b>0.5</b>

- Reduced Sr. Animal Control Staff and added Animal Control Officer.
- Half of Animal Shelter FT Administrative Assistant Salary is funded by Animal Control.

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Vehicles	Actual Cost	Lease Cost	Funded
New Animal Control Truck	57,520	13,277	Y – (0040) EQ FUND
New Animal Control Truck	57,520	13,277	Y – (0040) EQ FUND

Programs	Recurring Cost	One-Time Cost	Approved	Funded
FT Wildlife Officer Position	68,365	-	-	N

## DEPARTMENT DESCRIPTION

The Cedar Hill Fire Department provides protection of lives and property and emergency medical services.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Emergency Response Services** - Deliver professional and state of the art fire and rescue services.
- **Non-Emergency Response Services** – Meet requests for non-emergency services in a professional and efficient manner.
- **Community Risk Reduction** – Improve the “Quality of Life” by identifying and mitigating community hazards.
- **Planning** - Provide leadership and visionary direction for the Cedar Hill Fire Department.

## DEPARTMENT/DIVISION ACCOMPLISHMENTS

### MEDICAL/EMS

- Awarded Heart Safe Community by North Central Texas Trauma Regional Advisory Council (NTTRAC)
- Awarded 2018 Mission: Lifeline EMS Recognition Gold Plus Level.
- Emergency Medical Service for Children (EMSC) Gold Level.
- Completed Bleeding Control of Injured (BCON) training to all CHISD Nurses.
- Completed CPR and Bleeding Control of Injured (BCON) training for all Cedar Hill Police Officers.

### FIRE OPERATIONS

- All Fire Officers & Driver/Engineers certified as Blue Card Incident Commanders.
- Purchased and implemented Public Safety unmanned aircraft program (DRONE) and certified four (4) fire personnel as pilots for the drone incident response.
- Deployed personnel throughout the State of Texas through TIFMAS, TEMAT, AMBUS, Texas Task Force 2 to assist with wildfires, natural disasters, conventions and participated in multiple regional exercises.

### PUBLIC EDUCATION

- Annual Teen Fire Academy
- Annual Citizen's Fire Academy
- Worked in conjunction with CHISD, childcare facilities, charter schools, private schools and nursing homes to deliver Life and Fire Safety programs (LAFS) throughout the community.
- Initiated Fire Explorers program that has received community recognition for participation in various programs throughout the Metroplex.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
<b>Prompt Service</b> % of calls with dispatch to arrival time of 6 minutes or less	70%	58%	56%	58%
<b>TOTAL ACTIVITY</b>	<b>6,619</b>	<b>10,885</b>	<b>10,993</b>	<b>14,500</b>
<b>Emergency Responses</b>	<b>4,252</b>	<b>7,539</b>	<b>7,499</b>	<b>9,600</b>
Mutual Aid* Given	33	70	50	90
Mutual Aid * Received	12	3	18	20
Auto Aid* Given	378	673	758	1,200
Auto Aid* Received	252	281	308	500
* Mutual Aid Calls & Auto Aid calls included in Emergency Response Number				

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	9,748,372	10,217,186	10,324,656	10,213,422	10,965,134	640,478
Supplies	203,993	241,166	309,085	352,831	414,699	105,614
Maintenance	375,405	274,515	304,510	345,787	376,618	72,108
Services	554,165	577,505	678,653	769,625	789,607	110,954
Utilities	64,209	78,383	77,907	77,781	85,313	7,407
Lease/Rentals	221,032	175,156	139,430	139,430	220,115	80,685
Miscellaneous	152,356	189,648	287,147	303,652	301,078	13,931
Transfers/Debt	13,650	13,650	-	13,650	13,650	13,650
Grant Exp	5,794	709,969	-	-	-	-
Capital Outlay	15,600	114,935	48,000	48,000	150,000	102,000
<b>Total</b>	<b>11,354,576</b>	<b>12,592,112</b>	<b>12,169,388</b>	<b>12,264,177</b>	<b>13,316,215</b>	<b>1,146,827</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Fire Chief	622	1	1	1	1	0
Deputy Fire Chief	960	1	0	0	0	0
Assistant Fire Chief	621	0	0	0	2	2
Assistant Fire Chief	960	0	2	2	0	-2
EMS Division Chief	955	1	0	0	0	0
Executive Assistant	616	0	0	0	1	1
Executive Secretary	614	1	1	1	0	-1
Part Time Administrative Assistant	613	0	0	0.5	0.5	0
Fire Marshal	955	1	1	1	1	0
Battalion Chief	950	3	3	3	3	0
Fire Training Officer	950	1	1	1	1	0
Fire Captain	940	12	12	12	12	0
Fire Inspector	935	1	1	1	1	0
Driver/Engineer	930	12	12	12	12	0
Medical Operations Technician	930	0	0	0	4	4
Firefighter/Paramedic	920	45	45	45	41	-4
Fire Chief	622	1	1	1	1	0
Deputy Fire Chief	960	1	0	0	0	0
<b>Totals</b>		<b>79.00</b>	<b>79.0</b>	<b>79.5</b>	<b>79.5</b>	<b>0.0</b>

- Reduced Fire Fighters/Paramedics to create new 4 Mechanical Operations Tech Program
- Changed Executive Secretary to Executive Assistant
- Changed Grade of Assistant Fire Chiefs

## EQUIPMENT &amp; PROGRAM REQUEST

Vehicles & Equipment	Estimated Cost	Lease Cost	Funded
(15) CPR Devices	54,078	9,415	Y - (0040) EQ FUND
(5) AED/Defibrillators Life packs	249,143	43,375	Y - (0040) EQ FUND
Emergency Cart/Field Vehicle	24,000	3,166	Y - (0040) EQ FUND
Fire Rescue Drone	21,000	4,847	Y - (0040) EQ FUND
New Protective Blocker Truck	210,485	27,463	Y - (0040) EQ FUND

Programs	Recurring Cost	One-Time Cost	Approved	Funded
FT Community Risk Reduction Specialist	95,980	-	-	N
Fire & EMS Records Management Software	23,100	-	-	N
Incident Command Software	9,500	4,125	-	N
Conversion of PT Fire Administrative Assistant to Full Time	47,732	-	-	N
LaFrance Rebuild	-	150,000	150,000	Y- (0001) GF
Fire Station Upgrade	-	620,000	400,000	Y- (0321) ARPA Fund



## DEPARTMENT DESCRIPTION

The Emergency Management Department provides coordination and integration of all activities necessary to strengthen, sustain, and improve the City's ability to mitigate against, prepare for, respond to, and recover from all hazards.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Develop, maintain, and coordinate the City's Emergency Management Plan** - Develop and maintain the plan at the advanced level, coordinate dissemination of the plan, and conduct training and exercises
- **Monitor and respond to dangerous weather conditions** – Monitor weather conditions to maintain a proper state of readiness
- **Respond to and recover from catastrophic incidents** - Maintain readiness to mitigate the effects of all hazards within our community/region.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Develop and Update Emergency Management Plan	Debris management plan developed	Debris management plan developed.	Debris management plan developed.	Debris management plan developed.
Conduct Training and Exercises	3 annually	3 annually	3 annually	3 annually
Conduct monthly outdoor warning siren test	12	12	12	12
Activate spotters at appropriate times	Activate spotters as needed	Activate spotters as needed	Activate spotters as needed	Activate spotters as needed

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	-	-	-	-	-	-
Supplies	-	-	2,200	1,900	2,200	-
Maintenance	28,570	24,413	27,990	27,365	27,090	(900)
Services	42,840	45,134	63,050	56,300	67,724	4,674
Utilities	1,886	1,670	2,757	1,700	2,550	(207)
Lease/Rentals	9,608	7,652	10,279	10,279	10,279	-
Miscellaneous	7,750	7,750	9,450	9,650	9,650	200
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>90,653</b>	<b>86,619</b>	<b>115,726</b>	<b>107,194</b>	<b>119,493</b>	<b>3,767</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Proposed Budget
N/A	-	-	-	-	-
<ul style="list-style-type: none"> <li>Regional emergency management cost is shared by the Best Southwest Cities (Cedar Hill, DeSoto, Duncanville and Lancaster.) The cost includes 1FTE, supplies, equipment and training. Cedar Hill's portion is reflected above in the services expenditure category.</li> </ul>					

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Equipment	Actual Cost	Lease Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	Approved	Funded
N/A	-	-	-	-

## DEPARTMENT DESCRIPTION

The Cedar Hill Municipal Court provides court information, case processing and judicial services for cases and offenses that have taken place in the jurisdiction.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Process Class-C Misdemeanor cases** – Document and maintain case activity
- **Prepare and maintain trial dockets** – Coordinate and schedule individual cases
- **Enforce compliance of court orders** – Issue and serve warrants, summons and subpoenas
- **Promote the highest standards of customer service** - Continuously strive to enhance customer service practices

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
# of Cases Filed	5,977	7,952	8,600	7,803
# of Cases Disposed	5,677	6,757	9,286	7,240
# of Warrants Processed/Issued	2,895	3,929	2,500	2,608
# of Warrants Cleared	2,544	2,783	1,922	2,416
# of Show Cause Hearings	1,185	1,329	2,868	1,794

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	510,861	496,031	628,996	605,986	685,652	56,656
Supplies	7,062	8,433	12,473	14,445	14,821	2,348
Maintenance	5,986	5,887	7,900	7,900	15,068	7,168
Services	36,319	35,993	58,442	57,095	57,195	(1,247)
Utilities	3,503	3,909	3,432	3,576	3,576	144
Lease/Rentals	8,060	11,787	8,060	8,060	4,030	(4,030)
Miscellaneous	6,295	4,237	14,973	13,019	14,932	(41)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>578,086</b>	<b>566,277</b>	<b>734,276</b>	<b>710,081</b>	<b>795,274</b>	<b>60,999</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Municipal Court Administrator	619	1	1	1	1	0
Senior Court Clerk/ Juvenile Case Manager	617	1	1	1	1	0
Court Clerk	94	0.5	0.5	0	0	0
Court Clerk	613	2	2	2.5	2	-0.5
Deputy Marshal	616	1	1	1	1	0
Senior Marshal	617	1	1	1	1	0
Juvenile Care Manager	614	0	0	0	1	1
Juvenile Care Manager	94	0	0	0.5	0	-0.5
Marshal/Bailiff	94	0.5	0.5	0.5	0	-0.5
Marshal/Bailiff	95	0	0	0	0.5	0.5
<b>Totals</b>		<b>7.0</b>	<b>7.0</b>	<b>7.5</b>	<b>7.5</b>	<b>0.0</b>

- Removed part-time Court Clerk, Juvenile Case Manager went full-time and changed to grade 614.

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Vehicles	Actual Cost	Lease Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	Approved	Funded
N/A	-	-	-	-



## DEPARTMENT DESCRIPTION

The Code Enforcement Department enforces adopted codes in order to protect and maintain public health and enhance property value in the City of Cedar Hill.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Enforce Property Maintenance Codes** - Encourage voluntary compliance of City codes
- **Impose Building Codes** - Ensure compliance of City building codes
- **Issue Building Permits** - Review building plans for compliance with City codes
- **Promote Community Aesthetics** - Encourage citizens to keep their properties violation free

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Initiate Code Violation Cases	6,275	7,525	6,200	7,000
Citizen Complaints Response	1,509	1,346	1,200	1,500
Initiate Code Cases (Operation Clean Sweep)	475	0	393	400
Inspect Multi-Family Units	330	336	336	340
Building Inspections	6,094	5,697	6,396	7,000
Single-Family (SF) Building Permits	87	78	255	200
Commercial Building Permits	68	61	60	60
Other Permits (MEP, storage building, fence, irrigation, etc.)	2,185	2,980	3,220	3,100
Sign Permits (attached, detached & special event)	92	112	65	60
Issue Certificates of Occupancy	18	19	19	20
Issue Multi-Family Licenses	-	1,720	500	500
Issue RRCO's	-	-	1,700	2,200
Register SF Rental Units	-	1,112	450	450
Inspect SF Rental Units	-	795	450	450

**RRCO** = Residential Rental Certificate of Occupancy

**MEP** = Mechanical, Electrical & Plumbing

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	945,768	1,006,590	1,137,987	1,057,086	1,190,170	52,183
Supplies	16,857	18,747	17,039	24,691	33,836	16,797
Maintenance	91,558	95,781	141,672	141,001	141,100	(572)
Services	80,252	68,734	128,145	91,088	90,985	(37,160)
Utilities	9,278	9,429	10,550	11,250	11,250	700
Lease/Rentals	30,654	29,919	26,113	26,113	23,655	(2,458)
Miscellaneous	18,552	12,948	30,160	18,027	44,692	14,532
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	21,920	-	-	-	-	-
<b>Total</b>	<b>1,214,839</b>	<b>1,242,149</b>	<b>1,491,666</b>	<b>1,369,256</b>	<b>1,535,688</b>	<b>44,022</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Neighborhood Services Director	621	1.0	1.0	1.0	1.0	0.0
Building Official	620	1.0	1.0	1.0	1.0	0.0
Assistant Building Official	618	0.0	0.0	0.0	1.0	1.0
Code Enforcement Supervisor	617	1.0	1.0	1.0	1.0	0.0
Senior Building Inspector	616	1.0	1.0	1.0	0.0	-1.0
Building Inspector	615	1.0	1.0	1.0	1.0	0.0
Plans Examiner/Building Inspector	615	0.0	0.0	1.0	1.0	0.0
Senior Code Enforcement Officer	615	1.0	1.0	1.0	0.0	-1.0
Code Enforcement Officer	614	4.0	4.0	4.0	5.0	1.0
Permit Technician/Executive Secretary	614	1.0	1.0	0.0	0.0	0.0
Permit Specialist	614	0.0	0.0	1.0	1.0	0.0
Code Support Specialist	614	1.0	1.0	1.0	1.0	0.0
Permit Technician	613	0.0	0.0	0.0	0.0	0.0
<b>Totals</b>		<b>12.0</b>	<b>12.0</b>	<b>13.0</b>	<b>13.0</b>	<b>0.0</b>

- Removed Senior Building Inspector and Senior Code Officer. Added Assistant Building Official and Code Enforcement Officer.

## EQUIPMENT &amp; PROGRAM REQUEST- N/A

## DEPARTMENT DESCRIPTION

The Tri-City Animal Shelter's operational expenses are detailed in the Special Revenue Fund 0301 (Animal Shelter) however this budget section shows the City of Cedar Hill's contribution to the Tri-City Animal Shelter.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

**To fund the City of Cedar Hill's Annual share of the Tri-City Animal Shelter.**

**Operational expenditures moved to Fund 0301 (Animal Shelter Fund) in FY16**

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY22-23 Approved Budget	Budget Variance (\$)
Personnel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
Leases/Rentals	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers/Debt	258,725	280,981	301,875	301,875	346,125	44,250
<b>Total</b>	<b>258,725</b>	<b>280,981</b>	<b>301,875</b>	<b>301,875</b>	<b>346,125</b>	<b>44,250</b>

In FY2 a one-time transfer of \$15,000 to cover the cost of a Part Time Administrative Assistant position in the Animal Shelter Fund was made. (see fund 0301 for more details)

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

N/A – SEE FUND 0301

## EQUIPMENT &amp; PROGRAM REQUEST

N/A – SEE FUND 0301

## DEPARTMENT DESCRIPTION

The Parks Department is responsible for the maintenance of all City parks and responsible for coordinating programs and activities within the parks that maximize citizens' full enjoyment of Cedar Hill's parks.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements.

- **Grounds maintenance** – Ensure City grounds are safe and aesthetically pleasing, including mowing, weed and ant control, and litter abatement.
- **Athletic field preparation** – Ensure athletic fields are safe and aesthetically pleasing including preparation of ball fields for leagues, tournaments, and special events.
- **Park facility maintenance and irrigation** – Ensure Park amenities are safe and aesthetically pleasing and ensure irrigation systems maintained and operational. Maintain over 52 facilities including (parks, pavilions, playgrounds, amenities)
- **Special projects** – Provide support for special events and projects.
- **Administrative** – Provide a system of Premier parks and open space areas that are responsive to the needs of the citizens while maximizing conservation of natural and tangible resources.

## SERVICE LEVEL ANALYSIS

Following is an analysis of Key Performance Indicators (KPI's) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Grounds Maintenance (# of acres)	1,016	1,016	1,046	1,046
Athletic Fields Preparation	43 fields	43 fields	43 fields	43 fields
Irrigation Maintenance (# of valves)	1,080	1,080	1,080	1,080
Special Events (prepare facility, service event, clean grounds & breakdown staging)	75 events	75 events	75 events	75 events

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	1,333,575	1,224,916	1,383,654	1,330,255	1,486,908	103,254
Supplies	106,610	126,810	146,148	157,019	172,298	26,150
Maintenance	99,267	98,593	149,400	139,600	207,279	57,879
Services	323,443	354,465	341,540	349,951	591,620	250,080
Utilities	424,772	287,377	417,198	413,307	410,186	(7,012)
Lease/Rentals	177,885	174,014	174,149	174,149	177,489	3,340
Miscellaneous	18,564	24,821	25,135	27,853	32,903	7,768
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	15,633	124,000	25,000	99,000	(25,000)
<b>Total</b>	<b>2,484,116</b>	<b>2,306,629</b>	<b>2,761,224</b>	<b>2,617,134</b>	<b>3,177,683</b>	<b>416,459</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Director Parks and Recreation	621	1.0	1.0	1.0	1.0	0.0
Assistant Director of Parks and Recreation	620	0.0	0.0	0.0	0.0	0.0
Parks CIP & Facility Superintendent	620	0.0	0.0	0.0	0.0	0.0
Parks Maintenance Superintendent	619	1.0	1.0	1.0	0.0	-1.0
Parks Maintenance Superintendent	620	0.0	0.0	0.0	1.0	1.0
Parks Supervisor	618	1.0	1.0	0.0	0.0	0.0
Parks Maintenance Crew Chief	615	5.0	5.0	5.0	6.0	1.0
Irrigation Technician	614	1.0	1.0	1.0	0.0	-1.0
Executive Secretary	614	1.0	1.0	1.0	1.0	0.0
Parks Maintenance Worker	612	6.0	6.0	6.0	6.0	0.0
Administrative Assistant	94	0.6	0.6	0.6	0.0	-0.6
Part-Time Workers	92	0.9	0.9	0.9	1.0	0.1
<b>Totals</b>		<b>17.5</b>	<b>17.5</b>	<b>16.5</b>	<b>16.0</b>	<b>-0.5</b>

- Reduced the Part Time Administrative Assistant (all other changes were title or salary grade)

## EQUIPMENT &amp; PROGRAMS REQUEST

Vehicles & Equipment	Actual Cost	Lease Cost	Funded
Compact Utility Loader	62,000	9,700	Y - (0040) EQ FUND
New Progrator and Sprayer	55,000	12,695	Y - (0040) EQ FUND

Programs	Recurring Cost	One-Time Cost	Approved	Funded
Right-of-Way Maintenance and Litter Control	78,679	-	78,679	Y- (0001) GF
Landscaping	-	150,000	150,000	Y- (0001) GF



## DEPARTMENT DESCRIPTION

The Recreation Department provides benefit and enjoyment of parks, programs and activities utilizing City resources in an effective, efficient and responsive manner.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Athletic and Outdoor Programs** – Provide and coordinate athletic and outdoor programs to enhance the quality of life.
- **Active Adult (55 Plus) Facility and Activities** – Plan, organize, coordinate and execute a variety of programs and activities for the active adult (55 plus) community.
- **Marketing** - Design and share a variety of creative marketing materials to the community and surrounding areas.
- **Special Events** – Provide a diverse mixture of community-oriented special events in conjunction with community partners.
- **Aquatic Facility and Activities** – Operate the city pool and provide a variety of aquatic programs and classes.
- **City Sustainability Opportunities** – Provide and coordinate activities and programs promoting a sustainable community.

## SERVICE LEVEL ANALYSIS

Following is an analysis of Key Performance Indicators (KPIs) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
# of teams hosted at programs or tournaments	1,017	1,200	1,500	1,700
Average Annual Marketing Reach on Social Media Posts	226,705	40,000	42,000	45,000
Average Annual Marketing Reach on Social Media Event Listings	56,400	76,440***	20,000	22,000
# of Attendees at Open/Senior/Lap Swim	0	4,414	5,500	6,000
# of Participants in aquatic programs	0	1,200	1,500	1,700
Maintain special sustainable certifications annually	2	2	2	2

\*\*\*Due to COVID all programs were virtual

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	326,812	365,617	473,703	413,383	625,041	151,338
Supplies	39,654	62,343	56,787	60,054	72,444	15,657
Maintenance	4,009	8,318	14,625	15,759	18,875	4,250
Services	77,976	74,087	187,189	191,289	205,289	18,100
Utilities	3,526	4,089	4,520	3,790	38,790	34,270
Lease/Rentals	20,076	21,723	20,050	20,050	18,376	(1,674)
Miscellaneous	24,545	23,725	41,205	30,888	44,228	3,023
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>496,597</b>	<b>559,902</b>	<b>798,079</b>	<b>735,213</b>	<b>1,023,043</b>	<b>224,964</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Recreation Superintendent	620	1.0	1.0	1.0	1.0	0.0
Assistant Recreation Superintendent	619	0.0	0.0	0.0	1.0	1.0
Recreation Operations Supervisor	618	1.0	1.0	1.0	0.0	-1.0
Senior Center Supervisor	617	1.0	1.0	1.0	1.0	0.0
Aquatics/Athletics Recreation Coordinator	615	1.0	1.0	1.0	1.0	0.0
Senior Center Coordinator	615	0.0	0.0	0.0	0.0	0.0
Senior Center Assistant	613	0.0	0.0	0.0	1.0	1.0
Senior Center Assistant	92	1.1	1.1	1.1	0.0	-1.1
Bus Driver	94	0.6	0.6	0.6	0.6	0.0
<b>Totals</b>		<b>5.8</b>	<b>5.8</b>	<b>5.8</b>	<b>5.6</b>	<b>-0.1</b>

- Senior Center Assistant grade change and slight reduction in Part Time hours. Seasonals/Temps were added for the pool however, temps and seasonals are not considered in the FTE calculations.

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Equipment	Estimated Cost	Lease Cost	Funded
N/A	-	-	-

Programs Recurring Cost	Recurring Cost	One-Time Cost	Approved	Funded
Holiday on the Hill Drone Show	60,000	-	-	N



## DEPARTMENT DESCRIPTION

The Zula B. Wylie Public Library provides a community place that acts as the Door to Discovery connecting our culturally rich and diverse community to resources and services which promote lifelong learning, personal growth and development, and awareness of the arts.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Create Young Readers** – offer programs, materials and services that prepare children for school and maintain reading skills
- **Enhance Student and Community Success** – provide resources and services that assist students of all levels to succeed
- **Promote Lifelong Learning** – offer programs and access to materials and resources to help adults be informed and educated about local, national and world affairs
- **Celebrate Cedar Hill History and Cultural Diversity** – offer programs and materials that promote appreciation and understanding of Cedar Hill's history and cultural diversity
- **Provide a Community Place** – offer programs, access to materials and services to engage citizens of all ages in group activities and individual pursuits
- **Advance and Support Awareness of the Arts** – offer programs and access to materials that spark imagination, creativity, and innovation

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Library Visitors	58,476	34,047	39,000	42,000
Library Reference Transactions	13,653	11,485	9,674	10,640
Library Items Checked Out	144,851	83,252	26,754	29,429
Library Materials Accessed Electronically	20,140	18,060	20,000	22,000
Public Computer Sessions & Wi-Fi Access	16,367	8,848	8,340	9,174
Virtual Programming Engagement	23,000	4,830	250	250
Curbside/Business Services	22,546	6,531	30,000	33,000
Pickup Kits	338	442	602	660
Library Programs/Classes Attendance	58,476	34,047	39,000	42,000
Library Programs/Classes Conducted	13,653	11,485	9,674	10,640

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	684,145	715,188	910,981	847,554	1,008,013	97,032
Supplies	169,659	174,337	157,200	181,179	185,170	27,970
Maintenance	12,358	29,099	35,850	23,950	33,050	(2,800)
Services	71,306	83,431	87,800	90,130	95,173	7,373
Utilities	22,161	17,287	25,611	22,091	26,280	669
Lease/Rentals	-	1,938	1,300	-	-	(1,300)
Miscellaneous	9,873	13,016	16,680	17,119	20,519	3,839
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>969,502</b>	<b>1,034,297</b>	<b>1,235,422</b>	<b>1,182,023</b>	<b>1,368,205</b>	<b>132,783</b>



## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Library Director	621	1.0	0.0	1.0	1.0	0.0
Library Manager	618	1.0	1.0	0.0	0.0	0.0
Library Adult Services Manager	617	0.0	0.0	0.0	0.0	0.0
Adult Services & Outreach Librarian	616	0.0	1.0	1.0	1.0	0.0
Youth Services Supervisor	616	0.0	0.0	1.0	1.0	0.0
Children's Services Coordinator	616	1.0	1.0	0.0	0.0	0.0
Librarian	616	1.0	1.0	1.0	1.0	0.0
Library Systems Supervisor	616	0.0	0.0	1.0	1.0	0.0
Library Operations Coordinator	616	1.0	1.0	1.0	1.0	0.0
Electronic Resources Coordinator	615	1.0	1.0	0.0	0.0	0.0
Special Events Coordinator	615	1.0	1.0	0.0	0.0	0.0
Marketing Coordinator	615	0.0	0.0	1.0	1.0	0.0
Executive Secretary	614	0.0	1.0	1.0	1.0	0.0
Administrative Secretary	613	1.0	0.0	0.0	0.0	0.0
Library Assistant	612	0.0	1.0	1.0	1.0	0.0
Part-Time Library Assistant	612	0.0	0.0	0.0	0.5	0.5
Part-Time Librarian	95	0.6	0.4	0.4	0.4	0.0
Visual and Social Media Coordinator	94	0.0	0.0	0.0	0.0	0.0
Part-Time Technical Services Assistant	94	0.8	0.8	0.8	0.8	0.0
Part-Time Library Assistant	94	0.6	0.0	0.0	0.0	0.0
Customer Technology Specialist	93	0.5	0.5	0.5	0.5	0.0
Part-Time Library Service Representative	93	2.6	2.6	2.6	2.6	0.0
<b>Totals</b>		<b>13.1</b>	<b>13.3</b>	<b>13.3</b>	<b>13.8</b>	<b>0.5</b>

- Added part-time Library Assistant and changed pay grade to 612.

## EQUIPMENT &amp; PROGRAM REQUEST- N/A

## DEPARTMENT DESCRIPTION

Neighborhood Services improves and maintains neighborhood vitality through enhanced communication, facilitation and education.

## DEPARTMENT/DIVISION CORE FUNCTIONS

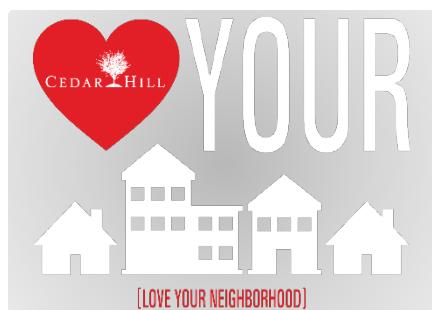
The core functions of the department align to the City's Premier Statements

- **Communication** – Serve as a liaison between the City and neighborhood organizations, Public Improvement Districts (PID) and Crime Watch groups; Relay issues and concerns to the appropriate City department(s) in a timely manner; Communicate City services and opportunities to neighborhood organizations
- **Facilitation** – Foster the development and support the activities of neighborhood organizations by providing assistance and guidance in creation of PIDs and new organizations
- **Education** – Communicate with neighborhood organizations regarding City services and opportunities; Develop and implement resident education programs that achieve positive neighborhood outcomes and build long-term stability in the community

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Attend organized neighborhood meetings/events	40	82	90	90
Maintain registered neighborhood dashboard	48	55	55	57
Recognize citizens through Distinctive Character Program	11	20	10	10



## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	91,221	154,147	198,048	193,720	289,086	91,038
Supplies	3,368	10,662	10,800	12,600	15,500	4,700
Maintenance	17	283	-	100	100	100
Services	26,996	28,474	37,650	36,500	40,150	2,500
Utilities	402	631	780	780	2,280	1,500
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	3,017	402	10,480	10,398	11,260	780
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>125,020</b>	<b>194,599</b>	<b>257,758</b>	<b>254,098</b>	<b>358,376</b>	<b>100,618</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Communications & Engagement Manager	618	0.0	0.0	1.0	1.0	0.0
Neighborhood Services Manager (serves as the PID Administrator)	618	0.0	0.0	0.0	1.0	1.0
Neighborhood Services Coordinator (serves as the PID Administrator)	617	0.0	1.0	1.0	0.0	-1.0
Neighborhood Services Manager	617	1.0	1.0	0.0	0.0	0.0
<b>Total</b>		<b>1.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>

- Neighborhood Services Coordinator changed to Manager.

## EQUIPMENT &amp; PROGRAM REQUESTS

Programs	Recurring Cost	One-Time Cost	Approved	Funded
FT Neighborhood Services Coordinator	82,521	-	82,521	Y- (0001) GF

## DEPARTMENT DESCRIPTION

The Historic Downtown department works to preserve and enhance the unique character and community of Historic Downtown through design, economic development, promotion and facilitation.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Design** - Enhance the aesthetic appeal of Historic Downtown Cedar Hill
- **Promotion** - Increase public awareness of downtown business districts
- **Economic Development** - Encourage growth, retention, and recruitment of business
- **Facilitation** - Support the interests and development activities of downtown businesses, residents and supporters; Serve as liaison to Historic Downtown Advisory Board and the Cedar Hill Museum of History

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Facilitate Historic Downtown Advisory Board meetings	17	12	12	12
Facilitate meetings concerning new development and adaptive reuse	4	4	5	5
Increase downtown event attendance	10%	10%	10%	10%



## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	171,545	175,517	185,180	181,994	191,968	6,788
Supplies	2,005	865	8,525	3,667	5,957	(2,568)
Services	890	2,279	39,865	31,825	24,715	(15,150)
Utilities	268	272	252	252	282	30
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	3,432	5,781	14,065	13,249	12,908	(1,157)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>178,138</b>	<b>184,714</b>	<b>247,887</b>	<b>230,987</b>	<b>235,830</b>	<b>(12,057)</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Director of Visitor & Customer Experience	621	1.0	1.0	1.0	1.0	0.0
<b>Total</b>		<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>

## EQUIPMENT AND PROGRAMS REQUEST

Replacement Equipment	Estimated Cost	Lease Cost	Funded
N/A	-	-	-

Programs Recurring Cost	Recurring Cost	One-Time Cost	Approved	Funded
Mural/Banner Creation & Maintenance	23,000	-	-	N

## DEPARTMENT DESCRIPTION

The Planning Department facilitates the physical growth and development of the City in a sustainable manner that reflects its unique and vibrant character.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Development Review and Zoning Requests** – Facilitate inter-departmental review of development proposals and zoning requests to ensure consistency with city ordinances and long-range planning goals via an efficient process that provides quality customer service for all its users.
- **Code Amendments** – Prepare code amendments that have been recommended by the Comprehensive Plan and Small Area Plans or that have become necessary based upon current events or outdated practices.
- **Long Range Planning and Special Projects** – Develop and implement Small Area Plans and the Comprehensive Plan with its components to help the community realize its evolving vision.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Provide departmental review comments to applicants within 10 business days.	Achieved Goal 100% of the time	Achieved Goal 100% of the time	Achieve Goal 100% of the time	Achieve Goal 100% of the time
Number of applications for zoning, conditional use permits, plats, site plans, and Zoning Board of Adjustments received	50	66	70	60
Number of special projects in City Council's Work Plan	5	5	5	5
Number of Pre-Application Meetings	75	53	95	90
Number of Planned Development District Zoning & Development Plan Applications	4	3	6	4
Number of Zoning Applications (excluding Planned Development Districts)	0	6	3	2
NEW - Total Number of Acres in Zoning Applications	21	70	242	560
Number of Conditional Use Permit (CUP) Applications	11	17	16	12
Number of New Single Family Lots Proposed to be Created with Preliminary Plats	80	16	552	250
Number of New Residential Lots Created with Final Plats	2	235	275	758

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	389,395	412,311	458,918	445,017	512,752	53,834
Supplies	5,139	2,327	3,655	3,982	4,181	526
Maintenance	-	-	-	-	-	-
Services	15,100	28,659	17,529	18,279	17,775	246
Utilities	148	244	-	-	-	-
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	5,561	3,246	13,629	13,482	13,603	(26)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>415,344</b>	<b>446,788</b>	<b>493,731</b>	<b>480,760</b>	<b>548,311</b>	<b>54,580</b>

## PERSONNEL SUMMARY (full equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Director of Planning	621	1.0	1.0	1.0	1.0	0.0
Senior Planner	618	1.0	1.0	1.0	0.0	-1.0
Senior Planner	619	0.0	0.0	0.0	1.0	1.0
Planner	616	1.0	1.0	1.0	0.0	-1.0
Planner	617	0.0	0.0	0.0	1.0	1.0
Executive Secretary	614	1.0	1.0	1.0	1.0	0.0
Intern/Assistant	95	0.0	0.0	0.4	0.5	0.2
<b>Totals</b>		<b>4.0</b>	<b>4.0</b>	<b>4.4</b>	<b>4.5</b>	<b>0.2</b>

- Added FTE hours to Intern/Assistant.

## EQUIPMENT &amp; PROGRAM REQUEST

Equipment	Actual Cost	Lease Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	Approved	Funded
Development Code Update	-	250,000	-	N

## DEPARTMENT DESCRIPTION

Streets and Drainage maintains high-quality public transportation and drainage infrastructure to enhance safety and provide effective traffic circulation.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Street repairs and maintenance** - Provide quality maintenance for streets, sidewalks and alleys.
- **Drainage channels** - Clean and maintain creeks and channels.
- **Signs, signals and markings** - Install and maintain traffic signs, signals and markings.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Deploy sanding operations at onset of ice storm events	1	1	2	2
Maintain flow of water in creeks and channels by removing debris	100%	100%	100%	100%
Restripe 50% of thoroughfares annually	0%	50%	50%	50%
Routine inspection and maintenance of traffic signals annually	100%	100%	100	100%

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	863,702	899,728	1,108,439	940,253	1,150,612	42,173
Supplies	35,685	30,768	45,310	56,769	62,006	16,696
Maintenance	159,582	203,933	224,000	221,000	224,000	-
Services	88,473	99,801	110,605	421,213	263,105	152,500
Utilities	558,067	587,491	595,857	613,537	611,762	15,905
Lease/Rentals	85,192	74,215	87,759	87,759	89,210	1,451
Miscellaneous	7,475	20,690	11,985	16,298	16,298	4,313
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	1,395	-	45,000	41,598	10,000	(35,000)
<b>Total</b>	<b>1,799,570</b>	<b>1,916,626</b>	<b>2,228,955</b>	<b>2,398,427</b>	<b>2,426,993</b>	<b>198,038</b>

## PERSONNEL SUMMARY (FULL-TIME EQUIVALENT POSITIONS – INCLUDES VACANT POSITIONS)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Street Maintenance Supervisor	617	1.0	1.0	1.0	1.0	0.0
Signs and Signals Supervisor	617	1.0	1.0	1.0	1.0	0.0
Sr. Drainage Crew Chief	615	0.0	1.0	1.0	1.0	0.0
Street Maintenance Crew Chief	614	3.0	3.0	3.0	3.0	0.0
Street Maintenance Drainage Crew Chief	614	1.0	0.0	0.0	0.0	0.0
Signs and Signals Maintenance Worker	612	1.0	1.0	3.0	3.0	0.0
Street Maintenance Worker	612	7.0	7.0	7.0	7.0	0.0
<b>Totals</b>		<b>14.0</b>	<b>14.0</b>	<b>16.0</b>	<b>16.0</b>	<b>0.0</b>

## EQUIPMENT &amp; PROGRAMS REQUEST

Equipment	Actual Cost	Lease Cost	Funded
New Concrete Saw	10,000	-	Y - (0001) GF - Operating

Programs	Recurring Cost	One-Time Cost	Approved	Funded
N/A	-	-	-	-



## DEPARTMENT DESCRIPTION

Fleet Maintenance Division provides safe and dependable vehicles and equipment to all internal clients in the most time and cost-efficient manner.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Fleet services and repairs:** Perform maintenance services and repairs to approximately 500 pieces of light, medium and heavy-duty vehicles and construction equipment.
- **Manage computerized vehicle and equipment inventory records:** Manage and maintain accurate vehicle and equipment records for all current and newly acquired fleet vehicles and equipment.
- **Manage computerized service and repair records:** Manage and maintain accurate service and repair records for all City owned vehicles and equipment.
- **Manage computerized parts inventory records:** Manage and maintain accurate parts inventory for all City owned vehicles and equipment.
- **Manage computerized fuel records and inventory:** Manage and maintain database to ensure accurate fuel records; monitor and maintain adequate diesel and unleaded fuel levels for all City vehicles and equipment.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
% of routine maintenance performed w/ 1 business day	100%	100%	100%	100%
% of non-routine maintenance & repairs performed w/ 2 business days	90%	95%	90%	90%
# of vehicles & equipment maintained annually	260	265	265	265
# of gallons of fuel managed (Procured, inventoried, stored and allocated to the City's Fleet annually)	145,000	151,000	145,000	145,000

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	225,022	232,499	246,173	237,472	276,905	30,732
Supplies	8,725	9,524	13,867	13,511	14,126	259
Maintenance	7,383	3,926	8,200	8,200	8,200	-
Services	6,249	6,481	7,560	8,260	8,560	1,000
Utilities	6,514	10,878	9,686	9,961	11,335	1,649
Lease/Rentals	13,431	13,431	13,431	13,431	13,431	-
Miscellaneous	2,035	4,517	4,442	3,417	4,417	(25)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>269,359</b>	<b>281,255</b>	<b>303,358</b>	<b>294,252</b>	<b>336,974</b>	<b>33,615</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Fleet Maintenance Superintendent	617	1.0	1.0	1.0	1.0	<b>0.0</b>
Senior Mechanic	616	1.0	1.0	1.0	1.0	<b>0.0</b>
Mechanic	614	1.0	1.0	1.0	1.0	<b>0.0</b>
<b>Totals</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0</b>

# BUDGET FY2022-23

## Debt Service Fund

Debt Service  
Fund

- 0030

Debt Service Fund

## DEBT SERVICE FUND (0030)

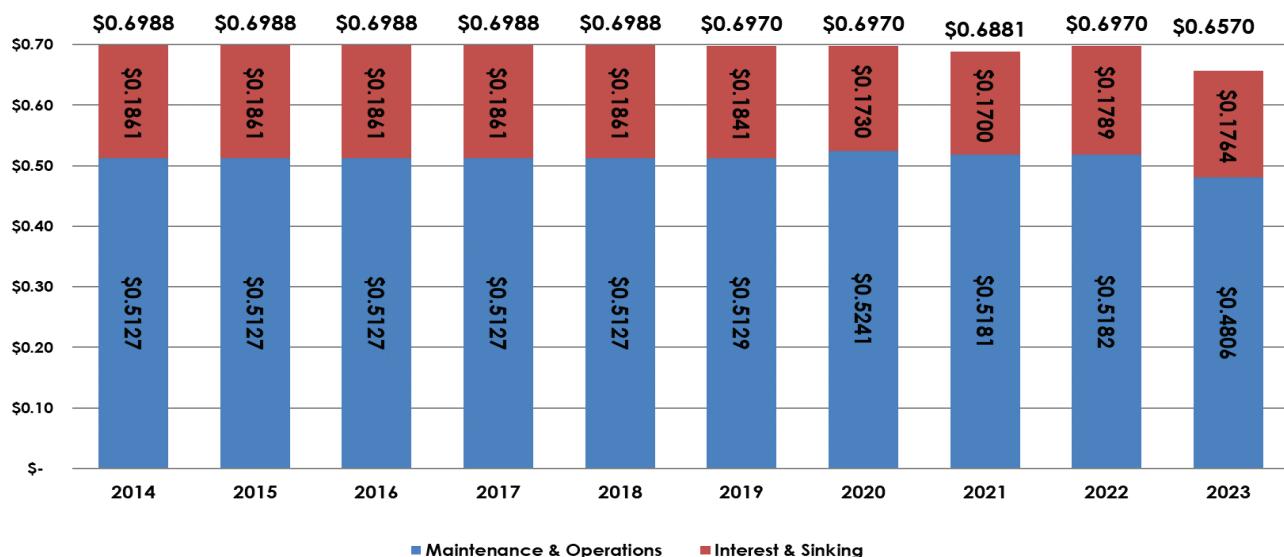
The purpose of this fund is to record property taxes levied and collected for the purpose of paying annual principal and interest payments on debt obligations with a legally binding pledge to repay with a commitment of an annual tax levy against property values certified by the Dallas and Ellis County 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.

This section includes current outstanding debt information. For more detail on planned future debt sales, see Capital Improvement Plan Narrative and Summary sections of this document.

### PROPOSED BUDGET FY 2022-2023



#### Tax Rate History



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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Chg	% Var.
<b>BEGINNING FUND BALANCE</b>	\$ 1,860,831	\$ 1,685,828	\$ 1,532,920	\$ 1,532,920	\$ 1,630,559		
<b>REVENUES</b>							
Property taxes	\$ 6,995,926	\$ 7,406,966	\$ 8,251,006	\$ 8,158,141	\$ 9,172,669	\$ 921,663	11.17%
Interest income	52,861	18,821	19,000	14,689	15,300	(3,700)	-19.47%
Charges to other gov'ts	2,139,980	2,143,769	2,144,947	2,144,947	2,106,569	(38,378)	-1.79%
Transfers In	394,178	626,650	559,000	699,600	441,350	(117,650)	-21.05%
<b>TOTAL REVENUES</b>	<b>\$ 9,582,945</b>	<b>\$ 18,796,206</b>	<b>\$ 10,973,953</b>	<b>\$ 11,017,377</b>	<b>\$ 11,735,888</b>	<b>\$ 761,935</b>	<b>6.94%</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 11,443,776</b>	<b>\$ 20,482,034</b>	<b>\$ 12,506,873</b>	<b>\$ 12,550,297</b>	<b>\$ 13,366,447</b>	<b>\$ 761,935</b>	
<b>EXPENDITURES</b>							
Principal Payments	\$ 6,960,000	\$ 7,400,000	\$ 8,340,000	\$ 8,340,000	\$ 8,335,000	\$ (5,000)	-0.06%
Interest Payments	\$ 2,792,428	\$ 2,950,969	\$ 2,573,738	\$ 2,573,738	\$ 3,306,243	\$ 732,505	28.46%
Paying Agent Fees	\$ 5,520	\$ 5,220	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
Escrow Agent Fees	-	66,407	-	-	-	-	-
Other Expenditure	-	8,526,518	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,757,948</b>	<b>\$ 18,949,114</b>	<b>\$ 10,919,738</b>	<b>\$ 10,919,738</b>	<b>\$ 11,647,243</b>	<b>\$ 727,505</b>	<b>6.66%</b>
<b>NET CHANGE</b>	<b>\$ (175,003)</b>	<b>\$ (152,908)</b>	<b>\$ 54,215</b>	<b>\$ 97,639</b>	<b>\$ 88,645</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 1,685,828</b>	<b>\$ 1,532,920</b>	<b>\$ 1,587,135</b>	<b>\$ 1,630,559</b>	<b>\$ 1,719,204</b>	<b>\$ -</b>	
15% Fund Balance Policy Goal	17%	15%	15%	15%	15%		

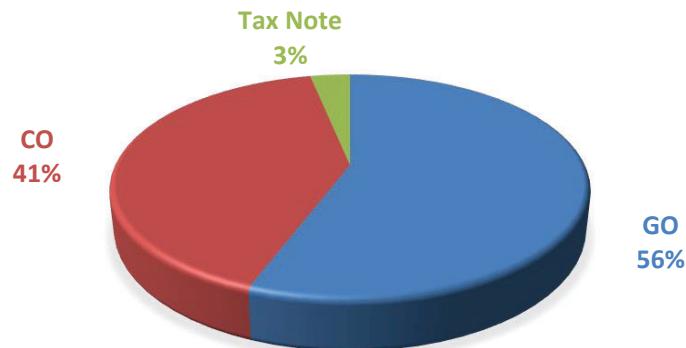
CITY -WIDE DEBT OUTSTANDING BONDS SOLD, MATURITIES AND INTEREST RATES		
	Interest Rates	Fiscal Period End 09/30/22
<b>GENERAL OBLIGATION BONDS:</b>		
<b>Governmental activities: (General Purpose)</b>		
\$6,040,000; 2013 General Obligation Refunding Bonds, due Feb.15,2028 (Split 79% to 21% between governmental and business-type activities)	2.00%-4.00%	2,415,000
\$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%	10,895,000
\$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%	9,635,000
\$4,135,000; 2018 General Obligation Bonds, due February 15, 2038	3.00% -3.50%	3,530,000
\$8,965,000; 2019 General Obligation Bonds, due February 15, 2039	3.00%-5.00%	8,040,000
\$9,610,000; 2020 General Obligation Bonds, due February 15, 2040	2.50%-5.00%	9,030,000
\$8,600,000; 2021 General Obligation Bonds, due February 15, 2040	2.50%-5.00%	5,195,000
\$8,355,000; 2022 General Obligation Bonds, due February 15, 2042	3.00%-5.00%	8,355,000
<b>Total governmental activities - general obligation bonds</b>	<b>\$ 57,095,000</b>	
<b>Business-type activities: (Proprietary - Utility)</b>		
\$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%	390,000
\$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%	760,000
\$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%	1,875,000
<b>Total business-type activities - general obligation bonds</b>	<b>\$ 3,025,000</b>	
<b>TOTAL GENERAL OBLIGATION BONDS OUTSTANDING</b>		<b>\$ 60,120,000</b>
<b>CERTIFICATES OF OBLIGATION:</b>		
<b>Governmental activities: (General Purpose)</b>		
\$2,065,000; 2013 Certificates of Obligation, due February 15, 2022	2.00%-3.00%	925,000
\$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%	560,000
\$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%	2,840,000
\$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%	1,505,000
\$7,360,000; 2019 Tax Taxable Certificates of Obligation, due February 15, 2044	3.00%-4.00%	6,960,000
\$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%	4,790,000
\$11,210,000; 2022 Certificates of Obligation, due February 15, 2042 (Split 73.68% to 26.32% between governmental and business-type activities)	3.00%-5.00%	8,260,000
<b>Total governmental activities</b>		<b>\$ 25,840,000</b>
<b>Business-type activities: (Proprietary - Utility)</b>		
\$6,235,000; 2014 Certificates of Obligation, due February 15, 2029	2.75%-3.75%	\$ 3,680,000
\$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%	485,000
\$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%	2,000,000
\$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%	3,365,000
\$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%	2,370,000
\$11,210,000; 2022 Certificates of Obligation, due February 15, 2042 (Split 73.68% to 26.32% between governmental and business-type activities)	3.00%-5.00%	2,950,000
<b>Total business-type activities</b>		<b>\$ 14,850,000</b>
<b>TOTAL CERTIFICATES OF OBLIGATION BONDS OUTSTANDING</b>		<b>\$ 40,690,000</b>
<b>TAXABLE NOTE:</b>		
<b>Governmental activities: (General Purpose)</b>		
\$3,345,000; 2021 Taxable Note, due February 15, 2027	1.09%	\$ 2,780,000
\$1,260,000; 2022 Taxable Note, due February 15, 2029	5.00%	\$ 1,260,000
<b>TOTAL TAXABLE NOTES OUTSTANDING</b>		<b>\$ 4,040,000</b>
<b>TOTAL BONDED INDEBTEDNESS (PRINCIPAL)</b>		<b>\$ 104,850,000</b>

## CITY-WIDE DEBT OUTSTANDING Summary

<b>SUMMARY OF DEBT OUTSTANDING:</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>General Obligation Debt (GO)</b>		60,120,000	15,222,661	75,342,661
<b>Certificates of Obligation (CO)</b>		40,690,000	14,646,843	55,336,843
<b>Taxable Note</b>		4,040,000	329,538	4,369,538
<b>Total</b>		104,850,000	30,199,041	135,049,041

<b>Detail by Obligation:</b>				
<b>Bonds</b>	<b>Years</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022 GO	20	8,355,000	4,071,578	12,426,578
2021 GO	6	5,195,000	104,433	5,299,433
2020 GO	18	9,030,000	3,383,363	12,413,363
2019 GO	17	8,040,000	2,837,013	10,877,013
2018 GO	16	3,530,000	1,014,825	4,544,825
2016 GO	6	11,510,000	1,157,500	12,667,500
2015 GO	13	11,655,000	2,495,900	14,150,900
2013 GO	3	2,805,000	158,050	2,963,050
2022 CO	20	11,210,000	5,467,998	16,677,998
2020 CO	18	7,160,000	2,508,325	9,668,325
2019 CO	17	4,870,000	1,507,159	6,377,159
2019 CO-Taxable	22	6,960,000	3,063,530	10,023,530
2018 CO	16	4,840,000	1,399,544	6,239,544
2015 CO	8	1,045,000	175,300	1,220,300
2014 CO	7	3,680,000	417,150	4,097,150
2013 CO	6	925,000	107,838	1,032,838
2022 Taxable Note	7	1,260,000	255,200	1,515,200
2021 Taxable Note	5	2,780,000	74,338	2,854,338
<b>Total</b>	<b>xxx</b>	<b>104,850,000</b>	<b>30,199,041</b>	<b>135,049,041</b>
<b>Averages</b>	<b>13</b>	<b>5,825,000</b>	<b>1,677,725</b>	<b>7,502,725</b>

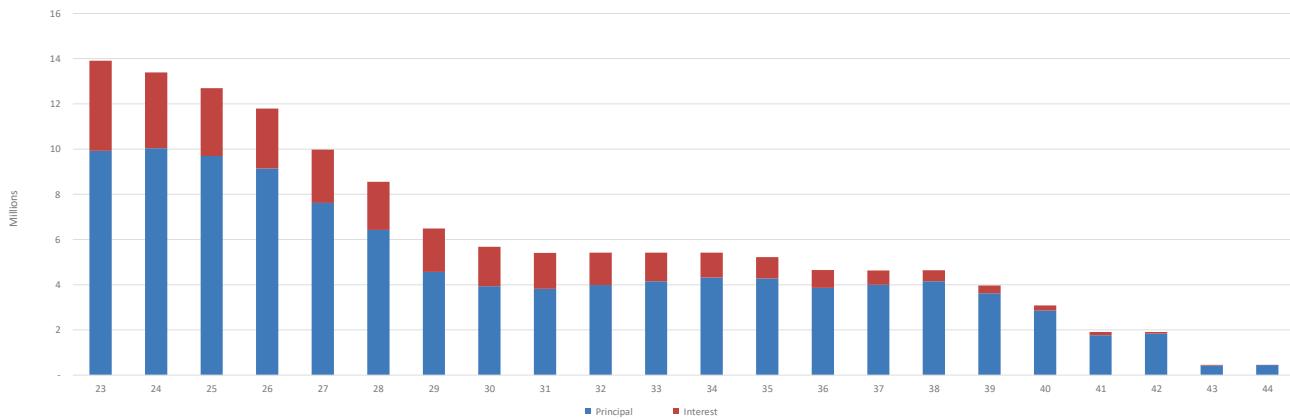
### 2022 - 2023 CITY-WIDE OUTSTANDING DEBT



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

Year Ending 30-Sep	General Obligation Bonds			Certificates of Obligation Bonds			Taxable Notes			Total - City Wide Bonds & Notes Outstanding		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
2023	7,230,000	2,239,121	9,469,121	1,985,000	1,637,158	3,622,158	710,000	106,646	816,646	9,925,000	3,982,924	13,907,924
2024	7,090,000	1,880,049	8,970,049	2,205,000	1,406,904	3,611,904	740,000	72,830	812,830	10,035,000	3,359,783	13,394,783
2025	6,645,000	1,616,766	8,261,766	2,300,000	1,319,335	3,619,335	755,000	58,036	813,036	9,700,000	2,994,137	12,694,137
2026	6,050,000	1,364,300	7,414,300	2,390,000	1,237,410	3,627,410	705,000	43,138	748,138	9,145,000	2,644,848	11,789,848
2027	4,430,000	1,178,092	5,608,092	2,470,000	1,154,498	3,624,498	720,000	28,139	748,139	7,620,000	2,360,728	9,980,728
2028	3,665,000	1,050,571	4,715,571	2,560,000	1,062,388	3,622,388	200,000	15,500	215,500	6,425,000	2,128,459	8,553,459
2029	1,875,000	950,300	2,825,300	2,480,000	964,751	3,444,751	210,000	5,250	215,250	4,565,000	1,920,301	6,485,301
2030	1,945,000	870,225	2,815,225	1,985,000	874,798	2,859,798	-	-	-	3,930,000	1,745,023	5,675,023
2031	2,025,000	788,950	2,813,950	1,790,000	798,473	2,588,473	-	-	-	3,815,000	1,587,423	5,402,423
2032	2,110,000	701,563	2,811,563	1,875,000	727,169	2,602,169	-	-	-	3,985,000	1,428,731	5,413,731
2033	2,205,000	610,025	2,815,025	1,950,000	656,751	2,606,751	-	-	-	4,155,000	1,266,776	5,421,776
2034	2,300,000	516,475	2,816,475	2,015,000	586,048	2,601,048	-	-	-	4,315,000	1,102,523	5,417,523
2035	2,395,000	420,981	2,815,981	1,885,000	515,205	2,400,205	-	-	-	4,280,000	936,186	5,216,186
2036	1,900,000	338,075	2,238,075	1,965,000	444,109	2,409,109	-	-	-	3,865,000	782,184	4,647,184
2037	1,965,000	266,438	2,231,438	2,030,000	369,893	2,399,893	-	-	-	3,995,000	636,330	4,631,330
2038	2,045,000	191,719	2,236,719	2,110,000	292,628	2,402,628	-	-	-	4,155,000	484,346	4,639,346
2039	1,820,000	121,863	1,941,863	1,805,000	221,329	2,026,329	-	-	-	3,625,000	343,191	3,968,191
2040	1,235,000	68,950	1,303,950	1,615,000	160,300	1,775,300	-	-	-	2,850,000	229,250	3,079,250
2041	580,000	36,000	616,000	1,185,000	108,520	1,293,520	-	-	-	1,765,000	144,520	1,909,520
2042	610,000	12,200	622,200	1,225,000	62,200	1,287,200	-	-	-	1,835,000	74,400	1,909,400
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	\$ 60,120,000	\$ 15,222,661	\$ 75,342,661	\$ 40,690,000	\$ 14,646,843	\$ 55,336,843	\$ 4,040,000	\$ 329,538	\$ 4,369,538	\$ 104,850,000	\$ 30,199,041	\$ 135,049,041

**City-wide Bonded Debt (Principal & Interest)**

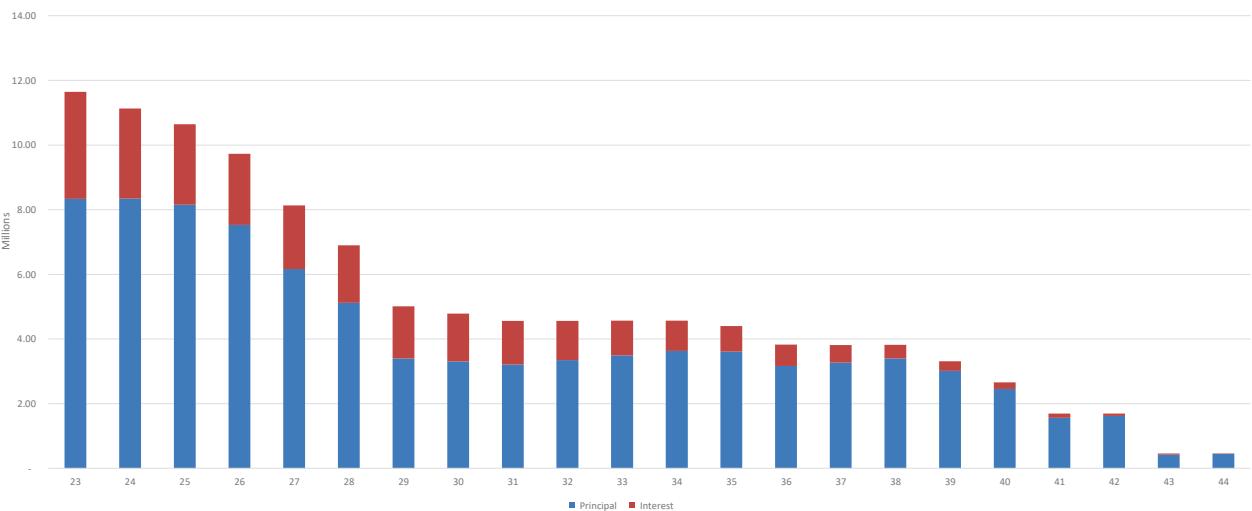


**GENERAL GOVERNMENTAL DEBT - SUPPORTED BY CURRENT TAX LEVY**

	General Obligation Bonds			Certificates of Obligation Bonds			Taxable Notes			Total - City Wide Bonds & Notes Outstanding		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
	2023	6,555,000	2,131,346	8,686,346	1,070,000	1,068,252	2,138,252	710,000	106,646	816,646	8,335,000	3,306,243
2024	6,375,000	1,800,924	8,175,924	1,225,000	913,004	2,138,004	740,000	72,830	812,830	8,340,000	2,786,758	11,126,758
2025	6,115,000	1,564,441	7,679,441	1,285,000	861,616	2,146,616	755,000	58,036	813,036	8,155,000	2,484,093	10,639,093
2026	5,495,000	1,335,675	6,830,675	1,330,000	815,379	2,145,379	705,000	43,138	748,138	7,530,000	2,194,192	9,724,192
2027	4,065,000	1,167,067	5,232,067	1,380,000	769,216	2,149,216	720,000	28,139	748,139	6,165,000	1,964,422	8,129,422
2028	3,480,000	1,047,796	4,527,796	1,435,000	716,691	2,151,691	200,000	15,500	215,500	5,115,000	1,779,987	6,894,987
2029	1,875,000	950,300	2,825,300	1,310,000	662,366	1,972,366	210,000	5,250	215,250	3,395,000	1,617,916	5,012,916
2030	1,945,000	870,225	2,815,225	1,360,000	608,566	1,968,566	-	-	-	3,305,000	1,478,791	4,783,791
2031	2,025,000	788,950	2,813,950	1,185,000	557,966	1,742,966	-	-	-	3,210,000	1,346,916	4,556,916
2032	2,110,000	701,563	2,811,563	1,235,000	510,750	1,745,750	-	-	-	3,345,000	1,212,313	4,557,313
2033	2,205,000	610,025	2,815,025	1,290,000	463,839	1,753,839	-	-	-	3,495,000	1,073,864	4,568,864
2034	2,300,000	516,475	2,816,475	1,330,000	416,851	1,746,851	-	-	-	3,630,000	933,326	4,563,326
2035	2,395,000	420,981	2,815,981	1,215,000	370,385	1,585,385	-	-	-	3,610,000	791,366	4,401,366
2036	1,900,000	338,075	2,238,075	1,265,000	324,350	1,589,350	-	-	-	3,165,000	662,425	3,827,425
2037	1,965,000	266,438	2,231,438	1,305,000	276,390	1,581,390	-	-	-	3,270,000	542,828	3,812,828
2038	2,045,000	191,719	2,236,719	1,355,000	226,560	1,581,560	-	-	-	3,400,000	418,279	3,818,279
2039	1,820,000	121,863	1,941,863	1,190,000	179,975	1,369,975	-	-	-	3,010,000	301,838	3,311,838
2040	1,235,000	68,950	1,303,950	1,220,000	136,575	1,356,575	-	-	-	2,455,000	205,525	2,660,525
2041	580,000	36,000	616,000	980,000	95,820	1,075,820	-	-	-	1,560,000	131,820	1,691,820
2042	610,000	12,200	622,200	1,010,000	57,900	1,067,900	-	-	-	1,620,000	70,100	1,690,100
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	\$ 57,095,000	\$ 14,941,011	\$ 72,036,011	\$ 25,840,000	\$ 10,079,432	\$ 35,919,432	\$ 4,040,000	\$ 329,538	\$ 4,369,538	\$ 86,975,000	\$ 25,349,980	\$ 112,324,980

(1) Includes Taxable Note

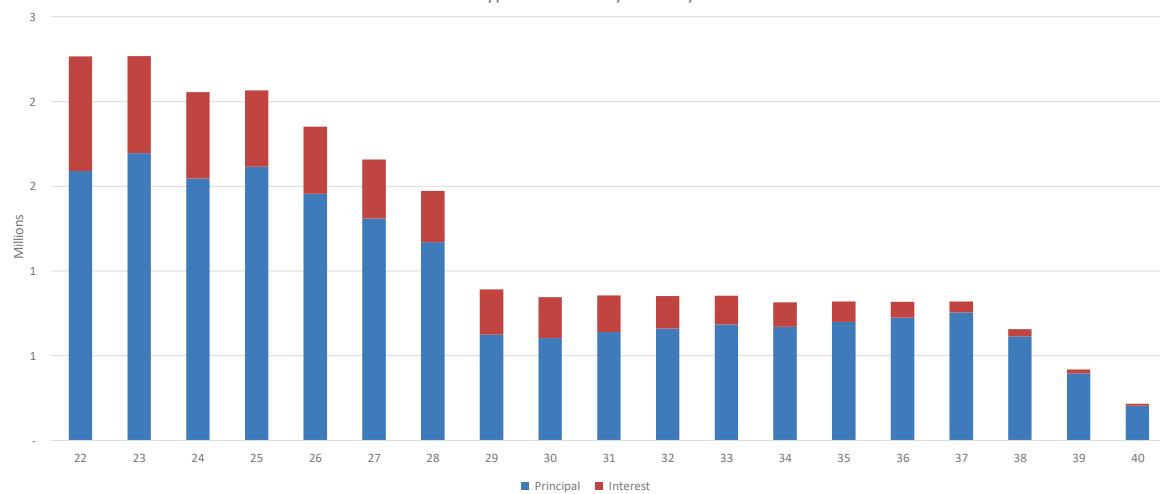
**General Government Debt Paid by Tax Levy**



**BUSINESS-TYPE DEBT**

	General Obligation Bonds					Certificates of Obligation Bonds			Total Bonds Outstanding		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I		
2023	675,000	107,775	782,775	915,000	568,905	1,483,905	1,590,000	676,680	2,266,680		
2024	715,000	79,125	794,125	980,000	493,900	1,473,900	1,695,000	573,025	2,268,025		
2025	530,000	52,325	582,325	1,015,000	457,719	1,472,719	1,545,000	510,044	2,055,044		
2026	555,000	28,625	583,625	1,060,000	422,031	1,482,031	1,615,000	450,656	2,065,656		
2027	365,000	11,025	376,025	1,090,000	385,281	1,475,281	1,455,000	396,306	1,851,306		
2028	185,000	2,775	187,775	1,125,000	345,697	1,470,697	1,310,000	348,472	1,658,472		
2029	-	-	-	1,170,000	302,384	1,472,384	1,170,000	302,384	1,472,384		
2030	-	-	-	625,000	266,231	891,231	625,000	266,231	891,231		
2031	-	-	-	605,000	240,506	845,506	605,000	240,506	845,506		
2032	-	-	-	640,000	216,419	856,419	640,000	216,419	856,419		
2033	-	-	-	660,000	192,913	852,913	660,000	192,913	852,913		
2034	-	-	-	685,000	169,197	854,197	685,000	169,197	854,197		
2035	-	-	-	670,000	144,820	814,820	670,000	144,820	814,820		
2036	-	-	-	700,000	119,759	819,759	700,000	119,759	819,759		
2037	-	-	-	725,000	93,503	818,503	725,000	93,503	818,503		
2038	-	-	-	755,000	66,068	821,068	755,000	66,068	821,068		
2039	-	-	-	615,000	41,354	656,354	615,000	41,354	656,354		
2040	-	-	-	395,000	23,725	418,725	395,000	23,725	418,725		
2041	-	-	-	205,000	12,700	217,700	205,000	12,700	217,700		
2042	-	-	-	215,000	4,300	219,300	215,000	4,300	219,300		
Total P&I	\$ 3,025,000	\$ 281,650	\$ 3,306,650	\$ 14,850,000	\$ 4,567,411	\$ 19,417,411	\$ 17,875,000	\$ 4,849,061	\$ 22,724,061		

Business -Type Debt Paid by Tax Levy



# BUDGET FY2022-23

## Legal Debt Margin Information

The proposed debt margin as of September 30, 2022

As a home rule city, the City of Cedar Hill is not limited by law in the amount of debt it may issue.

**Article X, Section 2 of the City of Cedar Hill charter states in part:**

The City Council shall have the power and it is hereby authorized and made its duty to levy annually for general purposes and for the purpose of paying interest and providing the sinking fund on the bonded indebtedness of the City of Cedar Hill now in existence or which may hereafter be created an ad valorem tax on all real, personal or mixed property within the territorial limits of said City and upon all franchises granted by the City to any individuals or corporations of not exceeding a total of Two Dollars and Fifty cents (\$2.50) on the One Hundred Dollars (\$100.00) assessed valuation of said property. If for any cause the City Council shall fail, neglect or refuse to pass a tax ordinance for any one year, levying taxes for that year, then and in that event the tax levying ordinance last passed shall and will be considered in force and effect as the tax levying ordinance for the year which the City Council failed, neglected or refused to pass such ordinance, and the failure so to pass such ordinance for any year shall in no wise invalidate the tax collections for that year.

The proposed tax rate on October 1, 2022 is \$0.657000 per \$100 of assessed valuation at 100% of market value. The tax rate is 26.28% of the legal limit.

# BUDGET FY2022-23

## 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 Crime Control and Prevention District 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 2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	<b>\$ 526,027</b>	<b>\$ 617,096</b>	<b>\$ 682,043</b>	<b>\$ 682,043</b>	<b>\$ 755,119</b>		
<b>REVENUES</b>							
Interest Earnings	7,076	3,426	522	2,333	3,600	3,078	589.66%
Peg Fees	83,993	83,038	80,000	80,743	80,000	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>91,069</b>	<b>86,464</b>	<b>80,522</b>	<b>83,076</b>	<b>83,600</b>	<b>3,078</b>	<b>3.82%</b>
<b>EXPENDITURES</b>							
Special Services	-	1,785	-	-	-	-	0.0%
Capital Items	-	19,732	10,000	10,000	10,000	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 21,517</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>NET CHANGE</b>	<b>91,069</b>	<b>64,947</b>	<b>70,522</b>	<b>73,076</b>	<b>73,600</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 617,096</b>	<b>\$ 682,043</b>	<b>\$ 752,565</b>	<b>\$ 755,119</b>	<b>\$ 828,719</b>		

## **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 2022-2023**

## TRI-CITY ANIMAL SHELTER

### Highlights: Proposed Budget FY22/23

#### BUDGET NOTES

- **TOTAL REVENUES** are budgeted at \$1,264,725 which is a 13% increase compared to the FY 2021-2022 budget .
- **Interest income** is up by \$810 or 31% due to market conditions and the city's investment strategy to invest unused cash flow.
- **Charges for services** are up by \$5,200 or 6.4% due to increased services and recovery from the pandemic.
- **Donations and Miscellaneous revenues** are down 15.1% or \$8,000 due to reductions in grant income, lower private and corporate donations, and the Friends of the Tri-City Shelter's reallocation of resources to the Surgery Center.
- **Other Governments revenues** are \$1,129,725 which is a 16.4% increase.  
The amounts for Duncanville & DeSoto includes debt payments. Cedar Hill's debt portion is paid directly through its debt service fund.
- **Transfers In** - Cedar Hill's General Fund support the first year (FY22) of the new Part Time position via a transfer-in of \$15,000. For FY2022/ 2023 the PT position has become FT and the General Fund is paying 50% of associated cost directly which is reflected in department 330- Animal Control.
- **OTHER OPERATING EXPENDITURES** are budgeted at \$1,213,968 which is a 16% increase compared to the prior year's budget.
- **Salaries and Benefits** include a 5% merit increase which is consistent with the Citywide rate. The budget also includes the addition of 2 new Attendants (20hrs) at \$15,990 each which is offset by grant revenue. Also one part time position was made full time. This will bring the total FTE count to 13.
- **Operational Expenditures** are estimated to increase by 19.6% or \$59,219.
- No **Capital Cost** are budgeted for FY 2023 as the capital related to grants received in FY2022 will be expended in the same year.
- **Debt Costs** are budgeted per the scheduled amortization.
- **TOTAL EXPENDITURES:** In summary expenditures will exceed revenues by \$40,592
- **The Fund Balance** Policy Goal is 25% (of operating expenditures) or \$303,492  
The projected fund balance at FYE 2023 is \$173,355 or 14%.  
The participating cities should keep the fund balance levels in mind and consider ways to increase revenues or contributions to sustain the fund in the future.



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

	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var.
<b>BEGINNING FUND BALANCE</b>	\$ 368,964	\$ 390,205	\$ 196,861	\$ 196,861	\$ 213,948		
<b>REVENUES</b>							
Interest earnings	4,790	1,560	2,590	1,501	3,400	810	31.3%
Charges for services	69,522	81,497	81,400	176,615	86,600	5,200	6.4%
Donations and miscellaneous	98,366	25,970	53,000	117,100	45,000	(8,000)	-15.1%
Other governments	888,607	950,845	970,475	970,475	1,129,725	159,250	16.4%
Transfers in from other funds	-	-	15,000	15,000	-	(15,000)	-100.0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,061,285</b>	<b>\$ 1,059,872</b>	<b>\$ 1,122,465</b>	<b>\$ 1,280,691</b>	<b>\$ 1,264,725</b>	<b>\$ 142,260</b>	<b>13%</b>
<b>EXPENDITURES</b>							
Personnel	611,392	656,039	745,691	777,657	853,861	108,170	14.5%
Supplies	71,382	102,309	112,312	186,117	153,985	41,673	37.1%
Maintenance	28,428	11,969	25,580	34,613	38,985	13,405	52.4%
Services	113,104	97,099	97,820	99,607	101,098	3,278	3.4%
Utilities	25,248	28,957	42,219	37,774	41,680	(539)	-1.3%
Leases/Rentals	17,896	13,343	9,346	9,346	9,370	24	0.3%
Miscellaneous	6,565	5,850	13,612	9,890	14,990	1,378	10.1%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 874,010</b>	<b>\$ 915,566</b>	<b>\$ 1,046,580</b>	<b>\$ 1,155,004</b>	<b>\$ 1,213,968</b>	<b>\$ 167,389</b>	<b>16.0%</b>
Capital Outlay	74,511	250,000	-	19,000	-	-	0.0%
Transfers to Debt Service Fund	90,575	87,650	89,600	89,600	91,350	1,750	2.0%
<b>TOTAL CAPITAL AND TRANSFERS</b>	<b>\$ 165,086</b>	<b>\$ 337,650</b>	<b>\$ 89,600</b>	<b>\$ 108,600</b>	<b>\$ 91,350</b>	<b>\$ 1,750</b>	<b>2.0%</b>
<b>TOTAL EXPENDITURES, CAPITAL AND TRANSFERS</b>	<b>\$ 1,039,096</b>	<b>\$ 1,253,216</b>	<b>\$ 1,136,180</b>	<b>\$ 1,263,604</b>	<b>\$ 1,305,317</b>	<b>\$ 169,137</b>	<b>14.9%</b>
<b>Net Change</b>	<b>\$ 22,189</b>	<b>\$ (193,344)</b>	<b>\$ (13,715)</b>	<b>\$ 17,087</b>	<b>\$ (40,592)</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 390,205</b>	<b>\$ 196,861</b>	<b>\$ 183,146</b>	<b>\$ 213,948</b>	<b>\$ 173,355</b>		
<b>25% Fund Balance Goal</b>	\$ 218,503	\$ 228,892	\$ 261,645	\$ 288,751	\$ 303,492		
<b>Fund Balance %</b>	45%	22%	17%	19%	14%		

Fund Balance Goal is 25% of budgeted operating expenditures for the year excluding debt and capital

<b>Tri-City Animal Shelter Debt Schedule After 2016 Refunding</b>				<b>DeSoto</b>	<b>Duncanville</b>
<b>FY</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>		
2023	75,000	16,350	91,350	45,675	45,675
2024	75,000	13,350	88,350	44,175	44,175
2025	80,000	10,250	90,250	45,125	45,125
2026	85,000	6,950	91,950	45,975	45,975
2027	85,000	3,975	88,975	44,488	44,488
2028	90,000	1,350	91,350	45,675	45,675
<b>TOTAL</b>	<b>490,000</b>	<b>52,225</b>	<b>542,225</b>	<b>271,113</b>	<b>271,113</b>

\* Note: Cedar Hill Portion of the Tri City Animal Shelter Debt is paid via the Debt Service Fund

## DEPARTMENT DESCRIPTION

The mission of the Tri-City Animal Shelter & Adoption Center is to provide exemplary care for impounded and surrendered animals and facilitate owner recovery, adoption, and public education.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Receive and provide exemplary care for stray, lost and unwanted animals** - Accept animals from citizens and Animal Control Officers of Cedar Hill, Desoto and Duncanville and maintain them in a safe, comfortable, and sanitary environment while providing the 5 Freedoms.
- **Reunite lost pets with their owners** - Use appropriate channels and information to locate pet owners and reunite them with their pets.
- **Adopt and Rescue available animals** – Safely place as many animals that come into our care into our adoption program or transfer to rescue groups or other animal welfare agencies when possible.
- **Promote responsible pet care and ownership** - Provide education, resources and information to the public on pet issues such as, retention options, training assistance, and veterinary resources.

## SERVICE LEVEL ANALYSIS

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
# of Animals Served (includes wildlife and DOA animals)	6,124*	6,198	6,600	7,000
# of In-Person Citizens Inquires & Services (In Shelter Only)	8,701	13,146	13,492	13,600
# of Positive Outcomes (adoption, foster or reclaims)	4,359	4,562	4,450	4,500
# of returned Lost Animals	813	819	725	750
Medical Services Provided to Animals in Dollars	\$15,063	\$9,867	\$5,500	\$6,000
# of Wildlife Rescues	235	326	250	225
# of Volunteer Hours	5,096	5,040	5,000	5,100
# of in house spay/neuter	1,075	1,572	1,800	2,000

\* This year services down due to COVID -19

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY2022-23 Approved Budget	Budget Variance (\$)
Animal Services Manager	620	1.0	1.0	1.0	1.0	0.0
Assistant Animal Services Manager	618	1.0	1.0	1.0	1.0	0.0
Volunteer and Marketing Coordinator	613	1.0	1.0	1.0	1.0	0.0
Part Time Administrative Secretary	613	0.0	0.0	0.5	0.0	-0.5
Administrative Assistant	613	0.0	0.0	0.0	0.5	0.5
Foster & Placement Partner	613	1.0	1.0	1.0	1.0	0.0
Shelter Attendant	612	7.5	7.5	7.5	7.5	0.0
Part Time Shelter Attendant * (Grant Funded)	612	0.0	0.0	0.0	1.0	1.0
<b>Totals</b>		<b>11.5</b>	<b>11.5</b>	<b>12.0</b>	<b>13.0</b>	<b>1.0</b>

\*Two Part Time Attendants

## EQUIPMENT &amp; PROGRAM REQUEST

Vehicles & Equipment	Actual Cost	Lease Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	Approved	Funded
N/A	-	-	-	-

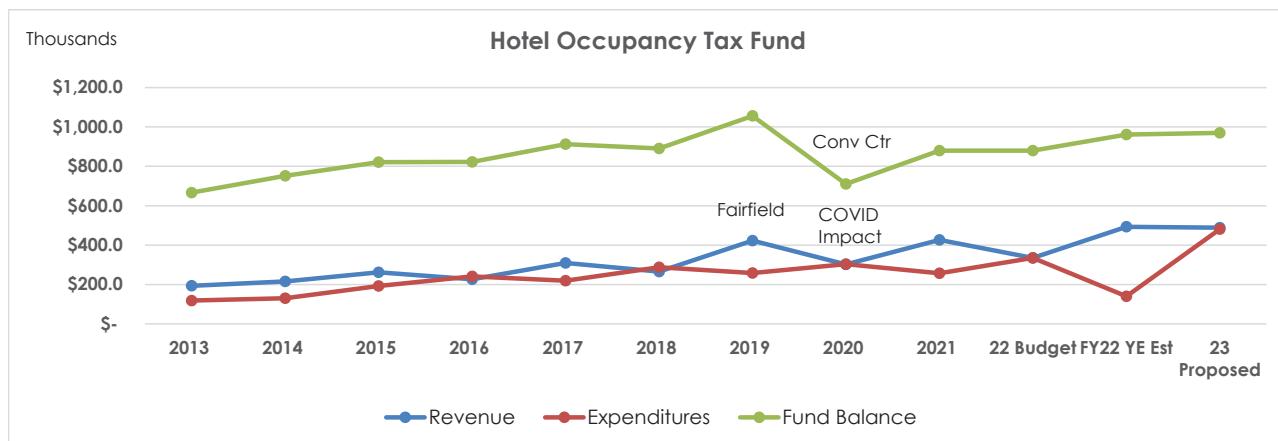


## HOTEL OCCUPANCY TAX FUND (0302)

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 2022-2023



## Hotel Occupancy Fund

### Highlights: Proposed Budget FY22/23

#### BUDGET NOTES

- **TOTAL REVENUES** are budgeted at \$488,850 which is a 54.9% increase compared to the FY 2021-2022 budget .
- **Interest income** is up by \$100 or 2% due to market conditions and the city's investment strategy to invest unused cash flow.
- **Charges for services** are up by \$125,000 or 41.7% due to increased hotel bookings as recovery from the pandemic continues.
- **Miscellaneous Income** reflect sponsorships and vendor booth rentals related to Latinfest.
- **Transfers In** - The City's General Fund supported the first year (FY22) of Latinfest via a transfer-in of \$30,000; therefore for FY2022/2023 transfers-in are down \$30,000 or 100%.
- **TOTAL EXPENDITURES** are budgeted at \$481,179 which is an increase of \$146,625 or 43.8% compared to the prior year's budget.
- **Salaries and Benefits** include a 5% COL increase which is consistent with the Citywide rate. The department had turn-over with a tenured staff member leaving in 2022 and a new member hired in at a lower rate.
- **Marketing Services** are estimated to increase by 69.9% or \$49,005. This includes increased funding for digital marketing efforts and new publications of approximately \$40,000 and an increase of \$9,000 for Meetings, Events & Sponsorships .
- **Services** are estimated to increase by 178.2% or \$96,001. This includes funding for Latin Fest, new software for tax collections, additional printing services, and funding for Tourism Initiatives.
- No **Capital** is budgeted for FY 2023.
- The fund has no **Debt Costs**.
- **NET CHANGE:** In summary revenues will exceed expenditures by \$7,671
- **FUND BALANCE:** The policy goal is 25% (of revenues) or \$122,213  
The projected fund balance at FY 2023 year end is \$969,715 or 198% of revenues.



## HOTEL OCCUPANCY TAX FUND

### Revenue, Expenses and Changes in Fund Balance Fund 0302

	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,056,000</b>	<b>\$ 710,776</b>	<b>\$ 879,777</b>	<b>\$ 879,777</b>	<b>\$ 962,044</b>		
<b>REVENUES</b>							
Interest earnings	13,241	3,823	5,000	3,486	5,100	100	2.0%
Charges for services	288,169	421,999	300,000	400,657	425,000	125,000	41.7%
Miscellaneous income	280	204	-	58,750	58,750	58,750	100.0%
Transfers In	-	-	30,000	30,000	-	(30,000)	-100.0%
<b>TOTAL OPERATING REVENUES</b>	<b>301,690</b>	<b>426,027</b>	<b>335,000</b>	<b>492,893</b>	<b>488,850</b>	<b>183,850</b>	<b>54.9%</b>
<b>EXPENDITURES</b>							
Personnel	226,038	152,696	166,094	151,417	165,980	(114)	-0.1%
Supplies	14,250	16,114	24,500	26,710	24,820	320	1.3%
Marketing Services	-	57,134	70,070	106,516	119,075	49,005	69.9%
Services	87,400	19,617	53,860	104,548	149,861	96,001	178.2%
Utilities	1,010	899	600	950	1,308	708	118.0%
Miscellaneous	14,613	10,564	19,430	20,485	20,135	705	3.6%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>343,311</b>	<b>257,024</b>	<b>334,554</b>	<b>410,626</b>	<b>481,179</b>	<b>146,625</b>	<b>43.8%</b>
Capital Outlay	-	-	-	-	-	-	0.0%
Transfers/Debt Service	303,603	-	-	-	-	-	0.0%
<b>TOTAL CAPITAL AND TRANSFERS</b>	<b>303,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>646,914</b>	<b>257,024</b>	<b>334,554</b>	<b>410,626</b>	<b>481,179</b>	<b>146,625</b>	<b>43.8%</b>
<b>NET CHANGE</b>	<b>(345,224)</b>	<b>169,003</b>	<b>446</b>	<b>82,267</b>	<b>7,671</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 710,776</b>	<b>\$ 879,777</b>	<b>\$ 880,223</b>	<b>\$ 962,044</b>	<b>\$ 969,715</b>		
<b>25% Fund Balance Goal</b>	<b>\$ 75,423</b>	<b>\$ 106,507</b>	<b>\$ 83,750</b>	<b>\$ 123,223</b>	<b>\$ 122,213</b>		
<b>Fund Balance %</b>	<b>236%</b>	<b>207%</b>	<b>263%</b>	<b>195%</b>	<b>198%</b>		

## DEPARTMENT DESCRIPTION

The Tourism Division stimulates an increase in visitors to the City of Cedar Hill for leisure travel, meetings, sports, recreation and social events and activities by promoting the quality of life and natural resources of the City.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Promotion** – Plan, develop and implement programs, projects and experiences to promote the City as a general leisure, tourist, meeting and sports market destination, both regionally and statewide.
- **Facilitation** – Establish and maintain productive working relationships with leaders from the local hospitality industry, regional and state tourism agencies.
- **Education** – Inform local businesses about the economic benefits of tourism and coordinate ways they can participate in local tourism opportunities to generate additional revenue.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
"This Week" E-Newsletter	880	1,500	1,750	2,000
Website total sessions	N/A	35,000	35,000	37,000
Total Social Media Followers	255	1,250	750	1,400
Print media reach	80,000	136,000	150,000	3,000,000
% Change Hotel Room Night Occupancy	13.85%	22%	25%	27%
Total Social Media Impressions	156,000	200,000	600,000	750,000
Total Social Media Engagements	5,652	15,000	20,000	25,000

## MEETINGS, EVENTS &amp; SPONSORSHIPS

Item/Event	FY2021-22 Est.	FY2022-23 Budgeted
Lion's Club	3,100	3,100
Rotary Head for the Hills Bike Rally	5,000	5,000
Audubon (Great Horned Owl Sponsorship)	0	5,000
Cedar Hill Triathlon	4,000	4,000
Texas High School Cycling Festival	0	0
TTIA Travel Fair (Heritage Trails LLC)	890	800
Miscellaneous Sponsorships	3,000	7,100
<b>Total</b>	<b>\$15,990</b>	<b>\$25,000</b>

## HOTEL/MOTEL TAX – ARTS &amp; EVENTS ACTIVITIES

Item/Event	FY2021-22	FY2022-23 Approved
Love Your City Theater	0	2,500
Latin Fest	75,100	71,100
<b>Total</b>	<b>\$75,100</b>	<b>\$73,600</b>



## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget
Tourism & Marketing/Coordinator	618	1.0	0.0	0.0	0.0	0.0
Destination Marketing Manager	618	0.0	1.0	1.0	1.0	0.0
Customer & Visitor Experience Coordinator	614	1.0	1.0	1.0	1.0	0.0
<b>Totals</b>		<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0</b>

## EQUIPMENT AND PROGRAM REQUEST

Replacement Equipment	Lease Cost	Actual Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	Approved	Funded
Platform for Hotel Occupancy Tax Collections	32,631	-	32,631	Y- (0302) HOT Fund
Visitor Intelligence Platform	21,000	-	-	N

## **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.



## **PROPOSED BUDGET FY 2022-2023**

**MUNICIPAL COURT SPECIAL REVENUE**

**Revenue, Expenses and Changes in Fund Balance**

**Fund 0304**



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ 11,723	\$ 44,989	\$ 44,989	\$ 65,847		
<b>REVENUES</b>							
Interest Earnings	31	147	120	236	300	180	150.00%
Court Technology Fees	18,620	19,672	24,500	22,500	22,500	(2,000)	-8.16%
Court Child Safety Fee	3,796	5,794	4,500	4,100	-	(4,500)	-100.00%
Court Security Fees	16,877	22,559	18,500	25,000	25,000	6,500	35.14%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 39,323</b>	<b>\$ 48,171</b>	<b>\$ 47,620</b>	<b>\$ 51,836</b>	<b>\$ 47,800</b>	<b>\$ 180</b>	<b>0.38%</b>
<b>EXPENDITURES</b>							
Court Technology Equipment	27,600	14,905	16,800	14,905	14,905	(1,895)	-11%
Court Security Equipment	-	-	10,158	16,073	10,158	-	0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 27,600</b>	<b>\$ 14,905</b>	<b>\$ 26,958</b>	<b>\$ 30,978</b>	<b>\$ 25,063</b>	<b>\$ (1,895)</b>	<b>-7.03%</b>
<b>Net Change</b>	<b>\$ 11,723</b>	<b>\$ 33,266</b>	<b>\$ 20,662</b>	<b>\$ 20,858</b>	<b>\$ 22,737</b>	xxx	xxx
<b>ENDING FUND BALANCE</b>	<b>\$ 11,723</b>	<b>\$ 44,989</b>	<b>\$ 65,651</b>	<b>\$ 65,847</b>	<b>\$ 88,584</b>		

No Fund Balance Goal has been established for this fund. The Fund Balance % below is based off budgeted revenues.

Fund Balance % 30% 93% 138% 127% 185%

## **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 2022-2023**

## POLICE FORFEITURE FUND

### Revenue, Expenses and Changes in Fund Balance

#### Fund 0306



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	\$ 78,497	\$ 80,868	\$ 93,137	\$ 93,155	\$ 89,439		
<b>REVENUES</b>							
Interest earnings	1,045	447	54	354	370	316	6
Forfeited assets	5,658	15,547	-	2,600	2,630	2,630	0%
<b>TOTAL REVENUES</b>	<b>\$ 6,703</b>	<b>\$ 15,994</b>	<b>\$ 54</b>	<b>\$ 2,954</b>	<b>\$ 3,000</b>	<b>\$ 2,946</b>	<b>585%</b>
<b>EXPENDITURES</b>							
Miscellaneous	4,332	3,725	27,743	6,670	23,720	(4,023)	-15%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,332</b>	<b>\$ 3,725</b>	<b>\$ 27,743</b>	<b>\$ 6,670</b>	<b>\$ 23,720</b>	<b>\$ (4,023)</b>	<b>-15%</b>
<b>NET CHANGE</b>	<b>\$ 2,371</b>	<b>\$ 12,269</b>	<b>\$ (27,689)</b>	<b>\$ (3,716)</b>	<b>\$ (20,720)</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 80,868</b>	<b>\$ 93,137</b>	<b>\$ 65,448</b>	<b>\$ 89,439</b>	<b>\$ 68,719</b>		

This fund does not have a fund balance goal.

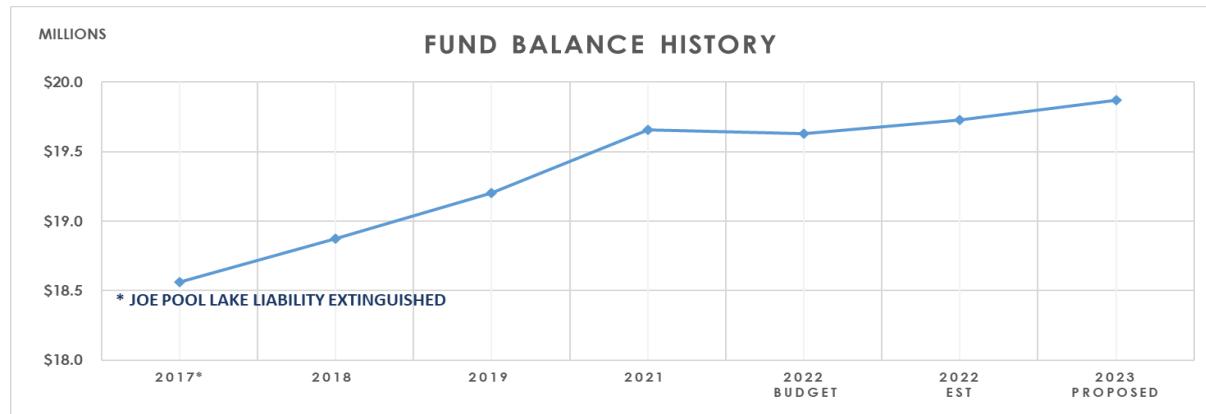
## JPL Nature Corridor Permanent Fund Fund 0310

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 2022-2023



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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	\$ 19,201,073	\$ 19,522,882	\$ 19,659,971	\$ 19,659,971	\$ 19,729,010		
<b>REVENUES</b>							
Interest Earnings	426,809	243,791	40,624	137,487	186,400	145,776	359%
Interfund Transfer in - Water and Sewer	-	-	-	-	-	-	0%
Interfund Transfer in - General Fund	-	-	-	-	-	-	0%
Miscellaneous	-	-	-	-	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 426,809</b>	<b>\$ 243,791</b>	<b>\$ 40,624</b>	<b>\$ 137,487</b>	<b>\$ 186,400</b>	<b>145,776</b>	<b>359%</b>
<b>EXPENDITURES</b>							
Joe Pool Lake Water Rights Debt Payment	-	-	-	-	-	-	0%
Special Services	-	-	7,500	7,500	7,500	-	0%
Transfer to Opportunity Fund	105,000	106,702	61,639	60,948	34,372	(27,267)	-44%
<b>TOTAL EXPENDITURES</b>	<b>\$ 105,000</b>	<b>\$ 106,702</b>	<b>\$ 61,639</b>	<b>\$ 60,948</b>	<b>\$ 41,372</b>	<b>(27,267)</b>	<b>-39%</b>
<b>NET CHANGE</b>	<b>\$ 321,809</b>	<b>\$ 137,089</b>	<b>\$ (28,515)</b>	<b>\$ 69,039</b>	<b>\$ 144,528</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 19,522,882</b>	<b>\$ 19,659,971</b>	<b>\$ 19,631,456</b>	<b>\$ 19,729,010</b>	<b>\$ 19,873,538</b>		

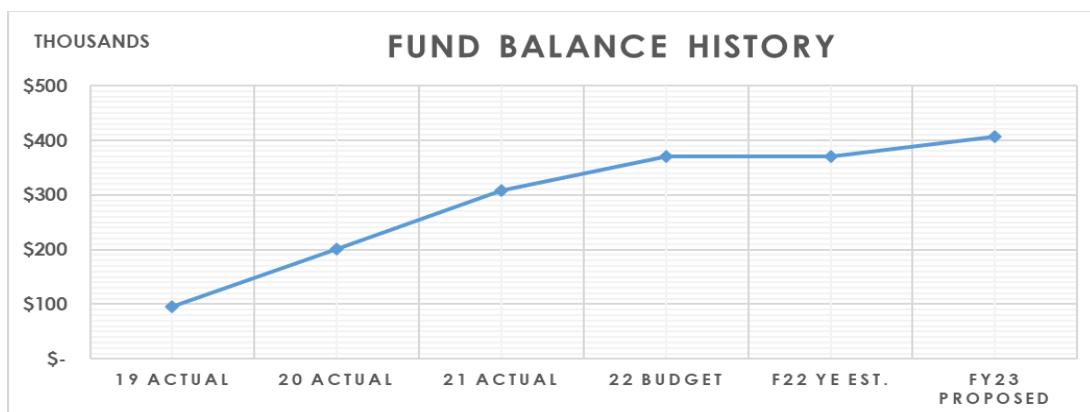
## JPL Nature Corridor Opportunity Fund

### 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 2022-2023



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

**Fund 0311**



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2021-2022	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	<b>95,391</b>	<b>200,828</b>	<b>\$ 308,886</b>	<b>\$ 308,886</b>	<b>\$ 370,741</b>		
<b>REVENUES</b>							
Interest Earnings	437	1,356	600	907	1,000	400	66.7%
Interfund Transfer in - JPL Perm. Fund	105,000	106,702	61,639	60,948	34,584	(27,055)	-43.9%
Miscellaneous	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 105,437</b>	<b>\$ 108,058</b>	<b>\$ 62,239</b>	<b>\$ 61,855</b>	<b>\$ 35,584</b>	<b>\$ (26,655)</b>	<b>-42.8%</b>
<b>EXPENDITURES</b>							
Joe Pool Lake Water Rights Debt Payment	-	-	-	-	-	-	0.0%
Special Services	-	-	-	-	-	-	0.0%
Administrative Fees	-	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>0%</b>					
<b>NET CHANGE</b>	<b>\$ 105,437</b>	<b>\$ 108,058</b>	<b>\$ 62,239</b>	<b>\$ 61,855</b>	<b>\$ 35,584</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 200,828</b>	<b>\$ 308,886</b>	<b>\$ 371,125</b>	<b>\$ 370,741</b>	<b>\$ 406,325</b>		

## **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 2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	\$ 96,010	\$ 87,846	\$ 44,308	\$ 44,308	\$ 35,457		
<b>REVENUES</b>							
Interest Income	1,246	397	900	149	200	(700)	-78%
Donations	21,201	4,380	17,800	6,900	17,500	(300)	-2%
Grants	6,566	19,062	8,900	13,000	2,900	(6,000)	-67%
Miscellaneous	-	-	-	-	-	-	0%
<b>TOTAL REVENUES</b>	<b>29,013</b>	<b>23,839</b>	<b>27,600</b>	<b>20,049</b>	<b>20,600</b>	<b>(7,000)</b>	<b>-25%</b>
<b>EXPENDITURES</b>							
Minor Apparatus	-	2,610	-	-	-	-	0%
Computer Supplies	-	-	-	-	-	-	0%
Subscription Services	-	-	-	-	-	-	0%
Special Services	37,178	48,733	22,500	27,500	27,500	5,000	22%
Library History Collection	-	-	-	-	-	-	0%
Miscellaneous	-	16,034	15,000	1,400	3,000	(12,000)	-80%
Transfer to Another Fund	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>37,178</b>	<b>67,377</b>	<b>37,500</b>	<b>28,900</b>	<b>30,500</b>	<b>(7,000)</b>	<b>-19%</b>
<b>NET CHANGE</b>	<b>(8,165)</b>	<b>(43,538)</b>	<b>(9,900)</b>	<b>(8,851)</b>	<b>(9,900)</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 87,846</b>	<b>\$ 44,308</b>	<b>\$ 34,408</b>	<b>\$ 35,457</b>	<b>\$ 25,557</b>		

This Fund does not have a fund balance goal

## **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 2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ 44,053	\$ 70,738	\$ 70,738	\$ 32,608		
<b>REVENUES</b>							
Interest Earnings	199	297	150	170	200	50	33.3%
Lancaster Share	13,650	13,650	13,650	13,650	13,650	-	0.0%
DeSoto Share	13,650	13,650	13,650	13,650	13,650	-	0.0%
Duncanville Share	13,650	13,650	13,650	13,650	13,650	-	0.0%
Cedar Hill Share	13,650	13,650	13,650	13,650	13,650	-	0.0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 54,799</b>	<b>\$ 54,897</b>	<b>\$ 54,750</b>	<b>\$ 54,770</b>	<b>\$ 54,800</b>	<b>\$ 50</b>	<b>0%</b>
<b>EXPENDITURES</b>							
Fire Training Officer	-	-	-	-	-	-	0.0%
Regional Fire Training	10,746	28,212	54,600	92,900	54,600	-	0.0%
Other	-	-	-	-	-	-	0.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 10,746</b>	<b>\$ 28,212</b>	<b>\$ 54,600</b>	<b>\$ 92,900</b>	<b>\$ 54,600</b>	<b>\$ -</b>	<b>0%</b>
<b>Net Change</b>	<b>\$ 44,053</b>	<b>\$ 26,685</b>	<b>\$ 150</b>	<b>\$ (38,130)</b>	<b>\$ 200</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 44,053</b>	<b>\$ 70,738</b>	<b>\$ 70,888</b>	<b>\$ 32,608</b>	<b>\$ 32,808</b>		

**FY 2022- 2023 Proposed Budget**  
**Regional Fire Training Officer**

**FIRE TRAINING OFFICER: SHARED RESOURCES PROGRAM**

<b>Annual Training and Software Budget (0316- Regional Training Fund)</b>		<b>Annual Fire Training Officer Budget (0001- General Fund)</b>	
Technology and Software	\$ 5,800	Wages	\$ 116,534
Regional Driver/Engineer Training	\$ 9,000	Benefits	\$ 43,819
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		
<b>Total Training and Software</b>	<b>\$ 54,600</b>	<b>Total Personnel and Equipment</b>	<b>\$ 167,573</b>
<b>Cedar Hill</b>	<b>\$ 13,650</b>	<b>Cedar Hill</b>	<b>\$ 41,893</b>
<b>Duncanville</b>	<b>\$ 13,650</b>	<b>Duncanville</b>	<b>\$ 41,893</b>
<b>DeSoto</b>	<b>\$ 13,650</b>	<b>DeSoto</b>	<b>\$ 41,893</b>
<b>Lancaster</b>	<b>\$ 13,650</b>	<b>Lancaster</b>	<b>\$ 41,893</b>
			<b>\$ 167,573</b>

**Total Shared Cost (all funding sources)**

<b>Cedar Hill</b>	<b>\$ 55,543</b>
<b>Duncanville</b>	<b>\$ 55,543</b>
<b>DeSoto</b>	<b>\$ 55,543</b>
<b>Lancaster</b>	<b>\$ 55,543</b>
<b>Total</b>	<b>\$ 222,173</b>

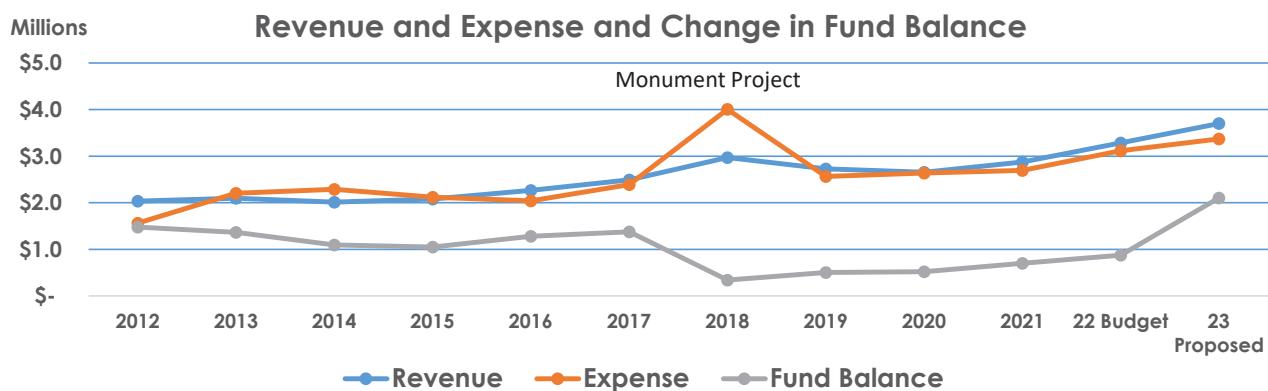
## Landscape and Beautification Fund

(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 2022-2023



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

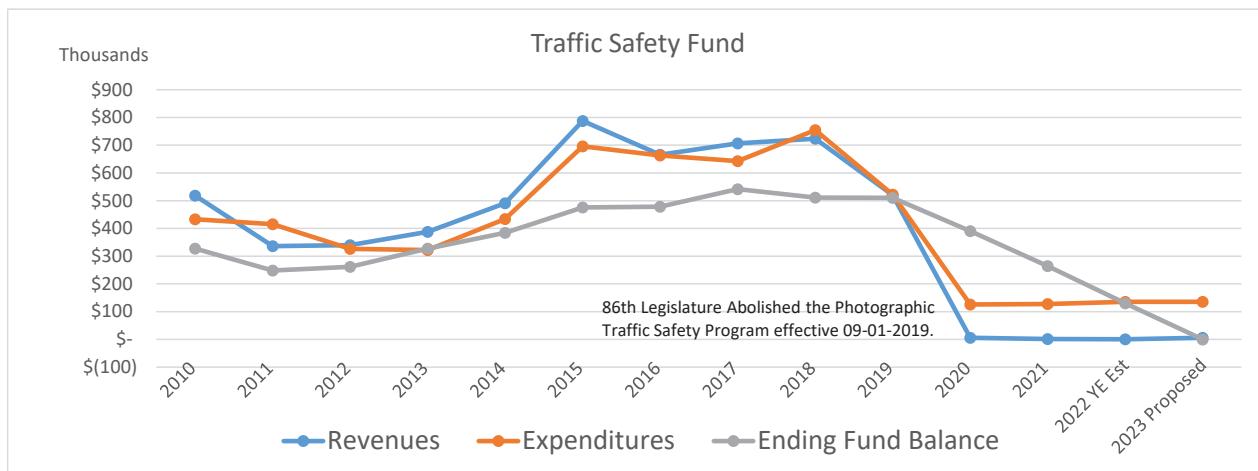


	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	<b>\$ 500,427</b>	<b>\$ 518,409</b>	<b>\$ 698,987</b>	<b>\$ 698,987</b>	<b>\$ 1,776,900</b>		
<b>REVENUES</b>							
Solid Waste Charges	2,627,202	2,801,125	3,236,104	3,233,365	3,408,553	172,449	5%
Late Fee-Trash	12,344	7,915	45,000	66,381	53,216	8,216	18%
Tree Mitigation Fees	6,000	62,100	-	793,010	211,000	211,000	0%
Interest Income	3,872	2,350	3,000	2,682	3,600	600	20%
Miscellaneous	5,272	2,722	3,000	24,141	23,413	20,413	680%
Interfund Transfer In	-	-	-	-	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 2,654,689</b>	<b>\$ 2,876,212</b>	<b>\$ 3,287,104</b>	<b>\$ 4,119,579</b>	<b>\$ 3,699,782</b>	<b>\$ 412,678</b>	<b>13%</b>
<b>EXPENDITURES</b>							
Maintenance - Landscape	3,106	69,163	75,000	75,000	225,000	150,000	200%
Trash/Recycle Services	2,377,853	2,347,357	2,783,377	2,690,825	2,895,975	112,598	4%
Other Services	-	27,370	1,500	15,141	15,353	13,853	924%
Tree Mitigation Expenses	-	-	-	-	-	-	0%
Utilities	736	244	700	700	750	50	7%
Miscellaneous	5,009	1,500	3,000	10,000	10,000	7,000	233%
Transfers out - General Fund	250,000	250,000	250,000	250,000	250,000	-	0%
Capital	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,636,705</b>	<b>\$ 2,695,634</b>	<b>\$ 3,113,577</b>	<b>\$ 3,041,666</b>	<b>\$ 3,397,078</b>	<b>\$ 283,501</b>	<b>9%</b>
<b>NET CHANGE</b>	<b>\$ 17,984</b>	<b>\$ 180,578</b>	<b>\$ 173,527</b>	<b>\$ 1,077,913</b>	<b>\$ 302,704</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 518,409</b>	<b>\$ 698,987</b>	<b>\$ 872,514</b>	<b>\$ 1,776,900</b>	<b>\$ 2,079,604</b>		
<b>FB Restricted for Tree Mitigation</b>	\$ 228,825	\$ 290,925	\$ 290,925	\$ 1,083,935	\$ 1,294,935		
<b>ENDING NON RESTRICTED FB</b>	<b>\$ 289,584</b>	<b>\$ 408,062</b>	<b>\$ 581,589</b>	<b>\$ 692,965</b>	<b>\$ 784,669</b>		
<b>25% Fund Balance Goal</b>	\$ 663,672	\$ 719,053	\$ 821,776	\$ 1,029,895	\$ 924,945		
<b>Fund Balance %</b>	20%	24%	27%	43%	56%		

## 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 was and is no longer subject to the provisions of the Texas Transportation Code. The funds are committed to Public Safety uses.



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



ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	<b>\$ 510,089</b>	<b>\$ 390,349</b>	<b>\$ 264,606</b>	<b>\$ 264,606</b>	<b>\$ 129,742</b>		
<b>REVENUES</b>							
Interest	6,085	1,634	1,500	456	200	(1,300)	-86.67%
Red Light Camera Penalties			-	-	-	-	0.00%
Transfers In	-	-	-	-	5,458	5,458	0.00%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 6,085</b>	<b>\$ 1,634</b>	<b>\$ 1,500</b>	<b>\$ 456</b>	<b>\$ 5,658</b>	<b>\$ 4,158</b>	<b>-86.7%</b>
<b>EXPENDITURES</b>							
Personnel Costs	-	-	-	-	-	-	0.0%
Services and Supplies	106,911	122,247	134,741	135,320	135,400	659	0.49%
Miscellaneous	18,915	-	-	-	-	-	0.00%
Capital/Transfers.	-	5,130	-	-	-	-	0.00%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 125,826</b>	<b>\$ 127,377</b>	<b>\$ 134,741</b>	<b>\$ 135,320</b>	<b>\$ 135,400</b>	<b>\$ 659</b>	<b>0.49%</b>
<b>NET CHANGE</b>	<b>\$ (119,740)</b>	<b>\$ (125,743)</b>	<b>\$ (133,241)</b>	<b>\$ (134,864)</b>	<b>\$ (129,742)</b>	xxx	xxx
<b>ENDING FUND BALANCE</b>	<b>\$ 390,349</b>	<b>\$ 264,606</b>	<b>\$ 131,365</b>	<b>\$ 129,742</b>	<b>\$ (0)</b>		

**This fund has no Fund Balance Goal**  
**This will be the last year of this fund.**

## **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. The funds are restricted for public safety use only.



### **PROPOSED BUDGET FY 2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	\$ 119,806	\$ 129,626	\$ 137,661	\$ 137,661	\$ 161,092		
<b>REVENUES</b>							
Interest earnings	1,635	732	350	621	900	550	157%
Police Forfeiture/Seizures	23,957	24,955	10,000	61,000	20,000	10,000	100%
<b>TOTAL REVENUES</b>	<b>\$ 25,592</b>	<b>\$ 25,687</b>	<b>\$ 10,350</b>	<b>\$ 61,621</b>	<b>\$ 20,900</b>	<b>\$ 10,550</b>	<b>102%</b>
<b>EXPENDITURES</b>							
Miscellaneous	15,772	17,652	41,800	38,190	40,840	(960)	-2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,772</b>	<b>\$ 17,652</b>	<b>\$ 41,800</b>	<b>\$ 38,190</b>	<b>\$ 40,840</b>	<b>\$ (960)</b>	
<b>NET CHANGE</b>	<b>\$ 9,820</b>	<b>\$ 8,035</b>	<b>\$ (31,450)</b>	<b>\$ 23,431</b>	<b>\$ (19,940)</b>	<b>\$ 11,510</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 129,626</b>	<b>\$ 137,661</b>	<b>\$ 106,211</b>	<b>\$ 161,092</b>	<b>\$ 141,152</b>	<b>\$ 11,510</b>	

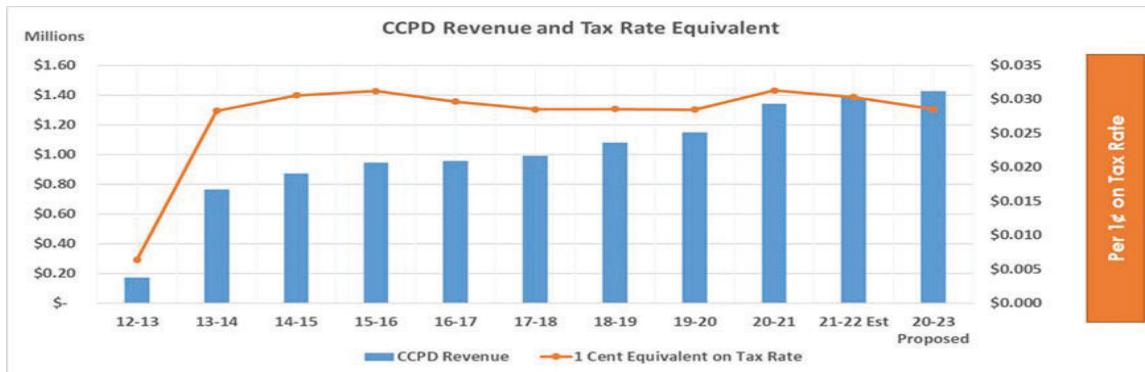
No Fund Balance goal has been established for this fund.

## 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, 2012. The first distribution of sales tax was in July 2013. The sales tax was renewed by the voters 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 2022-2023



## CRIME CONTROL AND PREVENTION DISTRICT (CCPD)

### Highlights: Proposed Budget FY22/23

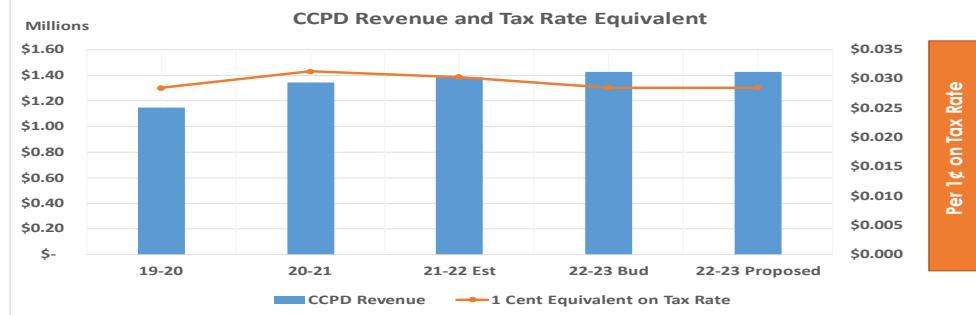
- Sales tax is proposed to increase \$265K (23.8%) over the FY 2022 budgeted amount; and, \$44K (3.3%) over the FY 2022 year end estimate.

- ✓ 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 2023.



- Sales tax revenues in FY 2021 and the first half of FY 2022 have experienced robust growth especially in retail and online sales. The FY 2023 proposed sales tax revenue is conservatively budgeted to increase by 3.3% over the FY 2022 estimate as we begin to see changes in the market and rising inflation costs.
- Tax Rate Equivalent - the estimated CCPD revenue is an equivalent of 2.85¢ on the property tax rate.



- The Proposed Budget Includes:
  - ✓ Continuation of same staffing levels as FY 2022 (6 Officers) - P.A.C.T.
  - ✓ Police Market Adjustment (Same as General Fund Public Safety)
  - ✓ Continuation of Crossing Guard commitment to Cedar Hill ISD of \$50,000
  - ✓ Continuation of Jail Facility Partnership at an estimated \$2K (10%) increase
  - ✓ Continuation of SWRCC Dispatch Partnership at an estimated \$92K (41%) increase
  - ✓ Crime watch supplies and materials for neighborhoods
  - ✓ Supplies and materials for community outreach programs (i.e. National Night Out, Youth Summit)
  - ✓ Maintenance of Grady Lamb Building including replacement of office furniture and increased cost in the new cleaning contract
- The Proposed Budget is a 15.2% increase over fiscal year 2022 budgeted expenses and includes the proposal of one new fleet vehicle leased via the Equipment Fund Lease Back Program
- Fund Balance
  - ✓ The estimated CCPD fund balance at FYE 2022 is \$704K or 51% of expenditures
  - ✓ The proposed CCPD fund balance at FYE 2023 is \$774K or 57% of expenditures

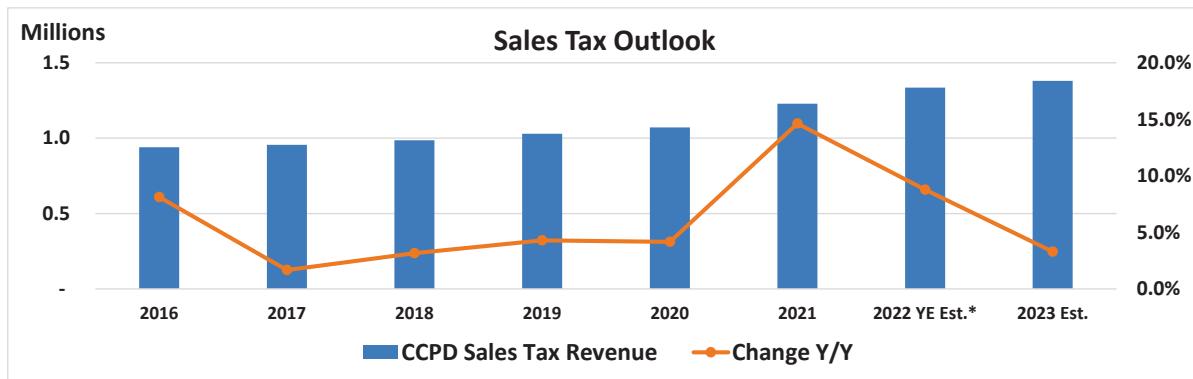
**CRIME CONTROL DISTRICT SALES TAX FUND**  
**(Revenues, Expenditures and Change in Fund Balance)**  
**Fund 0322**



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	<b>\$ 373,147</b>	<b>\$ 476,872</b>	<b>\$ 705,326</b>	<b>\$ 705,326</b>	<b>\$ 704,226</b>		
<b>REVENUES</b>							
Sales Tax	\$1,071,396	\$1,228,100	\$1,115,000	\$1,335,901	\$1,379,799	\$264,799	23.75%
Interest	3,069	2,178	2,500	1,271	1,200	(1,300)	-52.00%
Child Safety Fees	51,991	56,690	45,000	45,927	45,000	-	0.00%
Miscellaneous	-	600	-	-	-	-	0.00%
Transfer In	22,365	54,698	-	-	-	-	0.00%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,148,821</b>	<b>\$ 1,342,267</b>	<b>\$ 1,162,500</b>	<b>\$ 1,383,099</b>	<b>\$ 1,425,999</b>	<b>\$ 263,499</b>	<b>22.67%</b>
<b>EXPENDITURES</b>							
Personnel	\$715,474	\$768,265	\$742,577	\$898,400	\$756,275	\$13,698	1.84%
Supplies	6,914	12,081	16,747	17,550	24,700	7,953	47.49%
Maintenance	3,817	3,420	9,845	9,845	23,500	13,655	138.70%
Partnership Agreements	243,097	250,273	294,000	333,958	387,958	93,958	31.96%
Insurances	37,845	37,522	38,800	38,800	40,900	2,100	5.41%
Special Services	6,557	5,122	10,913	18,128	27,239	16,326	149.60%
Utilities	16,656	17,431	20,232	22,351	23,129	2,897	14.32%
Training	11,333	11,079	15,500	16,500	16,500	1,000	6.45%
Uniforms	2,118	2,967	5,800	5,800	5,800	-	0.00%
Lease & Rentals	765	903	15,367	15,367	40,170	24,803	161.40%
Miscellaneous	520	4,751	7,500	7,500	9,700	2,200	29.33%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,045,096</b>	<b>\$ 1,113,814</b>	<b>\$ 1,177,281</b>	<b>\$ 1,384,199</b>	<b>\$ 1,355,871</b>	<b>\$ 178,590</b>	<b>15.17%</b>
<b>NET CHANGE</b>	<b>\$ 103,726</b>	<b>\$ 228,453</b>	<b>-\$14,781</b>	<b>-\$1,100</b>	<b>\$70,128</b>	<b>xxx</b>	<b>xxx</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 476,872</b>	<b>\$ 705,326</b>	<b>\$ 690,545</b>	<b>\$ 704,226</b>	<b>\$ 774,354</b>		
<b>25% Fund Balance Goal</b>	<b>\$ 261,274</b>	<b>\$ 278,454</b>	<b>\$ 294,320</b>	<b>\$ 346,050</b>	<b>\$ 338,968</b>		
<b>Fund Balance %</b>	<b>45.63%</b>	<b>63.33%</b>	<b>58.66%</b>	<b>50.88%</b>	<b>57.11%</b>		

CCPD Sales Tax Forecast (accrual)				
Fiscal Year	Budget	Actuals/ YE Estimates	% Chg Yr/Yr	% of Budget
2013	-	170,674	-	-
2014	858,000	762,245	346.6%	88.84%
2015	890,770	869,827	14.1%	97.65%
2016	768,400	940,477	8.1%	122.39%
2017	974,830	956,165	1.7%	98.09%
2018	1,046,400	986,361	3.2%	94.26%
2019	1,029,700	1,028,634	4.3%	99.90%
2020	1,053,945	1,071,396	4.2%	101.66%
2021	1,071,862	1,228,100	14.6%	114.58%
2022 YE Est.*	1,115,000	1,335,901	8.8%	119.81%
2023 Est.	1,379,799	1,379,799	3.3%	
2024 Est.	1,428,092	1,428,092	3.5%	
2025 Est.	1,478,075	1,478,075	3.5%	
2026 Est.	1,529,808	1,529,808	3.5%	
2027 Est.	1,583,351	1,583,351	3.5%	

\*FY22 year end estimate is compared to the prior year actuals for the % change year over year



## DEPARTMENT DESCRIPTION

The members of the Cedar Hill Crime Control and Prevention District are dedicated to providing the highest quality service that promotes and maintains a safe environment in partnership with the community consistent with our values.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- Engages in Community Oriented Policing (COP) to deliver the highest quality of police services in partnership with our community members.
- Promotes community, government and police partnerships; proactive problem solving and community engagement to address causes of crime, fear of crime, and community issues.
- Works directly with crime watch groups, other city departments, businesses, CHISD Police, community groups and citizens in providing information, crime prevention techniques and resolving community crime concerns.
- Demonstrates that proactive policing helps prevent crimes and engages citizens in keeping the city safe.
- Meets the requirements of a community-related crime prevention strategy for a police-community and school-police cooperation programs as outlined in Local Government Code.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Meet and problem solve with neighborhood watch groups, businesses, and CHISD using SARA model (Scan, Analyze, Respond, Assess)	24	30	30	40
Conduct Citizens Training Police Academy Alumni Assoc. / Citizens On Patrol	1 (per year)	1 (per year)	1 (per year)	1 (per year)
# of Community Awareness Events	109	120	120	120

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY2022-23 Approved Budget	Budget Variance (\$)
Police Corporal	825	1.0	1.0	1.0	1.0	0.0
Police Officer	820	4.0	4.0	4.0	4.0	0.0
Police Sergeant	830	1.0	1.0	1.0	1.0	0.0
<b>Totals</b>		<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>0.0</b>

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Vehicles	Lease Cost	Actual Cost	Funded
PACT Patrol Vehicle & Camera System	24,737	88,154	Y – (0040) EQ FUND



## **Economic Development Incentive (EDI) Fund Fund 0326**

This is a Special Revenue Fund. The Fund was established with a one-time appropriation from the General Fund in FY 2016-2017 for the purposes as allowed under Chapter 380 of the Texas Local Government Code. The Economic Development Incentive Fund will be utilized under policy initiatives as establish by City Council related to Economic Development programs and initiatives.



### **PROPOSED BUDGET FY 2022-2023**

## Economic Development Incentive (EDI) Fund

### FUND 0326



ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	\$ 104,337	\$ 105,703	\$ 106,283	\$ 106,283	\$ 106,683		
<b>REVENUES</b>							
Interest income	1,367	580	100	400	400	300	300%
Transfer in from the General Fund	-	-	-	-	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>1,367</b>	<b>580</b>	<b>100</b>	<b>400</b>	<b>400</b>	<b>300</b>	<b>0%</b>
<b>EXPENDITURES</b>							
Economic Development Incentives	-	-	-	-	-	-	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE</b>	<b>1,367</b>	<b>580</b>	<b>100</b>	<b>400</b>	<b>400</b>	<b>300</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 105,703</b>	<b>\$ 106,283</b>	<b>\$ 106,383</b>	<b>\$ 106,683</b>	<b>\$ 107,083</b>	<b>\$ 300</b>	

**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 2022-2023**

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



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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	\$ 200,827	\$ 447,437	\$ 888,206	\$ 888,206	\$ 1,375,174	\$ 486,968	
<b>REVENUES</b>							
Property tax (75% of Increment)	\$ 242,982	\$ 437,295	\$ 477,446	\$ 484,092	\$ 758,298	\$ 280,852	59%
Interest income	3,628	3,474	536	2,876	3,000	2,464	460%
Charges to other gov'ts	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>246,610</b>	<b>440,769</b>	<b>477,982</b>	<b>486,968</b>	<b>761,298</b>	<b>283,316</b>	<b>59%</b>
<b>OPERATING EXPENDITURES</b>							
TIF Administrative Expenses	-	-	-	-	-	-	0%
Other TIF Expenses	-	-	-	-	-	-	0%
Capital Outlay	-	-	-	-	-	-	0%
Transfers Out	-	-	259,400	-	-	(259,400)	-100%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>259,400</b>	<b>-</b>	<b>-</b>	<b>(259,400)</b>	<b>-100%</b>
<b>NET CHANGE</b>	<b>246,610</b>	<b>440,769</b>	<b>218,582</b>	<b>486,968</b>	<b>761,298</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 447,437</b>	<b>\$ 888,206</b>	<b>\$ 1,106,788</b>	<b>\$ 1,375,174</b>	<b>\$ 2,136,472</b>		

# BUDGET FY2022-23

## Public Improvement Districts

### Public Improvement Districts

- 0313      High Pointé 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 ("PIPs") 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 2022-2023

### Board of Directors

Delores Shaw, President  
Kavin Brown, Vice President  
Ruby Martin, Treasurer  
Melissa Mims, Secretary  
Joel Flores  
Raymond Stroh  
Nedra Fain

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	<b>\$ 159,836</b>	<b>\$ 273,891</b>	<b>\$ 475,067</b>	<b>\$ 475,067</b>	<b>\$ 495,688</b>		
<b>REVENUES</b>							
Property Assessments	\$ 561,832	\$ 554,664	\$ 590,500	\$ 567,392	\$ 642,800	\$ 52,300	9%
Interest	3,936	2,616	800	3,060	2,830	2,030	254%
Other	23,971	48,079	20,000	22,322	20,000	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 589,740</b>	<b>\$ 605,359</b>	<b>\$ 611,300</b>	<b>\$ 592,774</b>	<b>\$ 665,630</b>	<b>\$ 54,330</b>	<b>9%</b>
<b>EXPENDITURES</b>							
Supplies	\$ 1,677	\$ 301	\$ 1,800	\$ 400	\$ 3,200	\$ 1,400	78%
Maintenance	214,622	223,952	229,186	265,350	253,269	24,083	11%
Services	103,443	100,049	117,738	109,717	129,292	11,554	10%
Utilities	67,518	44,831	50,000	32,100	34,300	(15,700)	-31%
Leases/Rentals	-	-	-	-	-	-	0%
Miscellaneous	-	33	3,000	1,500	4,500	1,500	50%
Capital	88,424	35,018	157,000	163,086	382,842	225,842	144%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 475,684</b>	<b>\$ 404,184</b>	<b>\$ 558,724</b>	<b>\$ 572,153</b>	<b>\$ 807,403</b>	<b>\$ 248,679</b>	<b>45%</b>
<b>NET CHANGE</b>	<b>\$ 114,056</b>	<b>\$ 201,175</b>	<b>\$ 52,576</b>	<b>\$ 20,621</b>	<b>\$ (141,773)</b>	xxx	xxx
<b>ENDING FUND BALANCE</b>	<b>\$ 273,891</b>	<b>\$ 475,067</b>	<b>\$ 527,643</b>	<b>\$ 495,688</b>	<b>\$ 353,915</b>		

# High Pointe Public Improvement District No. 1 PID Map

# City of Cedar Hill



$$1 \text{ inch} = 0.25 \text{ miles}$$

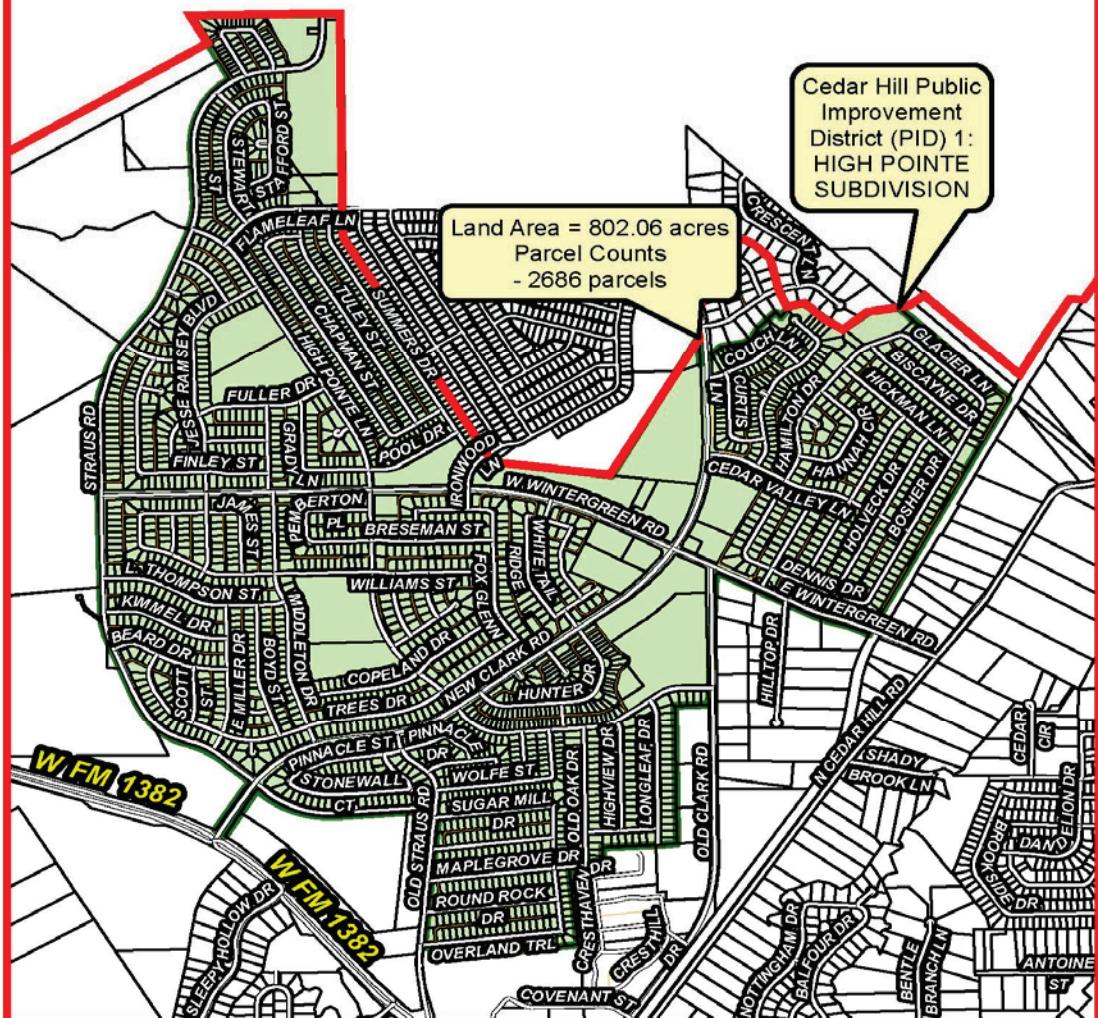


## **Cedar Hill Public Improvement District (PID) No. 1**



Cedar Hill Public  
Improvement  
District (PID) 1:  
**HIGH POINTE**  
**SUBDIVISION**

Land Area = 802.06 acres  
Parcel Counts  
- 2686 parcels



## **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 2022-2023**

#### **Board of Directors**

Leonard E. Howza, President  
Roland Fuller, Vice President  
Carolyn Moody, Treasurer  
Pam Williams  
Jerry Reed  
Clodette Turner  
Anthony Moore, Sr.

*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.*

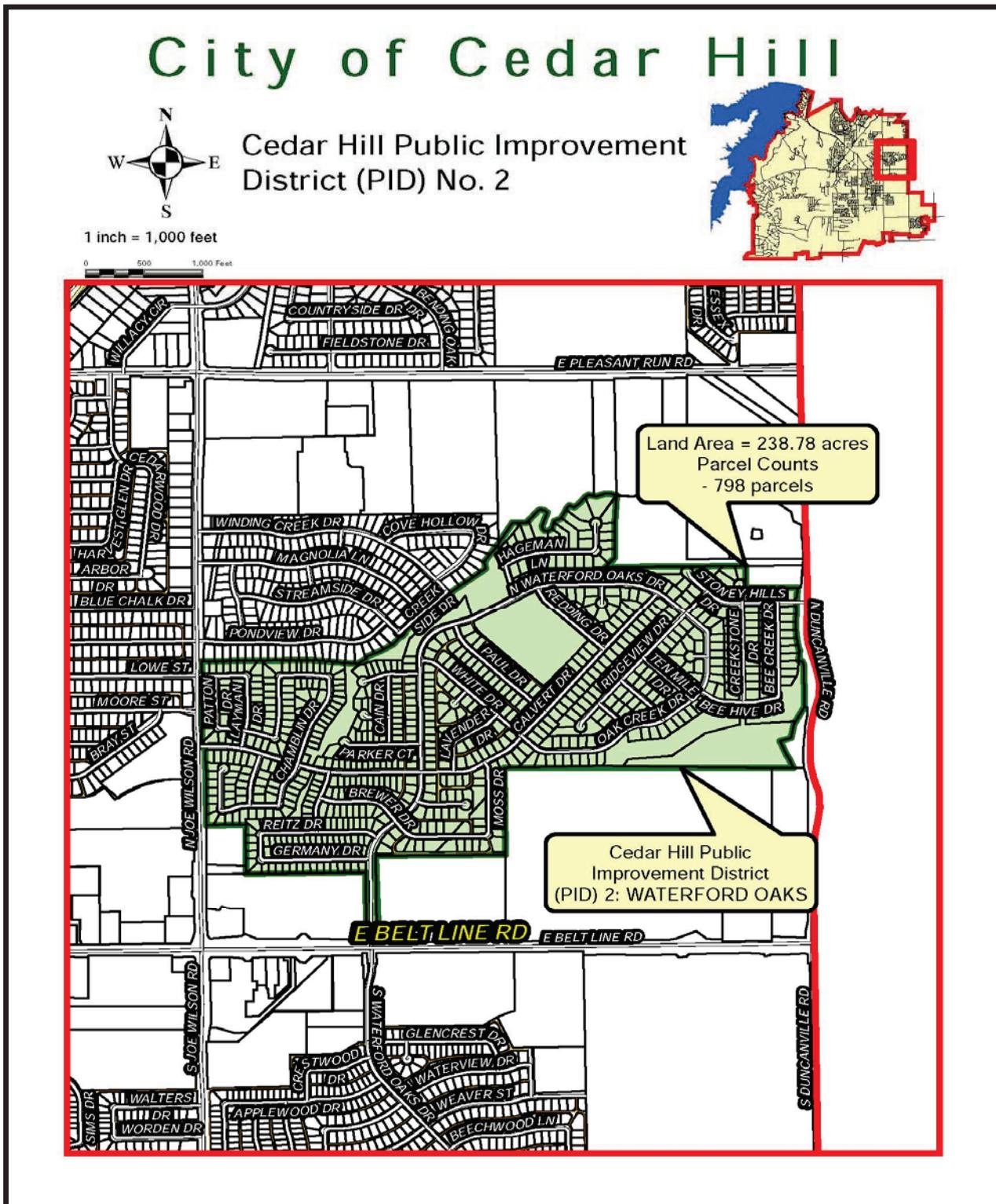
**Waterford Oaks Public Improvement District No. 2**  
**(Revenues, Expenditures and Change in Fund Balance)**  
**Fund 0314**



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	% Var	% Var
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<b>BEGINNING FUND BALANCE</b>	<b>\$ 327,649</b>	<b>\$ 369,686</b>	<b>\$ 438,041</b>	<b>\$ 438,041</b>	<b>\$ 442,163</b>		
<b>REVENUES</b>							
Property Assessments	\$ 161,695	\$ 174,507	\$ 185,800	\$ 175,050	\$ 198,050	\$ 12,250	7%
Interest	4,827	2,407	625	2,026	1,800	1,175	188%
Other	4,293	3,305	3,300	3,875	3,300	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>170,815</b>	<b>180,219</b>	<b>189,725</b>	<b>180,951</b>	<b>203,150</b>	<b>13,425</b>	<b>7%</b>
<b>EXPENDITURES</b>							
Supplies	\$ 748	\$ 888	\$ 1,000	\$ 4,000	\$ 2,600	\$ 1,600	160%
Maintenance	50,586	50,676	63,500	56,800	53,520	(9,980)	-16%
Services	53,998	49,798	56,778	53,009	68,193	11,415	20%
Utilities	14,170	8,487	10,000	10,000	10,100	100	1%
Lease/Rentals	1,560	1,521	2,000	1,800	2,000	-	0%
Miscellaneous	123	494	3,500	4,720	3,500	-	0%
Capital	7,595	-	50,000	46,500	47,000	(3,000)	-6%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>128,780</b>	<b>111,864</b>	<b>186,778</b>	<b>176,829</b>	<b>186,913</b>	<b>135</b>	<b>0%</b>
<b>NET CHANGE</b>	<b>42,035</b>	<b>68,355</b>	<b>2,947</b>	<b>4,122</b>	<b>16,237</b>	xxx	xxx
<b>ENDING FUND BALANCE</b>	<b>\$ 369,686</b>	<b>\$ 438,041</b>	<b>\$ 440,988</b>	<b>\$ 442,163</b>	<b>\$ 458,400</b>		

Waterford Oaks  
Public Improvement District No. 2  
PID Map



## **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 2022-2023**

#### **Board of Directors**

Jennifer Hutchinson, President  
Gina Guillory, Treasurer  
Toby Gentry  
Myrna Mann

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	\$ 88,605	\$ 109,830	\$ 109,830	\$ 109,830	\$ 106,966		
<b>REVENUES</b>							
Property Assessments	\$ 47,282	\$ 52,889	\$ 56,436	\$ 53,515	\$ 60,800	\$ 4,364	7.7%
City Contribution	0	0	0	0	0	0	0.0%
Miscellaneous	1,444	572	154	457	600	446	289.6%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 48,726</b>	<b>\$ 53,461</b>	<b>\$ 56,590</b>	<b>\$ 53,972</b>	<b>\$ 61,400</b>	<b>\$ 4,810</b>	<b>8.5%</b>
<b>EXPENDITURES</b>							
Supplies	123	259	500	160	350	(150)	-30.0%
Maintenance	0	6,711	10,000	12,000	17,000	7,000	70.0%
Services	2,509	8,663	6,858	5,782	6,482	(376)	-5.5%
Utilities	369	6,608	1,200	5,344	5,420	4,220	351.7%
PID Wall Obligation	24,500	24,500	24,500	24,500	24,500	0	0.0%
Miscellaneous	0	0	100	100	600	500	500.0%
PID Enhancements	0	36,550	9,000	8,950	8,250	(750)	-8.3%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 27,501</b>	<b>\$ 83,291</b>	<b>\$ 52,158</b>	<b>\$ 56,836</b>	<b>\$ 62,602</b>	<b>\$ 10,444</b>	<b>20.0%</b>
<b>NET CHANGE</b>	<b>\$ 21,225</b>	<b>\$ (29,830)</b>	<b>\$ 4,432</b>	<b>\$ (2,864)</b>	<b>\$ (1,202)</b>	xxx	xxx
<b>ENDING FUND BALANCE *</b>	<b>\$ 109,830</b>	<b>\$ 80,000</b>	<b>\$ 114,262</b>	<b>\$ 106,966</b>	<b>\$ 105,764</b>		

\* The ending fund balance adjusted to the ending cash balance for budget presentation only

## Winding Hollow Public Improvement District No. 3

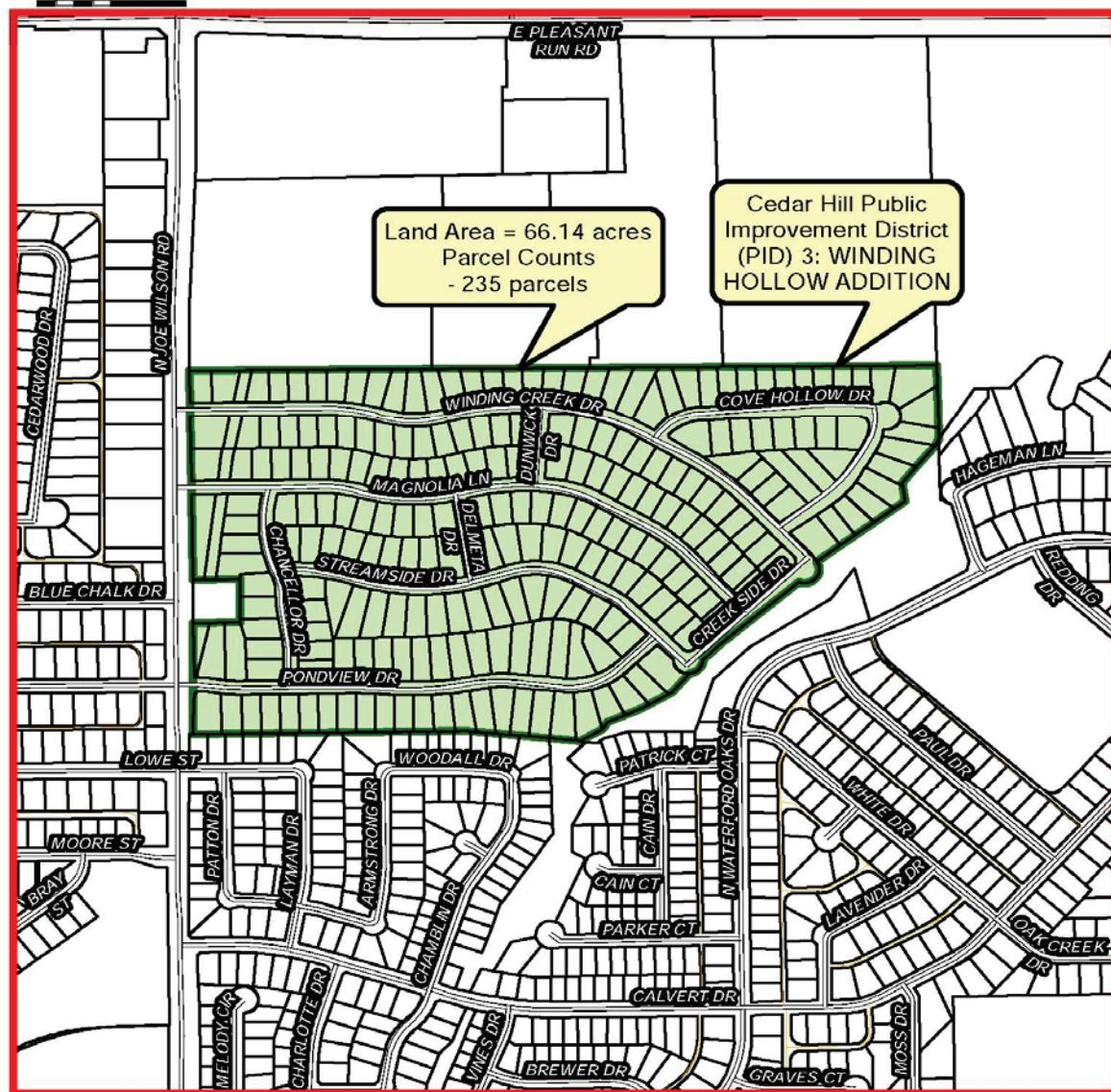
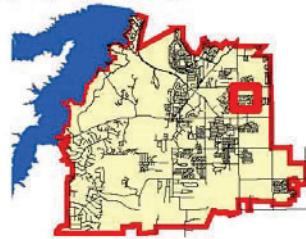
### Map

# City of Cedar Hill



1 inch = 500 feet  
0 250 500 Feet

## Cedar Hill Public Improvement District (PID) No. 3



## **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 2022-2023**

#### **Board of Directors**

Denise Ortiz, President  
Emelda Martin, Vice President  
David Taylor, Treasurer  
Carolyn Walker, Secretary  
Dorothy Gillenwater

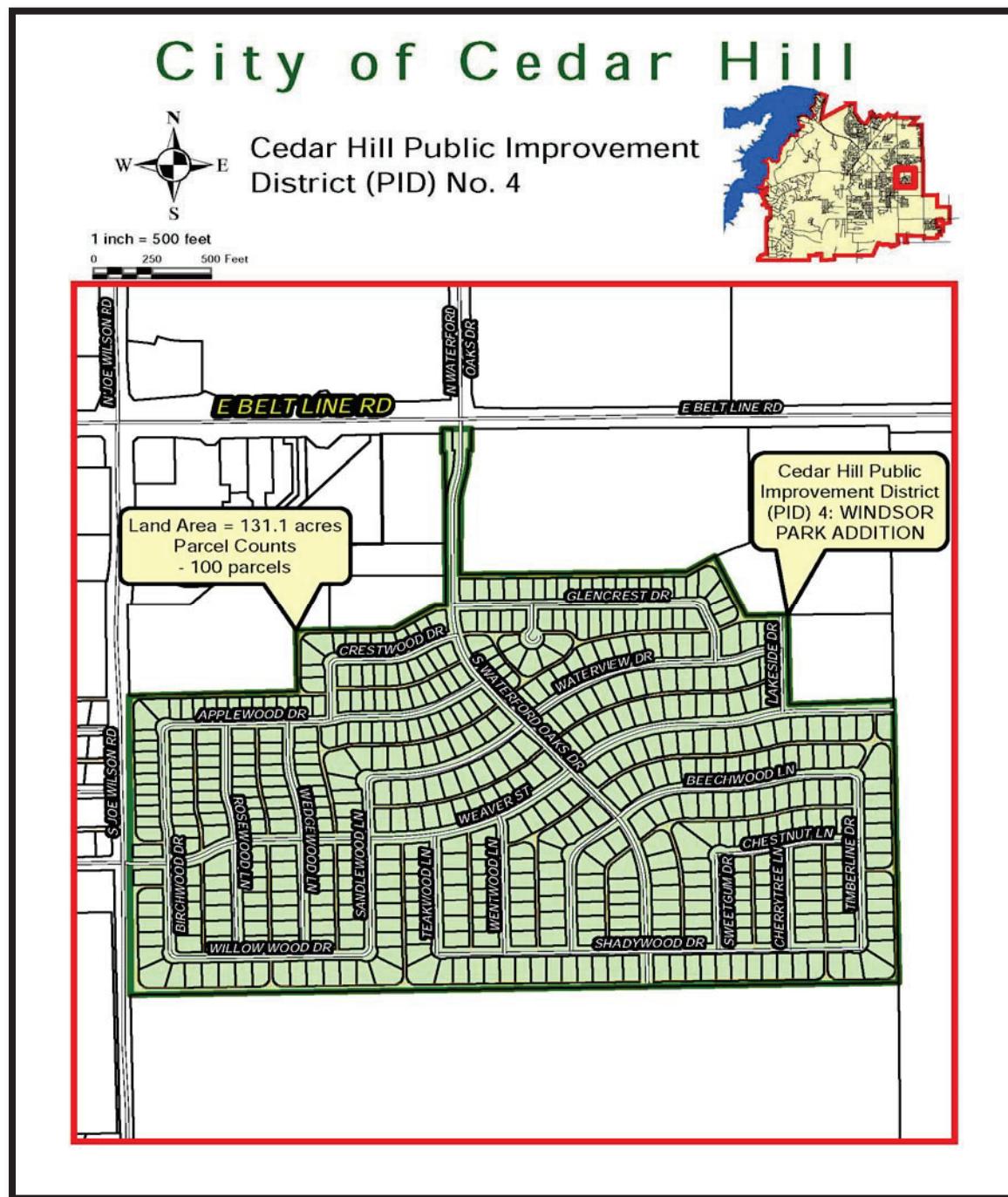
**Windsor Park Public Improvement District No. 4**  
**(Revenues, Expenditures and Change in Fund Balance)**  
**Fund 0328**



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	<b>\$ 29,818</b>	<b>\$ 97,875</b>	<b>\$ 146,435</b>	<b>\$ 146,435</b>	<b>\$ 136,407</b>		
<b>REVENUES</b>							
Property Assessments	\$ 98,070	\$ 105,525	\$ 111,121	\$ 105,293	\$ 119,900	8,779	8%
Investment Income	988	827	212	801	200	(12)	-6%
Miscellaneous	-	-	-	-	-	-	0%
City Contributions	-	-	-	-	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 99,058</b>	<b>\$ 106,352</b>	<b>\$ 111,333</b>	<b>\$ 106,094</b>	<b>\$ 120,100</b>	<b>8,767</b>	<b>8%</b>
<b>EXPENDITURES</b>							
Supplies	\$ 46	\$ 54	\$ 750	\$ 940	\$ 700	(50)	-7%
Maintenance	18,460	12,302	12,000	31,194	23,776	11,776	98%
Services	12,125	15,019	31,671	12,453	29,308	(2,363)	-7%
Utilities	120	476	3,500	2,888	3,090	(410)	-12%
Miscellaneous	250	229	1,150	850	6,400	5,250	457%
PID Improvements	-	11,712	55,000	49,797	55,500	500	1%
Transfer Out *		18,000	18,000	18,000	-	(18,000)	-100%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 31,001</b>	<b>\$ 57,792</b>	<b>\$ 122,071</b>	<b>\$ 116,122</b>	<b>\$ 118,774</b>	<b>\$ (3,297)</b>	<b>-3%</b>
<b>NET CHANGE</b>	<b>\$ 68,057</b>	<b>\$ 48,560</b>	<b>\$ (10,738)</b>	<b>\$ (10,028)</b>	<b>\$ 1,326</b>	xxx	xxx
<b>ENDING FUND BALANCE</b>	<b>\$ 97,875</b>	<b>\$ 146,435</b>	<b>\$ 135,697</b>	<b>\$ 136,407</b>	<b>\$ 137,734</b>		

\* PID Contribution to Windsor Park Improvements

**Windsor Park  
Public Improvement District No. 4  
PID Map**



# **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 2022-2023**

#### **Board of Directors:**

Jacqueline Ivy, President  
Bertha Middlebrooks, Vice President  
Open, Treasurer  
Open, Secretary  
David Boerschlein

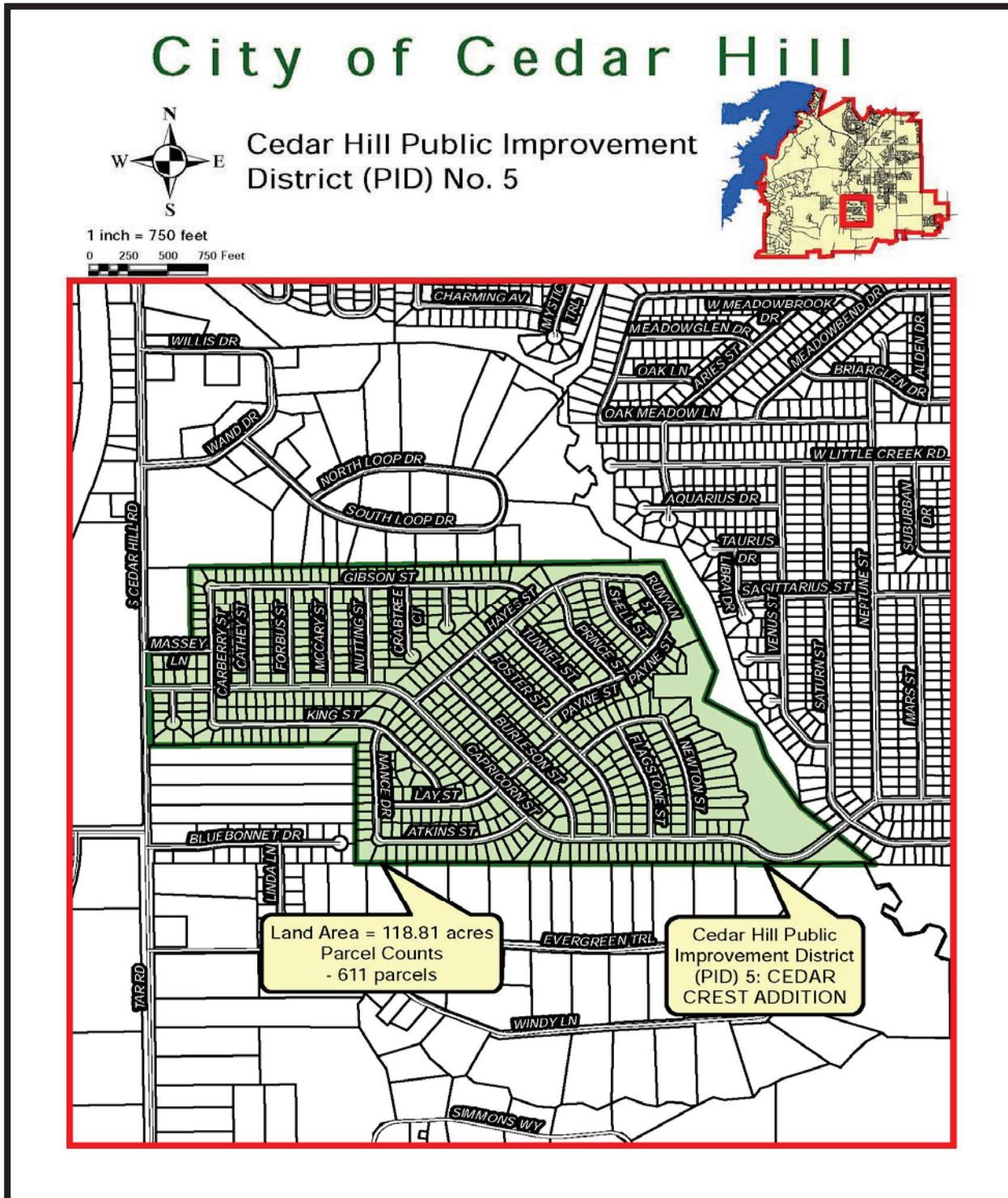
**Cedar Crest Public Improvement District No. 5**  
**(Revenues, Expenditures and Change in Fund Balance)**  
**Fund 0329**



**CEDAR HILL**  
 WHERE OPPORTUNITIES GROW NATURALLY

	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ 117,511	\$ 117,511	\$ 171,868		
<b>REVENUES</b>							
Property Assessments	-	\$ 120,463	\$ 123,000	\$ 123,100	\$ 140,100	17,100	14%
Investment Income	-	486	123	797	800	677	550%
Miscellaneous	-	-	-	-	-	-	0%
City Contributions	-	-	-	-	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ 120,949</b>	<b>\$ 123,123</b>	<b>\$ 123,897</b>	<b>\$ 140,900</b>	<b>\$ 17,777</b>	<b>14%</b>
<b>EXPENDITURES</b>							
Supplies	-	\$ -	\$ 2,100	\$ 450	\$ 2,200	100	5%
Maintenance	-	-	50,000	17,177	52,500	2,500	5%
Services	-	3,438	18,443	11,843	31,643	13,200	72%
Utilities	-	-	5,700	140	8,700	3,000	53%
Miscellaneous	-	-	900	1,000	5,400	4,500	500%
PID Improvements	-	-	40,000	38,930	55,000	15,000	38%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 3,438</b>	<b>\$ 117,143</b>	<b>\$ 69,540</b>	<b>\$ 155,443</b>	<b>\$ 38,300</b>	<b>33%</b>
<b>NET CHANGE</b>	<b>\$ -</b>	<b>\$ 117,511</b>	<b>\$ 5,980</b>	<b>\$ 54,357</b>	<b>\$ (14,543)</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 117,511</b>	<b>\$ 123,491</b>	<b>\$ 171,868</b>	<b>\$ 157,325</b>		

# Cedar Crest Public Improvement District No. 5 PID Map



# BUDGET FY2022-23

## Fiduciary Funds

### 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 annunitants in the Police Pension Program.



**PROPOSED BUDGET  
2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	YTD ACTUAL	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var to Budget	% Var to Budget
<b>BEGINNING FUND BALANCE</b>	\$ 106,487	\$ 106,487	\$ 117,915	\$ 117,915	\$ 117,915	\$ 80,510		
<b>REVENUES</b>								
Interest	990	990	1,300	1,180	1,380	1,200	(100)	-7.7%
Contributions	-	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
<b>TOTAL OPERATING REVENUES</b>	<b>990</b>	<b>990</b>	<b>1,300</b>	<b>1,180</b>	<b>1,380</b>	<b>1,200</b>	<b>(100)</b>	<b>-7.7%</b>
<b>EXPENDITURES</b>								
Pension payments	9,216	9,216	12,096	7,776	10,368	10,368	(1,728)	-14.3%
Administrative costs	555	555	1,800	1,043	1,418	1,500	(300)	-16.7%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,771</b>	<b>9,771</b>	<b>13,896</b>	<b>8,819</b>	<b>11,786</b>	<b>11,868</b>	<b>(2,028)</b>	<b>-14.6%</b>
<b>NET CHANGE</b>	<b>(8,781)</b>	<b>(8,781)</b>	<b>(12,596)</b>	<b>(7,638)</b>	<b>(10,405)</b>	<b>(10,668)</b>	xxx	xxx
FB Adj. due to investment market changes	\$ 8,781	\$ 20,209	\$ -	\$ (16,000)	\$ (27,000)			
<b>ENDING FUND BALANCE <sup>1</sup></b>	<b>\$ 106,487</b>	<b>\$ 117,915</b>	<b>\$ 105,319</b>	<b>\$ 94,277</b>	<b>\$ 80,510</b>	<b>\$ 69,842</b>	xxx	xxx

<sup>1</sup> The Reserve Portfolio is invested in equities and managed by Prosperity Bank. There is a small portion in demand deposits for 1 day liquidity. The reserve fund is sufficiently funded without a need for the City to make contributions at this time. The net changes in the fund excludes the market value changes held by the portfolio.

**No Fund Balance goal has been established for this fund.**

# BUDGET FY2022-23

Community  
Development  
Corporation

## Departments

- 400 CDC Administration
- 405 Trails Operation & Maintenance
- 415 Valley Ridge
- 435 Recreation Center

## 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.

### PROPOSED BUDGET FY 2022-2023



#### Board of Directors

Ruth Ann Bechdol, President

Warren J. Goss, Vice President

Steven Cook

Valerie Banks

David Bushart

William Dwight Pinnix

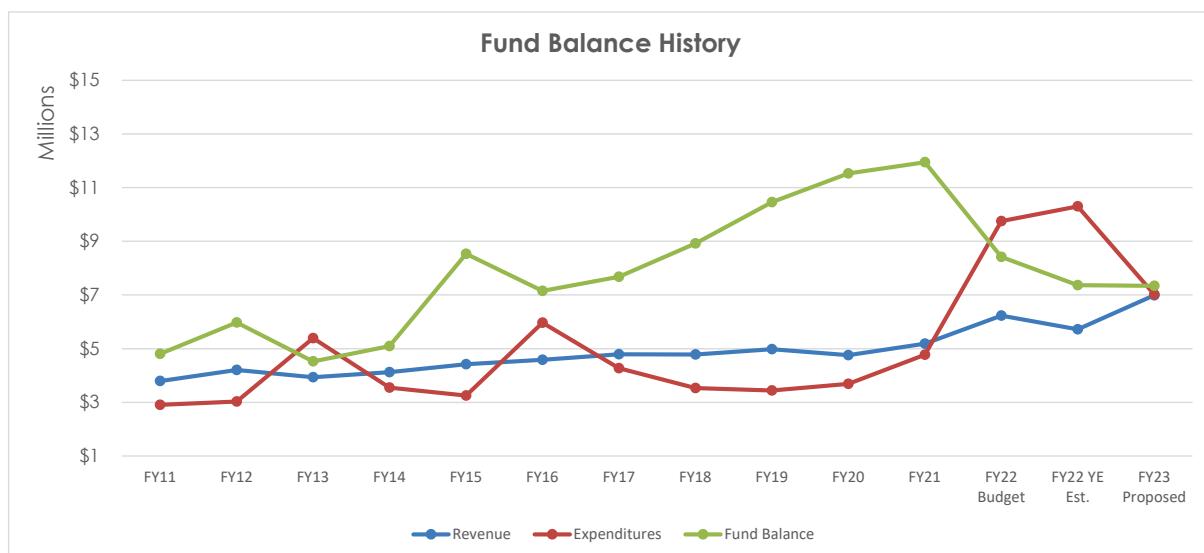
Joseph Graves, Jr.

Thomas Blake, ex-officio

Theresa Brooks, ex-officio

Gayle Sims, ex-officio

Ronald Moore, ex-officio



# COMMUNITY DEVELOPMENT CORPORATION

## Highlights: Proposed Budget

- Sales Tax has experienced a roller coaster of drastic lows caused by the pandemic and quick rebounds over the last 2 years. With this in mind, the year end estimate for FY22 has been revised several times during the budget process with the final estimate resulting in a double digit gain which is in alignment with the current trend. The resulting FY22 YE estimate is \$5,331,821 or 14% higher than the budget. For the proposed FY23 estimate, City staff remains cautiously optimistic and yet conservative with estimates due to the risk of high inflation, global supply chain disruptions and increased inflation. The FY23 proposed budgeted amount is \$5,519,197 or 17.6% (\$826,925) over the FY22 budget and 3.5% (\$187,376) over the FY22 year end estimates.
- Valley Ridge and Alan E. Sims Recreation Center Fees are proposed to decrease by \$31,963 or 8.2% for FY 22-23. The reduction is adjusting to trends as many people have adopted other means for recreation and fitness during the pandemic and have not returned to community recreational activities.
- The budget includes federal grant participation on South Clark Road Trail of \$1,053,000 approved by Council in January 2020. We previously anticipated receipt in FY22 however we estimate that we will receive grant funds in FY23.
- Personnel Costs: Includes a COL increase in wages following the Citywide proposal.
- Operations: Before CDC Board add-ons the operating budget is proposed to increase by 8% or \$251,161. Personnel cost increased by 7.2% or \$122,819 (driven by an increase in health care cost of 10% and an increase in other benefits). Other Operating cost increased by 8.9% or \$128,342 due to an increase in building maintenance cost and an increase in cost associated with services such as mowing and cleaning.
- Debt: Scheduled Principal and Interest Payments are included.
- Capital: The CDC Board approved several projects in prior years that will carryover to FY23: South Clark will be carried forward into FY 23 at \$349K; the Future Parkland Set-A-Side will be carried over at \$1M and \$195K for FM1382 Signage and Amenities. The staff has requested replacement equipment totaling \$63K for a Utility Cart and Tractor which is included in the continuation budget. The Board approved several new projects which totaled \$1,080,281 with a total investment of \$2,688,220. The Master Plan Study listed on the project summary page has been included in the budget in the operations section.

<b>❖ Operations Budgets:</b>	\$	<b>3,393,296</b>
● <b>CDC Board Approved Capital Projects: (SEE CDC PROJECTS SUMMARY)</b>		
● <u><a href="#">Alan E. Sims Recreation Center Projects:</a></u> includes set-a-side funds for future HVAC and Roof Repair	\$	535,280
● <u><a href="#">Valley Ridge Park:</a></u> Playground Replacement, Access Gate & other Equipment	\$	393,000
● <u><a href="#">CDC Administration:</a></u> Trails Master Plan, Park & Trails Restrooms, and future Park Land Set-A-Side	\$	1,215,000
● <u><a href="#">Trail System Enhancements and Improvements:</a></u> Prior Budget commitments for trail improvements (FM1382 Signage & S. Clark) includes Federal Grant offset	\$	544,940
<b>❖ Capital Budget (Continuation and Growth)</b>	<b>\$</b>	<b>2,688,220</b>
<b>❖ Debt: Principal and Interest to be paid in FY23 =</b>		<b>\$939,319</b>
<b>❖ Total Proposed 22-23 Budget (Includes Carry Forward of Prior Year Commitments)</b>	<b>\$</b>	<b>7,020,835</b>
<b>❖ Estimated Fund Balance: 09/30/2022</b>	<b>\$</b>	<b>7,367,301</b>
<b>❖ Estimated Fund Balance: 09/30/2023</b>	<b>\$</b>	<b>7,337,446</b>

- Projected at FYE 2023, \$7,337,446; The net is a draw down of fund balance totaling \$ (29,855)
- 25% Fund Balance Goal for FYE 2023 = \$1,484,457(25% of Revenue- less grant funds)
- Committed Funds = (\$1,00,000)
- Available for appropriation for FY2023: \$4,852,989
- Note \$265,000 in approved Project Cost Included in Operating Budget

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	<b>\$ 10,457,582</b>	<b>\$ 11,527,549</b>	<b>\$ 11,945,452</b>	<b>\$ 11,945,452</b>	<b>\$ 7,367,301</b>		
<b>REVENUES</b>							
Sales Tax	\$ 4,242,203	\$ 4,901,567	\$ 4,692,272	\$ 5,331,821	\$ 5,519,197	\$ 826,925	17.6%
Interest Income	193,901	103,151	88,530	43,130	46,000	(42,530)	-48.0%
Charges for Services	297,198	169,567	388,595	331,970	356,632	(31,963)	-8.2%
Intergovernmental	-	266	1,053,151	-	1,053,151	-	0.0%
Miscellaneous	27,461	14,660	8,936	15,905	16,000	7,064	79.1%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 4,760,764</b>	<b>\$ 5,189,210</b>	<b>\$ 6,231,484</b>	<b>\$ 5,722,826</b>	<b>\$ 6,990,980</b>	<b>\$ 759,496</b>	<b>12.2%</b>
<b>EXPENDITURES</b>							
Personnel	\$ 1,369,563	\$ 1,322,448	\$ 1,713,442	\$ 1,570,821	\$ 1,836,261	\$ 122,819	7.2%
Supplies	83,828	86,760	165,826	136,655	161,569	(4,257)	-2.6%
Maintenance	272,489	127,590	245,120	292,235	302,565	57,445	23.4%
Services	247,199	211,783	638,391	402,875	703,680	65,289	10.2%
Utilities	229,639	277,762	317,675	297,726	326,200	8,525	2.7%
Leases/Rentals	11,400	11,515	21,940	21,265	21,710	(230)	-1.0%
Miscellaneous	13,285	14,587	39,741	32,011	41,311	1,570	4.0%
<b>Total Operating Expenditures</b>	<b>\$ 2,227,405</b>	<b>\$ 2,052,447</b>	<b>\$ 3,142,137</b>	<b>\$ 2,753,588</b>	<b>\$ 3,393,296</b>	<b>\$ 251,161</b>	<b>8.0%</b>
Capital Outlays	\$ 489,579	\$ 1,745,839	\$ 5,638,726	\$ 6,572,567	\$ 2,688,220	\$ (2,950,506)	-52.3%
Debt	973,813	973,019	974,822	974,822	939,319	(35,503)	-3.6%
<b>Total Capital and Debt</b>	<b>\$ 1,463,392</b>	<b>\$ 2,718,858</b>	<b>\$ 6,613,548</b>	<b>\$ 7,547,389</b>	<b>\$ 3,627,539</b>	<b>\$ (2,986,009)</b>	<b>-45.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,690,797</b>	<b>\$ 4,771,305</b>	<b>\$ 9,755,685</b>	<b>\$ 10,300,977</b>	<b>\$ 7,020,835</b>	<b>\$ (2,734,848)</b>	<b>-28.0%</b>
<b>NET CHANGE</b>	<b>\$ 1,069,967</b>	<b>\$ 417,903</b>	<b>\$ (3,524,201)</b>	<b>\$ (4,578,151)</b>	<b>\$ (29,855)</b>	xxx	xxx
<b>ENDING FUND BALANCE</b>	<b>\$ 11,527,549</b>	<b>\$ 11,945,452</b>	<b>\$ 8,421,251</b>	<b>\$ 7,367,301</b>	<b>\$ 7,337,446</b>		
<b>25% Fund Balance Goal</b>	\$ 556,851	\$ 513,112	\$ 785,534	\$ 688,397	\$ 848,324		
<b>Fund Balance %</b>	517.5%	582.0%	268.0%	267.6%	216.2%		

# BUDGET FY2022-2023

## CDC STAFFING SUMMARY – (FULL TIME EQUIVELANCEY) – FTE

DEPARTMENT	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Proposed	Diff PY (#)
<b>400 – CDC Administration</b>	0.00	0.00	0.00	0.00	0.00
<b>405 – Trails O&amp;M</b>	0.00	0.00	0.00	0.00	0.00
<b>415 - Valley Ridge Park</b>	6.00	6.00	6.00	7.00	1.00
<b>435 - A.E. Sims Rec. Center</b>	23.00	23.00	23.50	23.50	0.00
<b>Grand Total</b>	<b>29.00</b>	<b>29.00</b>	<b>29.50</b>	<b>30.50</b>	<b>1.00</b>

## CDC FY22-23 PROGRAM REQUEST

#	FY22-23 PROGRAM REQUEST	DEPT/ DIVISON	RECURRING COST	ONE-TIME COST	TOTAL FIRST YEAR COST	BOARD PROPOSED
1	Signature Park and Trail Restrooms	(400) CDC Admin	-	215,000	<b>215,000</b>	Yes
2	Playground Replacement Schedule	(415) Valley Ridge	-	170,000	<b>170,000</b>	Yes
3	Valley Ridge Park Access Gates Replacement	(415) Valley Ridge	-	70,000	<b>70,000</b>	Yes
4	Valley Ridge Skid Loader and Attachments	(415) Valley Ridge	-	90,000	<b>90,000</b>	Yes
5	Outdoor Area Furnishing Upgrade	(435) Recreation Center	-	86,000	<b>86,000</b>	Yes
6	New Fitness Area Equipment	(435) Recreation Center	-	25,000	<b>25,000</b>	Yes
7	HVAC Replacement Set-A-Side Year 2 of 3	(435) Recreation Center	-	910,000	<b>303,333</b>	Yes
8	Roof Replacement A-Side Year 2 of 6	(435) Recreation Center	-	725,684	<b>120,948</b>	Yes
<b>CDC FUND TOTAL:</b>			\$ -	<b>\$ 2,291,684</b>	<b>\$1,080,281</b>	

## FY 2023 PROJECT SUMMARY REVIEW

### FY 2023 CDC Projects (Equipment Replacement, Growth & Projects)

Requesting Department	Project Name	PRIOR BUDGETED AMOUNT	FY22 YE ESTIMATED SPEND	CONT'N 2022-2023	GROWTH 2022-2023	PROPOSED 2022-2023	NOTES
(400) Parks Admin.	Parks & Recreation Trails Master Plan - <b>carryover</b>	\$ 265,000	\$ -	\$ 265,000	\$ -	\$ 265,000	FY22 Program
(400) Parks Admin.	Future Park Land ( <b>Set-A-Side</b> )	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	
(400) Parks Admin.	Singleton Properties Acquisition - <b>carryover</b>	\$ -	\$ 464,500	\$ -	\$ -	\$ -	Expense of PY Commitment
(400) Parks Admin.	Signature Park & Trail Restrooms	\$ -	\$ -	\$ -	\$ 215,000	\$ 215,000	New Program
(400) Parks Admin.	Outdoor Pool Contribution	\$ -	\$ 2,000,000		\$ -	\$ -	Expense of Commitment
(405) Trails Ops & Maint.	Balcones Trail PH 2: Trail Construction (State Park to JPI Overlook) - <b>carryover</b>	\$ 1,354,054	\$ 1,354,054	\$ -	\$ -	\$ -	Approved in FY 15 and FY 17
(405) Trails Ops & Maint.	S. Clark Road Trail Construction - <b>carryover</b>	\$ 1,772,877	\$ 1,423,136	\$ 349,741	\$ -	\$ 349,741	Grant offset of \$1,053,000 (Net cost \$719,877)
(405) Trails Ops & Maint.	FM 1382 Signage: Signage and Amenities - <b>carryover</b>	\$ 325,331	\$ 130,132	\$ 195,199	\$ -	\$ 195,199	Signage approved in FY 2018-2019 Budget
(415) Valley Ridge Park	Playground Replacement Schedule for Valley Ridge Park	\$ 170,000	\$ 187,631	\$ -	\$ -	\$ -	FY22 Program - Playground Replacements (Y2)
(415) Valley Ridge Park	Playground Replacement Schedule for Valley Ridge Park	\$ -	\$ -	\$ -	\$ 170,000	\$ 170,000	New Program: Playground Replacements (Y3)
(415) Valley Ridge Park	Valley Ridge Park Access Gates Replacements	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	New Program
(415) Valley Ridge Park	Skid Loader and Attachments	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	New Program
(415) Valley Ridge Park	Gator Utility Cart replacement	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	Replacement Equipment
(415) Valley Ridge Park	Tractor Replacement	\$ -	\$ -	\$ 43,000	\$ -	\$ 43,000	Replacement Equipment
(415) Valley Ridge Park	Athletic Field Lighting Additions & Conversions	\$ 466,590	\$ 470,631	\$ -	\$ -	\$ -	FY22 Program
(435) AES RC	HVAC Replacement ( <b>Set-A-Side</b> )	\$ 303,333	\$ 303,333	\$ -	\$ 303,333	\$ 303,333	Year 2 of FY22 Program & Req. Y3
(435) AES RC	Roof Replacement on Alan E. Sims Rec. Chr. ( <b>Set-A-Side</b> )	\$ 120,948	\$ 120,948	\$ -	\$ 120,948	\$ 120,948	Year 2 of FY22 Program & Req Y3
(435) AES RC	Outdoor Furnishing Upgrade	\$ -	\$ -	\$ -	\$ 86,000	\$ 86,000	New Program
(435) AES RC	Fitness Equipment	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	New Program
(435) AES RC	Barnyard Outdoor Upgrade	\$ 101,593	\$ 94,902	\$ -	\$ -	\$ -	
(435) AES RC	Barnyard Indoor Upgrade	\$ 24,000	\$ 23,300	\$ -	\$ -	\$ -	
<b>TOTALS</b>		<b>\$ 5,903,726</b>	<b>\$ 6,572,567</b>	<b>\$ 1,872,940</b>	<b>\$ 1,080,281</b>	<b>\$ 2,953,220</b>	

#### Capital By Department

CDC Admin. ( 400)

\$ 1,265,000	\$ 2,464,500	\$ 1,265,000	\$ 215,000	\$ 1,480,000
\$ 3,452,262	\$ 2,907,322	\$ 544,940	\$ -	\$ 544,940
\$ 636,590	\$ 658,262	\$ 63,000	\$ 330,000	\$ 393,000
\$ 549,874	\$ 542,483	\$ -	\$ 535,281	\$ 535,280
<b>\$ 5,903,726</b>	<b>\$ 6,572,567</b>	<b>\$ 1,872,939</b>	<b>\$ 1,080,281</b>	<b>\$ 2,953,220</b>

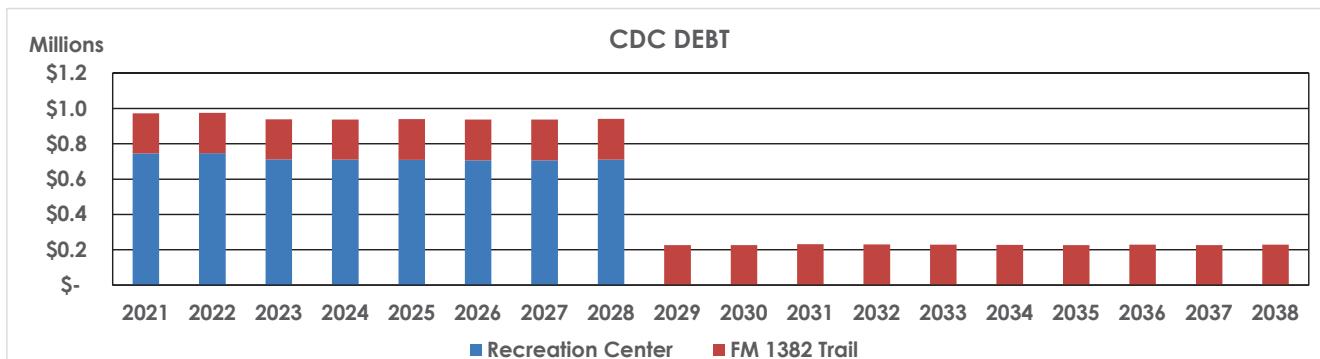
Trails Ops & Maint. ( 405)

Valley Ridge Park ( 415)

AESCHRC ( 435)

**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		
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	3,730,000	525,441	4,255,441	2,840,000	820,263	3,660,263	7,915,703	



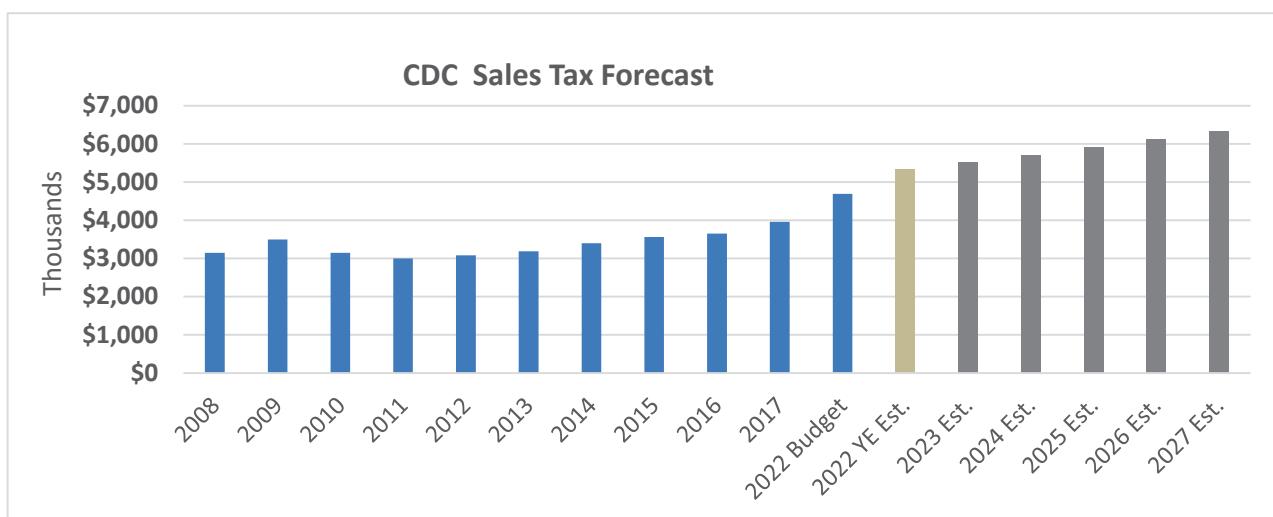
CDC Sales Tax Forecast				
Fiscal Year	Sales Tax Budget	1/2¢ CDC Collections	% Chg. Yr./Yr.	% of Budget
<b>2008</b>	3,150,000	3,056,205		
<b>2009</b>	3,500,000	2,943,148	-3.7%	84%
<b>2010</b>	3,150,000	3,030,892	3.0%	96%
<b>2011</b>	3,000,000	3,022,807	-0.3%	101%
<b>2012</b>	3,087,500	3,149,614	4.2%	102%
<b>2013</b>	3,187,500	3,393,450	7.7%	106%
<b>2014</b>	3,399,000	3,377,627	-0.5%	99%
<b>2015</b>	3,563,080	3,555,210	5.3%	100%
<b>2016</b>	3,655,000	3,814,948	7.3%	104%
<b>2017</b>	3,964,360	3,919,866	2.8%	99%
<b>2018</b>	4,169,880	4,000,473	2.1%	96%
<b>2019</b>	4,123,313	4,143,745	3.6%	100%
<b>2020</b>	4,269,232	4,242,203	2.4%	99%
<b>2021</b>	4,341,688	4,904,567	15.6%	113%
<b>2022 Budget</b>	4,692,272	5,331,821	~	8.7%
<b>2022 YE Est.</b>	5,331,821		♦	13.6%
<b>2023 Est.</b>	5,519,197		*	17.6%
<b>2024 Est.</b>	5,712,368			3.5%
<b>2025 Est.</b>	5,912,301			3.5%
<b>2026 Est.</b>	6,119,232			3.5%
<b>2027 Est.</b>	6,333,405			3.5%

The Chart above compares the Y/Y change in actual collections for FY 2008-2021

~ The FY 22 Y/Y Comparison is FY21 Actuals to FY22 YE Estimate

♦ The FY 22 YE est. Y/Y Comparison is to the FY22 Budget

\* For out years (2023-2027) the Y/Y comparison is to the PY's budgeted amount



## DEPARTMENT DESCRIPTION

The Community Development Corporation Administration is responsible for coordinating and managing projects and initiatives funded by the CDC including developing and overseeing the budget, managing upkeep of the facilities, and providing administrative support to the CDC Board of Directors.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Coordinate administrative functions of the Community Development Corporation Activities such as:** Meeting coordination, debt service, marketing, promotions, grant management and project management

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
# of Community Meetings Facilitated per year	6	7	7	7

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Services	65,604	35,976	322,700	68,645	326,205	3,505
Utilities	-	673	2,500	2,750	2,600	100
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	430	973,019	974,822	974,822	939,319	(35,503)
Transfers/Debt	973,813	1,410,069	1,000,000	464,500	1,215,000	215,000
Capital Outlay	-	-	-	-	-	-
<b>Total</b>	<b>1,039,847</b>	<b>2,419,737</b>	<b>2,300,022</b>	<b>1,510,717</b>	<b>2,483,124</b>	<b>183,102</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget
N/A	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Vehicles	Lease Cost	Actual Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	Board Proposed	Funded
Signature Park and Trail Restrooms	-	215,000	Y	Y-(0308) CDC



## DEPARTMENT DESCRIPTION

The Trails Operations & Maintenance department is designed to maintain all Citywide trails.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Sustain the beauty and functionality of City Trails** – This budget supports operation of three miles of hike and bike trail annually.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Provide trail-based transportation and recreation to the citizens of Cedar Hill	Six miles of core trail	Eight miles of core trail	Eight miles of core trail	Nine miles of core trail

## EXPENDITURE SUMMARY

- Note all prior year expenditures were recorded in the CDC Administration Department

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	659	14,000	10,150	17,000	3,000
Services	1,650	28,794	33,000	37,000	81,840	48,840
Utilities	3,951	1,795	18,500	5,000	19,700	1,200
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	235,844	16,990	3,452,262	4,907,322	544,939	(2,907,323)
<b>Total</b>	<b>241,445</b>	<b>48,238</b>	<b>3,517,762</b>	<b>4,959,472</b>	<b>663,479</b>	<b>(2,854,283)</b>

## NO PERSONNEL

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Vehicles	Lease Cost	Actual Cost	Funded
N/A	-	-	-

Programs	Recurring Cost	One-Time Cost	Board Proposed	Funded
N/A	-	-	-	-



## DEPARTMENT DESCRIPTION

The mission of the Cedar Hill Parks and Recreation Department is to maximize the benefit and enjoyment of parks, programs and activities utilizing City resources in an effective, efficient and responsive manner.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Maintain grounds for Valley Ridge Park** – Mow, treat and fertilize Valley Ridge Park
- **Athletic field preparation** - Ensure athletic fields are safe and aesthetically pleasing
- **Provide general park facility maintenance and repair** – Ensure Valley Ridge buildings, equipment and structures are safe
- **Control litter and remove debris** - Remove litter and debris from Valley Ridge Park

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services.

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Valley Ridge Park Grounds Maintenance # of acres	164	164	164	164
Athletic Fields Preparation	32 fields	32 fields	32 fields	32 fields
Park Facility maintenance	5 buildings, 4 playgrounds 1 amphitheater			
Irrigation	630 valves One well Three irrigation pump motors			

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	347,925	399,129	469,247	473,664	569,641	100,394
Supplies	41,093	45,107	74,282	54,282	74,667	385
Maintenance	118,232	79,644	112,500	114,000	113,500	1,000
Services	46,711	17,183	5,000	11,220	5,000	0
Utilities	115,804	158,563	158,797	152,061	158,447	(350)
Lease/Rentals	840	840	9,685	9,710	9,710	25
Miscellaneous	2,745	5,056	6,240	5,440	6,240	0
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	174,813	123,770	636,590	658,262	393,000	(243,590)
<b>Total</b>	<b>848,163</b>	<b>829,292</b>	<b>1,472,340</b>	<b>1,478,639</b>	<b>1,330,205</b>	<b>(142,135)</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY2022-23 Approved Budget	Budget Variance (#)
Parks Supervisor	618	0.0	0.0	0.0	1.0	1.0
Parks Maintenance Crew Chief	615	1.0	1.0	1.0	1.0	0.0
Parks Maintenance Worker	612	5.0	4.0	4.0	4.0	0.0
Irrigation Worker I	613	0.0	1.0	1.0	1.0	0.0
<b>Totals</b>		<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>7.0</b>	<b>1.0</b>

- Parks Supervisor added.

## EQUIPMENT &amp; PROGRAM REQUEST

Programs	Recurring Cost	One-Time Cost	Board Proposed	Funded
Valley Ridge Playground Replacement Schedule	-	170,000	Y	Y- (0308) CDC
Valley Ridge Park Access Gates Replacement	-	70,000	Y	Y- (0308) CDC
Valley Ridge Skid Loader and Attachments	-	90,000	Y	Y- (0308) CDC
Gator Utility Cart Replacement	-	20,000	Y	Y- (0308) CDC
Replacement Boomer Tractor	-	43,000	Y	Y- (0308) CDC

## DEPARTMENT DESCRIPTION

The Alan E. Sims Recreation Center is a premier facility for fitness, fun, and friendship.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Provide, promote, and increase Alan E. Sims Recreation Center utilization to the public –** Administer, supervise, implement and improve efficiency in memberships, programs, leagues, special events, rentals and all building uses
- **Marketing** - Design and share a variety of creative marketing materials to the community and surrounding areas.
- **Retain Current Customers and Attract New Customers** – Exceed expectations through providing premier customer service to existing members and patrons and secure new customers
- **Encourage and Develop Internal Relations of Alan E. Sims Recreation Center Staff, Personal Trainers, and Contract Instructors to Provide Exemplary Service to the Public** – Continue to build relationships amongst staff, personal trainers, contract instructors and management to efficiently work together.
- **Provide Building Maintenance** – Maintain a clean, safe, and operable facility for public use

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Memberships & Day Passes Sold	21,674	22,246	22,523	22,750
# of Participants Programs/Leagues	1,359	695	1,584	2,006
# of Rentals Annually	119	43	230	270
Youth Development Opportunities (Camps, Teen Programs, After-School Programs, CHAT Squad)	0*	360	567	665
Total Scans (Attendance)	17,776	29,811	70,253	80,000
Average Annual Marketing Reach on Social Media Posts	106,103**	108,865*	34,100**	0**
Average Annual Marketing Reach on Social Media Event Listings	9,000*	11,700**	2,237**	0**

\*Cancelled due to COVID-19

\*\* All activities virtual due to COVID-19

## EXPENDITURE SUMMARY

Expenditures By Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY22-23 Approved Budget	Budget Variance (\$)
Personnel	1,021,068	923,320	1,244,197	1,097,157	1,266,620	22,423
Supplies	42,736	41,653	91,544	82,373	86,902	(4,642)
Maintenance	154,259	47,287	118,620	168,085	172,065	53,445
Services	133,238	129,830	277,691	286,010	290,635	12,944
Utilities	109,884	117,403	140,378	140,665	148,053	7,675
Lease/Rentals	10,561	10,676	12,255	11,555	12,000	(255)
Miscellaneous	10,110	8,858	31,001	23,821	32,471	1,470
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	78,923	195,010	549,874	542,483	535,281	(14,593)
<b>Total</b>	<b>1,560,779</b>	<b>1,474,037</b>	<b>2,465,561</b>	<b>2,352,149</b>	<b>2,544,027</b>	<b>78,466</b>



## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY2022-23 Approved Budget	Budget Variance (#)
Recreation Center Manager	618	1.0	1.0	1.0	1.0	0.0
Recreation Center Assistant Manager	617	1.0	1.0	1.0	1.0	0.0
Health and Wellness Coordinator	615	1.0	1.0	1.0	1.0	0.0
Membership Services Coordinator	615	0.0	0.0	0.0	0.0	0.0
Event Coordinator	615	1.0	1.0	1.0	1.0	0.0
Marketing/Special Events Coordinator	615	0.0	0.0	0.0	1.0	1.0
Marketing Coordinator	615	1.0	1.0	0.0	0.0	0.0
Special Events Coordinator	615	0.0	0.0	1.0	0.0	-1.0
Building Maintenance Crew Chief	615	1.0	1.0	1.0	1.0	0.0
Building Maintenance Technician	613	0.0	0.0	0.0	0.0	0.0
Recreation Programmer	613	1.0	1.0	1.0	1.0	0.0
Administrative Secretary/ 55+ Programmer	613	1.0	1.0	1.0	1.0	0.0
Health & Wellness Services Lead	612	0.0	0.0	0.0	1.0	1.0
Building & Custodial Attendant	612	0.0	0.0	0.0	2.0	2.0
Member Services Lead	612	0.0	0.0	0.0	2.0	2.0
Health & Wellness Services Lead	611	1.0	1.0	1.0	0.0	-1.0
Building & Custodial Attendant	611	2.0	2.0	2.0	0.0	-2.0
Member Services Lead	611	2.0	2.0	2.0	0.0	-2.0
55+ Citizen Services Outreach Liaison	94	0.0	0.0	0.5	0.5	0.0
Part-Time Attendant (Childcare, Gym, Front Desk, Fitness)	93	0.0	0.0	0.0	8.5	8.5
Part-Time Building & Custodial Attendant	93	0.0	0.0	0.0	1.5	1.5
Part-Time Recreation Assistant	92	0.0	0.0	0.0	0.0	0.0
Part-Time Attendant (Childcare, Gym, Front Desk, Fitness)	92	8.5	8.5	8.5	0.0	-8.5
Part-Time Building & Custodial Attendant	91	1.5	1.5	1.5	0.0	-1.5
<b>Totals</b>		<b>23.0</b>	<b>23.0</b>	<b>23.5</b>	<b>23.5</b>	<b>0.0</b>

## EQUIPMENT &amp; PROGRAM REQUEST

Programs	Recurring Cost	One-Time Cost	Year 1 Cost	Board Proposed	Funded
Outdoor Area Furnishing Upgrade	-	86,000	86,000	Y	Y- (0308) CDC
New Fitness Area Equipment	-	25,000	25,000	Y	Y- (0308) CDC
HVAC Replacement	-	910,000	303,333	Y	Y- (0308) CDC
Replace Roof on Alan E. Sims Recreation Center	-	725,684	120,948	Y	Y- (0308) CDC



# 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 went into 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 2022-2023**



### Board of Directors

Shawn Quildon, President  
Duane Danksreiter, Vice President  
Michael Lemmon  
Jan Blake  
James Mauldin  
Johnny Wallace, ex-officio  
Generra Boozer, ex-officio  
Angela Berry-Roberson, ex-officio  
Randall Chase, ex-officio

## ECONOMIC DEVELOPMENT CORPORATION

### Highlights: Proposed Budget FY22/23

#### BUDGET NOTES

- **Sales Tax** budgeted at 17.64% or \$620,661 over FY 2022 Budget or \$140,532 or 3.5% over FY22 YE Estimate
- **Interest income** is down by \$19,800 or 31.43% due maturities of higher yield items.
- **Other Revenues total** \$16,596 including \$6,600 in Charges for Services for rental property income and \$9,996 in Miscellaneous for the Chamber Loan Repayment
- **Total Revenues:** FY2023 is estimated to increase by 17.24% or \$617,457

- **Salaries and Benefits** budgeted consistent with Citywide 5% COL increase.
- No changes in **administrative charges**
- **Services** includes both Other Services and Direct Marketing or Advertising increased by 12.66%
  - **Other Services** EDC activities as approved by the Board total \$560,109 which is an increase of 6% this includes several new studies (Residential Study and Incentives Study).
  - **Advertising** expenses total \$403,139 which is consistent with the State Law maximum. It includes a budgeted line item for unused marketing dollars from the prior 3 years totaling \$104,125
- No changes in lease cost paid to City, slight increase in the copier lease (escalating agreement)

- **Total Operational Expenditures:** FY 2023 is estimated to increase by 13.99% or \$212,674

- **Other Expenditures:**

**Incentives** increased by \$4,100,000. The estimated spend in FY22 is \$400,000. The proposed budget includes a carryforward of outstanding incentives of \$4,107,431 plus additional funds available for future incentives.

The **capital** line is budgeted for build-out of the offices which did not occur in FY22 the estimated cost of \$210,000 moves to FY23.

The **debt** category is gradually decreasing as the payments are nearing the end of the amortization schedule. The current debt will be fully paid in FY 2026.

- **All Expenditures:** overall an increase of 55.25% or \$4,309,799

- **Fund Balance** Policy Objective of 15% (of revenues) = \$629,879 has been met

Projected Fund Balance at FYE 2023 = \$ 3,167,161

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



ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	<b>\$ 8,896,097</b>	<b>\$ 9,412,308</b>	<b>\$ 9,493,812</b>	<b>\$ 9,493,812</b>	<b>\$ 11,077,671</b>	
<b>REVENUES</b>						
Sales tax	\$ 3,181,652	\$ 3,676,175	\$ 3,518,736	\$ 3,998,866	\$ 4,139,397	620,661 17.64%
Interest income	126,690	60,576	63,000	34,214	43,200	(19,800) -31.43%
Charges for services	-	1,650	-	6,600	6,600	6,600 0.00%
Miscellaneous	-	-	-	10,696	9,996	9,996 0.00%
Intergovernmental	-	-	-	-	-	- 0.00%
Sale of assets	-	-	-	673,010	-	- 0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,308,342</b>	<b>\$ 3,738,398</b>	<b>\$ 3,581,736</b>	<b>\$ 4,723,386</b>	<b>\$ 4,199,193</b>	<b>\$ 617,457 17.24%</b>
<b>OPERATING EXPENDITURES</b>						
Personnel	\$ 287,992	\$ 362,724	\$ 496,609	\$ 415,363	\$ 610,949	\$ 114,340 23.02%
Supplies	6,498	10,826	19,800	14,800	16,900	\$ (2,900) -14.65%
Maintenance	17,583	21,912	34,500	40,159	35,279	\$ 779 2.26%
Services	648,647	690,056	854,984	762,244	963,248	\$ 108,264 12.66%
Utilities	3,361	4,309	4,493	2,097	2,880	\$ (1,613) -35.90%
Leases/Rentals	29,346	29,712	30,137	30,000	31,087	\$ 950 3.15%
Miscellaneous	42,486	39,900	79,255	52,470	72,110	\$ (7,145) -9.02%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,035,913</b>	<b>\$ 1,159,440</b>	<b>\$ 1,519,778</b>	<b>\$ 1,317,133</b>	<b>\$ 1,732,452</b>	<b>\$ 212,674 13.99%</b>
<b>OTHER EXPENDITURES</b>						
Incentives	\$ 584,800	\$ 776,885	\$ 4,900,000	\$ 400,000	\$ 9,000,000	\$ 4,100,000 83.67%
Capital Outlay	5,250	549,821	210,000	252,270	210,000	\$ - 0.00%
Debt	1,166,168	1,170,750	1,170,125	1,170,125	1,167,250	\$ (2,875) -0.25%
<b>TOTAL OTHER EXPENDITURES</b>	<b>\$ 1,756,218</b>	<b>\$ 2,497,457</b>	<b>\$ 6,280,125</b>	<b>\$ 1,822,395</b>	<b>\$ 10,377,250</b>	<b>\$ 4,097,125 65.24%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,792,131</b>	<b>\$ 3,656,894</b>	<b>\$ 7,799,903</b>	<b>\$ 3,139,528</b>	<b>\$ 12,109,702</b>	<b>\$ 4,309,799 55.25%</b>
<b>NET CHANGE</b>	<b>\$ 516,211</b>	<b>\$ 81,504</b>	<b>\$ (4,218,167)</b>	<b>\$ 1,583,859</b>	<b>\$ (7,910,509)</b>	<b>xxx xxx</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 9,412,308</b>	<b>\$ 9,493,812</b>	<b>\$ 5,275,645</b>	<b>\$ 11,077,671</b>	<b>\$ 3,167,161</b>	
<b>15% Fund Balance Goal</b>	<b>\$ 496,251</b>	<b>\$ 560,760</b>	<b>\$ 537,260</b>	<b>\$ 708,508</b>	<b>\$ 629,879</b>	
<b>Fund Balance %</b>	<b>284.50%</b>	<b>253.95%</b>	<b>147.29%</b>	<b>234.53%</b>	<b>75.42%</b>	

## ECONOMIC DEVELOPMENT CORPORATION

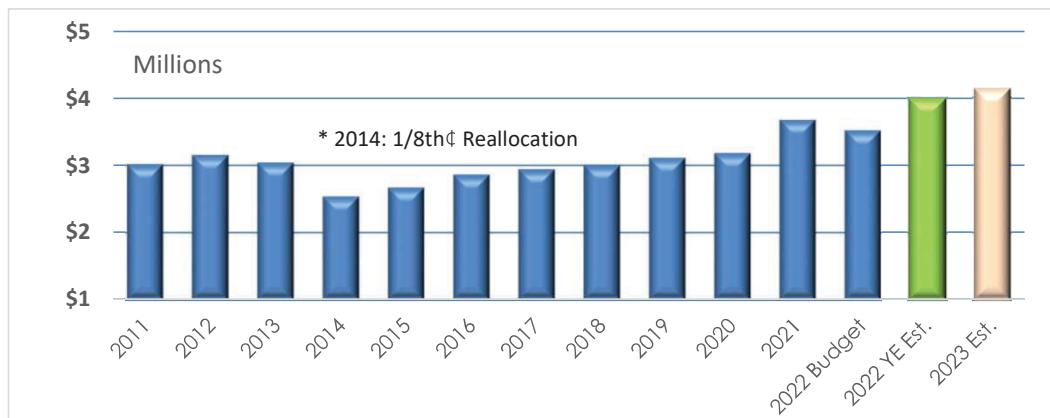
EDC Sales Tax Forecast (accrual)				
Fiscal Year	Sales Tax Budget	Actual/ YE Estimate	% CHg Yr/Yr	% of Budget
<b>2008</b>	3,150,000	3,033,156		
<b>2009</b>	3,500,000	2,936,660	-3.2%	84%
<b>2010</b>	3,150,000	3,023,893	3.0%	96%
<b>2011</b>	3,000,000	3,014,790	-0.3%	100%
<b>2012</b>	3,087,500	3,149,279	4.5%	102%
<b>2013</b>	2,789,000	3,039,753	-3.5%	109%
<b>2014</b>	2,574,000	2,533,220	-16.7%	98%
<b>2015</b>	2,672,310	2,666,407	5.3%	100%
<b>2016</b>	2,724,930	2,861,211	7.3%	105%
<b>2017</b>	2,975,740	2,939,899	2.8%	99%
<b>2018</b>	3,127,410	3,000,355	2.1%	96%
<b>2019</b>	3,087,842	3,107,809	3.6%	101%
<b>2020</b>	3,201,924	3,181,652	2.4%	99%
<b>2021</b>	3,256,266	3,676,175	15.5%	113%
<b>^ 2022 Budget</b>	3,518,736	3,518,736	8.1%	100%
<b>* 2022 YE Est.</b>	3,518,736	3,998,866	8.8%	114%
<b>~ 2023 Est.</b>	4,139,397	4,139,397	3.5%	100%
<b>2024 Est.</b>	4,284,276	4,284,276	3.5%	100%
<b>2025 Est.</b>	4,434,226	4,434,226	3.5%	100%
<b>2026 Est.</b>	4,589,424	4,589,424	3.5%	100%
<b>2027 Est.</b>	4,750,054	4,750,054	3.5%	100%

^ 2022 Budget Compared to 2021 Budget

\* 2022 YE Estimate is compared to the FY21 Year End actual collections

~ 2023 Budget is compared to the FY22 Year End Estimate

The budget to budget comparison for FY22 & FY23 = \$620,661 or 17.64%



## ECONOMIC DEVELOPMENT CORPORATION

### CITY OF CEDAR HILL ECONOMIC DEVELOPMENT CORPORATION

#### FY 2022-2023 INCENTIVES OUTSTANDING

	CASH INCENTIVE (Per Contract)	INCENTIVE PAID PRIOR YEARS	TOTAL AMOUNTS PAID	INCENTIVE BALANCE
<b>Lake Moreno Partners, LLC</b>				
- Reimbursement incentive for infrastructure	\$ 1,000,000	\$ 600,000	\$ 600,000	\$ 400,000
- Agreement dated June 13, 2018				
<b>Subtotal Incentives</b>	<b>\$ 1,000,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 400,000</b>
<b>Central States Manufacturing, Inc.</b>				
- Reimbursement incentive for qualified improvement expenses, job retention and business growth (up to \$239K)	\$ 239,000	\$ -	\$ -	\$ 239,000
- Agreement dated April 1, 2021				
<b>Subtotal Incentives</b>	<b>\$ 239,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 239,000</b>
<b>Hillwood (High Point 67)</b>				
- Reimbursement incentive for up to 75% of qualified public infrastructure cost (up to \$2.4 Million)	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
- Agreement -dated May 26, 2021				
<b>Subtotal Incentives</b>	<b>\$ 2,400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>
<b>Hillwood HQ Bonus Incentive</b>				
- Incentive for job creation and retention (up to \$800K) for 100+ jobs with an average wage over \$70,000	\$ 800,000	\$ -	\$ -	\$ 800,000
- Agreement -dated May 26, 2021				
<b>Subtotal Incentives</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,000</b>
<b>Lumber Co. of America</b>				
- Refund the Purchase Price of Business Park Lot 18 based on performance criteria and milestones				
a) 40% or \$228,168.40 at milestone 1				
b) 60% or \$342,252.60 at milestone 2 <u>Or</u>				
c) alternative to b with 40% and 20% based on milestones 3 and 4	\$ 570,421	\$ -	\$ -	\$ 570,421
- Agreement -dated December 15, 2021				
<b>Subtotal Incentives</b>	<b>\$ 570,421</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 570,421</b>
<b>Stanley Restoration, LLC</b>				
- Refund of purchase price upon completion of qualified expenditures	\$ 98,010	\$ -	\$ -	\$ 98,010
- Agreement -dated May 25, 2022				
<b>Subtotal Incentives</b>	<b>\$ 98,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,010</b>
<b>TOTAL (ACTIVE INCENTIVES)</b>	<b>\$ 5,107,431</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ 4,507,431</b>

## ECONOMIC DEVELOPMENT CORPORATION

<b>EDC Supported Debt \$12,890,000 Certificates of Obligation, Series 2006</b>				
Fiscal Year	Rate	Principal	Interest	Total
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
<b>Totals</b>		<b>4,235,000</b>	<b>436,875</b>	<b>4,671,875</b>

Debt Outstanding: 2006 CO Series

Principal	4,235,000
Interest	436,875
	<u>4,671,875</u>



## DEPARTMENT DESCRIPTION

The Economic Development Department's mission is to attract desirable industry while fostering a business-friendly environment, retain and expand existing business through a proactive retention and expansion program, and aggressively market Cedar Hill utilizing a multi-faceted approach.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Attract desirable businesses and facilitate a pro-business environment**
- **Support, retain, and/or expand existing businesses**
- **Strategically and aggressively market Cedar Hill**

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
<b>New Business Development</b>				
-membership in key organizations	12	12	12	12
-prospect development & lead responses	22	60	60	40
-development assistance meetings	52	52	52	52
<b>Business Retention and Expansion</b>				
-expansion assistance	10	10	23	10
-business visits	48	80	80	97
-workforce development meetings	12	12	25	25
-community engagement	33	70	70	75
-chamber meetings	12	12	12	12

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY2022-23 Approved Budget	Budget Variance (#)
Economic Development Director	621	1.0	1.0	1.0	1.0	0.0
Assistant Director of Economic Development	620	0.0	0.0	1.0	1.0	0.0
Business Marketing & Research Manager	618	1.0	1.0	0.0	0.0	0.0
Business Retention Manager	618	1.0	1.0	0.0	0.0	0.0
Economic Development Specialist	617	0.0	0.0	0.0	1.0	1.0
Economic Development Specialist	616	1.0	1.0	1.0	0.0	-1.0
Executive Assistant	616	0.0	0.0	0.0	1.0	1.0
Executive Assistant	615	0.0	0.0	1.0	0.0	-1.0
<b>Totals</b>		<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>0.0</b>

Grade Change for the Economic Development Specialist and Executive Assistant

# BUDGET FY2022-23

## 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

# Water and Sewer Fund

(Fund 0100)

This fund is a business-enterprise fund accounting for the City's water and sewer utilities including water distribution, sewer plan operations and treatment, water billing and meter reading. The system is self-supporting with rates and charges determined by an annual rate analysis to determine the adequacy of revenue to support operations, capital improvements and debt commitments.



## PROPOSED BUDGET

FY 2022-2023

	(Available Meter Connects)							
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Water</b>	16,768	16,618	16,554	16,559	16,453	16,404	16,335	16,262
<b>Sewer</b>	15,375	15,225	15,152	15,033	14,991	14,976	14,925	14,879
	0.9%	0.4%	0.0%	0.6%	0.3%	0.4%	0.4%	0.8%
	9/30/2023	6/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016
	estimated							

# BUDGET FY 2022-2023

## 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 16,600 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 sewer and water lines with more than 16,600 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. At the May 2021 annual update, the third-party 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 2022-2023

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. Based on the third-party consultant's recommendations, Council then directed the staff to move forward with the revised rates which were presented and adopted in July 2021. The ordinance provides incremental annual rate increases effective each October for a three-year period. New rates will be effective October 1, 2022 (FY 2023) which is the second year of this multi-year plan. 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 per Connection	Current	FY 23	\$ Change
<b>Senior Base Rate</b> (≤ 5,000 gal., based 1" meter size)	\$11.80	\$15.40	\$3.60
<b>All other residential Base Rate</b> (1" meter size)	\$13.80	\$17.40	\$3.60
<b>Residential Volumetric Rates:</b>			
1,001 + gals./ gal.	\$6.41	\$6.79	\$0.38
<b>Wastewater Rates</b> (residential Sewer charges are capped at 10,000 gals.)			
Senior Base Rate	\$8.60	\$12.20	\$3.60
All other customers	\$10.60	\$14.20	\$3.60
Volumetric Rate/1,000 gals.	\$8.75	\$9.35	\$0.60
• The first 1,000 gallons is included in the base rate for both water and wastewater charges for all customers			

Non-Residential Water per Connection	Current	FY 23	\$ Change
<b>Non-Residential Base Rate/Meter Size</b>			
≤ 1 inch	\$13.80	\$17.40	\$3.60
1.5 inches	\$26.00	\$32.00	\$6.00
2 inches	\$40.00	\$50.00	\$10.00
3 inches	\$80.00	\$95.00	\$15.00
4 inches	\$140.00	\$170.00	\$30.00
6 inches	\$225.00	\$315.00	\$90.00
8 inches	\$400.00	\$550.00	\$150.00
<b>Volumetric Rates:</b>			
1,001 + gals./ gal.	\$6.41	\$6.79	\$0.38
<b>Wastewater Rates</b>			
Base Rate	\$10.60	\$14.20	\$3.60
Volumetric Rate/1,000 gals.	\$8.75	\$9.35	\$0.60
• The first 1,000 gallons is included in the base rate for both water and wastewater charges for all customers			

# BUDGET FY 2022-2023

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) per Connection				
Category	Prior	Current	\$ Chg	% Chg.
Senior 3,000 gals.	\$50.72	\$59.88	\$9.16	18.06%
Senior 5,000 gals.	\$81.04	\$92.16	\$11.12	13.72%
5,000 gals.	\$85.04	\$96.16	\$11.12	13.08%
7,000 gals.	\$115.36	\$128.44	\$13.08	11.34%
15,000 gals. water				
10,000 gals. wastewater	\$192.89	\$210.81	\$17.92	9.29%
22,000 gals. water				
10,000 gal. wastewater	\$237.76	\$258.34	\$20.58	8.66%

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 10.6%.

The proposed rate increase will sustain and keep the water and sewer fund healthy to meet ongoing operational, debt and capital costs.

## REVENUES

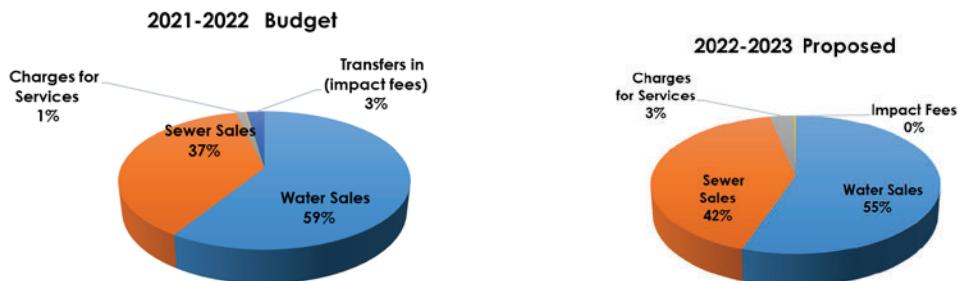
Revenue from rates and charges of the system are estimated to be \$22,773,058 before other sources/impact fees. In prior years, Water and Sewer Impact Fees were utilized as a financing source to offset debt costs associated with impact fee eligible infrastructure projects. Total revenue sources increased over the prior year budget by 7.3% or \$1,591,126 supporting operations, maintenance, debt costs and to maintain a healthy utility system.

The following table is the City's FY 2023 budget of revenue with variances presented for comparison to fiscal year-end estimates and the City's prior year budget:

Major Revenue Categories	FY22 Budget	FYE 22 Estimated	FY 23 Proposed	\$ Var to PY Bud.	% Var to PY Bud
Water Sales	12,916,663	12,249,756	13,023,365	106,702	0.8%
Sewer Sales	8,184,708	9,025,574	9,749,693	1,564,985	19.1%
Charges for Services	274,109	783,772	714,236	440,127	160.6%
Other Sources/ Impact Fees	560,338	577,172	39,650	(520,688)	-92.9%
<b>Total</b>	<b>21,935,818</b>	<b>22,636,274</b>	<b>23,526,944</b>	<b>1,591,126</b>	<b>7.3%</b>

# BUDGET FY 2022-2023

The distribution of sales per services are as follows for Fiscal Years 2022 and 2023 budgeted sources:



## EXPENDITURES

The City's wholesale water purchased, and cost of sewer treatment are more than half 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 2023 are budgeted at \$22,930,718 with contract cost of water and sewer being 52% of the budget and other expenditures including operations, debt and capital being 48% of budget.



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 current rate structure encourages conservation and remains low for most single-family residential customers who have a low-to-average consumption history.

# BUDGET FY 2022-2023

The following table reflects the City's Water and Sewer Fund Budget for FY 2023 which is increasing 8.3% or \$1,754,312 over FY 2022 fiscal year estimated costs. When compared to the FY 2022 Budget, the Proposed 2023 Budget is increasing \$891,268 or 4%.

Major Cost Categories	FY22 Budget	FYE 22 Est	FY 23 Budget	\$ Var to FYE Est.	% Var to FYE Est.	\$ Var to PY Bud.	% Var to PY Bud
<b>TRA/DWU Costs</b>	\$ 11,817,914	\$11,251,810	\$ 11,966,606	714,796	6.4%	\$ 148,692	1.3%
<b>Operations</b>	6,558,565	6,305,008	6,966,254	661,246	10.5%	\$ 407,689	6.2%
<b>Debt/Capital/Transfers</b>	3,662,971	3,619,588	3,997,858	378,270	10.5%	\$ 334,887	9.1%
<b>Total</b>	<b>\$ 22,039,450</b>	<b>\$21,176,406</b>	<b>\$ 22,930,718</b>	<b>\$ 1,754,312</b>	<b>8.3%</b>	<b>\$ 891,268</b>	<b>4.0%</b>

Provider services for water and sewer are 52% or \$11,966,606 of the total Water and Sewer Fund FY 2023 Proposed Budget. For FY 2023 both providers are passing along increases to their wholesale customers. These same services when compared to fiscal year-end estimates are increasing by \$714,796 or 6.4%. Other operational costs which include personnel, maintenance costs and supplies are increasing by 10.5% or \$661,246 as compared to FY22 year-end estimates and \$407,689 or 6.2% when compared to the FY22 budget. FY 2023 operational costs include the addition of a new position, Public Works Engineer in Training for \$114,023. Debt costs are increasing \$220,586; transfers to the General Fund will increase by \$29,219; and capital costs will increase \$85,082 over the FY2022 budget. Major vehicle and equipment costs included in the FY 2023 budget are listed below:

Water and Sewer Equipment	Amount
Water/Sewer Crew Trucks (2)	\$116,000
Inspection Camera and Trailer	90,000
Vacuum Trailer	35,000
Replacement - Field Technician Truck (new)	31,204
<b>Total Equipment:</b>	<b>\$272,204</b>

## WORKING CAPITAL/FUND BALANCE

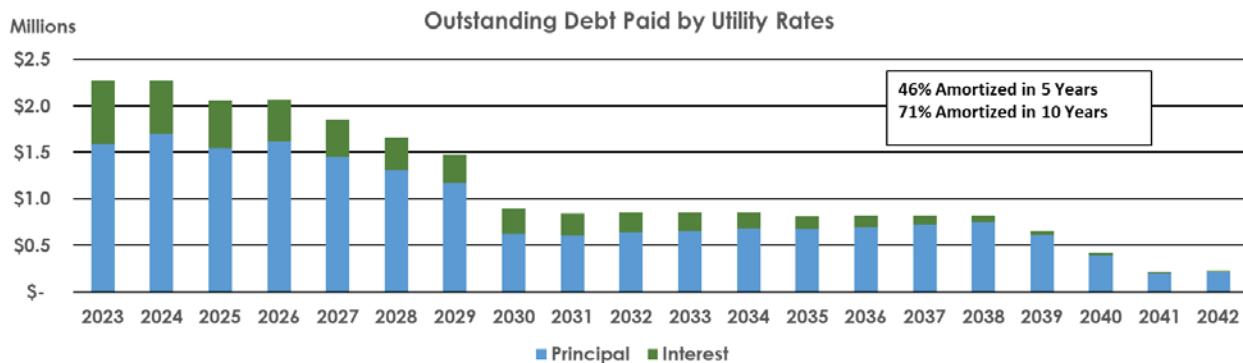
The Water and Sewer FY 2023 budgeted revenues are estimated to exceed expenditures by \$596,226. The Water and Sewer System Fund has adequate cash flow and strives to maintain reserve levels to meet its finance policy objective of 30% of operating expenses. This equates to 60-90 days of working capital. The FY 2023 fund reserves are projected to end the year at 32.0%, exceeding the 30% goal.

# BUDGET FY 2022-2023

## 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 annual debt requirement for the City's Water and Sewer System in FY 2023 is \$2,266,680. The City plans to issue an additional \$3.5 million in debt for the Water and Sewer fund to cover capital projects. (See the Water & Sewer 5-year CIP). Over 46% of the Water and Sewer debt will be amortized in 5 years and 71% within 10 years.

Total outstanding debt (P&I) for the Water and Sewer Fund is \$22,724,061. The following table reflects the Water and Sewer Fund amortized indebtedness:



For detailed schedule of Water and Sewer debt obligations, see Debt Fund section (Business-Type Activities) of this document.

## CAPITAL PROJECTS

The City's Capital Improvement Plan for Water and Sewer includes capital funding of \$3.5 Million for system improvements in FY 2023. It is anticipated that these bonds will be sold in 2023 with debt payments beginning in fiscal year 2024. The planned CIP projects are as follows:

Water and Sewer System Infrastructure Projects:	Project Costs:
Cedar Hill Road Water Line Replacement Ph. 2	\$1,500,000
Highway 67/ Lake Ridge Interchange Water Line	1,500,000
Mount Lebanon Road Water Line	200,000
Lift Station Rehab Program	300,000
<b>Total Infrastructure (CIP):</b>	<b>\$3,500,000</b>

# BUDGET FY 2022-2023

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 healthy 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 are projected to exceed the funds' reserve requirements of 30%. The following budget statements demonstrate that the City's rate structure will continue to provide stability into Fiscal Year 2022-2023 and forward.

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING BALANCE</b>	\$ 7,886,821	\$ 6,594,740	\$ 5,281,556	\$ 5,281,556	\$ 6,741,424		
<b>REVENUES</b>							
Water Sales	\$ 10,768,784	\$ 10,786,447	\$ 12,916,663	\$ 12,249,756	\$ 13,023,365	\$ 106,702	0.8%
Sewer Sales	7,502,818	8,131,412	8,184,708	9,025,574	9,749,693	1,564,985	19.1%
Charges for Services	231,393	257,456	274,109	783,772	714,236	440,127	160.6%
Miscellaneous Income	202,966	92,066	35,338	52,172	39,650	4,312	12.2%
Transfers in (impact fees)	-	525,000	525,000	525,000	-	(525,000)	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 18,705,961</b>	<b>\$ 19,792,380</b>	<b>\$ 21,935,818</b>	<b>\$ 22,636,274</b>	<b>\$ 23,526,944</b>	<b>\$ 1,591,126</b>	<b>7.3%</b>
<b>EXPENDITURES</b>							
Personnel Supplies	3,366,376 149,425	3,416,822 280,364	3,664,085 390,218	3,391,761 488,143	3,825,748 657,693	161,663 267,475	4.4% 68.5%
Maintenance	237,671	227,228	363,378	380,948	373,145	9,767	2.7%
Services	1,824,089	1,817,509	1,724,396	1,639,181	1,693,561	(30,835)	-1.8%
Wholesale Water & Sewer	10,535,801	10,231,250	11,817,914	11,251,810	11,966,606	148,692	1.3%
Utilities	272,556	275,297	301,409	292,889	305,064	3,655	1.2%
Lease/Rentals	11,104	11,904	12,400	12,400	12,400	-	0.0%
Miscellaneous	43,267	47,178	102,679	99,686	98,642	(4,037)	-3.9%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 16,440,289</b>	<b>\$ 16,307,552</b>	<b>\$ 18,376,479</b>	<b>\$ 17,556,818</b>	<b>\$ 18,932,859</b>	<b>\$ 556,380</b>	<b>3.0%</b>
<b>CAPITAL, DEBT &amp; TRANSFERS</b>							
Debt/Transfers	3,265,241	3,479,178	3,467,194	3,467,194	3,716,999	249,805	7.2%
Capital Outlay	307,361	44,044	195,777	152,394	280,859	85,082	43.5%
<b>TOTAL CAPITAL, DEBT &amp; TRANSFERS</b>	<b>\$ 3,572,602</b>	<b>\$ 3,523,222</b>	<b>\$ 3,662,971</b>	<b>\$ 3,619,588</b>	<b>\$ 3,997,858</b>	<b>\$ 334,887</b>	<b>9.14%</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>\$ 20,012,891</b>	<b>\$ 19,830,774</b>	<b>\$ 22,039,450</b>	<b>\$ 21,176,406</b>	<b>\$ 22,930,718</b>	<b>\$ 891,268</b>	<b>4.0%</b>
<b>NET CHANGE</b>	<b>\$ (1,306,930)</b>	<b>\$ (38,394)</b>	<b>\$ (103,632)</b>	<b>\$ 1,459,868</b>	<b>\$ 596,226</b>	xxx	xxx
<b>Net Adjustment for Working Capital</b>	<b>\$ 14,849</b>	<b>(1,274,791)</b>	-	-	-	xxx	xxx
<b>ENDING BALANCE</b>	<b>\$ 6,594,740</b>	<b>\$ 5,281,556</b>	<b>\$ 5,177,924</b>	<b>\$ 6,741,424</b>	<b>\$ 7,337,650</b>	xxx	xxx
30% Working Capital Policy Goal	6,003,867	5,949,232	6,611,835	6,352,922	6,879,215		
Fund Balance %	32.95%	26.63%	23.49%	31.83%	32.00%		

# BUDGET FY 2022-2023

## WATER AND SEWER FUND STAFF SUMMARY – ( 1 = 1 FTE)

1FTE (Full Time Equivalent) = a budgeted position of 2,080 hrs. annually	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Proposed	Diff PY (#)
150 - Finance	0.0	0.0	1.00	1.00	1.00	0.00
190 - Utility Services	11.0	12.0	13.00	13.00	12.00	-1.00
700 - Public Works Administration	12.0	11.0	11.00	11.00	12.00	1.00
760- Waste & Wastewater Operations	16.0	17.0	17.00	17.00	17.00	0.00
<b>Grand Total</b>	<b>39.00</b>	<b>40.00</b>	<b>42.00</b>	<b>42.00</b>	<b>42.00</b>	<b>0.00</b>

See the department section for details

## WATER AND SEWER PROGRAMS LISTING

### WATER AND SEWER FUND - FY22-23 PROGRAM REQUEST

#	FY22-23 PROGRAM REQUESTS	DEPARTMENT	RECURRING COST	ONE-TIME COST	TOTAL FIRST YEAR COST	CITY MANAGER PROPOSED	FUND OPTIONS/NOTES
1	Field Technician Vehicle	Utility Services		31,204	31,204	31,204	Option 1: Loaner Vehicle
2	Engineer In Training	PW Administration	104,243	9,780	114,023	114,023	FT Base Wages \$70,269 annually, Grade 618 This includes one-time cost of cubicle reconfiguration (\$9,780) needed if either this position or the Environmental Specialist is hired.
3	FT Environmental Specialist	PW Administration	100,936	12,980	113,916		FT Base Wages \$65,231 annually, Grade 617 This includes one-time cost of \$12,980 for computer, mobile phone and cubicle reconfiguration (\$9,780) needed if either this position or the Engineering In Training is hired.
4	Sustainability Plan Update	PW Administration	25,000	50,000	75,000		Includes one-time cost of \$50K for a consultant.
5	FT Beautification Crew	PW Administration	151,140	200,000	351,140		One time cost is for Grapple Truck  Option 1: \$171,740 is for 2-member crew with trailer (No Grapple Truck)
6	Median & Sidewalk Bins	PW Administration	1,000	33,200	34,200		Option 1: \$20,920 for 24 median bins & maintenance.
<b>WATER &amp; SEWER FUND TOTAL:</b>			<b>\$382,319</b>	<b>\$337,164</b>	<b>\$719,483</b>	<b>\$145,227</b>	

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

## DEPARTMENT DESCRIPTION

The Cedar Hill Utility Services Department is responsible for delivering responsive, accurate and high-quality utility support services, including customer contact and support (telephone, walk-in and field operations); meter installations, programming and maintenance, payment processing/cashiering for water, sewer, solid waste, recycling and ambulance subscription services, and Government Center welcome/reception services.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Contract Administration** – Ensure that the utility billing and AMI infrastructure support contractor (Fathom) and the trash/recycle collection contractor (Waste Management) are performing in accordance with their approved City contracts. Act as the City liaison for contract related issues, pay invoices, track financial and operational performance, including annual budget development, and produce related reports as required.
- **Customer Services** – Respond to and assist customers on the telephone or in-person with questions or concerns regarding utility issues, assist customers with routine utility services functions (payments, service start/stop service, etc.). Interact with the City's billing and IVR software to provide utility related research and analysis and optimize billing services.
- **Field Services** – Provide services related to maintaining and repairing water meters, setting and programming new meters, ensuring system communications connectivity, performing disconnect and reconnect services, obtaining manual meter reads when/if required and assisting customers in the field with questions on infrastructure and billing related issues.
- **Operations Analysis** – Ensure the department's operational and business processes, including software functionality, are operating at peak efficiency. Use technical assessment, system reports and other diagnostic tools to continuously evaluate systems and processes to optimize performance, identify deficiencies and suggest improvements.
- **Visitor/Reception Center** – Serve as first point of contact for Government Center visitors, respond to customer inquiries and concerns, serve as the City's contract customer service representative on trash/recycling issues and act as the customer contact spokesperson for City messaging.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
Customer Service: Less than .1% calling customers in wait queue or on hold longer than 5 minutes	<.1%	<.1%	<.1%	<.1%
Customer Service: 75% of customers registered on customer portal	70%	81%	82%	86%
System Performance: Missed AMI reads per cycle less than 1% (85)	15%	17%	12%	11%
Delinquency Percentage of 10%	N/A	9%	10%	8%

## EXPENDITURE SUMMARY

Expenditures by Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	988,159	978,326	1,107,641	983,374	1,084,976	(22,665)
Supplies	35,709	141,796	189,497	275,800	409,884	220,387
Maintenance	4,764	4,692	111,045	118,890	117,578	6,533
Services	1,573,031	1,490,870	1,406,164	1,291,436	1,383,151	(23,013)
Utilities	10,247	10,585	12,756	10,816	11,296	(1,460)
Lease/Rentals	6,545	7,467	6,900	6,900	6,900	-
Miscellaneous	6,544	2,407	15,160	14,395	14,395	(765)
Capital	22,188	1,329	25,450	-	30,079	4,629
<b>TOTAL</b>	<b>2,647,187</b>	<b>2,637,472</b>	<b>2,874,613</b>	<b>2,701,611</b>	<b>3,058,259</b>	<b>183,646</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Utilities Manager	619	1.0	1.0	1.0	1.0	0.0
Assistant Manager Utility Services	617	0.0	0.0	1.0	1.0	0.0
Customer Service Supervisor	617	0.0	1.0	0.0	0.0	0.0
Field Operations Supervisor	617	0.0	1.0	1.0	1.0	0.0
Operations Analyst	617	1.0	1.0	0.0	0.0	0.0
Utility Services Analyst	617	0.0	0.0	1.0	1.0	0.0
Customer Service Specialist	615	1.0	1.0	1.0	0.0	-1.0
Senior Utilities Technician	615	0.0	0.0	0.0	1.0	1.0
Senior Customer Service Representative	614	2.0	1.0	1.0	1.0	0.0
Customer Service Representatives - Lead	613	1.0	1.0	1.0	0.0	-1.0
Senior Utility Services Field Technician	613	2.0	2.0	2.0	1.0	-1.0
Customer Service Representatives	612	2.0	2.0	2.0	3.0	1.0
Utility Services Field Technician	612	2.0	2.0	2.0	2.0	0.0
<b>Totals</b>		<b>12</b>	<b>13</b>	<b>13</b>	<b>12</b>	<b>-1.0</b>

- Customer Service Specialist transferred to Dpt. 195.
- Removed Customer Service Lead and 1 Senior Tech.
- Added Customer Service Rep and Senior Utility Tech.



Replacement Equipment	Estimated Cost	Lease Cost	Funded
NA	-	-	-

Programs	Recurring Cost	One-Time Cost	Approved	Funded
Field Technician Vehicle	-	31,204	31,204	Y - (0100) WS Fund

- Capital Component \$30,079 and maintenance component of \$1,125

## DEPARTMENT DESCRIPTION

Public Works Administration, Engineering, Geographic Information Systems (GIS) and Environmental are all functions of this department. Together they plan, design, build and maintain the public infrastructure in a manner that is consistent with Professional Engineering Principles and to preserve and enhance the resources of our built and natural environment.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Administer departmental operations** - Provide engineering, environmental and technical staff support for Public Works functions including Operations (Fleet Maintenance, Water and Sewer and Streets and Drainage Divisions).
- **Geographic Information Systems (GIS)** – Provide services utilizing GIS to Public Works, City Planners, Emergency Services, Neighborhood & Tourism, Economic Development and the Public at large.
- **Environmental & Sustainability** – Manage and monitor beautification programs, backflow prevention devices, mosquito control, grease abatement, and MS4 program.
- **Review development plans and plats (DRC Cases)** - Review plans to assure conformance to City design standards, ordinances and accepted engineering practices and provide inspection services to assure compliance with plans and specifications.
- **Manage Capital Projects** - Coordinate and manage the design and construction of water, sewer, drainage and streets Capital Improvement Projects (CIP), and provide inspection services to assure compliance with plans and specifications.
- **Provide citizen assistance** - Inform citizens and offer advice pertaining to traffic, drainage and various related issues.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
% of CIP projects implemented per budgeted CIP plan year	100%	100%	100%	100%
% of Right-of-Way Work Permits approved/ reviewed w/in 5 days	98%	98%	98%	98%
% of record drawings and plats to GIS w/in 10 days	50%	70%	90%	90%
GIS requests prompt response %	80%	85%	85%	90%
Compliance % to MS4 Permit	100%	100%	100%	100%
Compliance % to Cross Connection Program	98%	99%	95%	95%
% of Initial Plan Review w/in 30 days	85%	85%	90%	90%
# of Citywide Community Outreach Events	6 events	4 events	12 events	12 events

## EXPENDITURE SUMMARY

Expenditures by Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	1,072,282	1,195,155	1,224,244	1,146,906	1,379,506	155,262
Supplies	19,565	28,349	39,785	43,536	40,300	515
Maintenance	6,998	4,744	3,833	3,313	5,453	1,620
Services	60,189	130,624	107,032	152,795	105,210	(1,822)
Utilities	5,665	5,792	8,066	7,146	7,728	(338)
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	26,176	26,475	64,904	62,269	61,614	(3,290)
Capital	76,405	-	30,327	30,327	9,780	(20,547)
<b>TOTAL</b>	<b>1,267,280</b>	<b>1,391,139</b>	<b>1,478,191</b>	<b>1,446,292</b>	<b>1,609,590</b>	<b>131,399</b>

## PERSONNEL SUMMARY (FULL-TIME EQUIVALENT POSITIONS – INCLUDES VACANT POSITIONS)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Public Works Director	622	1.0	1.0	1.0	1.0	0.0
City Engineer	620	1.0	1.0	1.0	1.0	0.0
Civil Engineer	619	1.0	1.0	1.0	1.0	0.0
Environmental Manager	619	0.0	0.0	0.0	1.0	1.0
Environmental Manager	618	1.0	1.0	1.0	0.0	-1.0
Engineer in Training	618	0.0	0.0	0.0	1.0	1.0
Environmental Specialist	617	1.0	1.0	1.0	1.0	0.0
GIS Coordinator	617	1.0	1.0	1.0	1.0	0.0
Senior Construction Inspector	617	1.0	1.0	1.0	1.0	0.0
Construction Inspector	616	1.0	1.0	1.0	1.0	0.0
Executive Assistant	616	0.0	0.0	0.0	1.0	1.0
Executive Assistant	615	1.0	1.0	1.0	0.0	-1.0
GIS Technician	614	0.0	0.0	0.0	0.0	0.0
Administrative Secretary	613	2.0	2.0	2.0	2.0	0.0
<b>Totals</b>		<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>1.0</b>

- Environmental Manager pay grade changed to 619 and Executive Assistant pay grade changed to 616.
- Engineer in Training- new program approved.

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Equipment	Estimated Cost	Lease Cost	Approved	Funded
NA	-	-		-

Programs	Recurring Cost	One-Time Cost	Approved	Funded
Engineer In Training	104,243	9,780	114,023	Y- (0100) WS Fund
FT Environmental Specialist	100,936	12,980	-	N
Sustainability Plan Update	25,000	50,000	-	N
FT Beautification Crew	151,140	200,000	-	N
Median & Sidewalk Bins	1,000	33,200	-	N

## DEPARTMENT DESCRIPTION

The Water and Sewer Department provides superior customer service through a well-maintained water distribution and wastewater collection infrastructure for Cedar Hill citizens and businesses.

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- **Maintain water distribution system** - Ensure that water mains, valves and fire hydrants function properly and that adequate water pressure is consistently maintained.
- **Maintain wastewater collection system** - Minimize service interruptions due to blockages.
- **Maintain water pump stations** - Ensure that pump stations function properly.
- **Respond to customer requests** - Resolve all water and sewer complaints.

## SERVICE LEVEL ANALYSIS

Following is an analysis of KPIs (Key Performance Indicators) of core services:

Service Provided	FY19-20 Actual	FY20-21 Actual	FY21-22 Estimate	FY22-23 Projection
# of test performed (bacteriological and chemical) to monitor water quality	740	700	700	700
# of sanitary sewer lines televised (feet)	1,000	1,250	1,500	2,000
# dead-end mains flushed annually	1,910	1,910	1,910	1,910
# of water system repairs annually	19	22	25	20
# of wastewater system repairs annually	10	11	15	10

## EXPENDITURE SUMMARY

Expenditures by Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	1,290,015	1,243,341	1,332,200	1,261,481	1,361,266	29,066
Supplies	94,151	110,219	160,936	168,807	207,509	46,573
Maintenance	225,909	217,792	248,500	258,745	250,115	1,615
Services	136,364	135,805	155,100	157,800	166,200	11,100
Wholesale Water	3,411,363	3,538,717	4,009,591	4,219,424	4,272,276	262,685
Sewer Treatment	7,124,438	6,692,533	7,808,323	7,032,386	7,694,331	(113,992)
Utilities	256,644	258,920	280,587	274,927	286,040	5,453
Lease/Rentals	4,559	4,437	5,500	5,500	5,500	-
Miscellaneous	10,547	18,296	22,615	23,022	22,633	18
Capital	208,764	42,715	140,000	122,067	241,000	101,000
<b>Total</b>	<b>12,762,754</b>	<b>12,262,775</b>	<b>14,163,352</b>	<b>13,524,159</b>	<b>14,506,869</b>	<b>343,517</b>

## PERSONNEL SUMMARY (full-time equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY20 Actual	FY21 Actual	FY22 Budget	FY22-23 Approved Budget	Budget Variance (#)
Public Works Operations Manager	620	1.0	1.0	1.0	1.0	0.0
Utilities Supervisor	617	1.0	1.0	1.0	1.0	0.0
Sr. Utilities Technician	616	0.0	1.0	1.0	1.0	0.0
Utilities Maintenance Senior Crew Chief	616	0.0	0.0	0.0	1.0	1.0
Utilities Maintenance Crew Chief	615	4.0	4.0	4.0	3.0	-1.0
Utilities Technician	615	3.0	2.0	2.0	2.0	0.0
Mechanic	614	1.0	1.0	1.0	1.0	0.0
Utilities Maintenance Worker	613	7.0	7.0	7.0	7.0	0.0
<b>Totals</b>		<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>0.0</b>

- Reclassed 1 Crew Chief to Senior Crew Chief.

## EQUIPMENT &amp; PROGRAM REQUEST

Replacement Equipment	Estimated Cost	Lease Cost	Approved	Funded
Water/Sewer Crew Truck	58,000	-	58,000	Y- (0100) WS Fund
Water/Sewer Crew Truck	58,000	-	58,000	Y- (0100) WS Fund
Inspection Camera and Trailer	90,000	-	90,000	Y- (0100) WS Fund
Vacuum Trailer	35,000	-	35,000	Y- (0100) WS Fund

Programs	Recurring Cost	One-Time Cost	Approved	Funded
NA	-	-	-	-

## DEPARTMENT DESCRIPTION

This budget group is used for water and sewer debt service, transfers and other non-departmental expenditures (referring to activities that are not assigned to a particular department within the Water and Sewer Fund).

## DEPARTMENT/DIVISION CORE FUNCTIONS

The core functions of the department align to the City's Premier Statements

- To fund the water and sewer debt service funds, transfers and non-departmental expenses.

## EXPENDITURE SUMMARY

Expenditures by Category	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 22 Estimate	FY2022-23 Approved Budget	Budget Variance (\$)
Personnel	15,920	26,969	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Services	54,505	60,210	56,100	37,150	39,000	(17,100)
Utilities	-	-	-	-	-	-
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers	2,260,245	2,052,167	2,046,094	2,046,094	2,266,680	220,586
Capital	1,005,000	1,400,042	1,421,100	1,421,100	1,450,319	29,219
<b>TOTAL</b>	<b>3,335,670</b>	<b>3,539,388</b>	<b>3,523,294</b>	<b>3,504,344</b>	<b>3,755,999</b>	<b>232,705</b>

## NO PERSONNEL

# BUDGET FY2022-23

## 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 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 appointed Advisory Committee.



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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2020-2021	ESTIMATED 2020-2021	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	<b>\$ 967,723</b>	<b>\$ 1,209,469</b>	<b>\$ 1,115,712</b>	<b>\$ 1,115,712</b>	<b>\$ 1,517,976</b>		
<b>REVENUES</b>							
Interest income	13,328	7,425	510	9,949	-	(510)	-100%
Water Impact Fees	228,417	223,818	200,000	717,315	876,003	676,003	338%
<b>TOTAL OPERATING REVENUES</b>	<b>241,745</b>	<b>231,243</b>	<b>200,510</b>	<b>727,264</b>	<b>876,003</b>	<b>675,493</b>	<b>337%</b>
<b>EXPENDITURES</b>							
Transfer to Another Fund <sup>(1)</sup>	-	325,000	325,000	325,000	-	(325,000)	-100%
Eligible Water Impact Fee Projects	-	-	-	-	-	-	0%
Water Impact Fee Study	-	-	20,833	-	65,000	44,167	212%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>325,000</b>	<b>345,833</b>	<b>325,000</b>	<b>65,000</b>	<b>(280,833)</b>	<b>-81%</b>
<b>NET CHANGE</b>	<b>241,745</b>	<b>(93,757)</b>	<b>(145,323)</b>	<b>402,264</b>	<b>811,003</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 1,209,469</b>	<b>\$ 1,115,712</b>	<b>\$ 970,389</b>	<b>\$ 1,517,976</b>	<b>\$ 2,328,979</b>		

<sup>(1)</sup>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 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	<b>\$ 477,023</b>	<b>\$ 566,296</b>	<b>\$ 448,894</b>	<b>\$ 448,894</b>	<b>\$ 442,821</b>		
<b>REVENUES</b>							
Interest income	6,397	3,313	300	2,093	2,400	2,100	700%
Sewer Impact Fees	82,876	79,286	80,000	191,834	329,144	249,144	311%
<b>TOTAL OPERATING REVENUES</b>	<b>89,273</b>	<b>82,598</b>	<b>80,300</b>	<b>193,927</b>	<b>331,544</b>	<b>251,244</b>	<b>313%</b>
<b>EXPENDITURES</b>							
Transfer to Another Fund <sup>(1)</sup>	-	200,000	200,000	200,000	-	(200,000)	-100%
Eligible Sewer Impact Fee Projects	-	-	-	-	-	-	0%
Sewer Impact Fee Study	-	-	20,833	-	65,000	44,167	212%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>200,000</b>	<b>220,833</b>	<b>200,000</b>	<b>65,000</b>	<b>(155,833)</b>	<b>-71%</b>
<b>NET CHANGE</b>	<b>89,273</b>	<b>(117,402)</b>	<b>(140,533)</b>	<b>(6,073)</b>	<b>266,544</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 566,296</b>	<b>\$ 448,894</b>	<b>\$ 308,361</b>	<b>\$ 442,821</b>	<b>\$ 709,365</b>		

<sup>(1)</sup> 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.



### **PROPOSED BUDGET FY 2022-2023**

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

**Fund 5002**



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	\$ 1,350,813	\$ 1,367,930	\$ 1,367,930	\$ 1,367,930	\$ 1,374,996		
<b>REVENUES</b>							
Interest income	17,116	8,360	635	7,067	13,800	13,165	2073%
Other sources-GP Settlement	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 17,116</b>	<b>\$ 8,360</b>	<b>\$ 635</b>	<b>\$ 7,067</b>	<b>\$ 13,800</b>	<b>\$ 13,165</b>	<b>2073%</b>
<b>EXPENDITURES</b>							
Special Services	-	-	-	-	-	-	-
Projects	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>17,116</b>	<b>8,360</b>	<b>635</b>	<b>7,067</b>	<b>13,800</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 1,367,930</b>	<b>\$ 1,376,289</b>	<b>\$ 1,368,565</b>	<b>\$ 1,374,996</b>	<b>\$ 1,388,796</b>		

## **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 2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	\$ 67,217	\$ 90,226	\$ 97,836	\$ 97,836	\$ 113,256		
<b>REVENUES</b>							
Interest income	1,034	508	72	420	600	528	733%
Prorata Fees	21,976	7,103	10,000	15,000	15,000	5,000	50%
<b>TOTAL OPERATING REVENUES</b>	<b>23,010</b>	<b>7,610</b>	<b>10,072</b>	<b>15,420</b>	<b>15,600</b>	<b>5,528</b>	<b>55%</b>
<b>EXPENDITURES</b>							
Transfer to Another Fund	-	-	-	-	-	-	-
Prorata Expenses	-	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE</b>	<b>23,010</b>	<b>7,610</b>	<b>10,072</b>	<b>15,420</b>	<b>15,600</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 90,226</b>	<b>\$ 97,836</b>	<b>\$ 107,908</b>	<b>\$ 113,256</b>	<b>\$ 128,856</b>		

## Water & Sewer Capital Improvement Program 2023 Summary

### Projects Approved For Funding in the 2023 Budget

The following table summarizes the funding sources for each 2023 project. refer to the Workshop document for 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	FY23 Budget
Cedar Hill Road Water Line Replacement, Ph. 2	Water	Substandard Water Line Replacement: Replacing undersized and deteriorated non-standard materials throughout the water system. Location for FY22-26 have been identified in the CIP. Beyond FY26 to be determined. Hendricks Water Line is currently planned for FY27.	Certificates of Obligation Bonds- 2023	1,500
Hwy. 67/ Lake Ridge Interchange Water Line Extension	Water	Extend the 20" water line from the east side of Hwy. 67 to the west side and relocate the water line south along Hwy 67.	Certificates of Obligation Bonds- 2023	1,500
Mount Lebanon Road Water Line	Water	Construct a new 16" Water Line along Mt. Lebanon Road from the Hwy-67 Elevated Storage Tank to Lake Ridge Parkway.	Certificates of Obligation Bonds- 2023	200
Lift Station Rehab Program	Sewer	Annual maintenance of lift station may include reconstruction of lift stations, upgrades to capacity and electrical systems, new pumps, new site security and other improvements	Certificates of Obligation Bonds- 2023	300
<b>Total FY 2023 Water &amp; Sewer CIP Budget</b>				<b>3,500</b>

#### Key Acronyms:

GST - Ground Storage Tank

EST - Elevated Storage Tank

SCADA - Supervisory Control And Data Acquisition

I&I - Inflow and Infiltration

RO - Red Oak Branch

## Water & Sewer Capital Improvement Program

### 5 Year Plan

FY 2023-2027

#### Water Projects - Summary

*Estimated Expenditure (000's)*

Project Name/Number	PY Budgeted Amount	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total Estimated Cost
<b>FUTURE FUNDING:</b>							
1. Cedar Hill Road Water Line Replacement, Ph. 2	\$ -	\$ 1,500	\$ 1,200	\$ -	\$ -	\$ -	\$ 2,700
2. Hwy 67/Lake Ridge Interchange Water Line Extensions	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
3. Mount Lebanon Road Water Line	\$ -	\$ 200	\$ 1,000	\$ 500	\$ -	\$ -	\$ 1,700
4. Lake Ridge GST Site Acquisition & Design (PW18-0006)	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ -	\$ 600
5. Hwy 67 Water Line (Pleasant Run to Joe Wilson)	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ 400
6. Stonehill/Vineyard Water Line Connection	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
7. Parkerville EST Repair & Painting (\$1.3 Million)	\$ -	\$ -	\$ -	\$ 300	\$ 1,000	\$ -	\$ 1,300
8. Hwy-67 EST Repair & Painting (\$1.4 Million)	\$ -	\$ -	\$ -	\$ 300	\$ 1,100	\$ -	\$ 1,400
9. Bennett Street Water Line Replacement	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ 300
10. Lake Ridge GST Construction (\$2.5 Million)	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 1,700	\$ 2,500
11. Texas Plume Water Line (PW-Unassigned)	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 1,000	\$ 1,200
12. Hendrick Water Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
13. Lorch Park, Phase 2 (South Connection) (Future:\$1.0 Million)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Carryovers from Previous Year:</b>							
14. Lorch Park Water Line (PW18-0003)	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600
15. Parkerville EST Overflow Improvements (PW18-0008)	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
16. Cedar Hill Rd. Water Line Replacement, Ph. 1 (PW21-0001)	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200
17. Cedar Hill Road Water Line Replacement, Ph. 2	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
18. Water & Sewer Master Plan Update (PW-Unassigned)	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
19. Hwy 67/Lake Ridge Interchange Water Line Extensions	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
20. SCADA System Upgrades/Sherwood, Ph 2 (Ph.1&2 Combined) (PW20-0002)	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525
21. Hillwood Developer Participation Agreement (PW21-0005)	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
<b>Total:</b>	<b>\$ 6,775</b>	<b>\$ 3,200</b>	<b>\$ 2,500</b>	<b>\$ 2,600</b>	<b>\$ 3,100</b>	<b>\$ 3,200</b>	<b>\$ 21,375</b>

#### Sewer Projects - Summary

*Estimated Expenditure (000's)*

Project Name/Number	PY Budgeted Amount	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total Estimated Cost
<b>FUTURE FUNDING:</b>							
1. I&I Rehabilitation Program	\$ -	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ 500
2. Sewer Main in RO-1 (Vineyard Development)	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
3. Bennett Street Sewer Replacement	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ 300
4. Lift Station Rehab Program	\$ -	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,500
<b>Carryovers from Previous Year:</b>							
5. Red Oak Basin I&I Rehabilitation Project (PW-Unassigned)	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750
6. Sewer Line at Lorch Park (PW18-0003)	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
7. Sewer Main (RO-7 Basin to Hwy 67)-(PW18-0015) : City Design Fund \$300,000, EDC Funding \$77,109.50, Const Fund \$1,500,000	\$ 1,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,877
8. FM 1382 Lift Station Rehab.	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300
<b>Total:</b>	<b>\$ 3,427</b>	<b>\$ 300</b>	<b>\$ 1,050</b>	<b>\$ 600</b>	<b>\$ 550</b>	<b>\$ 300</b>	<b>\$ 6,227</b>

#### TOTAL WATER & WASTEWATER

\$ 10,202 \$ 3,500 \$ 3,550 \$ 3,200 \$ 3,650 \$ 3,500 \$ 27,602

#### Funding Sources

#### Estimated Amount (000's)

Certificates of Obligation Bonds- 2018 (\$2,475, Fund 5508)*	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800
Certificates of Obligation Bonds- 2019 (\$3,550, Fund 5509)*	\$ 3,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,250
Certificates of Obligation Bonds- 2020 (\$3,250, Fund 5510)*	\$ 2,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,875
Certificates of Obligation Bonds- 2022 (\$3,200, Fund TBD)*	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200
EDC Funding RO-7 Sewer Main Project	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77
Future Funding - TBD	\$ -	\$ 3,500	\$ 3,550	\$ 3,200	\$ 3,650	\$ 3,500	\$ 17,400
<b>Total:</b>	<b>\$ 10,202</b>	<b>\$ 3,500</b>	<b>\$ 3,550</b>	<b>\$ 3,200</b>	<b>\$ 3,650</b>	<b>\$ 3,500</b>	<b>\$ 27,602</b>

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

- Future Funding indicates a planned expense which is included in the City's Long Term Financial Plan

# BUDGET FY2022-23

## 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 2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var.	% Var.
<b>BEGINNING FUND BALANCE</b>	\$ 1,263,156	\$ 1,533,330	\$ 1,732,410	\$ 1,732,410	\$ 2,019,707		
<b>OPERATING REVENUES</b>							
Interest Income	\$ 16,689	\$ 7,875	\$ 12,000	\$ 6,626	\$ 9,600	(\$2,400)	-20.00%
Lease Revenue	1,017,021	978,889	913,685	958,614	1,147,691	234,006	25.61%
Gain/Loss on sale of fixed assets	36,460	110,811	40,000	35,000	40,000	-	0.00%
Miscellaneous	12,622	590	2,000	2,000	-	(\$2,000)	-100.00%
Other Sources - Bonds	-	-	-	-	-	-	0.00%
Transfer In	-	-	102,000	602,000	-	(\$102,000)	0.00%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,082,793</b>	<b>\$ 1,098,166</b>	<b>\$ 1,069,685</b>	<b>\$ 1,604,240</b>	<b>\$ 1,197,291</b>	<b>\$ 127,606</b>	<b>11.93%</b>
<b>EXPENDITURES</b>							
Minor Apparatus	\$ 202,631	\$ 71,691	\$ -	\$ -	\$ -	\$ -	0.00%
Motor Vehicles	552,718	655,695	629,400	950,113	1,107,564	478,164	76.0%
Safety Equipment	-	55,901	100,000	83,488	348,221	248,221	248.2%
Office Equipment	-	37,616	219,000	245,316	45,000	(\$174,000)	-79.5%
Miscellaneous	57,269	78,183	16,500	38,026	117,000	100,500	609.1%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 812,619</b>	<b>\$ 899,086</b>	<b>\$ 964,900</b>	<b>\$ 1,316,943</b>	<b>\$ 1,617,785</b>	<b>\$ 652,885</b>	<b>67.66%</b>
<b>NET CHANGE</b>	<b>\$ 270,174</b>	<b>\$ 199,080</b>	<b>\$ 104,785</b>	<b>\$ 287,297</b>	<b>\$ (420,494)</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 1,533,330</b>	<b>\$ 1,732,410</b>	<b>\$ 1,837,195</b>	<b>\$ 2,019,707</b>	<b>\$ 1,599,214</b>		

No Fund Balance goal has been established for this fund.

**EQUIPMENT FUND (0040) - PROPOSED NEW & REPLACEMENT EQUIPMENT**
**FY 2022/23 BUDGET**

	EQUIPMENT REQUESTED:			RECOMMENDED:	NOT RECOMMENDED:	ANNUAL LEASE (Approved Items)
	New (N) Replacement (R)	COST	LIFE			
<b>[130] Information Systems</b>		<b>\$ 92,180</b>				<b>\$ 14,494</b>
50 - Personal Computers	R	45,000	5	X		10,387
IT SUV (Retained)	N	23,590	7	X		4,107
New IT SUV	N	23,590	7		X	-
<b>[199] Non-Departmental</b>		<b>\$ 30,604</b>				<b>\$ 5,328</b>
Facilities Maintenance Vehicle	N	30,604	7	X		5,328
<b>[310/320] Police Department:</b>		<b>\$ 821,247</b>				<b>\$ 174,047</b>
PD Front-Line Mid-Size SUV	R (PD-7940, Unit 1806) *	73,448	4	X		20,610
PD Front-Line Mid-Size SUV	R (PD-3872, Unit 1802) *	79,154	4	X		22,211
PD Front-Line Mid-Size SUV	R (PD-3871, Unit 1801) *	79,154	4	X		22,211
PD Large SUV	R (PD-6861, Unit 1909) *	79,154	4	X		22,211
PD CMV Vehicle with Equip.	R (PD-0684, Unit 807) *	73,448	4	X		20,610
PD Front-Line Motorcycle	R (PD-0186, Unit M1)	32,228	4	X		9,043
PD Administrative Vehicle	R (PD-7448, Unit 1008) *	57,078	7	X		9,937
PD Administrative Vehicle	R (PD-7307, Unit 1007)	52,510	7	X		9,142
PD Community Service Vehicle	R (PD-9665, Unit 903)	47,517	4	X		13,334
PD Front-Line Vehicle	N	79,701	4		X	-
PD Front-Line Vehicle	N	79,701	4		X	-
PACT Patrol Vehicle & Camera System	N	88,154	4	X		24,737
<b>[330] Animal Control:</b>		<b>\$ 115,040</b>				<b>\$ 26,554</b>
New Animal Control Truck	R (AC-5889)	57,520	5	X		13,277
New Animal Control Truck	R (AC-9217)	57,520	5	X		13,277
<b>[340] Fire Department:</b>		<b>\$ 558,706</b>				<b>\$ 88,566</b>
(3) CPR Devices	R	54,078	7	X		9,415
(5) AED/Defibrillators	R	249,143	7	X		43,375
Emergency Cart/Field Vehicle	R (FI-5550)	24,000	10	X		3,166
Fire Rescue Drone	N	21,000	5	X		4,847
New Protective Blocker Truck	N	210,485	10	X		27,763
<b>[410] Parks Department:</b>		<b>\$ 117,000</b>				<b>\$ 22,395</b>
Progator & Sprayer	R (PA-0706)	55,000	5	X		12,695
Compact Utility Loader	N	62,000	8	X		9,700
<b>Total Equipment Requested</b>		<b>\$ 1,734,777</b>				<b>\$ 380,219</b>
<b>Total Proposed For EQ Fund</b>		<b>\$ 1,551,785</b>				<b>\$ 331,383</b>

\* The Department is planning to retain the vehicle after replacement

**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 or the sum of the six (6) largest months of claims for the recent 24- month period 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  
2022-2023**



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

	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var.
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,236,896</b>	<b>\$ 1,729,663</b>	<b>\$ 2,089,134</b>	<b>\$ 2,089,134</b>	<b>\$ 2,021,846</b>		
<b>REVENUES</b>							
Interest	\$ 22,210	\$ 10,995	\$ 10,000	8,368	6,600	(3,400)	-34.00%
Employee contributions	712,377	722,384	738,000	695,251	884,448	146,448	19.84%
City contributions	3,122,960	3,139,781	3,585,600	3,088,720	3,804,076	218,476	6.09%
Retiree/Cobra contributions	53,733	59,468	55,000	59,181	60,000	5,000	9.09%
Miscellaneous income	53,913	210,392	80,000	176,577	110,000	30,000	37.50%
Transfer in	-	-	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 3,965,193</b>	<b>\$ 4,143,019</b>	<b>\$ 4,468,600</b>	<b>\$ 4,028,097</b>	<b>\$ 4,865,124</b>	<b>\$ 396,524</b>	<b>8.87%</b>
<b>EXPENDITURES</b>							
Benefit Administration	\$ 144,732	\$ 88,445	\$ 90,250	\$ 85,045	87,500	(2,750)	-3.05%
Benefit Stop Loss	744,053	808,348	895,440	840,892	1,003,991	108,551	12.12%
Benefit Claim Payments	2,687,173	2,846,159	3,329,499	3,125,076	3,590,052	260,553	7.83%
Other Contractual Services	58,165	40,596	50,000	44,374	50,000	-	0.00%
Miscellaneous	-	-	-	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,634,122</b>	<b>\$ 3,783,548</b>	<b>\$ 4,365,189</b>	<b>\$ 4,095,386</b>	<b>\$ 4,731,543</b>	<b>\$ 366,354</b>	<b>8.39%</b>
<b>NET CHANGE</b>	<b>\$ 331,071</b>	<b>\$ 359,471</b>	<b>\$ 103,411</b>	<b>\$ (67,289)</b>	<b>\$ 133,581</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 1,567,967</b>	<b>\$ 2,089,134</b>	<b>\$ 2,192,545</b>	<b>\$ 2,021,846</b>	<b>\$ 2,155,426</b>		

**Fund Balance Goal is the sum of the six months with the largest claims in a 24-month period**

**Target Reserve:** \$ 1,984,800

# BUDGET FY2022-23

## 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 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 Regional Drainage Detention Fund
- 3000 Park Development Fee Fund

# BUDGET FY2022-23

## 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.

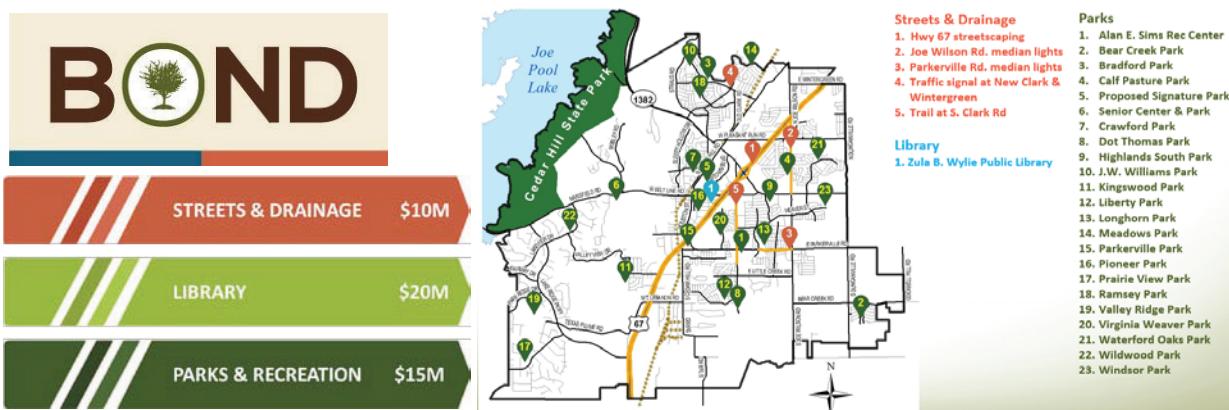
CIP Projects are separated into various funds based on the type of project to be constructed. However, many projects span several funds and may be included in both the General Governmental Capital Projects Funds and the Water and Sewer Capital Projects Funds. For instance, a street reconstruction project 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 FY2022-23

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 2023 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, 2022 marks the fifth year of the bond implementation and several projects have been either completed, in the design phase or in the construction phase. Thus far \$27.6 million has been sold and a planned \$16.9 million to be sold during fiscal year 2023 resulting in a remainder of \$0.5 million of unsold bonds at the end of fiscal year 2023.



# BUDGET FY2022-23

## General Governmental CIP

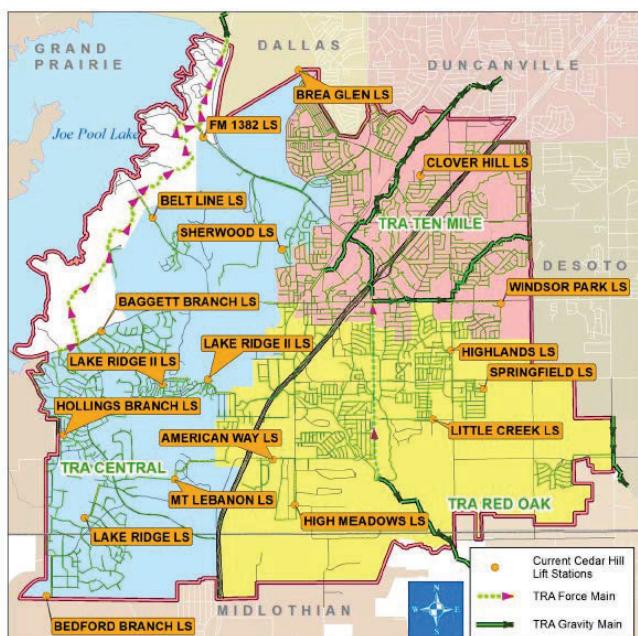
The general governmental projects include street infrastructure, drainage projects, facility improvements, street lighting and illumination as well as parks and trails improvements.

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 \$24.08 million (combination General Obligations (GO) and Certificates of Obligations (CO) in February 2023 for various project including parks, drainage improvements, street projects and the new Library & Signature Park. In FY22 the City issued \$1.35 million in tax notes for public safety equipment; \$12.16 million in CO bonds; and \$9.05 million in GO bonds. (These totals include Water & Sewer CP Bonds.)

## 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 FY2022-23

The **Fiscal Year FY 2022/2023 Capital Budget** and five-year CIP addresses needs of maintenance, compliance, and growth of the water and wastewater systems. The capital budget dedicates \$3.5 million to water and sewer projects in FY 2023 including the Cedar Hill Road water line replacement and Hwy 67/ Lake Ridge interchange water line extensions.

## Summary of Funding Sources for the Capital Improvement Plans

Funding Source	Purpose	Amount (Millions)
2023 General Obligation Bonds	Parks, Streets & Facility Projects	\$16,850
2023 Certificates of Obligation Bonds	Drainage & Streets Projects	3,729
2023 Certificates of Obligation Bonds (Water/Sewer)	Water and Sewer Infrastructure & Capital Projects	3,500
<b><i>The City plans to issue all debt both self-supporting and tax-backed debt in February of 2023</i></b>	<b>Total</b>	<b>\$24,079</b>

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	
Parks & Recreation Facilities	Program to add or upgrade major heavy equipment such as Generators, Fire Engines, Ambulance or Dump Trucks	New tires or routine maintenance for equipment
	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
Streets	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
	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
Drainage	Addition of street lights or conversion of street lights to new fixtures	Replacement or repair of damaged lights
	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 2023 Summary

### Projects Approved For Funding in the 2023 Budget

The following table summarizes the funding sources for each 2023 project. Review the CIP Workshop document for 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.

Capital Project cost in (000's)					
Project Name	Category	Explanation	Funding Source Allocations	FY23 Budget	Future Operating Budget Impact
<b>Roberts Drainage Improvements, Phase I</b>	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.	\$800 - CO Bonds - 2023	800	There is no additional associated O&M cost with this project; the project would simply improve the existing drainage.
<b>Library</b>	Public Facilities	Design and Construct a new Library	\$13,750 - GO Bonds - 2023 \$5,634 - ARPA Funds	19,384	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
<b>HVAC Systems Replacement</b>	Public Facilities	Replace portions of the HVAC systems in the Government Center	\$10 - Cash Reserves	10	There is no additional associated O&M cost with this project; the project would simply improve the existing HVAC system.
<b>Elevator Control Replacement</b>	Public Facilities	Replace the original control system for the elevators in the Government Center	\$30 - Cash Reserves	30	Any additional O&M cost will be reflected in the Government Center Department (195).
<b>Courtroom FF&amp;E Replacement</b>	Public Facilities	Replace furniture in the Municipal Court/Multi-purpose Room in the Government Center	\$10 - Cash Reserves	10	There is no additional associated O&M cost with this project; the project would replace the existing FF&E.
<b>Energy Management Software Replacement</b>	Public Facilities	Replace the software that controls the HVAC, lights, and other electrical systems within the Government Center	\$80 - Cash Reserves	80	Any additional O&M cost will be reflected in the Government Center Department (195).
<b>Neighborhood Parks</b>	Parks	Redesign and Upgrade 12 neighborhood parks	\$350 - GO Bonds - 2023	350	There is no additional associated O&M cost as the parks are already maintained in the Parks Department (410) Budget.

Capital Project cost in (000's)					
Project Name	Category	Explanation	Funding Source Allocations	FY23 Budget	Future Operating Budget Impact
<b>Community Parks</b>	Parks	Redesign and Upgrade 5 community parks	\$500 - GO Bonds - 2023	500	There is no additional associated O&M cost as the parks are already maintained in the Parks Department (410) Budget.
<b>Outdoor Pool</b>	Parks	New Outdoor Pool facility with added slides and amenities	\$2,000 - CDC Fund \$850 - ARPA Funds	2,850	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.
<b>Signature Park</b>	Parks	Develop and construct the community park near the Government Center	\$1,500 - GO Bonds - 2023	1,500	The O&M cost associated with this project is estimated to be reflected in the Parks Department (410) for mowing, landscape maintenance and electricity.
<b>CDC Parks Projects</b>	Parks	Three CDC Parks Projects have been identified by the CDC board	\$424 - CDC Funds	424	Any associated O&M would be reflected in Dpt. 415 or 435
<b>Asphalt &amp; Concrete Street Repair Program</b>	Streets	Repair of Streets identified by Staff	\$500- GO Bonds - 2023	500	There is no additional associated O&M cost with this project as this is schedule street repairs.
<b>Duncanville Rd. &amp; Bear Creek Rd. Intersection</b>	Streets	Street Improvements at Duncanville Rd & Bear Creek	\$650 -CO Bonds - 2023	650	There is no additional associated O&M cost with this project.
<b>Lake Ridge Parkway &amp; Hwy 67 Interchange Project</b>	Streets	Improvements of US Highway 67 at Lake Ridge Parkway (partnership with State of Texas) Multi-Year Local participation	\$279 - CO Bonds - 2023	279	There is no additional associated O&M cost with this project.
<b>Signal/Mobility Master Plan</b>	Streets	The completed Master Plan provided an inventory all signals, identify improvements needed throughout the City to improve signalization and mobility.	\$250 - GO Bonds - 2023	250	Any additional O&M cost will be reflected in the Streets Department (710).
<b>Downtown Parking Improvements</b>	Streets	Implement streets and parking improvements as identified in the Downtown Complete Streets Study	\$2,000 - CO- 2023	2,000	There is no additional associated O&M cost with this project.
<b>Total</b>				<b>29,617</b>	
	GO Bonds	16,850	Parks	5,624	
	CO Bonds	3,729	Streets	3,679	
	Cash Reserves	130	Drainage	800	
	ARPA	6,484	Facilities & Equipment	19,514	
	CDC Funds	2,424			
	<b>Total By Source</b>	<b>29,617</b>	<b>Total by Category</b>	<b>29,617</b>	

**CITY OF CEDAR HILL**  
**Capital Improvement Program**

**5 Year**  
**FY 2023 - 2027**

*Public Facilities & Equipment Projects - Summary*

**Estimated Expenditure (000's)**

<b>Project Name/No.</b>	<b>PY Budgeted</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>Total Estimated Cost</b>
	<b>Amount</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	
1. HVAC System Replacements		\$ 10					\$ 10
2. Elevator Control Replacement		\$ 30					\$ 30
3. Courtroom FF&E Replacement		\$ 10					\$ 10
4. Main Door Hardware Replacement			\$ 20				\$ 20
5. Energy Management Software Replacement		\$ 80					\$ 80
6. Electrical System Replacement				\$ 60			\$ 60
7. Door Hardware Replacement				\$ 10			\$ 10
8. Water Softening System Replacement			\$ 35				\$ 35
9. Council Chamber FF&E Replacement			\$ 20				\$ 20
10. Fire Pump Replacements			\$ 45				\$ 45
11. Generator/ Transfer Switch/ Battery Backup				\$ 400			\$ 400
12. Public Safety- Fire Engine				\$ 900	\$ 900		\$ 1,800
13. Public Safety - Ambulance			\$ 250	\$ 250	\$ 250		\$ 750
<b>Carryover from Previous Years:</b>							
14. Library in the Park	\$ 16,250	\$ 19,384					\$ 35,634
15. Access System Replacement	\$ 300						\$ 300
16. Carpet Replacement	\$ 100						\$ 100
17. Technology	\$ 1,000						\$ 1,000
18. Fire Engine	\$ 900						\$ 900
19. Public Safety Self Contained Breathing Apparatus	\$ 450						\$ 450
20. Hotel & Conference Center *	\$ 7,500						\$ 7,500
21. Public Safety Radios	\$ 2,300						
<b>Total:</b>	<b>\$ 28,800</b>	<b>\$ 19,514</b>	<b>\$ 370</b>	<b>\$ 1,620</b>	<b>\$ 1,150</b>	<b>\$ -</b>	<b>\$ 51,454</b>

**Funding Sources**

**Estimated Amount (000's)**

General Obligation Bonds - 2018	\$ 500						\$ 500
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	\$ 1,100						\$ 1,100
Taxable Bonds - (Fund 2035)*	\$ 7,500						\$ 7,500
General Obligation Bonds - 2022 (2003 Bond Program)	\$ 4,600						\$ 4,600
Certificates of Obligations - 2022	\$ 5,400						\$ 5,400
Tax Notes - 2021	\$ 2,300						\$ 2,300
Tax Notes - 2022	\$ 1,350						\$ 1,350
ARPA Funds (Library)		\$ 5,634					\$ 5,634
Future Funding - TBD		\$ 13,750					\$ 13,750
Cash Reserves		\$ 130					\$ 130
Unfunded			\$ 370	\$ 1,620	\$ 1,150		\$ 3,140
<b>Total:</b>	<b>\$ 28,800</b>	<b>\$ 19,514</b>	<b>\$ 370</b>	<b>\$ 1,620</b>	<b>\$ 1,150</b>	<b>\$ -</b>	<b>\$ 51,454</b>

\* Debt Serviced by Hotel Tax Revenue and is supported by 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.

~ Future Funding indicates a planned expense which is included in the City's Long Term Financial Plan

**CITY OF CEDAR HILL**  
**Capital Improvement Program**

**5 Year**  
**FY 2023-2027**

**Parks Capital Projects - Summary**

**Estimated Expenditure (000's)**

Project Name/No.	PY Budgeted Amount	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total Estimated Cost
<b>Future Funding (TBD)</b>							
1. Dog Park			\$ 500				\$ 500
2. Future Trails			\$ 3,000	\$ 3,000			\$ 6,000
3. Park Improvements			\$ 400	\$ 780			\$ 1,180
4. Downtown Trail Extension to Hwy 67 (Dallas County 7th Call)				\$ 700			\$ 700
5. David Rush Park Design					\$ 75		\$ 75
6. Parkland Acquisition			\$ 350				\$ 350
Subtotal:	\$ -	\$ -	\$ 4,250	\$ 4,480	\$ 75	\$ -	\$ 8,805
<b>Carryover from Previous Years:</b>							
7. Preston Trail	\$ 22						\$ 22
8. Parkland Acquisition *	\$ 1,000						\$ 1,000
9. 2022 Parks Master Plan *	\$ 265						\$ 265
10. Athletic Field Lighting Additions & Conversions *	\$ 467						\$ 467
11. Barnyard Indoor & Outdoor Upgrade*	\$ 126						\$ 126
12. A.E.S Rec. Ctr. HVAC Replacement*	\$ 303	\$ 303	\$ 304				\$ 910
13. A.E.S Rec. Ctr. Roof Replacement*	\$ 121	\$ 121	\$ 121	\$ 121	\$ 121		\$ 605
14. Neighborhood Parks Improvements	\$ 1,875	\$ 350	\$ 450				\$ 2,675
15. Community Parks Improvements	\$ 1,425	\$ 500					\$ 1,925
16. Outdoor Pool***	\$ 7,810	\$ 2,850					\$ 10,660
17. Signature Park & Trail	\$ 4,500	\$ 1,500					\$ 6,000
Total:	\$ 17,914	\$ 5,624	\$ 5,125	\$ 4,601	\$ 196	\$ -	\$ 33,460
<b>Funding Sources</b>							
<b>Estimated Amount (000's)</b>							
Beautification Fund (0317)	\$ 22						\$ 22
TPWD Grant Funding of Pool	\$ 750						\$ 750
General Obligation Bonds - 2018	\$ 1,225						\$ 1,225
General Obligation Bonds - 2019	\$ 4,450						\$ 4,450
General Obligation Bonds - 2020	\$ 3,075						\$ 3,075
CDC Funded	\$ 2,282	\$ 2,424	\$ 425	\$ 121	\$ 121		\$ 5,373
Certificates of Obligation - 2022	\$ 3,160						\$ 3,160
General Obligation Bonds - 2022	\$ 2,950						\$ 2,950
ARPA Funds (Outdoor Pool Project)		\$ 850					\$ 850
Future Funding ~		\$ 2,350	\$ 450				\$ 2,800
Unfunded Project			\$ 4,250	\$ 4,480	\$ 75		\$ 8,805
Total:	\$ 17,914	\$ 5,624	\$ 5,125	\$ 4,601	\$ 196	\$ -	\$ 33,460

\* CDC Board formally approved funding on June 24, 2021.

~ Future Funding indicates a planned expense which is included in the City's Long Term Financial Plan

\*\*\*CDC Funding \$2.0 Million in FY23

**CITY OF CEDAR HILL**  
**Capital Improvement Program**

**5 Year**  
**FY 2023-2027**

*Streets Capital Projects - Summary*

**Estimated Expenditure (000's)**

Project Name/No.	PY Budgeted Amount	FY		FY		FY		FY		Total Estimated Cost
		2022-23	2023-24	2024-25	2025-26	2026-27				
<b>2017 BOND PROGRAM FUNDS</b>										
1. Asphalt & Concrete Street Repair Program		\$ 500								\$ 500
2. Duncanville Rd & Bear Creek Rd. Intersection		\$ 650								\$ 650
Subtotal:	\$ -	\$ 1,150	\$ -	\$ -	\$ -	\$ -				\$ 1,150
<b>FUTURE FUNDING: (TBD)</b>										
3. Lake Ridge Parkway & Hwy 67 Interchange Project		\$ 279	\$ 279	\$ 279	\$ 279	\$ 279				\$ 1,116
4. Downtown Parking Improvements		\$ 2,000								\$ 2,000
5. Downtown Infrastructure Future Phases			\$ 4,000	\$ 1,000	\$ 4,000	\$ 1,000				\$ 10,000
6. Asphalt & Concrete Street Repair Program			\$ 1,250		\$ 1,250					\$ 2,500
7. Duncanville Rd Widening (7th Call-\$10,450,000)			\$ 2,000	\$ 4,000	\$ 4,450					\$ 10,450
Subtotal:	\$ -	\$ 2,279	\$ 7,529	\$ 5,279	\$ 9,979	\$ 1,000				\$ 26,066
<b>Carryovers from Previous Year:</b>										
8. Asphalt & Concrete Street Repair Program (S. Joe Wilson Road)	\$ 1,250									\$ 1,250
9. Lake Ridge Parkway & Hwy 67 Interchange Project (Annual Payments to TXDOT FY22-26)	\$ 279									\$ 279
10. Asphalt & Concrete Street Repair Program (PW21-0002)	\$ 1,000									\$ 1,000
11. Downtown Street Reconstruction (PW20-0001)	\$ 4,000									\$ 4,000
12. Street Lighting Improvements (Minor Streets) (PW19-0005)	\$ 200									\$ 200
13. Signal/Mobility Master Plan (PW18-0016)	\$ 400	\$ 250								\$ 650
14. Signal @ Wintergreen Rd & New Clark Rd (PW09-0043)	\$ 489									\$ 489
15. US Hwy-67 Landscape Project (PW17-0008)	\$ 500									\$ 500
16. Safe Routes to School (PW18-0004)	\$ 678									\$ 678
17. Illuminated Street Name Signs (PW17-0011) (TXDOT Intersections)	\$ 600									\$ 600
18. Joe Wilson Rd. Improvements at Hwy 67 (PW18-0020)(Fuel City)	\$ 2,000									\$ 2,000
Total:	\$ 11,396	\$ 3,679	\$ 7,529	\$ 5,279	\$ 9,979	\$ 1,000				\$ 38,862

Funding Sources	Estimated Amount (000's)						
General Obligation Bonds - 2018 (\$2,050*)	\$ 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	\$ 600						\$ 600
General Obligation Bonds- 2022 (\$1,500)	\$ 1,500						\$ 1,500
Certificates of Obligation Bonds- 2022	\$ 279						\$ 279
General Obligation Bonds- 2023 (\$750)	\$ -	\$ 750					\$ 750
Certificates of Obligation Bonds- 2023	\$ -	\$ 650					\$ 650
Unfunded Project	\$ -	\$ 2,279	\$ 7,529	\$ 5,279	\$ 10,479	\$ 1,000	\$ 26,566
Total:	\$ 11,396	\$ 3,679	\$ 7,529	\$ 5,279	\$ 10,479	\$ 1,000	\$ 39,362

\* Original Bond Sale Amount

~ Future Funding indicates a planned expense which is included in the City's Long Term Financial Plan

**CITY OF CEDAR HILL**  
**Capital Improvement Program**

**5 Year**  
**FY 2023-2027**

*Drainage Capital Projects - Summary*

***Estimated Expenditure (000's)***

<b>Project Name/No.</b>	<b>PY Budgeted</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>FY</b>	<b>Total Estimated Cost</b>
	<b>Amount</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	
1. Roberts Drainage Improv. Phase I Constuction	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 800
2. Downtown Reg. Detention	\$ -	\$ -	\$ 500	\$ 700	\$ -	\$ -	\$ 1,200
<b>Carryover from Previous Years:</b>							
3. Roberts Drainage Improv. Phase I Design	\$ 125						\$ 125
<b>Total:</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 500</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>

***Funding Sources***      ***Estimated Amount (000's)***

Certificates of Obligation Bonds - 2022	\$ 125						\$ 125
Future Funding ~	\$ -	\$ 800	\$ 500	\$ 700			\$ 2,000
<b>Total:</b>	<b>\$ 125</b>	<b>\$ 800</b>	<b>\$ 500</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,125</b>

~ Future Funding indicates a planned expense which is included in the City's Long Term Financial Plan

## **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 building maintenance including emergency and unforeseen repairs to City buildings such as HVAC systems and roofs.



### **PROPOSED BUDGET FY 2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	\$ 184,438	\$ 287,659	\$ 1,389,238	\$ 1,389,238	\$ 3,394,511		
<b>REVENUES</b>							
Interest income	3,221	1,578	250	5,273	7,600	7,350	2940%
Interfund transfer in	100,000	1,100,000	-	2,000,000	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>103,221</b>	<b>1,101,578</b>	<b>250</b>	<b>2,005,273</b>	<b>7,600</b>	<b>7,350</b>	<b>2940%</b>
<b>EXPENDITURES</b>							
Capital	-	-	-	-	-	-	0%
Transfer to Another Fund	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NET CHANGE</b>	<b>103,221</b>	<b>1,101,578</b>	<b>250</b>	<b>2,005,273</b>	<b>7,600</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 287,659</b>	<b>\$ 1,389,238</b>	<b>\$ 1,389,488</b>	<b>\$ 3,394,511</b>	<b>\$ 3,402,111</b>		

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

This is 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 2022-2023**

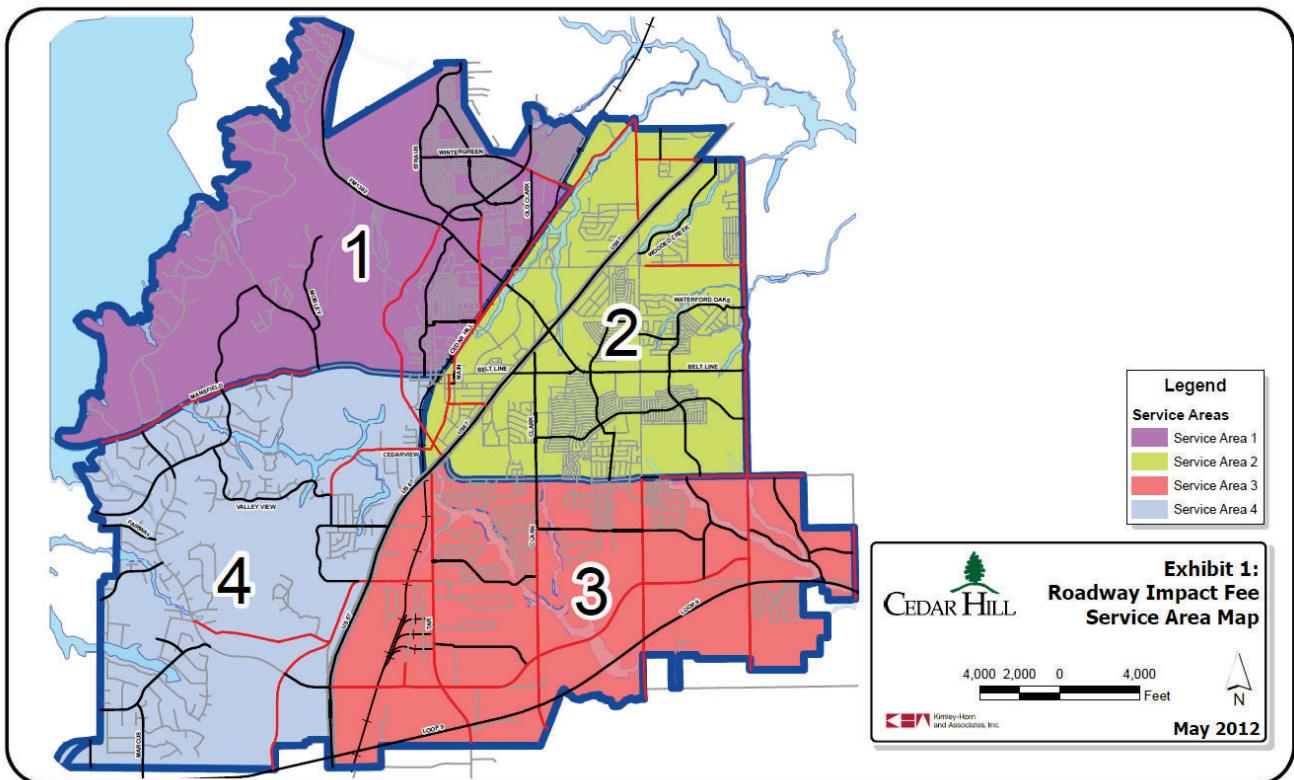
**Street Impact Fees**  
**Revenue, Expenses and Changes in Fund Balance**  
**Summary of Funds (2511 - 2514) - All Zones**



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
<b>BEGINNING FUND BALANCE</b>	\$ 4,609,571	\$ 4,909,918	\$ 4,711,357	\$ 4,711,357	\$ 5,661,261		
<b>REVENUES</b>							
Interest income	63,661	41,314	3,900	33,614	42,971	39,071	1002%
Street Impact Fees	236,686	299,126	260,000	1,922,969	2,415,581	2,155,581	829%
Transfer from another fund	-	-	-	-	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>300,347</b>	<b>340,440</b>	<b>263,900</b>	<b>1,956,583</b>	<b>2,458,552</b>	<b>2,194,652</b>	<b>832%</b>
<b>EXPENDITURES</b>							
Transfer to Debt Service Fund	-	539,000	210,000	610,000	350,000	140,000	67%
Street Impact Fee Study	-	-	166,668	-	260,000	93,332	56%
Land	-	-	-	396,679	-	-	0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>539,000</b>	<b>376,668</b>	<b>1,006,679</b>	<b>610,000</b>	<b>233,332</b>	<b>62%</b>
<b>NET CHANGE</b>	<b>300,347</b>	<b>(198,560)</b>	<b>(112,768)</b>	<b>949,904</b>	<b>1,848,552</b>	<b>1,961,320</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,909,918</b>	<b>\$ 4,711,357</b>	<b>\$ 4,598,589</b>	<b>\$ 5,661,261</b>	<b>\$ 7,509,813</b>	<b>\$ 1,961,320</b>	<b>\$ -</b>

# BUDGET FY2022-23

## STREET IMPACT FEES MAP



## **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 2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	\$ 1,747,005	\$ 1,903,109	\$ 2,840,118	\$ 2,840,118	\$ 2,875,768		
<b>REVENUES</b>							
Interest income	31,604	12,509	6,000	11,150	16,800	10,800	180%
Miscellaneous income	24,500	24,500	24,500	24,500	24,500	-	0%
Transfer in from the General Fund	100,000	900,000	-	-	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 156,104</b>	<b>\$ 937,009</b>	<b>\$ 30,500</b>	<b>\$ 35,650</b>	<b>\$ 41,300</b>	<b>\$ 10,800</b>	<b>35%</b>
<b>EXPENDITURES</b>							
Transfer to the General Fund	-	-	-	-	-	-	0%
PID Project	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE</b>	<b>156,104</b>	<b>937,009</b>	<b>30,500</b>	<b>35,650</b>	<b>41,300</b>		
<b>ENDING FUND BALANCE *</b>	<b>\$ 1,903,109</b>	<b>\$ 2,840,118</b>	<b>\$ 2,870,618</b>	<b>\$ 2,875,768</b>	<b>\$ 2,917,068</b>		

\* The ending fund balance is adjusted to the ending cash balance for budget presentation only.

\*\* 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 \$356,689. 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.

<u>Payments to date are as follows for the PID Wall:</u>	<u>Running Balance</u>
FY2018-2019 \$20,000	\$336,689
FY2019-2020 \$24,500	\$312,189
FY2020-2021 \$24,500	\$287,689
FY2021-2022 \$24,500	\$263,189
FY2022-2023 \$24,500 (budgeted)	\$238,689

## **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**  
**2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	<b>\$ 382,713</b>	<b>\$ 390,235</b>	<b>\$ 392,376</b>	<b>\$ 392,726</b>	<b>\$ 393,555</b>		
<b>REVENUES</b>							
Interest income	7,522	2,141	350	1,629	2,100	1,750	500%
Transfer in from the General Fund	-	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>7,522</b>	<b>2,141</b>	<b>350</b>	<b>1,629</b>	<b>2,100</b>	<b>1,750</b>	<b>500%</b>
<b>EXPENDITURES</b>							
Transfer to the General Fund	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NET CHANGE</b>	<b>7,522</b>	<b>2,141</b>	<b>350</b>	<b>1,629</b>	<b>2,100</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 390,235</b>	<b>\$ 392,376</b>	<b>\$ 392,726</b>	<b>\$ 394,355</b>	<b>\$ 395,655</b>		

## **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 2022-2023**

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



ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	<b>\$ 946,461</b>	<b>\$ 706,960</b>	<b>\$ 693,443</b>	<b>\$ 693,443</b>	<b>\$ 613,381</b>	
<b>REVENUES</b>						
Interest income	16,053	3,842	1,000	2,828	3,600	\$ 2,600 260%
Transfer in	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>16,053</b>	<b>3,842</b>	<b>1,000</b>	<b>2,828</b>	<b>3,600</b>	<b>2,600 260%</b>
<b>EXPENDITURES</b>						
Special Services	255,554	17,359	13,970	82,890	-	(13,970) -100%
Transfer to the General Fund	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>255,554</b>	<b>17,359</b>	<b>13,970</b>	<b>82,890</b>	<b>-</b>	<b>(13,970) -100%</b>
<b>NET CHANGE</b>	<b>(239,501)</b>	<b>(13,517)</b>	<b>(12,970)</b>	<b>(80,062)</b>	<b>3,600</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 706,960</b>	<b>\$ 693,443</b>	<b>\$ 680,473</b>	<b>\$ 613,381</b>	<b>\$ 616,981</b>	

## **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 2022-2023**

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



	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	<b>\$ 574,706</b>	<b>\$ 586,176</b>	<b>\$ 1,589,392</b>	<b>\$ 1,589,392</b>	<b>\$ 1,600,237</b>		
<b>REVENUES</b>							
Interest income	11,469	3,216	500	10,845	12,000	11,500	2300%
Transfer in from the General Fund	-	1,000,000	-	-	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 11,469</b>	<b>\$ 1,003,216</b>	<b>\$ 500</b>	<b>\$ 10,845</b>	<b>\$ 12,000</b>	<b>\$ 11,500</b>	<b>2300%</b>
<b>EXPENDITURES</b>							
Transfer to the General Fund	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NET CHANGE</b>	<b>11,469</b>	<b>1,003,216</b>	<b>500</b>	<b>10,845</b>	<b>12,000</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 586,176</b>	<b>\$ 1,589,392</b>	<b>\$ 1,589,892</b>	<b>\$ 1,600,237</b>	<b>\$ 1,612,237</b>		

## **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 2022-2023**

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



ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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**\$ 94,413 \$ 95,650 \$ 111,247 \$ 111,247 \$ 195,535**

**REVENUES**

Interest income	1,237	597	100	778	900	800	800%
Developer Contributions	-	15,000	-	83,510	-	-	-
Transfer in from the General Fund	-	-	-	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>1,237</b>	<b>15,597</b>	<b>100</b>	<b>84,288</b>	<b>900</b>	<b>800</b>	<b>800%</b>

**EXPENDITURES**

Transfer to the General Fund	-	-	-	-	-	-	-
Comp Plan Studies	-	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>-</b>						

<b>NET CHANGE</b>	<b>1,237</b>	<b>15,597</b>	<b>100</b>	<b>84,288</b>	<b>900</b>		
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<b>ENDING FUND BALANCE</b>	<b>\$ 95,650</b>	<b>\$ 111,247</b>	<b>\$ 111,347</b>	<b>\$ 195,535</b>	<b>\$ 196,435</b>		
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**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 2022-2023**

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

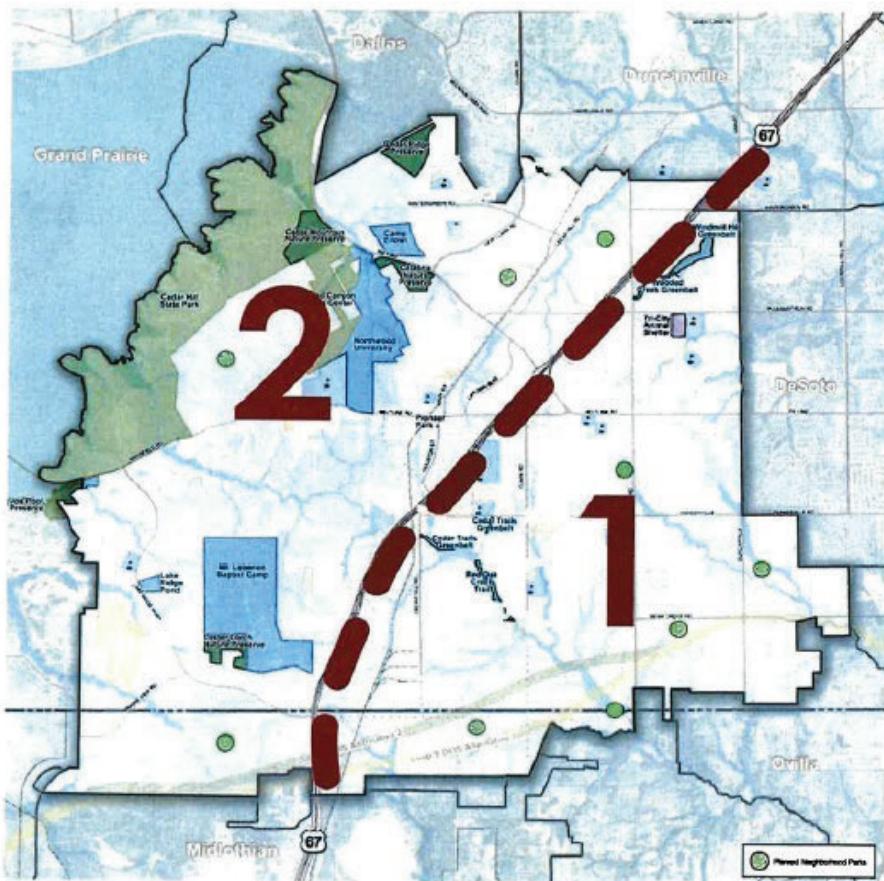


	ACTUAL 2019-2020	ACTUAL 2020-2021	BUDGET 2021-2022	ESTIMATED 2021-2022	PROPOSED 2022-2023	\$ Var	% Var
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<b>BEGINNING FUND BALANCE</b>	\$ 141,841	\$ 42,204	\$ 50,330	\$ 50,330	\$ 167,216		
<b>REVENUES</b>							
Interest income	2,130	510	57	506	576	519	911%
Fees	21,059	7,616	57,700	116,380	245,000	187,300	325%
Miscellaneous Income	141,417	-	-	-	-	-	0%
<b>TOTAL OPERATING REVENUES</b>	<b>164,606</b>	<b>8,126</b>	<b>57,757</b>	<b>116,886</b>	<b>245,576</b>	187,819	325%
<b>EXPENDITURES</b>							
Playground Improvements	144,576	-	-	-	-	-	0%
Buildings and other Improvements	8,250	-	-	-	-	-	0%
Transfers to Another Fund	111,417	-	-	-	-	-	0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>264,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	0%
<b>NET CHANGE</b>	<b>(99,637)</b>	<b>8,126</b>	<b>57,757</b>	<b>116,886</b>	<b>245,576</b>		
<b>ENDING FUND BALANCE</b>	<b>\$ 42,204</b>	<b>\$ 50,330</b>	<b>\$ 108,087</b>	<b>\$ 167,216</b>	<b>\$ 412,792</b>		

# BUDGET FY2022-23

## PARKS DEVELOPMENT FEES MAP



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### Ordinance No.2019-694

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

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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

# BUDGET FY2022-23

## Other Information

### Other Information

- Statistical Information
- Links to Other Information
- Glossary



## STATISTICAL INFORMATION

FORM OF GOVERNMENT ..... Home Rule Charter, Council/Manager

YEAR OF INCORPORATION ..... 1938

YEAR CITY CHARTER ADOPTED ..... 1975

LAND AREA ..... 36 square miles  
(with approximately 50% undeveloped)

### PUBLIC SAFETY

POLICE STATIONS ..... 2  
FIRE STATIONS ..... 4

### PUBLIC WORKS

STREETS and ALLEYS (maintained by City) ..... 335 miles  
NUMBER of STREET LIGHTS ..... 2,665  
STORM SEWERS MILES ..... 78

### WATER & SEWER

- Number of Consumers ..... 16,564
- Average Daily Consumption ..... 5.7 mgd
- Water Mains ..... 318 miles
- Sanitary Sewer Mains ..... 246 miles
- Lift Stations ..... 18

### LIBRARY

- Card Holders ..... 23,144
- Circulation ..... 208,384
- Library Outreach Programs ..... 658

### PARKS & RECREATION

- Number of City Parks ..... 33
- Acres of Public Park Land ..... 3,729
- Lighted Ball Diamonds ..... 23
- Lightning Detectors ..... 6

Sources: City Departments – YE FY 2021

**EDUCATION (Public Schools): CEDAR HILL INDEPENDENT SCHOOL DISCTRICT - CHISD**

- Number of Schools ..... 13
- Number of Teachers..... 455
- Number of Students Enrolled ..... 7,625
- Number of District Employees (FTE) ..... 900
- Average Daily Attendance ..... 7,625
- CHISD Total Tax Rate ..... \$1.306 per \$100 Valuation

Source: Cedar Hill Independent School District, CAFR YE 6/30/2020

**ECONOMIC DEVELOPMENT**

Principal Employers	Est. # Employees	Rank	Workforce%
Wal-Mart Supercenter	250	1	0.89%
Total Highway Maintenance	250	2	0.89%
JC Penney, Distribution Center	240	3	0.86%
Super Target	220	4	0.79%
Dillard's	144	5	0.51%
JC Penney, Department Store	135	6	0.48%
DMI Corporation	130	7	0.46%
Home Depot	130	8	0.46%
MJB Wood Group/Precision Wood	125	9	0.45%
P&W Quality Machine, Inc	115	10	0.41%
<b>Total</b>	<b>1,739</b>		<b>6.20%</b>

**BOND RATING**

Moody's : Aa2

Standards and Poor (S&P): AA

# BUDGET FY 2022-2023

## Links to other Information

- [Fund Balance Policy](#)
- [Current Investment Policy – R21-638 10/26/2021](#)
- [Budget Ordinances](#)
  - [FY23 Tax Rate: ORD.# 2022-773](#)
  - [FY23 Ratifying the Property Tax Revenue: ORD.# 2022-774](#)
  - [FY23 Operating Budget Ordinance: ORD.# 2022-771](#)
  - [FY23 5-Year Capital Improvement Plan Budget: ORD. # 2022-772](#)
  - [PID 1 - High Pointe PID FY23 Budget & 5- Year Service Plan: ORD. # 2022-768](#)
  - [PID 2 - Waterford Oaks PIDFY23 Budget & 5-Year Service Plan: ORD. # 2022-769](#)
  - [PID 3 – Winding Hollow PID FY23 Budget & 5-Year Service Plan: ORD. # 2022-767](#)
  - [PID 4 - Windsor Park PID FY23 Budget & 5-Year Service Plan: ORD. # 2022-770](#)
  - [PID 5 – Cedar Crest PID Budget & 5-Year Service Plan: ORD. # 2022-766](#)
- [Detailed Tax Calculation](#)
- [FY2023 Water & Sewer CIP Presentation](#)
- [FY2023 Streets, Drainage, Parks & Facilities CIP Presentation](#)
- [Long Term Financial Plan](#)

# 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

**EOC** - 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 1<sup>st</sup> to September 30<sup>th</sup> 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 1FTE 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 1<sup>st</sup> 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.