

# **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.

## 2015 Budget Calendar

DAY/DATE	EVENT
Wednesday, March 19 <sup>th</sup>	2015 Budget Kick-Off Meeting
April 2 <sup>nd</sup> - May 3 <sup>rd</sup>	Budget Team interviews department director's financial projections
<b>Tuesday, April 1<sup>st</sup></b>	<b>City Council Streets, Facilities and Park's - Capital Improvement Workshop</b>
May 5 <sup>th</sup> - June 6 <sup>th</sup>	City Manager interviews department directors
<b>Tuesday, May 6<sup>th</sup></b>	<b>City Council Water and Sewer Capital Improvement Workshop</b>
Friday, June 13 <sup>th</sup>	City Secretary post 72-hour notice for City Council Preliminary Workshop Meeting
<b>Tuesday, June 17<sup>th</sup></b>	<b>Preliminary 2015 Budget Workshop with City Council</b>
June 18 <sup>th</sup> - June 27 <sup>th</sup>	Budget Team makes revisions from Preliminary Budget Workshop
<b>June 30<sup>ht</sup> - July 2<sup>rd</sup></b>	<b>RESERVED FOR CITY MANAGER ANALYSIS</b>
Thursday, July 3 <sup>rd</sup>	Deadline for all budget decisions
July 7 <sup>th</sup> - July 17 <sup>th</sup>	Budget Analyst makes changes for City Council Workshop
Friday, July 18 <sup>th</sup>	Proposed budget (draft) delivered to Budget Team
Friday, July 25 <sup>th</sup>	Dallas County Appraisal District and Ellis County Appraisal provide taxable values
Monday July 28 <sup>th</sup>	Proposed budget delivered to Council Members
Tuesday, August 5 <sup>th</sup>	City Secretary post 72-hour notice for City Council 2014 Workshop Meeting.

Date	EVENT (continued)
Friday & Saturday, August 8 <sup>th</sup> 9 <sup>th</sup>	City Council Workshop - Cedar Hill Government Center, 285 Uptown Boulevard - Fourth Floor Conference Room; (August 9 <sup>th</sup> if necessary)
Friday, August 8 <sup>th</sup>	City Secretary posts 72-hour Notice of City Council Meeting to discuss tax rate, set public hearing, and take record vote
Tuesday, August 12 <sup>nd</sup>	Present Effective, Rollback Tax Rate, Schedules and Fund Balances to City Council. City Council to discuss Tax Rate. If proposed Tax Rate exceeds the Effective Rate or the Rollback Rate, take record vote and schedule required public hearings on proposed Tax Rate.
Wednesday, August 13 <sup>th</sup>	Deadline to provide newspaper with Notice of Rates and Hearings as quarter-page in newspaper. (Streamline notification new for 2014, no later than Sept 1, but before hearing), Deadline for Public Notice of Meeting to Adopt Budget.
Friday, August 15 <sup>th</sup>	Newspaper publishes Notices.
Friday, August 22 <sup>nd</sup>	City Secretary posts 72-hour notice for first public hearing; Last day to file copy of Budget with City Secretary
Tuesday, August 26 <sup>th</sup>	<b>First public hearing</b>
Friday, August 29 <sup>th</sup>	City Secretary posts 72-hour notice for second public hearing;
Tuesday, September 2 <sup>nd</sup>	<b>Second public hearing (Special Session) 3-14 days to adopt Tax Rate.)</b>
Friday, September 5 <sup>th</sup>	City Secretary posts 72-hour notice for meeting at which City Council will adopt tax rate, adopt budget, ratify tax increase
Tuesday, September 9 <sup>th</sup>	<b>Public Hearing on Budget; adopt Budget; adopt Tax Rate; ratify tax increase</b>
Friday, September 12 <sup>th</sup>	File adopted Budget with City Secretary; City Secretary to file Budget with County Clerk
Monday, September 15 <sup>th</sup>	Last day to adopt without further notifications.



# BUDGET HIGHLIGHTS

## AD VALOREM TAX RATES

This budget is based upon the estimated effective tax rate of \$0.69876, which is the same tax rate as FYE 2014. The effective Maintenance & Operations (M&O) tax rate is estimated at \$0.51270 and the Interest and Sinking (I&S) tax rate is \$0.18606.

Every year, the City receives the total value of all property in which taxes will be assessed from the Dallas and Ellis Central Appraisal Districts. The total taxable value this year is projected to increase by 5.48% from \$2,702,074,018 to \$2,850,186,356. The increase in taxable value totals \$148,112,338. New construction is estimated at \$29,318,719 and revaluations of existing property is estimated to increase by \$118,793,619. General Fund property tax revenue for 2014-2015 is projected to increase by \$759,372 or 5.48% when compared to 2013-2014 budgeted revenues.

## GENERAL FUND REVENUES

Comparing FYE 14 Budget to FYE 15 Proposed, Total General Fund revenues are projected to increase by \$1,489,557 or 5.1% primarily due to increased property tax collections. Included in the current year's revenues are transfers from the Street Construction Fund totaling \$412,000. Changes from the previous year's budget in General Fund revenues are discussed below.

**Sales Tax** – Fiscal Year 2014-2015 sales & mixed use tax is estimated to increase by \$277,160 or 4% versus the FYE 2014 budget. When the 2014-2015 budgeted sales tax of \$7,206,190 is compared to the current 2013-2014 estimate of \$6,944,000, it represents a 3.78% increase.

**Franchise Taxes** – Total franchise taxes are projected to increase by \$275,540 or 8% versus the 2013-2014 budget.

**Administrative Services Revenue** – This revenue source is projected to increase by \$33,430 or 8.8% versus the 2013-2014 budget.

**Public Safety Revenue** – This revenue source is projected to decrease by \$89,325 or 2.5% when compared to the 2013-2014 budget. This decrease is primarily due to lower grant revenue, fines, forfeitures.

**Community Development Revenues** – These revenues are projected to increase by \$173,110 or 26.6% when compared to the 2013-2014 budget primarily due to increased Licenses and Permits revenue and new charges for services in Parks department.

**Public Works Revenue** – This revenue source is unchanged.

**Interfund Transfer** – The proposed transfers of \$412,000 discussed above are needed to keep the General Fund's fund balance at or above the 25% fund balance policy.

## COMPENSATION PLAN

The proposed budget includes funding for a market adjustment for sworn public safety personnel on October 1, 2014. The budget also includes a 3% merit increase for all general employees.

The City offers employees two medical plans, a PPO and a high deductible Health Savings Account (HSA) plan. The City went out to bid to try to control costs and saved over \$371,000. This process successfully reduced the potential increase from 18.6% to 7.63%. A majority of the increase is being passed on to the employees and the premium increase will depend on the plan selected.

## GENERAL FUND EXPENDITURES

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

### ADMINISTRATIVE SERVICES

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

The **Information Technology Department's** proposed budget includes the addition of an IT Analyst dedicated to the Police and Fire departments. The proposed budget also includes replacing 30 desktop computers, ten laptops for the Police department patrol vehicles and two virtual servers.

## PUBLIC SAFETY

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

The **Police Department's** budget includes replacing two frontline patrol vehicles. The Police and Community Team unit and related expenses are illustrated in the Crime Control and Prevention District budget.

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

The **Fire Department's** proposed budget includes replacing one ambulance, three Lifepak Defibrillators, and one Automatic External Defibrillator (AED) at the Grady Lamb building.

The **Emergency Management Department's** proposed budget includes the replacement of one outdoor warning tornado siren.

The **Animal Shelter Department's** proposed budget includes replacing one washer and one dryer.

## COMMUNITY DEVELOPMENT

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

The **Parks Department's** budget includes replacing three pickup trucks and three zero-turning-radius mowers.

The **Neighborhood Service's** budget includes a full-time Neighborhood Services Coordinator to enhance the City's neighborhoods.

## PUBLIC WORKS

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

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

The **Fleet Maintenance Department's** proposed budget includes replacing three tool chests.

## SPECIAL REVENUE FUNDS

The **Forfeiture Fund** tracks forfeited drug funds dedicated to Police Department use. The proposed budget is \$30,000.

The **Animal Shelter Fund** accounts for funds dedicated by the three (3) participating cities for capital improvements. The proposed budget is \$14,300.

The **Animal Shelter Donation Fund** accounts for donations dedicated to Animal Shelter use. This fund has a proposed budget of \$14,250.

The **Library Fund** tracks funds donated to the Library. The proposed budget for this fund is \$35,000.

The **Hotel Occupancy Tax Fund** accounts for occupancy taxes collected from hotels and motels. A budget of \$197,375 is proposed for this year and reflects increased activities to promote tourism.

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

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

The **Police Reserve Pension Fund** accounts for the funds set aside to fund the benefit plan for Police Reserve Officers. The proposed budget for this fund is \$17,920.

The **Landscape Beautification Fund** accounts for the funds generated by the solid waste disposal contract. The proposed budget is \$2,320,000 and will continue to fund a Parks' Landscape Beautification Crew.

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

The **Traffic Safety (Red Light Camera) Fund** includes the proposed budget of \$555,450. This budget provides funding for City staff to administer the red light camera program, payments to the red light camera vendor and remittance to the State for the portion of the fee that legislation requires. The budget also includes \$200,000 for capital programs eligible for funding from this revenue source.

The **Community Development Corporation Fund** includes the \$4,469,283 budget recommended by the Community Development Corporation Board of Directors.

The **Economic Development Corporation Fund** includes the \$8,531,092 budget recommended by the Economic Development Corporation Board of Directors, and provides funding for the addition of a Full Time Marketing Manager.

The **Crime Control and Prevention District Fund** includes \$920,000 to fund the PACT unit and related expenses.

## DEBT SERVICE

The **Debt Service Fund** accounts for property tax revenues assessed to pay tax-supported debt. The debt service tax rate remains at \$0.18606. Debt service expenditures are budgeted for \$8,150,650 for the 2014-2015 Fiscal Year.

## GENERAL GOVERNMENTAL CAPITAL FUNDS

The **Restricted Parks Fund** accounts for resources from Park Dedication Fees. These funds are restricted to use in specific portions of the City.

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

The **Street Construction Fund** tracks the resources set aside for future street repair and reconstruction. This fund will transfer \$412,000 back to the General Fund.

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

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

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

The **Capital Recovery Fees Status Report** provides a status report on the amount of fees collected and available for debt service on streets as of May 2014.

## EQUIPMENT FUND

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

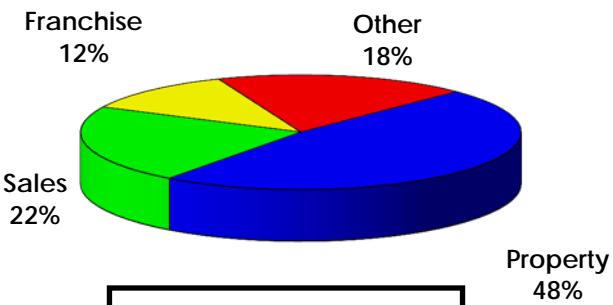
A total of \$646,550 of replacement equipment is included in the proposed budget.

**REVIEW OF TAX PER CAPITA  
FOR DALLAS COUNTY CITIES  
USING 2013-2014 TAX RATES**

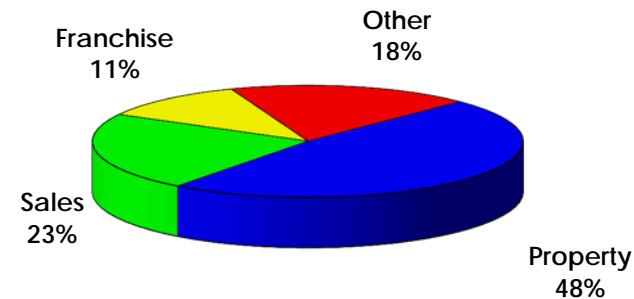
CITY	Populations 2013 Estimate	Valuations Property	Rate M & O	Rate I & S	Rate Total Tax	Lowest		Lowest	
						to Highest- Tax Rate	Per Capita	Per Capita	to Highest- Per Capita
Cockrell Hill	4,287	87,948,846	0.8119050	0.0000000	0.8119	24	\$166.56	1	
Balch Springs	25,024	650,463,965	0.6739230	0.0960770	0.7700	20	\$200.15	2	
Seagoville	15,519	459,726,300	0.6929550	0.0208390	0.7138	16	\$211.45	3	
Mesquite	143,484	5,218,107,599	0.4595300	0.1804700	0.6400	11	\$232.75	4	
Wilmer	4,050	243,895,068	0.3485640	0.0408740	0.3894	3	\$234.52	5	
Glenn Heights	11,763	390,879,178	0.6789140	0.1160860	0.7950	22	\$264.17	6	
Garland	234,556	10,146,680,853	0.3940000	0.3106000	0.7046	15	\$304.80	7	
Duncanville	39,605	1,640,974,417	0.6911890	0.0672580	0.7584	19	\$314.25	8	
Hutchins	5,396	256,747,348	0.5660160	0.1248910	0.6909	13	\$328.74	9	
Lancaster	38,071	1,468,815,516	0.6012000	0.2663000	0.8675	25	\$334.69	10	
Grand Prairie	183,372	9,842,362,530	0.4848920	0.1851060	0.6700	12	\$359.62	11	
Rowlett	58,043	3,116,499,000	0.5047730	0.2424000	0.7472	17	\$401.18	12	
Cedar Hill	46,663	2,700,255,614	0.5127000	0.1860600	0.6988	14	\$404.35	13	
DeSoto	51,483	2,877,357,291	0.5303000	0.2271000	0.7574	18	\$423.31	14	
Sachse	22,026	1,300,626,676	0.5426940	0.2281250	0.7708	21	\$455.17	15	
Carrollton	126,700	9,435,373,063	0.4144470	0.2034280	0.6179	8	\$460.13	16	
Irving	228,653	18,048,192,738	0.4452000	0.1534000	0.5986	7	\$472.49	17	
Dallas	1,257,676	87,251,522,141	0.5601000	0.2369000	0.7970	23	\$552.92	18	
Sunnyvale	5,651	805,077,424	0.3177450	0.0902170	0.4080	4	\$581.21	19	
Richardson	104,475	10,505,682,344	0.3653100	0.2698500	0.6352	9	\$638.70	20	
Farmers Branch	31,664	3,845,391,617	0.4986810	0.0544190	0.5531	5	\$671.70	21	
University Park	23,992	5,899,777,154	0.2743200	0.0000000	0.2743	2	\$674.57	22	
Coppell	40,342	5,229,929,021	0.4375000	0.2000000	0.6375	10	\$826.45	23	
Highland Park	8,862	4,598,788,373	0.2200000	0.0000000	0.2200	1	\$1,141.65	24	
Addison	15,407	3,490,007,698	0.3587650	0.2130350	0.5718	6	\$1,295.25	25	

\* Estimated 2013 population, source US Census Bureau  
Cities of Cockrell Hill and Wilmer populations reflect City's estimate

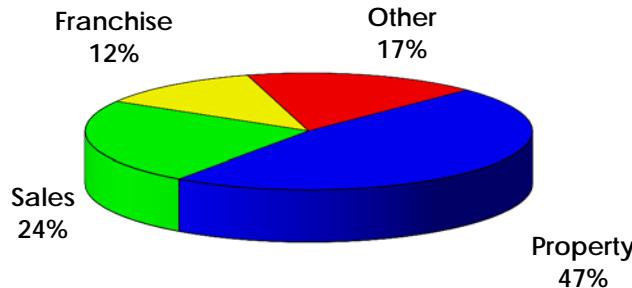
## GENERAL FUND REVENUE



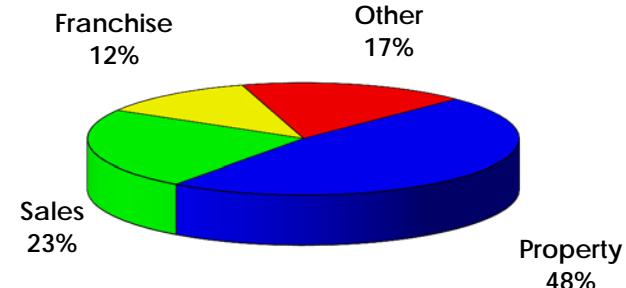
**FYE 12 Actual**  
**\$28,859,915**



**FYE 13 Actual**  
**\$28,811,376**

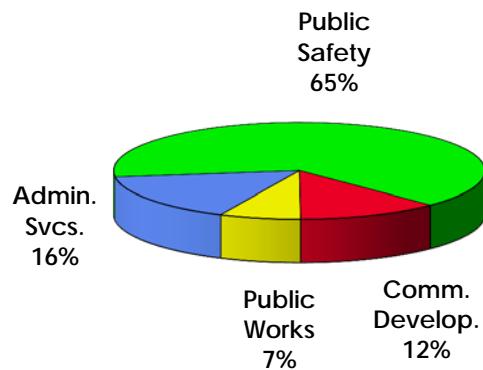


**FYE 14 Estimated**  
**\$29,305,434**

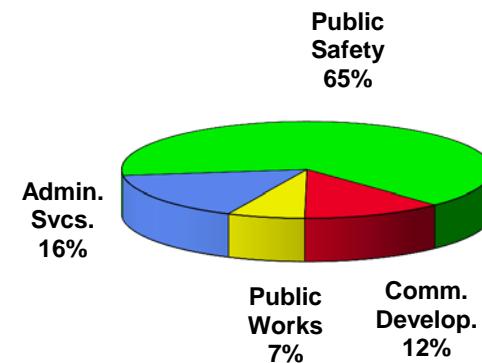


**FYE 15 Forecasted**  
**\$30,756,262**

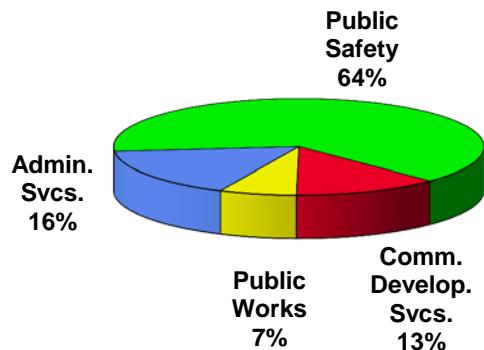
# GENERAL FUND EXPENDITURES BY DIVISION



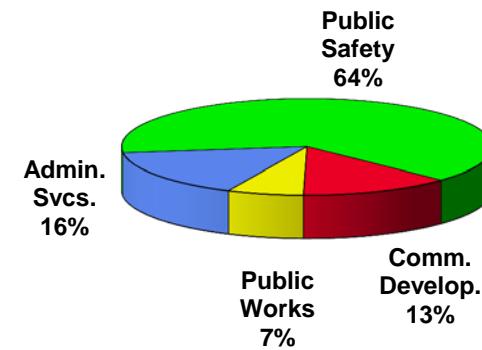
FYE 12 Actual \$28,081,918



FYE 13 Actual \$28,936,349

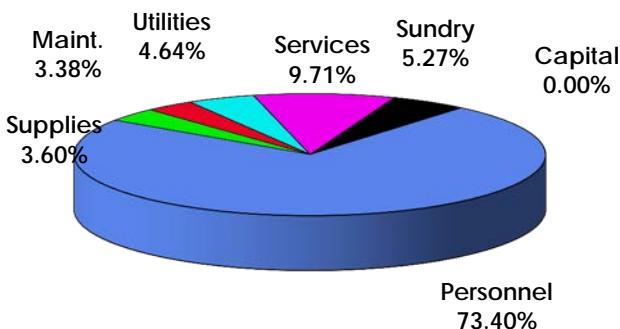


FYE 14 Estimated \$29,417,440

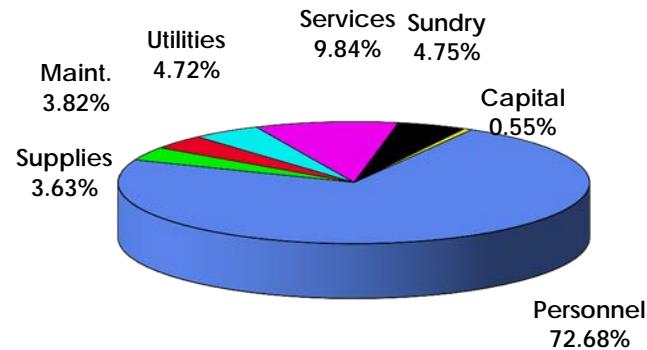


FYE 15 Budget \$31,064,027

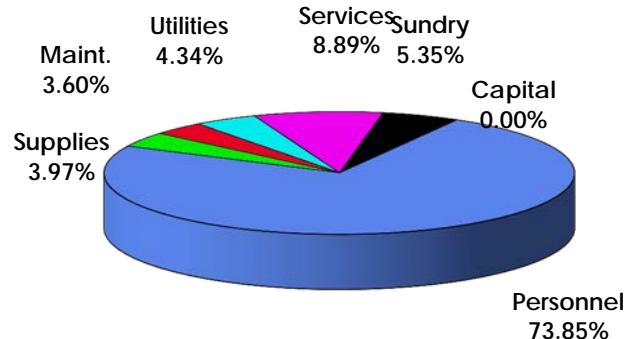
# GENERAL FUND EXPENDITURES BY CATEGORY



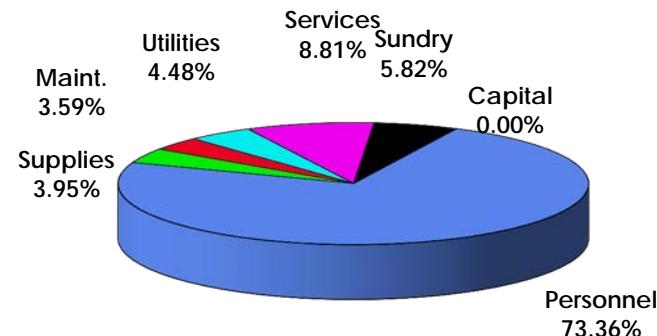
**FYE 12 Actual \$28,081,918**



**FYE 13 Actual \$28,936,349**



**FYE 14 Budget \$29,776,725**



**FYE 15 Budget \$31,064,027**

## GENERAL FUND MULTI-YEAR EXPENDITURES COMPARISON

