



FY2024-2025 ADOPTED BUDGET



City of Cedar Hill

Fiscal Year 2024-2025

Budget Cover Page

(Proposed)

This budget will raise more revenue from property taxes than last year's budget by an amount of **\$3,846,105**, which is a **10.16** 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 **\$1,795,113**.

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

Voting by Member (For, Against, Present Not Voting, Absent):	Tax Rate Proposal	Adoption of Budget
Stephen Mason, Mayor		
Alan E. Sims, Mayor Pro Tem		
Gerald Malone, Council Member		
Daniel C. Haydin, Jr., Council Member		
Chad A. McCurdy, Council Member		
Gregory Glover, Council Member		
Maranda Auzenne, Council Member		

Property Tax Rate Comparison	2023-2024	2024-2025
Property Tax Rate:	\$0.646525/100	\$0.636455/100
No New Revenue Tax Rate (NNR):	\$0.605625/100	\$0.602864/100
NNR Maintenance & Operations Tax Rate:	\$0.447011/100	\$0.437402/100
Voter Approval Tax Rate:	\$0.646525/100	\$0.636455/100
Debt Rate:	\$0.183869/100	\$0.183744/100

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

Summary of Debt Outstanding:	Principal	Interest	Total
General Obligation Debt (GO):	\$59,615,000	\$18,461,867	\$78,076,867
Certificates of Obligation (CO):	\$34,290,000	\$13,750,376	\$48,040,376
Taxable Notes	\$2,590,000	\$150,062	\$2,740,062
Total	\$96,495,000	\$32,362,305	\$128,857,305

Section 102.007 of the Texas Local Government Code requires the inclusion of the above information as the cover page for this budget document

Information Required for Texas Local Government Code - Chapter 140.0045

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

Information Required for Texas Local Government Code - Chapter 140.0045

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

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimated	FY25 Proposed
Required Newspaper Publications	15,135	11,599	7,193	10,905	12,500
State Legislative Lobbying	52,200	52,200	40,000	40,000	40,000

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Cedar Hill City Council, left to right: Gerald Malone, Mayor Pro Tem Alan E. Sims, Maranda K. Auzenne, Mayor Stephen Mason, Chad A. McCurdy, Gregory Glover, Daniel C. Haydin, Jr.,

CITY COUNCIL

Stephen Mason, Mayor

Alan E. Sims, Mayor Pro Tem
Daniel C. Haydin, Jr., Place 2
Gregory Glover, Place 5

Gerald Malone, Place 1
Chad A. McCurdy, Place 4
Maranda K. Auzenne, Place 6

SENIOR BUDGET TEAM

Melissa Valadez, City Manager
Alison Ream, Assistant City Manager
Chasidy Benson, Assistant City Manager
Marie Watts, Director of Administrative Services
Chuck Fox, Finance Director
Susan Shinn, Budget Analyst
Tracey Kerezman, Human Resources Director
Jenifer Sweeney, Assistant Human Resources Director

August 2, 2024

Honorable Mayor & Members of the City Council:

It is with great pleasure that I submit for your consideration the FY2025 City Manager Proposed Budget for the City of Cedar Hill. Based on the Council's discussion and consensus at the preliminary budget workshop, the proposed budget has been developed with the following guidance:

- Property tax rate remains within the voter approval tax rate
- No new program requests are funded for FY2025
- Scheduled equipment replacement is funded through the issuance of tax notes
- General Fund expenditures have been reduced by around \$1.5M for FY2025
- \$1M in set aside funds will be transferred to General Fund in FY2025 to offset a reduction in sales tax revenue
- Funding for the Development Code Update has been carried forward for FY2025

The proposed budget supports the essential city services that our citizens and customers rely on every day, and it advances the City Council's strategic priorities: Public Safety; Bond Implementation; Planning & Development; Communications; and Community Engagement and Neighborhood Revitalization. These priorities are the result of extensive and on-going community engagement as expressed through Cedar Hill's integrated network of strategic plans, community surveys, neighborhood walks, and citizen committees.

Key Budget Highlights

1. Public Safety Enhancements

Cedar Hill is the safest city in our region because of the City Council's long-term investment in Public Safety. The proposed budget builds on that investment to attract and retain quality personnel and to provide them with the equipment they need. The budget continues the Council's investment in a public safety compensation plan that improves Cedar Hill's position in the market for police and fire.

The proposed budget includes \$391,745 for replacement of police vehicles, \$440,000 for replacement of an ambulance, and \$1.1M for replacement of a fire engine.

2. Bond Implementation

This spring, the community celebrated the grand opening of the new Library, Museum, Signature Park & Trail. More than 40,000 patrons have visited the facility since it opened its doors



in April. This premier facility has transformed the delivery of library services in our community and offers a one-of-a-kind park and trail experience. The proposed budget includes \$1.1M for the full-year cost to operate and maintain the new facilities.

3. Planning & Development

The City Council adopted Cedar Hill Next, the City's the award-winning comprehensive plan, in 2022. The first step to implement the comprehensive plan is to update the City's zoning and subdivision regulations to align with the vision and policies detailed in the plan. To that end, the proposed budget carries forward funding to begin the process of updating and consolidating the City's development code.

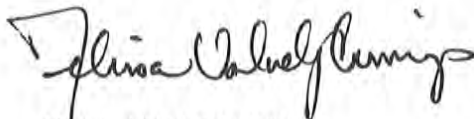
4. Communications

This year the City completed a branding initiative and tourism strategic plan that will unify and enhance our messaging for economic development and tourism efforts and chart a path to establish Cedar Hill as a destination for visitors. The proposed budget funding for the implementation of these plans.

5. Community Engagement

Cedar Hill is an engaged community, and the proposed budget continues to fund the City Council's signature engagement programs like the Citizens Leadership Academy, Mayor's Teen Council, Distinctive Character Recognition, Premier Neighborhood Awards, Neighborhood Walks, and so many more. The proposed budget also allocates \$60,000 to continue the senior transportation pilot program through STAR Transit and funding for the free senior lunch program.

I would like to express my appreciation to Mayor Mason, the City Council, board and commission members, and City staff for their hard work on the priorities and policies presented in this proposal. I look forward to serving with you as we work together to make our community's vision a reality.



Melissa Valadez-Cummings
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, 2023

A handwritten signature in black ink that reads "Christopher P. Morrill".

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, 2023**. 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.

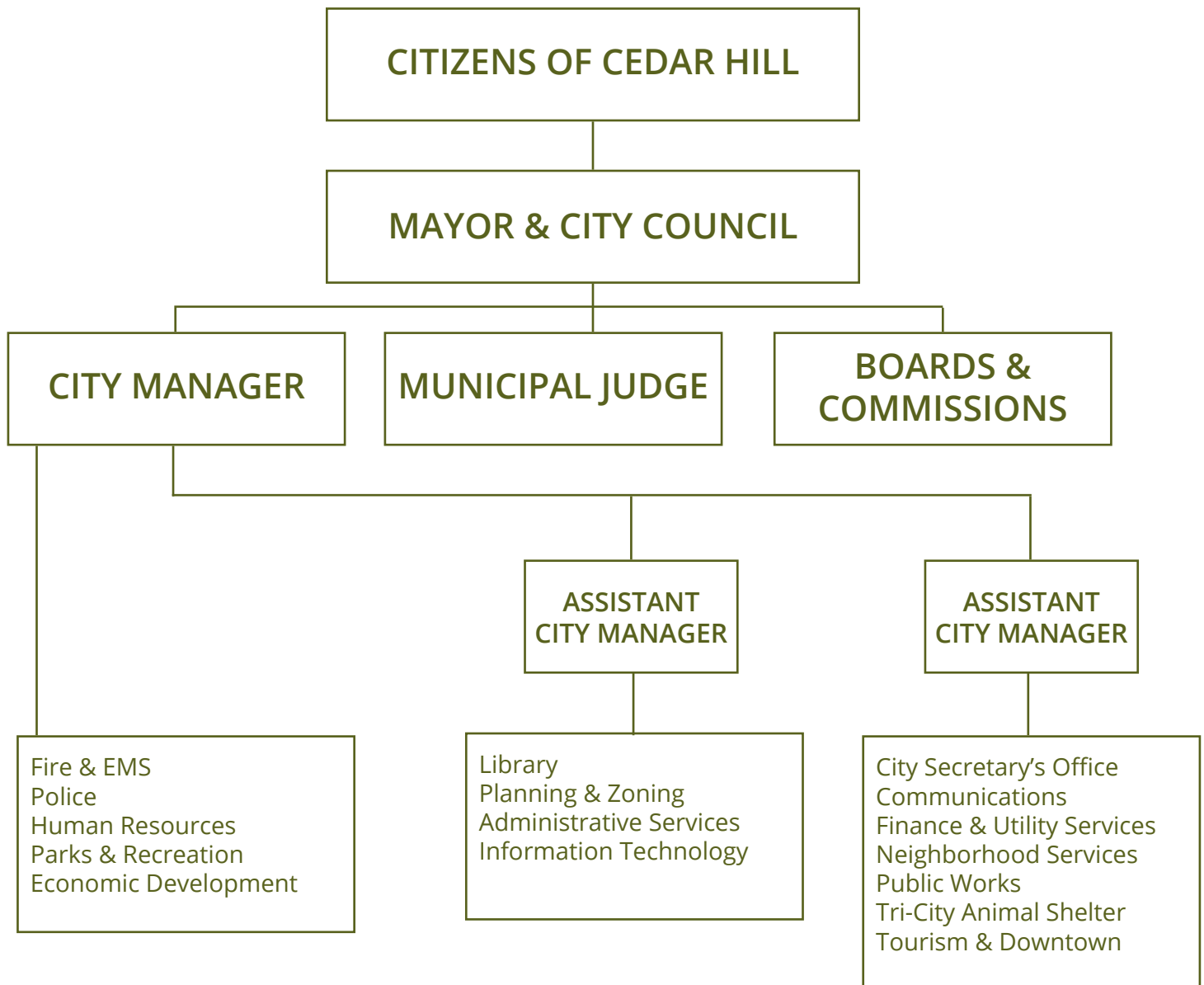
Additional details regarding the Distinguished Budget Presentation Award and criteria can be found on the GFOA website gfoa.org/budget-award.



INTRODUCTION

This section provides background information about the City of Cedar Hill to help the reader understand the City's organizational structure, mission, vision, values, and priorities. Additional statistical information can be found in the appendix of this document.

ORGANIZATIONAL CHART



OUR VISION, MISSION & VALUES

VISION

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

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.

PURSUING PREMIER

The city council envisions Cedar Hill as a premier city defined by the following characteristics:

DISTINCTIVE CHARACTER



SAFE



CLEAN



VIBRANT PARKS, TRAILS & NATURAL BEAUTY



ENGAGED COMMUNITY



STRONG & DIVERSE ECONOMY



EXCELLENT, SAFE & EFFICIENT INFRASTRUCTURE



TEXAS SCHOOLS OF CHOICE

WE VALUE

The city council believes that by communicating its values to the community, others will begin reflecting, articulating, promoting, and protecting the distinctive character of Cedar Hill.



PEOPLE & RELATIONSHIPS



STEWARDSHIP



HIGHEST ETHICAL STANDARDS, BEHAVIOR & INTEGRITY



SERVANT LEADERSHIP

STRATEGIC PRIORITIES

Each year the City Council holds a strategic planning retreat where they set the organization's strategic priorities for the year. These priorities guide the organization's efforts and provide a framework for developing a budget consistent with the City Council's vision for Cedar Hill. The following priorities are directly reflected in the budget for FY2024-25.



PUBLIC SAFETY

Cedar Hill is the safest city in our region because of the City Council's long-term investment in Public Safety. The proposed budget builds on that investment to attract and retain quality personnel and to provide them with the equipment they need. The proposed budget includes \$391,745 for replacement of police vehicles, \$440,000 for replacement of an ambulance, and \$1.1M for replacement of a fire engine.



BOND IMPLEMENTATION

This spring, the community celebrated the grand opening of the new Library, Museum, Signature Park & Trail. More than 40,000 patrons have visited the facility since it opened its doors in April. This premier facility has transformed the delivery of library services in our community and offers a one-of-a-kind park and trail experience. The proposed budget includes \$1.1M for the full-year cost to operate and maintain the new facilities.



PLANNING & DEVELOPMENT

The City Council adopted Cedar Hill Next, the City's the award-winning comprehensive plan, in 2022. The first step to implement the comprehensive plan is to update the City's zoning and subdivision regulations to align with the vision and policies detailed in the plan. To that end, the proposed budget carries forward funding to begin the process of updating and consolidating the City's development code.



COMMUNICATION

This year the City completed a branding initiative and tourism strategic plan that will unify and enhance our messaging for economic development and tourism efforts and chart a path to establish Cedar Hill as a destination for visitors. The proposed budget funding for the implementation of these plans.



COMMUNITY ENGAGEMENT

Cedar Hill is an engaged community, and the proposed budget continues to fund the City Council's signature engagement programs like the Citizens Leadership Academy, Mayor's Teen Council, Distinctive Character Recognition, Premier Neighborhood Awards, Neighborhood Walks, and so many more. The proposed budget also allocates \$60,000 to continue the senior transportation program through STAR Transit and funding for the free senior lunch program.



BUDGET SUMMARY

This section shares a summary of this year's budget and provides details on how the budget is developed. An overview of the City's fund structure and accounting methods are also included in this section.

FY2024-2025 BUDGET HIGHLIGHTS

PROPERTY VALUES

Each year, the Dallas and Ellis Central Appraisal Districts provide the City with certified tax rolls of all properties inside Cedar Hill's city limits. The certified tax rolls received in July 2024 total \$6,622,328,162. When adding in values in dispute (protests) and deducting Tax Increment Financing (TIF) captured value, the net taxable value is \$6,553,625,620. The increase in net taxable values from the prior year is \$704,434,852 or 12%. Of this amount, \$282,048,723 is from new construction added to the tax rolls between January 1, 2023 and December 31, 2023.

The average taxable value for a single-family home in Cedar Hill is \$307,768, an increase of \$27,158 from the previous year.

PROPERTY TAX RATE

The adopted FY2025 budget decreases the City's tax rate to \$0.636455, which is \$.010007 lower than the tax rate in FY2024. Of the total tax rate, \$0.452711 is dedicated to maintenance and operations, and \$0.183744 is dedicated to debt service payments.

At a property tax rate of \$0.636455, the municipal property tax paid on the average single-family home in Cedar Hill will be \$1,959 annually. The adopted tax rate allows the City to maintain the services infrastructure, and amenities that are the foundation to everyday life in Cedar Hill for about \$5 per day for the average homeowner.

GENERAL FUND

GENERAL FUND REVENUES

General Fund FY2025 revenues are projected at \$52,139,019, which is an 6.4% or \$3,133,168 increase over the prior year budget. The increase is primarily due to increases in property tax revenue and a transfer in from reserves to fund one-time costs due to new facilities. Changes from the previous year's budget in General Fund revenues are discussed below.

Revenues:	2023-2024 Budget	2023-2024 Estimate	2024-2025 Proposed	% of total	% Variance (budget)
Property Taxes	27,332,248	27,306,999	29,750,000	57.1%	8.8%
Sales Tax	12,191,600	11,021,051	11,023,000	21.1%	-9.6%
Franchise Fees	3,409,787	3,416,312	3,421,000	6.6%	0.3%
Permits and licenses	1,071,000	1,448,440	1,505,400	2.9%	40.6%
Charges for Services	1,838,575	1,040,275	1,894,400	3.6%	3.0%
Fines & Fees	1,080,000	1,074,300	1,102,000	2.1%	2.0%
Miscellaneous	584,000	1,160,522	669,000	1.3%	14.6%
Charges to Other Government	537,200	543,200	544,200	1.0%	1.3%
Intergovernmental Sources	253,017	448,629	462,000	0.9%	82.6%
Transfers In	708,424	2,458,424	1,768,019	3.4%	149.6%
Total	49,005,851	49,918,152	52,139,019	100.0%	6.4%

FY2024-2025 BUDGET HIGHLIGHTS

Property Taxes - General Fund property tax revenue is increasing by \$2,417,752 or 9% over the prior year budget due to new construction and increases in existing property values. This amount includes current and delinquent taxes, penalties, and interest on late payments.

Sales and Mixed Beverage Taxes – Sales and mixed beverage taxes are budgeted for a combined total of \$11,023,000, an decrease of \$1,168,600, or 10% below the prior year budget. FY 2025 sales tax revenues are conservatively budgeted to remain flat over FY2024 estimated ending revenues as the economic outlook remains uncertain.

Franchise Taxes – Total franchise taxes (use of city rights-of-ways) are projected at \$3,421,000, in line with 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.

Permits and Licenses Fees – Total license and permit fees are projected at \$ 1,505,400 or 41% more than FY2024. Permit fees are project to increase as residential projects continue and the city council adopted updated fees.

Charges for Services – Charges for services totals \$1,894,400, an increase of 3%. Charges for services are revenue from fees as established by ordinance. There are no proposed scheduled service charge fee increases.

Fines – This category of revenue is generated from court, library and police departments and is projected to increase \$22,000 or 2% from the previous year.

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 \$669,000 an increase of \$85,000 over FY2024 due to better interest rates in the City's investment portfolio.

Charges to Other Governments – This category is projected at \$544,200 which is \$7,000 more than FY2024. 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

FY2024-2025 BUDGET HIGHLIGHTS

Intergovernmental – This category is budgeted at \$462,000, an increase of \$208,983 or 83% over FY2024. 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 FY2025 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 \$518,019, an increase of 13% over FY2024.

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 adopted budget includes a 3% merit increase for General employees. In this budget the City Council made a significant investment in public safety to address vacancies in the police and fire departments and to retain high quality personnel. The updated public safety plan included a 17% 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. The City has a self-insured medical plan, which provides more resiliency, service, and fiscal control over fully insured options. The reserve goal for the Health Insurance Fund 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. FY2025 operating expenditures in the General Fund total \$52,130,354, an increase of 3% or \$1,540,335 over FY2024. This increase is primarily due to a new public safety compensation plan and increased operating costs for the new Library, Museum, Signature Park & Trail facility.

Function	FY24 Budget	FY24 YE Est	FY25 Proposed	B2B \$ Var.	B2B % Var
Community Services	8,182,931	7,796,484	8,096,981	(85,950)	-1%
General Government	7,590,933	7,575,891	7,677,995	87,063	1%
Public Safety	32,048,549	32,725,130	33,408,207	1,359,658	4%
Public Works	2,767,606	2,729,578	2,947,170	179,564	6%
Total	50,590,019	50,827,083	52,130,354	1,540,335	3%

FY2024-2025 BUDGET HIGHLIGHTS

General Government - This function includes the Administration, Human Resources, Information Technology, Finance, Government Center and Non-departmental Departments. The General Government budget(s) total \$7,677,995 and is an increase of \$87,063 or 1% from FY2024. The increase is primarily due to compensation and benefits.

Public Safety - This function includes the Police, Animal Control, Fire, Emergency Management, Municipal Court, Code Enforcement and Animal Shelter Departments. The Public Safety budget(s) are increasing by 4% or \$1,359,658, due primarily to market adjustments for the public safety compensation plan. The Public Safety budgets make up 64% or \$33,408,207 of the General Fund budget.

Public Works - This function includes the Street and Fleet Maintenance Departments. The Public Works portion of the General Fund budget is 6% or \$2,947,170. The expenditures are projected increase 6% over FY2024.

Community Services - This function includes the Parks, Recreation, Library, Neighborhood Services and Planning Departments. This portion of the General Fund Budget is \$8,096,981, a 1% decrease from FY2024.



HIGHLIGHTS FROM OTHER FUNDS

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 \$1,91,851, which includes debt costs on the outstanding bonds and operational costs of the tri-city facility. This is an increase of 7% (92,782) over the FY2024 budget. The Tri-City Shelter is supported by all three participating entities contributions (\$1,224,400) as well as charges for services and donations.

FY2024-2025 BUDGET HIGHLIGHTS

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 \$631,713 and reflects activities to support tourism. The FY2025 expenditures increased 53% or \$219,737 from the prior year as initiatives supporting historic downtown are consolidated under tourism.

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 \$211,086 in expenditures is budgeted for FY2025 for a transfer to the JPL Nature Corridor Opportunity Fund. The JPL Permanent Fund is projected to have a balance of \$21,186,555 at the close of fiscal year 2025. The JPL Nature Corridor Opportunity Fund was established to be the source of funds for JPL and nature corridor related operations and maintenance expenditures, one-time capital related Joe Pool Lake projects and potential initiatives associated with the JPL Nature Corridor. There are no expenditures anticipated for FY2025. The fund is projected to have a balance of \$782,721 at the close of the fiscal year 2025.

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 \$4,375,000. The proposed budget is \$4,014,893 and includes solid waste collection services of \$3,399,593. 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 **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 adopted a \$1,665,929 budget to fund the Police And Community Team (PACT) unit and related community policing programs and expenses. The fund is supported by 1/8th of 1% on the City's sales tax. CCPD sales tax for FY2025 is \$1,360,000 which is a 10% decrease from FY2024 adopted budget and flat over the FY2024 year-end estimate. This budget supports and funds six (6) peace officers (4 Officers, 1 Corporal and 1 Sergeant). The CCPD fund also includes \$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 **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, Midtown, and Historic Downtown. The Fund is supported through captured values on the City's property tax roll at 75% of taxable value. With a captured value of 75%, the budgeted tax revenue for FY2024 is \$1,148,541. The TIF is projected to end FY2025 with a fund balance of \$4,410,964.

FY2024-2025 BUDGET HIGHLIGHTS

Public Improvement Districts (PIDs) are funded through a special assessment on properties within the district and provide for capital improvements and common area maintenance within the district. PIDs are established by resolution of City Council after a petition process and public hearing. The City Council has approved and established five PIDs in Cedar Hill and all are considered subdivision maintenance PIDs. The City Council adopts the PID's annual budget, five-year service plan and annual assessment by City ordinance after receiving recommendations from the PID boards. This is done in conjunction with the City's budget process. The PID's annual assessment is based on a maximum rate of \$.10 (cents) per every \$100 of taxable value within the PID boundary.

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 debt service tax rate for FY2025 is \$0.183744. Principal and interest payments with paying agent fees total \$14,279,492 for FY2025. These payments support the City's debt issued to fund capital improvements, including those authorized by voters in the 2017 bond election, which has been a strategic priority of the City Council. Summary schedules and detailed information on individual bond obligations can be found in the Debt Service Fund section of this budget document.

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. The overall revenues of the system are increasing by 11.8% or \$3,053,900 primarily due to water rate increases and modest growth projections. Proposed expenditures are budgeted at \$26,370,214 for FY2025, essentially flat over the prior year. The Water and Sewer fund working capital balance is expected to end FY2025 at 57% (\$15,008,796) of operating expenditures.

The **Community Development Corporation (CDC) Fund** includes the \$5,336,692 budget recommended by the Community Development Corporation's Board of Directors. The operations portion of the CDC Budget is proposed to increase by 8.7% or \$327,944 which primarily due to personnel cost increases and increased maintenance costs. This fund is supported by ½ of 1% of the City's total sales tax which is projected to decrease 10% from FY2024 budget. The FY 2025 budget contains \$296,261 in transfers to the CDC Capital Fund for replacement of various equipment and facility maintenance projects.

The **Economic Development Corporation (EDC) Fund** includes the \$11,987,988 budget recommended by the Economic Development Corporation Board of Directors. This fund includes \$9,000,000 budget for incentives in the event that the board recommends funding economic development incentives to specific entities throughout the year. For more detail information regarding the fund's debt, incentive programs and strategies please refer to the EDC section of this document.

BUDGET PROCESS & CALENDAR

The annual operating budget for the City of Cedar Hill is the culmination of countless hours of review, research, analysis and discussions by the City Council and City staff. Public input is received on the budget throughout the year through surveys, public meetings and a myriad of citizen engagement opportunities.

STRATEGIC PLANNING

The budget process begins in the fall of the prior year with the City Council Strategic Planning Retreat, when the City Council reviews the City's vision and sets short- and long-term priorities. After the retreat, the City Manager works with department directors to align the City's plans activities with the City Council's strategic priorities.

BUDGET PREPARATION & SUBMITTALS

In February, the budget team provides revenue and expenditure forecasts and training materials to departments to begin their budget preparation. Departments submit their budgets to the City Manager for review in April. The department budgets include the resources needed to continue existing service levels and any requests for additional programs, services, or equipment.

The budget team, which includes staff from Finance, Human Resources, and the City Manager's Office, reviews the submittals for accuracy, analyzes trends, evaluates requests for new programs, and continues to update revenue and expenditure forecasts.

CITY COUNCIL REVIEW & CONSIDERATION

In the spring, the City Council begins their budget review with special workshops on capital items to prioritize projects and address financing options. In July, the City Council holds a preliminary budget workshop where the budget team shares major revenue and expenditure forecasts, environmental trends, and anticipated major budget impacts. At that time, the City Council gives initial direction on preparation of the proposed budget and new program requests.

In August, after the City receives certified tax rolls from the appraisal districts and a tax rate calculation from the tax assessor, the City Council holds a final budget workshop. At this time, the City Council reviews the proposed budget and provides any final feedback before the proposed budget is filed with the City Secretary and available for public review.

Public hearings are held on the budget and tax rate before the City Council votes to approve the budget in September. The City Council must adopt a final budget appropriation by ordinance by September 20 for fiscal year start date on October 1.

IMPLEMENTATION, MONITORING & AMENDMENTS

The fiscal year begins on October 1. Department directors are responsible for approving and operating within budgetary controls established after adoption of the budget via quarterly revenue and expenditure statements. The City Council appropriates resources at the fund level; changes to the budget at the fund level must be amended by the City Council.

BUDGET PROCESS & CALENDAR

November 17 & 18	City Council Strategic Planning Retreat
February 20	Budget kick-off meeting with staff
April 4	Departments submit budgets and program requests
April 15 - May 4	Budget review with departments Budget team prepares revenue assumptions and projections
May 7	City Council CIP Workshop: Streets, Parks, Facilities
May 21	City Council Workshop: Water & Sewer
May 22 - June 7	City Manager budget review with departments
June 11	CCPD Board meeting, public hearing, and budget adoption City Council public hearing and adoption of CCPD Budget
July 16	City Council Preliminary Budget Presentation
July 25	Certified rolls of appraised values from Chief appraisers
August 7	Receive tax calculation from Dallas County Tax Assessor
August 9	City Council Final Budget Workshop Proposed Budget is filed with City Secretary
August 13	City Council approves certified rolls, sets proposed tax rate by record vote, schedules and announces public hearings
August 15	City publishes notices of tax rate and budget public hearings on website and schedules publication in Focus Daily News
September 10	City Council holds public hearings on budget, tax rate, and PID assessments and approves by ordinance

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. **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.

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.** Descriptions of the funds maintained by the City are listed below.

GOVERNMENTAL 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.

FUND STRUCTURE

PROPRIETARY 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.

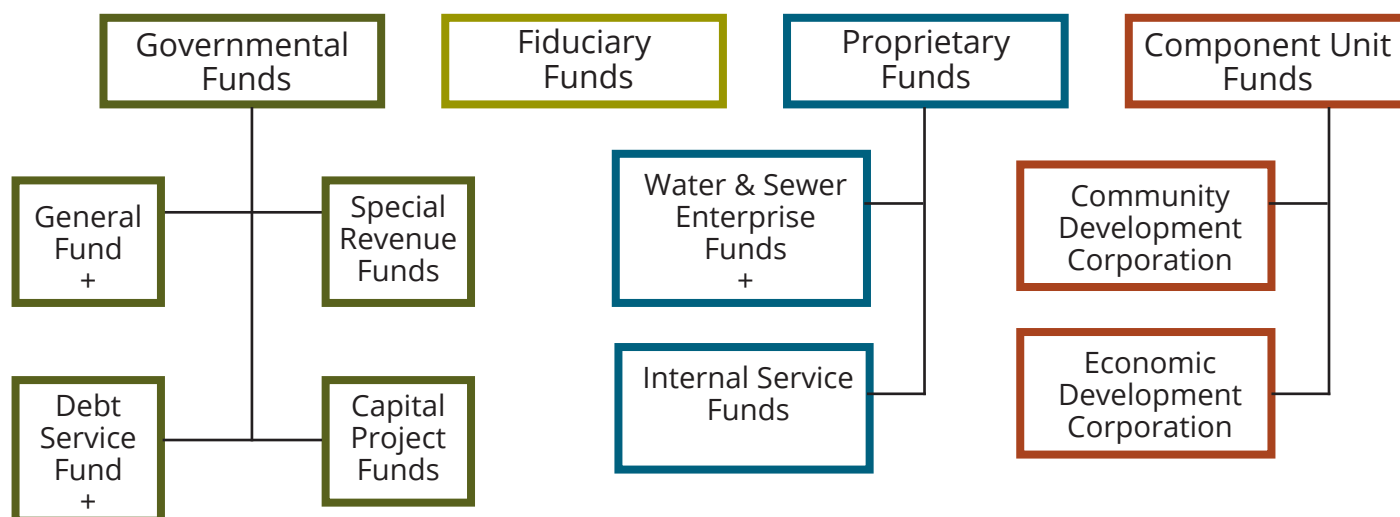
FIDUCIARY FUNDS

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.

CITY OF CEDAR HILL FUND STRUCTURE



+ Denotes Major Funds

DEPARTMENT RESOURCES BY FUND

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

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

BASIS OF BUDGETING & ACCOUNTING

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.

FINANCIAL POLICIES

The City of Cedar Hill has adopted financial policies that set guidelines for fiscal management practices that ensure the financial stability of the City. The FY2024 budget was prepared and adopted in compliance with these policies. Click on the name of the policy to view the document.

The Fund Balance and Fiscal Management Policy, updated on September 12, 2023, defines fund balance or working capital goals for each fund, establishes expenditure reporting and monitoring requirements, and sets policy related to debt financing and payments.

Fund Balance is the fund equity that is available for spending. The fund balance is classified depending on the relative strength of the spending constraints placed on the purposes for which resources can be used (spendable and nonspendable)

The Investment Policy, updated on November 12, 2024, sets guidelines for the City's cash management and investment practices to maximize revenue, ensure the public trust, and remain in compliance with legal requirements and limitations.

The Capital Assets Policy, updated on October 3, 2022, defines capital assets, assigns life expectancy to assets, and establishes practices for the purchase and accounting for fixed assets.

The City of Cedar Hill defines a balanced budget as 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. The FY2025 budget is balanced in accordance with this definition.

CITYWIDE BUDGET SUMMARY

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, 2024. Each fund reflects estimated revenues and expenditures with ending fund balances for fiscal year ending September 30, 2025. The reader is also reminded that revenues and expenditures do not balance as some funds of the City are intended to be drawn down and spent on capital projects and other intentional and planned projects, incentives or programs during the fiscal year.

(Major and Non-Major Funds)	Beginning Fund Balances	Revenue	Expenditures	Net Change	Estimated Ending Fund Balances
Governmental Type Funds	\$ 38,067,026	\$ 67,840,232	\$ 66,636,482	\$ 1,203,750	\$ 39,270,777
General Fund	14,085,737	52,139,019	52,156,990	(17,971)	14,067,767
Debt Service Fund	2,490,568	14,421,913	14,279,492	142,421	2,632,989
Street Construction Fund	3,310,593	70,500	-	70,500	3,381,093
Downtown/City Center Fund	659,101	13,000	-	13,000	672,101
Building Capital Maintenance Fund	3,722,706	75,000	200,000	(125,000)	3,597,706
Restricted Street (Prorata) Fund	426,319	10,000	-	10,000	436,319
Drainage Capital Fund	3,608,839	75,000	-	75,000	3,683,839
Regional Drainage Detention Fund	210,842	6,000	-	6,000	216,842
Park Development Fees	590,001	9,800	-	9,800	599,801
Street Impact Fees	8,962,320	1,020,000	-	1,020,000	9,982,320
Special Revenue Funds	31,357,882	9,733,615	8,299,217	1,434,398	32,792,283
Landscape and Beautification Fund	2,245,051	4,375,000	4,014,893	360,107	2,605,158
Hotel Occupancy Fund	1,499,369	558,000	631,713	(73,713)	1,425,656
Crime Control and Prevention District	1,073,205	1,430,000	1,665,929	(235,929)	837,277
JPL Nature Corridor Permanent Fund	20,896,641	501,000	211,086	289,914	21,186,555
JPL Nature Corridor Opportunity Fund	553,585	229,136	-	229,136	782,721
Animal Shelter Fund	260,276	1,348,450	1,391,851	(43,401)	216,877
PEG Fee Fund	722,472	106,000	200,000	(94,000)	628,472
Library Donation Fund	(12,741)	18,200	-	18,200	5,459
Regional Fire Training Fund	18,302	60,300	60,000	300	18,602
Police State Forfeiture	117,600	13,000	46,100	(33,100)	84,500
Police Federal Forfeiture	151,798	31,000	52,490	(21,490)	130,308
Municipal Court Special Revenue Fund	100,135	48,000	25,155	22,845	122,980
Eco Devo Incentive (EDI) Fund	329,754	7,000	-	7,000	336,754
Tax Increment Financing Fund (TIF)	3,402,435	1,008,529	-	1,008,529	4,410,964
Public Improvement Districts	1,799,377	1,493,145	1,646,480	(153,336)	1,646,042
High Pointe PID	712,225	827,800	800,387	27,413	739,638
Waterford Oaks PID	437,957	262,300	362,703	(100,403)	337,554
Winding Hollow PID	113,049	75,300	80,042	(4,742)	108,307
Windsor Park PID	267,854	148,850	246,533	(97,684)	170,171
Cedar Crest PID	268,292	178,895	156,815	22,080	290,372
Fiduciary Funds	62,962	3,000	12,000	(9,000)	53,962
Police Pension Fund	62,962	3,000	12,000	(9,000)	53,962
Component Units	20,993,513	10,737,600	17,324,680	(6,587,081)	14,406,433
Community Development Corporation Fund	7,467,925	6,206,000	5,336,692	869,307	8,337,233
Economic Development Corporation Fund	13,525,588	4,531,600	11,987,988	(7,456,388)	6,069,200
Enterprise Type Funds	17,707,571	29,719,700	26,370,214	3,349,486	21,057,058
Water and Sewer Fund	12,438,309	28,940,700	26,370,214	2,570,486	15,008,796
Water Impact Fee Fund	2,914,432	570,000	-	570,000	3,484,432
Sewer Impact Fee Fund	740,834	173,000	-	173,000	913,834
Water and Sewer Prorata Fund	152,867	13,000	-	13,000	165,867
Water and Sewer Special Projects Fund	1,461,129	23,000	-	23,000	1,484,129
Internal Service Funds	3,708,891	6,756,741	5,245,000	1,511,741	5,220,632
Equipment Replacement Fund	2,011,324	1,151,341	-	1,151,341	3,162,665
Self-Insurance Fund	1,697,567	5,605,400	5,245,000	360,400	2,057,967
Total City Wide Summary (sources and uses)	\$ 113,697,222	\$ 126,284,033	\$ 125,534,073	\$ 749,958	\$ 114,447,187

* Funds Not Included: Grant Fund (0321), CDBG Fund (0307), PD Seizure Fund (0305) CDC Capital (2045)- Not Budgeted & Capital Funds Adopted Under Separate Ordinance

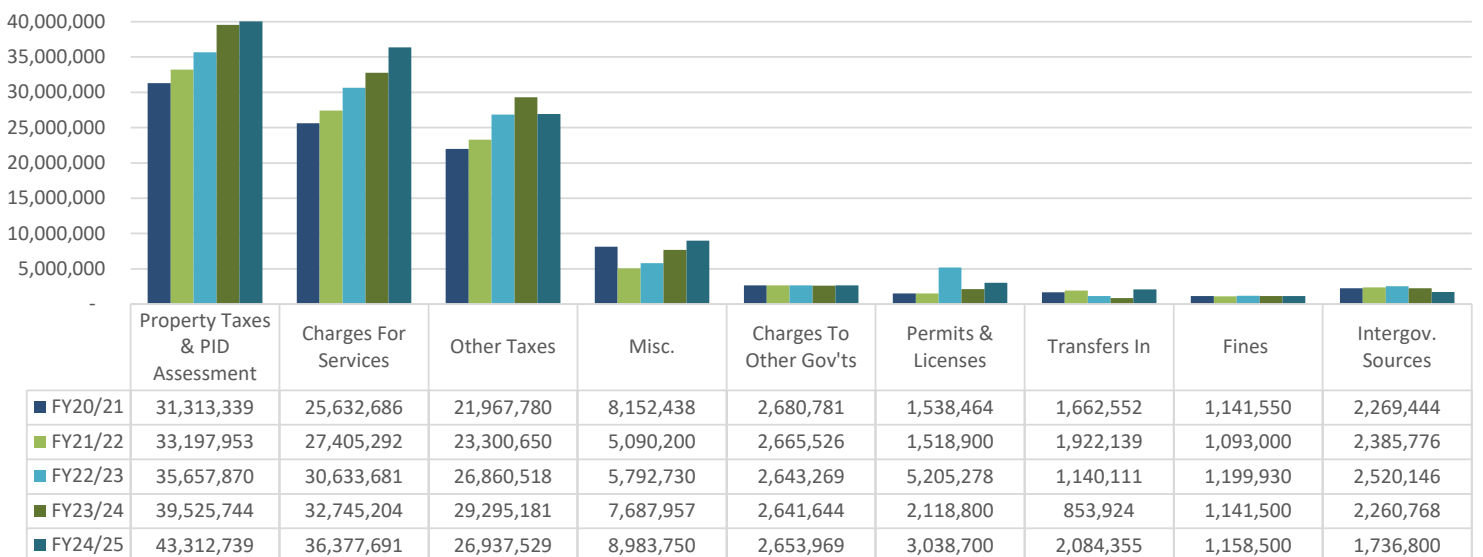
CITYWIDE REVENUE

The FY2025 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 8 million, which is a 6% increase, over the prior year's budget. The increase is driven by projected growth in property tax, charges for services, interest income, and permits and licenses. The other taxes revenue category includes sales taxes and franchise fees which contributes \$2 million less revenue in FY25 than the prior year. The charges for services revenue category, will provide an additional \$3.6 million in new revenue which can be attributed to water/wastewater revenues as a result of scheduled rate increases. The revenue category of property taxes & PID assessments will increase by 9% which is the result of new construction and increases in property values.

The charts below shows the revenue changes as compared to the prior year's budget.

Revenues					
By Category	FY22/23	FY23/24	FY24/25	Variance	% change
Property Taxes	35,657,870	39,525,744	43,312,739	3,786,995	9%
Charges For Services	30,633,681	32,745,204	36,377,691	3,632,487	10%
Other Taxes	26,860,518	29,295,181	26,937,529	-2,357,652	-9%
Miscellaneous	5,792,730	7,687,957	8,983,750	1,295,793	14%
Charges To Other Gov'ts	2,643,269	2,641,644	2,653,969	12,325	0%
Permits and Licenses	5,205,278	2,118,800	3,038,700	919,900	30%
Transfers In	1,140,111	853,924	2,084,355	1,230,431	59%
Fines	1,199,930	1,141,500	1,158,500	17,000	1%
Intergovernmental Sources	2,520,146	2,260,768	1,736,800	-523,968	-30%
Grand Total	111,653,533	118,270,722	126,284,033	8,013,311	6%

Citywide Revenues by Category
Multiyear Comparison

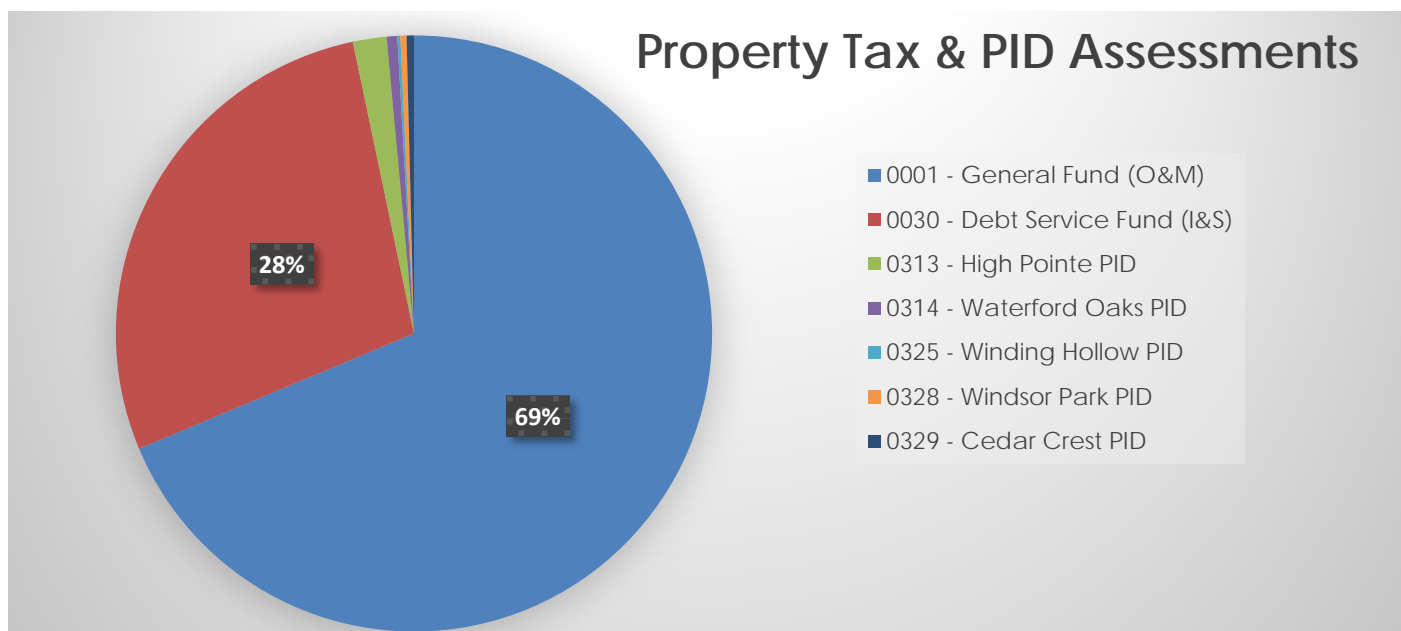


CITYWIDE REVENUE

PROPERTY TAXES & PUBLIC IMPROVEMENT DISTRICT (PID) ASSESSMENTS

Property Taxes and PID Assessments are combined into one revenue category. Together this category represents about 34% 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 \$0.636455 per one hundred (\$100) dollars valuation of property. 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.



0001 - General Fund (O&M)	29,750,000	69%
0030 - Debt Service Fund (I&S)	12,136,894	28%
0313 - High Pointe PID	789,800	2%
0314 - Waterford Oaks PID	247,000	1%
0325 - Winding Hollow PID	72,300	less than 1%
0328 - Windsor Park PID	143,850	less than 1%
0329 - Cedar Crest PID	172,895	less than 1%
Grand Total	43,312,739	

CITYWIDE REVENUE

CHARGES FOR SERVICES

The second largest revenue source for the City is the Charges for Services category which is about 29% 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 79% 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 pavillion 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	Public Works/Utilities	Water/Sewer Capital	Grand Total
0001 - General Fund	85,000	314,700	1,274,700	100,000		1,774,400
0040 - Equipment Replacement Fund	1,021,341					1,021,341
0100 - Water and Sewer Fund				28,640,900		28,640,900
0301 - Animal Shelter Fund			73,050			73,050
0308 - Community Development Corporation Fund		493,000				493,000
0317 - Landscape and Beautification Fund	4,315,000					4,315,000
0322 - Crime Control and Prevention District			50,000			50,000
5003 - Water and Sewer Prorata Fund					10,000	10,000
Grand Total	5,421,341	807,700	1,397,750	28,740,900	10,000	36,377,691

CITYWIDE REVENUE

OTHER TAXES

The Other Taxes category is the third largest revenue source for the city (21% 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 inflation. In recent years the City has seen very strong sales tax growth, but FY24 saw a 10% decrease in sales tax receipts and FY25 budget assumes no increase over the prior year. 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. Franchise Fees represent in total 12% of this revenue category or \$3,409,787.

Sum of Amount									
Other Taxes by Type and Fund	General Fund	PEG Fund	Hotel Motel Fund	CDC Fund	EDC Fund	CCPD Fund	TIF Fund	Total	% of Total
Sales Taxes	10,900,000			5,450,000	4,100,000	1,360,000		21,810,000	81%
Mixed Beverage	123,000							123,000	< 1%
PEG Capital Fee		80,000						80,000	< 1%
Hotel Occupancy Taxes			525,000					525,000	2%
Cable Franchise Fee	238,000							238,000	1%
Commercial Garbage Franchise Fee	149,000							149,000	< 1%
Electric Franchise Fee	1,550,000							1,550,000	6%
Gas Franchise Fee	321,000							321,000	1%
Telephone Franchise Fee	138,000							138,000	1%
W&S Franchise Fee	1,025,000							1,025,000	4%
TIF Increment							978,529	978,529	4%
Total	14,444,000	80,000	525,000	5,450,000	4,100,000	1,360,000	978,529	26,937,529	100%

CITYWIDE REVENUE

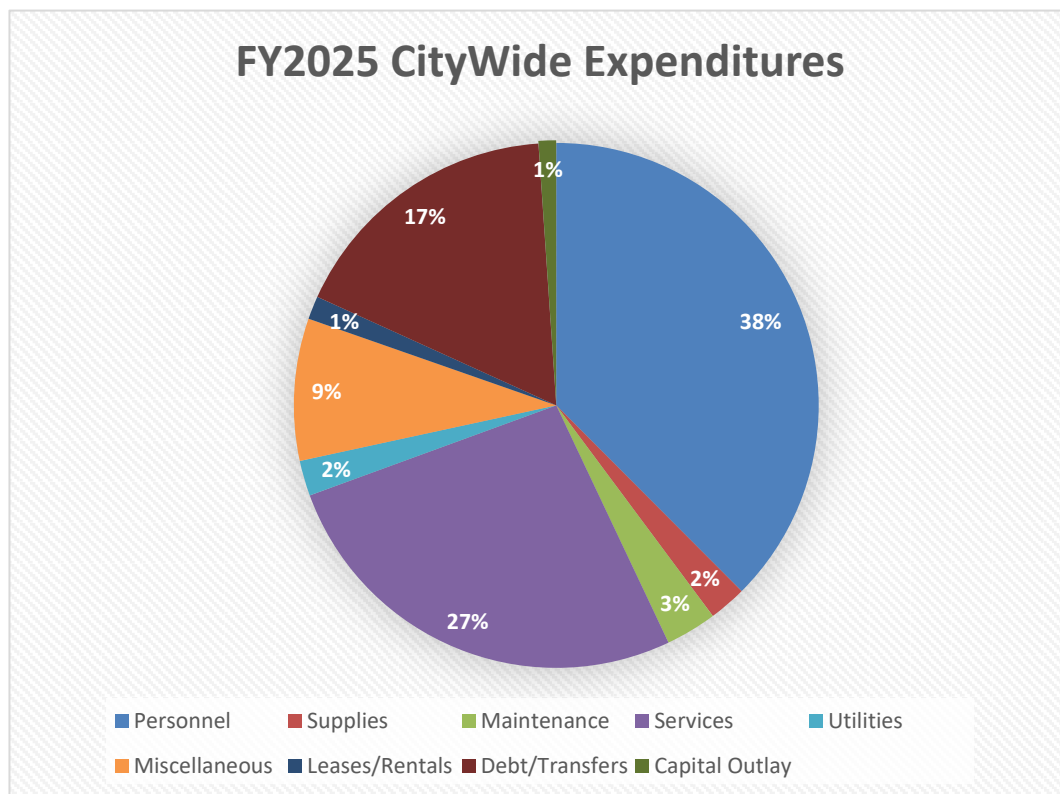
	FY 21/22 Actuals	FY 22/23 Actuals	FY 23/24 Budget	23/24 YE Estimate	FY 24/25 Budget
Multi-Year Consolidated Comparison					
Governmental Funds	65,067,032	60,317,612	62,427,759	65,656,526	66,820,232
0001 - General Fund	42,951,136	46,927,799	49,005,851	50,827,083	52,139,019
0030 - Debt Service Fund	18,796,206	11,611,562	13,122,683	14,279,492	14,421,913
1000 - Building Capital Maintenance Fund	-	151,356	50,000	-	75,000
2010-2037 General Capital Project Funds	394,130	-	-	-	-
2511-2514 - Street Impact Fees	1,642,401	1,361,247	60,625	431,073	-
2600 - Street Construction Fund	2,141	104,160	41,300	-	70,500
2601 - Restricted Street (Prorata) Fund	3,842	14,616	10,000	-	10,000
2602 - Downtown/City Center Fund	1,003,216	21,747	13,000	-	13,000
2700 - Drainage Capital Fund	15,597	101,946	62,500	-	75,000
2701 - Regional Drainage Detention Fund	384	7,253	6,000	-	6,000
3000-3009 - Park Development Fees	257,980	15,926	55,800	118,878	9,800
Special Revenue Funds	6,754,000	8,099,521	9,368,973	7,434,432	9,733,615
0004 - PEG Fee Fund	86,464	82,004	96,000	200,000	106,000
0301 - Animal Shelter Fund	1,059,612	1,237,029	1,299,069	1,229,983	1,348,450
0302 - Hotel Occupancy Tax Fund	426,026	497,687	548,250	264,375	558,000
0303 - Animal Shelter Donation Fund	-	-	-	-	-
0304 - Municipal Court Special Revenue Fund	48,171	42,148	49,000	25,155	48,000
0306 - Police Forfeiture Fund	15,995	500	17,000	6,900	13,000
0310 - JPL Nature Corridor Permanent Fund	243,791	476,432	598,600	99,022	501,000
0311 - JPL Nature Corridor Opportunity Fund	108,058	70,392	73,150	-	229,136
0312 - Library Donation Fund	23,839	33,352	111,800	174,529	18,200
0316 - Regional Fire Training	54,897	41,395	54,960	56,700	60,300
0317 - Landscape and Beautification Fund	2,876,212	3,351,891	3,819,000	3,773,076	4,375,000
0318 - Traffic Safety Fund	1,634	1,713	-	-	-
0320 - Police Federal Seizure	25,687	38,302	31,000	100,758	31,000
0322 - Crime Control and Prevention District	1,342,267	1,389,265	1,571,950	1,503,934	1,430,000
0326 - Eco Devo Incentive Fund	580	10,758	7,000	-	7,000
0327 - Tax Increment Financing (TIF) Fund	440,769	826,654	1,092,194	-	1,008,529
Public Improvement Districts	1,066,337	1,487,089	1,383,545	1,628,111	1,493,145
0313 - High Pointe PID	605,358	800,291	773,500	1,003,270	827,800
0314 - Waterford Oaks PID	180,218	257,445	251,350	294,711	262,300
0325 - Winding Hollow PID	53,459	77,189	76,280	68,035	75,300
0328 - Windsor Park PID	106,352	170,879	105,538	94,529	148,850
0329 - Cedar Crest PID	120,949	181,285	176,877	167,566	178,895
Fiduciary Funds	19,178	10,017	3,010	12,075	3,000
0060 - Police Pension Fund	19,178	10,017	3,010	12,075	3,000
Component Units	8,927,609	10,575,032	12,005,401	18,290,235	10,737,600
0308 - Community Development Corporation Fund	5,189,208	6,150,450	7,320,951	6,302,247	6,206,000
0309 - Economic Development Corporation Fund	3,738,402	4,424,582	4,684,450	11,987,988	4,531,600
Enterprise Funds	20,214,450	24,109,683	26,522,200	25,087,426	29,719,700
0100 - Water and Sewer Fund	19,792,380	22,967,992	25,886,800	24,812,978	28,940,700
5000 - Water Impact Fee Fund	82,598	817,193	429,400	145,500	570,000
5001 - Sewer Impact Fee Fund	8,360	252,034	165,000	128,948	173,000
5002 - Water and Sewer Special Projects Fund	7,610	45,874	23,000	-	23,000
5003 - Water and Sewer Prorata Fund	-	26,591	18,000	-	13,000
5501-5509 - Water and Sewer Capital Project Funds	323,501	-	-	-	-
Internal Service Funds	5,241,185	9,511,081	6,033,386	7,481,323	6,756,741
0040 - Equipment Replacement Fund	1,098,166	1,275,543	1,121,229	2,417,638	1,151,341
0092 - Self Insurance Fund	4,143,019	8,235,538	4,912,157	5,063,685	5,605,400
Grand Total	107,289,792	114,110,035	117,744,274	125,590,128	125,264,033

CITYWIDE EXPENDITURES

The FY2025 expenditures increased 1% or \$1,465,118 over the prior year. The increase is primarily due to personnel costs and inflationary factors in maintenance, services, and facilities. Capital outlay decreased for FY2025 as vehicles and capital equipment are anticipated to be funded through tax notes rather than the equipment replacement fund.

Citywide Expenses Comparison to Prior Year by Expense Category

By Category	FY22/23	FY23/24	FY24/25	Variance	% change
Personnel	41,483,039	44,662,718	47,095,246	2,432,528	5%
Supplies	2,747,431	3,018,211	2,897,291	-120,920	-4%
Maintenance	3,344,584	3,541,442	3,945,483	404,041	10%
Services	28,726,460	32,577,267	33,213,861	636,594	2%
Utilities	2,238,406	2,515,783	2,732,429	216,646	8%
Miscellaneous	10,628,690	10,833,723	10,989,038	155,315	1%
Leases/Rentals	1,474,086	2,077,184	1,793,571	-283,613	-16%
Debt/Transfers	18,561,766	20,437,730	21,507,943	1,070,213	5%
Capital Outlay	6,004,456	4,404,897	1,359,211	-3,045,686	-224%
Grand Total	115,208,918	124,068,955	125,534,073	1,465,118	1%



CITYWIDE EXPENDITURES

Multi-Year Consolidated Comparison	FY 21/22 Actuals	FY 22/23 Actuals	FY 23/24 Budget	FY 23/24 Estimate	FY 24/25 Budget
Governmental Funds	53,514,955	57,194,021	65,656,526	64,162,646	66,636,482
0001 - General Fund	42,204,579	45,444,646	50,827,083	50,590,019	52,156,990
0030 - Debt Service Fund	10,919,738	11,630,975	14,279,492	13,215,107	14,279,492
1000 - Building Capital Maintenance Fund	-	-	-	-	200,000
2511-2514 - Street Impact Fees	376,668	85,480	431,073	357,520	-
2600 - Street Construction Fund	-	-	-	-	-
2601 - Restricted Street (Prorata) Fund	-	-	-	-	-
2602 - Downtown/City Center Fund	13,970	3,307	-	-	-
2700 - Drainage Capital Fund	-	-	-	-	-
2701 - Regional Drainage Detention Fund	-	-	-	-	-
3000-3009 - Park Development Fees	-	29,613	118,878	-	-
Special Revenue Funds	6,423,473	6,345,901	7,434,432	7,116,423	8,299,217
0004 - PEG Fee Fund	10,000	36,700	200,000	-	200,000
0301 - Animal Shelter Fund	1,136,180	1,191,472	1,229,983	1,409,683	1,391,851
0302 - Hotel Occupancy Tax Fund	334,554	394,561	264,375	411,976	631,713
0304 - Municipal Court Special Revenue Fund	26,958	24,665	25,155	25,876	25,155
0306 - Police Forfeiture Fund	27,743	1,065	6,900	21,000	46,100
0310 - JPL Nature Corridor Permanent Fund	69,139	-	99,022	64,650	211,086
0311 - JPL Nature Corridor Opportunity Fund	-	-	-	-	-
0312 - Library Donation Fund	37,500	42,312	174,529	127,473	-
0316 - Regional Fire Training	54,600	54,729	56,700	54,600	60,000
0317 - Landscape and Beautification Fund	3,113,577	3,229,055	3,773,076	3,391,059	4,014,893
0318 - Traffic Safety Fund	134,741	133,813	-	-	-
0320 - Police Federal Seizure	41,800	42,807	100,758	106,878	52,490
0322 - Crime Control and Prevention District	1,177,281	1,194,721	1,503,934	1,503,228	1,665,929
0326 - Eco Devo Incentive Fund	-	-	-	-	-
0327 - Tax Increment Financing (TIF) Fund	259,400	-	-	-	-
Public Improvement Districts	1,036,874	760,620	1,628,111	1,607,550	1,646,480
0313 - High Pointe PID	558,724	510,849	1,003,270	975,697	800,387
0314 - Waterford Oaks PID	186,778	20,660	294,711	277,131	362,703
0325 - Winding Hollow PID	52,158	51,732	68,035	78,274	80,042
0328 - Windsor Park PID	122,071	113,799	94,529	216,960	246,533
0329 - Cedar Crest PID	117,143	63,579	167,566	59,488	156,815
Fiduciary Funds	13,950	11,004	12,075	11,243	12,000
0060 - Police Pension Fund	13,950	11,004	12,075	11,243	12,000
Component Units	17,555,588	15,005,416	18,290,235	18,341,312	17,324,680
0308 - Community Development Corporation Fund	9,755,685	9,890,206	6,302,247	6,407,570	5,336,692
0309 - Economic Development Corporation Fund	7,799,903	5,115,210	11,987,988	11,933,742	11,987,988
Enterprise Funds	22,606,116	23,981,705	25,087,426	26,458,722	26,370,214
0100 - Water and Sewer Fund	22,039,450	23,955,670	24,812,978	26,328,722	26,370,214
5000 - Water Impact Fee Fund	345,833	10,743	145,500	65,000	-
5001 - Sewer Impact Fee Fund	220,833	15,293	128,948	65,000	-
5002 - Water and Sewer Special Projects Fund	-	-	-	-	-
5003 - Water and Sewer Prorata Fund	-	-	-	-	-
Internal Service Funds	5,330,089	8,269,929	7,481,323	6,393,716	5,245,000
0040 - Equipment Replacement Fund	964,900	65,954	2,417,638	1,269,966	-
0092 - Self Insurance Fund	4,365,189	8,203,974	5,063,685	5,123,750	5,245,000
Grand Total	106,481,045	111,568,595	125,590,128	124,091,612	125,534,073

CAPITAL IMPROVEMENT SUMMARY

The table below lists the capital projects adopted for FY2024 and those forecasted for the next five years. The Five-Year CIP is a long-term financial planning document adopted under separate ordinance by the City Council.

<i>Estimated Expenditure (000's)</i>	FY	FY	FY	FY	FY	Total
Project Name/No.	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Estimated Cost
Public Facilities Projects & Capital Equipment - Summary						
1. Main Door Hardware Replacement	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ 28
2. Water Softening System Replacement	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ 35
3. Council Chamber FF&E Replacement	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 20
4. Fire Pump Replacements	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 45
5. Electrical System Replacement - LED Upgrade	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ 60
6. Door Hardware Replacement	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 10
7. CHPD ADA Doors	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ 14
8. Public Safety- Fire Engine	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ 1,100
9. Public Safety - Ambulance	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ 440
10. Comprehensive Facilities Evaluation	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Total	\$ 1,660	\$ 42	\$ 80	\$ 70	\$ -	\$ 1,852
Parks Capital Projects - Summary						
1. Future Trails	\$ -	\$ 2,000	\$ 2,500	\$ -	\$ -	\$ 4,500
2. Dog Park	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
3. Downtown Trail Extension to Hwy 67 (Dallas County 7th Call)	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ 700
4. Highlands South Park Lights	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400
5. David Rush Park Design	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100
6. A.E.S. Rec. Ctr. Roof Replacement	\$ 121	\$ 121	\$ -	\$ -	\$ -	\$ 242
7. Neighborhood Parks Improvements	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ 450
Total	\$ 571	\$ 3,721	\$ 2,600	\$ -	\$ -	\$ 6,892
Streets Capital Projects - Summary						
1. Lake Ridge Parkway & Hwy 67 Interchange Project	\$ 279	\$ 279	\$ -	\$ -	\$ -	\$ 558
2. Left Turn Lane Improvements at FM 1382 & Joe Wilson (TXDOT HSIP Project)	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 150
3. Downtown Infrastructure Future Phases	\$ 2,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 4,000	\$ 12,000
4. Asphalt & Concrete Street Repair Program	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 4,500
5. Duncanville Rd. Widening (7th Call-\$9,500,000)	\$ 500	\$ 2,000	\$ 3,500	\$ 3,000	\$ -	\$ 9,000
Total	\$ 4,429	\$ 3,279	\$ 9,000	\$ 4,000	\$ 5,500	\$ 26,208
Drainage Capital Projects - Summary						
1. Roberts Drainage Improv. Project	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ 570
2. Robin Road Drainage Improvments	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400
3. Canyon View Ct. Drainage Improvements	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400
4. Capricorn Drainage Improvements	\$ 100	\$ 400	\$ -	\$ -	\$ -	\$ 500
5. Annual Erosion Control Program	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500
6. Downtown Regional Detention	\$ -	\$ -	\$ 500	\$ 700	\$ -	\$ 1,200
Total	\$ 1,570	\$ 500	\$ 600	\$ 800	\$ 100	\$ 3,570
Water Capital Projects - Summary						
1. Hwy-67 EST Repair & Painting (\$2.0 Million)	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ 700
2. Hwy 67 Water Line (Pleasant Run to Joe Wilson)(PW24-0006) & Bennett Street (PW24-0005)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
3. US67/Parkerville Road Water Valve Reconfiguration	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 300
4. Mount Lebanon Road Water Line	\$ 200	\$ 2,600	\$ -	\$ -	\$ -	\$ 2,800
5. Parkerville EST Repair & Painting (\$2.0 Million)	\$ -	\$ 200	\$ 1,800	\$ -	\$ -	\$ 2,000
6. Meadow Crest Storage Tank Repair & Painting (\$1.5 Million)	\$ -	\$ -	\$ 300	\$ 1,200	\$ -	\$ 1,500
7. Stonehill/Vineyard Water Line Connection	\$ -	\$ -	\$ 100	\$ 300	\$ -	\$ 400
8. Lorch Park Water Line Extension (1.5 million)	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750
9. Sub-standard Water Line Replacement	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 1,500
Total	\$ 2,200	\$ 2,800	\$ 2,700	\$ 2,000	\$ 1,250	\$ 10,950
Sewer Capital Projects - Summary						
1. I&I Rehabilitation Program	\$ 750	\$ 750	\$ 200	\$ 750	\$ 750	\$ 3,200
2. Lift Station Rehab Program	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
3. Bennett Street Sewer Replacement (PW24-0005)	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
4. Lorch Park Sewer Extension/Lift Station Removal (1.5 million)	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750
5. Sewer Main in RO-1 (Vineyard Development)	\$ -	\$ -	\$ -	\$ 100	\$ 400	\$ 500
6. Substandard Sewer Main Replacements	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 1,500
Total	\$ 1,750	\$ 1,250	\$ 1,200	\$ 1,850	\$ 2,900	\$ 8,950

CITYWIDE STAFFING SCHEDULE

For the FY2025 budget, a net of 0.55 Full-Time Equivalent (FTE) positions were added to the General Government function to support the implementation of a new enterprise financial system. A position was moved from Historic Downtown to the Tourism Department, a grant-funded position was added in the Police Department, a grant-funded position was expired from the Animal Shelter, and the Director of Neighborhood Services as reclassified as Director of Development Services and moved to Public Works.

Staffing By Function & Department Based on FTE Calculations	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Proposed	Diff PY (#)
General Government	31.20	32.20	32.58	33.13	0.55
100 - Administration	8.50	8.50	8.58	8.58	0.00
110 - Human Resources	4.00	4.00	4.00	4.55	0.55
130 - Information Technology	5.20	5.20	5.50	5.50	0.00
150 - Finance	9.00	9.00	9.00	9.00	0.00
195 - Government Center	3.00	4.00	4.00	4.00	0.00
199 - Non-Departmental	1.50	1.50	1.50	1.50	0.00
Community Services	78.45	79.45	89.46	94.59	0.00
400 - CDC Admin	0.00	0.00	1.00	1.00	0.00
410 - Parks	16.55	16.02	19.75	19.75	0.00
415 - Valley Ridge Park	6.00	7.00	7.00	7.00	0.00
430 - Recreation	5.75	5.63	5.63	5.63	0.00
435 - A.E. Sims Rec. Center	23.50	23.50	26.13	26.13	0.00
450 - Library	13.30	13.80	21.58	21.58	0.00
470 - Neighborhood Services	2.00	2.00	3.00	3.00	0.00
480 - Historic Downtown	1.00	1.00	1.00	-1.00	-1.00
520 - Planning and Zoning	4.35	4.50	4.50	4.50	0.00
610 - Economic Development	4.00	4.00	5.00	5.00	0.00
611 - Tourism & Marketing	2.00	2.00	1.00	2.00	1.00
Public Safety	206.50	208.50	210.50	209.50	-1.00
310 - Police	87.00	87.00	89.00	90.00	1.00
320 - Police (PACT)	6.00	6.00	6.00	6.00	0.00
330 - Animal Control	2.00	2.50	2.50	2.50	0.00
340 - Fire	79.00	79.50	79.50	79.50	0.00
360 - Municipal Court	7.50	7.50	7.50	7.50	0.00
370 - Code Enforcement	13.00	13.00	13.00	12.00	-1.00
380 - Animal Shelter	12.00	13.00	13.00	12.00	-1.00
Public Works	60.00	59.00	60.00	61.00	1.00
190 - Utility Services	13.00	12.00	12.00	12.00	0.00
700 - Public Works Administration	11.00	11.00	12.00	13.00	1.00
710 - Street and Drainage	16.00	16.00	16.00	16.00	0.00
750 - Fleet Maintenance	3.00	3.00	3.00	3.00	0.00
760- Waste & Wastewater	17.00	17.00	17.00	17.00	0.00
Operations					
Grand Total	376.15	379.15	392.54	400.22	0.55

CITYWIDE PROGRAM REQUESTS

CITYWIDE PROGRAM REQUEST- FY24-25

#	FY24-25 PROGRAM REQUEST	DEPARTMENT	RECURRING COST	ONE-TIME COST	TOTAL FIRST YEAR COST	TOTAL PROGRAM COST	PROPOSED	FUND
1	Content Creator	(100) Administration	107,668		107,668	107,668	N	(0001) GENERAL
2	Cyber Security	(130) Information Technology	107,220		107,220	107,220	N	(0001) GENERAL
3	Camera System	(195) Government Center	60,000	100,000	160,000		N	(0001) GENERAL
4	Two Police Officers	(310) Police	236,971		236,971	236,971	N	(0001) GENERAL
5	Forensic Technician	(310) Police	72,222		72,222	72,222	N	(0001) GENERAL
6	Flock LPR Cameras	(310) Police	16,600		16,600	15,600	N	(0001) GENERAL
7	Speed Alert Trailer	(310) Police		19,431	19,431	19,431	N	(0001) GENERAL
8	StarChase Vehicle Mounted Systems	(310) Police		47,692	47,692	47,692	N	(0001) GENERAL
9	Stair Climber	(310) Police		7,637	7,637	7,637	N	(0001) GENERAL
10	Axon Body-Worn Cameras	(310) Police	61,523		61,523	61,523	N	(0001) GENERAL
11	Patrol Canine	(310) Police		34,110	34,110	34,109	N	(0001) GENERAL
12	Research and Program Coordinator	(340) Fire	77,319		77,319	77,319	N	(0001) GENERAL
13	Conversion of Part-Time Fire Administrative Assistant to Full-Time	(340) Fire	51,664		51,664	51,664	N	(0001) GENERAL
14	Paramedic Pay	(340) Fire	51,141		51,141	862,094	N	(0001) GENERAL
15	Community Risk Specialist	(340) Fire	162,490		162,490	124,503	N	(0001) GENERAL
16	Full-time Administrative Assistant	(340) Fire	74,089		74,089	74,089	N	(0001) GENERAL
17	First Due Platform	(340) Fire	37,350		37,350	37,350	N	(0001) GENERAL
18	Fire Chief Vehicle	(340) Fire		102,240	102,240	102,240	N	(0001) GENERAL
19	Building Inspector with vehicle	(370) Code	101,863	38,000	139,863	139,863	N	(0001) GENERAL
20	Two new vehicles	(370) Code		77,290	77,290		N	(0001) GENERAL
21	Special Event Coordinator	(430) Recreation	108,661		108,661	108,661	N	(0001) GENERAL
22	Holiday on the Hill Drone Show	(430) Recreation	40,000		40,000	40,000	N	(0001) GENERAL
23	Administrative Assistant	(450) Library	75,814		75,814	75,814	N	(0001) GENERAL
24	Convert Part-time Technical Services position to Full-time	(450) Library	33,060		33,060	33,060	N	(0001) GENERAL
25	Building Maintenance Technician	(450) Library	66,854		66,854	66,854	N	(0001) GENERAL
26	Part-time Event Attendant	(450) Library	16,923		16,923	16,923	N	(0001) GENERAL
27	Development Code Re-Write	(520) Planning		250,000	250,000	250,000	N	(0001) GENERAL

CITYWIDE PROGRAM REQUEST

CITYWIDE PROGRAM REQUEST- FY24-25

#	FY24-25 PROGRAM REQUEST	DEPARTMENT	RECURRING COST	ONE-TIME COST	TOTAL FIRST YEAR COST	TOTAL PROGRAM COST	PROPOSED	FUND
28	Full-time Field Technician & Vehicle	(190) Utility Services	76,764	40,345	117,109	117,109	N	(0100) WATER/SEWER
29	Two Full-time Billing Technicians	(190) Utility Services	133,214		133,214	133,214	N	(0100) WATER/SEWER
30	Spatial Data from NCTCOG	(700) Public Works		17,470	17,470	17,468	N	(0100) WATER/SEWER
31	Environmental Specialist	(700) Public Works	110,373		110,373	110,373	N	(0100) WATER/SEWER
32	Construction Management software	(700) Public Works	9,608	16,500	26,108	26,108	N	(0100) WATER/SEWER
33	Full-time Customer Service Specialist	(380) Animal Shelter	84,061		84,061	84,061	N	(0301) ANIMAL SHELTER
34	FT Wildlife Officer Position	(380) Animal Shelter	68,365		68,365	68,365	N	(0301) ANIMAL SHELTER
35	Camera System	(380) Animal Shelter		36,500	36,500	36,500	N	(0301) ANIMAL SHELTER
36	FT Animal Attendant	(380) Animal Shelter	65,839		65,839	65,839	N	(0301) ANIMAL SHELTER
37	Cedar Hill Museum of History	(400) CDC Administration		85,000	85,000	85,000	Y	(0308) CDC
38	Turf Tine Rake	(415) Valley Ridge		8,000	8,000	8,000	Y	(0308) CDC
39	Decompaction Attachment	(415) Valley Ridge		28,000	28,000	28,000	Y	(0308) CDC
40	Window Repair	(435) Recreation Center		117,000	117,000	117,000	Y	(0308) CDC
41	Roof Replacement Set-Aside	(435) Recreation Center		120,948	120,948	303,333	Y	(0308) CDC
42	Event Tables & Chairs	(435) Recreation Center		45,555	45,555	45,555	Y	(0308) CDC
43	Event Portable Stage Replacement	(435) Recreation Center		24,000	24,000	24,000	Y	(0308) CDC
44	Fitness Equipment Replacement	(435) Recreation Center		69,758	69,758	69,758	Y	(0308) CDC
Total Unfunded Programs Cost			2,107,656	1,285,475	3,393,130	3,327,204	-	

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

Proposed Programs by Funding Source	
(0001) GENERAL FUND	2,235,830
(0100) WATER/SEWER FUND	404,274
(0301) ANIMAL SHELTER FUND	254,765
(0308) CDC FUND	498,261
TOTAL	3,393,130

CITYWIDE EQUIPMENT REQUESTS

CITYWIDE REPLACEMENT EQUIPMENT REQUEST - FY24-25				
Equipment Requested by Type & Funding Source:				
DPT. / REQ.	COST	LIFE	FUNDED:	TYPE
[130] Information Technology	\$ 45,000			
Workstation Technology Equipment	45,000	5	Y- Capital	Computer Equipment
[190] Utility Services	\$ 76,950			
New Truck (MR-9164)	40,250	5	Y- (0100)	Motor Vehicle
New Truck	36,700	5	Y- (0100)	Motor Vehicle
(310) Police	\$ 391,745			
Front Line Patrol	81,370	5	Y- Capital	Motor Vehicle
Front Line Patrol	81,370	5	Y- Capital	Motor Vehicle
Front-Line Patrol	81,370	5	Y- Capital	Motor Vehicle
Front-Line Patrol	81,370	5	Y- Capital	Motor Vehicle
Front-Line Patrol	66,265	5	Y- Capital	Motor Vehicle
[340] Fire Department:	\$ 36,000			
Lucas 2 CPR Device	18,000	7	Y- Capital	Safety Equipment
Lucas 2 CPR Device	18,000	7	Y- Capital	Safety Equipment
[410] Parks Department:	\$ 159,500			
New Dump Bed Truck	90,000	5	Y- Capital	Motor Vehicle
New Crew Cab 4x4 Truck	60,000	5	Y- Capital	Motor Vehicle
New Landscape Trailer	4,750	5	Y- Capital	Motor Vehicle
New Landscape Trailer	4,750	5	Y- Capital	Motor Vehicle
[710] Streets Department:	\$ 65,000			
Sewer Lateral Camera	10,000	5	Y- Capital	Equipment
New Truck 4x4	55,000	5	Y- Capital	Motor Vehicle
[760] Water/Sewer	\$ 55,000			
New Truck	55,000	5	Y- (0100)	Motor Vehicle
Total Requested	\$ 829,195			
Capital Fund	\$		697,245.00	
Water Sewer Fund (0100)	\$		131,950.00	

PROPERTY TAX INFORMATION

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 below.

The 86th Legislature changed the terminology and process for adopting a tax rate 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.

VALUES, RATES, TAX BILL AND 1¢ EQUIVALENT	2022-2023	2023-2024	2024-2025 (CERTIFIED)	\$ Chg over Prior Year Certified	% Chg to PY
Taxable Value ⁽¹⁾	5,252,924,253	5,915,563,293	6,622,328,162	\$ 706,764,869	11.95%
Add: Protest Values (ARB)	\$ 186,665,391	\$ 126,564,662	\$ 128,340,499	\$ 1,775,837	1.40%
Less: TIF Total Captured Value	\$ 156,940,404	\$ 192,937,187	\$ 197,043,041	\$ 4,105,854	2.13%
Taxable Value with ARB totals	\$ 5,282,649,240	\$ 5,849,190,768	\$ 6,553,625,620	\$ 704,434,852	12.04%
New Construction	\$ 35,044,346	\$ 162,230,864	\$ 282,048,723	\$ 119,817,859	73.86%
Taxable Value Used for NNR Calc	\$ 5,247,604,894	\$ 5,686,959,904	\$ 6,271,576,897	\$ 584,616,993	10.28%
Average Single Family Home Value ⁽²⁾	\$ 260,180	\$ 280,610	\$ 307,768	\$ 27,158	9.68%
Average SF Tax Bill	\$ 1,709	\$ 1,814	\$ 1,959	\$ 145	7.97%
One Penny Equivalent ⁽¹⁾	\$ 525,292	\$ 591,556	\$ 662,233	\$ 70,676	11.95%

CALCULATED RATES	2022-2023	2023-2024	2024-2025	\$ Chg over Prior Year	% Chg to PY
No-New-Revenue Rate (NNR)	\$ 0.597583	\$ 0.605625	\$ 0.602864	\$ (0.00276)	-0.43%
No-New-Revenue M&O Rate	\$ 0.444901	\$ 0.447011	\$ 0.437402	\$ (0.00961)	-1.97%
Voter Approval M&O Rate (3.50%)	\$ 0.460472	\$ 0.462656	\$ 0.452711	\$ (0.00995)	-1.97%
Debt Rate (I&S)	\$ 0.176437	\$ 0.183869	\$ 0.183744	\$ (0.00013)	-0.07%
Voter-Approval Tax Rate ³	\$ 0.636909	\$ 0.646525	\$ 0.636455	\$ (0.01007)	-1.47%
Unused Increment Rate	\$ 0.022530	\$ -	\$ -	\$ -	0.00%
Voter-Approved Tax Rate Adjusted	\$ 0.659439	\$ 0.646525	\$ 0.636455	\$ (0.01007)	-1.43%

TAX RATE & LEVY	2022-2023	2023-2024	2024-2025	\$ Chg over Prior Year	% Chg to PY
Total Tax Rate	\$ 0.657000	\$ 0.646525	\$ 0.636455	\$ (0.01007)	-1.44%
Operations (M&O)	\$ 0.480563	\$ 0.462656	\$ 0.452711	\$ (0.00995)	-1.92%
Debt (I&S)	\$ 0.175437	\$ 0.183869	\$ 0.183744	\$ (0.00013)	-0.07%
Tax Levy on Taxable Value with ARB Totals	\$ 34,654,179	\$ 37,816,481	\$ 41,710,878	\$ 3,894,397	12.24%
Operations	\$ 25,386,458	\$ 27,061,632	\$ 29,668,984	\$ 2,607,352	11.02%
Debt	\$ 9,267,721	\$ 10,754,849	\$ 12,041,894	\$ 1,287,045	15.76%

Increase over NNRR	\$ 0.0594	\$ 0.0409	\$ 0.0336
% Increase over NNRR	9.94%	6.75%	5.57%
Increase over NNRR M&O Rate	\$ 0.0357	\$ 0.0156	\$ 0.0153
% Increase over NNRR M&O	8.00%	3.50%	3.50%
Tax Revenue from new construction	\$ 230,241	\$ 1,048,863	\$ 1,795,113

(1) Based on Dallas and Ellis Counties certified taxable values (includes TIF) ; (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.

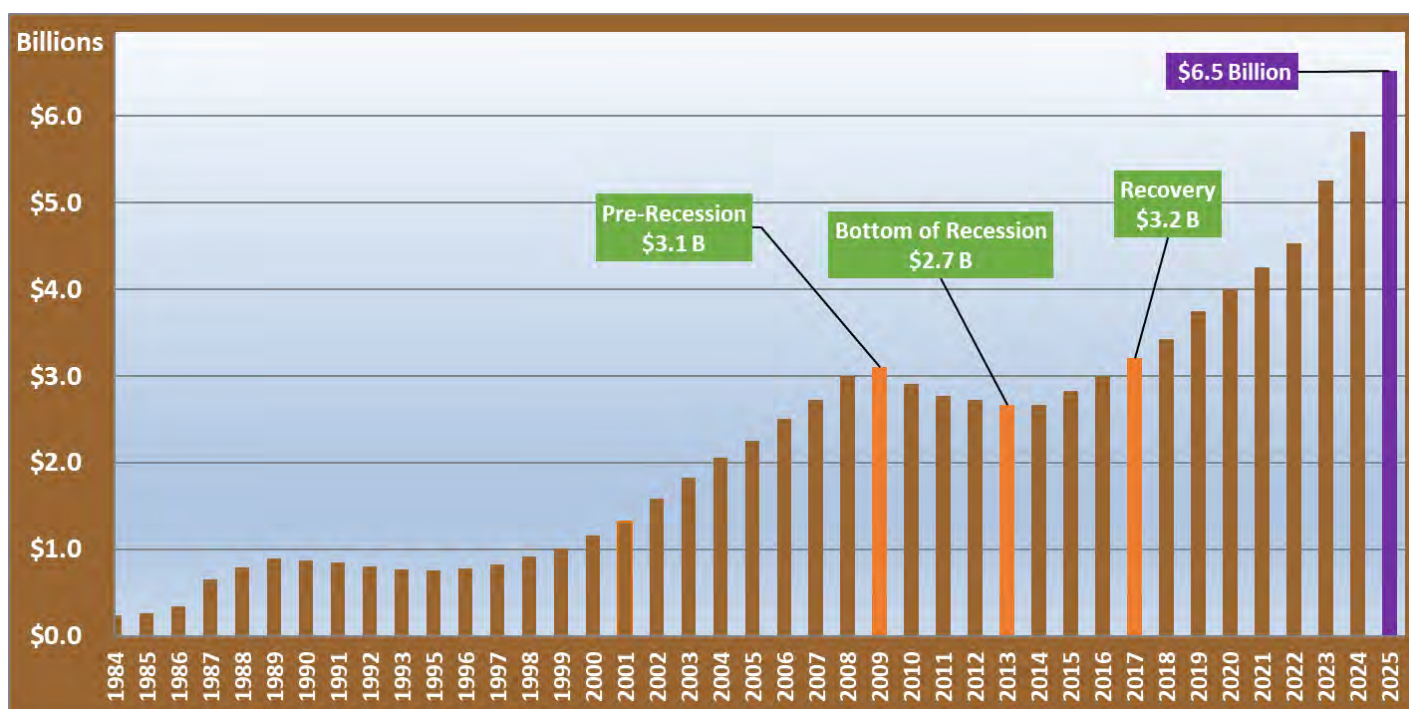
PROPERTY TAX INFORMATION

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 tables below shows historical changes in taxable values for the City of Cedar Hill.

Fiscal Year	Tax Rate (Cents/\$ 100)	Certified Taxable Values (Net)	Change in Taxable Value	Percent Change	New Construction	Revaluation
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
2024	0.64653	5,849,190,768	566,541,528	10.7%	127,186,518	439,355,010
CERT 2025	0.63645	6,553,625,620	704,434,852	12.0%	282,048,723	422,386,129

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

CHANGE IN TAXABLE VALUES



PROPERTY TAX INFORMATION

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%
2023	2024	64.653	5,849,190,768	566,541,528	10.72%
2024	2025	63.645	6,553,625,620	704,434,852	12.04%



GENERAL FUND

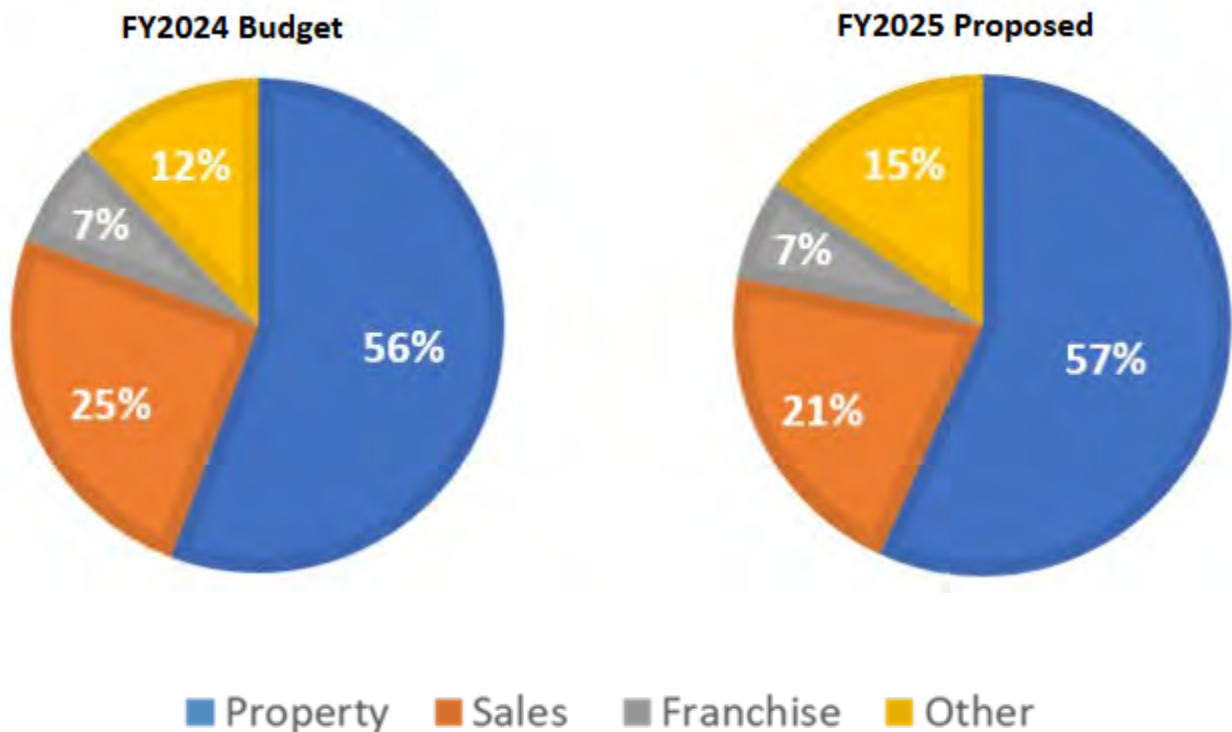
The General Fund provides resources for the major governmental functions of the City of Cedar Hill, like Public Safety, Parks, Library, Development Services, and Administration. This section details the resources and expenditures in the General Fund.

GENERAL FUND REVENUE SUMMARY

GENERAL FUND REVENUE BY TYPE

Revenues:	2023-2024 Budget	2023-2024 Estimate	2024-2025 Proposed	% of total	% Variance (budget)
Property Taxes	27,332,248	27,306,999	29,750,000	57.1%	8.8%
Sales Tax	12,191,600	11,021,051	11,023,000	21.1%	-9.6%
Franchise Fees	3,409,787	3,416,312	3,421,000	6.6%	0.3%
Permits and licenses	1,071,000	1,448,440	1,505,400	2.9%	40.6%
Charges for Services	1,838,575	1,040,275	1,894,400	3.6%	3.0%
Fines & Fees	1,080,000	1,074,300	1,102,000	2.1%	2.0%
Miscellaneous	584,000	1,160,522	669,000	1.3%	14.6%
Charges to Other Governments	537,200	543,200	544,200	1.0%	1.3%
Intergovernmental Sources	253,017	448,629	462,000	0.9%	82.6%
Transfers In	708,424	2,458,424	1,768,019	3.4%	149.6%
Total	49,005,851	49,918,152	52,139,019	100.0%	6.4%

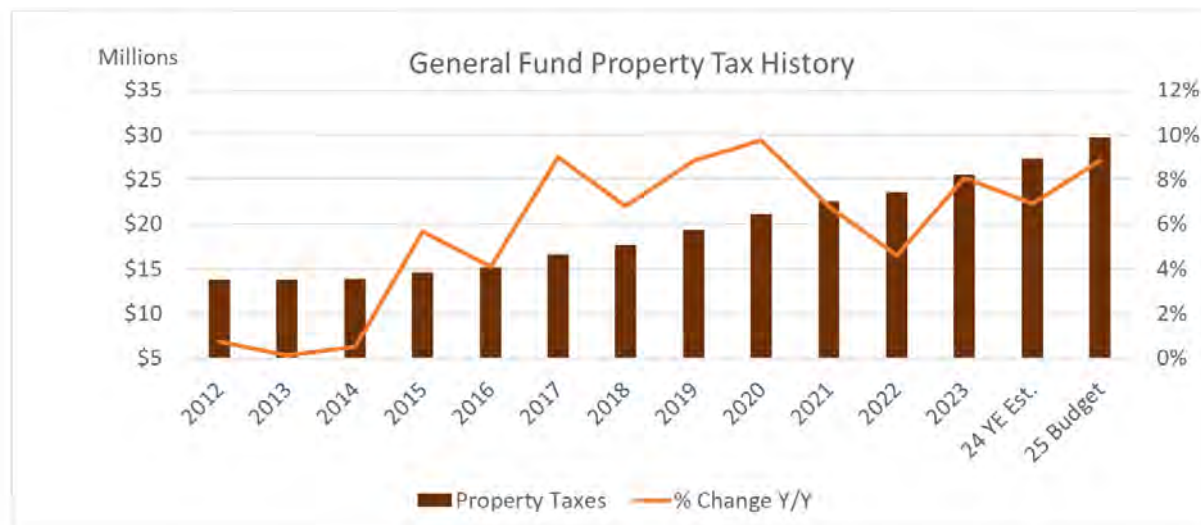
COMPARISON TO PRIOR YEAR



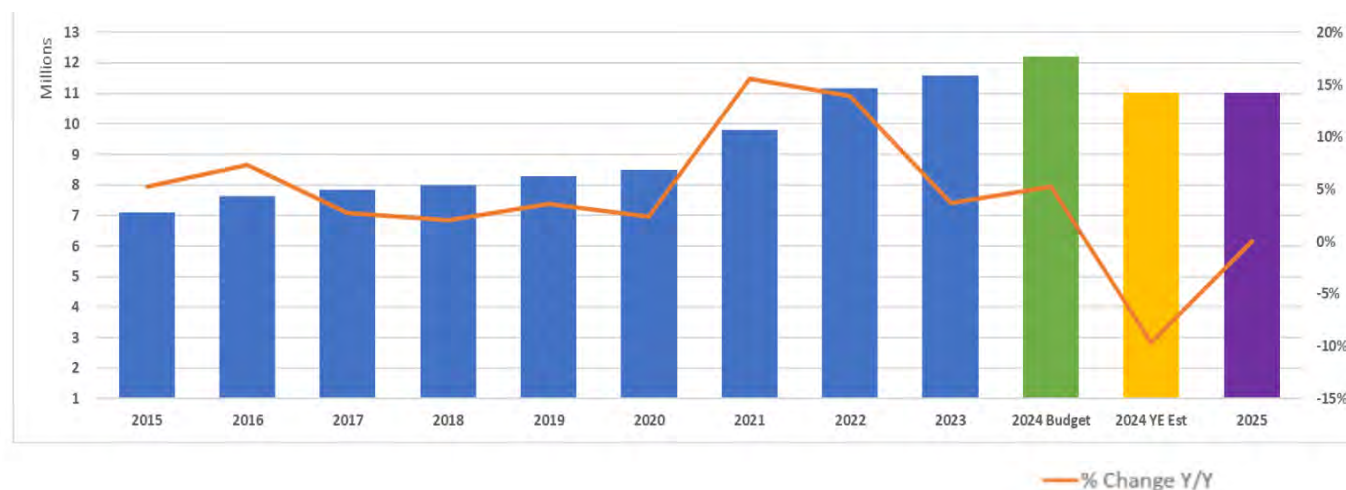
MAJOR REVENUE SOURCES HISTORY

PROPERTY TAX COLLECTIONS

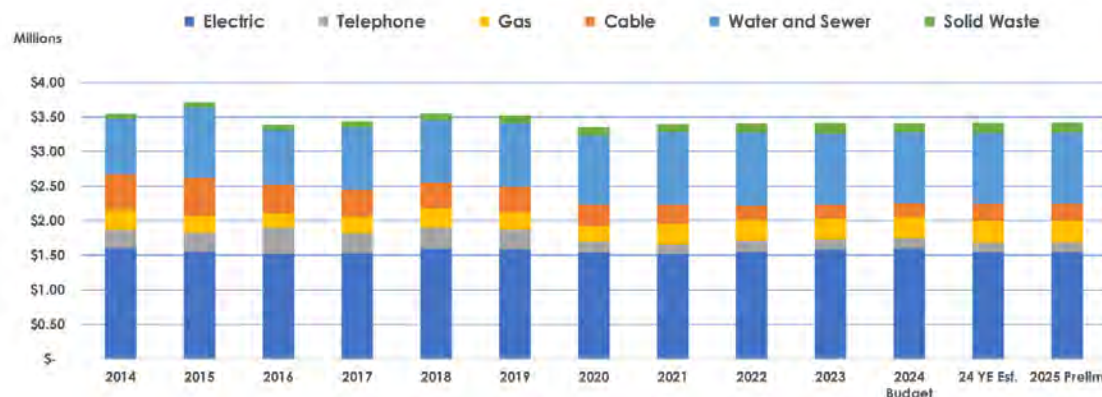
CURRENT, DELINQUENT & PENALTIES



SALES TAX COLLECTIONS



FRANCHISE FEES

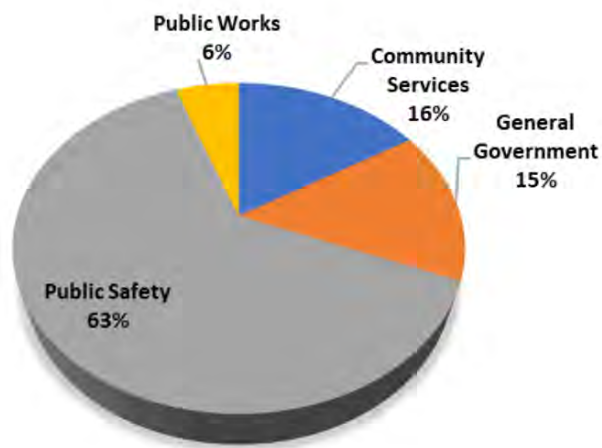


GENERAL FUND EXPENDITURE SUMMARY

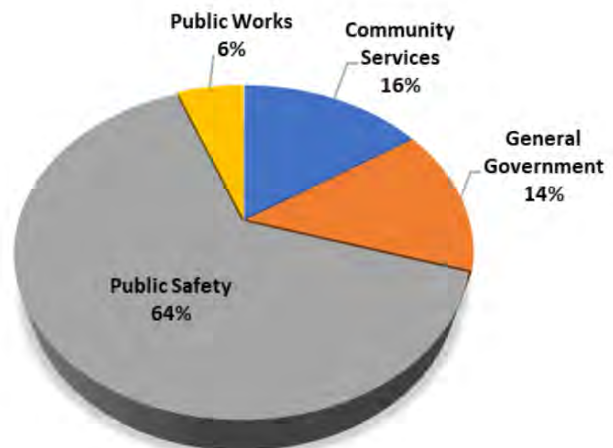
GENERAL FUND EXPENDITURES BY FUNCTION

Function	FY24 Budget	FY24 YE Est	FY25 Proposed	B2B \$ Var.	B2B % Var
Community Services	8,182,931	7,796,484	8,096,981	(85,950)	-1%
General Government	7,590,933	7,575,891	7,677,995	87,063	1%
Public Safety	32,048,549	32,725,130	33,408,207	1,359,658	4%
Public Works	2,767,606	2,729,578	2,947,170	179,564	6%
Total	50,590,019	50,827,083	52,130,354	1,540,335	3%

COMPARISON TO PRIOR YEAR

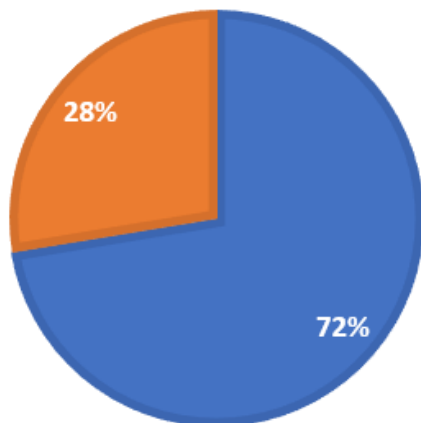


FY24 Budget
\$50,590,019

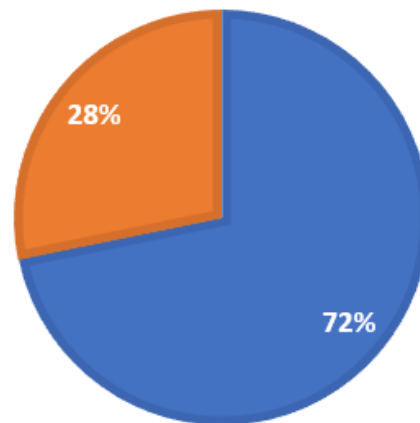


FY25 Proposed Budget
\$52,130,354

PERSONNEL VS. O&M COSTS



FY24 Budget



FY25 Proposed Budget

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var to Budget	% Var to Budget
BEGINNING FUND BALANCE	\$ 11,653,511	\$ 13,052,981	\$ 14,994,668	\$ 14,994,668	\$ 14,085,737		
REVENUES							
Property taxes	\$ 23,633,294	\$ 25,540,751	\$ 27,332,248	\$ 27,306,999	\$ 29,750,000	\$ 2,417,752	9%
Sales Taxes	\$ 11,168,948	\$ 11,586,120	\$ 12,191,600	\$ 11,021,051	\$ 11,023,000	\$ (1,168,600)	-10%
Other taxes	3,532,480	3,572,434	3,409,787	3,416,312	3,421,000	\$ 11,213	0%
Permits and licenses	1,841,221	1,501,561	1,071,000	1,448,440	1,505,400	\$ 434,400	41%
Charges for services	1,895,111	2,104,932	1,838,575	1,040,275	1,894,400	\$ 55,825	3%
Fines	1,207,734	915,818	1,080,000	1,074,300	1,102,000	\$ 22,000	2%
Miscellaneous	645,353	1,145,840	584,000	1,160,522	669,000	\$ 85,000	15%
Charges to other gov'ts	562,538	572,785	537,200	543,200	544,200	\$ 7,000	1%
Intergovernmental sources	696,413	535,335	253,017	448,629	462,000	\$ 208,983	83%
Transfers In	1,153,412	846,154	708,424	2,458,424	1,768,019	\$ 1,059,595	150%
TOTAL OPERATING REVENUES	\$ 46,336,504	\$ 48,321,730	\$ 49,005,851	\$ 49,918,152	\$ 52,139,019	\$ 3,133,168	6.4%
EXPENDITURES							
Administration (100)	1,643,048	1,822,016	1,899,114	2,000,409	1,990,409	91,295	5%
Human Resources (110)	643,433	706,159	796,139	790,224	834,578	38,439	5%
Information Technology (130)	1,381,830	1,491,213	1,819,470	1,694,463	1,601,140	(218,330)	-12%
Finance (150)	1,249,609	1,333,073	1,435,808	1,501,504	1,559,429	123,621	9%
Government Center (195)	809,693	830,700	910,100	933,680	970,664	60,564	7%
Police (310)	11,217,025	12,840,477	14,400,609	14,099,789	15,005,767	605,158	4%
Animal Control (330)	164,594	212,434	242,588	232,672	249,477	6,889	3%
Fire/EMS (340)	12,600,648	13,829,190	14,282,125	15,418,376	15,081,173	799,048	6%
Emergency Management (350)	139,121	77,708	148,856	141,485	173,865	25,009	17%
Court (360)	675,860	771,501	909,737	842,896	925,579	15,843	2%
Code Enforcement (370)	1,376,521	1,593,362	1,711,234	1,636,513	1,594,296	(116,938)	-7%
Animal Shelter (380)	301,875	346,125	353,400	353,400	378,050	24,650	7%
Parks(410)	2,598,257	3,226,798	3,619,001	3,520,605	3,620,177	1,176	0%
Recreation (430)	557,536	843,595	1,229,924	1,233,872	1,158,971	(70,954)	-6%
Library (450)	1,173,517	1,375,464	2,068,246	2,039,614	2,217,873	149,627	7%
Neighborhood Services (470)	265,199	342,661	371,983	369,679	398,294	26,311	7%
Historic Downtown (480)	196,317	136,923	211,438	72,923	-	(211,438)	-100%
Planning (520)	483,496	490,364	682,340	559,793	701,667	19,327	3%
Streets (710)	2,078,623	2,245,579	2,421,297	2,382,507	2,581,652	160,355	7%
Fleet (750)	303,920	314,528	346,309	347,070	365,518	19,209	6%
Non-Department (199)	5,076,912	614,777	730,302	655,612	721,776	(8,526)	-1%
TOTAL OPERATING EXPENDITURES	\$ 44,937,034	\$ 45,444,646	\$ 50,590,019	\$ 50,827,083	\$ 52,130,354	\$ 1,540,335	3%
Net Change	\$ 1,399,470	\$ 2,877,084	\$ (1,584,168)	\$ (908,931)	\$ 8,665	xxx	xxx
ENDING FUND BALANCE	\$ 13,052,981	\$ 14,994,668	\$ 13,410,500	\$ 14,085,737	\$ 14,094,403	xxx	xxx
% of Operating Expenditures	29.0%	33.0%	26.5%	27.7%	27.0%		
Unassigned	\$ 1,818,722	\$ 3,633,507	\$ 762,995	\$ 1,378,966	\$ 1,061,814		
25% Fund Balance Requirement	11,234,258	11,361,162	12,647,505	12,706,771	13,032,588		
	\$ 13,052,981	\$ 14,994,668	\$ 13,410,500	\$ 14,085,737	\$ 14,094,403	xxx	xxx

CHANGE IN EXPENDITURES	2021-2022	2022-2023	23-24 Budget	YE Est. 23-24	Continuation 24-25	\$ Var	% Of Total
GENERAL GOVERNMENT	\$ 10,804,525	\$ 6,797,939	\$ 7,590,933	\$ 7,575,891	\$ 7,677,995	\$ 87,063	1%
PUBLIC SAFETY	26,475,644	29,670,795	32,048,549	32,725,130	33,408,207	\$ 1,359,658	4%
PUBLIC WORKS	2,382,543	2,560,108	2,767,606	2,729,578	2,947,170	\$ 179,564	6%
COMMUNITY SERVICES	5,274,322	6,415,804	8,182,931	7,796,484	8,096,981	\$ (85,950)	-1%
Total	44,937,034	45,444,646	50,590,019	50,827,083	52,130,354	1,540,335	3%

ADMINISTRATION

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
# of open records request	800	873	834	850
Citizens Satisfaction Survey Overall % - (biennial)	80%	N/A Biennial	N/A; survey to be completed in 2025	82%



ADMINISTRATION

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	1,300,038	\$1,340,434	1,470,712	1,640,170	1,692,000	221,288
Supplies	53,548	\$35,920	38,100	25,399	35,300	(2,800)
Maintenance	12,795	\$17,995	21,372	29,436	18,695	(2,677)
Services	84,181	\$220,631	194,699	158,564	111,643	(83,056)
Utilities	11,028	\$9,416	9,750	11,196	11,196	1,446
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	161,462	197,621	164,481	135,644	121,576	(42,905)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	1,643,050	1,860,780	1,899,114	2,000,409	1,990,410	91,296

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

Position by Title	Pay Grade	FY22 Actual	FY23 Actual	FY24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
City Manager	624	1.00	1.00	1.00	1.00	0.00
Deputy City Manager *	623	1.00	1.00	1.00	0.00	-1.00
Assistant City Manager	623	1.00	1.00	1.00	2.00	1.00
City Secretary	620	1.00	1.00	1.00	1.00	0.00
Director of Administrative Services	621	1.00	1.00	1.00	1.00	0.00
Assistant City Secretary	617	1.00	1.00	1.00	1.00	0.00
Executive Assistant to the City Manager	616	1.00	1.00	1.00	1.00	0.00
Executive Assistant	615	1.00	1.00	1.00	1.00	0.00
Records Clerk	94	0.50	0.50	0.58	0.58	0.00
Totals		8.50	8.50	8.58	8.58	-1.00

*Reclassified and moved to Water & Sewer

EQUIPMENT & PROGRAM REQUEST

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

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Content Creator	107,668	-	N	



HUMAN RESOURCES

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Offer a minimum of 10 Wellness programs annually.	12	12	12	12
Provide a minimum of 4 Customer Service Initiatives annually.	5	5	5	5
Provide at least 12 Recruitment and Retention Programs annually.	15	15	15	15

HUMAN RESOURCES

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed	Budget Variance
Personnel	468,317	540,025	587,000	612,292	645,161	58,161
Supplies	28,826	25,608	32,250	26,150	27,200	(5,050)
Maintenance	32,090	50,535	41,205	41,110	41,000	(205)
Services	80,114	50,360	65,677	63,485	63,220	(2,457)
Utilities	790	546	569	569	569	-
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	24,298	39,086	69,438	46,618	57,428	(12,010)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	634,433	706,159	796,139	790,224	834,578	38,439

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Human Resources Director	621	1.00	1.00	1.00	1.00	0.00
Assistant Human Resources Director	620	1.00	1.00	1.00	1.00	0.00
Human Resources Generalist II	618	0.00	0.00	1.00	1.00	0.00
Human Resources Generalist I	617	1.00	1.00	1.00	1.00	0.00
Human Resources Analyst	615	1.00	1.00	0.00	0.00	0.00
HR Assistant *	614	0.00	0.00	0.00	0.55	0.55
Total		4.00	4.00	4.00	4.55	0.55

*Changed from temp intern to regular PT

EQUIPMENT& 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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
IT Service requests complete on a timely basis	90%	91%	90%	95%
IT Projects completed on schedule	50%	95%	95%	90%
Network security issues caught and extinguished	95%	95%	95%	95%

INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	528,535	593,281	638,584	652,067	674,958	36,374
Supplies	41,107	73,734	82,860	78,410	61,025	(21,835)
Maintenance	284,913	293,124	389,354	343,278	267,864	(121,490)
Services	213,539	286,562	198,740	178,750	159,430	(39,310)
Utilities	5,190	3,982	4,898	4,596	4,596	(302)
Lease/Rentals	196,341	225,821	479,749	413,113	424,387	(55,362)
Miscellaneous	19,633	14,710	25,285	24,249	8,880	(16,405)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	92,572	-	-	-	-	-
Total	1,381,830	1,491,213	1,819,470	1,694,463	1,601,140	(218,330)

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Information Technology Director	621	1.00	1.00	1.00	1.00	0.00
IT Manager	620	0.00	0.00	1.00	1.00	0.00
Network Administrator	619	1.00	1.00	0.00	0.00	0.00
Information Systems Analyst	617/618	2.00	2.00	3.00	3.00	0.00
IT Technician	94	0.70	0.70	0.00	0.00	0.00
Administrative Secretary	613	0.00	0.50	0.50	0.50	0.00
Administrative Clerk	91	0.50	0.00	0.00	0.00	0.00
Total		5.20	5.20	5.50	5.50	0.00

INFORMATION TECHNOLOGY

EQUIPMENT & PROGRAM REQUEST

Equipment	Actual Cost	Lease Cost	Funded
50- Workstation Technology Equipment	\$45,000	-	Y- CAPITAL

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Cyber Security	\$107,220	-	N	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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
% of AP Electronic Payments	48%	49%	50%	51%
% of months bank recon completed w/45 days	33%	10%	10%	33%
% of Purchase Card Expenditures to Total Expenditures	3.14%	3.16%	3.20%	3.24%
# of Purchase Orders	437	471	425	450
Bond Rating (Moody's/S&P)	Aa2/AA	Aa2/AA	Aa1	Aa1
# of Consecutive Years receiving GFOA CAFR award	31	32	33	34
# of Years receiving GFOA Distinguished Budget Award	23	24	25	26
% of Financial Reports Prepared by Due Date	100%	100%	100%	100%

EXPENDITURE SUMMARY

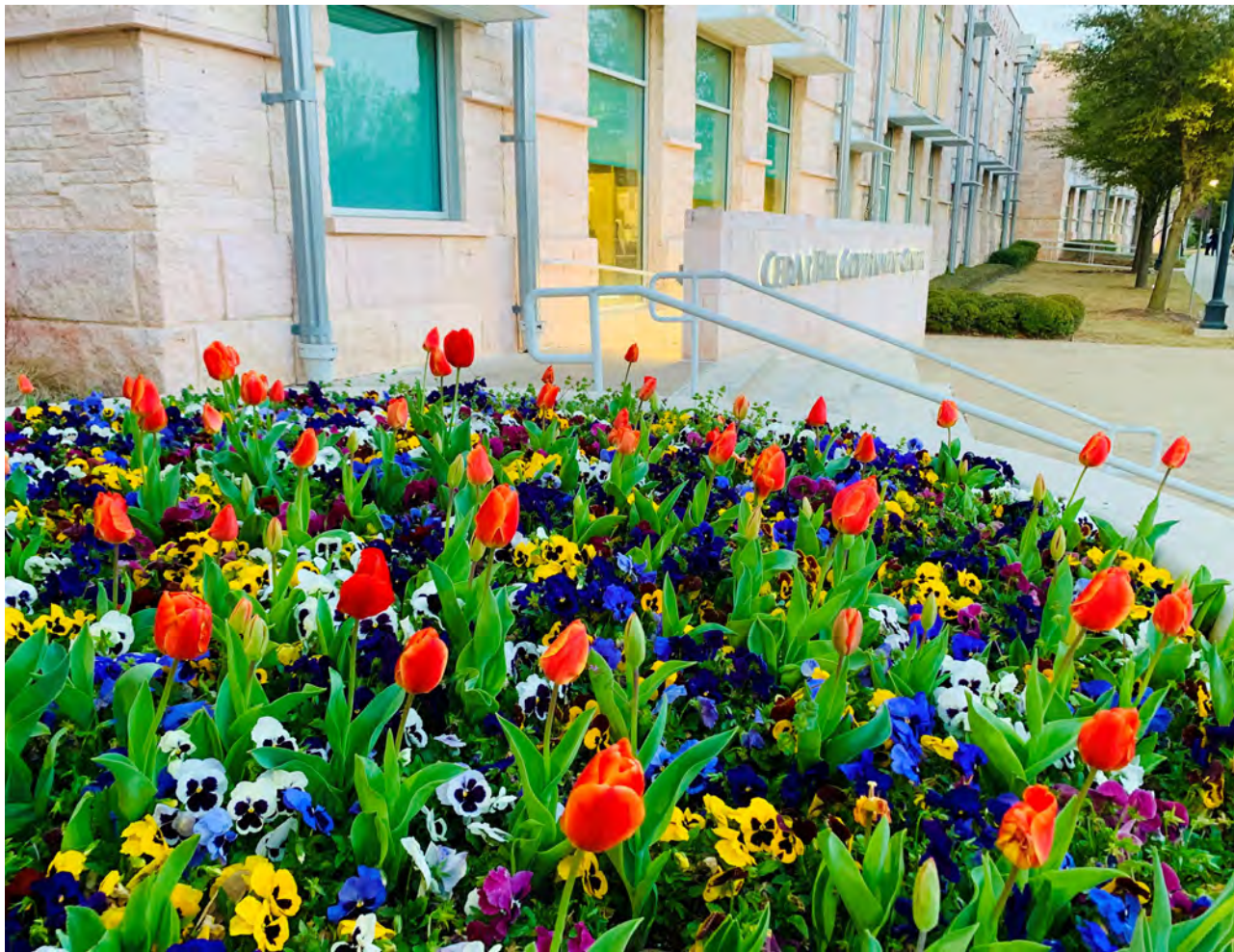
Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	864,425	754,312	941,629	897,115	1,026,222	84,593
Supplies	5,138	12,129	6,850	6,775	7,875	1,025
Maintenance	-	-	-	-	-	-
Services	351,205	539,585	449,210	561,633	493,118	43,908
Utilities	390	699	780	780	780	-
Lease/Rentals	12,105	12,105	17,105	17,105	17,105	-
Miscellaneous	16,346	14,244	20,234	18,097	14,329	(5,905)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	1,249,609	1,333,073	1,435,808	1,501,504	1,559,429	123,621

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Finance Director	622	1.00	1.00	1.00	1.00	0.00
Assistant Finance Director	621	1.00	1.00	1.00	1.00	0.00
Controller	619	1.00	1.00	1.00	1.00	0.00
Revenue Manager	618	1.00	1.00	1.00	0.00	-1.00
Senior Accountant	617	1.00	1.00	0.00	1.00	1.00
Budget Analyst	617	0.00	0.00	0.00	1.00	1.00
Accountant	616	0.00	0.00	1.00	1.00	0.00
Purchasing Coordinator	614	1.00	1.00	1.00	1.00	0.00
Senior Accounting Technician	615	0.00	0.00	1.00	0.00	-1.00
Payroll Technician	614	1.00	1.00	1.00	1.00	0.00
Accounting Technician	614	2.00	2.00	1.00	1.00	0.00
Total		9.00	9.00	9.00	9.00	0.00

EQUIPMENT & PROGRAM REQUEST

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



GOVERNMENT CENTER

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Systems maintained	7	7	8	9
Energy generated from solar panels	170,513 kWh	166,364 kWh	166,364 kWh	166,364 kWh

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	277,934	300,655	325,357	278,326	339,371	14,014
Supplies	35,473	29,723	27,450	23,00	27,900	450
Maintenance	135,867	152,379	130,700	204,213	144,362	13,662
Services	154,063	118,879	156,370	160,975	154,510	(1,860)
Utilities	204,317	225,186	256,158	261,991	293,546	37,388
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	2,039	3,879	14,065	4,475	10,975	(3,090)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	809,693	830,700	910,100	933,680	970,664	60,564

GOVERNMENT CENTER

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Facility Manager	619	1.00	1.00	1.00	1.00	0.00
Building Maintenance Crew Chief	615	1.00	1.00	1.00	1.00	0.00
Customer Service Specialist	615	0.00	1.00	1.00	1.00	0.00
Building Maintenance Coordinator	613	1.00	1.00	1.00	1.00	0.00
Totals		3.00	4.00	4.00	4.00	0.00

EQUIPMENT & PROGRAMS REQUEST

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

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Camera System	60,000	100,000	N	N

NON-DEPARTMENTAL

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 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	71,552	58,703	89,628	81,928	82,705	(6,923)
Supplies	5,521	5,616	16,840	6,625	6,750	(10,090)
Maintenance	120,524	143,504	133,020	107,142	122,048	(10,972)
Services	239,033	297,437	216,588	226,539	262,728	46,140
Utilities	1,217	958	1,127	1,292	1,309	182
Lease/Rentals	51,539	59,178	118,854	93,486	93,486	(25,368)
Miscellaneous	57,526	49,382	154,245	138,600	152,750	(1,495)
Transfers/Debt	4,530,000	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	5,076,912	614,777	730,302	655,612	721,776	(8,526)

NON-DEPARTMENTAL

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Building Maintenance Technician	613	1.00	1.00	1.00	1.00	0.00
Part-Time Facility Maintenance Technician	613	0.00	0.00	0.50	0.60	0.10
Part-Time Custodian	612	0.00	0.50	0.00	0.00	0.00
Part-Time Custodian	93	0.50	0.00	0.00	0.00	0.00
Totals		1.50	1.50	1.50	1.60	.10

- FTE increased for budgeting purposes

EQUIPMENT & PROGRAM REQUESTS

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

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Respond to all Emergency calls promptly	6:42 minutes	6:30 minutes	under 6 minutes	6:30 minutes
Perform state traffic safety initiatives per year	Completed 12	Complete 5	Complete 4	Complete 4
File appropriate charges and provide testimony at grand jury/court	90% Acceptance	90% Acceptance	90% Acceptance	90% Acceptance
Contact victims, document and investigate all criminal activity and offense reports	Continue to contact w/in 5 days	Continue to contact w/in 5 days	Continue to contact w/in 5 days	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)	Held monthly meetings	Held monthly meetings	Held Quarterly Meetings	Hold Quarterly Meetings
Develop & implement succession strategy by expanding training opportunities	Attended 1 management leadership course	Attend 1 management leadership course	Attend 1 management leadership course	Attend 1 management leadership course
Investigate internal affair complaints and conduct administrative investigations	Continue to complete w/in 30 days	Continue to complete w/in 30 days	Continue to complete w/in 30 days	Continue to complete w/in 30 days

Please note seconds converted to minutes in response times stated above

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	9,265,996	10,749,562	11,841,857	11,583,013	12,456,551	614,695
Supplies	349,230	394,443	431,560	433,120	388,760	(42,800)
Maintenance	115,112	147,550	256,243	262,207	289,503	33,260
Services	777,336	838,147	972,388	979,963	1,074,117	101,729
Utilities	36,227	38,456	53,030	53,030	53,030	-
Lease/Rentals	368,249	406,659	557,707	553,476	501,836	(55,871)
Miscellaneous	183,582	256,219	271,825	218,980	231,970	(39,855)
Transfers/Debt	102,000	-	-	-	-	-
Grant Exp	19,295	9,441	16,000	16,000	10,000	(6,000)
Capital Outlay	-	-	-	-	-	-
Total	11,217,025	12,840,477	14,400,609	14,099,789	15,005,767	605,158



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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Police Chief	622	1.00	1.00	1.00	1.00	0.00
Assistant Police Chief	850	2.00	0.00	0.00	0.00	0.00
Assistant Police Chief	621	0.00	2.00	2.00	2.00	0.00
Police Captain	845	1.00	1.00	1.00	1.00	0.00
Police Lieutenant	840	5.00	5.00	5.00	5.00	0.00
Police Sergeant	830	8.00	8.00	8.00	8.00	0.00
Police Corporal	825	5.00	5.00	5.00	5.00	0.00
Police Officer *	810	43.00	43.00	45.00	46.00	1.00
Police Information Supervisor	618	1.00	1.00	1.00	1.00	0.00
Public Safety Executive Assistant	617	0.00	0.00	1.00	1.00	0.00
Civilian Investigative Supervisor	616	0.00	0.00	1.00	1.00	0.00
Forensics Manager *	617	1.00	1.00	1.00	1.00	0.00
Victim Assistance / Grant Coordinator	615	1.00	1.00	1.00	1.00	0.00
Crime Analyst	615	1.00	1.00	1.00	1.00	0.00
Executive Assistant	615	1.00	0.00	0.00	0.00	0.00
Executive Assistant	616	0.00	1.00	0.00	0.00	0.00
Fiscal/Grant Administrator	615	1.00	1.00	1.00	1.00	0.00
Civilian Investigator	614	1.00	1.00	1.00	1.00	0.00
Investigative Aide	614	1.00	1.00	0.00	0.00	0.00
Community Service Officer *	615	3.00	3.00	3.00	3.00	0.00
Property Room Coordinator	614	1.00	0.00	0.00	0.00	0.00
Property Room Coordinator	615	0.00	1.00	1.00	1.00	0.00
Senior Public Service Officer	614	1.00	0.00	0.00	0.00	0.00
Senior Public Service Officer	615	0.00	1.00	1.00	1.00	0.00
Digital Media Coordinator	614	1.00	1.00	1.00	1.00	0.00
Alarm Billing Coordinator	615	1.00	1.00	1.00	1.00	0.00
Public Service Officer	613	4.00	0.00	0.00	0.00	0.00
Public Service Officer *	614	0.00	4.00	4.00	4.50	0.50
Senior Police Records Clerk	615	0.00	0.00	1.00	1.00	0.00
Police Records Clerk	613	2.50	0.00	0.00	0.00	0.00
Police Records Clerk (FT, PT)*	614	0.00	2.50	2.00	1.50	-0.50
Police Scanning Clerk	92	0.50	0.50	0.00	0.00	0.00
Total		87.00	87.00	89.00	90.00	1.00

- Position grant funded in previous years
- Forensics Manager changed from grade 616 to 617
- CSO changed from grade 614 to 615
- PT records to PT PSO and moved one PT to PT PSO

EQUIPMENT & PROGRAM REQUEST

Replacement Vehicles & Equipment	Actual Cost	Lease Cost	Funded
Front Line Patrol	81,370	-	Y- CAPITAL
Front Line Patrol	81,370	-	Y- CAPITAL
Front-Line Patrol	81,370	-	Y- CAPITAL
Front-Line Patrol	81,370	-	Y- CAPITAL
Front-Line Patrol	81,370	-	Y- CAPITAL

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Two Police Officers	236,971	-	N	N
Forensic Technician	72,222	-	N	N
Flock LPR Cameras	16,600	-	N	N
Speed Alert Trailer	-	19,431	N	N
Vehicle Mounted Systems	-	47,692	N	N
Stair Climber	-	7,637	N	N
Axon Body-Worn Cameras	61,523	-	N	N
Patrol Canine	-	34,110	N	N



ANIMAL CONTROL

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Respond to calls in a prompt manner	29 minutes	30 minutes	25 minutes	24 minutes
Attend neighborhood watch group meetings or City sponsored functions	1 neighborhood meetings, 1 walks, and 2 schools, 0 community event	4 neighborhood meetings, 5 walks, and 2 schools, 2 community event	3 neighborhood meetings, 4 walks, 2 schools, and 2 community events	4 neighborhood meetings, 5 walks, 2 schools, and 3 community events
Number of calls for service	3,600	88 bite calls, 372 deceased animals, 297 animal hazards, 2417 animal complaints, and 527 animal welfare totaling 3701	3750 but looking into a more accurate way to confirm all the calls.	3,800

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	137,210	167,260	187,606	182,520	196,220	8,614
Supplies	8,506	9,155	9,180	9,480	9,670	490
Maintenance	2,249	438	1,700	1,700	1,700	-
Services	10,822	2,998	10,500	4,499	9,144	(1,356)
Utilities	1,846	1,783	1,949	3,200	3,200	1,251
Lease/Rentals	-	26,553	26,553	26,553	26,553	-
Miscellaneous	3,961	4,247	5,100	4,720	2,990	(2,110)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	164,594	212,434	242,588	232,672	249,477	6,889

ANIMAL CONTROL

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Senior Animal Control Officer	615	1.00	0.00	0.00	0.00	0.00
Animal Control Officer	614	1.00	2.00	2.00	2.00	0.00
FT Administrative Secretary	613	0.00	0.50	0.50	0.50	0.00
Totals		2.00	2.50	2.50	2.50	0.00

EQUIPMENT & PROGRAM REQUEST

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



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 (NCTTRAC)
- 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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Prompt Service % of calls with dispatch to arrival time of 6 minutes or less	58%	57%	58%	58%
Total Unit Responses	10,885	11,805	12,622	13,884
Calls for service	7,539	7,895	8,447	9,292
<i>Mutual Aid* Given</i>	70	39	40	50
<i>Mutual Aid * Received</i>	3	5	20	28
<i>Auto Aid* Given</i>	673	821	910	1092
<i>Auto Aid* Received</i>	281	307	360	396
* Mutual Aid Calls & Auto Aid calls included in Emergency Response Number				

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	10,674,711	11,575,486	11,886,517	12,968,428	12,674,266	787,749
Supplies	323,953	408,149	468,258	470,410	470,899	2,641
Maintenance	366,325	383,452	391,952	411,652	457,847	65,895
Services	716,265	716,224	821,509	896,046	806,334	(15,175)
Utilities	73,171	78,077	88,086	93,525	100,960	12,874
Lease/Rentals	140,015	220,115	260,846	203,241	186,576	(74,270)
Miscellaneous	278,831	276,855	351,307	361,423	370,641	19,334
Transfers/Debt	13,650	-	13,650	13,650	13,650	-
Grant Exp	13,729	-	-	-	-	-
Capital Outlay	-	170,833	-	-	-	-
Total	12,600,648	13,829,190	14,282,125	15,418,375	15,081,173	799,048

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Fire Chief	622	1.00	1.00	1.00	1.00	0.00
Deputy Fire Chief	960	0.00	0.00	0.00	0.00	0.00
Assistant Fire Chief	960	2.00	0.00	0.00	0.00	0.00
Assistant Fire Chief	621	0.00	2.00	2.00	2.00	0.00
EMS Division Chief	955	0.00	0.00	0.00	0.00	0.00
Fire Marshal	955	1.00	1.00	1.00	1.00	0.00
Fire Training Officer	950	1.00	1.00	1.00	1.00	0.00
Battalion Chief	950	3.00	3.00	3.00	3.00	0.00
Emergency Medical Services Chief	950	0.00	0.00	0.00	0.00	0.00
Fire Captain	940	12.00	12.00	12.00	12.00	0.00
Fire Inspector	935	1.00	1.00	1.00	1.00	0.00
Fire Inspector	930	0.00	0.00	0.00	0.00	0.00
Driver/Engineer	930	12.00	12.00	12.00	12.00	0.00
Medical Operations Technician	930	0.00	4.00	5.00	6.00	0.00
Firefighter/Paramedic	920	45.00	41.00	40.00	39.00	0.00
Public Safety Executive Assistant	617	0.00	0.00	1.00	1.00	0.00
Part Time Administrative Assistant	613	0.50	0.50	0.50	0.50	0.00
Executive Assistant	616	0.00	1.00	0.00	0.00	0.00
Executive Secretary	614	1.00	0.00	0.00	0.00	0.00
Total		79.50	79.50	79.50	79.50	0.00

EQUIPMENT & PROGRAM REQUEST

Vehicles & Equipment	Estimated Cost	Lease Cost	Funded
Lucas 2 CPR Device	18,000	-	Y- CAPITAL
Lucas 2 CPR Device	18,000	-	Y- CAPITAL

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Research and Program Coordinator	77,319	-	N	N
Conversion of Part-Time Fire Administrative Assistant to Full-Time	51,664	-	N	N
Paramedic Pay	51,141	-	N	N
Community Risk Specialist	162,490	-	N	N
Full-time Administrative Assistant	74,089	-	N	N
First Due Platform	37,350	-	N	N
Fire Chief Vehicle	-	102,240	N	N



EMERGENCY MANAGEMENT

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Develop and Update Emergency Management Plan	Debris management plan developed.	Emergency Management Plan annexes updated.	Emergency Management Plan and other emergency response plans all up to date.	Update Emergency Management Plan annexes ahead of schedule. Update Debris Management Plan.
Conduct Training and Exercises	3 annually	3 annually	3 annually	3 annually
Conduct monthly outdoor warning siren test	12	12, weather permitting	12, weather permitting	12, weather permitting
Activate spotters at appropriate times	Activate spotters as needed	Spotters activated through NWS Chat.	Spotters activated through NWS Chat.	Spotters activated through NWS Chat.

EMERGENCY MANAGEMENT

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	-	-	-	-	-	-
Supplies	1,735	-	2,200	600	2,800	600
Maintenance	34,391	8,029	28,975	27,207	28,624	(351)
Services	82,014	51,403	95,734	91,110	120,207	24,473
Utilities	2,371	2,227	2,018	2,483	2,005	(13)
Lease/Rentals	10,279	10,279	10,279	10,279	10,279	-
Miscellaneous	8,331	5,769	9,650	9,806	9,950	300
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	139,121	77,708	148,856	141,485	173,865	25,009

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
N/A	-	-	-	-	-	-

EQUIPMENT & PROGRAM REQUEST

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

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

MUNICIPAL COURT

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
# of Cases Filed	8376	7668	7998	9000
# of Cases Disposed	8793	7696	7749	7749
# of Warrants Processed/Issued	6928	1528	1392	4128
# of Warrants Cleared	4285	3105	5445	3391
# of Show Cause Hearings	2531	3899	3096	2586

MUNICIPAL COURT

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	583,384	671,915	678,615	643,793	702,163	23,548
Supplies	11,927	10,802	17,190	17,374	18,820	1,630
Maintenance	7,240	21,863	32,926	33,459	34,283	1,357
Services	51,831	47,394	142,295	115,955	137,300	(4,995)
Utilities	3,439	2,840	3,169	1,800	1,800	(1,369)
Lease/Rentals	8,060	4,030	20,875	16,919	16,919	(3,956)
Miscellaneous	9,980	12,657	14,667	13,595	14,294	(373)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	675,860	771,501	909,737	842,896	925,579	15,842

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Municipal Court Administrator	620	1.00	1.00	1.00	1.00	0.00
Senior Court Clerk	617	1.00	1.00	1.00	1.00	0.00
Senior Marshal	618	1.00	1.00	1.00	1.00	0.00
Deputy Marshal	617	1.00	1.00	1.00	1.00	0.00
Court Clerk	614	2.50	2.00	2.00	2.00	0.00
Juvenile Case Manager	94	0.50	0.00	0.00	0.00	0.00
Juvenile Case Manager	615	0.00	1.00	1.00	1.00	0.00
Marshal/Bailiff	95	0.00	0.50	0.50	0.50	0.00
Marshal/Bailiff	94	0.50	0.00	0.00	0.00	0.00
Total		7.50	7.50	7.50	7.50	0.00

- Municipal Court Administrator changed from grade 619 to 620.
- Senior Marshall changed from grade 617 to 618.
- Deputy Marshal changed from grade 616 to 617.

MUNICIPAL COURT

EQUIPMENT & PROGRAM REQUEST

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

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



CODE ENFORCEMENT

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Initiate Code Violation Cases	7,525	6010	6500	6600
Citizen Complaints Response	1,346	1244	1200	1250
Initiate Code Cases (Operation Clean Sweep)	0	394	400	400
Inspect Multi-Family Units	336	336	336	340
Building Inspections	5,697	8629	13,000	15,000
Single-Family (SF) Building Permits	78	282	200	200
Commercial Building Permits	61	66	70	70
Other Permits (MEP, storage building, fence, irrigation, etc.)	2,980	3117	3000	3500
Sign Permits (attached, detached & special event)	112	62	60	70
Issue Certificates of Occupancy	19	19	19	20
Issue Multi-Family Licenses	1,720	896	700	600
Issue RRCO's	*	1400	1500	1550
Register SF Rental Units	1,112	535	550	600
Inspect SF Rental Units	795	472	500	500

RRCO = Residential Rental Certificate of Occupancy

MEP = Mechanical, Electrical & Plumbing

CODE ENFORCEMENT

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	1,065,425	1,135,943	1,214,223	1,135,756	1,079,500	(134,723)
Supplies	21,757	31,444	27,550	32,735	36,500	8,950
Maintenance	140,598	144,064	141,076	143,086	143,086	2,010
Services	91,247	222,450	267,305	275,524	277,225	9,920
Utilities	9,013	6,895	6,700	6,220	6,420	(280)
Lease/Rentals	26,113	23,655	23,655	22,466	15,750	(7,905)
Miscellaneous	22,368	28,912	30,725	20,725	35,815	5,090
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	1,376,521	1,593,362	1,711,234	1,636,513	1,594,296	(116,938)

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Neighborhood Services Director	621	1.00	1.00	1.00	0.00	-1.00
Building Official	620	1.00	1.00	1.00	1.00	0.00
Assistant Building Official	618	0.00	1.00	1.00	1.00	0.00
Code Enforcement Supervisor	617	1.00	1.00	1.00	0.00	-1.00
Senior Building Inspector	616	1.00	0.00	0.00	0.00	0.00
Building Inspector	615	1.00	1.00	1.00	2.00	1.00
Plans Examiner/Building Inspector	615	1.00	1.00	1.00	1.00	0.00
Senior Code Enforcement Officer	615	1.00	0.00	0.00	1.00	1.00
Code Enforcement Officer	614	4.00	5.00	5.00	4.00	-1.00
Permit Specialist	614	1.00	1.00	1.00	1.00	0.00
Code Support Specialist	614	1.00	1.00	1.00	1.00	0.00
Totals		13.00	13.00	13.00	12.00	-1.00

- Moved Director to Development Services in Water Sewer.
- Code Supervisor changing to Building Inspector.
- One Code Office changing to Senior Code Officer

CODE ENFORCEMENT

EQUIPMENT & PROGRAM REQUEST

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

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Building Inspector with vehicle	101,863	38,000	N	N
Two new vehicles	-	77,290	N	N

ANIMAL SHELTER (GEN. FUND PORTION)

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
# of Animals Served (includes wildlife and DOA animals)	6,300	6,387	6,642	6,600
# of In-Person Citizens Inquires & Services (In Shelter Only)	12,196	17,378	17,500	17,800
#of Positive Outcomes (adoption foster or reclaims)	4,182	3,728	3,682	3,700
# of returned Lost Animals	716	506	407	400
Medical Services Provided to Animals in Dollars	\$10,622.00	\$24,800.00	\$26,000.00	\$27,000.00
# of Wildlife Rescues	286	256	200	200
# of Volunteer Hours	3,371	4,017	4,300	4,800
# of in house spay/neuter sx	1,842	1,948	1,980	2,000

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Grounds Maintenance (# of acres)	1026 acres	1046 acres	1190 acres (Willis, Singleton, Complete Streets, LIP, Green Ribbon)	1190 acres
Athletic Fields Preparation	43 fields	43 fields	43 fields	43 fields
Irrigation Maintenance (# of valves)	1080 valves	1100 valves	1300 Valves	1410 valves
Special Events (prepare facility, service event, clean grounds & breakdown staging)	76 events	76 events	85 Events	84 Events (no Juneteenth)

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	1,306,706	1,504,975	1,813,053	1,814,328	1,958,658	145,605
Supplies	144,764	184,609	190,580	198,235	206,630	16,050
Maintenance	132,777	162,803	141,350	112,450	158,350	17,000
Services	395,468	674,155	646,375	645,867	558,075	(88,300)
Utilities	401,929	475,581	487,006	495,227	517,040	30,034
Lease/Rentals	176,901	175,989	234,419	208,223	177,070	(57,349)
Miscellaneous	39,713	36,104	45,218	42,400	44,354	(864)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	12,582	61,000	3,875	-	(61,000)
Total	2,598,257	3,226,798	3,619,001	3,520,605	3,620,177	1,176

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Director Parks and Recreation	621	1.00	1.00	1.00	1.00	0.00
Parks Maintenance Superintendent	619	1.00	0.00	0.00	0.00	0.00
Parks Maintenance Superintendent	620	0.00	1.00	1.00	1.00	0.00
Parks Supervisor	618	0.00	0.00	0.00	0.00	0.00
Parks Maintenance Crew Chief	615	5.00	6.00	7.00	7.00	0.00
Irrigation Technician	614	1.00	0.00	0.00	0.00	0.00
Executive Secretary	614	1.00	1.00	0.00	0.00	0.00
Executive Assistant *	616	0.00	0.00	1.00	1.00	0.00
Parks Maintenance Worker	612	6.00	6.00	8.00	8.00	0.00
Administrative Assistant	94	0.63	0.00	0.60	0.60	0.00
Part-Time Workers	93/94	0.92	1.02	1.15	1.15	0.00
Totals		16.55	16.02	19.75	19.75	0.00

- Retitle and regrade position to Executive assistant

EQUIPMENT & PROGRAMS REQUEST

Vehicles & Equipment	Actual Cost	Lease Cost	Funded
New Dump Bed Truck	90,000	-	Y- CAPITAL
New Crew Cab 4x4 Truck	60,000	-	Y- CAPITAL
New Landscape Trailer	4,750	-	Y- CAPITAL
New Landscape Trailer	4,750	-	Y- CAPITAL

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



RECREATION

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
# of teams hosted at programs or tournaments	1,364	3,738	3,750	3,760
# of participants in youth athletics leagues & programs	2,629	2,676	2,680	2,700
# of active adult participants (55+) in programs and trips	12,278	21,479	22,800	25,800
# of members of the Senior Activity Center	319	178	180	200
Average Annual Marketing Reach on Social Media Posts	49,749	208,387	113,280	115,000
Average Annual Marketing Reach on Social Media Event Listings	52,175	52,000	52,500	53,000
# of participants in aquatic programs	367	336	380	390
# of aquatic season pass holders	24	1,586	1600	1650
# of Visitors to the pool	4,105	23,277	25,000	27,000
Maintain special sustainable certifications annually	2	3	3	3

RECREATION

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	372,113	566,973	661,125	646,944	689,545	28,420
Supplies	40,370	65,581	76,975	75,945	81,075	4,100
Maintenance	6,510	13,872	20,650	24,750	33,850	13,200
Services	96,673	142,571	344,117	366,406	222,785	(121,332)
Utilities	3,264	3,751	54,786	54,260	71,425	16,639
Lease/Rentals	20,050	18,376	18,376	18,376	18,376	-
Miscellaneous	18,556	32,471	53,895	47,190	41,915	11,980
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	557,536	843,595	1,229,924	1,233,872	1,158,971	(70,953)

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Recreation Superintendent	620	1.00	1.00	1.00	0.00	-1.00
Assistant Recreation Superintendent	619	0.00	1.00	1.00	1.00	0.00
Recreation Operations Supervisor	618	1.00	0.00	0.00	0.00	0.00
Aquatics/Athletics Recreation Coordinator	615	1.00	1.00	1.00	1.00	0.00
Senior Center Supervisor	617	1.00	1.00	1.00	1.00	0.00
Senior Center Assistant	613	0.00	1.00	0.00	0.00	0.00
Recreation Programmer	614	0.00	0.00	1.00	1.00	0.00
Senior Center Assistant	92	1.13	0.00	0.00	0.00	0.00
Bus Driver	94	0.63	0.63	0.00	0.00	0.00
PT Senior Center Assistant	95	0.00	0.00	0.63	0.63	0.00
Totals		5.75	5.63	5.63	4.63	-1.00

- Moved Recreation Superintendent to CDC Recreation Center

RECREATION

EQUIPMENT & PROGRAM REQUEST

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

Programs Recurring Cost	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Special Event Coordinator	108,661	-	N	N
Holiday on the Hill Drone Show	40,000	-	N	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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Library Visitors	53,365	110,456	200,000	230,000
Library Reference Transactions	10,860	10,889	11,000	12,000
Library Items Checked Out	39,861	38,915	50,000	60,000
Library Materials Accessed Electronically	19,082	21,853	24,000	26,000
Virtual Programming Engagement	3,243	3,231	3,300	3,500
Library Programs/Classes Attendance	31,409	28,726	30,000	33,000
Library Programs/Classes Conducted	545	574	755	830

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	838,468	956,190	1,431,621	1,370,851	1,532,057	100,436
Supplies	170,015	217,800	237,950	225,450	154,500	(83,450)
Maintenance	24,026	19,123	42,550	32,550	55,250	12,700
Services	94,241	118,928	234,323	280,470	329,498	95,175
Utilities	22,004	21,854	85,983	87,211	97,437	11,454
Lease/Rentals	2,035	2,518	1,300	14,513	13,212	11,912
Miscellaneous	22,727	39,050	34,519	28,569	35,919	1,400
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	1,173,517	1,375,464	2,068,246	2,039,614	2,217,873	149,627



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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Library Director	621	1.00	1.00	1.00	1.00	0.00
Library Customer Experience Manager	618	0.00	0.00	1.00	1.00	0.00
Adult Services & Outreach Librarian	616	1.00	1.00	1.00	1.00	0.00
Youth Services Supervisor	616	1.00	1.00	1.00	1.00	0.00
Librarian	616	1.00	1.00	1.00	1.00	0.00
Teen Librarian	616	0.00	0.00	1.00	1.00	0.00
Library Systems Supervisor	616	1.00	1.00	1.00	1.00	0.00
Library Creative Events Coord.	616	0.00	0.00	1.00	1.00	0.00
Library Operations Coordinator	616	1.00	1.00	0.00	0.00	0.00
Marketing Coordinator	615	1.00	1.00	0.00	0.00	0.00
Library Content Creator	615	0.00	0.00	1.00	1.00	0.00
Executive Secretary	614	1.00	1.00	0.00	0.00	0.00
Customer Technology Specialist	93	0.50	0.50	0.00	0.00	0.00
FT Library Technology CSR	613	0.00	0.00	1.00	1.00	0.00
PT Custodian	612	0.00	0.00	1.00	1.00	0.00
Library Maintenance Crew Chief	615	0.00	0.00	1.00	1.00	0.00
Lead Library Service Representative	612	1.00	1.00	0.00	0.00	0.00
Part-Time Library Assistant	612	0.00	0.00	0.42	0.42	0.00
Event Attendant	94	0.75	0.75	0.75	0.75	0.00
Part-Time Teen/Tween Assistant	94	0.00	0.00	0.50	0.50	0.00
Part-Time Youth Services Assistant	95	0.42	0.42	0.00	0.00	0.00
Lead Library Service Representative	613	0.00	0.00	1.00	1.00	0.00
Part-Time Library Assistant	612	0.00	0.50	0.95	0.95	0.00
Event Attendant	612	0.00	0.00	1.50	1.50	0.00
Part-Time Teen/Tween Assistant	612	0.00	0.00	0.50	0.50	0.00
Part-Time Youth Services Assistant	612	0.00	0.00	0.50	0.50	0.00
Part-Time Customer Technology Specialist	94	0.00	0.00	0.50	0.50	0.00
Part-Time Library Service Representative	93	2.63	2.63	2.96	2.96	0.00
Totals		13.30	13.80	21.58	21.58	0.00

EQUIPMENT & PROGRAM REQUEST

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

Programs Recurring Cost	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Administrative Assistant	75,814	-	N	N
Convert Part-time Technical Services position to Full-time	33,060	-	N	N
Building Maintenance Technician	66,854	-	N	N
Part-time Event Attendant	16,923	-	N	N



NEIGHBORHOOD SERVICES

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Attend organized neighborhood meetings/events	63	64	65	66
Maintain registered neighborhood dashboard	52	51	52	53
Recognize citizens through Distinctive Character Program	9	6	10	10

NEIGHBORHOOD SERVICES

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	199,507	268,223	315,283	320,559	334,964	19,681
Supplies	15,840	16,488	11,100	12,500	21,000	9,900
Maintenance	36	450	-	-	-	-
Services	40,984	48,578	35,120	32,000	31,390	(3,730)
Utilities	780	780	780	780	1,170	390
Lease/Rentals	-	8,143	-	-	-	-
Miscellaneous	8,052	-	9,700	3,840	9,770	70
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	265,199	342,661	371,983	369,679	398,294	26,311

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Communications & Engagement Manager	619	1.00	1.00	1.00	1.00	0.00
Neighborhood Services Manager	618	0.00	0.00	1.00	1.00	0.00
Neighborhood Services Coordinator (serves as the PID Administrator)	618	0.00	1.00	0.00	0.00	0.00
Neighborhood Services Coordinator	616	1.00	0.00	1.00	1.00	0.00
Total		2.00	2.00	3.00	3.00	0.00

EQUIPMENT & PROGRAM REQUESTS

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

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Provide departmental review comments to applicants within 10 business days.	N/A (replace with metric below)	N/A (replace with metric below)	N/A (replace with metric below)	N/A (replace with metric below)
Number of applications for zoning, conditional use permits, plats, site plans, and Zoning Board of Adjustments received	#78	#78	#74	#70
Special projects in City Council's Work Plan	Cosmetic Tattoo Ordinance; Adopted Comprehensive Plan; and Completed Phase 1 Downtown Construction	Single-Family Development Score Card; Adopt West Midtown Plan; Zoning Update Industrial Development Regulations	Update Impact Fee Ordinance; Amend Thoroughfare Plan; Amend Development Codes Responsive to Bird City Designation; Food Truck Ordinance; Phase 2A Downtown Construction Design; Development Code Rewrite	Zoning Fee Amendment Ordinance; Create Interactive Zoning Map; Adopt Food Truck Pilot Program Ordinance; Amend Thoroughfare Plan; Begin Development Code Rewrite;
Number of Pre-Application Meetings	54	54	54	54
Number of Planned Development District Zoning & Development Plan Applications	7	7	5	7
Number of Zoning Applications (excluding Planned Development Districts)	1	1	1	2
NEW - Total Number of Acres in Zoning Applications	217	217	64	421
Number of Conditional Use Permit (CUP) Applications	0.13	13	16	17
Number of New Single Family Lots Proposed to be Created with Preliminary Plats	63	63	34	880
Number of New Residential Lots Created with Final Plats	222	222	#405	275

PLANNING

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	449,933	459,607	544,921	474,982	569,219	24,298
Supplies	2,416	3,917	4,981	4,977	4,859	(122)
Maintenance	-	-	-	-	-	-
Services	19,986	16,502	117,433	66,745	117,733	300
Utilities	-	82	-	475	475	475
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	11,160	10,256	15,005	12,614	9,381	(5,624)
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	483,496	490,364	682,340	559,793	701,667	19,327

PERSONNEL SUMMARY (full equivalent positions – includes vacant positions)

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Director of Planning	621	1.00	1.00	1.00	1.00	0.00
Senior Planner	618	1.00	0.00	0.00	0.00	0.00
Senior Planner	619	0.00	1.00	0.00	0.00	0.00
Planning Manager	620	0.00	0.00	1.00	1.00	0.00
Planner	616	1.00	0.00	0.00	0.00	0.00
Planner	617	0.00	1.00	0.00	0.00	0.00
Senior Planner	619	0.00	0.00	1.00	1.00	0.00
Executive Assistant	616	0.00	0.00	1.00	1.00	0.00
Executive Secretary	614	1.00	1.00	0.00	0.00	0.00
Intern/Assistant	95	0.35	0.50	0.50	0.50	0.00
Totals		4.35	4.50	4.50	4.50	0.00

STREETS & DRAINAGE

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Deploy sanding operations at onset of ice storm events	1	1	2	1
Maintain flow of water in creeks and channels by removing debris	100%	100%	100%	100%
Restripe 50% of thoroughfares annually	100%	100%	100%	100%
Routine inspection and maintenance of traffic signals annually	100%	100%	100%	100%

STREETS & DRAINAGE

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	917,330	1,082,189	1,172,988	1,112,562	1,260,290	87,302
Supplies	49,149	58,895	60,550	74,225	75,750	15,200
Maintenance	192,842	236,471	264,000	226,000	264,000	-
Services	177,590	136,036	167,905	163,117	152,645	(15,260)
Utilities	605,344	618,349	602,623	651,311	677,290	74,667
Lease/Rentals	81,210	94,262	136,933	138,395	131,778	(5,155)
Miscellaneous	10,211	9,627	16,298	16,898	19,898	3,600
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	44,948	9,751	-	-	-	-
Total	2,078,623	2,245,579	2,421,297	2,382,507	2,581,652	160,355

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Street Maintenance Supervisor	617	1.00	1.00	1.00	1.00	0.00
Signs and Signals Supervisor	617	1.00	1.00	1.00	1.00	0.00
Sr. Drainage Crew Chief	616	1.00	1.00	1.00	1.00	0.00
Street Maintenance Crew Chief	614	3.00	3.00	3.00	3.00	0.00
Street Maintenance Drainage Crew Chief	614	0.00	0.00	0.00	0.00	0.00
Street Maintenance Worker	612	7.00	7.00	7.00	7.00	0.00
Signs and Signals Maintenance Worker	612	3.00	3.00	3.00	3.00	0.00
Totals		16.00	16.00	16.00	16.00	0.00

STREETS & DRAINAGE

EQUIPMENT & PROGRAMS REQUEST

Equipment	Actual Cost	Lease Cost	Funded
New Truck (ST-5363)	81,370	-	Y- CAPITAL

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



FLEET MAINTENANCE

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
% of routine maintenance performed w/ 1 business day	100%	100%	100%	100%
% of non-routine maintenance & repairs performed w/ 2 business days	100%	100%	100%	100%
# of vehicles & equipment maintained annually	100%	100%	100%	100%
# of gallons of fuel managed (Procured, inventoried, stored and allocated to the City's Fleet annually)	100%	100%	100%	100%

FLEET MAINTENANCE

EXPENDITURE SUMMARY

Expenditures By Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	249,696	261,487	278,709	290,625	303,229	24,520
Supplies	11,705	11,055	15,280	9,060	12,280	(3,000)
Maintenance	6,705	6,122	9,100	6,285	9,100	-
Services	8,538	7,816	10,200	10,798	10,660	460
Utilities	10,944	12,037	13,591	14,643	15,736	2,145
Lease/Rentals	13,431	13,431	15,012	11,842	10,096	(4,916)
Miscellaneous	2,902	2,581	4,417	3,817	4,417	-
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total	303,920	314,528	346,309	347,070	365,518	19,209

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY24-25 Proposed Budget	Budget Variance (#)
Fleet Maintenance Superintendent	617	1.00	1.00	1.00	1.00	0.00
Senior Mechanic	616	1.00	1.00	1.00	1.00	0.00
Mechanic	614	1.00	1.00	1.00	1.00	0.00
Totals		3.00	3.00	3.00	3.00	0.00

EQUIPMENT & PROGRAMS REQUEST

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



DEBT SERVICE FUND

The purpose of the Debt Service 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 Appraisal Districts. In addition the property tax levy, there are transfers in from other funds and entities for the payment of self-supporting debt obligations. The City maintains a Aa1 bond rating from Moody's and a AA rating from S&P.

This section includes current outstanding debt information. For more detail on planned future debt sales, see the Capital Improvement Plan section.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Chg	% Var.
BEGINNING FUND BALANCE	\$ 1,532,922	\$ 1,632,600	\$ 1,574,629	\$ 1,574,629	\$ 2,490,568		
REVENUES							
Property taxes	8,160,404	9,366,660	10,844,889	10,649,618	12,136,894	1,292,005	11.91%
Interest income	15,035	120,342	85,000	132,377	85,000	-	0.00%
Charges to other gov'ts	2,144,947	2,106,569	2,104,444	2,104,444	2,109,769	5,325	0.25%
Transfers In	699,600	-	88,350	179,700	90,250	1,900	2.15%
TOTAL REVENUES	\$ 11,019,986	\$ 11,593,571	\$ 13,122,683	\$ 13,066,139	\$ 14,421,913	\$ 1,299,230	9.90%
TOTAL FUNDS AVAILABLE	\$ 12,552,908	\$ 13,226,171	\$ 14,697,312	\$ 14,640,768	\$ 16,912,481	\$ 1,299,230	
EXPENDITURES							
Principal Payments	8,340,000	8,335,000	8,715,000	8,627,832	9,901,472	1,186,472	13.61%
Interest Payments	2,573,738	3,306,243	4,448,107	3,511,868	4,366,020	(82,087)	-1.85%
Paying Agent Fees	6,570	10,300	12,000	10,500	12,000	-	0.00%
Escrow Agent Fees	-	-	-	-	-	-	-
Other Expenditure	-	-	40,000	-	-	-	-
TOTAL EXPENDITURES	\$ 10,920,308	\$ 11,651,543	\$ 13,215,107	\$ 12,150,200	\$ 14,279,492	\$ 1,104,385	8.36%
NET CHANGE	\$ 99,679	\$ (57,972)	\$ (92,424)	\$ 915,939	\$ 142,421		

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

	Interest Rates	Fiscal Period End 09/30/24
GENERAL OBLIGATION BONDS:		
Governmental activities: (General Purpose)		
\$6,040,000; 2013 General Obligation Refunding Bonds, due Feb.15,2028 (Split 79% to 21% between governmental and business-type activities)	2.00%-4.00%	835,000
\$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%	7,750,000
\$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%	6,345,000
\$4,135,000; 2018 General Obligation Bonds, due February 15, 2038	3.00% -3.50%	3,180,000
\$8,965,000; 2019 General Obligation Bonds, due February 15, 2039	3.00%-5.00%	7,370,000
\$9,610,000; 2020 General Obligation Bonds, due February 15, 2040	2.50%-5.00%	8,305,000
\$8,600,000; 2021 General Obligation Bonds, due February 15, 2040	2.50%-5.00%	2,485,000
\$8,355,000; 2022 General Obligation Bonds, due February 15, 2042	3.00%-5.00%	7,895,000
\$15,760,000; 2023 General Obligation Bonds, due September 30, 2043	4.00%-5.00%	15,450,000
Total governmental activities - general obligation bonds		\$ 59,615,000
Business-type activities: (Proprietary - Utility)		
\$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%	400,000
\$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%	1,235,000
Total business-type activities - general obligation bonds		\$ 1,635,000
TOTAL GENERAL OBLIGATION BONDS OUTSTANDING		\$ 61,250,000
CERTIFICATES OF OBLIGATION:		
Governmental activities: (General Purpose)		
\$2,065,000; 2013 Certificates of Obligation, due February 15, 2022	2.00%-3.00%	640,000
\$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%	435,000
\$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%	2,565,000
\$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%	1,310,000
\$7,360,000; 2019 Tax Taxable Certificates of Obligation, due February 15, 2044	3.00%-4.00%	6,520,000
\$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%	4,265,000
\$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%	7,810,000
\$6,850,000; 2023 Certificates of Obligation, due September 30, 2043 (Split 52% to 48% between governmental and business-type activities)	4.00%-5.00%	3,470,000
\$10,550,000; 2024 Certificates of Obligation, due February 15, 2044 (Split 69% to 31% between governmental and business-type activities)	4.00%-5.00%	7,275,000
Total governmental activities		\$ 34,290,000
Business-type activities: (Proprietary - Utility)		
\$6,235,000; 2014 Certificates of Obligation, due February 15, 2029	2.75%-3.75%	\$ 2,705,000
\$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%	375,000
\$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%	1,805,000
\$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%	3,070,000
\$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%	2,210,000
\$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%	2,790,000
\$6,850,000; 2023 Certificates of Obligation, due September 30, 2043 (Split 52% to 48% between governmental and business-type activities)	4.00%-5.00%	3,255,000
\$10,550,000; 2024 Certificates of Obligation, due February 15, 2044 (Split 69% to 31% between governmental and business-type activities)	4.00%-5.00%	3,275,000
Total business-type activities		\$ 19,485,000
TOTAL CERTIFICATES OF OBLIGATION BONDS OUTSTANDING		\$ 53,775,000
TAXABLE NOTE:		
Governmental activities: (General Purpose)		
\$3,345,000; 2021 Taxable Note, due February 15, 2027	1.09%	\$ 1,635,000
\$1,260,000; 2022 Taxable Note, due February 15, 2029	5.00%	\$ 955,000

CITY-WIDE DEBT OUTSTANDING Summary

SUMMARY OF DEBT OUTSTANDING:		Principal	Interest	Total
General Obligation Debt (GO)		61,250,000	18,556,617	79,806,617
Certificates of Obligation (CO)		53,775,000	20,600,744	74,375,744
Taxable Note		2,590,000	150,062	2,740,062
Total		117,615,000	39,307,423	156,922,423

Detail by Obligation:				
Bonds	Years	Principal	Interest	Total
CO 2013	5	640,000	51,063	691,063
CO 2014	6	2,705,000	219,169	2,924,169
CO 2015	7	810,000	101,000	911,000
CO 2018	15	4,370,000	1,093,869	5,463,869
CO 2019	16	4,380,000	1,132,334	5,512,334
CO 2019T	21	6,520,000	2,596,285	9,116,285
CO 2020	17	6,475,000	1,995,638	8,470,638
CO 2022	19	10,600,000	4,413,425	15,013,425
CO 2023	20	6,725,000	3,192,600	9,917,600
CO 2024	20	10,550,000	5,805,363	16,355,363
GO 2013	2	835,000	16,700	851,700
GO 2015	12	8,150,000	1,546,575	9,696,575
GO 2016	5	7,580,000	458,900	8,038,900
GO 2018	15	3,180,000	798,175	3,978,175
GO 2019	16	7,370,000	2,228,663	9,598,663
GO 20 20	17	8,305,000	2,726,775	11,031,775
GO 2021	5	2,485,000	41,979	2,526,979
GO 2022	19	7,895,000	3,285,725	11,180,725
GO 2023	20	15,450,000	7,453,125	22,903,125
TN 2022	5	955,000	123,875	1,078,875
TN 2021	6	1,635,000	26,187	1,661,187
Total	268	117,615,000	39,307,423	156,922,423
Averages	12	5,600,714	1,871,782	7,472,496

FY 2024 CITY-WIDE OUTSTANDING DEBT



City of Cedar Hill Future Debt Commitment at 09-30-2024

Annual Requirements to amortize the long-term debt are as follows:

City-Wide

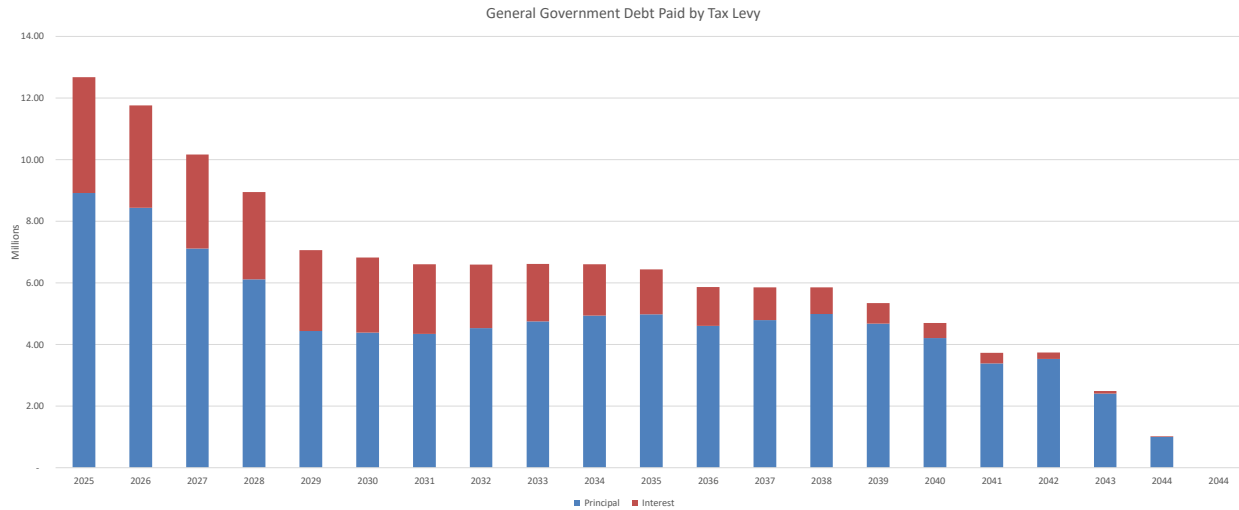
Year Ending 30-Sep	General Obligation Bonds			Certificates of Obligation Bonds			Taxable Notes			Total - City Wide Bonds & Notes Outstanding		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
2025	7,175,000	2,291,216	9,466,216	2,695,000	2,262,048	4,957,048	755,000	58,036	813,036	10,625,000	4,611,300	15,236,300
2026	6,600,000	2,017,150	8,617,150	2,960,000	2,004,060	4,964,060	705,000	43,138	748,138	10,265,000	4,064,348	14,329,348
2027	5,005,000	1,808,442	6,813,442	3,070,000	1,893,123	4,963,123	720,000	28,139	748,139	8,795,000	3,729,703	12,524,703
2028	4,270,000	1,657,321	5,927,321	3,195,000	1,772,663	4,967,663	200,000	15,500	215,500	7,665,000	3,445,484	11,110,484
2029	2,500,000	1,532,450	4,032,450	3,140,000	1,643,951	4,783,951	210,000	5,250	215,250	5,850,000	3,181,651	9,031,651
2030	2,595,000	1,426,875	4,021,875	2,680,000	1,520,123	4,200,123	-	-	-	5,275,000	2,946,998	8,221,998
2031	2,705,000	1,315,600	4,020,600	2,525,000	1,408,048	3,933,048	-	-	-	5,230,000	2,723,648	7,953,648
2032	2,820,000	1,193,463	4,013,463	2,640,000	1,299,244	3,939,244	-	-	-	5,460,000	2,492,706	7,952,706
2033	2,955,000	1,069,175	4,024,175	2,760,000	1,189,451	3,949,451	-	-	-	5,715,000	2,258,626	7,973,626
2034	3,080,000	941,125	4,021,125	2,865,000	1,077,248	3,942,248	-	-	-	5,945,000	2,018,373	7,963,373
2035	3,215,000	805,631	4,020,631	2,775,000	962,905	3,737,905	-	-	-	5,990,000	1,768,536	7,758,536
2036	2,760,000	680,725	3,440,725	2,905,000	846,059	3,751,059	-	-	-	5,665,000	1,526,784	7,191,784
2037	2,870,000	564,963	3,434,963	3,020,000	723,593	3,743,593	-	-	-	5,890,000	1,288,555	7,178,555
2038	2,995,000	443,869	3,438,869	3,140,000	597,903	3,737,903	-	-	-	6,135,000	1,041,771	7,176,771
2039	2,820,000	325,263	3,145,263	2,880,000	478,229	3,358,229	-	-	-	5,700,000	803,491	6,503,491
2040	2,280,000	226,450	2,506,450	2,750,000	366,400	3,116,400	-	-	-	5,030,000	592,850	5,622,850
2041	1,670,000	150,800	1,820,800	2,370,000	264,820	2,634,820	-	-	-	4,040,000	415,620	4,455,620
2042	1,750,000	82,400	1,832,400	2,460,000	170,100	2,630,100	-	-	-	4,210,000	252,500	4,462,500
2043	1,185,000	23,700	1,208,700	1,700,000	88,840	1,788,840	-	-	-	2,885,000	112,540	2,997,540
2044	-	-	-	1,245,000	31,940	1,276,940	-	-	-	1,245,000	31,940	1,276,940
2045	-	-	-	-	-	-	-	-	-	-	-	-
Total P&I	\$ 61,250,000	\$ 18,556,617	\$ 79,806,617	\$ 53,775,000	\$ 20,600,744	\$ 74,375,744	\$ 2,590,000	\$ 150,062	\$ 2,740,062	\$ 117,615,000	\$ 39,307,423	\$ 156,922,423

City-wide Bonded Debt (Principal & Interest)



GENERAL GOVERNMENTAL DEBT - SUPPORTED BY CURRENT TAX LEVY

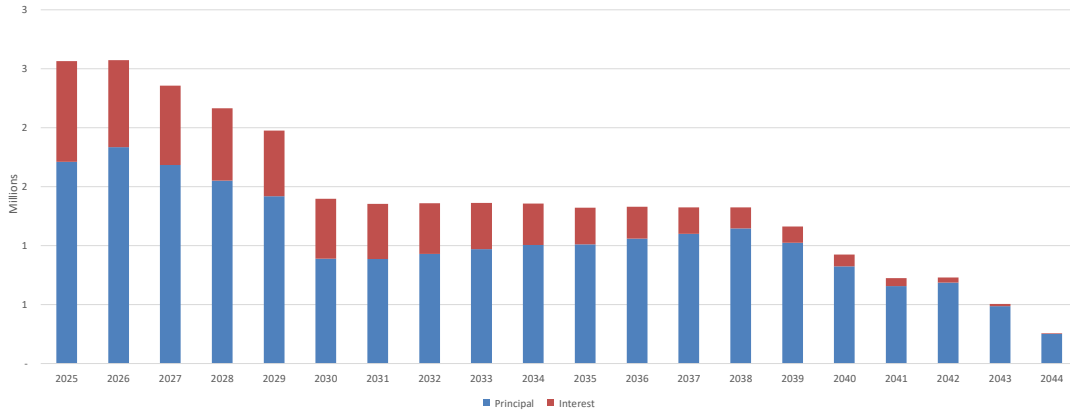
	General Obligation Bonds			Certificates of Obligation Bonds			Taxable Notes			Total - City Wide Bonds & Notes Outstanding		
	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I	Principal	Interest	Total P&I
2025	6,645,000	2,238,891	8,883,891	1,515,000	1,460,091	2,975,091	755,000	58,036	813,036	8,915,000	3,757,018	12,672,018
2026	6,045,000	1,988,525	8,033,525	1,680,000	1,294,579	2,974,579	705,000	43,138	748,138	8,430,000	3,326,242	11,756,242
2027	4,640,000	1,797,417	6,437,417	1,750,000	1,231,041	2,981,041	720,000	28,139	748,139	7,110,000	3,056,597	10,166,597
2028	4,085,000	1,654,546	5,739,546	1,830,000	1,160,691	2,990,691	200,000	15,500	215,500	6,115,000	2,830,737	8,945,737
2029	2,500,000	1,532,450	4,032,450	1,720,000	1,086,916	2,806,916	210,000	5,250	215,250	4,430,000	2,624,616	7,054,616
2030	2,595,000	1,426,875	4,021,875	1,790,000	1,012,116	2,802,116	-	-	-	4,385,000	2,438,991	6,823,991
2031	2,705,000	1,315,600	4,020,600	1,640,000	939,391	2,579,391	-	-	-	4,345,000	2,254,991	6,599,991
2032	2,820,000	1,193,463	4,013,463	1,710,000	868,925	2,578,925	-	-	-	4,530,000	2,062,388	6,592,388
2033	2,955,000	1,069,175	4,024,175	1,790,000	797,639	2,587,639	-	-	-	4,745,000	1,866,814	6,611,814
2034	3,080,000	941,125	4,021,125	1,860,000	724,901	2,584,901	-	-	-	4,940,000	1,666,026	6,606,026
2035	3,215,000	805,631	4,020,631	1,765,000	651,435	2,416,435	-	-	-	4,980,000	1,457,066	6,437,066
2036	2,760,000	680,725	3,440,725	1,845,000	577,150	2,422,150	-	-	-	4,605,000	1,257,875	5,862,875
2037	2,870,000	564,963	3,434,963	1,920,000	499,315	2,419,315	-	-	-	4,790,000	1,064,278	5,854,278
2038	2,995,000	443,869	3,438,869	1,995,000	419,185	2,414,185	-	-	-	4,990,000	863,054	5,853,054
2039	2,820,000	325,263	3,145,263	1,855,000	342,175	2,197,175	-	-	-	4,675,000	667,438	5,342,438
2040	2,280,000	226,450	2,506,450	1,925,000	266,825	2,191,825	-	-	-	4,205,000	493,275	4,698,275
2041	1,670,000	150,800	1,820,800	1,715,000	194,920	1,909,920	-	-	-	3,385,000	345,720	3,730,720
2042	1,750,000	82,400	1,832,400	1,775,000	127,000	1,902,000	-	-	-	3,525,000	209,400	3,734,400
2043	1,185,000	23,700	1,208,700	1,215,000	69,140	1,284,140	-	-	-	2,400,000	92,840	2,492,840
2044	-	-	-	995,000	26,940	1,021,940	-	-	-	995,000	26,940	1,021,940
Total P&I	\$ 59,615,000	\$ 18,461,867	\$ 78,076,867	\$ 34,290,000	\$ 13,750,376	\$ 48,040,376	\$ 2,590,000	\$ 150,062	\$ 2,740,062	\$ 96,495,000	\$ 32,362,304	\$ 128,857,304



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
2025	530,000	52,325	582,325	1,180,000	801,956	1,981,956	1,710,000	854,281	2,564,281
2026	555,000	28,625	583,625	1,280,000	709,481	1,989,481	1,835,000	738,106	2,573,106
2027	365,000	11,025	376,025	1,320,000	662,081	1,982,081	1,685,000	673,106	2,358,106
2028	185,000	2,775	187,775	1,365,000	611,972	1,976,972	1,550,000	614,747	2,164,747
2029	-	-	-	1,420,000	557,034	1,977,034	1,420,000	557,034	1,977,034
2030	-	-	-	890,000	508,006	1,398,006	890,000	508,006	1,398,006
2031	-	-	-	885,000	468,656	1,353,656	885,000	468,656	1,353,656
2032	-	-	-	930,000	430,319	1,360,319	930,000	430,319	1,360,319
2033	-	-	-	970,000	391,813	1,361,813	970,000	391,813	1,361,813
2034	-	-	-	1,005,000	352,347	1,357,347	1,005,000	352,347	1,357,347
2035	-	-	-	1,010,000	311,470	1,321,470	1,010,000	311,470	1,321,470
2036	-	-	-	1,060,000	268,909	1,328,909	1,060,000	268,909	1,328,909
2037	-	-	-	1,100,000	224,278	1,324,278	1,100,000	224,278	1,324,278
2038	-	-	-	1,145,000	178,718	1,323,718	1,145,000	178,718	1,323,718
2039	-	-	-	1,025,000	136,054	1,161,054	1,025,000	136,054	1,161,054
2040	-	-	-	825,000	99,575	924,575	825,000	99,575	924,575
2041	-	-	-	655,000	69,900	724,900	655,000	69,900	724,900
2042	-	-	-	685,000	43,100	728,100	685,000	43,100	728,100
2043	-	-	-	485,000	19,700	504,700	485,000	19,700	504,700
2044	-	-	-	250,000	5,000	255,000	250,000	5,000	255,000
Total P&I	\$ 1,635,000	\$ 94,750	\$ 1,729,750	\$ 19,485,000	\$ 6,850,368	\$ 26,335,368	\$ 21,120,000	\$ 6,945,118	\$ 28,065,118

Business -Type Debt Paid by Business Revenues



Animal Shelter

CDC

Other Self-funded 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
2025	80,000	10,250	90,250	755,000	185,644	940,644	835,000	195,894	1,030,894
2026	85,000	6,950	91,950	785,000	152,200	937,200	870,000	159,150	1,029,150
2027	85,000	3,975	88,975	820,000	117,981	937,981	905,000	121,956	1,026,956
2028	90,000	1,350	91,350	860,000	81,403	941,403	950,000	82,753	1,032,753
2029	-	-	-	165,000	61,250	226,250	165,000	61,250	226,250
2030	-	-	-	170,000	56,225	226,225	170,000	56,225	226,225
2031	-	-	-	180,000	50,975	230,975	180,000	50,975	230,975
2032	-	-	-	185,000	45,269	230,269	185,000	45,269	230,269
2033	-	-	-	190,000	39,175	229,175	190,000	39,175	229,175
2034	-	-	-	195,000	32,919	227,919	195,000	32,919	227,919
2035	-	-	-	200,000	26,250	226,250	200,000	26,250	226,250
2036	-	-	-	210,000	19,075	229,075	210,000	19,075	229,075
2037	-	-	-	215,000	11,638	226,638	215,000	11,638	226,638
2038	-	-	-	225,000	3,938	228,938	225,000	3,938	228,938
2039	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
Total P&I	\$ 340,000	\$ 22,525	\$ 362,525	\$ 5,155,000	\$ 883,941	\$ 6,038,941	\$ 5,495,000	\$ 906,466	\$ 6,401,466

The proposed debt margin as of September 30, 2025

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 tax rate on October 1, 2024 is \$0.636455 per \$100 of assessed valuation at 100% of market value. The tax rate is 25.45% of the legal limit.



SPECIAL REVENUE FUNDS

- Public, Educational and Governmental (PEG)
- Animal Shelter Fund
- Hotel Occupancy Tax Fund
- Municipal Court Special Revenue Fund
- Police Forfeiture Fund
- JPL Nature Corridor Permanent Fund
- JPL Nature Corridor Opportunity Fund
- Library Donation Fund
- Regional Fire Training Fund
- Landscape Beautification Fund
- Traffic Safety Fund
- Police Federal Forfeiture Fund
- Crime Control and Prevention District
- Economic Development Incentive Fund
- Tax Increment Financing (TIF) Fund

PUBLIC, EDUCATIONAL & GOVERNMENTAL FUND

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. 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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 682,043	\$ 763,160	\$ 824,184	\$ 824,184	\$ 722,472		
REVENUES							
Interest Earnings	5,895	30,211	16,000	38,288	26,000	10,000	62.50%
Peg Fees	78,161	67,513	80,000	60,000	80,000	-	0.00%
Miscellaneous			-	-	-	-	0.00%
TOTAL REVENUES	84,056	97,723	96,000	98,288	106,000	10,000	10.42%
EXPENDITURES							
Special Services	2,939	-	-	-	-	-	0.0%
Capital Items	-	36,700	-	200,000	200,000	200,000	0.0%
TOTAL EXPENDITURES	\$ 2,939	\$ 36,700	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	0.0%

NET CHANGE

ANIMAL SHELTER FUND

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.

REVENUES

Total revenues are budgeted at \$1,348,450, a 6.3% increase over the previous year. Interest earnings are increased 20% over the prior year due to higher interest rates in the City's investment portfolio. Participating cities contribute funds to operate the regional animal shelter. Participation fees (Other governments) increased 6.7% for FY25.

EXPENDITURES

Total expenditures are budgeted at \$1,301,601, which is a 7.5% increase from the previous year.

Tri-City Animal Shelter Debt Schedule After 2016 Refunding					
FY	Principal	Interest	Total	DeSoto	Duncanville
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
TOTAL	415,000	35,875	450,875	225,438	225,438



ANIMAL SHELTER FUND



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

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	CONTINUATION 2024-2025	\$ Var	% Var.
BEGINNING FUND BALANCE	\$ 196,861	\$ 369,311	\$ 402,645	\$ 402,645	\$ 260,276		
REVENUES							
Interest earnings	2,909	12,603	5,000	13,864	6,000	1,000	20.0%
Charges for services	176,936	51,412	70,900	63,950	73,050	2,150	3.0%
Donations and miscellaneous	167,266	43,289	45,000	42,000	45,000	-	0.0%
Other governments	970,475	1,129,725	1,147,500	1,147,500	1,224,400	76,900	6.7%
Transfers in from other funds	29,436					-	
TOTAL OPERATING REVENUES	\$ 1,347,022	\$ 1,237,029	\$ 1,268,400	\$ 1,267,314	\$ 1,348,450	\$ 80,050	6.3%
EXPENDITURES							
Personnel	682,720	800,688	832,465	842,731	910,401	77,936	9.4%
Supplies	193,221	232,227	181,882	180,470	186,468	4,586	2.5%
Maintenance	36,928	45,927	39,285	41,042	41,892	2,607	6.6%
Services	69,545	65,231	84,993	93,914	86,582	1,589	1.9%
Utilities	36,285	42,879	48,398	49,741	54,173	5,775	11.9%
Leases/Rentals	5,520	5,585	8,606	7,194	7,194	(1,412)	-16.4%
Miscellaneous	6,528	11,164	15,090	14,890	14,890	(200)	-1.3%
TOTAL OPERATING EXPENDITURES	\$ 1,030,747	\$ 1,203,701	\$ 1,210,719	\$ 1,229,983	\$ 1,301,601	\$ 90,882	7.5%
Capital Outlay	54,225	-	-	-	-	-	0.0%
Transfers to Debt Service Fund	89,600	-	88,350	179,700	90,250	1,900	2.2%
TOTAL CAPITAL AND TRANSFERS	\$ 143,825	\$ -	\$ 88,350	\$ 179,700	\$ 90,250	\$ 1,900	2.2%
TOTAL EXPENDITURES, CAPITAL AND TRANSFERS	\$ 1,174,572	\$ 1,203,701	\$ 1,299,069	\$ 1,409,683	\$ 1,391,851	\$ 92,782	7.1%
Net Change	\$ 172,450	\$ 33,328	\$ (30,669)	\$ (142,369)	\$ (43,401)		
ENDING FUND BALANCE	\$ 369,311	\$ 402,645	\$ 371,976	\$ 260,276	\$ 216,877		
25% Fund Balance Goal	\$ 257,687	\$ 300,925	\$ 302,680	\$ 307,496	\$ 325,400		
Fund Balance %	36%	33%	31%	21%	17%		

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

ANIMAL SHELTER 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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
# of Animals Served <i>(includes wildlife and DOA animals)</i>	6,300	6,387	6,642	6,600
# of In-Person Citizens Inquires & Services <i>(In Shelter Only)</i>	12,196	17,378	17,500	17,800
#of Positive Outcomes <i>(adoption foster or reclaims)</i>	4,182	3,728	3,682	3,700
# of returned Lost Animals	716	506	407	400
Medical Services Provided to Animals in Dollars	\$10,622.00	\$24,800.00	\$26,000.00	\$27,000.00
# of Wildlife Rescues	286	256	200	200
# of Volunteer Hours	3,371	4,017	4,300	4,800
# of in house spay/neuter sx	1,842	1,948	1,980	2,000

ANIMAL SHELTER FUND

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY 24-25 Proposed Budget	Budget Variance (#)
Animal Services Manager	620	1.00	1.00	1.00	1.00	0.00
Assistant Animal Services Manager	618	1.00	1.00	1.00	1.00	0.00
Volunteer and Marketing Coordinator	613	1.00	1.00	1.00	1.00	0.00
Part Time Administrative Secretary	613	0.50	0.00	0.00	0.00	0.00
FT Administrative Secretary	613	0.00	0.50	0.50	0.50	0.00
Foster & Placement Partner	613	1.00	1.00	1.00	1.00	0.00
Shelter Attendant	612	7.50	7.50	7.50	7.50	0.00
Part Time Shelter Attendant (Grant Funded)	612	0.00	1.00	1.00	0.00	-1.00
Totals		12.00	13.00	13.00	12.00	-1.00

EQUIPMENT & PROGRAM REQUEST

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

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Full-time Customer Service Specialist	84,061	-	N	N
FT Wildlife Officer Position	68,365	-	N	N
Camera System	-	36,500	N	N
FT Animal Attendant	65,839	-	N	N

HOTEL OCCUPANCY TAX FUND

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 the 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.

REVENUES

Total revenues are budgeted at \$558,000 which is a 1.78% increase compared to the FY2024 budget. Interest earnings are increased 83% over the prior year due to higher interest rates in the City's investment portfolio.

EXPENDITURES

Total expenditures are estimated at \$631,713 which is an increase of \$219,737 or 53% compared to the prior year's budget, as expenditures previously in Historic Downtown budget are now funded through the hotel fund.

HOTEL OCCUPANCY TAX FUND



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

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 879,777	\$ 1,023,196	\$ 1,205,385	\$ 1,205,385	\$ 1,499,369		
REVENUES							
Hotel Occupancy Tax	431,766	476,744	475,000	510,000	525,000	50,000	10.5%
Interest earnings	7,955	41,990	18,000	46,009	33,000	15,000	83.3%
Miscellaneous income	45,000	59,790	55,250	2,350	-	(55,250)	-100.0%
Transfers In	33,663	-	-	-	-	-	
TOTAL OPERATING REVENUES	518,384	578,524	548,250	558,359	558,000	9,750	1.78%
EXPENDITURES							
Personnel	151,088	122,545	96,886	34,996	250,107	153,221	158.1%
Supplies	8,421	20,171	34,520	8,191	33,300	(1,220)	-3.5%
Marketing Services	113,550	118,792	114,256	99,900	130,575	16,319	14.3%
Services	81,616	120,974	150,641	112,700	191,458	40,817	27.1%
Utilities	873	986	1,308	557	1,533	225	17.2%
Miscellaneous	19,416	12,871	14,365	8,031	24,740	10,375	72.2%
TOTAL OPERATING EXPENDITURES	374,965	396,339	411,976	264,375	631,713	219,737	53.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Transfers/Debt Service	-	-	-	-	-	-	0.0%
TOTAL CAPITAL AND TRANSFERS	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	374,965	396,339	411,976	264,375	631,713	219,737	53.3%
NET CHANGE	143,419	182,185	136,274	293,984	(73,713)		
ENDING FUND BALANCE	\$ 1,023,196	\$ 1,205,385	\$ 1,341,659	\$ 1,499,369	\$ 1,425,656		
25% Fund Balance Goal	\$ 129,596	\$ 144,631	\$ 137,063	\$ 139,590	\$ 139,500		
Fund Balance %	197%	208%	245%	269%	255%		

TOURISM & MARKETING

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY 24-25 Proposed Budget	Budget Variance (#)
Destination Marketing Manager	618	1.00	1.00	1.00	1.00	0.00
TDB	TDB	0.00	0.00	0.00	1.00	1.00
Total		2.00	2.00	1.00	2.00	1.00

EQUIPMENT AND PROGRAM REQUEST

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

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



TOURISM & MARKETING

Position by Title	Pay Grade	FY21 Actual	FY22 Actual	FY23 Budget	FY23-24 Proposed Budget	Budget Variance (#)
Tourism Marketing/Mainstreet Manager	618	0.00	0.00	0.00	0.00	0.00
Destination Marketing Manager	618	1.00	1.00	1.00	1.00	0.00
Customer & Visitor Experience Coordinator	614	1.00	1.00	1.00	0.00	-1.00
Part Time Tourism Assistant	93	0.00	0.00	0.00	0.00	0.00
Total		2.00	2.00	2.00	1.00	-1.00

- Customer & Visitor Experience Coordinator position removed.

EQUIPMENT AND PROGRAM REQUEST

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

Programs	Recurring Cost	One-Time Cost	Proposed	Funded
Business Listings & Event Calendar Management	17,000	8,000	-	N
Outdoorable Festival	71,700	-	-	N



MUNICIPAL COURT SPECIAL REVENUE

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.

MUNICIPAL COURT SPECIAL REVENUE
Revenue, Expenses and Changes in Fund Balance
Fund 0304



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 44,989	\$ 68,327	\$ 85,810	\$ 85,810	\$ 100,135		
REVENUES							
Interest Earnings	515	2,709	1,500	2,980	1,500	-	0.00%
Court Technology Fees	22,955	17,884	22,500	17,500	22,500	-	-
Court Child Safety Fee	4,206	-	-	-	-	-	-
Court Security Fees	27,094	21,555	25,000	19,000	24,000	(1,000)	(0.04)
TOTAL OPERATING REVENUES	\$ 54,769	\$ 42,148	\$ 49,000	\$ 39,480	\$ 48,000	\$ (1,000)	-2.04%
EXPENDITURES							
Court Technology Equipment	14,906	9,759	10,971	10,250	10,250	(721)	-7%
Court Security Equipment	16,527	14,905	14,905	14,905	14,905	-	0%
TOTAL OPERATING EXPENDITURES	\$ 31,433	\$ 24,665	\$ 25,876	\$ 25,155	\$ 25,155	\$ (721)	-2.79%
Net Change	\$ 23,336	\$ 17,484	\$ 23,124	\$ 14,325	\$ 22,845	xxx	xxx
ENDING FUND BALANCE	\$ 68,327	\$ 85,810	\$ 108,934	\$ 100,135	\$ 122,980		

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

Fund Balance %	125%	204%	222%	254%	256%
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POLICE FORFEITURE FUND

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.

POLICE FORFEITURE FUND

Revenue, Expenses and Changes in Fund Balance

Fund 0306



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 93,137	\$ 103,011	\$ 115,958	\$ 115,958	\$ 117,600		
REVENUES							
Interest earnings	779	3,948	3,000	4,342	3,000	-	-
Forfeited assets	11,450	20,848	14,000	4,200	10,000	(4,000)	-29%
TOTAL REVENUES	\$ 12,229	\$ 24,796	\$ 17,000	\$ 8,542	\$ 13,000	\$ (4,000)	-29%
EXPENDITURES							
Miscellaneous	2,355	11,849	21,000	6,900	46,100	-	-
TOTAL EXPENDITURES	\$ 2,355	\$ 11,849	\$ 21,000	\$ 6,900	\$ 46,100	\$ -	0%
NET CHANGE	\$ 9,874	\$ 12,947	\$ (4,000)	\$ 1,642	\$ (33,100)		
ENDING FUND BALANCE	\$ 103,011	\$ 115,958	\$ 111,958	\$ 117,600	\$ 84,500		

This fund does not have a fund balance goal.

JPL NATURE CORRIDOR PERMANENT FUND

The purpose of this fund 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.



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

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 19,659,971	\$ 19,410,861	\$ 20,151,321	\$ 20,151,321	\$ 20,896,641		
REVENUES							
Interest Earnings	(188,162)	524,170	598,600	844,342	501,000	(97,600)	-16%
Interfund Transfer in - Water and Sewer	-	-	-	-	-	-	0%
Interfund Transfer in - General Fund	-	-	-	-	-	-	0%
Miscellaneous	-	216,290	-	-	-	-	0%
TOTAL REVENUES	\$ (188,162)	\$ 740,459	\$ 598,600	\$ 844,342	\$ 501,000	(97,600)	-16%
EXPENDITURES							
Joe Pool Lake Water Rights Debt Payment	-	-	-	-	-	-	0%
Special Services	-	-	7,500	7,500	-	(7,500)	-100%
Transfer to Opportunity Fund	60,948	-	57,150	91,522	211,086	153,936	269%
TOTAL EXPENDITURES	\$ 60,948	\$ -	\$ 64,650	\$ 99,022	\$ 211,086	146,436	227%
NET CHANGE	\$ (249,110)	\$ 740,459	\$ 533,950	\$ 745,320	\$ 289,914		

JPL NATURE CORRIDOR OPPORTUNITY FUND

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.

JPL Nature Corridor Opportunity Fund

(Revenues, Expenditures and Change in Fund Balance)

Fund 0311



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 308,885	\$ 372,270	\$ 442,662	\$ 442,662	\$ 553,585		
REVENUES							
Interest Earnings	2,437	70,392	16,000	19,189	18,050	2,050	12.8%
Interfund Transfer in - JPL Perm. Fund	60,948	-	57,150	91,734	211,086	153,936	269.4%
Miscellaneous			-	-	-	-	
TOTAL REVENUES	\$ 63,385	\$ 70,392	\$ 73,150	\$ 110,923	\$ 229,136	\$ 155,986	213.2%
EXPENDITURES							
Joe Pool Lake Water Rights Debt Payment	-	-	-	-	-	-	0.0%
Special Services	-	-	-	-	-	-	0.0%
Administrative Fees	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
NET CHANGE	\$ 63,385	\$ 70,392	\$ 73,150	\$ 110,923	\$ 229,136		

LIBRARY DONATION FUND

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.



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

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 44,308	\$ 20,848	\$ 11,888	\$ 11,888	\$ (12,741)		
REVENUES							
Interest Income	270	358	300	1,500	300	-	0%
Donations	14,429	23,387	109,000	143,000	12,500	(96,500)	-89%
Grants	13,850	9,607	2,500	5,400	5,400	2,900	116%
Miscellaneous	-	-	-	-	-	-	0%
TOTAL REVENUES	28,548	33,352	111,800	149,900	18,200	(93,600)	-84%
EXPENDITURES							
Minor Apparatus	-	-	-	478	-	-	0%
Computer Supplies	-	-	-	-	-	-	0%
Subscription Services	-	-	-	-	-	-	0%
Special Services	52,009	42,312	124,473	174,051	-	(124,473)	-100%
Library History Collection	-	-	-	-	-	-	0%
Miscellaneous	-	-	3,000	-	-	(3,000)	-100%
Transfer to Another Fund	-	-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	52,009	42,312	127,473	174,529	-	(127,473)	-100%
NET CHANGE	(23,461)	(8,960)	(15,673)	(24,629)	18,200		
ENDING FUND BALANCE	\$ 20,848	\$ 11,888	\$ (3,785)	\$ (12,741)	\$ 5,459		

REGIONAL FIRE TRAINING FUND

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.

Regional Fire Training Program								
Revenue, Expenses and Changes in Fund Balance								
Fund 0316								
	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	MID YEAR ACTUAL	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 70,738	\$ 19,597	\$ 19,913	\$ 19,913	\$ 19,913	\$ 18,302		
REVENUES								
Interest Earnings	485	445	360	18	489	300	(60)	-16.7%
Lancaster Share	13,650	13,650	13,650	13,650	13,650	15,000	1,350	9.9%
DeSoto Share	13,650	13,650	13,650	13,650	13,650	15,000	1,350	9.9%
Duncanville Share	13,650	13,650	13,650	13,650	13,650	15,000	1,350	9.9%
Cedar Hill Share	13,650	13,650	13,650	13,650	13,650	15,000	1,350	9.9%
TOTAL OPERATING REVENUES	\$ 55,085	\$ 55,045	\$ 54,960	\$ 54,618	\$ 55,089	\$ 60,300	\$ 5,340	10%
EXPENDITURES								
Fire Training Officer						-	-	0.0%
Regional Fire Training	106,225	54,729	54,600	28,697	56,700	60,000	5,400	9.9%
Other	-		-			-	-	0.0%
TOTAL OPERATING EXPENDITURES	\$ 106,225	\$ 54,729	\$ 54,600	\$ 28,697	\$ 56,700	\$ 60,000	\$ 5,400	10%
Net Change	\$ (51,140)	\$ 316	\$ 360	\$ 25,921	\$ (1,611)	\$ 300		
ENDING FUND BALANCE	\$ 19,597	\$ 19,913	\$ 20,273	\$ 45,834	\$ 18,302	\$ 18,602		



LANDSCAPE BEAUTIFICATION FUND

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 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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 698,987	\$ 1,817,747	\$ 2,281,233	\$ 2,281,233	\$ 2,245,051		
REVENUES							
Solid Waste Charges	3,233,408	3,337,086	3,500,000	3,400,000	3,500,000	-	0%
Late Fee-Trash	73,174	74,382	54,000	60,000	65,000	11,000	20%
Tree Mitigation Fees	793,010	200,367	220,000	200,000	750,000	530,000	241%
Interest Income	10,704	70,393	40,000	76,894	60,000	20,000	50%
Miscellaneous	37,802	10,312	5,000	-	-	(5,000)	-100%
Interfund Transfer In	-	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	\$ 4,148,098	\$ 3,692,540	\$ 3,819,000	\$ 3,736,894	\$ 4,375,000	\$ 556,000	15%
EXPENDITURES							
Supplies	-	23,766	-	6,000	2,000	-	0%
Maintenance - Landscape	31,732	38,000	225,000	200,000	225,000	-	0%
Trash/Recycle Services	2,708,945	2,876,083	2,884,464	3,300,576	3,399,593	515,129	17.9%
Other Services	17,936	10,709	20,795	-	119,500	98,705	475%
Tree Mitigation Expenses	-	-	-	-	-	-	0%
Utilities	402	232	800	500	800	-	0%
Miscellaneous	20,325	13,063	10,000	12,500	14,000	4,000	40%
Transfers out - General Fund	250,000	250,000	250,000	250,000	250,000	-	0%
Capital	-	17,202	-	3,500	4,000	4,000	0%
TOTAL OPERATING EXPENDITURES	\$ 3,029,340	\$ 3,229,055	\$ 3,391,059	\$ 3,773,076	\$ 4,014,893	\$ 621,834	18%
NET CHANGE	\$ 1,118,758	\$ 463,485	\$ 427,941	\$ (36,182)	\$ 360,107		
ENDING FUND BALANCE	\$ 1,817,747	\$ 2,281,233	\$ 2,709,174	\$ 2,245,051	\$ 2,605,158		
FB Restricted for Tree Mitigation	\$ 1,083,935	\$ 1,284,302	\$ 290,925	\$ 490,925	\$ 1,240,925		
ENDING NON RESTRICTED FB	\$ 733,812	\$ 996,931	\$ 2,418,249	\$ 1,754,126	\$ 1,364,233		
25% Fund Balance Goal	\$ 1,037,025	\$ 923,135	\$ 954,750	\$ 934,224	\$ 1,093,750		
Fund Balance %	44%	62%	71%	60%	60%		

POLICE FEDERAL FORFEITURE FUND

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. These funds are restricted for public safety use only.



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

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	YTD ACTUAL	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 137,661	\$ 215,061	\$ 210,556	\$ 210,556	\$ 210,556	\$ 151,798		
REVENUES								
Interest earnings	1,501	7,727	6,000	5,534	8,000	5,000	(1,000)	-17%
Police Forfeiture/Seizures	105,109	30,574	25,000	24,518	34,000	26,000	1,000	4%
TOTAL REVENUES	\$ 106,610	\$ 38,302	\$ 31,000	\$ 30,052	\$ 42,000	\$ 31,000	\$ -	0%
EXPENDITURES								
Miscellaneous	29,210	42,807	106,878	80,327	100,758	52,490	(54,388)	-51%
TOTAL EXPENDITURES	\$ 29,210	\$ 42,807	\$ 106,878	\$ 80,327	\$ 100,758	\$ 52,490	\$ (54,388)	
NET CHANGE	\$ 77,400	\$ (4,506)	\$ (75,878)	\$ (50,275)	\$ (58,758)	\$ (21,490)	\$ 54,388	
ENDING FUND BALANCE	\$ 215,061	\$ 210,556	\$ 134,678	\$ 160,281	\$ 151,798	\$ 130,308	\$ 54,388	

No Fund Balance goal has been established for this fund.

CRIME CONTROL & PREVENTION DISTRICT FUND

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 votes on November 7, 2017 for a period of 15 years. The sales tax is restricted only to the operations of the CCPD as stipulated in the Local Government Code, Section 363.151.

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

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 705,326	\$ 839,128	\$ 1,140,716	\$ 1,140,716	\$ 1,073,205		
REVENUES							
Sales Tax	1,389,827	1,428,258	1,508,950	1,356,917	1,360,000	(148,950)	-9.87%
Interest	4,879	29,463	18,000	31,504	20,000	2,000	11.11%
Child Safety Fees	54,293	56,975	45,000	48,000	50,000	5,000	11.11%
Miscellaneous	724	500	-	-	-	-	0.00%
Transfer In	-	-	-	-	-	-	0.00%
TOTAL OPERATING REVENUES	1,449,723	1,515,195	1,571,950	1,436,421	1,430,000	(141,950)	-9.03%
EXPENDITURES							
Personnel	869,588	672,791	832,545	830,341	909,994	77,449	9.30%
Supplies	17,042	20,351	29,500	24,985	32,200	2,700	9.15%
Maintenance	1,915	23,709	20,900	21,500	49,975	29,075	139.11%
Partnership Agreements	333,958	349,370	436,312	436,312	461,520	25,208	5.78%
Insurances	38,800	46,852	48,900	54,738	58,320	9,420	19.26%
Special Services	10,841	14,946	31,226	29,726	51,765	20,539	65.78%
Utilities	18,965	21,214	22,275	22,465	23,088	813	3.65%
Training	14,629	10,792	20,100	19,900	21,700	1,600	7.96%
Uniforms	5,735	4,306	8,300	8,300	8,300	-	0.00%
Lease & Rentals	834	43,735	43,170	45,567	45,567	2,397	5.55%
Miscellaneous	3,617	5,545	10,000	10,100	3,500	(6,500)	-65.00%
TOTAL OPERATING EXPENDITURES	1,315,922	1,213,611	1,503,228	1,503,934	1,665,929	162,701	10.82%
NET CHANGE	133,800	301,584	68,722	(67,513)	(235,929)		
ENDING FUND BALANCE	\$ 839,128	\$ 1,140,716	\$ 1,209,440	\$ 1,073,205	\$ 837,277		
% OF OPERATING EXPENDITURES	64%	94%	80%	71%	50%		

CRIME CONTROL & PREVENTION DISTRICT FUND

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
Meet and problem solve with neighborhood watch groups, businesses, and CHISD using SARA model (Scan, Analyze, Respond, Assess)	30	33	40	45
Conduct Citizens Training Police Academy Alumni Assoc. / Citizens On Patrol	1	1 (per year)	2 (per year)	3 (per year)
# of Community Awareness Events	120	120	120	120

CRIME CONTROL & PREVENTION DISTRICT FUND

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY 24-25 Proposed Budget	Budget Variance (#)
Police Sergeant (PACT)	830	1.00	1.00	1.00	1.00	0.00
Police Corporal (PACT)	825	1.00	1.00	1.00	1.00	0.00
Police Officer (PACT)	820	4.00	4.00	4.00	4.00	0.00
Totals		6.00	6.00	6.00	6.00	0.00

EQUIPMENT & PROGRAM REQUEST

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



ECONOMIC DEVELOPMENT INCENTIVE FUND

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.

Economic Development Incentive (EDI) Fund

FUND 0326



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 106,283	\$ 307,163	\$ 317,921	\$ 317,921	\$ 329,754		
REVENUES							
Interest income	880	10,758	7,000	11,833	7,000	-	0%
Transfer in from the General Fund	200,000	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	200,880	10,758	7,000	11,833	7,000	-	0%
EXPENDITURES							
Economic Development Incentives	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-
NET CHANGE	200,880	10,758	7,000	11,833	7,000	-	-
ENDING FUND BALANCE	\$ 307,163	\$ 317,921	\$ 324,921	\$ 329,754	\$ 336,754	\$ -	-

TAX INCREMENT FINANCING (TIF) FUND

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.

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



ACTUAL 2020-2021	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
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BEGINNING FUND BALANCE	\$	447,437	\$	888,206	\$	1,383,172	\$	2,209,826	\$	2,209,826	\$	3,402,435	\$	1,192,608	
REVENUES															
Property tax (75% of Increment)	\$	437,295	\$	484,092	\$	767,004	\$	1,067,194	\$	1,148,541	\$	978,529	\$	(88,665)	-8%
Interest income		3,474		10,874		59,650		25,000		44,067		30,000		5,000	20%
Charges to other gov'ts		-		-		-		-		-		-		-	0%
Transfers In		-		-		-		-		-		-		-	0%
TOTAL OPERATING REVENUES		440,769		494,966		826,654		1,092,194		1,192,608		1,008,529		(83,665)	-8%
OPERATING EXPENDITURES															
TIF Administrative Expenses		-		-		-		-		-		-		-	0%
Other TIF Expenses		-		-		-		-		-		-		-	0%
Capital Outlay		-		-		-		-		-		-		-	0%
Transfers Out		-		-		-		-		-		-		-	0%
TOTAL OPERATING EXPENDITURES		-		-		-		-		-		-		-	0%
NET CHANGE		440,769		494,966		826,654		1,092,194		1,192,608		1,008,529			
ENDING FUND BALANCE	\$	888,206	\$	1,383,172	\$	2,209,826	\$	3,302,020	\$	3,402,435	\$	4,410,964			



FIDUCIARY FUND

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

POLICE PENSION FUND



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

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var to Budget	% Var to Budget
BEGINNING FUND BALANCE	\$ 117,915	\$ 85,742	\$ 63,794	\$ 63,794	\$ 62,962		
REVENUES							
Interest	1,438	9,610	3,010	11,243	3,000	(10)	-0.3%
Contributions	-	-	-	-	-	-	0.0%
Miscellaneous		407	-	-	-	-	
Transfer in	-	-	-	-	-		0.0%
TOTAL OPERATING REVENUES	1,438	10,017	3,010	11,243	3,000	(10)	-0.3%
EXPENDITURES							
Pension payments	11,232	9,504	10,500	10,500	10,500	-	0.0%
Administrative costs	1,418	1,500	1,500	1,575	1,500	-	0.0%
TOTAL OPERATING EXPENDITURES	12,650	11,004	12,000	12,075	12,000	-	0.0%
NET CHANGE	(11,212)	(987)	(8,990)	(832)	(9,000)	xxx	xxx
FB Adj. due to investment market changes	\$ (20,961)	\$ (20,960)	\$ -				
ENDING FUND BALANCE ¹	\$ 85,742	\$ 63,794	\$ 54,804	\$ 62,962	\$ 53,962	xxx	xxx

¹ 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.



PUBLIC IMPROVEMENT DISTRICTS (PIDS)

Public Improvement Districts (PIDs) are established under the authority of Chapter 372 of the Local Government Code, upon the receipt of a petition from property owners requesting its establishment. Services are funded through a special assessment levied on all properties within the PID boundaries. The City of Cedar Hill has five PIDs:

High Pointé PID Fund
Waterford Oaks PID Fund
Winding Hollow PID Fund
Windsor Park PID Fund
Cedar Crest PID Fund

HIGH POINTE PUBLIC IMPROVEMENT DISTRICT

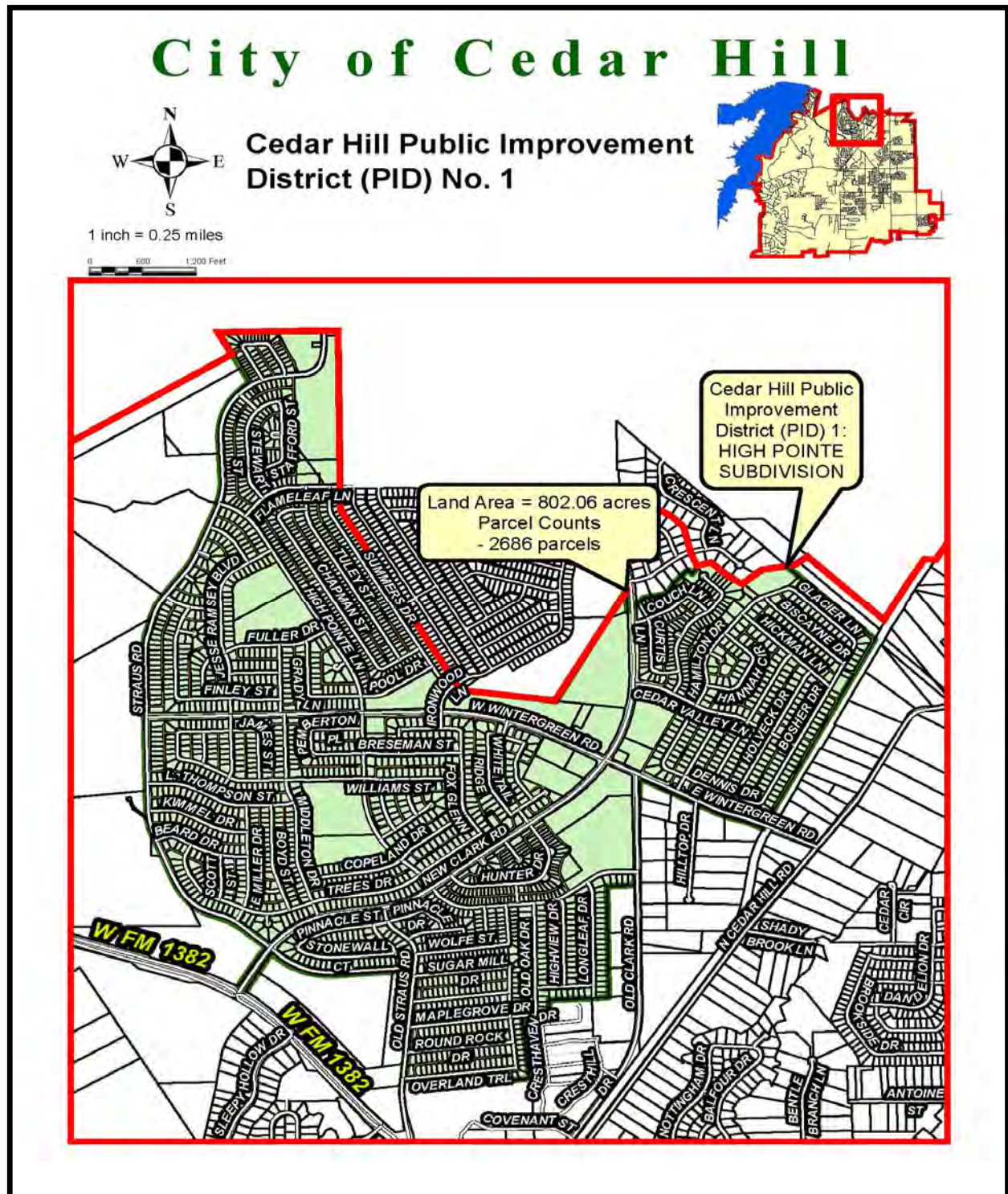
In 1998 the residents of High Pointe' subdivision petitioned to become the city's first public improvement district, or PID. The High Pointe PID was created October 13, 1998 and has a current assessment of \$0.10 per \$100 of taxable value as determined annually by the Dallas County Appraisal District. 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. There are 2,657 parcels within the boundries of the PID. Public Improvement Districts ("PIDs") provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements to meet community needs which could not otherwise be constructed or provided and be paid by those who most benefit from them. The source of funding for the PID is an assessment of \$0.10 per every \$100 of taxable value. The rate is set annually with the City's budget adoption process.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 475,067	\$ 569,573	\$ 858,681	\$ 858,681	\$ 712,225		
REVENUES							
Property Assessments	\$ 567,260	\$ 743,173	\$ 735,000	\$ 792,770	\$ 789,800	\$ 54,800	7%
Interest	5,512	31,710	18,500	35,000	18,000	(500)	-3%
Other	34,920	25,407	20,000	29,044	20,000	-	0%
TOTAL OPERATING REVENUES	\$ 607,692	\$ 800,291	\$ 773,500	\$ 856,814	\$ 827,800	\$ 54,300	7%
EXPENDITURES							
Supplies	\$ 476	\$ 4,253	\$ 2,150	\$ 5,750	\$ 7,100	\$ 4,950	230%
Maintenance	257,536	285,079	267,796	267,796	290,000	22,204	8%
Services	115,963	141,578	131,924	156,574	127,937	(3,987)	-3%
Utilities	47,818	59,893	51,827	52,000	55,000	3,173	6%
Leases/Rentals	-	-	-	-	850	850	0%
Miscellaneous	41,932	3,102	4,500	3,650	2,000	(2,500)	-56%
Capital	49,462	16,944	517,500	517,500	317,500	(200,000)	-39%
TOTAL OPERATING EXPENDITURES	\$ 513,187	\$ 510,849	\$ 975,697	\$ 1,003,270	\$ 800,387	\$ (175,310)	-18%
NET CHANGE	\$ 94,505	\$ 289,441	\$ (202,197)	\$ (146,456)	\$ 27,413	xxx	xxx
ENDING FUND BALANCE	\$ 569,573	\$ 858,681	\$ 656,484	\$ 712,225	\$ 739,638		

HIGH POINTE PUBLIC IMPROVEMENT DISTRICT



WATERFORD OAKS PUBLIC IMPROVEMENT DISTRICT

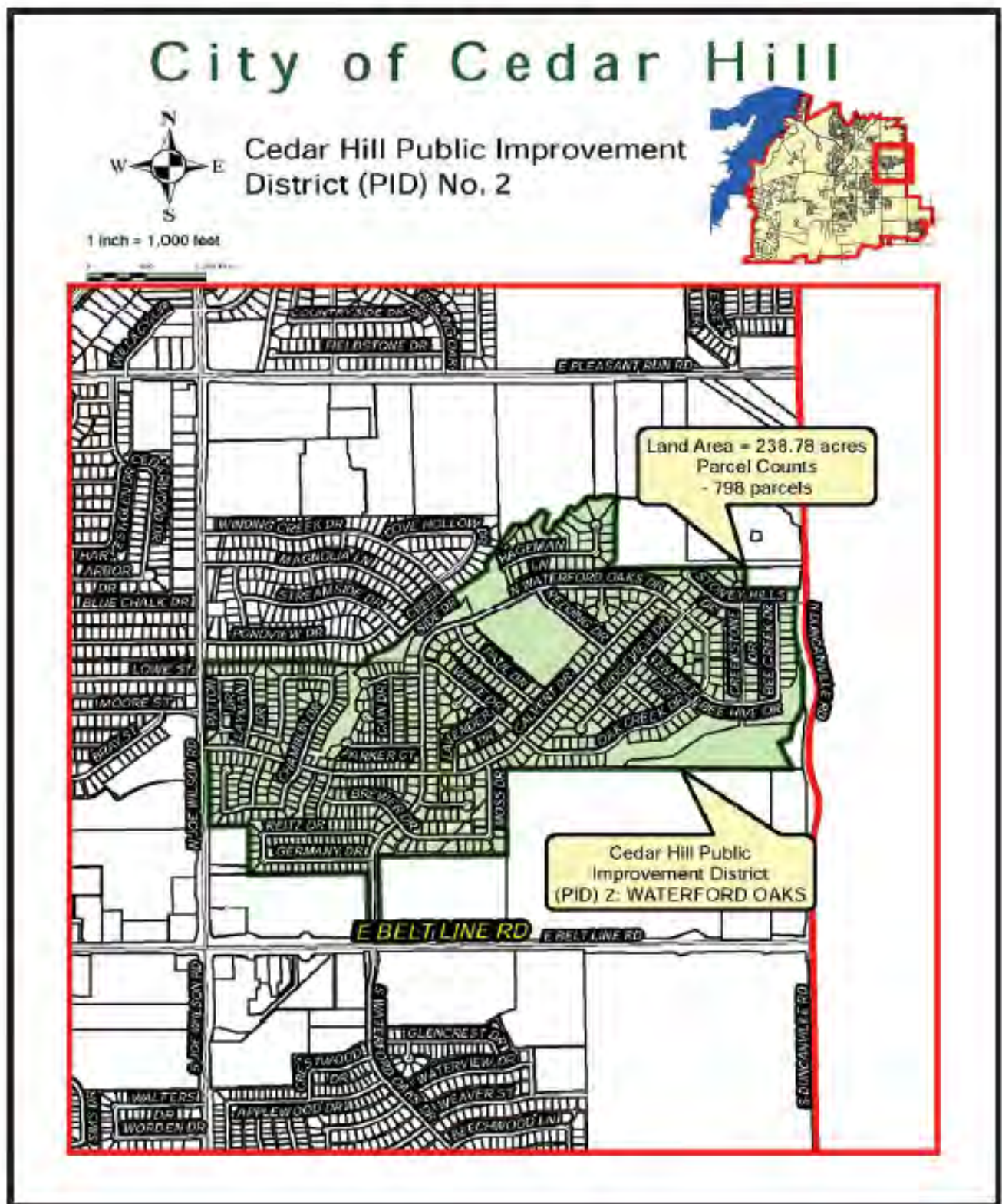
In 2002 the residents of Waterford Oaks subdivision petitioned to become the city's second public improvement district, or PID. The Waterford Oaks PID, created December 10, 2002, has a current assessment of 0.10¢ per \$100 valuation. There are 795 property parcels. Public Improvement Districts ("PIDs") 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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	% Var	% Var
BEGINNING FUND BALANCE	\$ 438,041	\$ 429,654	\$ 477,438	\$ 477,438	\$ 437,957		
REVENUES							
Property Assessments	\$ 174,569	\$ 236,410	\$ 236,050	\$ 234,930	\$ 247,000	\$ 10,950	5%
Interest	3,151	17,735	12,000	17,500	12,000	-	0%
Other	3,880	3,300	3,300	2,800	3,300	-	0%
TOTAL OPERATING REVENUES	\$ 181,601	\$ 257,445	\$ 251,350	\$ 255,230	\$ 262,300	\$ 10,950	4%
EXPENDITURES							
Supplies	\$ 3,718	\$ 1,425	\$ 2,600	\$ 2,600	\$ 5,800	\$ 3,200	123%
Maintenance	49,179	59,689	55,000	60,000	116,000	61,000	111%
Services	50,710	75,887	81,531	89,211	100,003	18,472	23%
Utilities	12,385	12,393	10,900	15,800	14,000	3,100	28%
Lease/Rentals	1,789	2,053	2,100	2,100	2,400	300	14%
Miscellaneous	18,892	4,102	8,000	8,000	7,500	(500)	-6%
Capital	54,050	54,110	117,000	117,000	117,000	-	0%
TOTAL OPERATING EXPENDITURES	\$ 190,723	\$ 209,660	\$ 277,131	\$ 294,711	\$ 362,703	\$ 85,572	31%
NET CHANGE	\$ (9,122)	\$ 47,784	\$ (25,781)	\$ (39,481)	\$ (100,403)	xxx	xxx
ENDING FUND BALANCE	\$ 429,654	\$ 477,438	\$ 451,657	\$ 437,957	\$ 337,554		

WATERFORD OAKS PUBLIC IMPROVEMENT DISTRICT



WINDING HOLLOW PUBLIC IMPROVEMENT DISTRICT

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. 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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 80,000	\$ 78,725	\$ 105,000	\$ 105,000	\$ 113,049		
REVENUES							
Property Assessments	\$ 53,709	\$ 71,374	\$ 73,280	\$ 71,283	\$ 72,300	\$ (980)	-1.3%
City Contribution	0	0	0	0	0	0	0.0%
Miscellaneous	755	5,814	3,000	4,801	3,000	0	0.0%
TOTAL OPERATING REVENUES	\$ 54,465	\$ 77,189	\$ 76,280	\$ 76,084	\$ 75,300	\$ (980)	-1.3%
EXPENDITURES							
Supplies	\$ 340	\$ 915	\$ 1,250	\$ 1,460	\$ 855	\$ (395)	-31.6%
Maintenance	13,859	13,915	21,500	17,480	23,300	1,800	8.4%
Services	4,629	8,444	9,214	8,945	9,857	643	7.0%
Utilities	3,102	2,929	2,960	3,105	3,230	270	9.1%
PID Wall Obligation	0	0	24,500	24,500	24,500	0	0.0%
Miscellaneous	0	1,031	150	0	800	650	433.3%
PID Enhancements	8,950	0	18,700	12,545	17,500	(1,200)	-6.4%
TOTAL OPERATING EXPENDITURES	\$ 30,880	\$ 27,234	\$ 78,274	\$ 68,035	\$ 80,042	\$ 1,768	2.3%
NET CHANGE	\$ 23,585	\$ 49,955	\$ (1,994)	\$ 8,049	\$ (4,742)	xxx	xxx
ENDING FUND BALANCE *	\$ 78,725	\$ 105,000	\$ 103,006	\$ 113,049	\$ 108,307		

WINDING HOLLOW PUBLIC IMPROVEMENT DISTRICT

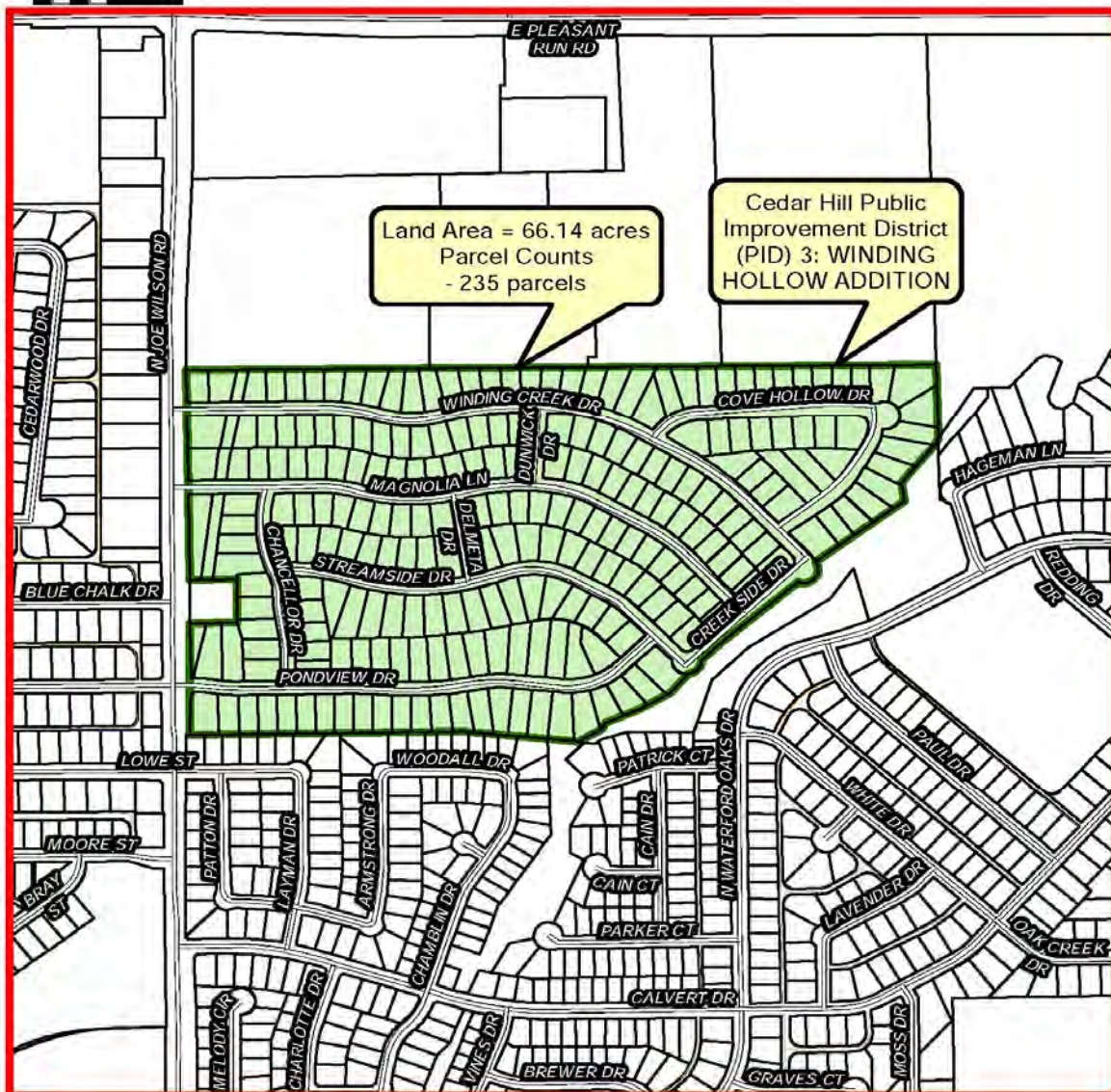
City of Cedar Hill



Cedar Hill Public Improvement District (PID) No. 3



1 inch = 500 feet
0 250 500 Feet



WINDSOR PARK PUBLIC IMPROVEMENT DISTRICT

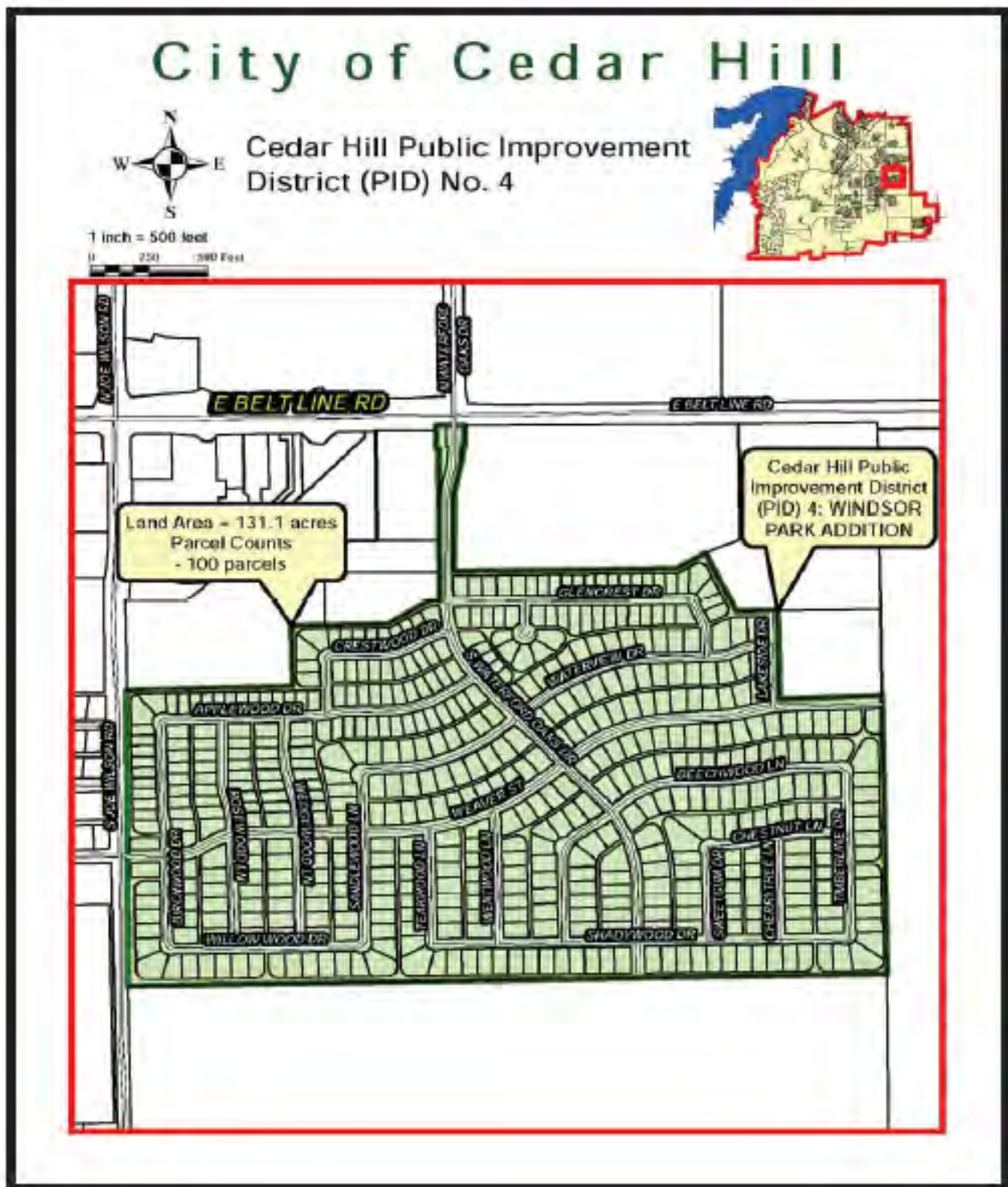
The Windsor Park Public Improvement District No. 4 was created by Ordinance of the City Council in December 2017. Public Improvement Districts ("PIDs") provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements 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. 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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2024-2025	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 146,430	\$ 153,215	\$ 210,296	\$ 210,296	\$ 267,854		
REVENUES							
Property Assessments	\$ 106,808	\$ 143,498	\$ 104,942	\$ 142,787	\$ 143,850	\$ 38,908	37%
Investment Income	1,426	7,956	596	9,300	5,000	4,404	739%
Miscellaneous	-	19,425	-	-	-	-	0%
City Contributions	-	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	\$ 108,234	\$ 170,879	\$ 105,538	\$ 152,087	\$ 148,850	\$ 43,312	41%
EXPENDITURES							
Supplies	\$ 1,370	\$ 8,790	\$ 1,500	\$ 750	\$ 1,700	\$ 200	13%
Maintenance	41,765	51,175	27,500	38,440	35,000	7,500	27%
Services	13,035	47,440	47,248	30,904	43,683	(3,565)	-8%
Utilities	2,668	1,995	2,660	2,700	3,000	340	13%
Miscellaneous	8,250	4,399	5,552	4,235	5,650	98	2%
PID Improvements	16,366	-	32,500	17,500	157,500	125,000	385%
Transfer Out *	18,000	-	100,000	-	-	(100,000)	-100%
TOTAL OPERATING EXPENDITURES	\$ 101,454	\$ 113,800	\$ 216,960	\$ 94,529	\$ 246,533	\$ 29,573	14%
NET CHANGE	\$ 6,780	\$ 57,079	\$ (111,422)	\$ 57,558	\$ (97,683)	xxx	xxx

WINDSOR PARK PUBLIC IMPROVEMENT DISTRICT



CEDAR CREST PUBLIC IMPROVEMENT DISTRICT

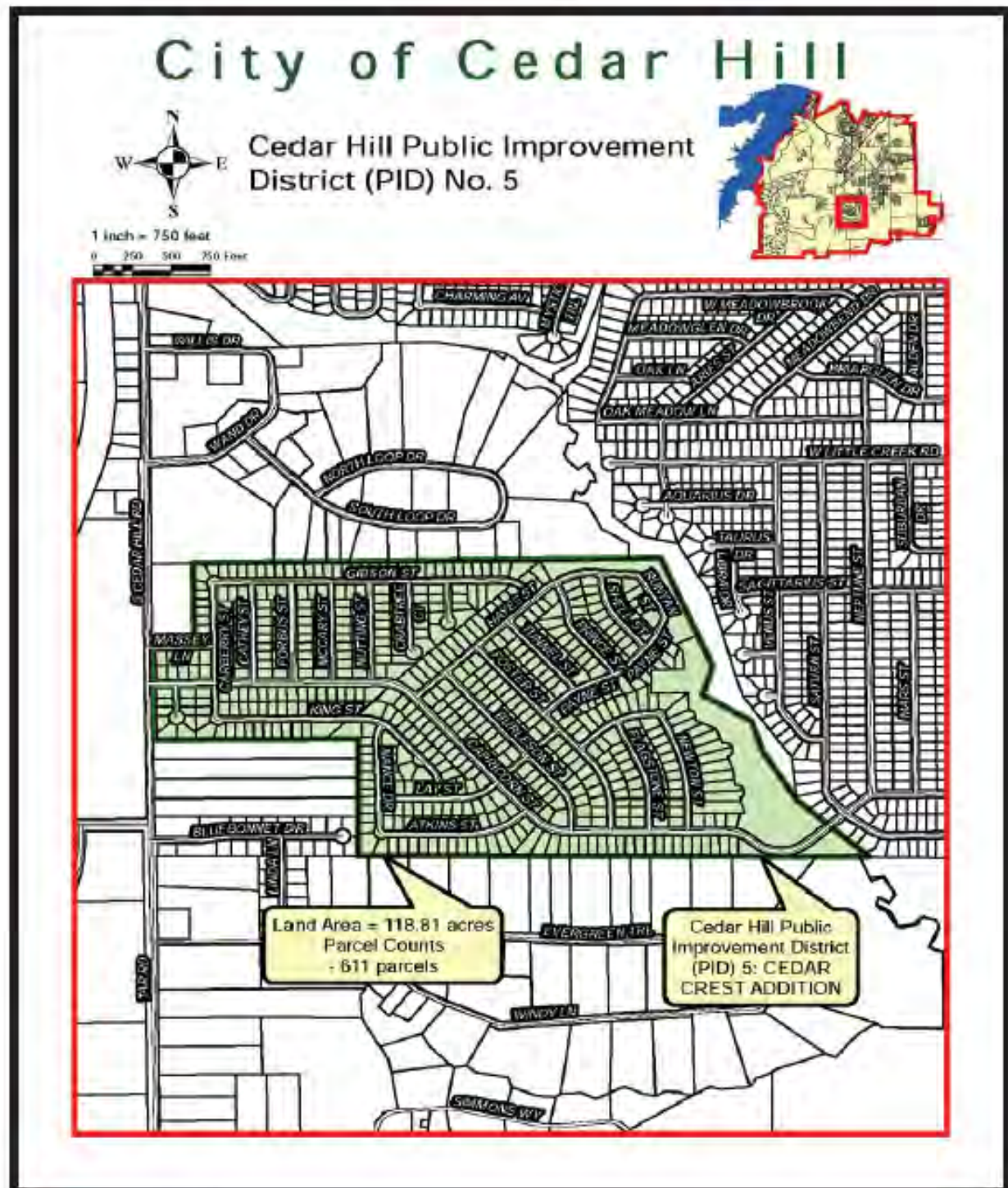
The Cedar Crest Public Improvement District No. 4 was created by Ordinance of the City Council in February 2020. Public Improvement Districts ("PIDs") provide a development tool that allocates costs according to the benefits received. A PID can provide a means to fund supplemental services and improvements 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. 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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 117,510	\$ 137,268	\$ 254,973	\$ 254,973	\$ 268,292		
REVENUES							
Property Assessments	\$ 123,738	\$ 172,182	\$ 170,877	\$ 170,875	\$ 172,895	\$ 2,018	1%
Investment Income	1,425	9,100	6,000	10,010	6,000	-	0%
Miscellaneous	-	-	-	-	-	-	0%
City Contributions	-	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	\$ 125,163	\$ 181,282	\$ 176,877	\$ 180,885	\$ 178,895	\$ 2,018	1%
EXPENDITURES							
Supplies	\$ 50	\$ 1,545	\$ 6,000	\$ 3,450	\$ 5,000	\$ (1,000)	-17%
Maintenance	64,971	22,829	40,000	13,476	18,500	(21,500)	-54%
Services	11,235	21,263	10,763	16,472	18,090	7,327	68%
Utilities	348	2,579	2,725	1,875	3,025	300	11%
Miscellaneous	-	2,381	-	3,093	4,700	4,700	0%
PID Improvements	28,801	12,980	-	129,200	107,500	107,500	0%
Transfer Out *	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	\$ 105,405	\$ 63,578	\$ 59,488	\$ 167,566	\$ 156,815	\$ 97,327	164%
NET CHANGE	\$ 19,758	\$ 117,705	\$ 117,389	\$ 13,319	\$ 22,080		

CEDAR CREST PUBLIC IMPROVEMENT DISTRICT





COMMUNITY DEVELOPMENT CORPORATION (CDC)

The Cedar Hill Community Development Corporation is tasked with bringing 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.

COMMUNITY DEVELOPMENT CORPORATION

COMMUNITY DEVELOPMENT CORPORATION Revenue, Expenses and Changes in Fund Balance



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

	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	CONTINUATION 2024-2025	GROWTH 2024-2025	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 10,678,006	\$ 7,467,146	\$ 7,467,146	\$ 7,467,925	\$ -	\$ 7,467,925		
REVENUES								
Sales Tax	\$ 5,730,188	\$ 6,035,800	\$ 5,448,525	\$ 5,450,000	\$ -	\$ 5,450,000	\$ (585,800)	-9.7%
Interest Income	387,384	102,000	290,000	255,000	-	255,000	153,000	150.0%
Charges for Services	505,739	371,500	471,000	493,000	-	493,000	121,500	32.7%
Intergovernmental	-	803,151	74,000	-	-	-	(803,151)	-100.0%
Miscellaneous	56,038	8,500	19,501	8,000	-	8,000	(500)	-5.9%
TOTAL OPERATING REVENUES	\$ 6,679,348	\$ 7,320,951	\$ 6,303,026	\$ 6,206,000	\$ -	\$ 6,206,000	\$ (1,114,951)	-15.2%
EXPENDITURES								
Personnel	\$ 1,756,637	\$ 2,194,410	\$ 2,084,622	\$ 2,252,579		\$ 2,252,579	\$ 58,169	2.7%
Supplies	157,142	227,232	211,650	238,230		238,230	10,998	4.8%
Maintenance	304,140	345,815	383,720	410,392	117,000	527,392	181,577	52.5%
Services	334,790	605,275	602,506	568,775	85,000	653,775	48,500	8.0%
Utilities	296,793	322,649	321,542	351,265		351,265	28,616	8.9%
Leases/Rentals	12,894	17,026	15,360	15,360		15,360	(1,666)	-9.8%
Miscellaneous	51,849	59,436	47,122	61,186		61,186	1,750	2.9%
Total Operating Expenditures	\$ 2,914,245	\$ 3,771,845	\$ 3,666,522	\$ 3,897,787	\$ 202,000	\$ 4,099,787	\$ 327,944	8.7%
Capital Outlays	\$ 24,471		\$ -	\$ -		\$ -	\$ -	0.0%
Debt	939,319	937,444	937,444	940,644		940,644	\$ 3,200	0.3%
Transfer Out	6,012,171	\$ 1,698,281	\$ 1,698,281		296,261	296,261	\$ (1,402,020)	-82.6%
Operating Transfers						-		
Total Capital and Debt	\$ 6,975,961	\$ 2,635,725	\$ 2,635,725	\$ 940,644	\$ 296,261	\$ 1,236,905	\$ (1,398,820)	-53.1%
TOTAL EXPENDITURES	\$ 9,890,206	\$ 6,407,570	\$ 6,302,247	\$ 4,838,431	\$ 498,261	\$ 5,336,692	\$ (1,070,876)	-17%
NET CHANGE	\$ (3,210,860)	\$ 913,381	\$ 779	\$ 1,367,569		\$ 869,308	xxx	xxx
ENDING FUND BALANCE	\$ 7,467,146	\$ 8,380,527	\$ 7,467,925	\$ 8,835,494	\$ -	\$ 8,337,233		
25% Fund Balance Goal	\$ 728,561	\$ 942,961	\$ 916,631	\$ 974,447	\$ 50,500	\$ 1,024,947		
Fund Balance %	256.2%	222.2%	203.7%	226.7%	0.0%	203.4%		

COMMUNITY DEVELOPMENT CORPORATION



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

	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	CONTINUATION 2024-2025	GROWTH 2024-2025	PROPOSED 2024-2025	\$ Var	% Var
	(Budget To Proposed)							
BEGINNING FUND BALANCE	\$ 10,678,006	\$ 7,467,146	\$ 7,467,146	\$ 7,467,925	\$ -	\$ 7,467,925		
REVENUES								
Sales tax (<i>accrual</i>)	5,730,188	6,035,800	5,448,525	5,450,000	-	5,450,000	(585,800)	-9.7%
Interest income	387,384	102,000	290,000	255,000	-	255,000	153,000	150.0%
Charges for services	505,739	371,500	471,000	493,000	-	493,000	121,500	32.7%
Intergovernmental	-	803,151	74,000	-	-	-	(803,151)	-100.0%
Miscellaneous	56,038	8,500	19,501	8,000	-	8,000	(500)	-5.9%
TOTAL OPERATING REVENUES	\$ 6,679,348	\$ 7,320,951	\$ 6,303,026	\$ 6,206,000	\$ -	\$ 6,206,000	\$ (1,114,951)	-15.2%
EXPENDITURES								
CDC Admin	\$ 56,215	\$ 284,105	\$ 271,081	\$ 242,819	\$ 85,000	\$ 327,819	\$ 43,714	15.4%
Trails O&M	74,513	93,284	97,484	97,905		\$ 97,905	4,621	5.0%
Alan E. Sims Rec. Ctr.	1,820,014	2,313,445	2,260,811	2,414,543	117,000	\$ 2,531,543	218,098	9.4%
Valley Ridge	963,503	1,081,009	1,037,147	1,142,520		\$ 1,142,520	61,511	5.7%
Debt	939,319.00	937,444	937,444	940,644		\$ 940,644	3,200	0.3%
Capital	24,471					\$ -	-	0.0%
Transfer	6,012,171	1,698,281	1,698,281		296,261	\$ 296,261	(1,402,020)	-82.6%
Total Expenditures	\$ 9,890,206	\$ 6,407,570	\$ 6,302,247	\$ 4,838,431	\$ 498,261	\$ 5,336,692	\$ (1,070,876)	-16.7%
Excess (deficiency) of revenues over (under) expenditures	\$ (3,210,860)	\$ 913,381	\$ 779	\$ 1,367,569		\$ 869,308		
ENDING FUND BALANCE	\$ 7,467,146	\$ 8,380,527	\$ 7,467,925	\$ 8,835,494		\$ 8,337,233		

FY 2025 PROGRAM REQUESTS SUMMARY

FY 2025 CDC Programs (Equipment Replacement, Growth & Projects)

Priority	Requesting Department	Project Name	Capital Component	Total Cost
1	CDC Admin (Dpt. 400)	Cedar Hill Museum of History		\$ 85,000
2	AES RC (Dpt. 435)	Flashing/Window Repair		\$ 117,000
3	AES RC (Dpt. 435)	Replace Roof on Alan E. Sims Recreation Center - Set-A-Side Y4	\$ 120,948	\$ 120,948
4	AES RC (Dpt. 435)	Replace Events Tables & Chairs at Alan E. Sims Recreation Center (One-Time)	\$ 45,555	\$ 45,555
5	Valley Ridge Park (Dpt. 415)	Turn Tire Rake (One-Time)	\$ 8,000	\$ 8,000
6	Valley Ridge Park (Dpt. 415)	Decompaction Attachment (One-Time)	\$ 28,000	\$ 28,000
7	AES RC (Dpt. 435)	Replace Events Portable Stage at Alan E. Sims Recreation Center (One-Time)	\$ 24,000	\$ 24,000
8	AES RC (Dpt. 435)	Replace Fitness Equipment at Alan E. Sims Recreation Center (One-Time)	\$ 69,758	\$ 69,758
Total Programs Requested			\$ 296,261	\$ 498,261

COMMUNITY DEVELOPMENT CORPORATION

FY 2025 CDC Capital Projects				
Department	Project Name	FY2024 Projects & Carryover from Prior Year	FY2025 Proposed Projects	NOTES
(435) AES RC	Replace Roof on Alan E. Sims Recreation Center - Set-A-Side Y4	\$ 362,844	\$ 120,948	Year 4 of FY22 Program
(435) AES RC	Replace Events Tables & Chairs at Alan E. Sims Recreation Center (One-Time)		\$ 45,555	
(415) Valley Ridge Park	Turn Tine Rake (One-Time)		\$ 8,000	
(415) Valley Ridge Park	Decompaction Attachment (One-Time)		\$ 28,000	
(435) AES RC	Replace Events Portable Stage at Alan E. Sims Recreation Center (One-Time)		\$ 24,000	
(435) AES RC	Replace Fitness Equipment at Alan E. Sims Recreation Center (One-Time)		\$ 69,758	
(405) Trails Ops & Maint.	Balcones Trail PH 2: Trail Construction (State Park to JPL Overlook) - carryover	\$ 1,354,054		Awaiting Final Settle Up
(405) Trails Ops & Maint.	S. Clark Road Trail Construction -	\$ 607,871	\$ -	Awaiting Final Settle Up- Grant offset of \$1,053,000 (Net cost \$719,877)
(405) Trails Ops & Maint.	FM 1382 Signage: Signage and Amenities	\$ 353,750	\$ -	Scheduled for FY2024
(415) Valley Ridge Park	Gator Utility Cart replacement	\$ 20,000	\$ -	Scheduled for FY2024
(415) Valley Ridge Park	Tractor Replacement	\$ 43,000	\$ -	Scheduled for FY2024
(435) AES RC	HVAC Replacement (Set-A-Side)	\$ 909,999		Year 3 of FY22 Program
(435) AES RC	Event Hall Room Improvements	\$ 273,000		In Progress
(435) AES RC	New Vehicle	\$ 50,000		In Progress
(435) AES RC	Indoor Track Removal & Replacement	\$ 94,000		Completed
(435) AES RC	Gymnasium Barnyard Glass Window Replacement	\$ 28,500		Completed
(435) AES RC	Outdoor Furnishing Upgrade	\$ 86,000	\$ -	Completed
(435) AES RC	Fitness Equipment	\$ 83,000		Completed
(415) Valley Ridge Park	Athletic Field Lighting Additions & Conversions - carryover	\$ 81,540		Completed
(415) Valley Ridge Park	Playground Replacement Schedule for Valley Ridge Park	\$ 170,000		Completed
(415) Valley Ridge Park	Access Gate	\$ 70,000	\$ -	Completed
(415) Valley Ridge Park	Skid Loader	\$ 90,000	\$ -	Completed

COMMUNITY DEVELOPMENT CORPORATION

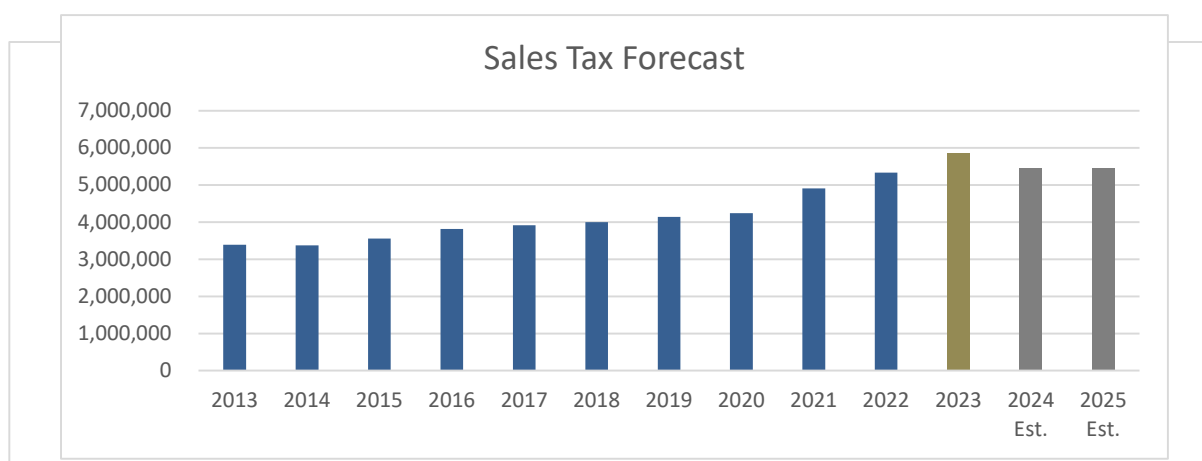
(415) Valley Ridge Park	Baseball Playground	\$ 120,000		Completed
(415) Valley Ridge Park	Field Rake	\$ 39,000		Completed
(405) Trails Ops & Maint.	Ride on Blower	\$ 11,500		Completed
(405) Trails Ops & Maint.	S. Clark Road Trail Design	\$ 47,395		Completed
(400) Parks Admin.	Signature Park & Trail Restrooms	\$ 215,000	\$ -	Completed
(400) Parks Admin.	Willis Property Purchase	\$ 2,600,000		Completed
(400) Parks Admin.	Future Park Land (Set Aside)	\$ 1,000,000	\$ -	Reallocated for Willis Property Purchase
(400) Parks Admin.	Rec Center Phase II (Set Aside)	\$ 1,000,000		Reallocated for Willis Property Purchase
(400) Parks Admin.	Trail Design Services	\$ 600,000		Reallocated for Willis Property Purchase
TOTALS		\$ 7,710,453	\$ 296,261	

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	
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

COMMUNITY DEVELOPMENT CORPORATION

CDC Sales Tax Forecast				
Fiscal Year	Sales Tax Budget	1/2¢ CDC Collections	% Chg. Yr./Yr.	% of Budget
2008	3,150,000	3,056,205		
2009	3,500,000	2,943,148	-3.7%	84%
2010	3,150,000	3,030,892	3.0%	96%
2011	3,000,000	3,022,807	-0.3%	101%
2012	3,087,500	3,149,614	4.2%	102%
2013	3,187,500	3,393,450	7.7%	106%
2014	3,399,000	3,377,627	-0.5%	99%
2015	3,563,080	3,555,210	5.3%	100%
2016	3,655,000	3,814,948	7.3%	104%
2017	3,964,360	3,919,866	2.8%	99%
2018	4,169,880	4,000,473	2.1%	96%
2019	4,123,313	4,143,745	3.6%	100%
2020	4,269,232	4,242,203	2.4%	99%
2021	4,341,688	4,904,567	15.6%	113%
2022	4,242,203	5,331,821	8.7%	126%
2023	5,519,197	5,860,000	9.9%	106%
2024 Est.	6,035,800	5,448,525	-7.0%	90%
2025 Est.	5,450,000		0.0%	



CDC ADMINISTRATION

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

Position by Title	FY 21 Actual	FY22 Actual	FY 23 Budget	FY 23-24 Proposed Budget	Budget Variance (\$)
Nature & Open Space Coordinator	-	-	-	1.00	1.00
Total	-	-	-	1.00	1.00

EQUIPMENT & PROGRAM REQUEST

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

Programs	Recurring Cost	One-Time Cost	Board Proposed	Funded
Trail Design Services	-	600,000	Y	CDC (0308)
Nature & Open Space Coordinator	97,000	-	Y	CDC (0308)



CDC TRAILS OPERATION & MAINTENANCE

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	FY20-21 Actual	FY21-22 Actual	FY22-23 Estimate	FY23-24 Projection
Provide trail-based transportation and recreation to the citizens of Cedar Hill	Eight miles of core trail	Eight miles of core trail	Nine 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 21 Actual	FY 22 Actual	FY 23 Budget	FY 23 Estimate	FY2023-24 Proposed Budget	Budget Variance (\$)
Personnel	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	659	4,741	17,000	17,000	5,750	(11,250)
Services	28,794	4,553	81,840	82,000	82,000	160
Utilities	1,795	3,585	19,700	4,945	5,534	(14,166)
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	16,990	1,264,623	544,940	349,741	11,500	(349,740)
Total	48,238	1,277,502	663,480	453,686	104,784	(375,496)

CDC TRAILS OPERATION & MAINTENANCE

NO PERSONNEL

EQUIPMENT & PROGRAM REQUEST

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

Programs	Recurring Cost	One-Time Cost	Board Proposed	Funded
Ride On Blower	-	11,500	Y	Y-(0308) CDC



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	FY20-21 Actual	FY21-22 Actual	FY22-23 Estimate	FY23-24 Projection
Valley Ridge Park Grounds Maintenance # of acres	164	164 acres	164 acres	164 acres
Athletic Fields Preparation	32 fields	32 fields	32 fields	32 fields
Park Facility maintenance	5 buildings, 4 playgrounds 1 amphitheater	5 buildings, 4 playgrounds, 1 amphitheater	5 buildings, 4 playgrounds, 1 amphitheater	5 buildings, 4 playgrounds, 1 amphitheater, 3 automatic gates
Irrigation	630 valves One well Three irrigation pump motors	630 valves One well Three irrigation pump motors	630 valves One well Three irrigation pump motors	630 valves One well Three irrigation pump motors

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	FY20-21 Actual	FY21-22 Actual	FY22-23 Estimate	FY23-24 Projection
Valley Ridge Park Grounds Maintenance # of acres	164	164 acres	164 acres	164 acres
Athletic Fields Preparation	32 fields	32 fields	32 fields	32 fields
Park Facility maintenance	5 buildings, 4 playgrounds 1 amphitheater	5 buildings, 4 playgrounds, 1 amphitheater	5 buildings, 4 playgrounds, 1 amphitheater	5 buildings, 4 playgrounds, 1 amphitheater, 3 automatic gates
Irrigation	630 valves One well Three irrigation pump motors	630 valves One well Three irrigation pump motors	630 valves One well Three irrigation pump motors	630 valves One well Three irrigation pump motors

CDC VALLEY RIDGE

EXPENDITURE SUMMARY

Expenditures By Category	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 23 Estimate	FY2023-24 Proposed Budget	Budget Variance (\$)
Personnel	399,129	480,266	569,641	619,261	659,401	89,760
Supplies	45,107	68,433	74,667	96,743	99,800	25,133
Maintenance	79,644	151,486	113,500	162,825	130,100	16,600
Services	17,183	7,650	5,000	5,000	5,000	-
Utilities	158,563	159,562	158,447	170,869	176,643	18,196
Lease/Rentals	840	-	9,710	2,350	2,350	(7,360)
Miscellaneous	5,056	5,405	6,240	6,240	7,715	1,475
Transfers/Debt	-	-	-	-	-	-
Grant Exp	-	-	-	-	-	-
Capital Outlay	123,770	572,681	393,000	393,000	159,000	(234,000)
Total	829,292	1,445,483	1,330,205	1,456,288	1,240,009	(90,196)

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

Position by Title	Pay Grade	FY 21 Actual	FY22 Actual	FY 23 Budget	FY 23-24 Proposed Budget	Budget Variance (\$)
Parks Supervisor	618	0.00	0.00	1.00	1.00	0.00
Park Athletic Foreman	617	0.00	0.00	0.00	1.00	1.00
Parks Maintenance Crew Chief	615	1.00	1.00	1.00	0.00	-1.00
Irrigation Technician	612	0.00	0.00	0.00	1.00	1.00
Parks Maintenance Worker	612	4.00	4.00	4.00	4.00	0.00
Irrigation Worker I	613	1.00	1.00	1.00	0.00	-1.00
Totals		6.00	6.00	7.00	7.00	0.00

*Added Nature and Open Space Coordinator for FY24 budget.



ECONOMIC DEVELOPMENT CORPORATION (EDC)

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 ($\frac{1}{2}$ of 1%) for economic development. Collection went into effect on July 1, 1994. A portion of the EDC's sales tax ($\frac{1}{8}$ of 1%) was reallocated to the City's Crime Control District effective July 1, 2013. The first reduction was in September 2013.

ECONOMIC DEVELOPMENT COPORATION

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 9,493,812	\$ 12,065,625	\$ 11,768,631	\$ 11,768,631	\$ 13,525,588		
REVENUES							
Sales tax	\$ 4,188,355	\$ 4,297,641	\$ 4,526,850	\$ 4,086,394	\$ 4,100,000	(426,850)	-9.43%
Interest income	33,227	461,775	141,000	633,768	365,000	224,000	158.87%
Charges for services	7,150	66,600	6,600	66,600	66,600	60,000	909.09%
Miscellaneous	675,404	2,500	10,000	-	-	(10,000)	-100.00%
Intergovernmental	-	-	-	-	-	-	0.00%
Sale of assets	-	-	-	-	-	-	0.00%
TOTAL REVENUES	\$ 4,904,138	\$ 4,828,517	\$ 4,684,450	\$ 4,786,762	\$ 4,531,600	\$ (152,850)	-3.26%
OPERATING EXPENDITURES							
Personnel	\$ 365,276	\$ 536,534	\$ 634,247	\$ 596,272	\$ 656,369	\$ 22,122	3.49%
Supplies	8,568	15,377	28,250	27,650	28,250	-	0.00%
Maintenance	29,215	44,134	29,340	52,441	49,218	\$ 19,878	67.75%
Services	448,695	466,813	994,836	774,932	997,406	\$ 2,570	0.26%
Utilities	1,903	2,376	2,640	2,490	2,510	\$ (130)	-4.92%
Leases/Rentals	30,033	29,205	34,914	32,960	32,960	\$ (1,954)	-5.60%
Miscellaneous	26,241	63,822	42,515	38,050	52,150	\$ 9,635	22.66%
TOTAL OPERATING EXPENDITURES	\$ 909,929	\$ 1,158,259	\$ 1,766,742	\$ 1,524,795	\$ 1,818,863	\$ 52,121	2.95%
OTHER EXPENDITURES							
Incentives	\$ -	\$ 2,800,000	\$ 9,000,000	\$ 338,010	\$ 9,000,000	\$ -	0.00%
Capitla Outlay	252,271	-	-	-	-	\$ -	0.00%
Debt	1,170,125	1,167,250	1,167,000	1,167,000	1,169,125	\$ 2,125	0.18%
TOTAL OTHER EXPENDITURES	\$ 1,422,396	\$ 3,967,250	\$ 10,167,000	\$ 1,505,010	\$ 10,169,125	\$ 2,125	0.02%
TOTAL EXPENDITURES	\$ 2,332,325	\$ 5,125,509	\$ 11,933,742	\$ 3,029,805	\$ 11,987,988	\$ 54,246	0.45%
NET CHANGE	\$ 2,571,813	\$ (296,992)	\$ (7,249,292)	\$ 1,756,957	\$ (7,456,388)		
ENDING FUND BALANCE	\$ 12,065,625	\$ 11,768,631	\$ 4,519,339	\$ 13,525,588	\$ 6,069,200		
15% Fund Balance Goal	\$ 735,621	\$ 724,278	\$ 702,668	\$ 718,014	\$ 679,740		
Fund Balance %	246%	244%	96%	283%	134%		

ECONOMIC DEVELOPMENT CORPORATION

ECONOMIC DEVELOPMENT CORPORATION

CITY OF CEDAR HILL

Incentives Paid YTD 2023-24

	CASH INCENTIVE (Per Contract)	INCENTIVE PAID FY 2024	INCENTIVE PAID PRIOR YEARS	TOTAL AMOUNTS PAID	INCENTIVE BALANCE
Lake Moreno Partners, LLC, 3-27-2023					
- Donation of four properties					
- \$600,000 previously paid out	\$ 600,000	\$ -	\$ 600,000	\$ 600,000	\$ -
- \$400,000 previously paid September 2023	\$ 400,000	\$ -	\$ 400,000	\$ 400,000	\$ -
- \$500,000 to be paid upon completion of project	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000
- Up to \$140,000 to be paid in buildout support	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000
- Project must be completed by 7-1-2024					
Subtotal Incentives	\$ 1,640,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 640,000
Central States Manufacturing, Inc, 2-27-2023					
- Reimbursement incentive for qualified improvement expenses, job retention and business growth (up to \$239K)	\$ 239,000	\$ -	\$ -	\$ -	\$ 239,000
- Company to create 10 new jobs on top of the existing 112 by 2-1-2024					
Subtotal Incentives	\$ 239,000	\$ -	\$ -	\$ -	\$ 239,000
Hillwood (High Point 67), 5-26-2021					
- Reimbursement up to \$2.4 million for infrastructure assistance	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -
- Company to invest \$75 million and develop at least 1 million square feet of spec building space by 2026					
Subtotal Incentives	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -
Hillwood HQ Bonus Incentive, 5-26-2021					
- Incentive for attracting a tenant that would create 100+ jobs with an average wage over \$70,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
- HQ bonus incentive will expire on 1-1-2027.					
Subtotal Incentives	\$ 800,000	\$ -	\$ -	\$ -	\$ 800,000
Stanley Restoration, LLC, 5-26-2022					
- Company will spend a minimum of \$2.8 million on new construction	\$ 98,010	\$ 98,010	\$ -	\$ 98,010	\$ -
- Company will employ a minimum of ten full-time employees at facility					
- Company will obtain CO no later than 12-31-2024					
- Upon issuance of CO, EDC will reimburse purchase price of \$98,010					
Subtotal Incentives	\$ 98,010	\$ 98,010	\$ -	\$ 98,010	\$ -
Subtotal Incentives					
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1382 Cedar Hill, Ltd					
- Refund of cost of drainage facilities, estimates total cost \$837,475, EDC commitment totals \$209,787.42	\$ 209,787	\$ -	\$ -	\$ -	\$ 209,787
- Agreement - dated May 8, 2008					
Subtotal Incentives	\$ 209,787	\$ -	\$ -	\$ -	\$ 209,787

ECONOMIC DEVELOPMENT CORPORATION

EDC Supported Debt \$12,890,000 Certificates of Obligation, Series 2006				
Fiscal Year	Rate	Principal	Interest	Total
2025	5.000%	1,085,000	84,125	1,169,125
2026	5.000%	1,140,000	28,500	1,168,500
Totals		2,225,000	112,625	2,337,625

Debt Outstanding: 2006 CO Series

Principal	2,225,000
Interest	112,625
	2,337,625



WATER & SEWER FUNDS

Water and Sewer Funds account for the cost to operate and maintain the City's water and wastewater systems. This section provides information on operating revenues and expenditures as well as capital improvements in the water and wastewater systems.

WATER & SEWER FUND 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 35% 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 & SEWER FUND OVERVIEW

WATER AND SEWER RATE ENVIRONMENT AND CONSIDERATIONS

Because of the dynamic fiscal and behavioral trends in water and wastewater use, the City Council works closely with third-party rate consultants to advise on utility rates. For the last several years, the City has seen a trend of increased cost of service and lower customer consumption. In 2021, the City Council adopted a new rate structure and a three-year rate ordinance to increase the cost recovery capability and provide more rate equity between user groups. The City Council adopted a new three-year rate ordinance that begins in FY2025.

WATER RATES

Water	FY 2024	FY 2025	FY 2026	FY 2027
Meter Size (includes 1,000 gal)				
¾" and 1"	\$ 20.50	\$ 21.25	\$ 22.00	\$ 23.00
1 ½"	36.00	42.50	44.00	46.00
2"	60.00	68.00	70.50	73.50
3"	110.00	127.50	132.00	138.00
4"	200.00	212.50	220.00	230.00
6"	400.00	425.00	440.00	460.00
Volumetric Charge (per 1,000 gal)				
0–1,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1,000+	7.20	7.30	7.40	7.50

SEWER RATES

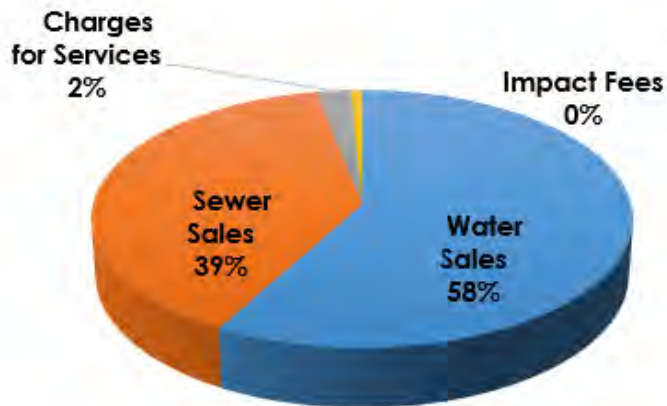
Sewer	FY 2024	FY 2025	FY 2026	FY 2027
Meter Size (includes 1,000 gal)				
All Meters	\$ 17.30	\$ 18.50	\$ 21.50	\$ 26.00
Volumetric Charge (per 1,000 gal)				
0–1,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1,000+	10.00	10.40	11.20	12.30

WATER & SEWER FUND OVERVIEW

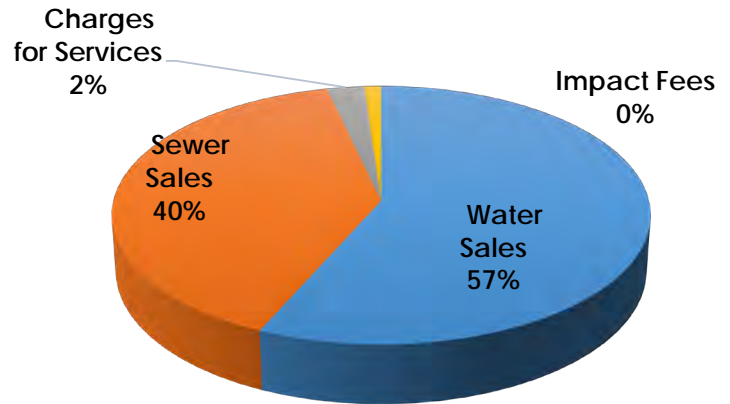
REVENUES

Revenue from rates and charges of the system are estimated to be \$28,940,700, an 11% or \$3,053,900 increase over the previous year budget. 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. No impact fees are anticipated to be transferred in for FY2025.

FY2024 REVENUES



FY2025 REVENUES



EXPENDITURES

Expenditures to operate and maintain the water and wastewater systems total \$22,062,618, a 0.6% increase over the prior year. Expenditures include approximately \$4.3M for Capital, Debt, and Transfers for capital projects. Fund balance is projected to be \$15,008,796 or 57% at the end of FY2025. The cost of wholesale water and wastewater services from the City's providers, DWU and TRA, make up more than half the cost to operate the systems.

Major Cost Categories	FY23 Actuals	FYE 24 Est	FY 25 Budget	\$ Var to FYE Est.	% Var to FYE Est.
TRA/DWU Costs	\$ 12,014,031	\$ 12,333,383	\$ 14,065,540	1,732,157	14.0%
Operations	7,247,112	7,978,949	8,278,214	299,264	3.8%
Debt/Capital/Transfers	3,716,999	3,631,702	3,046,416	(585,286)	-16.1%
Total	\$ 22,978,143	\$ 23,944,034	\$ 25,390,170	\$ 1,446,136	6.0%

WATER & SEWER FUND SUMMARY

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING BALANCE	\$ 5,281,556	\$ 8,619,335	\$ 9,508,692	\$ 9,508,692	\$ 12,438,309		
REVENUES							
Water Sales	\$ 13,834,432	\$ 14,755,984	\$ 15,000,000	\$ 14,950,000	\$ 16,400,000	\$ 1,400,000	9.3%
Sewer Sales	9,261,460	10,041,855	10,094,000	11,500,000	\$ 11,500,000	1,406,000	13.9%
Charges for Services	969,896	1,043,520	605,000	798,292	\$ 719,900	114,900	19.0%
Miscellaneous Income	124,929	374,018	187,800	494,303	\$ 320,800	133,000	70.8%
Transfers in (impact fees)	561,627	5,621	-	-	-	-	0.0%
TOTAL REVENUES	\$ 24,752,344	\$ 26,220,998	\$ 25,886,800	\$ 27,742,595	\$ 28,940,700	\$ 3,053,900	11.8%
EXPENDITURES							
Personnel	3,475,267	3,501,443	3,831,941	3,954,316	4,273,948	442,007	11.5%
Supplies	392,269	563,388	733,638	804,508	795,503	61,865	8.4%
Maintenance	422,821	310,042	412,162	485,891	538,372	126,211	30.6%
Services	1,561,864	1,624,695	1,852,284	1,905,468	1,871,327	19,043	1.0%
Wholesale Water & Sewer	11,486,986	12,014,031	14,591,684	13,237,187	14,065,540	(526,144)	-3.6%
Utilities	295,919	316,065	389,953	390,466	393,273	3,320	0.9%
Lease/Rentals	11,072	11,341	12,400	8,810	8,810	(3,590)	-29.0%
Miscellaneous	74,767	69,050	103,581	118,075	115,845	12,264	11.8%
TOTAL OPERATING EXPENDITURES	\$ 17,720,965	\$ 18,410,055	\$ 21,927,643	\$ 20,904,721	\$ 22,062,618	\$ 134,975	0.6%
CAPITAL, DEBT & TRANSFERS							
Debt/Transfers	3,467,194	7,290,768	4,045,629	3,631,702	4,175,646	130,017	3.2%
Capital Outlay	149,497	354,493	355,450	276,556	131,950	(223,500)	-62.9%
TOTAL CAPITAL, DEBT & TRANSFERS	\$ 3,616,691	\$ 7,645,261	\$ 4,401,079	\$ 3,908,258	\$ 4,307,596	\$ (93,483)	-2.12%
TOTAL ALL EXPENDITURES	\$ 21,337,655	\$ 26,055,315	\$ 26,328,722	\$ 24,812,978	\$ 26,370,214	\$ 41,491	0.2%
NET CHANGE	\$ 3,414,689	\$ 165,683	\$ (441,922)	\$ 2,929,617	\$ 2,570,486	xxx	xxx
Net Adjustment for Working Capital	(76,911)	(76,910)		-	-	xxx	xxx
ENDING BALANCE	\$ 8,619,335	\$ 9,508,692	\$ 9,066,770	\$ 12,438,309	\$ 15,008,796	xxx	xxx
35% Working Capital Policy Goal	6,401,296	7,816,594	7,898,617	7,443,893	7,911,064		
Fund Balance %	40.39%	36.49%	34.44%	50.13%	56.92%		

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.

UTILITY SERVICES

SERVICE LEVEL ANALYSIS

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

Service Provided	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 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	86%	88%	90%	94%
System Performance: Missed AMI reads per cycle less than 1% (85)	19%	25%	15%	20%
Delinquency Percentage of 10%	9%	7%	6%	4%

EXPENDITURE SUMMARY

Expenditures by Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	1,024,590	949,295	1,061,463	1,048,116	1,059,738	(1,725)
Supplies	234,960	395,378	489,579	553,430	560,600	71,021
Maintenance	103,598	108,921	149,983	185,312	250,000	101,017
Services	1,238,794	1,281,923	1,519,332	1,532,097	1,516,367	(2,965)
Utilities	9,536	9,271	11,320	11,320	11,320	-
Lease/Rentals	6,900	7,388	6,900	3,310	3,310	(3,590)
Miscellaneous	9,630	5,070	14,960	22,765	21,660	6,700
Capital	-	-	76,950	-	-	(76,950)
TOTAL	2,628,008	2,757,247	3,330,487	3,356,350	3,422,995	92,508

UTILITY SERVICES

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY 24-25 Proposed Budget	Budget Variance (#)
Utilities Manager	620	1.00	1.00	1.00	1.00	0.00
Assistant Manager - Utility Services	617	1.00	1.00	1.00	0.00	-1.00
Operations Analyst	617	0.00	0.00	0.00	0.00	0.00
Field Operations Supervisor	617	1.00	1.00	1.00	1.00	0.00
Utility Services Analyst	617	1.00	1.00	1.00	1.00	0.00
Customer Service Supervisor	617	0.00	0.00	0.00	1.00	1.00
Customer Service Specialist	615	1.00	0.00	0.00	0.00	0.00
Senior Utility Services Field Technician	615	0.00	1.00	1.00	1.00	0.00
Senior Customer Service Representative	614	1.00	1.00	0.00	0.00	0.00
Senior Utility Services Representative	614	0.00	0.00	0.00	0.00	0.00
Senior Utility Services Field Technician	613	2.00	1.00	1.00	0.00	-1.00
Customer Service Representatives - Lead	613	1.00	0.00	1.00	0.00	-1.00
Utility Services Field Technician	612	2.00	2.00	2.00	0.00	1.00
Customer Service Representatives	612	2.00	3.00	3.00	3.00	1.00
Totals		13.00	12.00	12.00	12.00	0.00

UTILITY SERVICES

EQUIPMENT & PROGRAM REQUEST

Replacement Equipment	Estimated Cost	Lease Cost	City Manager Proposed	Funded
New Truck	40,250	-	Y	Y- (0100)
New Truck	36,700	-	Y	Y- (0100)

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

PUBLIC WORKS ADMINISTRATION

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
% of CIP projects implemented per budgeted CIP plan year	1	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	70	90	90	95
GIS requests prompt response %	85%	90%	90%	90%
Compliance % to MS4 Permit	100%	100%	100%	100%
Compliance % to Cross Connection Program	95%	89%	85%	90%
% of Initial Plan Review w/in 30 days	90%	90%	95%	95%
# of Citywide Community Outreach Events	12 events	22 events	20 events	18 events

PUBLIC WORKS ADMINISTRATION

EXPENDITURE SUMMARY

Expenditures by Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	1,283,683	1,277,769	1,394,421	1,506,370	1,738,547	344,126
Supplies	38,201	46,863	65,629	64,788	46,873	(18,756)
Maintenance	1,317	2,963	4,295	5,737	30,488	26,193
Services	133,299	83,485	109,052	136,059	112,120	3,068
Utilities	6,200	7,134	8,188	7,758	7,788	(400)
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	44,317	44,211	65,988	72,077	67,952	1,964
Capital	27,430			276,556	-	-
TOTAL	1,534,447	1,462,425	1,557,573	2,069,345	2,284,902	727,329

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY 24-25 Proposed Budget	Budget Variance (#)
Development Services Director	623	0.00	0.00	0.00	1.00	1.00
Public Works Director	622	1.00	1.00	1.00	1.00	0.00
City Engineer	620	1.00	1.00	1.00	1.00	0.00
Civil Engineer	619	1.00	1.00	1.00	1.00	0.00
Civil Engineer in Training	618	0.00	0.00	1.00	1.00	0.00
Environmental Project Coordinator	618	0.00	0.00	0.00	0.00	0.00
Environmental Manager	618	1.00	0.00	0.00	0.00	0.00
Environmental Manager	619	0.00	1.00	1.00	1.00	0.00
Environmental Specialist	617	1.00	1.00	1.00	1.00	0.00
GIS Coordinator	617	1.00	1.00	1.00	1.00	0.00
Senior Construction Inspector	617	1.00	1.00	1.00	1.00	0.00
Construction Inspector	616	1.00	1.00	1.00	1.00	0.00
Executive Assistant	615	1.00	0.00	0.00	0.00	0.00
Executive Assistant	616	0.00	1.00	1.00	1.00	0.00
Administrative Secretary	613	2.00	2.00	2.00	2.00	0.00
Totals		11.00	11.00	12.00	13.00	1.00

PUBLIC WORKS ADMINISTRATION

EQUIPMENT & PROGRAM REQUEST

Replacement Equipment	Estimated Cost	Lease Cost	City Manager Proposed	Funded
NA	-	-	-	-

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Spatial Data from NCTCOG	-	17,470	N	N
Environmental Specialist	110,373	-	N	N
Construction Management software	9,608	16,500	N	N

WATER & SEWER OPERATIONS

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	FY21-22 Actual	FY22-23 Actual	FY23-24 Estimate	FY24-25 Projection
# of test performed (bacteriological and chemical) to monitor water quality)	700	720	700	700
# of sanitary sewer lines televised (feet)	1,300	2,000	5,000	5,000
# dead-end mains flushed annually	1,910	1,910	1,910	1,910
# of water system repairs annually	23	43	30	25
# of wastewater system repairs annually	10	4	10	10

WATER & SEWER OPERATIONS

Expenditures by Category	FY 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	1,340,521	1,274,378	1,376,057	1,399,829	1,475,663	99,606
Supplies	119,108	121,146	178,430	186,290	188,030	9,600
Maintenance	317,905	198,158	257,884	294,842	257,884	-
Services	127,362	173,384	176,600	183,332	186,440	9,840
Wholesale Water	4,435,000	4,843,272	5,545,670	4,921,308	5,351,563	(194,107)
Sewer Treatment	7,051,986	7,170,759	9,046,014	8,315,879	8,713,977	(332,037)
Utilities	4,171	299,660	370,445	371,388	374,165	3,720
Lease/Rentals	20,820	3,953	5,500	5,500	5,500	-
Miscellaneous	1,340,521	19,769	22,633	23,233	26,233	3,600
Capital	122,067	-	244,000	-	-	(244,000)
Total	13,879,461	14,104,479	17,223,233	15,701,601	16,579,455	(643,778)

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

Position by Title	Pay Grade	FY 22 Actual	FY23 Actual	FY 24 Budget	FY 24-25 Proposed Budget	Budget Variance (#)
Public Works Operations Manager	620	1.00	1.00	1.00	1.00	0.00
Utilities Supervisor	617	1.00	1.00	1.00	1.00	0.00
Sr. Utilities Technician	616	1.00	1.00	1.00	1.00	0.00
Senior Utility Maint. Crew Chief	616	0.00	1.00	0.00	1.00	1.00
Utilities Maintenance Crew Chief	615	4.00	3.00	4.00	3.00	-1.00
Utilities Technician	615	2.00	2.00	2.00	2.00	0.00
Mechanic	614	1.00	1.00	1.00	1.00	0.00
Utilities Maintenance Worker	613	7.00	7.00	7.00	7.00	0.00
Totals		17.00	17.00	17.00	17.00	0.00

- Added Senior Utility Maintenance Crew Chief back and removed one Utilities Maintenance crew chief.

WATER & SEWER OPERATIONS

EQUIPMENT & PROGRAM REQUEST

Replacement Equipment	Estimated Cost	Lease Cost	City Manager Proposed	Funded
-	-	-	-	-

Programs	Recurring Cost	One-Time Cost	City Manager Proposed	Funded
Sewer Lateral Camera	-	10,000	N	N
New Truck 4x4	-	55,000	N	N

WATER & SEWER NON-DEPARTMENTAL

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 22 Actual	FY 23 Actual	FY 24 Budget	FY 24 Estimate	FY2024-25 Proposed Budget	Budget Variance (\$)
Personnel	26,565	-	-	-	-	-
Supplies	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-
Services	62,408	85,904	47,300	53,980	56,400	9,100
Utilities	-	-	-	-	-	-
Lease/Rentals	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers	5,140,017	7,290,768	4,045,629	3,631,702	4,175,646	(999,213)
Capital	(2,221,200)	89,416	-	-	-	-
TOTAL	3,007,790	5,631,519	4,092,929	3,685,682	4,232,046	(990,113)

NO PERSONNEL

WATER IMPACT FEES

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

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 1,115,712	\$ 1,469,039	\$ 2,250,728	\$ 2,250,728	\$ 2,914,432		
REVENUES							
Interest income	15,432	67,660	21,400	44,204	20,000	(1,400)	0%
Water Impact Fees	662,895	761,646	408,000	765,000	550,000	142,000	35%
TOTAL OPERATING REVENUES	678,327	829,305	429,400	809,204	570,000	140,600	33%
EXPENDITURES							
Transfer to Another Fund	325,000	-	-	-	-	-	0%
Eligible Water Impact Fee Projects	-	-	-	-	-	-	0%
Water Impact Fee Study	-	10,743	65,000	145,500	-	(65,000)	-100%
TOTAL OPERATING EXPENDITURES	325,000	10,743	65,000	145,500	-	(65,000)	-100%
NET CHANGE	353,327	818,563	364,400	663,704	570,000		

SEWER IMPACT FEES

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 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 448,894	\$ 418,205	\$ 654,946	\$ 654,946	\$ 740,834		
REVENUES							
Interest income	4,693	18,855	13,000	19,836	13,000	-	0%
Sewer Impact Fees	164,619	233,179	152,000	195,000	160,000	8,000	5%
TOTAL OPERATING REVENUES	169,312	252,034	165,000	214,836	173,000	8,000	5%
EXPENDITURES							
Transfer to Another Fund ⁽¹⁾	200,000	-	-	-	-	-	0%
Eligible Sewer Impact Fee Projects	-	-	-	-	-	-	0%
Sewer Impact Fee Study	-	15,293	65,000	128,948	-	(65,000)	-100%
TOTAL OPERATING EXPENDITURES	200,000	15,293	65,000	128,948	-	(65,000)	-100%
NET CHANGE	(30,688)	236,741	100,000	85,889	173,000		
ENDING FUND BALANCE	\$ 418,205	\$ 654,946	\$ 754,946	\$ 740,834	\$ 913,834		

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WATER & SPECIAL PROJECTS FUND

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

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 1,376,289	\$ 1,371,061	\$ 1,422,659	\$ 1,422,659	\$ 1,461,129		
REVENUES							
Interest income	12,486	57,297	23,000	38,470	23,000	-	0%
Other sources-GP Settlement	-	-	-	-	-		
Transfers in	-	-	-	-	-		
TOTAL OPERATING REVENUES	\$ 12,486	\$ 57,297	\$ 23,000	\$ 38,470	\$ 23,000	\$ -	0%
EXPENDITURES							
Special Services	-	-	-	-	-	-	-
Projects	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-
NET INCOME	12,486	57,297	23,000	38,470	23,000		

PRORATA FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 97,836	\$ 115,002	\$ 141,592	\$ 141,592	\$ 152,867		
REVENUES							
Interest income	916	4,795	3,000	5,275	3,000	0	0%
Prorata Fees	16,249	21,795	15,000	6,000	10,000	(5,000)	-33%
TOTAL OPERATING REVENUES	17,165	26,591	18,000	11,275	13,000	(5,000)	-28%
EXPENDITURES							
Transfer to Another Fund	-	-	-	-	-	-	-
Prorata Expenses	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-
NET CHANGE	17,165	26,591	18,000	11,275	13,000		

WATER & SEWER CAPITAL IMPROVEMENT PROGRAM

This is a summary of the planned capital projects in Water & Sewer for the next five years. For more detailed information, view the Water & Sewer Capital Improvement Plan in the Appendix Section.

Water & Sewer Capital Improvement Program

5 Year Plan

FY 2025-2029

Water Projects - Summary

Estimated Expenditure (000's)

Project Name/Number	PY Budgeted Amount	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Total Estimated Cost
FUTURE FUNDING:							
1. Hwy-67 EST Repair & Painting (\$2.0 Million)		\$ 700					\$ 700
2. Hwy 67 Water Line (Pleasant Run to Joe Wilson)/Bennett Street		\$ 1,000					\$ 1,000
3. US67/Parkerville Road Water Valve Reconfiguration		\$ 300					\$ 300
4. Mount Lebanon Road Water Line		\$ 200	\$ 2,600				\$ 2,800
5. Parkerville EST Repair & Painting (\$2.0 Million)			\$ 200	\$ 1,800			\$ 2,000
6. Meadow Crest Storage Tank Repair & Painting (\$1.5 Million)				\$ 300	\$ 1,200		\$ 1,500
7. Stonehill/Vineyard Water Line Connection				\$ 100	\$ 300		\$ 400
8. Lorch Park Water Line Extension (1.5 million)						\$ 750	\$ 750
9. Sub-standard Water Line Replacement				\$ 500	\$ 500	\$ 500	\$ 1,500
Carryovers from Previous Year:							
10. Hwy 67 Water Line (Pleasant Run to Joe Wilson)/Bennett Street	\$ 250						\$ 250
11. Cedar Hill Road Water Line Replacement, Ph. 2 (PW22-0010)	\$ 2,200						\$ 2,200
12. Hwy 67/Lake Ridge Interchange Water Line Ext. (PW22-0007)	\$ 2,200						\$ 2,200
13. Hwy-67 EST Repair & Painting (\$2.0 Million)	\$ 1,300						\$ 1,300
14. Mount Lebanon Road Water Line	\$ 200						\$ 200
15. Potter Street Water Main Upsizing	\$ 400						\$ 400
16. Roberts Road Water Main Replacement	\$ 1,000						\$ 1,000
17. Flameleaf/Meadow Crest Pump Station Electrical Assessment	\$ 500						\$ 500
Total:	\$ 8,050	\$ 2,200	\$ 2,800	\$ 2,700	\$ 2,000	\$ 1,250	\$ 19,000

Sewer Projects - Summary

Estimated Expenditure (000's)

Project Name/Number	PY Budgeted Amount	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Total Estimated Cost
FUTURE FUNDING:							
1. I&I Rehabilitation Program		\$ 750	\$ 750	\$ 200	\$ 750	\$ 750	\$ 3,200
2. Lift Station Rehab Program		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
3. Bennett Street Sewer Replacement		\$ 500					\$ 500
4. Lorch Park Sewer Extension/Lift Station Removal (1.5 million)						\$ 750	\$ 750
5. Sewer Main in RO-1 (Vineyard Development)					\$ 100	\$ 400	\$ 500
6. Substandard Sewer Main Replacements				\$ 500	\$ 500	\$ 500	\$ 1,500
Carryovers from Previous Year:							
7. Red Oak Basin I&I Rehab. Project-Kingswood (PW-####)	\$ 1,250						\$ 1,250
8. FM 1382 Lift Station Rehab.	\$ 1,000						\$ 1,000
9. Roberts Sanitary Sewer Replacement	\$ 100						\$ 100
Total:	\$ 2,350	\$ 1,750	\$ 1,250	\$ 1,200	\$ 1,850	\$ 2,900	\$ 11,300

TOTAL WATER & WASTEWATER \$ 10,400 \$ 3,950 \$ 4,050 \$ 3,900 \$ 3,850 \$ 4,150 \$ 30,300

Funding Sources

Estimated Amount (000's)

Certificates of Obligation Bonds- 2018 (\$2,475, Fund 5508)*	\$ 250						\$ 250
Certificates of Obligation Bonds- 2019 (\$3,550, Fund 5509)*	\$ 1,950						\$ 1,950
Certificates of Obligation Bonds- 2020 (\$3,250, Fund 5510)*	\$ 250						\$ 250
Certificates of Obligation Bonds- 2022 (\$3,200, Fund TBD)*	\$ 950						\$ 950
Certificates of Obligation Bonds- 2023 (\$3,500, Fund TBD)*	\$ 3,500						\$ 3,500
Certificates of Obligation Bonds- 2024 (\$3,500, Fund TBD)*	\$ 3,500						\$ 3,500
Future Certificates of Obligation - 2025		\$ 3,950					\$ 3,950
Future Funding - TBD			\$ 4,050	\$ 3,900	\$ 3,850	\$ 4,150	\$ 15,950
Total:	\$ 10,400	\$ 3,950	\$ 4,050	\$ 3,900	\$ 3,850	\$ 4,150	\$ 30,300

* Original funding source for projects listed above that are not complete.



INTERNAL SERVICE FUNDS

Internal service funds are 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.

EQUIPMENT REPLACEMENT FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024- 2025	\$ Var.	% Var.
BEGINNING FUND BALANCE	\$ 1,732,410	\$ 2,340,739	\$ 3,180,823	\$ 3,180,823	\$ 2,011,324		
OPERATING REVENUES							
Interest Income	\$ 13,949	\$ 117,752	\$ 70,000	\$ 127,228	\$ 90,000	\$ 20,000	28.57%
Lease Revenue	926,343	1,113,163	1,011,229	1,011,229	1,021,341	10,112	1.00%
Gain/Loss on sale of fixed assets	40,707	15,770	40,000	21,031	40,000	-	0.00%
Miscellaneous	-	88,651	-	88,651	-	-	0.00%
Other Sources - Bonds	-	-	-	-	-	-	0.00%
Transfer In	602,000	-	-	-	-	-	0.00%
TOTAL OPERATING REVENUES	\$ 1,582,999	\$ 1,335,336	\$ 1,121,229	\$ 1,248,139	\$ 1,151,341	\$ 30,112	2.69%
EXPENDITURES							
Minor Apparatus	\$ 62,631	\$ 91,654	\$ -	\$ -	\$ -	\$ -	0.00%
Motor Vehicles	721,643	294,623	682,701	1,794,576	-	(682,701)	-100.0%
Safety Equipment	-	48,088	216,000	453,862	-	(216,000)	-100.0%
Office Equipment	166,816	-	45,000	74,689	-	(45,000)	-100.0%
Miscellaneous	23,581	60,888	326,265	94,510	-	(326,265)	-100.0%
TOTAL OPERATING EXPENDITURES	\$ 974,671	\$ 495,253	\$ 1,269,966	\$ 2,417,638	\$ -	\$ (1,269,966)	-100.00%
NET CHANGE	\$ 608,328	\$ 840,083	\$ (148,737)	\$ (1,169,499)	\$ 1,151,341		

SELF-INSURANCE FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023- 2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var.
BEGINNING FUND BALANCE	\$ 2,089,134	\$ 1,798,463	\$ 1,526,654	\$ 1,526,654	\$ 1,697,567		
REVENUES							
City contributions	3,109,850	3,285,659	3,713,176	4,079,447	4,487,400	774,224	20.85%
Employee contributions	698,534	802,483	910,981	810,000	860,000	(50,981)	-5.60%
Retiree/Cobra contributions	58,078	32,633	58,000	40,000	40,000	(18,000)	-31.03%
Interest	16,937	71,684	30,000	80,151	18,000	(12,000)	-40.00%
Miscellaneous income	257,143	4,053,079	200,000	225,000	200,000	-	0.00%
Transfer in	-	-	-	-	-	-	0.00%
TOTAL REVENUES	\$ 4,140,543	\$ 8,245,538	\$ 4,912,157	\$ 5,234,598	\$ 5,605,400	\$ 693,243	14.11%
EXPENDITURES							
Benefit Administration	\$ 74,008	\$ 74,804	\$ 80,000	\$ 113,685	\$ 120,000	40,000	50.00%
Benefit Stop Loss	836,576	872,179	1,393,750	1,400,000	\$ 1,450,000	56,250	4.04%
Benefit Claim Payments	3,484,976	7,525,923	3,600,000	3,500,000	\$ 3,625,000	25,000	0.69%
Other Contractual Services	35,653	41,441	50,000	50,000	\$ 50,000	-	0.00%
Miscellaneous	-	-	-	-	\$ -	-	0.00%
TOTAL EXPENDITURES	\$ 4,431,213	\$ 8,514,347	\$ 5,123,750	\$ 5,063,685	\$ 5,245,000	\$ 121,250	2.37%
NET CHANGE	\$ (290,671)	\$ (268,809)	\$ (211,593)	\$ 170,913	\$ 360,400		
ENDING FUND BALANCE	\$ 1,798,463	\$ 1,526,654	\$ 1,315,061	\$ 1,697,567	\$ 2,057,967		

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



GENERAL GOVERNMENT CAPITAL FUNDS

This section provides information on the City's Capital Improvement Program process and projects, as well as fund summaries for the City's appropriated capital project funds.

CAPITAL IMPROVEMENT PROGRAM

CAPITAL PLANNING PROCESS

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. The staff then 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. The City Council adopts a CIP budget by separate ordinance before the fiscal year begins on October 1.

WHAT IS A CAPITAL EXPENDITURE?

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.

SUMMARY OF FY2025 CAPITAL PROGRAM

The FY2025 budget allocates \$12,180,000 for capital projects related to Parks, Streets, Drainage, Facilities, Equipment, Water, and Sewer projects. The funding for projects comes from the issuance of Certificates of Obligation and tax notes. A summary of the program by major revenue source and by major project type is included below. A description of each project can be found in the appendix section of this document. A summary of the City's outstanding debt along with descriptions by issue, maturity dates, and amortization schedules is available in the debt section. Water and Sewer Capital Programs are detailed in the Water & Sewer Section of this book.

Certain capital projects may have a corresponding impact to the City's operations and maintenance budget. The projects detailed in the FY2025 budget are primarily replacement or enhancement to existing infrastructure or equipment and do not have additional operations costs.

CAPITAL IMPROVEMENT PROGRAM SUMMARY

EXHIBIT A CITY OF CEDAR HILL 5 Year Capital Improvement Program FY 2025 - 2029						
<i>Estimated Expenditure (000's)</i>	FY	FY	FY	FY	FY	Total
Project Name/No.	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	Estimated Cost
Public Facilities Projects & Capital Equipment - Summary						
1. Main Door Hardware Replacement	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ 28
2. Water Softening System Replacement	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ 35
3. Council Chamber FF&E Replacement	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 20
4. Fire Pump Replacements	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 45
5. Electrical System Replacement - LED Upgrade	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ 60
6. Door Hardware Replacement	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 10
7. CHPD ADA Doors	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ 14
8. Public Safety- Fire Engine	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ 1,100
9. Public Safety - Ambulance	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ 440
10. Comprehensive Facilities Evaluation	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
Total	\$ 1,660	\$ 42	\$ 80	\$ 70	\$ -	\$ 1,852
Parks Capital Projects - Summary						
1. Future Trails	\$ -	\$ 2,000	\$ 2,500	\$ -	\$ -	\$ 4,500
2. Dog Park	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
3. Downtown Trail Extension to Hwy 67 (Dallas County 7th Call)	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ 700
4. Highlands South Park Lights	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400
5. David Rush Park Design	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 100
6. A.E.S. Rec. Ctr. Roof Replacement	\$ 121	\$ 121	\$ -	\$ -	\$ -	\$ 242
7. Neighborhood Parks Improvements	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ 450
Total	\$ 571	\$ 3,721	\$ 2,600	\$ -	\$ -	\$ 6,892
Streets Capital Projects - Summary						
1. Lake Ridge Parkway & Hwy 67 Interchange Project	\$ 279	\$ 279	\$ -	\$ -	\$ -	\$ 558
2. Left Turn Lane Improvements at FM 1382 & Joe Wilson (TXDOT HSIP Project)	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 150
3. Downtown Infrastructure Future Phases	\$ 2,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 4,000	\$ 12,000
4. Asphalt & Concrete Street Repair Program	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 4,500
5. Duncanville Rd. Widening (7th Call-\$9,500,000)	\$ 500	\$ 2,000	\$ 3,500	\$ 3,000	\$ -	\$ 9,000
Total	\$ 4,429	\$ 3,279	\$ 9,000	\$ 4,000	\$ 5,500	\$ 26,208
Drainage Capital Projects - Summary						
1. Roberts Drainage Improv. Project	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ 570
2. Robin Road Drainage Improvments	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400
3. Canyon View Ct. Drainage Improvements	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400
4. Capricorn Drainage Improvements	\$ 100	\$ 400	\$ -	\$ -	\$ -	\$ 500
5. Annual Erosion Control Program	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500
6. Downtown Regional Detention	\$ -	\$ -	\$ 500	\$ 700	\$ -	\$ 1,200
Total	\$ 1,570	\$ 500	\$ 600	\$ 800	\$ 100	\$ 3,570
Water Capital Projects - Summary						
1. Hwy-67 EST Repair & Painting (\$2.0 Million)	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ 700
2. Hwy 67 Water Line (Pleasant Run to Joe Wilson)(PW24-0006) & Bennett Street (PW24-0005)	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
3. US67/Parkerville Road Water Valve Reconfiguration	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 300
4. Mount Lebanon Road Water Line	\$ 200	\$ 2,600	\$ -	\$ -	\$ -	\$ 2,800
5. Parkerville EST Repair & Painting (\$2.0 Million)	\$ -	\$ 200	\$ 1,800	\$ -	\$ -	\$ 2,000
6. Meadow Crest Storage Tank Repair & Painting (\$1.5 Million)	\$ -	\$ -	\$ 300	\$ 1,200	\$ -	\$ 1,500
7. Stonehill/Vineyard Water Line Connection	\$ -	\$ -	\$ 100	\$ 300	\$ -	\$ 400
8. Lorch Park Water Line Extension (1.5 million)	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750
9. Sub-standard Water Line Replacement	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 1,500
Total	\$ 2,200	\$ 2,800	\$ 2,700	\$ 2,000	\$ 1,250	\$ 10,950
Sewer Capital Projects - Summary						
1. I&I Rehabilitation Program	\$ 750	\$ 750	\$ 200	\$ 750	\$ 750	\$ 3,200
2. Lift Station Rehab Program	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 2,500
3. Bennett Street Sewer Replacement (PW24-0005)	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
4. Lorch Park Sewer Extension/Lift Station Removal (1.5 million)	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750
5. Sewer Main in RO-1 (Vineyard Development)	\$ -	\$ -	\$ -	\$ 100	\$ 400	\$ 500
6. Substandard Sewer Main Replacements	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 1,500
Total	\$ 1,750	\$ 1,250	\$ 1,200	\$ 1,850	\$ 2,900	\$ 8,950
GRAND TOTAL CAPITAL	\$ 12,180	\$ 11,592	\$ 16,180	\$ 8,720	\$ 9,750	\$ 58,422

FACILITIES & EQUIPMENT CAPITAL PROJECTS

CITY OF CEDAR HILL Capital Improvement Program 5 Year FY 2025 - 2029 <i>Public Facilities & Equipment Projects - Summary</i>							
<i>Estimated Expenditure (000's)</i>							
Project Name/No.	PY Budgeted Amount	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	Total Estimated Cost
1. Main Door Hardware Replacement			\$ 28				\$ 28
2. Water Softening System Replacement				\$ 35			\$ 35
3. Council Chamber FF&E Replacement		\$ 20					\$ 20
4. Fire Pump Replacements				\$ 45			\$ 45
5. Electrical System Replacement - LED Upgrade					\$ 60		\$ 60
6. Door Hardware Replacement					\$ 10		\$ 10
7. CHPD ADA Doors			\$ 14				\$ 14
8. Public Safety- Fire Engine		\$ 1,100					\$ 1,100
9. Public Safety - Ambulance		\$ 440					\$ 440
10. Comprehensive Facilities Evaluation		\$ 100					\$ 100
Carryover from Previous Years:							
11. Library in the Park	\$ 35,634						\$ 35,634
12. Access System Replacement	\$ 300						\$ 300
13. Carpet Replacement	\$ 100						\$ 100
14. Technology	\$ 1,000						\$ 1,000
15. Fire Engine	\$ 900						\$ 900
16. Public Safety Self Contained Breathing Apparatus	\$ 450						\$ 450
17. Hotel & Conference Center *	\$ 7,500						\$ 7,500
18. Public Safety Radios	\$ 2,300						\$ 2,300
19. Generator/ Transfer Switch	\$ 400						\$ 400
20. HVAC System Replacements	\$ 10						\$ 10
21. Elevator Control Replacement	\$ 30						\$ 30
22. Courtroom FF&E Replacement	\$ 10						\$ 10
23. Energy Management Software Replacement	\$ 80						\$ 80
24. Public Safety - Ambulance	\$ 390						\$ 390
Total:	\$ 49,104	\$ 1,660	\$ 42	\$ 80	\$ 70	\$ -	\$ 50,956
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) (2023)	\$ 5,634						\$ 5,634
General Obligation Bonds - 2023	\$ 13,750						\$ 13,750
Cash Reserves (2023)	\$ 130						\$ 130
ARPA Funds (Generators/Switch)	\$ 400						\$ 400
Certificates of Obligation - 2024	\$ 390						\$ 390
Future Tax Notes - 2025		\$ 560					\$ 560
Future Certificates of Obligation - 2025		\$ 1,100					\$ 1,100
Unfunded			\$ 42	\$ 80	\$ 70	\$ -	\$ 192
Total:	\$ 49,104	\$ 1,660	\$ 42	\$ 80	\$ 80	\$ 70	\$ 50,956

PARKS & RECREATION CAPITAL PROJECTS

CITY OF CEDAR HILL Capital Improvement Program

5 Year
FY 2025-2029

Parks Capital Projects - Summary

Estimated Expenditure (000's)

Project Name/No.	PY Budgeted Amount	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Total Estimated Cost
Future Funding (TBD)							
1. Future Trails			\$ 2,000	\$ 2,500			\$ 4,500
2. Dog Park**			\$ 500				\$ 500
3. Downtown Trail Extension to Hwy 67 (Dallas County 7th Call)			\$ 700				\$ 700
4. Highlands South Park Lights**			\$ 400				\$ 400
5. David Rush Park Design**				\$ 100			\$ 100
Subtotal:	\$ -	\$ -	\$ 3,600	\$ 2,600	\$ -	\$ -	\$ 6,200
Carryover from Previous Years:							
6. Preston Trail	\$ 22						\$ 22
7. Parkland Acquisition *	\$ 2,000						\$ 2,000
8. 2022 Parks Master Plan *	\$ 265						\$ 265
9. Athletic Field Lighting Additions & Conversions *	\$ 467						\$ 467
10. Barnyard Indoor & Outdoor Upgrade*	\$ 126						\$ 126
11. A.E.S Rec. Ctr. HVAC Replacement*	\$ 910						\$ 910
12. A.E.S Rec. Ctr. Roof Replacement*	\$ 363	\$ 121	\$ 121				\$ 605
13. Neighborhood Parks Improvements	\$ 2,225	\$ 450					\$ 2,675
14. Community Parks Improvements	\$ 2,045						\$ 2,045
15. Outdoor Pool***	\$ 10,660						\$ 10,660
16. Signature Park & Trail	\$ 6,250						\$ 6,250
Total:	\$ 25,333	\$ 571	\$ 3,721	\$ 2,600	\$ -	\$ -	\$ 32,225
Funding Sources							
Estimated Amount (000's)							
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	\$ 6,501	\$ 121	\$ 2,121	\$ 2,500			\$ 11,243
Certificates of Obligation - 2022	\$ 3,160						\$ 3,160
General Obligation Bonds - 2022	\$ 2,950						\$ 2,950
ARPA Funds (Outdoor Pool Project)	\$ 850						\$ 850
General Obligation Bonds - 2023	\$ 2,350						\$ 2,350
Future General Obligation Bonds - 2025		\$ 450					\$ 450
Unfunded Project			\$ 1,600	\$ 100			\$ 1,700
Total:	\$ 25,333	\$ 571	\$ 3,721	\$ 2,600	\$ -	\$ -	\$ 32,225

* 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

** Unfunded

STREETS CAPITAL PROJECTS

CITY OF CEDAR HILL Capital Improvement Program

5 Year
FY 2025-2029

Streets Capital Projects - Summary

Estimated Expenditure (000's)

Project Name/No.	PY Budgeted Amount	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	Total Estimated Cost
FUTURE FUNDING: (TBD)							
1. Lake Ridge Parkway & Hwy 67 Interchange Project		\$ 279	\$ 279				\$ 558
2. Left Turn Lane Improvements at FM 1382 & Joe Wilson (TXDOT HSIP Project)		\$ 150					
3. Downtown Infrastructure Future Phases		\$ 2,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 4,000	\$ 12,000
4. Asphalt & Concrete Street Repair Program		\$ 1,500		\$ 1,500		\$ 1,500	\$ 4,500
5. Duncanville Rd Widening (7th Call-\$9,500,000)		\$ 500	\$ 2,000	\$ 3,500	\$ 3,000		\$ 9,000
Subtotal:	\$ -	\$ 4,429	\$ 3,279	\$ 9,000	\$ 4,000	\$ 5,500	\$ 26,208

Carryovers from Previous Year:							
8. FY24 Asphalt & Concrete Street Repair Program (Duncanville Rd., S. Joe Wilson Rd., Cockrell Hill Rd.) (PW21-0002)	\$ 3,350						\$ 3,350
9. Downtown Phase 2 Design, Const Ph 2A Broad St. & Parking Improvements (PW23-0010)	\$ 4,000						\$ 4,000
10. Duncanville Rd. & Bear Creek Rd. Intersection (PW22-0011)	\$ 650						\$ 650
11. Duncanville Rd. Widening (7th Call-\$10,450,000)	\$ 500						\$ 500
12. US67 & Lake Ridge Parkway Bridge Aesthetics	\$ 1,000						\$ 1,000
13. Signal Light at N. Joe Wilson Rd & Calvert Dr.	\$ 400						\$ 400
14. Tidwell Bridge Signalization (TXDOT Funded)	\$ -						\$ -
	\$ 700						\$ 700
15. Street Lighting Improvements (Minor Streets) (PW19-0005)-US67 Bridge Lighting & Windsor Entrance							
16. Signal Improvements (PW18-0016) - Belt Line & Main St.	\$ 150						\$ 150
17. Lake Ridge Parkway & Hwy 67 Interchange Project (Annual Payments to TXDOT FY22-26) (PW21-0008)	\$ 837						\$ 837
18. US Hwy-67 Landscape Project (PW17-0008)	\$ 500						\$ 500
19. Illuminated Street Name Signs (PW17-0011) (TXDOT Intersections)	\$ 600						\$ 600
Total:	\$ 12,687	\$ 4,429	\$ 3,279	\$ 9,000	\$ 4,000	\$ 5,500	\$ 38,895

Funding Sources

Estimated Amount (000's)

General Obligation Bonds- 2018 (\$2,050*)	\$ 250						\$ 250
General Obligation Bonds- 2019 (\$1,700*)	\$ 450						\$ 450
General Obligation Bonds- 2022 (\$1,500)	\$ 550						\$ 550
Certificates of Obligation Bonds- 2022 (\$279)	\$ 279						\$ 279
General Obligation Bonds- 2023 (\$750)	\$ 500						\$ 500
Certificates of Obligation Bonds - 2023 (\$2930)	\$ 2,928						\$ 2,928
Certificates of Obligation Bonds - 2024 (\$6930)	\$ 6,930						\$ 6,930
Street Impact Fees (Signal & Joe Wilson & Calvert)	\$ 200						\$ 200
Fund 2027 (2008 G.O. Fund Balance)-\$600,000							
Illuminated Street Name Signs	\$ 600						\$ 600
Future Certificates of Obligation Bonds - 2025	\$ -	\$ 4,429					\$ 4,429
Future Funding - TBD			\$ 3,279	\$ 9,000	\$ 4,000	\$ 5,500	\$ 21,779
Total:	\$ 12,687	\$ 4,429	\$ 3,279	\$ 9,000	\$ 4,000	\$ 5,500	\$ 38,895

* Original bond sale amount.

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

DRAINAGE CAPITAL PROJECTS

CITY OF CEDAR HILL Capital Improvement Program

5 Year
FY 2025-2029

Drainage Capital Projects - Summary

Estimated Expenditure (000's)

Project Name/No.	PY Budgeted Amount	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	Total Estimated Cost
1. Roberts Drainage Improv. Project	\$ -	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ 570
2. Robin Road Drainage Improvements	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400
3. Canyon View Ct. Drainage	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400
4. Capricorn Drainage Improvements	\$ -	\$ 100	\$ 400	\$ -	\$ -	\$ -	\$ 500
5. Annual Erosion Control Program	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500
6. Downtown Regional Detention	\$ -	\$ -	\$ -	\$ 500	\$ 700	\$ -	\$ 1,200
Carryover from Previous Years:							
7. Roberts Drainage Improv. Project (PW23-0004)	\$ 655						\$ 655
8. 702 E. Pleasant Run Rd Drng Improv.	\$ 450						\$ 450
Total:	\$ 1,105	\$ 1,570	\$ 500	\$ 600	\$ 800	\$ 100	\$ 4,675
Funding Sources							
Estimated Amount (000's)							
Certificates of Obligation Bonds - 2022	\$ 125						\$ 125
Certificates of Obligation Bonds - 2023**	\$ 530						\$ 530
Future Certificates of Obligation - 2024	\$ 450						\$ 450
Future Certificates of Obligation - 2025		\$ 1,570					\$ 1,570
Future Funding ~	\$ -		\$ 500	\$ 600	\$ 800	\$ 100	\$ 2,000
Total:	\$ 1,105	\$ 1,570	\$ 500	\$ 600	\$ 800	\$ 100	\$ 4,675

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

**Note: \$270,000 was used for Emergency Repairs after May, 2024 storm events.

BUILDING CAPITAL MAINTENANCE FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 1,389,238	\$ 3,399,744	\$ 3,551,100	\$ 3,551,100	\$ 3,722,706		
REVENUES							
Interest income	10,506	151,356	50,000	171,606	75,000	25,000	50%
Interfund transfer in	2,000,000	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	\$ 2,010,506	\$ 151,356	\$ 50,000	\$ 171,606	\$ 75,000	\$ 25,000	50%
EXPENDITURES							
Capital	-	-	-	-	200,000	200,000	0%
Transfer to Another Fund	-	-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	0%
NET CHANGE	\$ 2,010,506	\$ 151,356	\$ 50,000	\$ 171,606	\$ (125,000)		
ENDING FUND BALANCE	\$ 3,399,744	\$ 3,551,100	\$ 3,601,100	\$ 3,722,706	\$ 3,597,706		

STREET IMPACT FEES

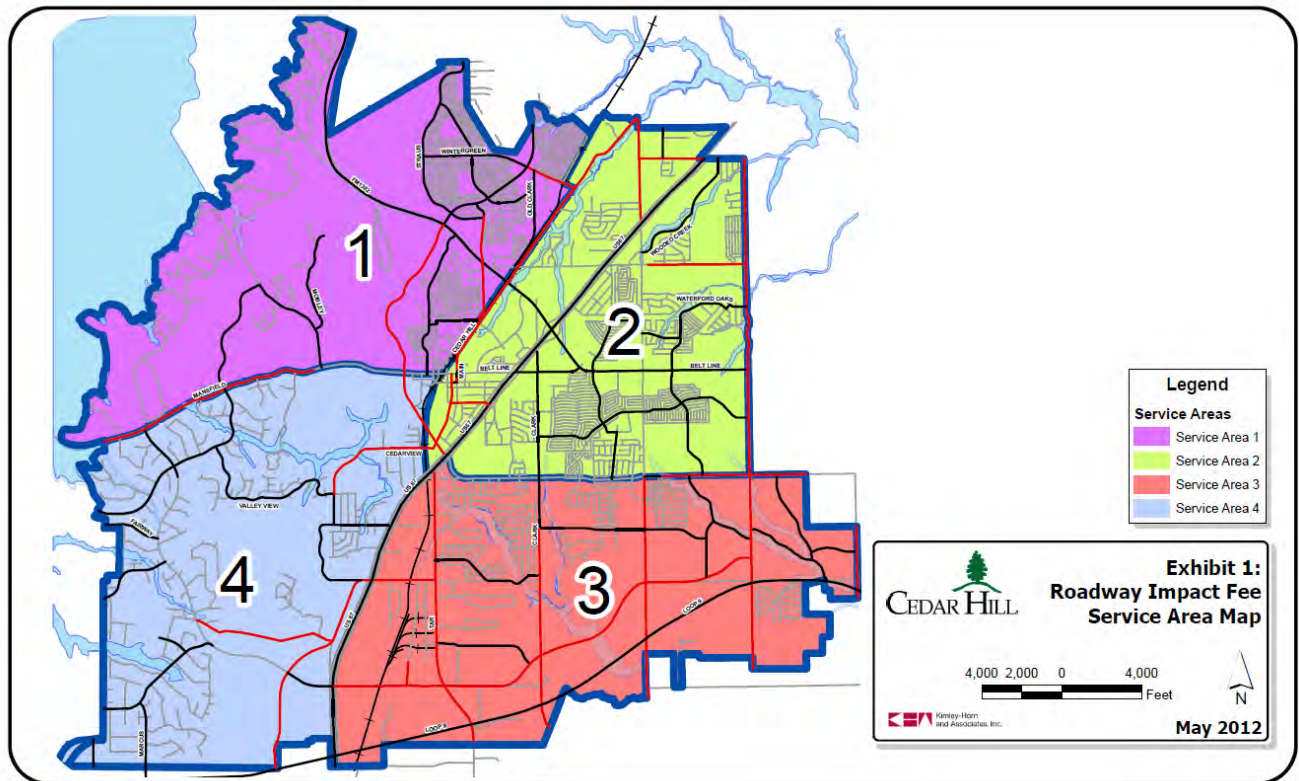
This a non-major governmental fund. Impact Fees are authorized by Chapter 395 of the Texas Local Government Code. The most recent local authorization and setting of the City's Impact Fees was established by Ordinance 2012-478. Impact Fees are reviewed every 5 years by a council appointed Advisory Committee. 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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	YTD ACTUAL	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 4,711,357	\$ 7,411,883	\$ 8,137,479	\$ 8,137,479	\$ 8,137,479	\$ 8,962,320		
REVENUES								
Interest income	66,858	281,638	236,250	181,397	263,914	220,000	(16,250)	-7%
Street Impact Fees	3,090,177	1,079,610	370,000	687,204	992,000	800,000	430,000	116%
Transfer from another fund	-	-	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	3,157,035	1,361,248	606,250	868,601	1,255,914	1,020,000	413,750	68%
EXPENDITURES								
Transfer to Debt Service Fund	59,830	-	350,000	350,000	350,000	-	(350,000)	-100%
Street Impact Fee Study	-	85,480	7,520	81,073	81,073	-	(7,520)	-100%
Land	396,679	-	-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	456,509	85,480	357,520	431,073	431,073	-	(357,520)	-100%
NET CHANGE	2,700,526	1,275,768	248,730	437,528	824,841	1,020,000	771,270	-
ENDING FUND BALANCE	\$ 7,411,883	\$ 8,137,479	\$ 8,386,209	\$ 8,575,007	\$ 8,962,320	\$ 9,982,320	\$ 771,270	\$ -

STREET IMPACT FEES MAP



STREET CONSTRUCTION FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 3,127,807	\$ 3,139,877	\$ 3,235,093	\$ 3,235,093	\$ 3,310,593		
REVENUES							
Interest income	12,069	95,216	16,800	51,000	46,000	29,200	174%
Miscellaneous income	-	-	24,500	24,500	24,500	-	0%
Transfer in from the General Fund	-	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	\$ 12,069	\$ 95,216	\$ 41,300	\$ 75,500	\$ 70,500	\$ 29,200	71%
EXPENDITURES							
Transfer to the General Fund	-	-	-	-	-	-	0%
PID Project	-	-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-
NET CHANGE	12,069	95,216	41,300	75,500	70,500		
ENDING FUND BALANCE *	\$ 3,139,877	\$ 3,235,093	\$ 3,276,393	\$ 3,310,593	\$ 3,381,093		

** 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 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.

Payments to date are as follows for the PID Wall:

FY2024-2025	\$24,500
FY2025-2026	\$24,500
FY2026-2027	\$24,500
FY2027-2028	\$24,500
FY2028-2029	\$24,500

Running Balance

\$189,689
\$165,189
\$140,689
\$116,189
\$ 91,689

RESTRICTED STREETS FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 392,376	\$ 395,625	\$ 410,241	\$ 410,241	\$ 426,319		
REVENUES							
Interest income	3,249	14,616	10,000	16,078	10,000	-	0%
Transfer in from the General Fund	-	-	-	-	-		
TOTAL OPERATING REVENUES	3,249	14,616	10,000	16,078	10,000	-	0%
EXPENDITURES							
Transfer to the General Fund	-	-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	0%
NET CHANGE	3,249	14,616	10,000	16,078	10,000		
ENDING FUND BALANCE	\$ 395,625	\$ 410,241	\$ 420,241	\$ 426,319	\$ 436,319		

DOWNTOWN/CITY CENTER FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 693,443	\$ 622,389	\$ 640,829	\$ 640,829	\$ 659,101		
REVENUES							
Interest income	5,530	21,747	13,000	18,272	13,000	\$ -	0%
Transfer in	-	-	-	-	-	-	
TOTAL OPERATING REVENUES	5,530	21,747	13,000	18,272	13,000	-	0%
EXPENDITURES							
Special Services	76,583	3,307	-	-	-	-	0%
Transfer to the General Fund	-	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	76,583	3,307	-	-	-	-	
NET CHANGE	(71,054)	18,440	13,000	18,272	13,000		
ENDING FUND BALANCE	\$ 622,389	\$ 640,829	\$ 653,829	\$ 659,101	\$ 672,101		

DRAINAGE CAPITAL FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 1,589,392	\$ 3,387,298	\$ 3,504,801	\$ 3,504,801	\$ 3,608,839		
REVENUES							
Interest income	(2,094)	117,503	62,500	104,038	75,000	12,500	20%
Transfer in from the General Fund	1,800,000	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	\$ 1,797,906	\$ 117,503	\$ 62,500	\$ 104,038	\$ 75,000	\$ 12,500	20%
EXPENDITURES							
Transfer to the General Fund	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	0%
NET CHANGE	1,797,906	117,503	62,500	104,038	75,000		
ENDING FUND BALANCE	\$ 3,387,298	\$ 3,504,801	\$ 3,567,301	\$ 3,608,839	\$ 3,683,839		

DRAINAGE DETENTION FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
	\$ 111,247	\$ 196,336	\$ 203,589	\$ 203,589	\$ 210,842		
REVENUES							
Interest income	1,579	7,253	6,000	7,979	6,000	-	0%
Developer Contributions	83,510	-	-	-	-	-	-
Transfer in from the General Fund	-	-	-	-	-	-	-
TOTAL OPERATING REVENUES	85,089	7,253	6,000	7,979	6,000	-	0%
EXPENDITURES							
Transfer to the General Fund	-	-	-	-	-	-	-
Comp Plan Studies	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	-	-	-	-	-	-
NET CHANGE	85,089	7,253	6,000	7,979	6,000		
ENDING FUND BALANCE	\$ 196,336	\$ 203,589	\$ 209,589	\$ 210,842	\$ 216,842		

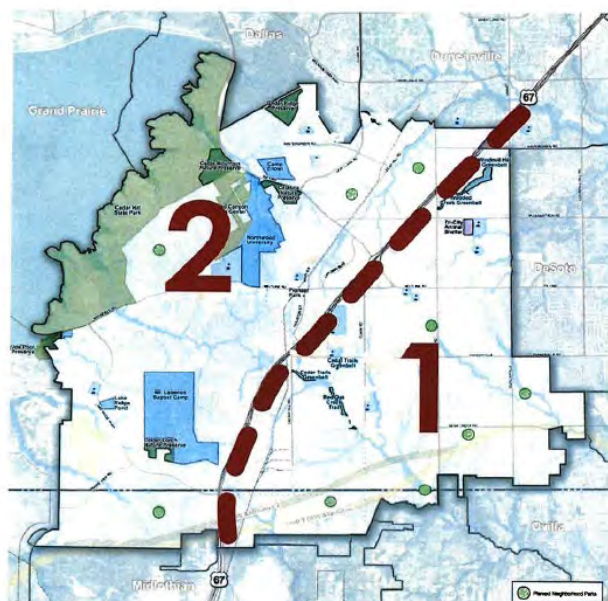
PARK DEVELOPMENT FEE FUND

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.

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



	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	YTD ACTUAL	ESTIMATED 2023-2024	PROPOSED 2024-2025	\$ Var	% Var
BEGINNING FUND BALANCE	\$ 50,330	\$ 222,171	\$ 207,764	\$ 207,764	\$ 207,764	\$ 590,001		
REVENUES								
Interest income	1,451	8,286	4,800	2,524	9,115	4,800	-	0%
Fees	170,389	7,640	51,000	273,679	492,000	5,000	(46,000)	-90%
Miscellaneous Income	-	-	-	-	-	-	-	0%
TOTAL OPERATING REVENUES	171,841	15,926	55,800	276,203	501,115	9,800	(46,000)	-82%
EXPENDITURES								
Playground Improvements	-	30,333	-	1,020	10,678	-	-	0%
Buildings and other Improvements	-	-	-	132	108,200	-	-	0%
Transfers to Another Fund	-	-	-	-	-	-	-	0%
TOTAL OPERATING EXPENDITURES	-	30,333	-	1,152	118,878	-	-	0%
NET CHANGE	171,841	(14,407)	55,800	275,051	382,237	9,800		
ENDING FUND BALANCE	\$ 222,171	\$ 207,764	\$ 263,564	\$ 482,815	\$ 590,001	\$ 599,801		



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

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



APPENDIX

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

STATISTICAL INFORMATION

EDUCATION (Public Schools): CEDAR HILL INDEPENDENT SCHOOL DISTRICT - 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

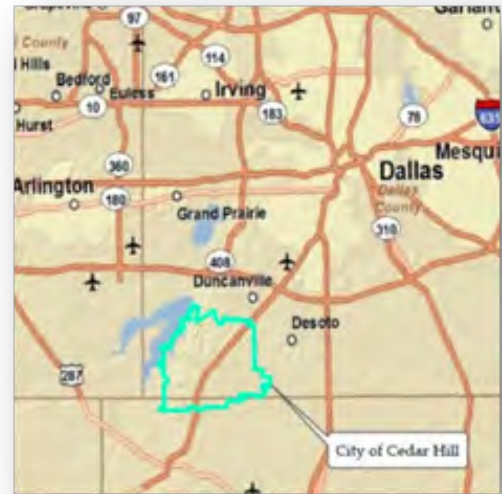
Source: Cedar Hill Independent School District, CAFR YE 6/30/2020

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%
Total	1,739		6.20%

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. 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.

CITY PROFILE

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

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

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



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.

CITY PROFILE

Strategic Priorities and Master Planning: At their annual strategic retreat in the fall, the Cedar Hill City Council confirmed the City's vision, mission, and values and established their strategic goals and priorities focused on the following areas: Public safety, bond implementation, planning 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.

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.

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.

Cedar Hill is a 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.



CITY PROFILE

With a major investment by Hillwood, one of the leading real estate firms in the United States, United Kingdom, and Europe, High Point 67 is 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, recently opened 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.

The office and retail sectors also continue to see growth in Cedar Hill. 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. In 2025, the mall expects to develop a luxury multi-family project that will bring additional vibrancy and traffic to the center.



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 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. Balcones Ranch, a master-planned community with 870 lots was approved in 2024.

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.

Projects from the 2017 bond referendum continue to be implemented. The new outdoor pool opened in 2023, and the Library, Museum, and Signature Park & Trail opened in 2024. The final park project in the program is underway at Crawford Park.

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 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.

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.

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

Budget Ordinance (see Appropriation Ordinance)

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved Budget for the purpose of keeping expenditures within the limits of available appropriations and revenues.

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

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

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

CDC - Community Development Corporation

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

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

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

CHISD - Cedar Hill Independent School District

Current Taxes - Taxes that are levied and due within one year.

Debt Service - The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

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

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

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

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

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

GLOSSARY

EEOC - Equal Employment Opportunity Commission

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

EMS - Emergency Medical Services

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

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

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

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

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

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

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

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

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

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

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

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

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)

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.

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

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

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

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

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

Tax Roll (see tax base)

TRA - Trinity River Authority

Transfers Expenditure Category (see Inter-Fund Transfers)

Unencumbered Balance - Available funds for future purchases

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

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

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

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

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

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

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

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

LINKS TO ADDITIONAL INFORMATION

Budget Ordinances

- [FY25 Tax Rate](#)
- [FY25 Budget](#)
- [Ratification of property tax revenues](#)

Detailed Tax Rate Calculation

Long-Term Financial Plan