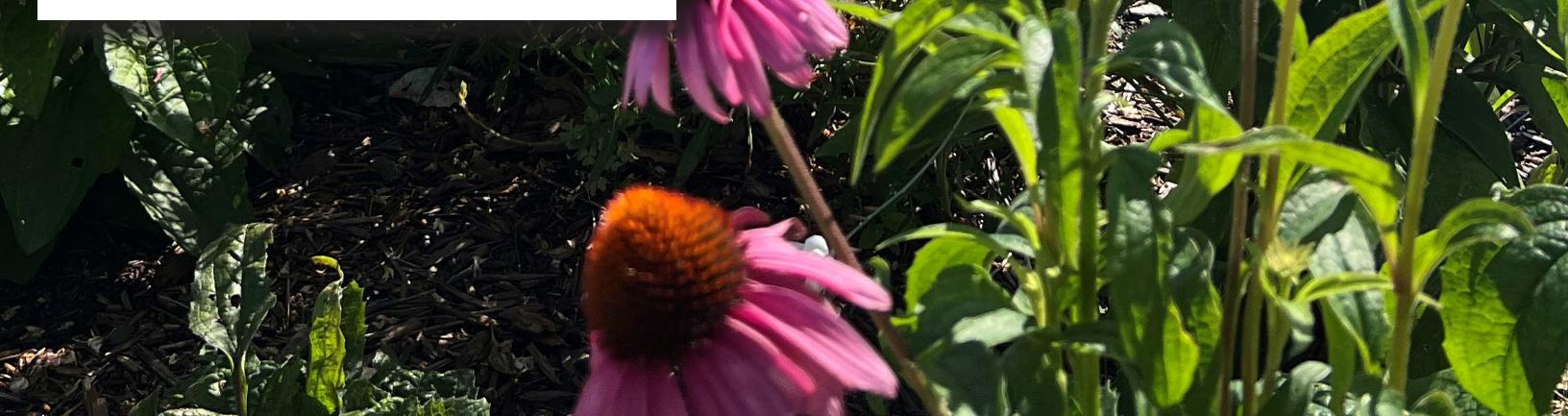




FY2025-2026 PROPOSED BUDGET



City of Cedar Hill

Fiscal Year 2025-2026

Budget Cover Page

(Proposed)

This budget will raise more revenue from property taxes than last year's budget by an amount of **\$2,880,823**, which is a **6.98** 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 **\$957,238**.

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		
Gregory Glover, Mayor Pro Tem		
Gerald Malone, Council Member		
Daniel C. Haydin, Jr., Council Member		
Chad A. McCurdy, Council Member		
Alan E. Sims, Council Member		
Maranda Auzenne, Council Member		

Property Tax Rate Comparison	2025-2026	2024-2025
Property Tax Rate:	\$0.636449/100	\$0.636455/100
No New Revenue Tax Rate (NNR):	\$0.607519/100	\$0.602864/100
NNR Maintenance & Operations Tax Rate:	\$0.436599/100	\$0.437402/100
Voter Approval Tax Rate:	\$0.636449/100	\$0.636455/100
Debt Rate:	\$0.184570/100	\$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):	\$52,710,000	\$16,210,701	\$68,920,701
Certificates of Obligation (CO):	\$31,220,000	\$13,698,393	\$44,918,393
Taxable Notes	\$8,650,000	\$1,023,281	\$9,673,281
Total	\$92,580,000	\$30,932,374	\$123,512,374

Information Required for Texas Local Government Code - Chapter 140.0045

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

	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Proposed
Required Newspaper Publications	11,599	7,193	12,672	12,160	13,700
State Legislative Lobbying	52,200	40,000	40,000	40,000	48,000

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Administration

285 Uptown Blvd.
Cedar Hill, TX 75104
O.972-291-5100
F. 972-291-5199

August 1, 2025

Honorable Mayor & Members of the City Council:

It is with great pleasure that I submit for your consideration the FY2026 City Manager Proposed Budget for the City of Cedar Hill. Based on the Council's discussion at the preliminary budget workshop, the proposed budget has been developed with the following guidance:

- The property tax rate remains within the voter-approval tax rate.
- Minimal new program requests are funded for FY2026.
- Scheduled equipment replacement is funded through the Equipment Fund.
- \$750k in reserve funds will be transferred to the General Fund in FY2026, consistent with the City's long-range plans.

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; Economic Development; Planning & Development; Communications; and Community Engagement and Neighborhood Revitalization. These priorities are the result of extensive and ongoing 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 maintains Cedar Hill's position in the market for police and fire.

The proposed budget includes \$400,000 for the replacement of police vehicles, \$150,000 for the replacement of police workstations, \$175,000 for renovations to fire stations, \$440,000 for the replacement of an ambulance, and \$4,000,000 for the renovation of the previous library building for Fire Department administrative offices.

2. Economic Development

The City Council and the Economic Development Corporation Board have adopted an economic development strategy that will attract and retain businesses, diversify the tax base, create jobs, and improve the overall quality of life within Cedar Hill. This budget funds the implementation of that strategy with a particular emphasis on the vibrancy and vitality of the downtown, midtown, and uptown districts that comprise the commercial core of Cedar Hill.

3. Planning & Development

The City Council adopted Cedar Hill Next, the City's award-winning comprehensive plan, in 2022. The next step in implementing 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. The capital budget carries forward funding for two new community amenities: a dog park and a new senior addition to the Alan E. Sims Recreation Center.

4. Communications

Last year, the City completed a branding initiative and destination strategic plan that will unify and enhance our messaging for economic development and tourism and chart a path to establish Cedar Hill as a destination for visitors. The proposed budget funds 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 \$80,000 to continue the senior transportation 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
City Manager



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

Cedar Hill City Council

Mayor Stephen Mason

Mayor Pro Tem Gregory Glover

Gerald Malone, Place 1

Daniel C. Haydin, Jr., Place 2

Alan E. Sims, Place 3

Chad A. McCurdy, Place 4

Maranda Auzenne, Place 6

Senior Budget Team

Melissa Valadez, City Manager

Alison Ream, Assistant City Manager

Chasidy Benson, Assistant City Manager

Colby Collins, Assistant to the City Manager

Chuck Fox, Finance Director

Christi Courson, Assistant Finance Director

Susan Shinn, Budget Analyst

Tracey Kerezman, Human Resources Director

Jennifer Sweeney, Assistant Human Resources Director

BUDGET SUMMARY

Citywide Budget Summary

The following Combined Budget Summary is intended to provide the reader with a "high-level" summary of all funds of the City, including all fund types. The Beginning Fund Balances are unaudited estimated balances for the fiscal year ending September 30, 2025. Each fund reflects estimated revenues and expenditures with ending fund balances for the fiscal year ending September 30, 2026. 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	\$47,634,122	\$70,663,066	\$72,700,417	\$(2,037,351)	\$45,596,771
General Fund	15,501,368	54,215,814	55,358,117	(1,142,303)	14,359,065
Debt Service Fund	3,946,700	15,174,755	15,567,300	(392,545)	3,554,155
Street Construction Fund	3,459,018	65,900	0	65,900	3,524,918
Downtown/City Center Fund	676,623	6,291	0	6,291	682,914
Building Capital Maintenance Fund	8,449,772	182,885	1,640,000	(1,457,115)	6,992,657
Restricted Street Fund	433,155	4,027	0	4,027	437,182
Drainage Capital Fund	3,754,742	70,163	0	70,163	3,824,905
Regional Drainage Detention Fund	171,016	2,183	0	2,183	173,199
Park Development Fees	392,718	20,107	135,000	(114,893)	277,825
Street Impact Fees	10,849,010	920,941	0	920,941	11,769,951
Special Revenue Funds	34,726,780	10,431,898	9,535,988	895,910	35,622,690
Landscape and Beautification Fund	3,311,310	4,330,763	4,966,710	(635,947)	2,675,363
Hotel Occupancy Fund	1,387,742	502,606	629,223	(126,617)	1,261,125
Crime Control and Prevention District	1,167,958	1,448,000	1,770,133	(322,133)	845,825
JPL Nature Corridor Permanent Fund	21,884,195	729,696	243,230	486,466	22,370,661
JPL Nature Corridor Opportunity Fund	790,824	259,358	0	259,358	1,050,182
Animal Shelter Fund	273,021	1,402,630	1,456,347	(53,717)	219,304
PEG Fee Fund	775,333	131,289	20,000	111,289	886,622
Library Donation Fund	403	7,100	7,000	100	503
Regional Fire Training Fund	37,703	255,965	255,528	437	38,140
Police State Forfeiture	102,258	1,138	21,100	(19,962)	82,296

Police Federal Forfeiture	176,999	28,007	52,490	(24,483)	152,516
Municipal Court Special Revenue	164,948	97,584	38,577	59,007	223,955
Eco Devo Incentive (EDI) Fund	335,678	3,121	-	3,121	338,799
Tax Increment Financing Fund (TIF)	4,318,408	1,158,991	-	1,158,991	5,477,399
Public Safety Grant Fund		50,000	50,000		
Community Service Grant Fund		25,650	25,650		
Public Improvement Districts	2,173,401	1,550,195	1,708,818	(158,624)	2,014,778
High Pointe PID	978,479	856,450	806,848	49,602	1,028,081
Waterford Oaks PID	508,234	273,000	368,554	(95,554)	412,680
Winding Hollow PID	110,823	79,000	113,715	(34,715)	76,108
Windsor Park PID	218,198	157,350	293,935	(136,586)	81,613
Cedar Crest PID	357,667	184,395	125,766	58,629	416,296
Fiduciary Funds	79,241	1,192	12,075	(10,883)	68,358
Police Pension Fund	79,241	1,192	12,075	(10,883)	68,358
Component Units	25,559,991	11,179,000	21,384,366	(10,205,368)	15,354,625
Community Development Corp Fund	8,765,794	6,289,000	5,795,997	493,003	9,258,797
Community Development Corp Capital	3,477,866	380,000	2,332,000	(1,952,001)	1,525,866
Economic Development Corp Fund	13,316,331	4,510,000	13,256,369	(8,746,369)	4,569,962
Enterprise Type Funds	21,018,717	34,011,927	29,689,011	4,322,916	25,341,633
Water and Sewer Fund	14,585,668	33,362,427	29,689,011	3,673,416	18,259,084
Water Impact Fee Fund	3,723,599	477,500	-	477,500	4,201,099
Sewer Impact Fee Fund	1,034,940	148,000	-	148,000	1,182,940
Water and Sewer Prorata Fund	154,152	6,000	-	6,000	160,152
Water and Sewer Special Projects Fund	1,520,358	18,000	-	18,000	1,538,358
Internal Service Funds	6,438,061	7,404,356	8,107,481	(703,125)	5,734,936
Equipment Replacement Fund	3,688,290	1,398,356	2,145,481	(747,125)	2,941,165
Self-Insurance Fund	2,749,771	6,006,000	5,962,000	44,000	2,793,771
Total City Wide Summary	\$137,630,313	\$135,241,634	\$143,138,156	\$(7,896,525)	\$129,733,791

Citywide Staff Schedule

Staffing by Function & Department Based on FTE Calculations	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
General Government	32.58	33.23	33.43	0.00
100 - Administration	8.58	8.58	8.58	0.00
110 - Human Resources	4.00	4.55	4.55	0.00
130 - Information Technology	5.50	5.50	5.50	0.00
150 - Finance	9.00	9.00	9.00	0.00
195 - Government Center	4.00	4.00	4.00	0.00
Public Safety	210.50	209.50	209.50	0.00
310 - Police	89.00	90.00	89.50	-0.50
320 - Police (PACT)	6.00	6.00	6.00	0.00
330 - Animal Control	2.50	2.50	2.50	0.00
340 - Fire	79.50	79.50	80.00	0.50
360 - Municipal Court	7.50	7.50	7.50	0.00
370 - Code Enforcement	13.00	12.00	12.00	0.00
380- Animal Shelter	13.00	12.00	12.00	0.00
Community Services	93.96	95.58	97.39	1.81
400 - CDC Admin	0.00	1.00	1.00	0.00
410 - Parks	19.75	19.75	21.60	1.85
415 - Valley Ridge Park	7.00	7.00	7.00	0.00
430 - Recreation	5.63	4.63	4.78	0.16
435 - Alan E. Sims Rec. Center	25.50	27.13	26.93	-0.20
450 - Library	21.58	21.58	21.58	0.00
470 - Neighborhood Services	3.00	3.00	3.00	0.00
520 - Planning and Zoning	4.50	4.50	4.50	0.00
610 - Economic Development	5.00	5.00	5.00	0.00
611 - Tourism & Marketing	2.00	2.00	2.00	0.00
Public Works	60.00	61.00	62.00	1.00
190 - Utility Services	12.00	12.00	12.00	0.00
700 - Public Works Administration	12.00	13.00	14.00	1.00
710 - Street and Drainage	16.00	16.00	16.00	0.00
750 - Fleet Maintenance	3.00	3.00	3.00	0.00
760- Waste & Wastewater	17.00	17.00	17.00	0.00
Grand Total	397.04	399.31	402.12	2.81

Citywide Program Requests

	FY25-26 REQUEST	DEPARTMENT	RECUR-RING COST	ONE-TIME COST	TOTAL COST	INCL.	FUND
1	Service Guide + Annual Report	(100) Administration	60,000		60,000		(100) GENERAL
2	Suburban	(100) Administration		75,000	75,000		(100) GENERAL
3	Cybersecurity	(130) IT	130,000	10,060	140,060		(100) GENERAL
4	FT System Network Admin	(130) IT	121,650		121,650		(100) GENERAL
5	Government Center Awnings	(195) Gov Center		45,000	45,000		(100) GENERAL
6	Utility Cart	(195) Gov Center		18,000	18,000	Y	(100) GENERAL
7	Two Police Officers	(310) Police	243,830		243,830		(100) GENERAL
8	Forensic Technician	(310) Police	78,160		78,160		(100) GENERAL
9	Public Service Officer	(310) Police	78,160		78,160		(100) GENERAL
10	Records Clerk	(310) Police	76,250		76,250		(100) GENERAL
11	Power DMS Software	(310) Police	33,580	7,700	41,280		(100) GENERAL
12	FT Wildlife Officer	(330) Animal Control	75,540		75,540		(100) GENERAL
13	Peak-Time Ambulance	(340) Fire	418,200		418,200		(100) GENERAL
14	EM Captain	(340) Fire	160,960	98,400	259,360		(100) GENERAL
15	Alternative Response Vehicle	(340) Fire	730,080	117,360	847,440		(100) GENERAL
16	Comm. Risk Reduction Specialist	(340) Fire	134,280	55,510	189,790		(100) GENERAL
17	Fire Admin Assistant - PT to FT	(340) Fire	60,240		60,240		(100) GENERAL
18	Research & Grant Coordinator	(340) Fire	96,700		96,700		(100) GENERAL
19	Emergency Vehicle Technician	(340) Fire	140,400	200,000	340,400		(100) GENERAL
20	Fire Chief Vehicle	(340) Fire		98,410	98,410		(100) GENERAL
21	Outdoor Warning Sirens	(340) Emerg Mgmt		159,050	159,050		(100) GENERAL
22	Building Inspector	(370) Code	87,590	42,000	129,590		(100) GENERAL
23	Permit Specialist	(370) Code	79,040	8,000	87,040		(100) GENERAL
24	Asset and Workflow Software	(410) Parks	17,320	35,800	53,120	Y	(100) GENERAL
25	Automatic Doors and Gates	(410) Parks		41,000	41,000	Y	(264) LANDSCAPE
26	Seasonal Aquatics Positions	(430) Recreation	19,120		19,120		(100) GENERAL
27	Digital Bridge Initiative	(450) Library		10,760	10,760		(100) GENERAL
28	Library Admin Assistant - PT to FT	(450) Library	53,300		53,300		(100) GENERAL
29	PT Library Service Rep	(450) Library	16,930		16,930		(100) GENERAL
30	Tech Services Position - PT to FT	(450) Library	36,240		36,240		(100) GENERAL
31	Three-Person Crew	(710) Streets	233,920	414,010	647,930		(100) GENERAL
32	Traffic Signal Cabinets	(710) Streets		76,260	76,260		(100) GENERAL
33	Fleet Mechanic	(750) Fleet Maint	80,150		80,150		(100) GENERAL
34	Field Technician	(190) Utility Services	71,890	41,370	113,260		(700) WATER/SEWER
35	Billing Technician	(190) Utility Services	71,570		71,570		(700) WATER/SEWER
36	Procore Software	(700) Public Works	9,490	15,000	24,490	Y	(700) WATER/SEWER
37	Environmental Education	(700) Public Works	101,690		101,690		(700) WATER/SEWER
38	Environmental Specialist	(700) Public Works	108,880	43,780	152,660		(700) WATER/SEWER
39	NCTCOG Orthophotography	(700) Public Works		21,620	21,620	Y	(700) WATER/SEWER
40	Environmental Vehicle	(700) Public Works	40,580		40,580		(700) WATER/SEWER
41	Asset Man. & Workflow	(700) Water/Sewer	80,800	52,200	133,000	Y	(700) WATER/SEWER
42	Water/Sewer Crew	(706) Water/Sewer	231,000	522,000	753,000		(700) WATER/SEWER
43	Skid Steer	(706) Water/Sewer		68,000	68,000		(700) WATER/SEWER
44	Customer Service Specialist	(380) Animal Shelter	81,710		81,710		(221) SHELTER

45	Downtown Programming	(611) Tourism	20,000		20,000	Y	(261) HOTEL
46	Singleton Preserve Program	(400) CDC Admin	80,000		80,000	Y	(600) CDC
47	Valley Ridge Park Fencing	(415) Valley Ridge		185,000	185,000	Y	(600) CDC
48	Upgrade Gymnasium Floor	(435) Rec Center		240,000	240,000	Y	(600) CDC
49	Upgrade Camera System	(435) Rec Center		43,460	43,460	Y	(600) CDC
50	Roof Replacement Set-Aside	(435) Rec Center		120,950	120,950	Y	(600) CDC
TOTAL REQUESTED			4,159,250	2,865,700	7,024,950		

CITYWIDE REPLACEMENT EQUIPMENT

Replacement Equipment by Type & Funding Source:				
DPT. / REQ.	COST	LIFE	FUNDED	TYPE
(130) Information Technology	\$540,000			
Workstation Technology Equipment	80,000	5	EQ_800	Computer Equip
Switching & Routing	400,000	7	EQ_800	Switches and Routers
Firewall	60,000	5	EQ_800	Firewall
(310) Police	\$460,244			
Front Line Patrol - K-9 Unit 1918	105,538	5	EQ_800	Vehicle
Front Line Patrol -Unit 1914	99,200	5	EQ_800	Vehicle
Front Line Patrol - Unit 1909	94,087	5	EQ_800	Vehicle
Front Line Patrol - Unit 1911	99,200	5	EQ_800	Vehicle
MCT Laptops	62,219	5	EQ_800	Computer Equip
(340) Fire Department:	\$172,676			
Thermal Imaging Cameras	16,810	7	EQ_800	Equipment
Rescue Tools All Apparatus Replacement	155,866	10	EQ_800	Equipment
(370) Code Department	\$80,000			
Two New Trucks	80,000	7	EQ_800	Vehicle
(380) Animal Shelter Department	\$40,000			
Shelter Camera System Replacement	40,000	7	EQ_800	Computer Equip
(410) Parks Department:	\$196,873			
Two Zero-Turn Mowers	60,000	7	EQ_800	Equipment
Skid Loader PA-4734 2011	64,363	10	EQ_800	Equipment
Ag Tractor PA-3314	64,927	10	EQ_800	Equipment
Gator Utility Vehicle PA-1052 2011	7,583	5	EQ_800	Equipment
(415) CDC- Valley Ridge:	\$273,238			
Irrigation Well Pump	45,000	10	EQ_800	Equipment
Front line Truck	92,582	5	EQ_800	Vehicle
Terrain Rough Cut Mower PA-0385	69,341	7	EQ_800	Equipment
Ag Tractor PA-0037 2005	38,461	10	EQ_800	Equipment
Infield Machine PA-5519	17,854	5	EQ_800	Equipment
John Deere Gator PA-0231	10,000	7	EQ_800	Equipment
(710) Streets Department:	\$232,500			
Crack sealing machine	91,000	10	EQ_800	Equipment
Front line Dump truck	141,500	10	EQ_800	Vehicle
(760) Water/Sewer	\$149,950			
Front line backhoe	149,950	10	EQ_800	Equipment
Total Replacement Equipment	\$2,145,481			

FY26-30 Capital Improvement Program

Estimated Expenditure (000's)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total Estimated Cost
Public Facilities Projects & Capital Equipment - Summary						
1. Gov Center Carpet, Paint and Work Stations	490					490
Parks Capital Projects - Summary						
1. Citywide Park Equipment Updates	295					295
2. Future Trails			2,500	2,500	2,500	7,500
3. Future Park Updates			2,500	2,500	2,500	7,500
4. Future Park Land Acquisition				2,500	2,500	5,000
Total	295		5,000	7,500	7,500	20,295
Streets Capital Projects - Summary						
1. Tidwell Bridge Signalization (Design)	100					100
2. Pavement Assessment - Citywide	150					150
3. Downtown Infrastructure Future Phases	2,000	1,000	4,000	1,000	4,000	12,000
4. ADA Ramps & Sidewalks Assessment Program	50	50	50	50	50	250
5. Duncanville Rd. Widening (7th Call-\$9,500,000)	500	2,000	2,000	2,000	2,000	8,500
6. Asphalt & Concrete Street Repairs Program		2,000		2,000		4,000
Total	2,800	5,050	6,050	5,050	6,050	25,000
Drainage Capital Projects - Summary						
1. Capricorn Drainage Improvements	400					400
2. Summit Repair (2025)	2,000					2,000
3. Annual Erosion Control Program	200	200	200	200	200	1,000
4. Downtown Regional Detention		500	700			1,200
Total	2,600	700	900	200	200	4,600
Water Capital Projects - Summary						
1. Mount Lebanon Road Water Line	2,600					2,600
2. Parkerville EST Repair & Painting	200	1,800				2,000
3. Substandard Water Line Replacement		200	750	200	750	1,900
4. Meadow Crest Storage Tank Repair & Painting			300	1,200		1,500
5. Stonehill/Vineyard Water Line Connection			100	300		400
6. Lorch Park Water Line Extension					750	750
Total	2,800	2,000	1,150	1,700	1,500	9,150
Sewer Capital Projects - Summary						
1. I&I Rehabilitation Program	750	200	750	750	750	3,200
2. Lift Station Rehab Program	500	500	500	500	500	2,500
3. Substandard Sewer Main Replacement		500	200	750	500	1,950
4. FM 1382 Lift Station Rehab (PW24-0003)		1,000				1,000
5. Sewer Main in RO-1 (Vineyard Development)			100	400		500
6. SCADA System Equipment Upgrades			1,500			1,500
7. Lorch Park Sewer Extension/Lift Station Removal					750	750
Total	1,250	2,200	3,050	2,400	2,500	11,400
GRAND TOTAL CAPITAL	11,350	10,125	16,325	16,850	17,750	72,400

Property Tax Information

Certified Values

VALUES & RATES	2023-2024	2024-2025	2025-2026 (CERTIFIED)	\$ Chg over Prior Year Certified	% Chg to PY
Taxable Value (1)	5,915,563,293	6,622,328,162	6,786,138,138	163,809,976	2.47%
Add: Protest Values (ARB)	126,564,662	128,340,499	360,959,860	232,619,361	181.25%
Less: TIF Total Captured Value	192,937,187	197,043,041	212,010,608	14,967,567	7.60%
Taxable Value with ARB totals	5,849,190,768	6,553,625,620	6,935,087,390	381,461,770	5.82%
New Construction	162,230,864	282,048,723	150,402,995	\$ (131,645,72)	-46.67%
Taxable Value Used for NNR Calc	5,686,959,904	6,271,576,897	6,784,684,935	513,108,038	8.18%
Average Single Family Home Value (2)	280,610	307,768	329,114	21,346	6.94%
Average SF Tax Bill	1,814	1,959	2,095	136	6.93%
One Penny Equivalent (1)	591,556	662,233	678,614	16,381	2.47%

CALCULATED RATES	2023-2024	2024-2025	2025-2026	S Chg over Prior Year	% Chg to PY
No-New-Revenue Rate (NNR)	0.605625	0.602864	0.607519	0.004660	0.77%
No-New-Revenue M&O Rate	0.447011	0.437402	0.436599	(0.000800)	-0.18%
Voter Approval M&O Rate (3.50%)	0.462656	0.452711	0.451879	(0.000830)	-0.18%
Debt Rate (I&S)	0.183869	0.183744	0.184570	0.000830	0.45%
Voter-Approval Tax Rate	0.646525	0.636455	0.636449	(0.000010)	0.00%
Unused Increment Rate					0.00%
Voter-Approved Tax Rate Adjusted	0.646525	0.636455	0.636449	(0.000010)	0.00%

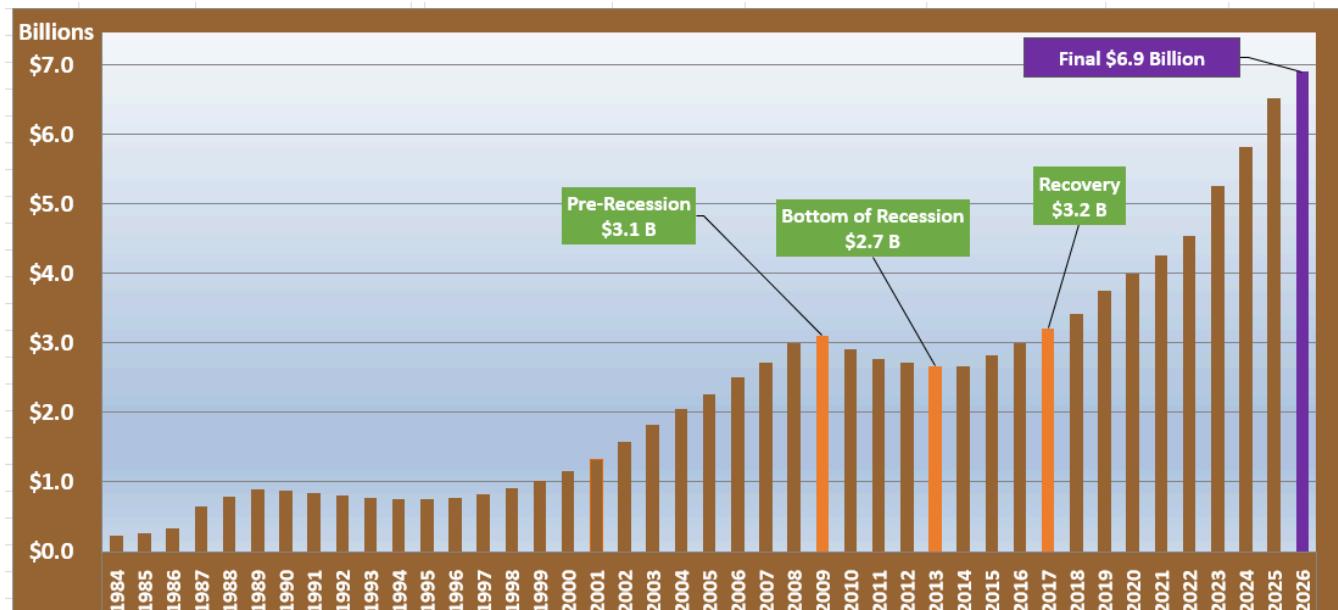
TAX RATE & LEVY	2023-2024	2024-2025	2025-2026	S Chg over Prior Year	% Chg to PY
Total Tax Rate	0.646525	0.636455	0.636449	(0.000010)	0.00%
Operations (M&O)	0.462656	0.452711	0.451879	(0.000830)	-0.18%
Debt (I&S)	0.183869	0.183744	0.184570	0.000830	0.45%
Tax Levy on Taxable Value with ARB Totals	37,816,481	41,710,878	44,138,294	2,427,416	5.82%
Operations	27,061,632	29,668,984	31,338,204	1,669,219	5.63%
Debt	10,754,849	12,041,894	12,800,091	758,197	6.30%

Increase over NNRR	0.0409	0.0336	0.0289
% Increase over NNRR	6.75%	5.57%	4.76%
Increase over NNRR M&O Rate	0.0156	0.0153	0.0153
% Increase over NNRR M&O	3.50%	3.50%	3.50%
Tax Revenue from new construction	1,048,863	1,795,113	957,238

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

Historical Taxable Values

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%	162,230,864	404,310,664
2025	0.63645	6,553,625,620	704,434,852	12.0%	282,048,723	422,386,129
PRELIM 2026	0.63645	6,935,087,390	381,461,770	5.8%	150,402,995	231,058,775



Historical Taxable 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%
2025	2026	63.645	6,935,087,390	381,461,770	5.82%

General Fund

General Fund Summary

The General Fund provides resources for the major governmental functions of the City of Cedar Hill, like public safety, parks, library administration, streets, drainage, and other services.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$14,994,665	\$13,993,659	\$13,993,659	\$15,501,368
Revenues				
Property Taxes	\$26,814,400	\$29,750,000	\$29,500,000	\$31,000,000
Miscellaneous	\$1,285,945	\$673,000	\$869,932	\$662,435
Sales Tax	\$11,264,062	\$10,900,000	\$11,300,000	\$11,300,000
Other Taxes	\$3,588,178	\$3,544,000	\$3,489,000	\$3,560,000
Charges For Services	\$1,660,218	\$1,894,400	\$2,349,875	\$2,412,200
Charges To Other Gov'ts	\$667,848	\$544,200	\$592,400	\$742,872
Fines	\$1,187,410	\$1,098,000	\$1,095,000	\$1,116,000
Transfers In	\$708,424	\$1,768,019	\$2,143,019	\$2,013,384
Permits and Licenses	\$1,798,650	\$1,505,400	\$1,458,900	\$1,400,600
Intergovernmental Sources	\$462,786	\$462,000	\$145,013	\$8,323
Total Revenues	\$49,437,921	\$52,139,019	\$52,943,139	\$54,215,814
Expenditures				
Personnel	\$31,933,397	\$37,883,143	\$36,997,027	\$39,628,117
Supplies	\$1,460,035	\$1,943,339	\$2,027,708	\$2,143,299
Maintenance	\$1,886,934	\$1,804,702	\$1,997,877	\$2,057,902
Services	\$4,785,999	\$5,317,867	\$5,077,034	\$5,703,645
Utilities	\$1,575,192	\$1,850,204	\$1,846,790	\$1,976,654
Miscellaneous	\$412,633	\$1,295,977	\$1,368,269	\$1,466,230
Capital Outlay	\$34,070	-	\$14,287	\$18,000
Leases/Rentals	\$2,166,932	\$1,643,422	\$1,713,388	\$1,903,029
Debt	\$117,036	-	-	-
Transfers-Out	\$6,066,700	\$391,700	\$393,050	\$461,241
Total Expenditures	\$50,438,928	\$52,130,354	\$51,435,430	\$55,358,117
Total Revenues Less Expenditures	-\$1,001,007	\$8,665	\$1,507,709	-\$1,142,303
Ending Fund Balance	\$13,993,659	\$14,002,324	\$15,501,368	\$14,359,065

The City's fund balance goal for the General Fund is 25% of operating expenditures.

The estimated ending fund balance for **FY25 is 30% of expenditures**.

The estimated ending fund balance for **FY26 is 26% of expenditures**.

Expenditures by Department

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget %Change
Administration	\$2,049,238	\$1,990,410	\$1,976,841	\$2,185,965	9.82%
Human Resources	\$786,913	\$834,579	\$838,443	\$895,705	7.32%
Information Technology	\$1,608,189	\$1,601,140	\$1,647,903	\$1,769,509	10.52%
Finance	\$1,374,549	\$1,559,429	\$1,414,037	\$1,630,189	4.54%
Government Center	\$962,407	\$970,664	\$1,081,597	\$1,174,940	21.04%
Non-Departmental	\$6,232,452	\$721,776	\$760,850	\$784,030	8.63%
Police	\$11,721,339	\$15,005,766	\$14,596,750	\$15,631,933	4.17%
Animal Control	\$259,977	\$249,476	\$234,876	\$256,436	2.79%
Fire	\$12,924,259	\$15,081,173	\$14,998,272	\$15,662,635	3.86%
Emergency Management	\$115,408	\$173,865	\$177,396	\$200,854	15.52%
Municipal Court	\$766,378	\$925,579	\$852,421	\$1,003,680	8.44%
Code Enforcement	\$1,509,579	\$1,594,296	\$1,381,914	\$1,475,525	-7.45%
Animal Shelter GF	\$353,050	\$378,050	\$378,050	\$397,359	5.11%
Parks	\$2,951,501	\$3,620,177	\$3,591,179	\$3,930,492	8.57%
Recreation	\$1,257,724	\$1,158,971	\$1,181,499	\$1,357,197	17.10%
Library	\$2,072,327	\$2,217,874	\$2,271,666	\$2,519,323	13.59%
Neighborhood Services	\$300,584	\$398,295	\$345,094	\$417,615	4.85%
Historic Downtown	\$52,555	-	-	-	-
Planning & Zoning	\$483,581	\$701,667	\$622,753	\$792,276	12.91%
Street and Drainage	\$2,315,129	\$2,581,651	\$2,669,683	\$2,870,800	11.20%
Fleet Maintenance	\$341,789	\$365,516	\$414,206	\$401,654	9.89%
Total Expenditures	\$50,438,928	\$52,130,354	\$51,435,430	\$55,358,117	6.19%

Administration

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 Core Functions

- Oversee Implementation of City Council's Strategic Plan and Premier Statements.
- Provide oversight of day-to-day operations.
- Maintain the organizational culture of excellent customer service.
- Respond to citizens' questions and service requests.
- Manage official records of the City Council and the City of Cedar Hill.
- Administer City Elections.
- Implement the policy direction of the City Council.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
# of open records request	873	750	886	936
Citizens Satisfaction Survey Overall % - (biennial)	N/A Biennial	N/A Survey Completed in 2025	79%	N/A Biennial
% of Strategic Action Items completed on time	N/A - New Measure	N/A - New Measure	100%	100%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$1,658,266	\$1,672,660	\$1,559,424	\$1,677,565	0.29%
Supplies	\$33,208	\$35,300	\$78,500	\$36,500	3.40%
Maintenance	\$26,757	\$18,695	\$24,200	\$24,800	32.66%
Services	\$158,945	\$111,643	\$84,950	\$218,000	95.27%
Utilities	\$10,651	\$11,196	\$11,196	\$10,500	-6.22%
Miscellaneous	\$161,411	\$140,916	\$218,571	\$218,600	55.13%
Total Expenditures	\$2,049,238	\$1,990,410	\$1,976,841	\$2,185,965	9.82%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
City Manager	624	1.00	1.00	1.00	0.00
Deputy City Manager	623	1.00	0.00	0.00	0.00
Assistant City Manager	623	1.00	2.00	2.00	0.00
City Secretary	620	1.00	1.00	1.00	0.00
Director of Administrative Services	621	1.00	1.00	0.00	-1.00
Director of Strategic Alignment	621	0.00	0.00	1.00	1.00
Assistant City Secretary	617	1.00	1.00	1.00	0.00
Executive Assistant to the City Manager	616	1.00	1.00	1.00	0.00
Executive Assistant	615	1.00	1.00	1.00	0.00
Records Clerk	94	0.58	0.58	0.58	0.00
Total Department Staff		8.58	8.58	8.58	0.00

Human Resources

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 Core Functions

- **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.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Support the overall health and well-being of employees by offering a variety of health, safety, and wellness programs annually (Minimum goal of 10 programs annually).	12	14	12	12
Reinforce the City's mission to provide the highest quality of services by implementing customer service initiatives for employees, further strengthening our goal of premier customer service (Minimum goal of 4 programs annually).	5	5	5	6
Provide dedicated programs and events to attract and retain servant leaders to carry out the City's vision, mission and values, while fostering our organizational culture (Minimum goal of 12 programs annually).	15	18	15	15

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$625,658	\$645,162	\$648,726	\$704,596	9.21%
Supplies	\$22,667	\$27,200	\$27,200	\$27,200	0.00%
Maintenance	\$35,851	\$41,000	\$42,000	\$43,200	5.37%
Services	\$67,564	\$63,220	\$62,220	\$62,320	-1.42%
Utilities	\$547	\$569	\$569	\$569	0.00%
Miscellaneous	\$34,626	\$57,428	\$57,728	\$57,820	0.68%
Total Expenditures	\$786,913	\$834,579	\$838,443	\$895,705	7.32%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Human Resources Director	621	1.00	1.00	1.00	0.00
Assistant Human Resources Director	620	1.00	1.00	1.00	0.00
Human Resources Generalist II	618	1.00	1.00	1.00	0.00
Human Resources Generalist I	617	1.00	1.00	1.00	0.00
HR Assistant	613	0.00	0.55	0.55	0.00
Total Department Staff		4.00	4.55	4.55	0.00

Information Technology

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

Department Core Functions

- **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, support, and customer service** – Oversee the streamlined technical operation of the city, provide excellent customer service and support to all departments, and ensure it aligns with the business objectives of the city.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
IT Service requests completed on a timely basis	91%	90%	90%	95%
IT Projects completed on schedule	95%	95%	75%	95%
Network security issues caught and extinguished	95%	95%	95%	95%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$660,093	\$674,958	\$673,938	\$709,659	5.14%
Supplies	\$44,678	\$61,025	\$61,180	\$61,000	-0.04%
Maintenance	\$292,626	\$250,909	\$287,565	\$290,213	15.66%
Services	\$174,129	\$142,475	\$137,889	\$138,490	-2.80%
Utilities	\$4,278	\$4,596	\$4,800	\$4,800	4.44%
Miscellaneous	\$23,676	\$42,790	\$45,815	\$46,715	9.17%
Leases/Rentals	\$408,709	\$424,387	\$436,716	\$518,632	22.21%
Total Expenditures	\$1,608,189	\$1,601,140	\$1,647,903	\$1,769,509	10.52%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Information Technology Director	621	1.00	1.00	1.00	0.00
IT Manager	620	1.00	1.00	1.00	0.00
Information Systems Analyst	617/618	3.00	3.00	3.00	0.00
Administrative Secretary	613	0.50	0.50	0.50	0.00
Total Department Staff		5.50	5.50	5.50	0.00

Finance

The Finance Department is committed to delivering exceptional customer service while providing professional and fiscally prudent management of all city assets by managing and recording, safeguarding, organizing, and planning for future financial needs.

Department Core Functions

- **Financial Accounting** - Maintain the City's general ledger, perform accounts payable functions, process employee payroll, collect and record revenues and expenditures, establish and maintain financial controls, and coordinate the City's annual audit. Finance administers financial programs and provides 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 of 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.

Performance Measures

Service Provided	FY2023 Actual	FY2024 Actual	FY2025 Estimate	FY2026 Projection
% of AP Electronic Payments	49%	52%	55%	56%
% of months bank recon completed w/45 days	10%	10%	33%	25%
% of PCARD Expenditures to total Expenditures	3.16%	3.19%	2.50%	2.30%
# of Purchase Orders	471	508	486	505
Bond Rating (Moody's / S&P)	Aa2/AA	Aa1/AA	Aa1/AA	Aa1/AA
# of Consecutive Years Receiving GFOA CAFR Award	32	33	34	35
# of Consecutive Years Receiving GFOA Distinguished Budget Award	24	25	26	27
% of Financial Reports Prepared by Due Date (and presented to council and public in FY26)	100%	100%	100%	100%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$852,240	\$1,026,222	\$890,665	\$1,089,757	6.19%
Supplies	\$7,468	\$7,875	\$8,000	\$8,800	11.75%
Services	\$484,646	\$491,118	\$481,828	\$495,077	0.81%
Utilities	\$1,277	\$780	-	-	-100.00%
Miscellaneous	\$11,670	\$16,329	\$16,079	\$18,950	16.05%
Leases/Rentals	\$17,248	\$17,105	\$17,465	\$17,605	2.92%
Total Expenditures	\$1,374,549	\$1,559,429	\$1,414,037	\$1,630,189	4.54%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Finance Director	622	1.00	1.00	1.00	0.00
Assistant Finance Director	621	1.00	1.00	2.00	1.00
Controller	620	1.00	1.00	0.00	-1.00
Revenue Manager	619	1.00	0.00	0.00	0.00
Senior Accountant	618	0.00	1.00	1.00	0.00
Budget Analyst	617	0.00	1.00	1.00	0.00
Accountant II	617	0.00	0.00	1.00	1.00
Accountant	616	1.00	1.00	1.00	0.00
Purchasing Coordinator	616	1.00	1.00	1.00	0.00
Senior Accounting Technician	615	1.00	0.00	0.00	0.00
Payroll Technician	614	1.00	1.00	1.00	0.00
Accounting Technician	614	1.00	1.00	0.00	-1.00
Total Department Staff		9.00	9.00	9.00	0.00

Government Center

The Government Center is charged with maintaining the building operations and aesthetics of the Cedar Hill Government Center. The costs of this function are shared with the Cedar Hill Independent School District.

Department Core Functions

- Maintain and coordinate repairs of critical building systems, such as HVAC, fire suppression, access control, etc.
- Coordinate custodial services for the facility to present a clean and professional appearance to the public.
- Provide excellent internal customer service by responding to service requests in a timely manner.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Systems maintained	7	7	7	7
Energy generated from solar panels	166,364 kWh	TBD	TBD	160,000 kWh

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$275,666	\$339,371	\$341,152	\$360,876	6.34%
Supplies	\$38,729	\$27,900	\$27,000	\$31,900	14.34%
Maintenance	\$214,379	\$139,982	\$198,100	\$199,195	42.30%
Services	\$140,192	\$170,570	\$175,726	\$195,835	14.81%
Utilities	\$288,590	\$283,766	\$330,944	\$375,559	32.35%
Miscellaneous	\$4,851	\$9,075	\$8,675	\$11,575	27.55%
Total Expenditures	\$962,407	\$970,664	\$1,081,597	\$1,174,940	21.04%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Facility Manager	619	1.00	1.00	1.00	0.00
Building Maintenance Crew Chief	615	1.00	1.00	1.00	0.00
Customer Service Specialist	615	1.00	1.00	1.00	0.00
Building Maintenance Coordinator	613	1.00	1.00	1.00	0.00
Total Department Staff		4.00	4.00	4.00	0.00

General Fund - Non-Department

The Non-Department category captures costs to maintain and secure city facilities and funds certain citywide equipment and administrative contracts. Debt payments and transfers are also recorded under this department.

Department Core Functions

- Maintain and coordinate repairs to critical building systems, such as HVAC, fire suppression, access control, etc.
- Coordinate custodial services for the facility to present a clean and professional appearance to the public.
- Provide excellent internal customer service by responding to service requests in a timely manner.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$79,579	\$82,705	\$87,663	\$94,283	14.00%
Supplies	\$4,188	\$6,750	\$6,744	\$6,850	1.48%
Maintenance	\$94,839	\$114,748	\$113,920	\$102,020	-11.09%
Services	\$198,642	\$270,028	\$254,595	\$260,481	-3.54%
Utilities	\$7,818	\$1,309	\$21,250	\$24,918	1,803.59%
Miscellaneous	-\$506,085	\$152,750	\$150,950	\$151,750	-0.65%
Capital Outlay	-	-	-	\$18,000	-
Leases/Rentals	\$536,435	\$93,486	\$125,728	\$125,728	34.49%
Debt	\$117,036	-	-	-	-
Transfers-Out	\$5,700,000	-	-	-	-
Total Expenditures	\$6,232,452	\$721,776	\$760,850	\$784,030	8.63%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Building Maintenance Technician	614	1.00	1.00	1.00	0.00
Part-Time Facility Maintenance Technician	614	0.50	0.60	0.60	0.00
Total Department Staff		1.50	1.60	1.60	0.00

Police

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 Core Functions

- **Patrol** - Provide timely response to calls for service and the protection of people and property; develop problem-solving and crime prevention strategies with citizens and business groups; provide safe flow of traffic throughout the City, enforce traffic laws and 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, and reporting to the community.
- **Police Administration** - Provide overall direction and leadership for all police services utilizing "best practices" in law enforcement and community policing principles; establish and review policy; prepare and implement an 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.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Respond to all emergency calls in a prompt, courteous and safe manner	6:30 minutes	6:02 minutes	6:30 minutes	6:30 minutes
Perform at least two (2) state traffic safety initiatives for the recognized/specified time period annually	5	5	3	3
File appropriate charges and provide testimony at grand jury/court	90%	92%	90%	90%
Contact victims and document and investigate all criminal activity and offense reports	5 days	5 days	5 days	5 days
Provide accurate and timely police information	Continue to update web page w/in 15 days	Continue to update web page w/in 15 days	Continue to update web page w/in 15 days	Continue to update web page w/in 15 days
Continue communications with the CHISD Police and State Park Police and implement identified service enhancements	monthly meetings	Monthly meetings	monthly meetings	Quarterly
Investigate internal affair complaints and conduct administrative investigations	completed w/in 30 days			
Number of mental health follow-ups	N/A	754	750	750

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$9,370,484	\$12,306,850	\$12,041,344	\$12,845,800	4.38%
Supplies	\$328,299	\$498,760	\$455,360	\$503,935	1.04%
Maintenance	\$271,950	\$289,503	\$288,473	\$292,797	1.14%
Services	\$950,323	\$1,083,817	\$1,010,799	\$1,114,542	2.83%
Utilities	\$43,866	\$53,030	\$53,030	\$53,030	0.00%
Miscellaneous	\$190,623	\$271,970	\$263,970	\$288,225	5.98%
Capital Outlay	\$17,995	-	-	-	-
Leases/Rentals	\$547,799	\$501,836	\$483,774	\$533,604	6.33%
Total Expenditures	\$11,721,339	\$15,005,766	\$14,596,750	\$15,631,933	4.17%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Police Chief	622	1.00	1.00	0.00	-1.00
Director of Public Safety	622	0.00	0.00	1.00	1.00
Assistant Police Chief	621	2.00	2.00	2.00	0.00
Police Captain	845	1.00	1.00	1.00	0.00
Police Lieutenant	840	5.00	5.00	5.00	0.00
Police Sergeant	830	8.00	8.00	8.00	0.00
Police Corporal	825	5.00	5.00	5.00	0.00
Police Officer	810	45.00	46.00	46.00	0.00
Police Information Supervisor	618	1.00	1.00	1.00	0.00
Public Safety Executive Assistant	617	1.00	1.00	1.00	0.00
Civilian Investigative Supervisor	616	1.00	1.00	1.00	0.00
Forensics Manager	617	1.00	1.00	1.00	0.00
Victim Assistance / Grant Coordinator	616	1.00	1.00	1.00	0.00
Crime Analyst	615	1.00	1.00	1.00	0.00
Fiscal/Grant Administrator	615	1.00	1.00	1.00	0.00
Civilian Investigator	614	1.00	1.00	1.00	0.00
Community Service Officer	615	3.00	3.00	3.00	0.00
Property Room Coordinator	615	1.00	1.00	1.00	0.00
Senior Public Service Officer	615	1.00	1.00	1.00	0.00
Digital Media Coordinator	614	1.00	1.00	1.00	0.00
Alarm Billing Coordinator	615	1.00	1.00	1.00	0.00
Public Service Officer	614	4.00	4.50	4.50	0.00
Senior Police Records Clerk	615	1.00	1.00	0.00	-1.00
Police Records Clerk (FT, PT)	614	2.00	1.50	2.00	0.50
Total Department Staff		89.00	90.00	89.50	-0.50

Animal Control

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 Core Functions

- Provides excellent customer service through timely response to calls for service for animal hazards, complaints, and welfare.
- Enforces animal codes to protect the health, safety, and welfare of people and animals.
- Conducts education and outreach to neighborhood groups and other stakeholders.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Respond to calls in a prompt manner	30 minutes	30 minutes	33 minutes	40 minutes
Attend neighborhood watch group meetings or City sponsored functions	4 neighborhood meetings, 5 walks, and 2 schools, 2 community events	2 neighborhood meetings, 2 walks, and 1 school, 2 community events	2 neighborhood meetings, 3 walks, and 1 school, 2 community events	1 neighborhood meetings, 2 walks, and 1 school, 1 community event
Number of calls for service	88 bite calls, 372 deceased animals, 297 animal hazards, 2417 animal complaints, and 527 animal welfare checks totaling 3701	73 bite calls, 498 deceased animals, 312 hazards, 2,864 animal complaints, and 520 welfare checks totaling 4267	81 bite calls, 437 deceased animals, 294 hazards, 2958 animal complaints, and 930 welfare checks totaling 4700	5200 calls estimated

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$184,773	\$196,219	\$180,945	\$203,631	3.78%
Supplies	\$8,078	\$9,670	\$9,875	\$9,870	2.07%
Maintenance	\$1,071	\$1,700	\$3,000	\$1,700	0.00%
Services	\$31,476	\$7,114	\$6,142	\$6,320	-11.16%
Utilities	\$3,039	\$3,200	\$3,200	\$3,200	0.00%
Miscellaneous	\$4,987	\$5,020	\$5,161	\$5,162	2.83%
Leases/Rentals	\$26,553	\$26,553	\$26,553	\$26,553	0.00%
Total Expenditures	\$259,977	\$249,476	\$234,876	\$256,436	2.79%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Animal Control Officer	614	2.00	2.00	2.00	0.00
FT Administrative Secretary	613	0.50	0.50	0.50	0.00
Total Department Staff		2.50	2.50	2.50	0.00

Fire

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

Department Core Functions

- **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 quality of life by identifying and mitigating community hazards.
- **Planning** - Provide leadership and visionary direction for the Cedar Hill Fire Department.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
% of calls with dispatch to arrival time of 6 minutes or less	57%	58%	49%	49%
Total Unit Responses	11,805	12,164	12,500	12,875
Call for Service	7,895	8,308	8,550	8,820
Mutual Aid* Given	60	63	78	80
Mutual Aid * Received	5	10	10	11
Auto Aid* Given	821	661	831	860
Auto Aid* Received	307	237	288	297

* Mutual Aid Calls & Auto Aid calls included in Emergency Response Number

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$10,761,061	\$12,518,266	\$12,341,137	\$12,829,749	2.49%
Supplies	\$335,365	\$470,899	\$494,859	\$475,347	0.94%
Maintenance	\$438,809	\$457,847	\$529,277	\$530,200	15.80%
Services	\$763,140	\$962,334	\$936,810	\$1,049,094	9.02%
Utilities	\$83,689	\$100,960	\$100,229	\$101,893	0.92%
Miscellaneous	\$325,102	\$370,641	\$370,641	\$399,511	7.79%
Leases/Rentals	\$203,443	\$186,576	\$210,319	\$212,959	14.14%
Transfers-Out	\$13,650	\$13,650	\$15,000	\$63,882	368.00%
Total Expenditures	\$12,924,259	\$15,081,173	\$14,998,272	\$15,662,635	3.86%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Fire Chief	622	1.00	1.00	1.00	0.00
Assistant Fire Chief	621	2.00	2.00	2.00	0.00
Fire Marshal	955	1.00	1.00	1.00	0.00
Fire Training Officer*	950	1.00	1.00	0.00	-1.00
Battalion Chief	950	3.00	3.00	3.00	0.00
Fire Captain	940	12.00	12.00	12.00	0.00
Fire Inspector	935	1.00	1.00	1.00	0.00
Driver/Engineer	930	12.00	12.00	12.00	0.00
Medical Operations Technician	930	5.00	6.00	6.00	0.00
Firefighter/Paramedic	920	40.00	39.00	39.00	0.00
Public Safety Executive Assistant	617	1.00	1.00	1.00	0.00
Part-Time Administrative Assistant	613	0.50	0.50	1.00	0.50
Total Department Staff		79.50	79.50	79.00	-.50

*The Fire Training Officer was moved to the Regional Fire Training Fund in FY26.

Emergency Management

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. There are no personnel in this department, as Cedar Hill partners with the Best Southwest cities to share a regional emergency manager. The City's portion of that cost is included in this budget.

Department Core Functions

- 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.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Develop and Update Emergency Management Plan	management plan updated	management plan updated	management plan updated	management plan updated
Conduct Training and Exercises	3 annually	3 annually	3 annually	3 annually
Conduct monthly outdoor warning siren test	12	12	12	12

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Supplies	-	\$2,800	\$2,800	\$2,800	0.00%
Maintenance	\$8,433	\$28,624	\$28,624	\$28,300	-1.13%
Services	\$89,017	\$120,207	\$121,907	\$144,077	19.86%
Utilities	\$1,123	\$2,005	\$2,367	\$2,479	23.64%
Miscellaneous	\$6,556	\$9,950	\$11,419	\$12,919	29.84%
Leases/Rentals	\$10,279	\$10,279	\$10,279	\$10,279	0.00%
Total Expenditures	\$115,408	\$173,865	\$177,396	\$200,854	15.52%

Municipal Court

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 Core Functions

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

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
#of Cases Filed	7,668	7,998	6,480	7,382
# of Cases Disposed	7,696	7,749	8,405	7,950
# of Warrants Processed/Issued	1,528	1,392	4,850	2,590
# of Warrants Cleared	3,105	5,445	5,398	4,650
# of Show Cause Hearings	3,899	3,096	2,441	3,145

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$612,224	\$702,164	\$611,393	\$757,373	7.86%
Supplies	\$10,397	\$18,820	\$17,015	\$19,327	2.69%
Maintenance	\$34,754	\$34,283	\$34,282	\$35,621	3.90%
Services	\$77,571	\$137,300	\$146,500	\$146,800	6.92%
Utilities	\$1,709	\$1,800	\$1,800	\$1,825	1.39%
Miscellaneous	\$12,804	\$14,294	\$13,016	\$14,319	0.17%
Leases/Rentals	\$16,919	\$16,918	\$28,415	\$28,415	67.96%
Total Expenditures	\$766,378	\$925,579	\$852,421	\$1,003,680	8.44%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Municipal Court Administrator	620	1.00	1.00	1.00	0.00
Senior Court Clerk	617	1.00	1.00	1.00	0.00
Senior Marshal	618	1.00	1.00	1.00	0.00
Deputy Marshal	617	1.00	1.00	1.00	0.00
Court Clerk	614	2.00	2.00	2.00	0.00
Juvenile Case Manager	615	1.00	1.00	1.00	0.00
Marshal/Bailiff	614	0.50	0.50	0.50	0.00
Total Department Staff		7.50	7.50	7.50	0.00

Code Enforcement

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 Core Functions

- **Enforce Property Maintenance Codes** - Encourage voluntary compliance with City codes and take enforcement action as needed to maintain a clean city.
- **Impose Building Codes** - Ensure compliance with the International Building Codes and other city codes and requirements.
- **Issue Building Permits** - Review building plans for compliance with City codes and issue building permits.
- **Promote Community Aesthetics** - Encourage citizens to keep their properties violation-free.
- **Provide premier customer service** - Provide professional and timely service to customers and citizens.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Initiate code violation cases	7,006	7,377	7,500	7,600
Respond to citizen complaints	1,339	899	800	900
Initiate code cases via Operation Clean Sweep	555	384	353	400
Inspect multi-family lodging units	299	245	260	280
Perform building inspections	17,158	14,340	16,200	17,000
Issue single-family building permits	254	236	200	250
Issue commercial building permits	90	57	70	75
Issue other permits (MEP, storage building, fence and irrigation, signs, etc.)	3,853	3,850	3,800	3,900
Issue Certificates of Occupancy	83	89	100	80
Issue MF/Lodging Licenses	20	20	21	22
Register Single-Family Rental Units (New)	548	266	300	350
Renew Single-Family Rental Units	1,830	2,051	2,200	2,300
Issue RRCO's for SF program	588	645	680	700

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$1,079,851	\$1,076,500	\$1,024,381	\$1,119,165	3.96%
Supplies	\$25,220	\$35,750	\$34,320	\$36,250	1.40%
Maintenance	\$145,736	\$143,086	\$143,101	\$143,101	0.01%
Services	\$211,324	\$288,485	\$131,527	\$108,794	-62.29%
Utilities	\$5,899	\$6,420	\$6,420	\$6,420	0.00%
Miscellaneous	\$19,083	\$28,305	\$26,415	\$32,902	16.24%
Leases/Rentals	\$22,466	\$15,750	\$15,750	\$28,893	83.45%
Total Expenditures	\$1,509,579	\$1,594,296	\$1,381,914	\$1,475,525	-7.45%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Neighborhood Services Director	621	1.00	0.00	0.00	0.00
Building Official	620	1.00	1.00	1.00	0.00
Assistant Building Official	618	1.00	1.00	1.00	0.00
Code Enforcement Supervisor	617	1.00	0.00	0.00	0.00
Building Inspector	616	1.00	2.00	2.00	0.00
Plans Examiner/Building Inspector	615	1.00	1.00	1.00	0.00
Senior Code Enforcement Officer	615	0.00	1.00	1.00	0.00
Code Enforcement Officer	614	5.00	4.00	4.00	0.00
Permit Specialist	614	1.00	1.00	1.00	0.00
Code Support Specialist	614	1.00	1.00	1.00	0.00
Total Department Staff		13.00	12.00	12.00	0.00

Animal Shelter (General Fund Transfer)

The Tri-City Animal Shelter's operational expenses are detailed in the Special Revenue Fund 221 (Animal Shelter). This budget section shows the City of Cedar Hill's contribution to the Tri-City Animal Shelter, which is transferred from the General Fund.

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Transfers-Out	\$353,050	\$378,050	\$378,050	\$397,359	5.11%
Total Expenditures	\$353,050	\$378,050	\$378,050	\$397,359	5.11%

Parks

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 Core Functions

- **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 Cedar Hill's more than 52 park amenities are safe and aesthetically pleasing and ensure irrigation systems are maintained and operational.
- **Special events** – Provide support for special events and projects.
- **Premier customer service** – Provide a system of Premier parks and open space areas that are responsive to the needs of citizens while maximizing the conservation of natural and tangible resources.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Grounds Maintenance (# of acres)	1,046 acres	1,190 acres	1,190 acres	1,190 acres
Athletic Fields Preparation	43 fields	43 fields	43 fields	43 Fields
Irrigation Maintenance (# of valves)	1,100 valves	1,400 valves	1,400 valves	1,400 Valves
Special Events Production prepare facility, service event, clean grounds & breakdown staging	76 events	85 events	85 events	92 Events
Support Downtown Farmers Market events	N/A	N/A	10	10
Litter picked up by Parks litter crew	N/A	N/A	1,000 bags of litter 830 bulk items	3,000 bags of litter 2500 bulk items

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$1,653,513	\$1,958,658	\$1,979,129	\$2,188,864	11.75%
Supplies	\$131,085	\$206,630	\$209,517	\$220,330	6.63%
Maintenance	\$113,726	\$158,350	\$163,150	\$161,250	1.83%
Services	\$450,870	\$558,075	\$605,699	\$671,198	20.27%
Utilities	\$368,367	\$517,040	\$413,555	\$439,656	-14.97%
Miscellaneous	\$32,666	\$44,354	\$42,334	\$46,284	4.35%
Leases/Rentals	\$201,274	\$177,070	\$177,795	\$202,910	14.59%
Total Expenditures	\$2,951,501	\$3,620,177	\$3,591,179	\$3,930,492	8.57%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Director Parks and Recreation	621	1.00	1.00	1.00	0.00
Parks Maintenance Superintendent	620	1.00	1.00	1.00	0.00
Parks Maintenance Crew Chief	615	7.00	7.00	7.00	0.00
Executive Assistant	616	1.00	1.00	1.00	0.00
Parks Maintenance Worker	612	8.00	8.00	10.00	2.00
Administrative Assistant	94	0.60	0.60	0.60	0.00
Part-Time Workers	93/94	1.15	1.15	1.00	-0.15
Total Department Staff		19.75	19.75	21.60	1.85

Recreation

The Recreation Department provides benefit and enjoyment of parks, programs and activities, utilizing City resources in an effective, efficient and responsive manner. This department does not include activities for the Alan E. Sims Recreation Center, which is funded by the Community Development Corporation.

Department Core Functions

- **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 with 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 Lagoon and provide a variety of aquatic programs and classes.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Recreation Program Participants	24,694	23,999	23,520	23,050
Senior Meals Served	6,346	7,897	4,540	4,540
Senior Memberships Sold	216	255	255	295
Senior Activity Center Visitors	5,191	4,335	4,380	5,000
Lagoon Visitors	27,503	28,207	25,300	24,035
Star Transit Rides	1,362	10,346	10,500	10,500
Athletic Games Played	2,317	2,822	3,000	3,200
Lagoon Season Pass Holders	1,586	2,072	2,195	2,200

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$645,455	\$689,545	\$675,473	\$727,004	5.43%
Supplies	\$86,688	\$81,075	\$85,675	\$96,530	19.06%
Maintenance	\$13,562	\$25,685	\$35,095	\$35,095	36.64%
Services	\$416,842	\$220,785	\$236,815	\$341,675	54.75%
Utilities	\$37,290	\$71,425	\$76,548	\$75,850	6.20%
Miscellaneous	\$39,511	\$52,080	\$53,517	\$62,667	20.33%
Leases/Rentals	\$18,376	\$18,376	\$18,376	\$18,376	0.00%
Total Expenditures	\$1,257,724	\$1,158,971	\$1,181,499	\$1,357,197	17.10%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Recreation Superintendent	620	1.00	0.00	0.00	0.00
Assistant Recreation Superintendent	619	1.00	1.00	1.00	0.00
Aquatics/Athletics Recreation Coordinator	615	1.00	1.00	1.00	0.00
Senior Center Supervisor	617	1.00	1.00	1.00	0.00
Recreation Programmer	614	1.00	1.00	1.00	0.00
PT Senior Center Assistant	95	0.63	0.63	0.78	0.16
Total Department Staff		5.63	4.63	4.78	0.16

Library

The Traphene Hickman 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 Core Functions

- **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, and premier customer service 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.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Library Visitors	110,456	101,679	207,000	227,000
Library Reference Transactions	10,889	18,998	21,000	24,000
Library Items Checked Out	38,915	50,329	55,000	60,000
Library Materials Accessed Electronically	21,853	28,196	40,000	44,000
Public Computer Sessions & Wi-Fi Access	N/A	30,031	65,000	72,000
Library Programs/Classes Attendance	28,726	44,805	49,000	53,000
Library Programs/Classes Conducted	574	519	720	730

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$1,317,702	\$1,532,058	\$1,567,436	\$1,652,556	7.87%
Supplies	\$311,961	\$146,500	\$146,800	\$281,844	92.38%
Maintenance	\$13,044	\$47,190	\$47,190	\$74,270	57.39%
Services	\$327,325	\$345,558	\$361,516	\$367,045	6.22%
Utilities	\$44,490	\$97,437	\$93,469	\$85,475	-12.28%
Miscellaneous	\$26,727	\$35,919	\$35,919	\$38,797	8.01%
Capital Outlay	\$16,075	-	-	-	-
Leases/Rentals	\$15,003	\$13,212	\$19,336	\$19,336	46.35%
Total Expenditures	\$2,072,327	\$2,217,874	\$2,271,666	\$2,519,323	13.59%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Library Director	621	1.00	1.00	1.00	0.00
Assistant Library Director	620	0.00	0.00	1.00	1.00
Library Customer Experience Manager	618	1.00	1.00	0.00	-1.00
Adult Services & Outreach Librarian	617	1.00	1.00	1.00	0.00
Librarian	617	1.00	1.00	1.00	0.00
Teen Librarian	617	1.00	1.00	1.00	0.00
Youth Services Supervisor	616	1.00	1.00	1.00	0.00
Library Systems Supervisor	616	1.00	1.00	1.00	0.00
Library Creative Events Coord.	616	1.00	1.00	1.00	0.00
Communications Specialist	615	1.00	1.00	1.00	0.00
Library Maint. Crew Chief	615	1.00	1.00	1.00	0.00
PT Library Administrative Secretary	614	0.00	0.00	0.50	0.50
FT Library Technology CSR	613	1.00	1.00	1.00	0.00
Lead Library Service Representative	613	1.00	1.00	1.00	0.00
PT Custodian	612	1.00	1.00	0.50	-0.50
Part-Time Adult Services & Outreach Assistant	612	0.42	0.42	0.42	0.00
Part-Time Technical Services Assistant	94	0.75	0.75	0.75	0.00
PT Library Services Technical Assistant	94	0.50	0.50	0.50	0.00
Part-Time Library Assistant	612	0.95	0.95	0.95	0.00
Event Attendant	612	1.50	1.50	0.00	-1.50
Part-Time Event Attendant	612	0.00	0.00	1.50	1.50
Part-Time Teen/Tween Assistant	612	0.50	0.50	0.50	0.00
Part-Time Youth Services Assistant	612	0.50	0.50	0.50	0.00
Part-Time Customer Technology Specialist	94	0.50	0.50	0.50	0.00
Part-Time Library Service Representative	93	2.96	2.96	2.96	0.00
Total Department Staff		21.58	21.58	21.58	0.00

Neighborhood Services

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

Department Core Functions

- **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.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Attend organized neighborhood meetings/events	64	65	54	55
Maintain registered neighborhood dashboard	51	52	52	53
Recognize citizens through Distinctive Character Program	6	6	7	8

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$244,357	\$334,965	\$291,185	\$354,965	5.97%
Supplies	\$15,457	\$21,000	\$19,964	\$21,450	2.14%
Services	\$35,700	\$33,400	\$26,950	\$33,250	-0.45%
Utilities	\$791	\$1,170	-	-	-100.00%
Miscellaneous	\$4,279	\$7,760	\$6,995	\$7,950	2.45%
Total Expenditures	\$300,584	\$398,295	\$345,094	\$417,615	4.85%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Communications & Engagement Manager	619	1.00	1.00	1.00	0.00
Neighborhood Services Manager	619	1.00	1.00	1.00	0.00
Neighborhood Services Coordinator	616	1.00	1.00	1.00	0.00
Total Department Staff		3.00	3.00	3.00	0.00

Planning & Zoning

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

Department Core Functions

- Development Review and Zoning Requests** – Facilitate interdepartmental 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.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Applications for zoning, conditional use permits, plats, site plans, and Zoning Board of Adjustments received	78	54	66	70
Special projects in City Council's Work Plan	Single-Family Scorecard; Adopt West Midtown Plan; Industrial Dev Regulations	Food Trucks; Downtown Streets; Impact Fees study; Thoroughfare Plan; Comprehensive Plan	West Midtown Implementation Plan; Downtown Streets Ph 2; Starting UDC	UDC; Loop 9 Area Plan;
Pre-Application Meetings	54	69	62	62
Planned Development District Applications	7	4	10	10
Zoning Applications	1	1	1	1
Total Acres in Zoning Applications	217	384	150	150
Conditional Use Permit (CUP) Applications	13	19	16	16
New Single Family Lots Created with Preliminary Plats	63	856	175	175
New Residential Lots Created with Final Plats	222	22	313	75

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$460,422	\$563,319	\$488,125	\$606,665	7.69%
Supplies	\$3,545	\$4,859	\$11,614	\$10,686	119.92%
Services	\$12,608	\$120,933	\$109,045	\$159,956	32.27%
Utilities	\$472	\$475	\$475	\$475	0.00%
Miscellaneous	\$6,534	\$12,081	\$13,494	\$14,494	19.97%
Total Expenditures	\$483,581	\$701,667	\$622,753	\$792,276	12.91%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Director of Planning	621	1.00	1.00	1.00	0.00
Assistant Director of Planning	620	0.00	0.00	1.00	1.00
Planning Manager	620	1.00	1.00	0.00	-1.00
Senior Planner	619	1.00	1.00	1.00	0.00
Executive Assistant	616	1.00	1.00	1.00	0.00
Intern/Assistant	95	0.50	0.50	0.50	0.00
Total Department Staff		4.50	4.50	4.50	0.00

Streets & Drainage

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

Department Core Functions

- 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.
- Premier customer service** - Provide excellent customer service and timely responses to citizen requests for service.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Deploy sanding operations at onset of ice storm events	1	1	1	1
Maintain flow of water in creeks and channels by removing debris	100%	60%	40%	50%
Restripe 50% of city-maintained major thoroughfares annually	25%	25%	50%	50%
Routine inspection and maintenance of traffic signals annually	50%	25%	50%	50%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$1,159,172	\$1,260,290	\$1,289,931	\$1,375,028	9.10%
Supplies	\$44,033	\$269,750	\$291,980	\$275,250	2.04%
Maintenance	\$174,768	\$44,000	\$50,000	\$85,000	93.18%
Services	\$134,441	\$178,645	\$173,717	\$177,871	-0.43%
Utilities	\$661,789	\$677,290	\$709,915	\$773,500	14.21%
Miscellaneous	\$10,340	\$19,898	\$23,100	\$31,730	59.46%
Leases/Rentals	\$130,586	\$131,778	\$131,040	\$152,421	15.66%
Total Expenditures	\$2,315,129	\$2,581,651	\$2,669,683	\$2,870,800	11.20%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Street Maintenance Supervisor	617	1.00	1.00	1.00	0.00
Signs and Signals Supervisor	617	1.00	1.00	1.00	0.00
Sr. Drainage Crew Chief	616	1.00	1.00	1.00	0.00
Street Maintenance Crew Chief	615	3.00	3.00	3.00	0.00
Street Maintenance Drainage Crew Chief	614	0.00	0.00	0.00	0.00
Street Maintenance Worker	612	7.00	7.00	7.00	0.00
Signs and Signals Maintenance Worker	612	3.00	3.00	3.00	0.00
Total Department Staff		16.00	16.00	16.00	0.00

Fleet Maintenance

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

Department Core Functions

- **Fleet services and repairs** - Perform maintenance services and repairs to approximately 500 pieces of light, medium and heavy-duty vehicles and construction equipment.
- **Manage and maintain records** - Manage and maintain accurate vehicle, equipment, service, and repair records for all current and newly acquired fleet vehicles and equipment.
- **Manage fuel 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.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
% 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 fleet vehicles & equipment maintained annually	100%	100%	100%	100%
% of fuel managed (procured, inventoried, stored and allocated to the City's Fleet annually)	100%	100%	100%	100%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$292,881	\$303,231	\$304,980	\$330,581	9.02%
Supplies	\$7,304	\$10,776	\$39,305	\$17,430	61.75%
Maintenance	\$6,629	\$9,100	\$9,900	\$11,140	22.42%
Services	\$11,229	\$12,160	\$12,399	\$12,820	5.43%
Utilities	\$9,417	\$15,736	\$17,023	\$16,505	4.89%
Miscellaneous	\$2,487	\$4,417	\$4,470	\$5,860	32.67%
Capital Outlay	-	-	\$14,287	-	-
Leases/Rentals	\$11,842	\$10,096	\$11,842	\$7,318	-27.52%
Total Expenditures	\$341,789	\$365,516	\$414,206	\$401,654	9.89%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Fleet Maintenance Superintendent	618	1.00	1.00	1.00	0.00
Senior Mechanic	616	1.00	1.00	1.00	0.00
Mechanic	614	1.00	1.00	1.00	0.00
Total Department Staff		3.00	3.00	3.00	0.00

Debt Service

Debt Service Fund Summary

The purpose of the Debt Service, or Interest & Sinking 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 to the property tax levy, there are transfers from other funds and entities for the payment of self-supporting debt obligations. The City maintains an Aa1 bond rating from Moody's and an AA rating from S&P.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$1,574,628	\$2,408,086	\$2,408,086	\$3,946,700
Revenues				
Property Taxes	\$10,680,082	\$12,136,894	\$11,937,809	\$12,735,909
Miscellaneous	\$139,697	\$85,000	\$111,000	\$90,000
Transfers In	\$529,700	\$90,250	\$90,250	\$91,950
Intergovernmental Sources	\$2,104,444	\$2,109,769	\$2,109,769	\$2,256,896
Total Revenues	\$13,453,923	\$14,421,913	\$14,248,828	\$15,174,755
Expenditures				
Services	-	-	\$5,920	\$130,000
Miscellaneous	\$3,107	-	\$21,777	-
Debt	\$12,617,358	\$14,279,492	\$12,682,517	\$15,437,300
Total Expenditures	\$12,620,465	\$14,279,492	\$12,710,214	\$15,567,300
Total Revenues Less Expenditures	\$833,458	\$142,421	\$1,538,614	-\$392,545
Ending Fund Balance	\$2,408,086	\$2,550,507	\$3,946,700	\$3,554,155

The City's fund balance goal for the Debt Service Fund is 15% of operating expenditures.

The estimated ending fund balance for **FY25 is 31% of expenditures**.

The estimated ending fund balance for **FY26 is 23% of expenditures**.

Citywide Debt Outstanding - Summary

SUMMARY OF DEBT OUTSTANDING:		Principal	Interest	Total
General Obligation Debt (GO)		54,075,000	16,265,401	70,340,401
Certificates of Obligation (CO)		60,965,000	23,634,254	84,599,254
Taxable Note		8,650,000	1,023,282	9,673,282
Total		123,690,000	40,922,937	164,612,937

Detail by Obligation:				
Bonds	Years	Principal	Interest	Total
CO 2013	3	490,000	29,613	519,613
CO 2014	4	2,195,000	143,456	2,338,456
CO 2015	5	690,000	71,000	761,000
CO 2018	13	4,115,000	955,631	5,070,631
CO 2019	14	4,120,000	963,796	5,083,796
CO 2019T	19	6,280,000	2,379,288	8,659,288
CO 2020	15	6,115,000	1,757,313	7,872,313
CO 2022	17	10,195,000	3,983,350	14,178,350
CO 2023	18	6,500,000	2,894,825	9,394,825
CO 2024	19	10,380,000	5,160,425	15,540,425
CO 2025	20	9,885,000	5,295,558	15,180,558
GO 2015	10	6,255,000	1,208,100	7,463,100
GO 2016	3	5,500,000	230,600	5,730,600
GO 2018	13	3,000,000	697,875	3,697,875
GO 2019	14	7,015,000	1,943,488	8,958,488
GO 2020	15	7,925,000	2,417,525	10,342,525
GO 2021	3	1,870,000	23,688	1,893,688
GO 2022	17	7,590,000	2,965,450	10,555,450
GO 2023	18	14,920,000	6,778,675	21,698,675
TN 2021	2	1,055,000	11,527	1,066,527
TN 2022	4	780,000	80,500	860,500
TN 2025	7	6,815,000	931,255	7,746,255
Total	253	123,690,000	40,922,937	164,612,937
Averages	12	5,622,273	1,860,133	7,482,406

Citywide Debt Outstanding - Bonds Sold, Maturities, and Interest Rates

	Interest Rates	Fiscal Period 'End 09/30/25
Governmental activities: (General Purpose)		
\$24,055,000; 2015 General Obligation Refunding and Improvement Bonds, due Feb. 15, 2035 <i>(Split 93% to 7% between governmental and business-type activities)</i>	.5% - 3.51%	6,050,000
\$19,990,000; 2016 General Obligation Refunding and Improvement Bonds, due Feb. 15, 2028 <i>(Split 82.4% to 17.6% between governmental and business-type activities)</i>	3.00%-5.00%	4,600,000
\$4,135,000; 2018 General Obligation Bonds, due February 15, 2038	3.00% -3.50%	3,000,000
\$8,965,000; 2019 General Obligation Bonds, due February 15, 2039	3.00%-5.00%	7,015,000
\$9,610,000; 2020 General Obligation Bonds, due February 15, 2040	2.50%-5.00%	7,925,000
\$8,600,000; 2021 General Obligation Bonds, due February 15, 2040	2.50%-5.00%	1,870,000
\$8,355,000; 2022 General Obligation Bonds, due February 15, 2042	3.00%-5.00%	7,590,000
\$15,760,000; 2023 General Obligation Bonds, due February 15, 2043	4.00%-5.00%	14,920,000
Total governmental activities - general obligation bonds		\$52,970,000
Business-type activities: (Proprietary - Utility)		
\$24,055,000; 2015 General Obligation Refunding and Improvement Bonds, due Feb. 15, 2035 <i>(Split 93% to 7% between governmental and business-type activities)</i>	.5% - 3.51%	205,000
\$19,990,000; 2016 General Obligation Refunding and Improvement Bonds, due Feb. 15, 2028 <i>(Split 82.4% to 17.6% between governmental and business-type activities)</i>	3.00%-5.00%	900,000
Total business-type activities - general obligation bonds		\$1,105,000
TOTAL GENERAL OBLIGATION BONDS OUTSTANDING		
		\$54,075,000
CERTIFICATES OF OBLIGATION:		
Governmental activities: (General Purpose)		
\$2,065,000; 2013 Certificates of Obligation, due February 15, 2022	2.00%-3.00%	490,000
\$1,730,000; 2015 Certificates of Obligation, due February 15, 2029 <i>(Split 54% to 46% between governmental and business-type activities)</i>	2.00%-4.00%	370,000
\$5,620,000; 2018 Certificates of Obligation, due February 15, 2038 <i>(Split 58.72% to 41.28% between governmental and business-type activities)</i>	3.00%-4.00%	2,415,000
\$5,515,000; 2019 Certificates of Obligation, due February 15, 2034 <i>(Split 32% to 68% between governmental and business-type activities)</i>	3.00%-5.00%	1,205,000
\$7,360,000; 2019 Tax Taxable Certificates of Obligation, due February 15, 2044	3.00%-4.00%	6,280,000
\$7,720,000; 2020 Certificates of Obligation, due February 15, 2040 <i>(Split 67.33% to 32.67% between governmental and business-type activities)</i>	2.50%-5.00%	3,990,000
\$11,210,000; 2022 Certificates of Obligation, due February 15, 2042 <i>(Split 73.68% to 26.32% between governmental and business-type activities)</i>	3.00%-5.00%	7,510,000
\$6,850,000; 2023 Certificates of Obligation, due February 15, 2043 <i>(Split 51.61% to 48.39% between governmental and business-type activities)</i>	4.00%-5.00%	3,355,000
\$10,550,000; 2024 Certificates of Obligation, due February 15, 2044 <i>(Split 68.96% to 31.04% between governmental and business-type activities)</i>	4.00%-5.00%	7,160,000
\$9,885,000; 2025 Certificates of Obligation, due February 15, 2045 <i>(Split 60.39% to 39.61% between governmental and business-type activities)</i>	4.00%-5.00%	5,970,000
Total governmental activities		\$38,745,000
Business-type activities: (Proprietary - Utility)		
\$6,235,000; 2014 Certificates of Obligation, due February 15, 2029	2.75%-3.75%	2,195,000
\$1,730,000; 2015 Certificates of Obligation, due February 15, 2029 <i>(Split 54% to 46% between governmental and business-type activities)</i>	2.00%-4.00%	320,000

\$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%	1,700,000
\$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%	2,915,000
\$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%	2,125,000
\$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%	2,685,000
\$6,850,000; 2023 Certificates of Obligation, due February 15, 2043 (Split 51.61% to 48.39% between governmental and business-type activities)	4.00%-5.00%	3,145,000
\$10,550,000; 2024 Certificates of Obligation, due February 15, 2044 (Split 68.96% to 31.04% between governmental and business-type activities)	4.00%-5.00%	3,220,000
\$9,885,000; 2025 Certificates of Obligation, due February 15, 2045 (Split 60.39% to 39.61% between governmental and business-type activities)	4.00%-5.00%	3,915,000
Total business-type activities		\$22,220,000

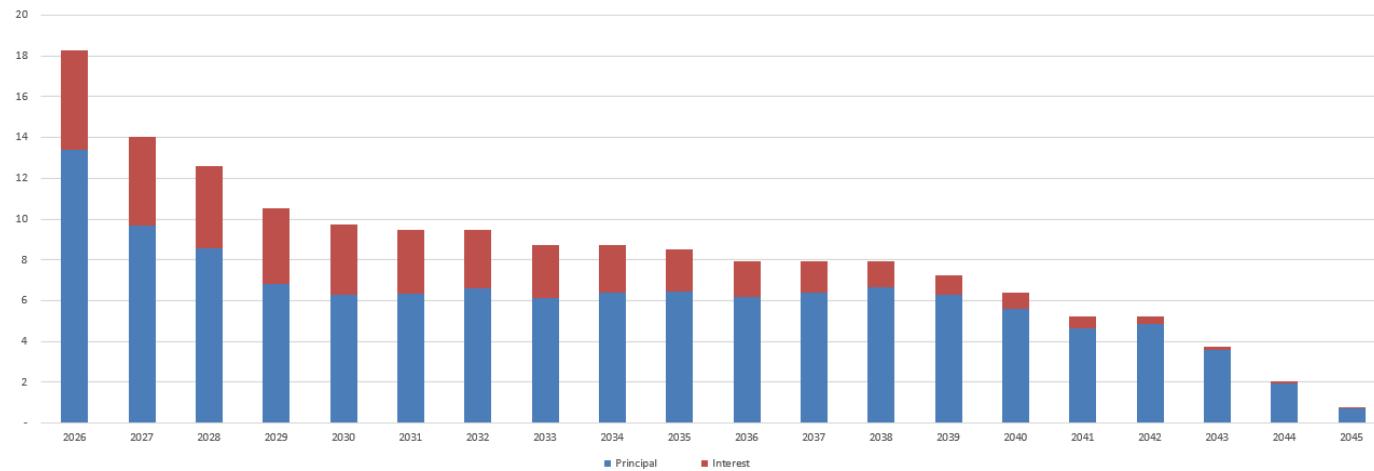
TOTAL CERTIFICATES OF OBLIGATION BONDS OUTSTANDING	\$60,965,000
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TAXABLE NOTE:**Governmental activities: (General Purpose)**

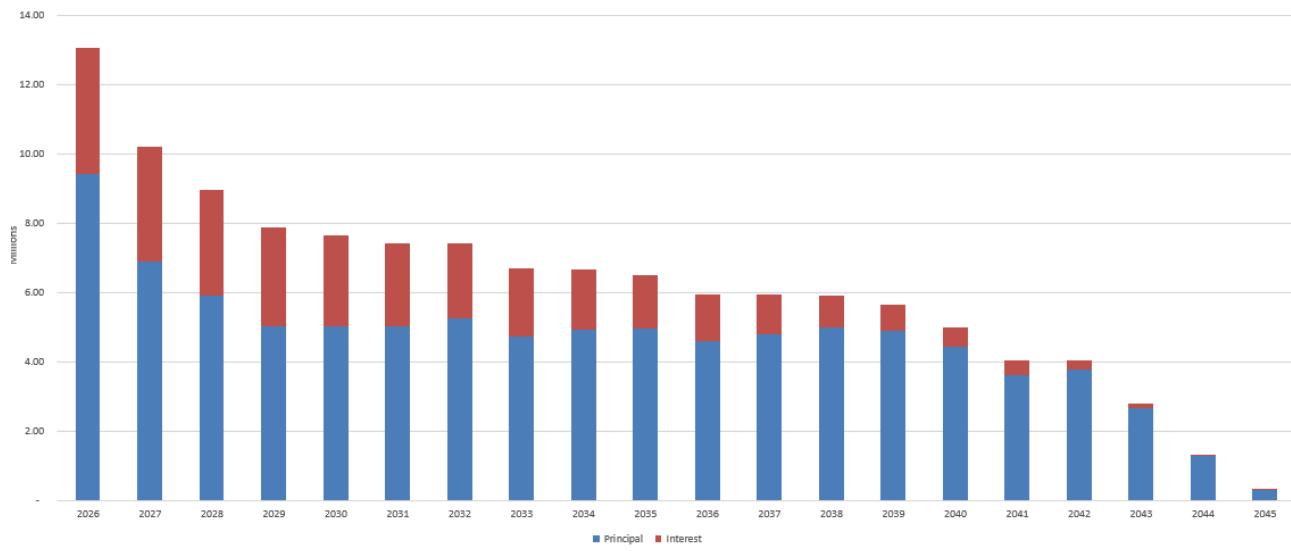
\$3,345,000; 2021 Taxable Note, due February 15, 2027	1.09%	1,055,000
\$1,260,000; 2022 Taxable Note, due February 15, 2029	5.00%	780,000
\$6,815,000; 2025 Taxable Note, due February 15, 2032	5.00%	6,815,000
TOTAL TAXABLE NOTES OUTSTANDING	\$8,650,000	

TOTAL BONDED INDEBTEDNESS (PRINCIPAL)	\$123,690,000
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City-wide Bonded Debt (Principal & Interest)



General Government Debt Paid by Tax Levy



Special Revenue

Public, Educational, and 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 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$824,003	\$661,014	\$661,014	\$775,333
Revenues				
Miscellaneous	\$102,919	\$106,000	\$158,694	\$131,289
Total Revenues	\$102,919	\$106,000	\$158,694	\$131,289
Expenditures				
Capital Outlay	\$265,908	\$200,000	\$44,375	\$20,000
Total Expenditures	\$265,908	\$200,000	\$44,375	\$20,000
Total Revenues Less Expenditures	-\$162,989	-\$94,000	\$114,319	\$111,289
Ending Fund Balance	\$661,014	\$567,014	\$775,333	\$886,622

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 the Cities of Duncanville, DeSoto, and Cedar Hill.

Department Core Functions

- **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.
- **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.
- **Provide excellent customer service** - Provide prompt and professional service to citizens, customers, and volunteers.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
# of Animals Served (includes wildlife and DOA animals)	6,387	6,676	6,900	7,000
# of In-Person Citizens Inquires & Services (In Shelter Only)	17,378	17,800	18,000	18,300
# of Positive Outcomes (live releases via adoption, foster or reclaims)	3,728	4,144	3,672	3,644
Medical Services Provided to Animals \$	\$24,800	\$26,008	\$29,430	\$32,079
# of Volunteer Hours	4,017	4,001	4,900	5,000
# of in house spay/neuter	1,970	1,810	1,800	1,900

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$402,645	\$259,912	\$259,912	\$273,021
Revenues				
Miscellaneous	\$90,747	\$51,000	\$40,000	\$54,000
Charges For Services	\$59,760	\$73,050	\$60,300	\$64,600
Intergovernmental Sources	\$1,147,500	\$1,224,400	\$1,224,400	\$1,284,030
Total Revenues	\$1,298,007	\$1,348,450	\$1,324,700	\$1,402,630
Expenditures				
Personnel	\$857,887	\$910,402	\$838,795	\$956,258
Supplies	\$220,353	\$186,468	\$196,880	\$191,286
Maintenance	\$32,122	\$41,892	\$42,892	\$42,326
Services	\$84,808	\$86,582	\$72,833	\$93,232
Utilities	\$47,669	\$54,173	\$53,307	\$52,455
Miscellaneous	\$10,994	\$14,890	\$9,440	\$15,075
Leases/Rentals	\$2,799	\$7,194	\$7,194	\$13,765
Debt	\$4,408	-	-	-
Transfers-Out	\$179,700	\$90,250	\$90,250	\$91,950
Total Expenditures	\$1,440,740	\$1,391,851	\$1,311,591	\$1,456,347
Total Revenues Less Expenditures	-\$142,733	-\$43,401	\$13,109	-\$53,717
Ending Fund Balance	\$259,912	\$216,511	\$273,021	\$219,304

The City's fund balance goal for the Animal Shelter Fund is 25% of budgeted expenditures.

The estimated ending fund balance for **FY25 is 21% of expenditures.**

The estimated ending fund balance for **FY26 is 15% of expenditures.**

Debt Schedule

Tri-City Animal Shelter Debt Schedule (After 2016 Refunding)					
FY	Principal	Interest	Total	DeSoto	Duncanville
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	335,000	25,625	360,625	180,313	180,313

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

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Animal Services Manager	620	1.00	1.00	1.00	0.00
Animal Services Assistant Manager	618	1.00	1.00	1.00	0.00
Volunteer and Marketing Coordinator	613	1.00	1.00	1.00	0.00
FT Administrative Secretary	613	0.50	0.50	0.50	0.00
Foster & Placement Partner	613	1.00	1.00	1.00	0.00
Shelter Attendant	612	7.50	7.50	7.50	0.00
Part Time Shelter Attendant (Grant Funded)	612	1.00	0.00	0.00	0.00
Total Department Staff		13.00	12.00	12.00	0.00

Hotel Occupancy Tax Fund

This fund is supported by a hotel occupancy tax paid by visitors to Cedar Hill that rent rooms in hotels. The combined hotel occupancy tax rate is 13%. The State of Texas receives 6%, and the City of Cedar Hill collects 7%. Expenditures in this fund support initiatives and programs that advance Cedar Hill's Destination Plan.

Department Core Functions

- **Destination Development** - Plan, develop, and implement programs, projects, and experiences to develop a distinctive visitor experience in Cedar Hill in alignment with the City's Destination Plan.
- **Destination Marketing** - Promote Cedar Hill as a destination to a diverse audience using a wide variety of mediums, including digital and print advertising, website, social media, etc.
- **Stakeholder Engagement & Customer Service** - Establish and maintain productive relationships with strategic partners that help create the visitor experience in Cedar Hill, including local businesses, downtown merchants, nature corridor partners, and other organizations.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Print & Digital Advertising Placements	N/A	N/A	17	17
Hotel Visit Widget Kiosks	N/A	N/A	3	3
Destination Advisory Board Outreach Opportunities	N/A	N/A	8	8
Downtown Programming	N/A	N/A	4	4
Annual Stakeholder Survey	N/A	N/A	1	1

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$1,205,384	\$1,455,569	\$1,455,569	\$1,387,742
Revenues				
Miscellaneous	\$57,900	\$33,000	\$36,808	\$27,606
Other Taxes	\$459,215	\$525,000	\$475,000	\$475,000
Total Revenues	\$517,115	\$558,000	\$511,808	\$502,606
Expenditures				
Personnel	\$23,285	\$250,108	\$228,130	\$221,877
Supplies	\$13,183	\$43,320	\$33,300	\$33,300
Services	\$226,198	\$312,013	\$293,385	\$347,714
Utilities	\$193	\$1,533	\$80	\$1,415
Miscellaneous	\$4,069	\$24,740	\$24,740	\$24,917
Total Expenditures	\$266,929	\$631,714	\$579,635	\$629,223
Total Revenues Less Expenditures	\$250,185	-\$73,714	-\$67,827	-\$126,617
Ending Fund Balance	\$1,455,569	\$1,381,855	\$1,387,742	\$1,261,125

The City's fund balance goal for the Hotel Occupancy Tax Fund is 25% of budgeted revenues.

The estimated ending fund balance for **FY25 is 271% of revenues**.

The estimated ending fund balance for **FY26 is 251% of revenues**.

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Director of Customer & Visitor Experience	620	1.00	1.00	0.00	-1.00
Tourism Destination Manager	619	0.00	0.00	1.00	1.00
Destination Marketing Manager	618	1.00	1.00	0.00	-1.00
Senior Communications Specialist	616	0.00	0.00	1.00	1.00
Total Department Staff		2.00	2.00	2.00	0.00

Crime Control & Prevention District

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 voters in a general election held on November 06, 2012. The sales tax was renewed by voters on November 7, 2017 for a period of 15 years.

Department Core Functions

- 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 the Local Government Code.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Meet and problem solve with neighborhood watch groups, businesses, and CHISD	33	46	59	53
Conduct Citizens Training	1	2	1	1
# of Community Awareness Events	120	82	101	124

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$1,140,715	\$1,259,147	\$1,259,147	\$1,167,958
Revenues				
Miscellaneous	\$41,494	\$20,000	\$12,248	\$18,000
Sales Tax	\$1,397,732	\$1,360,000	\$1,380,141	\$1,380,000
Fines	\$45,384	\$50,000	\$42,000	\$50,000
Total Revenues	\$1,484,610	\$1,430,000	\$1,434,389	\$1,448,000
Expenditures				
Personnel	\$769,549	\$909,994	\$824,467	\$960,760
Supplies	\$15,450	\$32,200	\$32,200	\$37,750
Maintenance	\$21,419	\$69,625	\$70,575	\$82,275
Services	\$467,382	\$551,955	\$471,058	\$595,650
Utilities	\$26,134	\$23,088	\$27,883	\$23,461
Miscellaneous	\$20,362	\$33,500	\$33,500	\$41,600
Leases/Rentals	\$42,576	\$45,567	\$65,895	\$28,637
Debt	\$3,306	-	-	-
Total Expenditures	\$1,366,178	\$1,665,929	\$1,525,578	\$1,770,133
Total Revenues Less Expenditures	\$118,432	-\$235,929	-\$91,189	-\$322,133
Ending Fund Balance	\$1,259,147	\$1,023,218	\$1,167,958	\$845,825

The City's fund balance goal for the Crime Control & Prevention District is 25% of budgeted revenues.

The estimated ending fund balance for **FY25 is 81% of revenues**.

The estimated ending fund balance for **FY26 is 58% of revenues**.

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Police Sergeant (PACT)	830	1.00	1.00	1.00	0.00
Police Corporal (PACT)	825	1.00	1.00	1.00	0.00
Police Officer (PACT)	820	4.00	4.00	4.00	0.00
Total Department Staff		6.00	6.00	6.00	0.00

Regional Fire Training

This is a Special Revenue Fund to account for resources from the participating cities in the regional fire training program. The cities of Duncanville, Desoto, Lancaster and Cedar Hill contribute to the training program once a year to support regional training efforts. For FY26, the salary and benefits for the Regional Fire Training Officer were moved to this fund to more clearly account for the cost of the program. Each city will contribute \$63,882 for FY26.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$19,913	\$37,121	\$37,121	\$37,703
Revenues				
Miscellaneous	\$4,572	\$300	\$582	\$437
Transfers In	\$13,650	\$15,000	-	-
Intergovernmental Sources	\$40,950	\$45,000	\$60,000	\$255,528
Total Revenues	\$59,172	\$60,300	\$60,582	\$255,965
Expenditures				
Personnel	-	-	-	\$185,285
Services	-	\$10,000	\$10,000	\$10,000
Miscellaneous	\$41,964	\$50,000	\$50,000	\$60,243
Total Expenditures	\$41,964	\$60,000	\$60,000	\$255,528
Total Revenues Less Expenditures	\$17,208	\$300	\$582	\$437
Ending Fund Balance	\$37,121	\$37,421	\$37,703	\$38,140

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Fire Training Officer*	950	0,00	0,00	1,00	1,00
Total Department Staff		0,00	0,00	1,00	1,00

*The Fire Training Officer was moved from the General Fund Fire Department in FY26.

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 solid waste and tree mitigation fees established by city ordinance. Expenditures from this fund provide for solid waste collection, landscaping, mowing, beautification projects, and tree preservation. The City contracts with WM for curbside trash, recycling, bulky item and brush collection. A portion of residential billed services is retained in this fund to support landscape and beautification projects.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$2,281,232	\$2,576,280	\$2,576,280	\$3,311,310
Revenues				
Miscellaneous	\$126,851	\$60,000	\$86,350	\$49,763
Charges For Services	\$3,649,873	\$4,315,000	\$4,753,181	\$4,281,000
Total Revenues	\$3,776,724	\$4,375,000	\$4,839,531	\$4,330,763
Expenditures				
Supplies	\$5,469	\$2,000	\$3,217	\$3,000
Maintenance	\$194,907	\$225,000	\$225,000	\$425,000
Services	\$3,022,863	\$3,519,093	\$3,419,984	\$3,518,410
Utilities	\$619	\$800	\$800	\$800
Miscellaneous	\$7,818	\$14,000	\$14,000	\$21,000
Capital Outlay	-	\$4,000	\$4,000	\$561,000
Transfers-Out	\$250,000	\$250,000	\$437,500	\$437,500
Total Expenditures	\$3,481,676	\$4,014,893	\$4,104,501	\$4,966,710
Total Revenues Less Expenditures	\$295,048	\$360,107	\$735,030	-\$635,947
Ending Fund Balance	\$2,576,280	\$2,936,387	\$3,311,310	\$2,675,363

The City's fund balance goal for the Landscape Beautification Fund is 25% of budgeted revenues.

The estimated ending fund balance for **FY25 is 68% of revenues.**

The estimated ending fund balance for **FY26 is 62% of revenues.**

Tax Increment Financing Zone

A tax increment financing fund for the Zone (the "TIF Fund"), sometimes referred to as a TIRZ, was established on December 13, 2016, by Ordinance No. 2016-607 of the City Council in accordance with Section 311 of the Texas Tax Code. Revenues come from 75% of the growth in property tax revenues from properties located inside the TIF zone and expenditures fund projects and programs within the zone.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$2,209,826	\$3,477,234	\$3,477,234	\$4,318,408
Revenues				
Miscellaneous	\$118,867	\$30,000	\$148,000	\$145,000
Other Taxes	\$1,148,541	\$978,529	\$693,174	\$1,013,991
Total Revenues	\$1,267,408	\$1,008,529	\$841,174	\$1,158,991
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$1,267,408	\$1,008,529	\$841,174	\$1,158,991
Ending Fund Balance	\$3,477,234	\$4,485,763	\$4,318,408	\$5,477,399

Library Donation Fund

This is a Non-Major Special Revenue Fund established to record donations and grants made to the Traphene Hickman Public Library. The donations and grants made to the Library are typically specific in nature and are required to be spent for Library programming, equipment or materials.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$11,888	-\$3,597	-\$3,597	\$403
Revenues				
Miscellaneous	\$149,007	\$12,800	\$14,600	\$7,100
Intergovernmental Sources	\$5,050	\$5,400	\$5,400	-
Total Revenues	\$154,057	\$18,200	\$20,000	\$7,100
Expenditures				
Supplies	\$478	-	\$16,000	-
Services	\$169,064	-	-	\$7,000
Total Expenditures	\$169,542	-	\$16,000	\$7,000
Total Revenues Less Expenditures	-\$15,485	\$18,200	\$4,000	\$100
Ending Fund Balance	-\$3,597	\$14,603	\$403	\$503

Police Forfeiture Fund - State

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

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$115,958	\$121,840	\$121,840	\$102,258
Revenues				
Miscellaneous	\$5,882	\$13,000	\$1,518	\$1,138
Total Revenues	\$5,882	\$13,000	\$1,518	\$1,138
Expenditures				
Miscellaneous	-	\$46,100	\$21,100	\$21,100
Total Expenditures	-	\$46,100	\$21,100	\$21,100
Total Revenues Less Expenditures	\$5,882	-\$33,100	-\$19,582	-\$19,962
Ending Fund Balance	\$121,840	\$88,740	\$102,258	\$82,296

Police Forfeiture Fund - Federal

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 to one-time public safety expenditures.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$210,556	\$192,813	\$192,813	\$176,999
Revenues				
Miscellaneous	\$67,329	\$31,000	\$36,676	\$28,007
Total Revenues	\$67,329	\$31,000	\$36,676	\$28,007
Expenditures				
Miscellaneous	\$85,072	\$52,490	\$52,490	\$52,490
Total Expenditures	\$85,072	\$52,490	\$52,490	\$52,490
Total Revenues Less Expenditures	-\$17,743	-\$21,490	-\$15,814	-\$24,483
Ending Fund Balance	\$192,813	\$171,323	\$176,999	\$152,516

JPL Nature Corridor Permanent Fund

The purpose of this fund is to provide 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 JPL asset and which benefit all citizens of Cedar Hill. The Permanent Fund was established to benefit all citizens of Cedar Hill through the 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 and 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$20,151,319	\$21,122,352	\$21,122,352	\$21,884,195
Revenues				
Miscellaneous	\$1,062,555	\$501,000	\$972,929	\$729,696
Total Revenues				
	\$1,062,555	\$501,000	\$972,929	\$729,696
Expenditures				
Transfers-Out	\$91,522	\$211,086	\$211,086	\$243,230
Total Expenditures				
	\$91,522	\$211,086	\$211,086	\$243,230
Total Revenues Less Expenditures				
	\$971,033	\$289,914	\$761,843	\$486,466
Ending Fund Balance	\$21,122,352	\$21,412,266	\$21,884,195	\$22,370,661

JPL Nature Corridor Opportunity Fund

This fund is a Special Revenue Fund of the City. In March 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$442,662	\$558,235	\$558,235	\$790,824
Revenues				
Miscellaneous	\$24,051	\$18,050	\$21,503	\$16,128
Transfers In	\$91,522	\$211,086	\$211,086	\$243,230
Total Revenues	\$115,573	\$229,136	\$232,589	\$259,358
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$115,573	\$229,136	\$232,589	\$259,358
Ending Fund Balance	\$558,235	\$787,371	\$790,824	\$1,050,182

Economic Development Incentive Fund

This Special Revenue Fund was established with a one-time appropriation from the General Fund in FY2017 for the purposes allowed under Chapter 380 of the Texas Local Government Code. The Economic Development Incentive Fund will be utilized under policy initiatives as established by City Council related to Economic Development programs and initiatives.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$317,921	\$331,517	\$331,517	\$335,678
Revenues				
Miscellaneous	\$13,596	\$7,000	\$4,161	\$3,121
Total Revenues	\$13,596	\$7,000	\$4,161	\$3,121
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$13,596	\$7,000	\$4,161	\$3,121
Ending Fund Balance	\$331,517	\$338,517	\$335,678	\$338,799

Municipal Court Special Revenue Funds

These special revenue funds are used to account for specific-purpose fees collected through Cedar Hill Municipal Court. Their use is restricted by statute to certain categories of expenditures.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$85,810	\$114,013	\$114,013	\$164,948
Revenues				
Miscellaneous	\$4,153	\$1,500	\$2,587	\$3,134
Charges For Services	-	-	\$11,000	\$46,500
Fines	\$50,311	\$46,500	\$66,873	\$47,950
Total Revenues	\$54,464	\$48,000	\$80,460	\$97,584
Expenditures				
Supplies	\$1,109	-	\$1,967	\$11,500
Maintenance	\$10,247	\$10,250	\$12,653	\$10,250
Services	-	-	-	\$13,827
Miscellaneous	-	-	-	\$3,000
Capital Outlay	\$14,905	\$14,905	\$14,905	-
Total Expenditures	\$26,262	\$25,155	\$29,525	\$38,577
Total Revenues Less Expenditures	\$28,203	\$22,845	\$50,935	\$59,007
Ending Fund Balance	\$114,013	\$136,858	\$164,948	\$223,955

Public Safety Grants Fund

The Public Safety Grants Fund receives and accounts for investments in targeted financial support directly to public safety departments to advance emergency response, crime prevention, and public protection initiatives.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues				
Intergovernmental Sources	-	-	\$177,714	\$50,000
Total Revenues	-	-	\$177,714	\$50,000
Expenditures				
Personnel	-	-	\$2,402	-
Supplies	-	-	\$95,932	-
Miscellaneous	-	-	\$3,500	\$40,000
Capital Outlay	-	-	\$34,213	\$10,000
Leases/Rentals	-	-	\$41,667	-
Total Expenditures	-	-	\$177,714	\$50,000
Total Revenues Less Expenditures	-	-	-	-
Ending Fund Balance	-	-	-	-

Community Service Grants Fund

The Community Service Grants Fund receives targeted financial support for investments in infrastructure development such as the library, parks, trails, and community centers and initiatives that foster social cohesion within the community that enhances quality of life for residents.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	-	-	-	-
Revenues				
Intergovernmental Sources	-	-	\$26,500	\$25,650
Total Revenues	-	-	\$26,500	\$25,650
Expenditures				
Miscellaneous	-	-	\$26,500	\$25,650
Total Expenditures	-	-	\$26,500	\$25,650
Total Revenues Less Expenditures	-	-	-	-
Ending Fund Balance	-	-	-	-

Public Improvement Districts

High Pointe Public Improvement District

In 1998, the residents of High Pointe's subdivision petitioned to become the city's first public improvement district, or PID. The High Pointe PID was created on October 13, 1998 and is funded by an 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 boundaries 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 for by those who most benefit from them.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$858,681	\$900,749	\$900,749	\$978,479
Revenues				
Miscellaneous	\$76,635	\$38,000	\$57,950	\$46,450
Property Assessments	\$799,572	\$789,800	\$822,160	\$810,000
Total Revenues	\$876,207	\$827,800	\$880,110	\$856,450
Expenditures				
Supplies	\$289,363	\$7,100	\$177,730	\$310,500
Maintenance	\$251,673	\$290,000	\$296,500	\$208,000
Services	\$239,652	\$127,937	\$192,710	\$216,424
Utilities	\$60,527	\$55,000	\$55,000	\$51,924
Miscellaneous	\$695	\$2,000	\$1,600	\$1,100
Capital Outlay	-\$7,771	\$317,500	\$60,000	-
Leases/Rentals	-	\$850	\$18,840	\$18,900
Total Expenditures	\$834,138	\$800,387	\$802,380	\$806,848
Total Revenues Less Expenditures	\$42,068	\$27,413	\$77,730	\$49,602
Ending Fund Balance	\$900,749	\$928,162	\$978,479	\$1,028,081

The City's fund balance goal for the Public Improvement Districts is 15% of budgeted revenues.

The estimated ending fund balance for **FY25 is 111% of revenues.**

The estimated ending fund balance for **FY26 is 120% of revenues.**

Waterford Oaks PID

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, is funded through an 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 for by those who most benefit from them.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$477,438	\$554,989	\$554,989	\$508,234
Revenues				
Miscellaneous	\$33,671	\$15,300	\$15,300	\$10,000
Property Assessments	\$236,200	\$247,000	\$263,348	\$263,000
Total Revenues	\$269,871	\$262,300	\$278,648	\$273,000
Expenditures				
Supplies	\$17,220	\$5,800	\$4,700	\$5,000
Maintenance	\$59,867	\$116,000	\$63,500	\$72,500
Services	\$74,869	\$100,003	\$101,403	\$137,568
Utilities	\$13,073	\$14,000	\$14,400	\$12,486
Miscellaneous	\$2,826	\$7,500	\$8,000	\$10,000
Capital Outlay	\$22,264	\$117,000	\$115,000	\$112,000
Leases/Rentals	\$2,201	\$2,400	\$18,400	\$19,000
Total Expenditures	\$192,320	\$362,703	\$325,403	\$368,554
Total Revenues Less Expenditures	\$77,551	-\$100,403	-\$46,755	-\$95,554
Ending Fund Balance	\$554,989	\$454,586	\$508,234	\$412,680

The City's fund balance goal for the Public Improvement Districts is 15% of budgeted revenues.

The estimated ending fund balance for **FY25 is 182% of revenues.**

The estimated ending fund balance for **FY26 is 151% of revenues.**

Winding Hollow PID

In 2015, the residents of Winding Hollow subdivision petitioned to become the City's third public improvement district, or 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 for by those who most benefit from them. The source of funding for the Winding Hollow PID is an assessment of \$0.10 per every \$100 of taxable value.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$105,000	\$115,775	\$115,775	\$110,823
Revenues				
Miscellaneous	\$5,615	\$3,000	\$1,200	\$1,500
Property Assessments	\$72,744	\$72,300	\$78,378	\$77,500
Total Revenues	\$78,359	\$75,300	\$79,578	\$79,000
Expenditures				
Supplies	\$9,028	\$855	\$925	\$30,400
Maintenance	\$16,203	\$23,300	\$22,800	\$23,500
Services	\$39,086	\$34,357	\$44,730	\$48,665
Utilities	\$2,663	\$3,230	\$3,275	\$3,150
Miscellaneous	\$603	\$800	\$300	\$500
Capital Outlay	-	\$17,500	\$5,000	-
Leases/Rentals	-	-	\$7,500	\$7,500
Total Expenditures	\$67,583	\$80,042	\$84,530	\$113,715
Total Revenues Less Expenditures	\$10,775	-\$4,742	-\$4,952	-\$34,715
Ending Fund Balance	\$115,775	\$111,033	\$110,823	\$76,108

The City's fund balance goal for the Public Improvement Districts is 15% of budgeted revenues.

The estimated ending fund balance for **FY25 is 139% of revenues.**

The estimated ending fund balance for **FY26 is 96% of revenues.**

Windsor Park PID

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 for 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$210,296	\$259,782	\$259,782	\$218,198
Revenues				
Miscellaneous	\$11,734	\$5,000	\$5,000	\$3,500
Property Assessments	\$143,039	\$143,850	\$153,281	\$153,850
Total Revenues	\$154,773	\$148,850	\$158,281	\$157,350
Expenditures				
Supplies	\$6,180	\$1,700	\$1,070	\$1,800
Maintenance	\$41,209	\$35,000	\$46,275	\$64,000
Services	\$45,087	\$43,683	\$45,052	\$62,535
Utilities	\$1,411	\$3,000	\$2,800	\$3,300
Miscellaneous	\$2,389	\$4,300	\$3,700	\$2,800
Capital Outlay	\$8,788	\$157,500	\$91,518	\$150,000
Leases/Rentals	\$222	\$1,350	\$9,450	\$9,500
Total Expenditures	\$105,287	\$246,533	\$199,865	\$293,935
Total Revenues Less Expenditures	\$49,486	-\$97,683	-\$41,584	-\$136,585
Ending Fund Balance	\$259,782	\$162,099	\$218,198	\$81,613

The City's fund balance goal for the Public Improvement Districts is 15% of budgeted revenues.

The estimated ending fund balance for **FY25 is 138% of revenues.**

The estimated ending fund balance for **FY26 is 52% of revenues.**

Cedar Crest PID

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 for 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$254,973	\$274,534	\$274,534	\$357,667
Revenues				
Miscellaneous	\$12,375	\$6,000	\$4,700	\$3,500
Property Assessments	\$171,723	\$172,895	\$185,821	\$180,895
Total Revenues	\$184,098	\$178,895	\$190,521	\$184,395
Expenditures				
Supplies	\$97,628	\$5,000	\$24,650	\$5,500
Maintenance	\$10,943	\$18,500	\$17,229	\$31,000
Services	\$36,691	\$18,090	\$18,104	\$35,716
Utilities	\$1,851	\$3,025	\$3,025	\$3,150
Miscellaneous	\$941	\$3,900	\$3,250	\$1,700
Capital Outlay	\$14,810	\$107,500	\$40,000	\$40,000
Leases/Rentals	\$1,672	\$800	\$1,130	\$8,700
Total Expenditures	\$164,537	\$156,815	\$107,388	\$125,766
Total Revenues Less Expenditures	\$19,561	\$22,080	\$83,133	\$58,629
Ending Fund Balance	\$274,534	\$296,614	\$357,667	\$416,296

The City's fund balance goal for the Public Improvement Districts is 15% of budgeted revenues.

The estimated ending fund balance for **FY25 is 188% of revenues.**

The estimated ending fund balance for **FY26 is 226% of revenues.**

Fiduciary Fund

Police Pension Fund

This is a 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 plan's funding status at desired levels. An actuarial study is completed every two years, and the fund is managed by Wells Fargo. There are currently 5 annuitants in the Police Pension Program.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$84,755	\$89,652	\$89,652	\$79,241
Revenues				
Miscellaneous	\$16,765	\$3,000	\$1,589	\$1,192
Total Revenues	\$16,765	\$3,000	\$1,589	\$1,192
Expenditures				
Personnel	\$10,368	\$10,500	\$10,500	\$10,500
Services	\$1,500	\$1,500	\$1,500	\$1,575
Total Expenditures	\$11,868	\$12,000	\$12,000	\$12,075
Total Revenues Less Expenditures	\$4,897	-\$9,000	-\$10,411	-\$10,883
Ending Fund Balance	\$89,652	\$80,652	\$79,241	\$68,358

COMMUNITY DEVELOPMENT CORPORATION

Community Development Corporation

The Community Development Corporation (CDC) funds the operations of four departments: the Alan E. Sims Recreation Center, CDC Administration, Trails, and Valley Ridge Park. The CDC 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 applying it towards capital projects benefiting city 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$7,346,402	\$7,867,756	\$7,867,756	\$8,765,794
Revenues				
Miscellaneous	\$549,120	\$263,000	\$337,825	\$279,000
Sales Tax	\$5,632,031	\$5,450,000	\$5,524,244	\$5,525,000
Charges For Services	\$430,411	\$493,000	\$483,000	\$485,000
Total Revenues	\$6,611,561	\$6,206,000	\$6,345,069	\$6,289,000
Expenditures				
Personnel	\$2,017,398	\$2,252,578	\$2,252,342	\$2,476,690
Supplies	\$182,256	\$237,980	\$253,441	\$256,330
Maintenance	\$337,945	\$527,392	\$538,015	\$618,815
Services	\$507,975	\$653,675	\$708,473	\$448,883
Utilities	\$358,217	\$351,705	\$386,282	\$421,304
Miscellaneous	\$36,534	\$61,096	\$56,213	\$72,186
Capital Outlay	-	\$36,000	-	-
Leases/Rentals	\$14,156	\$15,360	\$15,360	\$63,393
Debt	\$937,444	\$940,644	\$940,644	\$1,088,396
Transfers-Out	\$1,698,281	\$296,261	\$296,261	\$350,000
Total Expenditures	\$6,090,206	\$5,372,691	\$5,447,031	\$5,795,997
Total Revenues Less Expenditures	\$521,356	\$833,309	\$898,038	\$493,003
Ending Fund Balance	\$7,867,758	\$8,701,065	\$8,765,794	\$9,258,797

The City's fund balance goal for the Community Development Corporation Fund is 25% of budgeted revenues.

The estimated ending fund balance for **FY25 is 138% of revenues**.

The estimated ending fund balance for **FY26 is 147% of revenues**.

Personnel Summary

Dept	Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Admin	Nature & Open Space Coordinator	615	1.00	1.00	1.00	0.00
VR	Assistant Parks Superintendent	619	0.00	0.00	1.00	1.00
VR	Parks Supervisor	618	1.00	1.00	0.00	-1.00
VR	Park Athletic Foreman	617	1.00	0.00	0.00	0.00
VR	Parks Maintenance Crew Chief	615	0.00	1.00	1.00	0.00
VR	Irrigation Technician	614	1.00	0.00	0.00	0.00
VR	Parks Maintenance Worker	612	4.00	5.00	5.00	0.00
AESRC	Recreation Superintendent	620	0.00	1.00	1.00	0.00
AESRC	Recreation Center Manager	618	1.00	1.00	1.00	0.00
AESRC	Recreation Center Assistant Manager	617	1.00	1.00	0.00	-1.00
AESRC	Recreation Programs Supervisor	617	0.00	0.00	1.00	1.00
AESRC	Health and Wellness Coordinator	616	1.00	1.00	1.00	0.00
AESRC	Membership Services Coordinator	616	1.00	1.00	1.00	0.00
AESRC	Event Coordinator	615	1.00	1.00	1.00	0.00
AESRC	Marketing/Special Events Coordinator	615	1.00	1.00	0.00	-1.00
AESRC	Special Events Coordinator	615	0.00	0.00	1.00	1.00
AESRC	Building Maintenance Crew Chief	615	1.00	1.00	1.00	0.00
AESRC	Recreation Programmer	614	1.00	1.00	1.00	0.00
AESRC	Fitness Programmer	614	0.00	1.00	1.00	0.00
AESRC	Administrative Secretary	613	1.00	1.00	1.00	0.00
AESRC	Health & Wellness Services Lead	612	1.00	0.00	0.00	0.00
AESRC	Event Lead	612	1.00	1.00	1.00	0.00
AESRC	Building & Custodial Attendant	612	2.00	2.00	2.00	0.00
AESRC	55+ Citizen Services Outreach Liaison	94	0.58	0.58	0.58	0.00
AESRC	Summer Camp Counselor	93	1.92	1.92	1.60	-0.32
AESRC	Part-Time Attendant	93	8.50	8.50	8.63	0.13
AESRC	Part-Time Building & Custodial Attendant	93	1.50	1.50	1.50	0.00
AESRC	Part-Time Therapeutic Specialist	95	0.00	0.63	0.63	0.00
Total CDC-Funded Staff			32.50	35.13	34.93	-0.20

Debt Schedule

FY	AES RC SERIES 2011	1382 Trail SERIES 2018	Senior Design SERIES 2025	ANNUAL TOTAL
26	706,400	230,800	151,196	1,088,396
27	706,906	231,075	155,300	1,093,281
28	710,203	231,200	151,725	1,093,128
29	-	226,250	153,012	379,262
30	-	226,225	154,025	380,250
31	-	230,975	154,762	385,737
32	-	230,269	150,362	380,631
33	-	229,175	150,825	380,000
34	-	227,919	151,237	379,156
35	-	226,250	151,612	377,862
36	-	229,075	151,737	380,812
37	-	226,638	151,612	378,250
38	-	228,938	151,787	380,725
39			152,287	152,287
40			152,587	152,587
41			152,531	152,531
42			152,112	152,112
43			151,312	151,312
44			155,012	155,012
45			153,375	153,375
Total	2,123,509	2,974,788	3,048,408	8,146,705

Program Requests

Rank	Requesting Department	Project Name	Capital Component	Total Cost	Board Rec
1	City Council	Senior Center Addition Design (debt payment)		153,000	Y
2	(435) AES RC	Replace Roof on AES RC - Set Aside Y5	120,948	120,948	Y
3	(435) AES RC	Upgrade Indoor/Outdoor Camera System	43,460	43,460	Y
4	(415) Valley Ridge	Replace Valley Ridge Park Fencing	185,000	185,000	Y
5	(435) AES RC	Replace Alan E. Sims Recreation Center Gym flooring	240,000	240,000	Y
6	(400) Administration	Singleton Conservation Plan		80,000	Y
Total Programs Requested			589,408	822,408	

CDC Capital Fund

The Community Development Corporation Capital Fund was created to record expenditures for capital projects funded by the CDC that may span more than one year. Revenue for this fund comes primarily from transfers from the CDC operating fund as the CDC board approves project funding.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$5,526,754	\$3,653,605	\$3,653,605	\$3,477,866
Revenues				
Miscellaneous	\$72,113	-	\$40,000	\$30,000
Transfers In	\$1,698,281	\$296,261	\$296,261	\$350,000
Total Revenues	\$1,770,394	\$296,261	\$336,261	\$380,000
Expenditures				
Supplies	\$8,059	-	\$119,261	\$44,000
Maintenance	\$5,050	-	-	\$185,000
Miscellaneous	\$190	-	-	-
Capital Outlay	\$3,630,244	\$296,261	\$392,739	\$2,103,000
Total Expenditures	\$3,643,543	\$296,261	\$512,000	\$2,332,000
Total Revenues Less Expenditures	-\$1,873,149	-	-\$175,739	-\$1,952,000
Ending Fund Balance	\$3,653,605	\$3,653,605	\$3,477,866	\$1,525,866

CDC Capital Project Fund Allocation Summary

Department	Project Name	Prior Year Carryover	FY2026 Projects
(435) AES RC	Replace Roof on AESRC - Set-Aside Y5	483,792	120,948
(435) AES RC	Upgrade Indoor/Outdoor Camera System		43,460
(415) Valley Ridge	Replace Valley Ridge Park Fencing		185,000
(435) AES RC	Replace Alan E. Sims Recreation Center Gym flooring		240,000
(400) Admin	Straus Rd Trail Alignment Study	201,400	
(415) Valley Ridge	Turn Tine Rake (One-Time)	8,000	
(405) Trails	Balcones Trail PH 2: Trail Construction	1,354,054	
(405) Trails	FM 1382 Signage: Signage and Amenities	353,750	
(435) AES RC	HVAC Replacement	909,999	
TOTALS		3,310,995	589,408

ECONOMIC DEVELOPMENT CORPORATION

Economic Development Corporation

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

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY 2026 Proposed Budget
Beginning Fund Balance	\$11,768,631	\$14,010,780	\$14,010,780	\$13,316,331
Revenues				
Miscellaneous	\$664,655	\$365,000	\$650,836	\$360,000
Sales Tax	\$4,224,023	\$4,100,000	\$4,150,570	\$4,150,000
Charges For Services	\$6,600	\$6,600	\$4,950	-
Intergovernmental Sources	\$80,000	\$60,000	\$20,000	-
Total Revenues	\$4,975,278	\$4,531,600	\$4,826,356	\$4,510,000
Expenditures				
Personnel	\$600,826	\$656,369	\$568,967	\$741,363
Supplies	\$8,927	\$28,250	\$8,250	\$15,200
Maintenance	\$53,891	\$49,218	\$76,141	\$80,168
Services	\$473,249	\$942,106	\$1,025,563	\$1,108,262
Utilities	\$2,456	\$2,510	\$1,640	\$1,515
Miscellaneous	\$394,737	\$9,107,450	\$1,698,156	\$10,109,901
Capital Outlay	-	-	\$940,003	-
Leases/Rentals	\$26,533	\$32,960	\$32,960	\$32,960
Debt	\$1,172,510	\$1,169,125	\$1,169,125	\$1,167,000
Total Expenditures	\$2,733,128	\$11,987,988	\$5,520,805	\$13,256,369
Total Revenues Less Expenditures	\$2,242,149	-\$7,456,388	-\$694,449	-\$8,746,369
Ending Fund Balance	\$14,010,780	\$6,554,392	\$13,316,331	\$4,569,962

The City's fund balance goal for the Economic Development Corporation Fund is 15% of operating budgeted revenues.

The estimated ending fund balance for **FY25 is 275% of revenues**.

The estimated ending fund balance for **FY26 is 101% of revenues**.

Debt Schedule

EDC Supported Debt - \$12,890,000 Certificates of Obligation, Series 2006				
Fiscal Year	Rate	Principal	Interest	Total
2026	5.000%	1,140,000	28,500	1,168,500
Totals		1,140,000	28,500	1,168,500

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Economic Development Director	622	1.00	1.00	1.00	0.00
Assistant to the City Manager	620	0.00	0.00	1.00	1.00
Marketing Manager	618	1.00	1.00	0.00	-1.00
Research Analyst	617	1.00	1.00	0.00	-1.00
Economic Development Specialist	617	1.00	1.00	1.00	0.00
Executive Assistant	616	1.00	1.00	1.00	0.00
Communication Specialist	615	0.00	0.00	1.00	1.00
Total Department Staff		5.00	5.00	5.00	0.00

Incentive Summary

	Incentive	Paid	Balance
Goldenhome Cabinetry, Inc			
- Qualified Property Expenditures-\$12M by 03/31/25			
- Certificate of Occupancy by 3/31/25 (min 123,120 square ft)			
- Operate Cabinet Manufacturing Facility by 04/01/2025			
- By 6/28/27, 90 FTE and begin quarterly reporting thereafter (Sec 5.(a))	320,000		320,000
- HQ Grant, relocation of North American HQ by 03/31/25 through 12/17/39 and marketing as; Company's top Execs office out of property (Sec 5.(c)(1))	100,000		100,000
- HQ Grant-90 FTE by 12/17/27 (Sec 5.(c)(2))	100,000		100,000
- Dallas College-Skills Development Fund Training Grant-through 12/17/27, this applies if grant is not received (Sec 5.(b))	240,000		240,000
Subtotal Incentives	760,000		760,000
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
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
Downtown Complete Streets Phase II			
- Support infrastructure and utility Improvements for projects including Broad Street utility relocation, the Houston Street utility relocation, and the parking lot on EDC property. Amount is up to \$1,500,000.	1,500,000		1,500,000
- Board vote on December 2, 2024			
Subtotal Incentives	1,500,000		1,500,000
Downtown Outdoor Improvement Grant			
- Initiative to help downtown retail and commercial property owners restore and enhance the exterior of their buildings. Qualified applicants approved for the program are eligible to receive up to \$10,000 in grant funding upon completion of project. Amount allocated to grant program is \$50,000.			
1846 Coffee	10,000		10,000
Cedar Hill Chamber of Commerce	10,000		10,000
Mija Barbecue, LLC	10,000		10,000
Sam's Pizza Pasta	8,700	8,700	
Stacia's School of Dance	7,620		7,620
Remaining Grant Funds Available	3,680		3,680
Subtotal Incentives	50,000	8,700	41,300
TOTAL (ACTIVE INCENTIVES)	3,319,787	8,700	3,311,087

Water & Sewer Fund

Water & Sewer Fund

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 by 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$9,508,692	\$14,336,555	\$14,336,555	\$14,585,668
Revenues				
Miscellaneous	\$591,564	\$302,500	\$478,709	\$326,827
Charges For Services	\$312,359	\$238,200	\$271,158	\$235,600
Water Sales	\$16,367,979	\$16,675,000	\$17,165,000	\$18,900,000
Sewer Sales	\$11,806,885	\$11,725,000	\$12,575,000	\$13,900,000
Total Revenues	\$29,078,787	\$28,940,700	\$30,489,867	\$33,362,427
Expenditures				
Personnel	\$3,732,651	\$4,273,947	\$4,165,295	\$4,540,127
Supplies	\$673,625	\$865,503	\$900,173	\$928,323
Maintenance	\$442,960	\$468,372	\$671,048	\$610,012
Services	\$14,746,391	\$15,936,869	\$15,463,580	\$18,280,352
Utilities	\$380,007	\$391,953	\$396,705	\$391,031
Miscellaneous	\$78,648	\$119,155	\$124,972	\$142,507
Capital Outlay	\$552,696	\$131,950	\$48,585	-
Leases/Rentals	\$10,397	\$6,820	\$8,980	\$29,045
Debt	\$780,234	\$2,564,282	\$2,564,282	\$2,872,545
Transfers-Out	\$4,983,211	\$1,611,364	\$5,897,134	\$1,895,069
Working Capital Adjustment	-\$2,129,896	-	-	-
Total Expenditures	\$24,250,924	\$26,370,215	\$30,240,754	\$29,689,011
Total Revenues Less Expenditures	\$4,827,863	\$2,570,485	\$249,113	\$3,673,416
Ending Fund Balance	\$14,336,555	\$16,907,040	\$14,585,668	\$18,259,084

The City's working capital goal for the Water & Sewer Fund is 35% of expenditures. The Water & Sewer Fund is forecasted by a rate consultant to meet or exceed the working capital goal for FY25 and FY26.

Utility Services

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 Core Functions

- **Contract Administration** – Ensure that the utility billing and AMI infrastructure support contractors 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 Service** – 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 the 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.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
Customer Service: Less than 1% calling customers in wait queue or on hold longer than 5 minutes	<1%	<1%	<1%	<1%
Customer Service: 80% of customers registered on customer portal	88%	92%	94%	97%
System Performance: Missed AMI reads per cycle	17%	26%	20%	28%
Delinquency Percentage	7%	5%	4%	4%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$1,043,842	\$1,059,738	\$1,065,049	\$1,108,769	4.63%
Supplies	\$511,548	\$560,600	\$562,641	\$597,030	6.50%
Maintenance	\$161,034	\$250,000	\$305,708	\$299,660	19.86%
Services	\$1,398,407	\$1,516,367	\$1,548,862	\$1,545,091	1.89%
Utilities	\$10,155	\$10,000	\$11,000	\$11,000	10.00%
Miscellaneous	\$12,665	\$24,970	\$24,335	\$23,385	-6.35%
Capital Outlay	\$117,386	\$76,950	-	-	-100.00%
Leases/Rentals	\$3,315	\$1,320	\$3,480	\$3,600	172.73%
Total Expenditures	\$3,258,352	\$3,499,945	\$3,521,075	\$3,588,535	2.53%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Utilities Manager	620	1.00	1.00	1.00	0.00
Assistant Manager - Utility Services	617	1.00	0.00	1.00	1.00
Field Operations Supervisor	617	1.00	1.00	0.00	-1.00
Utility Services Analyst	617	1.00	1.00	1.00	0.00
Customer Service Supervisor	617	0.00	1.00	0.00	-1.00
Senior Utility Services Field Technician	615	1.00	1.00	2.00	1.00
Senior Utility Services Field Technician	613	1.00	0.00	0.00	0.00
Customer Service Representatives - Lead	613	1.00	0.00	1.00	1.00
Utility Services Field Technician	612	2.00	3.00	3.00	0.00
Customer Service Representatives	612	3.00	4.00	3.00	-1.00
Total Department Staff		12.00	12.00	12.00	0.00

Public Works Administration

Public Works Administration, Engineering, and Environmental Services 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 Core Functions

- **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)
- **Environmental & Sustainability** – Manage and monitor beautification programs, backflow prevention devices, mosquito control, grease abatement, and municipal stormwater programs.
- **Review development plans and plats** - 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, and provide inspection services to assure compliance with plans and specifications.
- **Provide citizen assistance and customer service** - Inform citizens, offer advice, and respond to service requests pertaining to traffic, drainage and various related issues.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
% of CIP projects implemented in CIP plan year	100	85	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	90	88	90	95
GIS requests prompt response %	90%	80%	90%	95%
Compliance % to MS4 Permit	100%	100%	100%	100%
Compliance % to Cross Connection Program	89%	85%	85%	90%
% of Initial Plan Review w/in 30 days	90%	95%	95%	95%
# of Citywide Community Outreach Events	22 events	20 events	18 events	22 events

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$1,320,897	\$1,738,546	\$1,623,508	\$1,869,493	7.53%
Supplies	\$28,173	\$46,873	\$46,982	\$53,273	13.65%
Maintenance	\$4,515	\$30,488	\$31,221	\$41,045	34.63%
Services	\$157,036	\$112,120	\$157,840	\$299,470	167.10%
Utilities	\$7,355	\$7,788	\$7,788	\$7,468	-4.11%
Miscellaneous	\$46,390	\$67,952	\$67,952	\$72,877	7.25%
Capital Outlay	\$22,691	-	-	-	-
Working Capital Adjustment	-\$2,129,896	-	-	-	-
Total Expenditures	-\$542,839	\$2,003,767	\$1,935,291	\$2,343,626	16.96%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Development Services Director	623	0.00	1.00	1.00	0.00
Public Works Director	622	1.00	1.00	0.00	-1.00
Assistant Public Works Director	621	0.00	0.00	1.00	1.00
City Engineer	620	1.00	1.00	1.00	0.00
Civil Engineer	619	1.00	1.00	1.00	0.00
GIS Manager	619	0.00	0.00	1.00	1.00
Civil Engineer in Training (EIT)	618	1.00	1.00	1.00	0.00
Environmental Manager	619	1.00	1.00	1.00	0.00
Environmental Specialist	617	1.00	1.00	1.00	0.00
GIS Coordinator	617	1.00	1.00	1.00	0.00
Senior Construction Inspector	617	1.00	1.00	1.00	0.00
PW Coordinator	617	0.00	0.00	1.00	1.00
Construction Inspector	616	1.00	1.00	1.00	0.00
Executive Assistant	616	1.00	1.00	0.00	-1.00
Administrative Secretary	613	2.00	2.00	2.00	0.00
Total Department Staff		12.00	13.00	14.00	1.00

Water & Sewer Operations

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 Core Functions

- **Maintain water distribution system** - Ensure that water mains, valves and fire hydrants function properly, that adequate water pressure is consistently maintained, and that the water distribution system is maintained in compliance with state and federal drinking water regulations.
- **Maintain wastewater collection system** - Maintain sewer lines and lift stations in order to provide efficient and effective wastewater collection service, minimize service interruptions due to blockages, and meet state and federal regulatory requirements.
- **Maintain water pump stations** - Perform preventative maintenance and repairs to ensure that pump stations function properly to maintain water supply and pressure.
- **Provide excellent customer service** - Respond to requests for service in a prompt and professional manner.

Performance Measures

Service Provided	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Estimate	Projections
# of test performed (bacteriological and chemical) to monitor water quality	720	3,096	3,123	3,096
# of sanitary sewer lines televised (feet)	2,000	1,700	1,800	2,000
# dead-end mains flushed annually	1,910	1,910	1,910	1,910
# of water system repairs annually	43	60	81	95
# of wastewater system repairs annually	4	59	72	76

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$1,357,657	\$1,475,663	\$1,476,738	\$1,561,865	5.84%
Supplies	\$133,904	\$258,030	\$290,550	\$278,020	7.75%
Maintenance	\$277,411	\$187,884	\$334,119	\$269,307	43.34%
Services	\$13,106,105	\$14,251,982	\$13,677,083	\$16,337,859	14.64%
Utilities	\$362,497	\$374,165	\$377,917	\$372,563	-0.43%
Miscellaneous	\$19,593	\$26,233	\$32,685	\$46,245	76.29%
Capital Outlay	\$305,394	\$55,000	\$48,585	-	-100.00%
Leases/Rentals	\$3,602	\$5,500	\$5,500	\$25,445	362.64%
Total Expenditures	\$15,566,163	\$16,634,457	\$16,243,177	\$18,891,304	13.57%

Personnel Summary

Position by Title	Pay Grade	FY24 Budget	FY25 Budget	FY26 Proposed	Diff PY (#)
Public Works Operations Manager	620	1.00	1.00	1.00	0.00
Utilities Supervisor	617	1.00	1.00	1.00	0.00
Sr. Utilities Technician	616	1.00	1.00	1.00	0.00
Senior Utility Maint. Crew Chief	616	0.00	1.00	1.00	0.00
Utilities Maintenance Crew Chief	615	4.00	3.00	3.00	0.00
Utilities Technician	615	2.00	2.00	2.00	0.00
Mechanic	614	1.00	1.00	1.00	0.00
Utilities Maintenance Worker	613	7.00	7.00	7.00	0.00
Total Department Staff		17.00	17.00	17.00	0.00

Water & Sewer Non-Department

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

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget	Budget to Budget % Change
Personnel	\$10,255	-	-	-	-
Services	\$84,843	\$56,400	\$79,795	\$97,932	73.64%
Capital Outlay	\$107,225	-	-	-	-
Leases/Rentals	\$3,480	-	-	-	-
Debt	\$780,234	\$2,564,282	\$2,564,282	\$2,872,545	12.02%
Transfers-Out	\$4,983,211	\$1,611,364	\$5,897,134	\$1,895,069	17.61%
Total Expenditures	\$5,969,248	\$4,232,046	\$8,541,211	\$4,865,546	14.97%

Water & Sewer Capital

Water Impact Fees

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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$2,232,104	\$3,103,599	\$3,103,599	\$3,723,599
Revenues				
Miscellaneous	\$116,597	\$20,000	\$50,000	\$37,500
Water Capital Recover Fees	\$744,155	\$550,000	\$570,000	\$440,000
Total Revenues	\$860,752	\$570,000	\$620,000	\$477,500
Expenditures				
Capital Outlay	-\$10,743	-	-	-
Total Expenditures	-\$10,743	-	-	-
Total Revenues Less Expenditures	\$871,495	\$570,000	\$620,000	\$477,500
Ending Fund Balance	\$3,103,599	\$3,673,599	\$3,723,599	\$4,201,099

Sewer Impact Fees

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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$654,946	\$886,875	\$886,875	\$1,034,940
Revenues				
Miscellaneous	\$29,526	\$13,000	\$317	\$148,000
Sewer Capital Recovery Fees	\$187,110	\$160,000	\$147,748	-
Total Revenues	\$216,636	\$173,000	\$148,065	\$148,000
Expenditures				
Capital Outlay	-\$15,293	-	-	-
Total Expenditures	-\$15,293	-	-	-
Total Revenues Less Expenditures	\$231,929	\$173,000	\$148,065	\$148,000
Ending Fund Balance	\$886,875	\$1,059,875	\$1,034,940	\$1,182,940

Water & Sewer Special Projects Fund

This fund was 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$1,440,349	\$1,501,358	\$1,501,358	\$1,520,358
Revenues				
Miscellaneous	\$61,009	\$23,000	\$19,000	\$18,000
Total Revenues	\$61,009	\$23,000	\$19,000	\$18,000
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$61,009	\$23,000	\$19,000	\$18,000
Ending Fund Balance	\$1,501,358	\$1,524,358	\$1,520,358	\$1,538,358

Prorata Fund

The Prorata fees that are recorded as revenues in this fund are codified in Section 18-38 of the City's Code of Ordinances and are charged when a property's value is enhanced by water or sewer services made available due to an extension of water or sewer lines.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$141,592	\$147,930	\$147,930	\$154,152
Revenues				
Miscellaneous	\$6,067	\$3,000	\$1,722	\$1,500
Prorata Fees	\$271	\$10,000	\$4,500	\$4,500
Total Revenues	\$6,338	\$13,000	\$6,222	\$6,000
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$6,338	\$13,000	\$6,222	\$6,000
Ending Fund Balance	\$147,930	\$160,930	\$154,152	\$160,152

Internal Service Funds

Equipment Lease Fund

This is an Internal Service Fund and serves all governmental funds of the City. The Fund was 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$3,180,821	\$2,697,857	\$2,697,857	\$3,688,290
Revenues				
Miscellaneous	\$250,847	\$130,000	\$150,456	\$95,591
Charges For Services	\$1,325,161	\$1,021,341	\$1,209,807	\$1,302,765
Total Revenues	\$1,576,008	\$1,151,341	\$1,360,263	\$1,398,356
Expenditures				
Supplies	\$104,526	-	\$44,625	\$540,000
Capital Outlay	\$1,954,446	-	\$325,205	\$1,605,481
Total Expenditures	\$2,058,972	-	\$369,830	\$2,145,481
Total Revenues Less Expenditures	-\$482,964	\$1,151,341	\$990,433	-\$747,125
Ending Fund Balance	\$2,697,857	\$3,849,198	\$3,688,290	\$2,941,165

Self Insurance Fund

This fund records revenues and expenditures related to the City's self-insurance plan for city employees and their covered dependents for medical benefits. 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 engages a third-party administrator to manage the City's plan, but the City is solely responsible for the payment of all covered claims. To minimize the risk of extremely high claims, the City purchases stop-loss insurance.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$1,526,654	\$2,278,371	\$2,278,371	\$2,749,771
Revenues				
Miscellaneous				
City Contribution	\$4,145,595	\$4,487,400	\$4,487,400	\$4,770,000
Insurance - Stop Loss	\$271,811	\$100,000	\$355,000	\$100,000
Contributions - Empl Health	\$807,010	\$860,000	\$860,000	\$980,000
Contributions - Retiree/Cobra	\$27,671	\$40,000	\$15,000	\$15,000
Interest - Investments	\$27,949	\$15,000	\$21,000	\$17,000
Intrst Allocn - Bank Acct	\$77,071	\$3,000	\$28,000	\$24,000
Miscellaneous Income	\$142,589	\$100,000	\$112,000	\$100,000
Total Miscellaneous	\$5,499,696	\$5,605,400	\$5,878,400	\$6,006,000
Total Revenues	\$5,499,696	\$5,605,400	\$5,878,400	\$6,006,000
Expenditures				
Services				
Maint-Other Contractual Serv	\$53,712	\$50,000	\$50,000	\$50,000
Benefit Administration	\$109,130	\$120,000	\$107,000	\$112,000
Benefit Stop Loss	\$1,177,019	\$1,450,000	\$1,250,000	\$1,300,000
Benefit Claim Payments	\$3,408,117	\$3,625,000	\$4,000,000	\$4,500,000
Total Services	\$4,747,979	\$5,245,000	\$5,407,000	\$5,962,000
Total Expenditures	\$4,747,979	\$5,245,000	\$5,407,000	\$5,962,000
Total Revenues Less Expenditures	\$751,717	\$360,400	\$471,400	\$44,000
Ending Fund Balance	\$2,278,371	\$2,638,771	\$2,749,771	\$2,793,771

The fund balance goal for the Self Insurance Fund is the sum of the six months of largest claims in the previous 24-month period.

The fund balance goal for **FY26 is \$2,639,961.**

Capital Funds

Building Capital Maintenance Fund

This capital fund was established in FY 2004 with intentional transfers from the General Fund for the purpose of creating reserves for building maintenance expenses, including emergency and unforeseen repairs to facilities such as HVAC systems and roofs.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$3,551,099	\$9,450,202	\$9,450,202	\$8,449,772
Revenues				
Miscellaneous	\$199,103	\$75,000	\$247,891	\$182,885
Transfers In	\$5,700,000	-	-	-
Total Revenues	\$5,899,103	\$75,000	\$247,891	\$182,885
Expenditures				
Capital Outlay	-	\$200,000	\$248,321	\$890,000
Transfers-Out	-	-	\$1,000,000	\$750,000
Total Expenditures	-	\$200,000	\$1,248,321	\$1,640,000
Total Revenues Less Expenditures	\$5,899,103	-\$125,000	-\$1,000,430	-\$1,457,115
Ending Fund Balance	\$9,450,202	\$9,325,202	\$8,449,772	\$6,992,657

Drainage Capital Fund

This fund was established to designate reserve funds for drainage maintenance and construction. Transfers are made from the General Fund of the City per council policy. The funds are restricted for drainage and stormwater retention infrastructure.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$3,504,801	\$3,661,191	\$3,661,191	\$3,754,742
Revenues				
Miscellaneous	\$156,390	\$75,000	\$93,551	\$70,163
Total Revenues	\$156,390	\$75,000	\$93,551	\$70,163
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$156,390	\$75,000	\$93,551	\$70,163
Ending Fund Balance	\$3,661,191	\$3,736,191	\$3,754,742	\$3,824,905

Street Construction Fund

This fund was established to designate 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$3,235,093	\$3,365,617	\$3,365,617	\$3,459,018
Revenues				
Miscellaneous	\$130,524	\$70,500	\$93,401	\$65,900
Total Revenues	\$130,524	\$70,500	\$93,401	\$65,900
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$130,524	\$70,500	\$93,401	\$65,900
Ending Fund Balance	\$3,365,617	\$3,436,117	\$3,459,018	\$3,524,918

Restricted Street Fund

The uses of this fund are restricted to street construction and maintenance in specified segments of streets. This fund is the City's former Street Prorata Fund.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$410,241	\$427,785	\$427,785	\$433,155
Revenues				
Miscellaneous	\$17,544	\$10,000	\$5,370	\$4,027
Total Revenues	\$17,544	\$10,000	\$5,370	\$4,027
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$17,544	\$10,000	\$5,370	\$4,027
Ending Fund Balance	\$427,785	\$437,785	\$433,155	\$437,182

Regional Drainage Detention Fund

The fund was established from developer contributions for maintenance and upkeep of the Uptown Regional Detention Facility. Expenditures in this fund are limited to that specific use.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$203,589	\$180,405	\$180,405	\$171,016
Revenues				
Miscellaneous	\$8,516	\$6,000	\$2,911	\$2,183
Total Revenues	\$8,516	\$6,000	\$2,911	\$2,183
Expenditures				
Maintenance	-	-	\$12,300	-
Capital Outlay	\$31,700	-	-	-
Total Expenditures	\$31,700	-	\$12,300	-
Total Revenues Less Expenditures	-\$23,184	\$6,000	-\$9,389	\$2,183
Ending Fund Balance	\$180,405	\$186,405	\$171,016	\$173,199

Downtown/City Center Fund

The uses of this fund are restricted to projects related to the downtown, midtown, and uptown districts. The funds were allocated to these uses from a financial settlement with Grand Prairie. The funds were transferred from Fund 5002 in FY 2018.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$640,829	\$668,235	\$668,235	\$676,623
Revenues				
Miscellaneous	\$27,406	\$13,000	\$8,388	\$6,291
Total Revenues	\$27,406	\$13,000	\$8,388	\$6,291
Expenditures				
Total Expenditures	-	-	-	-
Total Revenues Less Expenditures	\$27,406	\$13,000	\$8,388	\$6,291
Ending Fund Balance	\$668,235	\$681,235	\$676,623	\$682,914

Street Impact Fees

Impact Fees are authorized by Chapter 395 of the Texas Local Government Code and set by the city council. 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.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$8,137,482	\$8,794,831	\$8,794,831	\$10,849,010
Revenues				
Miscellaneous	\$376,228	\$220,000	\$178,223	\$120,941
Streets Capital Recovery Fees	\$727,696	\$800,000	\$1,875,956	\$800,000
Total Revenues	\$1,103,924	\$1,020,000	\$2,054,179	\$920,941
Expenditures				
Capital Outlay	\$96,575	-	-	-
Transfers-Out	\$350,000	-	-	-
Total Expenditures	\$446,575	-	-	-
Total Revenues Less Expenditures	\$657,349	\$1,020,000	\$2,054,179	\$920,941
Ending Fund Balance	\$8,794,831	\$9,814,831	\$10,849,010	\$11,769,951

Park Development Fee Fund

This fund receives park development fees that are dedicated at the time of development or platting. Use of these funds is restricted to the zone in which the development occurred.

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2025 Year End Estimate	FY2026 Proposed Budget
Beginning Fund Balance	\$183,624	\$367,614	\$367,614	\$392,718
Revenues				
Miscellaneous	\$15,456	\$4,200	\$9,104	\$6,107
Developer Assessment Fees	\$275,339	\$5,000	\$16,000	\$14,000
Total Revenues	\$290,795	\$9,200	\$25,104	\$20,107
Expenditures				
Services	\$106,505	-	-	-
Capital Outlay	\$300	-	-	\$135,000
Total Expenditures	\$106,805	-	-	\$135,000
Total Revenues Less Expenditures	\$183,990	\$9,200	\$25,104	-\$114,893
Ending Fund Balance	\$367,614	\$376,814	\$392,718	\$277,825