



ADOPTED BUDGET

—
FISCAL YEAR 2024



Filed
Tarrant County Clerk

9:11 am, Oct 30 2024

Mary Louise Nicholson
County Clerk

by ngorena

City of Haltom City Fiscal Year 2023-2024

Budget Cover Page August 28, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,137,204, which is a 5.79 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 \$412,200.

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

FOR: Councilmember Marian Hilliard Councilmember Kyle Hantz
Mayor Pro Tem Lin Thompson Councilmember Susan Soule
Deputy Mayor Pro Tem Kyle Smith Councilmember Don Cooper

AGAINST: Councilmember Eric Morris

PRESENT and not voting: Mayor An Truong

ABSENT:

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.567283/100	\$0.608162/100
No-New-Revenue Tax Rate:	\$0.546074/100	\$0.600280/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.337981/100	\$0.368545/100
Voter-Approval Tax Rate:	\$0.567283/100	\$0.630183/100
Debt Rate:	\$0.195452/100	\$0.231735/100

Total debt obligation for City of Haltom City secured by property taxes: \$7,461,583



This document was prepared by the

Finance Department

**The Finance Department expresses its
Appreciation to all City Departments for
Their assistance and cooperation**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Haltom City
Texas**

For the Fiscal Year Beginning

October 01, 2022

Executive Director

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Introduction

An introduction to the annual budget is presented in a series of narrative documents designed to give the reader relevant information regarding the City’s budget process and fiscal environment.

- City Manager’s Transmittal Letter
- Strategic Goals
- Organizational Chart
- Councilmembers and Management Staff
- Budget Calendar
- Budget Ordinance
- Tax Ordinance

August 28, 2023

To The Honorable Mayor An Truong and Members of the City Council

Re: The Adopted Annual Budget for Fiscal Year 2023-2024

On behalf of the staff, we appreciate your support and guidance for the development of this budget. We have been blessed as a community over the past few years with significant economic growth. Our city's growth, along with your commitment and service, has made it possible to accomplish great things for the future prosperity of our community. The council's Value Statements of Dependability, Integrity, Responsiveness, Respectfulness, and Accountability are who we, as a city, strive to be every day and are reflected in the City's budget.

In consideration of your commitments and goals, I am pleased to present the Adopted Annual Budget for Fiscal Year 2023-2024. This budget has been thoughtfully crafted to address the continued needs of our diverse community by incorporating our three-pronged approach of attracting job-creating businesses, increasing new residential housing, and holding to development and code standards to facilitate prosperous economic development.

As part of our process **the City Council has been able to lower the property tax by more than thirteen cents (\$.13) in seven years.** This is remarkable considering all that we have accomplished. In the past, we had become too dependent on a property tax rate for general City operations to keep up with an aging infrastructure. Fortunately, our future is much brighter due to the new record economic growth over the past few years. We have significantly broadened the tax base which created new and needed revenue streams.

As a result of the growth, Sales and Use revenue has increased by 224% and the new businesses have brought approximately 5,000 new jobs and new residents to our community in just 7 years. According to the State Comptroller, we are in the top 100 cities out of 1,221 Texas cities in producing sales tax revenue. Commercial and residential developments will continue to produce increased revenues for both property tax and sales tax and supply the necessary revenues to meet strategic goals during our budget planning process.

Each budget decision is in accordance with the City Council’s 2023-2024 Strategic Goals as follows:

- Ø Goal 1: Continue to Cultivate the Commercial and Residential Development Plan for a successful Economic Development Environment and approval of the TIRZ 2 Zone.
- Ø Goal 2: Establish and maintain Competitive Employee Compensation to Retain and Attract High Quality and Diverse Staff while maintaining a Relationships-Driven Culture along with other incentives such as alternative work schedules, increased number of paid holidays, etc.
- Ø Goal 3: Promote and Support Safety and Security within Our Community while providing Quality Services and increase safety in and around our schools.
- Ø Goal 4: Practice Fiscal Responsibility while Utilizing Performance Measures.
- Ø Goal 5: Build and Maintain Partnerships with Non-Profit Sector to Advance the Revitalization and Beautification of the City.
- Ø Goal 6: Address Critical Facility & Infrastructure Needs.
- Ø Goal 7: Implement Innovation Technology Solutions for Security and Performance.

During our budget workshops, staff made presentations and received your feedback to develop this budget. **On behalf of the staff, we want to thank you for your support, direction, and guidance.** The budget adoption and tax rate setting also included public hearings to be conducted during Regular and Special City Council Meetings. Some of the specific topics/concerns that formed this budget process are:

- Strategic Goals
- Tax Rate, Debt Capacity, and Overall Fiscal Responsibility
- Economic Development and Revitalization
- Attracting and Retaining Employees by Offering Competitive Compensation and Benefits
- Replacement of Aging Municipal Buildings/Facilities and Equipment
- Infrastructure Improvements and Maintenance

BUDGET COMPONENTS

Each major fund begins with a Budget Summary of revenues and expenditures. This summary provides an overview of the budget as adopted. The summary sheets provide information on the Prior Year Actual, Current Proposed Budget, Projected Year-End Budget, and the Adopted Budget for FY 2023-2024. The ending fund balance is also included and should be considered a key element in the decision-making process for each of the larger funds.

The total FY 2023-2024 adopted budget revenues are \$89.5 million while the total operating expenditures are \$89.1 million with an additional expenditure carry-over from the previous budget of \$ 2.7 million. Capital project expenditures, which are generally funded by debt issues, are budgeted at \$53.9 million.

One of the major revenue sources of the budget is property taxes. The FY 2023-2024 adopted budget was prepared using the adopted tax rate of \$.567283 per \$100 of net taxable value and an estimated Net taxable value of \$3,663,528,267.

The overall tax rate is split into two parts, the maintenance and operating for normal operations and the interest and sinking for debt service. The rate for maintenance and operations is \$.371831 per \$100 of net taxable value and debt service is \$.195452 per \$100 of net taxable value. **The adopted property tax rate will decrease nearly four cents per \$100 from last year, accumulating to a drop of thirteen cents per \$100 since 2017.** Continued economic growth with increased values will continue to broaden the tax base. The increased value from new growth is expected to continue to decrease the city’s property tax rate in future years.

With the signing into law Senate Bill 2, called “Texas Property Tax Reform and Transparency Act of 2019”, the bill made various changes to the appraisal process and how property taxes are set. As a reminder, the “Voter Approved Tax Rate” (previously termed “Rollback Rate”) decreased from eight percent (8%) to three and a half percent (3.5%). The bill went into effect on January 1, 2020.

The “No-New Revenue Tax Rate” (previously termed “Effective Rate”) refers to the tax rate needed to raise the same amount of maintenance and operations property taxes on existing properties as the previous year. The “Voter-Approval Tax Rate” is the rate necessary to increase the “No-New Revenue Rate” by three and a half percent (3.5%) more maintenance and operations tax revenue than the previous year. If the adopted rate exceeded the three and a half percent (3.5%) ‘Voter Approval Rate”, the City would be required to hold an automatic election. Unfortunately, the SB2’s cap of 3.5% is less than the current Texas inflation rate of 4.2% in the current year and is much less than the inflation rate of the previous 2 years.

Sales tax is another significant revenue source for the city, with over \$17 million in collections predicted for FY 2023-2024. Due to the types of businesses that make up our sales tax base, as of May 2023, the Sales and Use Tax revenues have continued to increase this fiscal year by an average of 9.4% over last year. The City receives 2% sales tax and allocates 1.375% for the General Fund, 0.375% for Streets, and 0.25% for the Crime Control and Prevention District.

The expenses consist of two major components. The first component is the base budget. The base budget provides each department and division with similar funding as the prior fiscal year, less any one-time costs. The base budget also includes capital projects, equipment replacements, and non-discretionary items such as necessary price adjustments and commitments.

The second component consists of decision package requests. Decision package requests are submitted for items that will result in a change in the current level of service, including the addition of new programs, new equipment, and new personnel. Decision packages have been presented in budget workshops and were included in the Preliminary Budget Book. The accepted decision packages are reflected in the Adopted Budget and support the City Council’s priorities and goals.

MAJOR PRIORITIES

ECONOMIC DEVELOPMENT

Three major economic development focuses for the city are the Northeast Loop 820 Corridor, 377 and the Belknap Corridors and Overall Community revitalization / redevelopment.

Our three-pronged approach or strategy has been successful because over the past couple of years we have experienced record growth. Our job-creating industries, our new residential neighborhoods, and holding to our development and code standards, are revitalizing our city and will serve as a catalyst to obtain more restaurants, retail, etc. Below is a list of our current developments:

- A 50-acre mixed-use development will start construction in early 2024 and will consist of a large H Mart Grocery Store, approx. 60 retail outlets (to include 35 -40 restaurants, salons, bakeries, merchandise outlets, and large logistics centers)
- Parmore Fossil Creek Senior Living is currently under construction.
- Jefferson Fossil Creek Apartments are now open.
- The Stream Luxury Multi-family (1100 units) is pending construction.
- Heritage Place Subdivision (412 homes) are currently under construction with DR Horton joining the remaining development.
- Hibbits will be opening in Haltom Plaza.
- Dd's Discounts clothing store will be moving into Big Lot's space.
- City Trendz is now open in Haltom Plaza.
- JPI's Baker Blvd Multi-family development will begin next year.
- Air817 Building on 377 is completed housing the New Journey Dome
- Our three-Marriot development with multiple restaurants is scheduled to start construction next year.
- Hoffbrau will construct a new restaurant.
- Alexis Event Center is now open.
- Scannell Distribution Center on 377 is nearing completion.
- Total Point Urgent Care Center will be opening in the old CVS Building and open 24/7.
- And many more economic development projects are underway.

This new growth has begun to significantly broaden the Ad Valorem Tax base. Retail and restaurants will increase sales tax revenue by serving as a catalyst for additional retail development. In addition, these

large developments bring jobs and prosperity to Haltom City and the surrounding region. The new growth will also assist in creating revitalization opportunities throughout the community.

COMPENSATION

To remain competitive in the job market, employee compensation and benefits continue to be a priority. In the past, the city fell behind the market when the city had no pay increases for years. When you fall too far behind the market in employee compensation, it is almost impossible and too costly to catch up. We all understand that it costs more to constantly hire and train new employees. Retention is very important. When we become the training ground for others, there is a loss of efficiency and effectiveness in providing quality services. Our employees and our citizens deserve better. Haltom City will continue to strive to, not only review compensation, but be creative with retention tools such as alternative work schedules, relaxed dress code, and increased paid holidays.

Through the Strategic Goals, the City has communicated that employee retention and attracting qualified talent is a high priority for each of you that serve on the City Council. Therefore, in the adopted FY 2023-2024 budget is a salary increase for all employees as the city competes with retaining employees as neighboring municipalities continue to increase their pay scales. This compensation increase combats the phenomena that all the surrounding cities are facing with the workforce not accepting many critical positions at the old rate of pay.

FISCAL RESPONSIBILITY

In FY 2001-2002, the City Council adopted a Fund Balance Policy, like many other cities, to achieve and maintain a 20% minimum fund balance. For FY 2023-2024, the fund balance reserves for General Fund are projected to be 27%, Water and Sewer Fund 23%, and Drainage Fund is projected to be 24%. Capital Projects are directly tied to fund balances since money is transferred from the core funds to cover the costs of maintaining and updating the City's infrastructure. The challenge moving forward is to maintain and replenish all fund reserve balances.

PERFORMANCE MEASUREMENT/MANAGEMENT

Measurement and reporting are critical to evaluate progress, effectiveness, determine accountability, and guide future planning and operations. Therefore, we constantly measure our efforts to the Council's long-term strategic goals and communicate the objectives and outcomes per department.

MUNICIPAL INFRASTRUCTURES AND EQUIPMENT

One long-term focus has been providing enough funding each year to maintain the City’s existing infrastructure – primarily streets. Our community continues to face challenges with aging infrastructure and will be forced to absorb large reconstruction costs in the future if annual maintenance is not sufficiently funded. Revenues of a 3/8 cent sales tax provides funding for street repairs.

To meet the critical facility and infrastructure needs, the city built a replacement fire substation, remodeled the old library building into the new senior center, provided significant funding for street projects, and passed elections to secure funding for both a new law enforcement center and a new city hall. City Council approved a Series 2022 Certificate of Obligation debt in 2020-2021 for \$10 million for additional street infrastructure repairs, drainage, and parks projects. The Voters and City Council also approved a series 2022 General Obligation Bond Debt of \$25 million to construct a new City Hall Facility scheduled for completion in September 2024. Another infrastructure priorities that carried over from the previous budget year(s) was the voter approved series 2021B General Obligation \$27 million bond package to build the new Haltom City Law Enforcement Center which is expected to be completed in the December 2023.

The City has been playing catch up for the last two years due to our spending reduction related to the unknowns of COVID in the recent past budgets. Included in the budget is replacement equipment such as Rubber Tire Front-End Loader, Trench Roller, Portal Bypass Pump, etc. Much of this equipment is twenty plus years old and is simply worn out or inoperable.

The Water and Sewer department is funded by water and sewer rates and is not part of the General Fund. The Water and Sewer Rate Study has been updated to reflect Fort Worth’s 17% upcoming sewer cost increase in the 2023-2024 budget year. The rate structure continues to meet the industry standards and billing methods. The study gives a 5-year outlook for planned revenue requirement to support operations and future Capital Improvement Projects.

BUDGET SUMMARY

Operating expenditures adopted for FY 2023-2024 total of \$91.8 million. This total is \$7.2 million or more than 9% increase than the previous fiscal year’s adopted budget.

Fund	Adopted Budget 2023	Proposed Budget FY2024	Increase/ (Decrease)	Change Percent
Operating Funds				
General Fund	39,823,837	44,158,982	4,335,145	11%
Debt Service Fund	7,480,549	7,488,984	8,435	0%
Special Revenue Funds				
Crime Control District Fund	2,225,013	2,222,089	(2,924)	0%
Oil and Gas Fund	-	1,600,000	1,600,000	N/A
Hotel/Motel Tax Fund	44,872	20,700	(24,172)	-54%
Court Security Fund	15,000	15,000	-	0%
Court Technology Fund	32,000	40,500	8,500	27%
Juvenile Case Manager Fund	25,000	26,600	1,600	6%
Red Light Camera Fund	68,000	79,830	11,830	17%
Grant Fund	151,500	197,500	46,000	30%
PEG Fund	5,000	5,000	-	0%
Fire Donation Fund	6,548	8,198	1,650	25%
Library Donation Fund	123,842	50,000	(73,842)	-60%
Police Forfeiture Fund	16,000	16,000	-	0%
Park Donation Fund	40,500	34,500	(6,000)	-15%
Park Dedication Fund	85,000	105,000	20,000	24%
Safe Pathways Fund	-	-	-	
Animal Shelter Fund	5,000	5,000	-	0%
Police Donation Fund	30,500	10,000	(20,500)	-67%
Police CART Fund	1,000	1,000	-	0%
Water & Sewer Fund	31,237,606	32,880,803	1,643,197	5%
Drainage Utility Fund	2,778,140	2,424,688	(353,452)	-13%
Tirz 1 Fund	-	414,670	414,670	0%
Tirz 2 Fund	-	12,000	12,000	0%
Total Operating Funds	\$84,194,907	91,817,044	\$7,195,467	9%

CAPITAL IMPROVEMENTS

When you replace roads, you must also replace the aging water and sewer utility infrastructure prior to replacing the road surface. The city has committed approximately \$72 million to road replacement and repairs with the funding sources lined up and is looking to bring on another \$36 million in future road projects. In the past several years **our City Council has committed more to street replacement/repair than at any time in the past, totaling approximately \$98 million putting the tax dollars to work.** Of the planned projects, the FY 2023-2024 Capital Improvement Budget is \$19.4 million for the paving, drainage, and water/sewer projects. Additionally, the city is currently completing the construction of the Law Enforcement Center in 2023 and City Hall in 2024. Just like other capital projects many items continue to cross over budget years until their completion.

Capital Project Funds	Adopted Budget 2023	Proposed Budget FY2024	Increase/ (Decrease)	Change Percent
Street Reconstruction Fund	12,623,000	6,700,000	(\$5,923,000)	-47%
Capital Improvement Fund	20,477,000	32,102,128	11,625,128	57%
Capital Replacement Fund	850,000	900,000	50,000	6%
Street Assessments Fund	0	-	0	0%
Water & Sewer Utility Projects Fund	12,735,000	10,195,000	(2,540,000)	-20%
Water and Sewer Impact Fees Fund	230,000	160,000	(70,000)	0%
Drainage Capital Projects Fund	6,427,500	3,830,000	(2,597,500)	-40%
Total Capital Project Funds	\$53,342,500	\$53,887,128	\$544,628	1%

CONCLUSION

Mayor and Council Members, each of you have been instrumental in creating the two main factors that have placed Haltom City on the right course for the future. Those factors are fiscal responsibility and significant economic growth.

As always, we strive to strike the balance between fiscal responsibility to our citizenry, taking care of our employees, and providing the highest level of municipal services to our community by maximizing the effectiveness and efficiencies of our resources. We are confident this budget will strike that balance.

This year we have accomplished the milestone of proposing the lowest tax rate since the 2007 budget, shaving thirteen cents off the city’s highest property tax rate in 2017. The budget includes:

- Increase compensation for employees by 7% to remain competitive and attract and retain competent staff.
- Completion of two major city facilities with a combined budget of \$52 million for a Law Enforcement Center and City Hall.
- Continued progress on \$98 million in future Streets, Drainage, and Water/ Sewer improvement and maintenance projects.
- Replacement of inoperable and outdated vehicles and equipment.

Our future goal will be to continue broadening the tax base utilizing the 3-pronged approach of attracting job-creating businesses, increasing new residential housing, and holding to development and code standards that is showing results. The right kind of economic growth will be the answer to sustain our current path.

Once again, I want to convey my heartfelt gratitude to you (Mayor and Council Members) for your dedication, commitment, support, direction, and leadership. Together, we will continually create a community environment where families flourish, and business prospers.

Also, I would like to express appreciation and recognition to our staff for the many months of hard and tedious work preparing this adopted budget. We have continued our focus on conservative fiscal management and commitment to the Council’s Value Statements of dependability, integrity, responsiveness, respectfulness, and accountability. Fiscal responsibility and significant economic growth are the two overall factors that have been key to our success over the last few years.

Respectfully and sincerely,



Rex Phelps, City Manager

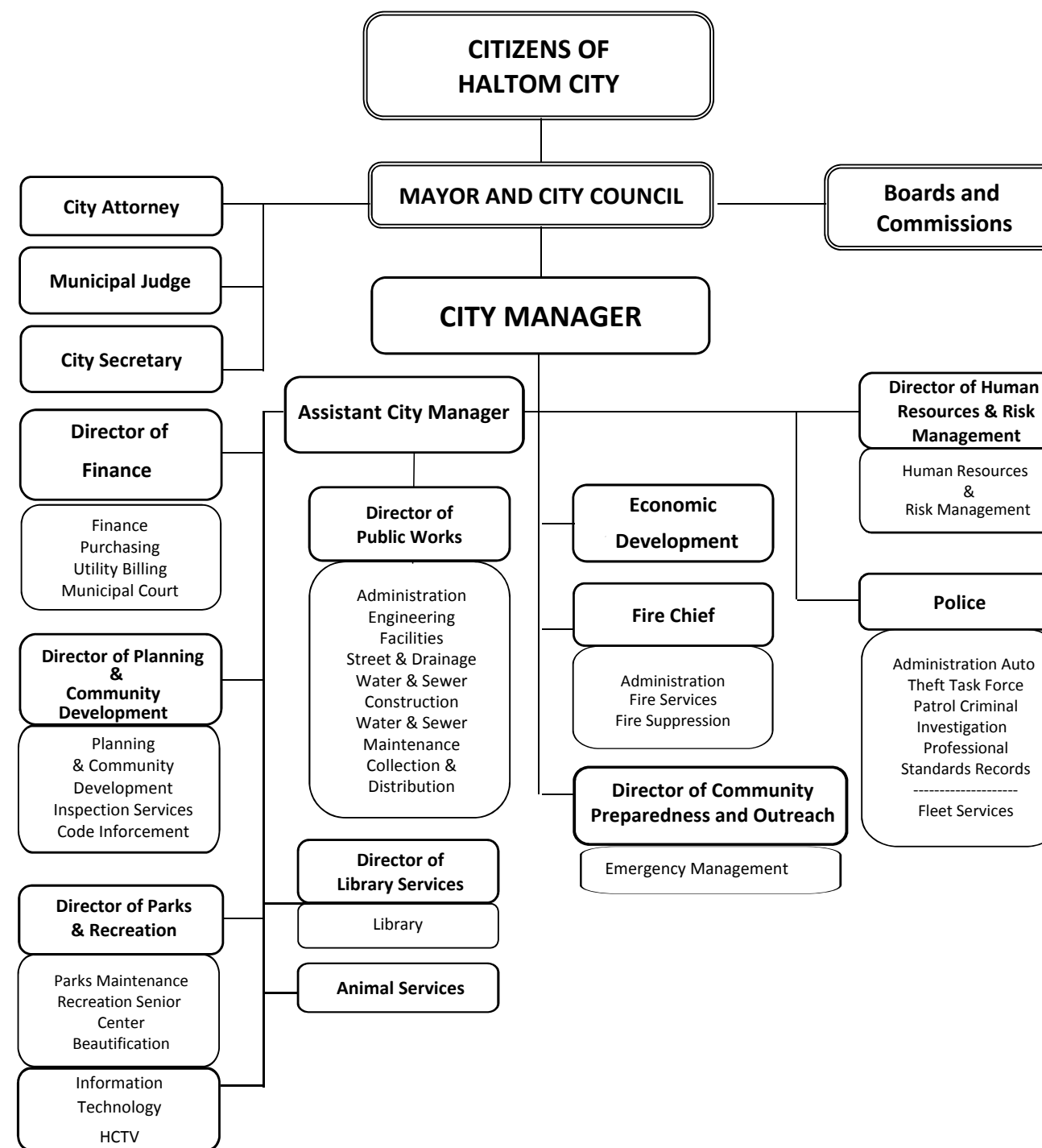
STRATEGIC GOALS

Goal 1: Continue to Cultivate the Commercial and Residential Development Plan for a successful Economic Development Environment	
Strategic Goals	Outcome:
Revitalize Major Corridors within City	Utilize the newly created TIRZ 2 Zone along HWY 377 and Belknap areas for needed improvements
City Trendz	The new clothing store is now open in Haltom Plaza
3951 Old Denton Road	Clothing distribution center Certificate of Occupancy has been issued
New HMART grocery and restaurants	Civil plans are being processed and construction will begin for the clothing distribution center in 2024
Journey Dome Indoor Theatre	Located in new 817Air facility on Hwy 377 will open in November 2023
JPI's Apartment Complex	The multi-family development will begin next year on Baker Blvd
Heritage Place Subdivision	412 homes located across the street from the library are under construction with DR Horton has joined the remaining development
Hoffbrau Steakhouse	Will construct a new restaurant near Hwy 377 and 820
Hibbits Sports	The new sports store will be open in Haltom Plaza in the spring of 2024
Alexis Event Center	Located at 4211 Glenview is now open
The Stream Luxury Apartments	This Multi-family apartment complex will house 1100 units. Construction is scheduled to start next year.
Jefferson Fossil Creek Apartments	The new Multi-family apartment complex is now open.
Holiday Inn Hotel	The hotel project along the 820 Corridor is currently dried in and doing interior work and scheduled to open in 2024.
Marriott Hotels	The hotel project along the 820 Corridor is currently in the dried in phase and progressing with interior work and scheduled to open in 2024.
Parmore Fossil Creek Senior Living	Is currently under construction and will be completed in 2024.
Scannell Properties	Large warehouse distribution center located on Hwy 377, has completed the shell and working toward the finish out.
Dd's Discount	Dd's Discounts clothing store soon will be moving into Big Lot's Space and Open in 2024.
Total Point Urgent Care Center	Total Point Urgent Care Center is set to open in the former CVS Building and will provide 24/7 service.
Goal 2: Maintain Competitive Employee Compensation to Retain and Attract High Quality Staff while maintaining a Relationships-Driven Culture	
Strategic Goals	Outcome:
Salary Increases	Budgeted a 7% salary increase for all employees in the 2023-2024 Budget Year.
Expanded Police and Fire's Step Plan	Added an increase in year two on Police and Fire Step Plan to become more competitive with surrounding cities.
Increase Commercial Driver's License (CDL) Incentive Pay	Raised the incentive for employees to obtain a CDL, addressing the high demand in Public Work, Fleet, and Parks departments.
Maintain insurance coverage	Maintained coverage with no additional out-of-pocket expenses to employees's portion of coverage.
Goal 3: Promote and Support Safety and Security within Our Community while providing Quality Services	
Strategic Goals	Outcome:
Response Time	Compliant to NFPA 1710 for Fire Response time.
Replace Fire Engine	As part of the City's strategic apparatus replacement plan, critical fire engines are evaluated and replaced as needed. The replacement engine in reserve inventory.
Emergency Management Specialist	Enhancing the emergency management division by creating community training and engagement programs, and supporting additional funding sources through grants.
Upgrade School Flashers	Upgrade critical school flashers for children's safety within the community.
SCBA Masks	Masks replacement for current inventory meeting NFPA and OSHA regulations.

STRATEGIC GOALS

Goal 4: Practice Fiscal Responsibility while Utilizing Performance Measures	
Strategic Goals	Outcome:
Shared Services	Continue to partner with surrounding communities for savings on shared services.
Increase investment revenues	
Enrollment Software	Will allow automated enrollment and self-service process for benefits.
Automate City Newsletter & Calendar	
Automated City Newsletter in Spring of 2020 and will continue to offer online version with some print versions as requested.	
Goal 5: Build and Maintain Partnerships with Non-Profit Sector to Advance the Revitalization and Beautification of the City	
Strategic Goals	Outcome:
The Mended Network	Mended Network completed 5 projects within the City.
Serving Our Seniors (SOS)	Assisted seniors by providing lawn care, fence repair, and home repairs.
Goal 6: Address Critical Facility & Infrastructure Needs	
Strategic Goals	Outcome:
Law Enforcement Center	Construction started in Summer of 2022 and expected completion is 2024.
City Hall	New facility is under construction and will be completed September 2024.
North Park	The City received a matching grant from the Texas Parks and Wildlife Department and construction is underway.
Dark Fiber Infrastructure	The City plans to complete the dark fiber project by 2026 which has been funded through a federal grant.
Lead & Copper Compliance	Federally unfunded mandated multi-year project to inventory all water service lines within the City, and then test and replace as needed.
Goal 7: Implement Innovation Technology Solutions for Security and Performance	
Strategic Goals	Outcome:
Drone Program	Adding seven (7) drones and training to be used by PD for rapid deployment to assist in crime scenes, fire, floods and other related events.
Utility Billing Software	New Incode ERP software was purchased and being implemented with a target date of completion in 2024.
Additional Modules	The City began converting to MUNIS ERP software in 2021 and continues to optimize departmental use by training and expanding the inventory, contracts, accounts receive, budget, and other modules.

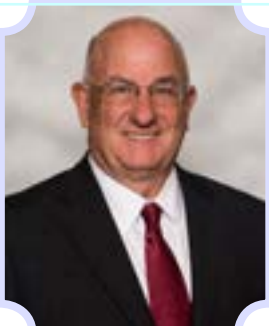
ORGANIZATION CHART FISCAL YEAR 2024



CITY COUNCIL



An Truong
Mayor



Kyle Hantz
Place 2



Eric Morris
Place 4



Kyle Smith
Place 6



Marian Hilliard
Place 1



Lin Thompson
Place 3



Susan Soule
Place 5



Don Cooper
Place 7

MANAGEMENT STAFF

City Manager

Rex Phelps

Assistant City Manager

Sidonna Foust

City Secretary

Art Camacho

**Director of Human Resources
& Risk Management**

Toni Beckett

Police Chief

Cody Phillips

Fire Chief

Brian Jacobs

**Director of Community
Preparedness and Outreach**

Bryce Davis

Director of Finance

Stormy Jhonson

Director of Information Technology

Dave Klopfenstein

Municipal Judge

Lorraine Irby

Director of Library Services

Erica Gill

Director of Parks & Recreation

Christi Pruitt

**Director of Planning & Community
Development**

Glenna Batchelor

Director of Public Works

Gregory Van Nieuwenhuize

BUDGET CALENDAR

FISCAL YEAR 10/01/2023 - 9/30/2024

BUDGET CALENDAR			
DATE	DONE BY	TYPE	TASK/ACTION
DEPARTMENT'S BUDGET (March - May)			
Monday, April 3	All Dept's	Meeting-Departments	Budget Planning Meeting - City Manager meets with departments for individual departments budget
Friday, April 28	All Dept's	Deadline	All Below items due to Finance Dept: Fleet requests from Fleet Division IT requests (from all depts) Budgets, Decision Packages, Rate Changes, Revenue Estimates
Monday, May 15	Finance	Deadline	City Manager's Working Copy due. A working draft of the line-item budget with Fund Summaries and Decision Packages are provided to the City Manager.
CITY MANAGER'S BUDGET (May - July)			
Monday, May 15	All Dept's	Meeting-City Council	Strategic Planning w/ Mayor & City Council. Strategic Goals are set by City Council members.
Thursday, June 22	All Dept's	Special Meeting - Budget Workshop	Preliminary Budget: workshop with City Council to present departments decision packages and departmental goals/objectives
Monday, July 10	Finance	Publish	Publish Notice of Public Hearing for CCPD Budget. This hearing will be held by the CCPD Board (7/20/23 meeting). The Proposed CCPD budget is filled with City Secretary for review and inspection by the general public.
CITY COUNCIL'S BUDGET (July - September)			
Monday, July 10	Council	Regular Meeting	Budget Proposal - Proposed budget is formally presented by the City Manager to the City Council for review prior to the first budget workshop. Council must also schedule public hearing date for adoption of the budget.
Thursday, July 20	CCPD	CCPD Board Meeting	CCPD Public Hearing - The CCPD conducts a public hearing on the proposed budget. The Board will adopt the budget after the hearing and forward it to the City Council for consideration.
Tuesday, July 25	TAD	Tax Information Sent	Receive certified tax roll from TAD.
Monday, August 7	Council	Special Meeting - Budget Workshop	The Proposed Budget is reviewed by the City Council. City Council will schedule additional Budget Workshops as needed.
Friday, August 11	Finance	Publish	Deadline for publication of Public Hearing for proposed budget
Monday, August 14	Council	Regular Meeting	At the Regular Council Meeting, the City Council will discuss the tax rate needed to support the Proposed Budget. If the Proposed tax rate will raise more revenue than the preceding year, the Council must vote on the proposed tax rate and schedule a Public Hearing. Council must also schedule the public hearings for the Proposed Budget CCPD Public Hearing - City Council conduct a public hearing to approve or reject the CCPD proposed budget. If rejected, the Council and CCPD Board must meet together to amend and approve the budget before the beginning of the fiscal year.
Monday, August 21	Council	Special Meeting	A Public Hearing will be held on the proposed budget and a Public Hearing on the proposed property tax rate. First reading of the budget appropriations tax rate, and other rate ordinances. The tax rate can be adopted the same night as the public hearing, But the tax increase vote cannot be held later than 7 days from the public hearing. The Council must "ratify" the property tax increase reflected in the budget when revenues raised are greater than the previous year. A vote on the adoption of the budget must be a record vote.
Monday, August 28	Council	Regular Meeting	Second reading of the Budget Appropriations, Tax Rate, and other Rate Ordinances. This must occur no sooner than three and no more than fourteen days from the August 21 meeting. Other documents to be approved include: <ul style="list-style-type: none"> • Authorized signatures designated. • Investment policy approved. • Fee Schedule approved.

ORDINANCE NO. O-2023-013-03

APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, IN ACCORDANCE WITH THE CHARTER OF THE CITY OF HALTOM CITY, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; PROVIDING FOR PUBLIC HEARINGS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Haltom City is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City Manager of the City of Haltom City has submitted to the City Council a proposed budget of the revenues and the expenses of conducting the affairs thereof and providing a complete financial plan for fiscal year 2023-2024 and which said proposed budget has been compiled from detailed information obtain from the several departments, divisions, and offices of the city; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of a budget contained in the City Charter have been in all things complied with; and

WHEREAS, the Public Hearing was held by the City Council of the City of Haltom City, Texas on the 21st day of August 2023;

WHEREAS, after a full and final consideration, the City Council is of the opinion that the budget should be approved and adopted;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HALTOM CITY, TEXAS, THAT:

SECTION 1.

The budget of the Revenues of the City of Haltom City and the Expenses of conducting the affairs thereof for the ensuing Fiscal Year beginning October 1, 2023 and ending September 30, 2024, as modified by the City Council, be, and the same is, in all things, adopted and approved as the said City of Haltom City budget for the Fiscal Year beginning the first day of October, 2023, and ending the thirtieth day of September, 2024.

SECTION 2.

The sums below are hereby appropriated from the respective funds for the payment of expenditures on behalf of the City government as established in the approved budget document, including the revised budgetary data for the fiscal year ending September 30, 2023.

	City of Haltom City Budget	Revised FYE 2023	Adopted FYE 2024
1	General Fund	37,758,751	44,158,982
5	Debt Service	7,480,549	7,488,984
12	Crime Control & Prevention Fund	2,064,837	2,222,089
13	Oil and Gas Fund		1,600,000
14	Hotel Motel Tax Fund	44,872	20,700
15	Court Security Fund	15,000	15,000
16	Court Technology Fund	40,278	40,500
17	Juvenile Case Manager Fund	25,000	26,600
18	Red Light Camera Fund	68,000	79,830
19	Grant Fund	151,500	197,500
20	PEG Fund	5,000	5,000
21	Fire Donation Fund	7,577	8,198
22	Library Donation Fund	123,842	50,000
23	Police Forfeiture Fund	16,000	16,000
24	Park Donation Fund	40,500	34,500
25	Park Dedication Fund	45,000	105,000
27	Animal Shelter Fund	5,000	5,000
28	Police Donation Fund	30,500	10,000
29	Police CART Fund	1,000	1,000
31	Street Reconstruction Fund	6,978,000	6,700,000
32	Capital Projects Fund	17,450,000	32,102,128
35	Capital Replacement Fund	900,000	900,000
41	Water and Sewer Fund	30,541,512	32,880,803
42	Water Capital Projects	2,520,000	10,195,000
44	Water and Sewer Impact Fees Fund	70,000	160,000
45	Drainage Fund	2,571,049	2,424,688
46	Drainage Capital Projects Fund	397,000	3,830,000
61	TIF/TIRZ#1 Fund	-	414,670
62	TIF/TIRZ#2 Fund	-	12,000
	Funds Grand Total	\$ 109,350,766	\$ 145,704,172

SECTION 3.

A true and correct copy of this ordinance along with the approved budget attached hereto, and any amendments thereto, shall be filed with the City Secretary. A copy of the budget, including the cover page, shall be posted on the City's website, along with the record vote of each member of the City Council as required by law. In addition, the City Manager is hereby directed to file or cause to be filed a true and correct copy of this ordinance along with the approved budget attached hereto, and any amendments thereto, in the office of the County Clerk of Tarrant County, Texas, as required by law.

SECTION 4.

This ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Haltom City, Texas (1998), as amended, except where the provisions of this ordinance

are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

SECTION 5.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 6.

This ordinance shall be in full force and effect from and after its passage, and it is so ordained.

PASSED AND APPROVED ON FIRST READING THIS 21st DAY OF AUGUST 2023.

ATTEST:

Art Camacho
Art Camacho, City Secretary

An Truong
An Truong, Mayor

PASSED AND APPROVED ON SECOND READING THIS 28th DAY OF AUGUST 2023.

ATTEST:

Art Camacho
Art Camacho, City Secretary

An Truong
An Truong, Mayor

APPROVED AS TO FORM AND LEGALITY:

Wayne Olson
Wayne Olson, City Attorney



ORDINANCE NO. O-2023-014-03

AN ORDINANCE APPROVING THE APPRAISAL ROLL; SETTING THE TAX RATE; LEVYING AND ASSESSING GENERAL AND SPECIAL AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF HALTOM CITY, TEXAS; APPORTIONING THE LEVIES FOR SPECIFIC PURPOSES; PROVIDING A SEVERABILITY CLAUSE AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Haltom City submitted a tax rate proposal to the City Council prior to the beginning of the fiscal year, and in said tax rate proposal set forth the estimated necessary tax rate required to provide adequate revenues for the general use and support of the Municipal Government of the City of Haltom City, Texas, and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of an ad valorem tax rate have been complied with; and

WHEREAS, A Public Hearing on the tax rate were held by the City Council of the City of Haltom City on the 21st day of August 2023;

WHEREAS, after a full and final consideration, the City Council is of the opinion that the tax rate and ad valorem tax appraisal roll should be approved and adopted; and

WHEREAS, the taxes have been levied in accordance with the adopted fiscal year 2023-24 Budget as required by state law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HALTOM CITY, TEXAS, THAT:

SECTION 1.

The ad valorem tax appraisal roll and No-New-Revenue tax rate information as presented by the tax assessor for the tax year 2023, be and is hereby in all things approved and adopted.

SECTION 2.

There is hereby levied and assessed and there shall be collected for the tax year 2022 for the general use and support of the Municipal Government of the City of Haltom City, Texas, a total ad valorem tax of fifty six seven two eight three cents (\$0.567283) on each One Hundred Dollars (\$100.00) of valuation of property - real and personal - within the corporate limits of the City of Haltom City, Texas, subject to taxation. The assessment ratio shall be One Hundred percent (100%).

SECTION 3.

The taxes collected shall be apportioned for the use as follows per \$100 Value:

- (a) To the Interest and Sinking Fund the sum of nineteen five four five two cents (\$0.195452) or an adequate amount necessary to fund all General Fund debt service for fiscal year 2023-24.

(b) To the General Fund for general municipal purposes the sum of thirty-seven one eight three one cents (\$0.371831) for fiscal year 2023-24.

All monies collected are hereby apportioned and set apart for the specific purposes indicated and the funds where deposited shall be accounted for in such a manner as to readily show balances at any time.

SECTION 4.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 5.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.049 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-4.60.

SECTION 6.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 7.

Ad valorem taxes for the year are due and payable on October 1, 2023 and shall become delinquent after January 31, 2024. A delinquent tax shall incur all penalty and interest authorized by state law, Section 33.01 of the Property Tax Code. Personal Property Taxes that remain delinquent on the 60th day after February 1, 2024, incur an additional penalty of 20% of the amount of the taxes, penalty and interest due, such additional penalty to defray the additional cost of collection as authorized in Section 33.11 of the Property Tax Code. All other taxes that remain delinquent on and after July 1, 2023, incur an additional penalty of 20% of the amount of the taxes, penalty and interest due, such additional penalty to defray the cost of collection as authorized in Section 6.30 of the Property Tax Code. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 8.

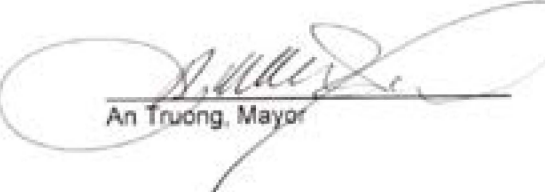
Taxes are payable at the office of the Tarrant County Tax Collector.

SECTION 9.

This ordinance shall be in full force and effect from and after its passage, and it is so ordained.

PASSED AND APPROVED ON FIRST READING THIS 21ST DAY OF AUGUST 2023.

PASSED AND APPROVED ON SECOND READING THIS 28TH DAY OF AUGUST 2023.


An Truong, Mayor

ATTEST:


Art Camacho, City Secretary

APPROVED AS TO FORM AND LEGALITY:


Wayne Olson, City Attorney



BUDGET OVERVIEW

The annual budget is presented in a series of tables, charts and graphs is designed to give readers an overall general understanding of the budget.

- **Fund Structure**
- **Combined Budget Summary**
- **Summary of Revenues , Expenditure and Fund Balance**
- **Where the Money Comes From**
- **Where the Money Goes**
- **Property Values and Tax Rates**
- **Major Revenues**

Fund Structure

Governmental Funds

General Fund

Debt Service Fund

Special Revenue Funds

- Crime Control & Prevention Fund
- Oil and Gas Fund
- Hotel/Motel Tax Fund
- Court Security Fund
- Court Technology Fund
- Juvenile Case Manager Fund
- Red Light Camera Fund
- Grant Fund
- PEG Fund
- Fire Donation Fund
- Library Donation Fund
- Police Forfeiture Fund
- Park Donation Fund
- Park Dedication Fund
- Safe Pathway Fund
- Animal Shelter Fund
- Police Donation Fund
- Police CART Fund
- Tirz 1 Fund
- Tirz 2 Fund

Capital Projects Funds

- Street Reconstruction Fund
- Capital Improvement Fund
- Capital Replacement Fund
- Street Assessments Fund

Proprietary Funds

Enterprise Funds

Operating Funds:

- Water and Sewer Fund
- Drainage Fund

Capital Funds:

- Water & Sewer Utility Projects Fund
- Water and Sewer Impact Fees Fund
- Drainage Capital Projects Fund

**CONSOLIDATED SUMMARY OF ALL FUNDS (PART 1)
Revenues (Sources)**

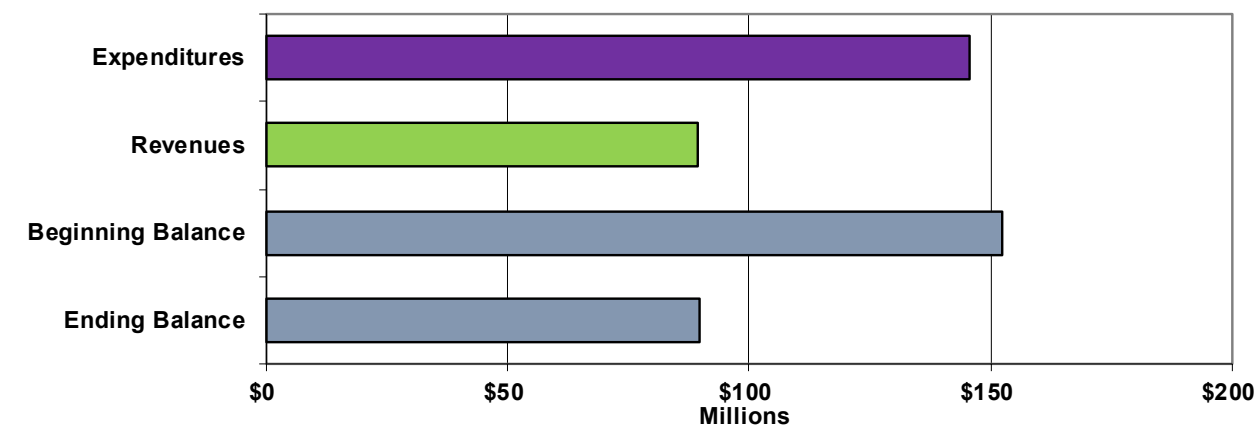
Fund No.	Fund Title	Estimated* Fund Balance 10/1/2023	Interest & Operating Revenues	Inter-Fund Transfers In	Total Revenues [Sources]
01	General Fund	27,089,103	35,087,502	3,107,976	38,195,478
05	Debt Service Fund	2,494,713	7,365,016	-	7,365,016
12	Crime Control & Prevention District Fund	3,037,264	3,133,277	-	3,133,277
13	Oil and Gas Fund	1,957,364	261,533	-	261,533
14	Hotel/Motel Tax Fund	242,465	61,788	-	61,788
15	Court Security Fund	115,277	28,852	-	28,852
16	Court Technology Fund	(9,861)	50,500	-	50,500
17	Juvenile Case Manager Fund	50,402	20,022	-	20,022
18	Red Light Camera Fund	79,830	-	-	-
19	Grant Fund	191,836	197,500	-	197,500
20	PEG Fund	536,423	53,163	-	53,163
21	Fire Donation Fund	10,786	6,029	-	6,029
22	Library Donation Fund	148,406	28,876	-	28,876
23	Police Forfeiture Fund	59,092	16,342	-	16,342
24	Park Donation Fund	49,115	32,300	-	32,300
25	Park Dedication Fund	106,534	1,600	-	1,600
26	Safe Pathways Fund	66,891	2,000	-	2,000
27	Animal Shelter Fund	41,727	7,200	-	7,200
28	Police Donation Fund	31,267	15,600	-	15,600
29	Police CART Fund	5,836	100	-	100
31	Street Reconstruction Fund	17,171,521	3,618,486	-	3,618,486
32	Capital Improvement Fund	45,536,978	338,349	-	338,349
35	Capital Replacement Fund	1,282,754	859,054	-	859,054
39	Street Assessments Fund	25,031	100	-	100
41	Water & Sewer Fund	11,747,164	26,053,200	-	26,053,200
42	Water & Sewer Utility Projects Fund	28,821,565	196,188	5,800,000	5,996,188
44	Water and Sewer Impact Fees Fund	3,310,210	444,954	-	444,954
45	Drainage Utility Fund	697,110	1,862,500	-	1,862,500
46	Drainage Capital Projects Fund	7,374,887	20,531	200,000	220,531
61	Tirz 1 Fund	136,034	-	402,670	402,670
62	Tirz 2 Fund	-	-	238,939	238,939
Total		152,407,723	79,762,561	9,749,585	89,512,146

**CONSOLIDATED SUMMARY OF ALL FUNDS (PART 2)
Expenditures (Uses)**

Fund No.	Operating Expenditures	Capital Outlay	Inter-Fund Transfers Out	Total Expenditures [Uses]	Reserved Fund Balance/ Adjustments	Estimated Fund Balance 9/30/2024
01	41,092,203	1,549,170	1,517,609	44,158,982	(9,399,027)	11,726,571
05	7,488,984	-	-	7,488,984	-	2,370,744
12	2,222,089	-	-	2,222,089	-	3,948,453
13	-	-	1,600,000	1,600,000	-	618,897
14	20,700	-	-	20,700	-	283,553
15	-	-	15,000	15,000	-	129,129
16	40,500	-	-	40,500	-	139
17	2,600	-	24,000	26,600	-	43,824
18	19,000	60,830	-	79,830	-	-
19	197,500	-	-	197,500	-	191,836
20	5,000	-	-	5,000	-	584,586
21	8,198	-	-	8,198	-	8,617
22	50,000	-	-	50,000	-	127,282
23	16,000	-	-	16,000	-	59,434
24	34,500	-	-	34,500	-	46,915
25	105,000	-	-	105,000	-	3,134
26	-	-	-	-	-	68,891
27	5,000	-	-	5,000	-	43,927
28	10,000	-	-	10,000	-	36,867
29	1,000	-	-	1,000	-	4,936
31	480,000	5,320,000	900,000	6,700,000	-	14,090,007
32	-	32,102,128	-	32,102,128	-	13,773,199
35	-	900,000	-	900,000	-	1,241,808
39	-	-	-	-	-	25,131
41	25,569,827	982,000	6,328,976	32,880,803	2,500,000	7,419,561
42	-	10,195,000	-	10,195,000	-	24,622,753
44	160,000	-	-	160,000	-	3,595,164
45	2,184,688	-	240,000	2,424,688	450,000	584,923
46	100,000	3,730,000	-	3,830,000	-	3,765,418
61	414,670	-	-	414,670	-	124,034
62	12,000	-	-	12,000	-	226,939
80,239,459		54,839,128	10,625,585	145,704,172	(6,449,027) \$	89,766,671

This schedule provides an overall view of the fiscal status for all of the funds utilized by City of Haltom City. One can see at a glance the fund balance estimated for both the beginning and end of the fiscal year in addition to the total amounts of fund sources and uses. More detailed information for each fund is provided in a separate section of this document. See the table of contents for the corresponding page.

Revenues are from a variety of sources such as taxes, fees, fines, utility sales and internal transfers. Operating expenditures are generally represented as payments for consumable supplies, services, salaries, and other items related to the ongoing operations of each fund. Capital Outlay is composed of equipment purchases, facility and infrastructure construction, or major renovations. Infrastructure generally refers to streets, water utilities, sewer utilities, and drainage utilities. Non-cash items, such as depreciation, are included in the expenses, listed in adjustment column, and added back in the fund balance.



**SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FISCAL YEAR 2024 WITH COMPARISONS TO FISCAL YEARS 2023 AND 2022
ALL FUNDS BY FUND TYPE (PART 1)**



	GOVERNMENTAL FUNDS			
	General Fund	Debt Service Fund	Special Revenue Funds	Governmental Capital Projects Funds
Beginning Balance	\$27,089,103	\$2,494,713	\$6,856,688	\$64,016,284
BUDGETED REVENUES				
Property Taxes	13,290,015	7,151,428	-	-
Sales & Other Taxes	13,660,000	-	2,679,781	3,500,000
Franchise Fees	3,380,000	-	50,000	-
Licenses/Permits/Fees	1,058,700	-	250,000	-
Intergovernmental Revenues	132,500	-	704,355	-
Charges For Service	1,851,573	-	59,500	-
Fines & Fees	915,024	-	72,000	-
Bond Proceeds	-	-	-	-
Miscellaneous Revenues	799,690	213,588	75,046	465,989
Interfund Transfers	3,107,976	-	667,609	850,000
TOTAL REVENUES	38,195,478	7,365,016	4,558,291	4,815,989
BUDGETED EXPENDITURES				
Personnel	30,763,897	-	770,766	-
Operations	10,328,306	-	2,370,991	480,000
Capital Outlay	1,549,170	-	82,830	38,322,128
Debt Service	-	7,488,984	-	-
Interfund Transfers	1,517,609	-	1,639,000	900,000
TOTAL EXPENDITURES	44,158,982	7,488,984	4,863,587	39,702,128
Reserved Fund Balance/Adjustments	(9,399,027)	-	-	-
Ending Balance	\$11,726,571	\$2,370,744	\$6,551,392	\$29,130,145

GOVERNMENTAL FUNDS

General Fund is the operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds.

Debt Service Fund is used to service the City's financing by accumulating of financial resources for the payment of principal, interest, and related costs on general long-term debts.

Special Revenue Funds are used to account for revenue sources that are legally restricted to spend for specific purposes.

Governmental Capital Project Funds are used to account for the financing and construction of major capital facilities or acquisition of major equipment and is financed is primarily through the issuance of general obligation debts and transfers from other funds.



**SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FISCAL YEAR 2024 WITH COMPARISONS TO FISCAL YEARS 20223AND 2022
ALL FUNDS BY FUND TYPE (PART 2)**

PROPRIETARY FUNDS			TOTAL ALL FUNDS		
Water & Sewer Fund	Drainage Utility Fund	Proprietary Capital Projects Funds	FY2024 Adopted Total	FY2023 Estimated Total	FY2022 Actual Total
\$11,747,164	\$697,110	\$39,506,662	\$152,407,723	\$164,862,135	\$156,998,888
-	-	-	20,441,443	19,089,306	18,569,485
-	-	-	19,839,781	19,336,619	19,082,541
-	-	-	3,430,000	3,627,546	3,527,393
-	-	425,000	1,733,700	1,333,700	1,715,459
-	-	-	836,855	505,500	466,227
25,200,000	1,852,500	-	28,963,573	27,165,700	27,739,821
565,000	-	-	1,552,024	1,935,220	2,083,952
-	-	-	-	300,000	6,412,385
288,200	10,000	236,673	2,089,186	5,369,959	1,102,466
-	-	6,000,000	10,625,585	15,955,000	12,034,896
26,053,200	1,862,500	6,661,673	89,512,146	94,618,550	92,734,624
\$4,644,864	\$610,697	-	36,790,224	33,046,412	\$28,052,996
19,375,262	1,178,367	260,000	33,992,926	28,191,902	\$23,844,211
982,000	127,000	13,925,000	54,988,128	22,825,200	\$9,365,603
1,549,701	268,624	-	9,307,309	9,332,252	\$14,262,741
6,328,976	240,000	-	10,625,585	15,955,000	\$12,034,896
32,880,803	2,424,688	14,185,000	145,704,172	109,350,766	87,560,447
2,500,000	450,000	-	(6,449,027)	2,691,542	2,689,069
\$7,419,561	\$584,923	\$31,983,335	\$89,766,671	\$152,821,461	\$164,862,135

PROPRIETARY FUNDS

Water and Sewer Fund is used to account for the operations of the water and sewer system.

Drainage Utility Fund is used to track revenues and expenses related to watershed and storm drainage improvements.

Proprietary Capital Project Funds are used to account for the financing and construction of major capital facilities or acquisition of major equipment for water and sewer system and drainage related projects that are not funded by governmental funds.

**SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS (Part1)**



	Crime Prevention District Fund	Oil and Gas Fund	Hotel Motel Tax Fund	Court Security Fund	Court Technology Fund	Juvenile Case Manager Fund	Red Light Camera Fund	Grant Fund	PEG Fund
Beginning Balance	\$3,037,264	\$1,957,364	\$242,465	\$115,277	(\$9,861)	\$50,402	\$79,830	\$191,836	\$536,423
BUDGETED REVENUES									
Property Taxes	-	-	-	-	-	-	-	-	-
Sales & Other Taxes	2,619,781	-	60,000	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	50,000
Licenses/Permits/Fees	-	250,000	-	-	-	-	-	-	-
Intergovernmental Revenues	492,355	-	-	-	-	-	-	196,000	-
Charges For Service	-	-	-	-	-	-	-	-	-
Fines & Fees	-	-	-	28,000	24,000	20,000	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues	21,141	11,533	1,788	852	500	22	-	1,500	3,163
Interfund Transfers	-	-	-	-	26,000	-	-	-	-
TOTAL REVENUES	3,133,277	261,533	61,788	28,852	50,500	20,022	-	197,500	53,163
BUDGETED EXPENDITURES									
Personnel	770,766	-	-	-	-	-	-	-	-
Operations	1,451,323	-	20,700	-	40,500	2,600	19,000	197,500	-
Capital Outlay	-	-	-	-	-	-	60,830	-	5,000
Debt Service	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	1,600,000	-	15,000	-	24,000	-	-	-
TOTAL EXPENDITURES	2,222,089	1,600,000	20,700	15,000	40,500	26,600	79,830	197,500	5,000
Ending Balance	3,948,453	618,897	283,553	129,129	139	43,824	-	191,836	584,586



**SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS (Part 2)**

Fire Donation Fund	Library Donation Fund	Police Forfeiture Fund	Park Donation Fund	Park Dedication Fund	Safe Pathways Fund	Animal Shelter Fund	Police Donation Fund	Police CART Fund	Tirz 1 Fund	Tirz 2 Fund	Total
\$10,786	148,406	\$59,092	\$49,115	\$106,534	\$66,891	\$41,727	\$31,267	\$5,836	\$136,034	-	\$6,856,688
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	2,679,781
-	-	-	-	-	-	-	-	-	-	-	50,000
-	-	-	-	-	-	-	-	-	-	-	250,000
-	-	16,000	-	-	-	-	-	-	-	-	704,355
-	27,500	-	32,000	-	-	-	-	-	-	-	59,500
-	-	-	-	-	-	-	-	-	-	-	72,000
-	-	-	-	-	-	-	-	-	-	-	-
6,029	1,376	342	300	1,600	2,000	7,200	15,600	100	-	-	75,046
-	-	-	-	-	-	-	-	-	402,670	238,939	667,609
6,029	28,876	16,342	32,300	1,600	2,000	7,200	15,600	100	402,670	238,939	4,558,291
-	-	-	-	-	-	-	-	-	-	-	770,766
8,198	33,000	16,000	34,500	105,000	-	5,000	10,000	1,000	414,670	12,000	2,370,991
-	17,000	-	-	-	-	-	-	-	-	-	82,830
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	1,639,000
8,198	50,000	16,000	34,500	105,000	-	5,000	10,000	1,000	414,670	12,000	4,863,587
8,617	127,282	59,434	46,915	3,134	68,891	43,927	36,867	4,936	124,034	226,939	6,551,392

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ALL CAPITAL PROJECT FUNDS (CITY-WIDE)

	Street Reconstruction Fund	Capital Improvement Fund	Capital Replacement Fund	Street Assessments Fund	Water and Sewer Capital Projects Fund	Impact Fees Fund	Drainage Capital Projects Fund	Total
Beginning Balance	\$17,171,521	\$45,536,978	\$1,282,754	\$25,031	\$28,821,565	\$3,310,210	\$7,374,887	\$103,522,946
BUDGETED REVENUES								
Property Taxes	-	-	-	-	-	-	-	-
Sales & Other Taxes	3,500,000	-	-	-	-	-	-	3,500,000
Franchise Fees	-	-	-	-	-	-	-	-
Licenses/Permits/Fees	-	-	-	-	-	425,000	-	425,000
Intergovernmental Revenues	-	-	-	-	-	-	-	-
Charges For Service	-	-	-	-	-	-	-	-
Fines & Fees	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Miscellaneous Revenues	118,486	338,349	9,054	100	196,188	19,954	20,531	702,662
Interfund Transfers	-	-	850,000	-	5,800,000	-	200,000	6,850,000
TOTAL REVENUES	3,618,486	338,349	859,054	100	5,996,188	444,954	220,531	11,477,662
BUDGETED EXPENDITURES								
Personnel	-	-	-	-	-	-	-	-
Operations	480,000	-	-	-	-	160,000	100,000	740,000
Capital Outlay	5,320,000	32,102,128	900,000	-	10,195,000	-	3,730,000	52,247,128
Debt Service	-	-	-	-	-	-	-	-
Interfund Transfers	900,000	-	-	-	-	-	-	900,000
TOTAL EXPENDITURES	6,700,000	32,102,128	900,000	-	10,195,000	160,000	3,830,000	53,887,128
Ending Balance	\$14,090,007	\$13,773,199	\$1,241,808	\$25,131	\$24,622,753	\$3,595,164	\$3,765,418	\$61,113,480

THE MONEY COMES FROM BY REVENUE TYPE

Revenue	Actual FY2022	EOY Estimated FY2023	Budget FY2024	Change from FY2023 to FY2024	Percent
Property Taxes	18,569,485	19,089,306	20,441,443	\$1,352,137	7%
Sales & Other Taxes	19,082,541	19,336,619	19,839,781	503,162	3%
Franchise	3,527,393	3,627,546	3,430,000	(197,546)	-5%
Licenses & Permits	1,715,459	1,333,700	1,733,700	400,000	30%
Intergovernmental	466,227	505,500	836,855	331,355	66%
Charges For Service	27,739,821	27,165,700	28,963,573	1,797,873	7%
Fines & Fees	2,083,952	1,935,220	1,552,024	(383,196)	-20%
Bond Proceeds	6,412,385	300,000	-	(300,000)	N/A
Other	1,102,466	5,369,959	2,089,186	(3,280,774)	-61%
Transfers	12,034,896	15,955,000	10,625,585	(5,329,415)	-33%
Total	\$92,734,624	\$94,618,550	\$89,512,146	(\$5,106,404)	-5%

MAJOR SOURCES OF REVENUES

Major sources of revenue are taxes, licenses and charges for operating services, and bond issues for capital improvement funds.

Taxes and Franchise include property tax, sales and use taxes, and franchise fees. Property tax estimates are based on current property values, new construction, and the adopted tax rate. Estimates for sales and use taxes are adjusted according to the economic locally and nationally. A more prudent and strategic approach to fiscal planning is necessary when possibly facing economic uncertainties, particularly a recession. Property taxes are budgeted on values of properties determined by the Tarrant County Appraisal District, the City's tax rate, and the expected collection rate. New growth and the increased values from new developments adds to the City's property values and will continue to increase revenues while allowing tax rate reductions in this formula. Franchise taxes have been adjusted based on laws affecting telecommunications in past years.

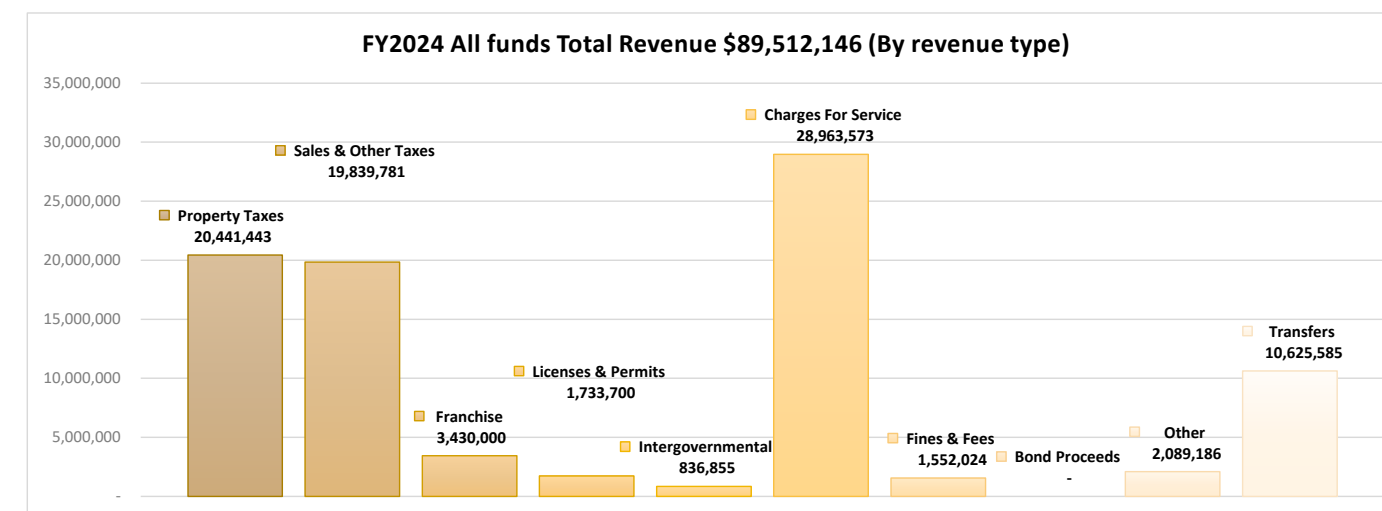
Licenses & Permits, Charges for Services, Fines, and Fees include licenses, permits, charges for services, and fines. Trend analysis and known new development projects are used to project the charges for services.

Intergovernmental revenues are grants from other governmental entities. The City receives grants for Streets, Police, Fire, Drainage, Parks, and Library.

Other revenues are donations, interest income, and other miscellaneous revenues.

Transfers are transactions between funds. Transfers include administrative fees, fleet service fees, debt service payments, and billing fees.

Bond Proceed are a way to raise funds for major capital projects and infrastructure improvements. Although bond revenues show in the year they are received, repayment expenses can carry for multiple years.



WHERE THE MONEY COMES FROM - BY FUND TYPE

Revenue	Actual FY2022	EOY Estimated FY2023	Budget FY2024	Change from FY2023 to FY2024	Percent
General Fund	35,048,016	35,936,191	38,195,478	\$2,259,287	6%
Debt Service Fund	\$13,500,844	8,068,656	7,365,016	(\$703,641)	-9%
Special Revenue Funds	\$2,965,459	3,237,393	4,558,291	\$1,320,898	41%
Capital Project Funds	\$14,073,618	\$20,839,950	11,477,662	(\$9,362,288)	-45%
Water and Sewer Fund	\$25,210,279	24,658,200	26,053,200	\$1,395,000	6%
Drainage Fund	\$1,936,409	1,878,160	1,862,500	(\$15,660)	-1%
Total	\$92,734,624	\$94,618,550	\$89,512,146	(\$5,106,404)	-5%

General Fund is the general operating fund of the City. It provides a broad spectrum of programs and services such as police, fire, parks and recreation, public works, and administrative services. Most of the revenue comes from property tax, sales taxes, franchise fees, permits & inspections. Total General Fund revenue is 5% less, because of less transfers than in the previous budget.

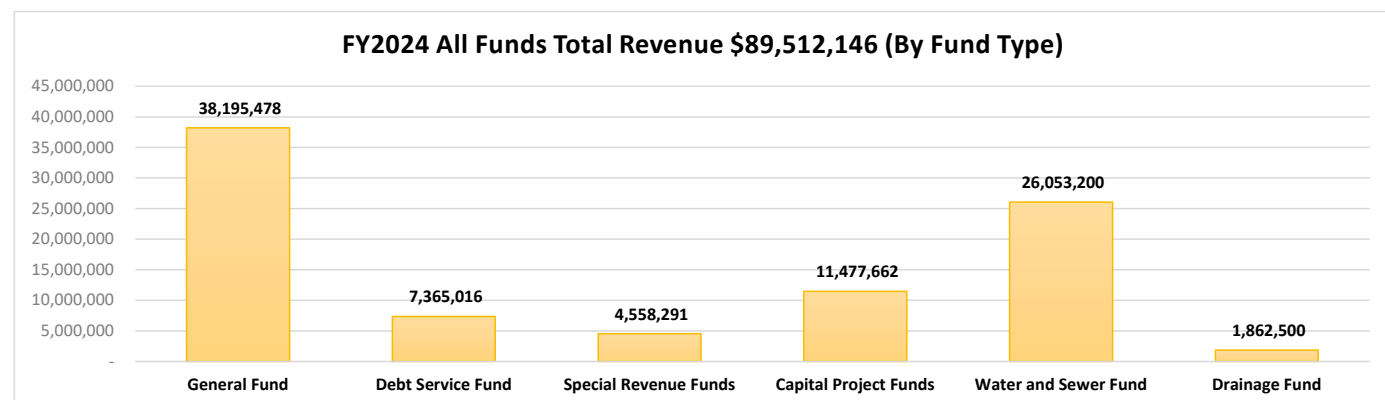
Debt Service Fund is used for the accumulation of resources specifically for the payment of both principal and interest on long-term governmental debt. Financing is provided primarily by property tax and transfers from other resources.

Special Revenue Funds are used to account for revenue sources that are legally restricted to be spent for specified purposes, meaning they must be spent for specific purposes outlined by law or regulation. Revenues include sales tax, special fees, and donations.

Capital Project Funds are used to account for all major capital improvements are financed certificates of obligation, general obligation bonds, intergovernmental grants, developer contributions, and other designated resources.

Water and Sewer Fund provides water and sewer services to the City. Major revenue comes from charges for services. Increases in revenues are mainly due to new commercial water and sewer accounts. Revenues help cover operational and capital expenditures.

Drainage Fund is for recording revenues and expenses related to watershed and storm water drainage improvements.



WHERE THE MONEY GOES - BY EXPENDITURE TYPE

Expenditure	Actual FY2022	EOY Estimated FY2023	Budget FY2024	Change from FY2023 to FY2024	Percent
Personnel	\$28,052,996	\$33,046,412	\$36,790,224	\$3,743,811	11%
Operations	\$23,844,211	\$28,191,902	\$33,992,926	\$5,801,024	21%
Capital Outlay	\$9,365,603	\$22,825,200	\$54,988,128	\$32,162,928	141%
Debt Service	\$14,262,741	\$9,332,252	\$9,307,309	(\$24,943)	0%
Transfers	\$12,034,896	\$15,955,000	\$10,625,585	(\$5,329,415)	-33%
Total	\$87,560,447	\$109,350,766	\$145,704,172	\$36,353,405	33%

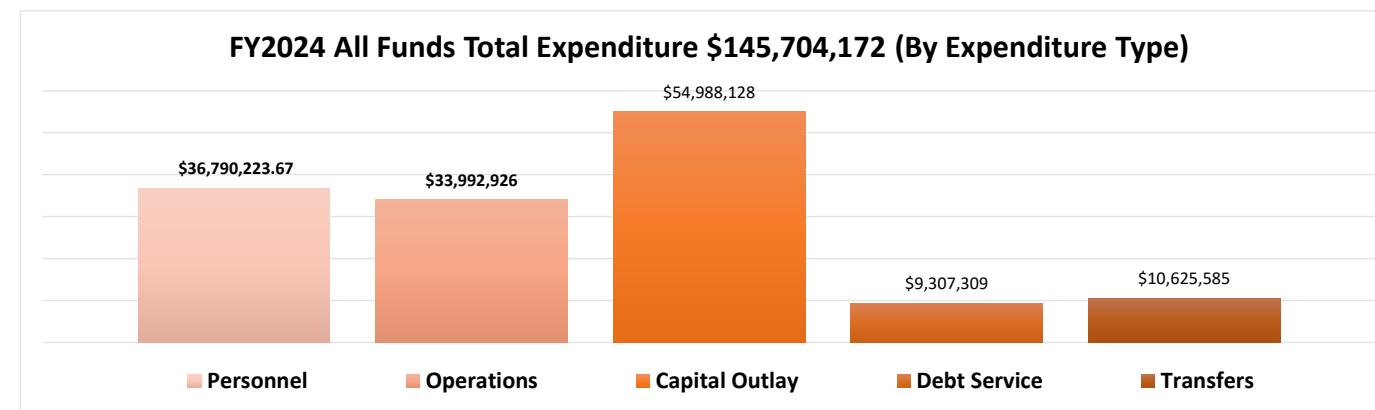
Personnel – Are the salaries and benefits costs associated with all employees. Council approved a 7% salary increase and for the City to cover the increased insurance premiums for employees. Four new positions were added City-wide.

Operations – Decision packages were added this year to help the departments perform their duties with maximum efficiency. Departments make every opportunity to offset additional cost and inflation, by find savings in operational expenses. Operational expenses include supplies, maintenance, and contracts for the operations of the City.

Capital Outlay – Expenditures in capital project funds and large capital purchases are capital outlays. Many of the projects span multiple years and are expected to increase in FY24 because of the planned parks, streets, water and sewer, building the new Law Enforcement Center, and the new City Hall projects.

Debt Service – The debt is used for the accumulation of resources specifically for the payment of both principal and interest on both general government debt service and proprietary debt service. No new debt was issued in FY23 or planned in FY24.

Transfers - Fewer transfers are budgeted in FY24 to cover debt service payments, capital project operations and related debt.



WHERE THE MONEY GOES - BY FUND TYPE

Expenditure	Actual FY2022	EOY Estimated FY2023	Budget FY2024	Change from FY2023 to FY2024	Percent
General Fund	\$32,819,639	37,758,751	44,158,982	\$6,400,231	17%
Debt Service Fund	\$13,302,737	\$7,480,549	7,488,984	\$8,436	0%
Special Revenue Fund	\$2,632,290	\$2,683,906	4,863,587	\$2,179,681	81%
Capital Project Fund	\$11,367,943	\$28,315,000	53,887,128	\$25,572,128	90%
Water and Sewer Fund	\$25,489,288	\$30,541,512	32,880,803	\$2,339,291	8%
Drainage Fund	\$1,948,550	\$2,571,049	2,424,688	(\$146,361)	-6%
Total	\$87,560,447	\$109,350,766	\$145,704,172	\$36,353,405	33%

General Fund is the general operating fund of the City. It provides a broad spectrum of programs and services such as police, fire, parks and recreation, public works and administrative services.

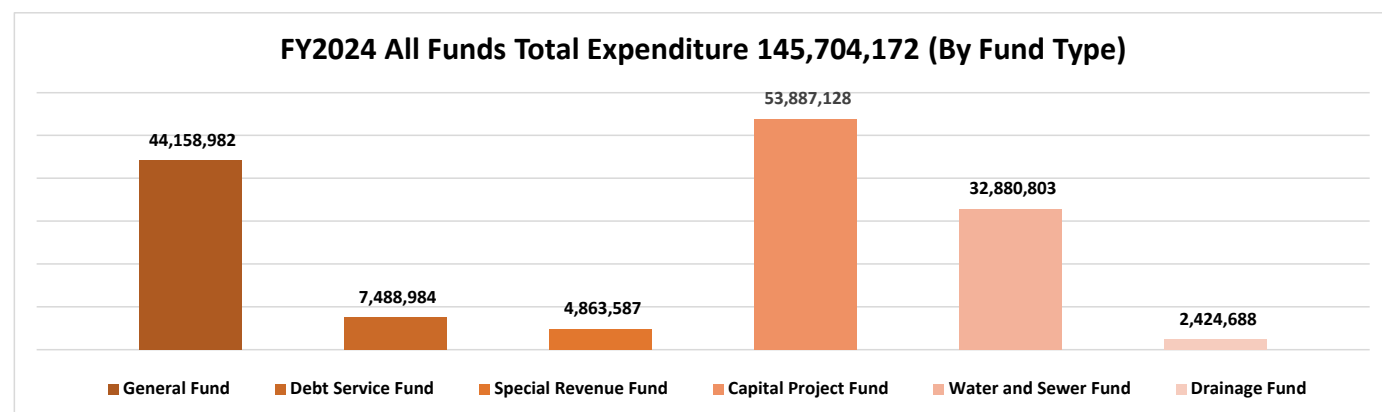
Debt Service Fund is used for the accumulation of resources specifically for the payment of both principal and interest on long-term governmental debt. Financing is provided primarily by property tax and transfers from other resources.

Special Revenue Funds are used to account for revenue sources that are legally restricted to be spent for specified purposes, meaning they must be spent for specific purposes outlined by law or regulation. Revenues include sales tax, special fees, and donations.

Capital Project Funds are used to account for all capital projects and major capital purchases. The significant changes from year to year are due to various capital construction projects and purchase of capital assets budgeted for each individual year.

Water and Sewer Fund provides water and sewer services to the City. Decision packages in this fund were to fund much needed equipment purchases. Current Supply chain issues have been challenging in ordering equipment and taking possession of equipment within the same budget year. There will be a need to carry over expenses for any large equipment items requiring longer lead times based on availability.

Drainage Fund is for recording revenues and expenses related to watershed and storm drainage improvements. Drainage capital projects are important for improving drainage areas where water can accumulate and cause flooding.



WHERE THE MONEY GOES - BY FUNCTIONS

Expenditure	Actual FY2022	EOY Estimated FY2023	Budget FY2024	Change from FY2023 to FY2024	Percent
General Government	\$25,022,521	\$24,103,219	\$41,022,905	\$16,919,686	70%
Police	\$15,185,316	\$25,639,838	\$26,354,405	\$714,568	3%
Fire	\$9,980,715	\$8,688,765	\$9,467,278	\$778,514	9%
Parks	\$3,126,216	\$2,803,421	\$6,871,624	\$4,068,203	145%
Library	\$1,003,348	\$1,272,934	\$1,291,593	\$18,659	1%
Public Works	\$33,242,331	\$46,842,590	\$60,696,366	\$13,853,776	30%
Total	\$87,560,447	\$109,350,766	\$145,704,172	\$36,353,405	33%

General Government – Expenditures increased due to building a new City Hall, increase salaries, and several other new decision packages.

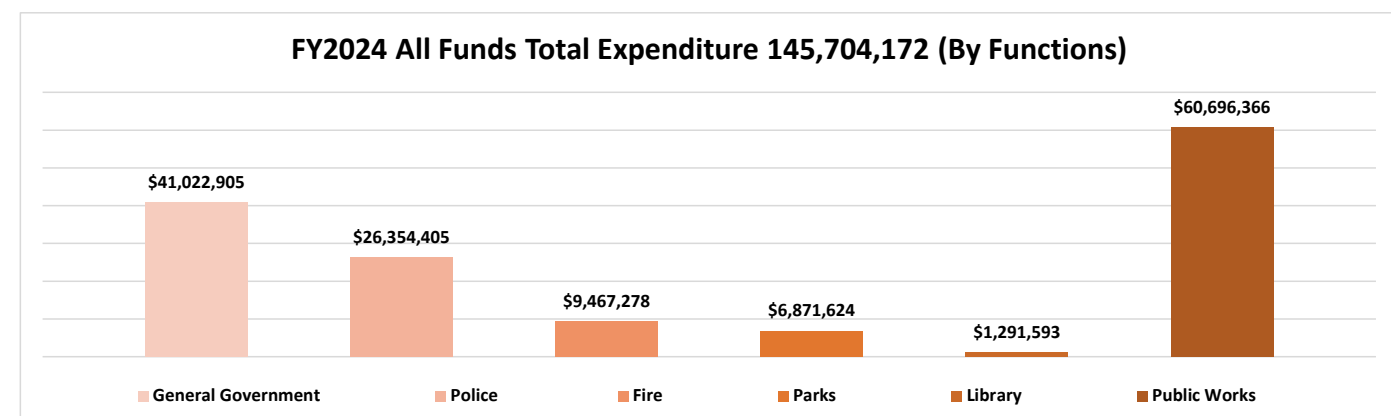
Police – The increase is due to continued construction of the new Law Enforcement Center, salary increases, and step increases, and drones.

Fire – The increase is due to the a new fire engine, salary increases, and employee step increases.

Parks – The increase is due to the completion of North Park, salary increase to employees, and replacement of equipment. This year’s budget will also replace a two-decade old Christmas tree and a sidewalk in Broadway Park.

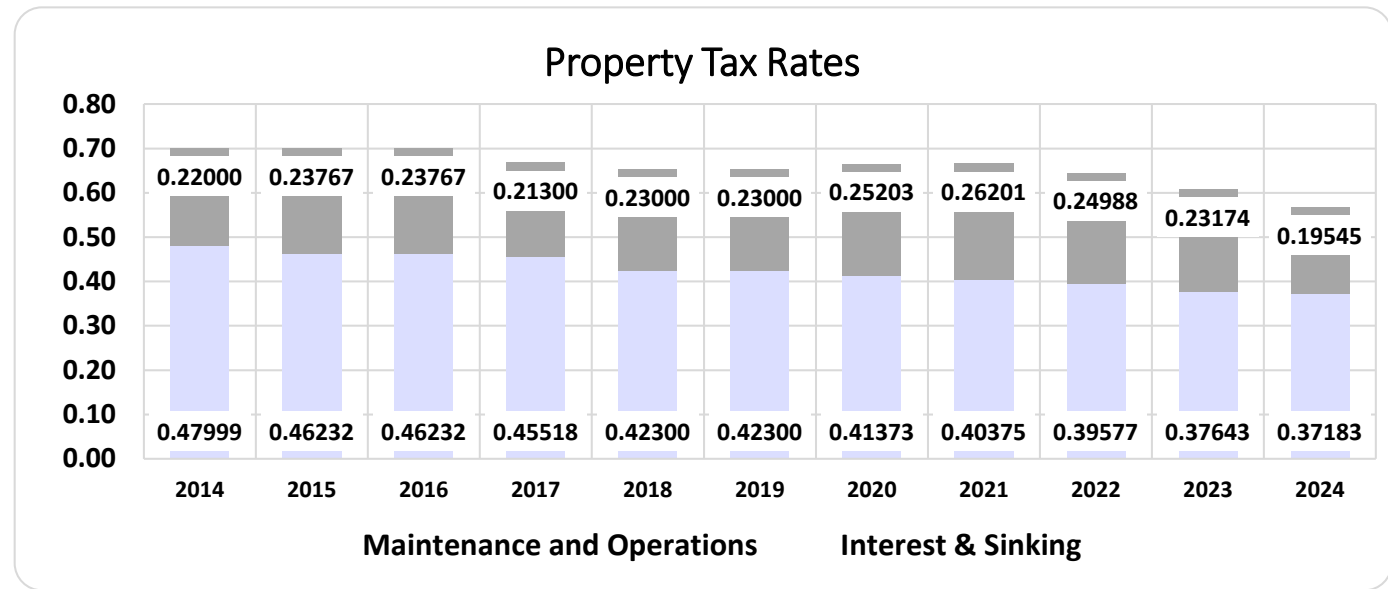
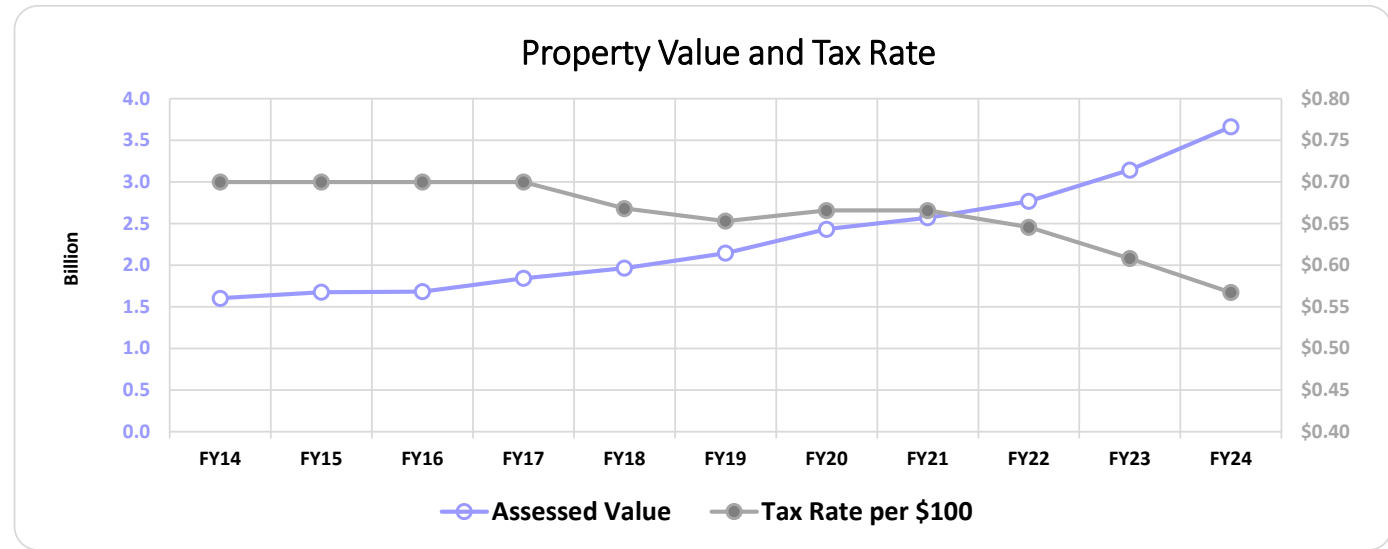
Library – Operational expenditures are due increased salaries and addinf furniture and shelving in the reading area.

Public Works – This includes streets, facilities, water and sewer, and storm water drainage. The increase is due to equipment purchases for streets and drainage, increased salaries, and planned projects.



PROPERTY VALUES, TAX RATES REVENUES

Fiscal Year	Assessed Valuation	Percent Change	Average Taxable Value	M&O Rate Per \$100	I&S Rate Per \$100	Tax Rate Per \$100	Average Tax
2014	\$1,602,758,757	1%	\$64,622	0.479990	0.220000	0.699990	\$452
2015	\$1,676,480,896	5%	\$67,052	0.479990	0.220000	0.699990	\$469
2016	\$1,682,741,323	0%	\$67,310	0.462316	0.237674	0.699990	\$471
2017	\$1,842,343,558	9%	\$77,187	0.462316	0.237674	0.699990	\$540
2018	\$1,965,607,988	7%	\$86,551	0.455180	0.213000	0.668180	\$578
2019	\$2,145,251,779	16%	\$96,055	0.423000	0.230000	0.653000	\$627
2020	\$2,434,006,207	24%	\$109,685	0.413730	0.252030	0.665760	\$730
2021	\$2,570,400,175	6%	\$116,748	0.403752	0.262008	0.665760	\$777
2022	\$2,767,760,865	7.7%	\$130,404	0.395769	0.249882	0.645651	\$842
2023	\$3,143,425,219	13.6%	\$152,153	0.376427	0.231735	0.608162	\$925
2024	\$3,663,528,267	16.5%	\$178,181	0.371831	0.195452	0.567283	\$1,011



MAJOR REVENUES

PROPERTY TAX

The City's property tax is levied based on appraised value of property as determined by the Tarrant County Appraisal District. The Tarrant County Tax Office bills and collects the property tax for the City.

The tax rate is \$0.567283 per \$100 assessed valuation, which consists of \$0.371831 for maintenance and operations cost (recorded in the General Fund) and \$0.195452 for principal and interest payments on bond indebtedness (recorded in the Debt Service Fund).

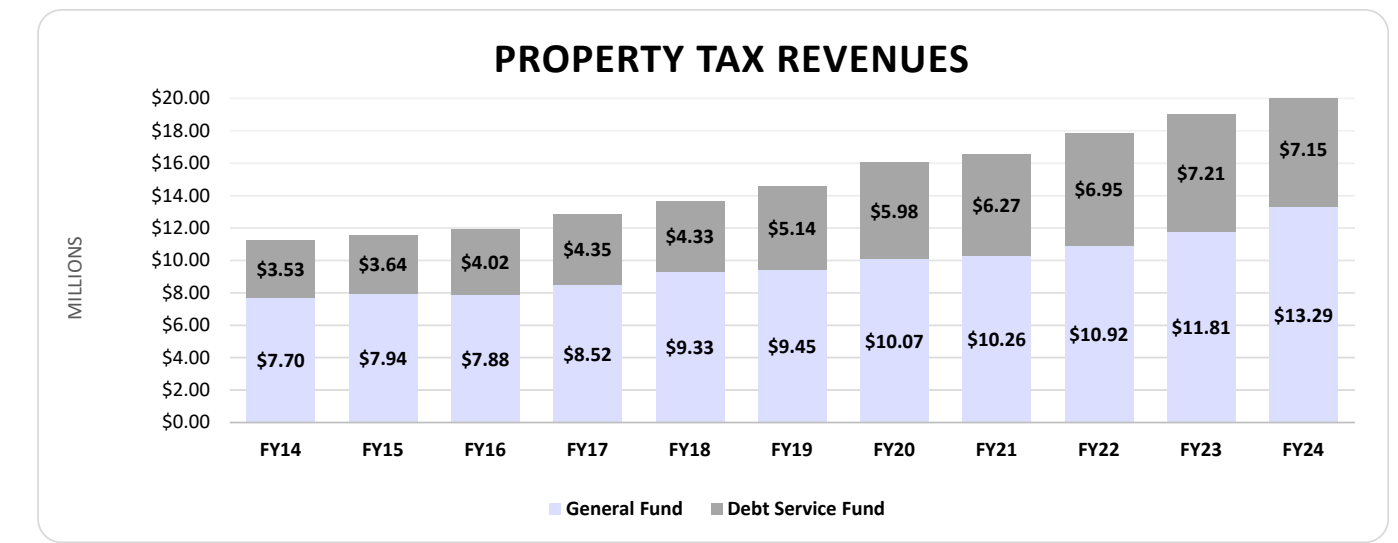
Outlook

Property tax revenues for FY2024 have increased by 8% due to higher in property values and new growth. Property value is based on the tax roll certified by the Tarrant County Appraisal District. For future years, the growth should continue as more of the developments are completed and newer properties are included on the tax rolls.

Major Influence

Factors affecting property tax revenues include population, development, property value, tax rate, and tax assessor appraisal and collection rate.

Fiscal Year	General Fund	Debt Service Fund	Total	Percent of Changes
FY14	7,702,997	3,526,990	11,229,987	5.9%
FY15	7,941,285	3,636,079	11,577,364	3.1%
FY16	7,876,104	4,022,127	11,898,231	2.9%
FY17	8,515,314	4,352,034	12,867,348	8.4%
FY18	9,326,617	4,331,228	13,657,845	6.6%
FY19	9,451,150	5,138,500	14,589,650	7.2%
FY20	10,074,387	5,981,136	16,055,523	10.7%
FY21	10,263,788	6,271,130	16,534,918	3.3%
FY22	10,924,286	6,952,732	17,877,018	8.4%
FY23	11,805,499	7,214,306	19,019,805	6.9%
FY24	13,290,015	7,151,428	20,441,443	8.0%



SALES TAX

The City imposes a local option sales tax of 2% on all retail sales, leases, and rentals of most goods, as well as taxable services. The sales tax allocations are: 1.375% for general purposes and is recorded in the General Fund, 0.25% is for crime control and prevention and is recorded in the Crime Control and Prevention District Fund, and the rest of the 0.375% is for street improvements and is recorded in the Street Reconstruction Fund.

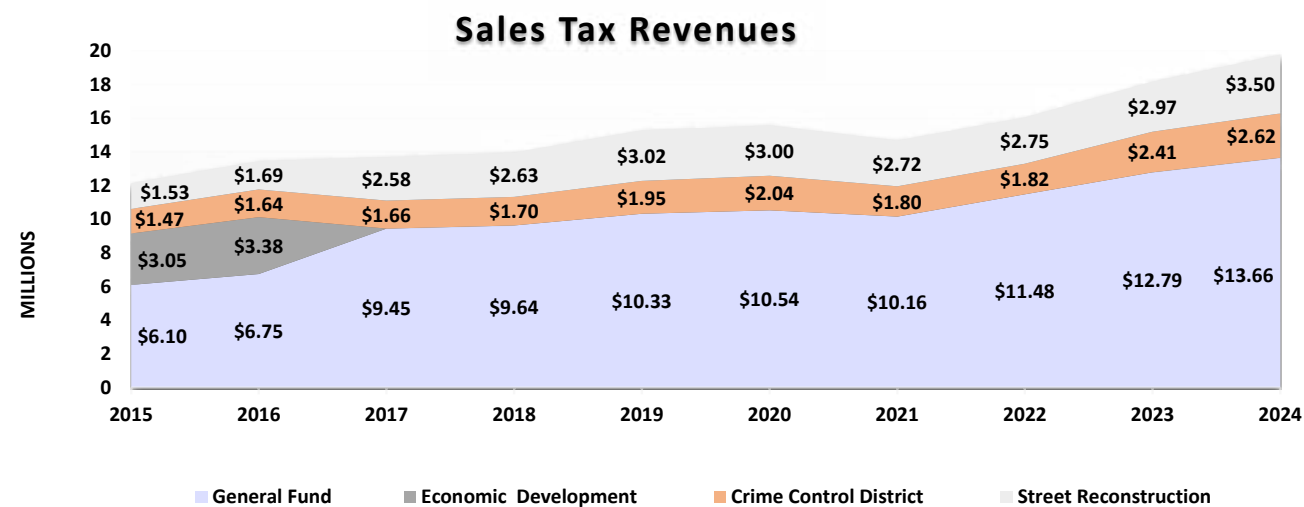
Outlook

The budget for FY2024 projected a growth of approximately 8.8% in sales tax revenues over the previous year. Despite maintaining a conservative budgeting approach, our City is experiencing increases in sales tax due to a robust local economy and the emergence of new economic development. In anticipation continued growth, the city has budgeted a continued rise in sales tax revenue as the occupancy of a two large warehouse facilities reaches full capacity and a third facility is completed. The also recently announced the new construction for HMart consisting of a new grocery store and 50 restaurants.

Major Influence

Factors affecting sales tax revenues include population, new economic growth, retail sales, strong local economy, and consumer price index.

Fiscal Year	General Fund	Economic Development	Crime Control District	Street Reconstruction	Total	Percent of Change
2015	6,095,550	3,053,111	1,465,227	1,526,546	12,140,434	7.4%
2016	6,747,264	3,379,538	1,643,414	1,689,760	13,459,977	10.9%
2017	9,447,444	-	1,662,631	2,577,863	13,687,938	1.7%
2018	9,636,393	-	1,695,883	2,629,420	13,961,696	2.0%
2019	10,330,000	-	1,945,787	3,015,803	15,291,590	9.5%
2020	10,536,600	-	2,043,076	3,000,000	15,579,676	1.9%
2021	10,156,136	-	1,799,206	2,720,206	14,675,548	-5.8%
2022	11,481,000	-	1,824,374	2,747,258	16,052,632	9.4%
2023	12,794,100	-	2,411,158	2,967,039	18,172,297	13.2%
2024	13,660,000	-	2,619,781	3,500,000	19,779,781	8.8%



FRANCHISE FEES

The City imposes a 4% to 8% franchise fee on utility companies for the use of right-of-ways. The types of franchises include gas, electricity, telephone, fiber optics, cable television, solid waste collection, water and sewer, and drainage. Due to legislative changes, some franchise fee have been reduced.

Franchise revenues are recorded in the General Fund and PEG (Public, Education and Government) Fund.

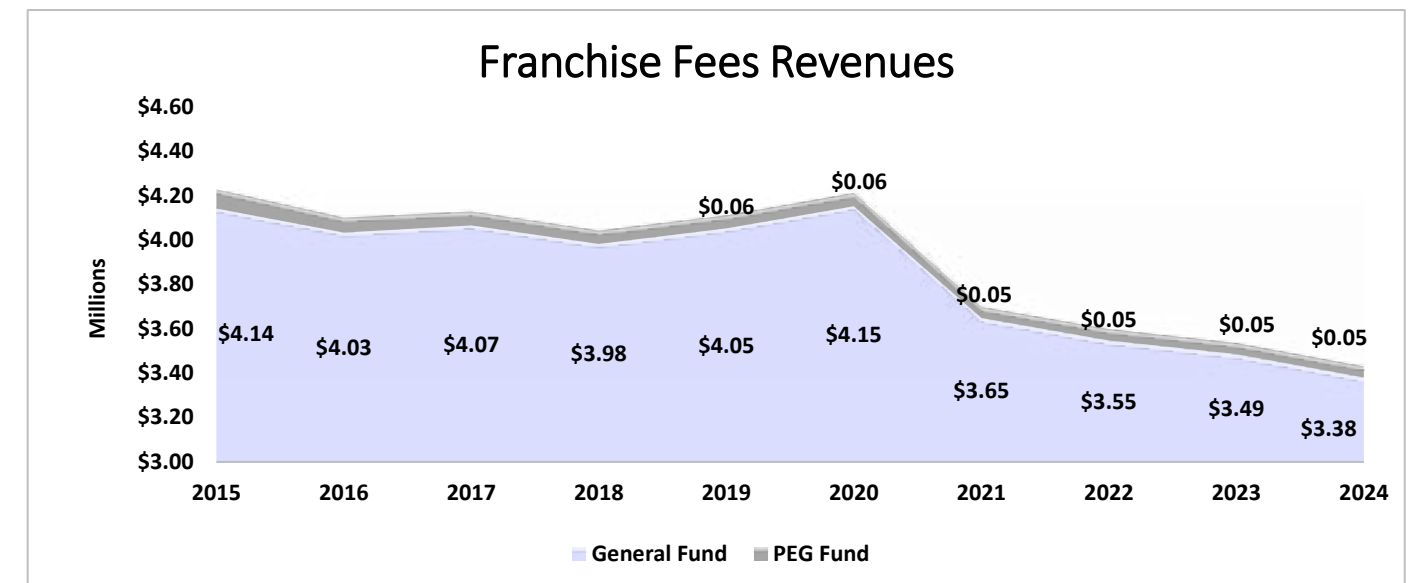
Outlook

Franchise fees revenues are projected to decrease 3% by telecommunications franchise fees.

Major Influence

Factors affecting franchises include population, utility gross sales, rate of charges, and fluctuation in weather, which affects electricity, gas, and water revenues.

Fiscal Year	General Fund	PEG Fund	Total	Percent of Change
2015	4,141,783	86,590	4,228,373	0.9%
2016	4,033,636	66,681	4,100,317	-2.6%
2017	4,065,408	63,053	4,128,461	0.8%
2018	3,982,000	60,000	4,042,000	-2.1%
2019	4,052,000	60,000	4,112,000	1.8%
2020	4,152,000	60,000	4,212,000	2.5%
2021	3,648,000	50,000	3,698,000	-12.1%
2022	3,548,000	50,000	3,598,000	-2.7%
2023	3,486,220	50,000	3,536,220	-1.7%
2024	3,380,000	50,000	3,430,000	-3.0%



CHARGES FOR SERVICES

Fees and charges for services provided by the City such as inspection, facility rentals, reports, parks and recreation, garage sales, water and sewer, and drainage.

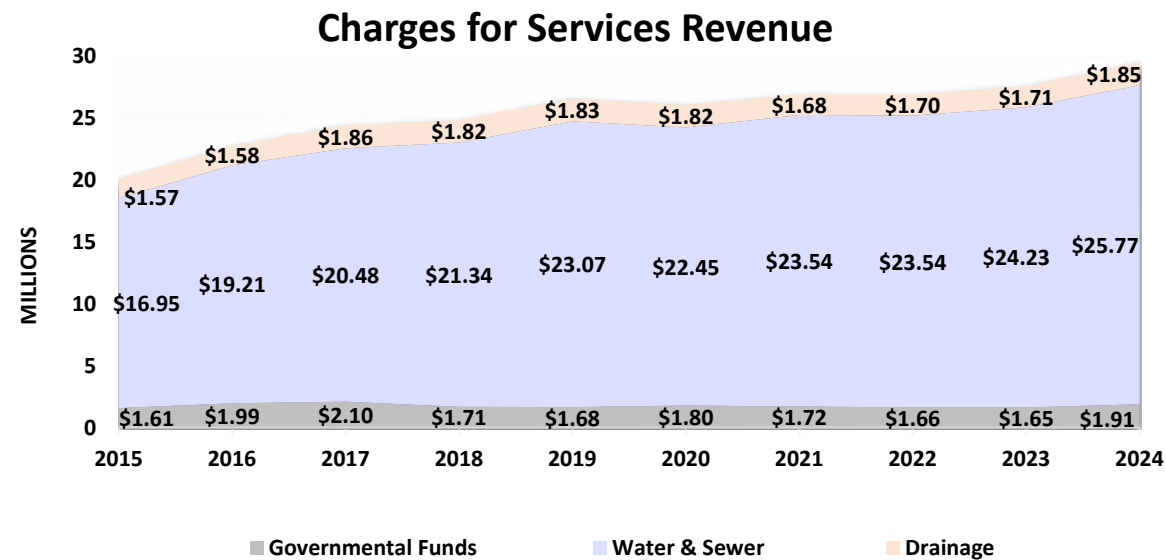
Outlook

Total revenue from Charges for Services for FY2024 is estimated to increase around 7% compared to last year. The sewer rates are increasing 18% to offset both the suppliers increase and infrastructure cost along with a 2% increase in solid waste to offset cost.

Major Influence

Factors affecting charges for services revenues include population, activities, and usage.

Fiscal Year	Governmental Funds	Water & Sewer	Drainage	Total	Percent of Change
2015	1,606,930	16,951,383	1,570,380	20,128,693	0.6%
2016	1,991,635	19,210,650	1,581,418	22,783,703	13.2%
2017	2,104,278	20,479,201	1,861,389	24,444,868	7.3%
2018	1,705,927	21,336,400	1,815,000	24,857,327	1.7%
2019	1,677,610	23,073,290	1,830,000	26,580,900	6.9%
2020	1,796,500	22,454,410	1,820,000	26,070,910	-1.9%
2021	1,716,146	23,540,200	1,680,000	26,936,346	3.3%
2022	1,662,146	23,540,200	1,695,000	26,897,346	-0.1%
2023	1,653,546	24,228,000	1,710,000	27,591,546	2.6%
2024	1,911,073	25,765,000	1,852,500	29,528,573	7.0%



FINE AND FEES

Fines and fees are imposed on any person or business who violates laws, codes, or regulations within the City. Major fines and fees are related to traffic violation and code compliance. Fines and fees are recorded in the General Fund, Court Technology Fund, Court Security Fund, and Juvenile Case Manager Fund.

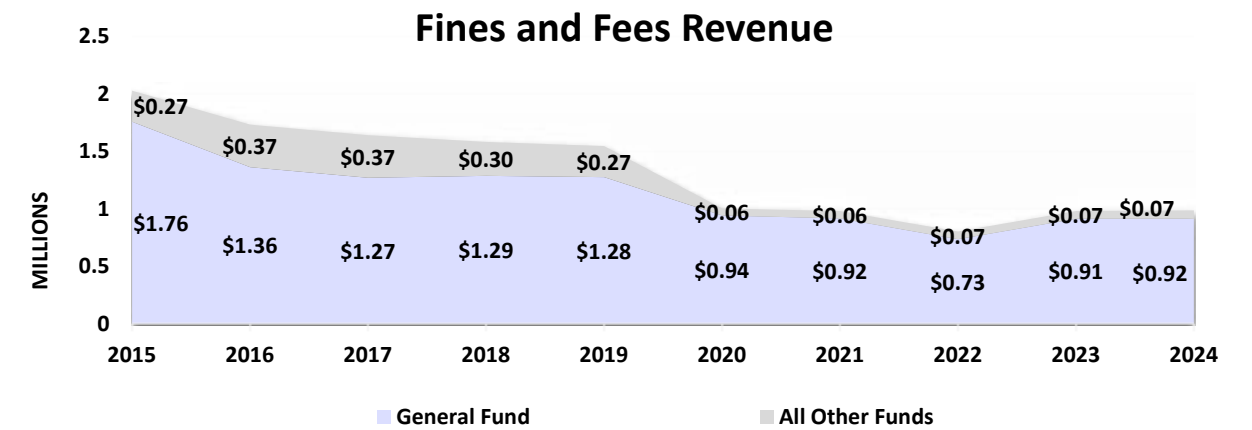
Outlook

Total revenue from fines and fees in FY2024 is estimated to remain about the same as the previous year. Increases are not projected due to the exceptional low activities in citations.

Major Influence

Factors affecting fines and fees revenues include population, activities, and rate of charges.

Fiscal Year	General Fund	All Other Funds	Total	Percent of Change
2015	1,758,284	271,189	2,226,510	21.5%
2016	1,363,978	369,687	1,949,959	-12.4%
2017	1,271,595	368,868	2,449,800	25.6%
2018	1,287,439	296,000	1,583,439	-35.4%
2019	1,275,400	272,000	1,547,400	-2.3%
2020	942,525	62,000	1,004,525	-35.1%
2021	916,720	64,000	980,720	-2.4%
2022	734,620	67,000	801,620	-18.3%
2023	913,220	67,000	980,220	22.3%
2024	915,024	72,000	987,024	0.7%



GENERAL FUND

The General Fund serves as the backbone operation of the city. It provides a broad spectrum of programs and services such as police, fire, parks and recreation, streets, fleet, building maintenance and administration

- **General Fund Description**
- **General Fund Budget Summary**
- **Overview Of Revenues And Expenditures**
- **General Fund Departments**
- **Performance Measures**

GENERAL FUND DESCRIPTION

FUND SUMMARY

The General Fund is used to account for all revenues and expenditures not designated for a specific purpose. A budget is created annually to plan and control spending and is adopted by the Haltom City elected City Council members. Expenditures include essential and operational services like police, fire, and public infrastructure (streets, buildings) contributing directly to the well-being and safety of the community. Resources from variance revenues are used to support the General Funds including property taxes, sales and use taxes, franchise fees, license and permit fees, service charges, and fines from the Municipal Court. The General Fund is the financial backbone of the city, ensuring that it has the necessary resources to provide a wide range of services to its residents and maintain the infrastructure and facilities that contribute to the overall quality of life in the community.

CONCLUDING FISCAL YEAR 2023 FINANCIAL PERFORMANCE

Revenues in the General Fund are estimated to total \$35.9 million, which is \$2.1 million more than FY2023 adopted budget. The City's strong commercial and economic growth resulted in nearly a million in additional sales and use taxes than budgeted and along with another million received from interest earnings.

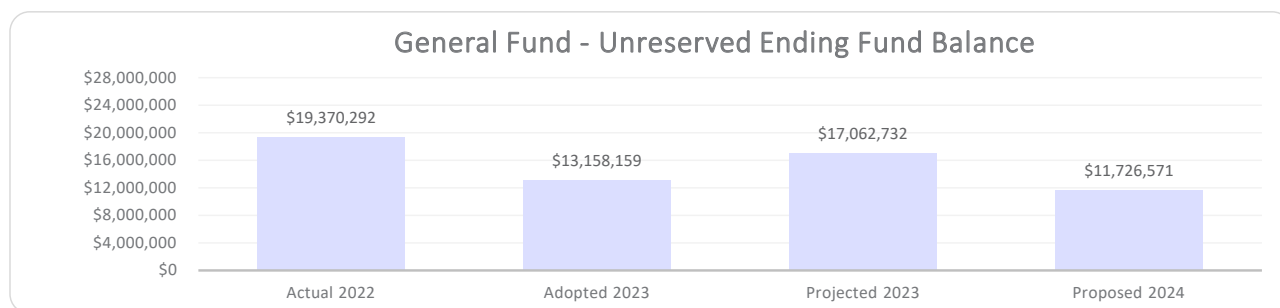
Expenditures in the General Fund are estimated to be \$37.8 million, which is \$2 million less than FY2023 adopted budget. Several reasons contributed including the lag time to fill job openings and staff's conservative spending approach. The departments that saw the greatest savings were Police, Building Maintenance, and Streets and Drainage.

Fund Balance at the end of the year is the net difference in revenues and expenditures added to the beginning fund balance. The estimated ending fund balance for FY2023 is \$27.1 million, \$17.1 million is unrestricted which is 45% more than the minimum required 20% reserve policy.

FISCAL YEAR 2024 BUDGET GENERAL FUND REVENUES

In fiscal year 2024, the General Fund revenue is expected to total \$38.1 million, representing a \$1.4 million (4%) increase from FY2023. Even with a conservative approach, revenues in FY2024 are expected to increase in most categories such as property tax, sales tax, and licenses & permit fees reflecting Haltom City's strong economy. The estimated taxable property values increased to \$3.6 billion, a growth of half a billion more than last year. Because of the strong property values, the City was able to lower property tax rates, for the sixth year in a row, another \$.041 per \$100 to \$0.567283 per \$100. Expenditures for fiscal year 2024 are projected to be \$44.2 million, a \$4.3 million increase from the previous budget. The increase includes the replacement of a fire engine for the fire department, a new gradall and skid steer loader for the streets division, a computer desktop, and to rehab the city website. Also, the City included five new positions and salary increases to meet Council's long-term commitment towards attracting and retaining high-quality staff. After revenues and expenditures, plus any budgeted transfers to other funds, the projected ending fund balance at year-end 2023 is \$11.7 million. Although the projected balance represents \$1.6 million less than the 2023 budget, it is still 27% over the 20% reserve policy.

GENERAL FUND BUDGET SUMMARY				
FUND 01	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	26,683,286	28,911,663	28,911,663	27,089,103
Revenues				
Property Taxes	11,403,060	11,805,499	11,875,000	13,290,015
Sales & Other Taxes	13,140,382	12,794,100	13,660,000	13,660,000
Franchise Fees	3,507,541	3,486,220	3,577,546	3,380,000
License & Permit	1,386,015	1,282,450	1,063,700	1,058,700
Intergovernmental	408,695	276,690	357,500	132,500
Charges for Service	1,538,830	1,608,546	1,661,550	1,851,573
Fines	908,359	734,620	913,220	915,024
Interest Income	43,000	100,075	1,100,075	600,075
Other Revenues	769,142	214,500	208,600	199,615
Interfund Transfer	1,942,992	1,519,000	1,519,000	3,107,976
Total Revenues	35,048,016	33,821,704	35,936,191	38,195,478
Funds Available	61,731,302	62,733,366	64,847,853	65,284,580
Expenditures				
City Manager's Office	633,544	658,793	658,793	739,554
City Secretary	266,049	268,989	268,989	325,885
City Council	29,589	44,880	44,880	48,100
Finance	563,596	832,396	793,457	1,052,838
Human Resources	564,807	717,218	717,218	791,491
Planning & Community Development	1,107,608	1,163,221	1,163,221	1,253,330
Information Technology	909,026	1,147,066	1,119,112	1,123,145
Animal Services	417,042	444,002	444,002	498,939
Fleet Services	1,013,659	1,008,301	1,008,301	1,382,089
Building Maintenance	571,648	1,283,674	864,674	1,405,907
Police	9,999,045	11,677,772	11,267,723	12,930,816
Fire	8,221,404	8,839,311	8,681,187	9,459,080
Emergency Management	167,991	524,177	465,553	574,170
Municipal Court	562,392	603,952	603,952	568,657
Street & Drainage	1,175,262	2,073,764	1,892,054	1,698,050
Parks & Recreation	1,882,539	2,511,299	2,267,921	2,629,996
Library	976,263	1,154,223	1,149,092	1,237,093
EDC	421,942	617,166	617,166	2,227,344
Non-Departmental	1,877,740	2,795,134	2,272,955	2,694,888
Transfers	1,458,492	1,458,500	1,458,500	1,517,609
Total Expenditures	32,819,639	39,823,837	37,758,751	44,158,982
Annual Surplus / (Deficit)	2,228,377	(6,002,133)	(1,822,560)	(5,963,504)
Fund Balance, Ending	28,911,663	22,909,530	27,089,103	21,125,598
Fund Balance Breakdown				
Reserved (i.e. Encumbrances, Prepays etc..)	(9,541,371)	(9,751,371)	(10,026,371)	(9,399,027)
Unreserved Fund Balance	19,370,292	13,158,159	17,062,732	11,726,571
Reserve Policy is 20% of Expenditures	6,563,928	7,964,767	7,551,750	8,831,796
Amount over (under) Reserve Policy	12,806,364	5,193,391	9,510,981	2,894,775
% of Total Expenditures	59%	33%	45%	27%



OVERVIEW OF GENERAL FUND REVENUES

Total General Fund Revenues for FY2024 are projected to increase about \$2.3 million or by 5.8%.

Property Tax is assessed on real and personal property and provides 35%, or \$13.3 million, of the FY2024 revenues. The General Fund Property Tax revenue is higher in FY2024 due to increased assessed property values despite the lowered tax rate by four cents per \$100.

Sales & Use Tax includes Mixed Beverage Taxes. Both taxes are collected by the State and forwarded to the City. The General Fund's portion of the City's 2% Sales Tax is 1.375%. The remaining portion goes to other restricted funds. Sales and Use Taxes represents \$13.7 million or 36% of FY2024 General Fund revenues.

Franchise Fees are collected from utility companies for right-of-way usage. the franchise is paid by various vendors and provide 9% of General Fund Revenues, estimated to be \$3.4 million in fiscal year 2024.

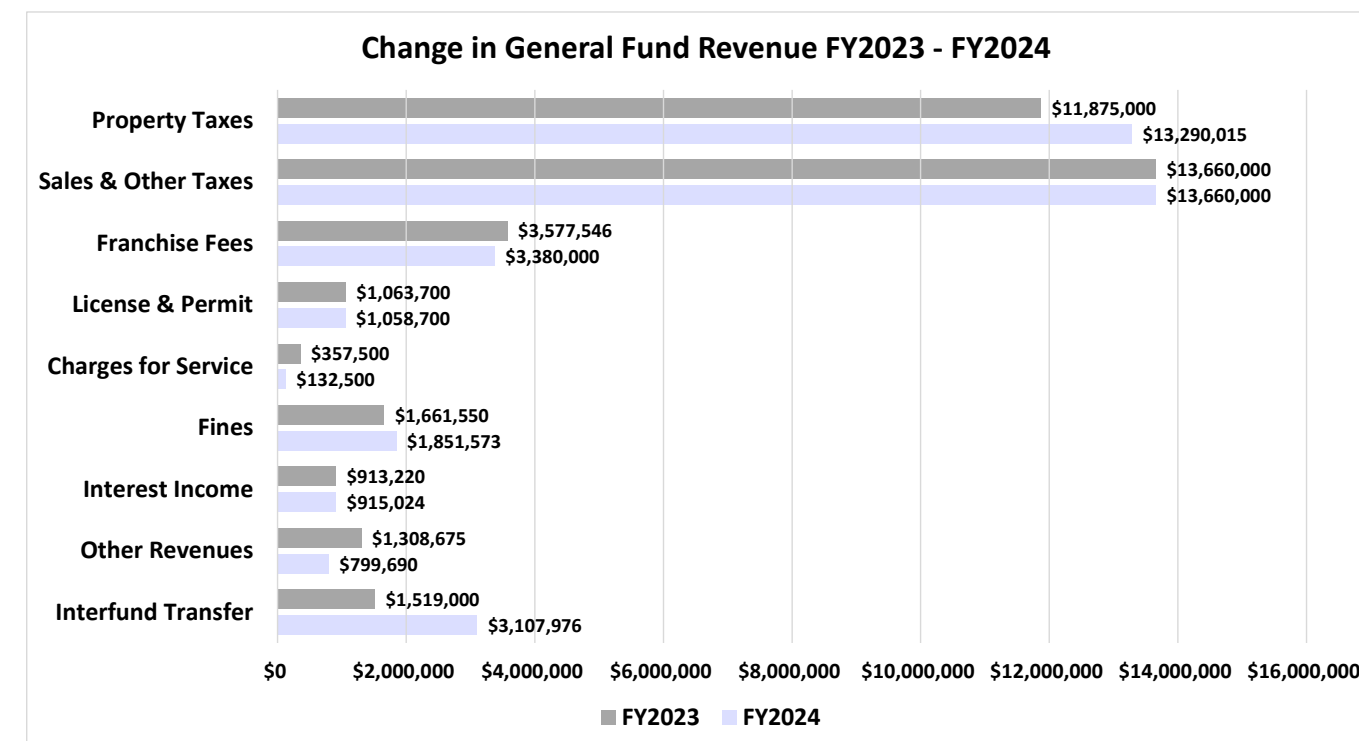
Licenses & Permits is made up of building permits, licenses and permits for engineering, electrical, plumbing, and mechanical installations. Revenues for FY2024 are projected to remain consistent at \$1.1 million with fiscal 2023's budget. However, with the build out of new businesses, those fees could exceed projections.

Charges for Services include recreation fees, inspection fees, alarm fees and and other services provided. Revenues for FY2024 are projected to grow by \$1.8 million, or 11%, over last year.

Fines & Fees are court fines. Because of the City's population the revenues are projected to grow by \$0.9 million, which is \$0.2 million over last year's budget.

Other Revenues include Intergovernmental, Interest on investments income, and other miscellaneous Revenues. Total in FY2024 is projected to net \$600,000.

Interfund transfers is a \$1.6 million budgeted transfer from the Oil and Gas fund FY2024.



OVERVIEW OF GENERAL FUND EXPENDITURE

Total General Fund Expenditures increased by 10.9% compared to the previous budget in FY2023.

General Government expenses are estimated to increase operational cost by \$2.8 million mainly due to inflation and increased personnel cost across all departments, plus one new position.

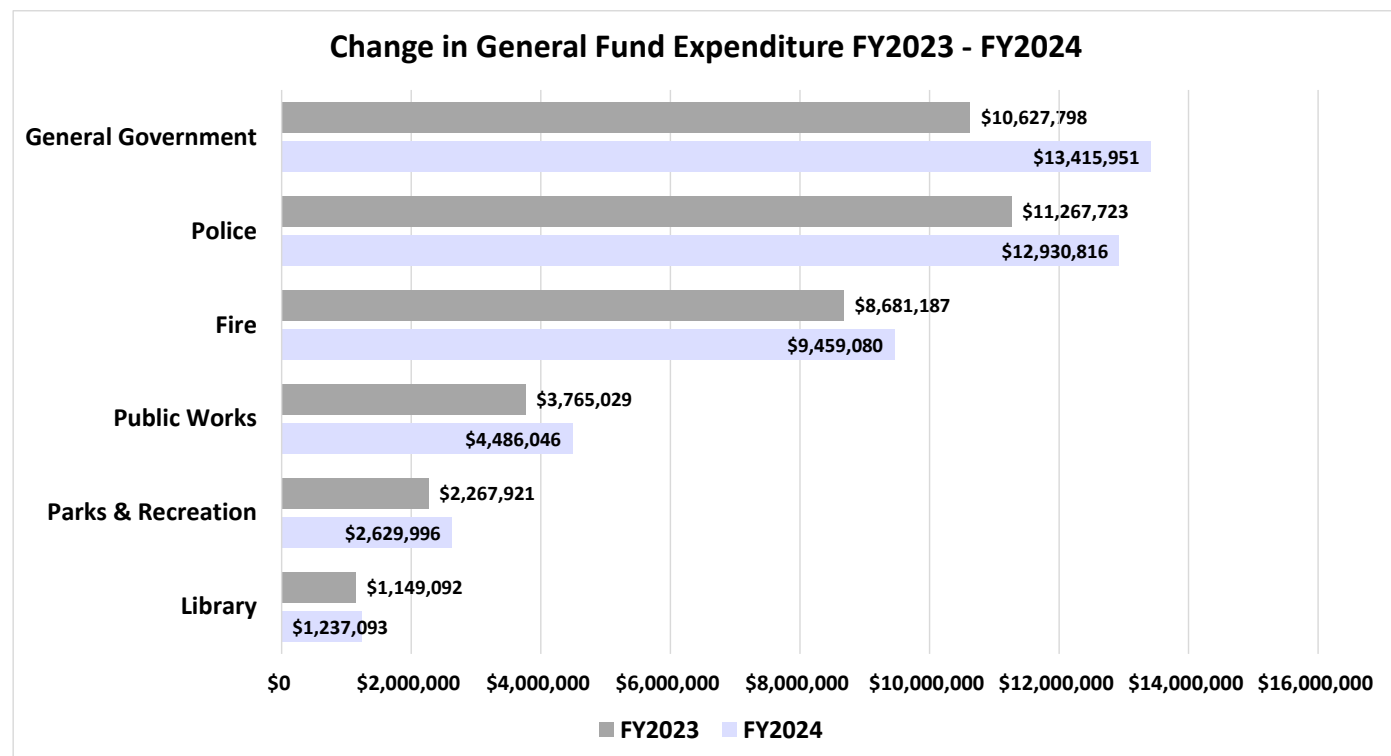
Police expenditures represent 29.3% of the General Fund. Expenses for this year are about \$12.9 million, an increase of 14.7% over last year for operational and personnel cost.

Fire expenditures represent 22% of the general fund. Expenses for this year are \$8.7 million with an increase of 1% greater than last year.

Public works (Streets, Buildings, & Fleet) expenses are \$4.5 million making up 10% of the General Fund.

Parks and Recreation expenditures are \$2.6 million, a 16% increase over last year's budget.

Library expenditures are estimated to be about \$1.1 million, a 2% increase over last year's budget.



CITY MANAGER'S OFFICE

Mission Statement

The mission of City Manager's Office is to effectively execute City Council's policies, programs, and directives; and to conduct City operations in an efficient, responsible and highly accountable manner.

Accomplishment of FY2023

- Carried out policies and direction set forth by the Mayor and City Council.
- Manage the strategic planning and budget process for Fiscal Year 2023.
- Continued to proactively pursue economic development in accordance with the city's residential, commercial and retail development plan.
- Continued to build and maintain a relationships-driven employee culture.
- Completed the design phase for the new City Hall project.

Objectives for FY2024

- Continue to proactively pursue economic development in accordance with the city's residential, commercial, and retail development plan.
- Implement a plan for improved road replacement, maintenance, and rehabilitation.
- Continue to promote fiscal transparency and cost savings throughout the organization.
- Continue to work with the team on completion of new City Hall.
- Continue to carry out policies and direction set forth by the Mayor and City Council.
- Continue to build and maintain a relationships-driven employee culture of empowerment and accountability.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$624,483	\$647,128	\$647,128	\$725,789
Operations	9,061	11,665	11,665	13,765
Total	\$633,544	\$658,793	\$658,793	\$739,554

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
City Manager	1001	105	1	1	1	1
Assistant City Manager	1002	96	1	1	1	1
TOTAL			2	2	2	2

CITY SECRETARY

Mission Statement

The mission of the City Secretary’s Office is to record all actions of City Council, guarantee the authenticity of all official documents, and provide for their safekeeping and retrieval, administer City Elections and the City’s Records Management Program, and provide public information by personal contact and through media sources.

Accomplishment of FY2023

- The May 2023 General Election was successfully completed
- Produced 34 Council agendas within the allocated deadline.
- Produced all Council meeting minutes – total of 34 - on time.
- Produced several new proclamations and formatted several letters of Council correspondence.
- Produced several Council Agenda Memo Cover sheets, and assisted legal with information regarding resolutions, memos, and ordinances.
- Coordinated Council/Board & Commission joint meetings for group interaction.
- Assisted the Public Facility Corporation and held 1 meeting.
- Destroyed 124 boxes of records from water tower storage unit.

Objectives for FY2024

- Continued the quality efficiency of the department in regard to agendas, minutes, and information requests.
- Complete the transferring of records from the water tower and city hall to the central storage facility.
- Conduct General and Special Election – if needed - without error.
- Provide better quality service for citizens, staff, and Council members
- Continue record destruction regarding record storage at water tower.
- Assist CM and ACM with administrative duties.
- Continue certification requirements for TMCA Certification for Assistant Secretary and Recertification for me.
- Coordinate Board/Commission banquet for December 2023.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$228,235	\$233,369	\$233,369	\$285,265
Operations	37,814	35,620	35,620	40,620
Total	\$266,049	\$268,989	\$268,989	\$325,885

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
City Secretary	1110	76	1	1	1	1
Assistant City Secretary	1120	50	1	1	1	1
Total			2	2	2	2

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 4: Practice Fiscal Responsibility by utilizing Performance Measures	Number of open records requests processed	852	852	900	900
	% of citizen inquiries responded to within 24 hours	95%	95%	98%	98%
	% of documents completed, signed, and scanned within 48 hours of council approval	99%	99%	99%	99%
	% of council meeting minutes transcribed within 72 hours following council meeting	97%	97%	99%	99%
	% of alcohol permits processed within 24 hours of receiving approval from Planning Director and TABC	95%	95%	100%	100%
	% of Council agendas posted to the website as legally required	100%	100%	100%	100%
	% of agendas available to citizens within legally required timeframe	100%	100%	100%	100%
	Number of notarizations performed for citizens and staff	210	162	155	170
	No of boxed records destroyed according to retention schedule	140	148	144	150



CITY COUNCIL

Mission Statement

The City Council shall faithfully discharge all duties imposed by the City Charter, the Constitution and the laws of the State of Texas. Operating independently and impartially, the council is dedicated to addressing all matters brought before them in a responsive, capable and efficient manner for all citizens and to each other.

Accomplishment of FY2023

- Provided policy direction for major development projects.
- Conducted joint meetings with Boards/Commissions to enhance board efficiency and utilization.
- Selected and appointed board members.
- Three Members of the Council attended the 2023 TML Conference in Dallas.
- Voted for the lowest Property Tax rate in 13 years.

Objectives for FY2024

- Continue to Cultivate the Commercial and Residential Development Plan for a successful Economic Development Environment and approval of the TIRZ 2 Zone.
- Establish and maintain Competitive Employee Compensation to Retain and Attract High Quality and Diverse Staff while maintaining a Relationships-Driven Culture along with other incentives such as alternative work schedules, increased number of paid holidays, etc.
- Promote and Support Safety and Security within Our Community while providing Quality Services and increase safety around schools.
- Practice Fiscal Responsibility while Utilizing Performance Measures.
- Build and Maintain Partnerships with Non-Profit Sector to Advance the Revitalization and Beautification of the City.
- Address Critical Facility & Infrastructure Needs.

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EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$8,000	\$5,200	\$5,200	\$5,200
Operations	21,589	39,680	39,680	42,900
Total	\$29,589	\$44,880	\$44,880	\$48,100

No employees in this division.

FINANCE

Mission Statement

The Finance Department is responsible to optimally manage the City’s resources through budgeting, purchasing, management analysis and financial reporting. The Director serves as the Chief Financial Officer of the City and acts as the primary contact with the City’s outside auditors, bond council, rating agencies and underwriters. Finance Department also provides general supervision and oversight of all revenue collection for the City.

Accomplishment of FY2023

- Receive an unmodified (clean) opinion on the Annual Comprehensive Financial Report (ACFR).
- Maintain the high standard and level of financial reporting for obtaining the GFOA “Certificate of Achievement for Excellence in Financial Reporting”.
- Maintain the high standard and level of the annual budget document for obtaining the GFOA “Distinguished Budget Presentation Award”.
- Maintain and Monitor Revenues Fee Schedule.
- Continue cost-saving measures by increasing the number of vendor payments from manual checks to electronic payments.
- Track short-term revenue by implementing HDL portal for payment software.
- Implement the Remaining Suites of New Software and the UB Modules.
- Update financial policies and procedures.
- Implement GASB 96 by expanding Debt Book software and adding bond debt, as well.

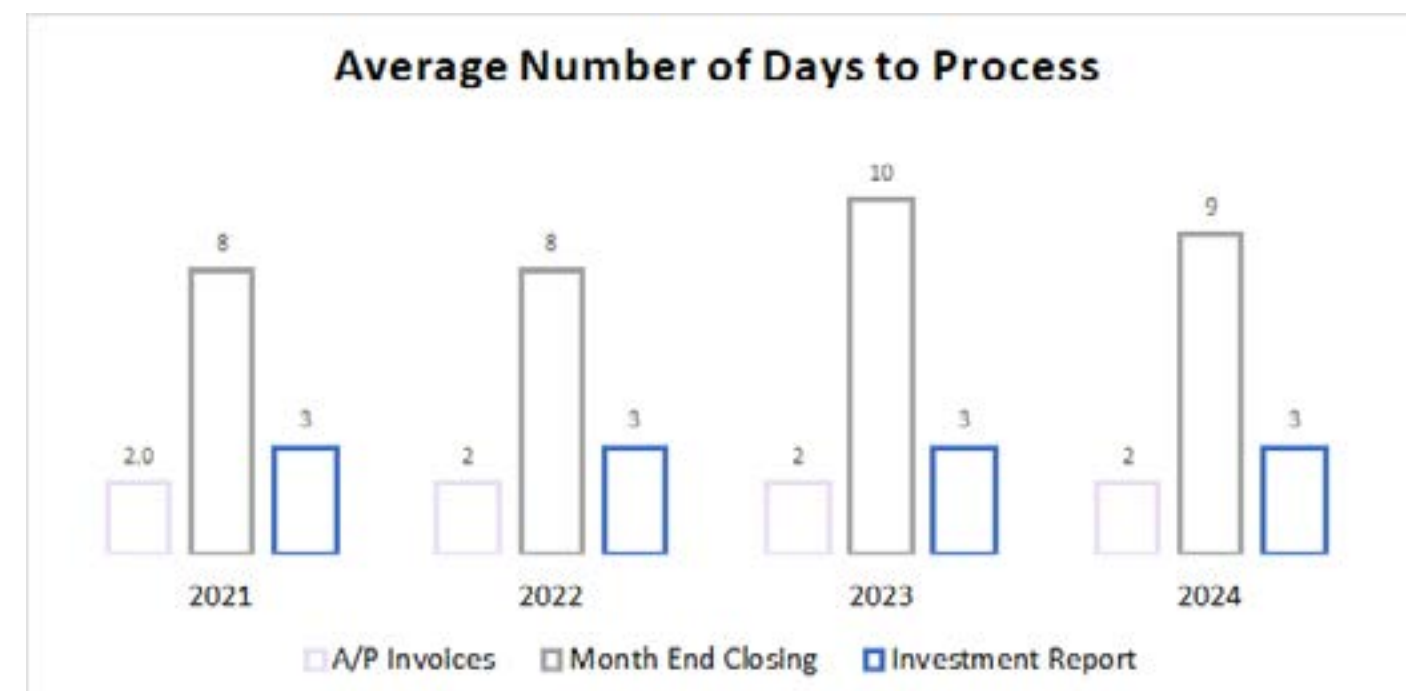
Objectives for FY2024

- Receive an unmodified (“clean”) opinion on the Annual Comprehensive Financial Report (ACFR).
- Maintain the high standard and level of financial reporting for obtaining GFOA “Certificate of Achievement for Excellence in Financial Reporting”.
- Maintain the high standard and level of the annual budget document for obtaining GFOA “Distinguished Budget Presentation Award”.
- Review and update internal controls for optimal efficiency and effectiveness.
- Maintain and monitor the Haltom City Revenue Fee Schedule.
- Update financial policies and procedures.
- Utilize Adobe to convert form to be fillable electronically as a step to become a predominately paperless and more efficient department.
- Continue ERP improvements by implementing the contract, budget, bid, inventory and UB software modules.
- Implementation of GASB 101 Compensated Absences in the ACFR.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$395,697	\$708,796	\$587,813	\$817,288
Operations	167,899	123,600	205,644	235,550
Total	\$563,596	\$832,396	\$793,457	\$1,052,838

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Director of Finance	2101	88	1	1	1	1
Assistant Director of Finance/Controller	2102	72	1	1	1	1
Purchasing Agent	2401	61	1	1	1	1
Budget Manager	2201	67	1	1	1	1
Senior Accountant	2203	63	0	1	1	1
Account Technician	2202	43	1	1	1	1
Total			5	6	6	6

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 4: Practice Fiscal Responsibility by utilizing Performance Measures	Average number of days to process accounts payable invoices	2	2	2	2
	Average number of business days to close month end	8	8	10	9
	Average number of days to complete Quarterly Investment Report	3	3	3	3
	Percent of monthly financial reports distributed to departments within 10 days of month end	1	1	1	1
	Number of GFOA awards received	2	2	2	2



HUMAN RESOURCES AND RISK MANAGEMENT

Mission Statement

Human Resources will develop, implement, and administer programs and services that enable the City to recruit and retain a highly qualified workforce.

Accomplishment of FY2023

- Made benefit changes to reflect the council’s commitment to recruiting and retention – increased employer paid life insurance maximum from \$75,000 to \$125,000 (based on salary).
- Eliminated waiting period for medical, dental and vision to be more competitive with other public sector employers in North Texas.
- Added identity theft insurance to benefits package and conducted open enrollment.
- Implemented changes to employee compensation approved in the budget; made changes to the pay plan to reflect increased salaries.
- Processed 57 payrolls (26 bi-weekly, 30 fire and 1 sick buy-back)
- Cybersecurity training for all employees and elected officials conducted and reported to the State.
- Munis payroll system conversion continues.
- Hosted pre-retirement session for employees focusing on TMRS, social security and saving for retirement.
- Implemented incentive pay for commercial driver’s license holders in Public Works
- Implemented incentive pay for shift differential pay for Police and Public Works employees assigned to work overnight.
- Competitive bidding for employer- and employee-paid life insurance for FY24.

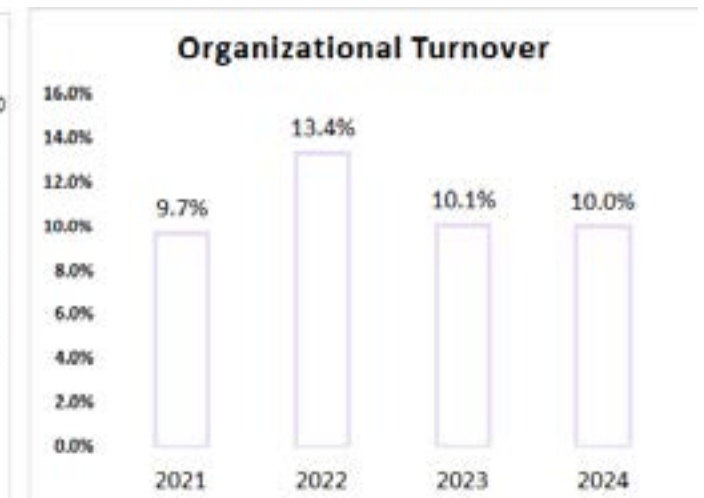
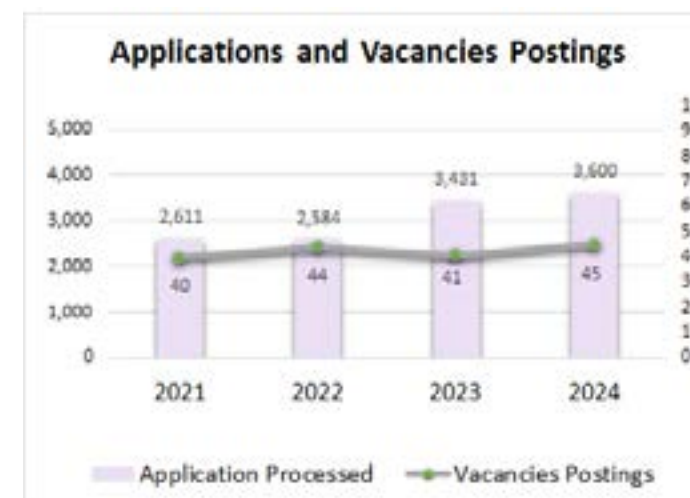
Objectives for FY2024

- ◇ Implement lateral entry program for Police Officers. Restructure Police Officer and Firefighter compensation providing a step increase with each year rather than at 1, 3, 4, 5, 6, and 7 years of service.
- ◇ Provide additional benefits to employees with minimal/no budgetary impact.
- ◇ Recruit and retain qualified individuals to support operations within the city.
- ◇ Maintain a compensation strategy that reflects the City’s goals, ensuring that employees are classified and compensated in an appropriate manner.
- ◇ Manage liability claims in a timely and efficient manner to limit exposure and reduce cost.
- ◇ Cost/benefit analysis of the City’s medical program and explore options to provide competitive benefits. Review and evaluate medical, dental, and vision to ensure the most beneficial and cost-effective benefit package is offered to employees, and dependents.
- ◇ Examine options for providing cost effective insurance benefits to retirees.
- ◇ Audit job descriptions for five positions
- ◇ Move to paperless processes within Human Resources.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$411,332	\$532,276	\$532,276	\$593,641
Operations	153,475	184,942	184,942	197,850
Total	\$564,807	\$717,218	\$717,218	\$791,491

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Director of Human Resources & Risk Mgmt	1401	87	1	1	1	1
Assistant Director of Human Resources	1404	72	0	0	1	1
Human Resources Specialist	1404	62	1	1	0	0
Human Resources Generalist	1402	60	1	1	1	1
Human Resources Coordinator	1403	55	1	1	1	1
Total			4	4	4	4

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 2: Maintain Competitive Employee Compensation to Retain and Attract High Quality Staff while maintaining a Relationships-Driven Culture	Number of position vacancies/postings	40	44	41	45
	Number of applications processed	2,611	2,584	3,431	3,500
	HR processes evaluated for efficiency/effectiveness	2	1	2	3
	Number of HR policy/program updates	2	6	0	5
	Percentage of employees receiving internal training	100%	100%	100%	100%
	Organizational turnover (Full time)	9.7%	13.4%	10.1%	10.0%



PLANNING & COMMUNITY DEVELOPMENT

Mission Statement

Promote the health, safety, welfare, and the orderly growth and development of the City while encouraging neighborhood vitality and livability, and striving to bring growth that contributes to the tax base, expands job opportunities, and increases economic development opportunities. Provide quality services to all members of the community by providing permitting, inspections, transportation planning, and land use planning assistance. The mission of the Department is to promote a positive City image through preservation/enhancement of property values within the City

Accomplishment of FY2023

- Mitigated and facilitated the following significant development process through platting, permitting and/or zoning:
 - » 2301 Higgins Lane #900 – 5,000sf tenant finishout – Flashblack LLC
 - » 2305 Higgins Lane – 21,432sf phase 2 new commercial – Oak Grove Industrial Park
 - » 2309 Higgins Lane – 7,370sf phase 3 new commercial – Oak Grove Industrial Park
 - » 3171 Denton Hwy – 6,737sf remodel – Hibbett Sports
 - » 3177 Denton Hwy – expansion into previous laundromat – Haltom Hardware
 - » 3280 Earle Drive – 10,651sf new commercial retail – Dollar General
 - » 3951 Old Denton Road – 235,000sf tenant finishout – Ryder Integrated Logistics
 - » 4700 N Beach Street – 11,634sf preschool expansion – Bethesda Community Church
 - » 4801 Haltom Road – new City Hall
 - » 4850 NE Loop 820 – new commercial office/showroom & storage building – Excel Construction Group
 - » 5000-5024 Stanley Keller Road – remodel shopping center and outparcels
 - » 5100 Glenview Drive – 98,919sf phase 2 addition warehouse – Liberty Carton
 - » 5301 Denton Hwy – 134,454sf tenant finishout – Kuehne + Nagel
 - » 5740 Airport Frwy – 20,430sf addition – Meals on Wheels
 - » 5951 Huddleston Street – 11,000sf new office/retail building – Raggs Supply
 - » 6207 McCullar Road – new commercial office/warehouse – Peruna Acquisitions

Objectives for FY2024

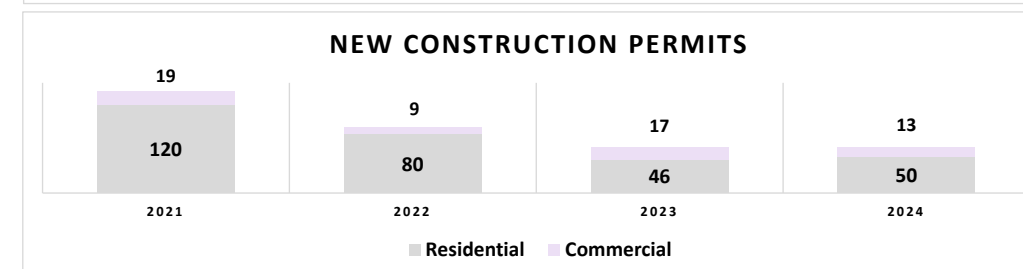
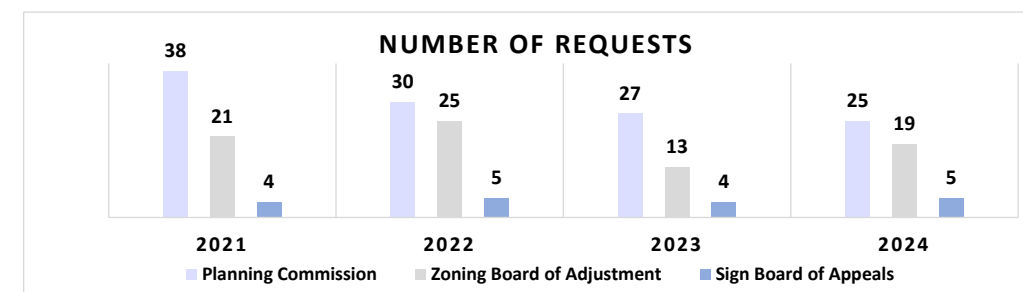
- Continue to facilitate CLUP amendments as necessary until a funding source is identified for a new comprehensive plan.
- Ensure that the minimum standards of each adopted code and ordinance are met for new and renovated structures, while conducting complete initial plan reviews of all submittals in a timely manner.
- Exceptional customer service responding to inspection requests within 24 hours.
- Maximize the economic benefits of projects throughout the City by capitalizing on the City's strategic location in the DFW metropolitan area.
- Work with non-profit charitable organizations (example, Mended Network, Mid-Cities Care Corp and Serving Our Seniors Texas) who provide property enhancement and rehabilitate projects for citizens, especially senior citizens and veterans.

PLANNING & COMMUNITY DEVELOPMENT

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$1,089,205	\$1,125,721	\$1,125,721	\$1,217,830
Operations	18,403	37,500	37,500	35,500
Total	\$1,107,608	\$1,163,221	\$1,163,221	\$1,253,330

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Director of Planning & Community Development	1801	87	1	1	1	1
Assistant Director/Planning/Project Manager	1803	72	1	1	1	1
Building Official	1802	72	1	1	1	1
Building Inspector	1804	59	1	1	1	1
Senior Code Enforcement Officer	1808	52	0	2	2	2
Code Enforcement Officer	1805	51	5	3	3	3
Fire Inspector	3409	51	1	0	0	0
Planning and Permit Coordinator	1807	43	1	1	1	1
Permit Technician	1806	41	2	2	2	2
Total			13	12	12	12

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 1: Continue to Cultivate the Commercial and Retail Development Plan for a successful Economic Development Environment	Number of requests before the Planning and Zoning Commission	38	30	27	25
	Number of requests before the Zoning Board of Adjustment	21	25	13	19
	Number of requests before the Sign Board of Appeals	4	5	4	5
	Number of requests before the Hearings Board	0	0	0	2
	New residential construction permits	120	80	46	50
	New residential construction value	\$ 34,885,785	\$ 14,940,750	\$ 9,422,806	\$ 10,000,000
	New commercial construction permits	19	9	17	13
	New commercial construction value	\$ 79,158,000	\$ 54,071,800	\$ 41,778,714	\$ 35,000,000
Goal 3: Promote and Support Safety and Security within Our Community while providing Quality Services	Certificate of occupancy applications	275	267	257	250
	Percent of inspections completed within 24 hours	100%	100%	100%	100%
	Percent of plans reviewed within 20 working days	95%	95%	95%	95%



INFORMATION TECHNOLOGY SERVICES

Mission Statement

IT Services is dedicated to providing secure, consistent, and reliable technological resources for the staff and community of Haltom City.

Accomplishment of FY2023

- Added 10 GIG connection from City Hall to PD for better transfer of videos to state and county agencies.
- Migrated Finance to new city ERP Munis for better financial management.
- Added New city camera system to increase the expanding amount of security cameras the city uses.
- Added redundant wireless circuits from city hall to PD and from City Hall to FD1.
- Replace wireless data connections from FD1 to Wall Ave Tower, and Wall Ave Tower to FD2 with newer more reliable wireless that will be used as a backup circuit.
- Updated PC's in Public Works, Fleet, Animal Control, and the Parks Office maintaining best practice in PC lifecycle.
- Completed and launched new city Website in September.
- Completed six of 10 locations for internal fiber projects that brings city buildings into one location for high-speed connectivity.
- Continue to improve internal network infrastructure to meet growing needs of city staff and maintain best practices.
- Provide visual documentation series on construction of new LEC and new City Hall.

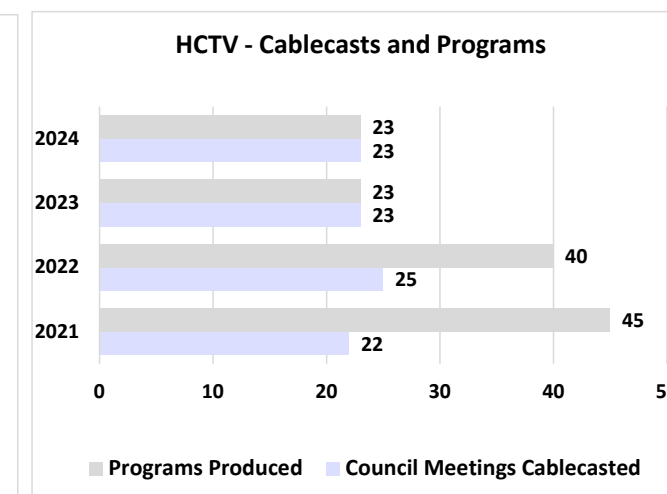
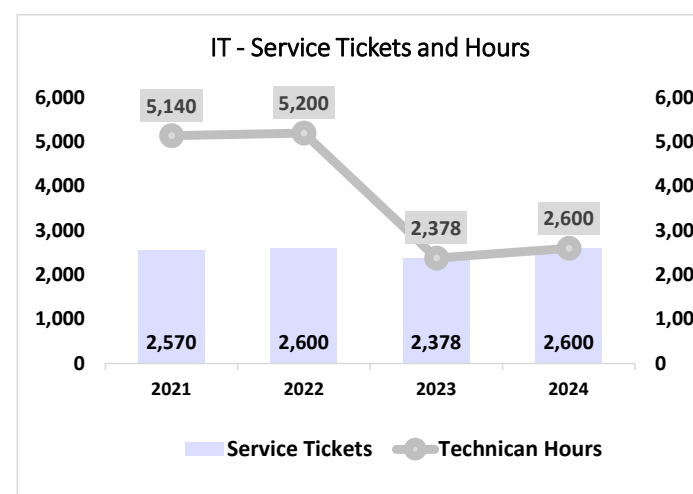
Objectives for FY2024

- Open new Law Enforcement Center in December 2023 with new technology that brings public safety what they have been needing.
- Open new City Hall with the technology that is up to date and allows us to serve our citizens in a welcoming environment that has easy access to all departments.
- Complete remaining 3 locations with internal fiber network by end of 2023.
- Redesign redundant wireless circuits for the best use and efficiency.
- Work on continuing network security and monitoring with the newer devices we have in place.
- Migrate away from our outdated ERP system into Incode for UB and Munis for HR.
- Move forward with paperless document storage project for all city departments.
- Refresh Library Public PC with newer computers and standardize the monitors.
- Migrate Court into the newest Incode 10 for up to date court applications.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$604,128	\$675,516	\$675,516	\$731,195
Operations	304,898	471,550	443,596	391,950
Total	\$909,026	\$1,147,066	\$1,119,112	\$1,123,145

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Director of Information Technology	1301	87	1	1	1	1
Network Administrator	1304	71	1	1	1	1
GIS Analyst	1303	62	1	1	1	1
Web Administrator/Media Technician	1203	62	1	1	1	1
Computer Services Technician	1302	55	2	2	1	1
Computer Services Specialist	1305	59	0	0	1	1
Total			6	6	6	6

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 7: Implement Innovation Technology Solutions for Security and Performance	Number of resolved service tickets	2,570	2,600	2,378	2,600
	Total technician hours spent resolving service tickets	5,140	5,200	4,756	5,000
	Number of City Council meetings recorded/cablecast	22	25	23	23
	Number of programs produced	45	40	23	23
	Number of hours per day of programming cablecasted	8	8	4	4
	Website Sessions	328,000	300,000	264,000	280,000
	Website Pageviews	766,000	700,000	516,000	550,000
	Number of web pages published for year	461	400	256	275



FLEET SERVICES

Mission Statement

The mission of the Fleet Services Department is to ensure City fleet vehicles and motorized equipment are utilized and maintained in a manner that provides the best possible support to City operations through economical and environmentally responsible fleet management.

Accomplishment of FY2023

- Parts Inventory minimized to increase efficiency in the auditing process and parts location and reduce costs associated with purchasing parts for inventory.
- Attended training and conferences to learn about new fleet technologies and procedures.
- Increased the number of vendors and suppliers which allows us to purchase parts at lower price points and increases the number of parts available to us without Fleet having to physically stock those parts.
- Completed installation of equipment for new vehicles as well as removing City equipment from old vehicles being deactivated and sent to auction.

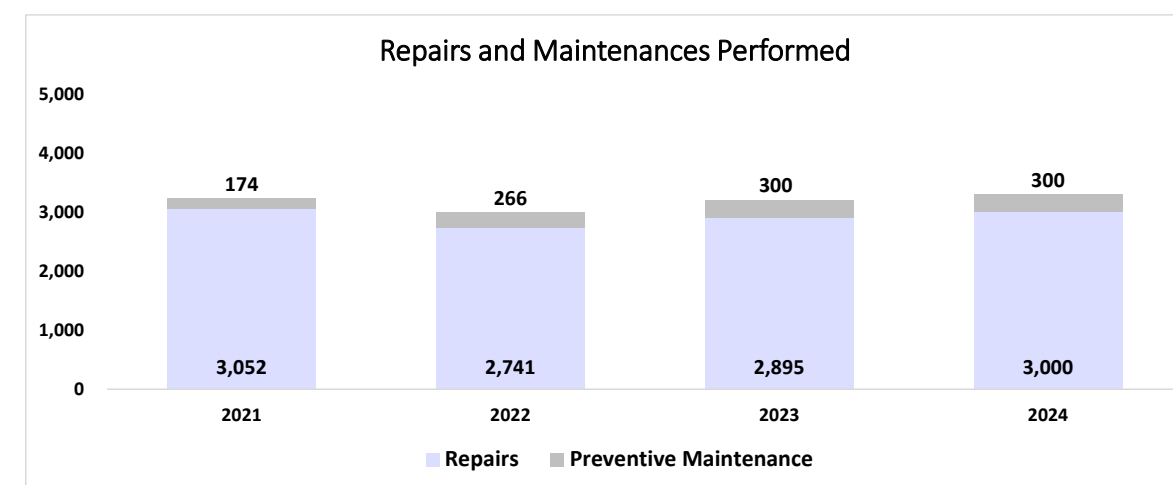
Objectives for FY2024

- Provide scheduled and non-scheduled repairs to City vehicles and equipment.
- Reorganize parts room to be more efficient and minimize inventory of obsolete parts.
- Evaluate overall fleet operations and customer service, improving any deficiencies identified.
- Continue evaluating mileage traveled and fuel usage to determine ways to become more efficient.
- To continue with the private-public partnership with Enterprise to help facilitate a more efficient maintenance program and vehicle replacement model.
- Complete hiring process for one new employee to improve efficiency in Fleet department.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$287,133	\$328,251	\$328,251	\$438,939
Operations	726,526	680,050	680,050	943,150
Total	\$1,013,659	\$1,008,301	\$1,008,301	\$1,382,089

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Fleet Manager	1903	64	1	1	1	1
Auto Mechanic	1904	46	3	3	3	4
Total			4	4	4	5

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 4: Practice Fiscal Responsibility by utilizing Performance Measures	Total number of repairs completed	3,052	2,741	2,895	3,000
	Number of preventive maintenance completed	174	266	300	300
	Total number of vehicles/equipment maintained	336	344	321	345
	Number of training classes attended	8	13	15	16



BUILDING MAINTENANCE

Mission Statement

Building Maintenance Division ensures a safe and comfortable working environment for all employees in City facilities as well as to provide prompt response, quality service and the efficient resolution of maintenance problems.

Accomplishment of FY2023

- Ran new wiring for internet radios for Midway, 820 and Meadow Oaks EST's for IT.
- Installed new antennas at Midway, 820, City Hall, PD, all 3 fire stations, city hall, library, Parks Main Building and PW for IT.
- Repaired and rewired parking lot lights at FD#3.
- Relocated lighting and ductwork at 820 EST for new records at this location.
- Dug trench for Todoverde at FD#1 and assisted them in getting fiber into the building.
- Built new awning for Environmental Services mosquito breeding stations.
- Converted around 40 fixtures to LED at library children's area.
- Replaced the waterline at Senior Center into the building.
- Installed new AC at N.O. Pump Station to cool the VFD's in the station.
- Cleaned and repainted the bathroom at Rec Center from the flood.
- Replaced all AC units at FD#1.

Objectives for FY2024

- Install new pads for ordered generators and run conduits for the transfer switches
- Remove old fencing and trees on East side of PW and pour concrete footer and new cedar fence to match the south side we already replaced.
- Install new flooring and wall covering at Rec Center with assistance from Rec personnel.
- Hire new employee and get them trained to better serve the city employees and facilities.
- Have roof inspections done for potential projects for 2025
- Get all HVAC systems inspected for potential replacement projects for 2025.
- Have Geotech report done on FD#1 to see what is causing the concrete failures and get them replaced
- Get a price for getting the building done behind PW for future storage or office space.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$183,114	\$189,674	\$189,674	\$277,807
Operations	388,534	694,000	625,000	696,100
Capital	0	400,000	50,000	432,000
Total	\$571,648	\$1,283,674	\$864,674	\$1,405,907

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Public Works Crewleader	2905	49	1	1	1	1
Building Maintenance Mechanic	2908	44	1	1	1	2
Total			2	2	2	3

Animal Services

The Animal Services Division enforces City ordinances concerning domestic pets and livestock and responds to citizen concerns, complaints and questions. This division also oversees the care and maintenance of a modern, well-equipped animal shelter and adoption center.

Mission Statement

The Animal Services Division strives to provide professional and compassionate service to the public in resolving animal related complaints, caring for impounded animals, and ensuring the humane treatment of animals in the City.

Accomplishment of FY2023

- Updated policies and procedures.
- Implemented volunteer program.
- Updated ordinances.
- Updated website pet adoptions.
- Added additional cameras to shelter.
- Implemented new community outreach programs with adoptions and schools.
- Implemented PetPoint Animal Software data.

Objectives for FY2024

- Take a proactive approach to field services.
- Implement decisions for improvements on fleet vehicles.
- Update and transition to Tough Books Hardware.
- Research opportunities for additional continued education programs for staff.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$380,758	\$411,502	\$411,502	\$445,783
Operations	36,284	32,500	32,500	53,156
Total	\$417,042	\$444,002	\$444,002	\$498,939

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Animal Services Supervisor	3301	56	1	1	1	1
Senior Animal Services Officer	3305	46	1	1	1	1
Animal Services Officer	3303	43	2	2	2	2
Kennel Attendant	3304	37	1	1	1	1
Total			5	5	5	5

POLICE

Mission Statement

The Haltom City Police Department is a professional organization committed to excellence, integrity, compassion and vigilance. We will partner with the community and selflessly commit ourselves to making Haltom City a better place to live, work and visit.

Accomplishment of FY2023

- Police responded to over 39,000 calls for service.
- Construction of the new Law Enforcement Center.
- Remained competitive with pay and benefits to recruit and retain quality employees.
- Requested and received state and federal funding for equipment to enhance officer safety and response to critical incidents.

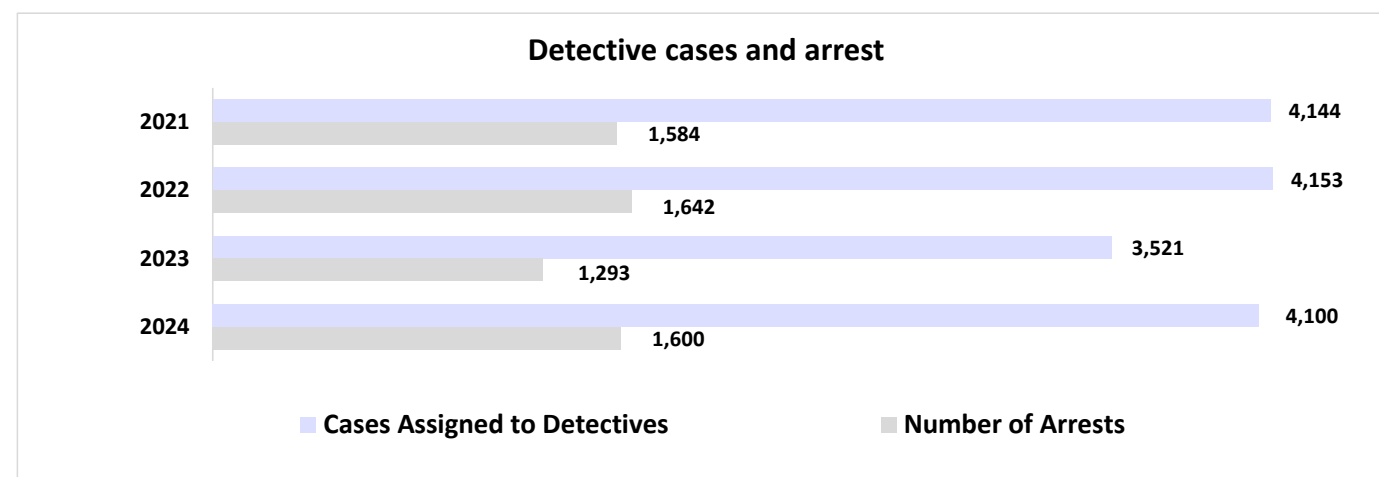
Objectives for FY2024

- Continue to promote Haltom City in terms of safety, security and environment by supporting current proactive enforcement activities and programs, as well as initiating additional activities and programs as needed.
- Continue to provide proactive enforcement activities utilizing the Patrol Operations and Investigative Services Divisions. These activities include, but are not limited to, DWI Enforcement Unit, Bicycle Unit, K-9 Unit, and regional efforts through participation in the Tarrant County Auto Theft Task Force. Current proactive enforcement programs include the Crime Free Multi-Housing Program and the School Resource Officer Program.
- Manage our Shared Services Agreement for Dispatch and Detention services.
- Continue to improve service to the city via Shared Service agreements.
- Market the Haltom City Police Department to continue to recruit qualified applicants to minimize the impact of staffing issues.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$8,944,543	\$10,565,338	\$10,155,289	\$11,835,118
Operations	1,054,502	1,112,434	1,112,434	1,095,698
Total	\$9,999,045	\$11,677,772	\$11,267,723	\$12,930,816

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Police Chief	3001	90	1	1	1	1
Police Captain	3003	GS81	4	4	4	4
Police Sergeant	3004	GS75	12	12	12	12
Police Corporal	3005	GS68	5	6	6	6
Police Officer	3007	GS63	51	52	52	53
Public Safety Project Manager	3101	75	1	1	1	1
Mental Health Coordinator	3103	61	1	1	1	1
Property & Crime Scene Technician	3105	51	1	1	1	2
Police Records Supervisor	3102	49	0	1	1	1
Administrative Assistant	2002	44	1	1	1	1
Community Services Asst./Admin Secretary		43	1	0	0	0
Police Records Clerk	3202	39	2	2	2	2
Total			80	82	82	84

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 3: Promote and Support Safety and Security within Our Community while providing Quality Services	Number of calls for service	39,897	36,132	38,058	39,000
	Number of cases assigned to detectives	4,144	4,153	3,521	3,800
	Number of warrants issued by CID (Felony, Misdemeanor, Search)	351	461	393	420
	Number of arrests	1,584	1,642	1,293	1,500



FIRE

Mission Statement

To protect lives and property in our community from the adverse effect of fire, medical, environmental, and other emergencies through programs and services delivered with integrity, compassion, and respect without prejudice.

Accomplishment of FY2023

- An average response time of 4:55 minutes for the first on unit. (Strategic Goal #3)
- Completed 16,767 total training hours and averaged 299 hours per member. (Strategic Goal #4)
- Improved district 3 response times by 17% since the opening of fire station #3. (Strategic Goal #3)
- Assisted Texas Task Force 1, 2 and TIMAS with responses to several statewide natural disasters. (Strategic Goal #3)
- Collected \$147,300.69 from Texas Task Force and TIMAS for reimbursements and put it back into the General Fund. (Strategic Goal #4)
- Inspected all hotels, schools, apartments, and major target hazards. (Strategic Goal #3)
- Completed 44 community education events, reaching approximately 8,400 children and adults. (Strategic Goal #3)
- Conducted an annual review of the Advanced Emergency Management Plan. (Strategic Goal #3)


Objectives for FY2024

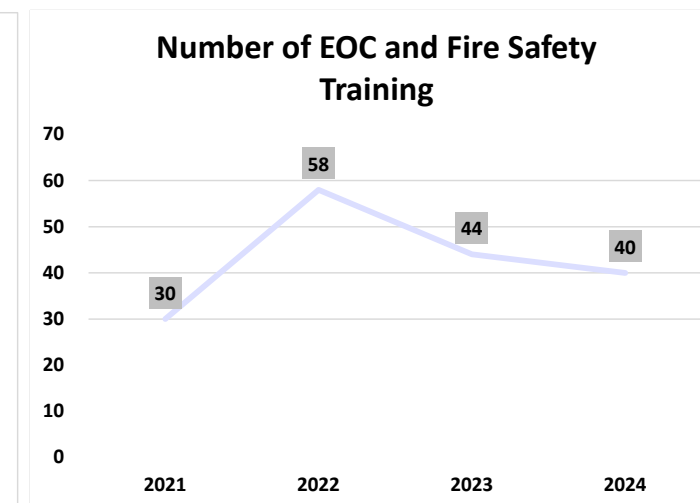
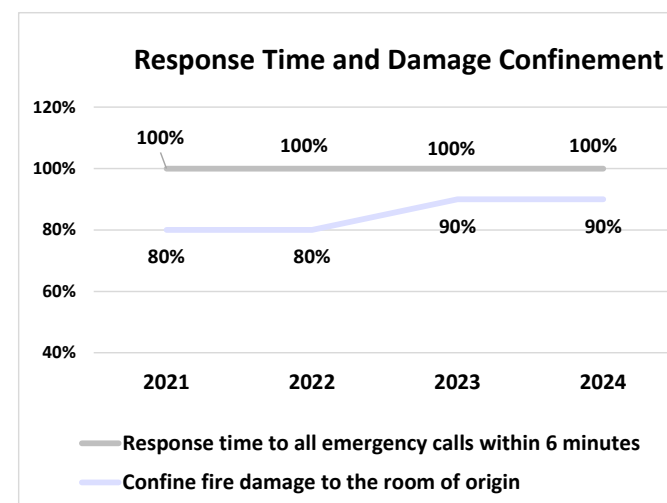
- Work towards compliance of NFPA 1710 with an average response time of 6 minutes or less, 90% of the time, to all emergencies. (Strategic Goal #3)
- Ultimately, achieve a working smoke detector in every home, but a reasonable goal of 100 smoke detectors per year is practical. (Strategic Goal #3)
- Continue professional development for all ranks utilizing the TCFP certification program. Average 240 hours per member of documented training annually to help maintain our ISO #1 rating. (Strategic Goal #4)
- Complete all business occupancies, hotels, schools, multi-family, and target hazard inspections annually. (Strategic Goal #3)
- Continue to educate the public about common hazards and health risks, utilizing risk reduction programs. (Strategic Goal #3)
- Complete annual review of Emergency Management Plan. (Strategic Goal #3)

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$7,638,199	\$8,306,974	\$8,185,340	\$7,939,963
Operations	512,629	532,337	495,847	599,117
Capital	70,576	0	0	920,000
Total	\$8,221,404	\$8,839,311	\$8,681,187	\$9,459,080

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Fire Chief	3401	90	1	1	1	1
Deputy Fire Chief - Operations	3402	82	1	1	1	1
Fire Marshal	3403	82	1	1	1	1
Emergency Management Coordinator*	3406	73	1	0	0	0
Fire Battalion Chief	3404	GS81	4	4	4	4
Fire Lieutenant	3405	GS75	13	13	13	13
Firefighter/Driver	3407	GS68	12	12	12	12
Firefighter	3408	GS63	24	24	24	24
Administrative Assistant	2002	45	1	1	1	1
Customer Service Representative	2304	39	1	1	1	1
Total			59	58	58	58

Moved to newly created Emergency Management Department (254)

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
 Goal 3: Promote and Support Safety and Security within Our Community while providing Quality Services.	Average response time less than 6 minutes to all emergency calls.	100%	100%	100%	100%
	Community Risk Reduction: fire safety and public education events/adults & children reached.	*30 COVID	58	44/8,400	40/8,000
	Fire inspections: multi-family, schools, and major target hazards.	*51% COVID	*80% COVID	100%	100%
	Confine fire damage to the room of origin.	80%	80%	90%	90%
	Investigate and determine fire cause for all fire incidents.	100%	100%	100%	100%
Goal 4: Practice Fiscal Responsibility while Utilizing Performance Measures.	Compliant of 240 hours of documented training per member.	100%	100%	100%	100%



Emergency Management

Accomplishment of FY2023

Community Outreach and Public Education (Strategic Goal #3 and #6)

- » Attended 9 City and community events.
- » Social media statistics. Twitter: tweets- 18 per month; impressions- 64,491; profile visits- 1,003; new followers- 15.
- » Created Facebook account 6/1/23 to increase outreach. Posts- 30 per month; reach- 15,106; profile visits- 2,175; new followers- 441.
- » Developed and conducted a full-scale active shooter exercise with BISD.
- » 11 public education classes taught; 6 Civilian Response to Active Shooter Events classes, 208 people trained; 2 public preparedness classes, 102 people trained; 2 Stop the Bleed classes, 29 people trained; and 1 CPR class, 11 people trained.

Community Health (Strategic Goal #3)

- » Residence Assistance/Wellness Checks- 79 residences visited, 143 residents assisted; services provided to 9 high-utilizer patients realizing a decrease in 911 calls by 80% (combined 291 calls since 2020, combined for 60 calls this year).
- » Developed 5 community health programs- AHA BLS CPR, Medical Equipment Disbursement, Safe Baby Sleep, Poison Control, and Aim for Safety.

Community Engagement (Strategic Goal #3)

- » Completed 17 community engagement projects with Serving our Seniors, the Mended Network, and Waste Connections.
- » Wellness Initiative- Coordinated with Tarrant County Health to provide 270 immunizations; taught 16 health education classes, 128 people trained; coordinated with Moncrief Cancer Society on 2 cancer screening events, serving 51 uninsured/underinsured people; installed 4 HVAC window units and 9 smoke detectors.

Employee Preparedness (Strategic Goal #3)

- » Taught 9 classes to city employees- 4 CPR classes, 54 employees trained and 5 Stop the Bleed classes, 62 employees trained.
- » Increased National Incident Management System (NIMS) compliance by 28%.

Volunteer Programs (Strategic Goal #3)

- » Held Community Emergency Response Team (CERT) Basic Training- 26 hours, 18 attendees.
- » Coordinated the CERT program which accounted for 658 volunteer hours over 9 emergency callouts and events.

Objectives for FY2024

Community Outreach and Public Education (Strategic Goal #3 and #6)

- » Attended 12 City and community events.
- » Increase social media outreach by 25%.
- » Develop and conduct one tabletop exercise with city staff and one full-scale exercise with FD and PD.
- » Conduct 15 public education classes- active shooter, Stop the Bleed, and CPR.

Community Health (Strategic Goal #3)

- » Maintain current status of Residence Assistance/Wellness Check program.
- » Increase outreach of community health programs by 25%.
- » Develop a homeless intervention initiative/program, to assist in addressing the homeless population in the community.

Community Engagement (Strategic Goal #3)

- » Complete 12 community engagement projects.
- » Conduct 15 health education classes and coordinate with FD to assist with the smoke detector program.

Employee Preparedness (Strategic Goal #3)

- » Increase employee training by 50%- active shooter, Stop the Bleed, and CPR.
- » Increase National Incident Management System (NIMS) compliance by 25%.

Volunteer Programs (Strategic Goal #3)

- » Conduct two Community Emergency Response Team (CERT) Basic Trainings.
- » Increase the CERT program members and increase event attendance by 10% each.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$167,991	\$495,975	\$437,351	\$542,386
Operations	0	28,202	28,202	31,784
Total	\$167,991	\$524,177	\$465,553	\$574,170

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Director of Emergency Preparedness and Outreach	3201	80	0	1	1	1
Community Healthcare Specialist	3202	76	0	1	1	1
Emergency Management Analyst	3203	55	0	1	1	1
Fire Inspector	3409	51	0	1	1	1
Total			0	4	4	4

MUNICIPAL COURT

Mission Statement

The Municipal Court is the Judicial Branch of City government. The court is organized into the Judiciary and Court Administration. The mission of the Judiciary is to provide fair and impartial justice to the citizens of Haltom City. The mission of the Court Administration is to support the Judiciary by assisting the public with competence and patience and by managing court operations with skill and economy. The Marshal's Office is under Court Administration and is charged with the execution and clearance of arrest warrants as well as serving court documents. The Marshal's Office also provides security for the court and court staff.

Accomplishment of FY2023

- The new clerk has been cross trained in all but the warrant clerk position.
- We are in the process of getting the deferred and driving safety class options on our website for the defendants to utilize.
- Attended the Legislative Update that was done this year and have started to complete the changes for the upcoming year.

Objectives for FY2024

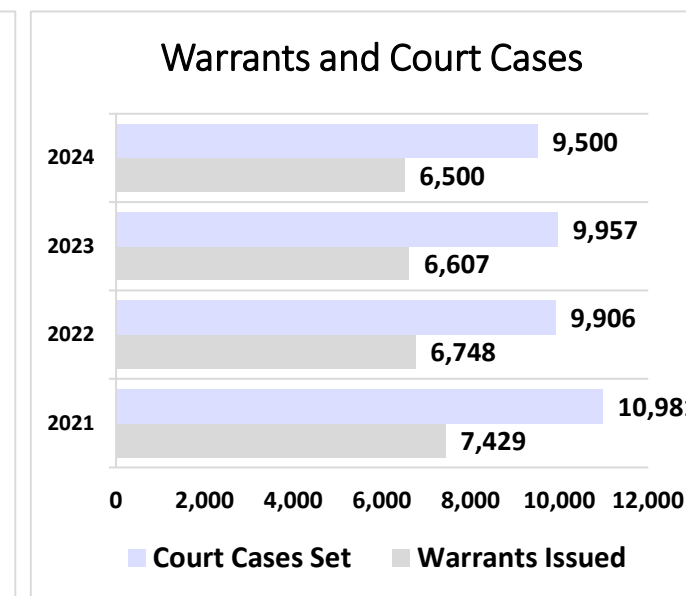
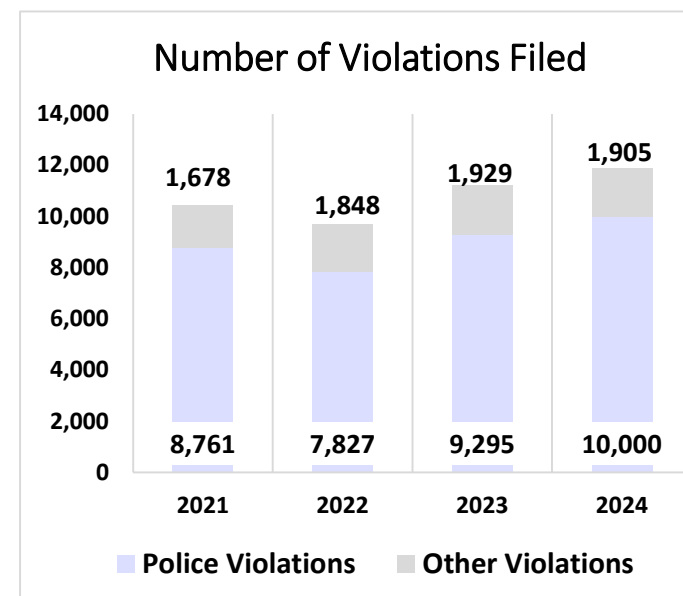
- Complete the deferred and driving safety class options on our website.
- Set up individual registers and log in for each clerk.
- Making sure all the clerks who hold certifications are able to complete the hours required.
- Will start the process of the new legislative update changes.
- Continue to provide quality service to all defendants.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$407,844	\$438,820	\$438,820	\$471,786
Operations	48,383	39,500	39,500	48,600
Total	\$456,227	\$478,320	\$478,320	\$520,386

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Court Clerk/Court Supervisor	2503	54	1	1	1	1
Deputy Court Clerk/Warrant Clerk	2505	43	1	1	1	1
Deputy Court Clerk	2506	39	3	2	2	2
Deputy Court Clerk/Juvenile Case Manager	2507	39	1	1	1	1
Marshal*	2508	57	1	1	1	0
Total			7	6	6	5

*Position moved to Police

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 4: Practice Fiscal Responsibility by utilizing Performance Measures	Number of Police Department violations filed	8761	7827	9295	10000
	Number of Municipal Court violations filed	1,461	1,640	1,724	1,750
	Number of Animal Control ordinance violations filed	20	43	110	50
	Number of Code Enforcement violations filed	169	164	94	100
	Number of Fire Department violations filed	28	1	1	5
	Total Number of violations filed	10,439	9,675	11,224	11,905
	Number of warrants issued	7,429	6,748	6,607	6,500
	Number of court cases set	10,981	9,906	9,957	9,500
	Clearance rate for warrants	51%	72%	75%	75%
	Cases closed within 90 days	13%	14%	15%	20%
	Clearance rate for cases	78%	90%	81%	85%



STREET AND DRAINAGE

Mission Statement

To perform maintenance of streets, drainage and traffic control systems in a manner that will provide for the safe and efficient movement of traffic and to ensure flow of storm water through the enclosed drainage collection system.

The Street Maintenance Department general duties and responsibilities include: maintain and repair streets, sweep streets and curbs, maintain and install traffic control devices (signs, signals and pavement markings), maintain and mow city owned properties.

Accomplishment of FY2023

- Coordinated with Tarrant County Precinct 4 on major rehabilitation of Old Denton Road (North Beach Street to north of Waste Connections). Project was an area of 10,752 square yards and included 8 inches thick of Lime treated Subgrade, the placement of 2,080 tons of Type B (Binder), and 1,318 tons of Type D (Surface) asphalt.
- Removed and replaced 404 linear feet of curb and gutter, 5 drive approaches, then removed, and replaced 499 square yards of subgrade at a depth of 6 inches, with 3 inches of Type D (Surface) asphalt at a total of 93 tons on Ridgemont Drive.
- Removed and Replaced 180 linear feet of curb and gutter, 26'x 8' water valley crossing Ridgemont at the intersection with Glenview Drive, 586 square yards of subgrade at 6 inches in depth, then placed 127 tons of Type D (Surface) asphalt at 4 inches thick.
- Replacement of 1/8 of a mile lane of concrete in the 4700 block of Western Center Boulevard.
- Replaced 182 Tons of Type B (Binder) and 151 tons of Type D (Surface) asphalt in the 4100 block of Patricia.
- Replaced 156 regulatory Signs
- Made 265 repairs to the City's traffic signals
- Swept 1,748 curb miles of streets

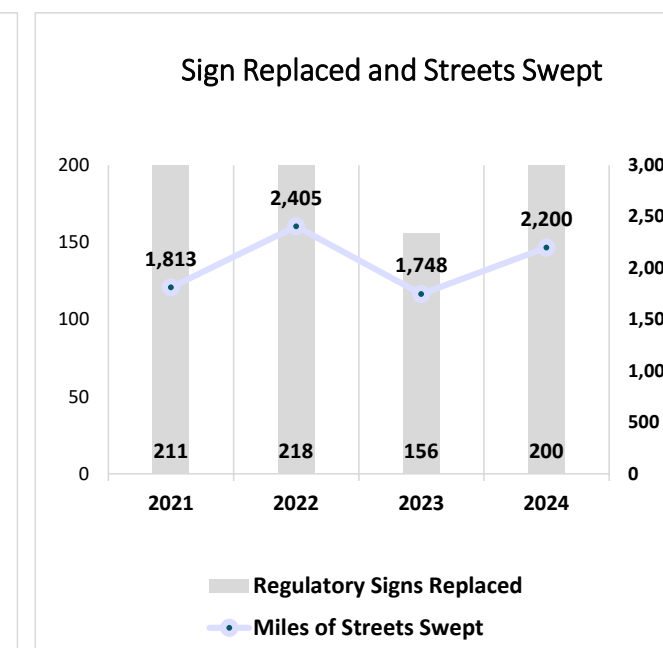
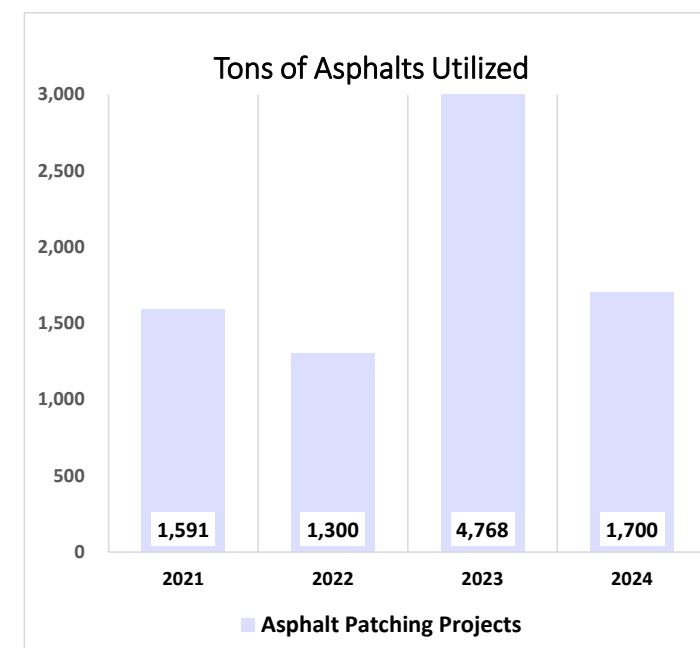
Objectives for FY2024

- Reeves Street – remove and replace ~20,000 square feet of asphalt in the 3400 block of Reeves and the corresponding subgrade work.
- Marlene Street - remove and replace 2 drive approaches, water valley crossing Loch Lomond, 395 linear feet of curb and gutter in the 5700 block.
- Crack Seal 4+ lane miles of city streets
- Mill and overlay 0.25 miles of city streets
- Remove and replace full depth asphalt for 0.25 miles of city streets
- Replace 200 feet of sidewalk throughout the city for safer passage for pedestrians.
- Upgrade the traffic signals backup system at the intersection of Browning Drive and Dunson Drive.
- Redesign the intersection of Haltom Road and Glenview Drive to incorporate ADA Ramps and crosswalks
- Add a School Flasher for Elementary School students crossing near Gene Lane and Jerri Street.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$593,703	\$917,664	\$748,954	\$988,526
Operations	548,520	521,100	508,100	606,854
Capital	33,039	635,000	635,000	102,670
Total	\$1,175,262	\$2,073,764	\$1,892,054	\$1,698,050

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Street Maintenance Supervisor	2901	64	0.5	0.5	0.5	0.5
Public Works Crewleader	2905	49	2	2	2	2
Senior Equipment Operator	2906	44	2	2	2	2
Sign Specialist	2909	44	1	1	1	1
Equipment Operator	2910	41	3	3	3	3
Public Works Maintenance Worker	2911	37	3	3	3	3
Sign Technician	2913	41	1	1	1	1
Total			12.5	12.5	12.5	12.5

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 6: Address Critical Facility & Infrastructure Needs	Tons of asphalt utilized in patching projects	1,591	1,300	4,768	1,700
	Tons of cold mix used in pothole patching	18	14	11	20
	Traffic signal repair work orders completed	298	431	265	250
	Regulatory Signs replaced	211	218	156	200
	Miles of lane crack-sealed	0.50	0.50	0.25	0.50
	Miles of lane over-layed with asphalt	0.23	0.15	0.10	0.25
	Miles of lane replaced at full-depth with asphalt	0.56	0.00	1.22	0.25
	Miles of streets swept	1,813	2,405	1,748	2,200
	Feet of concrete curb replaced	1,811	367	1,468	1,300



PARKS AND RECREATION

Mission Statement

The Parks Maintenance Division provides Haltom City residents with safe, attractive parks and open space. The Recreation Division is dedicated to provide facilities and programs that will encourage family fitness, entertainment, cultural awareness and positive learning experiences. The Senior Center helps senior adults build a brighter future for themselves and their community.

Accomplishment of FY2023

Parks Maintenance

- Installed stones with supporter/contributor plaques and new enclosure around building at Veterans Memorial
- Expanded irrigation at Haltom Road Park
- New LED lighting at pavilions at Broadway, Revere, Buffalo Ridge, and Pecan Parks
- Improved landscaping on Northern Cross medians
- Removed old concrete landscape borders on Denton Highway medians
- Built an outbuilding for RPZ (water/splashpad functions) at Broadway Park
- Resurfaced splashpad and added drain grate at Whites Branch Park (approved decision package)
- Replace playground at Sandy Oaks (funds approved in budget)
- Filled vacant Park Maintenance positions
- Continued to maintain and improve all parks, landscape, and irrigation systems throughout the City

Recreation Division

- Rental reservations were maxed out for most months except for October (Carfest), November (holidays)
- We held a successful summer camp and increased our numbers from last year. Average number of kids was 27.
- Adult basketball league has been successful, holding 8 teams each season, and we added adult volleyball maxing out with 8 teams as well.
- We had a successful spring soccer season with 284 kids registered almost 50% increase over last year!), fall soccer season 267 kids registered (almost 26% increase over last year!).
- Increased daily attendance for our low days (Wednesdays) by collaborating with a group who offers tutoring and extra practices and clinics.

Senior Center

- Celebrated the Center's 50th anniversary with a sock hop theme complete with Elvis, poodle skirts, and dancing. We also celebrated Bobbi's 30 years with the City and she was honored with a proclamation from Representative Stephanie Klick and many others
- Finished the remodel of the Library adding new bookcases and cleaning up the space.

PARKS AND RECREATION

- Hosted the Senior Jamboree at Broadway Park in September 2022 with almost 200 people in attendance. Dallas Cowboy Cheerleaders were in attendance to engage with the Seniors and liven up the event.
- Continued to partner with Metroport Meals to supply meals from restaurants every Monday for just \$5 for center participants. This continues to be a huge success and makes Mondays our busiest day of the week. We have meal sponsors as monthly partners, which includes around 170 partners – businesses, non-profits, and local churches.
- Ray of Hope, through the Humane Society, provides free animal care with vaccinations at the Center at least twice a year.
- Tarrant County Food Bank offers a monthly senior food box program.
- Continued partnership with Northeast Arts Council's Art on Wheels grant program. Classes are taught by a retired BISD art teacher.
- Tarrant County Public Health continues to host pop-up COVID vaccine clinics at our center every month. Carter Bloodcare also hosts regular blood drives for the community in front of the Center.

Objectives for FY2024

PARKS

- Build drain from playground to vault at Broadway Park
- Rebuild landscape on corners at 121 & Haltom Road and the medians on Belknap & NE 28th St.
- Remodel restroom at Haltom Road Park
- Replace and improve lighting at the Veterans Memorial
- Expand irrigation at Broadway Park and soccer fields.
- Design and install landscape plan for Rec Center courtyard.
- Replace damaged fence at Revere Park (due to storm)
- Remove carpet and install new wall covering, paint, replace flooring at Rec Center (damaged due to Fire – this is saving the City thousands of dollars)
- Rebuild damaged irrigation system at Fire Station 3
- Install retaining walls and repair sidewalks at Broadway Park
- Begin work on redevelopment of North Park/NEO
- Bid out and complete interpretive sign/trail marking master plan for Buffalo Ridge Park (approved in FY23 budget)
- Continue implementing park improvements as outlined in Master Plan
- Fill vacant Irrigation Specialist position. egin work on redevelopment of North Park/NEO.
- Replace playground at Sandy Oaks (funds approved in budget).
- Bid out and complete interpretive sign/trail marking master plan for Buffalo Ridge Park.
- Continue implementing park improvements as outlined in Master Plan.
- Fill vacant positions.

PARKS AND RECREATION

RECREATION

- Fill remaining vacant positions.
- Obtain access to other facilities to grow our sports programs (futsal, flag football)
- Adjust date for Carfest (to avoid rainouts) and officially add Halloween event back on Halloween (add other departments, vendors and more games to make it even better)
- Collaborate with the library on programs (winter wonderland and films in the field) continue to offer classes and sports leagues, add adult fitness classes (Zumba, yoga, and Jujitsu).
- Hire and maintain more part-time staff to cover evening and weekend rentals.
- Add more adult sports (flag football and soccer) and increase our basketball numbers/teams.
- Obtain access to other facilities to grow our current youth programs and create new youth sports leagues (futsal, flag football).
- We successfully increased our summer camp numbers, now we will look to add more camps when kids are out of school, to provide childcare for our residents. (Spring break, fall break and Christmas break).
- Do a small makeover on the rec center, carpet, classes, cleaning, and painting.
- Increase adult basketball to 10 teams.

SENIORS

- Replace flooring in the dining room.
- Add a large dishwashing sink to the pantry area.
- Continue to develop sustainable meal program.
- Increase operating hours to better serve our senior community.
- Add staff to better manage growing Center and programs (Full-time)

PARKS AND RECREATION

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$593,703	\$917,664	\$748,954	\$988,526
Operations	548,520	521,100	508,100	606,854
Capital	33,039	635,000	635,000	102,670
Total	\$1,175,262	\$2,073,764	\$1,892,054	\$1,698,050

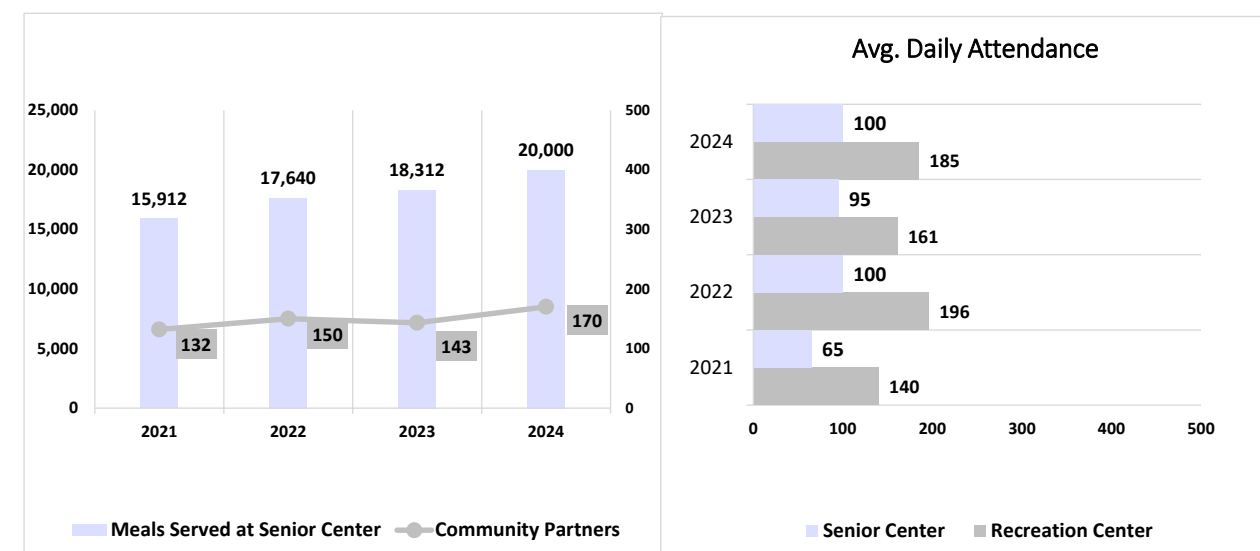
STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Street Maintenance Supervisor	2901	64	0.5	0.5	0.5	0.5
Public Works Crewleader	2905	49	2	2	2	2
Senior Equipment Operator	2906	44	2	2	2	2
Sign Specialist	2909	44	1	1	1	1
Equipment Operator	2910	41	3	3	3	3
Public Works Maintenance Worker	2911	37	3	3	3	3
Sign Technician	2913	41	1	1	1	1
Total			12.5	12.5	12.5	12.5

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 5: Build and Maintain Partnerships with Non-Profit Sector to Advance the Revitalization and Beautification of the City	Number of landscape facilities maintained	19	19	20*	22*
	Number of landscape irrigation systems maintained	111	112*	112*	113*
	Park acreage maintained	240	240	240	240
	Landscape acreage maintained	155	165*	170*	170*
	Number of athletic fields maintained	17	17	18	18
	Total number of playground equipment maintained*	58	60*	61*	62*
	Total number of City parks maintained	12	12	12	12
Goal 4: Practice Fiscal Responsibility by utilizing Performance Measures	Average Recreation Center Daily Attendance	140	196	161 #	185
	Total Sports Participants	1,165	1,302	1,766	2,100
	Total number of meals served at Senior Center	15,912**	17,640	18,312	20,000
	Total number of community sponsors/partners***	132	150	143	170
	Average Daily Attendance at Senior Center	65	100	95	100

*New Fire Station, New Senior Center, adding new playground units & irrigation systems at Broadway Park & North Park (FY24) with TPWD grants

closed for almost all of February due to fire

***new performance measure we're tracking to align better with City Council strategic goals (partnerships);



LIBRARY

Mission Statement

The Haltom City Public Library strives to be a vital resource by stimulating imaginations, promoting lifelong learning, and providing free access to information to all members of the diverse community.

Accomplishment of FY2023

- Awarded Texas State Library and Archives Commission Regional ILS Grant in collaboration with other MetroShare libraries to pay for ILS and courier for FY23, saving \$16,096 from the General Fund.
- Awarded TMLDA's Achievement in Library Excellence for the 16th consecutive year.
- Awarded \$39,000 in federal Emergency Connectivity Funding to purchase additional hotspots, tablets, and Chromebooks.
- Partnered with BISD to offer community work experience to four students in their vocational adjustment program.
- Partnered with TCC to host financial aid events.
- Joined the PLAN (Partner Libraries in Action) Large Print Circuit to offer 200 additional large print books per year.
- Partnered with AARP to offer free tax assistance to the community.
- Partnered with Goodwill Industries to offer a series of computer classes.
- Repaired wiring under building to ensure all power outlets functioned.
- Partnered with the Haltom City Garden Club to host the annual plant swap.
- Partnered with Tarrant County Public Health to offer health classes and COVID vaccine clinics.
- Partnered with Parks and Recreation to offer Puddles and Pages, a storytime at the splashpad, during the summer day camp.
- Began partnership with Life Care Center to offer a monthly program to their residents.
- Served as a cooling station for residents.
- Summer Reading Club, sponsored by the Friends of the Haltom City Public Library, had 717 people register for the reading challenge and 3,912 people attend 118 programs for all age groups.
- Revised and updated 15 policies, and the Library Board adopted new policies for Filming and Photography, Computer Access, Study Rooms, Notary Public Services, Outreach Services, and Homebound Services.
- Purchased and installed two family workstations, allowing a parent/guardian to watch a child while working on the computer.

LIBRARY

Objectives for FY2024

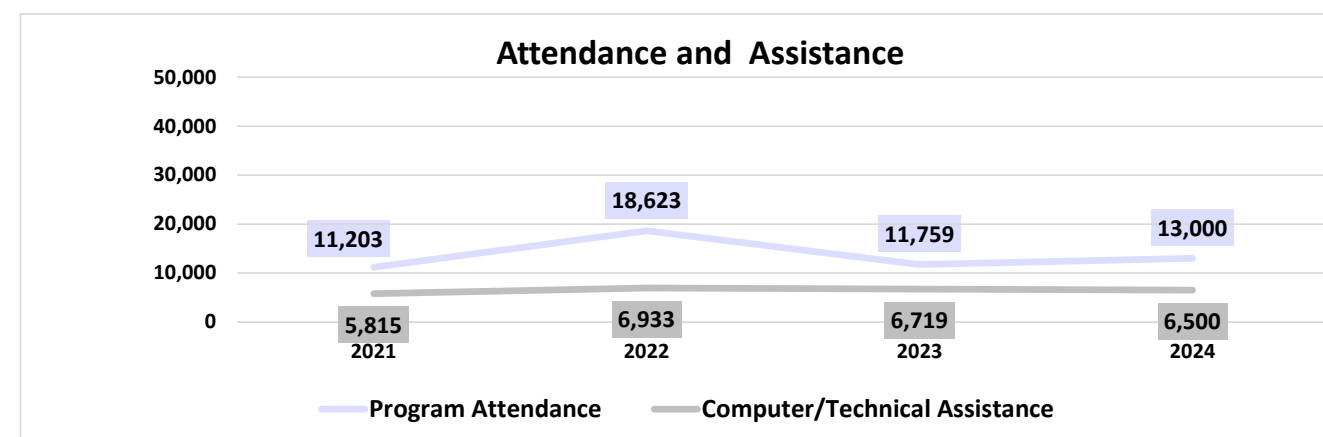
- Form a community partnership to offer ESL classes in the library.
- Purchase new seating and display furniture for the Children's Section.
- Expand "Library of Things" Collection.
- Update AV system throughout the library.
- Complete update and revisions of the Library Policy Manual.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$822,996	\$972,396	\$972,396	\$1,042,357
Operations	153,267	181,827	176,696	194,736
Total	\$976,263	\$1,154,223	\$1,149,092	\$1,237,093

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Director of Library Services	1501	80	1	1	1	1
Senior Librarian	1503	60	3	3	3	3
Librarian*	1504	56	2	2	2	2
Administrative Secretary	2003	42	1	1	0	0
Circulation Supervisor	1505	48	1	1	1	1
Library Clerk	1506	36	2	2	2	2
Library Specialist	1507	47	0	0	1	1
Total			10	10	10	10

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 4: Practice Fiscal Responsibility by utilizing Performance Measures	Library visitors	115,363	124,849	124,837	126,000
	Number of materials circulated	164,088	118,345*	161,197	165,000
	Total program attendance	11,203	18,623	11,759	13,000
	Total number of reference/research contacts	7,461	7,312	7,067	7,000
	Total number of computer/technical assistance	5,815	6,933	6,719	6,500
	Online usage	2,879	1,154	1,006	1,500
	Total number of homebound visits	162	188	158	170
	Examinations proctored	26	34	21	30

*Reduction in circulation due to no longer sending materials to Fort Worth libraries



NON DEPARTMENTAL

Purpose

The purpose of the non-department is to manage and provide prudent oversight of the City's various charges that are not directly related to any specific department or activity of the City. Expenditures include insurance, utilities, auditing fees, studies, consultant contracts or other non-routine one-time operational charges and transfers to other funds.

EXPENDITURES	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Personnel	\$214,489	\$568,163	\$302,000	\$347,651
Operations	\$1,663,251	\$2,226,971	\$1,970,955	\$2,346,737
Total	\$1,877,740	\$2,795,134	\$2,272,955	\$2,694,388

Debt Service Fund

The Debt Service Fund is used for the accumulation of resources for the payment of principal and interest on long-term debts. Financing is provided primarily by a specific annual property tax levy and transfers from other resources for general obligation debts.

Debt Service for Water & Sewer and Drainage are paid from the respective individual fund directly.

- Debt Service Fund Description
- Debt Service Fund Budget Summary
- FY2024 Debt Service Schedule
- Total Debt - Principal And Interest
- Total Debt - All Funds

DEBT SERVICE FUND DESCRIPTION

The Debt Service Fund administers the government fund's finances as established by ordinances authorizing the issuance of general obligation bonds, certificates of obligation and tax notes. The purpose of the fund is to provide for the payment of bond principal and interest as they become due and payable. The debt service tax rate and levy are computed and collected to provide sufficient funds to pay principal and interest as they become due.

The issuance of debt finances the City's purchase of land, buildings, building improvements, street reconstruction, parks, and capital equipment. Other types of capital projects supporting the Water and Sewer fund or the Drainage fund, such as sewer system rehabilitation and drainage facilities, can also be financed by the issuance of debt but is serviced through the enterprise funds. Current projects are described in the Capital Funds Section of the budget.

Retirement of the notes, bonds, certificates of obligation and contractual obligations in General Long-Term Debt is provided from taxes allocated for debt service together with transfers from other resources and interest earned within the Debt Service Fund. Certificates of obligation issued for water and sewer improvements are retired from net revenues of the Water and Sewer Fund. Certificates of obligation issued for drainage improvements are retired with net revenues of the Drainage Utility.

Debt Management

The City issues debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens. Capital assets must have a value of at least \$5,000 and a useful life of at least two years by policy. In practice, the majority of assets financed through debt are structured to align their useful life with the entire repayment period, with few exceptions, but never less than three years. Debt may be issued for land acquisition, right-of-way purchase, improvements to land, construction projects, and purchase of capital equipment.

The ordinances authorizing the issuance of the Combination Tax and Revenue Refunding Bonds and the Public Property Finance Contractual Obligations require that the City's ad valorem tax revenues and charges for services be enough to generate revenues sufficient to provide for the payment of the debt service requirements of the bonds issued.

While City policy does not prohibit the issuance of variable rate debt, the City has no variable rate debt and no plans to issue variable rate debt in the near future.

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Legal Debt Limit for General Obligation Debt

All taxable properties within the City is subject to the annual assessment, levy, and collection of ad valorem tax sufficient to provide for the principal and interest principal on City issued General Obligation Bonds. Article XI, Section 5, of the Texas Constitution is applicable to the City, limiting the maximum ad valorem tax rate to \$2.50 per \$100 of assessed property valuation (for all City purposes). Self-supporting debt that will be repaid by revenues generated through the ongoing activities in the enterprise funds or other non-governmental funds are not subject to the same legal debt limit. Limits for self-supporting debt are instead set by the ability of the issuing entity's city charter, profit and loss considerations, or other governing body lconstraints.

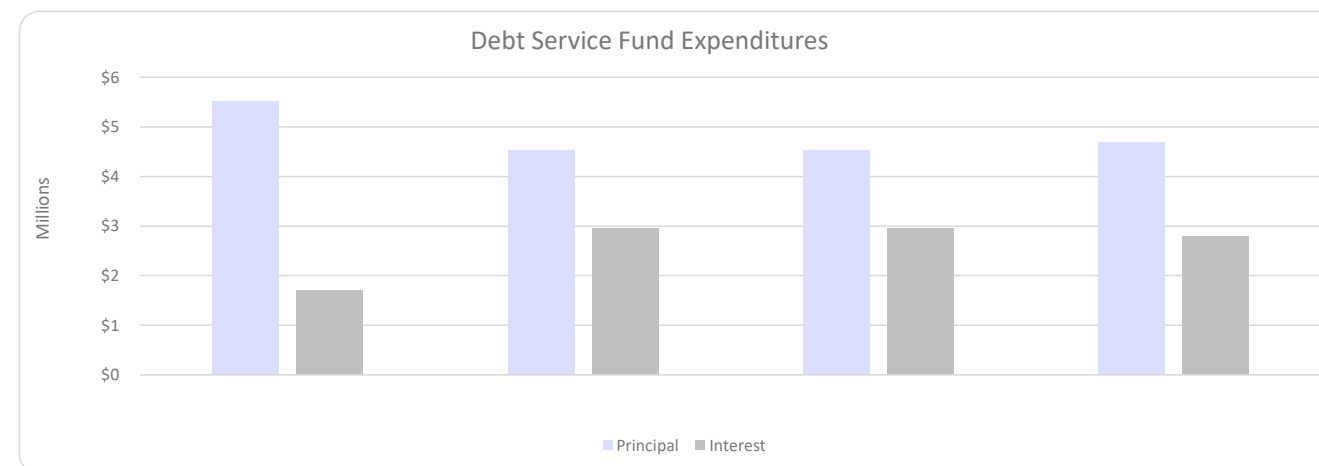
The City limits the total annual tax-supported debt service to no more than 25% of total spending. The property tax supported debt is the equivalent to 17% of total expenditures. The adopted debt service budget of \$9,307,309 includes \$7,488,984 of debt supported by property taxes, \$1,549,701 is supported by the Water & Sewer revenues, and \$268,624 is supported by Drainage Fund revenues. For FY2024, the debt services portion of the tax rate is at \$0.195452.

The chart below displays the relationship of the City's adopted total tax rate of \$0.567283 in relation to the legal limit of \$2.50. The City's current tax rate is 22.7% of the legal limit.



DEBT SERVICE FUND BUDGET SUMMARY

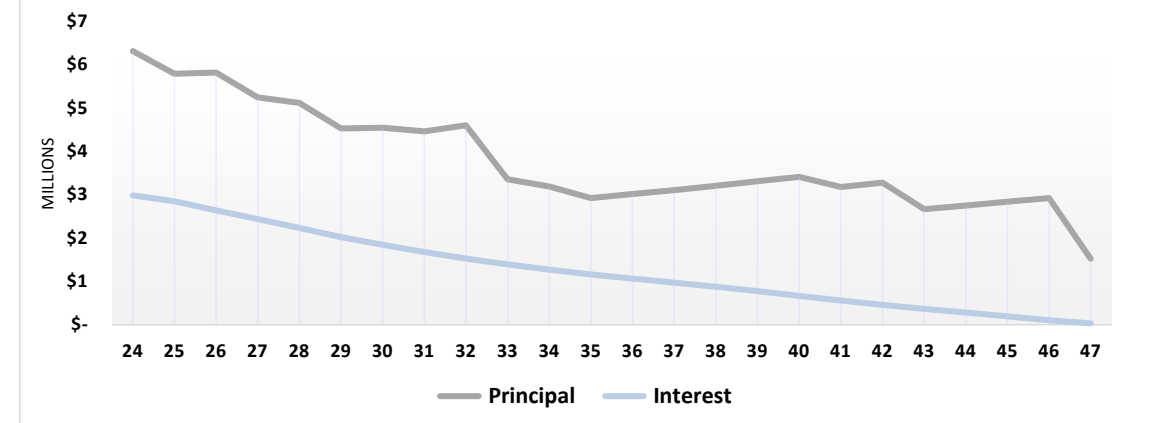
FUND 05	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	1,708,498	1,906,605	1,906,605	2,494,713
Revenues				
Property Tax Revenue	7,166,425	7,214,306	7,214,306	7,151,428
Interest Income	(185,288)	20,000	854,350	213,588
Transfer from General Fund	-	-	-	-
Transfer from Economic Dev. Fund	-	-	-	-
Transfer from Oil and Gas	293,412	-	-	-
Proceeds from Bond Issuance	5,445,000	-	-	-
Premiums on Bond Issuance	781,295	-	-	-
Total Revenues	13,500,844	7,234,306	8,068,656	7,365,016
Funds Available	15,209,342	9,140,911	9,975,261	9,859,728
Expenditures				
Principal	5,510,000	4,530,000	4,530,000	4,685,000
Interest	1,696,307	2,945,549	2,945,549	2,786,984
Paying Agent Fees	3,046	5,000	5,000	17,000
Bond Issuance Cost	6,187	-	-	-
Refunded Escrow Bond Payments	4,397,197	-	-	-
Transfer to Water & Sewer Fund	1,690,000	-	-	-
Total Expenditures	13,302,737	7,480,549	7,480,549	7,488,984
Fund Balance, Ending	1,906,605	1,660,362	2,494,713	2,370,744



Total Debt by Type

Issue	Total		
	Principal	Interest	Total
2022 Combination Tax and Limited Pledge Revenue Certificates of Obligation	9,125,000.00	4,269,050.00	13,394,050.00
2022 General Obligation Bonds	23,610,000.00	13,805,500.00	37,415,500.00
2021 A General Obligation Refunding Bonds	4,990,000.00	846,725.00	5,836,725.00
2021 B General Obligation Bonds	25,345,000.00	8,054,118.75	33,399,118.75
2021 General Obligation Refunding Bonds	5,210,000.00	494,506.25	5,704,506.25
2020 Combination Tax and Limited Pledge Revenue Certificates of Obligation	4,890,000.00	971,300.00	5,861,300.00
2020 General Obligation Refunding Bonds	1,605,000.00	113,701.50	1,718,701.50
2019 General Obligation Bonds	3,465,000.00	683,425.00	4,148,425.00
2018 Combination Tax and Limited Pledge Revenue Certificates of Obligation	4,670,000.00	697,975.00	5,367,975.00
2017 General Obligation and Refunding Bonds	3,165,000.00	311,700.00	3,476,700.00
2014 A General Obligation Bonds	630,000.00	45,171.00	675,171.00
2014 General Obligation Refunding Bonds	850,000.00	29,160.00	879,160.00
2013 A General Obligation Refunding Bonds	915,000.00	20,781.75	935,781.75
2007 Combination Tax and Limited Pledge Revenue Certificates of Obligation	1,355,000.00	108,322.50	1,463,322.50
2006 Combination Tax and Limited Pledge Revenue Certificates of Obligation	965,000.00	59,100.00	1,024,100.00
2006 General Obligation Bonds	275,000.00	11,100.00	286,100.00
Total	91,065,000.00	30,521,636.75	121,586,636.75

Total Debt Services Principal and Interest - FY2024 to FY2047



PRINCIPAL AND INTEREST FISCAL YEAR 2024

Issue	FY2024		
	Principal	Interest	Total
2022 Combination Tax and Limited Pledge Revenue Certificates of Obligation	305,000.00	402,075.00	707,075.00
2022 General Obligation Bonds	760,000.00	1,007,300.00	1,767,300.00
2021 A General Obligation Refunding Bonds	520,000.00	199,450.00	719,450.00
2021 B General Obligation Bonds	500,000.00	673,262.50	1,173,262.50
2021 General Obligation Refunding Bonds	595,000.00	126,962.50	721,962.50
2020 Combination Tax and Limited Pledge Revenue Certificates of Obligation	230,000.00	115,900.00	345,900.00
2020 General Obligation Refunding Bonds	215,000.00	29,650.50	244,650.50
2019 General Obligation Bonds	250,000.00	125,600.00	375,600.00
2018 Combination Tax and Limited Pledge Revenue Certificates of Obligation	450,000.00	147,900.00	597,900.00
2017 General Obligation and Refunding Bonds	650,000.00	108,700.00	758,700.00
2014 A General Obligation Bonds	105,000.00	13,802.25	118,802.25
2014 General Obligation Refunding Bonds	425,000.00	13,770.00	438,770.00
2013 A General Obligation Refunding Bonds	465,000.00	15,629.25	480,629.25
2007 Combination Tax and Limited Pledge Revenue Certificates of Obligation	320,000.00	46,605.00	366,605.00
2006 Combination Tax and Limited Pledge Revenue Certificates of Obligation	305,000.00	32,500.00	337,500.00
2006 General Obligation Bonds	135,000.00	8,300.00	143,300.00
Total	6,230,000.00	3,067,407.00	9,297,407.00

Debt Schedule by Fund

General Fund			
Date	Principal	Interest	Total
09/30/2024	4,685,000.00	2,776,583.00	7,461,583.00
09/30/2025	4,400,000.00	2,610,932.75	7,010,932.75
09/30/2026	4,560,000.00	2,447,639.50	7,007,639.50
09/30/2027	4,210,000.00	2,285,161.25	6,495,161.25
09/30/2028	4,105,000.00	2,117,846.75	6,222,846.75
09/30/2029	3,590,000.00	1,938,657.25	5,528,657.25
09/30/2030	3,575,000.00	1,787,987.50	5,362,987.50
09/30/2031	3,715,000.00	1,648,462.50	5,363,462.50
09/30/2032	3,835,000.00	1,518,012.50	5,353,012.50
09/30/2033	3,355,000.00	1,396,112.50	4,751,112.50
09/30/2034	3,190,000.00	1,275,287.50	4,465,287.50
09/30/2035	2,925,000.00	1,163,912.50	4,088,912.50
09/30/2036	3,020,000.00	1,067,262.50	4,087,262.50
09/30/2037	3,110,000.00	974,762.50	4,084,762.50
09/30/2038	3,210,000.00	879,112.50	4,089,112.50
09/30/2039	3,315,000.00	776,925.00	4,091,925.00
09/30/2040	3,415,000.00	668,125.00	4,083,125.00
09/30/2041	3,180,000.00	562,412.50	3,742,412.50
09/30/2042	3,280,000.00	458,925.00	3,738,925.00
09/30/2043	2,670,000.00	365,331.25	3,035,331.25
09/30/2044	2,750,000.00	282,900.00	3,032,900.00
09/30/2045	2,840,000.00	196,737.50	3,036,737.50
09/30/2046	2,925,000.00	106,725.00	3,031,725.00
09/30/2047	1,525,000.00	30,500.00	1,555,500.00
Total	81,385,000.00	29,336,314.25	110,721,314.25

Water and Sewer Utility Fund			
Date	Principal	Interest	Total
09/30/2024	1,290,000.00	277,200.00	1,567,200.00
09/30/2025	1,140,000.00	236,671.50	1,376,671.50
09/30/2026	1,180,000.00	193,448.50	1,373,448.50
09/30/2027	1,040,000.00	152,354.00	1,192,354.00
09/30/2028	1,015,000.00	118,205.50	1,133,205.50
09/30/2029	940,000.00	86,528.00	1,026,528.00
09/30/2030	970,000.00	56,926.00	1,026,926.00
09/30/2031	750,000.00	31,500.00	781,500.00
09/30/2032	765,000.00	10,575.00	775,575.00
09/30/2033			
Total	9,090,000.00	1,163,408.50	10,253,408.50

Drainage Fund			
Date	Principal	Interest	Total
09/30/2024	255,000.00	13,624.00	268,624.00
09/30/2025	255,000.00	6,690.00	261,690.00
09/30/2026	80,000.00	1,600.00	81,600.00
09/30/2027			
09/30/2028			
09/30/2029			
Total	590,000.00	21,914.00	611,914.00

Special Revenue Funds

Special Revenue Funds are used to account for revenue sources that are legally restricted to be spent for specific purposes. The funds below are listed in the order in which they appear in the following pages. The Economic Development Fund has been eliminated and the expenses are now being reported within the General Fund since the dissolution of the Economic Development Board in July of 2020.

SPECIAL REVENUE FUNDS

- Crime Control & Preventive District Fund
- Oil & Gas Fund
- Hotel/Motel Tax Fund
- Court Security Fund
- Court Technology Fund
- Juvenile Case Manager Fund
- Red Light Camera Fund
- Grant Fund
- PEG Fund
- Fire Donation Fund
- Library Donation Fund
- Police Forfeiture Fund
- Park Donation Fund
- Park Dedication Fund
- Safe Pathway Fund
- Animal Shelter Fund
- Police Donation Fund
- Police Cart Fund
- Tirz 1 Fund
- Tirz 2 Fund

FUNDING SOURCE

- 1/4 Cent Sales Tax
- Permits, Lease Fees And Royalties
- 7% Hotel/Motel Occupancy Tax
- Court Fines
- Court Fines
- Court Fines
- No New Revenue Due To Legislative Changes
- Grants
- Franchise Fees
- Citizens Contribution
- Citizens Contribution
- Sales Of Seized Assets
- Citizens Contribution
- Developer Contribution
- Developer Contribution
- Citizens Contribution
- Citizens Contribution
- Participating Agency Contribution
- Contract Agreements
- Contract Agreements

CRIME CONTROL AND PREVENTIVE DISTRICT FUND

The Haltom City Crime Control and Prevention District is funded by a ¼ cent sales tax. The revenue provides the necessary resources to effectively implement crime reduction strategies pertaining to enhanced enforcement, neighborhood crime prevention, partner programs, recruitment and training, and department equipment, technology, and any crime prevention activities.

Mission Statement

The Crime Control and Prevention District Fund, under the direction of the Police Chief, develops and implements programs to deter crime and enforce laws to protect life and property within the City.

Objectives for FY2024

- ◇ Continued DWI Enforcement Unit, Commercial Vehicle Enforcement Unit, Bicycle Unit, and K-9 unit.
- ◇ Continued with community outreach/victim assistance program utilizing the Shared Services Crime Victim Liaison.
- ◇ Managed the Shared Services Agreement for Dispatch, Detention Services, and the CAD/RMS systems.

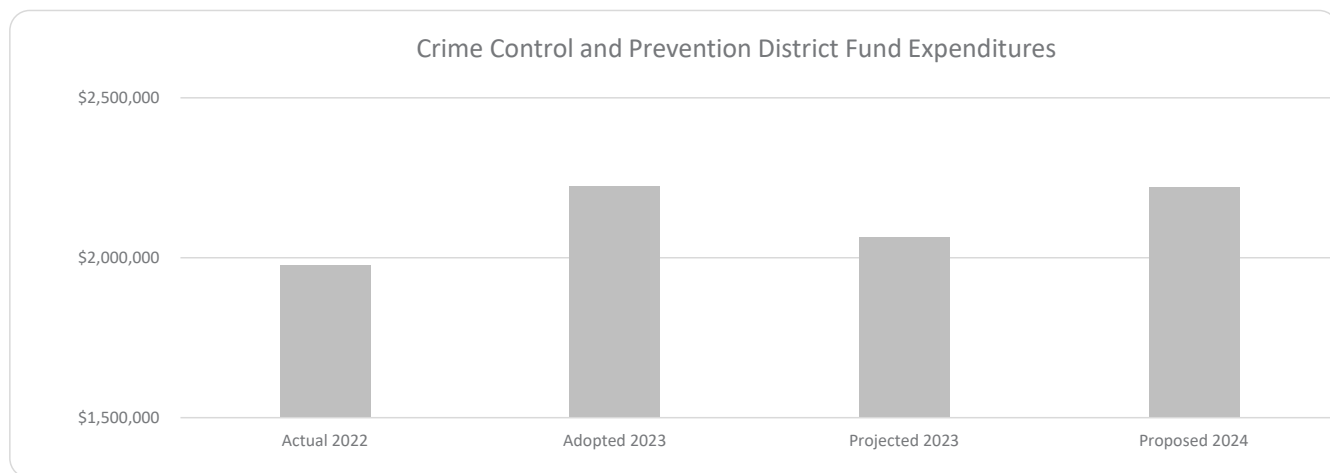
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Accomplishment of FY2023

- ◇ Increase efficiency by employing technological improvements throughout the department.
- ◇ Continue to partner with the community to make Haltom City a better place to live, work, and visit.
- ◇ Partner with Birdville Independent School District to further improve our response to any threats to the school district's staff, students, or structures.
- ◇ To continue the process of becoming recognized by the Texas Police Chiefs Association as a department that meets the requirements outlined in their model of best practices.

CRIME CONTROL AND PREVENTIVE DISTRICT FUND

CRIME CONTROL AND PREVENTION DISTRICT FUND BUDGET SUMMARY				
FUND 12	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	2,294,096	2,635,918	2,635,918	3,037,264
Revenues				
Sales Tax	2,311,232	2,381,619	2,381,619	2,619,781
Reimbursement from BISD	-	-	-	492,355
Interest income	5,918	12,000	84,564	21,141
Total Revenues	2,317,150	2,393,619	2,466,183	3,133,277
Funds Available	4,611,246	5,029,537	5,102,101	6,170,542
Expenditures				
Police Administration	903,984	1,415,735	1,256,704	1,537,139
Non-Departmental	671,348	642,278	641,133	684,950
Motor Vehicle	-	167,000	167,000	-
Transfer to General Fund	399,996	-	-	-
Total Expenditures	1,975,328	2,225,013	2,064,837	2,222,089
Fund Balance, Ending	2,635,918	2,804,524	3,037,264	3,948,453

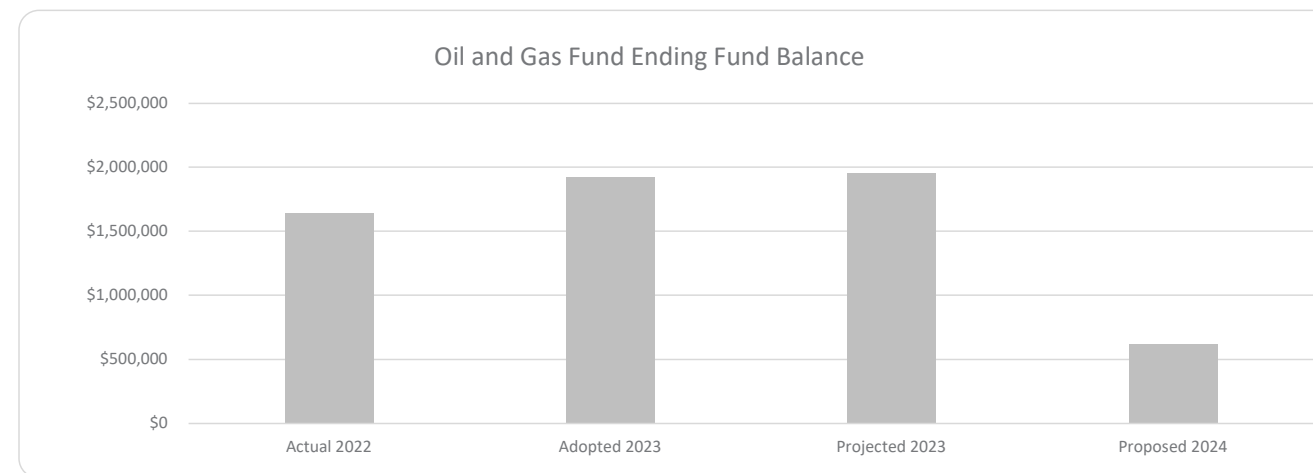


STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Police Officer	3007	GS63	5	6	6	6
Total			5	6	6	6

OIL AND GAS FUND

The Oil and Gas Fund is to account for proceeds from oil and gas activities within the City. This fund provides additional revenues to support the operations of the government.

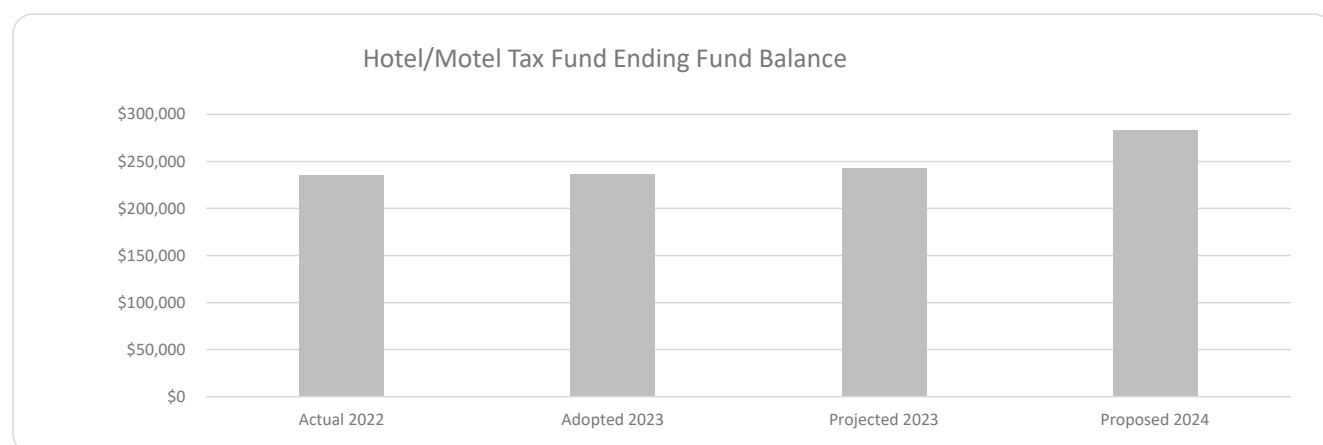
OIL AND GAS FUND BUDGET SUMMARY				
FUND 13	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	1,602,500	1,641,231	1,641,231	1,957,364
Revenues				
Oil & Gas Revenue	183,444	120,000	120,000	150,000
Oil & Gas Permits	146,000	150,000	150,000	100,000
Interest Income	2,699	12,000	46,133	11,533
Total Revenues	332,143	282,000	316,133	261,533
Funds Available	1,934,643	1,923,231	1,957,364	2,218,897
Expenditures				
Transfer to General Fund	-	-	-	1,600,000
Transfer to Debt Service Fund	293,412	-	-	-
Total Expenditures	293,412	-	-	1,600,000
Fund Balance, Ending	1,641,231	1,923,231	1,957,364	618,897



HOTEL/MOTEL TAX FUND

Revenues for this fund come from the 7% Hotel/Motel Occupancy Tax levied on all hotels and motels in the City. Funds are used for advertising and general promotion of the City and historical preservation. The City also uses these funds to support the beautification program.

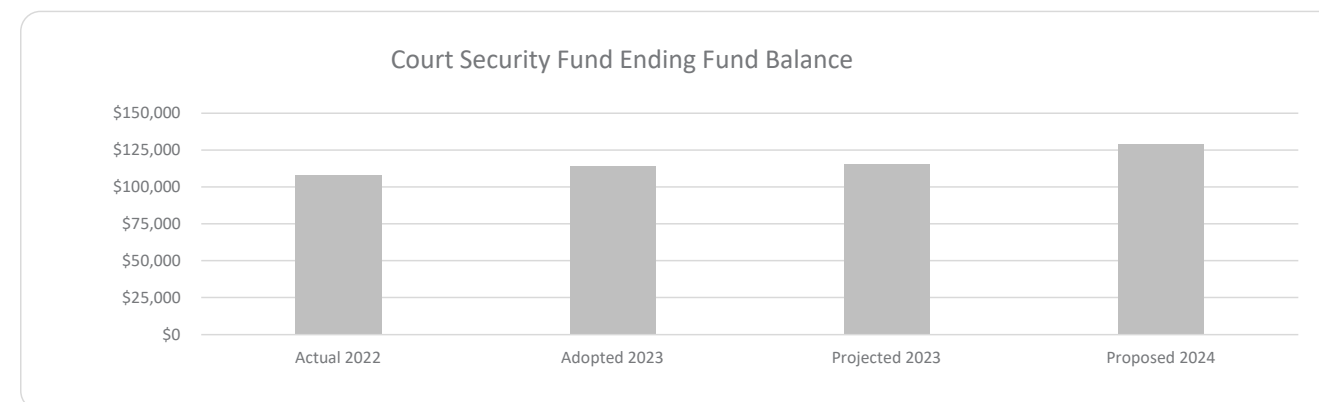
HOTEL/MOTEL TAX FUND BUDGET SUMMARY				
FUND 14	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	190,227	235,185	235,185	242,465
Revenues				
Hotel/Motel Tax Revenue	54,469	45,000	45,000	60,000
Interest Income	266	800	7,152	1,788
Total Revenues	54,735	45,800	52,152	61,788
Funds Available	244,962	280,985	287,337	304,253
Expenditures				
Beautification Expenditures	9,079	19,580	19,580	19,580
Special Events - Overtime	-	24,172	24,172	-
Non-Departmental	698	1,120	1,120	1,120
Total Expenditures	9,777	44,872	44,872	20,700
Fund Balance, Ending	235,185	236,113	242,465	283,553



COURT SECURITY FUND

This fund received fees collected from defendants convicted of misdemeanor offenses in Municipal Court. The fees are \$3 per conviction and are used for Court Security enhancements.

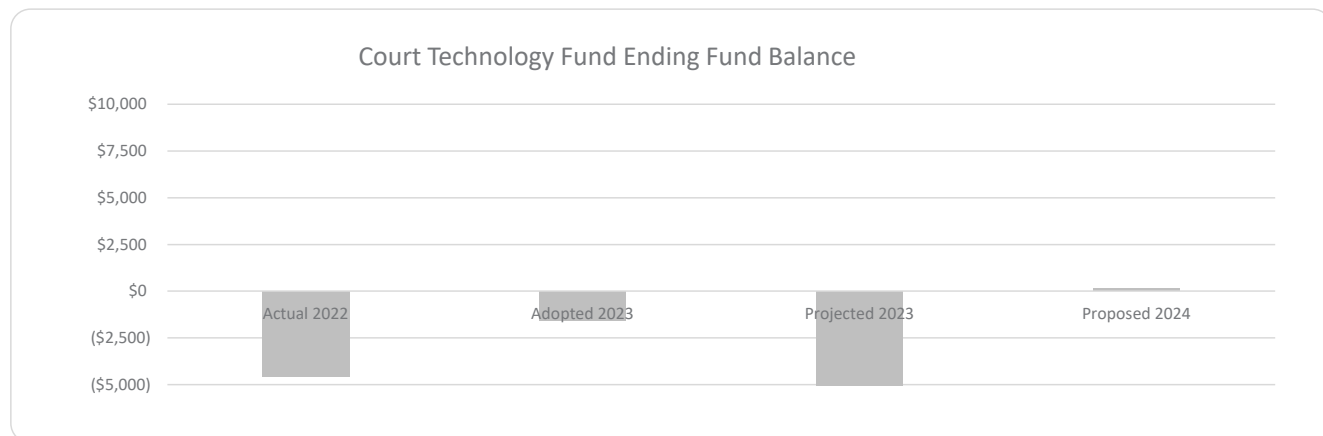
COURT SECURITY FUND BUDGET SUMMARY				
FUND 15	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	96,340	107,867	107,867	115,277
Revenues				
Court Security Fee	1,952	15,000	15,000	4,000
Local Mun Court Bldg Security	24,414	4,000	4,000	24,000
Interest Income	161	2,100	3,410	852
Total Revenues	26,527	21,100	22,410	28,852
Funds Available	122,867	128,967	130,277	144,129
Expenditures				
Operations Expenditures	-	-	-	-
Transfer to General Fund	15,000	15,000	15,000	15,000
Total Expenditures	15,000	15,000	15,000	15,000
Fund Balance, Ending	107,867	113,967	115,277	129,129



COURT TECHNOLOGY FUND

This fund received fees collected from defendants convicted of misdemeanor offenses in Municipal Court. The fees are \$4 per conviction and are used for court technology enhancements.

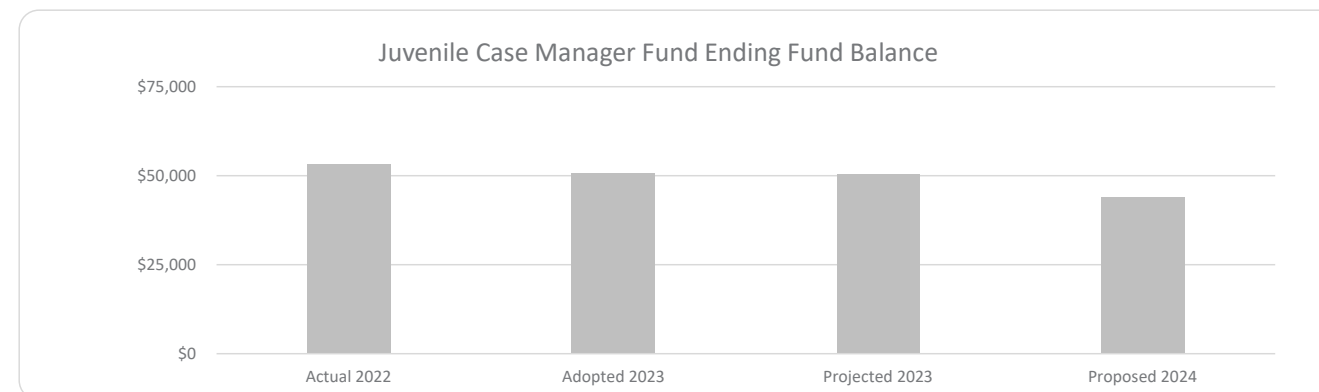
COURT TECHNOLOGY FUND BUDGET SUMMARY				
FUND 16	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	4,630	(4,583)	(4,583)	(9,861)
Revenues				
Court Technology Fee	2,603	20,000	6,000	2,000
Local Mun Court Technology	19,930	6,000	20,000	22,000
Interest Income	6	500	500	500
Transfer from General Fund	8,496	8,500	8,500	26,000
Total Revenues	31,035	35,000	35,000	50,500
Funds Available	35,665	30,417	30,417	40,639
Expenditures				
Technology Expenditures	40,248	32,000	40,278	40,500
Computer Equipment	-	-	-	-
Transfer to General Fund	-	-	-	-
Total Expenditures	40,248	32,000	40,278	40,500
Fund Balance, Ending	(4,583)	(1,583)	(9,861)	139



JUVENILE CASE MANAGER FUND

This fund received fees collected from defendants convicted of misdemeanor offenses. Juvenile Case Manager fees are \$5 per conviction and are used to fund salary and benefits for a juvenile case manager for the Teen Court.

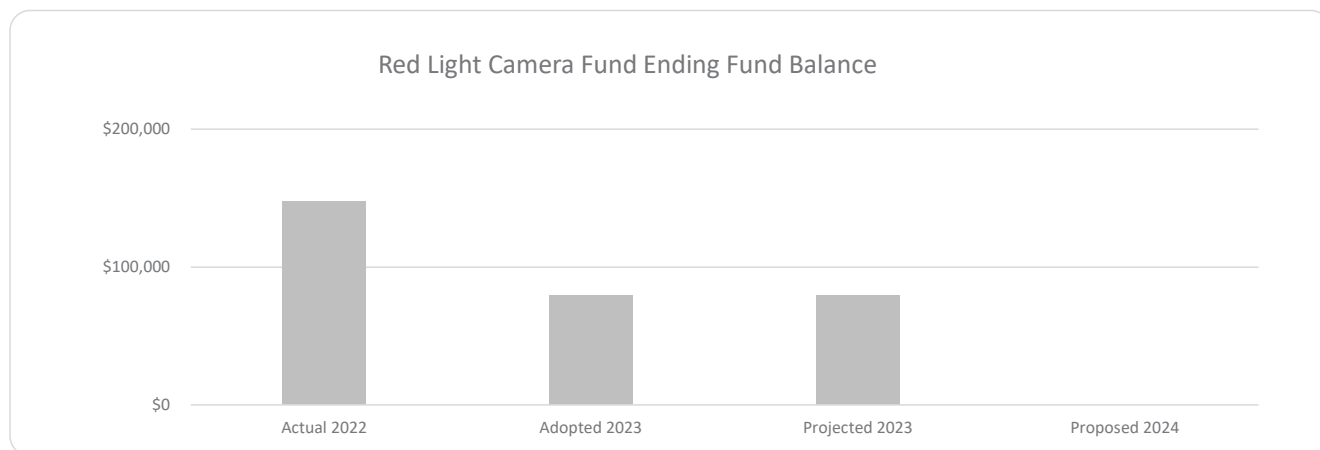
JUVENILE CASE MANAGER FUND BUDGET SUMMARY				
FUND 17	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	76,356	53,315	53,315	50,402
Revenues				
Juvenile Case Manager Fee	24,748	22,000	22,000	20,000
Interest Income	211	400	87	22
Total Revenues	24,959	22,400	22,087	20,022
Funds Available	101,315	75,715	75,402	70,424
Expenditures				
Operations Expenditures	-	1,000	1,000	2,600
Transfer to General Fund	48,000	24,000	24,000	24,000
Total Expenditures	48,000	25,000	25,000	26,600
Fund Balance, Ending	53,315	50,715	50,402	43,824



RED LIGHT CAMERA FUND

This fund accounts for fees collected from defendant convicted of running red lights at intersections that have red light cameras. **Due to legislative changes we will no longer receive red light camera revenue from new issued fines (other than late funds received). However, we will continue to use fund balance for expenses.**

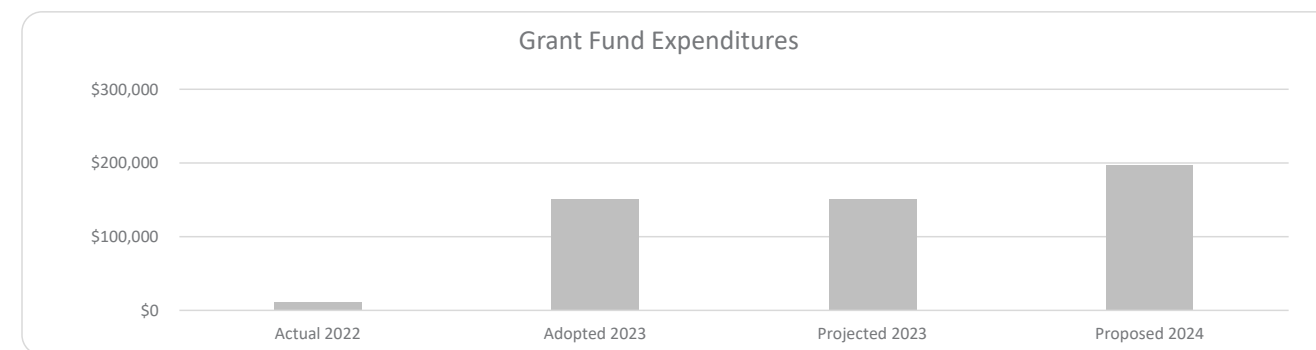
RED LIGHT CAMERA FUND BUDGET SUMMARY				
FUND 18	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	259,157	147,830	147,830	79,830
Revenues				
Interest Income	683	-	-	-
Total Revenues	683	-	-	-
Funds Available	259,840	147,830	147,830	79,830
Expenditures				
Operations Expenditures	53,270	28,000	28,000	19,000
Capital Expenditures	58,740	40,000	40,000	60,830
Total Expenditures	112,010	68,000	68,000	79,830
Fund Balance, Ending	147,830	79,830	79,830	-



GRANT FUND

This fund accounts for federal, state and local grants received for a variety of departments and uses. The grant proceeds are typically used for salary reimbursement and the purchase of various types of tools and equipment.

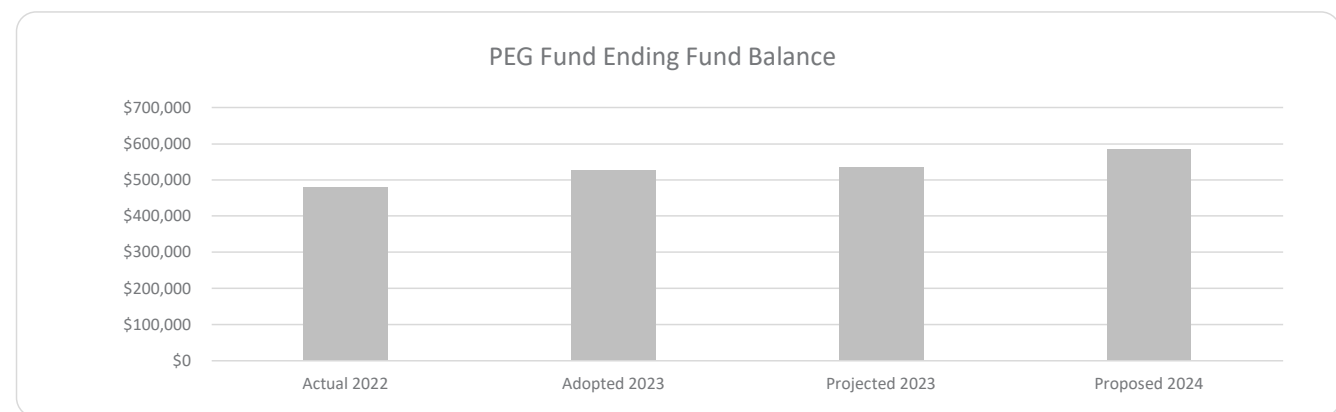
GRANT FUND BUDGET SUMMARY				
FUND 19	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	166,196	208,336	208,336	191,836
Revenues				
Federal Intergovernmental Revenues	42,642	125,000	125,000	190,000
State Intergovernmental Revenues	9,487	5,000	5,000	6,000
Local Intergovernmental Revenues	-	-	-	-
Interest income	742	-	5,000	1,500
Transfer from General Fund	-	-	-	-
Total Revenues	52,871	130,000	135,000	197,500
Funds Available	219,066	338,336	343,336	389,336
Expenditures				
Police				
Step Speed Grant	1,073	22,000	22,000	-
Bullet Proof Vest Grant	5,773	7,000	7,000	7,000
JAG Grant	-	115,000	115,000	180,000
LEOSE Training Grant	3,884	7,500	7,500	6,000
Library				
Library Books	-	-	-	4,500
Emergency Management				
Urban Area Security Initiative	-	-	-	-
Total Expenditures	10,730	151,500	151,500	197,500
Fund Balance, Ending	208,336	186,836	191,836	191,836



PEG FUND

PEG stands for Public, Education and Government. This fund was established in Fiscal Year 2014 to segregate the portion of the cable franchise fee that must be used to support the City’s government access channel.

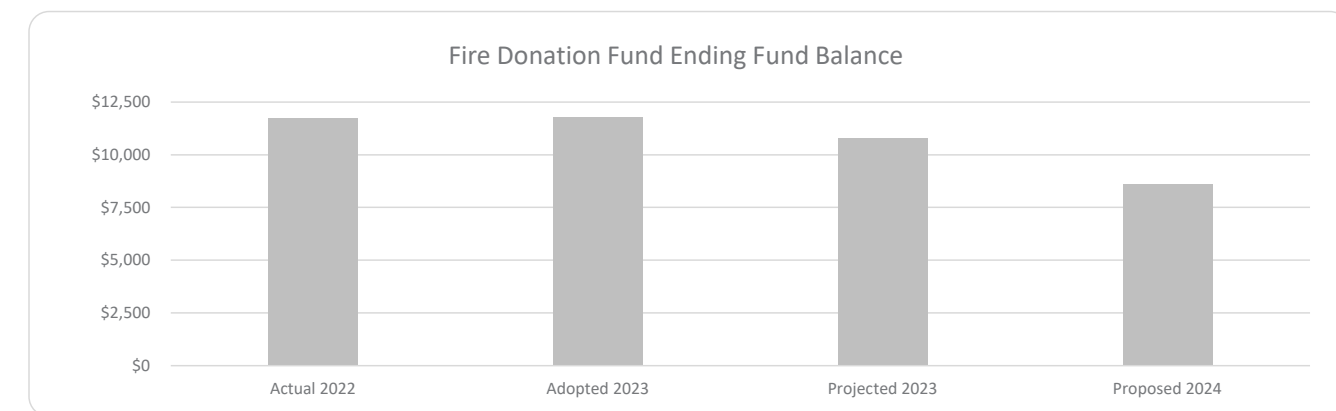
PEG FUND BUDGET SUMMARY				
FUND 20	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	458,161	478,770	478,770	536,423
Revenues				
Public Education and Government Fee	19,852	50,000	50,000	50,000
Interest Income	757	3,000	12,653	3,163
Total Revenues	20,609	53,000	62,653	53,163
Funds Available	478,770	531,770	541,423	589,586
Expenditures				
Operations Expenditures	-	5,000	5,000	5,000
Total Expenditures	-	5,000	5,000	5,000
Fund Balance, Ending	478,770	526,770	536,423	584,586



FIRE DONATION FUND

This fund was established in Fiscal Year 2000 to fund the Fire Services Board. The Board sponsors the free Smoke Detector Program, Fire Safety Clowns, a Fire Safety House and other public fire safety education programs.

FIRE DONATION FUND BUDGET SUMMARY				
FUND 21	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	10,743	11,748	11,748	10,786
Revenues				
Donations	5,117	6,500	6,500	6,000
Interest Income	19	100	115	29
Total Revenues	5,136	6,600	6,615	6,029
Funds Available	15,879	18,348	18,363	16,815
Expenditures				
Operations Expenditures	4,131	6,548	7,577	8,198
Total Expenditures	4,131	6,548	7,577	8,198
Fund Balance, Ending	11,748	11,800	10,786	8,617

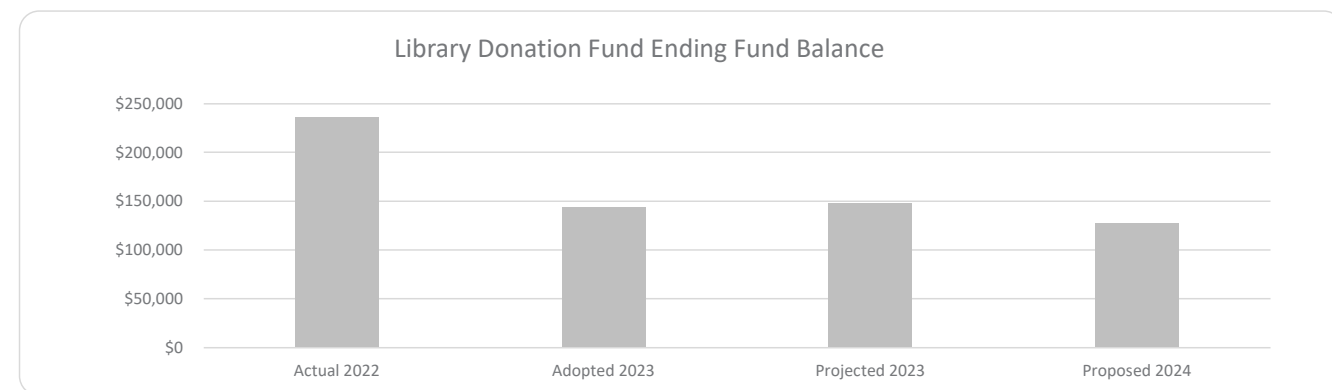


LIBRARY DONATION FUND

This fund supplements resources available through the Library Department in the General Fund. It is funded through voluntary contributions by citizens of the City. A Library Board, appointed by the City Council, makes budgetary recommendations for approval by the City Council.

Some of the accomplishments made possible by this fund include purchase of the Library van, furniture and computer equipment, sponsorship of the Summer Reading Program and other programming, the library app and library shelving.

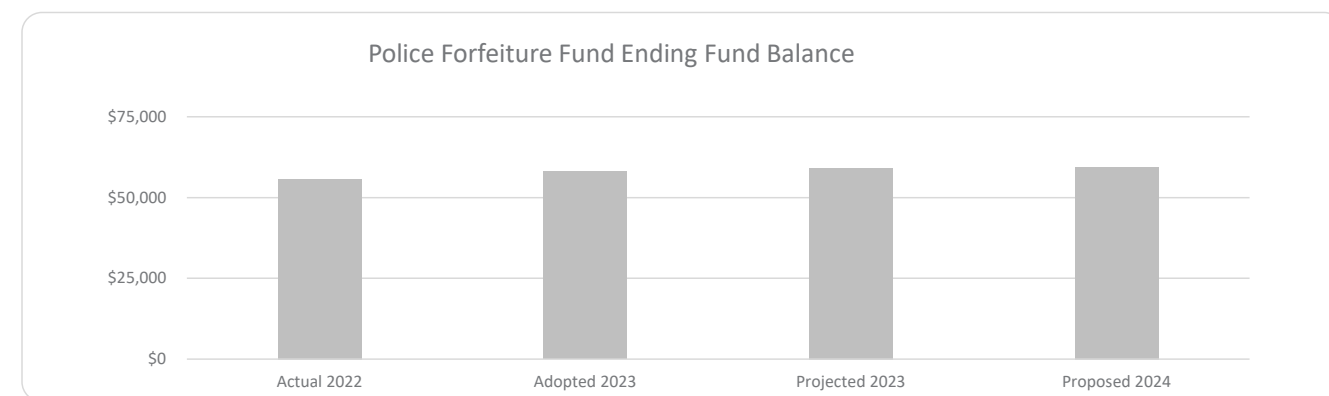
LIBRARY DONATION FUND BUDGET SUMMARY				
FUND 22	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	233,758	235,646	235,646	148,406
Revenues				
Donations	15,160	11,500	11,500	12,500
Interest income	457	1,000	5,502	1,376
Forfeited Flex Benefits	13,315	19,000	19,000	15,000
Cash Short/Over	-	600	600	-
Coffee Sales	41	-	-	-
Total Revenues	28,973	32,100	36,602	28,876
Funds Available	262,731	267,746	272,248	177,282
Expenditures				
Operations Expenditures	27,085	123,842	123,842	50,000
Total Expenditures	27,085	123,842	123,842	50,000
Fund Balance, Ending	235,646	143,904	148,406	127,282



POLICE FORFEITURE FUND

Resources for this fund are provided through the sale of property confiscated from illegal drug activities. The money is used by the Police Department to further reduce criminal activities in the City. Some of the purchases made possible with these funds have been tactical uniforms and equipment, raid jackets (for detectives), a mobile data terminal and a negotiator's telephone.

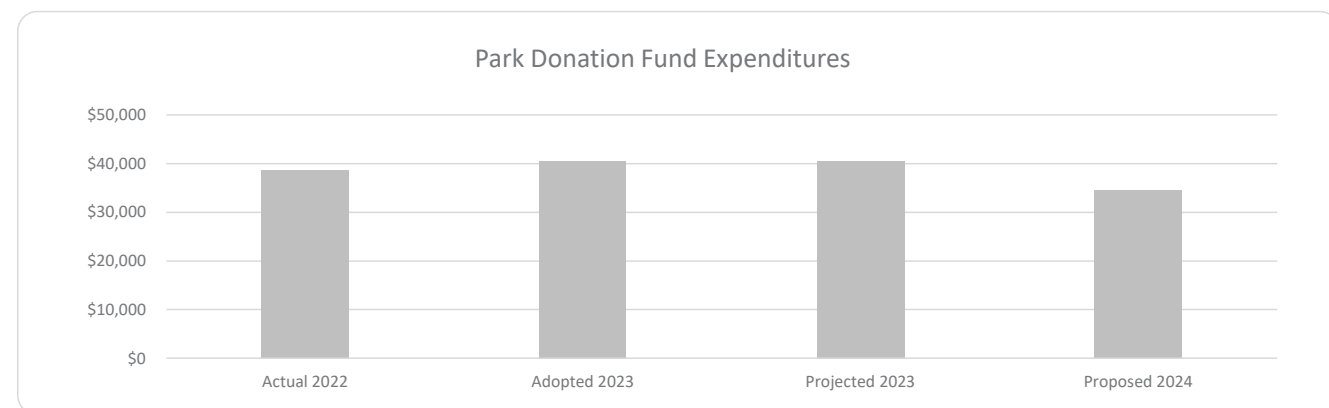
POLICE FORFEITURE FUND BUDGET SUMMARY				
FUND 23	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	65,432	55,720	55,720	59,092
Revenues				
Awarded Property Revenue	5,403	18,000	18,000	16,000
Interest Income	195	250	1,372	342
Total Revenues	5,598	18,250	19,372	16,342
Funds Available	71,030	73,970	75,092	75,434
Expenditures				
Operations Expenditures	15,310	16,000	16,000	16,000
Total Expenditures	15,310	16,000	16,000	16,000
Fund Balance, Ending	55,720	57,970	59,092	59,434



PARK DONATION FUND

This fund is supported through voluntary contributions by the Citizens of Haltom City. The Park Board, appointed by the City Council makes budgetary recommendations for approval by the City Council. Annual activities include the Spring Fest, the Haltom City Stampede, Back to School Health Fair and the Halloween Carnival.

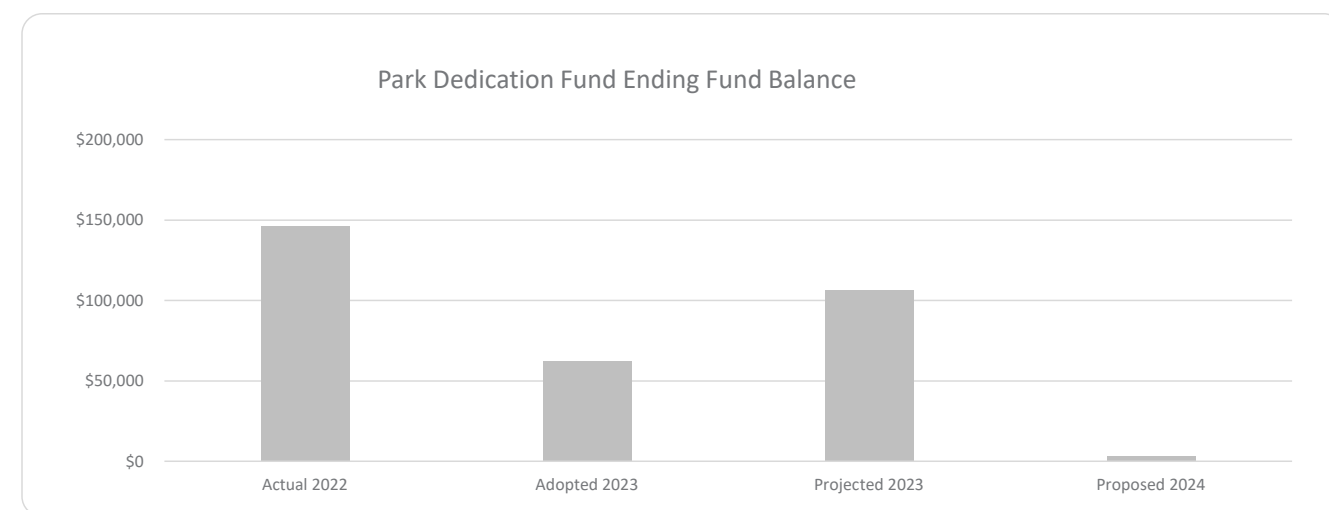
PARK DONATION FUND BUDGET SUMMARY				
FUND 24	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	55,890	57,465	57,465	49,115
Revenues				
Monthly Donations	2,365	6,000	6,000	2,500
Special Events Donations	500	-	-	-
Back to School Health Fair Donations	29,261	15,000	15,000	20,000
Parks Beautification Donations	-	150	150	-
Interest income	147	1,000	1,000	300
Sports Fees	7,060	7,000	7,000	8,000
Veteran's Memorial	904	3,000	3,000	1,500
Total Revenues	40,237	32,150	32,150	32,300
Funds Available	96,127	89,615	89,615	81,415
Expenditures				
Operation Expenditures	2,797	2,500	2,500	2,500
Special Events Expenditures	1,287	3,000	3,000	4,000
Back to School Healthfair Expenditures	33,547	20,000	20,000	25,000
Arts Festival Expenditures	1,031	15,000	15,000	3,000
Total Expenditures	38,662	40,500	40,500	34,500
Fund Balance, Ending	57,465	49,115	49,115	46,915



PARK DEDICATION FUND

This City has a Park Dedication Ordinance which requires developers of any residential property in the City to either dedicate park land or pay cash in lieu of land dedication. Money received must be used for park development and park improvements.

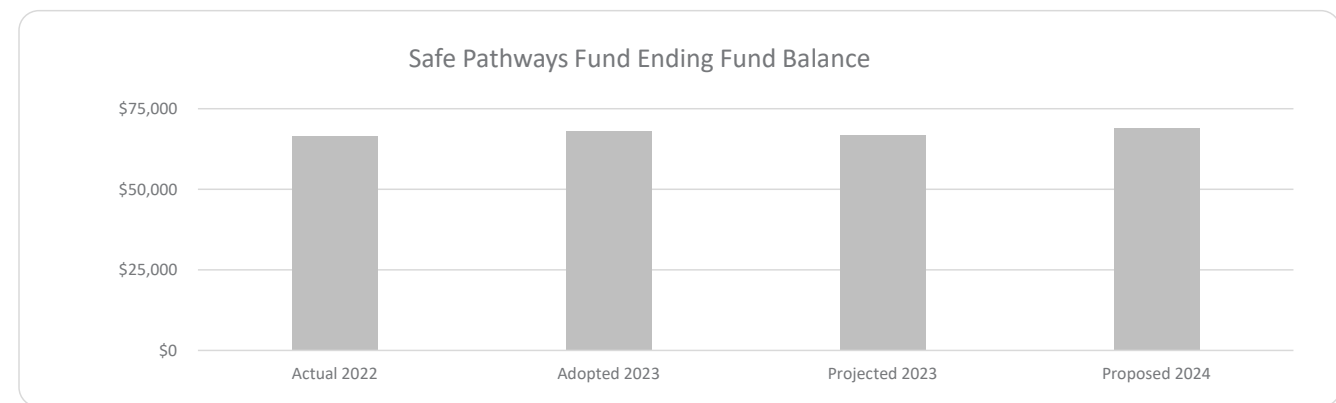
PARK DEDICATION FUND BUDGET SUMMARY				
FUND 25	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	169,466	146,534	146,534	106,534
Revenues				
Developer Contributions	-	-	-	-
Interest Income	440	800	5,000	1,600
Total Revenues	440	800	5,000	1,600
Funds Available	169,906	147,334	151,534	108,134
Expenditures				
Operations Expenditures	23,372	85,000	45,000	105,000
Total Expenditures	23,372	85,000	45,000	105,000
Fund Balance, Ending	146,534	62,334	106,534	3,134



SAFE PATHWAY FUND

In July 2003, the City adopted Ordinance 0-2003-011-15 which created the “Safe Pathways Program” to build sidewalks. This fund tracks donations made to the City in accordance with this program. Funds must be used in the sub-division from which they were received unless special approval is granted by the City Council to use the funds within two miles of the sub-division. Funds must be used within ten years of collection. There is no planned expenditure for this fund for FY2022.

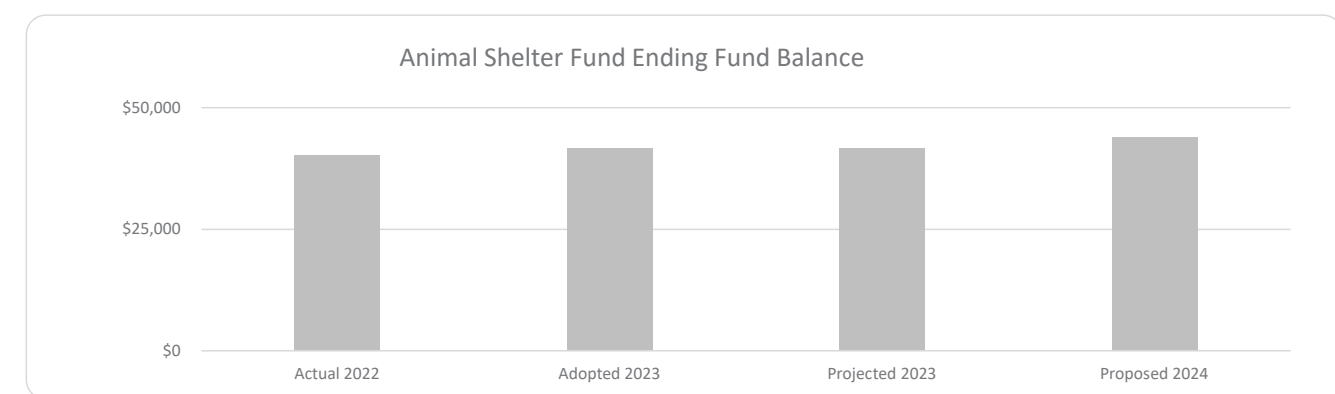
SAFE PATHWAYS FUND BUDGET SUMMARY				
FUND 26	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	66,411	66,540	66,540	66,891
Revenues				
Developer Contributions	-	1,250	-	-
Interest Income	129	240	351	2,000
Total Revenues	129	1,490	351	2,000
Funds Available	66,540	68,030	66,891	68,891
Expenditures				
Streets and Sidewalks	-	-	-	-
Total Expenditures	-	-	-	-
Fund Balance, Ending	66,540	68,030	66,891	68,891



ANIMAL SHELTER FUND

This fund was established in Fiscal Year 2000 in recognition of growing community concern to replace the existing animal shelter with a more modern and larger facility. With completion of constructing the facility, this fund will track the donations from the community and the expenditures of the funds.

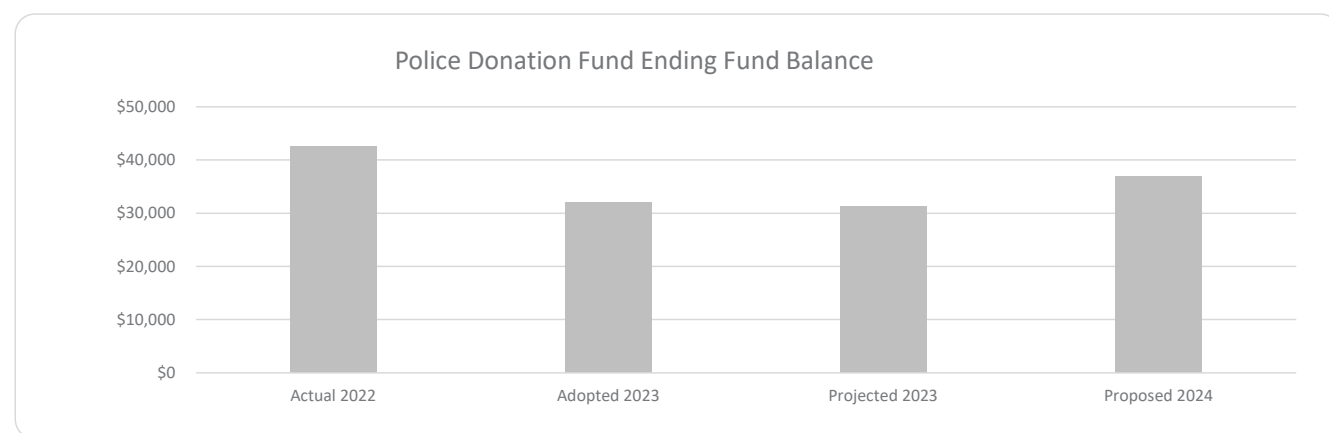
ANIMAL SHELTER FUND BUDGET SUMMARY				
FUND 27	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	37,617	40,327	40,327	41,727
Revenues				
Donations	5,963	6,000	6,000	6,000
Interest Income	78	400	400	1,200
Total Revenues	6,041	6,400	6,400	7,200
Funds Available	43,658	46,727	46,727	48,927
Expenditures				
Animal Shelter Supplies	3,331	5,000	5,000	5,000
Transfer to Capital Replacement Fund	-	-	-	-
Total Expenditures	3,331	5,000	5,000	5,000
Fund Balance, Ending	40,327	41,727	41,727	43,927



POLICE DONATION FUND

This special revenue fund is used to provide a safer working environment and help facilitate crime scene investigations. Body armor, tactical safety equipment and crime scene equipment are purchased from this fund. Revenues consist mainly of donations from citizens contributing fifty cents in addition to their regular monthly water bill.

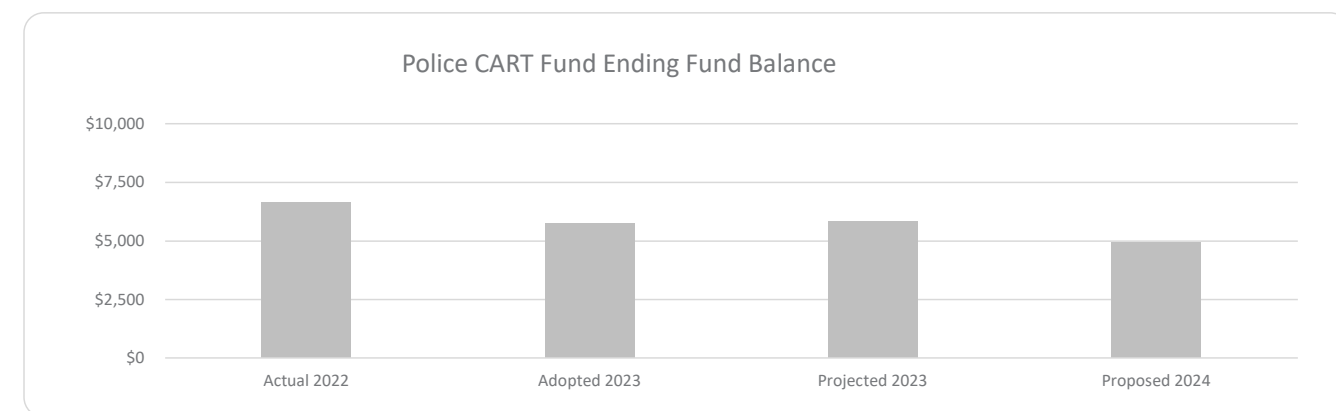
POLICE DONATION FUND BUDGET SUMMARY				
FUND 28	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	40,280	42,567	42,567	31,267
Revenues				
Donations	7,131	5,000	5,000	5,000
DARE Contributions	-	-	-	-
Interest income	133	-	1,200	600
Miscellaneous Revenues	10,916	15,000	13,000	10,000
Total Revenues	18,180	20,000	19,200	15,600
Funds Available	58,460	62,567	61,767	46,867
Expenditures				
Operations Expenditures	15,893	30,500	30,500	10,000
Total Expenditures	15,893	30,500	30,500	10,000
Fund Balance, Ending	42,567	32,067	31,267	36,867



POLICE CART FUND

The Police Child Abduction Response Team (CART) Fund is a special revenue fund used for the multi-jurisdictional effort to properly allocate resources to missing/endangered children cases. Revenues consist mainly of donations from participating agencies of \$1,000 each. The primary goal of CART is to provide a pool of specialized trained investigators that are available to focus dedicated and intensive investigative efforts shortly after the confirmed incident of an abducted child or children.

POLICE CART FUND BUDGET SUMMARY				
FUND 29	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	6,623	6,636	6,636	5,836
Revenues				
Contributions from Agencies	-	-	-	-
Interest Income	13	100	200	100
Total Revenues	13	100	200	100
Funds Available	6,636	6,736	6,836	5,936
Expenditures				
Operations Expenditures	-	1,000	1,000	1,000
Total Expenditures	-	1,000	1,000	1,000
Fund Balance, Ending	6,636	5,736	5,836	4,936



CAPITAL PROJECTS FUNDS



Capital Projects Funds are used to account for the financing and construction of major capital facilities or the acquisition of major equipment. Financing is provided primarily through the issuance of tax notes, general obligation bonds or certificates of obligation bonds and 3/8 cents of sales tax, and transfers from other funds. The City's Capital Project Funds are currently set up to monitor street reconstruction, storm drainage improvements, water distribution utilities, sewer main collection projects, capital equipment acquisition and other projects and acquisitions

- **ENGINEERING DEPARTMENT**
- **CAPITAL PROJECTS FUNDS DESCRIPTION**
- **MAJOR CAPITAL PROJECTS**
- **FUND SUMMARIES:**
 - » Street Reconstruction Fund
 - » Capital Improvement Fund
 - » Capital Replacement Fund
 - » Street Assessment Fund
 - » Water & Sewer Capital Projects Fund
 - » Water & Sewer Impact Fees Fund
 - » Drainage Capital Projects Fund

ENGINEERING

Mission Statement

To provide on-going technical and engineering related support to fellow divisions within Public Works and other Departments throughout the City, to provide superior customer service both internally and externally, to investigate and seek resolution for resident complaints, to foster excellent Developer relations to encourage growth and development within the City, and to implement and maintain an effective Floodplain Development Program.

Accomplishment of FY2023

- ◇ Completed the Community Rating System (CRS) Annual Recertification as required by the Department of Homeland Security and the Federal Emergency Management Agency (FEMA).
- ◇ Updated Speed Hump Ordinance (O-2000-042-01) to reflect updated language applicable to current engineering practices and pricing.
- ◇ Reviewed and approved 6 floodplain development permits in accordance with the Floodplain Development Program.
- ◇ Contracted with Freese and Nichols to initiate a Lead and Copper Rule Revision Compliance Program to achieve compliance with recent updates to the National Primary Drinking Water Regulations for lead and copper under the authority of the Environmental Protection Agency and the Safe Drinking Water Act.
- ◇ Initiated a project with Half Associates to collect location data for the City's public assets through GPS capabilities and to update the City maps/ Geographic Information Systems (GIS).
- ◇ Continued efforts to initiate and complete projects identified in the Sanitary Sewer Master Plan as needing rehabilitation and/or increases in pipe size to accommodate sanitary sewer capacity needs.
- ◇ Completed design for the 48th year Community Development Block Grant funded project for the Kings-Owens-Fincher Water Main Improvements project.
- ◇ Initiated design with six professional engineering firms for capital projects to replace water, sewer, storm drain and rehabilitate streets for multiple capital improvement projects described in the Major Capital Projects below.
- ◇ Successfully hired a Graduate Engineer to assist with development reviews, capital improvement project management, Floodplain Development Program implementation, etc.

Objectives for FY2024

- ◇ Fill vacancies with qualified staff for the role of Construction Inspector.
- ◇ Update Haltom City Standard Construction Details and develop a Public Works Design Manual.
- ◇ Continue to design and construct capital projects in accordance with the approved 5-year Capital Improvement Plan and FY2024 budget, inclusive of projects identified in the Sanitary Sewer and Water Master Plans.
- ◇ Solicit a statement of qualifications and select a Consultant for Sanitary Sewer Master Plan – Phase 1 projects.
- ◇ Solicit a statement of qualifications and select a Consultant for Lift Station Improvement projects.

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CAPITAL PROJECTS FUNDS DESCRIPTION

The City of Halton City develops a multi-year financial plan for all capital projects in conjunction with the development of a multi-year operational plan. These capital improvement plans (CIP) are developed during the budget process and are adopted by the City Council along with the proposed operating budget.

Criterion for Selection and Budgetary Impact: Improvements to be included in the CIP are selected and prioritized according to the critical nature of the project and the timeliness of available financing for the project. The following operation impacts are considered:

- Demolition and salvage costs
- Changes in city-wide utility costs, maintenance costs and personnel costs
- Impact of regulatory compliance upon operations
- Impact of avoided costs
- Impact of deferred maintenance

All improvements completed in the CIP budget have a useful life that exceeds the life of the financing. Capital equipment considered for inclusion in the CIP must have an initial acquisition cost of at least \$5,000 and a useful life of at least 2 years.

Sources of funding for the capital projects include:

- Reserve funds or carryover balances from prior years
- Current resources from operations
- 3/8 cents of sales tax for streets
- Grants and contributions
- Transfers from other funds
- Bond proceeds from tax and revenue supported debts

Funding for the FY2024 capital projects are from fund balances, transfers, sales tax, General of Obligation and Certificates of Obligation issued for City Facilities and parks.

Fund	Capital Project Funds	Sales Tax	Interest	Transfers	Bond Proceeds*	Developers' Contributions	Total
31	Street Reconstruction	\$3,500,000	118,486				\$3,618,486
32	Capital Improvements		338,349		32,102,128		32,440,477
35	Equipment Replacement		9,054	850,000			859,054
42	Water & Sewer Projects		196,188	5,800,000			5,996,188
44	Water & Sewer Impact Fees		19,954	-		425,000	444,954
46	Drainage Capital Projects		20,531	200,000			220,531
Total Revenues		\$3,500,000	\$702,562	\$6,850,000	\$32,102,128	\$425,000	\$43,579,690
Use of Fund Balance**							8,937,438.00
Total Funding							\$52,517,128

*Bond issued in previous years for the new Law Enforcement Center, City Hall and North Park.

**Use of fund balance for Streets, Water and Sewer, and Drainage Projects.

Fiscal Year 2024 Capital Plan

The total of the capital projects planned in the Capital Projects Funds for FY2024 is \$53,517,128.

A matrix of the FY2024 expenditures is listed below:

Fund	Fund	Vehicles / Equipment	Streets	Police Law Enforcement Center	City Hall	Parks	Water & Sewer	Drainage	Total
31	Street Reconstruction		5,320,000						\$5,320,000
32	Capital Improvements			10,000,000					32,102,128
35	Equipment Replacement	850,000							850,000
42	Water & Sewer Projects						10,355,000		10,355,000
44	Water & Sewer Impact Fees						160,000		160,000
46	Drainage Capital Projects							3,730,000	3,730,000
Total		\$850,000	\$5,320,000	\$10,000,000	\$18,000,000	\$4,102,128	\$10,515,000	\$3,730,000	\$52,517,128

Capital Expenditures and Impact on Operating Costs

The City's capital improvement projects primarily involve recurring expenditures, focusing on the reconstruction and replacement of aging infrastructure in its matured urban environment, including streets, water, sewer systems, and facilities.

Notably, the completion of Fire Station #3 in 2022 and the relocation of the Senior Center to the newly renovated North East Center incurred little to no impact on operating costs due to the absence of new staffing requirements. However, the upcoming Law Enforcement Center and City Hall projects, initiated in 2022 and expected to be completed in the next two years, pose considerations for increased operational costs. Future budgeting will involve assessing maintenance agreements, utilities, janitorial services, and other factors associated with the new facilities. While bond proceeds cover these projects, building expenses will span multiple budget years during construction phase.

Replacement of storm sewers, curb and gutters does not reduce the annual budget for maintenance. It does allow these scarce dollars to be allocated to other projects for up to 15 years. Every mile of road in which the City rebuilds the storm sewers, curb and gutter allows the City to shift nearly \$40,000 in maintenance materials and labor to other needed projects. Replacing worn and damaged water lines reduces lost water and increases customer billing. Each 1% of lost water that is captured through capital outlay is worth about \$90,000 at current commodity rates.

Major Capital Projects

Street Reconstruction Fund (31)

Street improvements are funded by sales tax revenues; bond proceeds, and transfers from the Water and Sewer Fund to cover specific costs for utility replacements. Most street projects include the replacement of the sanitary sewer, water main, drainage, sidewalks in addition to the existing asphalt pavement with a concrete pavement. The FY2023 budget for Capital Projects associated with Street Reconstruction fund is \$5,320,000. Street projects for FY2024 are listed below:

Union Pacific Railroad Upgrades (Glenview UPRR Xing)	\$ 900,000	Parker Road - East & West (Webster Street to Vicki Street)	\$ 100,000
Quiet Zones (Haltom Rd Xing)	\$ 400,000	Rita Lane (Ira Street to Vicki Street)	\$ 150,000
Ray Drive and Ray Court	\$ 500,000	Hadley Street (Denton Hwy to Eastern Dead End)	\$ 90,000
McComas Road (Beach Street to Fossil Drive)	\$ 550,000	Clay Avenue (1000 East of Beach to Old Denton Road)	\$ 140,000
Denise Drive (Lalagray Lane to Bommer Drive)	\$ 150,000	Glenview Drive (East of Denton Hwy. to City Limits)	\$ 225,000
McCullar Street (Carson Street to Weaner Street)	\$ 200,000	Springdale Road (3800 Block / Beach Street West to City Limits)	\$ 40,000
Broadway Avenue (Denton Hwy to SH 26)	\$ 200,000	Jane Anne Street (Denton Hwy to Melinda Street)	\$ 100,000
Midway Road (Belknap Street to City Limits / BFC)	\$ 200,000	Nadine Drive (Field Street to Haltom Road)	\$ 80,000
Huddleston Street (Watauga Road to White Creek Drive)	\$ 200,000	Roxie Street (Haltom Road to Sabelle Lane)	\$ 80,000
Salina Street (FW / HC City Limits / BFC)	\$ 75,000	Sabelle Lane (Haltom Road to Rita Lane)	\$ 140,000
Hahn Boulevard	\$ 120,000	Hunter Street & Aurora Court (Stanley-Keller Road to Layton Avenue)	\$ 115,000
Murray Avenue	\$ 105,000	Ira Street (Field Street to Rita Lane)	\$ 100,000
Field Street (Haltom Road to Stanley-Keller Road)	\$ 70,000	Meadow Oaks Drive (Broadway Avenue to Fossil Drive)	\$ 200,000
Voncille Street (Glenda Street to Earle Drive)	\$ 90,000		

Major projects for Street Reconstruction Fund are described in more detail below:

- Quiet Zones.** Glenview and Haltom Road are combined into one project. Glenview is currently in final design review by the City and Union Pacific Railroad. The road will be widened to four lanes and new medians at the railroad crossing will be added. Haltom Road crossing has had new arms installed in preparation for the Quiet Zone portion of the project. The actual Quiet Zone portion of the project is also under review by the Union Pacific Railroad. A new median and pedestrian gates will be installed by year-end FY2024
- Ray Drive & Ray Court Street and Utility Improvements.** Project includes the replacement of the sanitary sewer, water main, drainage, sidewalks and replacement of the existing pavement with a concrete pavement. Design is approximately 90% complete and expected to be final by Spring 2024 with construction to commence mid-year 2024.
- Field Street, Voncille Street, Hadley Street, Parker Road East & West, Hadley Street, Parker Road Sanitary Sewer Improvements, & Broadway Sanitary Sewer Improvements.** These residential streets and sanitary sewer improvements will be grouped into one project. Design is underway and expected to be complete by October 2024 with construction commencing in January 2025 pending available construction funds.
- Hahn Boulevard & Murray Avenue.** These streets are both industrial streets and will also be grouped with each other as one project along with drainage improvements downstream. Design is underway and expected to be complete by November 2024 with construction commencing in March 2025 pending available construction funds.
- Meadow Oaks Drive & Rita Lane.** These residential streets will be grouped into one project. Design is underway and expected to be complete by December 2024 with construction commencing in March 2025 pending available construction funds.

- Nadine Drive, Roxie Street, Sabelle Lane, Hunter Street (& Aurora Court), & JaneAnne Street.** These residential streets will be grouped into one project. Design is underway and expected to be complete by August 2024 with construction commencing in January 2025 pending available construction funds.
- Springdale Road, Ira Street, 3100 Denton Hwy, & Clay Avenue.** These residential streets and water and sanitary sewer improvements near 3100 Denton Highway will be grouped into one project. Design is underway and expected to be complete by November 2024 with construction commencing in February 2025 pending available construction funds.
- Huddleston Street.** Design is underway and expected to be complete by May 2024 with construction commencing in August 2024 pending available construction funds.
- McComas Road.** Project includes the replacement of the sanitary sewer, water main, drainage, sidewalks and replacement of the existing pavement with a concrete pavement. Design is approximately 60% complete and expected to be final by Fall 2024 with construction to commence end of year 2024.
- McCullar Road.** Project includes the replacement of the sanitary sewer, water main, drainage, sidewalks and replacement of the pavement with a concrete pavement. Design is approximately 60% complete and expected to be final by Fall 2024 with construction to commence end of year 2024.
- Denise Drive.** Project includes the replacement of the sanitary sewer, water main, drainage, sidewalks and replacement of the pavement with a concrete pavement. Design is approximately 60% complete and expected to be final by Fall 2024 with construction to commence end of year 2024.
- Glenview Drive.** Project includes the replacement of the sanitary sewer, water main, drainage, sidewalks and replacement of the pavement with a concrete pavement. An engineering consultant has been selected and contract negotiations are underway. The design is expected to be complete by Spring 2025 with construction to commence mid-year 2025.

Capital Improvement Fund (32)

The Capital Projects Fund accounts for projects financed with resources from governmental funds and tax-supported debt. For FY2024 projects, expenditures and transfers totaling \$32,102,128 were approved which includes the new City Hall and Law Enforcement building. Major projects for FY2024 are listed below:

Police Law Enforcement Center	\$ 10,000,000
City Hall	\$ 18,000,000
North Park	\$ 4,102,128

Capital Replacement Fund (35)

This The Capital Replacement fund is used for accumulating resources for scheduled replacement of vehicles and equipment. Funding is from transfers from other funds. In FY2024, a transfer of \$850,000 from General Fund will cover payments on existing vehicles. Although new vehicles will be added, the trade-in values of worn out vehicles will keep the annual payments consistent.

Water & Sewer Utility Projects Fund (42) and Impact Fees Fund (44)

This fund is to account for water and sewer capital projects. The funding is from the Water and Sewer Fund and the bond proceeds backed by the net revenues of the Water and Sewer Fund. Total budget of \$10,355,000 is approved for FY2024. Major projects approved for FY2024 include:

SSMP #1 Parker Road (Webster to Broadway) & Haltom Road (Broadway to Fossil)	\$ 500,000	Hahn Boulevard	\$ 100,000
SSMP #2 Monna (Jerri to Haltom) & Belknap/Denton Hwy Re-Route	\$ 1,100,000	Murray Avenue	\$ 130,000
SSMP #3 Field (Jerri to Roxie) & Fossil Creek Park	\$ 175,000	Field Street (Haltom Road to Stanley-Keller Road)	\$ 35,000
Rio Vista Sanitary Sewer Replacement	\$ 80,000	Voncille Street (Glenda Street to Earle Drive)	\$ 20,000
Denton Hwy (Webster to Starlight) - Water	\$ 300,000	Parker Road - East & West (Webster Street to Vicki Street)	\$ 30,000
Denton Hwy (Broadway to Glenview) - SS	\$ 100,000	Rita Lane (Ira Street to Vicki Street)	\$ 50,000
Diamond Oaks N/S (Denton Hwy to Golden Oaks) - Water	\$ 100,000	Hadley Street (Denton Hwy to Eastern Dead End)	\$ 40,000
Starlight Drive (Denton Hwy to Glenview) - Water	\$ 100,000	Clay Avenue (1000 East of Beach to Old Denton Road)	\$ 140,000
Glenview Drive (Denton Hwy to Starlight) - Water	\$ 100,000	Denton Hwy Water Main Improvements (behind Haltom Plaza / 3100 Block)	\$ 40,000
Norvell Drive (Glenview to Starlight) - Water	\$ 100,000	Glenview Drive (East of Denton Hwy to City Limits)	\$ 160,000
48th Year CDBG (Kings-Owens-Fincher)	\$ 810,000	Springdale Road (3800 Block / Beach Street West to City Limits)	\$ 40,000
Impact Fee Study / Update (Fund 44)	\$ 160,000	Jane Anne Street (Denton Hwy to Melinda Street)	\$ 100,000
Water Master Plan Project #1	\$ 100,000	Nadine Drive (Field Street to Haltom Road)	\$ 100,000
Ray Drive and Ray Court	\$ 1,170,000	Roxie Street (Haltom Road to Sabelle Lane)	\$ 100,000
McComas Road (Beach Street to Fossil Drive)	\$ 735,000	Sabelle Lane (Haltom Road to Rita Lane)	\$ 150,000
Denise Drive (Lalagray Lane to Bonner Drive)	\$ 700,000	Hunter Street & Aurora Court (Stanley-Keller Road to Layton Avenue)	\$ 115,000
McCullar Street (Carson Street to Weaver Street)	\$ 250,000	Ira Street (Field Street to Rita Lane)	\$ 100,000
Broadway Avenue (Denton Hwy to SH 26)	\$ 150,000	Meadow Oaks Drive (Broadway Avenue to Fossil Drive)	\$ 150,000
Midway Road (Belknap Street to City Limits / BFC)	\$ 100,000	Thomas Road Sanitary Sewer Repair Project (at/around Little Fossil Creek)	\$ 1,300,000
Huddleston Street (Watauga Road to White Creek Drive)	\$ 100,000	Rehabilitate Sanitary Sewer Lift Stations	\$ 300,000
Selma Street (FW / HC City Limits / BFC)	\$ 25,000	Higgins Lane Ground Storage Water Tank Painting	\$ 200,000

Drainage Capital Fund (46)

During FY 2003-04, the City engaged consultants to perform a drainage study. The result of the study was a plan that assesses a monthly fee to each residential customer in the City. Commercial interests are billed a per square foot charge based upon the square footage of their property multiplied by a runoff factor.

During FY2004-05, the City engaged another consulting firm to assist in the preparation of a Drainage Master Plan. As a part of the analysis, floodplain maps were studied, and the existing drainage system was studied. The results of the study determined that the value of needed drainage projects amounted to approximately \$102 million.

There are no drainage-only capital projects planned at this time. However, several of the street improvement projects identified above under the Street Reconstruction Fund (31) will address stormwater improvements and the drainage improvements portion of these projects will be funded from Fund 46.

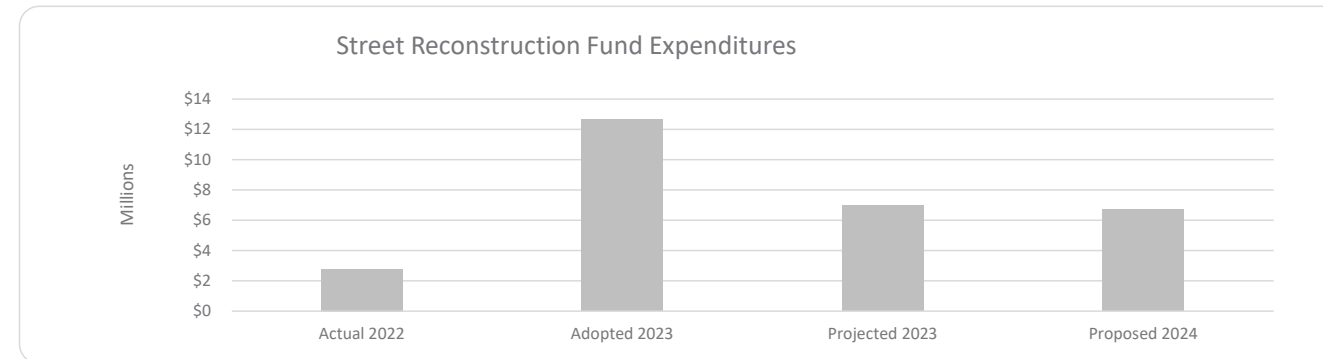
The FY2024 budget includes \$3,730,000 for replacement of curb and gutter in conjunction with street reconstruction and targeted areas in the City. Major projects approved for FY2024 include:

Ray Drive and Ray Court	\$ 385,000	Rita Lane (Ira Street to Vicki Street)	\$ 70,000
McComas Road (Beach Street to Fossil Drive)	\$ 850,000	Hadley Street (Denton Hwy to Eastern Dead End)	\$ 5,000
Denise Drive (Lalagray Lane to Bonner Drive)	\$ 525,000	Clay Avenue (1000 East of Beach to Old Denton Road)	\$ 120,000
McCullar Street (Carson Street to Weaver Street)	\$ 300,000	Glenview Drive (East of Denton Hwy to City Limits)	\$ 140,000
Broadway Avenue (Denton Hwy to SH 26)	\$ 100,000	Springdale Road (3800 Block / Beach Street West to City Limits)	\$ 10,000
Midway Road (Belknap Street to City Limits / BFC)	\$ 85,000	Jane Anne Street (Denton Hwy to Melinda Street)	\$ 20,000
Huddleston Street (Watauga Road to White Creek Drive)	\$ 80,000	Nadine Drive (Field Street to Haltom Road)	\$ 10,000
Hahn Boulevard	\$ 200,000	Roxie Street (Haltom Road to Sabelle Lane)	\$ 5,000
Murray Avenue	\$ 100,000	Sabelle Lane (Haltom Road to Rita Lane)	\$ 30,000
Field Street (Haltom Road to Stanley-Keller Road)	\$ 35,000	Hunter Street & Aurora Court (Stanley-Keller Road to Layton Avenue)	\$ 10,000
Voncille Street (Glenda Street to Earle Drive)	\$ 5,000	Ira Street (Field Street to Rita Lane)	\$ 90,000
Parker Road - East & West (Webster Street to Vicki Street)	\$ 5,000	Meadow Oaks Drive (Broadway Avenue to Fossil Drive)	\$ 50,000
Northern Cross Boulevard Bridge Structures	\$ 500,000		

STREET RECONSTRUCTION FUND

The Street Reconstruction fund is to track revenues and expenditures devoted to street construction, repair, mill and overlay and reconstruction projects. The Street Reconstruction Fund receives 3/8 cents allocation of the City's Sales Tax.

STREET RECONSTRUCTION FUND BUDGET SUMMARY				
FUND 31	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	19,276,319	20,125,579	20,125,579	17,171,521
Revenues				
Sales Tax	3,576,458	2,967,039	3,250,000	3,500,000
Interest Income	38,226	100,000	473,942	118,486
Bond Proceeds	-	300,000	300,000	-
Other Revenues				
Total Revenues	3,614,684	3,367,039	4,023,942	3,618,486
Funds Available	22,891,003	23,492,617	24,149,521	20,790,007
Expenditures				
Engineering	9,939	-	-	-
Street Reconstruction Projects	1,626,695	6,135,000	640,000	5,320,000
Utility Portion of Capital Projects	-	-	-	-
Mill & Overlay	216,347	430,000	430,000	480,000
Other Operating Cost	12,443	158,000	8,000	-
Transfer to General Fund - Streets	900,000	900,000	900,000	900,000
Transfer to Drainage Capital	-	5,000,000	5,000,000	-
Total Expenditures	2,765,424	12,623,000	6,978,000	6,700,000
Fund Balance, Ending	20,125,579	10,869,617	17,171,521	14,090,007

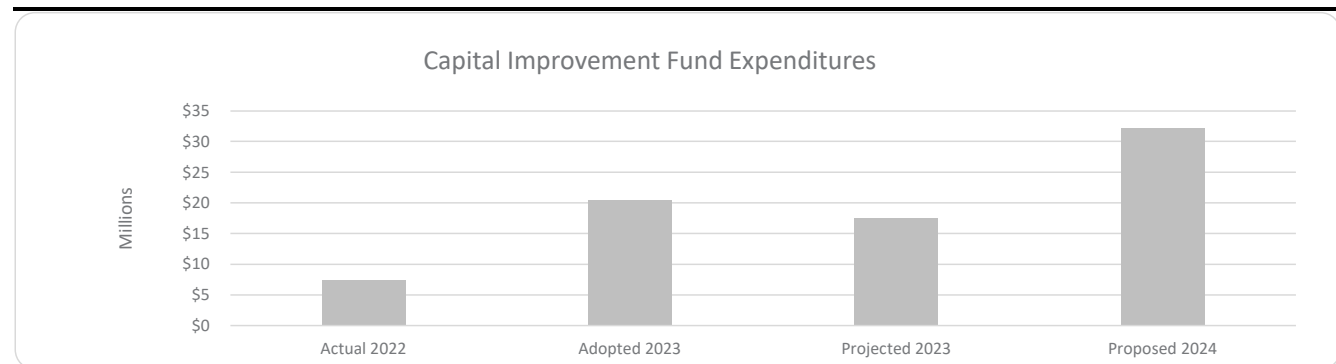


CAPITAL IMPROVEMENT FUND

The Capital Project fund is used to track monies received from the issuance of bonds or transfers from other funds for the construction of parks, buildings and infrastructure and the purchase of various machinery and equipment.

CAPITAL IMPROVEMENT FUND BUDGET SUMMARY

FUND 32	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	68,269,912	61,406,978	61,406,978	45,536,978
Revenues				
Bond Proceeds	-	-	-	-
Interest Income	35,951	35,000	980,000	338,349
Miscellaneous	-	-	-	-
Transfer from General Fund	600,000	600,000	600,000	-
Total Revenues	635,951	635,000	1,580,000	338,349
Funds Available	68,905,863	62,041,978	62,986,978	45,875,327
Expenditures				
Bond Issuance Cost	614,342	-	-	-
Fire Station	1,755,180	-	-	-
Police Law Enforcement Center	3,016,751	15,000,000	12,000,000	10,000,000
New City Hall	113,462	5,000,000	5,000,000	18,000,000
Streets and Drainage	-	-	-	-
Parks	1,181,643	477,000	450,000	4,102,128
Senior Center	492,769	-	-	-
Other Expenditures	324,738	-	-	-
Total Expenditures	7,498,885	20,477,000	17,450,000	32,102,128
Fund Balance, Ending	61,406,978	41,564,978	45,536,978	13,773,199

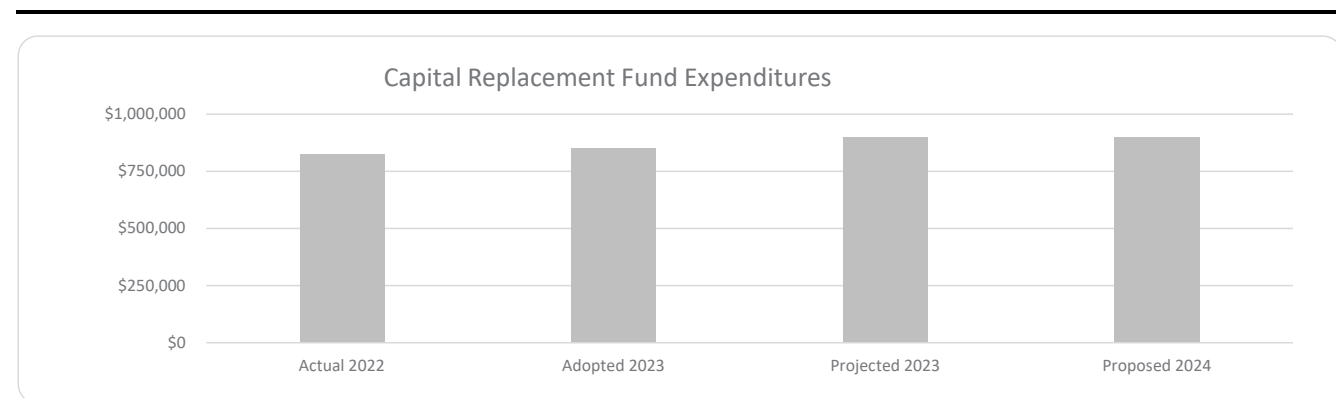


CAPITAL REPLACEMENT FUND

The Capital Replacement Fund is for accumulation of resources for the purchase of vehicles, machinery and equipment. Sources of fund are from transfers from other funds.

CAPITAL REPLACEMENT FUND BUDGET SUMMARY

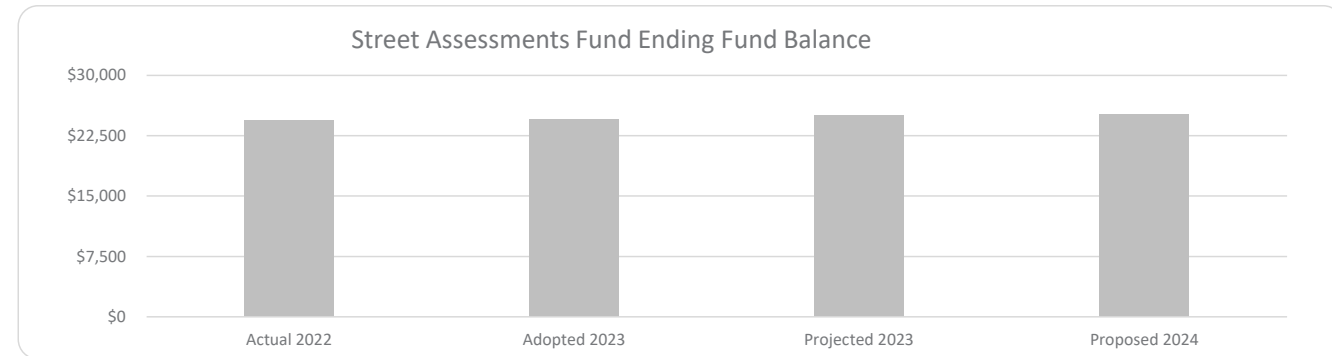
FUND 35	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	1,083,709	1,296,537	1,296,537	1,282,754
Revenues				
Interest Income	1,876	3,000	36,217	9,054
Proceeds from Capital Lease	186,090	-	-	-
Transfers	849,996	850,000	850,000	850,000
Total Revenues	1,037,962	853,000	886,217	859,054
Funds Available	2,121,671	2,149,537	2,182,754	2,141,808
Expenditures				
Vehicles and Equipment	-	-	-	-
Leased Vehicle	639,044	850,000	900,000	900,000
Building Maintenance	186,090	-	-	-
Machinery and Equipment	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	-
Streets	-	-	-	-
Parks	-	-	-	-
Total Expenditures	825,134	850,000	900,000	900,000
Fund Balance, Ending	1,296,537	1,299,537	1,282,754	1,241,808



STREET ASSESSMENTS FUND

The City ceased assessing for street repairs in 1999. Currently, There are outstanding assessments for 21 projects that were completed prior to that time. Revenues from these accounts are unpredictable and can vary significantly especially with commercial properties. Revenue is received when the sale of property that triggers assessment payment plus penalty that is due. There is no appropriation budgeted for FY2024.

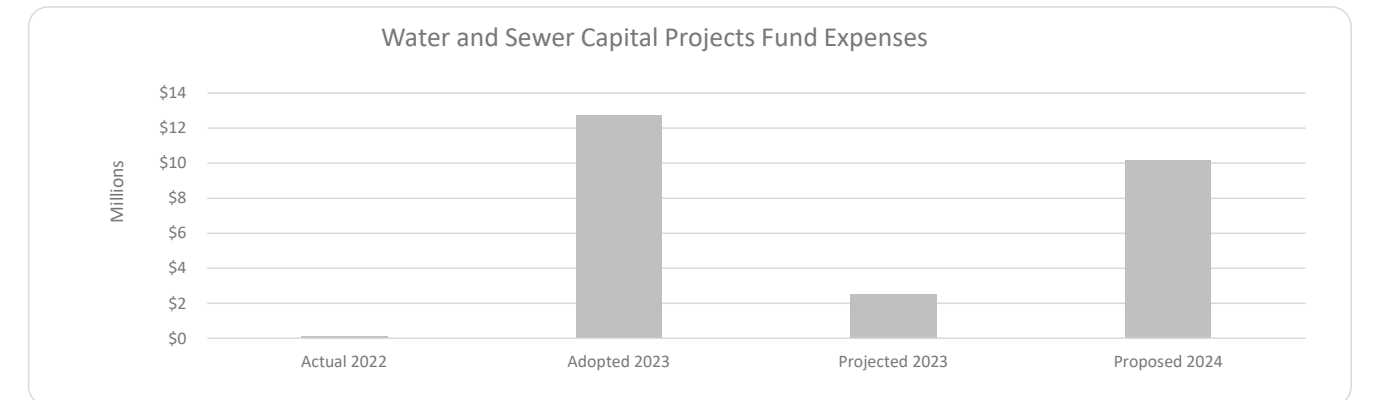
STREET ASSESSMENTS FUND BUDGET SUMMARY				
FUND 39	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Fund Balance, Beginning	24,383	24,431	24,431	25,031
Revenues				
Assessment Revenue	-	-	-	-
Interest from Investments	48	100	600	100
Total Revenues	48	100	600	100
Funds Available	24,431	24,531	25,031	25,131
Expenditures				
Transfer to General Fund	-	-	-	-
Total Expenditures	-	-	-	-
Fund Balance, Ending	24,431	24,531	25,031	25,131



WATER AND SEWER CAPITAL PROJECTS FUND

This fund is used to record monies transferred from the Water and Sewer Fund for capital projects and equipment purchases.

WATER AND SEWER CAPITAL PROJECTS FUND BUDGET SUMMARY				
FUND 42	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Cash & Investments, Beginning	15,285,369	23,156,815	23,156,815	28,821,565
Revenues				
Interest Income	9,332	60,000	784,750	196,188
Miscellaneous Revenues	-	-	-	-
Bond Proceeds	-	-	-	-
Transfer from Water Fund	8,019,996	7,400,000	7,400,000	5,800,000
Total Revenues	8,029,328	7,460,000	8,184,750	5,996,188
Funds Available	23,314,697	30,616,815	31,341,565	34,817,753
Expenses				
Water and Sewer Projects	157,882	12,135,000	1,920,000	10,195,000
Water Tank Maintenance	-	600,000	600,000	-
Total Expenses	157,882	12,735,000	2,520,000	10,195,000
Adjustments				
Cash & Investments, Ending	23,156,815	17,881,815	28,821,565	24,622,753

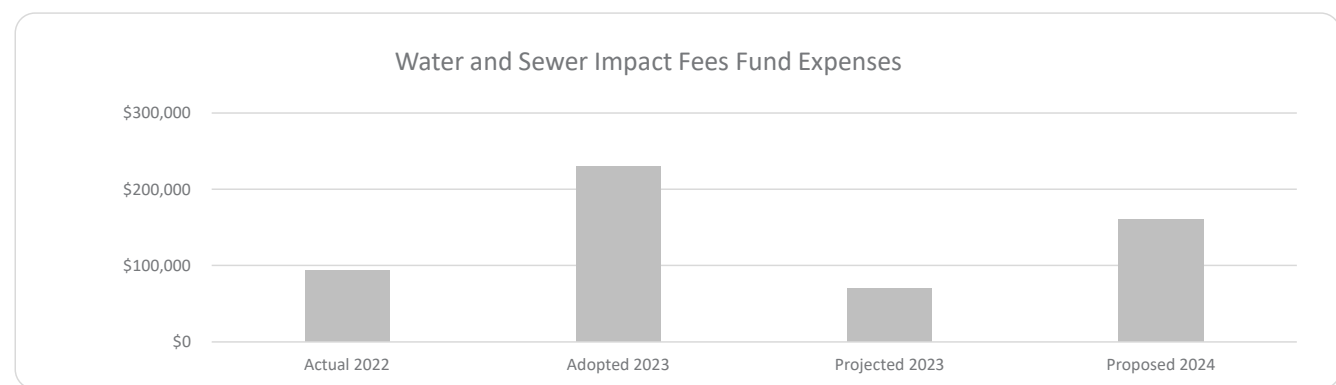


WATER AND SEWER IMPACT FEES FUND

Developers are required to pay a fee for each new residential or commercial construction site. These fees are dedicated to fund improvements that must be made as a result of the additional demand placed on the water and sewer system that is caused by the new development.

WATER AND SEWER IMPACT FEES FUND BUDGET SUMMARY

FUND 44	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Cash & Investments, Beginning	2,536,720	2,875,395	2,875,395	3,310,210
Revenues				
Water Impact Fees	162,539	200,000	200,000	175,000
Sewer Impact Fees	265,838	225,000	225,000	250,000
Interest Income	4,118	10,000	79,815	19,954
	432,495	435,000	504,815	444,954
Funds Available	2,969,215	3,310,395	3,380,210	3,755,164
Expenses				
Impact Fee Study	93,820	230,000	70,000	160,000
Others	-	-	-	-
	93,820	230,000	70,000	160,000
Adjustments				
Cash & Investments, Ending	2,875,395	3,080,395	3,310,210	3,595,164

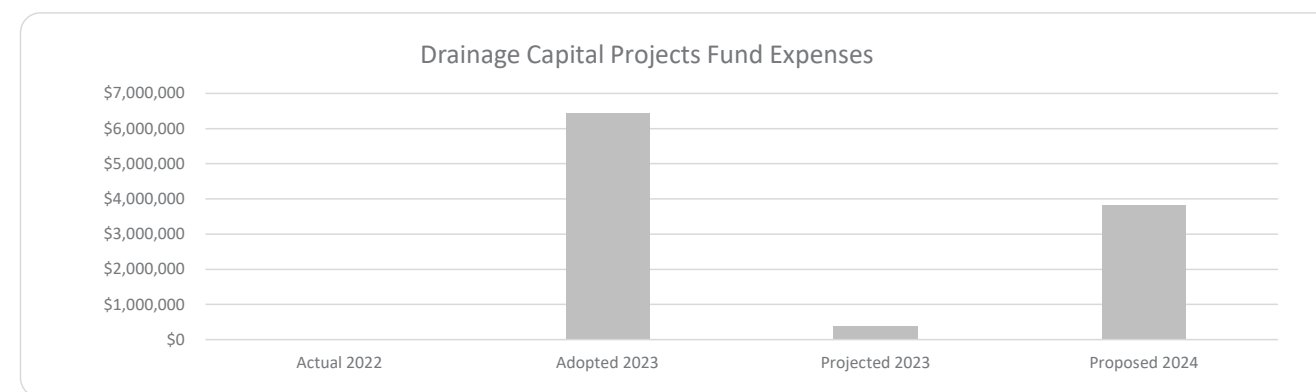


DRAINAGE CAPITAL PROJECTS FUND

This fund is used to record monies received from the issuance of debt or transferred from other funds for the construction of drainage infrastructure.

DRAINAGE CAPITAL PROJECTS FUND BUDGET SUMMARY

FUND 46	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Cash & Investments, Beginning	1,815,909	2,112,261	2,112,261	7,374,887
Revenues				
Interest Income	3,146	13,000	82,126	20,531
Drainage Fees	-	-	-	-
Transfers from Street Reconstruction Fund	-	5,000,000	5,000,000	-
Transfers from Drainage Fund	320,004	770,000	577,500	200,000
	323,150	5,783,000	5,659,626	220,531
Funds Available	2,139,059	7,895,261	7,771,887	7,595,418
Expenses				
Contract Services	-	-	-	-
Curb and Gutter Maintenance	4,305	100,000	100,000	100,000
Drainage Improvements	22,493	6,327,500	297,000	3,730,000
	26,798	6,427,500	397,000	3,830,000
Adjustments				
Cash & Investments, Ending	2,112,261	1,467,761	7,374,887	3,765,418



PROPRIETARY FUNDS

There are two types of proprietary funds – enterprise funds and internal service funds. Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Internal service funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis. The City has two operation with three supporting capital enterprise funds and no internal service fund. The two operation enterprise funds are:

- » Water & Sewer Fund
- » Drainage Fund



WATER AND SEWER FUND

The Water and Sewer Fund is used to account for the provision of water and sewer services to residents and commercial business of the City. Activities necessary to provide such services include Public Works Administration, Engineering, Environmental Services, Construction, Maintenance, Collection and Distribution, Meters and Utility Billing.

The ending cash and investment balance at year end is \$7,419,561 which is approximately 23% operating expenses which is 3% above the policy required minimum of 20%. The City has tried to increase revenues and reduced costs to improve the financial stability of the fund.

Mission Statement

To supply safe, uninterrupted water and sewer services to residents and businesses, and recording the consumption of those services in an accurate and timely manner.

Also, to take the appropriate environmental measures to insure that the quality of water that eventually ends up in our water supply complies with Federal and State requirements.

Accomplishment of FY2023

- Maintained a “Superior” rating of the public water system through the TCEQ’s Public Water Supply Comprehensive Compliance Investigation.
- Completed the tri-annual Lead & Copper Study (all households tested in accordance with the study’s parameters had levels well below the EPA’s limits).
- Completed new and rehabilitated public, drainage, water and sewer improvements
- Started an outfall inventory of the City’s drainage systems that discharge into our creeks and streams.
- Environmental Services has successfully completed the TCEQ’s required benchmarks established in by the MS4 Permit, while maintaining 100% compliance during the 5-year permit term.

Objectives for FY2024

- Complete the Water Master Plan.
- Complete the Water & Wastewater Impact Fee Update.
- Issue an RFQ to begin phasing in those projects identified in the Sanitary Sewer Master Plan.
- Monitor water and sewer system in accordance with Environmental Protection Agency and Texas Commission of Environmental Quality Rules and regulations
- Maintain water supply with minimal interruptions.
- Maintain water pressure throughout the community.
- Perform necessary repairs and maintenance to water and sewer systems, lift stations, fire hydrates, water meters and valves.
- Provide for expedient repair to all water main breaks and leaks.
- Minimize sanitary sewer overflows through television equipment and regular cleaning (preventive maintenance).

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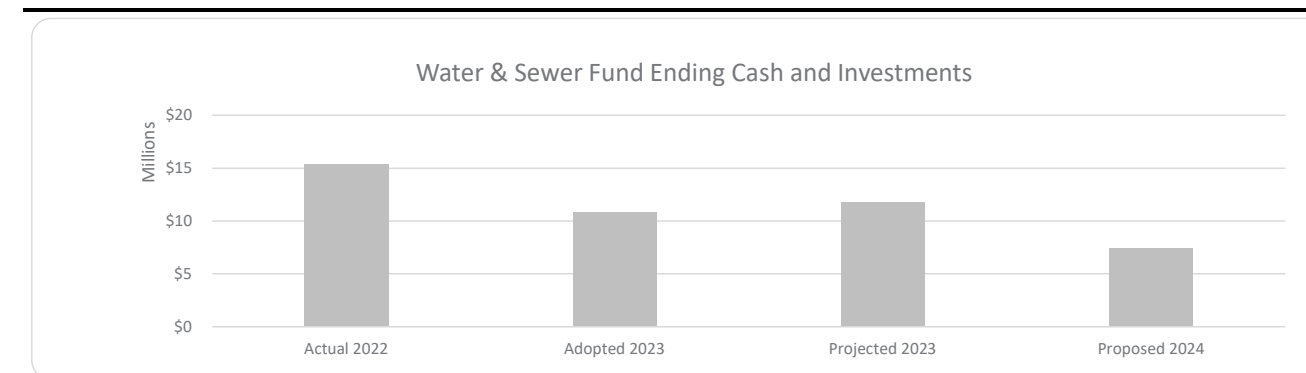
- Continue an environmental complaint response program.
- Provide safety training for employees.
- Address the TCEQ's requirements in order to complete the upcoming MS4 Permit for the next 5-year permit term.
- Maintain integrated mosquito control practice.
- Continue to improve customer service.

	PERFORMANCE MEASURES	Actual 2021	Actual 2022	Actual FY2023	Target FY2024
Goal 6: Address Critical Facility & Infrastructure Needs	Percent of permitted industries with no wastewater discharge violations	96%	99%	100%	100%
	New water mains and services installed (feet)	1,600	4,000	5,000	6,000
	New sewer mains and services installed (feet)	1,000	4,000	6,000	7,000
	Feet of sewer lines cleaned	175,000	71,750	40,000	60,000
	Feet of sewer mains televised	70,000	3,400	8,000	10,000
	Number of water main break repairs performed	50	40	73	80
	Number of sewer main break repairs performed	16	14	5	10
	Water & Sewer Maintenance	Actual 2021	Actual 2022	Actual FY2023	Target FY2024
	1. Feet of sewer lines cleaned	273,694	71,750	60,000	80,000
	2. Number of water main break repairs performed	72	40	73	80
	3. Feet of sewer line televised	124,429	3,400	8,000	10,000
	4. Number of water meters replaced	60	20	60	300
	5. Number of new water taps/meter sets installed	1200	1,000	150	300
	6. Number of valves/hydrants replaced/repaired	40	40	45	50
7. Number of hydrants tested/oiled/ painted	1,247	20	10	200	
8. Number of water valves exercised	120	50	2000	3000	
9. Number of manholes cleaned	10	5	15	20	
10. Number of sewer mains and sewer services repaired	18	20	5	8	
11. Number of sewer overflows reported	9	20	5	8	
12. Storm drain televised (footage)	600	10000	9,000	15,000	
13. Number of water service leak	30	40	30	40	
14. Repairs performed	20	10	14	20	

STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Director of Public Works	2601	90	1	1	1	1
Assistant Public Works Director/Operations	2602	79	1	1	1	1
City Engineer	2804	79	1	1	1	1
Assistant Director of Finance/Customer Service	2103	72	1	1	1	1
Environmental Services Manager	2701	67	1	1	1	1
Engineer	2802	71	1	1	1	1
Utilities Construction Supervisor	2903	64	0.5	0.5	0.5	0.5
Water/Sewer Maintenance Supervisor	2904	64	1	1	1	1
Water Production and Facilities Supervisor	2902	64	1	1	1	1
Database Administrator	2801	53	1	1	1	1
Supervisor of Water Department	2302	52	1	1	1	1
Construction Inspector	2803	51	2	2	2	2
Environmental Services Technician	2703	50	1	1	1	1
Public Works Crewleader	2905	49	4	4	4	4
Senior Equipment Operator	2906	44	1	1	1	1
Administrative Secretary	2003	43	1	1	1	1
Water Production Operator	2907	44	4	4	4	4
Water Service Representative*	2912	40	2	2	2	3
Equipment Operator	2910	41	3	3	3	3
Customer Service Representative	2304	38	3	4	4	4
Utility and Account Billing Technician	2306	44	1	1	1	1
Public Works Dispatch Clerk	2702	39	1	1	1	1
Public Works Maintenance Worker**	2911	37	11	11	11	13
Public Works Inventory Technician	2914	37	1	1	1	1
Total			45.5	46.5	46.5	49.5

1 new position added*
2 new positions added**

WATER AND SEWER FUND BUDGET SUMMARY				
FUND 41	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Cash & Investments, Beginning	13,516,207	15,376,380	15,376,380	11,747,164
Revenues:				
Water Sales Revenue	13,332,972	12,500,000	12,500,000	12,500,000
Water Service Fees	463,414	375,000	400,000	425,000
Water Connection Fees	49,250	50,000	50,000	50,000
Sewer Service Revenue	9,055,384	9,100,000	9,100,000	10,500,000
Sewer Surcharge Revenue	1,611,291	1,900,000	1,900,000	1,900,000
Sewer Connection Fees	4,700	10,000	10,000	10,000
Lab Service Fees	52,184	40,000	40,000	50,000
Penalty Revenue	326,577	90,000	90,000	300,000
Billing Fees	31,290	30,000	30,000	30,000
Interest Income	29,880	200,000	450,000	200,000
Miscellaneous	253,337	88,200	88,200	88,200
Total Revenues	25,210,279	24,383,200	24,658,200	26,053,200
Cash & Investments Available	38,726,486	39,759,580	40,034,580	37,800,364
Expenses:				
Public Works Administration	622,373	1,165,170	1,165,170	1,509,344
Engineering	383,638	524,158	524,158	585,482
Environmental Services	142,708	496,312	496,312	488,098
WS Construction	265,403	448,350	448,350	714,725
WS Maintenance	1,158,398	2,609,345	2,130,250	2,271,922
Collection & Distribution	472,461	671,122	671,122	718,524
Purchased Water	4,705,937	5,000,000	5,000,000	5,300,000
Sewer Treatment Fee	1,849,686	2,100,000	2,100,000	2,900,000
Sewer Surcharge Fee	1,382,103	1,600,000	1,600,000	2,200,000
Meter Maintenance	128,296	160,339	158,339	285,452
Utility Billing	795,609	1,031,037	1,031,037	987,031
Debt Service	365,054	1,576,238	1,576,238	1,549,701
Non-Departmental	4,737,630	5,995,538	5,780,538	7,041,548
Transfer Out: Fund 01 (PILOT)	459,996	460,000	460,000	528,976
Transfer Out: Water Capital Project Fund	8,019,996	7,400,000	7,400,000	5,800,000
Total Expenses	25,489,288	31,237,607	30,541,512	32,880,803
Non-cash adjustments:				
Depreciation/Amortization/Others	2,139,182	2,254,096	2,254,096	2,500,000
Cash & Investments, Ending	15,376,380	10,776,069	11,747,164	7,419,561
Change in Cash Inc/(Dec)	1,860,173	(4,600,311)	(3,629,216)	(4,327,603)
Ending Cash & Investments as a % of				
Total Expenses (City Policy is 20%)	60%	34%	38%	23%



DRAINAGE FUND

The Drainage Fund ‘s purpose is to track revenues and expenses related to watershed and storm drainage improvements throughout the City. The drainage system includes curb and gutter, storm drains, and channels. In November 2004, the City Council created the fund to address long-standing flooding and drainage issues. The source of funds is a monthly fee charged to customers based upon a rate factor multiplied by the run-off coefficient factor developed for each parcel of property in the City. Each residential property is currently charged \$6.81 per month. Each commercial property is charged approximately \$56.63 per month for each acre, with adjustments made for variances in the run-off coefficient.

As the City adds additional commercial and residential properties because of growth, revenues will increase slightly, but it will not be enough to cover all capital projects needed. It is further unlikely that an adjustment in the rate structure will be sufficient to finance future capital projects. This represents a challenge to the City because the Drainage Master Plan has identified slightly more than \$100 million of projects that need to be addressed.

The FY2024 ending cash and investment balance at year end is estimated at \$584,923 which is approximately 24% of operating expenses. This fund balance meet minimum of 20%. Transfers are made to the Drainage Capital Projects fund for capital improvements, but several projects are pushed to future years due to lack of funding.

Mission Statement

To provide service in a professional manner that complies with Federal and State guidelines; implement and maintain an effective storm water management program, flood control, development review, water quality programs; and to be a steward of our natural resources.

Accomplishment of FY2023

- Completed the “mid-block” drainage project on Georgian Street
- Corrected 7 bridge deficiencies noted in the Texas Department of Transportation’s bridge inspection lists.
- Completed reshaping Little Fossil Creek section between Eastridge and Fincher Street.
- Completed reshaping Minnis and Midway Street drainage channel.
- Completed reshaping Little Fossil Creek from Thomas Road to Garden Street.
- Completed installing 18inch drainage pipe under McCullar street.
- Completed repairing 23 outfall pipes.
- Cleaned over 487 inlets.
- Completed over 375 tons erosion repairs with rip rap rocks.
- Completed over 400 acres mowing and trimming of the drainage channels.
- Completed 238 inlets stenciled.

- Completed over 110 gallons graffiti cover up.
- Completed spraying over 1,460 gallons of chemicals along creeks and bridges.
- Removed wing walls and reshaped the creek at Haltom Road by the library.
- Repaired 16 flumes at various locations in Haltom City
- Installed new handrails at Whitecreek low water crossings.

Objectives for FY2024

- Continue to maintain and improve the current drainage system
- Implemented new procedures and programs based on the new State storm water requirements
- Assist in identifying future drainage projects
- Reshaping and grading of channels
- Cleaning debris from road and bridge crossings
- Cleaning inlets and catch basins
- Weed control through mowing and herbicide applications
- Continue to improve erosion control with various procedures
- Responding to customer requests pertaining to the drainage system
- Larvicide ditches
- Continue making inlet repairs
- Continue mapping the outfall pipes and inlets.
- Map and update the drainage system with the GIS mapping consultant.
- Continue training and education on stormwater management.

	PERFORMANCE MEASURES	Actual FY2021	Actual FY2022	Actual FY2023	Target FY2024
Goal 6: Address Critical Facility & Infrastructure Needs	Mowing / Trimming Grass (Acres)	500	500	400	600
	Erosion repairs with rip rap rock (Tons)	400	400	370	500
	Acres of drainage channels maintained	300	300	300	300
	Number of inlets inspected/maintained	900	900	487	1,100
	Number of bridge site visits for maintenance	30	30	30	30
	Herbicide spraying (Gallons)	1,200	1,200	1,460	1,500
	Graffiti cover-up (Gallons)	80	80	110	150
	Bridge inspections and debris removal (Each)	40	40	40	40
	Special Projects	10	12	9	14

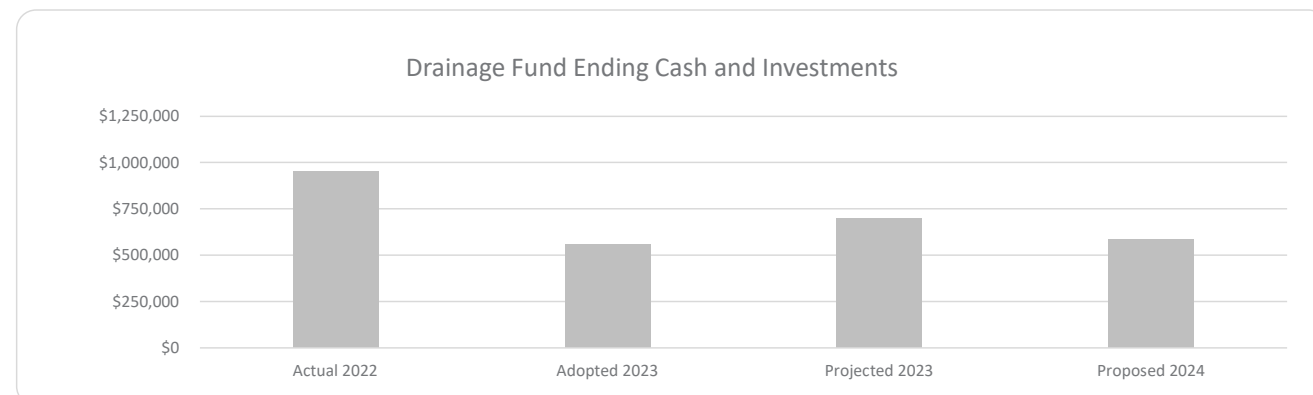
STAFFING	Class	Range	Actual FY 2022	Adopted FY 2023	Projected FY 2023	Adopted FY 2024
Street Maintenance Supervisor	2901	64	0.5	0.5	0.5	0.5
Utilities Construction Supervisor	2903	64	0.5	0.5	0.5	0.5
Public Works Crewleader	2905	49	1	1	1	1
Senior Equipment Operator	2906	44	2	1	1	1
Equipment Operator	2910	41	0	1	1	2
Public Works Maintenance Worker	2911	37	3	3	3	3
Total			7	7	7	8

DRAINAGE FUND BUDGET SUMMARY				
FUND 45	Actual FY2022	Adopted FY2023	Projected FY2023	Adopted FY2024
Cash & Investments, Beginning	964,694	1,136,873	952,553	697,110
Revenues				
Drainage Fee Revenues	1,812,960	1,710,000	1,800,000	1,800,000
Penalty Revenues	48,451	33,576	52,500	52,500
Interest Income	2,267	20,000	25,660	10,000
Capital Contribution	72,731	-	-	-
Total Revenues	1,936,409	1,763,576	1,878,160	1,862,500
Cash & Investments Available	2,901,103	2,900,449	2,830,713	2,559,610
Expenses				
Drainage Maintenance	465,790	638,427	638,427	868,319
Debt Service	25,280	275,466	275,466	268,624
Non Departmental	982,280	939,047	924,456	1,012,545
Billing Fee to Water Fund	35,196	35,200	35,200	35,200
Transfer to General Fund	120,000	120,000	120,000	40,000
Transfer to Drainage Capital Project Fund	320,004	770,000	577,500	200,000
Total Expenses	1,948,550	2,778,140	2,571,049	2,424,688
Non-cash adjustments:				
Depreciation/Amortization/Other	549,887	437,446	437,446	450,000
Cash & Investments, Ending	952,553	559,756	697,110	584,923
Increase/(Decrease) in Cash & Investments	537,746	(577,118)	(255,443)	(112,188)
Ending Cash & Investments as a % of Total Expenses (City Policy is 20%)	49%	20%	27%	24%

SUPPLEMENTAL INFORMATION

This section provides additional information relating to the City of Haltom City that may be of interest to the reader.

- » FINANCIAL MANAGEMENT POLICIES
- » FUND STRUCTURE
- » ACCOUNTING SYSTEM & BUDGET CONTROL
- » BUDGET PROCESS
- » LONG-TERM FINANCIAL PLANS
- » AUTHORIZED POSITIONS
- » ORGANIZATIONAL CHARTS & DEPARTMENTS DIVISIONS
- » COMMUNITY PROFILE



FINANCIAL MANAGEMENT POLICIES

Purpose:

The financial management policies of the City are designed to ensure the financial integrity of the City's government and assist the City in achieving the following:

- A. Quality basic City services that meet the needs and desires of the citizens.
- B. A financial base sufficient to maintain or enhance City assets required to support community service demands.
- C. Responsiveness to constant changing needs, desires and service requirements of the City.
- D. Prudent and professional financial management practices to assure residents of Haltom City and the financial community that City government is well managed and in sound fiscal condition.
- E. Cost effective services to citizens through cooperation with other government entities.
- F. An adequate capital improvement program that maintains and enhances the public's assets.

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General Goals

Audit. The City will follow a five-year review of an outside (independent) auditor as provided in the City Charter. The auditors must demonstrate breadth and depth of staff necessary to handle the City's audit in a timely manner. The audited financial statements shall be submitted to the City Council within 180 days of the close of the fiscal year.

In compliance with City Policy, a committee of four (4) members of the City Council will be selected to operate as the City Council Audit Committee. Three of the members are active members and the fourth serves as an alternate. This committee reviews the financial statements and audit findings with the independent outside auditors and recommends Council action concerning the audited financial statements.

Annual/Interim Reporting. Annual reporting will be completed within the guidelines set forth in the Governmental Accounting and Auditing Financial Review and under the standards promulgated by the Governmental Accounting Standards Board. Interim activity reports will be made available to council and management each month. Financial systems will be maintained to monitor expenditures and revenues on monthly basis with a thorough analysis and adjustment (as required) at the end of each quarter. Budgets for all funds are adopted on basis consistent with generally accepted accounting principles (GAAP). Annual appropriated budgets are adopted for most funds. All annual appropriations remain open for 60 days subsequent to year-end.

The City will strive to maintain accounting policies and practices in the preparation of its annual financial report. The report will be presented to the Government Finance Officers Association for review of qualifications that meet those necessary to obtain the *Certificate of Achievement for Excellence in Financial Reporting*. In addition, the City will submit its annual budget to GFOA for review to receive the *Distinguished Budget Presentation Award*.

Staffing. Staffing levels shall be adequate for the departments of the City to function effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Possible ways to increase efficiency shall be explored before adding staff. However, the staffing levels shall not be inadequate or marginal such that the City's internal controls are jeopardized.

Revenue Objectives

Revenue System. The City shall strive to operate a revenue system that is simple and reliable so assurances can be provided that the revenue base will materialize according to budget planning. Consistent monitoring and collection policies will be maintained to ensure the integrity of the revenue system. Revenue collections will be consolidated under the finance department.

Revenue Analysis. Quarterly reports shall be prepared to compare actual revenues to budget and to determine the variances and associated corrective action necessary. These reports will be presented to the City Council in open session.

Fee Schedule. The City will maintain a centralized list of fees adopted by ordinance and updated annually by resolution. Each year the City will review its fee structure to ensure that revenue collections are adequate to meet corresponding expenditures (cost of service concept). Such reviews will be conducted in concert with the budget preparation process.

Administrative/Internal Services. The Enterprise Funds, being the Water & Sewer Fund and the Drainage Utility Fund, engage in transactions with other funds of the City. All services rendered by this fund for other funds of the governmental jurisdiction should be billed at pre-determined rates, and all services received by this fund from other funds should be paid for on the same basis that other users are charged.

Franchise Fees. The Enterprise Funds will pay a franchise fee based on the same rationale as used with the electric, gas, and telephone companies. A franchise fee is paid to compensate the City for public property, street and alley usage.

Expenditure Objectives

Interim Reporting. Quarterly reports shall be prepared showing actual expenditures compared to original budget. Each monthly report will contain an executive summary disclosing significant trends affecting the financial performance of the City. These reports will be presented to the City Council in open session.

Budget Amendments. Modifications to the approved annual budget may be made within the following specific guidelines. Modifications within the operating categories (supplies, maintenance, services, and sundry) may be made with Finance Director approval. Modifications within the personnel and capital categories may be made with the approval of the City Manager. Modifications to reserve categories, inter-fund totals, or overall budget increases shall be done only with City Council consent, after a public hearing held in accordance with the City Charter and applicable State law.

Performance Measures. Performance measures and productivity indicators shall be used as expenditure guidelines. The measures will be illustrative of departmental and organizational goals. These measures will be reviewed annually for efficiency and effectiveness. This information shall be included in the annual budgeting process and in the approved budget document. Further, performance and productivity data will be reported to the City Council periodically throughout the fiscal year.

Purchasing. Purchases over \$50,000 shall conform to a formal bidding process as defined by the laws of the State of Texas and ordinances of the City of Haltom City. Recommendation of bids shall be made to the City Council for approval. Historically underutilized businesses (HUB's) will be sought for proposals on any purchases of \$3,000 or greater.

Procedures shall be taken so as to maximize any discounts offered by creditors. Current liabilities shall be paid within 30 days of receiving the invoice in accordance with applicable Texas law. Accounts Receivable procedures shall target collection within 30 days from date of service.

Budget Concepts

Balanced Budget. The City shall prepare a budget for each fund and each program within the fund. The budget should be balanced with current revenues equal to or greater than current expenditures. In order to accomplish this aim emphasis will be placed first on encouraging increased productivity and recovering costs through fees. Reserves above the required levels are available for one-time expenditures. Non-essential services that cannot generate revenues to support some or all of operations may be reduced or eliminated. Tax increases will be considered only in the event that the above strategies fail to address essential service levels that cannot be reduced.

Planning. The City shall prepare a proposed itemized budget for each operational fund annually. For each operating fund, the annual budget will be a component of a five-year financial plan. The budget process will be performance-based and focused on goals, objectives and performance indicators.

Revenue Projection. Projections of revenues will be realistic and based upon historical trends coupled with current economic conditions. Current operating revenue, coupled with available resources, will be sufficient to support current operating expenditures.

Revenues are projected for the current fiscal year, proposed fiscal year and not less than four succeeding years. The estimates for outlying years are reviewed annually and revised as needed.

Expenditures/Expenses. Increases in proposed spending must be supported with new revenues or offset with expenditure savings. All new spending will be analyzed for its impact upon the five-year financial plan. The budget will provide adequate funding for maintenance and replacement of capital plant and equipment.

The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues. Fund balances in excess of policy minimums may be used for capital outlays or one-time expenditures.

Debt or bond financing will not be used to finance current expenditures. Budgets for the use of bond proceeds will be developed in accordance with the use of proceeds covenant in the bond ordinance.

Revenues are projected for the current fiscal year, proposed fiscal year and not less than four succeeding years. The estimates for outlying years are reviewed annually and revised as needed.

Budget Assumptions and Short-Term Policies

The objective of this budget is to preserve current service levels while seeking opportunities to expand self-sustaining services and pursuing economic development possibilities. Other significant assumptions include:

- Modest property value growth. This is reflected in the average growth in assessed property values according to the appraised value by Tarrant County Appraisal District. There has been little population growth in the City since 2000 and new home development has been modest at best.
- Sales Tax. It can be expected that sales tax collections will be moderate to above average for the next year and return to historical growth rates thereafter.
- Utilities. Growth in revenues from utility operations will come primarily from increased rates. Expense growth must be restrained as the City seeks to maintain a competitive position in Northeast Tarrant County. Cost increases from Fort Worth Water will continue to be passed directly through to the customers.
- Realistic projections of revenues and expenditures. Conservative projections help ensure that adequate resources will always be available to meet budgeted obligations. Projections are based upon the last five years of actual history adjusted for known current events and statutory changes.
- Annual Review of all significant fees. Fees are reviewed annually and adjusted as needed. Frequent but moderate increases are preferable to infrequent but large rate increases.
- Maintain or enhance target fund balances. This strategy is essential to the preservation of financial integrity. Funds targeted with 20% reserves are the General Fund, Water and Sewer Fund and Drainage Fund.
- Salary Adjustments. Annual salary adjustments will be made for all employees when resources are available to retain and motivate employees. Market study will be conducted periodically, and salary schedule will be revised accordingly.

Fund Balance/Operating Position Concepts

Required Reserves. The City will maintain an unallocated fund balance (cash and investments) to be used for unanticipated emergencies of at least 20 percent of the expenditure budgets of the major operating funds (General, Water & Sewer, Drainage Funds). These monies will be used to avoid cash-flow interruptions, generate interest income, reduce the need for short-term borrowing and assist in maintaining an investment-grade bond rating. All other funds are expected to maintain positive fund balances. Each fund may borrow internally from other City funds to provide cash flow requirements. These loans will be on a short-term basis.

Use of Surplus. It is the intent of the City to use surpluses to accomplish three goals: meeting reserve requirements, avoidance of tax or rate increases in ensuing years, and avoidance of future debt.

Capital Planning Criteria

Multi-year Planning. The City will develop a multi-year plan for capital improvements and update the plan annually. The City will enact an annual capital budget based on the multi-year Capital Improvement Plan.

Capital Improvement Budget. The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts. The estimated costs and potential funding sources for each capital project will be identified before the project is submitted to the City Council for approval.

Alternative Capital Financing. The City shall explore funding alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, capital recovery fees, and current funds.

Intergovernmental assistance will be used to finance only those capital improvements that are consistent with the Capital Improvement Plan and City priorities. As well as those operating and maintenance costs which have been included in the operating budget.

Debt Management

Limits. The City will strive to limit general obligation annual debt requirements to 25% of general government expenditures. Furthermore, the debt service portion of the tax rate will not exceed \$0.25 per \$100 to service the bonds as approved by the voters in 2010.

Long-Term debt shall not be used for financing current operations. The life of the bonds shall not exceed the useful life of the projects. Capital items financed with debt should have a minimum useful life of four years.

Required Coverage. Revenue bond coverage (Water & Sewer) shall be maintained at a minimum of revenues, less operating expenses, exceeding the annual debt service cost by 25% (1.25 times coverage). This exceeds our covenanted standard of 1 times coverage,

Continuing Disclosure. Full disclosure of operations and open lines of communication shall be made to rating agencies. The City staff, with the assistance of bond advisors, shall prepare the

necessary materials and presentation to the rating agencies. Inter-period reporting of material events to rating agencies and other oversight agencies is required as events occur.

Variable Rate / Floating Rate Debt. Debt instruments structured with variable rate or floating rate features (including derivatives) are to be utilized only after careful review by the City's financial advisor and bond counsel and subject to continuous monitoring and reporting.

Cash and Investment Management Concepts

Haltom City's Cash and Investment Concepts are in accordance with the Texas Public Funds Investment Act the written Investment Policy is submitted annually to the City Council for review and formal approval.

Performance Measurement

Every year, the City Council evaluates the strategic priorities established the previous year. Priorities are added and dropped as appropriate to develop a new set of strategic priorities for the coming budget year.

From the strategic priorities, each department develops goals that outline measures to accomplish the strategic priorities. The goals are supported by performance measures. Performance measurements should objectively monitor and project the degree of success in accomplishing the goals as outlined.

Distinguished Budget Presentation Award

The City has received the Government Finance Officer Association (GFOA) Distinguished Budget Presentation Award for the fiscal years 1987 through last year except for one year. The GFOA established the Distinguished Presentation Awards Program in 1984 to encourage and assist state and local governments to prepare budget documentations of the very highest quality that reflect both the guidelines established by the national Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal. Approximately 1,800 governments, including states, cities, counties, special districts, school districts, and more have been recognized. To earn recognition, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool.

Fund structure

The accounts of the City of Haltom City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are summarized as follows:

Governmental fund typesGeneral Fund

The General Fund is the operating fund of the City. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. The General Fund records general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds. Activities operating in the General Fund include:

- General Government (City Manager's Office, City Secretary, City Council, Finance, Purchasing, Human Resources, Planning and Community Development, Information Technology, Municipal Court and Non-Departmental).
- Police (Police, Animal Controls, and Code Enforcement)
- Fire
- Public Works (Fleet, Building Maintenance and Streets).
- Parks and Recreation (Parks, Recreation, Senior Services)
- Library
- Economic Development

Debt Service Fund

The Debt Service Fund is used to account for monies accumulated for the payment of principal, interest, and related costs of general long-term liabilities paid from taxes levied by the City. This is administered by the Finance Department and considered a Finance function.

Special Revenue Funds

The Special Revenue Funds are used to account for the specific revenue sources that are legally restricted to expenditure for specified purposes. Financing is provided by program charges, contributions, hotel occupancy tax, sales tax and cable franchise fee. Current Special Revenue Funds include:

- Crime Control and Prevention District, administered by Police Department.
- Oil and Gas Fund, administered by Finance Department.
- Hotel/Motel Tax Fund, administered by City Manager's Office.
- Court Security Fund, administered by Finance Department and Municipal Court.
- Court Technology Fund, administered by Finance Department and Municipal Court.
- Juvenile Case Manager Fund, administered by Finance Department and Municipal Court.
- Red Light Camera Fund, administered by Police Department.
- Grant Fund administered by Finance Department and grantor departments.
- PEG Fund administered by Finance Department and Information Technology Department
- Fire Donation Fund, administered by Fire Department.
- Library Donation Fund, administered by Library.
- Police Forfeiture Fund, administered by Police Department.
- Park Donation Fund, administered by Parks and Recreation Department.
- Park Dedication Fund, administered by Parks and Recreation Department.
- Safe Pathways Fund, administered by Public Works.
- Animal Shelter Fund, administered by Police Department.
- Police Donation Fund, administered by Police Department.
- Police CART Fund, administered by Police Department.
- Tax Increment Reinvestment Zone "TIRZ" #1
- Tax Increment Reinvestment Zone "TIRZ" #2

Capital Projects Funds

The Capital Projects Funds are used to account for the financing and construction of major capital facilities. Financing was provided primarily by the sale of general obligation or certificate of obligation bonds, sales tax and transfers from other funds. The City's Capital Projects funds are currently devoted to general purposes, street, drainage, facilities, water, and sewer projects. Administration of the capital projects funds is shared between the Finance Department and Public Works for system improvements and the Finance Department and the affected departments for equipment and facility improvements.

PROPRIETARY FUND TYPES:

Enterprise / Business-Type Funds

This fund type is used to account for the provision of fee-based services to residents of the City. These funds include the Water and Sewer Fund and the Drainage Fund. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, public works administration, environment services, operations, maintenance, financing and related debt service. Billing and collection services are shared between the two funds. Operation oversight of the Enterprise Funds is the responsibility of Public Works. Utility Billing and Collection is a function of the Finance Department.

Relationship between the city’s budgeting units and fund structure for financial reporting:

Departments	Funds			
	General	Special Revenue	Capital Projects	Business Type
City Manager's Office	✓			
City Secretary	✓			
City Council	✓			
Finance	✓			
Human Resources	✓			
Planning & Inspections	✓			
Information Technology	✓	✓		
Fleet Services	✓			
Building Maintenance	✓			
Police	✓	✓		
Fire	✓	✓		
Municipal Court	✓	✓		
Public Works	✓			
Streets	✓	✓	✓	
Water & Sewer			✓	✓
Drainage			✓	✓
Parks & Recreation	✓	✓	✓	
Library	✓	✓		
Economic Development	✓			
Non-Departmental	✓	✓		✓

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

Haltom City’s accounting and financial reporting system follows the principles established by the Governmental Accounting Standards Board (GASB) and GFOA's best practices. An annual audit of the City’s system is performed by an independent public accounting firm with the subsequent issuance of a Annual Comprehensive Financial Report.

The City's governmental and proprietary funds are grouped by type. Each fund are self-balancing with accounts comprising of assets, deferred outflow of resources, liabilities, deferred inflows of resources, retained earnings/fund balance, revenues and expenses/ expenditures. The City’s accounting records for the Water and Sewer Fund and the Drainage Funds, proprietary funds, are maintained on an accrual basis whereby revenues and expenses are recorded in the accounting period in which they are earned or incurred. The remainder of the City’s funds are maintained on the modified accrual basis whereby revenue is recorded when measurable and available and expenditures are recorded when the liability is incurred except for interest on general long-term debt.

One of the objectives of the City's financial accounting system is to provide internal controls. Internal controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgment by management.

Budgetary Control is accomplished by the adoption of an annual operating budget for various funds of the City. Detail control is accomplished by maintaining appropriations and expended balances by line item account within each operating department within each budgeted fund. Purchase orders or payments that would result in an over expenditure of a line item account are not processed without the approval of the Finance Director or the City Manager.

BASIS OF BUDGETING

The financial data throughout this document, for all funds, is presented by using a cash basis of budgeting. This means that expenditures and revenues are measured and forecasted on an inflow, outflow basis for the 12 months that comprise the budget year. Capital outlay and debt service are included in the Water and Sewer Fund budget as a budgetary control of cash expenditures. Under Generally Accepted Accounting Principles (GAAP), these items will be reported as additions to capitalized assets and as a reduction of a liability, respectively. Certain accounting adjustments based on GAAP will be applied when the City closes its books for the year but these types of adjustments are not part of the budget presentation. The application of GAAP forms the basis of accounting for the city using the cash, accrual, and modified accrual methods of revenue and expenditure measurement. Where applicable, the effect of these end-of-year adjustments for historical data has been reversed to maintain the cash basis of budgeting consistently throughout the document.

BUDGET PROCESS AND LONG-TERM PLANNING

Overview

The Charter of Haltom City specifies that an Operating Budget be adopted prior to the first day of the fiscal year beginning October 1st. The City's budget preparation process is a seven-month cycle, which begins in mid-February and ends in mid-September. The City Council, management, departments, and the public have opportunities to participate in the preparation of the budget at various stages in the process. Throughout the process, the City Manager presents reports delineating particular areas of concern to the Council. The Council provides the direction and guidance necessary to implement the goals and objectives of the City.

Preparation of the Operating Budget

In Early Spring, the Finance Department distributes a budget preparation manual for the upcoming fiscal year. Departments submit budget proposals. During the months of May, June, and July, the City Manager develops the recommended budget based on the policy direction received from Council. The City's Charter requires that the proposed budget be submitted to the Council at least forty-five (45) days prior to the beginning of the fiscal year. This submission normally occurs during mid-July followed by a series of public budget work sessions between July and August. The first and second readings of the budget ordinance occur at the council meetings in August and September. If the city council fails to adopt a budget in final form before the first day of the fiscal year, the city charter requires that the budget proposed by the City Manager shall be deemed to have been adopted.

In preparation of the proposed budget, each department develops and updates, measures, objectives and details accomplishments for use in the budget. Departments prepare base budget requests to continue the current level of service. Any new cost the department wants considered for funding are submitted and prioritized as decision package per budgetary items. The department must also submit a prioritized list of budget reduction options. The consequences of not funding these items must also be provided. A departmental budget request is comprised of a line-item expenditure request that is supplemented with detailed justification. All requests for funding must be related to specific need of the City and must be measurable in terms of effectiveness and/or efficiency indicators.

Public Input in the Budget Process

Several boards and commissions advise the City Council in the development of the annual budget. The Library Board advises the Council on Library operational and capital needs. The Economic Development Corporation (EDC) and the Crime District Board have the authority to review the EDC and CCPD annual budgets submitted by Staff and approve the plan prior to Council consideration. The Beautification Boards advises the Council on budget matters pertaining to parks, open spaces, entryways and other community issues. The various boards and commissions meet in public sessions.

All Council workshops and public hearings concerning the proposed budget are posted meetings open to the public.

Budget Adoption

The City of Haltom City annual budget adoption process is in accordance with the City Charter and all state and local statutes.

Budget Transfers and Amendments

By City Charter, the City Manager may make certain changes within the total operating budget of the City to increase, decrease or transfer appropriations among departments. The City Manager is restricted to the total funds authorized by the City Council for expenditures unless the budget is amended by the same public notice procedure called for in adopting the budget. Directors of department have the discretion of reallocating budgets only within their departments recognized in the same fund except personnel and utility accounts with the approval of the Budget Manager.

Long-Term Planning

Long term planning will be based on plans that have been developed and approved such as The Information Technology Plan, The Drainage Improvement Plan, The Belknap Revitalization Plan, Street Improvement Plan, the Comprehensive Land Use Plan, and the Parks Improvement Plan. The City will also utilize opportunities for rate studies and financial analysis for revenue projections and Long-Term financing plans for its Capital Improvement Projects

MULTI-YEAR FINANCIAL OUTLOOK: HALTOM CITY

Governmental Activities:

Haltom City’s Multi-Year Financial Outlook underscores a strategic and proactive approach to financial management, acknowledging both the successes and challenges posed by the evolving economic landscape. Despite a consistent reduction in property tax rates over the past seven years, the city remains optimistic about a 6% increase in revenue primarily driven by strong commercial and economic growth.

Recently, Haltom City announced a new 50-acre development to include HMart grocery store and 50 new retail/restaurants sites in the city. This new commercial development is in addition to the on-going expansions along IH-820 Corridor which includes two completed business complexes generating new tax producing industries over the last several years. Sales and Use tax for the fiscal year ending in 2023 is up 9.5% (unaudited) over the budgeted \$12.7 million revenue and is projected to grow to \$13.6 million in fiscal year ending 2024.

Despite steadily decreasing the property tax rate over the past seven years, Haltom City anticipates a 7% increase in the revenue compared to the previous year. This growth is attributed to commercial growth and the booming housing market, which has seen a remarkable 171% increase in home values from 2011 to 2021 in Fort Worth areas, impacting Haltom City positively. However, the city acknowledges the potential impact of the Federal Reserve’s increased interest rates, which may slow the housing market moving the mortgage rates from 3.22% in January to 7.08% by the end of October 2023. This is an indication of the broader economic landscape. A careful assessment of economic trends will be crucial in determining the city’s revenue and expenditure strategy, however there are no signs of a slowing economy in the DFW metroplex.

The City Council’s long-term commitment has been to attract and retain high-quality staff and avoid falling behind in employee compensation standards. Operational expenses, such as vehicle and information technology replacements, are re-evaluated annually in decision packages and one-time expenses will be considered for efficiency gains as revenues continue to trend favorably. Given the potential economic shifts with neighboring cities and services to our citizens, future adjustments may be considered based on economic indicators.

Addressing critical facility and infrastructure needs is a long-term goal. The city has structured debt capacity to fund the needs without increasing property taxes, leveraging the benefits of new commercial and residential growth. Lowering the property tax rate demonstrates a commitment to broadening the tax base, lessening the burden on citizens. Building reserves remains a priority too, providing a financial buffer during unforeseen events like the Covid-19 pandemic.

MULTI-YEAR FINANCIAL OUTLOOK					
GENERAL FUND					
	Budgeted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
Fund Balance, Beginning	27,089,103	21,125,598	19,863,951	18,936,012	17,946,255
REVENUES					
Property Taxes	\$13,290,015	\$13,755,165	\$14,236,596	\$14,734,877	\$15,250,597
Sales & Other Taxes	\$13,660,000	15,026,000	15,777,300	16,566,165	17,394,473
Franchise Fees	\$3,380,000	3,549,000	3,726,450	3,912,773	4,108,411
Licenses & Permits	\$1,058,700	1,111,635	1,167,217	1,225,578	1,286,856
Charges For Services	\$1,851,573	1,944,152	2,041,359	2,143,427	2,250,599
Fines and Fees	\$915,024	960,775	970,383	980,087	989,888
Other Revenues	\$932,190	936,851	941,535	946,243	950,974
Transfers	\$3,107,976	3,114,192	3,120,420	3,126,661	3,132,914
Total Revenues	\$38,195,478	\$40,397,770	\$41,981,260	\$43,635,810	\$45,364,713
Percent increase/(decrease) from previous year	12.9%	5.8%	3.9%	3.9%	4.0%
EXPENDITURES					
Percent increase/(decrease) from previous year	10.9%	-5.7%	3.0%	4.0%	4.0%
Revenues Over/(Under) Expenditures	(5,963,504)	(1,261,647)	(927,939)	(989,758)	(1,045,877)
Reserved (i.e. Encumbrances, Prepaids etc..)	(9,399,027)	(8,544,570)	(6,572,746)	(5,477,288)	(4,564,407)
ENDING FUND BALANCE	11,726,571	11,319,381	12,363,266	12,468,966	12,335,971
Fund Balance Target (20% Expenditures)	\$8,831,796	\$8,331,883	\$8,581,840	\$8,925,113	\$9,282,118
Percent of current year Expenditures	27%	27%	29%	28%	27%

Business-like Activities:

The Water and Sewer Fund is a significant contributor to the city’s overall services. Haltom City purchases water and sewer treatment from our neighboring City of Fort Worth, as do many of the surrounding cities. The current year’s sewer rates reflected Fort Worth’s 14% increase in rates and 4% for infrastructure cost. Water and sewer’s projected future rate increase of 3% in the years FY2025 to FY2028 align with the costs of service and ongoing capital projects. The city has collaborated with a firm to ensure the sustainability and fairness of these rates with yearly analysis, forecasting, and necessary rate adjustments. The City also had a 2% increase for contracted solid trash pickup services.

Rates for the Drainage Utility Fund in Fiscal Year 2024 remain unchanged for both residential and commercial properties. A future budget will allocate resources for a new study to determine appropriate rates for additional capital projects, emphasizing a data-driven approach to utility planning.

Haltom City’s Multi-Year Financial Outlook showcases a proactive and balanced approach to fiscal management. Prioritizing revenue growth, responsible expenditure, employee compensation, infrastructure needs, and debt management strategically positions the city for continued financial stability and service excellence. The City is also committed to building reserves ensuring resilience during economic uncertainties characterized by foresight, adaptability, and a commitment to both fiscal responsibility and community well-being.

MULTI-YEAR FINANCIAL OUTLOOK					
WATER AND SEWER FUND					
	Budgeted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
Fund Balance, Beginning	11,747,164	7,419,561	6,323,231	6,199,246	6,416,220
REVENUES	\$26,053,200	\$27,876,924	\$29,270,770	\$30,734,309	\$32,271,024
<i>Percent increase/(decrease) from previous year</i>	6.8%	7.0%	5.0%	5.0%	5.0%
EXPENDITURES	\$32,880,803	\$31,616,157	\$30,996,232	\$32,081,100	\$33,203,939
<i>Percent increase/(decrease) from previous year</i>	5.3%	-3.8%	-2.0%	3.5%	3.5%
Revenues Over/(Under) Expenditures	(6,827,603)	(3,739,233)	(1,725,462)	(1,346,792)	(932,915)
Non-cash adjustments:					
Depreciation/Amortization/Others	2,500,000	2,625,000	2,756,250	2,894,063	3,038,766
ENDING FUND BALANCE	7,419,561	6,305,328	7,354,019	7,746,517	8,522,071
Fund Balance Target (20% Expenditures)	\$6,576,161	\$6,323,231	\$6,199,246	\$6,416,220	\$6,640,788
Percent of current year Expenditures	23%	20%	24%	24%	26%

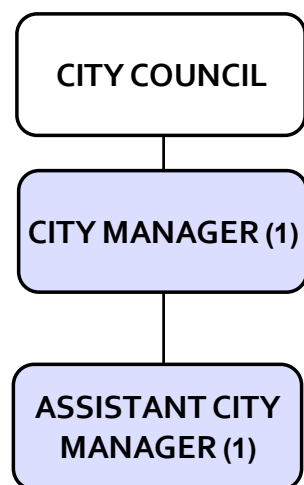
	Budgeted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
Rate Changes effective 4/1/2022					
Water Rates					
Base Charge	\$17.50	\$18.03	\$18.57	\$19.12	\$19.70
<u>Residential & Multi-Family</u>					
Consumption Charge 0-1,000	0.00	0.00	0.00	0.00	0.00
Consumption Charge 1,001 - 4,000	6.00	6.18	6.37	6.56	6.75
Consumption Charge 4,001 - 8,000	8.40	8.65	8.91	9.18	9.45
Consumption Charge 8,001 - 15,000	10.25	10.56	10.87	11.20	11.54
Consumption Charge 15,001 +	11.27	11.61	11.96	12.32	12.68
<u>Commercial</u>					
Consumption Charge 0-1,000	8.40	8.65	8.91	9.18	9.45
Consumption Charge 1,001 - 4,000	8.40	8.65	8.91	9.18	9.45
Consumption Charge 4,001 - 8,000	9.00	9.27	9.55	9.83	10.13
Consumption Charge 8,001 - 15,000	9.60	9.89	10.18	10.49	10.80
Consumption Charge 15,001 +	10.20	10.51	10.82	11.15	11.48
<u>Industrial Heavy</u>					
Consumption Charge 0-1,000	8.20	8.45	8.70	8.96	9.23
Consumption Charge 1,001 - 4,000	8.20	8.45	8.70	8.96	9.23
Consumption Charge 4,001 - 8,000	8.20	8.45	8.70	8.96	9.23
Consumption Charge 8,001 - 15,000	8.20	8.45	8.70	8.96	9.23
Consumption Charge 15,001 +	8.20	8.45	8.70	8.96	9.23
<u>Industrial Light & Hydrant</u>					
Consumption Charge 0-1,000	8.40	8.65	8.91	9.18	9.45
Consumption Charge 1,001 - 4,000	8.40	8.65	8.91	9.18	9.45
Consumption Charge 4,001 - 8,000	8.40	8.65	8.91	9.18	9.45
Consumption Charge 8,001 - 15,000	8.40	8.65	8.91	9.18	9.45
Consumption Charge 15,001 +	8.40	8.65	8.91	9.18	9.45
<u>Sprinkler</u>					
Consumption Charge 0-1,000	8.40	8.65	8.91	9.18	9.45
Consumption Charge 1,001 - 4,000	8.40	8.65	8.91	9.18	9.45
Consumption Charge 4,001 - 8,000	9.00	9.27	9.55	9.83	10.13
Consumption Charge 8,001 - 15,000	10.25	10.56	10.87	11.20	11.54
Consumption Charge 15,001 +	11.27	11.61	11.96	12.32	12.68
<u>Oil and Gas Well Drillers</u>					
Consumption Charge All Volumes	16.23	16.72	17.22	17.73	18.27
<u>City Accounts</u>					
Consumption Charge 0-1,000	0.00	0.00	0.00	0.00	0.00
Consumption Charge 1,001 - 4,000	6.00	6.18	6.37	6.56	6.75
Consumption Charge 4,001 - 8,000	6.00	6.18	6.37	6.56	6.75
Consumption Charge 8,001 - 15,000	6.00	6.18	6.37	6.56	6.75
Consumption Charge 15,001 +	6.00	6.18	6.37	6.56	6.75
(Consumption Charges per 1,000 Gallons)					
Sewer					
Base Charge	17.70	15.25	16.01	16.81	17.65
Com Vol Chg (per 1,000 gal) surcharge included	4.84	5.08	5.34	5.60	5.88
Com/Res Vol Charge (per 1,000 gal)	6.96	7.31	7.67	8.06	8.46

AUTHORIZED POSITIONS

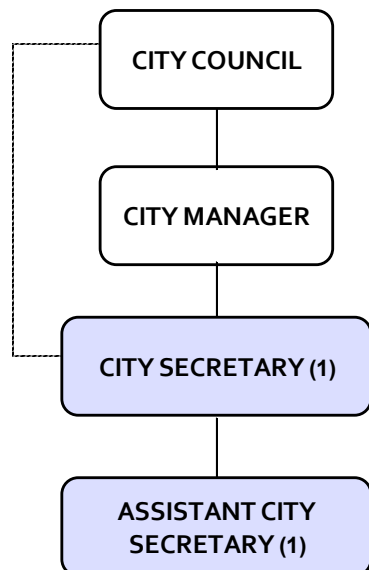
GENERAL FUND	FISCAL YEAR				DIFFERENCE 2023 to 2024
	2021	2022	2023	2024	
City Manager's Office	3.0	2.0	2.0	2.0	0.0
City Secretary	2.0	2.0	2.0	2.0	0.0
City Council	0.0	0.0	0.0	0.0	0.0
Finance	5.0	6.0	6.0	6.0	0.0
Human Resources	4.0	4.0	4.0	4.0	0.0
Planning	13.0	12.0	12.0	12.0	0.0
Information Technology	6.0	6.0	6.0	6.0	0.0
Fleet Services	4.0	4.0	4.0	5.0	1.0
Building Maintenance	2.0	2.0	2.0	3.0	1.0
Animal Services	5.0	5.0	5.0	5.0	0.0
Police	80.0	82.0	82.0	84.0	2.0
Fire	59.0	58.0	58.0	58.0	0.0
Emergency Management	4.0	4.0	4.0	4.0	0.0
Municipal Court	6.0	6.0	6.0	5.0	-1.0
Street & Drainage	12.5	12.5	12.5	12.5	0.0
Parks & Recreation	23.0	23.0	23.0	23.0	0.0
Library	10.0	10.0	10.0	10.0	0.0
Total General Fund	238.5	238.5	238.5	241.5	3.0
OTHER FUNDS					
Crime Control & Prevention District	5.0	6.0	6.0	6.0	0.0
Water and Sewer	46.5	46.5	46.5	49.5	3.0
Drainage	7.0	7.0	7.0	7.0	0.0
Total Other Funds	58.5	59.5	59.5	62.5	3.0
TOTAL ALL FUNDS	297.0	298.0	298.0	304.0	6.0

Organization Charts by Departments

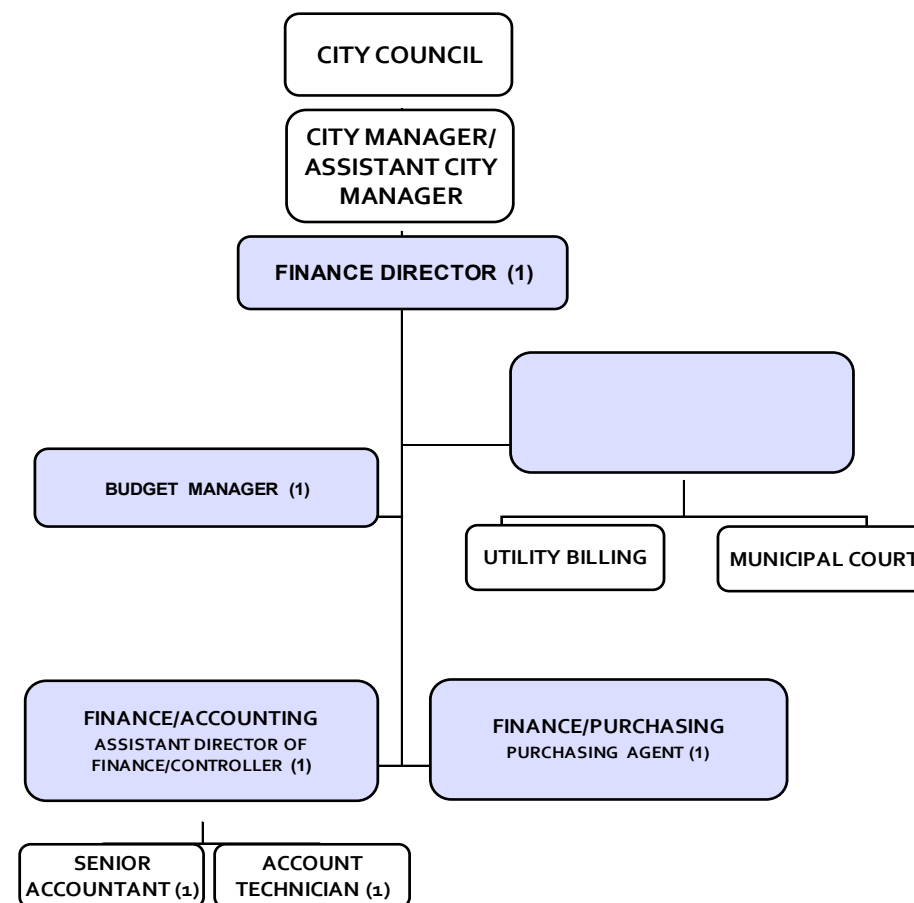
City Manger's Office



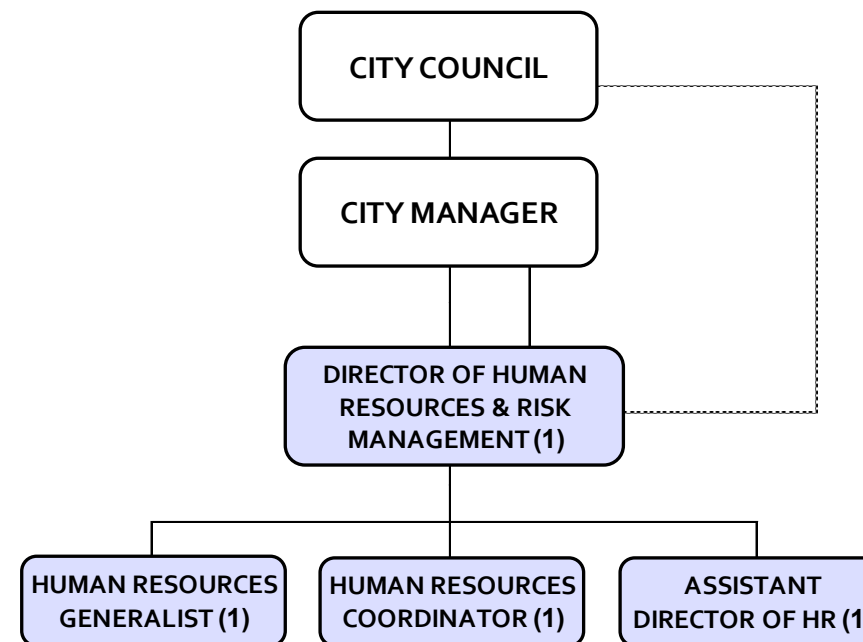
City Secretary



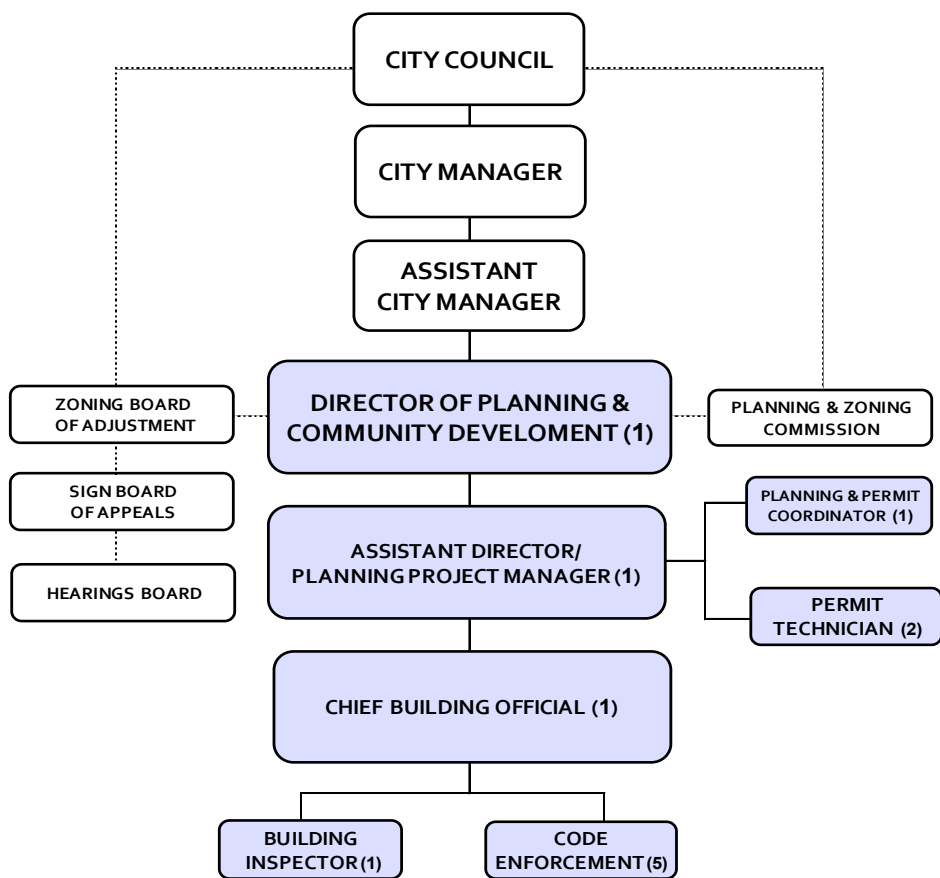
Finance



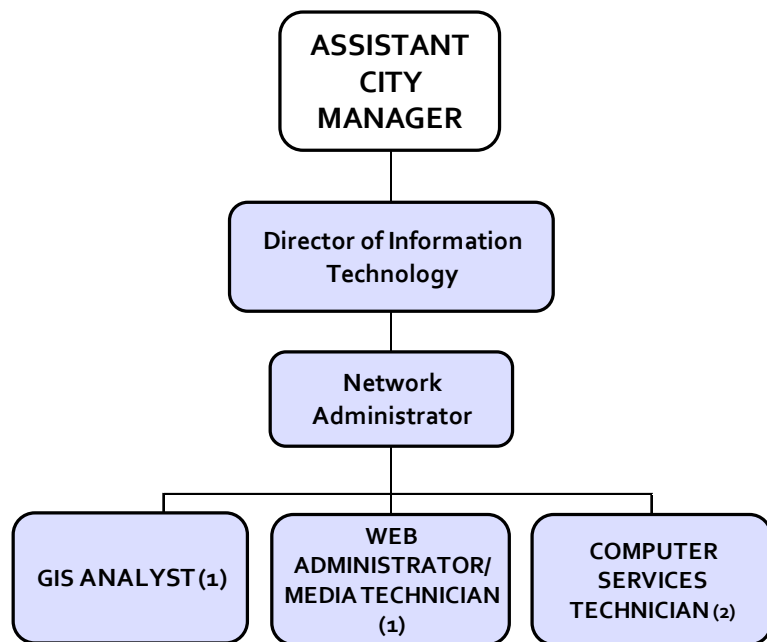
Human Resources



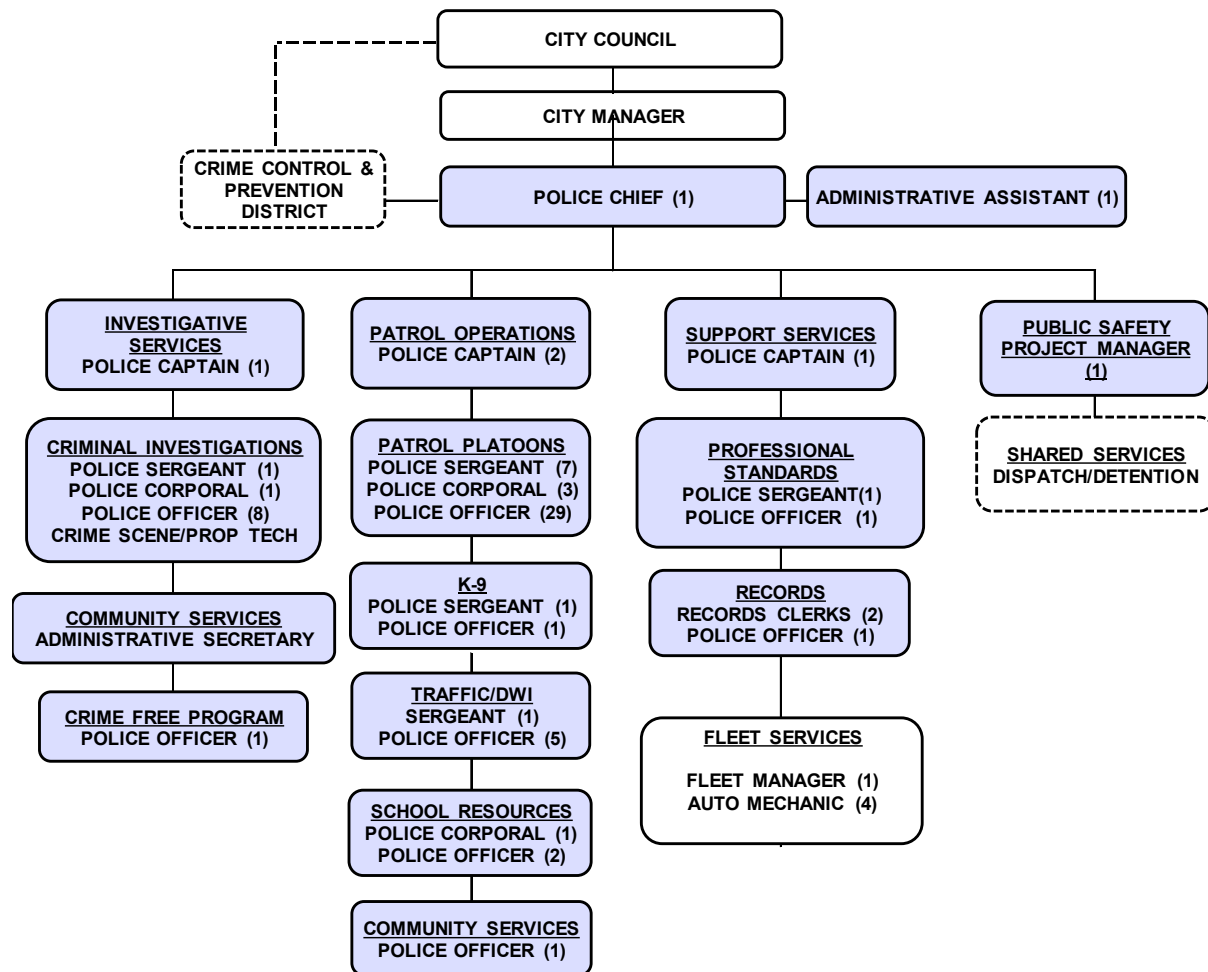
Planning and Development



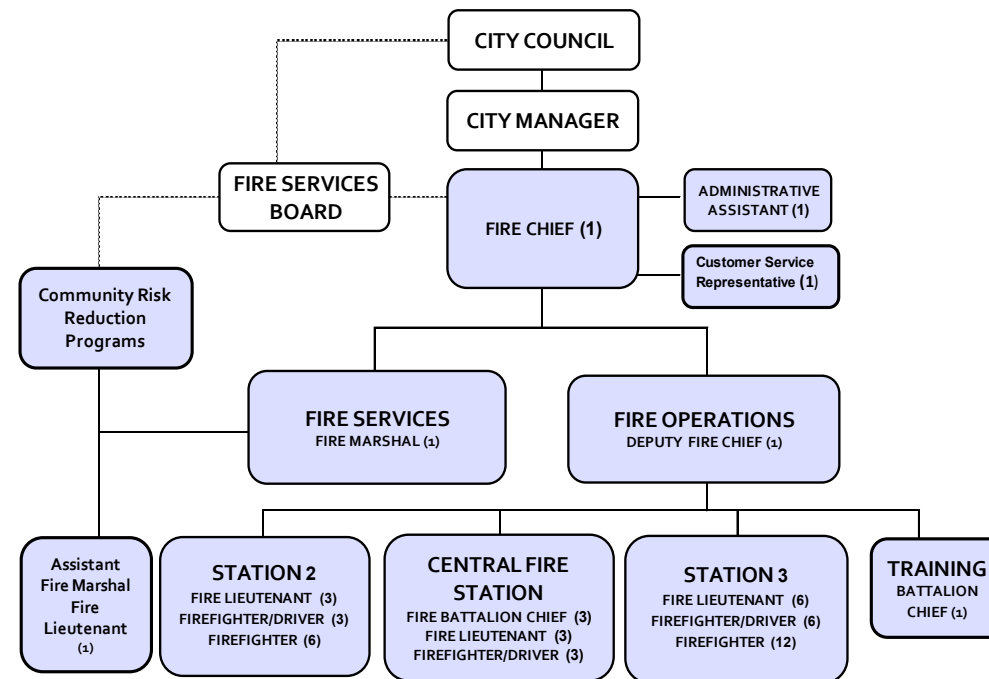
Information Technology



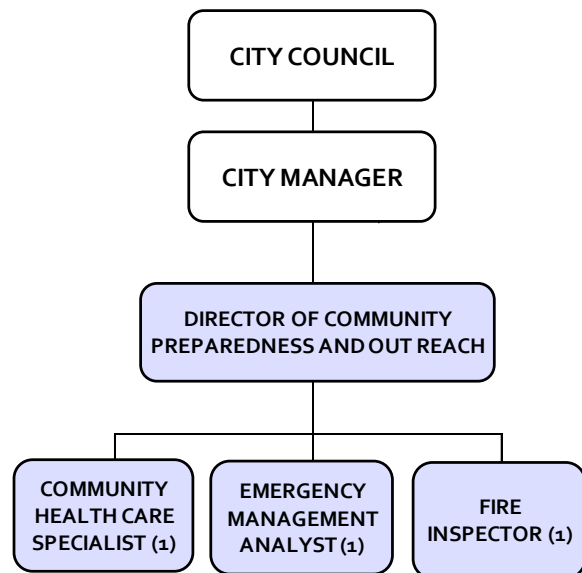
POLICE DEPARTMENT



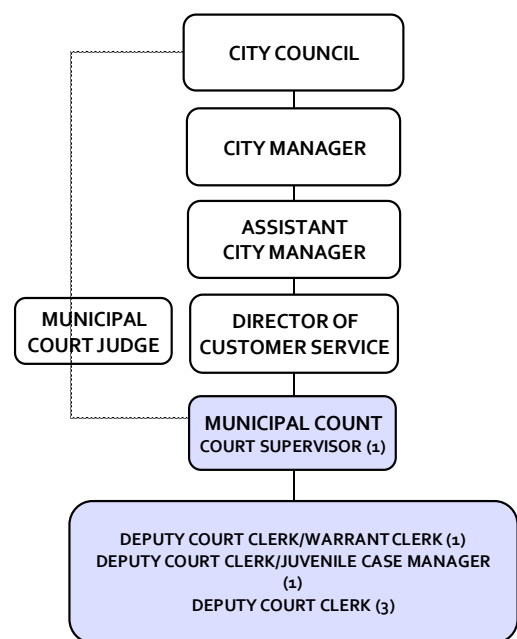
Fire Department



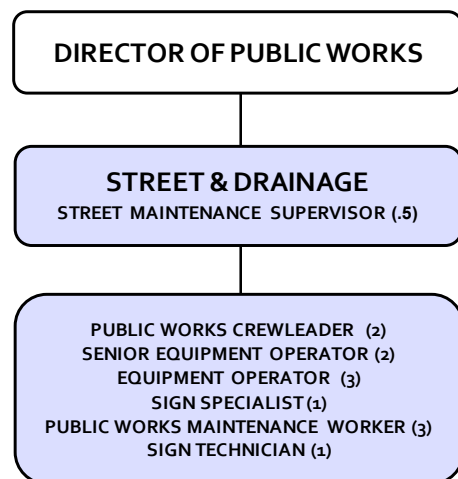
Emergency Management



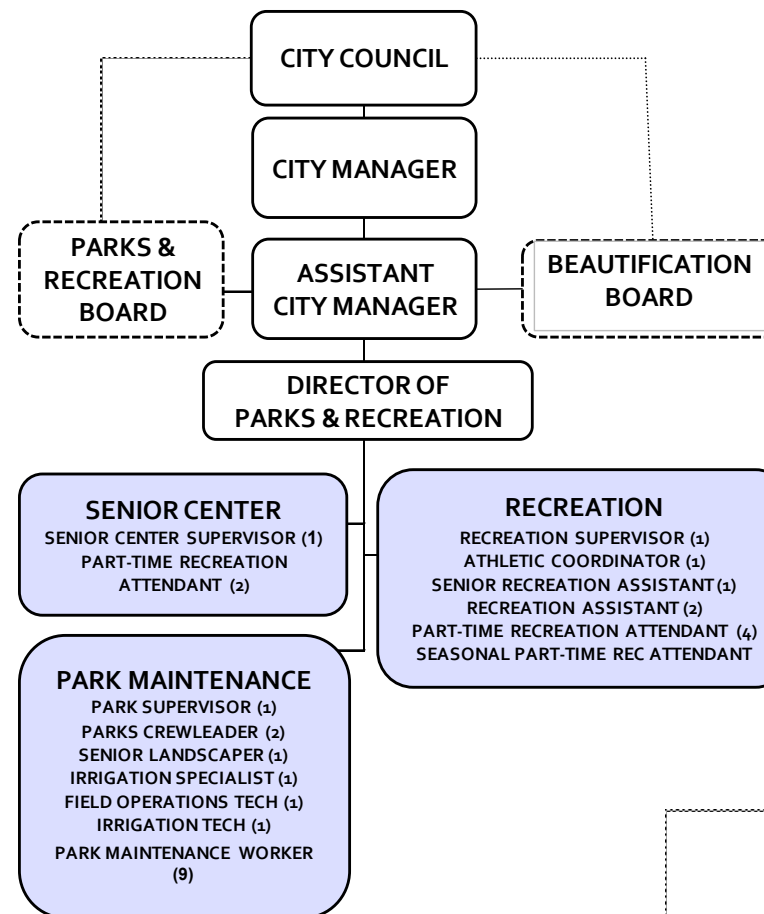
Court



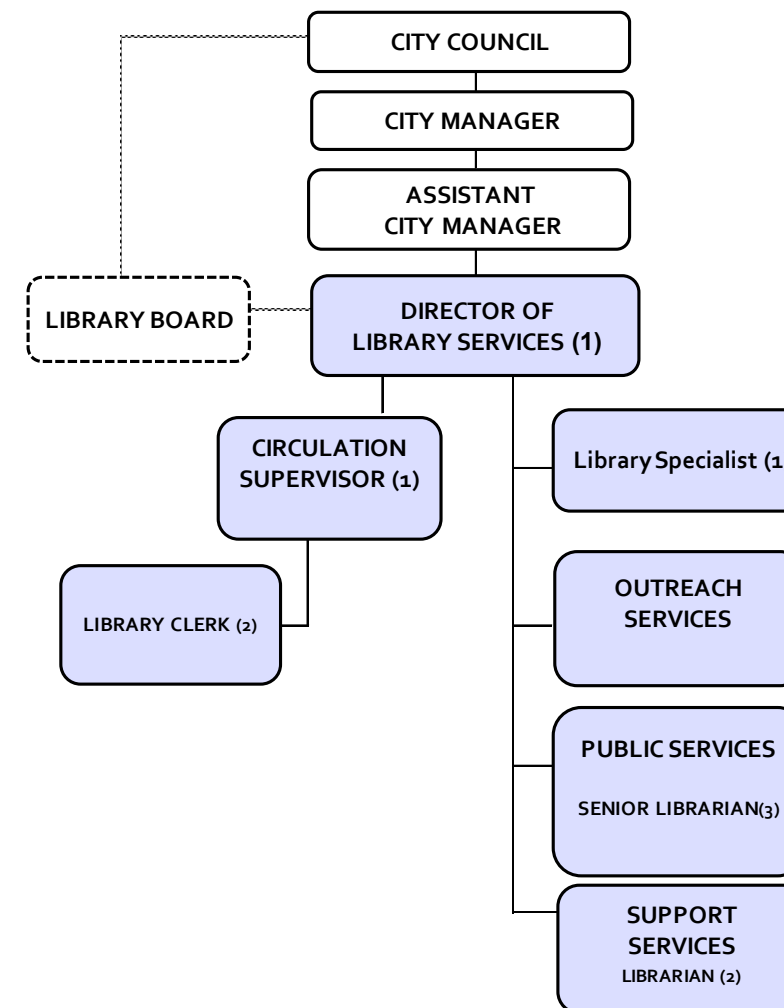
Street & Drainage



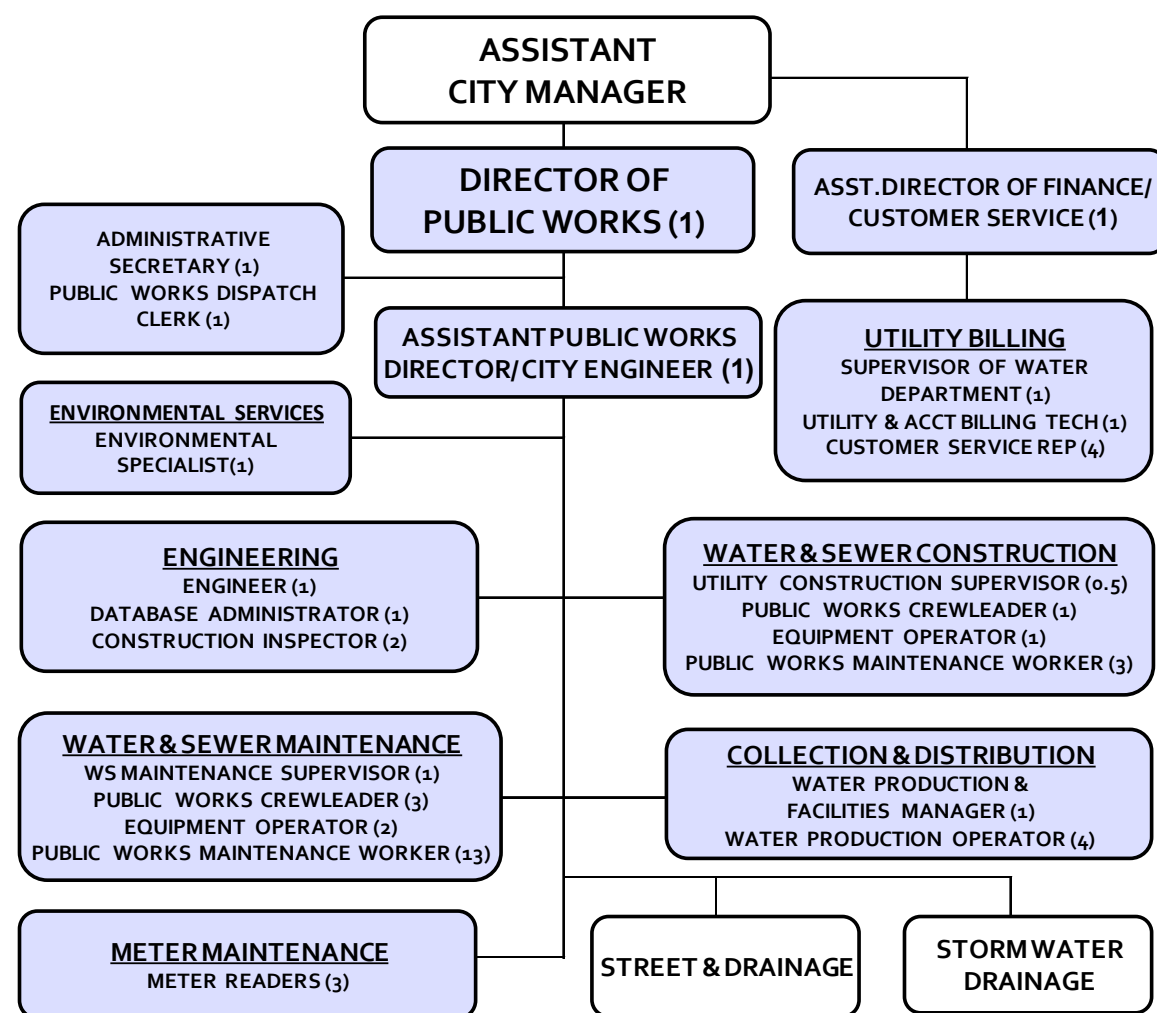
Parks & Recreation



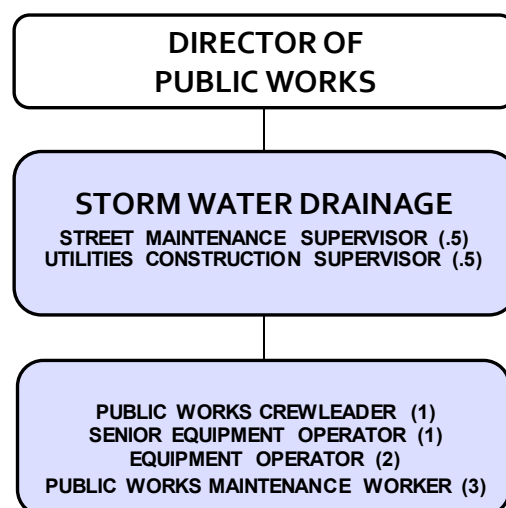
Library



Water and Sewer Fund



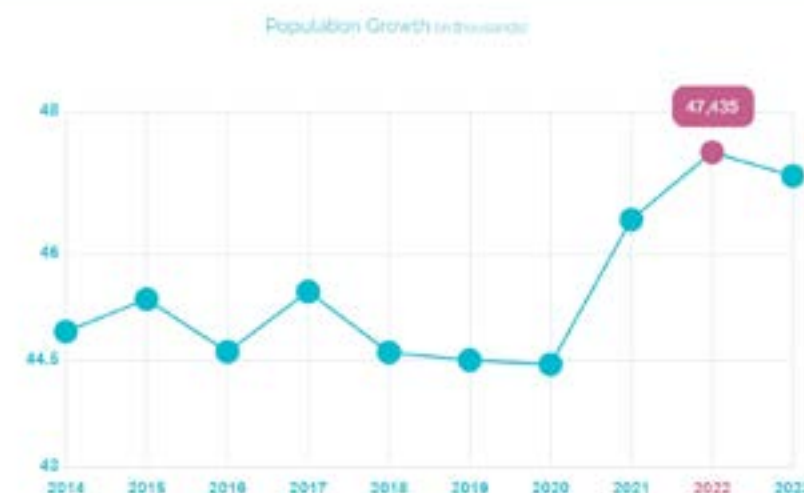
Drainage Maintenance



Community Profile

Date of Incorporation as Combined City	1950
Form of Government	Council/Manager
Area	12.4 square miles
Miles of streets	172 miles
Number of streetlights	1,730

Demographics



Educational Attainment

22.01% of the population in Haltom City have an associate's degree or higher. 77.03% have a high school degree or higher.



Income and Spending

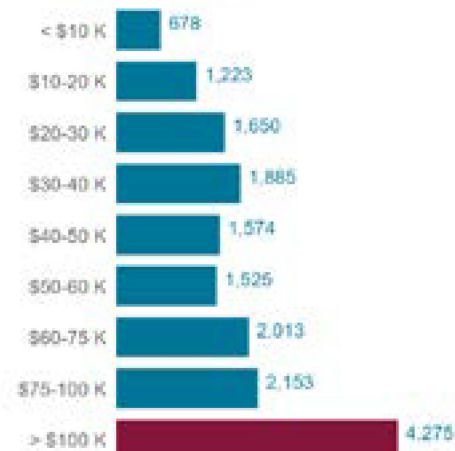
Households in Haltom City earn a median yearly income of \$59,691. 25.18% of the households earn more than the national average each year. Household expenditures average \$58,141 per year. The majority of earnings get spent on Shelter, Transportation, Food and Beverages, Health Care, and Utilities.

\$59,691

Median Household Income

- 24% less than the county
- 18% less than the state
- 21% less than the nation

Income Distribution



How do people spend most of their money?
PER HOUSEHOLD



\$58,141

Median Household Expenditure

Labor Force

Haltom City has a labor force of 25,898 people, with an unemployment rate of 3.7%.

25,898

Labor Force

3.7%

Unemployment Rate

▲ 0.4%

Unemployment Rate Change (1 year)

Talent

What are the largest job counts by occupation?



Total Employees
15,611



The work distribution of total employees in Haltom City is:

43%
Blue Collar

56%
White Collar

Total Establishments
1,888



Fire Protection



3 Fire Stations



54 Firefighters



7 Admin. Personnel



1,834 Fire Hydrants

Police Protection



1 Police Station



80 Police Officers



4 Admin. Personnel



8 Patrol unit on duty at one time



1 Library



12 Parks (240 acres) with 9 picnic areas

Bond Rating:

Moody's

Aa3

Standard & Poor's

AA-

Major Employers (2023):

<u>Name</u>	<u>Number of Employees</u>	<u>Category</u>
Birdville ISD	3,300	Education
Tyson Foods	813	Food Company
Medtronic Midas Rex	342	Manufacturing
City of Haltom City	304	Government
GST Manufacturing	216	Manufacturing
MICA Corporation	198	Contractor
Liberty Carton Company	162	Manufacturing
Unifirst	146	Medical
Falcon Steel Company	139	Manufacturing
Blackmon Mooring	127	Cleaning Service

Hospitals/Medical Centers near Haltom City:

- North Hills Hospital (about 5 miles)
- HealthSouth Rehabilitation Center (about 6 miles)
- Baylor Scott & White Health in Fort Worth (about 7 miles)
- Texas Health Harris Methodist Hospital Fort Worth (about 7 miles)
- Cook Children's Medical Center in Fort Worth (about 8 miles)

Airports certified for carrier operations nearest to Haltom City:

- Fort Worth Meacham International (about 6 miles)
- Fort Worth NAS JRB/Carswell Field (about 12 miles)
- Fort Worth Alliance (about 12 miles)
- Fort Worth Spinks Airport (about 20 miles)

Other public-use airports nearest to Haltom City:

- Saginaw (about 7 miles)
- Hicks Field (about 12 miles)
- Sycamore Strip (about 15 miles)
- Dallas/Fort Worth International Airport (about 17 miles)

Colleges/Universities with over 2000 students nearest to Haltom City:

- ATI Career Training Center (about 2 miles)
- Texas Christian University (about 9 miles)
- Southwestern Baptist Theological Seminary (about 11 miles)
- Tarrant County College (about 6 miles)
- Texas Wesleyan University (about 7 miles)
- The University of Texas at Arlington (about 11 miles)
- North Lake College (about 21 miles)
- University of Dallas (about 22 miles)
- University of North Texas (about 33 miles)



Past Mayors

1945 - 1947	Leon Rhineheart
1947 - 1953	J.C. Gunter
1953 - 1955	Virgil Goodman
1955 - 1957	Robert R. Black
1957 - 1963	J.C. Gunter
1963 - 1965	Marvin L. Ward
1965 - 1971	Virgil M. Daniels
1971 - 1984	Johnnie B. Lee
1984 - 1991	Jack O. Lewis
1991 - 1993	Charles Womack
1993 - 1995	Trae Fowler
1995 - 1999	Gary Larson
1999 - 2001	Nancy Watkins
2001 - 2006	Calvin White
2006 - 2011	Bill Landford
2011 - 2015	Richard Hutchison
2015 - 2019	David Averitt

HISTORICAL OVERVIEW

Haltom City, whose municipal boundaries include the first Tarrant County seat of Birdville, is located near the geographic center of the county. Haltom City's land area extends three to six miles northeast of downtown Fort Worth. It is surrounded on the northwest, west, and south by Fort Worth city limits; on the east by Richland Hills and North Richland Hills; and on the northeast by Watauga. It is bisected by Big and Little Fossil Creeks and borders the Trinity River flood plain on the south. The city is situated in an area which was once rolling grassland.

Established from a ranching and farming community, Haltom Village was founded in 1932 and named to honor G. W. Haltom (1872-1944), a Fort Worth jeweler whose family ranch holdings comprised much of the new area. Gradual growth was due in part to Haltom's Meadow Oaks Corporation and the bisection of the village by major new highways affording easier access to Fort Worth, northeastern Tarrant County and Dallas. Also in 1932, the routing of State Highways 10 (E. Belknap Street) and 121 one-quarter mile south of the old Birdville business district presented local business leaders with a momentous decision regarding the future of their businesses and property investments. Most businesses chose to relocate, in order to take advantage of greater convenience and accessibility for customers, increased traffic flow, and a chance to build anew.

Haltom City was originally incorporated on August 22, 1944. On July 3, 1950 Haltom City and the City of Oak Knoll consolidated under the name of Haltom City. Since 1950 the City has gradually expanded, annexing Garden of Eden, Meadow Oaks, East Ridge and, in 1955, unincorporated portions of Birdville. Haltom City elected Home Rule Charter with a city manager, mayor and council form of government on October 10, 1955.

The City purchased the complete water systems (3,975 customer accounts) serving the entire City on August 21, 1952 and has provided water and sewer services since that time. Today the city is traversed by five major roads: State Highway 121-Airport Freeway; State Highway 183-Northeast 28th Street-Midway Road; U. S. Highway 377-E Belknap

Street-Denton Highway; Loop 452-Grapevine Highway 26; and Northeast Loop 820. The historic name of Birdville is carried on in the names of two churches, a cemetery, two roads, an independent school district, and in the memories of its residents.



First encroachment into the Birdville vicinity occurred as early as the spring of 1840, when Captain Jonathan Bird and 20 three-month service Texas Rangers from Lamar and Red River Counties were sent into the frontier by General Sam Houston. Their mission was to establish a fort, make the area safe for settlement, and guard the area from Indian attacks to the north and west. Bird's Fort was situated about twelve miles southeast of Birdville and six miles north of Arlington on the north bank of the Trinity where Calloway's Lake is located. In 1841, General Edward H. Tarrant led a successful militia force against an Indian encampment at present-day Arlington in the Battle of Village Creek. Such action served notice to hostile tribes along the frontier that a peace treaty was advisable. General Houston, Indian Commissioners and several early settlers and trappers signed and witnessed a treaty at Bird's Fort on September 29, 1843, with the chiefs of nine tribes. Soon after this, the fort was abandoned. Settlements gravitated around a few homesteads, water sources and trading posts. On June 6, 1849, Camp Worth was established by General Ripley A. Arnold and his troops nine miles west of Birdville on a bluff overlooking the confluence of the West Fork and the Clear Fork of the Trinity River. Named to honor Brigadier General William Jennings Worth, the new outpost offered welcome protection to fledgling settlements around Birdville and Denton until

1853, when the troops were sent to Fort Belknap. Birdville in 1849 had an estimated fifty people in town surrounded by scattered farms and ranches. Roads radiated out to Johnson Station, Dunneville (now Grapevine), Dallas and new settlements springing up on the prairie around Fort Worth.

In an effort to obtain self-government, some one hundred area residents petitioned the State Legislature for a new county and elected temporary county officials. On December 20, 1849, the Texas Legislature created the new county, and called it Tarrant in honor of General E. H. Tarrant. Tarrant County consisted of parts of Navarro County and Peter's Colony. Birdville area resident Ed Terrell offered his log cabin for an election polling site to choose the new county seat and to elect officers who would succeed the temporary persons appointed the preceding December, 1849. The election, on August 5, 1850, was won by Birdville. Tarrant County in 1850 had a population of 599 whites and 65 slaves, and covered 877 square miles.



The permanent courthouse was never completed because in November, 1856, in a highly contested special election, Fort Worth won the county seat by a margin of three to thirteen votes (the official count varies). Jubilant Fort Worth citizens took the county records, equipment, and furniture back to Fort Worth for deposit in their own temporary courthouse. All early Tarrant County records were later lost in a courthouse fire on March 29, 1876.

Birdville, until 1856, had the Monday county court sessions and the associated commercial benefits. It also had two newspapers, the Birdville Western Express, with John J. Courtney as its editor; and The Birdville Union, with Colonel A. G. Walker as its editor. Walker killed Courtney in a shoot-out stemming from disagreements concerning the elections and states' rights regarding slavery.

Haltom City's population was reported at 107 in 1930 and at 40 with seven businesses in 1936, just four years after the business district moved south to the new location. In 1950, the population rose to 3,000 within an incorporated area of four-square miles, and in 1960 to 23,000, the result of continuing growth and annexations.



The First Tarrant County Courthouse was a wood-frame structure located in the vicinity of the present-day W.G. Thomas Coliseum. An eighty-acre tract, bounded by Walker, Carson and Broadway Streets, was donated by George Akers and William Norris in August, 1851, for the erection of county buildings. A plat of the new town drawn the same year depicts 12 city blocks, including a public square. Bonds valued at \$17,000 were issued to insure completion of the construction work by W. S. Suggs and others. Bricks were collected and a foundation excavated. The first annual jury list drawn up at Birdville's temporary courthouse in 1855 by District Clerk William Quayle showed 280 men qualified to serve.



Haltom City continued to grow through the 1960's and the City's population reached 28,000 by 1970. Growth during the 1970's was more modest as developments to the east around the Dallas-Fort Worth airport drew residential and commercial development.

Haltom City was rediscovered as a place to live in the 1980's. Despite the recession of the early 1980's and the real estate bust of the late 1980's Haltom City grew from 29,000 in 1980 to nearly 33,000 in 1990. The north end of town, north of Loop 820 became a focal point of real development in the 1990's and the population in the City climbed to 39,000 in 2000.

Today the City is home to an estimated 43,168 residents and some 3,468 businesses. Estimates by demographic experts are that the City is 88% developed and should achieve build-out prior to 2030. The population at build out is estimated to reach 44,000.

The composition of the population has changed markedly over the years. For much of its early history Haltom City was primarily white. Since the more recent growth spurt of the past 25 years the demographics have changed. The 2010 Census indicates Hispanics make up 39% of the population and Asians another 8%. African-Americans comprised 4% of the population and whites 47%.

City is the Sara Lee (Hillshire Brands) plant responsible for the State Fair Corn dogs and Medtronic, a major medical supplier. Today, Haltom City is the location of a rapidly growing Asian community and a vibrant Asian commercial district, which is redeveloping Belknap Street on the south side of Haltom City.

Haltom City, by virtue of its strategic location in Tarrant County, is attractive for new development and redevelopment. The City created the Haltom City Economic Development Corporation in 1995 in order to provide for cultural, recreational and economic opportunities. The City was also a founding member of the Northeast Tarrant County Chamber of Commerce in 1968. The Chamber, located in Haltom City, works for business development in Haltom City, North Richland Hills, Richland Hills and Watauga.

In 2006 the City engaged a firm to assist in the creation of a redevelopment plan for the Belknap Street Business Corridor. This community focused effort will include participation by businesses along Belknap as well as nearby residents in order to develop a vision for a revitalized business sector.

The master plan was completed during 2007 and continued through review by Boards, Commissions and the City Council during 2008. The plan is now a component of the City's 2009 Comprehensive Land Use Plan (CLUP). In FY2013 the realignment of the intersection of Belknap and Denton Highway will enhance the traffic patterns in the corridor and create new redevelopment opportunities.

The long-awaited expansion of Loop 820 presents for Haltom City a unique opportunity for new development in the last large open space in the City has completed in FY2017. Improved access from the widening project will make the property on both the north and side sides of the highway attractive for development. Business campuses are envisioned for the area along with a possible town center. New exciting additions to the Loop 820 corridor include High Pointe Development, Grand on Beach, Haltom City Business Park and two Marriott Flag Hotels.

CURRENT BOARDS AND COMMISSIONS

Approximately 86 volunteers serve on 14 boards and commissions. These committees were created either by City Code, City Ordinance, or Resolution. The responsibilities, powers, terms of office, membership size, qualifications and meeting schedules vary for each board and commission.

The City Council seeks nominations of citizens interested in serving as vacancies arise. Information regarding the duties and responsibilities of the boards and commissions and how to apply for a position on a board or commission can be obtained through the City Secretary's Office.

ANIMAL ADVISORY COMMITTEE

The purpose is to assist the city in complying with the requirements of V.T.C.A., Health and Safety Code Ch. 823, which regulates the operation of local government animal shelters. The Animal Advisory Committee consists of five members nominated and appointed by the city council at large. One member is a licensed veterinarian, one member a municipal official, one member represents an animal welfare organization, one member has duties that include the daily operation of an animal shelter, and the fifth member is a citizen of the city. The committee holds meetings at least three times a year.

ADVISORY BEAUTIFICATION AND REVITALIZATION BOARD

The purpose of this board is to confer with council and staff and to assist in the development and execution of beautification, cleanliness, and revitalization programs within the city and to encourage participation in an ongoing effort. The responsibility of the board is to communicate with the residents of the city various means in which to improve the city's image through methods and projects presented and developed by the board. There are 8 members and the board meets on the third Monday of each month at 7 p.m. in City Hall.

CIVIL SERVICE COMMISSION

The Civil Service Commission consists of three citizens who meet specific criteria in their years of residency, age, and prior elective office service. The members are directed to administer the civil service ordinance and when sitting as a board of appeals for a suspended or aggrieved employee, they are to conduct such hearing fairly and impartially and are to render a fair and just decision, considering only the evidence presented before them in such hearing. Members are considered to be officers of the City of Haltom City, are appointed by the Mayor for three-year terms, and the Commission meets as needed.

CRIME CONTROL AND PREVENTION DISTRICT

The major purpose of the Crime Control and Prevention District Board is to combat, reduce, and prevent crime within Haltom City. The CCPD administers the expenditures of the ¼ cent crime tax that was approved by the voters in 1995. The board is also responsible for assembling a budget for each fiscal year. Resolution No. R-2006-002-01 removed the membership of the City Council as the Board of Directors and allows citizens of Haltom City to be appointed by the City Council. Members are considered to be officers of the City of Haltom City.

CITIZENS BOND ADVISORY COMMITTEE

The Committee serves in an advisory capacity to assist the City Council in determining what specific projects serve in the best interest of the community for the spending of bond election funds. The committee is not a standing board or commission and is active when activated by the Council for a potential bond program. The board consists of eight members and is appointed by the Council members for an individual bond program.

FIRE SERVICES BOARD

The purpose is to improve fire safety by providing information and giving direction to the community through fire safety programs and education. The board consists of eight citizens of the city and meets the third Tuesday of each month at 6:00 p.m. at the Central Fire Station.

HOUSING AUTHORITY

The Housing Authority is responsible for the administration of Federal Public Housing in the City of Haltom City and each member is appointed by the Mayor. The board meets on an as needed basis.

LIBRARY BOARD

The purpose of the Library Board is to confer with the city council and the administrative staff of the city and

Assist in the development of public library services in the city. The board consists of eight citizens of the city and is an advisory board. It reviews and comments on the annual operating budget and capital improvement requests. The board meets the fourth Tuesday of each month at the Library Board Meeting Room at 6 p.m.

PARK AND RECREATIONAL BOARD

The board makes studies and project plans for the improvement and acquisition of public park and open spaces with a view to its development and extension, recommends to council recreation programs for all segments of the population, and acts with and assists other municipal boards in formulating proper plans for municipal park and open space development. The board consists of eight citizens and meets the first Tuesday of each month at 6 p.m. at the Recreation Center.

PLANNING AND ZONING COMMISSION

The purpose is to consider plats, hold public meetings on zoning and rezoning, and make recommendations to Council. The P & Z acts as an advisory board and has such duties and powers as specified by the laws of the State of Texas, the Charter, and the Ordinances of the City. The Commission consists of 7 regular members and two alternate members and meets the second and fourth Tuesday of each month at 7 p.m. in City Hall.

SIGN BOARD OF APPEALS

The purpose of the Sign Board of Appeals is to grant variances from size, spacing, height, set-back, location and other requirements of the ordinance, both as to off-premises and on-premises signs. Members of the Zoning Board of Adjustments serve on this board and it meets on an as-needed basis.

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment hears and decides cases where it is alleged there is an error in any requirement, decision, or determination made by the Zoning Ordinance or the Building Official in the enforcement of the ordinances and has the power to establish public notice and hearing to alter previous action in such matters. The ZBA consists of 8 regular members and 1 alternate member. The alternate serves in the absence of a regular member when requested by the Chairman. The board meets the second and fourth Tuesday of each month at 5:30 p.m. in City Hall. This board also serves as the Hearings Board and the Sign Board of Appeals.

ACRONYMS AND ABBREVIATIONS

The following acronyms and abbreviations are used throughout the budget document:

BISD – Birdville Independent School District
 B.O.D. – Biological Oxygen Demand
 CAD/RMS – Computer Aided Dispatch / Record Management System
 CAFR – Comprehensive Annual Financial Report
 CART – Child Abduction Response Team
 CCPD – Crime Control & Prevention District.
 CDBG – Community Development Block Grant
 CD-ROM – Compact Disc - Read Only Memory
 CIP – Capital Improvement Plan
 CLUP – Comprehensive Land Use Plan
 CO or C.O. – Certificate of Obligation
 CVC – Crime Victim Coordinator
 DWI – Driving While Intoxicated
 EDC – Haltom City Economic Development Corporation
 EOY – End of Year
 EMS – Emergency Medical Service
 EPA – United States Environmental Protection Agency
 FEMA – Federal Emergency Management Agency
 FT – Full Time
 FY – Fiscal Year
 GAAP – Generally Accepted Accounting Policies
 GASB – Governmental Accounting Standards Board
 GFOA – Government Finance Officers Association
 GFOAT – Government Finance Officers Association of Texas
 GPS – Global Positioning System
 HCTV – Haltom City Cable Television
 HR – Human Resources
 IT – Information Technology
 I&S – Interest and Sinking
 LLEBG – Local Law Enforcement Block Grant
 M&O – Maintenance and Operations
 NPDES – National Pollution Discharge Elimination System
 PAM – Payment Authorization Memo
 PEG – Public Education and Government
 P & Z – Planning and Zoning
 TAD – Tarrant Appraisal District
 TIF – Tax Incremental Finance
 TML – Texas Municipal League
 TMRS – Texas Municipal Retirement System
 TP&W – Texas Department of Parks and Wildlife
 TXDOT – Texas Department of Transportation
 V.T.C.S. – Vernon' Texas Civil Statutes
 W&S – Water and Sewer
 ZBA – Zoning Board of Adjustment

GLOSSARY OF KEY BUDGET TERMS

Abatement: A complete or partial cancellation of a levy imposed by the City, usually applied to tax levies, special assessments and service charges.

Account: A separate financial reporting unit for budgeting, management or accounting purposes. All budgetary transactions, whether revenue or expenditure, are recorded in accounts.
Accrual Basis of Accounting: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of the related cash flows.

Ad Valorem Tax: A tax computed from the assessed valuation of land, improvements and properties.

Amendment: In budgetary terms, a revision to the Appropriation Ordinance approved by the City Council.

Appropriation: An authorization made by the legislative body of a government that permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.

Appropriation Ordinance: The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes. Sometimes called appraised value.

Assets: Resources owned or held by that have monetary value.

Balanced Budget: The fiscal conditioned reached when reserves on hand, coupled with projected current period revenues, equals the adopted budget of expenditures or expenses.

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

Budget: The City's financial plan for a specific fiscal year that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated objectives.

Budget Calendar: A schedule of key dates or milestones that the City departments follow in the preparation, adoption and administration of the budget.

Budgetary Basis of Accounting: The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Capital Expenditure: Acquisition of property, facilities or equipment with an initial acquisition cost of \$5,000 and a useful life greater than two years (see also capital outlay).

Capital Improvement Plan: A multi-year plan for capital expenditures to be accomplished over a five-year period. It contains the list, purpose and financing of projects.

Capital Outlay: An expenditure which results in the acquisition of or addition to capital assets and meets these criteria: has a value that is over the capitalization threshold established by the City; has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; constitutes a permanent addition to the value of City assets; and does not constitute repair or maintenance (see also capital expenditure).

Capital Projects Funds: Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds.)

Capitalization Threshold: The dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. The capitalization threshold for City of Haltom City is at \$5,000.

Cash Basis of Accounting: A method of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

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

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

Debt Service Fund: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Delinquent Taxes: Taxes that remain unpaid on and after the date which a penalty for non-payment is attached.

Department: An entity within the City for the administration of specifically enumerated duties. A department head is responsible for the accomplishment of the tasks assigned and the fiscal administration of the department.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Drainage Fund: This fund was created during the FY2005 budget preparation process in order to generate revenue needed to address flooding and drainage issues in Halton City. Projects have been undertaken and studies conducted on the Big Fossil Creek, the required National Pollution Discharge Elimination System (NPDES), Halton Pond and Solona Drive.

Enterprise Fund: A proprietary fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenses. Enterprise funds in Halton City are established for water and sewer service and drainage utility.

Expenditures: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services received.

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Halton City has specified October 1 to September 30 as its fiscal year.

Fund: A fully self-contained accounting entity used for measuring the operating activities of a standalone operational unit of the City.

Fund Balance: The difference between assets and liabilities reported in a governmental fund.

General Fund: The General Fund accounts for many of the financial resources of the government. General Fund revenues include taxes, franchise fees, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, administration, park and recreation, libraries, streets, and building maintenance.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings and improvements. The repayment of these bonds is usually made from the general revenues of the entity. These bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Governmental Funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g. parks, sidewalks).

Internal Service Fund: A fund used to account for the financing of goods and services provided by one City department or cost center to other department, on a cost-reimbursement basis.

Interfund Transfers: Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Interest and Sinking (I&S): That portion of the property tax rate and subsequent property tax revenue appropriated to the retirement of principal and interest on bonded debt.

Legal Debt Margin: The excess of the amount of debt legally authorized over the amount of debt outstanding.

Liabilities: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded, at some future date.

Maintenance and Operation (M&O): That portion of the property tax rate and subsequent property tax revenue appropriated to the financing of general government operations within the General Fund.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

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

Operating Fund: The City classifies General and Enterprise Funds as Operating Funds.

Payment in Lieu of Taxes: A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of the department.

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

Proprietary Funds: Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

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