

*City of Keller, Texas*  
**FY 2023-2024 ADOPTED BUDGET**





***Keller is located approximately 15 miles from Fort Worth and 30 miles from Dallas. Located in the heart of the Dallas Fort Worth Metroplex, Keller is 9 miles from the Dallas/Fort Worth International Airport and 5 miles from Fort Worth Alliance Airport. Keller city limits encompasses approximately 19 square miles, and is traversed by several major traffic corridors including U.S. Highway 377 and Texas Farm-to-Market Road 1709. In addition, Interstate Highway 35W, Interstate Highway 820, State Highway 170, and State Highway 114 are also major highway corridors within easy access to Keller citizens.***

Mary Louise Nicholson  
County Clerk

by ngorena

As required by Section 102.007 of the Local Government Code, the City of Keller is providing the following statement on this cover page of its adopted budget:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$166,466 which is a 0.7 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this is \$297,321.

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

FOR: Mayor Armin Mizani, Mayor Pro Tem Ross McMullin, Shannon Dubberly, Sean Hicks, Jessica Juarez, Tag Green, Chris Whatley

AGAINST: None

PRESENT and not voting: None

ABSENT: None

The Adopted Budget is based upon a tax rate of \$0.31200 per \$100 of valuation which is 12.00% lower than the FY 2022-23 tax rate. Below is a breakdown of tax rates and changes from FY 2020-21 to FY 2023-24.

| Tax Rate<br>(Per \$100) | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 |
|-------------------------|------------|------------|------------|------------|
| Adopted                 | \$0.39500  | \$0.39500  | \$0.35450  | \$0.31200  |
| No New Revenue          | \$0.417588 | \$0.40622  | \$0.36028  | \$0.31977  |
| Voter-Approval          | \$0.416278 | \$0.40626  | \$0.37456  | \$0.33245  |
| Homestead<br>Exemption  | 14%        | 20%        | 20%        | 20%        |



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# CITY OF KELLER, TEXAS

## ANNUAL BUDGET

October 1, 2023 - September 30, 2024



**Armin Mizani**  
*Mayor*



**Ross McMullin**  
*Mayor Pro Tem*



**Shannon Dubberly**  
*Place 1*



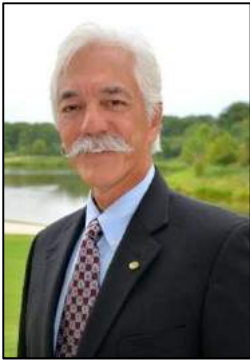
**Sean Hicks**  
*Place 2*



**Jessica Juarez**  
*Place 3*



**Tag Green**  
*Place 4*



**Chris Whatley**  
*Place 5*

---

**MARK HAFNER**  
**CITY MANAGER**

**AARON RECTOR**  
**DIRECTOR OF**  
**ADMINISTRATIVE SERVICES**



# Path to Excellence IS PAVED WITH...

## OUR VISION

Keller is Texas's premier family-friendly community in which to live, work and play. We will face the issues of tomorrow while preserving our unique character.

## MISSION

We commit to preserving a safe, informed and vibrant community of quality neighborhoods, thriving businesses and natural beauty by setting the standard for engagement, collaboration, service and innovation.

## & CORE VALUES

### Excellence

*Commit to exceptional service and continuous improvement.*

### Integrity

*Earn the public's trust with every decision and action.*

### Service

*Work with consideration and compassion in service of others.*

### Creativity

*Foster, inspire and empower innovation.*

### Communication

*Deliver open, engaged and responsive public service.*

## Financial Accountability and Stewardship

by optimizing and leveraging existing resources, adhering to best practices, identifying new partnerships and preserving transparency.

## Community

by supporting a robust parks and recreation system, library, and public arts program that provide events and programming for all ages and interests.

## Safety and Security

by partnering with the community on public safety efforts, training on the latest methods and technology, and serving with empathy and enthusiasm.

## Economic Development

by attracting and retaining quality commercial developments that increase our residents' property value and improve their quality of life.

## Mobility and Infrastructure

by planning, constructing and maintaining efficient roads, pedestrian pathways, and water, wastewater and stormwater systems.

## Quality Services

by engaging the community, exceeding their expectations, and promoting a culture of ongoing education, training and excellence.

*Big-City Comforts, Small-Town Charm*



## OUR GOALS

Elevate Family Life

1

Attract Vibrant Development

2

Demonstrate Fiscal Discipline

3

Improve & Maintain Sound Infrastructure

4

Put People First

5

Expand Citizen Engagement

6

### OUR VISION

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### OUR CORE VALUES

Excellence  
Integrity  
Service  
Creativity  
Communication

## OUR STRATEGY

- 1.1 – Establish the Keller Sports Park (KSP) as a premier destination
- 1.2 – Expand and maintain the city's trail system to provide continuous connectivity of the parks system
- 1.3 – Continue to invest in excellent public safety services
- 1.4 – Create family-centric environments
- 1.5 – Continue supporting quality of life through excellent events and festivals
- 1.6 – Strengthen youth programs in partnership with schools and youth organizations
- 2.1 – Maintain momentum of Old Town Keller by supporting organic growth consistent with Council's vision for the area
- 2.2 – Identify and attract potential development projects
- 2.3 – Attract experiential businesses to Keller, including sit-down restaurants
- 2.4 – Continue improving primary commercial corridors
- 2.5 – Review and update the incentive policy to promote economic development
- 3.1 – Maintain conservative budgets that prioritize spending where it matters most
- 3.2 – Strive to ensure Keller's taxpayers do not pay more city tax dollars on a year-to-year basis
- 3.3 – Protect taxpayers' interests
- 4.1 – Expand the sidewalk and trail network
- 4.2 – Continue investment in street maintenance
- 4.3 – Develop and maintain comprehensive infrastructure plans emphasizing connectivity
- 4.4 – Leverage partnerships with the state, county, and private sector
- 4.5 – Continue to explore and implement reasonable water conservation measures to protect a sustainable water supply
- 5.1 – Establish, measure and monitor high standards of customer service
- 5.2 – Establish clear performance expectations, allowing for flexibility, and hold ourselves accountable
- 5.3 – Recruit, recognize and reward quality city staff
- 5.4 – Identify and support partnerships that address the challenges of mental health
- 6.1 – Develop digital solutions to increase citizen access to information and programs
- 6.2 – Maintain and expand resident educational and engagement programs
- 6.3 – Identify and host in-person events that create opportunities for staff to connect with residents



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**DISTINGUISHED BUDGET PRESENTATION AWARD**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

**PRESENTED TO**

**City of Keller  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morill*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Keller for its annual budget for the fiscal year beginning October 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. Additional Detail regarding the award and criteria can be found at the GFOA website - <http://www.gfoa.org/budgetaward>. This award is valid for a period of one year only. The City of Keller believes the current budget document continues to conform to program requirements and will be submitting it to GFOA to determine its eligibility for another award.



## PRINCIPAL OFFICIALS

September 2023

### ELECTED OFFICIALS

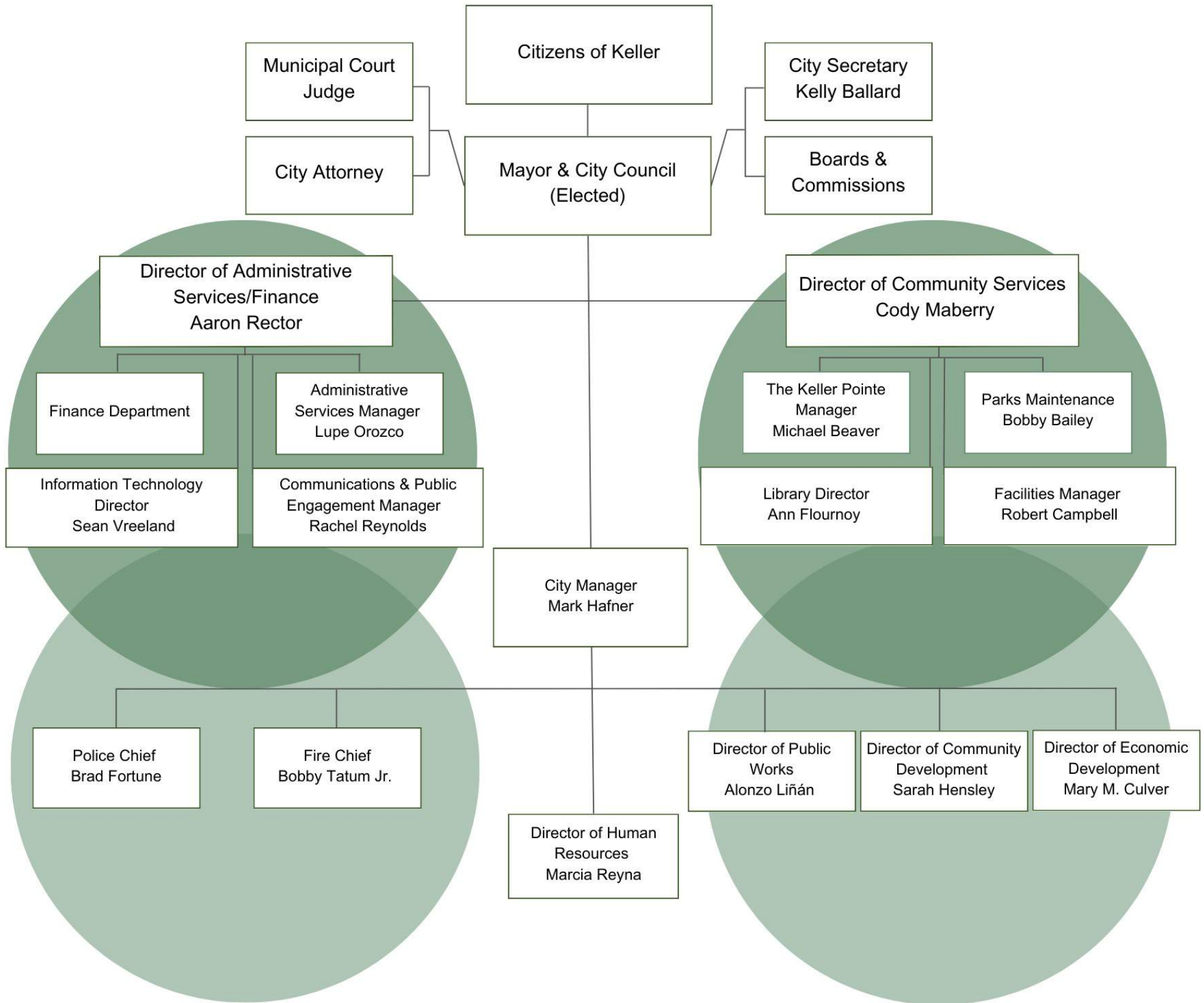
| <i><b>Position</b></i> | <i><b>Incumbent</b></i> | <i><b>Elected</b></i> | <i><b>Term Expires</b></i> |
|------------------------|-------------------------|-----------------------|----------------------------|
| Mayor                  | Armin Mizani            | May 2023              | 2026                       |
| Mayor Pro Tem          | Ross McMullin           | May 2023              | 2026                       |
| Council, Place 1       | Shannon Dubberly        | May 2021              | 2024                       |
| Council, Place 2       | Sean Hicks              | May 2021              | 2024                       |
| Council, Place 3       | Jessica Juarez          | May 2022              | 2025                       |
| Council, Place 4       | Tag Green               | May 2022              | 2025                       |
| Council, Place 5       | Chris Whatley           | May 2023              | 2026                       |

### APPOINTED OFFICIALS

|   |                 |
|---|-----------------|
| City Manager.....                                 | Mark Hafner     |
| City Secretary.....                               | Kelly Ballard   |
| Director of Community Services .....              | Cody Maberry    |
| Director of Administrative Services/Finance ..... | Aaron Rector    |
| Director of Economic Development .....            | Mary Culver     |
| Fire Chief.....                                   | Bobby Tatum Jr. |
| Police Chief.....                                 | Brad G. Fortune |
| Public Works Director.....                        | Alonzo Liñán    |
| Community Development Director .....              | Sarah Hensley   |
| Library Director.....                             | Ann Flournoy    |
| Director of Human Resources.....                  | Marcia Reyna    |
| Information Technology Director.....              | Sean Vreeland   |

### FINANCE DEPARTMENT

|   |                  |
|---|------------------|
| Director of Administrative Services/Finance ..... | Aaron Rector     |
| Assistant Director of Finance .....               | Pamela McGee     |
| Management Analyst .....                          | Jose Juarez      |
| Purchasing Agent.....                             | Jocelyn Wittrock |
| Senior Accountant.....                            | Violet Wangila   |
| Senior Accountant.....                            | Camie Orth       |
| Accountant .....                                  | Crystal McNeil   |
| Accountant .....                                  | Jonathan Dawson  |
| Accounts Payable Technician.....                  | Jessica Chenault |





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Sept. 19, 2023

To the Honorable Mayor Mizani and Members of the City Council

**Re: *The Annual Budget for Fiscal Year 2023-24***

It is my privilege to present the FY 2023-24 Adopted Budget. This budget represents months of hard work from your budget team and department directors and continues our tradition of conservative fiscal management paired with a commitment to our core values of excellence, integrity, service, creativity and communication. As always, we remain focused on exploring new opportunities to provide high levels of service to our citizens in an innovative and resourceful manner.

In pursuit of continually honing and improving the city's services, City Council held a Strategic Planning Workshop in March 2023 to revisit the five overall community goals that were first discussed at the Strategic Planning workshop held in March 2021. This workshop resulted in six community goals and an updated Strategy Map for the City of Keller. These six goals are:

1. Elevate Family Life
2. Attract Vibrant Development
3. Demonstrate Fiscal Discipline
4. Improve & Maintain Sound Infrastructure
5. Put People First
6. Expand Citizen Engagement

These goals — and the strategies and initiatives established by City Council to achieve them — were integral to crafting the FY 2023-24 Adopted Budget, helping ensure that it meets council's vision for delivering excellent quality of life and safety to our citizens while mitigating their property value increases through maintaining a low tax rate and maximum homestead exemption.

The goals were also reaffirmed this year through a community survey completed by 2,015 residents, providing a 97.8% confidence level. According to survey results, residents are highly satisfied with the city overall and believe we are headed in the right direction. We do not take those results for granted, however. Our citizens' trust and confidence must be earned each year with each project and throughout each day as we work to keep Keller Texas's Most Family-Friendly City.

I believe this budget reflects the vision of the City Council as discussed at the March 2023 Strategic Workshop and adopted at the Aug. 1, 2023 meeting, and this memo outlines the

connection between this year's adopted budget, leadership's strategies and the desires of our citizens shared in this year's survey.

### **Goal 1: Elevate Family Life**

#### **Strategy 1.1: Establish the Keller Sports Park as a Premier Destination**

During FY 2020-21, City Council created a Keller Sports Park Task Force with participants from City Council, the Parks and Recreation Board, and representatives from the park's participating leagues and user groups. Together, this task force reviewed the Keller Sports Park Master Plan and proposed updates to transform it into a premier destination, addressing current and future sporting needs.

Recommendations made by the Keller Sports Park Task Force were presented to City Council in March 2022, and the council approved a design contract that evening with architectural and engineering design firm Parkhill. As part of the design process, Parkhill staff conducted an in-depth analysis of the site and the history of Keller. The resulting design concept centers on sports nostalgia and incorporates Keller's past to create a memorable, family-friendly experience. The final designs and plans should soon be completed and approved by council, so we anticipate that construction will begin in FY 2023-24.

Annual debt obligations for the Keller Development Corporation, which allocates the 1/2-cent of sales tax revenue dedicated to parks capital projects, will drop from approximately \$1.6 million to \$250,000 in FY 2023-24. With this opportunity on the horizon, we anticipate a new debt issuance of about \$27 million related to the proposed sports park improvements this fiscal year.

Additionally, the KDC's FY 2023-24 budget includes \$750,000 for the design and construction of a splash pad at the Keller Sports Park, \$300,000 for playground replacements at the Keller Sports Park, and \$13,000 for the replacement of a 16-year-old utility vehicle utilized by the Parks crew.

Looking back at FY 2022-23, the Adopted Budget included \$100,000 to craft a new concept plan for the development of Northeast Park. The 43-acre property sits along Ottinger Road between Melody Lane and Knox Road and is the city's largest piece of entirely undeveloped parkland. After deliberation by council and with improvements to the Keller Sports Park on the horizon, it was determined that the Northeast Park property should remain undeveloped for now.

#### **Strategy 1.2: Expand and Maintain the City's Trail System to Provide Continuous Connectivity of the Parks System**

Keller continues to be recognized for its award-winning parks and recreation amenities, including the trail system. As part of the community survey released in 2023, we asked how residents felt about the best ways tax dollars should be used to develop and maintain Keller. Survey results

revealed that the city's trail system is among the most popular amenities in town, and its continued expansion is residents' second-highest investment priority.

With this knowledge, the Keller Development Corporation has budgeted \$750,000 in FY 2023-24 for trail system expansion to better connect the city's parks so residents can gain greater use and enjoyment of our 340 acres of developed parkland. The Parks and Recreation Board is currently identifying which trail segment they would like to design next. Compared to prior years, the allocation for trail system expansion in FY 2023-24 is noticeably larger. This is a result of our decision to pause parking lot improvements at the Keller Sports Park until the upcoming renovation is complete.

The five-year Capital Improvements Plan proposes \$3.2 million in trail construction from FY 2022-23 through FY 2027-28; the FY 2024-2025 budget earmarks a more standard \$400,000 for trail construction and out-years grow that number by \$50,000 annually.

### **Strategy 1.3: Continue to Invest in Excellent Public Safety Services**

#### *Police*

Keller regularly earns a spot among the 50 Safest Cities in Texas — and the 100 Safest Cities in America — and the Keller Police Department was the first agency in Texas to achieve both national and state accreditation. The department earned its most recent Accreditation with Excellence from the Commission on Accreditation for Law Enforcement Agencies in 2022. The same is true of our NETCOM 911 team; after becoming the first regional dispatch in Texas to earn national accreditation from CALEA in 2018, our dispatchers were also re-accredited in 2022.

During FY 2022-23, the Keller Police Department added another School Resource Officer position, which is paid by the Town of Westlake. The department also reclassified an existing School Resource Officer position from part-time to full-time. The additional SROs bring the total number to five full-time positions, providing better availability to the schools within our city limits and those of our partner city. Also added mid-year in FY 2022-23 to the Police Department was a detention officer position.

Moving into FY 2023-24, the police department proposes adding another detention officer. The funding for this position will be split between the City of Keller and our partner cities, with a city commitment of \$45,405. By adding the two detention officer positions, Keller's jail will be able to operate more efficiently, allowing our officers and those of our partner agencies to expedite the intake process and get back to patrolling our neighborhoods.

The department also remains on the cutting edge of regionalization, finding cost savings and improved service through working with our surrounding communities. Regionalizing 911 dispatch, detention services and animal services with our area partners will offset the total cost of police services by \$3.9 million in annual revenue this year.

## *Fire & EMS*

In 2016, the Keller Fire Department became the seventh fire department in the state and the first in Tarrant County to earn status as a Recognized Best Practices Fire Department by the Texas Fire Chiefs Association. The team's EMS capabilities continue to be recognized as well by area hospital partners and the American Heart Association.

In October 2022, Keller hired Chief Bobby J. Tatum Jr. to fill the vacant fire chief position that opened after the city's interlocal agreement with the Town of Westlake was allowed to expire. Looking toward FY 2023-24 and beyond, the Keller Fire Department will work with a consultant to update its community-centered strategic plan. This plan is intended to guide the progress of the entire department toward common goals and objectives and will serve as a three- to five-year work plan. This plan will give fire staff a forum to voice their thoughts on the department's future and enhance the relationship between KFD and the community by identifying, addressing, and incorporating community concerns and service delivery expectations.

### **Strategy 1.4: Create Family-Centric Environments**

While creating family-centric environments is not exclusive to Parks and Recreation spaces, a number of the department's ongoing projects and upcoming plans will put this goal into action. The FY 2023-24 KDC sets aside \$300,000 for two park playgrounds at the Keller Sports Park, replacing structures that are 20 and 25 years old. These projects will provide Keller families with fun places to play and peace of mind knowing equipment is safe and well maintained. The playground projects are part of a commitment to replace at least one playground in the city annually, which will combine for a \$1.2 million investment in playground upgrades between FY 2019-20 and FY 2027-28.

In July 2021, City Council approved a nearly \$3 million construction bid for Overton Ridge Park. That park, which opened in FY 2022-23, features an all-inclusive playground with nearby parking and restroom facilities, 10-foot trails that connect the trail system from Huxley Street to Roanoke Road, a landscaped hilltop seating area with custom shade structures and a pavilion. The Keller Development Corporation funded this project in FY 2018-19, and it is the first fully developed park in North Keller.

In early 2022, we also celebrated the grand opening of the new Keller Senior Activities Center. The building provides approximately 21,200 square feet of fitness, education and socialization space — about five times the size of the old facility. This has allowed staff to expand programs, classes, and events while offering permanent space for conversation and social activities. During FY 2022-23, staff was tasked with monitoring the new facility to determine the potential for extended hours of operation and increased personnel. That effort determined a need for more personnel to better serve member demands. In response, the FY 2023-24 budget includes the reallocation of a recreation manager full-time equivalent position (1 FTE) to fund a member services assistant (1 FTE) and two customer service technicians (0.48 FTE) at the KSAC.

### **Strategy 1.5: Continue Supporting Quality of Life through Excellent Events and Festivals**

From Holly Days and Keller Summer Nights to our newest and most popular annual event, Keller Lights, the Keller Parks & Recreation Department hosts over 30 special events each year attended by tens of thousands of residents and visitors. This year, an additional \$30,000 has been budgeted for a total of \$80,000 to support the city's award-winning event lineup and allow staff to consider other additions to the special event calendar throughout the year.

## **Goal 2: Attract Vibrant Development**

### **Strategy 2.1: Maintain Momentum of Old Town Keller by Supporting Organic Growth Consistent with Council's Vision for the Area**

Phase I of redeveloping Old Town east of Hwy. 377 is nearing completion. This includes converting Bates Street into a festival street and installing a Pedestrian Hybrid Beacon to provide visitors safe access across Hwy. 377 on foot. The revitalization projects in Old Town have acted as a catalyst for surrounding property owners to work with city staff in improving their properties and exploring uses harmonious with the vision of Old Town Keller.

Redevelopment of Old Town will soon see the benefits of the established Tax Increment Reinvestment Zone (TIRZ) No. 2, which stretches along Hwy. 377 and includes all of the Old Town Keller zoning district. By capturing increased valuation increments from new projects like Center Stage and the redevelopment of properties along the highway corridor, money will be earmarked to pay for major infrastructure, drainage, park and other public improvements in Old Town for years to come. The tax base was established on Jan. 1, 2022 and the increment over that base will be realized in 2023. At the end of FY 2022-23, the TIRZ Board will meet to prioritize future projects.

### **Strategy 2.3: Attract Experiential Businesses to Keller, Including Sit-Down Restaurants**

A growing number of new restaurants have chosen Keller as their home. Business-friendly policies, quality of life, and exceptional city amenities have helped attract quality restaurants such as the Cajun-inspired seafood restaurant Te'Jun, Texas barbeque hotspot Outpost 36 and popular sushi destination Hush, to name a few. The attraction of these unique restaurants highlights the city's recognition by various publications as an up-and-coming dining destination. City staff will continue to promote Keller's strengths to identify and target experiential businesses consistent with the vision of Keller residents.

### **Strategy 2.4: Continue Improving Primary Commercial Corridors**

Redevelopment of existing commercial corridors will become increasingly important to growing Keller's commercial tax base as we reach our community's natural buildout. The Tax Increment

Reinvestment Zone No. 2 referenced above is expected to generate increased interest from developers seeking opportunities in pedestrian-oriented districts in both Old Town and north along Hwy. 377, where the Center Stage development is under construction.

Enhancements along the South Main Street corridor, utilizing the TxDOT Green Ribbon Program, will further the city's revitalization efforts in creating a cohesive Old Town district. The project, which includes native Texas plantings and decorative hardscapes, is aimed at beautifying the area and renewing commercial interest along Main Street. The city hopes to continue utilizing the Green Ribbon program to improve other commercial corridors in the city, including North Main Street and Keller Parkway.

As estimated, Keller saw around \$15 million in construction activity during Fiscal Year 2022-23, with another \$2 million expected to finish up by the end of the year. Although there has been a significant decline in construction activity, with Center Stage and Keller ISD accounting for a large portion within the past few years, we expect increased interest in the undeveloped properties along the Hwy. 377 corridor due to the increased traffic generated by the Center Stage project, revitalization of Old Town Keller and improvements to be determined within TIRZ No. 2.

#### **Strategy 2.5: Review and Update the Incentive Policy to Promote Economic Development**

City Council approved an update to the Façade Improvement Grant Policy in June 2021 and to the Comprehensive Incentive Policy in January 2022. These updates demonstrate the city's commitment to attracting desirable businesses and development. This policy update has equipped the city to prioritize the attraction of businesses that fulfill Strategy 2.3, such as KCS Hospitality Group, which will include three unique restaurants surrounding the community lawn of the Center Stage development, ensuring the best experience for customers. The policy also prioritizes development within TIRZ No. 2. City Council has approved two incentive agreements under the new policy, both of which are located in this high-priority geographic area. Prioritizing new development in TIRZ No. 2 also supports Strategy 2.1, as this area's new ad valorem revenue will fund improvements in Old Town Keller.

In FY 2022-23, the first effects of the Façade Improvement Grant Policy update were realized, as the program received a record number of applicants. Year to date, \$40,000 in awarded grants have been approved by City Council, contributing to over \$100,000 of private investment to improve commercial building facades. City staff will continue to review this policy and recommend any updates to maintain the momentum gained in encouraging private investment to revitalize older commercial buildings within the city.

### **Goal 3: Demonstrate Fiscal Discipline**

#### **Strategy 3.1: Maintain Conservative Budgets that Prioritize Spending Where it Matters Most**

The total FY 2023-24 Adopted Operating Revenue Budget is \$102,766,933, an increase of \$4,570,706 or 4.7% from the current budget, and the expenditure budget is \$109,204,129 — an increase of \$506,040 or 0.47%. Given rising inflation, supply-chain disruptions and high fuel costs, the increase of only 0.47% in expenditures for FY 2023-24 compared to FY 2022-23 speaks to the conservative spending approach embraced by staff and City Council.

The budget changes to the two major operating funds are briefly discussed below, and a more detailed discussion of all fund changes can be found in the Statistical Analysis section of the budget.

#### *General Fund*

The adopted General Fund budget is \$44,350,725, a decrease of \$2,158,962 compared to the current year. However, excluding one-time expenditures in both years, this year's General Fund budget represents an increase of \$1,667,267, or 4.2%, from FY 2022-23. Included in the General Fund are proposed one-time expenditures totaling \$2,666,971. Significant one-time expenditures include \$700,000 for pavement markings, \$580,000 for Old Town Keller East reconstruction, \$512,500 for Mt. Gilead Road reconstruction, \$240,000 for a replacement dump truck, and \$200,000 for signal modifications. Cash funding one-time projects in the General Fund allows the city to meet current service demands, including capital maintenance needs, without issuing debt.

Another significant change to ongoing expenditures is related to personnel, with compensation increases, new positions and reorganizations accounting for \$1,191,632. Personnel changes are also discussed under Goal 5.

#### *Water and Wastewater*

The adopted Water and Wastewater Fund budget shows a decrease of \$617,161, or 2%, compared to FY 2022-23. That total includes contracts for water purchases from the City of Fort Worth and wastewater treatment and collection services from the Trinity River Authority. These two contracts combined total \$14,597,857 — 48.8% of the Water and Wastewater Fund budget.

Both contracts will change in FY 2023-24, which will be reflected in the pass-thru portion of customers' rates. The adopted budget and pass-thru rates reflect a 4% decrease from Fort Worth and a 14.5% increase from TRA. The city water and wastewater rates will adjust by -2% and 8.5%, respectively.

An average monthly water bill, then, is expected to decrease by \$2.11 per month in the year ahead, and the wastewater bill would increase by \$4.70. Combined, the average utility customer's monthly bill will see a total monthly increase of about \$2.59 or 1.63%.

Water and Wastewater cash-funded projects for FY 2023-24 include \$250,000 for the SWIFT waterline project, \$200,000 for annual waterline replacements, \$200,000 for yearly wastewater line replacements, \$175,000 for tank maintenance and \$550,000 for a Vac-Con machine.

### *One-Time, Cash-Funded Projects*

This year's overall proposal is an operationally balanced budget with ongoing revenue exceeding ongoing expenditures. The adopted budget shows overall expenditures exceeding revenues by \$6,437,196. However, a few funds will be cash funding one-time projects through the use of fund balance.

By taking advantage of fund balance to cash-fund projects, the city can address significant citizen and department needs without increasing property or utility rates — or issuing debt. Below is a list of one-time, cash-funded projects included in this year's budget and their associated funding source:

- Pavement Markings - \$700,000 from the General Fund
- Old Town Keller East - \$580,000 from the General Fund
- Mt. Gilead Road Reconstruction - \$512,500 from the General Fund
- Dump Truck Replacement - \$216,000 from the General Fund
- Signal Modifications - \$200,000 from the General Fund
- Police Station Renovation - \$4.5 million from the Keller Crime Control and Prevention District Fund
- Axon Body Worn Camera & Fleet Camera System - \$230,000 from the Keller Crime Control and Prevention District Fund
- Automated License Plate Reader System - \$100,000 from the Keller Crime Control and Prevention District Fund
- GIS Website upgrades - \$25,000 from the Information Technology Fund
- Woods Drive Drainage Project - \$200,000 from the Drainage Fund

### **Strategy 3.2: Strive to Ensure Keller's Taxpayers Do Not Pay More City Tax Dollars on a Year-to-Year Basis**

Since 2014, Keller has taken steps to mitigate our property owners' taxes each and every year, countering rising valuations, and in 2016, we began steadily increasing the homestead exemption. In 2021, city leaders worked together to adopt a budget that included the most significant tax mitigation effort in Keller's history at the time: maintaining the tax rate below the no-new-revenue rate and increasing the homestead exemption from 14% to 20%, the maximum allowed by the State of Texas. In 2022, with a 4.05-cent cut to the tax rate, mitigation efforts exceeded even those of 2021.

Our tax relief efforts will continue this year. Not only will Keller maintain its homestead exemption at the state max 20%, but we will also be dropping our tax rate from \$0.35450 per

\$100 in valuation to \$0.31200 per \$100 in valuation. The adopted rate sits below both the voter-approval tax rate of \$0.332450/\$100 and the no-new-revenue rate of \$0.319772/\$100.

The adopted tax rate is the lowest since FY 1986-87, is a decrease of over 10% from FY 2022-23, and marks the sixth consecutive year that Keller has set a tax rate at or below the no-new-revenue rate. By reducing the tax rate and maintaining the maximum homestead exemption, the average Keller homeowner whose property is assessed at \$440,350 will pay \$1,374 in city taxes this year. This is a decrease of about \$0.16 from this year's average tax bill and the lowest average tax bill since FY 2016-17.

Had we maintained our current tax rate this year, the average homeowner would have paid \$1,561 in taxes to the city, an increase of \$187 or 14%. By reducing the tax rate significantly, the City has been able to mitigate the average household taxable value increase of 14% and maintain the same average home levy.

### **Strategy 3.3: Protect Taxpayers' Interests**

City Council recognizes the need to be proactive when planning for repairs and replacements of capital investments and critical equipment. Aimed at cash funding future projects rather than issuing debt, the FY 2023-24 General Fund budget will continue its annual transfers to fund the IT, Fleet/Equipment, Fire/EMS and Facility replacement funds. This ensures that equipment will be promptly repaired or replaced when it has reached the end of its useful life.

Public Safety continues to be the largest ongoing expenditure funded by the city, and this funding level helps ensure the police and fire departments have what they need to continue to be recognized at the state and national levels for their skills and services. In total, \$29,437,326 — or 26.9% of the city's entire budget — is dedicated to public safety; out of the General Fund budget, \$22,770,776 (51.3%) is committed to public safety.

On the fleet/equipment side, the Keller Crime Control and Prevention District budget includes funding for replacement vehicles at \$899,934, an automated license plate reader system at \$100,000 and patrol shields at \$6,000. Also included is \$230,000 to purchase body-worn and fleet camera systems. A total of 70 new body-worn cameras and 17 fleet camera systems are slated for purchase over the next five years. In FY 2023-24, Fire Department one-time purchases include \$47,600 for an outdoor warning siren replacement, \$7,844 for a management solution designed to help firefighters collect critical information about commercial and residential structures en route to emergencies, and \$5,245 for a new communication platform that allows personnel at each fire facility the ability to access real-time incident alerts, adverse weather notifications and training schedules.

Moving on to infrastructure, the FY 2023-24 Keller Crime Control and Prevention District budget allocates \$4.5 million for renovations at the Keller Police Station. The renovations will expand existing staff parking and build a 1,000-square-foot addition. In the existing building, 6,000 square feet will be demolished and reconstructed. Additionally, 16,000 square feet of the interior will

receive finish upgrades. This project is currently in the design and development phase, with construction to begin at the start of the fiscal year.

This year's budget also includes significant one-time investments in street and sidewalk infrastructure of \$16.2 million, explored in more detail under Goal 4, and approximately \$28.8 million to enhance and maintain our parks and trails, as noted in Goal 1.

The FY 2023-24 Adopted Budget continues City Council's commitment to cash funding capital projects whenever possible. This includes nearly \$29 million in park improvements, \$16.2 million in street and sidewalk improvements, \$4.5 million in facilities improvements, \$625,000 in water system improvements, \$250,000 in drainage system improvements and \$200,000 in wastewater system improvements. With a proposed capital project investment totaling approximately \$50.6 million, about 27% will be cash funded.

Looking ahead, the city's Capital Improvements Plan forecasts \$109.4 million in city capital expenditures over the next five years and anticipates issuing \$71.9 million in debt, or 65.8%. The proposed debt includes up to \$27 million for street system improvements, \$27 million for park improvements related to the Keller Sports Park, \$10.2 million for water system improvements and \$7.7 million for wastewater system improvements.

Debt issuances on the horizon can be found in the city's five-year Capital Improvements Plan. Below is a list of the projects related to proposed debt issuances:

- Keller Sports Park Revitalization
- Whitley Road Reconstruction Project
- Old Town Keller East/Bates Street Projects
- 2023 SWIFT Waterline Replacement Project
- Pump Station Rehabilitation
- Johnson Road 12" Waterlines
- Rapp Road 16" Waterlines
- Bear Creek Parkway 12" Waterlines
- Big Bear Central Wastewater Capacity Improvements
- Little Bear Central Wastewater Capacity Improvements
- Big Bear Southwest Wastewater Capacity Improvements

#### **Goal 4: Improve & Maintain Sound Infrastructure**

The city maintains a five-year Capital Improvements Plan to address current and future needs, ensuring we maintain and improve our safe and efficient roadways, sidewalks, and water, wastewater and drainage systems. This allows the city to budget projects and seek financial assistance through grant applications and regional partnerships.

The five-year plan, which can be found in the CIP section of the adopted budget, anticipates investing approximately \$49.3 million into street projects, \$32.8 million into parks projects, \$12.6 million into water projects, \$9.7 million into wastewater projects, and \$550,000 into drainage projects for a total \$109.4 million investment into the city's infrastructure. Approximately one-third of those improvements will be cash funded.

#### **Strategy 4.1: Expand the Sidewalk and Trail Network**

Sidewalk investments have been a consistent priority in recent years, with annual expenditures increasing steadily from just \$30,000 nine years ago. For FY 2021-22, the city included one-time funding of \$3.5 million for sidewalk repair aimed at eliminating the city's backlog of sidewalk maintenance requests. For FY 2023-24, \$302,500 is allocated for sidewalk repairs.

In future years, the city will increase contributions by 10% annually to handle emergent repair requests, proposing \$5.9 million in funding from FY 2019-20 through FY 2027-28 for sidewalk maintenance alone. In addition to maintenance, the FY 2023-24 CIP budget earmarks \$2.2 million from FY 2024-25 through FY 2025-26 for sidewalk enhancements. Combined with previous investments, that results in proposed funding of \$8.2 million in sidewalk construction from FY 2019-20 through FY 2027-28.

#### **Strategy 4.2: Continue Investment in Street Maintenance**

FY 2023-24 street projects include \$2.3 million for future street reconstruction projects, \$302,500 for sidewalk maintenance and \$250,000 for the Bancroft Road and Springbranch Drive reconstructions. With this year's contribution, the combined proposed funding for annual street maintenance is \$13.8 million from FY 2021-22 through FY 2027-28. Road reconstruction is also included in the five-year CIP, including \$10.6 million for Old Town Keller East/Bates Street, \$1 million for Mt. Gilead Road and \$100,000 for median design on Hwy. 377 near the city's northern border. Between annual street maintenance and reconstruction projects, the city proposes a \$41.3 million investment in street improvements over the next five years.

In addition, the streets division will allocate \$700,000 for pavement markings, \$200,000 for signal modifications and \$100,000 for right-turn dedications on North Tarrant Parkway as part of this year's budget.

#### **Strategy 4.3 Develop and Maintain Comprehensive Infrastructure Plans Emphasizing Connectivity**

In December 2022, the Texas Department of Transportation issued a call for projects for its Transportation Alternatives Set-Aside Program. Staff applied with the council's support and recognition of Keller's need for a comprehensive, citywide pedestrian plan. The grant will provide \$475,000 in funds with a city match of \$125,000 if awarded.

Looking toward 2023-24, city staff will work to implement street improvements outlined in Keller's Major Thoroughfare Plan with guidance from public input and prioritization by City

Council. Finally, we anticipate completing the Water/Wastewater Utility and Drainage master plans this year.

#### **Strategy 4.4 Leverage Partnerships with the State, County, and Private Sector**

The initiatives taken above geared toward developing and maintaining comprehensive infrastructure plans to emphasize connectivity would not be possible without the partnerships formed with other entities. In FY 2022-23, Congresswoman Beth Van Duyne's office approached the city about FY 2023-24 federal appropriations requests. Staff submitted four requests to Congresswoman Van Duyne's office, including a funding request of \$30 million to aid a water line replacement in partnership with the City of Southlake. If awarded, Keller and Southlake will provide match funding of \$7.5 million each to complete this project, benefiting both cities. It is unclear at this time which, if any, of Keller's requests will be approved. Staff will continue to monitor the status of these requests and other opportunities to partner with other local, state and federal entities.

#### **Strategy 4.5 Continue to Explore and Implement Reasonable Water Conservation Measures to Protect a Sustainable Water Supply**

As Keller matures, the aging of the infrastructure we depend on for our water is inevitable. With this in mind, over the last several years, the city has taken a more proactive approach to water loss due to leaks or unexpected waterline breaks resulting from aging infrastructure.

Looking back to FY 2022-23, Keller utilized American Rescue Plan Act funds to address projects on the horizon. The city used \$3 million in ARPA funds to address tank maintenance, \$1.4 million to replace waterlines on Elm Street and \$1.3 million for smart meter installation, effectively funding \$5.7 million in projects without impacting customers' water and wastewater rates.

Moving into FY 2023-24, the city will see more of these critical maintenance projects: cash funding \$250,000 for the SWIFT waterline project, \$200,000 for annual waterline replacements, \$200,000 for yearly wastewater line replacements and \$175,000 for tank maintenance. Ultimately, each of these projects will assist us in our quest to be better stewards of our water by allowing us to be more proactive regarding water loss. We anticipate the shift to smart water meters this fiscal year will encourage conservation as residents can better monitor their use.

In addition to the projects above, the city will maintain its tiered water rate system, which is meant to encourage conservation. The Public Works Department will also continue its public education efforts around water conservation, partnering with outside entities to educate and encourage Keller residents to incorporate environmental stewardship in their everyday lives.

## **Goal 5: Put People First**

### **Strategy 5.1: Establish, Measure, and Monitor High Standards of Customer Service**

The FY 2021-22 Adopted Budget allocated funding to begin the search process for new software for the Community Development Department. The current software has been in place for over 20 years and no longer adequately serves the needs of the department, Keller residents or our business community. The first step in searching for an appropriate replacement included hiring a consultant to develop a request for proposals. The FY 2022-23 budget continued this process and allocated \$500,000, split equally between the General Fund and the IT Fund, to purchase new software. With new software purchased in FY 2023-24, community development and public works staff will work toward implementation.

### **Strategy 5.2: Establish Clear Performance Expectations, allowing for Flexibility, and Hold Ourselves Accountable**

In an effort to establish clear performance expectations, staff completed a long overdue overhaul of department performance measures for the FY 2023-24 Budget document. In doing so, department goals and objectives have been consolidated for all divisions into a single departmental page. The goal of this change is two-fold: offer citizens an easier way to track department success and provide staff a streamlined way to hold themselves accountable.

### **Strategy 5.3: Recruit, Recognize and Reward Quality City Staff**

The City of Keller knows our employees are critical to our services and success. Our community receives an average of two awards or honors monthly for municipal excellence, which is the direct result of the hard work and dedication of staff.

Accordingly, the FY 2023-24 Adopted Budget rewards employees throughout the organization. The budget proposes a 2% market adjustment and a 2% merit-based raise for civilian employees, for a total raise of up to 4%. To ensure an impactful investment in our lower-paid employees, I am also proposing a \$1,250 minimum merit-based raise for those who qualify.

Our public safety personnel will also see raises this year through market adjustments, merit increases, and changes to two of the public safety step plans focused on strengthening our recruitment and retention efforts. All combined, the adjustments to public safety wages result in supervisors within the police and fire departments being eligible for raises of up to 5.5%, detention officers and dispatchers for up to 6%, and sworn police officers and firefighters for up to 7.5% this fiscal year.

The compensation proposals included in the FY 2023-24 Adopted Budget would be awarded to eligible employees at the start of the next fiscal year, Oct. 1, 2023.

The FY 2023-24 Adopted Budget sees the total number of full-time equivalents (FTE) going from 348.12 in FY 2022-23 to 349.12, or a change of 1.0 FTE. In addition to the personnel changes mentioned in Goal 1, the Public Works Department recently completed a reorganization effort

that made significant moves to improve field supervision, administrative support and environmental oversight with no impact on budget or FTEs.

It should be noted that the number of employees for FY 2023-24 at 349.12 FTEs is far below the 369 FTEs on staff back in 2009 when our population was 20% smaller than it is today. I believe this shows the commitment of staff to operate as efficiently as possible.

Last year, the city implemented several initiatives to promote work-life balance for Keller employees. First, we revised our Sick Leave Use Policy to allow more flexibility and equity for employees. We also updated The Keller Pointe Membership Policy to accommodate employees with non-traditional households, increased on-call pay for Public Works employees, introduced an extended casual dress code during the holidays, and implemented a Youth Mentorship Program intended to help foster healthy educational, social, and emotional development for young people in Keller and our surrounding communities.

Perhaps most impactful, in May 2022, city employees at Keller Town Hall and the Municipal Service Center — and within the Police Department's records division — began testing a compressed work schedule that offered extended hours Monday through Thursday with facilities closed on Fridays. Following a staff update in early October 2022, council decided to extend the four-day work-week initiative while continuing to monitor customer service and employee retention/recruitment levels.

During FY 2022-23, Human Resources staff rolled out two new programs that saw great success in terms of participation: on-site dental cleanings and on-site physicals. This new approach is aimed at helping employees get the medical attention they need in a way that is as accommodating to their schedules as possible. We had 25 employees participate in on-site physicals and 25 in on-site dental cleanings. Another initiative that will be tested for the first time this year is a 100% online open enrollment through ADP, the city's human resources management software. We hope that allowing employees to complete their insurance enrollment online will streamline the process and boost participation.

For FY 2023-24, as a part of the K Well Wellness program, all employees on the city's health insurance plan must take an annual medical physical. Employees who opt out of receiving their annual physical will be required to pay a surcharge. To incentivize our employees to maintain healthy and fit lifestyles, the city also offers discounts for participation in wellness activities. I believe these initiatives will assist in making Keller an even better place to work and attract new public servants to our team.

Part of recruiting quality city staff is providing excellent benefits. In FY 2021-22, the city shifted to a self-insurance model for health and dental benefits. This means that rather than paying an insurance company, we retain money in the budget and pay claims directly while using an outside third-party administrator to process claims on the city's behalf. This helps the city avoid overpaying for administration and related overhead costs. More importantly, the self-insurance

model allows for greater control over healthcare-related costs and empowers employees to take ownership of the plan to minimize future expenses.

I am proud to say that it looks like our efforts are paying off. In May 2023, Holmes Murphy, the city's insurance broker, revealed that after reviewing the plan design and contribution details of 60 Texas municipal employers, the City of Keller's plan ranked second best, behind only the City of Grapevine.

For FY 2023-24, the Self-Insurance Fund adopted budget is \$4,640,578. This is the third year the fund will be active, and it has an estimated fund balance of \$6,262,027 from salary savings from prior years. Despite increases in medical costs and inflation, there will be no change in premiums for medical and dental insurance in the upcoming year.

As part of our benefits package, the City of Keller also participates in the Texas Municipal Retirement System, which continues to be solidly funded at 87.7%. TMRS as a whole (as of Dec. 31, 2022) was 89.7% funded. The city's contribution rate will increase effective Jan. 1, 2024, from 16.15% to 16.67%, for a fiscal year blended rate of 16.5%.

The total for all personnel costs for FY 2023-24 is \$35,200,781, which is an increase of \$1,197,439 or 3.5% over the current year. This increase falls below the city's annual budget goal of 4%.

#### **Strategy 5.4 – Identify and Support Partnerships that Address the Challenges of Mental Health**

While physical health is essential to the overall well-being of Keller employees, one cannot forget the importance of mental health. In an effort to help address mental health challenges, staff has ramped up the promotion of existing wellness initiatives. The first of these is Alight Solutions, a benefit meant to simplify healthcare by assisting with finding doctors, resolving bill errors and scheduling appointments. Often, the first step in seeking medical help can be the most difficult; we hope the Alight Solutions resource will provide staff with the extra push they may need to take charge of their mental well-being. The second initiative is the Employee Assistance Program, which offers free over-the-phone counseling 24 hours a day, seven days a week and up to eight free face-to-face counseling sessions for employees and covered dependents.

Our team also works with various partners to assist members of the public in dealing with mental health concerns. Staff will continue to support the Keller Police Department's Behavioral Intervention Team, which includes officers trained in critical intervention, incident stress management, mental health and advanced de-escalation, and the department's partnerships with My Health My Resources of Tarrant County and the Keller Counselors Association.

#### **Goal 6 - Expand Citizen Engagement**

During the Strategic Planning work session held in March 2023, City Council members discussed opportunities to grow citizen engagement. In response, this new goal was created.

### **Strategy 6.1 – Develop Digital Solutions to Increase Citizen Access to Information and Programs**

No matter the size or type of community, citizen engagement is vital to maintaining a successful city. City staff currently maintains and updates various digital platforms, including the website, a weekly e-newsletter and numerous social media accounts, to reach Keller residents and other essential stakeholders. Always looking for more solutions to increase citizen access, in October 2022, Communications and IT staff worked together to begin streaming City Council meetings on YouTube. Looking to FY 2023-24, staff will continue exploring additional opportunities for residents to get the information they need.

Council has also asked staff to explore a city app, which could help provide community resources at residents' fingertips. Staff expects to release an RFP for this project in FY 2023-24.

Other initiatives aimed at increasing citizen engagement involve exploring additional online opportunities for community feedback, including a web-based service request portal. Staff will continue to monitor and add new social media channels and other communication technology as needed to engage with residents where and how they spend their time online. Finally, staff will continue to update the city website's design periodically to improve user experience and accessibility.

### **Strategy 6.2 – Maintain and Expand Resident Educational and Engagement Programs**

While social media is an efficient avenue that can be used to reach Keller residents, staff has also found that community surveys are an effective tool to learn what they want from their city government. We have had great success over the past two years of community surveys, and staff will continue to survey residents at least every two years to gauge their satisfaction and priorities.

### **Strategy 6.3 – Identify and Host In-Person Events that Create Opportunities for Staff to Connect with Residents**

Although many of our staff's interactions with residents occur virtually or over the phone, we believe there is still significant value in face-to-face interactions. To better connect with more residents, looking to FY 2023-24, staff is tasked with identifying and hosting in-person events to create opportunities for connections.

We are proud to note that we continue to have consistent attendance at the city's annual courses of the Keller Citizens Academy, Keller Citizens Police Academy and Community Emergency Response Team, thanks to our dedicated staff. It is not unheard of for residents attending the above annual courses to come back the following year and apply to serve on city boards and commissions or even run for elected office. In addition to supporting the opportunities above, staff will continue to host special events, open houses, job fairs, off-site budget presentations, State of the City events and more throughout the year. Staff will also continue to look for new opportunities to invite residents into city facilities and engage them on community issues.

## **In Summary**

I want to give special thanks to our staff, particularly the Finance Department, for their hard work and dedication in developing the FY 2023-24 Adopted Budget. I would also like to thank the City Council for their continued vision and leadership. Without the commitment of everyone involved, this budget would not be possible. The budget is not merely made up of numbers; it is an expression of our council's vision and our citizens' values and aspirations. I am confident that the adopted budget is structurally balanced and supports sound fiscal and operational policies for today and in the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Hafner". The signature is fluid and cursive, with the first name "Mark" being more prominent than the last name "Hafner".

Mark Hafner

City Manager

## Cost Savings Initiatives

| Department               | Initiative  | Benefit   | Savings / Result                                      |
|--------------------------|---|---|---|
| <b>Fire</b>              | Updated Entry level Firefighter testing process                                       | Physical Agility Test was validated internally and will be conducted by fire department personnel. This eliminates the need of a third-party vendor to conduct the testing. | \$2,000<br>(reoccurring with every candidate process) |
|                          | Use of shift fire personnel to conduct non-state mandated commercial fire inspections | Eliminates the need to hire an additional fire inspector for the Fire Prevention Division.  | \$134,000   |
|                          | Updated specifications for personal protective equipment (bunker gear)                | Upgraded safety components of bunker gear to meet the current industry standards for firefighting operations.   | Savings of \$458 per set of bunker gear purchased.    |
| <b>Human Resources</b>   | Salary Survey   | Conducted annual salary survey on benchmark cities with the use of existing Human Resources staff.  | \$20,000  |
|                          | Executive Recruitment for Library Director  | Prepared and executed nationwide search for Library Director position.  | \$15,000  |
|                          | Goodwill Summer Earn and Learn Program  | Provided job skills and job experience to students with disabilities who in turn worked at The Keller Pointe providing services to our citizens.                            | \$7,000   |
|                          | Voluntary Benefits Carrier Change   | Changed carrier for volunteer insurance products such as critical illness, accident and hospitalization providing a premiums savings to employees.                          | \$10,000  |
| <b>The Keller Pointe</b> | Recreation Camp Transportation  | Used school buses instead of charter buses for fieldtrips.  | \$8,000   |
|                          | Recreation – Softball league.   | Used umpires to keep score – savings in payroll.  | \$800   |
|                          | Aquatics Maintenance  | Internally repaired equipment and did in-house projects instead of outsourcing to contractor.   | \$22,500  |
|                          | Facility printing budget  | Budget saved by not printing seasonal brochure.   | \$1,500   |

## Cost Savings Initiatives

| Department                                    | Initiative   | Benefit   | Savings / Result |
|---|--|---|------------------|
| <b>Library</b>                                | Facility staff shirts  | Changed brand of polo shirts for staff.   | \$1,400          |
|   | Internal workout equipment repair  | Internally repaired workout equipment on the floor instead of hiring an outsourced repairman.   | \$5,000          |
|   | Marketing Savings  | Switched to digital advertising, invested in trade-outs.  | \$7,120          |
|   | TexShare Database  | Consortium of Texas libraries joining together to share print and electronic materials, purchase online resources, and combine staff expertise.                         | \$157,866        |
|   | North Texas Libraries on the Go Consortium   | Keller Public Library users have access to content purchased by all 31 members of the consortium.   | \$835,825        |
|   | Cloud Library  | Keller Public Library customers have checked out materials from e-books and audiobooks owned by other libraries in the consortium.                                      | \$95,099         |
|   | North Texas Libraries on the Go Consortium – Digital Magazines   | Keller Public Library users have simultaneous use access to content purchased by the consortium.  | \$8,027          |
|   | Volunteers   | The library averages 175 volunteer hours per month.   | \$27,727         |
|   | Friends of the Library donations   | Monetary donations from the Friends of the Library organization and donated book sales often fund new technology, education and entertainment programming for all ages. | \$9,240          |
| Texas Group Catalog Interlibrary Loan Service | Allows library users to borrow items from other Texas libraries, saving the Keller Public Library the expense of purchasing these items. | \$34,067  |                  |

## Cost Savings Initiatives

| Department             | Initiative   | Benefit  | Savings / Result  |
|------------------------|--|--|---|
| <b>Parks &amp; Rec</b> | MetroShare Consortium  | The library partnered with 11 other libraries to borrow and loan materials. This expanded our resources and accessibility. | \$442,152   |
|                        | Performed various maintenance tasks in-house (small repairs, creation of topsoil, etc.)                  | Using staff instead of outside contractors for maintenance work reduces labor and supply costs.                            | \$40,000  |
|                        | Continued in-house mowing of Keller Sports Park Athletic Fields  | Using staff instead of outside contractors for mowing maintenance reduces labor costs.                                     | \$60,000  |
| <b>Police</b>          | Communications, Animal Services and Jail Services Agreement with the Cities of Southlake and Colleyville | Participating cities share in annual personnel and operational costs.  | \$2,541,530   |
|                        | Police Services Agreement with the Town of Westlake  | Provides an additional patrol sector in north Keller and a records clerk paid in part through program revenues.            | \$1,197,864   |
|                        | Partnership with Humane Society of North Texas   | The Humane Society of North Texas provides the employees at the Regional Adoption Center.                                  | \$100,000   |
|                        | School Resource Officer  | Keller ISD pays 75% of officer's salary, equipment and vehicle expenses.   | \$400,000   |
|                        | Jail and Animal Service with the City of Roanoke   | Roanoke shares in annual cost of Jail & Animal Services.   | \$248,014   |
|                        | Ballistic Vest Partnership   | Partnership with the Department of Justice to purchase ballistic vest for the officers.                                    | \$ 7,500  |
|                        | Sale of used brass and firearms  | Provides additional funding for the department to purchase training supplies and equipment.                                | \$2,500 (variable based on brass collection and going rate for brass) |

## Cost Savings Initiatives

| Department          | Initiative                  | Benefit   | Savings / Result |
|---------------------|-----------------------------|---|------------------|
| <b>Public Works</b> | Water Tank Mixer Project    | Public Works engaged with a cooperative purchasing partner to identify, install, and test alternative tank water mixer options for long-term use in our elevated storage tanks. | \$553,000        |
|                     | Whitley Road Rehabilitation | Public Works partnered with Tarrant County to mill & overlay Whitley Road.  | \$935,000        |

## **OVERVIEW OF THE BUDGET PROCESS/BUDGET CONTENTS**

The annual operating budget for the City of Keller (the City) is the result of many hours of deliberation by both City staff and the City Council. This guide is included to provide the reader with an overview of the budget document, the budget process, budget implementation, and an overview of the document.

Organization of the budget document is designed to help the reader locate information, both financial and non-financial, in a timely manner.

### **BUDGET PREPARATION PROCESS**

In mid-March, the budget process for the upcoming fiscal year begins. The Finance Department prepares and distributes budget preparation instructions and forms to each department to assist in the budget preparation and formulation. The budget instructions include expenditure request forms, current personnel staffing levels by position and other information necessary to complete budget requests. Departments are instructed to prepare budget requests in accordance with the Council's goals and objectives, which were established at the City Council budget goal-setting workshop held in March.

Upon completion and submission of budget requests by the departments, the Finance Department then processes and compiles the budget requests and line-item expenditure details for review by the City Manager. The City Manager then reviews each departmental expenditure request and line-item expenditure details, and current year estimates, with the respective department manager and staff. Over a period of three to four weeks, the City Manager makes revisions and modifications to the original departmental requests, if needed, and current year estimates, in order to arrive at a final proposed budget. The Finance Department prepares revenue estimates using available historical data, combined with current-year projections and trend information. The City Manager also reviews and makes modifications to revenue estimates.

### **ADOPTION PROCESS**

On or before August 15 of each year, the City Manager presents to the City Council a proposed budget for the next fiscal year. The proposed budget is also filed with the City Secretary, posted on the City's website, and placed in the Keller Public Library for public review and inspection. The City Council and staff then hold a public budget review work session, at which specifics of the proposed budget are considered, discussed and prioritized. As a result of Council direction, some adjustments may be made to the proposed budget. These adjustments are then incorporated into an amended proposed budget.

After the work session, the City will begin the public hearing process for budget adoption. Notices of public hearings for budget and tax rate adoption will be placed in the paper. Two public hearings on the budget are required by City Charter, however, the second public hearing can be held on the night of adoption. If the City is proposing a property tax rate under the lower of the no new revenue or the voter approval rate, then no public hearing on the tax rate are required. If the proposed tax rate is above the lower of the no new revenue or voter approval rates, then state law requires that the city hold two public hearings on the tax rate in order to adopt prior to the date of adoption. In addition, the city must also publish the proposed tax rate and notices of a vote on the rate if it is

## OVERVIEW OF THE BUDGET PROCESS/BUDGET CONTENTS

higher than the no new revenue rate or the voter approval rate. The no new revenue rate is the rate at which the city receives the same tax levy amount from the same properties that exist in the current year and does not include levy from new development. Usually, this number is higher because of property value growth. The Voter approval rate is the no new revenue rate for operations and maintenance multiplied by 1.035 plus the proposed debt tax rate.

At the conclusion of that public hearing on the proposed budget, the City Council adopts the final budget by ordinance, including any additional adjustments that may have been made as a result of the public hearing. Subsequent to the adoption of the budget, a separate ordinance is adopted, establishing the tax rate necessary to fund the City's operations and debt service requirements. If the proposed budget will have an increase in property tax revenue, not rate, then Council must also make a separate motion to ratify the property tax increase in the budget.

After adoption, the Finance & Accounting Department creates an Adopted Budget Book which is made available on the city's website, with the City Secretary and at the Library. The Adopted Budget is also submitted to the Government Finance Officers Association for review and possible award of the *Distinguished Budget Presentation Award*.

### IMPLEMENTATION PROCESS

On October 1 of the fiscal year, the budget is implemented into the accounting software system. Departments must operate within their adopted budgets. Budgetary control is established and maintained after adoption of the budget by the preparation of quarterly revenue and expenditure statements, which are provided to the City Manager and to Council.

### BUDGET AMENDMENT PROCESS

In accordance with Article VIII, Section 12 of the Keller Charter, the City Council may amend the budget by ordinance. If an increase in total expenditures is necessary to protect the public property or the health, safety or general welfare of the citizens of Keller, the total budget may be increased after the notice and public hearing (as prescribed for the adoption of the original budget).

Department Heads may request a line-item transfer, if it does not change the total dollar amount of the departmental budget.

### YEAR-END PROCESS

After the fiscal year is completed, the city contracts with an independent auditor to review the city's financial statements. The auditor reviews expenditures, revenues, and fund balances to ensure that all are accurate. Upon completion of the audit, the Annual Comprehensive Financial Report (ACFR) is created and published. The ACFR provides audited financial statements for all major funds and provides statistical data regarding the city.

# OVERVIEW OF THE BUDGET PROCESS/BUDGET CONTENTS

## BUDGET DOCUMENT USER INFORMATION / BUDGET CONTENTS

The City of Keller's annual budget is comprised of three broad categories.

### **1. INTRODUCTION AND INFORMATION**

#### Tax Disclosure Page:

A Requirement of Local Government Code 102 when a city proposed a budget with an increase in property tax, regardless of change in rate or source of increase.

#### Strategic Vision:

A presentation of the City's Strategic Vision.

#### GFOA Award:

This page reflects the City receiving the Distinguished Budget Presentation Award for the current budget and is creating the upcoming budget within the requirements of the award.

#### Table of Contents:

Indicates topic and page number location.

#### Budget Transmittal Message:

This letter accompanies the budget when it is submitted to the City Council. It contains information about the City's overall plan for accomplishing the City's objectives during the coming year.

#### Cost Savings Initiatives:

A list of methods and initiatives the City has undertaken in prior, current and proposed year to reduce costs to the citizens.

#### Overview of Process, User Guide, and Budget Calendar:

Descriptions of the budget process, the budget content, and budget calendar. This section is intended to give basic information to non-technical users to make the budget more "user-friendly."

#### History of Keller:

A brief history of the founding of the City of Keller, and current outlook through certain demographics.

### **2. FINANCIAL**

#### Executive Summary:

Includes fund balances summaries, fund summaries, analysis of budget, and information on significant changes in budget.

#### A. General Fund:

Includes general government revenues, expenditures, program descriptions, staffing levels and indicators by department.

# OVERVIEW OF THE BUDGET PROCESS/BUDGET CONTENTS

## B. Enterprise Funds:

Includes revenues, expenditures, program descriptions, staffing levels and indicators by department, if applicable, for the Water and Wastewater fund, Drainage Fund, and Keller Pointe.

## **2. FINANCIAL, continued**

### C. Internal Service Funds:

Includes revenues, expenditures, program descriptions, staffing levels and indicators by department for the Information Technology, Self-Insurance, Fleet Replacement, and Facility Replacement funds.

### D. Special Revenues Funds:

Includes revenues, expenditures, program descriptions, staffing levels and indicators by department, if applicable, for the Keller Development Corporation, Keller Crime Control and Prevention District fund, Public Safety Special Revenue Fund, Parks and Recreation Special Revenue Fund, Municipal Court Special Revenue Fund, PEG Channel Fund, TIRZ#2, Community Clean-up Fund, and Street and Sidewalk Improvements fund.

### E. Debt Service Funds:

Contains general debt service funding and distributions, and summary of city-wide debt obligations.

### F. Capital Improvement Project (CIP) Funds:

Contains funding and distributions of CIP funds and a five-year CIP plan.

### G. Impact Fee Funds:

Includes revenues, expenditures, program descriptions, and staffing levels by fund for the Park Development Fee Fund, Roadway Impact Fee Fund, Water Impact Fee Fund, and Wastewater Impact Fee Fund. The funds are considered non-operating funds and are provided for informational purposes only.

## **3. Appendix**

### Financial Policies and Structure

- A. Tax Rate Calculation Worksheet
- B. Keller Fee Schedule
- C. Budget Policies
- D. Financial Management Policies
- E. Fund Balance Policy
- F. Fiscal Management Contingency Plan
- G. Basis for Accounting
- H. Fund Accounting
- I. Fund and Departmental Matrixes

### Summary/Historical Information and Graphs

- A. Property Tax information on rates, levies, average home values, per capita levy
- B. Sales Tax on per fund collection and per capita levy
- C. Full-Time Equivalent Employees by Function

### Budget Glossary:

A listing of some of the words and acronyms and their meanings contained in the budget.

## History of Keller

### Establishment of Keller

In the 1840s, Keller was part of the frontier of Peters Colony settlers because it is located in the western fringe of the Eastern Cross Timbers in northeast Tarrant County. During that time, the area was settled by families from Missouri, which built their homes near the head-waters of Big Bear Creek.

In 1881, The Texas and Pacific Railway located between Fort Worth and Texarkana was completed, and the first train ran on this track in May 1881. With the arrival of the rail service, businesses and new villages were established all along the line. The Keller we know today was one of those villages. In July 1881, A.C Roberts decided to deed 62 acres of land to a Tarrant County pharmacist named H.W. Wood. This land later became a townsite known as Athol. In just a year, settlers began to migrate to the new village, and the town's name was changed from Athol to Keller, in honor of John C. Keller, a man who worked as a foreman on the railroad.

In the 1940's local business leaders and community leaders stepped up to drive forward the establishment of the Keller Fire Department. The first fire hall was located on Lamar Street at Hill Street. The small, wood-framed building was used for meetings and the fire trucks were stored in shops nearby. That hall was used until 1963, when a new two-bay fire hall was built by the members on Main Street.

In 1983, Fire Station 1 was built on Price Street (now Keller Parkway) next to the Rural Water building. The station itself consisted of four truck bays with personnel using the Rural Water building as an office and training room. Fire Station 1 was closed in 1994 when Fire Stations 2 and 3 were built. A third station, Fire Station 4, was added in 2009, later re-named Fire Station 1 due to its central location.

In the 1960's, as Keller began its rapid growth, the population of 1,350 residents demanded more professional police protection. In the fall of 1968, the City Council adopted Ordinance 43 and on September 2nd, an official Police Department was established.

Glenn Lightford was selected as the first Chief of Police. Chief Lightford had one full-time officer, K. D. Shotwell, and one part-time officer, Louis Leroy Law, under his command. Through the years, the City added personnel and equipment as needed to meet the demands of the city.

### Keller Today

As the town developed, new residential sites slowly filled in the open spaces, to the point where Keller's neighboring towns no longer had the opportunity to expand its boundaries. The city has several facilities such as the Keller Public Library, the Municipal Service Center on Bear Creek Parkway West, Keller Town Hall located on Bear Creek Parkway, and the Keller Senior Activities Center situated on Johnson Road. Keller also has an award-winning recreation and aquatic center called The Keller Pointe, which is located on Rufe Snow Drive. Keller has also expanded and renovated its police facility, which includes the Regional Animal Adoption Center, a Regional Jail, regional 911 dispatch center, and NETCOM that serves the cities of Colleyville, Keller, Westlake, Southlake, and Roanoke.

Keller is a suburban city located in the Dallas-Fort Worth metroplex in Tarrant County. Keller is a mostly residential area that has 300 acres of developed land dedicated to 11 park sites. Keller is considered the 74th most populated city in Texas, with a recent estimate of 45,776 as of 2020.

**Keller City Charter**

The City of Keller Charter establishes the powers and political organization of the municipal government and can be amended only by public vote. The Keller City Charter was originally adopted by Keller citizens on April 3, 1982, and was subsequently amended on May 6, 1995 and Nov. 2, 2010.

**Keller Community Profile**



|               |            |            |                 |                                  |
|---------------|------------|------------|-----------------|----------------------------------|
| <b>45,776</b> | <b>27%</b> | <b>44%</b> | <b>45.1 y/o</b> | <b>Male: 44<br/>Female: 46.3</b> |
|---------------|------------|------------|-----------------|----------------------------------|

**Estimated  
Population**

**Population  
Under 18**

**Population  
between  
35-64**

**Median Age**

**Median Age by  
Sex**



|                  |                  |                  |              |            |
|------------------|------------------|------------------|--------------|------------|
| <b>\$152,648</b> | <b>\$147,804</b> | <b>\$457,400</b> | <b>82.4%</b> | <b>84%</b> |
|------------------|------------------|------------------|--------------|------------|

**Median Family  
income**

**Median  
Household  
Income**

**Median Home  
Value**

**Owner Occupied  
Housing**

**Population over  
25 who  
attended  
College**

\*Numbers based on data from 2020 census

| <b>City of Keller, Texas</b>   |             |                           |
|--|-------------|---------------------------|
| <b>FY 2023-24</b>  |             |                           |
| <b>BUDGET CALENDAR</b>   |             |                           |
| Description of Task/Event  | Due Date(s) |                           |
| Blue = Council Discussion Only; Red = Council Action Required; Green = Department Due Date   |             |                           |
| Budget Kickoff & Incode Training Begins  | Tuesday     | March 21, 2023            |
| Individual Incode Budget Training - As Requested   |             | March 27 - April 21, 2023 |
| Information Technology to Meet with Individual Departments to Review Requests  |             | March 27 - April 21, 2023 |
| Strategic Planning Workshop with City Council, City Manager, Staff - Citizen Survey Results  | Tuesday     | March 21, 2023            |
| Strategic Planning Workshop with City Council, City Manager, Staff - ACFR Presentation and Fund Balance Update   | Tuesday     | April 4, 2023             |
| Administration, Public Arts, Community Services, Mayor & Council, Community Clean-up, Finance, Utility Billing   | Thursday    | April 20, 2023            |
| Parks & Recreation, Keller Development Corporation, Recreation Special Revenue Fund, Park Development Fee Fund, Parks CIP, Library, Town Hall, Keller Pointe           | Thursday    | April 27, 2023            |
| Police, Keller Crime Control Special Revenue Fund, Fire  | Thursday    | May 4, 2023               |
| Strategic Planning Workshop with City Council, City Manager, Staff -Budget Priorities  | Tuesday     | May 2, 2023               |
| Public Works, Street/Sidewalk Improvement Fund, Public Works CIP, Community Development, Economic Development,   | Thursday    | May 11, 2023              |
| Human Resources, Information Services, PEG Fee Fund, Municipal Court, Municipal Court Special Revenue, Non-Departmentals   | Thursday    | May 18, 2023              |
| Strategic Planning Workshop with City Council, City Manager, Staff - Economic Development, Sales Tax   | Tuesday     | May 16, 2023              |
| Final Date for Finance to Input Departmental Requests into Incode including Year-End Projections   | Thursday    | May 25, 2023              |
| City Manager review of budget requests with Finance and individual departments (Includes IT, HR, Fleet and Fee Schedule recommendations)                               |             | May 8 - June 8, 2023      |
| Strategic Planning Workshop with City Council, City Manager, Staff - 5 Year CIP (Streets & Parks) and Outstanding Debt   | Tuesday     | June 6, 2023              |
| KDC Board Approval of Proposed Budget  |             | June 13, 2023             |
| KCCPD Board Approval of Proposed Budget  |             | June 15, 2023             |
| Ad-Hoc Committee Meeting to Discuss Compensation   |             | June 20, 2023             |
| Strategic Planning Workshop with City Council, City Manager, Staff -Water and Wastewater and Drainage Fund Summaries & CIP   | Tuesday     | June 20, 2023             |
| Hold Public Hearings at City Council on the KDC Proposed Budgets   | Tuesday     | June 20, 2023             |
| Certified Tax Values due from Tarrant Appraisal District   | Tuesday     | July 25, 2023             |
| Strategic Planning Workshop with City Council, City Manager, Staff - Compensation, Insurance, & FTEs   | Tuesday     | August 1, 2023            |
| Strategic Planning Workshop with City Council, City Manager, Staff - Tax and Proposed Budget Update  | Tuesday     | August 1, 2023            |
| Hold Public Hearings at City Council on the KCCPD Proposed Budgets   | Tuesday     | August 1, 2023            |
| Publish "Notice of Tax Rates" by August 7 or as early as practical   | Monday      | August 7, 2023            |
| Proposed Budget Distributed to City Council, Filed with City Secretary and Copy Placed in the Keller Public Library (August 15th by Charter)                           | Tuesday     | August 8, 2023            |
| Council Agenda Item to provide no new revenue and voter-approval rates to Council  | Tuesday     | August 15, 2023           |
| Council Agenda Item to Consider Setting the Time and Date for a Public Hearing on the Proposed Tax Rate (if necessary)   | Tuesday     | August 15, 2023           |
| Publish "Notice of Public Hearings on Tax Rate" in Fort Worth Star Telegram (September 1 by State Law)   | Friday      | August 25, 2023           |
| Supplemental Certified Tax Values due from Tarrant Appraisal District  | Friday      | August 25, 2023           |
| Budget Workshop with City Council, City Manager, Staff   | Tuesday     | August 29, 2023           |
| Hold First Public Hearing on Proposed FY 2023-24 Tax Rate (if necessary)   | Tuesday     | September 5, 2023         |
| Publish "Notice of Public Hearing on Budget" in Fort Worth Star Telegram (not later than 10 days prior to budget hearing)  | Friday      | September 8, 2023         |
| Hold Public Hearing on FY 2023-24 Budget, Ordinance to Adopt the FY 2023-24 Budget, Ordinance to Adopt Tax Rate, Resolution to Ratify Budget (September 27 by Charter) | Tuesday     | September 19, 2023        |
| Fiscal Year FY 2023-24 Begins  | Sunday      | October 1, 2023           |



## **EXECUTIVE SUMMARY**

The Executive Summary provides an analysis of the proposed budget. The section includes a summary of operating funds, a summary of fund balance, detailed analysis of the General Fund and Water-Wastewater Fund, summary information on other operating funds, and a list of proposed capital projects.

*City of* **KELLER**

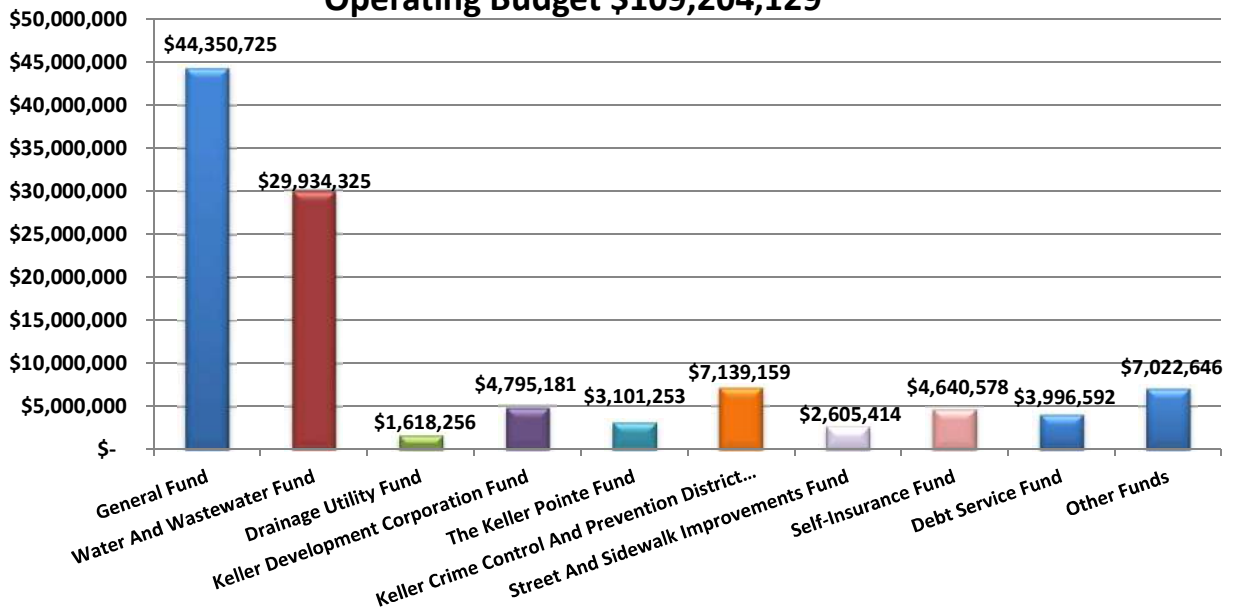


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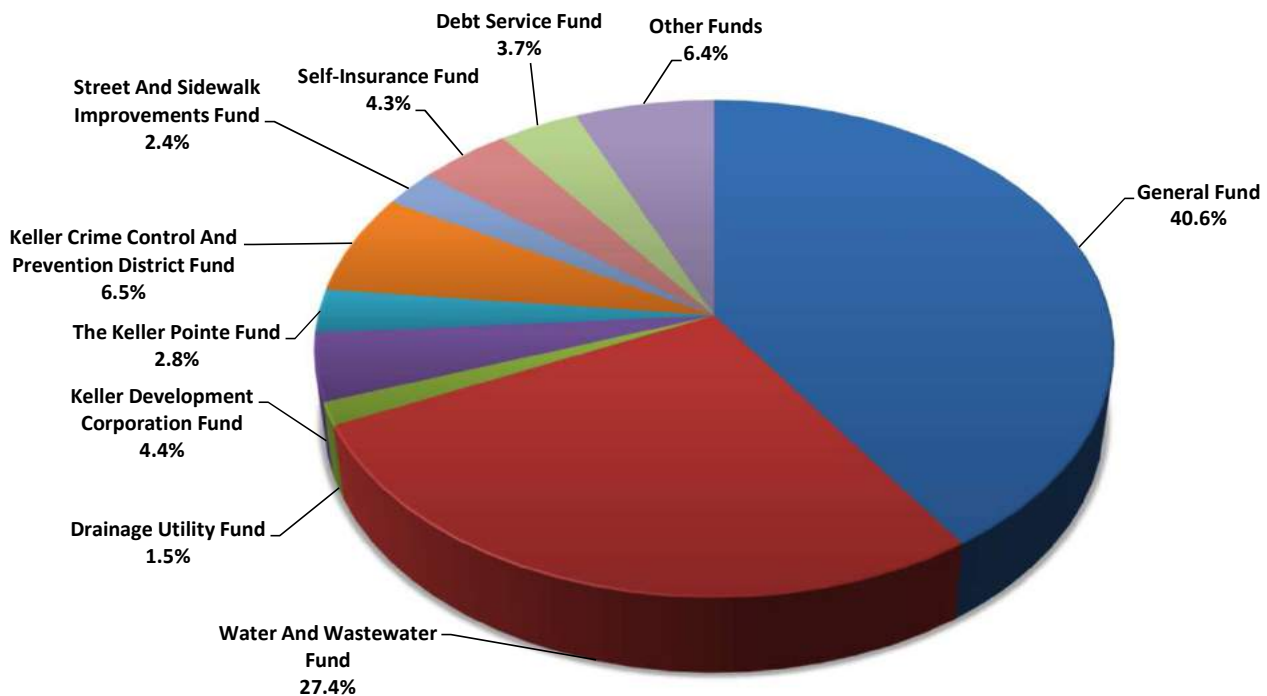
# OPERATING BUDGET SUMMARY

The total adopted operating budget for FY 2023-24 is \$109,204,129. The two largest operating funds are the General Fund which comprises \$44,350,725 or 40.6%, and the Utility Fund which comprises \$29,934,325 or 27.4% of the total operating budget, which combines to be \$74,285,050 or 68%.

## FY 2023-24 City of Keller Operating Budget \$109,204,129

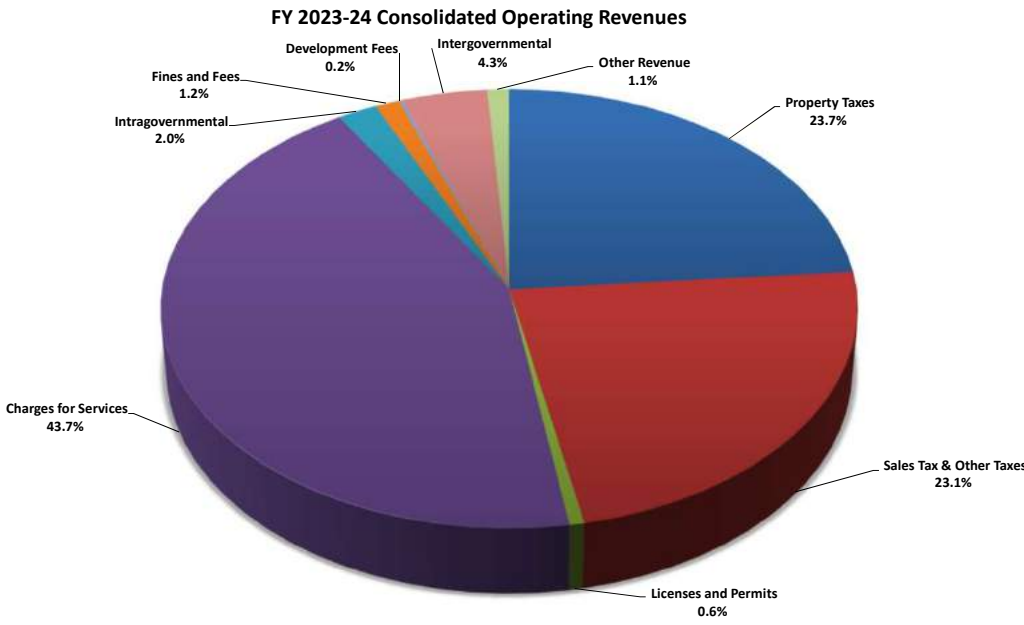


## FY 2023-24 Operating Budget



**FY 2023-24 Consolidated Operating Fund Revenue Summary**

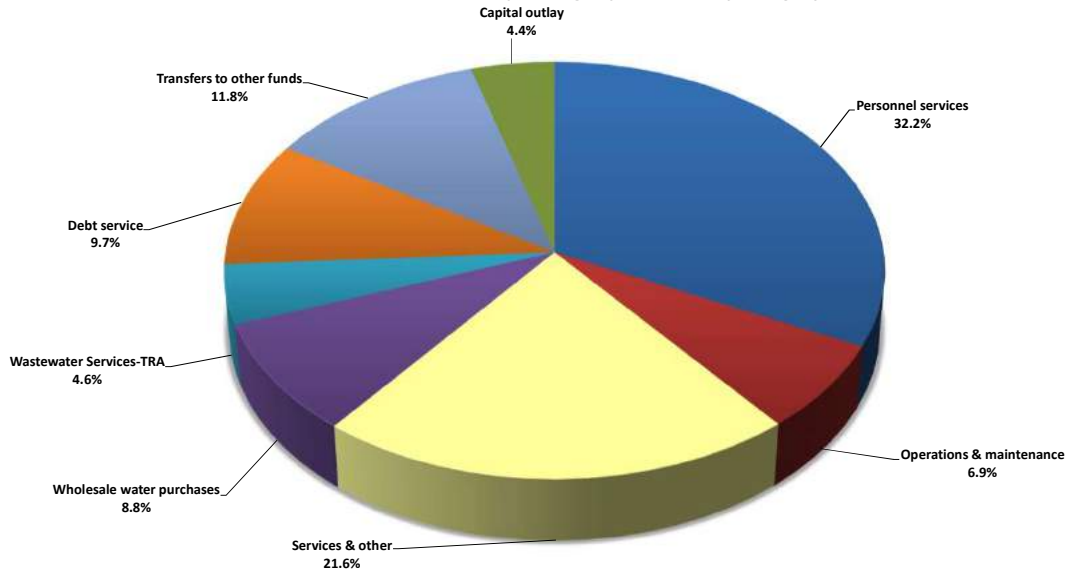
| Revenues:               | General Fund         | Water And Wastewater Fund | Drainage Utility Fund | Keller Development Corporation Fund | The Keller Pointe Fund | Keller Crime Control And Prevention District Fund | Street And Sidewalk Improvements Fund | Self-Insurance Fund | Debt Service Fund   | Other Funds         | Grand Total           |
|-------------------------|----------------------|---------------------------|-----------------------|-------------------------------------|------------------------|---|---------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| Property Taxes          | \$ 20,034,941        | \$ -                      | \$ -                  | \$ -                                | \$ -                   | \$ -  | \$ -                                  | \$ -                | \$ 4,006,217        | \$ 310,626          | \$ 24,351,784         |
| Sales Tax & Other Taxes | 14,429,652           | -                         | -                     | 4,690,828                           | -                      | 2,225,087   | 2,345,414                             | -                   | -                   | 81,118              | 23,772,099            |
| Licenses and Permits    | 651,103              | -                         | -                     | -                                   | -                      | -   | -                                     | -                   | -                   | -                   | 651,103               |
| Charges for Services    | 1,627,685            | 29,199,523                | 1,522,825             | 16,000                              | 3,076,244              | -   | -                                     | 4,656,086           | -                   | 4,808,126           | 44,906,489            |
| Intragovernmental       | 1,688,686            | -                         | -                     | -                                   | -                      | -   | -                                     | -                   | -                   | 370,667             | 2,059,353             |
| Fines and Fees          | 662,550              | 549,044                   | -                     | -                                   | -                      | -   | -                                     | -                   | -                   | 51,494              | 1,263,088             |
| Development Fees        | 187,462              | -                         | -                     | -                                   | -                      | -   | -                                     | -                   | -                   | -                   | 187,462               |
| Intergovernmental       | 4,329,925            | -                         | -                     | -                                   | -                      | 115,028   | -                                     | -                   | -                   | -                   | 4,444,953             |
| Other Revenue           | 519,044              | 189,282                   | 31,450                | 50,614                              | 26,562                 | 105,000   | 11,483                                | 51,500              | 55,379              | 90,288              | 1,130,602             |
| <b>Total Revenues</b>   | <b>\$ 44,131,048</b> | <b>\$ 29,937,849</b>      | <b>\$ 1,554,275</b>   | <b>\$ 4,757,442</b>                 | <b>\$ 3,102,806</b>    | <b>\$ 2,445,115</b>                               | <b>\$ 2,356,897</b>                   | <b>\$ 4,707,586</b> | <b>\$ 4,061,596</b> | <b>\$ 5,712,319</b> | <b>\$ 102,766,933</b> |



**FY 2023-24 Consolidated Operating Fund Expenditure Summary by Category**

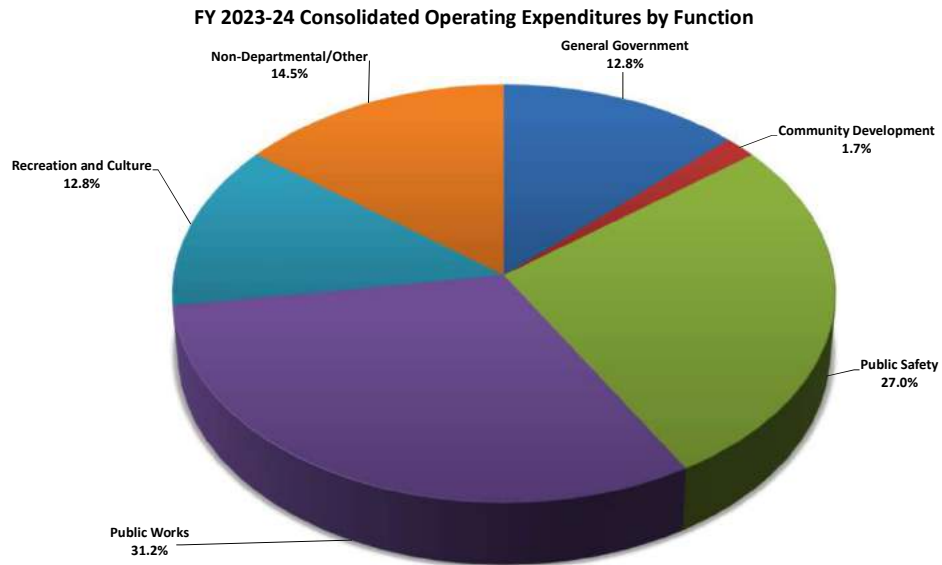
| Expenditures<br>By Category: | General Fund         | Water And<br>Wastewater<br>Fund | Drainage<br>Utility Fund | Keller<br>Development<br>Corporation<br>Fund | The Keller<br>Pointe Fund | Keller Crime<br>Control And<br>Prevention<br>District Fund | Street And<br>Sidewalk<br>Improvements<br>Fund | Self-Insurance<br>Fund | Debt Service<br>Fund | Other Funds         | Grand Total           |
|------------------------------|----------------------|---------------------------------|--------------------------|--|---------------------------|--|--|------------------------|----------------------|---------------------|-----------------------|
| Personnel services           | \$ 28,171,394        | \$ 3,594,777                    | \$ 694,479               | \$ -   | \$ 1,672,994              | \$ 117,625   | \$ -   | \$ -                   | \$ -                 | \$ 949,512          | \$ 35,200,781         |
| Operations & maintenance     | 3,328,661            | 1,240,908                       | 146,400                  | 125,000                                      | 327,704                   | 466,325  | 10,000   | -                      | -                    | 1,836,494           | 7,481,492             |
| Services & other             | 9,937,403            | 6,314,874                       | 527,377                  | 49,916                                       | 1,100,555                 | 47,200   | -  | 4,640,578              | -                    | 991,913             | 23,609,816            |
| Wholesale water purchases    | -                    | 9,575,070                       | -                        | -  | -                         | -  | -  | -                      | -                    | -                   | 9,575,070             |
| Wastewater Services-TRA      | -                    | 5,022,787                       | -                        | -  | -                         | -  | -  | -                      | -                    | -                   | 5,022,787             |
| Debt service                 | -                    | 3,295,909                       | -                        | 2,807,265                                    | -                         | 528,075  | -  | -                      | 3,996,592            | -                   | 10,627,841            |
| Transfers to other funds     | 2,865,667            | 825,000                         | 250,000                  | 1,800,000                                    | -                         | 4,500,000  | 2,595,414                                      | -                      | -                    | -                   | 12,836,081            |
| Capital outlay               | 47,600               | 65,000                          | -                        | 13,000                                       | -                         | 1,479,934  | -  | -                      | -                    | 3,244,727           | 4,850,261             |
| <b>TOTAL ALL FUNDS</b>       | <b>\$ 44,350,725</b> | <b>\$ 29,934,325</b>            | <b>\$ 1,618,256</b>      | <b>\$ 4,795,181</b>                          | <b>\$ 3,101,253</b>       | <b>\$ 7,139,159</b>  | <b>\$ 2,605,414</b>                            | <b>\$ 4,640,578</b>    | <b>\$ 3,996,592</b>  | <b>\$ 7,022,646</b> | <b>\$ 109,204,129</b> |

**FY 2023-24 Consolidated Operating Expenditures by Category**



**FY 2023-24 Consolidated Operating Fund Expenditure Summary by Function**

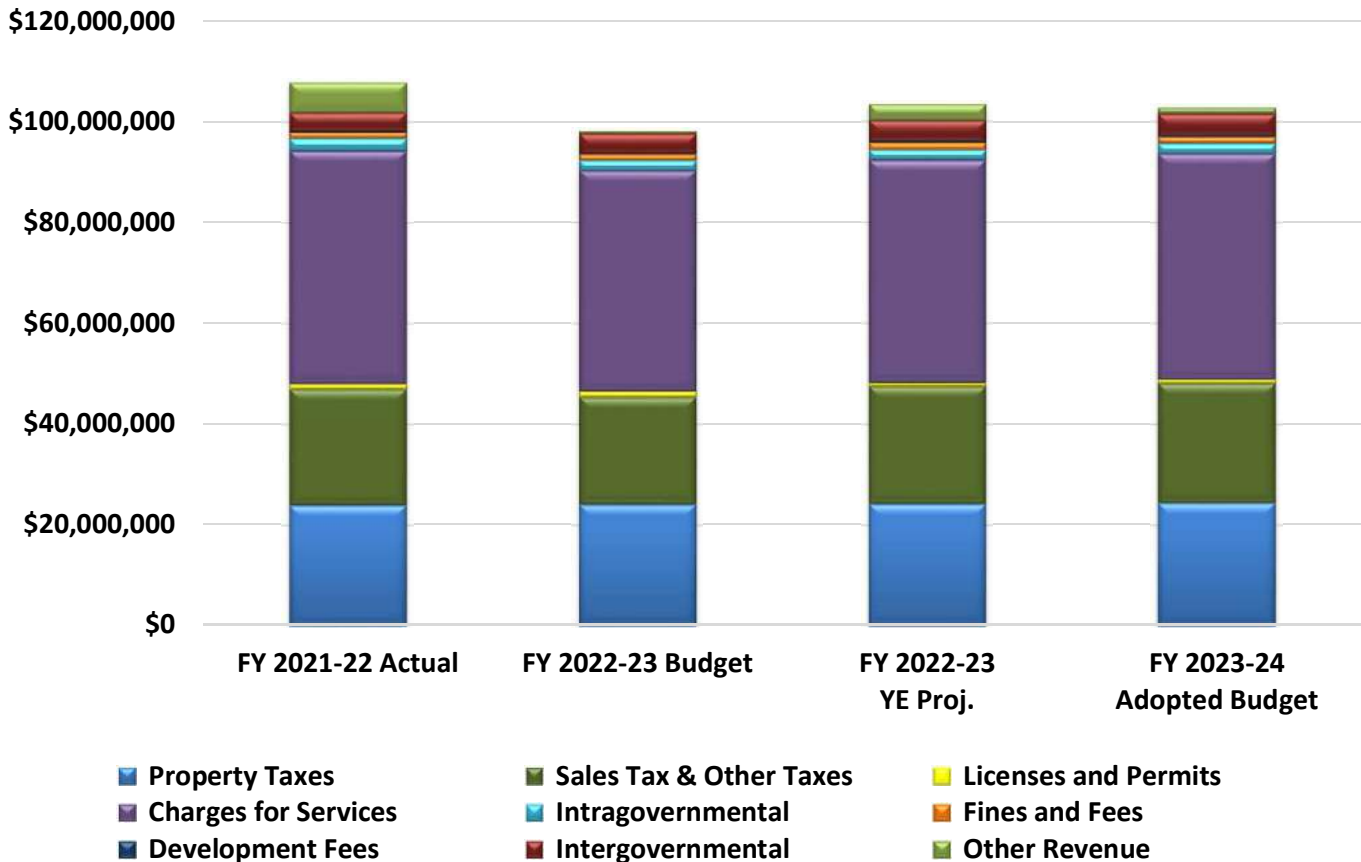
| Expenditures<br>By Function: | General Fund         | Water And<br>Wastewater<br>Fund | Drainage<br>Utility Fund | Keller<br>Development<br>Corporation<br>Fund | The Keller<br>Pointe Fund | Keller Crime<br>Control And<br>Prevention<br>District Fund | Street And<br>Sidewalk<br>Improvements<br>Fund | Self-Insurance<br>Fund | Debt Service<br>Fund | Other Funds         | Grand Total           |
|------------------------------|----------------------|---------------------------------|--------------------------|--|---------------------------|--|--|------------------------|----------------------|---------------------|-----------------------|
| General Government           | \$ 6,098,945         | \$ -                            | \$ -                     | \$ -   | \$ -                      | \$ -   | \$ -   | \$ 4,640,578           | \$ -                 | \$ 3,254,404        | \$ 13,993,927         |
| Community Development        | 1,881,981            | -                               | -                        | -  | -                         | -  | -  | -                      | -                    | -                   | 1,881,981             |
| Public Safety                | 22,770,776           | -                               | -                        | -  | -                         | 6,611,084  | -  | -                      | -                    | 55,466              | 29,437,326            |
| Public Works                 | 6,682,028            | 23,146,299                      | 1,618,256                | -  | -                         | -  | 2,605,414                                      | -                      | -                    | -                   | 34,051,997            |
| Recreation and Culture       | 5,719,471            | -                               | -                        | 4,795,181                                    | 3,101,253                 | -  | -  | -                      | -                    | 378,662             | 13,994,567            |
| Non-Departmental/Other       | 1,197,524            | 6,788,026                       | -                        | -  | -                         | 528,075  | -  | -                      | 3,996,592            | 3,334,114           | 15,844,331            |
| <b>Total Expenditures</b>    | <b>\$ 44,350,725</b> | <b>\$ 29,934,325</b>            | <b>\$ 1,618,256</b>      | <b>\$ 4,795,181</b>                          | <b>\$ 3,101,253</b>       | <b>\$ 7,139,159</b>  | <b>\$ 2,605,414</b>                            | <b>\$ 4,640,578</b>    | <b>\$ 3,996,592</b>  | <b>\$ 7,022,646</b> | <b>\$ 109,204,129</b> |
| Variance                     | \$ (219,677)         | \$ 3,524                        | \$ (63,981)              | \$ (37,739)                                  | \$ 1,553                  | \$ (4,694,044)   | \$ (248,517)                                   | \$ 67,008              | \$ 65,004            | \$ (1,310,327)      | \$ (6,437,196)        |



## FY 2023-24 OPERATING FUND BUDGET SUMMARY

| REVENUES                | FY 2021-22<br>Actual  | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted Budget |
|-------------------------|-----------------------|----------------------|------------------------|------------------------------|
| Property Taxes          | \$ 23,866,363         | \$ 24,095,601        | \$ 24,157,257          | \$ 24,351,784                |
| Sales Tax & Other Taxes | 23,142,612            | 21,339,597           | 23,375,492             | 23,772,099                   |
| Licenses and Permits    | 974,703               | 1,036,249            | 604,589                | 651,103                      |
| Charges for Services    | 46,300,420            | 43,932,047           | 44,238,083             | 44,906,489                   |
| Intragovernmental       | 2,442,867             | 1,944,996            | 1,982,996              | 2,059,353                    |
| Fines and Fees          | 1,214,766             | 1,234,391            | 1,473,067              | 1,263,088                    |
| Development Fees        | 216,305               | 226,458              | 231,645                | 187,462                      |
| Intergovernmental       | 3,705,166             | 3,938,533            | 4,192,720              | 4,444,953                    |
| Other Revenue           | 5,974,557             | 448,355              | 3,176,095              | 1,130,602                    |
| <b>TOTAL REVENUES</b>   | <b>\$ 107,837,758</b> | <b>\$ 98,196,227</b> | <b>\$ 103,431,944</b>  | <b>\$ 102,766,933</b>        |

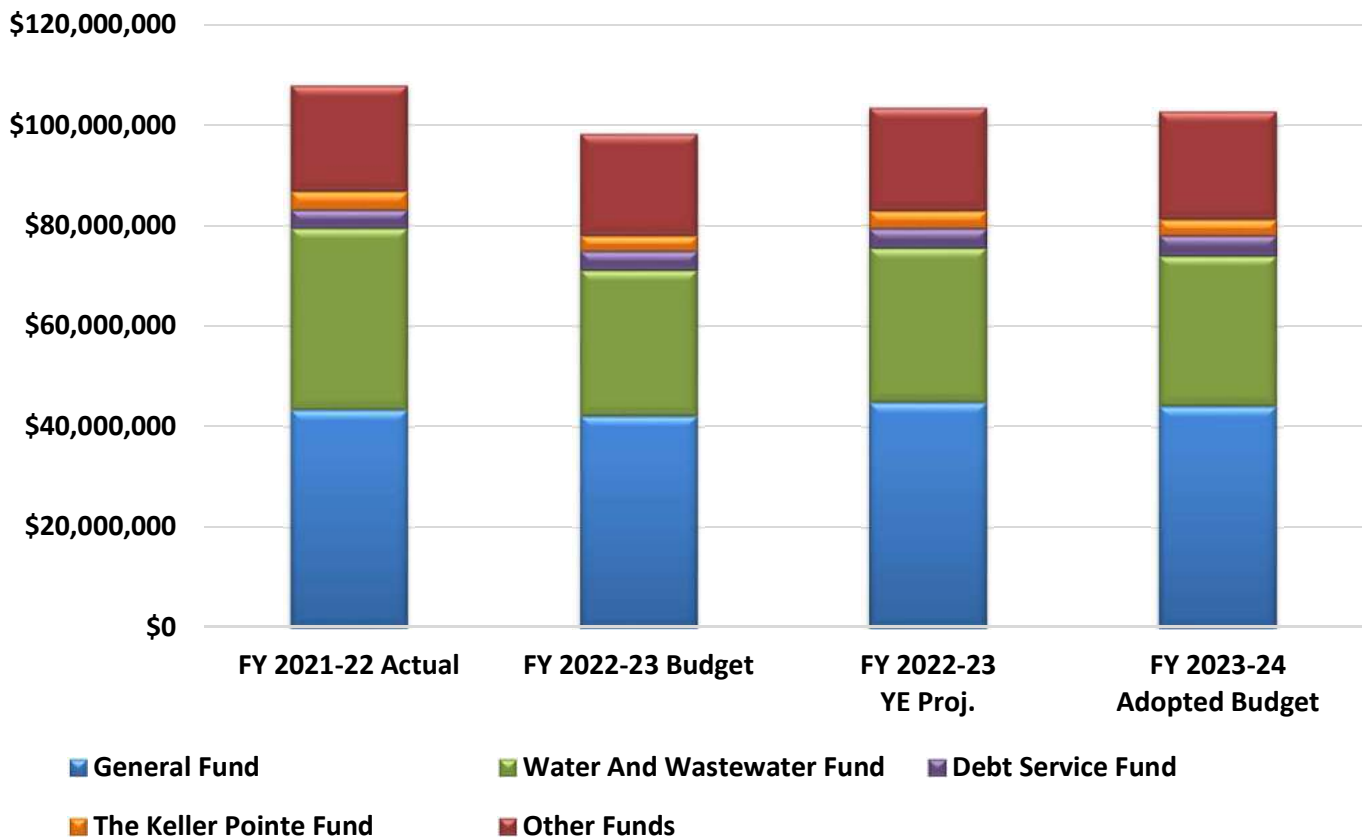
### Operating Revenue Summary By Category



## FY 2023-24 OPERATING FUND BUDGET SUMMARY

| REVENUES  | FY 2021-22<br>Actual  | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted Budget |
|---|-----------------------|----------------------|------------------------|------------------------------|
| General Fund  | \$ 43,387,030         | \$ 42,169,586        | \$ 44,861,525          | \$ 44,131,048                |
| Water And Wastewater Fund                               | 36,146,685            | 28,940,247           | 30,648,327             | 29,937,849                   |
| Drainage Utility Fund                                   | 2,159,208             | 1,521,782            | 1,581,543              | 1,554,275                    |
| Keller Development Corporation Fund                     | 4,587,990             | 4,249,050            | 4,755,425              | 4,757,442                    |
| The Keller Pointe Fund                                  | 3,637,345             | 2,979,464            | 3,558,311              | 3,102,806                    |
| Keller Crime Control And Prevention District Fund       | 2,287,665             | 2,249,898            | 2,362,131              | 2,445,115                    |
| Street And Sidewalk Improvements Fund                   | 2,300,677             | 2,110,555            | 2,339,606              | 2,356,897                    |
| Debt Service Fund                                       | 3,586,852             | 3,785,444            | 3,877,855              | 4,061,596                    |
| Information Technology Fund                             | 2,442,016             | 2,723,744            | 2,723,744              | 2,680,186                    |
| Public Safety Special Revenue Fund                      | 141,452               | -                    | -                      | -                            |
| Recreation Special Revenue Fund                         | 288,089               | 361,206              | 351,356                | 375,779                      |
| Municipal Court Special Revenue Fund                    | 57,148                | 58,687               | 63,928                 | 56,197                       |
| Public Education And Government Cable Franchise Fee Fun | 89,155                | 73,125               | 94,810                 | 88,676                       |
| Community Clean-Up Fund                                 | 37,466                | 36,697               | 44,523                 | 42,182                       |
| Tax Increment Reinvestment Zone #2 Fund                 | -                     | 63,255               | 54,837                 | 310,626                      |
| Self Insurance Fund                                     | 4,356,212             | 5,315,511            | 4,406,094              | 4,707,586                    |
| Fleet Replacement Fund                                  | 2,069,671             | 1,307,533            | 1,422,699              | 1,895,186                    |
| Facility Capital Replacement Fund                       | 263,097               | 250,443              | 285,230                | 263,487                      |
| <b>TOTAL REVENUES</b>                                   | <b>\$ 107,837,758</b> | <b>\$ 98,196,227</b> | <b>\$ 103,431,944</b>  | <b>\$ 102,766,933</b>        |

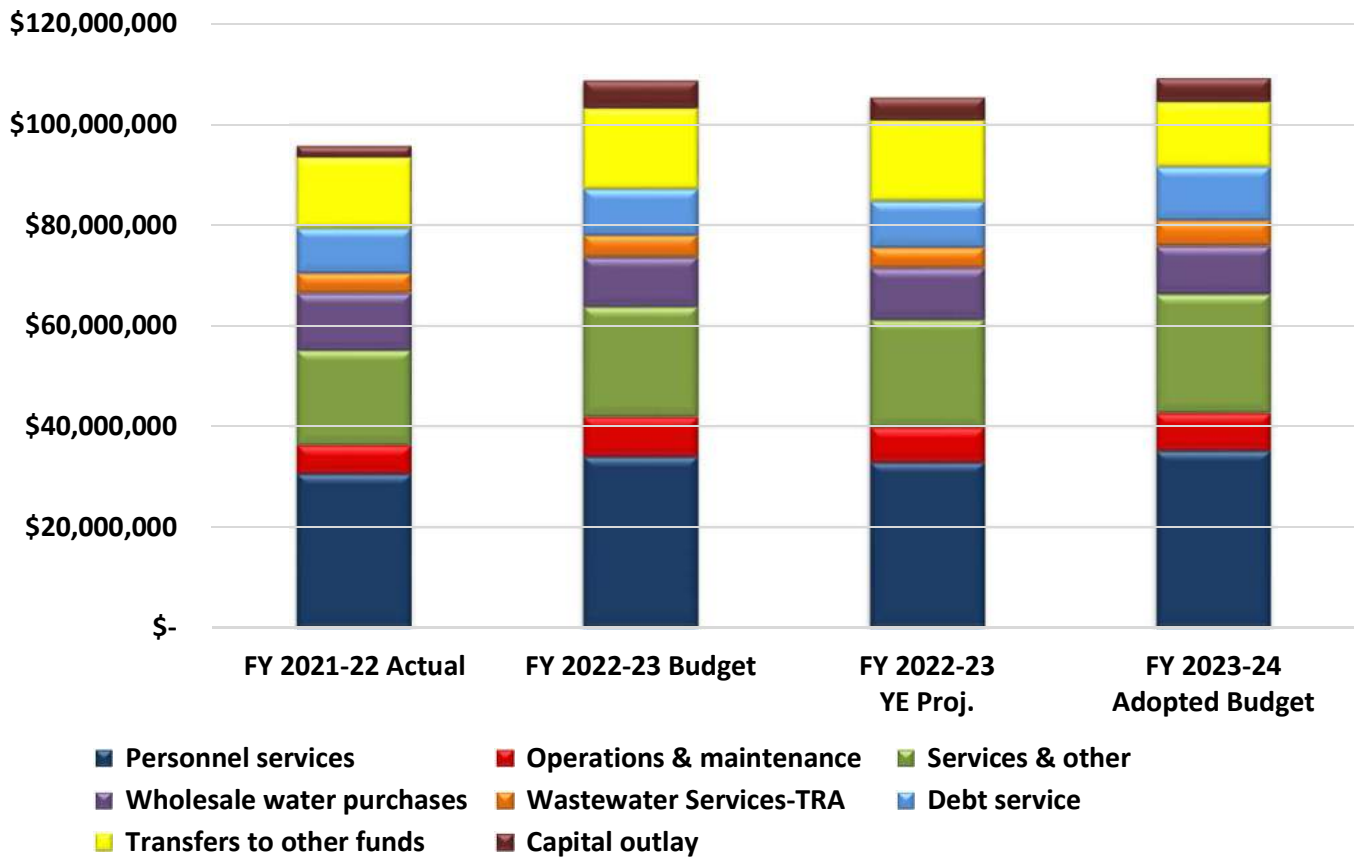
### Operating Revenue Summary By Fund



## FY 2023-24 OPERATING FUND BUDGET SUMMARY

| EXPENDITURES              | FY 2021-22<br>Actual | FY 2022-23<br>Budget  | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted Budget |
|---------------------------|----------------------|-----------------------|------------------------|------------------------------|
| Personnel services        | \$ 30,573,572        | \$ 34,003,342         | \$ 32,881,712          | \$ 35,200,781                |
| Operations & maintenance  | 5,750,845            | 7,970,908             | 6,984,619              | 7,481,492                    |
| Services & other          | 18,822,726           | 21,747,887            | 21,330,415             | 23,609,816                   |
| Wholesale water purchases | 11,332,573           | 9,889,956             | 10,291,674             | 9,575,070                    |
| Wastewater Services-TRA   | 4,005,268            | 4,387,384             | 4,082,923              | 5,022,787                    |
| Debt service              | 9,005,942            | 9,173,803             | 9,173,803              | 10,627,841                   |
| Transfers to other funds  | 13,928,281           | 15,993,880            | 15,993,880             | 12,836,081                   |
| Capital outlay            | 2,263,576            | 5,530,929             | 4,577,322              | 4,850,261                    |
| <b>TOTAL EXPENDITURES</b> | <b>\$ 95,682,782</b> | <b>\$ 108,698,089</b> | <b>\$ 105,316,348</b>  | <b>\$ 109,204,129</b>        |

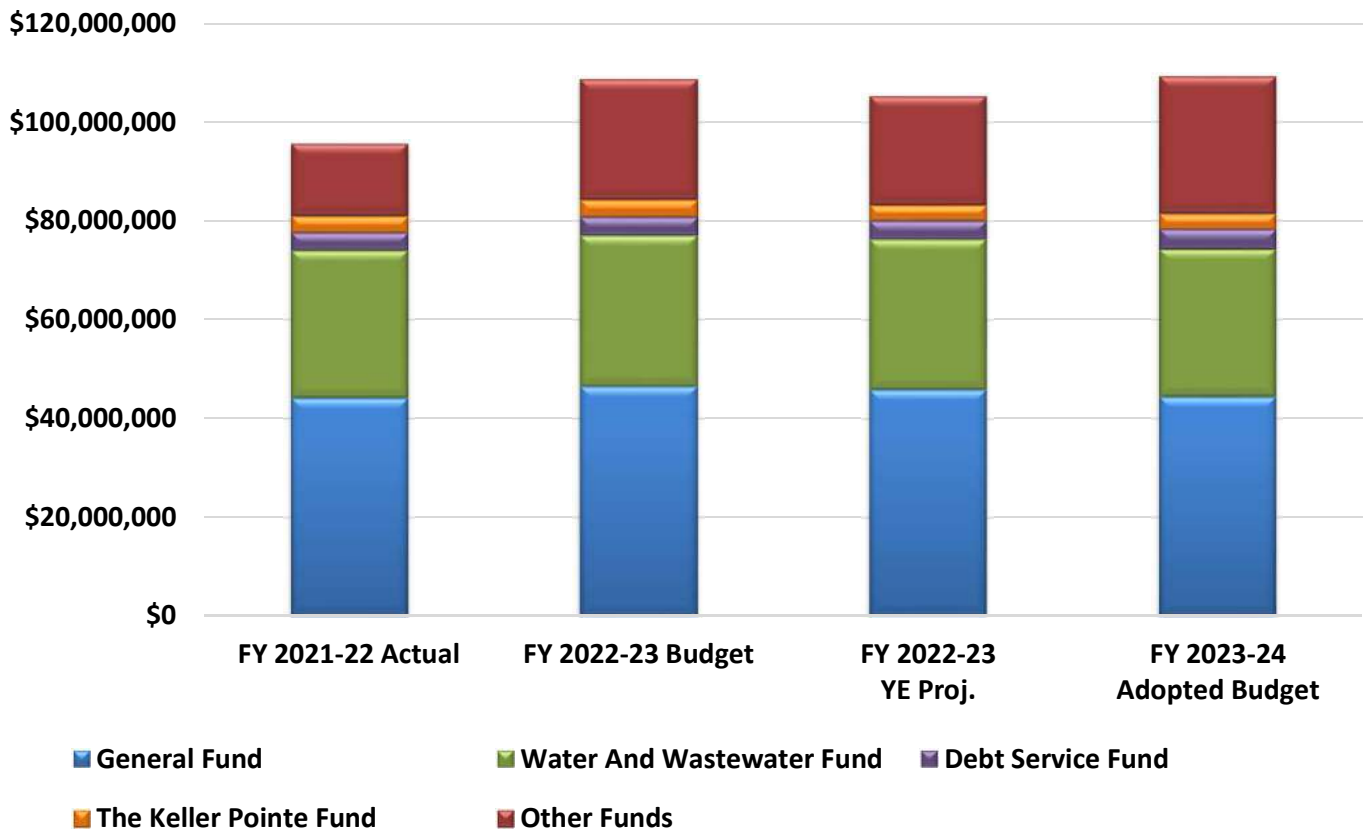
### Operating Expenditure Summary By Category



## FY 2023-24 OPERATING FUND BUDGET SUMMARY

| EXPENDITURES  | FY 2021-22<br>Actual | FY 2022-23<br>Budget  | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted Budget |
|---|----------------------|-----------------------|------------------------|------------------------------|
| General Fund  | \$ 44,163,174        | \$ 46,509,687         | \$ 45,886,967          | \$ 44,350,725                |
| Water And Wastewater Fund                               | 29,890,963           | 30,551,486            | 30,459,494             | 29,934,325                   |
| Drainage Utility Fund                                   | 1,356,201            | 1,676,475             | 1,424,379              | 1,618,256                    |
| Keller Development Corporation Fund                     | 3,650,900            | 6,705,992             | 6,680,897              | 4,795,181                    |
| The Keller Pointe Fund                                  | 3,238,905            | 3,490,002             | 3,149,490              | 3,101,253                    |
| Keller Crime Control And Prevention District Fund       | 1,344,074            | 2,334,197             | 2,335,399              | 7,139,159                    |
| Street And Sidewalk Improvements Fund                   | 1,800,057            | 2,110,000             | 2,110,000              | 2,605,414                    |
| Debt Service Fund                                       | 3,660,579            | 3,742,294             | 3,742,294              | 3,996,592                    |
| Information Technology Fund                             | 1,992,650            | 3,106,846             | 2,655,013              | 3,119,404                    |
| Public Safety Special Revenue Fund                      | 124,847              | -                     | -                      | -                            |
| Recreation Special Revenue Fund                         | 262,775              | 348,657               | 277,221                | 378,662                      |
| Municipal Court Special Revenue Fund                    | 39,768               | 55,358                | 55,358                 | 55,466                       |
| Public Education And Government Cable Franchise Fee Fun | 124,883              | 147,500               | 95,000                 | 135,000                      |
| Community Clean-Up Fund                                 | -                    | 36,500                | 36,500                 | 38,100                       |
| Tax Increment Reinvestment Zone #2 Fund                 | -                    | -                     | -                      | -                            |
| Self Insurance Fund                                     | 3,217,626            | 4,587,645             | 3,996,986              | 4,640,578                    |
| Fleet Replacement Fund                                  | 643,903              | 2,291,750             | 2,291,750              | 2,535,461                    |
| Facility Capital Replacement Fund                       | 171,478              | 1,003,700             | 119,600                | 760,553                      |
| <b>TOTAL EXPENDITURES</b>                               | <b>\$ 95,682,782</b> | <b>\$ 108,698,089</b> | <b>\$ 105,316,348</b>  | <b>\$ 109,204,129</b>        |

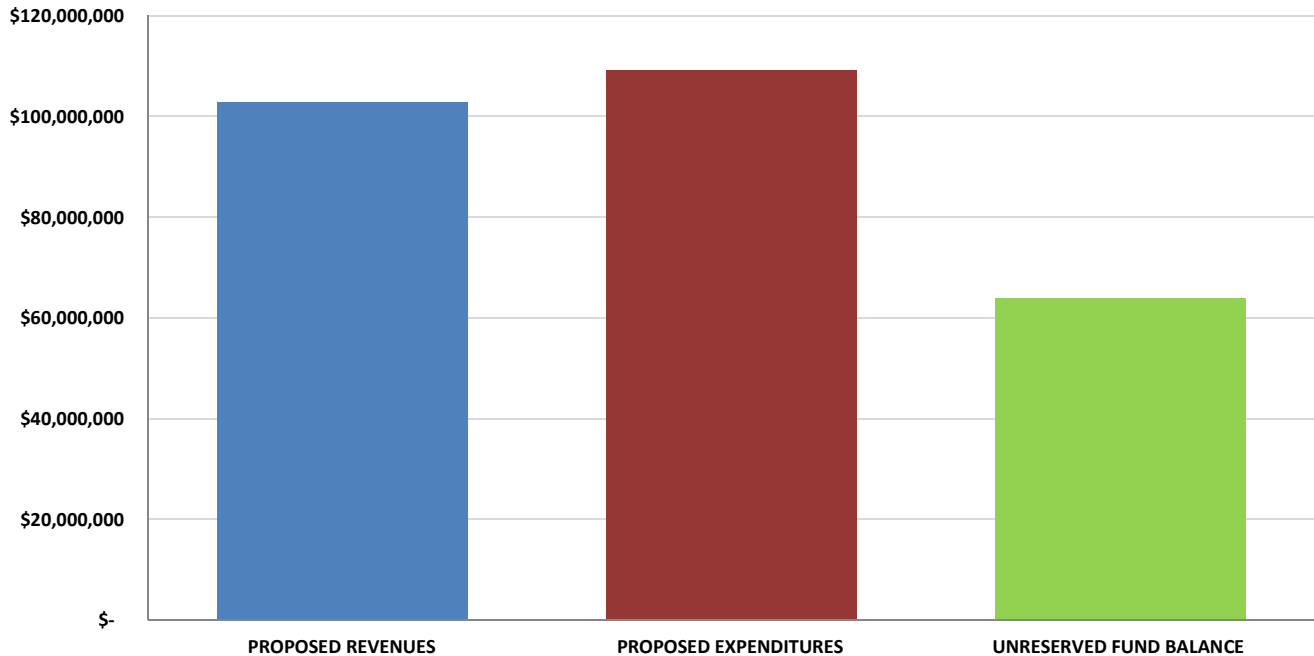
### Operating Expenditure Summary By Fund



## FY 2023-24 CONSOLIDATED PROJECTED FUND BALANCES

|  | 9/30/2022<br>Unreserved<br>Fund Balance | FY 2022-23<br>YE Proj.<br>Revenues | FY 2022-23<br>YE Proj.<br>Expenditures | 9/30/2023<br>Projected<br>Unreserved<br>Fund Balance | FY 2023-24<br>Adopted<br>Revenues | FY 2023-24<br>Adopted<br>Expenditures | 9/30/2024<br>Projected<br>Unreserved<br>Fund Balance |
|--|---|------------------------------------|--|--|-----------------------------------|---------------------------------------|--|
| General Fund   | \$ 30,420,748                           | \$ 44,861,525                      | \$ 45,886,967                          | \$ 29,395,306  | \$ 44,131,048                     | \$ 44,350,725                         | \$ 29,175,629  |
| Water And Wastewater Fund                                | 6,952,980                               | 30,648,327                         | 30,459,494                             | 7,141,813  | 29,937,849                        | 29,934,325                            | 7,145,337  |
| Drainage Utility Fund                                    | 1,676,725                               | 1,581,543                          | 1,424,379                              | 1,833,889  | 1,554,275                         | 1,618,256                             | 1,769,908  |
| Keller Development Corporation Fund                      | 5,446,891                               | 4,755,425                          | 6,680,897                              | 3,521,419  | 4,757,442                         | 4,795,181                             | 3,483,680  |
| The Keller Pointe Fund                                   | 356,701                                 | 3,558,311                          | 3,149,490                              | 765,522  | 3,102,806                         | 3,101,253                             | 767,075  |
| Keller Crime Control And Prevention District Fund        | 7,359,446                               | 2,362,131                          | 2,335,399                              | 7,386,178  | 2,445,115                         | 7,139,159                             | 2,692,134  |
| Street And Sidewalk Improvements Fund                    | 1,641,154                               | 2,339,606                          | 2,110,000                              | 1,870,760  | 2,356,897                         | 2,605,414                             | 1,622,243  |
| Debt Service Fund  | 3,280,054                               | 3,877,855                          | 3,742,294                              | 3,415,615  | 4,061,596                         | 3,996,592                             | 3,480,619  |
| Information Technology Fund                              | 2,096,131                               | 2,723,744                          | 2,655,013                              | 2,164,862  | 2,680,186                         | 3,119,404                             | 1,725,644  |
| Public Safety Special Revenue Fund                       | 196,798                                 | -                                  | -                                      | 196,798  | -                                 | -                                     | 196,798  |
| Recreation Special Revenue Fund                          | 290,265                                 | 351,356                            | 277,221                                | 364,400  | 375,779                           | 378,662                               | 361,517  |
| Municipal Court Special Revenue Fund                     | 224,066                                 | 63,928                             | 55,358                                 | 232,636  | 56,197                            | 55,466                                | 233,367  |
| Public Education And Government Cable Franchise Fee Fund | 549,791                                 | 94,810                             | 95,000                                 | 549,601  | 88,676                            | 135,000                               | 503,277  |
| Community Clean-Up Fund                                  | 402,645                                 | 44,523                             | 36,500                                 | 410,668  | 42,182                            | 38,100                                | 414,750  |
| Tax Increment Reinvestment Zone #2 F                     | -                                       | 54,837                             | -                                      | 54,837   | 310,626                           | -                                     | 365,463  |
| Self Insurance Fund                                      | 5,785,911                               | 4,406,094                          | 3,996,986                              | 6,195,019  | 4,707,586                         | 4,640,578                             | 6,262,027  |
| Fleet Replacement Fund                                   | 3,978,007                               | 1,422,699                          | 2,291,750                              | 3,108,956  | 1,895,186                         | 2,535,461                             | 2,468,681  |
| Facility Capital Replacement Fund                        | 1,566,156                               | 285,230                            | 119,600                                | 1,731,786  | 263,487                           | 760,553                               | 1,234,720  |
| <b>TOTAL</b>   | <b>\$ 72,224,469</b>                    | <b>\$ 103,431,944</b>              | <b>\$ 105,316,348</b>                  | <b>\$ 70,340,065</b>                                 | <b>\$ 102,766,933</b>             | <b>\$ 109,204,129</b>                 | <b>\$ 63,902,869</b>                                 |

### FY 2023-24 Operating Budget Fund Balance Summary



# FY 2023-24 STATISTICAL ANALYSIS

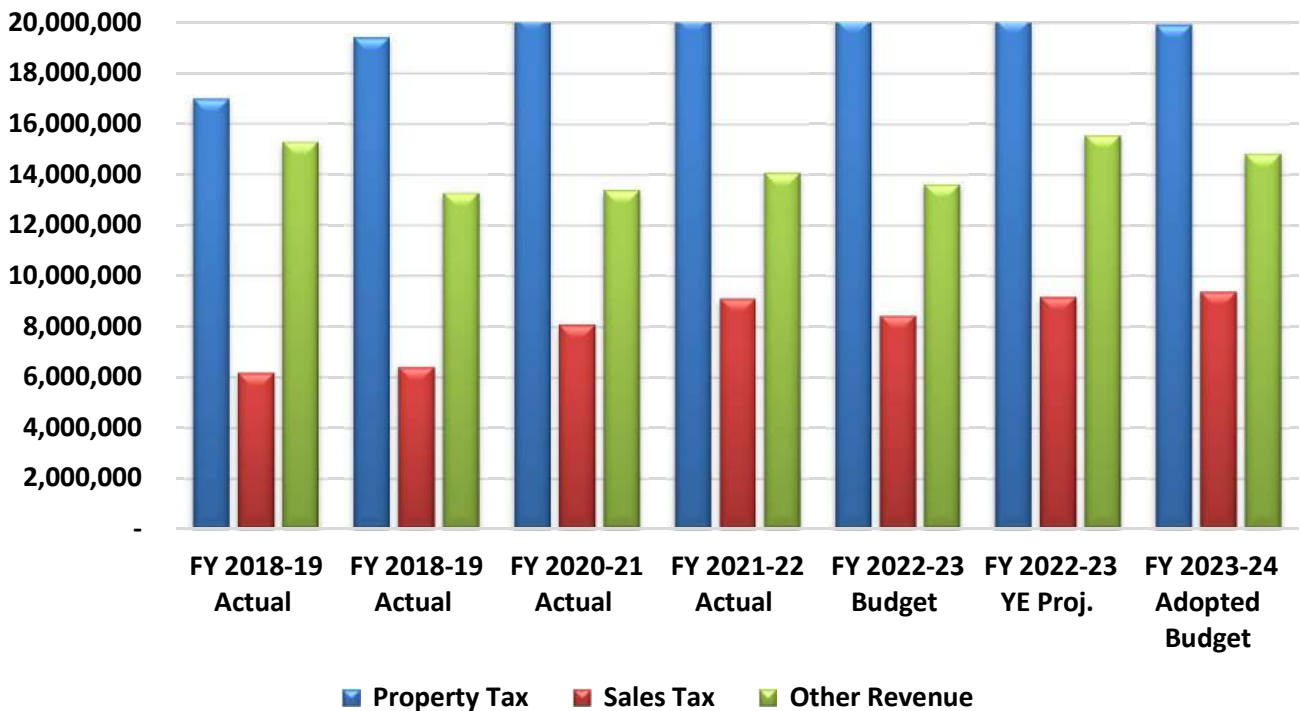
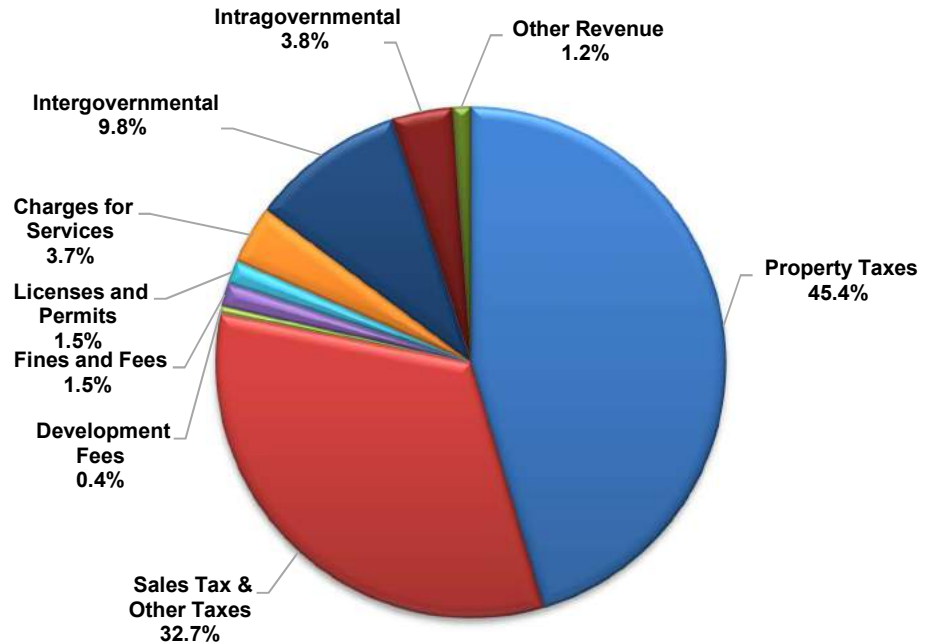
This statistical analysis summarizes the FY 2023-24 Adopted Budget by providing a summary of the revenue and expenditures of the city's various funds, and a comparison to FY 2022-23 budget and year-end projections.

## GENERAL FUND

### Revenue Assumptions:

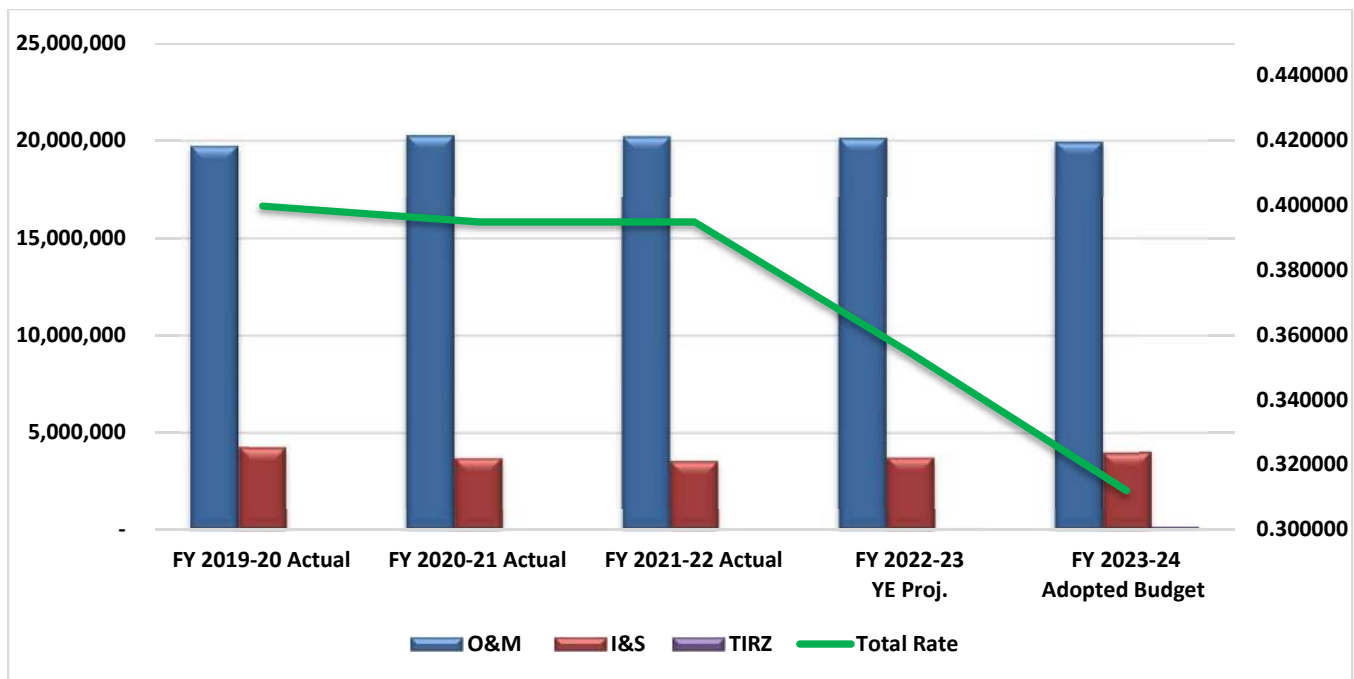
The budget takes a conservative approach in dealing with revenues, especially growth-oriented revenues. Adopted revenues for FY 2023-24 are \$44,131,048, and assume an overall increase of 4.65% over the FY 2022-23 budget and an overall decrease of 1.63% from FY 2022-23 projections. The city's General Fund operations are derived from eight major revenue categories, with ad valorem tax being the largest category at 45.4% and sales and other taxes the second largest at 32.7%. The pie chart shows the revenue percentage breakdown by category, and the bar graph shows the growth of ad valorem tax, sales and all other revenues over five years.

### General Fund Revenues



**Ad Valorem Taxes:**

Ad valorem tax is the largest revenue source for the City of Keller and is split between the General Fund (Operations and Maintenance tax rate) and Debt Service (Interest and Sinking tax rate). The Adopted FY 2023-24 rate is \$0.31200 per \$100 of taxable value (/100), which is a decrease of \$0.04250 from the FY 2022-23 rate and is under both the no new revenue and the voter-approval tax rate. The total levy will increase by \$166,466 or 0.7%. The new levy added \$297,321 to the total levy, whereas the existing levy is a decrease of \$130,854 since the rate is below the no new revenue rate. For the average household, the taxable value has increased from \$387,603 to \$440,350 which is an increase of 13.61%. However, with the Adopted rate, the average home ad valorem levy is \$1,373.89 or a decrease of \$0.16 from the current year. Without the rate reduction, the average household levy would have increased by \$156.83. The estimated property tax revenue for FY 2023-24 is \$24,062,445 for all funds.

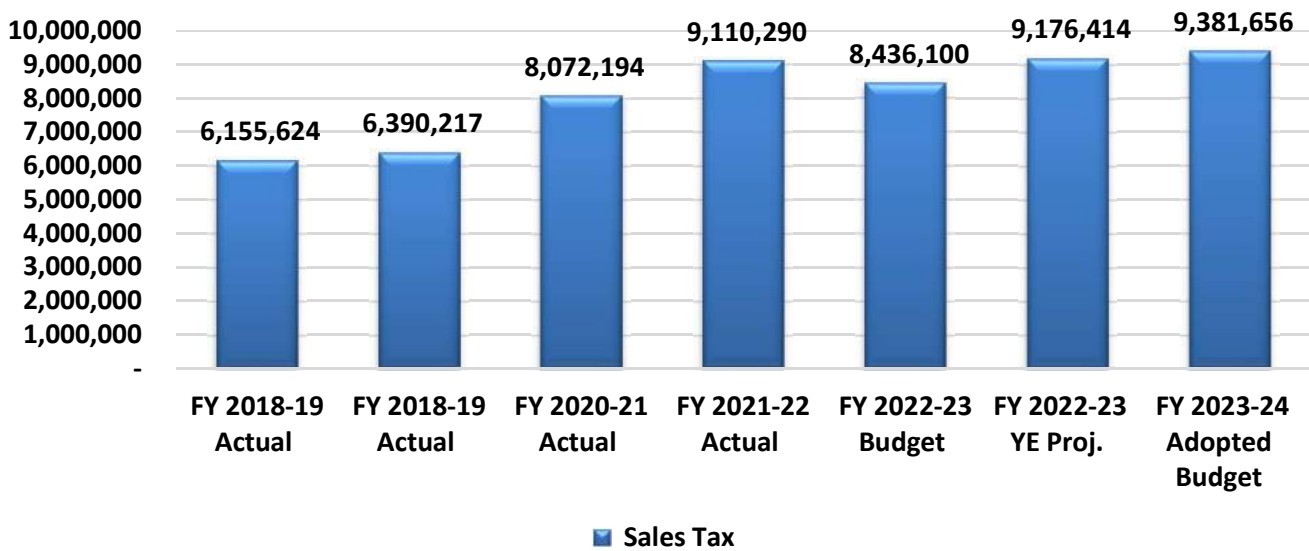


The Operations and Maintenance (O&M) rate is \$0.260403/\$100, which is a decrease from the FY 2022-23 rate of \$0.299234/\$100. O&M revenue is anticipated to be \$19,929,589 or 83.4% of property tax collected. The General Fund property tax growth will decrease by \$218,724 or 1.08%. The interest and sinking rate (I&S) is \$0.051597/\$100 and is a decrease from the FY 2022-23 rate of \$0.052666/\$100. I&S revenue is anticipated to be \$3,978,747, which is an increase of \$234,441 or 6.3%.

**Sales and Use Tax Collections:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$9,381,656      |                 |
| % of Fund Revenue     | 21.3 %           |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$945,556        | 11.2%           |
| FY 2022-23 Projection | \$205,242        | 2.2%            |

The second largest General Fund revenue source is Sales Tax. The city’s total sales tax rate is 2 cents per \$1 with 1 cent going to the General Fund; a 1/2-cent going to the Keller Development Corporation for parks capital projects, as approved by voters in January 1992; a 1/4-cent going to street maintenance, as approved by voters in November 2019; and a 1/4-cent going to the Keller Crime Control District, as approved by voters in November 2021. Anticipated FY 2023-24 sales tax revenue is \$18,642,985, and of this amount approximately half, or \$9,381,656, will go to the General Fund. Sales tax is approximately 5.2% up from this time last year.



**Other Taxes (Franchise Fees & Mixed Beverage Tax):**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$5,047,996      |                 |
| % of Fund Revenue     | 11.6 %           |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$575,787        | 12.9 %          |
| FY 2022-23 Projection | \$(-153,268)     | (2.9) %         |

**Other Taxes (Franchise Fees & Mixed Beverage Taxes)** are comprised of mixed beverage and franchise taxes, with the latter accounting for approximately 96.4% of these revenues. Franchise taxes are fees charged for the continued use of public property (rights-of-way) and are collected from utility companies, including the City of Keller’s Water & Wastewater Utility, and Drainage Utility funds. Revenues are based on trends that reflect decreasing cable franchise fees. In 2019 the Texas Legislature passed SB 1152, which relates to the payment of certain fees to municipalities by companies that provide telecommunications, cable or video services. Declines in franchise fee revenue may be attributed to this legislation. For FY 2023-24, an increase in gas and electric franchise is anticipated. Mixed beverage tax is related to mixed alcohol beverage sales in restaurants and pubs within the city and is showing a slight decline.

**Licenses and permits:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$651,103        |                 |
| % of Fund Revenue     | 1.5 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$(385,146)      | (37.2) %        |
| FY 2022-23 Projection | \$46,514         | 7.7 %           |

Licenses and permits include building permits and fees, plumbing permits, mechanical permits, electrical permits, fence permits, and sign and other miscellaneous permits. Overall, development activity appears to be decreasing as the city reaches buildout, however, fees increased in FY 2022-23 to be more in-line with comparison cities. The major revenue item in this category is building permits, which are projected to be \$531,207 in FY 2023-24 a decrease of \$231,498 from the FY 2022-23 budget.

**Charges for Services:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$1,627,685      |                 |
| % of Fund Revenue     | 3.7 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$114,093        | 7.5 %           |
| FY 2022-23 Projection | \$(111,896)      | (6.4) %         |

Charges for services include revenues from ambulance services, use of city property (park and facility rentals, and communications tower leases) and Town Center Property Owner Association fees. Ambulance services account for \$1,085,559 of the total for FY 2023-24. The city uses three-year averaging for these service charges to create revenue estimates for the upcoming year. Year-end projections for some revenues are up from FY 2022-23 budget due to the three-year average and trend data, in particular ambulance fees and communication tower rentals. The year-end projection was used to create the FY 2023-24 budget.

**Fines and Fees:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$662,550        |                 |
| % of Fund Revenue     | 1.5 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$27,769         | 4.4 %           |
| FY 2022-23 Projection | \$(5,988)        | (0.9) %         |

Fines and fees include Municipal Court fines, false alarm fees, animal control fees, inspection fees and construction plan review fees. Municipal Court fines from Class C misdemeanor violations occurring within the city limits comprise the majority of the revenue category and have been decreasing.

**Development Fees:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$187,462        |                 |
| % of Fund Revenue     | 0.4 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$(38,996)       | (17.2) %        |
| FY 2022-23 Projection | \$(44,183)       | (19.1) %        |

Development Fees include paving and drainage inspection, construction plan review, zoning and subdivision fees, and developer fees for street lighting. Generally, the city uses three-year averaging for these service charges to create revenue estimates for the upcoming year. FY 2023-24 reflects a decrease in construction plan review fees based upon the three-year average.

**Intragovernmental Revenue:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$1,688,686      |                 |
| % of Fund Revenue     | 3.8 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2023-24 Budget     | \$84,357         | 5.3 %           |
| FY 2023-24 Projection | \$84,357         | 5.3 %           |

Intragovernmental revenue includes transfers for administrative services from the Water and Wastewater and Keller Development Corporation funds. Transfers are based upon prior-year actual expenditures and a set ratio of estimated departmental activity for that fund. The transfers will increase or decrease annually as activity in the General Fund departments change. In addition, the transfers include a Payment In Lieu of Taxes (PILOT), and the transfer amount increases or decreases as the Water and Wastewater Fund revenue and asset value increases or decreases.

**Intergovernmental Revenue:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$4,329,925      |                 |
| % of Fund Revenue     | 9.9 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$502,305        | 13.1 %          |
| FY 2022-23 Projection | \$248,118        | 6.1 %           |

Intergovernmental revenue includes revenues from the Town of Westlake of \$1,208,277 for police operation services which includes a dedicated school resource officer(SRO) for West Lake Academy; from the City of Southlake of \$1,370,988 for combined jail, communications and animal adoption services; from the City of Colleyville of \$1,114,539 for combined jail, communications and animal adoption services; from the City of Roanoke of \$238,624 for combined jail and animal control services; and reimbursements from the Keller Independent School District of \$397,497 for funding of school resource officers (SRO) at Keller High School, Keller Junior High, Keller Center for Advanced Learning, and Bear Creek Intermediate School.

**Other Revenues:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$ 519,044       |                 |
| % of Fund Revenue     | 1.2 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$354,461        | 215.4 %         |
| FY 2022-23 Projection | \$(717,473)      | (58.0) %        |

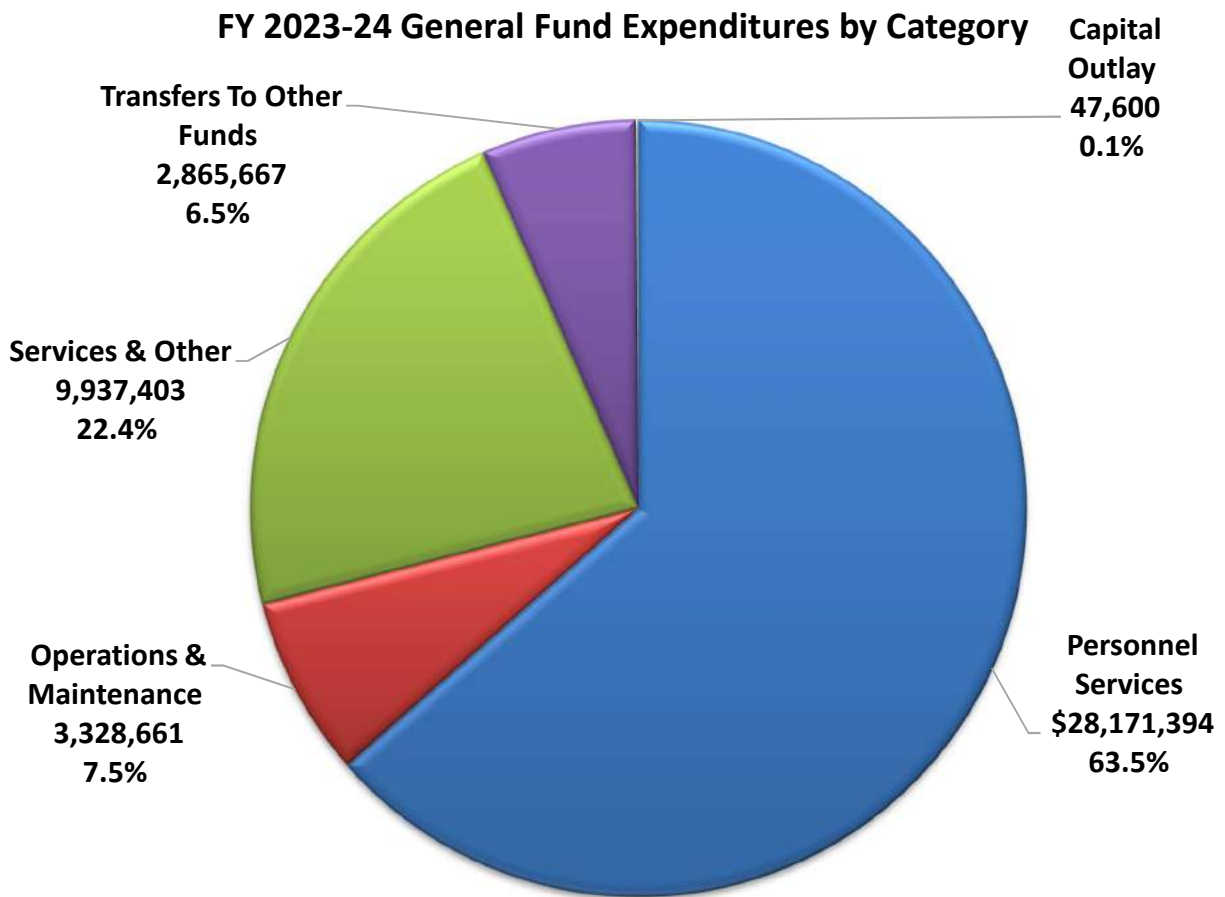
Other Revenues include interest revenue, miscellaneous revenue and rebates, and public art donations. These vary depending on interest rates and various donations. Year-end projections and FY 2023-24 Adopted revenue reflect a three-year-trend approach to budgeting interest income and reflect a decrease in return on investments, despite current year growth.

**Expenditure Synopsis:**

General Fund expenditures total \$44,350,725 for FY 2023-24, which is a decrease of \$2,158,962 or 4.64%, from the FY 2022-23 budget and a decrease of \$1,536,242 or 3.35% from year-end projections. Of the \$44,350,725, ongoing expenditures are \$41,683,754 and one-time expenditures are \$2,666,971. A breakdown and description of the General Fund expenditures by account category and by function are provided below.

**Expenditures by Account Category**

The General Fund is broken into five major categories: personnel services, operations and maintenance, services and other, transfers to other funds and capital outlay. Personnel costs, including any increases in compensation rates, are calculated in conjunction with the Human Resources Department. All other costs are based on the previous year's revised funding level minus any one-time costs from the previous year. In order for departments to receive an increase in funding, either an adjustment to base request must be approved by the City Manager or an enhancement must be approved by City Council. Below is a breakdown of FY 2023-24 account category expenditures.



**Personnel Services:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$28,171,394     |                 |
| % of Fund Expenditures | 63.5 %           |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$1,191,632      | 4.4 %           |
| FY 2022-23 Projection  | \$1,490,130      | 5.6 %           |

As the city is a service organization, personnel services are the single largest expenditure category for the General Fund and includes the costs related to salaries, insurance and retirement. The budget proposes a 2% market adjustment and 2% merit-based raise for civilian employees, for a total raise of up to 4% with a minimum \$1,250 merit-based raise. Public safety personnel also includes raises in the form of market adjustments, merit increases, and changes to some of the public safety step plans in order focus on strengthening recruitment and retention efforts. All combined, the adjustments to public safety wages results in supervisors within the police and fire departments being eligible for raises of up to 5.5%, detention officers and dispatchers for up to 6%, and sworn police officers and firefighters for up to 7.5%. In addition, the budget adds one Detention officers for Jail Operations.

**Operations & Maintenance:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$3,328,661      |                 |
| % of Fund Expenditures | 7.5 %            |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(156,346)      | (4.49) %        |
| FY 2022-23 Projection  | \$302,463        | 9.9 %           |

Operations and maintenance expenditures include major categories of supplies, equipment, street, grounds and building maintenance costs. FY 2023-24 includes on-going funding increases for fuel, A/C and heating maintenance, and pavement markings. The FY 2022-23 budget included one-time costs of \$171,000 to repair the suspension of a fire apparatus and \$36,000 for SCBA replacements.

**Services & other:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$9,937,403      |                 |
| % of Fund Expenditures | 22.4 %           |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$685,370        | 7.4 %           |
| FY 2022-23 Projection  | \$655,783        | 7.1 %           |

Services and other expenditures include expenditures for professional and legal services, utilities, liability insurance premiums and other general expenditures. For FY 2023-24, the budget includes \$240,000 for a replacement dump truck, \$107,000 increase to utilities, and \$110,000 for future vehicle replacements for the Fire Department.

**Transfers to other funds:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$2,865,667      |                 |
| % of Fund Expenditures | 6.5 %            |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(3,650,000)    | (56.0) %        |
| FY 2022-23 Projection  | \$(3,650,000)    | (56.0) %        |

Transfers to other funds reflects the annual Facility Equipment Replacement Fund transfer from the General Fund for \$243,067, the annual Recreation Special Revenue transfer for \$97,600, and the transfer to capital project funds for the General Fund cash funding of various capital projects. For FY 2023-24, the General Fund will fund Pavement markings for \$700,000, Old Town Keller/Elm St project for \$680,000, Mt. Gilead reconstruction for \$512,500, Sidewalk repairs for \$302,500, Signal Modifications for \$200,000, and Tarrant Pkwy right turn dedications for \$100,000. For FY 2022-23, the General Fund funded the Mt. Gilead (US 377 to Bourland) Reconstruction & Roundabout Project for \$2,500,000, Whitley Road overlay for \$1,500,000, Bear Creek Bridge Erosion project for \$400,000, and sidewalk repairs/reconstruction for \$275,000.

**Capital Outlay:**

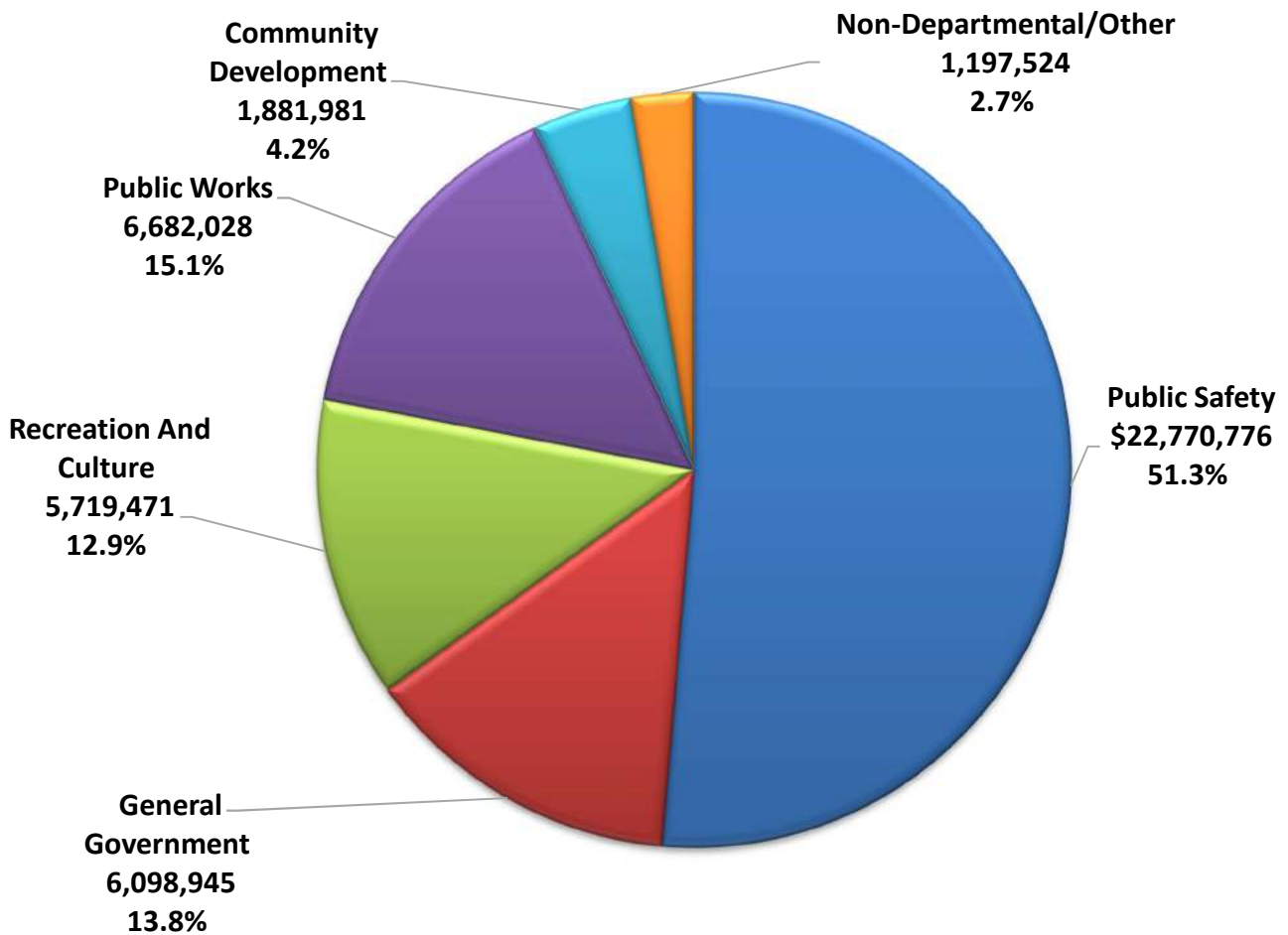
|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$ 47,600        |                 |
| % of Fund Expenditures | 0.1 %            |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(229,618)      | (82.8) %        |
| FY 2022-23 Projection  | \$(334,618)      | (87.5) %        |

Capital outlay includes expenditures for new assets, or replacements or improvements to existing assets over \$5,000 and anticipated useful life over one year. Capital outlay expenditures for FY 2023-24 are \$47,600 for the outdoor warning siren replacement. The FY 2022-23 budget included the one-time purchase of fire radios of \$324,618, an outdoor warning siren replacement for \$42,600, and \$15,000 for outdoor warning system control replacement.

**Expenditures by Function**

There are five main functions in the General Fund: public safety, general government, recreation and culture, public works and community development. A breakdown of FY 2023-24 departmental expenditures and a brief description are given comparing the departments to the FY 2022-23 budget and year-end projections. Below, a pie chart shows the percentage breakdown of each function and a bar graph shows the expenditure growth of each function compared to population growth.

**FY 2023-24 General Fund Expenditures by Function**



**Public Safety:**

|                        |                  |                 |  |
|------------------------|------------------|-----------------|--|
| FY 2023-24 Budget      | \$22,770,776     |                 |  |
| % of Fund Expenditures | 51.2 %           |                 |  |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |  |
| FY 2022-23 Budget      | \$950,650        | 4.4 %           |  |
| FY 2022-23 Projection  | \$1,011,556      | 4.7 %           |  |

The Public Safety function handles all aspects related to citizen protection and is made up of the Police and Fire departments. The largest expenditure in public safety is personnel, which will increase \$1,048,605 related to the removal of a step from the step plan, the market adjustments of 3.5% to the plan, and the annual 2% step plan increase as discussed in the personnel section. Also included in the personnel costs for FY 2023-24 is two detention officers in Jail Operations and dedicated school resource officer (SRO) for the Westlake academy. The FY 2022-23 Fire Department budget included one-time costs of fire radios for \$324,618, repair the suspension of a fire apparatus for \$171,000 and \$36,000 for SCBA replacements. The FY 2023-24 Fire Department budget includes \$110,000 for future vehicle replacements, \$16,350 for a community centered strategic plan, and \$13,089 for new fire department software.

**General Government**

|                        |                  |                 |  |
|------------------------|------------------|-----------------|--|
| FY 2023-24 Budget      | \$6,098,945      |                 |  |
| % of Fund Expenditures | 13.8 %           |                 |  |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |  |
| FY 2022-23 Budget      | \$146,466        | 2.5 %           |  |
| FY 2022-23 Projection  | \$513,786        | 9.2 %           |  |

This function handles the administrative functions of the city and is comprised of the City Council & Mayor, City Manager & Administration, Town Hall Operations, Finance & Accounting, Municipal Court, Human Resources and Economic Development departments. For FY 2023-24, Economic Development includes \$44,480 in Façade Grants. FY2023-24 budget includes an increase in Municipal Court services based upon Colleyville Municipal court building improvements. FY 2022-23 year-end projections includes savings in Economic Development incentive, building maintenance, and electric services.

**Recreation & Culture:**

|                        |                  |                 |  |
|------------------------|------------------|-----------------|--|
| FY 2023-24 Budget      | \$5,719,471      |                 |  |
| % of Fund Expenditures | 12.9 %           |                 |  |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |  |
| FY 2022-23 Budget      | \$49,074         | 0.9 %           |  |
| FY 2022-23 Projection  | \$205,720        | 3.7 %           |  |

The recreation & culture function includes the Keller Public Library, Keller Senior Activities Center, Keller Sports Park, Parks & City Grounds, and Keller Town Center. The FY 2023-24 budget reflects increases to utilities, landscape services, and special event services. During FY 2022-23, the Parks Department removed the Recreation Manager position and added a full-time position and two part-time positions at the Senior Center which resulted in vacancy savings.

**Public Works:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$6,682,028      |                 |
| % of Fund Expenditures | 15.1 %           |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(3,370,007)    | (33.5) %        |
| FY 2022-23 Projection  | \$(3,401,837)    | (33.7) %        |

The Public Works function is related to Street Maintenance, Engineering & Inspections, Street Lighting and Public Works Administration. For FY 2023-24, the General Fund includes one-time capital project fund transfers for Pavement markings for \$700,000, Old Town Keller/Elm St project for \$680,000, Mt. Gilead reconstruction for \$512,500, Sidewalk repairs for \$302,500, Signal Modifications for \$200,000, and Tarrant Pkwy right turn dedications for \$100,000. For FY 2022-23, the budget included one-time capital project fund transfers for \$2,500,000 for Mt. Gilead (US 377 to Bourland) Reconstruction & Roundabout Project, \$1,500,000 for Whitley Road overlay, and \$400,000 for the Bear Creek Bridge Erosion project. The Public works budget also includes a transfer for the annual sidewalk repairs and improvements of \$302,500.

**Community Development:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$1,881,981      |                 |
| % of Fund Expenditures | 4.2 %            |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(50,017)       | (2.6) %         |
| FY 2022-23 Projection  | \$19,661         | 1.1 %           |

The Community Development function is related to Planning/Zoning, Building Services, and Code Enforcement. For FY 2023-24, the Community Development budget includes \$30,000 for third party reviews and \$7,500 for bank service fees.

**Non-Departmental/Other:**

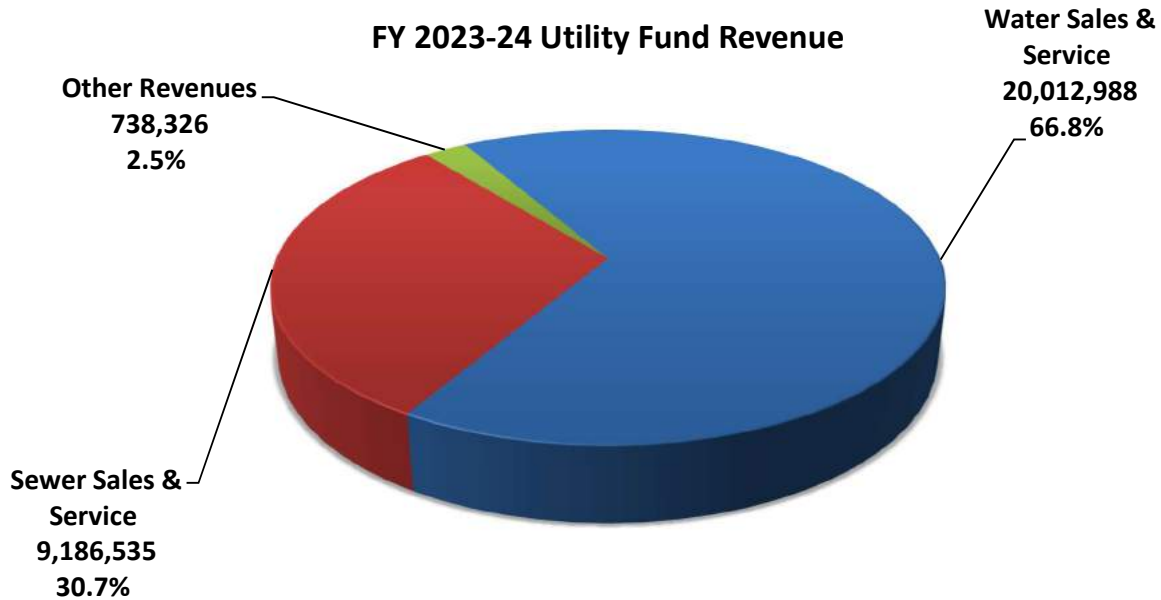
|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$1,197,524      |                 |
| % of Fund Expenditures | 2.7 %            |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$ 114,872       | 10.6 %          |
| FY 2022-23 Projection  | \$ 114,872       | 10.6 %          |

Non-Departmental/Other reflects citywide expenditures such as the Facility Equipment Replacement Fund, postage, NETCOM radio maintenance agreement, and property and liability insurance. FY 2023-24 expenditures reflect an increase in property and liability insurance, IT services, and NETCOM radio maintenance.

## WATER AND WASTEWATER FUND

### Revenue Assumptions:

The Water and Wastewater Fund revenues for FY 2023-24 are \$29,937,849, and will have an overall increase of \$997,602, or 3.45%, from the FY 2022-23 budget and a decrease of \$710,478, or 2.32%, compared to year-end projections. In the Water and Wastewater Fund, there are three major revenue categories: Water Sales & Service, Sewer Sales & Service and Other Revenues. Breakdowns of each revenue category for the Utility Fund and a brief description are provided. Below, a pie chart shows the category breakdown by percentage and a bar graph shows revenue growth compared to account growth.



### Water Sales and Service:

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$20,012,988     |                 |
| % of Fund Revenues    | 66.8 %           |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$101,426        | 0.5 %           |
| FY 2022-23 Projection | \$(331,216)      | (1.6) %         |

The water rate structure is split between costs related to the purchase of wholesale water from the City of Fort Worth, also called the “pass-thru,” and the cost of providing water services. Wholesale water represents 32% of the Water and Wastewater Fund budget, and costs are anticipated to decrease based upon both the five-year consumption model and Fort Worth decreasing costs by 4.0%. As such, the overall the water rates will decrease by 2.0% to account for increased wholesale water. For the monthly, average household water usage of 16,381 gallons, it will be a decrease of \$2.11 or 2.1%.

**Sewer Sales & Service:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$ 9,186,535     |                 |
| % of Fund Revenues    | 30.7 %           |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$ 774,082       | 9.2 %           |
| FY 2022-23 Projection | \$(23,101)       | (0.3) %         |

As with the water rates, the rate structure for Sewer Sales & Service is split between the pass-thru cost of the Trinity River Authority wastewater treatment plant and the cost of providing wastewater services. TRA represents 16.6% of the Water and Wastewater Fund budget and is anticipated to increase by 14.5%. As such, the overall the wastewater rates will increase by 8.5% to account for increased wastewater treatment and operating costs. With the rate increase, the average monthly household wastewater usage of 8,311 gallons will be an increase of \$4.70 or 8.43%.

**Other Revenues:**

**Taps and Miscellaneous Fees:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$549,044        |                 |
| % of Fund Revenues    | 1.8 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$7,648          | 1.4 %           |
| FY 2022-23 Projection | \$(189,709)      | (25.7) %        |

The city uses three-year averaging for these service charges to create revenue estimates for the upcoming year. The Adopted budget reflects a slight increase to the current budget based upon the three-year average.

**Interest Income:**

|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$124,972        |                 |
| % of Fund Revenues    | 0.4 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$104,757        | 518.2 %         |
| FY 2022-23 Projection | \$(219,071)      | (63.7) %        |

Interest income is revenue created by investing working capital into investment pools. The FY 2023-24 budget is based upon three-year averaging and reflects a decrease in year-end projections.

**Miscellaneous Revenues:**

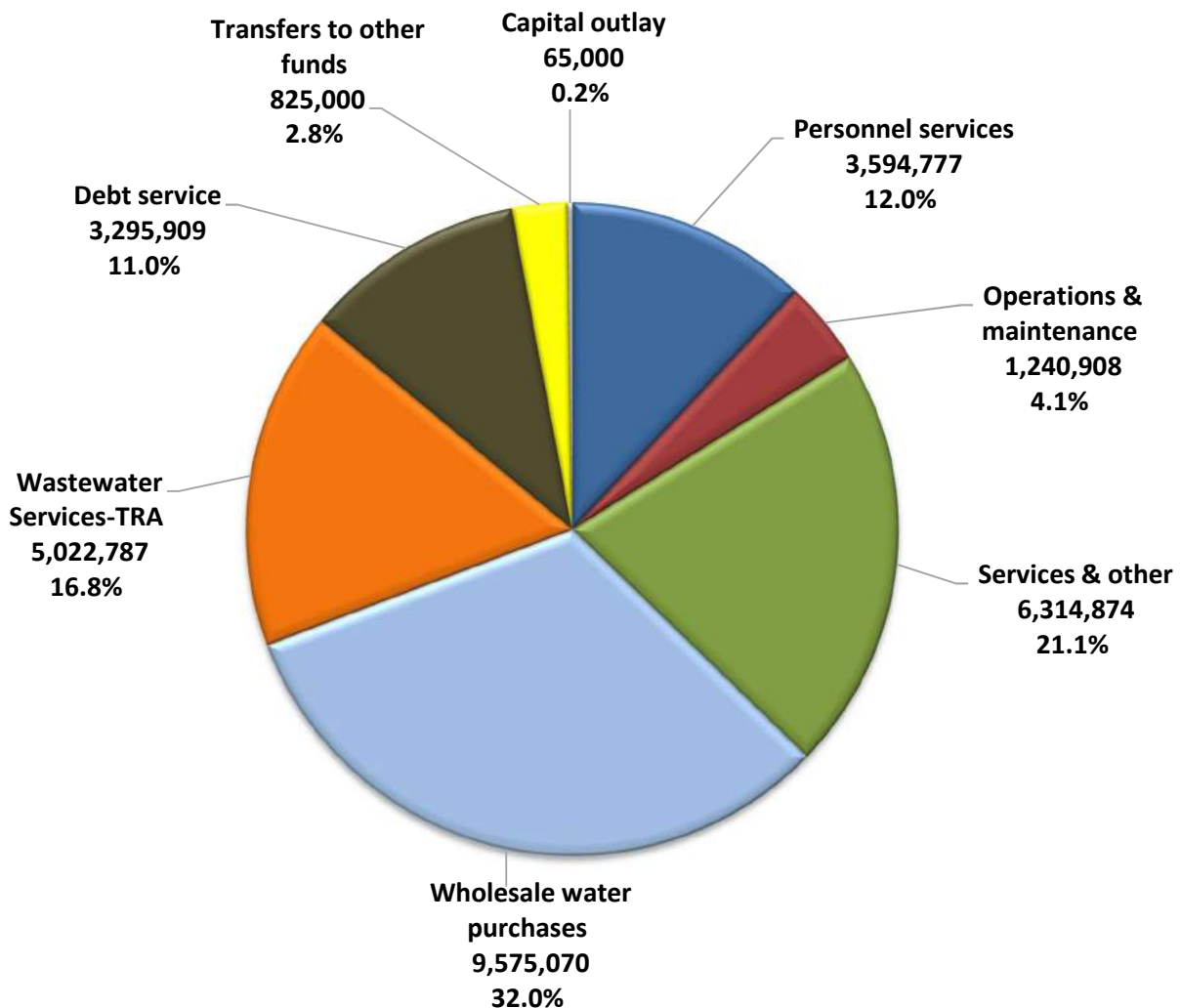
|                       |                  |                 |
|-----------------------|------------------|-----------------|
| FY 2023-24 Budget     | \$64,310         |                 |
| % of Fund Revenues    | 0.2 %            |                 |
| <u>Compared to</u>    | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget     | \$9,689          | 17.7 %          |
| FY 2022-23 Projection | \$52,619         | 450.1 %         |

All additional revenues are combined to create the Other Revenue category, which includes an increase in the intergovernmental agreement with Southlake for wastewater reimbursement based upon use. The city uses three-year averaging for these service charges to create revenue estimates for the upcoming year.

**Expenditure Synopsis:**

Water & Wastewater Utility Fund expenditures total \$29,934,325 for FY 2023-24, which is an increase of \$674,569 or 2.3% from the FY 2022-23 budget, and a decrease of \$525,169 or 1.7% over projections. The Fund is broken into eight major categories: personnel, operations and maintenance, services and other, wholesale water purchases, wastewater services - TRA, debt service, transfers to other funds and capital outlay. Personnel costs, including any increases in compensation rates, are calculated by the Finance Department. Capital outlay costs consist of large one-time costs and capital rehabilitation programs, such as waterline repairs and replacements. All other costs are based on the previous year's revised funding level minus any one-time costs from the previous year. Below is a breakdown of FY 2023-24 categories by percentage.

**FY 2023-24 Water & Wastewater Fund Expenditures by Category**



**Personnel Services:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$3,594,777      |                 |
| % of Fund Expenditures | 12.0%            |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(51,593)       | (1.4) %         |
| FY 2022-23 Projection  | \$380,753        | 11.8 %          |

Like the General Fund, the Water and Wastewater Fund's Adopted budget includes a 2.0% merit and 2.0% market increase for civilian employees. Water and Wastewater experienced vacancies during FY 2022-23 which is reflected in the increase in the projections and the decrease between budgets. All increases will be implemented on October 1, 2023 for eligible employees.

**Operations and maintenance:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$1,240,908      |                 |
| % of Fund Expenditures | 4.1 %            |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(354,671)      | (22.2) %        |
| FY 2022-23 Projection  | \$(279,666)      | (18.4) %        |

Operations and maintenance budgets include expendable materials and operating supplies necessary to conduct departmental activities. The budget is being decreased in various supplies and materials line-items based upon historical spending and will have no impact to service levels. FY 2022-23 included a one-time repair for \$377,111.

**Services and other:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$6,314,874      |                 |
| % of Fund Expenditures | 21.1 %           |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$1,027,372      | 19.4 %          |
| FY 2022-23 Projection  | \$703,490        | 12.5 %          |

Services and other expenditures include expenditures for professional services, utilities, liability insurance premiums and other general expenditures. FY 2023-24 includes an increase cost of \$295,000 for banking service/credit card processing fees, \$180,000 for the replacement of a Vac-Tron, and \$345,196 for the PILOT/franchise admin fee due to FY23 revenues.

**Wholesale Water Purchases:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$9,575,070      |                 |
| % of Fund Expenditures | 32.0 %           |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(314,886)      | (3.2) %         |
| FY 2022-23 Projection  | \$(716,604)      | (7.0) %         |

The City of Keller purchases water from the City of Fort Worth and the projected cost is based upon a five-year rolling consumption average multiplied by any rate change by Fort Worth. FY 2023-24 is based upon the five-year average consumption multiplied by the Fort Worth rate decrease of 4.0%.

**Wastewater Services - TRA:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$5,022,787      |                 |
| % of Fund Expenditures | 16.8 %           |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$635,403        | 14.5 %          |
| FY 2022-23 Projection  | \$939,864        | 23.0 %          |

Wastewater treatment is the second largest expense within the Water and Wastewater Fund. The city holds a contract with TRA for wastewater treatment and collection services. TRA Costs for the service are anticipated to increase by 11.8% but due to increased usage in the city, the FY 2023-24 costs to provide the service are anticipated to increase by 14.5%. Increases in this area are charged as a pass-thru and are based upon TRA's annual budget requirement.

**Debt Service:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$3,295,909      |                 |
| % of Fund Expenditures | 11.0 %           |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(17,056)       | (0.5) %         |
| FY 2022-23 Projection  | \$(17,056)       | (0.5) %         |

Debt services relates to the debt obligations made to fund water and wastewater system improvements. For FY 2023-24, the City anticipates issuing debt of \$4,060,000 related to the third and final SWIFT water line replacement program.

**Transfers:**

|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$825,000        |                 |
| % of Fund Expenditures | 2.8 %            |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$(1,541,730)    | (65.1) %        |
| FY 2022-23 Projection  | \$(1,541,730)    | (65.1) %        |

Transfers relate to the annual cash funding of capital projects and are moved into project accounts in capital improvement project (CIP) funds. For FY 2023-24, the Water and Wastewater CIP includes the tank maintenance for \$175,000, 2023 SWIFT for \$250,000, water line replacements for \$200,000, and wastewater line replacements for \$200,000. FY 2022-23 included \$1,291,730 for the Keller Sports Park water and wastewater line replacements as part of the Keller Sports Park revitalization project.

**Capital Outlay:**

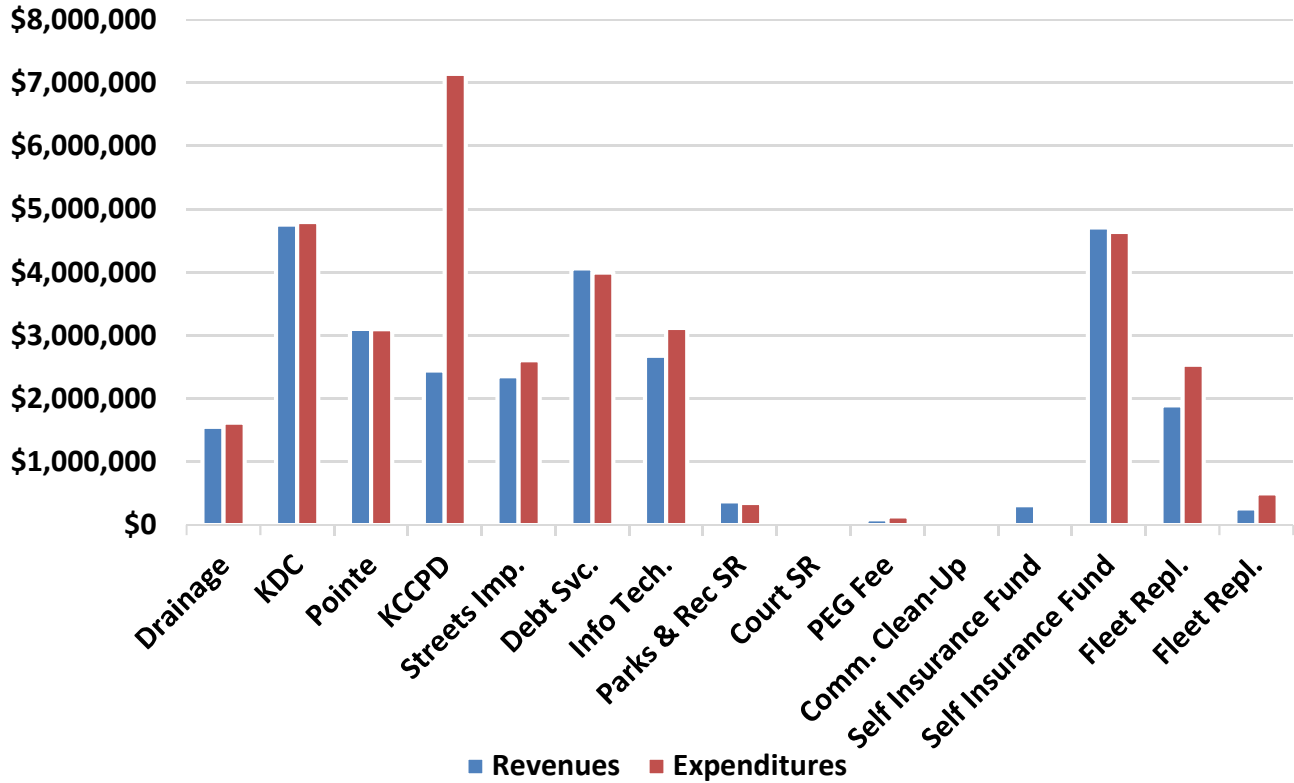
|                        |                  |                 |
|------------------------|------------------|-----------------|
| FY 2023-24 Budget      | \$ 65,000        |                 |
| % of Fund Expenditures | 0.2 %            |                 |
| <u>Compared to</u>     | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget      | \$ -             | - %             |
| FY 2022-23 Projection  | \$5,780          | 9.8 %           |

FY 2023-24 included capital outlays of \$65,000 for concrete repairs at the MSC.

## OTHER OPERATING FUNDS

The Other Operating Funds of the city include funds that are intended to be self-sufficient and/or have been created for a specific purpose as denoted by the name of the fund. A summary is provided below for these funds.

### Other Funds Overview



### Drainage

|                         |                  |                 |
|-------------------------|------------------|-----------------|
| FY 2023-24 Revenues     | \$1,554,275      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$32,493         | 2.1 %           |
| FY 2022-23 Projection   | \$(27,268)       | (1.7) %         |
| <br>                    |                  |                 |
| FY 2023-24 Expenditures | \$1,618,256      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$(58,219)       | (3.5) %         |
| FY 2022-23 Projection   | \$193,877        | 13.6 %          |
| <br>                    |                  |                 |
| Revenues – Expenditures | \$(63,981)       |                 |

Drainage utility fees account for 98% of the revenues to this fund. FY 2023-24 includes the one-time funding for the Woods Drive project of \$200,000, Stream Bank Erosion project of \$50,000, and an increase to landscape services of \$40,000. FY 2022-23 included one-time capital project fund transfers for the Nightingale culvert project for \$325,000.

**Keller Development Corporation Fund**

|                         |                  |                 |
|-------------------------|------------------|-----------------|
| FY 2023-24 Revenues     | \$4,757,442      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$ 508,392       | 12.0 %          |
| FY 2022-23 Projection   | \$ 2,017         | 0.04 %          |
| <br>                    |                  |                 |
| FY 2023-24 Expenditures | \$4,795,181      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$ (1,910,811)   | (28.5) %        |
| FY 2022-23 Projection   | \$ (1,885,716)   | (28.2) %        |
| <br>                    |                  |                 |
| Revenues – Expenditures | \$ (37,739)      |                 |

The KDC is a voter-approved 1/2-cent sales tax option dedicated to funding capital projects for park and recreation improvements. Projected revenue for year-end is anticipated to increase slightly. FY 2023-24 includes one-time capital transfers for Keller Sports Park Playground Replacement for \$300,000, a To-Be-Determined (TBD) Splash Pad project for \$750,000, and funding for future trail system expansion for \$750,000. KDC will also issue \$27 million in debt related to the Sports Park Revitalization project in FY 2023-24. FY 2022-23 included one-time capital transfers for Keller Sports Park Parking B-Pad Lot Improvements for \$380,000, To-Be-Determined (TBD) Public Water Feature project for \$700,000, Park improvements project for \$400,000, Parks at Town Center Playground Replacement project for \$150,000, and Northeast Park Concept plan of \$100,000. It also included transfers for the future trail system expansion for \$332,750 and parks maintenance/repair funding for \$100,000. The FY 2022-23 year-end projections includes transferring \$2.3 million to the Parks Capital Project fund for the design and engineering of the Sports Park Revitalization project.

**The Keller Pointe Fund**

|                         |                  |                 |
|-------------------------|------------------|-----------------|
| FY 2023-24 Revenues     | \$3,102,806      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$123,342        | 4.1 %           |
| FY 2022-23 Projection   | \$(455,505)      | (12.8) %        |
| <br>                    |                  |                 |
| FY 2023-24 Expenditures | \$3,101,253      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$ (388,749)     | (11.1) %        |
| FY 2022-23 Projection   | \$ (48,237)      | (1.5) %         |
| <br>                    |                  |                 |
| Revenues – Expenditures | \$1,553          |                 |

The Keller Pointe is an enterprise function intended to be a self-supporting operation; therefore, the revenues generated by the facility should fully support its direct operating costs. The primary source of revenue is generated through memberships and pass sales, with the second largest revenue source being programs. FY 2023-24 includes an increase of summer camp programs by \$50,000 which is anticipated to increase revenue by \$60,000. In FY 2022-23 revenues increased related to a 4.0% revenue adjustment for memberships and daily entrance fees and a one-time revenue recovery payment from the ARPA funds of \$698,718. FY 2022-23 included one-time purchase of replacement fitness equipment of \$145,000, and the indoor pool deck replacement for \$329,642.

**Information Technology Fund**

|                         |                  |                 |
|-------------------------|------------------|-----------------|
| FY 2023-24 Revenues     | \$2,680,186      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$(43,558)       | (1.6) %         |
| FY 2022-23 Projection   | \$(43,558)       | (1.6) %         |
| <br>                    |                  |                 |
| FY 2023-24 Expenditures | \$3,119,404      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$12,558         | 0.4 %           |
| FY 2022-23 Projection   | \$464,391        | 17.5 %          |
| <br>                    |                  |                 |
| Revenues – Expenditures | \$ (439,218)     |                 |

The Information Technology Fund accounts for citywide information services/information technology operations and is an Internal Service Fund. It is supported by transfers from departments within other operating funds based upon a ratio of computer equipment and actual costs of specialized software or equipment. The expenditures vary annually based upon the computer and technology replacement schedule. For FY 2022-23, the expenditures for Community Development software for \$500,000 of which \$370,000 was one-time for implementation. FY 2023-24 carries over \$270,000 as the city continues the implementation process.

**Self-Insurance Fund**

|                         |                  |                 |
|-------------------------|------------------|-----------------|
| FY 2023-24 Revenues     | \$4,707,586      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$(607,925)      | (11.4) %        |
| FY 2022-23 Projection   | \$301,492        | 6.8 %           |
| <br>                    |                  |                 |
| FY 2023-24 Expenditures | \$4,640,578      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$52,933         | 1.2%            |
| FY 2022-23 Projection   | \$643,592        | 16.1%           |
| <br>                    |                  |                 |
| Revenues – Expenditures | \$ 67,008        |                 |

The Self Insurance Fund is an Internal Service Fund that uses revenues to pay for premiums for city employees and expenditures are used for claims and claims administration. This is the third year the fund is in use to pay for employee health coverage. Prior to FY 2021-22, the fund received salary savings to create a starting fund balance of \$4,647,326, or the equivalent of a year of health insurance. The fund gives the city greater control over healthcare costs, and allows the money dedicated to healthcare to stay in the city’s budget rather than being paid to a health insurance company. Through May 23 the fund had saved the city \$826,000 on claims which is reflected in the projections.

**Keller Crime Control and Prevention District Fund**

|                         |                  |                 |
|-------------------------|------------------|-----------------|
| FY 2023-24 Revenues     | \$2,445,115      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$195,217        | 8.7 %           |
| FY 2022-23 Projection   | \$82,984         | 3.5 %           |
| <br>                    |                  |                 |
| FY 2023-24 Expenditures | \$7,139,159      |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$4,804,962      | 205.9 %         |
| FY 2022-23 Projection   | \$4,803,760      | 205.7 %         |
| <br>                    |                  |                 |
| Revenues – Expenditures | \$(4,694,044)    |                 |

The Keller Crime Control Prevention District Fund, created in FY 2001-02, is supported by the voter-approved crime control district 1/4-cent sales tax option. KCCPD sales tax revenue is anticipated to increase by 3.5% from year-end projections. The fund is used for ongoing expenditures such as software and accreditation costs; one-time expenditures such as vehicles and building repairs; and the debt payments for the Police Station, and will fluctuate from year to year based upon capital expenditure needs. For FY 2023-24, funding includes the purchase of replacement vehicles at \$706,934, body and fleet cameras for \$230,000, and a police station renovation project for \$4.5 million. The renovations will reconstruct 6,000 square feet, build a 1,000-square-foot addition, upgrade 16,000 square feet of finish-outs, and add staff parking. The project is anticipated to be completed in late 2024 or early 2025.

**Debt Service Fund**

|                         |                  |                 |
|-------------------------|------------------|-----------------|
| FY 2023-24 Revenues     | \$ 4,061,596     |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$ 276,152       | 7.3 %           |
| FY 2022-23 Projection   | \$ 183,741       | 4.7 %           |
| <br>                    |                  |                 |
| FY 2023-24 Expenditures | \$ 3,996,592     |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$ 254,298       | 6.8 %           |
| FY 2022-23 Projection   | \$ 254,298       | 6.8 %           |
| <br>                    |                  |                 |
| Revenues – Expenditures | \$ 65,004        |                 |

The Debt Service Fund is funded through the collection of the interest and sinking portion of the tax rate, which is Adopted to be \$0.051597/\$100. The levy is used to fund debt that has been issued by the city for general purposes and anticipated to be funded through tax dollars. The city is anticipating issuing \$15 million in debt during FY 2023-24 related to the Old Town Keller/Elm Street projects.

**Street and Sidewalk Improvements Fund**

|                         |                  |                 |
|-------------------------|------------------|-----------------|
| FY 2023-24 Revenues     | \$ 2,356,897     |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$ 246,342       | 11.7 %          |
| FY 2022-23 Projection   | \$ 17,291        | 0.7 %           |
| <br>                    |                  |                 |
| FY 2023-24 Expenditures | \$ 2,605,414     |                 |
| <u>Compared to</u>      | <u>\$ Growth</u> | <u>% Growth</u> |
| FY 2022-23 Budget       | \$ 495,414       | 23.5 %          |
| FY 2022-23 Projection   | \$ 495,414       | 23.5 %          |
| <br>                    |                  |                 |
| Revenues – Expenditures | \$ (248,517)     |                 |

The Street and Sidewalk Improvements Fund is used for reoccurring street and sidewalk maintenance throughout the city. The fund is supported by a local sales tax option most recently reauthorized by the voters in November 2019. Beginning in FY 2015-16, street maintenance funds were transferred to capital projects to reflect project-life budgeting. For FY 2023-24, the fund will transfer \$2,345,414 for Future Street Reconstructions Projects, and \$250,000 for Bancroft/Spring Branch Reconstruction. In FY 2022-23, the fund had transferred \$2,100,000 for the 2023 Street Reconstruction Project.

**Miscellaneous Other Operating Funds**

Other special revenue funds account for 1.6% of operating revenues and operating expenditures. A description and breakdown of each fund is available under the Special Revenue section.

| Other Special Revenue Funds | FY 2023-24 Revenues | FY 2023-24 Expenditures | Revenues - Expenditures |
|-----------------------------|---------------------|-------------------------|-------------------------|
| Fleet Replacement           | \$1,895,186         | \$2,535,461             | \$(640,275)             |
| Facility Replacement        | 263,487             | 760,553                 | (497,066)               |
| Parks & Rec Special Revenue | 375,779             | 378,662                 | 2,883                   |
| TIRZ #2                     | 310,626             | -                       | 310,626                 |
| PEG Fee                     | 88,676              | 135,000                 | (46,324)                |
| Court Special Revenue       | 56,197              | 55,466                  | 731                     |
| Community Clean-Up          | 42,182              | 38,100                  | 4,082                   |

### CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

The table below provides a list of Adopted FY 2023-24 capital costs and/or new projects by project and project type. The five-year CIP located in the CIP section provides a list of all current projects (FY 2022-23 and prior years), adopted projects (FY 2023-24) and potential future projects (FY 2024-25 through FY 2027-28). The five-year CIP provides the project costs per year, which are separate funding and expenditure allocations. The city uses project-life budgeting, meaning the total approved project funding and expenditure allocations include prior-year allocations plus those adopted in FY 2023-24. The revenue and expenditure allocations end at the close-out of the project rather than the end of the fiscal year.

| Facilities/General Government | Estimated Cost     |
|-------------------------------|--------------------|
| Police Station Renovations    | 4,500,000          |
| <b>Total</b>                  | <b>\$4,500,000</b> |

| Street System Capital Projects         | Estimated Costs     |
|--|---------------------|
| Old Town Keller E. - Bates St. Park    | 10,580,000          |
| Future Street Reconstruction           | 2,345,414           |
| Mt. Gilead Reconstruction & Roundabout | 1,025,000           |
| Pavement Markings                      | 700,000             |
| Pedestrian Masterplan Grant            | 600,000             |
| Sidewalk Repair                        | 302,500             |
| Bancroft/Spring Branch Reconstructions | 250,000             |
| Signal Modifications                   | 200,000             |
| 377 Median Design                      | 100,000             |
| Tarrant Parkway Right Turn Dedication  | 100,000             |
| <b>Total</b>                           | <b>\$16,202,914</b> |

| Parks Capital Projects             | Estimated Costs     |
|------------------------------------|---------------------|
| Sports Park Revitalization         | 27,000,000          |
| TBD Splash Pad                     | 750,000             |
| Trail System Expansion             | 750,000             |
| Sports Park Playground Replacement | 300,000             |
| <b>Total</b>                       | <b>\$28,800,000</b> |

| Water System Capital Projects | Estimated Costs  |
|-------------------------------|------------------|
| 2023 SWIFT                    | 250,000          |
| Tank Maintenance              | 175,000          |
| Water Line Replacements       | 200,000          |
| <b>Total</b>                  | <b>\$625,000</b> |

| Wastewater System Capital Projects | Estimated Costs  |
|------------------------------------|------------------|
| Wastewater Line Replacements       | 200,000          |
| <b>Total</b>                       | <b>\$200,000</b> |

| Drainage Capital Projects      | Estimated Costs  |
|--------------------------------|------------------|
| Woods Drive                    | 200,000          |
| Stream Channel Erosion Repairs | 50,000           |
| <b>Total</b>                   | <b>\$250,000</b> |

## FY 2023-24 Five-Year Operating Fund Outlook

The Five-Year Operating Fund Outlook provides a financial analysis of major operating funds for the next five fiscal years based upon the adopted budget's ongoing expenses, the current five-year capital improvements plan, percent growth assumptions, and anticipated future needs as discussed during the budget process. The outlook is for forecasting purposes only and is to be used as a guide for preparing future operating budgets. It is not committing the city to any future budget, project or other financial considerations, nor is it a statement of the current or future financial health of the city.

### Assumptions:

Unless otherwise noted, assumptions are based upon conservative growth. Revenue growth is generally assumed to be 2 percent, and expenditures are generally assumed to be 3 percent. By having revenue growth slower than expenditure growth, it helps to determine a "break even" point in future years. As such, revenues being lower than expenditures in the later future years is not necessarily a concern, but rather something to monitor in an effort to ensure future operationally balanced budgets. The assumption tables are provided below and changes from the 2 or 3 percent increases are identified afterward.

### Assumptions

| Category | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 |
|----------|------------|------------|------------|------------|------------|
|----------|------------|------------|------------|------------|------------|

#### Revenue Assumptions

|                       |       |       |       |       |       |
|-----------------------|-------|-------|-------|-------|-------|
| Property Tax*         | 2.0%  | 2.0%  | 2.0%  | 2.0%  | 2.0%  |
| Sales Tax             | 2.0%  | 2.5%  | 2.5%  | 2.5%  | 2.5%  |
| Other Taxes           | 0.0%  | 0.0%  | 0.0%  | 0.0%  | 0.0%  |
| Licenses and Permits  | -2.0% | -2.0% | -2.0% | -2.0% | -2.0% |
| Water Sales & Service | 3.8%  | 3.8%  | 3.8%  | 3.8%  | 3.8%  |
| Sewer Sales & Service | 7.0%  | 10.0% | 10.0% | 5.0%  | 5.0%  |
| Drainage Utility Fees | 0.0%  | 0.0%  | 0.0%  | 0.0%  | 0.0%  |
| Charges for Service   | 3.0%  | 3.0%  | 3.0%  | 3.0%  | 3.0%  |
| Fines and Fees        | 0.0%  | 0.0%  | 0.0%  | 0.0%  | 0.0%  |
| Development Fees      | -2.0% | -2.0% | -2.0% | -2.0% | -2.0% |
| Intragovernmental     | 3.0%  | 3.0%  | 3.0%  | 3.0%  | 3.0%  |
| Intergovernmental     | 3.0%  | 3.0%  | 3.0%  | 3.0%  | 3.0%  |
| Other Revenue         | 3.0%  | 3.0%  | 3.0%  | 3.0%  | 3.0%  |
| Transfers In          | 0.0%  | 0.0%  | 0.0%  | 0.0%  | 0.0%  |

#### Expenditure Assumptions

|                           |      |       |       |      |      |
|---------------------------|------|-------|-------|------|------|
| Personnel services        | 4.0% | 3.8%  | 3.8%  | 3.8% | 3.8% |
| Operations & maintenance  | 2.0% | 2.0%  | 2.0%  | 2.0% | 2.0% |
| Services & other          | 2.0% | 2.0%  | 2.0%  | 2.0% | 2.0% |
| Wholesale water purchases | 5.0% | 5.0%  | 5.0%  | 5.0% | 5.0% |
| Wastewater Services-TRA   | 5.9% | 20.8% | 17.5% | 8.3% | 8.3% |
| Debt service              | 0.0% | 0.0%  | 0.0%  | 0.0% | 0.0% |
| Transfers to other funds  | 0.0% | 0.0%  | 0.0%  | 0.0% | 0.0% |
| Capital outlay            | 0.0% | 3.0%  | 3.0%  | 3.0% | 3.0% |

\* Property Tax growth in total, however the percent growth in the General Fund and Debt Service Fund will vary based upon debt requirements.

## FY 2023-24 Five-Year Operating Fund Outlook

### Changes from the 2 Percent Revenue and 3 Percent Expenditure Growth:

Licenses & Permits and Development Fees – Both revenue types have been trending downward the past few years as the city reaches buildout, thus limiting development opportunities.

Water Sales & Service and Sewer Sales & Service – Both revenue types are based upon the city's rate model. In addition to looking at the adopted budget, the current five-year Capital Improvements Plan, percent growth assumptions and anticipated future needs, the city uses a "normalized year" revenue technique to determine the rate structure needed to cover operational, debt and capital costs.

Drainage Utility Fees – This fee is a flat fee placed on utility bills that was recently decreased to \$7 per month for residential accounts. While the fee is adopted annually, there are no plans at this time to increase the fee. As a result, any growth would come from future development.

Wholesale Water Sales – The cost of wholesale water purchases has increased significantly over the past few years, so the outlook and rate model estimate a higher growth in the future.

Debt Service – For the Debt Service Fund, Keller Development Corporation Fund and Keller Crime Control and Prevention District Fund, the cost shown in the line item reflects the future payments of current debt obligations, and future debt issuances are reflected in the Future Anticipated Needs line item. For the Water & Wastewater Fund, both the future payments of current debt obligations and future debt issuances are reflected in the Debt Service line item and the amount is taken from the city's rate model. For all other funds, there are no current debt obligations and any proposed obligations would be reflected in the Future Anticipated Needs line item.

Transfers to Other Funds – For the General Fund, KDC Fund, Street Maintenance Fund and Drainage Fund, the transfers to Other Funds reflect the transfers required for recurring CIP and capital maintenance projects. New projects are reflected in the Future Anticipated Needs line item. For the Water & Wastewater Fund, the line item reflects both current and future projects and is taken from the city's rate model.

## FY 2023-24 Five-Year Operating Fund Outlook

### General Fund

|  | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 |
|--|------------|------------|------------|------------|------------|
|--|------------|------------|------------|------------|------------|

| <b>Revenues</b>      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property Tax         | 20,350,281           | 20,880,498           | 21,331,055           | 19,824,126           | 20,767,730           |
| Sales Tax            | 9,569,289            | 9,808,521            | 10,053,734           | 10,305,078           | 10,562,705           |
| Other Taxes          | 5,047,996            | 5,047,996            | 5,047,996            | 5,047,996            | 5,047,996            |
| Licenses and Permits | 638,081              | 625,319              | 612,813              | 600,557              | 588,546              |
| Charges for Service  | 1,693,888            | 1,744,704            | 1,797,045            | 1,850,957            | 1,906,485            |
| Fines and Fees       | 645,684              | 645,684              | 645,684              | 645,684              | 645,684              |
| Development Fees     | 183,713              | 180,039              | 176,438              | 172,909              | 169,451              |
| Intragovernmental    | 1,739,347            | 1,791,527            | 1,845,273            | 1,900,631            | 1,957,650            |
| Intergovernmental    | 4,459,823            | 4,593,617            | 4,731,426            | 4,873,369            | 5,019,570            |
| Other Revenue        | 534,615              | 550,654              | 567,173              | 584,189              | 601,714              |
| Transfers In         | -                    | -                    | -                    | -                    | -                    |
| <b>Total Revenue</b> | <b>\$ 44,862,716</b> | <b>\$ 45,868,560</b> | <b>\$ 46,808,637</b> | <b>\$ 45,805,494</b> | <b>\$ 47,267,530</b> |

| <b>Expenditures</b>       |                      |                      |                      |                      |                      |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Personnel services        | 29,157,393           | 30,177,902           | 31,234,128           | 32,327,323           | 33,458,779           |
| Operations & maintenance  | 3,228,164            | 3,325,009            | 3,424,759            | 3,527,502            | 3,633,327            |
| Services & other          | 9,996,205            | 10,296,091           | 10,604,973           | 10,923,123           | 11,250,816           |
| Transfers to other funds  | 673,167              | 673,167              | 673,167              | 673,167              | 673,167              |
| Capital outlay            | -                    | -                    | -                    | -                    | -                    |
| Future Anticipated needs  | 2,188,250            | 833,275              | 319,878              | 1,010,140            | 972,696              |
| <b>Total Expenditures</b> | <b>\$ 45,243,179</b> | <b>\$ 45,305,443</b> | <b>\$ 46,256,905</b> | <b>\$ 48,461,255</b> | <b>\$ 49,988,786</b> |

|                 |                    |                  |                  |                      |                      |
|-----------------|--------------------|------------------|------------------|----------------------|----------------------|
| <b>Variance</b> | <b>\$(380,463)</b> | <b>\$563,116</b> | <b>\$589,596</b> | <b>\$(2,655,760)</b> | <b>\$(2,721,255)</b> |
|-----------------|--------------------|------------------|------------------|----------------------|----------------------|

#### **Five-Year Outlook Notes:**

- One-time CIP project transfers for future years include \$1,900,000 in FY 2024-25 and \$550,000 In FY 2025-26. The related project are listed in the Five-Year CIP plan.
- FY 2027-28 includes the purchase of a third frontline ambulance for \$650,000 and the associated personnel of \$600,000 begins in FY 2028-29. The cost has been included for budget forecasting purposes, though actual need for a third ambulance will be based upon call volumes.
- FY 2024-25 also includes annual contract street repairs and maintenance of \$250,000 which is also included for budget forecasting purposes but the need will be determined based upon service level demand.
- FY 2027-28 anticipates issuing \$17 million in debt which would shift property tax from the General Fund and negatively impacts fiscal years FY 2027-28 thru FY 2029-30. The forecast assumes the debt has a full payment in the year it is issued and that the debt schedule is includes standard annual payments. When future debt is issued, it will likely be mid-year which will reduce the first year obligation and annual

## **FY 2023-24 Five-Year Operating Fund Outlook**

payments will be scheduled around the current debt obligations to allow for an overall standardized payment of approximately \$3,600,000.

- Without the FY 2027-28 debt issuance, the General Fund's budget would only be negative by \$699,219 of which \$650,000 is related to the ambulance purchase and negative by \$1,197,120 in FY 2027-28 of which \$600,000 is related to a third ambulance staffing. While the annual fund balance impact is negative, the City will always adopt an operationally balanced budget and will find ways to mitigate the variance prior to implementing any new services or debt issuances.

## FY 2023-24 Five-Year Operating Fund Outlook

### Keller Development Corporation (KDC Fund)

|  | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 |
|--|------------|------------|------------|------------|------------|
|--|------------|------------|------------|------------|------------|

| <b>Revenues</b>      |                    |                    |                    |                    |                    |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Sales Tax            | 4,784,645          | 4,904,261          | 5,026,867          | 5,152,539          | 5,281,352          |
| Charges for Service  | 16,000             | 16,000             | 16,000             | 16,000             | 16,000             |
| Other Revenue        | 52,132             | 53,696             | 55,307             | 56,967             | 58,675             |
| <b>Total Revenue</b> | <b>\$4,852,777</b> | <b>\$4,973,957</b> | <b>\$5,098,174</b> | <b>\$5,225,505</b> | <b>\$5,356,028</b> |

| <b>Expenditures</b>       |                    |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Operations & maintenance  | 128,750            | 132,613            | 136,591            | 140,689            | 144,909            |
| Services & other          | 51,413             | 52,956             | 54,545             | 56,181             | 57,866             |
| Debt Service              | 2,807,265          | 2,806,790          | 2,811,090          | 2,810,165          | 2,810,165          |
| Transfers to other funds  | 930,000            | 1,005,000          | 1,120,000          | 970,000            | 1,020,000          |
| Capital outlay            | -                  | -                  | -                  | -                  | -                  |
| Future Anticipated needs  | -                  | -                  | -                  | -                  | -                  |
| <b>Total Expenditures</b> | <b>\$3,917,428</b> | <b>\$3,997,358</b> | <b>\$4,122,225</b> | <b>\$3,977,034</b> | <b>\$4,032,940</b> |

|                 |                  |                  |                  |                    |                    |
|-----------------|------------------|------------------|------------------|--------------------|--------------------|
| <b>Variance</b> | <b>\$935,829</b> | <b>\$977,573</b> | <b>\$977,433</b> | <b>\$1,250,479</b> | <b>\$1,325,636</b> |
|-----------------|------------------|------------------|------------------|--------------------|--------------------|

**Five-Year Outlook Notes:**

- The KDC fund typically cash funds large parks and recreation capital projects, but may also issue debt for larger capital projects. During FY 2020-21, City Council created a Keller Sports Park Task Force with participants from the Council, the Parks and Recreation Board, and representatives from various leagues and user groups. Together, this task force will review the Keller Sports Park Master Plan and recommend updates to transform it into a premier destination addressing current and future sporting needs. The FY 2023-24 budget includes the issuance of \$27,000,000 related to the Sports Park project.
- Starting in FY 2024-25, the trail expansion project funding increases \$50,000 annually. The FY 2024-25 funding shows \$400,000 and will increase to \$600,000 by FY 2028-29.
- The five-year CIP does include annual funding to replace parking lots at the Sports Park, replace playground equipment, and perform capital repairs at various parks.

## FY 2023-24 Five-Year Operating Fund Outlook

### Keller Crime Control & Prevention District (KCCPD Fund)

|  |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|
|  | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 |
|--|------------|------------|------------|------------|------------|

| Revenues             |                    |                    |                    |                    |                    |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Sales Tax            | 2,269,589          | 2,326,328          | 2,384,487          | 2,444,099          | 2,505,201          |
| Intergovernmental    | 118,479            | 122,033            | 125,694            | 129,465            | 133,349            |
| Other Revenue        | 108,150            | 111,395            | 114,736            | 118,178            | 121,724            |
| <b>Total Revenue</b> | <b>\$2,496,218</b> | <b>\$2,559,756</b> | <b>\$2,624,917</b> | <b>\$2,691,742</b> | <b>\$2,760,274</b> |

| Expenditures              |                    |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel services        | 121,742            | 126,003            | 130,413            | 134,977            | 139,702            |
| Operations & maintenance  | 391,735            | 403,487            | 415,591            | 428,059            | 440,901            |
| Services & other          | 48,616             | 50,074             | 51,577             | 53,124             | 54,718             |
| Debt Service              | 526,575            | 528,075            | 528,600            | 523,750            | 528,125            |
| Capital outlay            | 974,934            | 1,004,182          | 1,034,307          | 1,065,337          | 1,097,297          |
| Future Anticipated needs  | 266,650            | 345,160            | 80,290             | 146,320            | 176,630            |
| <b>Total Expenditures</b> | <b>\$2,330,252</b> | <b>\$2,456,981</b> | <b>\$2,240,779</b> | <b>\$2,351,567</b> | <b>\$2,437,372</b> |

|                 |                  |                  |                  |                  |                  |
|-----------------|------------------|------------------|------------------|------------------|------------------|
| <b>Variance</b> | <b>\$165,966</b> | <b>\$102,775</b> | <b>\$384,139</b> | <b>\$340,175</b> | <b>\$322,902</b> |
|-----------------|------------------|------------------|------------------|------------------|------------------|

**Five Year Outlook Notes:**

- The KCCPD funds capital purchases for the Police Department such as vehicle replacements, technology, and building improvements.
- FY 2024-25 includes one-time expenditures of \$144,910 for IT equipment replacement and \$63,880 for furniture replacements.
- FY 2025-26 includes one-time expenditures of \$252,860 for roof replacement and \$87,290 for dispatch furniture replacements.
- FY 2026-27 thru FY 2028-29 include one-time expenditures for various facility repairs, improvements, and replacements such as painting, flooring, and security systems.

## FY 2023-24 Five-Year Operating Fund Outlook

### The Keller Pointe Fund

|  | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 |
|--|------------|------------|------------|------------|------------|
|--|------------|------------|------------|------------|------------|

#### Revenues

|                      |                    |                    |                    |                    |                    |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Charges for Service  | 3,220,019          | 3,316,620          | 3,416,119          | 3,518,602          | 3,624,160          |
| Other Revenue        | 23,457             | 24,886             | 25,632             | 25,632             | 26,401             |
| <b>Total Revenue</b> | <b>\$3,243,477</b> | <b>\$3,340,781</b> | <b>\$3,441,004</b> | <b>\$3,544,235</b> | <b>\$3,650,562</b> |

#### Expenditures

|                           |                    |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel services        | 1,739,914          | 1,805,161          | 1,872,854          | 1,943,086          | 2,015,952          |
| Operations & maintenance  | 337,535            | 347,661            | 358,091            | 368,834            | 379,899            |
| Services & other          | 1,133,572          | 1,167,579          | 1,202,606          | 1,238,684          | 1,275,845          |
| Capital outlay            | -                  | -                  | -                  | -                  | -                  |
| Future Anticipated needs  | 33,375             | 31,500             | 41,840             | 157,500            | 31,000             |
| <b>Total Expenditures</b> | <b>\$3,236,031</b> | <b>\$3,338,893</b> | <b>\$3,457,416</b> | <b>\$3,684,817</b> | <b>\$3,673,736</b> |

|                 |                |                |                   |                    |                   |
|-----------------|----------------|----------------|-------------------|--------------------|-------------------|
| <b>Variance</b> | <b>\$7,446</b> | <b>\$1,888</b> | <b>\$(16,411)</b> | <b>\$(140,583)</b> | <b>\$(23,174)</b> |
|-----------------|----------------|----------------|-------------------|--------------------|-------------------|

#### Five-Year Outlook Notes:

- The Pointe revenues were negatively impacted by COVID-19 during FY 2019-20 and into FY 2021-22. FY 2022-23 revenues reflected the beginning of normal usage and also included a 4% increase to membership fees. Revenues going forward assume normal usage.
- FY 2024-25 through FY 2028-29 include various one-time building improvements and equipment replacements that averages \$34,043 per year.
- In addition to the annual improvements mentioned above, FY 2027-28 includes one-time costs of \$125,000 for track re-surfacing. The replacements will be reviewed to ensure the Pointe maintains fund balance requirements.

## FY 2023-24 Five-Year Operating Fund Outlook

### Debt Service Fund

|  |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|
|  | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 |
|--|------------|------------|------------|------------|------------|

#### Revenues

|                      |                    |                    |                    |                    |                    |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                      | FY 2024-25         | FY 2025-26         | FY 2026-27         | FY 2027-28         | FY 2028-29         |
| Property Tax         | 3,795,465          | 3,504,236          | 3,295,700          | 5,309,775          | 5,300,388          |
| Other Revenue        | 57,040             | 58,752             | 60,514             | 62,330             | 64,199             |
| <b>Total Revenue</b> | <b>\$3,852,505</b> | <b>\$3,562,988</b> | <b>\$3,356,214</b> | <b>\$5,372,104</b> | <b>\$4,928,914</b> |

#### Expenditures

|                           |                    |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                           | FY 2024-25         | FY 2025-26         | FY 2026-27         | FY 2027-28         | FY 2028-29         |
| Services & other          | -                  | -                  | -                  | -                  | -                  |
| Debt Service              | 2,390,700          | 2,120,050          | 1,897,650          | 1,901,125          | 1,901,125          |
| Future Anticipated needs  | 1,420,817          | 1,420,817          | 1,420,817          | 3,031,076          | 3,031,126          |
| <b>Total Expenditures</b> | <b>\$3,811,517</b> | <b>\$3,540,867</b> | <b>\$3,318,467</b> | <b>\$4,932,201</b> | <b>\$4,932,251</b> |

|                 |                 |                 |                 |                  |                  |
|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
| <b>Variance</b> | <b>\$40,988</b> | <b>\$22,121</b> | <b>\$37,747</b> | <b>\$439,903</b> | <b>\$(3,338)</b> |
|-----------------|-----------------|-----------------|-----------------|------------------|------------------|

#### **Five-Year Outlook Notes:**

- Based upon the current debt obligations, the FY 2023-24 debt payment is \$3,175,775, which will continue to drop annually to \$601,800 in FY 2034-35 — a decrease of \$2,573,975.
- The City is anticipating issuing \$15M in debt during FY 2023-24 which is an estimated annual cost of \$1,420,817. The issuance will be done mid-year so only a partial payment will be made in FY 2023-24. The total annual debt payment is anticipated to be \$3,996,592.
- The total property tax rate is assumed to remain at the same \$0.31200/100 adopted in FY 2023-24 and to grow at 2 percent as a result of new growth from development. The rate is reviewed and adopted annually by the Keller City Council in accordance with state law.
- The City anticipates issuing \$17M for Whitley Road Reconstruction in FY 2027-28 with an estimated annual cost of \$1,610,259. With the proposed debt issuances and current debt obligations declining, the FY 2027-28 annual payment is estimated to be \$4,932,201 or an increase from FY 2023-24 of \$935,609.
- This increase is anticipated to continue thru FY 2029-30 and staff will work on ways to mitigate the impact. The City anticipates using fund balance to help offset the initial increase of debt service costs. The City may also consider alternative debt payment terms that better layer the proposed debt with the current debt structure to better match current annual debt payments. In addition, the City may delay the issuance of the Whitley Road Reconstruction debt based upon the effectiveness of FY 2022-23 Whitley Overlay project.

## FY 2023-24 Five-Year Operating Fund Outlook

### Street and Sidewalk Improvements Fund

|  | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 |
|--|------------|------------|------------|------------|------------|
|--|------------|------------|------------|------------|------------|

| <b>Revenues</b>      |                    |                    |                    |                    |                    |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Sales Tax            | 2,392,322          | 2,452,130          | 2,513,434          | 2,576,269          | 2,640,676          |
| Other Revenue        | 11,827             | 12,182             | 12,548             | 12,924             | 13,312             |
| <b>Total Revenue</b> | <b>\$2,404,150</b> | <b>\$2,464,313</b> | <b>\$2,525,981</b> | <b>\$2,589,194</b> | <b>\$2,653,988</b> |

| <b>Expenditures</b>       |                    |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Operations & maintenance  | 10,300             | 10,609             | 10,927             | 11,255             | 11,593             |
| Transfer to Other Funds   | 2,345,414          | 2,345,414          | 2,345,414          | 2,345,414          | 2,345,414          |
| Future Anticipated needs  | 800,000            | 550,000            | -                  | -                  | -                  |
| <b>Total Expenditures</b> | <b>\$3,155,714</b> | <b>\$2,906,023</b> | <b>\$2,356,341</b> | <b>\$2,356,669</b> | <b>\$2,357,007</b> |

|                 |                    |                    |                  |                  |                  |
|-----------------|--------------------|--------------------|------------------|------------------|------------------|
| <b>Variance</b> | <b>\$(751,564)</b> | <b>\$(441,710)</b> | <b>\$169,640</b> | <b>\$232,525</b> | <b>\$296,981</b> |
|-----------------|--------------------|--------------------|------------------|------------------|------------------|

**Five-Year Outlook Notes:**

- The Street and Sidewalk Improvements Fund cash funds the city’s annual street maintenance package. There is no fund balance requirement for the fund, so actual adopted costs matches as close to revenues as possible.
- The five-year CIP includes a one-time transfers for sidewalks improvements of \$550,000 in FY 2024-25 and a one-time transfer of \$550,000 in FY 2024-25 for a total cost of \$1,100,000. In addition, FY 2024-25 includes a one-time transfer of \$250,000 for Alley Rehab Design.

## FY 2023-24 Five-Year Operating Fund Outlook

### Water & Wastewater Fund

|  | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 |
|--|------------|------------|------------|------------|------------|
|--|------------|------------|------------|------------|------------|

| <b>Revenues</b>      |                     |                     |                     |                     |                     |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Water Sales          | 20,684,503          | 21,365,209          | 22,074,294          | 22,795,174          | 23,539,595          |
| Sewer Sales          | 9,891,386           | 10,954,037          | 11,906,721          | 12,585,075          | 13,906,508          |
| Charges for Service  | 441,128             | 454,362             | 467,993             | 482,033             | 496,494             |
| Intragovernmental    | 127,267             | 131,085             | 135,017             | 139,068             | 143,240             |
| Intergovernmental    | 60,467              | 62,281              | 64,150              | 66,074              | 68,056              |
| Other Revenue        | 131,613             | 135,562             | 139,629             | 143,818             | 148,132             |
| <b>Total Revenue</b> | <b>\$31,336,365</b> | <b>\$33,102,536</b> | <b>\$34,787,804</b> | <b>\$36,211,241</b> | <b>\$38,302,025</b> |

| <b>Expenditures</b>       |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel services        | 3,720,594           | 3,850,815           | 3,985,594           | 4,125,089           | 4,269,467           |
| Operations & maintenance  | 1,278,135           | 1,316,479           | 1,355,974           | 1,396,653           | 1,438,552           |
| Services & other          | 6,017,130           | 6,197,644           | 6,383,573           | 6,575,081           | 6,772,333           |
| Wholesale Water           | 10,109,053          | 10,672,503          | 11,267,004          | 11,894,294          | 12,556,509          |
| TRA Payment               | 5,349,268           | 6,494,012           | 7,669,428           | 8,352,007           | 9,095,335           |
| Debt service              | 2,946,344           | 2,950,202           | 3,568,319           | 3,709,851           | 3,709,851           |
| Transfers to other funds  | 887,543             | 357,226             | 586,251             | 603,691             | 608,678             |
| Capital outlay            | 65,000              | 66,950              | 68,959              | 71,027              | 73,158              |
| <b>Total Expenditures</b> | <b>\$30,373,067</b> | <b>\$31,905,830</b> | <b>\$34,885,100</b> | <b>\$36,727,694</b> | <b>\$38,523,884</b> |

|                 |                  |                    |                   |                    |                    |
|-----------------|------------------|--------------------|-------------------|--------------------|--------------------|
| <b>Variance</b> | <b>\$963,298</b> | <b>\$1,196,706</b> | <b>\$(97,296)</b> | <b>\$(516,452)</b> | <b>\$(221,859)</b> |
|-----------------|------------------|--------------------|-------------------|--------------------|--------------------|

#### Five-Year Outlook Notes:

- The city uses a “normalized year” revenue technique to determine the rate structure needed to cover operational, debt and capital costs, and the rate structure is adopted annually with the budget.
- During FY 2021-22, the City contracted with a rate consultant to help determine the FY 2022-23 rates and help create a five-year model that reflects anticipated wholesale water and wastewater treatment costs. The FY 2023-24 budget used the rate consultant’s model provided to determine the FY 2023-24 rates and the five-year growth reflects the results of the rate model.
- FY 2023-24 includes the third of three issuances of SWIFT debt of \$4,060,000 for water line replacement and has an estimated annual debt payment of \$321,911.
- FY 2024-25 includes the issuance of \$5,954,630 for water and wastewater projects which are outlined in the five-year CIP and has an estimated annual debt payment of \$477,815.
- FY 2026-27 includes the issuance of \$11,562,146 for water and wastewater projects and has an estimated annual debt payment of \$927,776.
- FY 2027-28 includes the issuance of \$1,754,943 for water and wastewater projects and has an estimated annual debt payment of \$140,821.

## **FY 2023-24 Five-Year Operating Fund Outlook**

- Transfers to other funds relate to capital maintenance programs such as line repairs/replacements, tank maintenance, utility relocations, etc. and are included in the five-year CIP.
- The Capital Outlay reflects capital maintenance at Municipal Service Center.
- FY 2026-27 thru FY 2028-29 reflect negative fund variances and reflect the proposed debt issuances for various capital projects. However, the city is currently working on several Master Plan updates that will better identify capital maintenance and project needs. Once completed, the five-year CIP and the rate model will be updated to ensure an operational balanced budget for each year while being sensitive to rate adjustments.

## FY 2023-24 Five-Year Operating Fund Outlook

### Drainage Utility Fund

|  | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 |
|--|------------|------------|------------|------------|------------|
|--|------------|------------|------------|------------|------------|

#### Revenues

|                       |                    |                    |                    |                    |                    |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Drainage Utility Fees | 1,522,825          | 1,522,825          | 1,522,825          | 1,522,825          | 1,522,825          |
| Other Revenue         | 32,394             | 33,365             | 34,366             | 35,397             | 36,459             |
| <b>Total Revenue</b>  | <b>\$1,555,219</b> | <b>\$1,556,190</b> | <b>\$1,557,191</b> | <b>\$1,558,222</b> | <b>\$1,559,284</b> |

#### Expenditures

|                           |                    |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel Services        | 722,258            | 749,343            | 777,443            | 806,597            | 836,845            |
| Operations & Maintenance  | 150,792            | 155,316            | 159,975            | 164,774            | 169,718            |
| Services & Other          | 543,198            | 559,494            | 576,279            | 593,567            | 611,374            |
| Future Anticipated needs  | 395,000            | 50,000             | 50,000             | 50,000             | 50,000             |
| <b>Total Expenditures</b> | <b>\$1,807,776</b> | <b>\$1,508,753</b> | <b>\$1,556,236</b> | <b>\$1,605,273</b> | <b>\$1,655,915</b> |

|                 |                    |                 |              |                   |                   |
|-----------------|--------------------|-----------------|--------------|-------------------|-------------------|
| <b>Variance</b> | <b>\$(252,558)</b> | <b>\$47,437</b> | <b>\$956</b> | <b>\$(47,050)</b> | <b>\$(96,631)</b> |
|-----------------|--------------------|-----------------|--------------|-------------------|-------------------|

#### Five-Year Outlook Notes:

- The Drainage Utility fee is a flat fee of \$7 per month placed on residential utility bills. While the fee is adopted annually, there are no plans at this time to increase the fee. As a result, any growth would come from future development. Additionally, the fund will always have an operationally balanced budget and meet any fund balance requirements as required by city financial policies.
- Beginning in FY 2024-25, the Drainage Utility Fund assumes an additional \$50,000 in expenditures for inlet/manhole inspection and maintenance.
- The FY 2024-25 budget includes a one-time transfer of \$300,000 to the Drainage CIP for the Stream Channel Erosion Repairs project.
- While the FY 2027-28 and FY 2028-29 reflect a negative variance, it is based upon a 0% increase in drainage utility fee revenues even though it has averaged about 1% growth the past five years. If the revenue continues to grow at that annual rate, then the fund continues to show a positive variance (minus one-times) for all years.

## BUDGET ACTION SUMMARY

The Budget Action Summary provides a list of personnel changes from FY 2022-23 to FY 2023-24, changes from the Proposed Budget to the Adopted Budget, an explanation of fund balances changes of 10% or greater by fund, and a non-financial summary of changes made for the FY 2023-24 Adopted Budget compared to prior years. The Statistical Analysis provides a comparison of the FY 2023-24 Adopted Budget to the FY 2022-23 Adopted Budget, and contains projections by category and fund.

### Personnel Changes:

The chart below shows changes in personnel by fund, department and division between the FY 2022-23 Adopted Budget and the FY 2023-24 Adopted Budget. The FY 2023-24 cost represents both the ongoing cost for the position plus any required one-time costs such as supplies and vehicles. The ongoing cost represents the annual impact of the personnel change.

| NEW POSITIONS        |                                   |                 |               |
|----------------------|-----------------------------------|-----------------|---------------|
| Position/Function    | Department-Division               | FY 2023-24 Cost | Ongoing Cost  |
| <b>General Fund</b>  |                                   |                 |               |
| Detention Officer    | Police Department-Jail Operations | \$70,992        | \$70,992      |
|                      |                                   |                 |               |
| RECLASSIFICATIONS    |                                   |                 |               |
| Position/Function    | Department-Division               | FY 2023-24 Cost | On-Going Cost |
| N/A                  |                                   |                 |               |
|                      |                                   |                 |               |
| ELIMINATED POSITIONS |                                   |                 |               |
| Position/Function    | Department-Division               | FTE             | Savings       |
| N/A                  |                                   |                 |               |
|                      |                                   |                 |               |

# BUDGET ACTION SUMMARY

## Changes from the FY 2023-24 Proposed Budget to the FY 2023-24 Adopted Budget:

The FY 2023-24 Proposed Budget included a total operating revenue of \$102,766,933 and an operating expenditure of \$108,692,404. The FY 2023-24 Adopted Budget includes operating revenue of \$102,766,933 and operating expenditures of \$109,204,129 – an increase of \$511,725. The bullets outline the changes between the Proposed Budget and the Adopted Budget:

### **General Fund**

- Increased expenditures in Fire Administration by \$436,881 related to PO rollovers:
  - Fire station generators for \$261,053.
  - Fire engine suspension replacement for \$125,000
  - Bunker gear for \$34,287
  - Fire equipment for \$8,541
  - Air conditioning for CERT Truck for \$8,000
- Increased expenditures in Economic Development by \$44,480 related to a façade grant.
- Addition of \$30,000 to the Park Fund for Special Events

## Changes in Projected Fund Balance of 10% or more from FY 2021-22 to FY2022-23

### **Keller Development Corporation Fund**

- Decrease in Fund Balance by 35.3%
  - FY 2022-23 included the use of fund balance of \$700k for the Town Hall Water Features, \$400k in Bear Creek Park Improvements, and \$380k for Parking Lot Improvements for the Keller Sports Park.

### **The Keller Pointe Fund**

- Increase in Fund Balance by 114.6%
  - FY 2022-23 included one-time revenue ARPA recovery funds of \$698,718 and membership fee increases of approximately 4.0%.

### **Street and Sidewalk Improvements Fund**

- Decrease in Fund Balance by 14%
  - FY 2022-23 included the use of fund balance of \$2.1M for Street Reconstruction project

### **Recreation Special Revenue Fund**

- Increase in Fund Balance by 25.5%
  - Increase in Events services provided for the citizens.

### **Fleet Replacement Fund**

- Decrease in Fund Balance by 21.8%
  - FY 2022-23 included the use of fund balance of \$1.48M for the purchase of a ladder truck.

### **Facility Replacement Fund**

- Increase in Fund Balance by 10.6%
  - FY 2022-23 included the use of fund balance for the purchase of generators for the MSC.
  - AC replacements at various facilities at a cost of \$903,200

# BUDGET ACTION SUMMARY

## Changes in Projected Fund Balance of 10% or more from FY 2022-23 to FY 2023-24:

### **Keller Crime Control and Prevention District**

- Decrease Fund Balance by 63.6%
  - FY 2023-24 includes the use of fund balance \$4.5M for the renovation of the Police Station.

### **Street Improvement Fund**

- Decrease Fund Balance by 13.3
  - FY 2023-24 includes the use of fund balance of \$250,000 for the Bancroft/Spring Branch Reconstruction project.

### **Tax Increment Reinvestment Zone**

- Increase Fund Balance by 566.5%
  - New fund and add-ins for future capital projects.

### **Information Technology Fund**

- Decrease Fund Balance by 20.3%
  - FY 2023-24 includes the use of fund balance of \$275,000 for one-time software implementation and \$120,000 for server repairs.

### **Fleet Replacement Fund**

- Decrease Fund Balance by 20.6%
  - FY 2023-24 includes the use of fund balance for the replacement of a fire engine.

### **Facility Capital Replacement Fund**

- Decrease Fund Balance by 28.7%
  - FY 2023-24 included the use of fund balance of \$631,053 for Town Hall bathroom remodel and Fire Station generators.

## Non-Financial Changes from Prior Year:

This section describes changes that impact either line items or department budget amounts, but have a neutral impact on the overall budget and therefore are considered non-financial:

Not Applicable



## GENERAL FUND

The General Fund includes typical government activities which are funded through taxes, fees, and permits, and includes police services, fire protection, parks, and street maintenance. The General Fund section includes revenue summary information, expenditure summary information, and departmental detail information.

**Note:** Professional and technical vocabulary and abbreviations are defined in the Budget Glossary located in the Appendix Section.



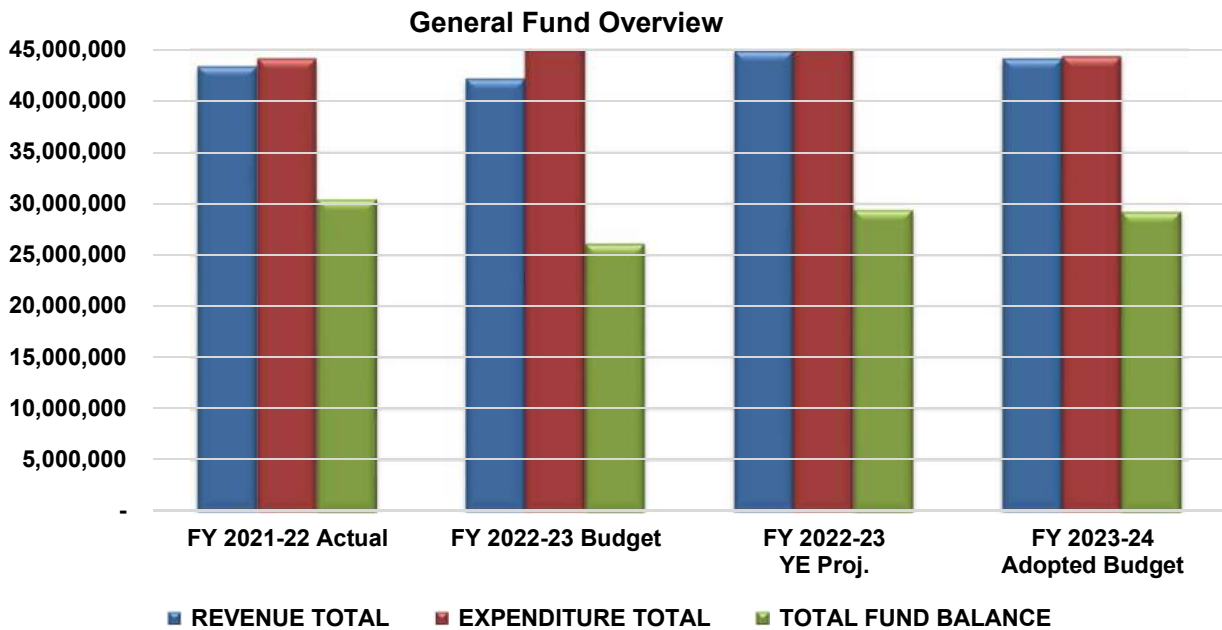
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# GENERAL FUND OVERVIEW

|                           | FY 2021-22<br>Actual | FY 2022-23<br>Budget  | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------------|----------------------|-----------------------|------------------------|---------------------------------|-------------------------|
| <b>REVENUE TOTAL</b>      | <b>\$ 43,387,030</b> | <b>\$ 42,169,586</b>  | <b>\$ 44,861,525</b>   | <b>\$ 44,131,048</b>            | <b>\$ 1,961,462</b>     |
| OPERATING EXPENDITURES    | 44,163,174           | 40,006,487            | 39,383,767             | 41,683,754                      | 1,677,267               |
| ONE-TIME EXPENDITURES     | -                    | 6,503,200             | 6,503,200              | 2,666,971                       | (3,836,229)             |
| <b>EXPENDITURE TOTAL</b>  | <b>\$ 44,163,174</b> | <b>\$ 46,509,687</b>  | <b>\$ 45,886,967</b>   | <b>\$ 44,350,725</b>            | <b>\$ (2,158,962)</b>   |
| <b>VARIANCE</b>           | <b>\$ (776,144)</b>  | <b>\$ (4,340,101)</b> | <b>\$ (1,025,442)</b>  | <b>\$ (219,677)</b>             |                         |
| RESERVE FUND BALANCE      | 11,040,794           | 14,002,270            | 13,784,318             | 16,673,502                      | 2,671,231               |
| UNASSIGNED FUND BALANCE   | 19,379,954           | 12,078,377            | 15,610,988             | 12,502,127                      | 423,751                 |
| <b>TOTAL FUND BALANCE</b> | <b>\$ 30,420,748</b> | <b>\$ 26,080,647</b>  | <b>\$ 29,395,306</b>   | <b>\$ 29,175,629</b>            | <b>\$ 3,094,982</b>     |

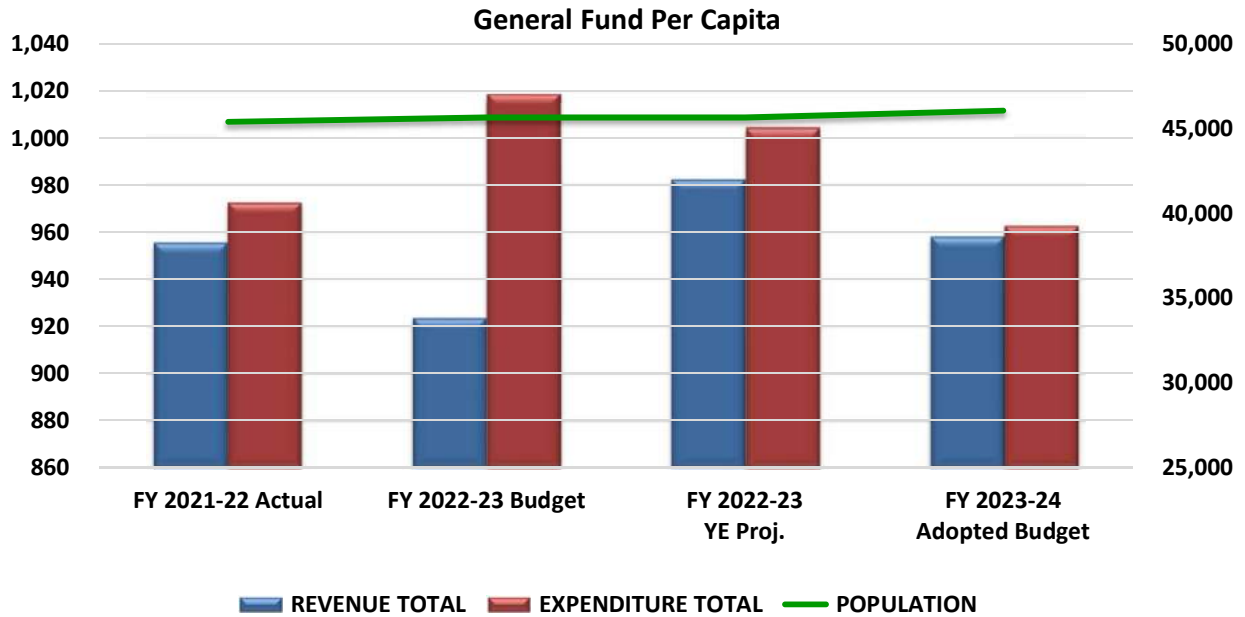
## RESERVE AND UNASSIGNED ANALYSIS

|                             |       |       |       |       |
|-----------------------------|-------|-------|-------|-------|
| % OF OPERATING EXPENDITURES | 68.9% | 65.2% | 74.6% | 70.0% |
| TARGET % LEVEL              | 25.0% | 35.0% | 35.0% | 40.0% |



# GENERAL FUND REVENUES AND EXPENDITURES PER CAPITA

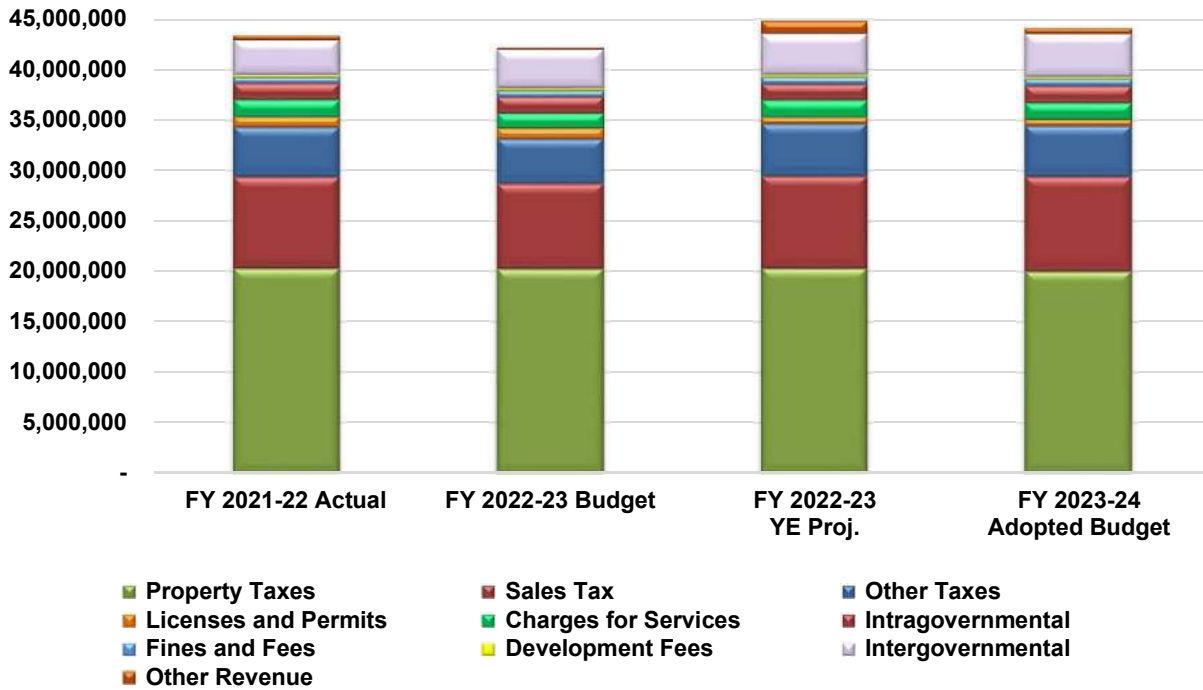
|                          | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|--------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| <b>POPULATION</b>        | 45,400               | 45,660               | 45,660                 | 46,060                          | 400                     |
| <b>REVENUE TOTAL</b>     | 956                  | 924                  | 983                    | 958                             | 35                      |
| <b>EXPENDITURE TOTAL</b> | 973                  | 1,019                | 1,005                  | 963                             | (56)                    |



# SUMMARY OF GENERAL FUND REVENUES

| <u>Revenues</u>             | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|-----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Taxes                       |                      |                      |                        |                                 |                         |
| Property Taxes              | \$ 20,298,973        | \$ 20,253,665        | \$ 20,316,841          | \$ 20,034,941                   | \$ (218,724)            |
| Sales Tax                   | 9,110,290            | 8,436,100            | 9,176,414              | 9,381,656                       | 945,556                 |
| Other Taxes                 | 4,963,746            | 4,472,209            | 5,201,264              | 5,047,996                       | 575,787                 |
| <b>Total Taxes</b>          | <b>\$ 34,373,010</b> | <b>\$ 33,161,974</b> | <b>\$ 34,694,519</b>   | <b>\$ 34,464,593</b>            | <b>\$ 1,302,619</b>     |
| Licenses and Permits        | \$ 974,703           | \$ 1,036,249         | \$ 604,589             | \$ 651,103                      | \$ (385,146)            |
| Charges for Services        | 1,728,876            | 1,513,592            | 1,739,581              | 1,627,685                       | 114,093                 |
| Fines and Fees              | 594,774              | 634,781              | 668,538                | 662,550                         | 27,769                  |
| Development Fees            | 216,305              | 226,458              | 231,645                | 187,462                         | (38,996)                |
| Intragovernmental           | 1,617,630            | 1,604,329            | 1,604,329              | 1,688,686                       | 84,357                  |
| Intergovernmental           | 3,483,880            | 3,827,620            | 4,081,807              | 4,329,925                       | 502,305                 |
| Other Revenue               | 397,853              | 164,583              | 1,236,517              | 519,044                         | 354,461                 |
| <b>Total Other Revenues</b> | <b>\$ 9,014,020</b>  | <b>\$ 9,007,612</b>  | <b>\$ 10,167,006</b>   | <b>\$ 9,666,455</b>             | <b>\$ 658,843</b>       |
| <b>TOTAL REVENUES</b>       | <b>\$ 43,387,030</b> | <b>\$ 42,169,586</b> | <b>\$ 44,861,525</b>   | <b>\$ 44,131,048</b>            | <b>\$ 1,961,462</b>     |

**General Fund Revenues**



## DETAIL OF GENERAL FUND REVENUES

| <u>Property Taxes</u>                  | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|--|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Current Taxes                          | \$ 20,203,574        | \$ 20,120,565        | \$ 20,120,565          | \$ 19,929,589                   | \$ (190,976)            |
| Delinquent Taxes                       | 25,693               | 52,286               | 85,129                 | 51,354                          | (932)                   |
| Penalty & Interest-Taxes               | 69,706               | 80,814               | 111,147                | 53,998                          | (26,816)                |
| <b>Total Property Taxes</b>            | <b>\$ 20,298,973</b> | <b>\$ 20,253,665</b> | <b>\$ 20,316,841</b>   | <b>\$ 20,034,941</b>            | <b>\$ (218,724)</b>     |
| <br><b><u>Other Local Taxes</u></b>    |                      |                      |                        |                                 |                         |
| City Sales Taxes                       | \$ 9,110,290         | \$ 8,436,100         | \$ 9,176,414           | \$ 9,381,656                    | \$ 945,556              |
| Franchise Fees-Txu / Oncor             | 575,666              | 547,774              | 454,178                | 530,239                         | (17,535)                |
| Franchise Fees-Tri County              | 1,116,921            | 771,382              | 1,412,249              | 928,910                         | 157,528                 |
| Franchise Fees-Verizon                 | 214,467              | 220,000              | 183,891                | 183,891                         | (36,109)                |
| Franchise Fees-Atmos Gas               | 713,226              | 713,226              | 873,665                | 873,665                         | 160,439                 |
| Franchise Fees-Tv Cable                | 205,400              | 205,321              | 192,796                | 182,065                         | (23,256)                |
| Franchise Fees-Sbc/At&T                | 8,737                | -                    | 11,116                 | -                               | -                       |
| Franchise Fees-Solid Waste             | 383,121              | 331,477              | 348,095                | 354,067                         | 22,590                  |
| Franchise/In-Lieu Of Taxes-W&S         | 1,394,585            | 1,380,075            | 1,380,075              | 1,643,681                       | 263,606                 |
| Franchise/In-Lieu Of Taxes-Drg         | 126,430              | 125,791              | 125,791                | 125,123                         | (668)                   |
| Franchise Fee-One Source Comm          | 20,295               | -                    | 10,117                 | 18,211                          | 18,211                  |
| Franchise Fees-Other Misc              | 16,341               | 28,604               | 14,519                 | 13,372                          | (15,232)                |
| Mixed Beverage Taxes                   | 188,557              | 148,559              | 194,772                | 194,772                         | 46,213                  |
| <b>Total Other Local Taxes</b>         | <b>\$ 14,074,037</b> | <b>\$ 12,908,309</b> | <b>\$ 14,377,678</b>   | <b>\$ 14,429,652</b>            | <b>\$ 1,521,343</b>     |
| <br><b><u>Licenses and Permits</u></b> |                      |                      |                        |                                 |                         |
| Plumbing Permits                       | \$ 62,795            | \$ 117,337           | \$ 50,977              | \$ 50,977                       | \$ (66,360)             |
| Mechanical Permits                     | 30,024               | 65,358               | 23,033                 | 30,597                          | (34,761)                |
| Building & C.O. Permits                | 835,324              | 762,705              | 493,642                | 531,207                         | (231,498)               |
| Fence, Sign & Misc Permits             | 20,675               | 18,599               | 19,201                 | 18,721                          | 122                     |
| Electrical Permits                     | 25,885               | 72,250               | 17,736                 | 19,601                          | (52,649)                |
| <b>Total Licenses and Permits</b>      | <b>\$ 974,703</b>    | <b>\$ 1,036,249</b>  | <b>\$ 604,589</b>      | <b>\$ 651,103</b>               | <b>\$ (385,146)</b>     |
| <br><b><u>Charges for Services</u></b> |                      |                      |                        |                                 |                         |
| Ambulance Service Fees Revenue         | \$ 1,213,008         | \$ 1,018,739         | \$ 1,228,347           | \$ 1,085,559                    | \$ 66,820               |
| Lease Revenue-Soccer Facility          | 22,970               | 19,375               | 22,583                 | 22,583                          | 3,208                   |
| Park Rental Fees-Sports Park           | 97,250               | 62,446               | 8,424                  | 36,684                          | (25,762)                |
| Rental-Ksp Non Resident Fee            | 65,690               | 104,634              | 153,038                | 153,038                         | 48,404                  |
| Facility Rental Fees                   | 3,030                | 3,350                | 3,862                  | 3,862                           | 512                     |
| Communication Tower Rental             | 211,043              | 191,781              | 213,534                | 213,534                         | 21,753                  |
| Public Arts Sales Commissions          | 3,083                | -                    | -                      | -                               | -                       |
| Right-Of-Way Easements                 | 450                  | -                    | 450                    | -                               | -                       |
| Other Services                         | 2,283                | 4,193                | 3,360                  | 3,360                           | (833)                   |
| Ktc Property Owners Assn Fees          | 96,393               | 94,773               | 94,773                 | 94,773                          | -                       |
| Write Off Recovery                     | 13,676               | 14,301               | 11,210                 | 14,292                          | (9)                     |
| <b>Total Charges for Services</b>      | <b>\$ 1,728,876</b>  | <b>\$ 1,513,592</b>  | <b>\$ 1,739,581</b>    | <b>\$ 1,627,685</b>             | <b>\$ 114,093</b>       |

## DETAIL OF GENERAL FUND REVENUES (CONTINUED)

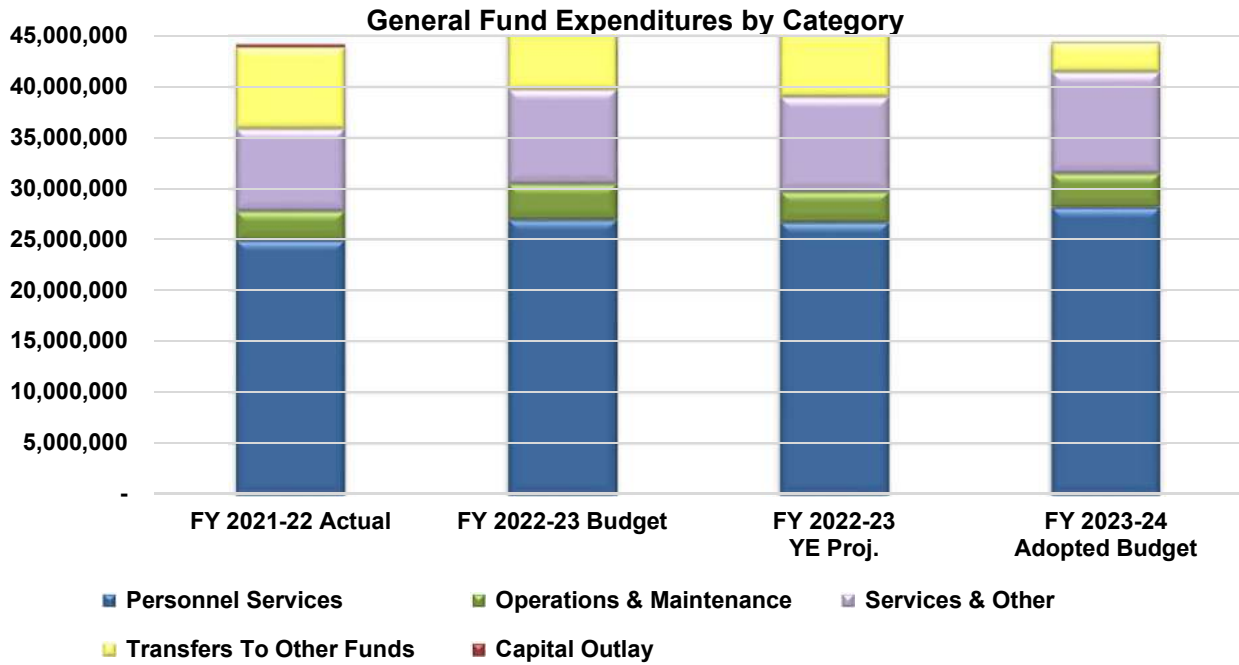
|  | FY 2021-22          | FY 2022-23          | FY 2022-23          | FY 2023-24          | Budget             |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| <u>Fines and Fees</u>                  | Actual              | Budget              | YE Proj.            | Adopted Budget      | Variance (\$)      |
| Alarms/Permits/Misc Fees-Pd            | \$ 3,828            | \$ 2,545            | \$ 2,689            | \$ 2,504            | \$ (41)            |
| Permits & Inspection Fees-Fire         | 58,272              | 47,128              | 98,639              | 50,901              | 3,773              |
| Finger Printing Fees                   | 930                 | 806                 | 875                 | 1,052               | 246                |
| Alarm Permits-Police                   | 57,940              | 53,301              | 59,826              | 60,253              | 6,952              |
| Solicitor Permits                      | 4,460               | 9,488               | 8,932               | 8,932               | (556)              |
| Special Event Fees/Permits             | 25                  | 55                  | -                   | -                   | (55)               |
| Library Fines Revenue                  | 24                  | -                   | -                   | -                   | -                  |
| Library Lost Books Revenue             | 1,213               | 1,131               | 1,920               | 2,087               | 956                |
| Library Service Fees                   | 6,401               | 7,321               | 5,868               | 5,690               | (1,631)            |
| Library Non-Resident Fees              | 16,600              | 16,941              | 16,866              | 16,866              | (75)               |
| Court Fines & Forfeitures              | 445,082             | 496,065             | 472,923             | 514,265             | 18,200             |
| Animal Control Fees                    | -                   | -                   | -                   | -                   | -                  |
| <b>Total Fines and Fees</b>            | <b>\$ 594,774</b>   | <b>\$ 634,781</b>   | <b>\$ 668,538</b>   | <b>\$ 662,550</b>   | <b>\$ 27,769</b>   |
| <br><u>Development Fees</u>            |                     |                     |                     |                     |                    |
| Paving/Drainage Inspection Fees        | \$ 13,845           | \$ 33,058           | \$ 134,457          | \$ 69,368           | \$ 36,310          |
| Construction Plan Review Fees          | 166,551             | 156,609             | 62,113              | 86,603              | (70,006)           |
| Zoning & Subdivision Fees              | 30,908              | 31,770              | 26,337              | 26,853              | (4,917)            |
| Street Lighting Developer Fees         | 5,000               | 5,021               | 8,738               | 4,638               | (383)              |
| <b>Total Development Fees</b>          | <b>\$ 216,305</b>   | <b>\$ 226,458</b>   | <b>\$ 231,645</b>   | <b>\$ 187,462</b>   | <b>\$ (38,996)</b> |
| <br><u>Intragovernmental Revenue</u>   |                     |                     |                     |                     |                    |
| Administrative Svcs-W&S Fund           | \$ 1,574,950        | \$ 1,557,180        | \$ 1,557,180        | \$ 1,638,770        | \$ 81,590          |
| Administrative Svcs-Kdc                | 42,680              | 47,149              | 47,149              | 49,916              | 2,767              |
| <b>Total Intragovernmental Revenue</b> | <b>\$ 1,617,630</b> | <b>\$ 1,604,329</b> | <b>\$ 1,604,329</b> | <b>\$ 1,688,686</b> | <b>\$ 84,357</b>   |
| <br><u>Intergovernmental Revenue</u>   |                     |                     |                     |                     |                    |
| I/G Rev-Southlake                      | \$ 1,198,360        | \$ 1,300,860        | \$ 1,402,198        | \$ 1,370,988        | \$ 70,128          |
| I/G Rev-Roanoke                        | 189,634             | 191,745             | 196,074             | 238,624             | 46,879             |
| I/G Rev-Town Of Westlake               | 993,553             | 1,032,869           | 1,177,066           | 1,208,277           | 175,408            |
| I/G Rev-Colleyville                    | 867,601             | 948,048             | 952,371             | 1,114,539           | 166,491            |
| I/G Rev-Kisd                           | 232,074             | 354,098             | 354,098             | 397,497             | 43,399             |
| Grant-Fed Txdot                        | -                   | -                   | -                   | -                   | -                  |
| Grant-Fed                              | 2,658               | -                   | -                   | -                   | -                  |
| <b>Total Intergovernmental Revenue</b> | <b>\$ 3,483,880</b> | <b>\$ 3,827,620</b> | <b>\$ 4,081,807</b> | <b>\$ 4,329,925</b> | <b>\$ 502,305</b>  |

## DETAIL OF GENERAL FUND REVENUES (CONTINUED)

| <b><i>Other Revenue</i></b>     | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Wellness Proceeds               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Miscellaneous Revenue           | 67,058                       | 29,553                       | 64,269                         | 57,061                                   | 27,508                          |
| Miscellaneous Rebates           | 28,808                       | 37,617                       | 37,248                         | 37,248                                   | (369)                           |
| Auction Proceeds                | 45,403                       | 21,597                       | -                              | -  | (21,597)                        |
| Gain/Loss On Disp Of Assets     | -                            | -                            | -                              | -  | -                               |
| Cash Over/Short                 | 1,812                        | -                            | 4,310                          | -  | -                               |
| Interest Revenue-Investments    | 250,343                      | 76,762                       | 1,127,295                      | 422,154                                  | 345,392                         |
| Reimb-Insurance Proceeds        | 399                          | -                            | -                              | -  | -                               |
| Ticket Sales                    | 2,630                        | (946)                        | 3,395                          | 2,581                                    | 3,527                           |
| Use Of Fund Balance             | 1,400                        | -                            | -                              | -  | -                               |
| <b>Total Other Revenue</b>      | <b>\$ 397,853</b>            | <b>\$ 164,583</b>            | <b>\$ 1,236,517</b>            | <b>\$ 519,044</b>                        | <b>\$ 354,461</b>               |
| <b>REVENUE BEFORE TRANSFERS</b> | <b>\$ 43,387,030</b>         | <b>\$ 42,169,586</b>         | <b>\$ 44,861,525</b>           | <b>\$ 44,131,048</b>                     | <b>\$ 1,961,462</b>             |
| <b>TOTAL REVENUES</b>           | <b>\$ 43,387,030</b>         | <b>\$ 42,169,586</b>         | <b>\$ 44,861,525</b>           | <b>\$ 44,131,048</b>                     | <b>\$ 1,961,462</b>             |

# SUMMARY OF GENERAL FUND EXPENDITURES

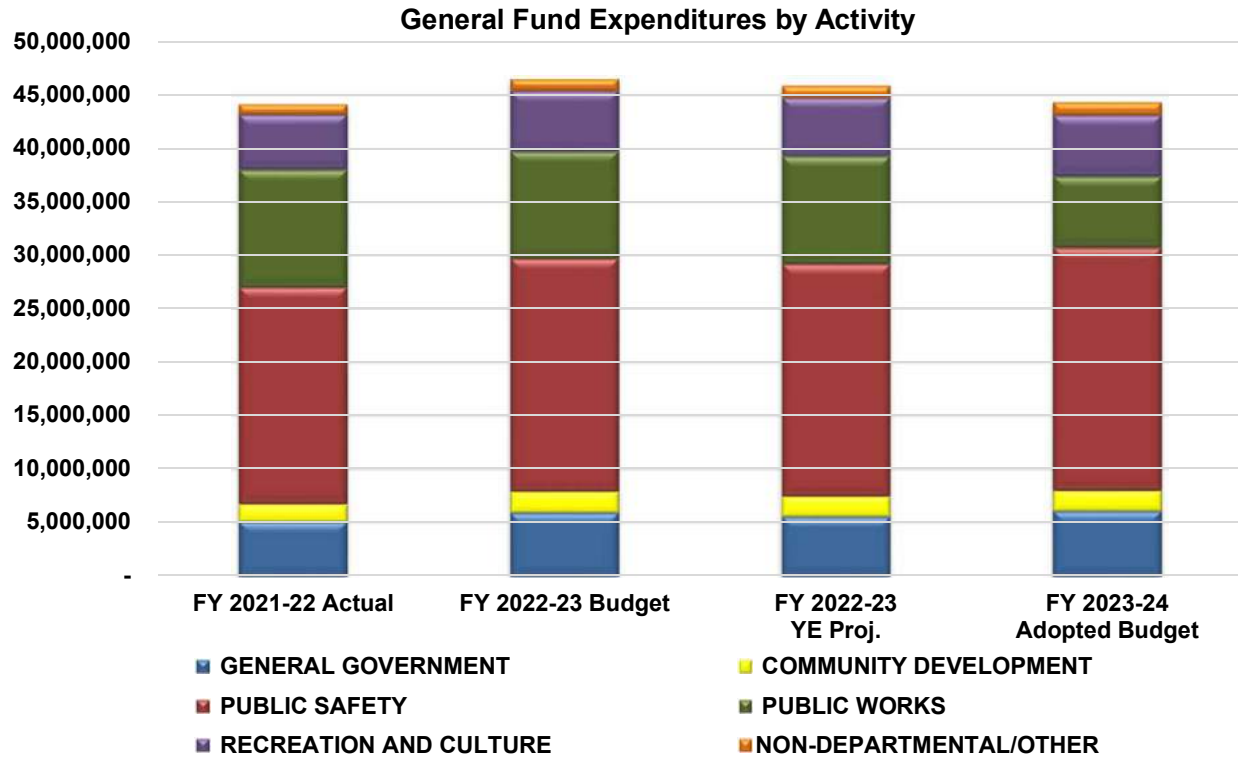
| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel Services               | \$ 24,948,439                | \$ 26,979,762                | \$ 26,681,264                  | \$ 28,171,394                            | \$ 1,191,632                    |
| Operations & Maintenance         | 2,859,802                    | 3,485,007                    | 3,026,198                      | 3,328,661                                | (156,346)                       |
| Services & Other                 | 8,067,479                    | 9,252,033                    | 9,281,620                      | 9,937,403                                | 685,370                         |
| Transfers To Other Funds         | 7,990,724                    | 6,515,667                    | 6,515,667                      | 2,865,667                                | (3,650,000)                     |
| Capital Outlay                   | 296,731                      | 277,218                      | 382,218                        | 47,600                                   | (229,618)                       |
| <b>TOTAL</b>                     | <b>\$ 44,163,174</b>         | <b>\$ 46,509,687</b>         | <b>\$ 45,886,967</b>           | <b>\$ 44,350,725</b>                     | <b>\$ (2,158,962)</b>           |



# SUMMARY OF GENERAL FUND EXPENDITURES

| <u>EXPENDITURES BY<br/>ACTIVITY/DEPARTMENT:</u> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| <b><u>GENERAL GOVERNMENT</u></b>                |                      |                      |                        |                                 |                         |
| Administration                                  | \$ 1,571,312         | \$ 1,682,725         | \$ 1,635,020           | \$ 1,712,371                    | \$ 29,646               |
| Town Hall Operations                            | 518,672              | 639,468              | 538,174                | 608,803                         | (30,665)                |
| Mayor & City Council                            | 36,566               | 59,608               | 42,988                 | 58,090                          | (1,518)                 |
| Finance & Accounting                            | 1,270,332            | 1,273,460            | 1,256,346              | 1,301,886                       | 28,426                  |
| Municipal Court                                 | 547,366              | 512,168              | 542,168                | 586,763                         | 74,595                  |
| Human Resources                                 | 691,399              | 842,923              | 830,960                | 845,784                         | 2,861                   |
| Economic Development                            | 468,230              | 942,127              | 739,503                | 985,248                         | 43,121                  |
| <b>GENERAL GOVERNMENT</b>                       | <b>\$ 5,103,877</b>  | <b>\$ 5,952,479</b>  | <b>\$ 5,585,159</b>    | <b>\$ 6,098,945</b>             | <b>\$ 146,466</b>       |
| <b><u>COMMUNITY DEVELOPMENT</u></b>             |                      |                      |                        |                                 |                         |
| Planning & Zoning                               | \$ 609,583           | \$ 886,667           | \$ 913,018             | \$ 706,477                      | \$ (180,190)            |
| Building & Construction Services                | 675,280              | 714,716              | 633,916                | 769,701                         | 54,985                  |
| Code Enforcement                                | 311,184              | 330,615              | 315,386                | 405,803                         | 75,188                  |
| <b>COMMUNITY DEVELOPMENT</b>                    | <b>\$ 1,596,047</b>  | <b>\$ 1,931,998</b>  | <b>\$ 1,862,320</b>    | <b>\$ 1,881,981</b>             | <b>\$ (50,017)</b>      |
| <b><u>PUBLIC SAFETY</u></b>                     |                      |                      |                        |                                 |                         |
| Police  | \$ 10,503,026        | \$ 11,328,805        | \$ 11,350,655          | \$ 12,049,199                   | \$ 720,394              |
| Fire  | 9,827,367            | 10,491,321           | 10,408,565             | 10,721,577                      | 230,256                 |
| <b>PUBLIC SAFETY</b>                            | <b>\$ 20,330,393</b> | <b>\$ 21,820,126</b> | <b>\$ 21,759,220</b>   | <b>\$ 22,770,776</b>            | <b>\$ 950,650</b>       |
| <b><u>PUBLIC WORKS</u></b>                      |                      |                      |                        |                                 |                         |
| Administration                                  | \$ 355,897           | \$ 561,029           | \$ 513,008             | \$ 552,767                      | \$ (8,262)              |
| Engineering & Inspections                       | 695,995              | 796,671              | 991,393                | 927,747                         | 131,076                 |
| Street Maintenance                              | 9,480,913            | 8,150,335            | 8,115,024              | 4,713,854                       | (3,436,481)             |
| Street Lighting                                 | 471,502              | 544,000              | 464,440                | 487,660                         | (56,340)                |
| <b>PUBLIC WORKS</b>                             | <b>\$ 11,004,306</b> | <b>\$ 10,052,035</b> | <b>\$ 10,083,865</b>   | <b>\$ 6,682,028</b>             | <b>\$ (3,370,007)</b>   |
| <b><u>RECREATION AND CULTURE</u></b>            |                      |                      |                        |                                 |                         |
| Library   | \$ 1,794,727         | \$ 1,916,167         | \$ 1,871,655           | \$ 1,877,562                    | \$ (38,605)             |
| Parks & Recreation                              | 3,383,176            | 3,754,230            | 3,642,096              | 3,841,909                       | 87,679                  |
| <b>RECREATION AND CULTURE</b>                   | <b>\$ 5,177,903</b>  | <b>\$ 5,670,397</b>  | <b>\$ 5,513,751</b>    | <b>\$ 5,719,471</b>             | <b>\$ 49,074</b>        |
| <b>NON-DEPARTMENTAL/OTHER</b>                   | <b>\$ 950,648</b>    | <b>\$ 1,082,652</b>  | <b>\$ 1,082,652</b>    | <b>\$ 1,197,524</b>             | <b>\$ 114,872</b>       |
| <b>TOTAL</b>                                    | <b>\$ 44,163,174</b> | <b>\$ 46,509,687</b> | <b>\$ 45,886,967</b>   | <b>\$ 44,350,725</b>            | <b>\$ (2,158,962)</b>   |

# SUMMARY OF GENERAL FUND EXPENDITURES

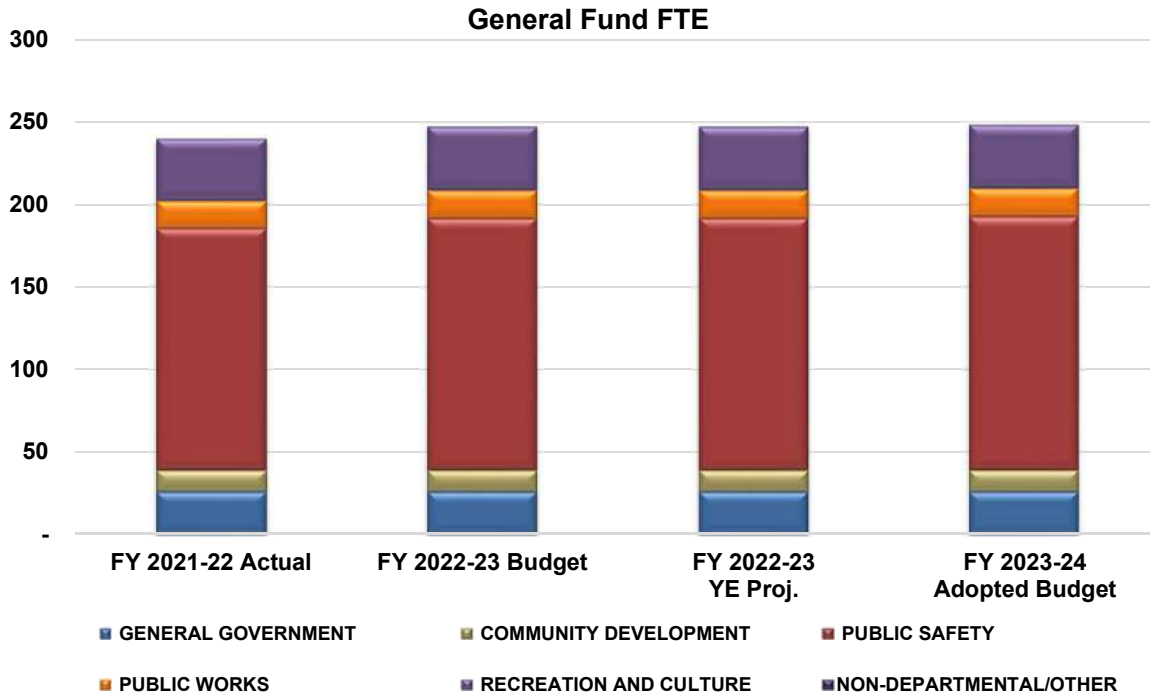


## SUMMARY OF GENERAL FUND PERSONNEL (Full-Time Equivalent Positions - Includes Vacant Positions)

| <u>PERSONNEL BY<br/>ACTIVITY/DEPARTMENT:</u> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|--|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| <b><u>GENERAL GOVERNMENT</u></b>             |                      |                      |                        |                                 |                         |
| Administration                               | 7.00                 | 7.00                 | 7.00                   | 7.00                            | -                       |
| Town Hall Operations                         | 3.00                 | 3.00                 | 3.00                   | 3.00                            | -                       |
| Mayor & City Council                         | -                    | -                    | -                      | -                               | -                       |
| Finance & Accounting                         | 8.00                 | 8.00                 | 8.00                   | 8.00                            | -                       |
| Municipal Court                              | -                    | -                    | -                      | -                               | -                       |
| Human Resources                              | 5.48                 | 5.48                 | 5.48                   | 5.48                            | -                       |
| Economic Development                         | 2.48                 | 2.48                 | 2.48                   | 2.48                            | -                       |
| <b>GENERAL GOVERNMENT</b>                    | <b>25.96</b>         | <b>25.96</b>         | <b>25.96</b>           | <b>25.96</b>                    | <b>-</b>                |
| <b><u>COMMUNITY DEVELOPMENT</u></b>          |                      |                      |                        |                                 |                         |
| Planning & Zoning                            | 5.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Building & Construction Services             | 5.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Code Enforcement                             | 3.00                 | 3.00                 | 3.00                   | 3.00                            | -                       |
| <b>COMMUNITY DEVELOPMENT</b>                 | <b>13.00</b>         | <b>13.00</b>         | <b>13.00</b>           | <b>13.00</b>                    | <b>-</b>                |
| <b><u>PUBLIC SAFETY</u></b>                  |                      |                      |                        |                                 |                         |
| Police                                       | 90.00                | 96.00                | 96.00                  | 97.00                           | 1.00                    |
| Fire   | 57.00                | 57.00                | 57.00                  | 57.00                           | -                       |
| <b>PUBLIC SAFETY</b>                         | <b>147.00</b>        | <b>153.00</b>        | <b>153.00</b>          | <b>154.00</b>                   | <b>1.00</b>             |
| <b><u>PUBLIC WORKS</u></b>                   |                      |                      |                        |                                 |                         |
| Administration                               | 3.00                 | 3.00                 | 3.00                   | 3.00                            | -                       |
| Engineering & Inspections                    | 4.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Street Maintenance                           | 9.50                 | 9.00                 | 9.00                   | 9.00                            | -                       |
| Street Lighting                              | -                    | -                    | -                      | -                               | -                       |
| <b>PUBLIC WORKS</b>                          | <b>16.50</b>         | <b>17.00</b>         | <b>17.00</b>           | <b>17.00</b>                    | <b>-</b>                |
| <b><u>RECREATION AND CULTURE</u></b>         |                      |                      |                        |                                 |                         |
| Library                                      | 15.52                | 15.52                | 15.52                  | 15.52                           | -                       |
| Parks & Recreation                           | 22.00                | 22.96                | 22.96                  | 22.96                           | -                       |
| <b>RECREATION AND CULTURE</b>                | <b>37.52</b>         | <b>38.48</b>         | <b>38.48</b>           | <b>38.48</b>                    | <b>-</b>                |
| <b><u>NON-DEPARTMENTAL/OTHER</u></b>         |                      |                      |                        |                                 |                         |
|  | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                                 | <b>239.98</b>        | <b>247.44</b>        | <b>247.44</b>          | <b>248.44</b>                   | <b>1.00</b>             |

# SUMMARY OF GENERAL FUND PERSONNEL

(Full-Time Equivalent Positions - Includes Vacant Positions)



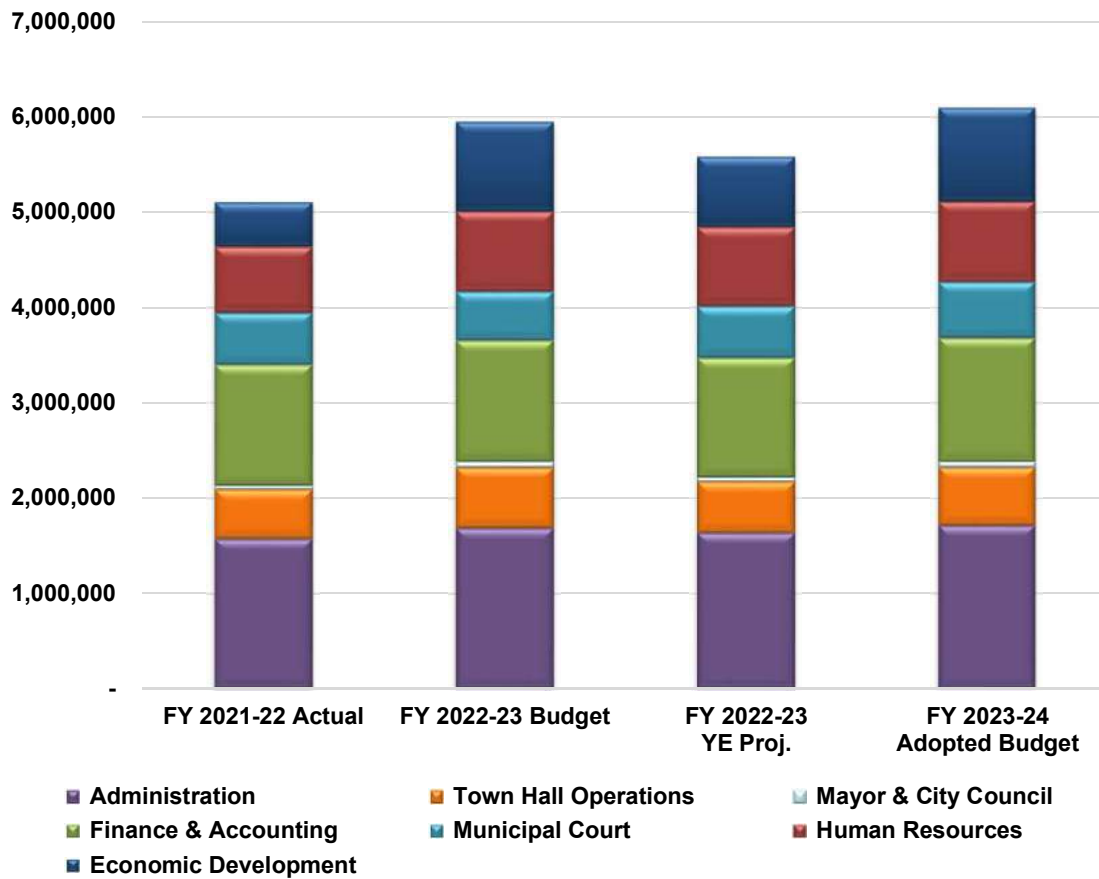
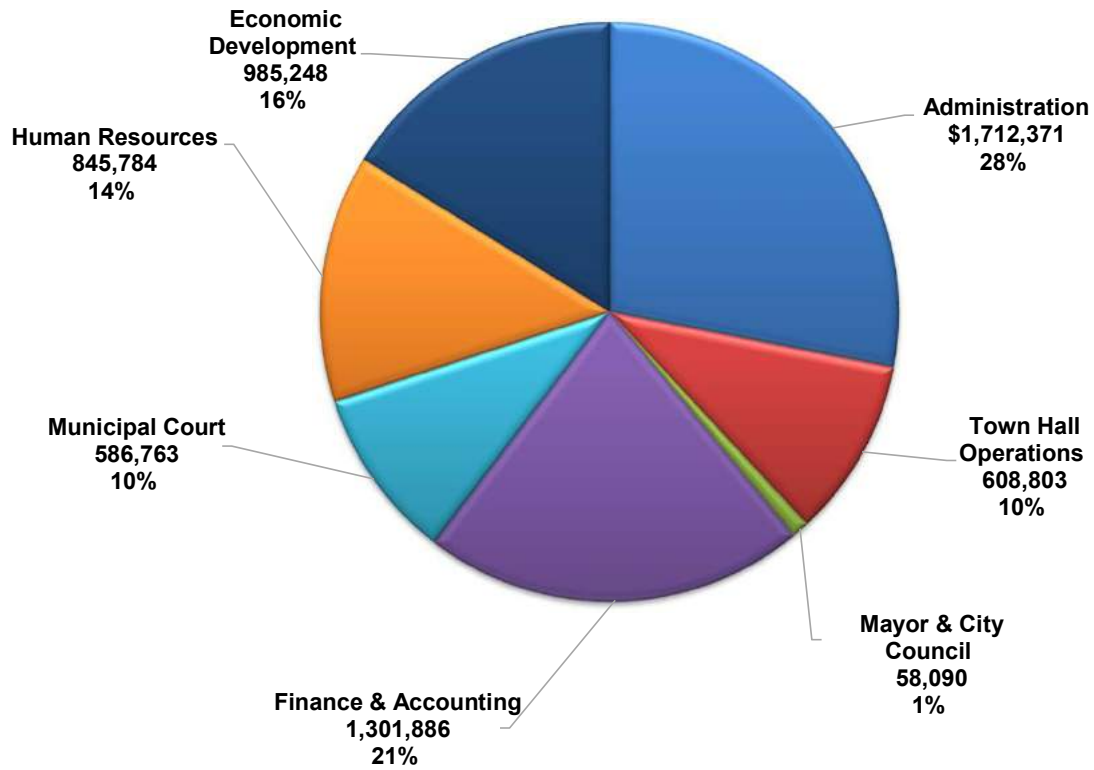
## SUMMARY OF GENERAL FUND ENHANCEMENTS

| <i><b>ENHANCEMENTS</b></i>        | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|-----------------------------------|--|
| Replacement Dump Truck            | \$ 240,000                               |
| Third Party Drainage Review       | 40,000                                   |
| Enhancement Park Special Events   | 30,000                                   |
| Community Centered Strategic Plan | 16,350                                   |
| Book Hold Lockers                 | 10,000                                   |
| Fire Prepping Software            | 7,844                                    |
| Fire Dashboard                    | 5,245                                    |
| Public Art Programming            | 2,500                                    |
| <b>TOTAL</b>                      | <b>\$ 351,939</b>                        |

## SUMMARY OF GENERAL FUND ONE-TIME EXPENDITURES

| <i><b>ONE-TIME EXPENDITURE COSTS</b></i> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|--|--|
| Pavement Markings                        | \$ 700,000                               |
| Old Town Keller-East                     | 580,000                                  |
| Mt. Gilead Reconstruction                | 512,500                                  |
| Signal Modifications                     | 200,000                                  |
| Replacement Dump Truck                   | 216,000                                  |
| Fire Engine Suspension                   | 125,000                                  |
| 377 Median Design                        | 100,000                                  |
| Tarrant Parkway Right Turn Dedication    | 100,000                                  |
| Outdoor Warning Siren Replacement        | 47,600                                   |
| Façade Grants                            | 44,480                                   |
| Fire Equipment/Hoses                     | 16,541                                   |
| Community Centered Strategic Plan        | 16,350                                   |
| Book Hold Lockers                        | 8,500                                    |
| <b>TOTAL</b>                             | <b>\$ 2,666,971</b>                      |

# GENERAL GOVERNMENT



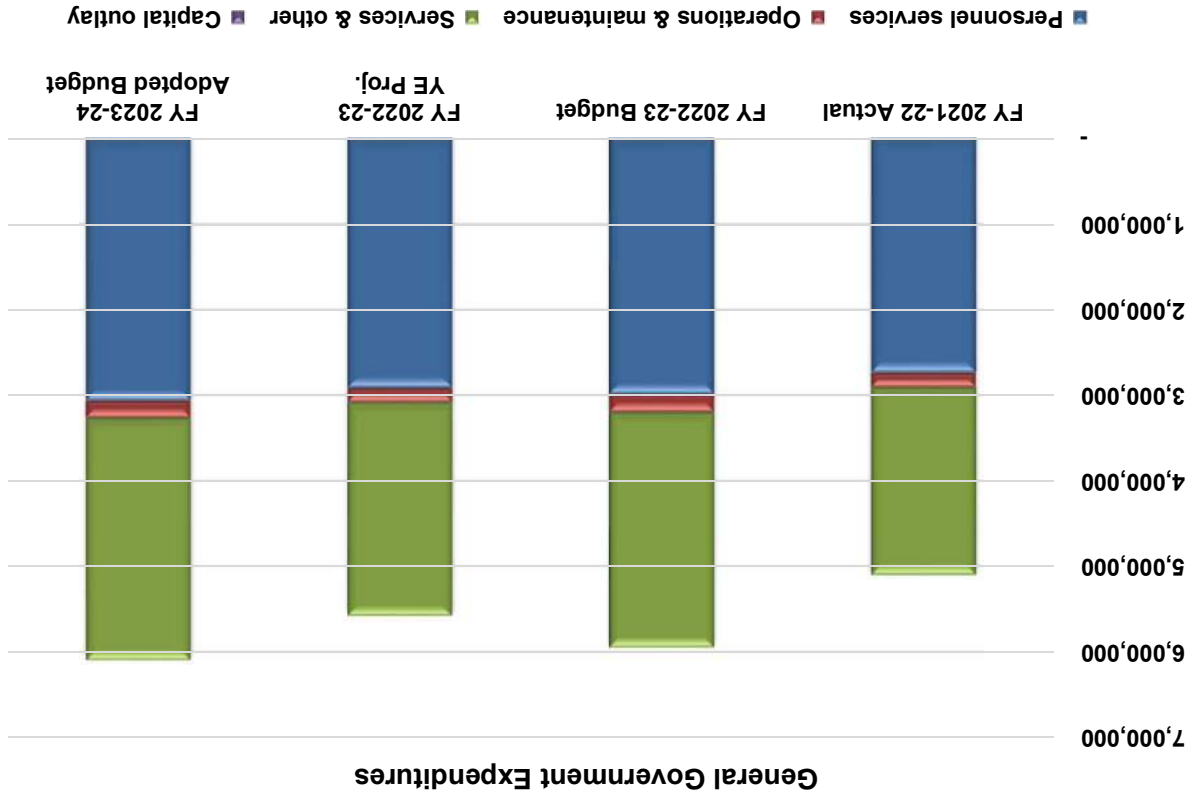
# GENERAL GOVERNMENT

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY DIVISION:</i></b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>   | <b>Budget</b>        |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted</b>      | <b>Variance (\$)</b> |
|   |                     |                     |                     | <b>Budget</b>       |                      |
| Administration                          | \$ 1,571,312        | \$ 1,682,725        | \$ 1,635,020        | \$ 1,712,371        | \$ 29,646            |
| Town Hall Operations                    | 518,672             | 639,468             | 538,174             | 608,803             | (30,665)             |
| Mayor & City Council                    | 36,566              | 59,608              | 42,988              | 58,090              | (1,518)              |
| Finance & Accounting                    | 1,270,332           | 1,273,460           | 1,256,346           | 1,301,886           | 28,426               |
| Municipal Court                         | 547,366             | 512,168             | 542,168             | 586,763             | 74,595               |
| Human Resources                         | 691,399             | 842,923             | 830,960             | 845,784             | 2,861                |
| Economic Development                    | 468,230             | 942,127             | 739,503             | 985,248             | 43,121               |
| <b>TOTAL</b>                            | <b>\$ 5,103,877</b> | <b>\$ 5,952,479</b> | <b>\$ 5,585,159</b> | <b>\$ 6,098,945</b> | <b>\$ 146,466</b>    |

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>   | <b>Budget</b>        |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted</b>      | <b>Variance (\$)</b> |
|   |                     |                     |                     | <b>Budget</b>       |                      |
| Personnel services                      | \$ 2,734,101        | \$ 2,986,060        | \$ 2,914,347        | \$ 3,060,004        | \$ 73,944            |
| Operations & maintenance                | 172,408             | 211,530             | 168,040             | 203,670             | (7,860)              |
| Services & other                        | 2,197,369           | 2,754,889           | 2,502,772           | 2,835,271           | 80,382               |
| Capital outlay                          | -                   | -                   | -                   | -                   | -                    |
| <b>TOTAL</b>                            | <b>\$ 5,103,877</b> | <b>\$ 5,952,479</b> | <b>\$ 5,585,159</b> | <b>\$ 6,098,945</b> | <b>\$ 146,466</b>    |

# GENERAL GOVERNMENT

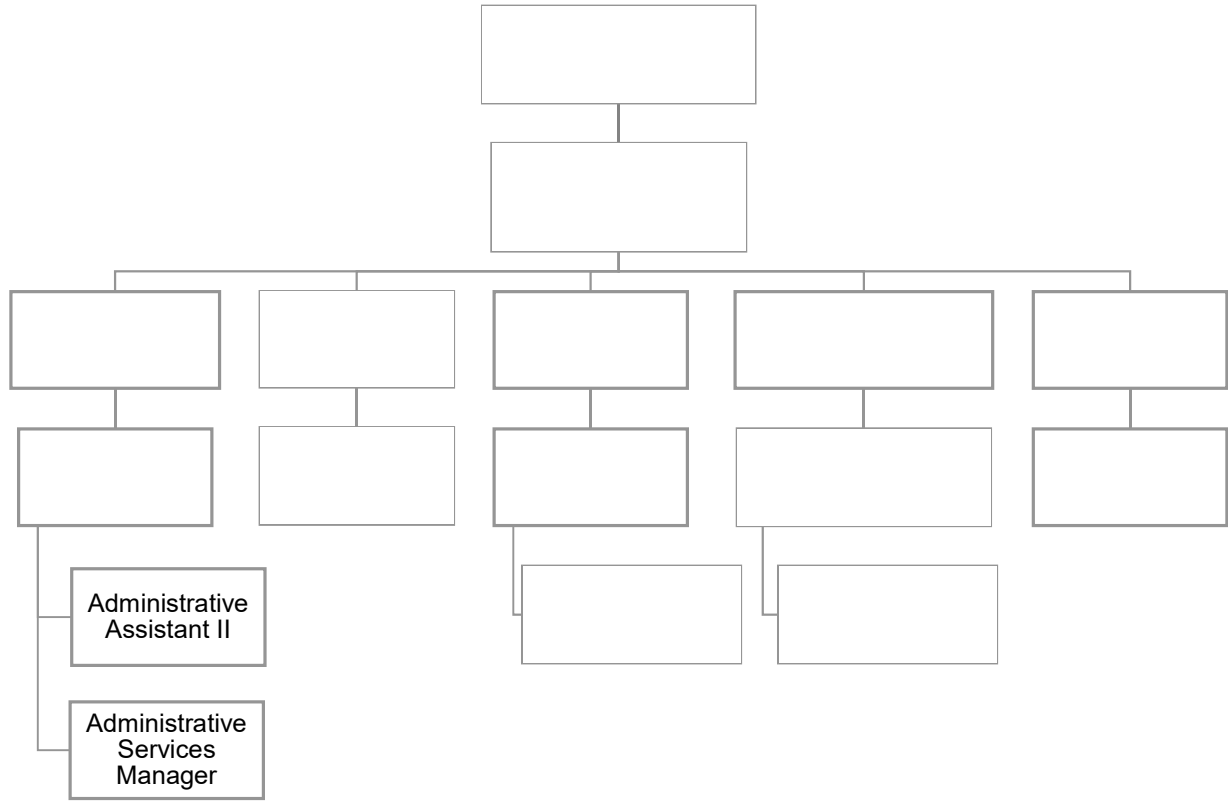


## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| BY DEPARTMENT:       | FY 2021-22 Actual | FY 2022-23 Budget | YE Proj. FY 2022-23 | FY 2023-24 Adopted Budget | Budget Variance (\$) |
|----------------------|-------------------|-------------------|---------------------|---------------------------|----------------------|
| Administration       | 7.00              | 7.00              | 7.00                | 7.00                      | -                    |
| Town Hall Operations | 3.00              | 3.00              | 3.00                | 3.00                      | -                    |
| Finance & Accounting | 8.00              | 8.00              | 8.00                | 8.00                      | -                    |
| Human Resources      | 5.48              | 5.48              | 5.48                | 5.48                      | -                    |
| Economic Development | 2.48              | 2.48              | 2.48                | 2.48                      | -                    |
| <b>TOTAL</b>         | <b>25.96</b>      | <b>25.96</b>      | <b>25.96</b>        | <b>25.96</b>              | <b>-</b>             |

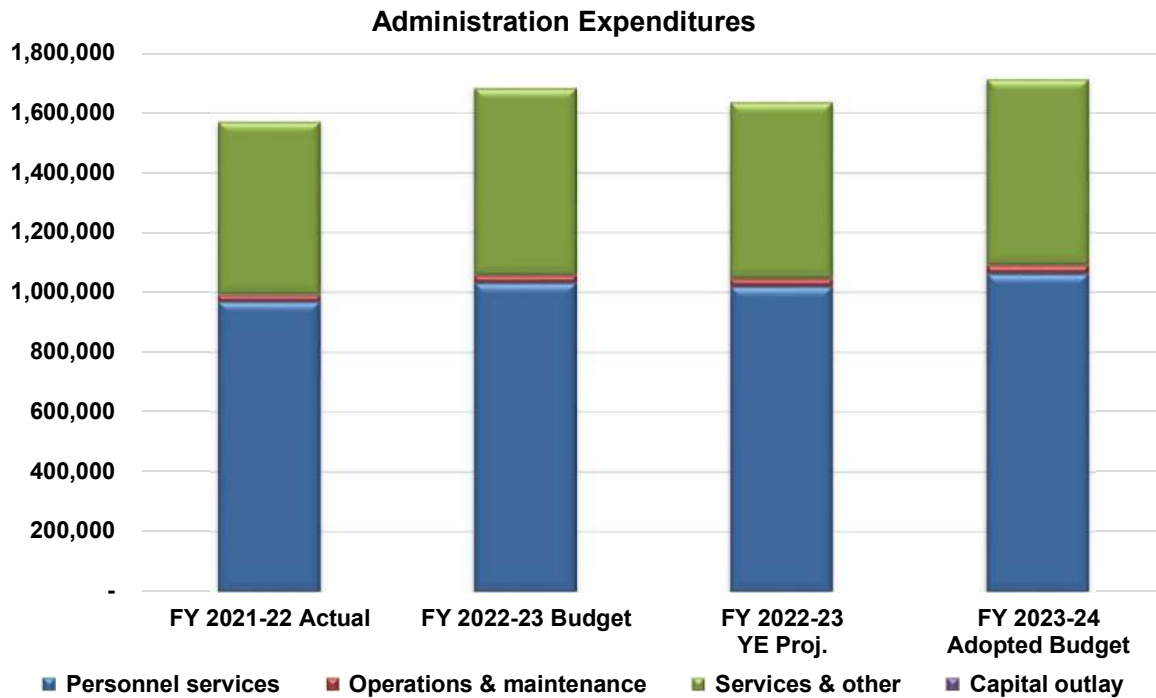
# ADMINISTRATION DEPARTMENT



# ADMINISTRATION DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Administration                   | \$ 835,316                   | \$ 849,918                   | \$ 809,250                     | \$ 848,588                               | \$ (1,330)                      |
| Public Arts Programs             | 20,849                       | 24,963                       | 25,212                         | 27,922                                   | 2,959                           |
| City Secretary                   | 306,108                      | 349,305                      | 361,018                        | 344,795                                  | (4,510)                         |
| Communications                   | 293,046                      | 316,187                      | 317,763                        | 342,227                                  | 26,040                          |
| Community Services               | 115,994                      | 142,352                      | 121,777                        | 148,839                                  | 6,487                           |
| <b>TOTAL</b>                     | <b>\$ 1,571,312</b>          | <b>\$ 1,682,725</b>          | <b>\$ 1,635,020</b>            | <b>\$ 1,712,371</b>                      | <b>\$ 29,646</b>                |
| Personnel services               | \$ 970,051                   | \$ 1,032,360                 | \$ 1,020,142                   | \$ 1,062,985                             | \$ 30,625                       |
| Operations & maintenance         | 22,494                       | 25,100                       | 26,400                         | 28,050                                   | 2,950                           |
| Services & other                 | 578,768                      | 625,265                      | 588,478                        | 621,336                                  | (3,929)                         |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 1,571,312</b>          | <b>\$ 1,682,725</b>          | <b>\$ 1,635,020</b>            | <b>\$ 1,712,371</b>                      | <b>\$ 29,646</b>                |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY DIVISION</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Administration     | 3.00                         | 3.00                         | 3.00                           | 3.00                                     | -                               |
| City Secretary     | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| Communications     | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| <b>TOTAL</b>       | <b>7.00</b>                  | <b>7.00</b>                  | <b>7.00</b>                    | <b>7.00</b>                              | <b>-</b>                        |

# ADMINISTRATION DEPARTMENT

## **DEPARTMENT DESCRIPTION:**

The Administration Department works closely with City leadership and employees throughout the organization in implementing the vision set by City Council, guiding projects and engaging with stakeholders throughout the Keller community. Funding in this department is arranged into five divisions — Administration, Public Arts Programs, City Secretary, Communications, and Community Services — and staff duties within those programs are equally diverse.

Administration collaborates with the City Council and its appointed boards and commissions to develop, analyze, and implement policy direction and to create, implement and monitor the City's budget and capital improvements. This division provides staff with leadership and guidance and establishes service delivery expectations. Public Arts organizes and promotes programs and activities that encourage visual and performing arts in our community, defining policies and guidelines for acquiring and commissioning art that enriches the quality of life for residents and visitors alike. The City Secretary's Office is responsible for safeguarding the organization's records management, administering its public information request processes, overseeing elections, and providing daily assistance to internal and external stakeholders. And the Communications division leads the City's education and engagement efforts, working to maintain and strengthen the organization's positive public image. Lastly, the Community Services division accounts for funds allocated to community events and organizations evaluated annually and apportioned at the discretion of the City Council.

## **DEPARTMENT GOALS:**

1. Pursue public-private partnerships that promote arts in Keller.
2. Work to provide educational opportunities to the public by leveraging Public Arts Program resources and relationships with local educators.
3. Maintain and digitize the City's official records, which include agendas, minutes, resolutions, and ordinances.
4. Process public information requests in accordance with State law.
5. Work with City departments to ensure records retention compliance with the Texas State Library and Archives Commission.
6. Maintain and update the Code of Ordinances.
7. Hold City Council general, special, and run-off elections in accordance with City Charter and State law.
8. Assist the City Council with board and commission appointments and ensure all appointees and elected officials complete the Texas Open Meetings Act and Texas Public Information Act training.
9. Enhance community relations with citizens via surveys, citizen committees and individual requests, and respond in a timely manner through direct interaction, news releases, marketing and advertising, and Town Hall meetings.
10. Manage and administer the City's website and social media outlets.
11. Prepare presentations and print materials as well as spoken comments as needed for meetings, special events and city leaders' public appearances.
12. Design and distribute newsletters, brochures, and other marketing and advertising materials promoting community news, projects, events and initiatives.
13. Serve as a liaison between city officials, city staff, outside organizations and the media, and as the city spokesperson as appropriate.
14. Recommend, oversee implementation, and develop policies and procedures for the use of communication technology and
15. Handle all aspects of the city's emergency communication efforts.
16. Promote a safe and enjoyable atmosphere at special events by providing friendly, efficient, and coordinated customer service to all event organizers.
17. Provide support and coordination for the Special Events Review Team process and ensure the reviews, approvals, and administration of special events are consistent in nature and attention is given to the use of city resources in support of such activities.

## **DEPARTMENT OBJECTIVES:**

1. Coordinate an annual schedule for programming and events that offer community exposure to all types of arts.
2. Operate a public arts program that follows the City of Keller's high standards for municipal excellence and provides beneficial experiences and opportunities for Texas artists.
3. Update the City Secretary portion of the City website.
4. Utilize Legistar to allow citizens to apply for boards and commissions and to track members' terms and information before the 2023 boards and commissions appointment process.
5. Create a new boards and commissions handbook before the 2023 appointments.
6. Continue to improve new records request portal to ensure ease of request submittal and record receipt.
7. Continue to strategically grow the city's social media footprint to increase awareness and engagement among citizens of all ages, staying flexible with changing platform algorithms.
8. Develop strategies to improve the website and mobile user experience, including the continuation of website streamlining and analytics-based adjustments, accessibility upgrades, the expansion of story map technology, etc.

# ADMINISTRATION DEPARTMENT

**DEPARTMENT OBJECTIVES CONTINUED:**

- 9. Partner with department heads to produce citizen-friendly budget and 'State of the City' materials, and with City Council members on new community engagement programs and initiatives.
- 10. Evaluate and implement strategic new trends in internal and external government communications aimed at better connecting with employees and residents where they're already seeking out information and engagement, including partnerships with and utilization of existing third-party services.
- 11. Maintain an annual budget that provides adequate City resources, including public safety personnel, for signature community events.
- 12. Support community services and activities that impact Keller residents' quality of life.

**SERVICE LEVEL ANALYSIS:**

| <b>SERVICES PROVIDED</b>  | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|---|------------------------------|------------------------------|--------------------------------|--|
| Keller Public Arts Board meetings and work sessions   | 11                           | 12                           | 11                             | 12                                       |
| Town Hall Art Shows   | 5                            | 5                            | 5                              | 5  |
| Public art events and receptions  | 11                           | 11                           | 14                             | 14                                       |
| Number of Open Records Requests received  | 384                          | 390                          | 420                            | 450                                      |
| Percentage of Open Records Requests fulfilled in accordance with State Law  | 100%                         | 100%                         | 100%                           | 100%                                     |
| Percentage of board, commission, and committee members that have completed Texas Open Meetings Act training and Texas Public Information Act training | 100%                         | 100%                         | 100%                           | 100%                                     |
| Shredding events held   | 2                            | 2                            | 2                              | 2  |
| Keller Farmers Market events supported  | 29                           | 29                           | 34                             | 34                                       |
| Northeast Transportation Service trips  | 4,917                        | 3,500                        | 5,500                          | 5,500                                    |

| <b>PERFORMANCE INDICATORS</b>   | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|---|------------------------------|------------------------------|--------------------------------|--|
| Facebook Reach (largest account - City of Keller Gov) - New Measure   | 9.79M                        | 1M                           | 1.6M                           | 1.65M                                    |
| Average Twitter Monthly Impressions (largest account - @kellerpolice) | 82,583                       | 100,000                      | 110,000                        | 115,000                                  |
| Connect Newsletter Average Subscribers                                | 8,165                        | 8,300                        | 8,450                          | 8,600                                    |

# ADMINISTRATION DEPARTMENT

## ADMINISTRATION DIVISION (100-10-101)

***DIVISION DESCRIPTION:***

The Administration Department's Administration Division consists of the City Manager, Administrative Services Manager and Administrative Assistant. The Administration Division works with the City Council and its appointed boards and commissions to develop, analyze, and implement policy direction, and to create, implement and monitor the City's budget and capital improvements. The division provides leadership and direction for city departments and establishes expectations for service delivery by all City employees. The purpose of the division is to maintain and enhance the partnership among citizens, elected officials and city employees through efficient and effective management and delivery of all public services to Keller residents.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|---|-------------------|-------------------|-------------------|-------------------|----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|   |                   |                   |                   | <b>Budget</b>     |                      |
| Personnel services                      | \$ 502,025        | \$ 527,767        | \$ 525,654        | \$ 545,408        | \$ 17,641            |
| Operations & maintenance                | 5,370             | 6,800             | 5,900             | 6,800             | -                    |
| Services & other                        | 327,920           | 315,351           | 277,696           | 296,380           | (18,971)             |
| Capital outlay                          | -                 | -                 | -                 | -                 | -                    |
| <b>TOTAL</b>                            | <b>\$ 835,316</b> | <b>\$ 849,918</b> | <b>\$ 809,250</b> | <b>\$ 848,588</b> | <b>\$ (1,330)</b>    |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                  |                   |                   |                   | <b>Budget</b>     |                      |
| City Manager                     | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| Administrative Assistant         | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| Administrative Services Manager  | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| <b>TOTAL</b>                     | <b>3.00</b>       | <b>3.00</b>       | <b>3.00</b>       | <b>3.00</b>       | <b>-</b>             |

# ADMINISTRATION DEPARTMENT PUBLIC ARTS PROGRAMS DIVISION (100-10-102)

***DIVISION DESCRIPTION:***

The mission of the Public Arts Program is to support and promote programs and activities that will encourage visual and performing arts in public places and to define the policies and guidelines for acquiring and commissioning of arts of the highest standards that shall enrich the quality of life for all residents and visitors of the City of Keller. Administration Department staff serves as the liaisons to the Public Arts Board, which consists of seven citizen members appointed by the City Council. The Board includes a chairperson and vice-chairperson. The goals of the Public Arts Program are to create a diverse artistic environment for the residents and visitors of the City and to integrate a variety of art into the development of eligible City projects, as expressed in the Public Arts Master Plan.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 604                       | \$ 2,013                     | \$ 1,532                       | \$ 2,022                                 | \$ 9                            |
| Operations & maintenance                | 16,053                       | 17,000                       | 19,200                         | 19,950                                   | 2,950                           |
| Services & other                        | 4,192                        | 5,950                        | 4,480                          | 5,950                                    | -                               |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 20,849</b>             | <b>\$ 24,963</b>             | <b>\$ 25,212</b>               | <b>\$ 27,922</b>                         | <b>\$ 2,959</b>                 |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this program    |                              |                              |                                |  |                                 |
| <b>TOTAL</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# ADMINISTRATION DEPARTMENT CITY SECRETARY DIVISION (100-10-103)

**DIVISION DESCRIPTION:**

The Administration Department's City Secretary Division consists of the City Secretary and an Assistant City Secretary/Records Management Coordinator. The purpose of the City Secretary Division is to support the City Council, boards, commissions, committees and City Manager by safeguarding the records management process, enhancing access to municipal records, overseeing the election process, and providing daily assistance to internal and external stakeholders.

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 245,595                   | \$ 250,278                   | \$ 260,440                     | \$ 252,257                               | \$ 1,979                        |
| Operations & maintenance         | 951                          | 1,000                        | 1,000                          | 1,000                                    | -                               |
| Services & other                 | 59,562                       | 98,027                       | 99,578                         | 91,538                                   | (6,489)                         |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 306,108</b>            | <b>\$ 349,305</b>            | <b>\$ 361,018</b>              | <b>\$ 344,795</b>                        | <b>\$ (4,510)</b>               |

## LOCAL GOVERNMENT CODE SECTION 140.0045 STATEMENT

| <b>EXPENDITURES:</b>           | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Newspaper Publications         | \$ 15,567                    | \$ 14,750                    | \$ 14,750                      | \$ 14,750                                | \$ -                            |
| Lobbyist/Legislative Influence | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| City Secretary            | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Assistant City Secretary  | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| <b>TOTAL</b>              | <b>2.00</b>                  | <b>2.00</b>                  | <b>2.00</b>                    | <b>2.00</b>                              | <b>-</b>                        |

# ADMINISTRATION DEPARTMENT COMMUNICATIONS DIVISION (100-10-104)

***DIVISION DESCRIPTION:***

The Administration Department's Communications Division consists of the Communication and Public Engagement Manager and the Digital Communications Specialist. The purpose of the Communications Division is to lead the organization's citizen engagement efforts and dissemination of information to the public, as well as to maintain and strengthen the city's positive public image.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|---|-------------------|-------------------|-------------------|-----------------------|----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services                      | \$ 221,701        | \$ 229,318        | \$ 230,107        | \$ 240,204            | \$ 10,886            |
| Operations & maintenance                | 120               | 300               | 300               | 300                   | -                    |
| Services & other                        | 71,224            | 86,569            | 87,356            | 101,723               | 15,154               |
| Capital outlay                          | -                 | -                 | -                 | -                     | -                    |
| <b>TOTAL</b>                            | <b>\$ 293,046</b> | <b>\$ 316,187</b> | <b>\$ 317,763</b> | <b>\$ 342,227</b>     | <b>\$ 26,040</b>     |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b>          | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|---|-------------------|-------------------|-------------------|-----------------------|----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Communication & Public Engagement Manager | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Digital Communications Specialist         | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| <b>TOTAL</b>                              | <b>2.00</b>       | <b>2.00</b>       | <b>2.00</b>       | <b>2.00</b>           | <b>-</b>             |

# ADMINISTRATION DEPARTMENT COMMUNITY SERVICES DIVISION (100-10-105)

***DIVISION DESCRIPTION:***

The City recognizes the value of events, activities, and services that benefit the Keller community. The purpose of the Community Services Division is to provide a methodology whereby City resources allocated for the purpose of supporting community events and activities can be evaluated on an annual basis and reviewed, itemized, and apportioned at the discretion of the City Council.

## EXPENDITURE SUMMARY

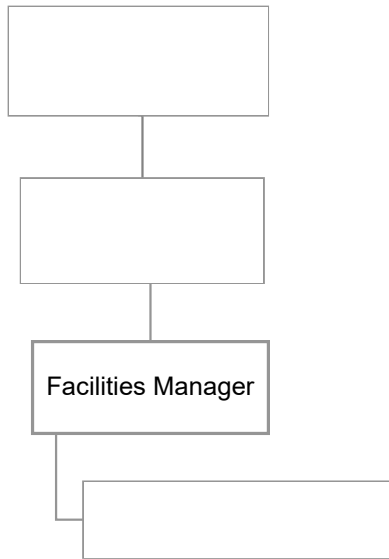
| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 125                       | \$ 22,984                    | \$ 2,409                       | \$ 23,094                                | \$ 110                          |
| Operations & maintenance                | -                            | -                            | -                              | -  | -                               |
| Services & other                        | 115,869                      | 119,368                      | 119,368                        | 125,745                                  | 6,377                           |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 115,994</b>            | <b>\$ 142,352</b>            | <b>\$ 121,777</b>              | <b>\$ 148,839</b>                        | <b>\$ 6,487</b>                 |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this program    | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# TOWN HALL OPERATIONS



# TOWN HALL OPERATIONS

## TOWN HALL OPERATIONS (100-11-111)

**DEPARTMENT DESCRIPTION:**

The Administration Department's Operations Division consists of the Facilities Manager, 2-Building Maintenance Technicians, and a contracted Janitor. The Facilities Department provides facility maintenance service and assistance to the following facilities; Town Hall, Police, Jail, Animal Adoption Center, Municipal Service Center, Fire Stations 1, 2, and 3, Senior Activities Center, Library and the Friends of the Library. The Facilities Department assists in the general oversight of the facility maintenance, including contracts and billing invoices, all general repairs and service, HVAC systems, generators, elevators, electrical, plumbing and lighting along with the overall building operations, developing and implementing the department budget, room and meeting requests, art show set-ups, door and security system operations, voting set-ups and room placement requests and any and all other maintenance requests. The purpose of the department is to ensure the facilities are being maintained and cared for through efficient and effective preventative maintenance practices.

**DEPARTMENT GOALS:**

1. Manage and provide for day maintenance of the designated facilities. Provide occasional facility maintenance support to the following buildings; Friends of the Library and City owned properties.
2. Continue to monitor building energy consumption and recommend changes to improve overall energy efficiency and conservation within the cities facilities.
3. Maintain routine preventive maintenance of heating, ventilation, air conditioning (HVAC), and emergency generators. Ensure equipment is adequately covered under warranty or annual maintenance contracts. Perform maintenance and repair of HVAC systems needed to augment maintenance contracts and minimize repair expenses.
4. Provide routine preventive maintenance, repair, and overall support for electrical, emergency generators, plumbing, roof, fire alarm, clock tower, elevators door security, backflow devices, water heaters, and whatever else that may need to have preventive maintenance.
5. Inspect and perform minor painting, carpentry, door maintenance, and lighting system maintenance within each building.
6. Review and recommend annual service and warranty contracts for designated facilities.
7. Manage monthly art show set-up and take down, assist with annual art programs, and coordinate set-up for many events and activities.
8. Coordinate and setup conference rooms and Town Hall for meetings, training, voting, and special events.
9. Daily monitoring of facilities computerized building automation equipment. Manage door and HVAC schedules to accommodate meetings and conference room schedules.
10. Manage janitorial service contract, HVAC preventative maintenance contract, fire alarm/sprinkler system contract, generator contract, elevator contract, backflow prevention inspections, plant contract, floor and window cleaning contract, clock tower preventative maintenance contract, and all facilities.

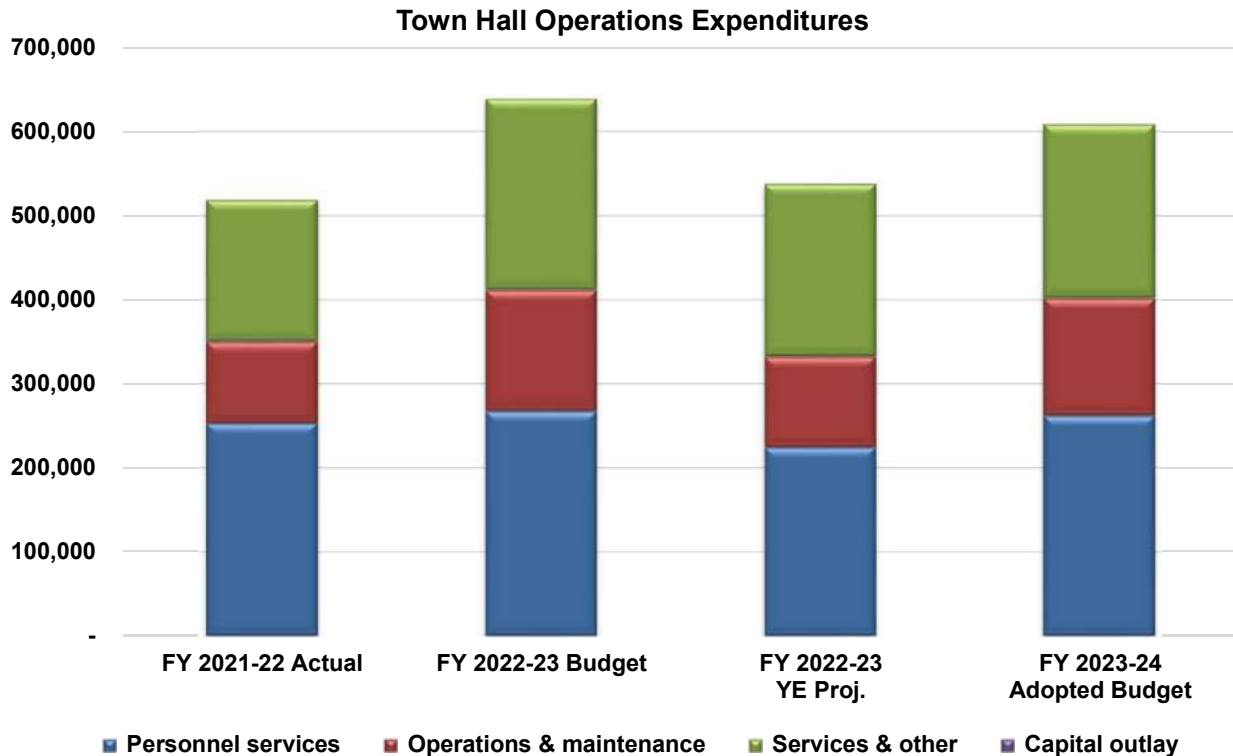
**SERVICE LEVEL ANALYSIS:**

| <b>SERVICES PROVIDED</b>          | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|-----------------------------------|------------------------------|------------------------------|--------------------------------|--|
| Square Footage Maintained:        | 223,000                      | 221,000                      | 223,000                        | 221,000                                  |
| HVAC's                            | 65                           | 67                           | 65                             | 63                                       |
| HVAC Systems                      | 12                           | 5                            | 12                             | 11                                       |
| Electrical & Plumbing Systems     | 12                           | 11                           | 12                             | 11                                       |
| Elevators                         | 2                            | 2                            | 2                              | 2  |
| Fire & Sprinkler Systems          | 9                            | 9                            | 9                              | 9  |
| Generators                        | 7                            | 7                            | 7                              | 7  |
| Facility Inspections              | 12                           | 11                           | 12                             | 11                                       |
| Special events supported          | 30+                          | 30+                          | 30+                            | 30+                                      |
| Contracts Supported by Facilities | 11                           | 11                           | 11                             | 11                                       |

# TOWN HALL OPERATIONS

## EXPENDITURE SUMMARY

| <i>EXPENDITURES BY CATEGORY:</i> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services               | \$ 252,856           | \$ 267,419           | \$ 224,341             | \$ 262,388                      | \$ (5,031)              |
| Operations & maintenance         | 97,372               | 144,100              | 107,970                | 139,500                         | (4,600)                 |
| Services & other                 | 168,444              | 227,949              | 205,863                | 206,915                         | (21,034)                |
| Capital outlay                   | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                     | <b>\$ 518,672</b>    | <b>\$ 639,468</b>    | <b>\$ 538,174</b>      | <b>\$ 608,803</b>               | <b>\$ (30,665)</b>      |

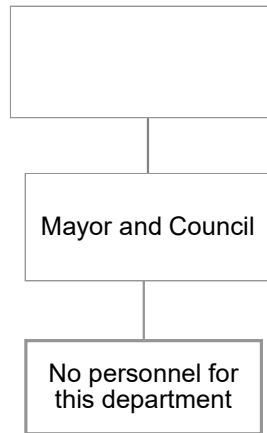


## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <i>BY POSITION TITLE:</i>   | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|-----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Facilities Manager          | 1.00                 | 1.00                 | 1.00                   | 1.00                            | -                       |
| Facility Maintenance Worker | 2.00                 | 2.00                 | 2.00                   | 2.00                            | -                       |
| <b>TOTAL</b>                | <b>3.00</b>          | <b>3.00</b>          | <b>3.00</b>            | <b>3.00</b>                     | <b>-</b>                |

# MAYOR AND COUNCIL



# MAYOR & CITY COUNCIL

## MAYOR & CITY COUNCIL (100-12-121)

### **DEPARTMENT DESCRIPTION:**

The mission of the Mayor and City Council is to create a strategic framework of goals and priorities within the budget that allow the City Manager and city staff to successfully execute the City of Keller's vision, mission, and values. The City of Keller is a Home Rule Municipality with a Council-Manager form of government operating under a Home Rule Charter adopted April 3, 1982, and most recently revised and adopted November 2, 2010. Under the provisions of the City Charter and subject only to the limitations imposed by the Texas Constitution, state law and the City Charter, the Keller City Council is responsible for enacting local legislation, adopting the City's annual operating budget and setting local policies. The Keller City Council includes a mayor and six council members, all elected at-large for staggered, three year terms.

### **City Council Goals/Accomplishments**

#### **1. Elevate family life**

- \* Establish Keller Sports Park (KSP) as a premier destination
- \* Expand and maintain the city's trail system to provide continuous connectivity of the park system
- \* Continue to invest in excellent public safety services
- \* Create family-centric environments
- \* Continue supporting quality of life through excellent events and festivals
- Strengthen youth programs in partnership with schools and youth organizations

#### **2. Attract vibrant development**

- \* Maintain momentum of Old Town Keller by supporting organic growth consistent with Council's vision for the area
- \* Identify and attract potential development projects
- \* Attract experiential businesses to Keller, including sit-down restaurants
- \* Continue improving primary commercial corridors
- \* Review and update the incentive policy to promote economic development

#### **3. Demonstrate fiscal discipline**

- \* Maintain conservative budgets that prioritize spending where it matters most
- \* Strive to ensure Keller's taxpayers do not pay more city tax dollars on a year-to-year basis
- \* Protect taxpayers' interests

#### **4. Improve & maintain sound infrastructure**

- \* Expand the sidewalk and trail network
- \* Continue investment in street maintenance
- \* Develop and maintain comprehensive infrastructure plans emphasizing connectivity
- \* Leverage partnerships with the state, county, and private sector
- \* Continue to explore and implement reasonable water conservation measures to protect a sustainable water supply

#### **5. Put people first**

- \* Establish, measure and monitor high standards of customer service
- \* Establish clear performance expectations, allowing for flexibility, and hold ourselves accountable
- \* Recruit, recognize and reward quality city staff
- \* Identify and support partnerships that address the challenges of mental health

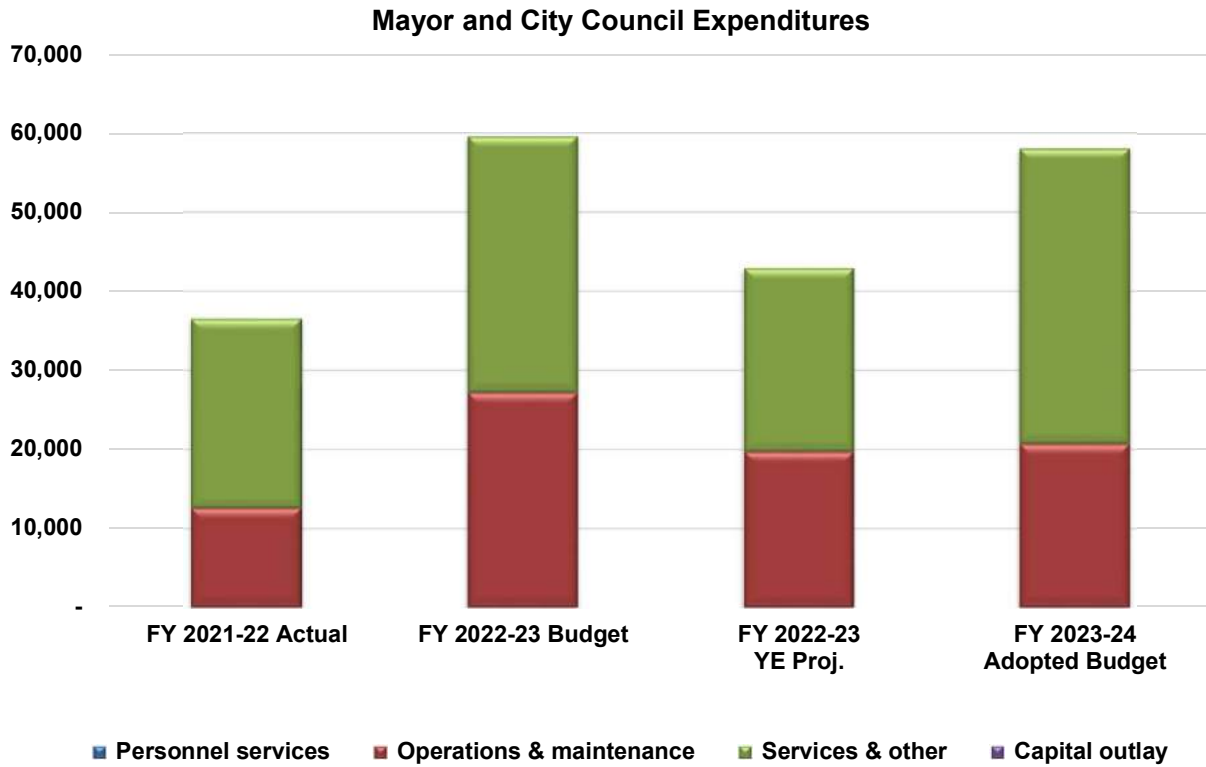
#### **6. Expand Citizen Engagement**

- \* Develop digital solutions to increase citizen access to information and programs
- \* Maintain and expand resident educational and engagement programs
- \* Identify and host in-person events that create opportunities for staff to connect with residents

# MAYOR & CITY COUNCIL

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance         | 12,598                       | 27,200                       | 19,750                         | 20,700                                   | (6,500)                         |
| Services & other                 | 23,968                       | 32,408                       | 23,238                         | 37,390                                   | 4,982                           |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 36,566</b>             | <b>\$ 59,608</b>             | <b>\$ 42,988</b>               | <b>\$ 58,090</b>                         | <b>\$ (1,518)</b>               |

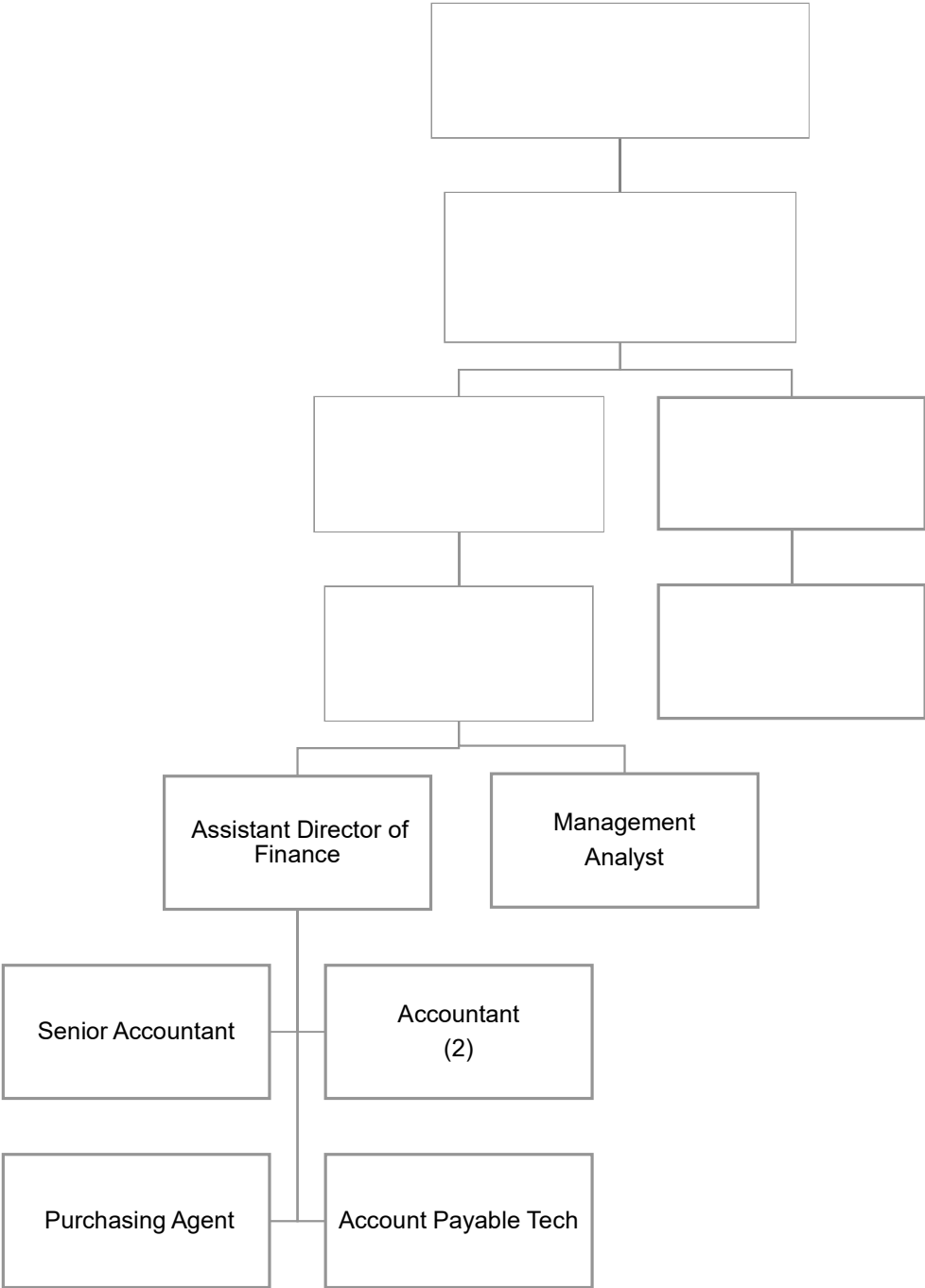


## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>      | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this division | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                   | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# FINANCE & ACCOUNTING DEPARTMENT



# FINANCE & ACCOUNTING DEPARTMENT

The Finance and Accounting Department is responsible for management of the City's financial assets and seeks to demonstrate fiscal discipline thru budgeting conservatively, following financial best practices from GASB and GFOA, and providing timely reports, including the annual audit. The Administration Division of the Finance & Accounting department is responsible for purchasing, accounting, payroll, accounts receivable, accounts payable, cash and investment management, capital financing, and customer service (utility billing) activities. The Tax Division of the Finance & Accounting Department is responsible for the assessment and collection of property and other special assessment taxes for the City.

**DEPARTMENT GOALS:**

1. Safeguard the City's assets by developing and/or complying with financial, investment and other related policies and procedures, and proper and timely recording of accounting transactions.
2. Ensure the City's financial accountability and responsible use of resources.
3. Maintain effective cash and investment management in order to realize a competitive rate of return, while protecting the City's safety of principal, in accordance with the City's Investment Policy and procedures.
4. Provide for the efficient and timely procurement of supplies, materials, equipment, and services for all City operations by working closely with vendors and other governmental entities to ensure that both the proper quantity and quality of materials and services are available.
5. Continue to strengthen internal control procedures by maintaining and updating formal financial management policies.
6. Provide timely and efficient assistance and information to citizens and City staff as requested.

**DEPARTMENT OBJECTIVES:**

1. Complete reporting requirements to continue receiving the "Certificate of Achievement for Excellence in Financial Reporting" from the Government Finance Officers Association for the Annual Comprehensive Financial Report for the 35th consecutive year (FY1989 – FY2023).
2. Complete reporting requirements to continue to receive the "Distinguished Budget Presentation Award" from the Government Finance Officers Association for the annual budget document for the 28th consecutive year (FY1996 – FY2024).
3. Maintain or strengthen the financial status of the City with outside sources, e.g. rating agencies, investors, and other governmental agencies by providing accurate and timely financial information.
4. Continue applying for Transparency Stars from the State Comptroller's office.
5. Continue collection and assessing contract with Tarrant County.
6. Ensure timely assessment and collection of the City's property taxes by working closely with the Tarrant Appraisal District and generating timely and accurate tax statements.
7. Support other City departments by providing property ownership information.
8. Ensure that all real and personal property located in the Keller TIRZ#2 which is properly recorded by the Tarrant Appraisal District.

**SERVICE LEVEL ANALYSIS:**

| <b>SERVICES PROVIDED</b>               | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|--|------------------------------|------------------------------|--------------------------------|--|
| <b>Accounting Activities:</b>          |                              |                              |                                |  |
| Accounts payable checks processed      | 6,663                        | 5,500                        | 6,131                          | 6,500                                    |
| Invoice Payments Processed             | 9,525                        | 8,000                        | 8,850                          | 8,500                                    |
| Journal entries processed              | 3,014                        | 3,500                        | 2,752                          | 3,500                                    |
| Payroll checks processed               | 8,646                        | 11,000                       | 9,273                          | 10,000                                   |
| Employee W-2's issued                  | 499                          | 550                          | 499                            | 550                                      |
| <b>Purchasing Activities:</b>          |                              |                              |                                |  |
| Total Purchase Orders Processed        | 318                          | 450                          | 450                            | 500                                      |
| Total Bids                             | 26                           | 25                           | 25                             | 25                                       |
| <b>Budgeting Activities:</b>           |                              |                              |                                |  |
| Number of budget amendments            | 1                            | 2                            | 2                              | 2  |
| <b>Investing/Banking Activities:</b>   |                              |                              |                                |  |
| Number of Quarterly Investment Reports | 4                            | 4                            | 4                              | 4  |

# FINANCE & ACCOUNTING DEPARTMENT

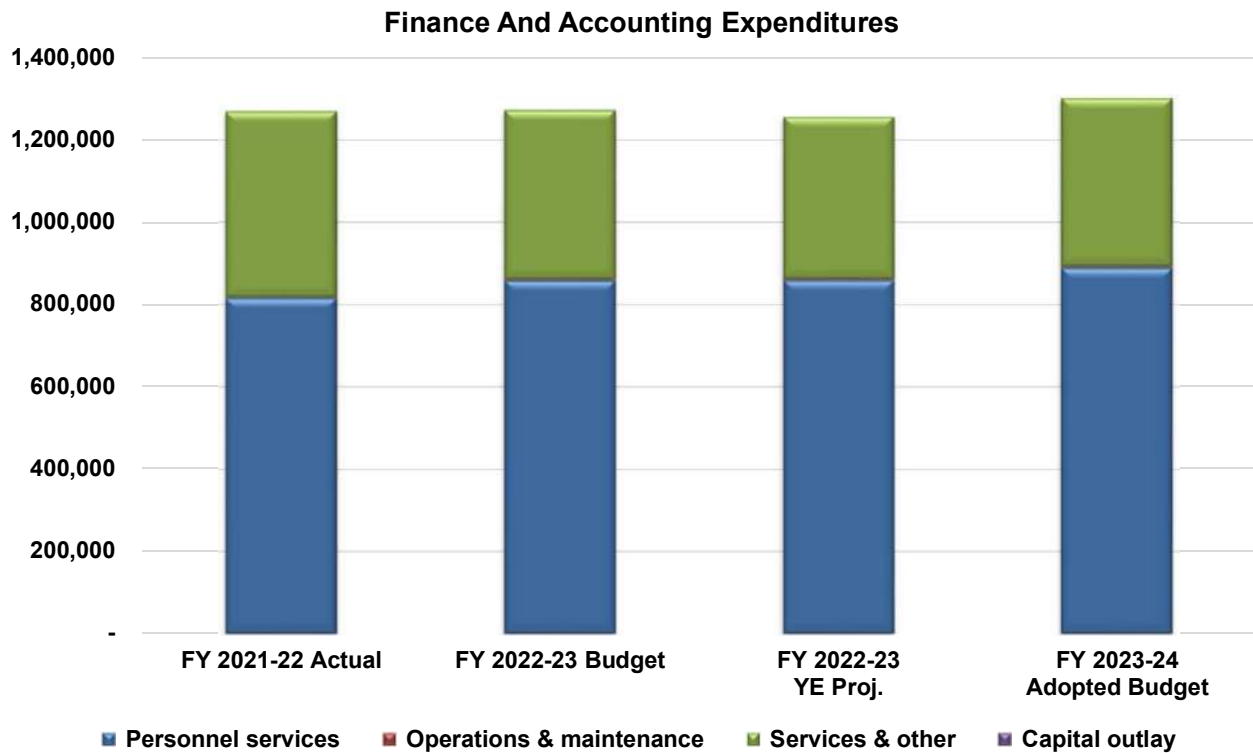
| PERFORMANCE INDICATORS   | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget |
|--|----------------------|----------------------|------------------------|---------------------------------|
| Accounting Activities:   |                      |                      |                        |                                 |
| Avg # of Days for bank reconciliation  | 70                   | 25                   | 50                     | 40                              |
| % of Voided checks to checks issued  | 0.32%                | <1%                  | 0.34%                  | <1%                             |
| Budgeting Activities:  |                      |                      |                        |                                 |
| General Fund Exp. Budget Vs. Actual %  | 2.75%                | 0.50%                | 4.58%                  | 0.50%                           |
| Investing/Banking Activities:  |                      |                      |                        |                                 |
| Avg Weighted Investment Yield to   | 0.91%                | 1.25%                | 3.44%                  | 1.50%                           |
| % of Funds invested long-term  | 44%                  | 40%                  | 36%                    | 40%                             |
| Percentage of taxes collected (services to be provided by the Tarrant County Tax Assessor/Collector) | 99.25%               | 99.25%               | 99.25%                 | 99.25%                          |
| Average market residential value   | \$447,816            | \$529,254            | \$529,254              | \$529,254                       |
| Average taxable residential value  | \$347,898            | \$387,603            | \$387,603              | \$387,603                       |
| Ratio of taxable to appraised value  | 78%                  | 73%                  | 73%                    | 73%                             |

# FINANCE & ACCOUNTING DEPARTMENT

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY DIVISION:</i></b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration                          | \$ 1,140,396         | \$ 1,134,300         | \$ 1,126,886           | \$ 1,162,726                    | \$ 28,426               |
| Tax                                     | 129,936              | 139,160              | 129,460                | 139,160                         | -                       |
| <b>TOTAL</b>                            | <b>\$ 1,270,332</b>  | <b>\$ 1,273,460</b>  | <b>\$ 1,256,346</b>    | <b>\$ 1,301,886</b>             | <b>\$ 28,426</b>        |

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services                      | \$ 816,279           | \$ 858,947           | \$ 859,686             | \$ 889,441                      | \$ 30,494               |
| Operations & maintenance                | 2,254                | 2,810                | 2,600                  | 2,800                           | (10)                    |
| Services & other                        | 451,799              | 411,703              | 394,060                | 409,645                         | (2,058)                 |
| Capital outlay                          | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                            | <b>\$ 1,270,332</b>  | <b>\$ 1,273,460</b>  | <b>\$ 1,256,346</b>    | <b>\$ 1,301,886</b>             | <b>\$ 28,426</b>        |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration                   | 8.00                 | 8.00                 | 8.00                   | 8.00                            | -                       |
| Tax                              | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                     | <b>8.00</b>          | <b>8.00</b>          | <b>8.00</b>            | <b>8.00</b>                     | <b>-</b>                |

# FINANCE & ACCOUNTING DEPARTMENT ADMINISTRATION DIVISION (100-13-131)

***DIVISION DESCRIPTION:***

The Administration Division is responsible for oversight of purchasing, accounting, payroll, accounts receivable, accounts payable, cash and investment management, and capital financing. The department also provides financial services for the Keller Development Corporation (KDC) and the Keller Crime Control Prevention District (KCCPD).

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 816,279                   | \$ 858,947                   | \$ 859,686                     | \$ 889,441                               | \$ 30,494                       |
| Operations & maintenance                | 2,254                        | 2,810                        | 2,600                          | 2,800                                    | (10)                            |
| Services & other                        | 321,863                      | 272,543                      | 264,600                        | 270,485                                  | (2,058)                         |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 1,140,396</b>          | <b>\$ 1,134,300</b>          | <b>\$ 1,126,886</b>            | <b>\$ 1,162,726</b>                      | <b>\$ 28,426</b>                |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b>    | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-------------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Director of Administrative Services | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Assistant Director of Finance       | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Management Analyst                  | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Purchasing Agent                    | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Senior Accountant                   | -                            | -                            | -                              | 1.00                                     | 1.00                            |
| Accountant                          | 3.00                         | 3.00                         | 3.00                           | 2.00                                     | (1.00)                          |
| Account Payable Technician          | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| <b>TOTAL</b>                        | <b>8.00</b>                  | <b>8.00</b>                  | <b>8.00</b>                    | <b>8.00</b>                              | <b>-</b>                        |

# FINANCE & ACCOUNTING DEPARTMENT

## TAX DIVISION (100-13-139)

***DIVISION DESCRIPTION:***

The Tax Division of the Finance & Accounting Department is responsible for the assessment and collection of property and other special assessment taxes for the City. Property appraisal is the responsibility of the Tarrant Appraisal District. Effective October 1999, the Tarrant County Tax Assessor/Collector began assessing and collecting property taxes for the City of Keller. The Tarrant County Tax Assessor/Collector also assesses and collects property taxes for all other taxing units within the City of Keller.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance                | -                            | -                            | -                              | -  | -                               |
| Services & other                        | 129,936                      | 139,160                      | 129,460                        | 139,160                                  | -                               |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 129,936</b>            | <b>\$ 139,160</b>            | <b>\$ 129,460</b>              | <b>\$ 139,160</b>                        | <b>\$ -</b>                     |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this division   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# MUNICIPAL COURT



# MUNICIPAL COURT

## MUNICIPAL COURT (100-16-161)

### ***DEPARTMENT DESCRIPTION:***

The Colleyville-Keller Regional Municipal Court provides the City with enforcement of Class C misdemeanor criminal laws and ordinance offenses occurring within the City limits. The Regional Municipal Court is operated through an interlocal agreement with the City of Colleyville. The Court is also responsible for maintaining accurate records of all cases, including arrest records, bond records, formal complaints, citation dispositions, school attendance offenses, state reporting, court costs, docket records, trial proceedings, refunds, forfeitures and transfer of funds for arrests of higher charges. The Regional Municipal Court processes and distributes all money collected in the jail for the City of Keller, Southlake, Colleyville and Westlake. The Regional Municipal Court is responsible for staying current with the changes of procedures and court costs that are submitted to the state with each State Legislature revision.

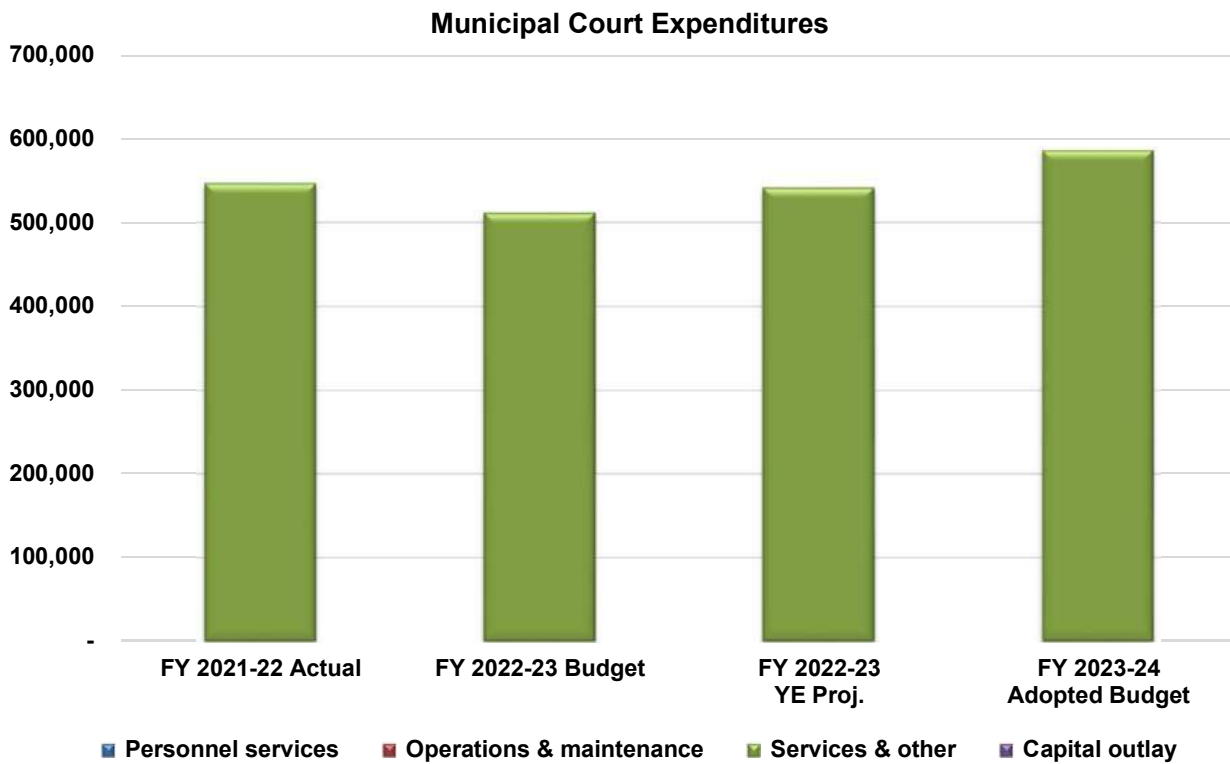
### ***DEPARTMENT GOALS:***

1. Maintain Court of Record operations in accordance with state laws, legislative updates and legal procedures.
2. Continue to utilize the teen court program with all options available designed to increase public awareness. Continue the ongoing success this program offers the community.
3. Maintain and continually update the Colleyville-Keller Regional Municipal Court Policy and Procedures manual.
4. Manage the juvenile process of required conditions of certain offenses committed by juveniles and minors such as tobacco, drug and alcohol awareness courses, mandatory community service and mandatory court appearances before the Judge.
5. Conduct all transactions with citizens in a professional manner with contact concern for quality customer service.

# MUNICIPAL COURT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance         | -                            | -                            | -                              | -  | -                               |
| Services & other                 | 547,366                      | 512,168                      | 542,168                        | 586,763                                  | 74,595                          |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 547,366</b>            | <b>\$ 512,168</b>            | <b>\$ 542,168</b>              | <b>\$ 586,763</b>                        | <b>\$ 74,595</b>                |

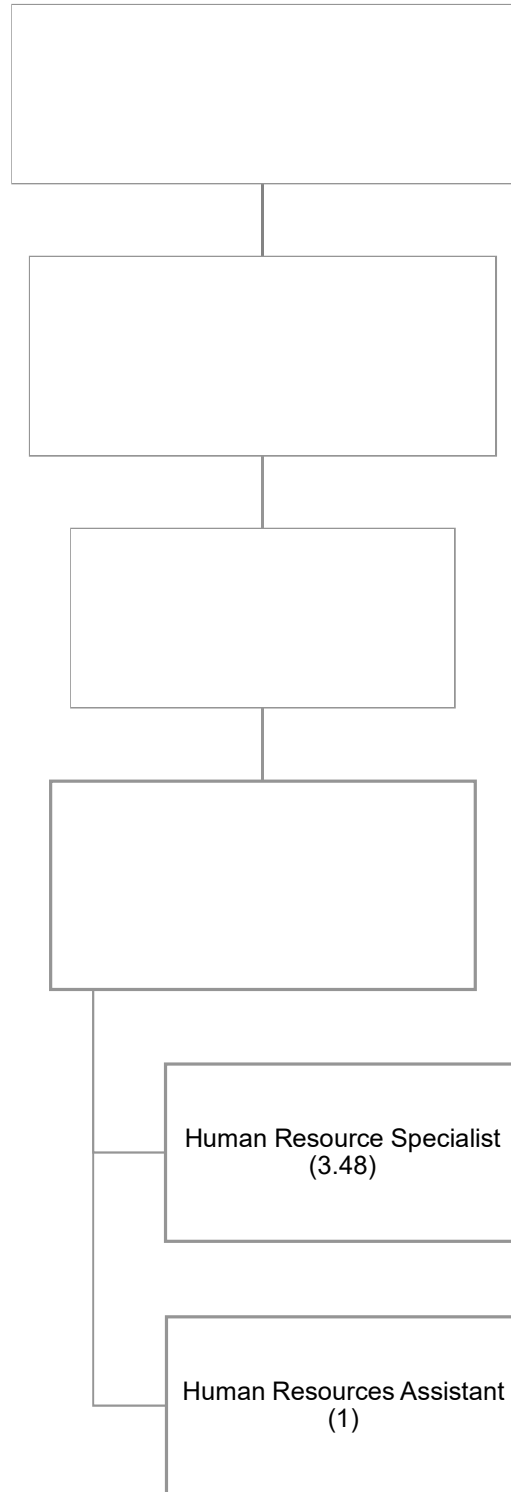


## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>      | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this division | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                   | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# HUMAN RESOURCES DEPARTMENT



# HUMAN RESOURCES DEPARTMENT

## HUMAN RESOURCES DEPARTMENT (100-17-171)

**DEPARTMENT DESCRIPTION:**

The Human Resources & Risk Management Department is responsible for maintaining the integrity of the workforce and risk management-related activities of the City. It is designed to balance the concerns and operational activities of both the City, as the employer, and the employees. As an internal business partner, the department engages in good stewardship through contractual and fiscal responsibilities, and provides direction regarding all related employment practices and benefits. The Human Resources & Risk Management Department directs and oversees the development, implementation, and oversight of organizational benefits, workforce development, policies, wage, risk management, compliance strategies, and budgetary preparation of related costs.

**DEPARTMENT GOALS :**

1. Enhance Safety Program.
2. Review Employee Handbook (personnel policies) and make recommendations for revision(s).
3. Implement new wellness initiatives.
4. Implement Succession Planning Program.

**SERVICE LEVEL ANALYSIS:**

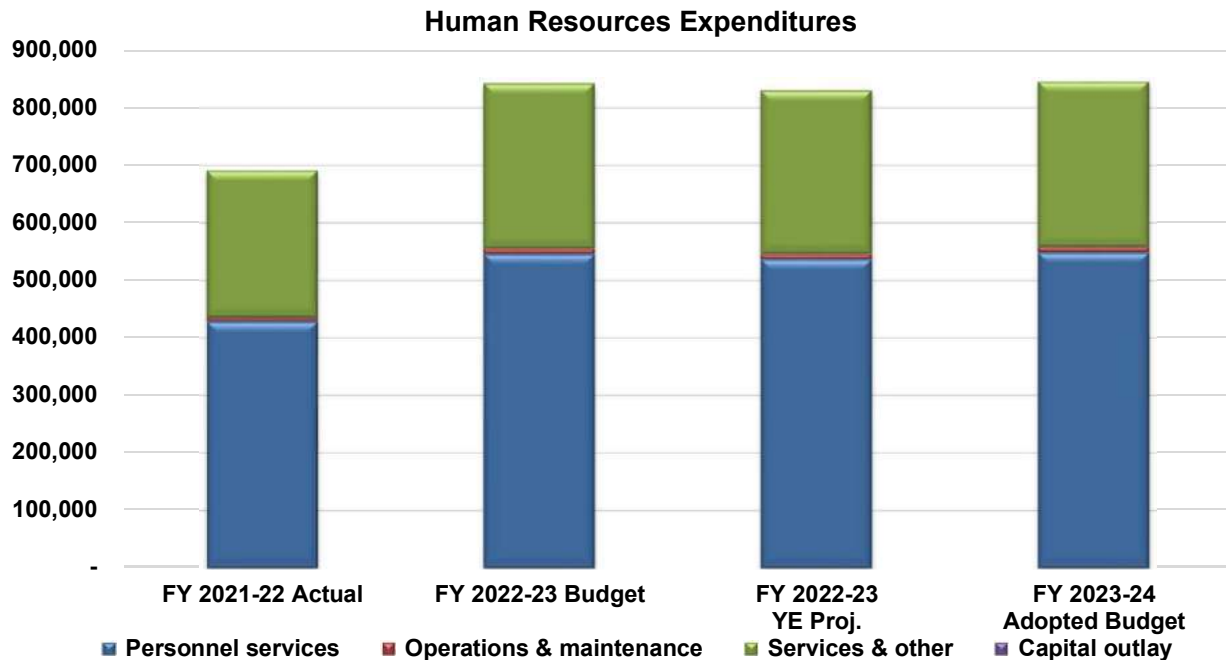
| <b>SERVICES PROVIDED</b>                    | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|---|------------------------------|------------------------------|--------------------------------|--|
| <u>Employee Attrition:</u>                  |                              |                              |                                |  |
| Turnover (%)                                | 16%                          | 14%                          | 16%                            | 16%                                      |
| Average Tenure of Employees (Years)         | New                          | New                          | 9.70                           | 9  |
| <u>Recruitment</u>                          |                              |                              |                                |  |
| Employees Hired                             | 191                          | New                          | 160                            | 150                                      |
| Promotions/Transfers                        | New                          | New                          | 25                             | 20                                       |
| Applications Received (#)                   | 1,506                        | 1400                         | 3,000                          | 3000                                     |
| Time to Fill Vacant Postions (Days)         | New                          | New                          | New                            | 45                                       |
| <u>Risk Management:</u>                     |                              |                              |                                |  |
| Workers' Comp Claims (#)                    | 61                           | 20                           | 20                             | 20                                       |
| Medical/Pharmacy Loss (%)                   | 83%                          | New                          | 93%                            | 93%                                      |
| Employees Participating in Wellness Program | 39%                          | New                          | 60%                            | 100%                                     |

# HUMAN RESOURCES DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Administration                   | \$ 691,399                   | \$ 842,923                   | \$ 830,960                     | \$ 845,784                               | \$ 2,861                        |
| <b>TOTAL</b>                     | <b>\$ 691,399</b>            | <b>\$ 842,923</b>            | <b>\$ 830,960</b>              | <b>\$ 845,784</b>                        | <b>\$ 2,861</b>                 |

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 428,484                   | \$ 546,265                   | \$ 536,802                     | \$ 549,039                               | \$ 2,774                        |
| Operations & maintenance         | 6,586                        | 9,020                        | 9,520                          | 9,320                                    | 300                             |
| Services & other                 | 256,329                      | 287,638                      | 284,638                        | 287,425                                  | (213)                           |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 691,399</b>            | <b>\$ 842,923</b>            | <b>\$ 830,960</b>              | <b>\$ 845,784</b>                        | <b>\$ 2,861</b>                 |

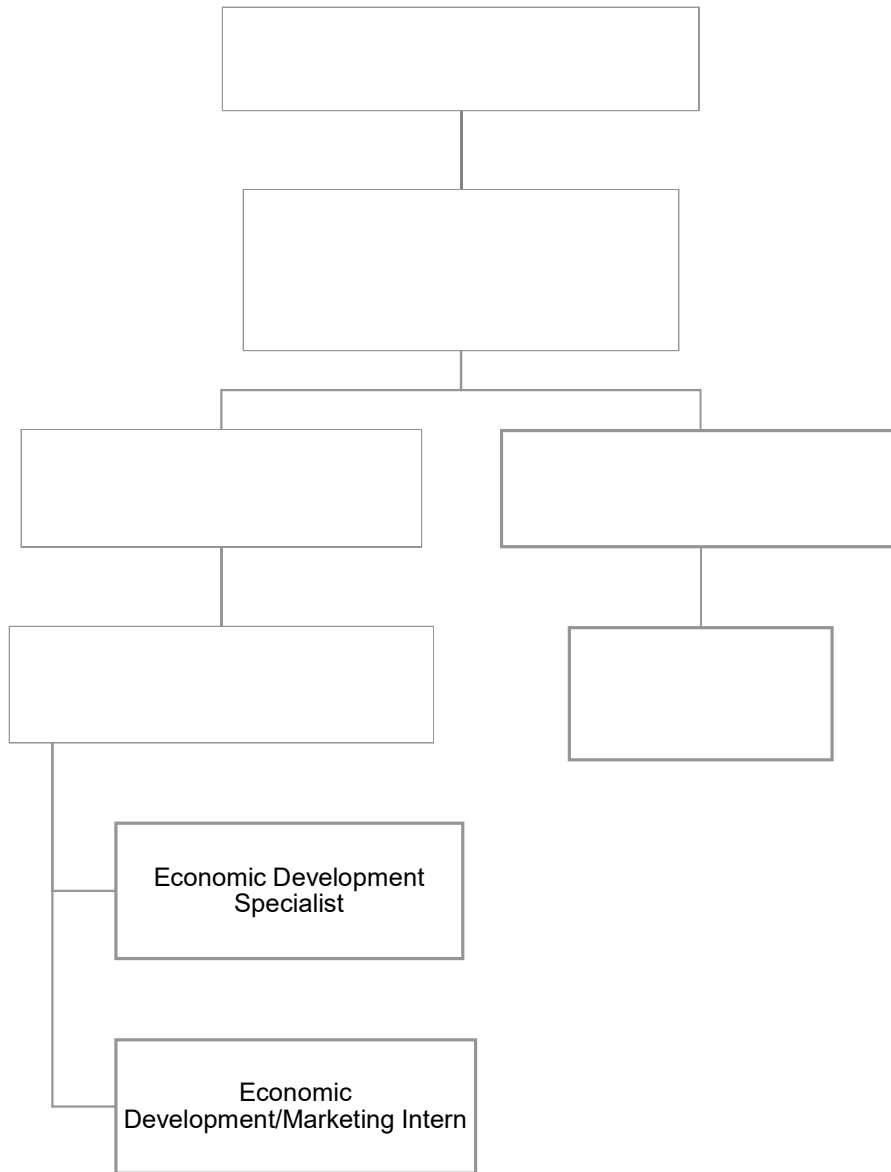


## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>   | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-----------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Director of Human Resources | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Human Resources Specialist  | 1.00                         | 1.00                         | 3.48                           | 3.48                                     | 2.48                            |
| Human Resources Generalist  | 3.00                         | 3.00                         | -                              | -  | (3.00)                          |
| HR Assistant                | -                            | -                            | 1.00                           | 1.00                                     | 1.00                            |
| Human Resources Coordinator | 0.48                         | 0.48                         | -                              | -  | (0.48)                          |
| <b>TOTAL</b>                | <b>5.48</b>                  | <b>5.48</b>                  | <b>5.48</b>                    | <b>5.48</b>                              | <b>-</b>                        |

# ECONOMIC DEVELOPMENT DEPARTMENT



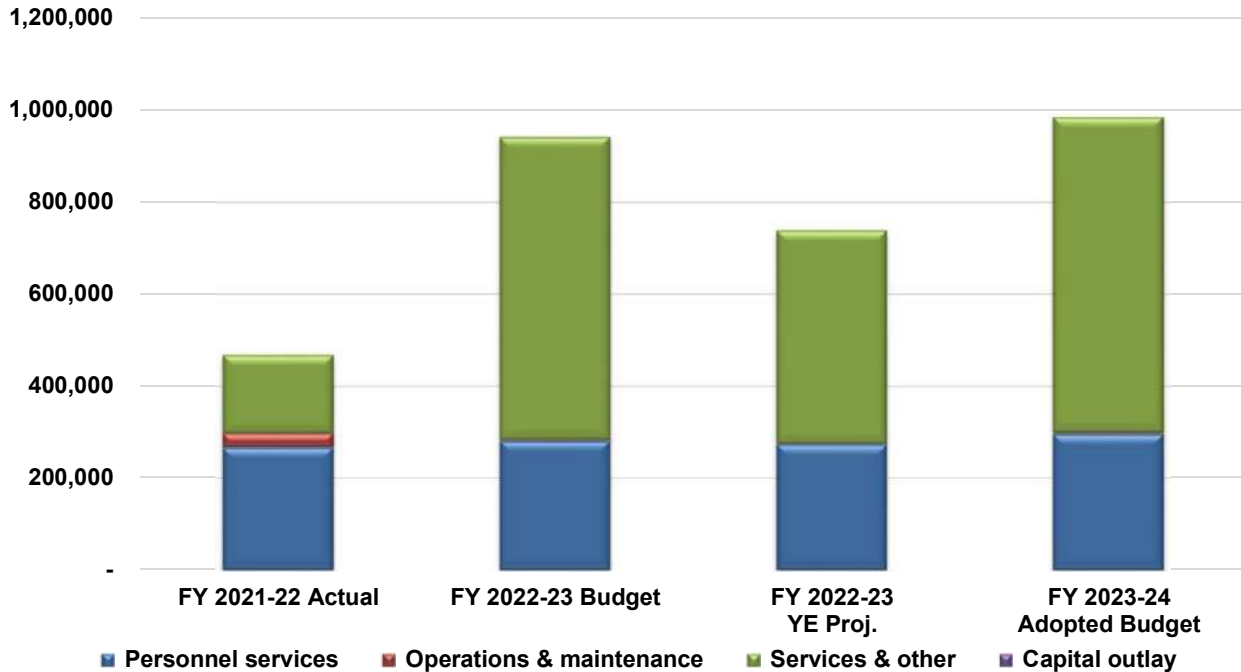
# ECONOMIC DEVELOPMENT DEPARTMENT

## EXPENDITURE SUMMARY

| <i>EXPENDITURES BY DIVISION:</i> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration                   | \$ 420,685           | \$ 514,090           | \$ 437,482             | \$ 576,285                      | \$ 62,195               |
| Economic Development Incentives  | 47,544               | 428,037              | 302,021                | 408,963                         | (19,074)                |
| <b>TOTAL</b>                     | <b>\$ 468,230</b>    | <b>\$ 942,127</b>    | <b>\$ 739,503</b>      | <b>\$ 985,248</b>               | <b>\$ 43,121</b>        |

| <i>EXPENDITURES BY CATEGORY:</i> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services               | \$ 266,431           | \$ 281,069           | \$ 273,376             | \$ 296,151                      | \$ 15,082               |
| Operations & maintenance         | 31,103               | 3,300                | 1,800                  | 3,300                           | -                       |
| Services & other                 | 170,695              | 657,758              | 464,327                | 685,797                         | 28,039                  |
| Capital outlay                   | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                     | <b>\$ 468,230</b>    | <b>\$ 942,127</b>    | <b>\$ 739,503</b>      | <b>\$ 985,248</b>               | <b>\$ 43,121</b>        |

### Economic Development Expenditures



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <i>BY DIVISION</i> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|--------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration     | 2.48                 | 2.48                 | 2.48                   | 2.48                            | -                       |
| <b>TOTAL</b>       | <b>2.48</b>          | <b>2.48</b>          | <b>2.48</b>            | <b>2.48</b>                     | <b>-</b>                |

# ECONOMIC DEVELOPMENT DEPARTMENT

## DEPARTMENT DESCRIPTION:

The Economic Development Department fosters sustainable economic growth opportunities for job creation and revenue enhancement through comprehensive business expansion, attraction, promotion and retention programs and services. The ultimate goal is to increase the commercial property tax base, maintain residents' property value and improve quality of life for all Keller residents. The Department will utilize the Economic Development Strategic Plan to assist the City of Keller in the following areas:

- Focus on attracting top-tier businesses
- Work to ensure the strength and sustainability of existing businesses
- Expand the commercial property tax base
- Enhance retail opportunities that will assist in the increase of the local sales and use tax
- Create job opportunities through the recruitment of large employers
- Encourage patronage from those living outside of Keller

## DEPARTMENT GOALS:

Attraction and Retention Activities:

1. Attract and retain quality commercial developments from a variety of target industries that maintain our residents' property value and improve their quality of life while ultimately increasing and/or expanding the retail, commercial and residential tax base.
2. Maintain regular contact with existing businesses through an active outreach program to identify and act on retention and expansion opportunities.
3. Oversee the Keep it in Keller (KIIC) program to promote and support local businesses. Continue ongoing shop-local campaign and maintain the [www.keepitinkeller.com](http://www.keepitinkeller.com) website that provides information for residents and visitors alike.
4. Pursue Accredited Economic Development Organization (AEDO) status.

## DEPARTMENT OBJECTIVES:

1. Identify key retail and restaurant entities to target with the aid of the Retail Coach and actively pursue locating them on key parcels in Keller.
2. Procure reservations for the Retail Live Austin, NTCAR, TEDC and IEDC annual events.
3. Establish a new BRE Program and partnership with the Keller Chamber of Commerce.
4. Pursue IEDC training for both the Director and Specialist.
5. Pursue at least six (6) business recruitment trips for unique regional and national commercial opportunities of target industries to locate to Keller.
6. Implement new Façade Improvement Grant Policy and marketing process.
7. Pursue CEcD Testing for Accreditation for Director.

## SERVICE LEVEL ANALYSIS:

| Performance Indicators          | FY 2021-22    | FY 2022-23    | FY 2022-23    | FY 2023-24     |
|---------------------------------|---------------|---------------|---------------|----------------|
|                                 | Actual        | Budget        | YE Proj.      | Adopted Budget |
| Net New Businesses              | 21            | 20            | 30            | 20             |
| Recruited Businesses Opened     | 6             | 3             | 2             | 3              |
| Retail Occupancy Average Rate** | 95%           | 95%           | 96%           | 96%            |
| Office Occupancy Average Rate** | 94%           | 92%           | 90%           | 90%            |
| Sales Tax Revenue               | \$ 17,573,303 | \$ 16,797,140 | \$ 18,092,689 | \$ 18,642,985  |

\*\* As indicated by third party consultant

# ECONOMIC DEVELOPMENT DEPARTMENT ADMINISTRATION DIVISION (100-14-141)

***DIVISION DESCRIPTION:***

Department staff tasked with business expansion, attraction, promotion, and retention activities following the guidelines outlined in the Economic Development Strategic Plan.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 266,431                   | \$ 281,069                   | \$ 273,376                     | \$ 296,151                               | \$ 15,082                       |
| Operations & maintenance                | 31,103                       | 3,300                        | 1,800                          | 3,300                                    | -                               |
| Services & other                        | 123,151                      | 229,721                      | 162,306                        | 276,834                                  | 47,113                          |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 420,685</b>            | <b>\$ 514,090</b>            | <b>\$ 437,482</b>              | <b>\$ 576,285</b>                        | <b>\$ 62,195</b>                |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Economic Development Director    | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Economic Development Specialist  | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Economic Development Intern      | 0.48                         | 0.48                         | 0.48                           | 0.48                                     | -                               |
| <b>TOTAL</b>                     | <b>2.48</b>                  | <b>2.48</b>                  | <b>2.48</b>                    | <b>2.48</b>                              | <b>-</b>                        |

# ECONOMIC DEVELOPMENT DEPARTMENT

## ECONOMIC DEVELOPMENT INCENTIVES (100-14-148)

***DIVISION DESCRIPTION:***

The Incentive division are resources allocated to attracting businesses and developers with a goal of stimulating economic growth, investment, job creation, and other positive outcomes within the city.

### EXPENDITURE SUMMARY

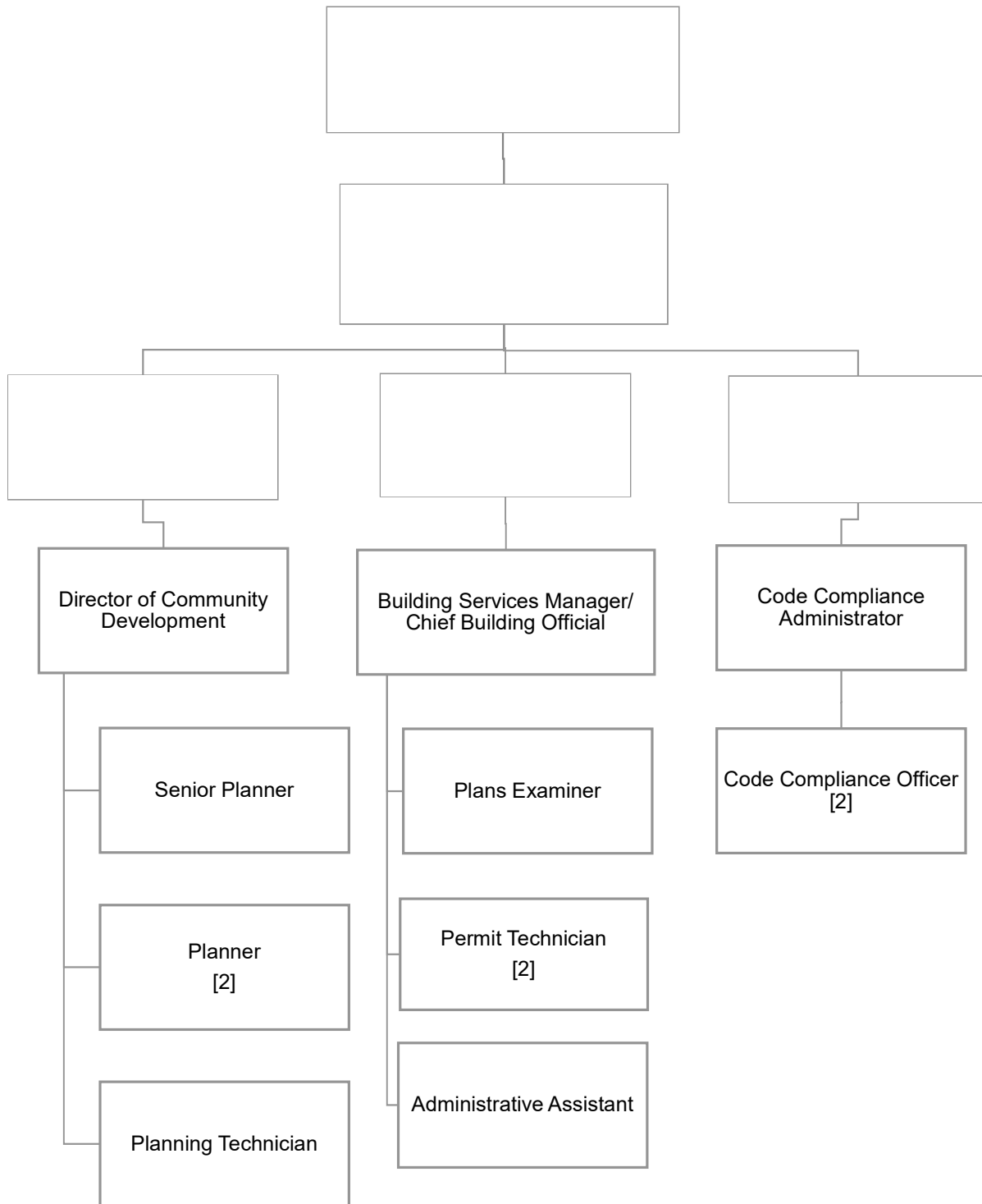
| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance                | -                            | -                            | -                              | -  | -                               |
| Services & other                        | 47,544                       | 428,037                      | 302,021                        | 408,963                                  | (19,074)                        |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 47,544</b>             | <b>\$ 428,037</b>            | <b>\$ 302,021</b>              | <b>\$ 408,963</b>                        | <b>\$ (19,074)</b>              |

### PERSONNEL SUMMARY

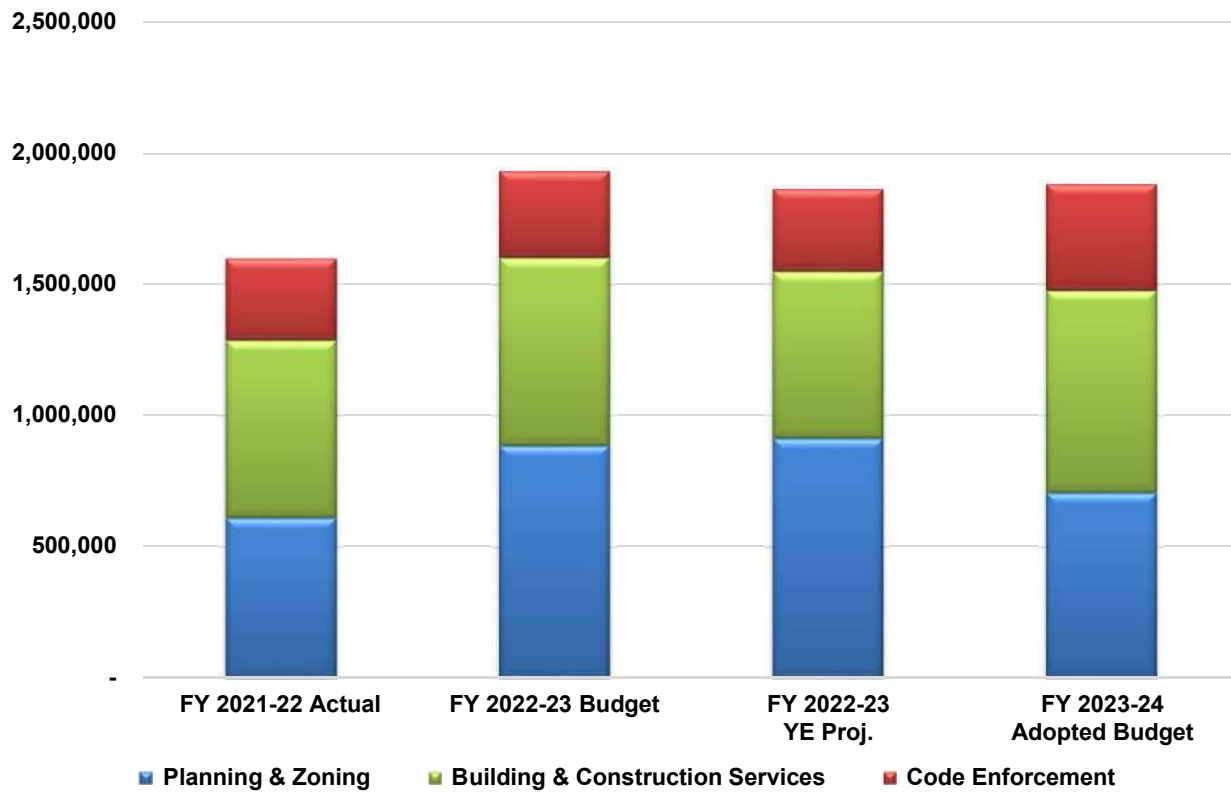
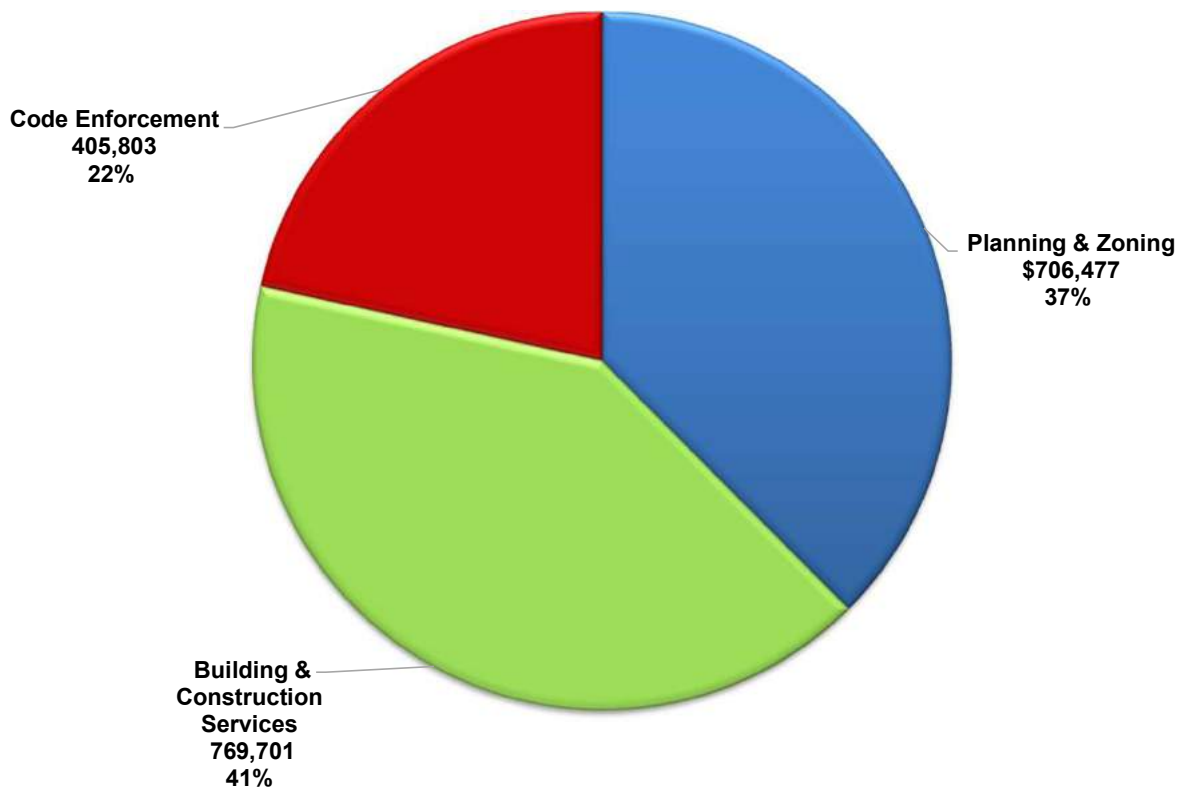
(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this division   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# COMMUNITY DEVELOPMENT DEPARTMENT



# COMMUNITY DEVELOPMENT

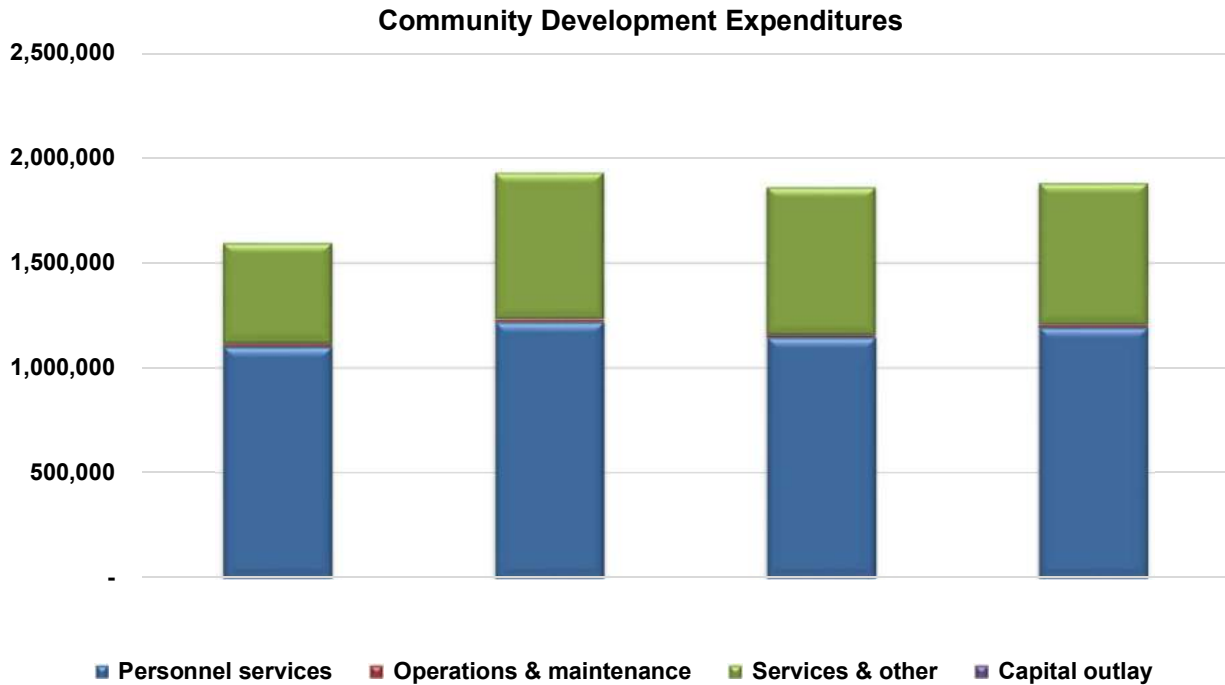


# COMMUNITY DEVELOPMENT DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Planning & Zoning                | \$ 609,583           | \$ 886,667           | \$ 913,018             | \$ 706,477                      | \$ (180,190)            |
| Building & Construction Services | 675,280              | 714,716              | 633,916                | 769,701                         | 54,985                  |
| Code Enforcement                 | 311,184              | 330,615              | 315,386                | 405,803                         | 75,188                  |
| <b>TOTAL</b>                     | <b>\$ 1,596,047</b>  | <b>\$ 1,931,998</b>  | <b>\$ 1,862,320</b>    | <b>\$ 1,881,981</b>             | <b>\$ (50,017)</b>      |

| <b>EXPENDITURES BY CATEGORY:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services               | \$ 1,101,051         | \$ 1,218,648         | \$ 1,144,723           | \$ 1,193,566                    | \$ (25,082)             |
| Operations & maintenance         | 12,554               | 12,713               | 9,605                  | 10,655                          | (2,058)                 |
| Services & other                 | 482,442              | 700,637              | 707,992                | 677,760                         | (22,877)                |
| Capital outlay                   | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                     | <b>\$ 1,596,047</b>  | <b>\$ 1,931,998</b>  | <b>\$ 1,862,320</b>    | <b>\$ 1,881,981</b>             | <b>\$ (50,017)</b>      |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY DIVISION</b>               | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Planning & Zoning                | 5.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Building & Construction Services | 5.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Code Enforcement                 | 3.00                 | 3.00                 | 3.00                   | 3.00                            | -                       |
| <b>TOTAL</b>                     | <b>13.00</b>         | <b>13.00</b>         | <b>13.00</b>           | <b>13.00</b>                    | <b>-</b>                |

# COMMUNITY DEVELOPMENT

**DEPARTMENT DESCRIPTION:**

The Community Development Department is responsible for all aspects of residential and commercial development, from planning and review, through to construction, in order to ensure compliance with City ordinances and related code requirements. Upon completion of a development project, the department is continually tasked with reviewing commercial and residential developments for code compliance in order to maximize the building and aesthetic qualities Keller's residents desire. The divisions therein are responsible for community planning, permitting, building inspections, and code compliance.

**DEPARTMENT GOALS:**

1. Recommend Code revisions and amendments when needed to be reflective of the Keller community and its values.
2. Update department-specific pages of the city website to make them less cumbersome and more customer friendly.
3. Complete implementation and execute rollout of new planning, permitting, and code enforcement software.
4. Facilitate and complete migration to digital plan reviews.
5. Develop standard operating procedures (SOP) and schedule for the development process.
6. Work with residents and property owners to bring code issues into voluntary compliance.

**DEPARTMENT OBJECTIVES:**

1. Review UDC sections that are confusing or problematic and amend as needed, including zoning-FLUP conflicts.
2. Collect data necessary to leverage new software to provide updated information, metrics, and an improved customer interface.
3. Reorganize the Frequently Asked Questions section of the City website to address the most common questions.
4. Conduct stakeholder meetings with contractors to avoid confusion and unnecessary permitting delays.
5. Develop and implement a Standard Operating Procedure for the Substandard Building ordinance.

**Service Level Analysis**

| Performance Indicators                                 | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24     |
|--|------------|------------|------------|----------------|
|  | Actual     | Budget     | YE Proj.   | Adopted Budget |
| Unified Development Code Amendments and New Ordinances | 7          | 10         | 8          | 8              |
| Development Review Committee Applicants                | 46         | 50         | 50         | 50             |
| New Commercial Permits                                 | 3          | 10         | 10         | 10             |
| New Single-Family Permits                              | 70         | 90         | 90         | 90             |
| % of Cases: One Notice                                 | 59.77%     | 68.11%     | 66.67%     | 70.00%         |
| % of Cases: 2+ Notices                                 | 30.39%     | 34.16%     | 26.11%     | 33.33%         |
| % of Cases Resulting in a Citation                     | 42.24%     | 1.08%      | 2.78%      | 1.11%          |

# COMMUNITY DEVELOPMENT PLANNING & ZONING DIVISION (100-20-201)

**DIVISION DESCRIPTION:**

The Community Development Department's Planning and Zoning Division is responsible for short- and long-term planning as well as facilitating, organizing, and directing the City's growth and development. The Division implements development policies in accordance with the City Council-directed goals and objectives and the adopted Unified Development Code. These efforts involve zoning, commercial development, residential subdivision plan review and the attendant processes: platting, planned developments, specific use permits, variances, and coordination of permit and impact fees. The Division provides project management and coordination among other development-related departments by managing the Development Review Committee and providing the primary City contact and coordination for property owners/developers and their construction projects. The Division is the liaison for the Planning and Zoning Commission and provides support to the Economic Development Board and the Zoning Board of Adjustments. Staff carries Commission recommendations to the City Council. Master planning (the Future Land Use Plan) and code amendments (the Unified Development Code) are coordinated by this Division through Commission and Council procedures.

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services               | \$ 472,296        | \$ 536,492        | \$ 528,988        | \$ 532,492            | \$ (4,000)           |
| Operations & maintenance         | 1,985             | 2,160             | 2,760             | 2,160                 | -                    |
| Services & other                 | 135,302           | 348,015           | 381,270           | 171,825               | (176,190)            |
| Capital outlay                   | -                 | -                 | -                 | -                     | -                    |
| <b>TOTAL</b>                     | <b>\$ 609,583</b> | <b>\$ 886,667</b> | <b>\$ 913,018</b> | <b>\$ 706,477</b>     | <b>\$ (180,190)</b>  |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>         | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|-----------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                                   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Director of Community Development | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Senior Planner                    | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Planner                           | 2.00              | 2.00              | 2.00              | 2.00                  | -                    |
| Planning Technician               | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| <b>TOTAL</b>                      | <b>5.00</b>       | <b>5.00</b>       | <b>5.00</b>       | <b>5.00</b>           | <b>-</b>             |

# COMMUNITY DEVELOPMENT

## BUILDING & CONSTRUCTION SERVICES DIVISION (100-20-204)

***DIVISION DESCRIPTION:***

The Building and Construction Services Division's primary responsibilities entail oversight of building plan review, pre-construction meetings, building permit issuance, construction inspections, and issuance of certificates of occupancy. The health and safety issues related to building integrity drive the Division's policies; support for development initiatives drives the Division's customer service focus. In addition to overseeing the issuance of a variety of permits from the trades (mechanical, plumbing, electrical) to residential homes and accessory structures to commercial multi-story buildings, the Division also adopts, enforces, and regularly updates the suite of International Building Codes and the corresponding sections of the City's Unified Development Code (UDC) as they apply to all construction-related efforts in the City.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 351,487                   | \$ 390,242                   | \$ 336,192                     | \$ 363,944                               | \$ (26,298)                     |
| Operations & maintenance                | 1,872                        | 3,945                        | 3,095                          | 3,945                                    | -                               |
| Services & other                        | 321,921                      | 320,529                      | 294,629                        | 401,812                                  | 81,283                          |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 675,280</b>            | <b>\$ 714,716</b>            | <b>\$ 633,916</b>              | <b>\$ 769,701</b>                        | <b>\$ 54,985</b>                |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Building Services Manager/CBO    | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Plans Examiner                   | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Administrative Assistant         | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Permit Technician                | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| <b>TOTAL</b>                     | <b>5.00</b>                  | <b>5.00</b>                  | <b>5.00</b>                    | <b>5.00</b>                              | <b>-</b>                        |

# COMMUNITY DEVELOPMENT CODE ENFORCEMENT DIVISION (100-20-208)

**DIVISION DESCRIPTION:**

The Code Enforcement Division's primary responsibilities entail oversight and compliance with the city's development codes and ordinances in order to maintain public health and safety, property values and attractive neighborhoods for residents and the greater community. Compliance activities include the encouragement of voluntary compliance by providing friendly interactions, constant communication and the development of timelines and schedules to bring properties into compliance in a way which is feasible for the citizen and considerate of the surrounding community.

## EXPENDITURE SUMMARY

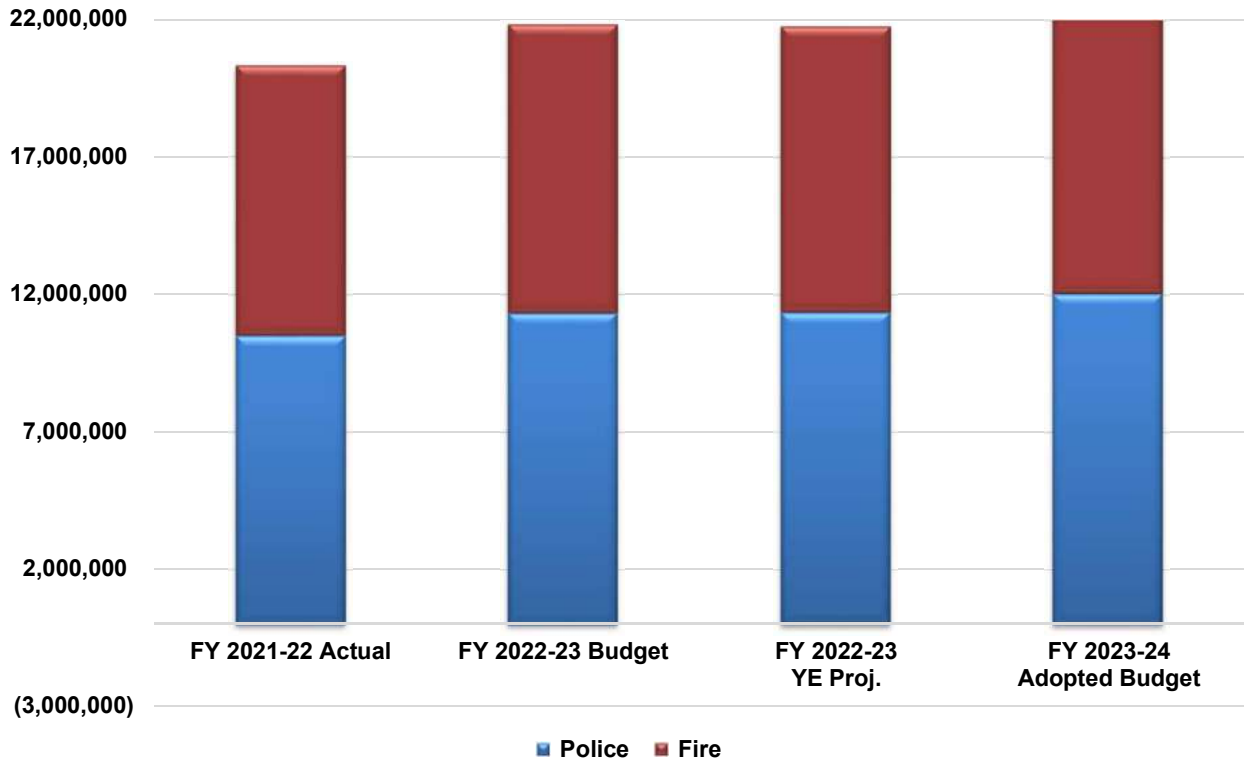
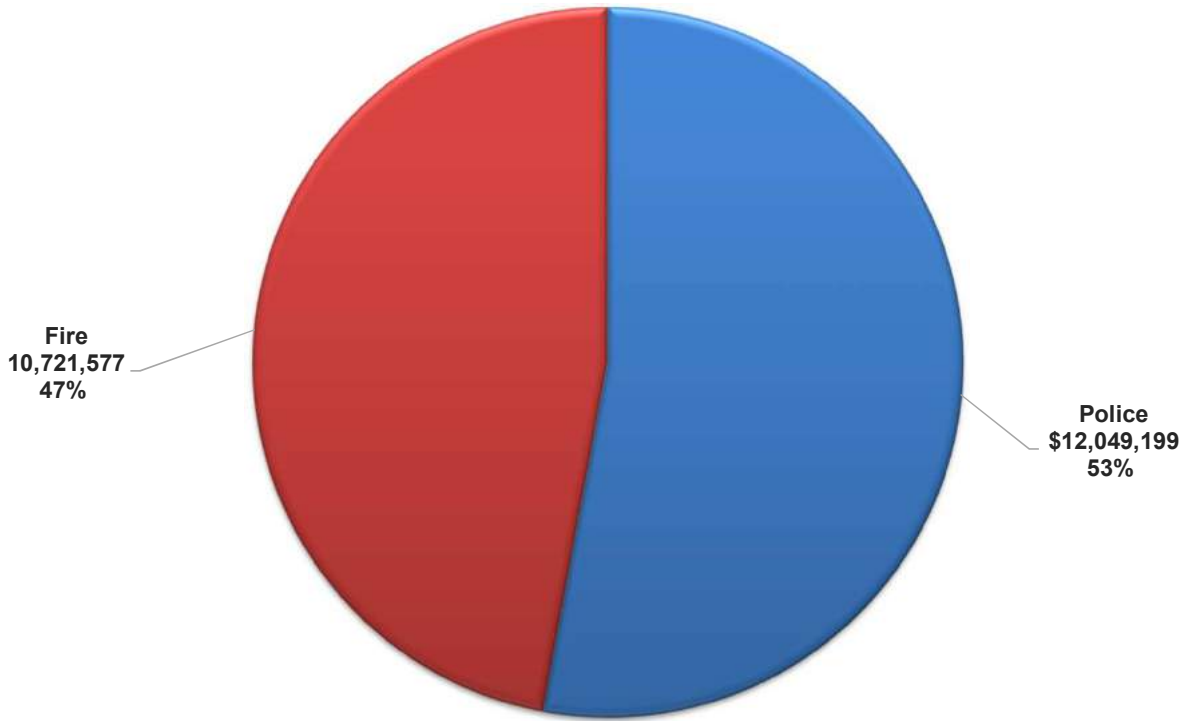
| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 277,268                   | \$ 291,914                   | \$ 279,543                     | \$ 297,130                               | \$ 5,216                        |
| Operations & maintenance         | 8,697                        | 6,608                        | 3,750                          | 4,550                                    | (2,058)                         |
| Services & other                 | 25,219                       | 32,093                       | 32,093                         | 104,123                                  | 72,030                          |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 311,184</b>            | <b>\$ 330,615</b>            | <b>\$ 315,386</b>              | <b>\$ 405,803</b>                        | <b>\$ 75,188</b>                |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>      | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Code Enforcement Administrator | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Code Compliance Officer        | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| <b>TOTAL</b>                   | <b>3.00</b>                  | <b>3.00</b>                  | <b>3.00</b>                    | <b>3.00</b>                              | <b>-</b>                        |

# PUBLIC SAFETY

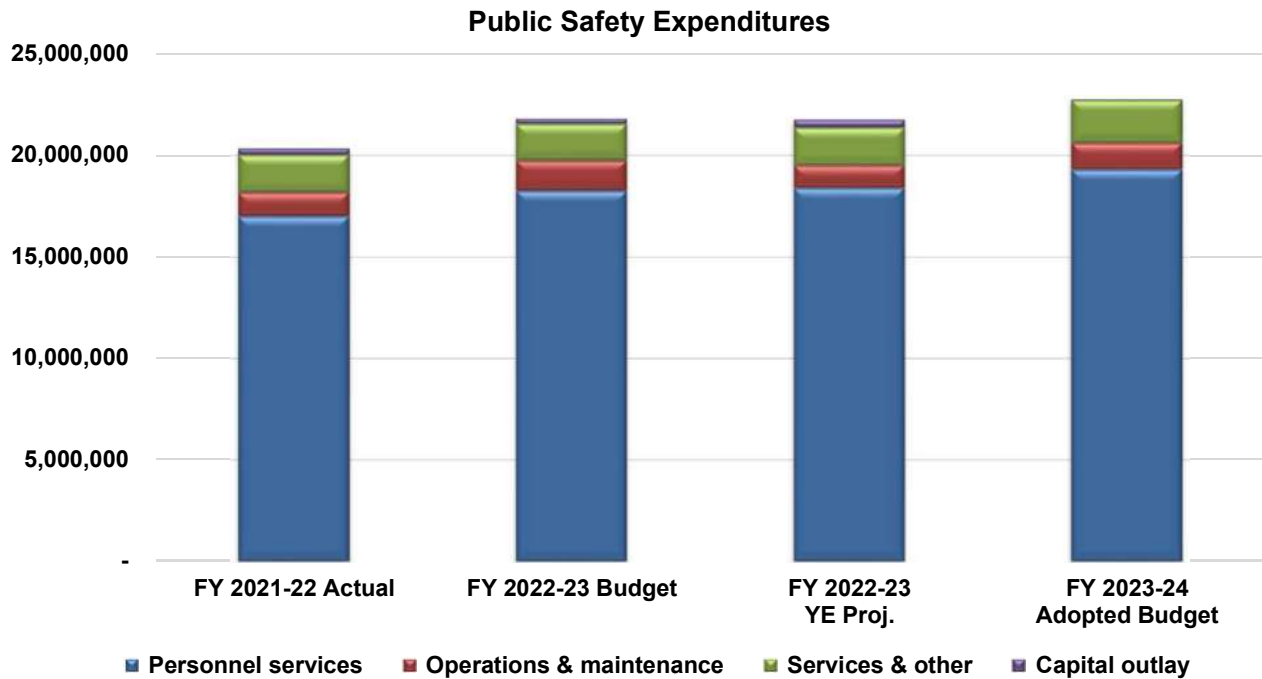


# PUBLIC SAFETY

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY DEPARTMENT:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Police                                    | \$ 10,503,026                | \$ 11,328,805                | \$ 11,350,655                  | \$ 12,049,199                            | \$ 720,394                      |
| Fire                                      | 9,827,367                    | 10,491,321                   | 10,408,565                     | 10,721,577                               | 230,256                         |
| <b>TOTAL</b>                              | <b>\$ 20,330,393</b>         | <b>\$ 21,820,126</b>         | <b>\$ 21,759,220</b>           | <b>\$ 22,770,776</b>                     | <b>\$ 950,650</b>               |

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 16,998,241                | \$ 18,255,133                | \$ 18,392,065                  | \$ 19,303,738                            | \$ 1,048,605                    |
| Operations & maintenance                | 1,171,466                    | 1,498,689                    | 1,124,875                      | 1,305,941                                | (192,748)                       |
| Services & other                        | 1,863,955                    | 1,789,086                    | 1,860,062                      | 2,113,497                                | 324,411                         |
| Capital outlay                          | 296,731                      | 277,218                      | 382,218                        | 47,600                                   | (229,618)                       |
| <b>TOTAL</b>                            | <b>\$ 20,330,393</b>         | <b>\$ 21,820,126</b>         | <b>\$ 21,759,220</b>           | <b>\$ 22,770,776</b>                     | <b>\$ 950,650</b>               |



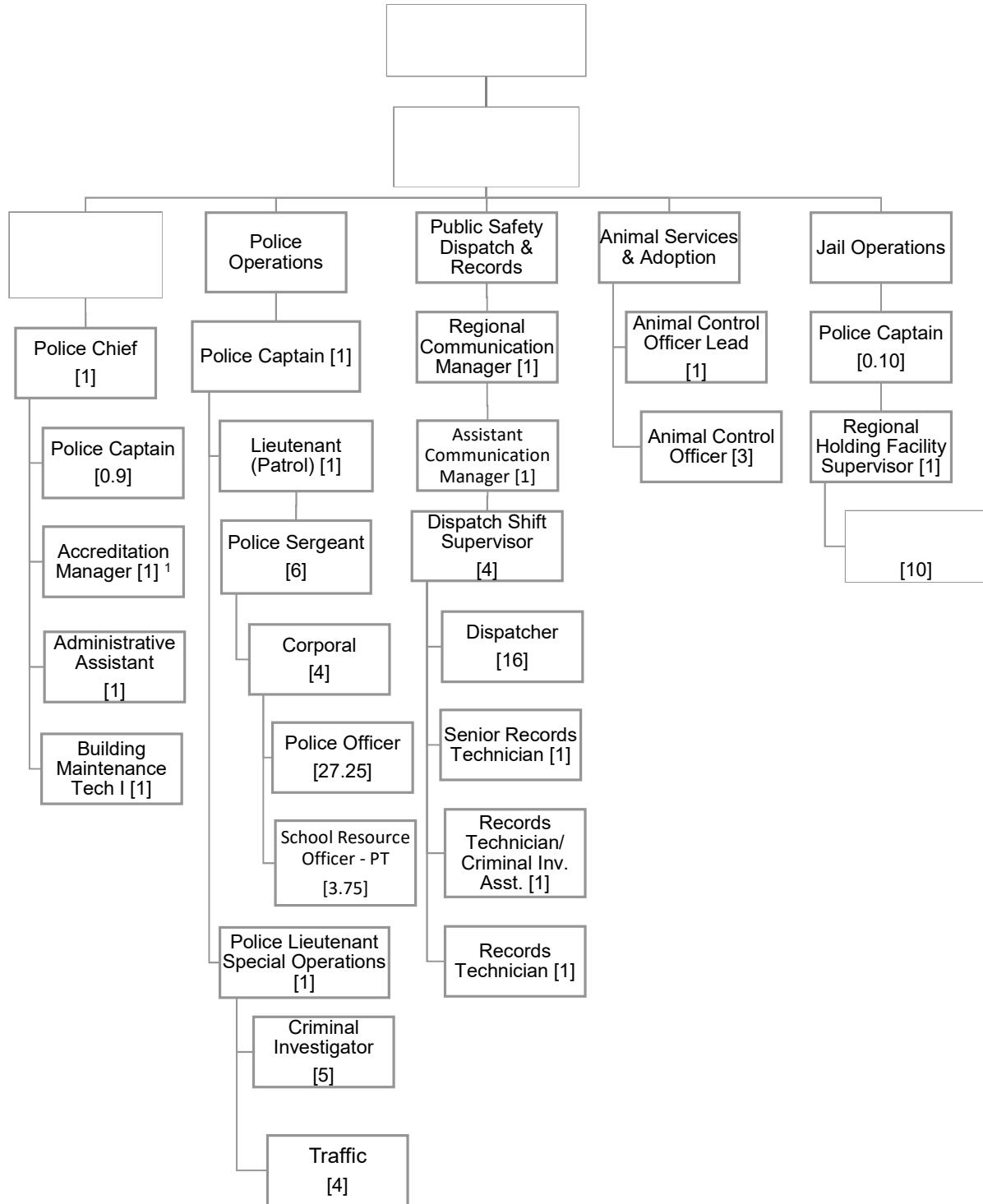
## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY DEPARTMENT:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Police                       | 90.00                        | 96.00                        | 96.00                          | 97.00                                    | 1.00                            |
| Fire                         | 57.00                        | 57.00                        | 57.00                          | 57.00                                    | -                               |
| <b>TOTAL</b>                 | <b>147.00</b>                | <b>153.00</b>                | <b>153.00</b>                  | <b>154.00</b>                            | <b>1.00</b>                     |

# POLICE DEPARTMENT

The organizational chart below reflects the departmental organization as it relates to budgeted FTE costs.



1 - The Accreditation Manager is funded in the KCCPD Fund

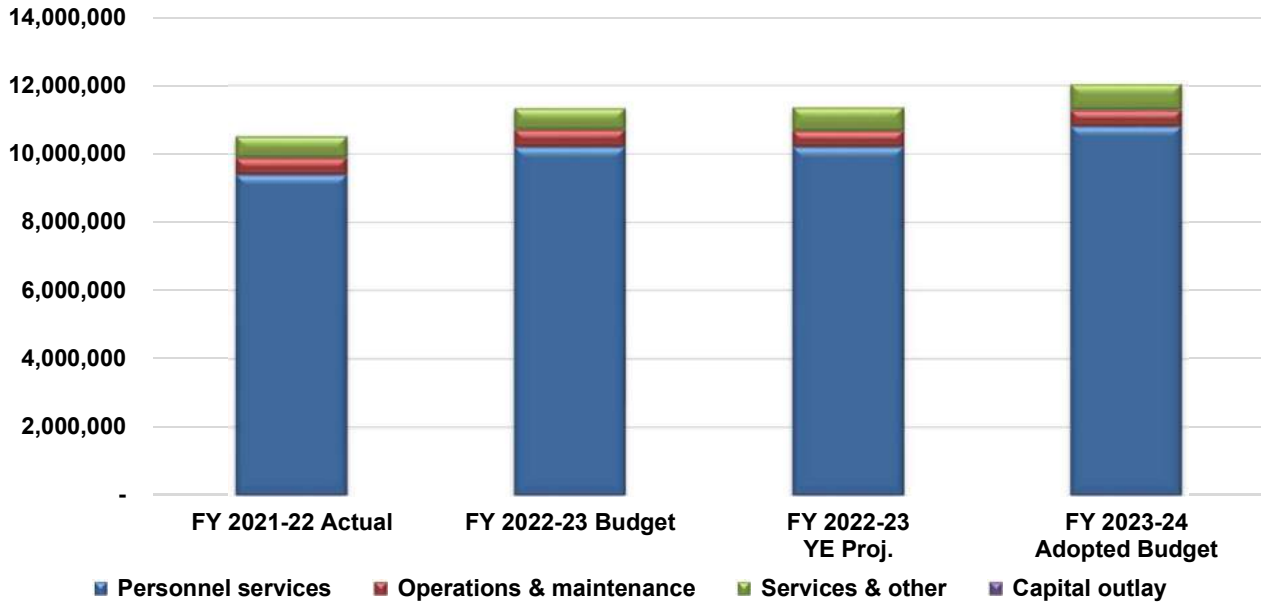
# POLICE DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Administration                   | \$ 800,159                   | \$ 754,232                   | \$ 766,807                     | \$ 792,277                               | \$ 38,045                       |
| Police Operations                | 6,189,942                    | 6,668,906                    | 6,699,653                      | 7,159,192                                | 490,286                         |
| Public Safety Dispatch & Records | 2,230,019                    | 2,566,735                    | 2,598,809                      | 2,575,982                                | 9,247                           |
| Animal Services & Adoption       | 469,345                      | 496,728                      | 441,484                        | 492,591                                  | (4,137)                         |
| Jail Operations                  | 813,561                      | 842,204                      | 843,902                        | 1,029,157                                | 186,953                         |
| <b>TOTAL</b>                     | <b>\$ 10,503,026</b>         | <b>\$ 11,328,805</b>         | <b>\$ 11,350,655</b>           | <b>\$ 12,049,199</b>                     | <b>\$ 720,394</b>               |

| <b>EXPENDITURES BY CATEGORY:</b> |                      |                      |                      |                      |                   |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Personnel services               | \$ 9,400,191         | \$ 10,213,881        | \$ 10,212,760        | \$ 10,813,990        | \$ 600,109        |
| Operations & maintenance         | 486,158              | 498,033              | 463,673              | 471,400              | (26,633)          |
| Services & other                 | 616,677              | 616,891              | 674,222              | 763,809              | 146,918           |
| Capital outlay                   | -                    | -                    | -                    | -                    | -                 |
| <b>TOTAL</b>                     | <b>\$ 10,503,026</b> | <b>\$ 11,328,805</b> | <b>\$ 11,350,655</b> | <b>\$ 12,049,199</b> | <b>\$ 720,394</b> |

### Police Expenditures



### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY DIVISION</b>               | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Administration                   | 3.90                         | 3.90                         | 3.90                           | 3.90                                     | 0.00                            |
| Police Operations                | 48.00                        | 53.00                        | 53.00                          | 53.00                                    | 0.00                            |
| Public Safety Dispatch & Records | 25.00                        | 25.00                        | 25.00                          | 25.00                                    | 0.00                            |
| Animal Services & Adoption       | 4.00                         | 4.00                         | 4.00                           | 4.00                                     | 0.00                            |
| Jail Operations                  | 9.10                         | 10.10                        | 10.10                          | 11.10                                    | 1.00                            |
| <b>TOTAL</b>                     | <b>90.00</b>                 | <b>96.00</b>                 | <b>96.00</b>                   | <b>97.00</b>                             | <b>1.00</b>                     |

# POLICE DEPARTMENT

**DEPARTMENT DESCRIPTION:**

The Chief of Police is responsible for the overall leadership, management, and supervision of all the activities of the police department. The Administrative Division is also responsible for the successful attainment of goals and objectives throughout the department including, but not limited to, traffic safety and regulation, uniformed patrol, community services and education, crime control, regional animal control, regional public safety dispatch and jail, and facility and equipment maintenance.

**DEPARTMENT GOALS:**

1. Continue to meet the service needs of a growing community with value driven, customer-focused, and transparent style of policing designed to improve the quality of life in Keller.
2. Continue creative funding mechanisms with the regional approach to lessen the tax burden on our residents.
3. Provide quality leadership that fosters excellence, integrity, and continuous improvement designed to retain and reward valued team members.
4. Promote a culture centered around E to the 4th Power. The four core values include Empathy, Edification, Enthusiasm, and Excellence.
5. The Keller Police will continue the partnership with the Keller Independent School District, local private schools, and the Town of Westlake to provide a heightened level of security and safety for all school campuses within the City of Keller and Town of Westlake jurisdictions.
6. Promote the four central principles of Procedural Justice both internally and externally: 1) Fairness: Treating people with dignity and respect. 2) Voice: Giving individuals "voice" during encounters. 3) Impartiality: Being neutral and absence of bias in decision making. 4) Transparency: Conveying trustworthy motives.
7. Justly apply local, state, and federal law.

**DEPARTMENT OBJECTIVES:**

1. Continue our focus on proactive crime prevention measures through our full-time community service officer.
2. Work with the Keller Crime Control and Prevention District to efficiently and effectively manage the sales tax funds to provide technology, vehicles, equipment, payback the debt for the jail/animal adoption center capital project, and FFE replacement account.
3. Manage, monitor, and continuously seek to enhance services through our long-term agreements to provide regional communications, jail, and animal services to the cities of Southlake and Colleyville, jail and animal services to the City of Roanoke, and police services, including communications, jail and animal services, to the Town of Westlake.
4. During the school year the Police Department's goal is to continue our school campus patrol program. These patrols will provide a heightened level of security and safety for the staff and students of these campuses, thus enhancing their educational experience.
5. The Patrol and Traffic Divisions will utilize the directed patrol based on our crime and crash analysis in an effort to reduce traffic accidents in locations with high incidents of crime and accident occurrences. Utilize the Traffic Data Collection technology to provide enhanced traffic and speed data that will assist in determining future traffic enforcement efforts.
6. Continue the professional development of all personnel.

| <b>SERVICES PROVIDED</b>                                    | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|---|------------------------------|------------------------------|--------------------------------|--|
| Total Part I Major Crimes                                   | 328                          | 340                          | 332                            | 340                                      |
| Crime Rate  | 7.12                         | 7.5                          | 7.12                           | 7.29                                     |
| <u>Traffic Safety:</u>                                      |                              |                              |                                |  |
| Reported Traffic Collisions                                 | 273                          | 250                          | 254                            | 250                                      |
| <u>Timely Service:</u>                                      |                              |                              |                                |  |
| Priority 1 Response Times<br>(Goal is in 5 minutes or less) | 3:53                         | 4:00                         | 3:54                           | 4:00                                     |
| Total arrest made   | 523                          | 800                          | 600                            | 800                                      |
| Total cases investigated                                    | 838                          | 1,800                        | 1,480                          | 1,500                                    |
| Alarm Responses   | 1,705                        | 2,000                        | 1,900                          | 2,000                                    |
| Total Calls For Service                                     | 73,298                       | 75,000                       | 78,000                         | 78,000                                   |

# POLICE DEPARTMENT

## PERFORMANCE INDICATORS

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| Case Clearance Rate                                   | 38%     | 65%     | 50%     | 50%     |
| <b>Police Activities process by NETCOM:</b>           |         |         |         |         |
| Total   | 209,810 | 214,000 | 214,350 | 215,000 |
| <b>Number of Fire/EMS calls for service:</b>          |         |         |         |         |
| Total   | 11,618  | 11,300  | 10,250  | 11,000  |
| <b>Number of 9-1-1 calls received:</b>                |         |         |         |         |
| Total   | 37,386  | 37,100  | 36,270  | 37,000  |
| <b>Efficiency/Effectiveness:</b>                      |         |         |         |         |
| Average time from call receipt to dispatch            |         |         |         |         |
| Police emergency calls (minutes)                      | :48     | :50     | :48     | :50     |
| Fire/EMS emergency calls (minutes)                    | :30     | :40     | :30     | :40     |
| Percent of 911 phone calls answered within 10 seconds | 99%     | 99%     | 99%     | 99%     |
| Stray Animals Impounded                               | 544     | 1,100   | 600     | 800     |
| Public Education Programs                             | 3       | 5       | 3       | 5       |
| Total Calls for Service                               | 3,787   | 4,300   | 3,700   | 4,000   |
| Animal Bite Reports Taken                             | 131     | 150     | 99      | 150     |
| Keller Prisoners Detained                             | 449     | 800     | 450     | 800     |
| Southlake Prisoners Detained                          | 483     | 800     | 480     | 800     |
| Westlake Prisoners Detained                           | 129     | 200     | 130     | 200     |
| Colleyville Prisoners Detained                        | 347     | 600     | 350     | 600     |
| Roanoke Prisoners Detained                            | 332     | 300     | 300     | 400     |

# POLICE DEPARTMENT ADMINISTRATION DIVISION (100-30-301)

***DIVISION DESCRIPTION:***

The Administrative Division is responsible for the successful attainment of goals and objectives throughout the Police department including, but not limited to, traffic safety and regulation, uniformed patrol, community services and education, crime control, regional animal control, regional public safety dispatch and jail, and facility and equipment maintenance.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 583,583                   | \$ 557,102                   | \$ 542,896                     | \$ 556,177                               | \$ (925)                        |
| Operations & maintenance                | 59,926                       | 58,400                       | 54,290                         | 56,300                                   | (2,100)                         |
| Services & other                        | 156,650                      | 138,730                      | 169,621                        | 179,800                                  | 41,070                          |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 800,159</b>            | <b>\$ 754,232</b>            | <b>\$ 766,807</b>              | <b>\$ 792,277</b>                        | <b>\$ 38,045</b>                |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Police Chief                     | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Police Captain                   | 0.90                         | 0.90                         | 0.90                           | 0.90                                     | -                               |
| Administrative Assistant         | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Building Maintenance Technician  | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| <b>TOTAL</b>                     | <b>3.90</b>                  | <b>3.90</b>                  | <b>3.90</b>                    | <b>3.90</b>                              | <b>-</b>                        |

# POLICE DEPARTMENT

## POLICE OPERATIONS DIVISION (100-30-302)

***DIVISION DESCRIPTION:***

The Operations Division is responsible for continuously improving the quality of life for the communities of Keller and the Town of Westlake through a police services contract. The duties of the Operations Division are sector patrol and management, investigation and apprehension of criminals, case preparation, report processing, intervention and prevention of crime, traffic enforcement, motor vehicle collision investigation, bike patrol, tactical operations and general community services and assistance. Operations management is responsible for the proper balance between accountability of the operations personnel and coordinating the department resources to effectively and efficiently accomplish our Mission and Values. This is how the department motivates its team members to enthusiastically and consistently drive our mission to make the City of Keller and the Town of Westlake a better place to live, visit, and conduct business.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 5,715,198                 | \$ 6,178,558                 | \$ 6,235,435                   | \$ 6,647,052                             | \$ 468,494                      |
| Operations & maintenance                | 304,618                      | 320,483                      | 294,253                        | 291,200                                  | (29,283)                        |
| Services & other                        | 170,127                      | 169,865                      | 169,965                        | 220,940                                  | 51,075                          |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 6,189,942</b>          | <b>\$ 6,668,906</b>          | <b>\$ 6,699,653</b>            | <b>\$ 7,159,192</b>                      | <b>\$ 490,286</b>               |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Police Captain                   | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Police Lieutenant                | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| Police Officer                   | 31.00                        | 35.00                        | 35.00                          | 35.00                                    | -                               |
| Police Sergeant                  | 6.00                         | 6.00                         | 6.00                           | 6.00                                     | -                               |
| Police Corporal                  | 4.00                         | 4.00                         | 4.00                           | 4.00                                     | -                               |
| Criminal Investigator            | 4.00                         | 5.00                         | 5.00                           | 5.00                                     | -                               |
| <b>TOTAL</b>                     | <b>48.00</b>                 | <b>53.00</b>                 | <b>53.00</b>                   | <b>53.00</b>                             | <b>-</b>                        |

# POLICE DEPARTMENT

## PUBLIC SAFETY DISPATCH & RECORDS DIVISION (100-30-303)

***DIVISION DESCRIPTION:***

The Northeast Tarrant Communications Center (NETCOM) serves the cities of Keller, Southlake, Colleyville, and Westlake. It is one of the few truly consolidated regional 911 Public Safety dispatch centers in the state and has been a model for others in the area. NETCOM is civilian staffed and dispatches emergency calls for Police, Fire, EMS, and Animal Control 24 hours/day and 365 days/year. This Division serves more than 112,000 residents in 5 cities covering more than 60 square miles. This Division is staffed by 25 full time civilian employees, including 20 Dispatchers, 3 Records Technicians, 1 Assistant Manager, and 1 Manager. The 3 Records Technicians are the primary point of contact for customer service at the front lobby window and by administrative phone. The Records Technicians receive, process, index, and file all police reports for retrieval and archive on an as-needed basis. They must provide accurate statistical data for administrative use, access public records, provide copies of audio/video/reports for public and court processes, manage solicitor permits, assist with alarm permits, fingerprinting services, and work closely with city personnel and citizens to provide resource efficiency and accuracy. One Records Technician also assists CID with case filing and Property Room assistance.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>   | <b>Budget</b>        |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted</b>      | <b>Variance (\$)</b> |
|   |                     |                     |                     | <b>Budget</b>       |                      |
| Personnel services                      | \$ 2,127,298        | \$ 2,447,930        | \$ 2,476,854        | \$ 2,437,501        | \$ (10,429)          |
| Operations & maintenance                | 11,586              | 20,050              | 19,250              | 18,250              | (1,800)              |
| Services & other                        | 91,135              | 98,755              | 102,705             | 120,231             | 21,476               |
| Capital outlay                          | -                   | -                   | -                   | -                   | -                    |
| <b>TOTAL</b>                            | <b>\$ 2,230,019</b> | <b>\$ 2,566,735</b> | <b>\$ 2,598,809</b> | <b>\$ 2,575,982</b> | <b>\$ 9,247</b>      |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                  |                   |                   |                   | <b>Budget</b>     |                      |
| NETCOM Manager                   | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| Records Technician               | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| Senior Records Technician        | 2.00              | 2.00              | 2.00              | 2.00              | -                    |
| Assistant NETCOM Manager         | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| Dispatcher                       | 16.00             | 16.00             | 16.00             | 16.00             | -                    |
| Dispatch Shift Supervisor        | 4.00              | 4.00              | 4.00              | 4.00              | -                    |
| <b>TOTAL</b>                     | <b>25.00</b>      | <b>25.00</b>      | <b>25.00</b>      | <b>25.00</b>      | <b>-</b>             |

# POLICE DEPARTMENT

## ANIMAL SERVICES & ADOPTION DIVISION (100-30-304)

***DIVISION DESCRIPTION:***

The Animal Services & Adoption Division provides enforcement of the animal ordinance within the Cities of Colleyville, Keller, Southlake, Roanoke, and the Town of Westlake. Services are generally limited to routine stray animal enforcement, bite investigations, wild animal and domestic livestock problems, and removal of dead animal carcasses from city roadways. The partnership with the Humane Society of North Texas (H.S.N.T.) has successfully expanded the adoption program.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|---|-------------------|-------------------|-------------------|-----------------------|----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services                      | \$ 318,590        | \$ 330,859        | \$ 270,985        | \$ 312,546            | \$ (18,313)          |
| Operations & maintenance                | 42,740            | 40,500            | 36,980            | 38,950                | (1,550)              |
| Services & other                        | 108,014           | 125,369           | 133,519           | 141,095               | 15,726               |
| Capital outlay                          | -                 | -                 | -                 | -                     | -                    |
| <b>TOTAL</b>                            | <b>\$ 469,345</b> | <b>\$ 496,728</b> | <b>\$ 441,484</b> | <b>\$ 492,591</b>     | <b>\$ (4,137)</b>    |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Animal Control Officer Lead      | -                 | -                 | -                 | 1.00                  | 1.00                 |
| Animal Control Officer           | 4.00              | 4.00              | 4.00              | 3.00                  | (1.00)               |
| <b>TOTAL</b>                     | <b>4.00</b>       | <b>4.00</b>       | <b>4.00</b>       | <b>4.00</b>           | <b>-</b>             |

# POLICE DEPARTMENT

## JAIL OPERATIONS DIVISION (100-30-305)

***DIVISION DESCRIPTION:***

The primary responsibility of the Jail Operations Department is to provide a safe, secure and humane environment for detainees arrested in the cities of Keller, Southlake, Colleyville, Westlake and Roanoke. The detainees are temporarily held in the facility for up to 72 hours awaiting transfer to County Jail. They are monitored closely and are taken through an intake and screening process.

### EXPENDITURE SUMMARY

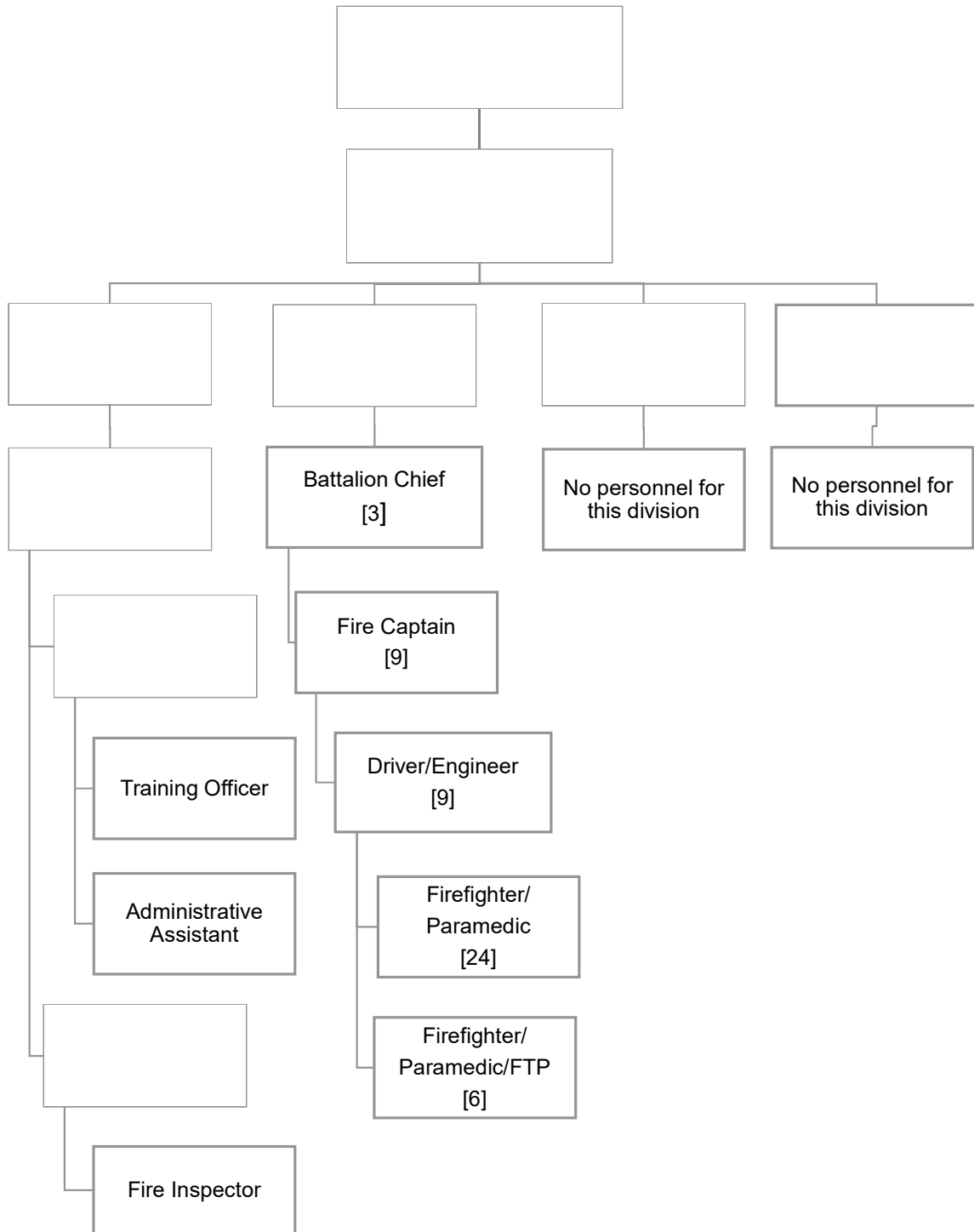
| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 655,522                   | \$ 699,432                   | \$ 686,590                     | \$ 860,714                               | \$ 161,282                      |
| Operations & maintenance                | 67,288                       | 58,600                       | 58,900                         | 66,700                                   | 8,100                           |
| Services & other                        | 90,751                       | 84,172                       | 98,412                         | 101,743                                  | 17,571                          |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 813,561</b>            | <b>\$ 842,204</b>            | <b>\$ 843,902</b>              | <b>\$ 1,029,157</b>                      | <b>\$ 186,953</b>               |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b>  | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Police Captain                    | 0.10                         | 0.10                         | 0.10                           | 0.10                                     | -                               |
| Detention Officer                 | 8.00                         | 9.00                         | 9.00                           | 10.00                                    | 1.00                            |
| Regional Holding Facility Manager | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| <b>TOTAL</b>                      | <b>9.10</b>                  | <b>10.10</b>                 | <b>10.10</b>                   | <b>11.10</b>                             | <b>1.00</b>                     |

# FIRE DEPARTMENT

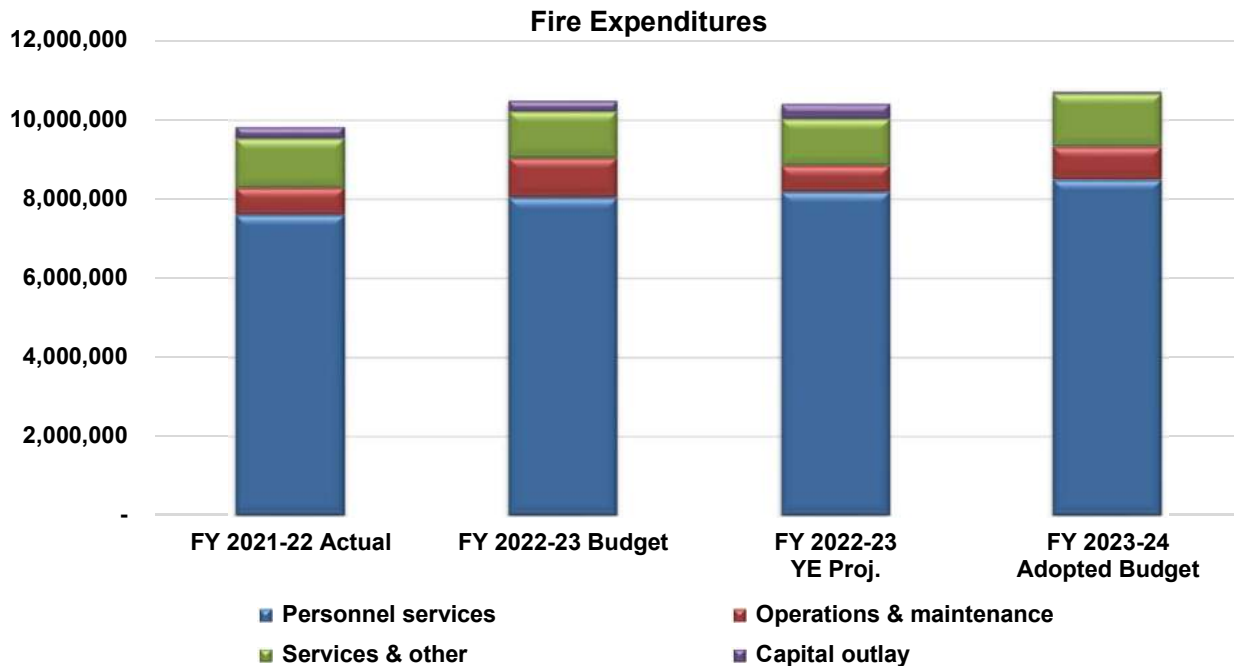


# FIRE DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration                   | \$ 888,487           | \$ 1,138,624         | \$ 1,120,544           | \$ 1,226,136                    | \$ 87,512               |
| Fire Operations                  | 8,503,118            | 8,820,708            | 8,760,812              | 8,925,064                       | 104,356                 |
| Emergency Medical Services       | 423,558              | 443,914              | 440,814                | 485,412                         | 41,498                  |
| Emergency Management             | 12,204               | 88,075               | 86,395                 | 84,965                          | (3,110)                 |
| <b>TOTAL</b>                     | <b>\$ 9,827,367</b>  | <b>\$ 10,491,321</b> | <b>\$ 10,408,565</b>   | <b>\$ 10,721,577</b>            | <b>\$ 230,256</b>       |

| <b>EXPENDITURES BY CATEGORY:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services               | \$ 7,598,050         | \$ 8,041,252         | \$ 8,179,305           | \$ 8,489,748                    | \$ 448,496              |
| Operations & maintenance         | 685,309              | 1,000,656            | 661,202                | 834,541                         | (166,115)               |
| Services & other                 | 1,247,278            | 1,172,195            | 1,185,840              | 1,349,688                       | 177,493                 |
| Capital outlay                   | 296,731              | 277,218              | 382,218                | 47,600                          | (229,618)               |
| <b>TOTAL</b>                     | <b>\$ 9,827,367</b>  | <b>\$ 10,491,321</b> | <b>\$ 10,408,565</b>   | <b>\$ 10,721,577</b>            | <b>\$ 230,256</b>       |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY DIVISION</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|--------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration     | 6.00                 | 6.00                 | 6.00                   | 6.00                            | -                       |
| Fire Operations    | 51.00                | 51.00                | 51.00                  | 51.00                           | -                       |
| <b>TOTAL</b>       | <b>57.00</b>         | <b>57.00</b>         | <b>57.00</b>           | <b>57.00</b>                    | <b>-</b>                |

# FIRE DEPARTMENT

## **DEPARTMENT DESCRIPTION:**

The mission of Keller Fire Rescue Department is to provide professional emergency services with pride through Preparation, Prevention, and Education, to assure a safe and quality environment for the citizens of Keller. Keller Fire Rescue is divided into four divisions: Administration, Fire Operations, Emergency Medical Services, and the Office of Emergency Management. The Fire Chief provides direct oversight and leadership for the entire department and serves as the Emergency Management Coordinator. Fire Operations Division is led by a Deputy Chief who manages the Emergency Medical Services Division and provides direct supervision over three Operations Battalion Chiefs and the Chief Training Officer. The Chief Training Officer serves as the Fire training coordinator and Safety officer. The Fire Prevention Division is led by the Fire Marshal. The Fire Marshal and Fire Inspector work closely with the city's Development Review Committee to ensure compliance with all fire code issues. They also keep developers, builders, and business owners apprised of code requirements to ensure life safety systems and code-mandated requirements are met. The Administrative Secretary is a civilian employee whose role is to address citizen inquiries and assist with tracking departmental financial transactions.

## **DEPARTMENT GOALS:**

1. Effectively and efficiently fulfill the obligations of delivering services at the highest levels of competency, including emergency medical care and transport to the citizens and visitors of Keller.
2. Provide professional development and succession planning programs to provide a career progression template for current and future members to follow for career advancement.
3. Maintain turnout time and emergency response travel times in accordance with performance measurement indicators established by the department.
4. Continue participation in the Texas Fire Chiefs Association Best Practices Program
5. Continuously analyze the current and future needs of the department.
6. Continue to annually review and revise departmental policies and procedures to ensure they are current and meet the dynamic nature of the fire service
7. Expand current fire safety and injury prevention programs through the development of a community outreach program and interaction with community stakeholders.
8. Improve patient survivability of cardiac events through responder actions, interventions, interaction with hospitals; and meeting or exceeding established standards by the American Heart Association Mission Lifeline program. The national standard is 90 minutes or less.
9. Ensure compliance with the regional Emergency Operations and Hazard Mitigation Plans
10. Provide early severe weather notification to the community through the use of a Mass Communication System and Outdoor
11. Ensure compliance with training requirements for City staff in accordance with the National Incident Management System (NIMS).
12. Continue to work to enhance the value of the Community Emergency Response Team (CERT) to the community by greater involvement and publicity
13. Provide training opportunities and events to maintain member interest in Keller's Community Emergency Response Team (CERT).
14. Provide training opportunities for EOC staff through FEMA's Emergency Management Institute (EMI) and Tarrant County College to facilitate better involvement in the program.
15. Continuously improve the operations of the City's EOC through the use of an EOC Working Group comprised of members of each city department represented in the EOC.

## **DEPARTMENT OBJECTIVES:**

1. Provide consistent and excellent customer service to the citizens of Keller, members of the department, and the employees of the City of Keller
2. Ensure the proper efficient, ethical, and effective utilization of City of Keller resources for life safety and quality of life for the community stakeholders.
3. Continuously review, update, and communicate the mission of the department to ensure adherence to the department's core values of Pride, Community, Service, Preparation, Prevention, and Education
4. Encourage private and public partnerships to ensure quality training opportunities, fire safety programs, and improved quality of life within the City of Keller.
5. Ensure that our staff, both administratively and operationally, receives the high quality training to maintain a state of readiness to meet the needs of our community and our commitment to our regional emergency services obligation as well as to maintain our current Insurance Services Organization (ISO) Class 2 Rating and Best Practices Recognition status.
6. Continuously review, and update as necessary, the department's plan for quality improvement through the use of performance measures.
7. Maintain positive liaisons with neighboring communities and fire services organizations locally, regionally, and nationally to keep abreast of developments affecting the City of Keller and its emergency services

# FIRE DEPARTMENT

**SERVICE LEVEL ANALYSIS:**

| <b>SERVICES PROVIDED</b>   | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|--|------------------------------|------------------------------|--------------------------------|--|
| Total calls for service  | 4,367                        | 4,671                        | 4,606                          | 4,750                                    |
| - Fire Incidents   | 946                          | 1,081                        | 954                            | 1,000                                    |
| - Public Service   | 541                          | 529                          | 540                            | 550                                      |
| - EMS Incidents  | 2,880                        | 3,064                        | 3,112                          | 3,000                                    |
| Commercial fire inspections conducted                              | 1,293                        | 1,945                        | 1,300                          | 2,250                                    |
| Commercial construction plans/plats reviewed                       | 972                          | 985                          | 975                            | 1,000                                    |
| Public fire education programs provided                            | 56                           | 65                           | 56                             | 60                                       |
| Fire investigations conducted                                      | 9                            | 13                           | 4                              | 8  |
| Fire and non-EMS calls   | 946                          | 1,000                        | 946                            | 1,050                                    |
| Public Service calls   | 541                          | 550                          | 541                            | 550                                      |
| Fire Training Classes  | 2,859                        | 2,500                        | 2,859                          | 3,000                                    |
| Fire Training Hours  | 12,831                       | 18,000                       | 12,831                         | 18,000                                   |
| Fire Hydrant Testing/Inspection (changed to annual from bi-annual) | 1,795                        | 1,800                        | 1,795                          | 1,800                                    |
| Commercial Preplans (changed to annual from bi-annual)             | 1,293                        | 1,300                        | 1,293                          | 1,400                                    |
| Company-based fire inspections                                     | 720                          | 720                          | 720                            | 750                                      |
| Response Data (Emergency only)                                     |                              |                              |                                |  |
| <b>Turnout Time (Dispatch to en route in seconds)</b>              |                              |                              |                                |  |
| Fire (Goal of 80 seconds 90% of the time)                          | 95%                          | 96%                          | 95%                            | 90%                                      |
| EMS (Goal of 60 seconds 90% of the time)                           | 93%                          | 95%                          | 93%                            | 90%                                      |
| <b>Travel Time (en route to on-scene in seconds)</b>               |                              |                              |                                |  |
| <b>Fire (Goal of 370 seconds 90% of the time)</b>                  |                              |                              |                                |  |
| District 1   | 86%                          | 86%                          | 86%                            | 90%                                      |
| District 2   | 86%                          | 86%                          | 86%                            | 90%                                      |
| District 3   | 86%                          | 86%                          | 86%                            | 90%                                      |
| <b>EMS (Goal of 330 seconds 90% of the time)</b>                   |                              |                              |                                |  |
| District 1   | 80%                          | 80%                          | 80%                            | 90%                                      |
| District 2   | 80%                          | 80%                          | 80%                            | 90%                                      |
| District 3   | 80%                          | 80%                          | 80%                            | 90%                                      |
| EMS/Rescue calls for service                                       | 2,880                        | 2,924                        | 2,880                          | 3,000                                    |
| EMS total patients not transported                                 | 658                          | 706                          | 658                            | 675                                      |
| EMS total patient transports                                       | 2,222                        | 2,218                        | 2,222                          | 2,500                                    |

# FIRE DEPARTMENT

| <b>PERFORMANCE INDICATORS</b>  | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|--|------------------------------|------------------------------|--------------------------------|--|
| Response Data (Emergency Only)                                       |                              |                              |                                |  |
| Average total emergency response time                                | 4:43                         | 5:00                         | 4:43                           | 5:00                                     |
| Fractile total emergency response time<br>(90% of the time)          | 7:37                         | 8:15                         | 7:37                           | 8:15                                     |
| Fire (Goal of 8:30 90% of the time)                                  | 8:51                         | 8:30                         | 8:51                           | 8:30                                     |
| EMS (Goal of 7:30 90% of the time)                                   | 6:58                         | 7:30                         | 6:58                           | 7:30                                     |
| Fire commission certifications obtained                              |                              | 20                           | 15                             | 20                                       |
| Ambulance transport out of service time<br>(average in minutes)      | 61                           | 65                           | 61                             | 60                                       |
| Simulation scenarios conducted                                       | 43                           | 75                           | 43                             | 75                                       |
| Charts reviewed for Continuous Quality<br>Improvement                | 100%                         | 100%                         | 100%                           | 100%                                     |
| Patient contact to 12-lead EKG time<br>(average in minutes)          | 3:47                         | 5:00                         | 3:47                           | 5:00                                     |
| STEMI recognition to cardiac cath lab<br>activation                  | 5:23                         | 5:00                         | 5:23                           | 5:00                                     |
| Patient contact to cardiologist intervention<br>(average in minutes) | 70                           | 65                           | 70                             | 65                                       |

# FIRE DEPARTMENT ADMINISTRATION DIVISION (100-35-351)

**DIVISION DESCRIPTION:**

The Keller Fire Department's Administration Division consists of six employees including: Fire Chief, Deputy Chief, Training Officer, Fire Marshal, Fire Inspector, and Administrative Secretary. The Fire Chief provides direct supervision of the Deputy Chief, Fire Marshal, and the civilian administrative staff position. In addition to providing direct oversight and leadership for the department, the Fire Chief also serves as the community's Emergency Management Coordinator. The Deputy Chief provides direct supervision of the department's three Operations Battalion Chiefs and Training Officer, manages the department's Emergency Medical Services program and coordinates with the department's Medical Director, a contracted physician ensuring quality control over our EMS providers as well as patient care protocols. The Deputy Chief also serves as the community's Assistant Emergency Management Coordinator. The Training Officer serves as the fire training coordinator and safety officer. The Administrative Secretary is a civilian position within the department whose role is to serve as the primary focal point for citizen questions, employee issues, and coordination of the financial transactions necessary to maintain the fire protection system legally and ethically under City, State, and Federal directives. The Administrative Secretary also manages the department's records for fire, EMS, and fire prevention. The Fire Marshal directs the efforts of the Fire Prevention Division and provides supervision to the department's Fire Inspector. The Fire Marshal and Fire Inspector work closely with the city's Development Review Committee to ensure compliance with all fire code issues. The fire prevention staff is vital within a system that keeps developers, builders, and business owners apprised of code requirements during construction to ensure life safety systems and code-mandated requirements are met.

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | FY 2021-22        | FY 2022-23          | FY 2022-23          | FY 2023-24          | Budget           |
|----------------------------------|-------------------|---------------------|---------------------|---------------------|------------------|
|                                  | Actual            | Budget              | YE Proj.            | Adopted Budget      | Variance (\$)    |
| Personnel services               | \$ 704,635        | \$ 937,557          | \$ 923,902          | \$ 983,833          | \$ 46,276        |
| Operations & maintenance         | 13,371            | 16,950              | 15,080              | 16,950              | -                |
| Services & other                 | 170,481           | 184,117             | 181,562             | 225,353             | 41,236           |
| Capital outlay                   | -                 | -                   | -                   | -                   | -                |
| <b>TOTAL</b>                     | <b>\$ 888,487</b> | <b>\$ 1,138,624</b> | <b>\$ 1,120,544</b> | <b>\$ 1,226,136</b> | <b>\$ 87,512</b> |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b> | FY 2021-22  | FY 2022-23  | FY 2022-23  | FY 2023-24     | Budget        |
|---------------------------|-------------|-------------|-------------|----------------|---------------|
|                           | Actual      | Budget      | YE Proj.    | Adopted Budget | Variance (\$) |
| Fire Chief                | 1.00        | 1.00        | 1.00        | 1.00           | -             |
| Deputy Fire Chief         | 1.00        | 1.00        | 1.00        | 1.00           | -             |
| Fire Marshal              | 1.00        | 1.00        | 1.00        | 1.00           | -             |
| Fire Training Officer     | 1.00        | 1.00        | 1.00        | 1.00           | -             |
| Fire Inspector            | 1.00        | 1.00        | 1.00        | 1.00           | -             |
| Administrative Assistant  | 1.00        | 1.00        | 1.00        | 1.00           | -             |
| <b>TOTAL</b>              | <b>6.00</b> | <b>6.00</b> | <b>6.00</b> | <b>6.00</b>    | <b>-</b>      |

# FIRE DEPARTMENT

## FIRE OPERATIONS DIVISION (100-35-352)

***DIVISION DESCRIPTION:***

The Fire Operations Division provides emergency services to the public in areas of fire and emergency medical services, including rescue services, and supports fire administration, fire prevention, arson investigation and emergency management activities. The firefighter/paramedics are housed in three fire stations and work a three-platoon rotating 48-hour shift. The Fire Operations Division staffs and operates three fire apparatus and two ambulances as frontline units. Each shift is led by a Battalion Chief who oversees the daily staffing, operation and response activities of their respective shift. The Fire Operations Division provides specialty services such as technical rescue and explosive response by participating as a member of the Northeast Fire Department Association (NEFDA) regional response teams. Fire Operations works closely with surrounding departments through automatic and mutual aid agreements developed by the Fire Administration Division to provide the shortest response times possible to emergency calls for service within the community. Fire Operations is dispatched by the Northeast Tarrant County Communications Center (NETCOM), a regional communication center in which Keller is a joint member with three other area cities.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>     | <b>Budget</b>        |
|---|---------------------|---------------------|---------------------|-----------------------|----------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services                      | \$ 6,893,415        | \$ 7,103,695        | \$ 7,255,403        | \$ 7,505,915          | \$ 402,220           |
| Operations & maintenance                | 479,659             | 795,416             | 461,412             | 620,301               | (175,115)            |
| Services & other                        | 833,314             | 701,979             | 719,379             | 798,848               | 96,869               |
| Capital outlay                          | 296,731             | 219,618             | 324,618             | -                     | (219,618)            |
| <b>TOTAL</b>                            | <b>\$ 8,503,118</b> | <b>\$ 8,820,708</b> | <b>\$ 8,760,812</b> | <b>\$ 8,925,064</b>   | <b>\$ 104,356</b>    |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Battalion Chief                  | 3.00              | 3.00              | 3.00              | 3.00                  | -                    |
| Fire Captain                     | 9.00              | 9.00              | 9.00              | 9.00                  | -                    |
| Driver/Engineer                  | 9.00              | 9.00              | 9.00              | 9.00                  | -                    |
| Firefighter/Paramedic            | 24.00             | 24.00             | 24.00             | 24.00                 | -                    |
| Field Training Paramedic         | 6.00              | 6.00              | 6.00              | 6.00                  | -                    |
| <b>TOTAL</b>                     | <b>51.00</b>      | <b>51.00</b>      | <b>51.00</b>      | <b>51.00</b>          | <b>-</b>             |

# FIRE DEPARTMENT EMERGENCY MEDICAL SERVICES DIVISION (100-35-353)

***DIVISION DESCRIPTION:***

The Emergency Medical Services (EMS) division provides services necessary to preserve life, alleviate suffering and return individuals to a functioning part of the community. This service ranges in scope from preventive safety education through the public school system, civic, church and community groups; across spectrum application of emergency medical care through pre-arrival instructions from emergency medical dispatchers; first responding police and fire units; and ultimate care by a paramedic-staffed mobile intensive care unit. This service is also fulfilled through patient and provider advocacy at local, state and national levels of regulatory agencies.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance                | 191,111                      | 174,375                      | 171,275                        | 175,375                                  | 1,000                           |
| Services & other                        | 232,447                      | 269,539                      | 269,539                        | 310,037                                  | 40,498                          |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 423,558</b>            | <b>\$ 443,914</b>            | <b>\$ 440,814</b>              | <b>\$ 485,412</b>                        | <b>\$ 41,498</b>                |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this division   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# FIRE DEPARTMENT

## EMERGENCY MANAGEMENT DIVISION (100-35-354)

***DIVISION DESCRIPTION:***

The Emergency Management Division provides planning, preparedness, response and recovery services to the City of Keller in addition to coordination of Keller's involvement with the Tarrant County Regional Emergency Operations Plan and Regional Hazard Mitigation Action Plan. The Emergency Operations Plan is an all-hazards approach to meet daily natural and man-made disaster threats. The dynamic nature of natural and man-made disasters requires communities to be well versed on Federal Emergency Management Agency (FEMA) requirements and programs to assist local communities. The Emergency Management Division fulfills a statutory requirement of local government that designates the Mayor as the Emergency Management Director and permits the Mayor to designate an Emergency Management Coordinator. The City of Keller Fire Chief is currently designated as the Emergency Management Coordinator. The Fire Chief, along with other city officials, works seamlessly with Tarrant County, North Central Texas Council of Governments, as well as State and Federal agencies to facilitate intergovernmental relationships. In addition to the Emergency Management function of the city, the Emergency Management Coordinator also represents the city as a member of the Tarrant County Local Emergency Planning Committee (LEPC). The LEPC supports emergency planning for chemical hazards and provides local government, as well as the public, with information about possible chemical hazards within their communities.

### EXPENDITURE SUMMARY

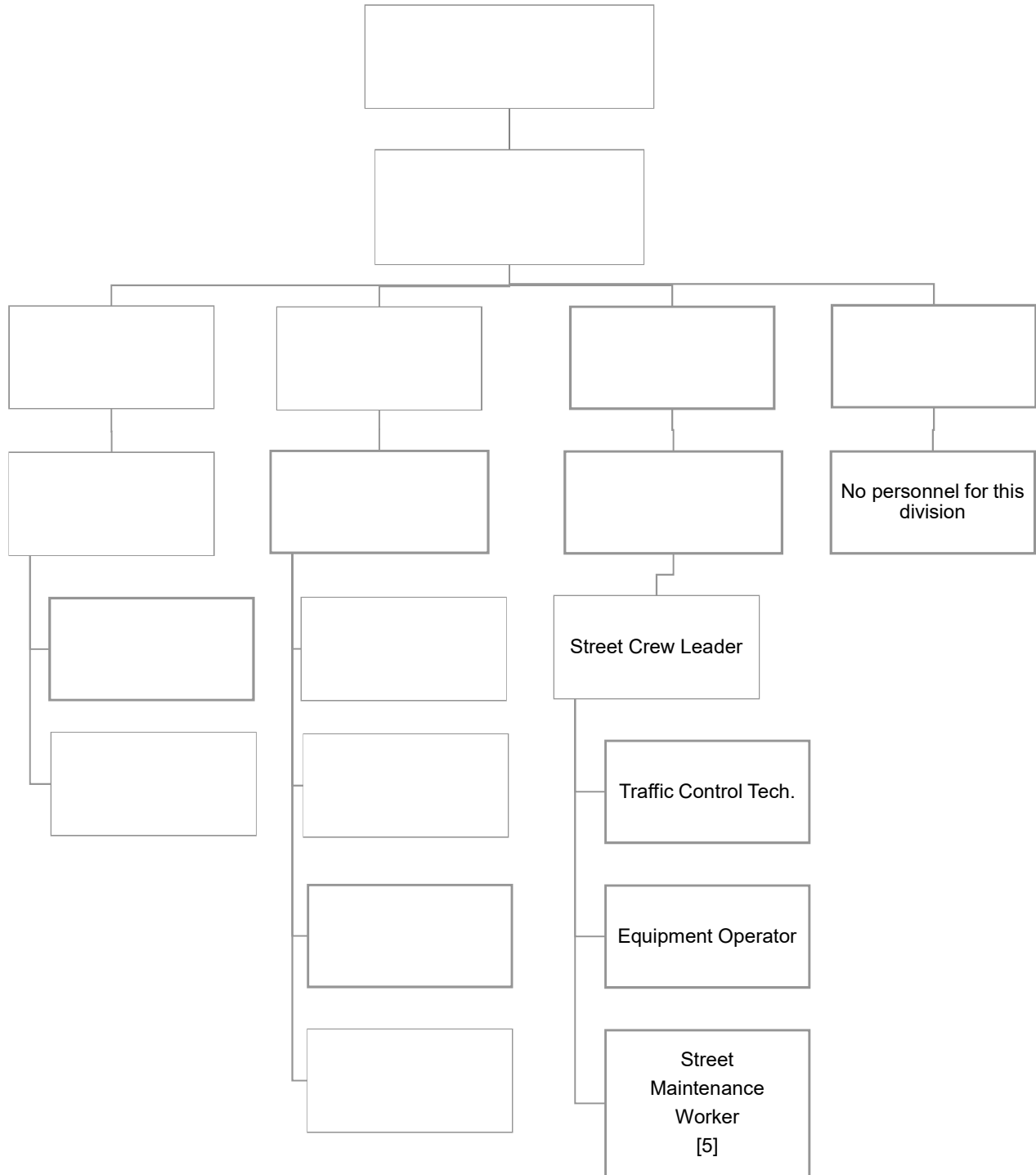
| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|---|-------------------|-------------------|-------------------|-------------------|----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
| Personnel services                      | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                 |
| Operations & maintenance                | 1,167             | 13,915            | 13,435            | 21,915            | 8,000                |
| Services & other                        | 11,037            | 16,560            | 15,360            | 15,450            | (1,110)              |
| Capital outlay                          | -                 | 57,600            | 57,600            | 47,600            | (10,000)             |
| <b>TOTAL</b>                            | <b>\$ 12,204</b>  | <b>\$ 88,075</b>  | <b>\$ 86,395</b>  | <b>\$ 84,965</b>  | <b>\$ (3,110)</b>    |

### PERSONNEL SUMMARY

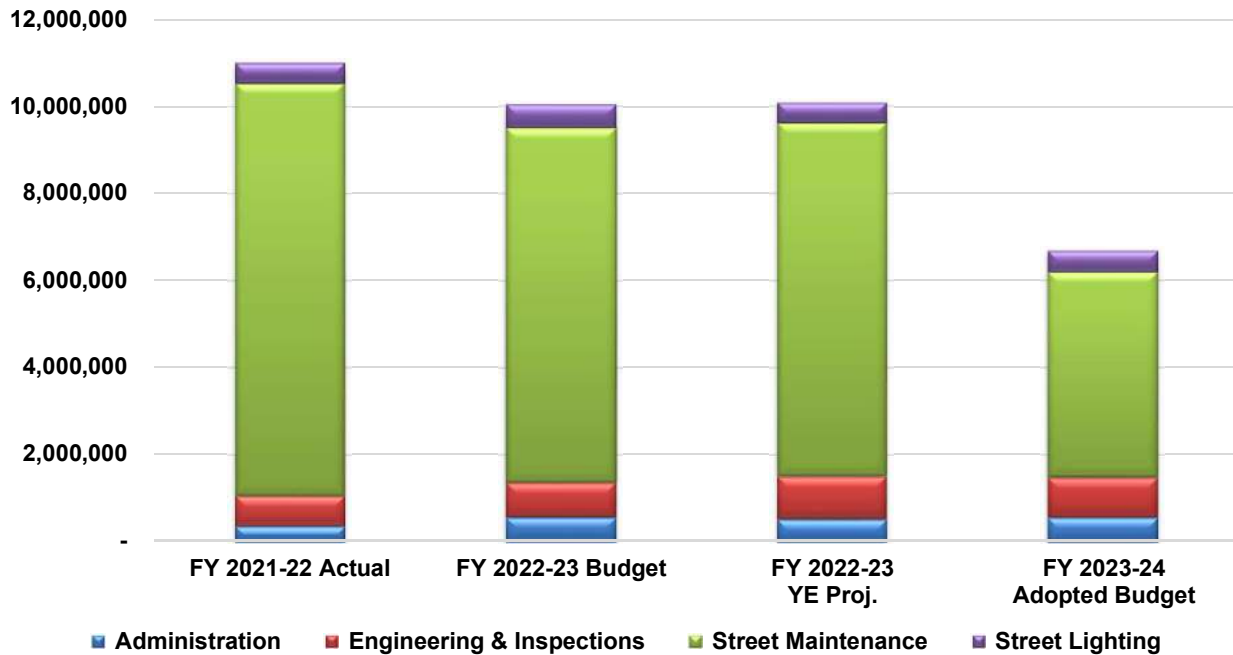
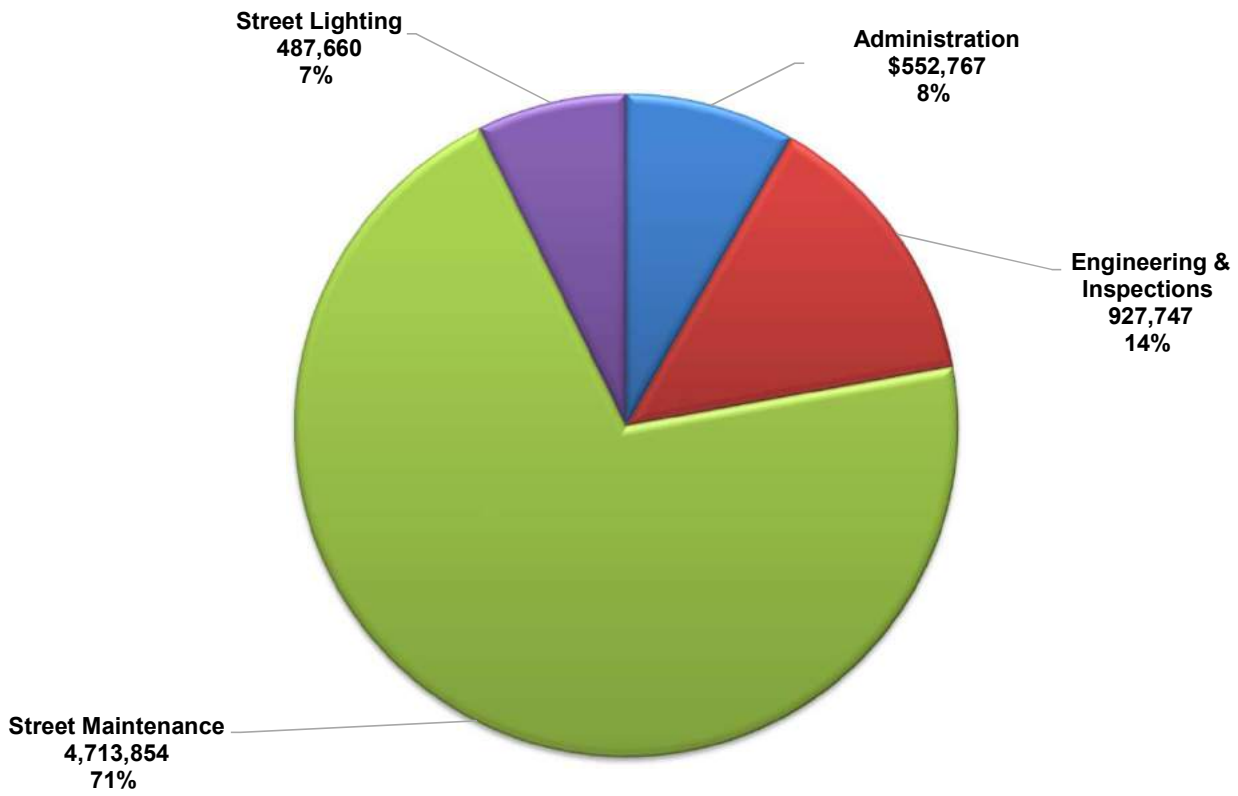
(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
| No personnel for this division   | -                 | -                 | -                 | -                 | -                    |
| <b>TOTAL</b>                     | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             |

# PUBLIC WORKS DEPARTMENT - GENERAL FUND



# PUBLIC WORKS

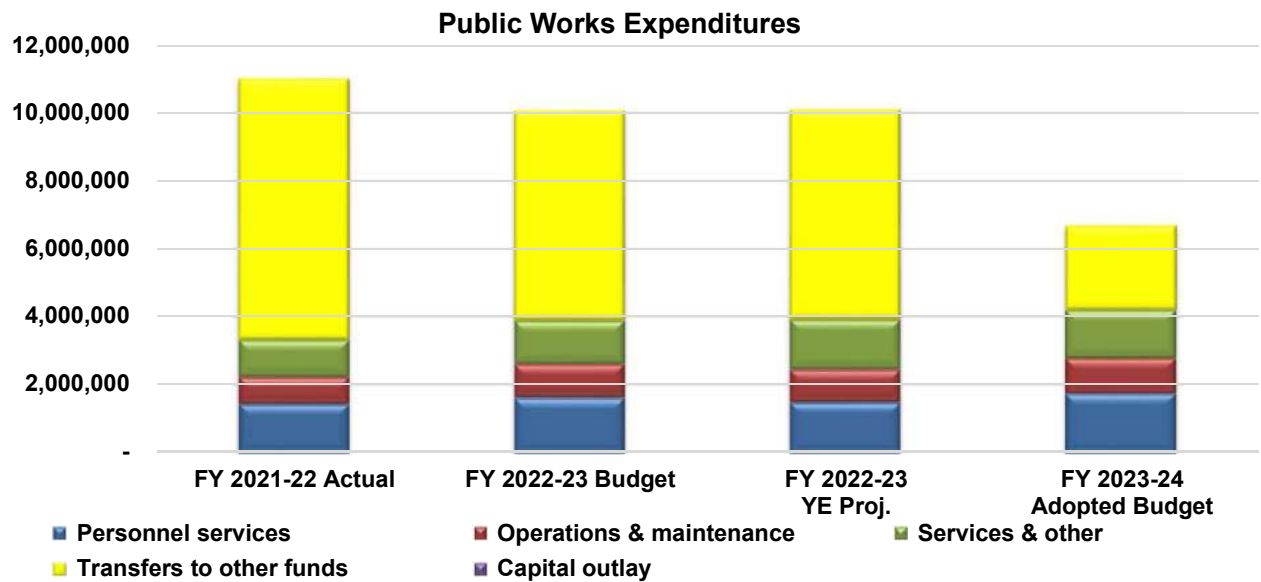


# PUBLIC WORKS DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration                   | \$ 355,897           | \$ 561,029           | \$ 513,008             | \$ 552,767                      | \$ (8,262)              |
| Engineering & Inspections        | 695,995              | 796,671              | 991,393                | 927,747                         | 131,076                 |
| Street Maintenance               | 9,480,913            | 8,150,335            | 8,115,024              | 4,713,854                       | (3,436,481)             |
| Street Lighting                  | 471,502              | 544,000              | 464,440                | 487,660                         | (56,340)                |
| <b>TOTAL</b>                     | <b>\$ 11,004,306</b> | <b>\$ 10,052,035</b> | <b>\$ 10,083,865</b>   | <b>\$ 6,682,028</b>             | <b>\$ (3,370,007)</b>   |

| <b>EXPENDITURES BY CATEGORY:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services               | \$ 1,423,295         | \$ 1,616,679         | \$ 1,479,716           | \$ 1,735,318                    | \$ 118,639              |
| Operations & maintenance         | 796,080              | 983,237              | 959,789                | 1,036,237                       | 53,000                  |
| Services & other                 | 1,084,873            | 1,277,119            | 1,469,360              | 1,415,473                       | 138,354                 |
| Transfers to other funds         | 7,700,057            | 6,175,000            | 6,175,000              | 2,495,000                       | (3,680,000)             |
| Capital outlay                   | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                     | <b>\$ 11,004,306</b> | <b>\$ 10,052,035</b> | <b>\$ 10,083,865</b>   | <b>\$ 6,682,028</b>             | <b>\$ (3,370,007)</b>   |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY DEPARTMENT:</b>     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration            | 3.00                 | 3.00                 | 3.00                   | 3.00                            | -                       |
| Engineering & Inspections | 4.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Street Maintenance        | 9.50                 | 9.00                 | 9.00                   | 9.00                            | -                       |
| Street Lighting           | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>              | <b>16.50</b>         | <b>17.00</b>         | <b>17.00</b>           | <b>17.00</b>                    | <b>-</b>                |

# PUBLIC WORKS DEPARTMENT

**DEPARTMENT DESCRIPTION:**

The Public Works department is responsible for streets, sidewalks, and related transportation infrastructure. By providing for the design, engineering review, operational and capital maintenance needs of those systems, the department is able to effectively deliver a transportation network which meets the expectations of our residents, businesses, and emergency services. The divisions of the department include engineering, inspections, street maintenance, and street lighting.

**DEPARTMENT GOALS:**

1. Provide high quality customer service.
2. Deliver capital projects consistent with community goals and expectations.
3. Guide development activities to be consistent with community goals and expectations.
4. Ensure a safe, appropriately operated, and well maintained transportation system.

**DEPARTMENT OBJECTIVES:**

1. Recruit and train new staff.
2. Continue to partner with other local agencies, trade associations, and cooperative purchasing groups.
3. Update the ADA transition plan.
4. Compile a citywide comprehensive plan from the various master plans.
5. Prioritize projects that include missing sidewalk links.
6. Develop, implement, and maintain an effective pavement marking program.
7. Complete all ongoing master plans.
8. Audit department operations to ensure MS4 compliance.
9. Conclude implementation and verify operation of signal management system.
10. Continue the delivery of the annual street rehabilitation program.
11. Conclude the Johnson Road project.
12. Continue evaluation of asset management systems.

**SERVICE LEVEL ANALYSIS**

| <b>Performance Indicators</b>                                       | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|---|------------------------------|------------------------------|--------------------------------|--|
| % of Capital Improvement Projects completed within 10% of budget.   | 100%                         | New                          | 83%                            | 90%                                      |
| % of roadway system above 70 on the Pavement Condition Index (PCI)  | 44.00%                       | 58%                          | 44%                            | 46%                                      |
| % of roadway system in repair backlog (PCI ≤30)                     | 0.86%                        | New                          | 0.86%                          | 0.80%                                    |
| % of potholes repaired within 5 days                                | 95%                          | New                          | 98%                            | 96%                                      |
| % of overall lane miles swept (currently 444 lane miles) as planned | 146%                         | New                          | 178%                           | 100%                                     |

# PUBLIC WORKS DEPARTMENT ADMINISTRATION DIVISION (100-50-501)

***DIVISION DESCRIPTION:***

The Administrative division is under the direction of the Director of Public Works. The division is responsible for the direction and administration of all facets of engineering, inspection, street maintenance, flood plain management and street lighting activities for the City.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 268,687                   | \$ 415,519                   | \$ 366,396                     | \$ 470,257                               | \$ 54,738                       |
| Operations & maintenance                | 4,591                        | 1,400                        | 2,502                          | 1,400                                    | -                               |
| Services & other                        | 82,619                       | 144,110                      | 144,110                        | 81,110                                   | (63,000)                        |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 355,897</b>            | <b>\$ 561,029</b>            | <b>\$ 513,008</b>              | <b>\$ 552,767</b>                        | <b>\$ (8,262)</b>               |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Director of Public Works         | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Assistant Public Works Director  | -                            | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Senior Project Engineer          | 1.00                         | -                            | -                              | -  | -                               |
| Administrative Assistant 1       | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| <b>TOTAL</b>                     | <b>3.00</b>                  | <b>3.00</b>                  | <b>3.00</b>                    | <b>3.00</b>                              | <b>-</b>                        |

# PUBLIC WORKS DEPARTMENT ENGINEERING & INSPECTIONS DIVISION (100-50-502)

***DIVISION DESCRIPTION:***

The Engineering & Inspections Division of the Public Works Department is responsible for plan review, project management, inspection, project delivery and closeout of public and private water, sewer, street and drainage projects.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|---|-------------------|-------------------|-------------------|-----------------------|----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services                      | \$ 460,369        | \$ 494,052        | \$ 496,744        | \$ 584,991            | \$ 90,939            |
| Operations & maintenance                | 3,596             | 5,300             | 3,830             | 5,300                 | -                    |
| Services & other                        | 232,030           | 297,319           | 490,819           | 337,456               | 40,137               |
| Capital outlay                          | -                 | -                 | -                 | -                     | -                    |
| <b>TOTAL</b>                            | <b>\$ 695,995</b> | <b>\$ 796,671</b> | <b>\$ 991,393</b> | <b>\$ 927,747</b>     | <b>\$ 131,076</b>    |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| City Engineer                    | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Capital Projects Manager         | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Construction Inspector           | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Engineering Technician           | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Administrative Assistant II      | -                 | 1.00              | 1.00              | 1.00                  | -                    |
| <b>TOTAL</b>                     | <b>4.00</b>       | <b>5.00</b>       | <b>5.00</b>       | <b>5.00</b>           | <b>-</b>             |

# PUBLIC WORKS DEPARTMENT

## STREET MAINTENANCE DIVISION (100-50-503)

***DIVISION DESCRIPTION:***

The Street Maintenance Division of the Public Works Department is responsible for the maintenance and repair of all publicly owned streets and sidewalks. This includes the repair and maintenance of concrete and asphalt pavements, sidewalks, curb and gutter, signs, pavement markings, traffic signals, school zones, and guardrails.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 694,239                   | \$ 707,108                   | \$ 616,576                     | \$ 680,070                               | \$ (27,038)                     |
| Operations & maintenance                | 787,894                      | 976,537                      | 953,457                        | 1,029,537                                | 53,000                          |
| Services & other                        | 298,723                      | 291,690                      | 369,991                        | 509,247                                  | 217,557                         |
| Transfers to other funds                | 7,700,057                    | 6,175,000                    | 6,175,000                      | 2,495,000                                | (3,680,000)                     |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 9,480,913</b>          | <b>\$ 8,150,335</b>          | <b>\$ 8,115,024</b>            | <b>\$ 4,713,854</b>                      | <b>\$ (3,436,481)</b>           |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Street/Drainage Superintendent   | 0.50                         | -                            | -                              | -  | -                               |
| Street/Drainage Foreman          | 1.00                         | -                            | -                              | -  | -                               |
| Streets Supervisor               | -                            | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Street Crew leader               | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Traffic Control Tech.            | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Equipment Operator               | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Street Maintenance Worker        | 5.00                         | 5.00                         | 5.00                           | 5.00                                     | -                               |
| <b>TOTAL</b>                     | <b>9.50</b>                  | <b>9.00</b>                  | <b>9.00</b>                    | <b>9.00</b>                              | <b>-</b>                        |

# PUBLIC WORKS DEPARTMENT STREET LIGHTING DIVISION (100-50-504)

***DIVISION DESCRIPTION:***

The Street Lighting Division of the Public Works Department provides for street lighting costs for City streets.

## EXPENDITURE SUMMARY

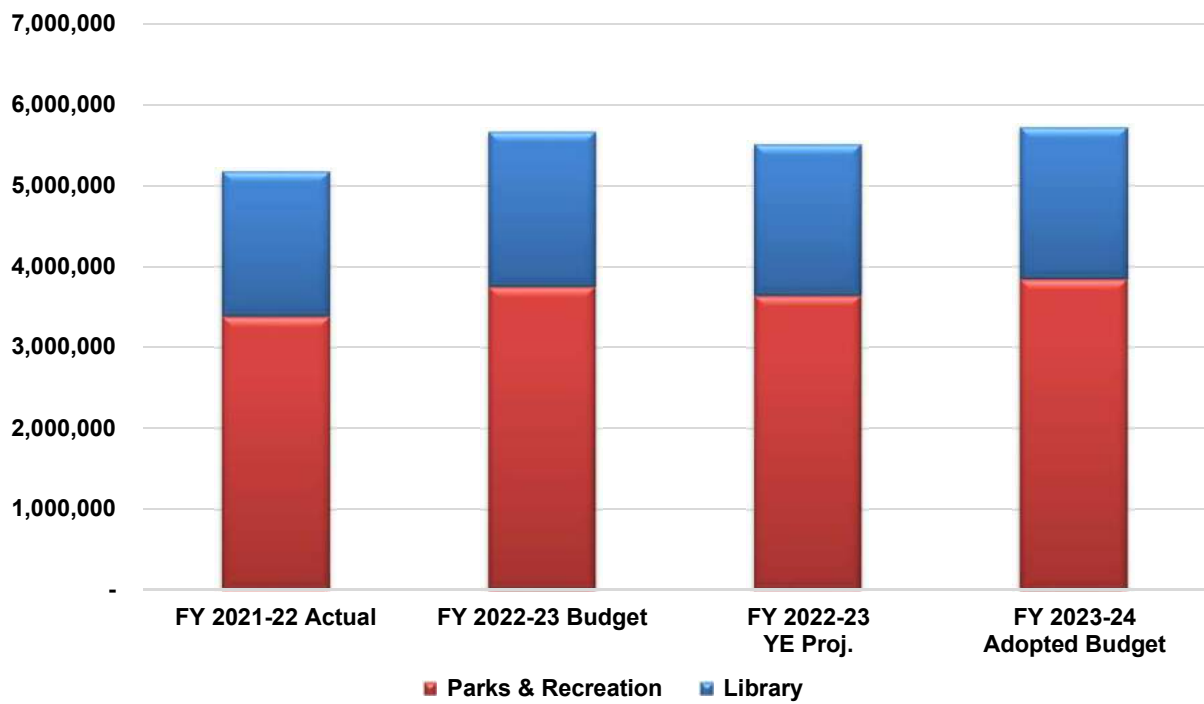
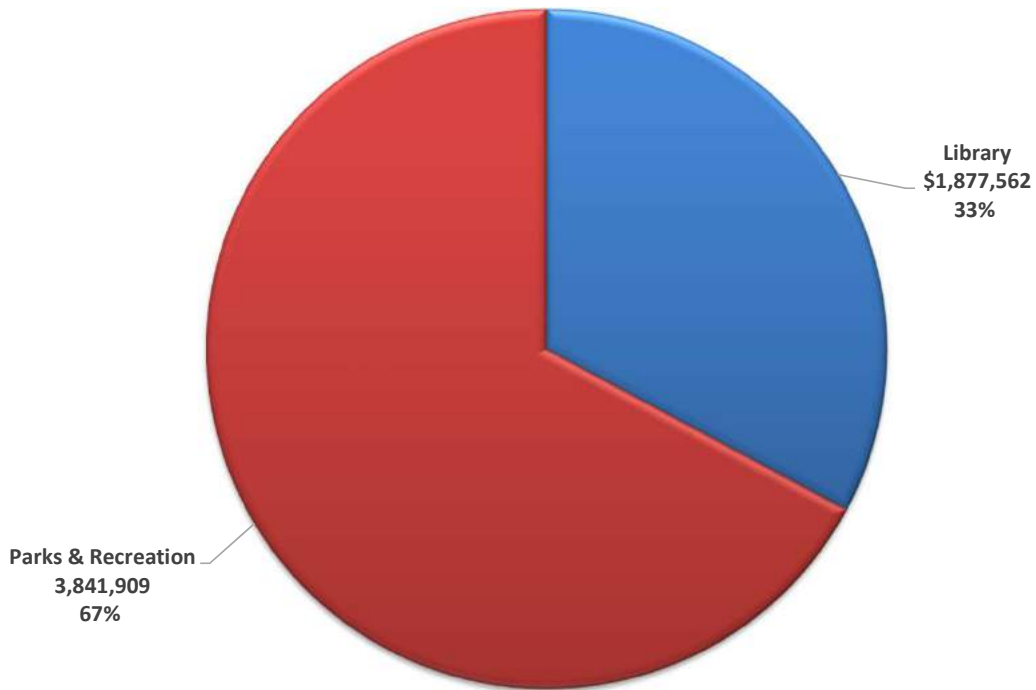
| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance                | -                            | -                            | -                              | -  | -                               |
| Services & other                        | 471,502                      | 544,000                      | 464,440                        | 487,660                                  | (56,340)                        |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 471,502</b>            | <b>\$ 544,000</b>            | <b>\$ 464,440</b>              | <b>\$ 487,660</b>                        | <b>\$ (56,340)</b>              |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this division   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

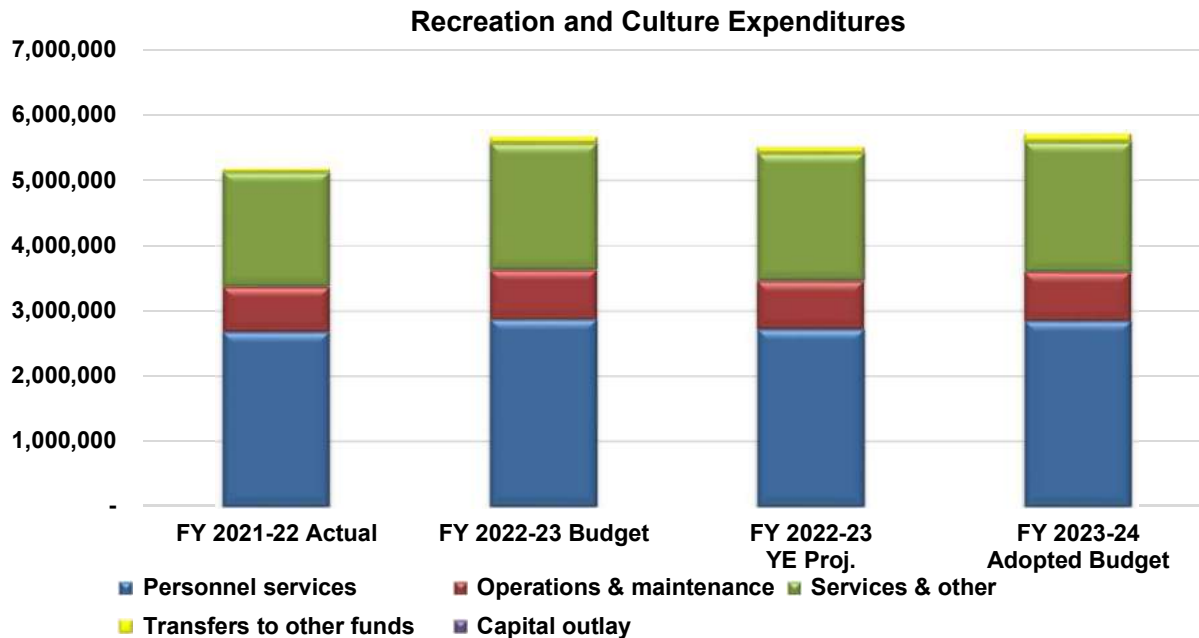
# RECREATION AND CULTURE



## RECREATION AND CULTURE EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | FY 2021-22          | FY 2022-23          | FY 2022-23          | FY 2023-24          | Budget<br>Variance (\$) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
|                                  | Actual              | Budget              | YE Proj.            | Adopted<br>Budget   |                         |
| Library                          | \$ 1,794,727        | \$ 1,916,167        | \$ 1,871,655        | \$ 1,877,562        | \$ (38,605)             |
| Parks & Recreation               | 3,383,176           | 3,754,230           | 3,642,096           | 3,841,909           | 87,679                  |
| <b>TOTAL</b>                     | <b>\$ 5,177,903</b> | <b>\$ 5,670,397</b> | <b>\$ 5,513,751</b> | <b>\$ 5,719,471</b> | <b>\$ 49,074</b>        |

| <b>EXPENDITURES BY CATEGORY:</b> | FY 2021-22          | FY 2022-23          | FY 2022-23          | FY 2023-24          | Budget<br>Variance (\$) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Personnel services               | \$ 2,682,456        | \$ 2,873,242        | \$ 2,720,413        | \$ 2,848,768        | \$ (24,474)             |
| Operations & maintenance         | 692,407             | 757,718             | 742,769             | 751,038             | (6,680)                 |
| Services & other                 | 1,755,440           | 1,941,837           | 1,952,969           | 1,992,065           | 50,228                  |
| Transfers to other funds         | 47,600              | 97,600              | 97,600              | 127,600             | 30,000                  |
| Capital outlay                   | -                   | -                   | -                   | -                   | -                       |
| <b>TOTAL</b>                     | <b>\$ 5,177,903</b> | <b>\$ 5,670,397</b> | <b>\$ 5,513,751</b> | <b>\$ 5,719,471</b> | <b>\$ 49,074</b>        |

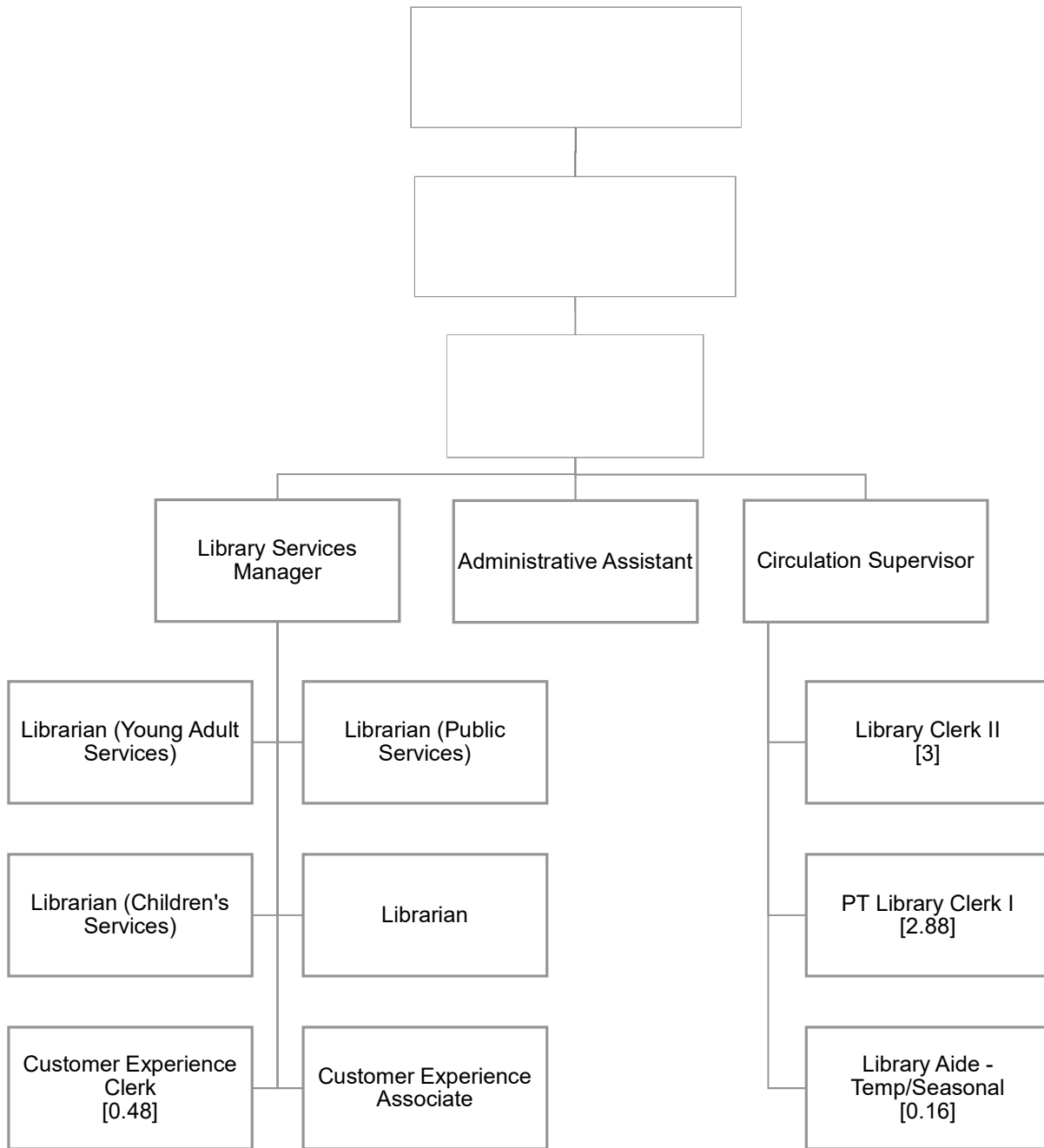


### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY DEPARTMENT:</b> | FY 2021-22   | FY 2022-23   | FY 2022-23   | FY 2023-24        | Budget<br>Variance (\$) |
|-----------------------|--------------|--------------|--------------|-------------------|-------------------------|
|                       | Actual       | Budget       | YE Proj.     | Adopted<br>Budget |                         |
| Library               | 15.52        | 15.52        | 15.52        | 15.52             | -                       |
| Parks & Recreation    | 22.00        | 22.96        | 22.96        | 22.96             | -                       |
| <b>TOTAL</b>          | <b>37.52</b> | <b>38.48</b> | <b>38.48</b> | <b>38.48</b>      | <b>-</b>                |

# LIBRARY DEPARTMENT



# LIBRARY

## LIBRARY (100-60-601)

**DEPARTMENT DESCRIPTION:**

The Keller Public Library supports life-long learning and fun through books, programs and media in order to transform lives for a better community.

**DEPARTMENT GOALS:**

1. Provide a welcoming sense of place in which all members of the public can interact, exchange ideas, learn and enhance community.
2. Provide resources that inform, educate, inspire, and bring enjoyment to both individuals and the community.
3. Develop, implement and maintain an information technology that accommodates the changing requirements of delivering library services in the 21st century.
4. Protect the community's investment in facilities.
5. Create a stable and sustainable economic model of providing the community with free and equal access of information.

**DEPARTMENT OBJECTIVES:**

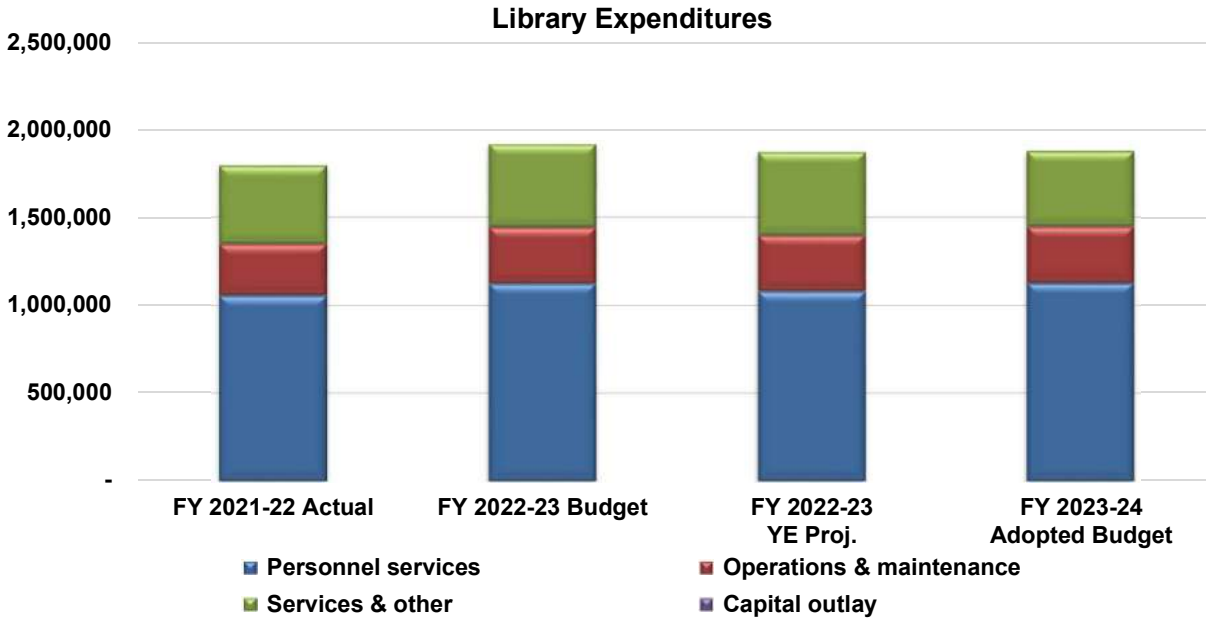
1. Ensure the library environment welcomes and respects all members of our community.
2. Offer programming and cultural opportunities for children and adults that enhance quality of life in the community.
3. Conduct ongoing assessments of new library-related technologies and their implications for delivering emerging but proven technologies.
4. Utilize environmentally friendly methods, practices and technologies in the maintenance of facilities.
5. Leverage the library's resources through partnerships.

**SERVICE LEVEL ANALYSIS:**

| <b>SERVICES PROVIDED</b>  | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     |
|---|-------------------|-------------------|-------------------|-----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> |
| Visits to Library   | 134,804           | 125,000           | 152,329           | 150,000               |
| Number of checkouts   | 510,068           | 460,000           | 591,679           | 550,000               |
| Library programs participants   | 29,277            | 17,000            | 43,623            | 25,000                |
| Digital Service Usage   | 61,071            | NEW               | 73,989            | 70,000                |
| <b>PERFORMANCE INDICATORS</b>   |                   |                   |                   |                       |
| Checkouts per FTE employee as a measure of workload (Texas average of 15,031 checkouts per FTE) | 32,865            | 30,666            | 38,124            | 35,438                |
| Library visits per capita (Texas average 3.3)   | 2.97              | 2.67              | 3.36              | 3.30                  |
| Library checkouts per capita ( Texas average 4.91)  | 11.24             | 9.82              | 13.03             | 12.12                 |
| Digital Services usage per capita   | 1.35              | NEW               | 1.63              | 1.54                  |
| Program participation per FTE (state average 450)   | 1,886             | 1,095             | 2,811             | 1,611                 |
| Experiential Usage  | NEW               | NEW               | 68,250            | 65,000                |

# LIBRARY EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 1,055,093                 | \$ 1,124,471                 | \$ 1,078,639                   | \$ 1,127,677                             | \$ 3,206                        |
| Operations & maintenance         | 293,934                      | 320,600                      | 320,600                        | 321,750                                  | 1,150                           |
| Services & other                 | 445,699                      | 471,096                      | 472,416                        | 428,135                                  | (42,961)                        |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 1,794,727</b>          | <b>\$ 1,916,167</b>          | <b>\$ 1,871,655</b>            | <b>\$ 1,877,562</b>                      | <b>\$ (38,605)</b>              |

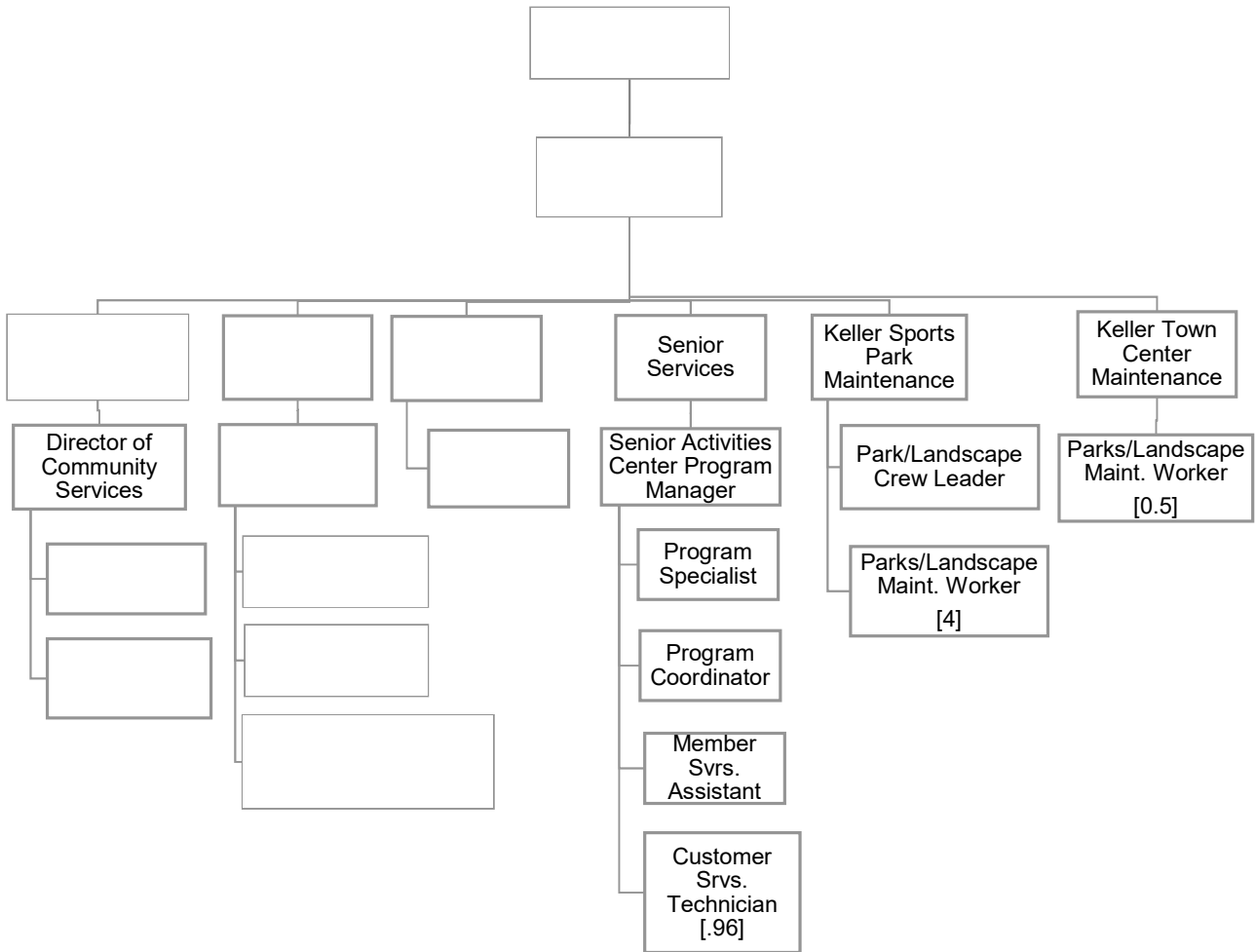


## PERSONNEL SUMMARY

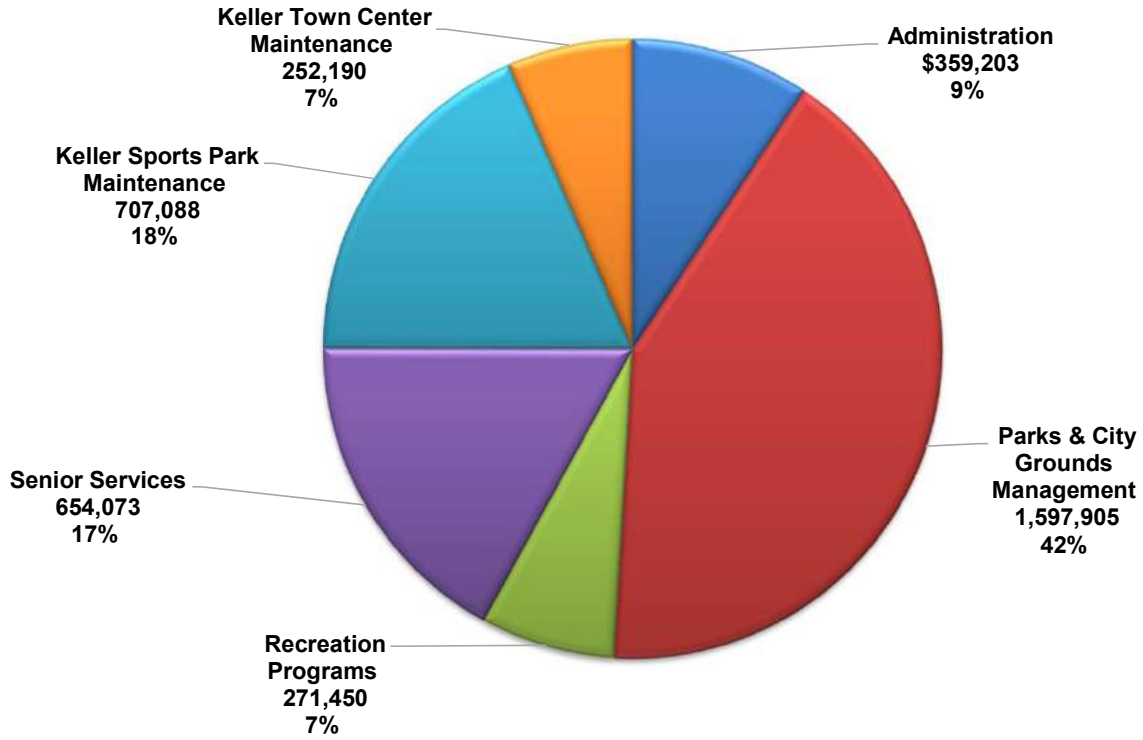
(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>DEPARTMENT / DIVISION:</b>     | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Library Director                  | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Library Services Manager          | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Librarian                         | 3.00                         | 3.00                         | 4.00                           | 4.00                                     | 1.00                            |
| Administrative Assistant          | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Customer Experience Associate     | 1.48                         | 1.48                         | 1.48                           | 1.48                                     | -                               |
| Circulation Supervisor            | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Library Clerk                     | 6.88                         | 6.88                         | 5.88                           | 5.88                                     | (1.00)                          |
| Library Aide - Temporary/Seasonal | 0.16                         | 0.16                         | 0.16                           | 0.16                                     | -                               |
| <b>TOTAL</b>                      | <b>15.52</b>                 | <b>15.52</b>                 | <b>15.52</b>                   | <b>15.52</b>                             | <b>-</b>                        |

# PARKS AND RECREATION DEPARTMENT



# PARKS AND RECREATION

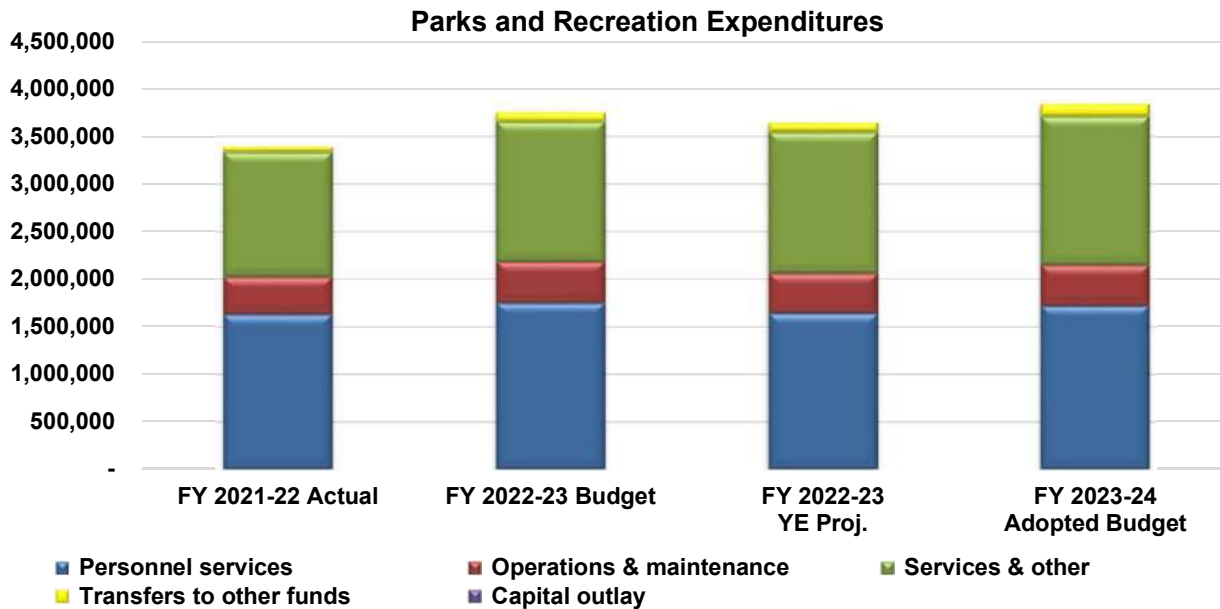


# PARKS AND RECREATION DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration                   | \$ 338,430           | \$ 384,118           | \$ 357,822             | \$ 359,203                      | \$ (24,915)             |
| Parks & City Grounds Management  | 1,317,781            | 1,587,305            | 1,568,527              | 1,597,905                       | 10,600                  |
| Recreation Programs              | 316,737              | 300,163              | 236,829                | 271,450                         | (28,713)                |
| Senior Services                  | 419,726              | 513,803              | 574,531                | 654,073                         | 140,270                 |
| Keller Sports Park Maintenance   | 728,567              | 713,938              | 660,194                | 707,088                         | (6,850)                 |
| Keller Town Center Maintenance   | 261,935              | 254,903              | 244,193                | 252,190                         | (2,713)                 |
| <b>TOTAL</b>                     | <b>\$ 3,383,176</b>  | <b>\$ 3,754,230</b>  | <b>\$ 3,642,096</b>    | <b>\$ 3,841,909</b>             | <b>\$ 87,679</b>        |

| <b>EXPENDITURES BY CATEGORY:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services               | \$ 1,627,363         | \$ 1,748,771         | \$ 1,641,774           | \$ 1,721,091                    | \$ (27,680)             |
| Operations & maintenance         | 398,472              | 437,118              | 422,169                | 429,288                         | (7,830)                 |
| Services & other                 | 1,309,741            | 1,470,741            | 1,480,553              | 1,563,930                       | 93,189                  |
| Transfers to other funds         | 47,600               | 97,600               | 97,600                 | 127,600                         | 30,000                  |
| Capital outlay                   | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                     | <b>\$ 3,383,176</b>  | <b>\$ 3,754,230</b>  | <b>\$ 3,642,096</b>    | <b>\$ 3,841,909</b>             | <b>\$ 87,679</b>        |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY DIVISION</b>              | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration                  | 3.00                 | 3.00                 | 3.00                   | 3.00                            | -                       |
| Parks & City Grounds Management | 8.50                 | 8.50                 | 8.50                   | 8.50                            | -                       |
| Recreation Programs             | 2.00                 | 1.00                 | 1.00                   | 1.00                            | -                       |
| Senior Services                 | 3.00                 | 4.96                 | 4.96                   | 4.96                            | -                       |
| Keller Sports Park Maintenance  | 5.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Keller Town Center Maintenance  | 0.50                 | 0.50                 | 0.50                   | 0.50                            | -                       |
| <b>TOTAL</b>                    | <b>22.00</b>         | <b>22.96</b>         | <b>22.96</b>           | <b>22.96</b>                    | <b>-</b>                |

# PARKS AND RECREATION DEPARTMENT

## **DEPARTMENT DESCRIPTION:**

The Parks and Recreation Department provides special events, programming, recreation, Senior Services, and maintains open space for our residents and visitors.

## **DEPARTMENT GOALS:**

1. Create parks, trails, and natural areas in accordance with the individual master plans where quality of life is protected and areas are carefully planned to provide a safe place to play, healthy lifestyles are encouraged and economic development is fostered.
2. Analyze and Prioritize citizens' needs, ideas and feedback related to parks and recreation by coordinating citizen boards, including the Parks and Recreation Board, Keller Development Corporation, and special committees and task forces.
3. Cultivate partnerships with civic groups, private businesses, foundations, and neighboring cities that align with our core values to expand our resources.
4. Acquire and administrate grants for parks and facilities.
5. Provide recreational and event locations for individuals to gather, celebrate, practice and compete through a reservation system.
6. Encourage healthy lifestyles and promote economic development through the provision of professionally managed quality grounds and facilities.
7. Foster tourism: The department aims to showcase local businesses and organizations and provide citizens an economical means of recreation through the creation and implementation of a variety of enriching programs and special events.
8. Ensure sustainability of citywide special events through the expansion of our resources and encouragement of community involvement by:
  - a. Maintaining and promoting an active and rewarding volunteer program.
  - b. Creating loyal sponsorships and developing new opportunities for businesses to feature their products and services.
9. Encourage healthy and active lifestyles through health and wellness programs, life enrichment classes, education, and travel opportunities.
10. Continue to create new technology programs that meet the needs of our aging population and programs that help them maneuver through new trending challenges.
11. Enhance awareness of the Senior Activities Center through public events and promotion of our programs on social, electronic and print media.
12. Enhance recreational and competitive opportunities for both youth and adults while also generating additional revenues through the management of a successful ground lease agreement with Blue Sky Sports Center.
13. Continue administering a non-resident fee for all league activities including a \$30 per player per season fee with a cap of \$90 per family per season.
14. Analyze and prioritize Keller Town Center property owners' and citizens' needs, ideas and feedback related to the operation of the Keller Town Center Property Owner's Association by coordinating regular meetings of the board.
15. Ensure sustainability of the Keller Town Center Property Owners Association through management of the collection of pro rata fees from the property owners per the Keller Town Center Property Owners Association Developer's Agreement.

## **DEPARTMENT OBJECTIVES:**

1. Complete Park Development projects as determined by City Council.
2. Continue Hike and Bike Trail System Expansion.
3. Continue meeting with key community stakeholders to analyze and meet community wants and needs.
4. Create free to low cost events that appeal to a large demographic. Specifically 95% family friendly, 5% young adults.
5. Create opportunities for revitalization of community through trash bash, fishing, adopt-a-street and adopt-a-spot programs, in addition to promoting Tree City USA through Arbor Day celebrations.
6. Provide sponsors and businesses opportunities to connect with their local senior community through a variety of sponsorships/programs and provide support and resources for our members and their families.
7. Continually evaluate our programming to meet the needs of our growing membership base.
8. Establish new volunteer opportunities that align with our goals and mission.

# PARKS AND RECREATION DEPARTMENT

**SERVICE LEVEL ANALYSIS:**

| <b>SERVICES PROVIDED</b>  | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     |
|---|-------------------|-------------------|-------------------|-----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> |
| Board/Committee Meetings Organized  | 18                | 14                | 14                | 14                    |
| Facility & Park Reservations  | 884               | 1,000             | 950               | 925                   |
| Total park acreage (including undeveloped land, but not including Keller Sports Park) | 305               | 305               | 305               | 305                   |
| Total developed park acreage  | 219               | 230               | 230               | 230                   |
| Total undeveloped park acreage  | 86                | 75                | 75                | 75                    |
| Total miles of hike/bike trails maintained  | 28                | 28                | 28                | 29                    |
| Special events provided annually  | 36                | 36                | 35                | 35                    |
| Recreation Program Volunteers   | 1,137             | 1,200             | 1,200             | 1,300                 |
| Number of partnerships developed  | 10                | 12                | 11                | 12                    |
| Programs provided annually  | 20                | 20                | 17                | 14                    |
| Number of Annual Memberships  | 3,358             | 1,000             | 2,900             | 3,000                 |
| Annual Senior Services Programs Provided  | 1,647             | 1,500             | 1,800             | 1,800                 |
| Number of Trips offered   | 34                | 45                | 38                | 40                    |
| Number of Community Partners  | 55                | 35                | 50                | 50                    |
| Number of Monetary Donations Provided to Senior Center                                | 69                | 60                | 75                | 75                    |
| Total Sports Park acreage   | 175               | 175               | 175               | 175                   |
| Total Sports Park acreage maintained privately  | 18                | 18                | 18                | 18                    |
| Contracted developed park acreage   | 50                | 50                | 50                | 50                    |
| Total Sports Park acreage undeveloped   | 50                | 50                | 50                | 50                    |
| Total facility square footage maintained  | 13,277            | 13,277            | 13,277            | 13,277                |
| Association fee revenue   | \$96,393          | \$94,773          | \$94,773          | \$94,773              |
| Association meetings held   | 1                 | 1                 | 1                 | 1                     |
| Total Town Center property acreage  | 162               | 162               | 162               | 162                   |
| Public property acreage   | 100               | 100               | 100               | 100                   |
| Private property acreage  | 61.4              | 61.4              | 61.4              | 61.4                  |

| <b>PERFORMANCE INDICATORS</b>                                   | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     |
|---|-------------------|-------------------|-------------------|-----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> |
| Per capita annual investment in parks and recreation operations | 52                | 57                | 57                | 60                    |
| Total developed park acreage per 1,000                          | 4.82              | 5.03              | 5.03              | 4.99                  |
| Developed park acres per full-time maintenance staff            | 24.33             | 25.56             | 25.56             | 25.56                 |
| Special event guests  | 79,447            | 40,000            | 80,000            | 80,000                |
| Recreation program volunteer hrs                                | 3,833             | 4,000             | 4,000             | 4,000                 |
| Recreation partnership dollars generated                        | 11,455            | 45,000            | 20,000            | 40,000                |
| Annual Facility Attendance                                      | 31,481            | 13,000            | 40,000            | 35,000                |
| Annual Senior Services Program Attendance                       | 31,577            | 20,000            | 32,000            | 32,000                |
| Special Event Participants                                      | 2,424             | 3,000             | 3,000             | 3,000                 |
| Trip Participants   | 642               | 600               | 615               | 650                   |
| Annual Donation Total   | 10,678            | 25,000            | 17,000            | 15,000                |
| Sports Park operating & maintenance cost per capita             | 16.96             | 19.26             | 19.26             | 19.23                 |
| Developed Sports Park acres per maintenance staff               | 21.40             | 21.40             | 21.40             | 21.40                 |
| Non-Resident Fees Collected                                     | \$65,690          | \$104,634         | \$153,038         | \$153,038             |

# PARKS AND RECREATION DEPARTMENT ADMINISTRATION DIVISION (100-63-631)

***DIVISION DESCRIPTION:***

The Administration Division provides direction and administrative oversight for all parks and city grounds management, recreation programs, facilities maintenance, special events, Senior Center operations, The Keller Pointe, Keller Town Center maintenance, park capital improvements and development, and grant programs. The Administration Division serves as liaison to the Parks and Recreation Board, Keller Development Corporation, City Council, and special committees and task forces.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 286,912                   | \$ 326,296                   | \$ 302,140                     | \$ 296,508                               | \$ (29,788)                     |
| Operations & maintenance                | 3,292                        | 2,800                        | 2,790                          | 2,800                                    | -                               |
| Services & other                        | 48,226                       | 55,022                       | 52,892                         | 59,895                                   | 4,873                           |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 338,430</b>            | <b>\$ 384,118</b>            | <b>\$ 357,822</b>              | <b>\$ 359,203</b>                        | <b>\$ (24,915)</b>              |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Director of Community Services   | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Administrative Assistant         | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Program and Events Coordinator   | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| <b>TOTAL</b>                     | <b>3.00</b>                  | <b>3.00</b>                  | <b>3.00</b>                    | <b>3.00</b>                              | <b>-</b>                        |

# PARKS AND RECREATION DEPARTMENT

## PARKS & CITY GROUNDS MANAGEMENT DIVISION (100-63-632)

***DIVISION DESCRIPTION:***

The Parks & City Grounds Management division of the Parks and Recreation Department is responsible for enhancing the quality of life for Keller citizens and businesses by providing and maintaining the richness and diversity of a safe, available, accessible, and affordable park system. The division maintains all City parks, park amenities and facilities, trails, all City-owned facilities grounds, Park & Recreation facilities (with the exception of The Keller Pointe) and all landscaped street medians and landscaped right-of-ways. This division is also responsible for the construction of small park projects. Finally, the division assists the Recreation Division with the implementation of City led special events.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>   | <b>Budget</b>        |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted</b>      | <b>Variance (\$)</b> |
|   |                     |                     |                     | <b>Budget</b>       |                      |
| Personnel services                      | \$ 506,431          | \$ 605,367          | \$ 633,806          | \$ 625,012          | \$ 19,645            |
| Operations & maintenance                | 217,069             | 215,509             | 212,280             | 215,429             | (80)                 |
| Services & other                        | 594,281             | 766,429             | 722,441             | 757,464             | (8,965)              |
| Capital outlay                          | -                   | -                   | -                   | -                   | -                    |
| <b>TOTAL</b>                            | <b>\$ 1,317,781</b> | <b>\$ 1,587,305</b> | <b>\$ 1,568,527</b> | <b>\$ 1,597,905</b> | <b>\$ 10,600</b>     |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                  |                   |                   |                   | <b>Budget</b>     |                      |
| Foreman (Parks)                  | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| Crew Leader (Parks)              | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| Landscape Crew Leader            | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| Maintenance Worker (Parks)       | 5.50              | 5.50              | 5.50              | 5.50              | -                    |
| <b>TOTAL</b>                     | <b>8.50</b>       | <b>8.50</b>       | <b>8.50</b>       | <b>8.50</b>       | <b>-</b>             |

# PARKS AND RECREATION DEPARTMENT RECREATION PROGRAMS DIVISION (100-63-633)

**DIVISION DESCRIPTION:**

The Recreation Programs division of the Parks and Recreation Department manages the City's Special Events, programs, and activities. Annual special events administered by the department include Flannel Fest, Holly Days, Outdoor Holiday Decorating Contest, Spring Egg Scramble, Fishing for Fun (2), Daddy/Daughter Dance (4), Keller Summer Nights (5), Family Campout, Haunted Campout, Haunted Trail, Date Night, and Trash Bash (2). In addition to Special Events the programs offered by our department include A Sense of Adventure (8), Yappy Hour (8), Night Hike (12), and Adopt-a-Street.

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 204,532                   | \$ 149,472                   | \$ 88,695                      | \$ 91,396                                | \$ (58,076)                     |
| Operations & maintenance         | 8,209                        | 11,499                       | 11,499                         | 11,499                                   | -                               |
| Services & other                 | 69,895                       | 55,092                       | 52,535                         | 54,455                                   | (637)                           |
| Transfers to other funds         | 34,100                       | 84,100                       | 84,100                         | 114,100                                  | 30,000                          |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 316,737</b>            | <b>\$ 300,163</b>            | <b>\$ 236,829</b>              | <b>\$ 271,450</b>                        | <b>\$ (28,713)</b>              |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Recreation Manager        | 1.00                         | -                            | -                              | -  | -                               |
| Recreation Supervisor     | -                            | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Event Specialist          | 1.00                         | -                            | -                              | -  | -                               |
| <b>TOTAL</b>              | <b>2.00</b>                  | <b>1.00</b>                  | <b>1.00</b>                    | <b>1.00</b>                              | <b>-</b>                        |

# PARKS AND RECREATION DEPARTMENT SENIOR SERVICES DIVISION (100-63-634)

***DIVISION DESCRIPTION:***

The Keller Senior Activities Center is an essential element of a healthy and vibrant community, providing individual, social and economic value. The Senior Services division of the Parks and Recreation Department encourages individuals and groups to connect with one another to create a welcoming, diverse and fun environment by providing a wide range of health and wellness, enrichment, education, travel opportunities, meal program and special events for the 55-plus population. Our new facility that was opened in January 2022 includes one large activity room that can be divided into 3 individual multipurpose rooms, a full size gym, fitness room, game room, dedicated arts & craft room, classroom, a lounge space for socializing and a catering kitchen.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|---|-------------------|-------------------|-------------------|-----------------------|----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services                      | \$ 243,205        | \$ 294,708        | \$ 304,861        | \$ 354,943            | \$ 60,235            |
| Operations & maintenance                | 26,741            | 42,076            | 39,850            | 43,060                | 984                  |
| Services & other                        | 149,780           | 177,019           | 229,820           | 256,070               | 79,051               |
| Capital outlay                          | -                 | -                 | -                 | -                     | -                    |
| <b>TOTAL</b>                            | <b>\$ 419,726</b> | <b>\$ 513,803</b> | <b>\$ 574,531</b> | <b>\$ 654,073</b>     | <b>\$ 140,270</b>    |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b>                   | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|--|-------------------|-------------------|-------------------|-----------------------|----------------------|
|  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Program Manager (Senior Activities Center Manager) | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Program Specialist (Recreation)                    | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Program Coordinator                                | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Member Services Assistant                          | -                 | 1.00              | 1.00              | 1.00                  | -                    |
| Customer Services Technician                       | -                 | 0.96              | 0.96              | 0.96                  | -                    |
| <b>TOTAL</b>                                       | <b>3.00</b>       | <b>4.96</b>       | <b>4.96</b>       | <b>4.96</b>           | <b>-</b>             |

# PARKS AND RECREATION DEPARTMENT

## KELLER SPORTS PARK MAINTENANCE DIVISION (100-63-635)

***DIVISION DESCRIPTION:***

The Sports Park Maintenance division of the Parks and Recreation Department provides funding for the operations and maintenance costs of the Keller Sports Park. Funding for the construction and development of the Sports Park has been paid from the Keller Development Corporations ½ cent sales tax.

The management of the youth sports leagues and equestrian activities is provided by the Keller Youth Association, the Keller Soccer Association, Alliance Rugby Club, Keller Lacrosse Association, Keller Horse Owner's Association and the Keller Saddle Club respectively. The associations prepare the fields for play and the division manages the general maintenance of the facilities. The Sports Park currently includes 4 youth baseball fields, 3 youth softball fields, 1 adult softball field, 2 football/t-ball fields, 6 soccer pads, 1 lacrosse field, a multi-use arena, a warm-up arena, trail, 2 playgrounds, pavilion, fishing pier and four concession/restroom buildings. Additionally, the City owns the property on the south end of the park where the Keller Youth Association operates and maintains three youth baseball fields.

Blue Sky Sports Center, a public/private indoor soccer complex, opened in November 2005 at Keller Sports Park. The City and Blue Sky Sports Center entered into a long term ground lease agreement to accommodate the indoor soccer enterprise. Blue Sky manages the indoor soccer facility operations.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|---|-------------------|-------------------|-------------------|-------------------|----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|   |                   |                   |                   | <b>Budget</b>     |                      |
| Personnel services                      | \$ 323,043        | \$ 338,379        | \$ 276,113        | \$ 316,676        | \$ (21,703)          |
| Operations & maintenance                | 114,705           | 126,234           | 118,750           | 121,500           | (4,734)              |
| Services & other                        | 290,819           | 249,325           | 265,331           | 268,912           | 19,587               |
| Capital outlay                          | -                 | -                 | -                 | -                 | -                    |
| <b>TOTAL</b>                            | <b>\$ 728,567</b> | <b>\$ 713,938</b> | <b>\$ 660,194</b> | <b>\$ 707,088</b> | <b>\$ (6,850)</b>    |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                  |                   |                   |                   | <b>Budget</b>     |                      |
| Crew Leader (Parks)              | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| Maintenance Worker (Parks)       | 4.00              | 4.00              | 4.00              | 4.00              | -                    |
| <b>TOTAL</b>                     | <b>5.00</b>       | <b>5.00</b>       | <b>5.00</b>       | <b>5.00</b>       | <b>-</b>             |

# PARKS AND RECREATION DEPARTMENT

## KELLER TOWN CENTER MAINTENANCE DIVISION (100-63-636)

***DIVISION DESCRIPTION:***

The Town Center Maintenance division was created to account for the activities and maintenance of Keller Town Center public areas within the property owners association. It includes all public rights of way (ROW) from the South ROW of Bear Creek Parkway to the North ROW of Keller Parkway, and from the East ROW of Keller-Smithfield Road to the West ROW of Rufe Snow Drive. It does not include The Parks at Town Center, Keller Town Hall, The Keller Pointe or the Keller ISD Natatorium. The City of Keller receives revenues from the Keller Town Center Property Owner's Association to fund each individual property owner's percentage of maintenance costs, based on each owner's respective amount of land owned in the Keller Town Center Property Owners Association District.

### EXPENDITURE SUMMARY

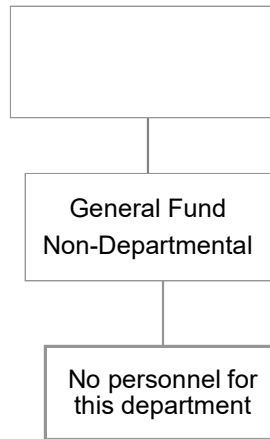
| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|---|-------------------|-------------------|-------------------|-------------------|----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|   |                   |                   |                   | <b>Budget</b>     |                      |
| Personnel services                      | \$ 63,240         | \$ 34,549         | \$ 36,159         | \$ 36,556         | \$ 2,007             |
| Operations & maintenance                | 28,455            | 39,000            | 37,000            | 35,000            | (4,000)              |
| Services & other                        | 156,740           | 167,854           | 157,534           | 167,134           | (720)                |
| Transfers to other funds                | 13,500            | 13,500            | 13,500            | 13,500            | -                    |
| Capital outlay                          | -                 | -                 | -                 | -                 | -                    |
| <b>TOTAL</b>                            | <b>\$ 261,935</b> | <b>\$ 254,903</b> | <b>\$ 244,193</b> | <b>\$ 252,190</b> | <b>\$ (2,713)</b>    |

### PERSONNEL SUMMARY

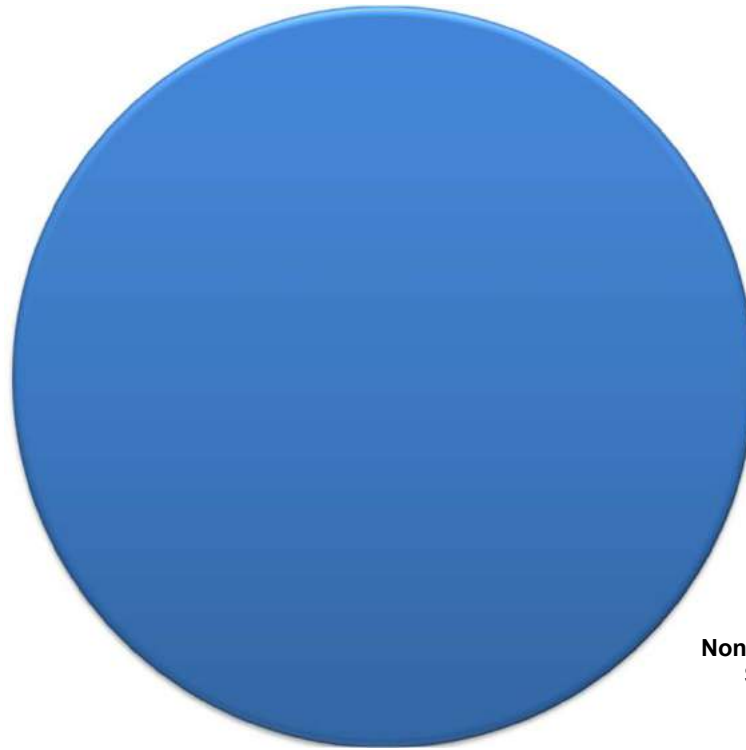
(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                  |                   |                   |                   | <b>Budget</b>     |                      |
| Maintenance Worker (Parks)       | 0.50              | 0.50              | 0.50              | 0.50              | -                    |
| <b>TOTAL</b>                     | <b>0.50</b>       | <b>0.50</b>       | <b>0.50</b>       | <b>0.50</b>       | <b>-</b>             |

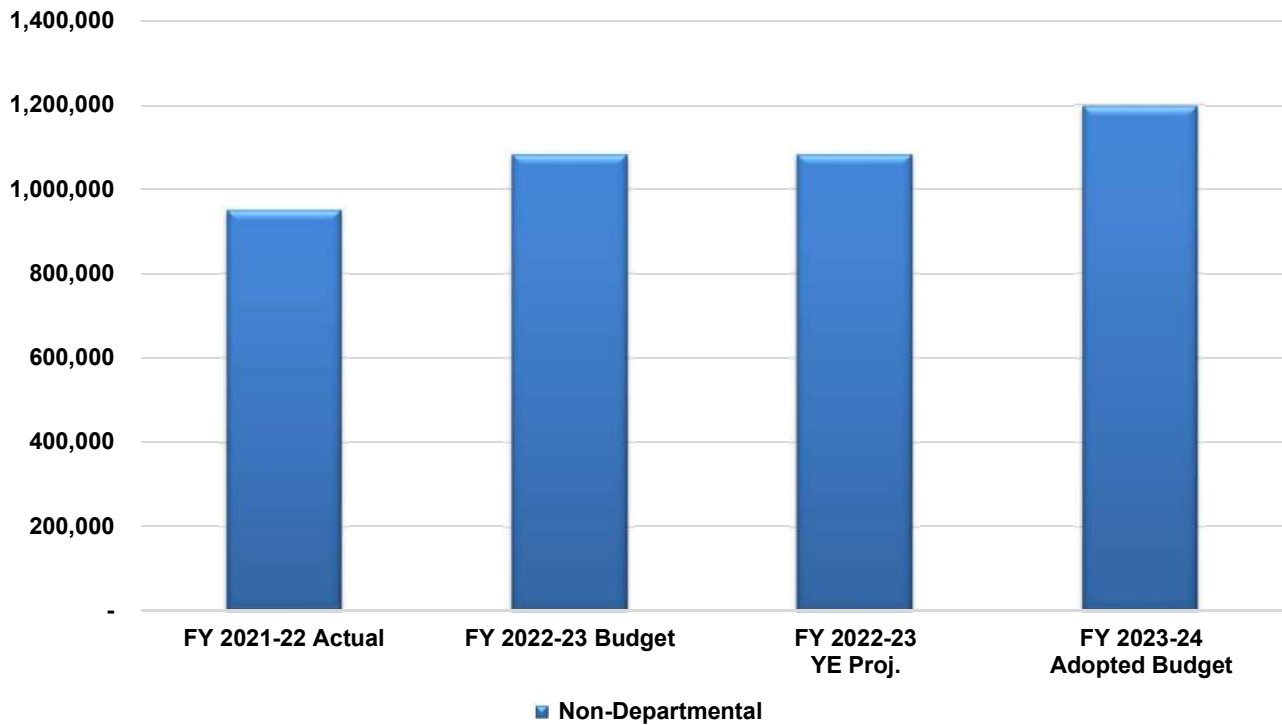
# GENERAL FUND NON-DEPARTMENTAL



# GENERAL FUND NON-DEPARTMENTAL



Non-Departmental  
\$1,197,524  
100%

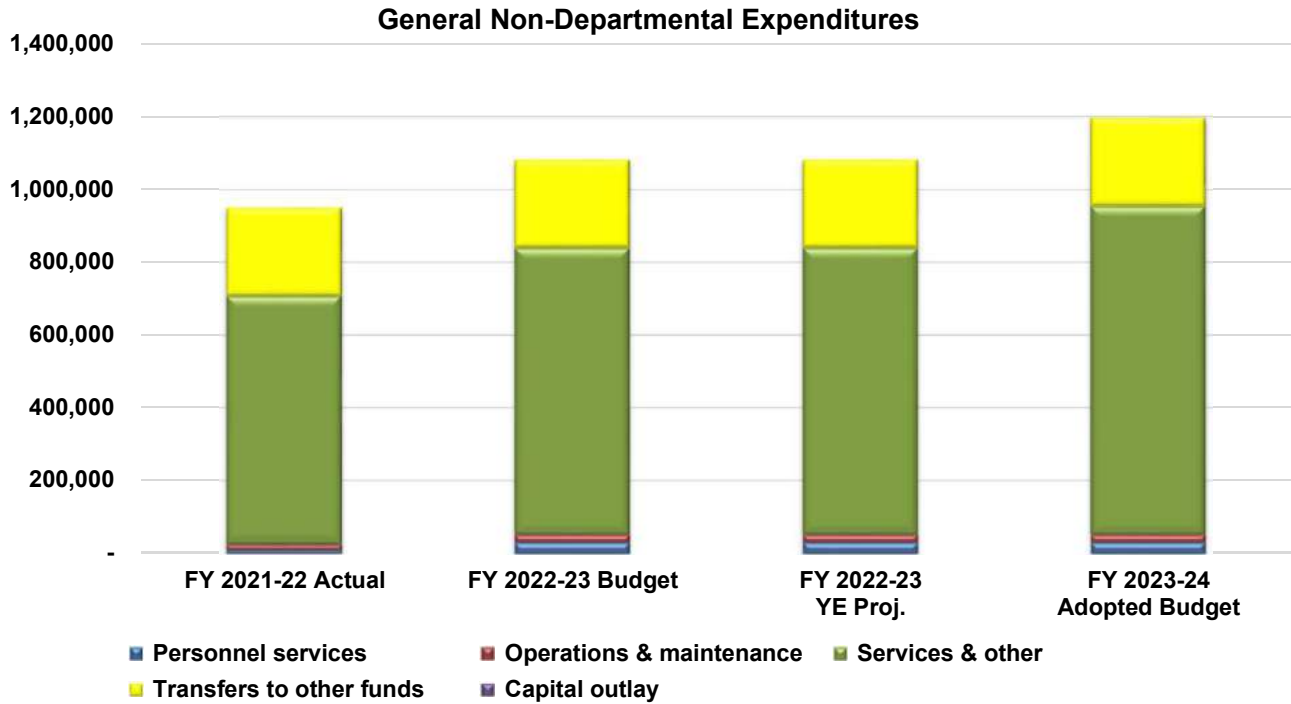


# GENERAL FUND NON-DEPARTMENTAL DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Non-Departmental                 | \$ 950,648           | \$ 1,082,652         | \$ 1,082,652           | \$ 1,197,524                    | \$ 114,872              |
| <b>TOTAL</b>                     | <b>\$ 950,648</b>    | <b>\$ 1,082,652</b>  | <b>\$ 1,082,652</b>    | <b>\$ 1,197,524</b>             | <b>\$ 114,872</b>       |

| <b>EXPENDITURES BY CATEGORY:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services               | \$ 9,295             | \$ 30,000            | \$ 30,000              | \$ 30,000                       | \$ -                    |
| Operations & maintenance         | 14,886               | 21,120               | 21,120                 | 21,120                          | -                       |
| Services & other                 | 683,400              | 788,465              | 788,465                | 903,337                         | 114,872                 |
| Transfers to other funds         | 243,067              | 243,067              | 243,067                | 243,067                         | -                       |
| Capital outlay                   | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                     | <b>\$ 950,648</b>    | <b>\$ 1,082,652</b>  | <b>\$ 1,082,652</b>    | <b>\$ 1,197,524</b>             | <b>\$ 114,872</b>       |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY DEPARTMENT:</b>          | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|--------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this division | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                   | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |



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## ENTERPRISE FUNDS

The Enterprise Funds include business-like governmental activities which are intended to be self-supporting and fund the operation, maintenance, and capital improvements related to the enterprise services. For the City of Keller, the funds considered to be enterprise funds are the Water and Wastewater Fund, the Drainage Utility Fund, and the Keller Pointe. The Enterprise Funds section includes revenue summary information, expenditure summary information, and departmental detail information.

**Note:** Professional and technical vocabulary and abbreviations are defined in the Budget Glossary located in the Appendix Section.



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## **WATER AND WASTEWATER FUND**

The Water and Wastewater Fund provides water and wastewater utility services including water delivery, utility line maintenance, and wastewater treatment and is funded through use of water and wastewater utility fees. The Water and Wastewater Fund sub-section includes revenue summary information, expenditure summary information, and departmental detail information.

**Note:** Professional and technical vocabulary and abbreviations are defined in the Budget Glossary located in the Appendix Section.



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# WATER AND WASTEWATER FUND OVERVIEW

**FUND DESCRIPTION:**

The Water and Wastewater Fund provides water and wastewater utility services including water delivery, utility line maintenance, and wastewater treatment and is funded through consumption-based water and wastewater utility fees.

| REVENUE TOTAL            | FY 2021-22           | FY 2022-23            | FY 2022-23           | FY 2023-24           | Budget              | Variance (\$)       |
|--------------------------|----------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|
| EXPENDITURE TOTAL        | Actual               | Budget                | YE Proj.             | Adopted              | Budget              | Variance (\$)       |
| OPERATING EXPENDITURES   | 29,890,963           | 30,551,486            | 30,459,494           | 29,934,325           | 29,934,325          | (617,161)           |
| <b>EXPENDITURE TOTAL</b> | <b>\$ 29,890,963</b> | <b>\$ 30,551,486</b>  | <b>\$ 30,459,494</b> | <b>\$ 29,934,325</b> | <b>\$ (617,161)</b> | <b>\$ 1,614,763</b> |
| <b>VARIANCE</b>          | <b>\$ 6,255,722</b>  | <b>\$ (1,611,239)</b> | <b>\$ 188,833</b>    | <b>\$ 3,524</b>      | <b>\$ 1,614,763</b> | <b>\$ 1,614,763</b> |
| ASSIGNED                 | 7,438,274            | 7,080,499             | 7,149,139            | 7,300,794            | 220,295             | 1,583,301           |
| RESERVE FUND BALANCE     | (485,294)            | (1,738,758)           | (7,326)              | (155,457)            | 1,583,301           | 1,583,301           |
| UNASSIGNED FUND BALANCE  | 6,952,980            | 5,341,741             | 7,141,813            | 7,145,337            | 1,803,596           | 1,803,596           |
| <b>FUND BALANCE</b>      | <b>\$ 6,952,980</b>  | <b>\$ 5,341,741</b>   | <b>\$ 7,141,813</b>  | <b>\$ 7,145,337</b>  | <b>\$ 1,803,596</b> | <b>\$ 1,803,596</b> |

**RESERVE AND UNASSIGNED ANALYSIS**  
**% OF OPERATING EXPENDITURES**  
**TARGET % LEVEL**

|       |       |       |       |
|-------|-------|-------|-------|
| -1.6% | -5.7% | 23.2% | 23.5% |
| -0.5% | 24.4% |       |       |

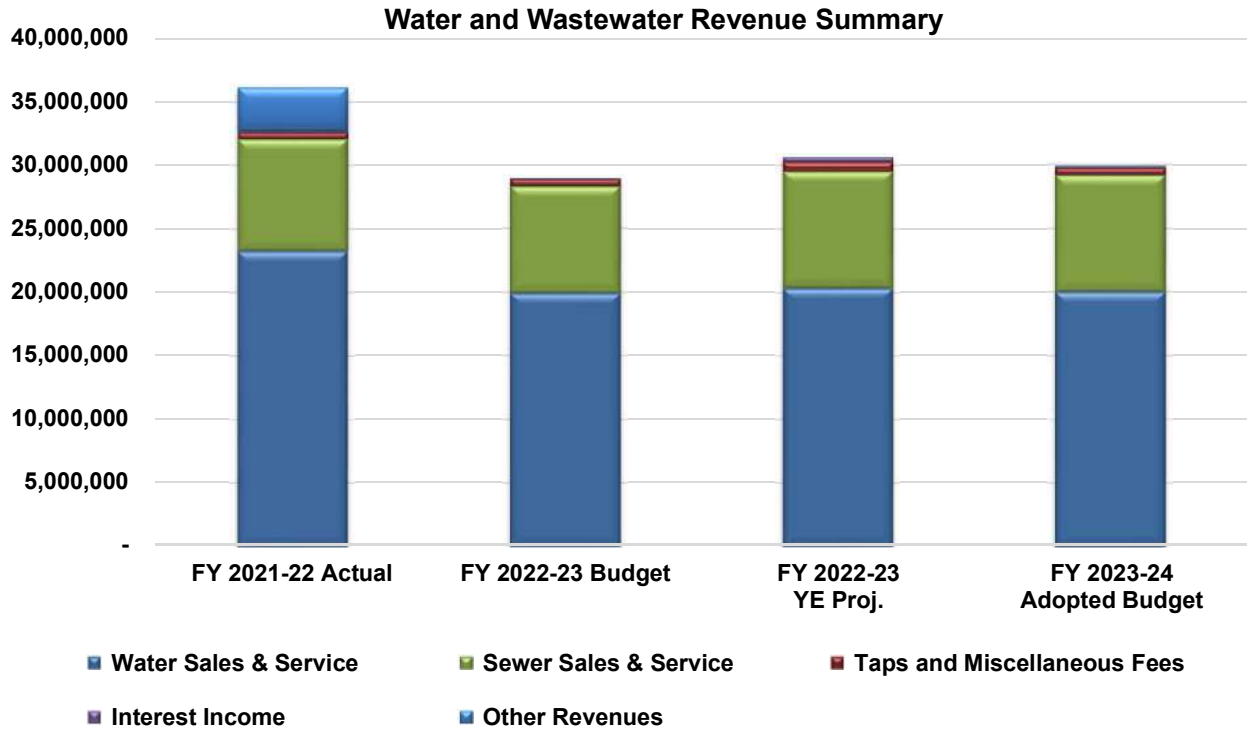
**Water and Wastewater Summary**



# WATER AND WASTEWATER FUND OVERVIEW

## SUMMARY OF WATER AND WASTEWATER FUND REVENUES

| <i>Revenues</i>                 | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| <b>Operating Revenues</b>       |                      |                      |                        |                                 |                         |
| Water Sales & Service           | \$ 23,268,918        | \$ 19,911,562        | \$ 20,344,204          | \$ 20,012,988                   | \$ 101,426              |
| Sewer Sales & Service           | 8,818,091            | 8,412,453            | 9,209,636              | 9,186,535                       | 774,082                 |
| <b>Total Operating Revenues</b> | <b>\$ 32,087,009</b> | <b>\$ 28,324,015</b> | <b>\$ 29,553,840</b>   | <b>\$ 29,199,523</b>            | <b>\$ 875,508</b>       |
| <b>Other Revenue</b>            |                      |                      |                        |                                 |                         |
| Taps and Miscellaneous Fees     | \$ 545,179           | \$ 541,396           | \$ 738,753             | \$ 549,044                      | \$ 7,648                |
| Interest Income                 | 60,484               | 20,215               | 344,043                | 124,972                         | 104,757                 |
| Other Revenues                  | 3,454,013            | 54,621               | 11,691                 | 64,310                          | 9,689                   |
| <b>Total Other Revenues</b>     | <b>\$ 4,059,676</b>  | <b>\$ 616,232</b>    | <b>\$ 1,094,487</b>    | <b>\$ 738,326</b>               | <b>\$ 122,094</b>       |
| <b>TOTAL REVENUES</b>           | <b>\$ 36,146,685</b> | <b>\$ 28,940,247</b> | <b>\$ 30,648,327</b>   | <b>\$ 29,937,849</b>            | <b>\$ 997,602</b>       |



# WATER AND WASTEWATER FUND OVERVIEW

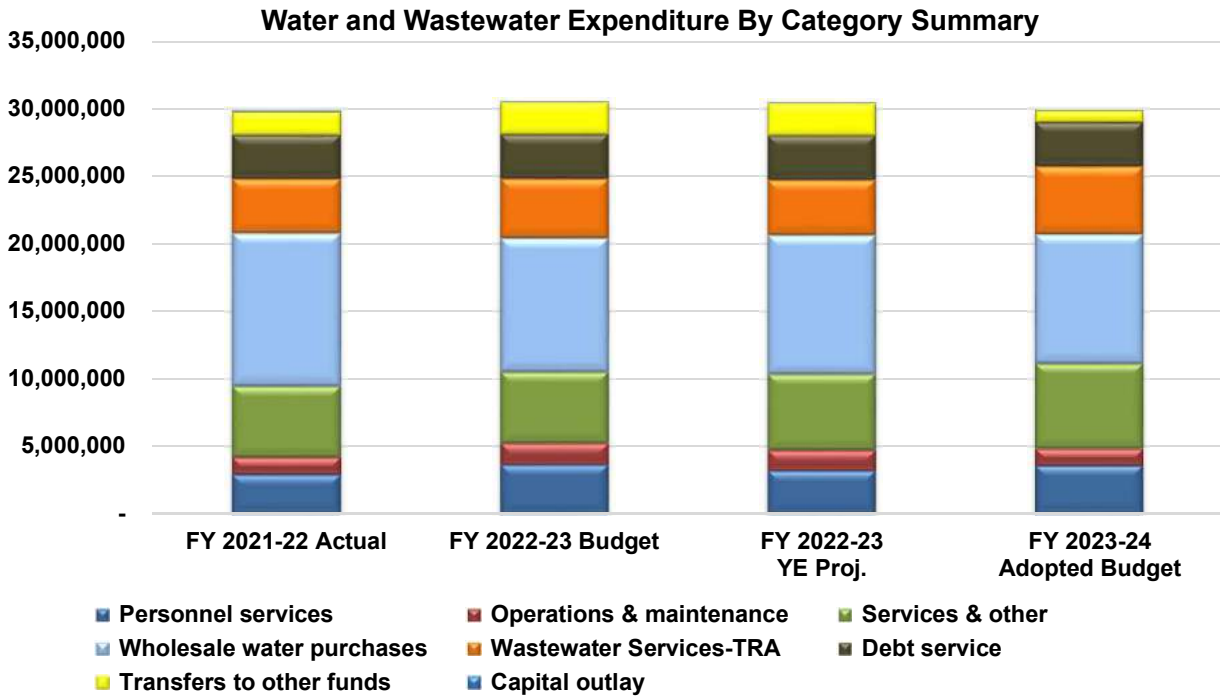
## DETAIL OF WATER AND WASTEWATER FUND REVENUES

| <u>Operating Revenues</u>        | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Water Sales & Service            | \$ 23,268,918        | \$ 19,908,961        | \$ 20,344,204          | \$ 20,012,988                   | \$ 104,027              |
| Unclassified Water Revenue       | -                    | 2,601                | -                      | -                               | (2,601)                 |
| Sewer Sales & Service            | 8,818,091            | 8,412,453            | 9,209,636              | 9,186,535                       | 774,082                 |
| <b>Total Operating Revenues</b>  | <b>\$ 32,087,009</b> | <b>\$ 28,324,015</b> | <b>\$ 29,553,840</b>   | <b>\$ 29,199,523</b>            | <b>\$ 875,508</b>       |
| <b><u>Miscellaneous Fees</u></b> |                      |                      |                        |                                 |                         |
| Water Taps & Connect Fees        | \$ 69,365            | \$ 68,728            | \$ 117,197             | \$ 70,278                       | \$ 1,550                |
| Hydrant Meter Rental/Penalty     | 9,025                | 10,055               | 7,518                  | 8,217                           | (1,838)                 |
| Sewer Tap Fees                   | 4,068                | 11,916               | 12,668                 | 9,586                           | (2,330)                 |
| Sewer Camera System Services     | 16,650               | 22,488               | 14,556                 | 16,454                          | (6,034)                 |
| Reconnect Fees                   | 35,000               | 31,967               | 35,818                 | 32,616                          | 649                     |
| Account Activation Fee           | 24,885               | 21,059               | 21,647                 | 22,130                          | 1,071                   |
| Account Transfer Fee             | -                    | 1,255                | -                      | 663                             | (592)                   |
| Inspection Fees-W&S              | 21,475               | 28,160               | 106,208                | 51,819                          | 23,659                  |
| Penalty Revenue                  | 227,544              | 205,365              | 271,964                | 205,365                         | -                       |
| Other Services                   | 4,286                | 5,903                | 16,677                 | 8,356                           | 2,453                   |
| Administrative Svcs-Drainage     | 132,880              | 134,500              | 134,500                | 123,560                         | (10,940)                |
| <b>Total Miscellaneous Fees</b>  | <b>\$ 545,179</b>    | <b>\$ 541,396</b>    | <b>\$ 738,753</b>      | <b>\$ 549,044</b>               | <b>\$ 7,648</b>         |
| <b><u>Other Revenue</u></b>      |                      |                      |                        |                                 |                         |
| Interest Revenue-Investments     | \$ 60,484            | \$ 20,215            | \$ 344,043             | \$ 124,972                      | \$ 104,757              |
| Write Off Recovery               | 1,348                | 2,796                | (47,015)               | 2,796                           | -                       |
| Premium On Debt Issuance         | -                    | -                    | -                      | -                               | -                       |
| I/G Rev-Southlake                | 44,076               | 45,214               | 58,706                 | 58,706                          | 13,492                  |
| Cash Over/Short                  | 0                    | -                    | -                      | -                               | -                       |
| Miscellaneous Revenue            | 9,548                | 6,611                | -                      | 2,808                           | (3,803)                 |
| Use Of Fund Balance              | 3,355,474            | -                    | -                      | -                               | -                       |
| <b>Total Other Revenue</b>       | <b>\$ 3,514,498</b>  | <b>\$ 74,836</b>     | <b>\$ 355,734</b>      | <b>\$ 189,282</b>               | <b>\$ 114,446</b>       |
| <b>TOTAL REVENUES</b>            | <b>\$ 36,146,685</b> | <b>\$ 28,940,247</b> | <b>\$ 30,648,327</b>   | <b>\$ 29,937,849</b>            | <b>\$ 997,602</b>       |

# WATER AND WASTEWATER FUND OVERVIEW

## SUMMARY OF WATER AND WASTEWATER FUND EXPENDITURES

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22</b>    | <b>FY 2022-23</b>    | <b>FY 2022-23</b>    | <b>FY 2023-24</b>    | <b>Budget</b>        |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                  | <b>Actual</b>        | <b>Budget</b>        | <b>YE Proj.</b>      | <b>Adopted</b>       | <b>Variance (\$)</b> |
|                                  |                      |                      |                      | <b>Budget</b>        |                      |
| Personnel services               | \$ 2,914,386         | \$ 3,646,370         | \$ 3,214,024         | \$ 3,594,777         | \$ (51,593)          |
| Operations & maintenance         | 1,295,781            | 1,595,579            | 1,520,574            | 1,240,908            | (354,671)            |
| Services & other                 | 5,262,324            | 5,287,502            | 5,611,384            | 6,314,874            | 1,027,372            |
| Wholesale water purchases        | 11,332,573           | 9,889,956            | 10,291,674           | 9,575,070            | (314,886)            |
| Wastewater Services-TRA          | 4,005,268            | 4,387,384            | 4,082,923            | 5,022,787            | 635,403              |
| Debt service                     | 3,253,687            | 3,312,965            | 3,312,965            | 3,295,909            | (17,056)             |
| Transfers to other funds         | 1,725,000            | 2,366,730            | 2,366,730            | 825,000              | (1,541,730)          |
| Capital outlay                   | 101,945              | 65,000               | 59,220               | 65,000               | -                    |
| <b>TOTAL</b>                     | <b>\$ 29,890,963</b> | <b>\$ 30,551,486</b> | <b>\$ 30,459,494</b> | <b>\$ 29,934,325</b> | <b>\$ (617,161)</b>  |

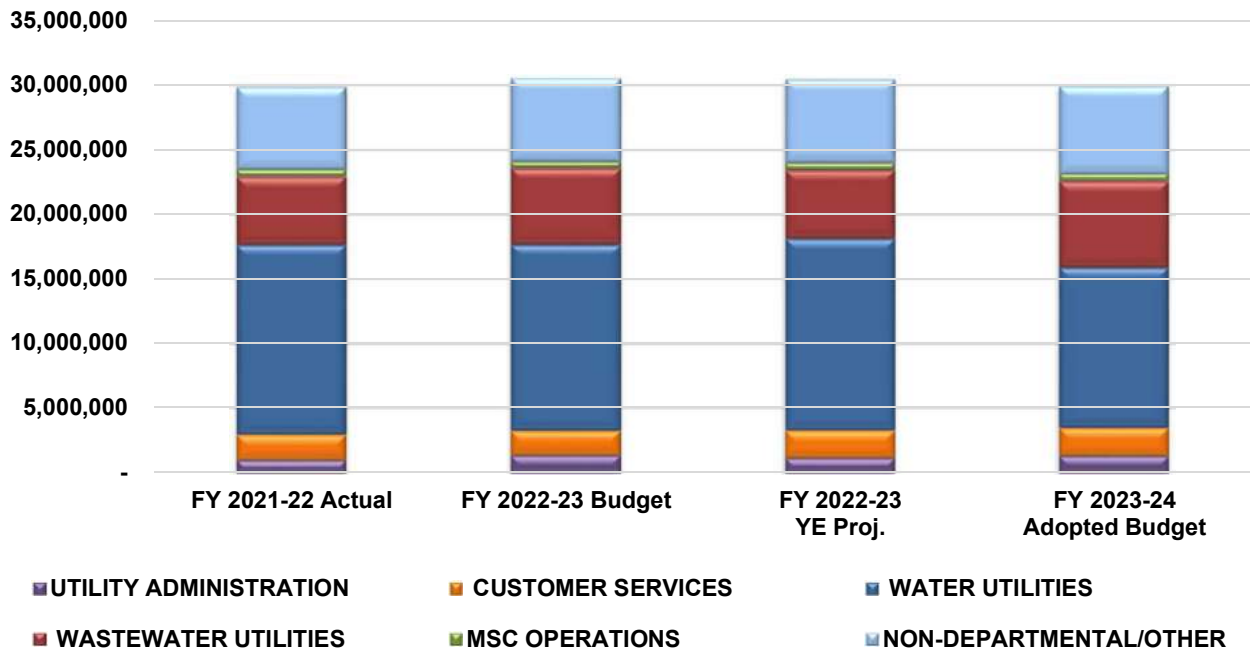


# WATER AND WASTEWATER FUND OVERVIEW

## EXPENDITURES

| <u>EXPENDITURES BY<br/>ACTIVITY/DEPARTMENT:</u> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| <b>UTILITY ADMINISTRATION</b>                   | \$ 1,016,131         | \$ 1,367,821         | \$ 1,163,141           | \$ 1,316,324                    | \$ (51,497)             |
| <b><u>CUSTOMER SERVICES</u></b>                 |                      |                      |                        |                                 |                         |
| Administration                                  | \$ 1,198,829         | \$ 1,089,563         | \$ 1,311,709           | \$ 1,384,062                    | \$ 294,499              |
| Field Services                                  | 763,207              | 805,800              | 810,153                | 799,289                         | (6,511)                 |
| <b>CUSTOMER SERVICES</b>                        | <b>\$ 1,962,036</b>  | <b>\$ 1,895,363</b>  | <b>\$ 2,121,862</b>    | <b>\$ 2,183,351</b>             | <b>\$ 287,988</b>       |
| <b><u>WATER UTILITIES</u></b>                   |                      |                      |                        |                                 |                         |
| Water Production                                | \$ 12,301,384        | \$ 10,927,759        | \$ 11,381,256          | \$ 10,673,428                   | \$ (254,331)            |
| Water Distribution                              | 2,398,561            | 3,497,481            | 3,480,047              | 1,742,414                       | (1,755,067)             |
| <b>WATER UTILITIES</b>                          | <b>\$ 14,699,945</b> | <b>\$ 14,425,240</b> | <b>\$ 14,861,303</b>   | <b>\$ 12,415,842</b>            | <b>\$ (2,009,398)</b>   |
| <b><u>WASTEWATER UTILITIES</u></b>              |                      |                      |                        |                                 |                         |
| Wastewater Collection                           | \$ 1,256,097         | \$ 1,526,821         | \$ 1,227,680           | \$ 1,651,990                    | \$ 125,169              |
| Wastewater Treatment                            | 4,005,268            | 4,387,384            | 4,082,923              | 5,022,787                       | 635,403                 |
| <b>WASTEWATER UTILITIES</b>                     | <b>\$ 5,261,364</b>  | <b>\$ 5,914,205</b>  | <b>\$ 5,310,603</b>    | <b>\$ 6,674,777</b>             | <b>\$ 760,572</b>       |
| <b>MSC OPERATIONS</b>                           | <b>\$ 575,937</b>    | <b>\$ 508,879</b>    | <b>\$ 542,607</b>      | <b>\$ 556,005</b>               | <b>\$ 47,126</b>        |
| <b>NON-DEPARTMENTAL/OTHER</b>                   | <b>\$ 6,375,549</b>  | <b>\$ 6,439,978</b>  | <b>\$ 6,459,978</b>    | <b>\$ 6,788,026</b>             | <b>\$ 348,048</b>       |
| <b>TOTAL</b>                                    | <b>\$ 29,890,963</b> | <b>\$ 30,551,486</b> | <b>\$ 30,459,494</b>   | <b>\$ 29,934,325</b>            | <b>\$ (617,161)</b>     |

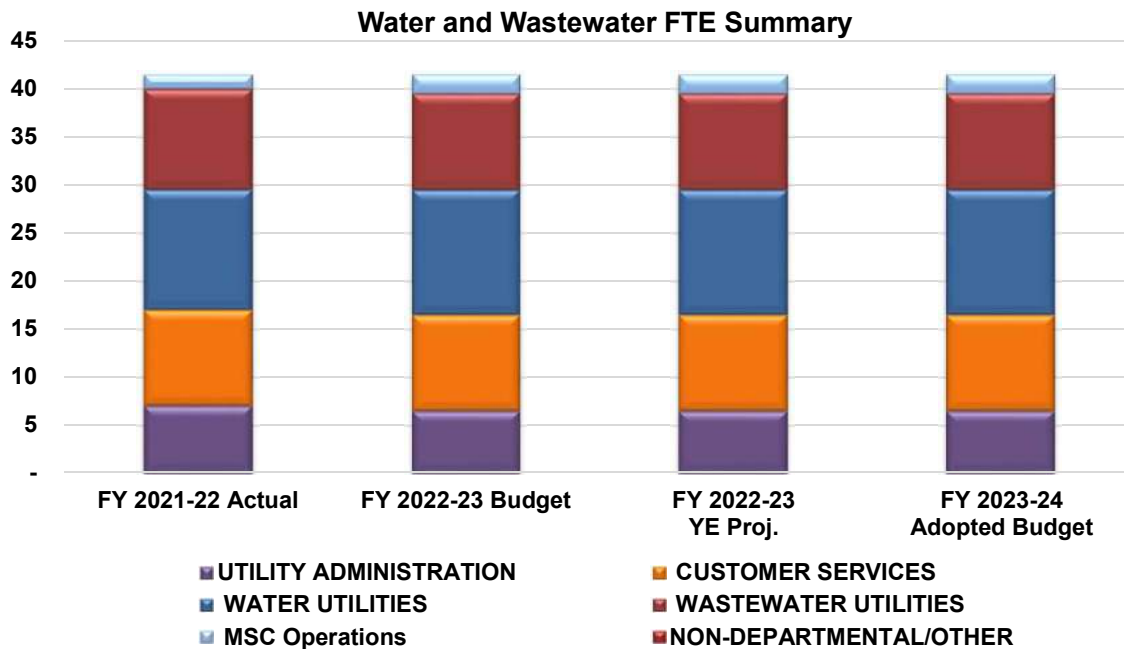
**Water and Wastewater Expenditure Summary By Department**



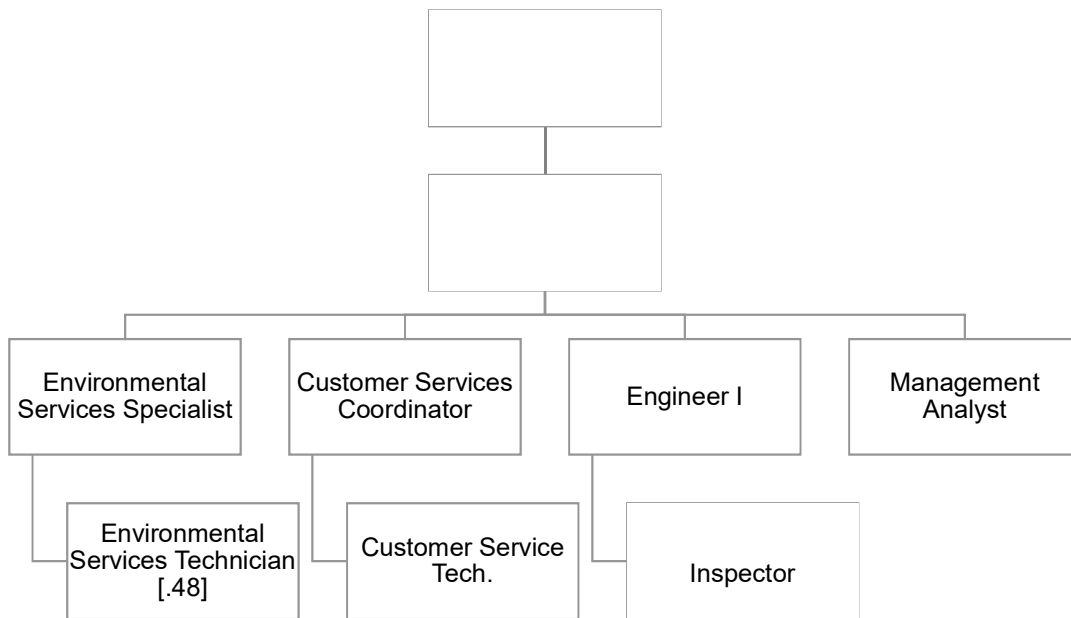
# WATER AND WASTEWATER FUND OVERVIEW

## SUMMARY OF WATER AND WASTEWATER FUND PERSONNEL (Full-Time Equivalent Positions - Includes Vacant Positions)

| <i>PERSONNEL BY ACTIVITY/DEPT:</i> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|------------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| <b>UTILITY ADMINISTRATION</b>      | 7.00                 | 6.48                 | 6.48                   | 6.48                            | -                       |
| <b><u>CUSTOMER SERVICES</u></b>    |                      |                      |                        |                                 |                         |
| Administration                     | 6.00                 | 6.00                 | 6.00                   | 6.00                            | -                       |
| Field Services                     | 4.00                 | 4.00                 | 4.00                   | 4.00                            | -                       |
| <b>CUSTOMER SERVICES</b>           | <b>10.00</b>         | <b>10.00</b>         | <b>10.00</b>           | <b>10.00</b>                    | -                       |
| <b><u>WATER UTILITIES</u></b>      |                      |                      |                        |                                 |                         |
| Water Production                   | 5.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Water Distribution                 | 7.50                 | 8.00                 | 8.00                   | 8.00                            | -                       |
| <b>WATER UTILITIES</b>             | <b>12.50</b>         | <b>13.00</b>         | <b>13.00</b>           | <b>13.00</b>                    | -                       |
| <b><u>WASTEWATER UTILITIES</u></b> |                      |                      |                        |                                 |                         |
| Wastewater Collection              | 10.50                | 10.00                | 10.00                  | 10.00                           | -                       |
| Wastewater Treatment               | -                    | -                    | -                      | -                               | -                       |
| <b>WASTEWATER UTILITIES</b>        | <b>10.50</b>         | <b>10.00</b>         | <b>10.00</b>           | <b>10.00</b>                    | -                       |
| <i>MSC Operations</i>              | 1.48                 | 2.00                 | 2.00                   | 2.00                            | -                       |
| <b>NON-DEPARTMENTAL/OTHER</b>      | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                       | <b>41.48</b>         | <b>41.48</b>         | <b>41.48</b>           | <b>41.48</b>                    | -                       |



# UTILITY ADMINISTRATION DEPARTMENT



# UTILITY ADMINISTRATION

## UTILITY ADMINISTRATION (200-70-701)

**DEPARTMENT DESCRIPTION:**

The Water & Wastewater Utility Fund administration operation of the Public Works Department is responsible for the administrative duties of utility operations. The Utility Administration division includes those activities necessary to administer the whole of the Water & Wastewater operation, but also include the environmental services division which works to educate the public about the City's environmental programs, vector (mosquito) control, and backflow program.

**DEPARTMENT GOALS:**

1. Provide high quality customer service.
2. Deliver capital projects consistent with community goals and expectations.
3. Guide development activities to be consistent with community goals and expectations.
4. Provide an effective environmental program.

**DEPARTMENT OBJECTIVES:**

1. Complete all ongoing master plans.
2. Compile a citywide comprehensive plan from the various master plans.
3. Continue implementation of LCRR regulatory compliance for public water systems.
4. Deliver on ARPA funding commitments.
5. Assess and update Drought Contingency and Water Conservation Plans.
6. Begin the SWIFT Ph.III project.

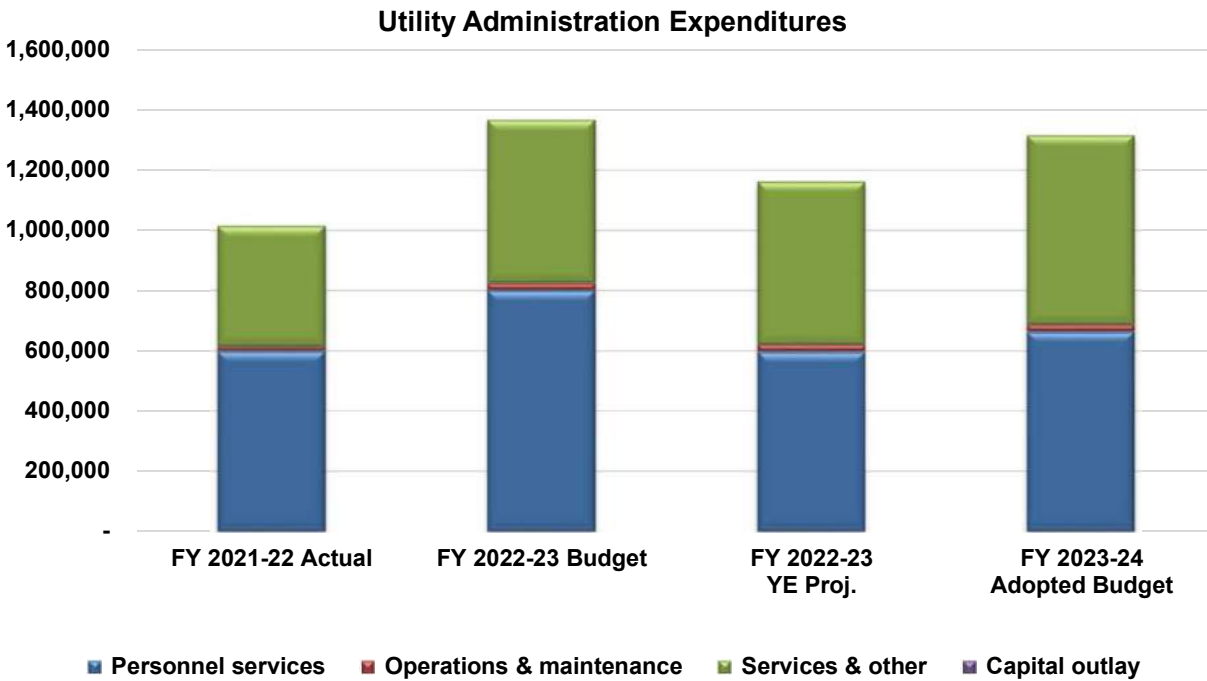
**Service Level Analysis**

| <b>Performance Indicators</b>            | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|--|------------------------------|------------------------------|--------------------------------|--|
| Mosquito samples collected and tested    | 132                          | 90                           | 150                            | 140                                      |
| Mosquito spraying events conducted       | 0                            | 6                            | 6                              | 6  |
| % of Double Positive Mosquito test sites | 0%                           | 0%                           | 0%                             | 6%                                       |
| % of CSI plan being met                  | 85%                          | 100%                         | 85%                            | 100%                                     |

# UTILITY ADMINISTRATION

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 599,435                   | \$ 800,882                   | \$ 597,589                     | \$ 663,386                               | \$ (137,496)                    |
| Operations & maintenance         | 12,912                       | 23,855                       | 22,051                         | 22,855                                   | (1,000)                         |
| Services & other                 | 403,785                      | 543,084                      | 543,501                        | 630,083                                  | 86,999                          |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 1,016,131</b>          | <b>\$ 1,367,821</b>          | <b>\$ 1,163,141</b>            | <b>\$ 1,316,324</b>                      | <b>\$ (51,497)</b>              |

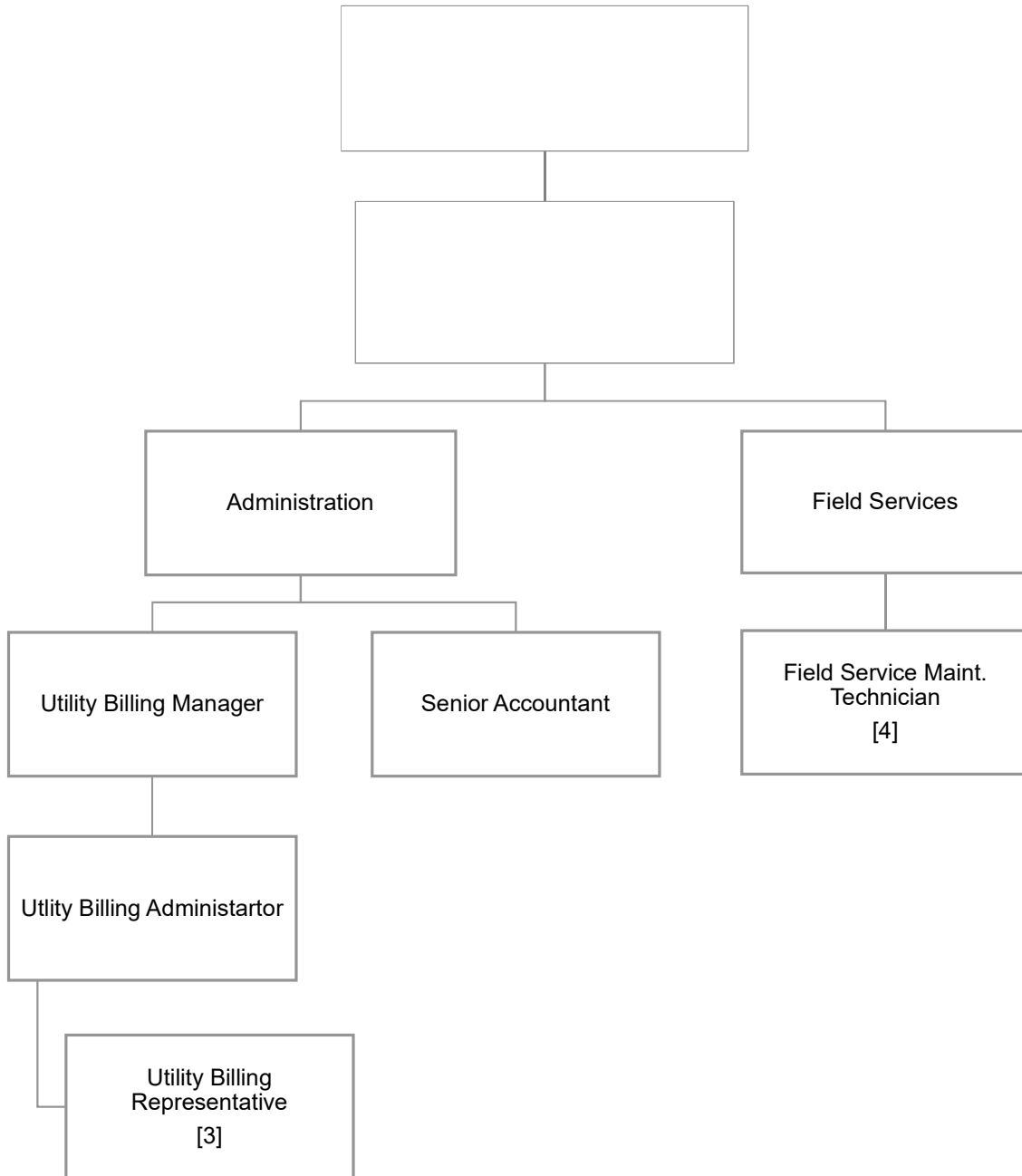


## PERSONNEL SUMMARY

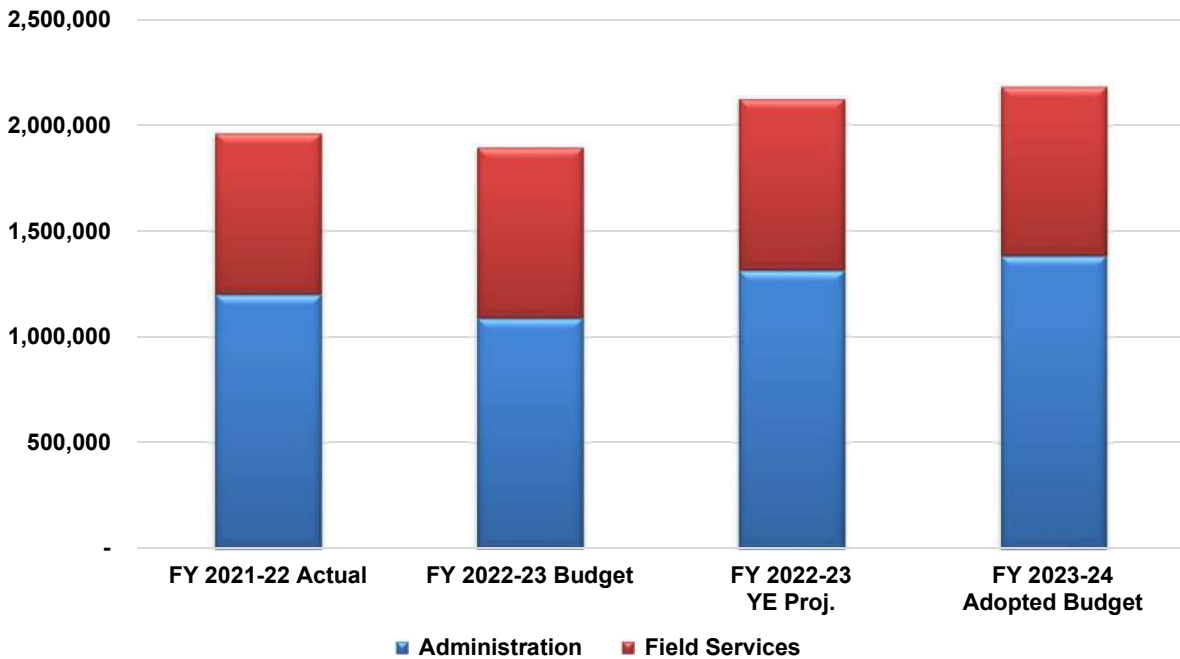
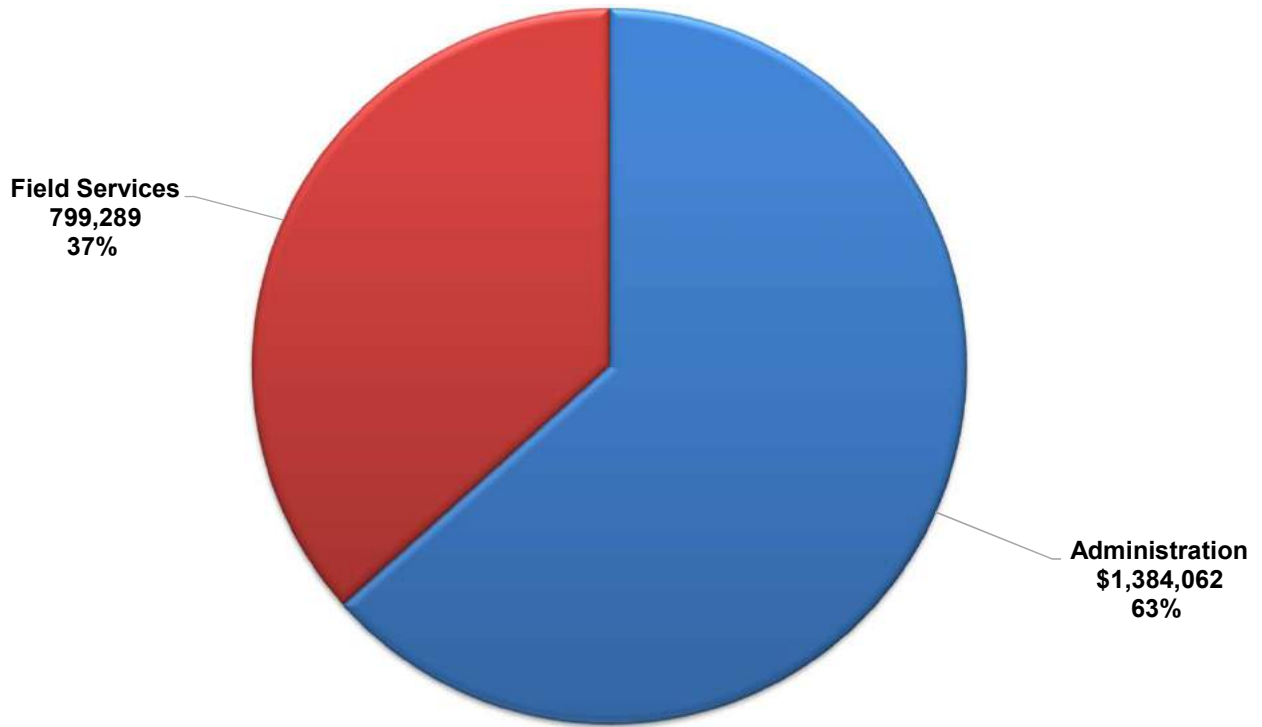
(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>            | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Water/Sewer Superintendent           | 1.00                         | -                            | -                              | -  | -                               |
| Engineer                             | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Construction Inspector               | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Environmental Services Specialist    | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Customer Service Coordinator         | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Customer Service Tech.               | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Support Services Supervisor          | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Environmental Services Technician-PT | -                            | 0.48                         | 0.48                           | 0.48                                     | -                               |
| <b>TOTAL</b>                         | <b>7.00</b>                  | <b>6.48</b>                  | <b>6.48</b>                    | <b>6.48</b>                              | <b>-</b>                        |

# CUSTOMER SERVICES DEPARTMENT



# CUSTOMER SERVICES

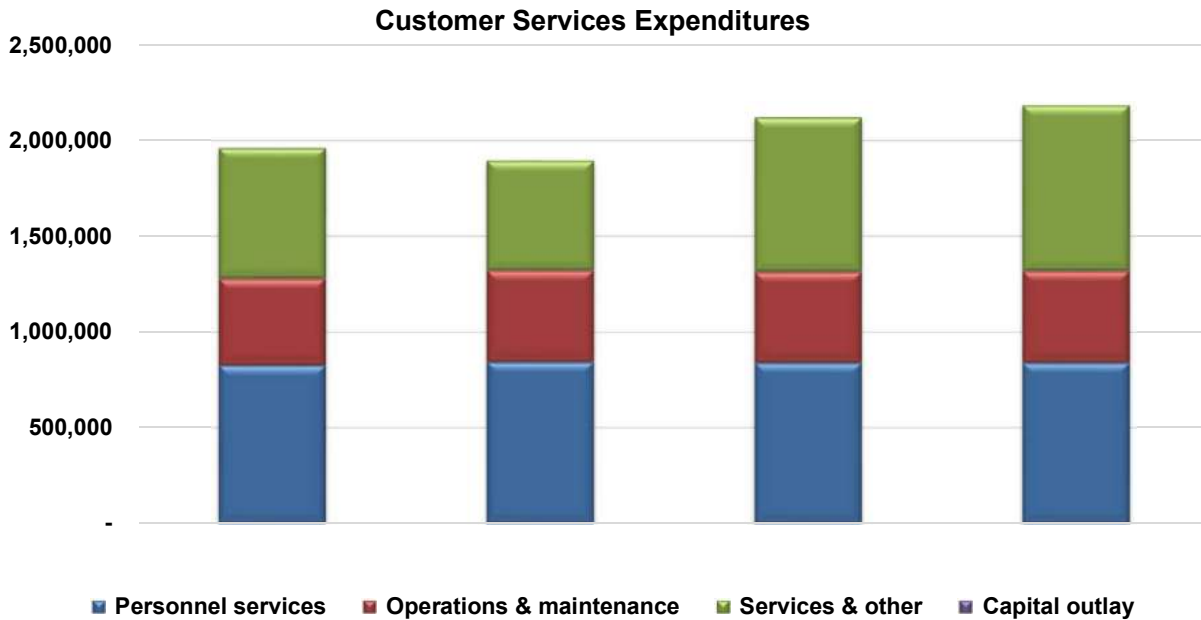


# CUSTOMER SERVICES DEPARTMENT

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY DIVISION:</i></b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration                          | \$ 1,198,829         | \$ 1,089,563         | \$ 1,311,709           | \$ 1,384,062                    | \$ 294,499              |
| Field Services                          | 763,207              | 805,800              | 810,153                | 799,289                         | (6,511)                 |
| <b>TOTAL</b>                            | <b>\$ 1,962,036</b>  | <b>\$ 1,895,363</b>  | <b>\$ 2,121,862</b>    | <b>\$ 2,183,351</b>             | <b>\$ 287,988</b>       |

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services                      | \$ 826,750           | \$ 843,319           | \$ 839,079             | \$ 839,996                      | \$ (3,323)              |
| Operations & maintenance                | 453,073              | 478,663              | 475,263                | 479,873                         | 1,210                   |
| Services & other                        | 682,213              | 573,381              | 807,520                | 863,482                         | 290,101                 |
| Capital outlay                          | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                            | <b>\$ 1,962,036</b>  | <b>\$ 1,895,363</b>  | <b>\$ 2,121,862</b>    | <b>\$ 2,183,351</b>             | <b>\$ 287,988</b>       |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY DIVISION</i></b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration            | 6.00                 | 6.00                 | 6.00                   | 6.00                            | -                       |
| Field Services            | 4.00                 | 4.00                 | 4.00                   | 4.00                            | -                       |
| <b>TOTAL</b>              | <b>10.00</b>         | <b>10.00</b>         | <b>10.00</b>           | <b>10.00</b>                    | <b>-</b>                |

# CUSTOMER SERVICES DEPARTMENT

**DEPARTMENT DESCRIPTION:**

The Customer Services Department oversees the utility billing of Keller water and wastewater customers which includes reading meters, installing/repairing meters, preparing bills, reconciling payments, and addressing customer inquiries. The divisions include Administration and Field Services.

**DEPARTMENT GOALS:**

1. Continue to provide timely and efficient customer service.
2. Provide timely and accurate billing statements.
3. Minimize water loss by identifying slow and stopped water meters with timely investigation and or meter replacement.
4. Maintain and improve the automated online payment processing to better serve utility customers.
5. Assist and educate customers with respect to water conservation and efficient uses.
6. Maintain electronic (wireless) meter reading program.
7. Work with collection agency to recover outstanding delinquent utility bills.
8. Continue to monitor the Identity Theft Prevention program required by law.
9. Maintain meter reading accuracy rate of at least 99.9% of total meters read by ensuring that meters are in proper working order, and utilizing automated meter reading technology.
10. Continue to provide a safe and healthy work environment for employees to experience job satisfaction in their achievements.
11. Meter replacement program average 1,600 per year (per conservation ordinance).
12. Continue to promote safety awareness (goal to be accident free).

**DEPARTMENT OBJECTIVES:**

1. Utilize paperless work order system using Tyler Incode software and tablets for Field Services.
2. Continue to promote error free environment.
3. Strive for reliability with consistent performance that exceeds expectations of all customers.
4. Continue to learn and adopt current best practices within Utility Billing.

**SERVICE LEVEL ANALYSIS:**

| <b>SERVICES PROVIDED</b>                                 | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|--|------------------------------|------------------------------|--------------------------------|--|
| Total # Utility customers                                | 15,944                       | 16,215                       | 16,300                         | 16,400                                   |
| Average Utility Bill residential customer (all services) | \$130.62                     | \$197.98                     | \$192.67                       | \$204.83                                 |
| Average water consumption residential customer/ gals.    | 7,700                        | 15,000                       | 14,700                         | 14,000                                   |
| Average water consumption commercial customer/ gals.     | 22,500                       | 11,720                       | 25,000                         | 29,000                                   |
| Average daily phone inquires                             | 124                          | 296                          | 200                            | 230                                      |
| Annual service orders completed within 24hr period       | 6,500                        | 11,005                       | 10,460                         | 10,000                                   |
| Annual service disconnections for non pay                | 842                          | 1,140                        | 1,720                          | 1,500                                    |
| Total # meter exchanges/conservation requirements        | 1,802                        | 1,526                        | 770                            | 2,000                                    |
| Total # new meter sets                                   | 182                          | 122                          | 104                            | 120                                      |

# CUSTOMER SERVICES DEPARTMENT ADMINISTRATION DIVISION (200-71-711)

***DIVISION DISCRPTION:***

The Administration division is responsible for administering the City's revenue generation for water, wastewater, residential solid waste, and drainage utilities. These activities include administrative oversight of the water meter reading, billing and collections, connect and disconnects, inquiries and other duties.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>     | <b>Budget</b>        |
|---|---------------------|---------------------|---------------------|-----------------------|----------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services                      | \$ 496,024          | \$ 496,724          | \$ 486,139          | \$ 505,151            | \$ 8,427             |
| Operations & maintenance                | 69,540              | 71,520              | 71,520              | 73,230                | 1,710                |
| Services & other                        | 633,265             | 521,319             | 754,050             | 805,681               | 284,362              |
| Capital outlay                          | -                   | -                   | -                   | -                     | -                    |
| <b>TOTAL</b>                            | <b>\$ 1,198,829</b> | <b>\$ 1,089,563</b> | <b>\$ 1,311,709</b> | <b>\$ 1,384,062</b>   | <b>\$ 294,499</b>    |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Utility Billing Manager          | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Senior Accountant                | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Utility Billing Administrator    | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Utility Billing Representative   | 3.00              | 3.00              | 3.00              | 3.00                  | -                    |
| <b>TOTAL</b>                     | <b>6.00</b>       | <b>6.00</b>       | <b>6.00</b>       | <b>6.00</b>           | <b>-</b>             |

# CUSTOMER SERVICES DEPARTMENT FIELD SERVICES DIVISION (200-71-712)

***DIVISION DESCRIPTION:***

The Customer Service/Field Services Division is responsible for field activities for utility billing duties which includes meter reading, customer connects and disconnects, customer transfers, and investigations of billing inquiries. The Field Services Division is also responsible for new meter installation and meter maintenance. Which includes activities such as new meter sets, state mandated testing and replacement programs, electronic troubleshooting, meter box replacement and maintenance.

## EXPENDITURE SUMMARY

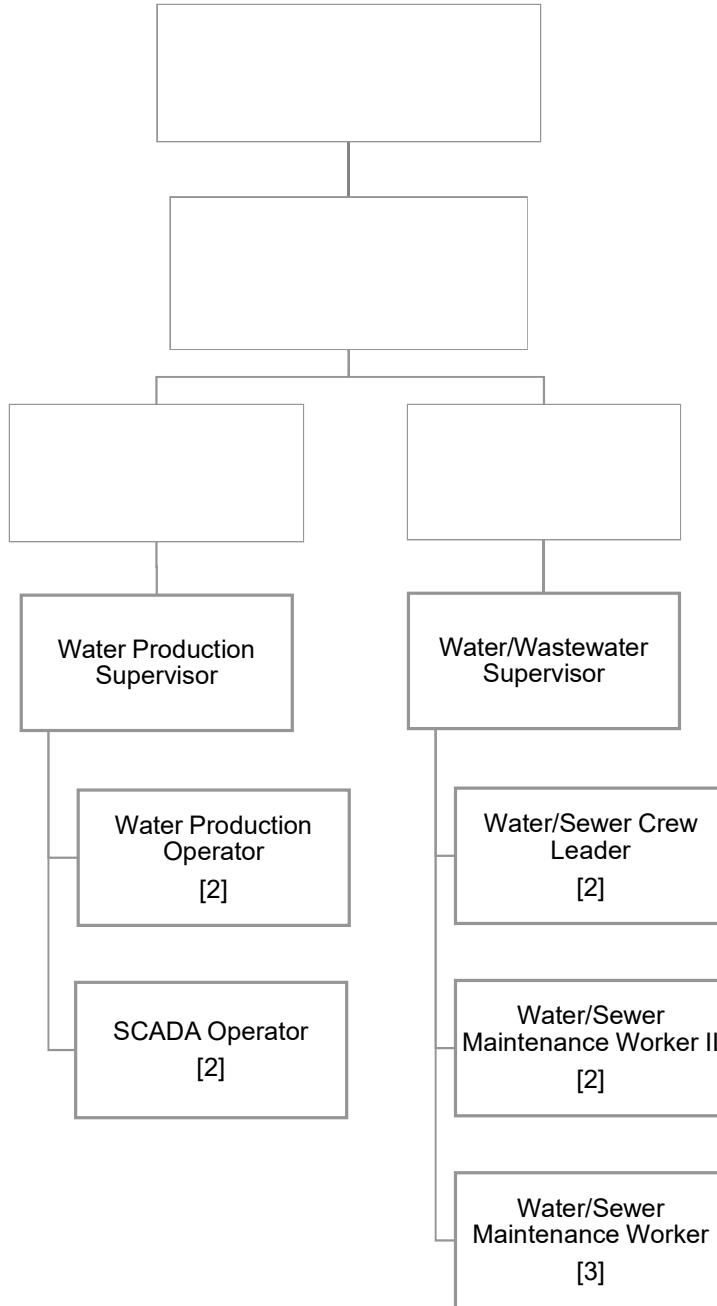
| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 330,727                   | \$ 346,595                   | \$ 352,940                     | \$ 334,845                               | \$ (11,750)                     |
| Operations & maintenance                | 383,533                      | 407,143                      | 403,743                        | 406,643                                  | (500)                           |
| Services & other                        | 48,948                       | 52,062                       | 53,470                         | 57,801                                   | 5,739                           |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 763,207</b>            | <b>\$ 805,800</b>            | <b>\$ 810,153</b>              | <b>\$ 799,289</b>                        | <b>\$ (6,511)</b>               |

## PERSONNEL SUMMARY

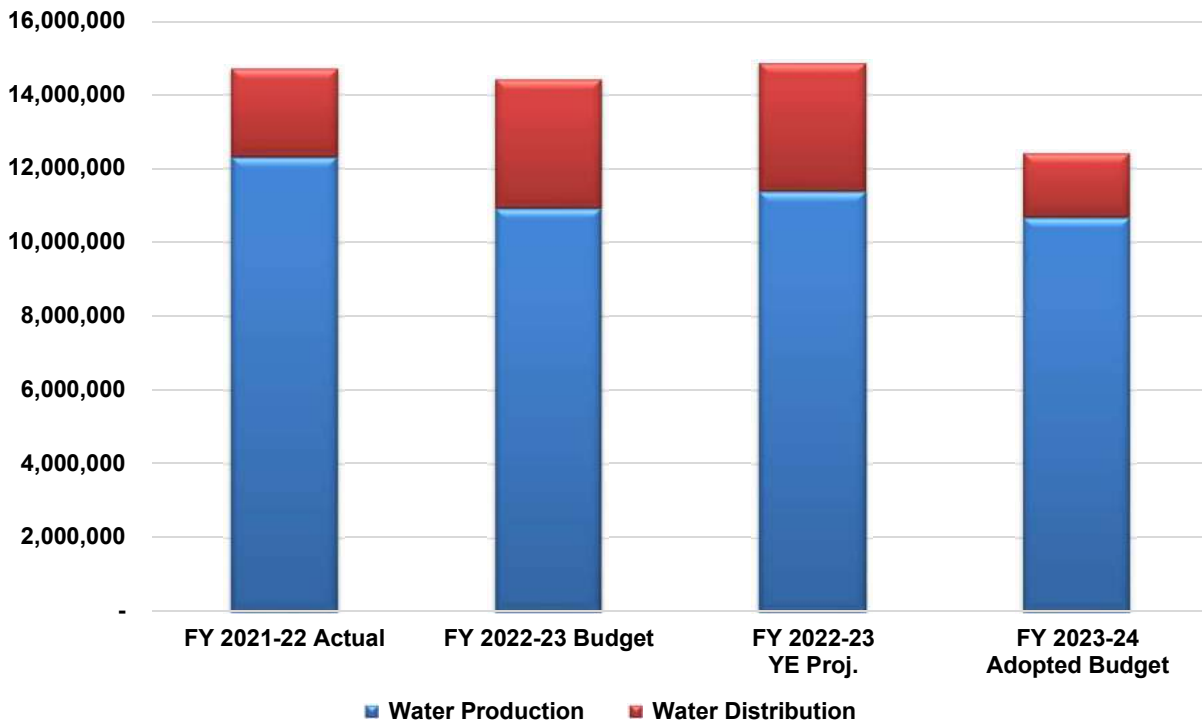
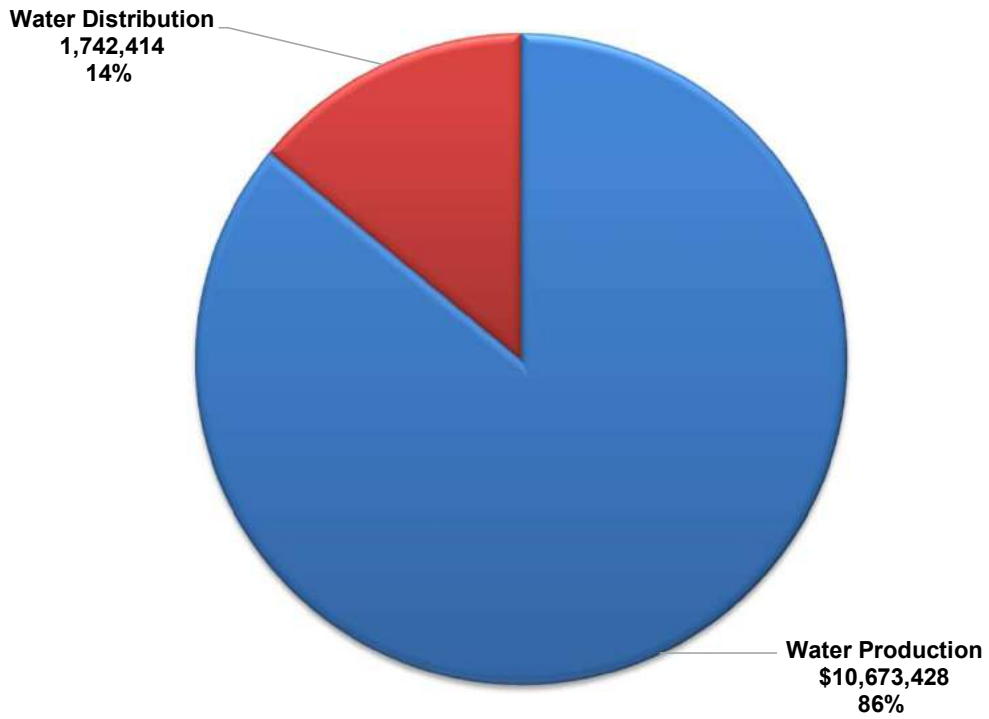
(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Field Service Maint. Technician  | 4.00                         | 4.00                         | 4.00                           | 4.00                                     | -                               |
| <b>TOTAL</b>                     | <b>4.00</b>                  | <b>4.00</b>                  | <b>4.00</b>                    | <b>4.00</b>                              | <b>-</b>                        |

# WATER UTILITIES DEPARTMENT



# WATER UTILITIES

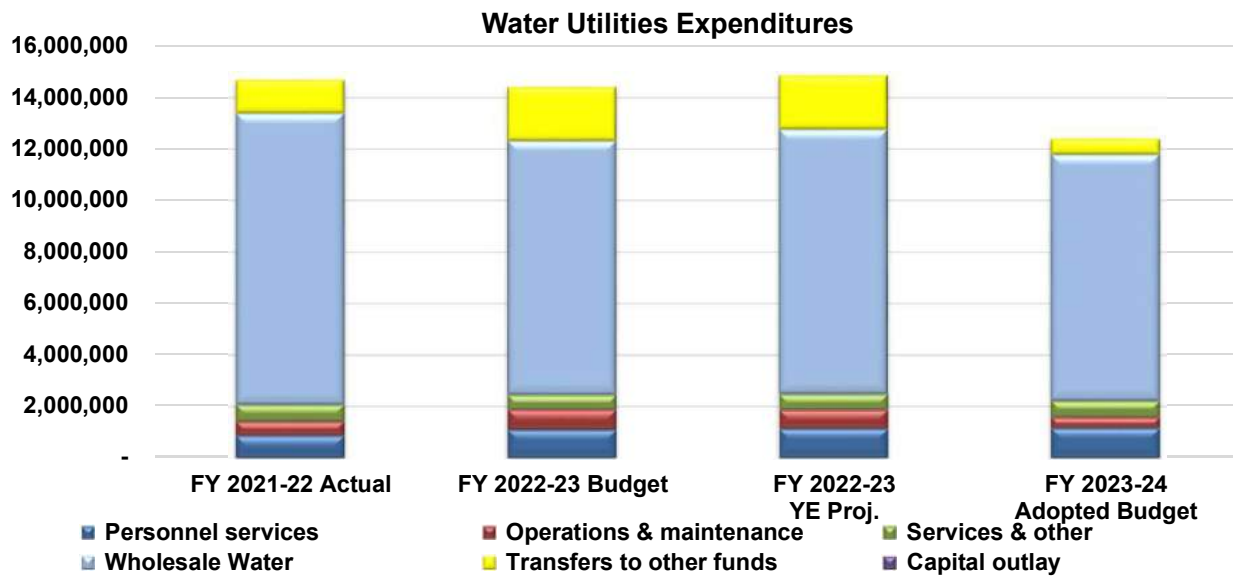


# WATER UTILITIES DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Water Production                 | \$ 12,301,384        | \$ 10,927,759        | \$ 11,381,256          | \$ 10,673,428                   | \$ (254,331)            |
| Water Distribution               | 2,398,561            | 3,497,481            | 3,480,047              | 1,742,414                       | (1,755,067)             |
| <b>TOTAL</b>                     | <b>\$ 14,699,945</b> | <b>\$ 14,425,240</b> | <b>\$ 14,861,303</b>   | <b>\$ 12,415,842</b>            | <b>\$ (2,009,398)</b>   |

| <b>EXPENDITURES BY CATEGORY:</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Personnel services               | \$ 853,051           | \$ 1,097,095         | \$ 1,138,075           | \$ 1,156,301                    | \$ 59,206               |
| Operations & maintenance         | 566,713              | 780,461              | 724,010                | 417,380                         | (363,081)               |
| Services & other                 | 647,609              | 565,998              | 615,814                | 642,091                         | 76,093                  |
| Wholesale Water                  | 11,332,573           | 9,889,956            | 10,291,674             | 9,575,070                       | (314,886)               |
| Transfers to other funds         | 1,300,000            | 2,091,730            | 2,091,730              | 625,000                         | (1,466,730)             |
| Capital outlay                   | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                     | <b>\$ 14,699,945</b> | <b>\$ 14,425,240</b> | <b>\$ 14,861,303</b>   | <b>\$ 12,415,842</b>            | <b>\$ (2,009,398)</b>   |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY DIVISION</b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|--------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Water Production   | 5.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Water Distribution | 7.50                 | 8.00                 | 8.00                   | 8.00                            | -                       |
| <b>TOTAL</b>       | <b>12.50</b>         | <b>13.00</b>         | <b>13.00</b>           | <b>13.00</b>                    | <b>-</b>                |

# WATER UTILITIES

**DEPARTMENT DESCRIPTION:**

The Water Utilities operation oversees the delivery of quality drinking water to the citizens of Keller from our wholesale water provider, the City of Fort Worth (CFW). Responsibilities include water sampling and testing, water delivery, inspections, and all associated tank, pump station, and pipeline maintenance. The operation provides for the funds necessary for the CFW contract, as well as cash-funding of water system capital improvement projects. Included in Water Utilities are divisions for Water Production and Water Distribution.

**DEPARTMENT GOALS:**

1. Provide high quality customer service.
2. Ensure a safe, appropriately operated, and well maintained water system which exceeds regulatory standards.

**DEPARTMENT OBJECTIVES:**

1. Continue implementation of LCRR regulatory compliance for public water systems.
2. Maintain public water system regulatory monitoring and testing as required.
3. Deliver on ARPA funding commitments.
4. Audit department operations to ensure MS4 compliance.
5. Begin first stage of UCMR5 water testing.
6. Recruit and train new staff.
7. Continue to partner with other local agencies, trade associations, and cooperative purchasing groups.

**SERVICE LEVEL ANALYSIS:**

| <b>PERFORMANCE INDICATORS</b>  | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     |
|--|-------------------|-------------------|-------------------|-----------------------|
|  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> |
| % of monthly bacteriological samples testing negative for coliform organisms | 100%              | 100%              | 100%              | 100%                  |
| % of water infrastructure within 80% of planned life                         | 86.30%            | NEW               | 86.40%            | 86.50%                |
| % of Hydrants Flushed/Exercized  | 2.30%             | NEW               | 2.90%             | 5.0%                  |

# WATER UTILITIES DEPARTMENT

## WATER PRODUCTION DIVISION (200-73-734)

***DIVISION DESCRIPTION:***

The Water Production Division is responsible for securing from the City of Fort Worth an adequate supply of potable water in compliance with State and Federal regulations for the City. The division is also responsible for conducting system quality tests and water tank (x5) operations and maintenance.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 471,759                   | \$ 509,556                   | \$ 495,389                     | \$ 502,812                               | \$ (6,744)                      |
| Operations & maintenance                | 72,858                       | 113,850                      | 131,980                        | 113,850                                  | -                               |
| Services & other                        | 424,196                      | 414,397                      | 462,213                        | 481,696                                  | 67,299                          |
| Wholesale Water                         | 11,332,573                   | 9,889,956                    | 10,291,674                     | 9,575,070                                | (314,886)                       |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 12,301,384</b>         | <b>\$ 10,927,759</b>         | <b>\$ 11,381,256</b>           | <b>\$ 10,673,428</b>                     | <b>\$ (254,331)</b>             |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| SCADA Operator                   | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| Water Production Supervisor      | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Water Production Operator        | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| <b>TOTAL</b>                     | <b>5.00</b>                  | <b>5.00</b>                  | <b>5.00</b>                    | <b>5.00</b>                              | <b>-</b>                        |

# WATER UTILITIES DEPARTMENT

## WATER DISTRIBUTION DIVISION (200-73-735)

***DIVISION DESCRIPTION:***

The Water Distribution Division is responsible for operating and maintaining the water distribution facilities necessary to serve the City's residential, commercial and industrial water customers. Included in the division's responsibilities are installing and maintaining water meters, repairing and replacing water mains and services, installing new water mains and water taps, and installing and maintaining water valves and fire hydrants.

### EXPENDITURE SUMMARY

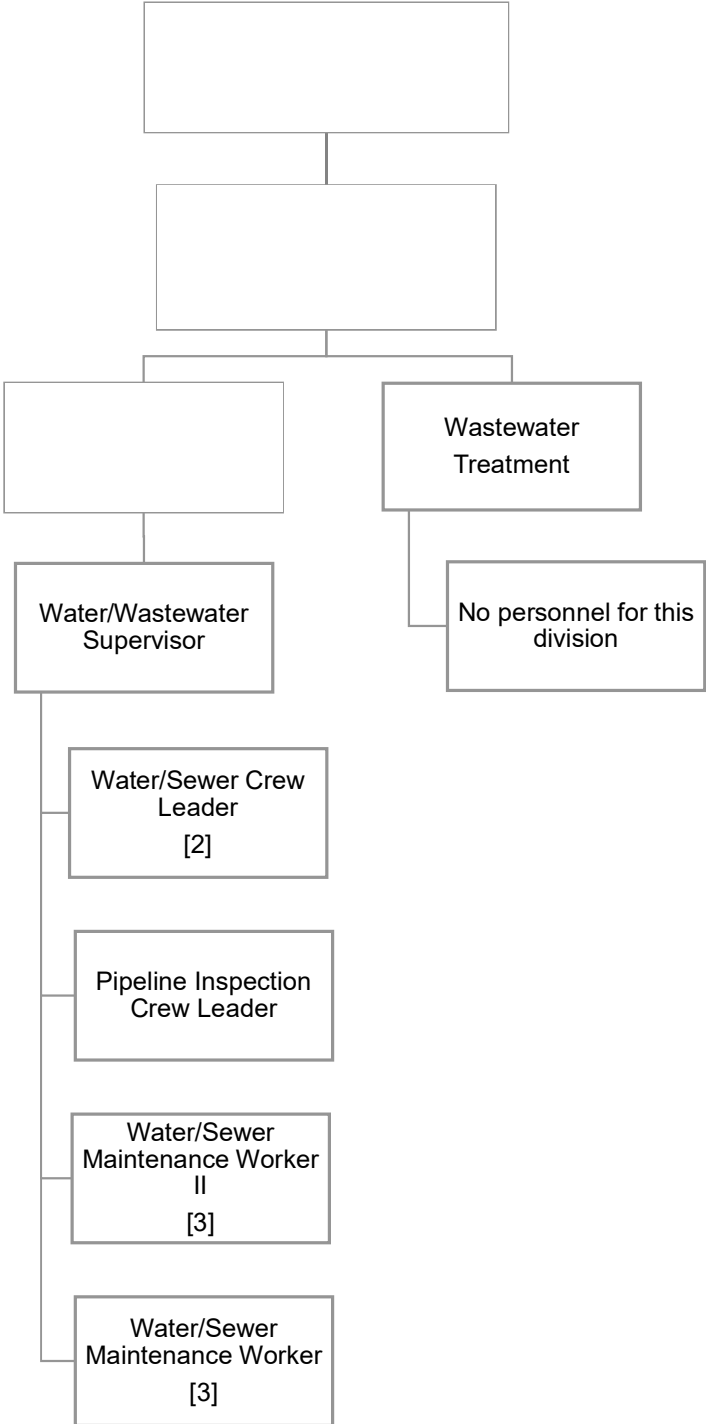
| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 381,292                   | \$ 587,539                   | \$ 642,686                     | \$ 653,489                               | \$ 65,950                       |
| Operations & maintenance                | 493,855                      | 666,611                      | 592,030                        | 303,530                                  | (363,081)                       |
| Services & other                        | 223,414                      | 151,601                      | 153,601                        | 160,395                                  | 8,794                           |
| Transfers to other funds                | 1,300,000                    | 2,091,730                    | 2,091,730                      | 625,000                                  | (1,466,730)                     |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 2,398,561</b>          | <b>\$ 3,497,481</b>          | <b>\$ 3,480,047</b>            | <b>\$ 1,742,414</b>                      | <b>\$ (1,755,067)</b>           |

### PERSONNEL SUMMARY

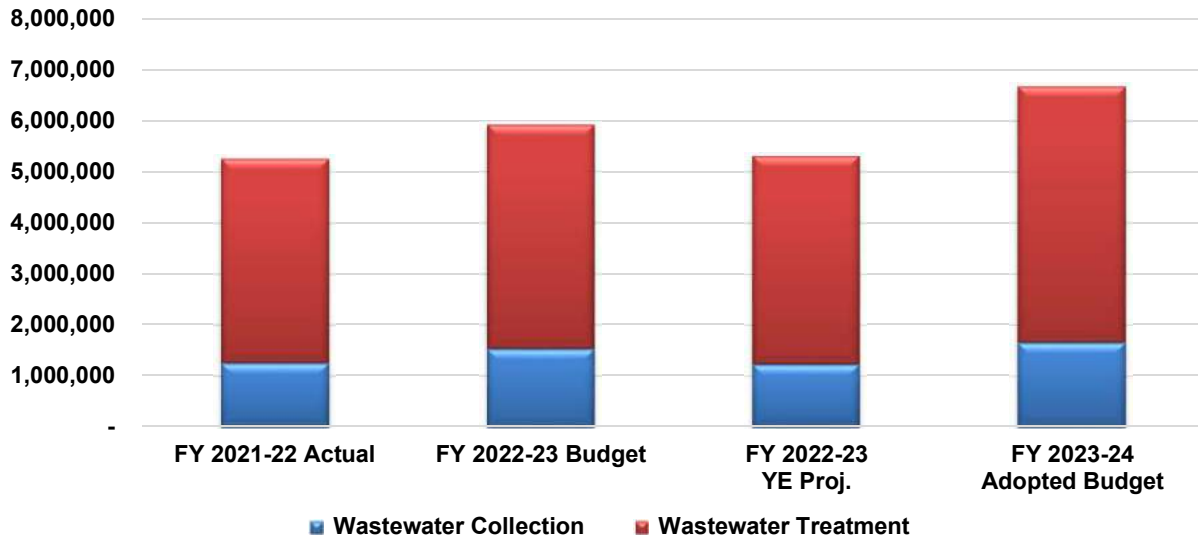
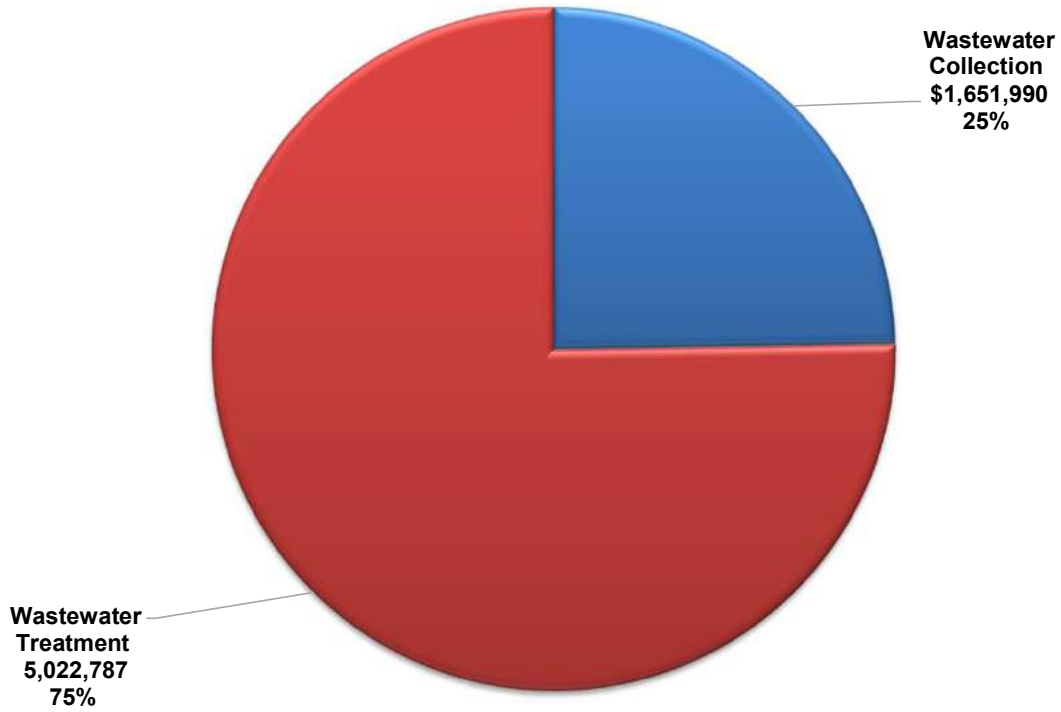
(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Supervisor - Water & Wastewater  | -                            | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Wastewater Foreman               | 0.50                         | -                            | -                              | -  | -                               |
| Wastewater Crew Leader           | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| Wastewater Maintenance Worker    | 5.00                         | 5.00                         | 5.00                           | 5.00                                     | -                               |
| <b>TOTAL</b>                     | <b>7.50</b>                  | <b>8.00</b>                  | <b>8.00</b>                    | <b>8.00</b>                              | <b>-</b>                        |

# WASTEWATER UTILITIES DEPARTMENT



# WASTEWATER UTILITIES



# WASTEWATER UTILITIES DEPARTMENT

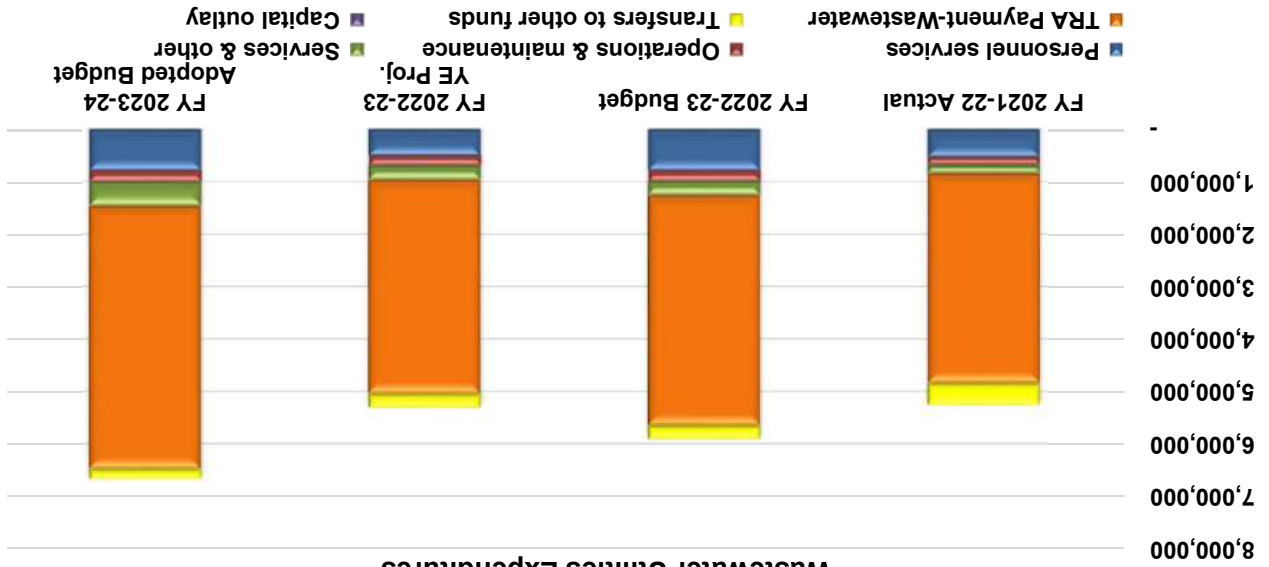
## EXPENDITURE SUMMARY

| EXPENDITURES BY DIVISION: |                     | FY 2021-22          | FY 2022-23          | FY 2022-23          | FY 2022-23        | FY 2023-24 | Variance (\$)     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------|-------------------|
|                           | Actual              | Budget              | YE Proj.            | Adopted             | Budget            |            |                   |
| Wastewater Collection     | \$ 1,256,097        | \$ 1,526,821        | \$ 1,227,680        | \$ 1,651,990        | \$ 1,25,169       |            | \$ 125,169        |
| Wastewater Treatment      | 4,005,268           | 4,387,384           | 4,082,923           | 5,022,787           | 635,403           |            | 635,403           |
| <b>TOTAL</b>              | <b>\$ 5,261,364</b> | <b>\$ 5,914,205</b> | <b>\$ 5,310,603</b> | <b>\$ 6,674,777</b> | <b>\$ 760,572</b> |            | <b>\$ 760,572</b> |

### EXPENDITURES BY CATEGORY:

|                          | FY 2021-22          | FY 2022-23          | FY 2022-23          | FY 2022-23          | FY 2023-24        | Variance (\$) |
|--------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
|                          | Actual              | Budget              | YE Proj.            | Adopted             | Budget            |               |
| Personnel services       | \$ 527,943          | \$ 781,143          | \$ 504,152          | \$ 781,120          | \$ (23)           |               |
| Operations & maintenance | 147,547             | 206,700             | 185,200             | 214,350             | 7,650             |               |
| Services & other         | 155,607             | 263,978             | 263,328             | 456,520             | 192,542           |               |
| TRA Payment-Wastewater   | 4,005,268           | 4,387,384           | 4,082,923           | 5,022,787           | 635,403           |               |
| Transfers to other funds | 425,000             | 275,000             | 275,000             | 200,000             | (75,000)          |               |
| Capital outlay           | -                   | -                   | -                   | -                   | -                 |               |
| <b>TOTAL</b>             | <b>\$ 5,261,364</b> | <b>\$ 5,914,205</b> | <b>\$ 5,310,603</b> | <b>\$ 6,674,777</b> | <b>\$ 760,572</b> |               |

### Wastewater Utilities Expenditures



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| BY DIVISION           | FY 2021-22   | FY 2022-23   | FY 2022-23   | FY 2023-24   | Budget Variance (\$) |
|-----------------------|--------------|--------------|--------------|--------------|----------------------|
|                       | Actual       | Budget       | YE Proj.     | Adopted      | Budget               |
| Wastewater Collection | 10.50        | 10.00        | 10.00        | 10.00        | -                    |
| Wastewater Treatment  | -            | -            | -            | -            | -                    |
| <b>TOTAL</b>          | <b>10.50</b> | <b>10.00</b> | <b>10.00</b> | <b>10.00</b> | <b>-</b>             |

# WASTEWATER UTILITIES DEPARTMENT

**DEPARTMENT DESCRIPTION:**

The Wastewater Utilities operation oversees the transmission of wastewater from the City of Keller to our wastewater treatment provider, Trinity River Authority (TRA). The operation is responsible for maintenance of the wastewater system, including lift station and sewer line maintenance, line cleaning, inspections, and debris removal. The operation provides funds necessary for the TRA contract as well as cash-funding for wastewater system capital improvement projects. Included in Wastewater Collection are divisions for Wastewater Collection and Wastewater Treatment.

**DEPARTMENT GOALS:**

1. Provide high quality customer service.
2. Ensure a safe, appropriately operated, and well maintained wastewater system.

**DEPARTMENT OBJECTIVES:**

1. Recruit and train new staff.
2. Continue to partner with other local agencies, trade associations, and cooperative purchasing groups.
3. Audit department operations to ensure MS4 compliance.

**SERVICE LEVEL ANALYSIS:**

| <b>Performance Indicators</b>                             | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|---|------------------------------|------------------------------|--------------------------------|--|
| % blocked mains cleaned w/in 24 hrs                       | 73%                          | 100%                         | 88%                            | 100%                                     |
| % of wastewater infrastructure within 80% of planned life | 90.2%                        | NEW                          | 90%                            | 91%                                      |

# WASTEWATER UTILITIES DEPARTMENT

## WASTEWATER COLLECTION DIVISION (200-75-752)

***DIVISION DESCRIPTION:***

The Wastewater Collection Division is responsible for operating and maintaining the facilities necessary to serve the City's residential, commercial and industrial wastewater customers. This includes facilities for collecting and transporting wastewater from the point of origin to the main interceptor line (Trinity River Authority), while providing a safe and healthy environment. Duties of the division also include maintenance of lift stations, wastewater manholes, mains and services, and installation of new wastewater mains, taps and services.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>   | <b>Budget</b>        |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted</b>      | <b>Variance (\$)</b> |
|   |                     |                     |                     | <b>Budget</b>       |                      |
| Personnel services                      | \$ 527,943          | \$ 781,143          | \$ 504,152          | \$ 781,120          | \$ (23)              |
| Operations & maintenance                | 147,547             | 206,700             | 185,200             | 214,350             | 7,650                |
| Services & other                        | 155,607             | 263,978             | 263,328             | 456,520             | 192,542              |
| Transfers to other funds                | 425,000             | 275,000             | 275,000             | 200,000             | (75,000)             |
| Capital outlay                          | -                   | -                   | -                   | -                   | -                    |
| <b>TOTAL</b>                            | <b>\$ 1,256,097</b> | <b>\$ 1,526,821</b> | <b>\$ 1,227,680</b> | <b>\$ 1,651,990</b> | <b>\$ 125,169</b>    |

### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b>   | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                                    | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                    |                   |                   |                   | <b>Budget</b>     |                      |
| Supervisor - Water & Wastewater    | -                 | 1.00              | 1.00              | 1.00              | -                    |
| Wastewater Foreman                 | 0.50              | -                 | -                 | -                 | -                    |
| Wastewater Utility Crew Leader     | 2.00              | 2.00              | 2.00              | 2.00              | -                    |
| Wastewater Maintenance Worker      | 7.00              | 6.00              | 6.00              | 6.00              | -                    |
| Crew Leader (Pipeline Inspections) | 1.00              | 1.00              | 1.00              | 1.00              | -                    |
| <b>TOTAL</b>                       | <b>10.50</b>      | <b>10.00</b>      | <b>10.00</b>      | <b>10.00</b>      | <b>-</b>             |

# WASTEWATER UTILITIES DEPARTMENT

## WASTEWATER TREATMENT DIVISION (200-75-754)

***DIVISION DESCRIPTION:***

The Wastewater Treatment Division is responsible for the management of the Trinity River Authority (TRA) wastewater treatment contract with the City. The City contracts with TRA to provide wastewater treatment services on behalf of the City's wastewater customers. The City's wastewater is collected in the collection system and then treated by the TRA, at their Central Regional Wastewater Treatment Plant, or the Denton Creek Wastewater Treatment Plant. Other duties of the division include accurate record keeping of wastewater flows and accurate data collection of industrial sampling to ensure proper management of and conformance with the contract.

### EXPENDITURE SUMMARY

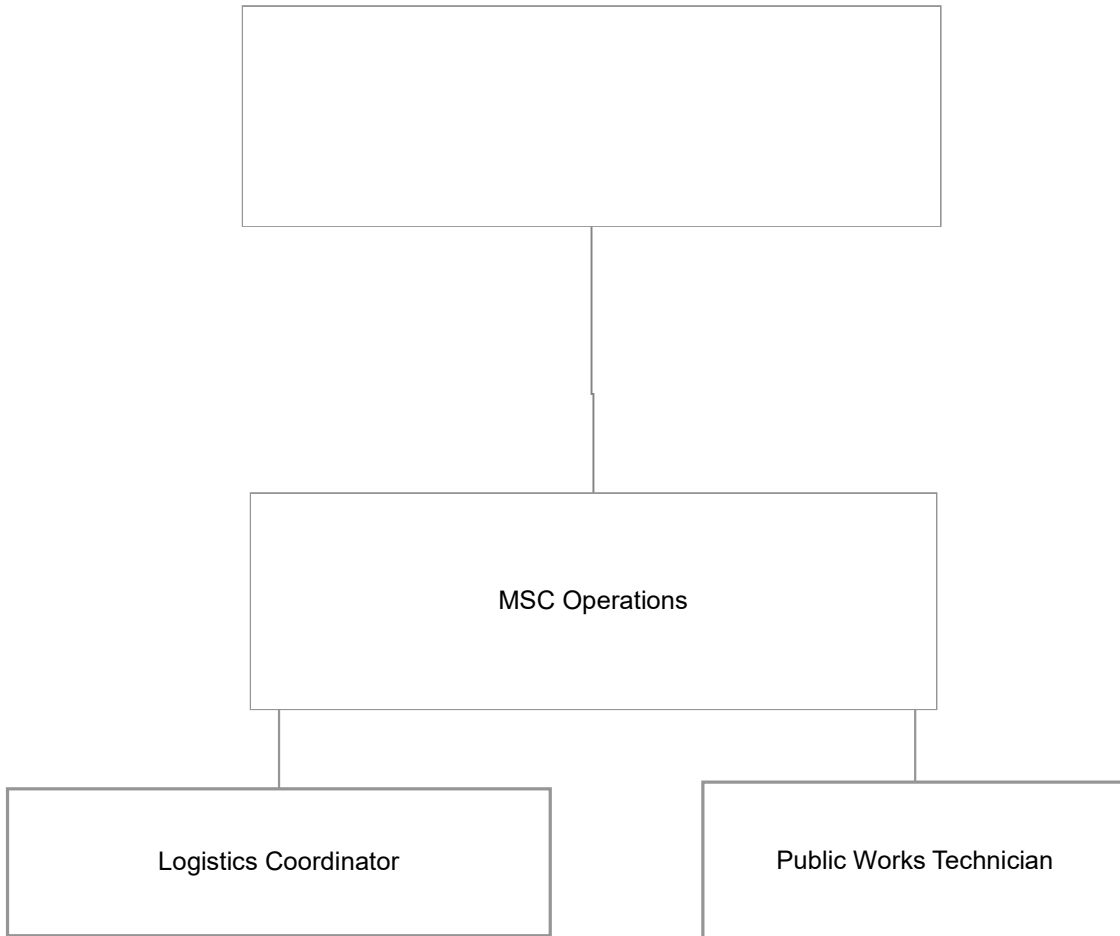
| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>   | <b>Budget</b>        |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted</b>      | <b>Variance (\$)</b> |
|   |                     |                     |                     | <b>Budget</b>       |                      |
| TRA Payment-Wastewater                  | 4,005,268           | 4,387,384           | 4,082,923           | 5,022,787           | 635,403              |
| <b>TOTAL</b>                            | <b>\$ 4,005,268</b> | <b>\$ 4,387,384</b> | <b>\$ 4,082,923</b> | <b>\$ 5,022,787</b> | <b>\$ 635,403</b>    |

### PERSONNEL SUMMARY

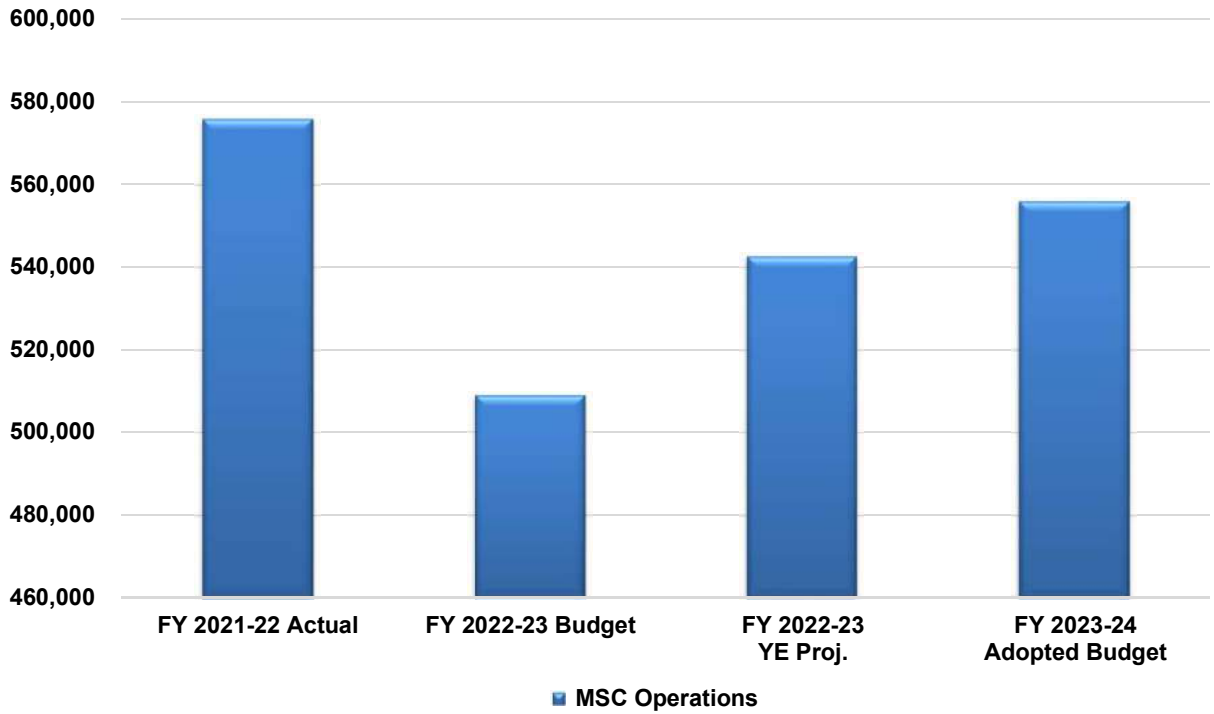
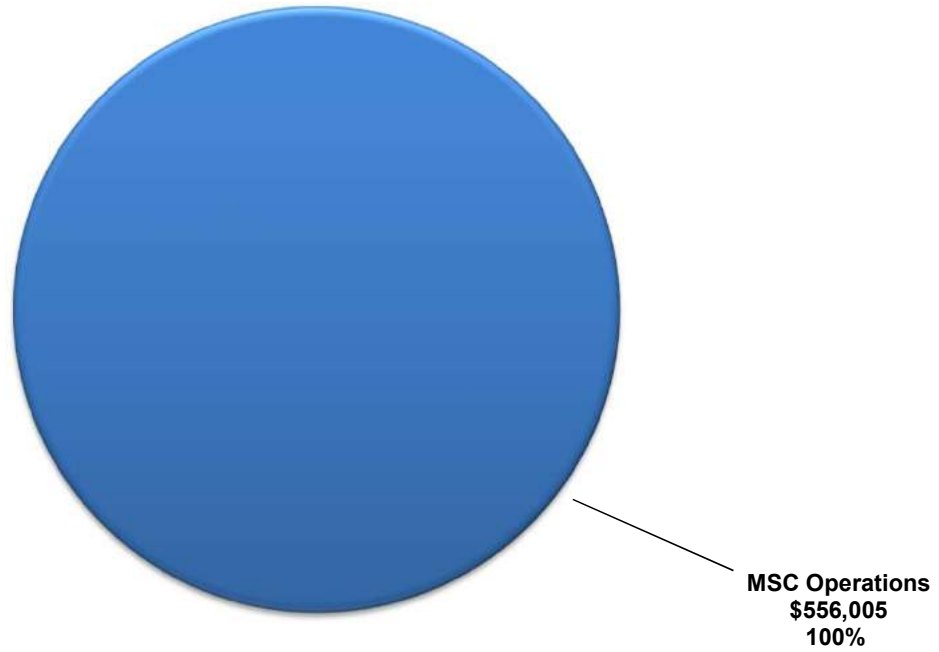
(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                  |                   |                   |                   | <b>Budget</b>     |                      |
| No personnel for this division   |                   |                   |                   |                   |                      |
| <b>TOTAL</b>                     | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>             |

# MSC OPERATIONS DEPARTMENT



# MSC OPERATIONS



# MSC OPERATIONS DEPARTMENT

## MSC OPERATIONS DIVISION (200-77-772)

**DEPARTMENT DESCRIPTION:**

The Water & Wastewater infrastructure maintenance operations of the Public Works Department are under the direction of the Director of Public Works. The Municipal Service Center (MSC) Non-Departmental operations budget reflects expenditures of a general nature not allocated to specific utility divisions within Public Works. Included within this activity are budgeted costs for building maintenance, utility costs, grounds maintenance, and janitorial services.

**DEPARTMENT GOALS:**

1. Provide high quality customer service.
2. Ensure a safe, appropriately operated, and well maintained service center operation.

**DEPARTMENT OBJECTIVES:**

1. Continue to partner with other local agencies, trade associations, and cooperative purchasing groups.
2. Deliver on ARPA funding commitments.
3. Explore MSC materials storage options.
4. Audit department operations to ensure MS4 compliance.

**SERVICE LEVEL ANALYSIS:**

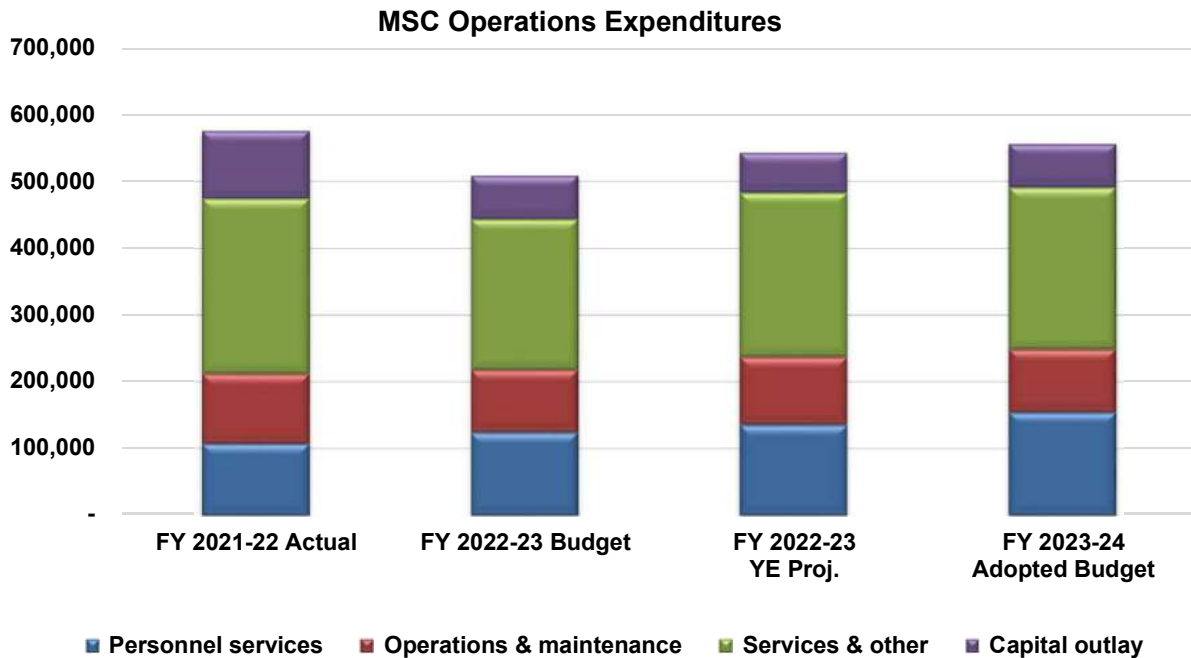
| <b>Performance Indicators</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|-------------------------------|------------------------------|------------------------------|--------------------------------|--|
| % of fleet >10 years of age   | 11%                          | NEW                          | 9%                             | 6%                                       |

# MSC OPERATIONS DEPARTMENT

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| MSC Operations                   | \$ 575,937                   | \$ 508,879                   | \$ 542,607                     | \$ 556,005                               | \$ 47,126                       |
| <b>TOTAL</b>                     | <b>\$ 575,937</b>            | <b>\$ 508,879</b>            | <b>\$ 542,607</b>              | <b>\$ 556,005</b>                        | <b>\$ 47,126</b>                |

| <b>EXPENDITURES BY CATEGORY:</b> |                   |                   |                   |                   |                  |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Personnel services               | \$ 107,208        | \$ 123,931        | \$ 135,129        | \$ 153,974        | \$ 30,043        |
| Operations & maintenance         | 104,874           | 94,100            | 102,250           | 94,650            | 550              |
| Services & other                 | 261,911           | 225,848           | 246,008           | 242,381           | 16,533           |
| Capital outlay                   | 101,945           | 65,000            | 59,220            | 65,000            | -                |
| <b>TOTAL</b>                     | <b>\$ 575,937</b> | <b>\$ 508,879</b> | <b>\$ 542,607</b> | <b>\$ 556,005</b> | <b>\$ 47,126</b> |

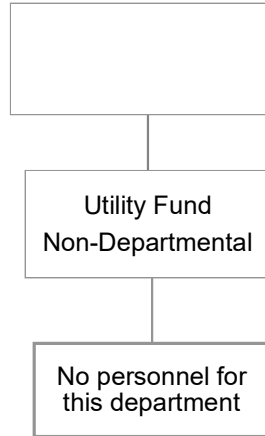


## PERSONNEL SUMMARY

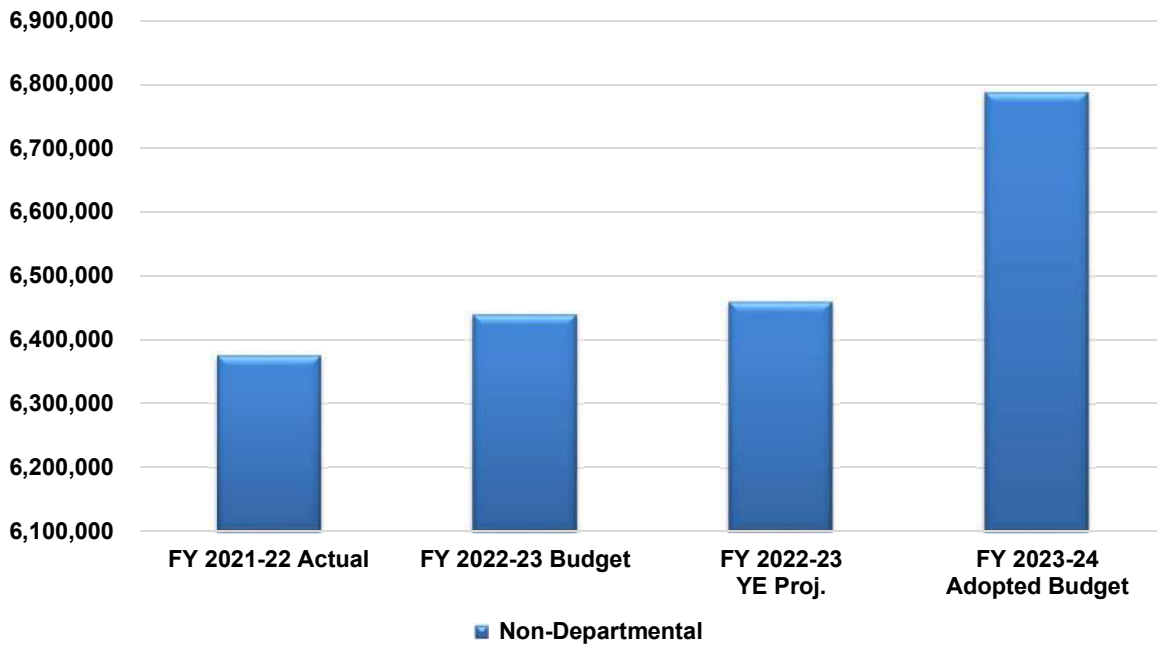
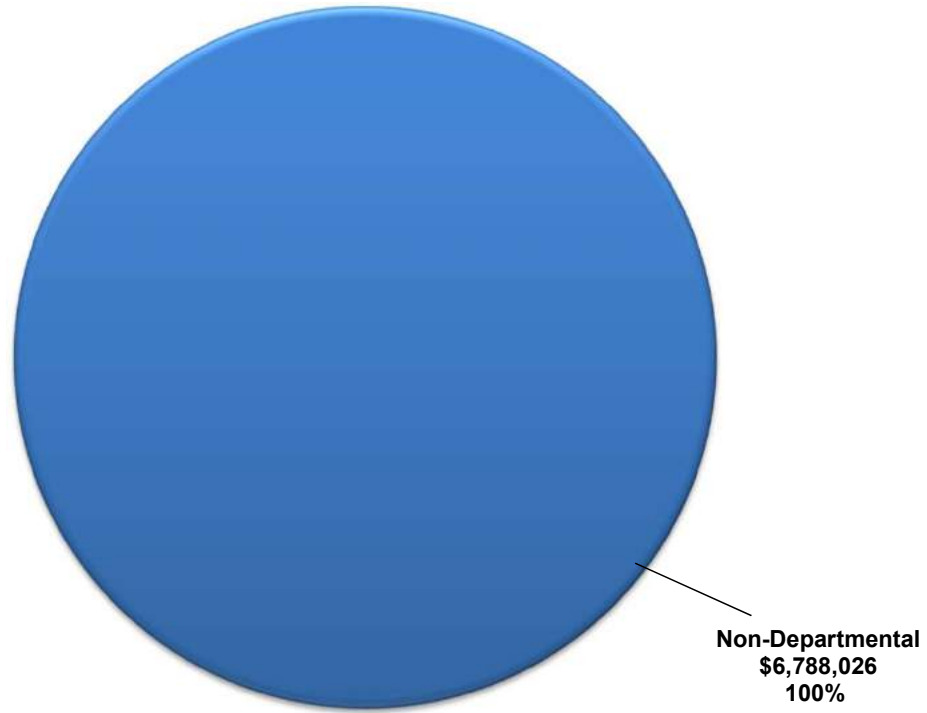
(Full-time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Logistics Coordinator     | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Public Works Technician   | 0.48                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| <b>TOTAL</b>              | <b>1.48</b>                  | <b>2.00</b>                  | <b>2.00</b>                    | <b>2.00</b>                              | <b>-</b>                        |

# UTILITY FUND NON-DEPARTMENTAL



# UTILITY FUND NON-DEPARTMENTAL



# UTILITY FUND NON-DEPARTMENTAL DEPARTMENT

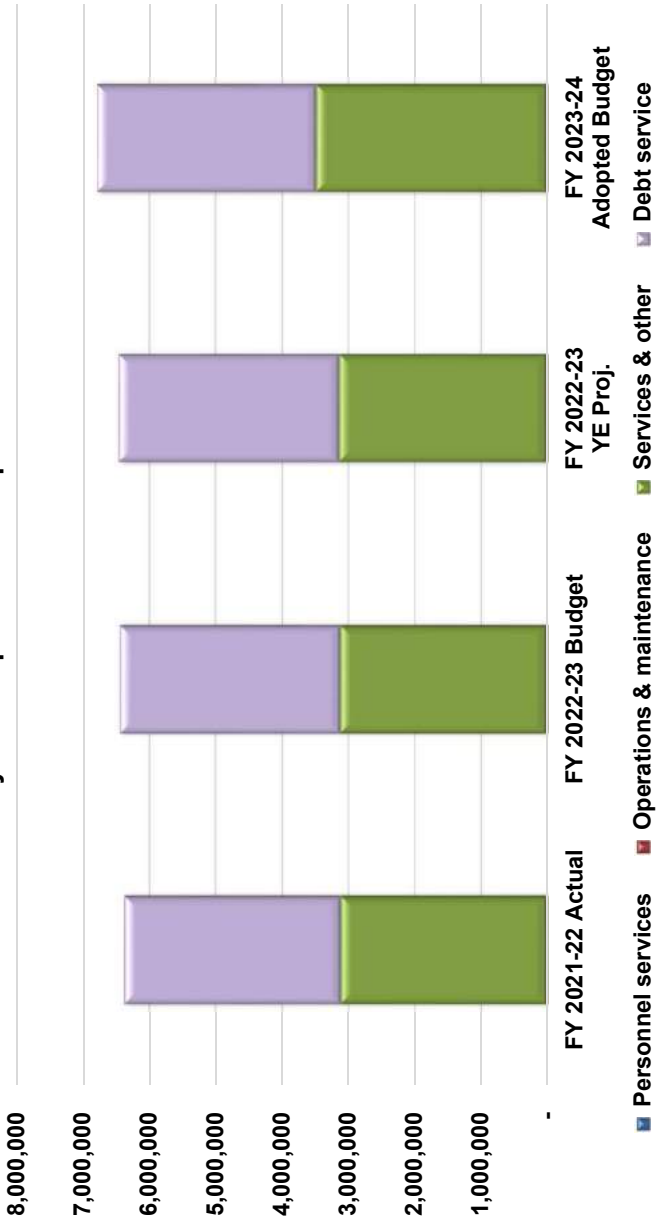
## EXPENDITURE SUMMARY

| EXPENDITURES BY DIVISION: | FY 2021-22          | FY 2022-23          | FY 2022-23          | FY 2023-24          | FY 2023-24           |
|---------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
|                           | Actual              | Budget              | YE Proj.            | Adopted Budget      | Budget Variance (\$) |
| Non-Departmental          | \$ 6,375,549        | \$ 6,439,978        | \$ 6,459,978        | \$ 6,788,026        | \$ 348,048           |
| <b>TOTAL</b>              | <b>\$ 6,375,549</b> | <b>\$ 6,439,978</b> | <b>\$ 6,459,978</b> | <b>\$ 6,788,026</b> | <b>\$ 348,048</b>    |

**EXPENDITURES BY CATEGORY:**

|                          |                     |                     |                     |                     |                   |
|--------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Personnel services       | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              |
| Operations & maintenance | 10,663              | 11,800              | 11,800              | 11,800              | -                 |
| Services & other         | 3,111,199           | 3,115,213           | 3,135,213           | 3,480,317           | 365,104           |
| Debt service             | 3,253,687           | 3,312,965           | 3,312,965           | 3,295,909           | (17,056)          |
| Capital outlay           | -                   | -                   | -                   | -                   | -                 |
| <b>TOTAL</b>             | <b>\$ 6,375,549</b> | <b>\$ 6,439,978</b> | <b>\$ 6,459,978</b> | <b>\$ 6,788,026</b> | <b>\$ 348,048</b> |

### Utility Non-Departmental Expenditures



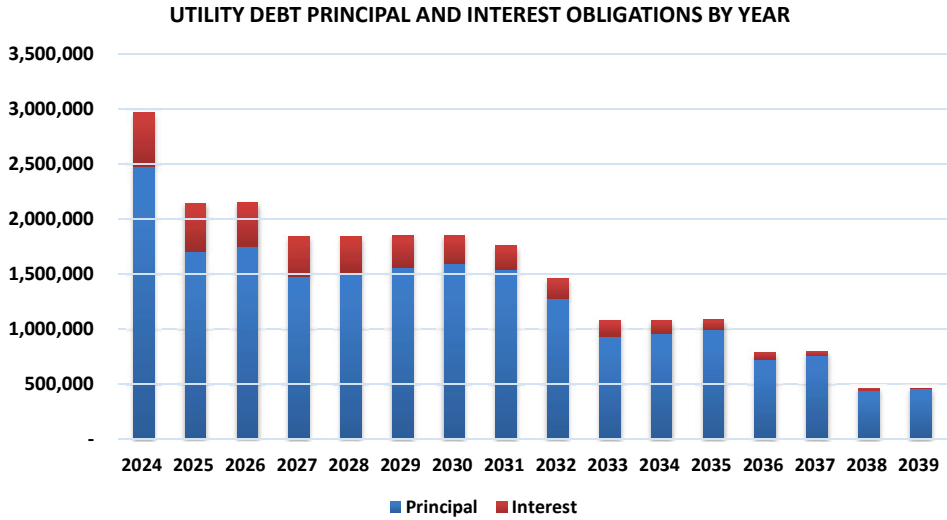
### PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| BY POSITION TITLE:             | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24     | FY 2023-24           |
|--------------------------------|------------|------------|------------|----------------|----------------------|
|                                | Actual     | Budget     | YE Proj.   | Adopted Budget | Budget Variance (\$) |
| No personnel for this division | -          | -          | -          | -              | -                    |
| <b>TOTAL</b>                   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>       | <b>-</b>             |

**UTILITY DEBT BY PRINCIPAL AND INTEREST**

| Year         | Principal            | Interest            | Total P+I            |
|--------------|----------------------|---------------------|----------------------|
| 2024         | \$ 2,480,000         | \$ 490,998          | \$ 2,970,998         |
| 2025         | 1,710,000            | 436,617             | 2,146,617            |
| 2026         | 1,750,000            | 400,476             | 2,150,476            |
| 2027         | 1,475,000            | 365,816             | 1,840,816            |
| 2028         | 1,510,000            | 331,527             | 1,841,527            |
| 2029         | 1,555,000            | 293,734             | 1,848,734            |
| 2030         | 1,595,000            | 253,295             | 1,848,295            |
| 2031         | 1,545,000            | 213,023             | 1,758,023            |
| 2032         | 1,280,000            | 175,947             | 1,455,947            |
| 2033         | 935,000              | 145,468             | 1,080,468            |
| 2034         | 960,000              | 119,207             | 1,079,207            |
| 2035         | 995,000              | 91,822              | 1,086,822            |
| 2036         | 725,000              | 65,400              | 790,400              |
| 2037         | 755,000              | 40,075              | 795,075              |
| 2038         | 445,000              | 20,475              | 465,475              |
| 2039         | 460,000              | 6,900               | 466,900              |
| 2040         | -                    | -                   | -                    |
| <b>Total</b> | <b>\$ 20,175,000</b> | <b>\$ 3,450,778</b> | <b>\$ 23,625,778</b> |

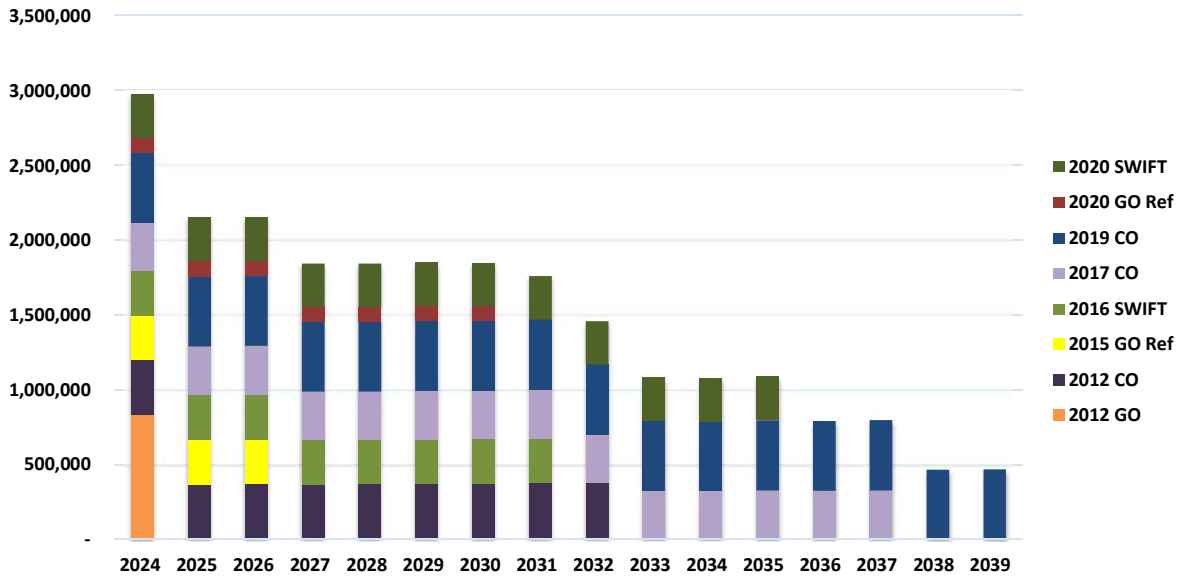


## UTILITY OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

| Year                      | 2012<br>GENERAL<br>OBLIGATION | 2012<br>CERTIFICATE<br>OF<br>OBLIGATION | 2015<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2016<br>TWDB SWIFT                   | 2017<br>CERTIFICATE<br>OF<br>OBLIGATION    | 2019<br>CERTIFICATE<br>OF OBLIGATION       | 2020<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2020<br>TWDB SWIFT                   | TOTAL        |
|---------------------------|-------------------------------|---|--|--------------------------------------|--|--|--|--------------------------------------|--------------|
| Standards & Poors Rating: | AA                            | N/A                                     | AAA  | N/A                                  | AAA  | AAA  | AAA  | N/A                                  |              |
| Moodys Rating:            | Aa2                           | N/A                                     | Aa1  | N/A                                  | Aa1  | AAA  | AAA  | N/A                                  |              |
| Purpose:                  | Debt Refunding/Retirement     | Wastewater Improvements - TWDB Bonds    | Debt Refunding/Retirement                  | Water Line Replacements - TWDB Bonds | New Pump Station & Water Line Improvements | New Pump Station & Water Line Improvements | Refunding                                  | Water Line Replacements - TWDB Bonds |              |
| 2024                      | \$ 835,375                    | \$ 359,625                              | \$ 301,750                                 | \$ 295,668                           | \$ 323,475                                 | \$ 467,300                                 | \$ 98,425                                  | \$ 289,380                           | \$ 2,970,998 |
| 2025                      | -                             | 363,648                                 | 303,200                                    | 297,872                              | 322,550                                    | 469,775                                    | 100,750                                    | 288,823                              | 2,146,617    |
| 2026                      | -                             | 367,088                                 | 299,425                                    | 299,832                              | 326,400                                    | 465,550                                    | 104,100                                    | 288,081                              | 2,150,476    |
| 2027                      | -                             | 365,055                                 | -  | 296,450                              | 325,025                                    | 466,100                                    | 101,125                                    | 287,061                              | 1,840,816    |
| 2028                      | -                             | 367,451                                 | -  | 297,675                              | 322,400                                    | 466,350                                    | 96,875                                     | 290,776                              | 1,841,527    |
| 2029                      | -                             | 369,115                                 | -  | 298,307                              | 323,400                                    | 466,300                                    | 102,375                                    | 289,237                              | 1,848,734    |
| 2030                      | -                             | 370,103                                 | -  | 298,274                              | 324,000                                    | 465,950                                    | 102,500                                    | 287,469                              | 1,848,295    |
| 2031                      | -                             | 375,495                                 | -  | 297,817                              | 324,200                                    | 470,225                                    | -  | 290,286                              | 1,758,023    |
| 2032                      | -                             | 375,273                                 | -  | -                                    | 324,000                                    | 469,125                                    | -  | 287,550                              | 1,455,947    |
| 2033                      | -                             | -                                       | -  | -                                    | 323,400                                    | 467,725                                    | -  | 289,343                              | 1,080,468    |
| 2034                      | -                             | -                                       | -  | -                                    | 322,400                                    | 466,025                                    | -  | 290,782                              | 1,079,207    |
| 2035                      | -                             | -                                       | -  | -                                    | 325,900                                    | 468,950                                    | -  | 291,972                              | 1,086,822    |
| 2036                      | -                             | -                                       | -  | -                                    | 323,900                                    | 466,500                                    | -  | -                                    | 790,400      |
| 2037                      | -                             | -                                       | -  | -                                    | 326,400                                    | 468,675                                    | -  | -                                    | 795,075      |
| 2038                      | -                             | -                                       | -  | -                                    | -  | 465,475                                    | -  | -                                    | 465,475      |
| 2039                      | -                             | -                                       | -  | -                                    | -  | 466,900                                    | -  | -                                    | 466,900      |
| 2040                      | -                             | -                                       | -  | -                                    | -  | -  | -  | -                                    | -            |

|              |                   |                     |                   |                     |                     |                     |                   |                     |                      |
|--------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|----------------------|
| <b>Total</b> | <b>\$ 835,375</b> | <b>\$ 3,312,851</b> | <b>\$ 904,375</b> | <b>\$ 2,381,893</b> | <b>\$ 4,537,450</b> | <b>\$ 7,476,925</b> | <b>\$ 706,150</b> | <b>\$ 3,470,759</b> | <b>\$ 23,625,778</b> |
|--------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|----------------------|

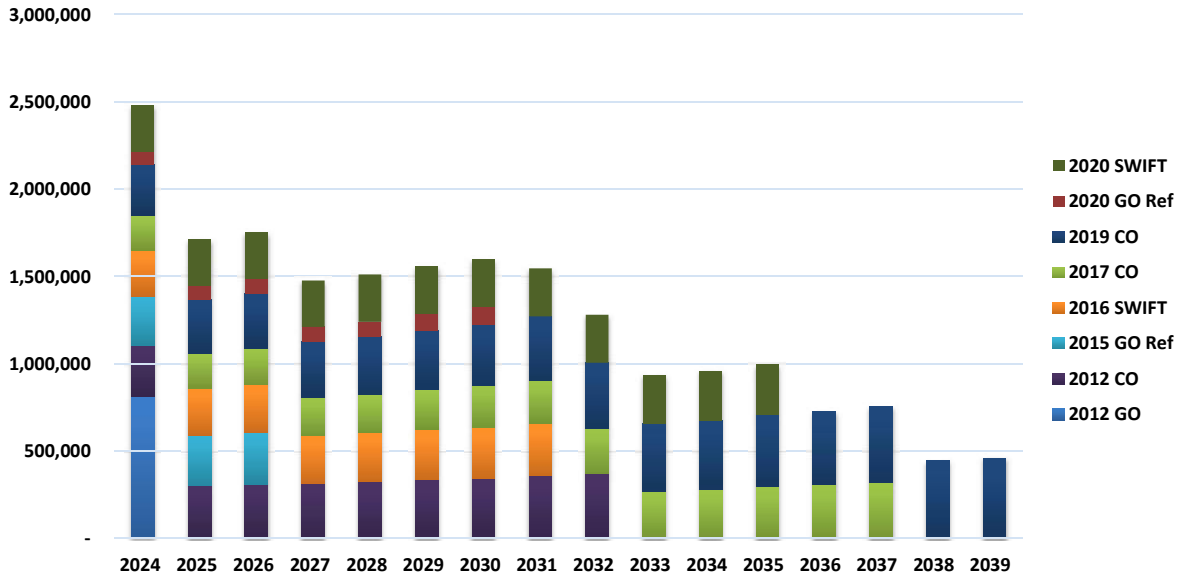
### UTILITY TOTAL DEBT OBLIGATIONS BY YEAR AND ISSUANCE



## UTILITY OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE

| Year                      | 2012<br>GENERAL<br>OBLIGATION | 2012<br>CERTIFICATE<br>OF<br>OBLIGATION | 2015<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2016<br>TWDB SWIFT                   | 2017<br>CERTIFICATE<br>OF<br>OBLIGATION    | 2019<br>CERTIFICATE<br>OF OBLIGATION       | 2020<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2020<br>TWDB SWIFT                   | TOTAL                |
|---------------------------|-------------------------------|---|--|--------------------------------------|--|--|--|--------------------------------------|----------------------|
| Standards & Poors Rating: | AA                            | N/A                                     | AAA  | N/A                                  | AAA  | AAA  | AAA  | N/A                                  |                      |
| Moodys Rating:            | Aa2                           | N/A                                     | Aa1  | N/A                                  | Aa1  | AAA  | AAA  | N/A                                  |                      |
| Purpose:                  | Debt Refunding/Retirement     | Wastewater Improvements - TWDB Bonds    | Debt Refunding/Retirement                  | Water Line Replacements - TWDB Bonds | New Pump Station & Water Line Improvements | New Pump Station & Water Line Improvements | Refunding                                  | Water Line Replacements - TWDB Bonds |                      |
| 2024                      | \$ 815,000                    | \$ 290,000                              | \$ 280,000                                 | \$ 265,000                           | \$ 195,000                                 | \$ 295,000                                 | \$ 75,000                                  | \$ 265,000                           | \$ 2,480,000         |
| 2025                      | -                             | 300,000                                 | 290,000                                    | 270,000                              | 200,000                                    | 305,000                                    | 80,000                                     | 265,000                              | 1,710,000            |
| 2026                      | -                             | 310,000                                 | 295,000                                    | 275,000                              | 210,000                                    | 310,000                                    | 85,000                                     | 265,000                              | 1,750,000            |
| 2027                      | -                             | 315,000                                 | -  | 275,000                              | 215,000                                    | 320,000                                    | 85,000                                     | 265,000                              | 1,475,000            |
| 2028                      | -                             | 325,000                                 | -  | 280,000                              | 220,000                                    | 330,000                                    | 85,000                                     | 270,000                              | 1,510,000            |
| 2029                      | -                             | 335,000                                 | -  | 285,000                              | 230,000                                    | 340,000                                    | 95,000                                     | 270,000                              | 1,555,000            |
| 2030                      | -                             | 345,000                                 | -  | 290,000                              | 240,000                                    | 350,000                                    | 100,000                                    | 270,000                              | 1,595,000            |
| 2031                      | -                             | 360,000                                 | -  | 295,000                              | 250,000                                    | 365,000                                    | -  | 275,000                              | 1,545,000            |
| 2032                      | -                             | 370,000                                 | -  | -                                    | 260,000                                    | 375,000                                    | -  | 275,000                              | 1,280,000            |
| 2033                      | -                             | -                                       | -  | -                                    | 270,000                                    | 385,000                                    | -  | 280,000                              | 935,000              |
| 2034                      | -                             | -                                       | -  | -                                    | 280,000                                    | 395,000                                    | -  | 285,000                              | 960,000              |
| 2035                      | -                             | -                                       | -  | -                                    | 295,000                                    | 410,000                                    | -  | 290,000                              | 995,000              |
| 2036                      | -                             | -                                       | -  | -                                    | 305,000                                    | 420,000                                    | -  | -                                    | 725,000              |
| 2037                      | -                             | -                                       | -  | -                                    | 320,000                                    | 435,000                                    | -  | -                                    | 755,000              |
| 2038                      | -                             | -                                       | -  | -                                    | -  | 445,000                                    | -  | -                                    | 445,000              |
| 2039                      | -                             | -                                       | -  | -                                    | -  | 460,000                                    | -  | -                                    | 460,000              |
| 2040                      | -                             | -                                       | -  | -                                    | -  | -  | -  | -                                    | -                    |
| <b>Total</b>              | <b>\$ 815,000</b>             | <b>\$ 2,950,000</b>                     | <b>\$ 865,000</b>                          | <b>\$ 2,235,000</b>                  | <b>\$ 3,490,000</b>                        | <b>\$ 5,940,000</b>                        | <b>\$ 605,000</b>                          | <b>\$ 3,275,000</b>                  | <b>\$ 20,175,000</b> |

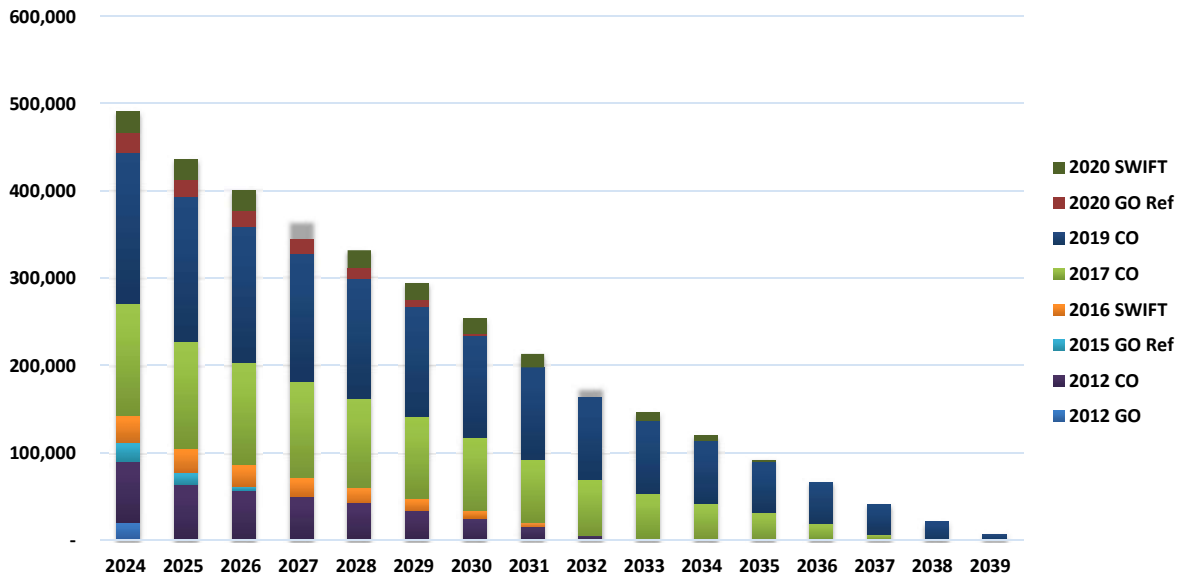
### UTILITY PRINCIPAL OBLIGATIONS BY YEAR AND ISSUANCE



## UTILITY OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

| Year                      | 2012<br>GENERAL<br>OBLIGATION | 2012<br>CERTIFICATE<br>OF<br>OBLIGATION | 2015<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2016<br>TWDB SWIFT                   | 2017<br>CERTIFICATE<br>OF<br>OBLIGATION    | 2019<br>CERTIFICATE<br>OF OBLIGATION       | 2020<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2020<br>TWDB SWIFT                   | TOTAL               |
|---------------------------|-------------------------------|---|--|--------------------------------------|--|--|--|--------------------------------------|---------------------|
| Standards & Poors Rating: | AA                            | N/A                                     | AAA  | N/A                                  | AAA  | AAA  | AAA  | N/A                                  |                     |
| Moodys Rating:            | Aa2                           | N/A                                     | Aa1  | N/A                                  | Aa1  | AAA  | AAA  | N/A                                  |                     |
| Purpose:                  | Debt Refunding/ Retirement    | Wastewater Improvements - TWDB Bonds    | Debt Refunding/ Retirement                 | Water Line Replacements - TWDB Bonds | New Pump Station & Water Line Improvements | New Pump Station & Water Line Improvements | Refunding                                  | Water Line Replacements - TWDB Bonds |                     |
| 2024                      | \$ 20,375                     | \$ 69,625                               | \$ 21,750                                  | \$ 30,668                            | \$ 128,475                                 | \$ 172,300                                 | \$ 23,425                                  | \$ 24,380                            | \$ 490,998          |
| 2025                      | -                             | 63,648                                  | 13,200                                     | 27,872                               | 122,550                                    | 164,775                                    | 20,750                                     | 23,823                               | 436,617             |
| 2026                      | -                             | 57,088                                  | 4,425                                      | 24,832                               | 116,400                                    | 155,550                                    | 19,100                                     | 23,081                               | 400,476             |
| 2027                      | -                             | 50,055                                  | -  | 21,450                               | 110,025                                    | 146,100                                    | 16,125                                     | 22,061                               | 365,816             |
| 2028                      | -                             | 42,451                                  | -  | 17,675                               | 102,400                                    | 136,350                                    | 11,875                                     | 20,776                               | 331,527             |
| 2029                      | -                             | 34,115                                  | -  | 13,307                               | 93,400                                     | 126,300                                    | 7,375                                      | 19,237                               | 293,734             |
| 2030                      | -                             | 25,103                                  | -  | 8,274                                | 84,000                                     | 115,950                                    | 2,500                                      | 17,469                               | 253,295             |
| 2031                      | -                             | 15,495                                  | -  | 2,817                                | 74,200                                     | 105,225                                    | -  | 15,286                               | 213,023             |
| 2032                      | -                             | 5,273                                   | -  | -                                    | 64,000                                     | 94,125                                     | -  | 12,550                               | 175,947             |
| 2033                      | -                             | -                                       | -  | -                                    | 53,400                                     | 82,725                                     | -  | 9,343                                | 145,468             |
| 2034                      | -                             | -                                       | -  | -                                    | 42,400                                     | 71,025                                     | -  | 5,782                                | 119,207             |
| 2035                      | -                             | -                                       | -  | -                                    | 30,900                                     | 58,950                                     | -  | 1,972                                | 91,822              |
| 2036                      | -                             | -                                       | -  | -                                    | 18,900                                     | 46,500                                     | -  | -                                    | 65,400              |
| 2037                      | -                             | -                                       | -  | -                                    | 6,400                                      | 33,675                                     | -  | -                                    | 40,075              |
| 2038                      | -                             | -                                       | -  | -                                    | -  | 20,475                                     | -  | -                                    | 20,475              |
| 2039                      | -                             | -                                       | -  | -                                    | -  | 6,900                                      | -  | -                                    | 6,900               |
| 2040                      | -                             | -                                       | -  | -                                    | -  | -  | -  | -                                    | -                   |
| <b>Total</b>              | <b>\$ 20,375</b>              | <b>\$ 362,851</b>                       | <b>\$ 39,375</b>                           | <b>\$ 146,893</b>                    | <b>\$ 1,047,450</b>                        | <b>\$ 1,536,925</b>                        | <b>\$ 101,150</b>                          | <b>\$ 195,759</b>                    | <b>\$ 3,450,778</b> |

### UTILITY INTEREST OBLIGATIONS BY YEAR AND ISSUANCE



# DRAINAGE UTILITY FUND

**FUND DESCRIPTION:**

The Drainage Utility Fund provides drainage utility services and drainage channel maintenance on public lands which is funded thru a monthly drainage fee.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Write Off Recovery           | \$ -                         | \$ 583                       | \$ 5,983                       | \$ -                                     | \$ (583)                        |
| Drainage Utility Fees        | 1,509,050                    | 1,508,884                    | 1,522,825                      | 1,522,825                                | 13,941                          |
| Miscellaneous Revenue        | -                            | -                            | -                              | -  | -                               |
| Auction Proceeds             | -                            | -                            | -                              | -  | -                               |
| Interest Revenue-Investments | 9,164                        | 12,315                       | 52,735                         | 31,450                                   | 19,135                          |
| Use Of Fund Balance          | 640,994                      | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                 | <b>\$ 2,159,208</b>          | <b>\$ 1,521,782</b>          | <b>\$ 1,581,543</b>            | <b>\$ 1,554,275</b>                      | <b>\$ 32,493</b>                |

## EXPENDITURE SUMMARY

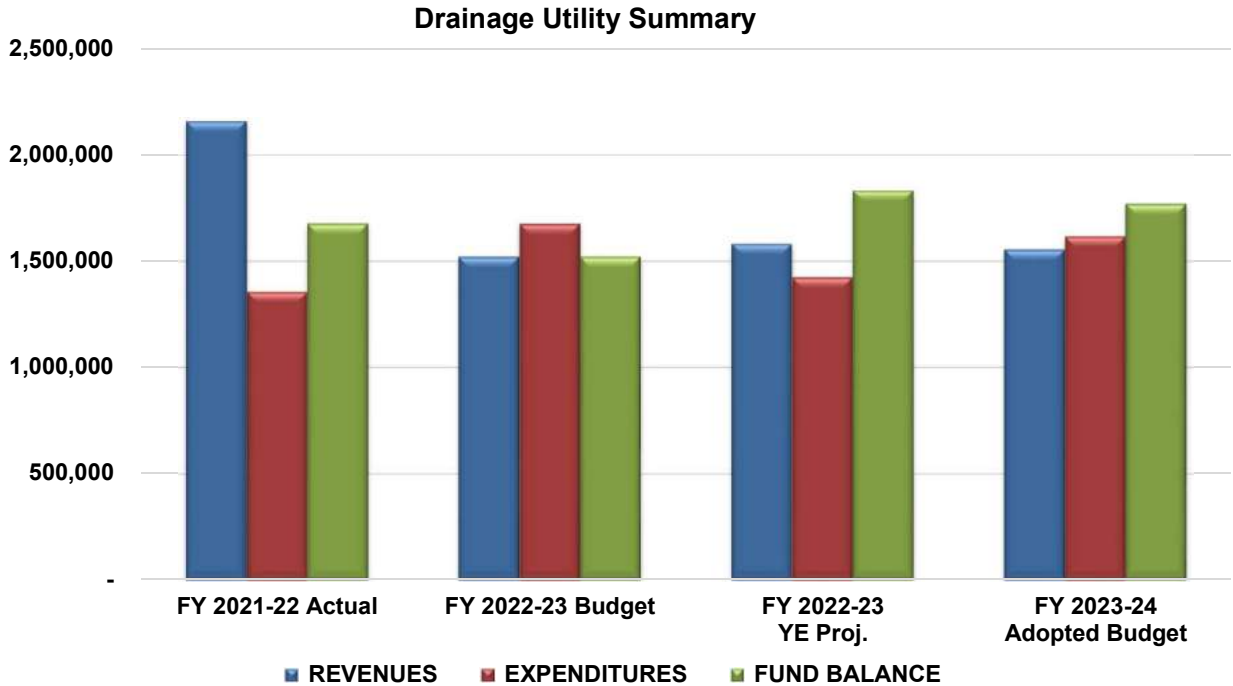
| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Drainage Maintenance             | \$ 658,745                   | \$ 1,035,974                 | \$ 797,343                     | \$ 1,067,371                             | \$ 31,397                       |
| Capital Improvements             | 425,000                      | 325,000                      | 325,000                        | 250,000                                  | (75,000)                        |
| Non-Departmental                 | 272,456                      | 315,501                      | 302,036                        | 300,885                                  | (14,616)                        |
| <b>TOTAL</b>                     | <b>\$ 1,356,201</b>          | <b>\$ 1,676,475</b>          | <b>\$ 1,424,379</b>            | <b>\$ 1,618,256</b>                      | <b>\$ (58,219)</b>              |

**EXPENDITURES BY CATEGORY:**

|                          |                     |                     |                     |                     |                    |
|--------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Personnel services       | \$ 432,678          | \$ 706,570          | \$ 488,207          | \$ 694,479          | \$ (12,091)        |
| Operations & maintenance | 59,922              | 146,400             | 89,960              | 146,400             | -                  |
| Services & other         | 438,601             | 498,505             | 521,212             | 527,377             | 28,872             |
| Transfers to other funds | 425,000             | 325,000             | 325,000             | 250,000             | (75,000)           |
| Capital outlay           | -                   | -                   | -                   | -                   | -                  |
| <b>TOTAL</b>             | <b>\$ 1,356,201</b> | <b>\$ 1,676,475</b> | <b>\$ 1,424,379</b> | <b>\$ 1,618,256</b> | <b>\$ (58,219)</b> |

# DRAINAGE UTILITY FUND FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 2,159,208         | \$ 1,521,782         | \$ 1,581,543           | \$ 1,554,275                    | \$ 32,493               |
| EXPENDITURES        | 1,356,201            | 1,676,475            | 1,424,379              | 1,618,256                       | (58,219)                |
| VARIANCE            | 803,007              | (154,693)            | 157,164                | (63,981)                        | 90,712                  |
| <b>FUND BALANCE</b> | <b>\$ 1,676,725</b>  | <b>\$ 1,522,032</b>  | <b>\$ 1,833,889</b>    | <b>\$ 1,769,908</b>             | <b>\$ 247,876</b>       |

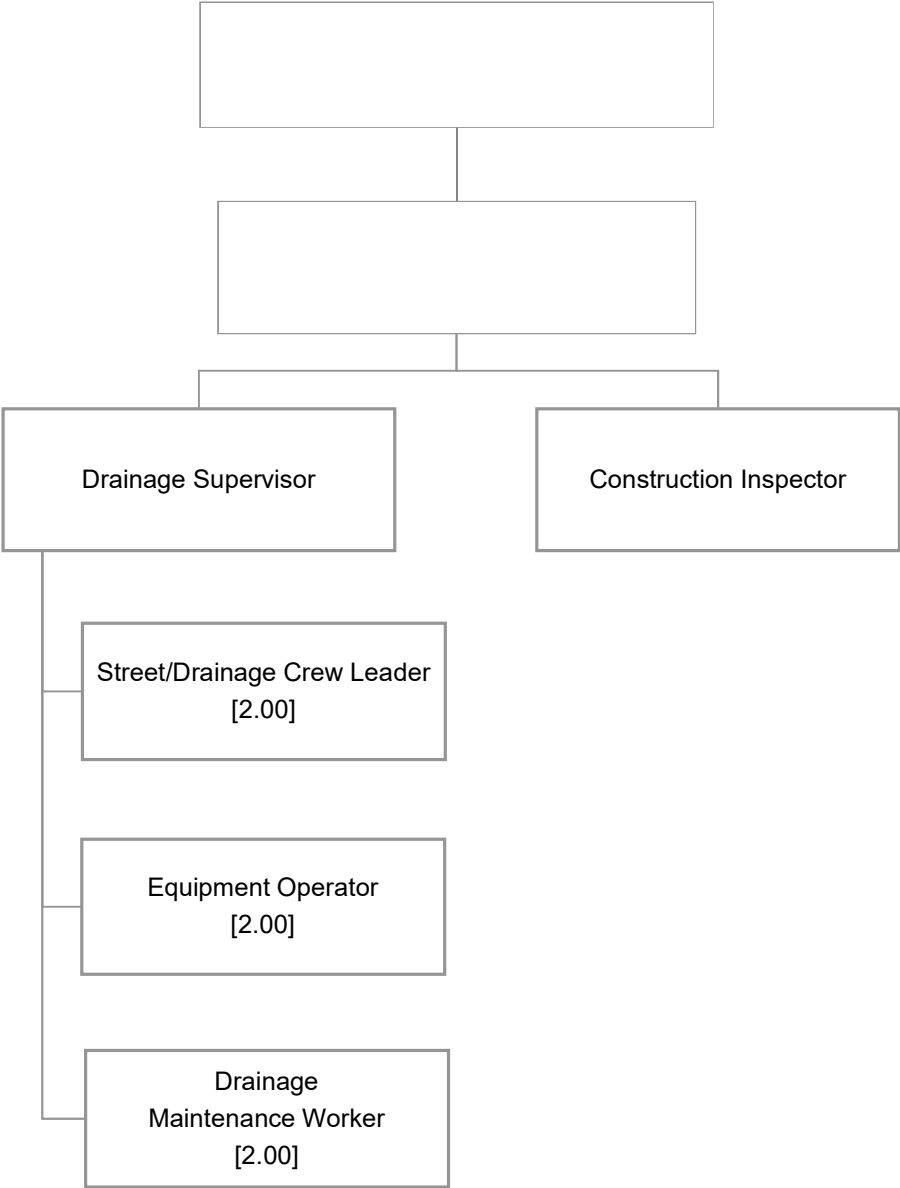


## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <i>BY POSITION TITLE:</i> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Drainage Maintenance      | 8.50                 | 8.00                 | 8.00                   | 8.00                            | -                       |
| <b>TOTAL</b>              | <b>8.50</b>          | <b>8.00</b>          | <b>8.00</b>            | <b>8.00</b>                     | <b>-</b>                |

# DRAINAGE UTILITIES FUND



# DRAINAGE UTILITY FUND

## DRAINAGE MAINTENANCE DIVISION (400-81-815)

**DEPARTMENT DESCRIPTION:**

The Drainage Maintenance Division of the Public Works Department is responsible for the repair and maintenance of the storm water collection and transportation infrastructure in a manner that mitigates flooding and property damage. Revenues for the services are derived primarily from drainage fees which were established by City Ordinance No. 638, adopted November 20, 1990.

**DEPARTMENT GOALS:**

1. Provide high quality customer service.
2. Deliver capital projects consistent with community goals and expectations.
3. Guide development activities to be consistent with community goals and expectations.
4. Ensure a safe, appropriately operated, and well maintained stormwater system.

**DEPARTMENT OBJECTIVES:**

1. Recruit and train new staff.
2. Complete all ongoing master plans.
3. Continue to partner with other local agencies, trade associations, and cooperative purchasing groups.
4. Audit department operations to ensure MS4 compliance.

**SERVICE LEVEL ANALYSIS:**

| Performance Indicators                | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget |
|---------------------------------------|----------------------|----------------------|------------------------|---------------------------------|
| % of Inlets cleaned within 30 days of | 64%                  | NEW                  | 94%                    | 90%                             |
| % of publicly maintained drainage     | 0.91%                | NEW                  | 1.4%                   | 3%                              |

# DRAINAGE UTILITY FUND

## DRAINAGE MAINTENANCE DIVISION (400-81-815)

### EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 432,678                   | \$ 706,570                   | \$ 488,207                     | \$ 694,479                               | \$ (12,091)                     |
| Operations & maintenance         | 59,922                       | 146,400                      | 89,960                         | 146,400                                  | -                               |
| Services & other                 | 166,145                      | 183,004                      | 219,176                        | 226,492                                  | 43,488                          |
| Transfers to other funds         | -                            | -                            | -                              | -  | -                               |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 658,745</b>            | <b>\$ 1,035,974</b>          | <b>\$ 797,343</b>              | <b>\$ 1,067,371</b>                      | <b>\$ 31,397</b>                |

### PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>      | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Drainage Supervisor            | -                            | -                            | 1.00                           | 1.00                                     | 1.00                            |
| Street/Drainage Superintendent | 0.50                         | -                            | -                              | -  | -                               |
| Construction Inspector         | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Street/Drainage Crew Leader    | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| Equipment Operator             | 2.00                         | 2.00                         | 2.00                           | 2.00                                     | -                               |
| Drainage Maintenance Worker    | 3.00                         | 3.00                         | 2.00                           | 2.00                                     | (1.00)                          |
| <b>TOTAL</b>                   | <b>8.50</b>                  | <b>8.00</b>                  | <b>8.00</b>                    | <b>8.00</b>                              | <b>-</b>                        |

# DRAINAGE UTILITY FUND CAPITAL IMPROVEMENTS DIVISION (400-89-898)

## EXPENDITURE SUMMARY

| <i><b>EXPENDITURES BY CATEGORY:</b></i> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance                | -                            | -                            | -                              | -  | -                               |
| Services & other                        | -                            | -                            | -                              | -  | -                               |
| Transfers to other funds                | 425,000                      | 325,000                      | 325,000                        | 250,000                                  | (75,000)                        |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 425,000</b>            | <b>\$ 325,000</b>            | <b>\$ 325,000</b>              | <b>\$ 250,000</b>                        | <b>\$ (75,000)</b>              |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <i><b>BY POSITION TITLE:</b></i> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this division   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# DRAINAGE UTILITY FUND NON-DEPARTMENTAL DIVISION (400-89-899)

## EXPENDITURE SUMMARY

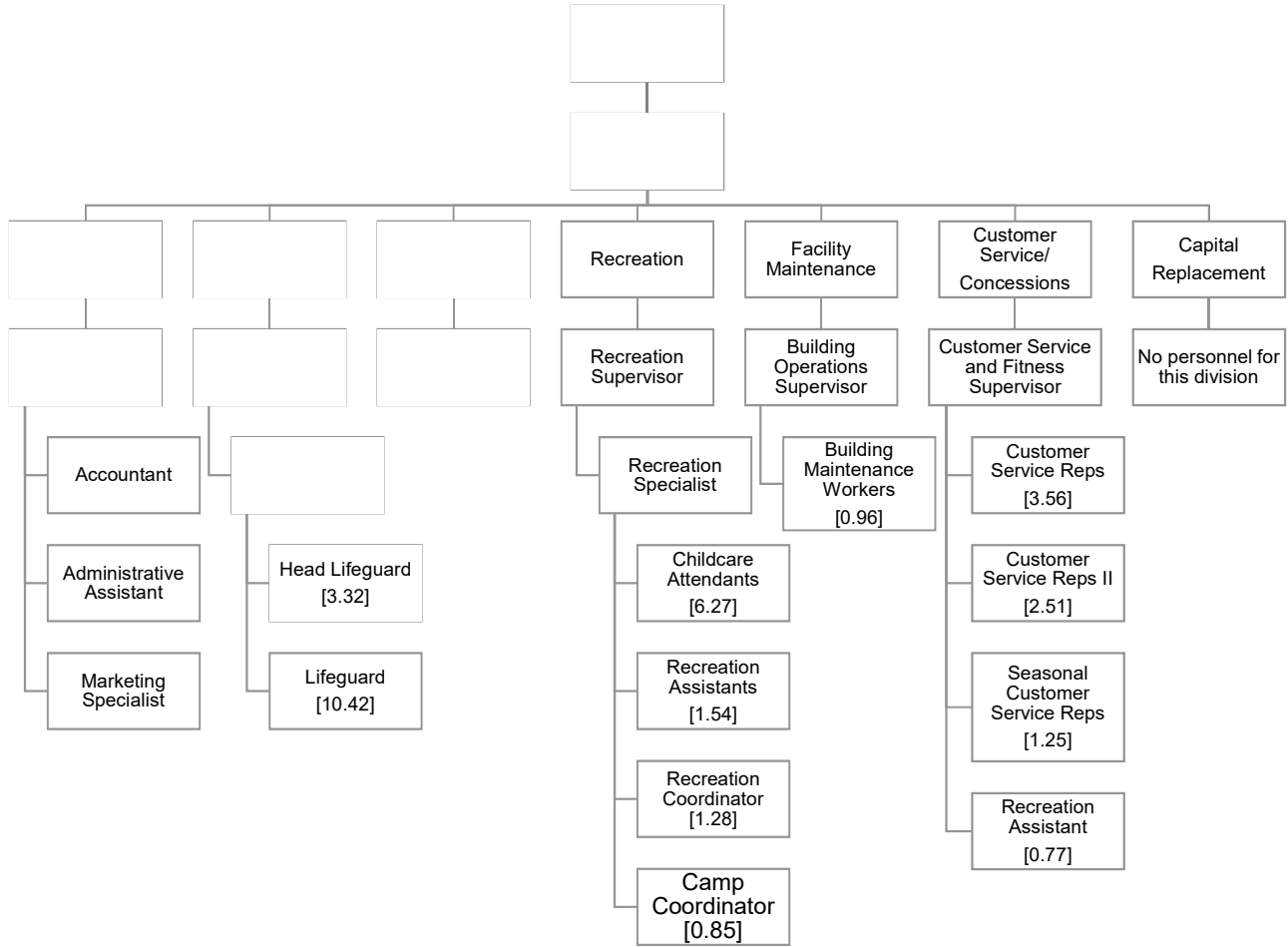
| <i><b>EXPENDITURES BY CATEGORY:</b></i> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance                | -                            | -                            | -                              | -  | -                               |
| Services & other                        | 272,456                      | 315,501                      | 302,036                        | 300,885                                  | (14,616)                        |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 272,456</b>            | <b>\$ 315,501</b>            | <b>\$ 302,036</b>              | <b>\$ 300,885</b>                        | <b>\$ (14,616)</b>              |

## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <i><b>BY POSITION TITLE:</b></i> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this division   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# THE KELLER POINTE FUND



# THE KELLER POINTE FUND

**FUND DESCRIPTION:**

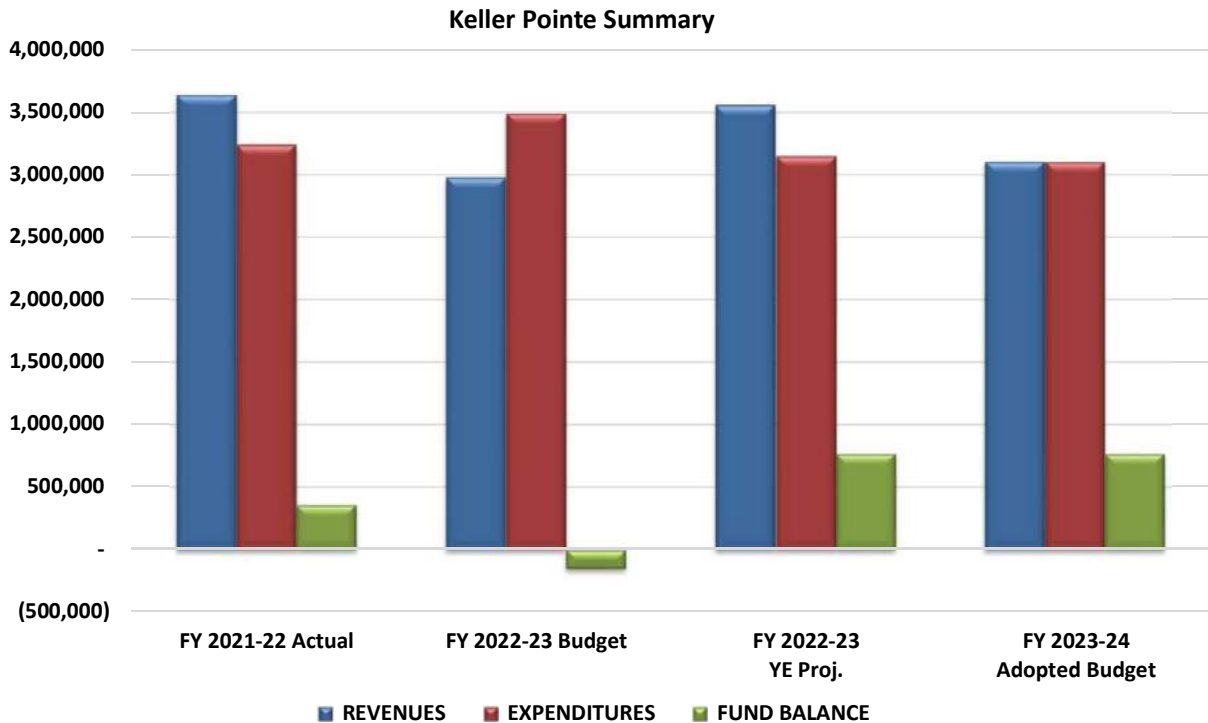
The Keller Pointe Fund accounts for the direct operating and capital maintenance costs of The Keller Pointe recreation and activity center, which opened in May 2004. The debt service for the Keller Pointe is funded in the Keller Development Corporation fund.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Facility Rental Fees         | \$ 29,052                    | \$ 37,658                    | \$ 35,935                      | \$ 37,658                                | \$ -                            |
| Daily Ticket Sales           | 149,844                      | 224,718                      | 163,292                        | 224,718                                  | -                               |
| Annual Ticket Sales          | 1,668,870                    | 1,876,762                    | 1,770,533                      | 1,876,762                                | -                               |
| Employee Pass Revenue        | 96,396                       | 100,252                      | 100,252                        | 100,252                                  | -                               |
| Empl Dependent Pass Revenue  | 19,119                       | 21,158                       | 20,557                         | 21,158                                   | -                               |
| Party Revenues               | 50,159                       | 85,044                       | 70,632                         | 85,044                                   | -                               |
| Expired Gift Card Revenue    | -                            | -                            | -                              | -  | -                               |
| Concession Sales/Proceeds    | 1,622                        | 4,414                        | 1,221                          | 4,414                                    | -                               |
| Merchandise Sales            | -                            | 351                          | 351                            | 351                                      | -                               |
| Aquatics Merchandise Sales   | 2,661                        | 3,443                        | 2,378                          | 3,443                                    | -                               |
| Outdoor Concession Sales     | -                            | 197                          | -                              | 197                                      | -                               |
| Outdoor Merchandise Sales    | -                            | -                            | -                              | -  | -                               |
| Revenue-Special Events       | 8,354                        | 10,965                       | 10,131                         | 10,965                                   | -                               |
| Aquatics Program Revenues    | 47,215                       | 74,112                       | 96,989                         | 134,112                                  | 60,000                          |
| Fitness Program Revenues     | -                            | -                            | -                              | -  | -                               |
| Group Exercise Revenue       | 258                          | 587                          | 349                            | 587                                      | -                               |
| Personal Training Revenue    | 3,240                        | 10,158                       | 20,000                         | 13,500                                   | 3,342                           |
| Recreation Program Revenue   | 252,767                      | 233,000                      | 216,345                        | 233,000                                  | -                               |
| Spring/Summer Camp           | 162,233                      | 166,600                      | 233,416                        | 226,600                                  | 60,000                          |
| Martial Arts                 | 75,050                       | 83,836                       | 83,836                         | 83,836                                   | -                               |
| Gym Rental Fees              | 1,450                        | 1,018                        | 2,100                          | 1,018                                    | -                               |
| Pool Rental Fees             | 18,775                       | 18,629                       | 9,797                          | 18,629                                   | -                               |
| Write Off Recovery           | 2,881                        | 3,788                        | 4,841                          | 3,788                                    | -                               |
| Miscellaneous Revenue        | 2,887                        | 6,881                        | 703,559                        | 6,881                                    | -                               |
| Auction Proceeds             | 630                          | 1,222                        | -                              | 1,222                                    | -                               |
| Gain/Loss On Disp Of Assets  | 7,000                        | -                            | -                              | -  | -                               |
| Cash Over/Short              | (7)                          | -                            | -                              | -  | -                               |
| Interest Revenue-Investments | 6,350                        | 14,671                       | 11,797                         | 14,671                                   | -                               |
| Reimb-Insurance Proceeds     | -                            | -                            | -                              | -  | -                               |
| Donations-Misc               | 1,000                        | -                            | -                              | -  | -                               |
| Use Of Fund Balance          | 1,029,539                    | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                 | <b>\$ 3,637,345</b>          | <b>\$ 2,979,464</b>          | <b>\$ 3,558,311</b>            | <b>\$ 3,102,806</b>                      | <b>\$ 123,342</b>               |

# THE KELLER POINTE FUND FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 3,637,345         | \$ 2,979,464         | \$ 3,558,311           | \$ 3,102,806                    | \$ 123,342              |
| EXPENDITURES        | 3,238,905            | 3,490,002            | 3,149,490              | 3,101,253                       | (388,749)               |
| VARIANCE            | 398,441              | (510,538)            | 408,821                | 1,553                           | 512,091                 |
| <b>FUND BALANCE</b> | <b>\$ 356,701</b>    | <b>\$ (153,837)</b>  | <b>\$ 765,522</b>      | <b>\$ 767,075</b>               | <b>\$ 920,912</b>       |



## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>    | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration               | 4.00                 | 4.00                 | 4.00                   | 4.00                            | -                       |
| Aquatics                     | 15.74                | 15.74                | 15.74                  | 15.74                           | -                       |
| Fitness Programs             | 0.48                 | 0.48                 | 0.48                   | 0.48                            | -                       |
| Recreation                   | 11.94                | 11.94                | 11.94                  | 11.94                           | -                       |
| Facility Maintenance         | 1.96                 | 1.96                 | 1.96                   | 1.96                            | -                       |
| Customer Service/Concessions | 9.09                 | 9.09                 | 9.09                   | 9.09                            | -                       |
| <b>TOTAL</b>                 | <b>43.21</b>         | <b>43.21</b>         | <b>43.21</b>           | <b>43.21</b>                    | <b>-</b>                |

# THE KELLER POINTE FUND

## ALL PROGRAMS

### **DEPARTMENT DESCRIPTION:**

The Keller Pointe is an enterprise facility intended to be a self-supporting operation; therefore, the revenues generated by the facility should fully support the facility's direct operating costs. The primary source of revenue is generated through membership and day pass sales, with the second largest revenue source being leisure program sales. Additional revenue sources include facility rentals, merchandise sales, party reservations and personal training. Facility programming includes a wide range of programs to appeal to all age groups of recreation, aquatic and fitness users. The facility and its programs are available to members and non-members, residents and non-residents. The Keller Pointe exceeds community expectations and achieves fiscal success by providing unprecedented service and award-winning programs.

The Keller Pointe Budget is divided into the following six divisions: (a) The General Administration Division includes administrative staff, office supplies and maintenance, facility marketing, utilities and general insurance; (b) the Aquatics Division includes aquatic staff and contract instructors, pool equipment maintenance and supplies, aquatic merchandise sales and aquatic program supplies; (c) the Fitness Division includes fitness program staff and contract instructors, fitness equipment maintenance and fitness program supplies; (d) the Recreation Division includes recreation staff and contract instructors/referees, birthday party supplies, recreation program and league supplies and gymnasium equipment; (e) the Facility Maintenance Division includes building maintenance staff and contract janitorial services, janitorial supplies, and facility maintenance; and (f) the Customer Service Division includes customer service staff at the front desk, office supplies, merchandise sales and concessions contractors.

The Keller Development Corporation provided financing for construction and capital costs of the facility (and subsequent annual principal and interest payments).

### **DEPARTMENT GOALS:**

Ensure sustainability of The Keller Pointe through management of a self-sufficient enterprise fund to continue to prevent subsidization from the general fund by:

### **DEPARTMENT OBJECTIVES:**

1. Maintaining an annual member base of 3,600 membership accounts.
2. Achieving \$2,000,000 in membership sales.
3. Decreasing attrition by 3% through new member retention strategies.
4. Retaining current members through the delivery of quality programs, activities, and events to achieve a member attrition rate at 30% or less.
- 5 Ensuring membership retention and growth by rewarding membership with branded giveaway items.
6. Increasing aquatic program registration through innovative and creative programming and activities.
7. Retaining loyal guests and attracting new individuals and businesses by providing quality customer service that exceeds expectations resulting in a Net Promoter Score (NPS) of 60%
8. Adhering to a capital replacement plan that will focus on keeping the facility at an exceptionally high level, ensuring visible signs of wear and age are not evident to the consumer.
9. Developing knowledgeable and helpful staff through program specific staff trainings.
10. Inspiring healthy lifestyles, showcasing local businesses and organizations, providing citizens and members a quality recreation experience and spotlighting The Keller Pointe amenities by hosting a minimum of three special events annually.
11. Fostering partnerships with civic groups, businesses, and foundations that align with our core values.
12. Enhancing visual communication of The Keller Pointe's facility, programs and services through social, electronic and print media.

# THE KELLER POINTE FUND

**SERVICE LEVEL ANALYSIS:**

| <b>SERVICES PROVIDED</b>                        | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     |
|---|-------------------|-------------------|-------------------|-----------------------|
|   | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> |
| Recreation programs provided (class list)       | 506               | 850               | 1200              | 1400                  |
| Recreation programs that ran:                   |                   |                   |                   |                       |
| Leagues provided                                | 12                | 14                | 15                | 16                    |
| Special events provided                         | 4                 | 5                 | 7                 | 10                    |
| Number of annual/monthly memberships            | 3,004             | 3,700             | 3,500             | 4,000                 |
| Annual participation attendance (Member Visits) | 202,127           | 230,000           | 215,000           | 230,000               |
| Recreation program participants                 | 6,100             | 6,100             | 6,200             | 6,500                 |
| Day pass participants                           | 10,202            | 1,240             | 11,000            | 12,000                |
| Special event attendance                        | 800               | 800               | 1,400             | 1,500                 |
| Facility Rentals                                | 258               | 200               | 150               | 150                   |
| Birthday parties                                | 142               | 400               | 350               | 550                   |

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>     | <b>Budget Variance (\$)</b> |
|----------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------------|
|                                  | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted Budget</b> |                             |
| Administration                   | \$ 709,207          | \$ 920,259          | \$ 849,600          | \$ 929,883            | \$ 9,624                    |
| Aquatics                         | 500,378             | 533,296             | 547,639             | 627,549               | 94,253                      |
| Fitness Programs                 | 92,816              | 114,227             | 101,166             | 114,381               | 154                         |
| Recreation                       | 517,330             | 658,770             | 544,999             | 636,224               | (22,546)                    |
| Facility Maintenance             | 376,088             | 481,247             | 453,032             | 489,169               | 7,922                       |
| Customer Service/Concessions     | 217,173             | 307,561             | 309,044             | 304,047               | (3,514)                     |
| Capital Replacement              | 825,914             | 474,642             | 344,010             | -                     | (474,642)                   |
| Non-Departmental                 | -                   | -                   | -                   | -                     | -                           |
| <b>TOTAL</b>                     | <b>\$ 3,238,905</b> | <b>\$ 3,490,002</b> | <b>\$ 3,149,490</b> | <b>\$ 3,101,253</b>   | <b>\$ (388,749)</b>         |

**EXPENDITURES BY CATEGORY:**

|                          |                     |                     |                     |                     |                  |
|--------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Personnel services       | \$ 1,192,351        | \$ 1,644,966        | \$ 1,469,927        | \$ 1,672,994        | 28,028           |
| Operations & maintenance | 272,669             | 322,704             | 335,542             | 327,704             | 5,000            |
| Services & other         | 967,157             | 1,047,690           | 1,013,011           | 1,100,555           | 52,865           |
| Transfers to other funds | -                   | -                   | -                   | -                   | -                |
| Capital outlay           | 806,728             | 474,642             | 331,010             | -                   | (474,642)        |
| <b>TOTAL</b>             | <b>\$ 3,238,905</b> | <b>\$ 3,490,002</b> | <b>\$ 3,149,490</b> | <b>\$ 3,101,253</b> | <b>(388,749)</b> |

# THE KELLER POINTE FUND ADMINISTRATION DIVISION (125-65-651)

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 299,521                   | \$ 336,924                   | \$ 338,669                     | \$ 351,838                               | \$ 14,914                       |
| Operations & maintenance         | 7,273                        | 16,300                       | 17,438                         | 16,300                                   | -                               |
| Services & other                 | 402,413                      | 567,035                      | 493,493                        | 561,745                                  | (5,290)                         |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 709,207</b>            | <b>\$ 920,259</b>            | <b>\$ 849,600</b>              | <b>\$ 929,883</b>                        | <b>\$ 9,624</b>                 |

## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>     | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Manager (Rec/Aquatics Center) | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Administrative Assistant      | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Accountant                    | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Marketing Specialist          | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| <b>TOTAL</b>                  | <b>4.00</b>                  | <b>4.00</b>                  | <b>4.00</b>                    | <b>4.00</b>                              | <b>-</b>                        |

# THE KELLER POINTE FUND AQUATICS DIVISION (125-65-652)

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 246,758                   | \$ 389,212                   | \$ 392,223                     | \$ 482,579                               | \$ 93,367                       |
| Operations & maintenance         | 81,991                       | 70,860                       | 81,599                         | 71,860                                   | 1,000                           |
| Services & other                 | 171,629                      | 73,224                       | 73,817                         | 73,110                                   | (114)                           |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 500,378</b>            | <b>\$ 533,296</b>            | <b>\$ 547,639</b>              | <b>\$ 627,549</b>                        | <b>\$ 94,253</b>                |

## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Aquatics Supervisor       | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Aquatics Specialist       | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Head Lifeguard            | 3.32                         | 3.32                         | 3.32                           | 3.32                                     | -                               |
| Lifeguard                 | 10.42                        | 10.42                        | 10.42                          | 10.42                                    | -                               |
| <b>TOTAL</b>              | <b>15.74</b>                 | <b>15.74</b>                 | <b>15.74</b>                   | <b>15.74</b>                             | <b>-</b>                        |

**THE KELLER POINTE FUND  
FITNESS PROGRAMS DIVISION (125-65-653)**

**EXPENDITURE SUMMARY**

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 17,659                    | \$ 17,648                    | \$ 17,196                      | \$ 17,311                                | \$ (337)                        |
| Operations & maintenance         | 18,998                       | 12,500                       | 14,891                         | 13,000                                   | 500                             |
| Services & other                 | 56,159                       | 84,079                       | 69,079                         | 84,070                                   | (9)                             |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 92,816</b>             | <b>\$ 114,227</b>            | <b>\$ 101,166</b>              | <b>\$ 114,381</b>                        | <b>\$ 154</b>                   |

**PERSONNEL SUMMARY**

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>  | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Group Exercise Coordinator | 0.48                         | 0.48                         | 0.48                           | 0.48                                     | -                               |
| <b>TOTAL</b>               | <b>0.48</b>                  | <b>0.48</b>                  | <b>0.48</b>                    | <b>0.48</b>                              | <b>-</b>                        |

# THE KELLER POINTE FUND RECREATION DIVISION (125-65-654)

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 323,301                   | \$ 484,415                   | \$ 320,874                     | \$ 407,714                               | \$ (76,701)                     |
| Operations & maintenance         | 28,466                       | 25,700                       | 25,700                         | 30,700                                   | 5,000                           |
| Services & other                 | 165,563                      | 148,655                      | 198,425                        | 197,810                                  | 49,155                          |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 517,330</b>            | <b>\$ 658,770</b>            | <b>\$ 544,999</b>              | <b>\$ 636,224</b>                        | <b>\$ (22,546)</b>              |

## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Recreation Supervisor     | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Recreation Specialist     | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Childcare Attendants      | 6.27                         | 6.27                         | 6.27                           | 6.27                                     | -                               |
| Recreation Assistants     | 1.54                         | 1.54                         | 1.54                           | 1.54                                     | -                               |
| Recreation Coordinator    | 1.28                         | 1.28                         | 1.28                           | 1.28                                     | -                               |
| Camp Coordinator          | 0.85                         | 0.85                         | 0.85                           | 0.85                                     | -                               |
| <b>TOTAL</b>              | <b>11.94</b>                 | <b>11.94</b>                 | <b>11.94</b>                   | <b>11.94</b>                             | <b>-</b>                        |

# THE KELLER POINTE FUND

## FACILITY MAINTENANCE DIVISION (125-65-655)

### EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 100,962                   | \$ 123,714                   | \$ 106,479                     | \$ 123,995                               | \$ 281                          |
| Operations & maintenance         | 104,949                      | 185,394                      | 170,914                        | 183,894                                  | (1,500)                         |
| Services & other                 | 170,178                      | 172,139                      | 175,639                        | 181,280                                  | 9,141                           |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 376,088</b>            | <b>\$ 481,247</b>            | <b>\$ 453,032</b>              | <b>\$ 489,169</b>                        | <b>\$ 7,922</b>                 |

### PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>       | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Building Operations Supervisor  | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Building Maintenance Technician | 0.96                         | 0.96                         | 0.96                           | 0.96                                     | -                               |
| <b>TOTAL</b>                    | <b>1.96</b>                  | <b>1.96</b>                  | <b>1.96</b>                    | <b>1.96</b>                              | <b>-</b>                        |

**THE KELLER POINTE FUND**  
**CUSTOMER SERVICE/CONCESSIONS DIVISION (125-65-656)**

**EXPENDITURE SUMMARY**

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ 204,151                   | \$ 293,053                   | \$ 294,486                     | \$ 289,557                               | \$ (3,496)                      |
| Operations & maintenance         | 11,807                       | 11,950                       | 12,000                         | 11,950                                   | -                               |
| Services & other                 | 1,215                        | 2,558                        | 2,558                          | 2,540                                    | (18)                            |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 217,173</b>            | <b>\$ 307,561</b>            | <b>\$ 309,044</b>              | <b>\$ 304,047</b>                        | <b>\$ (3,514)</b>               |

**PERSONNEL SUMMARY**

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>   | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-----------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Customer Service Supervisor | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| Customer Service Reps       | 3.56                         | 3.56                         | 3.56                           | 3.56                                     | -                               |
| Customer Service Reps II    | 2.51                         | 2.51                         | 2.51                           | 2.51                                     | -                               |
| Seasonal Cust Service Reps  | 1.25                         | 1.25                         | 1.25                           | 1.25                                     | -                               |
| Recreation Assistant        | 0.77                         | 0.77                         | 0.77                           | 0.77                                     | -                               |
| <b>TOTAL</b>                | <b>9.09</b>                  | <b>9.09</b>                  | <b>9.09</b>                    | <b>9.09</b>                              | <b>-</b>                        |

# THE KELLER POINTE FUND CAPITAL REPLACEMENT DIVISION (125-65-658)

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance         | 19,186                       | -                            | 13,000                         | -  | -                               |
| Services & other                 | -                            | -                            | -                              | -  | -                               |
| Transfers to other funds         | -                            | -                            | -                              | -  | -                               |
| Capital outlay                   | 806,728                      | 474,642                      | 331,010                        | -  | (474,642)                       |
| <b>TOTAL</b>                     | <b>\$ 825,914</b>            | <b>\$ 474,642</b>            | <b>\$ 344,010</b>              | <b>\$ -</b>                              | <b>\$ (474,642)</b>             |

## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>      | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this division | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                   | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |



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## **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are dedicated funds with revenues intended to fund a specific purpose and restricted. This section includes a summary of how each Special Revenue Fund is used, summary of the Special Revenue Funds, and individual detailed fund information.

*City of* **KELLER**



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# KELLER DEVELOPMENT CORPORATION FUND

**FUND DESCRIPTION:**

The Keller Development Corporation (KDC) Fund accounts for proceeds of the ½ cent local sales tax for park and recreation improvements. The KDC budget was approved by the KDC Board of Directors on May 9, 2023. State law requires a public hearing for development corporations at least 60 days prior to the expenditure of funds. The public hearing was conducted on June 20, 2023.

## REVENUE SUMMARY

| <b>REVENUES</b>               | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| City Sales Taxes              | \$ 4,555,185                 | \$ 4,218,050                 | \$ 4,588,207                   | \$ 4,690,828                             | \$ 472,778                      |
| Rental Property Revenue       | 16,000                       | 16,000                       | 16,000                         | 16,000                                   | -                               |
| Premium On Debt Issuance      | -                            | -                            | -                              | -  | -                               |
| Debt Issuance-Refunding Bonds | -                            | -                            | -                              | -  | -                               |
| Grant-Local                   | -                            | -                            | -                              | -  | -                               |
| Interest Revenue-Investments  | 16,805                       | 15,000                       | 113,218                        | 50,614                                   | 35,614                          |
| Gain/Loss On Disp Of Assets   | -                            | -                            | 38,000                         | -  | -                               |
| <b>TOTAL</b>                  | <b>\$ 4,587,990</b>          | <b>\$ 4,249,050</b>          | <b>\$ 4,755,425</b>            | <b>\$ 4,757,442</b>                      | <b>\$ 508,392</b>               |

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| All Programs                     | \$ 80,541                    | \$ 430,465                   | \$ 405,370                     | \$ 187,916                               | \$ (242,549)                    |
| Capital Improvements             | 1,582,859                    | 1,589,044                    | 1,589,044                      | 2,807,265                                | 1,218,221                       |
| Non-Departmental                 | 1,987,500                    | 4,686,483                    | 4,686,483                      | 1,800,000                                | (2,886,483)                     |
| <b>TOTAL</b>                     | <b>\$ 3,650,900</b>          | <b>\$ 6,705,992</b>          | <b>\$ 6,680,897</b>            | <b>\$ 4,795,181</b>                      | <b>\$ (1,910,811)</b>           |

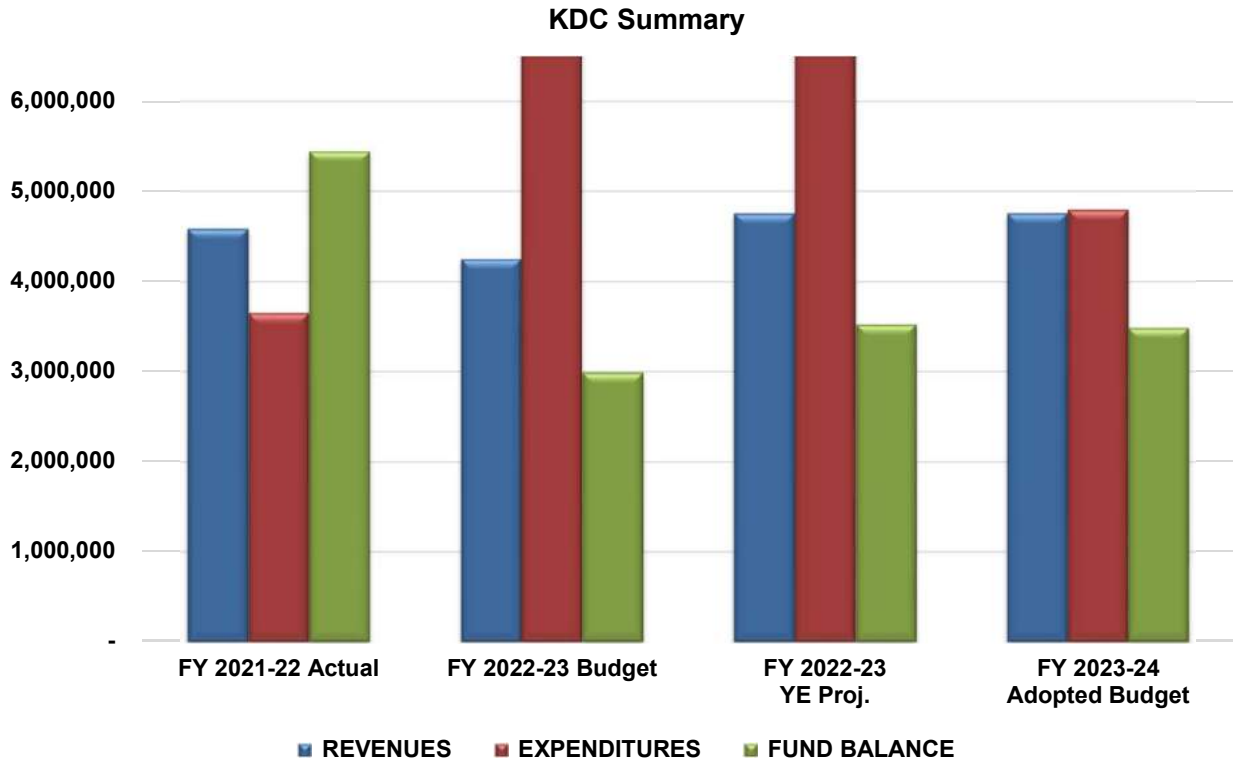
**EXPENDITURES BY CATEGORY:**

|                          |                     |                     |                     |                     |                       |
|--------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Personnel services       | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                  |
| Operations & maintenance | 21,601              | 125,000             | 125,000             | 125,000             | -                     |
| Services & other         | 58,940              | 47,149              | 47,149              | 49,916              | 2,767                 |
| Debt service             | 1,582,859           | 1,589,044           | 1,589,044           | 2,807,265           | 1,218,221             |
| Transfers to other funds | 1,987,500           | 4,686,483           | 4,686,483           | 1,800,000           | (2,886,483)           |
| Capital outlay           | -                   | 258,316             | 233,221             | 13,000              | (245,316)             |
| <b>TOTAL</b>             | <b>\$ 3,650,900</b> | <b>\$ 6,705,992</b> | <b>\$ 6,680,897</b> | <b>\$ 4,795,181</b> | <b>\$ (1,910,811)</b> |

# KELLER DEVELOPMENT CORPORATION FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 4,587,990         | \$ 4,249,050         | \$ 4,755,425           | \$ 4,757,442                    | \$ 508,392              |
| EXPENDITURES        | 3,650,900            | 6,705,992            | 6,680,897              | 4,795,181                       | (1,910,811)             |
| VARIANCE            | 937,090              | (2,456,942)          | (1,925,472)            | (37,739)                        | 2,419,203               |
| <b>FUND BALANCE</b> | <b>\$ 5,446,891</b>  | <b>\$ 2,989,949</b>  | <b>\$ 3,521,419</b>    | <b>\$ 3,483,680</b>             | <b>\$ 493,731</b>       |



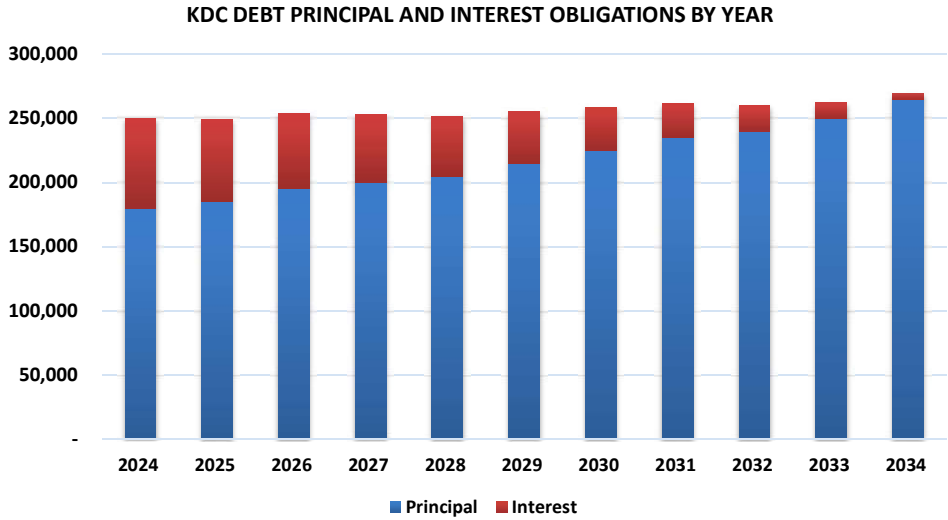
## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

|                                | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|--------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| <b>BY POSITION TITLE:</b>      |                      |                      |                        |                                 |                         |
| No personnel for this division | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                   | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

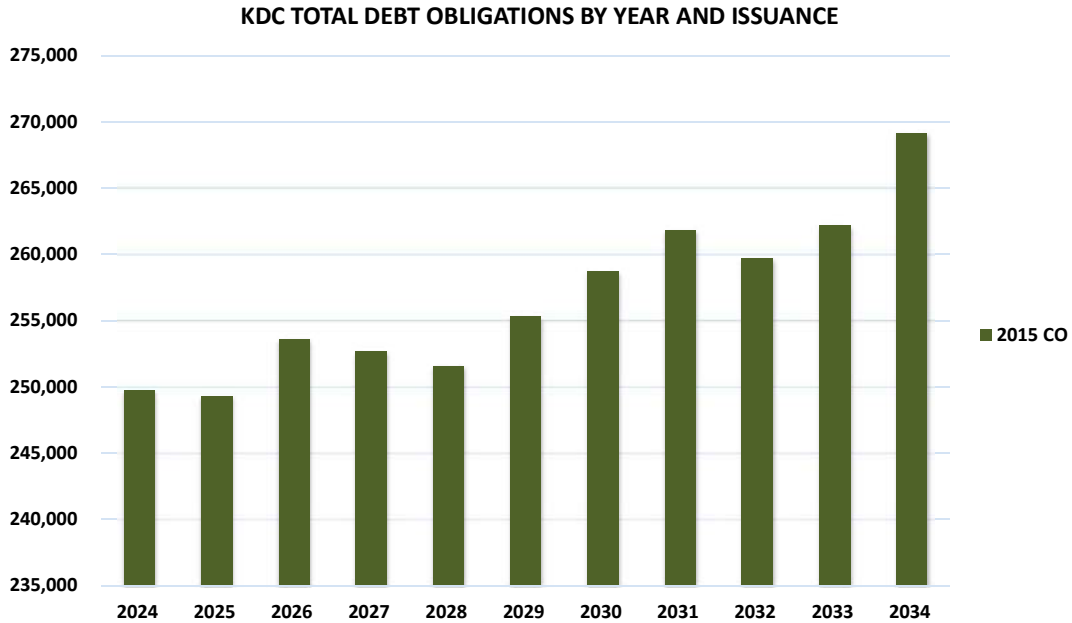
**KELLER DEVELOPMENT CORPORATION (KDC) DEBT BY PRINCIPAL AND INTEREST**

| Year         | Principal           | Interest          | Total P+I           |
|--------------|---------------------|-------------------|---------------------|
| 2024         | \$ 180,000          | \$ 69,794         | \$ 249,794          |
| 2025         | 185,000             | 64,319            | 249,319             |
| 2026         | 195,000             | 58,619            | 253,619             |
| 2027         | 200,000             | 52,694            | 252,694             |
| 2028         | 205,000             | 46,619            | 251,619             |
| 2029         | 215,000             | 40,319            | 255,319             |
| 2030         | 225,000             | 33,719            | 258,719             |
| 2031         | 235,000             | 26,819            | 261,819             |
| 2032         | 240,000             | 19,694            | 259,694             |
| 2033         | 250,000             | 12,188            | 262,188             |
| 2034         | 265,000             | 4,141             | 269,141             |
| 2035         | -                   | -                 | -                   |
| 2036         | -                   | -                 | -                   |
| 2037         | -                   | -                 | -                   |
| 2038         | -                   | -                 | -                   |
| 2039         | -                   | -                 | -                   |
| 2040         | -                   | -                 | -                   |
| <b>Total</b> | <b>\$ 2,395,000</b> | <b>\$ 428,922</b> | <b>\$ 2,823,922</b> |



**KELLER DEVELOPMENT CORPORATION (KDC) OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE**

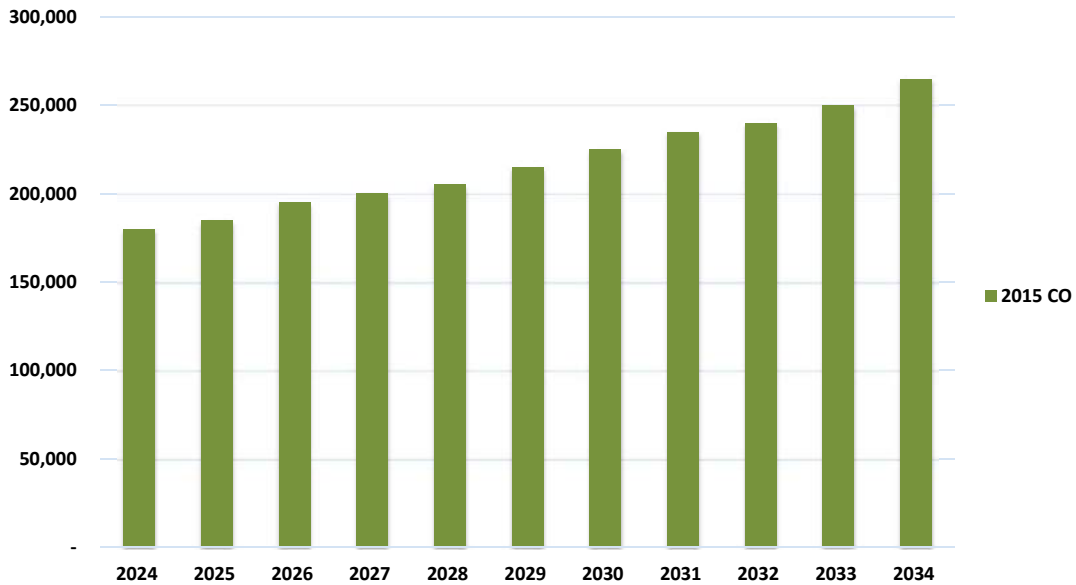
| Year                      | 2015<br>CERTIFICATE<br>OF<br>OBLIGATION  | TOTAL               |
|---------------------------|--|---------------------|
| Standards & Poors Rating: | AAA                                      |                     |
| Moodys Rating:            | Aa1                                      |                     |
| Purpose:                  | Rec Center Expansion / Park Improvements |                     |
| 2024                      | \$ 249,794                               | \$ 249,794          |
| 2025                      | 249,319                                  | 249,319             |
| 2026                      | 253,619                                  | 253,619             |
| 2027                      | 252,694                                  | 252,694             |
| 2028                      | 251,619                                  | 251,619             |
| 2029                      | 255,319                                  | 255,319             |
| 2030                      | 258,719                                  | 258,719             |
| 2031                      | 261,819                                  | 261,819             |
| 2032                      | 259,694                                  | 259,694             |
| 2033                      | 262,188                                  | 262,188             |
| 2034                      | 269,141                                  | 269,141             |
| 2035                      | -  | -                   |
| 2036                      | -  | -                   |
| 2037                      | -  | -                   |
| 2038                      | -  | -                   |
| 2039                      | -  | -                   |
| 2040                      | -  | -                   |
| <b>Total</b>              | <b>\$ 2,823,922</b>                      | <b>\$ 2,823,922</b> |



**KELLER DEVELOPMENT CORPORATION (KDC) OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE**

| Year                      | 2015<br>CERTIFICATE<br>OF<br>OBLIGATION           | TOTAL               |
|---------------------------|---|---------------------|
| Standards & Poors Rating: | AAA   |                     |
| Moodys Rating:            | Aa1   |                     |
| Purpose:                  | Rec Center<br>Expansion /<br>Park<br>Improvements |                     |
| 2024                      | \$ 180,000  | \$ 180,000          |
| 2025                      | 185,000   | 185,000             |
| 2026                      | 195,000   | 195,000             |
| 2027                      | 200,000   | 200,000             |
| 2028                      | 205,000   | 205,000             |
| 2029                      | 215,000   | 215,000             |
| 2030                      | 225,000   | 225,000             |
| 2031                      | 235,000   | 235,000             |
| 2032                      | 240,000   | 240,000             |
| 2033                      | 250,000   | 250,000             |
| 2034                      | 265,000   | 265,000             |
| 2035                      | -   | -                   |
| 2036                      | -   | -                   |
| 2037                      | -   | -                   |
| 2038                      | -   | -                   |
| 2039                      | -   | -                   |
| 2040                      | -   | -                   |
| <b>Total</b>              | <b>\$ 2,395,000</b>                               | <b>\$ 2,395,000</b> |

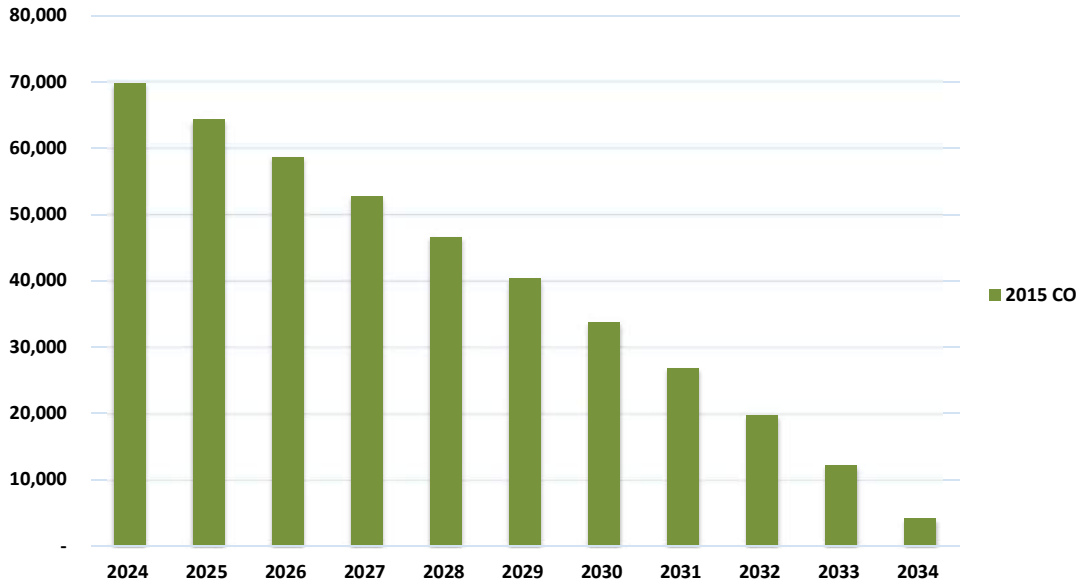
**KDC PRINCIPAL OBLIGATIONS BY YEAR AND ISSUANCE**



**KELLER DEVELOPMENT CORPORATION (KDC) OUTSTANDING INTEREST DEBT OBLIGATIONS  
BY ISSUE**

| Year                      | 2015<br>CERTIFICATE<br>OF<br>OBLIGATION           | TOTAL             |
|---------------------------|---|-------------------|
| Standards & Poors Rating: | AAA   |                   |
| Moodys Rating:            | Aa1   |                   |
| Purpose:                  | Rec Center<br>Expansion /<br>Park<br>Improvements |                   |
| 2024                      | \$ 69,794   | \$ 69,794         |
| 2025                      | 64,319  | 64,319            |
| 2026                      | 58,619  | 58,619            |
| 2027                      | 52,694  | 52,694            |
| 2028                      | 46,619  | 46,619            |
| 2029                      | 40,319  | 40,319            |
| 2030                      | 33,719  | 33,719            |
| 2031                      | 26,819  | 26,819            |
| 2032                      | 19,694  | 19,694            |
| 2033                      | 12,188  | 12,188            |
| 2034                      | 4,141   | 4,141             |
| 2035                      | -   | -                 |
| 2036                      | -   | -                 |
| 2037                      | -   | -                 |
| 2038                      | -   | -                 |
| 2039                      | -   | -                 |
| 2040                      | -   | -                 |
| <b>Total</b>              | <b>\$ 428,922</b>                                 | <b>\$ 428,922</b> |

**KDC INTEREST OBLIGATIONS BY YEAR AND ISSUANCE**



# KELLER CRIME CONTROL AND PREVENTION DISTRICT FUND

**FUND DESCRIPTION:**

The Keller Crime Control Prevention District Fund, created in FY2002, accounts for the resources and revenue derived from the crime control district sales tax, authorized by an election in November 2001. In May 2006, voters authorized to extend the tax by an additional 15 years. In November 2007, voters authorized a reduction in the rate from three-eighths of one percent (0.375%) to one-quarter of one percent (0.25%). This reallocation became effective April 1, 2008. In November 2021, voters authorized to extend the tax by an additional 15 years. The KCCPD budget was approved by the KCCPD Board of Directors on June 21, 2023. State law requires a public hearing and approval of the budget as presented. The public hearing and budget approval was conducted on August 1, 2023.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| City Sales Taxes             | \$ 2,149,324                 | \$ 2,033,965                 | \$ 2,033,965                   | \$ 2,225,087                             | \$ 191,122                      |
| I/G Rev-Southlake            | 61,418                       | 51,541                       | 51,541                         | 67,700                                   | 16,159                          |
| I/G Rev-Town Of Westlake     | 2,100                        | -                            | -                              | -  | -                               |
| I/G Rev-Colleyville          | 37,464                       | 59,372                       | 59,372                         | 47,328                                   | (12,044)                        |
| Miscellaneous Revenue        | -                            | 50,000                       | -                              | -  | (50,000)                        |
| Auction Proceeds             | -                            | 50,000                       | 50,000                         | 100,000                                  | 50,000                          |
| Gain/Loss On Disp Of Assets  | -                            | -                            | -                              | -  | -                               |
| Interest Revenue-Investments | 37,359                       | 5,020                        | 167,253                        | 5,000                                    | (20)                            |
| <b>TOTAL</b>                 | <b>\$ 2,287,665</b>          | <b>\$ 2,249,898</b>          | <b>\$ 2,362,131</b>            | <b>\$ 2,445,115</b>                      | <b>\$ 195,217</b>               |

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Administration                   | \$ 121,629                   | \$ 130,888                   | \$ 132,090                     | \$ 144,725                               | \$ 13,837                       |
| Facility Improvements            | 303,670                      | 913,572                      | 913,572                        | 988,679                                  | 75,107                          |
| Capital Improvements             | 271,045                      | 225,000                      | 225,000                        | 125,000                                  | (100,000)                       |
| Technology Improvements          | 13,035                       | -                            | -                              | -  | -                               |
| Police Operations                | 105,871                      | 535,237                      | 535,237                        | 852,680                                  | 317,443                         |
| Non-Departmental                 | 528,825                      | 529,500                      | 529,500                        | 5,028,075                                | 4,498,575                       |
| <b>TOTAL</b>                     | <b>\$ 1,344,074</b>          | <b>\$ 2,334,197</b>          | <b>\$ 2,335,399</b>            | <b>\$ 7,139,159</b>                      | <b>\$ 4,804,962</b>             |

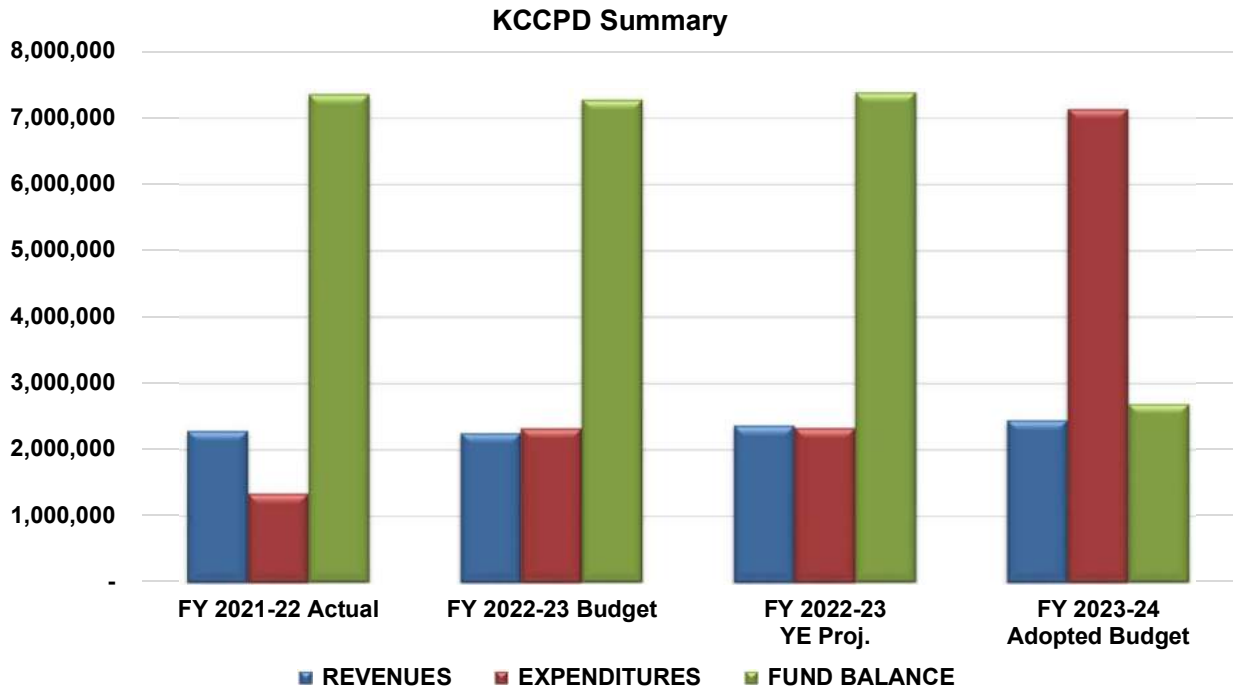
**EXPENDITURES BY CATEGORY:**

|                          |                     |                     |                     |                     |                     |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel services       | \$ 109,463          | \$ 112,488          | \$ 113,690          | \$ 117,625          | \$ 5,137            |
| Operations & maintenance | 190,548             | 445,077             | 445,077             | 466,325             | 21,248              |
| Services & other         | 74,894              | 47,500              | 47,500              | 47,200              | (300)               |
| Debt service             | 528,825             | 529,500             | 529,500             | 528,075             | (1,425)             |
| Transfers to other funds | -                   | -                   | -                   | 4,500,000           | 4,500,000           |
| Capital outlay           | 440,344             | 1,199,632           | 1,199,632           | 1,479,934           | 280,302             |
| <b>TOTAL</b>             | <b>\$ 1,344,074</b> | <b>\$ 2,334,197</b> | <b>\$ 2,335,399</b> | <b>\$ 7,139,159</b> | <b>\$ 4,804,962</b> |

# KELLER CRIME CONTROL AND PREVENTION DISTRICT FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 2,287,665         | \$ 2,249,898         | \$ 2,362,131           | \$ 2,445,115                    | \$ 195,217              |
| EXPENDITURES        | 1,344,074            | 2,334,197            | 2,335,399              | 7,139,159                       | 4,804,962               |
| VARIANCE            | 943,591              | (84,299)             | 26,732                 | (4,694,044)                     | (4,609,745)             |
| <b>FUND BALANCE</b> | <b>\$ 7,359,446</b>  | <b>\$ 7,275,147</b>  | <b>\$ 7,386,178</b>    | <b>\$ 2,692,134</b>             | <b>\$ (4,583,013)</b>   |



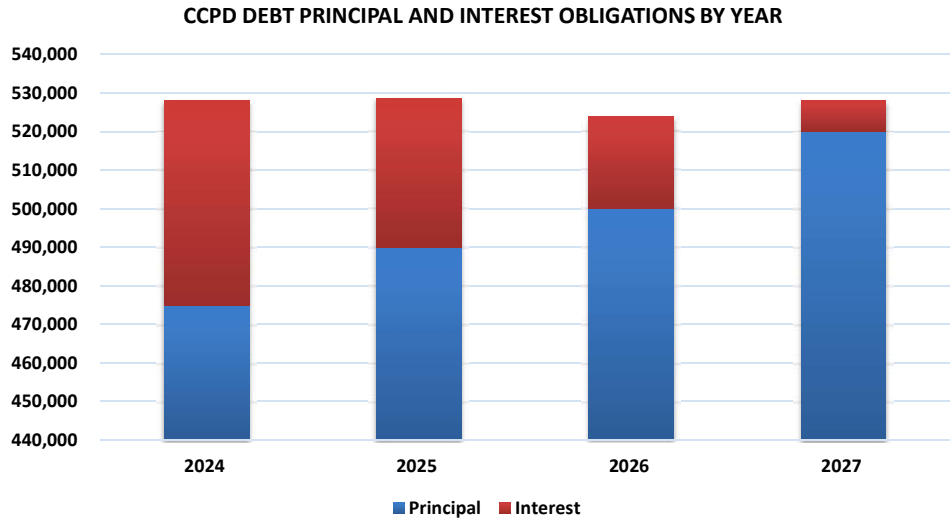
## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <i>By Position Title:</i> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Accreditation Manager     | 1.00                 | 1.00                 | 1.00                   | 1.00                            | -                       |
| <b>TOTAL</b>              | <b>1.00</b>          | <b>1.00</b>          | <b>1.00</b>            | <b>1.00</b>                     | <b>-</b>                |

**KELLER CRIME CONTROL AND PREVENTION DISTRICT (CCPD) DEBT  
BY PRINCIPAL AND INTEREST**

| Year         | Principal           | Interest          | Total P+I           |
|--------------|---------------------|-------------------|---------------------|
| 2024         | \$ 475,000          | \$ 53,075         | \$ 528,075          |
| 2025         | 490,000             | 38,600            | 528,600             |
| 2026         | 500,000             | 23,750            | 523,750             |
| 2027         | 520,000             | 8,125             | 528,125             |
| 2028         | -                   | -                 | -                   |
| 2029         | -                   | -                 | -                   |
| 2030         | -                   | -                 | -                   |
| 2031         | -                   | -                 | -                   |
| 2032         | -                   | -                 | -                   |
| 2033         | -                   | -                 | -                   |
| 2034         | -                   | -                 | -                   |
| 2035         | -                   | -                 | -                   |
| 2036         | -                   | -                 | -                   |
| 2037         | -                   | -                 | -                   |
| 2038         | -                   | -                 | -                   |
| 2039         | -                   | -                 | -                   |
| 2040         | -                   | -                 | -                   |
| <b>Total</b> | <b>\$ 1,985,000</b> | <b>\$ 123,550</b> | <b>\$ 2,108,550</b> |

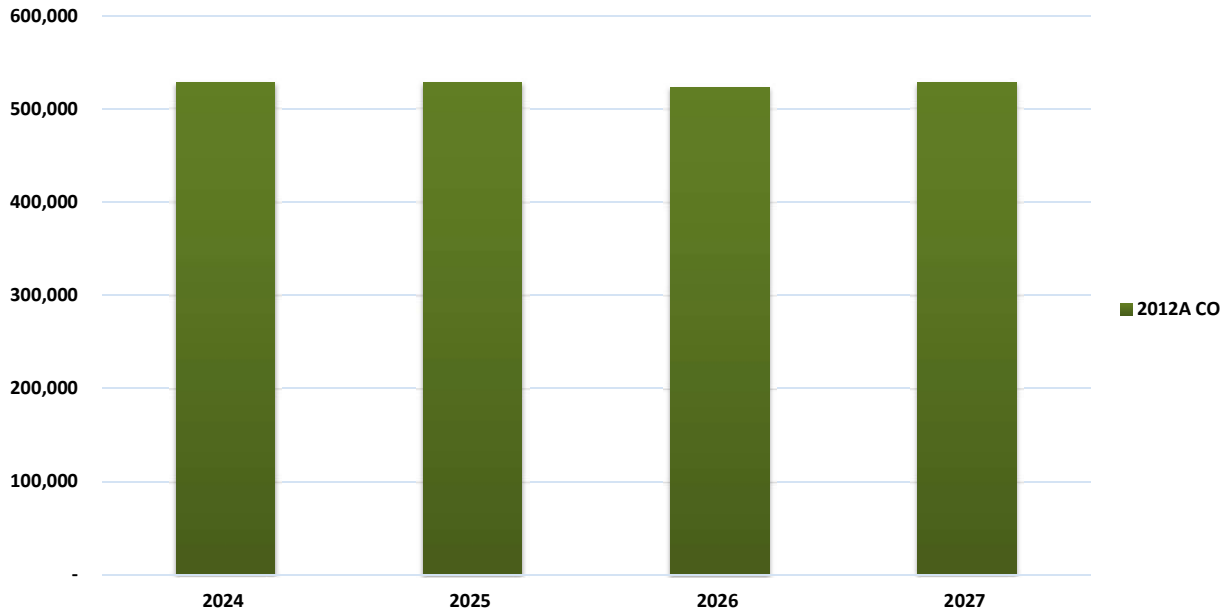


**KELLER CRIME CONTROL AND PREVENTION DISTRICT (KCCPD) OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE**

2012A

| Year                      | CERTIFICATE OF OBLIGATION  | TOTAL               |
|---------------------------|--|---------------------|
| Standards & Poors Rating: | AA   |                     |
| Moodys Rating:            | Aa2  |                     |
| Purpose:                  | Police Holding Facility, Animal Shelter, and Related Police Station Improvements |                     |
| 2024                      | \$ 528,075   | \$ 528,075          |
| 2025                      | 528,600  | 528,600             |
| 2026                      | 523,750  | 523,750             |
| 2027                      | 528,125  | 528,125             |
| 2028                      | -  | -                   |
| 2029                      | -  | -                   |
| 2030                      | -  | -                   |
| 2031                      | -  | -                   |
| 2032                      | -  | -                   |
| 2033                      | -  | -                   |
| 2034                      | -  | -                   |
| 2035                      | -  | -                   |
| 2036                      | -  | -                   |
| 2037                      | -  | -                   |
| 2038                      | -  | -                   |
| 2039                      | -  | -                   |
| 2040                      | -  | -                   |
| <b>Total</b>              | <b>\$ 2,108,550</b>  | <b>\$ 2,108,550</b> |

**KCCPD TOTAL DEBT OBLIGATIONS BY YEAR AND ISSUANCE**

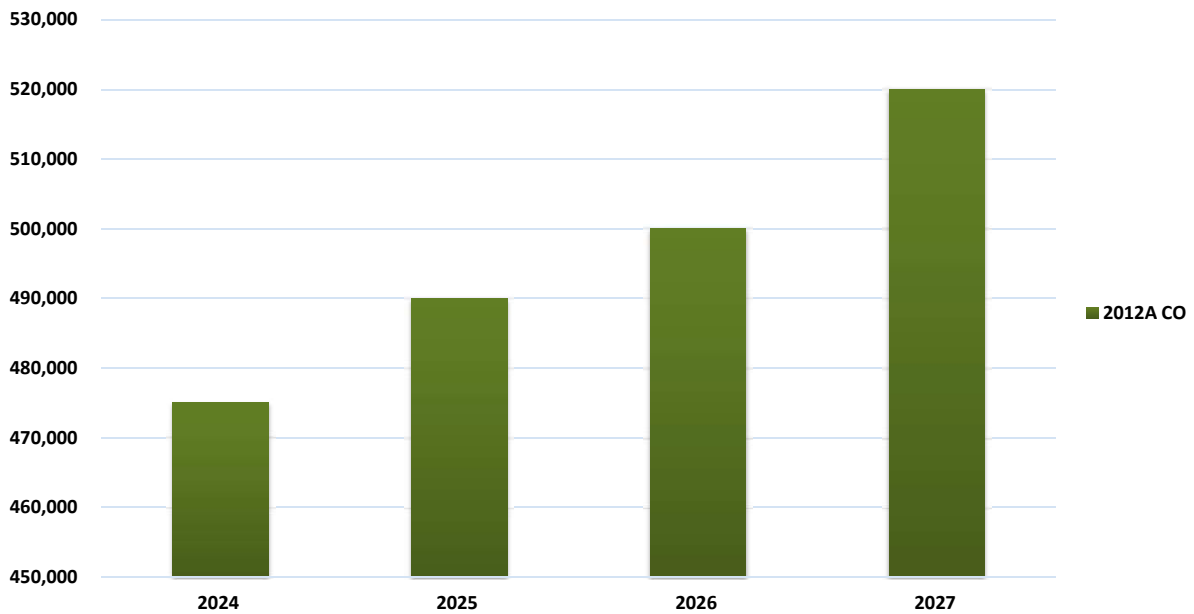


**KELLER CRIME CONTROL AND PREVENTION DISTRICT (KCCPD) OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE**

2012A

| Year                      | CERTIFICATE OF OBLIGATION  | TOTAL               |
|---------------------------|--|---------------------|
| Standards & Poors Rating: | AA   |                     |
| Moodys Rating:            | Aa2  |                     |
| Purpose:                  | Police Holding Facility, Animal Shelter, and Related Police Station Improvements |                     |
| 2024                      | \$ 475,000   | \$ 475,000          |
| 2025                      | 490,000  | 490,000             |
| 2026                      | 500,000  | 500,000             |
| 2027                      | 520,000  | 520,000             |
| 2028                      | -  | -                   |
| 2029                      | -  | -                   |
| 2030                      | -  | -                   |
| 2031                      | -  | -                   |
| 2032                      | -  | -                   |
| 2033                      | -  | -                   |
| 2034                      | -  | -                   |
| 2035                      | -  | -                   |
| 2036                      | -  | -                   |
| 2037                      | -  | -                   |
| 2038                      | -  | -                   |
| 2039                      | -  | -                   |
| 2040                      | -  | -                   |
| <b>Total</b>              | <b>\$ 1,985,000</b>  | <b>\$ 1,985,000</b> |

**KCCPD PRINCIPAL OBLIGATIONS BY YEAR AND ISSUANCE**

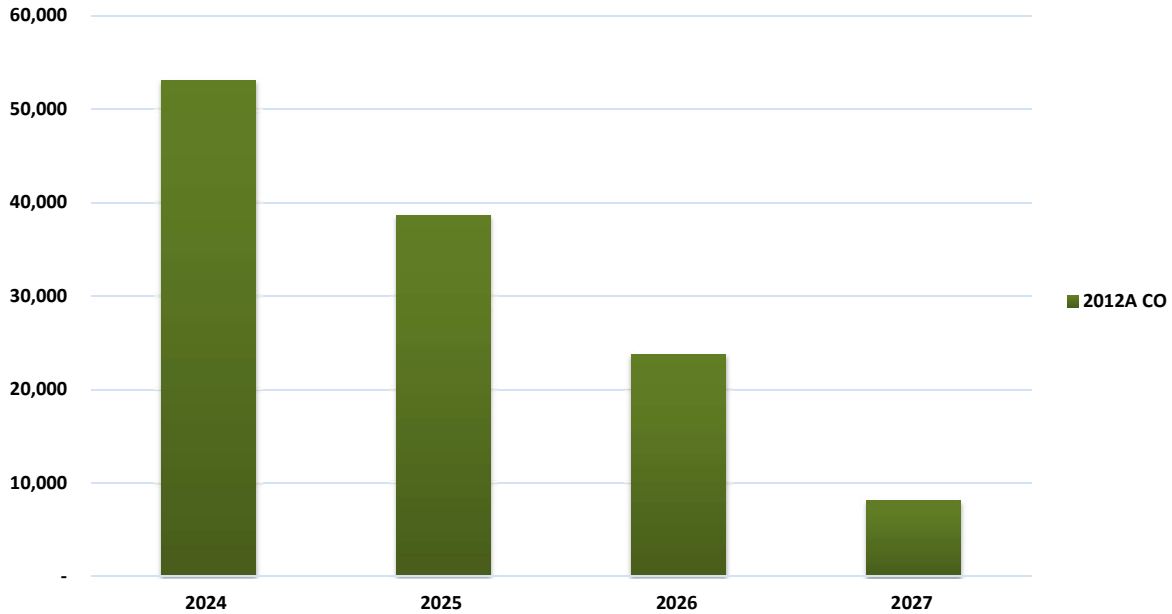


**KELLER CRIME CONTROL AND PREVENTION DISTRICT (KCCPD) OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE**

2012A

| Year                      | CERTIFICATE OF OBLIGATION  | TOTAL             |
|---------------------------|--|-------------------|
| Standards & Poors Rating: | AA   |                   |
| Moodys Rating:            | Aa2  |                   |
| Purpose:                  | Police Holding Facility, Animal Shelter, and Related Police Station Improvements |                   |
| 2024                      | \$ 53,075  | \$ 53,075         |
| 2025                      | 38,600   | 38,600            |
| 2026                      | 23,750   | 23,750            |
| 2027                      | 8,125  | 8,125             |
| 2028                      | -  | -                 |
| 2029                      | -  | -                 |
| 2030                      | -  | -                 |
| 2031                      | -  | -                 |
| 2032                      | -  | -                 |
| 2033                      | -  | -                 |
| 2034                      | -  | -                 |
| 2035                      | -  | -                 |
| 2036                      | -  | -                 |
| 2037                      | -  | -                 |
| 2038                      | -  | -                 |
| 2039                      | -  | -                 |
| 2040                      | -  | -                 |
| <b>Total</b>              | <b>\$ 123,550</b>  | <b>\$ 123,550</b> |

**KCCPD INTEREST OBLIGATIONS BY YEAR AND ISSUANCE**



# PUBLIC SAFETY SPECIAL REVENUE FUND

**FUND DESCRIPTION:**

This fund is related to limited use public safety revenue provided by the State, forfeiture activities, and beginning with FY 2018-19, KISD funding of a less-than full-time School Resource Officer (SRO). In FY 2022-23, the SRO was moved to the General Fund. The fund now meets the policy requirement to be a non-budgeted fund, however, the fund will be shown for comparison purposes.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| I/G Rev-Kisd                 | \$ 120,304                   | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Grant-Fed                    | 3,378                        | -                            | -                              | -  | -                               |
| Auction Proceeds             | -                            | -                            | -                              | -  | -                               |
| Grant-State Miscellaneous    | -                            | -                            | -                              | -  | -                               |
| Grant-Local                  | -                            | -                            | -                              | -  | -                               |
| Interest Revenue-Investments | 450                          | -                            | -                              | -  | -                               |
| Property Forfeiture          | 15,453                       | -                            | -                              | -  | -                               |
| Donations-Pd Special Events  | 650                          | -                            | -                              | -  | -                               |
| Donations-Animal Control     | -                            | -                            | -                              | -  | -                               |
| Donations-Fire               | -                            | -                            | -                              | -  | -                               |
| Donations-Police             | 1,217                        | -                            | -                              | -  | -                               |
| Use Of Fund Balance          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                 | <b>\$ 141,452</b>            | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ -</b>                              | <b>\$ -</b>                     |

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Police Administration            | \$ 120,821                   | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Police Operations                | 3,866                        | -                            | -                              | -  | -                               |
| PD TCLEOSE Training              | -                            | -                            | -                              | -  | -                               |
| Public Safety Grant              | -                            | -                            | -                              | -  | -                               |
| Emergency Medical Services       | -                            | -                            | -                              | -  | -                               |
| FD TCLEOSE Training              | 160                          | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 124,847</b>            | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ -</b>                              | <b>\$ -</b>                     |

**EXPENDITURES BY CATEGORY:**

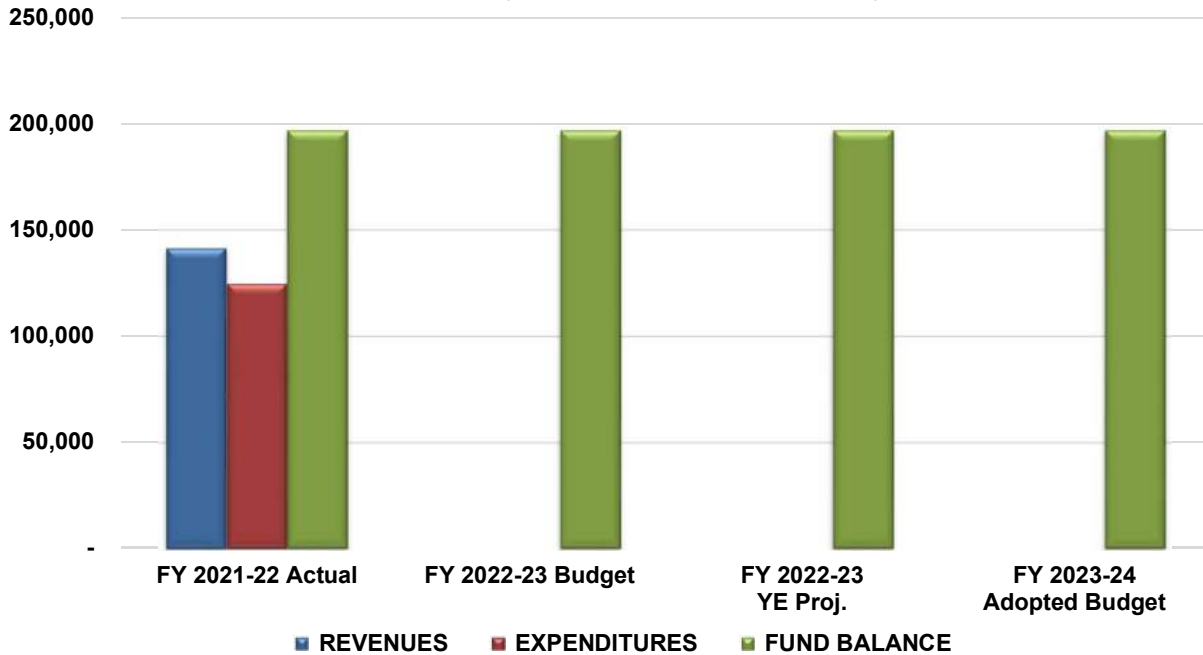
|                          |                   |             |             |             |             |
|--------------------------|-------------------|-------------|-------------|-------------|-------------|
| Personnel services       | \$ 91,227         | \$ -        | \$ -        | \$ -        | \$ -        |
| Operations & maintenance | 1,683             | -           | -           | -           | -           |
| Services & other         | 31,937            | -           | -           | -           | -           |
| Capital outlay           | -                 | -           | -           | -           | -           |
| <b>TOTAL</b>             | <b>\$ 124,847</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

# PUBLIC SAFETY SPECIAL REVENUE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 141,452           | \$ -                 | \$ -                   | \$ -                            | \$ -                    |
| EXPENDITURES        | 124,847              | -                    | -                      | -                               | -                       |
| VARIANCE            | 16,605               | -                    | -                      | -                               | -                       |
| <b>FUND BALANCE</b> | <b>\$ 196,798</b>    | <b>\$ 196,798</b>    | <b>\$ 196,798</b>      | <b>\$ 196,798</b>               | <b>\$ -</b>             |

### Public Safety Special Revenue Summary



## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <i>BY POSITION TITLE:</i>    | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| School Resource Officer - PT | 0.75                 | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                 | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

# RECREATION SPECIAL REVENUE FUND

**FUND DESCRIPTION:**

The Recreation Special Revenue Fund is funded thru specific program revenues and donations associated with operations and activities of the City's recreation and senior citizen programs. The activities include Keller Lights, Holly Days, Haunted Camp out, Egg Scramble, Keller Summer Nights, Daddy/Daughter Dance, Family Campout, Outdoor Holiday Yard Decorating Contest, Date Night in the Park, Back to School Bash, Sensory Swim Days, Flannel Fest, Trash Bash (2), Night Hikes, Family Fit Nights, Fishing for Fun, senior recreation programs and trips.

## REVENUE SUMMARY

| <b>REVENUES</b>                | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Interest Revenue-Investments   | \$ 2,161                     | \$ 634                       | \$ 10,915                      | \$ 6,538                                 | \$ 5,904                        |
| Revenue-Taaf Swimming          | -                            | -                            | -                              | -  | -                               |
| Revenue-Misc Special Events    | 54,849                       | 45,353                       | 61,410                         | 61,410                                   | 16,057                          |
| Revenue-Sr Svs Coffee          | 26,453                       | 16,077                       | 46,950                         | 46,950                                   | 30,873                          |
| Revenue-Sr Svs Trips           | 65,600                       | 63,610                       | 58,799                         | 58,799                                   | (4,811)                         |
| Donations-Utility Billing      | 5,032                        | 4,029                        | 4,693                          | 4,693                                    | 664                             |
| Donations-Sr Svs               | 28,125                       | 78,074                       | 25,816                         | 25,816                                   | (52,258)                        |
| Donations-Mmow Meals On Wheels | 56,550                       | 55,829                       | 43,973                         | 43,973                                   | (11,856)                        |
| Donations-Veterans Memorial    | 1,050                        | -                            | 525                            | -  | -                               |
| Transfer From General Fund     | 47,600                       | 97,600                       | 97,600                         | 127,600                                  | 30,000                          |
| Cash Over/Short                | 15                           | -                            | -                              | -  | -                               |
| Use Of Fund Balance            | 655                          | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                   | <b>\$ 288,089</b>            | <b>\$ 361,206</b>            | <b>\$ 351,356</b>              | <b>\$ 375,779</b>                        | <b>\$ 14,573</b>                |

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Administration                   | \$ 83,717                    | \$ 105,829                   | \$ 74,962                      | \$ 105,829                               | \$ -                            |
| Senior Services Programs         | 58,379                       | 64,828                       | 53,187                         | 64,833                                   | 5                               |
| Recreation Programs              | -                            | -                            | 9                              | -  | -                               |
| Special Events                   | -                            | -                            | 97                             | -  | -                               |
| Grant and Donation Projects      | 497                          | -                            | 1,668                          | -  | -                               |
| Memorial Park Expenditures       | 120,182                      | 178,000                      | 147,298                        | 208,000                                  | 30,000                          |
| Concerts in the Park             | -                            | -                            | -                              | -  | -                               |
| Non-Departmental                 | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 262,775</b>            | <b>\$ 348,657</b>            | <b>\$ 277,221</b>              | <b>\$ 378,662</b>                        | <b>\$ 30,005</b>                |

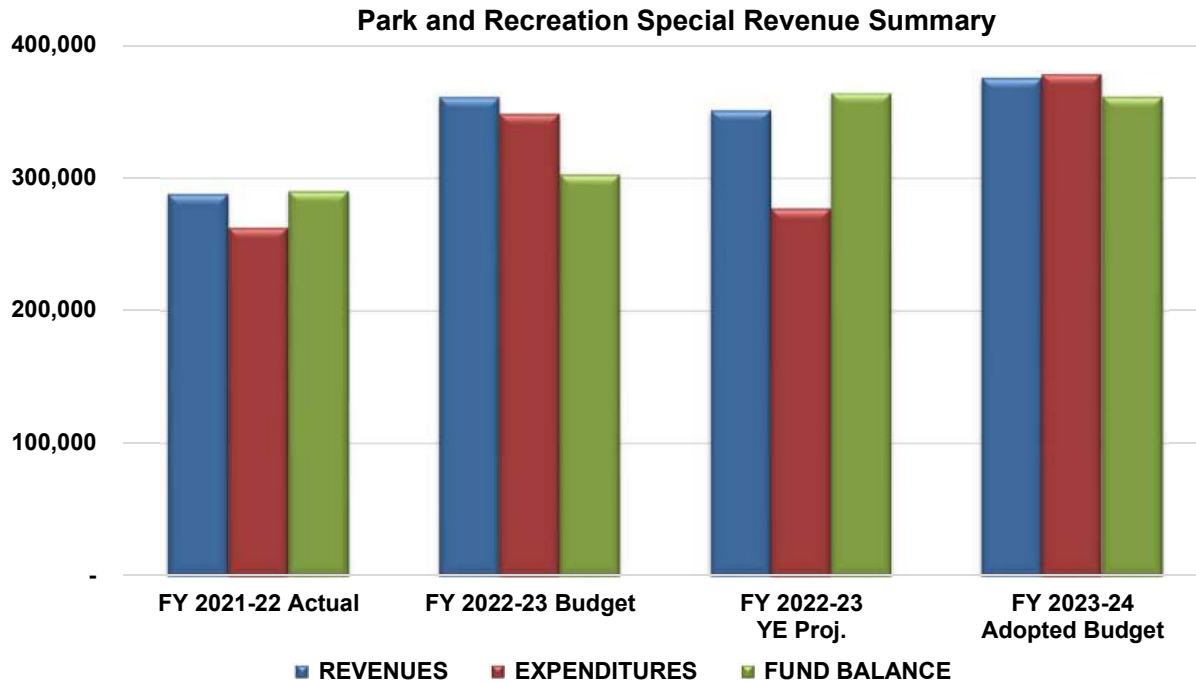
**EXPENDITURES BY CATEGORY:**

|                          |                   |                   |                   |                   |                  |
|--------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Personnel services       | \$ 8              | \$ 1,218          | \$ 1,217          | \$ 1,223          | \$ 5             |
| Operations & maintenance | -                 | -                 | 97                | -                 | -                |
| Services & other         | 262,767           | 347,439           | 275,907           | 377,439           | 30,000           |
| Capital outlay           | -                 | -                 | -                 | -                 | -                |
| <b>TOTAL</b>             | <b>\$ 262,775</b> | <b>\$ 348,657</b> | <b>\$ 277,221</b> | <b>\$ 378,662</b> | <b>\$ 30,005</b> |

# RECREATION SPECIAL REVENUE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 288,089           | \$ 361,206           | \$ 351,356             | \$ 375,779                      | \$ 14,573               |
| EXPENDITURES        | 262,775              | 348,657              | 277,221                | 378,662                         | 30,005                  |
| VARIANCE            | 25,314               | 12,549               | 74,135                 | (2,883)                         | (15,432)                |
| <b>FUND BALANCE</b> | <b>\$ 290,265</b>    | <b>\$ 302,814</b>    | <b>\$ 364,400</b>      | <b>\$ 361,517</b>               | <b>\$ 58,703</b>        |



## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <i>By Position Title:</i>      | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|--------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this division | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                   | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

# MUNICIPAL COURT SPECIAL REVENUE FUND

**FUND DESCRIPTION:**

The Municipal Court Special Revenue Fund accounts for technology and building security fees collected from Municipal Court citations. Expenditures from these fees are specifically designated by state law.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                              | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Technology Fines/Fees        | \$ 13,208         | \$ 12,335         | \$ 13,153         | \$ 13,153             | \$ 818               |
| Bldg Security Fines/Fees     | 15,903            | 15,772            | 16,134            | 16,134                | 362                  |
| School Crossing Fines        | 8,694             | 9,013             | 6,958             | 6,958                 | (2,055)              |
| Teen Court Fines             | 1,200             | 5,790             | 3,041             | 3,041                 | (2,749)              |
| Truancy Prev                 | 15,927            | 14,580            | 17,056            | 12,208                | (2,372)              |
| Juvenile Case Manager Fines  | 729               | 703               | 251               | –                     | (703)                |
| Jury Fines                   | 5                 | 21                | –                 | –                     | (21)                 |
| Interest Revenue-Investments | 1,483             | 473               | 7,335             | 4,703                 | 4,230                |
| <b>TOTAL</b>                 | <b>\$ 57,148</b>  | <b>\$ 58,687</b>  | <b>\$ 63,928</b>  | <b>\$ 56,197</b>      | <b>\$ (2,490)</b>    |

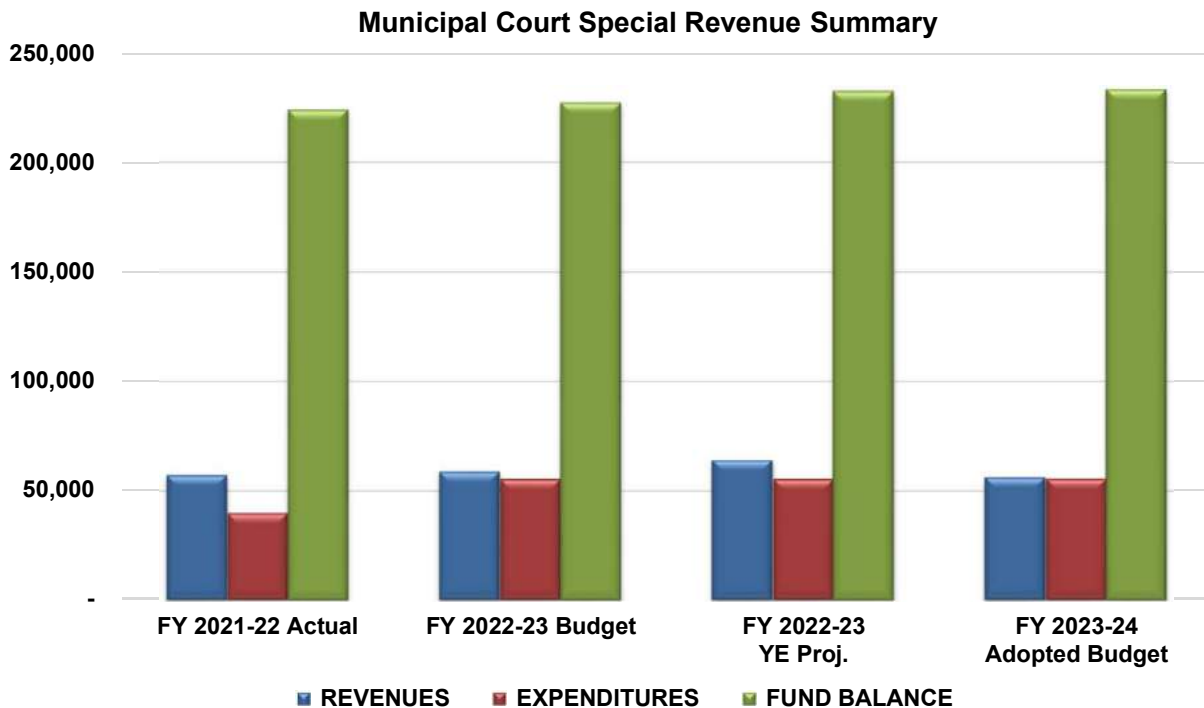
## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services               | \$ –              | \$ –              | \$ –              | \$ –                  | \$ –                 |
| Operations & maintenance         | 2,900             | –                 | –                 | –                     | –                    |
| Services & other                 | 36,868            | 55,358            | 55,358            | 55,466                | 108                  |
| Capital outlay                   | –                 | –                 | –                 | –                     | –                    |
| <b>TOTAL</b>                     | <b>\$ 39,768</b>  | <b>\$ 55,358</b>  | <b>\$ 55,358</b>  | <b>\$ 55,466</b>      | <b>\$ 108</b>        |

# MUNICIPAL COURT SPECIAL REVENUE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 57,148            | \$ 58,687            | \$ 63,928              | \$ 56,197                       | \$ (2,490)              |
| EXPENDITURES        | 39,768               | 55,358               | 55,358                 | 55,466                          | 108                     |
| VARIANCE            | 17,380               | 3,329                | 8,570                  | 731                             | (2,598)                 |
| <b>FUND BALANCE</b> | <b>\$ 224,066</b>    | <b>\$ 227,395</b>    | <b>\$ 232,636</b>      | <b>\$ 233,367</b>               | <b>\$ 5,972</b>         |



## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <i>BY POSITION TITLE:</i>  | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this fund | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

# PUBLIC EDUCATION AND GOVERNMENT CABLE FRANCHISE FEE FUND

**FUND DESCRIPTION:**

The PEG Cable Franchise Fee Fund accounts for cable franchise PEG fees charged in accordance with Section 622(g)(2)© of the Cable Act (47 U.S.C. §542(g)(2)(c)). PEG fees are remitted to the City by cable television providers. Fees may be used for capital costs for PEG facilities, including purchases of equipment used in the broadcasting and/or dissemination of public information. The purpose of this program is to account for funds received for Public, Educational and Governmental Access Channel (PEG) Fee that is paid to municipalities by state-issued cable and video franchisees pursuant to Chapter 66, Section 66.006 (b). Chapter 66, Sec. 66.006 (b), Texas Utilities Code requires the PEG Fee to be used by a city "as allowed by federal law." Generally this means the PEG Fee may be spent on capital cost items for PEG access channel facilities, otherwise they may be applied as a credit and counted as part of the 5% gross revenue franchise fee.

## REVENUE SUMMARY

| <b>REVENUES</b>               | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|-------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                               | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Franchise Fees-Verizon        | \$ 42,893         | \$ 42,350         | \$ 36,503         | \$ 36,503             | \$ (5,847)           |
| Franchise Fees-Tv Cable       | 41,081            | 21,452            | 39,785            | 39,785                | 18,333               |
| Franchise Fees-Sbc/At&T       | -                 | 4,495             | 4,208             | 4,208                 | (287)                |
| Franchise Fee-One Source Comm | 2,500             | 1,951             | 1,043             | 622                   | (1,329)              |
| Franchise Fees-Other Misc     | -                 | -                 | -                 | -                     | -                    |
| Interest Revenue-Investments  | 2,681             | 2,877             | 13,271            | 7,558                 | 4,681                |
| <b>TOTAL</b>                  | <b>\$ 89,155</b>  | <b>\$ 73,125</b>  | <b>\$ 94,810</b>  | <b>\$ 88,676</b>      | <b>\$ 15,551</b>     |

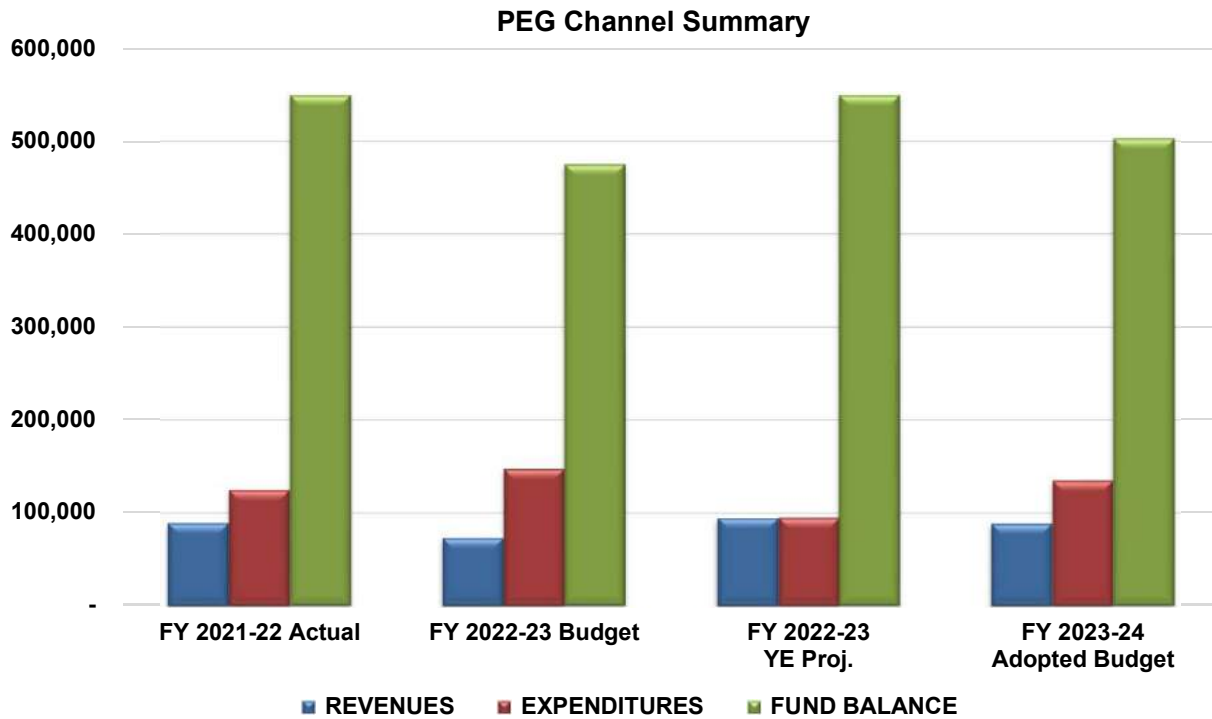
## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services               | \$ -              | \$ -              | \$ -              | \$ -                  | \$ -                 |
| Operations & maintenance         | 46,483            | 48,500            | 30,000            | 40,000                | (8,500)              |
| Services & other                 | 58,527            | 99,000            | 65,000            | 95,000                | (4,000)              |
| Capital outlay                   | 19,873            | -                 | -                 | -                     | -                    |
| <b>TOTAL</b>                     | <b>\$ 124,883</b> | <b>\$ 147,500</b> | <b>\$ 95,000</b>  | <b>\$ 135,000</b>     | <b>\$ (12,500)</b>   |

# PUBLIC EDUCATION AND GOVERNMENT CABLE FRANCHISE FEE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 89,155            | \$ 73,125            | \$ 94,810              | \$ 88,676                       | \$ 15,551               |
| EXPENDITURES        | 124,883              | 147,500              | 95,000                 | 135,000                         | (12,500)                |
| VARIANCE            | (35,728)             | (74,375)             | (190)                  | (46,324)                        | 28,051                  |
| <b>FUND BALANCE</b> | <b>\$ 549,791</b>    | <b>\$ 475,416</b>    | <b>\$ 549,601</b>      | <b>\$ 503,277</b>               | <b>\$ 27,861</b>        |



## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <i>BY POSITION TITLE:</i>  | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this fund | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

# COMMUNITY CLEAN-UP FUND

**FUND DESCRIPTION:**

The purpose of this program is to provide public services that assist in keeping the City of Keller free and clear of any debris, waste, refuse or other items that may cause a public safety issue, be a public nuisance or be a detriment to the aesthetics of the community. Funded through a monthly fee assessed on residential customers, this program provides for clean-up programs within the community including, but not limited to, storm debris pick-up, city-wide clean-ups and educational and promotional activities.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Solid Waste/Garbage Fees     | \$ 35,049                    | \$ 35,124                    | \$ 31,960                      | \$ 37,044                                | \$ 1,920                        |
| Interest Revenue-Investments | 2,417                        | 1,573                        | 12,563                         | 5,138                                    | 3,565                           |
| <b>TOTAL</b>                 | <b>\$ 37,466</b>             | <b>\$ 36,697</b>             | <b>\$ 44,523</b>               | <b>\$ 42,182</b>                         | <b>\$ 5,485</b>                 |

## EXPENDITURE SUMMARY

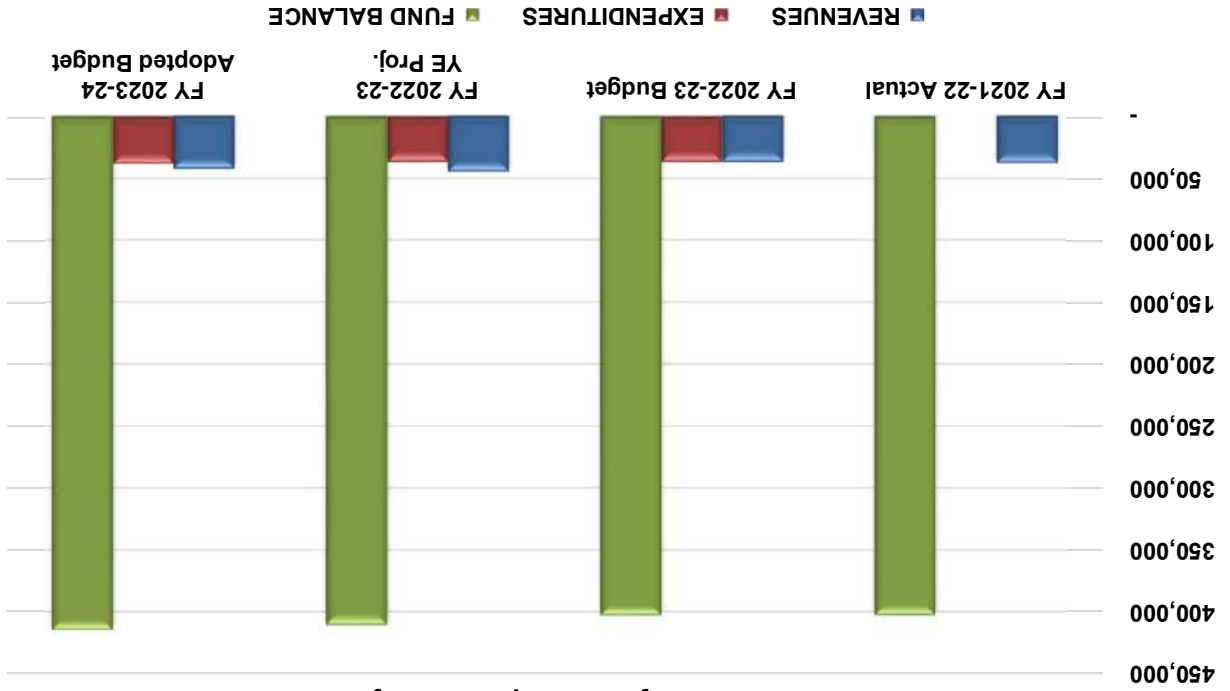
| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance         | -                            | 4,500                        | 4,500                          | 5,000                                    | 500                             |
| Services & other                 | -                            | 32,000                       | 32,000                         | 33,100                                   | 1,100                           |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ -</b>                  | <b>\$ 36,500</b>             | <b>\$ 36,500</b>               | <b>\$ 38,100</b>                         | <b>\$ 1,600</b>                 |

# COMMUNITY CLEAN-UP FUND

## FUND BALANCE SUMMARY

|              | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24     |               |
|--------------|------------|------------|------------|----------------|---------------|
|              | Actual     | Budget     | YE Proj.   | Adopted Budget | Variance (\$) |
| REVENUES     | \$ 37,466  | \$ 36,697  | \$ 44,523  | \$ 42,182      | \$ 5,485      |
| EXPENDITURES | -          | 36,500     | 36,500     | 38,100         | 1,600         |
| VARIANCE     | 37,466     | 197        | 8,023      | 4,082          | 3,885         |
| FUND BALANCE | \$ 402,645 | \$ 402,842 | \$ 410,668 | \$ 414,750     | \$ 11,908     |

## Community Clean-Up Summary



## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| BY POSITION TITLE:         | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24     |               |
|----------------------------|------------|------------|------------|----------------|---------------|
|                            | Actual     | Budget     | YE Proj.   | Adopted Budget | Variance (\$) |
| No personnel for this fund | -          | -          | -          | -              | -             |
| <b>TOTAL</b>               | -          | -          | -          | -              | -             |

# STREET AND SIDEWALK IMPROVEMENTS FUND

**FUND DESCRIPTION:**

The Street/Sidewalk/Drainage Improvements fund is a recurring capital project fund, funded from the street maintenance sales tax effective November 2019, developer sidewalk fees, street assessments and transfers from other funds. Street assessments are generally transferred to the Debt Service Fund for retirement of debt issued to fund the related street improvement. Expenditures are designated for street, sidewalk, and drainage improvements.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| City Sales Taxes             | \$ 2,277,592                 | \$ 2,109,025                 | \$ 2,294,103                   | \$ 2,345,414                             | \$ 236,389                      |
| Sidewalk Fees                | 19,148                       | -                            | 9,183                          | -  | -                               |
| Miscellaneous Revenue        | -                            | -                            | -                              | -  | -                               |
| Interest Revenue-Investments | 3,937                        | 1,530                        | 36,320                         | 11,483                                   | 9,953                           |
| Use Of Fund Balance          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                 | <b>\$ 2,300,677</b>          | <b>\$ 2,110,555</b>          | <b>\$ 2,339,606</b>            | <b>\$ 2,356,897</b>                      | <b>\$ 246,342</b>               |

## EXPENDITURE SUMMARY

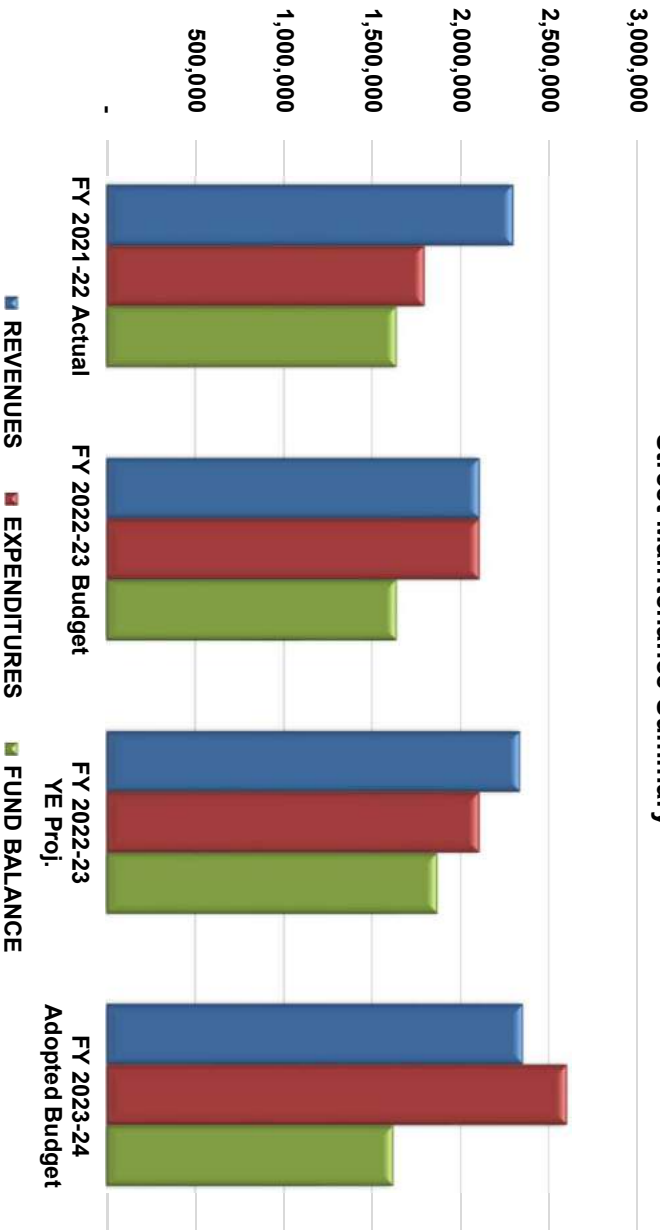
| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance         | -                            | 10,000                       | 10,000                         | 10,000                                   | -                               |
| Services & other                 | -                            | -                            | -                              | -  | -                               |
| Transfers to other funds         | 1,800,057                    | 2,100,000                    | 2,100,000                      | 2,595,414                                | 495,414                         |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 1,800,057</b>          | <b>\$ 2,110,000</b>          | <b>\$ 2,110,000</b>            | <b>\$ 2,605,414</b>                      | <b>\$ 495,414</b>               |

# STREET AND SIDEWALK IMPROVEMENTS FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22          | FY 2022-23          | FY 2022-23          | FY 2023-24          | Budget             |
|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
|                     | Actual              | Budget              | YE Proj.            | Adopted Budget      | Variance (\$)      |
| REVENUES            | \$ 2,300,677        | \$ 2,110,555        | \$ 2,339,606        | \$ 2,356,897        | \$ 246,342         |
| EXPENDITURES        | 1,800,057           | 2,110,000           | 2,110,000           | 2,605,414           | 495,414            |
| VARIANCE            | 500,620             | 555                 | 229,606             | (248,517)           | (249,072)          |
| <b>FUND BALANCE</b> | <b>\$ 1,641,154</b> | <b>\$ 1,641,709</b> | <b>\$ 1,870,760</b> | <b>\$ 1,622,243</b> | <b>\$ (19,466)</b> |

### Street Maintenance Summary



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| BY POSITION TITLE:         | FY 2021-22 | FY 2022-23 | FY 2022-23 | FY 2023-24     | Budget        |
|----------------------------|------------|------------|------------|----------------|---------------|
|                            | Actual     | Budget     | YE Proj.   | Adopted Budget | Variance (\$) |
| No personnel for this fund | -          | -          | -          | -              | -             |

|              |   |   |   |   |   |
|--------------|---|---|---|---|---|
| <b>TOTAL</b> | - | - | - | - | - |
|--------------|---|---|---|---|---|

# TAX INCREMENT REINVESTMENT ZONE #2 FUND

**FUND DESCRIPTION:**

The Tax Increment Reinvestment Zone (TIRZ) #2 Fund accounts for the accumulation of resources for the reinvestment zone created along US 377 from Wall-Price Keller to Westport Parkway. The TIRZ #2 District was created by Council in March 2021 and is an assessment of 50% of incremental values for the properties in the district. In addition, the TIRZ includes partnerships with Tarrant County and Tarrant County College at a 50% increment. TIRZ assessments of the city are paid into the fund from each of the participating entities.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Revenue-Tif Taxes/City       | \$ -                         | \$ 30,436                    | \$ 27,829                      | \$ 154,110                               | \$ 123,674                      |
| Revenue-Tif Taxes/Tarrant Co | -                            | 32,819                       | 16,797                         | 98,753                                   | 65,934                          |
| Revenue-Tif Taxes/Tccd       | -                            | -                            | 10,211                         | 57,763                                   | 57,763                          |
| Interest Revenue-Investments | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                 | <b>\$ -</b>                  | <b>\$ 63,255</b>             | <b>\$ 54,837</b>               | <b>\$ 310,626</b>                        | <b>\$ 247,371</b>               |

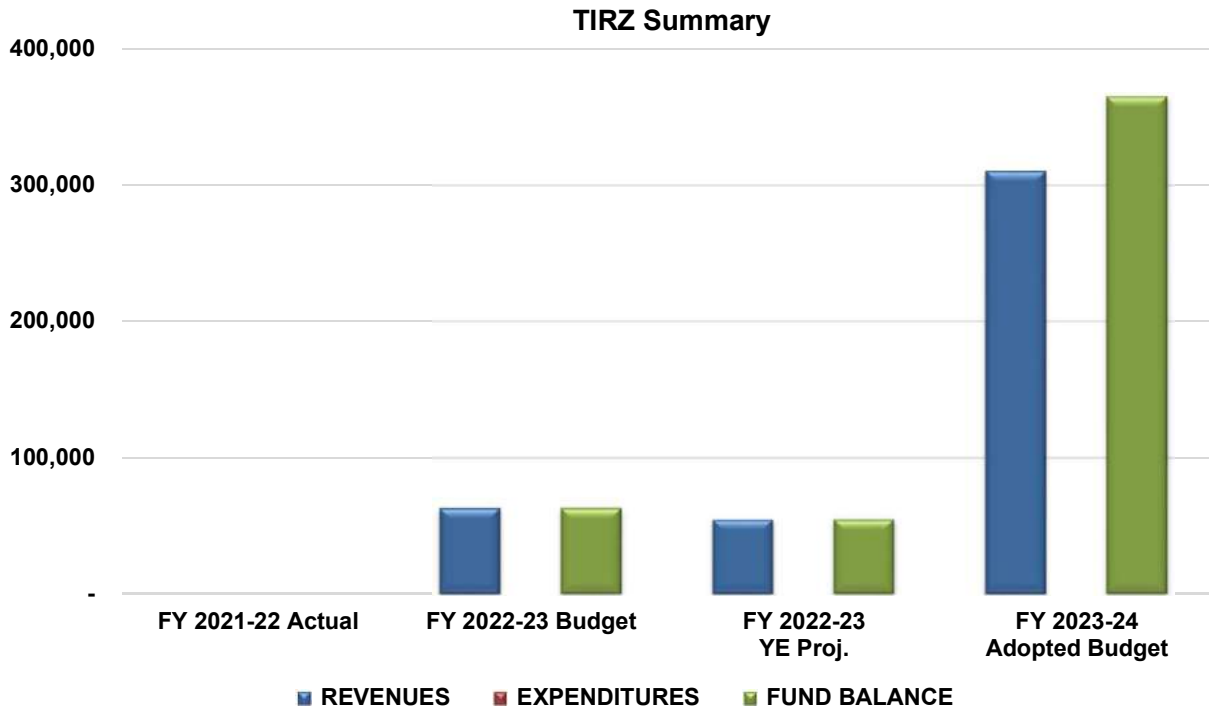
## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance         | -                            | -                            | -                              | -  | -                               |
| Services & other                 | -                            | -                            | -                              | -  | -                               |
| Debt service                     | -                            | -                            | -                              | -  | -                               |
| Transfers to other funds         | -                            | -                            | -                              | -  | -                               |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ -</b>                              | <b>\$ -</b>                     |

# TAX INCREMENT REINVESTMENT ZONE #2 FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ -                 | \$ 63,255            | \$ 54,837              | \$ 310,626                      | \$ 247,371              |
| EXPENDITURES        | -                    | -                    | -                      | -                               | -                       |
| VARIANCE            | -                    | 63,255               | 54,837                 | 310,626                         | 247,371                 |
| <b>FUND BALANCE</b> | <b>\$ -</b>          | <b>\$ 63,255</b>     | <b>\$ 54,837</b>       | <b>\$ 365,463</b>               | <b>\$ 302,208</b>       |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <i>BY POSITION TITLE:</i>  | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this fund | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

## DEBT SERVICE FUND

For the City of Keller, the Debt Service fund provides funding for the city's debt payments that are supported by property taxes. Included in the section is a summary of legal debt margin, summary of the fund, details on the proposed year's payment, and summary of outstanding debt payments for the Debt Service Fund and City-wide overall payments.

**Note:** On-going payments for debt supported by the Water and Wastewater Fund, Keller Development Corporation, and Keller Crime Control and Prevention District can be found in their respective fund section of the budget.





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# DEBT SERVICE FUND

**FUND DESCRIPTION:**

The Debt Service Fund is used to account for the accumulation of resources for and the payment of, general long-term debt principal and interest.

## REVENUE SUMMARY

| <b>REVENUES</b>               | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Current Taxes                 | \$ 3,545,531                 | \$ 3,744,305                 | \$ 3,744,305                   | \$ 3,978,747                             | \$ 234,442                      |
| Delinquent Taxes              | 8,559                        | 20,277                       | 20,496                         | 15,165                                   | (5,112)                         |
| Penalty & Interest-Taxes      | 13,301                       | 14,099                       | 20,778                         | 12,305                                   | (1,794)                         |
| Premium On Debt Issuance      | -                            | -                            | -                              | -  | -                               |
| Debt Issuance-Refunding Bonds | -                            | -                            | -                              | -  | -                               |
| Interest Revenue-Investments  | 16,393                       | 6,763                        | 92,276                         | 55,379                                   | 48,616                          |
| Miscellaneous Revenue         | 3,068                        | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                  | <b>\$ 3,586,852</b>          | <b>\$ 3,785,444</b>          | <b>\$ 3,877,855</b>            | <b>\$ 4,061,596</b>                      | <b>\$ 276,152</b>               |

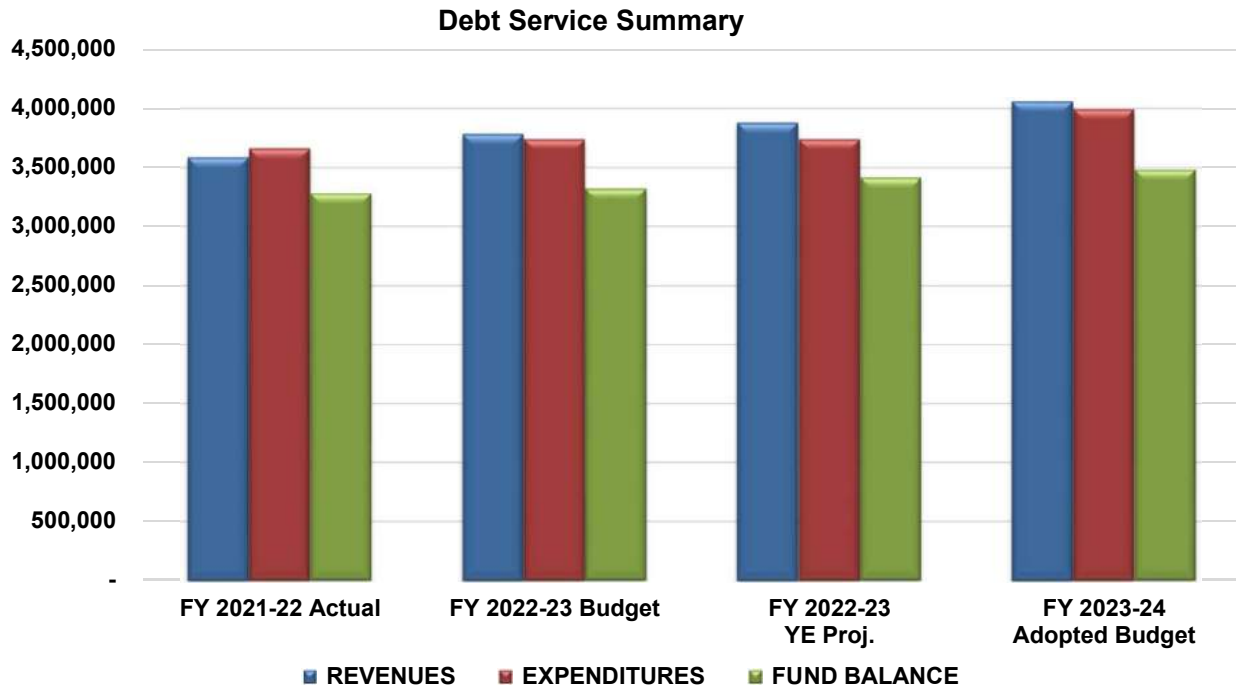
## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance         | -                            | -                            | -                              | -  | -                               |
| Services & other                 | 20,008                       | -                            | -                              | -  | -                               |
| Debt service                     | 3,640,571                    | 3,742,294                    | 3,742,294                      | 3,996,592                                | 254,298                         |
| Capital outlay                   | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                     | <b>\$ 3,660,579</b>          | <b>\$ 3,742,294</b>          | <b>\$ 3,742,294</b>            | <b>\$ 3,996,592</b>                      | <b>\$ 254,298</b>               |

# DEBT SERVICE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 3,586,852         | \$ 3,785,444         | \$ 3,877,855           | \$ 4,061,596                    | \$ 276,152              |
| EXPENDITURES        | 3,660,579            | 3,742,294            | 3,742,294              | 3,996,592                       | 254,298                 |
| VARIANCE            | (73,727)             | 43,150               | 135,561                | 65,004                          | 21,854                  |
| <b>FUND BALANCE</b> | <b>\$ 3,280,054</b>  | <b>\$ 3,323,204</b>  | <b>\$ 3,415,615</b>    | <b>\$ 3,480,619</b>             | <b>\$ 157,415</b>       |



## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

|                            | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| <b>BY POSITION TITLE:</b>  |                      |                      |                        |                                 |                         |
| No personnel for this fund | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

# DEBT SERVICE FUND

## LEGAL DEBT MARGIN

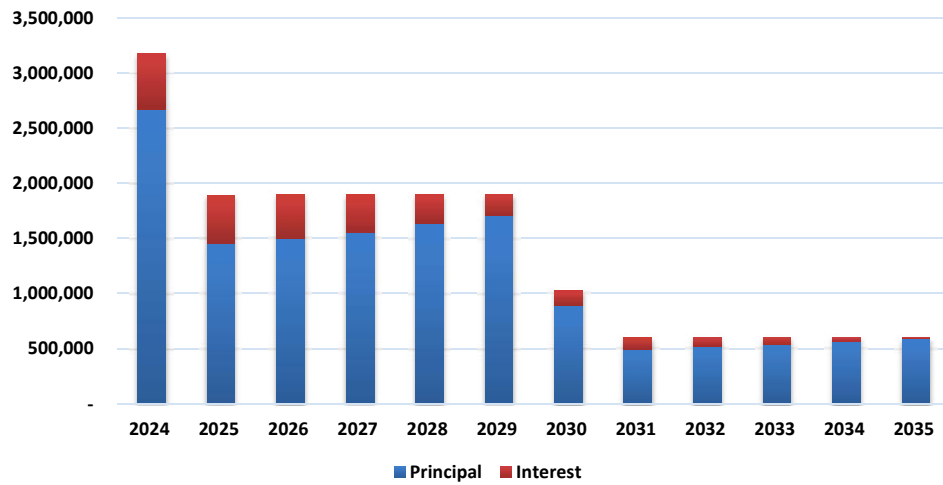
The State of Texas limits general obligation debt of the City of Keller to a maximum debt service rate of \$2.50 for \$100 assessed valuation and administratively the Attorney General of the State of Texas will permit a maximum debt service rate of \$1.50 of ad valorem tax rate for general obligation debt service.

| FISCAL<br>YEAR | ASSESSED<br>VALUATION | STATE LEGAL<br>ANNUAL<br>MAXIMUM<br>DEBT LEVEL | ATTORNEY<br>GENERAL<br>ANNUAL<br>MAXIMUM<br>DEBT LEVEL | DEBT PER<br>CAPITA |
|----------------|-----------------------|--|--|--------------------|
| 2015-16        | 4,475,507,344         | 111,887,684                                    | 67,132,610   | 115.06             |
| 2016-17        | 4,657,305,710         | 116,432,643                                    | 69,859,586   | 117.62             |
| 2017-18        | 5,121,689,116         | 128,042,228                                    | 76,825,337   | 111.62             |
| 2018-19        | 5,301,877,706         | 132,546,943                                    | 79,528,166   | 91.52              |
| 2019-20        | 5,171,412,567         | 129,285,314                                    | 77,571,189   | 81.21              |
| 2020-21        | 5,128,903,941         | 128,222,599                                    | 76,933,559   | 80.11              |
| 2021-22        | 5,646,152,868         | 141,153,822                                    | 84,692,293   | 71.59              |
| 2022-23        | 6,346,418,859         | 158,660,471                                    | 95,196,283   | 86.77              |
| 2023-24        | \$6,409,883,048       | \$160,247,076                                  | \$ 96,148,246  | \$82.31            |

## GENERAL PURPOSE (I&S) DEBT BY PRINCIPAL AND INTEREST

| Year         | Principal            | Interest            | Total P+I            |
|--------------|----------------------|---------------------|----------------------|
| 2024         | \$ 2,665,000         | \$ 510,775          | \$ 3,175,775         |
| 2025         | 1,450,000            | 440,700             | 1,890,700            |
| 2026         | 1,495,000            | 400,050             | 1,895,050            |
| 2027         | 1,555,000            | 342,650             | 1,897,650            |
| 2028         | 1,630,000            | 271,125             | 1,901,125            |
| 2029         | 1,705,000            | 196,175             | 1,901,175            |
| 2030         | 890,000              | 135,600             | 1,025,600            |
| 2031         | 495,000              | 100,975             | 595,975              |
| 2032         | 520,000              | 78,200              | 598,200              |
| 2033         | 540,000              | 57,000              | 597,000              |
| 2034         | 565,000              | 34,900              | 599,900              |
| 2035         | 590,000              | 11,800              | 601,800              |
| 2036         | -                    | -                   | -                    |
| 2037         | -                    | -                   | -                    |
| 2038         | -                    | -                   | -                    |
| 2039         | -                    | -                   | -                    |
| 2040         | -                    | -                   | -                    |
| <b>Total</b> | <b>\$ 14,100,000</b> | <b>\$ 2,579,950</b> | <b>\$ 16,679,950</b> |

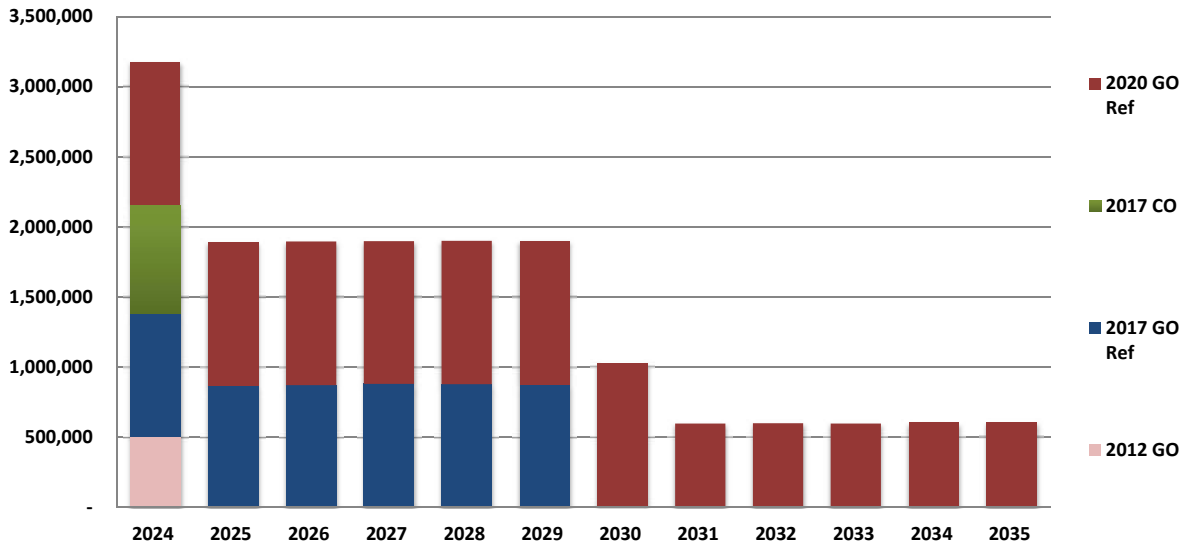
**I&S DEBT PRINCIPAL AND INTEREST OBLIGATIONS BY YEAR**



## GENERAL PURPOSE (I&S) OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

| Year                      | 2012<br>GENERAL<br>OBLIGATION    | 2017<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2017<br>CERTIFICATE<br>OF OBLIGATION                   | 2020<br>GENERAL<br>OBLIGATION<br>REF & IMP | TOTAL                |
|---------------------------|----------------------------------|--|--|--|----------------------|
| Standards & Poors Rating: | AA                               | AAA  | AAA  | AAA  |                      |
| Moodys Rating:            | Aa2                              | Aa1  | Aa1  | AAA  |                      |
| Purpose:                  | Debt<br>Refunding/<br>Retirement | Debt<br>Refunding/<br>Retirement           | Fire Station<br>Improvements<br>& Road<br>Improvements | Senior Activity<br>Center &<br>Refunding   |                      |
| 2024                      | \$ 512,500                       | \$ 866,875                                 | \$ 776,475   | \$ 1,019,925                               | \$ 3,175,775         |
| 2025                      | -                                | 870,350                                    | -  | 1,020,350                                  | 1,890,700            |
| 2026                      | -                                | 869,300                                    | -  | 1,025,750                                  | 1,895,050            |
| 2027                      | -                                | 878,300                                    | -  | 1,019,350                                  | 1,897,650            |
| 2028                      | -                                | 875,900                                    | -  | 1,025,225                                  | 1,901,125            |
| 2029                      | -                                | 877,200                                    | -  | 1,023,975                                  | 1,901,175            |
| 2030                      | -                                | -  | -  | 1,025,600                                  | 1,025,600            |
| 2031                      | -                                | -  | -  | 595,975                                    | 595,975              |
| 2032                      | -                                | -  | -  | 598,200                                    | 598,200              |
| 2033                      | -                                | -  | -  | 597,000                                    | 597,000              |
| 2034                      | -                                | -  | -  | 599,900                                    | 599,900              |
| 2035                      | -                                | -  | -  | 601,800                                    | 601,800              |
| 2036                      | -                                | -  | -  | -  | -                    |
| 2037                      | -                                | -  | -  | -  | -                    |
| 2038                      | -                                | -  | -  | -  | -                    |
| 2039                      | -                                | -  | -  | -  | -                    |
| 2040                      | -                                | -  | -  | -  | -                    |
| <b>Total</b>              | <b>\$ 512,500</b>                | <b>\$ 5,237,925</b>                        | <b>\$ 776,475</b>                                      | <b>\$ 10,153,050</b>                       | <b>\$ 16,679,950</b> |

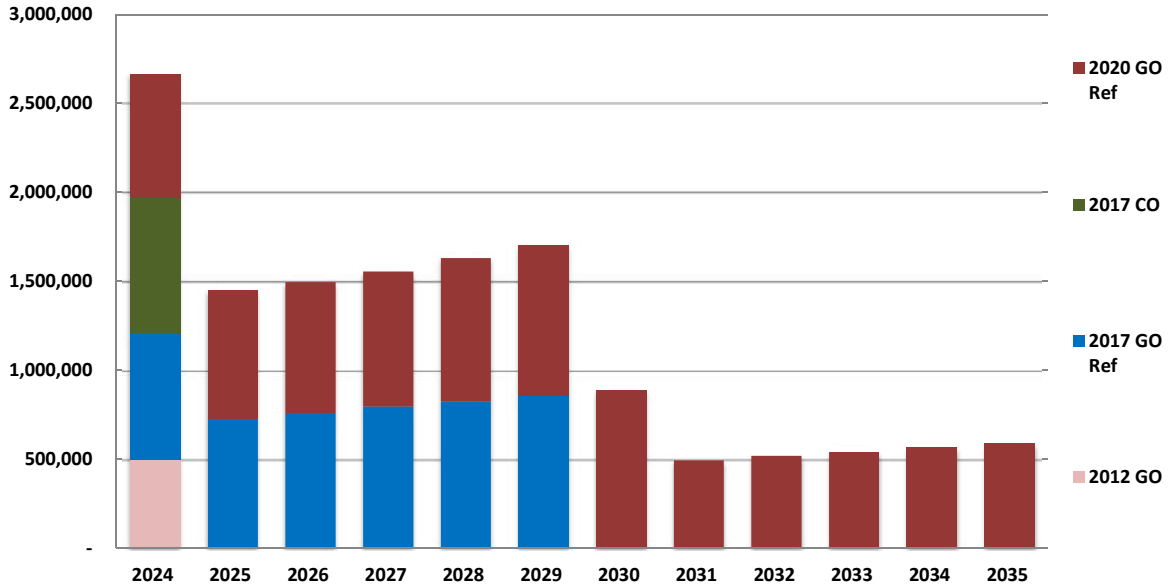
**I&S TOTAL DEBT OBLIGATIONS BY YEAR AND ISSUANCE**



**GENERAL PURPOSE (I&S) OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE**

| Year                      | 2012<br>GENERAL<br>OBLIGATION | 2017<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2017<br>CERTIFICATE<br>OF OBLIGATION          | 2020<br>GENERAL<br>OBLIGATION<br>REF & IMP | TOTAL                |
|---------------------------|-------------------------------|--|---|--|----------------------|
| Standards & Poors Rating: | AA                            | AAA  | AAA   | AAA  |                      |
| Moodys Rating:            | Aa2                           | Aa1  | Aa1   | AAA  |                      |
| Purpose:                  | Debt Refunding/ Retirement    | Debt Refunding/ Retirement                 | Fire Station Improvements & Road Improvements | Senior Activity Center & Refunding         |                      |
| 2024                      | \$ 500,000                    | \$ 705,000                                 | \$ 765,000                                    | \$ 695,000                                 | \$ 2,665,000         |
| 2025                      | -                             | 730,000                                    | -   | 720,000                                    | 1,450,000            |
| 2026                      | -                             | 755,000                                    | -   | 740,000                                    | 1,495,000            |
| 2027                      | -                             | 795,000                                    | -   | 760,000                                    | 1,555,000            |
| 2028                      | -                             | 825,000                                    | -   | 805,000                                    | 1,630,000            |
| 2029                      | -                             | 860,000                                    | -   | 845,000                                    | 1,705,000            |
| 2030                      | -                             | -  | -   | 890,000                                    | 890,000              |
| 2031                      | -                             | -  | -   | 495,000                                    | 495,000              |
| 2032                      | -                             | -  | -   | 520,000                                    | 520,000              |
| 2033                      | -                             | -  | -   | 540,000                                    | 540,000              |
| 2034                      | -                             | -  | -   | 565,000                                    | 565,000              |
| 2035                      | -                             | -  | -   | 590,000                                    | 590,000              |
| 2036                      | -                             | -  | -   | -  | -                    |
| 2037                      | -                             | -  | -   | -  | -                    |
| 2038                      | -                             | -  | -   | -  | -                    |
| 2039                      | -                             | -  | -   | -  | -                    |
| 2040                      | -                             | -  | -   | -  | -                    |
| <b>Total</b>              | <b>\$ 500,000</b>             | <b>\$ 4,670,000</b>                        | <b>\$ 765,000</b>                             | <b>\$ 8,165,000</b>                        | <b>\$ 14,100,000</b> |

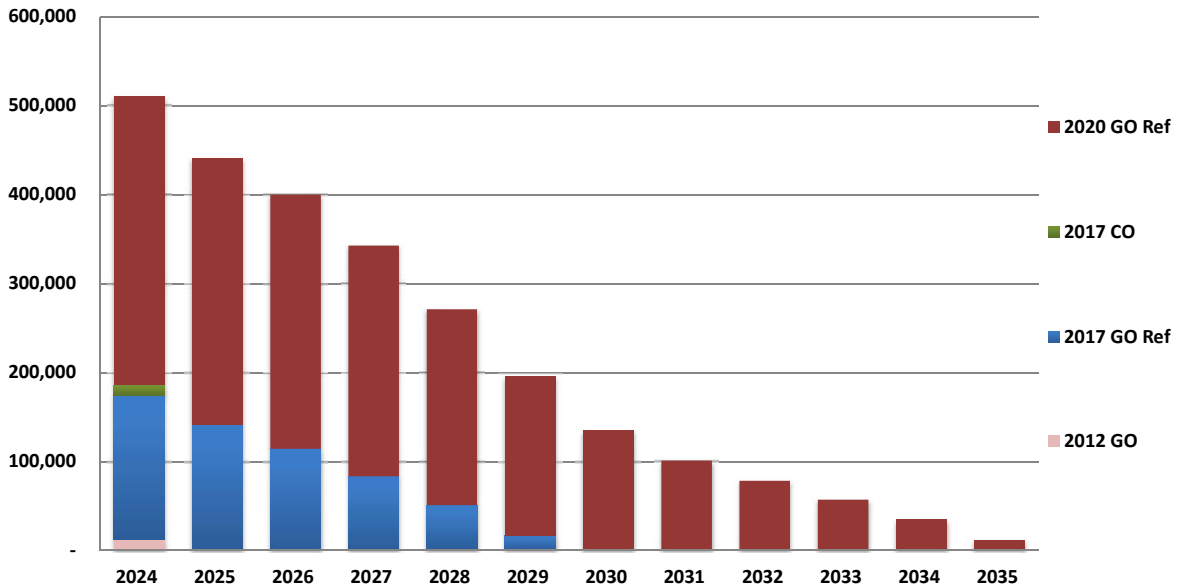
**I&S PRINCIPAL OBLIGATIONS BY YEAR AND ISSUANCE**



## GENERAL PURPOSE (I&S) OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

| Year                      | 2012<br>GENERAL<br>OBLIGATION | 2017<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2017<br>CERTIFICATE<br>OF OBLIGATION          | 2020<br>GENERAL<br>OBLIGATION<br>REF & IMP | TOTAL               |
|---------------------------|-------------------------------|--|---|--|---------------------|
| Standards & Poors Rating: | AA                            | AAA  | AAA   | AAA  |                     |
| Moodys Rating:            | Aa2                           | Aa1  | Aa1   | AAA  |                     |
| Purpose:                  | Debt Refunding/ Retirement    | Debt Refunding/ Retirement                 | Fire Station Improvements & Road Improvements | Senior Activity Center & Refunding         |                     |
| 2024                      | \$ 12,500                     | \$ 161,875                                 | \$ 11,475                                     | \$ 324,925                                 | \$ 510,775          |
| 2025                      | -                             | 140,350                                    | -   | 300,350                                    | 440,700             |
| 2026                      | -                             | 114,300                                    | -   | 285,750                                    | 400,050             |
| 2027                      | -                             | 83,300                                     | -   | 259,350                                    | 342,650             |
| 2028                      | -                             | 50,900                                     | -   | 220,225                                    | 271,125             |
| 2029                      | -                             | 17,200                                     | -   | 178,975                                    | 196,175             |
| 2030                      | -                             | -  | -   | 135,600                                    | 135,600             |
| 2031                      | -                             | -  | -   | 100,975                                    | 100,975             |
| 2032                      | -                             | -  | -   | 78,200                                     | 78,200              |
| 2033                      | -                             | -  | -   | 57,000                                     | 57,000              |
| 2034                      | -                             | -  | -   | 34,900                                     | 34,900              |
| 2035                      | -                             | -  | -   | 11,800                                     | 11,800              |
| 2036                      | -                             | -  | -   | -  | -                   |
| 2037                      | -                             | -  | -   | -  | -                   |
| 2038                      | -                             | -  | -   | -  | -                   |
| 2039                      | -                             | -  | -   | -  | -                   |
| 2040                      | -                             | -  | -   | -  | -                   |
| <b>Total</b>              | <b>\$ 12,500</b>              | <b>\$ 567,925</b>                          | <b>\$ 11,475</b>                              | <b>\$ 1,988,050</b>                        | <b>\$ 2,579,950</b> |

**I&S INTEREST OBLIGATIONS BY YEAR AND ISSUANCE**



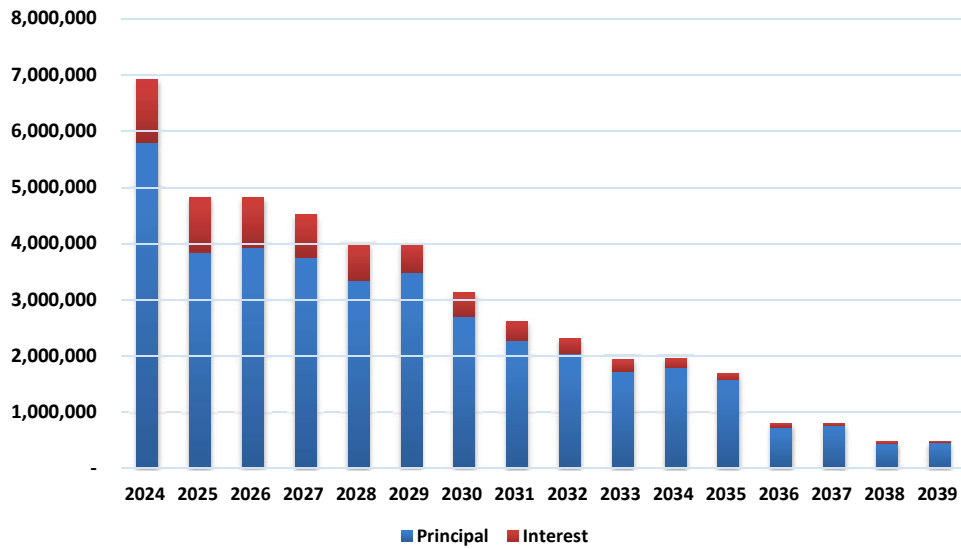


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## COMBINED TOTAL DEBT BY PRINCIPAL AND INTEREST

| Year         | Principal            | Interest            | Total P+I            |
|--------------|----------------------|---------------------|----------------------|
| 2024         | \$ 5,800,000         | \$ 1,124,641        | \$ 6,924,641         |
| 2025         | 3,835,000            | 980,236             | 4,815,236            |
| 2026         | 3,940,000            | 882,895             | 4,822,895            |
| 2027         | 3,750,000            | 769,285             | 4,519,285            |
| 2028         | 3,345,000            | 649,271             | 3,994,271            |
| 2029         | 3,475,000            | 530,227             | 4,005,227            |
| 2030         | 2,710,000            | 422,613             | 3,132,613            |
| 2031         | 2,275,000            | 340,817             | 2,615,817            |
| 2032         | 2,040,000            | 273,841             | 2,313,841            |
| 2033         | 1,725,000            | 214,655             | 1,939,655            |
| 2034         | 1,790,000            | 158,248             | 1,948,248            |
| 2035         | 1,585,000            | 103,622             | 1,688,622            |
| 2036         | 725,000              | 65,400              | 790,400              |
| 2037         | 755,000              | 40,075              | 795,075              |
| 2038         | 445,000              | 20,475              | 465,475              |
| 2039         | 460,000              | 6,900               | 466,900              |
| 2040         | -                    | -                   | -                    |
| <b>Total</b> | <b>\$ 38,655,000</b> | <b>\$ 6,583,200</b> | <b>\$ 45,238,200</b> |

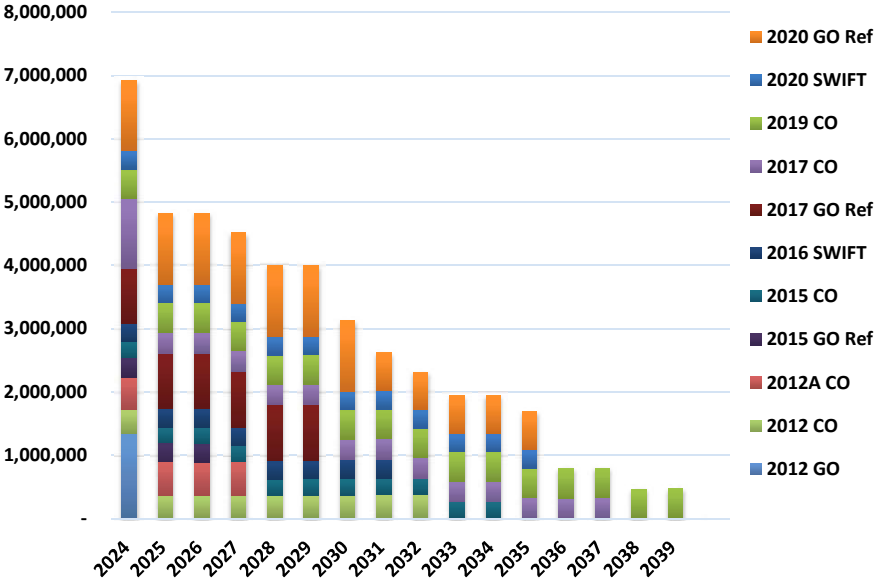
**COMBINED DEBT PRINCIPAL AND INTEREST OBLIGATIONS BY YEAR**



## COMBINED OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

| Year                      | 2012<br>GENERAL<br>OBLIGATION | 2012<br>CERTIFICATE<br>OF OBLIGATION | 2012A<br>CERTIFICATE<br>OF OBLIGATION  | 2015<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2015<br>CERTIFICATE<br>OF OBLIGATION     | 2016<br>TWDB SWIFT                   |
|---------------------------|-------------------------------|--------------------------------------|--|--|--|--------------------------------------|
| Standards & Poors Rating: | AA                            | N/A                                  | AA   | AAA  | AAA                                      | N/A                                  |
| Moodys Rating:            | Aa2                           | N/A                                  | Aa2  | Aa1  | Aa1                                      | N/A                                  |
| Purpose:                  | Debt Refunding/ Retirement    | Wastewater Improvements - TWDB Bonds | Police Holding Facility, Animal Shelter, and Related Police Station Improvements | Debt Refunding/ Retirement                 | Rec Center Expansion / Park Improvements | Water Line Replacements - TWDB Bonds |
| 2024                      | \$ 1,347,875                  | \$ 359,625                           | \$ 528,075   | \$ 301,750                                 | \$ 249,794                               | \$ 295,668                           |
| 2025                      | -                             | 363,648                              | 528,600  | 303,200                                    | 249,319                                  | 297,872                              |
| 2026                      | -                             | 367,088                              | 523,750  | 299,425                                    | 253,619                                  | 299,832                              |
| 2027                      | -                             | 365,055                              | 528,125  | -  | 252,694                                  | 296,450                              |
| 2028                      | -                             | 367,451                              | -  | -  | 251,619                                  | 297,675                              |
| 2029                      | -                             | 369,115                              | -  | -  | 255,319                                  | 298,307                              |
| 2030                      | -                             | 370,103                              | -  | -  | 258,719                                  | 298,274                              |
| 2031                      | -                             | 375,495                              | -  | -  | 261,819                                  | 297,817                              |
| 2032                      | -                             | 375,273                              | -  | -  | 259,694                                  | -                                    |
| 2033                      | -                             | -                                    | -  | -  | 262,188                                  | -                                    |
| 2034                      | -                             | -                                    | -  | -  | 269,141                                  | -                                    |
| 2035                      | -                             | -                                    | -  | -  | -  | -                                    |
| 2036                      | -                             | -                                    | -  | -  | -  | -                                    |
| 2037                      | -                             | -                                    | -  | -  | -  | -                                    |
| 2038                      | -                             | -                                    | -  | -  | -  | -                                    |
| 2039                      | -                             | -                                    | -  | -  | -  | -                                    |
| 2040                      | -                             | -                                    | -  | -  | -  | -                                    |
| <b>Total</b>              | <b>\$ 1,347,875</b>           | <b>\$ 3,312,851</b>                  | <b>\$ 2,108,550</b>  | <b>\$ 904,375</b>                          | <b>\$ 2,823,922</b>                      | <b>\$ 2,381,893</b>                  |

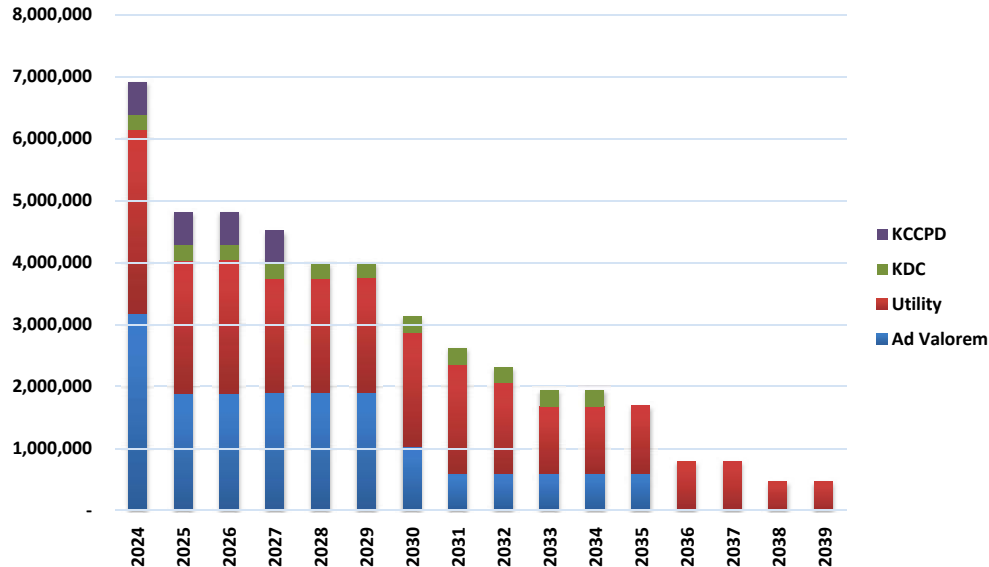
**COMBINED TOTAL DEBT OBLIGATIONS BY YEAR AND ISSUANCE**



## COMBINED OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

| Year                      | 2017<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2017<br>CERTIFICATE OF<br>OBLIGATION  | 2019<br>CERTIFICATE<br>OF<br>OBLIGATION             | 2020<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2020<br>TWDB SWIFT                         | TOTAL ALL<br>BONDS   |
|---------------------------|--|---|---|--|--|----------------------|
| Standards & Poors Rating: | AAA  | AAA   | AAA   | AAA  | N/A  |                      |
| Moody's Rating:           | Aa1  | Aa1   | AAA   | AAA  | N/A  |                      |
| Purpose:                  | Debt Refunding/<br>Retirement              | Fire Station<br>Improvements,<br>Road<br>Improvements, New<br>Pump Station, &<br>Water Line<br>Improvements | New Pump<br>Station & Water<br>Line<br>Improvements | Senior Activity<br>Center &<br>Refunding   | Water Line<br>Replacements -<br>TWDB Bonds |                      |
| 2024                      | \$ 866,875                                 | \$ 1,099,950  | \$ 467,300  | \$ 1,118,350                               | \$ 289,380                                 | \$ 6,924,641         |
| 2025                      | 870,350                                    | 322,550   | 469,775   | 1,121,100                                  | 288,823                                    | 4,815,236            |
| 2026                      | 869,300                                    | 326,400   | 465,550   | 1,129,850                                  | 288,081                                    | 4,822,895            |
| 2027                      | 878,300                                    | 325,025   | 466,100   | 1,120,475                                  | 287,061                                    | 4,519,285            |
| 2028                      | 875,900                                    | 322,400   | 466,350   | 1,122,100                                  | 290,776                                    | 3,994,271            |
| 2029                      | 877,200                                    | 323,400   | 466,300   | 1,126,350                                  | 289,237                                    | 4,005,227            |
| 2030                      | -  | 324,000   | 465,950   | 1,128,100                                  | 287,469                                    | 3,132,613            |
| 2031                      | -  | 324,200   | 470,225   | 595,975                                    | 290,286                                    | 2,615,817            |
| 2032                      | -  | 324,000   | 469,125   | 598,200                                    | 287,550                                    | 2,313,841            |
| 2033                      | -  | 323,400   | 467,725   | 597,000                                    | 289,343                                    | 1,939,655            |
| 2034                      | -  | 322,400   | 466,025   | 599,900                                    | 290,782                                    | 1,948,248            |
| 2035                      | -  | 325,900   | 468,950   | 601,800                                    | 291,972                                    | 1,688,622            |
| 2036                      | -  | 323,900   | 466,500   | -  | -  | 790,400              |
| 2037                      | -  | 326,400   | 468,675   | -  | -  | 795,075              |
| 2038                      | -  | -   | 465,475   | -  | -  | 465,475              |
| 2039                      | -  | -   | 466,900   | -  | -  | 466,900              |
| 2040                      | -  | -   | -   | -  | -  | -                    |
| <b>Total</b>              | <b>\$ 5,237,925</b>                        | <b>\$ 5,313,925</b>   | <b>\$ 7,476,925</b>                                 | <b>\$ 10,859,200</b>                       | <b>\$ 3,470,759</b>                        | <b>\$ 45,238,200</b> |

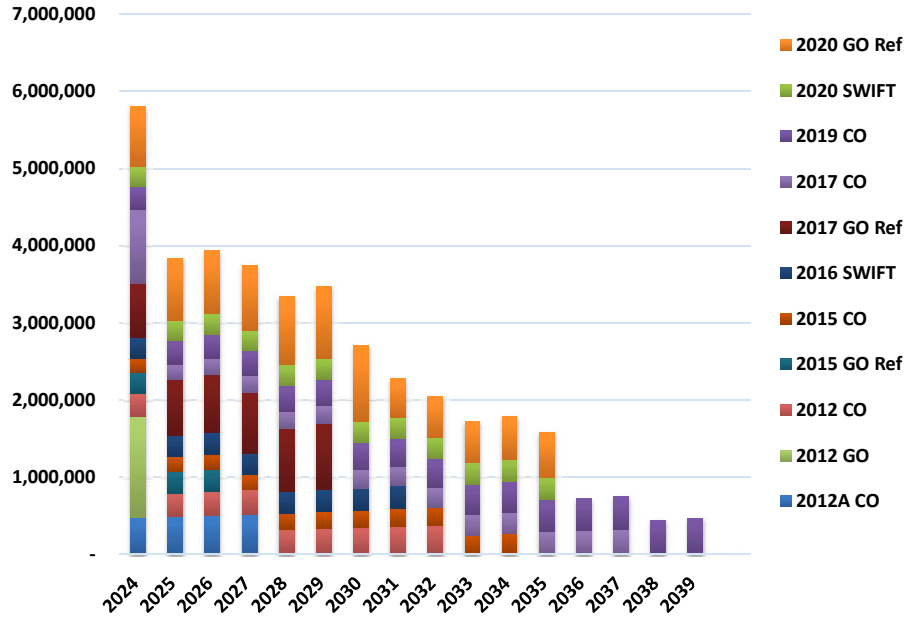
### COMBINED TOTAL OBLIGATIONS BY FUNDING SOURCE



## COMBINED OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE

| Year                      | 2012<br>GENERAL<br>OBLIGATION | 2012<br>CERTIFICATE OF<br>OBLIGATION       | 2012A<br>CERTIFICATE OF<br>OBLIGATION   | 2015<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2015<br>CERTIFICATE OF<br>OBLIGATION           | 2016<br>TWDB SWIFT                         |
|---------------------------|-------------------------------|--|---|--|--|--|
| Standards & Poors Rating: | AA                            | N/A  | AA  | AAA  | AAA  | N/A  |
| Moodys Rating:            | Aa2                           | N/A  | Aa2   | Aa1  | Aa1  | N/A  |
| Purpose:                  | Debt Refunding/<br>Retirement | Wastewater<br>Improvements -<br>TWDB Bonds | Police Holding<br>Facility, Animal<br>Shelter, and<br>Related Police<br>Station<br>Improvements | Debt Refunding/<br>Retirement              | Rec Center<br>Expansion / Park<br>Improvements | Water Line<br>Replacements -<br>TWDB Bonds |
| 2024                      | \$ 1,315,000                  | \$ 290,000                                 | \$ 475,000  | \$ 280,000                                 | \$ 180,000                                     | \$ 265,000                                 |
| 2025                      | -                             | 300,000                                    | 490,000   | 290,000                                    | 185,000  | 270,000                                    |
| 2026                      | -                             | 310,000                                    | 500,000   | 295,000                                    | 195,000  | 275,000                                    |
| 2027                      | -                             | 315,000                                    | 520,000   | -  | 200,000  | 275,000                                    |
| 2028                      | -                             | 325,000                                    | -   | -  | 205,000  | 280,000                                    |
| 2029                      | -                             | 335,000                                    | -   | -  | 215,000  | 285,000                                    |
| 2030                      | -                             | 345,000                                    | -   | -  | 225,000  | 290,000                                    |
| 2031                      | -                             | 360,000                                    | -   | -  | 235,000  | 295,000                                    |
| 2032                      | -                             | 370,000                                    | -   | -  | 240,000  | -  |
| 2033                      | -                             | -  | -   | -  | 250,000  | -  |
| 2034                      | -                             | -  | -   | -  | 265,000  | -  |
| 2035                      | -                             | -  | -   | -  | -  | -  |
| 2036                      | -                             | -  | -   | -  | -  | -  |
| 2037                      | -                             | -  | -   | -  | -  | -  |
| 2038                      | -                             | -  | -   | -  | -  | -  |
| 2039                      | -                             | -  | -   | -  | -  | -  |
| 2040                      | -                             | -  | -   | -  | -  | -  |
| <b>Total</b>              | <b>\$ 1,315,000</b>           | <b>\$ 2,950,000</b>                        | <b>\$ 1,985,000</b>   | <b>\$ 865,000</b>                          | <b>\$ 2,395,000</b>                            | <b>\$ 2,235,000</b>                        |

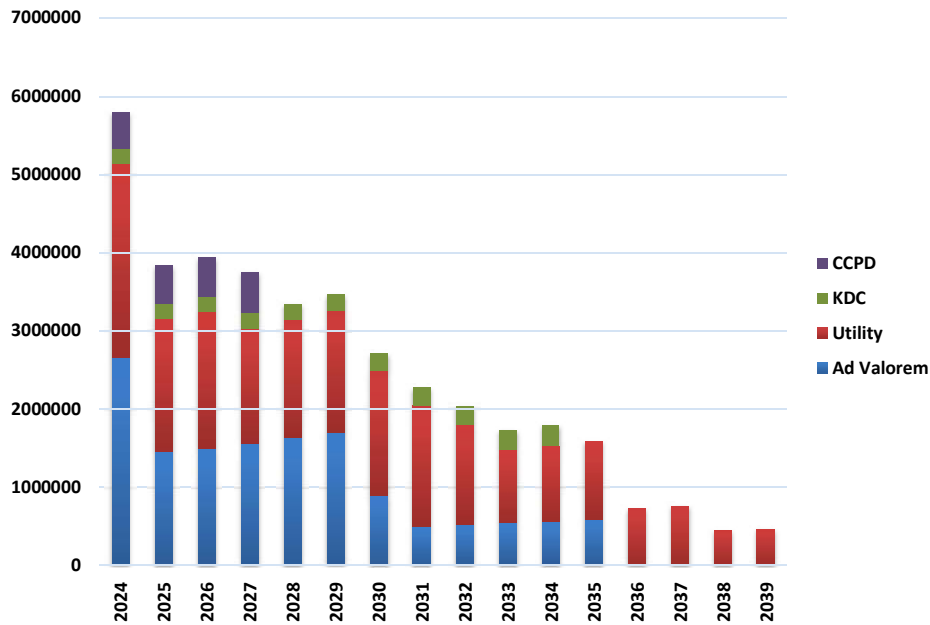
### COMBINED PRINCIPAL OBLIGATIONS BY YEAR AND ISSUANCE



## COMBINED OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE

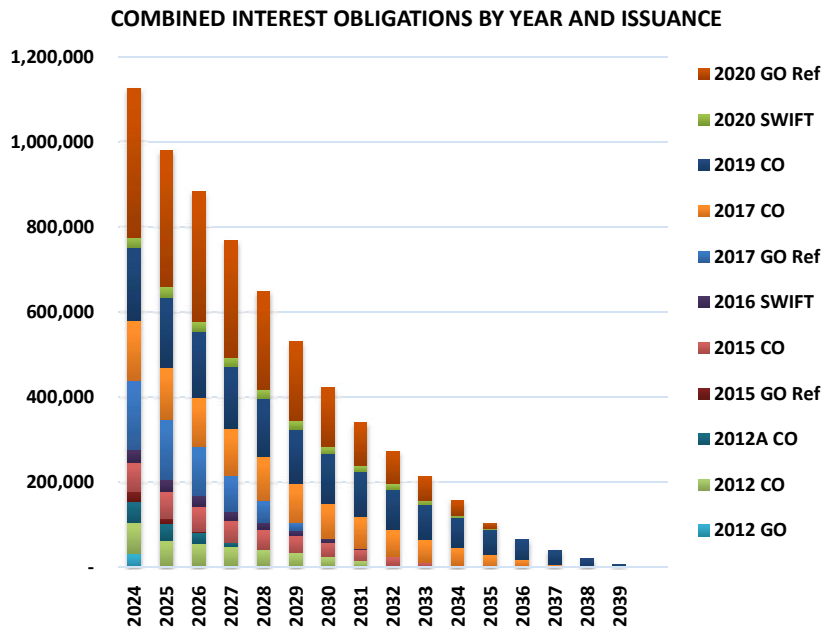
| Year                      | 2017<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2017<br>CERTIFICATE OF<br>OBLIGATION   | 2019<br>CERTIFICATE OF<br>OBLIGATION                | 2020<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2020<br>TWDB SWIFT                         | TOTAL ALL<br>BONDS   |
|---------------------------|--|--|---|--|--|----------------------|
| Standards & Poors Rating: | AAA  | AAA  | AAA   | AAA  | N/A  |                      |
| Moodys Rating:            | Aa1  | Aa1  | AAA   | AAA  | N/A  |                      |
| Purpose:                  | Debt Refunding/<br>Retirement              | Fire Station<br>Improvements,<br>Road<br>Improvements,<br>New Pump<br>Station, & Water<br>Line<br>Improvements | New Pump<br>Station & Water<br>Line<br>Improvements | Senior Activity<br>Center &<br>Refunding   | Water Line<br>Replacements -<br>TWDB Bonds |                      |
| 2024                      | \$ 705,000                                 | \$ 960,000   | \$ 295,000  | \$ 770,000                                 | \$ 265,000                                 | \$ 5,800,000         |
| 2025                      | 730,000                                    | 200,000  | 305,000   | 800,000                                    | 265,000                                    | 3,835,000            |
| 2026                      | 755,000                                    | 210,000  | 310,000   | 825,000                                    | 265,000                                    | 3,940,000            |
| 2027                      | 795,000                                    | 215,000  | 320,000   | 845,000                                    | 265,000                                    | 3,750,000            |
| 2028                      | 825,000                                    | 220,000  | 330,000   | 890,000                                    | 270,000                                    | 3,345,000            |
| 2029                      | 860,000                                    | 230,000  | 340,000   | 940,000                                    | 270,000                                    | 3,475,000            |
| 2030                      | -  | 240,000  | 350,000   | 990,000                                    | 270,000                                    | 2,710,000            |
| 2031                      | -  | 250,000  | 365,000   | 495,000                                    | 275,000                                    | 2,275,000            |
| 2032                      | -  | 260,000  | 375,000   | 520,000                                    | 275,000                                    | 2,040,000            |
| 2033                      | -  | 270,000  | 385,000   | 540,000                                    | 280,000                                    | 1,725,000            |
| 2034                      | -  | 280,000  | 395,000   | 565,000                                    | 285,000                                    | 1,790,000            |
| 2035                      | -  | 295,000  | 410,000   | 590,000                                    | 290,000                                    | 1,585,000            |
| 2036                      | -  | 305,000  | 420,000   | -  | -  | 725,000              |
| 2037                      | -  | 320,000  | 435,000   | -  | -  | 755,000              |
| 2038                      | -  | -  | 445,000   | -  | -  | 445,000              |
| 2039                      | -  | -  | 460,000   | -  | -  | 460,000              |
| 2040                      | -  | -  | -   | -  | -  | -                    |
| <b>Total</b>              | <b>\$ 4,670,000</b>                        | <b>\$ 4,255,000</b>  | <b>\$ 5,940,000</b>                                 | <b>\$ 8,770,000</b>                        | <b>\$ 3,275,000</b>                        | <b>\$ 38,655,000</b> |

### COMBINED PRINCIPAL OBLIGATIONS BY FUNDING SOURCE



## COMBINED OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

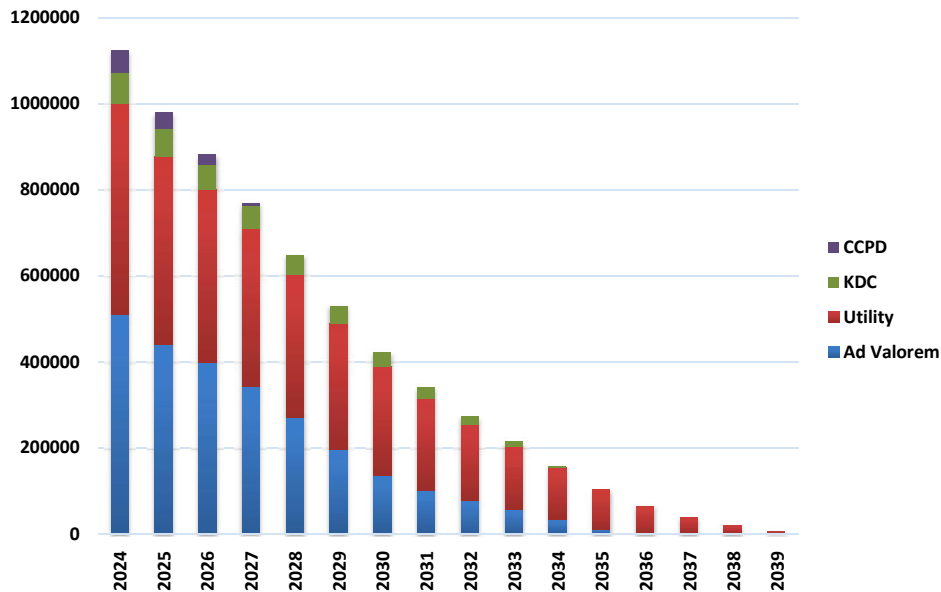
| Year                      | 2012<br>GENERAL<br>OBLIGATION | 2012<br>CERTIFICATE<br>OF<br>OBLIGATION | 2012A<br>CERTIFICATE<br>OF<br>OBLIGATION   | 2015<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2015<br>CERTIFICATE<br>OF<br>OBLIGATION  | 2016<br>TWDB SWIFT                   |
|---------------------------|-------------------------------|---|--|--|--|--------------------------------------|
| Standards & Poors Rating: | AA                            | N/A                                     | AA   | AAA  | AAA                                      | N/A                                  |
| Moodys Rating:            | Aa2                           | N/A                                     | Aa2  | Aa1  | Aa1                                      | N/A                                  |
| Purpose:                  | Debt Refunding/ Retirement    | Wastewater Improvements - TWDB Bonds    | Police Holding Facility, Animal Shelter, and Related Police Station Improvements | Debt Refunding/ Retirement                 | Rec Center Expansion / Park Improvements | Water Line Replacements - TWDB Bonds |
| 2024                      | \$ 32,875                     | \$ 69,625                               | \$ 53,075  | \$ 21,750                                  | \$ 69,794                                | \$ 30,668                            |
| 2025                      | -                             | 63,648                                  | 38,600   | 13,200                                     | 64,319                                   | 27,872                               |
| 2026                      | -                             | 57,088                                  | 23,750   | 4,425                                      | 58,619                                   | 24,832                               |
| 2027                      | -                             | 50,055                                  | 8,125  | -  | 52,694                                   | 21,450                               |
| 2028                      | -                             | 42,451                                  | -  | -  | 46,619                                   | 17,675                               |
| 2029                      | -                             | 34,115                                  | -  | -  | 40,319                                   | 13,307                               |
| 2030                      | -                             | 25,103                                  | -  | -  | 33,719                                   | 8,274                                |
| 2031                      | -                             | 15,495                                  | -  | -  | 26,819                                   | 2,817                                |
| 2032                      | -                             | 5,273                                   | -  | -  | 19,694                                   | -                                    |
| 2033                      | -                             | -                                       | -  | -  | 12,188                                   | -                                    |
| 2034                      | -                             | -                                       | -  | -  | 4,141                                    | -                                    |
| 2035                      | -                             | -                                       | -  | -  | -  | -                                    |
| 2036                      | -                             | -                                       | -  | -  | -  | -                                    |
| 2037                      | -                             | -                                       | -  | -  | -  | -                                    |
| 2038                      | -                             | -                                       | -  | -  | -  | -                                    |
| 2039                      | -                             | -                                       | -  | -  | -  | -                                    |
| 2040                      | -                             | -                                       | -  | -  | -  | -                                    |
| <b>Total</b>              | <b>\$ 32,875</b>              | <b>\$ 362,851</b>                       | <b>\$ 123,550</b>  | <b>\$ 39,375</b>                           | <b>\$ 428,922</b>                        | <b>\$ 146,893</b>                    |



## COMBINED OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

| Year                       | 2017<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2017<br>CERTIFICATE OF<br>OBLIGATION  | 2019<br>CERTIFICATE<br>OF<br>OBLIGATION             | 2020<br>GENERAL<br>OBLIGATION<br>REF & IMP | 2020<br>TWDB SWIFT                         | TOTAL ALL<br>BONDS  |
|----------------------------|--|---|---|--|--|---------------------|
| Standards & Pooers Rating: | AAA  | AAA   | AAA   | AAA  | N/A  |                     |
| Moodys Rating:             | Aa1  | Aa1   | AAA   | AAA  | N/A  |                     |
| Purpose:                   | Debt Refunding/<br>Retirement              | Fire Station<br>Improvements,<br>Road<br>Improvements, New<br>Pump Station, &<br>Water Line<br>Improvements | New Pump<br>Station & Water<br>Line<br>Improvements | Senior Activity<br>Center &<br>Refunding   | Water Line<br>Replacements -<br>TWDB Bonds |                     |
| 2024                       | \$ 161,875                                 | \$ 139,950  | \$ 172,300  | \$ 348,350                                 | \$ 24,380                                  | \$ 1,124,641        |
| 2025                       | 140,350                                    | 122,550   | 164,775   | 321,100                                    | 23,823                                     | 980,236             |
| 2026                       | 114,300                                    | 116,400   | 155,550   | 304,850                                    | 23,081                                     | 882,895             |
| 2027                       | 83,300                                     | 110,025   | 146,100   | 275,475                                    | 22,061                                     | 769,285             |
| 2028                       | 50,900                                     | 102,400   | 136,350   | 232,100                                    | 20,776                                     | 649,271             |
| 2029                       | 17,200                                     | 93,400  | 126,300   | 186,350                                    | 19,237                                     | 530,227             |
| 2030                       | -  | 84,000  | 115,950   | 138,100                                    | 17,469                                     | 422,613             |
| 2031                       | -  | 74,200  | 105,225   | 100,975                                    | 15,286                                     | 340,817             |
| 2032                       | -  | 64,000  | 94,125  | 78,200                                     | 12,550                                     | 273,841             |
| 2033                       | -  | 53,400  | 82,725  | 57,000                                     | 9,343                                      | 214,655             |
| 2034                       | -  | 42,400  | 71,025  | 34,900                                     | 5,782                                      | 158,248             |
| 2035                       | -  | 30,900  | 58,950  | 11,800                                     | 1,972                                      | 103,622             |
| 2036                       | -  | 18,900  | 46,500  | -  | -  | 65,400              |
| 2037                       | -  | 6,400   | 33,675  | -  | -  | 40,075              |
| 2038                       | -  | -   | 20,475  | -  | -  | 20,475              |
| 2039                       | -  | -   | 6,900   | -  | -  | 6,900               |
| 2040                       | -  | -   | -   | -  | -  | -                   |
| <b>Total</b>               | <b>\$ 567,925</b>                          | <b>\$ 1,058,925</b>   | <b>\$ 1,536,925</b>                                 | <b>\$ 2,089,200</b>                        | <b>\$ 195,759</b>                          | <b>\$ 6,583,200</b> |

### COMBINED INTEREST OBLIGATIONS BY FUNDING SOURCE





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## **INTERNAL SERVICE FUNDS**

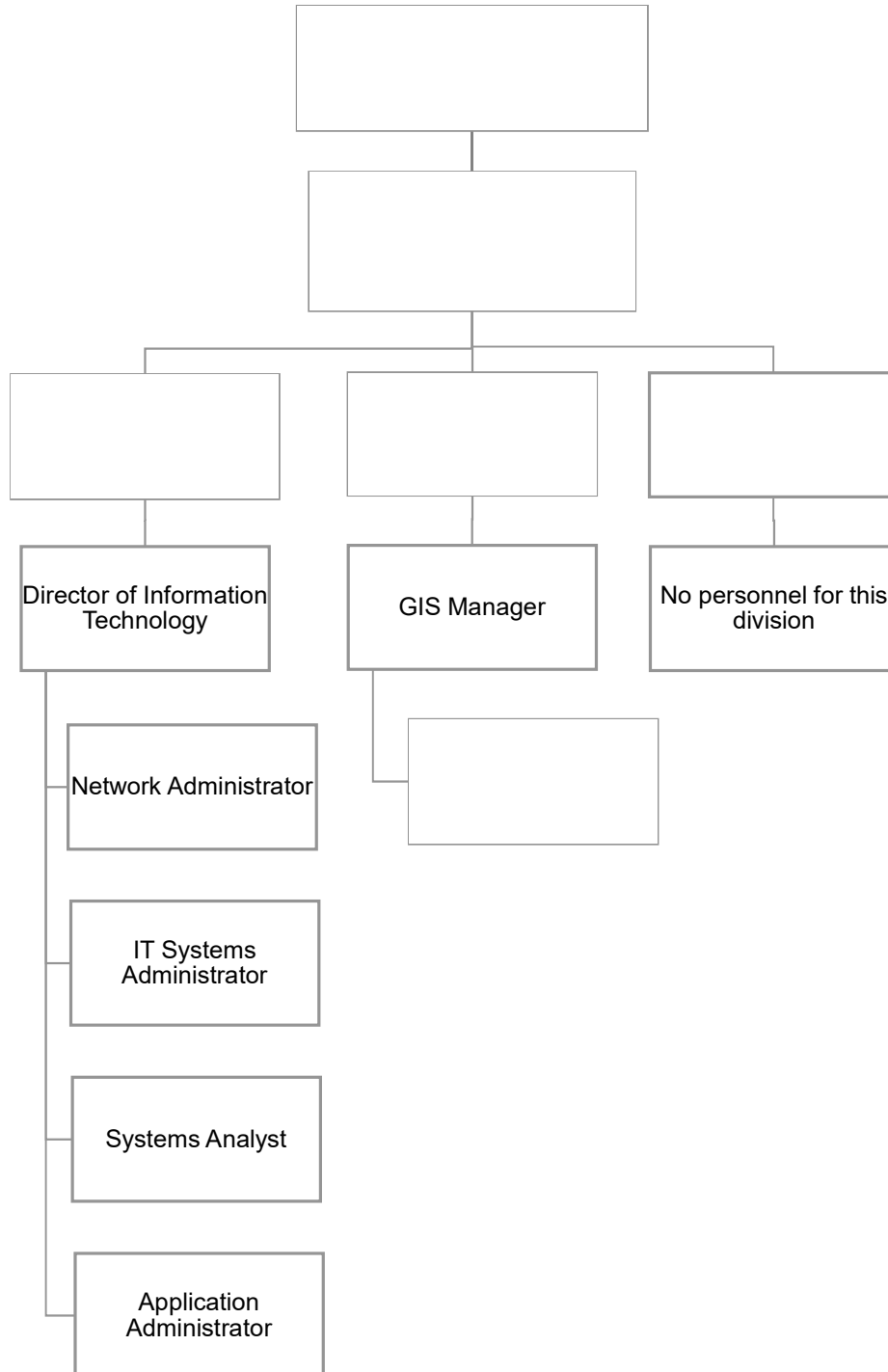
Internal Service Funds are proprietary funds that support internal operations. For the City of Keller, the funds considered to be Internal Service Funds are the Information Technology Fund, the Self Insurance Fund, the Fleet Replacement Fund, and the Facility Capital Replacement Fund. The Internal Service Funds section includes revenue summary information, expenditure summary information, and departmental detail information.

*City of* **KELLER**



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# INFORMATION TECHNOLOGY FUND



# INFORMATION TECHNOLOGY FUND

**FUND DESCRIPTION:**

The Information Technology Fund, created by the City in FY 2000-01, accounts for city-wide information services/information technology operations, including Public Library support, Internet services and Audio Visual services. Funding for the Information Technology Fund is provided by user fees and transfers from various operating funds, interest revenue, and sale of assets. Expenditures provide for information technology support personnel and goods and services to be utilized on a city-wide basis.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24</b>         | <b>Budget</b>        |
|------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------|----------------------|
|                              |                              |                              |                                | <b>Adopted<br/>Budget</b> | <b>Variance (\$)</b> |
| Office Equip Lease Rev-F 100 | \$ 1,831,808                 | \$ 2,151,328                 | \$ 2,151,328                   | \$ 2,084,454              | \$ (66,874)          |
| Office Equip Lease Rev-F 118 | 9,600                        | 9,600                        | 9,600                          | 9,600                     | -                    |
| Office Equip Lease Rev-F 200 | 442,698                      | 450,317                      | 450,317                        | 466,190                   | 15,873               |
| Office Equip Lease Rev-F 400 | 21,088                       | 22,262                       | 22,262                         | 25,510                    | 3,248                |
| Office Equip Lease Rev-F 125 | 76,678                       | 82,145                       | 82,145                         | 86,340                    | 4,195                |
| Miscellaneous Revenue        | -                            | -                            | -                              | -                         | -                    |
| Auction Proceeds             | 28,683                       | -                            | -                              | -                         | -                    |
| Interest Revenue-Investments | 11,588                       | 8,092                        | 8,092                          | 8,092                     | -                    |
| <b>TOTAL</b>                 | <b>\$ 2,442,016</b>          | <b>\$ 2,723,744</b>          | <b>\$ 2,723,744</b>            | <b>\$ 2,680,186</b>       | <b>\$ (43,558)</b>   |

## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24</b>         | <b>Budget</b>        |
|----------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------|----------------------|
|                                  |                              |                              |                                | <b>Adopted<br/>Budget</b> | <b>Variance (\$)</b> |
| Administration                   | \$ 1,648,174                 | \$ 2,489,926                 | \$ 2,158,367                   | \$ 2,463,520              | \$ (26,406)          |
| Geographic Information Services  | 258,780                      | 285,170                      | 284,896                        | 320,534                   | 35,364               |
| Computer Services                | 85,697                       | 331,750                      | 211,750                        | 335,350                   | 3,600                |
| <b>TOTAL</b>                     | <b>\$ 1,992,650</b>          | <b>\$ 3,106,846</b>          | <b>\$ 2,655,013</b>            | <b>\$ 3,119,404</b>       | <b>\$ 12,558</b>     |

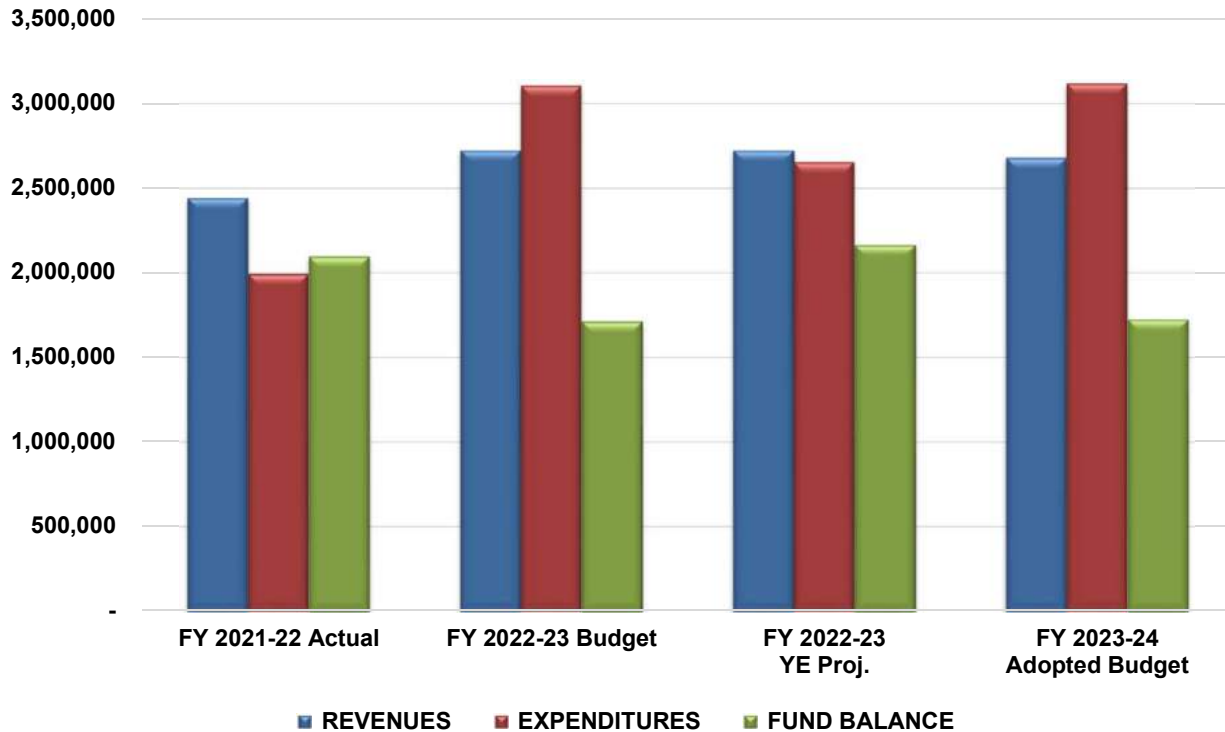
**EXPENDITURES BY CATEGORY:**

|                          |                     |                     |                     |                     |                  |
|--------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| Personnel services       | \$ 885,020          | \$ 911,968          | \$ 913,383          | \$ 948,289          | \$ 36,321        |
| Operations & maintenance | 782,031             | 1,628,812           | 1,238,342           | 1,740,207           | 111,395          |
| Services & other         | 325,599             | 446,066             | 383,288             | 430,908             | (15,158)         |
| Capital outlay           | -                   | 120,000             | 120,000             | -                   | (120,000)        |
| <b>TOTAL</b>             | <b>\$ 1,992,650</b> | <b>\$ 3,106,846</b> | <b>\$ 2,655,013</b> | <b>\$ 3,119,404</b> | <b>\$ 12,558</b> |

## INFORMATION TECHNOLOGY FUND FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 2,442,016         | \$ 2,723,744         | \$ 2,723,744           | \$ 2,680,186                    | \$ (43,558)             |
| EXPENDITURES        | 1,992,650            | 3,106,846            | 2,655,013              | 3,119,404                       | 12,558                  |
| VARIANCE            | 449,366              | (383,102)            | 68,731                 | (439,218)                       | (56,116)                |
| <b>FUND BALANCE</b> | <b>\$ 2,096,131</b>  | <b>\$ 1,713,029</b>  | <b>\$ 2,164,862</b>    | <b>\$ 1,725,644</b>             | <b>\$ 12,615</b>        |

### Information Services Summary



### PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <i>BY DIVISION</i>              | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| Administration                  | 5.00                 | 5.00                 | 5.00                   | 5.00                            | -                       |
| Geographic Information Services | 2.00                 | 2.00                 | 2.00                   | 2.00                            | -                       |
| Computer Services               | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>                    | <b>7.00</b>          | <b>7.00</b>          | <b>7.00</b>            | <b>7.00</b>                     | <b>-</b>                |

# INFORMATION TECHNOLOGY FUND

## ***DEPARTMENT DESCRIPTION:***

The Information Technology department accounts for city-wide information services/information technology operations, including Internet and Audio/Visual services and includes the IT Administration and GIS divisions.

## ***DEPARTMENT GOALS:***

1. Provide timely and efficient technical support services to all departments.
2. Ensure that all City software is properly licensed and documented.
3. Provide project management to all technology related projects within the City.
4. Maintain the City's communication infrastructure to ensure reliable voice and data service to all City facilities.
5. Maintain a document imaging system to reduce physical file storage requirements and improve access to critical information.
6. Assist the Administration department to continually review communication tools and advancements in technology and respond to the needs of our citizens by fostering open, responsive, and accessible communications.
7. Promote GIS technologies to help with analysis and decision making.
8. Provide users with easily accessible information in a common format.
9. Cost effective and sustainable use of GIS technology.
10. Integration of GIS with other core business processes.

## ***DEPARTMENT OBJECTIVES:***

1. Increase productivity and decrease cost of providing city services through the implementation and support of technology based services.
2. Maintain the Keller Technology Plan (KTP) as a prioritization and management tool for information technology (IT) projects throughout the entire organization.
3. Maintain the City's network/data center to reduce cost, eliminate duplication, and improve performance of information technology services.
4. Maintain comprehensive backups for all City servers, including offsite storage of all backup media.
5. Maintain the City's cable television channel to provide quality programming that informs and educates Keller citizens about city-related news.
6. Manage a centralized GIS database management system to ensure data integrity, accuracy and reliability of citywide infrastructure.
7. Implement web technologies to provide end users with readily available data and tools.
8. Increase productivity and work efficiency by providing effective GIS solutions to streamline City processes in and between departments.
9. Standardized methodologies and techniques in GIS for a successful integration with other products.
10. Extending GIS services to increase citizen engagements, by providing easy to use platform that enables the city to communicate more effectively with the communities.
11. Regional coordination initiatives to produce cost savings, public safety benefits from large data acquisitions.

# INFORMATION TECHNOLOGY FUND

**SERVICE LEVEL ANALYSIS:**

| <b>SERVICES PROVIDED</b>  | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> |
|---|------------------------------|------------------------------|--------------------------------|--|
| Physical application/file/storage servers supported/maintained      | 22                           | 24                           | 20                             | 18                                       |
| Desktop/laptop computers supported/maintained                       | 302                          | 315                          | 294                            | 290                                      |
| Public Safety mobile data computers (MDC) maintained                | 31                           | 31                           | 31                             | 33                                       |
| Printers Supported/maintained                                       | 53                           | 53                           | 54                             | 54                                       |
| Telephone handsets supported/maintained                             | 318                          | 350                          | 314                            | 314                                      |
| Network equipment supported/maintained                              | 116                          | 115                          | 120                            | 130                                      |
| Multi-function copy machines supported                              | 16                           | 16                           | 16                             | 16                                       |
| Tablet computers supported  | 72                           | 74                           | 70                             | 70                                       |
| Video security cameras supported/maintained                         | 222                          | 225                          | 227                            | 231                                      |
| Web GIS Users   | 125                          | 130                          | 125                            | 175                                      |
| Advanced GIS Users performing Analysis and developing detailed maps | 15                           | 20                           | 15                             | 15                                       |
| Lucity Mobile Users   | 15                           | 25                           | 23                             | 25                                       |
| Lucity Desktop Users  | 8                            | 8                            | 6                              | 4  |
| GIS Layers  | 250                          | 325                          | 100                            | 425                                      |
| GIS Web Services  | 400                          | 450                          | 475                            | 500                                      |
| Public Safety GIS Layers & Map Services                             | 20                           | 25                           | 25                             | 25                                       |
| Westlake Fire Dept GIS Layers & Map Services                        | 10                           | 10                           | 10                             | 10                                       |
| Roanoke Fire Dept GIS Layers & Map                                  | 5                            | 5                            | 5                              | 0  |

# INFORMATION TECHNOLOGY FUND ADMINISTRATION DIVISION (119-18-181)

***DIVISION DESCRIPTION:***

The Information Technology division is responsible for all information technology needs within the City of Keller. Responsibilities include networking, network security, desktop computer support, desktop applications, printer maintenance, departmental software application support, email, IP Telephony, security video camera support, cable television production, cable television programming, audio visual support, public library patron/staff support, general citywide communication, and the procurement of all hardware and software. Activities also include the establishment and implementation of appropriate policies and procedures related to information technology. Information Technology provides technical support to the Northeast Tarrant Communications Center (NETCOM) that provides dispatch, animal control, and jail services to regional partners.

## EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>     | <b>Budget</b>        |
|---|---------------------|---------------------|---------------------|-----------------------|----------------------|
|   | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services                      | \$ 686,869          | \$ 706,248          | \$ 705,237          | \$ 736,935            | \$ 30,687            |
| Operations & maintenance                | 654,052             | 1,367,812           | 1,097,342           | 1,325,877             | (41,935)             |
| Services & other                        | 307,253             | 415,866             | 355,788             | 400,708               | (15,158)             |
| Capital outlay                          | -                   | -                   | -                   | -                     | -                    |
| <b>TOTAL</b>                            | <b>\$ 1,648,174</b> | <b>\$ 2,489,926</b> | <b>\$ 2,158,367</b> | <b>\$ 2,463,520</b>   | <b>\$ (26,406)</b>   |

## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b>   | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|------------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                                    | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Director of Information Technology | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Network Administrator              | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| IT Systems Administrator           | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| Application Administrator          | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| System Analyst                     | 1.00              | 1.00              | 1.00              | 1.00                  | -                    |
| <b>TOTAL</b>                       | <b>5.00</b>       | <b>5.00</b>       | <b>5.00</b>       | <b>5.00</b>           | <b>-</b>             |

# INFORMATION TECHNOLOGY FUND

## GEOGRAPHIC INFORMATION SERVICES DIVISION

### (119-18-183)

***DIVISION DESCRIPTION:***

The Geographic Information Systems (GIS) division is under the general direction of Information Technology Director. GIS provides a common unified vision and establish a mutual framework for city departments to efficiently and effectively use GIS technology. GIS provides geographic information and geographic data management services to all City departments. The City's GIS operates to help analyze City infrastructure and assist citizens and employees in making informed decisions regarding existing conditions and future needs. The GIS division supports Property Assessment, Public Safety, Economic Development, Permitting, Capital Improvements, Environment, Transportation, Public Works Asset Management, and many other issues related to City government. Specific services include system integration strategies, software and data needs analysis, software support, data analysis, data conversion, map production, interactive map web pages, and spatial database management.

### EXPENDITURE SUMMARY

| <b><i>EXPENDITURES BY CATEGORY:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|---|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services                      | \$ 198,151                   | \$ 205,720                   | \$ 208,146                     | \$ 211,354                               | \$ 5,634                        |
| Operations & maintenance                | 42,283                       | 49,250                       | 49,250                         | 78,980                                   | 29,730                          |
| Services & other                        | 18,346                       | 30,200                       | 27,500                         | 30,200                                   | -                               |
| Capital outlay                          | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                            | <b>\$ 258,780</b>            | <b>\$ 285,170</b>            | <b>\$ 284,896</b>              | <b>\$ 320,534</b>                        | <b>\$ 35,364</b>                |

### PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b><i>BY POSITION TITLE:</i></b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| GIS Manager                      | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| GIS Technician                   | 1.00                         | 1.00                         | 1.00                           | 1.00                                     | -                               |
| <b>TOTAL</b>                     | <b>2.00</b>                  | <b>2.00</b>                  | <b>2.00</b>                    | <b>2.00</b>                              | <b>-</b>                        |

**INFORMATION TECHNOLOGY FUND  
COMPUTER SERVICES DIVISION (119-18-186)**

**EXPENDITURE SUMMARY**

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance         | 85,697                       | 211,750                      | 91,750                         | 335,350                                  | 123,600                         |
| Services & other                 | -                            | -                            | -                              | -  | -                               |
| Capital outlay                   | -                            | 120,000                      | 120,000                        | -  | (120,000)                       |
| <b>TOTAL</b>                     | <b>\$ 85,697</b>             | <b>\$ 331,750</b>            | <b>\$ 211,750</b>              | <b>\$ 335,350</b>                        | <b>\$ 3,600</b>                 |

**PERSONNEL SUMMARY**

(Full-Time Equivalent Positions - Includes Vacant Positions)

| <b>BY POSITION TITLE:</b>  | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| No personnel for this fund | -                            | -                            | -                              | -  | -                               |
| <b>TOTAL</b>               | <b>-</b>                     | <b>-</b>                     | <b>-</b>                       | <b>-</b>                                 | <b>-</b>                        |

# SELF INSURANCE FUND

**FUND DESCRIPTION:**

The Self Insurance Fund is an internal service fund that uses interfund transfers to pay for premiums for city employees and expenditures are used for claims and claims administration.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>     | <b>Budget</b>        |
|------------------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
|                              | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Insurance Premiums           | \$ 4,304,951        | \$ 5,302,011        | \$ 4,266,094        | \$ 4,656,086          | \$ (645,925)         |
| Miscellaneous Revenue        | -                   | -                   | -                   | -                     | -                    |
| Withholdings From Employees  | -                   | -                   | -                   | -                     | -                    |
| Interest Revenue-Investments | 51,260              | 13,500              | 140,000             | 51,500                | 38,000               |
| Transfer From General Fund   | -                   | -                   | -                   | -                     | -                    |
| Transfer From W&S Fund       | -                   | -                   | -                   | -                     | -                    |
| <b>TOTAL</b>                 | <b>\$ 4,356,212</b> | <b>\$ 5,315,511</b> | <b>\$ 4,406,094</b> | <b>\$ 4,707,586</b>   | <b>\$ (607,925)</b>  |

## EXPENDITURE SUMMARY

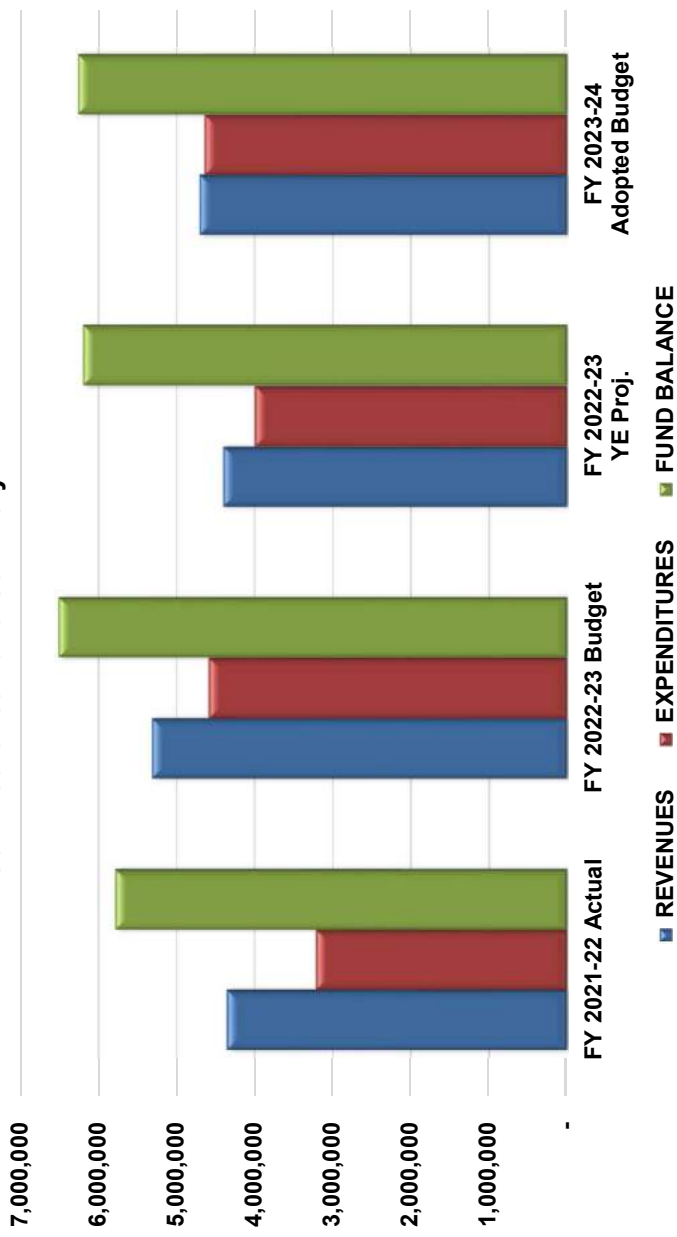
| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b>   | <b>FY 2022-23</b>   | <b>FY 2023-24</b>     | <b>Budget</b>        |
|----------------------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
|                                  | <b>Actual</b>       | <b>Budget</b>       | <b>YE Proj.</b>     | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services               | \$ -                | \$ -                | \$ -                | \$ -                  | \$ -                 |
| Operations & maintenance         | -                   | -                   | -                   | -                     | -                    |
| Services & other                 | 3,217,626           | 4,587,645           | 3,996,986           | 4,640,578             | 52,933               |
| Capital Outlay                   | -                   | -                   | -                   | -                     | -                    |
| <b>TOTAL</b>                     | <b>\$ 3,217,626</b> | <b>\$ 4,587,645</b> | <b>\$ 3,996,986</b> | <b>\$ 4,640,578</b>   | <b>\$ 52,933</b>     |

# SELF INSURANCE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 4,356,212         | \$ 5,315,511         | \$ 4,406,094           | \$ 4,707,586                    | \$ (607,925)            |
| EXPENDITURES        | 3,217,626            | 4,587,645            | 3,996,986              | 4,640,578                       | 52,933                  |
| VARIANCE            | 1,138,586            | 727,866              | 409,108                | 67,008                          | (660,858)               |
| <b>FUND BALANCE</b> | <b>\$ 5,785,911</b>  | <b>\$ 6,513,777</b>  | <b>\$ 6,195,019</b>    | <b>\$ 6,262,027</b>             | <b>\$ (251,750)</b>     |

## Self Insurance Fund Summary



## PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

| BY POSITION TITLE:         | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this fund | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

# FLEET REPLACEMENT FUND

**FUND DESCRIPTION:**

The Fleet Replacement Fund is an internal service fund funded thru transfers from other funds, interest revenue, and sale of assets. Expenditures provide for the acquisition and/or replacement of vehicles and equipment with the exception of Police vehicles and equipment which are funded and expensed thru the KCCPD. The annual transfers are determined by dividing the anticipated future replacement costs by anticipated life for each vehicle and piece of equipment a department has. The fund stabilizes other operating funds spending by allowing for annual payment for replacements rather one-time increase at the time of replacement.

## REVENUE SUMMARY

| <b>REVENUES</b>                | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|--------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Vehicle/Equip Lease Rev-F 100  | \$ 893,615                   | \$ 794,560                   | \$ 794,560                     | \$ 1,146,763                             | \$ 352,203                      |
| Vehicle/Equip Lease Rev-F 119  | 4,313                        | 4,313                        | 4,313                          | 4,313                                    | -                               |
| Vehicle/Equip Lease Rev-F 200  | 418,240                      | 401,706                      | 401,706                        | 599,611                                  | 197,905                         |
| Vehicle/Equip Lease Rev-F 125  | 5,561                        | 7,840                        | 7,840                          | 8,280                                    | 440                             |
| Vehicle/Equip Lease Rev-F 400  | 88,999                       | 91,842                       | 91,842                         | 91,842                                   | -                               |
| Reimb-Insurance Proceeds       | -                            | -                            | -                              | -  | -                               |
| Miscellaneous Revenue          | -                            | -                            | -                              | -  | -                               |
| Auction Proceeds               | 13,450                       | -                            | -                              | -  | -                               |
| Gain/Loss On Disp Of Assets    | 86,881                       | -                            | -                              | -  | -                               |
| Interest Revenue-Investments   | 24,042                       | 7,272                        | 122,438                        | 44,377                                   | 37,105                          |
| Incr/Decr In Fair Value Of Inv | -                            | -                            | -                              | -  | -                               |
| Use Of Fund Balance            | 534,570                      | -                            | -                              | -  | -                               |
| <b>TOTAL</b>                   | <b>\$ 2,069,671</b>          | <b>\$ 1,307,533</b>          | <b>\$ 1,422,699</b>            | <b>\$ 1,895,186</b>                      | <b>\$ 587,653</b>               |

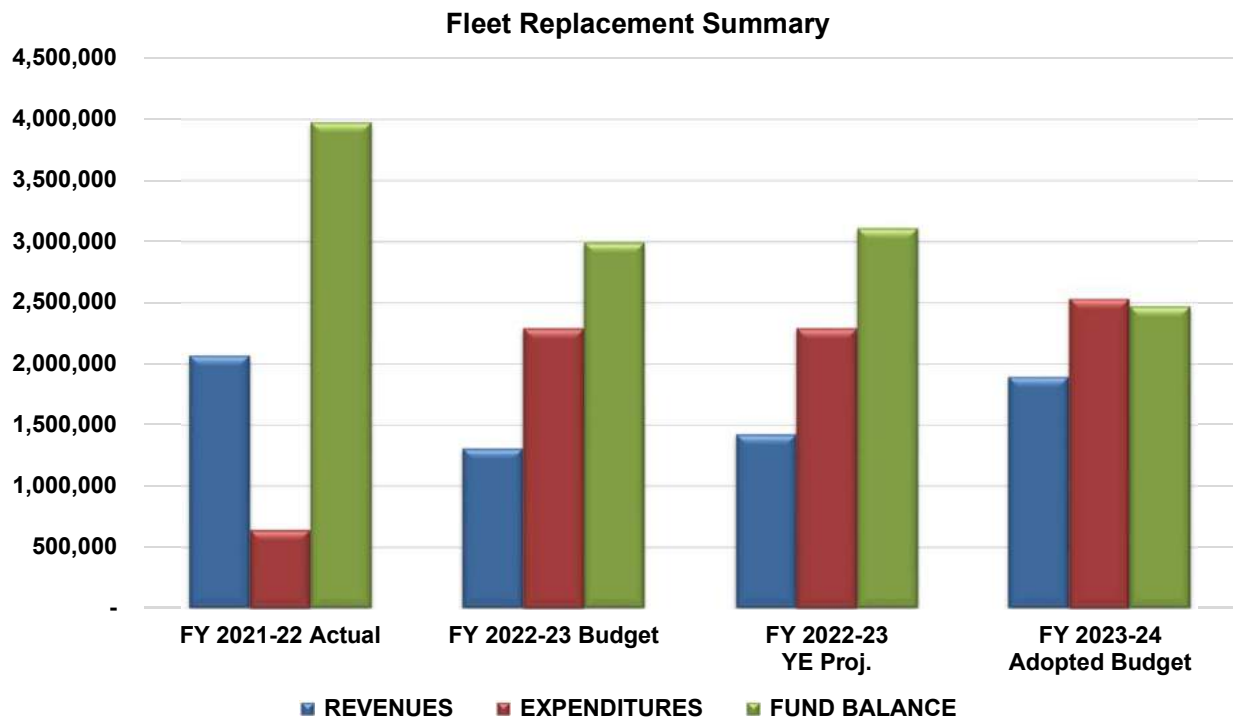
## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|----------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Personnel services               | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Operations & maintenance         | 54,947                       | 146,829                      | 146,829                        | 51,287                                   | (95,542)                        |
| Services & other                 | -                            | -                            | -                              | -  | -                               |
| Capital outlay                   | 588,956                      | 2,144,921                    | 2,144,921                      | 2,484,174                                | 339,253                         |
| <b>TOTAL</b>                     | <b>\$ 643,903</b>            | <b>\$ 2,291,750</b>          | <b>\$ 2,291,750</b>            | <b>\$ 2,535,461</b>                      | <b>\$ 243,711</b>               |

# FLEET REPLACEMENT FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 2,069,671         | \$ 1,307,533         | \$ 1,422,699           | \$ 1,895,186                    | \$ 587,653              |
| EXPENDITURES        | 643,903              | 2,291,750            | 2,291,750              | 2,535,461                       | 243,711                 |
| VARIANCE            | 1,425,768            | (984,217)            | (869,051)              | (640,275)                       | 343,942                 |
| <b>FUND BALANCE</b> | <b>\$ 3,978,007</b>  | <b>\$ 2,993,790</b>  | <b>\$ 3,108,956</b>    | <b>\$ 2,468,681</b>             | <b>\$ (525,109)</b>     |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

|                            | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| <b>BY POSITION TITLE:</b>  |                      |                      |                        |                                 |                         |
| No personnel for this fund | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

# FACILITY CAPITAL REPLACEMENT FUND

**FUND DESCRIPTION:**

The Facility Capital Replacement Fund is an internal service fund funded thru transfers from other funds, interest revenue, and sale of assets. Expenditures provide for the repair and/or replacement of capital items at various city facilities such as roofs, air conditioners, and generators. The annual transfers are determined by dividing the anticipated future repair or replacement costs by anticipated life for each capital item. The fund stabilizes other operating funds spending by allowing for an annual payment for repair or replacement rather than a one-time increase at the time of repair or replacement. The fund is anticipated to cover all city facilities except the Police department which funds repair and replacements thru the KCCPD and the Pointe which funds repairs and replacements thru membership fees.

## REVENUE SUMMARY

| <b>REVENUES</b>              | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|------------------------------|-------------------|-------------------|-------------------|-----------------------|----------------------|
|                              | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Transfer From General Fund   | \$ 243,067        | \$ 243,067        | \$ 243,067        | \$ 243,067            | \$ -                 |
| Reimb-Insurance Proceeds     | -                 | -                 | -                 | -                     | -                    |
| Miscellaneous Revenue        | -                 | -                 | -                 | -                     | -                    |
| Interest Revenue-Investments | 20,030            | 7,376             | 42,163            | 20,420                | 13,044               |
| <b>TOTAL</b>                 | <b>\$ 263,097</b> | <b>\$ 250,443</b> | <b>\$ 285,230</b> | <b>\$ 263,487</b>     | <b>\$ 13,044</b>     |

## EXPENDITURE SUMMARY

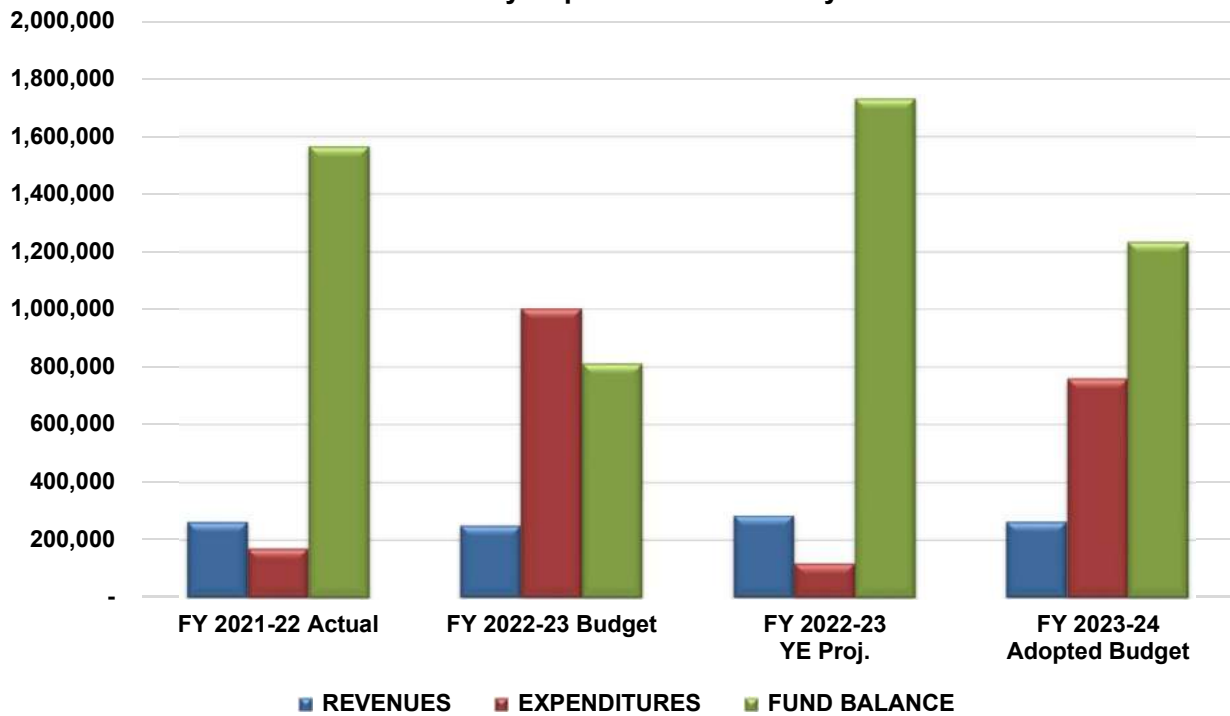
| <b>EXPENDITURES BY CATEGORY:</b> | <b>FY 2021-22</b> | <b>FY 2022-23</b>   | <b>FY 2022-23</b> | <b>FY 2023-24</b>     | <b>Budget</b>        |
|----------------------------------|-------------------|---------------------|-------------------|-----------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>       | <b>YE Proj.</b>   | <b>Adopted Budget</b> | <b>Variance (\$)</b> |
| Personnel services               | \$ -              | \$ -                | \$ -              | \$ -                  | \$ -                 |
| Operations & maintenance         | 162,478           | 12,500              | 12,500            | -                     | (12,500)             |
| Services & other                 | -                 | -                   | -                 | -                     | -                    |
| Capital outlay                   | 9,000             | 991,200             | 107,100           | 760,553               | (230,647)            |
| <b>TOTAL</b>                     | <b>\$ 171,478</b> | <b>\$ 1,003,700</b> | <b>\$ 119,600</b> | <b>\$ 760,553</b>     | <b>\$ (243,147)</b>  |

# FACILITY CAPITAL REPLACEMENT FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 263,097           | \$ 250,443           | \$ 285,230             | \$ 263,487                      | \$ 13,044               |
| EXPENDITURES        | 171,478              | 1,003,700            | 119,600                | 760,553                         | (243,147)               |
| VARIANCE            | 91,619               | (753,257)            | 165,630                | (497,066)                       | 256,191                 |
| <b>FUND BALANCE</b> | <b>\$ 1,566,156</b>  | <b>\$ 812,899</b>    | <b>\$ 1,731,786</b>    | <b>\$ 1,234,720</b>             | <b>\$ 421,821</b>       |

### Facility Replacement Summary



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <i>BY POSITION TITLE:</i>  | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this fund | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>               | -                    | -                    | -                      | -                               | -                       |

## **CIP BUDGET**

The Capital Improvement Project (CIP) Budget describes the large, multi-year projects which provide new or improved City infrastructure. The City has five CIP funds related to Street projects, Park and Recreation projects, Facilities projects, Utility projects for water and wastewater improvements, and Drainage projects. As part of the budget process, the City updates the five-year CIP plan for each CIP fund and approves the projects for the upcoming year. The CIP section includes a summary of funding source and project type by year and the five-year CIP plan.

*City of* **KELLER**



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## CAPITAL IMPROVEMENT PROJECT FUNDS

### ***FUND DESCRIPTION:***

Capital Improvement Project (CIP) Funds are costs related to large, one-time projects which either create or improve an asset and are project-life budget based and not fiscal year budget based. Project-life budgeting means fund are appropriated until the project is completed, rather than on an annual basis as capital projects tend to cross over multiple fiscal years. The Capital Project Budgets are not included in the City's operating project budget as the funding sources are typically transfers from an operating project, therefore the revenue source and expenditure costs have already been accounted for within an operating project fund. CIP project funds typically do not include capital outlay expenditures such as vehicles and equipment purchases unless the expenditure is part of a larger project. Capital outlay expenditures are included in the departmental operating budgets and considered part of the annual operational costs.

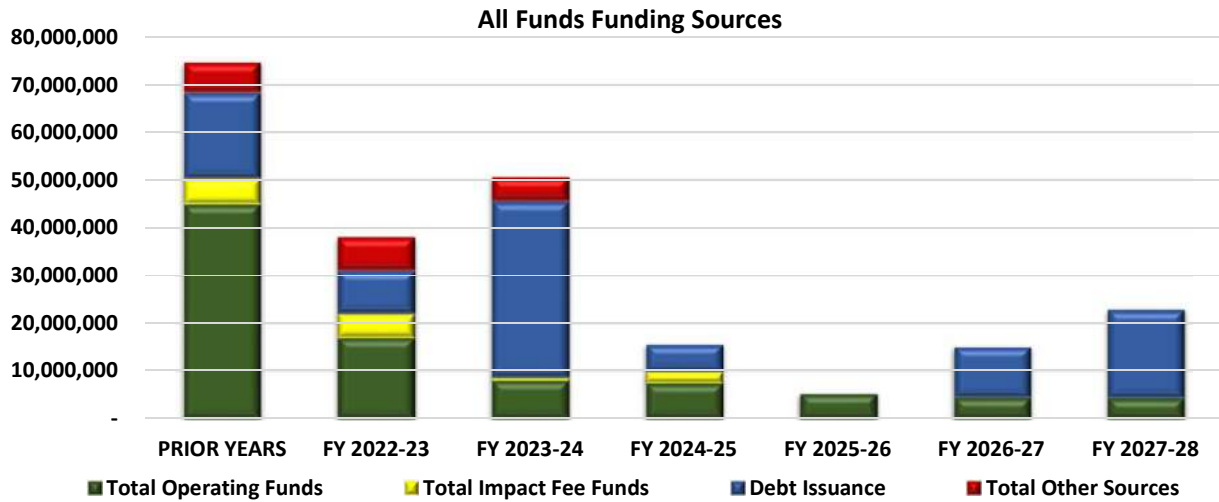
### ***FIVE YEAR CIP PROCESS:***

The City annually prepares a five-year CIP which is a financial management and planning tool to help address changes in the growth and service demands of the City services. The CIP summary includes the adopted 2015-16 through 2022-23 funding and expenditure allocations, the proposed 2023-24 funding and expenditure allocations, and the anticipated 2024-25 through 2027-28 funding and expenditure allocations which are separate annual allocations for the listed projects.

The City uses project-life budgeting meaning the total proposed project funding and expenditures allocations include the prior year allocations plus the adopted FY 2023-24 allocations. The revenues and expenditures allocations end at the close-out of the project, rather than at the end of the fiscal year. Future allocations are for planning purposes only and does not commit the City to any project or funding authorization. The future project information provided in the CIP is used as a guide for preparing future operating budgets, as well as a general planning document for capital improvements financing.

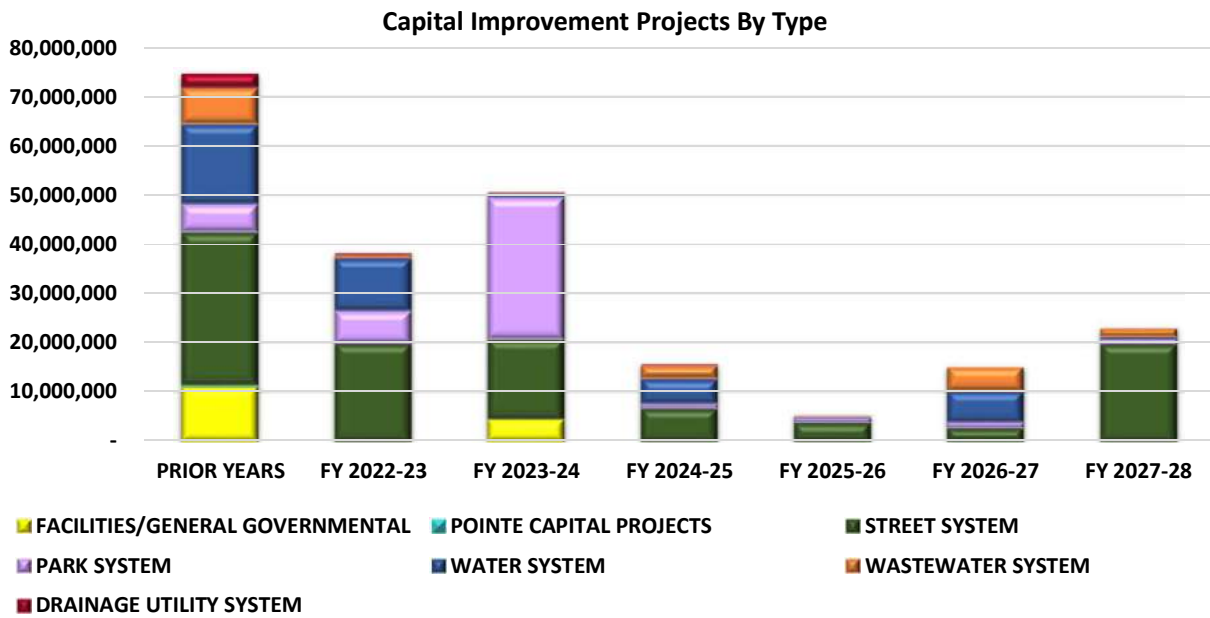
## CAPITAL IMPROVEMENT PROJECT BY FUNDING SOURCE SUMMARY

| FUNDING SOURCE                | PRIOR YEARS          | FY 2022-23           | FY 2023-24           | FY 2024-25           | FY 2025-26          | FY 2026-27           | FY 2027-28           | TOTAL ALL YEARS       |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|
| General Fund                  | 23,218,783           | 6,295,996            | 2,620,000            | 2,232,750            | 916,025             | 402,628              | 442,891              | 36,129,073            |
| Street Maintenance Fund       | 4,528,448            | 2,100,000            | 2,595,414            | 3,145,414            | 2,895,414           | 2,345,414            | 2,345,414            | 19,955,518            |
| KDC Fund                      | 5,357,690            | 5,359,982            | 1,800,000            | 930,000              | 1,005,000           | 1,120,000            | 970,000              | 16,542,672            |
| Water-Wastewater Fund         | 8,743,496            | 2,511,703            | 825,000              | 925,000              | 400,000             | 600,000              | 600,000              | 14,605,199            |
| Drainage Fund                 | 2,817,636            | 752,364              | 250,000              | 300,000              | -                   | -                    | -                    | 4,120,000             |
| Pointe Fund                   | 308,396              | -                    | -                    | -                    | -                   | -                    | -                    | 308,396               |
| <b>Total Operating Funds</b>  | <b>\$ 44,974,449</b> | <b>\$ 17,020,045</b> | <b>\$ 8,090,414</b>  | <b>\$ 7,533,164</b>  | <b>\$ 5,216,439</b> | <b>\$ 4,468,042</b>  | <b>\$ 4,358,305</b>  | <b>\$ 91,660,858</b>  |
| Roadway Impact Fees           | 1,462,500            | 5,000,000            | 512,500              | 1,350,000            | -                   | -                    | -                    | 8,325,000             |
| Water Impact Fees             | -                    | -                    | -                    | -                    | -                   | -                    | -                    | -                     |
| Wastewater Impact Fees        | 3,361,800            | -                    | -                    | 953,450              | -                   | -                    | -                    | 4,315,250             |
| Park Development Fees         | 547,656              | -                    | -                    | -                    | -                   | -                    | -                    | 547,656               |
| <b>Total Impact Fee Funds</b> | <b>\$ 5,371,956</b>  | <b>\$ 5,000,000</b>  | <b>\$ 512,500</b>    | <b>\$ 2,303,450</b>  | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 13,187,906</b>  |
| Debt Issuance                 | 17,987,159           | 9,060,000            | 37,000,000           | 5,782,450            | -                   | 10,587,900           | 18,560,600           | 98,978,109            |
| TX-DoT                        | -                    | -                    | -                    | -                    | -                   | -                    | -                    | -                     |
| Grant                         | 680,515              | 400,000              | 475,000              | -                    | -                   | -                    | -                    | 1,555,515             |
| Other                         | 5,675,000            | 6,610,530            | 4,500,000            | -                    | -                   | -                    | -                    | 16,785,530            |
| <b>Total Other Sources</b>    | <b>\$ 6,355,515</b>  | <b>\$ 7,010,530</b>  | <b>\$ 4,975,000</b>  | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 18,341,045</b>  |
| <b>TOTAL FUNDING SOURCES</b>  | <b>\$ 74,689,079</b> | <b>\$ 38,090,575</b> | <b>\$ 50,577,914</b> | <b>\$ 15,619,064</b> | <b>\$ 5,216,439</b> | <b>\$ 15,055,942</b> | <b>\$ 22,918,905</b> | <b>\$ 222,167,918</b> |



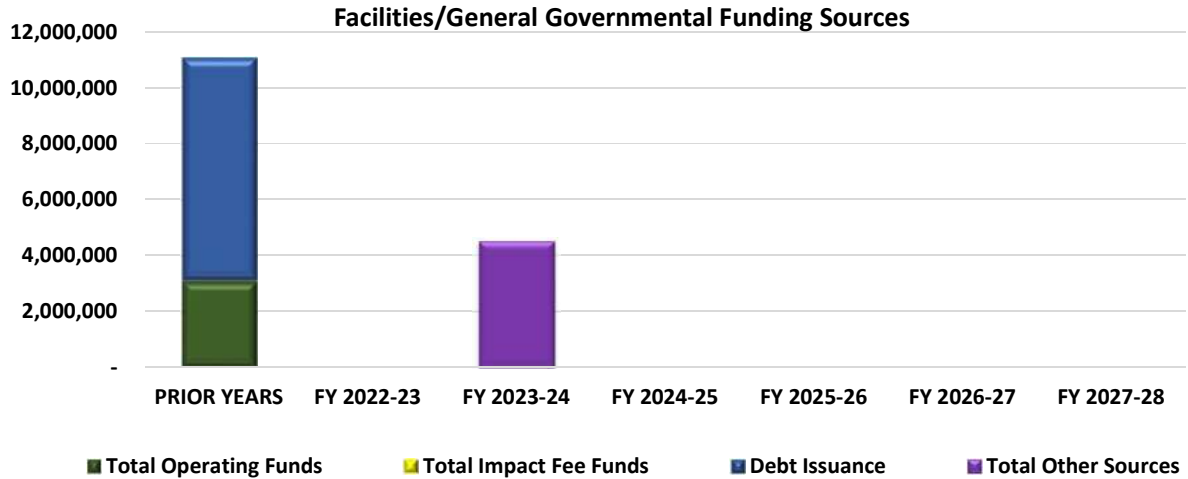
## CAPITAL IMPROVEMENT PROJECT BY TYPE SUMMARY

|                           | PRIOR YEARS          | FY 2022-23           | FY 2023-24           | FY 2024-25           | FY 2025-26          | FY 2026-27           | FY 2027-28           | TOTAL ALL YEARS       |
|---------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|
| FACILITIES/GENERAL        |                      |                      |                      |                      |                     |                      |                      |                       |
| GOVERNMENTAL              | 11,100,000           | -                    | 4,500,000            | -                    | -                   | -                    | -                    | 15,600,000            |
| POINTE CAPITAL PROJECTS   | 308,396              | -                    | -                    | -                    | -                   | -                    | -                    | 308,396               |
| STREET SYSTEM             | 31,059,045           | 19,856,403           | 16,202,914           | 6,728,164            | 3,811,439           | 2,748,042            | 19,788,305           | 100,194,312           |
| PARK SYSTEM               | 5,684,861            | 6,651,712            | 28,800,000           | 930,000              | 1,005,000           | 1,120,000            | 970,000              | 45,161,573            |
| WATER SYSTEM              | 16,182,601           | 10,644,201           | 625,000              | 5,025,000            | 200,000             | 6,300,000            | 400,000              | 39,376,802            |
| WASTEWATER SYSTEM         | 7,447,338            | 615,415              | 200,000              | 2,635,900            | 200,000             | 4,887,900            | 1,760,600            | 17,747,153            |
| DRAINAGE UTILITY SYSTEM   | 2,906,838            | 322,844              | 250,000              | 300,000              | -                   | -                    | -                    | 3,779,682             |
| <b>Total Project Type</b> | <b>\$ 74,689,079</b> | <b>\$ 38,090,575</b> | <b>\$ 50,577,914</b> | <b>\$ 15,619,064</b> | <b>\$ 5,216,439</b> | <b>\$ 15,055,942</b> | <b>\$ 22,918,905</b> | <b>\$ 222,167,918</b> |



## FACILITIES/GENERAL GOVERNMENTAL

| FUNDING SOURCE                | PRIOR YEARS          | FY 2022-23  | FY 2023-24          | FY 2024-25  | FY 2025-26  | FY 2026-27  | FY 2027-28  | TOTAL ALL YEARS      |
|-------------------------------|----------------------|-------------|---------------------|-------------|-------------|-------------|-------------|----------------------|
| General Fund                  | 3,100,000            | -           | -                   | -           | -           | -           | -           | 3,100,000            |
| Street Maintenance Fund       | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| KDC Fund                      | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| Water-Wastewater Fund         | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| Drainage Fund                 | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| Pointe Fund                   | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| <b>Total Operating Funds</b>  | <b>\$ 3,100,000</b>  | <b>\$ -</b> | <b>\$ -</b>         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,100,000</b>  |
| Roadway Impact Fees           | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| Water Impact Fees             | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| Wastewater Impact Fees        | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| Park Development Fees         | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| <b>Total Impact Fee Funds</b> | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ -</b>         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>          |
| <b>Debt Issuance</b>          | <b>\$ 8,000,000</b>  | <b>\$ -</b> | <b>\$ -</b>         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 8,000,000</b>  |
| TX-DoT                        | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| Grant                         | -                    | -           | -                   | -           | -           | -           | -           | -                    |
| Other                         | -                    | -           | 4,500,000           | -           | -           | -           | -           | 4,500,000            |
| <b>Total Other Sources</b>    | <b>\$ -</b>          | <b>\$ -</b> | <b>\$ 4,500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,500,000</b>  |
| <b>TOTAL FUNDING SOURCES</b>  | <b>\$ 11,100,000</b> | <b>\$ -</b> | <b>\$ 4,500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 15,600,000</b> |



**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**FACILITIES/GENERAL GOVERNMENTAL**

| New Senior Activity Center |  |                   |                   |                   |                   |                   |                   |                     |
|----------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Debt Issuance              | 8,000,000  |                   |                   |                   |                   |                   |                   | \$ 8,000,000        |
| General Fund               | 1,600,000  | -                 | -                 | -                 | -                 | -                 | -                 | \$ 1,600,000        |
| <b>TOTAL PROJECT</b>       | <b>\$ 9,600,000</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 9,600,000</b> |
| <b>IMPACT ON O&amp;M</b>   | The project builds a new senior activity center at Johnson Road park which was approved by the voters in November 2018. The operating impact relates to the average annual debt payment and utility costs related to increased square footage. |                   |                   |                   |                   |                   |                   |                     |
|                            | <b>\$ 695,728</b>  | <b>\$ 695,728</b> | <b>\$ 695,728</b> | <b>\$ 695,728</b> | <b>\$ 695,728</b> | <b>\$ 695,728</b> | <b>\$ 695,728</b> |                     |

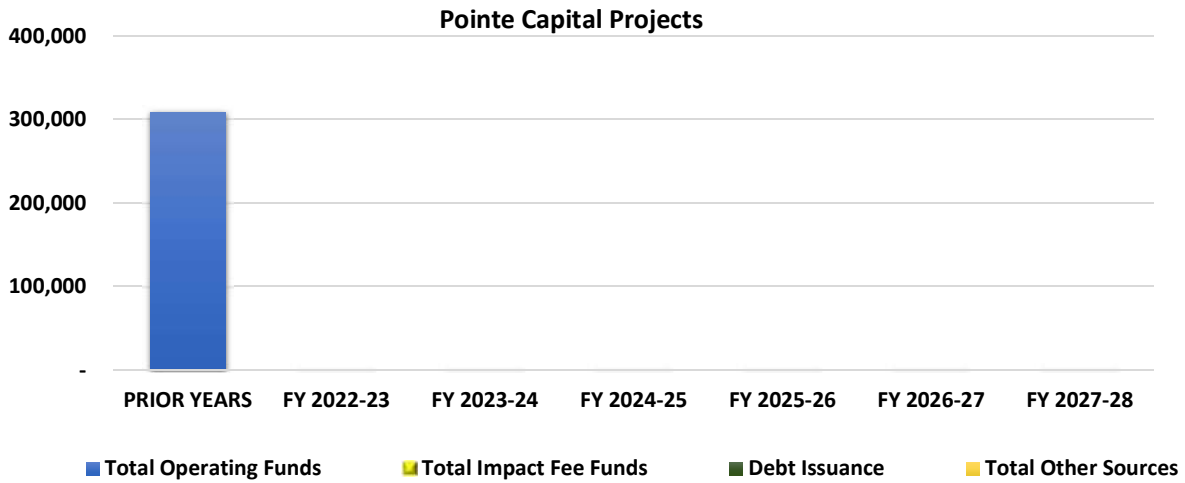
| Economic Development Incentives |   |             |             |             |             |             |             |                     |
|---------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| General Fund                    | 1,500,000   |             |             |             |             |             |             | \$ 1,500,000        |
| <b>TOTAL PROJECT</b>            | <b>\$ 1,500,000</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,500,000</b> |
| <b>IMPACT ON O&amp;M</b>        | The scope of the project has yet to be determined, however, any related operational costs should not be the responsibility of the City. |             |             |             |             |             |             |                     |

| Police Station Renovation |  |             |                     |             |             |             |             |                     |
|---------------------------|--|-------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Other                     |  |             | 4,500,000           |             |             |             |             | \$ 4,500,000        |
| <b>TOTAL PROJECT</b>      | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ 4,500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,500,000</b> |
| <b>IMPACT ON O&amp;M</b>  | The project is a renovation of an existing facility and minimal operating impact is anticipated. |             |                     |             |             |             |             |                     |

|  |                      |             |                     |             |             |             |             |                      |
|--|----------------------|-------------|---------------------|-------------|-------------|-------------|-------------|----------------------|
| <b>TOTAL FACILITIES/GENERAL GOVERNMENTAL</b> | <b>\$ 11,100,000</b> | <b>\$ -</b> | <b>\$ 4,500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 15,600,000</b> |
|--|----------------------|-------------|---------------------|-------------|-------------|-------------|-------------|----------------------|

## POINTE CAPITAL PROJECTS

| FUNDING SOURCE                | PRIOR YEARS       | FY 2022-23  | FY 2023-24  | FY 2024-25  | FY 2025-26  | FY 2026-27  | FY 2027-28  | TOTAL ALL YEARS   |
|-------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund                  | -                 | -           | -           | -           | -           | -           | -           | -                 |
| Street Maintenance Fund       | -                 | -           | -           | -           | -           | -           | -           | -                 |
| KDC Fund                      | -                 | -           | -           | -           | -           | -           | -           | -                 |
| Water-Wastewater Fund         | -                 | -           | -           | -           | -           | -           | -           | -                 |
| Drainage Fund                 | -                 | -           | -           | -           | -           | -           | -           | -                 |
| Pointe Fund                   | 308,396           | -           | -           | -           | -           | -           | -           | 308,396           |
| <b>Total Operating Funds</b>  | <b>\$ 308,396</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 308,396</b> |
| Roadway Impact Fees           | -                 | -           | -           | -           | -           | -           | -           | -                 |
| Water Impact Fees             | -                 | -           | -           | -           | -           | -           | -           | -                 |
| Wastewater Impact Fees        | -                 | -           | -           | -           | -           | -           | -           | -                 |
| Park Development Fees         | -                 | -           | -           | -           | -           | -           | -           | -                 |
| <b>Total Impact Fee Funds</b> | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>       |
| <b>Debt Issuance</b>          | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>       |
| TX-DoT                        | -                 | -           | -           | -           | -           | -           | -           | -                 |
| Grant                         | -                 | -           | -           | -           | -           | -           | -           | -                 |
| Other                         | -                 | -           | -           | -           | -           | -           | -           | -                 |
| <b>Total Other Sources</b>    | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>       |
| <b>TOTAL FUNDING SOURCES</b>  | <b>\$ 308,396</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 308,396</b> |



**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

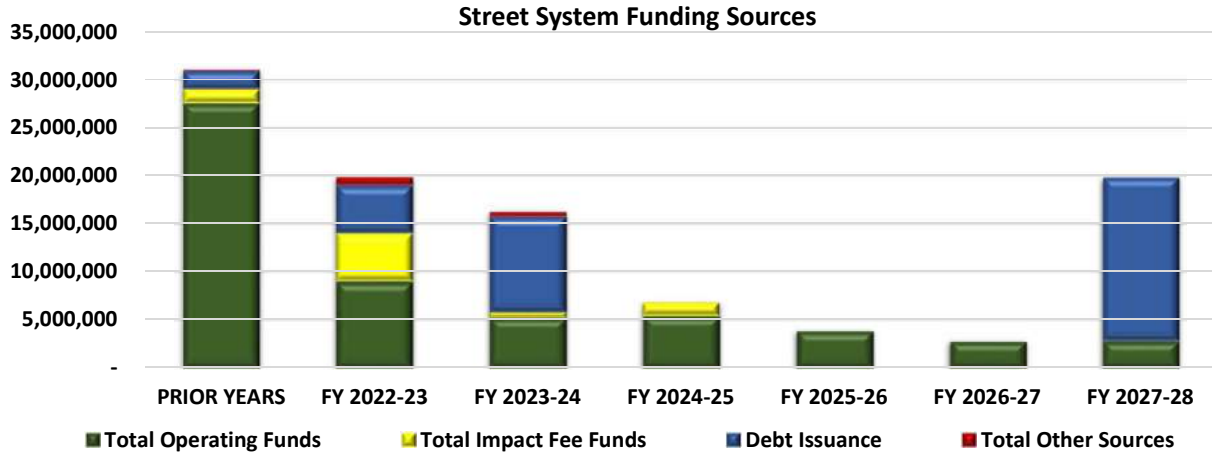
**POINTE CAPITAL PROJECTS**

| Pointe Indoor Pool Repairs |   |             |             |             |             |             |             |                   |
|----------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Pointe Fund                | 308,396   |             |             |             |             |             |             | \$ 308,396        |
| <b>TOTAL PROJECT</b>       | <b>\$ 308,396</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 308,396</b> |
| <b>IMPACT ON O&amp;M</b>   | The project is repairing and replacing existing equipment. Minimal operating impact is anticipated. |             |             |             |             |             |             |                   |

|                                      |                   |             |             |             |             |             |             |                   |
|--------------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| <b>TOTAL POINTE CAPITAL PROJECTS</b> | <b>\$ 308,396</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 308,396</b> |
|--------------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|

## STREET SYSTEM

| FUNDING SOURCE                | PRIOR YEARS          | FY 2022-23           | FY 2023-24           | FY 2024-25          | FY 2025-26          | FY 2026-27          | FY 2027-28           | TOTAL ALL YEARS       |
|-------------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| General Fund                  | 20,118,783           | 6,295,996            | 2,620,000            | 2,232,750           | 916,025             | 402,628             | 442,891              | 33,029,073            |
| Street Maintenance Fund       | 4,528,448            | 2,100,000            | 2,595,414            | 3,145,414           | 2,895,414           | 2,345,414           | 2,345,414            | 19,955,518            |
| KDC Fund                      | 901,000              | -                    | -                    | -                   | -                   | -                   | -                    | 901,000               |
| Water-Wastewater Fund         | 1,710,357            | 145,357              | -                    | -                   | -                   | -                   | -                    | 1,855,714             |
| Drainage Fund                 | 260,798              | 429,520              | -                    | -                   | -                   | -                   | -                    | 690,318               |
| Pointe Fund                   | -                    | -                    | -                    | -                   | -                   | -                   | -                    | -                     |
| <b>Total Operating Funds</b>  | <b>\$ 27,519,386</b> | <b>\$ 8,970,873</b>  | <b>\$ 5,215,414</b>  | <b>\$ 5,378,164</b> | <b>\$ 3,811,439</b> | <b>\$ 2,748,042</b> | <b>\$ 2,788,305</b>  | <b>\$ 56,431,623</b>  |
| Roadway Impact Fees           | 1,462,500            | 5,000,000            | 512,500              | 1,350,000           | -                   | -                   | -                    | 8,325,000             |
| Water Impact Fees             | -                    | -                    | -                    | -                   | -                   | -                   | -                    | -                     |
| Wastewater Impact Fees        | -                    | -                    | -                    | -                   | -                   | -                   | -                    | -                     |
| Park Development Fees         | -                    | -                    | -                    | -                   | -                   | -                   | -                    | -                     |
| <b>Total Impact Fee Funds</b> | <b>\$ 1,462,500</b>  | <b>\$ 5,000,000</b>  | <b>\$ 512,500</b>    | <b>\$ 1,350,000</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ 8,325,000</b>   |
| <b>Debt Issuance</b>          | <b>\$ 1,927,159</b>  | <b>\$ 5,000,000</b>  | <b>\$ 10,000,000</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 17,000,000</b> | <b>\$ 33,927,159</b>  |
| TX-DoT                        | -                    | -                    | -                    | -                   | -                   | -                   | -                    | -                     |
| Grant                         | -                    | 400,000              | 475,000              | -                   | -                   | -                   | -                    | 875,000               |
| Other                         | 150,000              | 485,530              | -                    | -                   | -                   | -                   | -                    | 635,530               |
| <b>Total Other Sources</b>    | <b>\$ 150,000</b>    | <b>\$ 885,530</b>    | <b>\$ 475,000</b>    | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ 1,510,530</b>   |
| <b>TOTAL FUNDING SOURCES</b>  | <b>\$ 31,059,045</b> | <b>\$ 19,856,403</b> | <b>\$ 16,202,914</b> | <b>\$ 6,728,164</b> | <b>\$ 3,811,439</b> | <b>\$ 2,748,042</b> | <b>\$ 19,788,305</b> | <b>\$ 100,194,312</b> |



**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**STREET SYSTEM**

| Sidewalk Repair          |  |                   |                   |                   |                   |                   |                   |                     |
|--------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| General Fund             | 3,836,887  | 275,000           | 302,500           | 332,750           | 366,025           | 402,628           | 442,891           | \$ 5,958,681        |
| Drainage Fund            | 260,798  | 429,520           | -                 | -                 | -                 | -                 | -                 | \$ 690,318          |
| <b>TOTAL PROJECT</b>     | <b>\$ 4,097,685</b>  | <b>\$ 704,520</b> | <b>\$ 302,500</b> | <b>\$ 332,750</b> | <b>\$ 366,025</b> | <b>\$ 402,628</b> | <b>\$ 442,891</b> | <b>\$ 6,648,999</b> |
| <b>IMPACT ON O&amp;M</b> | The project is capital maintenance of sidewalks and minimal operating impact is anticipated. |                   |                   |                   |                   |                   |                   |                     |

| Keller Sidewalk Improvements |   |             |             |                     |                     |             |             |                     |
|------------------------------|---|-------------|-------------|---------------------|---------------------|-------------|-------------|---------------------|
| General Fund                 |   |             |             | 550,000             | 550,000             |             |             | \$ 1,100,000        |
| Street Maintenance Fund      |   |             |             | 550,000             | 550,000             |             |             | \$ 1,100,000        |
| <b>TOTAL PROJECT</b>         | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,100,000</b> | <b>\$ 1,100,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,200,000</b> |
| <b>IMPACT ON O&amp;M</b>     | The project provides sidewalk connectivity throughout the City and minimal operating impact is anticipated. |             |             |                     |                     |             |             |                     |

| Keller Hicks Quiet Zone / Road Widening Project |  |             |             |             |             |             |             |                     |
|---|--|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Debt Issuance                                   | 1,927,159  |             |             |             |             |             |             | \$ 1,927,159        |
| General Fund                                    | 267,841  |             |             |             |             |             |             | \$ 267,841          |
| <b>TOTAL PROJECT</b>                            | <b>\$ 2,195,000</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,195,000</b> |
| <b>IMPACT ON O&amp;M</b>                        | The project improves an existing intersection and minimal operating impact is anticipated. |             |             |             |             |             |             |                     |

| 2021 Street Reconstruction Project |  |                     |             |             |             |             |             |                   |
|------------------------------------|--|---------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Street Maintenance Fund            | 1,476,609  | (711,642)           |             |             |             |             |             | \$ 764,967        |
| <b>TOTAL PROJECT</b>               | <b>\$ 1,476,609</b>  | <b>\$ (711,642)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 764,967</b> |
| <b>IMPACT ON O&amp;M</b>           | The project is capital maintenance of streets and minimal operating impact is anticipated. |                     |             |             |             |             |             |                   |

| 2022 Street Reconstruction Project |  |                   |             |             |             |             |             |                     |
|------------------------------------|--|-------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Street Maintenance Fund            | 1,925,057  | 711,642           |             |             |             |             |             | \$ 2,636,699        |
| General Fund                       | 1,800,057  |                   |             |             |             |             |             | \$ 1,800,057        |
| <b>TOTAL PROJECT</b>               | <b>\$ 3,725,114</b>  | <b>\$ 711,642</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,436,756</b> |
| <b>IMPACT ON O&amp;M</b>           | The project is capital maintenance of streets and minimal operating impact is anticipated. |                   |             |             |             |             |             |                     |

| 2023 Street Reconstruction Project |  |                     |             |             |             |             |             |                     |
|------------------------------------|--|---------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Street Maintenance Fund            |  | 2,100,000           |             |             |             |             |             | \$ 2,100,000        |
| <b>TOTAL PROJECT</b>               | <b>\$ -</b>  | <b>\$ 2,100,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,100,000</b> |
| <b>IMPACT ON O&amp;M</b>           | The project is capital maintenance of streets and minimal operating impact is anticipated. |                     |             |             |             |             |             |                     |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**STREET SYSTEM**

**Future Street Reconstruction Projects**

|                          |  |             |                     |                     |                     |                     |                     |                      |
|--------------------------|--|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Street Maintenance Fund  |  |             | 2,345,414           | 2,345,414           | 2,345,414           | 2,345,414           | 2,345,414           | \$ 11,727,070        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ 2,345,414</b> | <b>\$ 2,345,414</b> | <b>\$ 2,345,414</b> | <b>\$ 2,345,414</b> | <b>\$ 2,345,414</b> | <b>\$ 11,727,070</b> |
| <b>IMPACT ON O&amp;M</b> | The project is capital maintenance of streets and minimal operating impact is anticipated. |             |                     |                     |                     |                     |                     |                      |

**Utility Relocations - Street Projects**

|                          |  |                     |             |             |             |             |             |             |
|--------------------------|--|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Water-Wastewater Fund    | 250,000  | (250,000)           |             |             |             |             |             | \$ -        |
| Other                    | 150,000  | (150,000)           |             |             |             |             |             | \$ -        |
| <b>TOTAL PROJECT</b>     | <b>\$ 400,000</b>  | <b>\$ (400,000)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
| <b>IMPACT ON O&amp;M</b> | The project funds utility relocations for street projects and minimal operating impact is anticipated. |                     |             |             |             |             |             |             |

**2020 Utility Relocations**

|                          |  |                    |             |             |             |             |             |                   |
|--------------------------|--|--------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Water-Wastewater Fund    | 150,000  | (23,640)           |             |             |             |             |             | \$ 126,360        |
| <b>TOTAL PROJECT</b>     | <b>\$ 150,000</b>  | <b>\$ (23,640)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 126,360</b> |
| <b>IMPACT ON O&amp;M</b> | The project funds utility relocations for street projects and minimal operating impact is anticipated. |                    |             |             |             |             |             |                   |

**2021 Utility Relocations**

|                          |  |             |             |             |             |             |             |                   |
|--------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Water-Wastewater Fund    | 165,000  |             |             |             |             |             |             | \$ 165,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ 165,000</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 165,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project funds utility relocations for street projects and minimal operating impact is anticipated. |             |             |             |             |             |             |                   |

**Old Town Keller E. /Bates St.**

|                          |  |                     |                      |              |              |              |              |                      |
|--------------------------|--|---------------------|----------------------|--------------|--------------|--------------|--------------|----------------------|
| General Fund             | 4,000,000  |                     | 580,000              |              |              |              |              | \$ 4,580,000         |
| Debt Issuance            |  | 5,000,000           | 10,000,000           |              |              |              |              | \$ 15,000,000        |
| KDC Fund                 | 685,000  |                     |                      |              |              |              |              | \$ 685,000           |
| <b>TOTAL PROJECT</b>     | <b>\$ 4,685,000</b>  | <b>\$ 5,000,000</b> | <b>\$ 10,580,000</b> | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ 20,265,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves street and related infrastructure on the east side of Old Town Keller and Elm Street. The project includes a pedestrian crossing on 377 and a park on Bates street. The operating impact is related to the estimated annual debt payment. |                     |                      |              |              |              |              |                      |
|                          |  |                     |                      | \$ 1,420,817 | \$ 1,420,817 | \$ 1,420,817 | \$ 1,420,817 |                      |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**STREET SYSTEM**

| Johnson Road Reconstruction |   |                     |             |             |             |             |             |                     |
|-----------------------------|---|---------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| General Fund                | 3,226,209   | 1,500,000           |             |             |             |             |             | \$ 4,726,209        |
| Roadway Impact Fees         | 1,462,500   |                     |             |             |             |             |             | \$ 1,462,500        |
| KDC Fund                    | 216,000   | (216,000)           |             |             |             |             |             | \$ -                |
| Street Maintenance Fund     | 866,852   |                     |             |             |             |             |             | \$ 866,852          |
| Water-Wastewater Fund       | 860,556   | 418,997             |             |             |             |             |             | \$ 1,279,553        |
| <b>TOTAL PROJECT</b>        | <b>\$ 6,632,117</b>   | <b>\$ 1,702,997</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 8,335,114</b> |
| <b>IMPACT ON O&amp;M</b>    | The project is related to street, drainage, and sidewalk improvements on an existing road. Minimal operating impact is anticipated. |                     |             |             |             |             |             |                     |

| Bear Creek / Whitley Roundabout |  |             |             |             |             |             |             |                     |
|---------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| General Fund                    | 2,531,214  |             |             |             |             |             |             | \$ 2,531,214        |
| Street Maintenance Fund         | 259,930  |             |             |             |             |             |             | \$ 259,930          |
| Water-Wastewater Fund           | 284,801  |             |             |             |             |             |             | \$ 284,801          |
| <b>TOTAL PROJECT</b>            | <b>\$ 3,075,945</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,075,945</b> |
| <b>IMPACT ON O&amp;M</b>        | The project improves an existing intersection and minimal operating impact is anticipated. |             |             |             |             |             |             |                     |

| UPRR Pedestrian Crossing |   |             |             |             |             |             |             |                   |
|--------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund             | 201,575   |             |             |             |             |             |             | \$ 201,575        |
| <b>TOTAL PROJECT</b>     | <b>\$ 201,575</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 201,575</b> |
| <b>IMPACT ON O&amp;M</b> | The project adds new sidewalks at various railroad crossings and related operational costs can be absorbed in the current budget. |             |             |             |             |             |             |                   |

| Shady Grove (KS to S)    |  |                   |             |             |             |             |             |                     |
|--------------------------|--|-------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| General Fund             | 1,000,000  | 80,996            |             |             |             |             |             | \$ 1,080,996        |
| KDC Fund                 |  | 216,000           |             |             |             |             |             | \$ 216,000          |
| Other                    |  | 635,530           |             |             |             |             |             | \$ 635,530          |
| <b>TOTAL PROJECT</b>     | <b>\$ 1,000,000</b>  | <b>\$ 932,526</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,932,526</b> |
| <b>IMPACT ON O&amp;M</b> | The project is improvements of an existing road and minimal operating impact is anticipated. |                   |             |             |             |             |             |                     |

| Bear Creek Bridge Erosion Protection |   |                   |             |             |             |             |             |                   |
|--------------------------------------|---|-------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund                         | 400,000   | 400,000           |             |             |             |             |             | \$ 800,000        |
| <b>TOTAL PROJECT</b>                 | <b>\$ 400,000</b>   | <b>\$ 400,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 800,000</b> |
| <b>IMPACT ON O&amp;M</b>             | The project provides capital maintenance of an existing bridge and minimal operating impact is anticipated. |                   |             |             |             |             |             |                   |

| Pearson/Keller Parkway Intersection Improvements (With Southlake) |  |             |             |             |             |             |             |                   |
|---|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund  | 375,000  |             |             |             |             |             |             | \$ 375,000        |
| <b>TOTAL PROJECT</b>  | <b>\$ 375,000</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 375,000</b> |
| <b>IMPACT ON O&amp;M</b>  | The project improves an existing intersection and minimal operating impact is anticipated. |             |             |             |             |             |             |                   |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**STREET SYSTEM**

**Green Ribbon Grant - Keller Parkway (377 to Rufe Snow)**

|                          |   |                   |             |             |             |             |             |             |                   |
|--------------------------|---|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund             |   | 40,000            |             |             |             |             |             |             | \$ 40,000         |
| Grant                    |   | 400,000           |             |             |             |             |             |             | \$ 400,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>   | <b>\$ 440,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 440,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project provides median enhancements and related operational costs can be absorbed in the current budget. |                   |             |             |             |             |             |             |                   |

**Mt. Gilead Reconstruction (US 377 to Bourland) & Roundabout**

|                          |   |                     |                     |                     |             |             |             |             |                      |
|--------------------------|---|---------------------|---------------------|---------------------|-------------|-------------|-------------|-------------|----------------------|
| General Fund             | 2,480,000   | 2,500,000           | 512,500             | 1,350,000           |             |             |             |             | \$ 6,842,500         |
| Roadway Impact Fees      |   | 5,000,000           | 512,500             | 1,350,000           |             |             |             |             | \$ 6,862,500         |
| <b>TOTAL PROJECT</b>     | <b>\$ 2,480,000</b>   | <b>\$ 7,500,000</b> | <b>\$ 1,025,000</b> | <b>\$ 2,700,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 13,705,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing roadway and minimal operating impact is anticipated. |                     |                     |                     |             |             |             |             |                      |

**Whitley Overlay**

|                          |   |                     |             |             |             |             |             |             |                     |
|--------------------------|---|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| General Fund             |   | 1,500,000           |             |             |             |             |             |             | \$ 1,500,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>   | <b>\$ 1,500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,500,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing roadway and minimal operating impact is anticipated. |                     |             |             |             |             |             |             |                     |

**Pavement Markings**

|                          |  |             |                   |             |             |             |             |             |                   |
|--------------------------|--|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund             |  |             | 700,000           |             |             |             |             |             | \$ 700,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ 700,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 700,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing roadways and minimal operating impact is anticipated. |             |                   |             |             |             |             |             |                   |

**Signal Modifications**

|                          |  |             |                   |             |             |             |             |             |                   |
|--------------------------|--|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund             |  |             | 200,000           |             |             |             |             |             | \$ 200,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ 200,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 200,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves existing signals and minimal operating impact is anticipated. |             |                   |             |             |             |             |             |                   |

**Bancroft/Spring Branch Reconstruction**

|                          |   |             |                   |             |             |             |             |             |                   |
|--------------------------|---|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Street Maintenance Fund  |   |             | 250,000           |             |             |             |             |             | \$ 250,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ 250,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 250,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing roadway and minimal operating impact is anticipated. |             |                   |             |             |             |             |             |                   |

**Tarrant Parkway Right Turn Dedication**

|                          |   |             |                   |             |             |             |             |             |                   |
|--------------------------|---|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund             |   |             | 100,000           |             |             |             |             |             | \$ 100,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ 100,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 100,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing roadway and minimal operating impact is anticipated. |             |                   |             |             |             |             |             |                   |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**STREET SYSTEM**

**Alley Rehab Design**

|                          |   |             |             |                   |             |             |             |             |                   |
|--------------------------|---|-------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Street Maintenance Fund  |   |             |             | 250,000           |             |             |             |             | \$ 250,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 250,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 250,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project funds design and engineering of alleyway rehabilitation. Minimal operating impact is anticipated. |             |             |                   |             |             |             |             |                   |

**Pedestrian Masterplan Grant**

|                          |   |             |                   |             |             |             |             |             |                   |
|--------------------------|---|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund             |   |             | 125,000           |             |             |             |             |             | \$ 125,000        |
| Grant                    |   |             | 475,000           |             |             |             |             |             | \$ 475,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ 600,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 600,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing roadway and minimal operating impact is anticipated. |             |                   |             |             |             |             |             |                   |

**377 Median Design**

|                          |   |             |                   |             |             |             |             |             |                   |
|--------------------------|---|-------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| General Fund             |   |             | 100,000           |             |             |             |             |             | \$ 100,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ 100,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 100,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project funds design and engineering of 377 medians. Minimal operating impact is anticipated. |             |                   |             |             |             |             |             |                   |

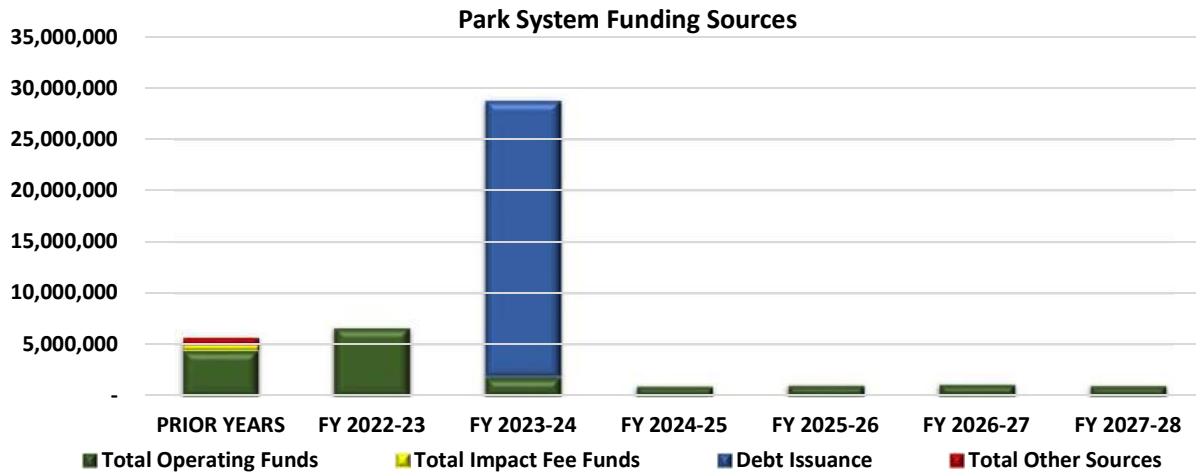
**Whitley Reconstruction**

|                          |  |             |             |             |             |             |                      |                      |                      |
|--------------------------|--|-------------|-------------|-------------|-------------|-------------|----------------------|----------------------|----------------------|
| Debt Issuance            |  |             |             |             |             |             | 17,000,000           |                      | \$ 17,000,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 17,000,000</b> | <b>\$ 17,000,000</b> | <b>\$ 17,000,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project is reconstruction of an existing road. The operating impact is related to the estimated annual debt service payment. |             |             |             |             |             |                      |                      |                      |
|                          |  |             |             |             |             |             | \$ 1,610,259         |                      |                      |

|                            |                      |                      |                      |                     |                     |                     |                      |                       |
|----------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|
| <b>TOTAL STREET SYSTEM</b> | <b>\$ 31,059,045</b> | <b>\$ 19,856,403</b> | <b>\$ 16,202,914</b> | <b>\$ 6,728,164</b> | <b>\$ 3,811,439</b> | <b>\$ 2,748,042</b> | <b>\$ 19,788,305</b> | <b>\$ 100,194,312</b> |
|----------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|

## PARK SYSTEM

| FUNDING SOURCE                | PRIOR YEARS         | FY 2022-23          | FY 2023-24           | FY 2024-25        | FY 2025-26          | FY 2026-27          | FY 2027-28        | TOTAL ALL YEARS      |
|-------------------------------|---------------------|---------------------|----------------------|-------------------|---------------------|---------------------|-------------------|----------------------|
| General Fund                  | -                   | -                   | -                    | -                 | -                   | -                   | -                 | -                    |
| Street Maintenance Fund       | -                   | -                   | -                    | -                 | -                   | -                   | -                 | -                    |
| KDC Fund                      | 4,456,690           | 5,359,982           | 1,800,000            | 930,000           | 1,005,000           | 1,120,000           | 970,000           | 15,641,672           |
| Water-Wastewater Fund         | -                   | 1,291,730           | -                    | -                 | -                   | -                   | -                 | 1,291,730            |
| Drainage Fund                 | -                   | -                   | -                    | -                 | -                   | -                   | -                 | -                    |
| Pointe Fund                   | -                   | -                   | -                    | -                 | -                   | -                   | -                 | -                    |
| <b>Total Operating Funds</b>  | <b>\$ 4,456,690</b> | <b>\$ 6,651,712</b> | <b>\$ 1,800,000</b>  | <b>\$ 930,000</b> | <b>\$ 1,005,000</b> | <b>\$ 1,120,000</b> | <b>\$ 970,000</b> | <b>\$ 16,933,402</b> |
| Roadway Impact Fees           | -                   | -                   | -                    | -                 | -                   | -                   | -                 | -                    |
| Water Impact Fees             | -                   | -                   | -                    | -                 | -                   | -                   | -                 | -                    |
| Wastewater Impact Fees        | -                   | -                   | -                    | -                 | -                   | -                   | -                 | -                    |
| Park Development Fees         | 547,656             | -                   | -                    | -                 | -                   | -                   | -                 | 547,656              |
| <b>Total Impact Fee Funds</b> | <b>\$ 547,656</b>   | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ 547,656</b>    |
| <b>Debt Issuance</b>          | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 27,000,000</b> | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ 27,000,000</b> |
| TX-DoT                        | -                   | -                   | -                    | -                 | -                   | -                   | -                 | -                    |
| Grant                         | 680,515             | -                   | -                    | -                 | -                   | -                   | -                 | 680,515              |
| Other                         | -                   | -                   | -                    | -                 | -                   | -                   | -                 | -                    |
| <b>Total Other Sources</b>    | <b>\$ 680,515</b>   | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ 680,515</b>    |
| <b>TOTAL FUNDING SOURCES</b>  | <b>\$ 5,684,861</b> | <b>\$ 6,651,712</b> | <b>\$ 28,800,000</b> | <b>\$ 930,000</b> | <b>\$ 1,005,000</b> | <b>\$ 1,120,000</b> | <b>\$ 970,000</b> | <b>\$ 45,161,573</b> |



**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**PARK SYSTEM**

**Overton Ridge Park**

|                          |  |                 |             |             |             |             |             |             |                     |
|--------------------------|--|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| KDC Fund                 | 2,673,998  | 1,711           |             |             |             |             |             |             | \$ 2,675,709        |
| Park Development Fees    | 547,656  |                 |             |             |             |             |             |             | \$ 547,656          |
| <b>TOTAL PROJECT</b>     | <b>\$ 3,221,654</b>  | <b>\$ 1,711</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,223,365</b> |
| <b>IMPACT ON O&amp;M</b> | The park improvements require additional mowing and other grounds maintenance. |                 |             |             |             |             |             |             |                     |
|                          |  |                 |             | \$ 27,808   | \$ 27,808   | \$ 27,808   | \$ 27,808   | \$ 27,808   |                     |

**Sports Park Revitalization**

|                          |   |                     |                      |             |             |             |             |             |                      |
|--------------------------|---|---------------------|----------------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| Debt Issuance            |   |                     | 27,000,000           |             |             |             |             |             | \$ 27,000,000        |
| KDC Fund                 |   | 2,725,873           |                      |             |             |             |             |             | \$ 2,725,873         |
| Water-Wastewater Fund    |   | 1,291,730           |                      |             |             |             |             |             | \$ 1,291,730         |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>   | <b>\$ 4,017,603</b> | <b>\$ 27,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 31,017,603</b> |
| <b>IMPACT ON O&amp;M</b> | The project is a revitalization of the existing Keller Sports Park and the operating impact relates to the average annual debt payment. |                     |                      |             |             |             |             |             |                      |
|                          |   |                     | 2,557,471            | 2,557,471   | 2,557,471   | 2,557,471   | 2,557,471   | 2,557,471   |                      |

**Whitley Road Safe Routes**

|                          |   |                   |             |             |             |             |             |             |                     |
|--------------------------|---|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| KDC Fund                 | 248,312   | 365,252           |             |             |             |             |             |             | \$ 613,564          |
| Grant                    | 680,515   |                   | -           |             |             |             |             |             | \$ 680,515          |
| <b>TOTAL PROJECT</b>     | <b>\$ 928,827</b>   | <b>\$ 365,252</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,294,079</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing trail and minimal operating impact is anticipated. |                   |             |             |             |             |             |             |                     |

**Trail System Expansion**

|                          |   |                   |                   |                   |                   |                   |                   |                   |                     |
|--------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| KDC Fund                 | 595,321   | 596,362           | 750,000           | 400,000           | 450,000           | 500,000           | 550,000           |                   | \$ 3,841,683        |
| <b>TOTAL PROJECT</b>     | <b>\$ 595,321</b>   | <b>\$ 596,362</b> | <b>\$ 750,000</b> | <b>\$ 400,000</b> | <b>\$ 450,000</b> | <b>\$ 500,000</b> | <b>\$ 550,000</b> | <b>\$ 550,000</b> | <b>\$ 3,841,683</b> |
| <b>IMPACT ON O&amp;M</b> | The trail improvements have minimal operating impact and can be absorbed in the current budget. |                   |                   |                   |                   |                   |                   |                   |                     |

**Chase Oaks Activity Node Playground Replacement**

|                          |   |                 |             |             |             |             |             |             |                   |
|--------------------------|---|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| KDC Fund                 | 110,000   | (213)           |             |             |             |             |             |             | \$ 109,787        |
| <b>TOTAL PROJECT</b>     | <b>\$ 110,000</b>   | <b>\$ (213)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 109,787</b> |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing playground equipment and minimal operating impact is anticipated. |                 |             |             |             |             |             |             |                   |

**Keller Sports Park Parking Lot Improvements - Softball Lot**

|                          |   |             |             |             |             |             |             |             |                   |
|--------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| KDC Fund                 | 829,059   |             |             |             |             |             |             |             | \$ 829,059        |
| <b>TOTAL PROJECT</b>     | <b>\$ 829,059</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 829,059</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing parking lot and minimal operating impact is anticipated. |             |             |             |             |             |             |             |                   |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**PARK SYSTEM**

**Bear Creek Park Improvements**

|                          |  |            |      |      |      |      |      |      |            |
|--------------------------|--|------------|------|------|------|------|------|------|------------|
| KDC Fund                 |  | 428,907    |      |      |      |      |      |      | \$ 428,907 |
| <b>TOTAL PROJECT</b>     | \$ -   | \$ 428,907 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 428,907 |
| <b>IMPACT ON O&amp;M</b> | The project improves existing parks and minimal operating impact is anticipated. |            |      |      |      |      |      |      |            |

**Parks at Town Center Playground Replacement**

|                          |   |            |      |      |      |      |      |      |            |
|--------------------------|---|------------|------|------|------|------|------|------|------------|
| KDC Fund                 |   | 150,000    |      |      |      |      |      |      | \$ 150,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ 150,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 150,000 |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing playground equipment and minimal operating impact is anticipated. |            |      |      |      |      |      |      |            |

**Keller Sports Park Parking Lot Improvements - B Pad**

|                          |   |            |      |      |      |      |      |      |            |
|--------------------------|---|------------|------|------|------|------|------|------|------------|
| KDC Fund                 |   | 380,000    |      |      |      |      |      |      | \$ 380,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ 380,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 380,000 |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing parking lot and minimal operating impact is anticipated. |            |      |      |      |      |      |      |            |

**TBD Public Water Feature**

|                          |  |            |      |      |      |      |      |      |            |
|--------------------------|--|------------|------|------|------|------|------|------|------------|
| KDC Fund                 |  | 700,000    |      |      |      |      |      |      | \$ 700,000 |
| <b>TOTAL PROJECT</b>     | \$ -   | \$ 700,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 700,000 |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing public water feature and minimal operating impact is anticipated. |            |      |      |      |      |      |      |            |

**Dog Park Study**

|                          |  |           |      |      |      |      |      |      |           |
|--------------------------|--|-----------|------|------|------|------|------|------|-----------|
| KDC Fund                 |  | 12,090    |      |      |      |      |      |      | \$ 12,090 |
| <b>TOTAL PROJECT</b>     | \$ -   | \$ 12,090 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,090 |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing public water feature and minimal operating impact is anticipated. |           |      |      |      |      |      |      |           |

**Sports Park Playground Replacement**

|                          |   |      |            |      |      |      |      |      |            |
|--------------------------|---|------|------------|------|------|------|------|------|------------|
| KDC Fund                 |   |      | 300,000    |      |      |      |      |      | \$ 300,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ - | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing playground equipment and minimal operating impact is anticipated. |      |            |      |      |      |      |      |            |

**TBD Splash Pad**

|                          |  |      |            |      |      |      |      |      |            |
|--------------------------|--|------|------------|------|------|------|------|------|------------|
| KDC Fund                 |  |      | 750,000    |      |      |      |      |      | \$ 750,000 |
| <b>TOTAL PROJECT</b>     | \$ -   | \$ - | \$ 750,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 750,000 |
| <b>IMPACT ON O&amp;M</b> | The project adds a splash pad to an existed park and the operating impact has not been determined. |      |            |      |      |      |      |      |            |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**PARK SYSTEM**

**TBD Playground Replacement**

|                          |   |      |      |            |            |            |            |            |
|--------------------------|---|------|------|------------|------------|------------|------------|------------|
| KDC Fund                 |   |      |      | 150,000    | 150,000    | 150,000    | 150,000    | \$ 600,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ - | \$ - | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 600,000 |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing playground equipment and minimal operating impact is anticipated. |      |      |            |            |            |            |            |

**Keller Sports Park Parking Lot Improvements - A Pad**

|                          |   |      |      |            |      |      |      |            |
|--------------------------|---|------|------|------------|------|------|------|------------|
| KDC Fund                 |   |      |      | 380,000    |      |      |      | \$ 380,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ - | \$ - | \$ 380,000 | \$ - | \$ - | \$ - | \$ 380,000 |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing parking lot and minimal operating impact is anticipated. |      |      |            |      |      |      |            |

**Keller Sports Park Parking Lot Improvements - D Pad**

|                          |   |      |      |      |            |      |      |            |
|--------------------------|---|------|------|------|------------|------|------|------------|
| KDC Fund                 |   |      |      |      | 405,000    |      |      | \$ 405,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ - | \$ - | \$ - | \$ 405,000 | \$ - | \$ - | \$ 405,000 |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing parking lot and minimal operating impact is anticipated. |      |      |      |            |      |      |            |

**Keller Sports Park Parking Lot Improvements - F Pad**

|                          |   |      |      |      |      |            |      |            |
|--------------------------|---|------|------|------|------|------------|------|------------|
| KDC Fund                 |   |      |      |      |      | 470,000    |      | \$ 470,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ - | \$ - | \$ - | \$ - | \$ 470,000 | \$ - | \$ 470,000 |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing parking lot and minimal operating impact is anticipated. |      |      |      |      |            |      |            |

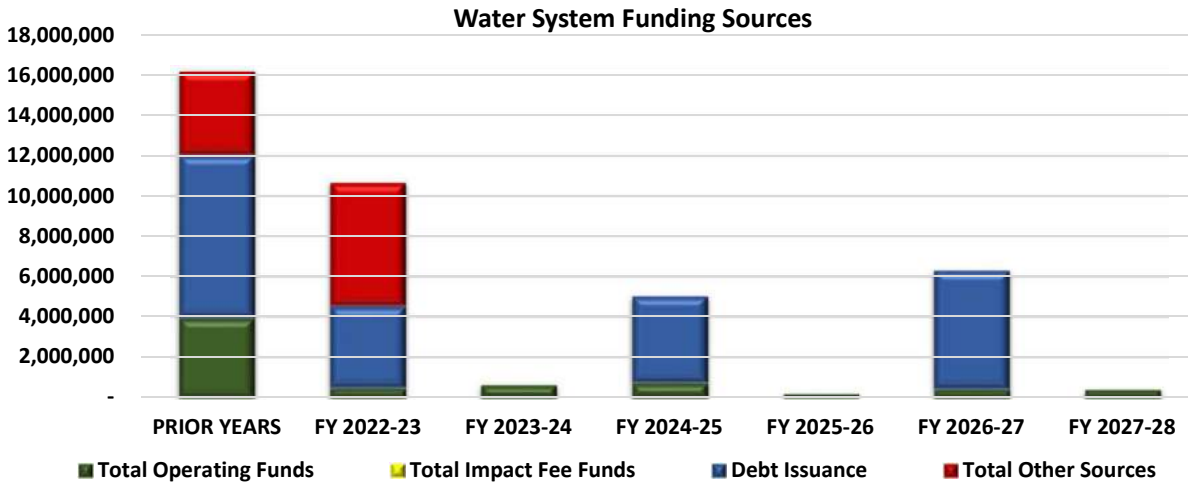
**Keller Sports Park Parking Lot Improvements - Multipurpose Lot**

|                          |   |      |      |      |      |      |            |            |
|--------------------------|---|------|------|------|------|------|------------|------------|
| KDC Fund                 |   |      |      |      |      |      | 270,000    | \$ 270,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 270,000 | \$ 270,000 |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing parking lot and minimal operating impact is anticipated. |      |      |      |      |      |            |            |

|                          |              |              |               |            |              |              |            |               |
|--------------------------|--------------|--------------|---------------|------------|--------------|--------------|------------|---------------|
| <b>TOTAL PARK SYSTEM</b> | \$ 5,684,861 | \$ 6,651,712 | \$ 28,800,000 | \$ 930,000 | \$ 1,005,000 | \$ 1,120,000 | \$ 970,000 | \$ 45,161,573 |
|--------------------------|--------------|--------------|---------------|------------|--------------|--------------|------------|---------------|

## WATER SYSTEM

| FUNDING SOURCE                | PRIOR YEARS          | FY 2022-23           | FY 2023-24        | FY 2024-25          | FY 2025-26        | FY 2026-27          | FY 2027-28        | TOTAL ALL YEARS      |
|-------------------------------|----------------------|----------------------|-------------------|---------------------|-------------------|---------------------|-------------------|----------------------|
| General Fund                  | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| Street Maintenance Fund       | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| KDC Fund                      | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| Water-Wastewater Fund         | 3,947,601            | 459,201              | 625,000           | 725,000             | 200,000           | 400,000             | 400,000           | 6,756,802            |
| Drainage Fund                 | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| Pointe Fund                   | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| <b>Total Operating Funds</b>  | <b>\$ 3,947,601</b>  | <b>\$ 459,201</b>    | <b>\$ 625,000</b> | <b>\$ 725,000</b>   | <b>\$ 200,000</b> | <b>\$ 400,000</b>   | <b>\$ 400,000</b> | <b>\$ 6,756,802</b>  |
| Roadway Impact Fees           | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| Water Impact Fees             | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| Wastewater Impact Fees        | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| Park Development Fees         | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| <b>Total Impact Fee Funds</b> | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>          |
| <b>Debt Issuance</b>          | <b>\$ 8,060,000</b>  | <b>\$ 4,060,000</b>  | <b>\$ -</b>       | <b>\$ 4,300,000</b> | <b>\$ -</b>       | <b>\$ 5,900,000</b> | <b>\$ -</b>       | <b>\$ 22,320,000</b> |
| TX-DoT                        | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| Grant                         | -                    | -                    | -                 | -                   | -                 | -                   | -                 | -                    |
| Other                         | 4,175,000            | 6,125,000            | -                 | -                   | -                 | -                   | -                 | 10,300,000           |
| <b>Total Other Sources</b>    | <b>\$ 4,175,000</b>  | <b>\$ 6,125,000</b>  | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ 10,300,000</b> |
| <b>TOTAL FUNDING SOURCES</b>  | <b>\$ 16,182,601</b> | <b>\$ 10,644,201</b> | <b>\$ 625,000</b> | <b>\$ 5,025,000</b> | <b>\$ 200,000</b> | <b>\$ 6,300,000</b> | <b>\$ 400,000</b> | <b>\$ 39,376,802</b> |



**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**WATER SYSTEM**

| 2017 SWIFT Projects      |  |             |             |             |             |             |             |                     |
|--------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Debt Issuance            | 4,000,000  |             |             |             |             |             |             | \$ 4,000,000        |
| Water-Wastewater Fund    | 532,439  |             |             |             |             |             |             | \$ 532,439          |
| <b>TOTAL PROJECT</b>     | <b>\$ 4,532,439</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,532,439</b> |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing water lines and the operating impact relates to the average annual debt payment. |             |             |             |             |             |             |                     |
|                          |  | 298,027     | 298,027     | 298,027     | 298,027     | 298,027     | 298,027     |                     |

| Annual Water Line Replacements |  |                   |                   |                   |                   |                   |                   |                     |
|--------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Water-Wastewater Fund          | 673,772  | 200,000           | 200,000           | 200,000           | 200,000           | 400,000           | 400,000           | \$ 2,273,772        |
| Other                          |  | 455,187           |                   |                   |                   |                   |                   | \$ 455,187          |
| <b>TOTAL PROJECT</b>           | <b>\$ 673,772</b>  | <b>\$ 655,187</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 400,000</b> | <b>\$ 400,000</b> | <b>\$ 2,728,959</b> |
| <b>IMPACT ON O&amp;M</b>       | The project replaces existing water lines and minimal operating impact is anticipated. |                   |                   |                   |                   |                   |                   |                     |

| Tank Maintenance         |  |                     |                   |                   |             |             |             |                     |
|--------------------------|--|---------------------|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| Water-Wastewater Fund    | 1,300,000  | 350,000             | 175,000           | 175,000           |             |             |             | \$ 2,000,000        |
| Other                    | 1,500,000  | 3,000,000           |                   |                   |             |             |             | \$ 4,500,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ 2,800,000</b>  | <b>\$ 3,350,000</b> | <b>\$ 175,000</b> | <b>\$ 175,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 6,500,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project provides capital maintenance of water tanks and minimal operating impact is anticipated. |                     |                   |                   |             |             |             |                     |

| AWIA Emergency Risk, Resiliency, & Response Plan |  |                    |             |             |             |             |             |                   |
|--|--|--------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Water-Wastewater Fund                            | 200,000  | (43,797)           |             |             |             |             |             | \$ 156,203        |
| <b>TOTAL PROJECT</b>                             | <b>\$ 200,000</b>  | <b>\$ (43,797)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 156,203</b> |
| <b>IMPACT ON O&amp;M</b>                         | This project develops the federally mandated emergency response plans and no direct operating costs are anticipated. |                    |             |             |             |             |             |                   |

| 2021 SWIFT               |  |                   |             |             |             |             |             |                     |
|--------------------------|--|-------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Debt Issuance            | 4,060,000  |                   |             |             |             |             |             | \$ 4,060,000        |
| Water-Wastewater Fund    | 1,390  | 250,000           |             |             |             |             |             | \$ 251,390          |
| <b>TOTAL PROJECT</b>     | <b>\$ 4,061,390</b>  | <b>\$ 250,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,311,390</b> |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing water lines and the operating impact relates to the average annual debt payment. |                   |             |             |             |             |             |                     |
|                          |  | 288,623           | 288,623     | 288,623     | 288,623     | 288,623     | 288,623     |                     |

| 2023 SWIFT               |  |                     |                   |                   |             |             |             |                     |
|--------------------------|--|---------------------|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| Debt Issuance            |  | 4,060,000           |                   |                   |             |             |             | \$ 4,060,000        |
| Water-Wastewater Fund    |  |                     | 250,000           | 250,000           |             |             |             | \$ 500,000          |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ 4,060,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,560,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing water lines and the operating impact relates to the average annual debt payment. |                     |                   |                   |             |             |             |                     |
|                          |  |                     | 288,686           | 288,686           | 288,686     | 288,686     | 288,686     |                     |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**WATER SYSTEM**

**MSC Improvements**

|                          |   |             |             |                   |             |             |             |                   |
|--------------------------|---|-------------|-------------|-------------------|-------------|-------------|-------------|-------------------|
| Water-Wastewater Fund    | 100,000   |             |             | 100,000           |             |             |             | \$ 200,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ 100,000</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 100,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 200,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project is capital maintenance of an existing facility and minimal operating impact is anticipated. |             |             |                   |             |             |             |                   |

**Pump Station Rehab**

|                          |   |             |             |             |             |                     |             |                     |
|--------------------------|---|-------------|-------------|-------------|-------------|---------------------|-------------|---------------------|
| Debt Issuance            |   |             |             |             |             | 4,500,000           |             | \$ 4,500,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,500,000</b> | <b>\$ -</b> | <b>\$ 4,500,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project is capital maintenance of an existing facility and the operating impact relates to the average annual debt payment. |             |             |             |             |                     |             |                     |
|                          |   |             |             |             |             | \$345,943.00        |             |                     |

**SCADA Maintenance**

|                          |  |             |             |             |             |             |             |                   |
|--------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Water-Wastewater Fund    | 540,000  |             |             |             |             |             |             | \$ 540,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ 540,000</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 540,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project is capital replacement of an existing equipment and minimal operating impact is anticipated. |             |             |             |             |             |             |                   |

**Knox Tank Mixer**

|                          |   |                     |             |             |             |             |             |                   |
|--------------------------|---|---------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Water-Wastewater Fund    | 600,000   | (297,002)           |             |             |             |             |             | \$ 302,998        |
| <b>TOTAL PROJECT</b>     | <b>\$ 600,000</b>   | <b>\$ (297,002)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 302,998</b> |
| <b>IMPACT ON O&amp;M</b> | The project is capital maintenance of an existing facility and minimal operating impact is anticipated. |                     |             |             |             |             |             |                   |

**Pearson Pump Station Generator**

|                          |   |             |             |             |             |             |             |                     |
|--------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Other                    | 2,000,000   |             |             |             |             |             |             | \$ 2,000,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ 2,000,000</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,000,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project is capital maintenance of an existing facility and minimal operating impact is anticipated. |             |             |             |             |             |             |                     |

**Bates Street Line Replacements**

|                          |  |             |             |             |             |             |             |                   |
|--------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Other                    | 675,000  |             |             |             |             |             |             | \$ 675,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ 675,000</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 675,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing water lines and minimal operating impact is anticipated. |             |             |             |             |             |             |                   |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**WATER SYSTEM**

**Elm Street Line Replacements**

|                          |  |                     |             |             |             |             |             |                     |
|--------------------------|--|---------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Other                    |  | 1,375,000           |             |             |             |             |             | \$ 1,375,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ 1,375,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,375,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing water lines and minimal operating impact is anticipated. |                     |             |             |             |             |             |                     |

**Smart Meter Installation**

|                          |  |                     |             |             |             |             |             |                     |
|--------------------------|--|---------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Other                    |  | 1,294,813           |             |             |             |             |             | \$ 1,294,813        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ 1,294,813</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,294,813</b> |
| <b>IMPACT ON O&amp;M</b> | The project is capital replacement of an existing equipment and minimal operating impact is anticipated. |                     |             |             |             |             |             |                     |

**Johnson Rd 12 Water Lines**

|                          |  |             |             |                     |             |             |             |                     |
|--------------------------|--|-------------|-------------|---------------------|-------------|-------------|-------------|---------------------|
| Debt Issuance            |  |             |             | 1,300,000           |             |             |             | \$ 1,300,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,300,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,300,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing water lines and the operating impact relates to the average annual debt payment. |             |             |                     |             |             |             |                     |
|                          |  |             |             | \$99,939            | 99,939      | 99,939      | 99,939      |                     |

**Rapp 16 Water Lines**

|                          |  |             |             |                     |             |             |             |                     |
|--------------------------|--|-------------|-------------|---------------------|-------------|-------------|-------------|---------------------|
| Debt Issuance            |  |             |             | 3,000,000           |             |             |             | \$ 3,000,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,000,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing water lines and the operating impact relates to the average annual debt payment. |             |             |                     |             |             |             |                     |
|                          |  |             |             |                     | 230,628     | 230,628     | 230,628     |                     |

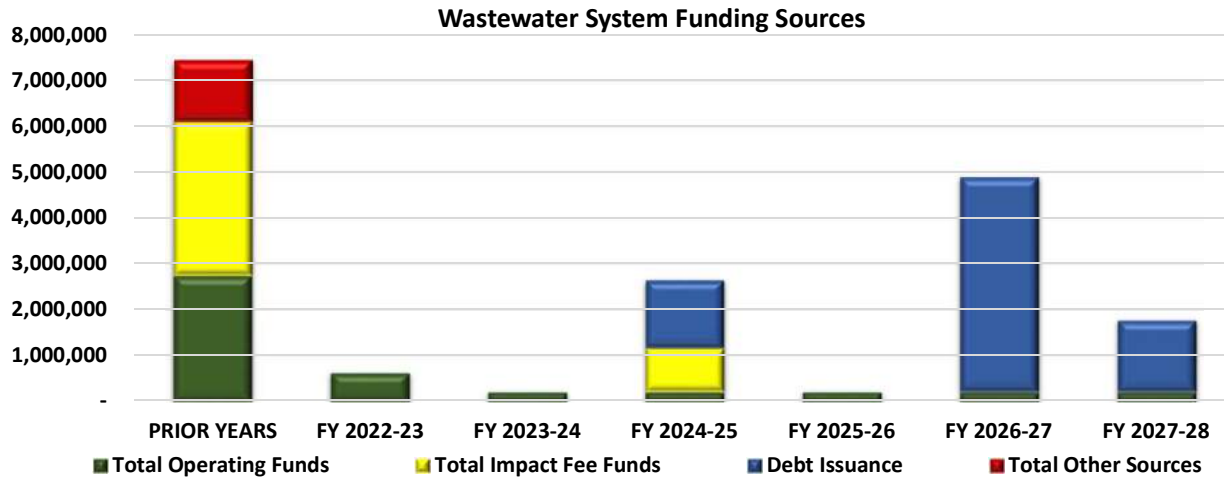
**Bear Creek Pkwy 12 Water Lines**

|                          |  |             |             |             |             |                     |             |                     |
|--------------------------|--|-------------|-------------|-------------|-------------|---------------------|-------------|---------------------|
| Debt Issuance            |  |             |             |             |             | 1,400,000           |             | \$ 1,400,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,400,000</b> | <b>\$ -</b> | <b>\$ 1,400,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project replaces existing water lines and the operating impact relates to the average annual debt payment. |             |             |             |             |                     |             |                     |
|                          |  |             |             |             |             | \$107,627           | 107,627     |                     |

|                           |                      |                      |                   |                     |                   |                     |                   |                      |
|---------------------------|----------------------|----------------------|-------------------|---------------------|-------------------|---------------------|-------------------|----------------------|
| <b>TOTAL WATER SYSTEM</b> | <b>\$ 16,182,601</b> | <b>\$ 10,644,201</b> | <b>\$ 625,000</b> | <b>\$ 5,025,000</b> | <b>\$ 200,000</b> | <b>\$ 6,300,000</b> | <b>\$ 400,000</b> | <b>\$ 39,376,802</b> |
|---------------------------|----------------------|----------------------|-------------------|---------------------|-------------------|---------------------|-------------------|----------------------|

## WASTEWATER SYSTEM

| FUNDING SOURCE                | PRIOR YEARS         | FY 2022-23        | FY 2023-24        | FY 2024-25          | FY 2025-26        | FY 2026-27          | FY 2027-28          | TOTAL ALL YEARS      |
|-------------------------------|---------------------|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------|----------------------|
| General Fund                  | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| Street Maintenance Fund       | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| KDC Fund                      | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| Water-Wastewater Fund         | 2,735,538           | 615,415           | 200,000           | 200,000             | 200,000           | 200,000             | 200,000             | 4,350,953            |
| Drainage Fund                 | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| Pointe Fund                   | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| <b>Total Operating Funds</b>  | <b>\$ 2,735,538</b> | <b>\$ 615,415</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b>   | <b>\$ 200,000</b> | <b>\$ 200,000</b>   | <b>\$ 200,000</b>   | <b>\$ 4,350,953</b>  |
| Roadway Impact Fees           | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| Water Impact Fees             | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| Wastewater Impact Fees        | 3,361,800           | -                 | -                 | 953,450             | -                 | -                   | -                   | 4,315,250            |
| Park Development Fees         | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| <b>Total Impact Fee Funds</b> | <b>\$ 3,361,800</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 953,450</b>   | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 4,315,250</b>  |
| <b>Debt Issuance</b>          | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,482,450</b> | <b>\$ -</b>       | <b>\$ 4,687,900</b> | <b>\$ 1,560,600</b> | <b>\$ 7,730,950</b>  |
| TX-DoT                        | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| Grant                         | -                   | -                 | -                 | -                   | -                 | -                   | -                   | -                    |
| Other                         | 1,350,000           | -                 | -                 | -                   | -                 | -                   | -                   | 1,350,000            |
| <b>Total Other Sources</b>    | <b>\$ 1,350,000</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 1,350,000</b>  |
| <b>TOTAL FUNDING SOURCES</b>  | <b>\$ 7,447,338</b> | <b>\$ 615,415</b> | <b>\$ 200,000</b> | <b>\$ 2,635,900</b> | <b>\$ 200,000</b> | <b>\$ 4,887,900</b> | <b>\$ 1,760,600</b> | <b>\$ 17,747,153</b> |



**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**WASTEWATER SYSTEM**

| Shady Hollow Lift Station |   |             |             |             |             |             |             |                   |
|---------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Water-Wastewater Fund     | 140,000   |             |             |             |             |             |             | \$ 140,000        |
| <b>TOTAL PROJECT</b>      | <b>\$ 140,000</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 140,000</b> |
| <b>IMPACT ON O&amp;M</b>  | The project repairs an existing lift station and minimal operating impact is anticipated. |             |             |             |             |             |             |                   |

| US 377 Sanitary Sewer Project |  |             |             |             |             |             |             |                     |
|-------------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Water-Wastewater Fund         | 600,000  |             |             |             |             |             |             | \$ 600,000          |
| Other                         | 850,000  |             |             |             |             |             |             | \$ 850,000          |
| <b>TOTAL PROJECT</b>          | <b>\$ 1,450,000</b>  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,450,000</b> |
| <b>IMPACT ON O&amp;M</b>      | The project relates to new wastewater lines along US 377. Minimal operating impact is anticipated and can be absorbed within the current budget. |             |             |             |             |             |             |                     |

| Annual Wastewater Line Replacements |   |                   |                   |                   |                   |                   |                   |                     |
|-------------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Water-Wastewater Fund               | 1,401,538   | 200,000           | 200,000           | 200,000           | 200,000           | 200,000           | 200,000           | \$ 2,601,538        |
| <b>TOTAL PROJECT</b>                | <b>\$ 1,401,538</b>   | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 2,601,538</b> |
| <b>IMPACT ON O&amp;M</b>            | The project replaces existing wastewater lines and minimal operating impact is anticipated. |                   |                   |                   |                   |                   |                   |                     |

| Big Bear West Interceptor Line Replacement |   |             |             |             |             |             |             |                   |
|--|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Water-Wastewater Fund                      | 575,000   |             |             |             |             |             |             | \$ 575,000        |
| <b>TOTAL PROJECT</b>                       | <b>\$ 575,000</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 575,000</b> |
| <b>IMPACT ON O&amp;M</b>                   | The project replaces existing wastewater lines and minimal operating impact is anticipated. |             |             |             |             |             |             |                   |

| Cade Branch Wastewater Capacity Improvements |   |             |             |             |             |             |             |                     |
|--|---|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Wastewater Impact Fees                       | 3,361,800   |             |             |             |             |             |             | \$ 3,361,800        |
| <b>TOTAL PROJECT</b>                         | <b>\$ 3,361,800</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,361,800</b> |
| <b>IMPACT ON O&amp;M</b>                     | The project replaces existing wastewater lines and minimal operating impact is anticipated. |             |             |             |             |             |             |                     |
|  |   |             |             | -           | -           | -           | -           |                     |

| Florence Lane Sewer Improvements |   |                   |             |             |             |             |             |                   |
|----------------------------------|---|-------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Water-Wastewater Fund            | 19,000  | 340,415           |             |             |             |             |             | \$ 359,415        |
| <b>TOTAL PROJECT</b>             | <b>\$ 19,000</b>  | <b>\$ 340,415</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 359,415</b> |
| <b>IMPACT ON O&amp;M</b>         | The project provides a small sewer extension and related operational costs can be absorbed in the current budget. |                   |             |             |             |             |             |                   |
|                                  |   |                   |             | -           | -           | -           | -           |                   |

| Big Bear Central Wastewater Capacity Improvements 8" to 12" |   |             |             |                   |             |             |             |                   |
|---|---|-------------|-------------|-------------------|-------------|-------------|-------------|-------------------|
| Debt Issuance   |   |             |             | 529,000           |             |             |             | \$ 529,000        |
| <b>TOTAL PROJECT</b>  | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 529,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 529,000</b> |
| <b>IMPACT ON O&amp;M</b>                                    | The project improves existing wastewater lines and the operating impact relates to the average annual debt payment. |             |             |                   |             |             |             |                   |
|   |   |             |             | -                 | -           | -           | -           |                   |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            |                 |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | TOTAL ALL YEARS |

**WASTEWATER SYSTEM**

| Big Bear Central Wastewater Capacity Improvements 6" to 8" |   |             |             |                     |             |             |             |                     |
|--|---|-------------|-------------|---------------------|-------------|-------------|-------------|---------------------|
| Debt Issuance  |   |             |             | 953,450             |             |             |             | \$ 953,450          |
| Wastewater Impact Fees                                     |   |             |             | 953,450             |             |             |             | \$ 953,450          |
| <b>TOTAL PROJECT</b>                                       | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,906,900</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,906,900</b> |
| <b>IMPACT ON O&amp;M</b>                                   | The project improves existing wastewater lines and the operating impact relates to the average annual debt payment. |             |             |                     |             |             |             |                     |
|  |   |             |             | \$146,595           | \$146,595   | \$146,595   | \$146,595   |                     |

| Big Bear Central Wastewater Capacity Improvements 6" to 8" |   |             |             |             |             |                     |             |                     |
|--|---|-------------|-------------|-------------|-------------|---------------------|-------------|---------------------|
| Debt Issuance  |   |             |             |             |             | 1,942,100           |             | \$ 1,942,100        |
| <b>TOTAL PROJECT</b>                                       | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,942,100</b> | <b>\$ -</b> | <b>\$ 1,942,100</b> |
| <b>IMPACT ON O&amp;M</b>                                   | The project improves existing wastewater lines and the operating impact relates to the average annual debt payment. |             |             |             |             |                     |             |                     |
|  |   |             |             |             |             | \$149,301           | \$149,301   |                     |

| Little Bear Central Wastewater Capacity Improvements 6" to 8" |   |             |             |             |             |                     |             |                     |
|---|---|-------------|-------------|-------------|-------------|---------------------|-------------|---------------------|
| Debt Issuance   |   |             |             |             |             | 2,745,800           |             | \$ 2,745,800        |
| <b>TOTAL PROJECT</b>  | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,745,800</b> | <b>\$ -</b> | <b>\$ 2,745,800</b> |
| <b>IMPACT ON O&amp;M</b>                                      | The project improves existing wastewater lines and the operating impact relates to the average annual debt payment. |             |             |             |             |                     |             |                     |
|   |   |             |             |             |             | \$211,087           | \$211,087   |                     |

| Big Bear SW Wastewater Capacity Improvements 6" to 8" |   |             |             |             |             |             |                     |                     |
|---|---|-------------|-------------|-------------|-------------|-------------|---------------------|---------------------|
| Debt Issuance   |   |             |             |             |             |             | 1,560,600           | \$ 1,560,600        |
| <b>TOTAL PROJECT</b>                                  | <b>\$ -</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,560,600</b> | <b>\$ 1,560,600</b> |
| <b>IMPACT ON O&amp;M</b>                              | The project improves existing wastewater lines and the operating impact relates to the average annual debt payment. |             |             |             |             |             |                     |                     |
|   |   |             |             |             |             |             | \$119,973           |                     |

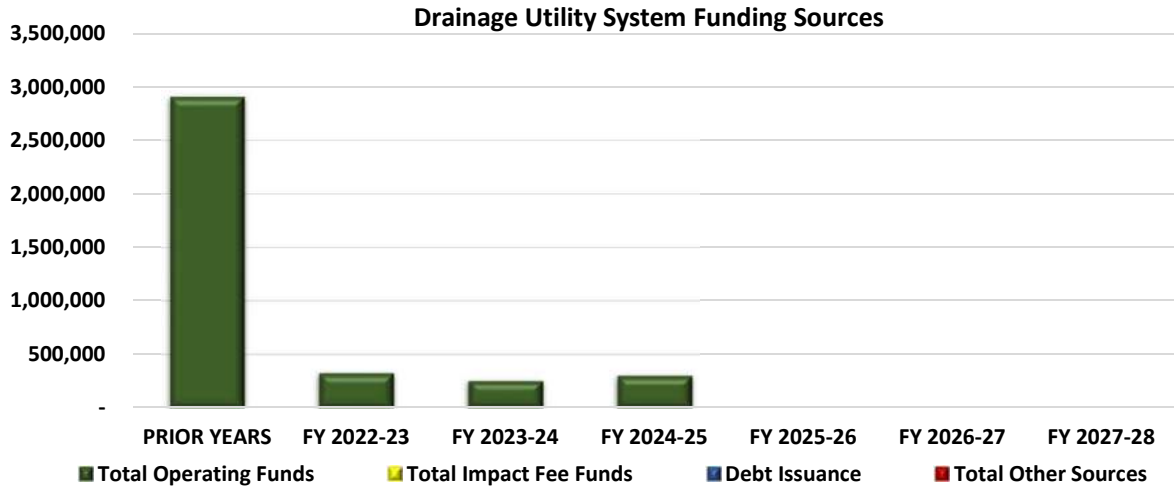
| Lift Station Generators  |   |             |             |             |             |             |             |                   |
|--------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Other                    | 500,000   |             |             |             |             |             |             | \$ 500,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ 500,000</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 500,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project installs generators at lift stations and minimal operating impact is anticipated. |             |             |             |             |             |             |                   |

| Pearl St Sewer Re-alignment |  |                  |             |             |             |             |             |                  |
|-----------------------------|--|------------------|-------------|-------------|-------------|-------------|-------------|------------------|
| Water-Wastewater Fund       |  | 75,000           |             |             |             |             |             | \$ 75,000        |
| <b>TOTAL PROJECT</b>        | <b>\$ -</b>  | <b>\$ 75,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 75,000</b> |
| <b>IMPACT ON O&amp;M</b>    | The project realignes existing wastewater lines and minimal operating impact is anticipated. |                  |             |             |             |             |             |                  |

|                                |                     |                   |                   |                     |                   |                     |                     |                      |
|--------------------------------|---------------------|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------|----------------------|
| <b>TOTAL WASTEWATER SYSTEM</b> | <b>\$ 7,447,338</b> | <b>\$ 615,415</b> | <b>\$ 200,000</b> | <b>\$ 2,635,900</b> | <b>\$ 200,000</b> | <b>\$ 4,887,900</b> | <b>\$ 1,760,600</b> | <b>\$ 17,747,153</b> |
|--------------------------------|---------------------|-------------------|-------------------|---------------------|-------------------|---------------------|---------------------|----------------------|

## DRAINAGE UTILITY SYSTEM

| FUNDING SOURCE                | PRIOR YEARS         | FY 2022-23        | FY 2023-24        | FY 2024-25        | FY 2025-26  | FY 2026-27  | FY 2027-28  | TOTAL ALL YEARS     |
|-------------------------------|---------------------|-------------------|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| General Fund                  | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| Street Maintenance Fund       | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| KDC Fund                      | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| Water-Wastewater Fund         | 350,000             | -                 | -                 | -                 | -           | -           | -           | 350,000             |
| Drainage Fund                 | 2,556,838           | 322,844           | 250,000           | 300,000           | -           | -           | -           | 3,429,682           |
| Pointe Fund                   | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| <b>Total Operating Funds</b>  | <b>\$ 2,906,838</b> | <b>\$ 322,844</b> | <b>\$ 250,000</b> | <b>\$ 300,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,779,682</b> |
| Roadway Impact Fees           | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| Water Impact Fees             | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| Wastewater Impact Fees        | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| Park Development Fees         | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| <b>Total Impact Fee Funds</b> | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>         |
| Debt Issuance                 | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| TX-DoT                        | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| Grant                         | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| Other                         | -                   | -                 | -                 | -                 | -           | -           | -           | -                   |
| <b>Total Other Sources</b>    | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>         |
| <b>TOTAL FUNDING SOURCES</b>  | <b>\$ 2,906,838</b> | <b>\$ 322,844</b> | <b>\$ 250,000</b> | <b>\$ 300,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,779,682</b> |



**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**DRAINAGE UTILITY SYSTEM**

| Barbara Lane Drainage Project |   |                    |             |             |             |             |             |                   |
|-------------------------------|---|--------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Drainage Fund                 | 350,000   | (29,569)           |             |             |             |             |             | \$ 320,431        |
| Water-Wastewater Fund         | 350,000   |                    |             |             |             |             |             | \$ 350,000        |
| <b>TOTAL PROJECT</b>          | <b>\$ 700,000</b>   | <b>\$ (29,569)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 670,431</b> |
| <b>IMPACT ON O&amp;M</b>      | The project improves an existing drainage area and minimal operating impact is anticipated. |                    |             |             |             |             |             |                   |

| 2018 Unanticipated Drainage Projects |   |                   |             |             |             |             |             |                   |
|--------------------------------------|---|-------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Drainage Fund                        | 318,838   | (2,598)           |             |             |             |             |             | \$ 316,240        |
| <b>TOTAL PROJECT</b>                 | <b>\$ 318,838</b>   | <b>\$ (2,598)</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 316,240</b> |
| <b>IMPACT ON O&amp;M</b>             | The project improves an existing drainage area and minimal operating impact is anticipated. |                   |             |             |             |             |             |                   |

| Drainage Master Plan     |   |                  |             |             |             |             |             |                   |
|--------------------------|---|------------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Drainage Fund            | 550,000   | 30,011           |             |             |             |             |             | \$ 580,011        |
| <b>TOTAL PROJECT</b>     | <b>\$ 550,000</b>   | <b>\$ 30,011</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 580,011</b> |
| <b>IMPACT ON O&amp;M</b> | The project is a study for future drainage maintenance and system needs. No direct operational costs are anticipated. |                  |             |             |             |             |             |                   |

| Nightingale Culvert      |   |                   |             |             |             |             |             |                     |
|--------------------------|---|-------------------|-------------|-------------|-------------|-------------|-------------|---------------------|
| Drainage Fund            | 1,238,000   | 325,000           |             |             |             |             |             | \$ 1,563,000        |
| <b>TOTAL PROJECT</b>     | <b>\$ 1,238,000</b>   | <b>\$ 325,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,563,000</b> |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing drainage area and minimal operating impact is anticipated. |                   |             |             |             |             |             |                     |

| Stream Bank Erosion Study |   |             |             |             |             |             |             |                   |
|---------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|
| Drainage Fund             | 100,000   |             | -           |             |             |             |             | \$ 100,000        |
| <b>TOTAL PROJECT</b>      | <b>\$ 100,000</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 100,000</b> |
| <b>IMPACT ON O&amp;M</b>  | The project is a study for drainage maintenance needs. No direct operational costs are anticipated. |             |             |             |             |             |             |                   |

**CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY**

| PROJECT | FISCAL YEARS |            |            |            |            |            |            | TOTAL ALL YEARS |
|---------|--------------|------------|------------|------------|------------|------------|------------|-----------------|
|         | PRIOR YEARS  | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 |                 |

**DRAINAGE UTILITY SYSTEM**

**Stream Channel Erosion Repairs**

|                          |   |      |           |            |      |      |      |            |
|--------------------------|---|------|-----------|------------|------|------|------|------------|
| Drainage Fund            |   |      | 50,000    | 300,000    |      |      |      | \$ 350,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ - | \$ 50,000 | \$ 300,000 | \$ - | \$ - | \$ - | \$ 350,000 |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing drainage area and minimal operating impact is anticipated. |      |           |            |      |      |      |            |

**Woods Drive**

|                          |   |      |            |      |      |      |      |            |
|--------------------------|---|------|------------|------|------|------|------|------------|
| Drainage Fund            |   |      | 200,000    |      |      |      |      | \$ 200,000 |
| <b>TOTAL PROJECT</b>     | \$ -  | \$ - | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | \$ 200,000 |
| <b>IMPACT ON O&amp;M</b> | The project improves an existing drainage area and minimal operating impact is anticipated. |      |            |      |      |      |      |            |

|                                      |              |            |            |            |      |      |      |              |
|--------------------------------------|--------------|------------|------------|------------|------|------|------|--------------|
| <b>TOTAL DRAINAGE UTILITY SYSTEM</b> | \$ 2,906,838 | \$ 322,844 | \$ 250,000 | \$ 300,000 | \$ - | \$ - | \$ - | \$ 3,779,682 |
|--------------------------------------|--------------|------------|------------|------------|------|------|------|--------------|

|                                     |               |               |               |               |              |               |               |                |
|-------------------------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|----------------|
| <b>TOTAL ALL PROJECTS AND YEARS</b> | \$ 74,689,079 | \$ 38,090,575 | \$ 50,577,914 | \$ 15,619,064 | \$ 5,216,439 | \$ 15,055,942 | \$ 22,918,905 | \$ 222,167,918 |
|-------------------------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|----------------|



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## IMPACT FEE FUNDS

The Impact Fee Funds are funds for development activity which will impact current infrastructure systems. Developers are assessed fees which are used by the City to create improvements to the infrastructure systems to offset the impacts. For the City of Keller, the funds considered to be Impact Fee Funds are the Parkland Dedication Fund, Roadway Impact Fee Fund, Water Impact Fee Fund, and the Wastewater Fee Fund.

**Note:** These funds are considered non-operating funds and are provided for information purposes only.



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# ROADWAY IMPACT FEE FUND

**FUND DESCRIPTION:**

This fund is used to account for resources received from roadway impact fees which are determined by the type and size of new development. Expenditures are restricted for roadway improvements based upon new development impact and are transferred to the Streets CIP fund. The fund revenues and expenditures are not considered operating funds and shown for informational purposes only. In the City's Annual Comprehensive Financial Report (ACFR), the fund is presented as a capital improvement fund.

## REVENUE SUMMARY

| <b>REVENUES:</b>    | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|---------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                     | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                     |                   |                   |                   | <b>Budget</b>     |                      |
| Roadway Impact Fees | \$ 250,683        | \$ -              | \$ 127,374        | \$ -              | \$ -                 |
| Interest Earnings   | 49,046            | -                 | 133,092           | -                 | -                    |
| <b>TOTAL</b>        | <b>\$ 299,729</b> | <b>\$ -</b>       | <b>\$ 260,466</b> | <b>\$ -</b>       | <b>\$ -</b>          |

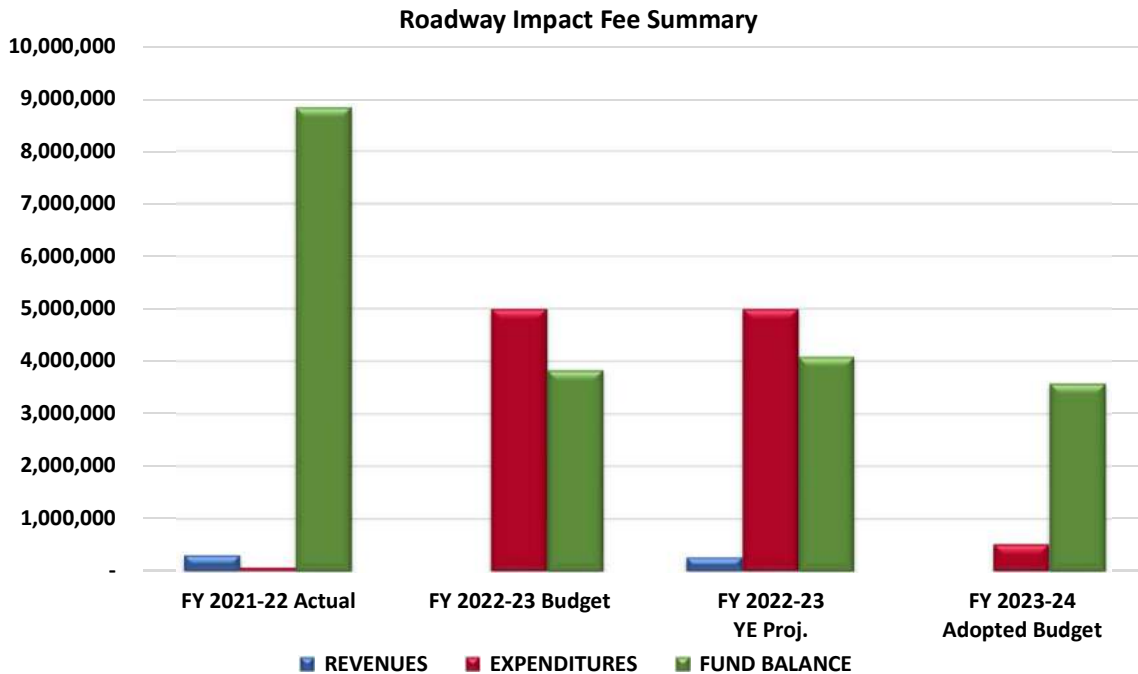
## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b>   | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|---------------------|-------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>     | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                  |                   |                   |                     | <b>Budget</b>     |                      |
| Services & other                 | \$ 68,680         | \$ -              | \$ 9,260            | \$ -              | -                    |
| Street Improvements              | -                 | -                 | 3,750,000           | 512,500           | 512,500              |
| <b>TOTAL</b>                     | <b>\$ 68,680</b>  | <b>\$ -</b>       | <b>\$ 3,759,260</b> | <b>\$ 512,500</b> | <b>\$ 512,500</b>    |

# ROADWAY IMPACT FEE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 299,729           | \$ -                 | \$ 260,466             | \$ -                            | \$ -                    |
| EXPENDITURES        | 68,680               | 5,000,000            | 5,000,000              | 512,500                         | (4,487,500)             |
| VARIANCE            | 231,049              | (5,000,000)          | (4,739,534)            | (512,500)                       | 4,487,500               |
| <b>FUND BALANCE</b> | <b>\$ 8,836,317</b>  | <b>\$ 3,836,317</b>  | <b>\$ 4,096,783</b>    | <b>\$ 3,584,283</b>             | <b>\$ (252,034)</b>     |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <u>BY POSITION TITLE:</u>  | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this fund | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

# PARK DEVELOPMENT FEE FUND

**FUND DESCRIPTION:**

This fund is used to account for resources received from park development fees and expenditures that are restricted for park improvements. Funds are transferred to the Park CIP Fund for park improvements. In prior years, fund revenues and expenditures were included in operating budget totals. The funds revenue and expenditures are not considered operating funds and are shown for informational purposes only. In the City's Annual Comprehensive Financial Report (ACFR), the fund is presented as a capital improvement fund.

## REVENUE SUMMARY

| <b>REVENUES:</b>      | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-----------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Park Development Fees | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| Interest Earnings     | (46)                         | -                            | 23                             | -  | -                               |
| <b>TOTAL</b>          | <b>\$ (46)</b>               | <b>\$ -</b>                  | <b>\$ 23</b>                   | <b>\$ -</b>                              | <b>\$ -</b>                     |

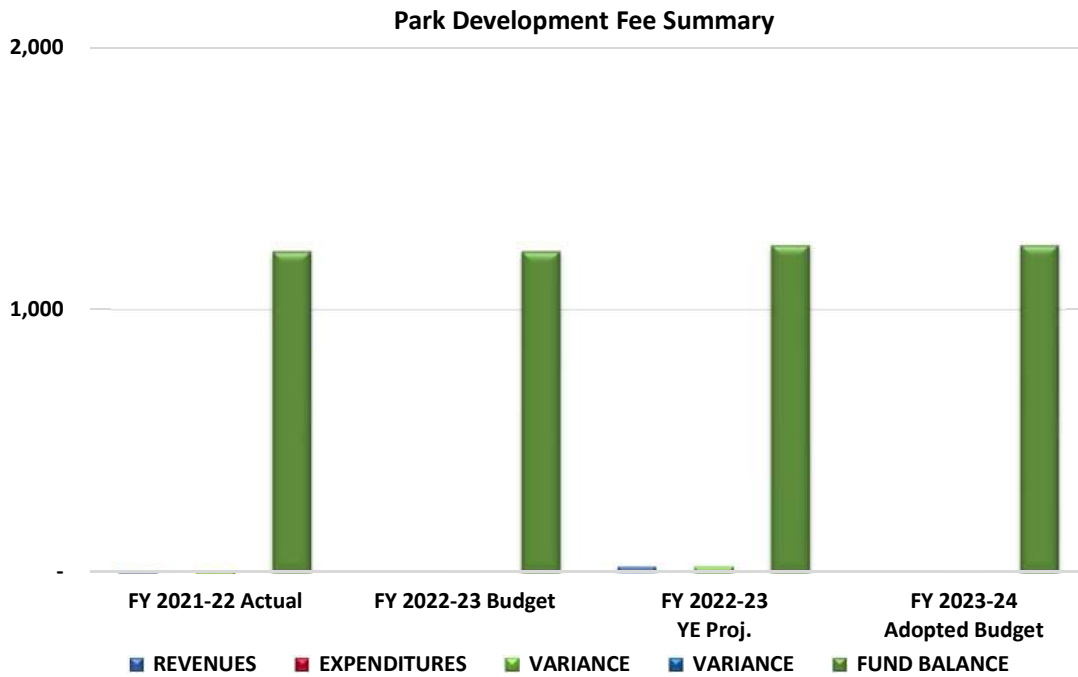
## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b>    | <b>FY 2021-22<br/>Actual</b> | <b>FY 2022-23<br/>Budget</b> | <b>FY 2022-23<br/>YE Proj.</b> | <b>FY 2023-24<br/>Adopted<br/>Budget</b> | <b>Budget<br/>Variance (\$)</b> |
|-------------------------------------|------------------------------|------------------------------|--------------------------------|--|---------------------------------|
| Park Improvements/ Land Acquisition | \$ -                         | \$ -                         | \$ -                           | \$ -                                     | \$ -                            |
| <b>TOTAL</b>                        | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ -</b>                              | <b>\$ -</b>                     |

# PARK DEVELOPMENT FEE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ (46)              | \$ -                 | \$ 23                  | \$ -                            | \$ -                    |
| EXPENDITURES        | -                    | -                    | -                      | -                               | -                       |
| VARIANCE            | (46)                 | -                    | 23                     | -                               | -                       |
| <b>FUND BALANCE</b> | <b>\$ 1,222</b>      | <b>\$ 1,222</b>      | <b>\$ 1,245</b>        | <b>\$ 1,245</b>                 | <b>\$ 23</b>            |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><u>BY POSITION TITLE:</u></b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this fund       | -                    | -                    | -                      | -                               | -                       |
| <b><u>TOTAL</u></b>              | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |

# WATER IMPACT FEE FUND

**FUND DESCRIPTION:**

This fund is used to account for resources received from water impact fees which are determined by the type and size of new development. Expenditures are restricted for water system improvements based upon new development impact and are transferred to the Water and Wastewater CIP fund. The fund revenues and expenditures are not considered operating funds and shown for informational purposes only. In the City's Annual Comprehensive Financial Report (ACFR), the fund is included in the Water and Wastewater fund totals.

## REVENUE SUMMARY

| <b>REVENUES:</b>           | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                            | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                            |                   |                   |                   | <b>Budget</b>     |                      |
| Water Impact Fees          | \$ 192,393        | \$ -              | \$ 321,617        | \$ -              | \$ -                 |
| I/G Rev - Town of Westlake | -                 | -                 | -                 | -                 | -                    |
| Interest Earnings          | 7,346             | -                 | 26,804            | -                 | -                    |
| <b>TOTAL</b>               | <b>\$ 199,740</b> | <b>\$ -</b>       | <b>\$ 348,422</b> | <b>\$ -</b>       | <b>\$ -</b>          |

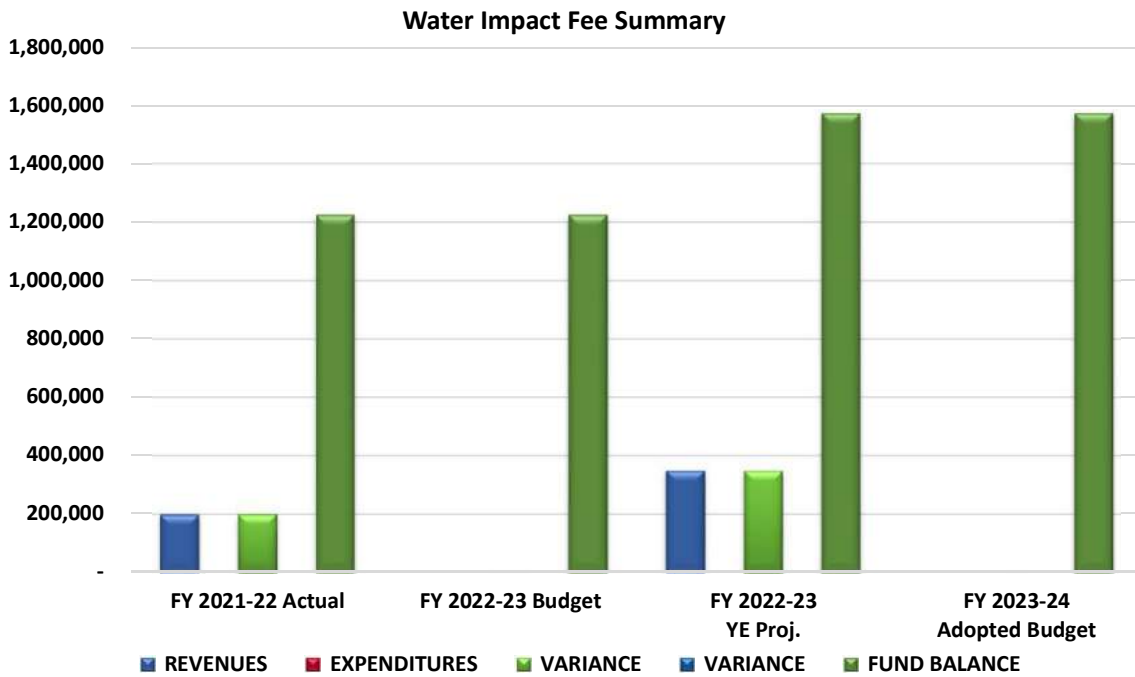
## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                                  | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                  |                   |                   |                   | <b>Budget</b>     |                      |
| Water Improvements               | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                 |
| <b>TOTAL</b>                     | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>          |

# WATER IMPACT FEE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 199,740           | \$ -                 | \$ 348,422             | \$ -                            | \$ -                    |
| EXPENDITURES        | -                    | -                    | -                      | -                               | -                       |
| VARIANCE            | 199,740              | -                    | 348,422                | -                               | -                       |
| <b>FUND BALANCE</b> | <b>\$ 1,225,644</b>  | <b>\$ 1,225,644</b>  | <b>\$ 1,574,066</b>    | <b>\$ 1,574,066</b>             | <b>\$ 348,422</b>       |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <b><u>BY POSITION TITLE:</u></b> | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this fund       | -                    | -                    | -                      | -                               | -                       |
| <b><u>TOTAL</u></b>              | -                    | -                    | -                      | -                               | -                       |

# WASTEWATER IMPACT FEE FUND

**FUND DESCRIPTION:**

This fund is used to account for resources received from wastewater impact fees which are determined by the type and size of new development. Expenditures are restricted for wastewater system improvements based upon new development impact and are transferred to the Water and Wastewater CIP fund. The fund revenues and expenditures are not considered operating funds and shown for informational purposes only. In the City's Annual Comprehensive Financial Report (ACFR), the fund is included in the Water and Wastewater fund totals.

## REVENUE SUMMARY

| <b>REVENUES:</b>       | <b>FY 2021-22</b> | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
|                        | <b>Actual</b>     | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                        |                   |                   |                   | <b>Budget</b>     |                      |
| Wastewater Impact Fees | \$ 160,909        | \$ -              | \$ 164,282        | \$ -              | \$ -                 |
| Interest Earnings      | 8,840             | -                 | 13,800            | -                 | -                    |
| <b>TOTAL</b>           | <b>\$ 169,749</b> | <b>\$ -</b>       | <b>\$ 178,082</b> | <b>\$ -</b>       | <b>\$ -</b>          |

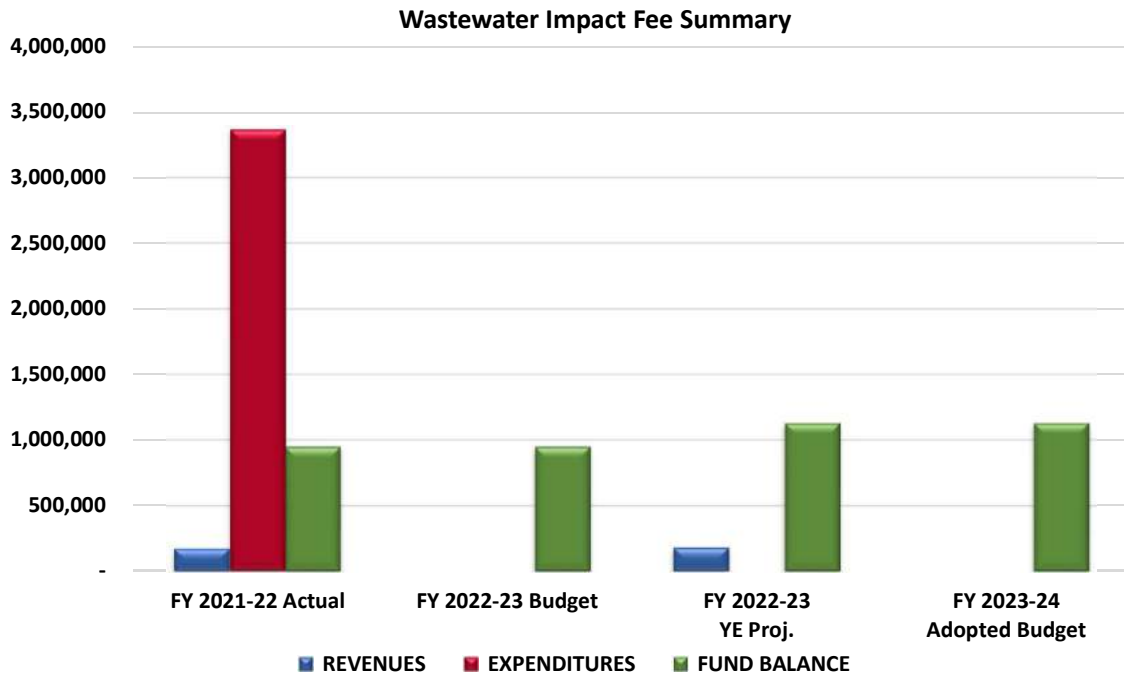
## EXPENDITURE SUMMARY

| <b>EXPENDITURES BY DIVISION:</b> | <b>FY 2021-22</b>   | <b>FY 2022-23</b> | <b>FY 2022-23</b> | <b>FY 2023-24</b> | <b>Budget</b>        |
|----------------------------------|---------------------|-------------------|-------------------|-------------------|----------------------|
|                                  | <b>Actual</b>       | <b>Budget</b>     | <b>YE Proj.</b>   | <b>Adopted</b>    | <b>Variance (\$)</b> |
|                                  |                     |                   |                   | <b>Budget</b>     |                      |
| Wastewater Improvements          | \$ 3,365,700        | \$ -              | \$ -              | \$ -              | \$ -                 |
| <b>TOTAL</b>                     | <b>\$ 3,365,700</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>          |

# WASTEWATER IMPACT FEE FUND

## FUND BALANCE SUMMARY

|                     | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|---------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| REVENUES            | \$ 169,749           | \$ -                 | \$ 178,082             | \$ -                            | \$ -                    |
| EXPENDITURES        | 3,365,700            | -                    | -                      | -                               | -                       |
| VARIANCE            | (3,195,951)          | -                    | 178,082                | -                               | -                       |
| <b>FUND BALANCE</b> | <b>\$ 949,959</b>    | <b>\$ 949,959</b>    | <b>\$ 1,128,041</b>    | <b>\$ 1,128,041</b>             | <b>\$ 178,082</b>       |



## PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

| <u>BY POSITION TITLE:</u>  | FY 2021-22<br>Actual | FY 2022-23<br>Budget | FY 2022-23<br>YE Proj. | FY 2023-24<br>Adopted<br>Budget | Budget<br>Variance (\$) |
|----------------------------|----------------------|----------------------|------------------------|---------------------------------|-------------------------|
| No personnel for this fund | -                    | -                    | -                      | -                               | -                       |
| <b>TOTAL</b>               | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>                        | <b>-</b>                |



## **APPENDIX**

The appendix provides additional information regarding the budget, historical financial information, and the City financial structure. Included in this section are the budget adoption ordinances, a fee schedule, various financial policies, the basis for accounting, the fund accounting, various property tax analysis, a sales tax analysis, a summary of FTEs, a list of acronyms, and a glossary.

*City of* **KELLER**



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ORDINANCE NO. 2139

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KELLER, TEXAS, ADOPTING THE ANNUAL BUDGET FOR THE CITY OF KELLER, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024, INCLUDING THE 2023-24 CAPITAL IMPROVEMENTS PROGRAM, AND ADOPTING THE FISCAL YEAR 2023-24 FEE SCHEDULE FOR THE CITY OF KELLER, TEXAS.

WHEREAS, the annual budget for the City of Keller, Texas was prepared by the City Manager and presented to the City Council by August 15, 2023, in accordance with the Charter of the City of Keller, Texas; and

WHEREAS, a public hearing on the Keller Crime Control Prevention District was held, and the Board of Directors of the Keller Crime Control Prevention District unanimously approved the budget for the Keller Crime Control and Prevention District, on June 21, 2023, and subsequently, a notice of public hearing on the proposed Keller Crime Control and Prevention District budget was provided, and said public hearing was held by the City Council of the City of Keller, Texas, on August 1, 2023; and

WHEREAS, the Keller Development Corporation Board of Directors approved the budget for the Keller Development Corporation, on May 9, 2023, and subsequently, a notice of public hearing on the proposed Keller Development Corporation budget was provided, and said public hearing was held by the City Council of the City of Keller, Texas, on June 20, 2023; and

WHEREAS, the proposed budget document has been made available for public review in person and on the City's Internet web site and;

WHEREAS, a notice of public hearing concerning the proposed annual City budget was published as required by State law and the City Charter of the City of Keller, and said public hearing was held by the City Council on September 19, 2023; and

WHEREAS, after review and public hearing on the proposed 2023-24 Annual Budget, including the 2023-24 capital improvements program, and the 2023-24 City of Keller Fee Schedule, it is deemed to be in the best financial interest of the citizens of the City of Keller, Texas, that the City Council should approve said budget and any amendments, as subsequently approved by the City Council, and as presented by the City Manager.

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

Section 1: THAT, the above findings are hereby found to be true and correct and are incorporated herein in their entirety.

Section 2: THAT, the official budget for the City of Keller, Texas, for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024, including the 2023-24 Capital Improvements Program be hereby adopted by the City Council of the City of Keller, Texas, and the City Secretary is directed to keep and maintain a copy of such official budget on file in the office of the City Secretary, available for inspection by citizens and the general public.

Section 3: THAT, the City Council of the City of Keller, Texas, hereby approves transfers between funds as indicated within the budget.

Section 4: THAT, the sums specified 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:

|  |                      |
|--|----------------------|
| General Fund   | \$44,350,725         |
| Water And Wastewater Fund                                | 29,934,325           |
| Drainage Utility Fund                                    | 1,618,256            |
| Keller Development Corporation Fund                      | 4,795,181            |
| The Keller Pointe Fund                                   | 3,101,253            |
| Keller Crime Control And Prevention District Fund        | 7,139,159            |
| Street And Sidewalk Improvements Fund                    | 2,605,414            |
| Debt Service Fund  | 3,996,592            |
| Information Technology Fund                              | 3,119,404            |
| Recreation Special Revenue Fund                          | 378,662              |
| Municipal Court Special Revenue Fund                     | 55,466               |
| Public Education And Government Cable Franchise Fee Fund | 135,000              |
| Community Clean-Up Fund                                  | 38,100               |
| Tax Increment Reinvestment Zone #2 Fund                  | -                    |
| Self-Insurance Fund                                      | 4,640,578            |
| Fleet Replacement Fund                                   | 2,535,461            |
| Facility Capital Replacement Fund                        | 760,553              |
|  |                      |
| <b>TOTAL OPERATING EXPENDITURES</b>                      | <b>\$109,204,129</b> |
|  |                      |
| Facilities Improvement Projects                          | \$4,500,000          |
| Street Improvement Projects                              | 16,202,914           |
| Parks and Recreation Projects                            | 28,800,000           |
| Water and Sewer Projects                                 | 4,885,000            |
| Drainage Projects  | 250,000              |
|  |                      |
| <b>TOTAL 2022-23 CAPITAL IMPROVEMENT FUNDS</b>           | <b>\$54,637,914</b>  |

Section 5: THAT, remaining balances of all capital project appropriations at September 30, 2023 shall be automatically re-appropriated into the respective capital project in the 2023-24 fiscal year in accordance with the Financial Management policy regarding project life budgeting.

Section 6: THAT, in addition to the amounts provided above in Section 3 through Section 5, the following capital projects costs are hereby authorized to be funded in fiscal year 2023-24 from new debt obligations:

|   |              |
|---|--------------|
| Sports Park Revitalization              | \$27,000,000 |
| Old Town Keller East/Elm Street Project | 10,000,000   |
| SWIFT Ph. 3 Project                     | 4,060,000    |

Section 7: THAT, impact fee funds of the City of Keller, Texas are considered non-operating funds and are expressly limited or restricted to specific uses in the City of Keller Code of Ordinances or State law, therefore, no specific annual appropriation is provided; transfers of impact fees to capital improvement projects are hereby appropriated in fiscal year 2023-24 for the following purposes:

ROADWAY IMPACT FEE FUND: Revenues are derived from roadway impact fees assessed on new development within the City, and expenditures are restricted to roadway capital improvement projects and/or debt service costs related to specific roadway capital improvement projects. The following capital projects costs are hereby appropriated to be transfer in fiscal year 2023-24 from the Roadway Impact Fee Fund:

|                           |                   |
|---------------------------|-------------------|
| Mt. Gilead Reconstruction | \$ 512,500        |
| <b>Total</b>              | <b>\$ 512,500</b> |

WATER IMPACT FEE FUND: Revenues are derived from water impact fees assessed on new development within the City, and expenditures are restricted to water capital improvement projects and/or debt service costs related to specific water capital improvement projects. The following capital projects costs are hereby appropriated to be transfer in fiscal year 2023-24 from the Water Impact Fee Fund:

|              |             |
|--------------|-------------|
| N/A          | \$ -        |
| <b>Total</b> | <b>\$ -</b> |

WASTEWATER IMPACT FEE FUND: Revenues are derived from wastewater impact fees assessed on new development within the City, and expenditures are restricted to wastewater capital improvement projects and/or debt service costs related to specific wastewater capital improvement projects. The following capital projects costs are hereby appropriated to be transfer in fiscal year 2023-24 from the Wastewater Impact Fee Fund:

|              |             |
|--------------|-------------|
| N/A          | \$ -        |
| <b>Total</b> | <b>\$ -</b> |

PARKS CAPITAL IMPROVEMENTS FUND: Resources and associated expenditures are restricted for parks capital improvements. The following capital projects costs are hereby appropriated to be transfer in fiscal year 2023-24 from the Parks Capital Improvements Fee Fund:

|              |             |
|--------------|-------------|
| N/A          | \$ -        |
| <b>Total</b> | <b>\$ -</b> |

Section 8: THAT, expenditures on behalf of the City of Keller, Texas for the following funds are expressly limited or restricted to specific uses by other provisions in the City of Keller Code of Ordinances or State law; therefore, they are considered non-operating funds and no specific annual appropriation, except for interfund (intragovernmental) transfers are provided:

LIBRARY SPECIAL REVENUE FUND: Revenues are derived primarily from donations and contributions specifically designated for library related expenditures. Because of the uncertainty of annual revenues, no annual appropriation budget is prepared.

PUBLIC SAFETY SPECIAL REVENUE FUND: Revenues are derived from various sources, in particular grants and donations, and are specifically designated for public safety. Because of the uncertainty of annual revenues, no annual appropriation budget is prepared.

PUBLIC ARTS SPECIAL REVENUE FUND: Revenues are derived from various sources, in particular donations and developer contributions, and are specifically designated for public art displays. Because of the uncertainty of annual revenues, no annual appropriation budget is prepared.

HOTEL/MOTEL OCCUPANCY FUND: Revenues are derived from hotel occupancy taxes and expenditures are specifically designated by State Law. Because of the limited use of the tax and economic development agreement, no annual appropriation budget is prepared.

SINGLE NON-PROFIT TRUST FUND: Revenues are derived from withholdings from employees for health and life insurance premium deductions, and transfers of City-paid health and life insurance benefits on behalf of employees. Revenues are specifically designated for payment of third-party health and life indemnity insurance premiums. Because withholdings from employees for health and life insurance premium deductions are non-budgeted cash outlays, and further, that the cost of City-paid insurance premiums for employees is already provided within the budgets of the respective and various funds of the City, no annual budget appropriation is necessary for this fund.

TREE RESTORATION FUND: Revenues are derived from various sources and are specifically designated for tree new and replacements on city grounds. Because of the uncertainty of annual revenues, no annual appropriation budget is prepared.

GRANT SPECIAL REVENUE FUND: Revenues are derived primarily from various grants, in particular, federal and state agency grants which are designated for specifically related expenditures. Because of the uncertainty of annual revenues, no annual appropriation budget is prepared.

- Section 9: THAT, unless related to a project-life expenditure, all appropriations shall lapse at the end of each respective fiscal year.
- Section 10: THAT, the 2023-24 City of Keller Fee Schedule provided in the budget document is hereby adopted for fiscal year 2023-24.
- Section 11: THAT, should any part, portion, section, or part of a section of this Ordinance be declared invalid, or inoperative, or void for any reason by a court of competent jurisdiction, such decision, opinion, or judgment shall in no way affect the remaining provisions, parts, sections, or parts of sections of this Ordinance, which provisions shall be, remain, and continue to be in full force and effect.
- Section 12: THAT, all ordinances and appropriations for which provisions have heretofore been made are hereby expressly repealed if in conflict with the provisions of this Ordinance.

AND IT IS SO ORDAINED.

Passed and approved by a vote of 7 to 0 on this the 19th day of September, 2023.

Record Vote:

**Council Member**

Armin Mizani, Mayor  
Ross McMullin, Mayor Pro Tem  
Shannon Dubberly  
Sean Hicks  
Jessica Juarez  
Tag Green  
Chris Whatley

For      Against

|          |       |
|----------|-------|
| <u>X</u> | _____ |
| <u>X</u> | _____ |
| <u>X</u> | _____ |
| <u>X</u> | _____ |
| <u>X</u> | _____ |
| <u>X</u> | _____ |
| <u>X</u> | _____ |

Abstain:- 0

Absent:- 0



CITY OF KELLER, TEXAS

BY: \_\_\_\_\_

Armin R. Mizani  
Armin R. Mizani, Mayor

ATTEST:

Kelly Ballard  
Kelly Ballard, City Secretary

Approved as to Form and Legality:

L. Stanton Lowry  
L. Stanton Lowry, City Attorney

RESOLUTION NO. 4706

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KELLER, TEXAS, RATIFYING THE TAX REVENUE FOR THE TAX YEAR 2023 (FISCAL YEAR 2023-24) FOR THE CITY OF KELLER, TEXAS.

WHEREAS, Section 102.007 of the Local Government Code, Subsection (c), requires a vote of the governing body to ratify the property revenue tax increase reflected in the adopted budget; and

WHEREAS, proper notice of a public meeting on the proposed budget was provided in accordance with Article VIII, City Charter of the City of Keller, Texas, and said public meeting was held on September 19, 2023; and

WHEREAS, the proposed rate is lower than both the no new revenue rate and voter-approval rate so a public hearing on the adoption of a tax rate is not required; and

WHEREAS, a vote on the proposed tax rate is to be held on September 19, 2023 and notice of the vote was not required in accordance with Chapter 26 of the Tax Code.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KELLER, TEXAS:

Section 1: THAT, the above findings are hereby found to be true and correct and are incorporated herein in their entirety.

Section 3: THAT, the City Council of the City of Keller, hereby ratifies the 2023 (Fiscal Year 2023-24) property tax revenue as reflected in the adopted budget for Fiscal Year 2023-24 for the City of Keller, Texas, as follows:

|   |              |
|---|--------------|
| General Fund (Maintenance & Operations) | \$19,929,589 |
| Debt Service Fund                       | \$3,978,747  |
| TIRZ Fund                               | \$154,110    |
| <hr/>                                   |              |
| Total                                   | \$24,062,446 |

Section 3: THAT, the City Council of the City of Keller, hereby ratifies the total property tax revenue increase of \$166,466 as reflected in the adopted budget for Fiscal Year 2023-24 for the City of Keller, Texas.

Section 4: THAT, the City Council of the City of Keller, hereby ratifies the property tax revenue increase of \$297,321 to be raised from new property added to the tax roll for 2023 (Fiscal Year 2023-24) for the City of Keller, Texas.

Section 5: THAT, the City Council of the City of Keller, hereby ratifies the property tax revenue decrease of \$130,854 to be raised from existing properties on the tax roll for 2023 (Fiscal Year 2023-24) for the City of Keller, Texas.

AND IT IS SO RESOLVED.

Passed by a vote of 7 to 0 on this the 19th day of September, 2023.



CITY OF KELLER, TEXAS

By:   
Armin Mizani (Sep 21, 2023 11:38 CDT)  
Armin Mizani, Mayor

ATTEST:

  
Kelly Ballard (Sep 20, 2023 11:28 CDT)  
Kelly Ballard, City Secretary

Approved at to Form and Legality:

  
Stan Lowry (Sep 20, 2023 12:17 CDT)  
L. Stanton Lowry, City Attorney

ORDINANCE NO. 2141

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KELLER, TEXAS, LEVYING TAXES TO BE ASSESSED ON ALL TAXABLE PROPERTIES WITHIN THE CITY LIMITS OF THE CITY OF KELLER, TEXAS FOR THE TAX YEAR 2023 (FISCAL YEAR 2023-24).

WHEREAS, a public hearing on the proposed annual budget for the City of Keller, Texas, for the fiscal year beginning October 1, 2023 and ending September 30, 2024, has been duly advertised, and hearing held on September 19, 2023; and

WHEREAS, the annual budget has been approved and adopted in an amount necessary to require the tax levy as herein stated; and

WHEREAS, the required notices related to the 2023 Tax Rate were published in accordance with State law; and

WHEREAS, the proposed rate is lower than both the no new revenue rate and voter-approval rate so a public hearing on the adoption of a tax rate is not required; and

WHEREAS, it is deemed to be in the best interest of the citizens of the City of Keller, Texas, to levy said tax on all taxable properties within the city limits of Keller in order to provide the necessary funds to provide municipal service to its citizens; and

WHEREAS, it is officially found, determined, and declared that the meeting at which this Ordinance has been adopted was open to the public and public notice of the date, time, location, and subject of said meeting, including this Ordinance, was given, all as required by the applicable provisions of the Texas Government Code, Chapter 551.

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

Section 1: THAT, the above findings are hereby found to be true and correct and are incorporated herein in their entirety.

Section 2: THAT, the City Council of the City of Keller, Texas, shall hereby levy the following taxes on each One Hundred Dollars (\$100.00), of taxable valuation on all taxable property within the city limits of the City of Keller, Texas, to be assessed and collected by the Tax Assessor/Collector for the tax year 2023 (Fiscal Year 2023-24) for the purposes hereinafter stipulated:

|   |                          |
|---|--------------------------|
| a. For the General Fund Maintenance and Operations levied on the \$100.00 of taxable valuation: | <u>\$0.260403</u>        |
| b. For the Interest and Sinking Fund levied on the \$100.00 of taxable valuation:               | <u>\$0.051597</u>        |
| <b>Total tax rate</b>   | <b><u>\$0.312000</u></b> |

Section 3: *THAT, this tax rate will not raise more taxes for maintenance and operations than last year's rate.*

Section 4: THAT, there shall be exempted from the valuation of all residential homesteads for which proper application shall have been made, an amount equal to the greater of twelve percent (20%) of the appraised value of such residential homestead, or Five Thousand Dollars (\$5,000.00). The exemption shall be granted to any such residential homestead and the improvements qualifying for same as provided by law.

Section 5: THAT, there shall be exempted the sum of Forty Thousand Dollars (\$40,000.00) of the assessed value of residence homesteads of residents of the City of Keller, Texas, who are sixty-five (65) years of age or older, from all ad valorem taxes thereafter levied by the City of Keller, Texas.

Section 6: THAT, there shall be exempted the sum of Ten Thousand Dollars (\$10,000.00) of the assessed value of residence homesteads of residents of the City of Keller, Texas, meeting the definition of a "disabled" individual, as defined by the Texas Tax Code.

Section 7: THAT, there shall be exempted from valuation any other exemption or exemptions, which may be authorized by the Texas Tax Code for which proper application by the Taxpayer, shall have been made.

Section 8: THAT, Ordinance No. 1209, approved by the City Council of the City of Keller, Texas, on August 3, 2004, provided for the establishment of an ad valorem tax limitation on residential homesteads of disabled and persons sixty-five (65) years of age or older and their spouses, as authorized and defined by the Texas Constitution, Article VIII, Taxation and Revenue, Section 1-b, Residence Homestead Exemption, and the Texas Tax Code, Chapter 11, Taxable Property and Exemptions, Section 11.261, Limitation of County, Municipal, or Junior College District Tax on Homesteads of Disabled and Elderly.

Section 9: THAT, the taxes are hereby assessed and levied and are due and payable on October 1, 2023 and shall be payable not later than January 31, 2024. The penalties and interest provided for shall accrue after this date. However, if the entire taxes due are paid in full by January 31, 2024, no penalty or interest shall be due.

Section 10: THAT, in addition to the taxes assessed and levied herein, there is also assessed and levied a penalty for the failure to pay taxes due as State law provides.

Section 11: THAT, in addition to the taxes and penalty and interest assessed and levied herein, there is also assessed and levied a twenty percent (20%) collection fee on all taxes, and penalty, and interest that become delinquent and remain unpaid on July 1, 2024.

Section 12: THAT, this Ordinance shall take effect and be in full force and effect from and after its passage.

AND IT IS SO ORDAINED.

Passed and approved by a vote of 7 to 0 on this the 19th day of September, 2023.




CITY OF KELLER, TEXAS

BY:   
Armin Mizani (Sep 21, 2023 11:38 CDT)  
Armin Mizani, Mayor

ATTEST:

  
Kelly Ballard (Sep 20, 2023 11:28 CDT)  
Kelly Ballard, City Secretary

Approved as to Form and Legality:

  
Stan Lowry (Sep 20, 2023 12:17 CDT)  
L. Stanton Lowry, City Attorney

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

|  |                               |
|--|-------------------------------|
| Taxing Unit Name                             | Phone (area code and number)  |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate     |
|------|--|-----------------|
| 1.   | <b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup> | \$ _____        |
| 2.   | <b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>   | \$ _____        |
| 3.   | <b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ _____        |
| 4.   | <b>2022 total adopted tax rate.</b>  | \$ _____ /\$100 |
| 5.   | <b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>  |                 |
|      | <b>A. Original 2022 ARB values:</b> ..... \$ _____   |                 |
|      | <b>B. 2022 values resulting from final court decisions:</b> ..... - \$ _____   |                 |
|      | <b>C. 2022 value loss.</b> Subtract B from A. <sup>3</sup>   | \$ _____        |
| 6.   | <b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  |                 |
|      | <b>A. 2022 ARB certified value:</b> ..... \$ _____   |                 |
|      | <b>B. 2022 disputed value:</b> ..... - \$ _____  |                 |
|      | <b>C. 2022 undisputed value.</b> Subtract B from A. <sup>4</sup>   | \$ _____        |
| 7.   | <b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ _____        |

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate |
|------|--|-------------|
| 8.   | <b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.   | \$ _____    |
| 9.   | <b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>   | \$ _____    |
| 10.  | <p><b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ _____</p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ _____</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>   | \$ _____    |
| 11.  | <p><b>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value:</b> ..... \$ _____</p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ _____</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>  | \$ _____    |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.   | \$ _____    |
| 13.  | <b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.  | \$ _____    |
| 14.  | <b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.   | \$ _____    |
| 15.  | <b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.   | \$ _____    |
| 16.  | <b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>   | \$ _____    |
| 17.  | <b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>  | \$ _____    |
| 18.  | <p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ _____</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____</p> <p><b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ _____</p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p> | \$ _____    |

<sup>5</sup> Tex. Tax Code §26.012(15)  
<sup>6</sup> Tex. Tax Code §26.012(15)  
<sup>7</sup> Tex. Tax Code §26.012(15)  
<sup>8</sup> Tex. Tax Code §26.03(c)  
<sup>9</sup> Tex. Tax Code §26.012(13)  
<sup>10</sup> Tex. Tax Code §26.012(13)  
<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate      |
|------|--|------------------|
| 19.  | <p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ _____</p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ _____</p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ _____</p> |                  |
| 20.  | <b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>  | \$ _____         |
| 21.  | <b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>  | \$ _____         |
| 22.  | <b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>   | \$ _____         |
| 23.  | <b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>   | \$ _____         |
| 24.  | <b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.   | \$ _____         |
| 25.  | <b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.   | \$ _____         |
| 26.  | <b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>   | \$ _____ / \$100 |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>  | \$ _____ / \$100 |

**SECTION 2: Voter Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit’s debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate      |
|------|--|------------------|
| 28.  | <b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.   | \$ _____ / \$100 |
| 29.  | <b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____         |

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate     |
|------|---|-----------------|
| 30.  | <b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100   | \$ _____        |
| 31.  | <p><b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. .... + \$ _____</p> <p><b>B. 2022 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. .... - \$ _____</p> <p><b>C. 2022 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ _____</p> <p><b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ _____</p> <p><b>E.</b> Add Line 30 to 31D.</p> | \$ _____        |
| 32.  | <b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ _____        |
| 33.  | <b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.  | \$ _____ /\$100 |
| 34.  | <p><b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup><br/> <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____</p> <p><b>B. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ _____ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>   | \$ _____ /\$100 |
| 35.  | <p><b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup><br/> <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ _____</p> <p><b>B. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ _____ /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>  | \$ _____ /\$100 |

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate    |
|------|--|----------------|
| 36.  | <p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup><br/> <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ _____</p> <p><b>B. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ _____/\$100 |
| 37.  | <p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup><br/> <b>If not applicable or less than zero, enter 0.</b></p> <p><b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ _____</p> <p><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>  | \$ _____/\$100 |
| 38.  | <p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ _____</p> <p><b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ _____/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>  | \$ _____/\$100 |
| 39.  | <p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>   | \$ _____/\$100 |
| 40.  | <p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ _____</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ _____/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>  | \$ _____/\$100 |
| 41.  | <p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>  | \$ _____/\$100 |

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate     |
|------|--|-----------------|
| D41. | <p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>   | \$ _____ /\$100 |
| 42.  | <p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ _____</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ _____</p> | \$ _____        |
| 43.  | <b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>  | \$ _____        |
| 44.  | <b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.   | \$ _____        |
| 45.  | <p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... _____ %</p> <p><b>B.</b> Enter the 2022 actual collection rate. .... _____ %</p> <p><b>C.</b> Enter the 2021 actual collection rate. .... _____ %</p> <p><b>D.</b> Enter the 2020 actual collection rate. .... _____ %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>   | _____ %         |
| 46.  | <b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.   | \$ _____        |
| 47.  | <b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ _____        |
| 48.  | <b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.  | \$ _____ /\$100 |
| 49.  | <b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.  | \$ _____ /\$100 |
| D49. | <p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>   | \$ _____ /\$100 |

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate  |
|------|---|--------------|
| 50.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate. | \$ _____/100 |

**SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet  | Amount/Rate  |
|------|---|--------------|
| 51.  | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.  | \$ _____     |
| 52.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup><br><br><b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup><br><b>- or -</b><br><b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ _____     |
| 53.  | <b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ _____     |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.  | \$ _____/100 |
| 55.  | <b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ _____/100 |
| 56.  | <b>2023 NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.   | \$ _____/100 |
| 57.  | <b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .  | \$ _____/100 |
| 58.  | <b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.   | \$ _____/100 |

**SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet  | Amount/Rate  |
|------|--|--------------|
| 59.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> | \$ _____     |
| 60.  | <b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ _____     |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.   | \$ _____/100 |
| 62.  | <b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).                              | \$ _____/100 |

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(i)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)

**SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

| Line  | Unused Increment Rate Worksheet   | Amount/Rate    |
|---|---|----------------|
| <b>63. Year 3 component.</b>  | Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.   |                |
| A.  | Voter-approval tax rate (Line 67)..... \$ _____/\$100   |                |
| B.  | Unused increment rate (Line 66)..... \$ _____/\$100   |                |
| C.  | Subtract B from A..... \$ _____/\$100   |                |
| D.  | Adopted Tax Rate..... \$ _____/\$100  |                |
| E.  | Subtract D from C..... \$ _____/\$100   |                |
| <b>64. Year 2 component.</b>  | Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.   |                |
| A.  | Voter-approval tax rate (Line 67)..... \$ _____/\$100   |                |
| B.  | Unused increment rate (Line 66)..... \$ _____/\$100   |                |
| C.  | Subtract B from A..... \$ _____/\$100   |                |
| D.  | Adopted Tax Rate..... \$ _____/\$100  |                |
| E.  | Subtract D from C..... \$ _____/\$100   |                |
| <b>65. Year 1 component.</b>  | Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.   |                |
| A.  | Voter-approval tax rate (Line 65)..... \$ _____/\$100   |                |
| B.  | Unused increment rate (Line 64)..... \$ _____/\$100   |                |
| C.  | Subtract B from A..... \$ _____/\$100   |                |
| D.  | Adopted Tax Rate..... \$ _____/\$100  |                |
| E.  | Subtract D from C..... \$ _____/\$100   |                |
| <b>66. 2023 unused increment rate.</b>  | Add Lines 63E, 64E and 65E.   | \$ _____/\$100 |
| <b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b> | Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$ _____/\$100 |

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

| Line | De Minimis Rate Worksheet  | Amount/Rate     |
|------|--|-----------------|
| 68.  | <b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ _____ /\$100 |
| 69.  | <b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .         | \$ _____        |
| 70.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.                 | \$ _____ /\$100 |
| 71.  | <b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .                   | \$ _____ /\$100 |
| 72.  | <b>De minimis rate.</b> Add Lines 68, 70 and 71.   | \$ _____ /\$100 |

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet  | Amount/Rate     |
|------|---|-----------------|
| 73.  | <b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ _____ /\$100 |
| 74.  | <b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> .<br>- or -<br>If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet.<br>- or -<br>If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ _____ /\$100 |
| 75.  | <b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.  | \$ _____ /\$100 |
| 76.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ _____        |
| 77.  | <b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.  | \$ _____        |
| 78.  | <b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ _____        |
| 79.  | <b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>   | \$ _____ /\$100 |

<sup>46</sup> Tex. Tax Code §26.042(b)  
<sup>47</sup> Tex. Tax Code §26.042(f)  
<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate    |
|------|--|----------------|
| 80.  | <b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate). | \$ _____/\$100 |

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ \_\_\_\_\_/\$100  
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: \_\_\_\_\_

**Voter-approval tax rate.** ..... \$ \_\_\_\_\_/\$100  
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: \_\_\_\_\_

**De minimis rate.** ..... \$ \_\_\_\_\_/\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>50</sup>

**print here** ▶

Printed Name of Taxing Unit Representative \_\_\_\_\_

**sign here** ▶

*Quon Rector*  
 Taxing Unit Representative \_\_\_\_\_

\_\_\_\_\_ Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

## FY 2023-24 KELLER FEE SCHEDULE

### Sec. 1 - Building Services

|  |  |
|--|--|
| <b>Residential Building</b>                      | <p>\$1.00 per Square Foot</p> <p>Example: Square Feet: 2,500 = \$1.00 x 2,500 = \$2,500</p>  |
| <b>Residential Additions</b>                     | Same as Residential Building   |
| <b>Residential Alterations</b>                   | Same as Residential Building   |
| <b>Accessory Buildings</b>                       | Same as Residential Building   |
| <b>Building Permit Fees – Commercial</b>         | <p>\$23.50 \$1-\$500 construction value (cv)</p> <p>\$23.50 \$501-\$2,000 cv – First \$500, plus \$3.05 for each additional \$100 or fraction thereof to and including \$2,000; 65% of building permit fee (BPF) for plan review; plus \$50/year contractor registration;</p> <p>\$69.25 \$2,001-\$25,000 cv – First \$2,000, plus \$14 for each additional \$1,000 or fraction thereof to and including \$25,000; 65% of BPF for plan review; plus \$50/year contractor registration;</p>   |
| <b>Building Permit Fees – Commercial (cont.)</b> | <p>\$391.25 \$25,001-\$50,000 cv – First \$25,000, plus \$10.10 for each additional \$1,000 or fraction thereof to and including \$50k; 65% of BPF for plan review; plus \$50/year contractor registration;</p> <p>\$643.75 \$50,001-\$100,000 cv – First \$50,000, plus \$7 for each additional \$1,000 or fraction thereof, to and including \$100,000; plus 65% of BPF for plan review; plus \$50/year contractor registration;</p> <p>\$993.75 \$100,001-\$500,000 cv – First \$100,000, plus \$5.60 for each additional \$1,000 or fraction thereof to and including \$500,000; plus 65% of BPF for plan review; plus \$50/year contractor registration;</p> <p>\$3,233.75 \$500,001-\$1,000,000 cv – First \$500,000, plus \$4.75 for each additional \$1,000 or fraction thereof to and including \$1,000,000; plus 65% of BPF for plan review; plus \$50/year contractor registration;</p> <p>\$5,608.75 Over \$1,000,000 cv – First \$1,000,000, plus \$3.65 for each additional \$1,000 or fraction thereof; plus 65% of BPF for plan review; plus \$50/year contractor registration;</p> <p>Commercial (new construction, additions and alterations) -</p> <p>Based on current building valuation table created by the International Code Council (ICC) which utilizes regional building valuation data upon which commercial building permit fees will be determined (see Attachment A).</p> |
| <b>Certificate of Occupancy</b>                  | <p>\$50</p> <p>*Only charged when no building permit is issued for construction.</p>   |

## FY 2023-24 KELLER FEE SCHEDULE

|   |  |
|---|--|
| <b>Electrical Fee – Commercial</b>                                | \$ 35/Permit – sq. feet up to 500<br>\$ 50/Permit – sq. feet up to 1,499<br>\$ 75/Permit – sq. feet up to 1,999<br>\$100/Permit – sq. feet up to 2,499<br>\$125/Permit – sq. feet up to 2,999<br>\$125/Permit – sq. feet over 3,000, plus \$20 for each additional 1,000 sq. feet    |
| <b>Misc. Electrical Permit</b>                                    | \$100/permit<br>*Only charged when no building permit is issued for construction   |
| <b>Grading Permit / Tree Removal –Non Building Permit Related</b> | \$25 per lot – residential<br><br>\$100 per lot – commercial<br>\$25 per acre – agricultural / undeveloped   |
| <b>Property Maintenance Fee</b>                                   | Actual cost for property maintenance, plus \$250 administration fee  |
| <b>Lien Fee</b>   | Actual cost for filing lien, plus \$250 administration fee and annual interest penalty of 10% to be applied monthly  |
| <b>Fence Permit</b>   | \$50<br>\$0 (Replacement)  |
| <b>Mechanical (HVAC) Fee – Commercial</b>                         | \$ 35/Permit – sq. feet up to 500<br>\$ 50/Permit – sq. feet up to 1,499<br>\$ 75/Permit – sq. feet up to 1,999<br>\$ 100/Permit – sq. feet up to 2,499<br>\$ 125/Permit – sq. feet up to 2,999<br>\$ 125/Permit – sq. feet over 3,000, plus \$20 for each additional 1,000 sq. feet |
| <b>Misc. Mechanical (HVAC) Permit</b>                             | \$100/permit<br>*Only charged when no building permit is issued for construction   |
| <b>Mobile/Manufactured Home</b>                                   | \$100/Permit to include utility connection inspections   |
| <b>Moving Permit</b>  | \$50/Permit  |
| <b>Plumbing Fee – Commercial</b>                                  | \$ 35/Permit – sq. feet up to 500<br>\$ 50/Permit – sq. feet up to 1,499<br>\$ 75/Permit – sq. feet up to 1,999<br>\$ 100/Permit – sq. feet up to 2,499<br>\$ 125/Permit – sq. feet up to 2,999<br>\$ 125/Permit – sq. feet over 3,000, plus \$20 for each additional 1,000 sq. feet |

## FY 2023-24 KELLER FEE SCHEDULE

|   |   |
|---|---|
| <b>Misc. Plumbing Permit</b>                            | \$100/Permit – misc. plumbing (water heater/gas line to pool/spa)<br>*Only charged when no building permit is issued for construction   |
| <b>Re-Inspection Fee</b>                                | \$50 / for each additional re-inspection<br>*Only assessed after an inspection fails more than once for the same violation  |
| <b>Sign Permit</b>                                      | \$50 per sign permit  |
| <b>Mural Permit</b>                                     | \$350 application   |
| <b>Temporary Sign Permit</b>                            | \$25 per sign   |
| <b>Pool Permit</b>                                      | \$500 / in-ground pools<br>\$50 / above ground pools and spas/hot tubs  |
| <b>Temporary Building Permit</b>                        | \$50.00   |
| <b>Demolition Permit</b>                                | \$50  |
| <b>Network Node (Small Cell) Permit Application Fee</b> | \$320 per application   |
| <b>Network Node (Small Cell) Right of Way Use Fee</b>   | \$28 per node, per month  |
| <b>Sidewalks / Curb Cut Fees</b>                        | Fees based on actual costs as derived from City's current miscellaneous concrete contract.  |
| <b>Supplemental Plan Review Fee</b>                     | \$50 per hour (minimum 2 hours residential and 3 hours commercial). Only assessed after original set of plans has been reviewed and approved for construction and changes are made to the plans by the developer/owner/builder/representative |
| <b>Irrigation Permit</b>                                | \$50 each – residential<br>\$100 each – commercial  |
| <b>Miscellaneous Inspections</b>                        | \$50 each   |
| <b>Lost Packet Fee</b>                                  | \$50 each   |
| <b>Map Printing Fees (new)</b>                          | 11" x 17" = None<br>22" x 34" = \$15<br>24" x 36" = \$15<br>36" x 48" and larger = \$25   |
| <b>Special Event Permit Fee</b>                         | \$25<br>No permit costs for non-profits<br>\$250 - Security deposit<br>\$25 per hour / 2 hour min. – Maintenance Staff<br>Supplies at cost plus 10%   |

|                                       |
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| <b>FY 2023-24 KELLER FEE SCHEDULE</b> |
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**Sec. 2 - Planning and Engineering**

|   |  |
|---|--|
| <b>Supplemental Plan Review Fee</b>                                       | \$50 per hour (minimum 2 hours residential and 3 hours commercial). Only assessed after original set of plans has been reviewed and approved for construction and changes are made to the plans by the developer/owner/builder/representative                                  |
| <b>Resubmittal Fee</b>  | \$500 per resubmittal when plans are resubmitted and 30% or more previous comments have not been addressed.  |
| <b>Inspection Fee – Streets and Drainage</b>                              | Actual cost, plus \$60/hour overtime (as necessary)  |
| <b>Transportation Review</b>  | \$500 per analysis   |
| <b>Water and Sewer Inspection</b>   | Actual cost, plus \$60/hour overtime (as necessary)  |
| <b>Water Service Tap Fee (Within City Limits)</b>                         | Actual cost of service tap and meter installation, including any fees associated with a contractor, inspections, boring, and/or sidewalk repairs.*<br><br>*Fees incurred beyond what the customer was provided at the time of payment for services shall be borne by the City. |
| <b>Meter Installation Fee (Meter Cost)</b>                                | 5/8" - \$275<br>3/4" - \$300<br>1" - \$325<br>1 1/2" - \$725<br>2" Turbine/Disc - \$775<br>2" Compound - \$2,075<br>3" or more - Actual meter cost plus service charge fees.   |
| <b>Sewer Service Tap Fee (Within City Limits)</b>                         | Actual cost of service tap, including any fees associated with a contractor, inspections, boring and/or sidewalk repairs.*<br>*Fees incurred beyond what the customer was provided at the time of payment for services shall be borne by the City.                             |
| <b>Water/Sewer Service Tap and/or Meter Install (Outside City Limits)</b> | Actual cost as determined on a case by case basis by the Director of Public Works based on actual costs and impact to the system.  |

|                                       |
|---------------------------------------|
| <b>FY 2023-24 KELLER FEE SCHEDULE</b> |
|---------------------------------------|

|   |   |
|---|---|
| <b>Street Lights</b>  | \$10.50 per month per pole (maximum of 24 months)   |
| <b>Sanitary Sewer Camera Fee</b>  | \$225 each – per residential building permit  |
| <b>Old Town Keller Asphalt Parking</b>                                    | <ul style="list-style-type: none"> <li>• Existing buildings/facilities – actual cost of materials</li> <li>• New buildings/facilities and existing buildings/facilities with privately funded improvements exceeding \$50,000 – no cost</li> </ul> <p>Public parking space construction scope and schedule to be at the discretion of the Department of Public Works and dependent upon the availability of funding as determined by the City</p> |
| <b>Miscellaneous right-of-way encroachment, dedication or abandonment</b> | \$100 each  |
| <b>Miscellaneous easement dedication or abandonment</b>                   | \$100 each  |
| <b>Plat (Preliminary, Final, and Amended)</b>                             | \$300 per application plus \$20 per lot residential (exceeding one lot); \$250 per application for single residential lot<br>\$300 per application plus \$20 per acre for non-residential   |
| <b>Minor Subdivision Plat</b>   | \$300+\$20/Lot exceeding one lot  |
| <b>Major Subdivision Plat - Residential</b>                               | \$500+\$20/Lot exceeding one lot  |
| <b>Major Subdivision Plat - Non-Residential</b>                           | \$500+\$20/Acre   |
| <b>Planned Development</b>  | \$700 for planned development   |
| <b>Future Land Use Plan Amendment</b>                                     | \$500 per application   |
| <b>Thoroughfare Plan Amendment</b>  | \$250 per application   |
| <b>Specific Use Permit</b>  | \$350 residential<br>\$500 commercial   |
| <b>Rezoning Application</b>   | \$500   |
| <b>Site Plan Application</b>  | \$400 application<br>\$200 amendments not requiring Planning Zoning/City Council approval<br><br>\$400 amendments requiring Planning Zoning/City Council approval   |

## FY 2023-24 KELLER FEE SCHEDULE

|                                       |   |
|---------------------------------------|---|
| <b>Site Plan Evaluation</b>           | \$300+\$20/lot exceeding one lot  |
| <b>Variance Adjustment</b>            | \$500 application   |
| <b>Park Land Dedication</b>           | One (1) acre per thirty (30) residential dwelling units. Payment in lieu of land dedication shall be the average per acre value of the property(s) to be developed as assigned by the Tarrant Appraisal District's most recent appraised market land value, or \$30,000 per acre, whichever is greater, not to exceed \$50,000 per acre.  |
| <b>Appeal to Tree Board</b>           | Application - \$500<br>\$150 per caliper inch mitigation  |
| <b>Public Art Development Fee</b>     | .25% of Construction Value  |
| <b>Landscape/Screening Wall Plans</b> | \$200   |
| <b>Gas Well Permit Fee</b>            | \$10,000 per well bore  |
| <b>Sec. 3 - Facility Rental Fees</b>  |   |
| <b>Field Rentals</b>                  | <p>\$25 resident - 2 hour baseball &amp; softball field plus \$20/2 hour for lights</p> <p>\$100 non-resident - 2 hour baseball &amp; softball field, plus \$20/2 hour for lights</p> <p>\$50 per pad, per day for soccer pad, plus \$15/2 hour for lights</p> <p>\$200 per pad for 5 days soccer pad, plus \$15/2 hour for lights</p> <p>\$25 resident - 2 hr. multi use field, plus \$17/2 hour for lights</p> <p>\$100 non-resident - 2 hour multi-use, field plus \$17/2 hour for lights</p><br><p>\$200 – day for multi-use arena; practice rental \$15/3 hour; clinic rental \$100/day; half-day clinic, \$50; 6 hour event, \$100; refundable security deposit, \$100; tractor &amp; operator fee, \$30/3 hour minimum</p><br><p>Refundable deposits - \$500 refundable security deposit for utilization of facility keys for Keller Sports Park</p> |

## FY 2023-24 KELLER FEE SCHEDULE

### Stage Rental

Stage rental fee, \$1,000 for the first six hours or any portion thereof, (includes delivery, set-up and tear down), and \$50 for each additional hour thereafter.

Note: Accessories are only available for rent in conjunction with stage rental.

- Decorative Stage Skirting, \$15 per day
- Audio/Light Technician Stage hand, \$45 per hour (when using lights and audio, a certified stage hand must be utilized.)
- Additional Audio/Light Technician Stage hand, \$25 per hour (when using lights and audio, a certified stage hand must be utilized.)
  
- Theater Lights, \$100 per day
- Portable Stage Sections, \$25 each per day (fee includes placement and removal.)

### Picnic Facilities

Residential rental fee of \$30 for 3 hours, plus \$15 for each additional hour. Non-residential rental fee of \$40 for 3 hours, plus \$20 for each additional hour with a 3 hour minimum rental period for both.

## Sec. 4 - Sports Fees

### Non-Resident Fee

Long-term users shall pay the city a non-resident fee of \$30 per player per sport season to recover a portion of the maintenance and operation costs of athletic fields and facilities. Non-resident fees shall be capped at \$90 per family, per season.

## Sec. 5 - Facility Use Fees

### Library Meeting Room Use

free - residents  
\$25 for non-residents

### Library Membership Fee

free - residents  
\$25 for non-residents, per family / year  
\$12.50 for non-resident seniors / year  
\$ 0.50 replacement card fee

### Library Microfilm/fiche and flash drives

\$0.10 per page for microfilm/fiche  
\$8.11 each for flash drives

### Library Copy Machine

\$0.10 per page for black laser printer  
\$0.25 per page for color laser printer

### Library Fees

Fees for damages/missing:  
DVD case, \$2, Audio or CD case, \$1, replacement CD from audio set, \$7.50

### Library Test proctoring

\$20 each

|                                       |
|---------------------------------------|
| <b>FY 2023-24 KELLER FEE SCHEDULE</b> |
|---------------------------------------|

**Sec. 6 - Animal Control**

|  |   |
|--|---|
| <b>Animal Removal from Privately Owned Traps</b> | \$30 per animal   |
| <b>Replacement Tag Fee</b>                       | \$5 per animal  |
| <b>Microchip Implanting</b>                      | \$25 per animal   |
| <b>Surrender Fee</b>                             | \$30 per animal (residents only)  |
| <b>Euthanasia Fee</b>                            | \$30 per animal (residents only)  |
| <b>Dead Animal Removal</b>                       | \$30 per animal   |
| <b>Quarantine Fee</b>                            | \$25 per animal, per day  |
| <b>Impoundment</b>                               | \$ 10 daily, plus:<br><br>\$ 30 1st offense<br>\$ 50 2nd offense<br>\$ 75 3rd offense<br>\$150 4th offense<br>\$150 5th offense |
| <b>Exotic Pet Fee, Non-Hazardous</b>             | \$20 per animal, per year   |
| <b>Dangerous Dog Registration</b>                | \$50 per animal   |

**Sec. 7 – Public Safety Fees**

|   |   |
|---|---|
| <b>Court Copy Fees</b>  | \$0.10 1st copy<br>\$2 each – citation list<br>\$40 per month – citations faxed<br>(Pursuant to the Texas Administrative Code associated with copies of public information) |
| <b>Accident Report</b>  | \$5 each  |
| <b>Burglar Alarm</b>  | \$25 annual permit fee; 1 – 3 false alarms, included in annual permit; 4 – 5 false alarms, \$50 each; 6 – 7 false alarms, \$75 each; 8+ false alarms, \$100 each            |
| <b>Police Copy Fees</b>   | \$0.10 per page<br>\$5 per disc<br>(Pursuant to the Texas Administrative Code associated with copies of public information)   |
| <b>Police Special Assignments (Special Events as approved under the City’s Special Events Policy)</b> | \$46.80-58.50/hr. minimum 3 hours (all uses)  |

## FY 2023-24 KELLER FEE SCHEDULE

|   |   |
|---|---|
| <b>Incident Reports</b>                   | No charge<br>(Pursuant to the Texas Administrative Code associated with copies of public information)   |
| <b>Finger Printing</b>                    | \$10 per person   |
| <b>Solicitors License</b>                 | Charitable Solicitation<br>\$35 for the first person<br>\$20 for each additional person<br>\$65 background check per person<br><br>Religious – No permit fee<br>\$65 background check per person<br><br>Itinerant Merchants and Publication Sales and Solicitation<br>\$50 for the first person<br>\$20 for each additional person<br>\$65 background check per person  |
| <b>Emergency Medical Services</b>         | The rate structure for pricing shall be a set fee of \$1,750, plus a mileage charge of \$23 per loaded transport mile of ambulance service. The City Manager shall be authorized to adjust the set fee structure which shall conform to the reasonable, customary, and usual charges associated with the provisions of health care.   |
| <b>Emergency Medical Services (Cont.)</b> | Insurance payments, whether private or governmental (Medicare/Medicaid) shall be accepted as payment in full for ambulance service for Keller residents and non-resident employees suffering a non-work related event while on duty.<br><br>Keller residents that have no medical insurance or if payment is not received from the patient’s insurance plan shall be responsible for a maximum fee for ambulance service which shall be the Federal reimbursement rate in effect at the time of service or \$300, whichever is greater.<br><br>Patients who receive ALS treatment by Keller Fire-Rescue but are not transported by Keller Fire-Rescue or a mutual-aid ambulance shall be responsible for the cost of the treatment or a fee not to exceed \$200.<br><br>Patients treated and transported by Keller Fire-Rescue that are not residents of Keller shall be held financially responsible for the outstanding balance for ambulance service not paid by insurance coverage. For Medicare/Medicaid patients this fee responsibility will be up to the Federal reimbursement rate allowable at time of service. |

## FY 2023-24 KELLER FEE SCHEDULE

|                                      |   |
|--------------------------------------|---|
| <b>Fire Construction Permit Fees</b> | <p>\$23.50 \$1-\$500 cv</p> <p>\$ 23.50 \$501-\$2,000 cv – First \$500, plus \$3.05 for each additional \$100 or fraction thereof to and including \$2,000; plus plan review fee equal to 65% of construction permit fee</p> <p>\$ 69.25 \$2,001-\$25,000 cv – First \$2,000 + \$14 for each additional \$1,000 or fraction thereof to and including \$25,000; plus plan review fee equal to 65% of construction permit fee</p> <p>\$ 391.25 \$25,001-\$50,000 – First \$25,000, plus \$10.10 for each additional \$1,000 or fraction thereof to and including \$50,000; plus plan review fee equal to 65% of construction permit fee</p> <p>\$ 643.75 \$50,001-\$100,000 – First \$50,000, plus \$7 for each additional \$1,000 or fraction thereof to and including \$100,000; plus plan review fee equal to 65% of construction permit fee</p> |
| <b>Fire Construction Permit Fees</b> | <p>\$993.75 \$100,001-\$500,000 – First \$100,000, plus \$5.60 for each additional \$1,000 or fraction thereof to and including \$500,000; plus plan review fee equal to 65% of construction permit fee</p> <p>\$3,233.75 \$500,001-\$1,000,000 – First \$500,000, plus \$4.75 for each additional \$1,000 or fraction thereof to and including \$1,000,000; plus plan review fee equal to 65% of construction permit fee</p> <p>\$5,608.75 over \$1 million – First \$1 million, plus \$3.65 for each additional \$1,000 or fraction thereof; plus plan review fee equal to 65% of construction permit fee</p>   |
| <b>Contractor Documentation Fee</b>  | \$50 annually, due January 1st of each year   |
| <b>Fire Operational Permit Fees</b>  | See Fire Construction Permit Fees   |
| <b>Fire Apparatus Fees</b>           | <p>\$400 hour – Fire apparatus w/crew - 2 hour minimum</p> <p>\$200 hour – Brush truck w/crew - 2 hour minimum</p> <p>\$250 hour – Ambulance w/crew - 2 hour minimum</p> <p>\$150 hour – ATV ambulance w/crew - 2 hour minimum</p> <p>\$280 hour – K.I.S.D. football game, EMS – per game</p> <p>\$75 hour – Inspector - 2 hour minimum</p> <p>\$60 hour – Standby firefighter - 2 hour minimum</p>   |

## FY 2023-24 KELLER FEE SCHEDULE

### Sec. 8 – Water and Sanitary Sewer Fees

|  |   |
|--|---|
| <b>After Hours Turn On</b>                           | \$50 per incident   |
| <b>Customer Deposit</b>                              | \$80 residential meter<br><br>Multi-family and non-residential meter deposits based on estimated customer usage for a one month period.<br><br>Fire hydrant meter rental deposit based on actual replacement cost.  |
| <b>Master Deposit</b>                                | \$80 – residential only   |
| <b>Delinquent Account Deposit</b>                    | Applies to customers that have had their service disconnected for failure to pay or non-sufficient funds – new deposit not to exceed an amount equal to double the estimated average monthly bill for said customer.  |
| <b>Cleaning Deposit</b>                              | One time deposit of \$20 for ten consecutive days of water meter usage.<br>Deposit applied to final billing.  |
| <b>Late Utility Payment Fee</b>                      | 10% of outstanding balance.   |
| <b>Damaged/Broken Lock</b>                           | \$100 each per incident.  |
| <b>Meter Testing</b>                                 | \$50 each per incident for meters 1” and less.<br>Meters 1 ½” and larger, fee shall be the actual cost of testing and the actual cost of installation and removal. If meter test shows it is registering more water than actually going through the meter, the fee is refunded. |
| <b>Water Reconnect Fee</b>                           | \$25 each per incident.   |
| <b>Account Activation Fee</b>                        | \$15 each   |
| <b>Account Transfer Fee</b>                          | \$15 each   |
| <b>Damaged meter, transponder, meter box and lid</b> | Actual cost for replacement and/or repair to include time and materials.  |

### Sec. 9 – Finance

|                                 |  |
|---------------------------------|--|
| <b>Auction Item Storage Fee</b> | The Buyer will be charged a \$25.00 per day/per LOT storage fee after the final removal day. This fee will be collected from the Buyer at the time of pick up. |
|---------------------------------|--|

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| <b>FY 2023-24 KELLER FEE SCHEDULE</b> |
|---------------------------------------|

**Sec. 10 - Utility Billing Rates**

**WATER RATES**

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RESIDENTIAL/NON-RESIDENTIAL

MINIMUM BILL (1st 2,000 gallons):

Rates Per Month:

|                                   |          |
|-----------------------------------|----------|
| 5/8" x 3/4" meter (Class Code A)  | \$23.12  |
| 3/4" x 3/4" meter (Class Code AB) | \$28.78  |
| 1" meter (Class Code B)           | \$34.63  |
| 1 1/2" meter (Class Code BC)      | \$56.32  |
| 2" meter (Class Code C)           | \$78.02  |
| 3" meter (Class Code D)           | \$121.44 |
| 4" meter (Class Code E)           | \$150.25 |
| 5" meter (Class Code F)           | \$193.67 |
| 6" meter (Class Code G)           | \$237.07 |
| 7" meter (Class Code H)           | \$265.91 |
| 8" meter (Class Code I)           | \$300.59 |

RESIDENTIAL

Volume/Commodity Charge

Rates per 1,000 gallons:

|                 |        |
|-----------------|--------|
| 0 - 2,000       | \$3.45 |
| 2,000 - 10,000  | \$4.72 |
| 10,001 - 20,000 | \$5.15 |
| 20,001-25,000   | \$5.74 |
| 25,001 - 40,000 | \$7.25 |
| 40,000 +        | \$7.84 |

NON-RESIDENTIAL

Volume/Commodity Charge

Rates per 1,000 gallons:

|                 |        |
|-----------------|--------|
| 0 - 2,000       | \$3.45 |
| 2,001 - 10,000  | \$4.72 |
| 10,001 - 20,000 | \$5.91 |
| 20,001 - 25,000 | \$6.76 |
| 25,001 - 40,000 | \$7.25 |
| 40,000 +        | \$7.84 |

## FY 2023-24 KELLER FEE SCHEDULE

### WASTEWATER (SEWER) RATES

| RESIDENTIAL/COMMERCIAL - INSIDE CITY | Rates Per Month: |
|--------------------------------------|------------------|
| MINIMUM BILL: per 1,000 gals.        | \$5.29           |
| 5/8" x 3/4" meter (Class Code A)     | \$16.45          |
| 3/4" x 3/4" meter (Class Code AB)    | \$20.41          |
| 1" meter (Class Code B)              | \$24.36          |
| 1 1/2" meter (Class Code BC)         | \$30.20          |
| 2" meter (Class Code C)              | \$36.03          |
| 3" meter (Class Code D)              | \$53.33          |
| 4" meter (Class Code E)              | \$80.30          |
| 5" meter (Class Code F)              | \$116.80         |
| 6" meter (Class Code G)              | \$172.86         |
| 7" meter (Class Code H)              | \$255.80         |
| 8" meter (Class Code I)              | \$378.62         |

| RESIDENTIAL/COMMERCIAL - OUTSIDE CITY | Rates Per Month: |
|---------------------------------------|------------------|
| MINIMUM BILL: per 1,000 gals.         | \$6.09           |
| 5/8" x 3/4" meter (Class Code A)      | \$18.92          |
| 3/4" x 3/4" meter (Class Code AB)     | \$23.47          |
| 1" meter (Class Code B)               | \$28.01          |
| 1 1/2" meter (Class Code BC)          | \$34.72          |
| 2" meter (Class Code C)               | \$41.42          |
| 3" meter (Class Code D)               | \$61.32          |
| 4" meter (Class Code E)               | \$92.33          |
| 5" meter (Class Code F)               | \$134.30         |
| 6" meter (Class Code G)               | \$198.77         |
| 7" meter (Class Code H)               | \$294.13         |
| 8" meter (Class Code I)               | \$435.34         |

Rates per 1,000 gallons water usage: (residential up to 20,000 gallons)  
 No maximum volume charge on commercial/non-residential

### Drainage Utility Fee Rates

|                                       | Per Month:                              |
|---------------------------------------|---|
| Residential                           | \$7.000                                 |
| All non-residential real property*    | Impervious Area X \$7.000               |
| Property Type:                        | Impervious Area = Number of Acres X ERU |
| Commercial                            | Equivalent Residential Units (ERU):     |
| Industrial                            | 10.79                                   |
| Institutional, Churches, Multi-Family | 7.25                                    |
| Parks & Open Space                    | 7.25                                    |
|                                       | 0.18                                    |

\* - City, County, School Districts, State and Federal governments are exempt

## **BUDGET POLICIES**

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In accordance with Articles V and VIII of the Keller Charter and other related ordinances and policies, the following budget policies are followed throughout the budgetary process.

### **Section 5.01(c). Powers and duties of the City Manager.**

- (2) Prepare the budget annually and submit to the City Council, and be responsible for its administration after adoption.
- (3) Prepare and submit to the City Council as of the end of the fiscal year a complete report on the finances and administrative activities of the City for the preceding year.
- (4) Keep the City Council advised of the financial condition and future needs of the city and make such recommendations as may seem desirable.

### **Section 8.02. Submission of budget and budget message.**

The fiscal year of the city shall begin on the first day of October and end on the last day of the following September.

On or before August 15 of each year, the City Manager shall submit to the City Council a budget for the ensuing fiscal year and an accompanying message in the form and with the content as prescribed by the [City] Council.

*Code reference - Fiscal year established, § 2-110.*

### **Section 8.03. Budget as a public record.**

The budget and budget message and all supporting schedules shall be a public record in the office of the City Secretary open to public inspection by anyone. The City Manager shall cause sufficient copies of the budget and budget message to be prepared for distribution to the [City] Council and to the public library.

### **Section 8.04. Publication of notice of public hearing.**

At the meeting of the [City] Council at which the budget and budget message are submitted, the [City] Council shall determine the place and time of the public hearing on the budget, and shall cause to be published a notice of the place and time of such hearing which shall be not less than seven (7) days after date of publication, at which the [City] Council will hold a public hearing.

### **Section 8.05. Public hearing on budget.**

At the time and place so advertised, or at any time and place to which such public hearing shall from time to time be adjourned, the [City] Council shall hold a public hearing on the budget as submitted, at which all interested persons shall be given an opportunity to be heard, for or against the estimates or any item thereof.

## **BUDGET POLICIES**

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### **Section 8.06. Further consideration of budget.**

After the conclusion of such public hearing, the [City] Council may make such changes as it shall deem proper, except that such proposed expenditures as are fixed by law cannot be changed. Before making any change which could cause an increase in the total proposed budget, the [City] Council shall hold an additional public hearing in the same manner and with the same notice as set forth for original budget hearings.

### **Section 8.07. Addition to budget.**

After such further hearing, the [City] Council may insert the additional item or items, and make the increase or increases, to the amount in each case indicated by the published notice, or to a lesser amount, but where it shall increase the total proposed expenditures, it shall also increase the total anticipated revenue to at least equal such total proposed expenditures.

### **Section 8.08. Majority of full [City] Council required.**

The budget shall be adopted by the favorable votes of at least a majority of all the members of the [City] Council.

### **Section 8.09. Date of final adoption; failure to adopt.**

The budget shall be finally adopted not later than the twenty-seventh day of the last month of the fiscal year. Should the [City] Council take no final action on or prior to such date, the budget, as submitted, shall be deemed to have been finally adopted by the [City] Council.

### **Section 8.10. Effective date of budget certification; copies made available.**

Upon final adoption, the budget shall be in effect for the budget year. A copy of the budget, as finally adopted, shall be certified by the Mayor and the City Secretary and filed in the office of the City Secretary. The budget so certified shall be printed, mimeographed or otherwise reproduced and sufficient copies thereof shall be made available for the use of all offices, departments and agencies and for the use of interested persons and civic organizations.

### **Section 8.11. Budget establishes appropriations.**

From the effective date of the budget the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

### **Section 8.12. Amendment.**

The City Council may during the fiscal year amend the budget by ordinance if such amendment will not increase the total of all budget expenditures. If such expenditures are necessary to protect public property or the health, safety or general welfare of the citizens of Keller, the total budget may be increased after notice and public hearing as prescribed for adoption of the original budget.

## **BUDGET POLICIES**

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### **Section 8.13. Appropriation of excess revenue.**

If at any time the total accruing revenue of the City shall be in excess of the total estimated income thereof, as projected in the budget, the City Council may by ordinance amend the budget so as to appropriate such excess revenue to such purposes as they may deem appropriate after notice and public hearing as required for adoption of the original budget.

### **Section 8.14. Accounting procedures.**

Accounting procedures shall be maintained by the City adequate to record in detail all transactions affecting the acquisition, custodianship and disposition of anything of value; and the recorded facts shall be presented annually to the City Council and to the public and such summaries and analytical schedules in detailed support thereof as shall be necessary to show the full effect of such transaction for each fiscal year upon the finances of the City and the relation to each department thereof including distinct summaries for each required by law to be segregated.

### **Section 8.15. Independent audit.**

The [City] Council shall cause an independent audit to be made of the books of account, records and transactions of all the administrative departments of the City at least once yearly. Such audit shall be made by a certified public accountant selected by and responsible to the [City] Council. The duties of the auditors so appointed shall include the certification of all statements. Such statements shall include a balance sheet, exhibiting the assets and liabilities of the City, supported by departmental schedules, and schedules for each publicly owned or operated utility, summaries of income and expenditures, supported by detailed schedules, and also comparison, in proper classification, with the last previous year. The report of such auditor or auditors for the fiscal year shall be printed and a copy thereof shall be furnished to each member of the [City] Council and the City Manager, and a copy shall be made available to each citizen who may request such. The original shall be kept among the permanent records of the City.

### **Section 8.16. Power to tax.**

The City Council shall have the power under the provisions of state law to levy, assess and collect an annual tax upon taxable property within the City, the tax not to exceed the rate as provided for by state law governing cities with a population in excess of five thousand (5,000) inhabitants.

If for any cause the City Council shall fail to pass a tax ordinance for any one (1) year, levying taxes for that year, then and in the event the tax levying ordinance and rate established therein last passed shall and will be considered in force and effect.

### **Section 8.17. Defect shall not invalidate tax levy.**

Defects in the form of preparation of the budget or the failure to perform any procedural requirement shall not invalidate any tax levy or the tax roll.

## **CITY OF KELLER** **Financial Management Policies**

### **1. Purpose of Policies.**

1.1 The City of Keller (the City) is committed to sound financial management through integrity, prudent stewardship, financial planning and accountability, full disclosure, and communication. Financial Management Policies will enable the City to achieve and maintain a stable, positive financial condition, while also providing guidelines for the day-to-day planning and operations of the City's financial affairs.

1.2 The City will establish and maintain a high standard of accounting practices. The City's accounting system shall conform to generally accepted accounting principles (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB) for governmental entities.

1.3 The City will prepare and maintain in a current status written administrative procedures relating to each financial management area. The City Manager, department directors, and managers are responsible for ensuring that good internal controls are maintained and followed throughout their respective City departments, that all management directives or internal control recommendations are implemented in a timely manner, and that all independent auditor recommendations are addressed.

1.4 The City will pursue transparency with regard to disclosure of financial information. Accordingly, the City will seek to attain the highest Texas Comptroller of Public Accounts Transparency award without placing any unnecessary burdens on staff. A primary focus of financial transparency is the ability for citizens to review the City's financial information online. At a minimum, online information will include annually adopted budgets, comprehensive annual financial reports, and check registers.

1.5 These financial management policies shall remain in effect until amended by the City Council. The City Council shall review the policies annually, and amend as necessary.

### **2. Operating Budgets.**

2.1 Annual estimates of revenue in both the general fund and enterprise funds shall be based on historical trends and a reasonable expectation of growth. A conservative approach shall be observed in estimating revenues, so that revenue estimates will not be overstated. Annual Water and Wastewater Enterprise Fund revenues shall be budgeted on the basis of a normalized year, with reasonable estimates of customer growth, not on the basis of forecasted above-average rainfall (wet year) or below -average rainfall (dry year).

2.2 The adoption of an operationally balanced budget shall be required. An operationally balanced budget shall be defined as a budget in which on-going revenues equal or exceed on-going expenditures and one-time expenditures may be funded with undesignated fund balance. In addition, current resources (current revenues plus undesignated fund balances) will equal or exceed current expenditures (on-going plus one-time expenditures) for each individual fund.

2.3 At the end of each fiscal year, the City shall establish a goal that the fund balances of each fund be within requirements of the Fund Balance Policy.

2.4 The City should endeavor to maintain a diversified and stable revenue base in order to prevent overall revenue shortfalls as a result of periodic fluctuations in any one revenue source. Each existing and potential revenue source will be re-examined annually.

2.5 The City may use non-recurring resources and fund balances to fund non-recurring expenditures. Recurring expenditures shall be funded with recurring revenues only.

2.6 User charges, rates and fees shall be established at a level related to the cost of providing the services. These charges, rates and fees shall be reviewed not less than annually in order to determine the appropriate level of funding anticipated to support the various related activities. In order to mitigate the magnitude of rate increases necessary for the Water and Wastewater Enterprise Fund, an independent cost of service study will be conducted at least every three (3) years to review rate methodology and ensure revenues will meet future obligations. The cost of service study shall include operating costs, anticipated capital improvements and use of associated impact fees, provision for an adequate level of working capital, and requirements necessary to meet all current and future revenue bond covenants.

2.7 Rates for water and wastewater enterprise activities shall be maintained at levels sufficient to ensure that annual revenues will be available to pay all direct and indirect costs of the enterprise activities, including costs of operation, capital improvements, maintenance, and principal and interest requirements on outstanding debt, and interest and sinking fund and reserve fund requirements. The City recognizes an obligation to provide water and wastewater services to customers as economically as possible, while also maintaining the fiscal integrity of the Water and Wastewater Enterprise Fund; therefore, the City will seek to pass through (recover) increases in water supply costs and wastewater treatment services to customers of the City of Keller.

2.8 Net earnings of enterprise funds for any fiscal period should be adequate to meet all bond covenants, especially the debt coverage ratio. Net earnings shall be defined to include non-operating revenues available for debt service, excluding depreciation and transfers to other funds.

2.9 Enterprise funds shall adequately compensate the General Fund (and other applicable funds) for administrative and/or management services provided to the enterprise funds. Transfers from enterprise activities to the general fund for administrative services shall not exceed the estimated costs incurred by the General Fund in providing such services. Payments in-lieu-of-taxes and franchise fee payments shall be paid by enterprise funds to other appropriate funds. The basis for each transfer shall be fully identified each year in the proposed budget.

2.10 A proposed budget for all budgeted funds shall be submitted to the City Council by the City Manager on or before August 15 of each year, for the ensuing fiscal year. [*Keller Charter, Section 8.02*]. The City Manager's proposed budget shall be filed in accordance with State law including filing with the Office of the City Secretary and at the Keller Public Library, and on the City's website.

2.11 Unless otherwise noted in the annual budget document, annual fixed-dollar budgets will be adopted for all funds except capital funds, grant funds, donation funds, impact fee funds, Council approved operating project funds and trust funds for the period beginning October 1 and ending September 30 of the following year. Funds which are funded by non-reoccurring and/or expected revenue sources such as grants, donations, and impact fees shall be considered non-budgeted funds. Budgets for capital and Council approved operating project funds are adopted based upon the anticipated time line for completion of the project, also known as the project life basis, and not a fiscal year basis.

2.12 All budget appropriations (except for project life funds) lapse at fiscal year-end (September 30) and the City shall strive to minimize any encumbrances at year-end. Any encumbered appropriations at year-end may be re-appropriated by a budget amendment in the ensuing fiscal year.

2.13 All budgets shall be adopted on a basis of accounting consistent with GAAP, as applied to governmental entities, with the exception of Enterprise and Internal Service Funds. Revenues are budgeted as they become measurable and available. Expenditures are charged against the budget when they become measurable, or when a liability has been incurred and the liability is expected to be liquidated with available current resources. Enterprise and Internal Service Funds are prepared on a working capital basis in which depreciation is not budgeted, but capital improvements and debt service principal payments are budgeted as expenditures/expenses.

2.14 The budget shall be maintained at the legal level of control which is the department within the individual fund. Expenditures may not exceed the legal level of control at the department level within an individual fund without approval of the City Council. The City Manager is authorized to transfer appropriations within a department or between departments in an individual fund in accordance with these policy guidelines.

2.15 Authority to transfer appropriations within a fund or department. The City Manager or designee may approve transfers of available appropriations between general classifications of expenditures within the same fund, provided the transfer amounts do not result in a net increase or decrease in total appropriations for the fund.

2.16 Authority to transfer appropriations between a fund. Transfers of available appropriations in general classifications of expenditures between funds, shall be approved only by the City Council unless related to grant or bond activities.

2.17 Increase in total appropriations and use of contingency funds. The City Council shall also approve any budget modification(s) resulting in a net increase or decrease in appropriations, or any proposed use of contingency funds [*Keller Charter, Section 8.12*].

2.18 The City will strive to receive and retain the Distinguished Budget Presentation Award presented annually by the Government Finance Officers Association (GFOA).

2.19 Reserves of Enterprise and Internal Service Funds will be disclosed using working capital as defined in the Fund Balance Policy, rather than retained earnings.

2.20 Budgets of Enterprise and Internal Service Funds shall be self-supporting, i.e., on-going revenues equal or exceed on-going expenditures (excluding depreciation) and one-time expenditures may be funded with working capital.

2.21 Budgets shall integrate performance measures, goals and objectives, service levels and productivity measures where appropriate, and provide a means of measuring and monitoring performance, goals and productivity.

2.22 New positions and programs funded in annual budgets will be disclosed at their full annual cost in the initial and subsequent years of funding, or at the respective full-time equivalent costs for new positions. Even if the positions and/or programs are anticipated to begin mid-year, the full annual costs, or the full-time equivalent costs for new positions, will be disclosed in the budget. Positions temporarily vacant will also be disclosed at their full annual cost in the annual budget.

2.23 When possible, replacement funds shall be created to ensure the ability to make timely replacements.

### 3. Capital Improvements.

3.1 The City will develop and maintain a comprehensive five-year plan for capital improvements. This plan shall be presented to and reviewed by the City Council annually. Capital improvements for planning purposes shall be considered as all land, land improvements, building projects, infrastructure (i.e., streets, water and wastewater improvements) and equipment exceeding one hundred thousand dollars (\$100,000) in cost.

3.2 All capital improvements should be made in accordance with the five-year plan as adopted or reviewed by the City Council.

3.3 The City Council shall adopt an annual capital budget that is based on the five-year capital improvement plan. This capital budget shall identify the sources of funding for each capital project authorized for the ensuing fiscal year. Assessments and pro-rata charges may be applied where applicable to fund capital projects.

3.4 The City's capital improvement program shall be coordinated with the operating budgets. Operating costs associated with each capital improvement project will be identified in the capital budget and included in the appropriate operating budget if the project is authorized.

3.5 Interest earnings on bond proceeds shall be credited to the appropriate bond fund and will be used to help with future debt management.

3.6 For capital budgeting purposes, capital improvement projects for facilities (fire stations, libraries, City Halls, etc.) will not only reflect cost of acquisition or construction of the facility, but shall also reflect the annual operating costs of staffing, equipping, operating and insuring of the facility in the impacted operating fund.

3.7 The City will measure the condition of our infrastructure, and the degree to which the City is meeting infrastructure replacement needs. The City will budget to make timely infrastructure repairs and replacements to avoid additional repairs and/or long-term damage.

3.8 The City Council may establish, by resolution, policies and procedures for prioritizing capital project improvements, establishing a reserve therefore, and the funding thereof in accordance with the provisions of the City's Financial Management Policies.

#### 4. Debt Management.

4.1 Long-term debt shall not be incurred to finance annual and/or on-going operations. Long-term debt shall be defined as debt requiring more than five years to retire. Short-term or interim debt shall be defined as debt requiring five years or less to retire, and may be used to fund purchases of machinery, equipment (including office equipment) and vehicles.

4.2 When any debt is issued to finance capital improvements, the City shall retire the debt within a period not to exceed the expected useful life of the projects or improvements being financed. When possible the debt should not exceed 15 years unless the expected asset life is beyond 50 years.

4.3 Total debt service requirements (principal and interest) in any fiscal year should generally not exceed twenty-five percent (25%) of the City's total operating expenditures/expenses (excluding capital projects funds).

4.4 Total direct general obligation debt service requirements shall not exceed fifteen percent (15%) of the assessed value of taxable property.

4.5 The City shall maintain good communications with the major bond rating agencies concerning the City's financial condition, and shall follow a policy of full disclosure in every financial report and official bond statement. The City will maintain sound fiscal management practices to maintain current bond ratings.

4.6 Interest and sinking fund and/or debt reserve balances shall be maintained in accordance with the City's most restrictive bond ordinances and/or covenants.

4.7 Use of impact fee revenue for debt will be evaluated during each budget year. The amount of impact fees being used for debt service shall be fully disclosed in the annual budget.

4.8 Debt issuance is costly, time-consuming and should be done no more than once a year if possible.

4.9 The percentage of the tax rate designated for debt service purposes should not exceed thirty percent (30%) of the total tax rate.

## 5. Financial Reporting.

5.1 An annual independent financial audit shall be performed by a properly licensed independent public accounting firm, and results of this audit will be presented to the City Council by March 31 of the following year in the form of an Annual Comprehensive Financial Report (ACFR), in accordance with generally accepted accounting principles (GAAP) and GFOA requirements, unless delayed by extenuating circumstances and an extension has been granted by GFOA.

5.2 The City will strive to receive and retain the Certificate of Achievement for Excellence in Financial Reporting awarded annually by GFOA.

5.3 Timely interim financial reports will be produced for department managers for internal purposes. Departmental reports comparing budget to actual amounts shall be prepared by the Finance Department in a timely manner.

5.4 Financial reports including capital project updates shall be prepared on at least a quarterly basis and made available to the City Council in a condensed format. After presentation of the report to the City Council, the report shall be made available for public inspection.

5.5 Every three to five years, the City will issue requests for proposal to choose an auditor for a period not to exceed five years.

## 6. Purchasing.

6.1 The City Manager or designee shall be responsible for maintaining a written purchasing policy in accordance with State statutes and City Ordinances. The policy shall be approved by City Council.

## 7. Cash and Investments.

7.1 The Director of Administrative Services or designee shall be responsible for maintaining written administrative procedures for all areas of cash and investments, in accordance with State statutes, City ordinances and these policies.

7.2 The City will enter into a depository agreement with one or more banks for a specified period of time and specified fees for banking services. The term of each depository agreement shall not exceed five (5) years unless otherwise approved by the City Council.

7.3 Collection, deposit and disbursement of all funds will be scheduled to ensure maximum cash availability and investment earnings.

7.4 The City's first and foremost investment objective shall be safety of principal. To meet this objective, the City will seek to obtain a competitive, or market rate-of-return on investments, consistent with the City's investment policy.

## 8. General Policies.

8.1 The City Manager is authorized to write off bad debt accounts less than one thousand dollars (\$1,000) which have been delinquent for more than one hundred twenty (120) days. These accounts will be aggressively pursued for collection by any lawful and available means. Accounts which are in bankruptcy status, involving a claim of one thousand dollars (\$1,000) or less, which require the City to make an election to the bankruptcy court, will be referred to the City Manager, with a recommendation by the City Attorney. The City Manager shall report all bad debt write-offs of note to City Council. All accounts involving write-offs greater than one thousand dollars (\$1,000) shall be referred directly to City Council for write off, or further recommended action.

8.2 The City shall follow a policy of aggressively pursuing the collection of current and delinquent ad valorem taxes, and shall strive to maintain a current ad valorem tax collection rate equal to or exceeding ninety-seven percent (97%) of the current levy. In addition, the City will aggressively pursue collection of other debts owed to the City, e.g., water bills, ambulance billings, etc.

8.3 Sound appraisal procedures and practices will be monitored by the City in order to keep property values current. The City will annually review the various levels of property tax exemptions and abatements which may be optionally granted by the City.

8.4 The City may impose impact fees upon new development. The purposes of these fees are to pay a portion of the cost of constructing capital improvements or facility expansions necessary to serve new development.

8.5 Expenditures of impact fees are limited to paying for construction-related costs or capital improvements or facility expansions and to payment of principal and interest on bonds, notes, or other obligations issued to finance eligible capital improvements.

8.6 Plans and costs of enforcement related to the passage of ordinances and/or other legislation (if any) should be disclosed to the City Council by the City Manager, prior to the passage of ordinances and/or other legislation.

8.7 Consistent efforts shall be made to reconcile the total water volume sold to the total water volume purchased or pumped. Acceptable water losses for fire-fighting, fire hydrant testing and broken lines should not exceed seven percent (7%). To achieve this goal, it is the policy of the City that all water service, including City-owned facilities, be metered appropriately.

8.8 Efforts shall be made to reconcile wastewater contributed from customers to those volumes flowing through treatment facilities. Acceptable amounts of inflow and infiltration should not exceed ten percent (10%).

8.9 Utility billing collection cycles should be as short as practical and utility security deposits should reflect those cycles in order to minimize losses to the City. Meter readings should occur in relatively uniform monthly time frames, and utility bills should be generated in a timely manner thereafter. Utility bills should be due no more than fifteen (15) days after the customer receives the bill. Delinquent notices should be mailed one day after the due date. Termination of utility service should occur no more than sixty (60) days after the meter reading date.

8.10 The City will evaluate privatization or regionalization of services which will either maintain or improve the existing quality of services, while at the same time minimizing the cost of the service to the public. Examples of services to be evaluated for privatization are solid waste collection, engineering, and data processing services.

8.11 The City will provide adequate staffing and training to our fiscal functions in order to maintain effective internal controls, timely financial transactions and meaningful financial management information.

8.12 Utility cost subsidies should be minimized. Cost subsidies can occur between funds, i.e., General Fund and Water and Wastewater Enterprise Fund; between utilities, water utility and sewer utility; between customers, residential customers and commercial customers; and between generations, current and future generations.

8.13 The City will cautiously evaluate the granting of tax exemptions and/or abatements, which shift tax burdens, and may also eventually raise the overall tax rate.

8.14 The City will thoroughly review state and federal legislation that will impact City services, and the potential or resulting costs to citizens.

*[Approved September 5, 2023 by the Keller City Council, Resolution #4694.]*

**City of Keller**  
**Fund Balance Policy (per GASB 54)**

**Purpose**

The purpose of this policy is to establish a key element of the financial stability of the City of Keller (the City) setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The intent of this policy is to ensure the City maintains adequate fund balances in the City's various operating funds with respect to the following:

1. Providing sufficient cash flow liquidity for the City's general governmental operations,
2. Securing and maintaining investment grade bond ratings,
3. Offsetting significant economic downturns or revenue shortfalls, and
4. Providing funds for unforeseen expenditures related to emergencies.

**Definitions**

*Fund Equity* – A fund's equity is generally the difference between its assets and liabilities.

*Fund Balance* – An accounting distinction is made between the portions of fund equity that spendable and non-spendable. These included the following categories:

1. Non-spendable fund balance – includes amounts that are not in a spendable form or are required to be maintained intact. Examples include inventory and prepaid expenses.
2. Spendable Fund Balance:
  - A. Restricted – includes amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, grantors, or contributors; or amounts constrained due to regulations of other governments. Examples include grant awards and bond proceeds.
  - B. Committed – Includes amounts that are limited to specific purposes that are *internally imposed* by the City through formal action of the City Council. Commitments may be changed or removed only by formal action of the City Council. This includes balances formally approved by the City Council during the budget adoption and amendment process. The formal action must be approved by the City Council prior to the end of the fiscal year in which the commitment will be reflected on the financial statements.
  - C. Assigned – includes amounts that are intended for specific purposes that are considered neither restricted nor committed. Intent can be expressed by the City Council, or by an official to which the City Council delegates the authority. Assignment of fund balance are less formal than commitments and do not require formal action for their imposition or removal. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
  - D. Unassigned – the residual classification of amounts in the General Fund which includes all amounts not classified in other fund balance categories. Unassigned amounts are technically available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.

## Policy/Practices

1. Minimum fund balance or fund balance reserve for City funds shall be as listed below. The reserve will be considered assigned fund balance and other assignments and restrictions cannot be included as part of the reserve calculation:
  - a. General Fund – 40% of on-going expenditures
  - b. General Debt Fund – 25% of average outstanding annual payments unless bond covenants require additional amounts
  - c. Utility Fund – 16.7% plus 10% of average outstanding annual payments unless bond covenants require additional amounts plus a rate stabilization reserve of 5% of on-going water and sewer revenues
  - d. Keller Development Corporation (KDC) - 10% of average outstanding annual payments unless bond covenants require additional amounts
  - e. Self-Insurance Fund – 100% of annual health and dental insurance requirements
  - f. Drainage Fund – 20.0% of on-going expenditures
  - g. Pointe Fund – 20.0% of on-going expenditures
  - h. All other funds with debt, 25% of average outstanding annual payments unless bond covenants require additional amounts
  - i. Capital and other project life funds – fund balance should be a minimum of assignments and commitments
2. The General Fund shall have a maximum fund balance of 60%, excluding non-reserve assignments and commitments. When the amount is exceeded, the City shall identify one-time expenditures for which to use the funds for, consider tax rate changes, and/or review non-tax revenue rates to ensure no unnecessary over collection of revenues.
3. For enterprise funds, fund balance will be defined as working capital and shall represent current assets minus current liabilities without future bond payments.
4. If unassigned fund balance unintentionally falls below required levels, or if it is anticipated that at the completion of any fiscal year the projected unassigned fund balance will be less than the minimum requirement, the City will implement the provisions of the *Financial Management Contingency Plan* in order to restore the uncommitted fund balance to the minimum required level.
5. The City Council may appropriate unassigned fund balance for emergency purposes, as deemed necessary, even if such use decreases the fund balance below the established minimum.
6. When multiple categories of fund balance are available for expenditure, such as a capital project being funded by a combination of grant funds, funds set aside by the City Council, and unassigned fund balance, the City will spend projects funds from the most restricted category first (e.g., grant funds). When the most restricted fund balance has been spent on the project, then funds will be spent from the next most restrictive category (e.g., committed or assigned fund balance), continuing this pattern until all project funds have been expended.
7. City shall minimize the use of committed fund balances in major operating funds when possible. Methods of reducing the commitments include transferring project funds to capital projects, creating and maintaining equipment replacement and long-term maintenance funds, and creating and maintaining operating project funds for non-capital projects.
8. The Director of Administrative Services shall be responsible for monitoring and reporting the City's various reserve balances. The City Manager is directed to make recommendations to the Council of the use of reserve funds, as an element of the annual operating budget submission, or as necessary throughout the fiscal year, as circumstances may arise.
9. Compliance with the provisions of this policy shall be reviewed as a part of the annual operating budget adoption and subsequent review will be included in the annual audit and financial statement preparation procedures.

[Approved September 5, 2023 by the Keller City Council, Resolution #4694]

## Fiscal Management Contingency Plan

The contingency plan is a planning document that will be used in the event there is a downturn in economic conditions that will negatively impact the City of Keller budget. The City is dependent on a stable, growing economy so that budgeted revenues will be realized. .

The fiscal management plan will assist City management in guiding future planning efforts. The Plan is a guide only, and is intended to assist in budget balancing strategies. Depending upon management's response to economic and financial conditions, some parts of the plan may be implemented sooner or later, in accordance with direction from the City Council. Economic and budget conditions will be evaluated monthly, and any budget impacts resulting from economic conditions or trends will be identified.

The contingency plan goals in order are:

1. Protect current service levels, including staffing
2. Minimize cost impacts to Citizens
3. Provide competitive pay and benefits to all employees.

### Budgetary Revenue Shortfall Contingency Plan

- A. The City will establish a plan to address economic situations that cause revenue to be significantly less than the adopted budget revenue. The plan is comprised of the following components:

Levels – Serve to classify and communicate the severity of the estimated budgetary revenue shortfalls and identify the actions to be taken at the given phase.

Actions – Preplanned steps to be taken in order to prudently address and counteract the estimated budgetary revenue shortfall.

- B. The actions listed in Levels I through IV are intended to be short-term in nature. In the event the underlying economic situation is expected to last for consecutive years, more permanent actions will be taken.
- C. The City Manager or designee will apprise City Council at the regular City Council meeting immediately following any action taken through this plan. Information such as underlying economic condition, economic indicators, estimated budgetary revenue shortfalls, actions taken and expected duration will be presented to City Council.
- D. The City Council may appropriate available fund balance as needed to cover any estimated revenue shortfall. Appropriation of fund balance must be carefully weighed and long-term budgetary impacts must be considered in conjunction with the projected length of the economic downturn. If the use of fund balance will put a fund under fund balance policy requirements must include plan to replenish the fund balance back to the minimum.
- E. Actions taken through this plan must always consider the impact on revenue generation. Actions taken should reduce expenses well in excess of resulting revenue losses.
- F. The following is a summary of classifications and the corresponding actions to be taken.
1. Revenues

- i. Level I: Identify any potential new revenue sources.
- ii. Level II: Evaluate user fees in order to remain competitive.

Identify and/or implement new revenue sources.

Evaluate property tax rate increase.

Evaluate water and wastewater rate increases.

Evaluate use of available fund balance.

- i. Level III: Recommend property tax increase.
- ii. Recommend water and/or wastewater rate increase.
- iii. Recommend new revenues, or increases in current fees.
- iv. Recommend use of available fund balance.
- v.

b.

c. Expenditures:

- i. Freeze newly created positions.
- ii. Implement a time delay for hiring vacant positions.

d. Revenues:

- i. Identify any potential new revenue sources.

e. Service Level Impacts:

- i. Minor service level disruptions and/or delays.
- ii. New projects may be postponed or deferred.
- iii. Begin planning for Levels II through IV.
- iv. Implement Community Communication Plan in order to communicate to citizens any service levels that may be impacted.

f. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, *and economic indicators are anticipated to continue to improve*, initiate normal operating procedures.

2. Level II: The estimated annual revenue is below budget projections for 6 consecutive months. Current economic conditions and indicators are anticipated to continue.

a. Expenditures:

- i. Implement a managed-hiring program for vacant positions.
- ii. Reduce the hours/number of part-time and seasonal employees as per Reduction In Force Policy.
- iii. Reduce travel and training expenses.
- iv. Review and prioritize reductions of operating and capital expenditures.
- v. Eliminate or defer capital outlay expenses.
- vi. Review and prioritize expenses for professional and contracted services.

b. Revenues:

- i. Evaluate user fees in order to remain competitive.
- ii. Identify and/or implement new revenue sources.
- iii. Evaluate property tax rate increase.
- iv. Evaluate water and wastewater rate increases.
- v. Evaluate use of available fund balance.

c. Service Levels Impacts:

- i. Cutbacks or reductions in non-essential day-to-day operations (number of times parks are mowed, hours of operations of facilities).
- ii. Defer general (non essential) maintenance.
- iii. Prioritize and defer or freeze vehicle replacements, computer upgrades and new computer purchases. Replacements for essential non-working equipment are allowed, subject to approval by the City Manager.

- iv. Reduce or defer non-essential repair and maintenance expenses. Examples – vehicles, communications, office equipment, machinery and buildings. Repair and maintenance of essential non-working equipment is permitted, subject to approval by the City Manager.
  - d. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, *and economic indicators are anticipated to continue to improve*, initiate Level I.
- 3. Level III: The estimated annual revenue is below budget projections for 9 consecutive months, or is below budget projections by more than 6% for 6 consecutive months. Current economic conditions and indicators are anticipated to continue or possibly worsen.
  - a. Expenditures:
    - i. Prepare for implementation of a Reduction in Force Plan.
    - ii. Implement a compensation freeze.
    - iii. Identify overtime expenses that may likely be reduced.
    - iv. Reduce external program funding.
    - v. Eliminate or defer pending capital improvement projects.
    - vi. Consider deferring payments to City-owned utilities – water and wastewater services.
  - b. Revenues:
    - i. Recommend property tax increase.
    - ii. Recommend water and/or wastewater rate increase.
    - iii. Recommend new revenues, or increases in current fees.
    - iv. Recommend use of available fund balance.
  - c. Service Level Impacts:
    - i. Significant reductions in service levels.
    - ii. Evaluate and/or recommend a reduction in hours of operation at all facilities.
    - iii. Essential programs and services will be evaluated for reductions.
    - iv. Reduce energy costs through reduction in hours of operations.
  - d. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, *and economic indicators are anticipated to continue to improve*, initiate Level II.
- 4. Level IV: The estimated annual revenue is below budget projections for 12 consecutive months, or is below budget projections by more than 6% for 9 consecutive months. Current economic conditions and indicators are anticipated to continue and are likely to worsen.
  - a. Expenditures:
    - i. Implement Reduction in Force Plan (reduce employee personnel costs, including an employee furlough plan for time off without pay and/or four-day work weeks, laying off of personnel, etc).
    - ii. Consider other cost reduction strategies.
    - iii. Reduce departmental budgets by a fixed percentage or dollar amount.
    - iv. Eliminate external program funding.
    - v. Reduce and/or eliminate overtime expenses throughout departments.
  - b. Revenues:
    - i. Implement property tax rate increase.
    - ii. Implement water and wastewater rate increase.
    - iii. Increase user fees.
    - iv. Implement use of available fund balance.
  - c. Service Level Impacts:
    - i. Reduce hours of operations of all facilities.

- ii. Implement service level reductions throughout all departments and/or eliminate specific programs.
- iii. Departments will prioritize service levels and programs according to City Council goals and objectives.
- iv. Defer infrastructure and street overlay maintenance.
- d. Improvement in Economic Conditions. When the estimated annual revenue equals or exceeds the budget projections for 3 consecutive months, *and economic indicators are anticipated to continue to improve*, initiate Level III.

## BASIS OF ACCOUNTING

Basis of Accounting and Budgeting. The accounts of the City are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. All funds are budgeted (except as otherwise stated earlier) and accounted for on a Generally Accepted Accounting Principles (GAAP) basis for purposes of financial statement presentation in the City's audited financial statements. The Governmental Fund Types, e.g., General and Special Revenue Funds, use a financial resources measurement focus and are accounted and budgeted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures represent a decrease in net financial resources and, other than interest on general long-term debt, are recorded when the fund liability is incurred, if measurable. Interest on general long-term debt is recorded when due.

In the City's audited financial statements, Proprietary (Enterprise) Fund types, e.g., the Water and Wastewater Fund, are accounted and budgeted on a cost of services or "capital maintenance" measurement focus, using the full accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred. However, for purposes of this budget presentation, depreciation is not budgeted, and capital expenditures and bond principal payments are shown as uses of funds (expenditures). Unless otherwise noted, working capital, rather than retained earnings, is used to represent fund balance in all funds, including Enterprise Funds. Working capital is generally defined as the difference between current assets (e.g., cash and receivables, etc.) and current liabilities – excluding the current portion of principal and interest due (e.g., accounts payable) – and provides a better comparative analysis of proprietary fund reserves for budget purposes than does the presentation of retained earnings as presented in the audited financial statements. In addition, budgeting capital outlay as expenditures for budgetary purposes allows the proposed capital purchases to be reviewed and authorized by City Council each year.

## FUND ACCOUNTING

The City utilizes fund accounting procedures to prepare the annual operating budget. By definition, a "fund" is a distinct fiscal entity, accounting for receipts and disbursements that are for specific activities. A fund is a self-balancing set of accounts, in which assets equal liabilities plus fund balance. The City primarily uses the following fund types:

Governmental funds - Governmental fund types are those funds through which most governmental functions of the City are financed. The

- General Fund – the general operating fund of the City, used to account for and report all financial sources not accounted for and reported in another fund. Typical governmental functions, such as police, fire, library, streets, parks, and administration, are funded in the General Fund.
- Special Revenue Funds – these funds are used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than debt service or capital projects.
- Debt Service Funds – used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The City utilizes two debt service funds.
- Capital Projects Funds – used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Funding sources are typically bond proceeds, operating fund transfers, or impact fees.

Proprietary funds - Proprietary fund types are used to account for operations that are financed in a manner similar to private business enterprises. The City utilizes the following two types of proprietary funds:

- Enterprise Funds – these funds are business-like governmental activities which are intended to be self-supporting and fund the operation, maintenance, and capital improvements related to the enterprise services.
- Internal Service Funds – these are funds that support internal operations.

**Matrixes are provided below to show the relationships between City funds, departments, and the various fund types.**

**FUND MATRIX**

The following table indicates the relationship between city funds and fund types used in the budget document.

| Fund   | Governmental Funds |                 |              |                  | Proprietary Funds |                   | Trust Funds |
|--|--------------------|-----------------|--------------|------------------|-------------------|-------------------|-------------|
|  | General            | Special Revenue | Debt Service | Capital Projects | Enterprise        | Internal Services |             |
| <b>OPERATING BUDGET FUNDS</b>                    |                    |                 |              |                  |                   |                   |             |
| General Fund                                     |                    |                 |              |                  |                   |                   |             |
| Water And Wastewater Fund                        |                    |                 |              |                  |                   |                   |             |
| Drainage Utility Fund                            |                    |                 |              |                  |                   |                   |             |
| Keller Development Corporation Fund              |                    |                 |              |                  |                   |                   |             |
| The Keller Point Fund                            |                    |                 |              |                  |                   |                   |             |
| Keller Crime Control & Prevention District Fund  |                    |                 |              |                  |                   |                   |             |
| Street And Sidewalk Improvements Fund            |                    |                 |              |                  |                   |                   |             |
| Tax Increment Reinvest. Zone #2 Fund             |                    |                 |              |                  |                   |                   |             |
| Debt Service Fund                                |                    |                 |              |                  |                   |                   |             |
| Information Services Fund                        |                    |                 |              |                  |                   |                   |             |
| Recreation Special Revenue Fund                  |                    |                 |              |                  |                   |                   |             |
| Municipal Court Special Revenue Fund             |                    |                 |              |                  |                   |                   |             |
| Public Safety Special Revenue Fund               |                    |                 |              |                  |                   |                   |             |
| PEG Cable Franchise Fee Fund                     |                    |                 |              |                  |                   |                   |             |
| Community Clean-Up Fund                          |                    |                 |              |                  |                   |                   |             |
| Self-Insurance Fund                              |                    |                 |              |                  |                   |                   |             |
| Fleet Replacement Fund                           |                    |                 |              |                  |                   |                   |             |
| Facility Capital Replacement Fund                |                    |                 |              |                  |                   |                   |             |
| <b>CAPITAL BUDGET FUNDS</b>                      |                    |                 |              |                  |                   |                   |             |
| Street System Capital Improvement Fund           |                    |                 |              |                  |                   |                   |             |
| Parks Capital Improvement Fund                   |                    |                 |              |                  |                   |                   |             |
| Facilities Capital Improvement Fund              |                    |                 |              |                  |                   |                   |             |
| Water/Wastewater System Capital Improvement Fund |                    |                 |              |                  |                   |                   |             |
| Drainage System Capital Improvement Fund         |                    |                 |              |                  |                   |                   |             |
| <b>NON-BUDGET FUNDS</b>                          |                    |                 |              |                  |                   |                   |             |
| Park Development Fee Fund <sup>1</sup>           |                    |                 |              |                  |                   |                   |             |
| Roadway Impact Fee Fund <sup>1</sup>             |                    |                 |              |                  |                   |                   |             |
| Water Impact Fee Fund <sup>2</sup>               |                    |                 |              |                  |                   |                   |             |
| Wastewater Impact Fee Fund <sup>2</sup>          |                    |                 |              |                  |                   |                   |             |

1 - These funds are presented in the budget for informational purposes only. They are not budgeted, however, funds may be transferred to CIP projects. For audit proposes, they are presented as stand-alone CIP funds.

2 - These funds are presented in the budget for informational purposes only. It is not budgeted, however, funds may be transferred to CIP projects. For audit proposes, it is combined with Water/Waster Fund activity

**DEPARTMENTAL MATRIX**

The following table indicates the relationship between city departments and fund types used in the budget document.

| Department                        | Governmental Funds |                 |              |                  | Proprietary Funds |                   |
|-----------------------------------|--------------------|-----------------|--------------|------------------|-------------------|-------------------|
|                                   | General            | Special Revenue | Debt Service | Capital Projects | Enterprise        | Internal Services |
| Administration/General Government |                    |                 |              |                  |                   |                   |
| Community Development             |                    |                 |              |                  |                   |                   |
| Police Department                 |                    |                 |              |                  |                   |                   |
| Fire Department                   |                    |                 |              |                  |                   |                   |
| Public Works Department           |                    |                 |              |                  |                   |                   |
| Keller Public Library             |                    |                 |              |                  |                   |                   |
| Parks and Recreation              |                    |                 |              |                  |                   |                   |
| Utility Administration            |                    |                 |              |                  |                   |                   |
| Customer Services                 |                    |                 |              |                  |                   |                   |
| Water Utilities                   |                    |                 |              |                  |                   |                   |
| Wastewater Utilities              |                    |                 |              |                  |                   |                   |
| MSC Operations                    |                    |                 |              |                  |                   |                   |
| Drainage Utility                  |                    |                 |              |                  |                   |                   |
| Information Technology            |                    |                 |              |                  |                   |                   |
| Keller Pointe                     |                    |                 |              |                  |                   |                   |
| Non-Departmental                  |                    |                 |              |                  |                   |                   |

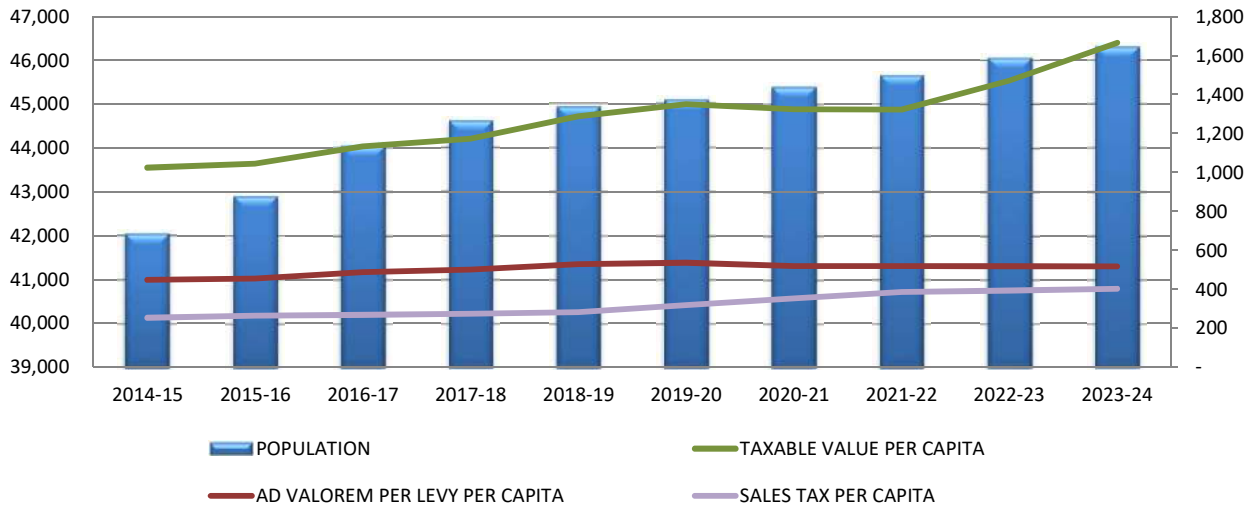
# ASSESSED VALUE AND LEVY ANALYSIS

|                                  | 2021-22<br>BUDGET       | 2022-23<br>BUDGET       | 2023-24<br>BUDGET       |
|----------------------------------|-------------------------|-------------------------|-------------------------|
| Total Assessed Value             | \$ 6,109,063,688        | \$ 6,832,377,912        | \$ 7,778,099,210        |
| % change                         | 0.04%                   | 11.84%                  | 13.84%                  |
| Less Frozen Value                | 980,159,747             | 1,177,574,498           | 1,381,912,928           |
| Less TIRZ Value                  | 0                       | 8,650,547               | 49,767,423              |
| <b>Net taxable value</b>         | <b>\$ 5,128,903,941</b> | <b>\$ 5,646,152,868</b> | <b>\$ 6,346,418,859</b> |
| % change                         | (0.82)%                 | 10.08%                  | 12.40%                  |
| <b>Tax rate per \$100</b>        | <b>0.39500</b>          | <b>0.35450</b>          | <b>0.31200</b>          |
| Taxable Value levy               | 20,259,171              | 20,015,612              | 19,800,827              |
| Levy on frozen properties        | 3,599,270               | 4,001,981               | 4,258,110               |
| <b>Tax levy</b>                  | <b>\$ 23,858,441</b>    | <b>\$ 24,017,593</b>    | <b>\$ 24,058,937</b>    |
| Estimated collection rate        | 99.25%                  | 99.25%                  | 99.25%                  |
| <b>Estimated levy collection</b> | <b>\$ 23,679,502</b>    | <b>\$ 23,837,461</b>    | <b>\$ 23,878,495</b>    |
| % change                         | 0.53%                   | 0.67%                   | 0.17%                   |
| <b>Tax Rate Distribution</b>     |                         |                         |                         |
| General Fund (M&O)               | \$ 0.336030             | \$ 0.299234             | \$ 0.260403             |
| Debt Service Fund (I&S)          | 0.058970                | 0.055266                | 0.051597                |
| <b>TOTAL</b>                     | <b>0.39500</b>          | <b>0.35450</b>          | <b>0.31200</b>          |
| % change                         | 0.00%                   | (10.25)%                | (11.99)%                |
| <b>Dollar Distribution</b>       |                         |                         |                         |
| General Fund (M&O)               | 20,144,362              | 20,121,238              | 19,929,589              |
| Debt Service Fund (I&S)          | 3,561,854               | 3,744,305               | 3,978,747               |
| <b>TOTAL</b>                     | <b>\$ 23,706,216</b>    | <b>\$ 23,865,543</b>    | <b>\$ 23,908,335</b>    |
| <b>TIRZ Levy</b>                 |                         |                         |                         |
| TIRZ Value                       | 0                       | 8,650,547               | 49,767,423              |
| Tax rate per \$100               | 0.39500                 | 0.35450                 | 0.31200                 |
| Estimated collection rate        | 99.25%                  | 99.25%                  | 99.25%                  |
| <b>TOTAL</b>                     | <b>\$ -</b>             | <b>\$ 30,436</b>        | <b>\$ 154,110</b>       |
| <b>TOTAL ALL LEVY</b>            | <b>\$ 23,706,216</b>    | <b>\$ 23,895,979</b>    | <b>\$ 24,062,445</b>    |
| % change                         | 0.52%                   | 0.80%                   | 0.70%                   |

## AD VALOREM, AD VALOREM LEVIES AND SALES TAX LEVIES PER CAPITA

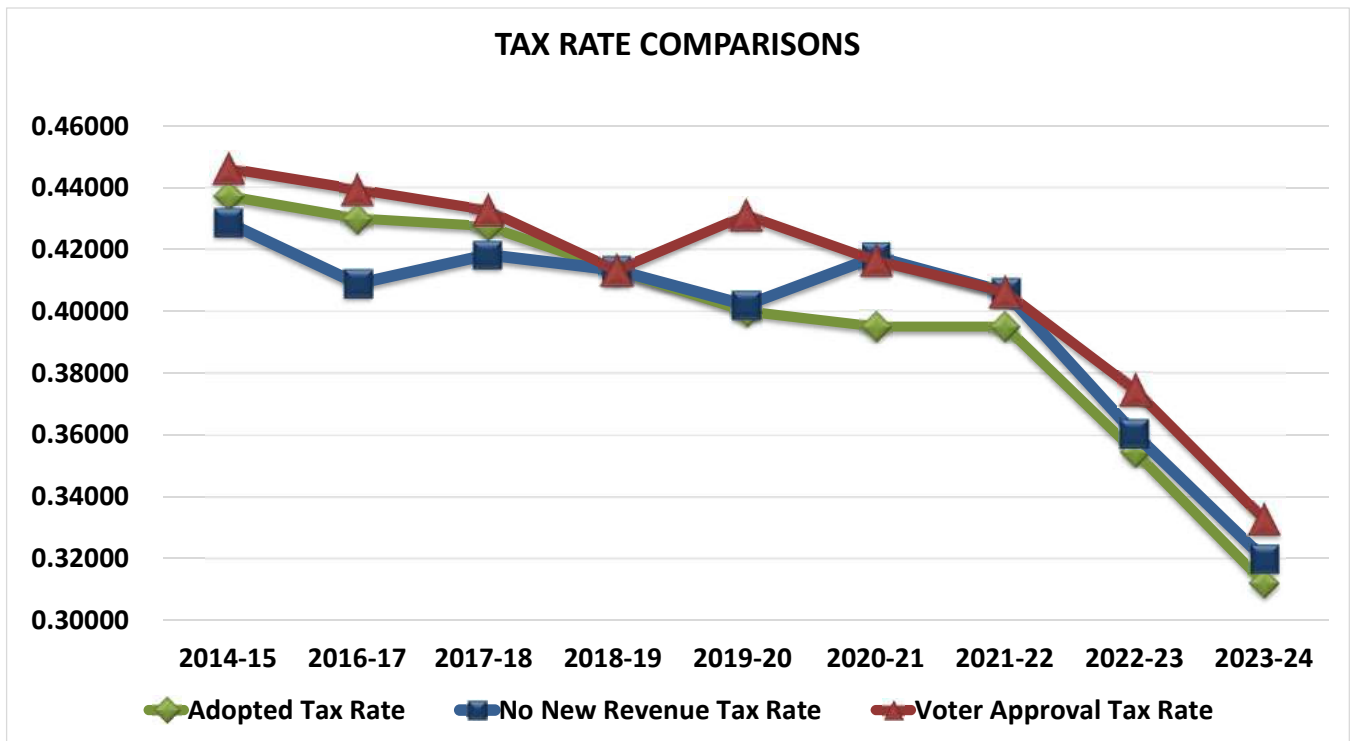
| FISCAL YEAR | POPULATION | TAXABLE VALUE | TAXABLE VALUE PER CAPITA | AD VALOREM LEVY | AD VALOREM PER LEVY PER CAPITA | SALES TAX  | SALES TAX PER CAPITA |
|-------------|------------|---------------|--------------------------|-----------------|--------------------------------|------------|----------------------|
| 2014-15     | 42,040     | 4,304,034,581 | 1,024                    | 18,816,809      | 448                            | 10,660,049 | 254                  |
| 2015-16     | 42,890     | 4,482,783,378 | 1,045                    | 19,486,211      | 454                            | 11,312,875 | 264                  |
| 2016-17     | 44,050     | 4,991,173,391 | 1,133                    | 21,462,046      | 487                            | 11,812,753 | 268                  |
| 2017-18     | 44,620     | 5,234,466,178 | 1,173                    | 22,377,343      | 502                            | 12,210,696 | 274                  |
| 2018-19     | 44,940     | 5,788,817,005 | 1,288                    | 23,742,869      | 528                            | 12,681,216 | 282                  |
| 2019-20     | 45,090     | 6,089,788,184 | 1,351                    | 24,170,415      | 536                            | 14,358,568 | 318                  |
| 2020-21     | 45,400     | 6,008,353,326 | 1,323                    | 23,582,462      | 519                            | 16,025,875 | 353                  |
| 2021-22     | 45,660     | 6,040,111,536 | 1,323                    | 23,706,216      | 519                            | 17,573,303 | 385                  |
| 2022-23     | 46,060     | 6,775,061,472 | 1,471                    | 23,865,543      | 518                            | 18,092,689 | 393                  |
| 2023-24     | 46,308     | 7,711,197,705 | 1,665                    | 23,908,335      | 516                            | 18,642,985 | 403                  |

### Population and Per Capita Growth



## TAX RATES AND AVERAGE HOME VALUE FOR LAST TEN YEARS

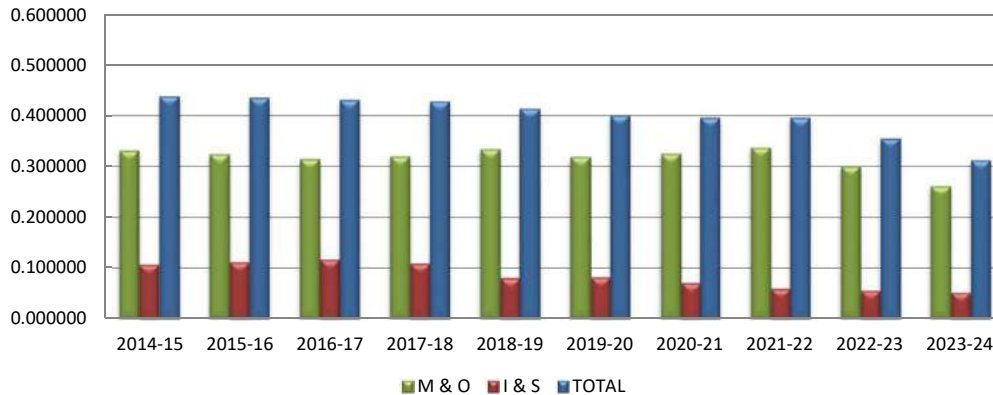
| Fiscal Year | Adopted Tax Rate | \$ Change | No New Revenue Tax Rate | \$ Adopted Over/ (Under) | Voter Approval Tax Rate | \$ Adopted Over/ (Under) | Average Home Taxable Value | % Average Home Taxable Value Growth | Average Home Tax Levy | % Average Home Tax Levy Growth |
|-------------|------------------|-----------|-------------------------|--------------------------|-------------------------|--------------------------|----------------------------|-------------------------------------|-----------------------|--------------------------------|
| 2014-15     | 0.43719          | (0.00500) | 0.42862                 | 0.0086                   | 0.44620                 | (0.0090)                 | 284,237                    | 4.98%                               | 1,242.66              | 3.79%                          |
| 2015-16     | 0.43469          | (0.00250) | 0.44159                 | (0.0069)                 | 0.45714                 | (0.0225)                 | 287,593                    | 1.18%                               | 1,250.14              | 0.60%                          |
| 2016-17     | 0.43000          | (0.00469) | 0.40885                 | 0.0211                   | 0.43938                 | (0.0094)                 | 316,629                    | 10.10%                              | 1,361.50              | 8.91%                          |
| 2017-18     | 0.42750          | (0.00250) | 0.41819                 | 0.0093                   | 0.43269                 | (0.0052)                 | 329,840                    | 4.17%                               | 1,410.07              | 3.57%                          |
| 2018-19     | 0.41325          | (0.01425) | 0.41328                 | (0.0000)                 | 0.41330                 | (0.0001)                 | 346,378                    | 5.01%                               | 1,431.41              | 1.51%                          |
| 2019-20     | 0.39990          | (0.01335) | 0.40195                 | (0.0020)                 | 0.43106                 | (0.0312)                 | 355,394                    | 2.60%                               | 1,421.22              | -0.71%                         |
| 2020-21     | 0.39500          | (0.00490) | 0.41759                 | (0.0226)                 | 0.41627                 | (0.0213)                 | 351,817                    | -1.01%                              | 1,389.68              | -2.22%                         |
| 2021-22     | 0.39500          | -         | 0.40622                 | (0.0112)                 | 0.40626                 | (0.0113)                 | 347,898                    | -1.11%                              | 1,374.20              | -1.11%                         |
| 2022-23     | 0.35450          | (0.04050) | 0.36028                 | (0.0058)                 | 0.37456                 | (0.0201)                 | 387,603                    | 11.41%                              | 1,374.05              | -0.01%                         |
| 2023-24     | 0.31200          | (0.04250) | 0.31977                 | (0.0078)                 | 0.33245                 | (0.0205)                 | 440,350                    | 13.61%                              | 1,373.89              | -0.01%                         |



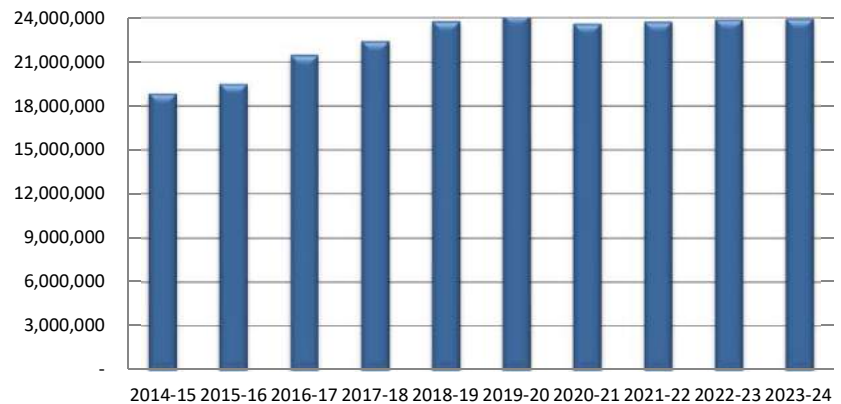
## TAXABLE AD VALOREM, RATES, AND LEVIES FOR TEN YEARS

| FISCAL YEAR | TAXABLE AD VALOREM | ANNUAL TAXABLE AD VALOREM GROWTH | M & O     |       | I & S     |       | TOTAL    | M&O & I&S LEVY | ANNUAL LEVY GROWTH |
|-------------|--------------------|----------------------------------|-----------|-------|-----------|-------|----------|----------------|--------------------|
|             |                    |                                  | % OF RATE |       | % OF RATE |       |          |                |                    |
| 2014-15     | \$4,304,034,581    | 6.4%                             | 0.330480  | 75.6% | 0.106710  | 24.4% | 0.437190 | \$18,816,809   | 5.2%               |
| 2015-16     | \$4,482,783,378    | 4.2%                             | 0.323170  | 74.3% | 0.111520  | 25.7% | 0.434690 | \$19,486,211   | 3.6%               |
| 2016-17     | \$4,991,173,391    | 11.3%                            | 0.313578  | 72.9% | 0.116422  | 27.1% | 0.430000 | \$21,462,046   | 10.1%              |
| 2017-18     | \$5,234,466,178    | 4.9%                             | 0.318985  | 74.6% | 0.108515  | 25.4% | 0.427500 | \$22,377,343   | 4.3%               |
| 2018-19     | \$5,788,817,005    | 10.6%                            | 0.332943  | 80.6% | 0.080307  | 19.4% | 0.413250 | \$23,742,869   | 6.1%               |
| 2019-20     | \$6,089,788,184    | 5.2%                             | 0.318276  | 79.6% | 0.081624  | 20.4% | 0.399900 | \$24,170,415   | 1.8%               |
| 2020-21     | \$6,008,353,326    | -1.3%                            | 0.324190  | 82.1% | 0.070810  | 17.9% | 0.395000 | \$23,582,462   | -2.4%              |
| 2021-22     | \$6,040,111,536    | 0.5%                             | 0.336030  | 85.1% | 0.058970  | 14.9% | 0.395000 | \$23,706,216   | 0.5%               |
| 2022-23     | \$6,775,061,472    | 12.2%                            | 0.299234  | 84.4% | 0.055266  | 15.6% | 0.354500 | \$23,865,543   | 0.7%               |
| 2023-24     | \$7,711,197,705    | 13.8%                            | 0.260403  | 83.5% | 0.051597  | 16.5% | 0.312000 | \$23,908,335   | 0.2%               |

### Ad Valorem Rate by Fiscal Year

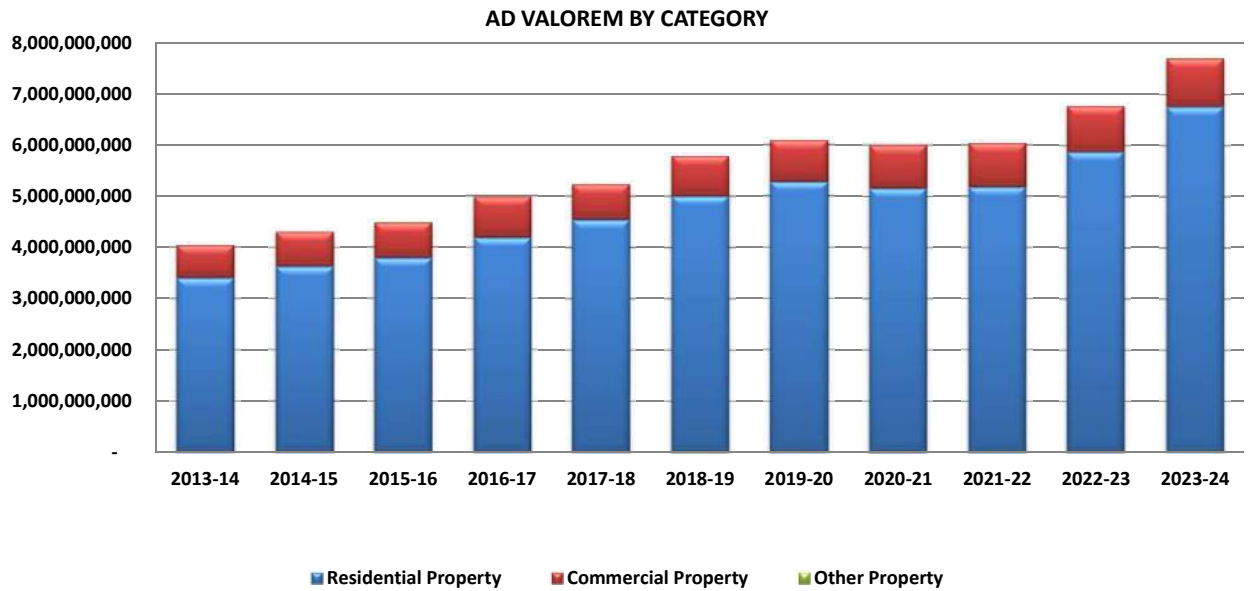


### Ad Valorem Levy by Fiscal Year



## TAXABLE AD VALOREM BY TYPE LAST TEN YEARS

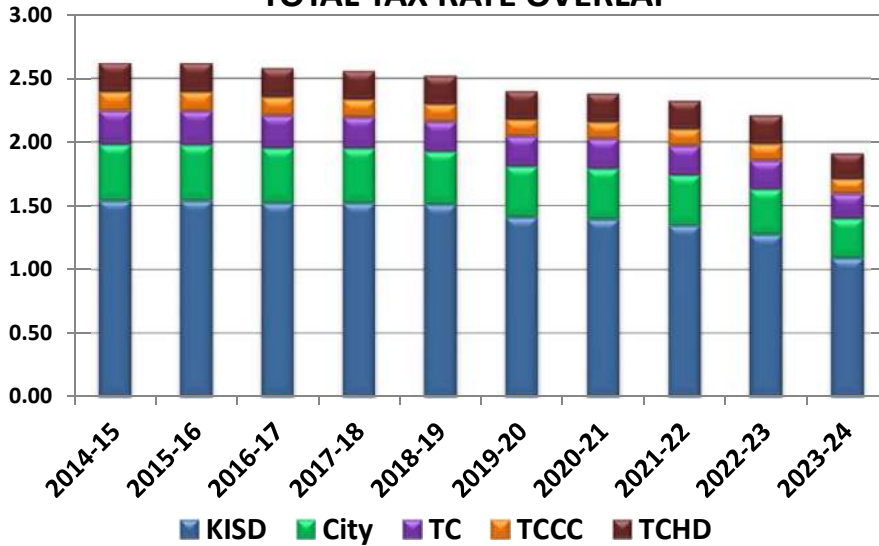
| Fiscal Year | Residential Property | % of Total | Commercial Property | % of Total | Other Property | % of Total | Total Taxable Ad Valorem | Annual Taxable Ad Valorem Growth |
|-------------|----------------------|------------|---------------------|------------|----------------|------------|--------------------------|----------------------------------|
| 2013-14     | 3,403,293,010        | 84.2%      | 639,069,078         | 15.8%      | 1,526,679      | 0.0%       | 4,043,888,767            | 2.6%                             |
| 2014-15     | 3,625,917,225        | 84.2%      | 676,781,328         | 15.7%      | 1,336,029      | 0.0%       | 4,304,034,581            | 6.4%                             |
| 2015-16     | 3,793,250,339        | 84.6%      | 685,548,240         | 15.3%      | 3,984,800      | 0.1%       | 4,482,783,378            | 4.2%                             |
| 2016-17     | 4,189,986,101        | 83.9%      | 800,619,329         | 16.0%      | 567,960        | 0.0%       | 4,991,173,391            | 11.3%                            |
| 2017-18     | 4,541,681,247        | 86.8%      | 692,354,454         | 13.2%      | 430,477        | 0.0%       | 5,234,466,178            | 4.9%                             |
| 2018-19     | 5,000,642,127        | 86.4%      | 787,573,892         | 13.6%      | 600,985        | 0.0%       | 5,788,817,005            | 10.6%                            |
| 2019-20     | 5,277,268,282        | 86.7%      | 811,872,981         | 13.3%      | 646,921        | 0.0%       | 6,089,788,184            | 5.2%                             |
| 2020-21     | 5,153,549,974        | 85.8%      | 854,288,438         | 14.2%      | 514,915        | 0.0%       | 6,008,353,326            | -1.3%                            |
| 2021-22     | 5,179,870,520        | 85.8%      | 859,080,353         | 14.2%      | 1,160,664      | 0.0%       | 6,040,111,536            | 0.5%                             |
| 2022-23     | 5,871,352,281        | 86.7%      | 902,702,357         | 13.3%      | 1,006,833      | 0.0%       | 6,775,061,472            | 12.2%                            |
| 2023-24     | 6,754,346,874        | 87.6%      | 949,474,572         | 12.3%      | 7,376,259      | 0.1%       | 7,711,197,705            | 13.8%                            |



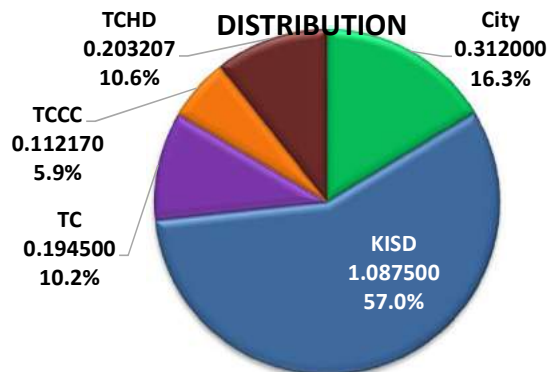
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN YEARS**

| Fiscal Year | City of Keller |                   |            | Keller Independent School District | Tarrant County | Tarrant County Community College | Tarrant County Health District | Total Overlap |
|-------------|----------------|-------------------|------------|------------------------------------|----------------|----------------------------------|--------------------------------|---------------|
|             | General Fund   | Debt Service Fund | Total City |                                    |                |                                  |                                |               |
| 2014-15     | 0.330480       | 0.106710          | 0.437190   | 1.540000                           | 0.264000       | 0.149500                         | 0.227897                       | 2.618587      |
| 2015-16     | 0.323170       | 0.111520          | 0.434690   | 1.540000                           | 0.264000       | 0.149500                         | 0.227897                       | 2.616087      |
| 2016-17     | 0.313578       | 0.116422          | 0.430000   | 1.520000                           | 0.254000       | 0.144730                         | 0.227897                       | 2.576627      |
| 2017-18     | 0.318985       | 0.108515          | 0.427500   | 1.520000                           | 0.244000       | 0.140060                         | 0.224429                       | 2.555989      |
| 2018-19     | 0.332943       | 0.080307          | 0.413250   | 1.510000                           | 0.234000       | 0.136070                         | 0.224429                       | 2.517749      |
| 2019-20     | 0.318276       | 0.081624          | 0.399900   | 1.408300                           | 0.234000       | 0.130170                         | 0.224429                       | 2.396799      |
| 2020-21     | 0.324190       | 0.070810          | 0.395000   | 1.394700                           | 0.234000       | 0.130170                         | 0.224429                       | 2.378299      |
| 2021-22     | 0.336030       | 0.058970          | 0.395000   | 1.344000                           | 0.229000       | 0.130170                         | 0.224429                       | 2.322599      |
| 2022-23     | 0.299234       | 0.055266          | 0.354500   | 1.272900                           | 0.224000       | 0.130170                         | 0.224429                       | 2.205999      |
| 2023-24     | 0.260403       | 0.051597          | 0.312000   | 1.087500                           | 0.194500       | 0.112170                         | 0.203207                       | 1.909377      |

**TOTAL TAX RATE OVERLAP**



**FY 2023-24 TAX RATE OVERLAP DISTRIBUTION**



|  |
|--|
| <b>TOP TEN TAXPAYERS CURRENT YEAR &amp; NINE YEARS AGO</b> |
|--|

**Fiscal Year 2023-24 / Tax Year 2023**

| Name of Taxpayer  | Nature of Property       | Taxable Value    | Rank | % of Total Taxable Value |
|---|--------------------------|------------------|------|--------------------------|
| WW 1300 Keller Parkway LLC/ WW<br>400/300 Bourland Road | Multi-Family Development | \$ 144,300,000   | 1    | 1.87%                    |
| RCM Keller Center Stage LLC                             | Mixed Use Development    | 69,453,779       | 2    | 0.90%                    |
| T Arthouse TX LLC                                       | Mixed Use Development    | 48,700,000       | 3    | 0.63%                    |
| Grand Estates At Keller LP                              | Multi-Family Development | 33,900,000       | 4    | 0.44%                    |
| Atmos Energy/Mid Tex Division                           | Gas Utility              | 33,144,900       | 5    | 0.43%                    |
| Conservatory Senior Housing                             | Multi-Family Development | 29,500,000       | 6    | 0.38%                    |
| Regency Centers LP                                      | Retail                   | 24,664,265       | 7    | 0.32%                    |
| Jahco Keller Crossing LLC                               | Retail                   | 17,500,000       | 8    | 0.23%                    |
| Keller Senior Community LP                              | Multi-Family Development | 17,120,000       | 9    | 0.22%                    |
| Lowes Home Center Inc                                   | Retail                   | 15,344,794       | 10   | 0.20%                    |
|   | Subtotal                 | \$ 433,627,738   |      | 5.62%                    |
|   | All Other                | \$ 7,277,569,967 |      | 94.38%                   |
|   | Total                    | \$ 7,711,197,705 |      | 100.00%                  |

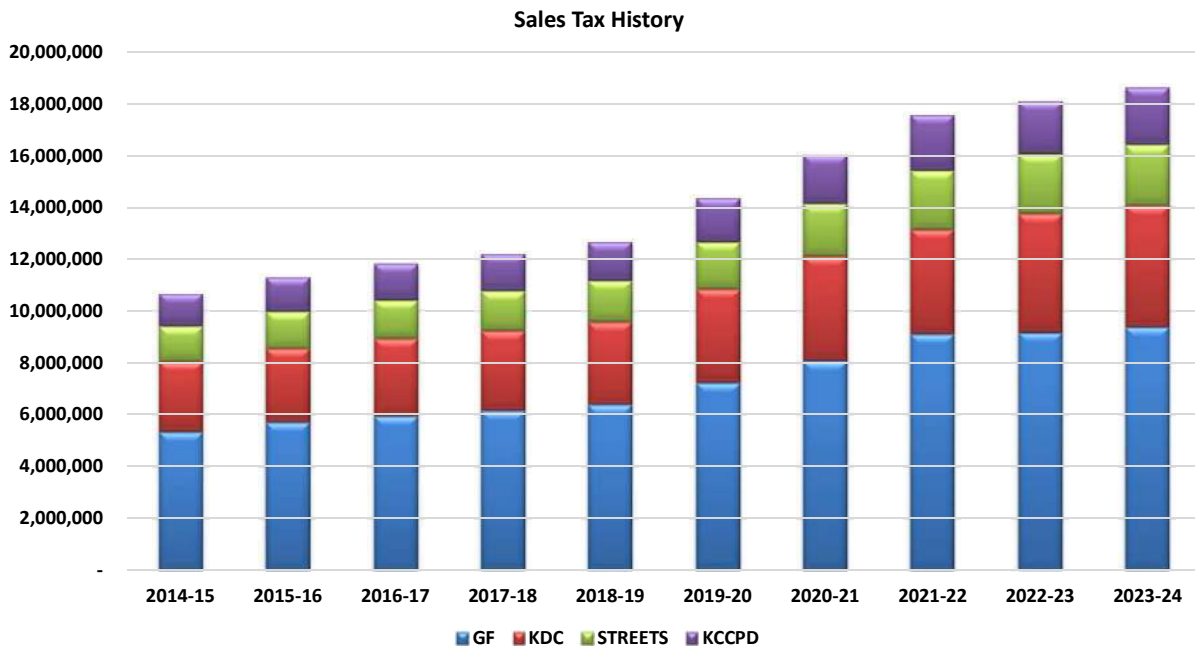
**Fiscal Year 2014-15 / Tax Year 2014**

| Name of Taxpayer            | Nature of Property         | Taxable Value    | Rank | % of Total Taxable Value |
|-----------------------------|----------------------------|------------------|------|--------------------------|
| SC Dominion SPE             | Multi-Family Development   | 34,800,000       | 1    | 0.81%                    |
| Art House                   | Mixed Use Development      | 25,300,000       | 2    | 0.59%                    |
| SC Stone Glen SPE           | Multi-Family Development   | 23,000,000       | 3    | 0.53%                    |
| Grand Estates at Keller LP  | Multi-Family Development   | 18,150,000       | 4    | 0.42%                    |
| Conservatory Senior Housing | Multi-Family Development   | 17,935,000       | 5    | 0.42%                    |
| Regency Centers, LP         | Retail                     | 16,330,000       | 6    | 0.38%                    |
| T Keller LLC                | Retail                     | 14,079,000       | 7    | 0.33%                    |
| TXU/Oncor Electric          | Electricity Utility        | 13,298,000       | 8    | 0.31%                    |
| GTE/Verizon                 | Telecommunications Utility | 11,943,000       | 9    | 0.28%                    |
| Lowes Home Centers          | Retail                     | 11,400,000       | 10   | 0.26%                    |
|                             | Subtotal                   | \$ 186,235,000   |      | 4.33%                    |
|                             | All Other                  | \$ 4,117,799,581 |      | 95.67%                   |
|                             | Total                      | \$ 4,304,034,581 |      | 100.00%                  |

Source: Tarrant County Appraisal District

## SALES TAX BY FUND LAST TEN FISCAL YEARS

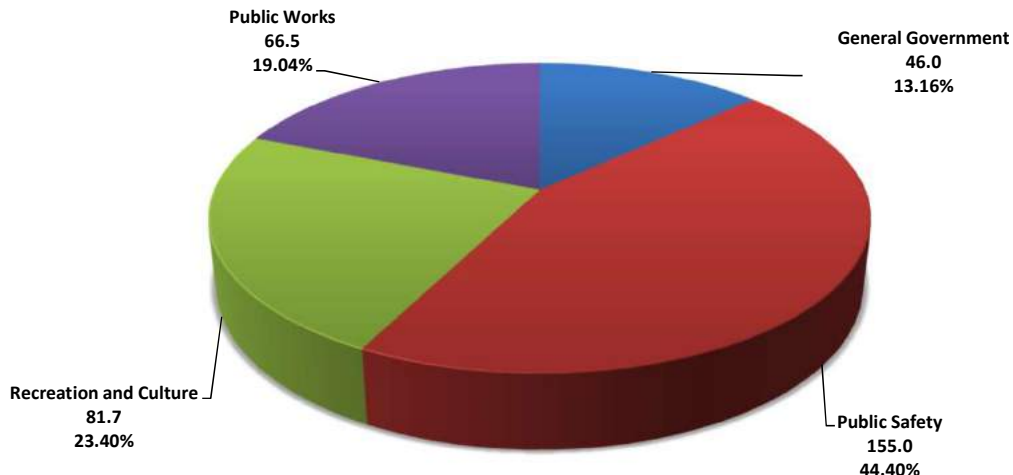
| FISCAL YEAR | GENERAL FUND | KELLER DEVELOPMENT COPORATION | STREET MAINTENANCE | KELLER CRIME CONTROL AND PREVENTION DISTRICT | TOTAL      | % OF AD VALOREM TAX LEVY | AD VALOREM TAX RATE |
|-------------|--------------|-------------------------------|--------------------|--|------------|--------------------------|---------------------|
| 2014-15     | 5,340,418    | 2,709,927                     | 1,355,162          | 1,254,542                                    | 10,660,049 | 56.7%                    | \$ 0.2477           |
| 2015-16     | 5,705,047    | 2,852,524                     | 1,426,385          | 1,328,919                                    | 11,312,875 | 58.1%                    | \$ 0.2524           |
| 2016-17     | 5,945,583    | 2,972,792                     | 1,486,396          | 1,407,983                                    | 11,812,753 | 55.0%                    | \$ 0.2367           |
| 2017-18     | 6,155,624    | 3,077,812                     | 1,538,906          | 1,438,354                                    | 12,210,696 | 54.6%                    | \$ 0.2333           |
| 2018-19     | 6,390,217    | 3,195,109                     | 1,597,554          | 1,498,336                                    | 12,681,216 | 53.4%                    | \$ 0.2207           |
| 2019-20     | 7,234,231    | 3,617,116                     | 1,808,558          | 1,698,664                                    | 14,358,568 | 59.4%                    | \$ 0.2376           |
| 2020-21     | 8,072,194    | 4,036,097                     | 2,018,048          | 1,899,536                                    | 16,025,875 | 68.0%                    | \$ 0.2684           |
| 2021-22     | 9,110,290    | 4,036,097                     | 2,277,592          | 2,149,324                                    | 17,573,303 | 74.1%                    | \$ 0.2928           |
| 2022-23     | 9,176,414    | 4,588,207                     | 2,294,103          | 2,033,965                                    | 18,092,689 | 75.8%                    | \$ 0.2687           |
| 2023-24     | 9,381,656    | 4,690,828                     | 2,345,414          | 2,225,087                                    | 18,642,985 | 78.0%                    | \$ 0.2433           |



## FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION LAST TEN YEARS

|                                  | 2014-15       | 2015-16       | 2016-17       | 2017-18       | 2018-19       | 2019-20       | 2020-21       | 2021-22       | 2022-23       | 2023-24       |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>General Government</b>        |               |               |               |               |               |               |               |               |               |               |
| Administration                   | 9.00          | 9.48          | 9.48          | 7.48          | 7.48          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          |
| Finance & Accounting             | 7.50          | 7.50          | 7.50          | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          | 8.00          |
| Town Hall Operations             | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          |
| Human Resources                  | 5.00          | 5.48          | 5.48          | 5.48          | 5.48          | 5.48          | 5.48          | 5.48          | 5.48          | 5.48          |
| Economic Development             | 1.78          | 1.78          | 1.78          | 2.48          | 2.48          | 2.48          | 2.48          | 2.48          | 2.48          | 2.48          |
| Municipal Court                  | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          |
| Community Development            | 12.41         | 12.41         | 12.66         | 12.27         | 12.27         | 13.00         | 13.00         | 13.00         | 13.00         | 13.00         |
| Information Technology           | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          | 7.00          |
| <b>Total General Government</b>  | <b>45.69</b>  | <b>46.65</b>  | <b>46.90</b>  | <b>45.71</b>  | <b>45.71</b>  | <b>45.96</b>  | <b>45.96</b>  | <b>45.96</b>  | <b>45.96</b>  | <b>45.96</b>  |
| <b>Public Safety</b>             |               |               |               |               |               |               |               |               |               |               |
| <b>Police</b>                    |               |               |               |               |               |               |               |               |               |               |
| Officers                         | 49.00         | 49.00         | 49.00         | 49.00         | 49.75         | 50.75         | 50.50         | 50.75         | 54.00         | 54.00         |
| Civilians                        | 37.48         | 37.48         | 38.48         | 39.44         | 40.44         | 41.44         | 41.00         | 42.00         | 43.00         | 44.00         |
| <b>Total Police</b>              | <b>86.48</b>  | <b>86.48</b>  | <b>87.48</b>  | <b>88.44</b>  | <b>90.19</b>  | <b>92.19</b>  | <b>91.50</b>  | <b>92.75</b>  | <b>97.00</b>  | <b>98.00</b>  |
| <b>Fire</b>                      |               |               |               |               |               |               |               |               |               |               |
| Firefighters and Officers        | 55.00         | 55.00         | 55.00         | 55.00         | 55.00         | 55.00         | 55.00         | 55.00         | 55.00         | 55.00         |
| Civilians                        | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          |
| <b>Total Fire</b>                | <b>57.00</b>  | <b>57.00</b>  | <b>57.00</b>  | <b>57.00</b>  | <b>57.00</b>  | <b>57.00</b>  | <b>57.00</b>  | <b>57.00</b>  | <b>57.00</b>  | <b>57.00</b>  |
| <b>Total Public Safety</b>       | <b>143.48</b> | <b>143.48</b> | <b>144.48</b> | <b>145.44</b> | <b>147.19</b> | <b>149.19</b> | <b>148.50</b> | <b>149.75</b> | <b>154.00</b> | <b>155.00</b> |
| <b>Recreation and Culture</b>    |               |               |               |               |               |               |               |               |               |               |
| P&R Department                   | 28.06         | 28.56         | 28.56         | 28.56         | 28.56         | 23.00         | 22.00         | 22.00         | 22.96         | 22.96         |
| Pointe                           | 46.00         | 43.46         | 42.46         | 43.72         | 43.72         | 43.72         | 42.68         | 43.20         | 43.20         | 43.20         |
| Library                          | 15.48         | 15.48         | 15.49         | 15.52         | 15.52         | 15.52         | 15.52         | 15.52         | 15.52         | 15.52         |
| <b>Total Culture and Leisure</b> | <b>89.54</b>  | <b>87.50</b>  | <b>86.51</b>  | <b>87.80</b>  | <b>87.80</b>  | <b>82.24</b>  | <b>80.20</b>  | <b>80.72</b>  | <b>81.68</b>  | <b>81.68</b>  |
| <b>Public Works</b>              |               |               |               |               |               |               |               |               |               |               |
| Administration                   | 2.50          | 2.50          | 2.50          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          |
| Engineering                      | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 3.00          | 4.00          | 4.00          | 5.00          | 5.00          |
| Street Maintenance               | 9.83          | 9.83          | 9.83          | 9.50          | 9.50          | 9.50          | 9.50          | 9.50          | 9.00          | 9.00          |
| Water Utilities                  | 30.17         | 30.17         | 32.17         | 31.50         | 31.98         | 31.98         | 31.98         | 31.98         | 31.48         | 31.48         |
| Wastewater Utilities             | 11.50         | 11.50         | 10.50         | 10.50         | 10.50         | 10.50         | 10.50         | 10.50         | 10.00         | 10.00         |
| Drainage                         | 8.50          | 8.50          | 8.50          | 8.50          | 8.50          | 8.50          | 8.50          | 8.50          | 8.00          | 8.00          |
| <b>Total Public Works</b>        | <b>65.50</b>  | <b>65.50</b>  | <b>66.50</b>  | <b>66.00</b>  | <b>66.48</b>  | <b>66.48</b>  | <b>67.48</b>  | <b>67.48</b>  | <b>66.48</b>  | <b>66.48</b>  |
| <b>Total</b>                     | <b>344.21</b> | <b>343.13</b> | <b>344.39</b> | <b>344.95</b> | <b>347.18</b> | <b>343.87</b> | <b>342.14</b> | <b>343.91</b> | <b>348.12</b> | <b>349.12</b> |

### FY 2023-24 CITY-WIDE FTE BY FUNCTION





**FY2023-24 General Government Pay Plan**

Effective 10/1/2023

| Job Title                              | FLSA | Grade | Hourly  |         |         | Bi-Weekly |         |         | Annually |          |          |
|--|------|-------|---------|---------|---------|-----------|---------|---------|----------|----------|----------|
|  |      |       | Min     | Mid     | Max     | Min       | Mid     | Max     | Min      | Mid      | Max      |
| Economic Development Intern            | NE   | 1     | \$11.67 | \$14.60 | \$17.51 | \$934     | \$1,168 | \$1,401 | \$24,280 | \$30,361 | \$36,421 |
| Summer Library Aide                    | NE   |       |         |         |         |           |         |         |          |          |          |
| GIS Trainee / Intern                   | NE   |       |         |         |         |           |         |         |          |          |          |
| Library Clerk I                        | NE   | 2     | \$13.80 | \$17.25 | \$20.69 | \$1,104   | \$1,380 | \$1,655 | \$28,695 | \$35,880 | \$43,043 |
| Building Maintenance Technician I      | NE   | 3     | \$16.45 | \$20.57 | \$24.68 | \$1,316   | \$1,645 | \$1,974 | \$34,213 | \$42,783 | \$51,331 |
| Code Enforcement Officer I             | NE   |       |         |         |         |           |         |         |          |          |          |
| Customer Service Technician (PT)       | NE   |       |         |         |         |           |         |         |          |          |          |
| Environmental Services Technician (PT) | NE   |       |         |         |         |           |         |         |          |          |          |
| Facility Maintenance Worker I          | NE   |       |         |         |         |           |         |         |          |          |          |
| Field Technician I                     | NE   |       |         |         |         |           |         |         |          |          |          |
| Library Clerk II                       | NE   |       |         |         |         |           |         |         |          |          |          |
| Member Services Assistant              | NE   |       |         |         |         |           |         |         |          |          |          |
| Program Coordinator                    | NE   |       |         |         |         |           |         |         |          |          |          |
| Public Works Technician                | NE   |       |         |         |         |           |         |         |          |          |          |
| Records Technician                     | NE   |       |         |         |         |           |         |         |          |          |          |
| Utility Billing Representative I       | NE   |       |         |         |         |           |         |         |          |          |          |
| Administrative Assistant I             | NE   | 4     | \$18.04 | \$22.56 | \$27.06 | \$1,443   | \$1,804 | \$2,165 | \$37,524 | \$46,916 | \$56,286 |
| Animal Control Officer                 | NE   |       |         |         |         |           |         |         |          |          |          |
| Building Maintenance Worker II         | NE   |       |         |         |         |           |         |         |          |          |          |
| Code Enforcement Officer II            | NE   |       |         |         |         |           |         |         |          |          |          |
| Customer Service Technician            | NE   |       |         |         |         |           |         |         |          |          |          |
| Facility Maintenance Worker II         | NE   |       |         |         |         |           |         |         |          |          |          |
| Field Technician II                    | NE   |       |         |         |         |           |         |         |          |          |          |
| Library Technician                     | NE   |       |         |         |         |           |         |         |          |          |          |
| Permit Technician I                    | NE   |       |         |         |         |           |         |         |          |          |          |
| Senior Records Technician              | NE   |       |         |         |         |           |         |         |          |          |          |
| Utility Billing Representative II      | NE   |       |         |         |         |           |         |         |          |          |          |
| Accounts Payable Technician            | NE   | 5     | \$20.16 | \$25.21 | \$30.24 | \$1,613   | \$2,017 | \$2,420 | \$41,939 | \$52,434 | \$62,908 |
| Administrative Assistant II            | NE   |       |         |         |         |           |         |         |          |          |          |
| Animal Control Officer Lead            | NE   |       |         |         |         |           |         |         |          |          |          |
| Building Maintenance Worker III        | NE   |       |         |         |         |           |         |         |          |          |          |
| Code Enforcement Officer III           | NE   |       |         |         |         |           |         |         |          |          |          |
| Facility Maintenance Worker III        | NE   |       |         |         |         |           |         |         |          |          |          |
| Field Technician III                   | NE   |       |         |         |         |           |         |         |          |          |          |
| Human Resources Assistant              | NE   |       |         |         |         |           |         |         |          |          |          |
| Plans Examiner                         | NE   |       |         |         |         |           |         |         |          |          |          |
| Planning Technician                    | NE   |       |         |         |         |           |         |         |          |          |          |
| Permit Technician II                   | NE   |       |         |         |         |           |         |         |          |          |          |
| Programs and Events Coordinator        | NE   |       |         |         |         |           |         |         |          |          |          |
| Utility Billing Representative III     | NE   |       |         |         |         |           |         |         |          |          |          |
| Construction Inspector                 | NE   | 6     | \$22.29 | \$27.86 | \$33.43 | \$1,783   | \$2,229 | \$2,674 | \$46,354 | \$57,953 | \$69,530 |
| Environmental Specialist               | NE   |       |         |         |         |           |         |         |          |          |          |
| Utility Billing Administrator          | E    | 7     | \$25.47 | \$31.84 | \$38.20 | \$2,038   | \$2,547 | \$3,056 | \$52,976 | \$66,219 | \$79,463 |
| GIS Technician I                       | NE   |       |         |         |         |           |         |         |          |          |          |



**FY2023-24 General Government Pay Plan**

Effective 10/1/2023

| Job Title                                 | FLSA | Grade | Hourly  |         |         | Bi-Weekly |         |         | Annually |          |           |  |  |
|---|------|-------|---------|---------|---------|-----------|---------|---------|----------|----------|-----------|--|--|
|   |      |       | Min     | Mid     | Max     | Min       | Mid     | Max     | Min      | Mid      | Max       |  |  |
| IT Systems Analyst                        | NE   |       |         |         |         |           |         |         |          |          |           |  |  |
| Senior Construction Inspector             | NE   |       |         |         |         |           |         |         |          |          |           |  |  |
| Accountant                                | E    | 8     | \$26.53 | \$33.17 | \$39.80 | \$2,122   | \$2,653 | \$3,184 | \$55,183 | \$68,989 | \$82,774  |  |  |
| Aquatics Specialist                       | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Budget Analyst                            | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Engineering Technician                    | NE   |       |         |         |         |           |         |         |          |          |           |  |  |
| Events Specialist                         | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| GIS Technician II                         | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Management Analyst                        | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Marketing Specialist                      | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Planner I                                 | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Program Specialist                        | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Purchasing Agent                          | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Recreation Specialist                     | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Assistant City Secretary                  | E    | 9     | \$27.59 | \$34.49 | \$41.39 | \$2,207   | \$2,759 | \$3,311 | \$57,390 | \$71,738 | \$86,085  |  |  |
| Aquatics Supervisor                       | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Building Operations Supervisor            | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Code Enforcement Administrator            | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Customer Service Supervisor               | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Digital Communications Specialist         | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Economic Development Specialist           | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Human Resources Specialist                | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Human Resources Specialist (PT)           | NE   |       |         |         |         |           |         |         |          |          |           |  |  |
| Program Supervisor                        | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Recreation Supervisor                     | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Senior Accountant                         | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Senior Purchasing Agent                   | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Engineer I                                | E    | 10    | \$29.71 | \$37.14 | \$44.57 | \$2,377   | \$2,971 | \$3,566 | \$61,805 | \$77,256 | \$92,707  |  |  |
| Librarian - Circulation                   | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Librarian - Child Service                 | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Librarian - Teen Service                  | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Librarian - Adult Service                 | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Senior Planner                            | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Accreditation Manager (Public Safety)     | E    | 11    | \$33.29 | \$41.62 | \$49.94 | \$2,663   | \$3,329 | \$3,995 | \$69,249 | \$86,561 | \$103,874 |  |  |
| Application Administrator                 | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Assistant NETCOM Manager                  | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Building Official                         | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Capital Project Manager                   | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Facilities Manager                        | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| GIS Manager                               | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| IT Systems Administrator                  | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Library Services Manager                  | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Keller Senior Adult Center (KSAC) Manager | E    |       |         |         |         |           |         |         |          |          |           |  |  |
| Network Administrator                     | E    |       |         |         |         |           |         |         |          |          |           |  |  |





**FY2023-24 General Government Pay Plan**

| Job Title                       | FLSA | Grade | Hourly  |         |         | Bi-Weekly |         |         | Annually |          |          |
|---------------------------------|------|-------|---------|---------|---------|-----------|---------|---------|----------|----------|----------|
|                                 |      |       | Min     | Mid     | Max     | Min       | Mid     | Max     | Min      | Mid      | Max      |
| Foreman - Parks                 | NE   | 7     | \$28.30 | \$35.37 | \$42.45 | \$2,038   | \$2,547 | \$3,056 | \$52,976 | \$66,219 | \$79,463 |
| Supervisor - Streets & Drainage | NE   |       |         |         |         |           |         |         |          |          |          |
| Supervisor - Water & Wastewater | NE   |       |         |         |         |           |         |         |          |          |          |
| Supervisor - Water Production   | NE   |       |         |         |         |           |         |         |          |          |          |
| Logistics Specialist            | NE   | 9     | \$30.66 | \$38.32 | \$45.99 | \$2,207   | \$2,759 | \$3,311 | \$57,390 | \$71,738 | \$86,085 |



# FY2023-24 The Keller Pointe



*Part-Time and Seasonal*  
Effective 10/1/2023

| Grade | Job Title  | FLSA | Minimum  | Mid-Point | Maximum  |
|-------|--|------|----------|-----------|----------|
| RCS-2 | Lifeguard  | NE   | \$ 11.73 | \$ 13.20  | \$ 14.66 |
| RCS-3 | Customer Service Representative I<br>Summer Camp Counselor<br>Child Care Attendant   | NE   | \$ 13.77 | \$ 15.49  | \$ 17.21 |
| RCS-4 | Head Lifeguard   | NE   | \$ 14.79 | \$ 16.64  | \$ 18.49 |
| RCS-5 | Summer Camp Coordinator<br>Customer Service Representative II<br>Group Exercise Coordinator<br>Building Maintenance Technician<br>Recreation Coordinator | NE   | \$ 15.30 | \$ 17.21  | \$ 19.13 |



## FY 2023-2024 POLICE DEPARTMENT STEP PLAN

Effective 10/1/2023

Non-exempt (hourly) positions are eligible for overtime compensation. Bi-weekly wages are based on a 40-hour work week, or 2080 hours per year, which equals 1 full-time equivalent (FTE) position. For 12-hour shift sworn officers, in accordance with the provisions of Section 142.0015 (j) of the Texas Local Government Code, hours worked in excess of 80 hours in each 14-day work period are paid at the appropriate overtime rate. Earnings are based on actual number of hours worked and other employment related pay.

| Pay Grade | Position Title | FLSA     | Type      | STEP 1   | STEP 2   | STEP 3   | STEP 4   | STEP 5   | STEP 6   | STEP 7   | STEP 8   | STEP 9   | STEP 10  | STEP 11  | STEP 12 | STEP 13 |
|-----------|----------------|----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|---------|
| PSN-PO/CI | Police Officer | NE       | Hourly    | \$32.97  | \$33.63  | \$34.30  | \$34.99  | \$35.69  | \$36.40  | \$37.13  | \$37.87  | \$38.63  | \$39.40  | \$40.19  | \$41.00 | \$41.83 |
|           |                |          | Bi-Weekly | \$2,638  | \$2,690  | \$2,744  | \$2,799  | \$2,855  | \$2,912  | \$2,970  | \$3,030  | \$3,090  | \$3,152  | \$3,215  | \$3,280 | \$3,346 |
|           |                |          | Monthly   | \$5,715  | \$5,829  | \$5,945  | \$6,065  | \$6,186  | \$6,309  | \$6,436  | \$6,564  | \$6,696  | \$6,829  | \$6,966  | \$7,107 | \$7,251 |
|           | Annually       | \$68,578 | \$69,950  | \$71,344 | \$72,779 | \$74,235 | \$75,712 | \$77,230 | \$78,770 | \$80,350 | \$81,952 | \$83,595 | \$85,280 | \$87,006 |         |         |

|        |          |          |           |          |          |          |          |         |         |
|--------|----------|----------|-----------|----------|----------|----------|----------|---------|---------|
| PSN-CO | Corporal | NE       | Hourly    | \$42.67  | \$43.52  | \$44.39  | \$45.28  | \$46.19 | \$47.11 |
|        |          |          | Bi-Weekly | \$3,413  | \$3,482  | \$3,551  | \$3,622  | \$3,695 | \$3,769 |
|        |          |          | Monthly   | \$7,396  | \$7,543  | \$7,694  | \$7,849  | \$8,006 | \$8,166 |
|        | Annually | \$88,747 | \$90,522  | \$92,331 | \$94,182 | \$96,075 | \$97,989 |         |         |

|       |          |          |           |           |           |           |           |         |         |
|-------|----------|----------|-----------|-----------|-----------|-----------|-----------|---------|---------|
| PSN-S | Sergeant | NE       | Hourly    | \$48.05   | \$49.02   | \$50.00   | \$50.99   | \$52.02 | \$53.06 |
|       |          |          | Bi-Weekly | \$3,844   | \$3,922   | \$4,000   | \$4,079   | \$4,162 | \$4,245 |
|       |          |          | Monthly   | \$8,329   | \$8,497   | \$8,667   | \$8,838   | \$9,017 | \$9,197 |
|       | Annually | \$99,949 | \$101,962 | \$104,000 | \$106,059 | \$108,202 | \$110,365 |         |         |

|       |            |           |           |           |           |           |           |          |          |
|-------|------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|----------|
| PSN-L | Lieutenant | NE        | Hourly    | \$54.15   | \$55.23   | \$56.33   | \$57.47   | \$58.62  | \$59.79  |
|       |            |           | Bi-Weekly | \$4,332   | \$4,418   | \$4,506   | \$4,598   | \$4,690  | \$4,783  |
|       |            |           | Monthly   | \$9,386   | \$9,573   | \$9,764   | \$9,961   | \$10,161 | \$10,364 |
|       | Annually   | \$112,632 | \$114,878 | \$117,166 | \$119,538 | \$121,930 | \$124,363 |          |          |

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| Pay Grade | Position Title                      | FLSA | Min     | Hourly Mid | Max     | Min     | Bi-Weekly Mid | Max     | Min       | Annually Mid | Max       |
|-----------|-------------------------------------|------|---------|------------|---------|---------|---------------|---------|-----------|--------------|-----------|
| PS Exec 2 | Chief                               | E    | \$57.37 | \$71.71    | \$86.05 | \$4,589 | \$5,737       | \$6,884 | \$119,326 | \$149,157    | \$178,988 |
| PS Exec 1 | Captain                             | E    | \$54.11 | \$67.63    | \$81.16 | \$4,328 | \$5,411       | \$6,493 | \$112,540 | \$140,675    | \$168,810 |
| 13        | NETCOM Manager                      | E    | \$40.01 | \$50.01    | \$60.01 | \$3,200 | \$4,001       | \$4,801 | \$83,211  | \$104,014    | \$124,816 |
| 11        | Assistant NETCOM Manager            | E    | \$33.29 | \$41.62    | \$49.94 | \$2,663 | \$3,329       | \$3,995 | \$69,249  | \$86,561     | \$103,874 |
| 11        | Public Safety Accreditation Manager | E    | \$33.29 | \$41.62    | \$49.94 | \$2,663 | \$3,329       | \$3,995 | \$69,249  | \$86,561     | \$103,874 |
| 5         | Administrative Assistant II         | NE   | \$20.16 | \$25.20    | \$30.24 | \$1,613 | \$2,017       | \$2,420 | \$41,939  | \$52,424     | \$62,908  |
| 5         | Animal Control Officer Lead         | NE   | \$20.16 | \$25.21    | \$30.24 | \$1,613 | \$2,017       | \$2,420 | \$41,939  | \$52,434     | \$62,908  |
| 4         | Animal Control Officer I            | NE   | \$18.04 | \$22.55    | \$27.06 | \$1,443 | \$1,804       | \$2,165 | \$37,524  | \$46,916     | \$56,286  |
| 4         | Senior Records Technician           | NE   | \$18.04 | \$22.55    | \$27.06 | \$1,443 | \$1,804       | \$2,165 | \$37,524  | \$46,916     | \$56,286  |
| 3         | Records Technician                  | NE   | \$16.45 | \$20.57    | \$24.68 | \$1,316 | \$1,645       | \$1,974 | \$34,213  | \$42,783     | \$51,331  |
| 3         | Building Maintenance Technician I   | NE   | \$16.45 | \$20.57    | \$24.68 | \$1,316 | \$1,645       | \$1,974 | \$34,213  | \$42,783     | \$51,331  |



# FY 2023-2024 Police Department Step Plan

Effective 10/1/2023

## NETCOM 9-1-1 DISPATCH

| Pay Grade   | Position Title      | FLSA | Type      | STEP 1   | STEP 2   | STEP 3   | STEP 4   | STEP 5   | STEP 6   | STEP 7   | STEP 8   | STEP 9   | STEP 10  | STEP 11  | STEP 12  | STEP 13  | STEP 14  | STEP 15  |
|-------------|---------------------|------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>DSP</b>  | Dispatcher          | NE   | Hourly    | \$24.23  | \$24.72  | \$25.22  | \$25.73  | \$26.24  | \$26.76  | \$27.29  | \$27.83  | \$28.39  | \$28.96  | \$29.55  | \$30.14  | \$30.75  | \$31.38  | \$32.01  |
|             |                     |      | Bi-Weekly | \$1,939  | \$1,978  | \$2,018  | \$2,058  | \$2,099  | \$2,141  | \$2,183  | \$2,226  | \$2,271  | \$2,317  | \$2,364  | \$2,411  | \$2,460  | \$2,510  | \$2,561  |
|             |                     |      | Monthly   | \$4,200  | \$4,285  | \$4,371  | \$4,460  | \$4,548  | \$4,638  | \$4,730  | \$4,824  | \$4,921  | \$5,020  | \$5,121  | \$5,224  | \$5,330  | \$5,439  | \$5,549  |
|             |                     |      | Annually  | \$50,403 | \$51,419 | \$52,458 | \$53,518 | \$54,578 | \$55,659 | \$56,762 | \$57,887 | \$59,055 | \$60,245 | \$61,457 | \$62,690 | \$63,966 | \$65,264 | \$66,583 |
| <b>DSPS</b> | Dispatch Supervisor | NE   | Hourly    | \$29.12  | \$29.70  | \$30.30  | \$30.90  | \$31.51  | \$32.15  | \$32.79  | \$33.45  | \$34.11  | \$34.80  | \$35.50  | \$36.20  | \$36.93  | \$37.67  | \$38.42  |
|             |                     |      | Bi-Weekly | \$2,330  | \$2,376  | \$2,424  | \$2,472  | \$2,521  | \$2,572  | \$2,623  | \$2,676  | \$2,729  | \$2,784  | \$2,840  | \$2,896  | \$2,954  | \$3,014  |          |
|             |                     |      | Monthly   | \$5,047  | \$5,148  | \$5,251  | \$5,356  | \$5,462  | \$5,572  | \$5,684  | \$5,797  | \$5,913  | \$6,032  | \$6,153  | \$6,275  | \$6,401  | \$6,529  |          |
|             |                     |      | Annually  | \$60,570 | \$61,781 | \$63,014 | \$64,269 | \$65,545 | \$66,865 | \$68,206 | \$69,569 | \$70,953 | \$72,381 | \$73,830 | \$75,301 | \$76,815 | \$78,351 | \$79,909 |

## DETENTION

| Pay Grade   | Position Title                    | FLSA | Type      | STEP 1   | STEP 2   | STEP 3   | STEP 4   | STEP 5   | STEP 6   | STEP 7   | STEP 8   | STEP 9   | STEP 10  | STEP 11  | STEP 12  | STEP 13  | STEP 14  | STEP 15  |
|-------------|-----------------------------------|------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| <b>DO</b>   | Detention Officer                 | NE   | Hourly    | \$20.28  | \$20.69  | \$21.10  | \$21.53  | \$21.95  | \$22.39  | \$22.84  | \$23.30  | \$23.76  | \$24.24  | \$24.73  | \$25.23  | \$25.75  | \$26.28  | \$26.82  |
|             |                                   |      | Bi-Weekly | \$1,622  | \$1,655  | \$1,688  | \$1,722  | \$1,756  | \$1,791  | \$1,827  | \$1,864  | \$1,901  | \$1,939  | \$1,979  | \$2,018  | \$2,060  | \$2,102  | \$2,146  |
|             |                                   |      | Monthly   | \$3,515  | \$3,586  | \$3,658  | \$3,732  | \$3,805  | \$3,881  | \$3,959  | \$4,038  | \$4,119  | \$4,202  | \$4,287  | \$4,373  | \$4,463  | \$4,555  | \$4,649  |
|             |                                   |      | Annually  | \$42,182 | \$43,026 | \$43,891 | \$44,778 | \$45,665 | \$46,574 | \$47,504 | \$48,456 | \$49,429 | \$50,424 | \$51,441 | \$52,479 | \$53,561 | \$54,664 | \$55,789 |
| <b>RHFM</b> | Regional Holding Facility Manager | NE   | Hourly    | \$26.37  | \$26.90  | \$27.45  | \$28.00  | \$28.56  | \$29.13  | \$29.71  | \$30.31  | \$30.91  | \$31.52  | \$32.16  | \$32.80  | \$33.46  | \$34.12  | \$34.81  |
|             |                                   |      | Bi-Weekly | \$2,110  | \$2,152  | \$2,196  | \$2,240  | \$2,285  | \$2,330  | \$2,377  | \$2,424  | \$2,473  | \$2,522  | \$2,573  | \$2,624  | \$2,677  | \$2,730  |          |
|             |                                   |      | Monthly   | \$4,572  | \$4,664  | \$4,757  | \$4,853  | \$4,950  | \$5,049  | \$5,150  | \$5,253  | \$5,358  | \$5,464  | \$5,574  | \$5,686  | \$5,799  | \$5,915  |          |
|             |                                   |      | Annually  | \$54,859 | \$55,962 | \$57,087 | \$58,233 | \$59,401 | \$60,591 | \$61,803 | \$63,036 | \$64,290 | \$65,567 | \$66,886 | \$68,227 | \$69,590 | \$70,975 | \$72,402 |



# FY 2023-2024 Fire Department Step Plan

Effective 10/1/2023

**Fire Rescue Operations 48/96 Positions:** Fire Department non-exempt (hourly) positions are eligible for overtime pay. Bi-weekly wages are based on 24-hour shifts averaging 56-hours per week, or 2912 hours worked per year. In accordance with the provisions of Section 142.0015 (b) of the Texas Local Government Code, hours worked in excess of 212 hours in each 28-day work period are paid at the appropriate overtime rate. Earnings are based on actual number of hours worked and other employment related pay.

**Administration/Fire Prevention Positions:** Fire Inspector, Fire Marshal, and Training Officer are non-exempt (hourly) positions eligible for overtime. Bi-weekly wages are based on a 40-hour work week, or 2080 hours per year, which equals 1 full-time equivalent (FTE) position. Earnings are based on actual number of hours worked and other employment related pay.

| Pay Grade | Position Title  | FLSA | Type      | STEP 1   | STEP 2   | STEP 3   | STEP 4   | STEP 5   | STEP 6 | STEP 7 | STEP 8 | STEP 9 | STEP 10 | STEP 11 | STEP 12 | STEP 13 |  |  |
|-----------|-----------------|------|-----------|----------|----------|----------|----------|----------|--------|--------|--------|--------|---------|---------|---------|---------|--|--|
| PSN-E     | Firefighter/EMT | NE   | Hourly    | \$21.88  | \$22.32  | \$22.77  | \$23.23  | \$23.69  |        |        |        |        |         |         |         |         |  |  |
|           |                 |      | Bi-Weekly | \$2,451  | \$2,500  | \$2,550  | \$2,602  | \$2,653  |        |        |        |        |         |         |         |         |  |  |
|           |                 |      | Monthly   | \$5,310  | \$5,416  | \$5,526  | \$5,637  | \$5,749  |        |        |        |        |         |         |         |         |  |  |
|           |                 |      | Annually  | \$63,715 | \$64,996 | \$66,306 | \$67,646 | \$68,985 |        |        |        |        |         |         |         |         |  |  |

|       |                       |    |           |          |          |          |          |          |          |          |          |          |          |          |          |          |
|-------|-----------------------|----|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| PSN-F | Firefighter/Paramedic | NE | Hourly    | \$23.49  | \$23.96  | \$24.44  | \$24.93  | \$25.43  | \$25.94  | \$26.46  | \$26.99  | \$27.53  | \$28.08  | \$28.64  | \$29.21  | \$29.79  |
|       |                       |    | Bi-Weekly | \$2,631  | \$2,684  | \$2,737  | \$2,792  | \$2,848  | \$2,905  | \$2,964  | \$3,023  | \$3,083  | \$3,145  | \$3,208  | \$3,272  | \$3,336  |
|       |                       |    | Monthly   | \$5,700  | \$5,814  | \$5,931  | \$6,050  | \$6,171  | \$6,295  | \$6,421  | \$6,550  | \$6,681  | \$6,814  | \$6,950  | \$7,088  | \$7,229  |
|       |                       |    | Annually  | \$68,403 | \$69,772 | \$71,169 | \$72,596 | \$74,052 | \$75,537 | \$77,052 | \$78,595 | \$80,167 | \$81,769 | \$83,400 | \$85,060 | \$86,748 |

|             |   |    |             |          |          |          |          |          |          |          |          |          |  |  |  |  |
|-------------|---|----|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--|--|--|--|
| PSN-D/IF/FI | Driver/Engineer<br>Field Training Paramedic<br>Fire Inspector | NE | Hourly      | \$28.62  | \$29.19  | \$29.77  | \$30.37  | \$30.98  | \$31.60  | \$32.23  | \$32.87  | \$33.53  |  |  |  |  |
|             |   |    | Hourly (40) | \$40.07  | \$40.87  | \$41.68  | \$42.52  | \$43.37  | \$44.24  | \$45.12  | \$46.02  | \$46.94  |  |  |  |  |
|             |   |    | Bi-Weekly   | \$3,205  | \$3,269  | \$3,334  | \$3,401  | \$3,470  | \$3,539  | \$3,610  | \$3,681  | \$3,755  |  |  |  |  |
|             |   |    | Monthly     | \$6,945  | \$7,083  | \$7,224  | \$7,370  | \$7,518  | \$7,668  | \$7,821  | \$7,976  | \$8,137  |  |  |  |  |
|             |   |    | Annually    | \$83,341 | \$85,001 | \$86,690 | \$88,437 | \$90,214 | \$92,019 | \$93,854 | \$95,717 | \$97,639 |  |  |  |  |

|        |         |    |           |          |           |           |           |           |           |           |           |           |  |  |  |  |
|--------|---------|----|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|--|--|
| PSN-FC | Captain | NE | Hourly    | \$34.01  | \$34.69   | \$35.38   | \$36.09   | \$36.81   | \$37.55   | \$38.30   | \$39.07   | \$39.85   |  |  |  |  |
|        |         |    | Bi-Weekly | \$3,809  | \$3,885   | \$3,963   | \$4,042   | \$4,123   | \$4,206   | \$4,290   | \$4,376   | \$4,463   |  |  |  |  |
|        |         |    | Monthly   | \$8,253  | \$8,418   | \$8,586   | \$8,758   | \$8,933   | \$9,112   | \$9,294   | \$9,481   | \$9,670   |  |  |  |  |
|        |         |    | Annually  | \$99,037 | \$101,017 | \$103,027 | \$105,094 | \$107,191 | \$109,346 | \$111,530 | \$113,772 | \$116,043 |  |  |  |  |

|              |   |    |             |           |           |           |           |           |           |           |  |  |  |  |  |
|--------------|---|----|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|--|--|--|
| PSN-BC/FM/TO | Battalion Chief<br>Fire Marshal<br>Training Officer | NE | Hourly      | \$38.84   | \$39.62   | \$40.41   | \$41.22   | \$42.04   | \$42.88   | \$43.74   |  |  |  |  |  |
|              |   |    | Hourly (40) | \$54.38   | \$55.47   | \$56.57   | \$57.71   | \$58.86   | \$60.03   | \$61.24   |  |  |  |  |  |
|              |   |    | Bi-Weekly   | \$4,350   | \$4,437   | \$4,526   | \$4,617   | \$4,708   | \$4,803   | \$4,899   |  |  |  |  |  |
|              |   |    | Monthly     | \$9,425   | \$9,614   | \$9,806   | \$10,003  | \$10,202  | \$10,406  | \$10,614  |  |  |  |  |  |
|              |   |    | Annually    | \$113,102 | \$115,373 | \$117,674 | \$120,033 | \$122,420 | \$124,867 | \$127,371 |  |  |  |  |  |

**CITY OF KELLER, TEXAS**  
**List of Acronyms**

|              |  |
|--------------|--|
| <b>ACFR</b>  | Annual Comprehensive Financial Report                    |
| <b>ADA</b>   | Americans with Disabilities Act                          |
| <b>AEDO</b>  | Accredited Economic Development Organization             |
| <b>ARPA</b>  | American Rescue Plan Act                                 |
| <b>AWIA</b>  | American Water Infrastructure Act                        |
| <b>CAD</b>   | Computer-aided Dispatch                                  |
| <b>CALEA</b> | Commission on Accreditation for Law Enforcement Agencies |
| <b>CECD</b>  | Certified Economic Developers                            |
| <b>CERT</b>  | Community Emergency Response Team                        |
| <b>CIAC</b>  | Capital Improvements Advisory Committee                  |
| <b>CID</b>   | Criminal Investigation Department                        |
| <b>CIP</b>   | Capital Improvements Program                             |
| <b>CO</b>    | Certificate of Obligation                                |
| <b>COLA</b>  | Cost of Living Adjustment                                |
| <b>CPI</b>   | Consumer Price Index                                     |
| <b>DPS</b>   | Department of Public Safety                              |
| <b>DRC</b>   | Development Review Committee                             |
| <b>EAT</b>   | Employee Activity Team                                   |
| <b>EOC</b>   | Emergency Operating Center                               |
| <b>EMS</b>   | Emergency Medical Services                               |
| <b>FFE</b>   | Furniture, Fixtures, and Equipment                       |
| <b>FLUP</b>  | Future Land Use Plan                                     |
| <b>FTE</b>   | Full-time equivalent                                     |
| <b>FY</b>    | Fiscal Year  |
| <b>FYTD</b>  | Fiscal Year-to-Date                                      |
| <b>GAAP</b>  | Generally Accepted Accounting Principles                 |
| <b>GFOA</b>  | Government Finance Officers Association                  |
| <b>GIS</b>   | Geographic Information Systems                           |
| <b>GO</b>    | General Obligation                                       |

**CITY OF KELLER, TEXAS**  
**List of Acronyms**

|                      |  |
|----------------------|--|
| <b>HSNT</b>          | Humane Society of North Texas                  |
| <b>I&amp;I</b>       | Infiltration and Inflow                        |
| <b>I&amp;S</b>       | Interest and Sinking                           |
| <b>IEDC</b>          | International Economic Development Council     |
| <b>ISO</b>           | Insurance Services Office                      |
| <b>KCCPD</b>         | Keller Crime Control Prevention District       |
| <b>KDC</b>           | Keller Development Corporation                 |
| <b>KEDB</b>          | Keller Economic Development Board              |
| <b>KIIK</b>          | Keep It In Keller                              |
| <b>KISD</b>          | Keller Independent School District             |
| <b>KSP</b>           | Keller Sports Park                             |
| <b>KTC</b>           | Keller Town Center                             |
| <b>KTP</b>           | Keller Technology Plan                         |
| <b>LCRR</b>          | Lead and Copper Rule Revisions                 |
| <b>LEPC</b>          | Local Emergency Planning Committee             |
| <b>M&amp;O</b>       | Maintenance and Operations                     |
| <b>MGD</b>           | Million Gallons per Day                        |
| <b>MS4</b>           | Municipal Separate Storm Sewer System          |
| <b>MSC</b>           | Municipal Service Center                       |
| <b>NCTCOG</b>        | North Central Texas Council of Governments     |
| <b>NEFDA</b>         | Northeast Fire Department Association          |
| <b>NETCO</b>         | Northeast Trunked Radio Consortium             |
| <b>NETCOM</b>        | Northeast Tarrant Communications Center        |
| <b>NTCAR</b>         | North Texas Commercial Association of Realtors |
| <b>OTK</b>           | Old Town Keller                                |
| <b>PEG</b>           | Public Education and Government                |
| <b>PILOT</b>         | Payment in lieu of Taxes                       |
| <b>REF &amp; IMP</b> | Refunding and Improvement                      |
| <b>RIF</b>           | Reduction in Force                             |

**CITY OF KELLER, TEXAS**  
**List of Acronyms**

|                |   |
|----------------|---|
| <b>RMS</b>     | Record Management System                                    |
| <b>ROW</b>     | Right of Way  |
| <b>SCADA</b>   | Supervisory Control and Data Acquisition                    |
| <b>SCBA</b>    | Self-contained Breathing Apparatus                          |
| <b>SEC</b>     | Securities and Exchange Commission                          |
| <b>SOP</b>     | Standard Operating Procedures                               |
| <b>SRO</b>     | School Resource Officer                                     |
| <b>STEMI</b>   | ST-Elevation Myocardial Infraction                          |
| <b>SWIFT</b>   | State Water Implementation Fund for Texas                   |
| <b>TAD</b>     | Tarrant Appraisal District                                  |
| <b>TEDC</b>    | Texas Economic Development Council                          |
| <b>TCEQ</b>    | Texas Commission on Environmental Quality                   |
| <b>TCLEOSE</b> | Texas Commission on Law Enforcement Standards and Education |
| <b>TML</b>     | Texas Municipal League                                      |
| <b>TMRS</b>    | Texas Municipal Retirement System                           |
| <b>TIF</b>     | Tax Increment Financing                                     |
| <b>TIRZ</b>    | Tax Increment Reinvestment Zone                             |
| <b>TRA</b>     | Trinity River Authority                                     |
| <b>TWDB</b>    | Texas Water Development Board                               |
| <b>TxDOT</b>   | Texas Department of Transportation                          |
| <b>UCMR5</b>   | Unregulated Contaminant Monitoring Rule                     |
| <b>UDC</b>     | Unified Development Code                                    |
| <b>YTD</b>     | Year-to-Date  |

## GLOSSARY OF TERMS

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this glossary has been included in the budget document.

### -A-

**ACCRUAL BASIS OF ACCOUNTING.** A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred. For example, water revenues which are billed in September are recorded as revenues in September, even though payment in cash is actually received in October. Similarly, services or supplies that have been received in September, but actually paid for by the City in October, are recorded as obligations of the City (expenses) in September. Accrual accounting is used for the City's enterprise funds for financial reporting purposes.

**ADOPTED BUDGET.** The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance that sets the legal spending limits for the fiscal year.

**AD VALOREM TAX.** A tax levied on the assessed valuation of land and improvements.

**APPRAISED VALUE.** The estimated value of property for the purpose of taxation, as established by the Tarrant Appraisal District.

**APPROPRIATION.** An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of resources. Appropriations normally are made for fixed amounts at the department level and cover, in the operating budget, a one-year period.

**APPROPRIATION (BUDGET) ORDINANCE.** The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

**ASSESSED VALUATION.** A value that is established for real or personal property for use as a basis for levying property taxes. Property values in Keller are established by the Tarrant Appraisal District.

**ASSETS.** Resources owned or held by the City that have monetary value.

**AUTHORIZED POSITION(S).** See *FULL-TIME EQUIVALENT POSITION*.

### -B-

**BALANCED BUDGET.** A budget adopted by the City Council and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

**BASIS OF ACCOUNTING.** A term used referring as to when revenues, expenditures, expenses, and transfers –and related assets and liabilities – are recognized in the accounts and reported in the City's financial statements.

**BUDGET.** The City's financial plan that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated objectives.

**BUDGET ADJUSTMENT (AMENDMENT).** A formal legal procedure utilized by the City to revise a budget during a fiscal year.

**BUDGET CALENDAR.** The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

**BUDGET ENHANCEMENT.** A request for additional funding for a program, service, or the expansion of current services. Budget enhancements are used during the budget preparation process in order to identify specific departmental requests in the proposed budget. Budget enhancements are ranked in their order of priority by the department manager making the request. Budget enhancements are distinguished in the proposed budget separately from the "base line" or "current services" funding levels. Also see: *DECISION PACKAGE* and *SUPPLEMENTAL DECISION PACKAGE*.

**BUDGET MESSAGE.** The opening section of the budget document from the City Manager that provides the City Council and the public with a general summary of the most important aspects of the budget. Sometimes referred to as a "transmittal letter."

**BUDGETARY CONTROL.** The control of management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

## GLOSSARY OF TERMS

**-C-**

**CAPITAL OUTLAY.** An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: having an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belonging to one of the following categories – land, buildings, machinery and equipment, vehicles, or furniture and fixtures; constitutes a tangible, permanent addition to the value of City assets; cost generally exceeds \$5,000; does not constitute repair or maintenance; and is not readily susceptible to loss. In the budget, capital outlay is budgeted as expenditures in all fund types.

**CAPITAL PROJECT FUND.** A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment, usually financed by the issuance of debt.

**CERTIFICATES OF OBLIGATION.** Tax-supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

**CERTIFIED APPRAISAL ROLL.** The final property appraisals roll, as calculated by the Tarrant Appraisal District (TAD). The certified roll is required to be prepared by TAD by July 25 of each year.

**CITY CHARTER.** The document of a home rule City similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among the various branches of government.

**CITY COUNCIL.** The elected governing body of the City, consisting of the Mayor and six (6) Council members, collectively acting as the legislative and policy-making body of the City.

**CRIME CONTROL PREVENTION DISTRICT SALES TAX.** (See *KELLER CRIME CONTROL PREVENTION DISTRICT*.)

**CURRENT TAXES.** Taxes levied and due within one year.

**-D-**

**DEBT SERVICE.** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

**DEBT SERVICE FUND.** A fund used to account for resources and expenditures related to retirement of the City's general obligation debt service, sometimes referred to as a "sinking fund."

**DECISION PACKAGE.** A request for additional funding for a program, service, or the expansion of current services. A decision package is also required for any new personnel and capital requests. Decision packages are used during the budget preparation process in order to identify specific departmental requests in the proposed budget. Decision packages are ranked in their order of priority by the department manager making the request. Decision packages are distinguished in the proposed budget separately from the "base line" or "current services" funding levels. (See *BUDGET ENHANCEMENT*)

**DEFERRED REVENUE.** Cash received from customers in advance of services received. Recorded as a liability under general accepted accounting principles. Used primarily for operations of The Keller Pointe Recreation/Aquatic Center, where annual memberships are recorded as deferred revenue in 12 monthly installments. Also referred to as *Unearned Revenue*.

**DELINQUENT TAXES.** Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Property taxes are delinquent if not paid by January 31.

**DEPARTMENT.** A major administrative organizational unit of the City containing one or more divisions or activities.

## GLOSSARY OF TERMS

### **-E-**

**ENCUMBRANCE.** An obligation, usually in the form of a purchase order, contract, or salary commitment, related to uncompleted contracts for goods or services. Used in budgeting, encumbrances are not classified as expenditures or liabilities, but are shown as a reservation of fund balance. Upon payment, encumbrances are recorded as expenditure and liquidated, thereby releasing the reservation of fund balance. Outstanding or unliquidated encumbrances at year-end are re-appropriated into the budget of the subsequent year.

**ENTERPRISE FUND.** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**ESTIMATED BUDGET.** The City's estimated financial plan, using mid-year estimates, containing both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated objectives. The City uses the current year estimate during the budget process in order to determine the estimated beginning fund balances for the next year. (Sometimes called *Revised Budget*.)

**EXPENDITURE.** The outflow of funds paid or to be paid for assets obtained or goods and services obtained regardless of when the expense is actually paid. An expenditure decreases fund balance.

### **-F-**

**FISCAL YEAR.** The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City's fiscal year is October 1 through September 30.

**FRANCHISE FEES (TAXES).** A fee (tax) paid by a public utility for the use of public property in providing their services to the citizens of Keller. The fee is typically calculated as a percentage of the utility's gross receipts.

**FULL-TIME EQUIVALENT (FTE) POSITION.** A position for an employee working a 40-hour work week for 52 weeks a year, i.e., 2,080 annual hours (2,912 annual hours for firefighters).

**FUND.** A fiscal and accounting entity established to record receipt and disbursement of income from sources set aside to support specific activities or to attain certain objectives. Each fund is treated as a distinct fiscal entity where assets equal liabilities plus fund balances.

**FUND BALANCE.** Unless stated otherwise, the excess of a fund's current assets over its current liabilities; sometimes called working capital in enterprise funds. Negative fund balances are referred to as a deficit.

### **-G-**

**GENERAL FUND.** The fund used to account for financial resources except those funds required to be accounted for in another fund; the general fund is tax supported and includes the operations of most City services, i.e., police, fire, streets, parks and recreation, and administration.

**GENERAL OBLIGATION DEBT.** Money owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenues provided from real property that is assessed through the taxation power of the City.

**GOAL.** A broad, general statement of each department's or division's desired social or organizational outcomes.

### **-H-**

**HOMESTEAD EXEMPTION.** The exemption will remove part of the home's value from taxation for the home owner if it is their principal residence. The percentage of exemption is considered by Council on an annual basis.

### **-I-**

**IMPACT FEE.** A fee imposed by the City on new development. Impact fees are collected for roadway, water and sewer improvements. Impact fees may only be used for capital improvements and/or expansion to the systems for which the impact fee originally was collected.

**INFRASTRUCTURE.** That portion of a City's assets located at or below ground level, including streets, water, and sewer systems.

## GLOSSARY OF TERMS

**INTERFUND (INTRA GOVERNMENTAL) TRANSFERS.** Transfers made from one City fund to another City fund for purposes such as reimbursement of expenditures, general and administrative services, payments-in-lieu of taxes, or debt service.

**INTERGOVERNMENTAL REVENUES.** Revenues from other governments in the form of grants, entitlements, shared revenues or payments-in-lieu of taxes.

### -K-

**KELLER CRIME CONTROL PREVENTION DISTRICT (KCCPD).** A special taxing district authorized by an election in the City of Keller in November 2001, levying an additional 3/8-cent (0.375%) sales tax, designated for Police/Public Safety programs or capital improvements. In May 2006, voters authorized the tax for an additional 15 years. In November 2007, voters authorized a reduction in the rate to 0.25%. Sometimes referred to as "Crime Tax."

**KELLER DEVELOPMENT CORPORATION (KDC).** A non-profit corporation authorized by Section 4B, Article 5190.6 of the Industrial Corporation Act of 1979. The Corporation is governed by a seven-member board, consisting of four members of the City Council and three other members, who are appointed by the City Council. The Corporation receives the ½ cent sales tax, which is dedicated for park improvements. The Corporation also has the power to issue long-term debt which is payable from the ½ cent sales tax.

**KELLER INDEPENDENT SCHOOL DISTRICT (KISD).** The local independent school district, where an elected board of directors (trustees) provide for the administration and operation of schools within the KISD. The City of Keller is included within the boundaries of KISD, but the KISD is a separate legal entity.

### -L-

**LIABILITY.** Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

### -M-

**M&O.** Acronym for "maintenance and operations." (1) The recurring costs associated with a department or activity; (2) the portion of the tax rate that is applied to the General Fund (see **TAX RATE**).

**MIXED BEVERAGE TAX.** A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING.** A basis of accounting in which expenditures are accrued but revenues are recorded when "measurable" or are available for expenditure.

### -N-

**NEFDA.** Acronym for "Northeast Fire Department Association." A regional association developed by a group of cities in Northeast Tarrant County, Texas, for the purpose of combining manpower, ideas, and education for specialty operations. There are currently 13 area cities that comprise or participate in NEFDA.

**NETCO.** Acronym for "Northeast Trunked Radio Consortium." An 800 MHz trunked radio system providing the infrastructure that serves the cities of Bedford, Colleyville, Euless, Grapevine, Keller and Southlake. Each participating city shares in 1/6 of the maintenance and replacement cost of the system.

**NETCOM.** Acronym for "Northeast Tarrant Communications Center." A combined dispatch/communications center located in Keller, that provides consolidated enhanced 911 services for the cities of Keller, Colleyville, Southlake, and Westlake.

**NO NEW REVENUE TAX RATE.** Defined by State law. In general, the tax rate that will raise the same amount of property tax revenue as the previous year, based on properties taxed in both years. Formally known as the Effective Tax Rate.

**NON-RECURRING EXPENSES/REVENUES.** Resources/expenses recognized by the City that are unique and occur only one time without pattern in one fiscal year.

### -O-

**OBJECTIVE.** A specific statement of desired end which can be measured.

## GLOSSARY OF TERMS

**OPERATING BUDGET.** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled. The use of annual operating budgets is required by the City's Charter and State law.

**OPERATIONS AND MAINTENANCE EXPENDITURES.** Expenditures for routine supplies and maintenance costs necessary for the operation of a department of the City.

**ORDINANCE.** A formal legislative enactment of the City Council.

### -P-

**PAYMENT-IN-LIEU OF TAXES.** A payment made to the City in lieu of taxes. These payments are generally made by tax exempt entities for which the City provides specific services. The City's water and wastewater utility fund provides these payments to the City's general fund because of the fund's exemption from property taxation.

**PEG FEE.** Acronym for "Public Education and Government" fee. See *PUBLIC EDUCATION AND GOVERNMENT (PEG) FEE*.

**PERSONNEL SERVICES.** Expenditures for salaries, wages and related fringe benefits of City employees.

**POSITION.** See *Full-Time Equivalent*.

**PROPOSED BUDGET.** The financial plan initially developed by departments and presented by the City Manager to the City Council for approval.

**PUBLIC EDUCATION AND GOVERNMENT (PEG) FEE.** Cable franchise fees charged in accordance with Section 622(g)(2)(C) of the Cable Act (47 U.S.C. SS542(g)(2)(c)). PEG fees are remitted to the City by television cable providers. Fees may be used for capital costs for PEG facilities, including purchases of cameras and equipment used in the broadcasting and/or dissemination of public information.

### -R-

**REDUCTION IN FORCE (RIF).** Dismissal and/or layoff of an employee or employees, usually by elimination of the position(s).

**REIMBURSEMENT.** Repayment to a specific fund for expenditures incurred or services performed by that fund to or for the benefit of another fund.

**RESERVE FUND BALANCE.** A fund resources that is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

**RESIDENT HOMESTEAD EXEMPTION.** See homestead exemption.

**RETAINED EARNINGS.** The excess of total assets over total liabilities for an enterprise fund. Retained earnings include both short-term and long-term assets and liabilities for an enterprise fund. (See *WORKING CAPITAL*.)

**REVENUE.** Funds that the City receives as income. Revenues increase fund balance.

**REVENUE BONDS.** Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

### -S-

**SALES TAX.** A general tax on certain retail sales levied on persons and businesses selling taxable items in the city limits. The City's current sales tax rate is 8.25%, consisting of 6.25% for the State of Texas; 1% for the City; 0.5% for the Keller Development Corporation, 0.25% for the Keller Crime Control Prevention District, and 0.25% for maintenance and repair of City streets.

**SCADA.** Acronym for *Supervisory Control and Data Acquisition*. An automated system that electronically monitors and controls water storage tanks, pumping stations, and water supply levels. The system monitors and coordinates water supply throughout the City in order to meet customer water demands, by allowing remote facilities to be operated from a central location.

**SERVICES & OTHER EXPENDITURES.** Costs related to services performed by the City by individuals, businesses, or utilities, and other expenditures not classified in any other category.

## GLOSSARY OF TERMS

**SPECIAL REVENUE FUND.** A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes, or have been segregated by financial policy to be maintained separately.

**STREET MAINTENANCE SALES TAX.** Local sales tax authorized by voters in November 2003, pursuant to Chapter 327 of the Texas Tax Code, as amended. A tax of 1/8 of one percent (0.125%) became effective on April 1, 2004, to be used for maintenance and repair of City streets. In November 2007, voters authorized an increase in the rate to ¼ of one percent (0.25%).

**SUPPLEMENTAL DECISION PACKAGE.** See *DECISION PACKAGE* and *BUDGET ENHANCEMENT*.



**TARRANT APPRAISAL DISTRICT.** The Tarrant Appraisal District is a separate legal entity that has been established in each Texas County by the State legislature for the purpose of appraising all property within the county or district. All taxing units within Tarrant County use the property values certified by the TAD. The TAD is governed by a board of directors, whose members are appointed by the individual taxing units within the district.

**TAX BASE.** The total value of all real and personal property in the City as of January 1<sup>st</sup> of each year, as certified by the Tarrant Appraisal District's Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as "assessed taxable value.")

**TAX INCREMENT REINVESTMENT ZONE (TIRZ).** A special financing and development method authorized by Section 311 of the Texas Property Tax Code. Tax increment financing involves pledging future real property tax revenues generated within the specified reinvestment zone (district). TIRZ revenues are calculated based on the cumulative increase in taxable values over the district's "base" year values. (Base year values are established upon the creation of the reinvestment zone.) Property taxes generated from the increase in the taxable values is pledged to fund improvements and development within the reinvestment zone (district). **NOTE:** The terms TIRZ and TIF are used interchangeably throughout the document.

**TAX LEVY.** The result of multiplying the ad valorem property tax rate per one hundred dollars times the tax base.

**TAX RATE.** The rate applied to all taxable property to generate revenue. The tax rate is comprised of two components: the debt service rate, and the maintenance and operations (M&O) rate.

**TAX ROLL.** See *TAX BASE*.

**TAXES.** Compulsory charges levied by the City for the purpose of financing services performed for the common benefit.

**TIF.** Acronym for *Tax Increment Financing* (see *TAX INCREMENT REINVESTMENT ZONE-TIRZ*).

**TRINITY RIVER AUTHORITY (TRA).** A separate governmental entity responsible for providing water and wastewater services in the Trinity River basin. The City contracts with TRA for treatment of wastewater as well as a portion of its wastewater collection system for the Big Bear Creek and Cade Branch interceptor sewer collection mains.



**UNEARNED REVENUE.** See *DEFERRED REVENUE*.

**UNASSIGNED / UNRESERVED FUND BALANCE.** A portion of fund resources that is not restricted for a specific purpose, or is available for appropriation and subsequent spending.



**VOTER-APPROVAL RATE.** The rate is calculated as the no new revenue rate for operations and maintenance multiplied by 1.035 plus the proposed debt tax rate. If the City proposes a rate that exceeds this rate, then it requires voter-approval.



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