

City of KELLER

CITY OF KELLER, TEXAS

FY 2024-2025 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.

Filed
Tarrant County Clerk
5:29 PM, October 1, 2025
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 $106,345 which is a 0.4 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this is $243,653.

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

FOR: Mayor Armin Mizani, Mayor Pro Tem Ross McMullin, Shannon Dubberly, Greg Will, Karen Brennan, Tag Green
AGAINST: None
PRESENT and not voting: None
ABSENT: Chris Whatley

The Adopted Budget is based upon a tax rate of $0.29112 per $100 of valuation which is 6.69% lower than the FY 2023-24 tax rate. Below is a breakdown of tax rates and changes from FY 2021-22 to FY 2024-25.

Tax Rate (Per $100)	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Adopted	$0.39500	$0.35450	$0.31200	$0.291120
No New Revenue	$0.40622	$0.36028	$0.31977	$0.29855
Voter-Approval	$0.40626	$0.37456	$0.33245	$0.347005
Homestead Exemption	20%	20%	20%	20%



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CITY OF KELLER, TEXAS

ANNUAL BUDGET

October 1, 2024 - September 30, 2025



Armin Mizani
Mayor



Ross McMullin
Mayor Pro Tem



Shannon Dubberly
Place 1



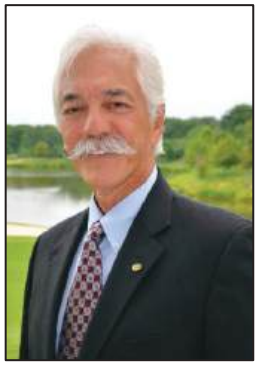
Greg Will
Place 2



Karen Brennan
Place 3



Tag Green
Place 4



Chris Whatley
Place 5



City of KELLER

THE 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 Vision

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

Our 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.

Our Core Values

Excellence
Integrity
Service
Creativity
Communication

Our Goals

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

Our Strategy

1. Elevate Family Life

- 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. Attract Vibrant Development

- 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. Demonstrate Fiscal Discipline

- 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. Improve & Maintain Sound Infrastructure

- 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. Put People First

- 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. Expand Citizen Engagement

- 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, 2023

Christopher P. Morrill

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, 2023. 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 2024

ELECTED OFFICIALS

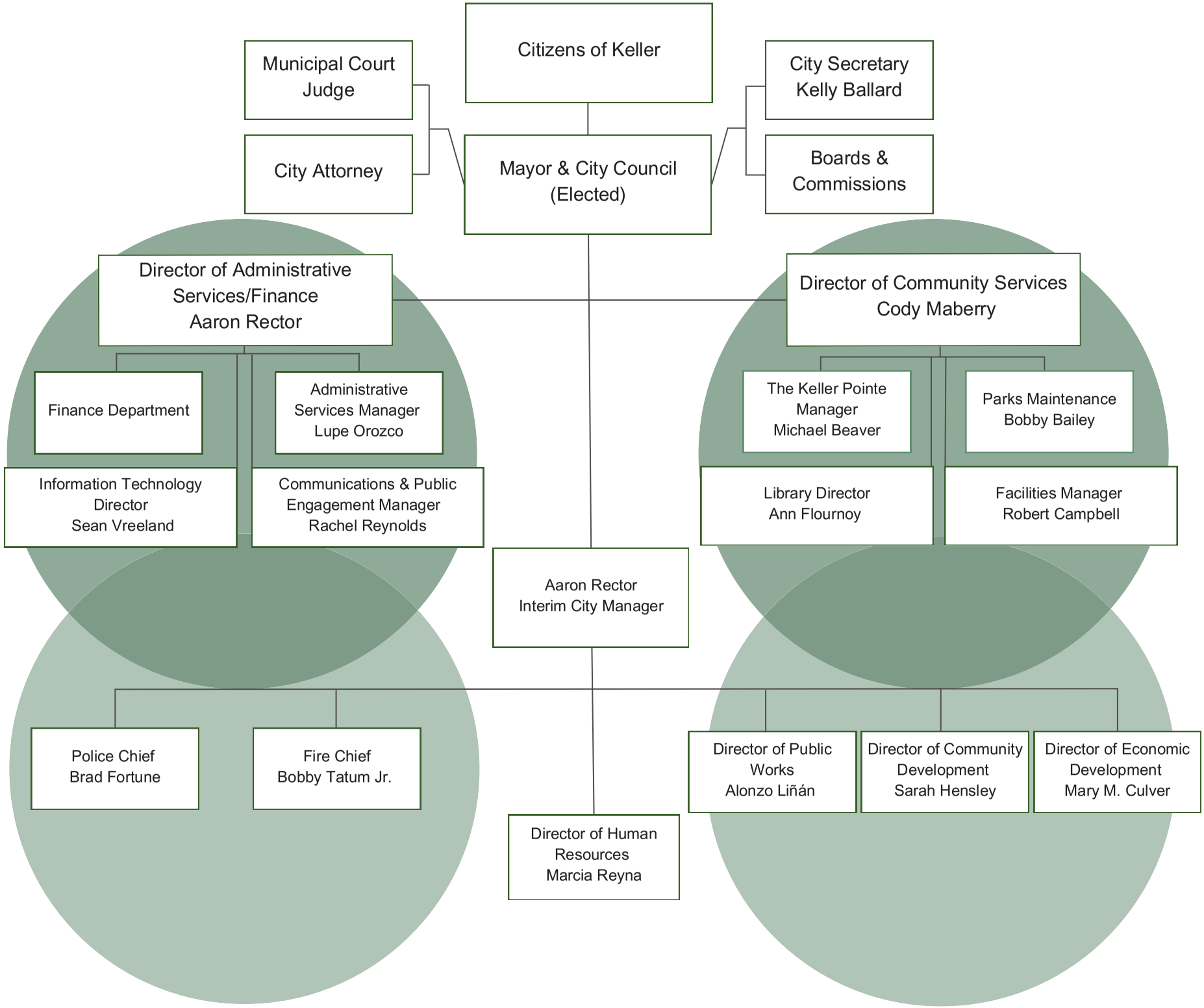
Position	*Incumbent*	*Elected*	*Term Expires*
Mayor	Armin Mizani	May 2023	2026
Mayor Pro Tem	Ross McMullin	May 2023	2026
Council, Place 1	Shannon Dubberly	May 2024	2027
Council, Place 2	Greg Will	May 2024	2027
Council, Place 3	Karen Brennan	Sept. 2024	2025
Council, Place 4	Tag Green	May 2022	2025
Council, Place 5	Chris Whatley	May 2023	2026

APPOINTED OFFICIALS

Interim City Manager ..... Aaron Rector
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
Director of Public Works ..... Alonzo Liñán
Director of Community Development ..... 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


Citizens of Keller
Municipal Court Judge
City Attorney
Mayor & City Council (Elected)
City Secretary Kelly Ballard
Boards & Commissions
Director of Administrative Services/Finance Aaron Rector
Director of Community Services Cody Maberry
Finance Department
Administrative Services Manager Lupe Orozco
Information Technology Director Sean Vreeland
Communications & Public Engagement Manager Rachel Reynolds
The Keller Pointe Manager Michael Beaver
Parks Maintenance Bobby Bailey
Library Director Ann Flournoy
Facilities Manager Robert Campbell
Aaron Rector Interim City Manager
Police Chief Brad Fortune
Fire Chief Bobby Tatum Jr.
Director of Human Resources Marcia Reyna
Director of Public Works Alonzo Liñán
Director of Community Development Sarah Hensley
Director of Economic Development Mary M. Culver



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TABLE OF CONTENTS

INTRODUCTION

Tax Disclosure Page 1
Budget Cover 3
Strategic Vision, Mission, & Goals 4
GFOA Distinguished Budget Presentation Award 7
Principal Officials 8
Organization Chart 9
Table of Contents 11
Budget Transmittal Letter 15
Cost Savings Initiatives 29
Overview of Process & User Guide 32
History of Keller 36
Budget Calendar 38

FINANCIAL

EXECUTIVE SUMMARY 41
Operating Budget Summary 43
Summary of Revenues by Source - All Funds 44
Summary of Expenditures by Category - All Funds 45
Summary of Expenditures by Function - All Funds 46
Operating Budget Summary by Fiscal Year 50
Summary of Fund Balances - All Funds 51
Statistical Analysis 52
Five Year Operating Fund Outlook 74
Budget Action Summary 85

GENERAL FUND 89
General Fund Summary 91
Revenue Summary & Detail 93
Expenditures by Category 97
Expenditures by Activity 99
Summary of General Fund Personnel 100
Summary of General Fund Enhancements/One-Times 102

General Government 103
Administration Department 106
Administration 110
Public Arts Programs 111
City Secretary 112
Communications 113
Community Services 114
Town Hall Operations 115
Mayor & City Council 118
Finance & Accounting Department 121
Finance & Accounting Administration 125
Finance & Accounting Tax 126
Municipal Court 127
Human Resources Department 130
Economic Development Department 133
Economic Development Administration 136
Economic Development Incentives 137

TABLE OF CONTENTS

Community Development 138
Planning & Zoning 142
Building & Construction Services 143
Code Enforcement Division 144

Public Safety 145
Police Department 147
Police Administration 151
Police Operations 152
Public Safety Dispatch & Records 153
Animal Services & Adoption 154
Jail Operations 155
Fire Department 156
Fire Administration 161
Fire Operations 162
Emergency Medical Services 163
Emergency Management 164

Public Works 165
Public Works Administration 169
Engineering & Inspections 170
Street Maintenance 171
Street Lighting 172

Recreation & Culture 173
Keller Public Library Department 175
Parks & Recreation Department 178
Parks & Recreation Administration 183
Parks & City Grounds Management 184
Recreation Programs 185
Senior Services 186
Keller Sports Park Maintenance 187
Keller Town Center Maintenance 188

Non-Departmental 189

ENTERPRISE FUNDS 193
WATER & WASTEWATER FUND 195
Water & Wastewater Fund Overview 197
Revenue Summary & Detail 198
Expenditures by Category 200
Expenditures by Activity 201
Summary of Water & Wastewater Fund Personnel 202

Utility Administration Department 203

Customer Services Department 206
Administration 210
Field Services 211

Water Utilities Department 212
Water Production 216
Water Distribution 217

TABLE OF CONTENTS

Wastewater Utilities Department 218
Wastewater Collection 222
Wastewater Treatment 223

MSC Operations 224
Non-Departmental Department 228
Summary of Utility Debt Outstanding 231

DRAINAGE UTILITY FUND 235
Drainage Utility Fund Summary 235
Drainage Expenditure Budget - All Divisions 235

THE KELLER POINTE FUND 242
The Keller Pointe Fund Summary 243
Department Summary 245
Administration 247
Aquatics 248
Fitness Programs 249
Recreation Programs 250
Facility Operations & Maintenance 251
Customer Services/Concessions 252
Capital Replacement 253

SPECIAL REVENUE FUNDS 255
Keller Development Corporation (KDC) Fund 257
Summary of KDC Debt Outstanding 259

Keller Crime Control Prevention District (KCCPD) Fund 263
Summary of KCCPD Debt Outstanding 265

Public Safety Special Revenue Fund 269
Recreation Special Revenue Fund 271
Municipal Court Special Revenue Fund 273
Public Education and Government (PEG) Cable Franchise Fee Special Revenue Fund 275
Community Clean-Up Special Revenue Fund 277
Street and Sidewalk Improvements Fund 279
Tax Increment Financing Zone #2 Fund 281

DEBT SERVICE FUNDS 283
Debt Service Fund 285
Legal Debt Margin 287
Summary of Debt Service Fund Debt Outstanding 288
Summary of City-Wide Debt Outstanding 293

TABLE OF CONTENTS

INTERNAL SERVICE FUNDS 301
Information Technology Fund 303
Administration 308
Geographic Information Services 309
Computer Services Division 310
Self Insurance Fund 311
Fleet Replacement Fund 313
Facility Capital Replacement Fund 315

CAPITAL IMPROVEMENTS 317
Summary of Capital Improvements 319
Five-Year Capital Improvements Plan (CIP) 320

IMPACT FEE FUNDS 347
Roadway Impact Fee Fund 349
Park Development Fee Fund 351
Water Impact Fee Fund 353
Wastewater Impact Fee Fund 355

APPENDIX 357
Budget Adoption Ordinance 359
Tax Increase Ratification Resolution 365
Tax Rate Adoption Ordinance 367
Tax Rate Calculation Worksheet 370
Keller Fee Schedule 380
Budget Policies 392
Financial Management Policies 395
Fund Balance Policy 403
Fiscal Management Contingency Plan 405
Basis for Accounting 409
Fund Accounting 409
Fund & Departmental Matrixes 410
Summary Graphs:
Assessed Value & Levy Analysis 412
AV Levies & Sales Tax Levies Per Capita 413
Tax Rates & Average Home Values for Last Ten Years 414
Taxable Ad Valorem, Rates, & Levies for Last Ten Years 415
Taxable Ad Valorem By Type Last Ten Years 416
Property Tax Rates - Direct & Overlapping Governments Last Ten Years 417
Top Ten Taxpayers Current & Nine Years Ago 418
Sales Tax By Fund Last Ten Fiscal Years 419
Full-Time Equivalent Employees By Function Last Ten Years 420
Compensation Pay Plan for Fiscal Year 2024-25 421
List of Acronyms 429
Glossary of Terms 432

Sep. 17, 2024

To the Honorable Mayor Mizani and Members of the City Council

Re: The Annual Budget for Fiscal Year 2024-2025

It is my privilege to present the FY 2024-25 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 exceptional service to our citizens in an innovative and resourceful manner.

In pursuit of continually honing and improving our services, City Council held a Strategic Planning Workshop in March 2023 to revisit their five community goals established in 2021. The 2023 session 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 2024-25 Adopted Budget, helping ensure that it meets council's vision for delivering excellent quality of life and safety to our residents while mitigating their property value increases through maintaining a low tax rate and maximum homestead exemption.

They were also reaffirmed through a community survey completed by 1,802 residents this spring, boasting a 97.6% 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. 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 tasked with reviewing the Keller Sports Park Master Plan and proposing 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 were approved by council at the Dec. 5, 2023, city council meeting, and construction kicked off in January 2024.

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, dropped from approximately $1.6 million to $250,000. With that opportunity on the horizon, council approved the issuance of $28 million in debt related to the proposed sports park improvements in February 2024.

The KDC's FY 2024-25 budget also includes $1,112,283 for the design and construction of a splash pad and two community lawns — and $508,333 for parking lot improvements — at the Keller Sports Park. The budget allotted for the splash pad and community lawns is part of a three-year phased approach to the project's funding, with a total price tag of $4,886,280. Also included in the KDC FY 2024-25 budget is $100,000 for a playground shade structure, the location of which is to be determined, and $36,000 to replace a 12-year-old tractor utilized by the Parks crew.

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 our 29.5-mile trail system. Results from the 2024 Community Survey revealed that the city's trail system is among the most popular amenities in town, and its continued expansion is residents' highest investment priority.

With this knowledge, the Keller Development Corporation has budgeted $400,000 in FY 2024-25 for trail system expansion to improve connections among 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. Combined with recent and upcoming funding in the five-year Capital Improvements Plan, the city anticipates $2.5 million in trail construction from FY 2024-25 through FY 2028-29.

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. Most recently, Keller was ranked #25 on the Safewise Safest Cities Report, a list that uses a combination of FBI crime statistics, demographic information, and the company's proprietary State of Safety research study results to rank cities throughout the country.

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 $4.3 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 November 2023, Keller Fire Rescue earned the Public Protection Classification Rating of ISO Class 1 based on the results of an on-site assessment. The new rating places Keller Fire Rescue in the top 2% of all fire departments in Texas and the top 1% of about 46,000 rated communities.

Earlier this year, Keller Fire Rescue partnered with Emergency Services Consulting International to develop a new strategic plan to strengthen community connections and create a unified vision for the department. The new strategic plan went into effect in July 2024 and will guide Keller Fire toward a more cohesive department with a unified mission, vision and values. It also aligns with city and council strategic goals to ensure the Keller Fire Department continues providing the highest level of fire, emergency medical, and other services to our citizens and visitors alike.

Strategy 1.4: Create Family-Centric Environments

While creating family-centric environments is not exclusive to Parks and Recreation spaces, a couple of the department's ongoing projects and upcoming plans will put this goal into action. In addition to all the planned work at the Keller Sports Park, the FY 2024-25 KDC sets aside $100,000 for the first in a forthcoming series of playground shade structures, identified in the 2024 Community Survey as a high-ranking desire from Keller residents. Construction is also wrapping up on Bates Street Park, a new destination for relaxation and recreation in the heart of Old Town Keller.

Across town at the Keller Public Library, staff recently unveiled a sensory room at the Library Annex. Designed to help individuals develop and engage their senses, this project was fully funded through a private grant.

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 attended by tens of thousands of residents and visitors each year. This year's budget will maintain the $80,000 allocated in FY 2023-24 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 the Momentum of Old Town Keller by Supporting Organic Growth Consistent with Council's Vision for the Area

Old Town Keller Redevelopment Phase II - Part I was completed this year and included converting Bates Street into a festival street and installing a median and Pedestrian Hybrid Beacon to provide visitors safe access across South Main Street/Hwy. 377 on foot. This revitalization project has acted as a catalyst for surrounding property owners to work with city staff to improve their properties and explore uses that are harmonious with the vision of Old Town Keller. Recent attractions have included Hush Keller, Golden Haus, and Dandelion House. Upcoming developments include the Houghton Horns Performance Hall and Taco Tequila.

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 significant infrastructure, drainage, park and other public improvements in Old Town for years to come. The tax base was established on Jan. 1, 2022, and following the second year of collections, the TIRZ is outperforming the estimated cumulative contributions.

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 Keller, 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.

In FY 2023-24, City Council approved a ground lease and economic development incentive with ME Development LLC to construct a 65,000-square-foot multi-sport recreational facility on the north side of the Keller Sports Park. This experiential business will drive new activity to the park, providing residents with youth sports programs that have not previously been available in Northeast Tarrant County. In addition, city staff has seen an increase in site selection activity for family entertainment centers and has developed a recruitment plan for these users focused on target sites within Keller. City staff will continue to promote Keller's strengths to identify and target other 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 project anticipates future residential and commercial development phases.

Enhancements along the South Main Street corridor, utilizing the Texas Department of Transportation 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 Keller Parkway and North Main Street.

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 the Comprehensive Incentive Policy in January 2022, demonstrating the city's commitment to attracting desirable businesses and development. These policy updates have equipped the city to prioritize the attraction of businesses that fulfill Strategy 2.3, such as the 65,000-square-foot multi-sport recreational facility by ME Development LLC and the expansion of an existing business, Houghton Horns, to include a performance hall that will bring world-renowned brass instrument artists to perform and teach master classes in Keller. The policy also prioritizes development within TIRZ No. 2. City Council has approved five incentive agreements under the new policy, four 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 2023-24, the Façade Improvement Grant program set another record in grants awarded by the City Council, which total $50,000 year-to-date, contributing to over $180,000 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 2024-25 Adopted Operating Revenue Budget is $107,152,938, an increase of $3,786,005 or 3.7% from the current budget, and the expenditure budget is $114,795,525— an increase of $3,921,780, or 3.5%. The increase of only 3.5% in expenditures for FY 2024-25 compared to FY 2023-24 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 $50,294,734, an increase of $5,944,009 compared to the current year. However, excluding one-time expenditures in both years, this year's General Fund budget represents an increase of $1,716,106 or 4.1%, from FY 2023-24. Included in the General Fund are proposed one-time expenditures totaling $6,894,874. Significant one-time expenditures include $2,860,000 for the Keller

Sports Park Road Reconstruction, $1,350,000 for the Mt. Gilead Road Reconstruction, $700,000 for pavement markings, $550,000 for sidewalk improvements, $450,000 for the replacement of a 20-year-old Public Works work order software, of which $386,850 will be a one-time expense, and $400,000 for the Bear Creek Bridge Erosion Protection Project. 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 personnel-related, with compensation increases accounting for $1,225,342. Personnel changes are also discussed under Goal 5.

Water and Wastewater

The adopted Water and Wastewater Fund budget shows an increase of $1,681,241, or 5.6%, compared to FY 2023-24. 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 $14,941,023 — 47.2% of the Water and Wastewater Fund budget.

Both contracts will change in FY 2024-25, reflected in the pass-thru portion of customers' rates. The adopted budget and pass-thru rates reflect a 3% increase from Fort Worth due to increased consumption and a 12.9% increase from TRA which was mitigated to only 1% due to lowered volume usage than anticipated. The city water and wastewater rates will see respective adjustments of 0.87% and 2.47%.

An average monthly water bill is expected to increase by $0.78 per month in the year ahead, and the wastewater bill would increase by $1.34. Combined, the average utility customer's monthly bill will see a total monthly increase of about $2.12 or 1.47%.

Water and Wastewater cash-funded projects for FY 2024-25 include $450,000 for a material storage building, $450,000 for repairs to the Pearson water pump, $400,000 for annual waterline replacements, $250,000 for the SWIFT waterline project, $200,000 for yearly wastewater line replacements, and $175,000 for water tank maintenance. Also included in the Water and Wastewater Fund budget is a $450,000 contribution to the Public Works work order software replacement, which is split with the General Fund.

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 $7,641,087. 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 community 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:

- Sports Park Road Reconstruction - $2,860,000 from the General Fund
- Mt. Gilead Road Reconstruction - $1,350,000 from the General Fund
- Pavement Markings - $700,000 from the General Fund
- Sidewalk Improvements - $550,000 from the General Fund
- Bear Creek Bridge Erosion Protection - $400,000 from the General Fund
- Axon Body Worn Camera & Fleet Camera System - $215,000 from the Keller Crime Control and Prevention District Fund

- Total Station - 3D Scanner/Printer - $62,665 from the Keller Crime Control and Prevention District Fund
- Pearson Pump Station Repair - $450,000 from the Water-Wastewater Fund
- Gabion Installation Trails at Bear Creek (Stream Erosion Repair) - $300,000 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 increasing the homestead exemption steadily. 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 mitigation efforts have continued since, and this year is no different.

Not only will Keller maintain its homestead exemption at the state max 20% this year, but we will also be dropping our tax rate from $0.31200 per $100 in valuation to $0.29112 per $100 in valuation. The adopted rate sits below both the voter-approval tax rate of $0.347005/$100 and the no-new-revenue rate of $0.298552/$100.

The adopted tax rate is the lowest since at least FY 1994-95, is a decrease of over 6% from FY 2023-24, and marks the seventh 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 $471,929 will pay $1,374 in city taxes this year. This is an decrease of about $0.01 from this year's average tax bill.

Had we maintained our current tax rate this year, the average homeowner would have paid $1,472 in taxes to the city, an increase of $98.53 or 7%.

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 2024-25 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, $26,325,515 — or 22.9% of the city's entire budget — is dedicated to public safety; out of the General Fund budget, $23,759,372 (47.2%) is committed to public safety.

On the fleet/equipment side, the Keller Crime Control and Prevention District budget includes funding for replacement vehicles at $486,425, an automated license plate reader system at $64,800 and ticket writers at $9,500. Also included is $215,000 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 2024-25, Fire Department one-time purchases include $58,024 for an outdoor warning siren replacement and $6,370 for a Computer Aided Dispatch to Computer Aided Dispatch system, which will allow NETCOM dispatchers to assign the closest unit based on availability and proximity to an incident. Also allocated in FY 2024-25 is $550,000 for a replacement ambulance for the Fire Department.

Moving on to infrastructure, the FY 2024-25 Keller Crime Control and Prevention District budget allocates $570,000 for renovations at the Keller Police Station, adding to the $4.5 million allocated for renovations at the Police Station in FY 2023-24. The upgrades, already underway, will expand existing staff parking, build a 1,000-square-foot addition, and demolish and reconstruct about 6,000 square feet of the existing building. Additionally, 16,000 square feet of the interior will receive finish upgrades.

This year's budget also includes significant one-time investments in street and sidewalk infrastructure of $14.1 million, explored in more detail under Goal 4, and approximately $4.98 million to enhance and maintain our parks and trails, as noted in Goal 1.

The FY 2024-25 Adopted Budget continues City Council's commitment to cash funding capital projects whenever possible. This includes nearly $5 million in park improvements, $15.4 million in street and sidewalk improvements, $1.9 million in water system improvements, $570,000 in facilities improvements, $340,000 in drainage system improvements and $200,000 in wastewater system improvements. With a proposed capital project investment totaling approximately $23.4 million, 100% will be cash-funded.

Looking ahead, the City's Capital Improvements Plan forecasts $81.3 million in capital expenditures over the next five years and anticipates issuing $37.5 million in debt, or 46.1%. The proposed debt includes up to $17 million for street system improvements, $13 million for water system improvements and $7.5 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:

- Old Town Phase II Side Street Reconstruction
- Pump Station Rehab
- Water Line Maintenance Improvements
- Water Line Capacity Improvements
- Wastewater Line Maintenance Improvements
- Wastewater Line 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 $45 million into street projects, $16.5 million into water projects, $8.5 million into

wastewater projects, $9.8 million into parks projects, and $990,000 into drainage projects for a total $81.3 million investment into the city's infrastructure. Over half 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. In 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. Since then, budgets have been focused on ongoing maintenance. In FY 2024-25, $325,000 is allocated for sidewalk repairs.

In future years, the city will increase contributions by 10% annually to handle emergent repair requests, proposing $6.4 million in funding from FY 2019-20 through FY 2028-29 for sidewalk maintenance alone. In addition to maintenance, the FY 2024-25 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 $8.7 million in sidewalk construction between FY 2019-20 and FY 2028-29.

Strategy 4.2: Continue Investment in Street Maintenance

FY 2024-25 street projects include $2.3 million for future street reconstruction projects, $400,000 for erosion protection at the Bear Creek Bridge in Hidden Lakes, and $325,000 for sidewalk maintenance. With this year's contribution, the combined proposed funding for annual street maintenance is $16.1 million from FY 2021-22 through FY 2028-29.

Road reconstruction is also included in the five-year CIP, including $7.6 million for Old Town Keller East, $2.7 million for Mt. Gilead Road and $250,000 for alley rehab design. Between annual street maintenance and reconstruction projects, the city proposes a $45.1 million investment in street improvements over the next five years.

In addition, the streets division will allocate another $700,000 for pavement markings after an identical investment in the current year.

Strategy 4.3 Develop and Maintain Comprehensive Infrastructure Plans Emphasizing Connectivity

In December 2022, the Texas Department of Transportation called 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. In FY 2023-24, the city was awarded the grant, which will provide $480,000 in funds with a city match of $120,000.

Looking toward 2024-25, 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 by the end of 2024.

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

Keller is fortunate to receive additional support on our infrastructure plans from other governmental entities. In FY 2022-23, Congresswoman Beth Van Duyne's office approached the city about FY 2023-24 federal appropriations requests. Staff submitted a request to Congresswoman Van Duyne's office, including a funding request to aid a water line replacement in partnership with the City of Southlake. If awarded, Keller and Southlake will provide match funding of 25% each to complete this project, benefiting

both cities. We anticipate that some funding for this project has been secured; however, we are awaiting congressional action before we can confirm. We appreciate the opportunity to partner with Congresswoman Van Duyne's office, and staff will continue to monitor the status of this request and other opportunities to partner with other local, state and federal entities.

In 2024-25, the city will partner with Tarrant County on the Elm Street project to transform the Old Town corridor with a reconstructed roadway, a new bridge, and significant pedestrian enhancements. Commissioners approved an additional contribution of $1.8 million to Keller's investments in the Old Town Keller area earlier this year. This amount is on top of the $5.8 million previously approved as a part of the county's 2021 bond package, totaling $7.6 million in county participation.

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.

Moving into FY 2024-25, the city will see more of these critical maintenance projects: cash funding of $400,000 for annual waterline replacements, $250,000 for the SWIFT waterline project, $200,000 for yearly wastewater line replacements and $175,000 for water 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 loss. We anticipate the shift to smart water meters this fiscal year will also 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

After hundreds of hours working with implementation consultants from Tyler Technologies, city staff launched new Community Development software in June of this year. Replacing a system over 20 years old, Enterprise Permitting & Licensing should better serve the needs of our department, Keller residents, and the business community.

Similarly, the FY 2024-25 Adopted Budget allocates funding for the replacement of work order software for Public Works. Another replacement for a 20+ year-old system, the new technology should offer improved efficiency, data and information sharing for employees. Funding for the new software is split between the General Fund and the Water and Wastewater Fund, with $450,000 allocated in each for a total of $900,000.

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 2024-25 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, staff who qualify will receive a minimum merit-based raise of $1,175.

Our public safety personnel will also see raises this year through market adjustments, merit increases, and changes to 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%, detention officers for up to 8%, and dispatchers and sworn police officers and firefighters of up to 7% this fiscal year.

The compensation proposals included in the FY 2024-25 Adopted Budget would be awarded to eligible employees at the start of the next fiscal year, Oct. 1, 2024.

The FY 2024-25 Adopted Budget sees the total number of full-time equivalents (FTE) going from 349.12 in FY 2023-24 to 349.22, or a change of 0.1 FTEs due to the addition of a part-time GIS Intern position.

It should be noted that the number of employees for FY 2024-25 at 349.22 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.

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 a third-party administrator to process claims on the city's behalf, helping 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. As part of the city's self-insurance program, the city created K Well, the city's new employee wellness program aimed at keeping our employees healthy.

For FY 2024-25, the Self-Insurance Fund's adopted budget is $4,740,658. This is the fourth year the fund will be active, and it has an estimated fund balance of $8,061,127 from plan savings and 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. Since going to self-insurance, the city has not made any changes to plan coverage, and we have kept the cost of insurance the same for employees.

For FY 2023-24, as part of the K Well Wellness program, all employees on the city's health insurance plan must take an annual medical physical or pay a surcharge. Looking into 2024-25, a second K Well Wellness program focused on curbing tobacco use will call for a surcharge implementation for tobacco users. Tobacco users can avoid the surcharge by participating in a cessation program. 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.

This year, Human Resources also launched a new employee initiative called Keller Academy, which provides employees with opportunities to better understand our organization. Through presentations, tours, and activities that educate and engage participants on the responsibilities of City Council and different city departments, we hope that this program will provide Keller employees with the knowledge and tools to go further in their careers with the city and continue to grow in their roles.

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 87.1%. TMRS as a whole (as of Dec. 31, 2023) was 89.7% funded. The city's contribution rate will increase effective Jan. 1, 2025, from 16.67% to 17.03%, for a fiscal year blended rate of 16.85%.

The total for all personnel costs for FY 2024-25 is $36,566,858, which is an increase of $1,366,077 or 3.9% 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

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 2024-25, staff will continue exploring additional opportunities for residents to get the information they need.

Council also recently asked staff to explore a city app, which could help provide community resources at residents' fingertips. A City Council subcommittee and city staff tested various vendors' solutions, and we expect City Council to select a vendor in late FY 2023-24.

Other initiatives to increase citizen access by staff 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 updating 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.

In FY 2024-25, Keller residents will also see new signage around the city advertising upcoming events and initiatives as a part of yet another way for the city to communicate with the public. Additionally, the adopted budget allocates funding for mailers to be sent out to residents periodically with essential information. We hope these new initiatives will engage and inform members of the public that may have been missed by other means of communication.

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 2024-25, 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 2024-25 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,



Aaron Rector
Interim City Manager

Cost Savings Initiatives

Department	Initiative	Benefit	Savings / Result
Fire	Use of a Third-Party Certified Fire Inspector to conduct state-mandated (technical) commercial fire inspections	Utilizing a third-party fire inspector has reduced the overtime costs of using in-house inspectors.	$139,000
	Use of Public Safety Answers (PSA) to handle various aspects of the hiring process, from initial screenings to virtual interviews, making the hiring process faster and more efficient.	Reduces the administrative burden and associated costs of managing the hiring process internally.	$5,000
Human Resources	Salary Survey	Conducted annual salary survey on benchmark cities with the use of existing Human Resources staff.	$20,000
	Deferred Compensation Provider Fees for Employees	Negotiated lower administrative fees for 457b providers, Nationwide and Mission Square, and incorporated the use of a Fiduciary to provide better plan and fund management.	$25,000+
	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
The Keller Pointe	Maintenance Department	Internal maintenance and equipment repair in the Maintenance Department	$51,000
	Aquatics Department	Internal maintenance and equipment repair in the Aquatics Department	$56,100
	Recreation Department	Relocated all volleyball practices to The Keller Pointe and KSAC; KISD facilities were not utilized.	$5,000
Library	TexShare Database	Consortium of Texas libraries joining together to share print and electronic materials, purchase online resources, and combine staff expertise.	$163,591
	North Texas Libraries on the Go Consortium	Keller Public Library users have access to content purchased by all 31 members of the consortium.	$698,025

Cost Savings Initiatives

Department	Initiative	Benefit	Savings / Result
	Cloud Library	Keller Public Library customers have checked out materials from e-books and audiobooks owned by other libraries in the consortium.	$153,709
	North Texas Libraries on the Go Consortium – Digital Magazines	Keller Public Library users have simultaneous use access to content purchased by the consortium.	$8,150
	Volunteers	The library averages 252 volunteer hours per month.	$21,924
	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.	$59,567
	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.	$44,775
	MetroShare Consortium	The library partnered with 11 other libraries to borrow and loan materials. This expanded our resources and accessibility.	$484,380
Parks & Rec	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.	$46,000
	Continued in-house mowing of Keller Sports Park Athletic Fields	Using staff instead of outside contractors for mowing maintenance reduces labor costs.	$62,000
	Mowing contract reduced costs	Keller Town Hall mowing contract bids came in 8% lower than the previous bid.	$18,580
Police	Communications, Animal Services and Jail Services Agreement with the Cities of Southlake and Colleyville	Participating cities share in annual personnel and operational costs.	$2,698,835
	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.	$1,256,846

Cost Savings Initiatives

Department	Initiative	Benefit	Savings / Result
	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 62.5% of officer's salary, equipment and vehicle expenses. Westlake pays 100% of officer's salary.	$417,000
	Jail and Animal Service with the City of Roanoke	Roanoke shares in annual cost of Jail & Animal Services.	$248,877
	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)

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. 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 a public hearing 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 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, prior to adopting the tax rate.

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

2. FINANCIAL, continued

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.

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



45,776	27%	44%	45.1 y/o	Male: 44 Female: 46.3
Estimated Population	**Population Under 18**	**Population between 35-64**	**Median Age**	**Median Age by Sex**



$152,648	$147,804	$457,400	82.4%	84%
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

City of Keller, Texas

FY 2024-25
BUDGET CALENDAR

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 19, 2024
Individual Incode Budget Training - As Requested		March 25 - April 18, 2024
Information Technology to Meet with Individual Departments to Review Requests		March 25 - April 18, 2024
Strategic Planning Workshop with City Council, City Manager, Staff - ACFR Presentation and Fund Balance Update	Tuesday	March 19, 2024
Strategic Planning Workshop with City Council, City Manager, Staff - Citizen Survey Results	Tuesday	April 2, 2024
Strategic Planning Workshop with City Council, City Manager, Staff - Budget Priorities	Tuesday	April 16, 2024
Administration, Public Arts, Community Services, Mayor & Council, Community Clean-up, Finance, Utility Billing, Economic Development	Thursday	April 18, 2024
Police, Keller Crime Control Special Revenue Fund, Fire	Thursday	April 25, 2024
Parks & Recreation, Keller Development Corporation, Recreation Special Revenue Fund, Park Development Fee Fund, Parks CIP, Library, Town Hall, Keller Pointe	Thursday	May 2, 2024
Strategic Planning Workshop with City Council, City Manager, Staff - Economic Development, Sales Tax	Tuesday	May 7, 2024
Public Works, Street/Sidewalk Improvement Fund, Public Works CIP, Community Development	Thursday	May 9, 2024
Human Resources, Information Services, PEG Fee Fund, Municipal Court, Municipal Court Special Revenue, Non-Departmentals	Thursday	May 16, 2024
Strategic Planning Workshop with City Council, City Manager, Staff - Other Revenue	Tuesday	May 21, 2024
Final Date for Finance to Input Departmental Requests into Incode including Year-End Projections	Thursday	May 23, 2024
City Manager review of budget requests with Finance and individual departments (Includes IT, HR, Fleet and Fee Schedule recommendations)		May 2 - June 6, 2024

City of Keller, Texas
FY 2024-25
BUDGET CALENDAR

Description of Task/Event	Due Date(s)	
Blue = Council Discussion Only; Red = Council Action Required; Green = Department Due Date		
Strategic Planning Workshop with City Council, City Manager, Staff - 5 Year CIP (Streets & Parks) and Outstanding Debt	Tuesday	June 4, 2024
Strategic Planning Workshop with City Council, City Manager, Staff -Water and Wastewater and Drainage Fund Summaries & CIP	Tuesday	June 18, 2024
KDC Board Approval of Proposed Budget		By 6/30/2024
KCCPD Board Approval of Proposed Budget		By 6/30/2024
Ad-Hoc Committee Meeting to Discuss Compensation		By 6/30/2024
Strategic Planning Workshop with City Council, City Manager, Staff - Compensation, Insurance, & FTEs	Tuesday	July 16, 2024
Hold Public Hearings at City Council on the KDC and KCCPD Proposed Budgets	Tuesday	July 16, 2024
Certified Tax Values due from Tarrant Appraisal District	Thursday	July 25, 2024
Strategic Planning Workshop with City Council, City Manager, Staff - Tax and Proposed Budget Update	Tuesday	August 6, 2024
Council Agenda Item to provide no new revenue and voter-approval rates to Council	Tuesday	August 6, 2024
Publish "Notice of Tax Rates" by August 7 or as early as practical	Wednesday	August 7, 2024
Proposed Budget Distributed to City Council, Filed with City Secretary and Copy Placed in the Keller Public Library (August 15th by Charter)	Tuesday	August 13, 2024
Council Agenda Item to Consider Setting the Time and Date for a Public Hearing on the Proposed Tax Rate (if necessary)	Tuesday	August 20, 2024
Publish "Notice of Public Hearings on Tax Rate" in Fort Worth Star Telegram (September 1 by State Law)	Sunday	August 25, 2024
Supplemental Certified Tax Values due from Tarrant Appraisal District	Sunday	August 25, 2024
TIRZ#2 Board Meeting and Budget Workshop with City Council, City Manager, Staff	Tuesday	August 27, 2024
Publish "Notice of Public Hearing on Budget" in Fort Worth Star Telegram (not later than 10 days prior to budget hearing)	Friday	September 6, 2024
Hold Public Hearing on FY 2024-25 Budget, Ordinance to Adopt the FY 2024-25 Budget, Ordinance to Adopt Tax Rate, Resolution to Ratify Budget (September 27 by Charter)	Tuesday	September 17, 2024
Fiscal Year FY 2024-25 Begins	Tuesday	October 1, 2024



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EXECUTIVE SUMMARY

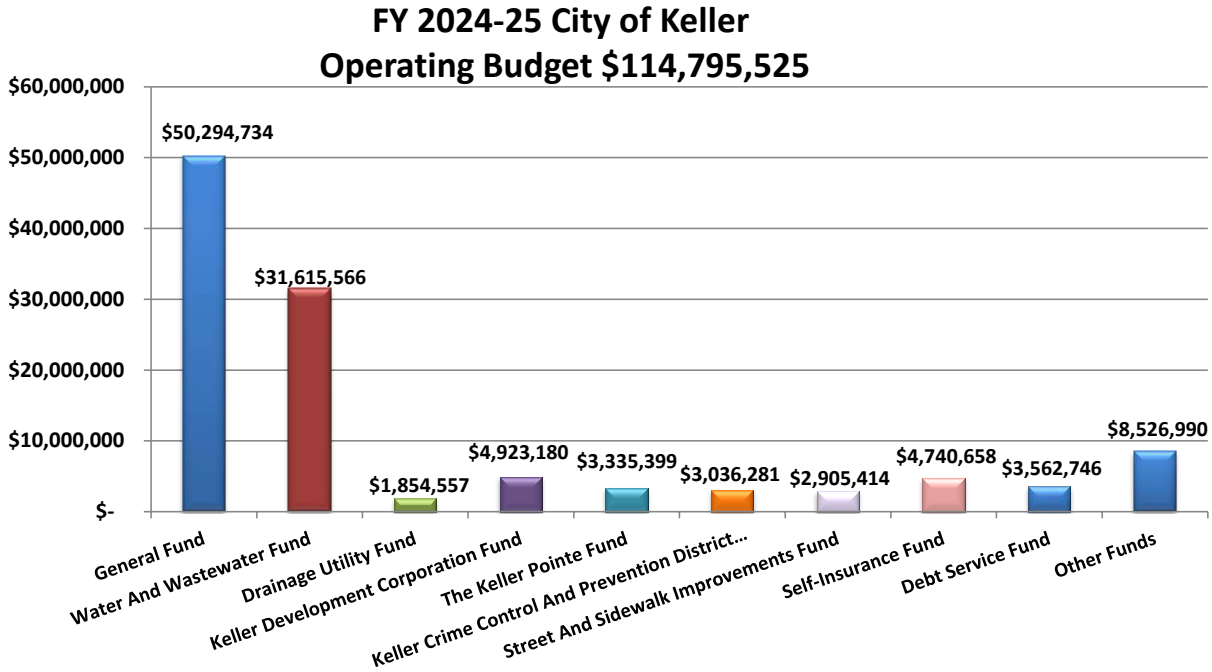
The Executive Summary provides an analysis of the proposed budget. The section includes a summary of operating funds, a summary of fund balance, detailed analysis of the General Fund and Water-Wastewater Fund, summary information on other operating funds, and a list of proposed capital projects.

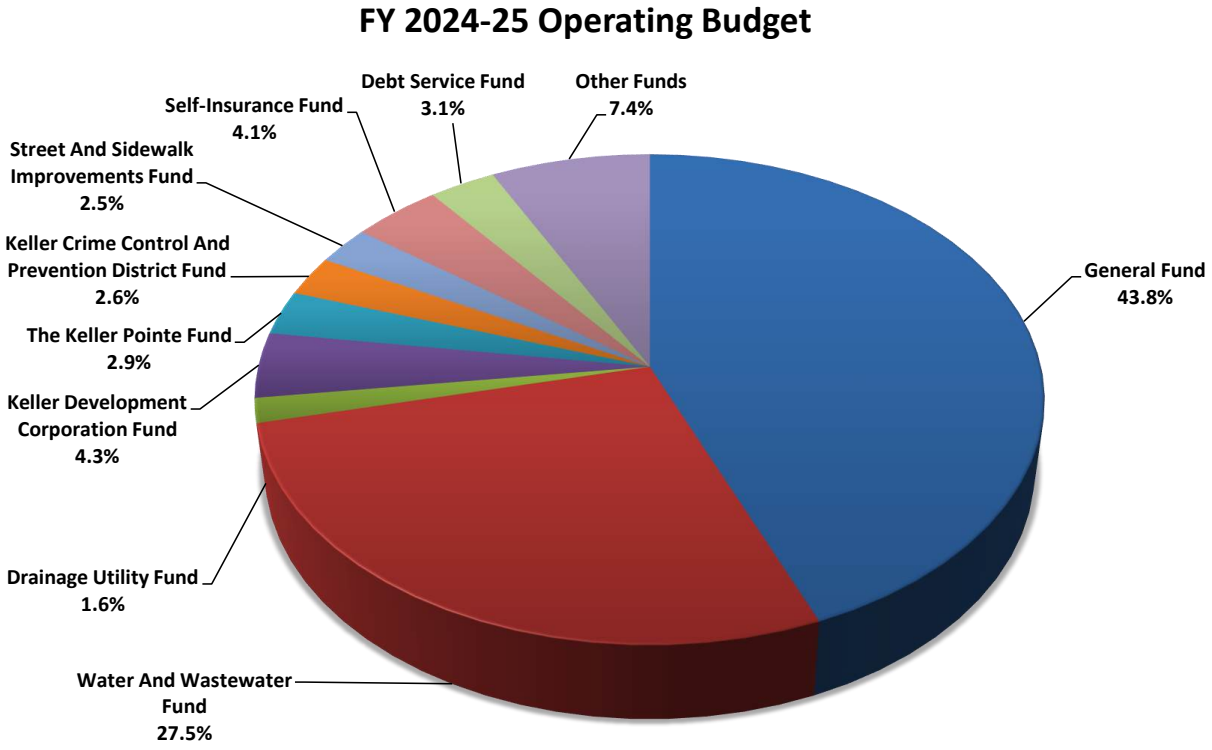


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OPERATING BUDGET SUMMARY

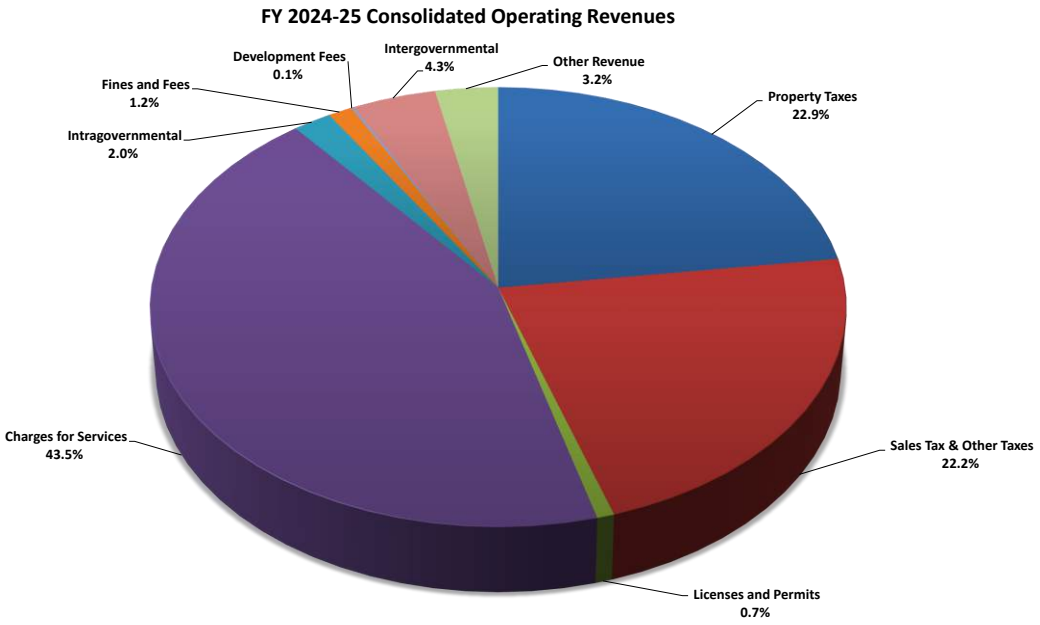
The total adopted operating budget for FY 2024-25 is $114,795,525. The two largest operating funds are the General Fund which comprises $50,294,734 or 43.8%, and the Utility Fund which comprises $31,615,566 or 27.5% of the total operating budget, which combines to be $81,910,300 or 71.35%.





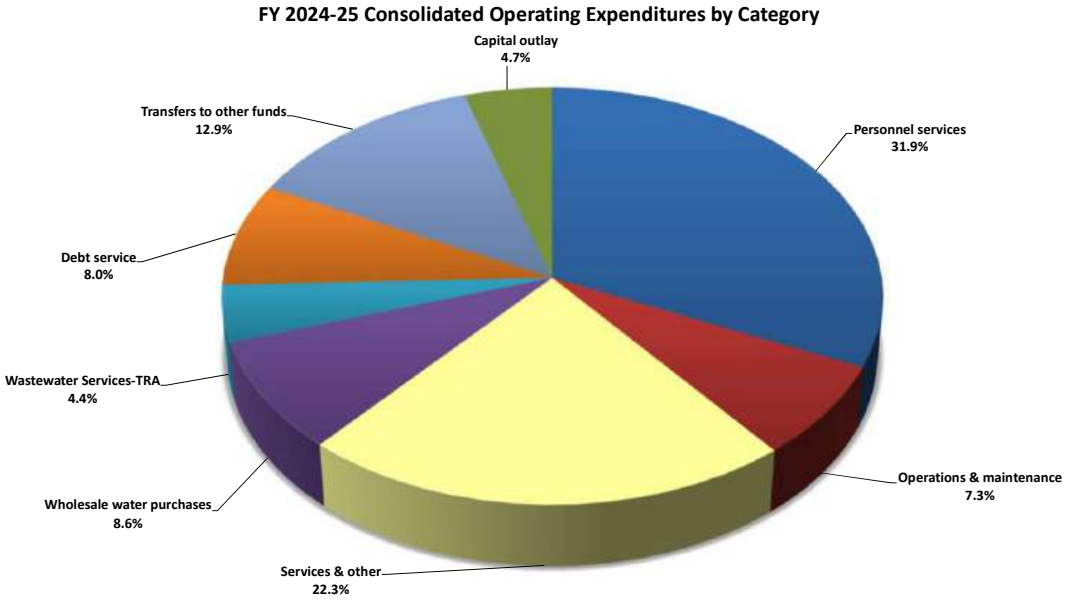
FY 2024-25 Consolidated Operating Fund Revenue Summary

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	$ 20,445,711	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,631,963	$ 414,336	$ 24,492,010
Sales Tax & Other Taxes	14,453,492	-	-	4,690,828	-	2,225,087	2,345,414	-	-	68,483	23,783,304
Licenses and Permits	792,109	-	-	-	-	-	-	-	-	-	792,109
Charges for Services	1,769,012	29,492,750	1,530,815	31,000	3,322,384	-	-	4,691,556	-	5,737,299	46,574,816
Intragovernmental	1,722,459	-	-	-	-	-	-	-	-	370,667	2,093,126
Fines and Fees	705,729	524,929	-	-	-	-	-	-	-	83,962	1,314,620
Development Fees	140,102	-	-	-	-	-	-	-	-	-	140,102
Intergovernmental	4,433,102	-	-	-	-	124,000	-	-	-	-	4,557,102
Other Revenue	1,343,888	615,773	103,332	197,655	69,282	117,500	128,203	251,215	225,910	352,991	3,405,749
Total Revenues	**$ 45,805,604**	**$ 30,633,452**	**$ 1,634,147**	**$ 4,919,483**	**$ 3,391,666**	**$ 2,466,587**	**$ 2,473,617**	**$ 4,942,771**	**$ 3,857,873**	**$ 7,027,738**	**$ 107,152,938**



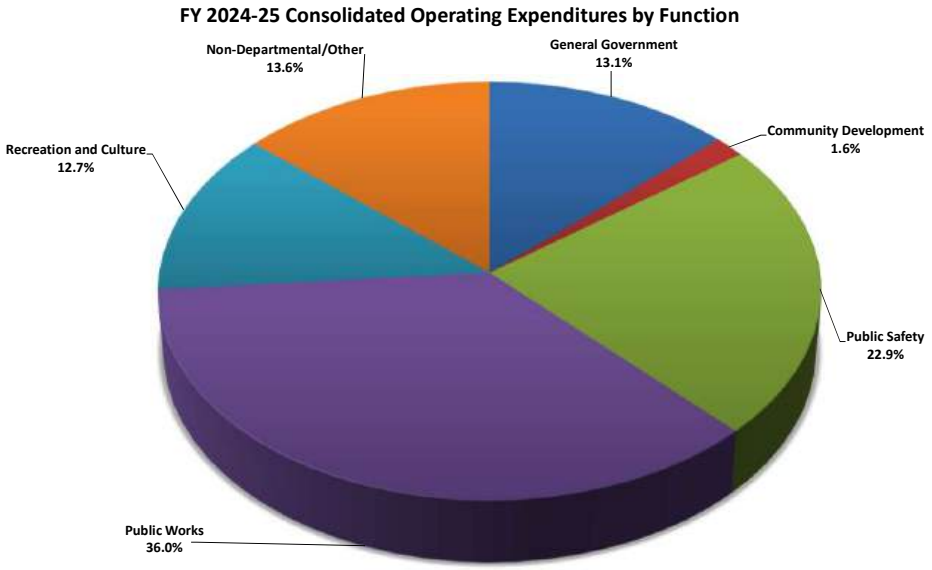
FY 2024-25 Consolidated Operating Fund Expenditure Summary by Category

Expenditures By Category:	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
Personnel services	$ 29,396,736	$ 3,669,273	$ 710,351	$ -	$ 1,690,660	$ 129,395	$ -	$ -	$ -	$ 970,443	$ 36,566,858
Operations & maintenance	3,384,191	1,238,458	144,600	125,000	356,864	350,175	10,000	-	-	2,808,777	8,418,065
Services & other	10,650,116	7,166,160	659,606	48,045	1,208,002	48,700	-	4,740,658	-	1,028,121	25,549,408
Wholesale water purchases	-	9,880,565	-	-	-	-	-	-	-	-	9,880,565
Wastewater Services-TRA	-	5,060,458	-	-	-	-	-	-	-	-	5,060,458
Debt service	-	2,485,652	-	2,593,519	-	528,600	-	-	3,562,746	-	9,170,517
Transfers to other funds	6,805,667	2,050,000	340,000	2,120,616	-	570,000	2,895,414	-	-	-	14,781,697
Capital outlay	58,024	65,000	-	36,000	79,873	1,409,411	-	-	-	3,719,649	5,367,957
TOTAL ALL FUNDS	**$ 50,294,734**	**$ 31,615,566**	**$ 1,854,557**	**$ 4,923,180**	**$ 3,335,399**	**$ 3,036,281**	**$ 2,905,414**	**$ 4,740,658**	**$ 3,562,746**	**$ 8,526,990**	**$ 114,795,525**



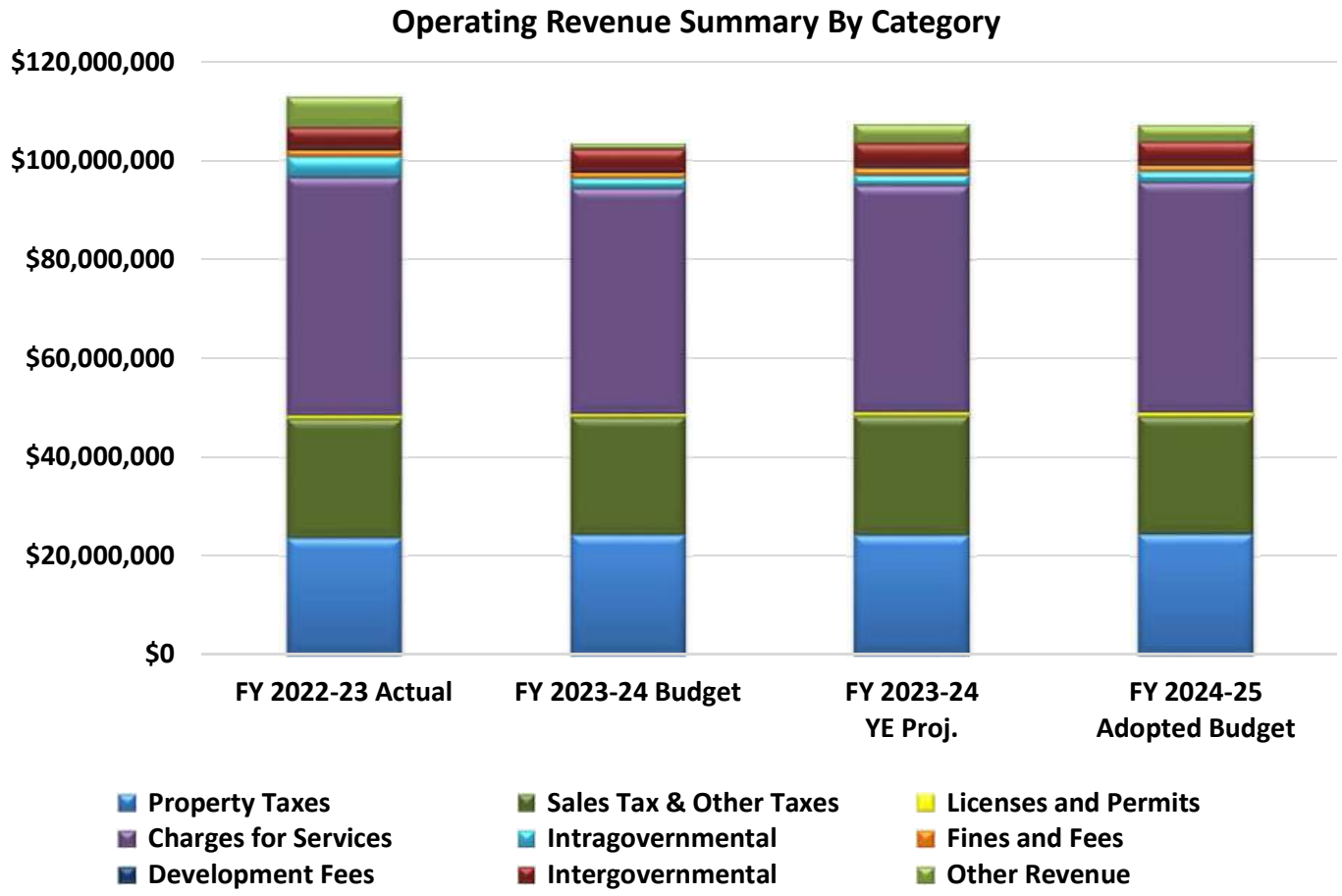
FY 2024-25 Consolidated Operating Fund Expenditure Summary by Function

Expenditures By Function:	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
General Government	$ 6,338,096	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,740,658	$ -	$ 3,964,991	$ 15,043,745
Community Development	1,889,618	-	-	-	-	-	-	-	-	-	1,889,618
Public Safety	23,759,372	-	-	-	-	2,507,681	-	-	-	58,462	26,325,515
Public Works	11,212,481	25,404,867	1,854,557	-	-	-	2,905,414	-	-	-	41,377,319
Recreation and Culture	5,902,098	-	-	4,923,180	3,335,399	-	-	-	-	381,326	14,542,003
Non-Departmental/Other	1,193,069	6,210,699	-	-	-	528,600	-	-	3,562,746	4,122,211	15,617,325
Total Expenditures	**$ 50,294,734**	**$ 31,615,566**	**$ 1,854,557**	**$ 4,923,180**	**$ 3,335,399**	**$ 3,036,281**	**$ 2,905,414**	**$ 4,740,658**	**$ 3,562,746**	**$ 8,526,990**	**$ 114,795,525**
Variance	$ (4,489,130)	$ (982,114)	$ (220,410)	$ (3,697)	$ 56,267	$ (569,694)	$ (431,797)	$ 202,113	$ 295,127	$ (1,497,752)	$ (7,641,087)



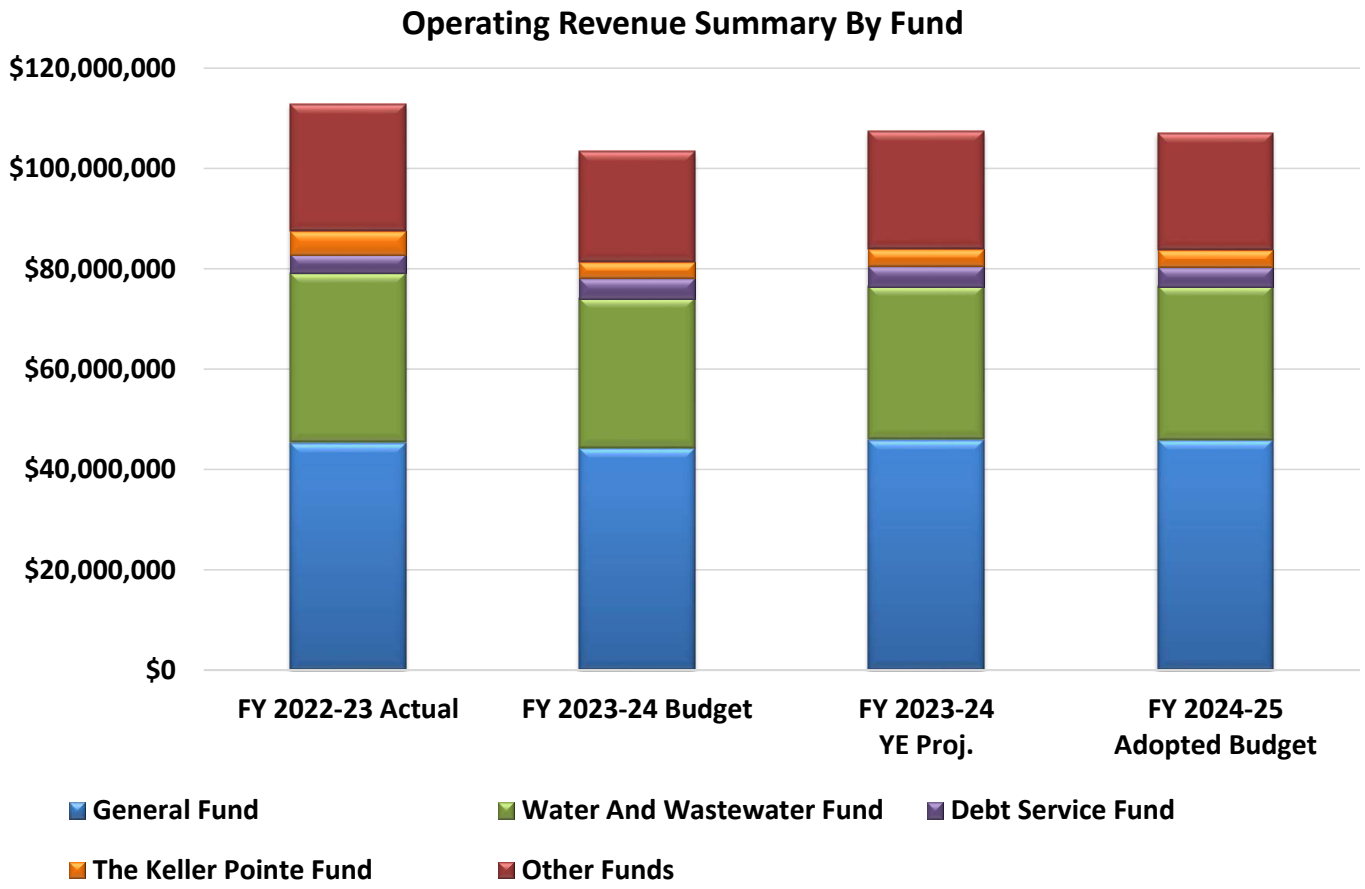
FY 2024-25 OPERATING FUND BUDGET SUMMARY

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Property Taxes	$ 23,748,423	$ 24,351,784	$ 24,316,980	$ 24,492,010
Sales Tax & Other Taxes	24,087,641	23,772,099	24,107,495	23,783,304
Licenses and Permits	636,439	651,103	808,219	792,109
Charges for Services	48,165,676	45,506,489	45,867,366	46,574,816
Intragovernmental	4,091,478	2,059,353	2,059,353	2,093,126
Fines and Fees	1,377,503	1,263,088	1,505,406	1,314,620
Development Fees	223,898	187,462	133,531	140,102
Intergovernmental	4,361,612	4,444,953	4,791,621	4,557,102
Other Revenue	6,206,347	1,130,602	3,894,247	3,405,749
TOTAL REVENUES	**$ 112,899,016**	**$ 103,366,933**	**$ 107,484,218**	**$ 107,152,938**



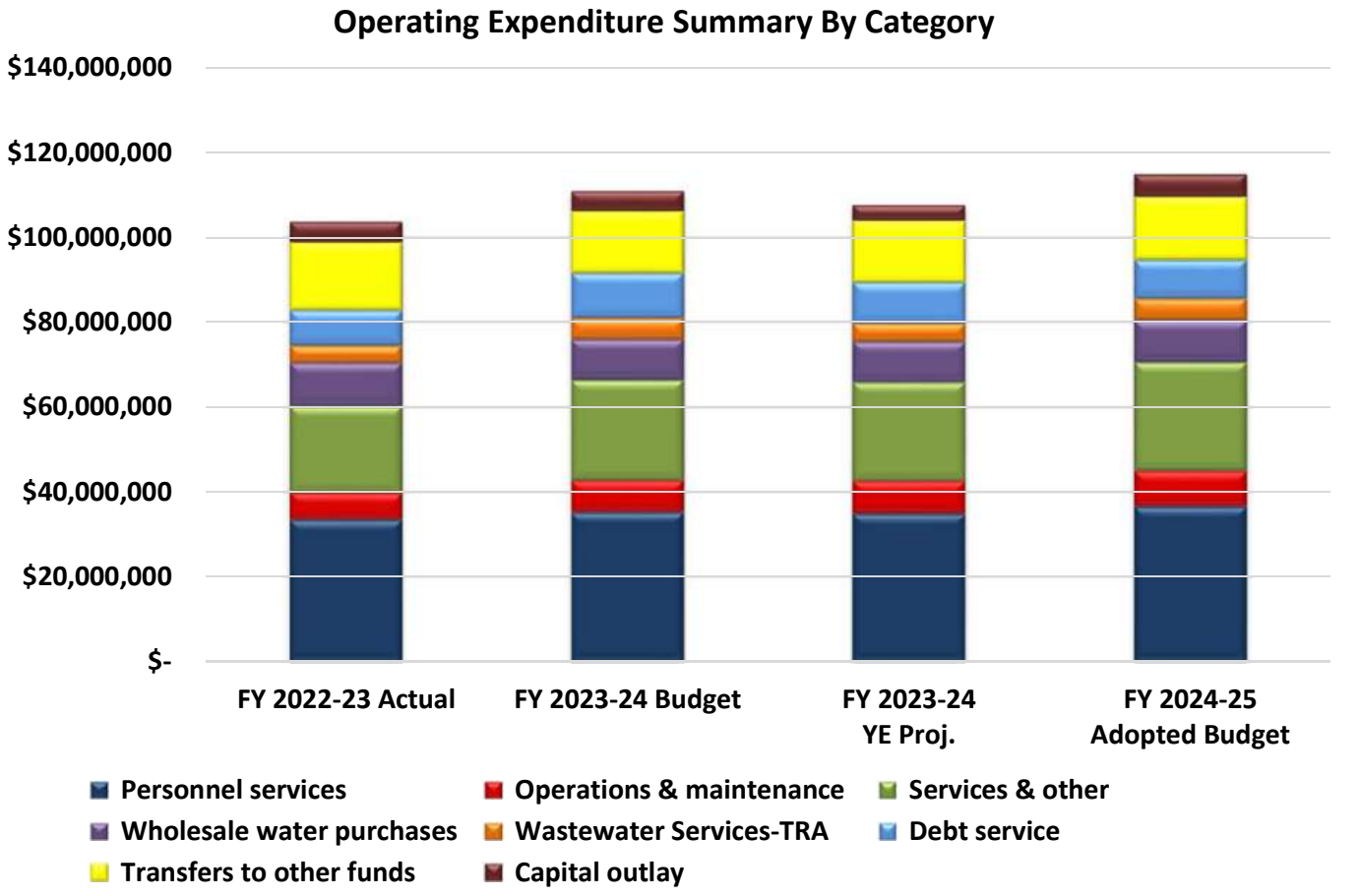
FY 2024-25 OPERATING FUND BUDGET SUMMARY

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
General Fund	$ 45,328,756	$ 44,131,048	$ 45,924,157	$ 45,805,604
Water And Wastewater Fund	33,770,570	29,937,849	30,523,218	30,633,452
Drainage Utility Fund	1,667,051	1,554,275	1,631,263	1,634,147
Keller Development Corporation Fund	4,952,595	4,757,442	4,915,483	4,919,483
The Keller Pointe Fund	4,683,478	3,102,806	3,233,996	3,391,666
Keller Crime Control And Prevention District Fund	2,724,015	2,445,115	2,713,908	2,466,587
Street And Sidewalk Improvements Fund	2,441,252	2,356,897	2,524,199	2,473,617
Debt Service Fund	3,748,998	4,061,596	4,167,350	3,857,873
Information Technology Fund	3,064,065	2,680,186	2,742,075	3,757,065
Public Safety Special Revenue Fund	28,108	-	-	-
Recreation Special Revenue Fund	367,388	375,779	396,412	399,767
Municipal Court Special Revenue Fund	68,516	56,197	104,962	97,406
Public Education And Government Cable Franchise Fee Fund	103,733	88,676	91,394	91,057
Community Clean-Up Fund	52,317	42,182	55,683	59,618
Tax Increment Reinvestment Zone #2 Fund	55,613	310,626	294,797	415,836
Self Insurance Fund	5,269,260	5,307,586	5,228,107	4,942,771
Fleet Replacement Fund	3,726,655	1,895,186	2,214,624	1,896,336
Facility Capital Replacement Fund	846,646	263,487	722,590	310,653
TOTAL REVENUES	**$ 112,899,016**	**$ 103,366,933**	**$ 107,484,218**	**$ 107,152,938**



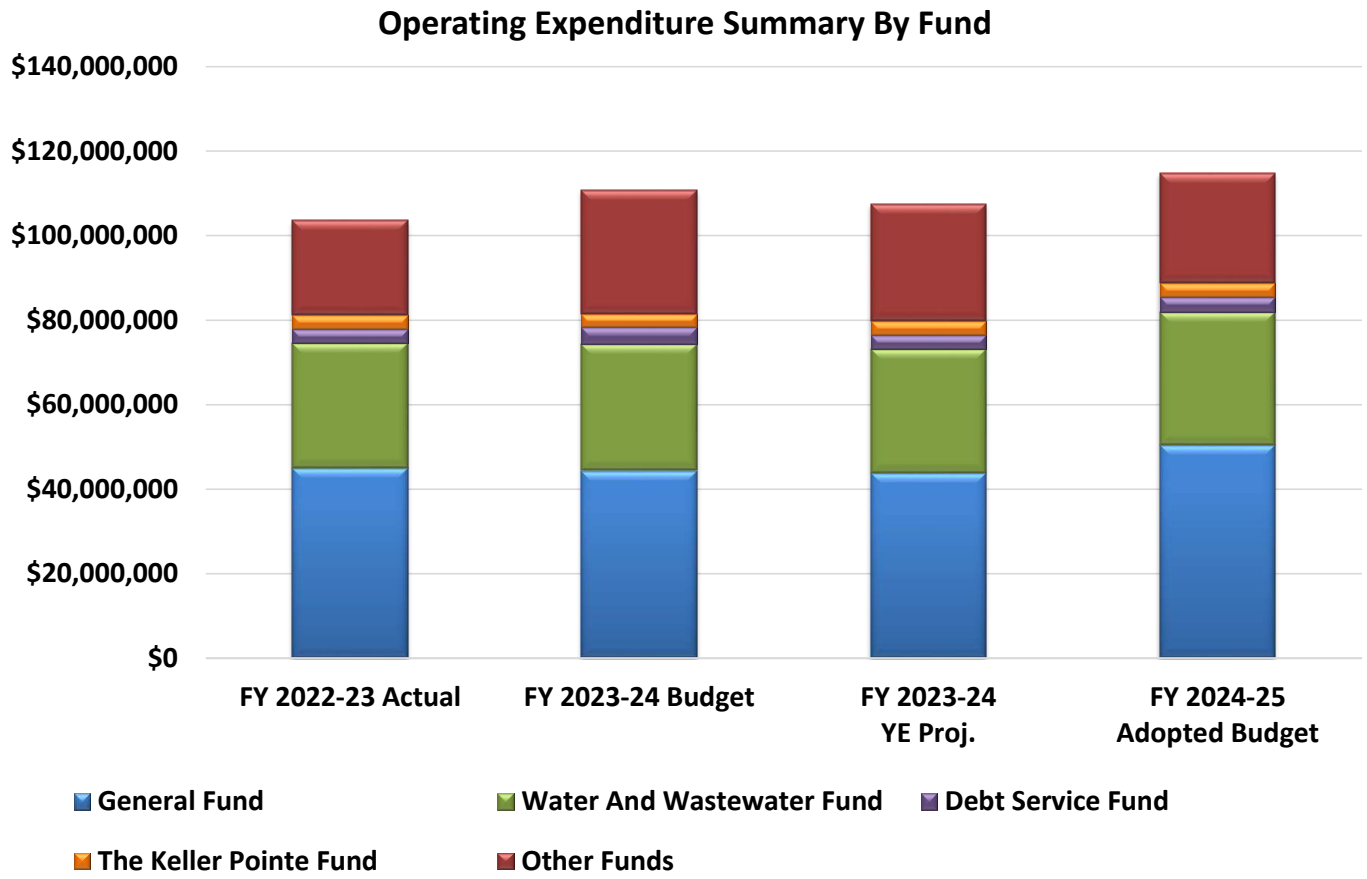
FY 2024-25 OPERATING FUND BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Personnel services	$ 33,377,297	$ 35,200,781	$ 34,818,590	$ 36,566,858
Operations & maintenance	6,408,395	7,495,492	7,764,474	8,418,065
Services & other	20,368,226	23,636,816	23,214,076	25,549,408
Wholesale water purchases	10,230,514	9,575,070	9,575,070	9,880,565
Wastewater Services-TRA	4,085,014	5,022,787	4,337,195	5,060,458
Debt service	8,353,325	10,627,841	9,643,849	9,170,517
Transfers to other funds	15,993,880	14,456,697	14,456,697	14,781,697
Capital outlay	4,790,191	4,858,261	3,706,567	5,367,957
TOTAL EXPENDITURES	**$ 103,606,841**	**$ 110,873,745**	**$ 107,516,518**	**$ 114,795,525**



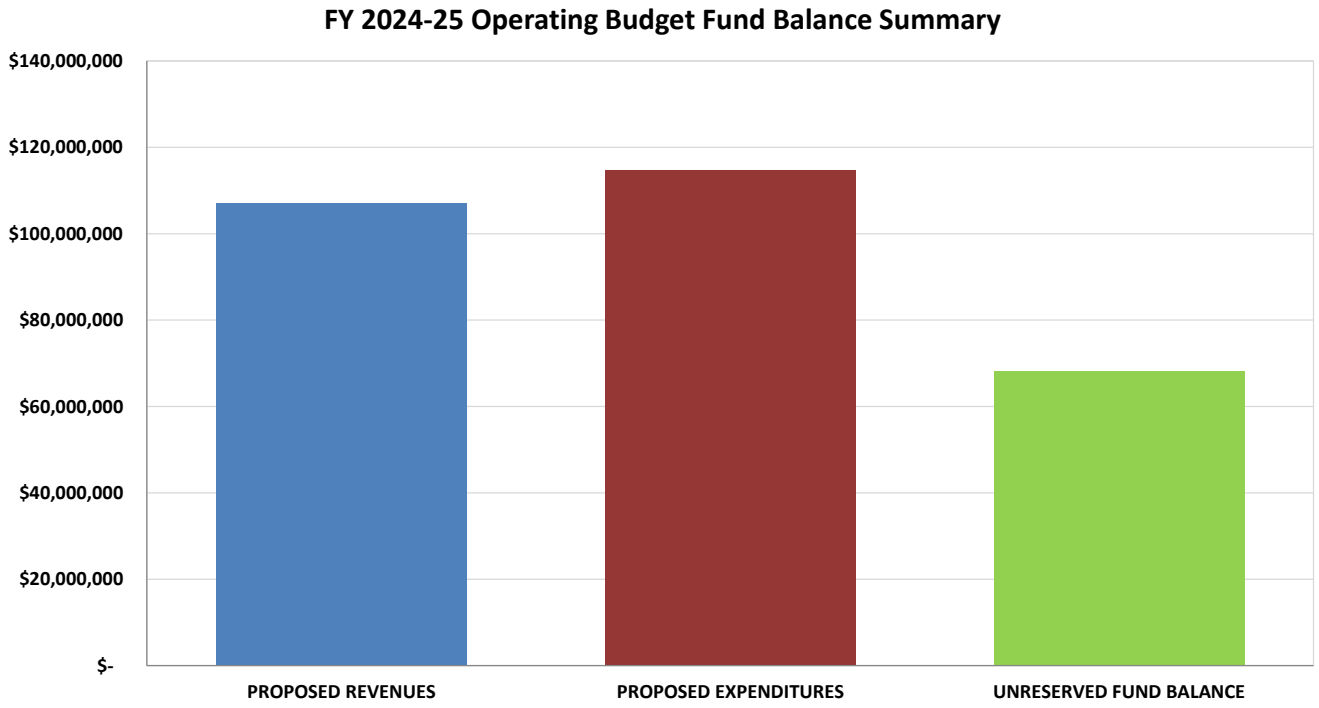
FY 2024-25 OPERATING FUND BUDGET SUMMARY

EXPENDITURES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
General Fund	$ 44,848,301	$ 44,350,725	$ 43,700,318	$ 50,294,734
Water And Wastewater Fund	29,804,623	29,934,325	29,522,523	31,615,566
Drainage Utility Fund	1,259,110	1,667,256	1,623,468	1,854,557
Keller Development Corporation Fund	6,713,024	6,415,797	6,195,111	4,923,180
The Keller Pointe Fund	3,352,688	3,101,253	3,347,380	3,335,399
Keller Crime Control And Prevention District Fund	1,911,907	7,139,159	7,175,991	3,036,281
Street And Sidewalk Improvements Fund	2,108,500	2,605,414	2,605,414	2,905,414
Debt Service Fund	3,271,047	3,996,592	3,222,986	3,562,746
Information Technology Fund	2,647,880	3,119,404	3,038,684	3,809,991
Public Safety Special Revenue Fund	19,492	-	-	-
Recreation Special Revenue Fund	312,495	378,662	364,010	381,326
Municipal Court Special Revenue Fund	27,402	55,466	55,466	58,462
Public Education And Government Cable Franchise Fee Fund	78,605	135,000	100,000	155,000
Community Clean-Up Fund	-	38,100	38,100	38,100
Tax Increment Reinvestment Zone #2 Fund	-	-	-	-
Self Insurance Fund	4,071,363	4,640,578	4,352,902	4,740,658
Fleet Replacement Fund	2,170,947	2,535,461	1,595,690	3,896,611
Facility Capital Replacement Fund	1,009,456	760,553	578,475	187,500
TOTAL EXPENDITURES	**$ 103,606,841**	**$ 110,873,745**	**$ 107,516,518**	**$ 114,795,525**



FY 2024-25 CONSOLIDATED PROJECTED FUND BALANCES

	9/30/2023 Unreserved Fund Balance	FY 2023-24 YE Proj. Revenues	FY 2023-24 YE Proj. Expenditures	9/29/2024 Projected Unreserved Fund Balance	FY 2024-25 Adopted Revenues	FY 2024-25 Adopted Expenditures	9/30/2025 Projected Unreserved Fund Balance
General Fund	$ 30,954,668	$ 45,924,157	$ 43,700,318	$ 33,178,507	$ 45,805,604	$ 50,294,734	$ 28,689,377
Water And Wastewater Fund	8,466,362	30,523,218	29,522,523	9,467,057	30,633,452	31,615,566	8,484,943
Drainage Utility Fund	2,045,667	1,631,263	1,623,468	2,053,462	1,634,147	1,854,557	1,833,052
Keller Development Corporation Fund	3,686,463	4,915,483	6,195,111	2,406,835	4,919,483	4,923,180	2,403,138
The Keller Pointe Fund	840,138	3,233,996	3,347,380	726,754	3,391,666	3,335,399	783,021
Keller Crime Control And Prevention District Fund	8,171,555	2,713,908	7,175,991	3,709,472	2,466,587	3,036,281	3,139,778
Street And Sidewalk Improvements Fund	1,973,904	2,524,199	2,605,414	1,892,689	2,473,617	2,905,414	1,460,892
Debt Service Fund	3,758,086	4,167,350	3,222,986	4,702,450	3,857,873	3,562,746	4,997,577
Information Technology Fund	2,249,587	2,742,075	3,038,684	1,952,978	3,757,065	3,809,991	1,900,052
Public Safety Special Revenue Fund	193,706	-	-	193,706	-	-	193,706
Recreation Special Revenue Fund	345,158	396,412	364,010	377,560	399,767	381,326	396,001
Municipal Court Special Revenue Fund	265,179	104,962	55,466	314,675	97,406	58,462	353,619
Public Education And Government Cable Franchise Fee Fund	574,919	91,394	100,000	566,313	91,057	155,000	502,370
Community Clean-Up Fund	454,960	55,683	38,100	472,543	59,618	38,100	494,061
Tax Increment Reinvestment Zone #2 Fund	55,613	294,797	-	350,410	415,836	-	766,246
Self Insurance Fund	6,983,809	5,228,107	4,352,902	7,859,014	4,942,771	4,740,658	8,061,127
Fleet Replacement Fund	3,466,931	2,214,624	1,595,690	4,085,865	1,896,336	3,896,611	2,085,590
Facility Capital Replacement Fund	1,403,347	722,590	578,475	1,547,462	310,653	187,500	1,670,615
TOTAL	**$ 75,890,052**	**$ 107,484,218**	**$ 107,516,518**	**$ 75,857,751**	**$ 107,152,938**	**$ 114,795,525**	**$ 68,215,165**



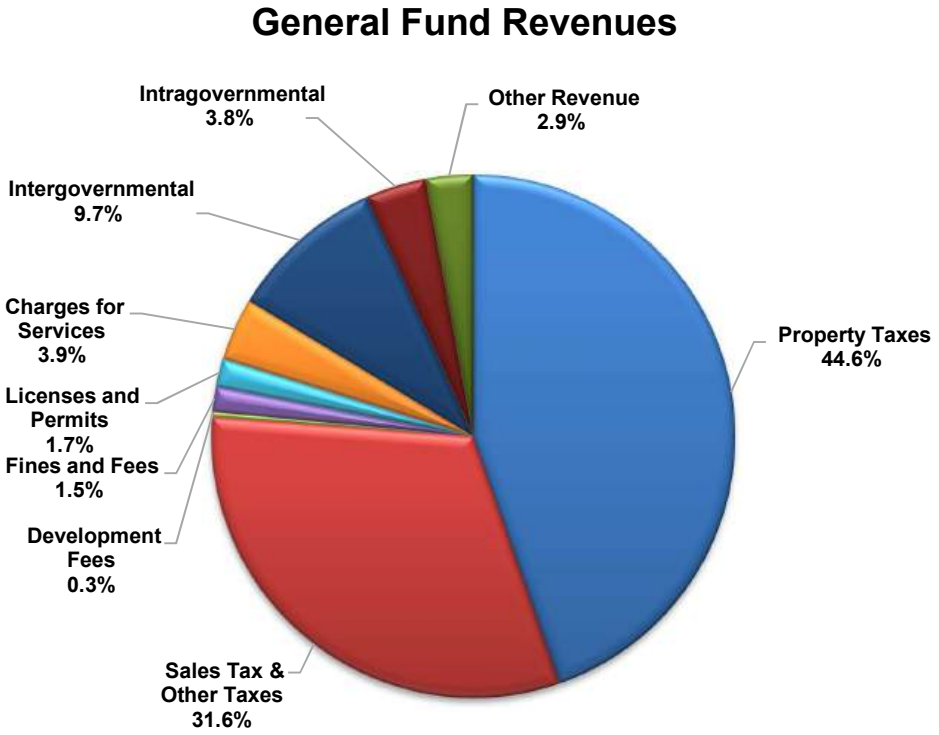
FY 2024-25 STATISTICAL ANALYSIS

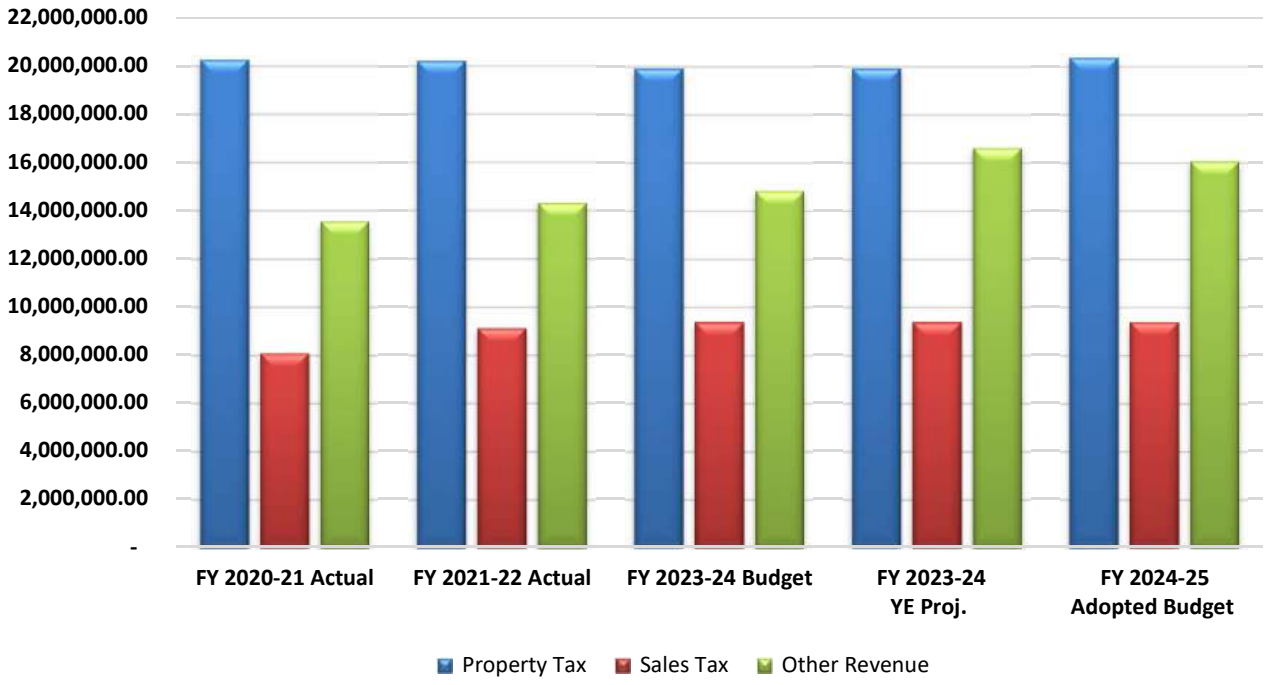
This statistical analysis summarizes the FY 2024-25 Adopted Budget by providing a summary of the revenue and expenditures of the city's various funds, and a comparison to FY 2023-24 budget and year-end projections.

GENERAL FUND

Revenue Assumptions:

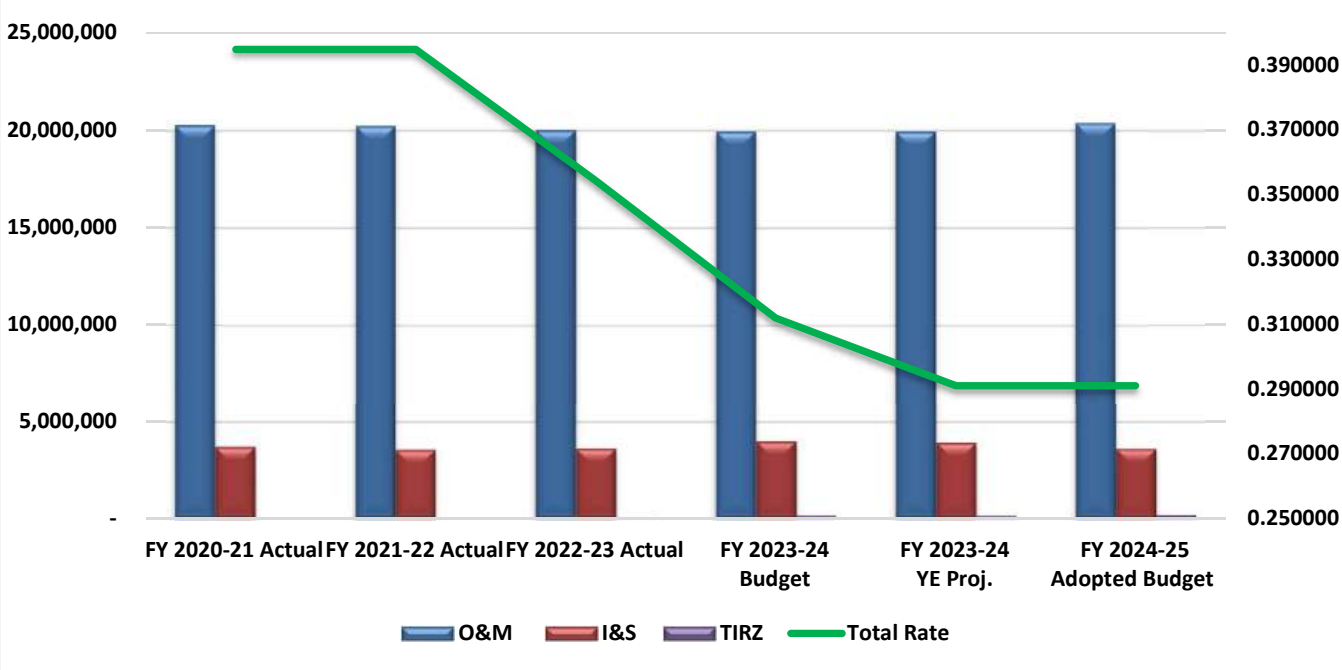
The budget takes a conservative approach in dealing with revenues, especially growth-oriented revenues. Adopted revenues for FY 2024-25 are $45,805,604, and assume an overall increase of 3.79% over the FY 2023-24 budget and an overall decrease of 0.26% from FY 2023-24 projections. The city's General Fund operations are derived from eight major revenue categories, with ad valorem tax being the largest category at 44.6% and sales and other taxes the second largest at 31.6%. 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.





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 2024-25 rate is $0.291120 per $100 of taxable value (/100), which is a decrease of $0.02088 from the FY 2023-24 rate and is under both the no new revenue and the voter-approval tax rate. The total levy will increase by $106,345 or 1.1%. The new levy added $243,653 to the total levy, whereas the existing levy is a decrease of $137,308 since the rate is below the no new revenue rate. For the average household, the taxable value has increased from $440,350 to $471,929, which is an increase of 7.17%. However, with the adopted rate, the average home ad valorem levy is $1,373.88 or a decrease of $0.01 from the current year. The estimated property tax revenue for FY 2024-25 is $24,168,790 for all funds.

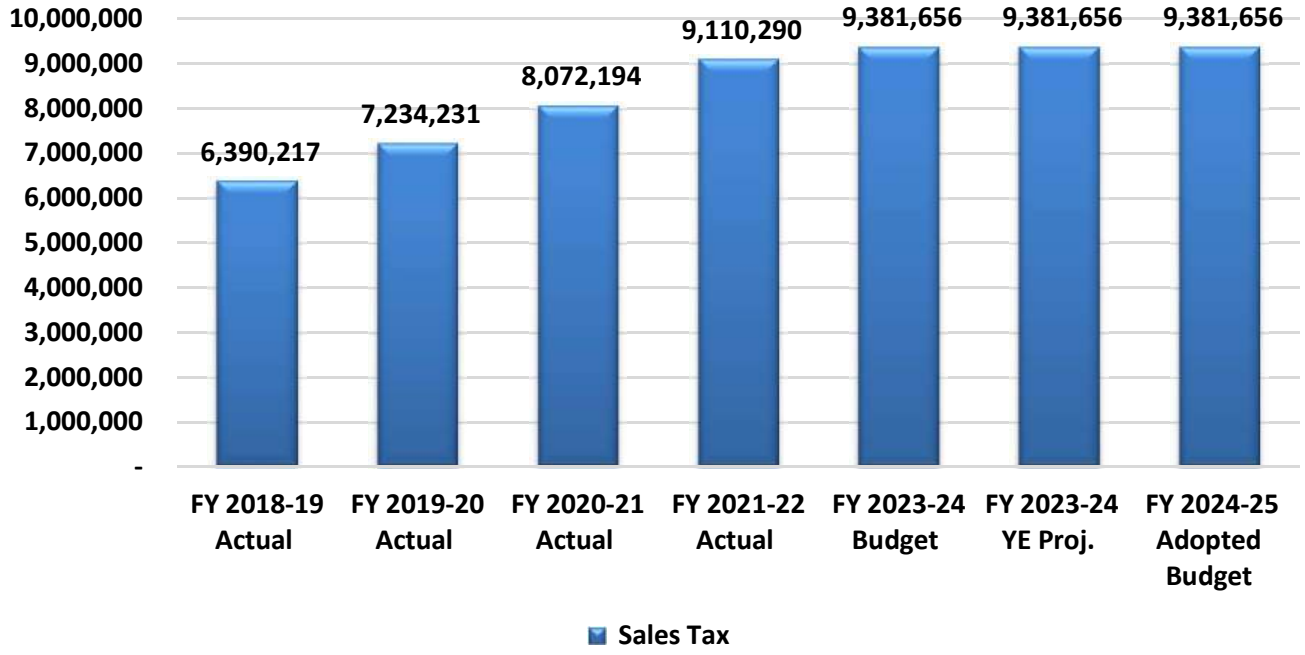


The Operations and Maintenance (O&M) rate is $0.247620/$100, which is a decrease from the FY 2023-24 rate of $0.260403/$100. O&M revenue is anticipated to be $20,367,977 or 84.3% of property tax collected. The General Fund property tax growth will increase by $410,770 or 2.05%. The interest and sinking rate (I&S) is $0.043500/$100 and is a decrease from the FY 2023-24 rate of $0.051597/$100. I&S revenue is anticipated to be $3,605,130, which is a decrease of $373,617 or 9.4%.

Sales and Use Tax Collections:

FY 2024-25 Budget	$9,381,656	
% of Fund Revenue	20.5 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	-	- %
FY 2023-24 Projection	-	- %

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 2023; and a 1/4-cent going to the Keller Crime Control District, as approved by voters in November 2021. The anticipated FY 2024-25 sales tax revenue is $18,642,985, and approximately half, or $9,381,656, will go to the General Fund.



Other Taxes (Franchise Fees & Mixed Beverage Tax):

FY 2024-25 Budget	$5,071,836	
% of Fund Revenue	11.1 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$23,840	0.47 %
FY 2023-24 Projection	$(323,854)	(6.0) %

Other Taxes (Franchise Fees & Mixed Beverage Taxes) are comprised of mixed beverage and franchise taxes, with the latter accounting for approximately 96.1% 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 2024-25, an increase in 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 increase.

Licenses and permits:

FY 2024-25 Budget	$792,109	
% of Fund Revenue	1.7 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$141,006	21.7 %
FY 2023-24 Projection	$(16,110)	(2.0) %

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, so fees are anticipated to remain relatively level in FY 2024-25. The major revenue item in this category is building permits, which are projected to be $609,123 in FY 2024-25. This is an increase of $77,916 from the FY 2023-24 budget.

Charges for Services:

FY 2024-25 Budget	$1,769,012	
% of Fund Revenue	3.9 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$141,327	8.7 %
FY 2023-24 Projection	$(155,720)	(8.1) %

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. For FY 2024-25, Ambulance services account for $1,175,682 of the total revenue. 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 the FY 2024-25 budget due to the three-year average and trend data, in particular ambulance fees and communication tower rentals.

Fines and Fees:

FY 2024-25 Budget	$705,729	
% of Fund Revenue	1.5 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$43,179	6.5 %
FY 2023-24 Projection	$(103,471)	(12.8) %

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.

Development Fees:

FY 2024-25 Budget	$140,102	
% of Fund Revenue	0.3 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$(47,360)	(25.3) %
FY 2023-24 Projection	$6,571	4.9 %

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 2024-25 reflects a decrease in paving/drainage inspection fees based upon the three-year average.

Intragovernmental Revenue:

FY 2024-25 Budget	$1,722,459	
% of Fund Revenue	3.8 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$33,773	2.0 %
FY 2023-24 Projection	$33,773	2.0 %

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 2024-25 Budget	$4,433,102	
% of Fund Revenue	9.7 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$103,177	2.4 %
FY 2023-24 Projection	$168,446	4.0 %

Intergovernmental revenue includes revenues from the Town of Westlake of $1,256,846 for police operation services which includes a dedicated school resource officer (SRO) for West Lake Academy; from the City of Southlake of $1,414,314 for combined jail, communications and animal adoption services; from the City of Colleyville of $1,160,521 for combined jail, communications and animal adoption services; from the City of Roanoke of $248,877 for combined jail and animal control services; and reimbursements from the Keller Independent School District of $352,544 for funding of school resource officers (SRO) at Keller High School, Keller Middle School, Keller Center for Advanced Learning, and Bear Creek Intermediate School.

Other Revenues:

FY 2024-25 Budget	$1,343,888	
% of Fund Revenue	2.9 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$824,844	158.92 %
FY 2023-24 Projection	$(90,660)	(6.32) %

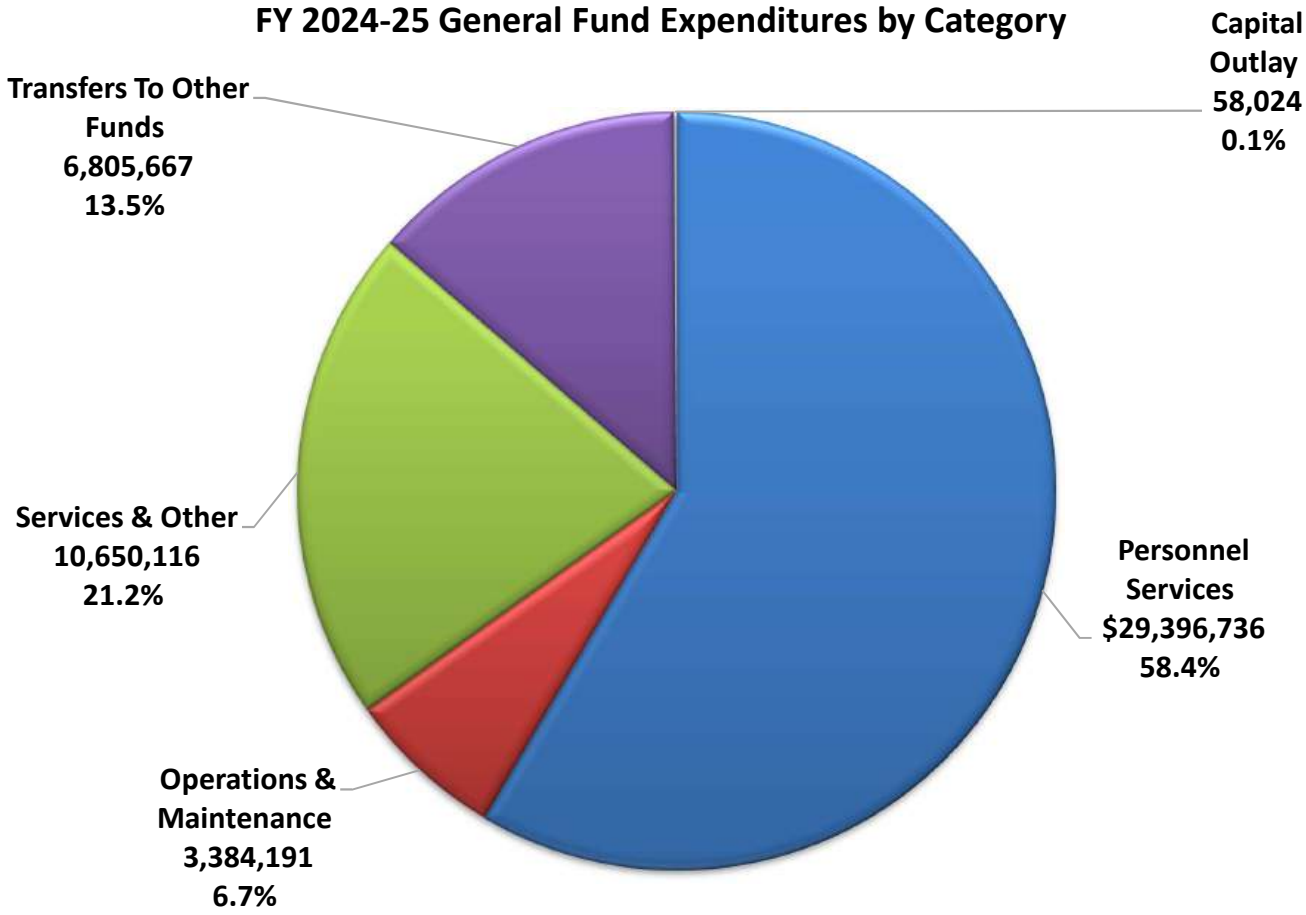
Other Revenues include interest revenue, miscellaneous revenue and rebates, and public art donations. These vary depending on interest rates and various donations. Year-end projections and the adopted revenue for FY 2024-25 reflect a three-year-trend approach to budgeting interest income and reflect an increase in return on investments.

Expenditure Synopsis:

General Fund expenditures total $50,294,734 for FY 2024-25, which is an increase of $5,944,009 or 13.4%, from the FY 2023-24 budget and an increase of $6,594,416 or 15.1% from year-end projections. Of the $50,294,734, ongoing expenditures are $43,399,860 and one-time expenditures are $6,894,874. 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 2024-25 account category expenditures.



Personnel Services:

FY 2024-25 Budget	$29,396,736	
% of Fund Expenditures	58.4 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$1,225,342	4.4 %
FY 2023-24 Projection	$1,334,038	4.8 %

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 $1,175 merit-based raise. Public safety personnel also include 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%, detention officers for up to 8%, dispatchers for up to 7%, and sworn police officers and firefighters for up to 7%.

Operations & Maintenance:

FY 2024-25 Budget	$3,384,191	
% of Fund Expenditures	6.7 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$48,530	1.5 %
FY 2023-24 Projection	$55,173	1.7 %

Operations and maintenance expenditures include major categories of supplies, equipment, street, grounds and building maintenance costs. In FY 2024-25, the budget includes $189,500 for traffic detection equipment.

Services & other:

FY 2024-25 Budget	$10,650,116	
% of Fund Expenditures	21.2 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$727,713	7.3 %
FY 2023-24 Projection	$1,207,180	12.8 %

Services and other expenditures include expenditures for professional and legal services, utilities, liability insurance premiums and other general expenditures. For FY 2024-25, the budget includes $450,000 of which $386,850 is a one-time payment for the replacement of 20-year-old Public Works work order software and $75,000 for additional funding of a dump truck.

Transfers to other funds:

FY 2024-25 Budget	$6,805,667	
% of Fund Expenditures	13.6 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$3,940,000	137.5 %
FY 2023-24 Projection	$3,940,000	137.5 %

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 $127,600, and the transfer of $6.4 million to capital project funds for the General Fund cash funding of various capital projects. In FY 2024-25, the General Fund includes one-time fund transfers for the Sports Park Road Reconstruction for $2.86 million, Mt. Gilead reconstruction for $1.35 million, Pavement Markings for $700,000, Sidewalk Improvements for $550,000, Bear Creek Bridge Erosion protection for $400,000, and Alley Rehab design for $250,000. The FY 2024-25 budget also includes $325,000 for sidewalk repairs, which increases by 10% each year. In FY 2023-24, the General Fund funded 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.

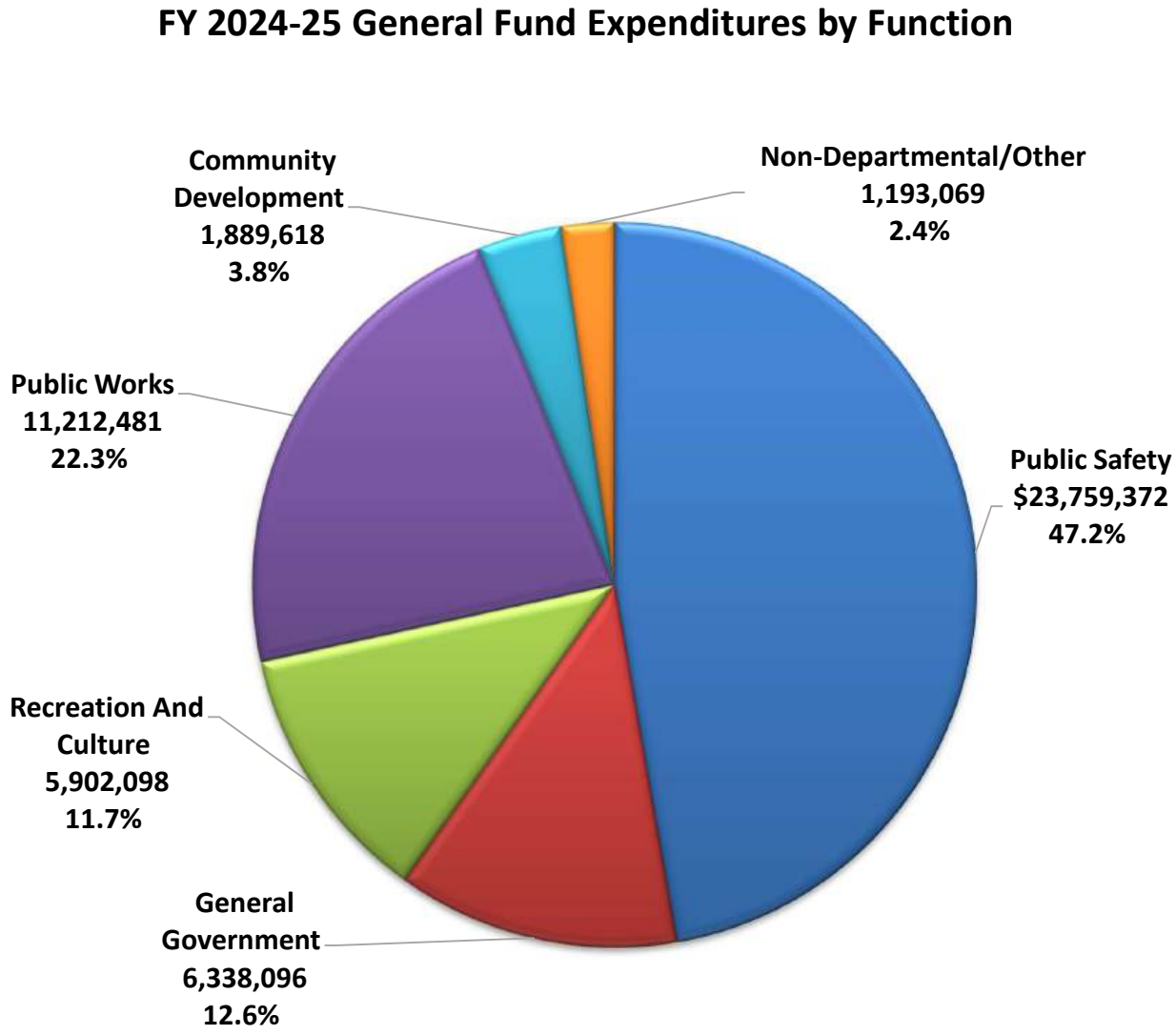
Capital Outlay:

FY 2024-25 Budget	$58,024	
% of Fund Expenditures	0.1 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$2,424	4.36 %
FY 2023-24 Projection	$ -	- %

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 2024-25 are $58,024 for the replacement of an outdoor warning siren and pole. FY 2023-24 expenditures included $47,600 for an outdoor warning siren 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 2024-25 departmental expenditures and a brief description are given comparing the departments to the FY 2023-24 budget and year-end projections. Below, a pie chart shows the percentage breakdown of each function.



Public Safety:

FY 2024-25 Budget	$23,759,372	
% of Fund Expenditures	47.2 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$988,596	4.3 %
FY 2023-24 Projection	$707,666	3.1 %

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 $960,821 related to the removal of a step from the step plan, the market adjustments of 3% to the plan, and the annual 2% step plan increase as discussed in the personnel section. In FY 2024-25, the Fire Department budget includes $19,686 for PPE maintenance and $16,602 for radio maintenance. The FY 2023-24 Fire Department budget included $16,350 for a community-centered strategic plan and $13,089 for new fire department software.

General Government

FY 2024-25 Budget	$6,338,096	
% of Fund Expenditures	12.6 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$239,151	3.9 %
FY 2023-24 Projection	$795,850	14.4 %

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. The FY 2024-25 administrative budget includes $35,000 towards the purchase of a new city app, which will help provide community resources at residents' fingertips and signage to be placed throughout the city to inform our residents of upcoming city events and initiatives.

Recreation & Culture:

FY 2024-25 Budget	$5,902,098	
% of Fund Expenditures	11.7 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$182,627	3.2 %
FY 2023-24 Projection	$222,171	3.9 %

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 2024-25 budget reflects an increase of $38,100 for landscape services.

Public Works:

FY 2024-25 Budget	$11,212,481	
% of Fund Expenditures	22.3 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$4,530,453	67.8 %
FY 2023-24 Projection	$4,749,283	73.5 %

The Public Works function is related to Street Maintenance, Engineering & Inspections, and Street Lighting. The FY 2024-25 General Fund includes one-time fund transfers for the Sports Park Road Reconstruction for $2.86 million, Mt. Gilead reconstruction for $1.35 million, Pavement markings for $700,000, Sidewalk Improvements for $550,000, Bear Creek Bridge Erosion protection for $400,000, and Alley Rehab design for $250,000. The budget includes a recurring transfer for sidewalk repairs which increases each year by 10%. For FY 2024-25, $325,000 is allocated for sidewalk repairs. In FY 2023-24, the General Fund included fund transfers for Pavement Markings for $700,000, Old Town Keller/Elm St project for $580,000, 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.

Community Development:

FY 2024-25 Budget	$1,889,618	
% of Fund Expenditures	3.8 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$7,637	0.4 %
FY 2023-24 Projection	$119,951	6.8 %

The Community Development function is related to Planning/Zoning, Building Services, and Code Enforcement. Compared to the FY 2023-24 budget, allocated expenditures for FY 2024-25 will remain relatively flat. FY 2023-24 year-end projections reflect vacancy savings.

Non-Departmental/Other:

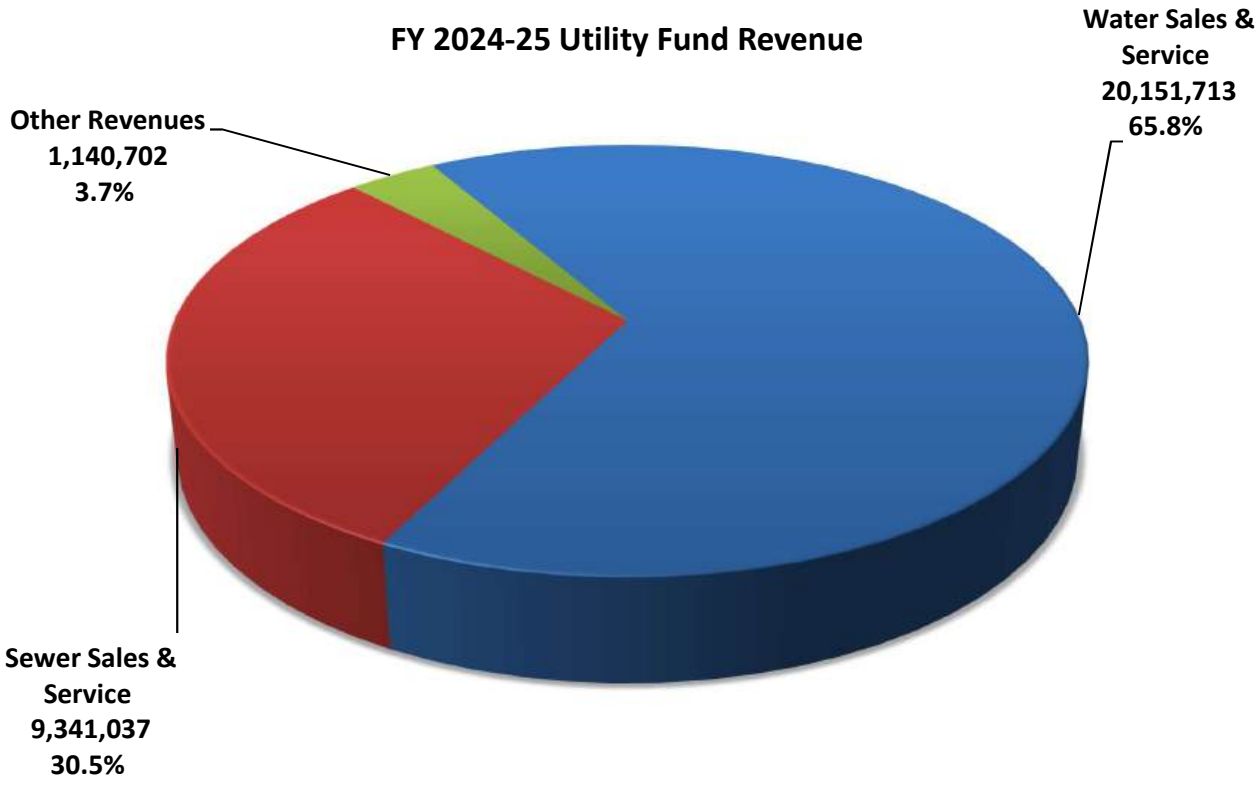
FY 2024-25 Budget	$1,193,069	
% of Fund Expenditures	2.4 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ (4,455)	(0.4) %
FY 2023-24 Projection	$ (4,455)	(0.4) %

Non-Departmental/Other reflects citywide expenditures such as the Facility Equipment Replacement Fund, postage, NETCOM radio maintenance agreement, and property and liability insurance. FY 2024-25 expenditures reflect a decrease in IT services.

WATER AND WASTEWATER FUND

Revenue Assumptions:

The Water and Wastewater Fund revenues for FY 2024-25 are $30,633,452, and will have an overall increase of $695,603, or 2.32%, from the FY 2023-24 budget and an increase of $110,234, or 0.36%, 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.



Water Sales and Service:

FY 2024-25 Budget	$20,151,713	
% of Fund Revenues	65.8 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$138,725	0.7 %
FY 2023-24 Projection	$655,807	3.4 %

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 31.3% of the Water and Wastewater Fund and costs are anticipated to increase based on both the five-year consumption model and Fort Worth maintaining current costs. As such, the overall water rates will increase by 1.0% to account for increased wholesale water. Households who average a monthly water usage of 14,247 gallons will see an increase of $0.78 or 0.87%.

Sewer Sales & Service:

FY 2024-25 Budget	$9,341,037	
% of Fund Revenues	30.5 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 154,502	1.7 %
FY 2023-24 Projection	$ (547,138)	(5.5) %

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 16.0% of the Water and Wastewater Fund budget. As such, the overall wastewater rates will increase by 2.5% to account for increased wastewater treatment and operating costs. With the rate increase, the average monthly household wastewater usage of 7,138 gallons will be an increase of $1.34 or 2.47%.

Other Revenues:

Taps and Miscellaneous Fees:

FY 2024-25 Budget	$524,929	
% of Fund Revenues	1.7 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ (24,115)	(4.4) %
FY 2023-24 Projection	$ (29,177)	(5.3) %

The city uses three-year averaging for these service charges to create revenue estimates for the upcoming year. For FY 2024-25, the Adopted Budget assumes a decrease in taps and miscellaneous fees compared to the FY 2023-24 budget.

Interest Income:

FY 2024-25 Budget	$554,041	
% of Fund Revenues	1.8 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 429,069	343.3 %
FY 2023-24 Projection	$ -	- %

Interest income is revenue created by investing working capital into investment pools. FY 2023-24 saw positive returns in interest income. The FY 2024-25 budget is based upon the year-end projection.

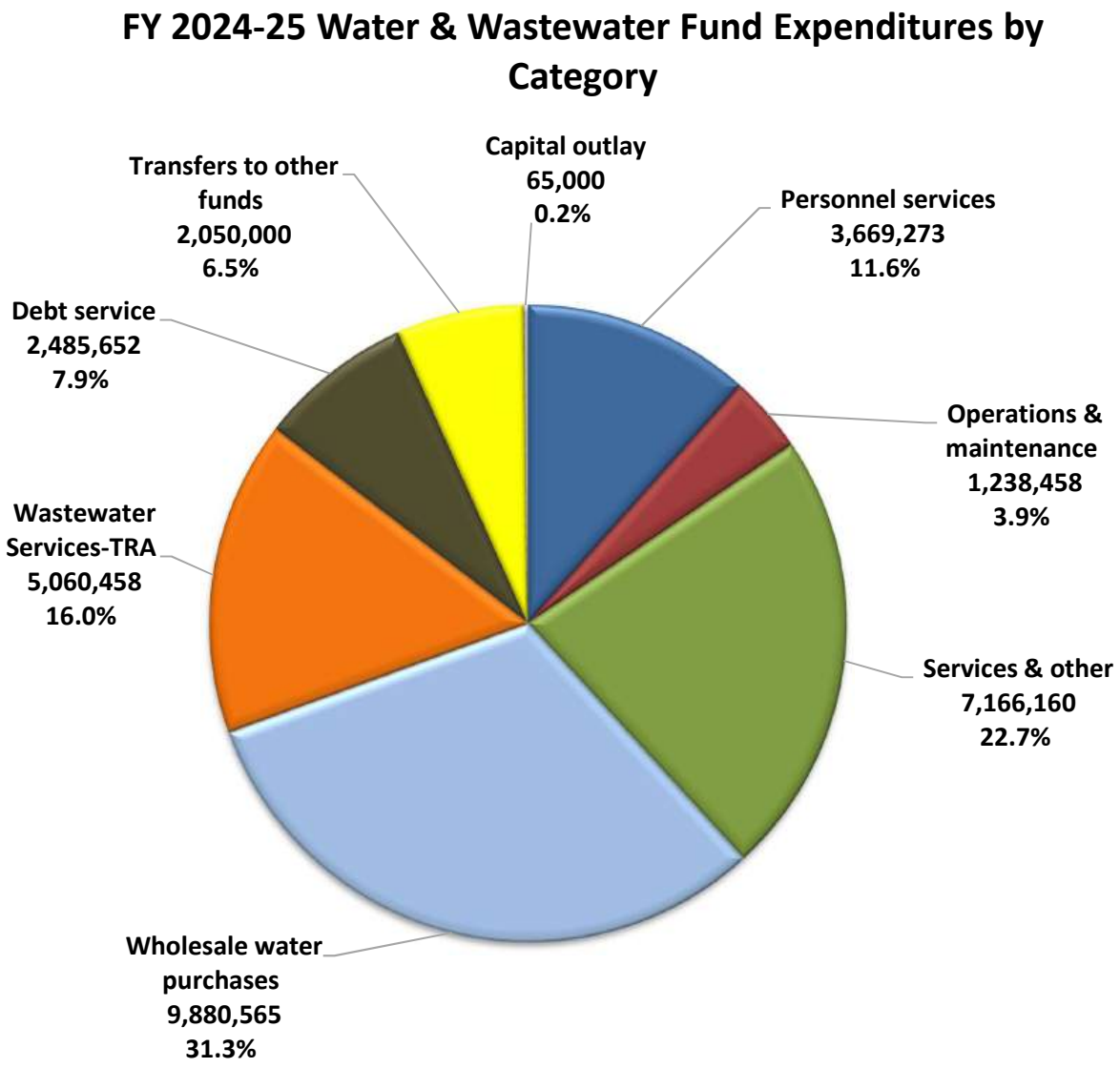
Miscellaneous Revenues:

FY 2024-25 Budget	$61,732	
% of Fund Revenues	0.2 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$(2,578)	(4.0) %
FY 2023-24 Projection	$30,742	99.2 %

All additional revenues are combined to create the Other Revenue category, which includes a decrease 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 $31,615,566 for FY 2024-25, which is an increase of $1,681,241 or 5.6% from the FY 2023-24 budget, and an increase of $2,093,043 or 7.1% 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 2024-25 categories by percentage.



Personnel Services:

FY 2024-25 Budget	$3,669,273	
% of Fund Expenditures	11.6 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 74,496	2.1 %
FY 2023-24 Projection	$ 271,561	8.0 %

Like the General Fund, the Water and Wastewater Fund's budget includes a 2.0% merit and 2.0% market increase for civilian employees. Water and Wastewater experienced vacancies during FY 2023-24 which is reflected from the increase in the projections. All increases will be implemented on October 1, 2024 for eligible employees.

Operations and maintenance:

FY 2024-25 Budget	$1,238,458	
% of Fund Expenditures	3.9 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$(2,450)	(0.2) %
FY 2023-24 Projection	$(196,000)	(13.7) %

Operations and maintenance budgets include expendable materials and operating supplies necessary to conduct departmental activities. The FY 2024-25 budget decreased in various supplies and materials line-items based on historical spending and will have no impact to service levels.

Services and other:

FY 2024-25 Budget	$7,166,160	
% of Fund Expenditures	22.7 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$851,286	13.5 %
FY 2023-24 Projection	$573,981	8.7 %

Services and other expenditures include expenditures for professional services, utilities, liability insurance premiums and other general expenditures. FY 2024-25 expenditures include $450,000 for public works software of which $386,850 is one-time, $300,000 for banking service/credit card processing fees, and $65,000 in additional funding for the purchase of a sewer camera van.

Wholesale Water Purchases:

FY 2024-25 Budget	$9,880,565	
% of Fund Expenditures	31.3 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$305,495	3.2 %
FY 2023-24 Projection	$305,495	3.2 %

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. For FY 2024-25, Fort Worth is proposing a nominal change to the water rate; the increase is related to the five-year average consumption.

Wastewater Services - TRA:

FY 2024-25 Budget	$5,060,458	
% of Fund Expenditures	16.0 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 37,671	0.8 %
FY 2023-24 Projection	$ 723,263	16.7 %

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 service costs are anticipated to increase by 12.9% but due to decreased volume compared to anticipated usage, the FY 2024-25 costs to provide the service are anticipated to increase by 2.5%. Increases in this area are charged as a pass-thru and are based upon TRA's annual budget requirement.

Debt Service:

FY 2024-25 Budget	$2,485,652	
% of Fund Expenditures	7.9 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$(810,257)	(24.6) %
FY 2023-24 Projection	$(810,257)	(24.6) %

Debt services relates to the debt obligations made to fund water and wastewater system improvements. For FY 2024-25, the City does not anticipate issuing new debt.

Transfers:

FY 2024-25 Budget	$2,050,000	
% of Fund Expenditures	6.5 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$1,225,000	148.5 %
FY 2023-24 Projection	$1,225,000	148.5 %

Transfers relate to the annual cash funding of capital projects and are moved into project accounts in capital improvement project (CIP) funds. For the FY 2024-25 budget, Water and Wastewater CIP includes a recurring $400,000 for water line replacements and $200,000 for wastewater line replacements. Also included in the FY 2024-25 CIP is a one-time transfer of $450,000 for a Material Storage project, $450,000 Pearson Pump repair, $125,000 for Union Church water line relocation, $250,000 for 2023 SWIFT, and $175,000 for tank maintenance. For FY 2023-24, the Water and Wastewater CIP included $250,000 for the SWIFT project, $200,000 for water line replacements, $200,000 for wastewater line replacements, and $175,000 for tank maintenance.

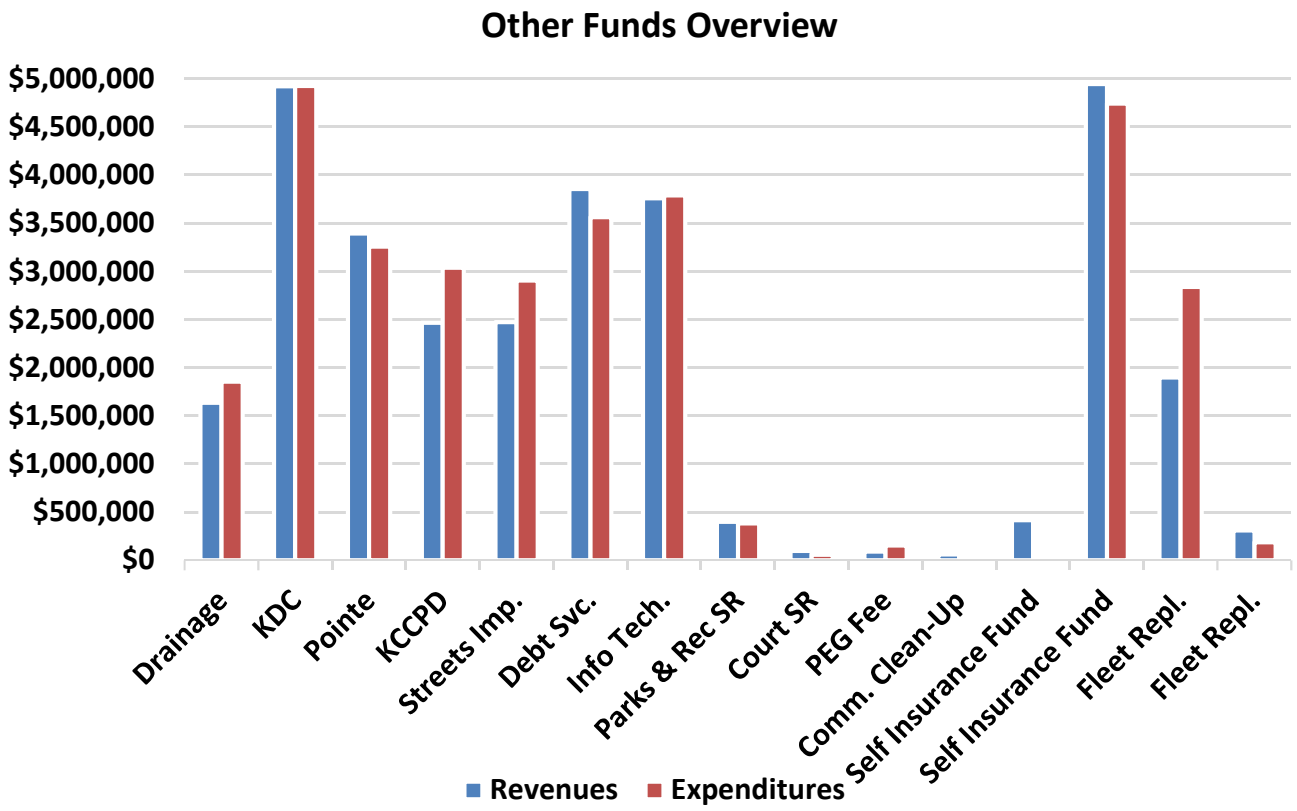
Capital Outlay:

FY 2024-25 Budget	$ 65,000	
% of Fund Expenditures	0.2 %	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ -	- %
FY 2023-24 Projection	$ -	- %

The FY 2024-25 Adopted Budget includes capital outlays of $65,000 for laying down asphalt 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.



Drainage

FY 2024-25 Revenues	$1,634,147	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 79,872	5.1 %
FY 2023-24 Projection	$ 2,884	0.2 %
FY 2024-25 Expenditures	$1,854,557	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 187,301	11.2 %
FY 2023-24 Projection	$ 231,089	14.2 %
Revenues – Expenditures	$(220,410)	

Drainage utility fees account for 93.7% of the revenues to this fund. FY 2024-25 includes $300,000 for Gabion Installation Trails at Bear Creek and $40,000 for the Misty Oaks project. FY 2023-24 included 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.

Keller Development Corporation Fund

FY 2024-25 Revenues	$4,919,483	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 162,041	3.4 %
FY 2023-24 Projection	$ 4,000	0.1 %
FY 2024-25 Expenditures	$4,923,180	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ (1,492,617)	(23.3) %
FY 2023-24 Projection	$ (1,271,931)	(20.5) %
Revenues – Expenditures	$ (3,697)	

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. For FY 2024-25, the budget includes $1.62 million for the Sports Park Revitalization project, $400,000 for trail system expansion, and $100,000 for Park Shade Structures. FY 2023-24 included one-time capital transfers for the Keller Sports Park Playground Replacement for $300,000, a Splash Pad project for $750,000, and funding for future trail system expansion for $750,000. KDC also issued $28 million in debt related to the Sports Park Revitalization project in FY 2023-24.

The Keller Pointe Fund

FY 2024-25 Revenues	$3,391,666	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$288,860	9.3 %
FY 2023-24 Projection	$157,670	4.9 %
FY 2024-25 Expenditures	$3,335,399	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 234,146	7.6 %
FY 2023-24 Projection	$ (11,981)	(0.4) %
Revenues – Expenditures	$56,267	

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**.** The FY 2024-25 budget includes an increase of personal training revenue by $84,000 as a result of the relaunch of personal training at the Pointe, as well as an increase in party revenue by $50,000 due to increases in birthday parties since the COVID-19 pandemic. Along with the uptick in birthday party bookings, the cost associated with putting together events has grown. This growth accounts for the increase in this area.

Information Technology Fund

FY 2024-25 Revenues	$3,757,065	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$1,076,879	40.2 %
FY 2023-24 Projection	$1,014,990	37.0 %
FY 2024-25 Expenditures	$3,809,991	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$690,587	22.1 %
FY 2023-24 Projection	$771,307	25.4 %
Revenues – Expenditures	$ (52,926)	

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. FY 2023-24 carried over $270,000 as the city continued the implementation process of the community development software. The FY 2024-25 Adopted Budget allocates $900,000 for new public works work-order software of which $773,700 is a one-time cost. The costs for the new software will be split equally between the General Fund and the Water & Wastewater Fund.

Self-Insurance Fund

FY 2024-25 Revenues	$4,942,771	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$(364,815)	(6.9) %
FY 2023-24 Projection	$(285,336)	(5.5) %
FY 2024-25 Expenditures	$4,740,658	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 100,080	2.2 %
FY 2023-24 Projection	$ 387,756	8.9 %
Revenues – Expenditures	$ 202,113	

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 fourth 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 $4,642,147, 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.

Keller Crime Control and Prevention District Fund

FY 2024-25 Revenues	$2,466,587	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$21,472	0.9 %
FY 2023-24 Projection	$(247,321)	(9.1) %
FY 2024-25 Expenditures	$3,036,281	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$(4,102,878)	(57.5) %
FY 2023-24 Projection	$(4,139,710)	(57.7) %
Revenues – Expenditures	$(569,694)	

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. 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. The FY 2024-25 budget includes the continued funding of the police station renovation project for $570,000, the purchase of replacement vehicles at $566,894, and body and fleet cameras for $215,000. The renovations continue the reconstruction of 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. FY 2023-24 included the transfer of $4.5 million for police station renovations.

Debt Service Fund

FY 2024-25 Revenues	$ 3,857,873	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ (203,723)	(5.0) %
FY 2023-24 Projection	$ (309,477)	(7.4) %
FY 2024-25 Expenditures	$ 3,562,746	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ (433,846)	(10.9) %
FY 2023-24 Projection	$ 339,760	10.5 %
Revenues – Expenditures	$ 295,127	

The Debt Service Fund is funded through the collection of the interest and sinking portion of the tax rate, which is adopted to be $0.043500/$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. For FY 2024-25, the city is not anticipating issuing any debt.

Street and Sidewalk Improvements Fund

FY 2024-25 Revenues	$ 2,473,617	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 116,720	5.0 %
FY 2023-24 Projection	$ (50,582)	(2.0) %
FY 2024-25 Expenditures	$ 2,905,414	
Compared to	$ Growth	% Growth
FY 2023-24 Budget	$ 300,000	11.5 %
FY 2023-24 Projection	$ 300,000	11.5 %
Revenues – Expenditures	$ (431,797)	

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 2023. Beginning in FY 2015-16, street maintenance funds were transferred to capital projects to reflect project-life budgeting. For FY 2024-25, the fund will transfer $2,345,414 for Future Street Reconstruction projects, and $550,000 for sidewalk improvements. In FY 2023-24, the fund transferred $2,345,414 for the 2024 Street Reconstruction Projects, and $250,000 for the Bancroft/Spring Branch Reconstruction.

Miscellaneous Other Operating Funds

Other special revenue funds account for 6.6% 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 2024-25 Revenues	FY 2024-25 Expenditures	Revenues - Expenditures
Fleet Replacement	$ 1,896,336	$ 3,896,611	$ (2,000,275)
Facility Replacement	310,653	187,500	123,153
Parks & Rec Special Revenue	399,767	381,326	18,441
TIRZ #2	415,836	-	415,836
PEG Fee	91,057	155,000	(63,943)
Court Special Revenue	97,406	58,462	38,944
Community Clean-Up	59,618	38,100	21,518

CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS

The table below provides a list of Adopted FY 2024-25 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 2023-24 and prior years), Adopted projects (FY 2024-25) and potential future projects (FY 2025-26 through FY 2028-29). 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 2024-25. 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	570,000
Total	**570,000**

Street System Capital Projects	Estimated Costs
Old Town Keller E. - Bates St. Park	7,590,000
Mt. Gilead Reconstruction & Roundabout	2,700,000
Future Street Reconstruction	2,345,414
Keller Sidewalk Improvements	1,100,000
Pavement Markings	700,000
Bear Creek Bridge Erosion	400,000
Sidewalk Repair	325,000
Alley Rehab Design	250,000
Total	**$15,410,414**

Parks Capital Projects	Estimated Costs
Sports Park Revitalization	4,480,616
Trail System Expansion	400,000
Park Shade Structures	100,000
Total	**$4,980,616**

Water System Capital Projects	Estimated Costs
Material Storage	450,000
Pearson Pump Repair	450,000
Water Line Replacements	400,000
2023 SWIFT	250,000
Tank Maintenance	175,000
Union Church Water Line Relocation	125,000
Total	**$1,850,000**

Wastewater System Capital Projects	Estimated Costs
Annual Wastewater Line Replacements	200,000
Total	**$200,000**

Drainage Capital Projects	Estimated Costs
Gabion Installation Trails at Bear Creek	300,000
Misty Oaks	40,000
Total	**$340,000**

FY 2024-25 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
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	3.0%	3.0%	3.0%	3.0%	3.0%
Licenses and Permits	-2.0%	-2.0%	-2.0%	-2.0%	-2.0%
Water Sales & Service	2.7%	3.2%	2.8%	3.3%	3.0%
Sewer Sales & Service	7.2%	7.6%	7.2%	8.2%	7.5%
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	-25.0%	-50.0%	0.0%	0.0%	0.0%
Transfers In	2.0%	2.0%	2.0%	2.0%	2.0%
Expenditure Assumptions					
Personnel services	3.5%	3.5%	3.5%	3.5%	3.5%
Operations & maintenance	2.0%	2.0%	2.0%	2.0%	2.0%
Services & other	3.0%	3.0%	3.0%	3.0%	3.0%
Wholesale water purchases	3.5%	5.6%	5.5%	5.5%	5.6%
Wastewater Services-TRA	18.5%	12.1%	9.3%	6.9%	6.9%
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 2024-25 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 2024-25 Five-Year Operating Fund Outlook

General Fund					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Revenues					
Property Tax	20,639,943	20,869,559	21,117,094	21,295,628	21,906,047
Sales Tax	9,569,289	9,808,521	10,053,734	10,305,078	10,562,705
Other Taxes	5,223,991	5,380,711	5,542,132	5,708,396	5,879,648
Licenses and Permits	776,267	760,741	745,527	730,616	716,004
Charges for Service	1,836,983	1,892,093	1,948,856	2,007,321	2,067,541
Fines and Fees	691,262	691,262	691,262	691,262	691,262
Development Fees	137,300	134,554	131,863	129,226	126,641
Intragovernmental	1,774,133	1,827,357	1,882,177	1,938,643	1,996,802
Intergovernmental	4,566,095	4,703,078	4,844,170	4,989,495	5,139,180
Other Revenue	1,007,916	503,958	503,958	503,958	503,958
Transfers In	-	-	-	-	-
Total Revenue	**$46,223,179**	**$46,571,834**	**$47,460,773**	**$48,299,623**	**$49,589,788**
Expenditures					
Personnel services	30,425,622	31,490,519	32,592,687	33,733,431	34,914,101
Operations & maintenance	3,258,585	3,323,757	3,390,232	3,458,036	3,527,197
Services & other	10,125,019	10,428,770	10,741,633	11,063,882	11,395,799
Transfers to other funds	700,793	700,793	700,793	700,793	700,793
Capital outlay	58,024	59,765	61,558	63,404	65,307
Future Anticipated needs	728,831	87,775	619,378	2,394,640	1,280,654
Total Expenditures	**$45,296,874**	**$46,091,378**	**$48,106,280**	**$51,414,187**	**$51,883,850**
Variance	$926,305	$480,456	$(645,506)	$(3,114,564)	$(2,294,062)

Five-Year Outlook Notes:

- FY 2025-26 includes a one-time transfer of $550,000 for sidewalk improvements and FY 2027-28 includes a one-time transfer of $500,000 for Old Town Keller side street engineering.
- FY 2028-29 includes the purchase of a third frontline ambulance for $750,000, ambulance equipment of $350,000 and the associated personnel of $1,000,000 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 2025-26 includes one-time funding for street condition evaluation of $125,000 and annual pavement marking program of $49,500.
- FY 2028-29 anticipates issuing $17 million in debt which would shift property tax from the General Fund and negatively impacts fiscal years FY 2028-29 thru FY 2029-30. The forecast assumes the debt has a full payment in the year it is issued and that the debt schedule includes standard annual payments. When future debt is issued, it will likely be mid-year which will reduce the first-year obligation and annual

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

- Without the FY 2027-28 debt issuance, the General Fund's budget would be negative by $1,130,423 of which $1,100,000 is related to the ambulance purchase and negative by $783,378 in FY 2029-30. Both years include adding $1,000,000 for 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 2024-25 Five-Year Operating Fund Outlook

Keller Development Corporation (KDC Fund)					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Revenues					
Sales Tax	4,784,645	4,904,261	5,026,867	5,152,539	5,281,352
Charges for Service	31,000	31,000	31,000	31,000	31,000
Other Revenue	124,135	62,067	62,067	62,067	62,067
Total Revenue	**$4,852,777**	**$4,973,957**	**$5,098,174**	**$5,225,505**	**$5,356,028**
Expenditures					
Operations & maintenance	128,750	132,613	136,591	140,689	144,909
Services & other	49,486	50,971	52,500	54,075	55,697
Debt Service	2,598,069	2,599,394	2,597,319	2,601,769	2,602,419
Transfers to other funds	2,720,616	600,000	750,000	700,000	750,000
Capital outlay	-	-	-	-	-
Future Anticipated needs	-	-	-	-	-
Total Expenditures	**$5,496,921**	**$3,902,977**	**$4,056,410**	**$4,016,533**	**$4,073,026**
Variance	$(557,142)	$1,094,350	$1,063,524	$1,229,073	$1,301,394

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 has reviewed the Keller Sports Park Master Plan and recommended updates to transform it into a premier destination addressing current and future sporting needs. The FY 2023-24 budget included the issuance of $28,000,000 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 $650,000 by FY 2029.
- Starting in FY 2024-25, the KDC fund will alternate annual funding to add shade structures to playgrounds and replace playground equipment. In prior years, KDC has replaced playground equipment each year, however, most equipment has been replaced so annual replacements are longer needed. FY 2024-25 will be the first year for adding a shade structure, and the location will be determined during the year.
- FY 2025-26 includes the last KDC cash-funding for the Sports Park revitalization project.

FY 2024-25 Five-Year Operating Fund Outlook

Keller Crime Control & Prevention District (KCCPD Fund)					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Revenues					
Sales Tax	2,269,589	2,326,328	2,384,487	2,444,099	2,505,201
Intergovernmental	127,720	131,552	135,498	139,563	143,750
Other Revenue	88,125	44,063	44,063	44,063	44,063
Total Revenue	**$2,485,434**	**$2,501,943**	**$2,564,047**	**$2,627,724**	**$2,693,014**
Expenditures					
Personnel services	133,924	138,611	143,463	148,484	153,681
Operations & maintenance	360,690	371,521	382,678	394,169	406,006
Services & other	50,294.00	51,940.48	53,641.16	55,397.86	57,212.41
Debt Service	523,750	528,125	-	-	-
Capital outlay	1,328,843	1,340,493	1,352,477	1,149,806	1,162,488
Future Anticipated needs	-	-	-	-	-
Total Expenditures	**$2,397,501**	**$2,430,691**	**$1,932,259**	**$1,747,856**	**$1,779,387**
Variance	$87,933	$71,252	$631,789	$879,868	$913,627

Five Year Outlook Notes:

- The KCCPD funds capital purchases for the Police Department such as vehicle replacements, technology, and building improvements.
- FY 2025-26 thru FY 2029-30 includes funding of $915,000 for annual vehicle replacements.
- FY 2025-26 thru FY 2029-30 include one-time expenditures for various facility repairs, improvements, and replacements such as painting, flooring, and security systems.

FY 2024-25 Five-Year Operating Fund Outlook

The Keller Pointe Fund					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Revenues					
Charges for Service	3,475,264	3,579,522	3,686,908	3,797,515	3,911,440
Other Revenue	50,615	25,307	25,307	25,307	25,307
Total Revenue	**$3,525,878**	**$3,604,829**	**$3,712,215**	**$3,822,822**	**$3,936,747**
Expenditures					
Personnel services	1,749,833	1,811,077	1,874,465	1,940,071	2,007,974
Operations & maintenance	364,001	371,281	378,707	386,281	394,007
Services & other	1,244,242	1,281,569	1,320,016	1,359,617	1,400,405
Capital outlay	-	-	-	-	-
Future Anticipated needs	205,175	233,400	125,100	140,900	82,000
Total Expenditures	**$3,563,251**	**$3,697,328**	**$3,698,288**	**$3,826,869**	**$3,884,386**
Variance	$(37,373)	$(92,499)	$13,927	$(4,047)	$52,362

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 2025-26 through FY 2029-30 include various one-time building improvements and equipment replacements that averages $149,965 per year.
- In addition to the annual improvements mentioned above, FY 2026-27 includes one-time costs of $100,000 for indoor pool filter replacement. The replacements will be reviewed to ensure the Pointe maintains fund balance requirements.

FY 2024-25 Five-Year Operating Fund Outlook

Debt Service Fund					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Revenues					
Property Tax	3,572,380	3,584,711	3,581,425	3,898,704	3,790,778
Other Revenue	169,433	84,716	84,716	84,716	84,716
Total Revenue	**$3,741,812**	**$3,669,428**	**$3,666,141**	**$3,983,420**	**$3,875,494**
Expenditures					
Services & other	-	-	-	-	-
Debt Service	3,563,600	3,567,300	3,067,000	3,068,425	2,192,475
Future Anticipated needs	-	-	-	1,610,259	1,610,259
Total Expenditures	**$3,563,600**	**$3,567,300**	**$3,067,000**	**$3,828,684**	**$3,802,734**
Variance	**$178,212**	**$102,128**	**$99,141**	**$154,736**	**$72,760**

Five-Year Outlook Notes:

- Based upon the current debt obligations, the FY 2024-25 debt payment is $3,559,996, which will continue to drop annually to $601,800 in FY 2034-35 — a decrease of $2,573,975.
- The total property tax rate is assumed to remain at the same $0.291120/100 adopted in FY 2024-25 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 2024-25 Five-Year Operating Fund Outlook

Street and Sidewalk Improvements Fund					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Revenues					
Sales Tax	2,392,322	2,452,130	2,513,434	2,576,269	2,640,676
Other Revenue	96,152	48,076	48,076	48,076	48,076
Total Revenue	**$2,488,475**	**$2,500,206**	**$2,561,510**	**$2,624,346**	**$2,688,752**
Expenditures					
Operations & maintenance	10,200	10,404	10,612	10,824	11,041
Transfer to Other Funds	2,345,414	2,345,414	2,345,414	2,345,414	2,345,414
Future Anticipated needs	550,000	-	-	-	-
Total Expenditures	**$2,905,614**	**$2,355,818**	**$2,356,026**	**$2,356,238**	**$2,356,455**
Variance	**$(417,139)**	**$144,388**	**$205,484**	**$268,107**	**$332,297**

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 transfer for sidewalks improvements of $550,000 in FY 2024-25 and a one-time transfer of $550,000 in FY 2025-26 for a total cost of $1,100,000.

FY 2024-25 Five-Year Operating Fund Outlook

Water & Wastewater Fund

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Revenues					
Water Sales	20,701,396	21,368,877	21,956,808	22,676,146	23,355,271
Sewer Sales	10,009,857	10,774,507	11,546,209	12,487,631	13,427,788
Charges for Service	426,559	439,356	452,536	466,113	480,096
Intragovernmental	116,998	120,508	124,123	127,847	131,682
Intergovernmental	50,489	52,003	53,563	55,170	56,825
Other Revenue	422,969	211,485	211,485	211,485	211,485
Total Revenue	**$31,728,268**	**$32,966,736**	**$34,344,725**	**$36,024,391**	**$37,663,146**
Expenditures					
Personnel services	3,797,698	3,930,617	4,048,535	4,169,992	4,295,091
Operations & maintenance	1,263,227	1,288,492	1,314,262	1,340,547	1,367,358
Services & other	6,488,685	6,553,572	6,619,108	6,685,299	6,752,152
Wholesale Water	10,230,758	10,798,760	11,397,986	12,030,137	12,699,915
TRA Payment	5,996,060	6,718,601	7,342,606	7,848,914	8,390,135
Debt service	2,490,002	2,944,626	2,943,767	3,979,781	3,979,781
Transfers to other funds	617,866	636,263	655,209	674,719	646,014
Capital outlay	-	-	-	-	-
Total Expenditures	**$30,884,295**	**$32,870,931**	**$34,321,472**	**$36,729,388**	**$38,130,446**
Variance	**$843,973**	**$95,804**	**$23,253**	**$(704,997)**	**$(467,300)**

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 2024-25 budget used the rate consultant's model provided to determine the FY 2024-25 rates and the five-year growth reflects the results of the rate model.
- FY 2026-27 includes the issuance of $9,000,000 for water and wastewater projects and has an estimated annual debt payment of $762,305.
- FY 2028-29 includes the issuance of $11,500,000 for water and wastewater projects and has an estimated annual debt payment of $1,003,032.
- Transfers to other funds relates to capital maintenance programs such as line repairs/replacements, tank maintenance, utility relocations, etc. and are included in the five-year CIP.
- FY 2028-29 and FY 2029-30 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 2024-25 Five-Year Operating Fund Outlook

Drainage Utility Fund					
	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Revenues					
Drainage Utility Fees	1,530,815	1,530,815	1,530,815	1,530,815	1,530,815
Other Revenue	77,499	38,750	38,750	38,750	38,750
Total Revenue	**$1,608,314**	**$1,569,565**	**$1,569,565**	**$1,569,565**	**$1,569,565**
Expenditures					
Personnel Services	735,213	760,946	787,579	815,144	843,674
Operations & Maintenance	147,492	150,442	153,451	156,520	159,650
Services & Other	531,074	547,006	563,417	580,319	597,729
Future Anticipated needs	300,000	350,000	-	-	-
Total Expenditures	**$1,713,779**	**$1,808,394**	**$1,504,446**	**$1,551,983**	**$1,601,053**
Variance	**$(105,465)**	**$(238,829)**	**$65,118**	**$17,582**	**$(31,488)**

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.
- The FY 2025-26 budget includes a one-time transfer of $300,000 to the Drainage CIP for the Misty Oaks Drainage project.
- The FY 2026-27 budget includes a one-time transfer of $350,000 to the Drainage CIP for the Pearson & Stansbury Drainage project.
- While FY 2029-30 reflects 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 2023-24 to FY 2024-25, changes from the Proposed Budget to the Adopted Budget, an explanation of Fund Balance changes of 10% or greater by fund, and a non-financial summary of changes made for the FY 2024-25 Adopted Budget compared to prior years. The Statistical Analysis provides a comparison of the FY 2024-25 Adopted Budget to the FY 2023-24 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 2023-24 Adopted Budget and the FY 2024-25 Adopted Budget. The FY 2024-25 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 2024-25 Cost**	**Ongoing Cost**
IT Fund			
GIS Intern	Information Technology	$8,346	$8,346
RECLASSIFICATIONS			
Position/Function	**Department-Division**	**FY 2024-25 Cost**	**On-Going Cost**
N/A			
ELIMINATED POSITIONS			
Position/Function	**Department-Division**	**FTE**	**Savings**
N/A			

BUDGET ACTION SUMMARY

Changes from the FY 2024-25 Proposed Budget to the FY 2024-25 Adopted Budget:

The FY 2024-25 Proposed Budget included a total operating revenue of $107,291,466 and an operating expenditure of $112,801,478. The FY 2024-25 Adopted Budget includes operating revenue of $107,152,938 and operating expenditure of $114,795,525 – an increase of $1,994,047. The outline below are the changes between the Proposed Budget and the Adopted Budget:

General Fund

- Increased expenditures in Fire Operations by $8,541 related to a PO rollover for fire equipment and hoses.
- Increased expenditures in Public Works by $189,500 related to a PO rollover for traffic detection equipment.
- Increased expenditures in Economic Development by $30,000 related to façade grants.

Information Technology Fund

- Increased expenditures in Information Technology by $24,000 related to asset management RFP.

Fleet Replacement Fund

- Increased expenditures in Fire Operations by $1,058,791 related to a PO rollover of a Fire Pumper.

Keller Point Capital Replacement Fund

- Increased expenditures by $79,873 related to a PO rollover regarding a sanitation system.

Water-Wastewater Utility Fund

- Increased expenditures by $152,475 related to a PO rollover regarding LCRR compliance.
- Increased expenditures by $9,408 related to a PO rollover regarding a water & drought contingency plan.
- Increased expenditures by $450,000 for the Pearson Pump replacement project.

Water-Wastewater Capital Fund

- Increased expenditures by $450,000 for the Pearson Pump replacement project.

Changes in Projected Fund Balance of 10% or more from FY 2022-23 to FY2023-24

Water and Wastewater Fund

- Increase in Fund Balance by 11.8%
    - FY 2023-24 reflects an increase in interest income and lower TRA costs due to reduced usage.

Keller Development Corporation Fund

- Decrease in Fund Balance by 34.7%
    - FY 2023-24 reflects a one-time transfer for $1.62M for the Sports Park Revitalization project.

The Keller Pointe Fund

- Decrease in Fund Balance by 13.5%
    - FY 2023-24 reflects the use of Fund Balance to cover higher than anticipated banking services charges and recreation program expenses.

Keller Crime Control and Prevention District

- Decrease Fund Balance by 54.6%
    - FY 2023-24 reflects CIP transfer out expenditures related to the Police Department Renovation project of $4.5M.

Debt Service Fund

- Increase Fund Balance by 25.1%
    - FY 2023-24 anticipated a full year of debt service for the Elm St. project, however, only a half year payment was required.

Information Technology

- Decrease Fund Balance by 13.2%
    - FY 2023-24 included the use of Fund Balance of $275,000 for one-time Enterprise Permitting & Licensing software implementation for the community development department and $120,000 for server repairs.

Municipal Court Special Revenue Fund

- Increase in Fund Balance by 18.7%
    - FY 2023-24 reflects an increase in revenue from technology fines, building security fines, and truancy fines.

Tax Increment Reinvestment Zone

- Increase Fund Balance by 530.1%
    - This was a new fund and additional funds were added to the Fund Balance for future capital projects.

Self-Insurance Fund

- Increase in Fund Balance by 12.5%
    - Vacancy savings created less demand on insurance fund and a one-time transfer of $750,000 at year-end to offset future cost increases.

Fleet Replacement Fund

- Increase in Fund Balance by 17.9%
    - FY 2023-24 reflects a decrease in expenditures due to delivery delays of a replacement Fire Pumper.

Facility Replacement Fund

- Increase in Fund Balance by 10.3%
    - FY 2023-24 reflects an increase in Fund Balance due to insurance reimbursement for roof repairs at Town Hall and Keller Pointe.

Changes in Projected Fund Balance of 10% or more from FY 2023-24 to FY 2024-25:

General Fund

- Decrease of Fund Balance by 13.5%
    - FY 2024-25 includes one-time expenditures for Sports Park Road Reconstruction, Mt. Gilead Reconstruction, and Pavement Markings.

BUDGET ACTION SUMMARY

Water and Wastewater Fund

- Decrease of Fund Balance by 10.4%
    - FY 2024-25 includes the use of Fund Balance of $450,000 for the Pearson Pump Repair project and $450,000 for the Material Storage project.

Drainage Utility Fund

- Decrease of Fund Balance by 10.7%
    - FY 2024-25 includes the use of Fund Balance of $300,000 for the Gabion Installation Trails at Bear Creek project.

Keller Development Corporation Fund

- Decrease of Fund Balance by 15.4%
    - FY 2024-25 includes the use of Fund Balance of $1.62M for the Sports Park Revitalization project.

Street Improvement Fund

- Decrease Fund Balance by 22.8%
    - FY 2024-25 includes the use of Fund Balance of $550,000 for the Keller Sidewalk Improvement project.

Municipal Court Special Revenue Fund

- Increase Fund Balance by 12.4%
    - Fund continues to increase technology funds for future technology replacements.

Public Education and Government Cable Franchise Fee Fund

- Decrease of Fund Balance by 11.3%
    - FY 2024-25 reflects an anticipated increase in expenditures related to increases in city-wide website subscription services and consulting services.

Tax Increment Reinvestment Zone

- Increase Fund Balance by 118.7%
    - Additional funding is being added for future capital projects.

Fleet Replacement Fund

- Decrease Fund Balance by 49%
    - FY 2024-25 includes the use of Fund Balance of $375,000 for a Sewer Camera Van, $340,000 for a Street Sweeper, and $1.05M for a Fire Pumper.

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.



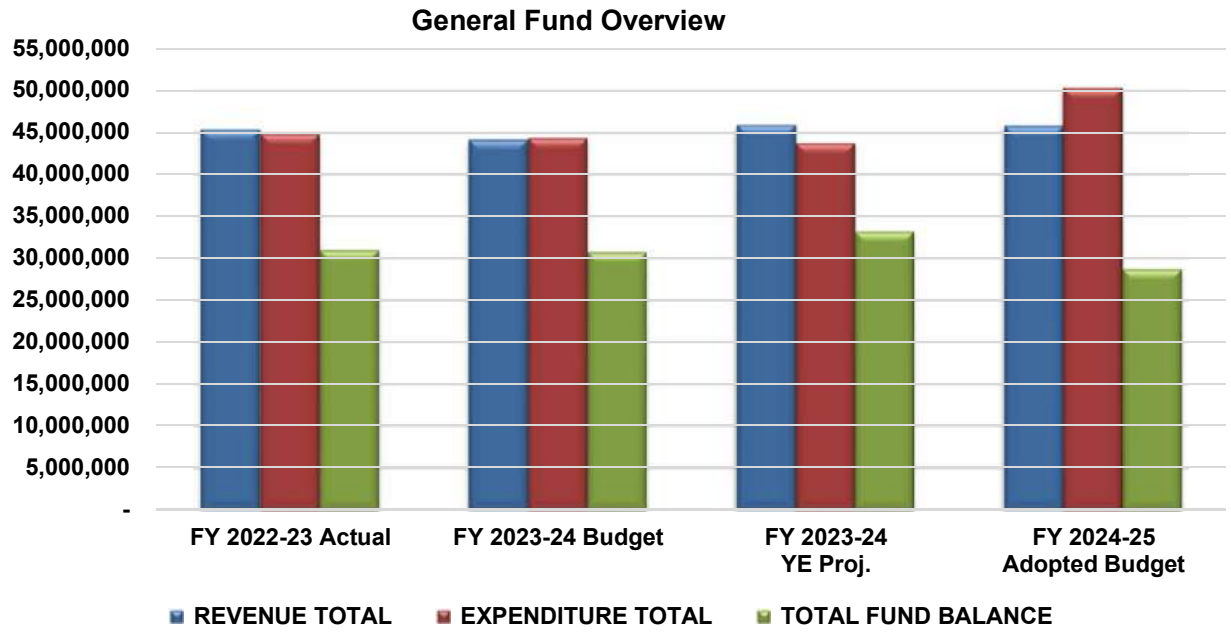
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GENERAL FUND OVERVIEW

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUE TOTAL	**$ 45,328,756**	**$ 44,131,048**	**$ 45,924,157**	**$ 45,805,604**	**$ 1,674,556**
OPERATING EXPENDITURES	44,848,301	41,683,754	41,033,347	43,399,860	1,716,106
ONE-TIME EXPENDITURES	-	2,666,971	2,666,971	6,894,874	4,227,903
EXPENDITURE TOTAL	**$ 44,848,301**	**$ 44,350,725**	**$ 43,700,318**	**$ 50,294,734**	**$ 5,944,009**
VARIANCE	**$ 480,455**	**$ (219,677)**	**$ 2,223,839**	**$ (4,489,130)**	
RESERVE FUND BALANCE	15,696,905	16,673,502	16,413,339	17,359,944	686,442
UNASSIGNED FUND BALANCE	15,257,763	14,061,489	16,765,168	11,329,433	(2,732,057)
TOTAL FUND BALANCE	**$ 30,954,668**	**$ 30,734,991**	**$ 33,178,507**	**$ 28,689,377**	**$ (2,045,614)**

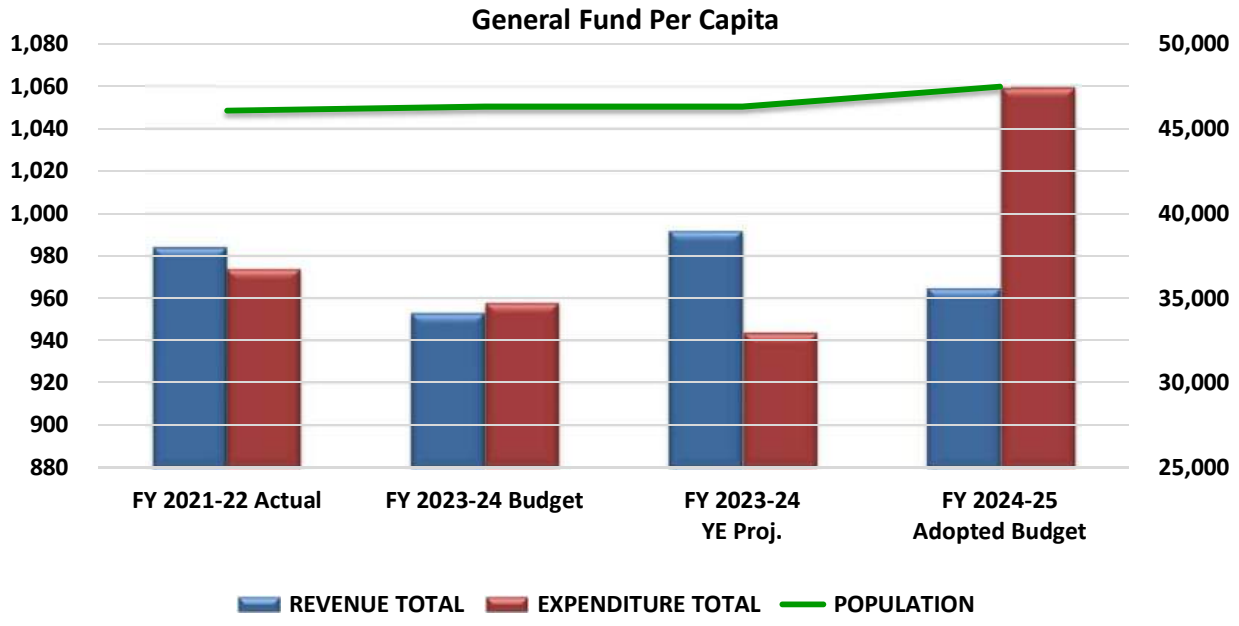
RESERVE AND UNASSIGNED ANALYSIS

% OF OPERATING EXPENDITURES	*69.0%*	*73.7%*	*80.9%*	*66.1%*
TARGET % LEVEL	*35.0%*	*40.0%*	*40.0%*	*40.0%*



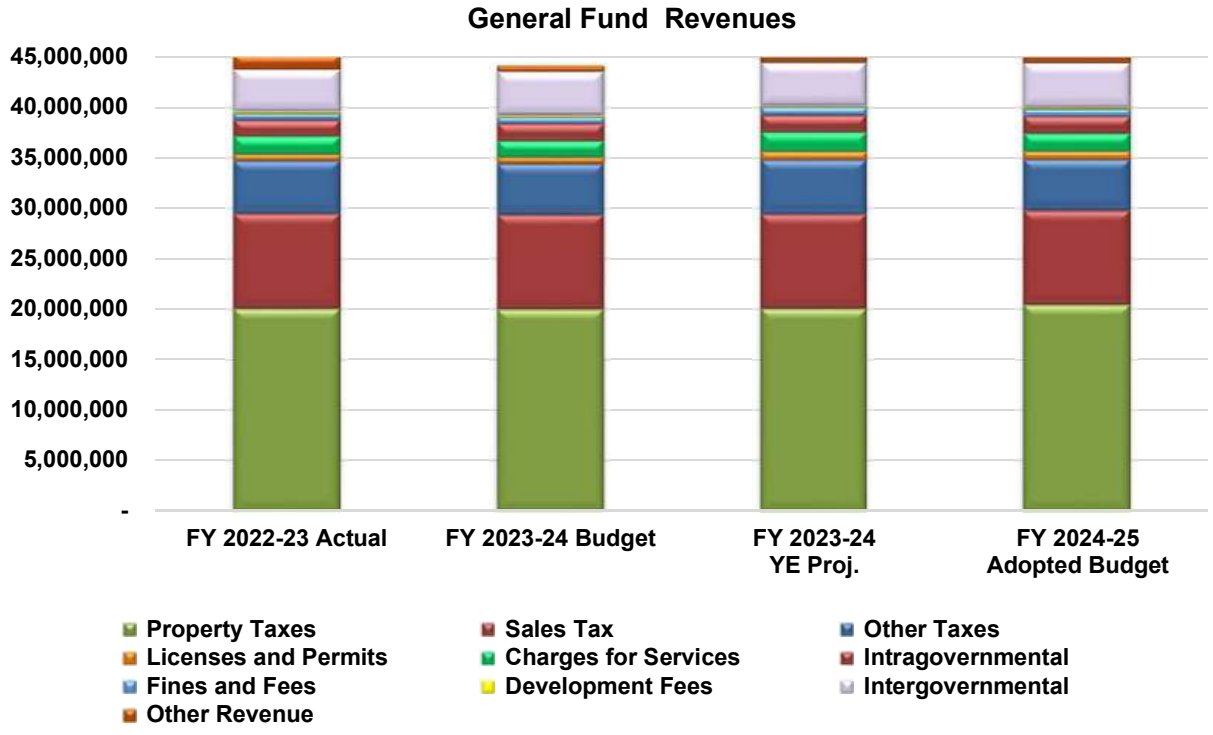
GENERAL FUND REVENUES AND EXPENDITURES PER CAPITA

	FY 2021-22 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
POPULATION	46,060	46,308	46,308	47,476	1,168
REVENUE TOTAL	984	953	992	965	12
EXPENDITURE TOTAL	974	958	944	1,059	102



SUMMARY OF GENERAL FUND REVENUES

Revenues	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Taxes					
Property Taxes	$ 20,062,315	$ 20,034,941	$ 20,083,239	$ 20,445,711	$ 410,770
Sales Tax	9,435,668	9,381,656	9,381,656	9,381,656	–
Other Taxes	5,277,024	5,047,996	5,395,690	5,071,836	23,840
Total Taxes	**$ 34,775,007**	**$ 34,464,593**	**$ 34,860,585**	**$ 34,899,203**	**$ 434,610**
Licenses and Permits	$ 636,439	$ 651,103	$ 808,219	$ 792,109	$ 141,006
Charges for Services	1,773,728	1,627,685	1,924,732	1,769,012	141,327
Fines and Fees	633,827	662,550	809,200	705,729	43,179
Development Fees	223,898	187,462	133,531	140,102	(47,360)
Intragovernmental	1,604,329	1,688,686	1,688,686	1,722,459	33,773
Intergovernmental	4,152,093	4,329,925	4,264,656	4,433,102	103,177
Other Revenue	1,529,435	519,044	1,434,548	1,343,888	824,844
Total Other Revenues	**$ 10,553,749**	**$ 9,666,455**	**$ 11,063,572**	**$ 10,906,401**	**$ 1,239,946**
TOTAL REVENUES	**$ 45,328,756**	**$ 44,131,048**	**$ 45,924,157**	**$ 45,805,604**	**$ 1,674,556**



DETAIL OF GENERAL FUND REVENUES

Property Taxes	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Current Taxes	$ 19,992,160	$ 19,929,589	$ 19,929,589	$ 20,367,977	$ 438,388
Delinquent Taxes	455	51,354	51,354	23,779	(27,575)
Penalty & Interest-Taxes	69,700	53,998	102,296	53,955	(43)
Total Property Taxes	**$ 20,062,315**	**$ 20,034,941**	**$ 20,083,239**	**$ 20,445,711**	**$ 410,770**
Other Local Taxes					
City Sales Taxes	$ 9,435,668	$ 9,381,656	$ 9,381,656	$ 9,381,656	$ –
Franchise Fees-Txu / Oncor	560,562	530,239	525,886	541,662	11,423
Franchise Fees-Tri County	1,283,211	928,910	1,351,443	1,008,578	79,668
Franchise Fees-Verizon	181,138	183,891	157,416	157,416	(26,475)
Franchise Fees-Atmos Gas	873,665	873,665	809,177	825,426	(48,239)
Franchise Fees-Tv Cable	188,339	182,065	163,280	167,663	(14,402)
Franchise Fees-Sbc/At&T	7,719	–	6,920	–	–
Franchise Fees-Solid Waste	430,279	354,067	392,892	382,316	28,249
Franchise/In-Lieu Of Taxes-W&S	1,380,075	1,643,681	1,643,681	1,647,281	3,600
Franchise/In-Lieu Of Taxes-Drg	125,791	125,123	125,123	115,442	(9,681)
Franchise Fee-One Source Comm	19,332	18,211	9,612	15,379	(2,832)
Franchise Fees-Other Misc	9,817	13,372	11,716	12,129	(1,243)
Mixed Beverage Taxes	217,097	194,772	198,544	198,544	3,772
Total Other Local Taxes	**$ 14,712,692**	**$ 14,429,652**	**$ 14,777,346**	**$ 14,453,492**	**$ 23,840**
Licenses and Permits					
Plumbing Permits	$ 49,095	$ 50,977	$ 93,533	$ 93,533	$ 42,556
Mechanical Permits	23,485	30,597	50,632	34,055	3,458
Building & C.O. Permits	529,644	531,207	609,123	609,123	77,916
Fence, Sign & Misc Permits	17,600	18,721	18,205	18,672	(49)
Electrical Permits	16,615	19,601	36,726	36,726	17,125
Total Licenses and Permits	**$ 636,439**	**$ 651,103**	**$ 808,219**	**$ 792,109**	**$ 141,006**
Charges for Services					
Ambulance Service Fees Revenue	$ 1,212,902	$ 1,085,559	$ 1,330,627	$ 1,175,682	$ 90,123
Lease Revenue-Soccer Facility	24,430	22,583	24,950	24,950	2,367
Park Rental Fees-Sports Park	9,297	36,684	36,684	34,466	(2,218)
Rental-Ksp Non Resident Fee	157,110	153,038	155,190	155,190	2,152
Facility Rental Fees	4,330	3,862	5,083	5,375	1,513
Communication Tower Rental	213,854	213,534	219,231	219,231	5,697
Public Arts Sales Commissions	–	–	–	–	–
Right-Of-Way Easements	450	–	–	–	–
Membership Fees	24,992	–	50,000	50,000	50,000
Other Services	5,712	3,360	6,271	6,271	2,911
Ktc Property Owners Assn Fees	110,364	94,773	89,751	89,751	(5,022)
Write Off Recovery	10,287	14,292	6,945	8,096	(6,196)
Total Charges for Services	**$ 1,773,728**	**$ 1,627,685**	**$ 1,924,732**	**$ 1,769,012**	**$ 141,327**

DETAIL OF GENERAL FUND REVENUES (CONTINUED)

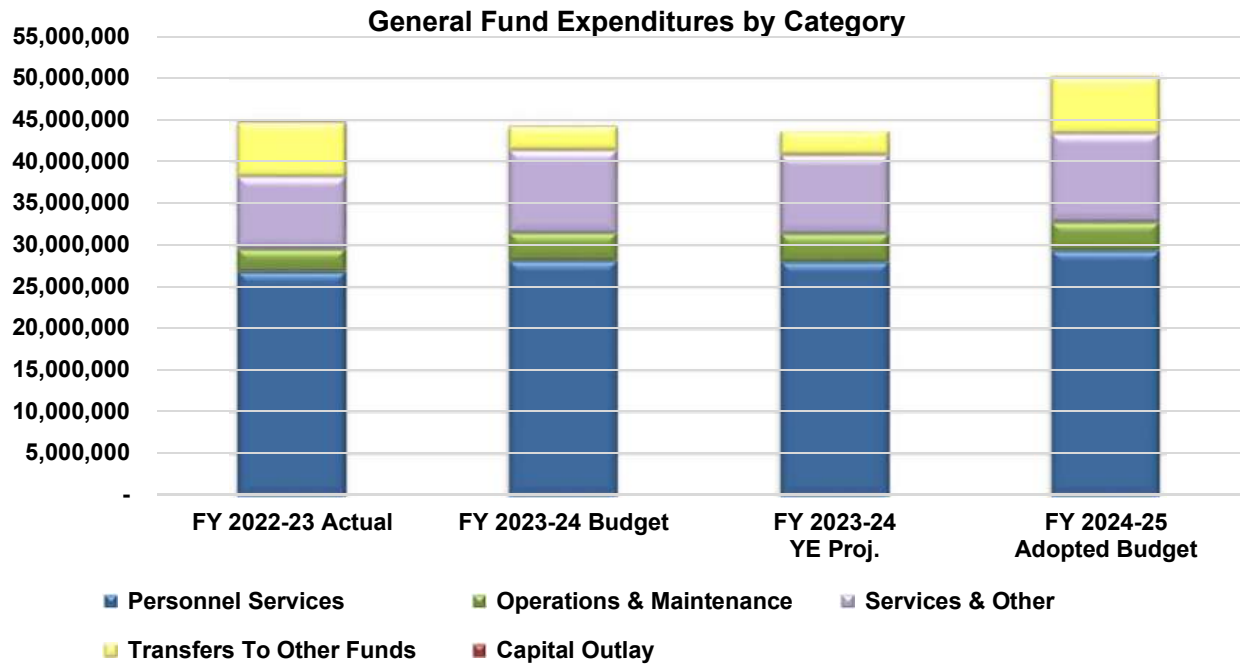
Fines and Fees	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Alarms/Permits/Misc Fees-Pd	$ 3,070	$ 2,504	$ 3,963	$ 4,368	$ 1,864
Permits & Inspection Fees-Fire	74,698	50,901	58,402	57,618	6,717
Finger Printing Fees	885	1,052	1,081	1,081	29
Alarm Permits-Police	55,682	60,253	63,036	63,045	2,792
Solicitor Permits	10,085	8,932	9,519	9,519	587
Special Event Fees/Permits	–	–	–	–	–
Library Fines Revenue	34	–	109	–	–
Library Lost Books Revenue	1,909	2,087	1,740	1,944	(143)
Library Service Fees	6,000	5,690	5,276	5,276	(414)
Library Non-Resident Fees	15,963	16,866	14,467	14,467	(2,399)
Court Fines & Forfeitures	465,501	514,265	651,607	548,411	34,146
Animal Control Fees	–	–	–	–	–
Total Fines and Fees	**$ 633,827**	**$ 662,550**	**$ 809,200**	**$ 705,729**	**$ 43,179**
Development Fees					
Paving/Drainage Inspection Fees	$ 83,675	$ 69,368	$ 36	$ 106	$ (69,262)
Construction Plan Review Fees	100,810	86,603	79,052	85,529	(1,074)
Zoning & Subdivision Fees	32,695	26,853	49,303	49,303	22,450
Street Lighting Developer Fees	6,718	4,638	5,140	5,164	526
Total Development Fees	**$ 223,898**	**$ 187,462**	**$ 133,531**	**$ 140,102**	**$ (47,360)**
Intragovernmental Revenue					
Administrative Svcs-W&S Fund	$ 1,557,180	$ 1,638,770	$ 1,638,770	$ 1,674,281	$ 35,511
Administrative Svcs-Kdc	47,149	49,916	49,916	48,178	(1,738)
Total Intragovernmental Revenue	**$ 1,604,329**	**$ 1,688,686**	**$ 1,688,686**	**$ 1,722,459**	**$ 33,773**
Intergovernmental Revenue					
I/G Rev-Southlake	$ 1,394,828	$ 1,370,988	$ 1,327,152	$ 1,414,314	$ 43,326
I/G Rev-Roanoke	196,074	238,624	240,714	248,877	10,253
I/G Rev-Town Of Westlake	1,177,069	1,208,277	1,197,864	1,256,846	48,569
I/G Rev-Colleyville	947,001	1,114,539	1,087,350	1,160,521	45,982
I/G Rev-Kisd	371,926	397,497	397,497	352,544	(44,953)
I/G Rev-Local-Misc	24,859	–	–	–	–
I/G Rev-Grapevine	746	–	2,219	–	–
Grant-Fed	39,590	–	11,860	–	–
Total Intergovernmental Revenue	**$ 4,152,093**	**$ 4,329,925**	**$ 4,264,656**	**$ 4,433,102**	**$ 103,177**

DETAIL OF GENERAL FUND REVENUES (CONTINUED)

Other Revenue	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Wellness Proceeds	$ –	$ –	$ –	$ –	$ –
Miscellaneous Revenue	35,331	57,061	161,400	71,124	14,063
Miscellaneous Rebates	37,248	37,248	28,554	28,554	(8,694)
Auction Proceeds	–	–	–	–	–
Gain/Loss On Disp Of Assets	–	–	–	–	–
Cash Over/Short	4,077	–	–	–	–
Interest Revenue-Investments	1,435,397	422,154	1,241,629	1,241,629	819,475
Reimb-Insurance Proceeds	–	–	–	–	–
Ticket Sales	2,880	2,581	2,965	2,581	–
Use Of Fund Balance	14,313	–	–	–	–
Total Other Revenue	**$ 1,529,435**	**$ 519,044**	**$ 1,434,548**	**$ 1,343,888**	**$ 824,844**

SUMMARY OF GENERAL FUND EXPENDITURES

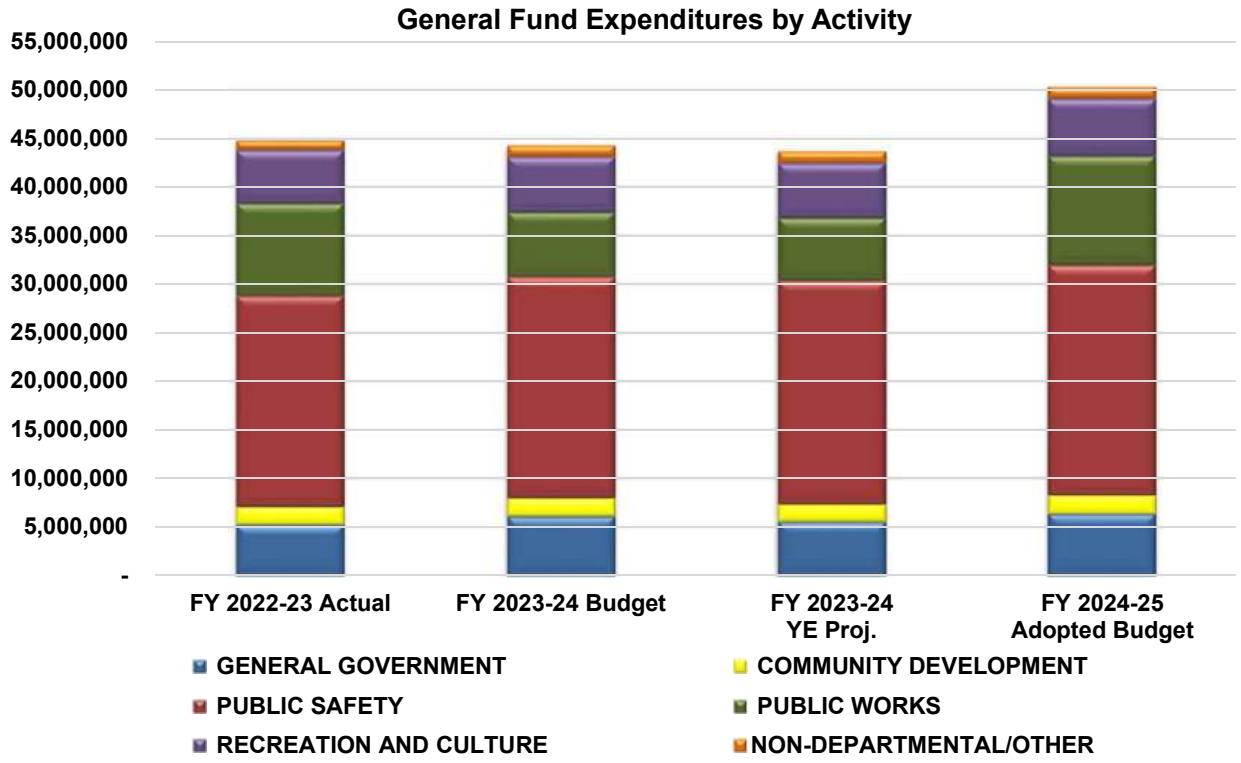
EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel Services	$ 26,888,661	$ 28,171,394	$ 28,062,698	$ 29,396,736	$ 1,225,342
Operations & Maintenance	2,671,908	3,335,661	3,329,017	3,384,191	48,530
Services & Other	8,685,236	9,922,403	9,442,936	10,650,116	727,713
Transfers To Other Funds	6,515,667	2,865,667	2,865,667	6,805,667	3,940,000
Capital Outlay	86,829	55,600	–	58,024	2,424
TOTAL	**$ 44,848,301**	**$ 44,350,725**	**$ 43,700,318**	**$ 50,294,734**	**$ 5,944,009**



SUMMARY OF GENERAL FUND EXPENDITURES

EXPENDITURES BY ACTIVITY/DEPARTMENT:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
GENERAL GOVERNMENT					
Administration	$ 1,608,063	$ 1,712,371	$ 1,608,684	$ 1,849,008	$ 136,637
Town Hall Operations	547,083	608,803	596,060	621,402	12,599
Mayor & City Council	45,751	58,090	32,740	58,526	436
Finance & Accounting	1,277,505	1,301,886	1,321,730	1,378,312	76,426
Municipal Court	507,299	586,763	586,763	542,448	(44,315)
Human Resources	822,745	845,784	852,213	890,037	44,253
Economic Development	432,060	985,248	544,056	998,363	13,115
GENERAL GOVERNMENT	**$ 5,240,506**	**$ 6,098,945**	**$ 5,542,246**	**$ 6,338,096**	**$ 239,151**
COMMUNITY DEVELOPMENT					
Planning & Zoning	$ 871,212	$ 706,477	$ 675,249	$ 692,317	$ (14,160)
Building & Construction Services	654,621	769,701	695,714	782,754	13,053
Code Enforcement	320,282	405,803	398,704	414,547	8,744
COMMUNITY DEVELOPMENT	**$ 1,846,115**	**$ 1,881,981**	**$ 1,769,667**	**$ 1,889,618**	**$ 7,637**
PUBLIC SAFETY					
Police	$ 11,380,756	$ 12,049,199	$ 12,376,593	$ 12,795,650	$ 746,451
Fire	10,373,852	10,721,577	10,675,113	10,963,722	242,145
PUBLIC SAFETY	**$ 21,754,608**	**$ 22,770,776**	**$ 23,051,706**	**$ 23,759,372**	**$ 988,596**
PUBLIC WORKS					
Administration	$ 551,819	$ 552,767	$ 556,713	$ 579,829	$ 27,062
Engineering & Inspections	933,534	927,747	852,722	949,090	21,343
Street Maintenance	7,570,904	4,713,854	4,566,103	9,195,902	4,482,048
Street Lighting	438,841	487,660	487,660	487,660	–
PUBLIC WORKS	**$ 9,495,098**	**$ 6,682,028**	**$ 6,463,198**	**$ 11,212,481**	**$ 4,530,453**
RECREATION AND CULTURE					
Library	$ 1,880,882	$ 1,877,562	$ 1,878,620	$ 1,947,207	$ 69,645
Parks & Recreation	3,607,830	3,841,909	3,801,307	3,954,891	112,982
RECREATION AND CULTURE	**$ 5,488,712**	**$ 5,719,471**	**$ 5,679,927**	**$ 5,902,098**	**$ 182,627**
NON-DEPARTMENTAL/OTHER	**$ 1,023,262**	**$ 1,197,524**	**$ 1,197,524**	**$ 1,193,069**	**$ (4,455)**
TOTAL	**$ 44,848,301**	**$ 44,350,725**	**$ 43,704,268**	**$ 50,294,734**	**$ 5,944,009**

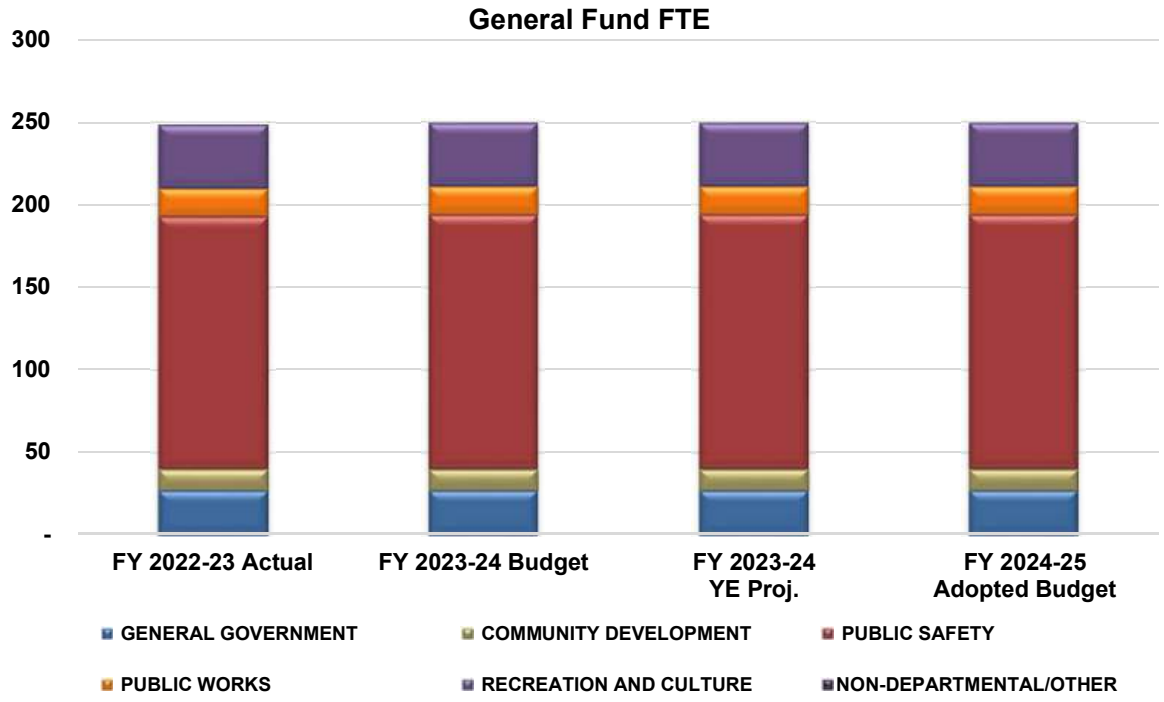
SUMMARY OF GENERAL FUND EXPENDITURES



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

PERSONNEL BY ACTIVITY/DEPARTMENT:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
GENERAL GOVERNMENT					
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	9.00	9.00	9.00	9.00	-
Municipal Court	-	-	-	-	-
Human Resources	5.48	5.48	5.48	5.48	-
Economic Development	2.48	2.48	2.48	2.48	-
GENERAL GOVERNMENT	**26.96**	**26.96**	**26.96**	**26.96**	**-**
COMMUNITY DEVELOPMENT					
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	-
COMMUNITY DEVELOPMENT	**13.00**	**13.00**	**13.00**	**13.00**	**-**
PUBLIC SAFETY					
Police	96.00	97.00	97.00	97.00	-
Fire	57.00	57.00	57.00	57.00	-
PUBLIC SAFETY	**153.00**	**154.00**	**154.00**	**154.00**	**-**
PUBLIC WORKS					
Administration	3.00	3.00	3.00	3.00	-
Engineering & Inspections	5.00	5.00	5.00	5.00	-
Street Maintenance	9.00	9.00	9.00	9.00	-
Street Lighting	-	-	-	-	-
PUBLIC WORKS	**17.00**	**17.00**	**17.00**	**17.00**	**-**
RECREATION AND CULTURE					
Library	15.52	15.52	15.52	15.52	-
Parks & Recreation	22.96	22.96	22.96	22.96	-
RECREATION AND CULTURE	**38.48**	**38.48**	**38.48**	**38.48**	**-**
NON-DEPARTMENTAL/OTHER	**-**	**-**	**-**	**-**	**-**
TOTAL	**248.44**	**249.44**	**249.44**	**249.44**	**-**

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



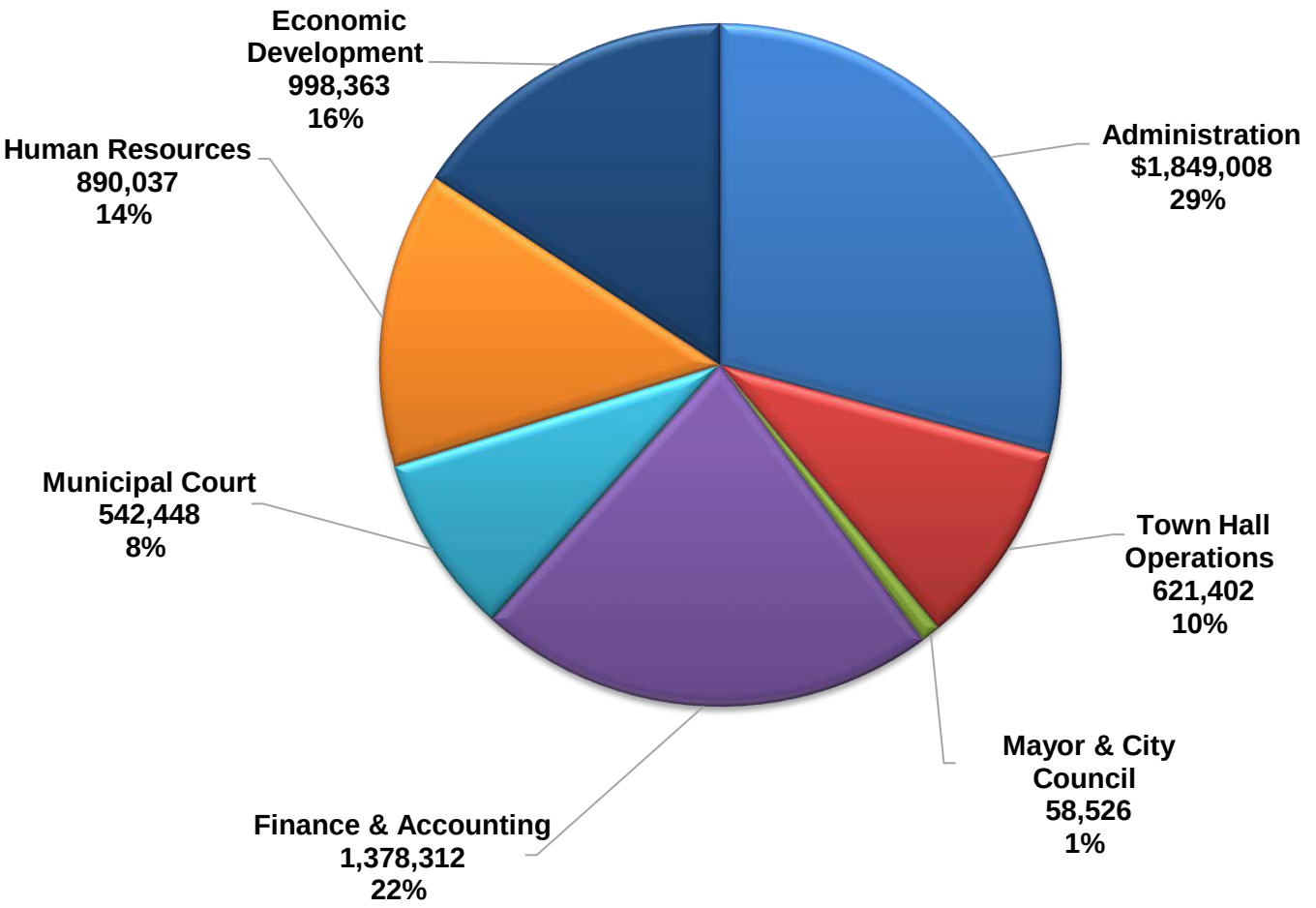
SUMMARY OF GENERAL FUND ENHANCEMENTS

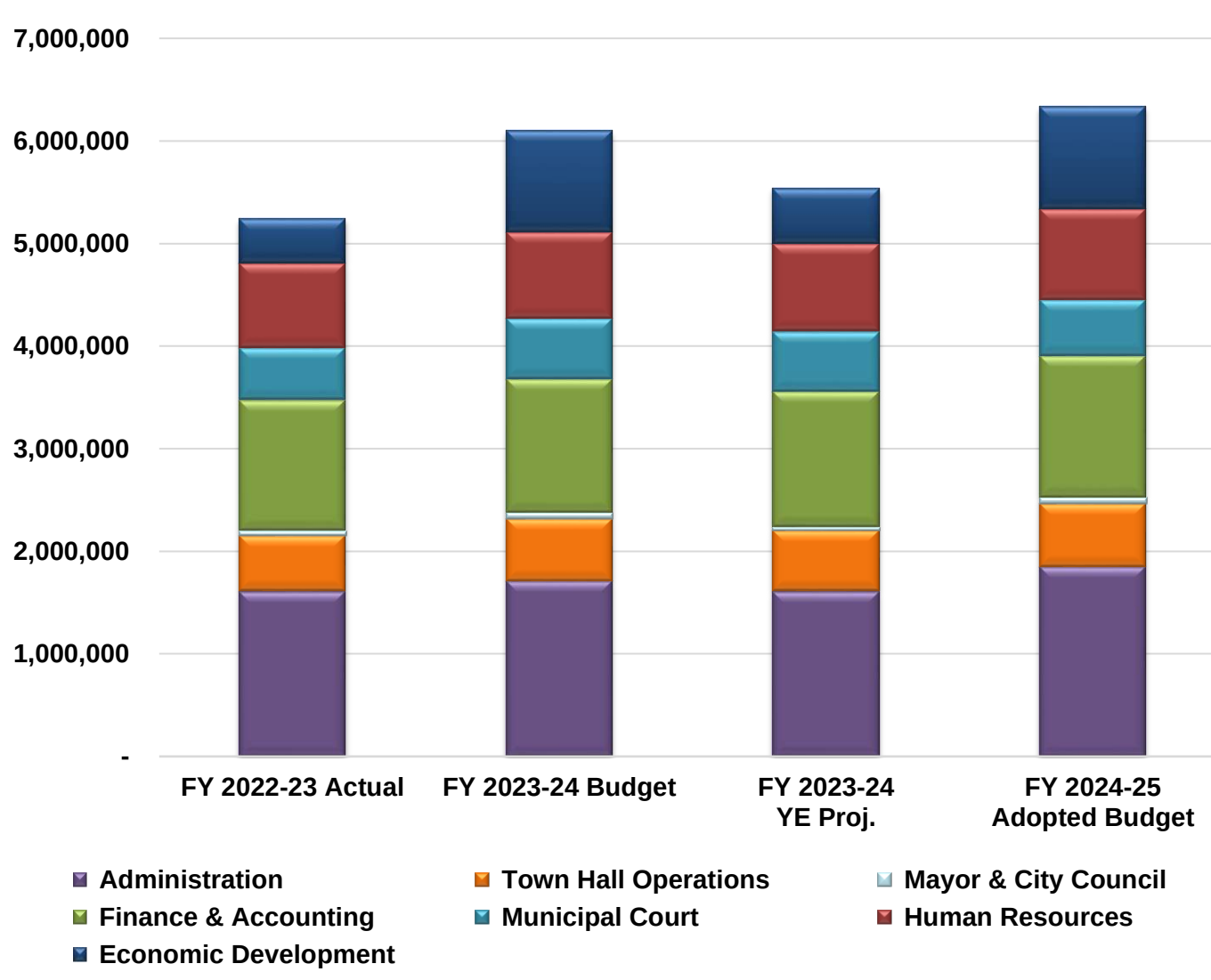
ENHANCEMENTS		FY 2024-25 Adopted Budget
PW Work Order Software	$	450,000
Replacement Street Sweeper Additional Funding		75,000
Code of Ordinances Review		10,000
CAD to CAD Interface		6,370
		-
TOTAL	**$**	**541,370**

SUMMARY OF GENERAL FUND ONE-TIME EXPENDITURES

ONE-TIME EXPENDITURE COSTS		FY 2024-25 Adopted Budget
Sports Park Road Reconstruction	$	2,860,000
Mt. Gilead Reconstruction		1,350,000
Pavement Markings		700,000
Sidewalk Improvements		550,000
Bear Creek Bridge Erosion Protection		400,000
PW Work Order Software		386,850
Alley Rehab Design		250,000
Third Party Franchise Utility Inspections		200,000
Replacement Street Sweeper Additional Funding		75,000
Informational Signs		65,000
Outdoor Warning Siren Replacements		58,024
TOTAL	**$**	**6,894,874**

GENERAL GOVERNMENT





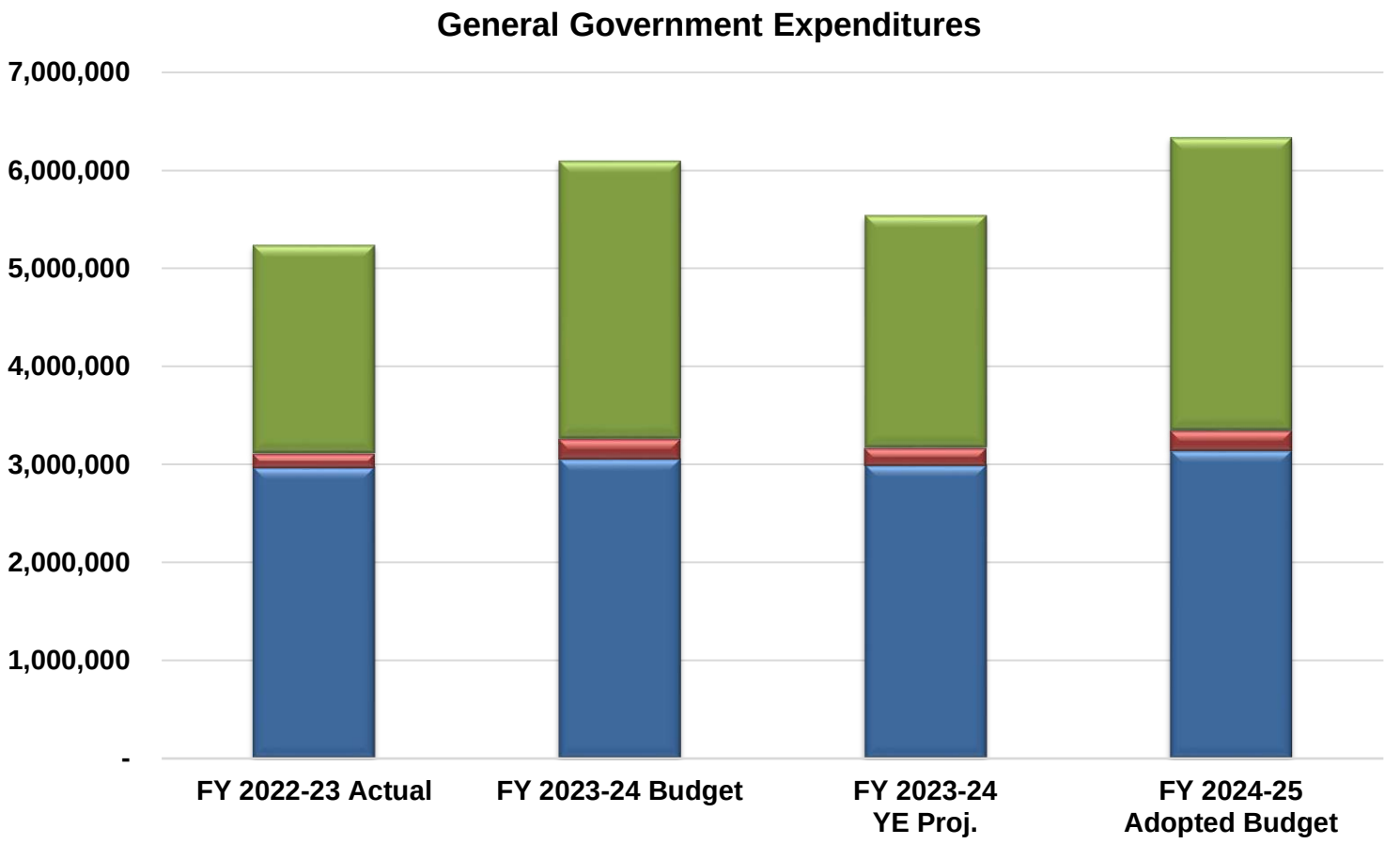
GENERAL GOVERNMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 1,608,063	$ 1,712,371	$ 1,608,684	$ 1,849,008	$ 136,637
Town Hall Operations	547,083	608,803	596,060	621,402	12,599
Mayor & City Council	45,751	58,090	32,740	58,526	436
Finance & Accounting	1,277,505	1,301,886	1,321,730	1,378,312	76,426
Municipal Court	507,299	586,763	586,763	542,448	(44,315)
Human Resources	822,745	845,784	852,213	890,037	44,253
Economic Development	432,060	985,248	544,056	998,363	13,115
TOTAL	**$ 5,240,506**	**$ 6,098,945**	**$ 5,542,246**	**$ 6,338,096**	**$ 239,151**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 2,972,171	$ 3,060,004	$ 2,992,324	$ 3,141,926	$ 81,922
Operations & maintenance	141,699	203,670	180,222	204,720	1,050
Services & other	2,126,636	2,835,271	2,369,700	2,991,450	156,179
Capital outlay	–	–	–	–	–
TOTAL	**$ 5,240,506**	**$ 6,098,945**	**$ 5,542,246**	**$ 6,338,096**	**$ 239,151**

GENERAL GOVERNMENT

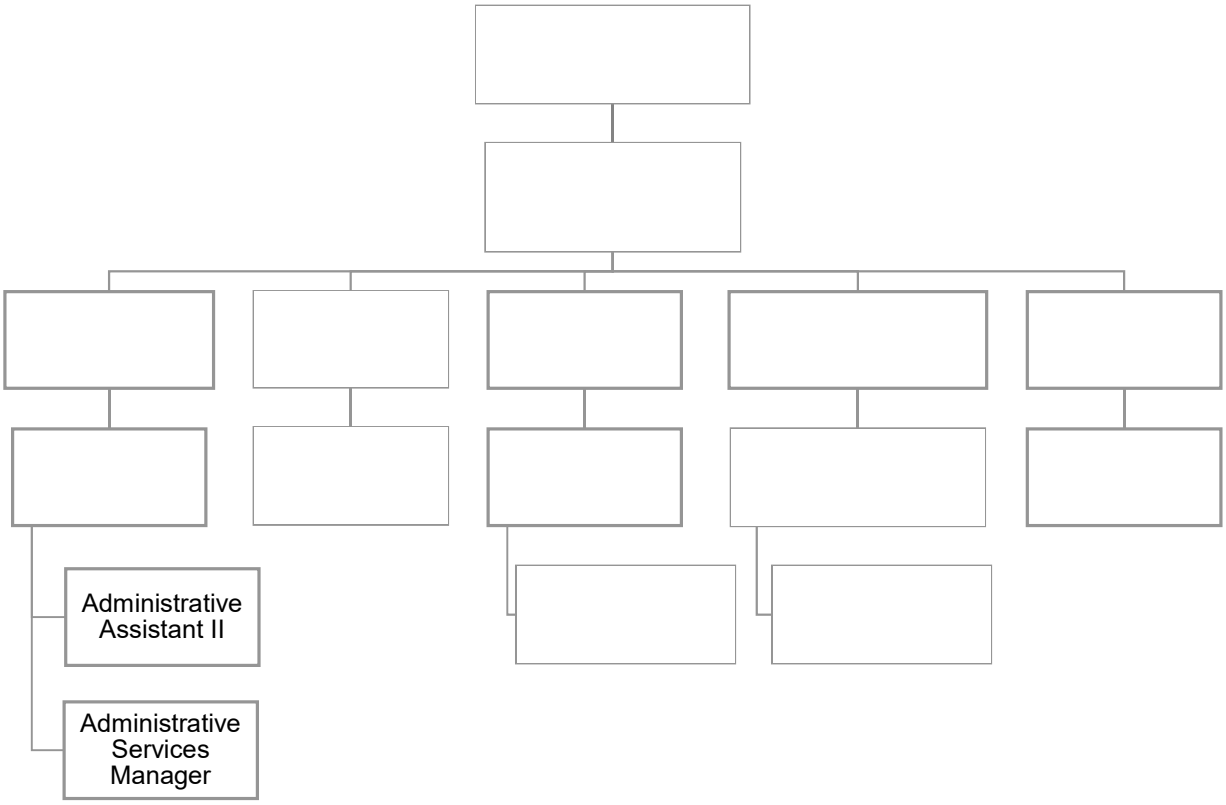


PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DEPARTMENT:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 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	9.00	9.00	9.00	9.00	-
Human Resources	5.48	5.48	5.48	5.48	-
Economic Development	2.48	2.48	2.48	2.48	-
TOTAL	***26.96***	***26.96***	***26.96***	***26.96***	***-***

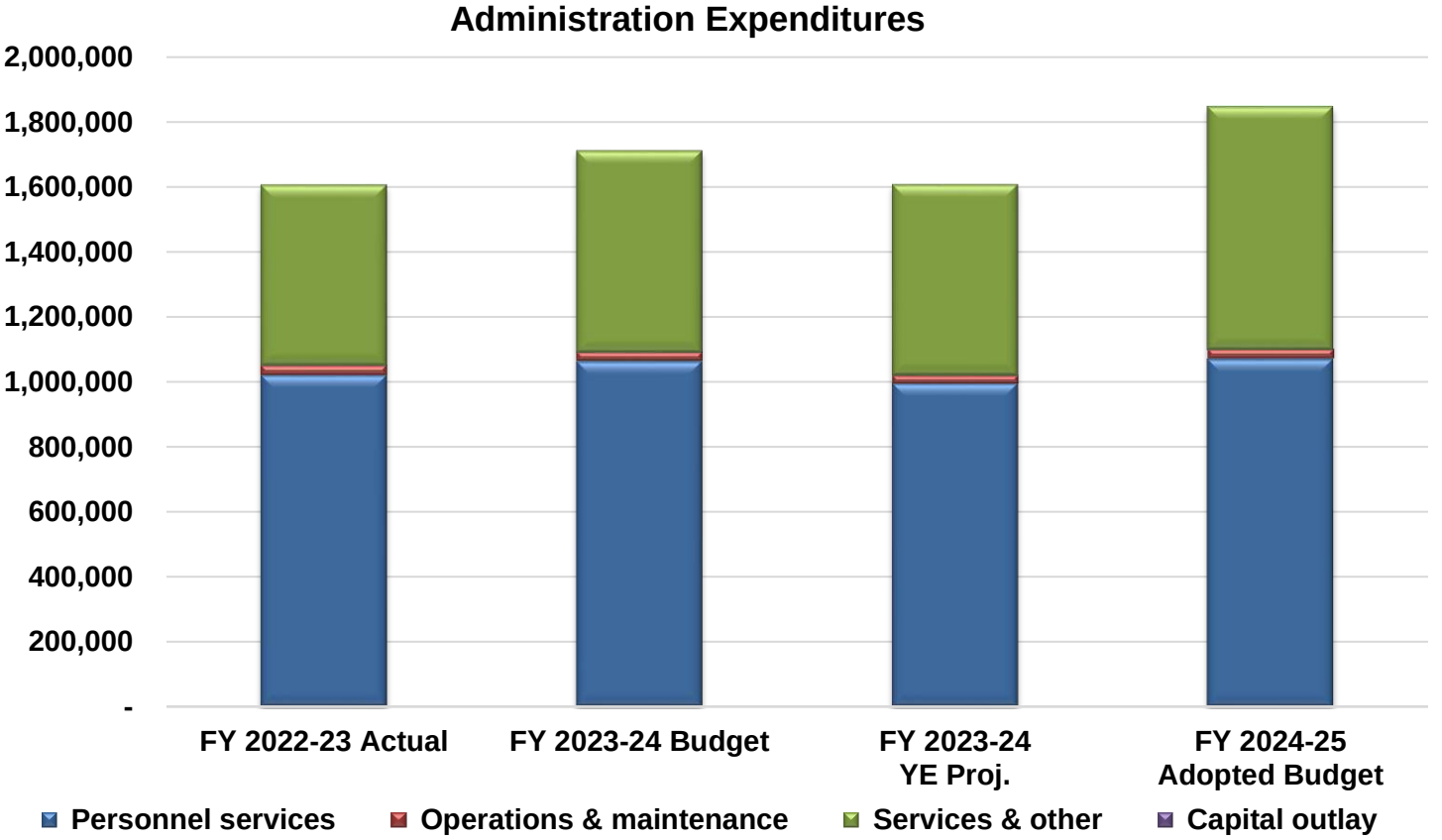
ADMINISTRATION DEPARTMENT



ADMINISTRATION DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 815,167	$ 848,588	$ 784,577	$ 835,700	$ (12,888)
Public Arts Programs	29,253	27,922	21,813	28,979	1,057
City Secretary	331,143	344,795	358,989	354,492	9,697
Communications	314,028	342,227	315,686	470,442	128,215
Community Services	118,473	148,839	127,619	159,395	10,556
TOTAL	**$ 1,608,063**	**$ 1,712,371**	**$ 1,608,684**	**$ 1,849,008**	**$ 136,637**
Personnel services	$ 1,020,702	$ 1,062,985	$ 995,717	$ 1,069,804	$ 6,819
Operations & maintenance	30,013	28,050	24,650	29,100	1,050
Services & other	557,348	621,336	588,317	750,104	128,768
Capital outlay	–	–	–	–	-
TOTAL	**$ 1,608,063**	**$ 1,712,371**	**$ 1,608,684**	**$ 1,849,008**	**$ 136,637**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
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	-
TOTAL	***7.00***	***7.00***	***7.00***	***7.00***	***-***

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 OBJECTIVES:

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. 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.
4. Maintain and digitize the City’s official records, which include agendas, minutes, resolutions, and ordinances.
5. Process public information requests in accordance with State law.
6. Work with City departments to ensure records retention compliance with the Texas State Library and Achieves Commission.
7. Maintain and update the Code of Ordinances.
8. Hold City Council general, special, and run-off elections in accordance with City Charter and State law.
9. 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.
10. 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.
11. Manage and administer the City’s website and social media outlets.
12. Prepare presentations and print materials as well as spoken comments as needed for meetings, special events and city leaders’ public appearances.
13. Design and distribute newsletters, brochures, and other marketing and advertising materials promoting community news, projects, events and initiatives.
14. Serve as a liaison between city officials, city staff, outside organizations and the media, and as the city spokesperson as appropriate.
15. Recommend, oversee implementation, and develop policies and procedures for the use of communication technology and outlets.
16. Handle all aspects of the City’s emergency communication efforts.
17. 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.
18. 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.
19. Promote a safe and enjoyable atmosphere at special events by providing friendly, efficient, and coordinated customer service to all event organizers.
20. 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.
21. Support community services and activities that impact Keller residents' quality of life.

DEPARTMENT GOALS:

1. Coordinate an annual schedule for programming and events that offer community exposure to all types of arts.
2. Update the City Secretary portion of the City website.
3. Utilize Legistar to allow citizens to apply for boards and commissions and to track members' terms and information before the 2025 boards and commissions appointment process.
4. Begin working on a legal review of the City's Code of Ordinances.

ADMINISTRATION DEPARTMENT

DEPARTMENT GOALS CONTINUED:

5. 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.

6. 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.

7. Maintain an annual budget that provides adequate City resources, including public safety personnel, for signature community events.

8. Maintain funding for community programs to keep up with increases in population and inflation.

SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Keller Public Arts Board meetings and work sessions	12	12	12	12
Town Hall Art Shows	5	5	5	5
Public art events and receptions	12	14	12	12
Number of Open Records Requests received	358	450	375	375
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	34	34	34	34
Northeast Transportation Service trips	7,707	5,500	8,000	8,100

PERFORMANCE INDICATORS	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Facebook Reach (largest account - City of Keller Gov) - New Measure	1.3M	1.65M	1.35M	1.4M
Connect Newsletter Average Subscribers	8,100	8,600	10,600	11,750

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 530,800	$ 545,408	$ 523,627	$ 530,131	$ (15,277)
Operations & maintenance	6,571	6,800	5,400	6,800	–
Services & other	277,796	296,380	255,550	298,769	2,389
Capital outlay	–	–	–	–	–
TOTAL	**$ 815,167**	**$ 848,588**	**$ 784,577**	**$ 835,700**	**$ (12,888)**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
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	-
TOTAL	***3.00***	***3.00***	***3.00***	***3.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 905	$ 2,022	$ 163	$ 2,029	$ 7
Operations & maintenance	22,357	19,950	18,000	21,000	1,050
Services & other	5,991	5,950	3,650	5,950	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 29,253**	**$ 27,922**	**$ 21,813**	**$ 28,979**	**$ 1,057**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
No personnel for this program					
TOTAL	**-**	**-**	**-**	**-**	**-**

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 257,263	$ 252,257	$ 252,365	$ 261,950	$ 9,693
Operations & maintenance	1,086	1,000	950	1,000	-
Services & other	72,794	91,538	105,674	91,542	4
Capital outlay	–	–	–	–	-
TOTAL	**$ 331,143**	**$ 344,795**	**$ 358,989**	**$ 354,492**	**$ 9,697**

LOCAL GOVERNMENT CODE SECTION 140.0045 STATEMENT

EXPENDITURES:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Newspaper Publications	$ 10,154	$ 14,750	$ 14,750	$ 14,750	$ –
Lobbyist/Legislative Influence	$ –	$ –	$ –	$ –	$ –

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
City Secretary	1.00	1.00	1.00	1.00	-
Assistant City Secretary	1.00	1.00	1.00	1.00	-
TOTAL	***2.00***	***2.00***	***2.00***	***2.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 231,514	$ 240,204	$ 217,688	$ 252,515	$ 12,311
Operations & maintenance	–	300	300	300	-
Services & other	82,514	101,723	97,698	217,627	115,904
Capital outlay	–	–	–	–	-
TOTAL	**$ 314,028**	**$ 342,227**	**$ 315,686**	**$ 470,442**	**$ 128,215**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Communication & Public Engagement Manager	1.00	1.00	1.00	1.00	-
Digital Communications Specialist	1.00	1.00	1.00	1.00	-
TOTAL	***2.00***	***2.00***	***2.00***	***2.00***	***-***

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

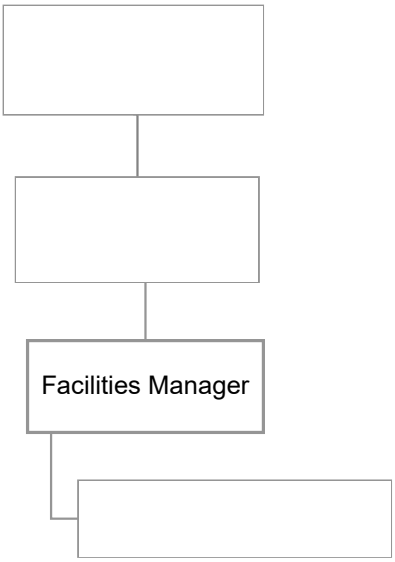
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 220	$ 23,094	$ 1,874	$ 23,179	$ 85
Operations & maintenance	–	–	–	–	-
Services & other	118,254	125,745	125,745	136,216	10,471
Capital outlay	–	–	–	–	-
TOTAL	**$ 118,473**	**$ 148,839**	**$ 127,619**	**$ 159,395**	$ 10,556

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
No personnel for this program					
TOTAL	***-***	***-***	***-***	***-***	***-***

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 OBJECTIVES:

1. **Maintenance:** Ensure all facilities are maintained and cared for through efficient and effective preventive maintenance practices.
2. **Energy:** Monitor building energy consumption and recommend changes to improve overall energy efficiency and conservation within the cities' facilities.
3. **Management:** Work efficiently and efficiently to improve the overall cities operating cost and keep staff productivity high with a comfortable working environment.
4. **Communication:** Clear and effective communication between staff, departments, and vendors keeping everyone up to date on any projects, services or facility related items.
5. **Asset Management:** Recommend annual replacement for any equipment, structure, contract or software.

DEPARTMENT GOALS:

1. Manage and provide daily maintenance for all facilities.
2. Coordinate and manage all event requests for Town Hall including set-up and take-down, door and HVAC schedules, and cleaning.
3. Perform minor repairs and overall support for electrical, plumbing, roof, HVAC and generator equipment, fire alarm, elevators, clock tower, door security, water heaters, boilers, walls, floors, ceilings, furniture and small appliances.
4. Manage all contracted services at all facilities e.g. janitorial, HVAC, boilers, generators.
5. Maintain budget, credit card reports, invoice overview and payments.

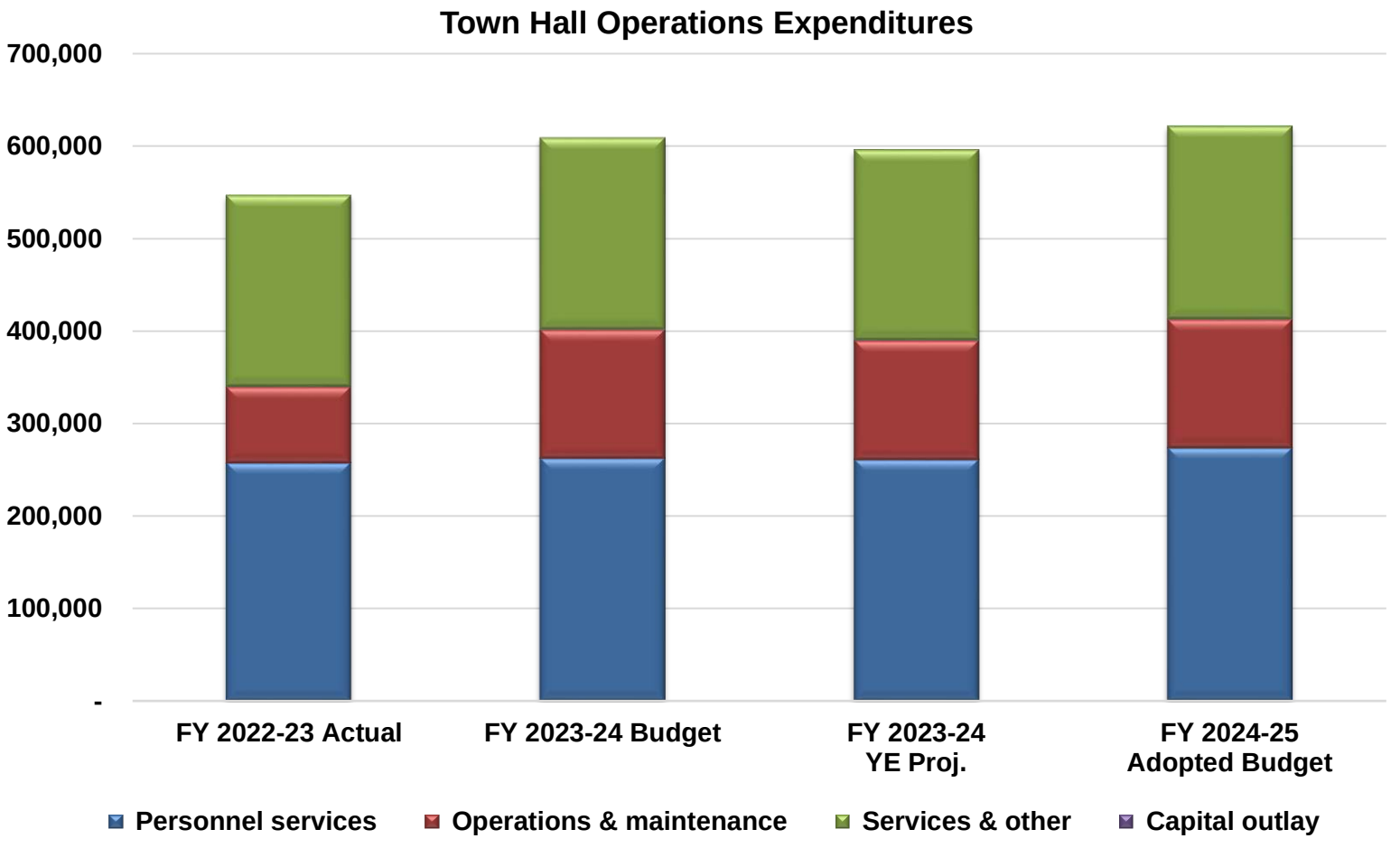
SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Square Footage Maintained:	223,000	221,000	223,000	223,000
HVAC's	65	63	65	65
HVAC Systems	12	11	12	12
Electrical & Plumbing Systems	12	11	12	12
Elevators	2	2	2	2
Fire & Sprinkler Systems	9	9	9	9
Generators	7	7	7	7
Facility Inspections	12	11	12	12
Special events supported	30+	30+	30+	30+
Contracts Supported by Facilities	11	11	11	11

TOWN HALL OPERATIONS

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 257,412	$ 262,388	$ 261,143	$ 273,596	$ 11,208
Operations & maintenance	83,216	139,500	128,952	139,500	-
Services & other	206,455	206,915	205,965	208,306	1,391
Capital outlay	–	–	–	–	-
TOTAL	**$ 547,083**	**$ 608,803**	**$ 596,060**	**$ 621,402**	**$ 12,599**

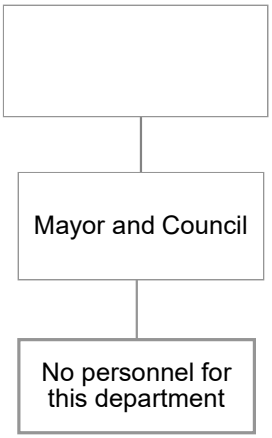


PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Facilities Manager	1.00	1.00	1.00	1.00	-
Facility Maintenance Worker	2.00	2.00	2.00	2.00	-
TOTAL	***3.00***	***3.00***	***3.00***	***3.00***	***-***

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

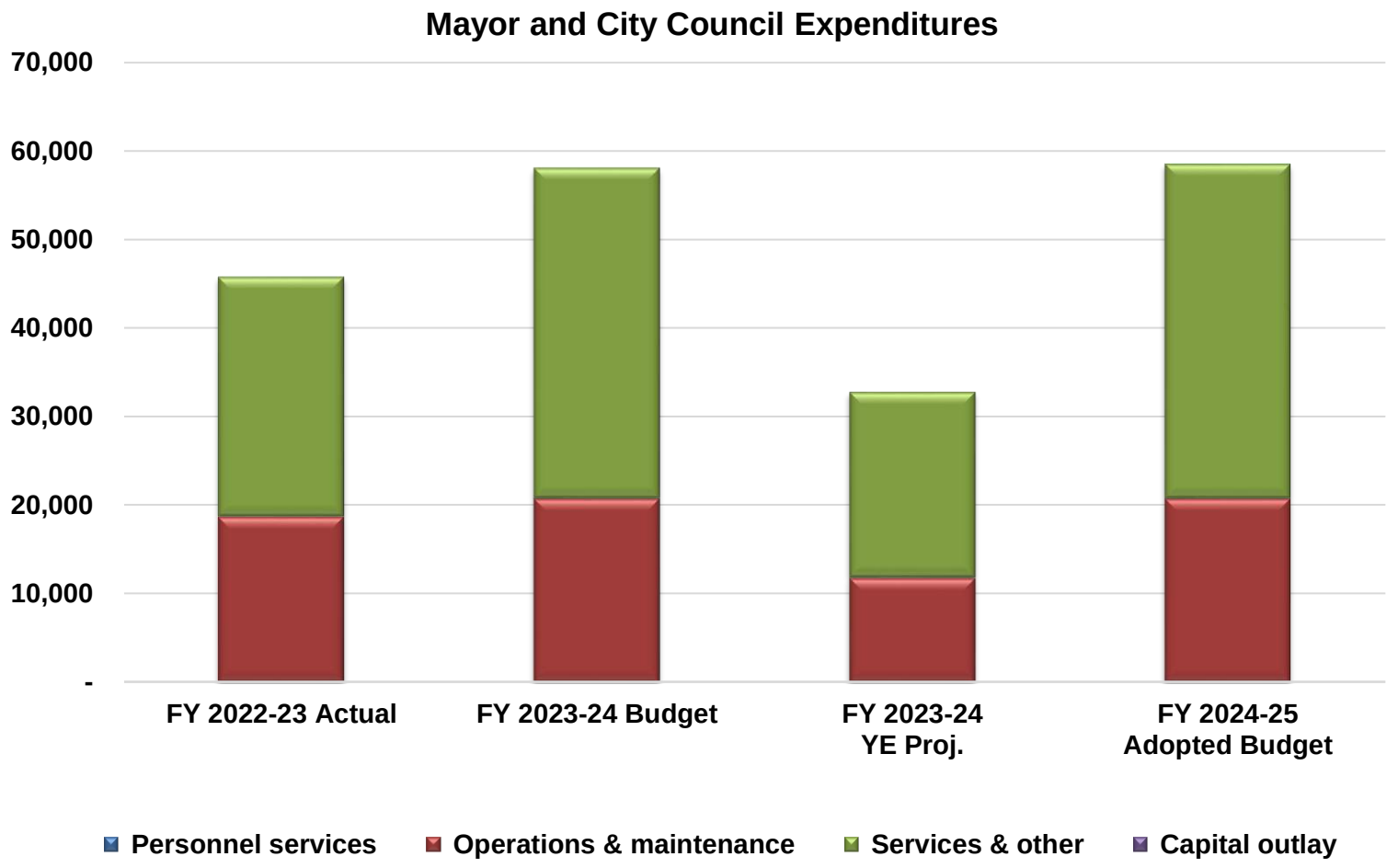
6. Expand Citizen Engagement

* 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

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	18,667	20,700	11,750	20,700	–
Services & other	27,084	37,390	20,990	37,826	436
Capital outlay	–	–	–	–	-
TOTAL	**$ 45,751**	**$ 58,090**	**$ 32,740**	**$ 58,526**	**$ 436**

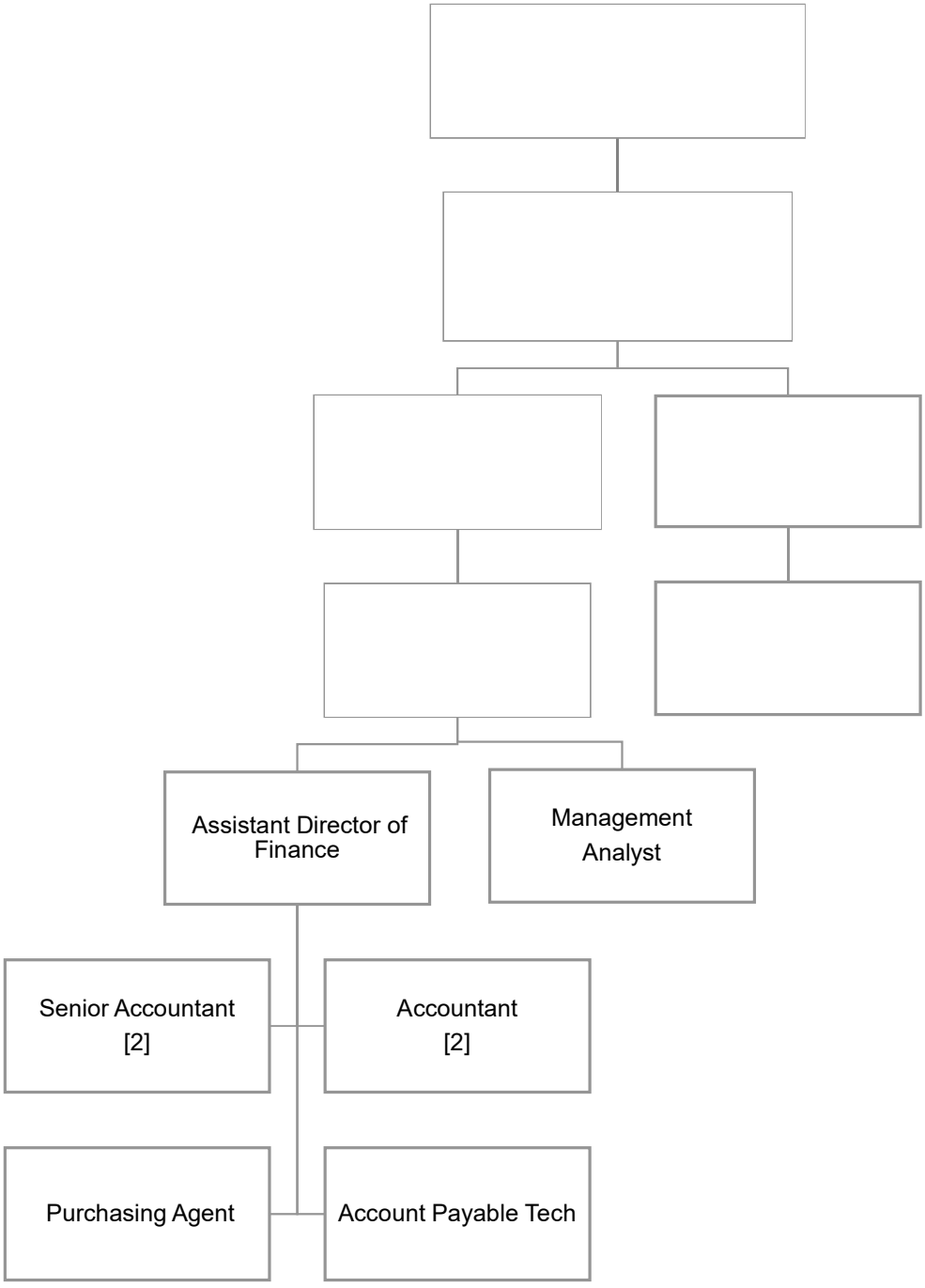


PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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 OBJECTIVES:

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 GOALS:

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 36th consecutive year (FY1989 – FY2025).
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 29th consecutive year (FY1996 – FY2025).
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. Maintain Five-Star Transparency 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 is properly recorded by the Tarrant Appraisal District.

SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Accounting Activities:				
Accounts payable checks processed	5,554	6,500	4,000	6,000
Invoice Payments Processed	8,246	8,500	6,000	8,000
Journal entries processed	2,974	3,500	3,000	3,250
Payroll checks processed	9,727	10,000	10,341	11,000
Employee W-2's issued	507	550	589	600
Purchasing Activities:				
Total Purchase Orders Processed	400	500	400	450
Total Bids	25	25	20	25
Budgeting Activities:				
Number of budget amendments	2	2	2	2
Investing/Banking Activities:				
Number of Quarterly Investment Reports	4	4	4	4

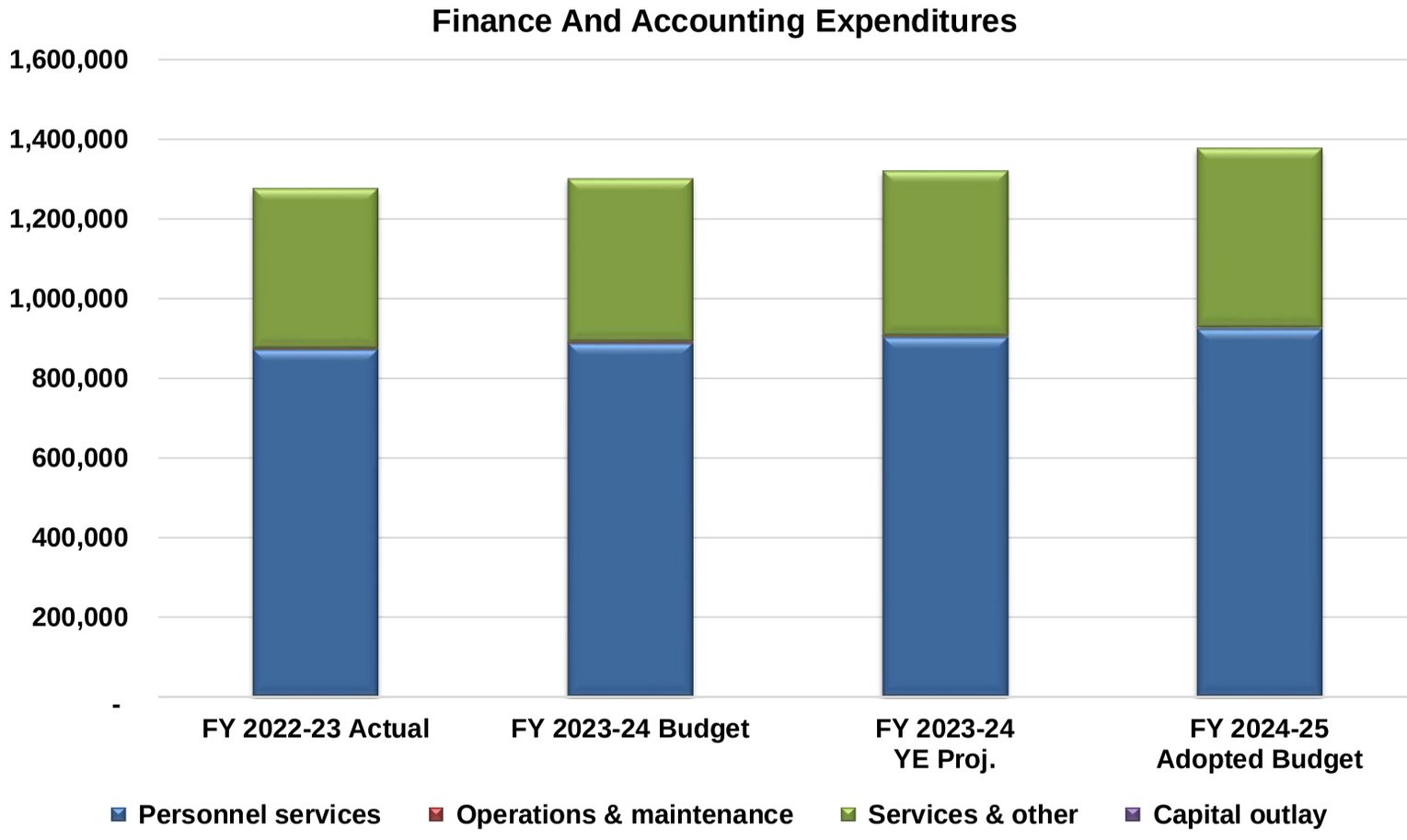
FINANCE & ACCOUNTING DEPARTMENT

PERFORMANCE INDICATORS	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Accounting Activities:				
Avg # of Days for bank reconciliation	35	40	40	40
% of Voided checks to checks issued	1.18%	<1%	0.66%	<1%
Budgeting Activities:				
General Fund Exp. Budget Vs. Actual %	4%	0.50%	15%	5%
Investing/Banking Activities:				
Avg Weighted Investment Yield to	4.32%	1.50%	5.37%	5%
% of Funds invested long-term	36%	40%	40%	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	$547,966	$529,254	$529,254	$591,269
Average taxable residential value	$438,885	$387,603	$387,603	$471,929
Ratio of taxable to appraised value	80%	73%	73%	80%

FINANCE & ACCOUNTING DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 1,148,048	$ 1,162,726	$ 1,182,570	$ 1,221,551	$ 58,825
Tax	129,457	139,160	139,160	156,761	17,601
TOTAL	**$ 1,277,505**	**$ 1,301,886**	**$ 1,321,730**	**$ 1,378,312**	**$ 76,426**
EXPENDITURES BY CATEGORY:					
Personnel services	$ 873,290	$ 889,441	$ 904,365	$ 925,165	$ 35,724
Operations & maintenance	2,449	2,800	2,800	2,800	–
Services & other	401,765	409,645	414,565	450,347	40,702
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,277,505**	**$ 1,301,886**	**$ 1,321,730**	**$ 1,378,312**	**$ 76,426**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	9.00	9.00	9.00	9.00	-
Tax	-	-	-	-	-
TOTAL	***9.00***	***9.00***	***9.00***	***9.00***	***-***

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

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 873,290	$ 889,441	$ 904,365	$ 925,165	$ 35,724
Operations & maintenance	2,449	2,800	2,800	2,800	–
Services & other	272,308	270,485	275,405	293,586	23,101
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,148,048**	**$ 1,162,726**	**$ 1,182,570**	**$ 1,221,551**	**$ 58,825**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
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	2.00	2.00	2.00	-
Accountant	3.00	2.00	2.00	2.00	-
Account Payable Technician	1.00	1.00	1.00	1.00	-
TOTAL	***9.00***	***9.00***	***9.00***	***9.00***	***-***

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

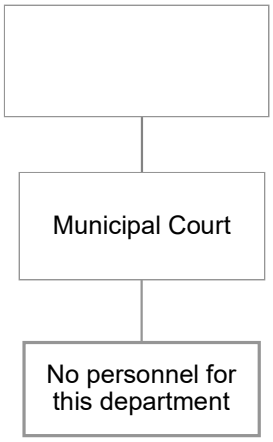
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	–	–	–	–	–
Services & other	129,457	139,160	139,160	156,761	17,601
Capital outlay	–	–	–	–	–
TOTAL	**$ 129,457**	**$ 139,160**	**$ 139,160**	**$ 156,761**	**$ 17,601**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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.

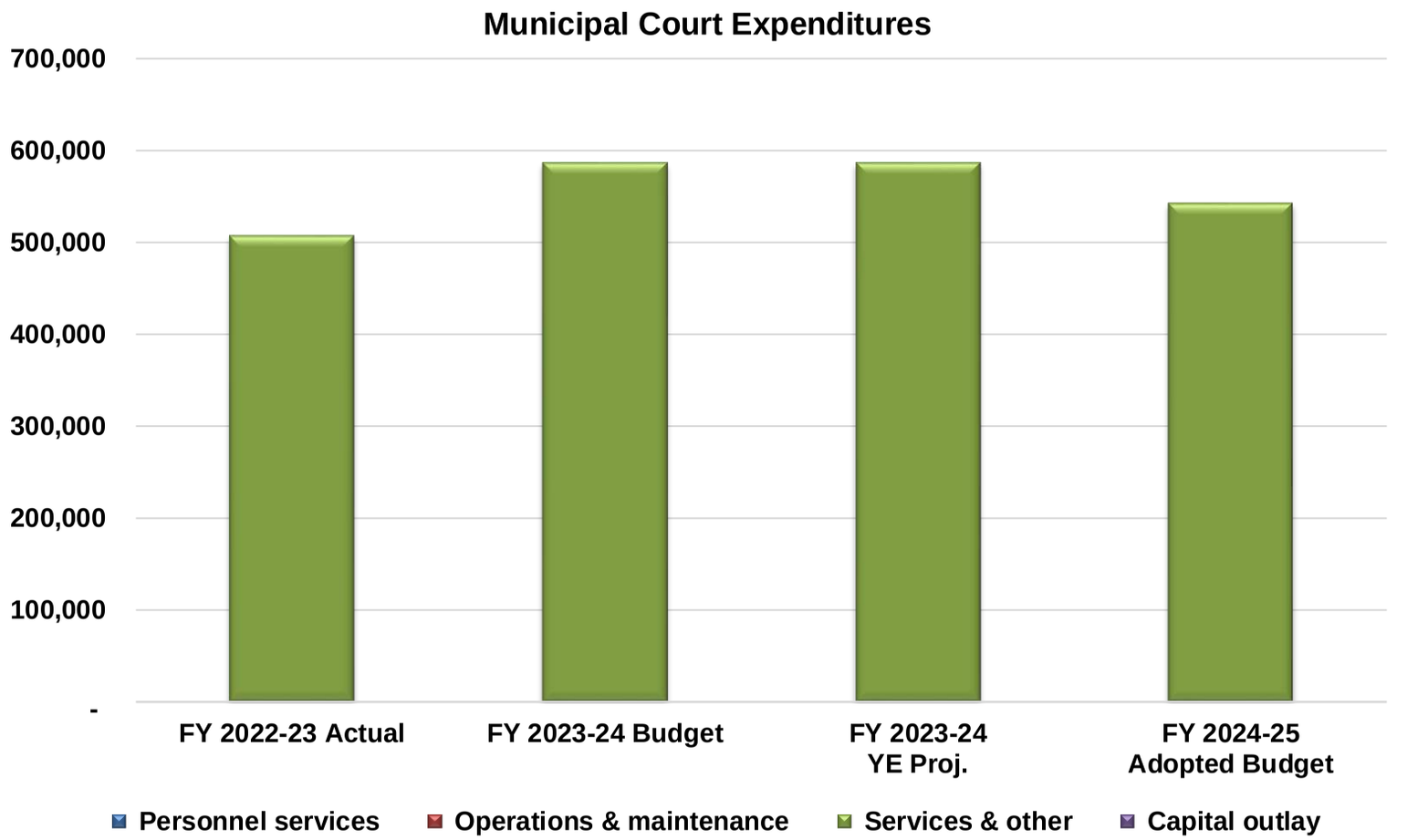
DEPARTMENT GOALS:

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

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	–	–	–	–	–
Services & other	507,299	586,763	586,763	542,448	(44,315)
Capital outlay	–	–	–	–	–
TOTAL	**$ 507,299**	**$ 586,763**	**$ 586,763**	**$ 542,448**	**$ (44,315)**

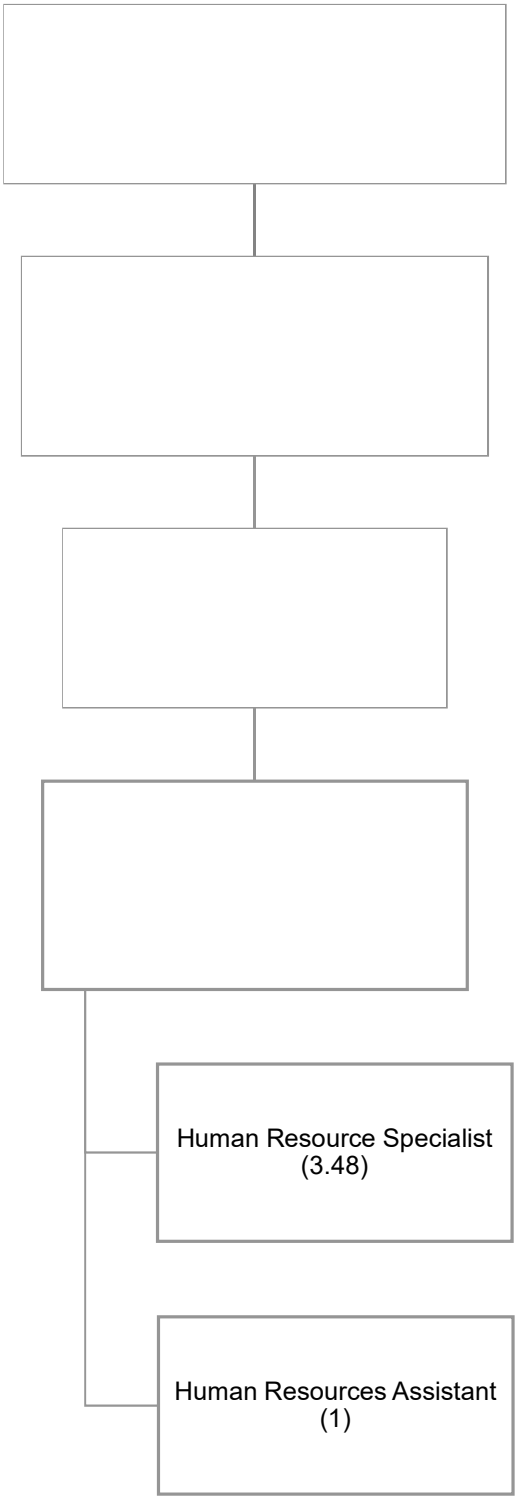


PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division				-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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 OBJECTIVES:

1. Fostering a positive workplace experience for employees resulting in a fully engaged workforce
2. Attracting, retaining and developing a collaborative, talented and professional workforce that embodies City values and goals
3. Maximizing safety and risk management efforts through education, awareness and engagement
4. Continually evaluating and improving practices, policies, solutions and programs

DEPARTMENT GOALS:

1. Utilizing technology and innovation to facilitate communication of information and events resulting in a minimum of twelve (12) monthly Employee newsletters and, as needed use, of ADP platform, Survey Monkey and Sign Up Genius
2. Coordinating a minimum of four (4) annual training programs that promote employee development and growth (i.e. Keller Academy)
3. Identifying ways to promote employee physical, mental and financial wellness by offering a minimum of five (5) annual wellness programs or activities
4. Creating an environment where employee engagement is encouraged and valued by offering a minimum of nine (9) employee appreciation events and scheduling, as needed, Safety and Wellness committee meeetings

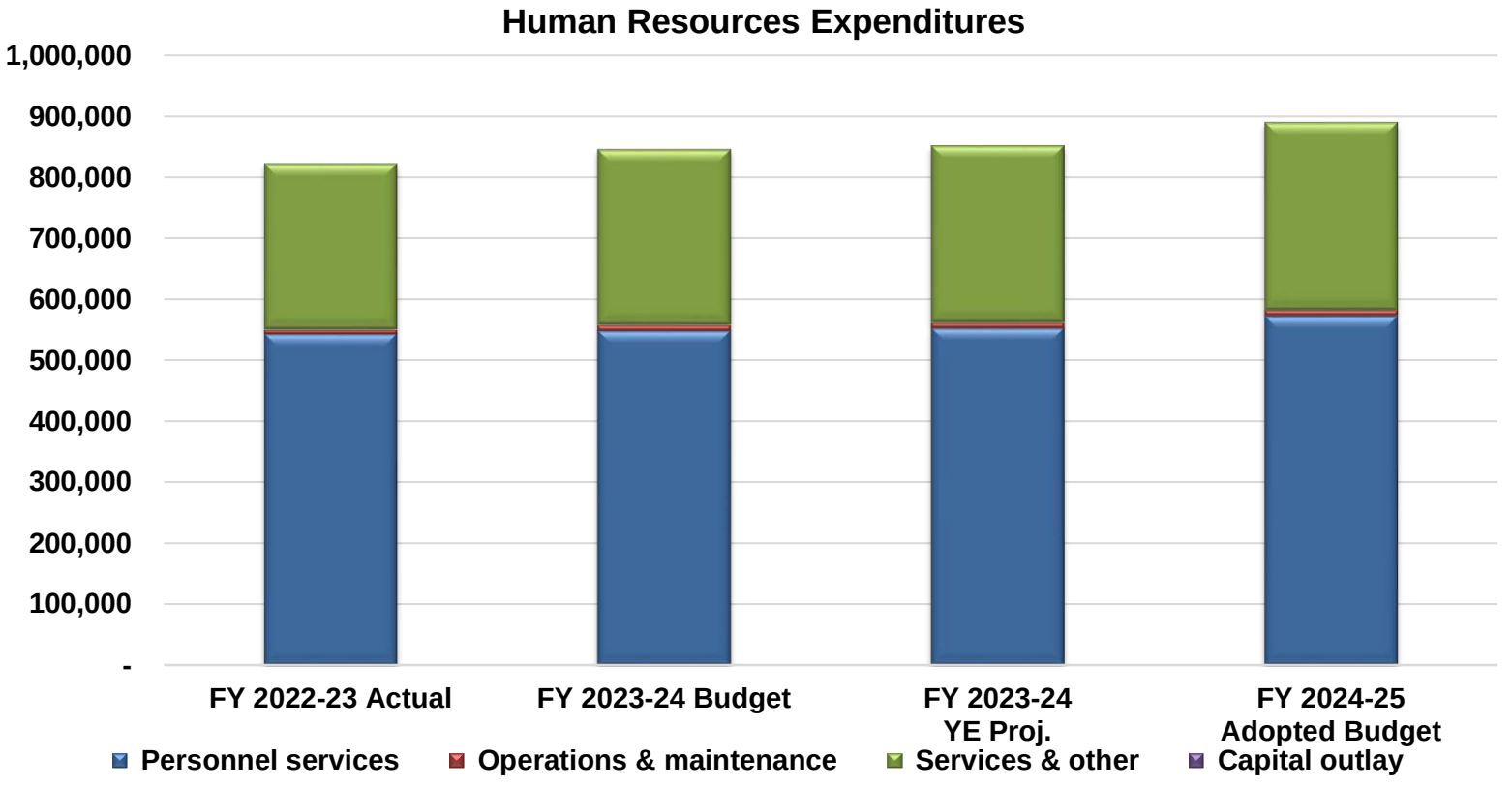
SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Employee Attrition:				
Turnover (%)	18%	16%	16%	16%
Average Tenure of Employees (Years)	8.64	9	8.5	8.5
Recruitment				
Employees Hired	225	150	200	180
Promotions/Transfers	34	20	20	18
Applications Received (#)	4,304	3,000	5,000	5,000
Time to Fill Vacant Postions (Days)	New	45	60	50
Risk Management:				
Workers' Comp Claims (#)	23	20	15	20
Medical/Pharmacy Loss (%)	99%	93%	85%	90%
Employees Participating in Wellness Program	99%	100%	99%	100%

HUMAN RESOURCES DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 822,745	$ 845,784	$ 852,213	$ 890,037	$ 44,253
TOTAL	**$ 822,745**	**$ 845,784**	**$ 852,213**	**$ 890,037**	**$ 44,253**
EXPENDITURES BY CATEGORY:					
Personnel services	$ 544,061	$ 549,039	$ 553,418	$ 573,097	$ 24,058
Operations & maintenance	6,756	9,320	9,070	9,320	–
Services & other	271,928	287,425	289,725	307,620	20,195
Capital outlay	–	–	–	–	–
TOTAL	**$ 822,745**	**$ 845,784**	**$ 852,213**	**$ 890,037**	**$ 44,253**

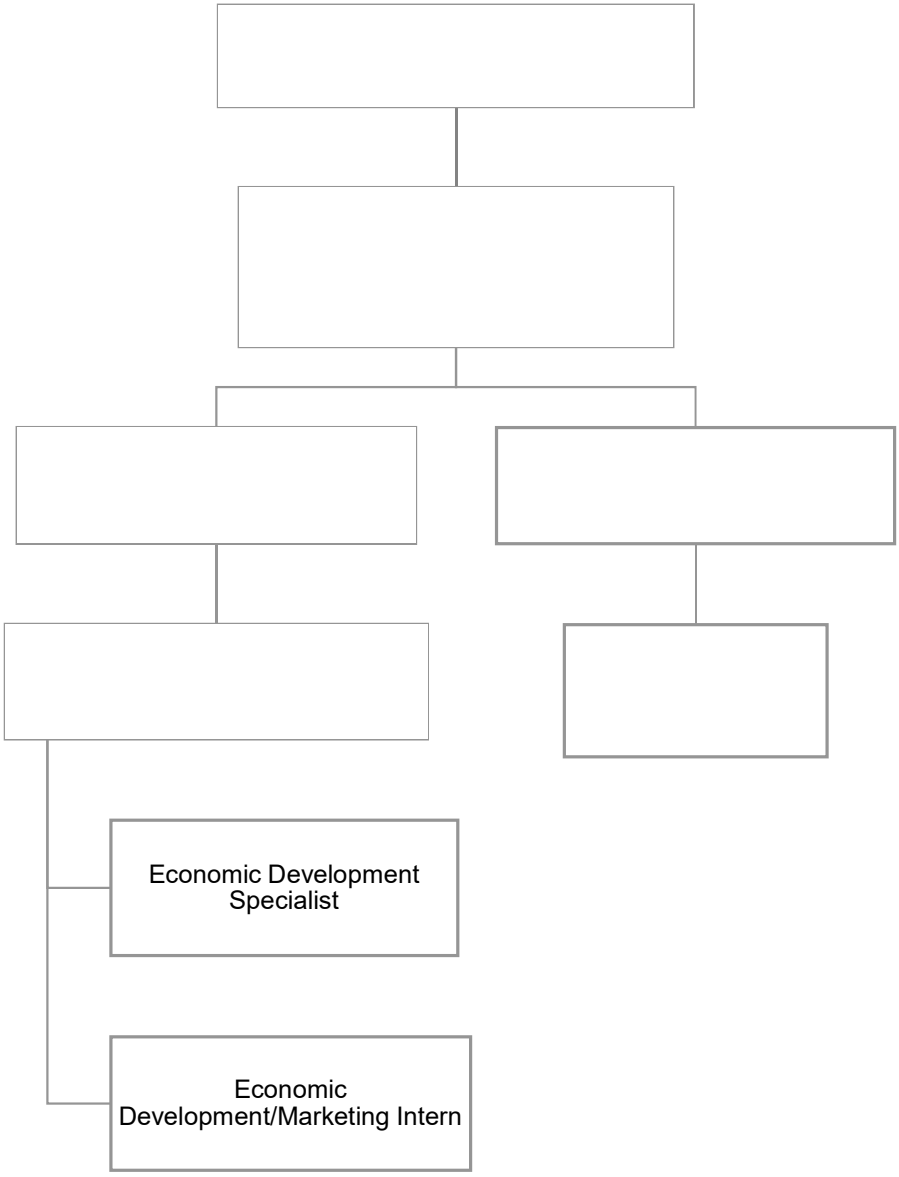


PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
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)
TOTAL	***5.48***	***5.48***	***5.48***	***5.48***	***-***

ECONOMIC DEVELOPMENT DEPARTMENT

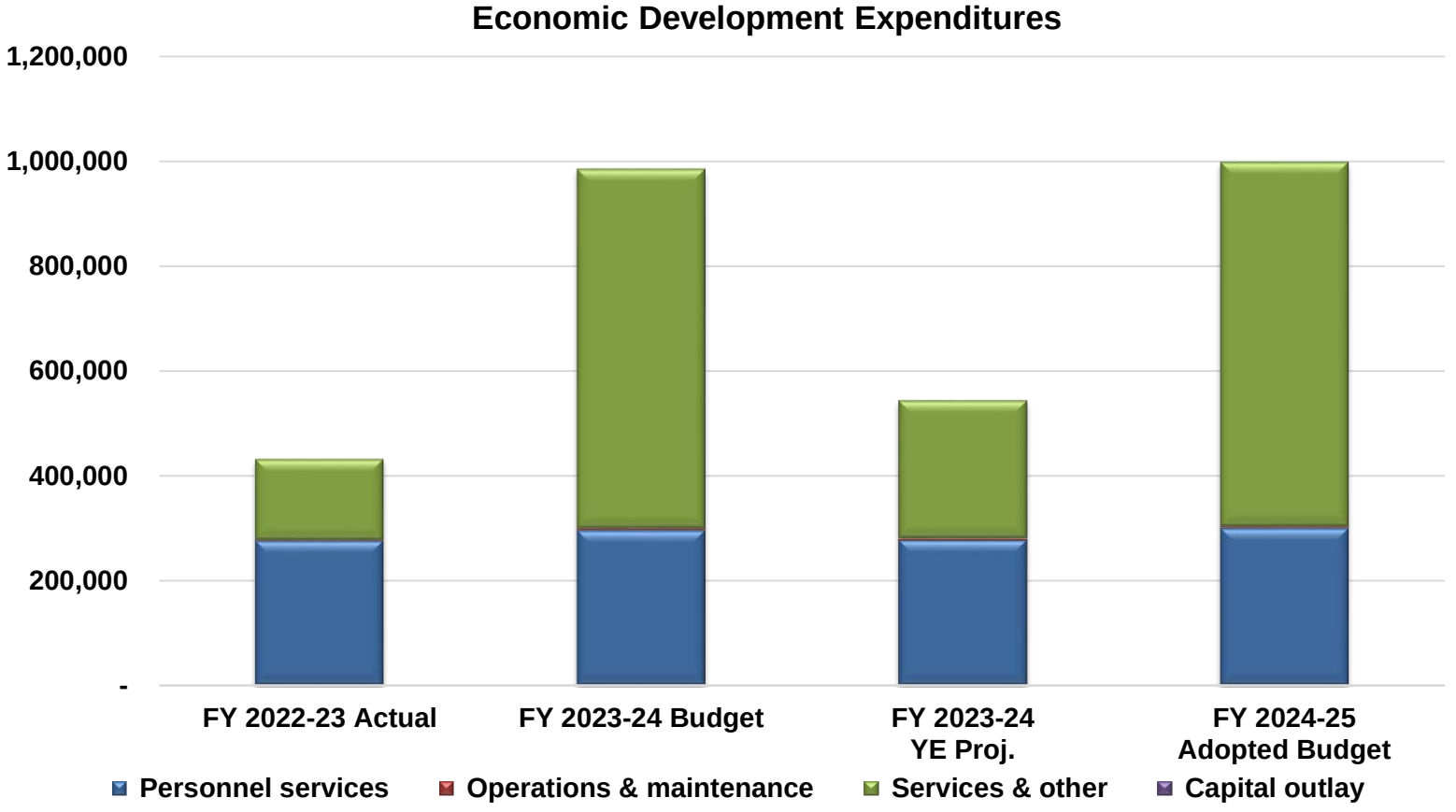


ECONOMIC DEVELOPMENT DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 405,818	$ 576,285	$ 510,395	$ 547,091	$ (29,194)
Economic Development Incentives	26,242	408,963	33,661	451,272	42,309
TOTAL	**$ 432,060**	**$ 985,248**	**$ 544,056**	**$ 998,363**	**$ 13,115**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 276,705	$ 296,151	$ 277,681	$ 300,264	$ 4,113
Operations & maintenance	598	3,300	3,000	3,300	–
Services & other	154,757	685,797	263,375	694,799	9,002
Capital outlay	–	–	–	–	–
TOTAL	**$ 432,060**	**$ 985,248**	**$ 544,056**	**$ 998,363**	**$ 13,115**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	2.48	2.48	2.48	2.48	-
TOTAL	***2.48***	***2.48***	***2.48***	***2.48***	***-***

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 OBJECTIVES:

1. Attract external businesses to Keller in order to create a robust local economy and ensure high quality of life for local residents.
2. Collaborate with community partners to create a positive business environment and support the existing local economy.
3. Provide existing local businesses with the tools and resources necessary to grow within Keller.
4. Advance the success of the local economy through promotion of the City of Keller and its local businesses.

DEPARTMENT GOALS:

1. Maintain commercial property database and relevant site selection data to aid recruitment of key retail and restaurant entities to Keller.
2. Procure reservations for the Retail Live Austin, NTCAR, TEDC and IEDC annual events.
3. Establish a new BRE Program utilizing community partnerships.
4. Continue to implement and develop the Keep It In Keller shop local program.
5. Pursue CEcD Testing for Accreditation for Director.
6. Pursue Accredited Economic Development Organization (AEDO) status.

SERVICE LEVEL ANALYSIS:

Performance Indicators	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Net New Businesses	34	20	30	30
Recruited Businesses Opened	2	3	1	3
Retail Occupancy Average Rate**	95%	96%	96%	96%
Office Occupancy Average Rate**	92%	90%	92%	91%
Sales Tax Revenue	$18,871,336	$ 18,642,985	$ 18,763,312	$ 18,763,312

** 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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 276,705	$ 296,151	$ 277,681	$ 300,264	$ 4,113
Operations & maintenance	598	3,300	3,000	3,300	–
Services & other	128,514	276,834	229,714	243,527	(33,307)
Capital outlay	–	–	–	–	–
TOTAL	**$ 405,818**	**$ 576,285**	**$ 510,395**	**$ 547,091**	**$ (29,194)**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
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	-
TOTAL	***2.48***	***2.48***	***2.48***	***2.48***	***-***

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

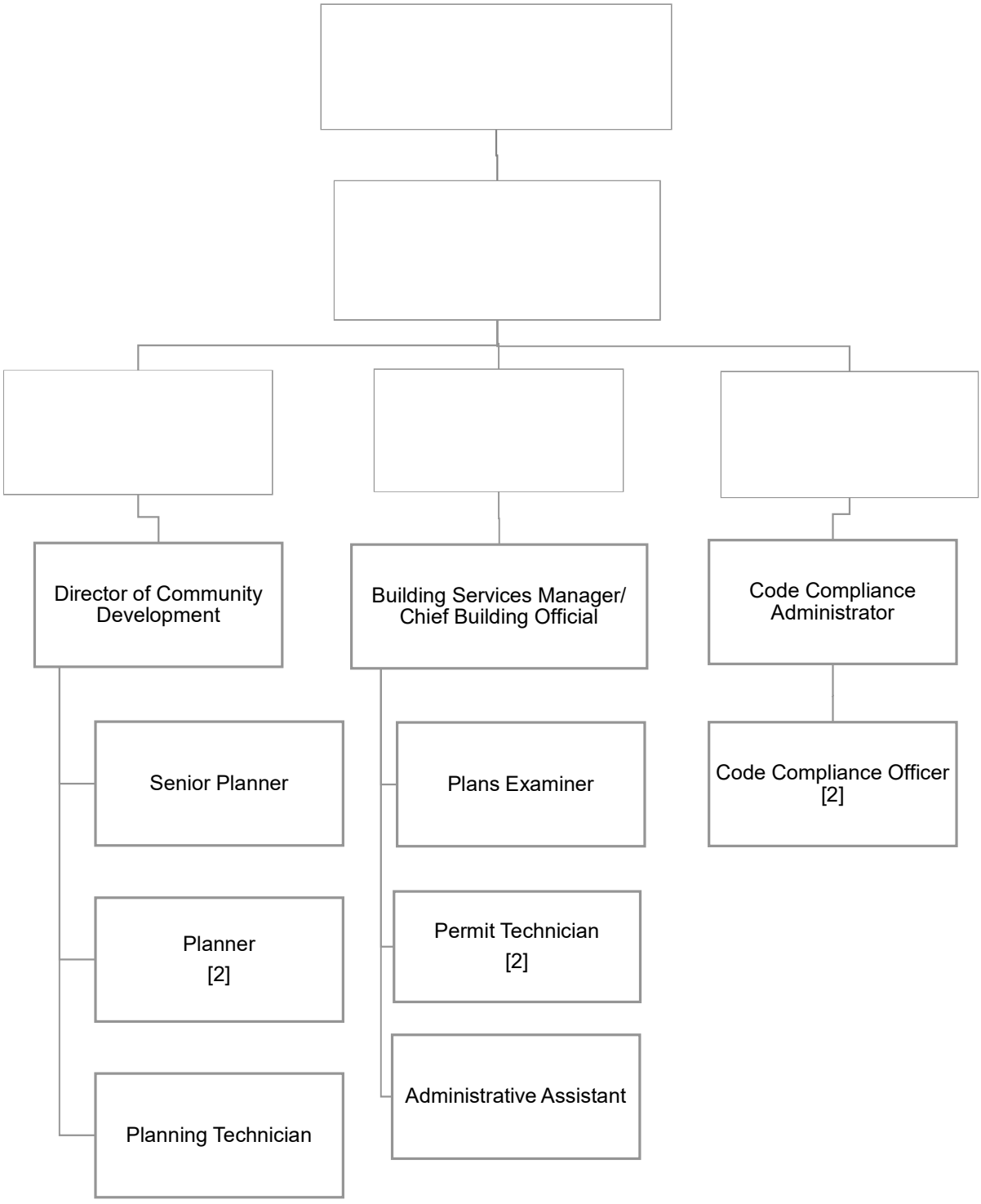
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	–	–	–	–	–
Services & other	26,242	408,963	33,661	451,272	42,309
Capital outlay	–	–	–	–	–
TOTAL	**$ 26,242**	**$ 408,963**	**$ 33,661**	**$ 451,272**	**$ 42,309**

PERSONNEL SUMMARY

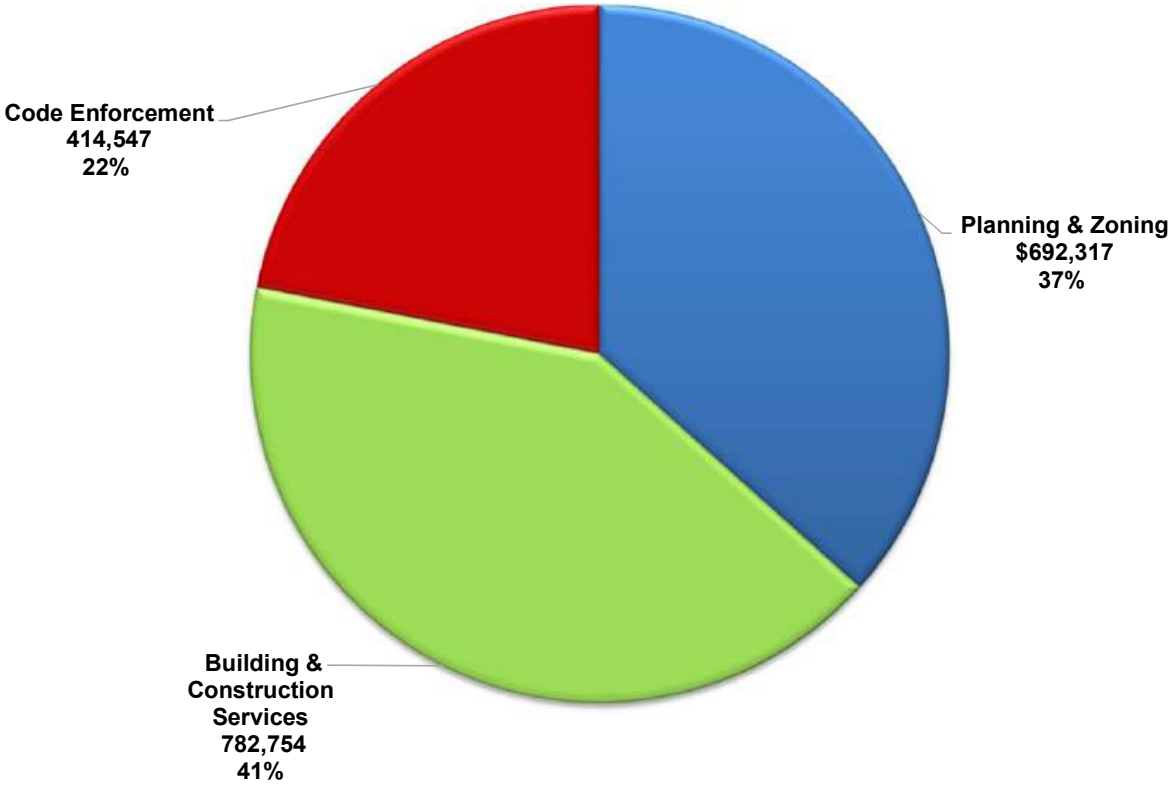
(Full-time Equivalent Positions - Includes Vacant Positions)

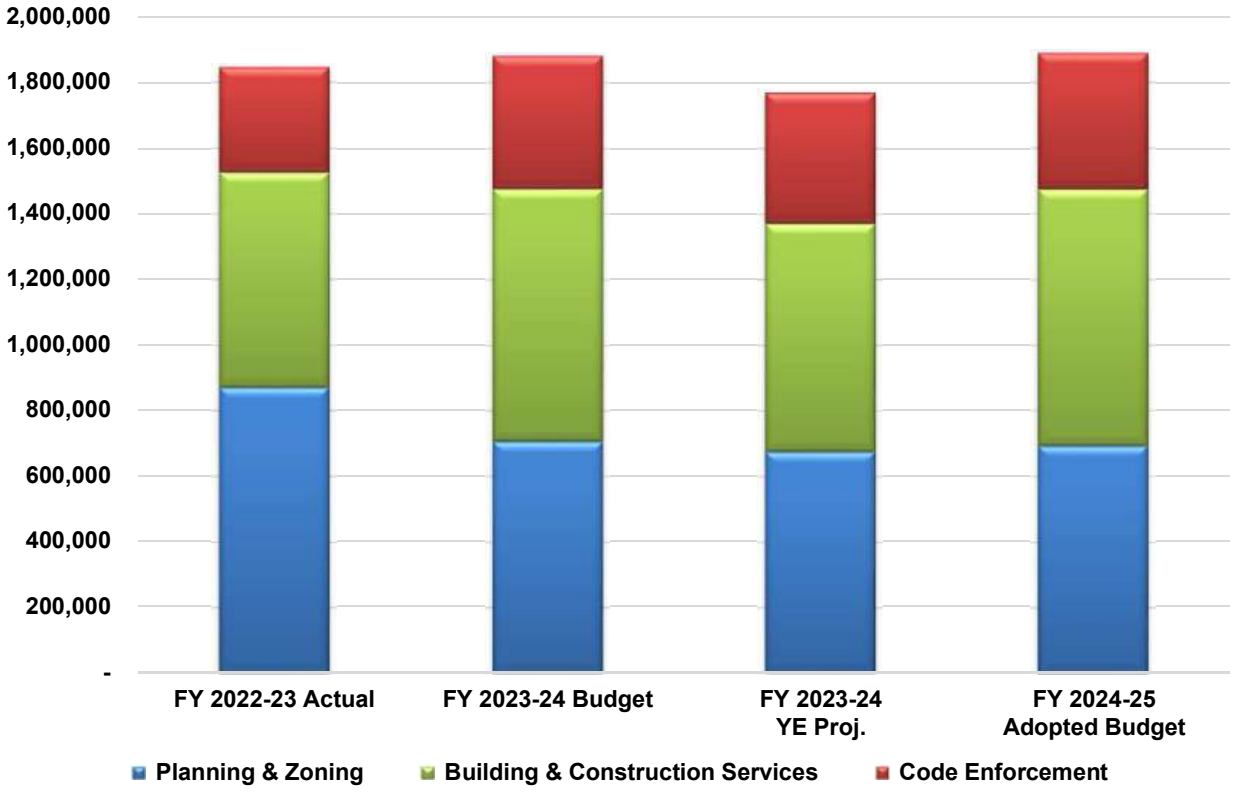
BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
No personnel for this division	-	-	-	-	-
TOTAL	***-***	***-***	***-***	***-***	***-***

COMMUNITY DEVELOPMENT DEPARTMENT



COMMUNITY DEVELOPMENT





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 OBJECTIVES:

1. Review UDC sections that are confusing or conflicting and amend as needed.
2. Work with residents and property owners to bring code issues into voluntary compliance.
3. Maintain and execute high standards of customer service at each step of the development process.

DEPARTMENT GOALS:

1. Recommend and facilitate Code revisions and amendments that support the City Council goal of attracting vibrant development, particularly in the Old Town Keller area.
2. Leverage new software to provide updated information, metrics, and an improved customer experience for citizens and elected officials.
3. Reogranize the Community Development section of the City website to provide a better resource for residents and applicants.
4. Develop standard operating procedures (SOP) and schedule for the development process.
5. Revise the notification process for zoning requests to achieve better efficiencies within legal guidelines.

Service Level Analysis

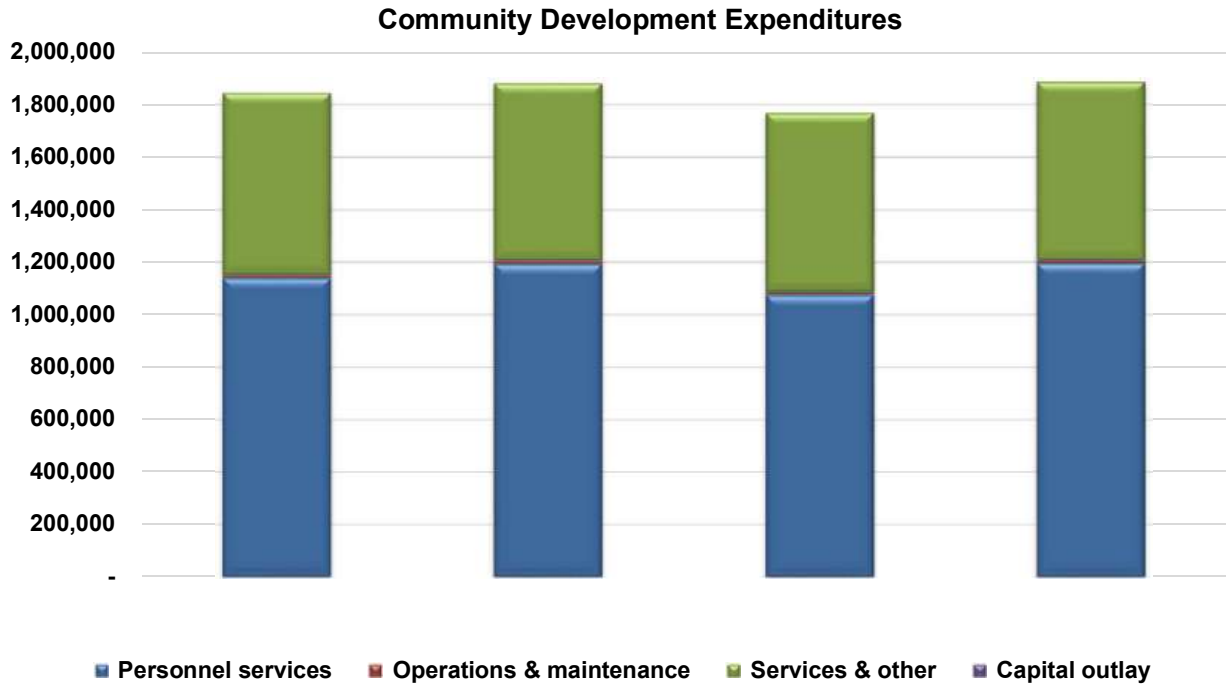
Services Provided	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Unified Development Code Amendments and New Ordinances	9	8	3	3
Development Review Committee Applicants	41	50	40	40
New Commercial Permits	3	10	12	5
New Single-Family Permits	20	90	30	30

Performance Indicators	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Code Cases Opened	689	900	900	900
Number of Cases: One Notice	494	630	630	630
Number of Cases: 2+ Notices	175	300	200	200
Citations	8	10	10	10
% of Cases: One Notice	71.7%	70%	70%	70%
% of Cases: 2+ Notices	25.40%	33.33%	22.22%	22.22%
% of Cases Resulting in a Citation	1.16%	1.11%	1.11%	1.11%

COMMUNITY DEVELOPMENT DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Planning & Zoning	$ 871,212	$ 706,477	$ 675,249	$ 692,317	$ (14,160)
Building & Construction Services	654,621	769,701	695,714	782,754	13,053
Code Enforcement	320,282	405,803	398,704	414,547	8,744
TOTAL	**$ 1,846,115**	**$ 1,881,981**	**$ 1,769,667**	**$ 1,889,618**	**$ 7,637**
EXPENDITURES BY CATEGORY:					
Personnel services	$ 1,140,776	$ 1,193,566	$ 1,075,947	$ 1,195,745	$ 2,179
Operations & maintenance	8,713	10,655	8,655	10,655	–
Services & other	696,626	677,760	685,065	683,218	5,458
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,846,115**	**$ 1,881,981**	**$ 1,769,667**	**$ 1,889,618**	**$ 7,637**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget 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	-
TOTAL	***13.00***	***13.00***	***13.00***	***13.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 485,085	$ 532,492	$ 429,659	$ 520,350	$ (12,142)
Operations & maintenance	2,719	2,160	1,460	2,160	–
Services & other	383,407	171,825	244,130	169,807	(2,018)
Capital outlay	–	–	–	–	–
TOTAL	**$ 871,212**	**$ 706,477**	**$ 675,249**	**$ 692,317**	**$ (14,160)**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
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	–
TOTAL	***5.00***	***5.00***	***5.00***	***5.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 371,636	$ 363,944	$ 355,157	$ 366,958	$ 3,014
Operations & maintenance	2,515	3,945	3,745	3,945	–
Services & other	280,470	401,812	336,812	411,851	10,039
Capital outlay	–	–	–	–	–
TOTAL	**$ 654,621**	**$ 769,701**	**$ 695,714**	**$ 782,754**	**$ 13,053**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Building Services Manager/CBO	1.00	1.00	1.00	1.00	-
Plans Examiner	1.00	1.00	1.00	1.00	-
Permit Technician	2.00	2.00	2.00	2.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
TOTAL	***5.00***	***5.00***	***5.00***	***5.00***	-

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

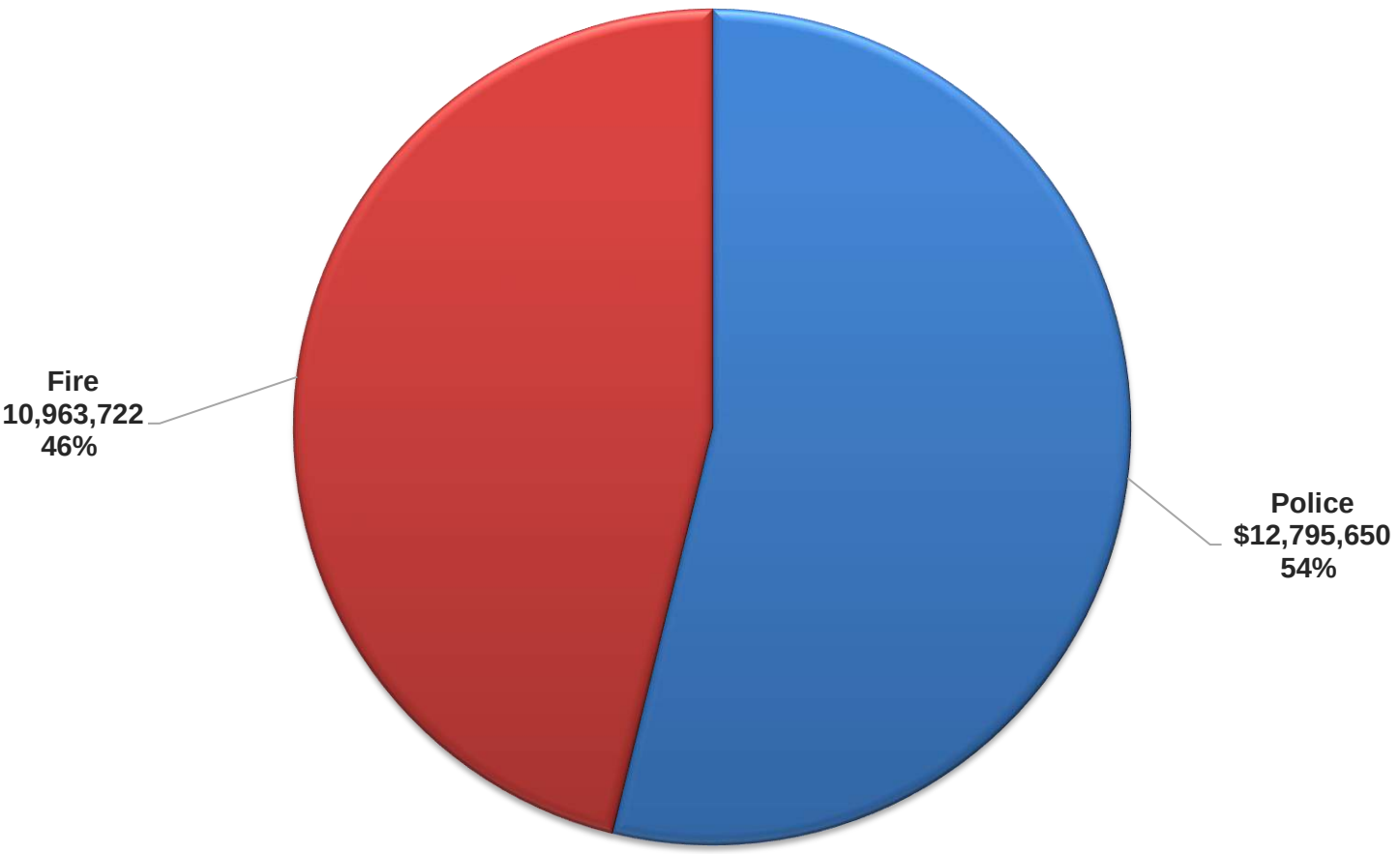
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 284,055	$ 297,130	$ 291,131	$ 308,437	$ 11,307
Operations & maintenance	3,479	4,550	3,450	4,550	–
Services & other	32,748	104,123	104,123	101,560	(2,563)
Capital outlay	–	–	–	–	–
TOTAL	**$ 320,282**	**$ 405,803**	**$ 398,704**	**$ 414,547**	**$ 8,744**

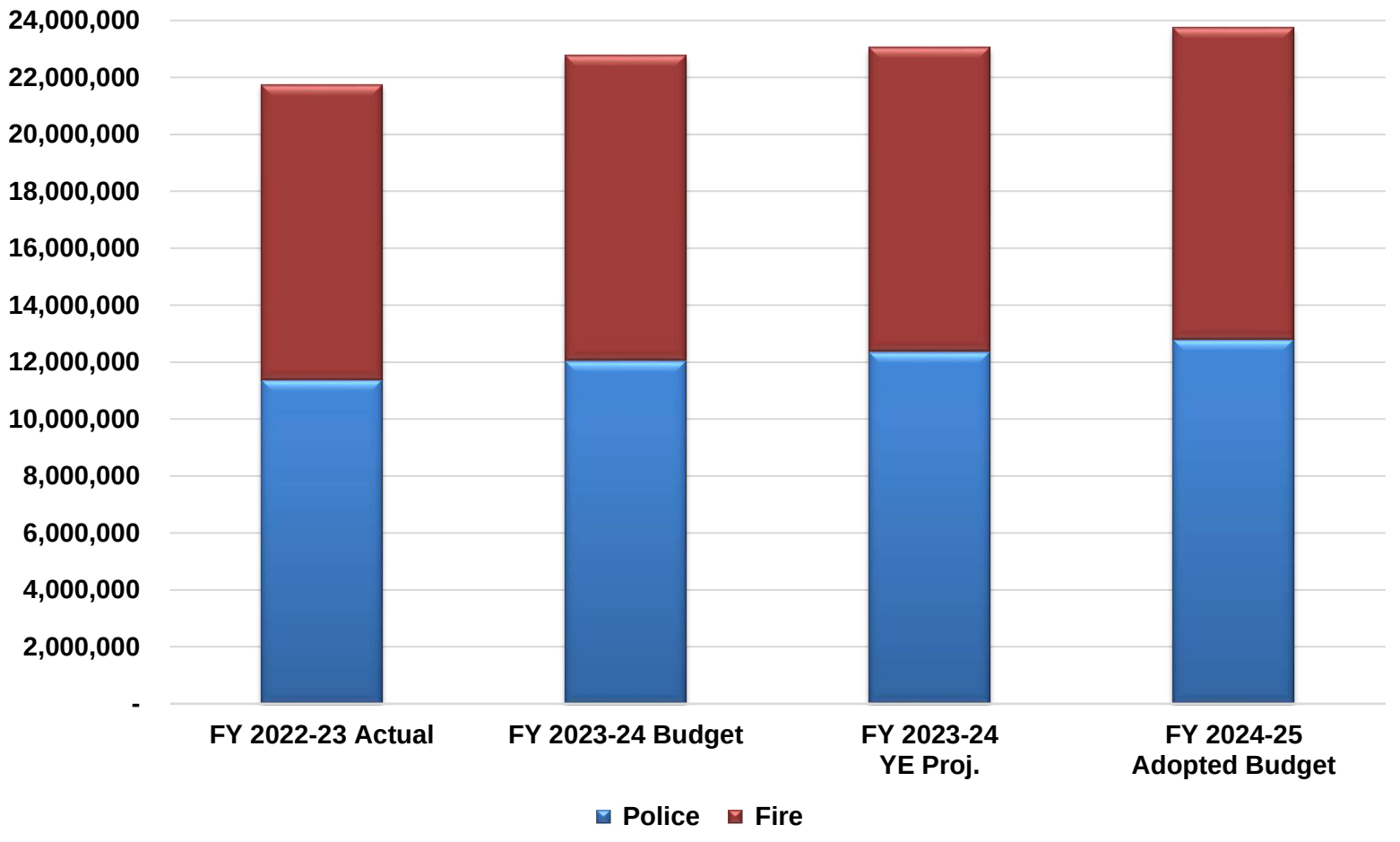
PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Code Enforcement Administrator	1.00	1.00	1.00	1.00	-
Code Compliance Officer	2.00	2.00	2.00	2.00	-
TOTAL	***3.00***	***3.00***	***3.00***	***3.00***	***-***

PUBLIC SAFETY



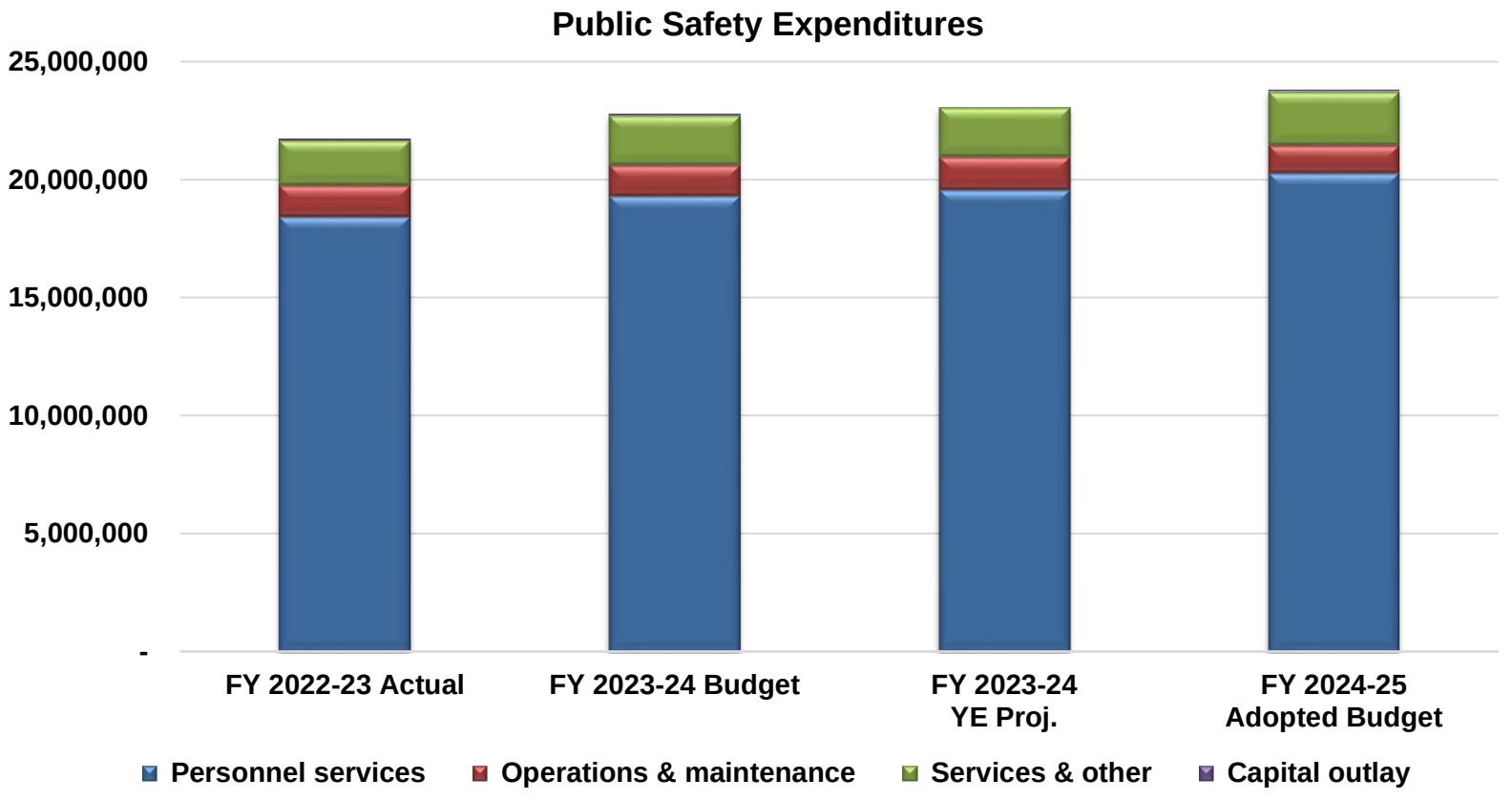


PUBLIC SAFETY

EXPENDITURE SUMMARY

EXPENDITURES BY DEPARTMENT:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Police	$ 11,380,756	$ 12,049,199	$ 12,376,593	$ 12,795,650	$ 746,451
Fire	10,373,852	10,721,577	10,675,113	10,963,722	242,145
TOTAL	**$ 21,754,608**	**$ 22,770,776**	**$ 23,051,706**	**$ 23,759,372**	**$ 988,596**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 18,427,219	$ 19,303,738	$ 19,560,098	$ 20,264,559	$ 960,821
Operations & maintenance	1,346,729	1,312,941	1,412,281	1,188,292	(124,649)
Services & other	1,893,831	2,098,497	2,079,327	2,248,497	150,000
Capital outlay	86,829	55,600	–	58,024	2,424
TOTAL	**$ 21,754,608**	**$ 22,770,776**	**$ 23,051,706**	**$ 23,759,372**	**$ 988,596**



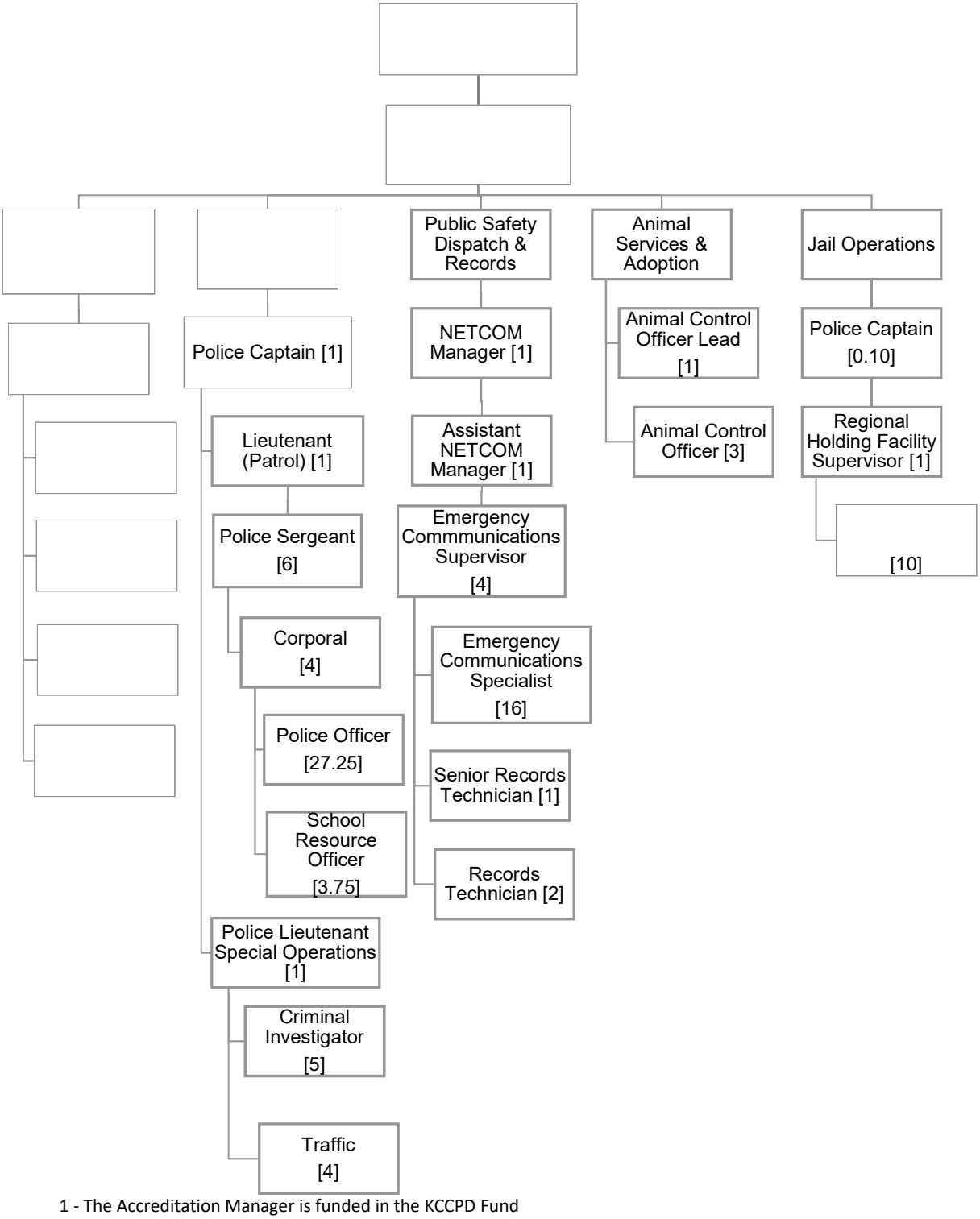
PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DEPARTMENT:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Police	97.00	98.00	98.00	98.00	-
Fire	57.00	57.00	57.00	57.00	-
TOTAL	***154.00***	***155.00***	***155.00***	***155.00***	***-***

POLICE DEPARTMENT

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

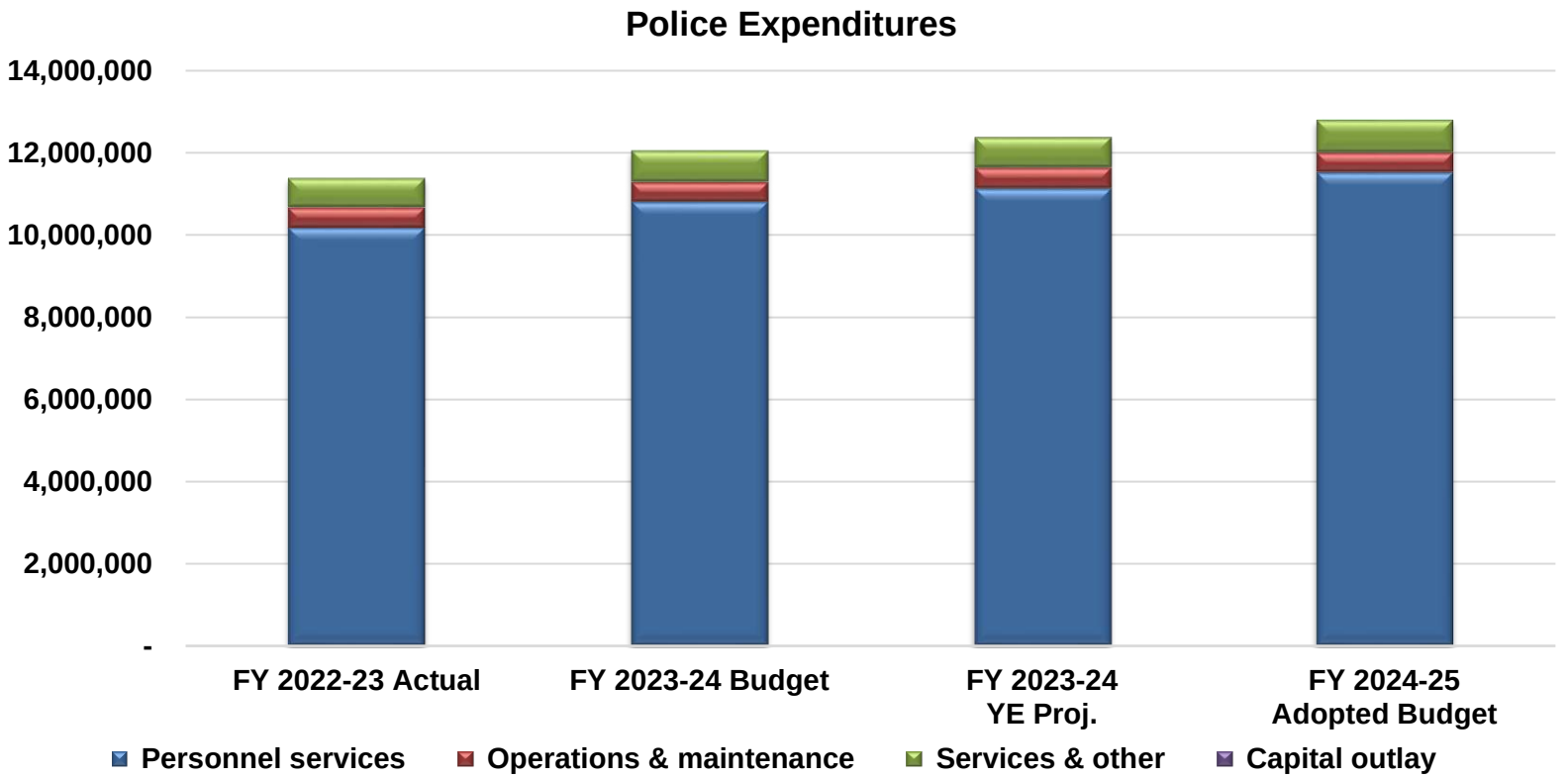


1 - The Accreditation Manager is funded in the KCCPD Fund

POLICE DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 775,900	$ 792,277	$ 797,218	$ 818,664	$ 26,387
Police Operations	6,753,259	7,159,192	7,380,880	7,639,640	480,448
Public Safety Dispatch & Records	2,527,387	2,575,982	2,716,151	2,792,012	216,030
Animal Services & Adoption	506,421	492,591	511,181	528,042	35,451
Jail Operations	817,789	1,029,157	971,163	1,017,292	(11,865)
TOTAL	**$ 11,380,756**	**$ 12,049,199**	**$ 12,376,593**	**$ 12,795,650**	**$ 746,451**
EXPENDITURES BY CATEGORY:					
Personnel services	$ 10,181,030	$ 10,813,990	$ 11,141,394	$ 11,531,272	$ 717,282
Operations & maintenance	503,456	471,400	495,450	469,800	(1,600)
Services & other	696,269	763,809	739,749	794,578	30,769
Capital outlay	–	–	–	–	–
TOTAL	**$ 11,380,756**	**$ 12,049,199**	**$ 12,376,593**	**$ 12,795,650**	**$ 746,451**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	3.90	3.90	3.90	3.90	0.00
Police Operations	53.00	53.00	53.00	53.00	0.00
Public Safety Dispatch & Records	26.00	26.00	26.00	26.00	0.00
Animal Services & Adoption	4.00	4.00	4.00	4.00	0.00
Jail Operations	10.10	11.10	11.10	11.10	0.00
TOTAL	***97.00***	***98.00***	***98.00***	***98.00***	***0.00***

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 OBJECTIVES:

1. Continue our focus on proactive crime prevention measures.
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 will continue our school campus patrol progam. 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. 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.
6. 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.
7. Continue the professional development of all personnel.
8. 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.
9. Provide quality leadership that fosters excellence, integrity, and continuous improvement designed to retain and reward valued team members.

DEPARTMENT GOALS:

1. Successfully achieve re-accreditation through CALEA/TPCA
2. Implement a new on-line reporting option for the community
3. Continue to place an emphasis on training & equipment for patrol based critical incident responses
4. Analyze and assess the newly implemented My90 community survey software and responses
5. Maintain patrol's response time (time call created to officer on-scene) to < 5 minutes for emergency calls; and reduce patrol's response time to < 10 minutes for non-emergency calls. (P2 & P3)
6. Analyze and assess the newly implemented annual evaluation system
7. Expand our lidar capabilities to effectively enforce speed violators in an effort to reduce traffic collisions
8. Ensuring the proper use of the Flock ALPR system to maximize our investigative capabilities
9. Utilize VIPS personnel to assist departmental needs and community outreach.
10. Maintain NIBRS submission error rate at or below 4% (FBI standard)
11. Continue to implement the department Wellness Program for department employees.

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Total Part I Major Crimes	395	340	340	340
Crime Rate	8.12	7.29	7.29	7.29
Traffic Safety:				
Reported Traffic Collisions	386	250	350	300
Timely Service:				
Priority 1 Response Times (Goal is in 5 minutes or less)	4:02	4:00	4:00	5:00
Total arrest made	525	800	800	800
Total cases investigated	1,006	1,500	1,200	1,200
Alarm Responses	1,586	2,000	1,600	1,600
Total Calls For Service	65,502	78,000	75,000	77,000

POLICE DEPARTMENT

PERFORMANCE INDICATORS				
Case Clearance Rate	32%	50%	40%	40%
Police Activities process by NETCOM:				
Total	220,146	215,000	220,000	220,000
Number of Fire/EMS calls for service:				
Total	10,848	11,000	11,000	11,000
Number of 9-1-1 calls received:				
Total	39,809	37,000	40,000	40,000
Efficiency/Effectiveness:				
Average time from call receipt to dispatch				
Police emergency calls (minutes)	:30	:50	:30	:50
Fire/EMS emergency calls (minutes)	:16	:40	:40	:40
Percent of 911 phone calls answered within 10 seconds	99%	99%	99%	99%
Stray Animals Impounded	579	800	600	700
Public Education Programs	6	5	5	5
Total Calls for Service	3,657	4,000	4,000	4,000
Animal Bite Reports Taken	124	150	150	150
Keller Prisoners Detained	449	800	600	800
Southlake Prisoners Detained	450	800	500	800
Westlake Prisoners Detained	76	200	200	200
Colleyville Prisoners Detained	380	600	500	600
Roanoke Prisoners Detained	417	400	450	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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 550,963	$ 556,177	$ 565,988	$ 584,592	$ 28,415
Operations & maintenance	65,349	56,300	57,300	55,300	(1,000)
Services & other	159,587	179,800	173,930	178,772	(1,028)
Capital outlay	–	–	–	–	–
TOTAL	**$ 775,900**	**$ 792,277**	**$ 797,218**	**$ 818,664**	**$ 26,387**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
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	-
TOTAL	***3.90***	***3.90***	***3.90***	***3.90***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 6,213,626	$ 6,647,052	$ 6,863,340	$ 7,115,365	$ 468,313
Operations & maintenance	341,679	291,200	292,100	291,200	–
Services & other	197,953	220,940	225,440	233,075	12,135
Capital outlay	–	–	–	–	–
TOTAL	**$ 6,753,259**	**$ 7,159,192**	**$ 7,380,880**	**$ 7,639,640**	**$ 480,448**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Police Captain	1.00	1.00	1.00	1.00	-
Police Lieutenant	2.00	2.00	2.00	2.00	-
Police Sergeant	6.00	6.00	6.00	6.00	-
Police Corporal	4.00	4.00	4.00	4.00	-
Criminal Investigator	5.00	5.00	5.00	5.00	-
Police Officer	35.00	35.00	35.00	35.00	-
TOTAL	***53.00***	***53.00***	***53.00***	***53.00***	***-***

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 16 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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 2,409,192	$ 2,437,501	$ 2,576,740	$ 2,656,795	$ 219,294
Operations & maintenance	14,124	18,250	23,500	18,250	-
Services & other	104,071	120,231	115,911	116,967	(3,264)
Capital outlay	–	–	–	–	-
TOTAL	**$ 2,527,387**	**$ 2,575,982**	**$ 2,716,151**	**$ 2,792,012**	**$ 216,030**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
NETCOM Manager	1.00	1.00	1.00	1.00	-
Assistant NETCOM Manager	1.00	1.00	1.00	1.00	-
Senior Records Technician	1.00	1.00	1.00	1.00	-
Records Technician	2.00	2.00	2.00	2.00	-
Emergency Communications Supervisor	4.00	4.00	4.00	4.00	-
Emergency Communications Specialist	16.00	16.00	16.00	16.00	-
TOTAL	***25.00***	***25.00***	***25.00***	***25.00***	***-***

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

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 317,349	$ 312,546	$ 311,106	$ 326,017	$ 13,471
Operations & maintenance	49,778	38,950	65,350	41,450	2,500
Services & other	139,294	141,095	134,725	160,575	19,480
Capital outlay	–	–	–	–	–
TOTAL	**$ 506,421**	**$ 492,591**	**$ 511,181**	**$ 528,042**	**$ 35,451**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Animal Control Officer Lead	-	1.00	1.00	1.00	-
Animal Control Officer	4.00	3.00	3.00	3.00	-
TOTAL	***4.00***	***4.00***	***4.00***	***4.00***	***-***

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

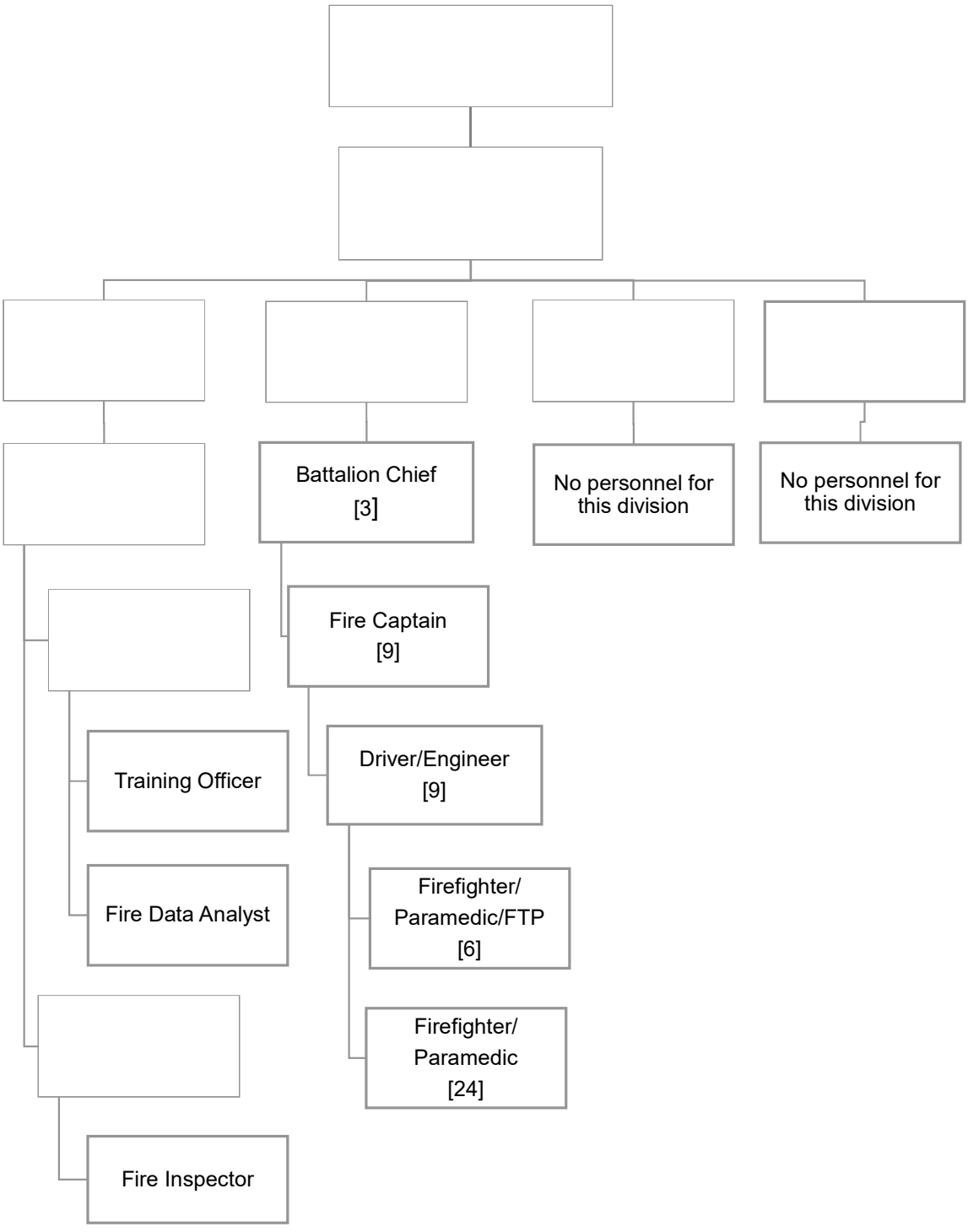
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 689,900	$ 860,714	$ 824,220	$ 848,503	$ (12,211)
Operations & maintenance	32,525	66,700	57,200	63,600	(3,100)
Services & other	95,364	101,743	89,743	105,189	3,446
Capital outlay	–	–	–	–	-
TOTAL	**$ 817,789**	**$ 1,029,157**	**$ 971,163**	**$ 1,017,292**	**$ (11,865)**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Police Captain	0.10	0.10	0.10	0.10	-
Detention Officer	9.00	10.00	10.00	10.00	-
Regional Holding Facility Manager	1.00	1.00	1.00	1.00	-
TOTAL	***10.10***	***11.10***	***11.10***	***11.10***	***-***

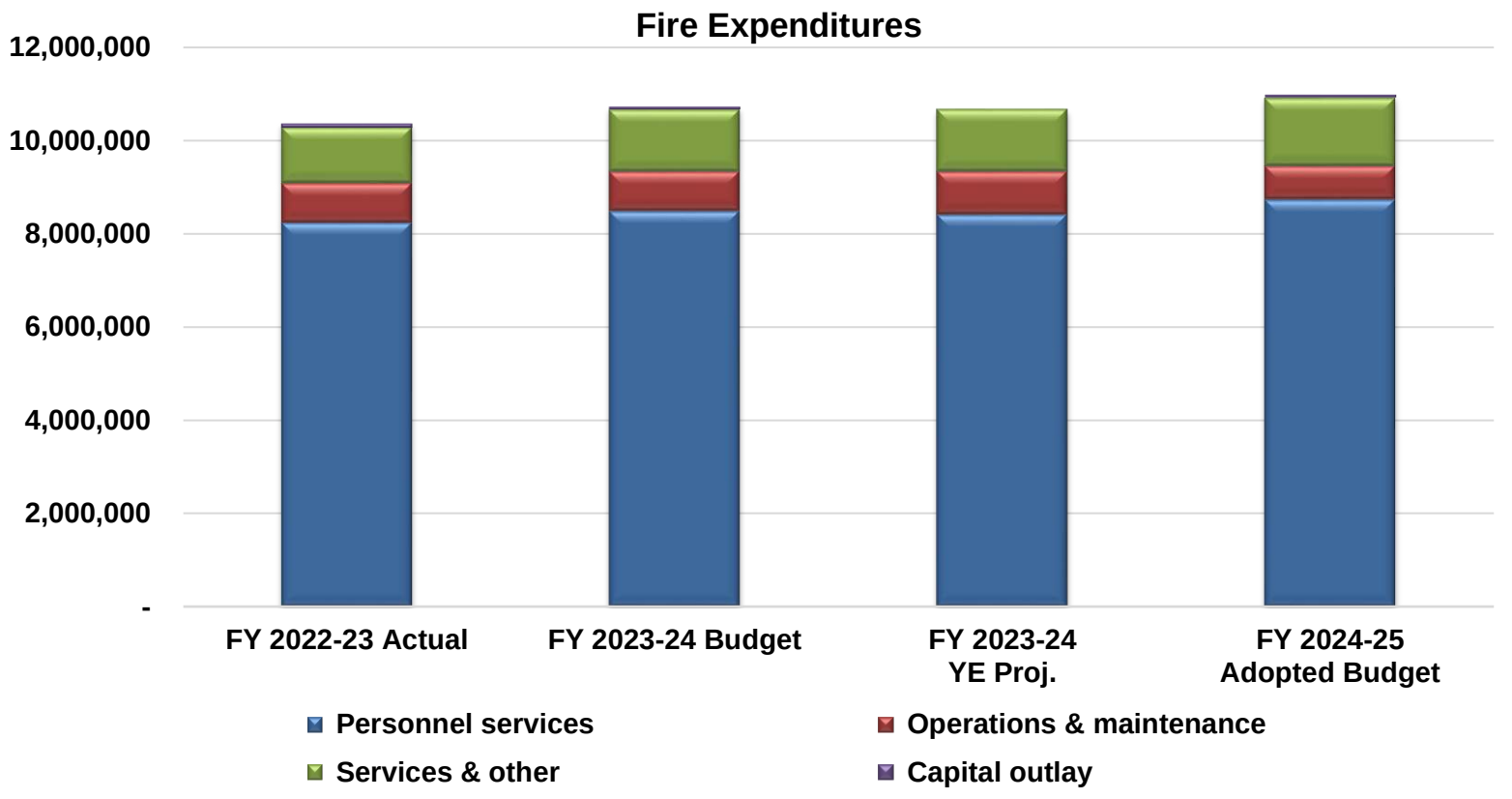
FIRE DEPARTMENT



FIRE DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 1,124,059	$ 1,226,136	$ 1,196,032	$ 1,180,956	$ (45,180)
Fire Operations	8,632,060	8,930,064	8,906,904	9,151,892	221,828
Emergency Medical Services	505,821	480,412	524,202	538,235	57,823
Emergency Management	111,913	84,965	47,975	92,639	7,674
TOTAL	**$ 10,373,852**	**$ 10,721,577**	**$ 10,675,113**	**$ 10,963,722**	**$ 242,145**
EXPENDITURES BY CATEGORY:					
Personnel services	$ 8,246,188	$ 8,489,748	$ 8,418,704	$ 8,733,287	$ 243,539
Operations & maintenance	843,273	841,541	916,831	718,492	(123,049)
Services & other	1,197,562	1,334,688	1,339,578	1,453,919	119,231
Capital outlay	86,829	55,600	–	58,024	2,424
TOTAL	**$ 10,373,852**	**$ 10,721,577**	**$ 10,675,113**	**$ 10,963,722**	**$ 242,145**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	6.00	6.00	6.00	6.00	-
Fire Operations	51.00	51.00	51.00	51.00	-
TOTAL	***57.00***	***57.00***	***57.00***	***57.00***	***-***

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 OBJECTIVES:

1. Enhance Emergency Response Capabilities
2. Enhance Community Outreach Programs
3. Optimize Resource Management
4. Strengthen Community Relationships
5. Improve Training and Staff Development

DEPARTMENT GOALS:

1. Achieve an average response time of 5 minutes or less for 90% of emergency calls
2. Conduct quarterly training sessions and ensure 100% participation from all personnel
3. Increase public participation in fire department events (ie open houses and health fairs)
4. Enhance equipment and maintenance schedules to reduce downtime through a proactive maintenance program
5. Establish formal partnerships with local organizations to support fire prevention and safety initiatives
6. Ensure fire personnel are equipped with the latest skills and knowledge by promoting a culture of continuous improvement.
7. Establish a culture where every member feels valued, respected, and empowered to excel

FIRE DEPARTMENT

SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Total calls for service	4,793	4,750	4,950	5,099
- Fire Incidents	994	1,000	1,125	1,170
- Public Service	616	550	600	650
- EMS Incidents	3,183	3,000	3,200	3,700
Commercial fire inspections conducted	1,407	2,250	2,360	2,000
Commercial construction plans/plats reviewed	826	1,000	125	800
Public fire education programs provided	52	60	65	65
Fire investigations conducted	2	8	5	2
Fire and non-EMS calls	994	1,050	1,050	1,075
Public Service calls	616	550	650	650
Fire Training Classes	2,837	3,000	3,000	3,000
Fire Training Hours	15,310	18,000	17,500	18,000
Fire Hydrant Testing/Inspection (changed to annual from bi-annual)	1,657	1,800	1,800	1,800
Commercial Preplans (changed to annual from bi-annual)	1,407	1,400	1,400	1,450
Company-based fire inspections	499	750	600	650
Response Data (Emergency only)				
Turnout Time (Dispatch to en route in seconds)				
Fire (Goal of 80 seconds 90% of the time)	94%	90%	93%	92%
EMS (Goal of 60 seconds 90% of the time)	92%	90%	92%	92%
Travel Time (en route to on-scene in seconds)				
Fire (Goal of 370 seconds 90% of the time)				
District 1	81%	90%	82%	82%
District 2	81%	90%	82%	82%
District 3	80%	90%	80%	81%
EMS (Goal of 330 seconds 90% of the time)				
District 1	70%	90%	70%	70%
District 2	71%	90%	70%	70%
District 3	70%	90%	70%	70%
EMS/Rescue calls for service	3,183	3,000	3,501	3,700
EMS total patients not transported	741	675	837	945
EMS total patient transports	2,442	2,500	2,686	2,800

FIRE DEPARTMENT

PERFORMANCE INDICATORS	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Response Data (Emergency Only)				
Average total emergency response time	5:19	5:00	5:15	5:00
Fractile total emergency response time (90% of the time)	8:17	8:15	8:15	8:15
Fire (Goal of 8:30 90% of the time)	8:55	8:30	8:45	8:40
EMS (Goal of 7:30 90% of the time)	7:42	7:30	7:40	7:35
Ambulance transport out of service time (average in minutes)	56	60	60	60
Simulation scenarios conducted	58	75	75	75
Charts reviewed for Continuous Quality Improvement	100%	100%	100%	100%
Patient contact to 12-lead EKG time (average in minutes)	3:42	5:00	4:00	4:00
STEMI recognition to cardiac cath lab activation	7:59	5:00	5:00	5:00
Patient contact to cardiologist intervention (average in minutes)	69	65	65	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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 933,882	$ 983,833	$ 958,129	$ 985,841	$ 2,008
Operations & maintenance	12,236	16,950	12,550	16,950	–
Services & other	177,941	225,353	225,353	178,165	(47,188)
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,124,059**	**$ 1,226,136**	**$ 1,196,032**	**$ 1,180,956**	**$ (45,180)**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**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	-
Fire Data Analyst	-	-	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	-	-	(1.00)
TOTAL	***6.00***	***6.00***	***6.00***	***6.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 7,312,306	$ 7,505,915	$ 7,460,575	$ 7,747,446	$ 241,531
Operations & maintenance	596,444	627,301	666,451	484,462	(142,839)
Services & other	695,422	788,848	779,878	919,984	131,136
Capital outlay	27,887	8,000	–	–	(8,000)
TOTAL	**$ 8,632,060**	**$ 8,930,064**	**$ 8,906,904**	**$ 9,151,892**	**$ 221,828**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
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	-
Field Training Paramedic	6.00	6.00	6.00	6.00	-
Firefighter/Paramedic	24.00	24.00	24.00	24.00	-
TOTAL	***51.00***	***51.00***	***51.00***	***51.00***	***-***

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

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	191,790	175,375	213,415	197,915	22,540
Services & other	314,031	305,037	310,787	340,320	35,283
Capital outlay	–	–	–	–	–
TOTAL	**$ 505,821**	**$ 480,412**	**$ 524,202**	**$ 538,235**	**$ 57,823**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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

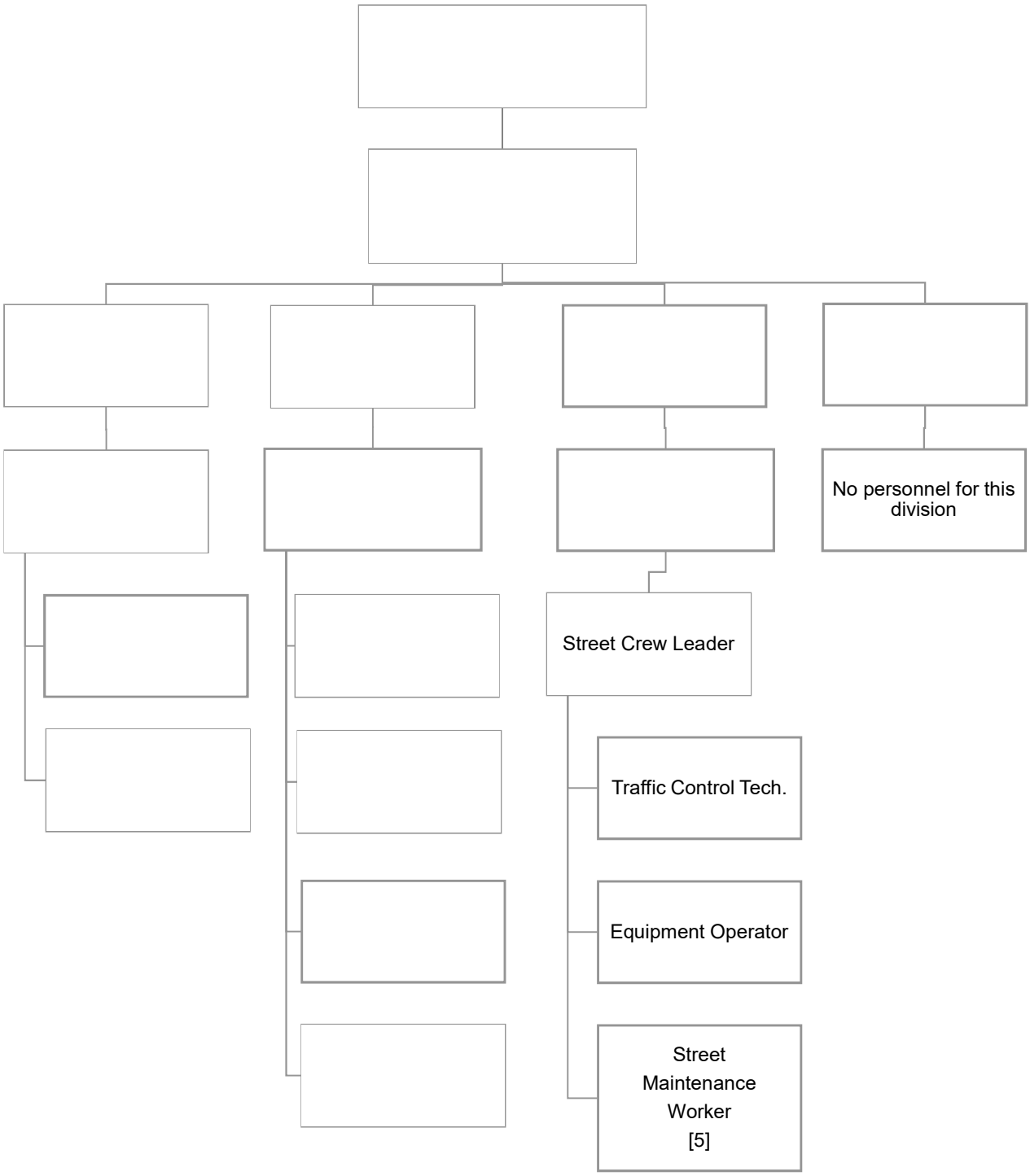
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	42,803	21,915	24,415	19,165	(2,750)
Services & other	10,167	15,450	23,560	15,450	–
Capital outlay	58,942	47,600	–	58,024	10,424
TOTAL	**$ 111,913**	**$ 84,965**	**$ 47,975**	**$ 92,639**	**$ 7,674**

PERSONNEL SUMMARY

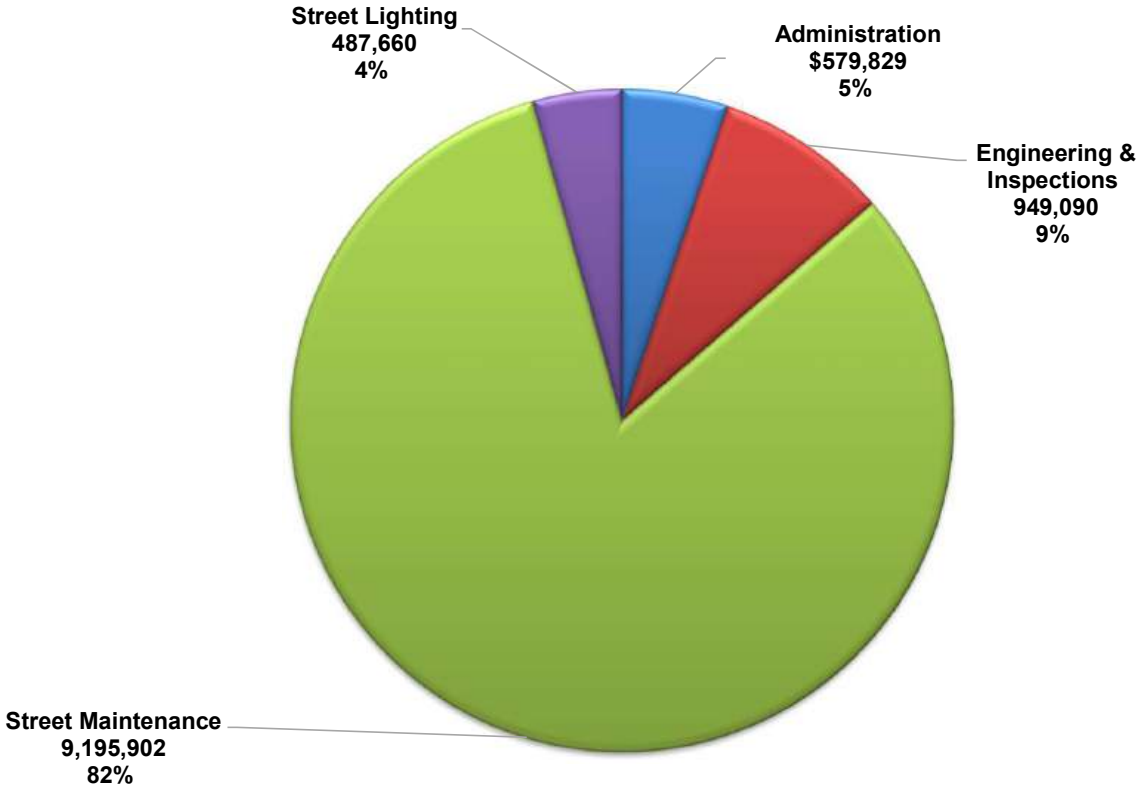
(Full-time Equivalent Positions - Includes Vacant Positions)

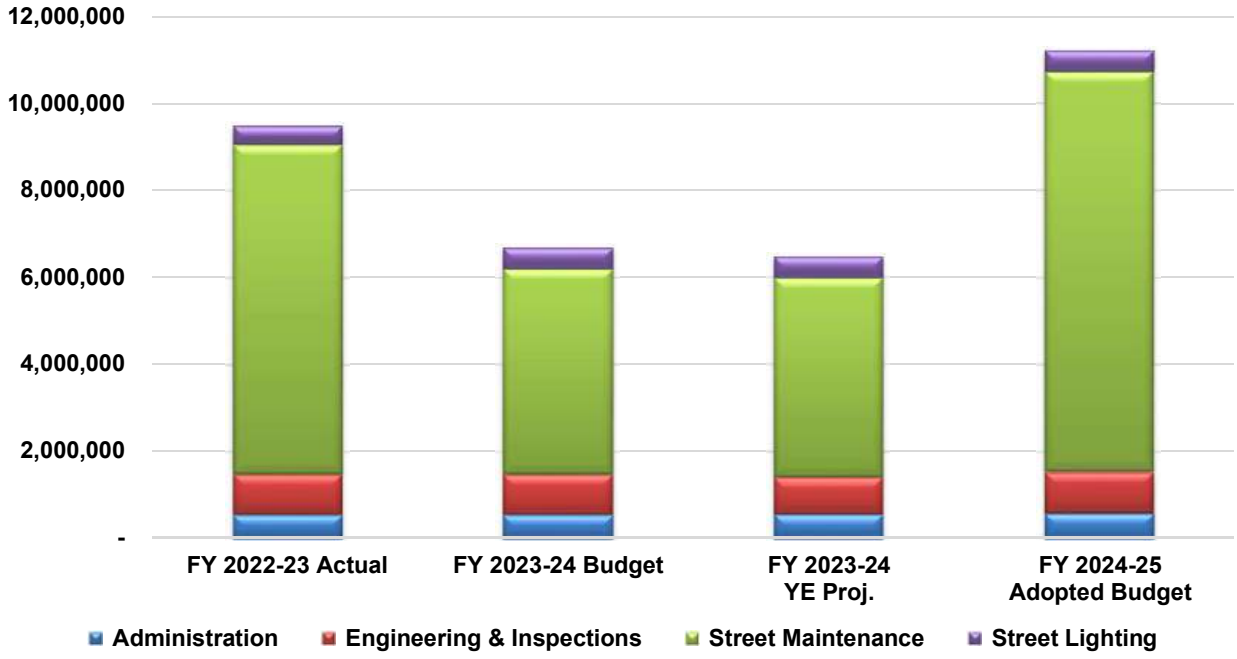
BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

PUBLIC WORKS DEPARTMENT - GENERAL FUND



PUBLIC WORKS





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 OBJECTIVES:

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 expections.
4. Ensure a safe, appropriately operated, and well maintained transportation system.

DEPARTMENT GOALS:

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. Begin implementation of a new asset management system.

SERVICE LEVEL ANALYSIS

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
CIP Projects Designed/Reviewed	12	*	15	15
Streets Resurfaced (miles)	1.2	*	3.14	1.33
Sidewalks Repaired (linear feet)	21,121	*	5,921	3,600
Potholes Repaired	163	*	180	175

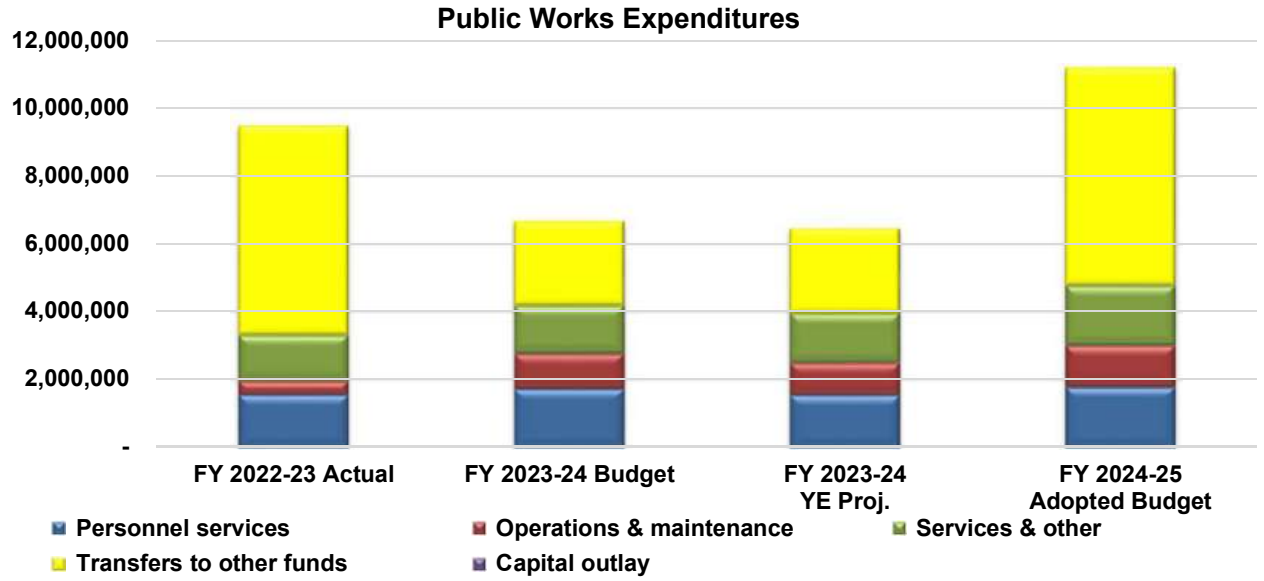
* New Measure

Performance Indicators	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
% of Capital Improvement Projects completed within 10% of budget.	50%	90%	50%	90%
% of roadway system above 70 on the Pavement Condition Index (PCI)	46%	46%	51%	46%
% of roadway system in repair backlog (PCI ≤30)	1%	1%	2%	2%
% of potholes repaired within 5 days	98%	96%	97%	96%
% of overall lane miles swept (currently 444 lane miles) as planned	144%	100%	57%	100%

PUBLIC WORKS DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 551,819	$ 552,767	$ 556,713	$ 579,829	$ 27,062
Engineering & Inspections	933,534	927,747	852,722	949,090	21,343
Street Maintenance	7,570,904	4,713,854	4,566,103	9,195,902	4,482,048
Street Lighting	438,841	487,660	487,660	487,660	–
TOTAL	**$ 9,495,098**	**$ 6,682,028**	**$ 6,463,198**	**$ 11,212,481**	**$ 4,530,453**
EXPENDITURES BY CATEGORY:					
Personnel services	$ 1,563,936	$ 1,735,318	$ 1,554,961	$ 1,788,770	$ 53,452
Operations & maintenance	407,011	1,036,237	954,214	1,222,850	186,613
Services & other	1,349,152	1,415,473	1,459,023	1,765,861	350,388
Transfers to other funds	6,175,000	2,495,000	2,495,000	6,435,000	3,940,000
Capital outlay	–	–	–	–	–
TOTAL	**$ 9,495,098**	**$ 6,682,028**	**$ 6,463,198**	**$ 11,212,481**	**$ 4,530,453**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DEPARTMENT:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	3.00	3.00	3.00	3.00	-
Engineering & Inspections	5.00	5.00	5.00	5.00	-
Street Maintenance	9.00	9.00	9.00	9.00	-
Street Lighting	-	-	-	-	-
TOTAL	***17.00***	***17.00***	***17.00***	***17.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 405,544	$ 470,257	$ 473,486	$ 488,937	$ 18,680
Operations & maintenance	2,346	1,400	2,617	1,750	350
Services & other	143,928	81,110	80,610	89,142	8,032
Capital outlay	–	–	–	–	–
TOTAL	**$ 551,819**	**$ 552,767**	**$ 556,713**	**$ 579,829**	**$ 27,062**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Director of Public Works	1.00	1.00	1.00	1.00	-
Assistant Public Works Director	1.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
TOTAL	***3.00***	***3.00***	***3.00***	***3.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 484,921	$ 584,991	$ 511,966	$ 601,261	$ 16,270
Operations & maintenance	3,691	5,300	3,300	4,300	(1,000)
Services & other	444,922	337,456	337,456	343,529	6,073
Capital outlay	–	–	–	–	–
TOTAL	**$ 933,534**	**$ 927,747**	**$ 852,722**	**$ 949,090**	**$ 21,343**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
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	1.00	-
TOTAL	***5.00***	***5.00***	***5.00***	***5.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 673,471	$ 680,070	$ 569,509	$ 698,572	$ 18,502
Operations & maintenance	400,973	1,029,537	948,297	1,216,800	187,263
Services & other	321,460	509,247	553,297	845,530	336,283
Transfers to other funds	6,175,000	2,495,000	2,495,000	6,435,000	3,940,000
Capital outlay	–	–	–	–	–
TOTAL	**$ 7,570,904**	**$ 4,713,854**	**$ 4,566,103**	**$ 9,195,902**	**$ 4,482,048**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Streets Supervisor	1.00	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	-
TOTAL	***9.00***	***9.00***	***9.00***	***9.00***	***-***

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

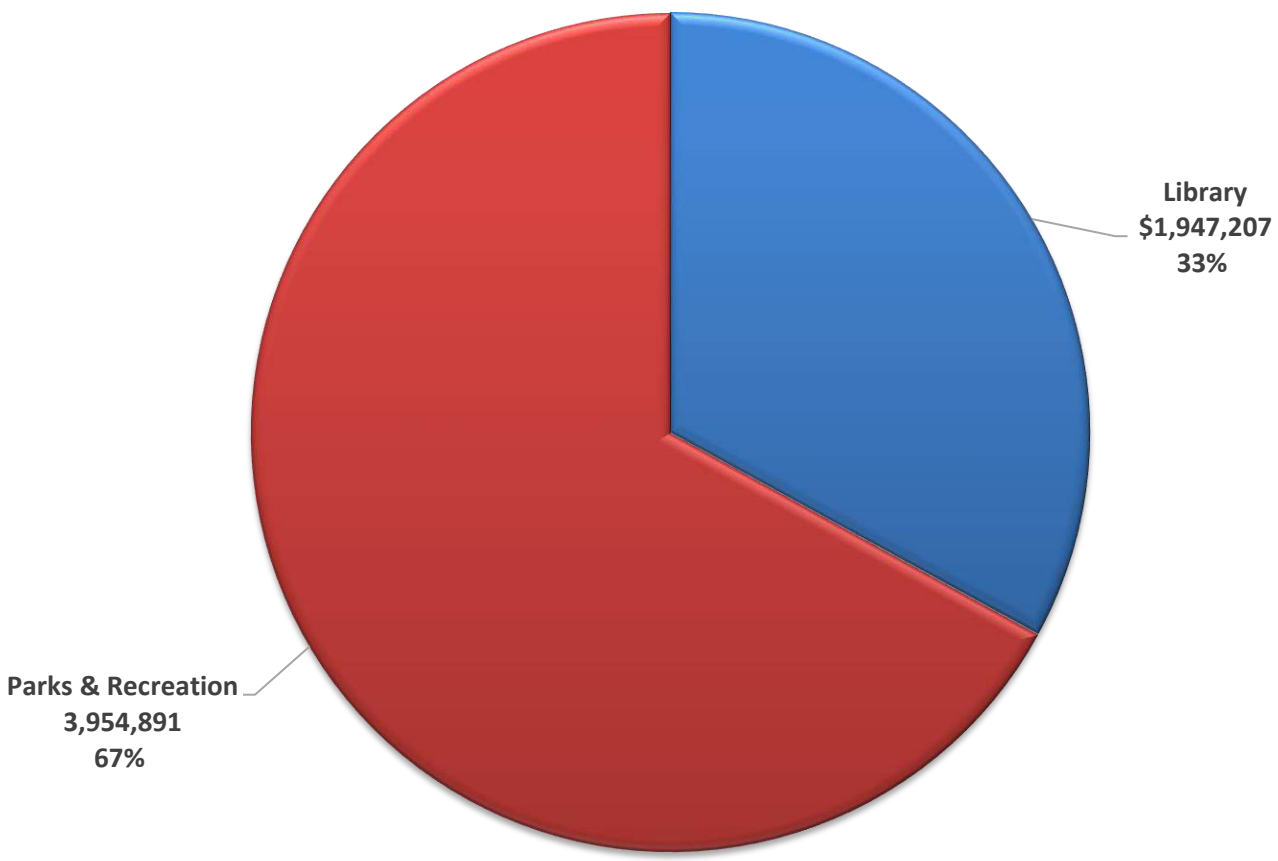
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	–	–	–	–	–
Services & other	438,841	487,660	487,660	487,660	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 438,841**	**$ 487,660**	**$ 487,660**	**$ 487,660**	**$ –**

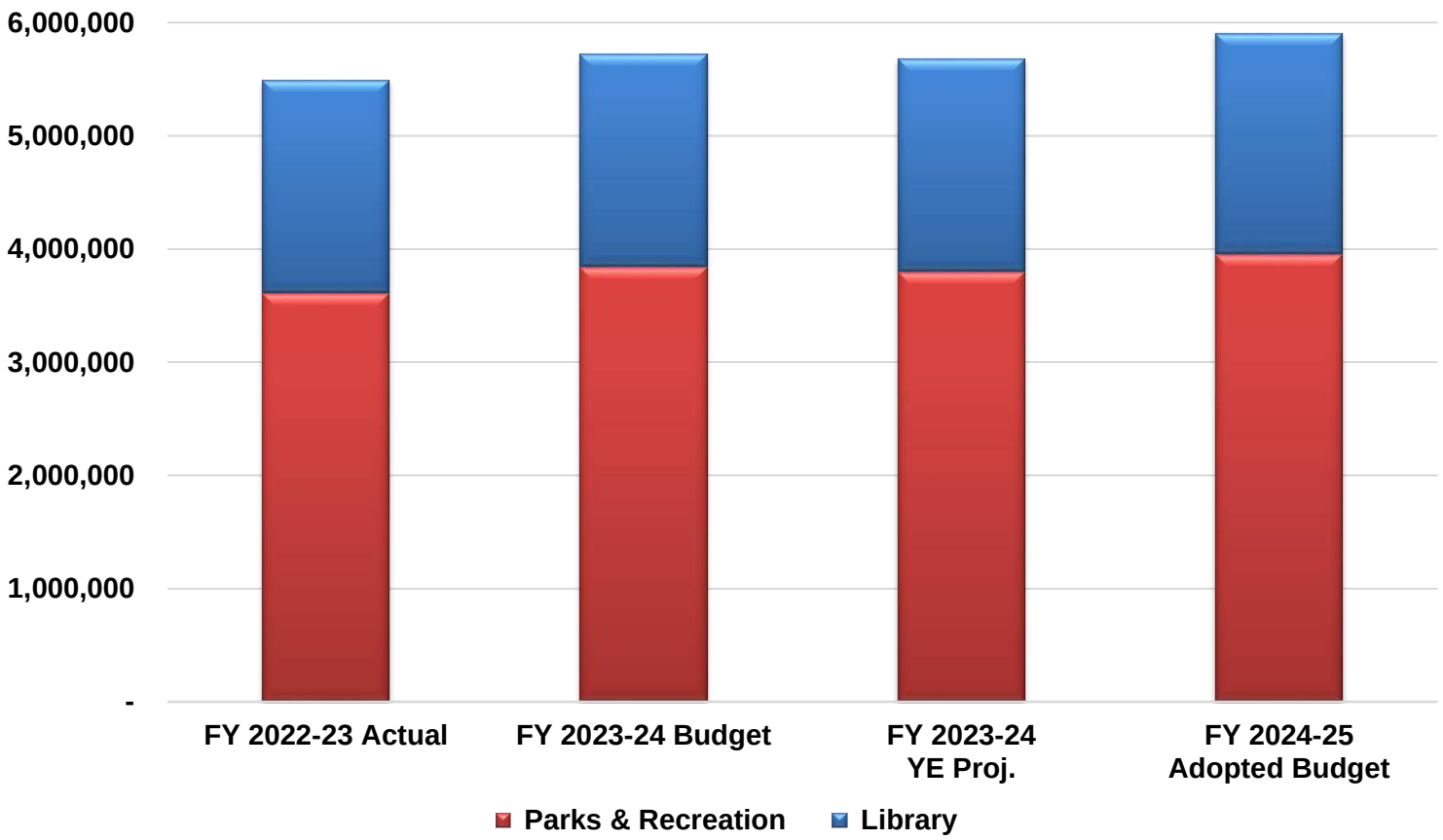
PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

RECREATION AND CULTURE



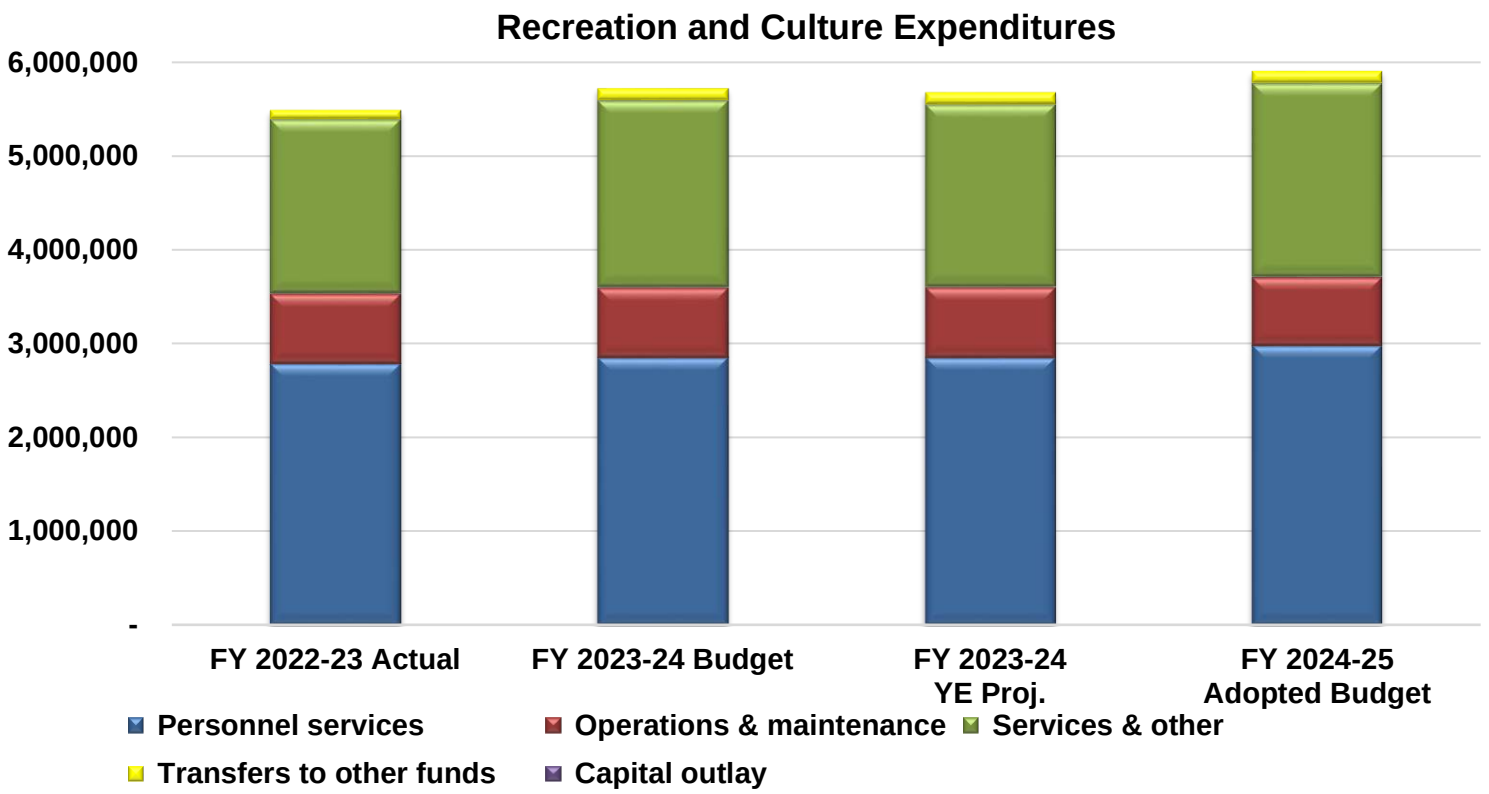


RECREATION AND CULTURE

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Library	$ 1,880,882	$ 1,877,562	$ 1,878,620	$ 1,947,207	$ 69,645
Parks & Recreation	3,607,830	3,841,909	3,801,307	3,954,891	112,982
TOTAL	**$ 5,488,712**	**$ 5,719,471**	**$ 5,679,927**	**$ 5,902,098**	**$ 182,627**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 2,784,410	$ 2,848,768	$ 2,849,368	$ 2,975,736	$ 126,968
Operations & maintenance	749,610	751,038	752,525	736,554	(14,484)
Services & other	1,857,092	1,992,065	1,946,484	2,062,208	70,143
Transfers to other funds	97,600	127,600	127,600	127,600	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 5,488,712**	**$ 5,719,471**	**$ 5,675,977**	**$ 5,902,098**	**$ 182,627**

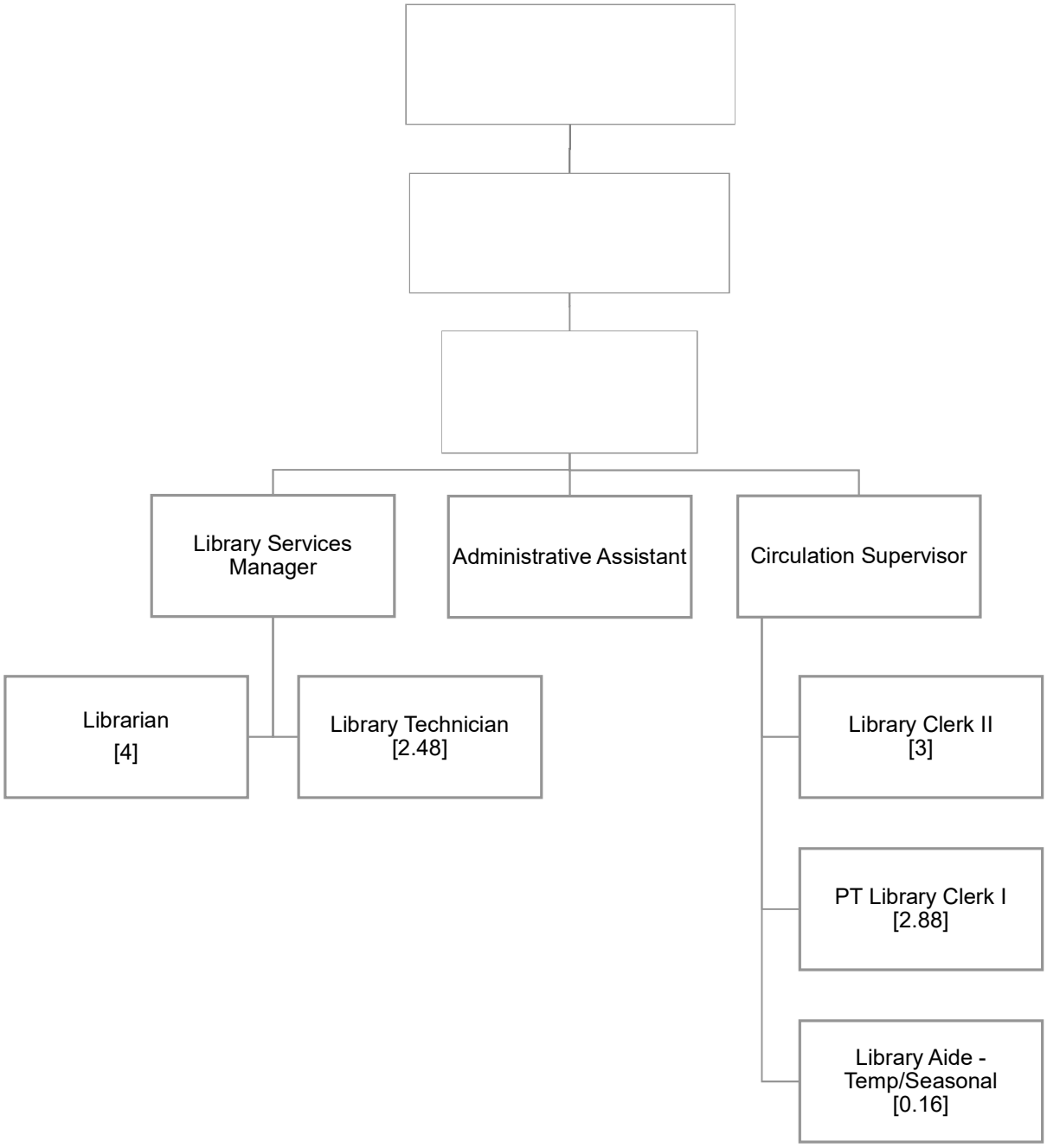


PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DEPARTMENT:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Library	15.52	15.52	15.52	15.52	-
Parks & Recreation	22.96	22.96	22.96	22.96	-
TOTAL	***38.48***	***38.48***	***38.48***	***38.48***	***-***

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 OBJECTIVES:

1. Build a collection and create a space in which all members of the public can interact, exchange ideas, learn, and enhance community.
2. Offer high quality, consistent programming and cultural opportunities for children, teens, and adults that inform, educate, inspire, enhance, and enrich the 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. Protect the community's investment in the collection and the library's facilities.
5. Create a stable and sustainable economic model that allows for partnerships at all levels with commmunity organizations, businesses, city departments, and other libraries.

DEPARTMENT GOALS:

1. Perform regular and ongoing analyses of the library's collection, services, and service population to maintain currency, relevancy, and usefulness.
2. Offer at least 650 public programs and cultural opportunities that appeal to a variety of ages and interests.
3. Educate and retain highly skilled employees by sending all professional staff to participate in high quality industry conferences where new and emerging ideas and technologies can be found.
4. Increase utilization of the Annex space.
5. Continue to develop beneficial consortium partnerships in MetroShare, North Texas Libraries on the Go, and CloudLink. Leverage these groups to the benefit of the patron.

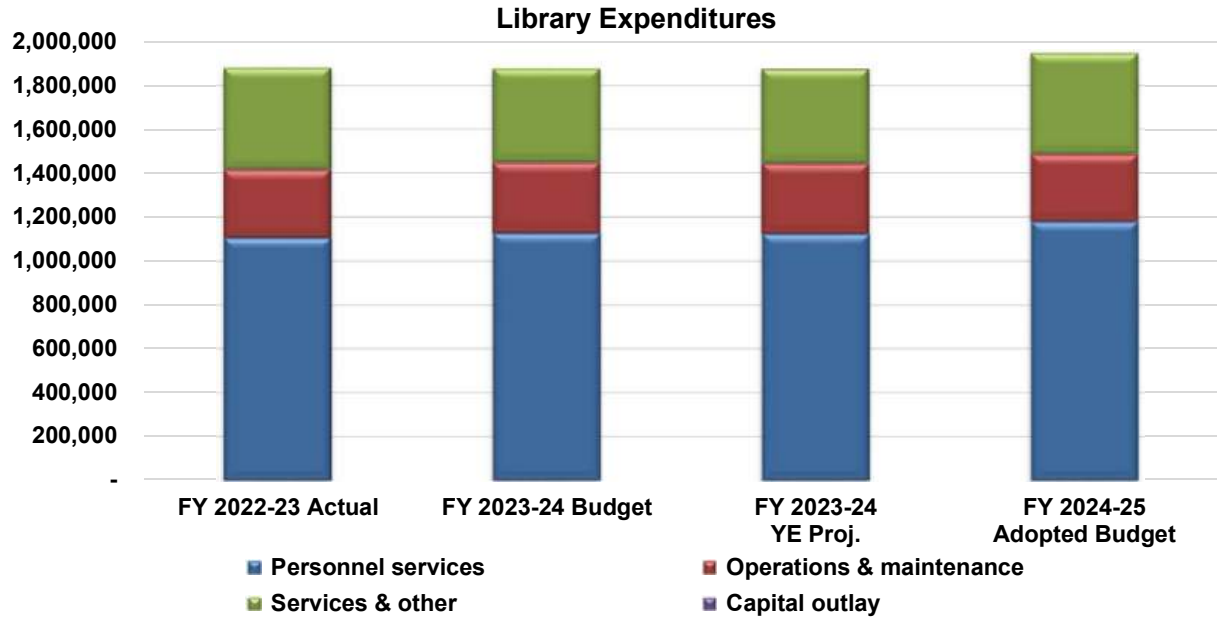
SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Visits to Library	188,296	150,000	184,856	170,000
Number of checkouts	581,720	550,000	500,858	525,000
Library programs participants	20,026	25,000	13,724	17,000
Digital Service Usage	74,426	70,000	67,096	68,000

PERFORMANCE INDICATORS	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Checkouts per FTE employee as a measure of workload (Texas average of 13,328 checkouts per FTE)	37,482	35,438	32,272	34,000
Library visits per capita (Texas average 0.87)	4.07	3.30	3.99	3.63
Library checkouts per capita (Texas average 3.35)	12.56	12.12	10.82	11.51
Digital Services usage per capita (Texas average 0.09)	1.61	1.54	1	1
Program participation per FTE (state average 450)	1,290	1,611	884	1,555
Experiential Usage	N/A	65,000	26,026	30,000

LIBRARY
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 1,106,829	$ 1,127,677	$ 1,123,515	$ 1,180,549	$ 52,872
Operations & maintenance	310,240	321,750	321,750	306,480	(15,270)
Services & other	463,813	428,135	429,405	460,178	32,043
Capital outlay	–	–	3,950	–	–
TOTAL	**$ 1,880,882**	**$ 1,877,562**	**$ 1,878,620**	**$ 1,947,207**	**$ 69,645**

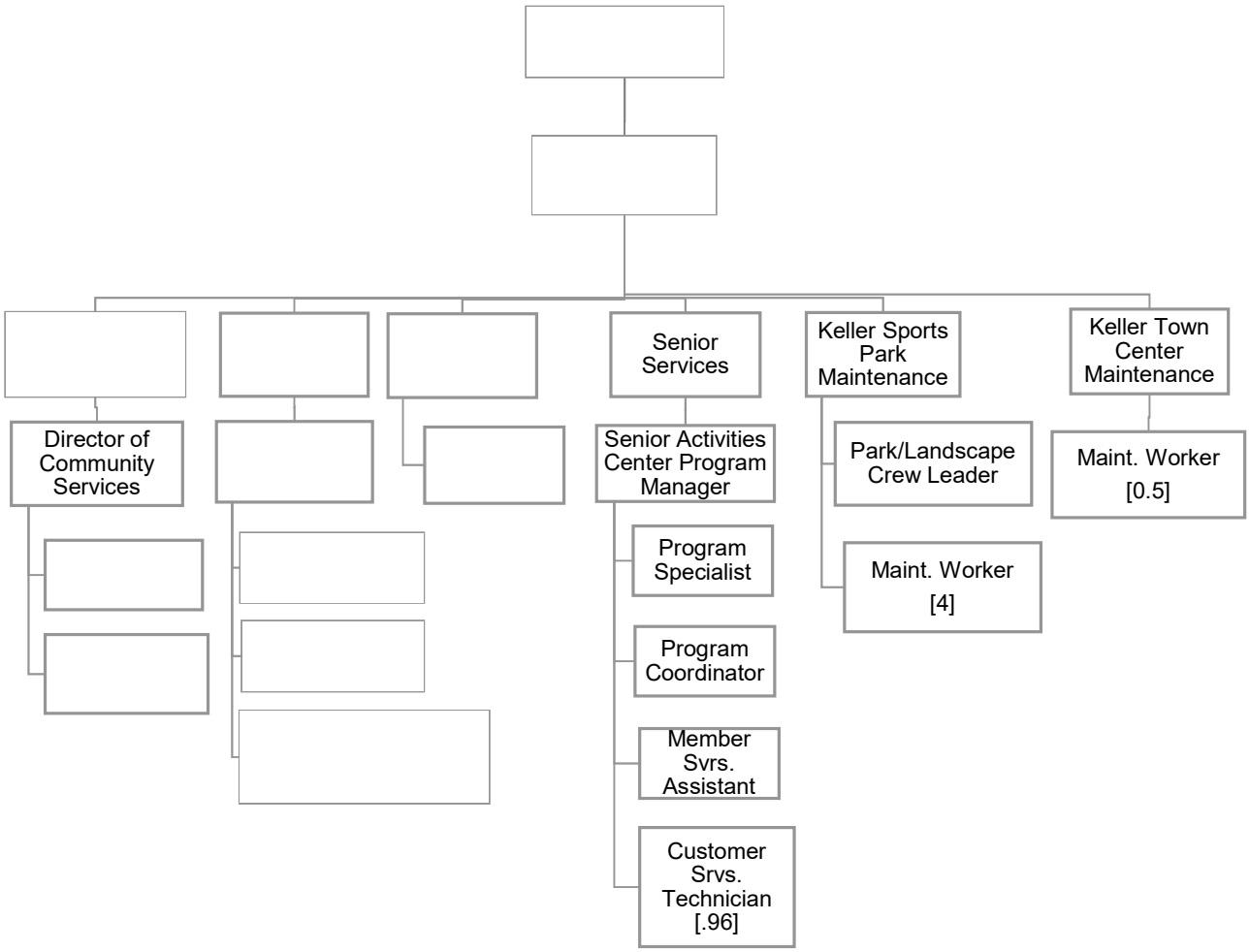


PERSONNEL SUMMARY

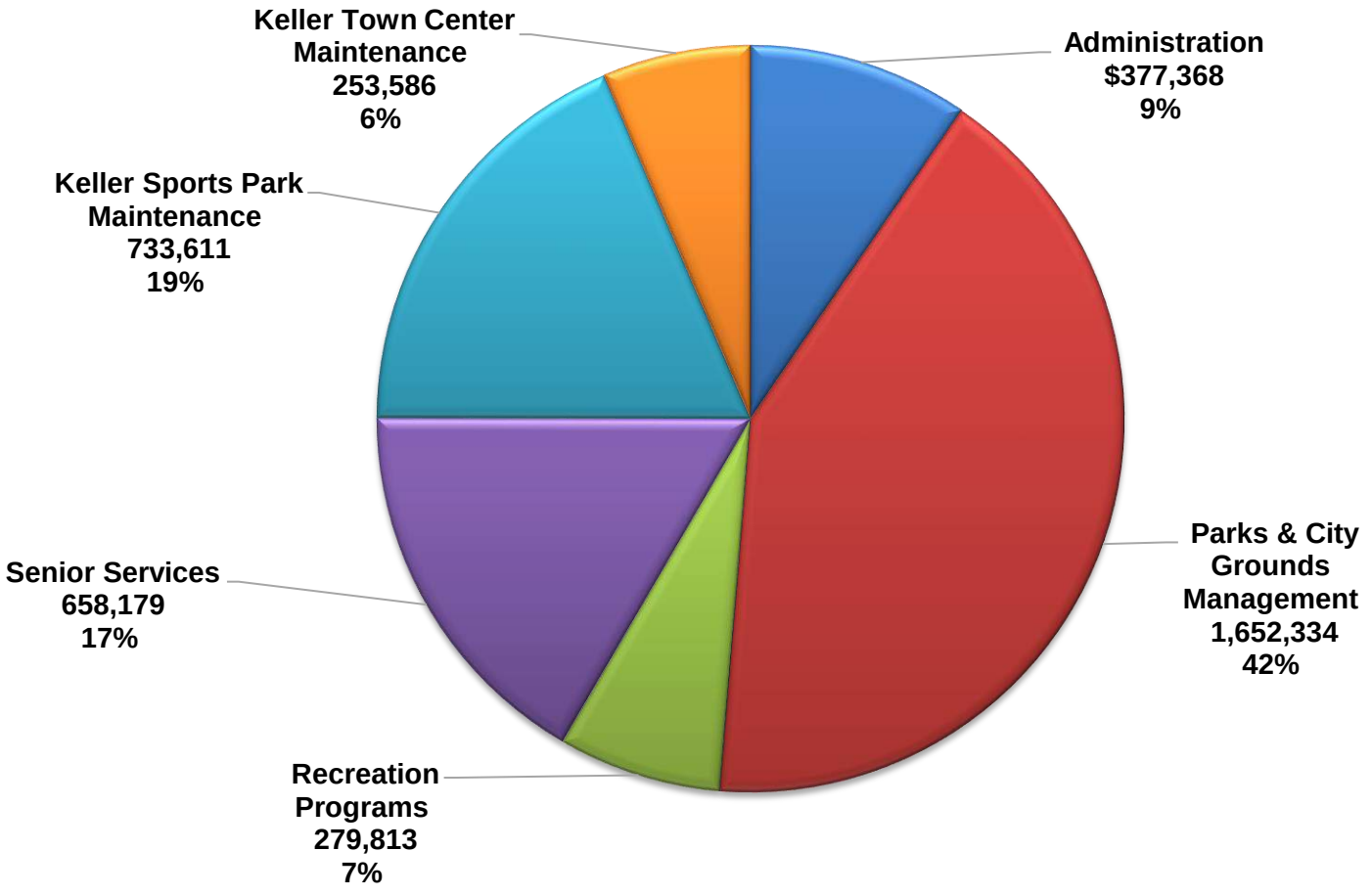
(Full-time Equivalent Positions - Includes Vacant Positions)

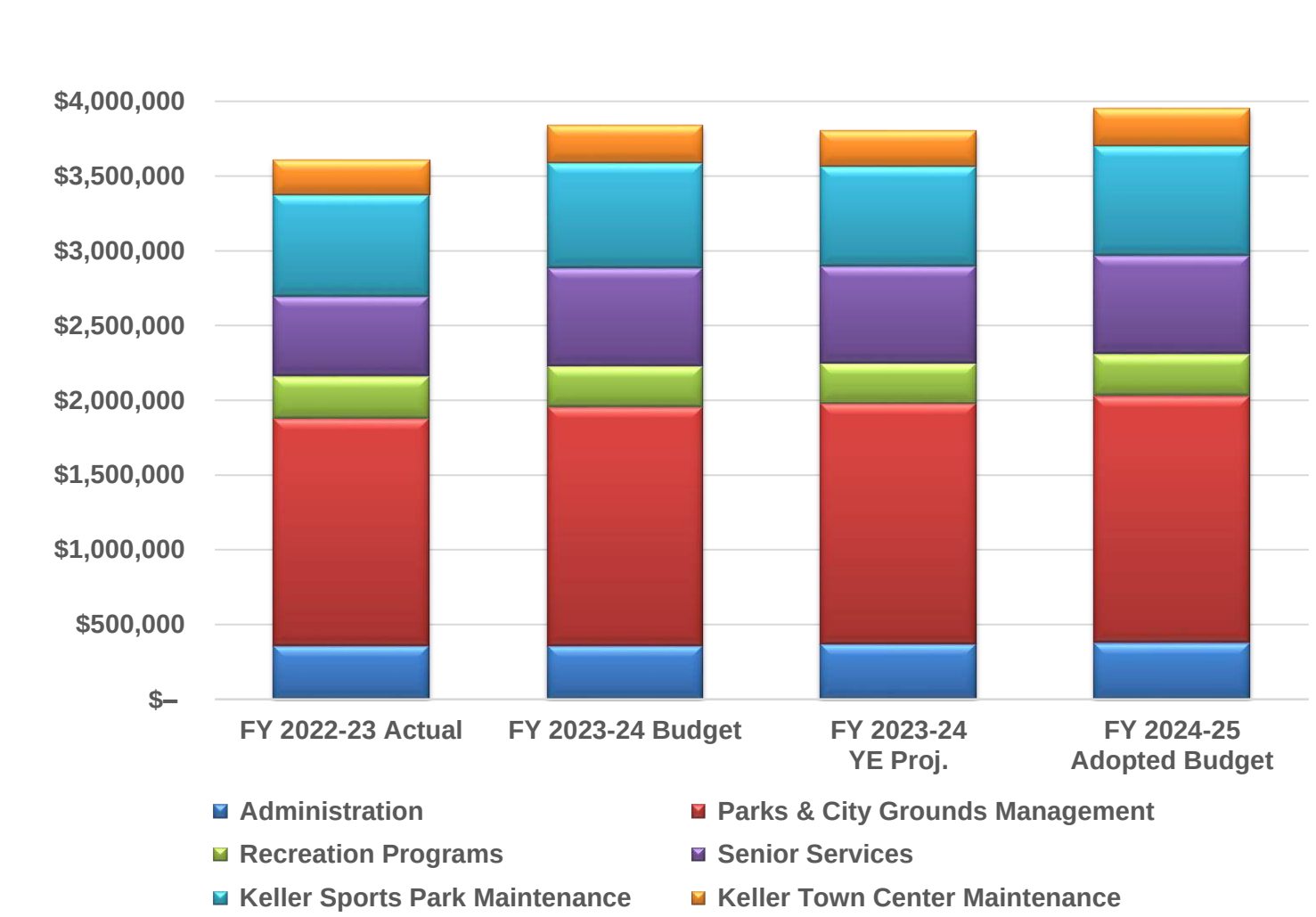
DEPARTMENT / DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Library Director	1.00	1.00	1.00	1.00	-
Library Services Manager	1.00	1.00	1.00	1.00	-
Librarian	3.00	3.00	4.00	4.00	1.00
Customer Experience Associate	1.48	1.48	1.48	-	(1.48)
Library Technician	-	-	-	2.48	2.48
Circulation Supervisor	1.00	1.00	1.00	-	(1.00)
Library Clerk	6.88	6.88	5.88	5.88	(1.00)
Administrative Assistant	1.00	1.00	1.00	1.00	-
Library Aide - Temporary/Seasonal	0.16	0.16	0.16	0.16	
TOTAL	***15.52***	***15.52***	***15.52***	***15.52***	***-***

PARKS AND RECREATION DEPARTMENT



PARKS AND RECREATION

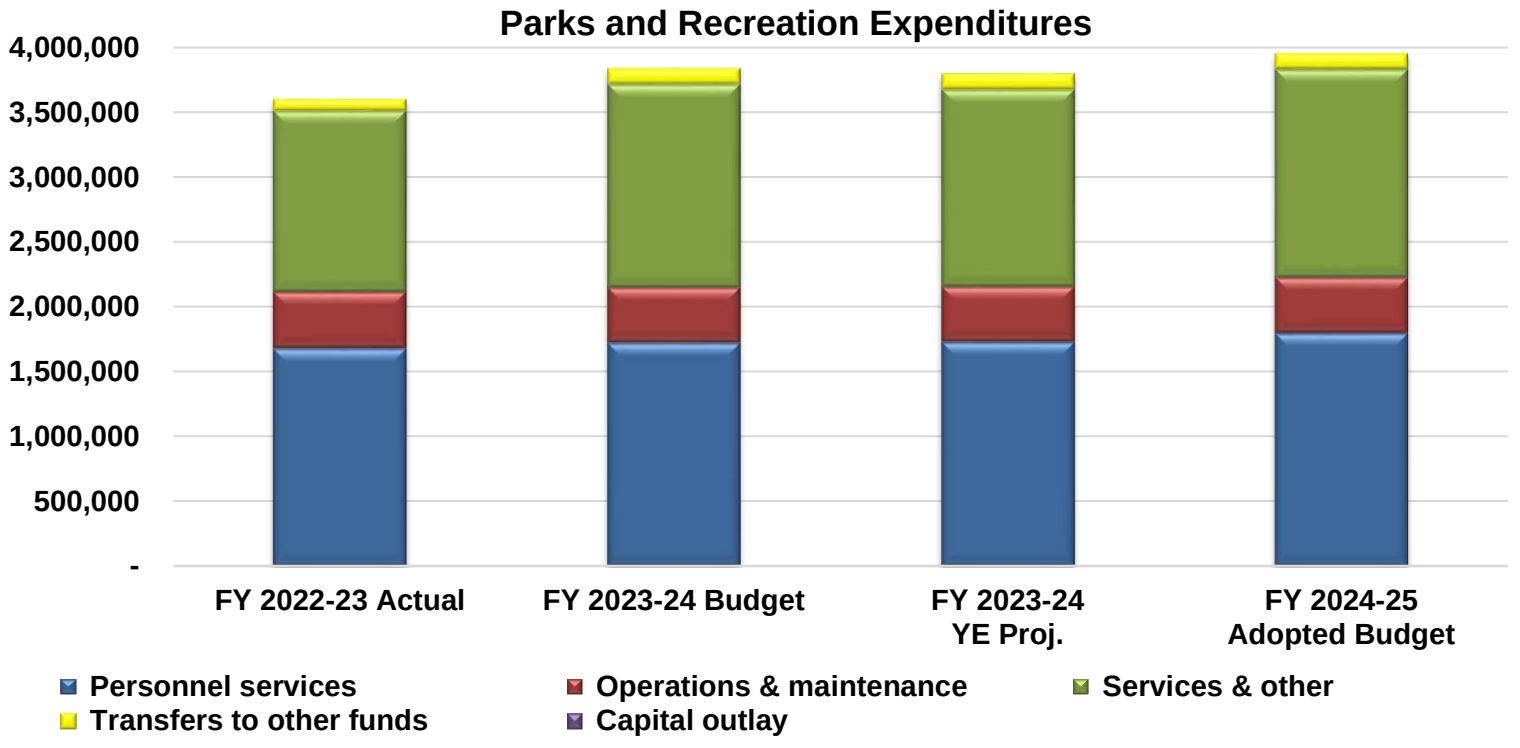




PARKS AND RECREATION DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 358,340	$ 359,203	$ 370,712	$ 377,368	$ 18,165
Parks & City Grounds Management	1,520,004	1,597,905	1,609,156	1,652,334	54,429
Recreation Programs	281,833	271,450	267,746	279,813	8,363
Senior Services	535,058	654,073	646,715	658,179	4,106
Keller Sports Park Maintenance	680,269	707,088	670,898	733,611	26,523
Keller Town Center Maintenance	232,327	252,190	236,080	253,586	1,396
TOTAL	**$ 3,607,830**	**$ 3,841,909**	**$ 3,801,307**	**$ 3,954,891**	**$ 112,982**
EXPENDITURES BY CATEGORY:					
Personnel services	$ 1,677,582	$ 1,721,091	$ 1,725,853	$ 1,795,187	$ 74,096
Operations & maintenance	439,369	429,288	430,775	430,074	786
Services & other	1,393,280	1,563,930	1,517,079	1,602,030	38,100
Transfers to other funds	97,600	127,600	127,600	127,600	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 3,607,830**	**$ 3,841,909**	**$ 3,801,307**	**$ 3,954,891**	**$ 112,982**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	3.00	3.00	3.00	3.00	-
Parks & City Grounds Management	8.50	8.50	8.50	8.50	-
Recreation Programs	1.00	1.00	1.00	1.00	-
Senior Services	4.96	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	-
TOTAL	***22.96***	***22.96***	***22.96***	***22.96***	***-***

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 OBJECTIVES:

1. Create and maintain 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, Keller Senior Advisory Board, Keller Town Center Property Owner's Association, and special committees, task forces, civic groups, private businesses, foundations and neighboring cities.
3. 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, along with a rewarding volunteer program and loyal sponsorships to ensure sustainability.
4. Encourage healthy and active lifestyles for members of the Keller Senior Activities Center.
5. 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 TOCA and ME Development, and the administration of a non-resident fee at the Keller Sports Park.

DEPARTMENT GOALS:

1. Complete Park Development projects as determined by City Council.
2. Continue meeting with key community stakeholders to analyze and meet community wants and needs.
3. Create free to low cost events that appeal to a large demographic, while also creating opportunities for revitalization of the community through volunteer programs.
4. Offer a variety of programs, classes, education, and travel opportunities through the Keller Senior Activity Center.
5. Showcase the City's investment in the Keller Sports Park as a regional attraction and point of city pride.

PARKS AND RECREATION DEPARTMENT

SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Board/Committee Meetings Organized	15	14	16	15
Facility & Park Reservations	943	925	950	1,000
Total park acreage (including undeveloped land, but not including Keller Sports Park)	305	305	305	305
Total developed park acreage	230	230	230	230
Total developed park acreage per 1000	4.99	4.99	4.97	4.97
Developed park acres per full-time maintenance staff	25.56	25.56	25.56	25.56
Total undeveloped park acreage	75	75	75	75
Total miles of hike/bike trails maintained	28	29	30	30
Recreation special events and programs provided annually	56	56	49	49
Recreation Program Volunteers	1,311	1,300	1,200	1,200
Number of partnerships developed	130	62	160	175
Number of Annual Memberships	3,593	3,000	3,000	3,000
Annual Senior Services Programs Provided	2,072	1,800	1,900	1,900
Number of Trips offered	38	40	40	40
Number of Monetary Donations Provided to Senior Center	22,800	15,000	20,000	20,000
Total Sports Park acreage maintained privately	18	18	18	11
Contracted developed park acreage	50	50	50	50
Total Sports Park acreage undeveloped	50	50	50	34
Total facility square footage maintained	13,277	13,277	13,277	22,628
Association fee revenue	$110,364	$94,773	$89,751	$89,751

PERFORMANCE INDICATORS	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Special event guests	50,000	80,000	80,000	90,000
Recreation program volunteer hrs	4,339	4,000	4,000	4,000
Recreation partnership dollars generated	36,660	40,000	40,000	50,000
Annual Facility Attendance	48,036	35,000	45,000	45,000
Annual Senior Services Program Attendance	34,293	32,000	32,000	32,000
Special Event Participants	3,577	3,000	3,800	3,800
Trip Participants	687	650	650	650
Non-Resident Fees Collected	$157,110	$153,038	$155,190	$155,190

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

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 302,005	$ 296,508	$ 308,382	$ 318,208	$ 21,700
Operations & maintenance	2,793	2,800	2,750	2,800	-
Services & other	53,541	59,895	59,580	56,360	(3,535)
Capital outlay	–	–	–	–	-
TOTAL	**$ 358,340**	**$ 359,203**	**$ 370,712**	**$ 377,368**	**$ 18,165**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Director of Community Services	1.00	1.00	1.00	1.00	-
Programs and Events Coordinator	1.00	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	1.00	-
TOTAL	***3.00***	***3.00***	***3.00***	***3.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 603,569	$ 625,012	$ 657,841	$ 655,419	$ 30,407
Operations & maintenance	244,838	215,429	215,501	218,500	3,071
Services & other	671,597	757,464	735,814	778,415	20,951
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,520,004**	**$ 1,597,905**	**$ 1,609,156**	**$ 1,652,334**	**$ 54,429**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
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	-
TOTAL	***8.50***	***8.50***	***8.50***	***8.50***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 136,805	$ 91,396	$ 91,907	$ 94,882	$ 3,486
Operations & maintenance	13,000	11,499	11,499	11,499	–
Services & other	47,928	54,455	50,240	59,332	4,877
Transfers to other funds	84,100	114,100	114,100	114,100	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 281,833**	**$ 271,450**	**$ 267,746**	**$ 279,813**	**$ 8,363**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Recreation Supervisor	1.00	1.00	1.00	1.00	-
TOTAL	***1.00***	***1.00***	***1.00***	***1.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 296,155	$ 354,943	$ 339,386	$ 356,173	$ 1,230
Operations & maintenance	37,369	43,060	51,375	47,525	4,465
Services & other	201,534	256,070	255,954	254,481	(1,589)
Capital outlay	–	–	–	–	–
TOTAL	**$ 535,058**	**$ 654,073**	**$ 646,715**	**$ 658,179**	**$ 4,106**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
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	1.00	-
Customer Services Technician	0.96	0.96	0.96	0.96	-
TOTAL	***4.96***	***4.96***	***4.96***	***4.96***	***-***

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.

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

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 296,770	$ 316,676	$ 299,616	$ 332,231	$ 15,555
Operations & maintenance	113,346	121,500	121,150	121,250	(250)
Services & other	270,153	268,912	250,132	280,130	11,218
Capital outlay	–	–	–	–	–
TOTAL	**$ 680,269**	**$ 707,088**	**$ 670,898**	**$ 733,611**	**$ 26,523**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Crew Leader (Parks)	1.00	1.00	1.00	1.00	-
Maintenance Worker (Parks)	4.00	4.00	4.00	4.00	-
TOTAL	***5.00***	***5.00***	***5.00***	***5.00***	***-***

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

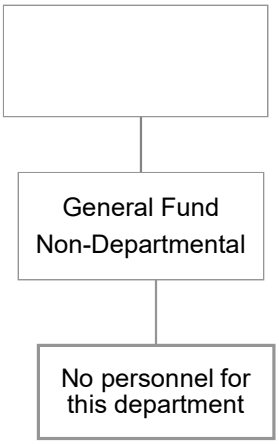
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 42,278	$ 36,556	$ 28,721	$ 38,274	$ 1,718
Operations & maintenance	28,023	35,000	28,500	28,500	(6,500)
Services & other	148,525	167,134	165,359	173,312	6,178
Transfers to other funds	13,500	13,500	13,500	13,500	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 232,327**	**$ 252,190**	**$ 236,080**	**$ 253,586**	**$ 1,396**

PERSONNEL SUMMARY

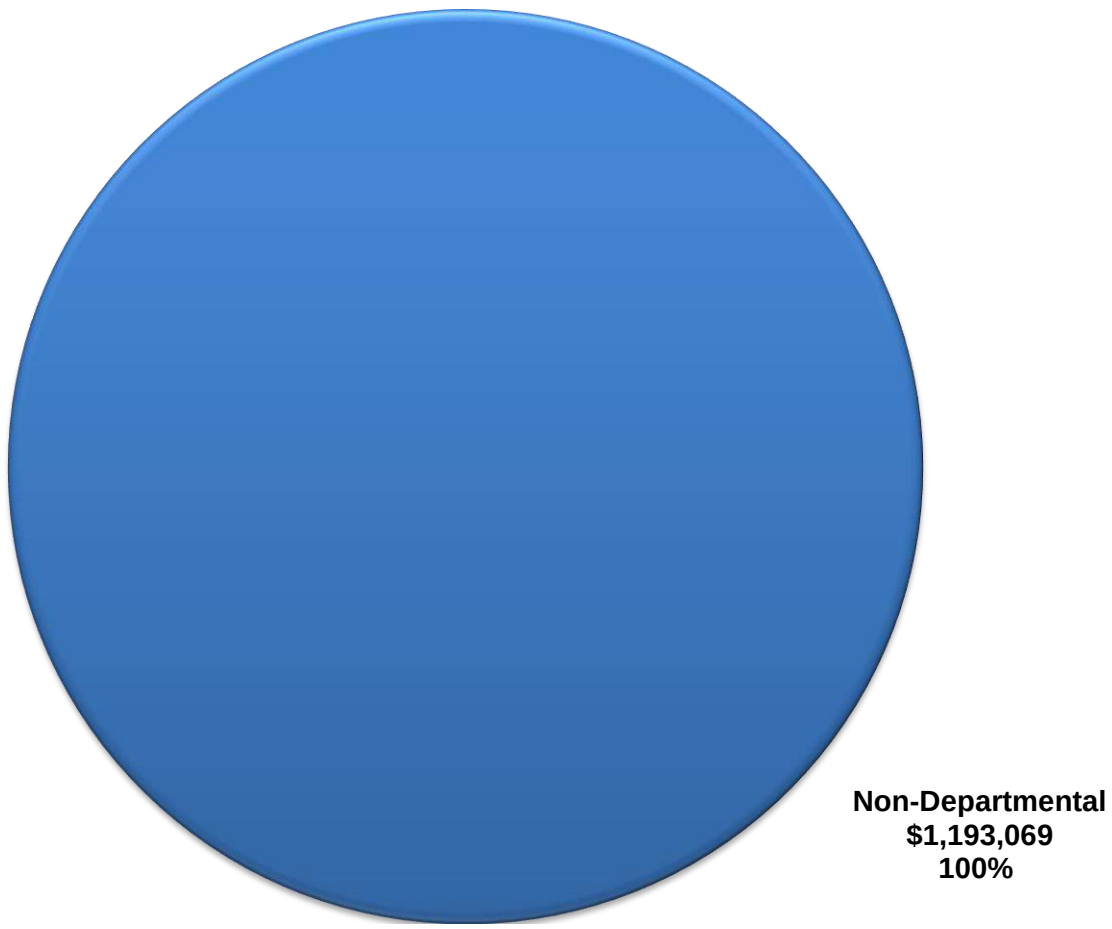
(Full-time Equivalent Positions - Includes Vacant Positions)

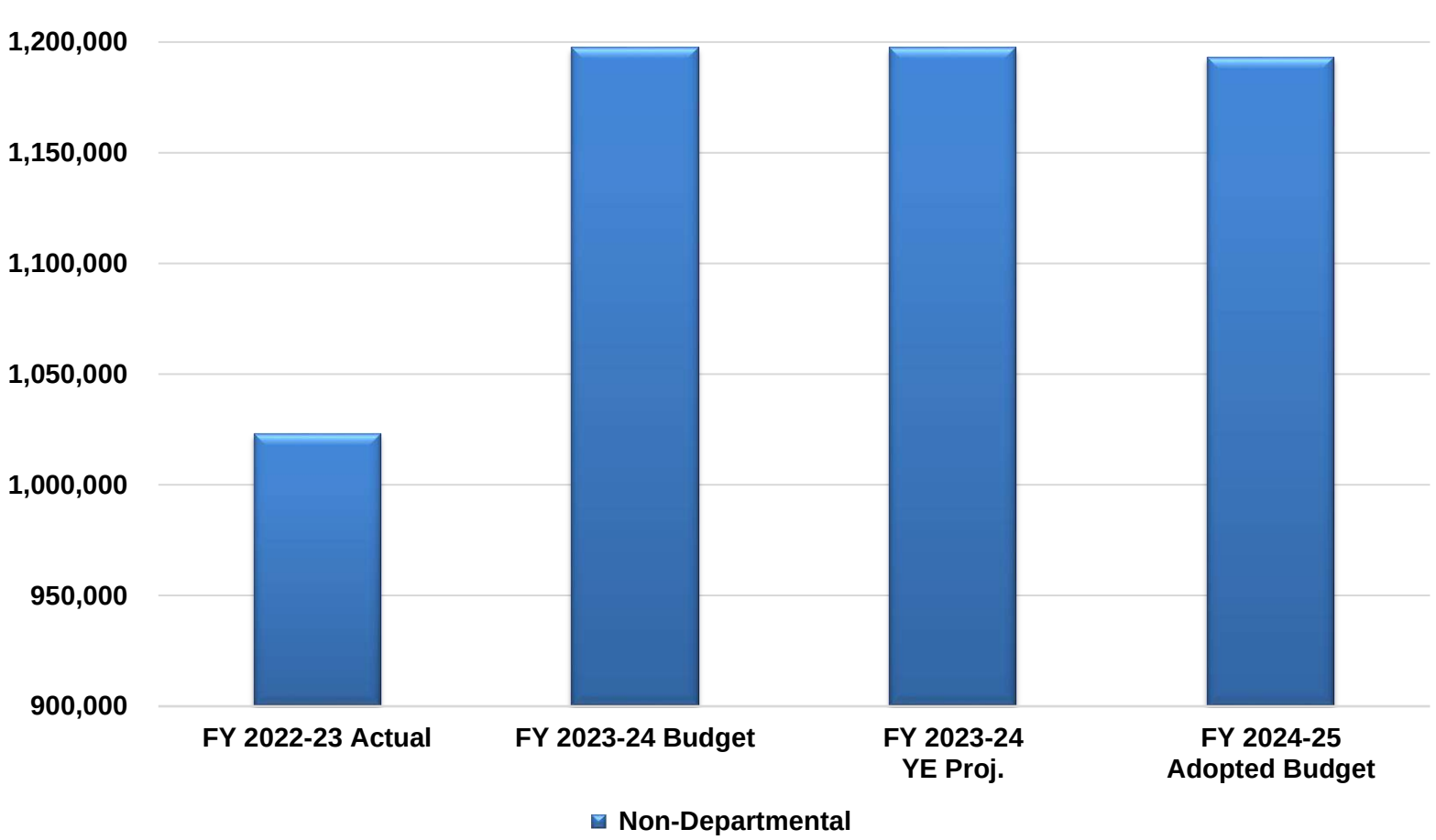
BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Maintenance Worker (Parks)	0.50	0.50	0.50	0.50	-
TOTAL	***0.50***	***0.50***	***0.50***	***0.50***	***-***

GENERAL FUND NON-DEPARTMENTAL



GENERAL FUND NON-DEPARTMENTAL



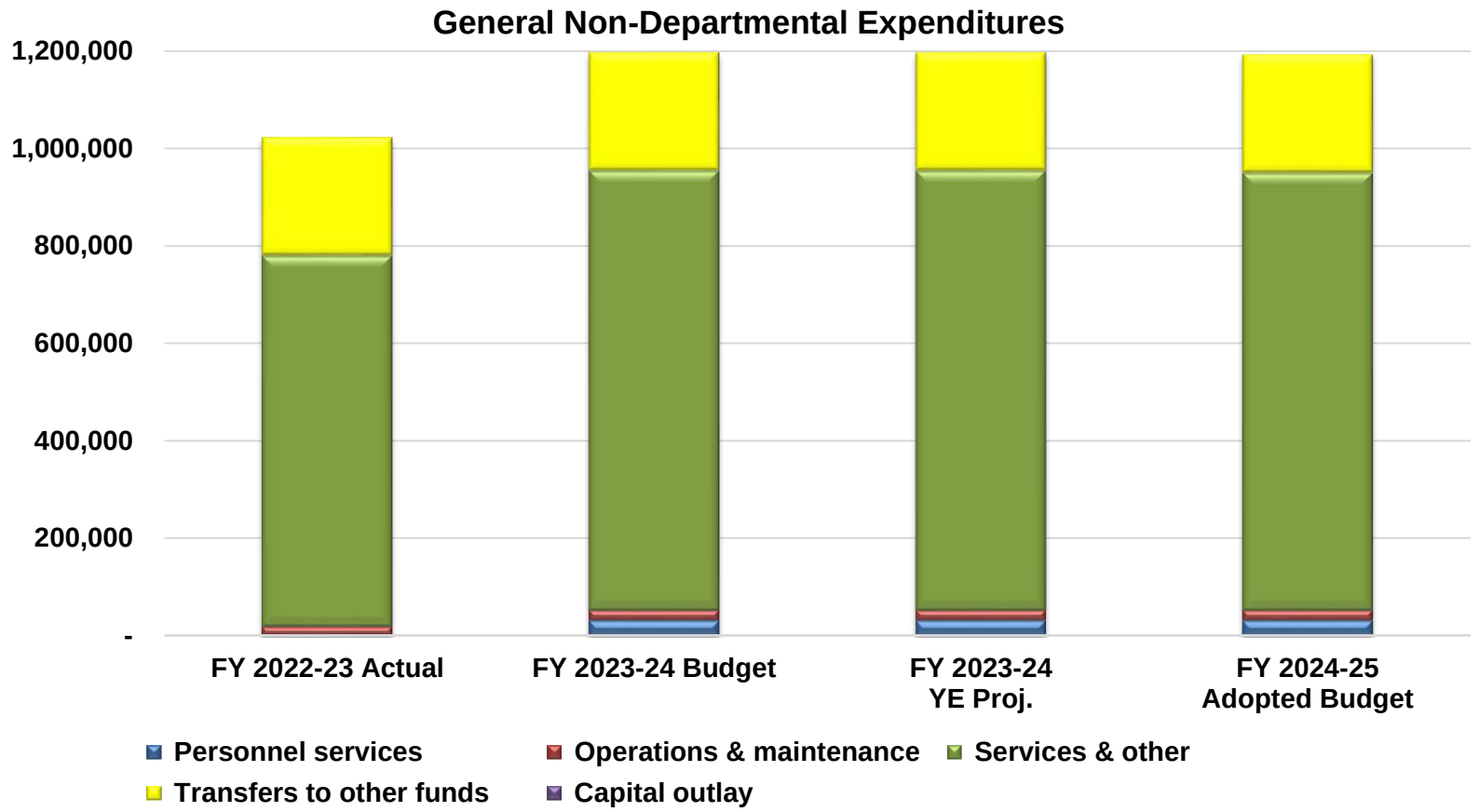


GENERAL FUND NON-DEPARTMENTAL DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Non-Departmental	$ 1,023,262	$ 1,197,524	$ 1,197,524	$ 1,193,069	$ (4,455)
TOTAL	**$ 1,023,262**	**$ 1,197,524**	**$ 1,197,524**	**$ 1,193,069**	**$ (4,455)**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 150	$ 30,000	$ 30,000	$ 30,000	$ –
Operations & maintenance	18,146	21,120	21,120	21,120	–
Services & other	761,899	903,337	903,337	898,882	(4,455)
Transfers to other funds	243,067	243,067	243,067	243,067	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,023,262**	**$ 1,197,524**	**$ 1,197,524**	**$ 1,193,069**	**$ (4,455)**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DEPARTMENT:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**



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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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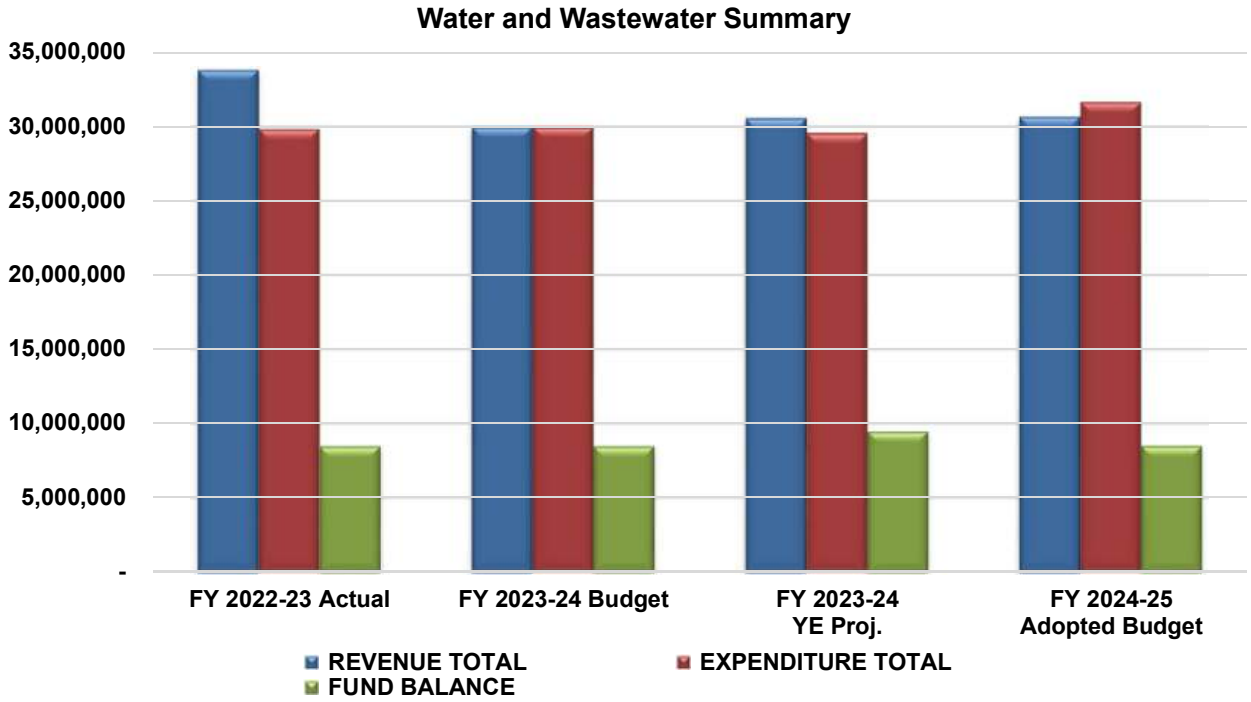
WATER AND WASTEWATER FUND OVERVIEW

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.

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUE TOTAL	**$ 33,770,570**	**$ 29,937,849**	**$ 30,523,218**	**$ 30,633,452**	**$ 695,603**
OPERATING EXPENDITURES	29,804,623	29,934,325	29,522,523	31,615,566	1,681,241
ONE-TIME EXPENDITURES	-	-	-	-	-
EXPENDITURE TOTAL	**$ 29,804,623**	**$ 29,934,325**	**$ 29,522,523**	**$ 31,615,566**	**$ 1,681,241**
VARIANCE	**$ 3,965,947**	**$ 3,524**	**$ 1,000,695**	**$ (982,114)**	**$ (985,638)**
RESERVE FUND BALANCE	7,186,206	7,310,156	7,259,352	7,424,287	114,131
UNASSIGNED FUND BALANCE	1,280,156	1,159,730	2,207,705	1,060,656	(99,074)
FUND BALANCE	**$ 8,466,362**	**$ 8,469,886**	**$ 9,467,057**	**$ 8,484,943**	**$ 15,057**

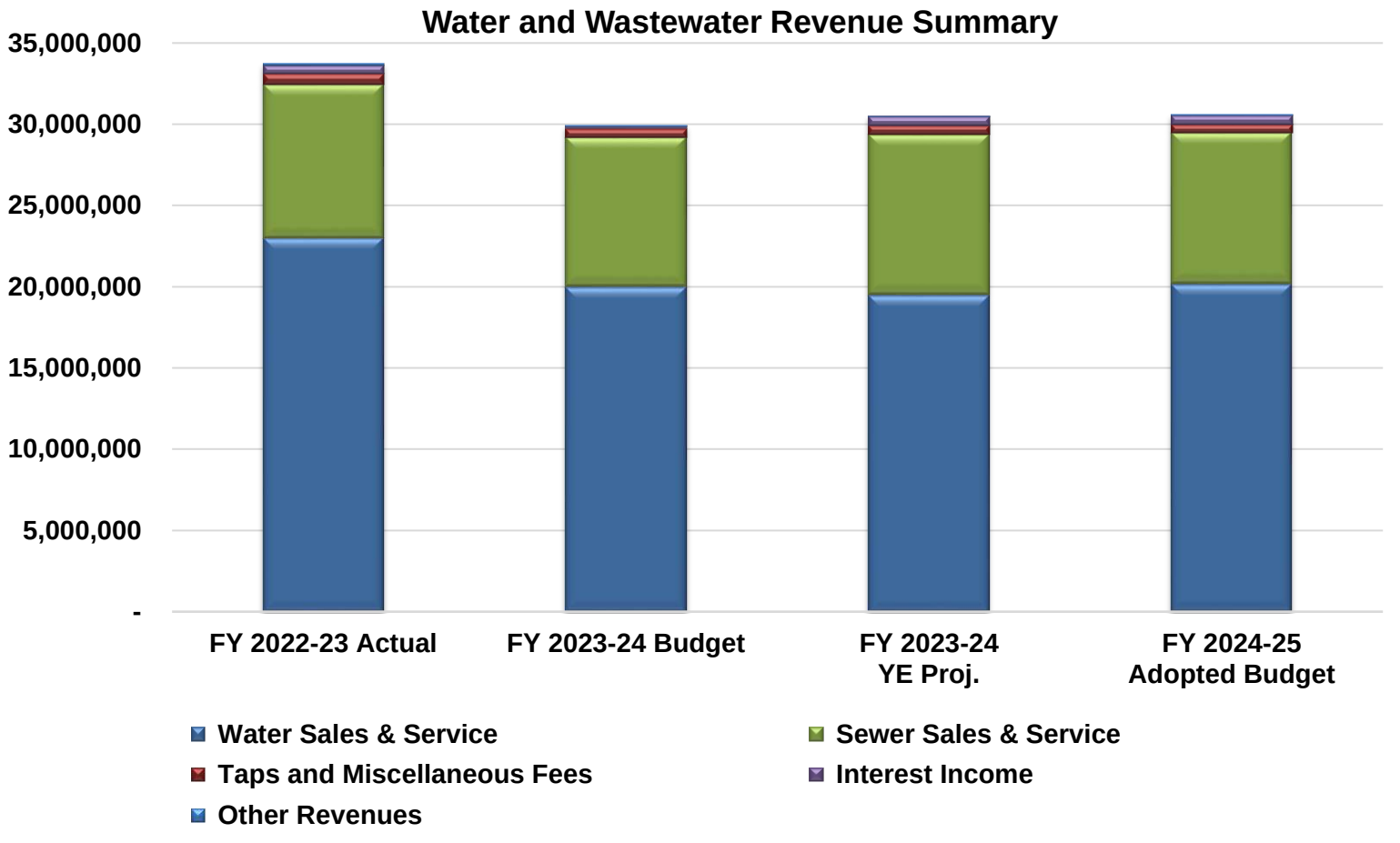
RESERVE AND UNASSIGNED ANALYSIS				
% OF OPERATING EXPENDITURES	***28.4%***	***28.3%***	***32.1%***	***26.8%***
TARGET % LEVEL	***24.1%***	***24.4%***	***24.6%***	***23.5%***
% ABOVE TARGET LEVEL	***4.3%***	***3.9%***	***7.5%***	***3.4%***



WATER AND WASTEWATER FUND OVERVIEW

SUMMARY OF WATER AND WASTEWATER FUND REVENUES

Revenues	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Operating Revenues					
Water Sales & Service	$ 22,988,261	$ 20,012,988	$ 19,495,906	$ 20,151,713	$ 138,725
Sewer Sales & Service	9,466,650	9,186,535	9,888,175	9,341,037	154,502
Total Operating Revenues	**$ 32,454,911**	**$ 29,199,523**	**$ 29,384,081**	**$ 29,492,750**	**$ 293,227**
Other Revenue					
Taps and Miscellaneous Fees	$ 668,914	$ 549,044	$ 554,106	$ 524,929	$ (24,115)
Interest Income	515,846	124,972	554,041	554,041	429,069
Other Revenues	130,899	64,310	30,990	61,732	(2,578)
Total Other Revenues	**$ 1,315,659**	**$ 738,326**	**$ 1,139,137**	**$ 1,140,702**	**$ 402,376**
TOTAL REVENUES	**$ 33,770,570**	**$ 29,937,849**	**$ 30,523,218**	**$ 30,633,452**	**$ 695,603**



WATER AND WASTEWATER FUND OVERVIEW

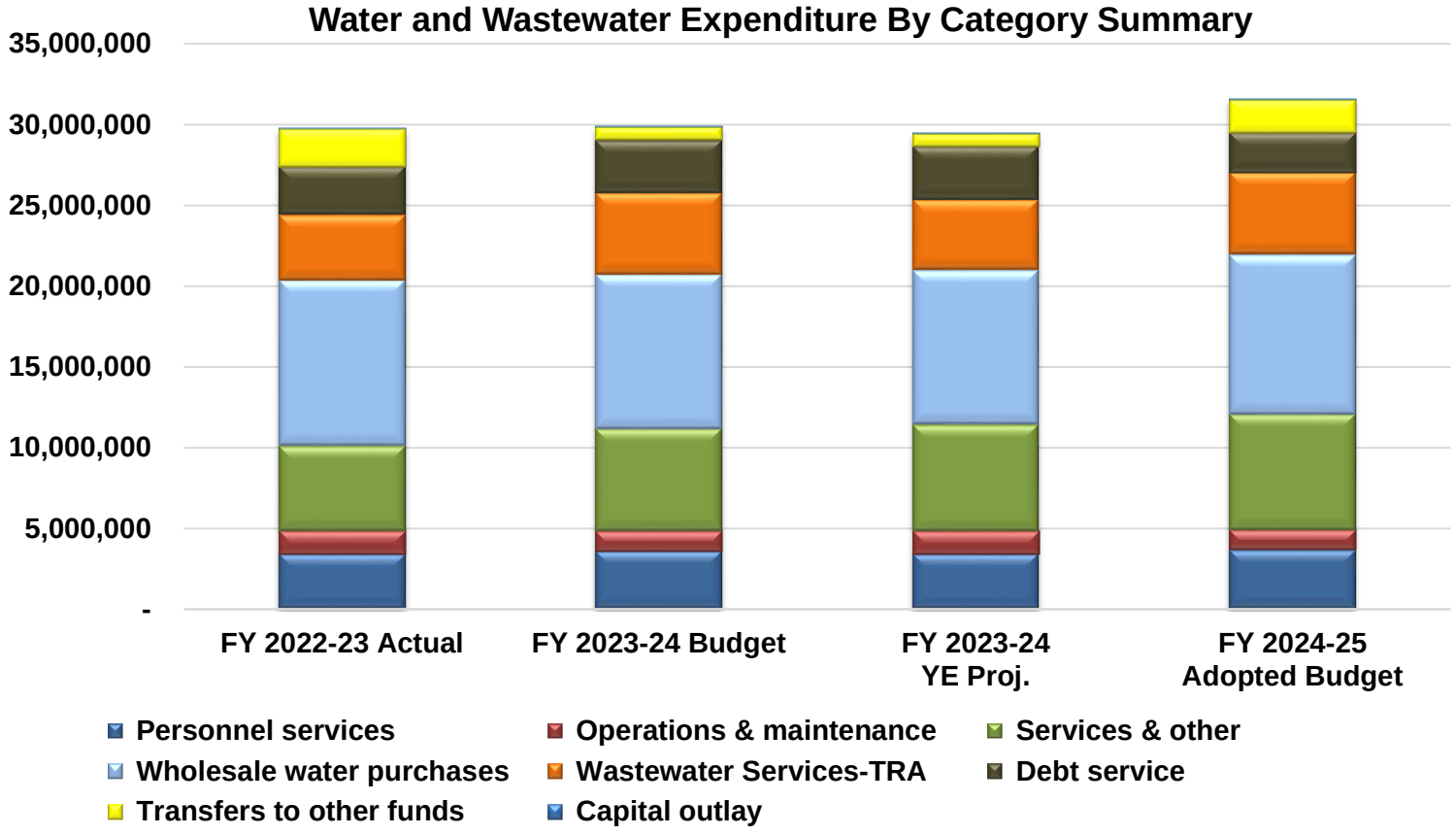
DETAIL OF WATER AND WASTEWATER FUND REVENUES

Operating Revenues	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Water Sales & Service	$ 22,988,261	$ 20,012,988	$ 19,495,906	$ 20,151,713	$ 138,725
Unclassified Water Revenue	–	–	–	–	–
Sewer Sales & Service	9,466,650	9,186,535	9,888,175	9,341,037	154,502
Total Operating Revenues	**$ 32,454,911**	**$ 29,199,523**	**$ 29,384,081**	**$ 29,492,750**	**$ 293,227**
Miscellaneous Fees					
Water Taps & Connect Fees	$ 114,182	$ 70,278	$ 111,308	$ 79,677	$ 9,399
Hydrant Meter Rental/Penalty	7,675	8,217	6,474	7,779	(438)
Sewer Tap Fees	10,479	9,586	21,094	11,112	1,526
Sewer Camera System Services	13,500	16,454	11,392	13,515	(2,939)
Reconnect Fees	33,200	32,616	34,517	31,061	(1,555)
Account Activation Fee	21,180	22,130	19,328	20,027	(2,103)
Account Transfer Fee	–	663	–	–	(663)
Inspection Fees-W&S	65,129	51,819	–	38,926	(12,893)
Penalty Revenue	249,968	205,365	237,666	205,365	–
Other Services	19,102	8,356	-	3,877	(4,479)
Administrative Svcs-Drainage	134,500	123,560	112,327	113,590	(9,970)
Total Miscellaneous Fees	**$ 668,914**	**$ 549,044**	**$ 554,106**	**$ 524,929**	**$ (24,115)**
Other Revenue					
Interest Revenue-Investments	$ 515,846	$ 124,972	$ 554,041	$ 554,041	$ 429,069
Write Off Recovery	(38,265)	2,796	(14,156)	2,796	–
Contributions-Developer	114,311	–	–	–	–
I/G Rev-Southlake	54,260	58,706	49,018	49,018	(9,688)
Cash Over/Short	–	–	–	–	–
Miscellaneous Revenue	594	2,808	(3,872)	9,918	7,110
Total Other Revenue	**$ 646,745**	**$ 189,282**	**$ 585,031**	**$ 615,773**	**$ 426,491**
TOTAL REVENUES	**$ 33,770,570**	**$ 29,937,849**	**$ 30,523,218**	**$ 30,633,452**	**$ 695,603**

WATER AND WASTEWATER FUND OVERVIEW

SUMMARY OF WATER AND WASTEWATER FUND EXPENDITURES

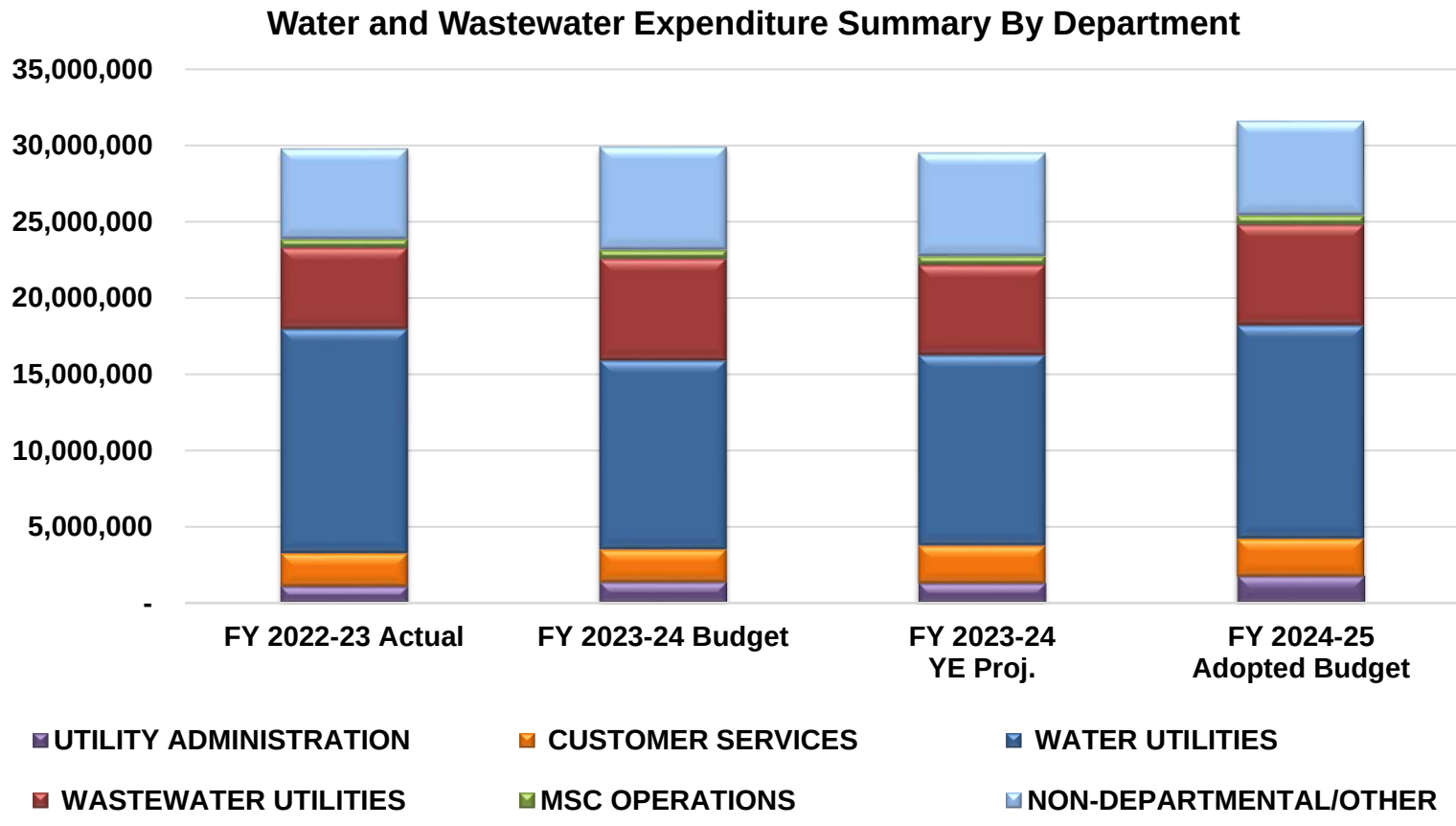
EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 3,382,512	$ 3,594,777	$ 3,397,712	$ 3,669,273	$ 74,496
Operations & maintenance	1,470,029	1,240,908	1,434,458	1,238,458	(2,450)
Services & other	5,244,696	6,314,874	6,592,179	7,166,160	851,286
Wholesale water purchases	10,230,514	9,575,070	9,575,070	9,880,565	305,495
Wastewater Services-TRA	4,085,014	5,022,787	4,337,195	5,060,458	37,671
Debt service	2,965,909	3,295,909	3,295,909	2,485,652	(810,257)
Transfers to other funds	2,366,730	825,000	825,000	2,050,000	1,225,000
Capital outlay	59,220	65,000	65,000	65,000	–
TOTAL	**$ 29,804,623**	**$ 29,934,325**	**$ 29,522,523**	**$ 31,615,566**	**$ 1,681,241**



WATER AND WASTEWATER FUND OVERVIEW

EXPENDITURES

EXPENDITURES BY ACTIVITY/DEPARTMENT:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
UTILITY ADMINISTRATION	**$ 1,054,496**	**$ 1,316,324**	**$ 1,254,671**	**$ 1,710,927**	**$ 394,603**
CUSTOMER SERVICES					
Administration	$ 1,368,632	$ 1,384,062	$ 1,702,560	$ 1,703,331	$ 319,269
Field Services	833,977	799,289	795,347	803,765	4,476
CUSTOMER SERVICES	**$ 2,202,608**	**$ 2,183,351**	**$ 2,497,907**	**$ 2,507,096**	**$ 323,745**
WATER UTILITIES					
Water Production	$ 11,298,548	$ 10,673,428	$ 10,708,835	$ 10,997,483	$ 324,055
Water Distribution	3,404,767	1,742,414	1,788,997	2,988,988	1,246,574
WATER UTILITIES	**$ 14,703,315**	**$ 12,415,842**	**$ 12,497,832**	**$ 13,986,471**	**$ 1,570,629**
WASTEWATER UTILITIES					
Wastewater Collection	$ 1,261,011	$ 1,651,990	$ 1,600,783	$ 1,573,684	$ (78,306)
Wastewater Treatment	4,085,014	5,022,787	4,337,195	5,060,458	37,671
WASTEWATER UTILITIES	**$ 5,346,024**	**$ 6,674,777**	**$ 5,937,978**	**$ 6,634,142**	**$ (40,635)**
MSC OPERATIONS	**$ 530,323**	**$ 556,005**	**$ 546,109**	**$ 566,231**	**$ 10,226**
NON-DEPARTMENTAL/OTHER	**$ 5,967,857**	**$ 6,788,026**	**$ 6,788,026**	**$ 6,210,699**	**$ (577,327)**
TOTAL	**$ 29,804,623**	**$ 29,934,325**	**$ 29,522,523**	**$ 31,615,566**	**$ 1,681,241**

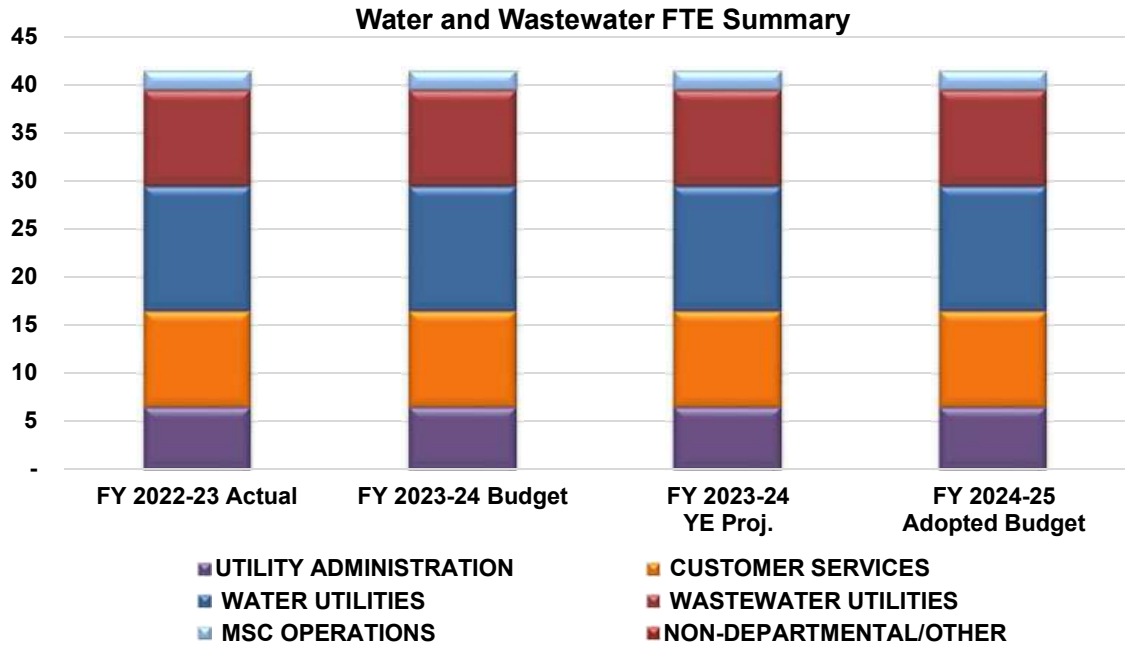


WATER AND WASTEWATER FUND OVERVIEW

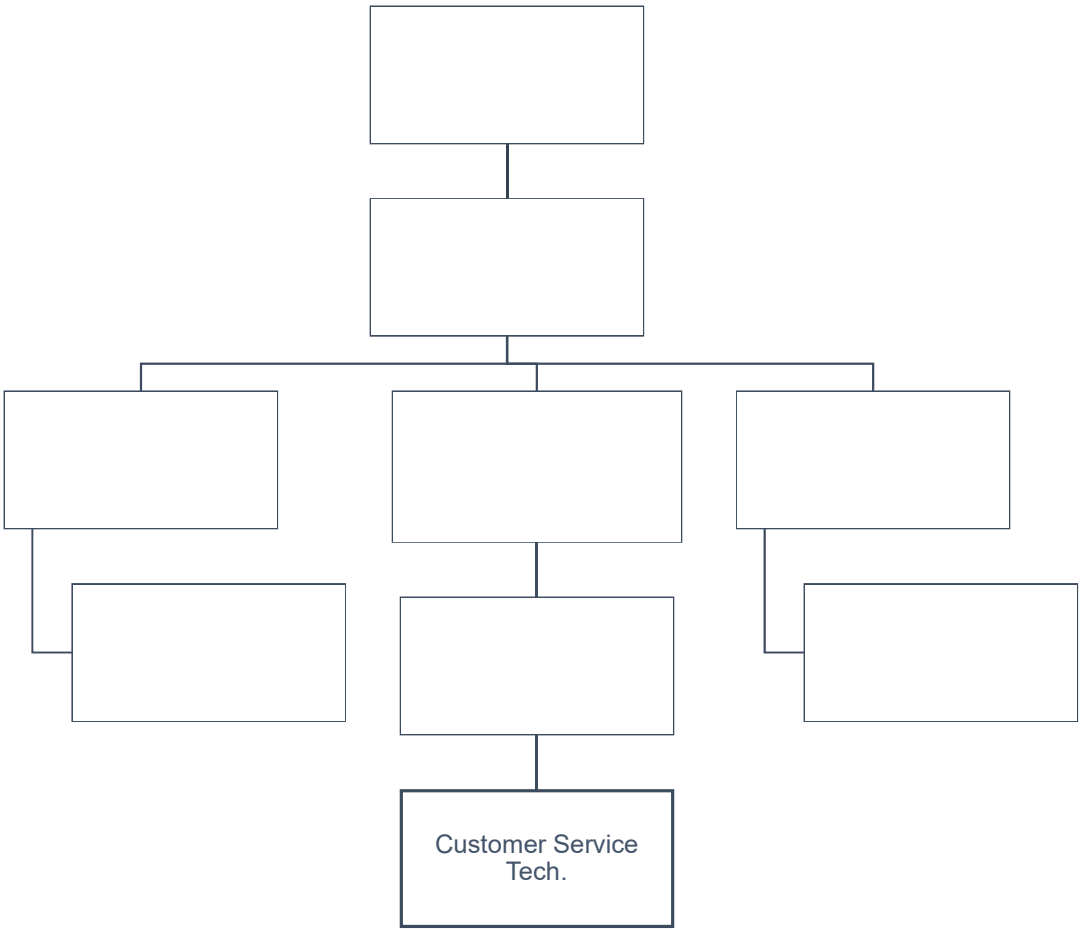
SUMMARY OF WATER AND WASTEWATER FUND PERSONNEL

(Full-Time Equivalent Positions - Includes Vacant Positions)

PERSONNEL BY ACTIVITY/DEPT:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
UTILITY ADMINISTRATION	**6.48**	**6.48**	**6.48**	**6.48**	**-**
CUSTOMER SERVICES					
Administration	6.00	6.00	6.00	6.00	-
Field Services	4.00	4.00	4.00	4.00	-
CUSTOMER SERVICES	**10.00**	**10.00**	**10.00**	**10.00**	**-**
WATER UTILITIES					
Water Production	5.00	5.00	5.00	5.00	-
Water Distribution	8.00	8.00	8.00	8.00	-
WATER UTILITIES	**13.00**	**13.00**	**13.00**	**13.00**	**-**
WASTEWATER UTILITIES					
Wastewater Collection	10.00	10.00	10.00	10.00	-
Wastewater Treatment	-	-	-	-	-
WASTEWATER UTILITIES	**10.00**	**10.00**	**10.00**	**10.00**	**-**
MSC OPERATIONS	***2.00***	***2.00***	***2.00***	***2.00***	**-**
NON-DEPARTMENTAL/OTHER	**-**	**-**	**-**	**-**	**-**
TOTAL	**41.48**	**41.48**	**41.48**	**41.48**	**-**



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 backlow program.

DEPARTMENT OBJECTIVES:

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 expections.
4. Provide an effective environmental program.

DEPARTMENT GOALS:

1. Complete all ongoing master plans.
2. Compile a citywide comprehensive plan from the various master plans.
3. Continue implementation of LCRR regulatory compliance programs for public water systems.
4. Deliver on ARPA funding commitments.
5. Begin the SWIFT Ph.III project.

Service Level Analysis

Services Provided	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Mosquito samples collected and tested	145	140	145	140
Mosquito spraying events conducted	3	6	6	6
Environmental public engagement events	4	*	8	10

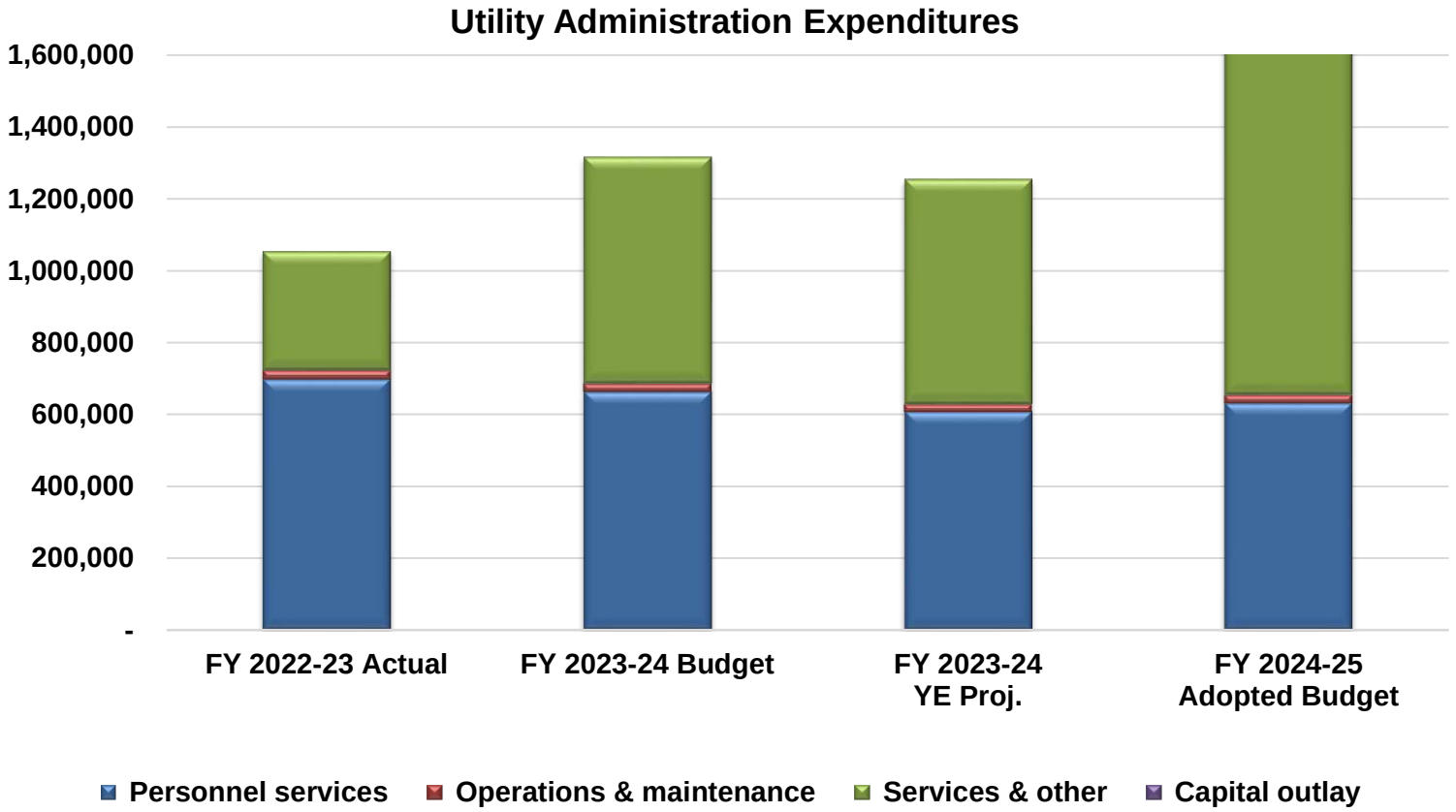
*New Measure

Performance Indicators	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
% of Double Positive Mosquito test sites	0%	6%	6%	6%
% of CSI plan being met	100%	100%	100%	100%

UTILITY ADMINISTRATION

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 697,880	$ 663,386	$ 608,203	$ 632,036	$ (31,350)
Operations & maintenance	24,993	22,855	20,855	22,855	–
Services & other	331,623	630,083	625,613	1,056,036	425,953
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,054,496**	**$ 1,316,324**	**$ 1,254,671**	**$ 1,710,927**	**$ 394,603**

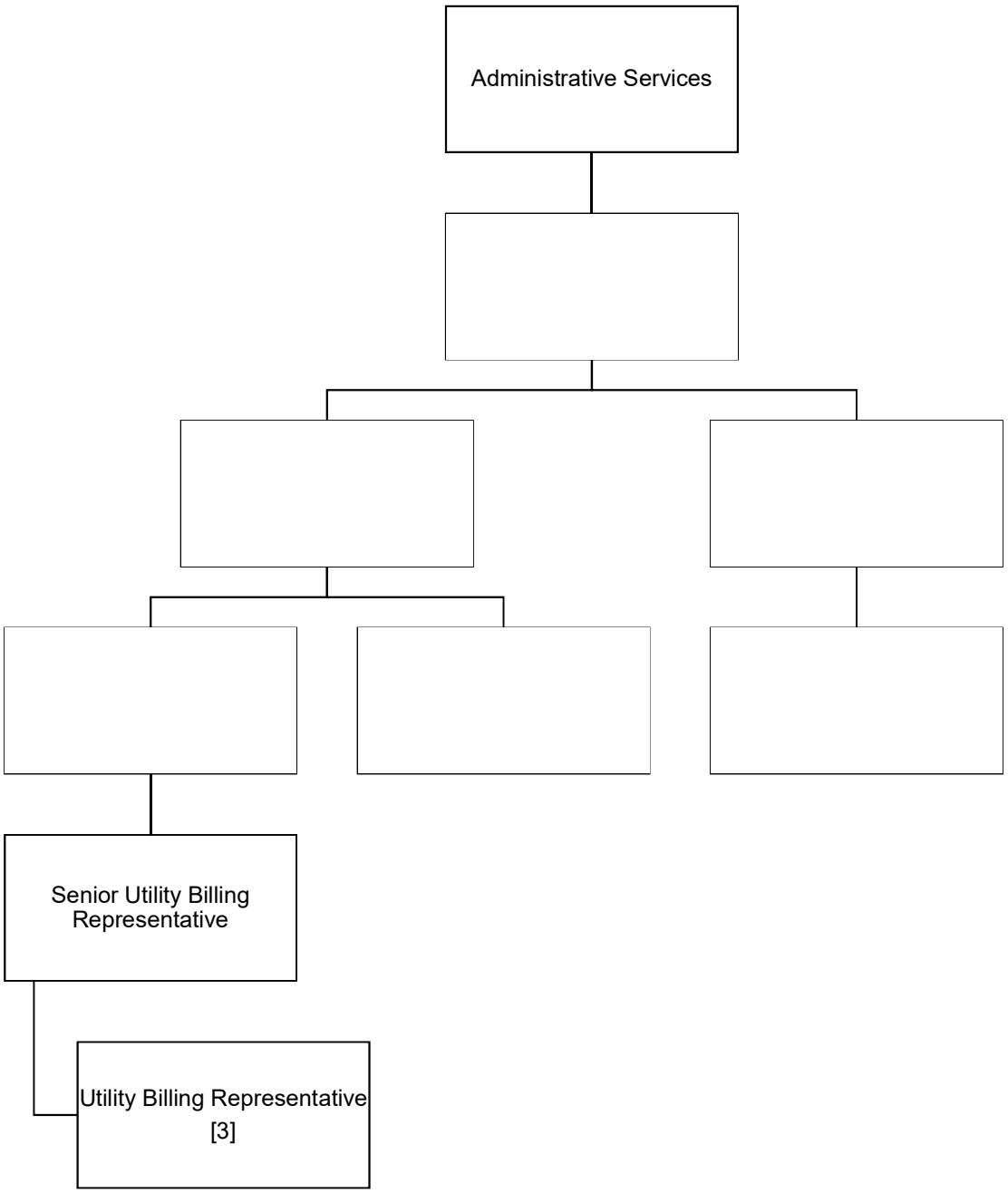


PERSONNEL SUMMARY

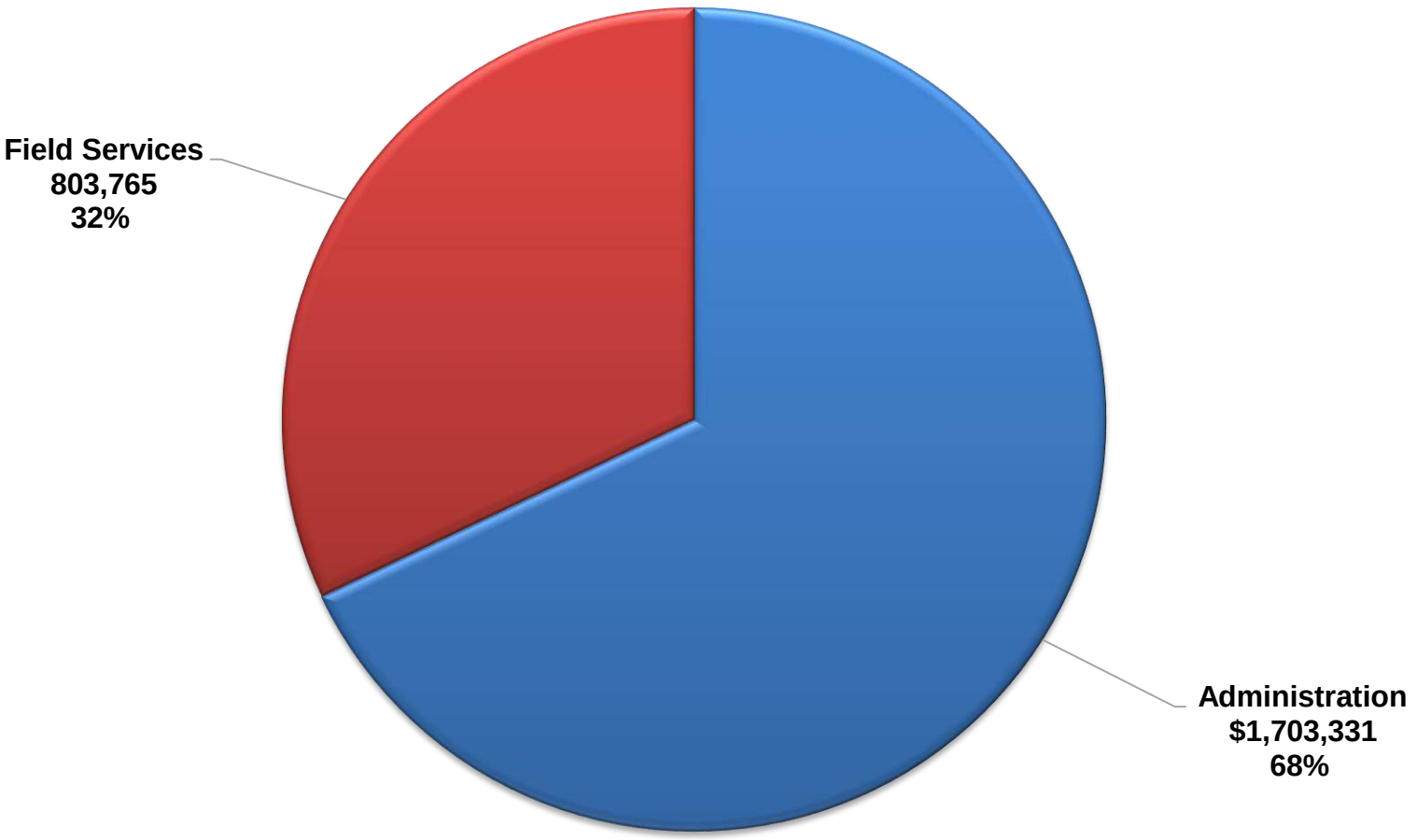
(Full-time Equivalent Positions - Includes Vacant Positions)

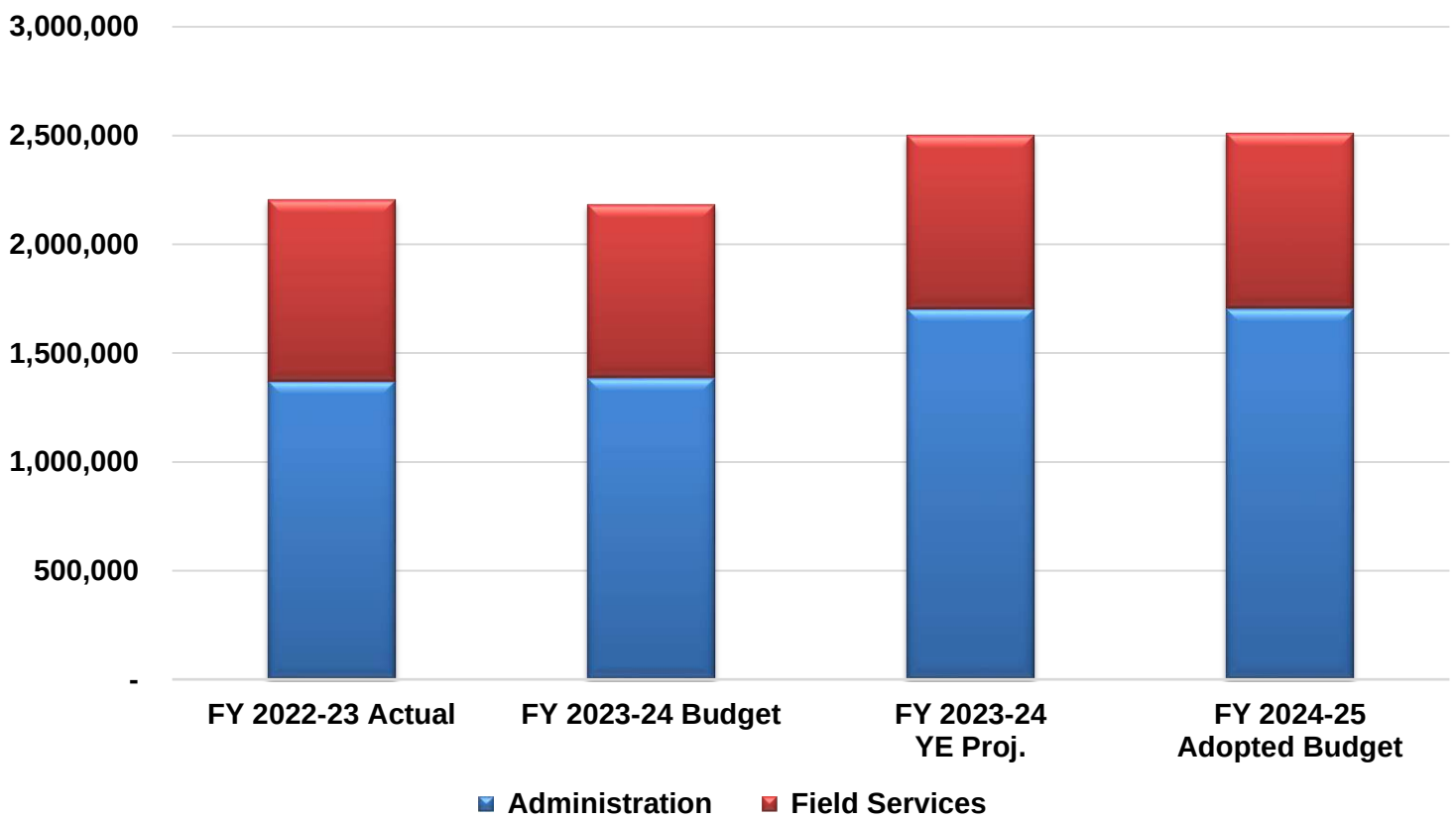
BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Engineer	1.00	1.00	1.00	1.00	-
Construction Inspector	1.00	1.00	1.00	1.00	-
Environmental Services Specialist	1.00	1.00	1.00	1.00	-
Customer Service Coordinator	1.00	1.00	1.00	1.00	-
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	0.48	-
TOTAL	***6.48***	***6.48***	***6.48***	***6.48***	***-***

CUSTOMER SERVICES DEPARTMENT



CUSTOMER SERVICES



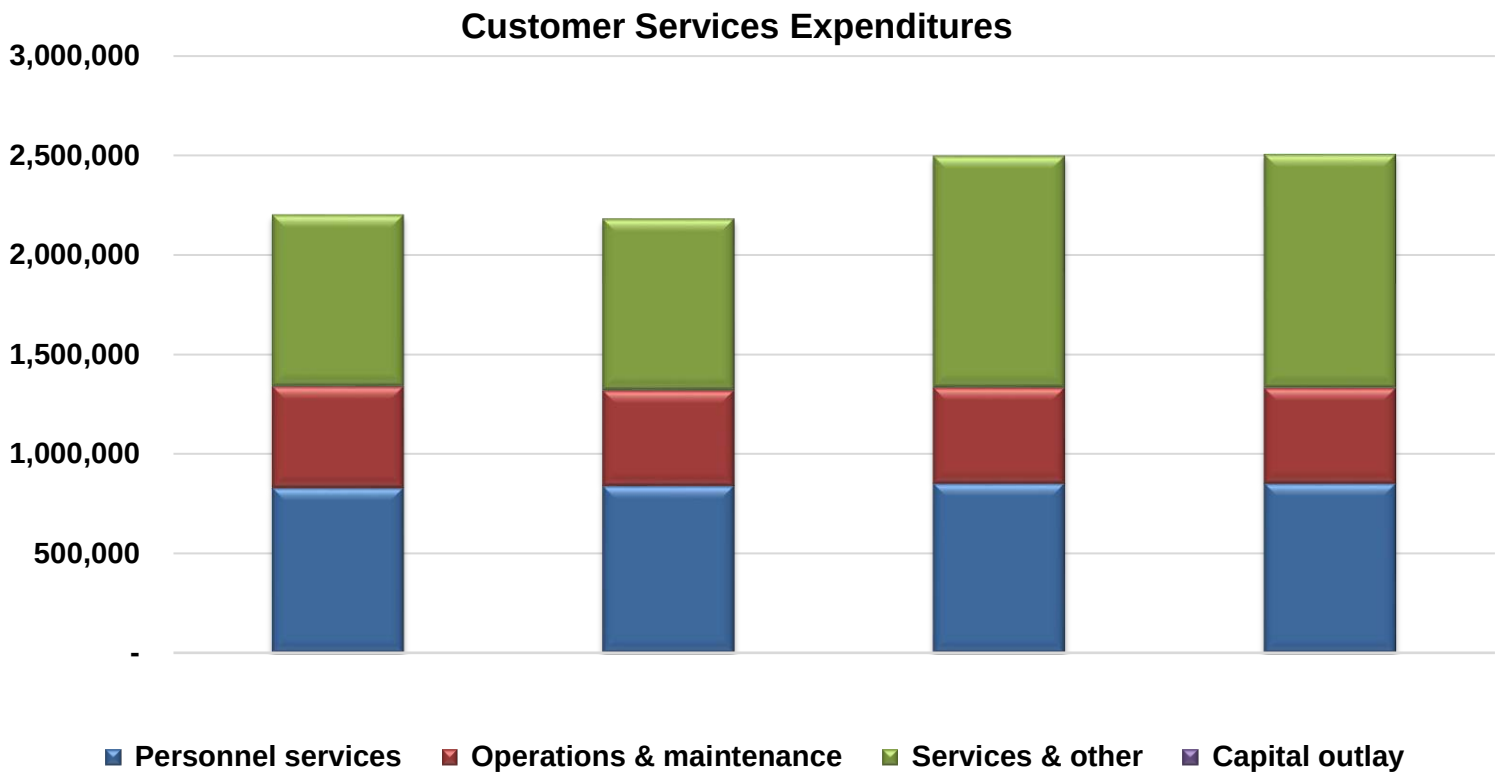


CUSTOMER SERVICES DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 1,368,632	$ 1,384,062	$ 1,702,560	$ 1,703,331	$ 319,269
Field Services	833,977	799,289	795,347	803,765	4,476
TOTAL	**$ 2,202,608**	**$ 2,183,351**	**$ 2,497,907**	**$ 2,507,096**	**$ 323,745**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 830,283	$ 839,996	$ 851,702	$ 852,575	$ 12,579
Operations & maintenance	509,503	479,873	482,723	479,873	–
Services & other	862,822	863,482	1,163,482	1,174,648	311,166
Capital outlay	–	–	–	–	–
TOTAL	**$ 2,202,608**	**$ 2,183,351**	**$ 2,497,907**	**$ 2,507,096**	**$ 323,745**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	6.00	6.00	6.00	6.00	-
Field Services	4.00	4.00	4.00	4.00	-
TOTAL	***10.00***	***10.00***	***10.00***	***10.00***	***-***

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 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.

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 enviroment for emplyees 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).

SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Total # Utility customers	16,400	16,400	16,400	16,400
Average water consumption residential customer/ gals.	14,500	14,000	14,500	18,000
Average water consumption commercial customer/ gals.	28,000	29,000	25,000	25,000
Average daily phone inquires	220	230	230	215
Annual service orders completed within	9,514	10,000	10,000	12,800

PERFORMANCE INDICATORS	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Average Utility Bill residential customer (all services)	$205.00	$204.83	$208.00	$208.00
Annual service disconnections for non pay	1,400	1,500	1,500	1,600
Total # meter exchanges/conservation requirements	902	2,000	1,950	2,000
Total # new meter sets	180	120	185	190

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

DIVISION DISCRIPTION:

The Administration division is responsible for adminstering 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

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 485,988	$ 505,151	$ 523,649	$ 515,853	$ 10,702
Operations & maintenance	71,883	73,230	73,230	73,230	–
Services & other	810,760	805,681	1,105,681	1,114,248	308,567
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,368,632**	**$ 1,384,062**	**$ 1,702,560**	**$ 1,703,331**	**$ 319,269**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
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)
Senior Billing Representative	-	-	1.00	1.00	1.00
Utility Billing Representative	3.00	3.00	3.00	3.00	-
TOTAL	***6.00***	***6.00***	***6.00***	***6.00***	***-***

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

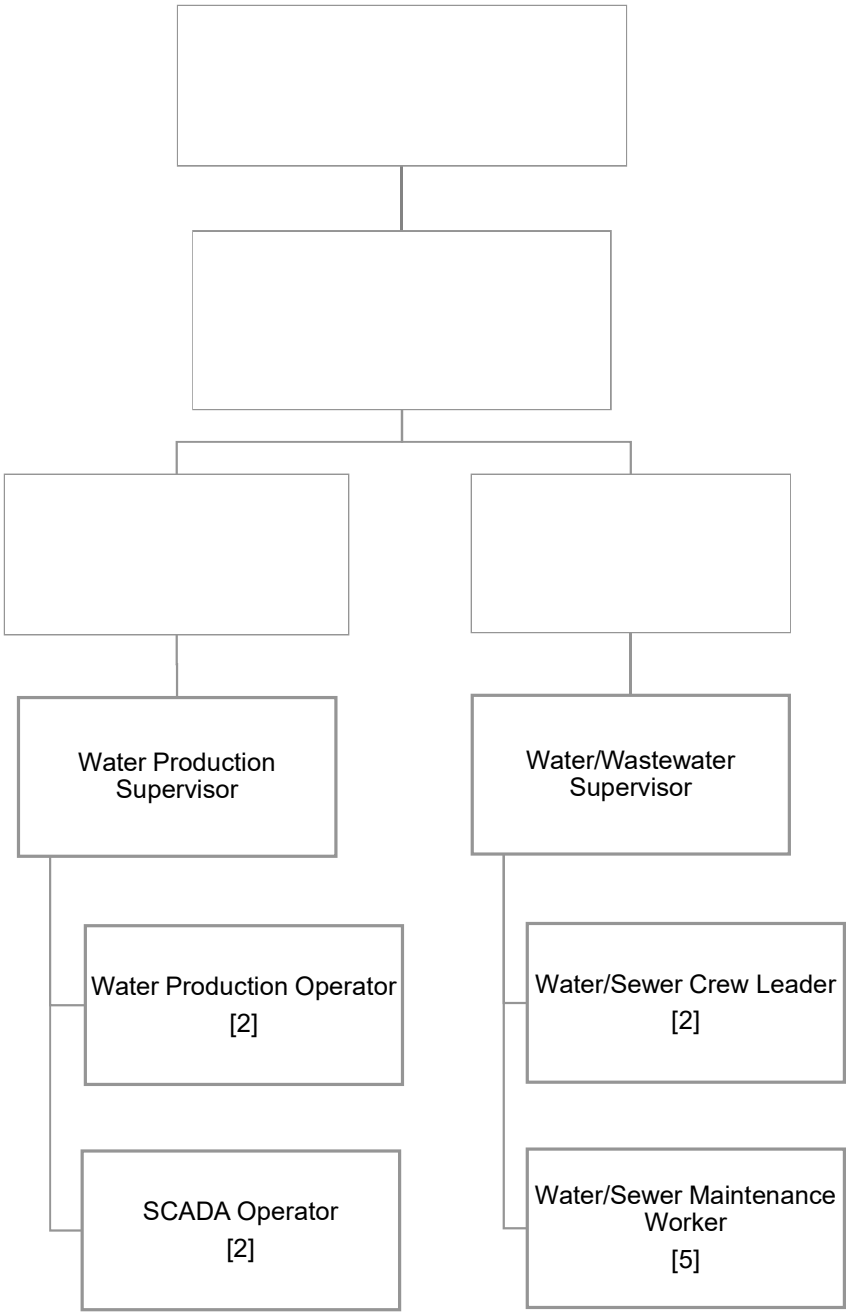
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 344,295	$ 334,845	$ 328,053	$ 336,722	$ 1,877
Operations & maintenance	437,620	406,643	409,493	406,643	–
Services & other	52,062	57,801	57,801	60,400	2,599
Capital outlay	–	–	–	–	–
TOTAL	**$ 833,977**	**$ 799,289**	**$ 795,347**	**$ 803,765**	**$ 4,476**

PERSONNEL SUMMARY

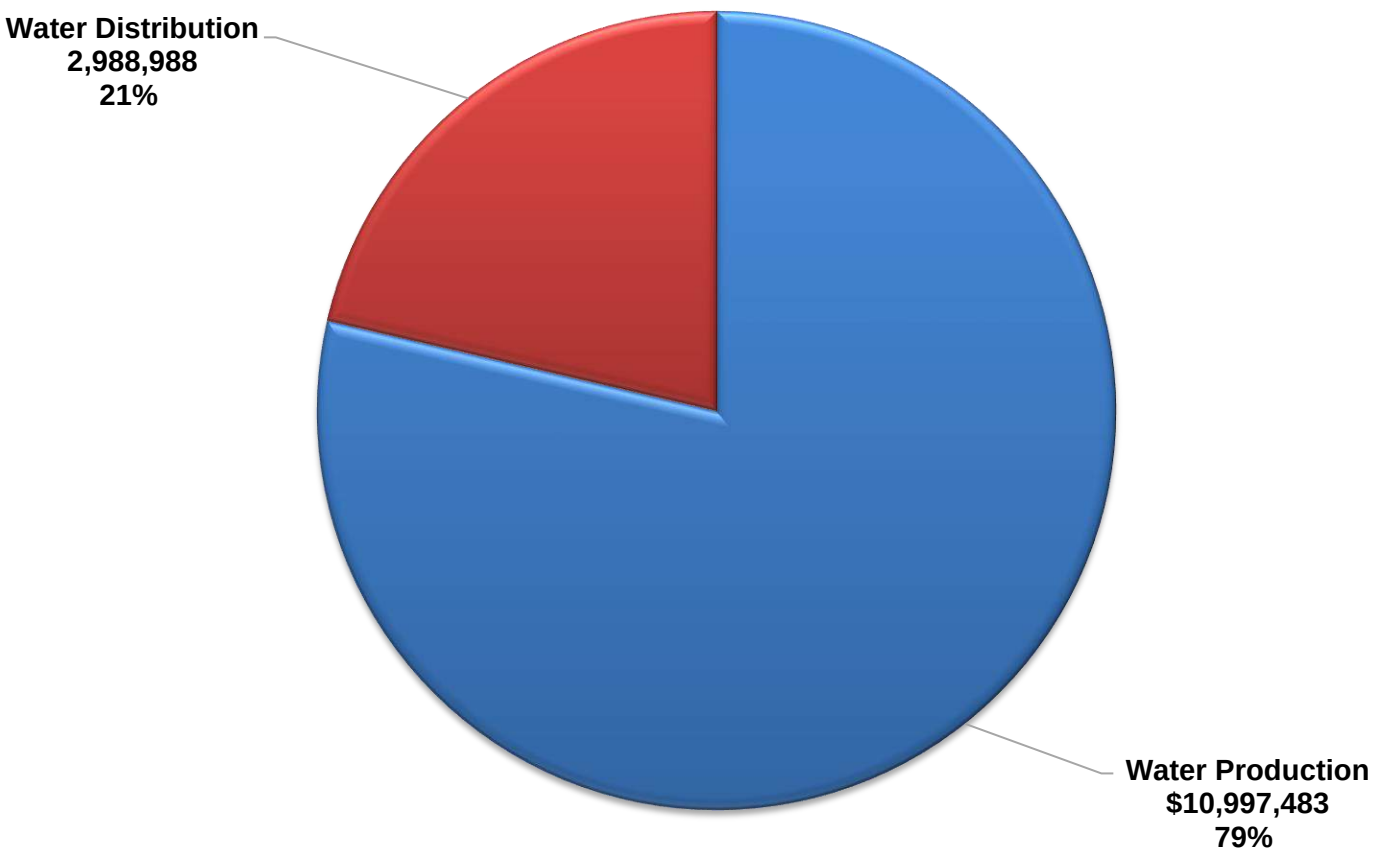
(Full-time Equivalent Positions - Includes Vacant Positions)

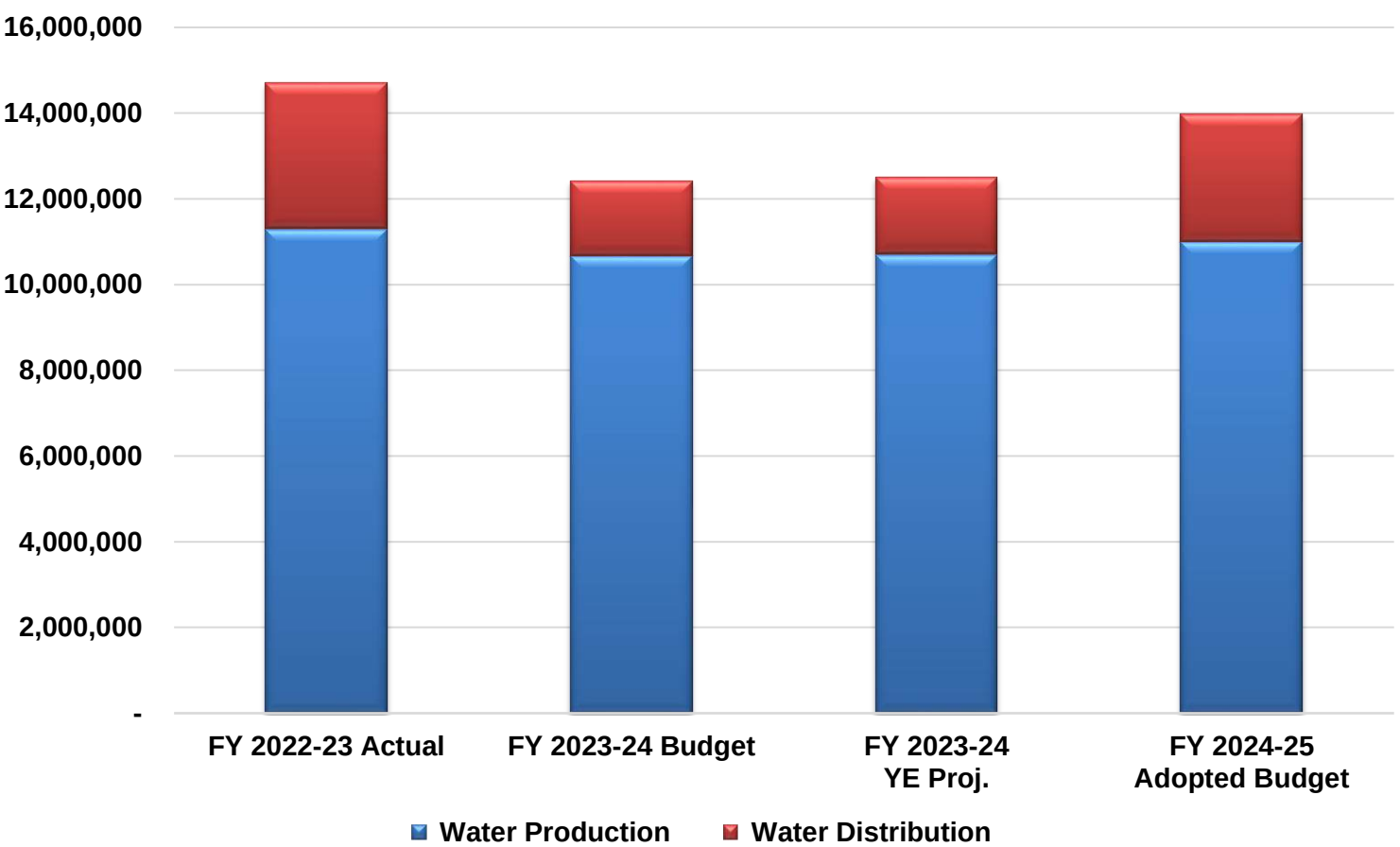
BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Field Service Maint. Technician	4.00	4.00	4.00	4.00	-
TOTAL	***4.00***	***4.00***	***4.00***	***4.00***	***-***

WATER UTILITIES DEPARTMENT



WATER UTILITIES



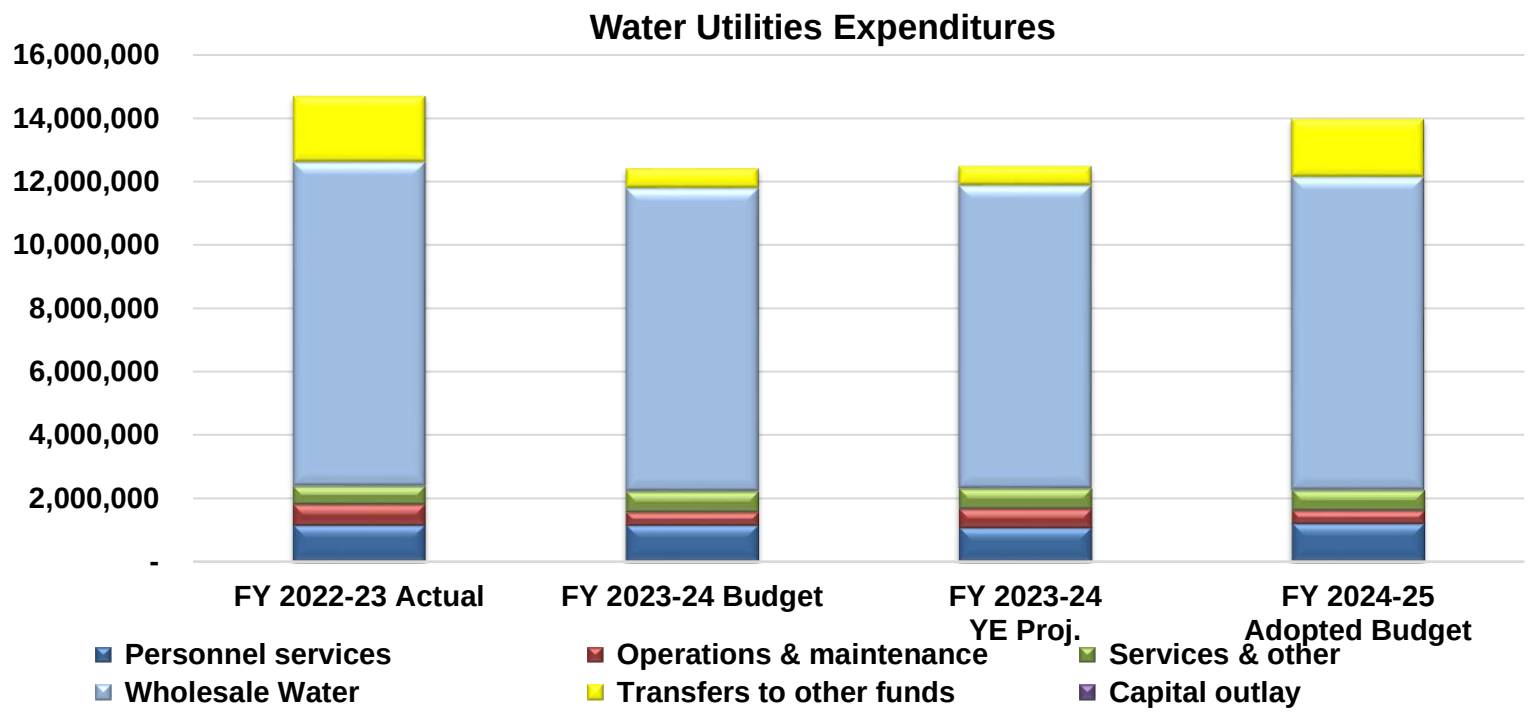


WATER UTILITIES DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Water Production	$ 11,298,548	$ 10,673,428	$ 10,708,835	$ 10,997,483	$ 324,055
Water Distribution	3,404,767	1,742,414	1,788,997	2,988,988	1,246,574
TOTAL	**$ 14,703,315**	**$ 12,415,842**	**$ 12,497,832**	**$ 13,986,471**	**$ 1,570,629**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 1,157,200	$ 1,156,301	$ 1,079,616	$ 1,200,558	$ 44,257
Operations & maintenance	646,718	417,380	588,330	420,830	3,450
Services & other	577,154	642,091	629,816	634,518	(7,573)
Wholesale Water	10,230,514	9,575,070	9,575,070	9,880,565	305,495
Transfers to other funds	2,091,730	625,000	625,000	1,850,000	1,225,000
Capital outlay	–	–	–	–	–
TOTAL	**$ 14,703,315**	**$ 12,415,842**	**$ 12,497,832**	**$ 13,986,471**	**$ 1,570,629**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Water Production	5.00	5.00	5.00	5.00	-
Water Distribution	8.00	8.00	8.00	8.00	-
TOTAL	***13.00***	***13.00***	***13.00***	***13.00***	***-***

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 OBJECTIVES:

1. Provide high quality customer service.
2. Ensure a safe, appropriately operated, and well maintained water system which exceeds regulatory standards.
3. Continue to partner with other local agencies, trade associations, and cooperative purchasing groups.

DEPARTMENT GOALS:

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.

SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Water mains maintained (miles)	296	*	297	298
Water storage capacity (million gallons)	10	*	10	10
Water main/service line repairs completed	19	*	20	20

*New Measure

PERFORMANCE INDICATORS	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
% of monthly bacteriological samples testing negative for coliform organisms	100%	100%	100%	100%
% of water infrastructure within 80% of planned life	90.0%	86.5%	86.5%	82.9%
% of Hydrants Flushed/Exercized	3.0%	5.0%	4.0%	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

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 506,850	$ 502,812	$ 553,844	$ 530,239	$ 27,427
Operations & maintenance	134,440	113,850	107,000	109,000	(4,850)
Services & other	426,745	481,696	472,921	477,679	(4,017)
Wholesale Water	10,230,514	9,575,070	9,575,070	9,880,565	305,495
Capital outlay	–	–	–	–	–
TOTAL	**$ 11,298,548**	**$ 10,673,428**	**$ 10,708,835**	**$ 10,997,483**	**$ 324,055**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Water Production Supervisor	1.00	1.00	1.00	1.00	-
Water Production Operator	2.00	2.00	2.00	2.00	-
SCADA Operator	2.00	2.00	2.00	2.00	-
TOTAL	***5.00***	***5.00***	***5.00***	***5.00***	***-***

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

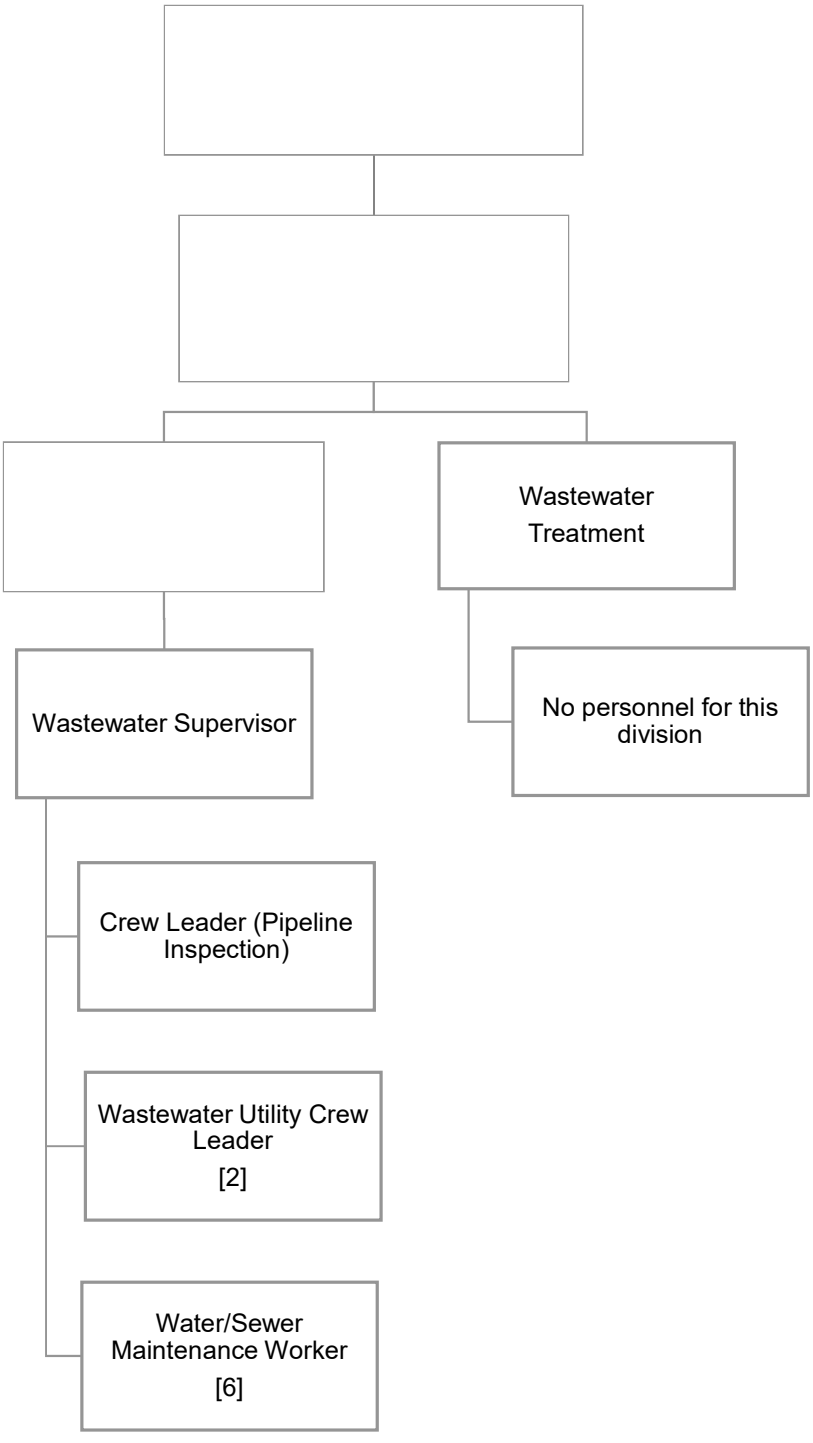
EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 650,350	$ 653,489	$ 525,772	$ 670,319	$ 16,830
Operations & maintenance	512,278	303,530	481,330	311,830	8,300
Services & other	150,409	160,395	156,895	156,839	(3,556)
Transfers to other funds	2,091,730	625,000	625,000	1,850,000	1,225,000
Capital outlay	–	–	–	–	–
TOTAL	**$ 3,404,767**	**$ 1,742,414**	**$ 1,788,997**	**$ 2,988,988**	**$ 1,246,574**

PERSONNEL SUMMARY

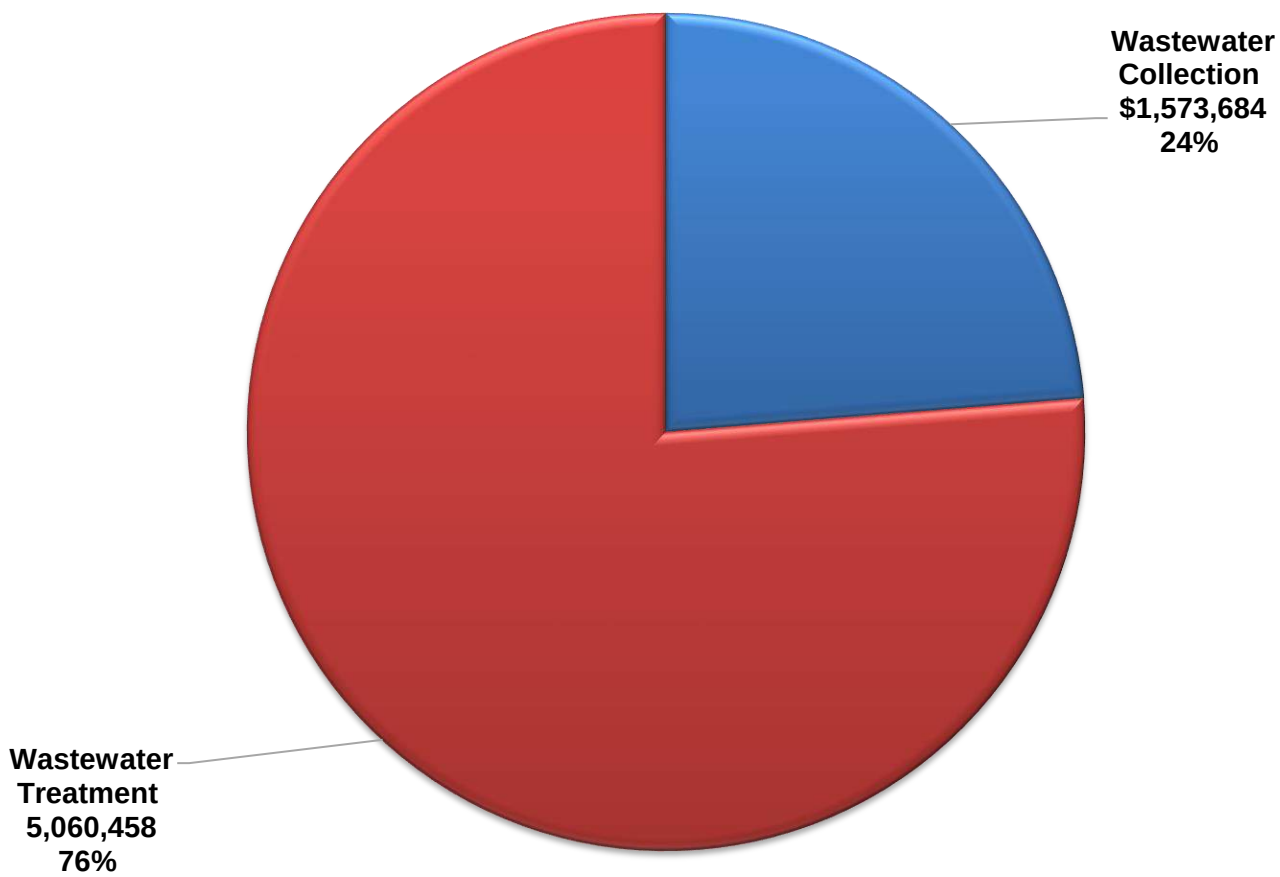
(Full-time Equivalent Positions - Includes Vacant Positions)

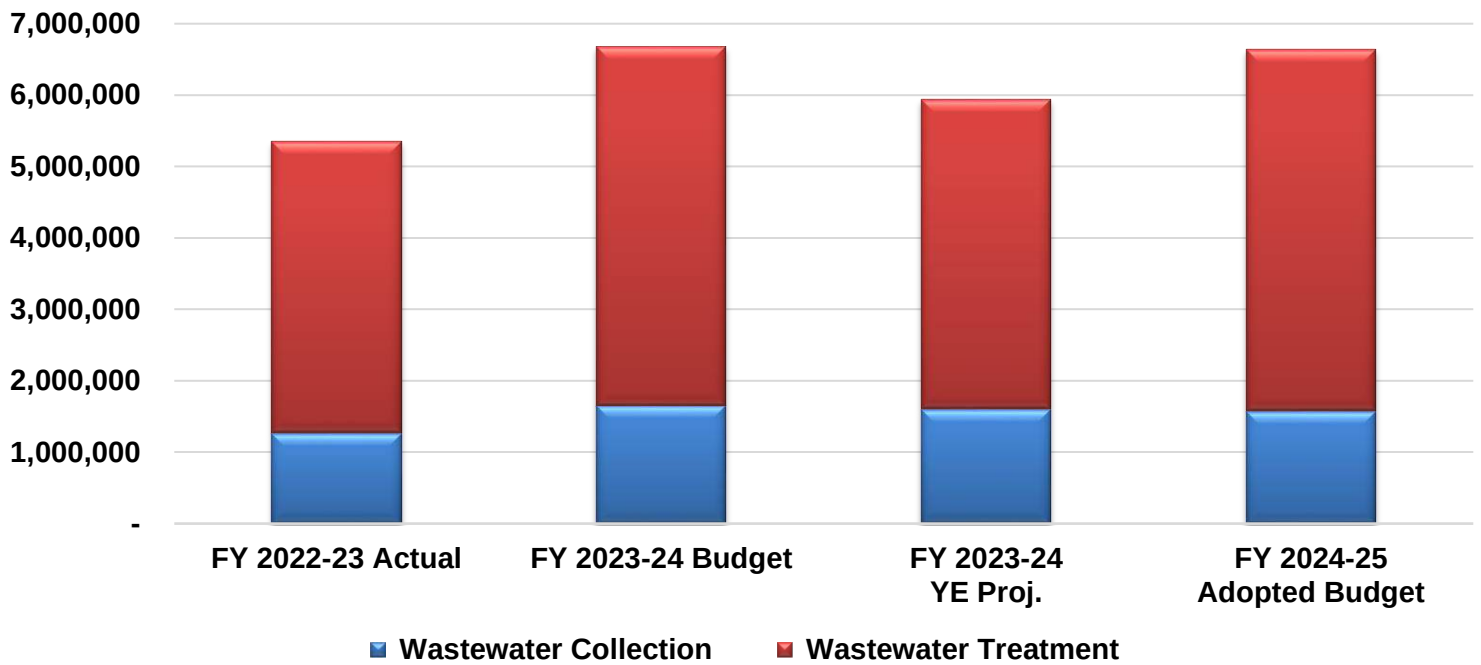
BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Supervisor - Water & Wastewater	1.00	1.00	1.00	1.00	-
Wastewater Crew Leader	2.00	2.00	2.00	2.00	-
Wastewater Maintenance Worker	5.00	5.00	5.00	5.00	-
TOTAL	***8.00***	***8.00***	***8.00***	***8.00***	***-***

WASTEWATER UTILITIES DEPARTMENT



WASTEWATER UTILITIES



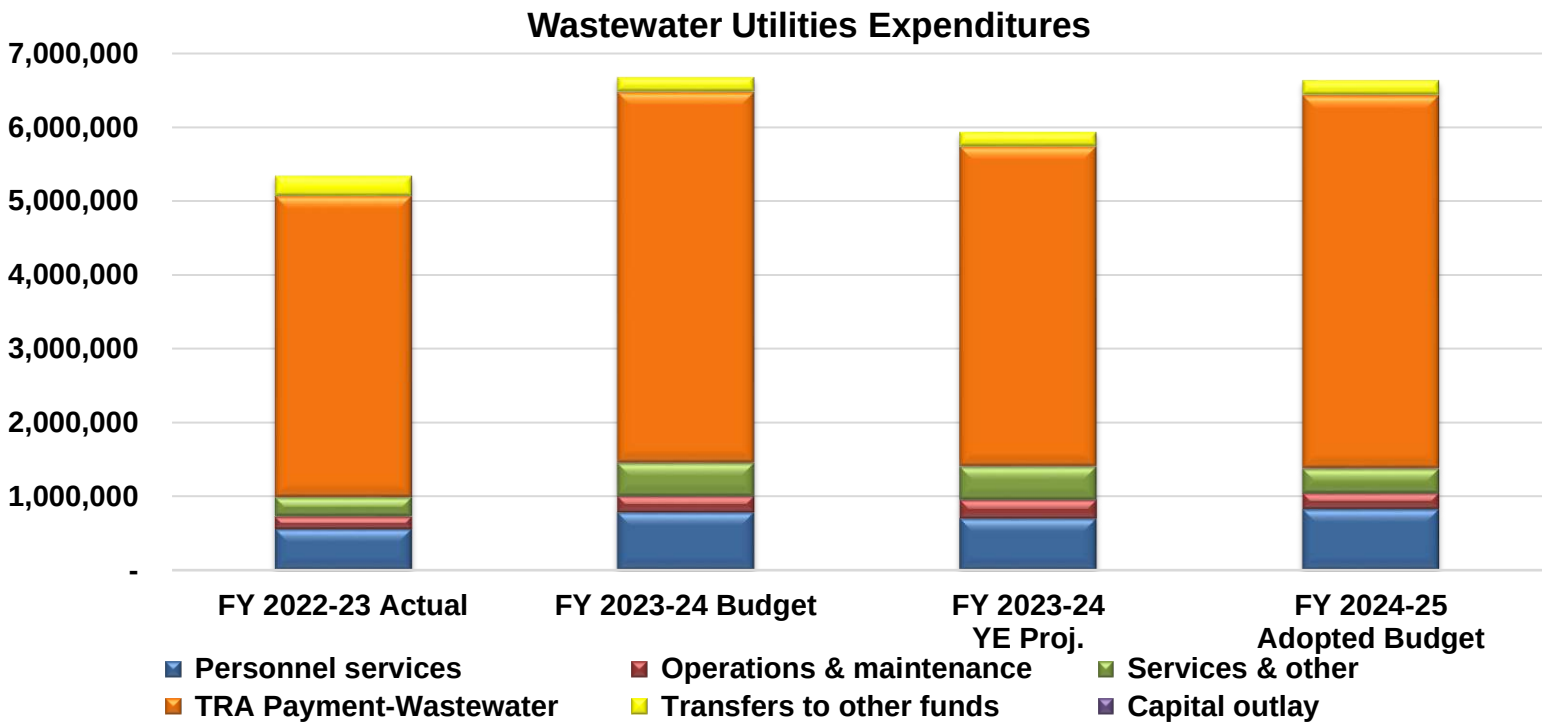


WASTEWATER UTILITIES DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Wastewater Collection	$ 1,261,011	$ 1,651,990	$ 1,600,783	$ 1,573,684	$ (78,306)
Wastewater Treatment	4,085,014	5,022,787	4,337,195	5,060,458	37,671
TOTAL	**$ 5,346,024**	**$ 6,674,777**	**$ 5,937,978**	**$ 6,634,142**	**$ (40,635)**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 560,149	$ 781,120	$ 699,763	$ 823,395	$ 42,275
Operations & maintenance	167,930	214,350	248,000	211,700	(2,650)
Services & other	257,932	456,520	453,020	338,589	(117,931)
TRA Payment-Wastewater	4,085,014	5,022,787	4,337,195	5,060,458	37,671
Transfers to other funds	275,000	200,000	200,000	200,000	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 5,346,024**	**$ 6,674,777**	**$ 5,937,978**	**$ 6,634,142**	**$ (40,635)**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Wastewater Collection	10.00	10.00	10.00	10.00	-
Wastewater Treatment	-	-	-	-	-
TOTAL	***10.00***	***10.00***	***10.00***	***10.00***	***-***

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 OBJECTIVES:

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

DEPARTMENT GOALS:

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:

Services Provided	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Sanitary sewer lines maintained (miles)	216	*	216	217
Sanitary sewer main/service line repairs completed	5	*	12	10

*New Measure

Performance Indicators	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
% blocked mains cleaned w/in 24 hrs	100%	100%	100%	100%
% of wastewater infrastructure within 80% of planned life	93.1%	91.0%	90.9%	85.5%

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

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 560,149	$ 781,120	$ 699,763	$ 823,395	$ 42,275
Operations & maintenance	167,930	214,350	248,000	211,700	(2,650)
Services & other	257,932	456,520	453,020	338,589	(117,931)
Transfers to other funds	275,000	200,000	200,000	200,000	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,261,011**	**$ 1,651,990**	**$ 1,600,783**	**$ 1,573,684**	**$ (78,306)**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Supervisor - Wastewater	1.00	1.00	1.00	1.00	-
Crew Leader (Pipeline Inspections)	1.00	1.00	1.00	1.00	-
Wastewater Utility Crew Leader	2.00	2.00	2.00	2.00	-
Wastewater Maintenance Worker	6.00	6.00	6.00	6.00	-
TOTAL	***10.00***	***10.00***	***10.00***	***10.00***	***-***

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

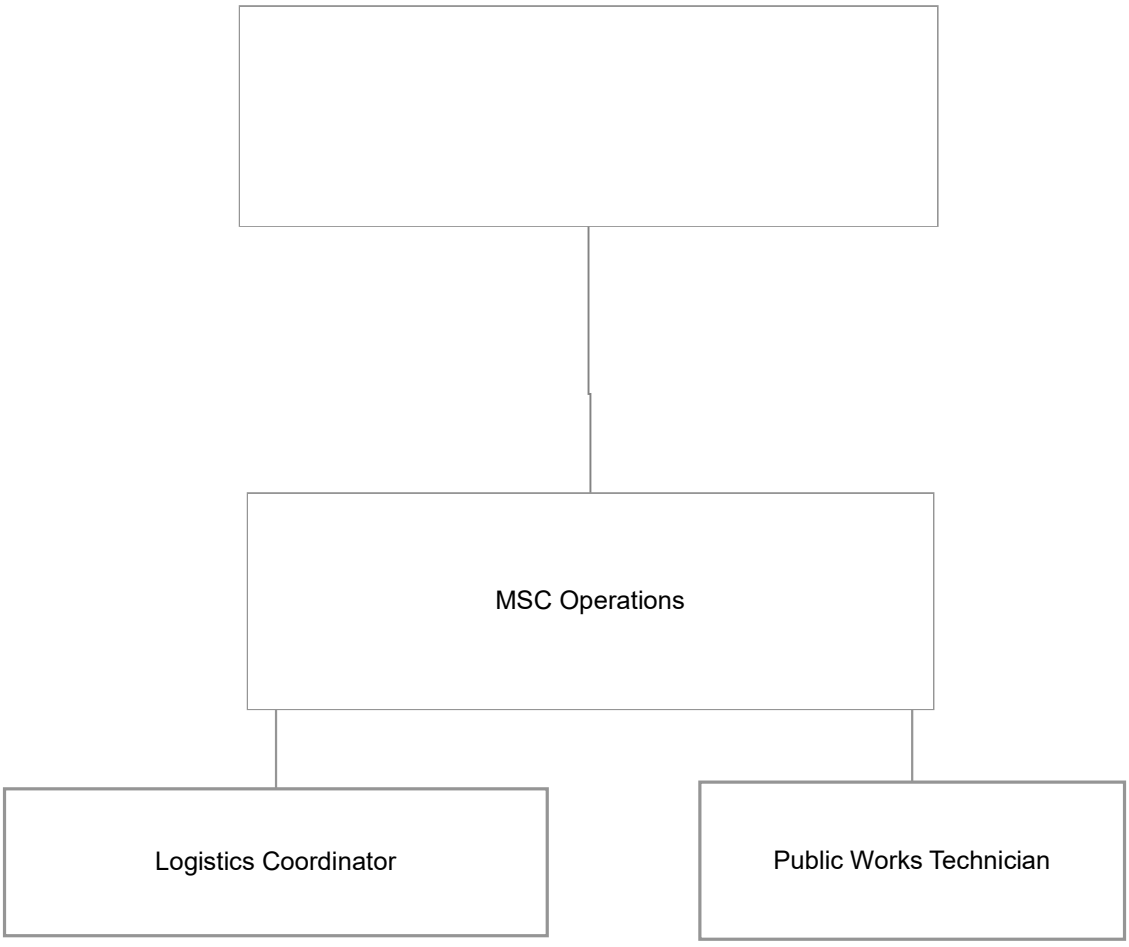
EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
TRA Payment-Wastewater	4,085,014	5,022,787	4,337,195	5,060,458	37,671
TOTAL	**$ 4,085,014**	**$ 5,022,787**	**$ 4,337,195**	**$ 5,060,458**	**$ 37,671**

PERSONNEL SUMMARY

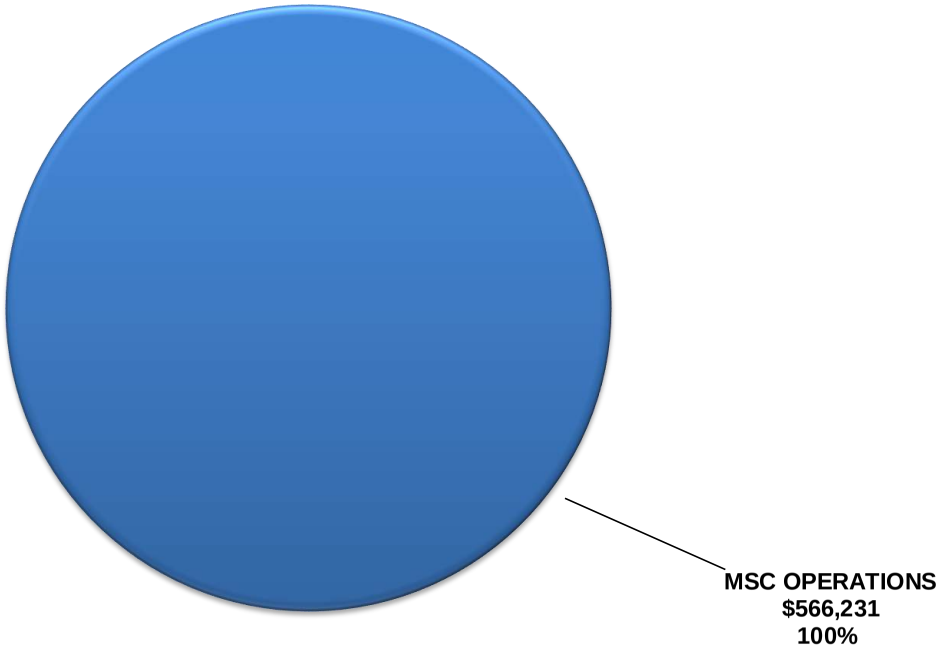
(Full-time Equivalent Positions - Includes Vacant Positions)

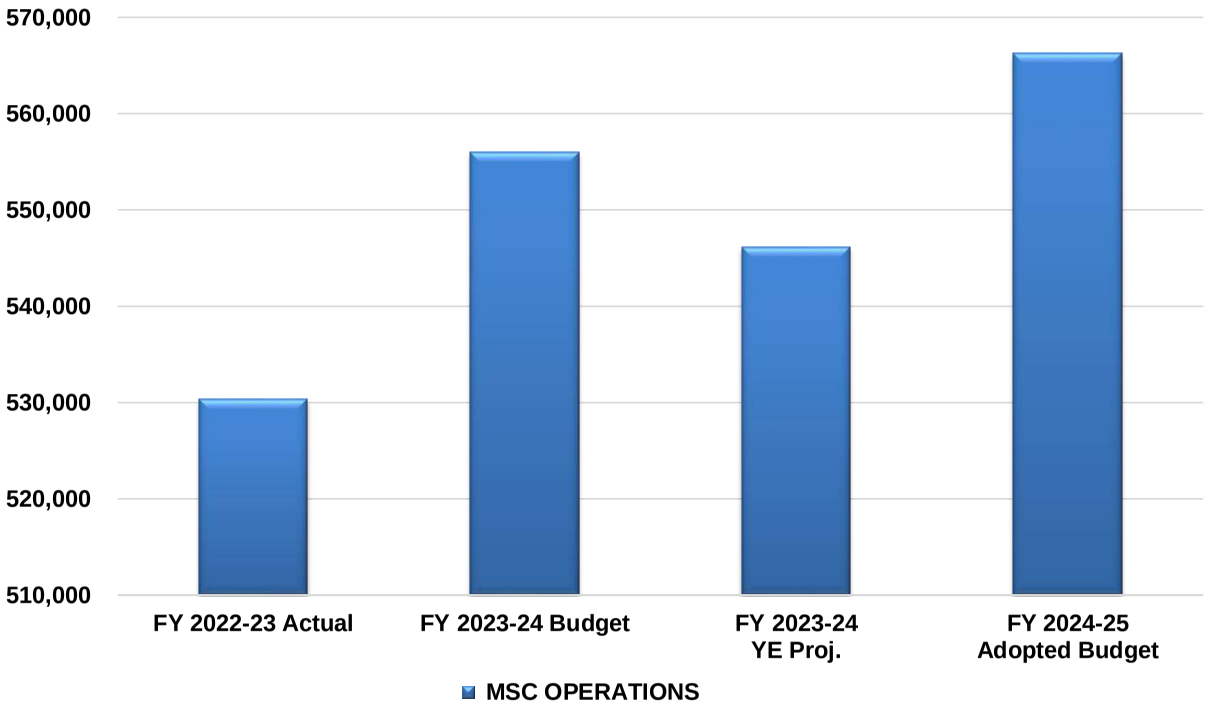
BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division					
TOTAL	***-***	***-***	***-***	***-***	-

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 OBJECTIVES:

1. Provide high quality customer service.
2. Ensure a safe, appropriately operated, and well maintained service center operation.
3. Continue to partner with other local agencies, trade associations, and cooperative purchasing groups.

DEPARTMENT GOALS:

1. Deliver on ARPA funding commitments.
2. Replace training room divider walls.
3. Audit department operations to ensure MS4 compliance.

SERVICE LEVEL ANALYSIS:

Service Provided	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Fleet maintenance workorders completed	218	*	200	200

*New Measure

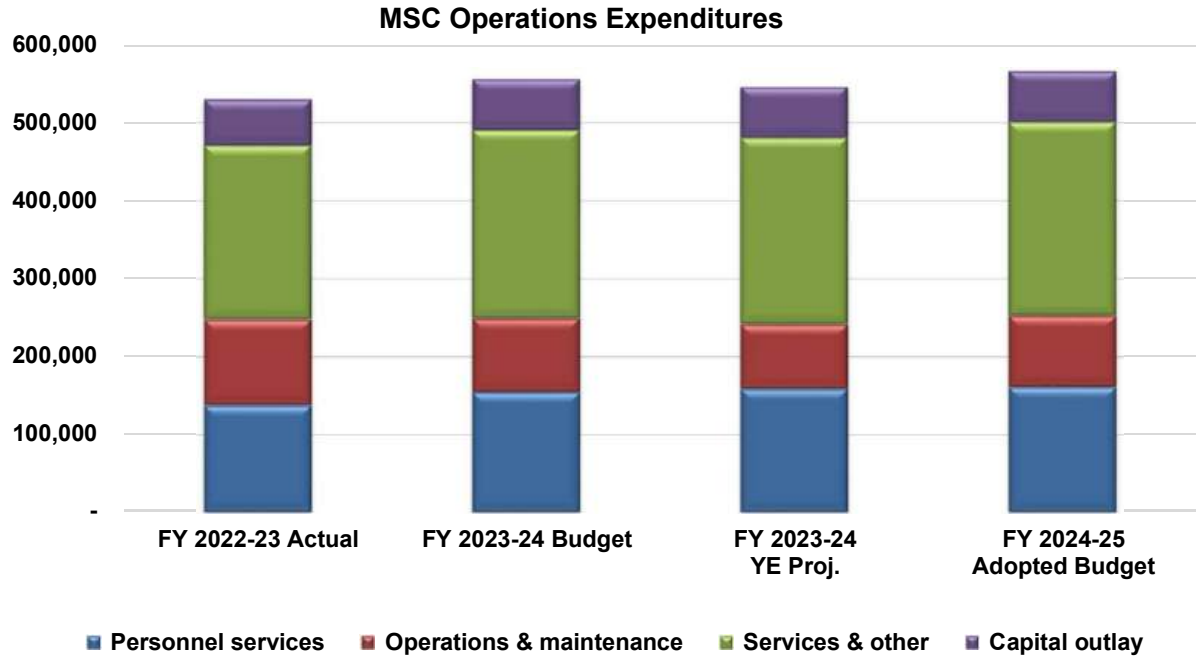
Performance Indicators	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
% of fleet >10 years of age	9%	6%	2%	6%

MSC OPERATIONS DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
MSC OPERATIONS	$ 530,323	$ 556,005	$ 546,109	$ 566,231	$ 10,226
TOTAL	**$ 530,323**	**$ 556,005**	**$ 546,109**	**$ 566,231**	**$ 10,226**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 137,000	$ 153,974	$ 158,428	$ 160,709	$ 6,735
Operations & maintenance	110,360	94,650	82,750	91,400	(3,250)
Services & other	223,742	242,381	239,931	249,122	6,741
Capital outlay	59,220	65,000	65,000	65,000	–
TOTAL	**$ 530,323**	**$ 556,005**	**$ 546,109**	**$ 566,231**	**$ 10,226**

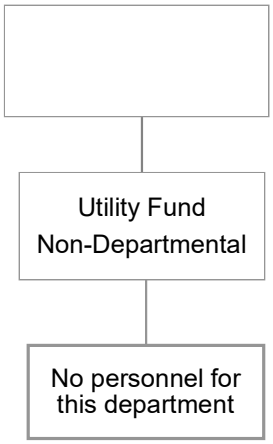


PERSONNEL SUMMARY

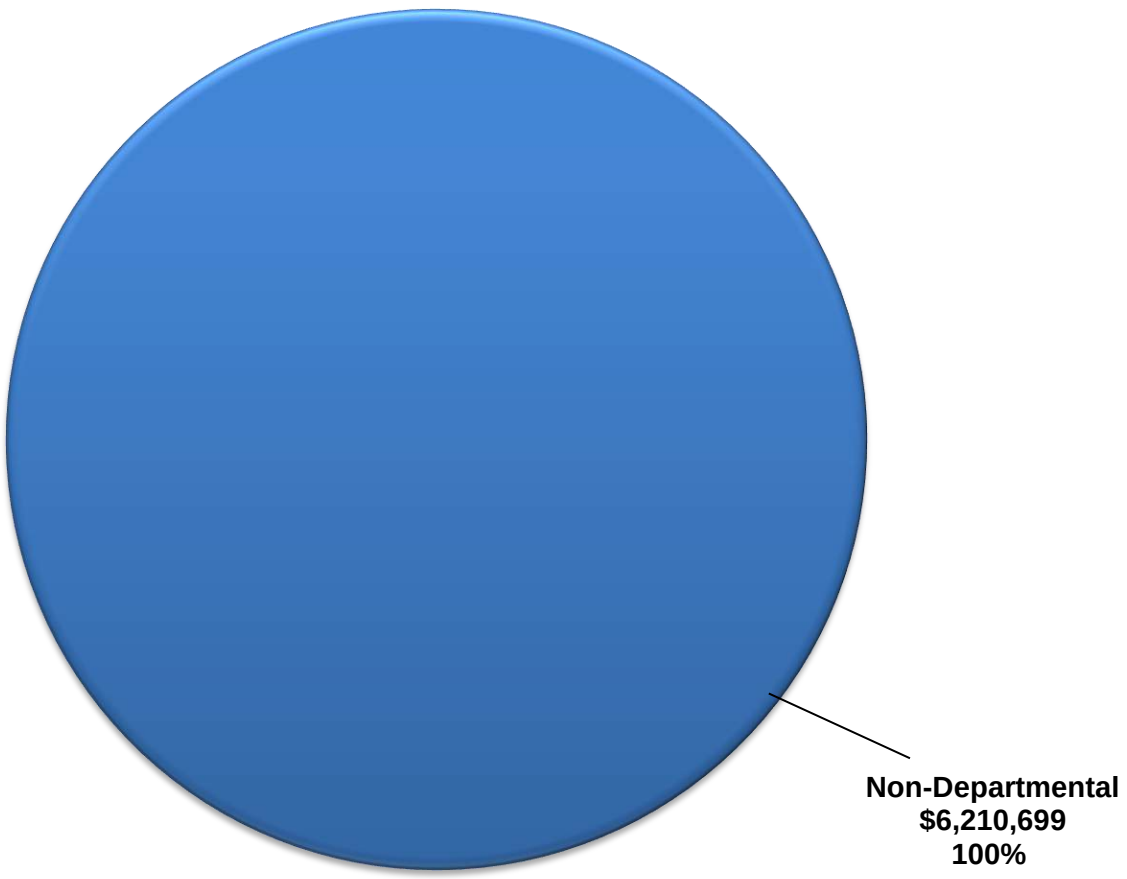
(Full-time Equivalent Positions - Includes Vacant Positions)

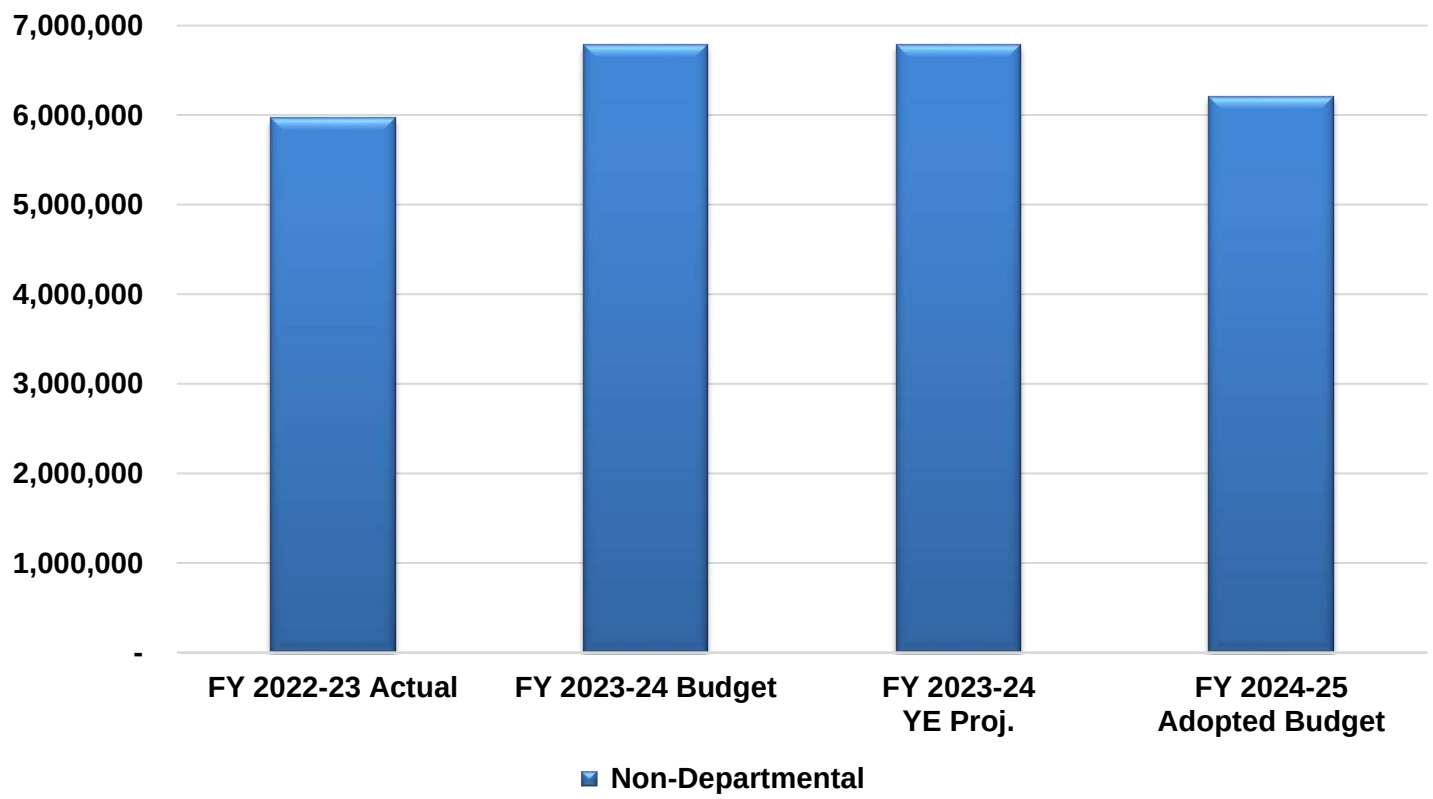
BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Logistics Coordinator	1.00	1.00	1.00	1.00	-
Public Works Technician	1.00	1.00	1.00	1.00	-
TOTAL	***2.00***	***2.00***	***2.00***	***2.00***	***-***

UTILITY FUND NON-DEPARTMENTAL



UTILITY FUND NON-DEPARTMENTAL



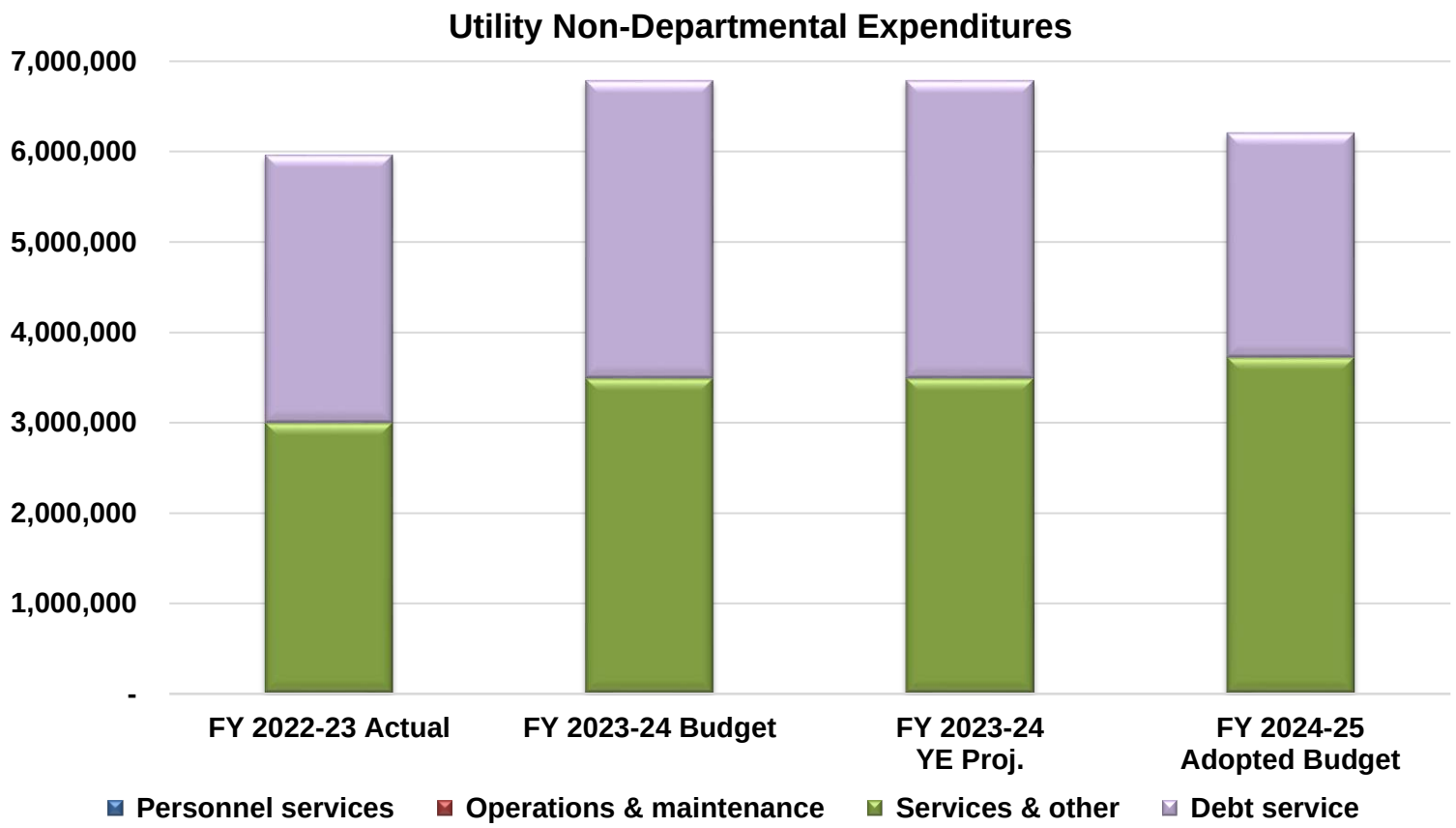


UTILITY FUND NON-DEPARTMENTAL DEPARTMENT

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Non-Departmental	$ 5,967,857	$ 6,788,026	$ 6,788,026	$ 6,210,699	$ (577,327)
TOTAL	**$ 5,967,857**	**$ 6,788,026**	**$ 6,788,026**	**$ 6,210,699**	**$ (577,327)**

EXPENDITURES BY CATEGORY:					
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	10,525	11,800	11,800	11,800	–
Services & other	2,991,423	3,480,317	3,480,317	3,713,247	232,930
Debt service	2,965,909	3,295,909	3,295,909	2,485,652	(810,257)
Capital outlay	–	–	–	–	–
TOTAL	**$ 5,967,857**	**$ 6,788,026**	**$ 6,788,026**	**$ 6,210,699**	**$ (577,327)**



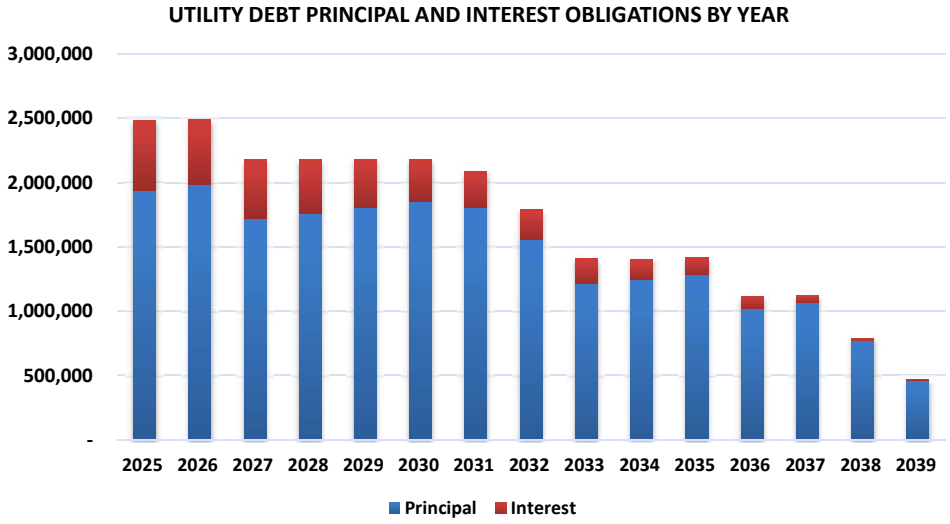
PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

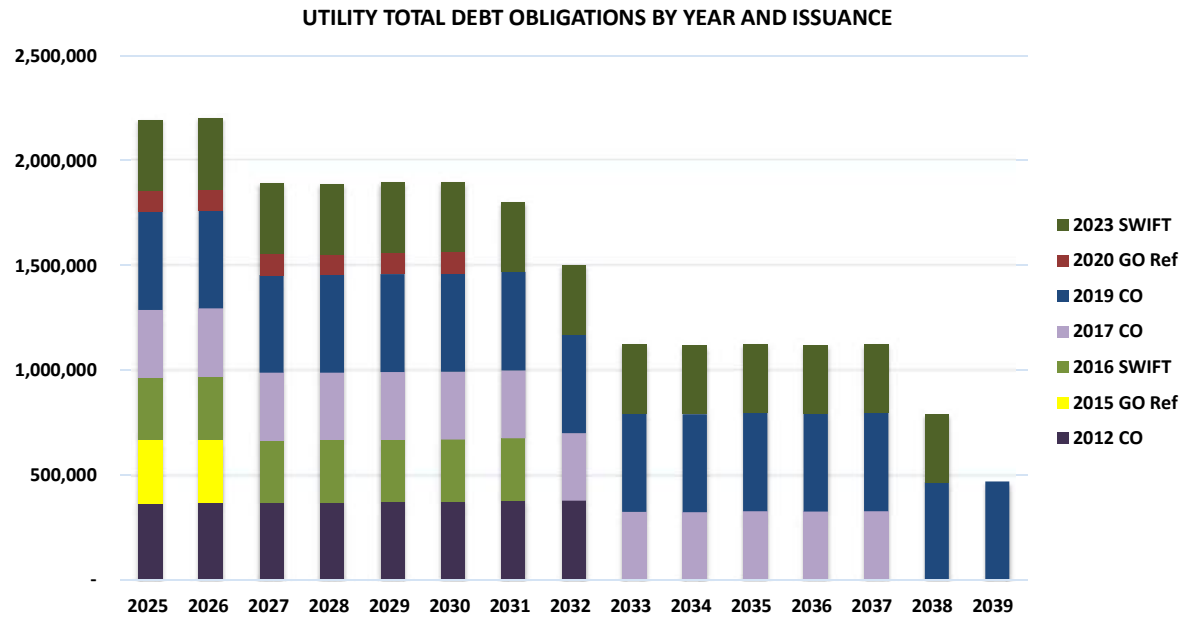
UTILITY DEBT BY PRINCIPAL AND INTEREST

Year	Principal	Interest	Total P+I
2025	$ 1,940,000	$ 542,651	$ 2,482,651
2026	1,990,000	500,002	2,490,002
2027	1,720,000	458,795	2,178,795
2028	1,760,000	417,935	2,177,935
2029	1,810,000	373,451	2,183,451
2030	1,855,000	326,149	2,181,149
2031	1,810,000	278,776	2,088,776
2032	1,555,000	234,275	1,789,275
2033	1,215,000	196,136	1,411,136
2034	1,245,000	161,908	1,406,908
2035	1,290,000	126,008	1,416,008
2036	1,025,000	90,496	1,115,496
2037	1,065,000	55,531	1,120,531
2038	765,000	25,723	790,723
2039	460,000	6,900	466,900
2040	-	-	-
Total	**$ 21,505,000**	**$ 3,794,735**	**$ 25,299,735**



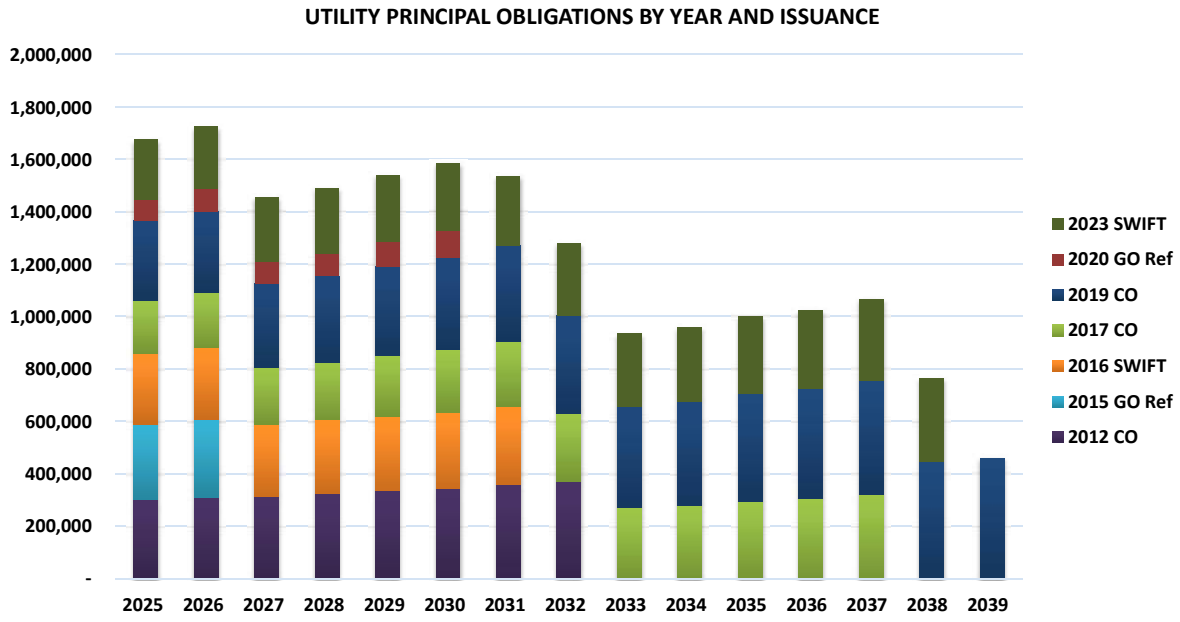
UTILITY OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

Year	2012 CERTIFICATE OF OBLIGATION	2015 GENERAL OBLIGATION REF & IMP	2016 TWDB SWIFT	2017 CERTIFICATE OF OBLIGATION	2019 CERTIFICATE OF OBLIGATION	2020 GENERAL OBLIGATION REF & IMP	2020 TWDB SWIFT	2023 TWDB SWIFT	TOTAL
Standards & Poors Rating:	N/A	AAA	N/A	AAA	AAA	AAA	N/A	N/A	
Moodys Rating:	N/A	Aa1	N/A	Aa1	AAA	AAA	N/A	N/A	
Purpose:	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	Water Line Replacements - TWDB Bonds	
2025	$ 363,648	$ 303,200	$ 297,872	$ 322,550	$ 469,775	$ 100,750	$ 288,823	$ 336,034	$ 2,482,651
2026	367,088	299,425	299,832	326,400	465,550	104,100	288,081	339,526	2,490,002
2027	365,055	-	296,450	325,025	466,100	101,125	287,061	337,979	2,178,795
2028	367,451	-	297,675	322,400	466,350	96,875	290,776	336,409	2,177,935
2029	369,115	-	298,307	323,400	466,300	102,375	289,237	334,717	2,183,451
2030	370,103	-	298,274	324,000	465,950	102,500	287,469	332,855	2,181,149
2031	375,495	-	297,817	324,200	470,225	-	290,286	330,753	2,088,776
2032	375,273	-	-	324,000	469,125	-	287,550	333,328	1,789,275
2033	-	-	-	323,400	467,725	-	289,343	330,669	1,411,136
2034	-	-	-	322,400	466,025	-	290,782	327,701	1,406,908
2035	-	-	-	325,900	468,950	-	291,972	329,186	1,416,008
2036	-	-	-	323,900	466,500	-	-	325,096	1,115,496
2037	-	-	-	326,400	468,675	-	-	325,456	1,120,531
2038	-	-	-	-	465,475	-	-	325,248	790,723
2039	-	-	-	-	466,900	-	-	-	466,900
2040	-	-	-	-	-	-	-	-	-
Total	**$ 2,953,226**	**$ 602,625**	**$ 2,086,225**	**$ 4,213,975**	**$ 7,009,625**	**$ 607,725**	**$ 3,181,379**	**$ 4,644,955**	**$ 25,299,735**



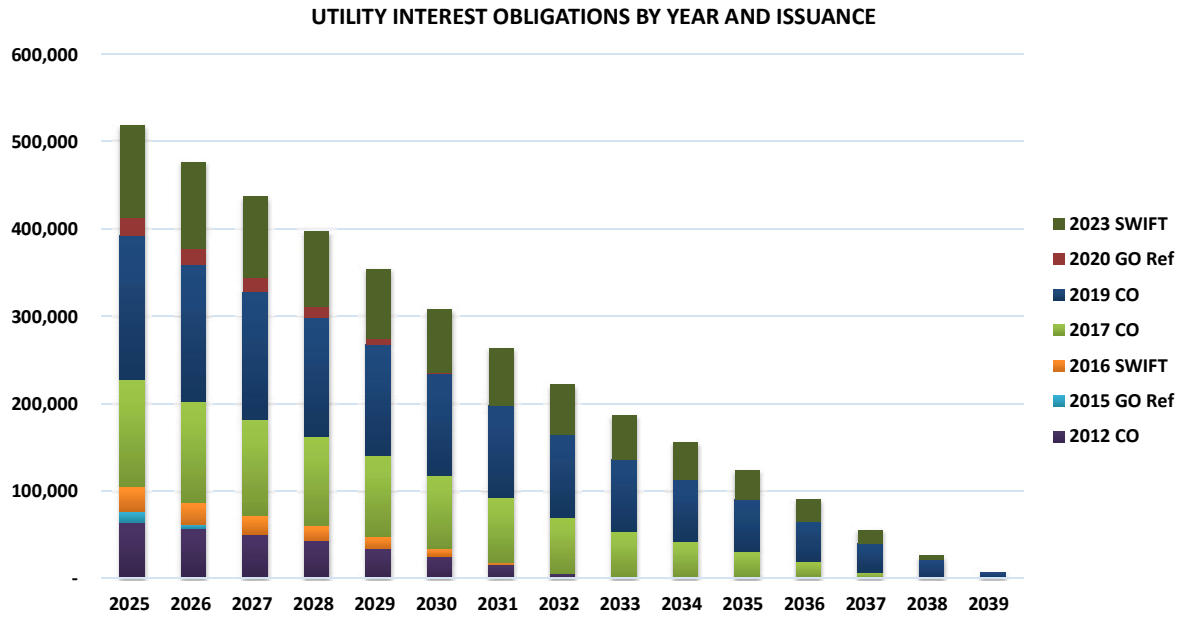
UTILITY OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE

Year	2012 CERTIFICATE OF OBLIGATION	2015 GENERAL OBLIGATION REF & IMP	2016 TWDB SWIFT	2017 CERTIFICATE OF OBLIGATION	2019 CERTIFICATE OF OBLIGATION	2020 GENERAL OBLIGATION REF & IMP	2020 TWDB SWIFT	2023 TWDB SWIFT	TOTAL
Standards & Poors Rating:	N/A	AAA	N/A	AAA	AAA	AAA	N/A	N/A	
Moodys Rating:	N/A	Aa1	N/A	Aa1	AAA	AAA	N/A	N/A	
Purpose:	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	Water Line Replacements - TWDB Bonds	
2025	$ 300,000	$ 290,000	$ 270,000	$ 200,000	$ 305,000	$ 80,000	$ 265,000	$ 230,000	$ 1,940,000
2026	310,000	295,000	275,000	210,000	310,000	85,000	265,000	240,000	1,990,000
2027	315,000	-	275,000	215,000	320,000	85,000	265,000	245,000	1,720,000
2028	325,000	-	280,000	220,000	330,000	85,000	270,000	250,000	1,760,000
2029	335,000	-	285,000	230,000	340,000	95,000	270,000	255,000	1,810,000
2030	345,000	-	290,000	240,000	350,000	100,000	270,000	260,000	1,855,000
2031	360,000	-	295,000	250,000	365,000	-	275,000	265,000	1,810,000
2032	370,000	-	-	260,000	375,000	-	275,000	275,000	1,555,000
2033	-	-	-	270,000	385,000	-	280,000	280,000	1,215,000
2034	-	-	-	280,000	395,000	-	285,000	285,000	1,245,000
2035	-	-	-	295,000	410,000	-	290,000	295,000	1,290,000
2036	-	-	-	305,000	420,000	-	-	300,000	1,025,000
2037	-	-	-	320,000	435,000	-	-	310,000	1,065,000
2038	-	-	-	-	445,000	-	-	320,000	765,000
2039	-	-	-	-	460,000	-	-	-	460,000
2040	-	-	-	-	-	-	-	-	-
Total	**$ 2,660,000**	**$ 585,000**	**$ 1,970,000**	**$ 3,295,000**	**$ 5,645,000**	**$ 530,000**	**$ 3,010,000**	**$ 3,810,000**	**$ 21,505,000**



UTILITY OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

Year	2012 CERTIFICATE OF OBLIGATION	2015 GENERAL OBLIGATION REF & IMP	2016 TWDB SWIFT	2017 CERTIFICATE OF OBLIGATION	2019 CERTIFICATE OF OBLIGATION	2020 GENERAL OBLIGATION REF & IMP	2020 TWDB SWIFT	2023 TWDB SWIFT	TOTAL
Standards & Poors Rating:	N/A	AAA	N/A	AAA	AAA	AAA	N/A	N/A	
Moodys Rating:	N/A	Aa1	N/A	Aa1	AAA	AAA	N/A	N/A	
Purpose:	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	Water Line Replacements - TWDB Bonds	
2025	$ 63,648	$ 13,200	$ 27,872	$ 122,550	$ 164,775	$ 20,750	$ 23,823	$ 106,034	$ 542,651
2026	57,088	4,425	24,832	116,400	155,550	19,100	23,081	99,526	500,002
2027	50,055	-	21,450	110,025	146,100	16,125	22,061	92,979	458,795
2028	42,451	-	17,675	102,400	136,350	11,875	20,776	86,409	417,935
2029	34,115	-	13,307	93,400	126,300	7,375	19,237	79,717	373,451
2030	25,103	-	8,274	84,000	115,950	2,500	17,469	72,855	326,149
2031	15,495	-	2,817	74,200	105,225	-	15,286	65,753	278,776
2032	5,273	-	-	64,000	94,125	-	12,550	58,328	234,275
2033	-	-	-	53,400	82,725	-	9,343	50,669	196,136
2034	-	-	-	42,400	71,025	-	5,782	42,701	161,908
2035	-	-	-	30,900	58,950	-	1,972	34,186	126,008
2036	-	-	-	18,900	46,500	-	-	25,096	90,496
2037	-	-	-	6,400	33,675	-	-	15,456	55,531
2038	-	-	-	-	20,475	-	-	5,248	25,723
2039	-	-	-	-	6,900	-	-	-	6,900
2040	-	-	-	-	-	-	-	-	-
Total	**$ 293,226**	**$ 17,625**	**$ 116,225**	**$ 918,975**	**$ 1,364,625**	**$ 77,725**	**$ 171,379**	**$ 834,955**	**$ 3,794,735**



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

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Write Off Recovery	$ (5,976)	$ –	$ (2,884)	$ –	$ –
Drainage Utility Fees	1,520,515	1,522,825	1,530,815	1,530,815	7,990
Miscellaneous Revenue	–	–	–	–	–
Auction Proceeds	–	–	–	–	–
Interest Revenue-Investments	71,612	31,450	103,332	103,332	71,882
Use Of Fund Balance	80,900	–	–	–	–
TOTAL	**$ 1,667,051**	**$ 1,554,275**	**$ 1,631,263**	**$ 1,634,147**	**$ 79,872**

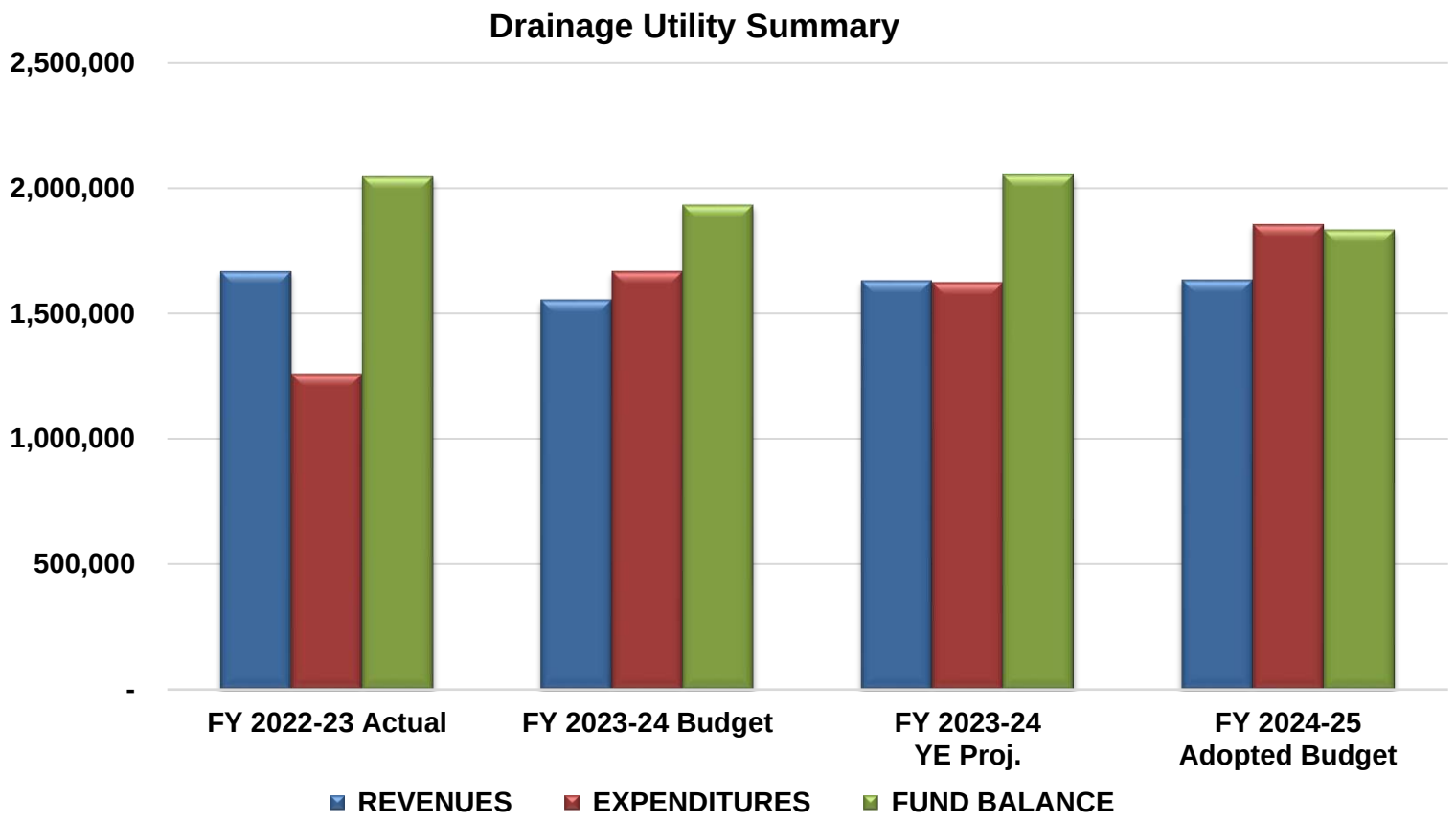
EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Drainage Maintenance	$ 661,444	$ 1,116,371	$ 1,072,583	$ 1,240,823	$ 124,452
Capital Improvements	325,000	250,000	250,000	340,000	90,000
Non-Departmental	272,667	300,885	300,885	273,734	(27,151)
TOTAL	**$ 1,259,110**	**$ 1,667,256**	**$ 1,623,468**	**$ 1,854,557**	**$ 187,301**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 457,925	$ 694,479	$ 668,691	$ 710,351	$ 15,872
Operations & maintenance	56,067	146,400	134,800	144,600	(1,800)
Services & other	420,119	576,377	569,977	659,606	83,229
Transfers to other funds	325,000	250,000	250,000	340,000	90,000
Capital outlay	–	–	–	–	–
TOTAL	**$ 1,259,110**	**$ 1,667,256**	**$ 1,623,468**	**$ 1,854,557**	**$ 187,301**

DRAINAGE UTILITY FUND
FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 1,667,051	$ 1,554,275	$ 1,631,263	$ 1,634,147	$ 79,872
EXPENDITURES	1,259,110	1,667,256	1,623,468	1,854,557	187,301
VARIANCE	407,940	(112,981)	7,795	(220,410)	(107,429)
FUND BALANCE	**$ 2,045,667**	**$ 1,932,686**	**$ 2,053,462**	**$ 1,833,052**	**$ (99,634)**

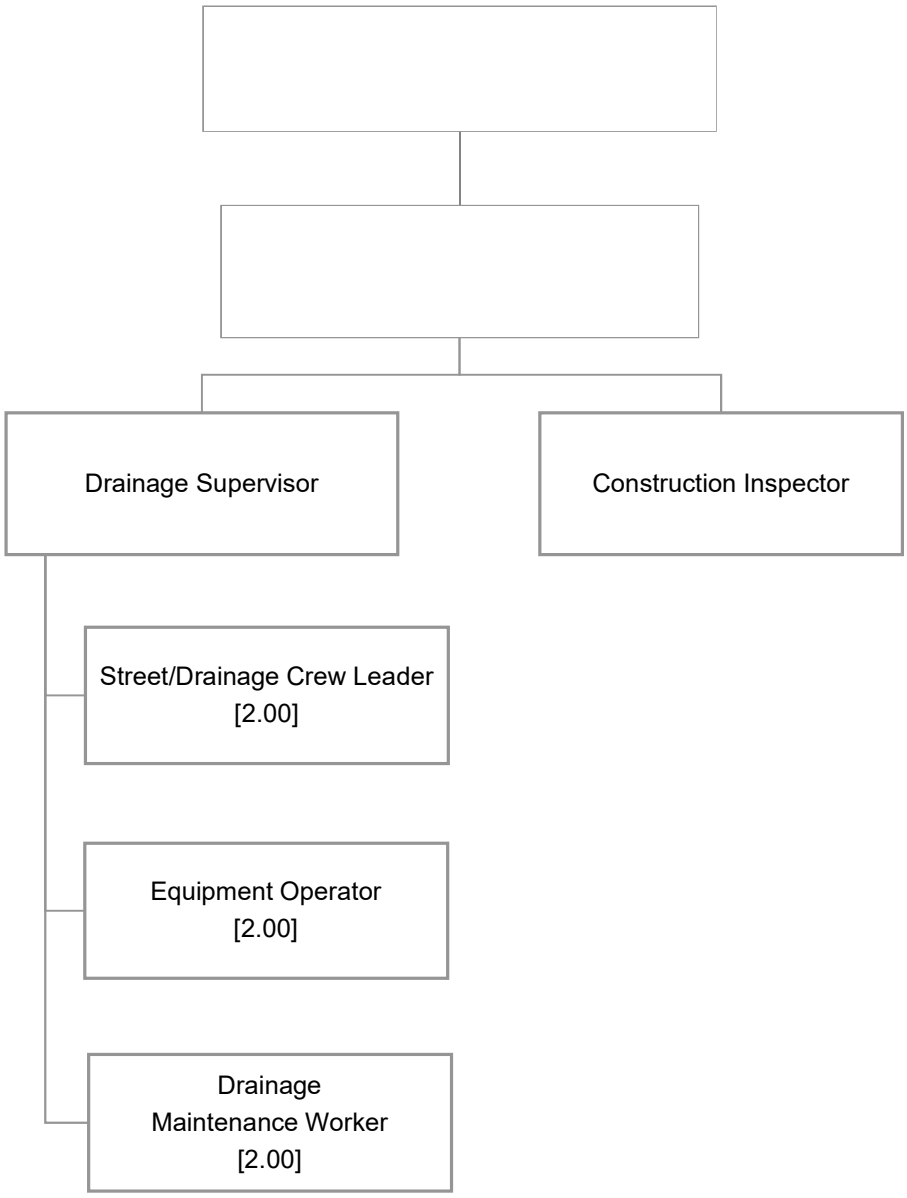


PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Drainage Maintenance	8.00	8.00	8.00	8.00	-
TOTAL	***8.00***	***8.00***	***8.00***	***8.00***	***-***

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 OBJECTIVES:

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 expections.
4. Ensure a safe, appropriately operated, and well maintained stormwater system.
5. Continue to partner with other local agencies, trade associations, and cooperative purchasing groups.

DEPARTMENT GOALS:

1. Recruit and train new staff.
2. Complete all ongoing master plans.
3. Deliver on ARPA funding commitments.
4. Audit department operations to ensure MS4 compliance.

SERVICE LEVEL ANALYSIS:

Services Provided	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Storm sewers maintained (miles)	472.43	*	472.08	472.86
Drainage structures cleared of debris	8	*	24	20

*New Measure

Performance Indicators	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
% of Inlets cleaned within 30 days of	81%	90%	92%	90%
% of publicly maintained drainage	3%	3%	5%	3%

DRAINAGE UTILITY FUND
DRAINAGE MAINTENANCE DIVISION (400-81-815)

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 457,925	$ 694,479	$ 668,691	$ 710,351	$ 15,872
Operations & maintenance	56,067	146,400	134,800	144,600	(1,800)
Services & other	147,452	275,492	269,092	385,872	110,380
Transfers to other funds	–	–	–	–	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 661,444**	**$ 1,116,371**	**$ 1,072,583**	**$ 1,240,823**	**$ 124,452**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Drainage Supervisor	1.00	1.00	1.00	1.00	-
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	2.00	2.00	2.00	2.00	-
TOTAL	***8.00***	***8.00***	***8.00***	***8.00***	***-***

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

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	–	–	–	–	-
Services & other	–	–	–	–	-
Transfers to other funds	325,000	250,000	250,000	340,000	90,000
Capital outlay	–	–	–	–	-
TOTAL	**$ 325,000**	**$ 250,000**	**$ 250,000**	**$ 340,000**	**$ 90,000**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division	-	-	-		-
TOTAL	**-**		**-**	**-**	**-**

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

EXPENDITURE SUMMARY

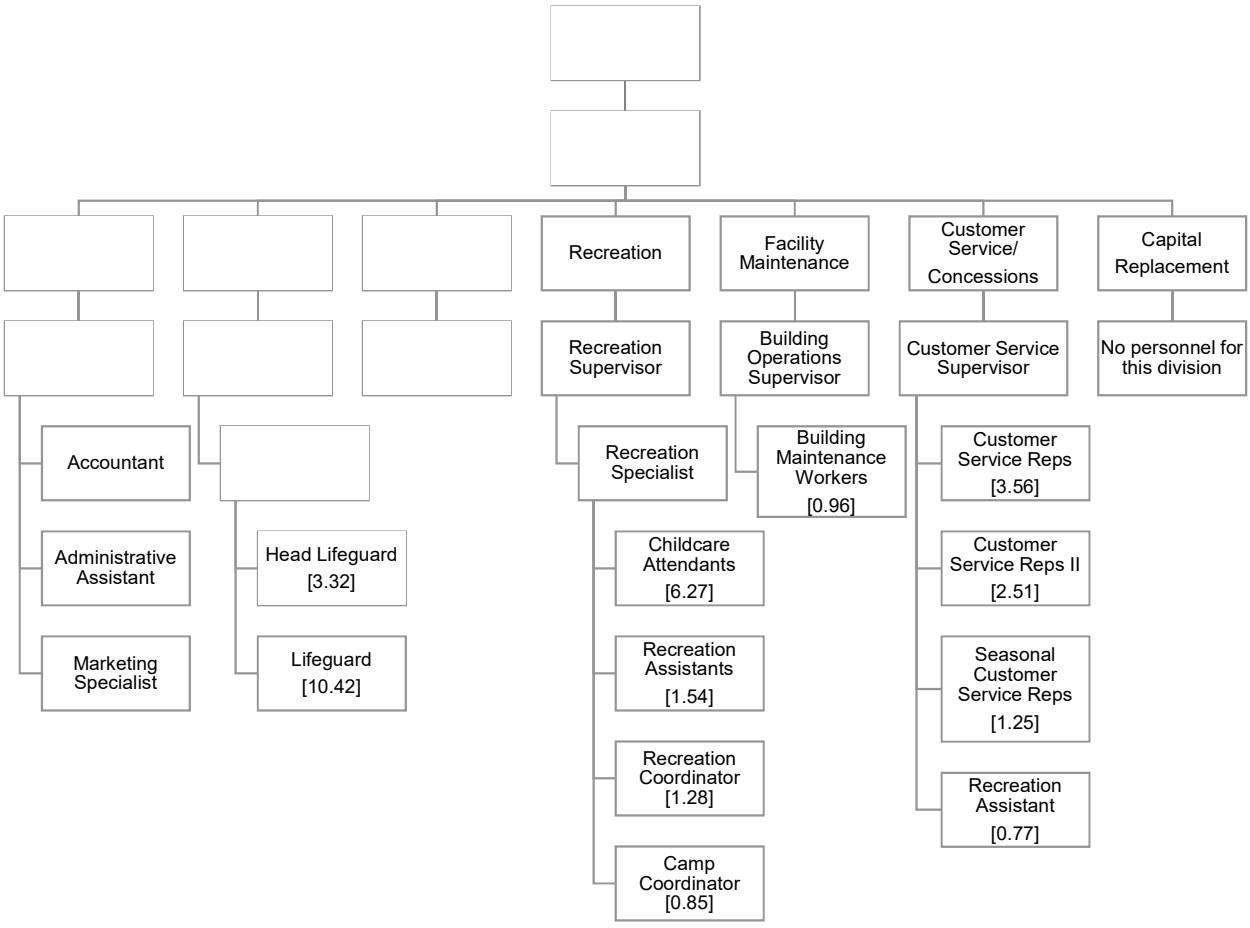
EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	–	–	–	–	-
Services & other	272,667	300,885	300,885	273,734	(27,151)
Capital outlay	–	–	–	–	-
TOTAL	**$ 272,667**	**$ 300,885**	**$ 300,885**	**$ 273,734**	**$ (27,151)**

PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division	-	-	-		-
TOTAL	***-***	***-***	***-***	***-***	-

THE KELLER POINTE FUND



THE KELLER POINTE FUND

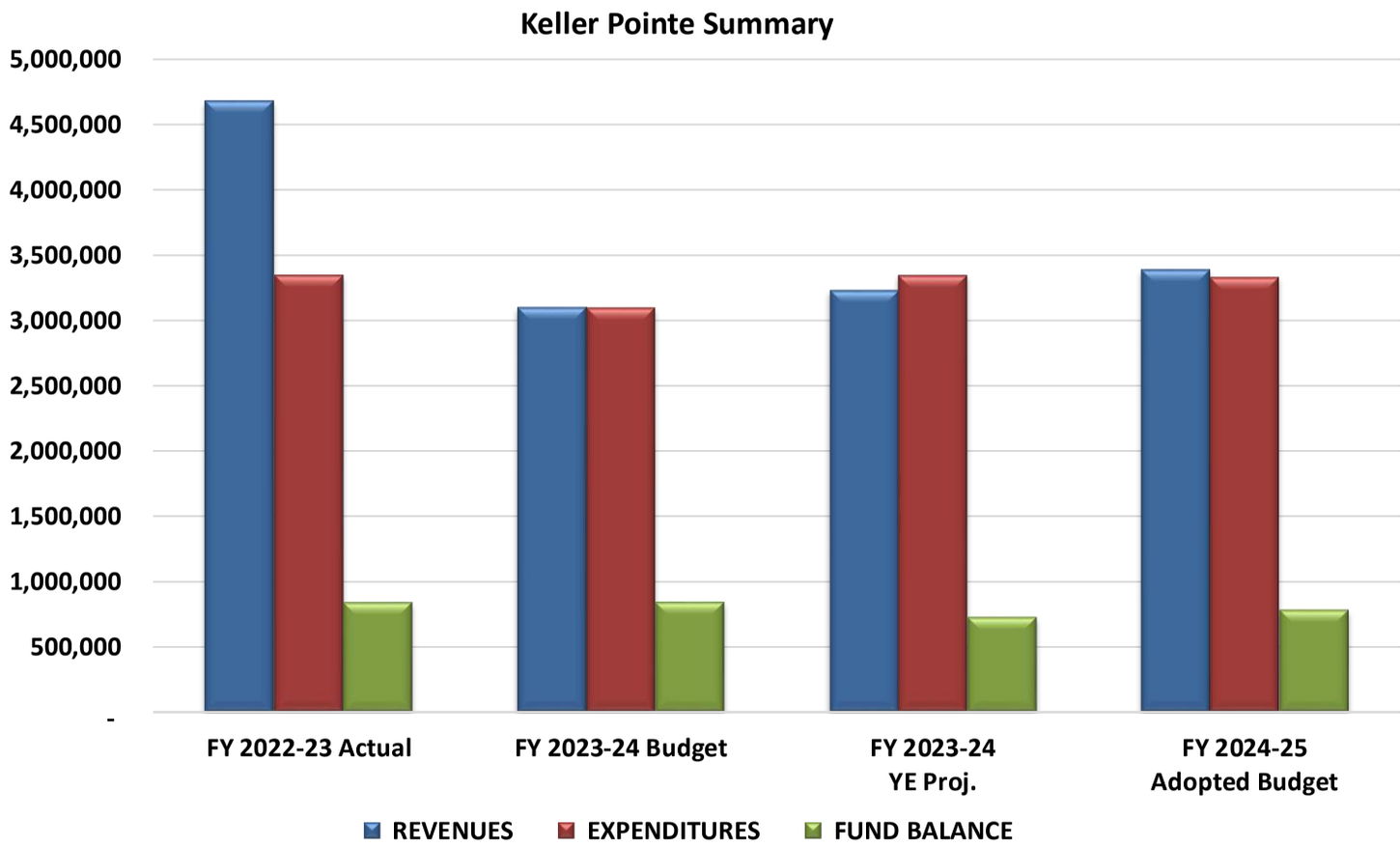
FUND DESCRIPTION:
The Keller Pointe Fund accounts for the direct operating and capital maintenance costs of The Keller Pointe recreation and activity center, which opened in May 2004. The debt service for the Keller Pointe is funded in the Keller Development Corporation fund.

REVENUE SUMMARY

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Facility Rental Fees	$ 35,350	$ 37,658	$ 32,000	$ 35,119	$ (2,539)
Daily Ticket Sales	216,039	224,718	200,000	200,000	(24,718)
Membership Fees	1,782,024	1,876,762	1,825,000	1,850,000	(26,762)
Employee Pass Revenue	100,252	100,252	100,252	100,252	-
Empl Dependent Pass Revenue	20,250	21,158	21,158	21,598	440
Party Revenues	139,225	85,044	160,000	200,000	114,956
Expired Gift Card Revenue	–	–	–	–	-
Concession Sales/Proceeds	1,373	4,414	1,261	1,203	(3,211)
Merchandise Sales	1,642	351	2,500	355	4
Aquatics Merchandise Sales	5,106	3,443	6,800	5,291	1,848
Outdoor Concession Sales	–	197	–	–	(197)
Outdoor Merchandise Sales	–	–	–	–	-
Revenue-Special Events	11,454	10,965	13,000	11,643	678
Aquatics Program Revenues	153,222	134,112	150,000	167,000	32,888
Fitness Program Revenues	–	–	–	–	-
Group Exercise Revenue	838	587	600	1,044	457
Personal Training Revenue	43,401	13,500	100,000	201,115	187,615
Recreation Program Revenue	264,140	293,000	245,000	244,412	(48,588)
Spring/Summer Camp	189,179	166,600	175,000	166,600	-
Martial Arts	71,508	83,836	85,000	90,000	6,164
Gym Rental Fees	5,550	1,018	5,500	10,039	9,021
Pool Rental Fees	26,135	18,629	24,000	16,713	(1,916)
Write Off Recovery	3,486	3,788	3,788	1,796	(1,992)
Miscellaneous Revenue	2,686	6,881	3,000	5,264	(1,617)
Auction Proceeds	–	1,222	1,137	1,222	-
Gain/Loss On Disp Of Assets	(600)	–	–	–	-
Cash Over/Short	28	–	–	–	-
Interest Revenue-Investments	41,414	14,671	61,000	61,000	46,329
Reimb-Insurance Proceeds	–	–	–	–	-
Donations-Misc	2,000	–	18,000	–	-
Transfer From Grants	698,718	–	–	–	-
Use Of Fund Balance	869,058	–	–	–	-
TOTAL	**$ 4,683,478**	**$ 3,102,806**	**$ 3,233,996**	**$ 3,391,666**	**$ 288,860**

THE KELLER POINTE FUND
FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 4,683,478	$ 3,102,806	$ 3,233,996	$ 3,391,666	$ 288,860
EXPENDITURES	3,352,688	3,101,253	3,347,380	3,335,399	234,146
VARIANCE	1,330,790	1,553	(113,384)	56,267	54,714
FUND BALANCE	**$ 840,138**	**$ 841,691**	**$ 726,754**	**$ 783,021**	**$ (58,670)**



PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget 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	-
TOTAL	***43.21***	***43.21***	***43.21***	***43.21***	***-***

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 OBJECTIVES:

1. Offer exceptional events, a friendly atmosphere, and member appreciation perks.
2. Attracting new individuals and businesses while retaining loyal guests by delivering customer service that consistently exceeds expectations.
3. Fostering partnerships with civic groups, businesses, and foundations that align with our core values.
4. To maintain an exceptionally high standard for the facility, adherence to a capital replacement plan will ensure that any visible signs of wear and age are not apparent to consumers.
5. Inspiring healthy lifestyles, showcasing local businesses and organizations, and providing citizens and members with a quality recreation experience by spotlighting The Keller Pointe amenities and hosting a minimum of five special events annually.
6. Cultivating skilled and supportive personnel through targeted program-specific training sessions.
7. Enhancing visual communication of The Keller Pointe's facility, programs and services through social media, electronic advertising, partnerships, and print.
8. Ensuring membership retention and growth.
9. The offering of quality programs, activities, and events to achieve member retention and growth.

DEPARTMENT GOALS:

1. Maintaining an annual member base of 3,500 membership accounts.
2. Achieving $2,000,000 in membership sales.
3. Allocate $300,000 back into the Fund Balance at the end of the fiscal year.
4. Decrease overall expenses by maintaining a fiscally responsible approach.
5. Expand cost savings initiatives.

THE KELLER POINTE FUND

SERVICE LEVEL ANALYSIS:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Recreation programs provided (class list)	1,200	1,400	1,400	1,400
Recreation programs that ran:				
Leagues provided	15	16	11	13
Special events provided	7	10	8	10
Number of annual/montly memberships	3,500	4,000	3,600	3,700
Annual participation attendance (Member Visits)	215,000	230,000	220,000	230,000
Recreation program participants	6,200	6,500	6,300	6,500
Day pass participants	11,000	12,000	13,000	14,000
Special event attendance	1,400	1,500	3,015	3,200
Facility Rentals	150	150	150	150
Birthday parties	350	550	600	625

EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 865,437	$ 929,883	$ 955,163	$ 868,985	$ (60,898)
Aquatics	657,669	621,549	672,113	659,484	37,935
Fitness Programs	108,173	114,381	197,169	181,100	66,719
Recreation	611,968	642,224	672,898	739,935	97,711
Facility Maintenance	435,624	489,169	482,088	501,609	12,440
Customer Service/Concessions	334,738	304,047	312,949	304,413	366
Capital Replacement	339,079	–	55,000	79,873	79,873
Non-Departmental	–	–	–	–	-
TOTAL	**$ 3,352,688**	**$ 3,101,253**	**$ 3,347,380**	**$ 3,335,399**	**$ 234,146**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 1,623,642	$ 1,672,994	$ 1,648,940	$ 1,690,660	17,666
Operations & maintenance	343,810	334,704	390,585	356,864	22,160
Services & other	1,059,161	1,093,555	1,252,855	1,208,002	114,447
Transfers to other funds	–	–	–	–	-
Capital outlay	326,076	–	55,000	79,873	79,873
TOTAL	**$ 3,352,688**	**$ 3,101,253**	**$ 3,347,380**	**$ 3,335,399**	**234,146**

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

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 338,697	$ 351,838	$ 335,308	$ 294,806	$ (57,032)
Operations & maintenance	11,907	16,300	12,900	17,300	1,000
Services & other	514,834	561,745	606,955	556,879	(4,866)
Capital outlay	–	–	–	–	-
TOTAL	**$ 865,437**	**$ 929,883**	**$ 955,163**	**$ 868,985**	**$ (60,898)**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
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	-
TOTAL	***4.00***	***4.00***	***4.00***	***4.00***	***-***

THE KELLER POINTE FUND
AQUATICS DIVISION (125-65-652)

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 487,876	$ 476,579	$ 479,783	$ 482,713	$ 6,134
Operations & maintenance	77,451	71,860	104,220	84,520	12,660
Services & other	92,342	73,110	88,110	92,251	19,141
Capital outlay	–	–	–	–	-
TOTAL	**$ 657,669**	**$ 621,549**	**$ 672,113**	**$ 659,484**	**$ 37,935**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
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	-
TOTAL	***15.74***	***15.74***	***15.74***	***15.74***	***-***

THE KELLER POINTE FUND
FITNESS PROGRAMS DIVISION (125-65-653)

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 15,629	$ 17,311	$ 14,099	$ –	$ (17,311)
Operations & maintenance	17,381	13,000	21,000	23,000	10,000
Services & other	75,163	84,070	162,070	158,100	74,030
Capital outlay	–	–	–	–	-
TOTAL	**$ 108,173**	**$ 114,381**	**$ 197,169**	**$ 181,100**	**$ 66,719**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Group Exercise Coordinator	0.48	0.48	0.48	0.48	-
TOTAL	***0.48***	***0.48***	***0.48***	***0.48***	***-***

THE KELLER POINTE FUND
RECREATION DIVISION (125-65-654)

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 371,990	$ 413,714	$ 420,998	$ 487,570	$ 73,856
Operations & maintenance	40,100	30,700	40,700	35,700	5,000
Services & other	199,877	197,810	211,200	216,665	18,855
Capital outlay	–	–	–	–	-
TOTAL	**$ 611,968**	**$ 642,224**	**$ 672,898**	**$ 739,935**	**$ 97,711**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
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	-
TOTAL	***11.94***	***11.94***	***11.94***	***11.94***	***-***

THE KELLER POINTE FUND
FACILITY MAINTENANCE DIVISION (125-65-655)

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 91,804	$ 123,995	$ 104,343	$ 137,804	$ 13,809
Operations & maintenance	169,357	190,894	196,865	183,894	(7,000)
Services & other	174,463	174,280	180,880	179,911	5,631
Capital outlay	–	–	–	–	-
TOTAL	**$ 435,624**	**$ 489,169**	**$ 482,088**	**$ 501,609**	**$ 12,440**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Building Operations Supervisor	1.00	1.00	1.00	1.00	-
Building Maintenance Technician	0.96	0.96	0.96	0.96	-
TOTAL	***1.96***	***1.96***	***1.96***	***1.96***	***-***

THE KELLER POINTE FUND
CUSTOMER SERVICE/CONCESSIONS DIVISION (125-65-656)

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ 317,646	$ 289,557	$ 294,409	$ 287,767	$ (1,790)
Operations & maintenance	14,610	11,950	14,900	12,450	500
Services & other	2,482	2,540	3,640	4,196	1,656
Capital outlay	–	–	–	–	-
TOTAL	**$ 334,738**	**$ 304,047**	**$ 312,949**	**$ 304,413**	**$ 366**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
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	-
TOTAL	***9.09***	***9.09***	***9.09***	***9.09***	***-***

THE KELLER POINTE FUND
CAPITAL REPLACEMENT DIVISION (125-65-658)

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	13,003	–	–	–	-
Services & other	–	–	–	–	-
Transfers to other funds	–	–	–	–	-
Capital outlay	326,076	–	55,000	79,873	79,873
TOTAL	**$ 339,079**	**$ –**	**$ 55,000**	**$ 79,873**	**$ 79,873**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**



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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.



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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 June 11, 2024. 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 July 16, 2024

REVENUE SUMMARY

REVENUES	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
City Sales Taxes	$ 4,717,834	$ 4,690,828	$ 4,690,828	$ 4,690,828	$ –
Rental Property Revenue	16,000	16,000	27,000	31,000	15,000
Premium On Debt Issuance	–	–	–	–	–
Debt Issuance-Refunding Bonds	–	–	–	–	–
Grant-Local	–	–	–	–	–
Interest Revenue-Investments	172,261	50,614	197,655	197,655	147,041
Gain/Loss On Disp Of Assets	46,500	–	–	–	–
TOTAL	**$ 4,952,595**	**$ 4,757,442**	**$ 4,915,483**	**$ 4,919,483**	**$ 162,041**

EXPENDITURE SUMMARY

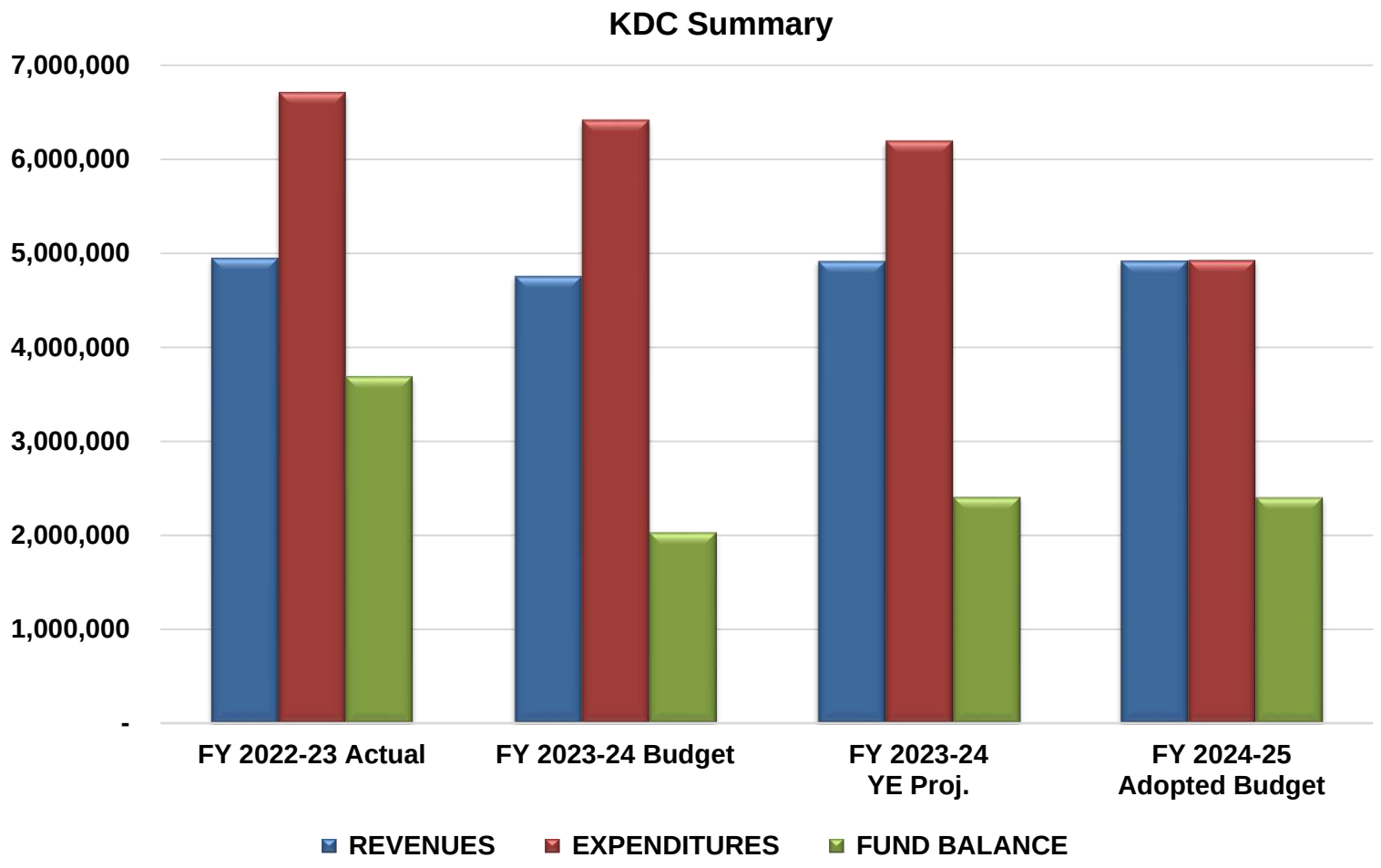
EXPENDITURES BY DIVISION:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
All Programs	$ 436,748	$ 187,916	$ 177,616	$ 209,045	$ 21,129
Capital Improvements	1,589,794	2,807,265	2,596,879	2,593,519	(213,746)
Non-Departmental	4,686,483	3,420,616	3,420,616	2,120,616	(1,300,000)
TOTAL	**$ 6,713,024**	**$ 6,415,797**	**$ 6,195,111**	**$ 4,923,180**	**$ (1,492,617)**

EXPENDITURES BY CATEGORY:					
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	132,283	125,000	118,000	125,000	–
Services & other	47,149	49,916	49,916	48,045	(1,871)
Debt service	1,589,794	2,807,265	2,596,879	2,593,519	(213,746)
Transfers to other funds	4,686,483	3,420,616	3,420,616	2,120,616	(1,300,000)
Capital outlay	257,316	13,000	9,700	36,000	23,000
TOTAL	**$ 6,713,024**	**$ 6,415,797**	**$ 6,195,111**	**$ 4,923,180**	**$ (1,492,617)**

KELLER DEVELOPMENT CORPORATION FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 4,952,595	$ 4,757,442	$ 4,915,483	$ 4,919,483	$ 162,041
EXPENDITURES	6,713,024	6,415,797	6,195,111	4,923,180	(1,492,617)
VARIANCE	(1,760,429)	(1,658,355)	(1,279,628)	(3,697)	1,654,658
FUND BALANCE	**$ 3,686,463**	**$ 2,028,108**	**$ 2,406,835**	**$ 2,403,138**	**$ 375,030**



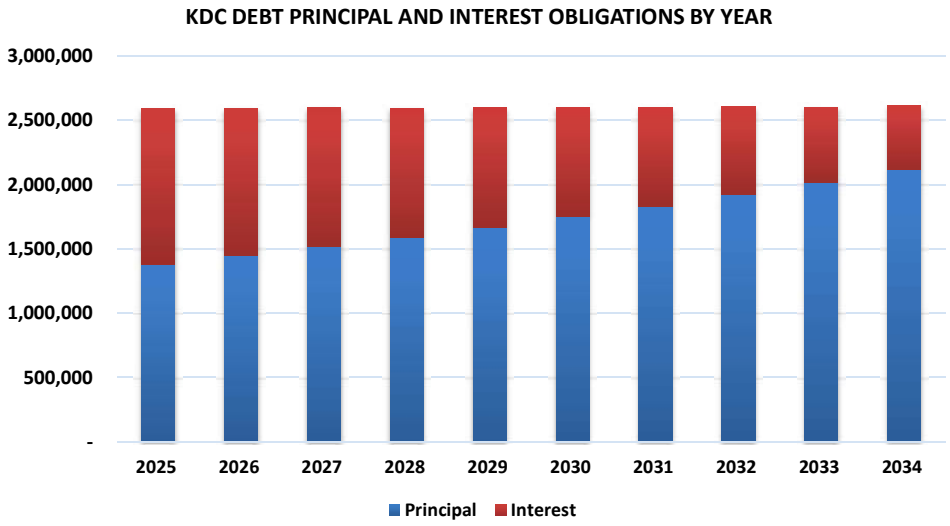
PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	-

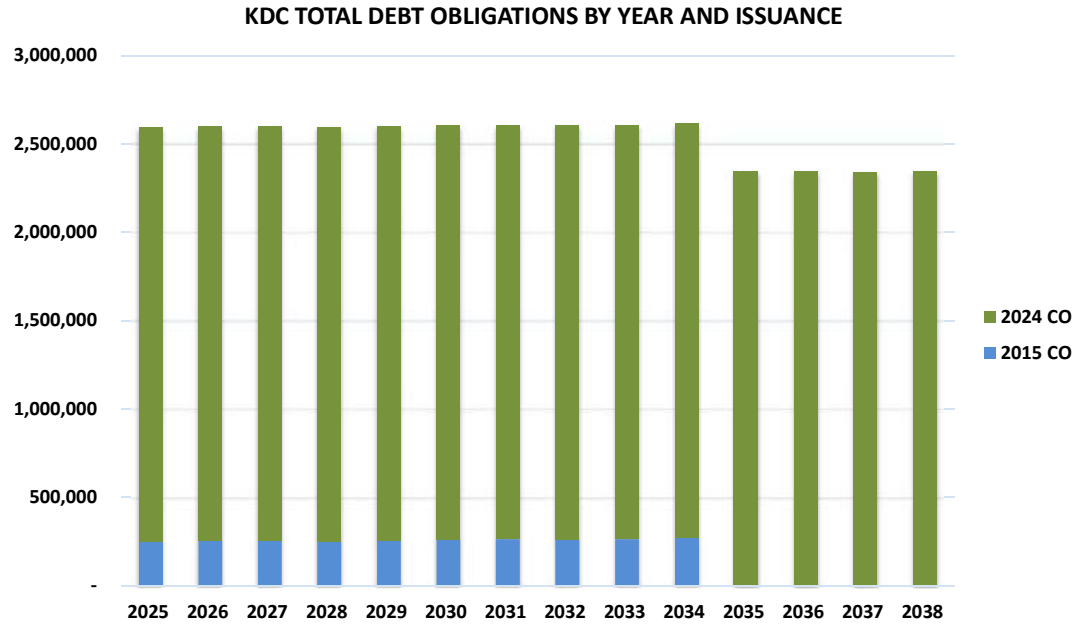
KELLER DEVELOPMENT CORPORATION (KDC) DEBT BY PRINCIPAL AND INTEREST

Year	Principal	Interest	Total P+I
2025	$ 1,380,000	$ 1,213,519	$ 2,593,519
2026	1,450,000	1,148,069	2,598,069
2027	1,520,000	1,079,394	2,599,394
2028	1,590,000	1,007,319	2,597,319
2029	1,670,000	931,769	2,601,769
2030	1,750,000	852,419	2,602,419
2031	1,835,000	769,269	2,604,269
2032	1,925,000	682,144	2,607,144
2033	2,015,000	590,388	2,605,388
2034	2,120,000	494,091	2,614,091
2035	1,950,000	397,200	2,347,200
2036	2,045,000	299,700	2,344,700
2037	2,145,000	197,450	2,342,450
2038	2,255,000	90,200	2,345,200
2039	-	-	-
2040	-	-	-
Total	**$ 25,650,000**	**$ 9,752,928**	**$ 35,402,928**



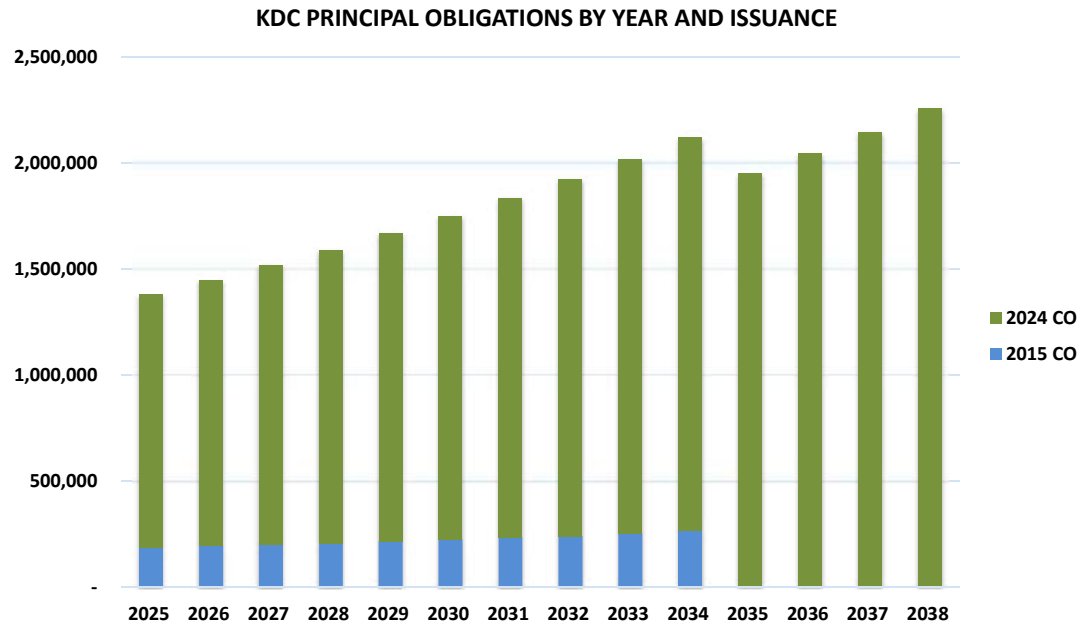
KELLER DEVELOPMENT CORPORATION (KDC) OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

Year	2015 CERTIFICATE OF OBLIGATION	2024 CERTIFICATE OF OBLIGATION					TOTAL
Standards & Poors Rating:	AAA	AAA					
Moodys Rating:	Aa1	AAA					
Purpose:	Rec Center Expansion / Park Improvements	Sports Park Revitalization					
2025	$ 249,319	$ 2,344,200					$ 2,593,519
2026	253,619	2,344,450					2,598,069
2027	252,694	2,346,700					2,599,394
2028	251,619	2,345,700					2,597,319
2029	255,319	2,346,450					2,601,769
2030	258,719	2,343,700					2,602,419
2031	261,819	2,342,450					2,604,269
2032	259,694	2,347,450					2,607,144
2033	262,188	2,343,200					2,605,388
2034	269,141	2,344,950					2,614,091
2035	-	2,347,200					2,347,200
2036	-	2,344,700					2,344,700
2037	-	2,342,450					2,342,450
2038	-	2,345,200					2,345,200
2039	-	-					-
2040	-	-					-
Total	**$ 2,574,128**	**$ 32,828,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,402,928**



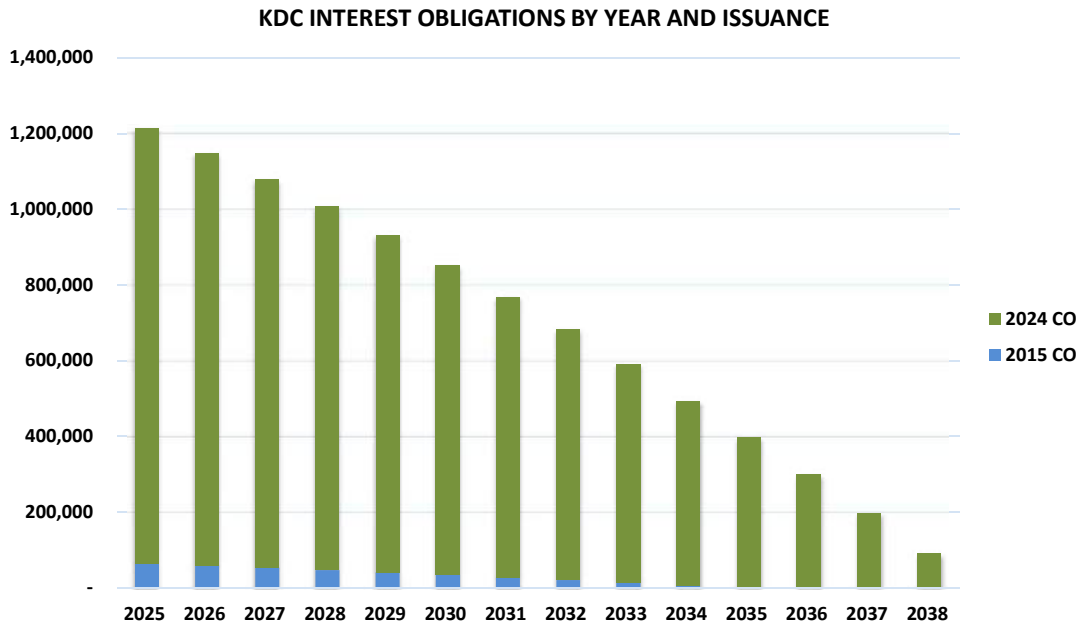
KELLER DEVELOPMENT CORPORATION (KDC) OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE

Year	2015 CERTIFICATE OF OBLIGATION	2024 CERTIFICATE OF OBLIGATION					TOTAL
Standards & Poors Rating:	AAA	AAA					
Moodys Rating:	Aa1	AAA					
Purpose:	Rec Center Expansion / Park Improvements	Sports Park Revitalization					
2025	$ 185,000	$ 1,195,000					$ 1,380,000
2026	195,000	1,255,000					1,450,000
2027	200,000	1,320,000					1,520,000
2028	205,000	1,385,000					1,590,000
2029	215,000	1,455,000					1,670,000
2030	225,000	1,525,000					1,750,000
2031	235,000	1,600,000					1,835,000
2032	240,000	1,685,000					1,925,000
2033	250,000	1,765,000					2,015,000
2034	265,000	1,855,000					2,120,000
2035	-	1,950,000					1,950,000
2036	-	2,045,000					2,045,000
2037	-	2,145,000					2,145,000
2038	-	2,255,000					2,255,000
2039	-	-					-
2040	-	-					-
Total	**$ 2,215,000**	**$ 23,435,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,650,000**



KELLER DEVELOPMENT CORPORATION (KDC) OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

Year	2015 CERTIFICATE OF OBLIGATION	2024 CERTIFICATE OF OBLIGATION					TOTAL
Standards & Poors Rating:	AAA	AAA					
Moodys Rating:	Aa1	AAA					
Purpose:	Rec Center Expansion / Park Improvements	Sports Park Revitalization					
2025	$ 64,319	$ 1,149,200					$ 1,213,519
2026	58,619	1,089,450					1,148,069
2027	52,694	1,026,700					1,079,394
2028	46,619	960,700					1,007,319
2029	40,319	891,450					931,769
2030	33,719	818,700					852,419
2031	26,819	742,450					769,269
2032	19,694	662,450					682,144
2033	12,188	578,200					590,388
2034	4,141	489,950					494,091
2035	-	397,200					397,200
2036	-	299,700					299,700
2037	-	197,450					197,450
2038	-	90,200					90,200
2039	-	-					-
2040	-	-					-
Total	**$ 359,128**	**$ 9,393,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,752,928**



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 May 29, 2024. State law requires a public hearing and approval of the budget as presented. The public hearing and budget approval was conducted on June 26, 2024.

REVENUE SUMMARY

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
City Sales Taxes	$ 2,212,670	$ 2,225,087	$ 2,225,087	$ 2,225,087	$ –
I/G Rev-Southlake	51,541	67,700	67,700	72,803	5,103
I/G Rev-Town Of Westlake	–	–	–	–	–
I/G Rev-Colleyville	59,372	47,328	47,328	51,197	3,869
Miscellaneous Revenue	–	–	–	–	–
Auction Proceeds	–	100,000	73,728	100,000	–
Gain/Loss On Disp Of Assets	48,050	–	–	–	–
Interest Revenue-Investments	352,382	5,000	300,065	17,500	12,500
TOTAL	**$ 2,724,015**	**$ 2,445,115**	**$ 2,713,908**	**$ 2,466,587**	**$ 21,472**

EXPENDITURE SUMMARY

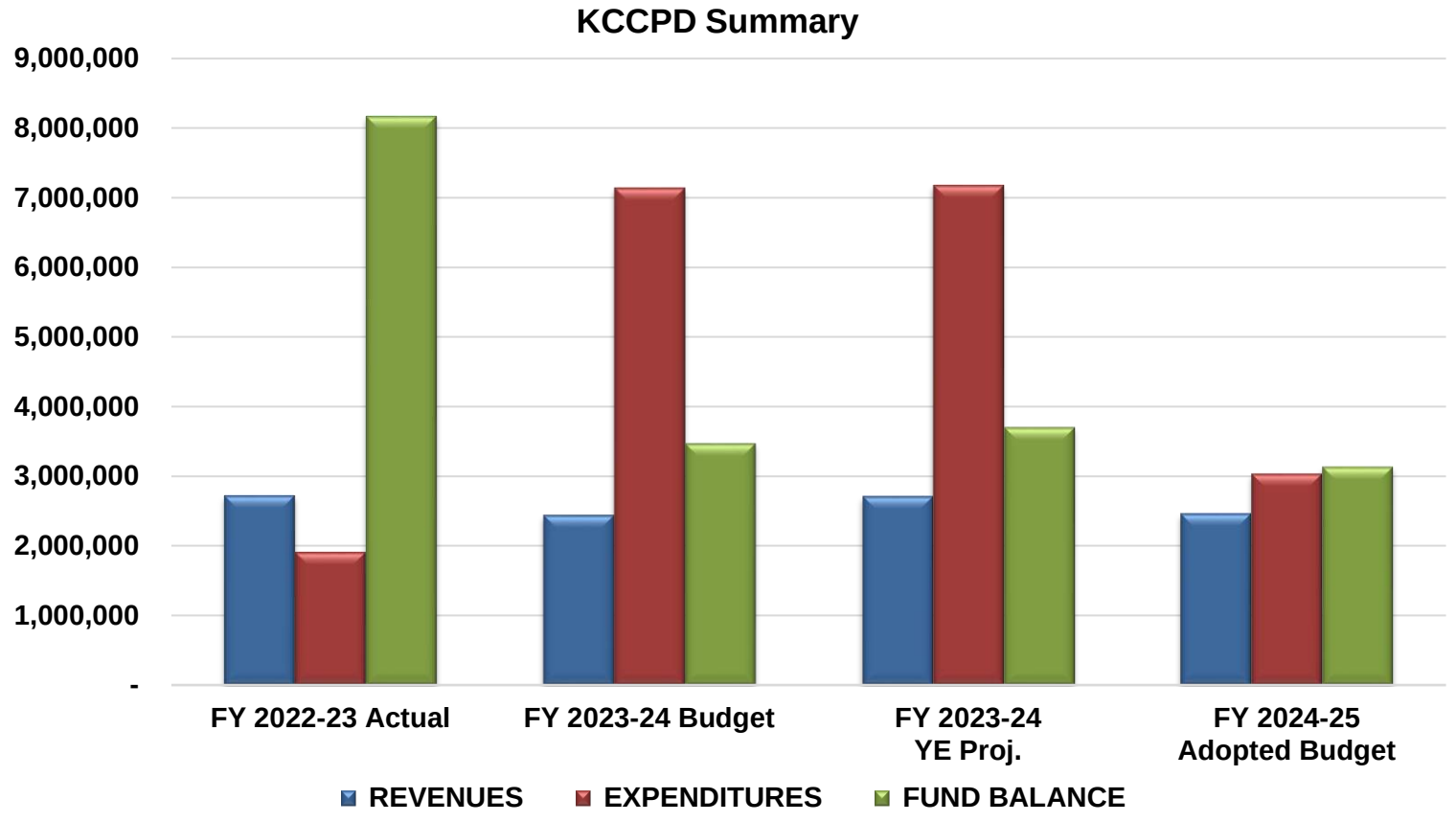
EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	$ 125,384	$ 144,725	$ 156,007	$ 157,995	$ 13,270
Facility Improvements	315,228	988,679	988,679	734,534	(254,145)
Capital Improvements	301,694	125,000	150,550	75,000	(50,000)
Technology Improvements	–	–	–	440,000	440,000
Police Operations	643,027	852,680	852,680	530,152	(322,528)
Non-Departmental	526,575	5,028,075	5,028,075	1,098,600	(3,929,475)
TOTAL	**$ 1,911,907**	**$ 7,139,159**	**$ 7,175,991**	**$ 3,036,281**	**$ (4,102,878)**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 115,714	$ 117,625	$ 125,257	$ 129,395	$ 11,770
Operations & maintenance	403,703	466,325	491,875	350,175	(116,150)
Services & other	28,078	47,200	50,850	48,700	1,500
Debt service	526,575	528,075	528,075	528,600	525
Transfers to other funds	–	4,500,000	4,500,000	570,000	(3,930,000)
Capital outlay	837,837	1,479,934	1,479,934	1,409,411	(70,523)
TOTAL	**$ 1,911,907**	**$ 7,139,159**	**$ 7,175,991**	**$ 3,036,281**	**$ (4,102,878)**

KELLER CRIME CONTROL AND PREVENTION DISTRICT FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 2,724,015	$ 2,445,115	$ 2,713,908	$ 2,466,587	$ 21,472
EXPENDITURES	1,911,907	7,139,159	7,175,991	3,036,281	(4,102,878)
VARIANCE	812,109	(4,694,044)	(4,462,083)	(569,694)	4,124,350
FUND BALANCE	**$ 8,171,555**	**$ 3,477,511**	**$ 3,709,472**	**$ 3,139,778**	**$ (337,733)**



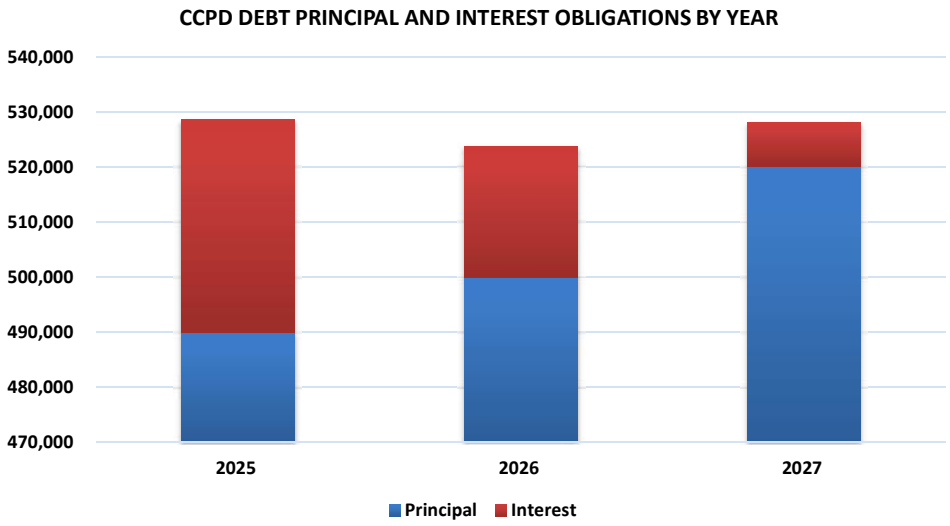
PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

By Position Title:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Accreditation Manager	1.00	1.00	1.00	1.00	-
TOTAL	***1.00***	***1.00***	***1.00***	***1.00***	***-***

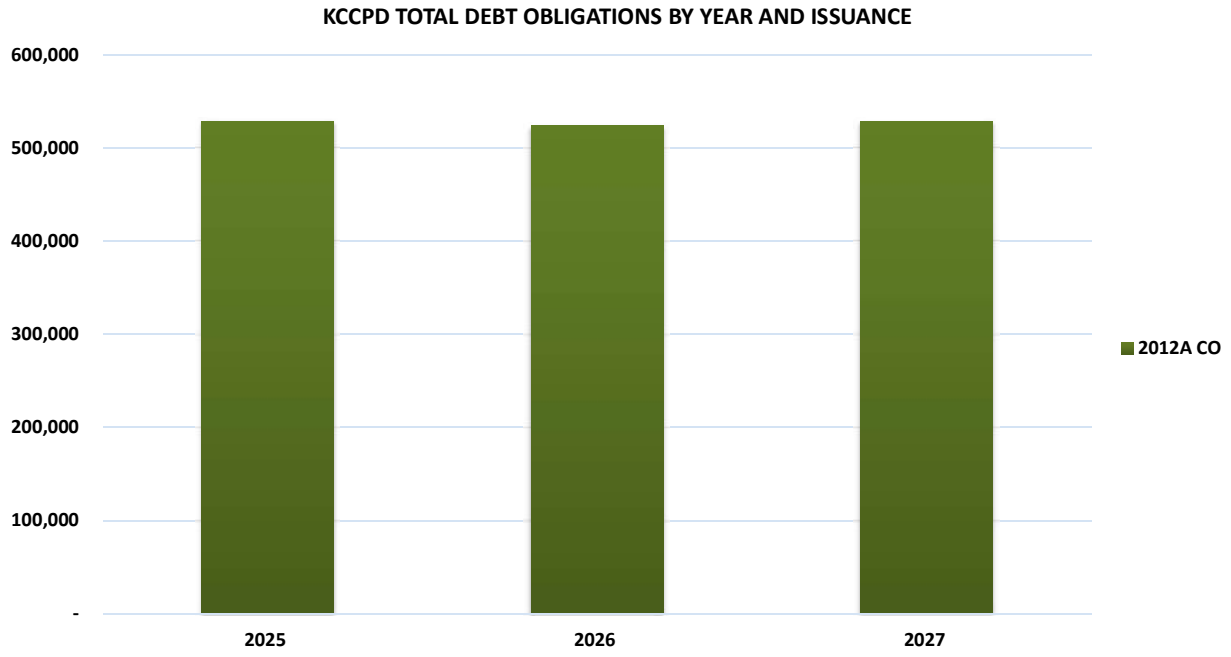
KELLER CRIME CONTROL AND PREVENTION DISTRICT (CCPD) DEBT BY PRINCIPAL AND INTEREST

Year	Principal	Interest	Total P+I
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	-	-	-
Total	**$ 1,510,000**	**$ 70,475**	**$ 1,580,475**



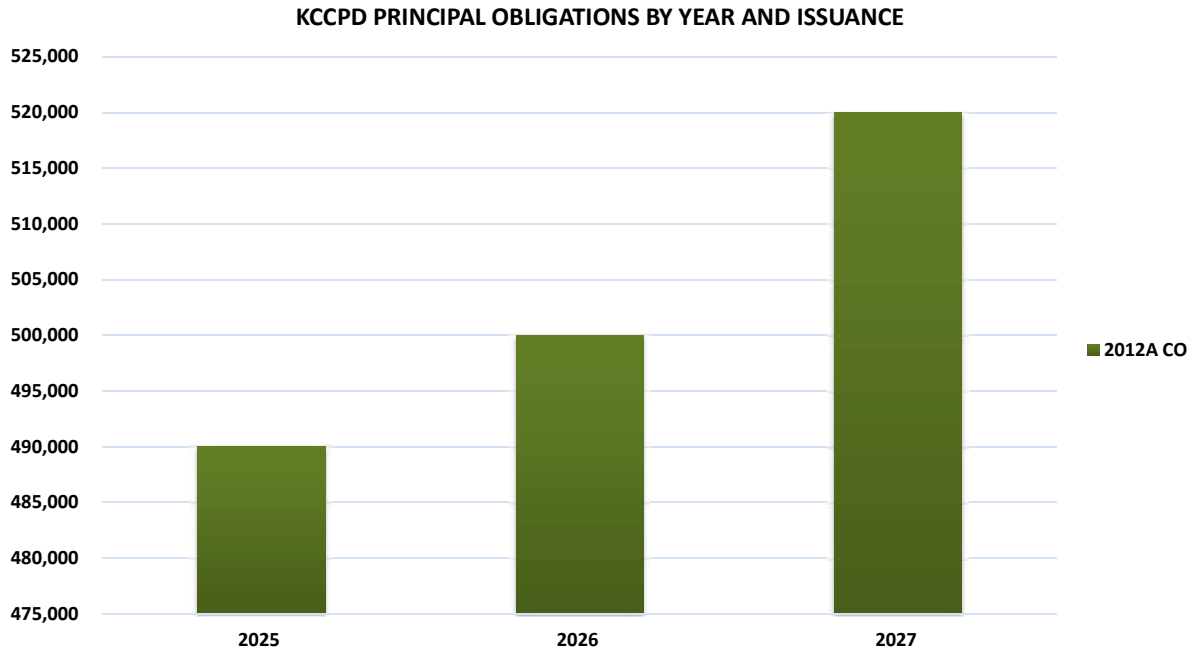
KELLER CRIME CONTROL AND PREVENTION DISTRICT (KCCPD) OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

Year	2012A CERTIFICATE OF OBLIGATION						TOTAL
Standards & Poors Rating:	AA						
Moodys Rating:	Aa2						
Purpose:	Police Holding Facility, Animal Shelter, and Related Police Station Improvements						
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	-						-
Total	**$ 1,580,475**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,580,475**



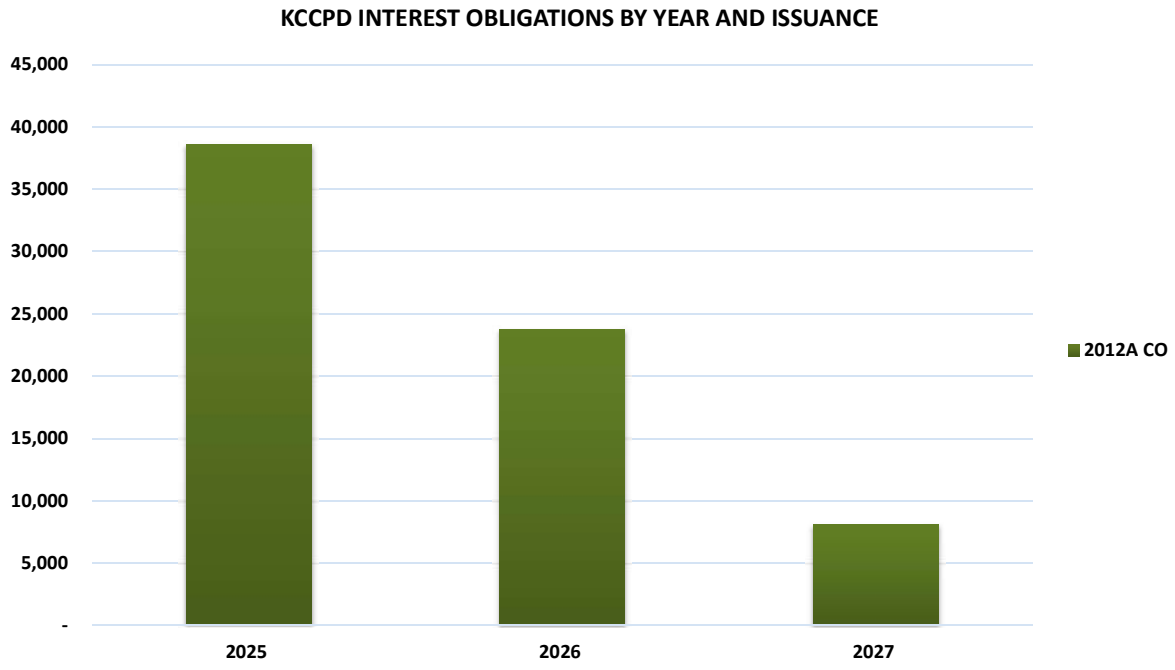
KELLER CRIME CONTROL AND PREVENTION DISTRICT (KCCPD) OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE

Year	2012A CERTIFICATE OF OBLIGATION						TOTAL
Standards & Poors Rating:	AA						
Moodys Rating:	Aa2						
Purpose:	Police Holding Facility, Animal Shelter, and Related Police Station Improvements						
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	-						-
Total	**$ 1,510,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,510,000**



KELLER CRIME CONTROL AND PREVENTION DISTRICT (KCCPD) OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

Year	2012A CERTIFICATE OF OBLIGATION						TOTAL
Standards & Poors Rating:	AA						
Moodys Rating:	Aa2						
Purpose:	Police Holding Facility, Animal Shelter, and Related Police Station Improvements						
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	-						-
Total	**$ 70,475**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 70,475**



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 mas 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

REVENUES	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
I/G Rev-Kisd	$ –	$ –	$ –	$ –	$ –
Grant-Fed	3,321	–	–	–	–
Auction Proceeds	–	–	–	–	–
Grant-State Miscellaneous	–	–	–	–	–
Grant-Local	3,975	–	–	–	–
Interest Revenue-Investments	6,970	–	–	–	–
Property Forfeiture	882	–	–	–	–
Donations-Pd Special Events	–	–	–	–	–
Donations-Animal Control	250	–	–	–	–
Donations-Fire	7,000	–	–	–	–
Donations-Police	1,736	–	–	–	–
Use Of Fund Balance	–	–	–	–	–
TOTAL	**$ 28,108**	**$ –**	**$ –**	**$ –**	**$ –**

EXPENDITURE SUMMARY

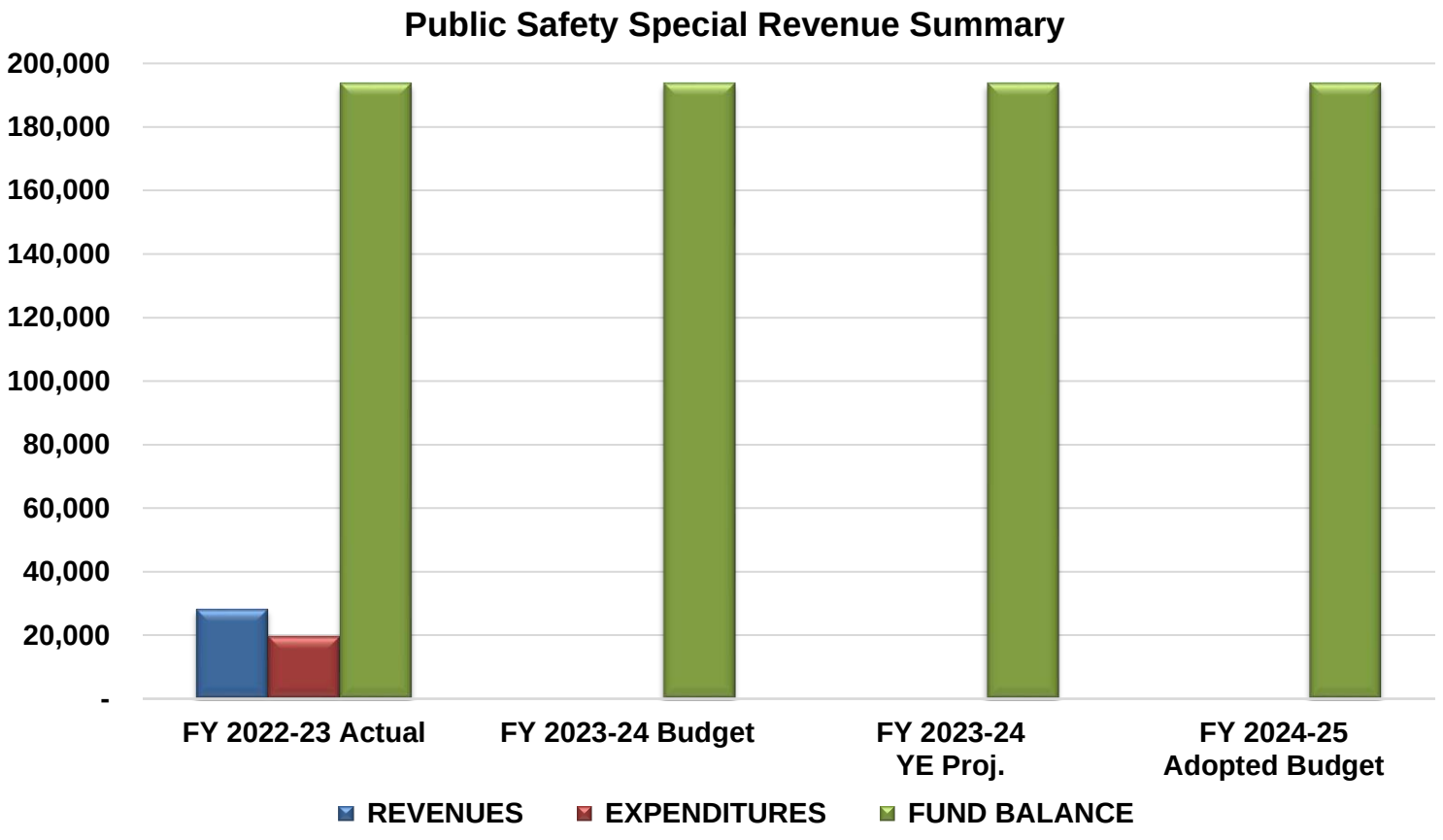
EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Police Administration	$ 13,435	$ –	$ –	$ –	$ –
Police Operations	6,057	–	–	–	–
PD TCLEOSE Training	–	–	–	–	–
Public Safety Grant	–	–	–	–	–
Emergency Medical Services	–	–	–	–	–
FD TCLEOSE Training	–	–	–	–	–
TOTAL	**$ 19,492**	**$ –**	**$ –**	**$ –**	**$ –**

EXPENDITURES BY CATEGORY:					
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	6,057	–	–	–	–
Services & other	13,435	–	–	–	–
Capital outlay	–	–	–	–	–
TOTAL	**$ 19,492**	**$ –**	**$ –**	**$ –**	**$ –**

PUBLIC SAFETY SPECIAL REVENUE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 28,108	$ -	$ -	$ -	$ -
EXPENDITURES	19,492	-	-	-	-
VARIANCE	8,617	-	-	-	-
FUND BALANCE	**$ 193,706**	**$ 193,706**	**$ 193,706**	**$ 193,706**	**$ –**



PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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

REVENUES	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Interest Revenue-Investments	$ 17,663	$ 6,538	$ 19,519	$ 19,159	$ 12,621
Revenue-Taaf Swimming	–	–	–	–	-
Revenue-Misc Special Events	70,309	61,410	87,605	78,957	17,547
Revenue-Sr Svs Coffee	48,182	46,950	50,400	46,950	-
Revenue-Sr Svs Trips	59,799	58,799	38,000	58,799	-
Donations-Utility Billing	4,209	4,693	2,476	3,273	(1,420)
Donations-Sr Svs	22,817	25,816	15,777	19,521	(6,295)
Donations-Mmow Meals On Wheels	45,785	43,973	53,258	44,508	535
Donations-Veterans Memorial	1,500	–	1,777	1,000	1,000
Transfer From General Fund	97,600	127,600	127,600	127,600	-
Cash Over/Short	(4)	–	–	–	-
Use Of Fund Balance	(1,147)	–	–	–	-
TOTAL	**$ 367,388**	**$ 375,779**	**$ 396,412**	**$ 399,767**	**$ 23,988**

EXPENDITURE SUMMARY

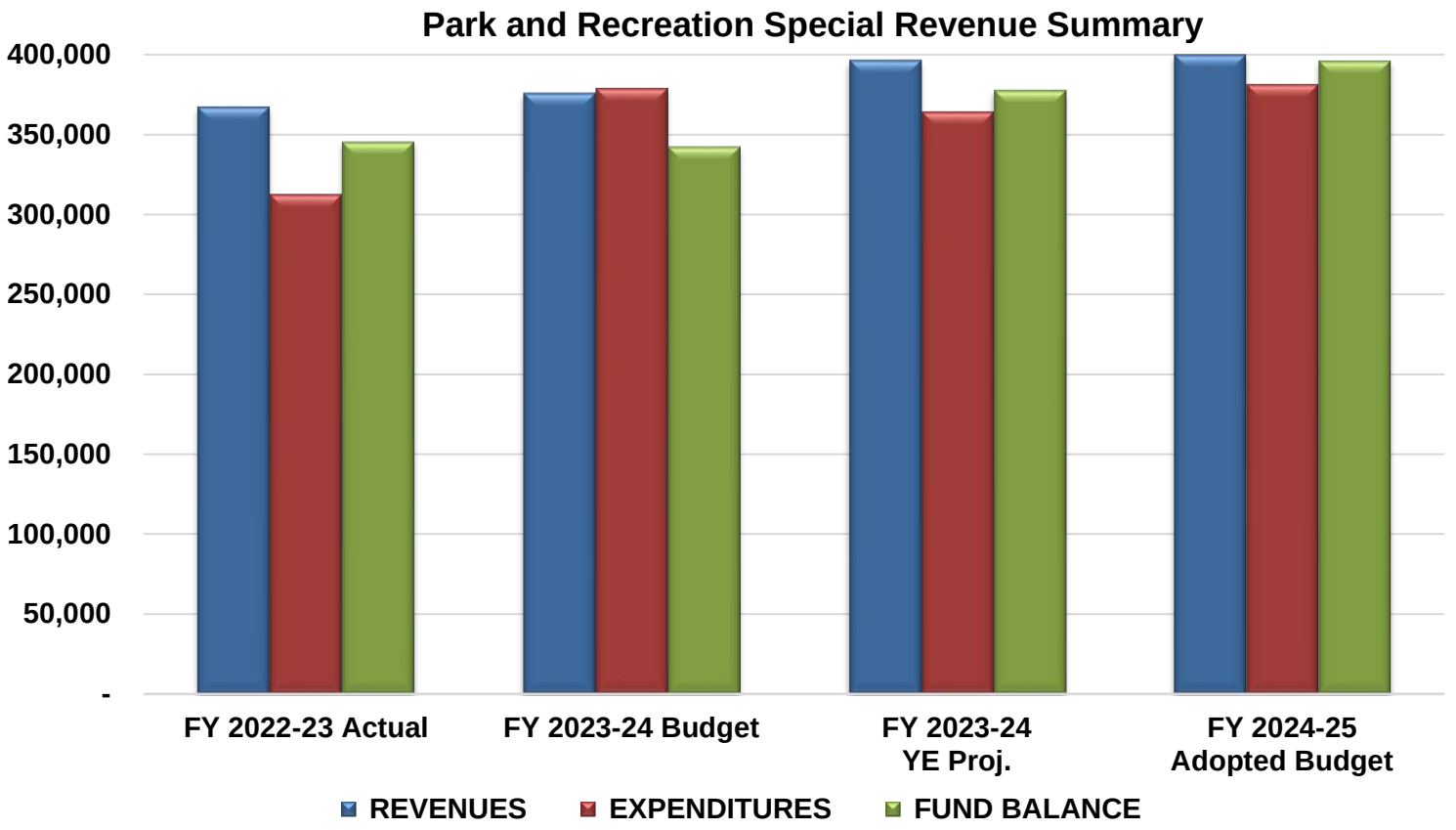
EXPENDITURES BY DIVISION:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Administration	$ 83,600	$ 105,829	$ 124,177	$ 112,300	$ 6,471
Senior Services Programs	54,116	64,833	39,833	60,026	(4,807)
Recreation Programs	9	–	–	–	–
Special Events	250	–	–	–	–
Grant and Donation Projects	3,663	–	–	1,000	1,000
Memorial Park Expenditures	170,857	208,000	200,000	208,000	–
Concerts in the Park	–	–	–	–	–
Non-Departmental	–	–	–	–	–
TOTAL	**$ 312,495**	**$ 378,662**	**$ 364,010**	**$ 381,326**	**$ 2,664**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 66	$ 1,223	$ 1,223	$ 1,227	$ 4
Operations & maintenance	250	–	–	–	–
Services & other	312,179	377,439	362,787	380,099	2,660
Capital outlay	–	–	–	–	–
TOTAL	**$ 312,495**	**$ 378,662**	**$ 364,010**	**$ 381,326**	**$ 2,664**

RECREATION SPECIAL REVENUE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 367,388	$ 375,779	$ 396,412	$ 399,767	$ 23,988
EXPENDITURES	312,495	378,662	364,010	381,326	2,664
VARIANCE	54,893	(2,883)	32,402	18,441	21,324
FUND BALANCE	**$ 345,158**	**$ 342,275**	**$ 377,560**	**$ 396,001**	**$ 53,726**



PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

By Position Title:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this division					
TOTAL	**-**	**-**	**-**	**-**	**-**

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

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Technology Fines/Fees	$ 14,272	$ 13,153	$ 22,473	$ 22,473	$ 9,320
Bldg Security Fines/Fees	17,378	16,134	27,792	27,792	11,658
School Crossing Fines	7,654	6,958	10,284	10,284	3,326
Teen Court Fines	1,070	3,041	1,430	1,430	(1,611)
Truancy Prev	17,623	12,208	29,539	21,983	9,775
Juvenile Case Manager Fines	265	–	–	–	–
Jury Fines	–	–	–	–	–
Interest Revenue-Investments	10,254	4,703	13,444	13,444	8,741
TOTAL	**$ 68,516**	**$ 56,197**	**$ 104,962**	**$ 97,406**	**$ 41,209**

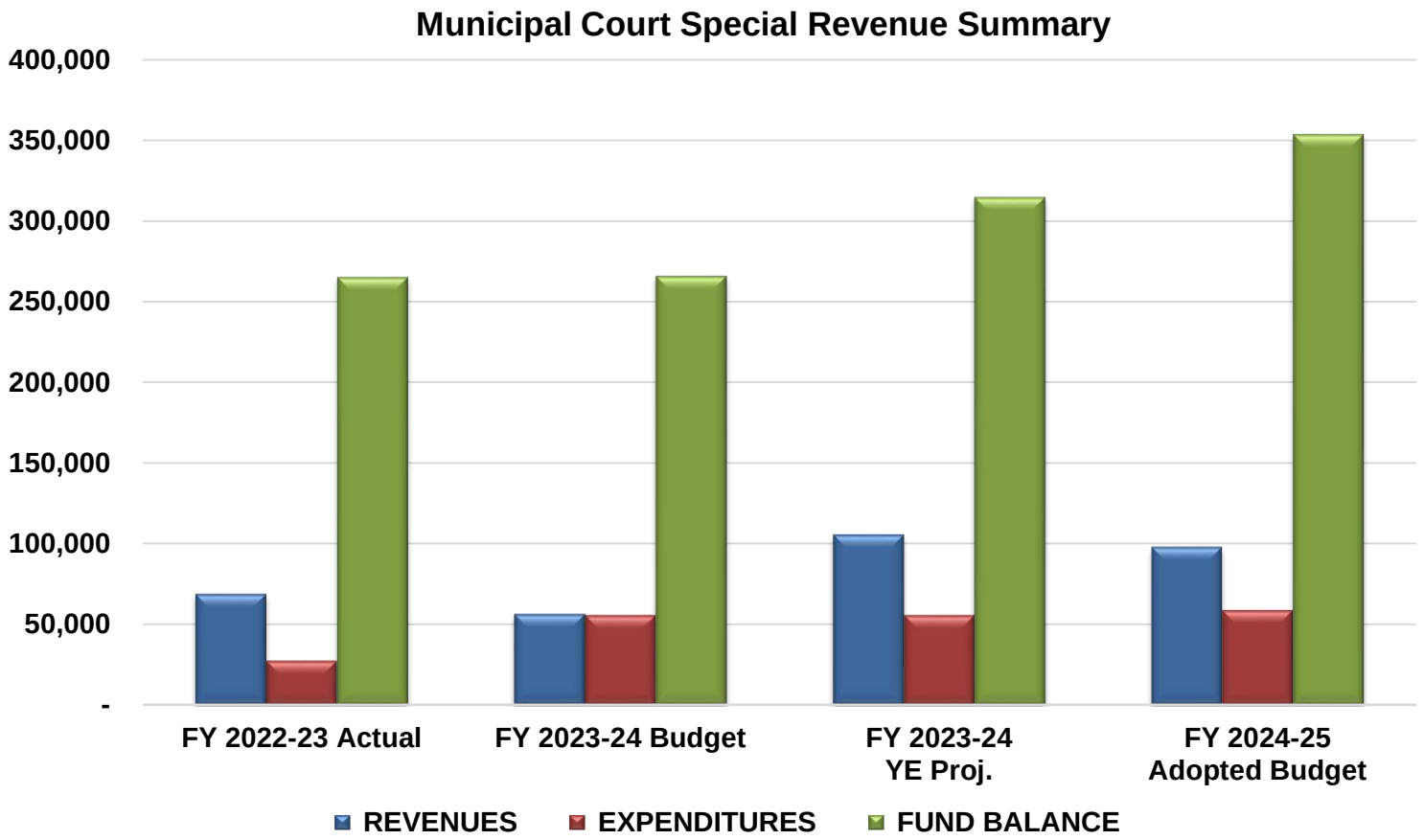
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	-	-	-	-	-
Services & other	27,402	55,466	55,466	58,462	2,996
Capital outlay	–	–	–	–	–
TOTAL	**$ 27,402**	**$ 55,466**	**$ 55,466**	**$ 58,462**	**$ 2,996**

MUNICIPAL COURT SPECIAL REVENUE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 68,516	$ 56,197	$ 104,962	$ 97,406	$ 41,209
EXPENDITURES	27,402	55,466	55,466	58,462	2,996
VARIANCE	41,114	731	49,496	38,944	38,213
FUND BALANCE	**$ 265,179**	**$ 265,910**	**$ 314,675**	**$ 353,619**	**$ 87,709**



PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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."[1] 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

REVENUES	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Franchise Fees-Verizon	$ 35,638	$ 36,503	$ 31,548	$ 31,548	$ (4,955)
Franchise Fees-Tv Cable	38,259	39,785	32,744	32,744	(7,041)
Franchise Fees-Sbc/At&T	9,567	4,208	3,291	3,291	(917)
Franchise Fee-One Source Comm	2,064	622	1,237	900	278
Franchise Fees-Other Misc	–	–	–	–	–
Interest Revenue-Investments	18,205	7,558	22,574	22,574	15,016
TOTAL	**$ 103,733**	**$ 88,676**	**$ 91,394**	**$ 91,057**	**$ 2,381**

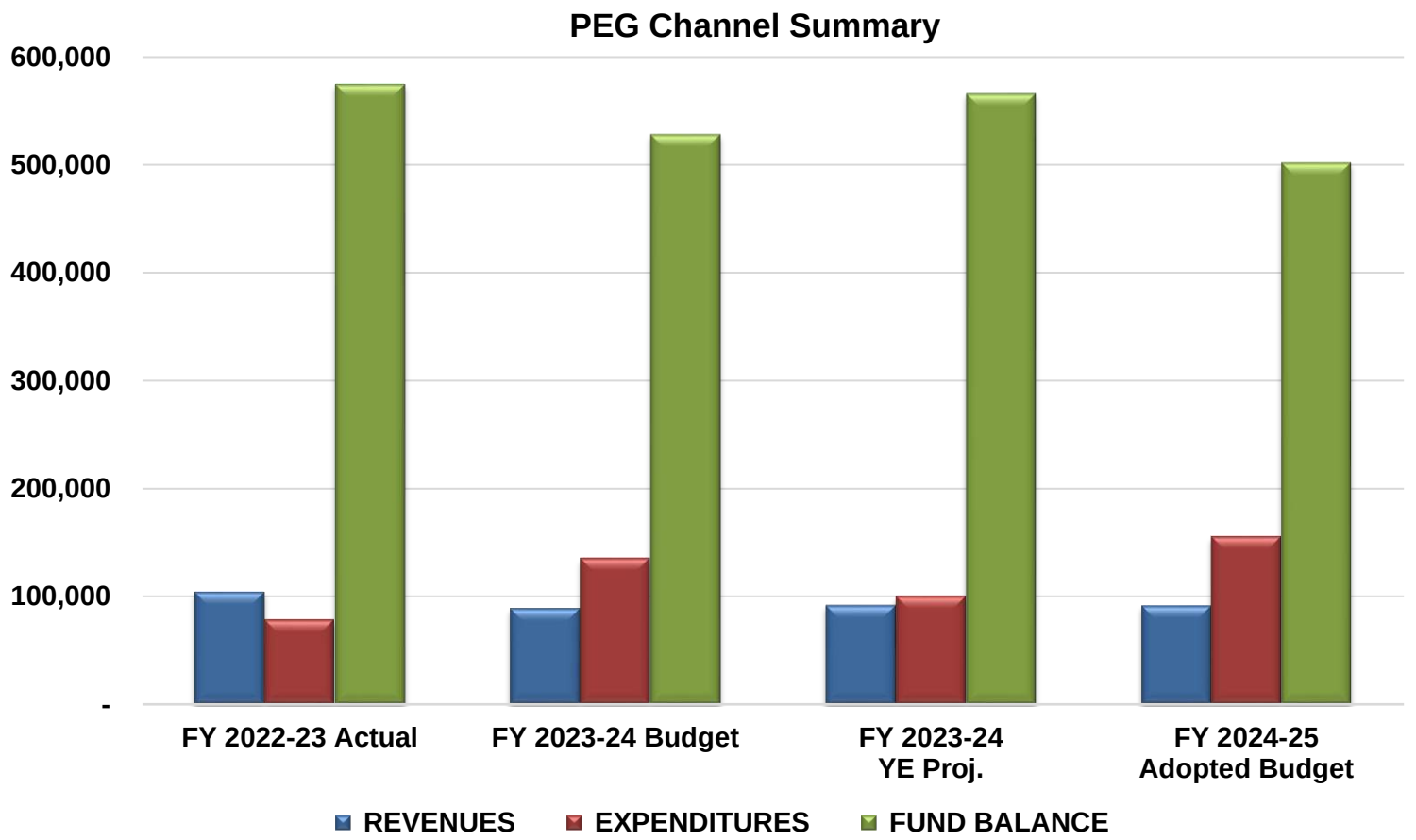
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	23,233	40,000	30,000	50,000	10,000
Services & other	55,372	95,000	70,000	105,000	10,000
Capital outlay	–	–	–	–	–
TOTAL	**$ 78,605**	**$ 135,000**	**$ 100,000**	**$ 155,000**	**$ 20,000**

PUBLIC EDUCATION AND GOVERNMENT CABLE FRANCHISE FEE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 103,733	$ 88,676	$ 91,394	$ 91,057	$ 2,381
EXPENDITURES	78,605	135,000	100,000	155,000	20,000
VARIANCE	25,128	(46,324)	(8,606)	(63,943)	(17,619)
FUND BALANCE	**$ 574,919**	**$ 528,595**	**$ 566,313**	**$ 502,370**	**$ (26,225)**



PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Solid Waste/Garbage Fees	$ 35,219	$ 37,044	$ 33,109	$ 37,044	$ –
Interest Revenue-Investments	17,098	5,138	22,574	22,574	17,436
TOTAL	**$ 52,317**	**$ 42,182**	**$ 55,683**	**$ 59,618**	**$ 17,436**

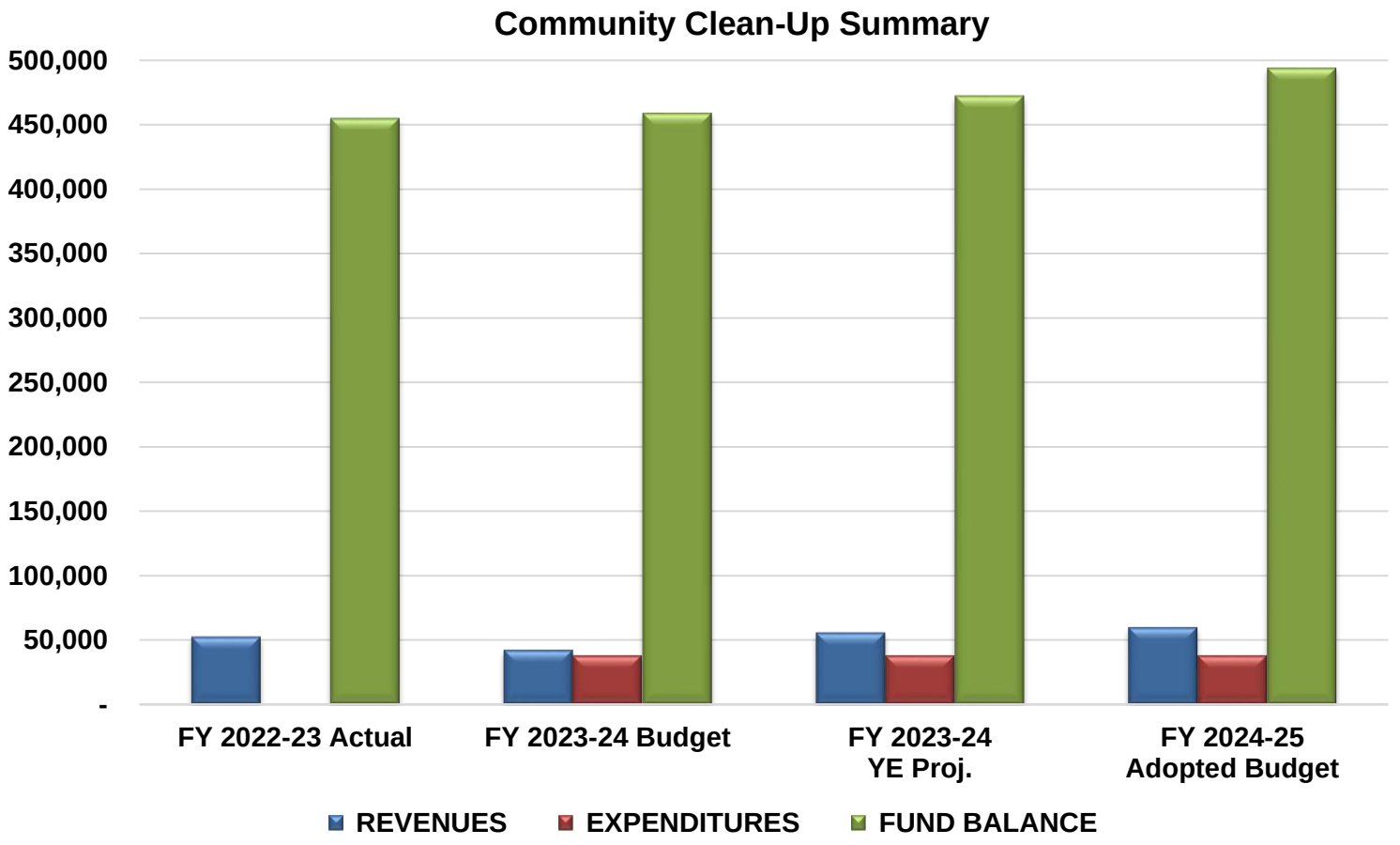
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Operations & maintenance	$ -	$ 5,000	$ 5,000	$ 5,000	–
Services & other	–	33,100	33,100	33,100	–
Capital outlay	–	–	–	–	–
TOTAL	**$ –**	**$ 38,100**	**$ 38,100**	**$ 38,100**	**$ –**

COMMUNITY CLEAN-UP FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 52,317	$ 42,182	$ 55,683	$ 59,618	$ 17,436
EXPENDITURES	-	38,100	38,100	38,100	-
VARIANCE	52,317	4,082	17,583	21,518	17,436
FUND BALANCE	**$ 454,960**	**$ 459,042**	**$ 472,543**	**$ 494,061**	**$ 35,019**



PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
City Sales Taxes	$ 2,358,917	$ 2,345,414	$ 2,345,414	$ 2,345,414	$ –
Sidewalk Fees	16,500	–	50,582	–	–
Miscellaneous Revenue	–	–	–	–	–
Interest Revenue-Investments	65,835	11,483	128,203	128,203	116,720
Use Of Fund Balance	–	–	–	–	–
TOTAL	**$ 2,441,252**	**$ 2,356,897**	**$ 2,524,199**	**$ 2,473,617**	**$ 116,720**

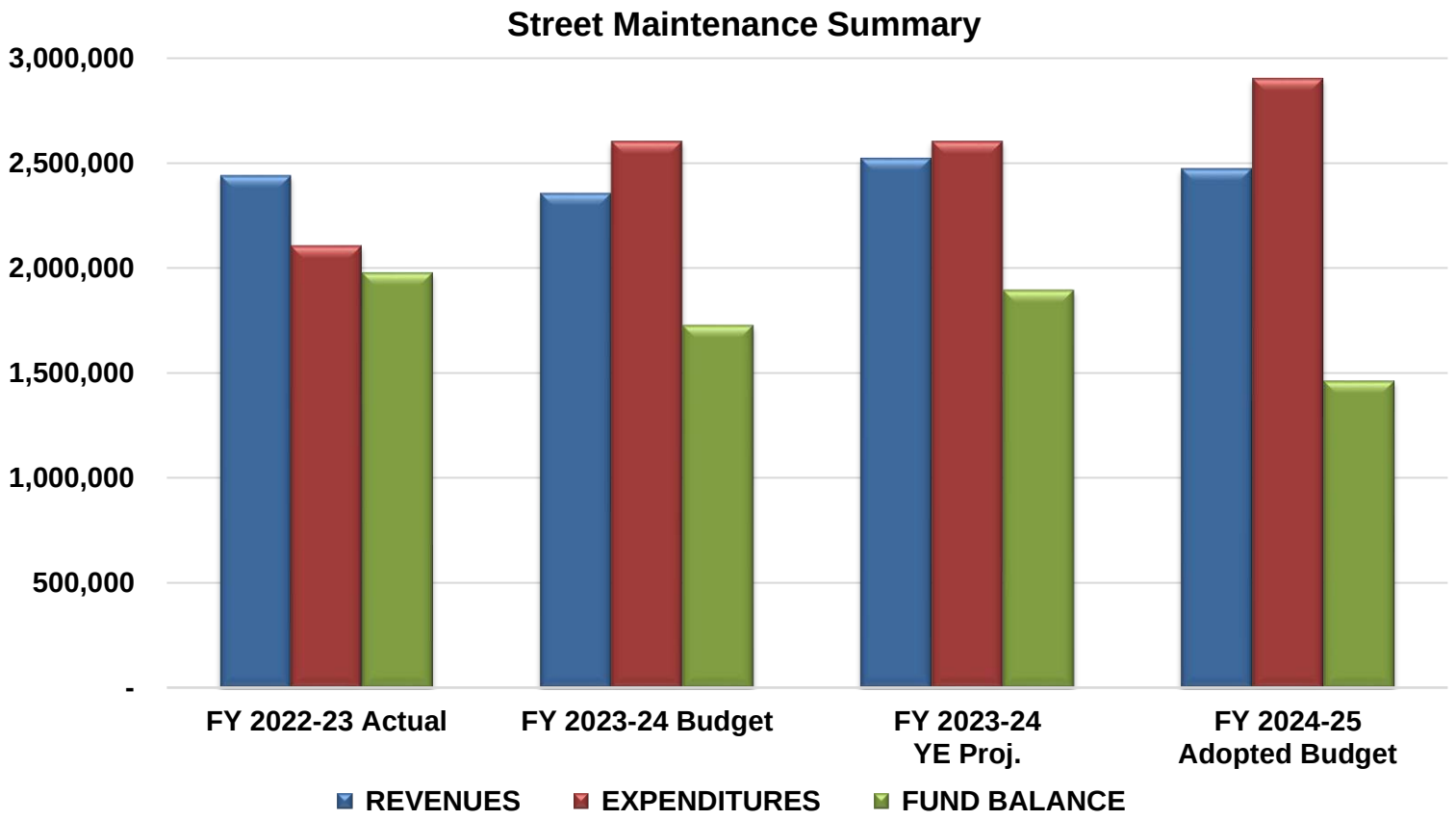
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	8,500	10,000	10,000	10,000	-
Services & other	–	–	–	–	–
Transfers to other funds	2,100,000	2,595,414	2,595,414	2,895,414	300,000
Capital outlay	–	–	–	–	–
TOTAL	**$ 2,108,500**	**$ 2,605,414**	**$ 2,605,414**	**$ 2,905,414**	**$ 300,000**

STREET AND SIDEWALK IMPROVEMENTS FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 2,441,252	$ 2,356,897	$ 2,524,199	$ 2,473,617	$ 116,720
EXPENDITURES	2,108,500	2,605,414	2,605,414	2,905,414	300,000
VARIANCE	332,752	(248,517)	(81,215)	(431,797)	(183,280)
FUND BALANCE	**$ 1,973,904**	**$ 1,725,387**	**$ 1,892,689**	**$ 1,460,892**	**$ (264,495)**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
					-
TOTAL	**-**	**-**	**-**	**-**	-

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

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Revenue-Tif Taxes/City	$ 27,829	$ 154,110	$ 140,581	$ 195,683	$ 41,573
Revenue-Tif Taxes/Tarrant Co	17,572	98,753	95,996	138,446	39,693
Revenue-Tif Taxes/Tccd	10,211	57,763	55,724	80,207	22,444
Interest Revenue-Investments	–	–	2,496	1,500	1,500
TOTAL	**$ 55,613**	**$ 310,626**	**$ 294,797**	**$ 415,836**	**$ 105,210**

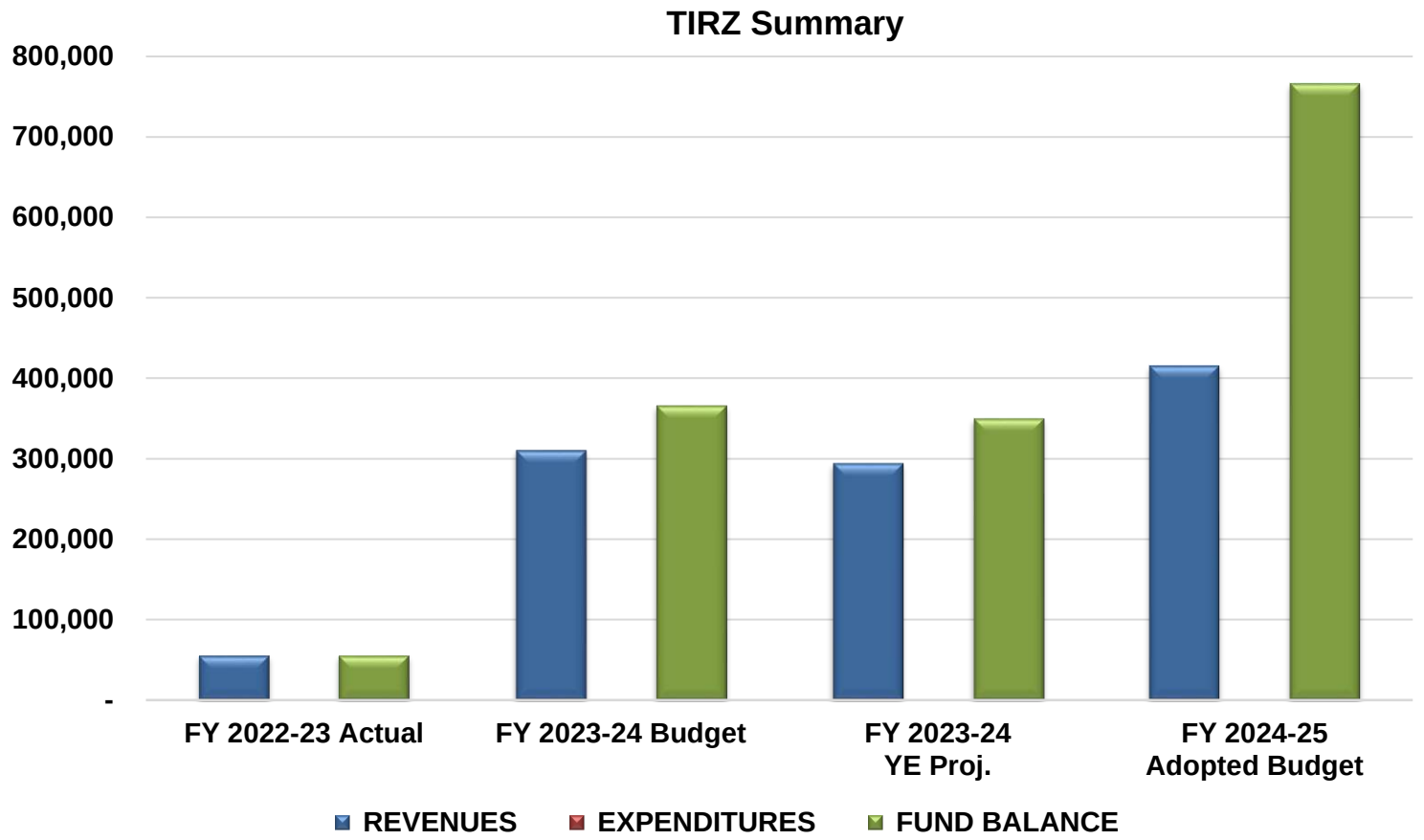
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	–	–	–	–	–
Services & other	–	–	–	–	–
Debt service	–	–	–	–	–
Transfers to other funds	–	–	–	–	–
Capital outlay	–	–	–	–	–
TOTAL	**$ –**	**$ –**	**$ –**	**$ –**	**$ –**

TAX INCREMENT REINVESTMENT ZONE #2 FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 55,613	$ 310,626	$ 294,797	$ 415,836	$ 105,210
EXPENDITURES	-	-	-	-	-
VARIANCE	55,613	310,626	294,797	415,836	105,210
FUND BALANCE	**$ 55,613**	**$ 366,239**	**$ 350,410**	**$ 766,246**	**$ 400,007**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	-

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

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Current Taxes	$ 3,616,536	$ 3,978,747	$ 3,920,747	$ 3,605,130	$ (373,617)
Delinquent Taxes	1,261	15,165	–	6,140	(9,025)
Penalty & Interest-Taxes	12,697	12,305	20,693	20,693	8,388
Premium On Debt Issuance	–	–	–	–	–
Debt Issuance-Refunding Bonds	–	–	–	–	–
Interest Revenue-Investments	118,504	55,379	225,910	225,910	170,531
Miscellaneous Revenue	–	–	–	–	–
TOTAL	**$ 3,748,998**	**$ 4,061,596**	**$ 4,167,350**	**$ 3,857,873**	**$ (203,723)**

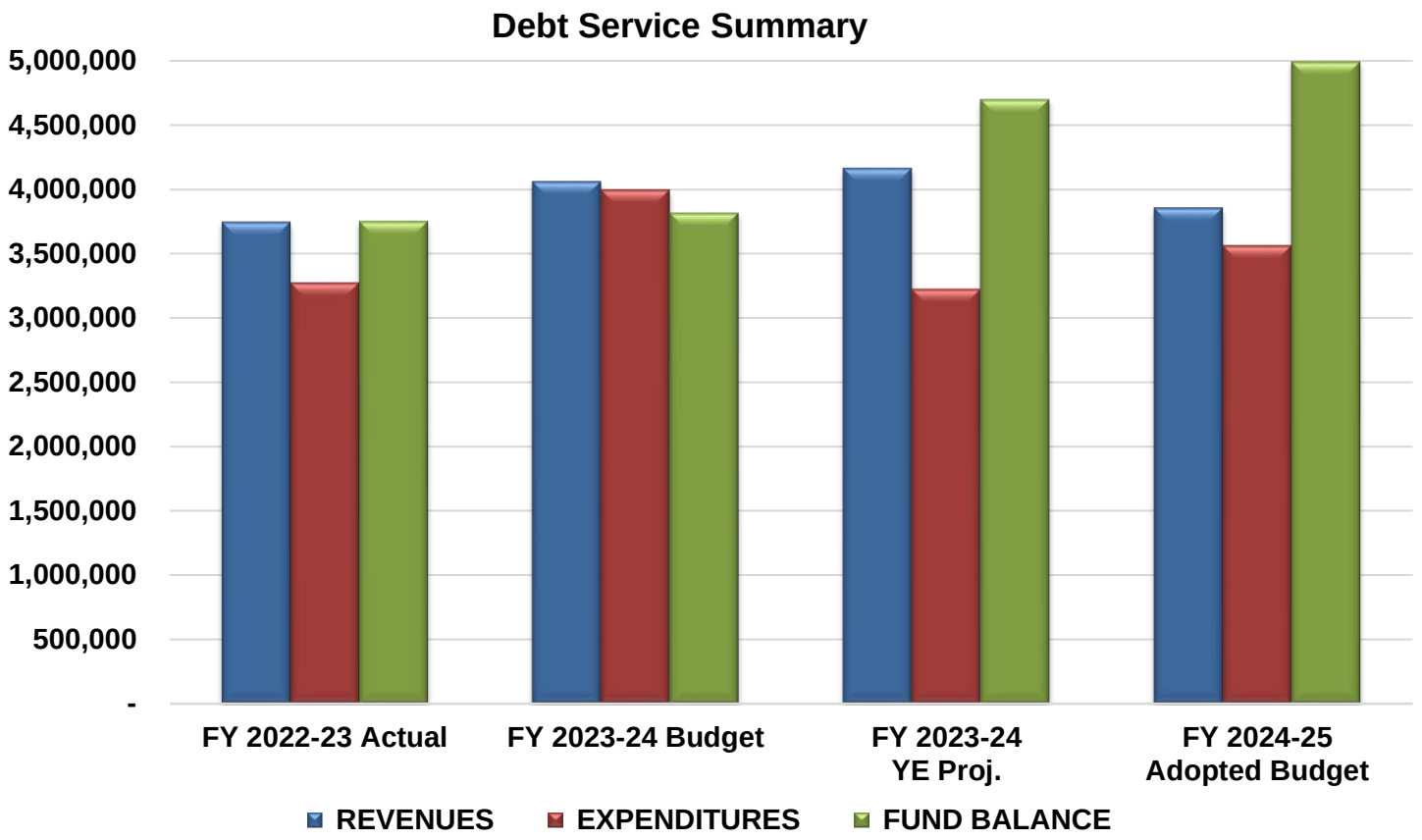
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	–	–	–	–	–
Services & other	–	–	–	–	–
Debt service	3,271,047	3,996,592	3,222,986	3,562,746	(433,846)
Capital outlay	–	–	–	–	–
TOTAL	**$ 3,271,047**	**$ 3,996,592**	**$ 3,222,986**	**$ 3,562,746**	**$ (433,846)**

DEBT SERVICE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 3,748,998	$ 4,061,596	$ 4,167,350	$ 3,857,873	$ (203,723)
EXPENDITURES	3,271,047	3,996,592	3,222,986	3,562,746	(433,846)
VARIANCE	477,951	65,004	944,364	295,127	230,123
FUND BALANCE	**$ 3,758,086**	**$ 3,823,090**	**$ 4,702,450**	**$ 4,997,577**	**$ 1,174,487**



PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	-

DEBT SERVICE FUND

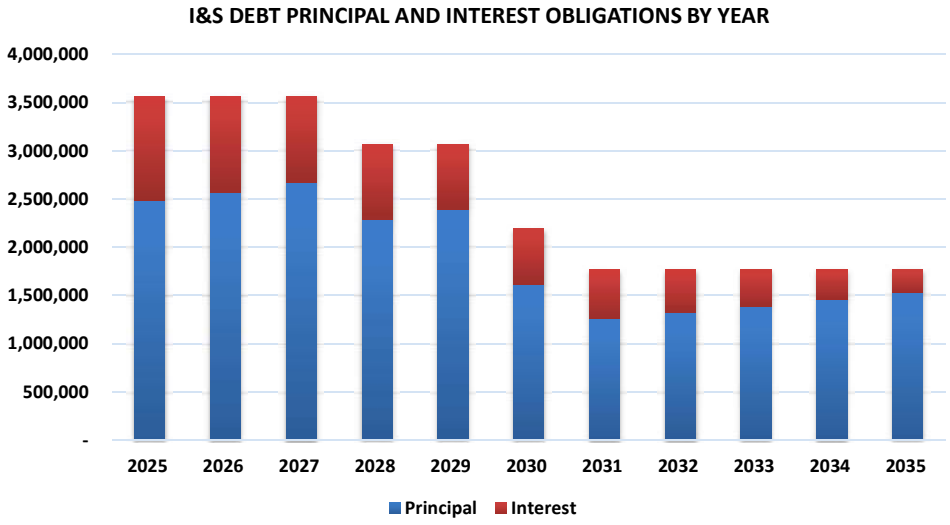
LEGAL DEBT MARGIN

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 YEAR	ASSESSED VALUATION	STATE LEGAL ANNUAL MAXIMUM DEBT LEVEL	ATTORNEY GENERAL ANNUAL MAXIMUM DEBT LEVEL	DEBT PER CAPITA
2020-21	**5,171,412,567**	***129,285,314***	***77,571,189***	***71.98***
2021-22	**5,128,903,941**	***128,222,599***	***76,933,559***	***69.55***
2022-23	**5,646,152,868**	***141,153,822***	***84,692,293***	***77.29***
2023-24	**6,346,418,859**	***158,660,471***	***95,196,283***	***76.95***
2024-25	**$6,725,972,969**	***$168,149,324***	***$100,889,595***	***$75.14***

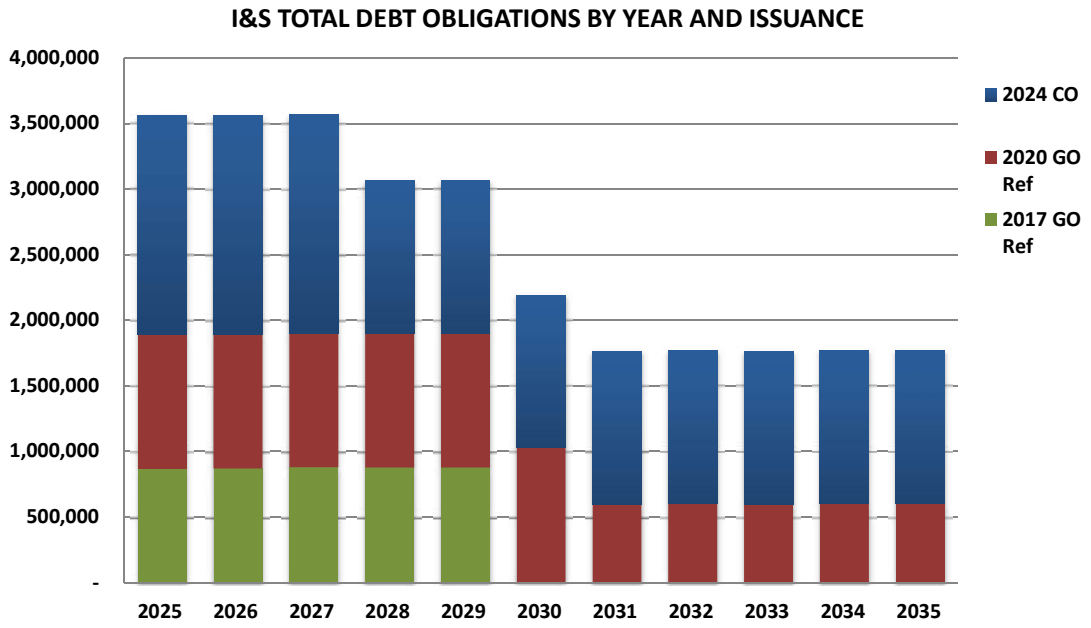
GENERAL PURPOSE (I&S) DEBT BY PRINCIPAL AND INTEREST

Year	Principal	Interest	Total P+I
2025	$ 2,480,000	$ 1,079,996	$ 3,559,996
2026	2,570,000	993,600	3,563,600
2027	2,675,000	892,300	3,567,300
2028	2,285,000	782,000	3,067,000
2029	2,395,000	673,425	3,068,425
2030	1,615,000	577,475	2,192,475
2031	1,260,000	505,600	1,765,600
2032	1,325,000	443,575	1,768,575
2033	1,385,000	381,125	1,766,125
2034	1,455,000	315,650	1,770,650
2035	1,525,000	246,925	1,771,925
2036	980,000	187,250	1,167,250
2037	1,030,000	137,000	1,167,000
2038	1,085,000	84,125	1,169,125
2039	1,140,000	28,500	1,168,500
2040	-	-	-
Total	**$ 25,205,000**	**$ 7,328,546**	**$ 32,533,546**



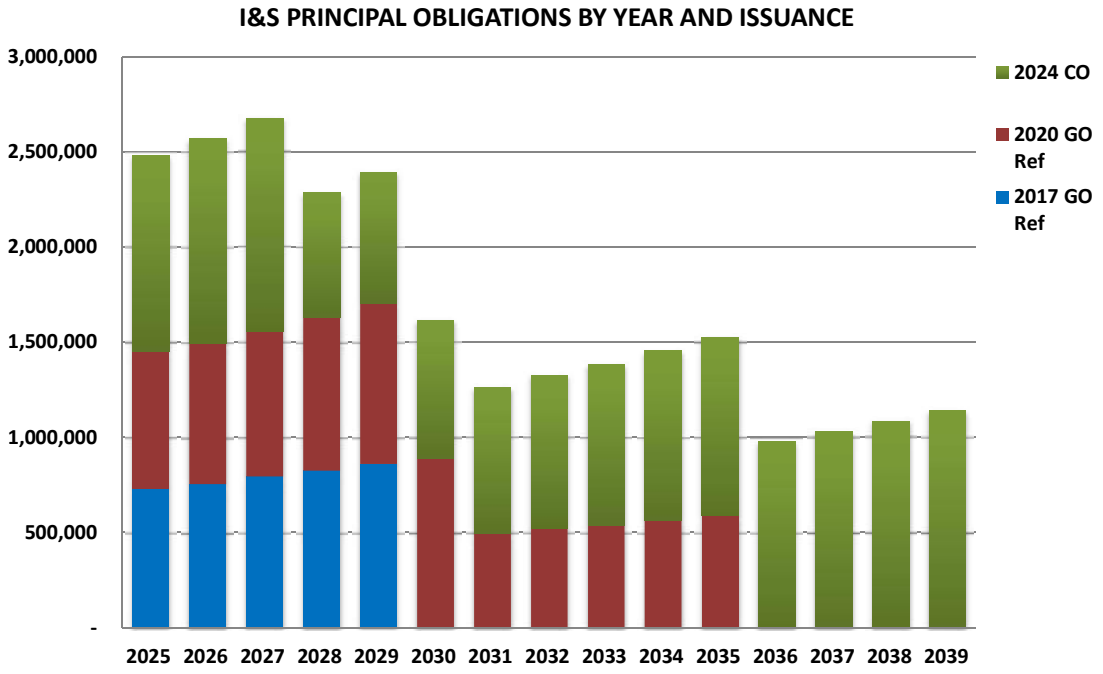
GENERAL PURPOSE (I&S) OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

Year	2017 GENERAL OBLIGATION REF & IMP	2020 GENERAL OBLIGATION REF & IMP	2024 CERTIFICATE OF OBLIGATION	TOTAL
Standards & Poors Rating:	AAA	AAA	AAA	
Moodys Rating:	Aa1	AAA	AAA	
Purpose:	Debt Refunding/ Retirement	Senior Activity Center & Refunding	Elm Street Reconstruction	
2025	$ 870,350	$ 1,020,350	$ 1,669,296	$ 3,559,996
2026	869,300	1,025,750	1,668,550	3,563,600
2027	878,300	1,019,350	1,669,650	3,567,300
2028	875,900	1,025,225	1,165,875	3,067,000
2029	877,200	1,023,975	1,167,250	3,068,425
2030	-	1,025,600	1,166,875	2,192,475
2031	-	595,975	1,169,625	1,765,600
2032	-	598,200	1,170,375	1,768,575
2033	-	597,000	1,169,125	1,766,125
2034	-	599,900	1,170,750	1,770,650
2035	-	601,800	1,170,125	1,771,925
2036	-	-	1,167,250	1,167,250
2037	-	-	1,167,000	1,167,000
2038	-	-	1,169,125	1,169,125
2039	-	-	1,168,500	1,168,500
2040	-	-	-	-
Total	**$ 4,371,050**	**$ 9,133,125**	**$ 19,029,371**	**$ 32,533,546**



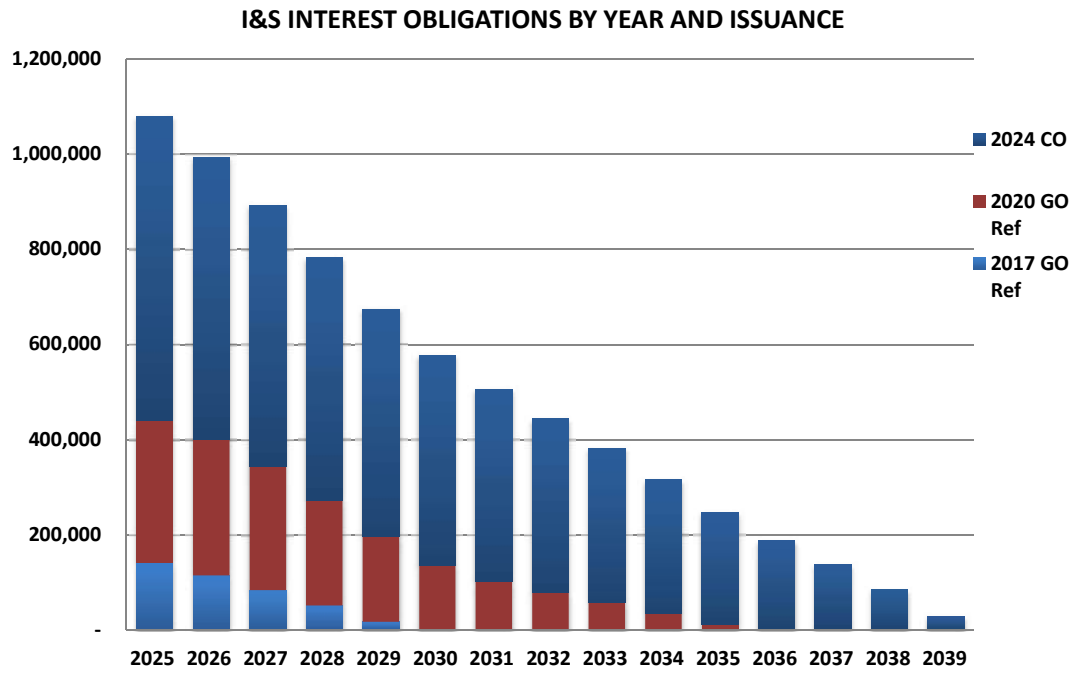
GENERAL PURPOSE (I&S) OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE

Year	2017 GENERAL OBLIGATION REF & IMP	2020 GENERAL OBLIGATION REF & IMP	2024 CERTIFICATE OF OBLIGATION	TOTAL
Standards & Poors Rating:	AAA	AAA	AAA	
Moodys Rating:	Aa1	AAA	AAA	
Purpose:	Debt Refunding/ Retirement	Senior Activity Center & Refunding	Elm Street Reconstruction	
2025	$ 730,000	$ 720,000	$ 1,030,000	$ 2,480,000
2026	755,000	740,000	1,075,000	2,570,000
2027	795,000	760,000	1,120,000	2,675,000
2028	825,000	805,000	655,000	2,285,000
2029	860,000	845,000	690,000	2,395,000
2030	-	890,000	725,000	1,615,000
2031	-	495,000	765,000	1,260,000
2032	-	520,000	805,000	1,325,000
2033	-	540,000	845,000	1,385,000
2034	-	565,000	890,000	1,455,000
2035	-	590,000	935,000	1,525,000
2036	-	-	980,000	980,000
2037	-	-	1,030,000	1,030,000
2038	-	-	1,085,000	1,085,000
2039	-	-	1,140,000	1,140,000
2040	-	-	-	-
Total	**$ 3,965,000**	**$ 7,470,000**	**$ 13,770,000**	**$ 25,205,000**



GENERAL PURPOSE (I&S) OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

Year	2017 GENERAL OBLIGATION REF & IMP	2020 GENERAL OBLIGATION REF & IMP	2024 CERTIFICATE OF OBLIGATION	TOTAL
Standards & Poors Rating:	AAA	AAA	AAA	
Moodys Rating:	Aa1	AAA	AAA	
Purpose:	Debt Refunding/ Retirement	Senior Activity Center & Refunding	Elm Street Reconstruction	
2025	$ 140,350	$ 300,350	$ 639,296	$ 1,079,996
2026	114,300	285,750	593,550	993,600
2027	83,300	259,350	549,650	892,300
2028	50,900	220,225	510,875	782,000
2029	17,200	178,975	477,250	673,425
2030	-	135,600	441,875	577,475
2031	-	100,975	404,625	505,600
2032	-	78,200	365,375	443,575
2033	-	57,000	324,125	381,125
2034	-	34,900	280,750	315,650
2035	-	11,800	235,125	246,925
2036	-	-	187,250	187,250
2037	-	-	137,000	137,000
2038	-	-	84,125	84,125
2039	-	-	28,500	28,500
2040	-	-	-	-
Total	**$ 406,050**	**$ 1,663,125**	**$ 5,259,371**	**$ 7,328,546**

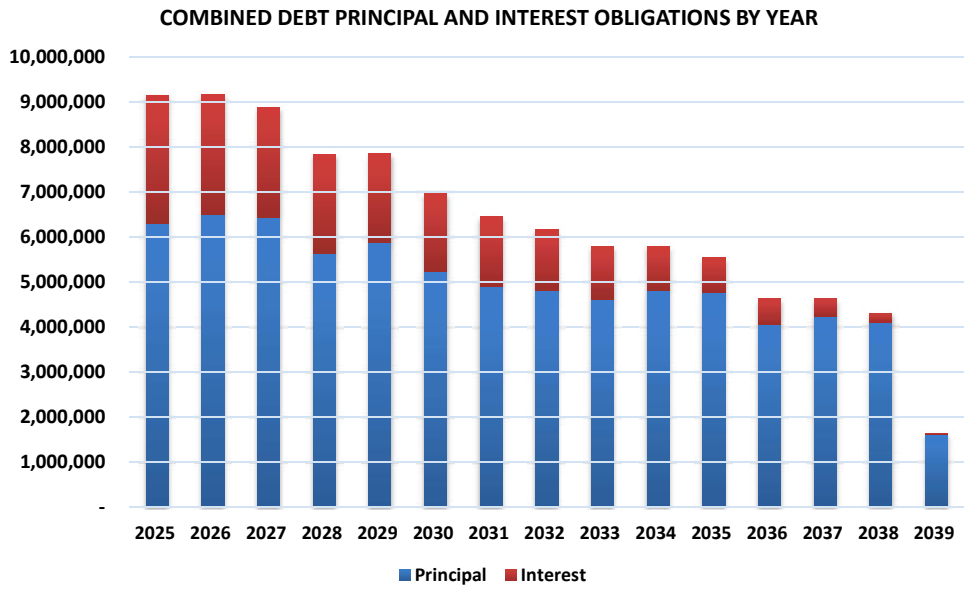




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COMBINED TOTAL DEBT BY PRINCIPAL AND INTEREST

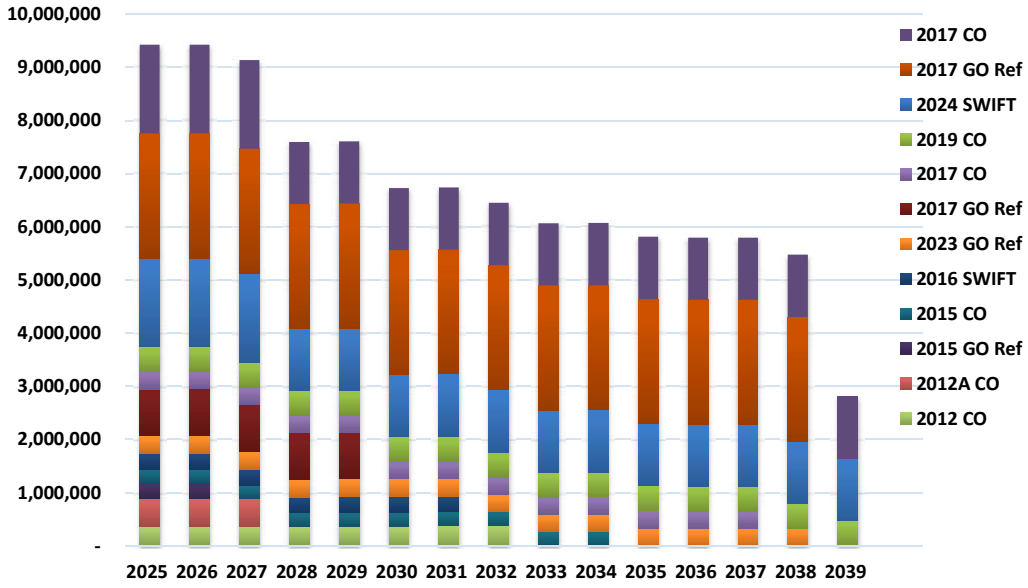
Year	Principal	Interest	Total P+I
2025	$ 6,290,000	$ 2,874,765	$ 9,164,765
2026	6,510,000	2,665,421	9,175,421
2027	6,435,000	2,438,614	8,873,614
2028	5,635,000	2,207,254	7,842,254
2029	5,875,000	1,978,644	7,853,644
2030	5,220,000	1,756,043	6,976,043
2031	4,905,000	1,553,645	6,458,645
2032	4,805,000	1,359,993	6,164,993
2033	4,615,000	1,167,649	5,782,649
2034	4,820,000	971,648	5,791,648
2035	4,765,000	770,133	5,535,133
2036	4,050,000	577,446	4,627,446
2037	4,240,000	389,981	4,629,981
2038	4,105,000	200,048	4,305,048
2039	1,600,000	35,400	1,635,400
2040	-	-	-
Total	**$ 73,870,000**	**$ 20,946,684**	**$ 94,816,684**



COMBINED OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

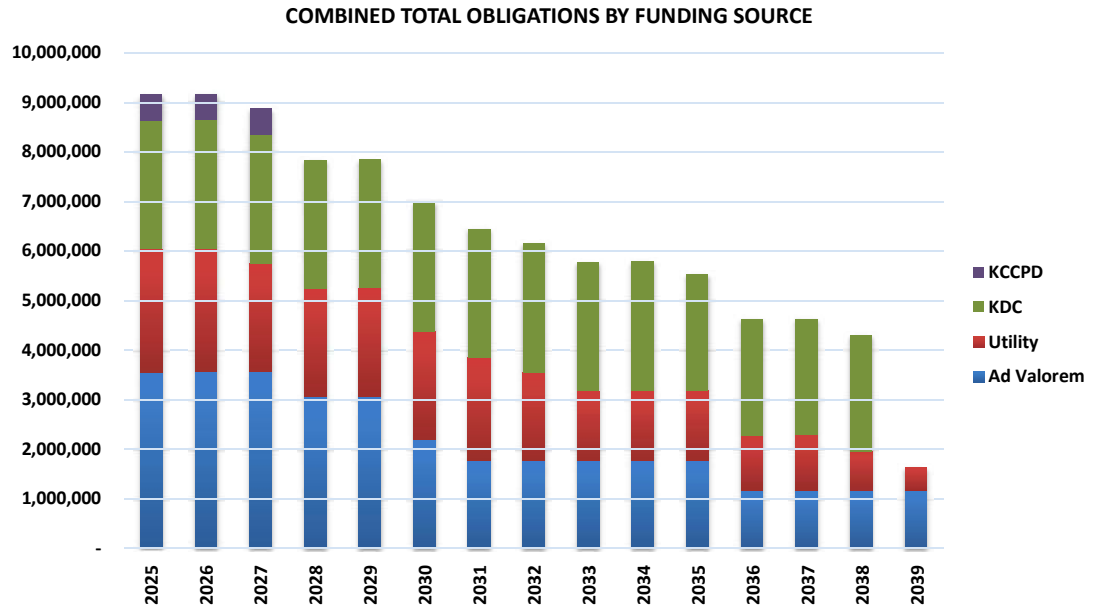
Year	2012 CERTIFICATE OF OBLIGATION	2012A CERTIFICATE OF OBLIGATION	2015 GENERAL OBLIGATION REF & IMP	2015 CERTIFICATE OF OBLIGATION	2016 TWDB SWIFT	2017 GENERAL OBLIGATION REF & IMP	2017 CERTIFICATE OF OBLIGATION
Standards & Poors Rating:	N/A	AA	AAA	AAA	N/A	AAA	AAA
Moodys Rating:	N/A	Aa2	Aa1	Aa1	N/A	Aa1	Aa1
Purpose:	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	Debt Refunding/ Retirement	Fire Station Improvements, Road Improvements, New Pump Station, & Water Line Improvements
2025	$ 363,648	$ 528,600	$ 303,200	$ 249,319	$ 297,872	$ 870,350	$ 322,550
2026	367,088	523,750	299,425	253,619	299,832	869,300	326,400
2027	365,055	528,125	-	252,694	296,450	878,300	325,025
2028	367,451	-	-	251,619	297,675	875,900	322,400
2029	369,115	-	-	255,319	298,307	877,200	323,400
2030	370,103	-	-	258,719	298,274	-	324,000
2031	375,495	-	-	261,819	297,817	-	324,200
2032	375,273	-	-	259,694	-	-	324,000
2033	-	-	-	262,188	-	-	323,400
2034	-	-	-	269,141	-	-	322,400
2035	-	-	-	-	-	-	325,900
2036	-	-	-	-	-	-	323,900
2037	-	-	-	-	-	-	326,400
2038	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-
Total	**$ 2,953,226**	**$ 1,580,475**	**$ 602,625**	**$ 2,574,128**	**$ 2,086,225**	**$ 4,371,050**	**$ 4,213,975**

COMBINED TOTAL DEBT OBLIGATIONS BY YEAR AND ISSUANCE



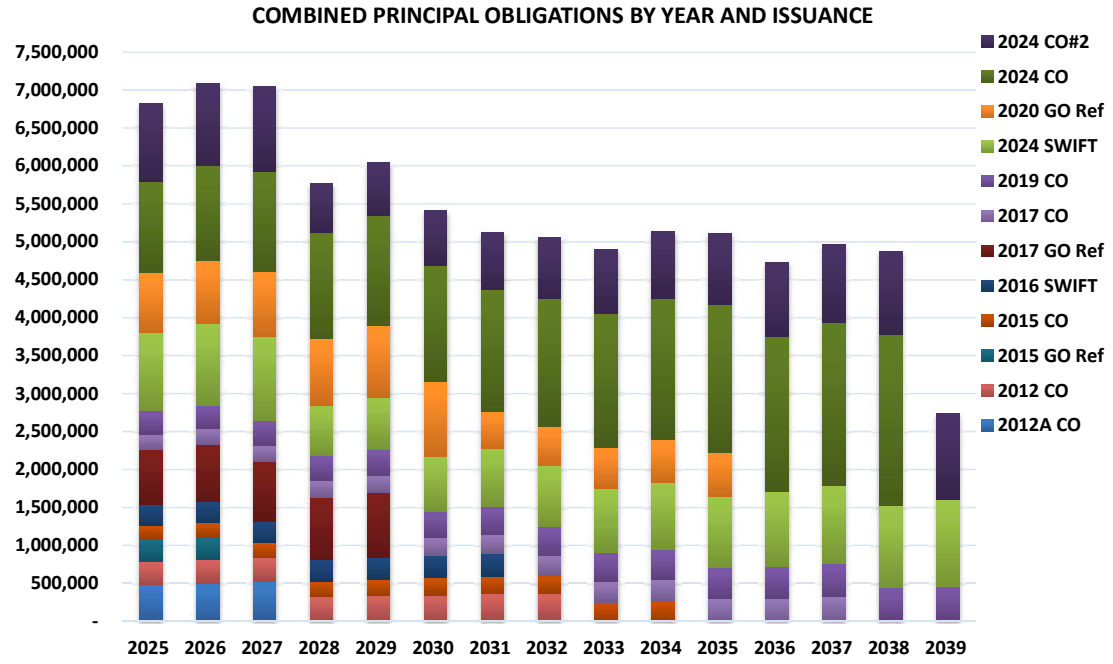
COMBINED OUTSTANDING TOTAL DEBT OBLIGATIONS BY ISSUE

Year	2019 CERTIFICATE OF OBLIGATION	2020 GENERAL OBLIGATION REF & IMP	2020 TWDB SWIFT	2023 TWDB SWIFT	2024 CERTIFICATE OF OBLIGATION	2024 CERTIFICATE OF OBLIGATION	TOTAL ALL BONDS
Standards & Poors Rating:	AAA	AAA	N/A	N/A	AAA	AAA	
Moodys Rating:	AAA	AAA	N/A	N/A	AAA	AAA	
Purpose:	New Pump Station & Water Line Improvements	Senior Activity Center & Refunding	Water Line Replacements - TWDB Bonds	Water Line Replacements - TWDB Bonds	Sports Park Revitalization	Elm Street Reconstruction	
2025	$ 469,775	$ 1,121,100	$ 288,823	$ 336,034	$ 2,344,200	$ 1,669,296	$ 9,164,765
2026	465,550	1,129,850	288,081	339,526	2,344,450	1,668,550	9,175,421
2027	466,100	1,120,475	287,061	337,979	2,346,700	1,669,650	8,873,614
2028	466,350	1,122,100	290,776	336,409	2,345,700	1,165,875	7,842,254
2029	466,300	1,126,350	289,237	334,717	2,346,450	1,167,250	7,853,644
2030	465,950	1,128,100	287,469	332,855	2,343,700	1,166,875	6,976,043
2031	470,225	595,975	290,286	330,753	2,342,450	1,169,625	6,458,645
2032	469,125	598,200	287,550	333,328	2,347,450	1,170,375	6,164,993
2033	467,725	597,000	289,343	330,669	2,343,200	1,169,125	5,782,649
2034	466,025	599,900	290,782	327,701	2,344,950	1,170,750	5,791,648
2035	468,950	601,800	291,972	329,186	2,347,200	1,170,125	5,535,133
2036	466,500	-	-	325,096	2,344,700	1,167,250	4,627,446
2037	468,675	-	-	325,456	2,342,450	1,167,000	4,629,981
2038	465,475	-	-	325,248	2,345,200	1,169,125	4,305,048
2039	466,900	-	-	-	-	1,168,500	1,635,400
2040	-	-	-	-	-	-	-
Total	**$ 7,009,625**	**$ 9,740,850**	**$ 3,181,379**	**$ 4,644,955**	**$ 32,828,800**	**$ 19,029,371**	**$ 94,816,684**



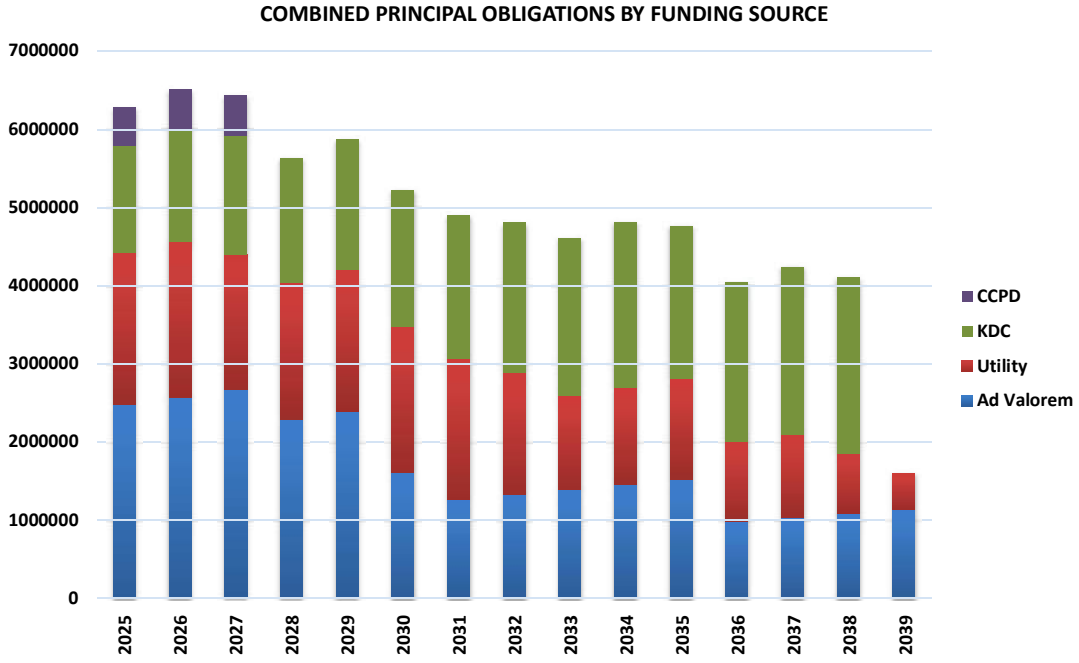
COMBINED OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE

Year	2012 CERTIFICATE OF OBLIGATION	2012A CERTIFICATE OF OBLIGATION	2015 GENERAL OBLIGATION REF & IMP	2015 CERTIFICATE OF OBLIGATION	2016 TWDB SWIFT	2017 GENERAL OBLIGATION REF & IMP	2017 CERTIFICATE OF OBLIGATION
Standards & Poors Rating:	N/A	AA	AAA	AAA	N/A	AAA	AAA
Moodys Rating:	N/A	Aa2	Aa1	Aa1	N/A	Aa1	Aa1
Purpose:	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	Debt Refunding/ Retirement	Fire Station Improvements, Road Improvements, New Pump Station, & Water Line Improvements
2025	$ 300,000	$ 490,000	$ 290,000	$ 185,000	$ 270,000	$ 730,000	$ 200,000
2026	310,000	500,000	295,000	195,000	275,000	755,000	210,000
2027	315,000	520,000	-	200,000	275,000	795,000	215,000
2028	325,000	-	-	205,000	280,000	825,000	220,000
2029	335,000	-	-	215,000	285,000	860,000	230,000
2030	345,000	-	-	225,000	290,000	-	240,000
2031	360,000	-	-	235,000	295,000	-	250,000
2032	370,000	-	-	240,000	-	-	260,000
2033	-	-	-	250,000	-	-	270,000
2034	-	-	-	265,000	-	-	280,000
2035	-	-	-	-	-	-	295,000
2036	-	-	-	-	-	-	305,000
2037	-	-	-	-	-	-	320,000
2038	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-
Total	**$ 2,660,000**	**$ 1,510,000**	**$ 585,000**	**$ 2,215,000**	**$ 1,970,000**	**$ 3,965,000**	**$ 3,295,000**



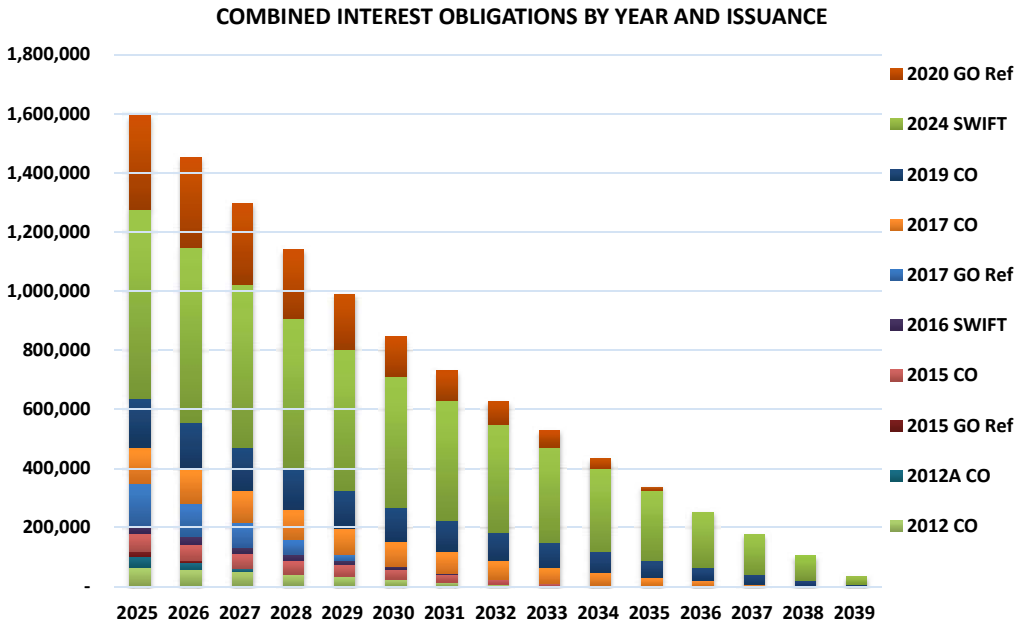
COMBINED OUTSTANDING PRINCIPAL DEBT OBLIGATIONS BY ISSUE

Year	2019 CERTIFICATE OF OBLIGATION	2020 GENERAL OBLIGATION REF & IMP	2020 TWDB SWIFT	2023 TWDB SWIFT	2024 CERTIFICATE OF OBLIGATION	2024 CERTIFICATE OF OBLIGATION	TOTAL ALL BONDS
Standards & Poors Rating:	AAA	AAA	N/A	N/A	AAA	AAA	
Moodys Rating:	AAA	AAA	N/A	N/A	AAA	AAA	
Purpose:	New Pump Station & Water Line Improvements	Senior Activity Center & Refunding	Water Line Replacements - TWDB Bonds	Water Line Replacements - TWDB Bonds	Sports Park Revitalization	Elm Street Reconstruction	
2025	$ 305,000	$ 800,000	$ 265,000	$ 230,000	$ 1,195,000	$ 1,030,000	$ 6,290,000
2026	310,000	825,000	265,000	240,000	1,255,000	1,075,000	6,510,000
2027	320,000	845,000	265,000	245,000	1,320,000	1,120,000	6,435,000
2028	330,000	890,000	270,000	250,000	1,385,000	655,000	5,635,000
2029	340,000	940,000	270,000	255,000	1,455,000	690,000	5,875,000
2030	350,000	990,000	270,000	260,000	1,525,000	725,000	5,220,000
2031	365,000	495,000	275,000	265,000	1,600,000	765,000	4,905,000
2032	375,000	520,000	275,000	275,000	1,685,000	805,000	4,805,000
2033	385,000	540,000	280,000	280,000	1,765,000	845,000	4,615,000
2034	395,000	565,000	285,000	285,000	1,855,000	890,000	4,820,000
2035	410,000	590,000	290,000	295,000	1,950,000	935,000	4,765,000
2036	420,000	-	-	300,000	2,045,000	980,000	4,050,000
2037	435,000	-	-	310,000	2,145,000	1,030,000	4,240,000
2038	445,000	-	-	320,000	2,255,000	1,085,000	4,105,000
2039	460,000	-	-	-	-	1,140,000	1,600,000
2040	-	-	-	-	-	-	-
Total	**$ 5,645,000**	**$ 8,000,000**	**$ 3,010,000**	**$ 3,810,000**	**$ 23,435,000**	**$ 13,770,000**	**$ 73,870,000**



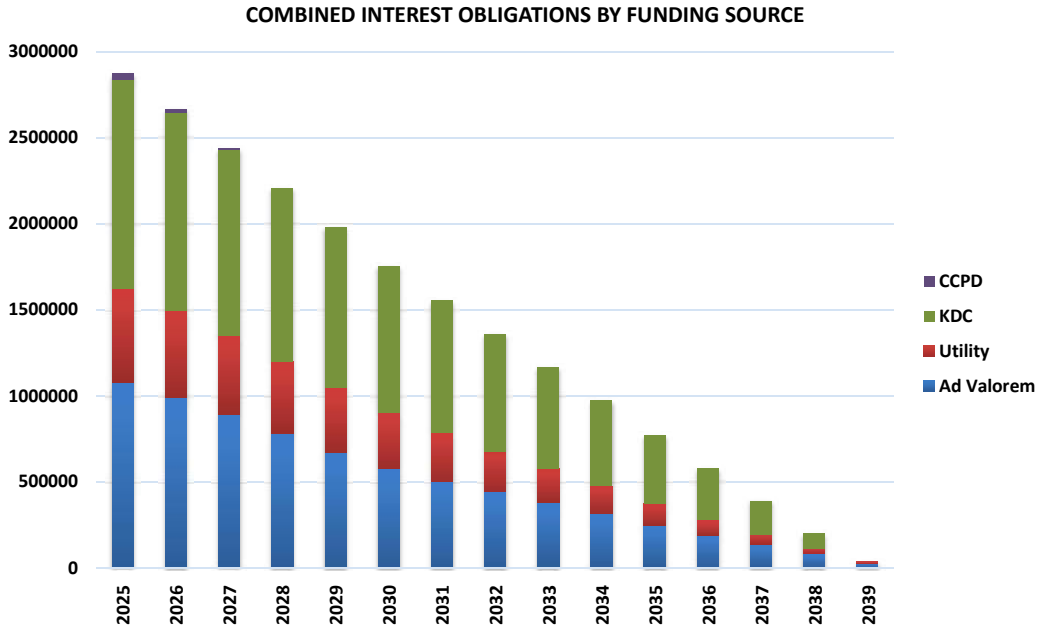
COMBINED OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

Year	2012 CERTIFICATE OF OBLIGATION	2012A CERTIFICATE OF OBLIGATION	2015 GENERAL OBLIGATION REF & IMP	2015 CERTIFICATE OF OBLIGATION	2016 TWDB SWIFT	2017 GENERAL OBLIGATION REF & IMP	2017 CERTIFICATE OF OBLIGATION
Standards & Poors Rating:	N/A	AA	AAA	AAA	N/A	AAA	AAA
Moodys Rating:	N/A	Aa2	Aa1	Aa1	N/A	Aa1	Aa1
Purpose:	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	Debt Refunding/ Retirement	Fire Station Improvements, Road Improvements, New Pump Station, & Water Line Improvements
2025	$ 63,648	$ 38,600	$ 13,200	$ 64,319	$ 27,872	$ 140,350	$ 122,550
2026	57,088	23,750	4,425	58,619	24,832	114,300	116,400
2027	50,055	8,125	-	52,694	21,450	83,300	110,025
2028	42,451	-	-	46,619	17,675	50,900	102,400
2029	34,115	-	-	40,319	13,307	17,200	93,400
2030	25,103	-	-	33,719	8,274	-	84,000
2031	15,495	-	-	26,819	2,817	-	74,200
2032	5,273	-	-	19,694	-	-	64,000
2033	-	-	-	12,188	-	-	53,400
2034	-	-	-	4,141	-	-	42,400
2035	-	-	-	-	-	-	30,900
2036	-	-	-	-	-	-	18,900
2037	-	-	-	-	-	-	6,400
2038	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-
Total	**$ 293,226**	**$ 70,475**	**$ 17,625**	**$ 359,128**	**$ 116,225**	**$ 406,050**	**$ 918,975**



COMBINED OUTSTANDING INTEREST DEBT OBLIGATIONS BY ISSUE

Year	2019 CERTIFICATE OF OBLIGATION	2020 GENERAL OBLIGATION REF & IMP	2020 TWDB SWIFT	2023 TWDB SWIFT	2024 CERTIFICATE OF OBLIGATION	2024 CERTIFICATE OF OBLIGATION	TOTAL ALL BONDS
Standards & Poors Rating:	AAA	AAA	N/A	N/A	AAA	AAA	
Moodys Rating:	AAA	AAA	N/A	N/A	AAA	AAA	
Purpose:	New Pump Station & Water Line Improvements	Senior Activity Center & Refunding	Water Line Replacements - TWDB Bonds	Water Line Replacements - TWDB Bonds	Sports Park Revitalization	Elm Street Reconstruction	
2025	$ 164,775	$ 321,100	$ 23,823	$ 106,034	$ 1,149,200	$ 639,296	$ 2,874,765
2026	155,550	304,850	23,081	99,526	1,089,450	593,550	2,665,421
2027	146,100	275,475	22,061	92,979	1,026,700	549,650	2,438,614
2028	136,350	232,100	20,776	86,409	960,700	510,875	2,207,254
2029	126,300	186,350	19,237	79,717	891,450	477,250	1,978,644
2030	115,950	138,100	17,469	72,855	818,700	441,875	1,756,043
2031	105,225	100,975	15,286	65,753	742,450	404,625	1,553,645
2032	94,125	78,200	12,550	58,328	662,450	365,375	1,359,993
2033	82,725	57,000	9,343	50,669	578,200	324,125	1,167,649
2034	71,025	34,900	5,782	42,701	489,950	280,750	971,648
2035	58,950	11,800	1,972	34,186	397,200	235,125	770,133
2036	46,500	-	-	25,096	299,700	187,250	577,446
2037	33,675	-	-	15,456	197,450	137,000	389,981
2038	20,475	-	-	5,248	90,200	84,125	200,048
2039	6,900	-	-	-	-	28,500	35,400
2040	-	-	-	-	-	-	-
Total	**$ 1,364,625**	**$ 1,740,850**	**$ 171,379**	**$ 834,955**	**$ 9,393,800**	**$ 5,259,371**	**$ 20,946,684**





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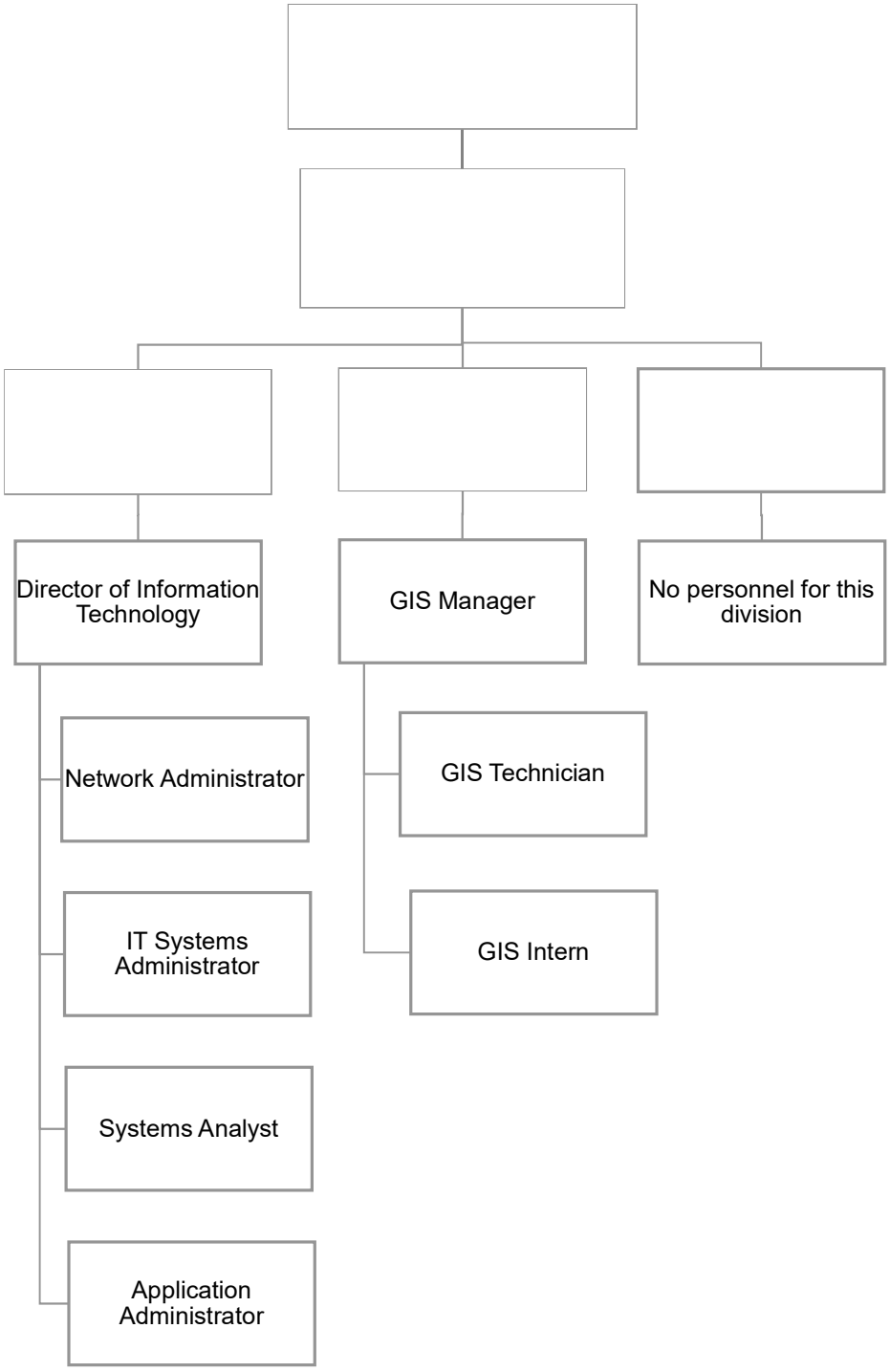
INTERNAL SERVICE FUNDS

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.



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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

REVENUES	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Office Equip Lease Rev-F 100	$ 2,151,328	$ 2,084,454	$ 2,084,454	$ 2,619,444	$ 534,990
Office Equip Lease Rev-F 118	9,600	9,600	9,600	9,600	–
Office Equip Lease Rev-F 200	450,317	466,190	466,190	938,733	472,543
Office Equip Lease Rev-F 400	22,262	25,510	25,510	20,787	(4,723)
Office Equip Lease Rev-F 125	82,145	86,340	86,340	98,501	12,161
Miscellaneous Revenue	–	–	–	–	–
Auction Proceeds	–	–	–	–	–
Interest Revenue-Investments	85,685	8,092	69,981	70,000	61,908
Use Of Fund Balance	262,728	–	–	–	–
TOTAL	**$ 3,064,065**	**$ 2,680,186**	**$ 2,742,075**	**$ 3,757,065**	**$ 1,076,879**

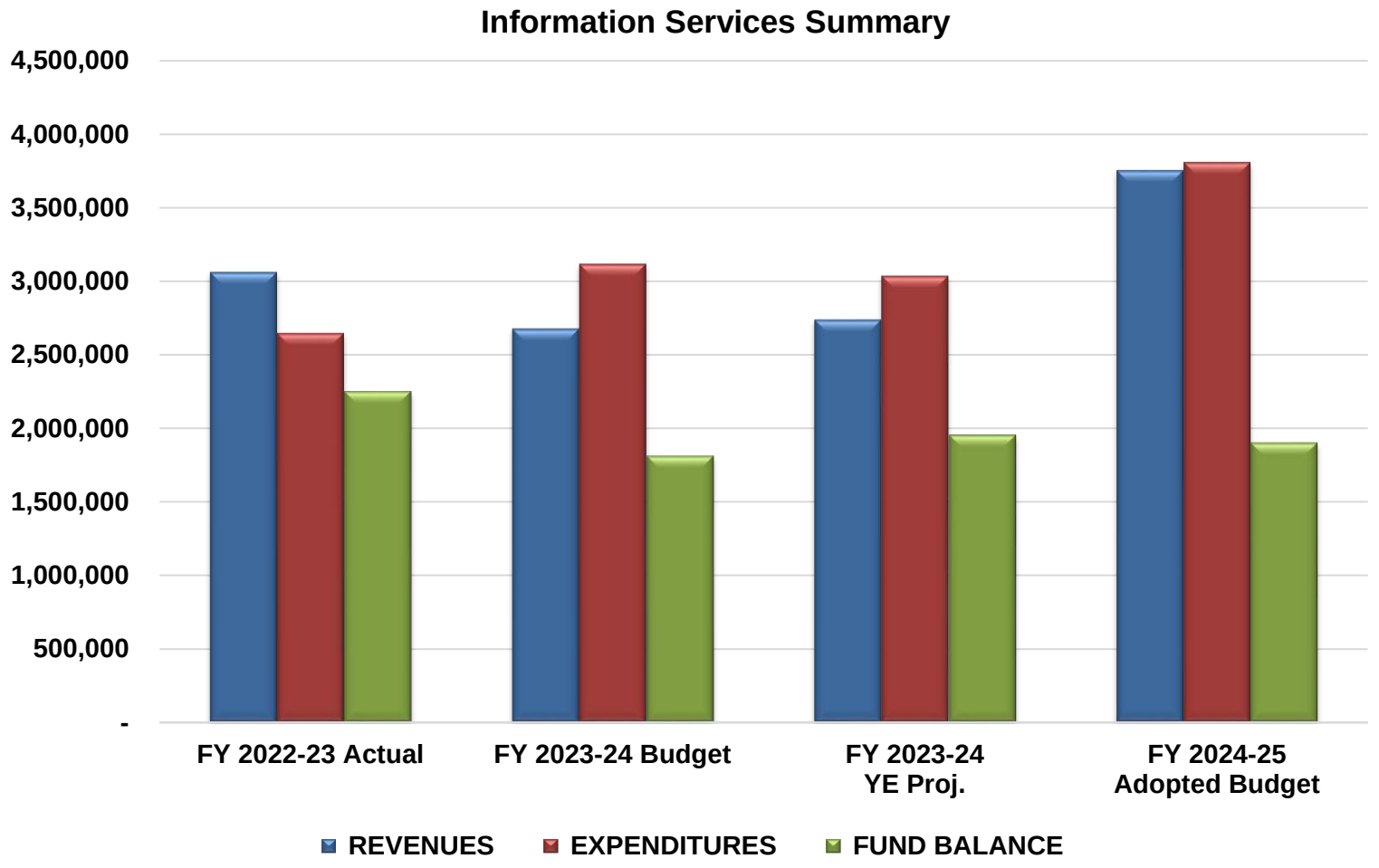
EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Administration	$ 2,159,763	$ 2,463,520	$ 2,378,053	$ 3,220,915	$ 757,395
Geographic Information Services	264,235	320,534	319,331	311,076	(9,458)
Computer Services	223,882	335,350	341,300	278,000	(57,350)
TOTAL	**$ 2,647,880**	**$ 3,119,404**	**$ 3,038,684**	**$ 3,809,991**	**$ 690,587**

EXPENDITURES BY CATEGORY:					
Personnel services	$ 908,778	$ 948,289	$ 914,069	$ 969,216	$ 20,927
Operations & maintenance	1,217,315	1,740,207	1,737,557	2,389,315	649,108
Services & other	404,037	430,908	381,108	451,460	20,552
Capital outlay	117,750	–	5,950	–	–
TOTAL	**$ 2,647,880**	**$ 3,119,404**	**$ 3,038,684**	**$ 3,809,991**	**$ 690,587**

INFORMATION TECHNOLOGY FUND
FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 3,064,065	$ 2,680,186	$ 2,742,075	$ 3,757,065	$ 1,076,879
EXPENDITURES	2,647,880	3,119,404	3,038,684	3,809,991	690,587
VARIANCE	416,185	(439,218)	(296,609)	(52,926)	386,292
FUND BALANCE	**$ 2,249,587**	**$ 1,810,369**	**$ 1,952,978**	**$ 1,900,052**	**$ 89,683**



PERSONNEL SUMMARY
(Full-Time Equivalent Positions - Includes Vacant Positions)

BY DIVISION	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Administration	5.00	5.00	5.00	5.00	-
Geographic Information Services	2.00	2.00	2.00	2.10	0.10
Computer Services	-	-	-	-	-
TOTAL	***7.00***	***7.00***	***7.00***	***7.10***	***0.10***

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 OBJECTIVES:

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 GOALS:

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:

SERVICES PROVIDED	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
Physical application/file/storage servers supported/maintained	18	18	18	18
Desktop/laptop computers supported/maintained	290	290	292	292
Public Safety mobile data computers (MDC) maintained	33	33	33	33
Printers Supported/maintained	54	54	52	52
Telephone handsets	316	314	320	320
Network equipment supported/maintained	130	130	134	134
Multi-function copy machines supported	16	16	16	16
Tablet computers supported	66	70	66	65
Video security cameras supported/maintained	229	231	229	235
Web GIS Users	175	175	175	175
Advanced GIS Users performing Analysis and developing detailed maps	15	15	12	12
Lucity Mobile Users	25	25	25	25
Lucity Desktop Users	4	4	3	3

PERFORMANCE INDICATORS	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget
GIS Layers	425	425	425	425
GIS Web Services	500	500	450	450
Public Safety GIS Layers & Map Services	25	25	26	26
Westlake Fire Dept GIS Layers & Map Services	10	10	10	10

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 702,551	$ 736,935	$ 696,718	$ 740,920	$ 3,985
Operations & maintenance	1,067,756	1,325,877	1,325,427	2,056,135	730,258
Services & other	389,456	400,708	355,908	423,860	23,152
Capital outlay	–	–	–	–	–
TOTAL	**$ 2,159,763**	**$ 2,463,520**	**$ 2,378,053**	**$ 3,220,915**	**$ 757,395**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
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	-
TOTAL	***5.00***	***5.00***	***5.00***	***5.00***	***-***

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

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ 206,227	$ 211,354	$ 217,351	$ 228,296	$ 16,942
Operations & maintenance	43,427	78,980	76,780	55,180	(23,800)
Services & other	14,581	30,200	25,200	27,600	(2,600)
Capital outlay	–	–	–	–	–
TOTAL	**$ 264,235**	**$ 320,534**	**$ 319,331**	**$ 311,076**	**$ (9,458)**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
GIS Manager	1.00	1.00	1.00	1.00	-
GIS Technician	1.00	1.00	1.00	1.00	-
GIS Intern	-	-	-	0.10	
TOTAL	***2.00***	***2.00***	***2.00***	***2.10***	***0.10***

INFORMATION TECHNOLOGY FUND
COMPUTER SERVICES DIVISION (119-18-186)

EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	106,132	335,350	335,350	278,000	(57,350)
Services & other	–	–	–	–	–
Capital outlay	117,750	–	5,950	–	–
TOTAL	**$ 223,882**	**$ 335,350**	**$ 341,300**	**$ 278,000**	**$ (57,350)**

PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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

REVENUES	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Insurance Premiums	$ 5,006,464	$ 5,256,086	$ 4,944,333	$ 4,691,556	$ (564,530)
Miscellaneous Revenue	–	–	–	–	–
Withholdings From Employees	–	–	–	–	–
Interest Revenue-Investments	262,796	51,500	283,774	251,215	199,715
Transfer From General Fund	–	–	–	–	–
Transfer From W&S Fund	–	–	–	–	–
TOTAL	**$ 5,269,260**	**$ 5,307,586**	**$ 5,228,107**	**$ 4,942,771**	**$ (364,815)**

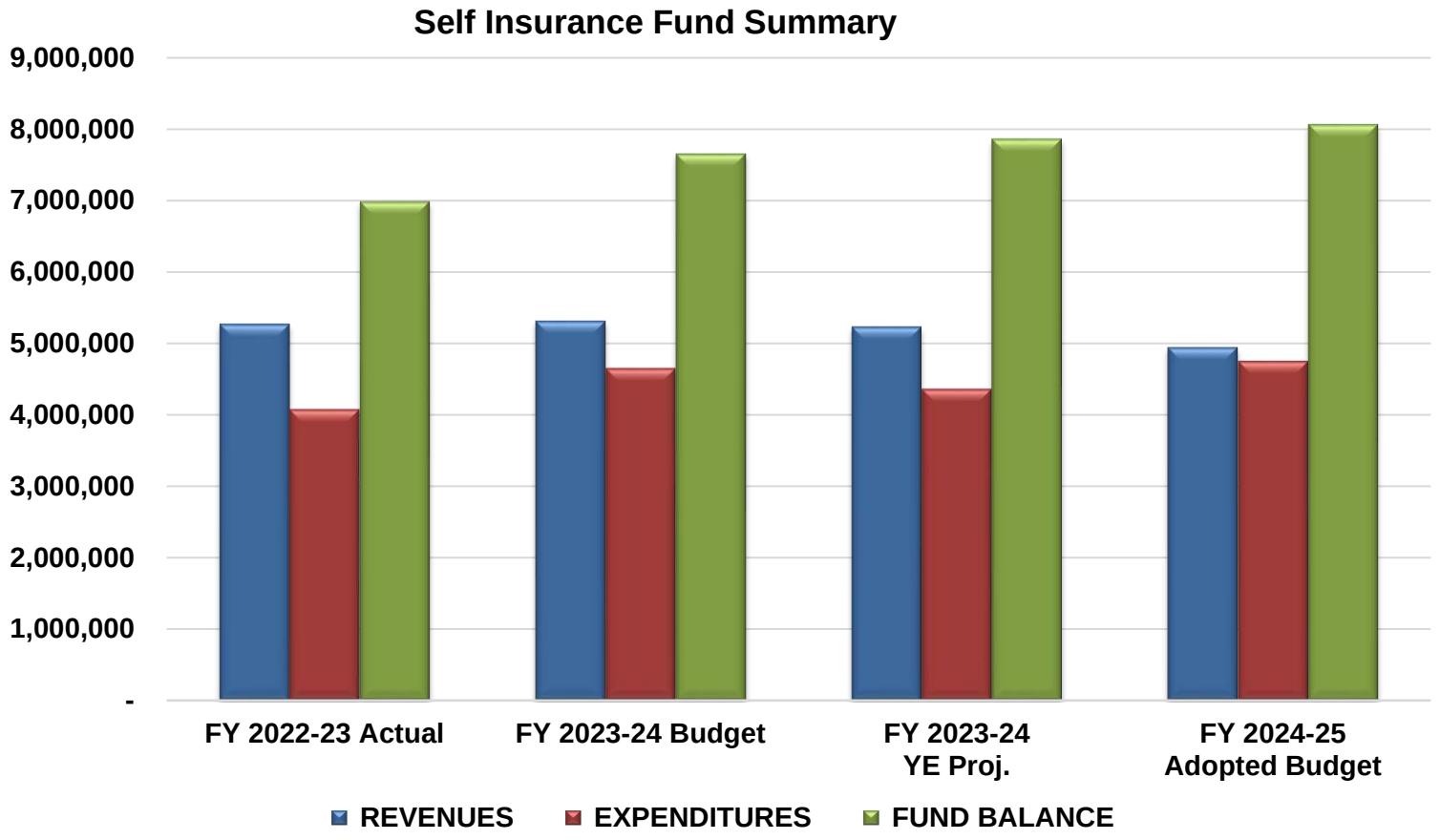
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	–	–	–	–	–
Services & other	4,071,363	4,640,578	4,352,902	4,740,658	100,080
Capital Outlay	–	–	–	–	–
TOTAL	**$ 4,071,363**	**$ 4,640,578**	**$ 4,352,902**	**$ 4,740,658**	**$ 100,080**

SELF INSURANCE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 5,269,260	$ 5,307,586	$ 5,228,107	$ 4,942,771	$ (364,815)
EXPENDITURES	4,071,363	4,640,578	4,352,902	4,740,658	100,080
VARIANCE	1,197,897	667,008	875,205	202,113	(464,895)
FUND BALANCE	**$ 6,983,809**	**$ 7,650,817**	**$ 7,859,014**	**$ 8,061,127**	**$ 410,310**



PERSONNEL SUMMARY

(Full-Time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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

REVENUES	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Vehicle/Equip Lease Rev-F 100	$ 794,560	$ 1,146,763	$ 1,146,763	$ 1,113,831	$ (32,932)
Vehicle/Equip Lease Rev-F 119	4,313	4,313	4,313	3,465	(848)
Vehicle/Equip Lease Rev-F 200	401,706	599,611	599,611	481,566	(118,045)
Vehicle/Equip Lease Rev-F 125	7,840	8,280	8,280	6,766	(1,514)
Vehicle/Equip Lease Rev-F 400	91,842	91,842	91,842	135,395	43,553
Reimb-Insurance Proceeds	5,298	–	84,510	–	-
Miscellaneous Revenue	–	–	–	–	-
Auction Proceeds	23,490	–	123,992	–	-
Gain/Loss On Disp Of Assets	147,331	–	–	–	-
Interest Revenue-Investments	150,292	44,377	155,313	155,313	110,936
Incr/Decr In Fair Value Of Inv	–	–	–	–	-
Use Of Fund Balance	2,099,982	–	–	–	-
TOTAL	**$ 3,726,655**	**$ 1,895,186**	**$ 2,214,624**	**$ 1,896,336**	**$ 1,150**

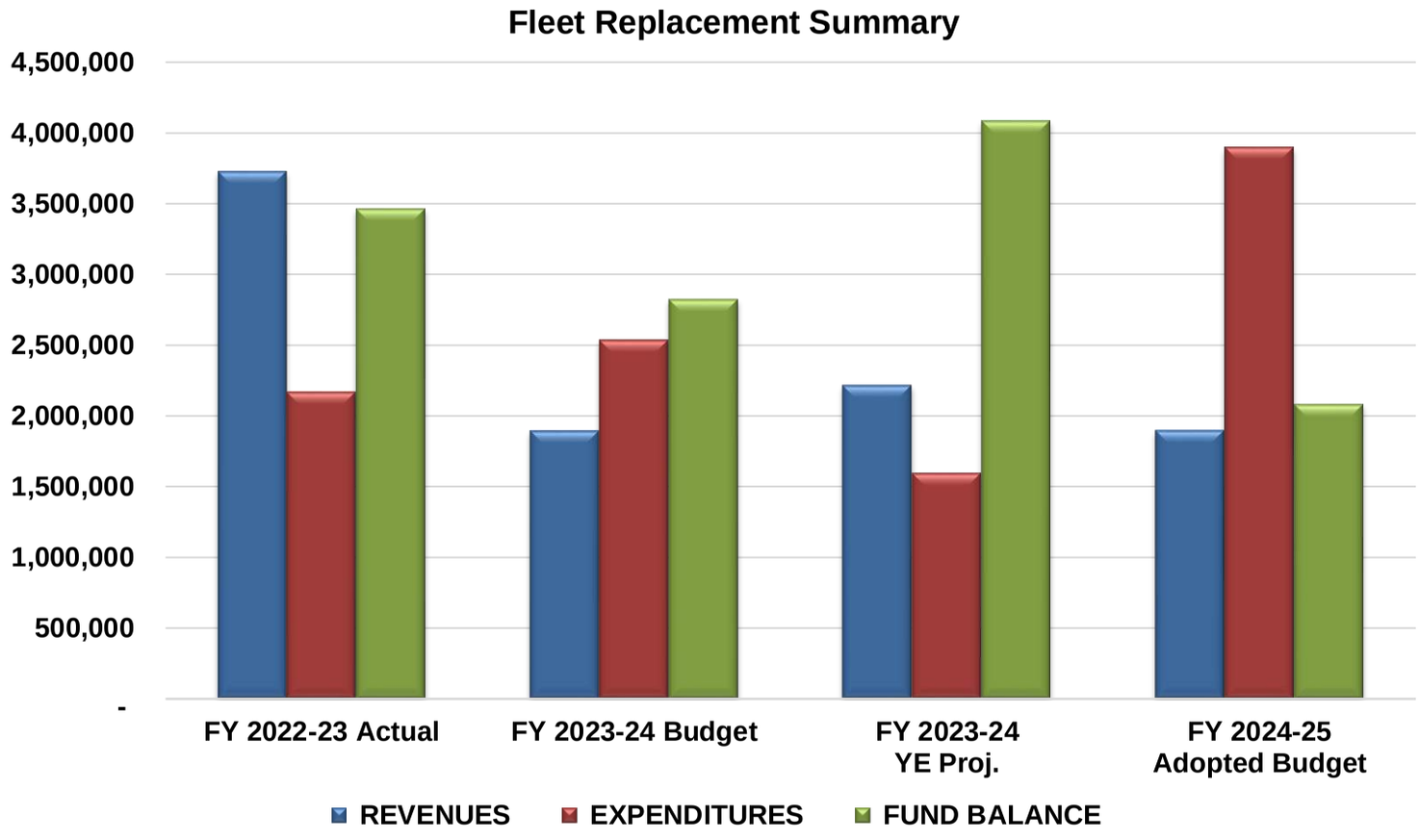
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	70,965	51,287	83,182	364,462	313,175
Services & other	–	–	–	–	-
Capital outlay	2,099,982	2,484,174	1,512,508	3,532,149	1,047,975
TOTAL	**$ 2,170,947**	**$ 2,535,461**	**$ 1,595,690**	**$ 3,896,611**	**$ 1,361,150**

FLEET REPLACEMENT FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 3,726,655	$ 1,895,186	$ 2,214,624	$ 1,896,336	$ 1,150
EXPENDITURES	2,170,947	2,535,461	1,595,690	3,896,611	1,361,150
VARIANCE	1,555,707	(640,275)	618,934	(2,000,275)	(1,360,000)
FUND BALANCE	**$ 3,466,931**	**$ 2,826,656**	**$ 4,085,865**	**$ 2,085,590**	**$ (741,066)**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	
TOTAL	**-**	**-**	**-**	**-**	

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

REVENUES	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Transfer From General Fund	$ 243,067	$ 243,067	$ 243,067	$ 243,067	$ –
Transfer From Grants	98,606	–	50,531	–	-
Reimb-Insurance Proceeds	–	–	361,406	–	-
Miscellaneous Revenue	450,860	–	–	–	-
Interest Revenue-Investments	54,114	20,420	67,586	67,586	47,166
TOTAL	**$ 846,646**	**$ 263,487**	**$ 722,590**	**$ 310,653**	**$ 47,166**

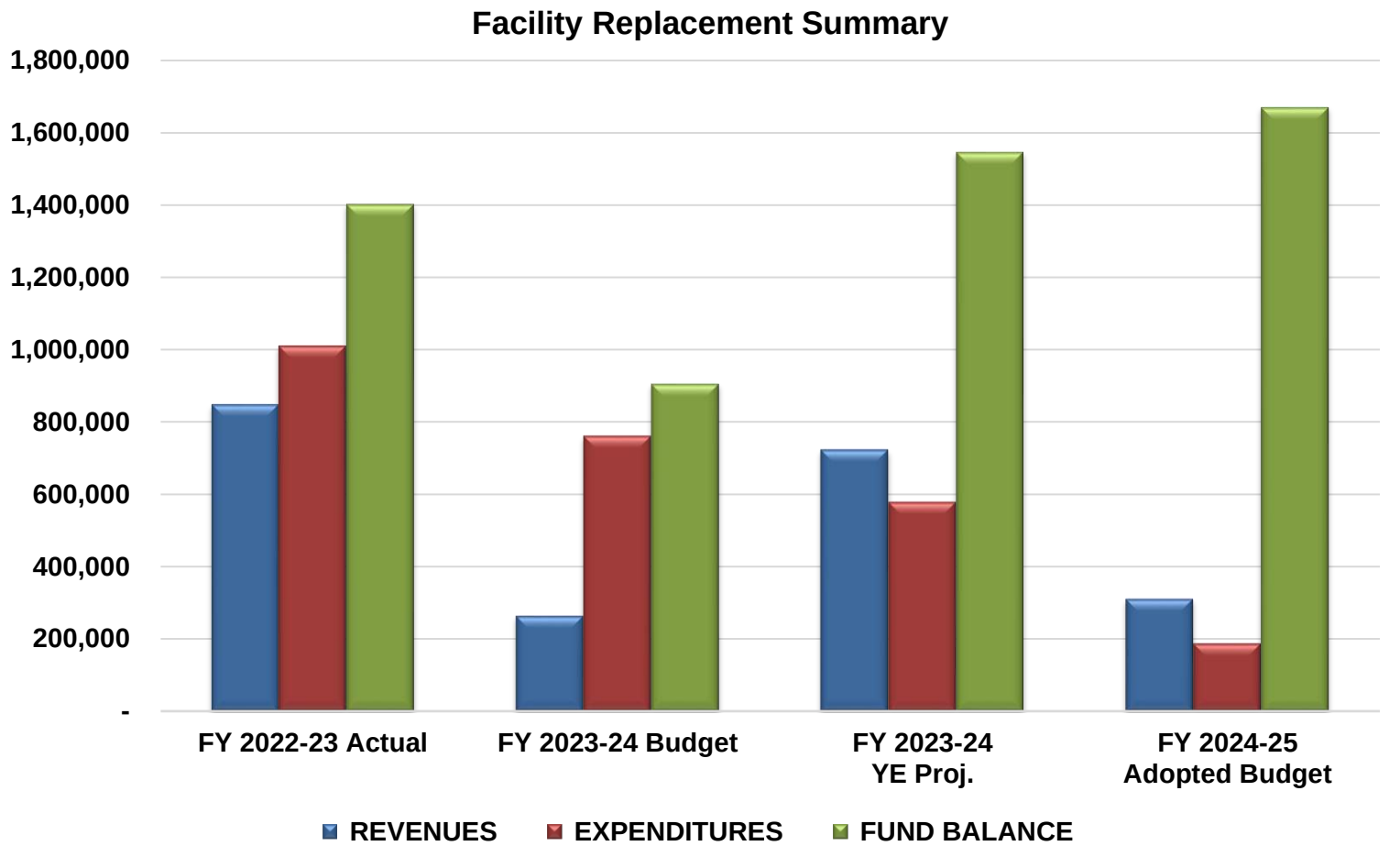
EXPENDITURE SUMMARY

EXPENDITURES BY CATEGORY:	**FY 2022-23 Actual**	**FY 2023-24 Budget**	**FY 2023-24 YE Proj.**	**FY 2024-25 Adopted Budget**	**Budget Variance ($)**
Personnel services	$ –	$ –	$ –	$ –	$ –
Operations & maintenance	4,275	–	–	–	-
Services & other	–	–	–	–	-
Capital outlay	1,005,181	760,553	578,475	187,500	(573,053)
TOTAL	**$ 1,009,456**	**$ 760,553**	**$ 578,475**	**$ 187,500**	**$ (573,053)**

FACILITY CAPITAL REPLACEMENT FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 846,646	$ 263,487	$ 722,590	$ 310,653	$ 47,166
EXPENDITURES	1,009,456	760,553	578,475	187,500	(573,053)
VARIANCE	(162,809)	(497,066)	144,115	123,153	620,219
FUND BALANCE	**$ 1,403,347**	**$ 906,281**	**$ 1,547,462**	**$ 1,670,615**	**$ 764,334**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	-

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.



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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.

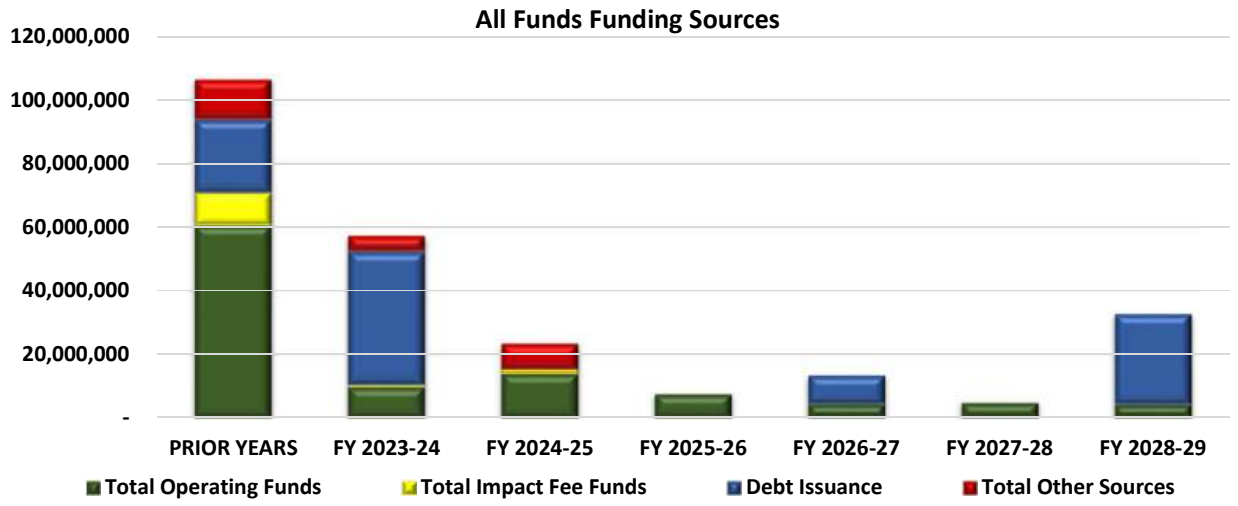
FIVE YEAR CIP PROCESS:

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 2023-24 funding and expenditure allocations, the proposed 2024-25 funding and expenditure allocations, and the anticipated 2025-26 through 2028-29 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 2024-25 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.

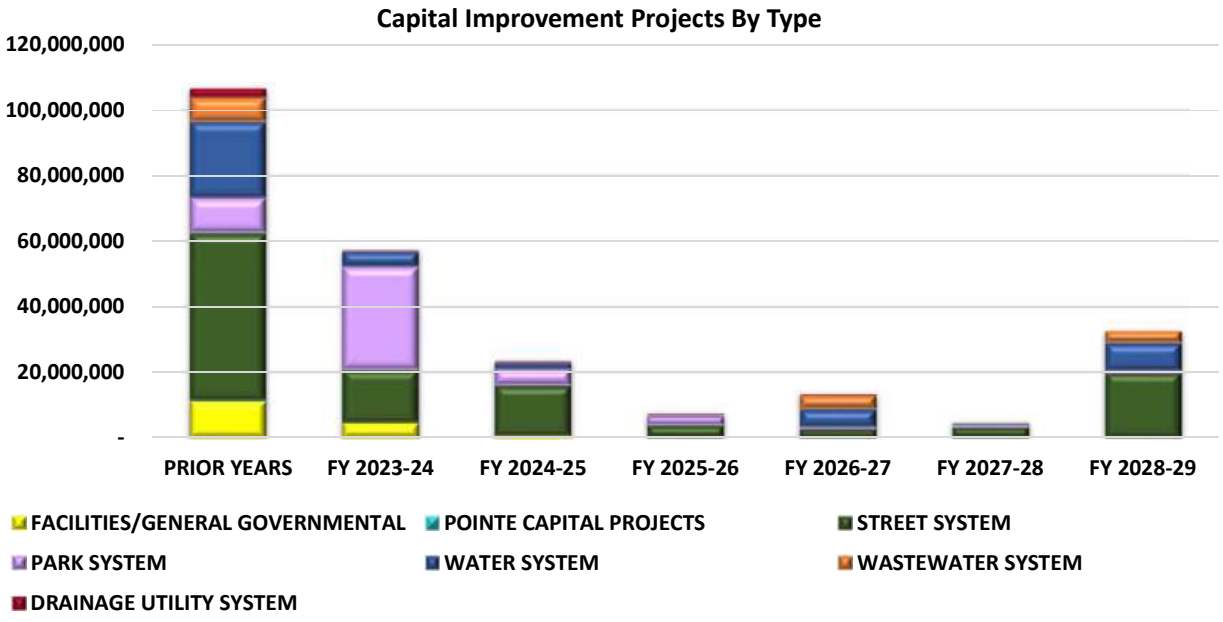
CAPITAL IMPROVEMENT PROJECT BY FUNDING SOURCE SUMMARY

FUNDING SOURCE	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS
General Fund	29,514,779	2,620,000	6,435,000	908,000	394,000	934,000	478,000	41,283,779
Street Maintenance Fund	6,628,448	2,595,414	2,895,414	2,895,414	2,345,414	2,345,414	2,345,414	22,050,932
KDC Fund	9,774,304	3,420,616	2,120,616	2,720,616	600,000	750,000	700,000	20,086,152
Water-Wastewater Fund	11,055,199	825,000	2,050,000	600,000	600,000	600,000	600,000	16,330,199
Drainage Fund	3,153,760	250,000	340,000	300,000	350,000	-	-	4,393,760
Pointe Fund	308,396	-	-	-	-	-	-	308,396
Total Operating Funds	**$ 60,434,886**	**$ 9,711,030**	**$ 13,841,030**	**$ 7,424,030**	**$ 4,289,414**	**$ 4,629,414**	**$ 4,123,414**	**$ 104,453,218**
Roadway Impact Fees	6,462,500	512,500	1,350,000	-	-	-	-	8,325,000
Water Impact Fees	-	-	-	-	-	-	-	-
Wastewater Impact Fees	3,361,800	-	-	-	-	-	-	3,361,800
Park Development Fees	547,656	-	-	-	-	-	-	547,656
Total Impact Fee Funds	**$ 10,371,956**	**$ 512,500**	**$ 1,350,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,234,456**
Debt Issuance	22,987,159	42,060,000	-	-	9,000,000	-	28,500,000	102,547,159
TX-DoT	-	-	-	-	-	-	-	-
Grant	400,000	475,000	-	-	-	-	-	875,000
Other	12,285,530	4,500,000	8,160,000	-	-	-	-	24,945,530
Total Other Sources	**$ 12,685,530**	**$ 4,975,000**	**$ 8,160,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,820,530**
TOTAL FUNDING SOURCES	**$ 106,479,531**	**$ 57,258,530**	**$ 23,351,030**	**$ 7,424,030**	**$ 13,289,414**	**$ 4,629,414**	**$ 32,623,414**	**$ 245,055,363**



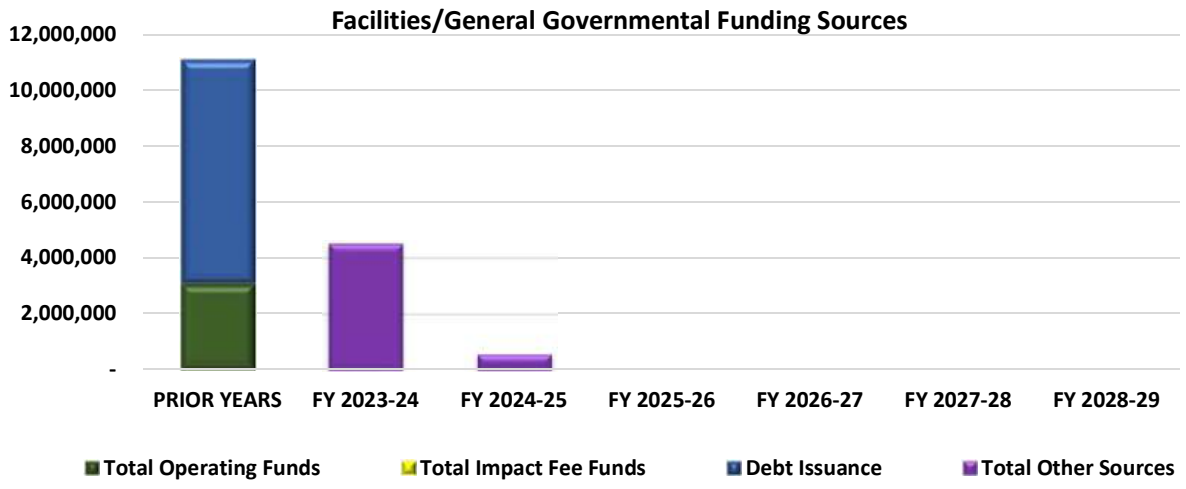
CAPITAL IMPROVEMENT PROJECT BY TYPE SUMMARY

	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS
FACILITIES/GENERAL GOVERNMENTAL	11,100,000	4,500,000	570,000	-	-	-	-	16,170,000
POINTE CAPITAL PROJECTS	308,396	-	-	-	-	-	-	308,396
STREET SYSTEM	50,915,448	16,202,914	15,410,414	3,803,414	2,739,414	3,279,414	19,823,414	112,174,432
PARK SYSTEM	10,712,690	31,420,616	4,980,616	2,720,616	600,000	750,000	700,000	51,884,538
WATER SYSTEM	23,266,802	4,685,000	1,850,000	400,000	5,400,000	400,000	8,400,000	44,401,802
WASTEWATER SYSTEM	7,362,753	200,000	200,000	200,000	4,200,000	200,000	3,700,000	16,062,753
DRAINAGE UTILITY SYSTEM	2,813,442	250,000	340,000	300,000	350,000	-	-	4,053,442
Total Project Type	**$ 106,479,531**	**$ 57,258,530**	**$ 23,351,030**	**$ 7,424,030**	**$ 13,289,414**	**$ 4,629,414**	**$ 32,623,414**	**$ 245,055,363**



FACILITIES/GENERAL GOVERNMENTAL

FUNDING SOURCE	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS
General Fund	3,100,000	-	-	-	-	-	-	3,100,000
Street Maintenance Fund	-	-	-	-	-	-	-	-
KDC Fund	-	-	-	-	-	-	-	-
Water-Wastewater Fund	-	-	-	-	-	-	-	-
Drainage Fund	-	-	-	-	-	-	-	-
Pointe Fund	-	-	-	-	-	-	-	-
Total Operating Funds	**$ 3,100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,100,000**
Roadway Impact Fees	-	-	-	-	-	-	-	-
Water Impact Fees	-	-	-	-	-	-	-	-
Wastewater Impact Fees	-	-	-	-	-	-	-	-
Park Development Fees	-	-	-	-	-	-	-	-
Total Impact Fee Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Issuance	**$ 8,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,000,000**
TX-DoT	-	-	-	-	-	-	-	-
Grant	-	-	-	-	-	-	-	-
Other	-	4,500,000	570,000	-	-	-	-	5,070,000
Total Other Sources	**$ -**	**$ 4,500,000**	**$ 570,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,070,000**
TOTAL FUNDING SOURCES	**$ 11,100,000**	**$ 4,500,000**	**$ 570,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,170,000**



CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

FACILITIES/GENERAL GOVERNMENTAL

New Senior Activity Center								
Debt Issuance	8,000,000							$ 8,000,000
General Fund	1,600,000	-	-	-	-	-	-	$ 1,600,000
TOTAL PROJECT	**$ 9,600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,600,000**
IMPACT ON O&M	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.							
	$ 695,728	**$ 695,728**	**$ 695,728**	**$ 695,728**	**$ 695,728**	**$ 695,728**	**$ 695,728**	

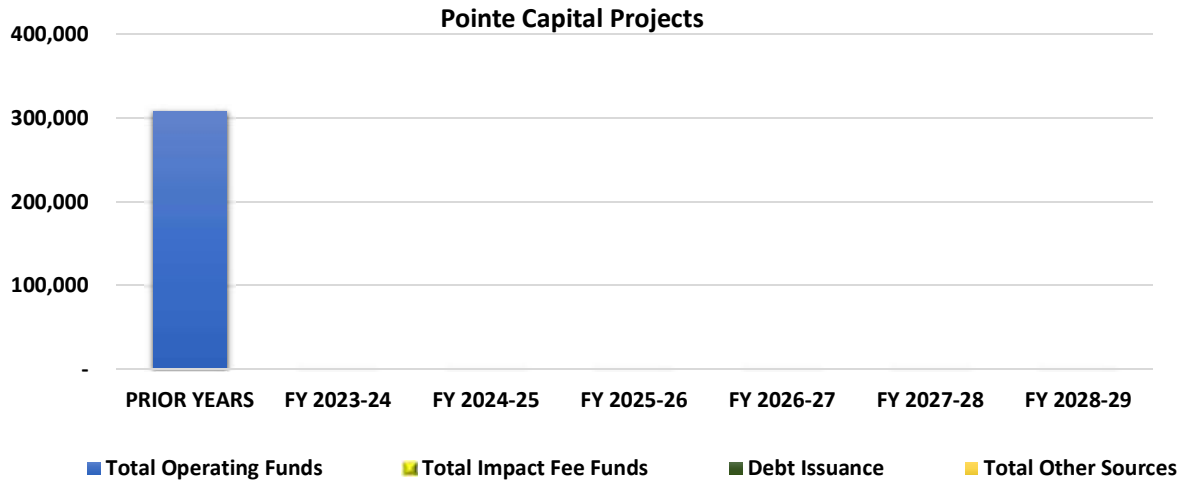
Economic Development Incentives								
General Fund	1,500,000							$ 1,500,000
TOTAL PROJECT	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
IMPACT ON O&M	The scope of the project has yet to be determined, however, any related operational costs should not be the responsibility of the City.							

Police Station Renovation								
Other		4,500,000	570,000					$ 5,070,000
TOTAL PROJECT	**$ -**	**$ 4,500,000**	**$ 570,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,070,000**
IMPACT ON O&M	The project is a renovation of an existing facility and minimal operating impact is anticipated.							

TOTAL FACILITIES/GENERAL GOVERNMENTAL	**$ 11,100,000**	**$ 4,500,000**	**$ 570,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,170,000**

POINTE CAPITAL PROJECTS

FUNDING SOURCE	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS
General Fund	-	-	-	-	-	-	-	-
Street Maintenance Fund	-	-	-	-	-	-	-	-
KDC Fund	-	-	-	-	-	-	-	-
Water-Wastewater Fund	-	-	-	-	-	-	-	-
Drainage Fund	-	-	-	-	-	-	-	-
Pointe Fund	308,396	-	-	-	-	-	-	308,396
Total Operating Funds	**$ 308,396**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 308,396**
Roadway Impact Fees	-	-	-	-	-	-	-	-
Water Impact Fees	-	-	-	-	-	-	-	-
Wastewater Impact Fees	-	-	-	-	-	-	-	-
Park Development Fees	-	-	-	-	-	-	-	-
Total Impact Fee Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Issuance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TX-DoT	-	-	-	-	-	-	-	-
Grant	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Other Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL FUNDING SOURCES	**$ 308,396**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 308,396**



CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

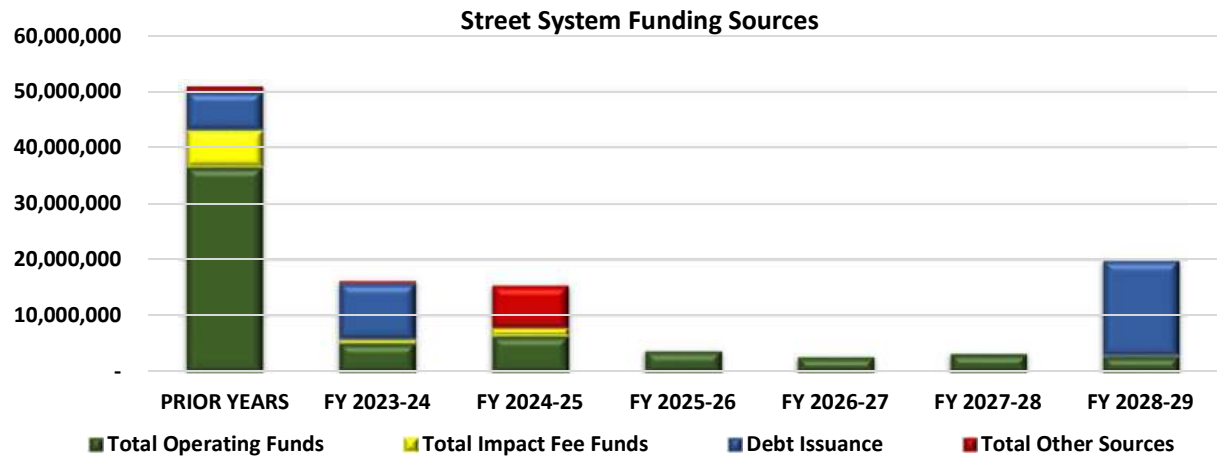
POINTE CAPITAL PROJECTS

Pointe Indoor Pool Repairs								
Pointe Fund	308,396							$ 308,396
TOTAL PROJECT	**$ 308,396**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 308,396**
IMPACT ON O&M	The project is repairing and replacing existing equipment. Minimal operating impact is anticipated.							

TOTAL POINTE CAPITAL PROJECTS	**$ 308,396**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 308,396**

STREET SYSTEM

FUNDING SOURCE	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS
General Fund	26,414,779	2,620,000	3,575,000	908,000	394,000	934,000	478,000	35,323,779
Street Maintenance Fund	6,628,448	2,595,414	2,895,414	2,895,414	2,345,414	2,345,414	2,345,414	22,050,932
KDC Fund	901,000	-	-	-	-	-	-	901,000
Water-Wastewater Fund	1,855,714	-	-	-	-	-	-	1,855,714
Drainage Fund	690,318	-	-	-	-	-	-	690,318
Pointe Fund	-	-	-	-	-	-	-	-
Total Operating Funds	**$ 36,490,259**	**$ 5,215,414**	**$ 6,470,414**	**$ 3,803,414**	**$ 2,739,414**	**$ 3,279,414**	**$ 2,823,414**	**$ 60,821,743**
Roadway Impact Fees	6,462,500	512,500	1,350,000	-	-	-	-	8,325,000
Water Impact Fees	-	-	-	-	-	-	-	-
Wastewater Impact Fees	-	-	-	-	-	-	-	-
Park Development Fees	-	-	-	-	-	-	-	-
Total Impact Fee Funds	**$ 6,462,500**	**$ 512,500**	**$ 1,350,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,325,000**
Debt Issuance	**$ 6,927,159**	**$ 10,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,000,000**	**$ 33,927,159**
TX-DoT	-	-	-	-	-	-	-	-
Grant	400,000	475,000	-	-	-	-	-	875,000
Other	635,530	-	7,590,000	-	-	-	-	8,225,530
Total Other Sources	**$ 1,035,530**	**$ 475,000**	**$ 7,590,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,100,530**
TOTAL FUNDING SOURCES	**$ 50,915,448**	**$ 16,202,914**	**$ 15,410,414**	**$ 3,803,414**	**$ 2,739,414**	**$ 3,279,414**	**$ 19,823,414**	**$ 112,174,432**



CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

STREET SYSTEM

Sidewalk Repair								
General Fund	4,111,887	302,500	325,000	358,000	394,000	434,000	478,000	$ 6,403,387
Drainage Fund	690,318	-	-	-	-	-	-	$ 690,318
TOTAL PROJECT	**$ 4,802,205**	**$ 302,500**	**$ 325,000**	**$ 358,000**	**$ 394,000**	**$ 434,000**	**$ 478,000**	**$ 7,093,705**
IMPACT ON O&M	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
TOTAL PROJECT	**$ -**	**$ -**	**$ 1,100,000**	**$ 1,100,000**	**$ -**	**$ -**	**$ -**	**$ 2,200,000**
IMPACT ON O&M	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
TOTAL PROJECT	**$ 2,195,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,195,000**
IMPACT ON O&M	The project improves an existing intersection and minimal operating impact is anticipated.							

2021 Street Reconstruction Project								
Street Maintenance Fund	764,967							$ 764,967
TOTAL PROJECT	**$ 764,967**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 764,967**
IMPACT ON O&M	The project is capital maintenance of streets and minimal operating impact is anticipated.							

2022 Street Reconstruction Project								
Street Maintenance Fund	2,636,699							$ 2,636,699
General Fund	1,800,057							$ 1,800,057
TOTAL PROJECT	**$ 4,436,756**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,436,756**
IMPACT ON O&M	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
TOTAL PROJECT	**$ 2,100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,100,000**
IMPACT ON O&M	The project is capital maintenance of streets and minimal operating impact is anticipated.							

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

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
TOTAL PROJECT	**$ -**	**$ -**	**$ 2,345,414**	**$ 2,345,414**	**$ 2,345,414**	**$ 2,345,414**	**$ 2,345,414**	**$ 11,727,070**
IMPACT ON O&M	The project is capital maintenance of streets and minimal operating impact is anticipated.							

2024 Street Reconstruction								
Street Maintenance Fund		2,345,414						$ 2,345,414
TOTAL PROJECT	**$ -**	**$ 2,345,414**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,345,414**
IMPACT ON O&M	The project funds utility relocations for street projects and minimal operating impact is anticipated.							

2020 Utility Relocations								
Water-Wastewater Fund	126,360							$ 126,360
TOTAL PROJECT	**$ 126,360**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 126,360**
IMPACT ON O&M	The project funds utility relocations for street projects and minimal operating impact is anticipated.							

2021 Utility Relocations								
Water-Wastewater Fund	165,000							$ 165,000
TOTAL PROJECT	**$ 165,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 165,000**
IMPACT ON O&M	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
Other			7,590,000					$ 7,590,000
TOTAL PROJECT	**$ 9,685,000**	**$ 10,580,000**	**$ 7,590,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 27,855,000**
IMPACT ON O&M	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.							
			$ 1,669,296	**$ 1,668,550**	**$ 1,669,650**	**$ 1,165,875**	**$ 1,165,875**	

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

STREET SYSTEM

Johnson Road Reconstruction								
General Fund	4,726,209							$ 4,726,209
Roadway Impact Fees	1,462,500							$ 1,462,500
Street Maintenance Fund	866,852							$ 866,852
Water-Wastewater Fund	1,279,553							$ 1,279,553
TOTAL PROJECT	**$ 8,335,114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,335,114**
IMPACT ON O&M	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
TOTAL PROJECT	**$ 3,075,945**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,075,945**
IMPACT ON O&M	The project improves an existing intersection and minimal operating impact is anticipated.							

UPRR Pedestrian Crossing								
General Fund	201,575							$ 201,575
TOTAL PROJECT	**$ 201,575**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 201,575**
IMPACT ON O&M	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	1,080,996							$ 1,080,996
KDC Fund	216,000							$ 216,000
Other	635,530							$ 635,530
TOTAL PROJECT	**$ 1,932,526**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,932,526**
IMPACT ON O&M	The project is improvements of an existing road and minimal operating impact is anticipated.							

Bear Creek Bridge Erosion Protection								
General Fund	800,000		400,000					$ 1,200,000
TOTAL PROJECT	**$ 800,000**	**$ -**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,200,000**
IMPACT ON O&M	The project provides capital maintenance of an existing bridge and minimal operating impact is anticipated.							

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS

STREET SYSTEM

Pearson/Keller Parkway Intersection Improvements (With Southlake)								
General Fund	375,000							$ 375,000
TOTAL PROJECT	**$ 375,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 375,000**
IMPACT ON O&M	The project improves an existing intersection and minimal operating impact is anticipated.							

Green Ribbon Grant - Keller Parkway (377 to Rufe Snow)								
General Fund	40,000							$ 40,000
Grant	400,000							$ 400,000
TOTAL PROJECT	**$ 440,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 440,000**
IMPACT ON O&M	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	4,980,000	512,500	1,350,000					$ 6,842,500
Roadway Impact Fees	5,000,000	512,500	1,350,000					$ 6,862,500
TOTAL PROJECT	**$ 9,980,000**	**$ 1,025,000**	**$ 2,700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,705,000**
IMPACT ON O&M	The project improves an existing roadway and minimal operating impact is anticipated.							

Whitley Overlay								
General Fund	1,500,000							$ 1,500,000
TOTAL PROJECT	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
IMPACT ON O&M	The project improves an existing roadway and minimal operating impact is anticipated.							

Pavement Markings								
General Fund		700,000	700,000					$ 1,400,000
TOTAL PROJECT	**$ -**	**$ 700,000**	**$ 700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,400,000**
IMPACT ON O&M	The project improves an existing roadways and minimal operating impact is anticipated.							

Signal Modifications								
General Fund		200,000						$ 200,000
TOTAL PROJECT	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**
IMPACT ON O&M	The project improves existing signals and minimal operating impact is anticipated.							

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

STREET SYSTEM

Bancroft/Spring Branch Reconstruction								
Street Maintenance Fund		250,000						$ 250,000
TOTAL PROJECT	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**
IMPACT ON O&M	The project improves an existing roadway and minimal operating impact is anticipated.							

Tarrant Parkway Right Turn Dedication								
General Fund		100,000						$ 100,000
TOTAL PROJECT	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
IMPACT ON O&M	The project improves an existing roadway and minimal operating impact is anticipated.							

Alley Rehab Design								
General Fund			250,000					$ 250,000
TOTAL PROJECT	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,000**
IMPACT ON O&M	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
TOTAL PROJECT	**$ -**	**$ 600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 600,000**
IMPACT ON O&M	The project improves an existing roadway and minimal operating impact is anticipated.							

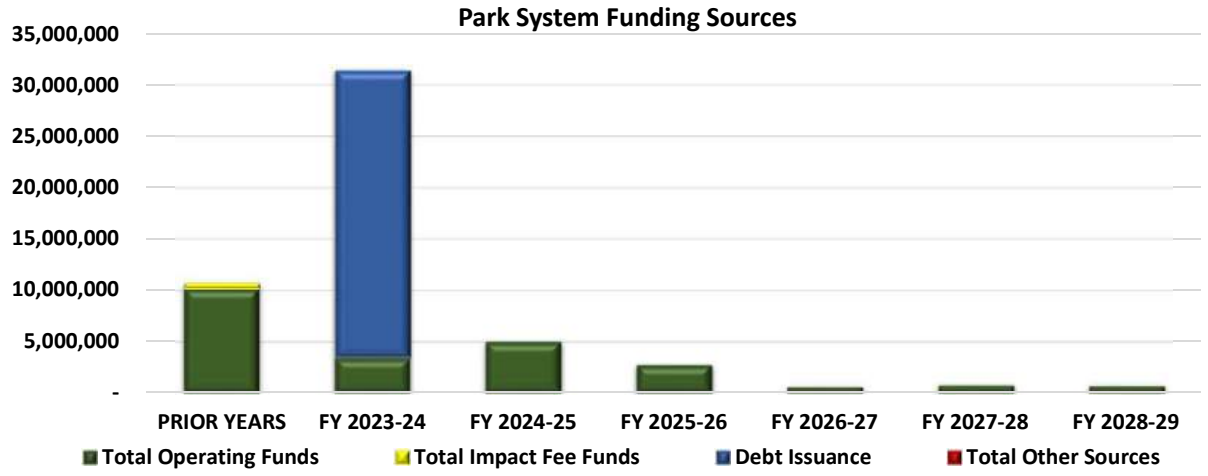
Green Ribbon Grant - Keller Parkway (Rufe Snow to Pearson)								
General Fund		100,000						$ 100,000
Grant								$ -
TOTAL PROJECT	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
IMPACT ON O&M	The project funds design and engineering of 377 medians. Minimal operating impact is anticipated.							

Old Town Side Street Reconstruction								
General Fund						500,000		$ 500,000
Debt Issuance							17,000,000	$ 17,000,000
TOTAL PROJECT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ 17,000,000**	**$ 17,500,000**
IMPACT ON O&M	The project is reconstruction of an existing road. The operating impact is related to the estimated annual debt service payment.							
							$ 1,610,259	

TOTAL STREET SYSTEM	**$ 50,915,448**	**$ 16,202,914**	**$ 15,410,414**	**$ 3,803,414**	**$ 2,739,414**	**$ 3,279,414**	**$ 19,823,414**	**$ 112,174,432**

PARK SYSTEM

FUNDING SOURCE	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS
General Fund	-	-	2,860,000	-	-	-	-	2,860,000
Street Maintenance Fund	-	-	-	-	-	-	-	-
KDC Fund	8,873,304	3,420,616	2,120,616	2,720,616	600,000	750,000	700,000	19,185,152
Water-Wastewater Fund	1,291,730	-	-	-	-	-	-	1,291,730
Drainage Fund	-	-	-	-	-	-	-	-
Pointe Fund	-	-	-	-	-	-	-	-
Total Operating Funds	**$ 10,165,034**	**$ 3,420,616**	**$ 4,980,616**	**$ 2,720,616**	**$ 600,000**	**$ 750,000**	**$ 700,000**	**$ 23,336,882**
Roadway Impact Fees	-	-	-	-	-	-	-	-
Water Impact Fees	-	-	-	-	-	-	-	-
Wastewater Impact Fees	-	-	-	-	-	-	-	-
Park Development Fees	547,656	-	-	-	-	-	-	547,656
Total Impact Fee Funds	**$ 547,656**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 547,656**
Debt Issuance	**$ -**	**$ 28,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 28,000,000**
TX-DoT	-	-	-	-	-	-	-	-
Grant	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Other Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL FUNDING SOURCES	**$ 10,712,690**	**$ 31,420,616**	**$ 4,980,616**	**$ 2,720,616**	**$ 600,000**	**$ 750,000**	**$ 700,000**	**$ 51,884,538**



CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

PARK SYSTEM

Overton Ridge Park								
KDC Fund	2,675,709							$ 2,675,709
Park Development Fees	547,656							$ 547,656
TOTAL PROJECT	**$ 3,223,365**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,223,365**
IMPACT ON O&M	The park improvements require additional mowing and other grounds maintenance.							
		$ 27,808	**$ 27,808**	**$ 27,808**	**$ 27,808**	**$ 27,808**	**$ 27,808**	

Sports Park Revitalization								
Debt Issuance		28,000,000						$ 28,000,000
KDC Fund	2,725,873	3,070,616	1,620,616	1,620,616				$ 9,037,721
Water-Wastewater Fund	1,291,730							$ 1,291,730
General Fund			2,860,000					$ 2,860,000
TOTAL PROJECT	**$ 4,017,603**	**$ 31,070,616**	**$ 4,480,616**	**$ 1,620,616**	**$ -**	**$ -**	**$ -**	**$ 41,189,451**
IMPACT ON O&M	The project is a revitalization of the existing Keller Sports Park and the operating impact relates to the average annual debt payment.							
		$ 2,347,085	$ 2,344,200	$ 2,344,450	$ 2,346,700	$ 2,345,700	$ 2,346,450	

Trail System Expansion								
KDC Fund	971,666	750,000	400,000	450,000	500,000	550,000	600,000	$ 4,221,666
TOTAL PROJECT	**$ 971,666**	**$ 750,000**	**$ 400,000**	**$ 450,000**	**$ 500,000**	**$ 550,000**	**$ 600,000**	**$ 4,221,666**
IMPACT ON O&M	The trail improvements have minimal operating impact and can be absorbed in the current budget.							

Keller Sports Park Parking Lot Improvements - Softball Lot								
KDC Fund	829,059							$ 829,059
TOTAL PROJECT	**$ 829,059**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 829,059**
IMPACT ON O&M	The project improves an existing parking lot and minimal operating impact is anticipated.							

Bear Creek Park Improvements								
KDC Fund	428,907							$ 428,907
TOTAL PROJECT	**$ 428,907**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 428,907**
IMPACT ON O&M	The project improves existing parks and minimal operating impact is anticipated.							

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

PARK SYSTEM

Parks at Town Center Playground Replacement								
KDC Fund	150,000							$ 150,000
TOTAL PROJECT	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**
IMPACT ON O&M	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
TOTAL PROJECT	**$ 380,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 380,000**
IMPACT ON O&M	The project improves an existing parking lot and minimal operating impact is anticipated.							

TBD Public Water Feature								
KDC Fund	700,000	(700,000)						$ -
TOTAL PROJECT	**$ 700,000**	**$ (700,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
IMPACT ON O&M	The project improves an existing public water feature and minimal operating impact is anticipated.							

Dog Park Study								
KDC Fund	12,090							$ 12,090
TOTAL PROJECT	**$ 12,090**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,090**
IMPACT ON O&M	The project improves an existing public water feature and minimal operating impact is anticipated.							

Sports Park Playground Replacement								
KDC Fund		300,000						$ 300,000
TOTAL PROJECT	**$ -**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300,000**
IMPACT ON O&M	The project replaces existing playground equipment and minimal operating impact is anticipated.							

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

PARK SYSTEM

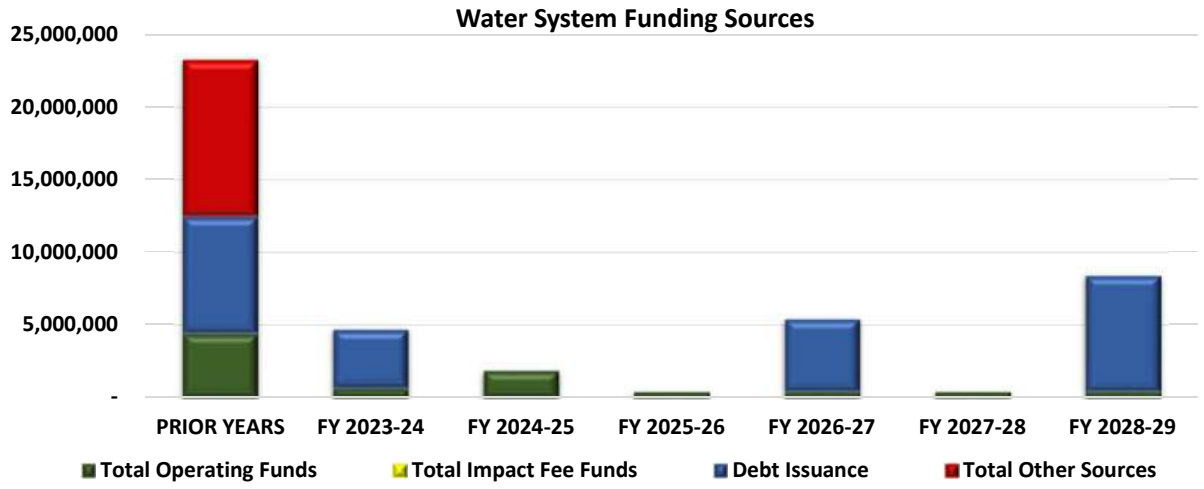
TBD Playground Replacement								
KDC Fund				650,000		200,000		$ 850,000
TOTAL PROJECT	**$ -**	**$ -**	**$ -**	**$ 650,000**	**$ -**	**$ 200,000**	**$ -**	**$ 850,000**
IMPACT ON O&M	The project replaces existing playground equipment and minimal operating impact is anticipated.							

Park Shade Structures								
KDC Fund			100,000		100,000		100,000	$ 300,000
TOTAL PROJECT	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**	**$ 300,000**
IMPACT ON O&M	The project improves an existing parking lot and minimal operating impact is anticipated.							

TOTAL PARK SYSTEM	**$ 10,712,690**	**$ 31,420,616**	**$ 4,980,616**	**$ 2,720,616**	**$ 600,000**	**$ 750,000**	**$ 700,000**	**$ 51,884,538**

WATER SYSTEM

FUNDING SOURCE	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS
General Fund	-	-	-	-	-	-	-	-
Street Maintenance Fund	-	-	-	-	-	-	-	-
KDC Fund	-	-	-	-	-	-	-	-
Water-Wastewater Fund	4,406,802	625,000	1,850,000	400,000	400,000	400,000	400,000	8,481,802
Drainage Fund	-	-	-	-	-	-	-	-
Pointe Fund	-	-	-	-	-	-	-	-
Total Operating Funds	**$ 4,406,802**	**$ 625,000**	**$ 1,850,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 8,481,802**
Roadway Impact Fees	-	-	-	-	-	-	-	-
Water Impact Fees	-	-	-	-	-	-	-	-
Wastewater Impact Fees	-	-	-	-	-	-	-	-
Park Development Fees	-	-	-	-	-	-	-	-
Total Impact Fee Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Issuance	**$ 8,060,000**	**$ 4,060,000**	**$ -**	**$ -**	**$ 5,000,000**	**$ -**	**$ 8,000,000**	**$ 25,120,000**
TX-DoT	-	-	-	-	-	-	-	-
Grant	-	-	-	-	-	-	-	-
Other	10,800,000	-	-	-	-	-	-	10,800,000
Total Other Sources	**$ 10,800,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,800,000**
TOTAL FUNDING SOURCES	**$ 23,266,802**	**$ 4,685,000**	**$ 1,850,000**	**$ 400,000**	**$ 5,400,000**	**$ 400,000**	**$ 8,400,000**	**$ 44,401,802**



CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

WATER SYSTEM

2017 SWIFT Projects								
Debt Issuance	4,000,000							$ 4,000,000
Water-Wastewater Fund	532,439							$ 532,439
TOTAL PROJECT	**$ 4,532,439**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,532,439**
IMPACT ON O&M	The project replaces existing water lines and the operating impact relates to the average annual debt payment.							
		$ 295,668	$ 297,872	$ 299,832	$ 296,450	$ 297,675	$ 298,307	

Annual Water Line Replacements								
Water-Wastewater Fund	873,772	200,000	400,000	400,000	400,000	400,000	400,000	$ 3,073,772
Other	455,187							$ 455,187
TOTAL PROJECT	**$ 1,328,959**	**$ 200,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 400,000**	**$ 3,528,959**
IMPACT ON O&M	The project replaces existing water lines and minimal operating impact is anticipated.							

Tank Maintenance								
Water-Wastewater Fund	1,650,000	175,000	175,000					$ 2,000,000
Other	4,500,000							$ 4,500,000
TOTAL PROJECT	**$ 6,150,000**	**$ 175,000**	**$ 175,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,500,000**
IMPACT ON O&M	The project provides capital maintenance of water tanks and minimal operating impact is anticipated.							

AWIA Emergency Risk, Resiliency, & Response Plan								
Water-Wastewater Fund	156,203							$ 156,203
TOTAL PROJECT	**$ 156,203**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 156,203**
IMPACT ON O&M	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	251,390							$ 251,390
TOTAL PROJECT	**$ 4,311,390**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,311,390**
IMPACT ON O&M	The project replaces existing water lines and the operating impact relates to the average annual debt payment.							
		$ 289,380	$ 288,823	$ 288,081	$ 287,061	$ 290,776	$ 289,237	

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

WATER SYSTEM

2023 SWIFT								
Debt Issuance		4,060,000						$ 4,060,000
Water-Wastewater Fund		250,000	250,000					$ 500,000
TOTAL PROJECT	**$ -**	**$ 4,310,000**	**$ 250,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,560,000**
IMPACT ON O&M	The project replaces existing water lines and the operating impact relates to the average annual debt payment.							
		$ 334,041	$ 336,034	$ 339,526	$ 337,979	$ 336,409	$ 334,717	

MSC Improvements								
Water-Wastewater Fund	100,000							$ 100,000
TOTAL PROJECT	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**
IMPACT ON O&M	The project is capital maintenance of an existing facility and minimal operating impact is anticipated.							

Material Storage								
Water-Wastewater Fund			450,000					$ 450,000
TOTAL PROJECT	**$ -**	**$ -**	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 450,000**
IMPACT ON O&M	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
TOTAL PROJECT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,500,000**	**$ 4,500,000**
IMPACT ON O&M	The project is capital maintenance of an existing facility and the operating impact relates to the average annual debt payment.							
							$ 345,943	

SCADA Maintenance								
Water-Wastewater Fund	540,000							$ 540,000
TOTAL PROJECT	**$ 540,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 540,000**
IMPACT ON O&M	The project is capital replacement of an existing equipment and minimal operating impact is anticipated.							

Knox Tank Mixer								
Water-Wastewater Fund	302,998							$ 302,998
TOTAL PROJECT	**$ 302,998**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 302,998**
IMPACT ON O&M	The project is capital maintenance of an existing facility and minimal operating impact is anticipated.							

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

WATER SYSTEM

Pearson Pump Station Generator								
Other	2,500,000							$ 2,500,000
TOTAL PROJECT	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**
IMPACT ON O&M	The project is capital maintenance of an existing facility and minimal operating impact is anticipated.							

Bates Street Line Replacements								
Other	675,000							$ 675,000
TOTAL PROJECT	**$ 675,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 675,000**
IMPACT ON O&M	The project replaces existing water lines and minimal operating impact is anticipated.							

Elm Street Line Replacements								
Other	1,375,000							$ 1,375,000
TOTAL PROJECT	**$ 1,375,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,375,000**
IMPACT ON O&M	The project replaces existing water lines and minimal operating impact is anticipated.							

Smart Meter Installation								
Other	1,294,813							$ 1,294,813
TOTAL PROJECT	**$ 1,294,813**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,294,813**
IMPACT ON O&M	The project is capital replacement of an existing equipment and minimal operating impact is anticipated.							

Water Line Maintenance Improvements								
Debt Issuance					5,000,000			$ 5,000,000
TOTAL PROJECT	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000,000**	**$ -**	**$ -**	**$ 5,000,000**
IMPACT ON O&M	The project replaces existing water lines and the operating impact relates to the average annual debt payment.							
					$ 384,381	$ 384,381	$ 384,381	

Water Line Capacity Improvements								
Debt Issuance							3,500,000	$ 3,500,000
TOTAL PROJECT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,500,000**	**$ 3,500,000**
IMPACT ON O&M	The project replaces existing water lines and the operating impact relates to the average annual debt payment.							
							$ 269,067	

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

WATER SYSTEM

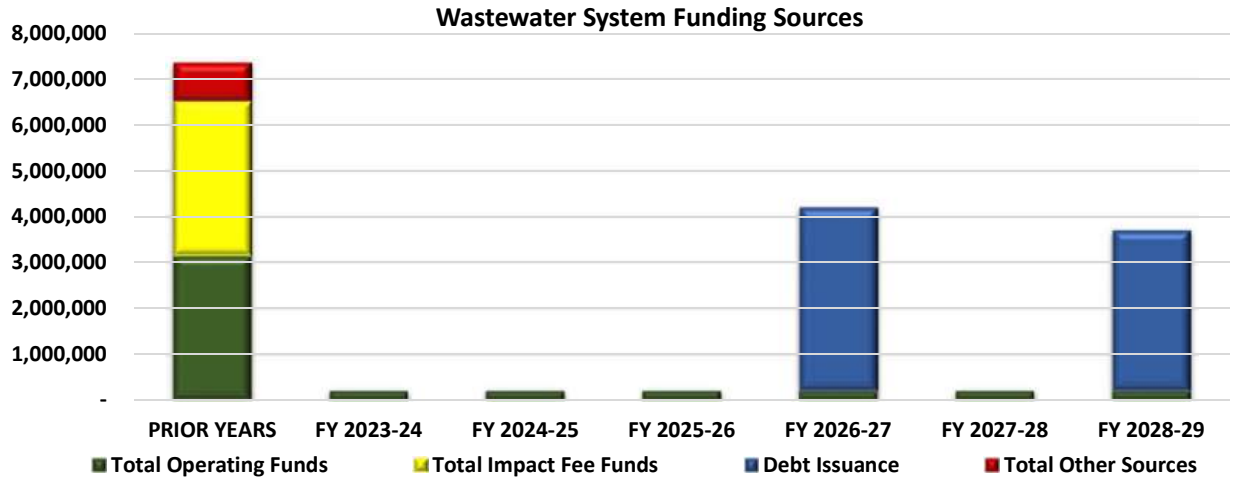
Union Church Water Line Relocation								
Water-Wastewater Fund			125,000					$ 125,000
TOTAL PROJECT	**$ -**	**$ -**	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,000**
IMPACT ON O&M	This project is relocated existing water lines and minimal operating impact is anticipated.							

Pearson Pump Repair								
Water-Wastewater Fund			450,000					$ 450,000
TOTAL PROJECT	**$ -**	**$ -**	**$ 450,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 450,000**
IMPACT ON O&M	This project is relocated existing water lines and minimal operating impact is anticipated.							

TOTAL WATER SYSTEM	**$ 23,266,802**	**$ 4,685,000**	**$ 1,850,000**	**$ 400,000**	**$ 5,400,000**	**$ 400,000**	**$ 8,400,000**	**$ 44,401,802**

WASTEWATER SYSTEM

FUNDING SOURCE	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS
General Fund	-	-	-	-	-	-	-	-
Street Maintenance Fund	-	-	-	-	-	-	-	-
KDC Fund	-	-	-	-	-	-	-	-
Water-Wastewater Fund	3,150,953	200,000	200,000	200,000	200,000	200,000	200,000	4,350,953
Drainage Fund	-	-	-	-	-	-	-	-
Pointe Fund	-	-	-	-	-	-	-	-
Total Operating Funds	**$ 3,150,953**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 4,350,953**
Roadway Impact Fees	-	-	-	-	-	-	-	-
Water Impact Fees	-	-	-	-	-	-	-	-
Wastewater Impact Fees	3,361,800	-	-	-	-	-	-	3,361,800
Park Development Fees	-	-	-	-	-	-	-	-
Total Impact Fee Funds	**$ 3,361,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,361,800**
Debt Issuance	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,000,000**	**$ -**	**$ 3,500,000**	**$ 7,500,000**
TX-DoT	-	-	-	-	-	-	-	-
Grant	-	-	-	-	-	-	-	-
Other	850,000	-	-	-	-	-	-	850,000
Total Other Sources	**$ 850,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 850,000**
TOTAL FUNDING SOURCES	**$ 7,362,753**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 4,200,000**	**$ 200,000**	**$ 3,700,000**	**$ 16,062,753**



CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

WASTEWATER SYSTEM

Shady Hollow Lift Station								
Water-Wastewater Fund	140,000							$ 140,000
TOTAL PROJECT	**$ 140,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 140,000**
IMPACT ON O&M	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
TOTAL PROJECT	**$ 1,450,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,450,000**
IMPACT ON O&M	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
TOTAL PROJECT	**$ 1,401,538**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 2,601,538**
IMPACT ON O&M	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
TOTAL PROJECT	**$ 575,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 575,000**
IMPACT ON O&M	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
TOTAL PROJECT	**$ 3,361,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,361,800**
IMPACT ON O&M	The project replaces existing wastewater lines and minimal operating impact is anticipated.							

Florence Lane Sewer Improvements								
Water-Wastewater Fund	359,415							$ 359,415
TOTAL PROJECT	**$ 359,415**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 359,415**
IMPACT ON O&M	The project provides a small sewer extension and related operational costs can be absorbed in the current budget.							

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

WASTEWATER SYSTEM

Wastewater Line Maintenance Improvements								
Debt Issuance					4,000,000			$ 4,000,000
TOTAL PROJECT	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,000,000**	**$ -**	**$ -**	**$ 4,000,000**
IMPACT ON O&M	The project replaces existing water lines and the operating impact relates to the average annual debt payment.							
					$ 307,505	$ 307,505	$ 307,505	

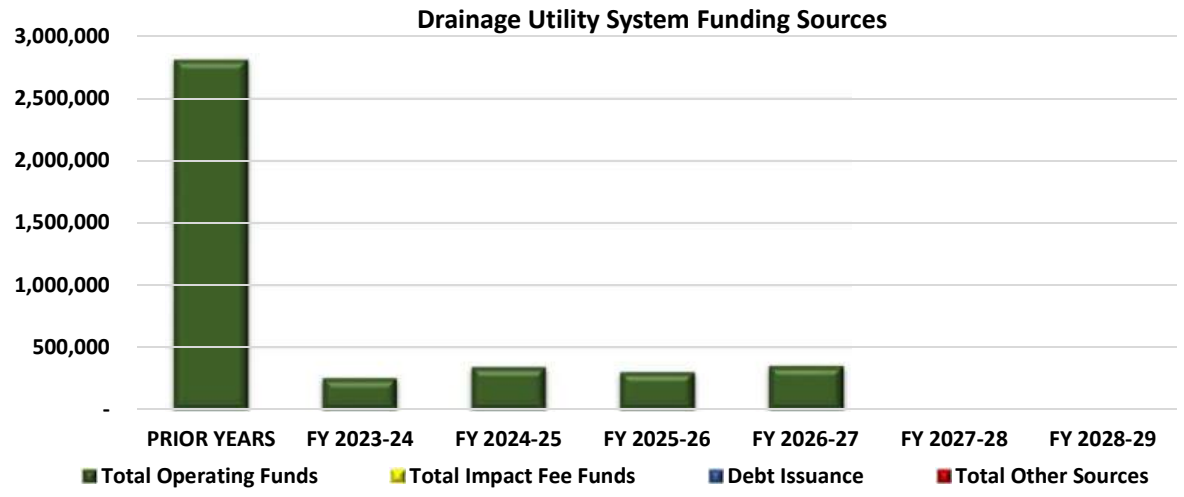
Wastewater Line Capacity Improvements								
Debt Issuance							3,500,000	$ 3,500,000
TOTAL PROJECT	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,500,000**	**$ 3,500,000**
IMPACT ON O&M	The project replaces existing water lines and the operating impact relates to the average annual debt payment.							
							$ 269,067	

Pearl St Sewer Re-alignment								
Water-Wastewater Fund	75,000							$ 75,000
TOTAL PROJECT	**$ 75,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**
IMPACT ON O&M	The project realignes existing wastewater lines and minimal operating impact is anticipated.							

TOTAL WASTEWATER SYSTEM	**$ 7,362,753**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 4,200,000**	**$ 200,000**	**$ 3,700,000**	**$ 16,062,753**

DRAINAGE UTILITY SYSTEM

FUNDING SOURCE	PRIOR YEARS	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL ALL YEARS
General Fund	-	-	-	-	-	-	-	-
Street Maintenance Fund	-	-	-	-	-	-	-	-
KDC Fund	-	-	-	-	-	-	-	-
Water-Wastewater Fund	350,000	-	-	-	-	-	-	350,000
Drainage Fund	2,463,442	250,000	340,000	300,000	350,000	-	-	3,703,442
Pointe Fund	-	-	-	-	-	-	-	-
Total Operating Funds	**$ 2,813,442**	**$ 250,000**	**$ 340,000**	**$ 300,000**	**$ 350,000**	**$ -**	**$ -**	**$ 4,053,442**
Roadway Impact Fees	-	-	-	-	-	-	-	-
Water Impact Fees	-	-	-	-	-	-	-	-
Wastewater Impact Fees	-	-	-	-	-	-	-	-
Park Development Fees	-	-	-	-	-	-	-	-
Total Impact Fee Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Issuance	-	-	-	-	-	-	-	-
TX-DoT	-	-	-	-	-	-	-	-
Grant	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Other Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL FUNDING SOURCES	**$ 2,813,442**	**$ 250,000**	**$ 340,000**	**$ 300,000**	**$ 350,000**	**$ -**	**$ -**	**$ 4,053,442**



CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

DRAINAGE UTILITY SYSTEM

Barbara Lane Drainage Project								
Drainage Fund	320,431							$ 320,431
Water-Wastewater Fund	350,000							$ 350,000
TOTAL PROJECT	**$ 670,431**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 670,431**
IMPACT ON O&M	The project improves an existing drainage area and minimal operating impact is anticipated.							

Drainage Master Plan								
Drainage Fund	580,011							$ 580,011
TOTAL PROJECT	**$ 580,011**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 580,011**
IMPACT ON O&M	The project is a study for future drainage maintenance and system needs. No direct operational costs are anticipated.							

Nightingale Culvert								
Drainage Fund	1,563,000	(349,500)						$ 1,213,500
TOTAL PROJECT	**$ 1,563,000**	**$ (349,500)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,213,500**
IMPACT ON O&M	The project improves an existing drainage area and minimal operating impact is anticipated.							

Gabion Installation Trails at Bear Creek (Stream Erosion Repair)								
Drainage Fund		50,000	300,000					$ 350,000
TOTAL PROJECT	**$ -**	**$ 50,000**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**
IMPACT ON O&M	The project improves an existing drainage area and minimal operating impact is anticipated.							

Woods Drive								
Drainage Fund		200,000						$ 200,000
TOTAL PROJECT	**$ -**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200,000**
IMPACT ON O&M	The project improves an existing drainage area and minimal operating impact is anticipated.							

Misty Oaks								
Drainage Fund			40,000	300,000				$ 340,000
TOTAL PROJECT	**$ -**	**$ -**	**$ 40,000**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ 340,000**
IMPACT ON O&M	The project improves an existing drainage area and minimal operating impact is anticipated.							

CITY OF KELLER FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) SUMMARY

	FISCAL YEARS							
PROJECT	**PRIOR YEARS**	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**TOTAL ALL YEARS**

DRAINAGE UTILITY SYSTEM

Pearson & Stansbury Drainage								
Drainage Fund					350,000			$ 350,000
TOTAL PROJECT	**$ -**	**$ -**	**$ -**	**$ -**	**$ 350,000**	**$ -**	**$ -**	**$ 350,000**
IMPACT ON O&M	The project improves an existing drainage area and minimal operating impact is anticipated.							

Gabion Repairs Highland Oaks								
Drainage Fund		349,500						$ 349,500
TOTAL PROJECT	**$ -**	**$ 349,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 349,500**
IMPACT ON O&M	The project improves an existing drainage area and minimal operating impact is anticipated.							

TOTAL DRAINAGE UTILITY SYSTEM	**$ 2,813,442**	**$ 250,000**	**$ 340,000**	**$ 300,000**	**$ 350,000**	**$ -**	**$ -**	**$ 4,053,442**

TOTAL ALL PROJECTS AND YEARS	**$ 106,479,531**	**$ 57,258,530**	**$ 23,351,030**	**$ 7,424,030**	**$ 13,289,414**	**$ 4,629,414**	**$ 32,623,414**	**$ 245,055,363**

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

REVENUES:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Roadway Impact Fees	$ 175,124	$ –	$ 187,653	$ –	$ –
Interest Earnings	224,340	–	199,769	–	–
TOTAL	**$ 399,464**	**$ –**	**$ 387,422**	**$ –**	**$ –**

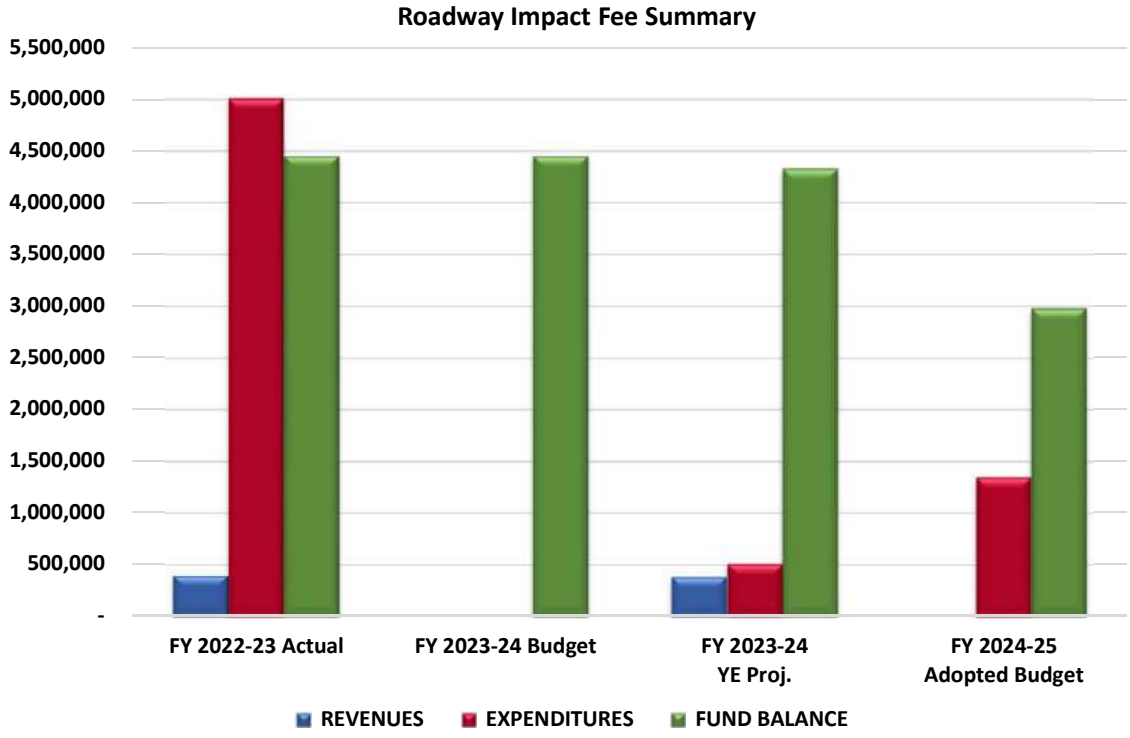
EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Services & other	$ 9,260	$ –	$ –	$ –	-
Street Improvements	5,000,000	-	512,000	1,350,000	1,350,000
TOTAL	**$ 5,009,260**	**$ –**	**$ 512,000**	**$ 1,350,000**	**$ 1,350,000**

ROADWAY IMPACT FEE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 399,464	$ -	$ 387,422	$ -	$ -
EXPENDITURES	5,009,260	-	512,000	1,350,000	1,350,000
VARIANCE	(4,609,796)	-	(124,578)	(1,350,000)	(1,350,000)
FUND BALANCE	**$ 4,457,572**	**$ 4,457,572**	**$ 4,332,994**	**$ 2,982,994**	**$ (1,474,578)**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	-

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

REVENUES:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Park Development Fees	$ –	$ –	$ –	$ –	$ –
Interest Earnings	47	–	51	–	–
TOTAL	**$ 47**	**$ –**	**$ 51**	**$ –**	**$ –**

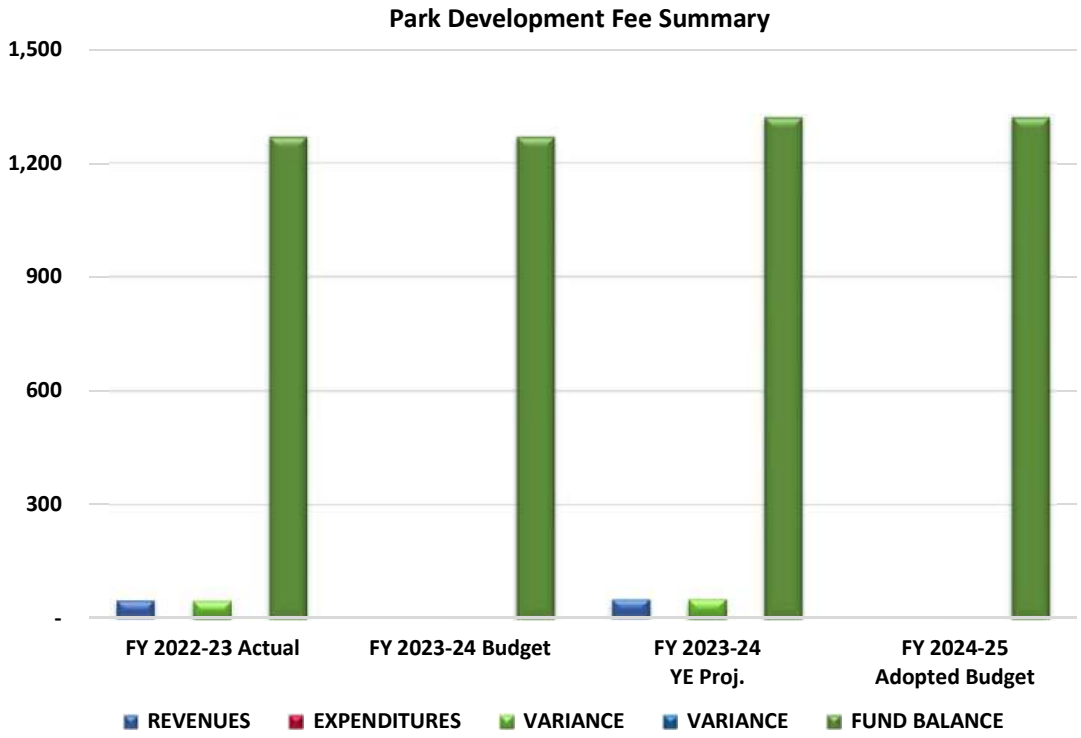
EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Park Improvements/ Land Acquisition	$ –	$ –	$ –	$ –	$ –
TOTAL	**$ –**	**$ –**	**$ –**	**$ –**	**$ –**

PARK DEVELOPMENT FEE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 47	$ -	$ 51	$ -	$ -
EXPENDITURES	-	-	-	-	-
VARIANCE	47	-	51	-	-
FUND BALANCE	**$ 1,269**	**$ 1,269**	**$ 1,320**	**$ 1,320**	**$ 51**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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

REVENUES:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Water Impact Fees	$ 455,932	$ –	$ 287,769	$ –	$ –
I/G Rev - Town of Westlake	–	–	–	–	–
Interest Earnings	60,849	–	73,807	–	–
TOTAL	**$ 516,780**	**$ –**	**$ 361,576**	**$ –**	**$ –**

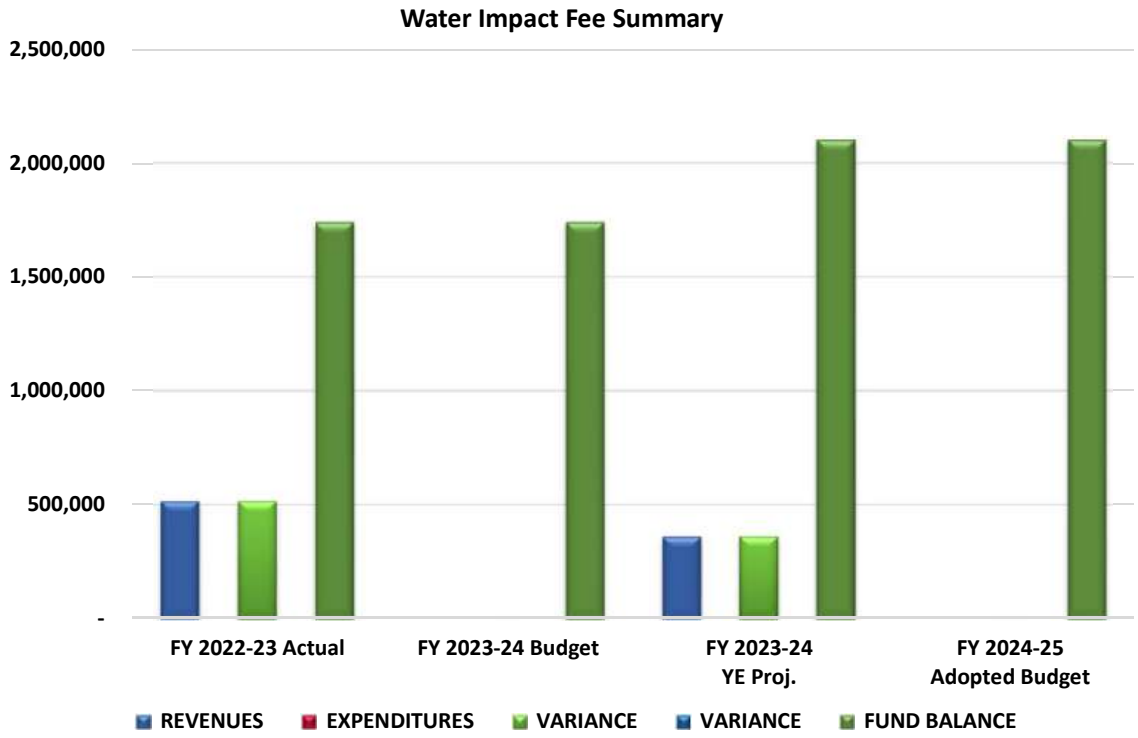
EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Water Improvements	$ –	$ –	$ –	$ –	$ –
TOTAL	**$ –**	**$ –**	**$ –**	**$ –**	**$ –**

WATER IMPACT FEE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 516,780	$ -	$ 361,576	$ -	$ -
EXPENDITURES	-	-	-	-	-
VARIANCE	516,780	-	361,576	-	-
FUND BALANCE	**$ 1,742,425**	**$ 1,742,425**	**$ 2,104,001**	**$ 2,104,001**	**$ 361,576**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	**-**

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

REVENUES:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Wastewater Impact Fees	$ 215,584	$ –	$ 183,980	$ –	$ –
Interest Earnings	32,912	–	54,181	–	–
TOTAL	**$ 248,496**	**$ –**	**$ 238,162**	**$ –**	**$ –**

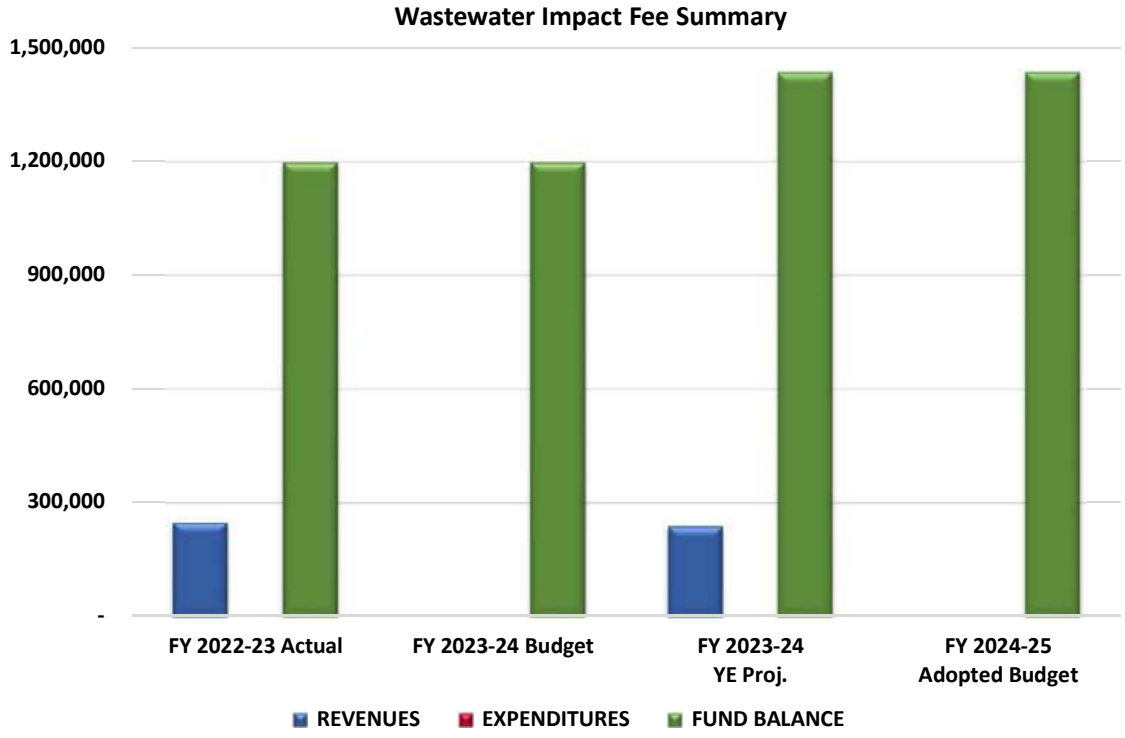
EXPENDITURE SUMMARY

EXPENDITURES BY DIVISION:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
Wastewater Improvements	$ –	$ –	$ –	$ –	$ –
TOTAL	**$ –**	**$ –**	**$ –**	**$ –**	**$ –**

WASTEWATER IMPACT FEE FUND

FUND BALANCE SUMMARY

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
REVENUES	$ 248,496	$ -	$ 238,162	$ -	$ -
EXPENDITURES	-	-	-	-	-
VARIANCE	248,496	-	238,162	-	-
FUND BALANCE	**$ 1,198,455**	**$ 1,198,455**	**$ 1,436,617**	**$ 1,436,617**	**$ 238,162**



PERSONNEL SUMMARY

(Full-time Equivalent Positions - Includes Vacant Positions)

BY POSITION TITLE:	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 YE Proj.	FY 2024-25 Adopted Budget	Budget Variance ($)
No personnel for this fund	-	-	-	-	-
TOTAL	**-**	**-**	**-**	**-**	-

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.



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ORDINANCE NO. 2190

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, 2024 AND ENDING SEPTEMBER 30, 2025, INCLUDING THE 2024-25 CAPITAL IMPROVEMENTS PROGRAM, AND ADOPTING THE FISCAL YEAR 2024-25 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, 2024, 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 26, 2024, 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 July 17, 2024; and

WHEREAS, the Keller Development Corporation Board of Directors approved the budget for the Keller Development Corporation, on June 11, 2024, 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 July 17, 2024; 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 17, 2024; and

WHEREAS, after review and public hearing on the proposed 2024-25 Annual Budget, including the 2024-25 capital improvements program, and the 2024-25 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, 2024 and ending September 30, 2025, including the 2024-25 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	$50,294,734
Water And Wastewater Fund	31,615,566
Drainage Utility Fund	1,854,557
Keller Development Corporation Fund	4,923,180
The Keller Pointe Fund	3,335,399
Keller Crime Control And Prevention District Fund	3,036,281
Street And Sidewalk Improvements Fund	2,905,414
Debt Service Fund	3,562,746
Information Technology Fund	3,809,991
Recreation Special Revenue Fund	381,326
Municipal Court Special Revenue Fund	58,462
Public Education And Government Cable Franchise Fee Fund	155,000
Community Clean-Up Fund	38,100
Tax Increment Reinvestment Zone #2 Fund	-
Self-Insurance Fund	4,740,658
Fleet Replacement Fund	3,896,611
Facility Capital Replacement Fund	187,500
TOTAL OPERATING EXPENDITURES	**$114,795,525**
Facilities Improvement Projects	$570,000
Street Improvement Projects	15,410,414
Parks and Recreation Projects	4,980,616
Water and Sewer Projects	2,050,000
Drainage Projects	340,000
TOTAL 2024-25 CAPITAL IMPROVEMENT FUNDS	**$23,351,030**

Section 5: THAT, remaining balances of all capital project appropriations at September 30, 2024 shall be automatically re-appropriated into the respective capital project in the 2024-25 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 2024-25 from new debt obligations:

No planned, new debt obligations	$ N/A

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 2024-25 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 2024-25 from the Roadway Impact Fee Fund:

Mt. Gilead Reconstruction	$ 1,350,000
Total	**$ 1,350,000**

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 2024-25 from the Water Impact Fee Fund:

N/A	$ -
Total	**$ -**

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 2024-25 from the Wastewater Impact Fee Fund:

N/A	$ -
Total	**$ -**

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 2024-25 from the Parks Capital Improvements Fee Fund:

N/A	$ -
Total	**$ -**

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 2024-25 City of Keller Fee Schedule provided in the budget document is hereby adopted for fiscal year 2024-25.

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 _ to _ on this the 17th day of September 2024.

Record Vote:

Council Member	For	Against
Armin Mizani, Mayor	X	
Ross McMullin, Mayor Pro Tem	X	
Shannon Dubberly	X	
Greg Will	X	
Karen Brennan	X	
Tag Green	X	

Abstain:-
Absent:- Chris Whatley

CITY OF KELLER, TEXAS

BY: Armin Mizani (Sep 19, 2024 15:41 CDT)
Armin Mizani, Mayor

ATTEST:

Kelly Ballard (Sep 18, 2024 10:00 CDT)
Kelly Ballard, City Secretary

Approved as to Form and Legality:

Stan Lowry (Sep 18, 2024 10:40 CDT)
L. Stanton Lowry, City Attorney

RESOLUTION NO. 4838

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KELLER, TEXAS, RATIFYING THE TAX REVENUE FOR THE TAX YEAR 2024 (FISCAL YEAR 2024-25) 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 17, 2024; 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 17, 2024 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 2024 (Fiscal Year 2024-25) property tax revenue as reflected in the adopted budget for Fiscal Year 2024-25 for the City of Keller, Texas, as follows:

General Fund (Maintenance & Operations)	$20,367,977
Debt Service Fund	$3,605,130
TIRZ Fund	$195,683
Total	$24,168,790

Section 3: THAT, the City Council of the City of Keller, hereby ratifies the total property tax revenue increase of $106,346 as reflected in the adopted budget for Fiscal Year 2024-25 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 $243,653 to be raised from new property added to the tax roll for 2024 (Fiscal Year 2024-25) 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 $137,308 to be raised from existing properties on the tax roll for 2024 (Fiscal Year 2024-25) for the City of Keller, Texas.

AND IT IS SO RESOLVED.

Passed by a vote of 6 to 0 on this the 17th day of September 2024.

CITY OF KELLER, TEXAS

By: Armin Mizani (Sep 19, 2024 15:41 CDT)
Armin R. Mizani, Mayor

ATTEST:

Kelly Ballard (Sep 18, 2024 10:00 CDT)
Kelly Ballard, City Secretary

Approved at to Form and Legality:

Stan Lowry (Sep 18, 2024 10:40 CDT)
L. Stanton Lowry, City Attorney

ORDINANCE NO. 2191

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 2024 (FISCAL YEAR 2024-25).

WHEREAS, a public hearing on the proposed annual budget for the City of Keller, Texas, for the fiscal year beginning October 1, 2024 and ending September 30, 2025, has been duly advertised, and hearing held on September 17, 2024; 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 2024 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 2024 (Fiscal Year 2024-25) for the purposes hereinafter stipulated:

a. For the General Fund Maintenance and Operations levied on the $100.00 of taxable valuation: $0.247620

b. For the Interest and Sinking Fund levied on the $100.00 of taxable valuation: $0.043500

Total tax rate **$0.291120**

Section 3: *THAT, this tax rate will 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, 2024, and shall be payable not later than January 31, 2025. The penalties and interest provided for shall accrue after this date. However, if the entire taxes due are paid in full by January 31, 2025, 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, 2025.

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 6 to 0 on this the 17th day of September 2024.

CITY OF KELLER, TEXAS

BY: Armin Mizani (Sep 19, 2024 15:41 CDT)
Armin R. Mizani, Mayor

ATTEST:

Kelly Ballard (Sep 18, 2024 10:00 CDT)
Kelly Ballard, City Secretary

Approved as to Form and Legality:

Stan Lowry (Sep 18, 2024 10:40 CDT)
L. Stanton Lowry, City Attorney

2024 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Keller
Taxing Unit Name

(817) 743-4026
Phone *(area code and number)*

1100 Bear Creek Parkway, Keller, TX, 76248
Taxing Unit's Address, City, State, ZIP Code

www.cityofkeller.com
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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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).[1]		$ 7,690,836,122
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 1,473,331,535
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 6,217,504,587
4.	**Prior year total adopted tax rate.**		$ 0.312000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 314,383,111	
	B. **Prior year values resulting from final court decisions:**	- $ 273,462,237	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 40,920,874
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 58,293,669	
	B. **Prior year disputed value:**	- $ 6,995,240	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 51,298,429
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 92,219,303

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 6,309,723,890
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 4,030 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 19,770,863 **C. Value loss.** Add A and B. [6]	$ 19,774,893
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 19,774,893
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 45,057,865
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 6,244,891,132
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 19,484,060
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 380,231
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 19,864,291
18.	**Total current year taxable value on the current year certified appraisal roll today.** 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. [11] **A. Certified values:** $ 8,224,093,385 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 56,467,442 **E. Total current year value.** Add A and B, then subtract C and D.	$ 8,167,625,943

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** 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. [14] ..... $ 122,616,217 **B. Current year value of properties not under protest or included on certified appraisal roll.** 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. [15] ..... + $ 59,588,978 **C. Total value under protest or not certified.** Add A and B.	$ 182,205,195
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 1,612,600,247
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 6,737,230,891
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [18]	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [19]	$ 83,694,909
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 83,694,909
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 6,653,535,982
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.298552 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [21]	$ _____ /$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:

1. **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.
2. **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.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.260403 /$100
29.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,309,723,890

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total prior year M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 16,430,709
31.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&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 2023. This line applies only to tax years preceding the prior tax year. + $ 321,387 **B.** **Prior year taxes in TIF.** 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 current year captured appraised value in Line 18D, enter 0. – $ 140,581 **C.** **Prior year transferred function.** 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. +/- $ **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 180,806 **E.** Add Line 30 to 31D.	$ 16,611,516
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,653,535,982
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.249664 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **A.** **Current year state criminal justice mandate.** 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. $ 0 **B.** **Prior year state criminal justice mandate.** 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. – $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. $ 0 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **A.** **Current year indigent health care expenditures.** 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ **B.** **Prior year indigent health care expenditures.** 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. – $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. $ 0 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **A.** **Current year indigent defense compensation expenditures.** 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, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ 0 **B.** **Prior year indigent defense compensation expenditures.** 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. . . . . $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0 /$100 **D.** Multiply B by 0.05 and divide by Line 32 and multiply by $100. . . . . $ 0 /$100 **E.** Enter the lesser of C and D. If not applicable, enter 0.	$ 0 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **A.** **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . $ 0 **B.** **Prior year eligible county hospital expenditures.** 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. . . . . $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100. . . . . $ 0 /$100 **D.** Multiply B by 0.08 and divide by Line 32 and multiply by $100. . . . . $ 0 /$100 **E.** Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0 /$100
38.	**Rate adjustment for defunding municipality.** 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. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . . $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ 0 **C.** Subtract B from A and divide by Line 32 and multiply by $100 . . . . . $ 0 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.249664 /$100
40.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . $ 0 **B.** Divide Line 40A by Line 32 and multiply by $100 . . . . . $ 0 /$100 **C.** Add Line 40B to Line 39.	$ 0.249664 /$100
41.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.258402 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** 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 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 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0 /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** 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. [28] Enter debt amount ..... $ 3,559,996 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 25,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 3,534,996
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 578,110
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 2,956,886
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] ..... 100.00 % **B.** Enter the prior year actual collection rate. ..... 99.05 % **C.** Enter the 2022 actual collection rate. ..... 100.07 % **D.** Enter the 2021 actual collection rate. ..... 100.40 % **E.** 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%. [31]	100.00 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 2,956,886
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,737,230,891
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.043888 /$100
49.	**Current year voter-approval tax rate.** Add Lines 41 and 48.	$ 0.302290 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** 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.	$ 0 /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year 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.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 6,737,230,891
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.000 /$100
55.	**Current year NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.298552 /$100
56.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	$ 0 /$100
57.	**Current year voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.302290 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.302290 /$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.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**Current year total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 0
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	**Current year voter-approval tax rate, adjusted for pollution control.** 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).	$ 0.302290 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [39] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [40] 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 that was used 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 in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [41]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [42] 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. [43]

Individual components can be negative, but the overall rate will 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. [44]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.385043 /$100
	B. Unused increment rate (Line 66)	$ 0.052590 /$100
	C. Subtract B from A	$ 0.332453 /$100
	D. Adopted Tax Rate	$ 0.312000 /$100
	E. Subtract D from C	$ 0.020453 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 6,366,879,581
	G. Multiply E by F and divide the results by $100	$ 1,302,217.88
64.	**Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.407090 /$100
	B. Unused increment rate (Line 66)	$ 0.032532 /$100
	C. Subtract B from A	$ 0.374558 /$100
	D. Adopted Tax Rate	$ 0.354500 /$100
	E. Subtract D from C	$ 0.20058 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 5,647,206,845
	G. Multiply E by F and divide the results by $100	$ 1,132,716.75
65.	**Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.406262 /$100
	B. Unused increment rate (Line 66)	$ 0.0000 /$100
	C. Subtract B from A	$ 0.406262 /$100
	D. Adopted Tax Rate	$ 0.395000 /$100
	E. Subtract D from C	$ 0.011262 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 5,128,903,941
	G. Multiply E by F and divide the results by $100	$ 577,617.16
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 3,012,551.79
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.044715 /$100
68.	**Total 2024 voter-approval tax rate, including the unused increment rate.** Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	$ 0.347005 /$100

[39] Tex. Tax Code §26.013(b)
[40] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[41] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[42] Tex. Tax Code §§26.0501(a) and (c)
[43] Tex. Local Gov't Code §120.007(d)
[44] Tex. Local Gov't Code §120.007(d)

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. [44]

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. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
69.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet.*	
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ _____/$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ _____/$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ _____/$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.[48]

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. [49]

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
74.	**2023 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____/$100
75.	**Adjusted 2023 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [50] Enter the final adjusted 2023 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2023 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
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ _____/$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ _____
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ _____/$100

[45] Tex. Tax Code §26.04(c)(2)(B)
[46] Tex. Tax Code §26.012(8-a)
[47] Tex. Tax Code §26.063(a)(1)
[48] Tex. Tax Code §26.042(b)
[49] Tex. Tax Code §26.042(f)
[50] Tex. Tax Code §§26.42(c)
[51] Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 80 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 68 (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. ..... $ 0.298552 /$100
As applicable, enter the current year 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..... $ 0.347005 /$100
As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: _____

De minimis rate...... $ _____/$100
If applicable, enter the current year de minimis rate from Line 73.

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. [52]

print here ➧ Aaron Rector
Printed Name of Taxing Unit Representative

sign here ➧ Aaron Rector
Taxing Unit Representative

7/31/24
Date

[52] Tex. Tax Code §§26.04(c-2) and (d-2)

Reset Print

FY 2024-25 KELLER FEE SCHEDULE

Sec. 1 - Building Services

Residential Building	$1.00 per Square Foot Example: Square Feet: 2,500 = $1.00 x 2,500 = $2,500
Residential Additions	Same as Residential Building
Residential Alterations	Same as Residential Building
Accessory Buildings	Same as Residential Building
Building Permit Fees – Commercial	$23.50 $1-$500 construction value (cv) $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; $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;
Building Permit Fees – Commercial (cont.)	$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; $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; $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; $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; $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; Commercial (new construction, additions and alterations) - 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).
Carnival/Circus Permit	$500; Non-profits are exempt.
Certificate of Occupancy	$50 *Only charged when no building permit is issued for construction.
Electrical Fee – Commercial	$ 35/Permit – sq. feet up to 500

	$ 50/Permit – sq. feet up to 1,499 $ 75/Permit – sq. feet up to 1,999 $100/Permit – sq. feet up to 2,499 $125/Permit – sq. feet up to 2,999 $125/Permit – sq. feet over 3,000, plus $20 for each additional 1,000 sq. feet
Electrical Permit	$100/permit *Only charged when no building permit is issued for construction
Grading Permit / Tree Removal –Non Building Permit Related	$25 per lot – residential $100 per lot – commercial $25 per acre – agricultural / undeveloped
Property Maintenance Fee	Actual cost for property maintenance, plus $250 administration fee
Lien Fee	Actual cost for filing lien, plus $250 administration fee and annual interest penalty of 10% to be applied monthly
Fence Permit	$50 $0 (Replacement)
Generator Permit	$100
Mechanical (HVAC) Fee – Commercial	$ 35/Permit – sq. feet up to 500 $ 50/Permit – sq. feet up to 1,499 $ 75/Permit – sq. feet up to 1,999 $ 100/Permit – sq. feet up to 2,499 $ 125/Permit – sq. feet up to 2,999 $ 125/Permit – sq. feet over 3,000, plus $20 for each additional 1,000 sq. feet
Mechanical (HVAC) Permit	$100/permit *Only charged when no building permit is issued for construction
Mobile/Manufactured Home	$100/Permit to include utility connection inspections
Moving Permit	$50/Permit
Mobile Permit	$50/Year; Food trucks, trailers, etc.
Plumbing Fee – Commercial	$ 35/Permit – sq. feet up to 500 $ 50/Permit – sq. feet up to 1,499 $ 75/Permit – sq. feet up to 1,999 $ 100/Permit – sq. feet up to 2,499 $ 125/Permit – sq. feet up to 2,999 $ 125/Permit – sq. feet over 3,000, plus $20 for each additional 1,000 sq. feet

FY 2024-25 KELLER FEE SCHEDULE

Plumbing Permit	$100/Permit – misc. plumbing (water heater/gas line to pool/spa) *Only charged when no building permit is issued for construction
Re-Inspection Fee	$50 / for each additional re-inspection *Only assessed after an inspection fails more than once for the same violation
Sidewalk/Approach Permit	$25
Sign Permit	$50 per sign permit
Mural Permit	$350 application
Temporary Sign Permit	$25 per sign
Pool Permit	$500 / in-ground pools $50 / above ground pools and spas/hot tubs
Solar Permit	$100
Temporary Building Permit	$50.00
Demolition Permit	$50
Network Node (Small Cell) Permit Application Fee	$320 per application
Network Node (Small Cell) Right of Way Use Fee	$28 per node, per month
Sidewalks / Curb Cut Fees	Fees based on actual costs as derived from City's current miscellaneous concrete contract, in consultation with and determined by city staff.
Supplemental Plan Review Fee	$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
Irrigation Permit	$50 each – residential $100 each – commercial
Miscellaneous Inspections	$50 each
Lost Packet Fee	$50 each
Map Printing Fees	11" x 17" = None 22" x 34" = $15 24" x 36" = $15 36" x 48" and larger = $25
Retaining Wall Permit	$50
Seasonal Permit	$50

Work Without a Permit	$250 or double, whichever is greater
Special Event Permit Fee	$25 No permit costs for non-profits $250 - Security deposit $25 per hour / 2 hour min. – Maintenance Staff Supplies at cost plus 10%

Sec. 2 - Planning and Engineering

Floodplain/Floodway Development Permit	$25
Supplemental Plan Review Fee	$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
Resubmittal Fee	$500 per resubmittal when plans are resubmitted and 30% or more previous comments have not been addressed.
Inspection Fee – Streets and Drainage	Actual cost, plus $60/hour overtime (as necessary)
Opticom System Fee	$100
Transportation Review	$500 per analysis
Water and Sewer Inspection	Actual cost, plus $60/hour overtime (as necessary)
Water Service Tap Fee (Within City Limits)	Actual cost of service tap and meter installation, including any fees associated with a contractor, inspections, boring, and/or sidewalk repairs.* *The customer shall not be responsible for additional fees beyond those quoted at the time of payment for services.
Meter Installation Fee (Meter Cost)	5/8" - $275 3/4" - $300 1" - $325 1 1/2" - $725 2" Turbine/Disc - $775 2" Compound - $2,075 3" or more - Actual meter cost plus service charge fees.
Sewer Service Tap Fee (Within City Limits)	Actual cost of service tap, including any fees associated with a contractor, inspections, boring and/or sidewalk repairs.* *The customer shall not be responsible for additional fees beyond those quoted at the time of payment for services.
Water/Sewer Service Tap and/or Meter Install (Outside City Limits)	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.

Street Lights	$10.50 per month per pole (maximum of 24 months)
Sanitary Sewer Camera Fee	$225 each – per residential building permit
Old Town Keller Asphalt Parking	• Existing buildings/facilities – actual cost of materials • New buildings/facilities and existing buildings/facilities with privately funded improvements exceeding $50,000 – no cost 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
Miscellaneous right-of-way encroachment, dedication or abandonment	$100 each
Miscellaneous easement dedication or abandonment	$100 each
Plat (Preliminary, Final, and Amended)	$300 per application plus $20 per lot residential (exceeding one lot); $250 per application for single residential lot $300 per application plus $20 per acre for non-residential
Replat	$350 per application for a single lot $400 +$20/lot (exceeding one lot)
Minor Subdivision Plat	$300+$20/Lot exceeding one lot
Major Subdivision Plat - Residential	$500+$20/Lot exceeding one lot
Major Subdivision Plat - Non-Residential	$500+$20/Acre
Vacation of Plat	$200
Planned Development	$700 for planned development
Planned Development Amendment	$400 +$10/Acre
Future Land Use Plan Amendment	$500 per application
Thoroughfare Plan Amendment	$250 per application
Specific Use Permit	$350 residential $500 commercial
Rezoning Application	$500
Site Plan Application	$400 application $200 amendments not requiring Planning Zoning/City Council approval $400 amendments requiring Planning Zoning/City Council approval
Preliminary Site Plan Evaluation	$250 for residental single lot

	$300+$20/lot exceeding one lot
Variance to the Unified Development Code	$200 application
Appeal to Zoning Board of Adjustment	$200 application
Park Land Dedication	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.
Appeal to Tree Board	Application - $500 $150 per caliper inch mitigation
Public Art Development Fee	.25% of Construction Value
Landscape/Screening Wall Plans	$200
Gas Well Permit Fee	$10,000 per well bore
Zoning Change	$350 +$10/Acre

Sec. 3 - Facility Rental Fees

Field Rentals	$25 resident - 2 hour baseball & softball field plus $20/2 hour for lights $100 non-resident - 2 hour baseball & softball field, plus $20/2 hour for lights $50 per pad, per day for soccer pad, plus $15/2 hour for lights $200 per pad for 5 days soccer pad, plus $15/2 hour for lights $25 resident - 2 hr. multi use field, plus $17/2 hour for lights $100 non-resident - 2 hour multi-use, field plus $17/2 hour for lights $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 & operator fee, $30/3 hour minimum Refundable deposits - $500 refundable security deposit for utilization of facility keys for Keller Sports Park
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

Sec. 6 - Animal Control

Animal Removal from Privately Owned Traps	$30 per animal
Replacement Tag Fee	$5 per animal
Microchip Implanting	$25 per animal
Surrender Fee	$30 per animal (residents only)
Euthanasia Fee	$30 per animal (residents only)

Dead Animal Removal	$30 per animal
Quarantine Fee	$25 per animal, per day
Impoundment	$ 10 daily, plus: $ 30 1st offense $ 50 2nd offense $ 75 3rd offense $150 4th offense $150 5th offense
Exotic Pet Fee, Non-Hazardous	$20 per animal, per year
Dangerous Dog Registration	$50 per animal

Sec. 7 – Public Safety Fees

Court Copy Fees	$0.10 1st copy $2 each – citation list $40 per month – citations faxed (Pursuant to the Texas Administrative Code associated with copies of public information)
Accident Report	$5 each
Burglar Alarm	$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
Police Copy Fees	$0.10 per page $5 per disc (Pursuant to the Texas Administrative Code associated with copies of public information)
Police Special Assignments (Special Events as approved under the City's Special Events Policy)	$46.80-58.50/hr. minimum 3 hours (all uses)
Incident Reports	No charge (Pursuant to the Texas Administrative Code associated with copies of public information)
Finger Printing	$10 per person
Solicitors License	Charitable Solicitation $35 for the first person $20 for each additional person $65 background check per person Religious − No permit fee $65 background check per person

	Itinerant Merchants and Publication Sales and Solicitation $50 for the first person $20 for each additional person $65 background check per person
Emergency Medical Services	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.
Emergency Medical Services (Cont.)	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. 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. 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. 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.
Fire Construction Permit Fees	$23.50 $1-$500 cv $ 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 $ 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 $ 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 $ 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
Fire Construction Permit Fees	$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

	$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 $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
Fire Operational Permit Fees	See Fire Construction Permit Fees
Fire Apparatus Fees	$400 hour – Fire apparatus w/crew - 2 hour minimum $200 hour – Brush truck w/crew - 2 hour minimum $250 hour – Ambulance w/crew - 2 hour minimum $150 hour – ATV ambulance w/crew - 2 hour minimum $280 hour – K.I.S.D. football game, EMS – per game $75 hour – Inspector - 2 hour minimum $60 hour – Standby firefighter - 2 hour minimum

Sec. 8 – Water and Sanitary Sewer Fees

After Hours Turn On	$50 per incident
Customer Deposit	$80 residential meter Multi-family and non-residential meter deposits based on estimated customer usage for a one month period. Fire hydrant meter rental deposit based on actual replacement cost.
Master Deposit	$80 – residential only
Delinquent Account Deposit	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.
Cleaning Deposit	One time deposit of $20 for ten consecutive days of water meter usage. Deposit applied to final billing.
Late Utility Payment Fee	10% of outstanding balance.
Damaged/Broken Lock	$100 each per incident.
Damaged Hydrant Meter	Actual cost for replacement and/or repairs to include time and materials.
Meter Testing	$50 each per incident for meters 1” and less. 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.
Water Reconnect Fee	$25 each per incident.

Account Activation Fee	$15 each
Account Transfer Fee	$15 each
Damaged meter, transponder, meter box and lid	Actual cost for replacement and/or repair to include time and materials.

Sec. 9 – Finance

Auction Item Storage Fee	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.

Sec. 10 - Utility Billing Rates

WATER RATES

RESIDENTIAL/NON-RESIDENTIAL MINIMUM BILL (1st 2,000 gallons):	Rates Per Month:
5/8" x 3/4" meter (Class Code A)	$23.35
3/4" x 3/4" meter (Class Code AB)	$29.07
1" meter (Class Code B)	$34.97
11/2 " meter (Class Code BC)	$56.88
2" meter (Class Code C)	$78.80
3" meter (Class Code D)	$122.65
4" meter (Class Code E)	$151.74
5" meter (Class Code F)	$195.60
6" meter (Class Code G)	$239.43
7" meter (Class Code H)	$268.56
8" meter (Class Code I)	$303.58

RESIDENTIAL Volume/Commodity Charge	Rates per 1,000 gallons:
0 - 2,000	$3.48
2,000 - 10,000	$4.76
10,001 - 20,000	$5.19
20,001-25,000	$5.78
25,001 - 40,000	$7.30
40,000 +	$7.89

NON-RESIDENTIAL Volume/Commodity Charge	Rates per 1,000 gallons:
0 - 2,000	$3.48
2,001 - 10,000	$4.76
10,001 - 20,000	$5.96
20,001 - 25,000	$6.82
25,001 - 40,000	$7.30
40,000 +	$7.89

FY 2024-25 KELLER FEE SCHEDULE

WASTEWATER (SEWER) RATES

RESIDENTIAL/COMMERCIAL - INSIDE CITY	Rates Per Month:
MINIMUM BILL: per 1,000 gals.	$5.42
5/8" x 3/4" meter (Class Code A)	$16.86
3/4" x 3/4" meter (Class Code AB)	$20.92
1" meter (Class Code B)	$24.97
11/2 " meter (Class Code BC)	$30.95
2" meter (Class Code C)	$36.93
3" meter (Class Code D)	$54.66
4" meter (Class Code E)	$82.30
5" meter (Class Code F)	$119.71
6" meter (Class Code G)	$177.17
7" meter (Class Code H)	$262.18
8" meter (Class Code I)	$388.06

RESIDENTIAL/COMMERCIAL - OUTSIDE CITY	Rates Per Month:
MINIMUM BILL: per 1,000 gals.	$6.24
5/8" x 3/4" meter (Class Code A)	$19.39
3/4" x 3/4" meter (Class Code AB)	$24.05
1" meter (Class Code B)	$28.71
11/2 " meter (Class Code BC)	$35.59
2" meter (Class Code C)	$42.45
3" meter (Class Code D)	$62.85
4" meter (Class Code E)	$94.63
5" meter (Class Code F)	$137.65
6" meter (Class Code G)	$203.72
7" meter (Class Code H)	$301.46
8" meter (Class Code I)	$446.19

According to Chapter 19, Article VII, Section 19-930 of the Code of Ordinances, charges to all customers outside the city and not within a city with which the City of Keller has a special contract for furnishing sewer services to the citizens thereof shall be one hundred fifteen (115) per cent of the amount charged for like customers within the city limits.

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
	Impervious Area = Number of Acres X ERU
Property Type:	Equivalent Residential Units (ERU):
Commercial	10.79
Industrial	7.25
Institutional, Churches, Multi-Family	7.25
Parks & Open Space	0.18

* - City, County, School Districts, State and Federal governments are exempt

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.

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.

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 unexpected 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 3, 2024 by the Keller City Council, Resolution #4833]

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) - 25% 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 65%, 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 3, 2024 by the Keller City Council, Resolution #4833]

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	
OPERATING BUDGET FUNDS							
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						■	
CAPITAL BUDGET FUNDS							
Street System Capital Improvement Fund				■			
Parks Capital Improvement Fund				■			
Facilities Capital Improvement Fund							
Water/Wastewater System Capital Improvement Fund					■		
Drainage System Capital Improvement Fund					■		
NON-BUDGET FUNDS							
Park Development Fee Fund[1]				■			
Roadway Impact Fee Fund[1]				■			
Water Impact Fee Fund[2]					■		
Wastewater Impact Fee Fund[2]					■		

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.

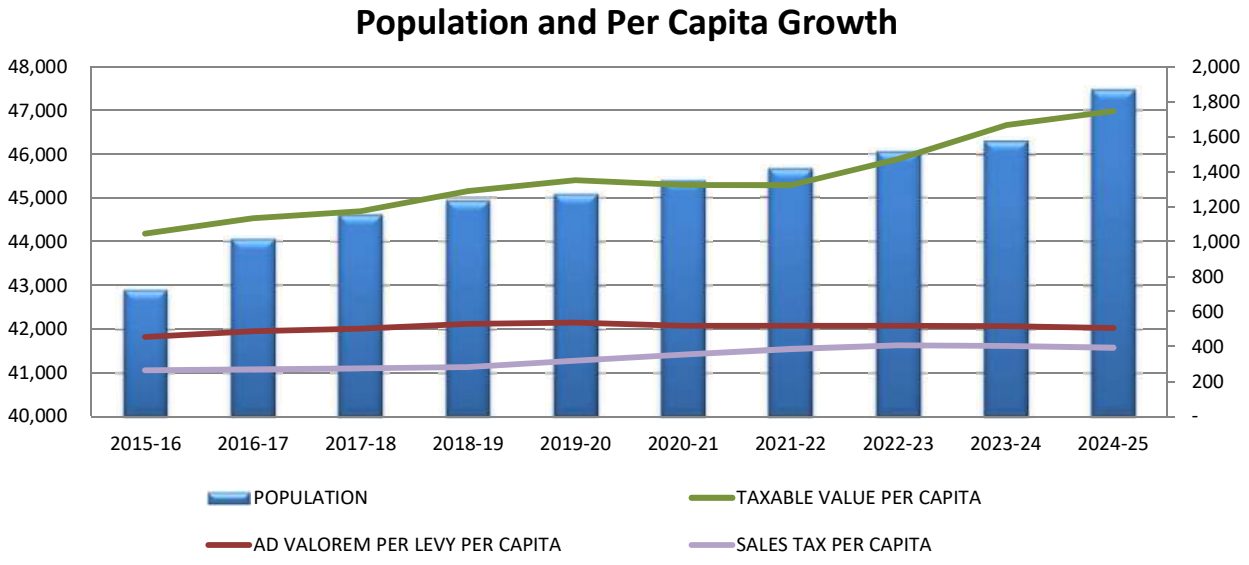
Department	Governmental Funds				Proprietary Funds	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Services
Administration/General Government	■	■				
Community Development	■					
Police Department	■	■				
Fire Department	■					
Public Works Department	■			■	■	
Keller Public 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

	2022-23 BUDGET	2023-24 BUDGET	2024-25 BUDGET
Total Assessed Value	$ 6,832,377,912	$ 7,778,099,210	$ 8,406,298,580
% change	11.84%	13.84%	8.08%
Less Frozen Value	1,177,574,498	1,381,912,928	1,612,600,247
Less TIRZ Value	8,650,547	49,767,423	67,725,365
Net taxable value	**$ 5,646,152,868**	**$ 6,346,418,859**	**$ 6,725,972,969**
% change	10.08%	12.40%	5.98%
Tax rate per $100	**0.35450**	**0.31200**	**0.29112**
Taxable Value levy	20,015,612	19,800,827	19,580,653
Levy on frozen properties	4,001,981	4,258,110	4,546,369
Tax levy	**$ 24,017,593**	**$ 24,058,937**	**$ 24,127,022**
Estimated collection rate	99.25%	99.25%	99.25%
Estimated levy collection	**$ 23,837,461**	**$ 23,878,495**	**$ 23,946,069**
% change	0.67%	0.17%	0.28%
Tax Rate Distribution			
General Fund (M&O)	$ 0.299234	$ 0.260403	$ 0.247620
Debt Service Fund (I&S)	0.055266	0.051597	0.043500
TOTAL	**0.35450**	**0.31200**	**0.29112**
% change	(10.25)%	(11.99)%	(6.69)%
Dollar Distribution			
General Fund (M&O)	20,121,238	19,929,589	20,367,977
Debt Service Fund (I&S)	3,744,305	3,978,747	3,605,130
TOTAL	**$ 23,865,543**	**$ 23,908,335**	**$ 23,973,107**
TIRZ Levy			
TIRZ Value	8,650,547	49,767,423	67,725,365
Tax rate per $100	0.35450	0.31200	0.29112
Estimated collection rate	99.25%	99.25%	99.25%
TOTAL	**$ 30,436**	**$ 154,110**	**$ 195,683**
TOTAL ALL LEVY	**$ 23,895,979**	**$ 24,062,445**	**$ 24,168,790**
% change	**0.80%**	**0.70%**	**0.44%**

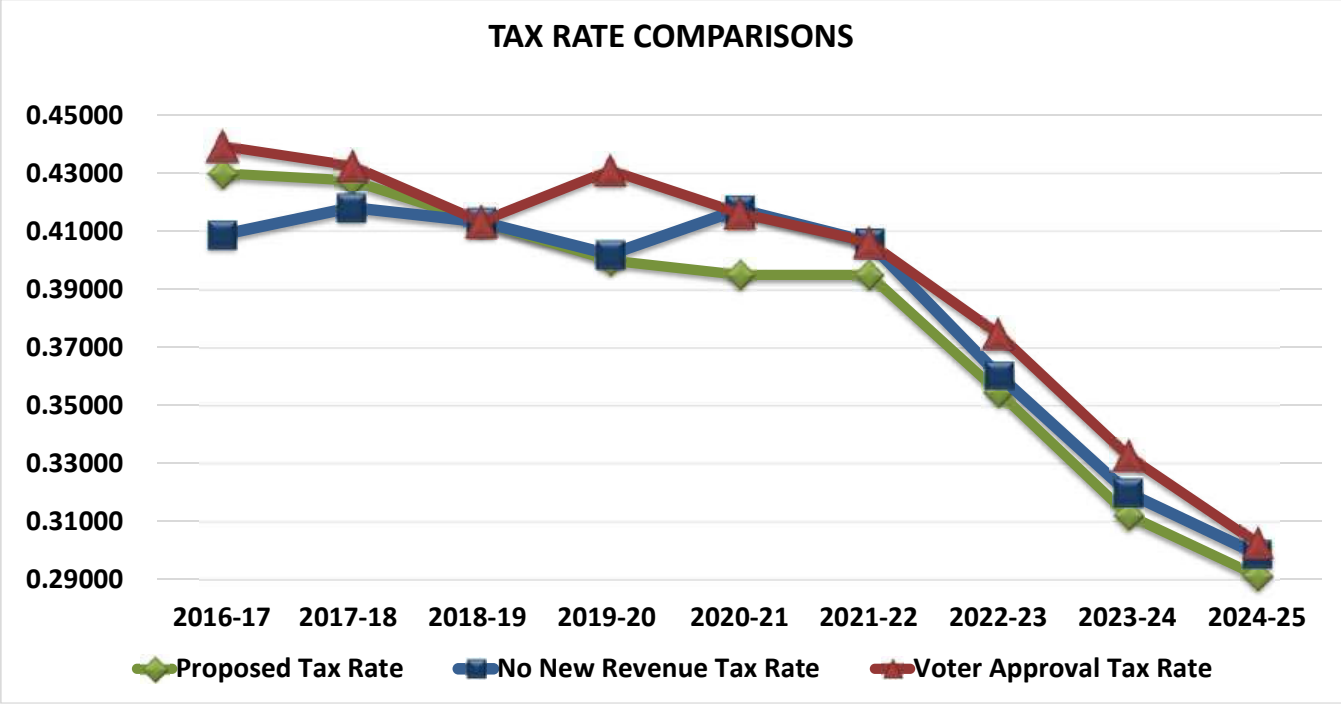
AD VALOREM, AD VALOREM LEVIES AND SALES TAX LEVIES PER CAPITA

FISCAL YEAR	POPULATION	TAXABLE VALUE	TAXABLE VALUE PER CAPITA	AD VALOREM LEVY	AD VALOREM PER LEVY PER CAPITA	SALES TAX	SALES TAX PER CAPITA
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	18,725,088	407
2023-24	46,308	7,711,197,705	1,665	23,908,335	516	18,642,985	403
2024-25	47,476	8,287,655,093	1,746	23,973,107	505	18,642,985	393



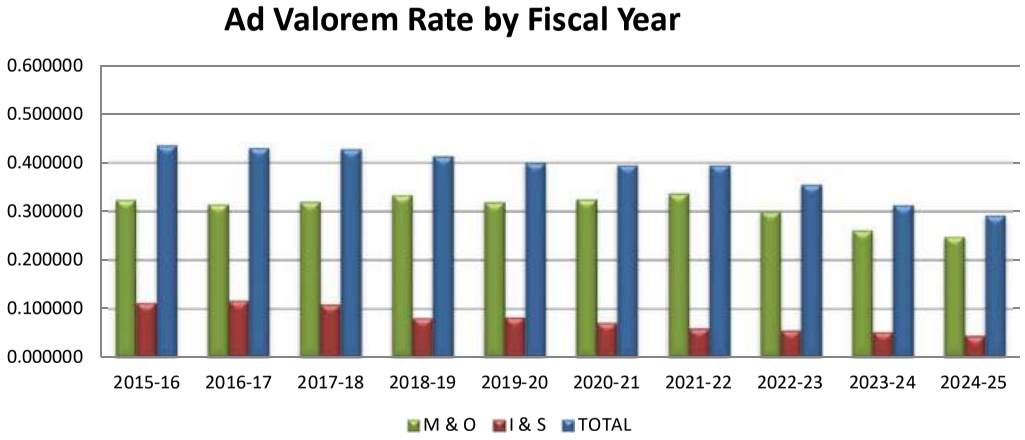
TAX RATES AND AVERAGE HOME VALUE FOR LAST TEN YEARS

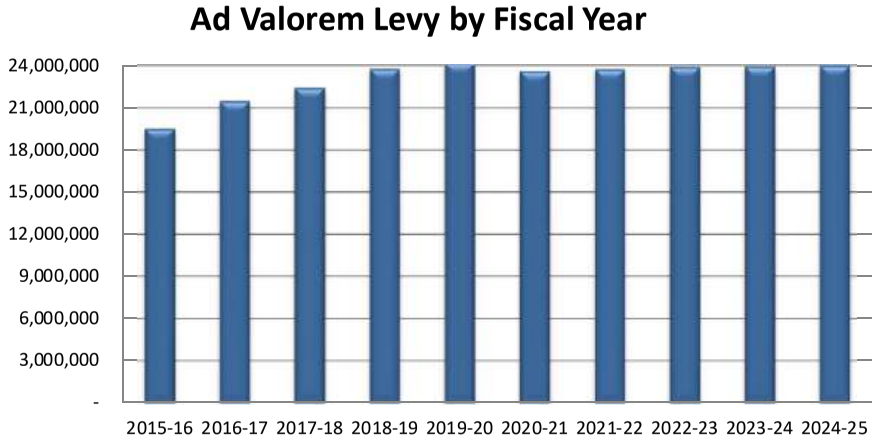
Fiscal Year	Proposed Tax Rate	$ Change	No New Revenue Tax Rate	$ Adopted Over/ (Under)	Voter Approval Tax Rate	$ Adopted Over/ (Under)	Average Home Taxable Value	% Average Home Taxable Value Growth	Average Home Tax Levy	% Average Home Tax Levy Growth
2015-16	0.43469	(0.00250)	0.44159	(0.0069)	0.45714	(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%
2024-25	0.29112	(0.02088)	0.29855	(0.0074)	0.30229	(0.0112)	471,929	7.17%	1,373.88	0.00%



TAXABLE AD VALOREM, RATES, AND LEVIES FOR TEN YEARS

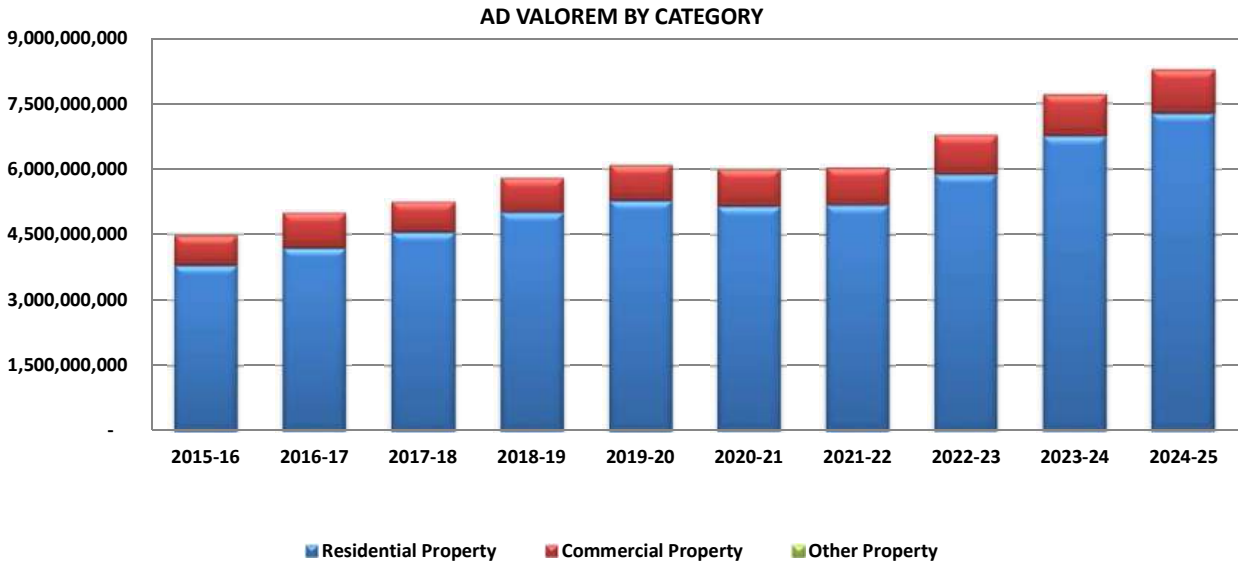
FISCAL YEAR	TAXABLE AD VALOREM	ANNUAL TAXABLE AD VALOREM GROWTH	M & O	% OF RATE	I & S	% OF RATE	TOTAL	M&O & I&S LEVY	ANNUAL LEVY GROWTH
2015-16	$4,482,783,378	4.2%	0.323170	74.3%	0.111520	25.7%	0.434690	$19,486,211	3.6%
2016-17	$4,991,173,391	11.3%	0.313578	72.9%	0.116422	27.1%	0.430000	$21,462,046	10.1%
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%
2024-25	$8,287,655,093	7.5%	0.247620	85.1%	0.043500	14.9%	0.291120	$23,973,107	0.3%





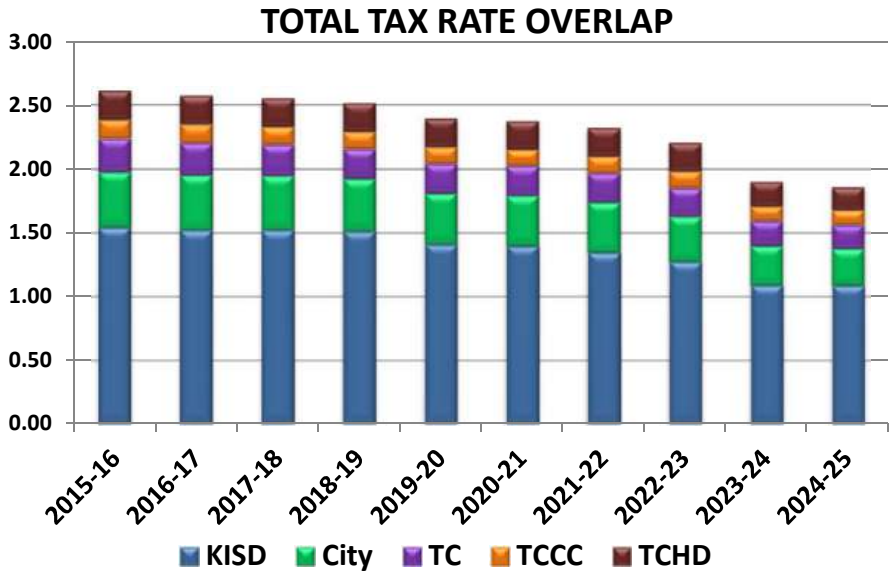
TAXABLE AD VALOREM BY TYPE LAST TEN YEARS

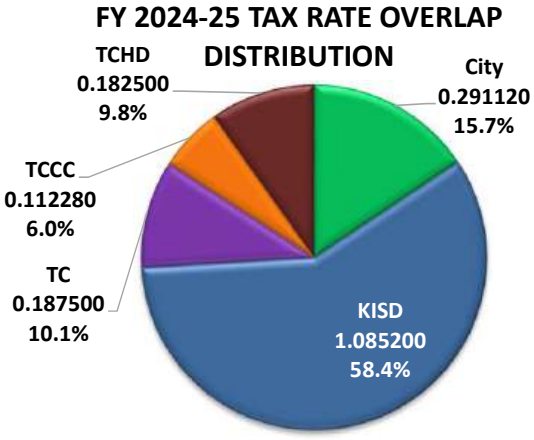
Fiscal Year	Residential Property	% of Total	Commercial Property	% of Total	Other Property	% of Total	Total Taxable Ad Valorem	Annual Taxable Ad Valorem Growth
2015-16	3,793,250,339	84.6%	685,548,240	15.3%	3,984,800	0.1%	4,482,783,378	4.2%
2016-17	4,189,986,101	83.9%	800,619,329	16.0%	567,960	0.0%	4,991,173,391	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%
2024-25	7,282,454,797	87.9%	1,004,202,369	12.1%	997,928	0.0%	8,287,655,093	7.5%



PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN YEARS

Fiscal Year	City of Keller General Fund	City of Keller Debt Service Fund	City of Keller Total City	Keller Independent School District	Tarrant County	Tarrant County Community College	Tarrant County Health District	Total Overlap
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	0.194500	1.900670
2024-25	*0.247620*	*0.043500*	*0.291120*	1.085200	0.187500	0.112280	0.182500	1.858600





TOP TEN TAXPAYERS CURRENT YEAR & NINE YEARS AGO

Fiscal Year 2024-25 / Tax Year 2024

Name of Taxpayer	Nature of Property	Taxable Value	Rank	% of Total Taxable Value
WW 1300 Keller Parkway LLC/ WW 400/300 Bourland Road	Multi-Family Development	$ 144,900,000	1	1.88%
RCM Keller Center Stage LLC	Mixed Use Development	96,937,081	2	1.26%
T Arthouse TX LLC	Mixed Use Development	44,900,000	3	0.58%
Atmos Energy/Mid Tex Division	Gas Utility	38,282,180	5	0.50%
Grand Estates At Keller LP	Multi-Family Development	32,000,000	4	0.41%
Conservatory Senior Housing	Multi-Family Development	30,000,000	6	0.39%
Oncor Electric Delivery Co LLC	Electric Utility	28,921,980	7	0.38%
Regency Centers LP	Retail	24,000,000	8	0.31%
Keller Senior Community LP	Multi-Family Development	18,900,000	9	0.25%
Jahco Keller Crossing LLC	Retail	18,074,643	10	0.23%
	Subtotal	$ 476,915,884		6.18%
	All Other	$ 7,234,281,821		93.82%
	Total	$ 7,711,197,705		100.00%

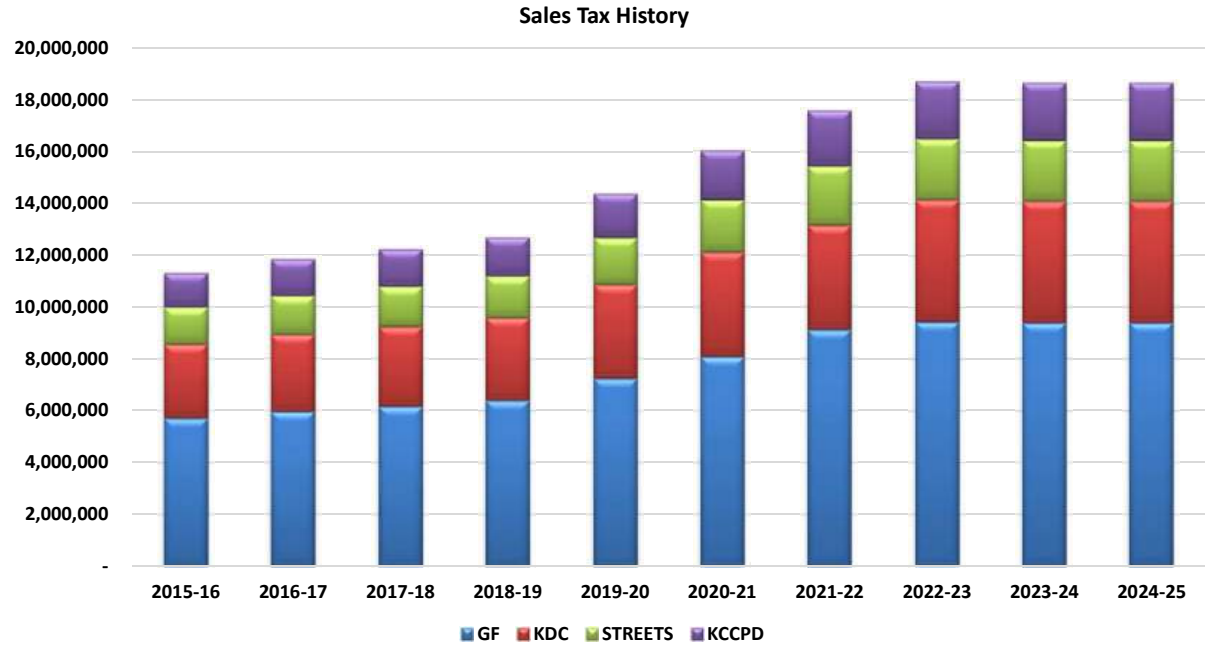
Fiscal Year 2014-15 / Tax Year 2014

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	14,079,400	7	0.33%
TXU/Oncor Electric	Electricity Utility	13,298,300	8	0.31%
GTE/Verizon	Telecommunications Utility	11,942,600	9	0.28%
Lowe's Home Centers	Retail	11,400,400	10	0.26%
	Subtotal	$ 186,235,700		4.33%
	All Other	$ 4,117,798,881		95.67%
	Total	$ 4,304,034,581		100.00%

Source: Tarrant County Appraisal District

SALES TAX BY FUND LAST TEN FISCAL YEARS

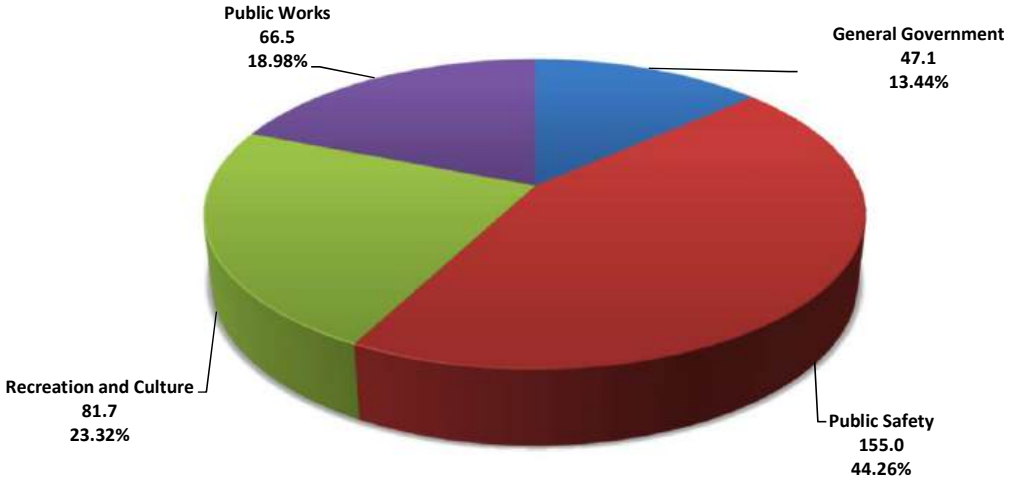
FISCAL YEAR	GENERAL FUND	KELLER DEVELOPMENT COPRORATION	STREET MAINTENANCE	KELLER CRIME CONTROL AND PREVENTION DISTRICT	TOTAL	% OF AD VALOREM TAX LEVY	AD VALOREM TAX RATE
2015-16	5,705,047	2,852,524	1,426,385	1,328,919	11,312,875	58.1%	$ 0.2524
2016-17	5,945,583	2,972,792	1,486,396	1,407,983	11,812,753	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	9,435,668	4,717,834	2,358,917	2,212,670	18,725,088	78.5%	$ 0.2781
2023-24	9,381,656	4,690,828	2,345,414	2,225,087	18,642,985	78.0%	$ 0.2433
2024-25	9,381,656	4,690,828	2,345,414	2,225,087	18,642,985	77.8%	$ 0.2264



FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION LAST TEN YEARS

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Government										
Administration	9.48	9.48	7.48	7.48	7.00	7.00	7.00	7.00	7.00	7.00
Finance & Accounting	7.50	7.50	8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00
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	5.48	5.48	5.48	5.48	5.48	5.48	5.48	5.48	5.48	5.48
Economic Development	1.78	1.78	2.48	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	12.66	12.27	12.27	13.00	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	7.10
Total General Government	46.65	46.90	45.71	45.71	45.96	45.96	45.96	46.96	46.96	47.06
Public Safety										
Police										
Officers	49.00	49.00	49.00	49.75	50.75	50.50	50.75	54.00	54.00	54.00
Civilians	37.48	38.48	39.44	40.44	41.44	41.00	42.00	43.00	44.00	44.00
Total Police	86.48	87.48	88.44	90.19	92.19	91.50	92.75	97.00	98.00	98.00
Fire										
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
Total Fire	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00	57.00
Total Public Safety	143.48	144.48	145.44	147.19	149.19	148.50	149.75	154.00	155.00	155.00
Recreation and Culture										
P&R Department	28.56	28.56	28.56	28.56	23.00	22.00	22.00	22.96	22.96	22.96
Pointe	43.46	42.46	43.72	43.72	43.72	42.68	43.20	43.20	43.20	43.20
Library	15.48	15.49	15.52	15.52	15.52	15.52	15.52	15.52	15.52	15.52
Total Culture and Leisure	87.50	86.51	87.80	87.80	82.24	80.20	80.72	81.68	81.68	81.68
Public Works										
Administration	2.50	2.50	3.00	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	4.00	4.00	5.00	5.00	5.00
Street Maintenance	9.83	9.83	9.50	9.50	9.50	9.50	9.50	9.00	9.00	9.00
Water Utilities	30.17	32.17	31.50	31.98	31.98	31.98	31.98	31.48	31.48	31.48
Wastewater Utilities	11.50	10.50	10.50	10.50	10.50	10.50	10.50	10.00	10.00	10.00
Drainage	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.00	8.00	8.00
Total Public Works	65.50	66.50	66.00	66.48	66.48	67.48	67.48	66.48	66.48	66.48
Total	343.13	344.39	344.95	347.18	343.87	342.14	343.91	349.12	350.12	350.22

FY 2024-25 CITY-WIDE FTE BY FUNCTION



Effective 10/1/2024

FY2024-25 General Government Pay Plan

Job Title	FLSA	Grade	Hourly			Bi-Weekly			Annually		
			Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
Economic Development Intern	NE	1	$11.91	$14.89	$17.86	$953	$1,191	$1,429	$24,766	$30,969	$37,149
Summer Library Aide	NE										
GIS/Intern	NE										
Library Clerk I	NE	2	$14.07	$17.59	$21.11	$1,126	$1,408	$1,689	$29,269	$36,597	$43,903
Building Maintenance Technician I	NE	3	$16.78	$20.98	$25.17	$1,342	$1,678	$2,014	$34,898	$43,639	$52,357
Code Enforcement Officer I	NE										
Customer Service Technician (PT)	NE										
Enviromental Services Technician (PT)	NE										
Facility Maintenance Worker I	NE										
Field Technician I	NE										
Library Clerk II	NE										
Member Services Assistant	NE										
Public Works Technician	NE										
Utility Billing Representative I	NE										
Administrative Assistant I	NE	4	$18.40	$23.01	$27.60	$1,472	$1,841	$2,208	$38,275	$47,855	$57,412
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										
Program Coordinator	NE										
Utility Billing Representative II	NE										
Accounts Payable Technician	NE	5	$20.57	$25.71	$30.85	$1,645	$2,057	$2,468	$42,778	$53,483	$64,167
Administrative Assistant II	NE										
Animal Control Officer	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										
Records Technician	NE										
Senior Utility Billing Representative	NE										
Construction Inspector	NE	6	$22.73	$28.42	$34.10	$1,818	$2,274	$2,728	$47,281	$59,112	$70,921
Animal Control Officer Lead	NE										
Environmental Specialist	NE										
Senior Records Technician	NE										
GIS Technician I	NE	7	$25.98	$32.47	$38.97	$2,078	$2,598	$3,117	$54,035	$67,544	$81,053
IT Systems Analyst	NE										

Effective 10/1/2024

FY2024-25 General Government Pay Plan

Job Title	FLSA	Grade	Hourly			Bi-Weekly			Annually		
			Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
Senior Construction Inspector	NE										
Accountant	E	8	$27.06	$33.83	$40.59	$2,165	$2,707	$3,247	$56,286	$70,369	$84,430
Aquatics Specialist	E										
Budget Analyst	E										
Engineering - GIS Specialist	NE										
Events Specialist	E										
GIS Technician II	NE										
Management Analyst	E										
Marketing Specialist	E										
Planner I	E										
Program Specialist	E										
Purchasing Agent	E										
Recreation Specialist	E										
Assistant City Secretary	E	9	$28.14	$35.18	$42.21	$2,251	$2,814	$3,377	$58,538	$73,172	$87,807
Aquatics Supervisor	E										
Building Operations Supervisor	E										
Code Enforcement Administrator	E										
Customer Service & Fitness 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	$30.31	$37.89	$45.46	$2,425	$3,031	$3,637	$63,041	$78,801	$94,561
Librarian - Circulation	E										
Librarian - Child Service	E										
Librarian - Teen Service	E										
Librarian - Adult Service	E										
Planner II	E										
Accreditation Manager (Public Safety)	E	11	$33.96	$42.45	$50.94	$2,717	$3,396	$4,075	$70,634	$88,293	$105,951
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 Activities Center (KSAC) Manager	E										
Network Administrator	E										
Senior Engineer	E										

Effective 10/1/2024

FY2024-25 General Government Pay Plan

Job Title	FLSA	Grade	Hourly Min	Hourly Mid	Hourly Max	Bi-Weekly Min	Bi-Weekly Mid	Bi-Weekly Max	Annually Min	Annually Mid	Annually Max
Support Services Manager	E										
Administrative Services Manager	E	12	$36.08	$45.10	$54.12	$2,886	$3,608	$4,330	$75,049	$93,811	$112,573
Communications & Public Engagement Manager	E										
Recreation Manager	E										
The Keller Pointe (TKP) Manager	E										
Utility Billing Manager	E										
Assistant Director of Finance	E	13	$41.21	$51.51	$61.81	$3,296	$4,121	$4,945	$85,707	$107,134	$128,561
Assistant Director of Public Works	E										
NETCOM Manager	E										
City Engineer	E	Executive 1	$55.19	$68.99	$82.78	$4,415	$5,519	$6,623	$114,791	$143,489	$172,187
Director of Community Development	E										
Director of Economic Development	E										
Director of Human Resources	E										
Director of Information Technology	E										
Director of Library	E										
Director of Parks & Recreation	E										
Deputy Fire Chief	E	PS Exec 1	$55.73	$69.66	$83.59	$4,458	$5,573	$6,687	$115,916	$144,896	$173,875
Police Captain	E										
Director of Public Works	E	Executive 2	$57.37	$71.71	$86.05	$4,589	$5,737	$6,884	$119,326	$149,157	$178,988
Director of Finance	E										
Fire Chief	E	PS Exec 2	$59.66	$74.58	$89.49	$4,773	$5,966	$7,160	$124,099	$155,123	$186,148
Police Chief	E										
Team Lead - Administrative Services	E	Executive 3	$63.84	$79.80	$95.76	$5,107	$6,384	$7,661	$132,785	$165,982	$199,178
Team Lead - Community Services	E										

36 Hour Workweek

Public Works and Parks employees assigned to the 36 hour workweek work 1872 hours per year. In accordance with the provisions of the Fair Labor Standards Act, hours worked in excess of 40 hours per week are paid at the appropriate overtime rate. Earnings are based on actual number of hours worked and other employment related pay.

Public Works and Parks Job Title	FLSA	Grade	Hourly Min	Hourly Mid	Hourly Max	Bi-Weekly Min	Bi-Weekly Mid	Bi-Weekly Max	Annually Min	Annually Mid	Annually Max
Maintenance Worker I (Parks)	NE	3	$18.64	$23.31	$27.97	$1,342	$1,678	$2,014	$34,898	$43,639	$52,357
Maintenance Worker I (Streets/Drainage)	NE										
Maintenance Worker I (Water/Wastewater)	NE										
Maintenance Worker II (Parks)	NE	4	$20.45	$25.56	$30.67	$1,472	$1,841	$2,208	$38,275	$47,855	$57,412
Maintenance Worker II (Streets/Drainage)	NE										
Maintenance Worker II (Water/Wastewater)	NE										
SCADA Operator	NE										
Heavy Equipment Operator	NE	5	$22.85	$28.57	$34.28	$1,645	$2,057	$2,468	$42,778	$53,483	$64,167
Traffic Control Technician	NE										
Water Production Operator	NE										
Crew Leader (Parks)	NE	6	$25.26	$31.58	$37.89	$1,818	$2,274	$2,728	$47,281	$59,112	$70,921
Crew Leader (Pipeline Inspections)	NE										
Crew Leader (Streets/Drainage)	NE										
Crew Leader (Water/Wastewater)	NE										
Irrigation Lead	NE										

Effective 10/1/2024

FY2024-25 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	$28.86	$36.08	$43.30	$2,078	$2,598	$3,117	$54,035	$67,544	$81,053
Supervisor - Streets & Drainage	NE										
Supervisor - Water & Wastewater	NE										
Supervisor - Water Production	NE										
Logistics Specialist	NE	9	$31.27	$39.09	$46.91	$2,251	$2,814	$3,377	$58,538	$73,172	$87,807

FY2024-25 The Keller Pointe

Part-Time and Seasonal

Effective 10/1/2024

Grade	Job Title	FLSA	Minimum	Mid-Point	Maximum
	Customer Service Assistant				
RCS-2	Lifeguard	NE	$ 11.96	$ 13.46	$ 14.96
RCS-3	Customer Service Representative I Summer Camp Counselor Child Care Attendant	NE	$ 14.05	$ 15.80	$ 17.56
RCS-4	Head Lifeguard	NE	$ 15.09	$ 16.97	$ 18.86
RCS-5	Summer Camp Coordinator Customer Service Representative II Group Exercise Coordinator Building Maintenance Technician Recreation Coordinator	NE	$ 15.61	$ 17.56	$ 19.51

FY 2024-2025 POLICE DEPARTMENT STEP PLAN

Effective 10/1/2024

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
PSN-PO/CI	Police Officer	NE	Hourly	$34.64	$35.33	$36.04	$36.76	$37.50	$38.25	$39.02	$39.80	$40.60	$41.41	$42.24	$43.09
	Criminal Investigator	NE	Bi-Weekly	$2,771	$2,826	$2,883	$2,941	$3,000	$3,060	$3,122	$3,184	$3,248	$3,313	$3,379	$3,447
			Monthly	$6,004	$6,124	$6,247	$6,372	$6,500	$6,630	$6,763	$6,899	$7,037	$7,178	$7,322	$7,469
			Annually	$72,051	$73,486	$74,963	$76,461	$78,000	$79,560	$81,162	$82,784	$84,448	$86,133	$87,859	$89,627

PSN-CO	Corporal	NE	Hourly	$43.95	$44.83	$45.73	$46.64	$47.57	$48.52
			Bi-Weekly	$3,516	$3,586	$3,658	$3,731	$3,806	$3,882
			Monthly	$7,618	$7,771	$7,927	$8,084	$8,245	$8,410
			Annually	$91,420	$93,246	$95,118	$97,011	$98,946	$100,922

PSN-S	Sergeant	NE	Hourly	$49.49	$50.49	$51.50	$52.52	$53.58	$54.65
			Bi-Weekly	$3,959	$4,039	$4,120	$4,202	$4,286	$4,372
			Monthly	$8,578	$8,752	$8,927	$9,103	$9,287	$9,473
			Annually	$102,940	$105,019	$107,120	$109,242	$111,446	$113,672

PSN-L	Lieutenant	NE	Hourly	$55.77	$56.89	$58.03	$59.20	$60.38	$61.59
			Bi-Weekly	$4,462	$4,551	$4,642	$4,736	$4,830	$4,927
			Monthly	$9,667	$9,861	$10,059	$10,261	$10,466	$10,676
			Annually	$116,002	$118,331	$120,702	$123,136	$125,590	$128,107

Pay Grade	Position Title	FLSA	Hourly			Bi-Weekly			Annually		
			Min	Mid	Max	Min	Mid	Max	Min	Mid	Max
PS Exec 2	Chief	E	$59.66	$74.58	$89.49	$4,773	$5,966	$7,160	$124,099	$155,123	$186,148
PS Exec 1	Captain	E	$55.73	$69.66	$83.59	$4,458	$5,573	$6,687	$115,916	$144,896	$173,875
13	NETCOM Manager	E	$41.21	$51.51	$61.81	$3,296	$4,121	$4,945	$85,707	$107,134	$128,561
11	Assistant NETCOM Manager	E	$33.96	$42.45	$50.94	$2,717	$3,396	$4,075	$70,634	$88,293	$105,951
11	Public Safety Accreditation Manager	E	$33.96	$42.45	$50.94	$2,717	$3,396	$4,075	$70,634	$88,293	$105,951
6	Animal Control Lead	NE	$22.73	$28.42	$34.10	$1,818	$2,274	$2,728	$47,281	$59,112	$70,921
6	Senior Records Technician	NE	$22.73	$28.42	$34.10	$1,818	$2,274	$2,728	$47,281	$59,112	$70,921
5	Administrative Assistant II	NE	$20.57	$25.71	$30.85	$1,645	$2,057	$2,468	$42,778	$53,483	$64,167
5	Animal Control Officer I	NE	$20.57	$25.71	$30.85	$1,645	$2,057	$2,468	$42,778	$53,483	$64,167
5	Records Technician	NE	$20.57	$25.71	$30.85	$1,645	$2,057	$2,468	$42,778	$53,483	$64,167
3	Building Maintenance Technician I	NE	$16.78	$20.98	$25.17	$1,342	$1,678	$2,014	$34,898	$43,639	$52,357

FY 2024-25 Police Department Step Plan

Effective 10/1/2024

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
ECS	Emergency Communications Specialist - NETCOM	NE	Hourly	$26.23	$26.76	$27.29	$27.84	$28.40	$28.96	$29.54	$30.13	$30.74	$31.35	$31.98	$32.62	$33.27
			Bi-Weekly	$2,098.73	$2,140.70	$2,183.52	$2,227.19	$2,271.73	$2,317.17	$2,363.51	$2,410.78	$2,458.99	$2,508.17	$2,558.34	$2,609.50	$2,661.69
			Monthly	$4,547.24	$4,638.19	$4,730.95	$4,825.57	$4,922.08	$5,020.52	$5,120.94	$5,223.35	$5,327.82	$5,434.38	$5,543.07	$5,653.93	$5,767.00
			Annually	$54,566.93	$55,658.27	$56,771.43	$57,906.86	$59,065.00	$60,246.30	$61,451.22	$62,680.25	$63,933.85	$65,212.53	$66,516.78	$67,847.12	$69,204.06

ECSP	Emergency Communications Supervisor - NETCOM	NE	Hourly	$35.63	$36.34	$37.07	$37.81	$38.56	$39.34	$40.12	$40.93	$41.74	$42.58	$43.43	$44.30	$45.18
			Bi-Weekly	$2,850.22	$2,907.22	$2,965.36	$3,024.67	$3,085.17	$3,146.87	$3,209.81	$3,274.00	$3,339.48	$3,406.27	$3,474.40	$3,543.89	$3,614.76
			Monthly	$6,175.47	$6,298.98	$6,424.96	$6,553.46	$6,684.53	$6,818.22	$6,954.58	$7,093.67	$7,235.55	$7,380.26	$7,527.86	$7,678.42	$7,831.99
			Annually	$74,105.62	$75,587.73	$77,099.48	$78,641.47	$80,214.30	$81,818.59	$83,454.96	$85,124.06	$86,826.54	$88,563.07	$90,334.33	$92,141.02	$93,983.84

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
DO	Detention Officer	NE	Hourly	$21.52	$21.95	$22.39	$22.83	$23.29	$23.76	$24.23	$24.72	$25.21	$25.72	$26.23	$26.75	$27.29	$27.84
			Bi-Weekly	$1,721.41	$1,755.84	$1,790.95	$1,826.77	$1,863.31	$1,900.57	$1,938.58	$1,977.36	$2,016.90	$2,057.24	$2,098.39	$2,140.35	$2,183.16	$2,226.82
			Monthly	$3,729.72	$3,804.31	$3,880.40	$3,958.01	$4,037.17	$4,117.91	$4,200.27	$4,284.27	$4,369.96	$4,457.36	$4,546.50	$4,637.43	$4,730.18	$4,824.79
			Annually	$44,756.61	$45,651.74	$46,564.77	$47,496.07	$48,445.99	$49,414.91	$50,403.21	$51,411.27	$52,439.50	$53,488.29	$54,558.06	$55,649.22	$56,762.20	$57,897.44

RHFM	Regional Holding Facility Manager	NE	Hourly	$27.98	$28.54	$29.11	$29.69	$30.28	$30.89	$31.51	$32.14	$32.78	$33.43	$34.10	$34.78	$35.48	$36.19
			Bi-Weekly	$2,238.08	$2,282.84	$2,328.50	$2,375.07	$2,422.57	$2,471.02	$2,520.44	$2,570.85	$2,622.27	$2,674.71	$2,728.21	$2,782.77	$2,838.43	$2,895.20
			Monthly	$4,849.17	$4,946.16	$5,045.08	$5,145.98	$5,248.90	$5,353.88	$5,460.96	$5,570.18	$5,681.58	$5,795.21	$5,911.12	$6,029.34	$6,149.92	$6,272.92
			Annually	$58,190.08	$59,353.88	$60,540.96	$61,751.78	$62,986.81	$64,246.55	$65,531.48	$66,842.11	$68,178.95	$69,542.53	$70,933.38	$72,352.05	$73,799.09	$75,275.07

FY 2024-2025 Fire Department Step Plan

Effective 10/1/2024

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
PSN-E	Firefighter/EMT	NE	Hourly	$22.54	$22.99	$23.45	$23.92	$24.40							
			Bi-Weekly	$2,524	$2,575	$2,626	$2,679	$2,733							
			Monthly	$5,470	$5,579	$5,691	$5,805	$5,921							
			Annually	$65,636	$66,947	$68,286	$69,655	$71,053							
PSN-F	Firefighter/Paramedic	NE	Hourly	$24.68	$25.17	$25.67	$26.18	$26.70	$27.23	$27.77	$28.33	$28.90	$29.48	$30.07	$30.67
			Bi-Weekly	$2,764	$2,819	$2,875	$2,932	$2,990	$3,050	$3,110	$3,173	$3,237	$3,302	$3,368	$3,435
			Monthly	$5,989	$6,108	$6,229	$6,353	$6,479	$6,608	$6,739	$6,875	$7,013	$7,154	$7,297	$7,443
			Annually	$71,868	$73,295	$74,751	$76,236	$77,750	$79,294	$80,866	$82,497	$84,157	$85,846	$87,564	$89,311
PSN-D/F/FI	Driver/Engineer	NE	Hourly	$29.48	$30.07	$30.67	$31.28	$31.91	$32.55	$33.20	$33.86	$34.54			
	Field Training Paramedic		Hourly (40)	$41.27	$42.10	$42.94	$43.79	$44.67	$45.57	$46.48	$47.40	$48.36			
	Fire Inspector	NE	Bi-Weekly	$3,302	$3,368	$3,435	$3,503	$3,574	$3,646	$3,718	$3,792	$3,868			
			Monthly	$7,154	$7,297	$7,443	$7,591	$7,743	$7,899	$8,057	$8,217	$8,382			
			Annually	$85,846	$87,564	$89,311	$91,087	$92,922	$94,786	$96,678	$98,600	$100,580			
PSN-FC	Captain	NE	Hourly	$35.03	$35.73	$36.44	$37.17	$37.91	$38.67	$39.44	$40.23	$41.03			
			Bi-Weekly	$3,923	$4,002	$4,081	$4,163	$4,246	$4,331	$4,417	$4,506	$4,595			
			Monthly	$8,501	$8,670	$8,843	$9,020	$9,199	$9,384	$9,571	$9,762	$9,957			
			Annually	$102,007	$104,046	$106,113	$108,239	$110,394	$112,607	$114,849	$117,150	$119,479			
PSN-BC/FM/TO	Battalion Chief	NE	Hourly	$40.01	$40.81	$41.63	$42.46	$43.31	$44.18	$45.06					
	Fire Marshal		Hourly (40)	$56.01	$57.13	$58.28	$59.44	$60.63	$61.85	$63.08					
	Training Officer		Bi-Weekly	$4,481	$4,571	$4,663	$4,756	$4,851	$4,948	$5,047					
			Monthly	$9,709	$9,903	$10,102	$10,304	$10,510	$10,721	$10,935					
			Annually	$116,509	$118,839	$121,227	$123,644	$126,119	$128,652	$131,215					

CITY OF KELLER, TEXAS
List of Acronyms

ACFR	Annual Comprehensive Financial Report
AEDO	Accredited Economic Development Organization
AWIA	American Water Infrastructure Act
CAD	Computer-aided Dispatch
CALEA	Commission on Accreditation for Law Enforcement Agencies
CECD	Certified Economic Developers
CERT	Community Emergency Response Team
CIAC	Capital Improvements Advisory Committee
CID	Criminal Investigation Department
CIP	Capital Improvements Program
CO	Certificate of Obligation
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
DPS	Department of Public Safety
DRC	Development Review Committee
EAT	Employee Activity Team
EMS	Emergency Medical Services
FFE	Furniture, Fixtures, and Equipment
FTE	Full-time equivalent
FY	Fiscal Year
FYTD	Fiscal Year-to-Date
GAAP	Generally Accepted Accounting Principles
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
HSNT	Humane Society of North Texas
I&I	Infiltration and Inflow
I&S	Interest and Sinking
IEDC	International Economic Development Council

CITY OF KELLER, TEXAS
List of Acronyms

ISO	Insurance Services Office
KCCPD	Keller Crime Control Prevention District
KDC	Keller Development Corporation
KEDB	Keller Economic Development Board
KISD	Keller Independent School District
KSP	Keller Sports Park
KTC	Keller Town Center
KTP	Keller Technology Plan
M&O	Maintenance and Operations
MGD	Million Gallons per Day
MS4	Municipal Separate Storm Sewer System
MSC	Municipal Service Center
NCTCOG	North Central Texas Council of Governments
NEFDA	Northeast Fire Department Association
NETCO	Northeast Trunked Radio Consortium
NETCOM	Northeast Tarrant Communications Center
NTCAR	North Texas Commercial Association of Realtors
OTK	Old Town Keller
PEG	Public Education and Government
PILOT	Payment in lieu of Taxes
REF & IMP	Refunding and Improvement
RIF	Reduction in Force
RMS	Record Management System
ROW	Right of Way
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-contained Breathing Apparatus
SEC	Securities and Exchange Commission
SRO	School Resource Officer
STEMI	ST-Elevation Myocardial Infraction

CITY OF KELLER, TEXAS
List of Acronyms

SWIFT	State Water Implementation Fund for Texas
TAD	Tarrant Appraisal District
TEDC	Texas Economic Development Council
TCEQ	Texas Commission on Environmental Quality
TCLEOSE	Texas Commission on Law Enforcement Standards and Education
TML	Texas Municipal League
TMRS	Texas Municipal Retirement System
TIF	Tax Increment Financing
TIRZ	Tax Increment Reinvestment Zone
TRA	Trinity River Authority
TWDB	Texas Water Development Board
TxDOT	Texas Department of Transportation
UDC	Unified Development Code
YTD	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.

–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.

–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.

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.

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.

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 EHNANCEMENT.*

–T–

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 1st 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.

–U–

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.

–V–

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.

–W–

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*.)


City of KELLER