RICHLAND HILLS CITY COUNCIL
REGULAR MEETING AGENDA
SEPTEMBER 9, 2024
CITY HALL, 3200 DIANA DRIVE

The Work Session and Regular Session are open to the public. If Executive Session is required, it will be held in the Council Conference Room, and is closed to the public. Please note that although the Council will generally consider the items on the agenda in the order shown below, they may elect to re-order items in order to accommodate the needs of the Council, city staff, presenters, or the public generally. Therefore, members of the public interested in any agenda item are encouraged to be in attendance at the start of the meeting.

CITY COUNCIL WORK SESSION – 6:30 PM

1. **Executive Session**: Pursuant to the Open Meetings Act, Chapter 551, Texas Government Code, Sections 551.071, 551.072, 551.073, 551.074, 551.076, 551.087, 418.183(f) and 418.106(d) & (e). **Executive Session may be held, under these exceptions, at any time during the meeting that a need arises for the City Council to seek advice from the City Attorney as to the posted subject matter of this City Council meeting.**

2. Discuss items listed on tonight's City Council agenda. No action will be taken and each item will be considered during the Regular Session.

CITY COUNCIL REGULAR SESSION – 7:00 PM

CALL TO ORDER

INVOCATION AND PLEDGES OF ALLEGIANCE

1. PRESENTATIONS

A. Employee Service Award
   - Fire Engineer Michael Stephens – 5 years
   - Library Administrative Assistant Michelle Cottrell – 10 years

B. National Emergency Preparedness Month Proclamation

C. Citizen Appearances/Public Comments

Citizen comments emailed to Lindsay Rawlinson (lrawlinson@richlandhills.com) on an item either listed on this agenda or not listed on this agenda will be heard at this time. Citizens in attendance at the meeting who have signed a card to speak to the City Council will also be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the presentation is on the agenda, the city staff and City Council members are prevented from discussion of the subject and may respond only with statements of factual information or existing city policy. Citizens will have three (3) minutes to address City Council. Public comment will not be taken on items that the Council has previously considered in a public hearing.

2. CONSENT AGENDA

All items listed below are considered to be routine by the City Council and will be enacted with one motion. There will be no separate discussion of the items unless a Councilmember or citizen so requests, in which event the item will be removed from the consent agenda and considered in its normal sequence. Approval of the consent agenda authorizes the City Manager to implement each item in accordance with staff recommendations.

A. Approve minutes from the August 26, 2024 City Council Regular Meeting

B. Approve an update to the Authorized Representatives at the Federal Reserve Bank for City deposits at JP Morgan Chase Bank, N.A.

C. Approve Resolution 600-24 authorizing the change of authorized representatives for the Texas Local Government Investment Pool (TexPool)

D. Approve Resolution 601-24 authorizing the change of authorized representatives for the Texas Short Term Asset Reserve Program (TexSTAR)

E. Approve Resolution 599-24 approving a negotiated settlement between the Atmos Cities Steering Committee (ACSC) and Atmos Energy Corp., Mid-Tex Division regarding the Company's 2024 Rate Review Mechanism Filing

F. Approve water main repair on Rufe Snow Drive from Allena Lane to Lavon Drive by Excel 4 Construction LLC in the amount of $84,915

3. PUBLIC HEARINGS, MEETINGS, AND OTHER RELATED ITEMS

A. Consider approval and adoption of the Fiscal Year 2025 Crime Control and Prevention District Budget **PUBLIC HEARING**

B. Fiscal Year 2025 Budget and Multi-Year Capital Improvement Program **PUBLIC HEARING**

C. Fiscal Year 2025 Tax Rate **PUBLIC HEARING**

4. ORDINANCES & RESOLUTIONS AND OTHER RELATED ITEMS

A. Consider Resolution 602-24 supporting a statutory amendment to the Texas Local Government Code Chapter 394 regarding Housing Finance Corporations in municipalities and counties

B. Consider Resolution 603-24 casting the City of Richland Hills vote in the Texas Municipal League Region 8 Board of Director election

5. CONTRACTS, AGREEMENTS, BID AWARDS AND OTHER RELATED ITEMS

A. None

6. OTHER ITEMS FOR CONSIDERATION

A. None

7. REPORTS & DISCUSSIONS

A. Fiesta de Herencia

8. COMMUNITY INTEREST ITEMS

This is a standing item on the agenda of every regular meeting of the City Council. (The Texas Open Meetings Act effective September 1, 2009, provides that "*a quorum of the city council may receive from municipal staff, and a member of the governing body may make, a report regarding items of community interest during a council meeting without having given notice of the subject of the report, provided no action is taken or discussed.*" The Open Meetings Act does not allow Council to discuss an item concerning pending City Council business unless it is specifically, appropriately posted on the agenda.) An "item of community interest" includes the following:

- information regarding holiday schedules;
- honorary recognitions of city officials, employees, or other citizens;
- reminders about upcoming events sponsored by the city or other entity that is scheduled to be attended by a city official or city employee; and
- announcements involving imminent public health and safety threats to the city

9. EXECUTIVE SESSION

Executive Session: Pursuant to the Open Meetings Act, Chapter 551, Texas Government Code, Sections 551.071, 551.072, 551.073, 551.074, 551.076, 551.087, 418.183(f) and 418.106(d) & (e). **Executive Session may be held, under these exceptions, at any time during the meeting that a need arises for the City Council to seek advice from the City Attorney as to the posted subject matter of this City Council meeting.**

Reconvene into open session for possible action resulting from any items posted and legally discussed in Executive Session.

10. ADJOURNMENT

CERTIFICATE

I hereby certify that the above agenda was posted on this the 4th day of September 2024 by 5:30 p.m., on the official bulletin board at the Richland Hills City Hall, 3200 Diana Drive, Richland Hills, Texas, pursuant to the Texas Government Code, Chapter 551.

Lindsay Rawlinson
Lindsay Rawlinson
City Secretary

ACCESSIBILITY STATEMENT

The Facility is wheelchair accessible. If you plan to attend this public meeting and have a disability that requires special arrangements, please notify the City Secretary 48 hours in advance at (817) 616-3810 and reasonable accommodations will be made to assist you.

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Lindsay Rawlinson, City Secretary

Date: September 9, 2024

Subject: Employee Service Award

Agenda Item:

Presentation of 5-year Service Award to Fire Engineer Michael Stephens.

Background Information:

Michael Stephens began his career in the fire service in 2002 as a volunteer for the City of Dalworthington Gardens. While serving as a volunteer, Mike attended Tarrant County College where he obtained his EMT Basic certification in 2003. Following EMT school, Mike found a passion for EMS and attended Paramedic school at Brookhaven College where he obtained his certification in 2004 followed by fire certification in 2005

From 2005 to 2019, Mike served as a Paramedic, Engineer/Paramedic, fire and paramedic instructor and a Pre-Op technician at a surgery center. In August 2019, Mike joined the Richland Hills Fire Department and has since promoted to engineer and has obtained several new fire certifications.

In his spare time, he enjoys spending time with his son, attending his son's football games, working out at the Link, flying remote control airplanes and doing projects on his house that he purchased last year in the city.

Mike plans to finish his career and retire with the City of Richland Hills.

Financial Considerations:

N/A

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

N/A

Council Action Requested:

Presentation of 5-year Service Award to Fire Engineer Michael Stephens

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Lindsay Rawlinson, City Secretary

Date: September 9, 2024

Subject: Employee Service Award

Agenda Item:

Presentation of 10-year Service Award to Library Administrative Assistant Michelle Cottrell.

Background Information:

Michelle Cottrell began her career in Richland Hills as a Library Assistant at the Richland Hills Public Library in 2009. She took some time off to raise her daughter and then returned in 2014, where she was soon promoted to Library Administrative Assistant. Following her promotion, Michelle earned her Associates Degree in Library Technology.

Michelle is a member of the Texas Library Association and she regularly participates in their annual conference. Michelle contributes to various committees for the MetroShare consortium, focusing on Cataloging, Collection Development, Marketing, and Programming. Additionally, she serves on the City's Employee Engagement Committee and is a member of the Emerging Leaders program.

Throughout transitions in leadership and technology, Michelle has been a key figure in the library's progress. Passionate about literacy and education, she enjoys organizing events for adults and families and has been the brains behind several new and very popular library programs including Candy Sushi, Kit Kat Tasting and the Tea Tasters Club.

She finds her job at Richland Hills Public Library exceptionally rewarding, attributing it to the welcoming environment, supportive leadership, and fantastic colleagues.

Financial Considerations:

N/A

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

N/A

Council Action Requested:

Presentation of 10-year Service Award to Library Administrative Assistant Michelle Cottrell

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Lindsay Rawlinson, City Secretary

Date: September 9, 2024

Subject: National Preparedness Month Proclamation

Agenda Item:

National Preparedness Month Proclamation

Background Information:

In recognition of “National Preparedness Month”, Mayor Bergthold will present a Proclamation to Fire Chief Russell Shelley.

Financial Considerations:

N/A

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

National Preparedness Month Proclamation

Council Action Requested:

Presentation of National Preparedness Month Proclamation

Proclamation

Richland Hills

WHEREAS, "National Preparedness Month," established in the aftermath of the 9/11 tragedy, serves as a vital opportunity for every resident of Richland Hills to prepare their homes, businesses, and communities for all types of emergencies, including natural disasters and potential terrorist threats; and

WHEREAS, investing in personal, family, and business preparedness can significantly reduce fatalities and mitigate economic losses within our communities; and

WHEREAS, it is recommended that every Richland Hills resident prioritize emergency preparedness, ensuring that individuals, families, and communities are equipped to handle disasters and emergencies of any nature; and

WHEREAS, all citizens of Richland Hills are encouraged to take three simple steps to enhance their preparedness: develop an emergency plan, assemble an emergency kit, and identify key sources of information that will be crucial before, during, and after an emergency.

NOW, THEREFORE, BE IT RESOLVED THAT I, Curtis Bergthold, Mayor of the City of Richland Hills, do hereby proclaim September 2024 as

NATIONAL PREPAREDNESS MONTH

in Richland Hills, Texas and encourage all citizens and businesses to create and implement their own emergency preparedness plans, and strive to be a more resilient and prepared society.

____
Mayor Curtis Bergthold
City of Richland Hills

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Lindsay Rawlinson, City Secretary

Date: September 9, 2024

Subject: Minutes from the August 26, 2024 Regular City Council Meeting

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Agenda Item:

Approval of minutes from the August 26, 2024 City Council Regular Meeting

Background Information:

N/A

Financial Considerations:

N/A

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

August 26, 2024 Draft Minutes

Council Action Requested:

Motion to approve the minutes from the August 26, 2024 City Council Regular Meeting

RICHLAND HILLS CITY COUNCIL
REGULAR MEETING
AUGUST 26, 2024
MINUTES

Roll Call:

Council present	Council absent
Curtis Bergthold, Mayor	
Douglas Knowlton, Mayor Pro Tem	
Travis Malone, Place 2	
Theresa Bledsoe, Place 3	
John Skier, Place 4	
G.W. Estep, Place 5	
Roland Goveas, Place 6	

Staff present
Candice Edmondson, City Manager
Lindsay Rawlinson, City Secretary
James Donovan, City Attorney

CITY COUNCIL WORK SESSION – 5:01 PM

1. **Executive Session:** Pursuant to the Open Meetings Act, Chapter 551, Texas Government Code, Sections 551.071, 551.072, 551.073, 551.074, 551.076, 551.087, 418.183(f) and 418.106(d) & (e). Executive Session may be held, under these exceptions, at any time during the meeting that a need arises for the City Council to seek advice from the City Attorney as to the posted subject matter of this City Council meeting.

None.

2. **FY 2025 Budget Overview: Special Revenue Funds**

City Manager Candice Edmondson presented an overview of the Special Revenue and Debt Service Funds FY 2025 proposed budgets. She advised that the proposed budget is based on an ad valorem tax rate of $0.518879, which is a 0.73 percent reduction from FY 2024, and includes a proposed three percent pay increase for civilian personnel and a market salary adjustment for public safety personnel. Debt Service is supported by ad valorem taxes.

Ms. Edmondson also provided a listing of Special Revenue Funds including the Court Security Fund, Court Technology Fund, Crime Control and Prevention District Fund, Richland Hills Development Corporation Fund, Oil and Gas Fund, Hotel Occupancy Tax Fund, Capital Improvement Projects Fund, Tax Increment Financing (TIF) Fund, Street Improvement Fund, Vehicle Replacement Fund, Keep Richland Hills Beautiful Fund, Link

Replacement Fund, American Rescue Plan Fund, Emergency Management Fund, and the Strategic Initiative Fund. She advised of the purpose of each fund and projects within the funds included for FY 2025.

Discussion ensued regarding the overall cost of the Glenview Corridor project including the approximately six million dollars in funding from Tarrant County as well as the replacement of the gym floor at The Link.

3. Discuss items listed on tonight's City Council agenda. No action will be taken and each item will be considered during the Regular Session.

7A. Street Improvement Projects

Director of Public Works and Capital Projects Kip Dernovich presented the street improvement projects update and advised that Quality Construction began work on the stormwater portion of the Magnolia Park project on July 22, 2024. Additionally, he advised that illuminated street signs have been approved by TxDOT and installation is expected to be completed by the second week of October 2024.

7B. July Department Reports

Director of Public Works and Capital Projects Kip Dernovich presented the Public Works Department update and advised of issues including the approval of illuminated street signs, 4,950 feet of sewer line cleaned, and 66 potholes were repaired.

Mayor Bergthold adjourned the work session at 6:56 p.m.

REGULAR SESSION – Mayor Bergthold Called to Order – Time 7:01 p.m.

INVOCATION AND PLEDGES OF ALLEGIANCE – Mayor Bergthold

PRESENTATIONS

1A. Employee Service Award

City Manager Candice Edmondson announced the employee service award and expressed congratulations to the following employee on reaching an employment milestone with the City of Richland Hills:

10 Years of Service
Fire Engineer Michael Ferguson

1B. National Payroll Week Proclamation

Mayor Bergthold read a proclamation declaring the week of Labor Day 2024 as "National Payroll Week" in Richland Hills and presented it to City Manager Candice Edmondson.

Both patients received continuing care during transport to the hospital until care was transferred to the hospital staff. Chief Shelley presented A Shift personnel with an award for safely delivering the healthy baby boy.

1C. National Library Card Sign-Up Month Proclamation

Mayor Bergthold read a proclamation declaring September 2024 as “Library Card Sign-Up Month” in Richland Hills and presented it to Library Director Chantele Hancock.

1D. Citizen Appearances/Public Comments

None.

CONSENT AGENDA

2A. Approved minutes from the August 12, 2024 City Council Regular Meeting

2B. Approved Ordinance 1506-24 approving and adopting an amended budget for FY 2024 authorizing an expenditure of $62,650 to Sunbelt Pools for repair of the Link water feature

2C. Excused the absence of Councilmember Roland Goveas from the August 12, 2024 regular City Council meeting

Motion: Motion was made by Councilmember Malone and seconded by Mayor Pro Tem Knowlton to approve the consent agenda.

Motion carried by a vote of 7-0.

PUBLIC HEARINGS, MEETINGS, AND OTHER RELATED ITEMS

3. None.

ORDINANCES & RESOLUTIONS AND OTHER RELATED ITEMS

4A. Approved Ordinance 1507-24 amending the Municipal Fee Schedule

City Manager Candice Edmondson presented the item to the City Council and advised that Ordinance 1507-24 amends the City’s Municipal Fee Schedule and reviewed the proposed changes. She advised of amended building permit fees, Link membership fees, as well as several fees related to animal services such as vaccination fees, impoundment fees, and sterilization fees.

Motion: Motion was made by Councilmember Goveas and seconded by Councilmember Estep to approve Ordinance 1507-24 amending the Municipal Fee Schedule

Motion carried by a vote of 7-0.

CONTRACTS, AGREEMENTS, BID AWARDS AND OTHER RELATED ITEMS

5. None.

OTHER ITEMS FOR CONSIDERATION

6A. Approved and adopted the FY 2025 General Government and Public Safety Pay Plans

City Manager Candice Edmondson advised that per the City's adopted Employee Compensation Plan, a market salary survey is to be conducted every two years and the City completed a full market survey in February 2023.

Last year, several of Richland Hills' market cities made adjustments to public safety pay causing compensation for Richland Hills police and fire personnel to fall below the adopted 90 percent market average (40^{th} percentile). Thus, the City completed a market survey this summer focused on public safety compensation. The recommended adjustments to keep all positions at 90 percent market average have been included in the proposed FY 2025 Budget.

The market salary survey adjustments to keep public safety positions at 90 percent market average totaled approximately $297,891 split between the General Fund and Crime Control Prevention District Funds. Even with some of the pay grade changes on the general government pay plan, those employees remained within range, so no salary adjustments were needed. Both public safety and general government employees have been recommended to receive a 3 percent cost of living adjustment. All market salary and cost of living adjustments are included in the proposed FY 2025 Budget.

Motion: Motion was made by Councilmember Goveas and seconded by Councilmember Estep to approve and adopt the FY 2025 General Government and Public Safety Pay Plans.

Motion carried by a vote of 7-0.

REPORTS & DISCUSSIONS

7A. Street Improvement Projects

Item was discussed during the work session.

7B. July Department Reports

Item was discussed during the work session.

Library Director Chantele Hancock presented the July Library report and presented the Summer Reading Program recap and advised that 125 people participated. Additionally, she discussed several summer programs including The Shark Guy, The Creature Teacher, and Pirates: History vs. Hollywood.

Fire Chief Russell Shelley presented the July Fire Department report and advised of education and training completed by staff and the Joint Police/Fire Honor Guard is making good progress.

7C. Richland Hills EMS Transport Discussion

Fire Chief Russell Shelley presented the item to the City Council and advised of the history of Richland Hills Fire Rescue which began providing ambulance transport services to the community in the early 1970s. In December 2022, the City began the current transport model in partnership with Medstar. This model allows the Richland Hills owned ambulance to be operated when a shift is fully staffed with five people. Medstar became the primary transport ambulance anytime staffing levels dropped below five people which occurs approximately 40 to 50 percent of the month. The fire engine is always staffed with at least three personnel and serves as a first response unit with paramedic level care.

Medstar was formed as a pseudo governmental agency from an EMS Ordinance in cooperation with the City of Fort Worth and has been serving Fort Worth and surrounding cities since 1986. Medstar operated in a surplus status until FY2020 when issues such as COVID-19 and subsidies received changed. Fort Worth expressed concern following a request by Medstar in 2023 for a $4.2 million subsidy to sustain day to day operations and formed an Ad Hoc Committee to evaluate the entire EMS program in Fort Worth.

In May 2024, the Fort Worth City Council voted to withdraw from the Medstar system and take responsibility for EMS transport. Member cities of the Medstar system were invited to move to Fort Worth for EMS transport with proportional subsidies based on usage. All current member cities have confirmed or tentatively committed to move with Fort Worth away from Medstar and the proposed transition date from Medstar to Fort Worth EMS is July 1, 2025.

Chief Shelley further explained the new proposed system and advised that the Fort Worth Fire Department would take responsibility and administer the new Fort Worth EMS program. Fort Worth currently constitutes nearly 91 percent of the overall system usage and the remaining costs would be shared proportionally by the member cities.

Chief Shelley presented the City Council with two ambulance transport models for consideration. The first option presented was to hire additional staff to allow six firefighters per shift with five personnel minimum on duty at all times and bring EMS and ambulance transport fully in-house.

The second option presented was to decrease shift staffing to four personnel per shift with three personnel minimum on duty at all times and outsource EMS transports to the City of Fort Worth EMS. An EMS Coordinator/Community Paramedic and Fire Inspector/Investigator positions would be created.

Chief Shelley presented the pros and cons for each option and the overall cost to the City to implement each option.

Discussion ensued regarding each option.

COMMUNITY INTEREST ITEMS

8. Councilmember Estep advised of several upcoming events:

- Friday, August 30, 2024, Color Your Own Book Bag, Public Library, 6:00 p.m.;
- Saturday, August 31, 2024, Cupcakes and Coffee with the Mayor, The Cake Supply Store, 10:00 a.n. to noon;
- Thursday, September 5, 2024, Citizens Police Academy, Police Department;
- Thursday, September 12, 2024,
  - Senior Lunch Bunch and Bingo, The Link, 12:00 to 2:00 p.m.;
  - Tarrant County Food Pantry, The Link parking lot, 5:30 to 7:00 p.m.; and
- Friday, September 20, 2024, Fiesta de Herencia, The Link Plaza, 6:00 to 9:00 p.m.;
- Every Thursday, Coffee Talk, Public Library, 10:00 to 11:30 a.m.

Mayor Pro Tem Knowlton asked for prayers for Councilmember Estep's wife, Lisa.

EXECUTIVE SESSION

9. **Executive Session:** Pursuant to the Open Meetings Act, Chapter 551, Texas Government Code, Sec. 551.071, Sec. 551.072, Sec. 551.073, Sec. 551.074, Sec. 551.076, Sec. 551.087 and Sec. 418.0183 (f) and 418.106 (d) & (e) of the Texas Government Code (Texas Disaster Act).

ADJOURNMENT

10. There being no further business to come before the City Council, Mayor Bergthold declared the meeting adjourned at 8:46 p.m.

ATTEST: **APPROVED:**

Lindsay Rawlinson, City Secretary

Curtis Bergthold, Mayor

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Candice Edmondson, City Manager

Date: September 9, 2024

Subject: Update of Authorized Representatives at the Federal Reserve Bank

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Agenda Item:

Approve an update to the Authorized Representatives at the Federal Reserve Bank for City deposits at JP Morgan Chase Bank, N.A.

Background Information:

The purpose of this item is to add Erika McComis, Director of Finance, as an authorized representative for approving and releasing collateral at the Federal Reserve Bank of Boston. The attached agreement form also retains current authorized representatives Candice Edmondson, City Manager and Terry Leake, Finance Specialist, and removes Bernadette Gendron, Senior Accountant, who is retiring from the City of Richland Hills.

For City deposits at JP Morgan Chase Bank, N.A. that are greater than the FDIC limit of $250,000, there are collateral securities held to back the City's deposits by the Federal Reserve at the Boston location. Collateralization of deposits is required by State and is included in the City's investment policy for the safety of the City's deposits.

Financial Considerations:

The proposed update will provide the City with the authorization to ensure that funds held at JP Morgan Chase Bank N.A. are promptly and properly collateralized.

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

Pledgee Agreement Form – Federal Reserve Bank of Boston

Council Action Requested:

Motion to approve an update to the Authorized Representatives at the Federal Reserve Bank for City deposits at JP Morgan Chase Bank, N.A.

Pledgee Agreement Form

To: Federal Reserve Bank of Boston
600 Atlantic Avenue
Boston, MA 02210
Attn: Wholesale Operations/Joint Custody

Tel: 800-327-0147, Option #4
Fax: 877-973-8972

Date: 9/09/2024

We, the City of Richland Hills agree to the terms of **Appendix C** of your ***Operating Circular 7***, dated August 19, 2005, as it may be amended from time to time with respect to the account on your books designated B293. (4 digit alpha-numeric account number)

We further agree that you may accept par for par substitutions: securities from the Pledgor as a replacement of, or in substitution for, those securities presently held (please check one):

■ NO (Instructions required for each withdrawal)   ☐ YES (Standing approval)

Provided that the replacement or substitution does not reduce the aggregate par amount of securities held in custody for us. (See ***Operating Circular 7, Appendix C, Section 4.3.)***

We authorize you to use the following call-back procedure for securities transactions pertaining to this account (please check one):

■ Three-party call-back   ☐ Four-party call-back

We certify that the individuals listed below may take authoritative action on our behalf with respect to the account, including a direction to release collateral from the account. You may rely on the authority of these individuals with respect to the account until we otherwise notify you.

Telephone: (817) 616-3807   Print Name: Candice Edmondson   Title: City Manager
Fax: (817) 616-3803   Signature: ______   Date: 9/09/2024

Telephone: (817) 616-3815   Print Name: Erika McComis   Title: Finance Director
Fax: (817) 616-3803   Signature: ______   Date: 9/09/2024

Telephone: (817) 616-3817   Print Name: Terry Leake   Title: Finance Specialist
Fax: (817) 616-3803   Signature: ______   Date: 9/09/2024

Pledgee Agreement Form
(page 2 of 2)

The Undersigned hereby certifies that he/she is the present lawful incumbent of the designated public office.

Pledgee

_City of Richland Hills
Name of governmental unit

_3200 Diana Drive
Street Address or P.O Box Number

_Richland Hills, TX 76118
City, State, Zip Code

____
Official Signature/ **Date**

_Candice Edmondson, City Manager
Printed Name and Title

Notary

State of ___________________________

County of _______________________

On this _____day of ___________, 20_ before me personally appeared ________________________________, to me personally known or satisfactorily proven, who by me duly sworn, did depose and say that he/she resides at ____, in the City of _________________________________, in the State of _______________________, that he/she is the _______________________________[Title] of ____and that he/she executed this document on behalf of _____________________________________before me.

____
(Signature of Notary)

____
(Print name of Notary)

My commission expires on ________________________ [Date]

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Candice Edmondson, City Manager

Date: September 9,2024

Subject: Update of Authorized Representatives for TexPool

Agenda Item:

Approve Resolution 600-24 authorizing the change of authorized representatives for the Texas Local Government Investment Pool (TexPool)

Background Information:

The purpose of this item is to add Erika McComis, Director of Finance, as an authorized representative to invest funds for the City of Richland Hills with TexPool. The attached resolution also retains current authorized representatives Candice Edmondson, City Manager and Terry Leake, Finance Specialist; and removes Bernadette Gendron, Senior Accountant, who is retiring from the City of Richland Hills. The City utilizes TexPool for investment of funds and TexPool requires formal action by City Council to make changes to authorized representatives.

Financial Considerations:

The proposed update will provide the City with the authorization to ensure unimpeded access to funds while allowing for the investment of these local funds.

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

Resolution 600-24
TexPool Resolution Amending Authorized Representatives

Council Action Requested:

Motion to approve Resolution 600-24 authorizing the change of authorized representatives for the Texas Local Government Investment Pool (TexPool)

RESOLUTION NO. 600-24

A RESOLUTION OF THE RICHLAND HILLS CITY COUNCIL AMENDING THE AUTHORIZED REPRESENTATIVES FOR THE TEXAS LOCAL GOVERNMENT INVESTMENT POOL (TEXPOOL)

WHEREAS, the City of Richland Hills, Location Number 78215, is a local government of the State of Texas and is empowered to delegate to a public funds investment pool the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

WHEREAS, it is in the best interest of the Participant to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pool ("TexPool / TexPool Prime"), a public funds investment pool, were created on behalf of entities whose investment objective in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, this document supersedes all previous Authorized Representative forms.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS, THAT:

SECTION 1.

The individuals, whose signatures appear in this Resolution, are Authorized Representatives of the Participant and are each hereby authorized to transmit funds for investment in TexPool / TexPool Prime and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.

SECTION 2.

An Authorized Representative of the Participant may be deleted by a written instrument signed by two remaining Authorized Representatives provided that the deleted Authorized Representative (1) is assigned job duties that no longer require access to the Participant's TexPool / TexPool Prime account or (2) is no longer employed by the Participant.

SECTION 3.

The Participant may by Amending Resolution signed by the Participant add an Authorized Representative provided the additional Authorized Representative is an officer, employee, or agent of the Participant. Any new individuals will be issued personal identification numbers to transact business with TexPool Participant Services.

Erika McComis, Director of Finance
emccomis@richlandhills.com
817-616-3815 Phone
817-616-3803 Fax

Candice Edmondson, City Manager
cedmondson@richlandhills.com
817-616-3807 Phone
817-616-3803 Fax

Terry Leake, Finance Specialist
tleake@richlandhills.com
817-616-3817 Phone
817-616-3803 Fax

SECTION 4.

The name of the Authorized Representative listed above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement: **Erika McComis**

SECTION 5.

This Resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexPool Participant Services receives a copy of any such amendment or revocation.

APPROVED AND ADOPTED at a regular called meeting of the Richland Hills City Council on September 9, 2024, by a vote of _____ayes, _____nays, and _____abstentions.

ATTEST:

Lindsay Rawlinson, City Secretary

APPROVED:

The Honorable Mayor Curtis Bergthold

TEXPOOL
AN INVESTMENT SERVICE FOR PUBLIC FUNDS

Resolution Amending Authorized Representatives

Please complete this form to amend or designate Authorized Representatives. *This document supersedes all prior Authorized Representative forms.*

*** Required Fields**

1. Resolution

WHEREAS,

City of Richland Hills — 78215

Participant Name* — Location Number*

("**Participant**") is a local government of the State of Texas and is empowered to delegate to a public funds investment pool the authority to invest funds and to act as custodian of investments purchased with local investment funds; and

WHEREAS, it is in the best interest of the Participant to invest local funds in investments that provide for the preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act; and

WHEREAS, the Texas Local Government Investment Pool ("**TexPool / Texpool Prime**"), a public funds investment pool, were created on behalf of entities whose investment objective in order of priority are preservation and safety of principal, liquidity, and yield consistent with the Public Funds Investment Act.

NOW THEREFORE, be it resolved as follows:

A. That the individuals, whose signatures appear in this Resolution, are Authorized Representatives of the Participant and are each hereby authorized to transmit funds for investment in TexPool / TexPool Prime and are each further authorized to withdraw funds from time to time, to issue letters of instruction, and to take all other actions deemed necessary or appropriate for the investment of local funds.

B. That an Authorized Representative of the Participant may be deleted by a written instrument signed by two remaining Authorized Representatives provided that the deleted Authorized Representative (1) is assigned job duties that no longer require access to the Participant's TexPool / TexPool Prime account or (2) is no longer employed by the Participant; and

C. That the Participant may by Amending Resolution signed by the Participant add an Authorized Representative provided the additional Authorized Representative is an officer, employee, or agent of the Participant;

List the Authorized Representative(s) of the Participant. Any new individuals will be issued personal identification numbers to transact business with TexPool Participant Services.

1.
Name: Candice Edmondson
Title: City Manager
Phone: 8176163807
Fax: 8176163803
Email: cedmondson@richlandhills.com
Signature:

2.
Name: Erika McComis
Title: Director of Finance
Phone: 8176163815
Fax: 8176163803
Email: emccomis@richlandhills.com
Signature:

3.
Name: Terry Leake
Title: Finance Specialist
Phone: 8176163817
Fax: 8176163803
Email: tleake@richlandhills.com
Signature:

Form Continues on Next Page

1. Resolution (continued)

4.

Name | Title

Phone | Fax | Email

Signature

List the name of the Authorized Representative listed above that will have primary responsibility for performing transactions and receiving confirmations and monthly statements under the Participation Agreement.

Erika McComis

Name

In addition and at the option of the Participant, one additional Authorized Representative can be designated to perform only inquiry of selected information. *This limited representative cannot perform transactions.* If the Participant desires to designate a representative with inquiry rights only, complete the following information.

Name | Title

Phone | Fax | Email

D. That this Resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexPool Participant Services receives a copy of any such amendment or revocation. This Resolution is hereby introduced and adopted by the Participant at its regular/special meeting held on the 09 day of September, 2024.

Note: Document is to be signed by your Board President, Mayor or County Judge and attested by your Board Secretary, City Secretary or County Clerk.

City of Richland Hills

Name of Participant*

SIGNED

Signature*

Curtis Bergthold

Printed Name*

Mayor

Title*

ATTEST

Signature*

Lindsay Rawlinson

Printed Name*

City Secretary

Title*

2. Mailing Instructions

The completed Resolution Amending Authorized Representatives can be faxed to TexPool Participant Services at 1-866-839-3291, and mailed to:

TexPool Participant Services
1001 Texas Avenue, Suite 1150
Houston, TX 77002

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Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Candice Edmondson, City Manager

Date: September 9, 2024

Subject: Update of Authorized Representatives for TexSTAR

Agenda Item:

Approve Resolution 601-24 authorizing the change of authorized representatives for the Texas Short Term Asset Reserve Program (TexSTAR)

Background Information:

The purpose of this item is to add Erika McComis, Director of Finance, as an authorized representative to invest funds for the City of Richland Hills with TexSTAR. The attached resolution also retains current authorized representatives Candice Edmondson, City Manager, and Terry Leake, Finance Specialist; and removes Bernadette Gendron, Senior Accountant, who is retiring from the City of Richland Hills. The City utilizes TexSTAR for investment of funds and TexSTAR requires formal action by City Council to make changes to authorized representatives.

Financial Considerations:

The proposed update will provide the City with the authorization to ensure unimpeded access to funds while allowing for the investment of these local funds.

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

Resolution 601-24
TexSTAR Amending Resolution Form

Council Action Requested:

Motion to approve Resolution 601-24 authorizing the change of authorized representatives for the Texas Short Term Asset Reserve Program (TexSTAR)

RESOLUTION NO. 601-24

A RESOLUTION OF THE RICHLAND HILLS CITY COUNCIL AMENDING THE AUTHORIZED REPRESENTATIVES FOR THE SHORT TERM ASSET RESERVE FUND (TEXSTAR)

WHEREAS, the City of Richland Hills (the “Government Entity”) by authority of the Application for Participation in TexSTAR (the “Application”) has entered into an Interlocal Agreement (the “Agreement”) and has become a participant in the public funds investment pool created there under known as TexSTAR Short Term Asset Reserve Fund (“TexSTAR”); and

WHEREAS, the Application designated on one or more “Authorized Representatives” within the meaning of the Agreement; and

WHEREAS, the Government Entity now wishes to update and designate the following persons as the “Authorized Representatives” within the meaning of the Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS, THAT:

SECTION 1.

The following officers, officials or employees of the Government Entity specified in this document are hereby designated as “Authorized Representatives” within the meaning of the Agreement, with full power and authority to open accounts, to deposit and withdraw funds, to agree to the terms for use of the website for online transactions, to designate other authorized representatives, and to take all other action required or permitted by Government Entity under the Agreement created by the application, all in the name and on behalf of the Government Entity.

SECTION 2.

This document supersedes and replaces the Government Entity’s previous designation of officers, officials or employees of the Government Entity as Authorized Representatives under the Agreement.

SECTION 3.

This resolution will continue in full force and effect until amended or revoked by Government Entity and written notice of the amendment or revocation is delivered to the TEXSTAR Board.

SECTION 4.

Terms used in this resolution have the meanings given to them by the Application.

SECTION 5.

Each of the following Participant officials is designated as Participant's Authorized Representative authorized to give notices and instructions to the Board in accordance with the Agreement, the Bylaws, the Investment Policy, and the Operating Procedures:

Erika McComis, Director of Finance
emccomis@richlandhills.com
817-616-3815 Phone
817-616-3803 Fax

Candice Edmondson, City Manager
cedmondson@richlandhills.com
817-616-3807 Phone
817-616-3803 Fax

Terry Leake, Finance Specialist
tleake@richlandhills.com
817-616-3817 Phone
817-616-3803 Fax

SECTION 6.

The name of the Authorized Representative listed above that will be designated as the Primary Contact and will receive all TexSTAR correspondence including transaction confirmations and monthly statements: **Erika McComis**

SECTION 7.

Participant may designate other authorized representatives by written instrument signed by an existing Participant Authorized Representative or Participant's chief executive officer.

SECTION 8.

This Resolution and its authorization shall continue in full force and effect until amended or revoked by the Participant, and until TexSTAR Participant Services receives a copy of any such amendment or revocation.

APPROVED AND ADOPTED at a regular called meeting of the Richland Hills City Council on September 9, 2024, by a vote of _____ayes, _____nays, and _____abstentions.

ATTEST:	**APPROVED:**
______________________________	______________________________
Lindsay Rawlinson, City Secretary	The Honorable Mayor Curtis Bergthold

AMENDING RESOLUTION

WHEREAS, the City of Richland Hills

(the "Government Entity") by authority of the Application for Participation in TexSTAR (the "Application") has entered into an Interlocal Agreement (the "Agreement") and has become a participant in the public funds investment pool created there under known as TexSTAR Short Term Assert Reserve Fund ("TexSTAR");

WHEREAS, the Application designated on one or more "Authorized Representatives" within the meaning of the Agreement;

WHEREAS, the Government Entity now wishes to update and designate the following persons as the "Authorized Representatives" within the meaning of the Agreement;

NOW, THEREFORE, BE IT RESOLVED:

SECTION 1. The following officers, officials or employees of the Government Entity specified in this document are hereby designated as "Authorized Representatives" within the meaning of the Agreement, with full power and authority to open accounts, to deposit and withdraw funds, to agree to the terms for use of the website for online transactions, to designate other authorized representatives, and to take all other action required or permitted by Government Entity under the Agreement created by the application, all in the name and on behalf of the Government Entity.

SECTION 2. This document supersedes and replaces the Government Entity's previous designation of officers, officials or employees of the Government Entity as Authorized Representatives under the Agreement

SECTION 3. This resolution will continue in full force and effect until amended or revoked by Government Entity and written notice of the amendment or revocation is delivered to the TEXSTAR Board.

SECTION 4. Terms used in this resolution have the meanings given to them by the Application.

Authorized Representatives. Each of the following Participant officials is designated as Participant's Authorized Representative authorized to give notices and instructions to the Board in accordance with the Agreement, the Bylaws, the Investment Policy, and the Operating Procedures:

1. Name: Candice Edmondson Title: City Manager
   Signature: ________________ Phone: 817-616-3807
   Email: cedmondson@richlandhills.com
2. Name: Erika McComis Title: Director of Finance
   Signature: ________________ Phone: 817-616-3815
   Email: emccomis@richlandhills.com
3. Name: Terry Leake Title: Finance Specialist
   Signature: ________________ Phone: 817-616-3817
   Email: tleake@richlandhills.com
4. Name: ________________ Title: ________________
   Signature: ________________ Phone: ________________
   Email: ________________

{REQUIRED} PRIMARY CONTACT: List the name of the Authorized Representative **listed above** that will be designated as the Primary Contact and will receive all TexSTAR correspondence including transaction confirmations and monthly statements

Name: City of Richland Hills

*{**OPTIONAL} INQUIRY ONLY CONTACT:*** In addition, the following additional Participant representative (***not listed above***) is designated as an ***Inquiry Only*** Representative authorized to obtain account information:

Name: ________________ Title: ________________
Signature: ________________ Phone: ________________
Email: ________________

Participant may designate other authorized representatives by written instrument signed by an existing Participant Authorized Representative or Participant's chief executive officer.

REQUIRED
PLACE OFFICIAL SEAL OF ENTITY HERE

DATED September 9, 2024

City of Richland Hills
(NAME OF PARTICIPANT)

SIGNED BY: ________________
(Signature of official)

Curtis Bergthold, Mayor
(Printed name and title)

ATTESTED BY: ________________
(Signature of official)

Lindsay Rawlinson, City Secretary
(Printed name and title)

FOR INTERNAL USE ONLY
APPROVED AND ACCEPTED: TEXAS SHORT TERM ASSET RESERVE FUND

....
AUTHORIZED SIGNER

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Candice Edmondson, City Manager

Date: September 9, 2024

Subject: Negotiated Rate Settlement with Atmos

Agenda Item:

Approve Resolution 599-24 approving a negotiated settlement between the Atmos Cities Steering Committee (ACSC) and Atmos Energy Corp., Mid-Tex Division regarding the Company's 2024 Rate Review Mechanism Filing

Background Information:

Richland Hills, along with 181 other Mid-Texas cities served by Atmos Energy Corporation, Mid-Tex Division ("Atmos Mid-Tex" or "Company"), is a member of the Atmos Cities Steering Committee ("ACSC"). In 2007, ACSC and Atmos Mid-Tex settled a rate application filed by the Company pursuant to Section 104.301 of the Texas Utilities Code for an interim rate adjustment commonly referred to as a GRIP filing (arising out of the Gas Reliability Infrastructure Program legislation). That settlement created a substitute rate review process, referred to as Rate Review Mechanism ("RRM"), as a substitute for future filings under the GRIP statute.

Since 2007, there have been several modifications to the original RRM Tariff. The most recent iteration of an RRM Tariff was reflected in an ordinance adopted by ACSC members in 2018. On or about April 1, 2024, the Company filed a rate request pursuant to the RRM Tariff adopted by ACSC members. The Company claimed that its cost-of-service in a test year ending December 31, 2023, entitled it to additional system-wide revenues of $196.8 million.

Application of the standards set forth in ACSC's RRM Tariff reduces the Company's request to $182.5 million, $132.6 million of which would be applicable to ACSC members. After reviewing the filing and conducting discovery, ACSC's consultants concluded that the system-wide deficiency under the RRM regime should be $149.6 million instead of the claimed $182.5 million.

After several settlement meetings, the parties have agreed to settle the case for $164.7 million. This is a reduction of $32.1 million to the Company's initial request. This includes payment of ACSC's expenses. The Effective Date for new rates is October 1, 2024. ACSC members should take action approving the Resolution before September 30, 2024.

Rate Tariffs:
Atmos generated rate tariffs attached to the Resolution will generate $164.7 million in additional revenues. Atmos also prepared a Proof of Revenues supporting the settlement figures. ACSC consultants have agreed that Atmos' Proof of Revenues is accurate.

Bill Impact:
The impact of the settlement on average residential rates is an increase of $5.52 on a monthly basis, or 6.84%. The increase for average commercial usage will be $13.39 or 3.44%. Atmos provided bill impact comparisons containing these figures.

Summary of ACSC's Objection to the Utilities Code Section 104.301 GRIP Process:
ACSC strongly opposed the GRIP process because it constitutes piecemeal ratemaking by ignoring declining expenses and increasing revenues while rewarding the Company for increasing capital investment on an annual basis. The GRIP process does not allow any review of the reasonableness of capital investment and does not allow cities to participate in the Railroad Commission's review of annual GRIP filings or allow recovery of cities' rate case expenses. The Railroad Commission undertakes a mere administrative review of GRIP filings (instead of a full hearing) and rate increases go into effect without any material adjustments. In ACSC's view, the GRIP process unfairly raises customers' rates without any regulatory oversight. In contrast, the RRM process has allowed for a more comprehensive rate review and annual evaluation of expenses and revenues, as well as capital investment.

RRM Savings Over GRIP:
While residents outside municipal limits must pay rates governed by GRIP, there are some cities served by Atmos Mid-Tex that chose to remain under GRIP rather than adopt RRM. Additionally, the City of Dallas adopted a variation of RRM which is referred to as DARR. When new rates become effective on October 1, 2023, ACSC residents will maintain an economic monthly advantage over GRIP and DARR rates.

Comparison to Other Mid-Tex Rates (Residential)

	Average Bill	Compared to RRM Cities
RRM Cities:	$48.19	-
DARR:	$54.30	$6.11
ATM Cities:	$49.59	$1.40
Environs:	$49.53	$1.34

Note: ATM Cities and Environs rates are as-filed, and DARR uses a test year ending in September rather than December.

Conclusion:
The Legislature's GRIP process allowed gas utilities to receive annual rate increases associated with capital investments. The RRM process has proven to result in a more efficient and less costly (both from a consumer rate impact perspective and from a ratemaking perspective) than the GRIP process. Given Atmos Mid-Tex's claim that its historic cost of service should entitle it to recover $196.8 million in additional system-wide revenues, the RRM settlement at $164.7 million for ACSC Cities reflects substantial

savings to ACSC cities. Settlement at $164.7 million is fair and reasonable. The ACSC Executive Committee consisting of city employees of 18 ACSC members urges all ACSC members to pass the Resolution before September 30, 2024. New rates become effective October 1, 2024.

Financial Considerations:

N/A

Legal Review:

Legal Counsel with Lloyd Gosselink Rochelle & Townsend, P.C., who represent ACSC member cities, reviewed the 2024 RRM Resolution and attachments.

Board/Citizen Input:

N/A

Attachments:

Resolution 599-24
2024 RRM Average Bill Comparison

Council Action Requested:

Motion to approve Resolution 599-24 approving a negotiated settlement between the Atmos Cities Steering Committee (ACSC) and Atmos Energy Corp., Mid-Tex Division regarding the Company's 2024 Rate Review Mechanism Filing

RESOLUTION NO. 599-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS, APPROVING A NEGOTIATED SETTLEMENT BETWEEN THE ATMOS CITIES STEERING COMMITTEE ("ACSC") AND ATMOS ENERGY CORP., MID-TEX DIVISION REGARDING THE COMPANY'S 2024 RATE REVIEW MECHANISM FILING; DECLARING EXISTING RATES TO BE UNREASONABLE; ADOPTING TARIFFS THAT REFLECT RATE ADJUSTMENTS CONSISTENT WITH THE NEGOTIATED SETTLEMENT; FINDING THE RATES TO BE SET BY THE ATTACHED SETTLEMENT TARIFFS TO BE JUST AND REASONABLE AND IN THE PUBLIC INTEREST; APPROVING AN ATTACHMENT ESTABLISHING A BENCHMARK FOR PENSIONS AND RETIREE MEDICAL BENEFITS; REQUIRING THE COMPANY TO REIMBURSE ACSC'S REASONABLE RATEMAKING EXPENSES; DETERMINING THAT THIS RESOLUTION WAS PASSED IN ACCORDANCE WITH THE REQUIREMENTS OF THE TEXAS OPEN MEETINGS ACT; ADOPTING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND REQUIRING DELIVERY OF THIS RESOLUTION TO THE COMPANY AND THE ACSC'S LEGAL COUNSEL.

WHEREAS, the City of Richland Hills, Texas ("City") is a gas utility customer of Atmos Energy Corp., Mid-Tex Division ("Atmos Mid-Tex" or "Company"), and a regulatory authority with an interest in the rates, charges, and services of Atmos Mid-Tex; and

WHEREAS, the City is a member of the Atmos Cities Steering Committee ("ACSC"), a coalition of similarly-situated cities served by Atmos Mid-Tex ("ACSC Cities") that have joined together to facilitate the review of, and response to, natural gas issues affecting rates charged in the Atmos Mid-Tex service area; and

WHEREAS, ACSC and the Company worked collaboratively to develop a Rate Review Mechanism ("RRM") tariff that allows for an expedited rate review process by ACSC Cities as a substitute to the Gas Reliability Infrastructure Program ("GRIP") process instituted by the Legislature, and that will establish rates for the ACSC Cities based on the system-wide cost of serving the Atmos Mid-Tex Division; and

WHEREAS, the current RRM tariff was adopted by the City in a rate ordinance in 2018; and

WHEREAS, on about April 1, 2024, Atmos Mid-Tex filed its 2024 RRM rate request with ACSC Cities based on a test year ending December 31, 2023; and

WHEREAS, ACSC coordinated its review of the Atmos Mid-Tex 2024 RRM filing through its Executive Committee, assisted by ACSC's attorneys and consultants, to resolve issues identified in the Company's RRM filing; and

WHEREAS, the Executive Committee, as well as ACSC's counsel and consultants, recommend that ACSC Cities approve an increase in base rates for Atmos Mid-Tex of $164.7 million on a system-wide basis with an Effective Date of October 1, 2024; and

WHEREAS, ACSC agrees that Atmos' plant-in-service is reasonable; and

WHEREAS, with the exception of approved plant-in-service, ACSC is not foreclosed from future reasonableness evaluation of costs associated with incidents related to gas leaks; and

WHEREAS, the attached tariffs (**Attachment 1**) implementing new rates are consistent with the recommendation of the ACSC Executive Committee, are agreed to by the Company, and are just, reasonable, and in the public interest; and

WHEREAS, the settlement agreement sets a new benchmark for pensions and retiree medical benefits (**Attachment 2**); and

WHEREAS, the RRM Tariff contemplates reimbursement of ACSC's reasonable expenses associated with RRM applications.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS, THAT:

SECTION 1.

The findings set forth in this Resolution are hereby in all things approved.

SECTION 2.

Without prejudice to future litigation of any issue identified by ACSC, the City Council finds that the settled amount of an increase in revenues of $164.7 million on a system-wide basis represents a comprehensive settlement of gas utility rate issues affecting the rates, operations, and services offered by Atmos Mid-Tex within the municipal limits arising from Atmos Mid-Tex's 2024 RRM filing, is in the public interest, and is consistent with the City's authority under Section 103.001 of the Texas Utilities Code.

SECTION 3.

Despite finding Atmos Mid-Tex's plant-in-service to be reasonable, ACSC is not foreclosed in future cases from evaluating the reasonableness of costs associated with incidents involving leaks of natural gas.

SECTION 4.

The existing rates for natural gas service provided by Atmos Mid-Tex are unreasonable. The new tariffs attached hereto and incorporated herein as Attachment 1, are just and reasonable, and are designed to allow Atmos Mid-Tex to recover annually an additional $164.7 million on a system-wide basis, over the amount allowed under currently approved rates. Such tariffs are hereby adopted.

SECTION 5.

The ratemaking treatment for pensions and retiree medical benefits in Atmos Mid-Tex's next RRM filing shall be as set forth on Attachment 2, attached hereto and incorporated herein.

SECTION 6.

Atmos Mid-Tex shall reimburse the reasonable ratemaking expenses of the ACSC in processing the Company's 2024 RRM filing.

SECTION 7.

To the extent any resolution or ordinance previously adopted by the Council is inconsistent with this Resolution, it is hereby repealed.

SECTION 8.

The meeting at which this Resolution was approved was in all things conducted in strict compliance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

SECTION 9.

If any one or more sections or clauses of this Resolution is adjudged to be unconstitutional or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, and the remaining provisions of the Resolution shall be interpreted as if the offending section or clause never existed.

SECTION 10.

Consistent with the City Ordinance that established the RRM process, this Resolution shall become effective from and after its passage with rates authorized by attached tariffs to be effective for bills rendered on or after October 1, 2024.

SECTION 11.

A copy of this Resolution shall be sent to Atmos Mid-Tex, care of Chris Felan, Vice President of Rates and Regulatory Affairs Mid-Tex Division, Atmos Energy Corporation, 5420 LBJ Freeway, Suite 1862, Dallas, Texas 75240, and to Thomas Brocato, General Counsel to ACSC, at Lloyd Gosselink Rochelle & Townsend, P.C., 816 Congress Avenue, Suite 1900, Austin, Texas 78701.

APPROVED AND ADOPTED at a regular meeting of the Richland Hills City Council on September 9, 2024, by a vote of _____ayes, _____nays, and _____abstentions.

APPROVED:

____
THE HONORABLE CURTIS BERGTHOLD, MAYOR

ATTEST:

____
LINDSAY RAWLINSON, CITY SECRETARY

Application
Applicable to Residential Customers for all natural gas provided at one Point of Delivery and measured through one meter.

Type of Service
Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate
Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Bill	$ 22.95 per month
Rider CEE Surcharge	$ 0.05 per month[1]
Total Customer Charge	$ 23.00 per month
Commodity Charge – All Ccf	$0.58974 per Ccf

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement
An Agreement for Gas Service may be required.

Notice
Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

[1]Reference Rider CEE - Conservation and Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2024.

Application
Applicable to Commercial Customers for all natural gas provided at one Point of Delivery and measured through one meter and to Industrial Customers with an average annual usage of less than 30,000 Ccf.

Type of Service
Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate
Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Bill	$ 81.75 per month
Rider CEE Surcharge	$ 0.00 per month[1]
Total Customer Charge	$ 81.75 per month
Commodity Charge – All Ccf	$ 0.19033 per Ccf

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement
An Agreement for Gas Service may be required.

Notice
Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Presumption of Plant Protection Level
For service under this Rate Schedule, plant protection volumes are presumed to be 10% of normal, regular, historical usage as reasonably calculated by the Company in its sole discretion. If a customer believes it needs to be modeled at an alternative plant protection volume, it should contact the company at mdtx-div-plantprotection@atmosenergy.com.

[1] Reference Rider CEE - Conservation and Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2024.
.

Application
Applicable to Industrial Customers with a maximum daily usage (MDU) of less than 200 MMBtu per day for all natural gas provided at one Point of Delivery and measured through one meter. Service for Industrial Customers with an MDU equal to or greater than 200 MMBtu per day will be provided at Company's sole option and will require special contract arrangements between Company and Customer.

Type of Service
Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate
Customer's monthly bill will be calculated by adding the following Customer and MMBtu charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Meter	$ 1,587.75 per month
First 0 MMBtu to 1,500 MMBtu	$ 0.6553 per MMBtu
Next 3,500 MMBtu	$ 0.4799 per MMBtu
All MMBtu over 5,000 MMBtu	$ 0.1029 per MMBtu

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Curtailment Overpull Fee
Upon notification by Company of an event of curtailment or interruption of Customer’s deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled “Daily Price Survey.”

Replacement Index
In the event the “midpoint” or “common” price for the Katy point listed in *Platts Gas Daily* in the table entitled “Daily Price Survey” is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

Agreement
An Agreement for Gas Service may be required.

Notice
Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions
In order to receive service under Rate I, Customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

Presumption of Plant Protection Level
For service under this Rate Schedule, plant protection volumes are presumed to be 10% of normal, regular, historical usage as reasonably calculated by the Company in its sole discretion. If a customer believes it needs to be modeled at an alternative plant protection volume, it should contact the company at mdtx-div-plantprotection@atmosenergy.com.

Application
Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., Mid-Tex Division Distribution System (Customer) for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility.

Type of Service
Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate
Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	$ 1,587.75 per month
First 0 MMBtu to 1,500 MMBtu	$ 0.6553 per MMBtu
Next 3,500 MMBtu	$ 0.4799 per MMBtu
All MMBtu over 5,000 MMBtu	$ 0.1029 per MMBtu

Upstream Transportation Cost Recovery: Plus an amount for upstream transportation costs in accordance with Part (b) of Rider GCR.

Retention Adjustment: Plus a quantity of gas as calculated in accordance with Rider RA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Imbalance Fees
All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

Monthly Imbalance Fees
Customer shall pay Company the greater of (i) $0.10 per MMBtu, or (ii) 150% of the difference per MMBtu between the highest and lowest "midpoint" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" during such month, for the MMBtu of Customer's monthly Cumulative Imbalance, as defined in the applicable Transportation Agreement, at the end of each month that exceeds 10% of Customer's receipt quantities for the month.

Curtailment Overpull Fee
Upon notification by Company of an event of curtailment or interruption of Customer’s deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled “Daily Price Survey.”

Replacement Index
In the event the “midpoint” or “common” price for the Katy point listed in *Platts Gas Daily* in the table entitled “Daily Price Survey” is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

Agreement
A transportation agreement is required.

Notice
Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company’s Tariff for Gas Service.

Special Conditions
In order to receive service under Rate T, customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

Provisions for Adjustment

The Commodity Charge per Ccf (100 cubic feet) for gas service set forth in any Rate Schedules utilized by the cities of the Mid-Tex Division service area for determining normalized winter period revenues shall be adjusted by an amount hereinafter described, which amount is referred to as the "Weather Normalization Adjustment." The Weather Normalization Adjustment shall apply to all temperature sensitive residential and commercial bills based on meters read during the revenue months of November through April. The five regional weather stations are Abilene, Austin, Dallas, Waco, and Wichita Falls.

Computation of Weather Normalization Adjustment

The Weather Normalization Adjustment Factor shall be computed to the nearest one-hundredth cent per Ccf by the following formula:

$$WNAF_i = R_i \quad \frac{(HSF_i \quad x \quad (NDD\text{-}ADD)\ )}{(BL_i \quad + \quad (HSF_i \quad x \quad ADD)\ )}$$

Where

i = any particular Rate Schedule or billing classification within any such particular Rate Schedule that contains more than one billing classification

$WNAF_i$ = Weather Normalization Adjustment Factor for the i^{th} rate schedule or classification expressed in cents per Ccf

R_i = Commodity Charge rate of temperature sensitive sales for the i^{th} schedule or classification.

HSF_i = heat sensitive factor for the i^{th} schedule or classification divided by the average bill count in that class

NDD = billing cycle normal heating degree days calculated as the simple ten-year average of actual heating degree days.

ADD = billing cycle actual heating degree days.

Bl_i = base load sales for the i^{th} schedule or classification divided by the average bill count in that class

The Weather Normalization Adjustment for the jth customer in ith rate schedule is computed as:

WNA_i = $WNAF_i$ x q_{ij}

Where q_{ij} is the relevant sales quantity for the jth customer in ith rate schedule.

Base Use/Heat Use Factors

	Residential		Commercial	
Weather Station	Base use Ccf	Heat use Ccf/HDD	Base use Ccf	Heat use Ccf/HDD
Abilene	9.52	0.1526	88.98	0.7485
Austin	8.87	0.1343	213.30	0.9142
Dallas	12.38	0.2024	185.59	1.0974
Waco	8.71	0.1219	130.62	0.7190
Wichita Falls	10.20	0.1394	117.78	0.6435

Weather Normalization Adjustment (WNA) Report

On or before June 1 of each year, the company posts on its website at atmosenergy.com/mtx-wna, in Excel format, a *Weather Normalization Adjustment (WNA) Report* to show how the company calculated its WNAs factor during the preceding winter season. Additionally, on or before June 1 of each year, the company files one hard copy and an Excel version of the *WNA Report* with the Railroad Commission of Texas' Gas Services Division, addressed to the Director of that Division.

ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
PENSIONS AND RETIREE MEDICAL BENEFITS FOR CITIES APPROVAL
TEST YEAR ENDING DECEMBER 31, 2023

Line No.	Description	Shared Services Pension Account Plan	Shared Services Post-Employment Benefit Plan	Mid-Tex Direct Pension Account Plan	Mid-Tex Direct Post-Employment Benefit Plan	Mid-Tex Direct Supplemental Executive Benefit Plan	Adjustment Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Proposed Benefits Benchmark - Fiscal Year 2024 Willis Towers Watson Report as adjusted	$ 1,402,365	$ (1,146,665)	$ 2,186,549	$ (4,070,086)	$ 278,107	
2	Allocation Factor	45.93%	45.93%	82.00%	82.00%	100.00%	
3	Proposed Benefits Benchmark Costs Allocated to Mid-Tex (Ln 1 x Ln 2)	$ 644,172	$ (526,717)	$ 1,792,929	$ (3,337,394)	$ 278,107	
4	O&M and Capital Allocation Factor	100.00%	100.00%	100.00%	100.00%	100.00%	
5	Proposed Benefits Benchmark Costs to Approve (Ln 3 x Ln 4)	$ 644,172	$ (526,717)	$ 1,792,929	$ (3,337,394)	$ 278,107	$ (1,148,903)
6							
7	O&M Expense Factor (WP_F-2.3, Ln 2)	81.70%	81.70%	38.85%	38.85%	11.24%	
8							
9	Summary of Costs to Approve:						
10	Total Pension Account Plan	$ 526,315		$ 696,536			$ 1,222,851
11	Total Post-Employment Benefit Plan		$ (430,349)		$ (1,296,547)		(1,726,896)
12	Total Supplemental Executive Benefit Plan					$ 31,256	31,256
13	Total (Ln 10 + Ln 11 + Ln 12)	$ 526,315	$ (430,349)	$ 696,536	$ (1,296,547)	$ 31,256	$ (472,789)

ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
AVERAGE BILL COMPARISON - BASE RATES
TEST YEAR ENDING DECEMBER 31, 2023

Line No.	Description								Current	Proposed	Change Amount	Change Percent
	(a)								(b)	(c)	(d)	(e)
1	**Rate R @ 42.8 Ccf**											
2	Customer charge								$ 22.25			
3	Consumption charge	42.8		CCF	X	$	0.48567	=	20.79			
4	Rider GCR Part A	42.8		CCF	X	$	0.27958	=	11.97			
5	Rider GCR Part B	42.8		CCF	X	$	0.47494	=	20.33			
6	Subtotal								$ 75.34			
7	Rider FF & Rider TAX		$	75.34	X		0.07196	=	5.42			
8	Total								$ 80.76			
9												
10	Customer charge									$ 22.95		
11	Consumption charge	42.8		CCF	X	$	0.58974	=		25.24		
12	Rider GCR Part A	42.8		CCF	X	$	0.27958	=		11.97		
13	Rider GCR Part B	42.8		CCF	X	$	0.47494	=		20.33		
14	Subtotal									$ 80.49		
15	Rider FF & Rider TAX		$	80.49	X		0.07196	=		5.79		
16	Total									$ 86.28	$ 5.52	6.84%
17												

ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
AVERAGE BILL COMPARISON - BASE RATES
TEST YEAR ENDING DECEMBER 31, 2023

Line No.	Description							Current	Proposed	Change Amount	Change Percent
	(a)							(b)	(c)	(d)	(e)
18	**Rate C @ 363.6 Ccf**										
19	Customer charge							$ 72.00			
20	Consumption charge	363.6	CCF	X	$	0.18280	=	66.47			
21	Rider GCR Part A	363.6	CCF	X	$	0.27958	=	101.67			
22	Rider GCR Part B	363.6	CCF	X	$	0.33806	=	122.93			
23	Subtotal							$ 363.07			
24	Rider FF & Rider TAX	$	363.07	X		0.07196	=	26.13			
25	Total							$ 389.20			
26											
27	Customer charge								$ 81.75		
28	Consumption charge	363.6	CCF	X	$	0.19033	=		69.21		
29	Rider GCR Part A	363.6	CCF	X	$	0.27958	=		101.67		
30	Rider GCR Part B	363.6	CCF	X	$	0.33806	=		122.93		
31	Subtotal								$ 375.56		
32	Rider FF & Rider TAX	$	375.56	X		0.07196	=		27.03		
33	Total								$ 402.59	$ 13.39	3.44%
34											

ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
AVERAGE BILL COMPARISON - BASE RATES
TEST YEAR ENDING DECEMBER 31, 2023

Line No.	Description							Current	Proposed	Change Amount	Change Percent
	(a)							(b)	(c)	(d)	(e)
35	**Rate I @ 1335 MMBTU**										
36	Customer charge							$ 1,382.00			
37	Consumption charge	1,335	MMBTU	X	$	0.7484	=	998.94			
38	Consumption charge	0	MMBTU	X	$	0.5963	=	-			
39	Consumption charge	0	MMBTU	X	$	0.2693	=	-			
40	Rider GCR Part A	1,335	MMBTU	X	$	2.7303	=	3,644.33			
41	Rider GCR Part B	1,335	MMBTU	X	$	0.7337	=	979.37			
42	Subtotal							$ 7,004.64			
43	Rider FF & Rider TAX		$ 7,004.64	X		0.07196	=	504.08			
44	Total							$ 7,508.72			
45											
46	Customer charge								$ 1,587.75		
47	Consumption charge	1,335	MMBTU	X	$	0.6553	=		874.67		
48	Consumption charge	0	MMBTU	X	$	0.4799	=		-		
49	Consumption charge	0	MMBTU	X	$	0.1029	=		-		
50	Rider GCR Part A	1,335	MMBTU	X	$	2.7303	=		3,644.33		
51	Rider GCR Part B	1,335	MMBTU	X	$	0.7337	=		979.37		
52	Subtotal								$ 7,086.12		
53	Rider FF & Rider TAX		$ 7,086.12	X		0.07196	=		509.94		
54	Total								$ 7,596.06	$ 87.34	1.16%
55											

ATMOS ENERGY CORP., MID-TEX DIVISION
MID-TEX RATE REVIEW MECHANISM
AVERAGE BILL COMPARISON - BASE RATES
TEST YEAR ENDING DECEMBER 31, 2023

Line No.	Description							Current	Proposed	Change Amount	Change Percent
	(a)							(b)	(c)	(d)	(e)
56	**Rate T @ 4645 MMBTU**										
57	Customer charge							$ 1,382.00			
58	Consumption charge	1,500	MMBTU	X	$	0.5684	=	852.60			
59	Consumption charge	3,145	MMBTU	X	$	0.4163	=	1,309.08			
60	Consumption charge	0	MMBTU	X	$	0.0893	=	-			
61	Rider GCR Part B	4,645	MMBTU	X	$	0.7337	=	3,407.90			
62	Subtotal							$ 6,951.58			
63	Rider FF & Rider TAX		$ 6,951.58	X		0.07196	=	500.26			
64	Total							$ 7,451.84			
65											
66	Customer charge								$ 1,587.75		
67	Consumption charge	1,500	MMBTU	X	$	0.6553	=		982.95		
68	Consumption charge	3,145	MMBTU	X	$	0.4799	=		1,509.08		
69	Consumption charge	0	MMBTU	X	$	0.1029	=		-		
70	Rider GCR Part B	4,645	MMBTU	X	$	0.7337	=		3,407.90		
71	Subtotal								$ 7,487.68		
72	Rider FF & Rider TAX		$ 7,487.68	X		0.07196	=		538.84		
73	Total								$ 8,026.52	$ 574.68	7.71%

Memorandum

To: Honorable Mayor Curtis Berthold and Richland Hills City Council Members

From: Kip Dernovich, Director of Public Works and Capital Projects

Date: September 9, 2024

Subject: Rufe Snow Drive Water Main Repair

Agenda Item:

Approve water main repair on Rufe Snow Drive from Allena Lane to Lavon Drive by Excel 4 Construction LLC in the amount of $84,915

Background Information:

In May 2024, the Public Works Department received numerous alerts of water main breaks on Rufe Snow Drive around Allena Lane and Lavon Drive. This area has been susceptible to water main breaks in the past. Investigations by the Public Works Department concluded that a large repair needed to be made to the water main. Due to the complexity of the repair, staff requested a quote from Excel 4 Construction LLC utilizing the City's unit price contract for water and wastewater repairs.

Financial Considerations:

Excel 4 Construction provided a quote in the amount of $84,915 to repair the water main. Funding is available in the FY 2024 Utility Fund Budget under water system maintenance.

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

Excel 4 Construction LLC Quote dated 8/20/2024

Council Action Requested:

Motion to approve water main repair on Rufe Snow Drive from Allena Lane to Lavon Drive by Excel 4 Construction LLC in the amount of $84,915

Excel 4 Construction LLC
PO Box 4739 * Fort Worth, TX * 76179
(817)457-3399 / (817)457-3379 fax

PROPOSAL FOR
Rufe Snow Dr from Allena Ln to Lavon Dr
Richland Hills, TX
8/20/2024

ITEM	UNIT	QUANTITY	DESCRIPTION	UNIT COST	TOTAL COST
1	LF	345.00	Install 6" C900 PVC Water Line by Open Cut	$125.00	$43,125.00
2	EA	4.00	3/4" Long Water Service	$4,100.00	$16,400.00
3	EA	2.00	3/4" Short Water Service	$1,800.00	$3,600.00
4	EA	2.00	Connect to Existing 6" Gate Valve	$7,700.00	$15,400.00
5	SF	102.00	Remove Drive Approach	$10.00	$1,020.00
6	SF	102.00	Replace Drive Approach	$35.00	$3,570.00
7	SY	150.00	Grass Sod	$12.00	$1,800.00
				Total Quote #2:	**$84,915.00**

Excludes bonds, any and all fees and permits, SW3P, erosion control, construction survey & staking, barricades & traffic control.
Quote is good for 30 Days.

Submitted By:
Excel 4 Construction, LLC

Name / Title

Sign Date

Accepted By:
City of Richland Hills

Name / Title

Sign Date

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Candice Edmondson, City Manager

Date: September 9, 2024

Subject: FY 2025 Crime Control and Prevention District Budget

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Agenda Item:

Consider approval and adoption of the Fiscal Year 2025 Crime Control and Prevention District Budget **PUBLIC HEARING**

Background Information:

The Fiscal Year 2025 Crime Control and Prevention District (CCPD) Budget includes estimated revenues in the amount of $2,052,000 and estimated expenses in the amount of $2,201,481. The FY 2025 CCPD Budget includes funding for the following:

- Communication equipment
- Protective gear
- Ammunition
- Crime prevention
- Criminal investigation
- Public safety equipment
- General administrative costs
- Shared services

The budget also includes a market salary adjustment for sworn police personnel totaling $48,738, a $114,640 increase for the shared services program and a $150,000 carryover for the roof screening project that was approved in the FY 2024 CCPD Budget. At the end of Fiscal Year 2025, staff projects an ending fund balance of $940,114.

Per Local Government Code Section 363.203, the following financial information for the Crime Control and Prevention District should be presented to the Board as part of your review and consideration of the proposed FY 2025 CCPD Budget:

- The outstanding obligations of the district - $0

- The amount of cash on hand to the credit of each fund of the district – $1,151,555 as of August 31, 2024

- The amount of money received by the district from all sources during the previous year – Fiscal Year 2023 = $1,999,642

- The estimated amount of money available to the district from all sources during the current fiscal year- Revenue – Fiscal Year 2024 = $1,887,848 sales tax, interest income and grants

- The amount of money needed to fund programs approved for funding by the board - $2,201,481.

- The amount of money requested for programs that were not approved for funding by the board - $0.

- The tax rate for the next fiscal year – Sales tax rate is $0.375 of one cent.

- The amount of the balances expected at the end of the year in which the budget is being prepared - $1,089,595.

- The estimated amount of revenues and balances available to cover the proposed budget – Revenue: $2,052,000 and Balance: $1,089,595

Financial Considerations:

The FY 2025 CCPD Budget will go into effect on October 1, 2024, if approved by the Crime Control and Prevention District Board and City Council.

Legal Review:

N/A

Board/Citizen Input:

The Crime Control and Prevention District Board approved the FY 2025 CCPD Budget by a vote of 7-0 at their August 26, 2024 meeting.

Attachments:

FY 2025 CCPD Budget and Fund Summary

City Council Action Requested:

Motion to approve and adopt the Fiscal Year 2025 Crime Control and Prevention District Budget

CITY OF RICHLAND HILLS - CRIME CONTROL DISTRICT FUND (FUND 065)
DEPARTMENT
60/61 CRIME CONTROL DISTRICT

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
SALES & USE TAX	$ 1,733,824	$ 1,877,438	$ 1,842,088	$ 2,020,000	$ 177,912	9.7%
GRANTS & TRANSFERS	1,603	95,036	21,760	12,000	(9,760)	-44.9%
INTEREST INCOME	-	22,168	24,000	20,000	(4,000)	-16.7%
TOTAL REVENUE	**$ 1,735,427**	**$ 1,994,642**	**$ 1,887,848**	**$ 2,052,000**	**$ 164,152**	**8.7%**
PERSONNEL	**$ 737,956**	**$ 938,949**	**$ 966,140**	**$ 1,021,031**	**$ 54,891**	**5.7%**
SUPPLIES AND MAINTENANCE	**$ 80,657**	**$ 117,886**	**$ 137,457**	**$ 121,049**	**$ (16,408)**	**-11.9%**
OTHER OPERATING	**$ 403,807**	**$ 429,601**	**$ 435,975**	**$ 559,672**	**$ 123,697**	**28.4%**
CAPITAL	**$ 45,593**	**$ 123,894**	**$ 281,344**	**$ 235,130**	**$ (46,214)**	**-16.4%**
TRANSFERS OUT	**$ 106,872**	**$ 50,000**	**$ 192,828**	**$ 264,599**	**$ 71,771**	**37.2%**
TOTAL EXPENDITURES	**$ 1,374,885**	**$ 1,660,330**	**$ 2,013,744**	**$ 2,201,481**	**$ 187,737**	**9.3%**
BEGINNING FUND BALANCE	**520,637**	**881,179**	**1,215,491**	**1,089,595**		
ENDING FUND BALANCE	**$ 881,179**	**$ 1,215,491**	**$ 1,089,595**	**$ 940,114**		

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Candice Edmondson, City Manager

Date: September 9, 2024

Subject: FY 2025 Budget Public Hearing

Agenda Item:

Fiscal Year 2025 Budget and Multi-Year Capital Improvement Program **PUBLIC HEARING**

Background Information:

State law requires municipalities to hold at least one public hearing prior to approval and adoption of the annual budget. The City of Richland Hills is holding budget public hearings on September 9th and September 23rd to meet this requirement.

Attached to this memo is the proposed FY 2025 Budget and Multi-Year Capital Improvement Program. The budget summarizes the plan of municipal operations and capital projects for the fiscal year that begins October 1, 2024. The proposed budget was presented in detail during City Council Work Sessions on August 12th and August 26th.

Financial Considerations:

The proposed budget consists of twenty-one (21) different funds. The attached fund summaries provide details about each fund including revenue projections, proposed expenditures and ending fund balances. The FY 2025 Budget includes estimated revenues of $25,650,591 and expenditures of $29,311,414, which is a 0.04% increase in revenues and a 3.63% increase in expenditures over the FY 2024 Adopted Budget.

The City of Richland Hills projects slight increases in ad valorem and sales tax revenue, and revenue derived from municipal court fines. The City anticipates a decrease in interest income as interest rates are expected to decrease in the next year.

The proposed FY 2025 Budget includes funding for Council and resident priories identified in the citizen survey, strategic plan and previous budget discussions. Those priorities include:

- Comprehensive Plan updates
- Grant research & writing services
- Website enhancements

- Street improvements
- Retaining a high-quality workforce
- Infrastructure improvements & maintenance
- Link maintenance/enhancements
- Project management services
- City park and open space enhancements

In addition to these priorities, the proposed budget also includes funding for:

- Market salary adjustments for public safety employees
- Cost of living adjustment (3%) for general government employees
- Serving Our Seniors Service Agreement
- SCBA equipment for Fire Department
- Increases in Animal Shelter operations, facility maintenance, technology/software systems, Medical Director and NEFDA fees
- Link gym floor replacement
- Link audio/visual system improvements
- Interior painting and new powered blinds at the Link
- Water tank maintenance – Year 2
- Mimosa Park water main replacement
- New mini excavator
- New dump truck
- Glenview Corridor TIRZ development
- Building Improvement Grants
- Branding implementation
- Kate Baker Park – pavilion/restroom and parking
- Rosebud Park – pavilion/restroom and parking
- Shared Services (joint dispatch and detention center) increases
- Roof screening at Police Department
- Hike & Bike trailhead and trail connection
- City wide tree trimming
- 75th Anniversary events
- Animal Services Center grand reopening
- City facility landscape enhancements
- New street reconstruction projects (8 projects)
- Broadband expansion to city parks and facilities
- New ERP finance software
- Technology replacements (computers, back-up devices, etc.)
- Library HVAC & fire alarm
- Monument entry features
- City Hall improvements
- Link water feature enhancements

The FY 2025 Budget is based off a recommended tax rate of $0.518879 which is $0.00381 cents lower than the current tax rate.

Legal Review:

N/A

Board/Citizen Input:

Budget work sessions were held during City Council meetings on August 12th and August 26th. Public hearings will be held on September 9th and September 23rd. City Council will consider approval and adoption of the FY 2025 Budget and Multi-Year Capital Improvement Program on September 23, 2024.

Attachments:

FY 2025 Proposed Annual Budget and Multi-Year Capital Improvement Program

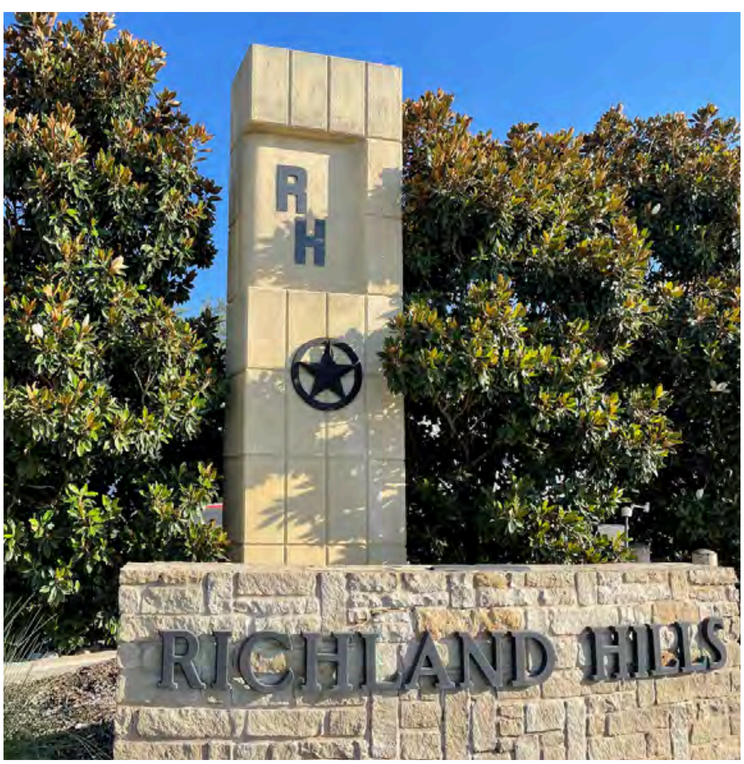
Council Action Requested:

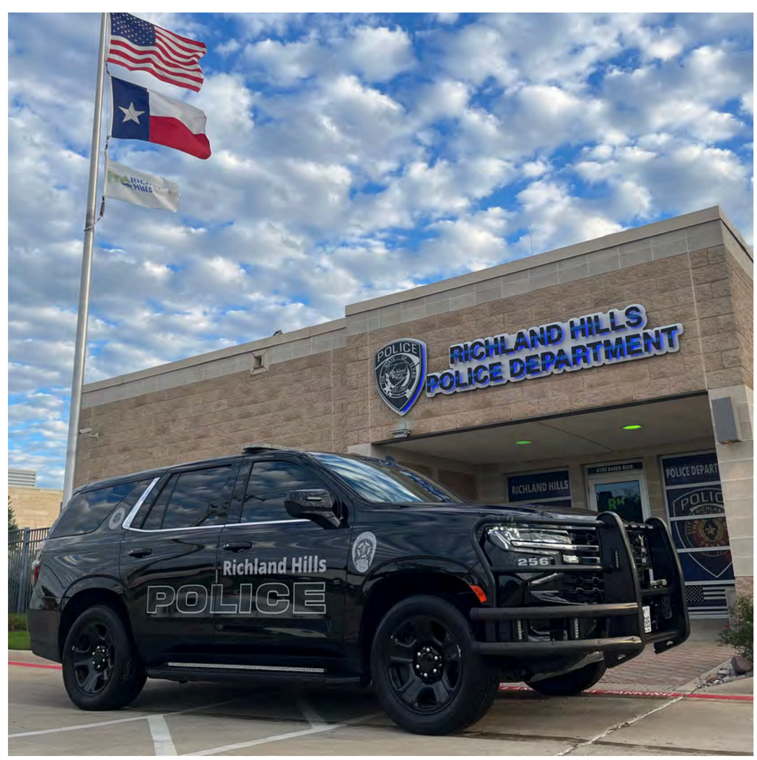
Public Hearing and Discussion Only

Richland Hills

FY 2025

Operating and Capital Budget





City of Richland Hills

Proposed Annual Budget Fiscal Year 2025

The proposed budget will raise more property taxes than last year's budget by $130,280 or 2.7% percent and of that amount $46,068 is tax revenue to be raised from new property added to the tax roll this year.

Record vote of Each Council Member

Name	Place	For	Against	Abstain	Absent
Curtis Bergthold	Mayor				
Douglas Knowlton	Mayor Pro Tem (Place 1)				
Travis Malone	Councilmember (Place 2)				
Theresa Bledsoe	Councilmember (Place 3)				
John Skier	Councilmember (Place 4)				
G. W. Estep	Councilmember (Place 5)				
Roland Goveas	Councilmember (Place 6)				

Tax Rate	Adopted FY 2024	Proposed FY 2025
Property Tax Rate	$0.522689/$100	$0.518879/$100
No New Revenue Tax Rate	$0.459704/$100	$0.514251/$100
No New Revenue M&O Tax Rate	$0.349471/$100	$0.349414/$100
Voter Approval Tax Rate	$0.522691/$100	$0.518880/$100
Debt Rate	$0.160989/$100	$0.157236/$100

The total amount of municipal debt obligations secured by property taxes for the City of Richland Hills is $17,582,250.

CITY OF RICHLAND HILLS

SUMMARY OF FUNDS		FY 2025 PROPOSED BUDGET				
GOVERNMENTAL FUNDS	**FUND NO.**	**BEGINNING FUND BALANCE**	**REVENUES**	**EXPENDITURES**	**TRANSERS IN/(OUT)**	**ENDING FUND BALANCE**
GENERAL FUND	01	$ 3,916,090	10,662,938	10,003,531	(1,353,107)	$ 3,222,390
SPECIAL REVENUE FUNDS						
COURT SECURITY	24	42,036	12,000	12,000	-	42,036
COURT TECHNOLOGY	39	22,188	4,800	-	-	26,988
CRIME CONTROL DISTRICT	65	1,089,595	2,052,000	1,936,882	(264,599)	940,114
HOTEL OCCUPANCY TAX FUND	77	220,563	258,000	393,026	-	85,537
CRIME VICTIMS GRANT FUND	81	14,080	-	9,915	-	4,165
TAX INCREMENT FINANCING FUND- TIF	89	617,687	305,600	162,480	120,000	880,807
LINK OPERATIONS FUND	98	107,844	696,556	896,556	92,156	-
LINK REPLACEMENT FUND	103	40,821	82,844	31,500	107,844	200,009
SPECIAL EVENTS FUND	108	-	4,000	59,946	55,946	-
COMPONENT UNIT						
RICHLAND HILLS ECONOMIC DEV. FUND	26	1,892,973	1,416,000	1,486,695	(55,946)	1,766,332
DEBT SERVICE FUND	10	661,915	1,515,340	1,476,505	-	700,750
CAPITAL PROJECTS FUNDS						
OIL AND GAS FUND	12	559,545	100,000	487,500	-	172,045
CAPITAL PROJECTS	20	162,164	-	162,164	-	-
ROAD & STREET FUND	25	1,659,944	2,015,000	3,595,000	-	79,944
VEHICLE REPLACEMENT FUND	30	32,567	74,913	634,546	559,633	32,567
ARPA FUND	101	28,212	385,000	413,212	-	-
EMERGENCY MANAGEMENT FUND	104	918	-	2,500	2,500	918
STRATEGIC INITIATIVE FUND	107	1,703,885	-	929,150	812,700	1,587,435
TOTAL GOVERNMENTAL FUNDS		**$ 12,773,026**	**$ 19,584,991**	**$ 22,693,108**	**$ 77,127**	**$ 9,742,036**

ENTERPRISE FUNDS	**FUND NO.**	**BEGINNING FUND BALANCE**	**REVENUES**	**EXPENSES**	**TRANSERS IN/(OUT)**	**ENDING FUND BALANCE**
WATER/SEWER FUND	2	$ 3,790,918	5,151,900	5,580,373	(62,939)	$ 3,299,506
DRAINAGE FUND	22	711,529	913,700	1,037,933	(14,188)	573,108
TOTAL ENTERPRISE FUNDS		**$ 4,502,447**	**$ 6,065,600**	**$ 6,618,306**	**$ (77,127)**	**$ 3,872,614**

FY 2024-2025 PROPOSED BUDGET

GENERAL FUND REVENUES SUMMARY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PROPERTY TAXES	$ 2,803,082	$ 3,164,771	$ 3,217,091	$ 3,244,236	$ 27,145	0.8%
SALES TAXES	4,571,298	4,898,591	4,877,144	5,430,000	552,856	11.3%
LIQUOR TAXES	2,784	2,408	2,500	2,500	-	0.0%
FRANCHISE FEES	549,332	604,469	556,800	548,800	(8,000)	-1.4%
FINES & FORFEITURES	298,288	401,444	385,100	464,100	79,000	20.5%
LICENSES & PERMITS	177,429	264,742	279,225	272,625	(6,600)	-2.4%
CHARGES FOR SERVICES	296,821	341,993	268,850	198,850	(70,000)	-26.0%
MISCELLANEOUS REVENUES	563,149	544,432	552,227	501,827	(50,400)	-9.1%
TOTAL REVENUES	**$ 9,262,183**	**$ 10,222,850**	**$ 10,138,937**	**$ 10,662,938**	**$ 524,001**	**5.2%**

GENERAL FUND EXPENDITURES SUMMARY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
MUNICIPAL COURT	$ 275,460	$ 296,912	$ 295,313	$ 217,832	$ (77,481)	-26.2%
ADMINISTRATION	576,674	720,169	709,039	717,955	8,916	1.3%
POLICE	1,909,797	2,213,856	2,580,786	2,650,274	69,488	2.7%
FIRE	2,395,206	2,445,022	2,624,656	2,810,592	185,936	7.1%
STREETS	344,485	241,061	300,143	351,196	51,053	17.0%
LIBRARY	387,950	394,470	470,100	479,891	9,791	2.1%
RECREATION	281,150	290,642	289,595	290,852	1,257	0.4%
PARKS & GROUNDS	163,820	239,370	323,742	329,196	5,454	1.7%
COMMUNITY DEVELOPMENT	416,000	558,289	504,608	442,897	(61,711)	-12.2%
COMMUNITY COMPLIANCE	199,189	268,515	235,448	437,833	202,385	86.0%
LEGISLATIVE (CITY SECRETARY)	129,661	144,919	149,127	155,910	6,783	4.5%
SHARED SERVICES	616,040	999,346	957,232	1,029,103	71,871	7.5%
TOTAL EXPENDITURES	**$ 7,695,432**	**$ 8,812,571**	**$ 9,439,789**	**$ 9,913,531**	**$ 473,742**	**5.0%**
Transfers Out/Non Departmental	**$ 446,218**	**$ 2,894,726**	**$ 595,633**	**$ 630,407**	**$ 34,774**	**5.8%**
TOTAL EXPENDITURES AND TRANSFERS	**$ 8,141,650**	**$ 11,707,297**	**$ 10,035,422**	**$ 10,543,938**	**$ 508,516**	
DIFF REVENUES VS EXPEND/TFERS	**$ 1,120,533**	**$ (1,484,447)**	**$ 103,515**	**$ 119,000**		
Transfer to Strat Initiative (USE OF Fund Balance)	$ -	$ -	$ (256,260)	$ (812,700)		
TOTAL GENERAL FUND BUDGET			$ 10,291,682	$ 11,356,638		

	FY 2022	FY 2023	FY 2024	FY 2025
BEGINNING FUND BALANCE	**$ 4,432,749**	**$ 5,553,282**	**$ 4,068,835**	**$ 3,916,090**
ENDING FUND BALANCE	**$ 5,553,282**	**$ 4,068,835**	**$ 3,916,090**	**$ 3,222,390**
90 DAYS RESERVE AMOUNT	$ 1,897,504	$ 2,886,731	$ 2,474,488	$ 2,599,875
AMOUNT OVER/(UNDER) RESERVE REQUIREMENTS	*$ 3,655,778*	*$ 1,182,104*	*$ 1,441,602*	*$ 622,515*

DEPARTMENT
04 REVENUE - TAXES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
CURRENT PROPERTY TAX	$ 2,892,515	$ 3,249,636	$ 3,364,387	$ 3,439,527	$ 75,140	2.2%
TIF TRANSFER (PROPERTY TAX)	(136,472)	(150,811)	(192,296)	(240,291)	(47,995)	25.0%
DELINQUENT PROPERTY TAX	15,266	25,857	20,000	20,000	-	0.0%
INTEREST & PENALTY TAXES	31,773	40,089	25,000	25,000	-	0.0%
SALES & USE TAX	4,571,298	4,898,591	4,877,144	5,430,000	552,856	11.3%
LIQUOR & ENTERTAINMENT	2,784	2,408	2,500	2,500	-	0.0%
ELECTRIC FRANCHISE	256,744	274,025	260,000	260,000	-	0.0%
GAS FRANCHISE	102,642	143,236	110,000	110,000	-	0.0%
TELEPHONE FRANCHISE	20,640	18,412	18,800	18,800	-	0.0%
SOLID WASTE FRANCHISE	119,029	122,813	120,000	120,000	-	0.0%
CABLE TV FRANCHISE	50,277	45,983	48,000	40,000	(8,000)	-16.7%
REVENUE-TAXES	**$ 7,926,496**	**$ 8,670,239**	**$ 8,653,535**	**$ 9,225,536**	**$ 572,001**	**6.6%**

DEPARTMENT
05 FINES & FORFEITURES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
MUNICIPAL COURT FINES	$ 201,951	$ 310,292	$ 300,000	$ 375,000	$ 75,000	25.0%
LIBRARY	30	83	50	50	-	0.0%
DLQ MUNICIPAL CT FINES	66,165	59,829	55,200	55,200	-	0.0%
JUDICIAL EFFICIENCY FINES	145	45	100	100	-	0.0%
WARRANTS	18,518	17,969	16,500	16,500	-	0.0%
MC DLQ COLLECTIONS	6,498	621	6,000	5,000	(1,000)	-16.7%
ANIMAL CONTROL	4,256	9,840	6,000	11,000	5,000	83.3%
SCHOOL CROSSING GUARD	725	2,765	1,250	1,250	-	0.0%
FINES & FORFEITURES	**$ 298,288**	**$ 401,444**	**$ 385,100**	**$ 464,100**	**$ 79,000**	**20.5%**

DEPARTMENT
06 LICENSES & PERMITS

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
CONTRACTOR REGISTRATION FEES	$ 14,700	$ 21,000	$ 25,000	$ 20,000	$ (5,000)	-20.0%
ELECTRICAL PERMITS	16,774	20,152	15,000	20,000	5,000	33.3%
ANIMAL LICENSE	120	225	200	200	-	0.0%
BUILDING PERMITS	104,197	180,691	175,000	175,000	-	0.0%
BUILDING REGISTRATION FEES	27,888	29,535	25,000	28,000	3,000	12.0%
LIQUOR SALE PERMIT	105	220	300	300	-	0.0%
MISCELLANEOUS PERMITS	4,975	3,750	4,000	4,000	-	0.0%
FIRE CODE PERMITS	8,670	9,169	15,000	15,000	-	0.0%
FIRE INSPECTION FEE	-	-	19,725	10,125	(9,600)	-48.7%
LICENSES & PERMITS	**$ 177,429**	**$ 264,742**	**$ 279,225**	**$ 272,625**	**$ (6,600)**	**-2.4%**

DEPARTMENT
07 SERVICE CHARGES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PLAN REVIEW	$ 24,896	$ 80,264	$ 65,000	$ 65,000	$ -	0.0%
COPY MACHINE	1,984	1,192	2,600	2,600	-	0.0%
EMERGENCY MEDICAL SERVICE	269,891	260,462	200,000	130,000	(70,000)	-35.0%
ANIMAL VACCINATIONS	50	75	1,250	1,250	-	0.0%
SERVICE CHARGES	**$ 296,821**	**$ 341,993**	**$ 268,850**	**$ 198,850**	**$ (70,000)**	**-26.0%**

DEPARTMENT
08 MISCELLANEOUS REVENUE

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
OTHER FINANCIAL SOURCES	$ 300,805	$ 128,976	$ 54,000	$ 36,000	$ (18,000)	-33.3%
INVESTMENT INCOME	6,843	218,216	252,000	202,000	(50,000)	-19.8%
GRANTS AND TRANSFERS	81,635	82,402	-	-	-	0.0%
MISCELLANEOUS	101,493	36,580	10,000	10,000	-	0.0%
BISD/SRO REIMBURSEMENT	63,299	74,651	236,227	253,827	17,600	7.5%
LIEN RELEASE FUNDS	9,074	3,607	-	-	-	0.0%
MISC. REVENUE	**$ 563,149**	**$ 544,432**	**$ 552,227**	**$ 501,827**	**$ (50,400)**	**-9.1%**
TOTAL GENERAL FUND REVENUE	**$ 9,262,183**	**$ 10,222,850**	**$ 10,138,937**	**$ 10,662,938**	**$ 524,001**	**5.2%**

CITY OF RICHLAND HILLS - GENERAL FUND (FUND 001)

DEPARTMENT
11 MUNICIPAL COURT

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 241,445	$ 252,770	$ 257,746	$ 179,075	$ (78,671)	-30.5%
MATERIALS AND SUPPLIES	$ 31,345	$ 41,169	$ 32,300	$ 34,485	$ 2,185	6.8%
OTHER OPERATING EXPENSES	$ 2,670	$ 2,973	$ 5,267	$ 4,272	$ (995)	-18.9%
TOTAL - MUNICIPAL COURT	$ 275,460	$ 296,912	$ 295,313	$ 217,832	$ (77,481)	-26.2%

DEPARTMENT
12 ADMINISTRATION

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 486,027	$ 442,510	$ 442,721	$ 444,006	$ 1,285	0.3%
SUPPLIES AND MAINTENANCE	$ 66,878	$ 250,514	$ 231,735	$ 238,024	$ 6,289	2.7%
OTHER OPERATING EXPENSES	$ 23,769	$ 27,145	$ 34,583	$ 35,925	$ 1,342	3.9%
TOTAL - ADMINISTRATION	$ 576,674	$ 720,169	$ 709,039	$ 717,955	$ 8,916	1.3%

DEPARTMENT
13 POLICE

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 1,616,065	$ 1,860,486	$ 2,309,748	$ 2,372,058	$ 62,310	2.7%
SUPPLIES AND MAINTENANCE	$ 196,967	$ 264,798	$ 180,862	$ 177,414	$ (3,448)	-1.9%
OTHER OPERATING EXPENSES	$ 96,765	$ 88,572	$ 90,176	$ 100,802	$ 10,626	11.8%
TOTAL - POLICE DEPARTMENT	$ 1,909,797	$ 2,213,856	$ 2,580,786	$ 2,650,274	$ 69,488	2.7%

DEPARTMENT
14 FIRE

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 1,832,425	$ 2,018,879	$ 2,210,163	$ 2,388,590	$ 178,427	8.1%
SUPPLIES AND MAINTENANCE	204,185	307,123	285,766	286,513	$ 747	0.3%
OTHER OPERATING EXPENSES	48,763	87,024	105,427	109,989	$ 4,562	4.3%
CAPITAL	309,833	31,996	23,300	25,500	$ 2,200	9.4%
TOTAL - FIRE DEPARTMENT	$ 2,395,206	$ 2,445,022	$ 2,624,656	$ 2,810,592	$ 185,936	7.1%

DEPARTMENT
16 STREET DEPARTMENT

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 131,238	$ 203,763	$ 233,193	$ 235,796	$ 2,603	1.1%
SUPPLIES AND MAINTENANCE	50,576	37,183	65,550	114,000	$ 48,450	73.9%
OTHER OPERATING EXPENSES	20	115	1,400	1,400	$ -	0.0%
CAPITAL	162,651	-	-	-	$ -	0.0%
TOTAL - STREET DEPARTMENT	$ 344,485	$ 241,061	$ 300,143	$ 351,196	$ 51,053	17.0%

DEPARTMENT
17 LIBRARY

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 313,823	$ 331,665	$ 396,770	$ 402,261	$ 5,491	1.4%
SUPPLIES AND MAINTENANCE	54,034	42,280	44,500	44,600	$ 100	0.2%
OTHER OPERATING EXPENSES	20,093	20,525	28,830	33,030	$ 4,200	14.6%
TOTAL - LIBRARY	$ 387,950	$ 394,470	$ 470,100	$ 479,891	$ 9,791	2.1%

DEPARTMENT
18 RECREATION

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 208,116	$ 214,878	$ 244,117	$ 245,542	$ 1,425	0.6%
SUPPLIES AND MAINTENANCE	31,631	34,863	41,168	41,000	$ (168)	-0.4%
OTHER OPERATING	41,403	40,901	4,310	4,310	$ -	0.0%
TOTAL - RECREATION	$ 281,150	$ 290,642	$ 289,595	$ 290,852	$ 1,257	0.4%

DEPARTMENT
19 PARKS

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 15,011	$ 98,874	$ 114,902	$ 119,556	$ 4,654	4.1%
SUPPLIES AND MAINTENANCE	131,639	131,948	207,200	208,000	$ 800	0.4%
OTHER OPERATING	932	1,508	1,640	1,640	$ -	0.0%
CAPITAL	16,238	7,040	-	-	$ -	0.0%
TOTAL - PARKS DEPARTMENT	$ 163,820	$ 239,370	$ 323,742	$ 329,196	$ 5,454	1.7%

DEPARTMENT
20 COMMUNITY DEVELOPMENT

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 382,097	$ 177,118	$ 205,399	$ 164,327	$ (41,072)	-20.0%
SUPPLIES AND MAINTENANCE	23,726	28,274	36,811	18,300	$ (18,511)	-50.3%
OTHER OPERATING	10,177	352,897	262,398	260,270	$ (2,128)	-0.8%
TOTAL - COMMUNITY DEVELOPMENT	$ 416,000	$ 558,289	$ 504,608	$ 442,897	$ (61,711)	-12.2%

DEPARTMENT
21 COMMUNITY COMPLIANCE

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 117,667	$ 152,379	$ 174,348	$ 329,223	$ 154,875	88.8%
SUPPLIES AND MAINTENANCE	77,663	109,798	55,700	96,400	$ 40,700	73.1%
OTHER OPERATING	3,859	6,338	5,400	12,210	$ 6,810	126.1%
TOTAL - ANIMAL CONTROL	$ 199,189	$ 268,515	$ 235,448	$ 437,833	$ 202,385	86.0%

DEPARTMENT
23 LEGISLATIVE

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 82,214	$ 83,522	$ 91,622	$ 99,620	$ 7,998	8.7%
SUPPLIES AND MAINTENANCE	16,262	24,395	27,000	17,000	$ (10,000)	-37.0%
OTHER OPERATING	31,185	37,002	30,505	39,290	$ 8,785	28.8%
TOTAL - LEGISLATIVE	$ 129,661	$ 144,919	$ 149,127	$ 155,910	$ 6,783	4.5%

DEPARTMENT
30 SHARED SERVICES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 75,401	$ 32,488	$ 137,277	$ 131,692	$ (5,585)	-4.1%
SUPPLIES AND MAINTENANCE	223,448	260,199	174,628	186,361	$ 11,733	6.7%
OTHER OPERATING	317,191	582,999	645,327	711,050	$ 65,723	10.2%
CAPITAL	-	123,660	-	-	$ -	0.0%
TOTAL - SHARED SERVICES	$ 616,040	$ 999,346	$ 957,232	$ 1,029,103	$ 71,871	7.5%

DEPARTMENT
NON-DEPARTMENTAL/TRANSFERS OUT

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
TRANSFER TO CAPITAL PROJECTS	$ 92,311	$ 157,483	$ -	$ -	$ -	0.0%
TRANSFER TO EOM FUND	6,000	2,500	2,500	2,500	-	0.0%
NON DEPT EXPENSE	77,527	100,063	60,000	90,000	30,000	0.0%
TRANSFER TO TIF SALES TAX	78,297	-	75,000	120,000	45,000	37.5%
TRANSFER TO LINK CAP REPLACEMENT	25,000	25,000	25,000	-	(25,000)	-100.0%
TRANSFER TO STRATEGIC INITIATIVE *	-	2,400,000	256,260	812,700	556,440	68.5%
TRANSFER TO VEHICLE REPLACEMENT	-	10,000	233,133	217,907	(15,226)	-7.0%
TRANSFER TO LINK FUND	167,083	199,680	200,000	200,000	-	0.0%
TOTAL - NON DEPARTMENTAL	$ 446,218	$ 2,894,726	$ 851,893	$ 1,443,107	$ 591,214	69.4%
TOTAL EXPENDITURES	$ 8,141,650	$ 11,707,297	$ 10,291,682	$ 11,356,638	$ (1,415,615)	10.3%

*** Transfers out from Fund Balance Available Cash**

DEPARTMENT
098-60 LINK REVENUES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
TRANSFER FROM THE GENERAL FUND	$ 167,083	$ 199,680	$ 200,000	$ 200,000	$ -	0.0%
LATE FEES & PENALTIES	10	248	-	320	$ 320	0.0%
ONE TIME CLASSES (NOT4SENIORS)	6,747	8,795	8,000	10,305	$ 2,305	28.8%
LINK MEMBERSHIPS	62,522	70,410	74,400	71,400	$ (3,000)	-4.0%
ONE DAY PASSES	4,682	4,182	4,800	5,568	$ 768	16.0%
FITNESS CLASSES	3,829	4,017	6,000	480	$ (5,520)	-92.0%
PERSONAL TRAINING	20,509	4,622	2,500	2,880	$ 380	15.2%
ATHLETICS	25,992	21,364	20,000	15,340	$ (4,660)	-23.3%
ALL DAY CAMPS	101,403	108,322	105,000	111,607	$ 6,607	6.3%
AFTER SCHOOL PROGRAM	100,010	127,325	160,000	175,560	$ 15,560	9.7%
SPECIAL EVENTS	2,213	2,669	2,500	1,800	$ (700)	-28.0%
SENIOR PROGRAMS	4,387	4,227	4,000	4,020	$ 20	0.5%
CONCESSIONS	6,816	7,311	7,200	8,117	$ 917	12.7%
INDOOR/OUTDOOR RENTALS	233,800	172,129	155,000	157,315	$ 2,315	1.5%
SILVER PROGRAMS	17,818	22,799	20,400	22,800	$ 2,400	11.8%
MISCELLANEOUS REVENUE	5,064	8,290	-	-	$ -	-100.0%
LINK-EMPLOYEE MEMBERSHIPS	2,654	1,992	1,200	1,200	$ -	-39.8%
CONTRA REV-CITY DISCOUNTS	(1,921)	(1,352)	-	-	$ -	0.0%
LINK REVENUES	**$ 763,618**	**$ 767,030**	**$ 771,000**	**$ 788,712**	**17,712**	**2.3%**

DEPARTMENT
098-61 LINK EXPENDITURES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	**$ 410,614**	**$ 400,002**	**$ 468,668**	**$ 438,550**	$ (30,118)	**-6.4%**
SUPPLIES & MAINTENANCE	**$ 170,527**	**$ 190,529**	**$ 194,535**	**$ 240,587**	$ 46,052	**23.7%**
OTHER OPERATING	**$ 81,099**	**$ 83,192**	**$ 107,797**	**$ 109,575**	$ 1,778	**1.6%**
TRANSFER TO LINK EQUIP REPL FUND	**$ -**	**$ 35,985**	**$ -**	**$ 107,844**	$ 107,844	**100.0%**
CAPITAL	**$ 19,038**	**$ 6,347**	**$ -**	**$ -**	$ -	**0.0%**
LINK EXPENDITURES	**$ 681,278**	**$ 716,055**	**$ 771,000**	**$ 896,556**	**125,556**	**16.3%**

FY 2024-2025 PROPOSED BUDGET

WATER & SEWER FUND REVENUES SUMMARY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADPOTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
WATER SALES	$ 2,475,104	$ 2,504,521	$ 2,595,900	$ 2,595,900	$ -	0.0%
WASTEWATER SALES	1,853,498	1,800,000	1,800,000	1,800,000	$ -	0.0%
MISCELLANEOUS INCOME	651,560	902,793	753,000	756,000	$ 3,000	0.4%
TOTAL INCOME	**$ 4,980,162**	**$ 5,207,314**	**$ 5,148,900**	**$ 5,151,900**	**$ 3,000**	**0.1%**
Transfers In	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

WATER & SEWER FUND EXPENSES SUMMARY	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADPOTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
SHARED SERVICES	$ 308,727	$ 299,982	$ 356,494	$ 372,267	$ 15,773	4.4%
ADMINISTRATION	519,553	722,828	754,171	792,366	38,195	5.1%
DEBT SERVICE/NON DEPT.	931,332	1,045,565	1,188,143	1,185,134	(3,009)	-0.3%
WATER PRODUCTION & DISTRIBUTION	980,990	919,263	1,744,698	1,810,171	65,473	3.8%
WASTEWATER SERVICES	1,071,374	1,281,776	1,633,536	1,483,374	(150,162)	-9.2%
TOTAL EXPENSES	**$ 3,811,976**	**$ 4,269,414**	**$ 5,677,042**	**$ 5,643,312**	**$ (33,730)**	**-0.6%**
BEGINNING (UNRESTRICTED) NET POSITION	**$ 3,092,757**	**$ 2,853,018**	**$ 3,790,918**	**$ 3,262,776**		
TRANSFERS IN (OUT)	**$ -**	**$ -**	**$ -**	**$ -**		
ENDING (UNRESTRICTED) NET POSITION	**$ 2,853,018**	**$ 3,790,918**	**$ 3,262,776**	**$ 2,771,364**		
90 DAYS RESERVE AMOUNT	$ 939,939	$ 1,052,732	$ 1,399,819	$ 1,391,502		
AMOUNT OVER/(UNDER) RESERVE REQUIREMENTS	*$ 1,913,079*	*$ 2,738,186*	*$ 1,862,957*	*$ 1,379,862*		

CITY OF RICHLAND HILLS - UTILITY FUND (FUND 002)

DEPARTMENT
54 WATER REVENUES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PENALTY & INTEREST	$ 87,761	$ 85,715	$ 84,000	$ 84,000	$ -	0.0%
SALE OF WATER	2,733,596	2,561,046	2,458,000	2,458,000	$ -	0.0%
TAP FEES	1,479	17,016	27,775	27,775	$ -	0.0%
WATER METER SETTING FEE	-	14,725	26,125	26,125	$ -	0.0%
WATER REVENUES	**$ 2,822,836**	**$ 2,678,502**	**$ 2,595,900**	**$ 2,595,900**	**$ -**	**0.0%**

CITY OF RICHLAND HILLS - UTILITY FUND (FUND 002)

DEPARTMENT
55 SEWER REVENUES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
SEWER BILLING	$ 1,874,177	$ 1,773,738	$ 1,800,000	$ 1,800,000	$ -	0.0%
TOTAL - SEWER REVENUES	**$ 1,874,177**	**$ 1,773,738**	**$ 1,800,000**	**$ 1,800,000**	**$ -**	**0.0%**

CITY OF RICHLAND HILLS - UTILITY FUND (FUND 002)

DEPARTMENT
56 MISC REVENUES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
USE OF LINES	$ 7,377	$ 7,196	$ 5,000	$ 5,000	$ -	0.0%
SERVICE CHARGES	2,859	2,724	2,500	2,500	-	0.0%
INVESTMENT INCOME	10,282	187,480	150,000	125,000	(25,000)	-16.7%
WASTE DISP. PROCESS. FEE	36,994	40,853	34,000	34,000	-	0.0%
SALE OF FIXED ASSETS	51,100	10,000	-	20,000	20,000	100.0%
MISC. REVENUE	62,927	53,815	20,000	20,000	-	0.0%
CONTRIBUTION FROM REPUBLIC	-	-	15,000	15,000	-	0.0%
GARBAGE BILLING	485,588	514,014	526,500	534,500	8,000	1.5%
TRANSFERS IN	7,856	86,711	-	-	-	0.0%
TOTAL - MISC. REVENUES	**$ 664,983**	**$ 902,793**	**$ 753,000**	**$ 756,000**	**$ 3,000**	**0.4%**
TOTAL REVENUE	**$ 5,361,996**	**$ 5,355,033**	**$ 5,148,900**	**$ 5,151,900**	**3,000**	**0.1%**

CITY OF RICHLAND HILLS - UTILITY FUND (FUND 002)

DEPARTMENT
30 SHARED SERVICES

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ -	$ -	$ -	$ -	$ -	0.0%
SUPPLIES AND MAINTENANCE	$ 69,165	$ 76,220	$ 42,716	$ 47,891	$ 5,175	12.1%
OTHER OPERATING	$ 239,562	$ 223,762	$ 313,778	$ 324,376	$ 10,598	3.4%
TOTAL - SHARED SERVICES	$ 308,727	$ 299,982	$ 356,494	$ 372,267	$ 15,773	4.4%

CITY OF RICHLAND HILLS - UTILITY FUND (FUND 002)

DEPARTMENT
62 ADMINISTRATION

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 369,800	$ 492,135	$ 505,721	$ 562,857	$ 57,136	11.3%
SUPPLIES AND MAINTENANCE	$ 126,789	$ 209,145	$ 215,937	$ 197,496	$ (18,441)	-8.5%
OTHER OPERATING	$ 22,964	$ 21,548	$ 32,513	$ 32,013	$ (500)	-1.5%
TOTAL - ADMINISTRATION	$ 519,553	$ 722,828	$ 754,171	$ 792,366	$ 38,195	5.1%

CITY OF RICHLAND HILLS - UTILITY FUND (FUND 002)

DEPARTMENT
64 TRANSFERS/DEBT SERVICE/00-NON DEPT.

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PRINCIPAL PAYMENT	$ 399,500	$ 378,999	$ 300,500	$ 304,750	$ 4,250	1.4%
INTEREST PAYMENT	92,469	122,825	285,328	278,945	(6,383)	-2.2%
PAYING AGENT FEES	400	150	1,500	1,500	-	0.0%
HAZARDOUS WASTE DROPOFF	-	-	15,000	15,000	-	0.0%
GARBAGE BILLING	482,121	521,620	522,000	522,000	-	0.0%
TRANSFERS OUT VEH REPLCEM	47,319	-	63,815	62,939	(876)	-1.4%
TRANSFERS OUT CIP/OTHER FUNE	(90,477)	21,971	-	-	-	0.0%
TOTAL - TRANSFERS/DEBT SERVIC	$ 931,332	$ 1,045,565	$ 1,188,143	$ 1,185,134	$ (3,009)	-0.3%

CITY OF RICHLAND HILLS - UTILITY FUND (FUND 002) DEPARTMENT 66 WATER PRODUCTION& DISTRIBUTION						
DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 192,582	$ 241,679	$ 353,851	$ 345,374	$ (8,477)	-2.4%
SUPPLIES AND MAINTENANCE	115,804	133,735	247,350	238,350	$ (9,000)	-3.6%
OTHER OPERATING	658,604	495,612	518,497	522,497	$ 4,000	0.8%
CAPITAL	14,000	48,237	625,000	703,950	$ 78,950	12.6%
TOTAL - WATER PRODUCTION & DI	$ 980,990	$ 919,263	$ 1,744,698	$ 1,810,171	$ 65,473	3.8%

CITY OF RICHLAND HILLS - UTILITY FUND (FUND 002) DEPARTMENT 67 WASTEWATER						
DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	$ 206,812	$ 276,139	$ 208,073	$ 216,324	$ 8,251	4.0%
SUPPLIES AND MAINTENANCE	50,129	58,554	64,900	82,400	$ 17,500	27.0%
OTHER OPERATING	814,433	947,083	1,189,650	1,184,650	$ (5,000)	-0.4%
CAPITAL	-	-	170,913	-	$ (170,913)	-100.0%
TOTAL - WASTEWATER	$ 1,071,374	$ 1,281,776	$ 1,633,536	$ 1,483,374	$ (150,162)	-9.2%
TOTAL EXPENSES	$ 3,811,976	$ 4,269,414	$ 5,677,042	$ 5,643,312	$ (33,730)	-0.6%

DRAINAGE UTILITY FUND (FUND 022)
DEPARTMENT
68 DRAINAGE REVENUE

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
CUSTOMER BILLING	$ 834,524	$ 905,263	$ 910,200	$ 910,200	$ -	0.0%
MISCELLANEOUS INCOME	5,048	-	-	-	-	0.0%
SALE OF FIXED ASSETS	33,000	-	-	-	-	0.0%
INVESTMENT INCOME	797	8,193	4,200	3,500	(700)	-16.7%
TOTAL - INCOME	**$ 873,369**	**$ 913,456**	**$ 914,400**	**$ 913,700**	**$ (700)**	**-0.1%**

DRAINAGE UTILITY FUND (FUND 022)
DEPARTMENT
69 DRAINAGE EXPENSE

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PERSONNEL	**$ 132,023**	**$ 116,098**	**$ 130,636**	**$ 131,842**	**$ 1,206**	**0.9%**
SUPPLIES AND MAINTENANCE	**$ 73,590**	**$ 98,051**	**$ 329,050**	**$ 279,050**	**$ (50,000)**	**-15.2%**
OTHER OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
CAPITAL	**$ 152,672**	**$ 20,446**	**$ 129,341**	**$ 150,000**	**$ 20,659**	**16.0%**
DEBT SERVICE	**$ 466,454**	**$ 482,989**	**$ 475,240**	**$ 477,041**	**$ 1,801**	**0.4%**
TRANSFER TO VEHCLE REPLACMENT	**$ -**	**$ -**	**$ 11,884**	**$ 14,188**	**$ 2,304**	**19.4%**
TOTAL EXPENSE	**$ 824,739**	**$ 717,584**	**$ 1,076,151**	**$ 1,052,121**	**$ (24,030)**	**-2.2%**
TRANSFERS OUT						
BEGINNING (UNRESTRICTED) NET POSITION	**$ 603,155**	**$ 677,408**	**$ 873,280**	**$ 711,529**		
ENDING (UNRESTRICTED) NET POSITION	**$ 677,408**	**$ 873,280**	**$ 711,529**	**$ 573,108**		

DEPARTMENT
60/61 GENERAL DEBT SERVICE

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
CURRENT PROPERTY TAX	$ 1,016,282	$ 983,884	$ 1,475,282	$ 1,494,140	$ 18,858	1.3%
DELINQUENT PROPERTY TAX	4,693	7,760	5,000	5,000	-	0.0%
INTEREST & PENALTIES	6,387	7,450	5,200	5,200	-	0.0%
INTEREST INCOME	6,872	52,615	15,000	11,000	(4,000)	-26.7%
TOTAL REVENUE	**$ 1,034,234**	**$ 1,051,709**	**$ 1,500,482**	**$ 1,515,340**	**$ 14,858**	**1.0%**
PAYMENT OF PRINCIPAL	$ 435,500	$ 484,500	$ 815,426	$ 824,006	$ 8,580	1.1%
AGENT AND REPORTING FEE	6,040	6,760	8,520	8,520	-	0.0%
PAYMENT OF INTEREST	475,263	457,445	641,283	643,979	2,696	0.4%
TOTAL EXPENDITURES	**$ 916,803**	**$ 948,705**	**$ 1,465,229**	**$ 1,476,505**	**$ 11,276**	**0.8%**
BEGINNING FUND BALANCE	**441,480**	**558,911**	**661,915**	**697,168**		
ENDING FUND BALANCE	**$ 558,911**	**$ 661,915**	**$ 697,168**	**$ 736,003**		

MUNICIPAL COURT SECURITY FUND (FUND 24)
DEPARTMENT
42/43 MUNICIPAL COURT BLDG SECURITY FUND

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
REVENUE - BLDG. SECURITY	$ 5,610	$ 9,255	$ 5,500	$ 12,000	$ 6,500	118.2%
TOTAL REVENUE	**$ 5,610**	**$ 9,255**	**$ 5,500**	**$ 12,000**	**6,500**	**118.2%**
PERSONNEL	**$ -**	**$ -**	**$ -**	**$ 12,000**	**$ 12,000**	**100.0%**
SUPPLIES AND MAINTENANCE	**$ 756**	**$ -**	**$ 1,050**	**$ -**	**$ (1,050)**	**-100.0%**
OTHER OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
TOTAL EXPENDITURES	**$ 756**	**$ -**	**$ 1,050**	**$ 12,000**	**$ 10,950**	**1042.9%**
BEGINNING FUND BALANCE	**23,477**	**28,331**	**37,586**	**42,036**		
ENDING FUND BALANCE	**$ 28,331**	**$ 37,586**	**$ 42,036**	**$ 42,036**		

RICHLAND HILLS ECONOMIC DEVELOPMENT CORP (FUND 26)
DEPARTMENT
38/39 RH ECONOMIC DEVELOPMENT CORP

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
4B SALES TAX REVENUE	$ 1,160,988	$ 1,254,139	$ 1,219,286	$ 1,380,000	$ 160,714	13.2%
INTEREST INCOME	-	36,121	42,000	36,000	(6,000)	-14.3%
TOTAL REVENUE	**$ 1,160,988**	**$ 1,290,260**	**$ 1,261,286**	**$ 1,416,000**	**$ 154,714**	**12.3%**
PERSONNEL	**$ 131,028**	**$ 107,262**	**$ 169,340**	**$ 199,057**	**$ 29,717**	**17.5%**
SUPPLIES AND MAINTENANCE	**$ 17,970**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
OTHER OPERATING	**$ 53,501**	**$ 101,825**	**$ 216,809**	**$ 206,305**	**$ (10,504)**	**-4.8%**
TRANSFER TO SPECIAL EVENTS FUND	**$ -**	**$ -**	**$ 53,046**	**$ 55,946**	**$ 2,900**	**5.5%**
CAPITAL	**$ -**	**$ 255,649**	**$ 900,000**	**$ 853,733**	**$ (46,267)**	**-5.1%**
DEBT SERVICE	**$ 229,062**	**$ 228,663**	**$ 230,863**	**$ 227,600**	**$ (3,263)**	**-1.4%**
TOTAL EXPENDITURES	**$ 431,561**	**$ 693,399**	**$ 1,570,058**	**$ 1,542,641**	**$ (27,417)**	**-1.7%**
BEGINNING FUND BALANCE	**875,457**	**1,604,884**	**2,201,745**	**1,892,973**		
ENDING FUND BALANCE	**$ 1,604,884**	**$ 2,201,745**	**$ 1,892,973**	**$ 1,766,332**		

MUNICIPAL COURT TECHNOLOGY FUND (FUND 39)
DEPARTMENT
75/82 MUNICIPAL COURT TECHNOLOGY FUND

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
MUNI CT TECH FUND	$ 4,885	$ 7,718	$ 4,800	$ 4,800	$ -	0.0%
TOTAL REVENUE	**$ 4,885**	**$ 7,718**	**$ 4,800**	**$ 4,800**	**$ -**	**0.0%**
PERSONNEL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
SUPPLIES AND MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
OTHER OPERATING	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**0.0%**
BEGINNING FUND BALANCE	**4,785**	**9,670**	**17,388**	**22,188**		
ENDING FUND BALANCE	**$ 9,670**	**$ 17,388**	**$ 22,188**	**$ 26,988**		

CITY OF RICHLAND HILLS - CRIME CONTROL DISTRICT FUND (FUND 065)
DEPARTMENT
60/61 CRIME CONTROL DISTRICT

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
SALES & USE TAX	$ 1,733,824	$ 1,877,438	$ 1,842,088	$ 2,020,000	$ 177,912	9.7%
GRANTS & TRANSFERS	1,603	95,036	21,760	12,000	(9,760)	-44.9%
INTEREST INCOME	-	22,168	24,000	20,000	(4,000)	-16.7%
TOTAL REVENUE	**$ 1,735,427**	**$ 1,994,642**	**$ 1,887,848**	**$ 2,052,000**	**$ 164,152**	**8.7%**
PERSONNEL	**$ 737,956**	**$ 938,949**	**$ 966,140**	**$ 1,021,031**	**$ 54,891**	**5.7%**
SUPPLIES AND MAINTENANCE	**$ 80,657**	**$ 117,886**	**$ 137,457**	**$ 121,049**	**$ (16,408)**	**-11.9%**
OTHER OPERATING	**$ 403,807**	**$ 429,601**	**$ 435,975**	**$ 559,672**	**$ 123,697**	**28.4%**
CAPITAL	**$ 45,593**	**$ 123,894**	**$ 281,344**	**$ 235,130**	**$ (46,214)**	**-16.4%**
TRANSFERS OUT	**$ 106,872**	**$ 50,000**	**$ 192,828**	**$ 264,599**	**$ 71,771**	**37.2%**
TOTAL EXPENDITURES	**$ 1,374,885**	**$ 1,660,330**	**$ 2,013,744**	**$ 2,201,481**	**$ 187,737**	**9.3%**
BEGINNING FUND BALANCE	**520,637**	**881,179**	**1,215,491**	**1,089,595**		
ENDING FUND BALANCE	**$ 881,179**	**$ 1,215,491**	**$ 1,089,595**	**$ 940,114**		

HOTEL OCCUPANCY TAX FUND (FUND 077)
60/61 HOTEL OCCUPANCY TAX

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
HOTEL OCCUPANCY TAX	$ 214,587	$ 254,445	$ 252,000	$ 252,000	$ -	0.0%
INTEREST INCOME	-	5,752	7,200	6,000	(1,200)	-16.7%
TOTAL REVENUE	**$ 214,587**	**$ 260,197**	**$ 259,200**	**$ 258,000**	**$ (1,200)**	**-0.5%**
PERSONNEL	**$ 23,498**	**$ 38,352**	**$ 39,375**	**$ 45,776**	**$ 6,401**	**16.3%**
SUPPLIES AND MAINTENANCE	**$ 550**	**$ 123**	**$ 100,000**	**$ 120,000**	**$ 20,000**	**20.0%**
OTHER OPERATING	**$ 55,000**	**$ 55,000**	**$ 55,000**	**$ 35,000**	**$ (20,000)**	**-36.4%**
OTHER OPERATING	**$ -**	**$ -**	**$ -**	**$ 90,000**	**$ 90,000**	**100.0%**
DEBT SERVICE	**$ 102,413**	**$ 105,013**	**$ 103,713**	**$ 102,250**	**$ (1,463)**	**-1.4%**
TOTAL EXPENDITURES	**$ 181,461**	**$ 198,488**	**$ 298,088**	**$ 393,026**	**$ 94,938**	**31.8%**
BEGINNING FUND BALANCE	**164,616**	**197,742**	**259,451**	**220,563**		
ENDING FUND BALANCE	**$ 197,742**	**$ 259,451**	**$ 220,563**	**$ 85,537**		

CRIME VICTIMS FUND (FUND 81)
60/61 CRIME VICTIMS FUND

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
REVENUE - GRANT PROCEEDS	$ -	$ -	$ -	$ -	$ -	0.0%
TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**0.0%**
OTHER OPERATING	**$ -**	**$ -**	**$ -**	**$ 9,915**	**$ 9,915**	**100.0%**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 9,915**	**$ 9,915**	**100.0%**
BEGINNING FUND BALANCE	**14,080**	**14,080**	**14,080**	**14,080**		
ENDING FUND BALANCE	**$ 14,080**	**$ 14,080**	**$ 14,080**	**$ 4,165**		

TAX INCREMENT FINANCING FUND (FUND 089)
DEPARTMENT
60/61TAX INCREMENT FINANCING

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
PROPERTY TAX - TRANSFER IN	$ 136,472	$ 157,524	$ 192,296	$ 240,291	$ 47,995	25.0%
INTERGOVERNMENTAL	39,102	37,125	53,349	65,309	11,960	22.4%
SALES TAX-TRANSFER IN FROM GF	72,655	117,965	75,000	120,000	45,000	60.0%
INTEREST INCOME	-	23,882	-	-	-	0.0%
TOTAL REVENUE	**$ 248,229**	**$ 336,496**	**$ 320,645**	**$ 425,600**	**$ 104,955**	**32.7%**
CAPITAL IMPROVEMENTS	**$ -**	**$ -**	**$ 320,000**	**$ 132,480**	**$ (187,520)**	**-58.6%**
TRANSFERS OUT	**$ 98,574**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
OTHER OPERATING	**$ 75,713**	**$ -**	**$ 430,000**	**$ 30,000**	**$ (400,000)**	**-93.0%**
CAPITAL	**$ 11,683**	**$ 234,521**	**$ -**	**$ -**	**$ -**	**0.0%**
TOTAL EXPENDITURES	**$ 185,970**	**$ 234,521**	**$ 750,000**	**$ 162,480**	**$ (587,520)**	**-78.3%**
BEGINNING FUND BALANCE	**882,808**	**945,067**	**1,047,042**	**617,687**		
ENDING FUND BALANCE	**$ 945,067**	**$ 1,047,042**	**$ 617,687**	**$ 880,807**		

LINK REPLACEMENT FUND (FUND 103)
DEPARTMENT

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
TRANSFERS IN FROM LINK FUND	$ 25,000	$ 60,985	$ 25,000	$ 107,844	$ 82,844	331.4%
TOTAL REVENUE	**$ 25,000**	**$ 60,985**	**$ 25,000**	**$ 107,844**	**$ 82,844**	**331.4%**
REPLACEMENTS	**$ 20,375**	**$ 24,789**	**$ 25,000**	**$ 31,500**	**$ 6,500**	**26.0%**
TOTAL EXPENDITURES	**$ 20,375**	**$ 24,789**	**$ 25,000**	**$ 31,500**	**$ 6,500.00**	**26.0%**
BEGINNING FUND BALANCE	**-**	**$ 4,625**	**$ 40,821**	**$ 40,821**		
ENDING FUND BALANCE	**$ 4,625**	**$ 40,821**	**$ 40,821**	**$ 117,165**		

EMERGENCY OPERATIONS MANAGEMENT FUND (FUND 104)

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
TRANSFERS IN FROM GF	$ -	$ 2,500	$ 2,500	$ 2,500	$ -	0.0%
TOTAL REVENUE	**$ -**	**$ 2,500**	**$ 2,500**	**$ 2,500**	**$ -**	**0.0%**
SUPPLIES	**$ -**	**$ 1,582**	**$ 2,500**	**$ 2,500**	**$ -**	**0.0%**
TOTAL EXPENDITURES		**$ 1,582**	**$ 2,500**	**$ 2,500**	**$ -**	**0.0%**
BEGINNING FUND BALANCE		**$ -**	**$ 918**	**$ 918**		
ENDING FUND BALANCE		**$ 918**	**$ 918**	**$ 918**		

SPECIAL EVENTS FUND (FUND 108)

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
TRANSFERS IN FROM RHDC	$ -	$ -	$ 53,046	$ 55,946	$ 2,900	5.5%
EVENTS DONATIONS	-	-	4,000	4,000	-	0.0%
TOTAL REVENUE	**$ -**	**$ -**	**$ 57,046**	**$ 59,946**	**2,900**	**5.1%**
PERSONNEL	**$ -**	**$ -**	**$ 11,296**	**$ 14,196**	**$ 2,900**	**25.7%**
OTHER OPERATING	**$ -**	**$ -**	**$ 45,750**	**$ 45,750**	**$ -**	**0.0%**
TOTAL EXPENDITURES			**$ 57,046**	**$ 59,946**	**$ 2,900**	**5.1%**
BEGINNING FUND BALANCE		**$ -**	**$ -**	**$ -**		
ENDING FUND BALANCE		**$ -**	**$ -**	**$ -**		

OIL & GAS FUND (FUND 012)
DEPARTMENT
60/61 OIL & GAS LEASE PROJ

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
OIL AND GAS LEASE REV	$ 308,117	$ 355,064	$ 100,000	$ 100,000	$ -	0.0%
TOTAL REVENUE	**$ 308,117**	**$ 355,064**	**$ 100,000**	**$ 100,000**	**$ -**	**-71.8%**
MISCELLANEOUS	$ 2,357	$ 21,005	$ 25,000	$ 137,500	$ 112,500	450.0%
CAPITAL	51,924	-	-	-	-	0.0%
PARK IMPROVEMENTS	7,800	71,344	247,000	350,000	103,000	41.7%
TOTAL EXPENDITURES	**$ 62,081**	**$ 92,349**	**$ 272,000**	**$ 487,500**	**$ 179,651**	**79.2%**
BEGINNING FUND BALANCE	**222,794**	**468,830**	**731,545**	**559,545**		
ENDING FUND BALANCE	**$ 468,830**	**$ 731,545**	**$ 559,545**	**$ 172,045**		

CAPITAL PROJECTS FUND (FUND 020)
DEPARTMENT
77 CAPITAL PROJECTS FUND

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
GRANTS AND TRANSFERS	$ -	$ 38,679	$ -	$ -	$ -	0.0%
TRANSFER FROM GENERAL	92,311	157,483	-	-	-	0.0%
TRANSFER FROM RHDC	154,085	-	-	-	-	0.0%
TOTAL REVENUE	**$ 246,396**	**$ 196,162**	**$ -**	**$ -**	**$ -**	**0.0%**
OTHER EXPENSE	$ -	$ -	$ -	$ -	$ -	0.0%
CAPITAL PARKS IMPROVEMENT	212,032	172,380	-	162,164	162,164	100.0%
CAPIITAL LEASE PAYMENTS	92,311	157,483	-	-	-	0.0%
TOTAL EXPENDITURES	**$ 304,343**	**$ 329,863**	**$ -**	**$ 162,164**	**$ 162,164**	**100.0%**
BEGINNING FUND BALANCE	**353,812**	**295,865**	**162,164**	**162,164**		
ENDING FUND BALANCE	**$ 295,865**	**$ 162,164**	**$ 162,164**	**$ -**		

ROAD & STREET FUND (FUND 025)
DEPARTMENT
32/33 ROAD & STREET CONSTRUCTION FUND

DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
SALES & USE TAX	$ 1,741,482	$ 1,881,208	$ 1,828,929	$ 2,015,000	$ 186,071	10.2%
TRANSFERS IN	251,480	-	-	-	-	0.0%
TOTAL REVENUE	**$ 1,992,962**	**$ 1,881,208**	**$ 1,828,929**	**$ 2,015,000**	**$ 186,071**	**10.2%**
STREET CONSTRUCTION	$ 1,841,535	$ 1,448,889	$ 1,840,000	$ 3,495,000	$ 1,655,000	89.9%
STREET REPAIRS & MAINT.	18,340	481,347	300,000	100,000	(200,000)	-66.7%
TOTAL EXPENDITURES	**$ 1,859,875**	**$ 1,930,236**	**$ 2,140,000**	**$ 3,595,000**	**$ 1,455,000**	**68.0%**
BEGINNING FUND BALANCE	**1,886,956**	**2,020,043**	**1,971,015**	**1,659,944**		
ENDING FUND BALANCE	**$ 2,020,043**	**$ 1,971,015**	**$ 1,659,944**	**$ 79,944**		

VEHICLE REPLACEMENT FUND (FUND 030)						
DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
SALE OF FIXED ASSETS	$ 23,915	$ 244,546	$ 120,000	$ 74,913	$ (45,087)	-37.6%
MISC. REVENUE	18,708	63,770	-	-	-	0.0%
TRANSFERS IN GENERAL FD	-	10,000	233,133	217,907	(15,226)	-6.5%
TRANSFERS IN DRN UTILITY FD	-	-	11,884	14,188	2,304	19.4%
TRANSFERS IN CRIME CONTROL DIST.	16,860	50,000	192,828	264,599	71,771	37.2%
TRANSFERS IN UTILITY FUND	47,319	21,971	63,815	62,939	(876)	-1.4%
TOTAL REVENUE	**$ 106,802**	**$ 390,287**	**$ 621,660**	**$ 634,546**	**$ 12,886**	2.1%
CAPITAL LEASE PAYMENTS	$ 130,322	$ 220,118	$ 339,702	$ 404,196	$ 64,494	19.0%
CAPITAL PURCHASES	7,536	126,033	118,200	46,500	(71,700)	-60.7%
CAPITAL EXPENDITURES	**$ 137,858**	**$ 346,151**	**$ 457,902**	**$ 450,696**	**$ (7,206)**	-1.6%
MAINT/GAS	$ -	$ 14,053	$ 158,758	$ 178,850	$ 20,092	12.7%
MISC EXPENSES	-	-	5,000	5,000	-	0.0%
MISC EXPENSES	**$ -**	**$ 14,053**	**$ 163,758**	**$ 183,850**	**$ 20,092**	12.3%
TOTAL EXPENDITURES	**$ 137,858**	**$ 360,204**	**$ 621,660**	**$ 634,546**	**$ 12,886**	**2.1%**
BEGINNING FUND BALANCE	**33,540**	**2,484**	**32,567**	**32,567**		
ENDING FUND BALANCE	**$ 2,484**	**$ 32,567**	**$ 32,567**	**$ 32,567**		

ARPA FUND (FUND 101)						
DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
GRANTS/TRANSFERS IN	$ 202,578	$ 166,570	$ 1,628,404	$ 380,000	$ (1,248,404)	-76.7%
INTEREST INCOME	5,677	78,886	24,000	5,000	(19,000)	-79.2%
TOTAL REVENUE	**$ 208,255**	**$ 245,456**	**$ 1,652,404**	**$ 385,000**	**$ (1,267,404)**	**-76.7%**
WATER INFRASTRUCTURE	90,477	80,352	1,448,404	200,000	(1,248,404)	-86.2%
BROADBAND	-	-	180,000	213,212	33,212	18.5%
EQUIPMENT	12,599	-	-	-	-	0.0%
CAPITAL EXPENDITURES	**$ 103,076**	**$ 80,352**	**$ 1,628,404**	**$ 413,212**	**$ (1,215,192)**	-74.6%
PERSONNEL EXPENSES	99,501	166,570	-	-	-	0.0%
MISC EXPENSES	**$ 99,501**	**$ 166,570**	**$ -**	**$ -**	**$ -**	**0.0%**
TOTAL EXPENDITURES	**$ 202,577**	**$ 246,922**	**$ 1,628,404**	**$ 413,212**	**$ (1,215,192)**	**-74.6%**
BEGINNING FUND BALANCE	**-**	**5,678**	**4,212**	**28,212**		
ENDING FUND BALANCE	**$ 5,678**	**$ 4,212**	**$ 28,212**	**$ -**		

STRATEGIC INITIATIVE FUND (FUND 107)						
DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 PROPOSED	FY 2025 TO FY 2024 $ CHANGE	FY 2025 TO FY 2024 % CHANGE
TRANSFERS IN FROM GF	$ -	$ 2,400,000	$ 256,260	$ 812,700	$ 556,440	217.1%
TOTAL REVENUE	**$ -**	**$ 2,400,000**	**$ 256,260**	**$ 812,700**	**$ 556,440**	**217.1%**
TECHNOLOGY - CAPITAL	**-**	**-**	**225,000**	**315,000**	**90,000**	40.0%
FACILITY IMPROVEMENT	**-**	**56,570**	**256,823**	**126,500**	**(130,323)**	-50.7%
ANIMAL SHELTER PARKING	**-**	**45,777**	**105,000**	**-**	**(105,000)**	-100.0%
COMPREHENSIVE PLAN UPDATE	**-**	**-**	**225,000**	**125,000**	**(100,000)**	-44.4%
ENTRY SIGNS - CAPITAL	**-**	**-**	**-**	**300,000**	**300,000**	100.0%
MISCELLANEOUS CAPITAL EXPENSE	**-**	**38,205**	**-**	**62,650**	**62,650**	0.0%
TOTAL EXPENDITURES	**$ -**	**$ 140,552**	**$ 811,823**	**$ 929,150**	**$ 117,327**	**14.5%**
BEGINNING FUND BALANCE	**-**	**-**	**2,259,448**	**1,703,885**		
ENDING FUND BALANCE	**$ -**	**$ 2,259,448**	**$ 1,703,885**	**$ 1,587,435**		

City of Richland Hills
FY 2025 Annual Budget
Five Year Capital Improvement Plan

Funding Source	Project Name	Project Cost Estimate	Budget FY 2025	Estimated FY 2026	Estimated FY 2027	Estimated FY 2028	Estimated FY 2029	Total Cost
RHDC Sales Tax Fund	Kate Baker Park Restroom/Pavilion/Parking Impr **	$ 235,291	$ 235,291	$ -	$ -	$ -	$ -	$ 235,291
RHDC Sales Tax Fund	Rosebud Park Restroom/Pavilion/Parking Impr **	$ 618,442	$ 618,442	$ -	$ -	$ -	$ -	$ 618,442
Capital Projects Fund	Rosebud Park Restroom/Pavilion/Parking Impr **	$ 162,164	$ 162,164	$ -	$ -	$ -	$ -	$ 162,164
Street Impr Sales Tax Fund	Magnolia Park Drive reconstruction **	$ 1,840,000	$ 725,000	$ -	$ -	$ -	$ -	$ 1,840,000
Street Impr Sales Tax Fund	Glenview Drive reconstruction	$ 9,920,000	$ 2,320,000	$ 1,900,000	$ 1,900,000	$ 1,900,000	$ 1,900,000	$ 9,920,000
Street Impr Sales Tax Fund	Oak Park Drive reconstruction	$ 450,000	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000
2023 Bond Issuance	Jameson Street (Street Reconstruction) *	$ 1,080,000	$ 1,080,000	$ -	$ -	$ -	$ -	$ 1,080,000
2023 Bond Issuance	Joanne Court (Street Reconstruction) *	$ 530,000	$ 530,000	$ -	$ -	$ -	$ -	$ 530,000
2023 Bond Issuance	Mary Boaz Drive- 1 (Street Reconstruction) *	$ 926,000	$ 926,000	$ -	$ -	$ -	$ -	$ 926,000
2023 Bond Issuance	Mary Boaz Drive- 2 (Street Reconstruction) *	$ 795,000	$ 795,000	$ -	$ -	$ -	$ -	$ 795,000
2023 Bond Issuance	Brooks Avenue (Street Reconstruction) *	$ 1,150,000	$ 1,150,000	$ -	$ -	$ -	$ -	$ 1,150,000
2023 Bond Issuance	Oxley Drive (Street Reconstruction) *	$ 1,680,000	$ 1,680,000	$ -	$ -	$ -	$ -	$ 1,680,000
2026 Bond Issuance	Street Reconstruction (neighborhood streets)	$ 6,000,000	$ -	$ 6,000,000	$ -	$ -	$ -	$ 6,000,000
2028 Bond Issuance	Street Reconstruction (neighborhood streets)	$ 6,000,000	$ -	$ -	$ -	$ 6,000,000	$ -	$ 6,000,000
Utility Fund	Scruggs Storage Rehabilitation	$ 174,475	$ 174,475	$ -	$ -	$ -	$ -	$ 174,475
Utility Fund	Booth Ground Storage Rehabilitation	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
Utility Fund	London Storage Rehabilitation	$ 174,420	$ 174,420	$ -	$ -	$ -	$ -	$ 174,420
Oil & Gas Fund	Hike & Bike Trailhead and trail connection	$ 350,000	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000
CCPD Fund	Law Enforcement Center Improvements **	$ 150,000	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
ARPA Fund	Water System Backup Power Generation **	$ 1,448,404	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
ARPA Fund	Broadband Improvements **	$ 213,212	$ 213,212	$ -	$ -	$ -	$ -	$ 213,212
Strategic Initiative Fund	Entry Markers	$ 300,000	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
	Total	$ 34,577,408	$ 12,614,004	$ 7,900,000	$ 1,900,000	$ 7,900,000	$ 1,900,000	$ 33,329,004

* Includes water/sewer line replacements

** Fiscal Year 2024 Budget carry forward

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Candice Edmondson, City Manager

Date: September 9, 2024

Subject: FY 2025 Tax Rate Public Hearing

Agenda Item:

Fiscal Year 2025 Tax Rate **PUBLIC HEARING**

Background Information:

At the August 12, 2024 City Council meeting, the City Manager presented the proposed FY 2025 General Fund Budget that included a proposed ad valorem tax rate of $0.518879 per hundred dollars of valuation. Additionally, Council approved the FY 2025 /Tax Year 2024 Certified Tax Roll provided by the Tarrant County Appraisal District.

Per the attached 2024 Tax Rate Calculation Worksheet, the calculated No-New-Revenue Rate (formerly known as the Effective Tax Rate) is $0.514251/$100. As the proposed tax rate is greater than the No-New-Revenue Rate, a public hearing is required prior to tax rate adoption to allow for public input on the proposed rate. This agenda item provides for the required public hearing.

The proposed FY 2025 ad valorem tax rate is lower than the current FY 2024 ad valorem tax rate of $0.522689 by $0.00381 cents. The FY 2025 allocation of the tax rate is $0.361643 for Operations and Maintenance that funds General Fund operations, and $0.157236 for Interest and Sinking that funds debt service payments, for a total ad valorem tax rate of $0.518879.

Financial Considerations:

The FY 2025 ad valorem tax levy provides a portion of funding for the FY 2025 General Fund Budget and is the primary source of revenue for repayment of outstanding debt in the FY 2025 Debt Service Fund Budget.

Legal Review:

N/A

Board/Citizen Input:

Tonight's public hearing will allow citizens to provide input on the proposed FY 2025 ad valorem tax rate. City Council will consider approval and adoption of the proposed tax rate on September 23, 2024.

Attachments:

2024 Tax Rate Calculation Worksheet

Council Action Requested:

Public Hearing Only

Form 50-856

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

City of Richland Hills
Taxing Unit Name

817-616-3800
Phone *(area code and number)*

3200 Diana Drive Richland Hills, Texas 76118
Taxing Unit's Address, City, State, ZIP Code

www.richlandhills.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]		$ 984,253,910
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]		$ 152,685,998
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 831,567,912
4.	**Prior year total adopted tax rate.**		$ 0.522689 /$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:**	$ 67,184,213	
	B. **Prior year values resulting from final court decisions:**	- $ 58,089,409	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 9,094,804
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 7,015,932	
	B. **Prior year disputed value:**	- $ 1,403,186	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 5,612,746
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 14,707,550

[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.	$ 846,275,462
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.** 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: .... $ 0 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 914,168 C. **Value loss.** Add A and B. [6]	$ 914,168
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.	$ 914,168
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.	$ 37,044,215
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 808,317,079
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 4,224,984
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]	$ 40,650
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 4,265,634
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:** .... $ 1,010,087,506 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 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] .... - $ 39,544,096 E. **Total current year value.** Add A and B, then subtract C and D.	$ 970,543,410

[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] ..... $ 17,408,312	
	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] ..... + $ 12,402,295	
	C. **Total value under protest or not certified.** Add A and B.	$ 29,810,607
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]	$ 161,991,934
21.	**Current year total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 838,362,083
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]	$ 8,878,460
24.	**Total adjustments to the current year taxable value.** Add Lines 22 and 23.	$ 8,878,460
25.	**Adjusted current year taxable value.** Subtract Line 24 from Line 21.	$ 829,483,623
26.	**Current year NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.514251 /$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.	$ 0.361700 /$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.*	$ 846,275,462

[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.	$ 3,060,978
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........... + $ 30,987	
	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........ – $ 193,626	
	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........ +/- $ 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........ $ -162,639	
	E. Add Line 30 to 31D.	$ 2,898,339
32.	**Adjusted current year taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 829,483,623
33.	**Current year NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.349414 /$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........ $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$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........ $ 0	
	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........ $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$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.......... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.......... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$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.......... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.......... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$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.......... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted current year NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.349414 /$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.......... $ 0.000000 /$100	
	C. Add Line 40B to Line 39.	$ 0.349414 /$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.	$ 0.361643 /$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).	$ 0.000000 /$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 .... $ 1,470,485 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **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.	$ 1,470,485
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 152,278
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 1,318,207
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. .... 99.87 % **C.** Enter the 2022 actual collection rate. .... 100.14 % **D.** Enter the 2021 actual collection rate. .... 99.93 % **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.	$ 1,318,207
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 838,362,083
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.157236 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.518879 /$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.	$ 0.000000 /$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.	$ 0.000000 /$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.*	$ 838,362,083
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.000000 /$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.*	$ 0.514251 /$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.	$ 0.514251 /$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.*	$ 0.518879 /$100
58.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.518879 /$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.*	$ 838,362,083
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$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).	$ 0.518879 /$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]

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]

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)	$ 0.523902 /$100
	B. Unused increment rate (Line 66)	$ 0.001211 /$100
	C. Subtract B from A	$ 0.522691 /$100
	D. Adopted Tax Rate	$ 0.522689 /$100
	E. Subtract D from C	$ 0.000002 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 815,538,973
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 16
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)	$ 0.540096 /$100
	B. Unused increment rate (Line 66)	$ 0.027757 /$100
	C. Subtract B from A	$ 0.512339 /$100
	D. Adopted Tax Rate	$ 0.538885 /$100
	E. Subtract D from C	$ -0.026546 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 674,050,071
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
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)	$ 0.586308 /$100
	B. Unused increment rate (Line 66)	$ 0.032449 /$100
	C. Subtract B from A	$ 0.553859 /$100
	D. Adopted Tax Rate	$ 0.558551 /$100
	E. Subtract D from C	$ -0.004692 /$100
	F. 2021 Total Taxable Value (Line 60)	$ 610,573,531
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Total Foregone Revenue Amount.** Add Lines 63G, 64G and 65G	$ 16 /$100
67.	**2024 Unused Increment Rate.** Divide Line 66 by Line 21 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000001 /$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)	$ 0.518880 /$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.*	$ 0.349414 /$100
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 838,362,083
71.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 70 and multiply by $100.	$ 0.059640 /$100
72.	**Current year debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.157236 /$100
73.	**De minimis rate.** Add Lines 69, 71 and 72.	$ 0.566290 /$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.*	$ 0.522689 /$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.	$ 0.000000 /$100
76.	**Increase in 2023 tax rate due to disaster.** Subtract Line 75 from Line 74.	$ 0.000000 /$100
77.	**Adjusted 2023 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 808,317,079
78.	**Emergency revenue.** Multiply Line 76 by Line 77 and divide by $100.	$ 0
79.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 829,483,623
80.	**Emergency revenue rate.** Divide Line 78 by Line 79 and multiply by $100. [51]	$ 0.000000 /$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 §26.042(c)
[51] Tex. Tax Code §26.042(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).	$ 0.518880 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.514251 /$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: 26

Voter-approval tax rate .... $ 0.518880 /$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: 68

De minimis rate. .... $ 0.566290 /$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 Wendy Burgess
Printed Name of Taxing Unit Representative

sign here Wendy Burgess
Taxing Unit Representative

8-6-2024
Date

[52] Tex. Tax Code §§26.04(c-2) and (d-2)

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Candice Edmondson, City Manager

Date: September 9, 2024

Subject: Housing Finance Corporations

Agenda Item:

Consider Resolution 602-24 supporting a statutory amendment to the Texas Local Government Code Chapter 394 regarding Housing Finance Corporations in municipalities and counties

Background Information:

The Texas Housing Finance Corporations Act (Texas Local Government Code Chapter 394) provides regulations for housing finance corporations which can be created by any local government. The purpose of the Act is to provide a means to finance the cost of residential ownership and development that will provide decent, safe and sanitary housing at affordable prices. All property owned by a housing finance corporation is exempt from all taxes imposed by the state or any political subdivision, including local property taxes.

The City recently became aware that the Cameron County Housing Finance Corporation, located in South Texas, owns properties throughout the State including the City of Euless. These properties are all tax exempt and the consent of the governing body of the local government was not requested during the process. This has created a reduction in anticipated ad valorem tax revenue for these municipalities and places a burden on the municipalities' ability to provide police and fire protection, code enforcement, parks and libraries and other governmental services.

The attached resolution provides proposed amendments to the Texas Housing Finance Corporations Act that would limit a housing corporation's functions to the jurisdictional boundaries of the local government that has authorized, sponsored, or otherwise participated in the creation of the housing finance corporation, or as approved by the governing body of the municipality in which the corporation wishes to purchase property.

Financial Considerations:

N/A

Legal Review:

The City Attorney has reviewed the resolution.

Board/Citizen Input:

N/A

Attachments:

Resolution 602-24

Council Action Requested:

Motion to approve Resolution 602-24 supporting a statutory amendment to the Texas Local Government Code Chapter 394 regarding Housing Finance Corporations in municipalities and counties

RESOLUTION NO. 602-24

A RESOLUTION OF THE CITY OF RICHLAND HILLS, TEXAS, SUPPORTING A STATUTORY AMENDMENT TO TEXAS LOCAL GOVERNMENT CODE CHAPTER 394 REGARDING HOUSING FINANCE CORPORATIONS IN MUNICIPALITIES AND COUNTIES; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the Texas Housing Finance Corporations Act, codified as Texas Local Government Code Chapter 394 (the "Act"), provides regulations for housing finance corporations which can be created by any local government, defined as any municipality or county, for the purposes defined therein; and

WHERAS, the purpose of the Act is to provide a means to finance the cost of residential ownership and development that will provide decent, safe, and sanitary housing at affordable prices for residents of local governments; and

WHEREAS, under the Act, all property owned by a housing finance corporation is exempt from all taxes imposed by this state or any political subdivision of the State of Texas; and

WHEREAS, the City acknowledges the general purpose of housing finance corporations promotes the public health, safety, morals, and welfare of the citizens within the jurisdiction of a housing finance corporation; and

WHEREAS, Section 394.005 of the Act provides that the authority granted by the Act to create tax exempt housing does not apply within a municipality with more than 20,000 inhabitants as determined by the housing finance corporation's rules, resolutions relating to the issuance of bonds, or financing documents relating to the issuance of bonds, unless the governing body of the municipality approves the application of the Act to that property; and

WHEREAS, Richland Hills has become aware that the Cameron County Housing Finance Corporation, which is located in south Texas, owns properties throughout the State of Texas, outside of Cameron County, which are all tax exempt; and

WHEREAS, the Cameron County Housing Finance Corporation has adopted an interpretation of Section 394.005 of the Act that the consent of the governing body of a municipality is only required if the housing finance corporation requests such consent; and

WHEREAS, the City believes that the public interest in the State of Texas to provide affordable housing is undermined by allowing housing finance corporations to create tax exempt housing outside of the jurisdiction of such housing finance corporation without offsetting the burdens placed on municipalities to provide police and fire protection, parks and other public facilities, code enforcement, and other governmental services that are unfunded due to the tax-exempt status; and

WHEREAS, the City finds it would be in the best interest of their citizens to seek a statutory amendment that would clarify the authority of housing finance corporations to remove properties from a municipality's tax rolls without the consent of the municipality.

NOW, THEREFORE, **BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, THAT:**

SECTION 1.

The foregoing recitals are hereby found to be true and correct findings of the City Council of the City of Richland Hills, Texas, and are fully incorporated into the body of this Resolution.

SECTION 2.

The City supports an amendment to Chapter 394 of the Texas Local Government Code, attached as **Exhibit A**.

SECTION 3.

This Resolution shall become effective from and after its passage.

APPROVED AND ADOPTED at a regular meeting of the Richland Hills City Council on September 9, 2024, by a vote of _____ayes, _____nays, and _____abstentions.

APPROVED:

____
THE HONORABLE CURTIS BERGTHOLD, MAYOR

ATTEST:

____
LINDSAY RAWLINSON, CITY SECRETARY

EXHIBIT A

PROPOSED AMENDMENTS TO THE TEXAS HOUSING FINANCE CORPORATIONS ACT – CHAPTER 394 OF THE TEXAS LOCAL GOVERNMENT CODE

Section 394.005, Local Government Code, is amended to read as follows:

~~This chapter does not apply to~~ The authority of a housing finance corporation does not apply to property located within a municipality that has not authorized, sponsored, or otherwise participated in the creation of the housing finance corporation ~~with more than 20,000~~ ~~as determined by the housing finance corporation's rules, resolutions relating to the issuance of bonds, or financing documents relating to the issuance of bonds,~~ unless the governing body of the municipality approves the application of this chapter to that property.

Section 394.032, Local Government Code, is amended by adding subsection (f) to read as follows:

(f) A housing finance corporation may only carry out the purposes stated in this chapter within the jurisdictional boundaries of the local government that has authorized, sponsored, or otherwise participated in the creation of the housing finance corporation, except as otherwise provided under Section 394.005.

Section 394.039, Local Government Code, is amended by revising subsection (3) to read as follows:

A housing finance corporation may:

(1) lend money for its corporate purposes, invest and reinvest its funds, and take and hold real or personal property as security for the payment of the loaned or invested funds;

(2) mortgage, pledge, or grant security interest in any residential development, home mortgage, note, or other property in favor of the holders of bonds issued for those items; and

(3) purchase, receive, lease, or otherwise acquire, own, hold, improve, use, or deal in and with real or personal property or interests in that property~~, wherever the property is located,~~ as required by the purposes of the corporation or as donated to the corporation; and

(4) sell, convey, mortgage, pledge, lease, exchange, transfer, and otherwise dispose of all or part of its property and assets.

Section 394.9025, Local Government Code, is amended by adding subsection (a) and re-designating the remaining subsections to read as follows:

(a) A multifamily residential development covered by this chapter must be located within the jurisdictional boundaries of the local government that authorized, sponsored, or otherwise participated in the creation of the housing finance corporation, except as otherwise provided under Section 394.005.

~~(a)~~ (b) Following a public hearing, a housing finance corporation may issue bonds to finance a multifamily residential development to be owned by the housing finance corporation if at least 50 percent of the units in the multifamily residential development are reserved for occupancy by individuals and families earning less than 80 percent of the area median family income.

~~(b)~~ (c) Following a public hearing by the governing body of the local government, a housing finance corporation may issue bonds to finance a multifamily residential development to be owned by the housing finance corporation in accordance with Section 394.004 if the housing finance corporation receives approval of the governing body of the local government.

Section 394.903, Local Government Code, is amended to read as follows:

(a) A residential development covered by this chapter must be located within the jurisdictional boundaries of the local government that authorized, sponsored, or otherwise participated in the creation of the housing finance corporation, except as otherwise provided under Section 394.005.

(b) The local government may transfer any residential development site to a housing finance corporation by sale or lease. The governing body of the local government may authorize the transfer by resolution without submitting the issue to the voters and without regard to the requirements, restriction, limitations, or other provisions contained in any other general, special, or local law. The site may be located wholly or partly inside or outside the jurisdictional boundaries of the local government, except as otherwise provided under Section 394.005.

Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Lindsay Rawlinson, City Secretary

Date: September 9, 2024

Subject: Texas Municipal League Region 8 Director of the Board of Directors

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Agenda Item:

Consider Resolution 603-24 casting the City of Richland Hills vote in the election of the Texas Municipal League Region 8 Director of the Board of Directors

Background Information:

The City of Richland Hills is a longtime member of the Texas Municipal League (TML). TML has 15 regions throughout the State of Texas and Richland Hills is located within Region 8. TML is governed by a Board of Directors in which each region has a seat on the Board and previously, elections for regional directors were held at regional meetings. After changes to the TML Constitution were approved last year, these elections are now administered by TML centrally.

During even-numbered years, the even-numbered regions are up for election. Terms are two years, and new terms will begin on October 11, 2024, upon adjournment of the TML Annual Conference and end on November 13, 2026, upon adjournment of the TML Annual Conference.

The attached resolution provides the City Council the opportunity to cast the City's vote for the Region 8 regional director of the Board of Directors.

Financial Considerations:

N/A

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

Resolution 603-24
Letter from City of Hurst Councilmember Jon McKenzie

Council Action Requested:

Motion to approve Resolution 603-24 casting the City of Richland Hills vote in the election of the Texas Municipal League Region 8 Director of the Board of Directors

RESOLUTION 603-24

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS CASTING ITS VOTE IN THE ELECTION OF THE TEXAS MUNICIPAL LEAGUE (TML) REGION 8 DIRECTOR OF THE BOARD OF DIRECTORS

WHEREAS, the City of Richland Hills is a member of the Texas Municipal League (TML) Region 8; and

WHEREAS, TML has 15 regions throughout the State of Texas and is governed by a Board of Directors in which each region has a seat on the Board; and

WHEREAS, the City of Richland Hills has been advised by TML that each TML member city is entitled to one vote in their region for the election.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RICHLAND HILLS, TEXAS THAT:

SECTION 1.

The Mayor of the City of Richland Hills is hereby authorized, on behalf of the City Council of the City of Richland Hills, to cast the City of Richland Hills vote on the official ballot for the election of the Region 8 Director for the TML Board of Directors.

SECTION 2.

A substantial copy of the official ballot is attached hereto (**EXHIBIT A**) and incorporated herein for all intents and purposes.

SECTION 3.

The City Secretary is hereby directed to forward a copy of this Resolution to Rachael Pitts, Texas Municipal League, 1821 Rutherford Lane, Suite 400, Austin, Texas 78754.

APPROVED AND ADOPTED at a regular called meeting of the Richland Hills City Council on September 9, 2024, by a vote of _____ayes, _____nays, and _____abstentions.

ATTEST:	**APPROVED:**
______________________________	______________________________
Lindsay Rawlinson, City Secretary	The Honorable Mayor Curtis Bergthold

OFFICIAL BALLOT

Texas Municipal League (TML) Region 8 Director Election

This is the official ballot for the election of the Region 8 director of the TML Board of Directors. You received this ballot because you are the city's primary contact person with TML. Each TML member city is entitled to one vote, which vote must be cast by a majority vote of the city's governing body. Please record your city's choice by placing an "X" in the square beside the candidate's name or writing in the name of an eligible person in the space provided. You can only vote for one candidate.

The officials listed on this ballot have been nominated to serve a two-year term on the TML Board of Directors. A brief biography for each candidate is included after the ballot.

Ballots must reach the TML office by 5:00 p.m. Central Time on October 3, 2024. Ballots received after this date cannot be counted. **The ballot must be properly signed and mailed to: Rachael Pitts, Texas Municipal League, 1821 Rutherford Lane, Suite 400, Austin, TX 78754, or scanned and emailed to rpitts@tml.org. If the ballot is not signed, it will not be counted.**

Region 8 Director (select one)

☐ **Troy Dunn, Councilmember, Haltom City**

☐ **Kim Greaves, Mayor, Westlake**

☐ **Jon McKenzie, Councilmember, Hurst (Incumbent)**

☐ **Mary Sarver, Mayor Pro Tem, Grandview**

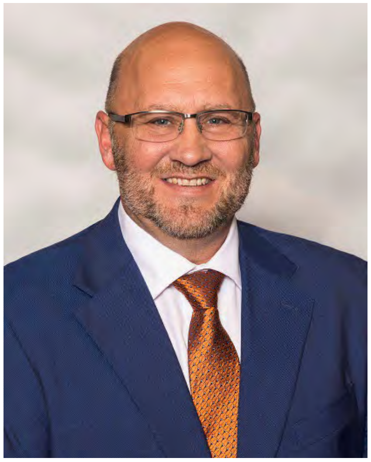
Certificate

I certify that the vote cast above has been cast in accordance with the will of the majority of the governing body of the city named below.

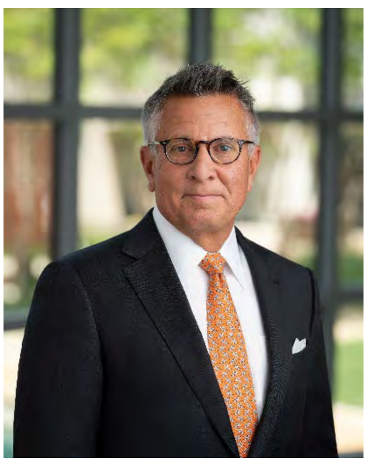
Witness my hand, this ________ day of __________________________, 2024.

______________________________	______________________________
Signature of Authorized Official	Title
______________________________	______________________________
Printed Name of Authorized Official	Printed Name of City

Region 8 Director Candidate Biographies (printed on both sides of the page)

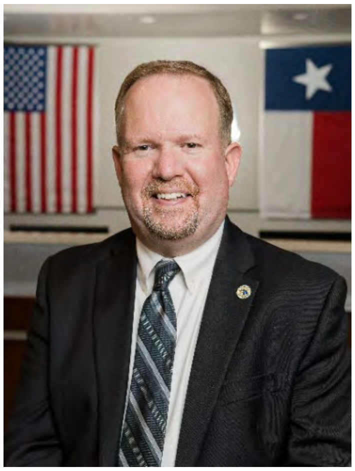


Troy Dunn, Councilmember, Haltom City
Troy Dunn and his wife own Troy Dunn Insurance Agency, which is very active in the community. Dunn is a member of the Birdville Education Foundation Board of Directors, served on the 2022 Birdville ISD Bond Committee, and has been offering a Troy Dunn Insurance Scholarship for Haltom High seniors for six years. He is very active in his community and is the Northeast Tarrant Chamber incoming chair and a Haltom City Council councilmember. He previously served on the Haltom City Economic Development Corporation for three years, the Zoning Board of Adjustments for three years, and the Parks Board for five years. Dunn is a community partner with Haltom Senior Center Bingo each month and has been a luncheon sponsor at the Center for the past four years. He is also on the North Richland Lions Club Board of Directors. Dunn is a community partner first and foremost in his personal and business life.



Kim Greaves, Mayor, Westlake
Kim Greaves was a financial services executive with a breadth of success across numerous organizations from start-ups to enhancing mature organizations. As a collaborative leader, he has demonstrated successes by directing cross-functional teams to plan effectively, develop strategically, and execute tactically to exceed business, delivery, and financial expectations. Over the course of his career, Kim managed over 7,000 employees and managed billions in mortgage servicing portfolios. Kim developed a reputation for improving every organization he managed while successfully driving unprecedented growth for companies such as JPMorgan Chase, Citibank, Nationstar Mortgage, and Citizens Bank. Kim retired in 2021 and has dedicated his time to serving his community. After getting involved with Westlake Academy athletics, Kim started attending town council/schoolboard meetings and was frustrated with issues and unanswered questions. He decided to run for the Westlake Town Council/School Board and was elected in 2022. After serving his first term as a councilmember, Kim decided to run for mayor and bring respect and ethics back to the mayor's office. He was elected with 82% of the vote. (Note: The Town of Westlake runs a municipality and a charter school, nationally ranked Westlake Academy. Town councilmembers are also school board members.) Kim attended high school at New Mexico Military Institute, holds a BBA in Finance from the University of North Texas and an MBA from the University of Notre Dame. In addition to town responsibilities, Kim currently serves as the vice chairman of the New Mexico Military Institute Foundation and is active in the Metroport Chamber of Commerce.

Region 8 Director Candidate Biographies (printed on both sides of the page)



Jon McKenzie, Councilmember, Hurst (Incumbent)
Jon McKenzie is an engaged community leader and dedicated family man. He and his wife, Brianne, have been childhood sweethearts, and together they raise their two daughters, Avery (16) and Claire (12), in his hometown of Hurst. Jon has a strong record of public service. He has been an elected member of the Hurst City Council since 2018. He also serves on several local boards and committees, including the United Way Northeast Steering Committee (as chair), the United Way of Tarrant County Board of Directors, the NCTCOG Regional Transportation Committee (as alternate), the 6 Stones Advisory Board, and the HEBISD Education Foundation. Professionally, Jon has worked as a minister at Bridgewood Church of Christ since 2003. In this role, his responsibilities include preparing and delivering sermons, teaching classes, creating online content, congregational communication, and community outreach. Before entering ministry, he worked as a Radio Frequency Technician at Atlantic Western Communication from 2000-2003. He holds a Master of Business Administration with a focus on Strategic Leadership from the University of Dallas. He received a bachelor's degree in communications and business administration from Texas Wesleyan University. Jon currently serves as the TML Region 8 board director. His involvement with the Texas Municipal League has been a great way for him to learn and connect within the region and state, and he would appreciate the opportunity to continue serving as the Region 8 board director. His main priorities would continue to be making beneficial connections and sharing information and resources with cities throughout Region 8.

Mary Sarver, Mayor Pro Tem, Grandview
Mayor Pro Tem Mary Sarver has demonstrated a strong commitment to public service through her tenure on various boards and as a member of the Grandview City Council. She has served on the Grandview City Council since June 2022. She is a member of the Economic Development Type A Board, vice chair of the National League of Cities' Small Cities Board, a member of the National League of Cities Economic Development Federal Advocacy Committee, and a member of the North Central Texas Council of Government Economic Development District Board. Along with her responsibilities with the NLC, Mayor Pro Tem Sarver consistently engages in Texas Municipal League (TML) training and conferences. Her dedication to public service is evident in her efforts to collaborate with neighboring cities and county officials to advance the interests of TML Region 8. She actively participates in meetings with local, state, and national municipal leaders to further these goals. Since her election, Mayor Pro Tem Sarver has actively engaged in a wide array of trainings and conferences hosted by the Texas Municipal League (TML), demonstrating a strong commitment to her professional development and the advancement of municipal governance. Her participation in these events underscores her dedication to staying informed about best practices, emerging trends, and legislative changes affecting local governments. In addition to her personal involvement, Mayor Pro Tem Sarver takes a proactive approach in promoting the benefits of TML to her colleagues and elected officials in neighboring cities. She encourages her peers to leverage the extensive resources and networking opportunities provided by TML, recognizing the value these resources bring to effective municipal management and collaboration. Her efforts not only enhance her own capabilities but also foster a broader culture of informed and collaborative leadership across the region.

[External] TML Region 8 Director

Rita Frick <rfrick@hursttx.gov>
Fri 8/23/2024 8:27 AM
To:Rita Frick <rfrick@hursttx.gov>

Good Morning TML Region 8 member.

Please see the message below from City of Hurst Councilmember Jon McKenzie requesting your city's support as the TML Region 8 Board Director.

Thank you – Rita

Rita Frick TRMC, CMC
City Secretary
City of Hurst

++++++++++++++++++++++

I would appreciate the support of your city in continuing my work as the TML Region 8 Board Director. My name is Jon McKenzie and I have been a city council member in Hurst for 7 years and served in TML leadership positions in Region 8 for 3 years. A recent change to the TML Constitution has shifted this election from a local Region 8 meeting to a ballot vote administered by TML.

The primary contact for TML in your city should have received a ballot from TML in the mail this week. I would appreciate your city supporting my re-election to continue serving as the TML Region 8 Board Director. Since being elected as the Region 8 Board Director, I have participated in all board meetings, served on the Nominating and Member Services committees, participated in the TML Legislative Summit, and attended several other TML events.

I work full-time as a minister, and our church allows me the flexibility in schedule to attend these meetings that have taken place in Austin, Beaumont, Dallas, and our neighboring city of North Richland Hills. A flexible work schedule also allows me the time to participate in committee meetings and communicate with city leaders in Region 8. My goal has always been to build connections across all of Region 8 and represent the interests of our region at TML meetings.

If you have any questions, my cell phone is 817-437-2236 and I am always happy to connect and share resources.

I appreciate your consideration!
Jon McKenzie
Hurst City Council - Place 6
TML Region 8 Board Director

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Memorandum

To: Honorable Mayor Curtis Bergthold and Richland Hills City Council Members

From: Eric Valdez, Director of Parks and Recreation

Date: September 9, 2024

Subject: Fiesta de Herencia

Agenda Item:

Fiesta de Herencia

Background Information:

Staff will provide an update on the Fiesta de Herencia event planned for Friday, September 20th from 6:00 p.m. – 9:00 p.m. at the City Plaza.

Financial Considerations:

N/A

Legal Review:

N/A

Board/Citizen Input:

N/A

Attachments:

N/A

Council Action Requested:

No Council Action