

# Appendix Tab



**ORDINANCE NO. 2181**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012 FOR THE CITY OF HURST, TEXAS.**

**WHEREAS,** in accordance with Article 5 of the Hurst Charter, the City Manager has at least 35 days prior to the beginning of the 2011-2012 budget year to submit to the City Council a budget and an explanatory budget message with the form and content as prescribed by the Council, the Council determined that public hearings should be held at a time and place which was set forth in a notice published at least seven days prior to said hearing; and,

**WHEREAS,** such public hearing on the budget was duly held and all interested persons given an opportunity to be heard for or against any item therein;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HURST, TEXAS:**

Section 1: That the budget for the City of Hurst, Texas, for the fiscal period beginning October 1, 2011, and ending September 30, 2012, in words and figures as shown therein is adopted and approved as filed herewith.

Section 2: That eligible and remaining fund balances from fiscal year 2010-2011, as calculated by Fiscal Services and approved by the City Manager, are hereby appropriated and transferred to the Special Projects Fund.

Section 3: That the City Manager be and is hereby authorized to make interdepartmental and interfund transfers during the fiscal year as deemed necessary in order to avoid over-expenditure of particular accounts.

Section 4: That the City Manager or his designate be and is hereby authorized to invest any funds not needed for current use in accordance with the approved City of Hurst Investment Policy. Interest accrued from investments shall be deposited to the interest income account of the funds from which the principal was invested.

**AND IT IS SO ORDERED.**

Passed on the first reading on the 13<sup>th</sup> day of September, 2011 by a vote of 5 to 0.

Passed on second reading on the 27<sup>th</sup> day of September, 2011 by a vote of 6 to 0.

**CITY OF HURST**

By: Richard Ward  
Mayor

**ATTEST:**

[Signature]  
City Secretary

**Approved as to form and legality:**

[Signature]  
City Attorney

**ORDINANCE NO. 2176**

**AN ORDINANCE ADOPTING THE BUDGET FOR THE FISCAL YEAR OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012, FOR THE CRIME CONTROL AND PREVENTION DISTRICT OF THE CITY OF HURST, TEXAS.**

**WHEREAS,** in accordance with Texas Local Government Code Section 363.205, the City Council shall approve or reject the budget submitted by the Board of the Crime Control and Prevention District not later than the 30<sup>th</sup> day before the beginning of the fiscal year. The Council determined that a public hearing should be held at a time and place which was set forth in a notice published not later than the 10<sup>th</sup> day before the date of the hearing; and,

**WHEREAS,** such public hearing on the budget was held on August 9, 2011, by the Hurst Crime Control and Prevention District Board and all interested persons given an opportunity to be heard for or against any item therein;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HURST, TEXAS:**

Section 1: THAT the budget for the Crime Control and Prevention District of the City of Hurst, Texas, for the fiscal period beginning October 1, 2011 and ending September 30, 2012 as approved and submitted by the Crime Control and Prevention District Board in words and figures as shown therein are adopted and approved as filed herewith.

Section 2: THAT the designated or reserve funding for all future debt or capital lease obligations for the Crime Control and Prevention District of the City of Hurst, Texas, as of the fiscal period beginning October 1, 2011 and ending September 30, 2012 as approved and submitted by the Crime Control and Prevention District Board is adopted and approved as filed herewith.

Section 3: THAT the City Manager or his designate be and is hereby authorized to invest any funds not needed for current use in any lawful manner. Interest accrued from investments shall be deposited to the interest income account of the Hurst Crime Control and Prevention District.

**AND IT IS SO ORDERED.**

Passed on first reading on the 9th day of August 2011, by a vote of 4 to 0.

Passed on second reading on the 23rd day of August, 2011, by a vote of 6 to 0.

**CITY OF HURST**

By: Richard Ward  
Richard Ward, Mayor

**ATTEST:**

Pete Ford  
City Secretary

**Approved as to form and legality:**

[Signature]  
City Attorney

**ORDINANCE NO. 2182**

**AN ORDINANCE SETTING THE TAX RATE FOR THE CITY OF HURST FOR THE 2011 TAX YEAR.**

**WHEREAS,** the City of Hurst has followed the procedures established by the Property Tax Code, including the publishing and posting of required notices and the holding of required public hearings; and,

**WHEREAS,** the City Council has approved separately each of the two components of the tax rate hereinafter set forth; and,

**WHEREAS,** the proposed tax rate does not exceed the effective tax rate or rollback rate; and,

**WHEREAS,** the proposed tax rate, when applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the City that does not exceed the amount of taxes imposed for this purpose in the preceding year.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HURST, TEXAS:**

Section 1: That there shall be and there is hereby levied the following taxes on each One Hundred Dollars (\$100.00) of valuation on all taxable property within the City of Hurst, Texas, to be assessed and collected for tax year 2011 the purposes hereinafter stipulated, to-wit:

- (a) For the General Fund (operations and maintenance) levied on the \$100.00 valuation: \$0.445369; and
- (b) For the interest and sinking fund levied on the \$100.00 valuation: \$0.132631.

TOTAL            \$0.578

**AND IT IS SO ORDERED.**

Passed on first reading on the 13<sup>th</sup> day of September 2011, by a vote of 5 to 0.

Passed on second reading on the 27<sup>th</sup> day of September 2011, by a vote of 6 to 0.

**CITY OF HURST**

By: Richard Ward  
Mayor

**ATTEST:**

[Signature]  
City Secretary

**Approved as to form and legality:**

[Signature]  
City Attorney

# Notice of Effective Tax Rate

2011      Property Tax Rates in      The City of Hurst

This notice concerns 2011 property tax rates for The City of Hurst. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

**Last year's tax rate:**

Last year's operating taxes	\$	9,755,152	
Last year's debt taxes	\$	2,907,493	
Last year's total taxes	\$	12,662,645	
Last year's tax base	\$	2,190,768,949	
Last year's total tax rate	\$	0.578	/\$100

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property)	\$	11,532,492	
÷ This year's adjusted tax base (after subtracting value of new property)	\$	1,972,131,104	
= This year's effective tax rate	\$	0.584773	/\$100

**This year's rollback tax rate:**

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures)	\$	8,884,334	
÷ This year's adjusted tax base	\$	1,972,131,104	
= This year's effective operating rate	\$	0.450494	/\$100
x 1.08 = this year's maximum operating rate	\$	0.486533	/\$100
+ This year's debt rate	\$	0.132631	/\$100
= This year's rollback rate	\$	0.619164	/\$100

# Statement of Increase/Decrease

If City of Hurst adopts a 2011 tax rate equal to the effective tax rate of \$0.584773 per \$100 of value, taxes would decrease compared to 2010 taxes by \$16,385.

## Schedule A - Unencumbered Fund Balances

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	\$8,400,000
Debt Service Fund	\$400,000

## Schedule B - 2011 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Combined Tax and Revenue				
Certificates of Obligation 2002	95,000	8,375		103,375
Certificates of Obligation 2003	140,000	73,838		213,837
Certificates of Obligation 2005	85,000	68,350		153,350
Certificates of Obligation 2006	80,000	74,063		154,063
Certificates of Obligation 2007	75,000	76,953		151,953
Certificates of Obligation 2008	80,000	92,431		172,431
Certificates of Obligation 2009	80,000	74,046		154,046
General Obligation				
Refunding Bonds 2004	275,000	48,528		323,527
Refunding Bonds 2009	495,000	40,438		535,438
Refunding Bonds 2011	160,000	98,400		258,400
General Obligation Bonds 2006	180,000	169,483		349,483
General Obligation				
Refunding and Improvement Bonds 2007	155,000	159,845		314,845
Total required for 2011 debt service				\$ 2,884,748
- Amount (if any) paid from funds listed in Schedule A				\$ 264,646
- Amount (if any) paid from other resources				\$ -
- Excess collections last year				\$ -
= Total to be paid from taxes in 2011				\$ 2,620,102
+ Amount added in anticipation that the unit will collect only 100% of its taxes in 2011				\$ -
= total Debt Levy				\$ 2,620,102

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 This notice contains a summary of actual effective and rollback tax rate calculations. You can inspect a copy of the full calculations at City of Hurst City Hall, Fiscal Services, 1505 Precinct Line Road, 76054.

Name and Title of person preparing this notice	<u>Anita Thetford, RTA, Tax Consultant</u>
Name and Title of person preparing this notice	<u>Clay Caruthers, Director of Finance</u>
Date prepared	<u>July 26, 2011</u>



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**ORDINANCE NO. 2183**

**AN ORDINANCE AMENDING SECTIONS 26-22(1), 26-60(1) AND (2), AND 26-67 (b)(4) OF THE HURST CODE OF ORDINANCES; INCREASING THE CHARGES FOR WATER SERVICE AND WASTEWATER SERVICE TO ALL CUSTOMERS AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council has been advised by its staff that it is necessary to raise water and wastewater rates in order to insure the fiscal integrity of the utility system; and

**WHEREAS**, the City Council finds that the rates herein promulgated are no more than what is required in order to preserve such fiscal integrity;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HURST, TEXAS:**

Section 1. That Section 26-22(1) of the Hurst Code of Ordinances be amended to read as follows:

“Section 26-22. Rates established for water.

The following monthly rates shall be charged by the water department for water:

- (1) Inside City Limits—Single-family and commercial rates:
  - a. First 2,000 gallons (minimum charge) \$14.18
  - b. All over 2,000 gallons, per 1,000 gallons \$ 5.70
  - c. For commercial accounts only an additional minimum or base charge is added as follows:
    - i. Meter Sizes of 1 inch or smaller \$ 2.00
    - ii. Meter Sizes greater than 1 inch \$ 7.00”

Section 2. That section 26-22 of the Hurst Code of Ordinances be amended by adding 26-22(4) to read as follows:

“Section 26-22

- (4) Inside City Limits – Fire Hydrant or Temporary Use Customers
  - a. Charges to all customers receiving water through fire hydrants or through temporary commercial meters shall be one hundred and fifty (150) percent of the amount which would be charged to other commercial customers as described in Section 26-22(1).
  - b. Charges will continue to be applied as defined in Section 26-22(3) if water is received through a fire hydrant or temporary meter and delivered to location(s) outside city limits.

Section 3. That Section 26-60(1) and (2) of the Hurst Code of Ordinances be amended to read as follows:

“Section 26-60. Rates for Service Inside City Limits.

The following schedules of rates per month, or fraction thereof, shall be the basis for determining charges to customers as specified for rendering wastewater service, where the wastewater produced by such customer is normal sewage and where such customer is located within the City:

(1) A minimum charge of ten dollars and twenty-seven cents (\$10.27) shall be charged to all wastewater customers for each residential or business occupancy; provided, however, if multiple occupancies are served with a single water meter, the minimum charge shall be computed at ninety (90) percent of dwelling units, business occupancies or mobile homes, whichever is applicable, times the minimum charge established herein for individual customers.

For commercial accounts only, an additional minimum or base charge is added as follows: meter sizes of 1 inch or smaller add \$2.00 and meter sizes greater than 1 inch add \$5.00. The \$2.00 and \$5.00 charge shall be computed for multiple occupancy businesses as previously described within this section.

(2) A monthly volume charge shall also be charged to all wastewater customers in the amount of three dollars and twenty-nine cents (\$3.29) per one thousand (1,000) gallons of water used or wastewater produced as more specifically set forth hereinafter....”

Section 4. That Section 26-67(b)(4) of the Hurst Code of Ordinances be amended to read as follows:

“Sec. 26-67. Fees and charges.

(b) *Monitoring, sampling and analytical fees for significant industrial users.* These users may be sampled by the authority no less frequently than semi-annually and charged for the laboratory and sampling services as follows:

(4) *Wastewater rate fees:*

BOD strength charge, per pound . . \$0.3653

TSS strength charge, per pound . . . \$0.1552

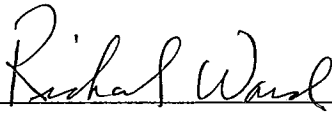
Section 5. The rates herein established shall be effective on all bills processed on or after November 1, 2011.

**AND IT IS SO ORDERED.**


Passed on the first reading on the 13<sup>th</sup> day of September 2011, by a vote of 5 to 0.

Passed on the second reading on the 27<sup>th</sup> day of September 2011, by a vote of 6 to 0.

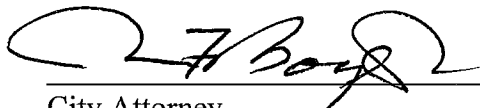
**CITY OF HURST**

By:   
Mayor

**ATTEST:**

  
City Secretary

**Approved as to form and legality:**

  
City Attorney



## MULTI YEAR FINANCIAL OVERVIEW

The Multi Year Financial Overview is a planning document and is the product of a process, which is updated each year. It serves as a guideline for budgeting and for managing the resources of the city but is not binding in the sense that the annual budget

<b>CITY OF HURST MULTI YEAR FINANCIAL OVERVIEW FOR FISCAL YEAR 2011 - 2012</b>	
<i><b>Date</b></i>	<i><b>Activity</b></i>
February 17	City Council Strategic Planning Session held.
February 23-25	New or changed Strategic Plans from City Council communicated to Department Heads for inclusion in 2011-2012 budget process.
April 29	Departments present Multi Year Financial Plan information.
April - May	Finance reviews Plan as completed.
June	Meet with City Manager.
July	Final review before printing.
July 30	Multi-Year Financial Planning work session.
August 13	City Council Workshop.

The Multi Year Financial Overview 2012-2016 summary pages for the General Fund and Enterprise Fund follow on pages 572 to 576. The Multi Year Financial Overview was presented on July 30th, one month before the final reading and adoption of the operating budgets; therefore, the overviews are based on preliminary budget projections. A copy of the documents can be obtained by contacting the Fiscal Services Department.



**CITY OF HURST**  
**GENERAL FUND**  
**MULTI YEAR FINANCIAL OVERVIEW**  
**2012 – 2016**

**CITY OF HURST  
MULTI-YEAR FINANCIAL PLAN  
GENERAL FUND EXPENDITURES & NET REVENUES  
JULY 30, 2011**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ESTIMATED BUDGET 2010-11	APPROVED BUDGET 2011-12	MYFP 2012- 2013	MYFP 2013- 2014	MYFP 2014- 2015	MYFP 2015- 2016
<b>PUBLIC SERVICES</b>											
Legislative	45,439	48,706	48,054	46,917	29,184	34,570	44,030	44,911	45,809	46,725	47,659
Public Information	309,955	327,896	307,630	317,071	323,429	322,851	339,812	346,608	353,540	360,611	367,823
<b>TOTAL</b>	<b>\$355,394</b>	<b>\$376,602</b>	<b>\$355,684</b>	<b>\$363,988</b>	<b>\$352,613</b>	<b>\$357,421</b>	<b>\$383,842</b>	<b>\$391,519</b>	<b>\$399,349</b>	<b>\$407,336</b>	<b>\$415,483</b>
<b>ADMINISTRATION</b>	<b>\$414,570</b>	<b>\$460,634</b>	<b>\$481,972</b>	<b>\$495,035</b>	<b>\$503,359</b>	<b>\$490,283</b>	<b>\$489,009</b>	<b>\$498,789</b>	<b>\$508,765</b>	<b>\$518,940</b>	<b>\$529,319</b>
<b>NON-DEPARTMENTAL</b>	<b>\$1,315,994</b>	<b>\$1,453,524</b>	<b>\$1,552,098</b>	<b>\$1,739,198</b>	<b>\$1,433,202</b>	<b>\$2,042,134</b>	<b>\$2,129,313</b>	<b>\$2,171,899</b>	<b>\$2,215,337</b>	<b>\$2,259,644</b>	<b>\$2,304,837</b>
<b>GENERAL SERVICES</b>											
Judicial	433,530	455,762	493,139	483,563	460,913	465,763	473,918	483,396	493,064	502,926	512,984
Development	251,441	271,307	270,042	276,148	273,133	302,285	452,869	461,926	471,165	480,588	490,200
Bld. Insp./Neighborhood Svcs	748,076	781,563	807,898	782,164	762,330	787,986	762,996	778,256	793,821	809,697	825,891
<b>TOTAL</b>	<b>\$1,433,047</b>	<b>\$1,508,632</b>	<b>\$1,571,079</b>	<b>\$1,541,875</b>	<b>\$1,496,376</b>	<b>\$1,556,034</b>	<b>\$1,689,783</b>	<b>\$1,723,579</b>	<b>\$1,758,050</b>	<b>\$1,793,211</b>	<b>\$1,829,075</b>
<b>FISCAL SERVICES</b>											
Personnel	207,111	221,673	218,447	223,593	227,903	221,622	222,969	227,428	231,977	236,616	241,349
Finance	497,643	524,842	502,002	522,069	401,637	373,536	402,753	410,808	419,024	427,405	435,953
<b>TOTAL</b>	<b>\$704,754</b>	<b>\$746,515</b>	<b>\$720,449</b>	<b>\$745,662</b>	<b>\$629,540</b>	<b>\$595,158</b>	<b>\$625,722</b>	<b>\$638,236</b>	<b>\$651,001</b>	<b>\$664,021</b>	<b>\$677,302</b>
<b>POLICE</b>	<b>\$7,919,413</b>	<b>\$8,429,100</b>	<b>\$8,733,042</b>	<b>\$9,106,634</b>	<b>\$8,890,681</b>	<b>\$9,170,661</b>	<b>\$9,290,180</b>	<b>9,475,984</b>	<b>\$9,665,503</b>	<b>\$9,858,813</b>	<b>\$10,055,990</b>
<b>FIRE</b>											
Fire	5,316,117	5,667,439	5,873,612	5,946,187	5,909,824	5,951,919	6,024,486	6,144,976	6,267,875	6,393,233	6,521,097
EMS/Ambulance	965,958	1,064,217	1,119,182	1,156,975	1,144,374	1,161,027	1,166,301	1,189,627	1,213,420	1,237,688	1,262,442
<b>TOTAL</b>	<b>\$6,282,075</b>	<b>\$6,731,656</b>	<b>\$6,992,794</b>	<b>\$7,103,162</b>	<b>\$7,054,198</b>	<b>\$7,112,946</b>	<b>\$7,190,787</b>	<b>\$7,334,603</b>	<b>\$7,481,295</b>	<b>\$7,630,921</b>	<b>\$7,783,539</b>
<b>PUBLIC WORKS</b>											
Engineering	388,151	372,009	382,528	396,350	288,732	298,663	299,384	305,372	311,479	317,709	324,063
Streets	2,615,813	2,511,976	2,751,264	2,215,108	2,136,007	2,327,925	2,301,488	2,347,518	2,394,468	2,442,357	2,491,205
<b>TOTAL</b>	<b>\$3,752,040</b>	<b>\$3,665,548</b>	<b>\$3,941,690</b>	<b>\$2,611,458</b>	<b>\$2,424,739</b>	<b>\$2,626,588</b>	<b>\$2,600,872</b>	<b>\$2,652,889</b>	<b>\$2,705,947</b>	<b>\$2,760,066</b>	<b>\$2,815,267</b>
<b>COMMUNITY SERVICES</b>											
Administration	376,253	380,924	415,866	426,396	429,759	435,034	436,118	444,840	453,737	462,812	472,068
Facilities Maintenance	243,267	271,848	291,777	284,498	342,040	396,532	433,951	442,630	451,483	460,512	469,723
Parks	1,838,041	1,834,513	1,918,910	1,792,273	1,749,834	2,165,568	2,266,571	2,311,902	2,358,140	2,405,303	2,453,409
Recreation	1,211,134	1,267,574	1,317,500	1,296,825	1,265,782	1,267,489	1,236,292	1,261,018	1,286,238	1,311,963	1,338,202
Aquatics	351,776	407,395	457,130	416,297	413,968	453,292	459,813	469,009	478,389	487,957	497,716
Hurst Senior Center	0	0	0	60,232	357,039	394,652	405,975	414,095	422,376	430,824	439,440
Library	1,421,746	1,430,232	1,463,248	1,505,041	1,503,507	1,577,449	1,607,797	1,639,953	1,672,752	1,706,207	1,740,331
<b>TOTAL</b>	<b>\$5,442,217</b>	<b>\$5,592,486</b>	<b>\$5,864,431</b>	<b>\$5,781,562</b>	<b>\$6,061,989</b>	<b>\$6,690,016</b>	<b>\$6,846,517</b>	<b>\$6,983,447</b>	<b>\$7,123,116</b>	<b>\$7,265,579</b>	<b>\$7,410,890</b>
<b>GRAND TOTAL</b>	<b>\$27,619,504</b>	<b>\$28,964,697</b>	<b>\$30,213,239</b>	<b>\$29,488,574</b>	<b>\$28,846,697</b>	<b>\$30,641,241</b>	<b>\$31,246,025</b>	<b>\$31,870,946</b>	<b>\$32,508,364</b>	<b>\$33,158,532</b>	<b>\$33,821,702</b>
<b>NET REVENUES</b>	<b>\$4,052,274</b>	<b>\$3,613,209</b>	<b>\$2,226,037</b>	<b>\$1,957,318</b>	<b>\$3,051,654</b>	<b>\$1,376,079</b>	<b>\$0</b>	<b>(\$112,868)</b>	<b>(\$429,019)</b>	<b>(\$695,809)</b>	<b>(\$959,318)</b>

\* Includes 6% value loss FY 2011

\* Includes 5% value loss FY 2012

\* Transforming Hurst impact included

\* Expenditure Increase 2% in future years

\* Sales tax reserve not included in net revenues & economic contingency included in non-dept expenditures

\* Property taxes 1% loss in FY 2013 with 1.5% to 2% growth in subsequent years

**CITY OF HURST**  
**ENTERPRISE FUND**  
**MULTI YEAR FINANCIAL OVERVIEW**  
**2012 – 2016**

**CITY OF HURST**  
**MULTI-YEAR FINANCIAL PLAN**  
**ENTERPRISE FUND**  
**REVENUES, EXPENDITURES & WORKING CAPITAL**  
**July 30, 2011**

	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	BUDGET 2010-11	BUDGET 2010-11	ESTIMATED BUDGET 2010-11	APPROVED BUDGET 2011-12	MYFP 2012-13	MYFP 2013-14	MYFP 2014-15	MYFP 2015-16
<b>OPERATING EXPENSES</b>													
<b>ADMINISTRATION</b>													
Non Departmental	\$149,999	\$186,097	\$225,581	\$266,581	\$227,511	\$316,411	\$305,447	\$305,447	\$305,273	\$311,378	\$317,606	\$323,958	\$330,437
<b>GENERAL SERVICES</b>													
Support Services	520,240	483,634	489,035	505,379	491,858	494,724	467,861	467,861	475,888	485,406	495,114	505,016	515,116
Utility Billing	635,528	595,454	693,274	745,356	737,927	656,771	715,370	715,370	743,771	758,646	773,819	789,296	805,082
<b>TOTAL</b>	<b>\$1,155,768</b>	<b>\$1,079,088</b>	<b>\$1,182,309</b>	<b>\$1,250,735</b>	<b>\$1,229,785</b>	<b>\$1,151,495</b>	<b>\$1,183,231</b>	<b>\$1,183,231</b>	<b>\$1,219,659</b>	<b>\$1,244,052</b>	<b>\$1,268,933</b>	<b>\$1,294,312</b>	<b>\$1,320,198</b>
<b>FISCAL SERVICES</b>													
Support Services	\$419,134	\$435,723	\$487,796	\$502,278	\$572,234	\$559,287	\$560,284	\$560,284	\$555,717	\$566,831	\$578,168	\$589,731	\$601,526
<b>PUBLIC WORKS</b>													
Engineering	510,554	521,826	611,833	550,912	508,489	546,665	517,051	517,051	537,105	547,847	558,804	569,980	581,380
Water Division	5,075,984	4,749,701	4,917,266	4,794,840	4,880,578	5,309,489	5,279,634	5,279,634	5,483,688	5,593,362	5,705,229	5,819,334	5,935,720
Wastewater Division	2,085,596	2,322,332	2,318,911	2,377,118	2,358,359	2,381,844	2,411,652	2,411,652	2,431,970	2,480,609	2,530,222	2,580,826	2,632,443
Wholesale Water	3,450,271	2,773,198	3,022,366	3,251,045	3,463,641	3,875,000	3,695,000	3,695,000	4,200,905	4,116,250	4,255,000	4,340,100	4,255,000
Wholesale Wastewater	2,187,824	2,301,438	2,586,128	2,237,611	3,334,288	2,760,000	2,760,000	2,760,000	2,675,000	2,661,100	2,750,800	2,805,816	2,750,800
<b>TOTAL</b>	<b>\$13,310,229</b>	<b>\$12,668,495</b>	<b>\$13,456,504</b>	<b>\$13,211,526</b>	<b>\$14,545,355</b>	<b>\$14,872,998</b>	<b>\$14,663,337</b>	<b>\$14,663,337</b>	<b>\$15,328,668</b>	<b>\$15,399,168</b>	<b>\$15,800,055</b>	<b>\$16,116,056</b>	<b>\$16,155,343</b>
<b>COMMUNITY SERVICES</b>													
Facilities Maintenance	127,500	135,393	138,118	122,477	129,889	133,392	133,909	133,909	131,498	134,128	136,811	139,547	142,338
Site Maintenance	105,780	141,803	143,600	117,873	133,019	129,150	133,300	133,300	129,150	131,733	134,368	137,055	139,796
<b>TOTAL</b>	<b>\$233,280</b>	<b>\$277,196</b>	<b>\$281,718</b>	<b>\$240,350</b>	<b>\$262,908</b>	<b>\$262,542</b>	<b>\$267,209</b>	<b>\$267,209</b>	<b>\$260,648</b>	<b>\$265,861</b>	<b>\$271,178</b>	<b>\$276,602</b>	<b>\$282,134</b>
<b>TOTAL OPERATING</b>	<b>\$15,268,410</b>	<b>\$14,646,599</b>	<b>\$15,633,908</b>	<b>\$15,471,470</b>	<b>\$16,837,793</b>	<b>\$17,162,733</b>	<b>\$16,979,508</b>	<b>\$16,979,508</b>	<b>\$17,669,965</b>	<b>\$17,787,291</b>	<b>\$18,235,940</b>	<b>\$18,600,659</b>	<b>\$18,689,638</b>
Current Debt Service	\$1,622,683	\$1,613,251	\$1,757,635	\$1,891,589	\$2,102,442	\$2,100,781	\$2,097,318	\$2,097,318	\$2,100,617	\$2,094,374	\$1,910,684	\$1,923,591	\$1,929,294
New Debt Service										\$185,000		\$0	\$0
Depreciation Projects	\$43,626	\$449,110	\$558,925	\$488,968	\$176,847	\$0	\$313,691	\$313,691	\$0	\$500,000	\$199,619	\$0	\$0
<b>TOTAL EXPENSES *</b>	<b>\$16,934,719</b>	<b>\$16,708,960</b>	<b>\$17,950,468</b>	<b>\$17,852,027</b>	<b>\$19,117,082</b>	<b>\$19,263,514</b>	<b>\$19,390,517</b>	<b>\$19,390,517</b>	<b>\$19,770,582</b>	<b>\$20,381,665</b>	<b>\$20,531,243</b>	<b>\$20,524,250</b>	<b>\$20,618,932</b>
Less Depreciation	\$1,255,168	\$1,249,054	\$1,270,845	\$1,303,704	\$1,394,061	\$1,440,424	\$1,415,117	\$1,415,117	\$1,506,012	\$1,525,000	\$1,540,000	\$1,555,000	\$1,575,000
<b>NET EXPENSES</b>	<b>\$15,679,551</b>	<b>\$15,459,906</b>	<b>\$16,679,623</b>	<b>\$16,548,323</b>	<b>\$17,723,021</b>	<b>\$17,823,090</b>	<b>\$17,975,400</b>	<b>\$17,975,400</b>	<b>\$18,264,570</b>	<b>\$18,856,665</b>	<b>\$18,991,243</b>	<b>\$18,969,250</b>	<b>\$19,043,932</b>

## BUDGET GLOSSARY

**Accrual Accounting** - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

**Ad Valorem** - Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.

**Anti-Crime Half Cent Sales Tax Fund** - An internal name for the Crime Control and Prevention District approved by Hurst voters on September 9, 1995 to collect a 1/2 percent sales tax for crime control and prevention purposes. The tax was renewed by voter referendum for an additional twenty years in May 2010.

**Appraised Value** - To make an estimate of value for the purpose of taxation. (The Tarrant Appraisal District establishes Property values).

**Appropriation** - An authorization made by the City Council, which permits the City to incur obligations and to make expenditures of resources.

**Appropriation Ordinance** - The official enactment, by City Council, to legally authorize City staff to obligate and expend resources.

**Assessment Ratio** - The ratio at which tax rate is applied to tax base. The assessment ratio is currently set at 100% by State law.

**Balanced Budget** - A financial plan for a fiscal year that matches all planned revenues and expenditures with the services provided to the resident of the City based on established policies.

**Bond** - A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

**Bonded Debt** - That portion of indebtedness represented by outstanding bonds.

**Budget** - A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided the residents of the City.

**Budget Calendar** - The schedule of key dates, which the City follows in the preparation and adoption of the budget.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

**Budget Message** - The opening section of the budget from the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget.

**Budgetary Control** - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CAD/RMS (Computer Aided Dispatch/Records Management System)** – The main software program used by the police department. This software dispatches and tracks all police, fire and EMS calls and provides data to the Mobile Data Terminals (MDTs) installed in every patrol car.

## **BUDGET GLOSSARY (CONTINUED)**

**Calculated Effective Tax Rate** - State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that goes down when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenue as the year before. The formula does make adjustments for newly annexed property and newly constructed property for the effective tax rate calculation.

**Capital Improvement Program** - A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Projects Fund** - A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**Capital Outlays** - Expenditures which result in the acquisition of or addition to, the fixed assets.

**CDBG** – Community Development Block Grant.

**Certificates of Obligation** - Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval by the City Council.

**City Charter** - The document of a home rule City similar to a constitution, which establishes the City's government structure and provides for the distribution of powers and duties among the various branches of government.

**City Council** - The Mayor and six (6) Council members collectively acting as the legislative and policy making body of the City.

**Code of Ideals** – As part of the City's customer service initiative, City employees developed a Code of Ideals to serve as a written statement of their shared values and goals.

**Community Development Block Grant (CDBG)** - A type of federal grant to improve infrastructure in specified portions of the community.

**Community Services Half Cent Sales Tax Fund** - A fund established to record receipts and related expenses of a 1/2 percent sales tax for Community Services purposes.

**Congestion Mitigation and Air Quality (CMAQ)** - A type of federal grant to fund transportation improvements.

**Contractual Services** - The costs related to services performed for the City by individuals, business, or utilities.

**Crime Control and Prevention District** - The State Legislature in 1989 allowed certain cities and counties to establish a district and impose a local sales tax to fund its programs. Since that time, eligibility has been extended.

**Current Taxes** - Taxes levied and due within one year.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**Delinquent Taxes** - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached, i.e., tax statements are mailed out in October and become delinquent if unpaid by January 31.

## **BUDGET GLOSSARY (CONTINUED)**

**Department** - A major administrative organizational unit of the City, which indicates overall management responsibility for one or more divisions.

**Depreciation** - A means of allocating a portion of a fixed asset's cost to each period that the asset helps generate revenue.

**Disabled Citizen Exemption** - A deduction of \$35,000 from the total assessed value of owner occupied property for citizens with disabilities determined upon application to the Tarrant Appraisal District.

**Distinguished Budget Presentation Program** - A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**Division** - A major administrative organizational unit of the City, which indicates overall management responsibility for one or more activities.

**Encumbrance** - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** - A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

**Estimated** - The amount of projected revenues or expenditures to be collected during the fiscal year.

**Exempt** - Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. Compensatory time off, as partial compensation for overtime hours worked, may be allowed by the respective department head.

**Expenditures** - A decrease in the net financial resources of the City due to the acquisition of goods and services.

**Financial Policies** - Financial policies are used to enable the City to achieve a sound financial position. They are in writing and are updated and endorsed on an annual basis.

**Fiscal Year** - A 12-month period to which the Annual Budget applies. The City of Hurst has specified October 1 to September 30 as its fiscal year.

**Fleet Service Fund** - This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

**Franchise Fee** - A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

**Fund** - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government function.

**Fund Accounting** - A governmental accounting system, which is organized and operated on a fund basis.

**Fund Balance** - The excess of assets over liabilities.

**Fund Type** - In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

## **BUDGET GLOSSARY (CONTINUED)**

**GAAP** - Generally accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

**GASB – (Governmental Accounting Standards Board)** GASB was established in 1984 as the body authorized to establish accounting standards for state and local government.

**GASB 34** – The 34<sup>th</sup> Concepts Statement issued by GASB. This statement changes the way that local governments prepare and present their annual financial statements. Under the new model, the financial report is presented on an entity wide basis rather than fund by fund. Furthermore, the city's infrastructure (roadways, traffic signals, drainage channels) will be listed as assets of the city and reported at their depreciable value.

**General Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds** - Bonds that finance a variety of public projects, which pledge the full faith, and credit of the City.

**Goals** - Broad, general statements of each division's desired social or organizational outcomes.

**Golden Hour** – Term for length of time for critical patient, between injury and surgical intervention.

**Governmental Funds** – Applies to all funds except for the profit and loss funds (e.g., enterprise fund and internal service fund.)

**Grant** - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

**Homestead Exemption** - A deduction from the total taxable assessed value of owner occupied property. The exemption in Hurst is 20% with an additional \$35,000 for senior citizens, or disabled citizens.

**Hurst Community Services Development Corporation** - A nonprofit corporation authorized by Section 4B, Article 5190.6 of the Industrial Corporation Act of 1979 with power to issue long term debt payable from half percent sales tax proceeds.

**Hurst Profile** - A document that is available from the Office of Economic Development that compiles information and statistics, which provides a comprehensive profile of the City of Hurst.

**Infrastructure** - The underlying permanent foundation or basic framework.

**Interest Earnings** - The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Internal Service Funds** - Funds established to finance and account for services and commodities furnished by a designated department to other departments within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

## **BUDGET GLOSSARY (CONTINUED)**

**Investments** - Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

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

**Light Emitting Diode (LED)** - A type of light that provides greater illumination than standard light bulbs. City street lights are being upgraded to this type of light.

**Line Items** - Expenditure classifications established to account for approved appropriations. Line Item budgets for all departments are available upon request in the Fiscal Services Department.

**Liquid Propane Gas (LPG)** - Liquified propane is an alternative fuel used in motor vehicles because it creates less pollution than vehicles burning either gasoline or diesel fuel.

**Long-Term Debt** - Unmatured debt of a government expected to be repaid from government funds. An average repayment schedule is 20 years.

### **M&O** – Maintenance and Operations

**Maintenance** - All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

**Materials and Supplies** - Expendable materials and operating supplies necessary to conduct departmental activity.

**Modified Accrual Accounting** - A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

**Motor Pool** - Includes all City vehicles and tracks operational and maintenance costs to individual units.

**Multi Year Financial Overview** - A financial overview with three years of history and five years of projections for all operating funds is presented in July prior to City Council budget workshop in August.

**NCTCOG or COG** – North Central Texas Council of Governments, is a voluntary association of, by and for local governments, established to assist local governments in planning for common needs, cooperating for mutual benefit, and coordinating for sound regional development.

**Objectives** - Specific statements of desired ends, which can be measured.

**Operating Budget** - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is usually required by law.

**Operating Costs** – Outlays for such current period items as expendable supplies, contractual services, and utilities.

**Ordinance** - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower

## BUDGET GLOSSARY (CONTINUED)

legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

**Part-Time** - Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

**Per Capita Costs** - The cost of service per person. Per capita costs are based on a 37,330-population estimate provided by the North Texas Council of Governments.

**Performance Measures** - Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

**Personnel Services** - The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

**Projected** - The amount of projected revenues, expenditures or activity to be collected or accomplished during the fiscal year.

**Property Taxes** - Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Funds** - Such as the City's Enterprise and Internal Service funds are used to account for services provided by one department or agency of a government to other departments, other governmental units, or the general public on a user charge basis.

**Public Hearing** - The portions of open meetings held to present evidence and provide information on both sides of an issue.

**Reserve** - An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

**Retained Earnings** - The excess of assets less liabilities in the proprietary funds.

**Revenue** - Funds that the government receives as income.

**Revenue Bonds** - Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

**Risk Management** - An organized attempt to protect a government's assets against accidental loss in the most economic method.

**ROW** - Right of Way

**Strategic Information Resource Plan** - A document that is available from the Information Services Division and serves as a guideline and basis for budgeting for future citywide computer related needs.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

**Sundry Charges** - This includes items that are not in the supply or maintenance category. These expenses may be for services provided by private business organizations, by public utilities, for contract labor, for outside consultants, payment of claims and damages against the City, or service provided by some department of the government agency.

## **BUDGET GLOSSARY (CONTINUED)**

**Tax Base** - The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

**Tax Levy** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tax Rate** - Total tax rate is set by Council and is made up of two components: debt service and operations rates. The 2011-2012 tax rate for the City of Hurst is \$.578 per \$100.00 valuation. According to Section 5.42 of the City Charter, the maximum tax rate shall not exceed \$1.50 on the one hundred dollars (\$100.00) valuation of taxable property within the City.

**Working Capital** – Current assets minus current liabilities.



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