



**Annual Program of Services
2012 - 2013**

City of White Settlement, Texas

**Adopted Budget
For Fiscal Year
October 1, 2012 to September 30, 2013**

**Mayor
Jerry Burns**

CITY COUNCIL

Gene Hatcher	Mayor Pro-Tem	Place 1
Elzie Clements	Councilmember	Place 2
Mike Arnold Sr.	Councilmember	Place 3
Paul Moore	Councilmember	Place 4
Garry Wilson	Councilmember	Place 5

CITY STAFF

Linda Ryan	City Manager
Phil Bray	Director of Finance
Jack Ely	Police Chief
Brian Thompson	Fire Chief
Amy Arnold	City Secretary
Warren Spencer	City Attorney

City of White Settlement Mission Statement

The government of the City of White Settlement exists to promote and sustain a superior quality of life. In partnership with the community and others, we pledge to deliver cost-effective services and quality facilities in a personal, responsive, and innovative manner.

In accomplishing this mission, the Mayor, City Council, City Manager, and City employees will be guided by these principles:

Respect for others

Teamwork

Fairness and integrity

Open, accessible government, where citizen participation is vital and strongly encouraged

Fiscal responsibility

A focus on progressive thinking and positive solutions

Fact-based decisions

A long-term perspective

Continuous community and personal improvement

Win-win partnerships with other public and private entities



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of White Settlement
Texas**

For the Fiscal Year Beginning

October 1, 2011

Christopher P. Morill *Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City of White Settlement, Texas, for its annual budget for the fiscal year beginning October 1, 2011.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and a communications device.

The award is valid for a one year period only. We believe our budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In compliance with Section 102.005 (b), Texas Local Government Code the following required disclosure is enclosed:

“This budget will raise more total property taxes than last year’s budget by \$9,311 (.25%), and of that amount \$18,772 is tax revenue to be raised from new property added to the tax roll this year. “

HOW TO USE THIS BUDGET DOCUMENT

The City of White Settlement Budget Document provides comprehensive information about City Policies, goals, objectives, financial structure, operations, and an organizational framework that show how City services are maintained and improved for fiscal year 2012-2013. A main objective of the Budget Document is to communicate this information to readers (White Settlement citizens, the public and other governmental entities) in a manner that is clear, concise and understandable. At the front of the budget is a **Table of Contents** that will aid the reader in finding specific information quickly and provides a summary of the major topics. At the back of the budget, the **Glossary** will be helpful to a reader not familiar with governmental terms. After reviewing the suggested topics, the reader can then best receive an overview of the programs, services and resources available to the City by reviewing the major sections of the budget in the order they are presented. The budget is divided into nine (9) major sections: Introduction, Budget Summary, General Fund, Enterprise Fund, Debt Service, Other Funds, Capital Improvements, Appendix and Budget Glossary. Highlights of the sections are as follows:

INTRODUCTION

The City Manager's Transmittal Message in the introduction should be read first. The Message provides an overview of accomplishments for fiscal year 2011-2012, and policy decisions made during the budget preparation process that influenced the 2012-2013 budget. The message summarizes the contents of the budget with goals and objectives of the City clearly outlined. In addition, the Introduction section contains a City Organizational Chart followed by information about the city in the "White Settlement Profile." The reader can read about the physical location of the City, the history of White Settlement, services offered by the City and significant demographic information.

BUDGET SUMMARY

This summary section for all funds discusses the budget preparation process that begins at the first of every year and formally ends in September, with numerous steps in between. An explanation of the financial structure of the City is provided that shows how revenues and expenditures are reported by Fund, a self-balancing set of accounts designed to track specific revenues and the uses of those revenues. A summary of all funds is provided in this section that draws the operating funds and capital funds together. The stringent laws governing the use of specific funds guide municipal budgeting. This document attempts the full disclosure of city operations to provide the public with the checks and balances necessary to insure that tax dollars and municipal payments are expended in accordance with laws and directives of the State of Texas and the City Council. Only by careful analysis of the various funds and programs can we insure that the budget is one of the most important actions of the City Council. The

budgetary process determines what services the City will provide, the level of service and how funds will be utilized to provide for their delivery. The budget is a cooperative effort between available resources and service needs, thus, allocating fund on a priority basis as determined by the City Council. The adopted budget, administered with the proper controls, will represent a reliable financial plan to be utilized in making major decisions facing the City of White Settlement during the next fiscal year.

GENERAL FUND

This major section of the budget will show the reader how the General Fund receives a greater variety of revenues and finances and a wider range of governmental activity than any other fund.

ENTERPRISE FUNDS

After examining the operations of these funds, which are conducted like a business, the reader will understand that the budgetary process is not easy. Enterprise operations are highly influenced by unpredictable weather conditions. The City is dependent upon the City of Fort Worth for wastewater treatment and approximately 70% of its water supply, and these costs are not always predictable. Sound financial management by city staff and officials has provided stability for this proprietary fund over the years.

DEBT SERVICE

Here the funds needed to cover the general debt service for the City are described. The Debt Service Fund provides for principal and interest payments for the City's general obligation and certificates of obligation as they become due and payable. Lease purchase payments are also included in this chapter. Property tax rates and levy are required to be computed and collected to pay these costs.

OTHER FUNDS

This section provides the reader with a detailed look at the City's special revenue funds. The Hotel Occupancy Tax funds are described in this section. The special uses of Child Safety Funds, Court Technology Funds, Court Security Funds and TCLEOSE Grant Funds are outlined in this section as well as the Storm Water Utility Fund. Economic Development and Crime Control and Prevention District funds are also described in detail with main source of revenues generated in each fund from a one-half percent sales tax on taxable items sold within White Settlement.

CAPITAL IMPROVEMENTS

The reader can obtain an overview of all City capital improvement projects that have been approved as funded. The City develops a multi-year plan for major capital expenditures that matches available resources and satisfies City Tax rate stabilization objectives. Generally, the program includes improvements that are relatively expensive, are non-recurring, have a multi-year useful life, and like capital outlay items, result in fixed assets. These could include the construction and acquisition of new buildings, additions or renovations of existing buildings, construction and reconstruction of streets, water and sanitary sewer improvements, drainage improvements, land purchases, and equipment purchases.

APPENDIX / BUDGET GLOSSARY

The Appendix contains detailed information about the City's personnel, community profile, and budget glossary. The personnel section contains a listing of approved full time, part-time, and seasonal positions compared to last year's budget. The majority of resources are expended on Personnel Costs, which are necessary to provide quality services to White Settlement residents. The Budget Glossary contains definitions of budget terms commonly used.

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October 1, 2012

Honorable Mayor Jerry Burns, City Council Members, and Citizens of White Settlement
City of White Settlement, Texas

Dear Mayor, City Council Members, and Citizens:

In compliance with state statutes and the city charter, I am pleased to present to you the Annual Operating Budget for the City of White Settlement for 2012-2013. This document details the comprehensive strategic plan by which White Settlement strives to enhance the quality of life for its citizens and businesses. The 2012-2013 Budget continues to reflect the City Council's conservative fiscal policy direction. The major objectives of the budget process each fiscal year are to identify cost saving measures, cut expenses whenever possible, and provide funding to implement the city council's strategic plans.

City staff feels this budget continues the direction established by our citizens and the City Council to meet existing challenges and effectively plan for future needs. Maintaining the efficient and effective delivery of City services was one of the priorities of the 2012-2013 Annual Operating Budget. The Council took an active role in balancing community needs with the available resources. This included reviewing existing programs and making difficult choices without reducing the level of services expected by our citizens. Fee evaluations will continue to be reviewed throughout the year and implemented when approved. The staff and council remained cautious going through their budget planning.

2012 property valuations increased \$106,429,663 or 21% to \$613,199,784 from prior year values at \$506,770,121. The average market value of a residential home value in 2012 has declined to \$60,712 compared to the average home in 2011 at \$61,238. In the 2012-2013 the City Council adopted the effective tax rate of \$0.614715, a decrease of 17.17% compared to prior year at \$0.742135 per \$100 valuation. This is encouraging signs for the City because if this trend continues it will allow the City to maintain lower tax rates. The City continues to take steps in developing areas to attract commercial customers and residents.

Sales taxes increased in 2011-2012 by 20.47% providing funding for several capital items at mid-year which included a new vehicle for the City Marshal, Seniors Bus, Bucket Van / Lift, two new signal lights at major intersections, and repairs to a/c unit in the Animal Control Shelter. Capital purchases in 2012-2013 Budget remain conservative in addition to reinstating several positions. The adopted budget includes a 4% cost-of-living increase to all full-time employees for the second consecutive year. The raise helps the City grow toward being competitive with the surrounding cities. Health, dental, and life insurance coverage continue to be provided at no cost for full-time employee. Dependents may be added at the expense of the employee. Budget includes an enhanced incentive plan for the volunteer fire fighters to include shift coverage in addition to payment for fire calls when responding from home.

In 2005, voters approved a \$6.15 million dollar General Obligation Bond to fund the Farmers Branch Flood Project which was issued in 2009. The cost of the project increased due to the delay from the government in releasing the funding. This project is shared with the U. S. Corps of Engineers for the main channel and tributary. The voters did not approve the additional funding needed in 2011. City Council agreed with U.S. Corps of Engineers to shorten the scope of the project so federal funding would not be lost. The revised project would eliminate the tributary but include the main channel from Meadow Park Bridge to White Settlement Road.

Capital purchases continue to be conservative with General Fund purchasing one vehicle for Purchasing Department and Water and Sewer Budget purchasing two replacement vehicles. Four replacement vehicles will be purchased by Crime Control and Prevention District for the Police Department. The three vehicles going out-of-service will either be passed to another department or put in surplus to be auctioned off. Improvements include an updated kitchen for Seniors Center, painting the Library and completion of Maintenance Facility at the Warehouse.

Economic Development within the City also remains a high priority. The White Settlement Economic Development Corporation budgeted \$1,723,515 in expenditures for the fiscal year. \$3 million renovation of Central Park began in 2012 after a large portion of the Park was destroyed by storm damage in May 2011. EDC borrowed \$1.4 million from General Fund to be repaid in five annual payments with the balance coming from EDC reserves. \$200,000 is budgeted towards the operations of Central and Veterans Parks. Current Budget includes \$100,000 for small business incentive grants and \$105,000 for BIG grants and other business incentives.

The 38th CDBG Project awarded in 2011-2012 budget will be for replacement of the water main on Delmar Street from Pemberton Street to Meadow Park Drive to be paid from the Water & Sewer Fund. The City's anticipated share will be approximately \$225,000 with Tarrant County paying \$50,000 for a total of \$275,000. The prior year budget included the 37th Year CDBG Project which was paid from the Storm Drainage Fund replacing storm drain from 850 – 1000 block of Comal Avenue and 8700 block of Easley. The 39th CDBG Project will be determined and awarded in 2013.

Infrastructure upgrades continue to be a priority among the Council and staff. \$260,000 was allocated for upgrading water and sewer mains, and \$364,000 for street improvements. Sewer I & I Fund is budgeted to include upgrades to Lariat Lift Station and Las Vegas Sewer Improvements not to exceed \$1.2 million. Shortage in the project will be covered by the balance of the Sewer Interceptor Bond.

The days of a simple budget based on the local economy and historical trends disappeared years ago. Today, the challenges of budget preparation can demand consideration of troubles in Europe, how Congress will handle looming tax increases and budget cuts, or which state a city is in. Now local governments must carefully consider the impact of state, national, and world events when planning their budgets.

The City of White Settlement is located on the western edge of the Dallas-Fort Worth Metroplex, and the financial plan as presented in the proposed operating budget should be considered from the broad perspective of the specific environment in which the City operates. The city encompasses approximately five square miles and is approximately 90% developed. The 2010 census reflects a population of 16,116 which is consistent with the Texas Municipal League's 2012 estimated population of 16,543. The City's Utility Billing records show 4,780 residential accounts and 599 commercial accounts.

The City is bordered by Lake Worth to the North, Interstate 30 to the south, Loop 820 to the west, and the Naval Air Station Joint Reserve Base (NAS JRB) to the east. The City also serves at the gateway to Lockheed Martin, a governmental contractor that produces military aircraft and employs approximately 14,200 people in the area. However, the stability and future of both the NAS JRB and Lockheed Martin is questioned from time to time due to factors based on decisions made by the federal government. The rising federal government deficit and political uncertainty are definitely factors to be considered at the local level. More

specifically, the \$500 billion in Defense Department budget cuts that will go into effect in January 2012 are sure to have a negative impact on the local economy.

The State of Texas economy has generally outperformed the rest of the nation throughout the recent recession. Job growth, sales tax collections (both from business and consumer purchases) as well as automobile sales, signal that the Texas economy has emerged from the recent recession. Another indication that the state's economy has been comparatively healthy is that Texas's population increased more than any other state as per the 2010 U.S. Census Bureau. Although Texas has only 8 percent of the nation's population, the state accounted for nearly 19 percent of the nation's population growth for the year. Furthermore, while Texas employers have replaced all of the jobs lost in the recent recession, only 52 percent of recession-hit jobs have been recovered nationally as of December 2011.

Locally, the City has recently enjoyed additional revenue from oil and gas drilling and production. However, the rapid development of the oil and gas industry has caused a surplus in this resource which has resulted in decreased production and therefore lower revenues. This reduction in revenues has impacted the City in the form of reduced revenue from production and reduced revenue from sales tax dollars from local oil and gas manufacturing enterprises.

In 2012 the election dates for the Council changed from the spring of the year to the fall, with November marking the first election of the new election cycle. During the upcoming year and focusing on the next budget cycle, City staff will be working with Council to develop a Master Plan and Five Year Capital Improvement Plan that will provide for continued additions and improvements to the City's infrastructure as well as continuing to improve the quality of life for our citizens and create a business friendly environment for our businesses.

Next year should see the completion of the Farmers Branch Flood Project mentioned earlier. This year we also began a renovation and upgrade of Central Park which is located in the southwest edge of town. The completion of Central Park in 2012-2013 will complement the newly established Veterans Park which is located in the northwest edge of the town. Both parks attract not only local residents but serve as the home for baseball, softball, and football leagues and the host location for various tournaments and youth and civic activities. The east side of town serves as the gateway to Lockheed Martin, is bordered by the NAS JRB and is home to multiple manufacturing, light industrial, warehousing and big box retail businesses. The south side of town also has retail businesses with the residential community occupying primarily the inner part of town.

With the parks to the west and the warehousing, light industrial to the east, the emphasis of the Capital Improvement Plan will demand several considerations. One option will be to identify and complete projects that can be funded with existing reserves and expected revenues. Another option will be to identify projects such as infrastructure (water, sewer, storm water and streets) that can be funded by issuing debt. And yet another option will be to seek projects of a partnership nature that can beneficially serve the community while being attractive to both business and the City.

There must be a strong linkage between the strategic goals of the City and its long range financial plan. The question to be answered is how will the budget be impacted going forward based on the available resources. To do this, the financial plan must recognize different scenarios and approaches to allow for the City's long-term viability. As mentioned earlier, the days of a simple budget based on the local economy and historical trends disappeared years ago. Now, more than ever, local governments must carefully consider the impact of state, national, and world events when planning their budgets.

The budget cycle was challenging for both Council and staff. I believe staff has made a realistic effort to ensure the goals and objectives set forth by the Council were met, as well as planning for the future financial stability of the City. I would like to thank the City Council members for the direction they have provided the staff in the development of this budget. The leadership and advice of the City Council throughout the budget process is critical for an effective allocation of resources. Each department worked hard to find savings in their operating budgets, and to make suggestions for program improvements. The staff and I will focus on implementing this budget. We feel it emphasizes continued improvements to the delivery of services and quality of life issues of the community and works to encourage the future growth of the City.

Respectfully submitted,

Linda A. Ryan
City Manager

White Settlement's Long-Term Planning Process

White Settlement Strategic Plan

The City has developed a comprehensive strategic plan that was created by citizens, elected and appointed officials, and staff during recent years. The plan documents and formalizes the goals and processes by which White Settlement will strive to enhance its quality of life. Its foundation is the City's mission statement and a set of policy statements.

Mission Statement and Policy Statements

The City's Mission Statement serves as a broad statement of purpose. There are six major defined policy statements intended to support the City's mission. Each describes in specific terms a desired ending state or result. The policy statements are the vision of White Settlement at its very best and represent the ultimate target at which all activities are aimed. Policy statements are addressed with goals and strategies and assigned to each city division. Each goal represents a specific Council or citizen direction given toward achieving the more general policy statement. Policy statements may or may not have specific goals and strategies planned for the upcoming fiscal year. More detailed planning and additional resources may be required to identify the goals and determine the necessary strategies to achieve them.

Link to the Annual Budget

City staff and elected and appointed City Officials rely on the policy statements to provide direction and guidance for recommending and authorizing the expenditure of public funds. The budget is the Annual Program of Services element of the strategic plans. It is prepared around the policy statements set by the City Council at its budget workshops. Community input is also a factor in determining use of resources. Not all policy statements are addressed in each Annual Program of Services element. The Annual Program of Services specifically defines the methods or processes by which the City Manager and City Staff will go about achieving the desired results for each policy statement.

Goals, Strategies and Objectives

Goals represent specific outcomes that will promote or enhance policy statements. Strategies are the specific actions needed to accomplish goals. Both goals and strategies are identified through strategic planning sessions with senior management team and key division staff guided by Council priorities. The Annual Program of Services is a detailed look at each operational area, or division, within the City's departments.

Each division within the City has developed its own unique set of divisional goals which enhance its purpose and connection to the policy statements. Annually, each division reviews and updates these goals.

Five-Year Plans

The City uses a five-year planning horizon to prepare the capital projects program and financial forecasts. The five-year capital projects program and the anticipated funding sources are adopted by separate plans. The capital planning process is discussed in more detail in the Capital Improvements section.

The following provides an overview of the City's strategic plan policy statements and the goals and strategies planned for the upcoming year.

City of White Settlement Comprehensive Plan Policy Statements Goals and Strategies

1.0 Policy Statement:
Citizens of White Settlement experience a stable, self-sustaining economy with expanding job opportunities and sales tax expansion.

Economic Development:

Goal: Expand and diversify the City's tax base.

Strategy: Increase cooperation with private sector developers, regional economic development organizations, and economic development allies by providing assistance to developers with difficulties that may occur in the development process.

Economic Development:

Goal: Create new jobs and expand the tax base.

Strategy: Establish new website for economic development to provide additional information to prospective businesses. Also, create and provide site-specific information and geographic information to prospective and existing industries.

2.0 Policy Statement:
City owned, sponsored or managed public information and education services enhance the quality of life of the citizens in White Settlement.

Utility Office:

Goal: Increase citizen awareness and understanding of utility issues including conservation.

Strategy: Improve public awareness of conservation issues including water conservation through proactive communication and expansion of the summer water conservation advertising and education program.

Management Information Services:

Goal: Provide timely and accurate public information via the City's website.

Strategy: Redesign the City's website to provide a more user-friendly interface.

City Manager's Office:

Goal: Improve citizen awareness and understanding of City programs, services and issues and promote a positive public image of the organization.

Strategy: Develop a Public Information Program to improve community understanding of City services.

3.0 Policy Statement:

Parks, open space, recreation facilities and services, and social and cultural activities contribute to an enhanced quality of life for the citizens of White Settlement.

Parks Maintenance:

Goal: Improve the City of White Settlement park system to provide beautiful, safe parks and a high quality of life.

Strategy: Complete Parks, Recreation and Open Space Master Plan to provide long-range development guidelines for park expansion.

Strategy: Provide for ongoing maintenance and operations of existing parks.

4.0 Policy Statement:

City-owned, sponsored or managed utilities provide safe, adequate and reliable services to all customers.

Utility Office:

Goal: Ensure the efficient delivery of timely and accurate billing and payment information to our customers.

Strategy: Continue to explore new technology that will allow the utility Office to run more efficiently and improve customer services.

Storm Water Drainage:

Goal: Reduce the threat of property damage and personal injury, and enhance public safety through proper maintenance and operations of the City's storm water drainage system.

Strategy: Develop a Storm Water Drainage Master Plan to provide long-range capital improvement program and maintenance projects.

Strategy: Use storm water utility fees to fund a pay-as-you-go funding program for storm water drainage capital projects.

Storm Water Drainage:

Goal: Increase the rate of flow of storm water drainage through Farmer's Branch from all tributaries throughout the City.

Strategy: Work with U.S. Army Corp of Engineers, City of Fort Worth and federal government to develop plans for project improving water flow through Farmer's Branch, using federal funding and voter approved debt.

Wastewater Collection:

Goal: Reduce the infiltration and inflow (I&I) of storm water drainage into the City's wastewater collection system.

Strategy: To fund Phase I of the Infiltration and Inflow (I&I) Wastewater Improvement Program which includes rehabilitation of Priority 1 wastewater collection system manholes and replacement of most severely damaged collector mains.

5.0 Policy Statement:
The City provides for the safety of its citizens and supports the responsive delivery of coordinated services by the City and other public agencies.

Fleet Maintenance:

Goal: Ensure a safe and efficient fleet for City operations.

Strategy: Extend the life of the City fleet in a cost-effective manner while maintaining the quality of fleet vehicles through innovative methods.

Management Information Services:

Goal: Provide cost effective information technology management services.

Strategy: Contract with computer consulting firm that will provide the City with effective computer hardware and software implementation strategies and maintenance assistance.

6.0 Policy Statement:
White Settlement's natural and physical resources are managed so that citizens enjoy the benefits of economic and social development.

Sanitation:

Goal: Protect the environment and contribute to community cleanliness and appearance.

Strategy: Develop a plan for weather related community clean-up needs.

Strategy: Continue hazardous household waste collection program.

SHORT-TERM BUDGET PRIORITIES

A critical component of the City's budget process is the forecasting of short and long term future revenues, expenditures and capital needs with consideration of economic and legislative changes. In order to meet the challenges posed by these dynamics, City Council and management identified key initiatives that are expected to impact future budgets. The City's current budget places heavy emphasis on the following priorities:

- The provision of public safety to our citizens.
- The rehabilitation and replacement of aging infrastructure
- The improvement and maintenance of our park system.
- Attracting and promoting commercial business within the City.
- Maintaining adequate service levels with no property tax increase.

The following information is provided to quantify the City's commitment to public safety:

Public safety staff training levels will be maintained in FY 2012-2013.

The Crime Control District has allocated a \$667,000 transfer to the General Fund for police personnel costs and \$250,000 for contractual services which include utilities, insurance and vehicle maintenance.

The Crime Control District continues to purchase replacement vehicles. In fiscal year 2012-2013, three patrol vehicles are scheduled to be replaced.

The City remains committed to the replacement of aging infrastructure:

The CDBG 38th year shared with Tarrant County is in the 2011-2012 budget will be paid from the Water Distribution Fund for the replacement of the Water Main on Delmar Street from Pemberton Street to Meadow Park Drive. The CDBG 37th year will be completed in the new budget which replaces the Storm Drain from 850-1000 Block of Comal Avenue and 8700 block of Easley Street. The 39th year project will be discussed and determined in the new year.

The City's Street Improvement Fund overlay program will continue with \$363,983 allocated for improvements in 2012-2013.

The City's Park System remains a priority:

Central Park renovation began in 2012 and will be completed in the new year. EDC obligated \$3 million to upgrade Central Park by using their reserves and borrowing \$1.5 million from General Fund. The General Fund had allocated \$256,470 for maintenance and operation of the City's park system.

The Economic Development has allocated \$1,243,265 towards the operation and maintenance of Central and Veterans Parks.

The following information shows the City's commitment to attracting and promoting commercial business within the City:

The Economic Development Corporation has initiated a small business incentive program and allocated \$100,000 for FY 2012-2013.

\$105,000 for Business Incentive Grants was appropriated by the Economic Development Corporation.

The City Council reviewed the tax abatement agreement guidelines in 2011-2012. There are no active tax abatements for 2012-2013.

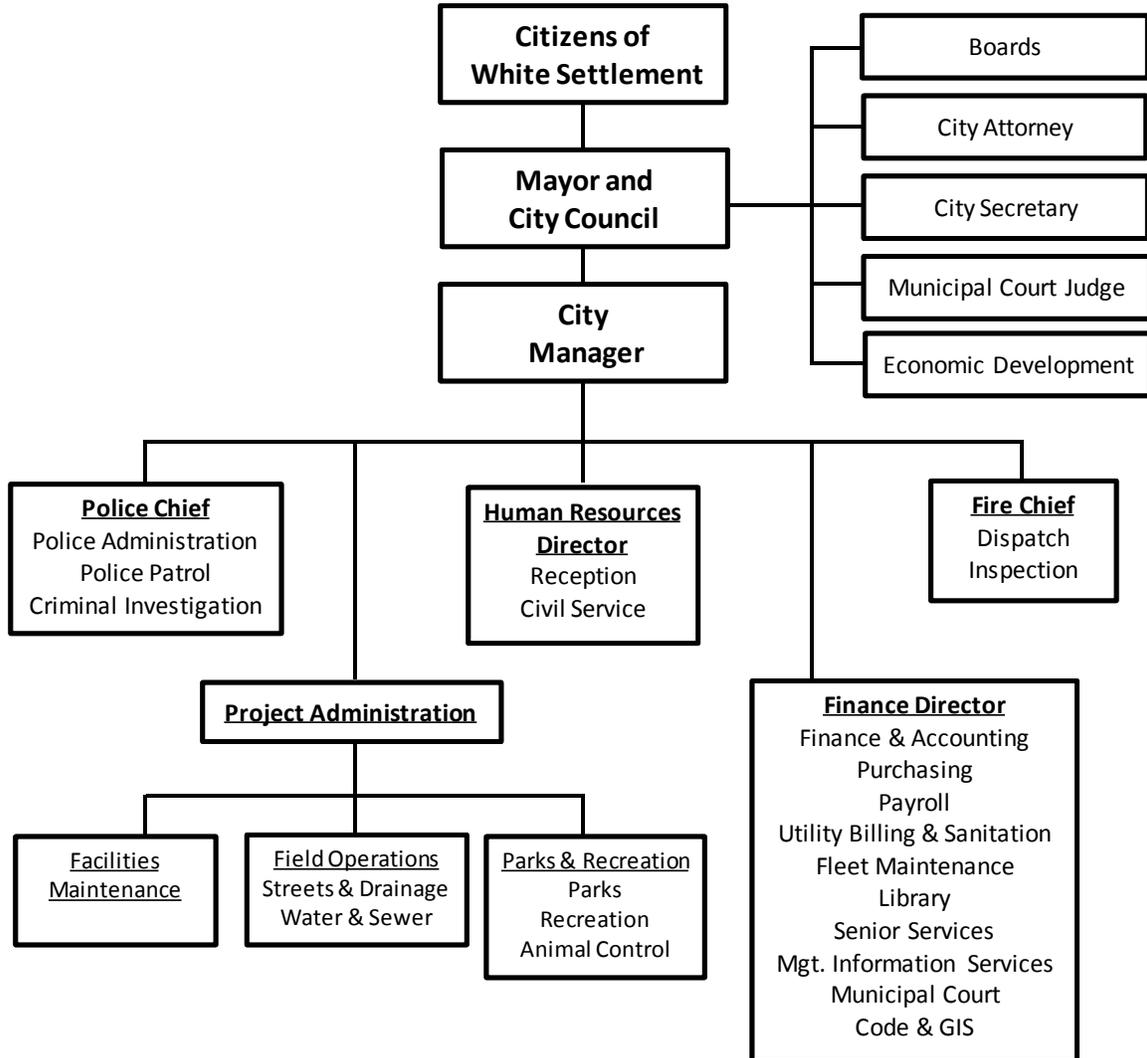
Maintaining adequate service levels without increasing the property tax rate was a significant priority for the City Council. Tax Rate for 2012 is seventeen percent lower than 2011 Tax Rate.

Capital purchases remain conservative with the majority of vehicle and equipment purchases being delayed.

Staff and department heads reviewed departmental and internal processes to identify cost savings and promote better efficiencies to maintain current levels of service without a tax increase.

The City Council and staff review rates for services to ensure that the revenues generated are adequate to cover operating expenses.

**CITY OF WHITE SETTLEMENT
ORGANIZATIONAL CHART
2012-2013**



ORDINANCE NO. 2433 -12

AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR THE CITY OF WHITE SETTLEMENT, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013.

WHEREAS, notice of a Public Hearing on the budget for the City of White Settlement, Texas for the fiscal year 2012-2013 was heretofore published in accordance with law; and,

WHEREAS, a Public Hearing was duly held and all interested persons were given an opportunity to be heard for or against any item therein; and,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHITE SETTLEMENT, TEXAS

Section 1.

That the budget submitted and attached as Exhibit A by the City Manager on this date and reviewed during a public hearing on September 11, 2012 be approved for the Fiscal Year 2012-2013.

Section 2.

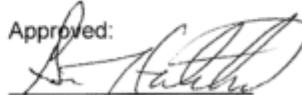
That the City Manager, and/or Finance Director is authorized to invest any funds not needed for current use, whether operating funds or bond funds according to the adopted Investment Policy in the official City depositories, all of which investment shall be in accordance with law.

Section 3.

The fact that the fiscal year begins October 1, 2012 requires that this Ordinance be effective upon its passage and adopted to preserve the public peace, property, health, safety, and shall be in full force and affect from and after its passage and adoption.

PASSED AND APPROVED this the 11th day of September, 2012 by the City Council of the City of White Settlement, Texas.

Approved:



Gene Hatcher,
Mayor Pro Tem

Attest:



Amy Arnold, TRMC
City Secretary



ORDINANCE NO. 2434-12

AN ORDINANCE OF THE CITY OF WHITE SETTLEMENT, TEXAS, AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013, AT A RATE OF \$0.614715 PER \$100.00 OF ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS FOR THE CITY OF WHITE SETTLEMENT, AS OF JANUARY 1, 2012, AND PROVIDING FOR COLLECTION OF AD VALOREM TAXES;

WHEREAS, the City of White Settlement 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, notice of the effective tax rate calculations for the tax year 2012 for the City of White Settlement, Texas was heretofore published in accordance with law; and,

WHEREAS, on September 11, 2012, the City Council of the City of White Settlement, Texas, by a majority vote proposed a property tax rate for the year 2012 of \$0.614715 upon each one hundred dollar (\$100) valuation of all taxable real and personal property within the City of White Settlement, Texas; and,

WHEREAS, the City Council of the City of White Settlement, Texas, were not required to schedule two public hearings on the proposed rate which is the rollback rate of \$0.614715 which is lower than the effective rate (\$0.616561). The "Statement on Increase/Decrease" was published with the effective and rollback rates on August 9, 2012 in the local newspapers, City's web site, and cable channel in accordance with Section 26.05 of the Texas Tax Code; and,

WHEREAS, the City Council of the City of White Settlement, Texas, held a public meeting to discuss the proposed 2012 property tax rate on July 31, 2012; and,

WHEREAS, at the conclusion of the aforementioned public meeting, the City Council announced the date, time and place of the meeting at which it would vote on the proposed tax rate which will not exceed the lower of the effective rate and/or the rollback rate; and,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHITE SETTLEMENT, TEXAS:

Section 1.

That the City Council of the City of White Settlement hereby levies and adopts the tax rate on One Hundred Dollars (\$100.00) of assessed valuation for this city for the tax year 2012 as follows:

\$0.449739	For the purpose of maintenance and operations
\$0.164976	For the payment of principal and interest on general obligation debt
<hr/>	
\$0.614715	Total Tax Rate

Ordinance 2434-12
Affixing and Levying Ad Valorem Taxes Fy 2012-2013

This tax rate will not raise more taxes for maintenance and operations than last year's tax rate.

Section 2.

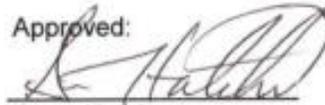
The tax assessor/collector for Tarrant County is hereby authorized to assess and collect the Ad Valorem taxes of the City of White Settlement, Texas. All current and delinquent tax collections on the 2011 tax levy shall be deposited as provided in Section 1 of this ordinance. All interest and penalties and collections of delinquent taxes levied in prior years shall be deposited in the General Fund of the City.

Section 3.

This ordinance shall be effective September 11, 2012 upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WHITE SETTLEMENT, TEXAS, on this the 11th day of September 2012.

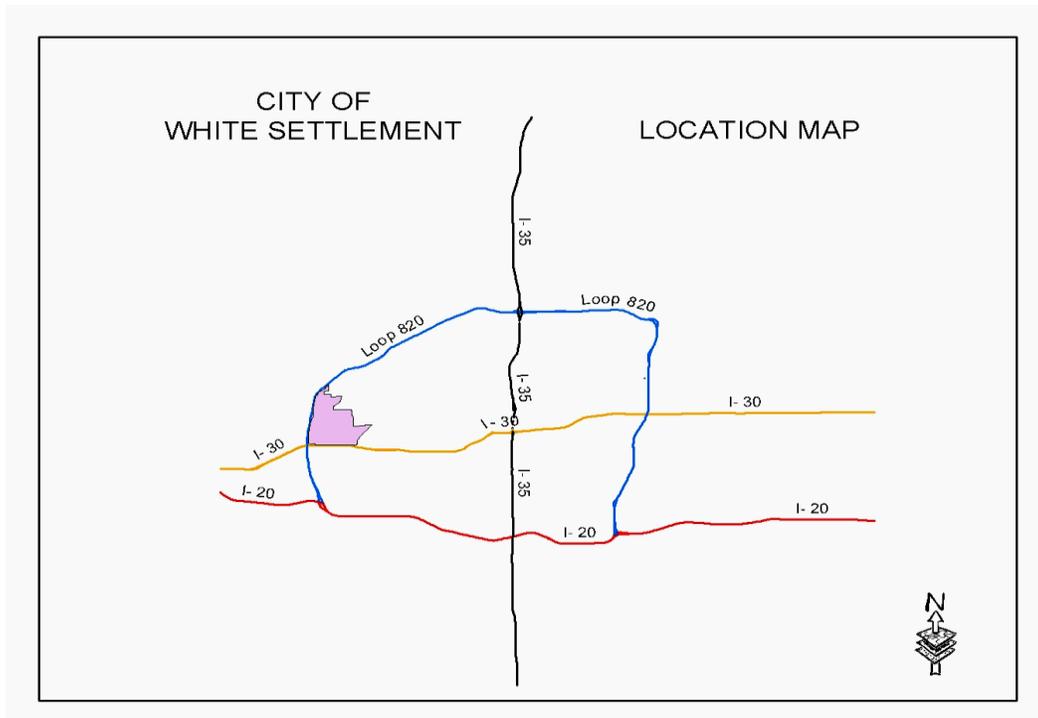
Approved:



Gene Hatcher
Mayor Pro Tem

Attest:


Amy Arnold, TRMC
City Secretary



WHITE SETTLEMENT - THE WESTERN EDGE

Located at the crossroads of Interstate 30 and Interstate Loop 820 on the western edge of the Dallas-Fort Worth Metroplex with all its culture and charm in addition to being on the "edge" of the West's wide-open spaces. White Settlement offers the best of all worlds - small town comfort, genuinely friendly people, quality public services, low crime, wonderful parks, terrific recreation, library and senior services programs, great shopping in several national discount and other retailers, numerous restaurants, and several motels. White Settlement affords an "edge" or advantage to businesses, relocating families and individuals, as well as visitors and conventioners.

The City of White Settlement was officially incorporated in 1941. However, the existence of the White Settlement community reaches back to the earliest days of the Texas Republic. Shortly after his 1836 election to the presidency of the Texas Republic, Sam Houston created a General Land Office and a generous land grant policy to encourage migration of pioneers to Texas. One such pioneer was Logan Vandiver. He took advantage of the state's homestead law, and on February 16, 1838, received a headright certificate for a 1,476 acre tract of land just west of the Trinity River (property on which the City of White Settlement was ultimately established). Because of strife between Indians and settlers at the time, a small stockade (Bird's Fort) was built to afford a modicum of protection for new landholders and other incoming settlers. To forge peaceful relations between the Indians and settlers, a treaty was negotiated and signed in September 1843, by the Republic of Texas and area Indian tribes. This action generated increased migration to the prairie lands of what are now Tarrant and Parker Counties by both white settlers and Native Americans. Even with the peace treaty in place, the influx of new people to the area stirred old hostilities and prompted construction of a small fort at the confluence of the Clear and West Forks of the Trinity River. On November 14, 1849, the War Department named

this new facility Fort Worth. This historical chain of events evolved into two settlements, one occupied by white settlers and another encompassing a grouping of seven Indian villages.

The "white settlement" area became a trading post and farming community, with a road (known then and now as White Settlement Road) leading to Fort Worth for the transport and exchange of farm products, livestock, and other items. From this early economic foundation, the area weathered the difficulties of pioneer life and agrarian development, World War I, and the depression of the 1930's.

Spurred by the World War II need for military aircraft, the White Settlement area grew rapidly from 500 people to a population of over 10,000. In 1941, the City of White Settlement was incorporated and was a neighbor to a new Consolidated Aircraft Corporation plant and a new Army airfield. A new housing area, known as "Liberator Village", was built in response to escalated housing demand and in honor of the B-24 or Liberator Bombers being assembled at the adjacent aircraft plant.

Over the years, the City of White Settlement has grown into a diverse urban community of more than 16,000 residents. Though surrounded by Fort Worth and other urban developments, White Settlement has not lost its small town sense of community and neighborliness. Residents care about one another and their community. Parks overflow during the summer with little league games and civic meetings are well attended. Residents are actively involved in their children's schools and extracurricular activities, and voluntarily participate in a wide variety of local programs and events within the city, schools and churches.

Constant improvements in all phases of the public domain continue to be the key to the development of the City of White Settlement. Many improvements have been made through the years in the mode of life in White Settlement. These include the construction of many churches, schools, various community facilities, commercial/industrial buildings and firms.

We are moving forward and should continue to do so. The untiring efforts of our predecessors in meeting and solving problems should inspire us in our efforts to face and resolve the difficulties of this day. We must grow in a progressive manner or face the prospects of stagnation. White Settlement is fortunate by reason of its location and its access to the great Metroplex.

CITY SERVICES

An elected mayor and five council members govern the City of White Settlement. The municipal government consists of a City Manager directing a staff of 118 full-time employees and 44 part-time employees in carrying out council programs, policies, and providing a variety of services to the citizens that live here. Employees are grouped in seven operating departments. They include **General Government, Public Safety, Culture and Recreation, Public Works, Economic Development, Water/Wastewater and Public Health.**

General Government includes **Administration, Finance, Human Resources, MIS, Purchasing/Warehousing and Facilities.** **Administration** includes the City Manager and City Secretary. The City Manager oversees the general operation of all city departments and works closely with the City Council to ensure that the citizens of White Settlement receive the highest quality of life possible. The City Secretary is appointed by the City Council and works with the Council, City Manager, Departments, and with the citizens of White Settlement. The office provides a broad range of administrative and clerical support for the City including all ordinances, resolutions, and minutes from City Council and Boards and Commissions meeting. The **Finance Department** provides for the processing of all financial data and cash collections in a timely, accurate, and cost effective manner. This allows the department to monitor budgetary requirements to invest the city's funds for safety, liquidity and yield, and to comply with all city, state and federal laws. **Human Resources** handles all aspects of employment with the City and maintains records on all personnel. The department ensures compliance with City's Personnel Manual and applicable federal and state regulations. **Management Information Services** is responsible for the maintenance and support of the City's computer systems including daily operations, adequate back-up on site and off site and user training, and problem solving. **Purchasing and Warehousing** is responsible for all purchasing and bidding processes for all departments, and provides a general store of inventory. **Facilities** provide building maintenance and repairs for all city buildings.

Public Safety includes **Police, Fire, Municipal Court, and Inspections/Code Compliance.** The **Police Department's** role is to enforce local, state and federal laws and to protect the citizens of White Settlement from crime and disorder. The Police Department is made up of approximately forty-seven full time employees in divisions of communications and records, patrol, criminal investigation, and administration. The division also includes a Police Reserve Force composed of trained volunteers functioning under the supervision of the Police Chief. The **Fire Department** provides the citizens of White Settlement fire protection, back-up emergency medical services, hazardous material response, and rescue and management. The Fire Department is staffed with approximately 25-30 volunteer firefighters with the majority being residents of the City. A paid full-time dispatcher is available twenty-four hours a day to answer all fire-related emergencies. Enhanced incentive program for the volunteer firefighters includes shift assignments and provides for fire call program if responding from home. The **Municipal Court** is a criminal court having jurisdiction over Class C Misdemeanors occurring within the city limits that include traffic citations, parking tickets, as well as state law and city ordinance violations. **Inspections and Code Compliance** seek to ensure that all construction is done in accordance with accepted principles and practices. These departments oversee that all other services impacting the quality and longevity of the City's overall physical environment are done in accordance with city codes.

Culture and Recreation includes **Parks, Recreation, Library, and Senior Services.** The **Park Department** personnel maintain more than 299.55 acres of public parks, 22 picnic areas, 6 playgrounds, and all surroundings of the city complexes. They organize ball games and other activities held on park grounds. **Recreation Department** personnel are interested in promoting the development and recreation for the citizens. Their responsibilities include maintaining one gym, exercise equipment, and a variety of classes for children and adults. They are in charge of all special events of the City including Halloween, Christmas, White Settlement Days, Easter, and

many others. The **Library** offers a diversity of materials in various formats including an outstanding collection of books, Internet and computer access computer lab, and audio and video selections. An outstanding literacy program provides additional services to the community including reading improvement and a GED program. The **Senior Services Center** is part of a comprehensive community strategy, which endeavors to meet the varied needs and interests of older adults. The City of White Settlement Senior Services Center is one of the best in the state with a membership of over 1,000.

The **Public Works Department** is comprised of the **Streets and Drainage Department**. The **Street and Drainage Division** is responsible for the maintenance and repair of all paved and unpaved street surfaces in a safe, useable condition through a variety of asphalt, concrete, and gravel maintenance activities and alternatives. Activities include asphalt patching and resurfacing, crack sealing, street sweeping, pothole patching and grading of unpaved streets. The Division also cleans and maintains culverts and drainage structures to enhance drainage flows.

Water/Wastewater is made up of **Sanitation, Utility Billing, Water Production, Water Distribution, and Wastewater**. The City contracts for residential solid waste collection. **Utility Billing** provides customer service and is responsible for maintaining the billing for water, wastewater, and refuse services. **Water Utilities** provides safe and pure drinking water in sufficient volume and under adequate pressure to the city water customers. City wells provide approximately fifty percent of the water to its citizens and purchases from the City of Fort Worth are made during drier seasons. Lift Stations are maintained by City crews and **Wastewater** treatment is contracted through the City of Fort Worth.

Public Health includes **Animal Control**, which operates through regulations from Texas Department of Health and City ordinances to control animal complaints. The Animal Control Division includes two full-time and one part-time animal control officers.

SCHOOL DISTRICT

The White Settlement Independent School District is the only independent school district located in the City of White Settlement. The White Settlement ISD consists of four elementary schools, one intermediate school, one middle school and one senior high school. The scholastic enrollment for the 2012-2013 school year is 6,548 students.

BUDGET PROCESS

SUMMARY

The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided to the residents of the City based on established budgetary policies. The City Charter establishes the City of White Settlement's fiscal year as October 1st through September 30th. Upon receipt of the proposed budget, the City Council is required to set a date and place for a public hearing. A public notice of the hearing date must be published at least ten (10) days prior to such hearing. At the hearing, the Council gives all interested persons an opportunity to be heard for, or against, any expenditure account or revenue estimate. The City Charter binds the City Council to adopt a budget prior to the beginning of the fiscal year. The City Council will normally approve the tax rate for the coming fiscal year and adopt the budget ordinance during the same meeting.

BUDGET PREPARATION

The City Manager's Office and Finance Department performs the functions of preparing and analyzing the 2012-2013 budget. The budget process is initiated in May with distribution of budget preparation packages to department heads and directors. In June, the City Manager prepares back-up information for the City Council and schedules work sessions to discuss the direction of the budget for the upcoming fiscal year. Work sessions begin in July with the Finance Department, City Manager, and each department supervisor to review line items for both the current budget and the proposed budget to determine if service levels were to be maintained, improved, or reduced. Revenues are projected as accurately as possible in order to set priorities for proposed expenditures. Issues are addressed in workshops beginning in June between the city staff and City Council. The City Manager and Department Heads must identify and prioritize programs, projects, and equipment necessary to accomplish their goals and objectives plus those established by City Council. The budget must be developed within the limitations of available resources. Each Department Head is responsible for divisions that are under their scope of authority. Each line item of maintenance and operations are justified on budget worksheets. All capital items are separately identified and justified. The City Council retains final authority on the budget.

BUDGET BASIS

The City accounts and budgets for all general government funds using the modified accrual basis. This method recognizes revenues when they are measurable and available and expenditures when goods and services are received, except for principal and interest on long-term debt, which is recognized when paid. General government funds include the general fund, special revenue funds, debt service fund and the street improvement fund. Proprietary funds, which include the enterprise fund are accounted and budgeted for using the accrual basis of accounting. Under this method, revenues are recognized when they are earned and expenses when they are incurred.

PROPERTY TAX RATE

A property tax rate consists of two components: a rate for funding maintenance and operations expenditures and a rate for debt service. State Property Tax law dictates certain procedures that must be followed when proposing and adopting a tax rate. The City must annually calculate and publicize its "effective tax rate" and "rollback tax rate." The City Council may not adopt a tax rate that exceeds the lower of the rollback tax rate or 103% of the effective tax rate until it has held a public hearing on the proposed increase following notice to the taxpayers. The effective tax rate is the rate that will produce last year's total tax levy as adjusted from this year's total taxable values.

The rollback tax rate is the rate that will produce last year's maintenance and operations tax levy as adjusted from this year's value multiplied by 1.08 plus a rate that will produce this year's debt service from this year's values divided by the anticipated tax collection rate.

The City received the certified appraisal value from Tarrant Appraisal District on July 25, 2012. As a result, the effective tax rate chosen is 17.17% or \$0.614715 less than prior year tax rate at \$0.742135. Tax rate will maintain the current level of city services and fund several capital needs.

BUDGET ADOPTION

Public notices of the effective tax rate are published in the local newspaper according to state law. A public hearing on the budget was conducted according to state and local laws on September 11, 2012. Tax Rate proposed (\$0.614715) did not require two public hearings because it is lower than the Effective Tax Rate (\$0.616561). Meetings to discuss tax rate was held on July 31, 2012. Workshops were held in August 2012. The Public Hearing on the 2012-2013 Fiscal Year Budget was held September 11, 2012 and adopted by ordinance after the public hearing. The Fiscal Year Budget for 2012-2013 and the tax rate of \$0.614715 which was the Effective Rate were adopted by the majority consent of the City Council on September 11, 2012.

BUDGET AMENDMENT

Once the annual budget has been adopted, there are several methods by which the budget may be amended. In the internal form, the City Manager is authorized by the City Council to make adjustments between departments within an operating fund or line items within an operating department. Typically, these requests are generated at the department head level and submitted to the City Manager for consideration after the Finance Department has reviewed the request and recommended approval. In no case, however, may the budget adjustments result in the budgeted expenditures exceeding the lawfully adopted expenditures appropriated for the fund.

The City Council may amend the budget by ordinance during the fiscal year if such expenditures are necessary to protect public property or the health, safety, or general welfare of the citizens of White Settlement. The actual process begins in the same manner as an internal amendment, from department head submission through finance review to the City Manager. The City Manager then submits the request to the Mayor and City Council as part of a budget amendment public hearing.

Multi-year projections have become an integral part of the budget process as estimates of future financial operating conditions are provided to the City Council. Historical data, as reconciled to the CAFR, plus growth assumptions for each line item are combined to provide projections that indicate the City's future fiscal position. The multi-year projections identify any potential problem in matching projected revenues with anticipated growth in expenditures.

**CITY OF WHITE SETTLEMENT
2012 PLANNING CALENDAR/TAX RATE**

25-Jul	DEADLINE FOR CHIEF APPRAISER TO CERTIFY ROLLS TO TAXING UNITS
27-Jul	CERTIFICATION OF ANTICIPATED COLLECTION RATE BY COLLECTOR
28-Jul	CALCULATION OF EFFECTIVE AND ROLLEBACK TAX RATES (Have Tarrant County Verify)
9-Aug	PUBLICATION OF EFFECTIVE AND ROLLEBACK TAX RATES; STATEMENT AND SCHEDULES; SUBMISSION TO GOVERNING BODY; COMPTROLLER'S OFFICE RECOMMENDS 8-POINT TYPE; MAY APPEAR IN ANY SECTION; MAY BE PUBLISHED WITH NOTICE OF 1ST PUBLIC HEARING.
27-Jul	72-HOUR NOTICE FOR MEETING (OPEN MEETINGS NOTICE)
31 July REGULAR	MEETING OF GOVERNING BODY TO DISCUSS TAX RATE; IF PROPOSED TAX RATE WILL EXCEED THE ROLLEBACK RATE OR THE EFFECTIVE TAX RATE (WHICHEVER IS LOWER), TAKE RECORD VOTE AND <u>SCHEDULE PUBLIC HEARINGS.</u> (Must have 2 PH if proposing Tax Increase)
9-Aug NOT REQUIRED	<i>"NOTICE OF PUBLIC HEARINGS ON TAX INCREASE"</i> (1ST QUARTER-PAGE NOTICE IN NEWSPAPER & ON TV & WEBSITE) PUBLISH 7 DAYS BEFORE 1st PUBLIC HEARING
21-Aug SPECIAL NOT REQUIRED	1ST PUBLIC HEARING ON TAX RATE AND REGULAR MEETING OF THE CITY COUNCIL
28-Aug REGULAR NOT REQUIRED	2 nd PUBLIC HEARING ON TAX RATE
30-Aug NOT REQUIRED	<i>"NOTICE OF VOTE ON TAX RATE"</i> (2ND QUARTER-PAGE NOTICE IN NEWSPAPER/TV/WEBSITE) PUBLISH AFTER 2ND PUBLIC HEARING - Has to Run After Both PH and before Meeting to Vote On Tax Rate
7-Sept	72-HOUR NOTICE FOR MEETING AT WHICH GOVERNING BODY WILL ADOPT TAX RATE (OPEN MEETINGS NOTICE)
11-Sept REGULAR	MEETING TO ADOPT TAX RATE. MEETING IS 3-14 DAYS AFTER 2ND PUBLIC HEARING. TAXING UNIT MUST ADOPT TAX RATE BY SEPTEMBER 30, OR WITHIN 60 DAYS OF RECEIVING CERTIFIED APPRAISAL ROLL, WHICHEVER IS LATER.
12-Sept	TAX RATE SUBMITTED TO TARRANT COUNTY TO AVOID SEPARATE BILLING CHARGE.

BUDGETARY & FINANCIAL POLICY GUIDELINES

The City of White Settlement's financial policies compiled below set forth the basic framework for the overall fiscal management of the City. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Operating independently of changing circumstances and conditions, numerous financial policies assist the decision-making process of the City Council and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs and are reviewed annually. Most of the policies represent long-standing principles, traditions and practices which have guided the City in the past and have helped maintain financial stability. Some of the most significant guidelines pertaining to the budget are as follows:

OPERATING BUDGET POLICIES

Balanced Budget

The City shall prepare an itemized budget for each fund and each program within the fund. The budget should be balanced with current revenues equal to or greater than current expenditures/expenses using the following strategies: improve productivity; site the service or payment burden away from the city; improve revenues; create new service fees or raise existing fees based on the cost of services; reduce or eliminate programs; use fund balances if available; increase property taxes; and lastly, reduce or eliminate services. In any fund in which expenditures/expenses shall exceed revenues, operating reserves shall be used to meet the shortfalls. Primarily improved property tax revenues and conservative expenditure forecasts balanced the fiscal year 2012-2013 budget.

A diversified and stable revenue system is integral to a city maintaining protection against short-run economic fluctuations. The City continually strives to obtain additional major revenue sources as a means to balance the budget. Monthly reports shall be prepared to compare actual revenues to budget and to determine the variances and associated corrective action necessary. The City staff and council will review fees/charges annually and will adjust or modify such fees as to keep pace with the cost of providing the service.

The Crime District half-cent sales tax and Economic Development half-cent sales tax are excellent revenue sources which contribute to balancing the budget. The Crime Control and Prevention District 1/2% tax was first approved by the voters in January 1996 for a five-year period and in January 2001 for a ten year period. In the May 2010 election the voters approved to renew this tax for an additional twenty years and this revenue continues to combat the effects of drugs, gang activity and other crime in the City. The Crime Control and Prevention sales tax will provide revenues of \$667,000 for police personnel, \$148,800 for four police vehicles, \$92,816 for equipment maintenance, \$17,900 for laptop replacements, \$32,000 for all police personnel training costs, \$18,300 for contributions for other agencies and 5% of the collected sales tax for administrative fees to the General Fund. Also, this fiscal year, the Crime District will pay their final payment for the police portion of the city wide radio system payment in the amount of \$120,373. The City will seek additional funds from local and national funding sources to support the efforts to stem the increase in drug crime, juvenile activity and community policing. Joint involvement with our citizens, the business community, and other local jurisdictions will be encouraged.

The Economic Development half-cent sales tax provides maintenance for Central and Veteran's Parks maintenance, operations and improvements, economic development projects which includes \$105,000 for business incentive grants and \$50,000 for future land developments in addition to a 5% administrative fee to the General Fund based on sales taxes received. This tax made it possible to fund a \$3 million renovation to Central Park with many improvements. Much of the sales tax revenue is collected from consumers who shop in White Settlement but live outside the City.

General and Administrative Charges

The Enterprise Fund and the half cents sales tax funds provides funding assistance for the general and administrative services provided such as management, finance and personnel, as well as the use of City streets by the Enterprise Operations should compensate the General Fund. The intergovernmental revenue transfers for 2012-2013 from the Enterprise Fund are projected to be \$547,500, Crime Prevention and Control District and Economic Development Corporation will contribute 5% of their half-cent sales tax which are budgeted at \$75,000 for Crime District and \$80,000 for Economic Development Fund.

Debt Service

As an operational policy, the annual general obligation debt service should not exceed 50% of the total tax rate. Once the debt service portion of the tax rate exceeds a 50% pro-rata share, a city's ability to adjust the operations levy to adapt to changes in the tax base and in operational needs is hindered. The inflexibility in the tax rate places further stress upon other sources of revenue.

For the 2012-2013 fiscal year, the debt service portion of the tax rate is \$0.164976 per \$100 of assessed value. This represents 26.84% of the total adopted rate of \$0.614715 per \$100 of assessed value. Debt principal payments paid from ad valorem tax revenues are paid annually. Interest payments on tax-supported debt are made semi-annually. The City will not issue notes to finance operating deficits.

Reserve Policies

The General Fund balance should be adequate to handle unexpected decreases in revenues plus a reasonable level for extraordinary unbudgeted expenditures. For measurement purposes, the minimum fund balance acceptable in the General Fund is the equivalent of sixty days expenditure and should be computed separately from designated components of the fund balance. The City has a fiscal and budgetary policy to maintain one hundred forty-four (144) days or 40% of annual budgeted expenditures. The City Council decided to gradually build up reserves during the past few years and currently has about two hundred eighty-six (286) days reserve available as of September 30, 2012.

Accounting, Auditing, and Financial Reporting

The City Council, at the close of each fiscal year, contracts for an independent audit of the City's finances. The audit will be published annually as a Comprehensive Annual Financial Report to be submitted to the Government Finance Officers Association of the United States and Canada for review for the Certificate of Achievement of Excellence in Financial Reporting. The City produces annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board. The City will maintain a strong internal audit capability.

Capital Improvement Guidelines

Items with a useful life of one year or more and a unit cost of \$5,000 or more are considered capital outlays. Capital outlays (permanent additions of major importance and cost) for land, structures, street improvements, recreational and park improvements or expansions of utility systems are capital improvements. The cost of capital improvements could include fees for engineering and architectural design, equipment rental during construction as well as legal fees for any right-of-way, easement or land acquisition.

Improvements to the City's infrastructure are accounted for in the Capital Improvement Fund and are included in this document. Funding source, project description and project costing are presented for each project in the fund.

Capital acquisitions are intended to meet defined criteria. Vehicles and equipment are scheduled for replacement based upon repair history. High technology procurements are based upon changes in technology and obsolescence. Improvements to infrastructure are targeted to meet current/future demands or to address particular maintenance problems. In all cases, capital outlays/acquisitions require a cost/benefit analysis to justify the purchase decision.

Personnel and other operating expenditures remain constant from year to year. Capital expenditures have a tendency to stand out because they are usually large expenditures that are not recurring. Without long-range planning, the level of service and quality of the ecological and social environment will begin to decline.

The capital improvement plan results in coordination of various goals of individual departments into a consolidated effort, scheduling proposals over a period whereby the plan can be realistically realized, and anticipating needed projects with the related projected fiscal capacity of the City.

Expenditure Issues

Monthly reports shall be prepared showing actual expenditures compared to original budget expectations. Modifications within the operating categories (supplies, maintenance, and other) under \$10,000 may be made with approval from the Finance Director. Modifications within the personnel and capital categories may be made with the approval of the City Manager and Finance Director. Modifications to reserve categories inter-fund totals, or overall budget increases shall be done only with City Council consent in the form of an approval, public hearing and adoption of the amendments.

Purchases over \$50,000 shall conform to a formal bidding process as defined by the laws of the State of Texas and ordinances of the City of White Settlement. Recommendation of bids shall be made to the City Council for their approval.

REVENUE POLICIES

Property Tax

The tax rate should fall within a reasonable range of comparable cities and should be adequate to produce the revenues need to pay for approved City services. The tax rate will not exceed the rollback rate or effective rate, whichever is lower, as computed by Truth-in Taxation laws. The tax rate for 2012-2013 is \$0.614715 per \$100 valuation which is 17.17% less than 2011 Tax Rate of \$0.742135. Tax exemptions impact revenue generated from property taxes. The City will continue to grant a 20% homestead exemption, \$37,000 senior citizen exemption, \$10,000

disabled exemption, and disabled veteran exemption as allowed by state law. Exemption value loss is projected at \$193,943,887. The adjusted tax value including new construction totals \$610,155,156 with new construction being \$3,044,628.

Sales Tax

City continues to be conservative on sales tax projections due to the volatile nature of this economically sensitive revenue source. The City has enjoyed additional revenue from several new developments. General sales tax projections for 2012-2013 are projected at \$3,200,000. Crime District half-cent sales tax is projected to be \$1,500,000 and Economic Development half-cent sales tax is projected at \$1,600,000.

Utility Rates

After reviewing utility rates, it was necessary to increase the sewer rates to generate revenues adequate to cover operating expenses, meet the legal requirements of bond covenants, and fund depreciation to allow adequate capital replacement in water production, distribution, and wastewater collections systems. City of Fort Worth increased the City's Wastewater Treatment rates by 29%. Water rates were last increased in 2001. Sewer rates have not been increased since 2009. Changes have been made to the structure of the connection and by establishing higher commercial base and usage. Effective October 1, 2012 sanitation rates increased for the both residential and commercial customers.

Investment Policies

The City Council has formally approved a separate Investment Policy for the City of White Settlement that meets the requirements of the Public Funds Investment Act (PFIA), Section 2256 of the Texas Local Government Code. This policy is reviewed annually by the City Council, and it applies to all financial assets held by the City. Investments address safety, liquidity, and yield. Interest earned from investment of all available funds is distributed to funds according to ownership of the invested funds and are included in the 2012-2013 annual budget.

FINANCIAL PLAN

PURPOSE OF FINANCIAL PLAN

The main purpose of a financial plan is to guide the City in financing cost effective services, programs and capital needs, all the while focusing on a stabilized tax rate and appropriate levels for fees and service charges as prescribed by approved financial objectives. The annual audit, internal audits, and review of Monthly Financial Reports assure the compliance of financial objectives. The Monthly Financial Reports consists of “Deep Reserves” and “Sales Taxes” which are distributed by the Finance Director to the City Council by the second week of each month for the preceding month.

FUND ACCOUNTING

All City accounts are organized on the basis of funds, or account groups, and each is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. Using these accounts, the revenues and expenditures/expenses are budgeted and approved before the beginning of each fiscal year by an ordinance passed by the City Council. Three types group the various funds: governmental fund, proprietary fund types, and fiduciary fund. Governmental funds finance most of the City’s functions and under GAAP there are four governmental fund types: General, Special Revenue, Debt Service, and Capital Projects (Street Improvements). Proprietary funds are used to account for the City’s organizations and activities that are similar to those often found in the private sector. The Enterprise Fund is the City’s major proprietary fund. Fiduciary Fund types account for assets held by a government unit in a trustee capacity do not require formal budget adoption by the City Council. The funds are audited and included in the year-end Comprehensive Annual Financial Report. Descriptions of all other funds are included in the following sections along with support information and in-depth analysis.

1. Governmental Fund Types:
 - General Fund
 - Debt Service Funds
 - Capital Projects Funds
 - Street Improvement Fund
 - Sewer I & I Fund
 - Special Revenue Funds
 - Hotel Occupancy Tax
 - Pride Commission
 - Crime Control & Prevention District
 - Storm Water Utility
 - Component Units:
 - Economic Development Corporation

2. Proprietary Fund Type:
 - Enterprise Fund (Water and Sewer)

Governmental Fund Types are funds through which most governmental functions are typically financed. **General Fund** is established to account for resources devoted to financing the general services that the City performs for its citizens. The General Fund is charged with all costs of operating the government for which a separate fund has not been established. **Special Revenue Funds** are used to account for the proceeds of specific revenue sources other than expendable trusts, or major capital projects that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated. **Debt Service Funds** are established to account for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from Enterprise Funds. The debt service fund is often referred to as an Interest and Sinking Fund. **Capital Projects Funds** are established to account for major capital expenditures not financed by Enterprise Funds, Internal Service Funds, or Trust Funds.

As required by Generally Accepted Accounting Principles, the financial statements of the reporting entity include those of the City of White Settlement (the primary government) and its component units. The **component units** are included in the City's reporting entity because of the significance of their operational or financial relationships with the City and include the White Settlement Economic Development Corporation and the White Settlement Crime Control and Prevention District.

Proprietary Fund Types are sometimes referred to as income determination or commercial type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The **Enterprise Fund** is a proprietary fund of the City. All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. City's operations that are organized to be self-supporting through user charge activities are similar to those often found in the private sector.

Fiduciary Fund Types account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and or other funds known as **Trust** and **Agency Funds**. The City becomes the trustee for individuals, private organizations, and other units of governments.

OPERATIONAL STRUCTURE

Each operational fund is comprised of departments, which are major organizational units of the City. Each department has overall management responsibility for one or more divisions. For all divisions, missions and descriptions stating responsibilities, goals and objectives (indicating direction) and performance measures (indicating progress) are presented. Expenditure summaries list the subtotal expenditures/expenses for categories such as personnel services, supplies, and capital outlay. Personnel summaries indicate title and number of positions in each division. Program analyses are also provided, highlighting the past 2011-2012 budget, the current and future level of service, cost saving measures, new programs and capital outlays for the 2012-2013 budget, and future projects, plans/expectations for the division.

The operational units by fund are listed on the following page:

FUND

General Fund:

General Government

Public Safety

Public Health

Public Works

Culture and Recreation

Enterprise Fund:

Public Works

Debt Service:

Special Revenue:

Economic Development
(Cultural/Recreation)

Occupancy Tax
(Cultural/Recreation)

Crime District
(Public Safety)

Capital Projects Fund

DEPARTMENT /DIVISION

Administration

City Council

City Administration

City Secretary

Finance

Facility Maintenance

Human Resource

Purchasing/Warehouse

Mgt. Information Services

Police:

Police Administration

Criminal Investigation

Police Patrol

Municipal Court

Fire Services

Code Enforcement

Animal Control

Streets & Drainage

Senior Services

Recreation

Parks Maintenance

Library

Water Production

Water Distribution

Wastewater Collection

Utility Billing

Sanitation

Principal and Interest

EDC Operational

EDC Director

Parks Operations

Community Promotion and

Cultural Center Improvement

Crime District Operational

Various Capital Improvement
Projects

BUDGETARY ACCOUNTING BASIS

Accounting procedures are maintained to record in detail all transactions affecting the acquisition, custodianship and disposition of anything of value. They shall be reported to the City Council and to the public, as necessary, to show the full effect of transactions upon the finances of the City. The City's accounting records for general governmental operations are maintained on a **modified-accrual basis** according to Generally Accepted Accounting Principles (GAAP). The revenues are recorded when actually received, and expenditures are recorded when the liability is incurred (for example, with purchase orders). Accounting records for the City utilities and other **proprietary funds** are maintained on a **full-accrual basis**. For example, expenditures are recognized when a liability is incurred, and revenues are recognized when they are obligated to the City. Principal payments are budgeted in the proprietary fund but are not reported as expenses on GAAP basis. Capital purchases for the proprietary funds are listed in the budget document in order that proposed purchases can be reviewed by the City Council. The budgetary accounting basis follows GAAP except that fund balances/retained earnings are presented in the budget, a measure of available spendable resources. Unexpended appropriations, except remaining project appropriations and encumbrances, lapse at fiscal year end. Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Appropriations of Capital Bond Funds uses a full encumbrances method of budgetary accounting which means that appropriations lapse at year end only to the extent of the unencumbered balance. Revenues are budgeted on a cash basis. Indirect cost allocations to the General Fund are consider revenues in budgeting, but are a reduction to expenditures in the accounting a system at year-end.

BUDGET TYPE

For each operational fund, the 2012-2013 is a program budget prepared on a line item basis. The comprehensive budgetary process requires line item justification by departments each year. The City Manager then presents budget programs and special issues to the City Council, but line item justifications are available for all budgetary requests if needed. The budget is reconciled to the Comprehensive Annual Financial Report (CAFR) after all audit adjustments and accruals are considered. A description of each fund is included in the following sections along with support information and in-depth analysis.

BOND RATING INFORMATION

The City's goal is to fund capital improvement projects on a "pay-as-you-go" basis whenever possible. For large infrastructure projects or large pieces of equipment, debt financing is sometime required. The City's debt management objective is to maintain levels of debt service that does not adversely impact tax or utility rates and does not hinder the City's ability to effectively operate the utility systems, street network, or other facilities. Debt financed projects must meet the City's long-term financing criteria as included in the Fiscal and Budgetary Policy.

When the City of White Settlement utilizes long-term debt financing, it will ensure that the debt is soundly financed by:

- Conservatively projecting the revenue sources that will be utilized to pay the debt.
- Financing the improvement or equipment over a period of time not greater than the useful life of the asset.

The City of White Settlement's bonds are rated:

	<u>Moody's Investors Service</u>	<u>Standard & Poor's'</u>
General Obligation Debt	A1	A+
Water & Sewer Revenue Bonds	Baa1	A+

DISTINGUISHED BUDGET PRESENTATION AWARD

GFOA established the Distinguished Budget Presentation Awards Program in 1984 to recognize exemplary budget documentation by state and local governments as well as public universities and colleges. Entities participating in the program submit copies of their operating budget to GFOA for review within ninety days after budget adoption. After a preliminary screening, eligible budgets are sent to three independent reviewers who are members of GFOA's Budget Review Panel. Using extensive criteria, the reviewers evaluate the effectiveness of the budget as a policy document, a financial plan, an operations guide and a communication device.

GFOA's goal is to serve government finance by providing education and information, by developing new technology, by representing the state and local finance officer's positions before legislative and regulatory bodies, and establishing standards of excellence and avenues for networking.

The City has received this distinguished budget award for twenty-five consecutive years since the City initially submitted their budget in 1986. To receive this award, budgets must be judged "Proficient" in all four major award categories by two of the three out-of-state reviewers.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for fiscal year ended September 30, 2011. The City of White Settlement has received a Certificate of Achievement for the last twenty-six consecutive fiscal years since the City initially submitted their Audit in 1985.

REVENUE DESCRIPTIONS, EVALUATIONS AND PROJECTIONS

The City of White Settlement's budget document includes summaries of schedules for revenues, expenditures, changes in fund balance for all fund groups and the resulting budgeted projections. Following these summaries are the revenue and expenditure schedules by categories such as taxes, licenses and permits, charges for service, personnel, supplies, capital, etc. respectively. Finally the statistical and miscellaneous section contains various historical financial data and schedules, which provide additional information to the reader.

GENERAL FUND **TAXES**

The revenues from taxes are classified as General Property Taxes, Consumer Taxes, and Franchise Taxes in the General Fund operating budget. These charges are levied to provide for general municipal services and benefits to the citizens.

General Property Taxes are assessed on real and personal property as of January 1 each year. The \$0.449739 maintenance and operation tax for the General Fund (73.16% of the total tax rate of \$0.614715 per \$100 valuation) is set by the City Council. This tax is established by ordinances and comprises 29.1% of the 2012-2013 General Fund revenues. Property tax collections are projected to increase due to the increased property values. New construction has steadily increased property values. Each year the tax rate, as approved by the City Council, is largely dependent upon re-evaluation by the Tarrant Appraisal District to reflect current market values. Other key components are personnel property, new construction and improvements to existing structures. The Appraisal District estimates that the net taxable value for levying purposes is \$610,155,156 which is an increase of \$102,110,614 or 20.10%, from the previous year's adjusted taxable value of \$508,044,542.

All tax information relative to budgetary decisions is not available until July 25th of each year when the certified tax roll is received from the Chief Appraiser. At that time, other revenue sources and expenditure priorities are considered in preparing a tax rate for the new budget year. The tax rate for fiscal year 2012-2013 will be the effective rate at \$0.614715, a 17.17% decrease from 2011 tax rate of \$0.7421357 per \$100 valuation.

Consumer Taxes are collected by the State from the sale of goods and services. Consumer taxes received by the City include sales tax, mixed beverage tax, and bingo tax. Consumer sales tax continues to be a major source (34.8%) of General Fund revenues. Projections indicate that the City will collect approximately \$797,000 or 32.61% more in consumer sales tax revenues at \$3,241,000 in 2012-2013 budget from the previous year's receipts of \$2,444,000. The City of White Settlement conservatively estimates sales tax revenues due to the nature of the taxes, which fluctuates with the economy. The increase in 2011-2012 projections was due primarily to sales tax increase.

Franchise Taxes are collected primarily from utilities and are fees charged for the privilege of continued use of public property. The City collects a 5% fee on the gross receipts of the cable television utility, 12% fee on commercial refuse service, a 4% fee on the gross receipts of the electric utility, and a 5% fee on the gross receipts of the gas utility. The certificate telecommunication providers pay a fee-per-access line rate as required by HB1777 adopted on September 1, 1999. The residential customers of the City of White Settlement pay \$1.12 per-line per month and the commercial pay \$1.82 per-line per month. Franchise Tax revenues account for

9.7% of the General Fund revenues with a projected budget of \$898,000 or 1.35% less than prior year's franchise tax collections at \$910,351.

As a group, General Property Taxes, Consumer Taxes and Franchise Taxes account for 73.55% of the General Fund revenues for fiscal year 2012-2013. This projection is 16% more or \$968,904 than the previous year projections. Local economic indicators, such as the Consumer Price Index and unemployment data are considered in making forecasting decisions, but collection trends serve as the basis for the 2012-2013 projections for revenues, which have demonstrated more stability.

LICENSES AND PERMITS

License and Permit revenues include fees charged by the City contractor for registration, business licenses and permits for general construction. Fees are charged for City inspection of electrical, plumbing, and mechanical installations. This category accounts for 2.1% of General Fund revenues. License and Permit revenues are projected to decrease to \$192,400 from the prior year receipts projections at \$373,800. Prior year increase in permits was due to a major industrial company moving their home office to our City.

CHARGES FOR SERVICES

Service Charges include fees charged by the City for the public use of services and facilities. Charges to developers for rezoning and plat review activities are included in this category as are revenues from the sale of maps and codes. The budget revenues in most categories are close in comparison to the previous year. Examples of services include park, recreation, and library user fees. Recreation fees are earned from various league admission fees such as sponsored basketball. The service charges are budgeted at \$136,130, an increase of 11.40% or \$13,930 from prior year at \$122,200. This source represents 1.5% of all General Fund revenues. Other recreation fees are expected to remain stagnant, as facilities are being fully utilized and City practice is to hold fees as low as possible. Internal housekeeping of the fee ordinances is high priority for the staff in order to submit new fee schedules for City Council approval.

FINES

Fines are mainly revenues received by the City from the Municipal Court from Class "C" misdemeanor violations occurring within the corporate City limits. Class "C" misdemeanors typically result in fines of less than \$200, but in some cases can reach \$2,000. Fines account for 3.5% of General Fund revenues. Projections are based on a level adequate to make traffic enforcement effective. Revenues are budgeted in 2012-2013 at \$329,000 which is 8.58% more than prior year projections at \$303,000.

INTERFUND TRANSFERS

Interfund transfers total \$986,000 which includes \$250,000 for contractual services and \$736,000 for salaries and benefits for the Police Department. This source represents 10.6% of all General Fund revenues, and is an increase of 47.8% compared to prior year at \$667,000. The Crime District agreed to reinstate an administrative position in the 2012-2013 budget for a total of \$69,000. The voters approved the crime half-cent sales tax for an additional ten-year period in January 2001 and was renewed in 2010 for another 20 years.

INTERGOVERNMENTAL

This revenue source contributes \$739,700, or 8.0% to the General Fund revenues for administrative cost share from the Enterprise Fund and Special Revenue Funds, is more than the previous year's projections of \$702,200. The Enterprise Fund (Water Utility Billing and Wastewater) reimburses the General Fund for a proportional share of salaries, building costs and sundry charges that have been totally absorbed by the General Fund related to its operation. This amount totals \$495,000 which has not changed for 2012-2013. The indirect cost allocation category also contains a cost allocation transfer from the Special Revenue Funds such as EDC (5% of half cent sales tax) budgeted at \$80,000, Crime Control and Prevention District (5% of half cent sales tax) budgeted at \$75,000, Refuse Collection of \$37,200 and Utility Customer Service of \$52,500 for administrative services and personnel costs.

INTEREST

Other income consists primarily of interest earned from the investment of City funds. All funds of the City are consistently invested in certificates of deposits, obligations of the U. S. Treasury and investment pools. With the current market trends, we have lowered the interest earnings by \$12,000 at \$8,000. Interest is 0.1% of General Fund Budget.

MISCELLANEOUS AND PRIOR YEAR FUND BALANCE

Other income includes proceeds of fixed assets, abandoned vehicle sales, and miscellaneous income. This source group represents 0.7% of the General Fund revenues at \$69,650. If any portion of the prior year fund balance is used, it is recognized in this category.

WATER AND SEWER FUND

Water and Sewer revenues are received primarily from water sales to City utility customers (\$3,271,665 or 47.18% of the Enterprise Fund) and sewer charges (\$2,311,130 or 33.33% of the Enterprise Fund). Sale of water to the customers and treatment of sewer is expected to be stable. Projections for the 2012-2013 are based on the historical volume usage, trends in the number of utility customers, and program funding requirements.

The financial policy objective for water and wastewater rates is to ensure that rates are adequate to meet all operating needs; to meet or exceed bond covenant tests (1.25 times annual debt service); and to provide sufficient working capital levels to be fiscally responsible; and provide a reliable and fiscally strong utility system.

Increases in sewer fees for both residential and commercial customers and rate increases in sanitation fees have been incorporated in the 2012-2013 Budget. Fees charged by the City of Fort Worth for wastewater rates increased by 29%. It was necessary to pass this increase onto the customer. Increase in the base rate for residential was \$1.19 (from \$11.88 to \$13.07) and commercial increase was \$2.38 (from \$11.88 to \$14.26). Usage rates for residential increased by from \$3.60 to \$3.90 per 1,000 gallons, and commercial per 1,000 gallon usage increased to \$4.20 from \$3.60. The maximum usage per home increased to 14,000 gallons for residents and commercial customers continue to pay on total water usage. Commercial and residential refuse accounts have increased by 3.5%. New rate for residential customers has increased by \$0.40 from \$11.47 to \$11.87. IESI continues to bill commercial customers and the City bills for residential accounts. Sanitation revenues are budgeted at \$684,870 and are 9.88% of the Enterprise Fund compared to prior year at \$650,000, an increase of \$34,870 or 5.36%.

The City of Fort Worth pays \$306,775 (51.46%) of the 2009 Certificate of Obligation for their share of the Farmers Branch Sewer Interceptor Line. This accounts for 4.42% of the water and sewer revenues. Other revenue sources totaling \$359,500 make up the balance of budget (5.18%) are interest, fire line fees, water and sewer taps, penalty and late charges, service charges and franchise fees based on 5% of the water and sewer revenues.

OTHER REVENUES IN SPECIAL FUNDS

Texas cities can receive one percent in sales tax collection for general expenses and up to one percent for designated purposes. The City of White Settlement has by referendum established two ½ cent funds—the Economic Development Sales Tax (1995) for park improvements and the Crime Control and Prevention District Sales Tax (1996) for crime prevention and enforcement programs. Both taxes have enabled the City to expand facilities and enhance programming. The revenue from this EDC tax will absorb operating expenses of Veterans' Park and Central Park. The White Settlement Law Enforcement Facility completion in 1999 is the culmination of the Crime Control and Prevention ½ sales tax passed in 1996. In January 2001, voters approved a renewal of the half-percent sales tax for an additional ten years. The sales tax was renewed by the voters in May 2010, and will be in effect for the next 20 years. In the 2012-2013 budget year, the Crime Control and Prevention District will purchase four vehicles for the Police Department, other police department capital items, provides travel & training to police personnel, supplement police salaries in the General Fund by \$667,000, and fund the Crime Prevention Program and the "Caring for Cubs" program for the WSISD and other programs.

The Street Improvement Fund began in 2000 with revenue coming from a 5% franchise fee based on the water and sewer sales billed by the City. This year \$313,383 was budgeted for franchise fees. In future years, the normal cycles of revenue flows, residual monies, and earned interest should be enough to insure that the budgeted amount is available each spring for the Repaving Program. The General Fund has reinstated their contribution of \$50,000 into this fund which has been frozen for the past two years due to the economy.

The Sewer I & I Fund was established to set aside funds to be used for the correction of sewer line infiltration and inflow problems within the City. The Water/Sewer Fund contributed \$130,000 toward this goal, an increase of \$5,000 from last year. The City will continue the rehabilitation of manholes and replacement of sewer mains with the funds available. Reserves made it possible for the Lariat Lift Station and Las Vegas Sewer Improvements to begin in 2012-2013 budget year.

The Storm Water Utility Fund was established in 2005-2006 to account for funds received from a charge for potential storm water runoff amounts from each property parcel inside the City to be used exclusively to fund storm water services. The 2012-2013 amount budgeted is \$532,000. In prior years, 25% or \$118,233 of the General Obligation debt payment for the new Farmers Branch Sewer Interceptor Project was transferred to the Water and Sewer Fund for a portion of the new debt. \$250,000 was allocated for the 37th Community Development Block Grant for storm water improvements in 2011-2012 which will be completed this year.

EXPENDITURES/EXPENSES DESCRIPTIONS, EVALUATION AND PROJECTIONS

PERSONNEL SERVICES

The City of White Settlement will provide quality services and programs with a responsive staff of 118 full-time budgeted positions for fiscal year 2012-2013. There was a 4% cost-of-living increase for employees this fiscal year. In 2011-2012, many positions were realigned. The City offers a competitive salary/benefit package and the goal is to try to maintain that competitive advantage. Benefits for regular full-time employees include a minimum 10 days sick leave; 10 days vacation and 11 paid holidays per year. Employees may qualify for additional types of leave, such as court, emergency, administrative, or military leave.

The City offers a longevity pay plan of \$4 for each month of service with the maximum being \$1,200. A sick leave buy-back program of one week per year is available for employees not using sick leave. Health insurance is provided to all full time employees through Blue Cross / Blue Shield. The City also provides dental insurance and life insurance at no cost to the employee. Employees must pay premiums to cover their dependents with a subsidy provided by the City for health coverage.

The City provides a retirement program through Texas Municipal Retirement System. Regular full-time employees contribute 5% of their wages and the City matches their contributions 2:1. Employee contributions are tax deferred. The City Council authorized changes to the retirement plan that allows an employee to retire after 20 years at any age. City employees also participate in the Social Security program and the City matches the employees' contribution. Additional benefits include the opportunity to contribute to a 457 deferred compensation plan with tax-deferred dollars.

It is the financial policy of the City to fund positions at the full annual cost for budgetary purposes even if it is projected that vacancies may occur. Personnel services are a major portion of operating budgets and make up the highest percentage at 71.76% for General Fund, 12.12% for Water and Sewer Fund, and 22.78% for EDC Fund. It is the City's objective to provide sufficient funding (within available resources) for recruiting and maintaining the most qualified personnel.

MATERIALS & SUPPLIES

This object classification is for expendable materials and operating supplies necessary to conduct normal departmental activity and is assumed through use. This includes all parts and material. This classification remains steady at 5.59% for General Fund, 1.98% for Water and Sewer Fund, 8% of Crime District Fund, and 3.55% for EDC Fund of total expenditures.

CONTRACTUAL SERVICES

All materials or contract expenditures covering repair and upkeep of City buildings, vehicles, machinery and equipment, computer systems, parks and streets and land are included in this classification. This classification is also used for services provided by outside contractors, utilities, training, and insurance related expenses. Contractual services represent 16.51% of the General Fund expenditures at \$1,535,795. Water and Wastewater Fund is \$1,299,210, or 18.74%, is budgeted for these services which includes \$605,000 to pay for solid waste costs to IESI.

CAPITAL OUTLAY

This classification is used for expenditures/expenses for acquiring fixed assets including land or existing buildings, land improvements and new or replacement equipment such as furniture and fixtures, vehicles and computer hardware and software. Capital is limited in the General Fund with \$10,000 for upgrades in MIS, \$21,000 in Purchasing for new vehicle, \$60,000 for completion of maintenance building, \$15,000 for upgrades to Seniors Center kitchen, and \$10,000 for improvements to fire station.

Water and Sewer Fund capital outlays include the two replacement vehicles at \$41,000, building improvements at warehouse at \$35,000, meters at \$50,000 and software at \$7,000. Capital Expenditures in the Water and Sewer Fund make up 1.92% of the total at \$330,000 of their total expenditures.

The Street Improvement Fund anticipates spending \$363,983 for street improvements. The EDC Fund budget for capital is \$243,000 or 14.09% which includes a park improvements, land purchases, and entrance sign into the City. \$3 million Renovation Project for Central Park is not included in this number. Crime Control and Prevention District budgeted \$148,800 or \$8.31% of total for four new police vehicles. Other capital totals \$240,700 includes data processing equipment at \$17,900, other equipment at \$62,000, and furniture and fixtures at \$12,000.

In fiscal year 2000-2001 phases of the computerization were completed which included a Fly-Over which created digital base maps and overlay of the City. The Fly-Over was the first step toward the preliminary agreement the City has with the Corps of Engineers for the Master Flood Study. The Flood Damage Reduction Project with the United States Army Corps of Engineers for Farmers Branch became a reality in the fiscal year 2009-2010. Real Estate acquisitions have been completed and relocation fees have been paid, parcel easements purchased, and funding ran out. City Council took proper steps in issuing additional debt to complete the project, but a petition was received to let the voters decide. Election took place in November 2011 and failed. To secure the federal funding, City Council deposited 1.5 million with the Corps of Engineers to rebid a smaller portion of the project. New design includes Meadow Park Drive to White Settlement Road.

DEBT SERVICE

Debt service is an obligation resulting from borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes. A debt service fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The debt portion (\$0.164976) of the city tax rate of \$0.614715 cents provides for annual payment of the 2003 Refunding Bonds, 2007 Tax Notes, Series 2009 General Obligation, and 2011 Refunding debt. The debt issued in 2009 for 6.15 million will be paid by 75% tax revenue and 25% from storm drainage fees.

Water and Wastewater Fund debt is 13.35% of the operating budget at \$925,621 for the 2011 Combination Tax and Revenue Certificates of Obligation, 2004 Refunding Bonds, 2011 General Obligation Refund Bond, and the Series 2009 Certificate of Obligation. The debt of 8 million was issued in 2009 for the Farmers Branch Sewer Interceptor Project which is shared with the City of Fort Worth (51.46%).

INTERFUND TRANSFERS

Transfers within the budget are cash or other resources between departments. The General Fund transfers \$50,000 into the Street Improvement Fund and \$7,500 to the Pride Commission. The Crime District transfers \$736,000 to the General Fund to cover Police Department personnel costs, and this year included is \$250,000 for contractual expenditures in the Police Department. The Utility Fund transfers \$130,000 to the Sewer I & I Fund used for correction of infiltration and inflow problems in the sewer system.

INTERGOVERNMENTAL

Intergovernmental funding in the General Fund is for \$5,000 matching funds for a HOME Grant administered through Tarrant County. The Hotel/Motel Occupancy Tax Fund subsidizes the White Settlement Museum, Chamber of Commerce, Miss White Settlement Pageant and several other community functions.

PURCHASES FOR RESALE

This section includes water purchases and wastewater treatment costs from the City of Fort Worth, and is budgeted at 14.74% or \$1,022,375 for Water Purchases, and 17.54% or \$1,215,987 for wastewater treatment. This makes up 32.28% of Water and Sewer Fund Budget.

RESERVES

The expenditures within this classification are for City Manager and City Council, and Restricted Reserves which may be transferred for unforeseeable expenses not budgeted for otherwise. The City Manager's reserve in the General Fund is \$45,604 and \$50,000 in the Water and Wastewater Fund. The City Council also has a reserve in the General Fund of \$45,605 and \$50,000 in Water and Wastewater Fund. In most funds, Restricted Reserves are the amount of unbudgeted expenditures that are left over from fund balance or revenues. Reserves for City Manager and City Council were reinstated to cover the small unexpected purchases. Larger unexpected expenditures will have to be considered by the City Council.

City of White Settlement
All Funds Summary
Adopted Budget for Fiscal Year 2012-2013

	<u>GENERAL FUND</u>	<u>WATER & SEWER</u>	<u>CRIME DISTRICT</u>	<u>ECONOMIC DEVELOP.</u>	<u>HOTEL/ MOTEL</u>
<i>Beginning Fund Balances/ Working Capital</i>	\$ 9,999,441	\$ 15,215,759	\$ 1,116,051	\$ 2,869,881	\$ 339,480
SOURCES & REVENUES					
Property taxes	2,702,484				
Consumer taxes	3,241,000		1,500,000	1,600,000	150,000
Franchise taxes	898,000				
Licenses & Permits	192,400				
Fines & Forfeitures	329,000				
Charges for Services	136,130	6,909,940		178,000	
Intergovernmental	739,700				
Interest	8,000	4,000	500	1,500	100
Interfund Transfers	986,000				
Other funding	69,650	20,000		0	0
TOTAL ALL SOURCES & REVENUES	<u>\$ 9,302,364</u>	<u>\$ 6,933,940</u>	<u>\$ 1,500,500</u>	<u>\$ 1,779,500</u>	<u>\$ 150,100</u>
USES & EXPENDITURES					
General Government	1,745,522				
Public Safety	5,248,524		683,299		
Public Works	727,213	5,419,619			
Public Health	220,995				
Culture & Recreation	1,360,110			963,265	142,700
Other				480,250	
Economic Development					
Interfund Transfers		584,700	1,106,373	280,000	
Debt Payments		925,621			
TOTAL ALL USES & EXPENDITURES	<u>\$ 9,302,364</u>	<u>\$ 6,933,940</u>	<u>\$ 1,789,672</u>	<u>\$ 1,723,515</u>	<u>\$ 142,700</u>
<i>Ending Fund Balances/ Working Capital</i>	<u>\$ 9,999,441</u>	<u>\$ 15,215,759</u>	<u>\$ 826,879</u>	<u>2,925,866</u>	<u>\$ 346,880</u>

City of White Settlement
All Funds Summary
Adopted Budget for Fiscal Year 2012-2013

<u>DEBT SERVICE</u>	<u>STREET IMPROVEMENT</u>	<u>STORMWATER UTILITY</u>	<u>SEWER I & I</u>	<u>PRIDE COMMISSION</u>	<u>TOTAL</u>
\$ 382,938	\$ 987,098	\$ 2,713,568	\$1,012,431	\$ 2,123	\$34,638,770
1,011,636					3,714,120
					6,491,000
					898,000
		531,500			723,900
					329,000
					7,224,070
120,373					860,073
	600	500	130,500		145,700
	363,383			7,500	1,356,883
					89,650
<u>\$1,132,009</u>	<u>\$ 363,983</u>	<u>\$ 532,000</u>	<u>\$ 130,500</u>	<u>\$ 7,500</u>	<u>\$ 21,832,396</u>
					1,745,522
					5,931,823
	363,983	532,000	1,200,000	7,500	8,609,015
					220,995
					2,466,075
					480,250
					0
			0		1,616,373
1,132,009					2,057,630
<u>\$ 1,132,009</u>	<u>\$ 363,983</u>	<u>\$ 532,000</u>	<u>\$1,200,000</u>	<u>\$ 7,500</u>	<u>\$23,127,683</u>
<u>\$ 382,938</u>	<u>\$ 987,098</u>	<u>\$ 2,713,568</u>	<u>\$ -57,069</u>	<u>\$ 2,123</u>	<u>\$ 33,343,483</u>

CITY OF WHITE SETTLEMENT
All Funds Summary of Revenues and Expenditures

	ACTUAL FY 2011	BUDGETED FY 2012	PROJECTED FY 2012	ADOPTED FY 2013
GENERAL FUND				
REVENUES/SOURCES				
Property Taxes	\$2,333,588	\$2,548,580	\$2,566,968	\$2,702,484
Consumer Taxes	2,828,623	2,589,155	3,210,596	3,241,000
Franchise Fees	931,713	880,000	910,670	898,000
Licenses & Permits	356,464	373,800	440,962	192,400
Fines and Forfeitures	279,934	303,000	388,793	329,000
Charges for Service	133,352	122,200	143,182	136,130
Intergovernmental	710,186	702,200	741,001	739,700
Interest	10,969	20,000	11,567	8,000
Transfers	705,780	667,000	667,000	986,000
Other Funding	750,629	399,645	611,106	69,650
TOTAL REVENUES	\$9,041,238	\$8,605,580	\$9,691,845	\$9,302,364
EXPENDITURES/USES				
General Government	1,279,852	2,960,696	1,357,349	1,745,522
Public Safety	4,560,581	4,952,103	4,837,982	5,248,524
Public Works	586,341	768,709	1,242,878	727,213
Public Health	201,574	204,564	174,804	220,995
Culture/Recreation	1,132,649	1,288,651	600,613	1,360,110
TOTAL EXPENDITURES	\$7,760,997	\$10,174,723	\$8,213,626	\$9,302,364
WATER & SEWER FUND				
REVENUES/SOURCES				
Franchise Fees	\$0	\$0	\$0	\$0
Charges for Service	6,713,743	6,139,616	6,611,934	6,909,940
Intergovernmental	136,928	0	0	0
Interest	6,559	7,500	7,078	4,000
Other Funding	32,176	24,000	50,732	20,000
TOTAL REVENUES	\$6,889,406	\$6,171,116	\$6,669,744	\$6,933,940
EXPENDITURES/USES				
Public Works	\$4,056,247	\$4,614,279	\$4,804,847	\$5,419,619
Interfund Transfers	584,700	\$584,700	\$584,700	\$584,700
DEBT SERVICE				
Principal	58,478	569,179	545,000	570,000
Interest	264,465	311,672	358,995	318,594
Lease Purchase Pmt	8,596	101,686	11,541	37,027
Other – Fiscal Agent Fee	3,750	3,850	3,759	4,000
TOTAL EXPENDITURES	\$4,976,236	\$6,185,366	\$6,308,842	\$6,933,940

CITY OF WHITE SETTLEMENT
All Funds Summary of Revenues and Expenditures

CRIME DISTRICT FUND	ACTUAL FY 2011	BUDGETED FY 2012	PROJECTED FY 2012	ADOPTED FY 2013
REVENUES/SOURCES				
Consumer Taxes	\$1,333,427	\$1,150,000	\$1,505,058	\$1,150,000
Interest	745	750	808	500
Other Funding	0	0	0	0
TOTAL REVENUES	\$1,334,172	\$1,150,750	\$1,505,866	\$1,500,500
EXPENDITURES/USES				
Public Safety	\$385,430	\$453,900	\$404,803	\$683,299
Transfers	825,373	787,373	787,373	1,106,373
TOTAL EXPENDITURES	\$1,210,803	\$1,241,273	\$1,192,176	\$1,789,672
ECONOMIC DEV. FUND				
REVENUES/SOURCES				
Consumer Taxes	\$1,392,499	\$1,200,000	\$1,553,787	\$1,600,000
Charges for Service	248,361	166,000	198,784	178,000
Interest	3,731	3,500	4,025	1,500
Other Funding	26	1,400,000	0	0
TOTAL REVENUES	\$1,644,617	\$2,769,500	\$1,756,596	\$1,779,500
EXPENDITURES/USES				
Culture/Recreation	\$797,626	\$4,863,406	\$1,391,893	\$963,265
Other	827,468	550,016	320,201	760,250
TOTAL EXPENDITURES	\$1,625,094	\$5,413,422	\$1,712,094	\$1,723,515
HOTEL/MOTEL FUND				
REVENUES/SOURCES				
Consumer Taxes	\$133,505	\$150,000	\$194,549	\$150,000
Interest	296	300	308	100
Other Funding	1,468	500	600	0
TOTAL REVENUES	\$135,269	\$150,800	\$195,456	\$150,100
EXPENDITURES/USES				
Other	\$116,486	\$269,100	\$127,300	\$142,700
TOTAL EXPENDITURES	\$116,486	\$269,100	\$127,300	\$142,700

City of White Settlement

All Funds Summary of Revenues and Expenditures

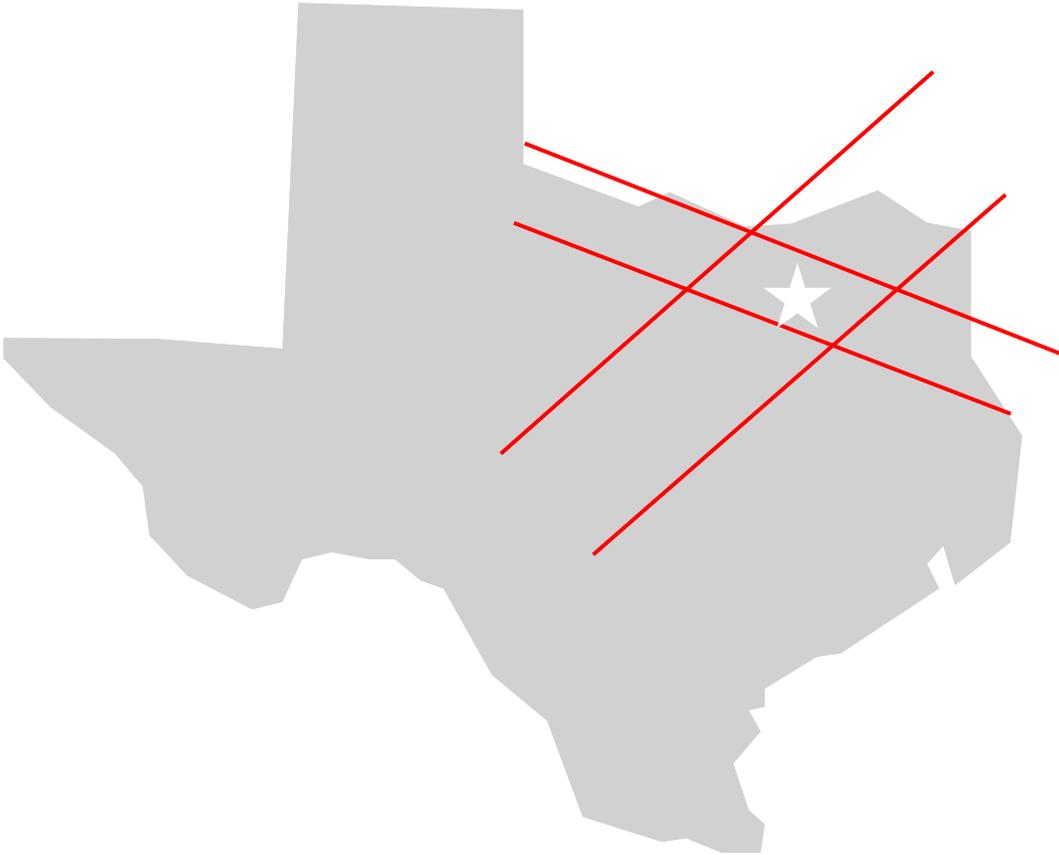
	ACTUAL FY 2011	BUDGETED FY 2012	PROJECTED FY 2012	ADOPTED FY 2013
DEBT SERVICE FUND				
REVENUES/SOURCES				
Property Taxes	\$1,135,152	\$1,184,471	\$1,234,574	\$1,011,636
Interest	508	750	541	0
Interfund Transfers	238,606	120,373	120,373	120,373
Other Funding	0	0	0	0
TOTAL REVENUES	\$1,374,266	\$1,305,594	\$1,355,488	\$1,132,009
EXPENDITURES/USES				
Other	\$255,050	255,052	\$255,050	\$231,087
DEBT SERVICE				
Principal	635,000	815,000	815,000	645,000
Interest	482,355	256,946	256,597	251,422
Other – Fiscal Agent Fee	3,650	4,000	3,398	4,500
TOTAL EXPENDITURES	\$1,376,055	\$1,330,998	\$1,330,044	\$1,132,009
STREET IMPROV. FUND				
REVENUES/SOURCES				
Franchise Fees	\$273,700	\$277,500	\$259,828	\$313,383
Interest	1,010	850	1,034	600
Interfund Transfers	0	0	0	50,000
TOTAL REVENUES	\$274,710	\$278,350	\$260,862	\$363,983
EXPENDITURES/USES				
Public Works	\$0	\$278,350	\$204,725	\$363,983
TOTAL EXPENDITURES	\$0	\$278,350	\$204,725	\$363,983
PRIDE FUND				
REVENUES/SOURCES				
Interest	\$5	\$0	\$3	\$0
Interfund Transfers	6,250	6,250	6,250	7,500
Other Funding	87	0	102	0
TOTAL REVENUES	\$6,342	\$6,250	\$6,355	\$7,500
EXPENDITURES/USES				
Other	\$4,400	\$6,250	\$8,087	\$7,500
TOTAL EXPENDITURES	\$4,400	\$6,250	\$8,087	\$7,500

City of White Settlement

All Funds Summary of Revenues and Expenditures

	ACTUAL FY 2011	BUDGETED FY 2012	PROJECTED FY 2012	ADOPTED FY 2013
<hr/>				
STORMWATER FUND				
REVENUES/SOURCES				
Charges for Service	\$534,690	\$522,600	\$518,382	\$531,500
Interest	1,785	1,800	1,145	500
Interfund Transfers	0	0	0	0
Other Funding	0	0	70,000	0
	<hr/>			
TOTAL REVENUES	\$536,475	\$524,400	\$589,527	\$532,000
EXPENDITURES/USES				
Public Works	102,877	405,728	32,503	532,000
Transfers	868,233	0	0	0
	<hr/>			
TOTAL EXPENDITURES	\$ 971,110	\$ 405,728	\$ 32,503	\$ 532,000
<hr/>				
SEWER I & I FUND				
REVENUES/SOURCES				
Interest	\$950	\$0	\$858	\$500
Interfund Transfers	0	125,000	125,000	130,000
	<hr/>			
TOTAL REVENUES	\$950	\$125,000	\$125,858	\$130,500
EXPENDITURES/USES				
Public Works	0	0	0	0
Other	4,071	125,000	4,071	\$1,200,000
	<hr/>			
TOTAL EXPENDITURES	\$4,071	\$125,000	\$4,071	\$1,200,000
<hr/>				

CITY OF WHITE SETTLEMENT



City of White Settlement FY 2012-2013 Annual Budget General Fund

The General Fund falls within the governmental fund category, which measures funds using current financial resources. Non-current resources, such as general capital assets and un-matured general long-term liabilities, are accounted for within separate account groups.

The General Fund is the operating fund of the City. The General Fund is used to account for all revenues and expenditures not accounted for in other designated funds. It receives a greater variety and amount of revenues, and finances a wider range of governmental activities than any other fund.

The General Fund is primarily supported by the ad valorem tax, general sales tax, franchise taxes, licenses and permits fees, fines and miscellaneous revenue sources. General Fund expenditures support the following major functions: General Government, Public Safety, Public Works, Public Health, Culture and Recreation. All programs, which are justified efficient, and serve the needs of the community, are adequately funded.

One of the major considerations in budgeting revenues is the increase or decrease in property values and their affect on the tax rate revenue generating capabilities. A major portion of the General Fund section is devoted to the tax rate analysis. An activity schedule for each function is included. Each operational area includes a summary of expenditures, a personnel schedule, departmental descriptions, goals, objectives, performance measures, and a division analysis. A line item detail is not included in this budget document but upon request can be provided by the Finance Department.

City of White Settlement Mission Statement

The government of the City of White Settlement exists to promote and sustain a superior quality of life. In partnership with the community and others, we pledge to deliver cost-effective services and quality facilities in a personal, responsive, and innovative manner.

In accomplishing this mission, the Mayor, City Council, City Manager, and City employees will be guided by these principles:

Respect for others

Teamwork

Fairness and integrity

Open, accessible government, where citizen participation is vital and strongly encouraged

Fiscal responsibility

A focus on progressive thinking and positive solutions

Fact-based decisions

A long-term perspective

Continuous community and personal improvement

Win-win partnerships with other public and private entities

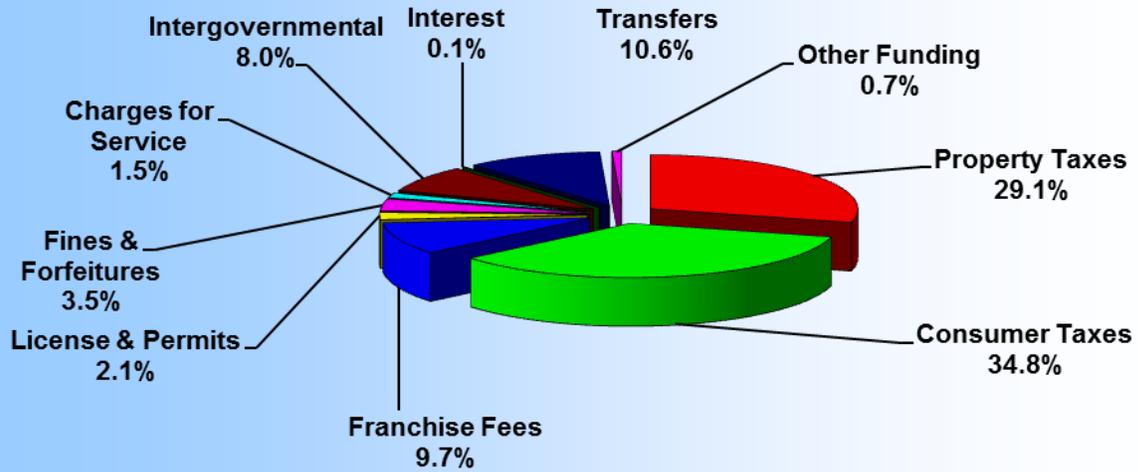
GENERAL FUND

	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	PROJECTED FY 2012	ADOPTED FY 2013
BEGINNING BALANCE	\$7,017,915	\$6,922,444	\$7,240,981	\$8,521,222	\$8,521,222	\$9,999,441
REVENUES/SOURCES						
Property Taxes	\$2,832,175	\$3,165,760	\$2,333,588	\$2,548,580	\$2,566,968	\$2,702,484
Consumer Taxes	2,302,927	2,225,321	2,828,623	2,589,155	3,210,596	3,241,000
Franchise Fees	886,879	843,565	931,713	880,000	910,670	898,000
Licenses & Permits	292,474	270,456	356,464	373,800	440,962	192,400
Fines and Forfeitures	294,419	254,318	279,934	303,000	388,793	329,000
Charges for Service	76,814	123,392	133,352	122,200	143,182	136,130
Intergovernmental	696,624	687,334	710,186	702,200	741,001	739,700
Interest	51,831	24,111	10,969	20,000	11,567	8,000
Transfers	607,513	609,475	705,780	667,000	667,000	986,000
Other Funding	295,242	884,807	750,629	399,645	611,106	69,650
TOTAL REVENUES	\$8,336,898	\$9,088,539	\$9,041,238	\$8,605,580	\$9,691,845	\$9,302,364
EXPENDITURES/USES						
General Government	\$1,792,408	\$1,485,075	\$1,279,852	\$2,960,696	\$1,357,349	\$1,745,522
Public Safety	4,492,349	5,210,582	4,560,581	4,952,103	4,837,982	5,248,524
Public Works	841,651	683,289	586,341	768,709	1,242,878	727,213
Public Health	151,707	210,076	201,574	204,564	174,804	220,995
Culture/Recreation	1,154,254	1,180,980	1,132,649	1,288,651	600,613	1,360,110
Transfers/Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	\$8,432,369	\$8,770,002	\$7,760,997	\$10,174,723	\$8,213,626	\$9,302,364
ENDING BALANCE	\$6,922,444	\$7,240,981	\$8,521,222	\$6,952,079	\$9,999,441	\$9,999,441

Fund number: 01

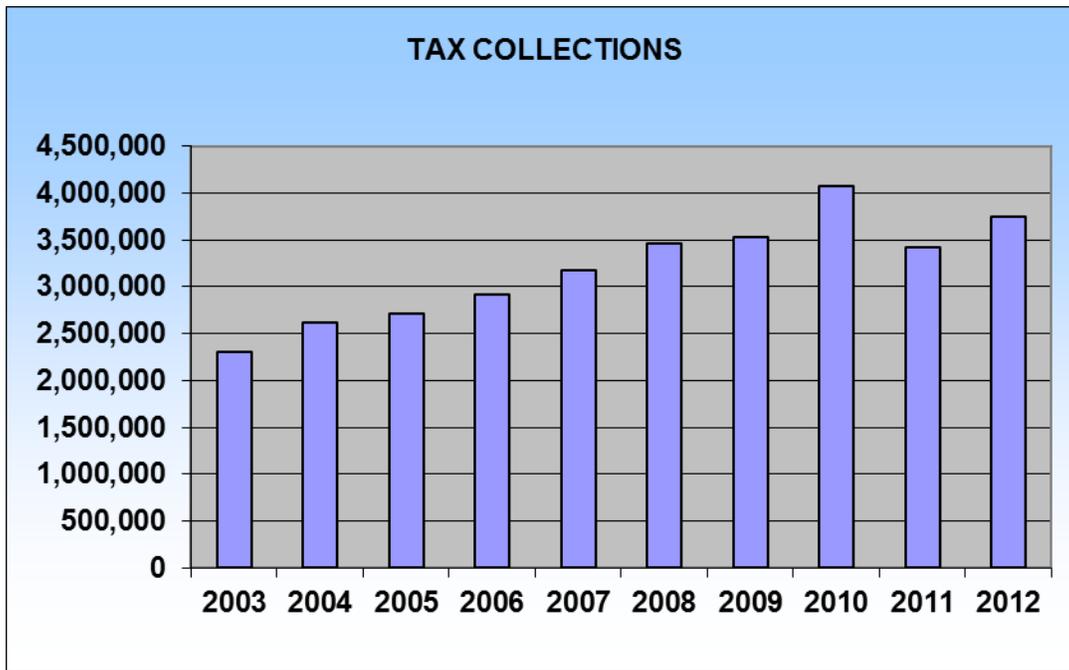
GENERAL FUND REVENUES

FISCAL YEAR 2012-2013



General Fund Revenues

	2011-2012 Projected	%	2011-2013 Approved	%
Property Taxes	\$2,580,393	26.6%	\$2,702,484	29.1%
Consumer Taxes	3,150,212	32.5%	3,241,000	34.8%
Franchise Fees	945,940	9.8%	898,000	9.7%
License & Permits	440,962	4.5%	192,400	2.1%
Fines & Forfeitures	400,482	4.1%	329,000	3.5%
Charges for Service	143,182	1.5%	136,130	1.5%
Intergovernmental	741,001	7.6%	739,700	8.0%
Interest	11,567	0.1%	8,000	0.1%
Transfers	667,000	6.9%	986,000	10.6%
Other Funding	611,106	6.3%	69,650	0.7%
Total	\$9,691,845	100.0%	\$9,302,364	100.0%



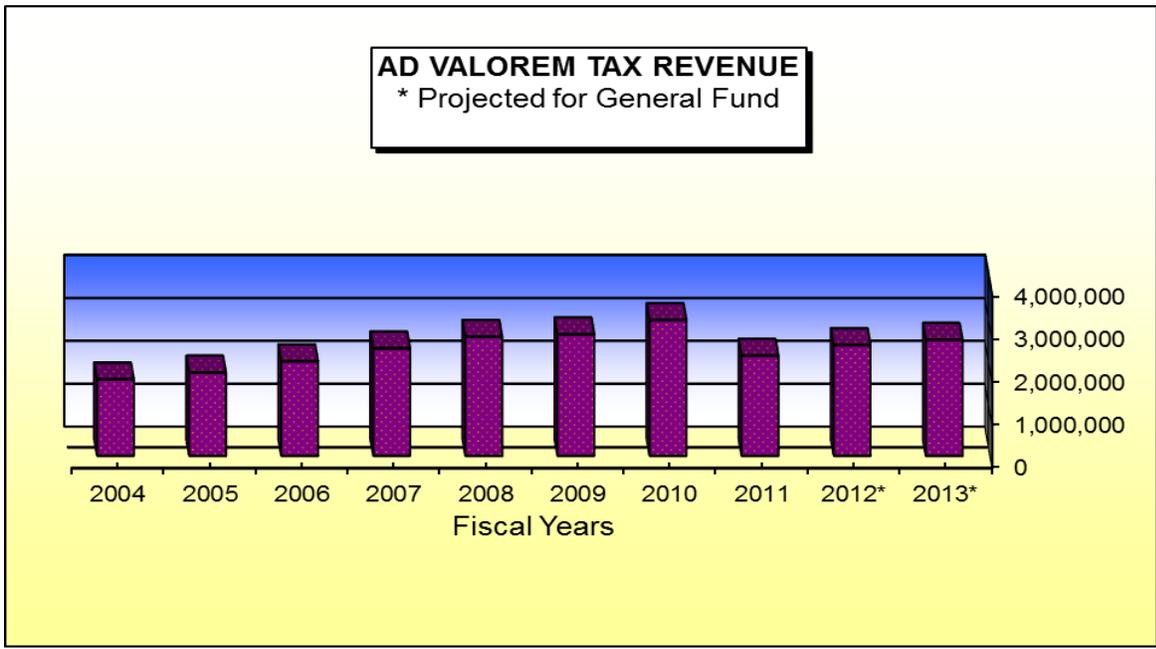
**City of White Settlement
Ten-Year Property Tax Schedule**

(Includes Debt I&S)

Tax Roll FY Ending 9/30	Tax Levy	Current Taxes Collected Amount	Percent	Prior Year Taxes Collected	Total Collections	Percent of Collections To Levy
2004	2,620,000	2,553,413	97.46%	67,441	2,620,854	100.03%
2005	2,757,388	2,681,473	97.25%	25,593	2,707,066	98.18%
2006	2,927,217	2,858,555	97.65%	57,066	2,915,621	99.60%
2007	3,241,955	3,098,420	95.57%	77,956	3,176,376	97.98%
2008	3,468,077	3,422,417	98.68%	31,542	3,453,959	99.98%
2009	3,562,322	3,483,686	97.79%	45,792	3,529,797	99.08%
2010	4,070,376	4,024,396	98.87%	54,693	4,079,089	100.21%
2011	3,441,712	3,358,328	97.58%	65,534	3,423,862	99.48%
2012*	3,761,981	3,688,395	98.04%	57,196	3,745,591	99.56%
2013*	3,769,432					

**TOP TEN TAXPAYERS
FOR THE
CITY OF WHITE SETTLEMENT**

Taxpayer	Total Taxable Value
SPM Flow Control Inc (real estate/personal property)	\$ 135,410,104
Lowes Home Center Inc. (real estate/personal property)	12,850,963
Chesapeake Operating (WI) (personal property)	11,716,810
Graham Realty Investments LTD (real estate)	6,384,879
Quicksilver Resources Inc. (real estate/personal property)	5,922,480
ESS Prisa II TX LP (real estate/personal property)	5,857,712
Oncor Electric Delivery Co LLC (real estate/personal property)	5,101,825
Deepdale Investments LTD (real estate)	4,700,000
Armet Dale ST LTD Partnership (real estate)	4,678,069
Fort Worth SNF LTD (real estate/personal property)	4,476,255
Total Taxable	\$ 197,099,097



Ad Valorem Tax

Taxable property values steadily increased to \$613,199,784 compared to prior year values of \$506,770,121. Revenues for the General Fund are projected to be \$2.7 million which includes delinquent taxes and penalty and interest fees. New construction values decreased significantly to \$3,044,628 compared to last year at \$7,177,745 million. The City continues to take steps in developing areas to make them more attractive to residents as well as commercial customers. The City Council voted to approve the effective rate of \$0.6147 of assessed value with M&O being \$0.4497 and Debt Rate at \$0.1649. This tax rate resulted in a decrease of 13% for taxpayers compared to prior year tax rate of \$0.7421.

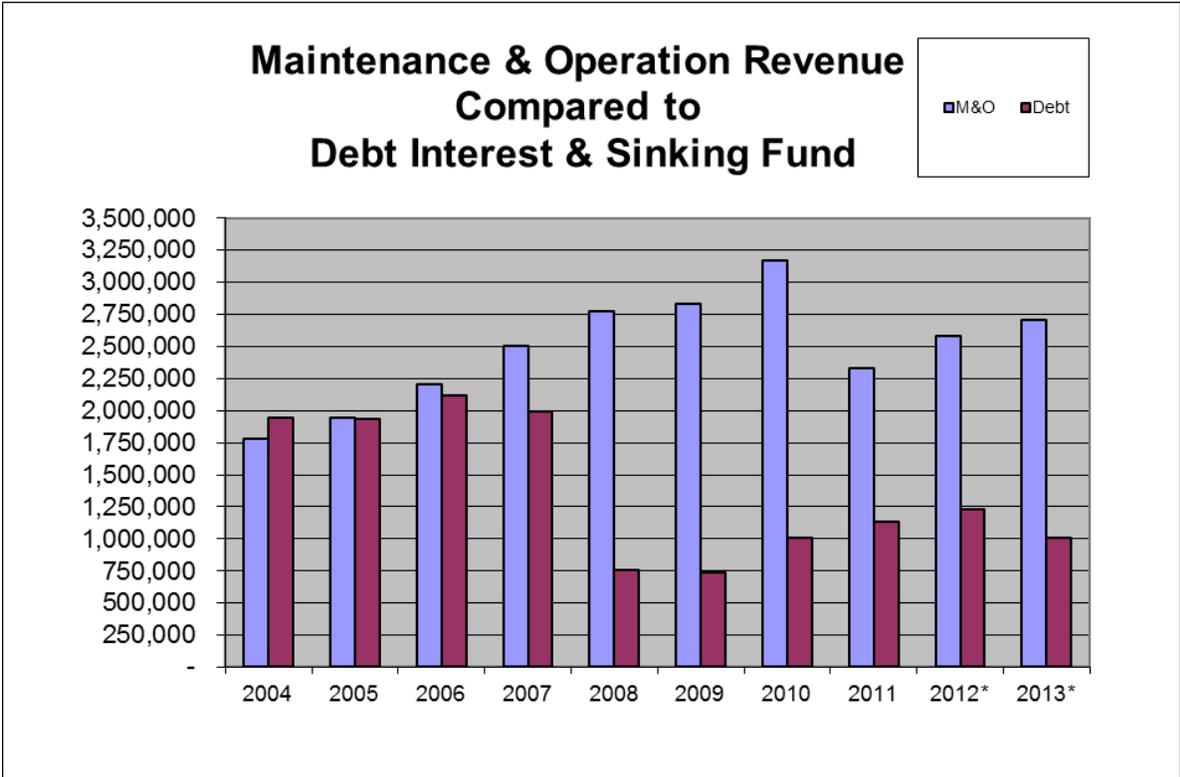
The City receives a significant portion of its revenues (over 29.1%) from taxes assessed on real and personal property. The property tax rate of \$0.6147 will generate approximately \$154,000 more revenue for the General Fund than last year. Debt obligation has decreased approximately \$324,945 from \$1,336,581 to \$1,011,636. The staff remained cautious going through their budget planning and reviewed every line item for possible reductions in expenditures.

Cost of an average home in White Settlement has decreased for the past five years. Many may see lower taxes if the market value of their home declines. An average net taxable value per residence this year is \$44,754 compared to prior year at \$44,984. The amount of the general homestead exemption of 20% is subtracted from the average appraised value to determine the average taxable value. This value does not include the 65 and over and disabled exemptions. An average market value of a home this year is \$60,712 compared to \$61,238 last year.

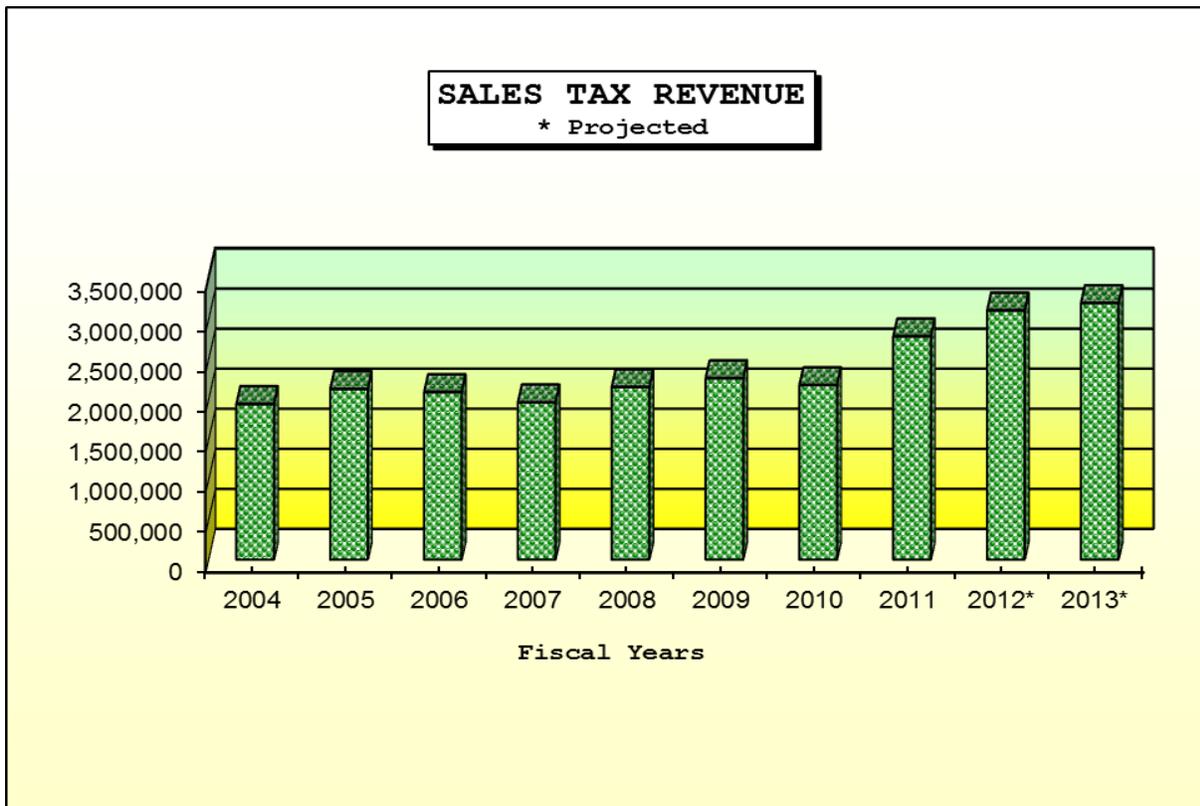
In February 2005 the voters of White Settlement approved the Farmers Branch Flood Reduction Project in a special bond election. 240 voted FOR (61%) and 154 voted AGAINST (39%). The City issued a \$6.15 million general obligation bond to fund the Farmers Branch Flood Project. The bonds which were authorized by the voters in 2005 were not issued until May 2009 due to the delay from the government in releasing the funding for the portion of the Project being funded by the Corp of Engineers. Voters denied a proposition in November 2011 to issue an additional 6 million debt in order to complete the project. The majority of property, utilities, easement, and

relocation of residents were completed with current funding. Construction bids received were over the proposed estimates. The delay continues as the Corp of Engineers redesign the construction plans in order to rebid a smaller portion of the project. Federal Funding was approved at 7 million and in an attempt to utilize the remainder of this funding, the City deposited 1.5 million in escrow for their share. The reduced modified plan will be awarded to the successful bidder in the next few months. The City can now complete a portion of the original plan without incurring additional debt.

The Tax Rate in 1998 was \$0.59, and in 2001 the tax rate increased to \$0.61 cents. In 2009, as a result of the debt issuance related to the Farmer’s Branch Flood Project, the tax rate increased by 7 cents to \$0.6826 and remained until 2011 when it increased to \$0.7421. The tax rate this year was reduced to \$0.6147 as property values increased and debt decreased.



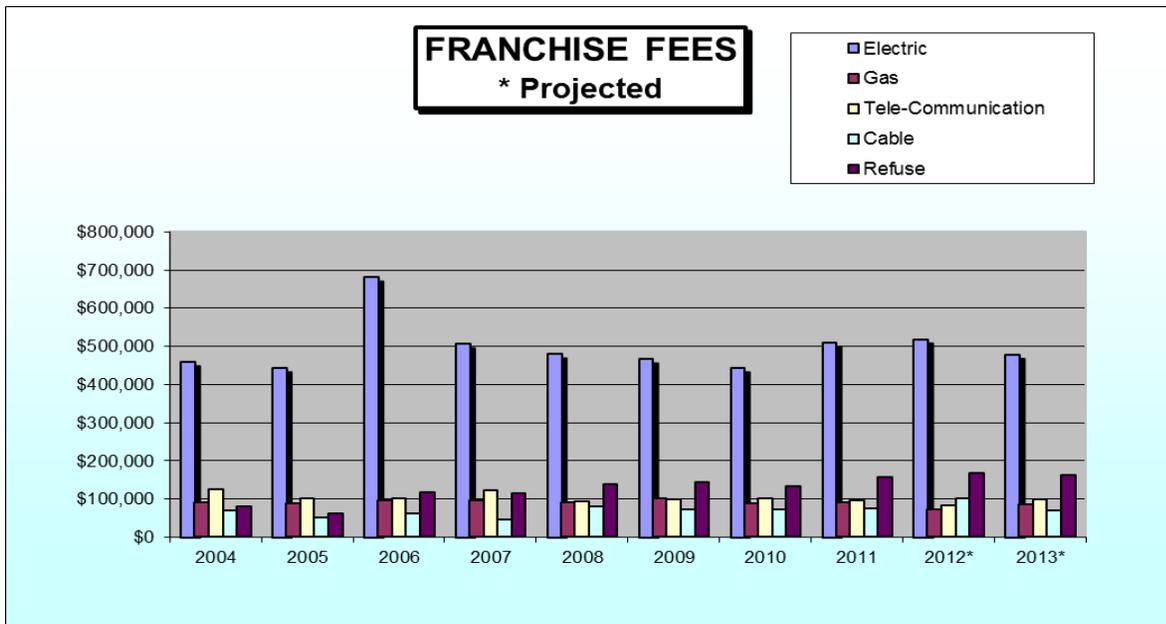
<u>Year</u>	<u>Ad Valorem Tax (M&O)</u>	<u>Debt Interest & Sinking Fund</u>
2004	1.78 million	1.94 million
2005	1.94 million	1.93 million
2006	2.19 million	2.12 million
2007	2.50 million	1.99 million
2008	2.77 million	761 thousand
2009	2.83 million	738 thousand
2010	3.16 million	1.01 million
2011	2.33 million	1.13 million
2012*	2.58 million	1.23 million
2013*	2.70 million	1.01 million



Sales Tax

In 2007, two major retail sales stores, Sam’s Club and Wal-Mart Supercenter moved to outside the city limits into the City of Westworth Village, but the parking lots of both still lie inside the City of White Settlement. The City negotiated an agreement to receive 34% of the 2% sales taxes generated by the two stores. During this conversion, sales taxes decreased but have leveled off. Sales tax revenues also decreased during the latter part of 2009 and remained down during the first part of fiscal year ending 2010 due to the slower economy. Sales tax revenue has increased this past year showing signs of a possible spending recovery. However, the City continued to be very conservative with their projections for 2013. Bingo Taxes are projected at \$40,000 and Mixed Beverages at \$ 1,000.

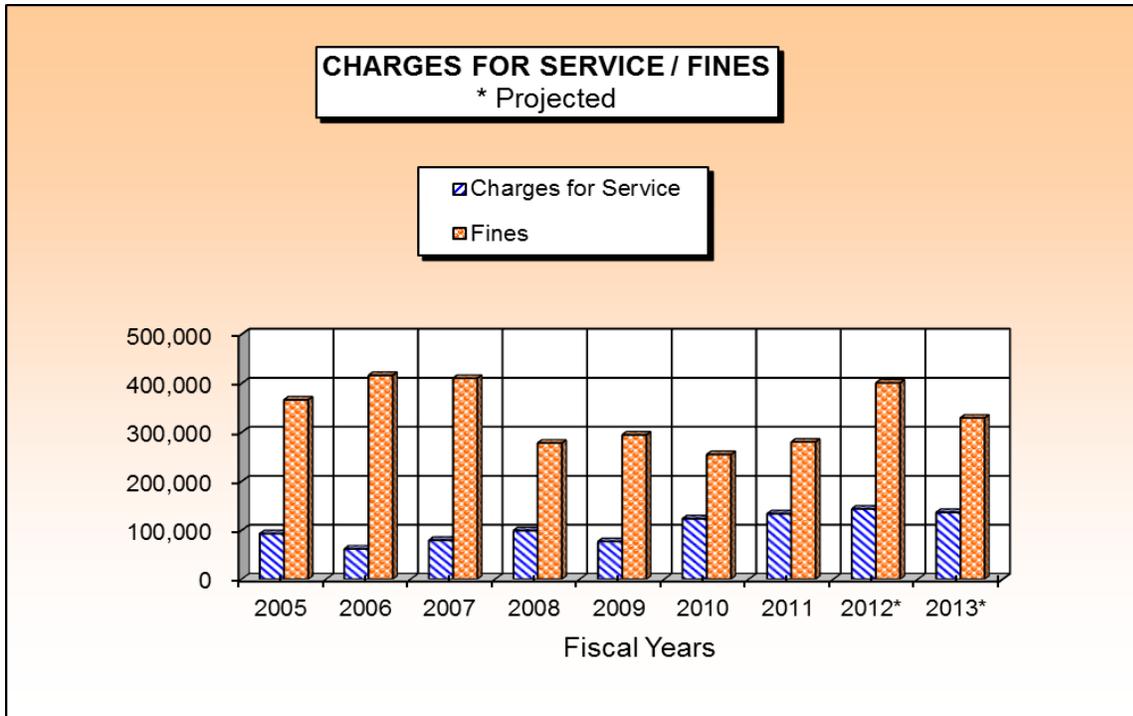
<u>Year</u>	<u>1% Sales Tax General Fund</u>
2004	1.94 million
2005	2.12 million
2006	2.08 million
2007	1.96 million
2008	2.15 million
2009	2.26 million
2010	2.17 million
2011	2.78 million
2012*	3.10 million
2013*	3.20 million



Franchise Fees

The City collects a fee paid by public service utilities for use of public property in providing their services to the citizens of the community. The Franchise Agreements are based on a percentage of “Gross Receipts” except Tele-Communication. House Bill 1777 passed in March 2000 required the PUC to establish three types of lines, known as categories of access lines. Each certified Tele-Communications provider (CTP) within the City pays an allocated fee based on three categories. Due to an amendment to the franchise agreement with Oncor Electric in 2006 the amount reflected shows the City receiving two quarterly payments in addition to the regular annual payment. All future franchise payments from Oncor Electric will be made quarterly. In 2005, the Texas Legislature set a standard State Franchise Fee of 5% for cable companies to pay municipalities for customers within their boundaries. Municipalities continued with existing franchise agreements that were in effect at the time of the legislature. Once the franchise expired, municipalities were required to accept the State-Issued Certificates of Franchise Authority (SICFAs) issued by the Public Utility Commission (PUC). The City of White Settlement has accepted the SICFA for their franchise agreement with Charter Cable.

<u>Year</u>	<u>Electric</u>	<u>Gas</u>	<u>Tele-Communication</u>	<u>Cable</u>	<u>Refuse</u>
2002	528,180	61,167	103,391	59,914	42,973
2003	447,809	83,510	99,431	55,847	73,412
2004	460,797	92,213	126,088	69,147	79,800
2005	445,280	88,431	102,697	52,497	61,062
2006	682,820	95,707	100,622	63,070	117,318
2007	507,961	95,831	123,126	47,333	114,691
2008	481,425	91,705	94,292	80,954	138,954
2009	468,383	102,981	99,423	72,113	143,979
2010	444,808	89,720	102,891	73,777	132,369
2011	510,946	91,849	97,284	74,355	157,279
2012*	520,486	72,836	82,947	100,896	168,775
2013*	480,000	85,000	100,000	70,000	163,000



Charges for Services

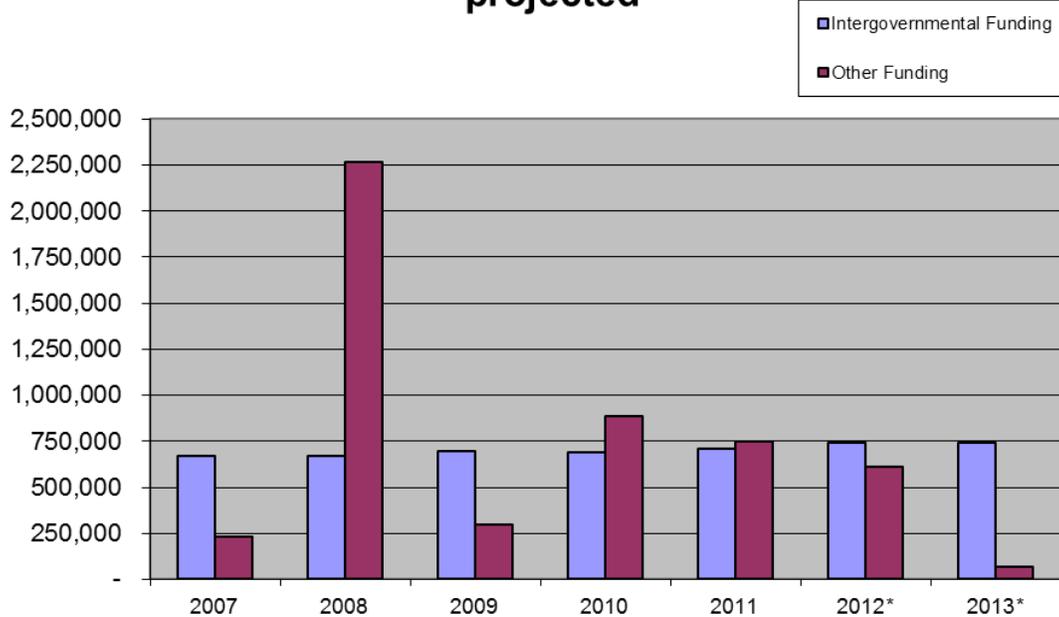
These revenues are generated for services provided by the City paid for by the participants. Some of the services are building rentals, animal control, park rentals, library fees, and recreation classes. As the citizens participate in the various services, the revenues will increase.

Fines and Forfeitures

This revenue source is generated through the City's Municipal Court. These revenues include traffic violations, city ordinance violations and minor criminal acts. The White Settlement School District, in conjunction with the City's Police Department, also issues citations for truancy and other violations within the school system.

<u>Year</u>	<u>Charges for Services</u>	<u>Fines</u>
2005	\$ 92,722	\$ 365,989
2006	61,704	415,988
2007	79,347	410,081
2008	99,244	277,825
2009	76,814	294,419
2010	123,392	254,318
2011	133,352	279,934
2012*	143,182	400,482
2013*	136,130	329,000

INTERGOVERNMENTAL & OTHER REVENUE *projected



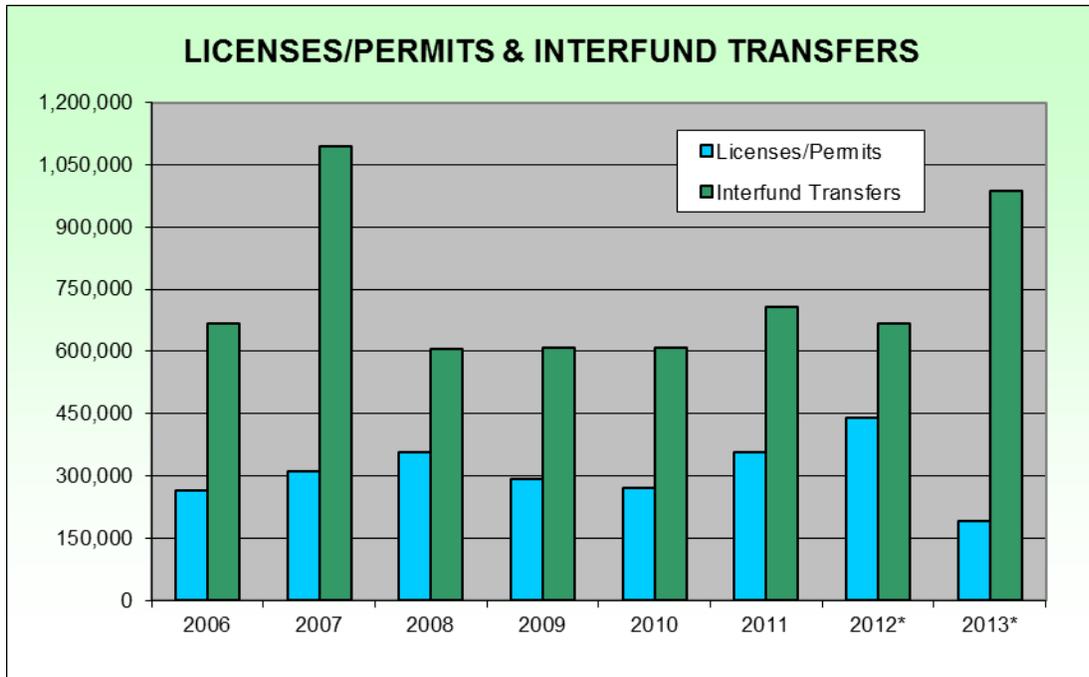
Intergovernmental Funding

This revenue source includes administrative cost shares from the Enterprise Fund and Special Revenue Funds for a proportional share of salaries, building costs and sundry charges that have been totally absorbed by the General Fund related to its operation.

Other Funding

Other Funding includes interest earned from the investment of City funds, oil and gas royalties, various grants, rebates from Fleet Service contract, abandoned vehicle sales, insurance refunds, mutual aid contract with county, proceeds from sale of capital assets, and other miscellaneous income. All funds of the City are consistently invested in the City's depository bank, U.S. government agency securities, obligations of the U. S. Treasury, and investment pools. In 2008, the City received a one-time bonus payment for an oil and gas lease with Chesapeake Energy in the amount of \$1.7 million.

<u>Year</u>	<u>Intergovernmental Funding</u>	<u>Other Funding</u>
2007	\$ 672,758	\$ 235,321
2008	671,191	2,262,964
2009	696,624	295,242
2010	687,334	884,807
2011	710,186	750,629
2012*	741,001	611,106
2013*	739,700	69,650



Licenses/Permits

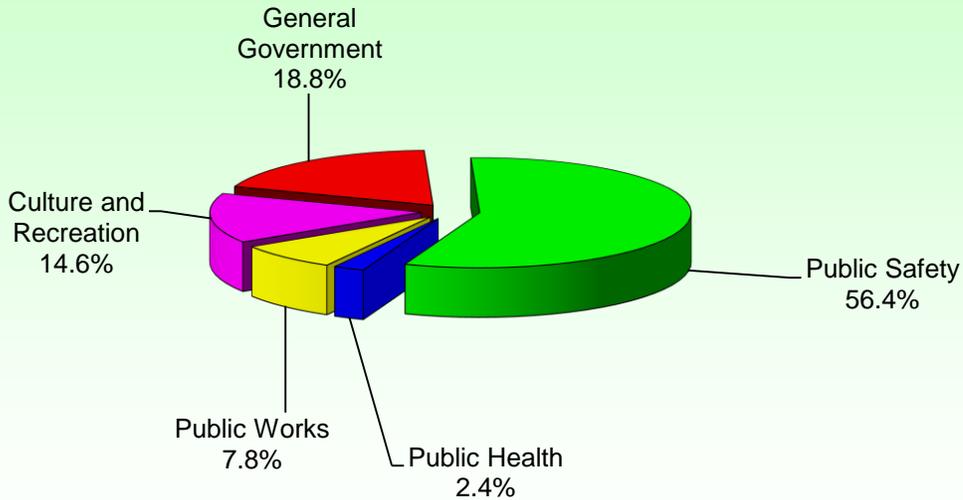
This revenue category reflects the fees charged to contractors for building, mechanical, plumbing and electrical permits. It also shows the amounts assessed for permits for demolition, house moving and building fences and signs. Fees for contractor’s registrations with the City are included in this category as well as fees for inspections and property platting.

Interfund Transfers

The interfund transfer category consists primarily of the annual transfers from the Crime Control & Prevention District for the funding assistance toward the community policing efforts of the police department. In previous years this revenue category also included cost allocation transfers from the Economic Development Fund and other special revenue funds.

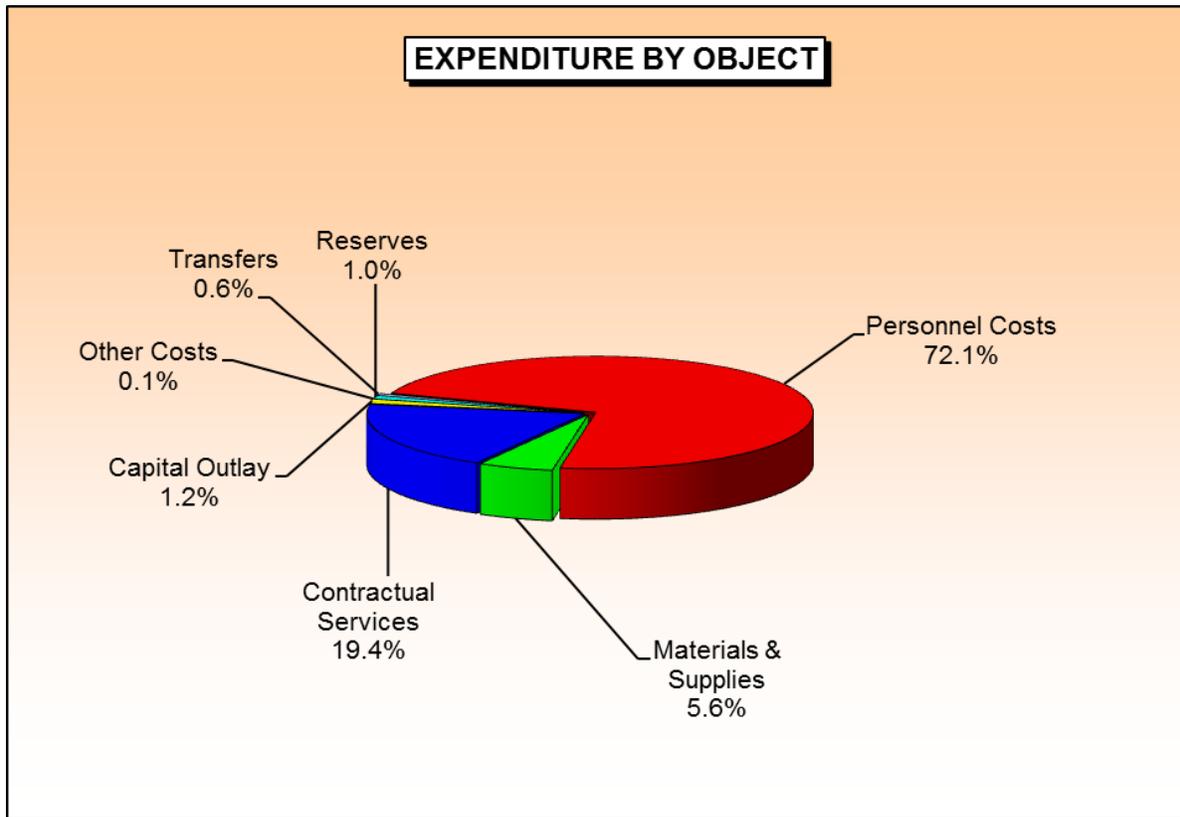
<u>Year</u>	<u>Licenses/ Permits</u>	<u>Interfund Transfers</u>
2006	\$ 265,634	\$ 666,068
2007	311,793	1,095,521
2008	358,440	605,000
2009	292,474	607,513
2010	270,456	609,475
2011	356,464	705,780
2012*	440,962	667,000
2013*	192,400	986,000

EXPENDITURES BY DIVISION



Expenditures by Division

	2011-2012		2012-2013	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
General Government	\$1,357,345	16.5%	\$1,745,522	18.8%
Public Safety	4,829,389	58.9%	5,248,524	56.4%
Public Health	174,803	7.3%	220,995	2.4%
Public Works	600,613	6.3%	727,213	7.8%
Culture and Recreation	1,242,877	15.1%	1,360,110	14.6%
Total	\$8,205,027	100%	\$9,302,364	100%



Expenditures by Object

The 2012-2013 expenditures total \$9,302,364 which is a 13.4% increase from the 2011-2012 projections. The increase is mainly in Contractual Services. For the second consecutive year, the City Council approved a 4% cost-of-living raise for all employees. Personnel costs continue to be the largest at 72.1% of the General Fund budget at \$6,704,094 with the city absorbing a percentage of the dependent coverage of the health insurance. Contractual service is the second highest at \$1,808,295 or 19.4%. Council and staff remain cautious with capital purchases which are limited to an automatic backup power at City Hall (\$10K), a new vehicle for Purchasing (\$21K), Fire Department Storage (\$10K), Senior Center Kitchen remodel (\$15K), and completion of Maintenance and Purchasing facility (\$60K).

	2011-2012		2012-2013	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Personnel Costs	\$6,212,055	64.7%	\$6,704,094	72.1%
Materials & Supplies	404,116	4.2%	520,266	5.6%
Contractual Services	1,323,114	13.8%	1,808,295	19.4%
Capital Outlay	259,491	17.3%	116,000	1.2%
Other Costs	0	0.0%	5,000	0.1%
Reserves	0	0.0%	91,209	1.0%
Transfers	6,250	0.1%	57,500	0.6%
Total	\$8,205,026	100%	\$9,302,364	100%

GENERAL GOVERNMENT

Mayor and Council
Administration
City Secretary
Finance
Human Resources
Management Information Services
Purchasing/Warehouse
Municipal Facilities

MISSION STATEMENTS

ADMINISTRATION WILL STRIVE TO EFFECTIVELY EXECUTE CITY COUNCIL POLICIES, PROGRAMS AND DIRECTIVES, CONDUCT CITY OPERATIONS IN AN EFFICIENT AND EFFECTIVE MANNER AND RESPOND PROMPTLY TO CITIZEN INQUIRIES AND REQUESTS.

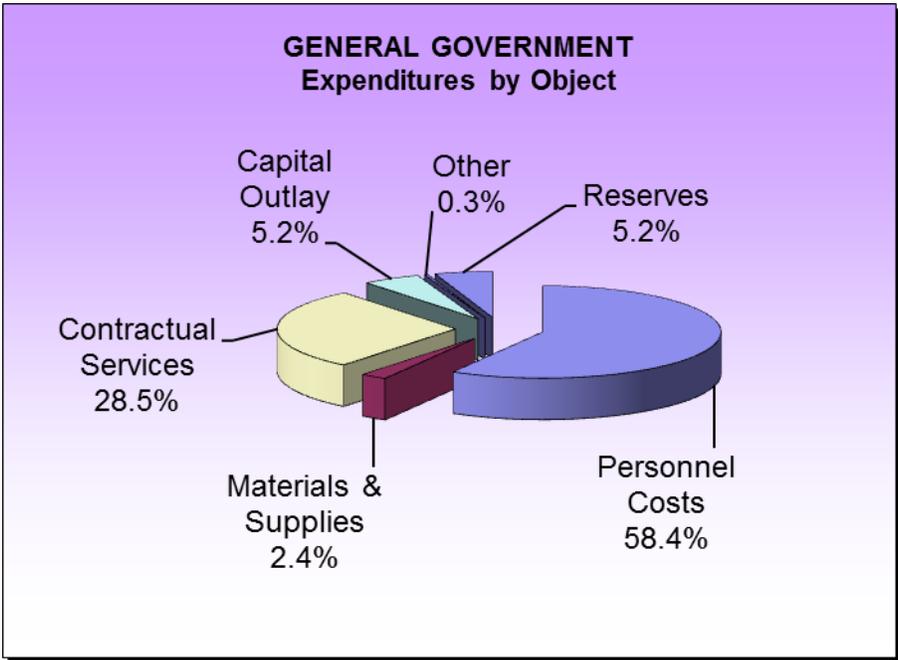
FINANCE WILL STRIVE TO PROVIDE ACCURATE AND TIMELY FINANCIAL RECORDS, TO INVEST ALL OF THE CITY'S IDLE FUNDS IN COMPLIANCE WITH CITY'S INVESTMENT POLICY, AND TO ASSURE THAT DEBT AND COLLECTION OBLIGATIONS ARE SETTLED IN A TIMELY MANNER. TO BE AT ALL TIMES FISCALLY RESPONSIVE AND RESPONSIBLE FOR ALL CITY FINANCIAL POLICIES.

HUMAN RESOURCE WILL STRIVE TO PROVIDE SUPPORT OF THE CITY'S OPERATING DEPARTMENTS THROUGH THE EFFICIENT AND EFFECTIVE ADMINISTRATION OF THE HUMAN RESOURCE PROGRAM.

MANAGEMENT INFORMATION SERVICES STRIVES TO PROVIDE CITY DIVISIONS WITH A STABLE, RELIABLE COMPUTER ENVIRONMENT SO THAT REQUIRED INFORMATION MAY BE OBTAINED IN A TIMELY MANNER FOR DECISION MAKING PROCESSES.

PURCHASING AND WAREHOUSE STRIVES TO PROVIDE SUPPORT FOR ALL CITY SERVICES THROUGH ADMINISTRATION OF PURCHASING PROCURES AND PURCHASING OF ALL NEEDED SUPPLIES AND EQUIPMENT FOR ALL CITY OPERATIONS.

MUNICIPAL FACILITIES DIVISION IS COMMITTED TO PROVIDE A SAFE AND COMFORTABLE WORKING ENVIRONMENT TO ALL THE EMPLOYEES OF THE CITY'S OPERATING DEPARTMENTS AT ALL TIMES STRESSING SERVICE RESPONSIVENESS, SERVICE QUALITY AND SERVICE EFFICIENCY.



General Government

The General Government function consists of the City Council, City Administration, City Secretary, Finance, Human Resources, Management Information Services, Purchasing/Warehouse and Municipal Facilities.

	FY 2011-2012		FY 2012-2013	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Personnel Costs	\$946,766	69.8%	\$1,018,911	58.4%
Materials & Supplies	29,278	2.2%	41,700	2.4%
Contractual Services	338,986	25.0%	497,702	28.5%
Capital Outlay	42,316	3.0%	91,000	5.2%
Other	0	0%	5,000	0.3%
Reserves	0	0%	91,209	5.2%
Total	\$1,357,346	100.0%	\$1,745,522	100.0%

City of White Settlement

Mayor and City Council

Description

The City Council is established under the City Charter of the City of White Settlement and has certain prescribed responsibilities. The City Council sets general policies in compliance with the City Charter and gives direction and guidance to the City Manager who implements those policies. Included are final budget approval for each fiscal year and approval of all city ordinances. The City Council members represent all the citizens of White Settlement and strive to make decisions that will support the good of the community.

The members of the City Council of the City of White Settlement, which includes the (5) council members and a mayor, are the only elected officers of the city. The council members are elected at large and serve a three-year term. The City Council has powers outlined in the City Charter and granted to Home Rule Cities and General Law Cities by the Constitution and the Laws of the State of Texas.

Goals

To effectively represent the residents of White Settlement in the formulation and adoption of public policy.

To provide leadership as the legislative and policy-making body of the community.

To maintain and improve the quality of life in the City of White Settlement.

Objectives

To attend all regular meetings, special-called meetings, and work sessions of the City Council.

To adopt the annual budget and set the property tax rate by October 1st of each fiscal year.

To make appointments to the various Advisory Boards and Commissions.

To adopt ordinances and resolutions regulating the conduct of the public within the corporate City limits.

To periodically review and adopt revisions to the Capital Improvement Program and other planning documents for the future of the City.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
# meetings held	34	30	35
# meetings with 100% attendance	27	14	28
Date of Adoption of Annual Budget/Tax Rate	9/14/10	9/13/10	9/11/12

City of White Settlement

Mayor and City Council

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 4,471	\$ 8,479	\$ 6,119	\$ 9,103
Material & Supplies	3,071	2,100	2,086	4,950
Contractual Services	105,432	109,478	92,412	129,200
Other	5,787	10,000	0	5,000
Capital Outlay	0	1,400,000	0	0
Transfers	0	10,000	0	45,605
Total	\$ 118,761	\$ 1,540,057	\$ 100,616	\$ 193,858

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Mayor	NA	1	1	1	1
Mayor Pro-Tem	NA	1	1	1	1
Council Members	NA	4	4	4	4
Total		6	6	6	6

City of White Settlement

Administration

Description

The City Administration is charged with the responsibility of directing overall City operations, long-term planning, and advice to the elected officials of the City Council. The City Manager prepares City Council agendas and attends numerous commission meetings and work sessions throughout the year, in order to maintain a cohesive integrated policy and direction for City services and projects. It is the responsibility of the City Manager to bring to the attention of the elected City Council items of occurrence, which are significant and seek the Council's direction in those areas. The City Manager is the chief administrative officer of the City and has sole authority over personnel matters and daily operational decisions. The City Council has the sole responsibility for financial decisions. Once the Council has made those decisions, the City Manager and his supportive staff execute the administration of the City's finances.

Goals

To effectively execute City Council policies, programs and directives.

To ensure that all City operations are conducted efficiently and effectively.

To respond promptly to citizen comments and requests.

Objectives

Implement all policies, programs and directives with their respective time frames.

Monitor the productivity and effectiveness of all City operations on a daily basis.

Provide administrative support, including the completion of all major reports, to the City Council in a timely manner.

Respond to citizen requests within one working day of receipt.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
% of reports completed within the scheduled time frame	98%	99%	99%
% of citizen requests responded to within one day	99%	99%	99%

City of White Settlement

Administration

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 139,633	\$ 193,087	\$ 163,235	\$ 196,538
Materials & Supplies	1,369	1,710	641	1,700
Contractual Services	7,860	17,700	3,799	18,300
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	10,000	0	45,604
Total	\$ 148,862	\$ 222,497	\$ 167,675	\$ 262,142

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
City Manager	Exempt	1	1	1	1
Asst. City Manager	Exempt	1	0	0	0
Administrative Assistant	SEC 2	0	0	0	0
Special Projects Coord.	TEC8	1	0	0	0
Total		3	1	1	1

City of White Settlement

City Secretary

Description

The City Secretary position is established under the City Charter of the City of White Settlement and, as such, has certain prescribed duties and responsibilities. Included duties are recording, transcription, and maintenance of City Council meeting minutes, review of all city cash receipts and disbursements, codification of city ordinances, check signing for approved disbursements, issuance of solicitation, and other permits, and numerous other tasks. Providing the Mayor and City Council with secretarial and other assistance, organizing, and supervising local elections are also important functions performed by this office.

Goals

To accurately record the proceedings of all City Council meetings, submit for approval at the next meeting, and import into the legislative indexing system immediately following approval.

To administer all City elections in full compliance with the City Charter and the Texas Election Code.

To assist in the timely preparation of City Council agendas and post/or publish all public notices as required by State statutes and/or city ordinances.

Objectives

To accurately prepare minutes of City Council meetings within seven (7) working days, and submit for approval and index within three (3) working day after approval.

To index and file official documents within two (2) weeks of final action.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
# of minutes prepared within 7 days	97%	95%	98%
# of City Elections	3	2	2
# Items indexed and filed with 2 weeks of final action	95%	96%	95%

City of White Settlement

City Secretary

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 57,463	\$ 67,299	\$ 67,165	\$ 68,714
Materials & Supplies	1,290	2,715	2,042	2,900
Contractual Services	32,419	49,950	14,509	49,122
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 91,172	\$ 119,964	\$ 83,716	\$ 120,736

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
City Secretary	Exempt	1	1	1	1
Total		1	1	1	1

City of White Settlement

Finance

Description

The Finance Department represents the overall financial management of the City of White Settlement. This department incorporates most administrative support services for all city departments, programs, and other internal customers such as accounting, payroll, data processing and cash collection. The intent is to bring together important internal support programs under the same umbrella so that they can cohesively and economically serve their internal customers.

This department is the central record keeper for the city. It prepares monthly financial statements, handles accounts payable and receivables, reconciles bank statements, monitors cash flows and approved investments, and furnishes data and financial information for the City's annual audit. This department maintains all employee pay and benefit records and prepares, processes and issues payroll and accounts payable checks. It is also responsible for issuing annual W-2 and 1099 forms, quarterly withholding reports and payments, and a number of other payroll deduction and deferral programs on a monthly or quarterly basis. Included in the other duties, this department assists with the budget preparation, current and delinquent tax collections, and budget book submittal.

Goals

To provide accurate and timely financial records, and maintain strict financial accountability.

To invest all idle funds in compliance with the City's Investment Policy in order to achieve the goals of safety, liquidity, yield, and public trust.

To insure that debt and collection obligations are settled in a timely manner in which safety and liquidity are maintained.

To safeguard the City's capital assets through periodic inventories and reports, and insure sufficient internal controls.

To monitor capital projects throughout the fiscal year, and maintain strong financial control and budget compliance.

To provide the completed budget documents within 90 days of the close of the fiscal year and submit the budget to GFOA for evaluation.

To provide the Comprehensive Annual Financial Report within six months of the close of the fiscal year and submit to GFOA for evaluation.

To provide courteous and friendly service to all external and internal contacts.

Enhance data processing computer functions and improve accessibility by departments and employees.

Objectives

To monitor and report the budgetary status of all revenues and expenditures throughout the fiscal year and publish required monthly financial reports.

To monitor and maintain a financial management system for recording of cash receipts 100% of the time within 24 hours of receipt.

To keep idle cash and maturing investments invested at all times throughout the year in accordance with City's Investment Policy.

To pay invoices within 30 days of receipt.

Attend seminars to obtain information on implementing the requirements of new standards promulgated by the Governmental Accounting Standards Board (GASB).

Assist employees with the technology of the Incode software programs.

Pay accounts payable on a timely basis and thereby receive all discounts.

Maintain audible records in accordance with generally accepted accounting principles and work closely with annual auditor. Oversee the annual audit process, which is comprehensive reporting of the true financial statements of the City.

Provide strict control over expenditures ensuring proper authorization and funding prior to purchase.

Search for ways to improve revenue positions and reduce costs.

Do audits of maintenance agreements, utilities, businesses within the City, etc. as time allows increasing revenue sources.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Earn Certificate of Achievement	Yes	Yes	Planned
Monthly reports delivered to Council on time	95%	99%	100%
W-2's generated	202	202	215
% of invoices paid within 30 days of receipt	95%	99%	99%
Average yearly return on investments	.23%	.27%	.80%

City of White Settlement

Finance

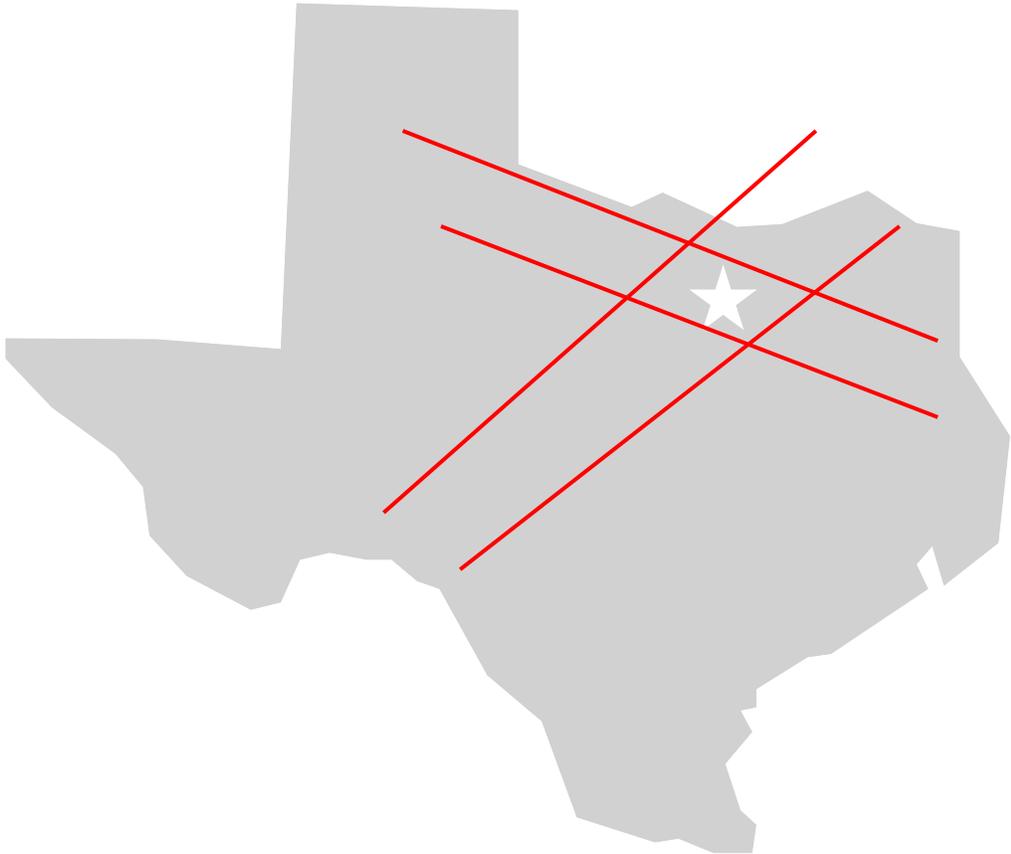
Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 193,031	\$ 206,389	\$ 209,307	\$ 301,233
Materials & Supplies	5,073	6,850	6,190	7,200
Contractual Services	51,506	62,810	52,602	81,400
Capital Outlays	0	1,420	766	0
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 249,610	\$ 277,469	\$ 268,865	\$ 389,833

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Director of Finance	DIR3	1	1	1	1
Assistant Finance Dir.	OM4	0	0	0	0
Account Clerk	CLK 6	2	2	2	3
Total		3	3	3	4

CITY OF WHITE SETTLEMENT



City of White Settlement

Human Resources

Description

The Human Resources department function is to support the municipality's departments, programs and citizens in the management of recruitment/staffing of qualified personnel, training of current employees and maintain compliance within federal, state and local rules and regulations. Human Resources administers and maintains compliance with worker's compensation claims, unemployment claims, oversees performance appraisals and new orientations. Human Resources also oversees and provides technical assistance in evaluating disciplinary actions and reviews policies and procedures in accordance with the personnel policy manual.

The Civil Service department functions to represent the municipality as liaison and secretary to the Civil Service Commission. Civil Service maintains the official test(s) for entry level and promotional Civil Service candidates, conducts investigation research for all appeals and hearings, maintains all files, and support for information in accordance to local Civil Service Rules.

Goals

Human Resources is a customer based service that provides the recruitment, maintenance, and retention of the best qualified personnel that is expected by the citizens of White Settlement. Retention is the key element and through additional training, communication and investing in each individual's ability to exceed the standards set forth by the community each accomplishment and goal set forth for the upcoming fiscal year will help achieve this standard.

Objectives

Conduct two (2) civil service examinations for entry level police officers

Minority recruitment for all employees of city

Review and revise pay plan classification levels

Review and update of personnel policy manual

Develop and update job descriptions

Coordinate with payroll department on maintaining/improving employee database

Obtain competitive bids for health benefit packages

Attend municipal management, human resource and civil service training programs

Develop employee/organizational training

City of White Settlement

Human Resources

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
% job announcements posted within 2 days	98%	98%	99%
% employee's first report of injury	92%	95%	95%
% employee's evaluations processed correctly	97%	97%	98%

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2011	Approved 2012-2013
Personnel Costs	\$ 114,395	\$ 117,690	\$ 113,930	\$ 123,093
Materials & Supplies	5,091	5,620	2,400	5,800
Contractual Services	31,915	37,200	34,147	44,200
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 151,401	\$160,510	\$ 150,467	\$ 173,093

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Human Resource Director	DIR 1	1	1	1	1
Receptionist (2 part-time)	CLK 2	1	2	2	2
Total		2	3	3	3

City of White Settlement

Management Information Services (MIS)

Description

The MIS Department was established to provide the support necessary for the information processing needs of the City and provides for the maintenance and support of the City's computer systems. Information Services assists all City departments in identifying future information requirements, and is responsible for management of a long-term planning process to meet these requirements. The purchase function for equipment and software is centralized through this division as is the installation and maintenance of all computer equipment and software.

Goals

To provide City Divisions with a stable, reliable computer network environment.

To lead in effectively planning for technology improvements that directly aligns with departmental goals.

Objectives

To maintain the computer network in operation 8+ hours per day, 5 days per week.

To provide same day response for software and equipment support.

To correct equipment/network malfunctions within 24 hours.

Provides over the telephone and in-person assistance to city staff on desktop applications and support

Implementation of new technologies

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Network operation time	98%	99%	99%
Number of computers maintained	140	150	150
Number of laptops maintained	39	39	48
Average time on work orders per month	250	200	200
Average down time for system failures	1.25 hours	.5 hr	.5 hr

City of White Settlement

Management Information Services (MIS)

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	100,309	\$ 112,423	\$ 115,507	\$ 119,982
Materials & Supplies	2,632	3,550	2,798	3,500
Contractual Services	42,757	48,800	43,954	53,000
Capital Outlays	0	15,000	13,073	10,000
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 145,698	\$ 179,773	\$ 175,332	\$ 186,482

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
MIS Manager	TEC 5	1	1	1	1
MIS Technician	TEC 2	1	1	1	1
Total		2	2	2	2

City of White Settlement

Purchasing/Warehouse

Description

This department obtains competitive quotations or sealed bids and warehouses, stores and/or delivers all manners of materials, products, and services to city departments and programs. The basic mission is to get the lowest price for the highest quality service or product possible, pick up and deliver all electrical/electronic equipment that is in need of repairs, and see that special event project supplies are ordered, picked-up or delivered in time for the event. This department is also responsible for processing invoices, payment authorizations and purchase orders, so the vendors are paid in a timely manner.

Goals

To implement an “on line” purchasing system, giving all departments the ability to order through the computer and virtually have a paperless purchasing system.

The Warehouse shall provide and maintain cost-effective parts and supply inventory for all city departments.

To update City of White Settlement’s purchasing policies on a regular basis and stay abreast of legislative changes affecting municipalities purchasing laws.

To ensure that City procurements and the disposal of surplus property are made in full compliance with State and City statutes, policies, and procedures.

Objectives

To process purchase orders within 2 days of receipt.

To obtain telephone bids within 2 days, and process requisitions within 2 days. Develop specifications for needed purchases and bid required purchases.

To maintain a normal inventory stock level of 95% based on items used daily by the user departments.

Enter into inter-local agreements with other governmental agencies to reduce costs to the City.

Stay abreast of legislative changes affecting municipalities purchasing laws.

Perform a comprehensive inventory review once per year.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Obtain telephone bids within 3 days	98%	99%	99%
Requisitions processed	2,154	2,246	2,200
Purchase orders issues	1,282	1,448	1,400
% level of required inventory stock items	95%	98%	98%

City of White Settlement

Purchasing/Warehouse

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 161,008	\$ 168,654	\$ 169,467	\$ 96,113
Materials & Supplies	5,206	5,310	5,699	6,500
Contractual Services	31,442	39,850	30,948	41,315
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	0	0	21,000
Total	\$ 197,656	\$ 213,814	\$ 206,114	\$ 164,928

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Purchasing Director	DIV1	1	1	1	0
Secretary/Clerk	CLK4	0	0	0	0
Buyer	TEC2	2	2	2	2
Total		3	3	3	2

City of White Settlement

Municipal Facilities

Description

The primary function is to provide building maintenance and minor repairs for all City owned buildings. The responsibilities include maintenance of the heating and air conditioning systems, maintenance of electrical and plumbing system, and repairing deteriorated or vandalized structures.

Goals

Creating a preventative maintenance program for the heating and air conditioning systems for City owned buildings.

Certification for air conditioning and electrical maintenance.

Maintain each facility at peak operating efficiency.

Reduce overall maintenance cost while expanding current service levels.

Objectives

Complete 80% of work orders within 7 days of receipt.

Schedule all facilities for an annual maintenance review, noting maintenance priorities and programming repairs and upgrades.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
% of work orders completed with 7 days	85%	85%	80%

City of White Settlement

Municipal Facilities

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 96,879	\$ 102,037	\$ 102,037	\$ 104,135
Materials & Supplies	6,375	7,950	7,423	9,150
Contractual Services	66,968	77,125	66,615	81,165
Capital Outlay	6,470	59,500	28,477	60,000
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 176,692	\$ 246,612	\$ 204,552	\$ 254,450

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Facilities Worker II	TEC4	1	1	1	1
Facilities Worker I	TEC3	1	1	1	1
Total		2	2	2	2

GENERAL FUND

PUBLIC SAFETY

Police Administration

Police Patrol

Municipal Court

Fire Services

Code Enforcement

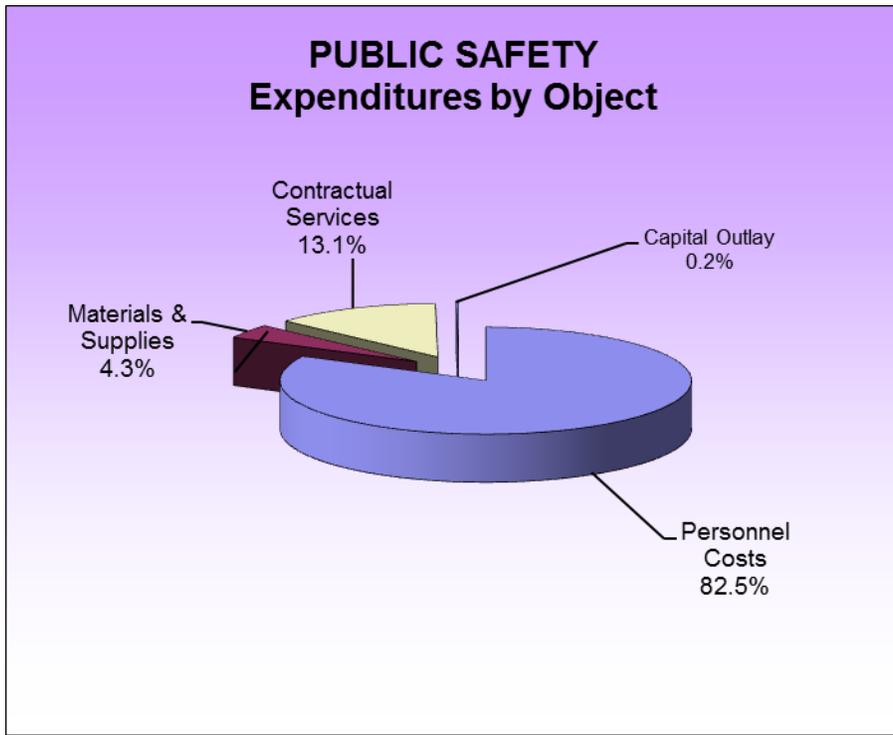
MISSION STATEMENTS

THE WHITE SETTLEMENT POLICE DEPARTMENT IS DEDICATED TO PROVIDING PROMPT, EFFICIENT AND COURTEOUS SERVICE TO THE CITIZENS IN RECEIVING AND PROCESSING OF EMERGENCY AND NON-EMERGENCY REQUESTS FOR SERVICE. THE POLICE DEPARTMENT STRIVES TO PROVIDE RESPONSE TO THE NEEDS OF THE COMMUNITY INCLUDING PREVENTATIVE PATROL AND TRAFFIC ENFORCEMENT.

THE FIRE DEPARTMENT IS COMMITTED TO EXCELLENCE IN PROVIDING PROFESSIONAL FIRE PROTECTION, EMERGENCY MEDICAL 1ST RESPONSE SERVICE, HAZARDOUS MATERIAL RESPONSE AND EMERGENCY MANAGEMENT ON A VOLUNTEER BASIS. TO RESPONSE TO ALL EMERGENCIES QUICKLY TO MINIMIZE THE DESTRUCTIVE IMPACT ON LIFE AND PROPERTY CAUSED BY THE TRAGEDY OF FIRE, ACCIDENT, OR ILLNESS.

THE MISSION OF THE MUNICIPAL COURT IS TO PROVIDE JUST AND IMPARTIAL DISPOSITION OF ALL CASES FILED IN THE WHITE SETTLEMENT MUNICIPAL COURT.

CODE ENFORCEMENT STRIVES TO OFFER AN EFFECTIVE PROGRAM FOR TIMELY REVIEWING, INSPECTING AND PERMITTING THE CONSTRUCTION, RENOVATION AND OCCUPANCY OF ALL BUILDINGS AND STRUCTURES WITHIN THE CITY. BUILDING INSPECTION WILL STRIVE TO MAINTAIN UPDATED REGULATIONS THAT PROVIDE EQUAL TREATMENT TO ALL BUILDERS AND CONTRACTORS IN ADMINISTERING BUILDING CODES, AND KEEP ALL ACTIVE BUILDERS AND CONTRACTORS PROPERLY INFORMED REGARDING CHANGES IN DEVELOPMENT CODES.



Public Safety

The Public Safety function being the Police, Municipal Court, Fire and Code Enforcement, represents the largest operating division of the City of White Settlement.

	FY 2011-2012		FY 2012-2013	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Personnel Costs	\$4,108,958	85.1%	\$4,329,345	82.5%
Materials & Supplies	189,334	3.9%	223,711	4.3%
Contractual Services	469,561	9.7%	685,468	13.1%
Capital Outlay	61,536	1.3%	10,000	0.2%
Other Costs	0	0.0%	0	0.0%
Reserves	0	0.0%	0	0.0%
Total	\$4,829,389	100.0%	\$5,248,524	100.0%

City of White Settlement

Police Administration

Description

The White Settlement Police Department is dedicated to providing the highest level of service to the citizens by protecting our community through teamwork and professionalism. They faithfully pledge to perform their duties with Honor, Integrity, Dedication, and Courage in order to provide a safe community for all. The leadership and management of the White Settlement Police Department are the principal responsibilities of the Chief of Police and his department. The **Administrative Division** is made up of the Chief of Police, Administrative Assistant, Support Services Captain, Community Relations Officer, Communications, and Records. Beginning in fiscal year 2010-2011, the Administrative Division also includes Criminal Investigations which was reported with Patrol in prior years. This division employs a total of seven sworn officers and fifteen civilian employees.

The purpose of the **Administration** and **Support Services Bureau** is to provide communication and other police services to the citizens of White Settlement and the employees of the White Settlement Police Department. The Support Services Bureau is divided into two divisions; the Communication Division and the Support Services Division.

The purpose of the **Communications Division** is to provide the vital link between the public and the police department. The Communications Division is operated twenty-four hours a day, seven days a week. Communications Officers answer 911 emergency calls and other calls for police services. In addition, the Communications Officers use two-way radio and computers to communicate with the police officers on patrol. The Communications Division assists the Patrol and CID Division by providing information on calls, warrants, arrests, stolen property, and other police related inquiries.

The overall purpose of the **Support Services Division** is to serve the citizens of White Settlement. This purpose is accomplished primarily by supporting the Operations Bureau in their mission and secondarily by providing specific services to the citizens of White Settlement. The Support Services Division consists of the records, holding facility, property and evidence, and crime scene investigation units.

The purpose of the **Records Unit** is to receive, store, and organize police related information for future retrieval. The records unit serves as the police department archives storage. The records are stored electronically in databases and in paper form when required. The records unit serves the public by providing copies of offense and accident reports for a nominal fee.

The purpose of the **Holding Facility** is to safely house persons that have been arrested by Officers of the White Settlement Police Department. The holding facility serves as a temporary, short-term detention facility until the detainee is released on bond or transferred to another facility.

The purpose of the **Property and Evidence** unit is to provide secure storage for property and evidence turned in by the White Settlement Police Officers. The property and evidence unit, accounts for and secures the submitted items until they are released to the owners or are no longer needed for examination, or trial.

The purpose of the **Crime Scene Investigation** is to assist the Patrol and Criminal Investigation Division in the collection, examination, and preservation of evidence left at a crime scene. The crime scene investigation unit responds to requests for assistance from Patrol Officers and Investigators during normal duty hours and is on call except when on authorized leave.

Goals

The philosophy of the Support Services Bureau is to practice our core values of integrity, respect, service, and fairness. Accepting all people as valued individuals and treating them with dignity and respect.

Functional Goal:

To provide professional and courteous service to the citizens and community of White Settlement. To support the Operations Bureau in their mission.

Philosophy of Service:

The philosophy of Support Services Bureau is to practice our core values of integrity, respect, service, and fairness.

- Integrity - Committed to the highest performance standards, ethical conduct, and truthfulness in all relationships. We hold ourselves accountable for our actions and take pride in a professional level of service and fairness to all.
- Respect- We treat all persons in a dignified and courteous manner, and exhibit understanding of ethnic and cultural diversity, both in our professional and personal endeavors. We guarantee to uphold the principles and values embodied in the Constitution of the United States and State of Texas.
- Service - We provide service in a courteous, efficient, and accessible manner. We foster community and employee involvement through problem-solving partnerships.
- Fairness - We treat all people impartially, with consideration and compassion. We are equally responsive to our employees and the community we serve.

Objectives

To meet the needs of the citizens of White Settlement and the community through active law enforcement, community policing and assisting in any way possible to make them feel safe and secure in their homes and travel.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Daily calls for service	31,123	27,535	30,000
Accident reports processed	182	171	185
Vehicles impounded	193	70	125
Offenses	1,495	1,664	1,500

Criminal Investigation Division (C.I.D.) is responsible for follow-up investigations on most criminal offenses reported to the police department. Investigators follow-up leads, analyze evidence, interview witnesses and suspects, recover stolen property and prepare cases for the Tarrant County District Attorney’s Office for prosecution. Assigned cases range from misdemeanors to capital felony offense, crimes against persons as well as property crimes. Criminal Investigation maintains liaison with and occasionally, upon request, assists Federal, State and local agencies in investigations or the arrest of individuals.

Criminal Investigation maintains a 7-day week, 24 hour a day response to the needs of the community or the department. Advances in crime scene evidence-gathering techniques, evidence analysis technologies, and crime analysis require specialized training and have helped to increase crime clearance rates.

Goals

Gather and aggregate offender data in database for analysis and crime prevention purposes.

See that each investigator receives the necessary training and tools to perform duties.

Increase clearance rates of part I offenses by 2% and Part II by 1%.

Ensure that all leads are followed.

Work closely with patrol officers to improve relationships as well as share expertise enhancing officer investigative abilities.

Objectives

Respond within 30 minutes of request for on-scene investigators.

Provide continual training to improve methods of crime scene techniques and investigations.

Contact and initiate investigation of Part I violent crimes within 48 hours.

Contact and initiate investigations of Part II and other crimes within 7 calendar days.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Personnel Assigned CID	5	6	6
Probable Cause Warrants	184	178	220
Cases Assigned	1,452	1,512	1,600
Part 1 Crimes	708	700	800
Part 2 Crimes	1,831	1,833	2,000

City of White Settlement

Police Administration

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 1,377,119	\$ 1,440,666	\$ 1,441,954	\$ 1,528,714
Materials & Supplies	43,398	49,205	41,733	48,036
Contractual Services	136,566	165,229	146,343	141,452
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 1,557,083	\$1,655,100	\$ 1,630,030	\$1,718,202

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Police Chief	CHF	1	1	1	1
Police Captain	CPT	1	1	1	1
Police Lieutenant	LT	0	1	1	1
Police Sergeant	SGT	1	1	1	1
Police Sr. Corporal	CPL3	3	4	4	3
Police Officer	PO1-3	1	0	0	2
Administrative Asst.	SEC3	1	1	1	1
Comm. Coordinator	DSP4	1	1	1	1
Dispatcher	DSP1-3	9	9	9	9
Records Clerk	TEC 4	1	1	1	1
Asst. Records Clerk	TEC 2	1	1	1	1
Property Clerk	TEC 2	1	1	1	1
Total		21	22	22	23

City of White Settlement

Police Patrol

Description

The Uniformed Services Division of Police Operations consists of the **Patrol Division**. There are two main functions of the patrol division, law enforcement and community service. The primary responsibility of the patrol division is the maintenance of law and order through timely response to calls for service, preliminary investigation of criminal offenses, and the apprehension of persons committing felony or misdemeanor crimes. Further, this division is responsible for enforcement of traffic laws and working vehicular accidents. Additionally, the patrol division enhances the furtherance of crime prevention efforts through interaction with citizens providing a deterrent through officer presence. This division is tasked with providing high police visibility while working with the citizens in a preventive and proactive approach towards solving problems within the community.

Answering calls for service and participating in various community policing activities fulfills the community service function. Calls for service are divided into emergency and non-emergency categories. The community policing activities may include any of the following:

- Providing security for special community events
- Conducting bicycle or foot patrols

Goals

The patrol division is charged to maintain and provide a responsive patrol capability being an effective, efficient operation for initial police calls for service.

Continue to promote crime prevention and awareness programs, educate all citizens in our community of special programs, and to provide healthy community relationship and support.

Encourage citizen involvement in the Neighborhood Watch programs.

Enhance officer skills through training and equipment facilitating delivery of superior customer service.

Assure effective steps are taken in order to reduce crime thereby providing a safe community.

Assure initial investigations are accurate and detailed providing a quality product to enhance the probability of arrest and conviction.

Reduce traffic accidents through selective traffic enforcement at high incident locations.

Continuing training and education for all officers to ensure patrol officers are current in laws and police techniques, as well as supervisors who are knowledgeable in management and leadership practices.

Objectives

Maintain a response time for priority on scene-response to less than three minutes and non-emergency calls to five minutes.

Implement traffic details to reduce traffic complaints in high complaint areas and congested areas.

Maintain a minimum of three units on patrol at all times

Conduct forty hours of community policing per week.

Decrease liability through training.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Personnel Assigned Uniformed Services	24	24	24
Priority response time under 3 minutes	97%	97%	98%
Three units on patrol	100%	100%	100%
Accident Reports	182	171	180
Offense Reports	1,495	1,664	1,500
Traffic Citations	4,029	4,101	4,200

The primary responsibility of the **Special Weapons and Tactics Team (SWAT)** Section is to manage specialized threat situations that the average patrol officers have not received the appropriate training to handle. Special threat situations normally fall into one of the following categories: Sniper, Barricaded Person, Hostage Situations, Dignitary Protection, or Hazardous Warrant Service. The SWAT Section will provide the specialized training and equipment to select officers to maintain their level of proficiency consistent with providing this specialized service to the community and will assist surrounding communities, if requested.

Goals

Respond to SWAT calls for service utilizing training methods coordinated to effectively enhance prospects of a peaceful resolution to resolve a crisis situation while reducing or eliminating injury to Citizens, Police Officers or SWAT Team Operators.

Continue training of intermediate and advanced SWAT techniques.

Train and work collaboratively with Crisis Negotiators.

Continue to train a maintain team weapons proficiency both lethal and non-lethal.

Objectives

Maintain a minimum of sixteen hours training per month focused specifically to SWAT techniques.

Seek and provide training that reinforces current and new techniques designed for SWAT operators.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Allotted operator positions	10	10	10
Estimated training hours	275	280	350
Call Outs	4	4	4

City of White Settlement Police Patrol

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 1,875,286	\$ 1,984,565	\$ 1,989,672	\$ 2,027,570
Materials & Supplies	85,966	88,450	92,779	97,500
Contractual Services	67,276	72,825	69,281	74,905
Capital Outlay	0	0	29,081	0
Other Costs	0	0	0	0
Total	\$ 2,028,528	\$ 2,145,840	\$ 2,180,813	\$ 2,199,975

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Police Captain	CPT	1	1	1	1
Police Lt.	LT	1	1	1	1
Police Sergeant	SGT	3	4	4	4
Police Sr. Corporal	CPL3	2	3	3	3
Police Corporal	CPL1	2	2	2	2
Police Officer	PO1-3	15	15	15	15
School Crossing Guard	N/A	5	5	5	5
Total		29	31	31	31

City of White Settlement

Municipal Court

Description

The Municipal Court is a City Charter created entity charged with jurisdiction over violations of city ordinances, traffic laws, class C misdemeanors, and similar statutes within its legal boundaries. The court meets once each month and is presided over by a City Council-Appointed Municipal Court Judge.

With the City's increased emphasis on both the correction of junk and trash accumulation and similar code violations and the reduction of juvenile offenses, the Municipal Courts' judicial role is also taking on added importance, particularly as it fits into an overall community improvement strategy.

Goals

To maintain efficient and accurate information system as support services for municipal court operations and monthly court sessions.

To implement and maintain a successful training program for Court personnel.

To maintain a contract with an outside agency to collect warrants which remain outstanding after 90 days after effort to collect is exhausted in-house.

Provide citizens with clear information on all court procedures.

Continue to process cash for the court assuring that financial guidelines are followed and audited as necessary.

Objectives

To input 95% of citations received within one day.

To maintain certification for the court clerk through the Texas Municipal Court Education Center (TMCEC).

To obtain certification for the deputy court clerk through the Texas Municipal Court Education Center (TMCEC).

Explain information thoroughly to citizens to alleviate any misunderstandings. Answer all questions politely and courteously, and handle any problem in a professional manner.

Set up a policy for the collection of outstanding warrants, including phone contact, written contact, and personal contact.

City of White Settlement

Municipal Court

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
% of citations input within one day	95%	92%	97%
Warrants issued in a timely manner	92%	92%	95%
Training courses attended	3	3	4
Traffic citations issued	4,029	4,101	4,200

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 155,969	\$ 172,769	\$ 168,539	\$ 181,443
Materials & Supplies	7,887	6,630	6,815	11,400
Contractual Services	51,116	56,115	54,465	63,205
Capital Outlays	0	32,455	32,455	0
Other Costs	0	0	0	0
Total	\$ 214,972	\$ 267,969	\$ 262,275	\$ 256,048

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Court Clerk	CLK7	1	1	1	1
Deputy Court Clerk	CLK4	1	1	1	1
City Marshal	CML	1	1	1	1
Total		3	3	3	3

City of White Settlement

Fire Protection

Description

The White Settlement Fire Department is staffed by 40 volunteer firefighters, a part-time fire marshal, an assistant fire marshal and dispatchers. The fire department is responsible for fire suppression, prevention, inspection, and safety education programs, and provides first response for medical assistance for emergency medical service calls. All volunteers participate in state firefighter certification training and ongoing in-service training courses and programs.

With structural, grass, and other suppression and prevention, fires represent the focus of this department's resources and attention. A significant portion of its actual emergency runs occurs as first responder units for emergency medical service calls. Given the fact that White Settlement is bound on three sides by major highways and has considerable traffic in its commercial district, this is not unusual or unanticipated.

Goals

Provide comprehensive fire prevention and safety awareness programs.

Identify measures to enhance the occupational safety and health of all Fire Department members.

Enforce fire codes.

Educate the citizens of the City.

Objectives

Maintain respond time of six minutes of receipt of call.

Continue weekly in-service training sessions.

To reduce the number of fires through education and business inspections.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Respond within 6 minutes of receipt of call	98%	98%	99%
Number of Calls	1,476	1,433	1,400
Weekly in-service training sessions	99%	99%	99%

City of White Settlement

Fire Protection

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 173,189	\$ 200,028	\$ 197,468	\$ 212,389
Materials & Supplies	35,587	42,575	35,066	53,425
Contractual Services	103,180	170,810	160,208	269,101
Capital Outlay	83,118	0	0	10,000
Other Costs	0	0	0	0
Total	\$ 395,074	\$ 413,413	\$ 392,741	\$ 544,915

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Fire Marshal (part-time)	N/A	1	1	1	1
Assistant Fire Marshal (part-time)	N/A	1	1	1	1
Dispatchers (part-time)	DSP1	15	15	15	15
Total		17	17	17	17

City of White Settlement

Code Compliance

Description

This department is responsible for the application and enforcement of zoning regulations, subdivision regulation, building, electric, plumbing, and heat and air condition regulations. The abatement of weed lots, trash/debris, junk vehicles, substandard structures and other life, health, and safety concerns. The code compliance department is also the liaison for the Planning and Zoning Commission and the Board of Adjustments and Appeals.

Goals

To safeguard the public health, safety and general welfare through structural strength, means of egress facilities, sanitation, adequate light and ventilation, energy conservation, and safety of life and property from fire and other hazards, by controlling the design, location, use of occupancy of all buildings through the regulated and orderly development of the land and land use within the jurisdiction.

Objectives

To respond to daily inspections within 24 hours of notice each working day.

To review plans and issue permits within an average of 3 days

To respond to complaints regarding code violation and supply notice of disposition within 5 working days of complaint.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Daily inspections % within 24 hours	98%	98%	99%
Plan review (average time)	4 days	4 days	3 days
Disposition of code violations (% within 5 Days)	93%	93%	95%

City of White Settlement

Code Compliance

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 304,988	\$ 321,536	\$ 311,325	\$ 379,229
Materials & Supplies	13,135	13,457	12,940	13,350
Contractual Services	46,801	134,788	39,264	136,805
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 364,924	\$ 469,781	\$ 363,529	\$ 529,384

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Chief Building Officer	DIV3	1	1	1	1
Code Compliance Clerk	CLK6	2	2	2	2
GIS Technician	TEC6	1	1	1	1
Building Inspector	TEC7	1	1	1	1
Code Enforcement Officer	TEC4	2	1	1	2
Total		7	6	6	7

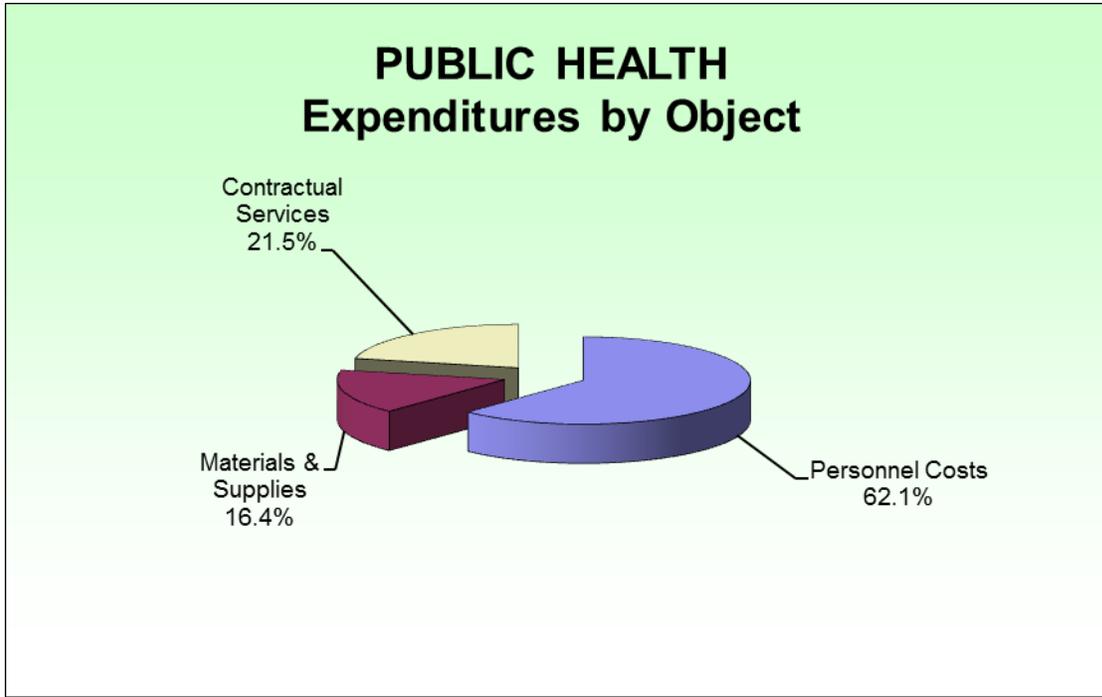
GENERAL FUND

PUBLIC HEALTH

Animal Control

MISSION STATEMENT

TO AGGRESSIVELY ENFORCE ALL ORDINANCES WITHIN ITS REALM OF RESPONSIBILITY WHILE PROVIDING BOTH FIRM AND FAIR RESOLUTION AND GUIDANCE, AND TO PROVIDE EDUCATION TO THE PUBLIC WHICH EMPHASIZES RESPONSIBLE PET OWNERSHIP.



Public Health

Animal Control is the only department in the Public Health Division. This division consists of two full-time and two part-time employees.

	FY 2011-2012 <u>Projected</u>		FY 2012-2013 <u>Approved</u>	
		<u>%</u>		<u>%</u>
Personnel Costs	\$113,174	64.7%	\$137,176	62.1%
Materials & Supplies	30,534	17.5%	36,289	16.4%
Contractual Services	31,095	17.8%	47,530	21.5%
Capital Outlay	0	0.0%	0	0.0%
Other Costs	0	0.0%	0	0.0%
Total	\$174,803	100.0%	\$220,995	100.0%

City of White Settlement

Animal Control

Description

Animal Services are responsible for responding to all calls for animal related problems including pets, wildlife, and exotics. The Animal Services Division investigates all cruelty allegations toward animals; enforces all City and State laws pertaining to animals; handles nuisance calls concerning stray animals; responds to animal bites and supervises quarantine procedures and operates a full service Animal Services Center. As its name implies, animal control in the form of dog and cat licensing and vaccinations, animal housing and restraints, catching, impounding, and releasing, adoption, fostering, and euthanasia as a last resort of unlicensed stray animals is the function of the Animal Control Division.

Although a local animal census has not been conducted, the annual volume of stray, unlicensed and dead animals (primarily dogs and cats in all three categories) picked up by city animal control personnel indicates a relatively significant animal population.

Goals

Provide 7 day a week 24-hours per day service to animal control priority one calls.

Participate in yearly rabies clinic.

Participation with local schools and colleges providing information on how to care for an animal's well being.

Providing citizens awareness through local media of their responsibility of compliance in regard to the City ordinance requiring animals to be licensed through the City.

Objectives

Respond to animal control service calls within one hour or sooner of calls received during normal business hours.

Respond to animal bite calls within 15 to 30 minutes of call receipt.

Respond to after-hours emergency animal control calls within 30 minutes of call receipt.

Use water bill inserts and the newsletter to encourage pet owners to use such ID programs as collars, tags and micro chips.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
% of service calls responded to within 1 hour	95%	95%	95%
% of animal bite calls responded to within 30 minutes	96%	96%	98%
% of after hour emergency calls responded to within ½ hr.	96%	96%	98%

City of White Settlement

Animal Control

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 112,068	\$ 113,204	\$ 113,174	\$ 137,176
Materials & Supplies	23,920	33,150	30,534	36,289
Contractual Services	65,586	58,210	31,095	47,530
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 201,574	\$ 204,564	\$ 174,803	\$ 220,995

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Animal Control Officers	TEC3-4	2	2	2	2
Animal Shelter Clerk (part-time)	TEC-1	2	1	1	2
Total		4	3	3	4

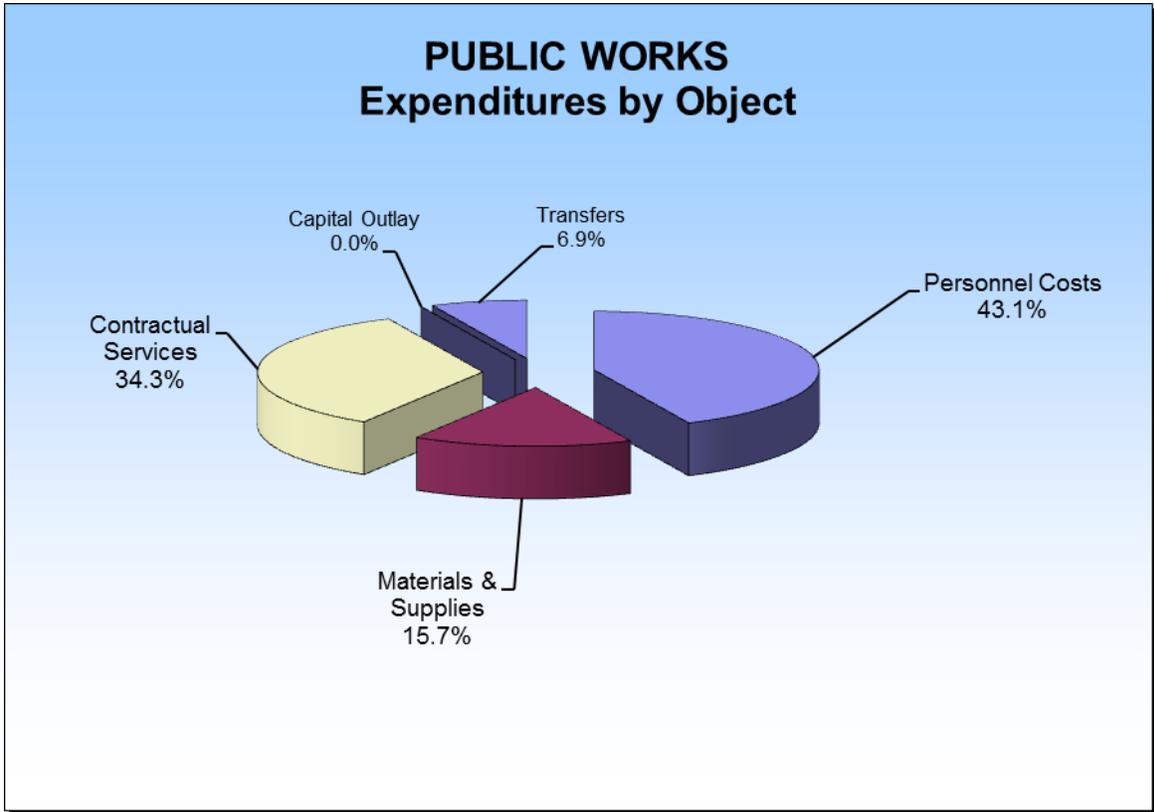
GENERAL FUND

Public Works

Streets and Drainage

MISSION STATEMENT

TO PERFORM MAINTENANCE OF STREETS, DRAINAGE, TRAFFIC CONTROL SYSTEMS AND STREET LIGHTING IN A PROFESSIONAL MANNER THAT WILL PROVIDE SAFE AND EFFICIENT MOVEMENT OF TRAFFIC AND FLOW OF RUNOFF THROUGH DRAINAGE CHANNELS.



Public Works

Public Works represents the largest operating division of the City. Included in this Division is Street Maintenance in the General Fund.

Water Production, Water Distribution and Wastewater are also part of the Public Works Division, but will be represented on a graph in the Water and Sewer Fund.

	FY 2011-2012		FY 2012-2013	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Personnel Costs	\$219,889	36.6%	\$313,473	43.1%
Materials & Supplies	71,343	11.9%	114,300	15.7%
Contractual Services	229,066	38.1%	249,440	34.3%
Capital Outlay	80,315	13.4%	0	0.0%
Transfers	0	0.0%	50,000	6.9%
Total	\$ 600,678	100.0%	\$ 727,213	100.0%

City of White Settlement

Street Maintenance

Description

This department provides both corrective and preventative maintenance to the City's vehicular circulation and flood control/drainage systems. Operationally, a broad array of maintenance tasks are performed, including pothole patching, curb and gutter repair, sweeping, traffic control signal and sign repair and replacement, drainage ditch and channel dredging and cleaning, and much more. Maintenance work is typically undertaken on either a scheduled (weather permitting) or condition-responsive basis.

Goals

Maintain streets in a condition that enables the public to move efficiently throughout the City.

Perform maintenance of drainage and street system in a manner that puts forth a positive image for the city and the public.

Maintain all signs and markings to meet the requirements of the Manual Uniform Traffic Control Devices.

Conduct annual street inventory.

Increase operation efficiency in responding to street repairs and drainage system cleaning.

SIP to overlay 2.09 miles of residential streets

Objectives

Crack seal 5.0 miles of roadway.

Repair; replace sight-obstructed intersections, malfunctioning traffic signals, within one hour of notification.

Sweep residential streets at least 2 times per year.

Maintain a system log that tracks response time for street repairs and drainage system cleaning complaints.

Performance Measures	Actual 2010-2011	Estimated 2012-2013	Projected 2012-2013
Sweep residential street at least 2 times per year	95%	100%	100%
Crack seal 5.0 miles of roadway	98%	96%	100%
Correct sight-obstructed intersections within one hour of notification	96%	96%	96%

City of White Settlement

Street Maintenance

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 274,315	\$ 267,809	\$ 219,889	\$ 313,473
Materials & Supplies	80,953	114,700	71,343	114,300
Contractual Services	231,073	263,805	229,066	249,440
Capital Outlay	0	122,395	80,315	0
Transfers	0	0	0	50,000
Other Costs	0	0	0	0
Total	\$ 586,341	\$ 768,709	\$ 600,613	\$ 727,213

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Street Superintendent	SPT2	1	1	1	1
Crew Leader II	CRL2	1	1	1	1
Equipment Operator	HEO1	1	1	1	1
Laborer	LBR1	3	2	2	3
Seasonal	LBR1			2	2
TOTAL		6	5	7	8

GENERAL FUND

Culture & Recreation

Senior Services

Park Maintenance

Recreation Services

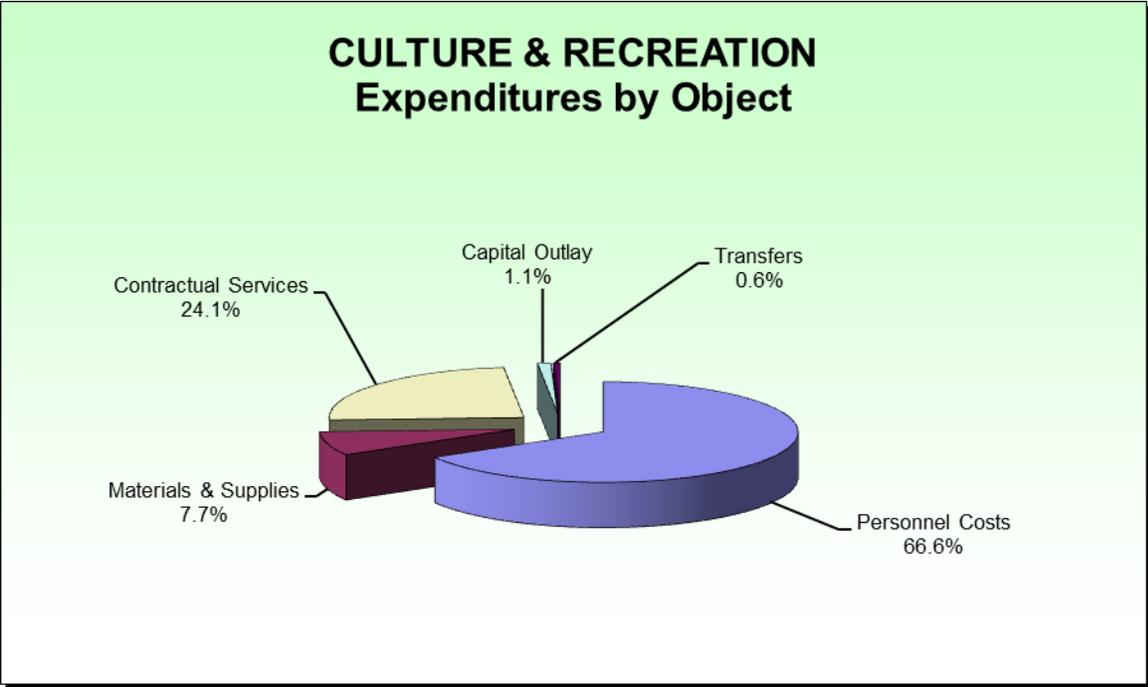
Library

MISSION STATEMENTS

SENIOR SERVICES IS DEDICATED TO IMPROVING THE QUALITY OF LIFE FOR SENIOR CITIZENS THROUGH RECREATIONAL ACTIVITIES, SPECIAL EVENTS, PROGRAMS AND PROJECTS.

PARKS AND RECREATION IS COMMITTED TO IMPROVING THE QUALITY OF LIFE FOR ALL CITIZENS THROUGH THE DEVELOPMENT, IMPLEMENTATION AND MAINTENANCE OF ALL CITY PARKS, RECREATION, AND FACILITIES.

THE LIBRARY'S PRIMARY MISSION IS TO PROVIDE FOR THE PLANNING, DELIVERY AND IMPROVEMENT OF A WIDE VARIETY OF LIBRARY SERVICES TO THE CITIZENS THROUGH EFFICIENT MANAGEMENT AND COORDINATION OF STAFF, FACILITIES AND MATERIALS.



Culture and Recreation

This division includes Senior Services, Park Maintenance, Recreation and Library

	FY 2011-2012 <u>Projected</u>	%	FY 2012-2013 <u>Approved</u>	%
Personnel Costs	\$823,268	66.2%	\$905,189	66.6%
Materials & Supplies	83,628	6.7%	104,266	7.7%
Contractual Services	254,406	20.5%	328,155	24.1%
Capital Outlay	75,325	6.1%	15,000	1.1%
Transfers	6,250	0.5%	7,500	0.6%
Total	\$1,242,877	100.0%	\$1,360,110	100.0%

City of White Settlement

Senior Services

Description

In cooperation with Senior Citizens Services of Greater Tarrant County, Inc. and other organizations, this department provides multiple services and activities for the senior citizens of White Settlement and surrounding areas. Services include hot meals, transportation, health screenings, educational and informational programs, crafts, legal advice, exercise and fitness opportunities, referrals to other agencies for needed assistance and a host of other social activities and support services. All of this is designed to afford senior adults opportunities to continue to utilize their considerable wisdom, experience, and talents in productive, worthwhile, and rewarding ways.

Goals

Continue to help older adults build a brighter future for themselves and their community by enabling them to live independently with dignity.

Upgrade and improve our publications in local newspapers and City's website to promote senior center programs to a wider audience.

Network with local churches to provide information and referral and act as a resource for their older parishioners.

Network with local schools to increase intergenerational programming opportunities to expand awareness that there can be healthy, active aging.

Objectives

Outreach into the community to make people aware of our services.

Manage and monitor volunteers to overall better the organization of the center.

Keep local, state and federal government aware of the needs of our seniors.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
# of congregate-setting meals	22,064	22,414	22,500
# of Seniors transported	8,750	9,020	9,800
# of volunteer hours	27,350	29,650	34,000

City of White Settlement

Senior Services

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 212,592	\$ 222,464	\$ 223,766	\$ 235,145
Materials & Supplies	7,428	9,565	8,549	9,701
Contractual Services	42,740	53,610	49,079	59,295
Capital Outlay	0	56,000	55,607	15,000
Other Costs	0	0	0	0
Total	\$ 262,760	\$ 341,639	\$ 337,000	\$ 319,141

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Senior Services Manager	DIV1	1	1	1	1
Clerk	CLK2-4	3	3	3	3
Transportation Aide	TEC1	1	1	1	1
Total		5	5	5	5

City of White Settlement

Park Maintenance

Description

The Parks Maintenance Department is responsible for the grounds maintenance production, landscaping enhancement, beautification, and development of the City's Civic Complex buildings. Furthermore, this division manages approximately 83 acres in small parks, neighborhood and community park areas, public leisure recreational areas, related and unrelated park properties located throughout the city. In addition, there are 76 acres of street right-of-ways, 25-30 miles of curb and gutter, all major creek and drainage areas in the city, and all vacant lots; as determined by the City Manager's office, which are mowed and/or maintained by this department.

Goals

To maintain all common, right-of-way, and drainage areas at a standard and acceptable manner which reflect a positive light on the community and its citizenry.

To maintain and improve the overall appearance of the City's parkland, major municipal sites, and right-of-way areas throughout the City.

Objectives

The improvement of smaller parks, including but not limited to security lighting, parking areas, picnic areas, playgrounds and play areas.

To assist in the support and operation of City sponsored special events and activities, to include other departments and programs throughout the City.

Maintain required licensing, training, and continuing education of park staff in the areas of irrigation, chemical application, and equipment operation and safety.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Park acreage maintained	83	83	83
# of times right-of-way mowed	6	6	6
# of times drainage areas cleaned	4	4	4

City of White Settlement

Park Maintenance

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 182,940	\$ 196,440	\$ 196,712	\$ 200,734
Materials & Supplies	16,935	21,825	15,537	21,950
Contractual Services	81,446	96,350	88,570	101,920
Capital Outlay	0	0	0	0
Transfers (to Pride)	6,250	6,250	6,250	7,500
Total	\$ 287,571	\$ 320,865	\$ 307,069	\$ 332,104

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Parks Manager	DIV 3	1	1	1	1
Crew Leader I	CRL1	1	1	1	1
Groundskeeper	LBR1	1	1	1	1
Total		3	3	3	3

City of White Settlement

Recreation Center

Description

The Recreation Department provides a wide variety of active and passive leisure time activities and special events for virtually all age groups. Utilizing city and school facilities, we offer sports, crafts, classes, camps, festivals, and fun within our organized "play." Each year the Recreation Center hosts Christmas and Easter events, which attract more than 12,000 participants. All in all, a host of exciting, exhausting, calm, tranquil, or something-in-between activities can be found in White Settlement's Recreation Department.

Youth programming has shown continuous growth in the past three years primarily in school holiday camps and our basketball program.

Goals

The Recreation Department seeks to provide its patrons with a high level of innovative recreational, cultural, and educational programs at a reasonable cost at its various facilities while maximizing the use of the facilities.

Objectives

To increase participation in athletic programs through optimum use of existing facilities.

To provide for the leisure-time needs and desires of the citizens of White Settlement.

To increase participation in special events and the recreational classroom programs.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Recreation center participation	34,617	41,035	46,000
Adult athletic program participation	13,500	14,100	15,000
# of Special Events	7	5	5

City of White Settlement

Recreation

SUMMARY

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 154,386	\$ 126,091	\$ 126,406	\$ 144,820
Materials & Supplies	19,895	23,241	19,087	31,000
Contractual Services	37,980	64,300	58,061	80,650
Capital Outlays	0	19,719	19,718	0
Other Costs	0	0	0	0
Total	\$ 212,261	\$ 233,351	\$ 223,272	\$ 256,470

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Rec. Coordinator	OM2	1	1	1	1
Rec. Assistant	TEC3	1	1	1	1
Rec. Aide (part-time)	CLK1	2	1	1	2
Total		4	3	3	4

City of White Settlement

Library

Description:

The White Settlement Public Library provides an organized collection of print and non-print materials for patrons of all ages that meet their informational, educational and recreational needs. The Library has a relatively large and growing collection of books, reference materials, newspapers, magazines and audio/visual materials in a variety of formats. The Library has a Computer Center that houses over twenty-five computers with Internet access and Microsoft Office Suite. Not only is the Library a central source of books and audios, it also houses Adult Basic Education, GED preparatory classes and small display spaces.

Goals:

To serve the needs of the patrons and all citizens of White Settlement. The Library strives to deliver cost effective services in a personal, responsive and innovative manner.

To continue to encourage children's interests in and appreciation of reading through development of the collection and programming.

To provide increased access to technology through the Internet.

To pursue grants to help purchase new computers to provide a web-based online catalog and children's computer center.

Objectives:

To make a wide variety of materials available to residents by evaluating the collection and remaining responsive to community needs.

To continue to develop a multi-purpose computer center to enhance existing reference services and to provide the capability for patrons to produce research papers, resumes and other documents.

To increase the number of Library cardholders by at least 10 % each year.

To provide information and recreation to an increasing number of citizens through adult, young adult and children's programs.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Materials circulated	62,982	64,186	66,000
New library cardholders	973	997	1025
Number of patrons using Computer Ctr.	11,706	12,301	12,000
Library visits	58,324	59,402	61,000

City of White Settlement

Library

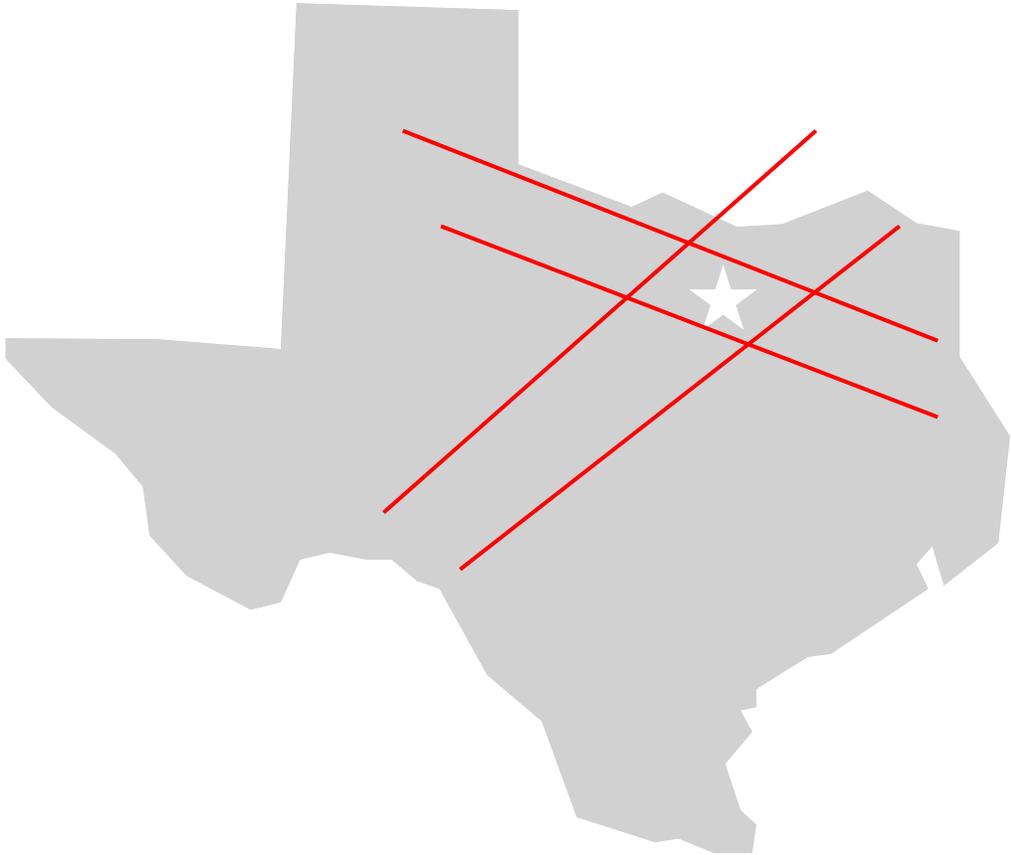
SUMMARY

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel Costs	\$ 237,617	\$ 287,776	\$ 276,385	\$ 324,490
Materials & Supplies	31,456	42,133	40,455	41,615
Contractual Services	59,777	62,887	58,697	86,290
Capital Outlay	41,207	0	0	0
Other Costs	0	0	0	0
Total	\$ 370,057	\$ 392,796	\$ 375,537	\$ 452,395

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Library Manager	OM3	1	1	1	1
Librarian	TEC7	2	1	1	1
Clerk	CLK7	2	2	2	2
Clerk (part-time)	CLK2	3	4	5	5
Seasonal	CLK2				1
Total		8	8	9	10

CITY OF WHITE SETTLEMENT



City of White Settlement FY 2012-2013 Annual Budget Enterprise Fund

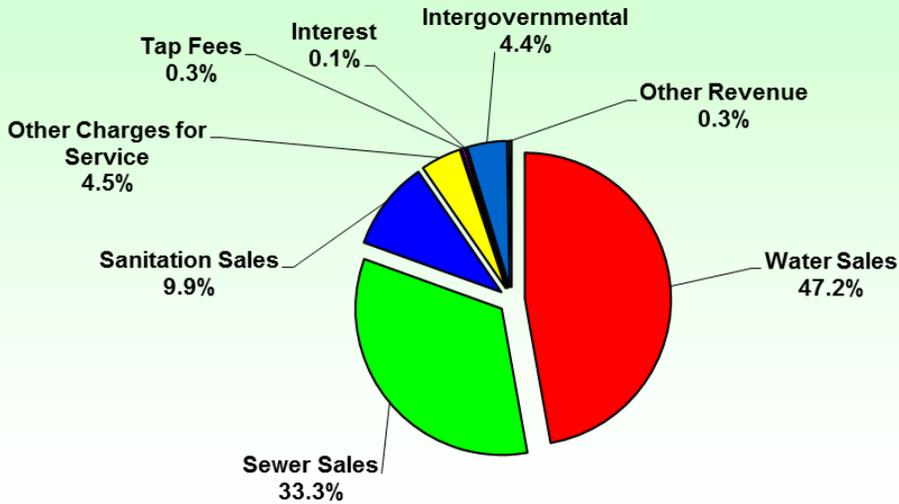
The Enterprise Fund is used to account for the provision of water and wastewater services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operations, maintenance, financing, and related debt service. The operations of the Enterprise Fund are financed and operated in a manner similar to private business enterprises where the expenses (including depreciation) of providing goods or services to the general public are financed or recovered primarily through user charges. An overview of the Water and Wastewater Systems is included as well as a summary of expenses, a personnel schedule, departmental descriptions, goals, objectives, performance measures, and division analysis.

ENTERPRISE FUND

	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2011</u>	<u>BUDGET FY 2012</u>	<u>PROJECTED FY 2012</u>	<u>ADOPTED FY 2013</u>
REVENUES/SOURCES						
Property Taxes						
Consumer Taxes						
Franchise Fees	227,715	0	0	0	0	0
Licenses & Permits						
Fines and Forfeitures						
Charges for Service	5,403,299	6,238,814	6,713,743	6,139,616	6,611,934	6,909,940
Intergovernmental	98,772	76,871	136,928	0	0	0
Interest	28,779	8,082	6,559	7,500	7,078	4,000
Interfund Transfers	0	0	0	0	0	0
Other Funding	31,988	30,172	32,176	24,000	50,732	20,000
TOTAL REVENUES	<u>5,790,553</u>	<u>6,353,939</u>	<u>6,889,406</u>	<u>6,171,116</u>	<u>6,669,744</u>	<u>6,933,940</u>
EXPENDITURES/USES						
General Government						
Public Safety						
Public Works	4,729,229	4,840,386	4,056,247	4,614,279	4,804,847	5,419,619
Public Health						
Culture/Recreation						
Interfund Transfers	857,199	697,500	584,700	584,700	584,700	584,700
DEBT SERVICE						
Principal	0	8,852	58,478	569,179	545,000	570,000
Interest	166,970	359,237	264,465	311,672	358,995	318,594
Lease Purchase Pmt	18,827	12,040	8,596	101,686	11,541	37,027
Other – Fiscal Agent Fee	3,250	2,500	3,750	3,850	3,759	4,000
TOTAL EXPENDITURES	<u>\$5,775,475</u>	<u>\$5,920,515</u>	<u>\$4,976,236</u>	<u>\$6,185,366</u>	<u>\$6,308,842</u>	<u>\$6,933,940</u>

Fund Number: 02

ENTERPRISE FUND REVENUES Fiscal Year 2012-2013



	2012 Projected	%	2013 Approved	%
Water Sales	3,118,587	49.4%	\$3,271,665	47.2%
Sewer Sales	2,055,971	32.6%	2,311,130	33.3%
Sanitation Sales	641,663	10.2%	684,870	9.9%
Other Charges for Service	99,530	1.6%	311,500	4.5%
Tap Fees	30,165	0.5%	24,000	0.3%
Franchise Fees	0	0.0%	0	0.0%
Interest	7,078	0.1%	4,000	0.1%
Intergovernmental	305,116	4.8%	306,775	4.4%
Other Funding	50,732	0.8%	20,000	0.3%
Total	\$6,308,842	100.0%	\$6,933,940	100.0%

The City of White Settlement obtains a portion of its water for resale via 8 deep wells drilled in the Paluxy and Trinity Aquifers. Since 1987, when most of the deeper Trinity Sands wells became active, the ratio of City produced water to purchases from the City of Fort Worth has increased from 29.9% in 1987 to 69.6% for fiscal year 2012. Two wells became obsolete during fiscal year, and the 8 wells remaining are capable of 1,000 gallons per minute and these wells are used continuously to produce approximately 30.4% of the water supply of the City.

Waterworks System History

The Waterworks and Sewer System is a department of the City and was purchased by the City in 1951, the year of its incorporation, from Tarrant Utility Company. When purchased, the System was composed of 10 water wells, seven in the Paluxy Sand, three in the Trinity Aquifers. Over the years, a decline in productivity of some of the wells as a result of sand infiltration led to their removal from production. The City renovated an existing well and drilled three new wells into the Travis Peak sand so that the City now operates 9 wells capable of 1,000 gallons per minute and these wells are used continuously to produce more than 35% of the water supply of the City. The City treats the water by chlorination. The wells are continuously recharged from Lake Worth, a reservoir for Fort Worth, which is located on the northern boundary of the City.

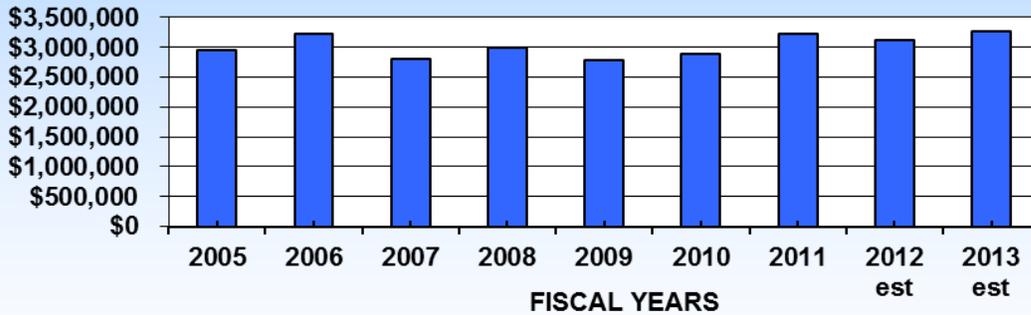
In 1966, it became apparent that groundwater was incapable of supplying its growing water needs. The City made arrangements to purchase additional water from Fort Worth and in September of 1968, the City entered into a 30-year contract with Fort Worth whereby Fort Worth agrees to supply treated water to the City. The contract was renewed in 2010 for an additional 30 year-term. Estimated cost for water bought from Fort Worth in 2010-2011 was averaged at \$2.0015 per 1,000 gallons. The excess maximum day demand (annual charge per MGD) of daily demand in excess of average day demand and the excess maximum hour demand (annual charge per MGD) of daily demand in excess of maximum day demand are taken into consideration toward these rates. The City takes water from Fort Worth at two points on its southern edge through 24 and 16-inch mains, respectively.

The System is looped and essentially complete. The City estimates that the lines in the System are over 20 years old on an average and the City pursues an active policy of annual expenditures for maintenance and repairs and line replacements. The City requires developers to install water and sewer lines with minimum 6" lines to residential areas and 8" lines to commercial/industrial areas. The City participates in the cost of oversizing lines.

The Northern Trinity Groundwater Conservation District was created in 2007 by the Texas Legislature to preserve, protect, and conserve the groundwater resources within Tarrant County. In response to its mandate from the Texas Legislature, the District's Board of Directors adopted temporary rules relating, among other things, to water well registration, metering, reporting, water use fees, and exemptions from these requirements. These temporary rules serve as the District's water well regulations until it has conducted sufficient technical and planning studies to enable it to draft, consider, and ultimately adopt more comprehensive, permanent rules.

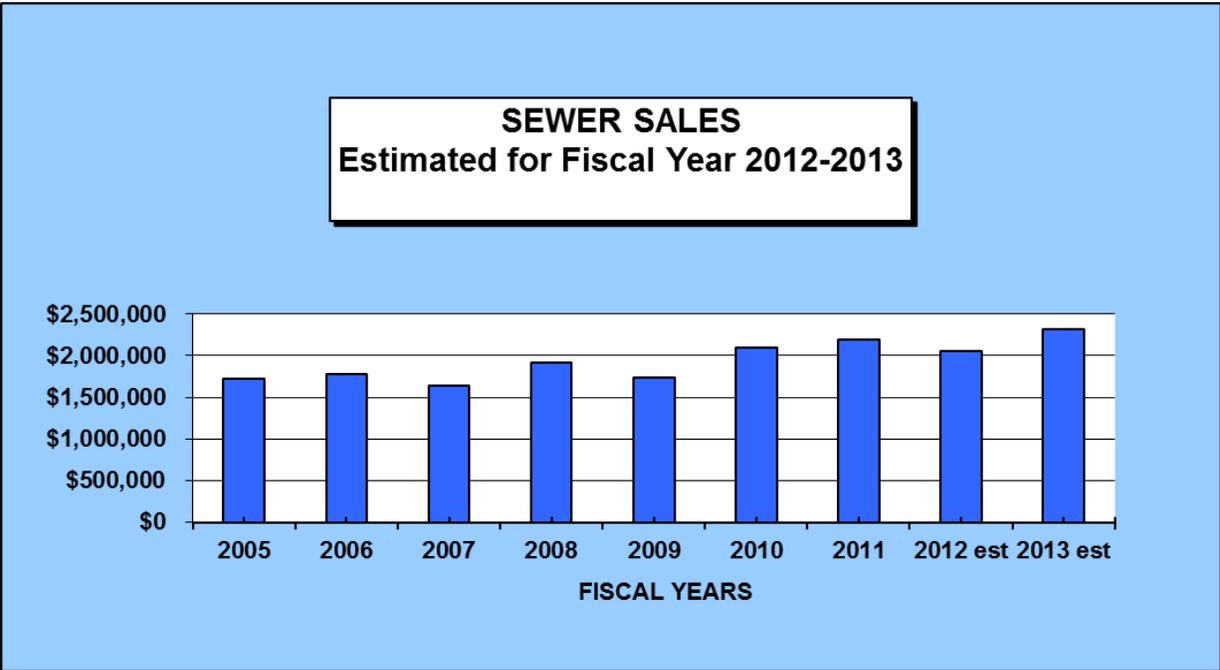
As the owner of a groundwater wells within the boundaries of the District, it was important to recognize certain obligations that the District's Temporary Rules creates for the city's wells. All existing wells that are not exempt from the District's registration requirements were required to register and report gallons produced. Effective September 1, 2011 by HB3818, the District's fee cap was raised from \$0.03/1000 to \$0.20/1000. However, the District has only approved a \$0.10/1000 at this time.

WATER SALES
Estimated for Fiscal Year 2012-2013



Water sales are also based directly on the weather conditions. Growth rates in White Settlement are projected to be increasing steadily in the foreseeable future. Water rates have been increased to cover the increases passed onto us by the City of Fort Worth and the fees required on the gallons pumped. Water rates were increased January 2012 for the first time since 2008.

<u>Fiscal Year</u>	<u>Water Sales</u>
2005	\$2,947,902
2006	\$3,223,171
2007	\$2,808,161
2008	\$2,988,619
2009	\$2,777,338
2010	\$2,878,261
2011	\$3,227,595
2012 est	\$3,118,587
2013 est	\$3,271,665



Sewer sales are primarily impacted by the fees charged by the City of Fort Worth for treatment of White Settlement’s outflow. The City increased sewer rates in October 2012. This was the first increase since 2009.

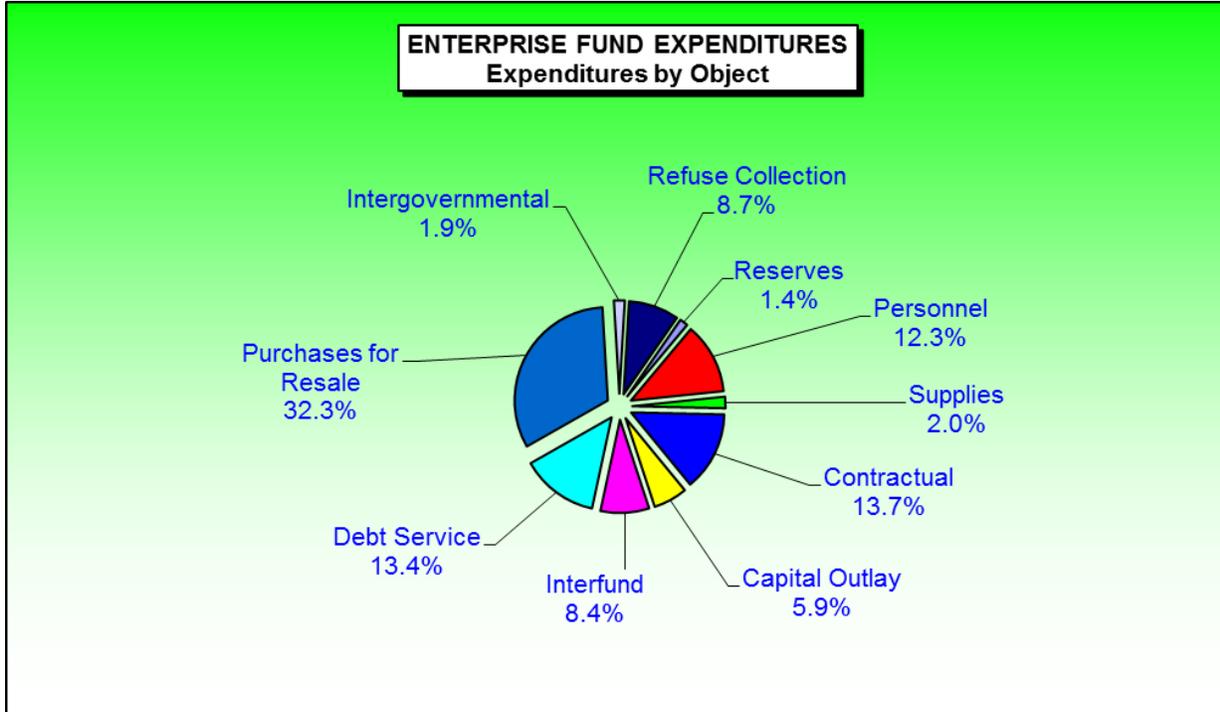
Infiltration and inflow (I&I) has also been recognized by the State and Federal authorities as an area of environmental concern. Being aware of this, the City is addressing infiltration and inflow problems. Since 2002-2003, the City Council allocated \$150,000 per year to be used on a pay-as-you-go basis. However, due to a slowing economy, the City Council decided not to fund the \$150,000 in fiscal year 2010-2011. In FY 2011-2012 \$125,000 was reinstated. Rain guards have been placed on a few manholes to reduce rainwater seepage, and repaired or replaced other manholes. The City will continue to work toward reducing the citizens’ cost.

In 2010-2011, the Farmers Branch Sewer Interceptor Project was completed. The following sales don’t always indicate a savings due to the increases received from the city of Fort Worth for treatment of city’s wastewater.

<u>Fiscal Year</u>	<u>Sewer Sales</u>
2005	\$1,727,247
2006	\$1,779,168
2007	\$1,645,881
2008	\$1,915,470
2009	\$1,730,714
2010	\$2,092,311
2011	\$2,187,859
2012 est	\$2,055,971
2013 est	\$2,311,130

Expenditures By Object

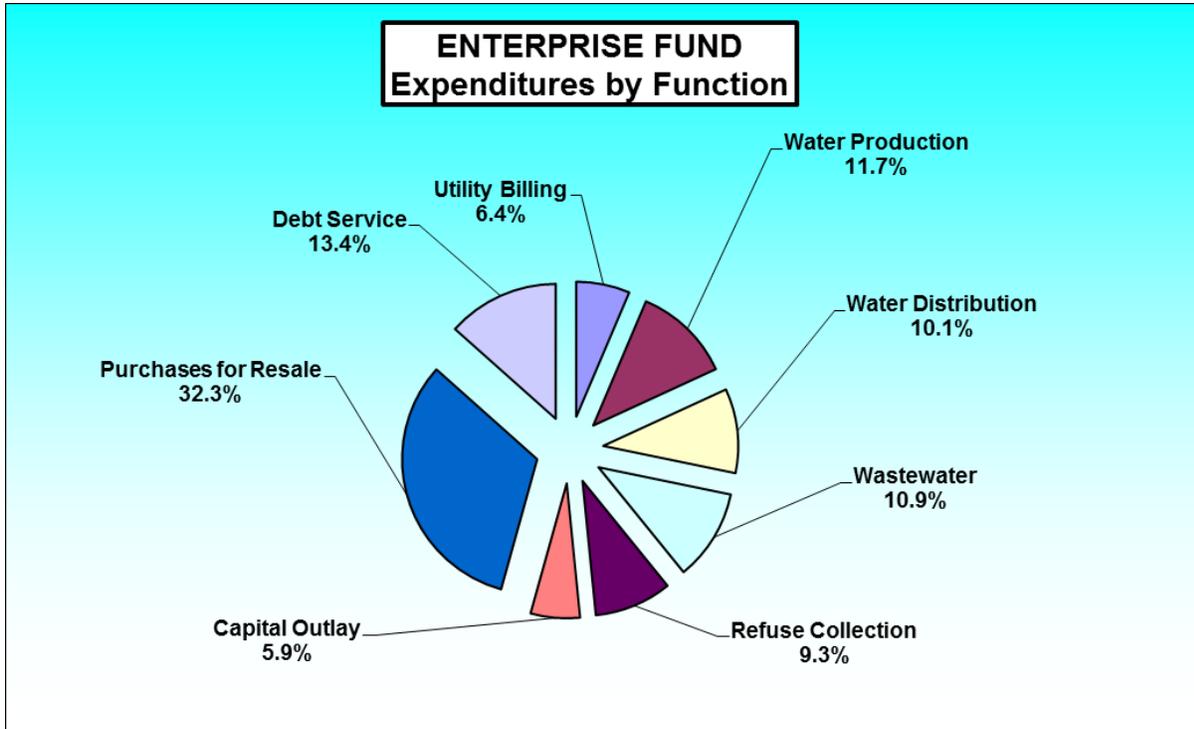
Water and Sewer Fund approved expenditures for 2012-2013 total \$6,933,940. The sanitation division is also included in this fund. The major expenditure for the Enterprise Fund is the purchases for resale at 32.3%, which includes the purchases for water and wastewater treatment from the City of Fort Worth. Contractual expenditures total \$950,210 (13.7%) which includes utilities and professional services.



	2012		2013	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Personnel	\$ 759,054	12.0%	\$ 850,222	12.3%
Supplies	102,266	1.6%	137,325	2.0%
Contractual	524,128	8.3%	950,210	13.7%
Capital Outlay	664,155	10.5%	408,500	5.9%
Interfund	584,700	9.3%	584,700	8.4%
Debt Service	919,295	14.6%	929,621	13.4%
Purchases for Resale	2,041,616	32.4%	2,238,362	32.3%
Intergovernmental	125,000	2.0%	130,000	1.9%
Refuse Collection	588,627	9.3%	605,000	8.7%
Reserves	0	0.0%	100,000	1.4%
Total Expenditures	\$6,308,841	100.0%	\$6,933,940	100.0%

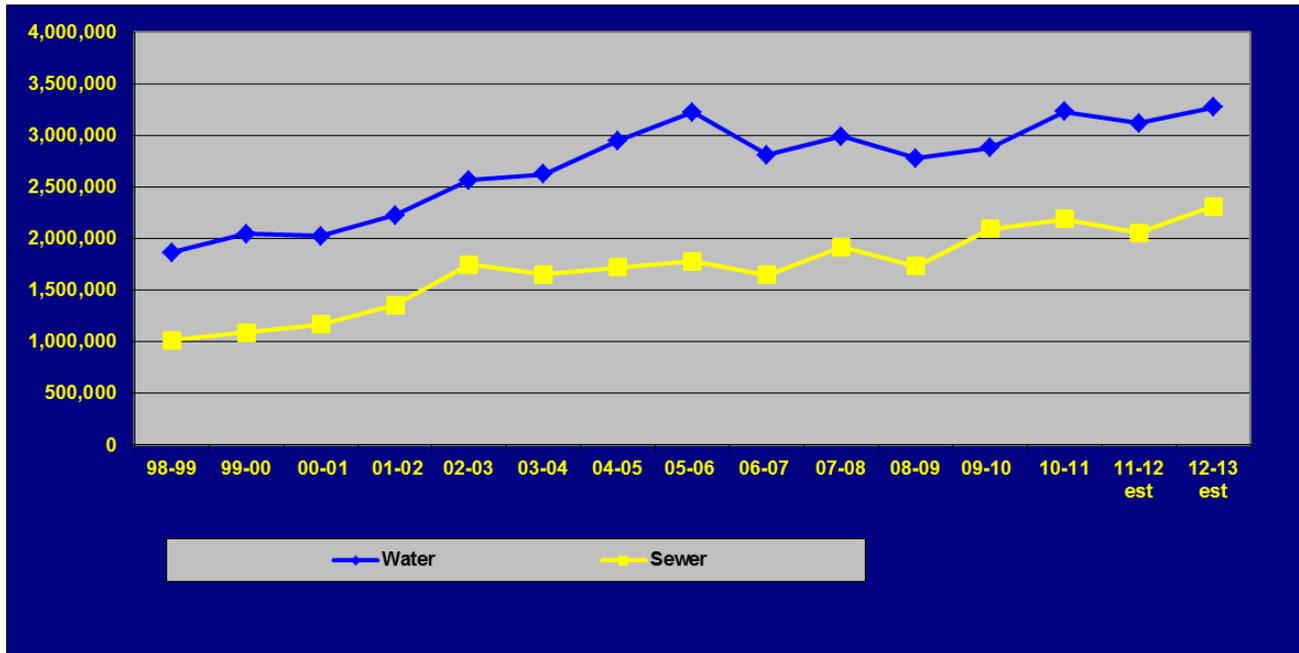
Expenditures By Function

The major expenditures in the Water/Sewer Fund is for purchases for resale of water and wastewater treatment services at \$2,238,362 or 32.3%, with \$1,215,987 being allocated for wastewater services and \$1,022,375 for water purchases. The Water Production expenses account for 11.7% with Utility Billing at 6.4%, Water Distribution expenses at 10.1%, Wastewater at 10.9%, Refuse Collection at 9.3%, Capital Outlay at 5.9% and Debt Service costs at 13.4%.



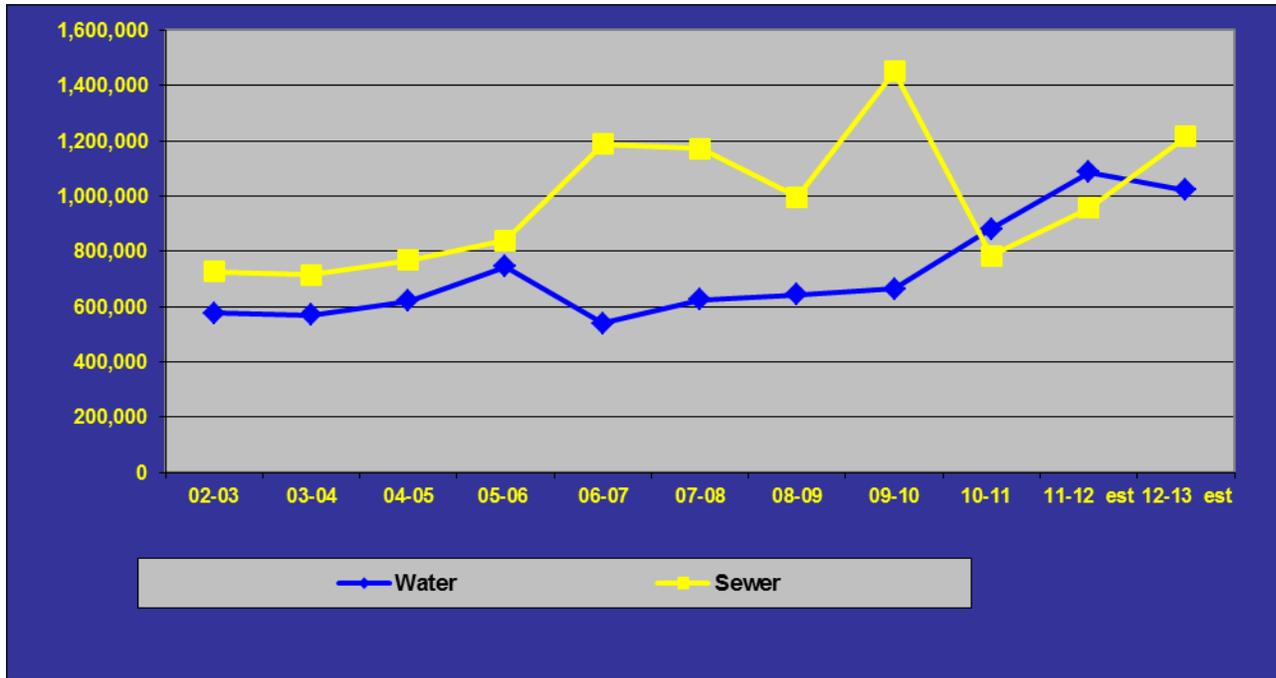
	2012		2013	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Utility Billing	\$ 409,049	6.5%	\$ 443,567	6.4%
Water Production	526,527	8.3%	813,832	11.7%
Water Distribution	600,336	9.5%	700,698	10.1%
Wastewater	521,667	8.3%	757,160	10.9%
Refuse Collection	626,197	9.9%	642,200	9.3%
Capital Outlay	664,155	10.5%	408,500	5.9%
Purchases for Resale	2,041,616	32.4%	2,238,362	32.3%
Debt Service	919,295	14.6%	929,621	13.4%
Total Expenditures	\$6,308,841	100.0%	\$6,933,940	100.0%

15- Year Analysis of Revenues Water & Sewer Fund



Fiscal Year	Water Sales	Sewer Sales
98-99	1,861,025	1,014,673
99-00	2,042,895	1,085,917
00-01	2,021,834	1,165,440
01-02	2,224,058	1,354,053
02-03	2,564,058	1,747,546
03-04	2,624,613	1,651,201
04-05	2,947,902	1,721,247
05-06	3,223,171	1,779,168
06-07	2,808,161	1,645,881
07-08	2,988,619	1,915,470
08-09	2,777,338	1,730,714
09-10	2,878,261	2,092,311
10-11	3,227,595	2,187,859
11-12 est	3,118,587	2,055,971
12-13 est	3,271,665	2,311,130

Analysis of Fort Worth Water & Wastewater Purchases



Fiscal Year	Water Purchases	Sewer Charges
02-03	576,127	725,514
03-04	568,334	714,491
04-05	619,732	767,369
05-06	744,349	839,457
06-07	539,160	1,187,170
07-08	624,461	1,171,858
08-09	642,728	995,181
09-10	662,865	1,450,280
10-11	880,056	783,815
11-12 est	1,085,048	956,568
12-13 est	1,022,375	1,215,987

WATER AND SEWER FUND

Public Works

Water Production

Water Distribution

Wastewater Collection

Sanitation

MISSION STATEMENTS

TO PROVIDE FOR GENERAL EXPENSES ATTRIBUTABLE TO ENTERPRISE OPERATIONS.

TO PROVIDE FOR EFFECTIVE ADMINISTRATION OF PUBLIC WORKS ACTIVITIES THAT ENSURES SAFE AND EFFICIENT WATER AND SEWER SYSTEMS.

TO ENSURE THAT ALL WATER AND SEWER IMPROVEMENTS, AS WELL AS ALL CITY PROJECTS, ARE DESIGNED AND CONSTRUCTED IN ACCORDANCE WITH CITY REGULATIONS AND ACCEPTED ENGINEERING AND CONSTRUCTION PRINCIPLES AND PRACTICES.

TO PROVIDE SAFE AND PURE DRINKING IN SUFFICIENT VOLUMES AND UNDER ADEQUATE PRESSURE TO THE WATER CUSTOMERS AND TO MAINTAIN THE INTEGRITY OF THE WATER DISTRIBUTION SYSTEM.

TO MINIMIZE WASTEWATER COLLECTION SERVICE INTERRUPTIONS, ENSURE WASTEWATER COLLECTION SYSTEM INFRASTRUCTURE INTEGRITY AND MONITOR WASTEWATER QUALITY PRIOR TO ENTERING THE FORT WORTH COLLECTIONS SYSTEM

City of White Settlement

Utility Billing

Description

The primary duty of the Utility Billing (Customer Service) Department is to establish and maintain accurate records of the citizen's service needs and service usage. This department also serves as a citizen information, utility payment and central telephone communications center for the City. Its functions range from receiving water and sewer payments and answering questions about City programs and services to referrals to non-city entities for assistance and water meter-reading services. In addition to the accounts receivable function for water and wastewater services, this division is also responsible for receipting and depositing monies collected by other departments on a daily basis.

Located at the city hall front door, Customer Service is the City of White Settlement's greeter, host, and first impression. Because of this, a positive, helpful and welcoming attitude and approach are constant.

Goals

Establish positive customer relations by providing courteous, efficient, and timely transactions and problem resolutions.

Deposit all monies received on a timely basis and in compliance with both City policies and generally accepted cash-handling procedures.

Promote efficient office operations.

To read and help maintain over 5,300 water meters so that the water customers receive a fair and consistent billing based on individual usage.

To process consumption and bill water customers in a timely manner.

Objectives

Respond to customer service requests within one workday of the request receipt.

To provide accurate meter readings to over 5,300 customers monthly in an accurate, professional, and timely manner.

To process 100% of payments within one day of receipts.

Respond to citizen's requests and complaints 97% of the time within two hours.

Performance Measures	Actual 2010-11	Estimated 2011-12	Projected 2012-13
Respond to customer service requests within one work day	99%	99%	100%
Read all meters in a timely manner	98%	99%	99%
% of accurate readings	98%	98%	99%
% of monies received and accounted for within 24 hours	100%	100%	100%

City of White Settlement

Utility Billing

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$213,513	\$235,691	\$221,994	\$233,207
Supplies	35,926	44,000	41,692	48,500
Interfund	52,500	52,500	52,500	52,500
Contractual	79,024	94,162	92,863	99,360
Capital	0	85,725	53,165	57,500
Reserves	0	10,000	0	10,000
Total	\$380,963	\$522,078	\$462,214	\$501,067

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Coordinator	CM2	1	1	1	1
Clerk	CRK2	2	3	3	3
Meter Reader	TEC3	2	1	1	1
Total		5	5	5	5

City of White Settlement

Water Production

Description

The Water Production Department is responsible for the production and disaffection of water produced by 10 city owned wells. The City of White Settlement has seven Paluxy and three Trinity wells throughout the City. Daily production of these wells is 1.2 million gallons per day. The City has a total storage capacity of 2.77 million gallons. This department maintains these wells along with the two sites in which these wells are located.

Goals

Ensure adequate quality and quantity of water supplied to each customer.

Comply with all State and Federal regulations governing public water systems.

Maintain an effective Water Production System.

To obtain TCEQ Certifications for all water department employees.

Maintain the Superior Public Water System status as issued by the TCEQ (Texas Commission on Environmental Quality).

Objectives

Monitor water quality to ensure compliance with all Safe Drinking Water Act rules and regulation as applicable.

Perform routine maintenance to improve system reliability.

Respond to each call within 30 minutes from the time received.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Water Mains Maintained (miles)	88	88	88
New Meters Installed	4	8	10
State Approval of City's Water Samples	100%	100%	100%
Linear Feet of Water Mains Installed	0	0	0

City of White Settlement

Water Production

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$89,785	\$141,315	\$125,755	\$181,762
Supplies	19,454	25,950	24,922	30,880
Interfund	165,000	165,000	165,000	165,000
Contractual	189,512	419,681	210,850	406,190
Capital	534,440	0	610,990	41,000
Purchase/Resale	880,056	745,000	1,085,048	1,022,375
Intergovernmental	0	0	0	0
Reserves	0	10,000	0	30,000
Total	\$1,878,247	\$1,506,946	\$2,222,565	\$1,877,207

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Public Works Director	DIR3	0	0	0	0
Crew Leader I	CRL1	1	1	1	1
Laborer	LBR2	0	0	1	2
Equipment Operator	HEO1	1	1	1	1
Total		2	2	3	4

City of White Settlement

Water Distribution

Description

The Water Distribution department is responsible for the potable water for the City from the time it enters the City's system. This responsibility consists of maintaining an adequate supply of water in storage reservoirs to meet the peak periods of usage, maintaining water pressure throughout the City, and maintaining pumping facilities, which convey water from the reservoirs to the customers. This department also performs emergency repair to the water distribution system.

Goals

Comply with all State and Federal regulations governing public water systems.

Maintain an effective water distribution system.

To obtain TCEQ Certifications for all water department employees.

Objectives

Monitor water quality to ensure compliance with all Safe Drinking Water Act rules and regulation as applicable.

To repair water main breaks on an average of 72 hours or less of notification.

Properly operation and maintain all water system equipment and facilities to ensure the safety of the potable water delivered to the customer.

Perform routine maintenance to improve system reliability.

Respond to each call within 30 minutes from the time received.

To paint and color code all fire hydrants for fire department, ISO Program.

Performance Measures	Actual 2011-2011	Estimated 2011-2012	Projected 2012-2013
Water taps	4	7	13
Fire hydrants updated with paint for ISO Program	200	300	350
State approval of City's water samples	100%	100%	100%
Average repair time for main break repairs	4 hrs	4 hrs	4 hrs
Water leaks repaired	85	100	120

City of White Settlement

Water Distribution

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$233,219	\$256,240	\$265,935	\$260,638
Supplies	20,542	25,160	22,996	28,700
Interfund	165,000	165,000	165,000	165,000
Contractual	92,603	238,610	146,405	216,360
Capital	0	150,000	0	310,000
Intergovernmental	0	0	0	0
Reserves	0	10,000	0	30,000
Total	\$511,364	845,010	\$600,336	\$1,010,698

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Superintendent	DIV1	1	1	1	1
Project Manager	DIV3	1	1	1	1
Equipment Operator	HEO1	1	1	1	1
Laborer	LBR2	1	1	1	1
Total		4	4	4	4

City of White Settlement

Wastewater

Description

This department is responsible for the collection and transmission of wastewater. Under contract with the City of Fort Worth, the City's wastewater is transmitted to Fort Worth Village Creek Wastewater Treatment Plant.

Repair, maintenance, monitoring and proper flows within the sewer collection system are the city's responsibility. Preventative maintenance (to avoid stoppages and sewer backups) and condition-responsive repair work represent a large part of the workload of this department.

The Wastewater collections department periodically installs new mains or replaces existing ones. This is normally done to correct repeated stoppages in low places, to replace old and deteriorated mains, or to accommodate a capital improvement project.

Goals

Ensure the wastewater collection system infrastructure integrity through system maintenance and evaluation as required.

Manhole inspection and rehabilitation to reduce inflow and infiltration.

Minimize sanitary sewer interruptions.

Objectives

Increase enforcement and identify violators of liquid waste ordinances to release grease and suspended solids in waste water system.

Respond to sewer main restriction complaints within 30 minutes.

Minimize sewer main stoppages by regular inspection and cleaning of existing sewer collection on a preventive maintenance basis.

Minimize infiltration/inflow through existing manhole walls by performing maintenance to manholes throughout the collection system.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
# of feet of sewer line installed	770	1,000	1,000
# of feet of sewer line cleaned	123,875	125,000	130,000
# of manhole repaired	19	16	18
# of sewer taps	12	18	20
# of feet of sewer line videotaped	7,700	6,000	6,500

City of White Settlement

Wastewater

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$136,260	\$172,903	\$145,371	\$174,615
Supplies	11,558	26,675	12,657	29,245
Interfund	165,000	165,000	165,000	165,000
Contractual	73,951	429,000	73,640	228,300
Capital	0	0	0	0
Purchase/Resale	783,815	952,167	956,568	1,215,987
Intergovernmental	85,111	125,000	125,000	130,000
Reserves	0	10,000	0	30,000
Total	\$1,255,695	\$1,880,745	\$1,478,236	\$1,973,147

Personnel Schedule

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Crew Leader I	CRL1	1	1	1	1
Laborer	LBR2	3	3	3	3
Total		4	4	4	4

City of White Settlement

Sanitation

Description

The City of White Settlement renewed the contract with IESI for the collection and disposal on non-hazardous solid waste for a five-year period beginning May 1, 2007 and ending April 2012. The contract was renewed in August 2011 prior to approval of the budget. IESI agreed to freeze the increase request to residential households until actual renewal date in April 2012 by passing the requested 3.741% to commercial and industrial customers. The negotiation included consideration toward renewing the existing Contract for an additional 5 years with a 5 year renewal option.

Approximately 4,750 residential customers are served with twice-weekly curbside garbage collections. Approximately 100 commercial customers are served with twice-weekly curbside hand collections. The larger commercial customers are served with containers which are scheduled on various days. IESI bills all commercial customers with containers and commercial hand collections and remits a 10% commercial franchise fee to the City. The City bills all residential collections and retains 12% of the total billing for a 2% billing fee and 10% franchise fee. The last increase for residential billings was in September 2012, and Commercial billings increased in September 2012.

In conjunction with the City's strengthened emphasis on community cleanliness and attractiveness, greater attention will be paid to timely and thorough solid waste collections, abatement of overflowing or inappropriate containers, and the like. This effort will be through monitoring by code enforcement personnel, citizen complaints, and other means. The renewed contract includes a change in bulk collection for residents. Bulk curb trash will be removed two times per month with the limitations of four cubic yards per pickup.

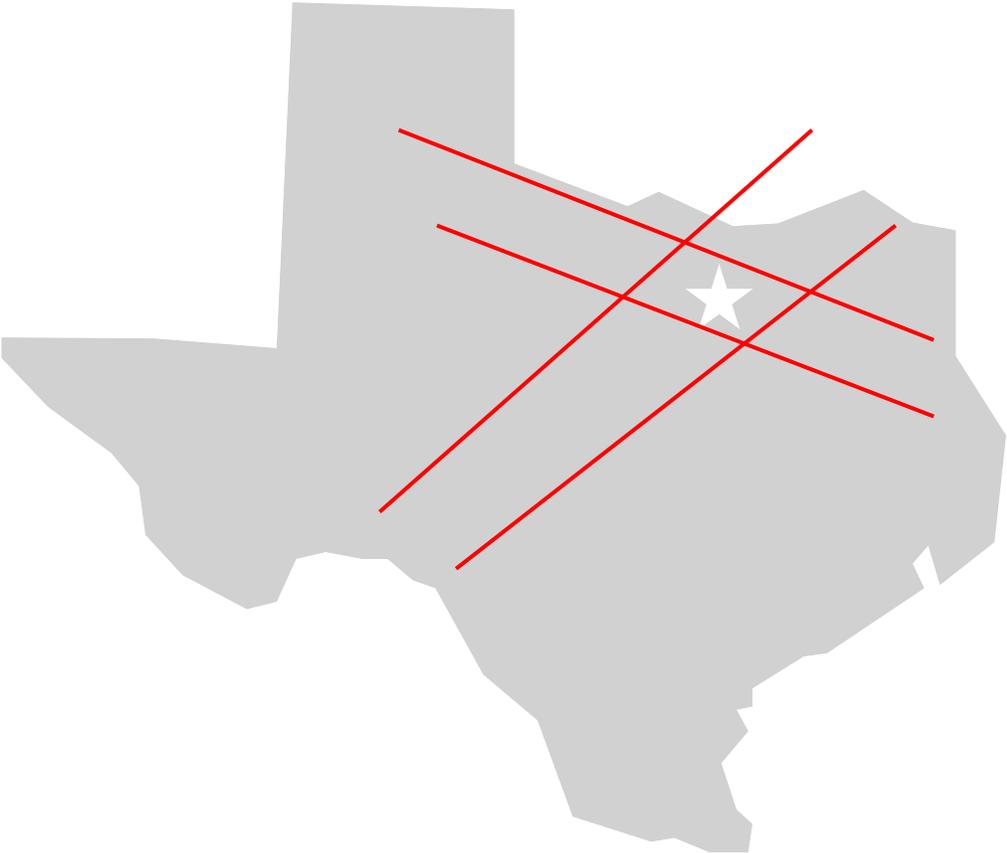
City of White Settlement

Sanitation

Summary

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Contractual	\$577,472	\$572,000	\$588,627	\$605,000
Interfund	37,200	37,200	37,200	37,200
Intergovernmental	0	0	370	0
Reserves	0	0	0	0
Total	\$614,672	\$609,200	\$626,197	\$642,200

CITY OF WHITE SETTLEMENT



City of White Settlement FY 2021-2013 Annual Budget Debt Service

DEBT SERVICE FUNDS

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's general obligation bonds and certificates of obligation as they become due and payable. Lease purchase agreements are also included in this section. Property tax rates and levy are required to be computed and collected which will provide sufficient funds to pay principal and interest as it comes due. Debt issuance finances the City's purchase of land, buildings, land improvements, and construction and reconstruction of streets and drainage facilities. Lease Purchase agreements allow for purchases of capital equipment.

DEBT SERVICE

The Debt Service Fund, also known as General Obligation Interest and Sinking Fund, provides for the payment of bond principal and interest as they come due and capital lease payments. The property tax rate and tax levy are required to be computed and levied to provide the money required to pay principal and interest as it comes due. This fund is also used to provide for the payment of fiscal agent fees. The General Obligation debt is financed by property taxes and interest earned on investments.

As an operational policy, the annual general obligation debt service should not exceed 50% of the total tax rate. Once the debt service portion of the tax rate exceeds a 50% pro-rata share, a city's ability to adjust the operations levy to adapt to changes in the tax base and in operational needs is hindered. The inflexibility in the tax rate places further stress upon other sources of revenue.

For the 2012-2013 fiscal year, the debt service portion of the tax rate is \$.164977 per \$100 of assessed value. This represents 26.84% of the total adopted rate of \$.614715 per \$100 of assessed value. Debt principal payments paid from ad valorem tax revenues are paid annually. Interest payments on tax-supported debt are made semi-annually. The City will not issue notes to finance operating deficits.

The City issued \$8 million in Combination Tax and Revenue Certificates of Obligations in May 2009 to be used for constructing and installing improvements to the City's waterworks and sanitary sewer system, including a sewer interceptor line, and to pay issuance expenses. Series 2001 Combination Tax and Revenue Certificates of Obligations were issued in May 2001 and balance was recalled in July 2011 for a total of \$1.7 Million General Obligation Refunding Bond, Series 2011. The original bond was used for the acquisition, construction and equipment of certain public improvements relating to the City's water and sewer collection system, including line extensions, lift stations and other support facilities necessary to extend water and sewer service in the City and to pay issuance expenses of the Certificates. The certificates are secured by a pledge of surplus net revenues derived from the operation of the City's combined Waterworks and Sewer System. The certificates are further secured from the ad valorem tax levied annually within the limits prescribed by law against all taxable property in the City of White Settlement, as amended by Subchapter C of Chapter 271, Texas Local Government Code. Details are located in the Enterprise Fund Section of this budget book.

DEBT MANAGEMENT

Debt Issuance – The City issues debt only for the purpose of acquiring or constructing capital assets for the general benefit of its citizens, and to allow to fulfill its various missions as a City. Debt may be issued for the purposes of purchasing land or right-of-way and/or improvements to land, for construction projects to provide for the general good, or for capital equipment. The City will uphold all related bond covenant agreements associated with bond issues. Bond issues will be conducted after consultation with an outside financial advisor. The City will maintain good communications with bond rating agencies, financial advisors, independent auditors, investors, and citizens regarding its financial condition.

General Obligation Bonds (GO's) – General Obligation Bonds are used to fund capital assets of the general government such as facilities, streets, and drainage. They are not to be used to fund operating needs of the City. A general obligation bond is a legal debt instrument used to finance permanent projects within the City limits. The bond is backed by the tax base and the City's ability to tax for repayment of indebtedness. The bond is also backed by the full faith and credit of the issuing government. State law requires an incorporated city to submit the proposed bond issue to a public referendum and to receive voter authorization prior to issuance of bonds.

Revenue Bonds (RB's) – Revenue Bonds are issued to provide for the capital needs of an activity that requires continuation or expansion of a service that produces a revenue, and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. A revenue bond is a legal debt instrument used to finance permanent public projects. Unlike the GO bonds, the revenue bond does not require voter approval. The City Council is authorized to approve the bond and set the user rates to pay the annual principal and interest.

Certificates of Obligation (CO's) – Certificates of Obligation are used to fund capital requirements that are not otherwise covered under either Revenue Bonds or General Obligation Bonds. Debt Service for CO's may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally, CO's are used to fund capital assets not requiring full bond issues because of the cost of the assets(s) to be funded through the instrument.

Contractual Obligations – Contractual Obligations are used to fund capital assets that require smaller amounts of funding than traditional obligations. They are generally issued when the life of the asset is less than ten years. This is done to match the depreciable life of the asset to the actual cost of the asset. Debt service for contractual obligations is paid from ad valorem taxes.

Disclosure – Full disclosure of operations will be made to the bond rating agencies and other users of financial information. City staff, with the assistance of financial advisors and bond counsel, will prepare necessary materials for presentation to the rating agencies, aid in the production of Official Statements, and take responsibility for the accuracy of all financial information releases.

Federal Requirements – The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.

Debt Limit – The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. The City Charter limits the ad valorem tax rate to \$1.50 per \$100 valuation of taxable property within the City. City of White Settlement adopted rate of \$.6860 falls well below this limit.

Bond Ratings – White Settlement’s bond ratings are as follows:

	<u>Moody’s Investors Service</u>	<u>Standard & Poors’</u>
General Obligation Debt	A1	A+
Water & Sewer Revenue Bonds	Baa1	A+

These ratings directly affect the cost of debt. The City’s policies are focused on issues that maintain high bond ratings and keep debt costs reasonable. The City’s bond or “credit” rating is an assessment of the City’s ability and willingness, and its legal obligation, to make full and timely payments of principal and interest on the debt security over the course of its maturity schedule. Ratings are designed exclusively for the purpose of grading debt instruments according to their credit qualities and do not constitute a recommendation to buy or sell a security.

The rating process evaluates the past performance and trends, and evaluates estimated future prospects. Both qualitative data and quantitative data are considered. Historical trends and current conditions, in addition to prepared projections, are utilized when making evaluations about future performance. Evaluations are generally based on what has taken place over the last five to ten years.

When applying for a credit rating, the items required of the City include audit reports, current budget documents, current capital improvement program, statements of long and short-term debt, and an indication of appropriate authority for debt issuance. Standard & Poor's ratings range from AAA to BBB with AAA being the highest rating. Moody's has nine basic rating categories for long term obligations. They range from Aaa to C. An Aaa rating indicates the issuer has an extremely strong ability to meet its debt obligations, whereas a C rating represents an adequate ability to meet debt requirements.

The City currently uses Estrada, Hinojosa & Company, Inc., Dallas, Texas in capacity of financial advisor. Estrada, Hinojosa & Company coordinates the debt issuance for the City. They determine the City's capacity to authorize, issue, and service debt. On the basis of this determination and with the approval of the City, Estrada, Hinojosa & Company proceeds with the sale of the debt instruments. When a bid for the debt instruments is accepted by the City, the financial advisor directs the closing of the sale.

DEBT SERVICE FUND

	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2011</u>	<u>BUDGET FY 2012</u>	<u>PROJECTED FY 2012</u>	<u>ADOPTED FY 2013</u>
REVENUES/SOURCES						
Property Taxes	\$738,526	\$1,011,093	\$1,135,152	\$1,184,471	\$1,234,574	\$1,011,636
Consumer Taxes						
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Intergovernmental						
Interest	4,055	1,035	508	750	541	0
Interfund Transfers	10,301	105,647	238,606	120,373	120,373	120,373
Other Funding	0	0	0	0	0	0
TOTAL REVENUES	\$752,882	\$1,117,775	\$1,374,266	\$1,305,594	\$1,355,488	\$1,132,009
EXPENDITURES/USES						
General Government						
Public Safety						
Public Works						
Public Health						
Culture/Recreation						
Other	148,930	9,563	\$255,050	255,052	255,050	231,087
DEBT SERVICE						
Principal	525,000	740,000	635,000	815,000	815,000	645,000
Interest	101,470	360,550	482,355	256,946	256,597	251,422
Other – Fiscal Agent Fee	2,850	2,100	3,650	4,000	3,398	4,500
TOTAL EXPENDITURES	\$778,250	\$1,112,213	\$1,376,055	\$1,330,998	\$1,330,044	\$1,132,009

Fund Number: 06

**SUMMARY OF GENERAL OBLIGATION BONDS
PRINCIPAL AND INTEREST REQUIREMENTS
FOR 2012-2013**

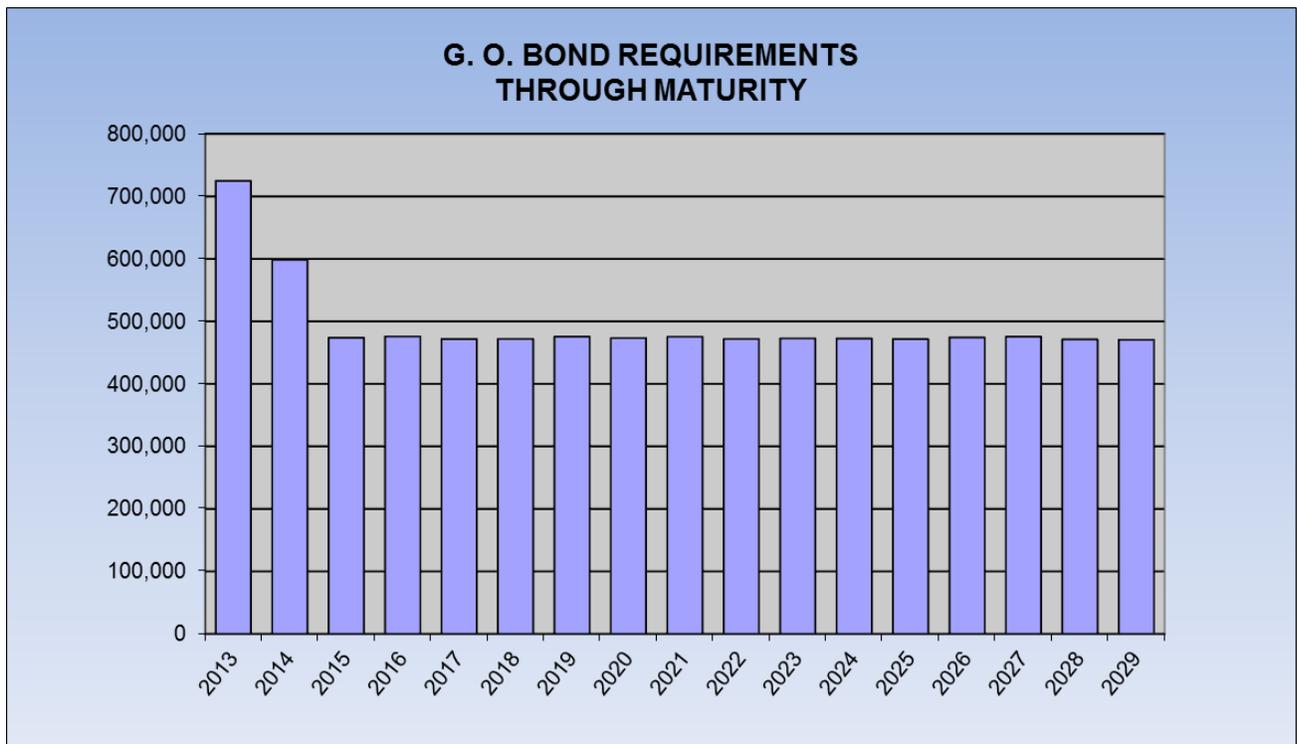
	PRINCIPAL	INTEREST	TOTAL
2003 REFUNDING SERIES	\$115,000	\$5,840	\$120,840
2006 SERIES TAX NOTES	\$125,000	\$5,100	\$130,100
2007 SERIES TAX NOTES	\$0	\$0	\$0
2009 SERIES	\$250,000	\$223,681	\$473,681
2011-2012 G.O DEBT REQUIREMENTS	\$490,000	\$234,621	\$724,621

TOTAL OUTSTANDING GO DEBT SERVICE REQUIRMENTS

	PRINCIPAL	INTEREST	TOTAL
2003 REFUNDING SERIES	\$240,000	\$7,840	\$247,840
2006 SERIES TAX NOTES	\$125,000	\$5,100	\$130,100
2007 SERIES TAX NOTES	\$0	\$0	\$0
2009 SERIES	\$5,745,000	\$2,298,891	\$8,043,891
TOTAL REQUIREMENTS	\$6,110,000	\$2,311,831	\$8,421,831

G. O. BOND REQUIREMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	490,000	234,621	724,621
2014	380,000	218,731	598,731
2015	265,000	208,931	473,931
2016	275,000	200,831	475,831
2017	280,000	191,806	471,806
2018	290,000	181,831	471,831
2019	305,000	170,656	475,656
2020	315,000	158,256	473,256
2021	330,000	145,356	475,356
2022	340,000	131,956	471,956
2023	355,000	117,834	472,834
2024	370,000	102,650	472,650
2025	385,000	86,606	471,606
2026	405,000	69,313	474,313
2027	425,000	50,638	475,638
2028	440,000	31,175	471,175
2029	<u>460,000</u>	<u>10,638</u>	<u>470,638</u>
TOTAL	<u>\$6,110,000</u>	<u>\$2,311,831</u>	<u>\$8,421,831</u>



**GENERAL OBLIGATION BONDS REFUNDING BONDS
SERIES 2003-\$3,075,000**

FISCAL YEAR	BONDS DUE 15-Feb	INTEREST DUE 15-Feb	INTEREST DUE 15-Aug	TOTAL
2012-13	115,000	3,840	2,000	120,840
2013-14	125,000	2,000	0	127,000
		0	0	0
TOTAL OUTSTANDING	\$240,000	\$5,840	\$2,000	\$247,840

**GENERAL OBLIGATION BONDS REFUNDING BONDS
SERIES 2009-\$6,150,000**

FISCAL YEAR	BONDS DUE 15-Feb	INTEREST DUE 15-Feb	INTEREST DUE 15-Aug	TOTAL
2012-13	250,000	113,403	110,278	473,681
2013-14	255,000	110,278	106,453	471,731
2014-15	265,000	106,453	102,478	473,931
2015-16	275,000	102,478	98,353	475,831
2016-17	280,000	98,353	93,453	471,806
2017-18	290,000	93,453	88,378	471,831
2018-19	305,000	88,378	82,278	475,656
2019-20	315,000	82,278	75,978	473,256
2020-21	330,000	75,978	69,379	475,357
2021-22	340,000	69,378	62,578	471,956
2022-23	355,000	62,578	55,257	472,835
2023-24	370,000	55,256	47,394	472,650
2024-25	385,000	47,394	39,212	471,606
2025-26	405,000	39,213	30,100	474,313
2026-27	425,000	30,100	20,538	475,638
2027-28	440,000	20,538	10,637	471,175
2028-29	460,000	10,638	0	470,638
TOTAL OUTSTANDING	\$5,745,000	\$1,206,147	\$1,092,744	\$8,043,891

TAX NOTES
SERIES 2006- \$1,025,000

FISCAL YEAR	BONDS DUE 15-Feb	INTEREST DUE 15-Feb	INTEREST DUE 15-Aug	TOTAL
2012-13	125,000 0	2,550 0	2,550 0	130,100 0
TOTAL OUTSTANDING	\$125,000	\$2,550	\$2,550	\$130,100

City of White Settlement

FY 2012-2013 Annual Budget

Utility Debt Service

The City issued Combination Tax and Revenue Certificates of Obligations, Series 2001 in May 2001 to be used for the acquisition, construction and equipment of certain public improvements relating to the City's water and sewer collection system, including line extensions, lift stations and other support facilities necessary to extend water and sewer service in the City and to pay issuance expenses of the certificates. The certificates are secured by a pledge of surplus net revenues derived from the operation of the City's combined Waterworks and Sewer System as provided in Ordinance No 2168-01 approved by the City Council on May 22, 2001. The certificates are further secured from the ad valorem tax levied annually within the limits prescribed by law against all taxable property in the City of White Settlement, as amended by Subchapter C of Chapter 271, Texas Local Government Code. Details are located in the Enterprise Fund Section of this budget book.

The City issued Waterworks & Sewer System Revenue Refunding Bonds, Series 2004 in February 2004 to be used to refund the City's existing Waterworks & Sewer System debt in order to lower overall debt service requirements of the system, to update and modernize the covenants of the issuance ordinance and to pay issuance expenses of the bonds. The Bonds are secured by a pledge of surplus net revenues derived from the operation of the City's combined Waterworks and Sewer System.

In May 2009, the City issued \$8 million in Combination Tax and Revenue Certificates of Obligations to be used for the relocation of the Farmer's Branch sanitary sewer interceptor line and to pay debt issuance expenses. The certificates are secured by a pledge of surplus net revenues derived from the operation of the City's combined Waterworks and Sewer System as provided in Ordinance No 2360-09 approved by the City Council on April 28, 2009. The certificates are further secured from the ad valorem tax levied annually within the limits prescribed by law against all taxable property in the City of White Settlement, as amended by Subchapter C of Chapter 271, Texas Local Government Code. The City of White Settlement entered into a cost-sharing agreement with the City of Fort Worth in which Fort Worth has agreed to pay for a portion of the relocation of the Farmer's Branch interceptor line. In accordance with the agreement, Fort Worth will reimburse White Settlement 51.46% of the annual debt service requirements for the 2009 Certificates of Obligation.

**SUMMARY OF WATERWORKS & SEWER SYSTEM REVENUE BONDS
AND COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION
PRINCIPAL AND INTEREST REQUIREMENTS**

	PRINCIPAL	INTEREST	TOTAL
2009 SERIES *	315,000	280,169	595,169
2011 SERIES	155,000	36,800	191,800
LEASE/PURCHASE	221,284	9,803	231,086
<hr/>			
WATER & SEWER DEBT SERVICE REQUIREMENTS FOR 2012-2013	<u>\$691,284</u>	<u>\$326,772</u>	<u>\$1,018,055</u>

* The City of Fort Worth will reimburse White Settlement for 51.46% of the principal and interest on the 2009 Series Certificates of Obligation for a total of \$306,274 in 2012-2013.

TOTAL REQUIREMENTS

	PRINCIPAL	INTEREST	TOTAL
2009 SERIES **	7,195,000	2,882,378	\$10,077,378
2011 SERIES	1,550,000	196,975	\$1,746,975
LEASE/PURCHASE	221,283	9,803	231,086
<hr/>			
TOTAL REQUIREMENTS	<u>\$8,966,283</u>	<u>\$3,089,156</u>	<u>\$12,055,439</u>

** The City of Fort Worth will reimburse White Settlement for 51.46% of the Principal and interest on the 2009 Series Certificates of Obligation for a total of \$5,185,819 over the remaining life of the bonds.

**SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION REFUND BONDS
SERIES 2011- \$1,705,000**

FISCAL YEAR	BOND COUPON	BONDS DUE 15-Feb	INTEREST DUE 15-Feb	INTEREST DUE 15-Aug	TOTAL
2012-13	2.00%	155,000	19,175	17,625	191,800
2013-14	2.00%	155,000	17,625	16,075	188,700
2014-15	2.00%	165,000	16,075	14,425	195,500
2015-16	2.00%	170,000	14,425	12,725	197,150
2016-17	2.00%	170,000	12,725	11,025	193,750
2017-18	3.00%	175,000	11,025	8,400	194,425
2018-19	3.00%	180,000	8,400	5,700	194,100
2019-20	3.00%	185,000	5,700	2,925	193,625
2020-21	3.00%	195,000	2,925	0	197,925
		0	0	0	0
TOTAL		<u>\$1,550,000</u>	<u>108,075</u>	<u>88,900</u>	<u>1,746,975</u>

TOTAL OUTSTANDING BONDS \$1,550,000

TOTAL ORIGINAL ISSUE \$1,705,000

BONDS ARE IN DENOMINATIONS OF \$5,000

**SCHEDULE OF REQUIREMENTS
WATERWORKS & SEWER SYTEMS REVENUE REFUNDING BONDS
SERIES 2004- \$1,125,000**

FISCAL YEAR	BOND COUPON	BONDS DUE 01-Jan	INTEREST DUE 01-Jan	INTEREST DUE 01-Jul	TOTAL
2012-13	4.70%	<u>100,000</u>	<u>1,625</u>	<u> </u>	<u>101,625</u>
TOTAL		<u><u>\$100,000</u></u>	<u><u>1,625</u></u>	<u><u>0</u></u>	<u><u>101,625</u></u>

TOTAL OUTSTANDING BONDS \$100,000

TOTAL ORIGINAL ISSUE \$1,125,000

BONDS ARE IN DENOMINATIONS OF \$5,000

**SCHEDULE OF REQUIREMENTS
COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATIONS
SERIES 2009- \$8,000,000**

FISCAL YEAR	BOND COUPON	BONDS DUE 15-Feb	INTEREST DUE 15-Feb	INTEREST DUE 15-Aug	TOTAL
2012-13	2.50%	315,000	142,054	138,115	595,169
2013-14	3.00%	320,000	138,115	133,316	591,431
2014-15	3.00%	330,000	133,316	128,366	591,682
2015-16	3.00%	340,000	128,366	123,266	591,632
2016-17	3.50%	350,000	123,266	117,140	590,406
2017-18	3.50%	365,000	117,140	110,753	592,893
2018-19	4.00%	380,000	110,753	103,153	593,906
2019-20	4.00%	395,000	103,153	95,253	593,406
2020-21	4.00%	410,000	95,253	87,053	592,306
2021-22	4.00%	425,000	87,053	78,553	590,606
2022-23	4.13%	445,000	78,553	69,375	592,928
2023-24	4.25%	465,000	69,375	59,494	593,869
2024-25	4.25%	485,000	59,494	49,187	593,681
2025-26	4.50%	505,000	49,187	37,825	592,012
2026-27	4.50%	530,000	37,825	25,900	593,725
2027-28	4.50%	555,000	25,900	13,413	594,313
2028-29	4.63%	580,000	13,413	0	593,413
		0	0	0	0
TOTAL		<u>\$7,195,000</u>	<u>\$1,512,216</u>	<u>\$1,370,162</u>	<u>\$10,077,378</u>

TOTAL OUTSTANDING BONDS \$7,195,000

TOTAL ORIGINAL ISSUE \$8,000,000

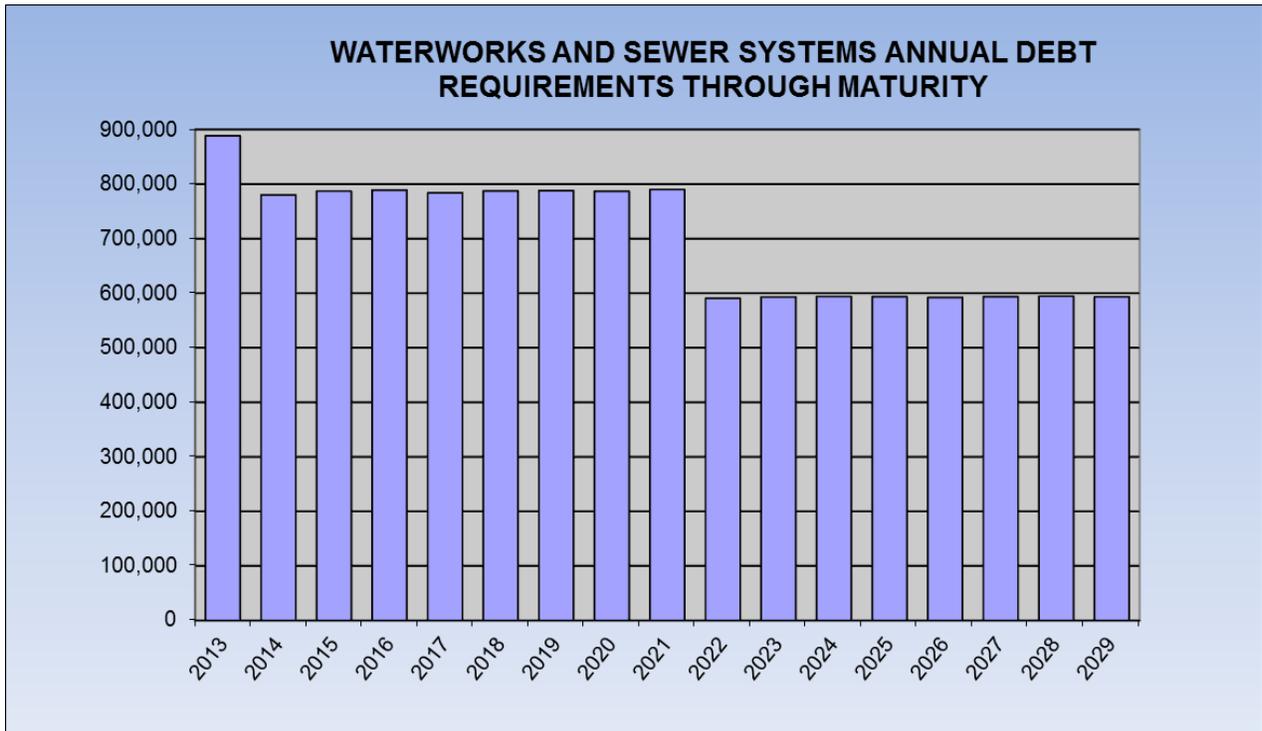
BONDS ARE IN DENOMINATIONS OF \$5,000

**SCHEDULE OF REQUIREMENTS
MOTOROLA RADIO LEASE-PURCHASE AGREEMENT**

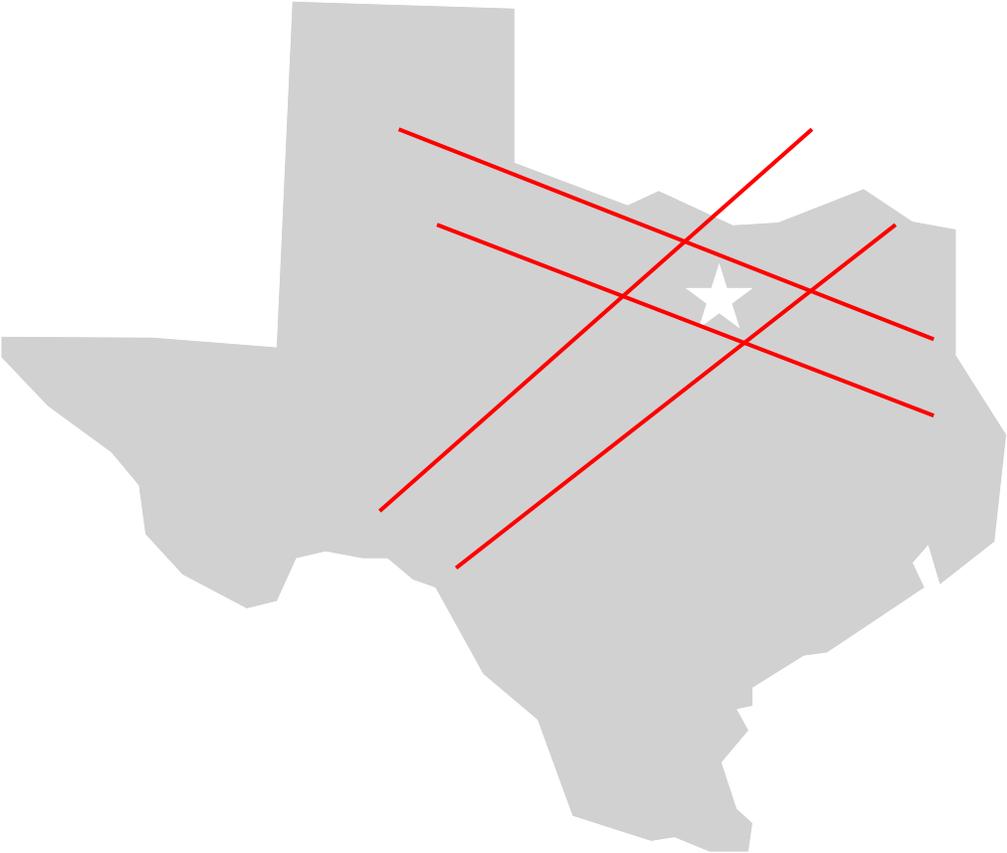
DUE DATE	PRINCIPAL	INTEREST	TOTAL PAYMENT
11/01/2012	35,456	1,570	37,026
	<hr/>	<hr/>	<hr/>
TOTAL OUTSTANDING	35,456	1,570	37,026
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**PRINCIPAL AND INTEREST REQUIREMENTS
WATER & SEWER FUND**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	570,000	318,594	888,594
2014	475,000	305,132	780,132
2015	495,000	292,181	787,181
2016	510,000	278,781	788,781
2017	520,000	264,156	784,156
2018	540,000	247,319	787,319
2019	560,000	228,006	788,006
2020	580,000	207,031	787,031
2021	605,000	185,231	790,231
2022	425,000	165,606	590,606
2023	445,000	147,928	592,928
2024	465,000	128,869	593,869
2025	485,000	108,681	593,681
2026	505,000	87,013	592,013
2027	530,000	63,725	593,725
2028	555,000	39,312	594,312
2029	<u>580,000</u>	<u>13,413</u>	<u>593,413</u>
TOTAL	<u>\$8,845,000</u>	<u>\$3,080,978</u>	<u>\$11,925,978</u>



CITY OF WHITE SETTLEMENT



City of White Settlement FY 2012-2013 Annual Budget Special Revenue Funds

SPECIAL REVENUE FUNDS

The Special Revenue Funds are the Economic Development Fund, Hotel Occupancy Taxes, Crime Control and Prevention District and Storm Water Utility Fund. They were established to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. Descriptions and financial information are located in this section.

SPECIAL REVENUE

ECONOMIC DEVELOPMENT CORPORATION

The special revenue fund was established to record receipts collected by the state for a one-half percent sales tax on taxable items sold within the City of White Settlement. The tax was authorized by voter referendum on January 14, 1994. Previously, in 1991, the State Legislature had approved an amendment to the Development Corporation Act of 1979 (Article 5190.6 Vernon Civil Statutes) to allow qualifying cities to impose, with voter approval, an additional one-half cent sales tax for projects as defined by 4B of the Act, primarily Parks and Recreation projects, if their sales tax rate at the time of the election does not exceed 7.25%

After passage of the tax, the Economic Development Corporation was formed and is comprised of seven members with the Mayor serving as President of the Board. By-laws for the Corporation were written and structured within the framework of the Development Corporation Act of 1979, Section 4B. Authorized categories under this section include, among other items, land, buildings, or equipment for professional and amateur sports facilities, park facilities and events, entertainment and tourist facilities, and affordable housing.

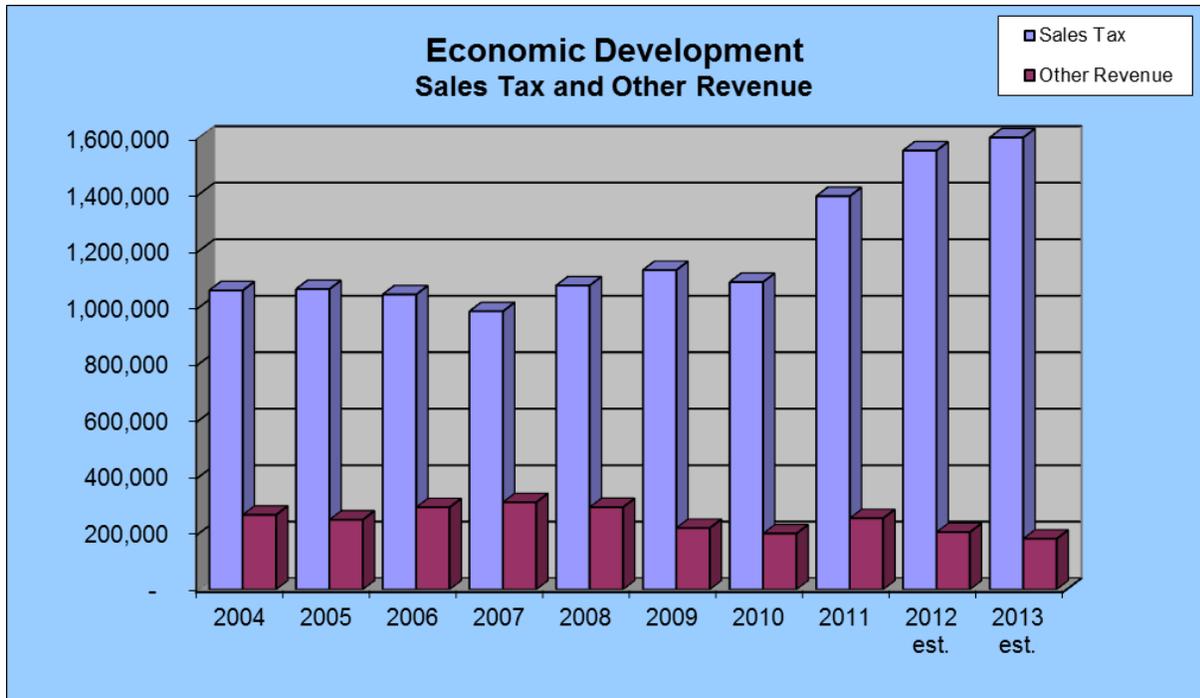
MISSION STATEMENT

COMMITTED TO IMPROVING THE QUALITY OF LIFE FOR ALL CITIZENS THROUGH THE DEVELOPMENT, IMPLEMENTATION AND MAINTENANCE OF CITY PARKS, RECREATION AND FACILITIES. THE PARKS DIVISION PROVIDES MANAGEMENT, MANPOWER AND PROFICIENCY IN THE DEVELOPMENT AND EXECUTION OF ½ CENT SALES TAX PROJECTS AND PROGRAMS.

ECONOMIC DEVELOPMENT FUND

	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2011</u>	<u>BUDGET FY 2012</u>	<u>PROJECTED FY 2012</u>	<u>ADOPTED FY 2013</u>
REVENUES/SOURCES						
Property Taxes						
Consumer Taxes	\$1,130,660	\$1,088,311	\$1,392,499	\$1,200,000	\$1,553,787	\$1,600,000
Franchise Fees						
Licenses & Permits						
Fines & Forfeitures						
Charges for Service	199,725	192,930	248,361	166,000	198,784	178,000
Interest	17,803	5,045	3,731	3,500	4,025	1,500
Interfund Transfers						
Other Funding	0	0	26	1,400,000	0	0
TOTAL REVENUES	\$1,348,188	\$1,286,286	\$1,644,617	\$2,769,500	\$1,756,596	\$1,779,500
EXPENDITURES/USES						
General Government						
Public Safety						
Public Works						
Public Health						
Culture/Recreation	\$965,060	\$763,809	\$797,626	\$4,863,406	\$1,391,893	\$963,265
Other	380,751	241,935	827,468	550,016	320,201	480,250
Transfers	0	0	0	0	0	280,000
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fee	0	0	0	0	0	0
TOTAL EXPENDITURES	\$1,345,811	\$1,005,744	\$1,625,094	\$5,413,422	\$1,712,094	\$1,723,515

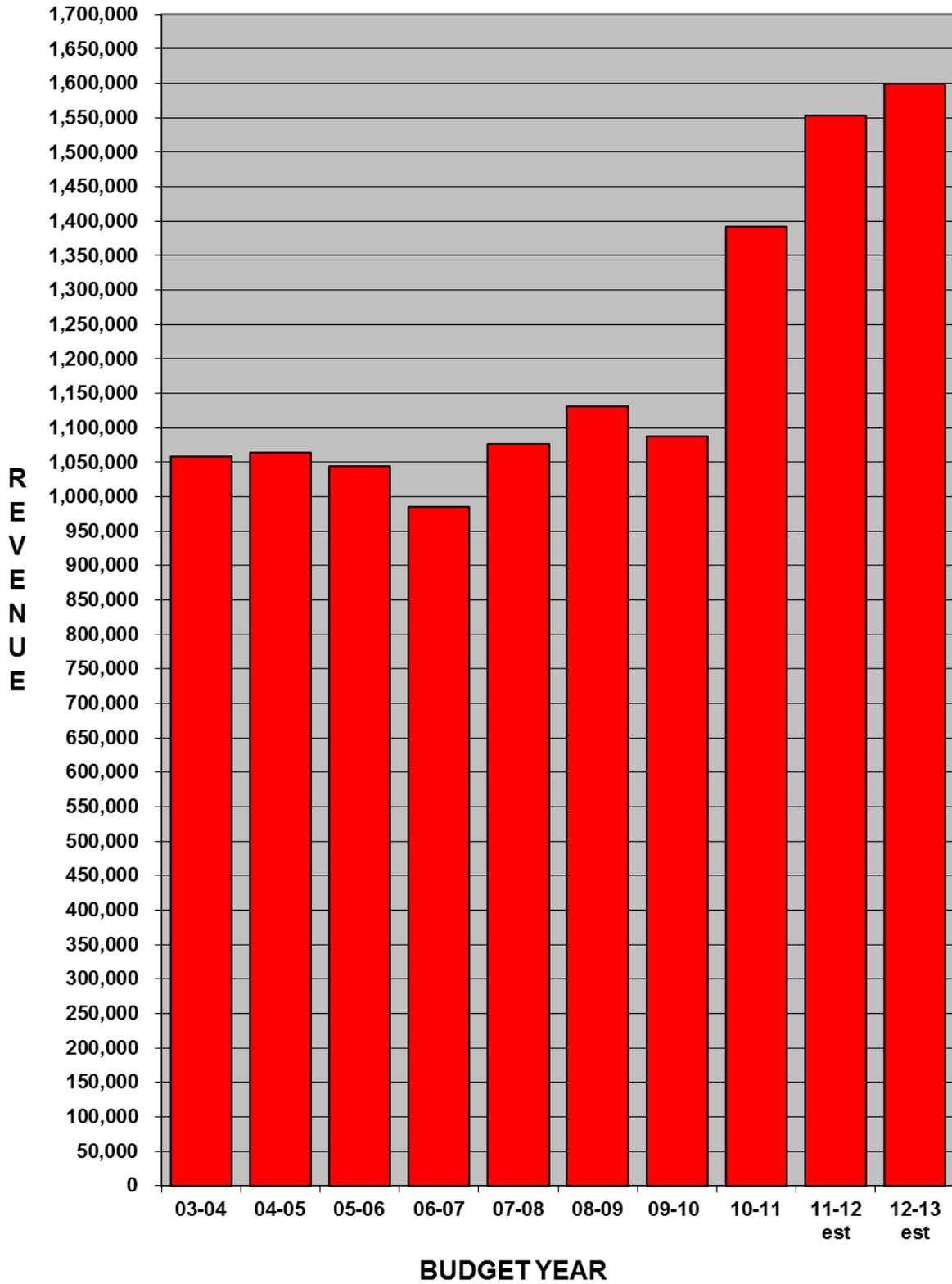
Fund number: 04



	<u>Sales Taxes</u>	<u>Other Revenue</u>
2004	1,058,610	264,199
2005	1,063,330	246,941
2006	1,044,297	290,706
2007	984,696	308,651
2008	1,076,007	291,008
2009	1,130,660	217,528
2010	1,088,311	197,975
2011	1,392,499	252,118
2012 Est.	1,553,787	202,809
2013 Est.	1,600,000	179,500

The Sales Tax Revenue for the Economic Development Corporation was approved in January 1994 by the voters of the City of White Settlement. Each year is based on the overall consumer spending and is calculated at .5% of the taxable sales inside the City. The other funding consists of user fees and interest. In fiscal year 1996, EDC received a Grant from Texas Parks and Wildlife toward the initial phase of the construction of a new park known as 'Veterans' Park". The park was developed and opened in fiscal year 1999. The user fees are associated with the new ball fields, concession stands, and play parks. Additional phases of the park continue. In fiscal year 2012-2013 expenditures were budgeted for improvements to Central Park, business incentive grants, land, park operations.

ANNUAL 1/2% EDC SALES TAX REVENUE

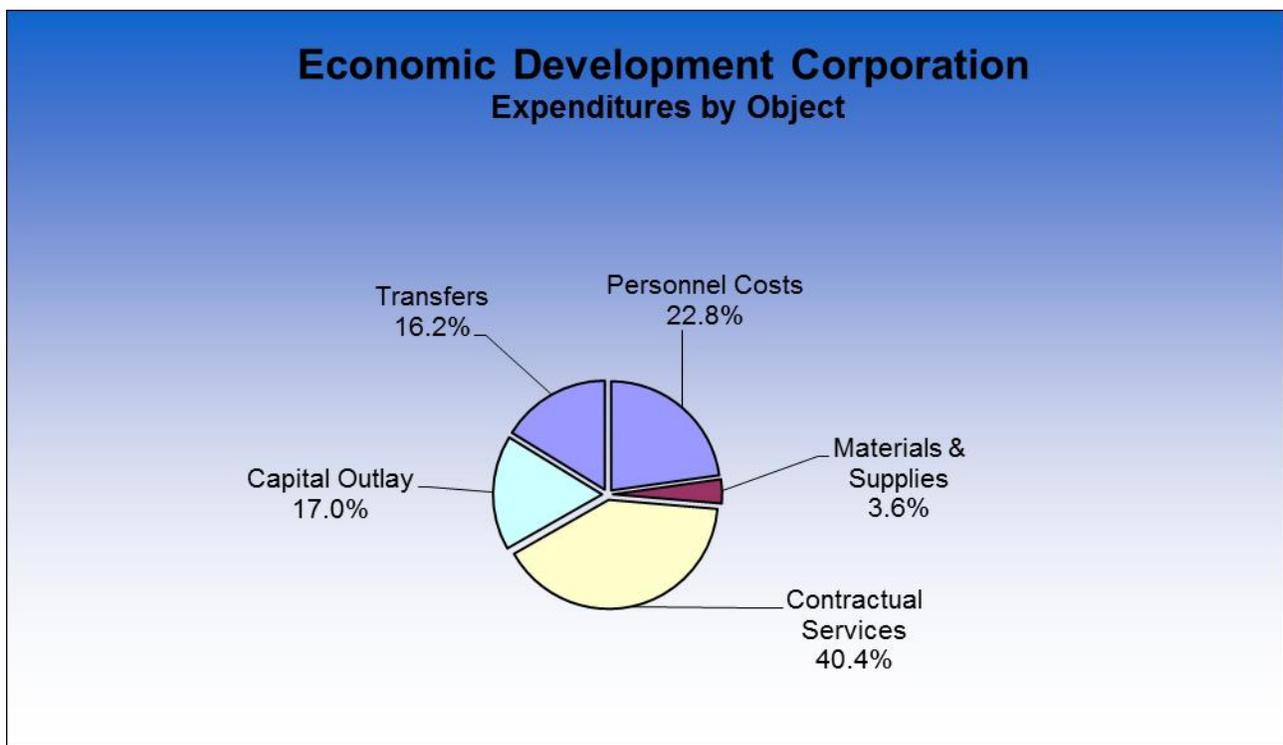


Economic Development Corporation Expenditures by Object

The Economic Development Corporation's largest expense is the line item for Contractual Services at 40.4%. The next largest expenditures are Personnel Costs at 22.8% followed by Capital Outlay at 17.0%. For EDC purposes a "project" shall be defined as any set of expenditures which meet the GFOA definition of "Capital " and can be logically grouped and identified as being part of a clearly identified project. Such an activity should also be "freestanding" and recognizable.

The table below shows the overall breakdown of the expenditures projected for fiscal year 2011-2012 and proposed in the 2012-2013 budget.

	FY 2012 PROJECTED	%	FY 2013 APPROVED	%
Personnel Costs	\$ 357,776	20.9%	\$ 392,600	22.8%
Materials & Supplies	40,176	2.3%	61,245	3.6%
Contractual Services	515,749	30.1%	696,670	40.4%
Capital Outlay	798,393	46.7%	293,000	17.0%
Transfers	0	0.0%	280,000	16.2%
	\$1,712,094	100.0%	\$1,723,515	100.0%



ECONOMIC DEVELOPMENT CORPORATION

Divisions

Economic Development Operational

Economic Development Director

Economic Development Parks Operational

City of White Settlement

Economic Development- Operational

Description

The Economic Development Commission (EDC) half-cent sales tax was approved by the voters in White Settlement in January 1994 for developing parks and recreational facilities for the citizens. This specialized tax is permanent and is governed by a board of seven members appointed by the City Council. The operational budget of the Economic Development Fund is the administrative portion which oversees the entire fund and advises the Economic Development Board of the needs and requests of the various parks included in this fund.

Goals

To improve the overall appearance of the City's park land, park components, and recreational facilities.

To plan and coordinate improvements to and maintenance of existing parks.

Establish an engineering study and conceptual drawing, redesign and development for an updated Central Park.

Evaluate and modify staffing levels, fee schedules, equipment and budgetary needs.

To continue implementing and upgrading parks and facilities policies and fees.

Objectives

To continue the ongoing maintenance and development of the City's park and recreational facilities.

To increase participation in athletic programs through optimum use of new and existing facilities.

Prioritize the improvement list and hold public hearings and workshops to accumulate citizen input.

City of White Settlement

Economic Development-Operational

SUMMARY

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Contractual	254,712	367,000	185,440	287,000
Capital Outlay	489,356	50,000	23,726	50,000
Debt Service	0	0	0	0
Intergovernmental	0	0	0	0
Reserves	0	0	0	0
TOTAL	\$ 744,068	\$ 417,000	\$ 209,166	\$ 337,000

Contractual expenditures include an administration fee of 5% of the one-half percent sales tax to the General Fund.

PERSONNEL SCHEDULE

* There are no personnel costs paid directly by this department. A fee of 5% of the one-half percent sales tax is paid to the General Fund for providing administrative services.

City of White Settlement

Economic Development –Director

Description

The development portion of the Economic Development Fund is responsible for developing programs to retain, expand and attract business to White Settlement and to coordinate activities in conjunction with civic and public groups including the schools, developers, the Chamber of Commerce and City Officials.

The key aspect of the development division includes the proactive stance for prospecting of new business and industry within the City of White Settlement. This division will be responsible for following through on possible prospects. The division provides current demographic data, economic data and site location information to brokers, developers and business interests in an effort to expand the local economy through the attraction of new businesses.

Goals

To actively communicate with the local business community by providing current demographic and economic information and the announcement of major business developments in the area.

The overall goal is to diversify the business mix and broaden the tax base to increase employment opportunities within the community.

The department will strive to attract industry and commercial enterprises to the City of White Settlement, encourage expansion of existing business and promote civic pride within the community.

Objectives

To encourage and assist in the promotion and marketing of White Settlement.

To respond quickly and efficiently to requests for development in White Settlement.

To encourage and assist in enhancing the quality of life in White Settlement.

Performance Measures	Actual 2010-2011	Projected 2011-2012	Proposed 2012-2013
New business locating in the City	2	3	3

City of White Settlement

Economic Development –Director

SUMMARY

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$ 78,292	\$ 93,096	\$ 94,737	\$ 96,330
Materials/Supplies	539	1,000	517	1,000
Contractual	4,569	20,920	15,780	20,920
Capital	0	18,000	0	25,000
Intergovernmental	0	0	0	0
Reserves	0	0	0	0
TOTAL	\$ 83,400	\$ 133,016	\$ 111,034	\$ 143,250

PERSONNEL SCHEDULE

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Economic Dev. Director	DIV3	1	1	1	1
TOTAL		1	1	1	1

City of White Settlement

Economic Development – Parks Operational

Description

The Economic Development Corporations supports operations of the City's three major parks; Central Park, Veteran's Park and Saddle Hills. Central Park was created in the early 1950's in conjunction with local youth associations and citizens in order to facilitate and offer a facility that would provide superior recreational possibilities to its citizenry and visitors to the community. Today it's the oldest park in the City; however, it continues to be an outstanding park resource for youth and adults alike. This year, Veterans Park is celebrating its 13th anniversary of operation, and was constructed to expand and provide outdoor recreational activities for the City of White Settlement and the surrounding communities. EDC Park maintenance crews oversee the maintenance of approximately 120 acres of recreational and open space parklands; which includes, softball and baseball fields, a football field, a disc golf course, concession areas, tennis courts, sand volleyball courts, outdoor basketball, pavilions and picnic areas, playgrounds, splash pad, hike-n-bike trails, fishing areas, and retention ponds.

Goals

To develop and maintain existing parks and outdoor recreational facilities .

Upgrade and improve the overall appearance of the park system's green space, park components, and recreational facilities in order to keep parks safe, accessible, and environmentally pleasing to the user.

Objectives

To continue the ongoing maintenance and development of the City's park and recreational facilities including playgrounds, athletic fields, trails, irrigation systems, picnic areas, botanical beds and other components of the park system.

Evaluate and revise operational guidelines and procedures for park and outdoor recreation facilities.

To improve and expand existing playground and restroom facilities in the community parks to better serve children and patrons of various ages.

To continue to better serve, support, and promote local youth sports through the provision and participation of athletic programs for all ages of youth through the optimum use of new and exiting facilities.

To continue to complete special projects designated through EDC and City Council to improve facilities, structures, and acreage throughout the parks system.

Performance Measures	Actual 2010-2011	Projected 2011-2012	Proposed 2012-2013
Maintenance performed man hours	7,350	7,200	7,300
Non-maintenance man hours	1,099	1,200	1,225
Total park acres maintained	120	120	120

City of White Settlement

Economic Development –Parks Operational

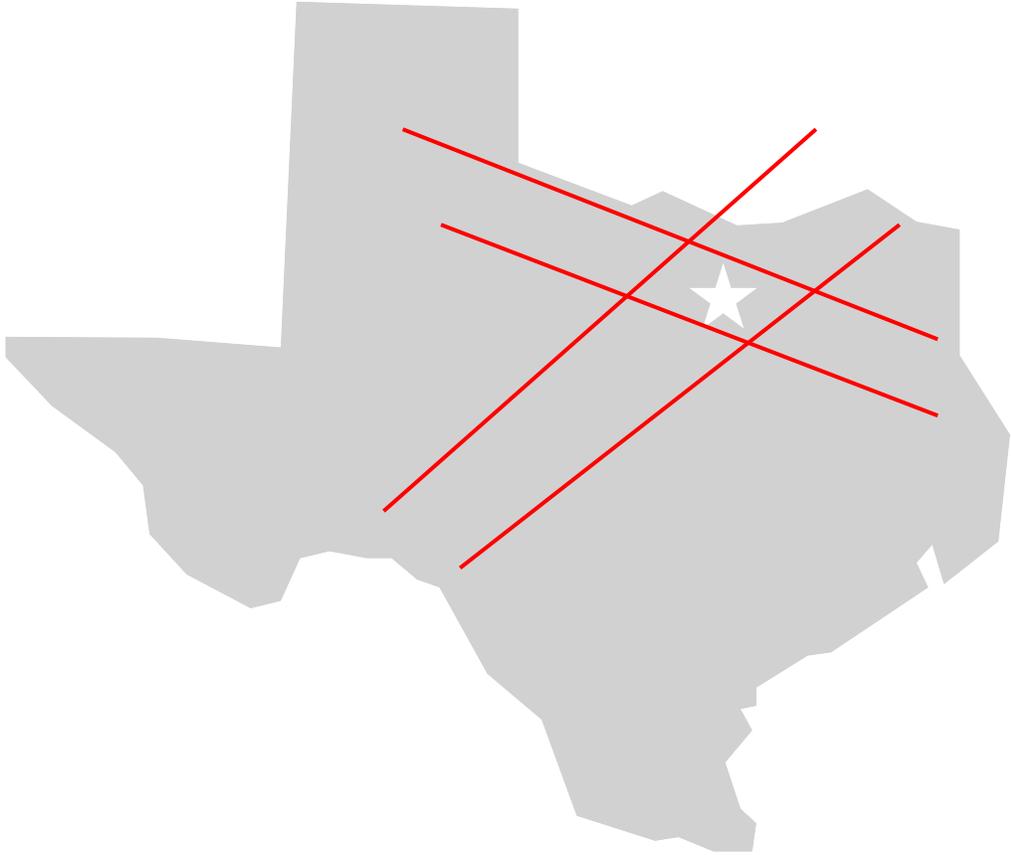
SUMMARY

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$ 244,021	\$ 269,531	\$ 263,039	\$ 296,270
Supplies	64,199	63,950	39,659	60,245
Contractual	480,910	379,925	314,528	388,750
Capital	8,496	4,150,000	774,667	218,000
Transfers	0	0	0	280,000
Reserves	0	0	0	0
TOTAL	\$ 797,626	\$ 4,863,406	\$ 1,391,893	\$ 1,243,265

PERSONNEL SCHEDULE

Position Title	Pay Grade	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Crew Leader I	CRL1	1	1	1	1
Groundskeeper	LBR1	3	2	3	4
Athletic Programmer	TEC4	1	1	1	1
Heavy Equip. Operator	HEO1	1	1	1	1
TOTAL		6	5	6	7

CITY OF WHITE SETTLEMENT



SPECIAL REVENUE

HOTEL/ MOTEL OCCUPANCY TAX FUND

All hotels/motels within the City of White Settlement are required to remit quarterly to the City a 7% hotel occupancy tax. Projects from this fund are approved by the City Council on an annual basis and are restricted to projects relating to the promotion of tourism and community development. Four hotels are currently in operation within the City of White Settlement. The fourth hotel was completed in the 2010-2011 fiscal year.

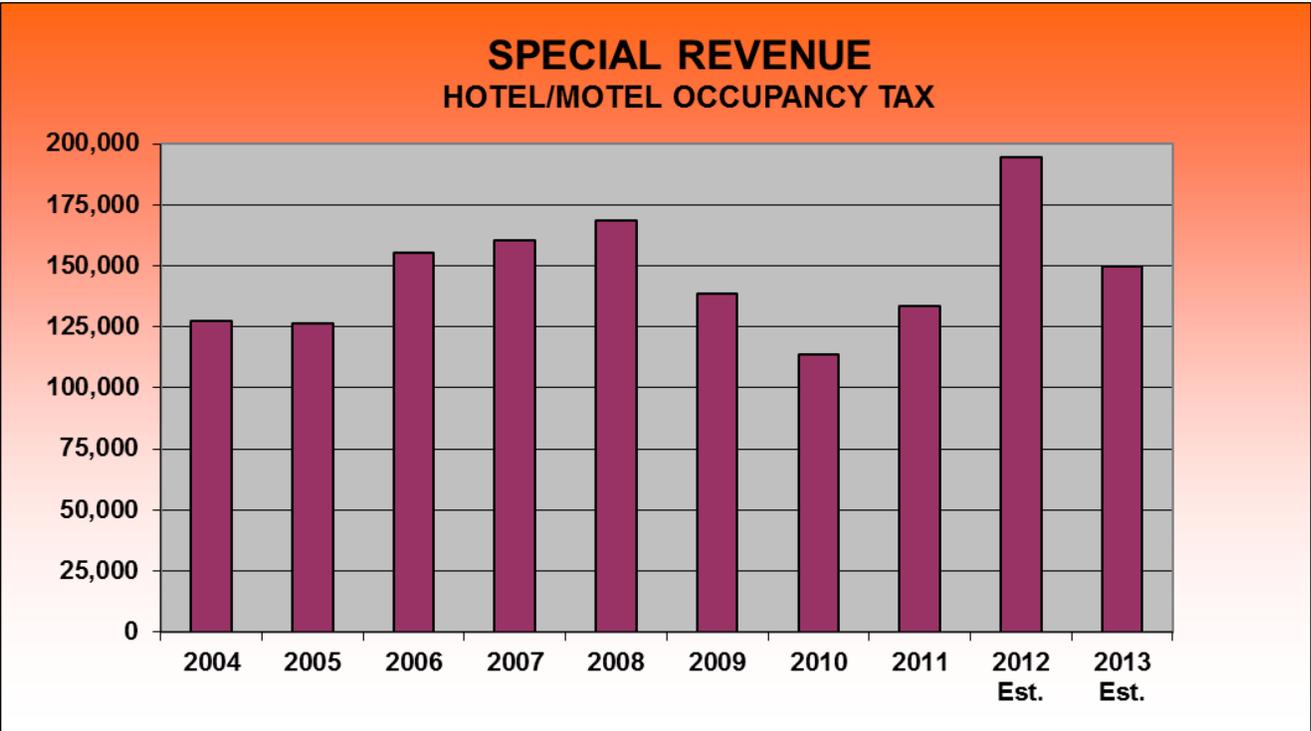
MISSION STATEMENT

TO PROMOTE TOURISM AND COMMUNITY DEVELOPMENT WITHIN THE CITY OF WHITE SETTLEMENT.

SPECIAL REVENUE- HOTEL/MOTEL OCCUPANCY TAX

	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2011</u>	<u>BUDGET FY 2012</u>	<u>PROJECTED FY 2012</u>	<u>ADOPTED FY 2013</u>
REVENUES/SOURCES						
Property Taxes						
Consumer Taxes	138,664	113,712	133,505	150,000	194,549	150,000
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Interest	1,953	448	296	300	308	100
Interfund Transfers						
Other Funding	636	3,494	1,468	500	600	0
TOTAL REVENUES	141,253	117,654	135,269	150,800	195,456	150,100
EXPENDITURES/USES						
General Government						
Public Safety						
Public Works						
Public Health						
Culture/Recreation	130,657	134,741	116,486	269,100	127,300	142,700
Other						
Transfers						
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fee	0	0	0	0	0	0
TOTAL EXPENDITURES	130,657	134,741	116,486	269,100	127,300	142,700

Fund Number: 05



The chart above reflects revenue received from the Hotel Occupancy tax in the Special Revenue Fund.

<u>Fiscal Year</u>	<u>Hotel Occupancy Taxes</u>
2004	127,218
2005	126,371
2006	155,226
2007	160,462
2008	168,523
2009	138,664
2010.	113,712
2011	133,505
2012 Est.	194,549
2013 Est.	150,000

City of White Settlement

Hotel/ Motel – Occupancy Tax

Description

Under State Hotel Occupancy Tax Statues, use of hotel-motel tax receipts are limited to enhancing and promoting tourism, conventions and the hotel industry, establishing or improving convention centers, paying administrative costs associated with convention registration, tourism related advertising and promotions, arts enhancement, and historical restoration and preservation program. The City of White Settlement has primarily used occupancy tax receipts for promotional purposes. This budget contemplates the same basic objective but on a much broader, and more strategic, and more aggressive basis.

The funding is restricted to projects related to the promotion of tourism and community development. The revenues also supplement the activities of the Pride Commission, Chamber of Commerce, White Settlement Museum, Miss White Settlement Pageant, and the Community Chest Pageant. The Hotel/Motel Fund hosts special events throughout the City which includes Christmas, Easter, White Settlement Settler's Day, White Settlement Day Parade, and Movies-in-the Park, Current budget also includes a Veteran's Memorial plaque, flag pole and memorial walls in Veteran's Park.

Goals

Fund special events throughout the City which include Christmas, Easter, White Settlement Settler's Day, White Settlement Day Parade, and Miss White Settlement Pageant.

Objectives

Maintain funding at last year's levels or greater.

Performance Measures	Actual 2010-2011	Estimated 2011-2012	Projected 2012-2013
Participants in Special Events	9,256	9,300	9,450

City of White Settlement

Hotel/ Motel – Occupancy Tax

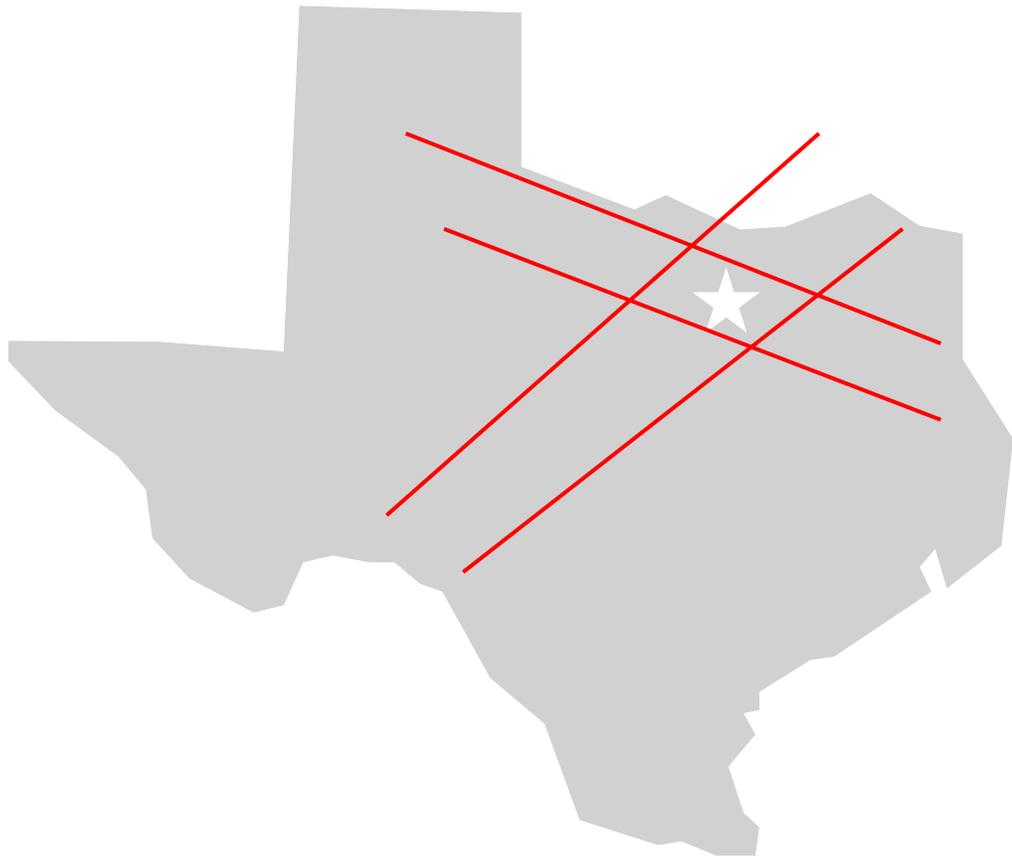
SUMMARY

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	2,398	0	0	0
Contractual	11,070	16,600	10,961	16,200
Other Services	103,018	233,500	116,339	106,500
Capital	0	0	0	0
Transfers	0	0	0	0
Reserves		19,000		20,000
TOTAL	\$ 116,486	\$ 269,100	\$ 127,300	\$ 142,700

PERSONNEL SCHEDULE

* There are no personnel costs paid directly by this department. The salaries and supplies are included in the General Fund.

CITY OF WHITE SETTLEMENT



SPECIAL REVENUE
PRIDE COMMISSION FUND

MISSION STATEMENT

TO ENHANCE THE ATTRACTIVENESS AND BEAUTY OF THE CITY AND TO REDUCE WASTE THROUGH RECYCLING AND REUSE.

SPECIAL REVENUE - PRIDE COMMISSION

	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2011</u>	<u>BUDGET FY 2012</u>	<u>PROJECTED FY 2012</u>	<u>ADOPTED FY 2013</u>
REVENUES/SOURCES						
Property Taxes						
Consumer Taxes						
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Interest	8	5	5	0	3	0
Interfund Transfers	6,250	6,250	6,250	6,250	6,250	7,500
Other Funding	57	87	87	0	102	0
TOTAL REVENUES	6,315	6,342	6,342	6,250	6,355	7,500
EXPENDITURES/USES						
General Government						
Public Safety						
Public Works						
Public Health						
Culture/Recreation						
Other	6,239	4,400	4,400	6,250	8,087	7,500
Transfers						
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fee	0	0	0	0	0	0
TOTAL EXPENDITURES	6,239	4,400	4,400	6,250	8,087	7,500

Fund Number: 17

City of White Settlement

Special Revenue – Pride Commission

Description

This board was established by ordinance in 1996 by the City Council and comprised of seven members and two alternates. The appointees should represent businesses, industries, education, and neighborhoods. Prior to 1999, the division was in General Fund and managed by the Code Enforcement Department. This fund is financed from donations and revenue from the General Fund.

Goals

To gather data, prepare plans, recommend, advise, and assist the City Council and City Manager in promoting and advancing integrated, systematic, and comprehensive programs and efforts to reduce and remove litter, trash, debris, and other such items and materials as detract from the beauty, cleanliness, health, and safety of the City and its citizens.

To enhance the attractiveness and beauty of the City.

To reduce waste through recycling and reuse.

To encourage and organize broad citizen participation and community involvement in accomplishing the litter and debris reduction, beautification, and recycling.

To evaluate, monitor, and report on the status and progress of the above.

City of White Settlement

Special Revenue – Pride Commission

SUMMARY

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	2,351	2,850	2,199	2,100
Contractual	2,049	3,400	5,888	5,400
Capital	0	0	0	0
Intergovernmental	0	0	0	0
Reserves		0	0	0
TOTAL	\$ 4,400	\$ 6,250	\$ 8,087	\$ 7,500

PERSONNEL SCHEDULE

* There are no personnel costs paid directly by this department.

SPECIAL REVENUE

CRIME CONTROL AND PREVENTION DISTRICT

The Citizens of White Settlement voted on January 20, 1996, to create a White Settlement Crime Control and Prevention District by the adoption of local sales and use tax at a rate of one-half of one percent. The revenue source allows the City to provide funding for police personnel, purchase capital equipment, construct a new police facility, and provide many crime prevention programs. The tax was readopted in May 2010 for an additional twenty-year period beginning January 2011.

The Crime Prevention and Control District is legally separate from the City and governed by a seven-member board approved by the City Council. For financial reporting purposes, the units are reported as a component unit and as a part of the City's operations. The District pays the City five percent (5%) of the gross crime tax receipts for administrative and other services in monthly installments.

MISSION STATEMENT

TO ENHANCE EXISTING POLICE PROGRAMS, TO CREATE NEW CRIME PREVENTION PROJECTS, AND REDUCE CRIME WITHIN THE CITY.

SPECIAL REVENUE – CRIME DISTRICT

	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2011</u>	<u>BUDGET FY 2012</u>	<u>PROJECTED FY 2012</u>	<u>ADOPTED FY 2013</u>
REVENUES/SOURCES						
Property Taxes						
Consumer Taxes	1,063,663	1,025,382	1,333,427	1,150,000	1,505,058	1,500,000
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Interest	2,507	1,001	745	750	808	500
Interfund Transfers						
Other Funding	0	0	0	0	0	0
TOTAL REVENUES	1,066,170	1,026,383	1,334,172	1,150,750	1,505,866	1,500,500
EXPENDITURES/USES						
General Government						
Public Safety	327,163	360,252	385,430	453,900	404,803	683,299
Public Works						
Public Health						
Culture/Recreation						
Other						
Transfers	605,000	605,000	825,373	787,373	787,373	1,106,373
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fee	0	0	0	0	0	0
TOTAL EXPENDITURES	9,32,163	965,252	1,210,803	1,241,273	1,192,176	1,789,672

Fund Number: 08

City of White Settlement

Special Revenue – Crime Control and Prevention District

Description

The Crime Control and Prevention ½ cent sales tax was first approved by 79% of the White Settlement voters in January 1996 for a five-year period and implemented in July 1996. On January 20, 2001, the voters elected to continue the White Settlement Crime Control and Prevention District for an additional ten years. During the May 2010 election, voters elected to continue the Crime Control District for an additional twenty-year term beginning in January 2011. This will give the city leaders and police administrators an opportunity to make long-range plans that will ensure our community that their needs will be met.

Crime Control and Prevention District is an entity that raises funds for use by the police department and other community crime prevention efforts. This money comes from a ½ percent sales tax on items purchased in White Settlement. It is not collected on groceries, prescriptions, or motor vehicles.

Since the implementation of the Crime Control and Prevention District tax in 1996, land has been acquired and a 15,000 square foot Law Enforcement Center has been constructed. Other improvements include computer systems for use in the Center and in patrol cars, a new radio communication system, security equipment, and other special purpose equipment. The tax also funds additional police officers, new patrol cars, and numerous community service programs.

Uniform Crime reports published by the FBI has shown a 45% decline in major crimes in White Settlement, between 1996 and 2000. Indicators suggest that this decline in criminal activity should continue, if the city continues to maintain the greater police presence. That increased presence is possible through these tax dollars and the community support.

A program grant “Caring for Cubs” through the White Settlement Independent School District was first approved in March 2002, and has been continued for the 2011-2012 fiscal year in the amount of \$35,000. The program is an after school program aimed at providing activities and life guidance to elementary aged children that are considered “at risk”. The Crime Board made a requirement of the award of this grant that an oral report be presented quarterly and a copy of the WSISD audit for the fiscal year in which the program occurred be forwarded to the City for its records and the ability of the City and Crime District to ensure that these public funds were audited and spent in accordance with State law provisions for public funds.

This fund continues to absorb the percentage for the Police Department share of the Motorola radios which were purchased in 2010. Final payment will be in November 2012.

City of White Settlement

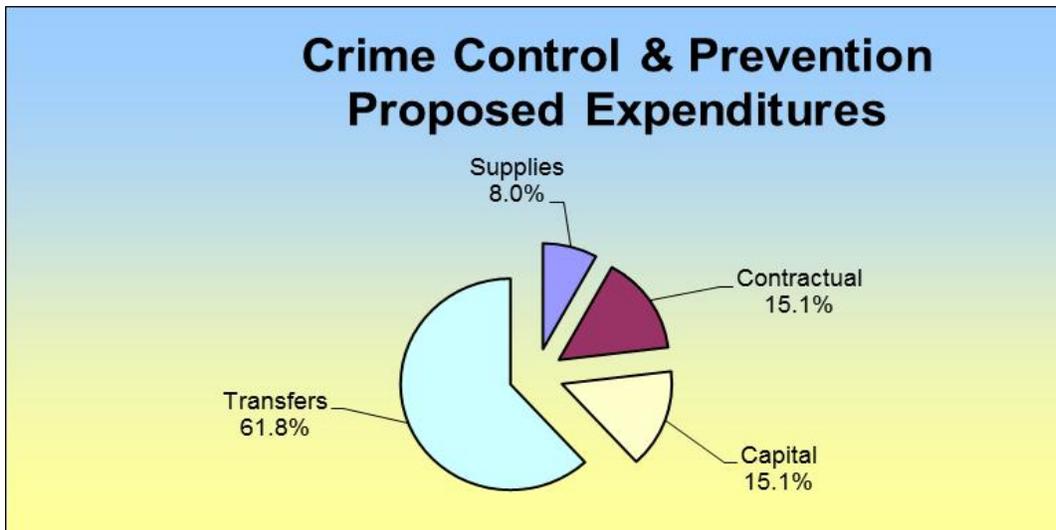
Special Revenue – Crime and Prevention District

SUMMARY

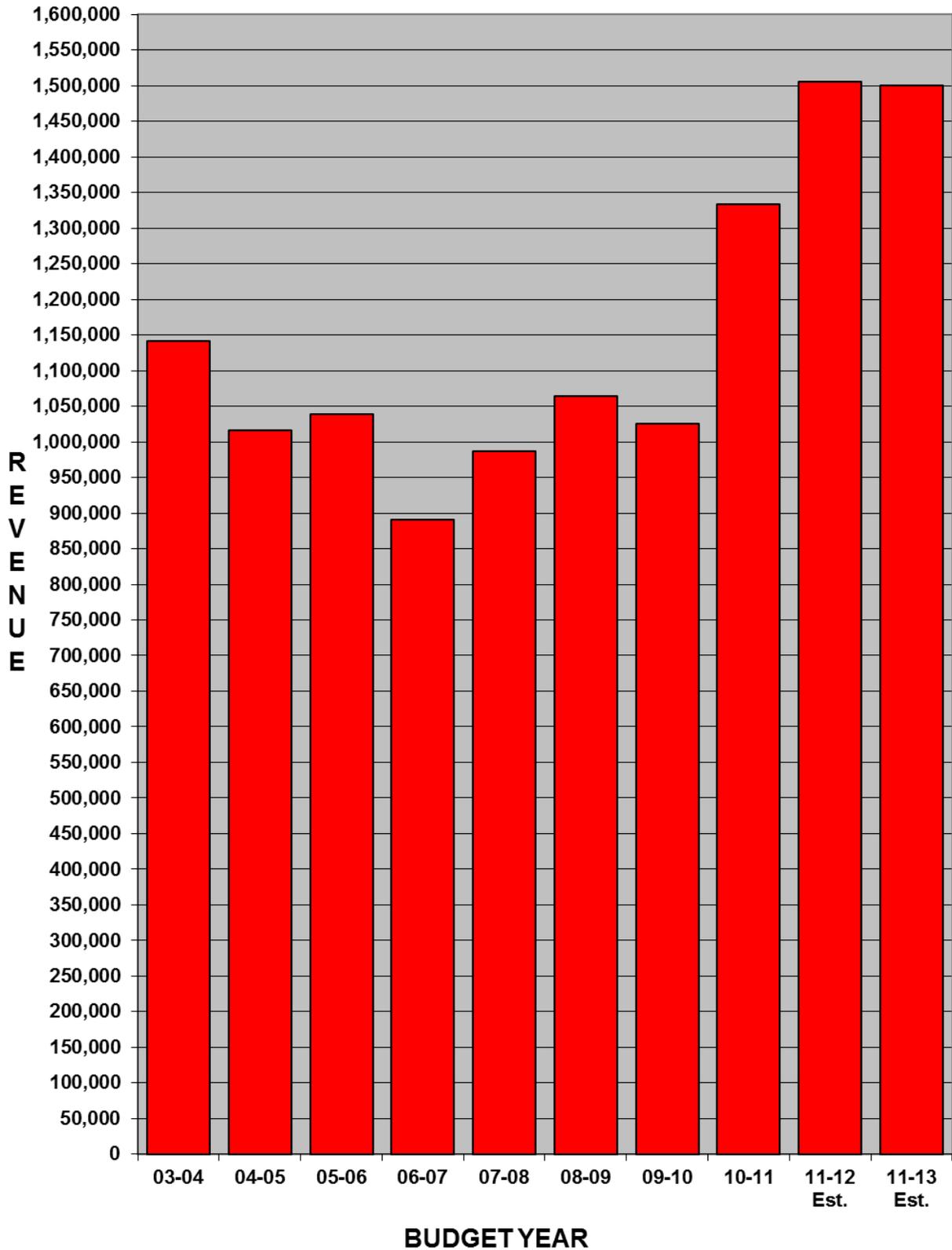
EXPENDITURES	Actual 2011-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Materials/Supplies	67,056	82,662	67,134	143,197
Contractual	245,789	239,763	205,013	270,402
Capital	72,585	131,475	132,656	269,700
Debt Service	0	0	0	0
Transfers	825,373	787,373	787,373	1,106,373
Reserves				
TOTAL	1,210,803	\$ 1,241,273	\$ 1,192,176	\$ 1,789,672

PERSONNEL SCHEDULE

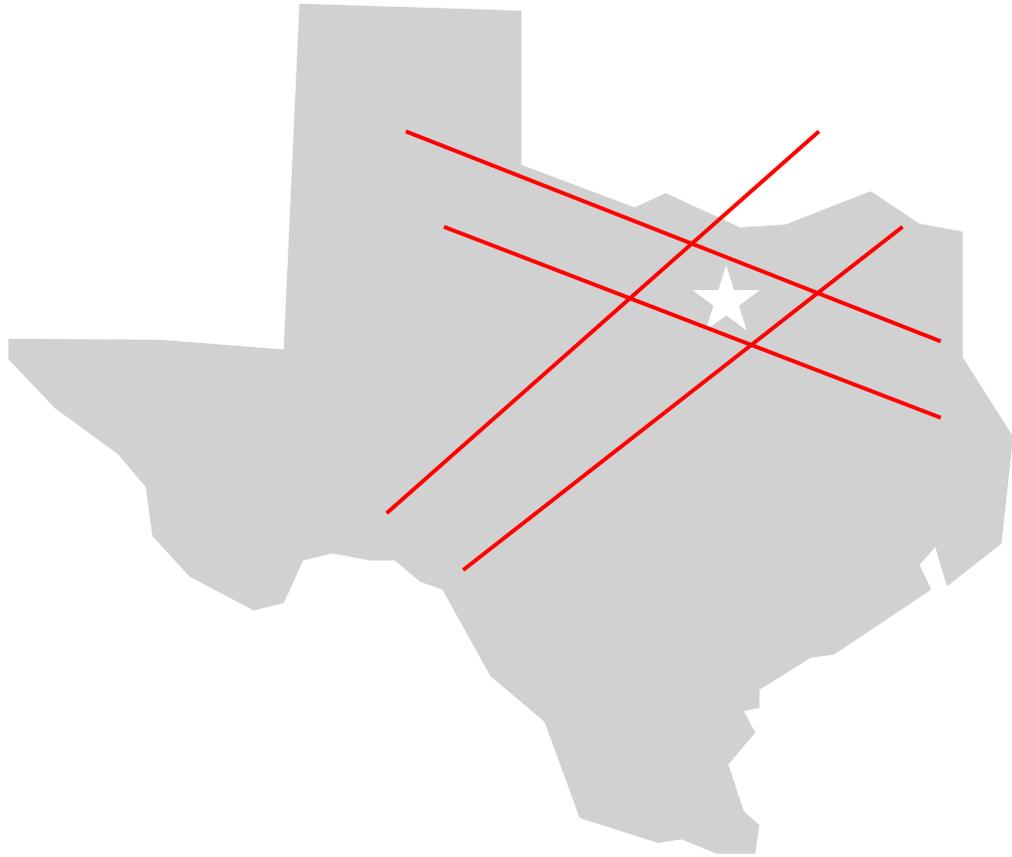
There are no personnel costs paid directly by this fund, but a transfer is made to the General Fund to help pay a portion of the costs for personnel, Motorola radios, and contractual services for the Police Department. Crime District approved to reinstate the patrol officer's position which the General Fund froze in the fiscal year 2011.



ANNUAL 1/2% CRIME DISTRICT SALES TAX REVENUE



CITY OF WHITE SETTLEMENT



SPECIAL REVENUE

STORM WATER UTILITY FUND

In 2005-2006 the City created the Storm Water Utility Fund. It is the intent of the City to fund a Storm Water Utility System that fairly and equitably allocates the cost of storm water control to properties in proportion to storm water run-off potential for each class of property. Fees were established in order to recapture the estimated costs of handling the storm water run-off from properties inside the city limits. The fees were not assessed until March 2006. The City Council has the control of the expenditure of funds in this fund. Funds may be used to acquire land, structures and associated engineering or architect fees, machinery, equipment or debt service for issued bonds.

MISSION STATEMENT

TO ENSURE THAT THE COLLECTION OF STORM WATER RUN-OFF AND CONTROL OF STORM WATER WITHIN THE CITY LIMITS ADEQUATELY PROTECTS THE HEALTH, SAFETY AND WELFARE OF THE CITIZENS OF THE CITY, INCLUDING THE PROTECTION FROM LOSS OF LIFE AND DAMAGE TO PROPERTY CAUSED BY SURFACE WATER OVERFLOWS AND SURFACE WATER STAGNATION.

STORM WATER UTILITY FUND

	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2011</u>	<u>BUDGET FY 2012</u>	<u>PROJECTED FY 2012</u>	<u>ADOPTED FY 2013</u>
REVENUES/SOURCES						
Property Taxes						
Consumer Taxes						
Franchise Fees						
Licenses & Permits						
Fines & Forfeitures						
Charges for Service	564,784	530,991	534,690	522,600	518,382	531,500
Interest	6,563	2,260	1,785	1,800	1,145	500
Interfund Transfers	250,000	0	0	0	0	0
Other Funding	80,917	0	0	0	70,000	0
TOTAL REVENUES	902,264	533,251	536,475	524,400	589,527	532,000
EXPENDITURES/USES						
General Government						
Public Safety						
Public Works	703,439	99,574	102,877	405,728	32,503	532,000
Public Health						
Culture/Recreation						
Other						
Transfers						
DEBT SERVICE						
Transfer to Debt Service		105,647	868,233			
Other-Fiscal Agent Fees						
TOTAL EXPENDITURES	703,439	205,221	971,110	405,728	32,503	532,000

Fund number: 23

City of White Settlement

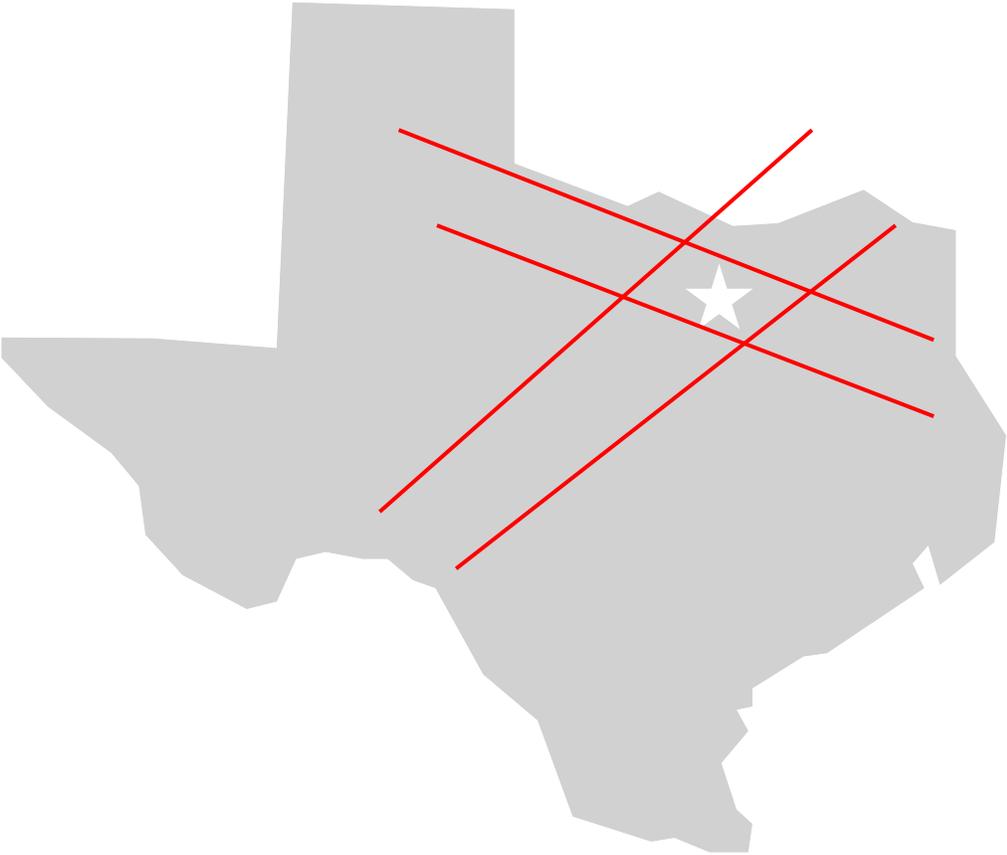
Special Revenue – Storm Water Utility Fund

SUMMARY

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Contractual	100	0	100	0
Capital Outlay	102,777	405,728	32,403	532,000
Debt Service	118,233	0	0	0
Farmers Branch Flood	750,000	0	0	0
TOTAL	\$ 971,110	\$405,728	\$ 32,503	\$ 532,000

*In 2011, City Council transferred \$750,000 to the Farmers Branch Flood Control Project in order to secure the US Army Corps of Engineer federal funds. The project had run over the allocated funds and in order for the Project to continue with modified design, it was necessary for the City to deposit \$1.5 M to secure the federal dollars. Revised bidding and scope will continue into the new year. The City Council felt this was critical in order to make the best decision for the City

CITY OF WHITE SETTLEMENT



City of White Settlement FY 2012-2013 Annual Budget Capital Improvements Program

The City of White Settlement Capital Improvements Program (CIP) is a process by which the City develops a multi-year plan for major capital expenditures that matches available resources and satisfies City tax rate stabilization objectives. Generally, the CIP includes improvements that are relatively expensive, are non-recurring, have a multi-year useful life, and like capital outlay items, result in capital assets. These include the construction and acquisition of new buildings, additions to or renovations of existing buildings, construction and reconstruction of streets, drainage improvements, water and sanitary sewer improvements, land purchases, and major equipment purchases. Due to the nature and total cost of the identified projects, bond proceeds are often the major source of revenues. The CIP is a dynamic process, with projects added and deleted from the funded and unfunded lists as they move through the project completion process.

The following are considerations used in the evaluation of Capital Improvement Projects:

- * Fiscal impacts
- * Health and safety effects
- * Community economic effects
- * Environmental, aesthetic and social effects
- * Amount of disruption and inconvenience caused
- * Brings project up to local minimum standards
- * Distributional effects
- * Feasibility, including public support and project readiness
- * Implications of deferring the project
- * Advantages accruing from relation to other capital projects
- * Responds to an urgent need or opportunity

**City of White Settlement
FY 2012-2013 Annual Budget
Street Improvement Fund**

5% Water and Sewer Franchise Fee placed into a separate fund known as the **Street Improvement Fund** and shall be used exclusively for construction and improvements of public streets within the City of White Settlement.

An ordinance was passed on September 14, 1999 and the franchise fee became effective with the 1999-2000 fiscal years' budget. The General Fund has historically transferred \$50,000 into this fund each year to be used for street improvements. The transfer is anticipated to be reinstated when economy improves. Interest is earned on the account and revenues received from street assessments will benefit the fund.

Projects are discussed annually and will involve street reconstruction that will add to the value of life of the infrastructures. The City's portion of the Community Development Block Grant street improvement projects will also come from this fund. The overlays projects provide an effective rehabilitation process, results in longer life to the street, smoothes the ride of the pavement and allows for greater coverage of the City. Tarrant County manpower is used for the labor through an inter-local agreement with the City of White Settlement.

Street Selection Criteria

- Roughness
- Base Condition
- Curb and Gutter Condition
- Condition of Underground Utilities

Suitable Street for Overlay

• Streets with Grade 9 & 10	18.70 miles	40.06%
• Street with Grade of 4 & Lower	4.60 miles	9.85%
• Asphalt Streets with Bad Utilities	12.94 miles	27.70%
• Targeted Asphalt Streets	<u>10.46 miles</u>	<u>22.39%</u>
Total Asphalt Streets	46.70 miles	100%

Street Inventory

• Concrete Streets	5.27 miles
• Unimproved Streets	2.04 miles
• Asphalt Streets	<u>46.70 miles</u>
Total Miles of Streets	54.01 miles

Why Overlays? Increases Life of Pavement, Enhances "Ride ability, Quick Construction Time, and Cost Effective.

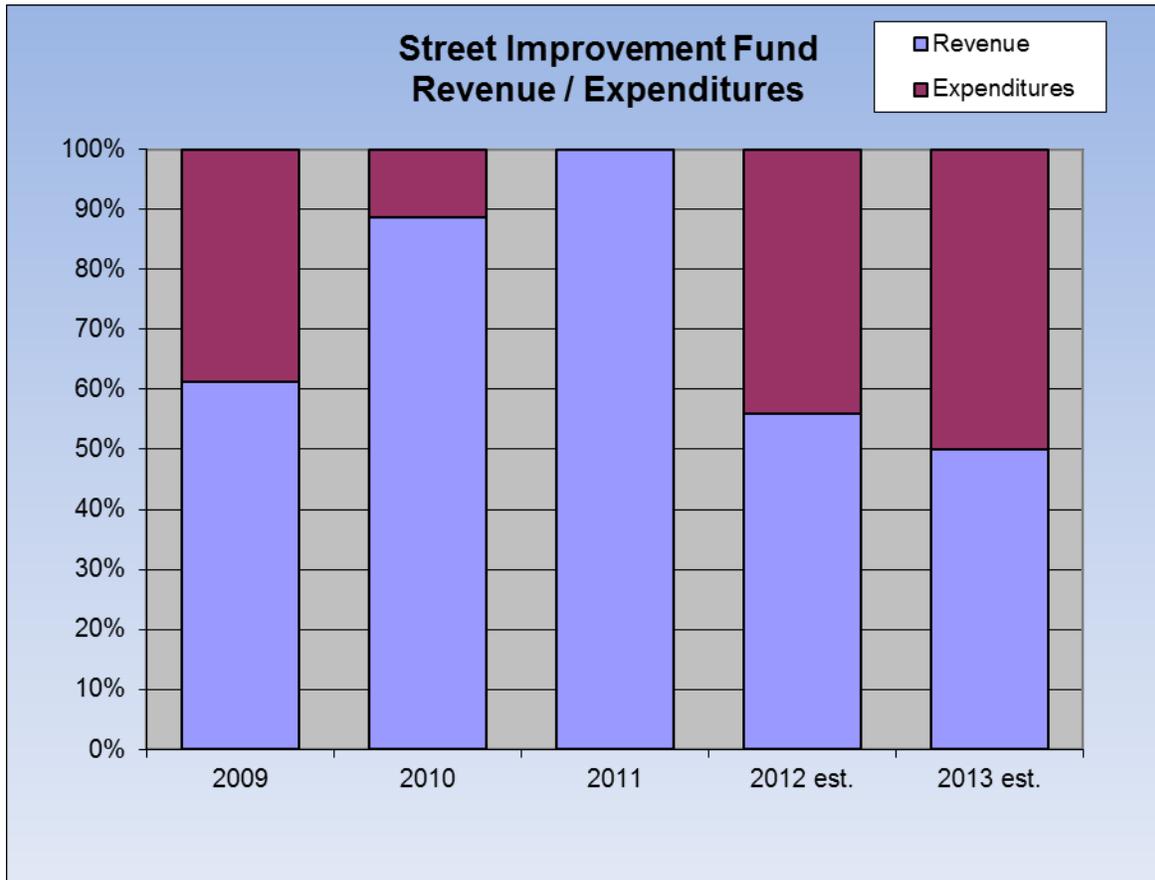
STREET IMPROVEMENT FUND

	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2011</u>	<u>ACTUAL FY 2012</u>	<u>PROJECTED FY 2012</u>	<u>ADOPTED FY 2013</u>
REVENUES/SOURCES						
Property Taxes						
Consumer Taxes						
Franchise Fees	\$269,176	\$272,103	\$273,700	\$277,500	\$259,828	\$313,383
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Intergovernmental	0	0	0	0	0	0
Interest	2,382	971	1,010	850	1,034	600
Interfund Transfers	50,000	50,000	0	0	0	50,000
Other Funding	0	0	0	0	0	0
TOTAL REVENUES	\$321,558	\$323,074	\$274,710	\$278,350	\$260,862	\$363,983
EXPENDITURES/USES						
General Government						
Public Safety						
Public Works	\$203,561	\$41,054	\$0	\$278,350	\$204,725	\$363,983
Public Health						
Culture/Recreation						
Interfund Transfers						
Other						
DEBT SERVICE						
Principal						
Interest						
Other – Fiscal Agent Fee	0	0	0	0	0	0
TOTAL EXPENDITURES	\$203,561	\$41,054	\$0	\$278,350	\$204,725	\$363,983

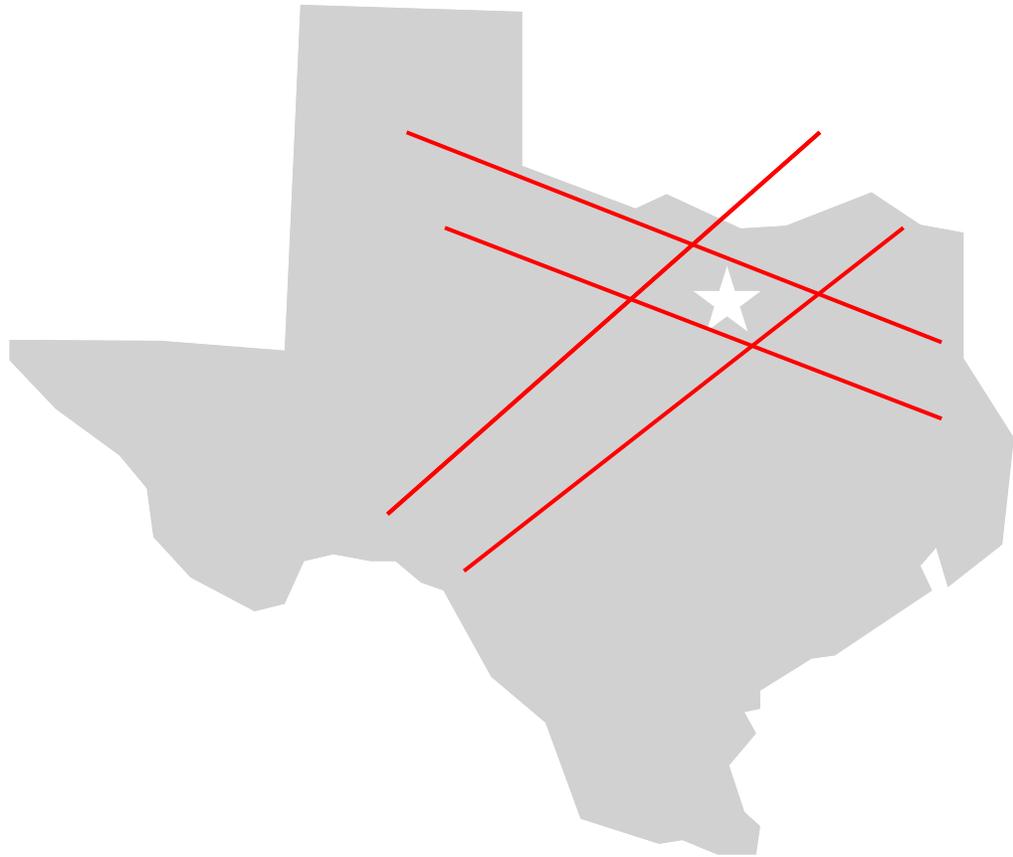
Fund number: 10

City of White Settlement Street Improvement Fund

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Contractual	0	0	0	0
Capital Outlay	0	278,350	204,725	363,983
Intergovernmental	0	0	0	0
Reserves	0	0	0	0
Total	\$ 0	\$ 278,350	\$ 204,725	\$ 363,983



City of White Settlement



FY 2012-2013 Annual Budget Sewer I & I Fund

The two factors which determine the cost of sewer are the rate which the City of Fort Worth charges their customers and the volume of sewer which flows through the metering stations. Obviously, the City of White Settlement has limited influence on Fort Worth's rate plan and no other viable option in regards to sewer treatment exists. The volumes which enter the system may be reduced when leaks are detected and repaired or when "cross connections" to the sewer system are discovered and subsequently eliminated. The phenomenon known as "Inflow and Infiltration (I&I)" is used in engineering terms to describe these types of leaks into sewer systems.

- **Inflow** occurs when rainwater is misdirected into the sanitary sewer system instead of the storm sewers. Examples include roof leaders, yard and area drains, manhole covers, and cross connections from storm drains. The remedy for inflow is to remove improper connections to the sanitary sewer system.
- **Infiltration** occurs when ground water seeps into the sanitary sewer system through cracks or leaks in sewer pipes. The cracks or leaks may be caused by age related deterioration, loose joints, damage or root infiltration. The remedy is repairing or replacing the leaking infrastructure.

I&I are a cause of sanitary sewer overflows and backups that release raw sewage into the environment and homes. In addition, excess storm and ground water entering the sanitary sewer system through I & I results in increased wastewater treatment costs, which are passed on to the ratepayers. Reducing the sources of I&I will help protect the environment from sanitary sewer backups and overflows as well as help keep down sewer system costs and treatment costs.

For 2012-2013 the surplus in the Utility Debt Fund will go towards the \$57,069 deficit in the Sewer I&I. The Lariat Lift Station and the Las Vegas Sewer Improvement are estimated to cost \$1.2 million which was approved by the City Council in August 2012.

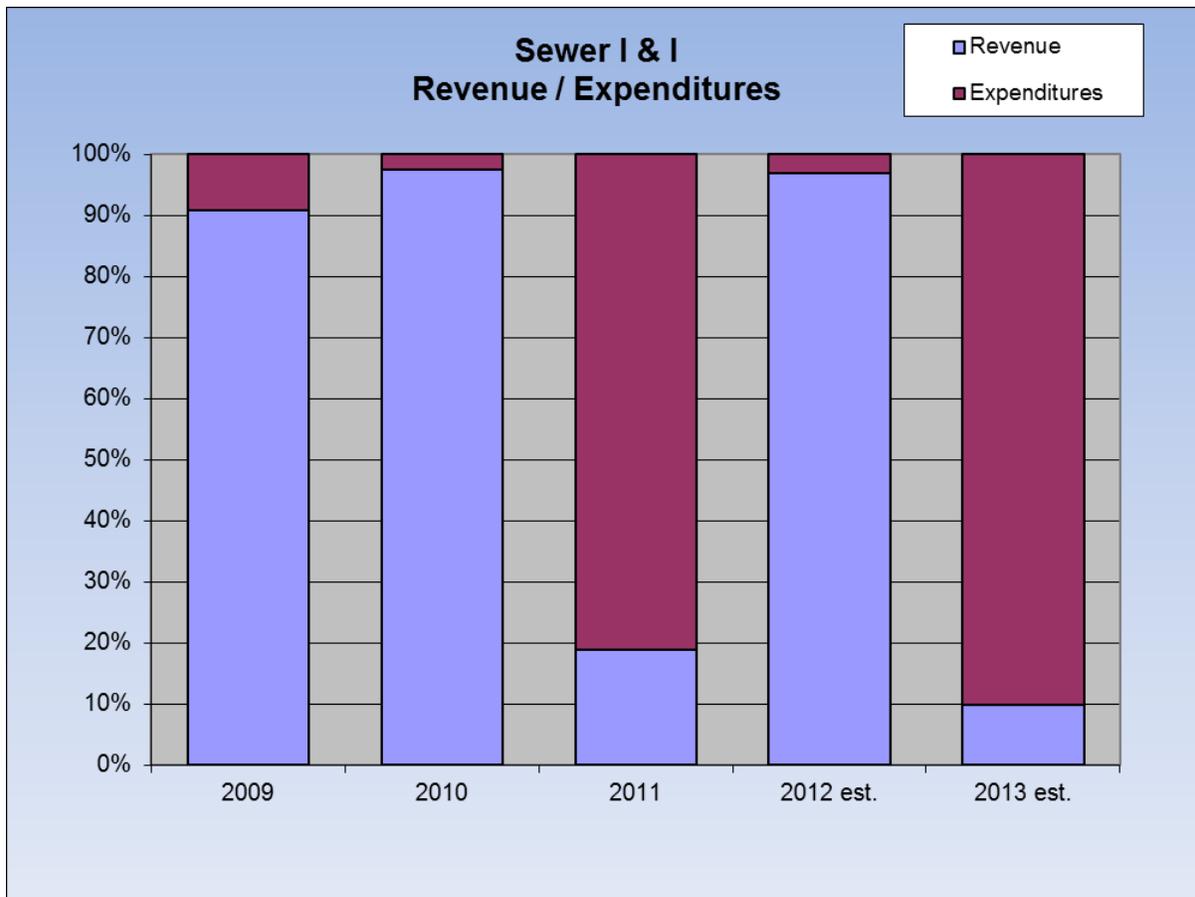
SEWER I & I FUND

	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2011</u>	<u>BUDGET FY 2012</u>	<u>PROJECTED FY 2012</u>	<u>ADOPTED FY 2013</u>
REVENUES/SOURCES						
Property Taxes						
Consumer Taxes						
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Intergovernmental						
Interest	\$3,337	\$1,214	\$950	\$0	\$858	\$500
Interfund Transfers	150,000	150,000	0	125,000	125,000	\$130,000
Other Funding	0	0		0	0	0
TOTAL REVENUES	\$153,370	\$151,214	\$950	\$125,000	\$125,858	\$130,500
EXPENDITURES/USES						
General Government						
Public Safety						
Public Works	\$0	\$0	\$0	\$0	\$0	\$0
Public Health						
Culture/Recreation						
Interfund Transfers						
Other	15,605	4,071	4,071	125,000	4,071	1,200,000
DEBT SERVICE						
Principal						
Interest						
Other – Fiscal Agent Fee						
TOTAL EXPENDITURES	\$15,605	\$4,071	\$4,071	\$125,000	\$4,071	\$1,200,000

Fund number: 24

City of White Settlement Sewer I & I Fund

EXPENDITURES	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Approved 2012-2013
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Contractual	0	0	0	0
Capital Outlay	4,071	125,000	4,071	1,200,000
Intergovernmental	0	0	0	0
Reserves	0	0	0	0
Total	\$ 4,071	\$ 125,000	\$ 4,071	\$ 1,200,000



CITY OF WHITE SETTLEMENT

CAPITAL IMPROVEMENTS PROGRAM

A Capital Improvement Program is a schedule of public Physical Improvements to be constructed with estimated resources available to finance the projected expenditures.

Capital Improvements are any expenditure of public funds for the purchase, construction, rehabilitation, replacement or expansion of the physical assets of the community when the project is relatively large in size, expensive (the City's capital threshold is \$5,000), long-term and permanent. Some common examples include streets, tennis courts, fire stations, water and sewer lines and fire engines. Capital expenditures are financed from a variety of sources to include long-term and short-term debt, current revenues, grants from other governmental entities, and donations from foundations, businesses, individuals and non-profit organizations. A detailed listing of financing methods is found on the following pages.

Functions of a Capital Improvement Program

- ❖ Estimating capital requirements, budgeting priority projects and developing revenue sources for proposed improvements.
- ❖ Scheduling all capital projects over a fixed period with the appropriate planning implementation and informing the public of projected capital improvements.
- ❖ Coordinating the activities of various departments in meeting project schedules.
- ❖ Monitoring and evaluating the progress of capital projects.

Capital Improvements Policy

The City of White Settlement prioritizes the funding of capital projects on the basis of a Capital Improvements Plan. The functions of the Capital Improvement Plan are as follows:

1. Estimating capital requirements
2. Scheduling all capital projects over a fixed period with appropriate planning and implementation.

3. Budgeting priority projects and developing revenue sources for proposed improvements.
4. Coordinating the activities of various departments in meeting project schedules.
5. Monitoring and evaluating the progress of capital projects.
6. Informing the public of projected capital improvements.

The following questions are considered when justifying a project:

1. What is the relationship of the project to the progress of the entire city?
2. Is the project part of a large program? How does it relate to the goals of the program?
3. How many citizens will be helped by it? How many citizens will be harmed or inconvenienced if the project is not considered?
4. Will it add to the value of the surrounding area? Will it increase the valuation of local property?
5. Will it increase efficiency or performance of a service? Will it reduce the on-going costs of a service or facility?
6. Will it provide a service required for economic development of the community? What improvements would be of the most value in attracting commercial and industrial firms?
7. Is the project required to complete or make fully usable a major public improvement?
8. Will rapid urban growth in the area of the proposed project increase the costs of land acquisition if the project is deferred?
9. Is the project well identified by the citizens? Does it have established voter appeal?
10. Is the project needed to protect public health or safety?

Methods of Financing Capital Improvements Projects

Certificates of Obligations

Certificates of Obligations are issued with limited revenues pledged by the water and sewer systems. Voter approval is not required.

Donations

Donations are periodically received, by the City, from individuals, businesses, foundations and non-profit organizations.

Earmarked Funds

With Earmarked Funds, monies are accumulated in advance or set aside for capital construction or purchase. The accumulation may result from surplus of earmarked operational revenues or sale of capital assets.

Enterprise Funds

Enterprise Funds are established from the delivery of specific services – where money paid to administer the services and the expenses (as a result of providing services) are accounted for separate from the general fund budget of the City.

General Fund

General Fund is the financing of improvements from revenues such as general taxation, fees and service charges.

General Obligation Bonds

With General Obligation bonds, the taxing power of the jurisdiction is pledged to pay interest and retire the debt. General Obligation Bonds can be sold to finance permanent types of improvements such as municipal buildings, streets and parks and recreation facilities. Voter approval is required.

Revenue Bonds

Revenue Bonds frequently are sold for projects that produce revenues, such as water, sewer and electric systems. Voter approval is not required.

Special Assessments

Public works that benefit particular properties may be financed more equitably by special assessments (i.e., paid by those who directly benefit).

State and Federal Grants

State and Federal Grant-in-Aid programs are available for financing a number of programs. These may include streets, water and sewer facilities, airports, parks and playgrounds. The costs of funding these facilities may be borne completely by grant funds or a local share may be required.

Impacts of Capital Improvements on Operating Budget

Due to slower economic times and in an effort to reduce budget costs, many of the capital improvements were delayed in the past two years. Slowly, with increased sales tax and property taxes, Capital Improvements are being reinstated. Scheduled for FY 2012-2013 include the completion of 38th Year CDBG Project (water main on Delmar Street from Pemberton Street to Meadow Park), Farmer's Branch Flood Reduction, Lariat Lift Station and Las Vegas Sewer Improvements, Sewer Improvements at City Hall, vehicle purchases, and updates to several City buildings, as well as equipment replacements and/or upgrades for Public Safety. There should be no major impact on operating budgets for most of the capital items scheduled.

FY 2012-2013 Capital Improvements

The following pages identify the capital improvements that have been authorized in FY 2012-2013 and includes the project or equipment, the department requesting the item, the fund in which expenditures will be recorded, the sources of funds, the cost and the reason the project is being undertaken or equipment being purchased.

**CITY OF WHITE SETTLEMENT
CAPITAL IMPROVEMENTS BY FUND**

2012-2013 Capital Improvement Program	GENERAL FUND	WATER/ SEWER FUND	ECONOMIC DEVELOP	CRIME CONTROL	STREET IMPROVE	SEWER I&I	STORM WATER UTILITY
<u>ADMINISTRATION</u>							
Facility Maintenance	60,000						
Management Information	10,000						
Purchasing / Warehouse	21,000						
<u>CULTURE/RECREATION</u>							
Recreation							
Senior Center	15,000						
TOTAL	<u>106,000</u>	-	-	-	-	-	-
<u>PUBLIC SAFETY</u>							
Fire	10,000						
Police Patrol / CID				269,700			
TOTAL	<u>10,000</u>	-	-	<u>269,700</u>	-	-	-
<u>PUBLIC WORKS</u>							
Drainage							532,000
Streets					363,983		
TOTAL	-	-	-	-	<u>363,983</u>	-	<u>532,000</u>
<u>WATER / WASTEWATER</u>							
Utility Billing		57,500					
Water Production		41,000					
Water Distribution		310,000					
Wastewater						1,200,000	
TOTAL	-	<u>408,500</u>	-	-	-	<u>1,200,000</u>	-
<u>ECONOMIC DEVELOPMENT</u>							
EDC - Operational			50,000				
EDC - Director			25,000				
EDC - Parks Operational			218,000				
TOTAL	-	-	<u>293,000</u>	-	-	-	-
TOTAL CIP BY FUND	<u>116,000</u>	<u>408,500</u>	<u>293,000</u>	<u>269,700</u>	<u>363,983</u>	<u>1,200,000</u>	<u>532,000</u>
<u>CAPITAL</u>							
	Capital Fund						
100 Year Flood Event	<u>860,985</u>						

CAPITAL IMPROVEMENTS PROGRAM
FY 2012-2013

ADMINISTRATION IMPROVEMENT PROGRAM / FINANCE

MANAGEMENT INFORMATION SERVICES

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Power System - Multi Voltage Automatic Transfer Switch	Management Information Services	General Fund	General Fund Operating	\$ 10,000

Effect on operating budget: None

PURCHASING / WAREHOUSE

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Replace 1 Vehicle	Purchasing / Warehouse	General Fund	General Fund Operating	\$ 21,000

Effect on operating budget: None

FACILITY MAINTENANCE

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Building Improvements for Maintenance Facility	Facility Maintenance	General Fund	General Fund Operating	\$ 60,000

Effect on operating budget: None

TOTAL ADMINISTRATION IMPROVEMENT PROGRAM **\$ 91,000**

CULTURE/RECREATION IMPROVEMENT PROGRAM

SENIORS SERVICES

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Upgrades to Kitchen	Seniors Center	General Fund	General Fund Operating	\$ 15,000

Effect on operating budget: None

TOTAL CULTURE/RECREATION IMPROVEMENT PROGRAM **\$ 15,000**

PUBLIC SAFETY IMPROVEMENT PROGRAM

VOLUNTEER FIRE DEPARTMENT

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Storage Mezanine / Bunk Beds	Fire Department	General Fund	General Fund Operating	\$ 10,000

Effect on operating budget: None

POLICE PATROL

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Replace four (3) patrol vehicles and one (1) Police Chief Vehicle	Crime Control	Crime Control	Crime Control	\$148,800

Effect on operating budget: Anticipated decrease in vehicle maintenance and repairs

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Building Improvements (Pad & Awning for Storage Building; Upgrade Plumbing	Crime Control	Crime Control	Crime Control Operating	\$ 19,000

Effect on operating budget: None

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Furniture and Fixtures Desk Console with 911 Furniture	Crime Control	Crime Control	Crime Control Operating	\$ 22,000

Effect on operating budget: None

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Data Processing Equipment (Laptops)	Crime Control	Crime Control	Crime Control Operating	\$ 17,900

Effect on operating budget: None

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Other Equipment / K-9 Replacement	Crime Control	Crime Control	Crime Control Operating	\$ 62,000

Effect on operating budget: None

TOTAL PUBLIC SAFETY IMPROVEMENT PROGRAM **\$ 269,700**

PUBLIC WORKS IMPROVEMENT PROGRAM

STREET IMPROVEMENT FUND

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Various Street Improvement Projects	Street Improvement	Street Improvement	Street Improvement Operating	\$ 363,983

Effect on operating budget: None

DRAINAGE

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Various storm water drainage improvement projects	Storm Water Utility	Storm Water Utility	Storm Water Operating	\$ 532,000

Effect on operating budget: None

TOTAL PUBLIC WORKS IMPROVEMENT PROGRAM **\$ 895,983**

WATER/WASTEWATER IMPROVEMENT PROGRAM

UTILITY BILLING

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Data Processing Software	Utility Billing	Water/Wastewater	Water/Wastewater Operating	\$ 57,500

Effect on operating budget: None

WATER PRODUCTION

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Two (2) Replacement Vehicles	Water Production	Water/Wastewater	Water/Wastewater Operating	\$ 41,000

Effect on operating budget: None

WATER DISTRIBUTION

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Building Improvements – Fencing/Parking Lot	Water Distribution	Water/Wastewater	Water/Wastewater Operating	\$ 310,000

Effect on operating budget: None

SEWER I & I

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Lariat Lift Station / Las Vegas Sewer Improvement	Wastewater	Sewer I & I	Sewer I & I Operating Fund	\$1,200,000

Effect on operating budget: Anticipated decrease in wastewater treatment costs/upgrades to lift station

TOTAL WATER/WASTEWATER IMPROVEMENT PROGRAM \$1,608,500

ECONOMIC DEVELOPMENT IMPROVEMENT PROGRAM

ECONOMIC DEVELOPMENT

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Improvements to Central Park	EDC-Parks Operational	Economic Development	Economic Development Operating	\$ 200,000

Effect on operating budget: None

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Utility Vehicle	EDC-Parks Operational	Economic Development	Economic Development Operating	\$ 18,000

Effect on operating budget: None

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Land for future projects	EDC-Operational	Economic Development	Economic Development Operating	\$50,000

Effect on operating budget: None

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Entrance Signs	EDC-Director	Economic Development	Economic Development Operating	\$25,000

Effect on operating budget: None

TOTAL ECONOMIC DEVELOPMENT IMPROVEMENT PROGRAM \$293,000

FARMERS BRANCH FLOOD REDUCTION PROJECT

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Improvements to 100 Year Flood Event	Capital	Capital	2009 Bond, Stormwater Fund, Reserves	\$ 860,985

Effect on operating budget: 100 year Flood

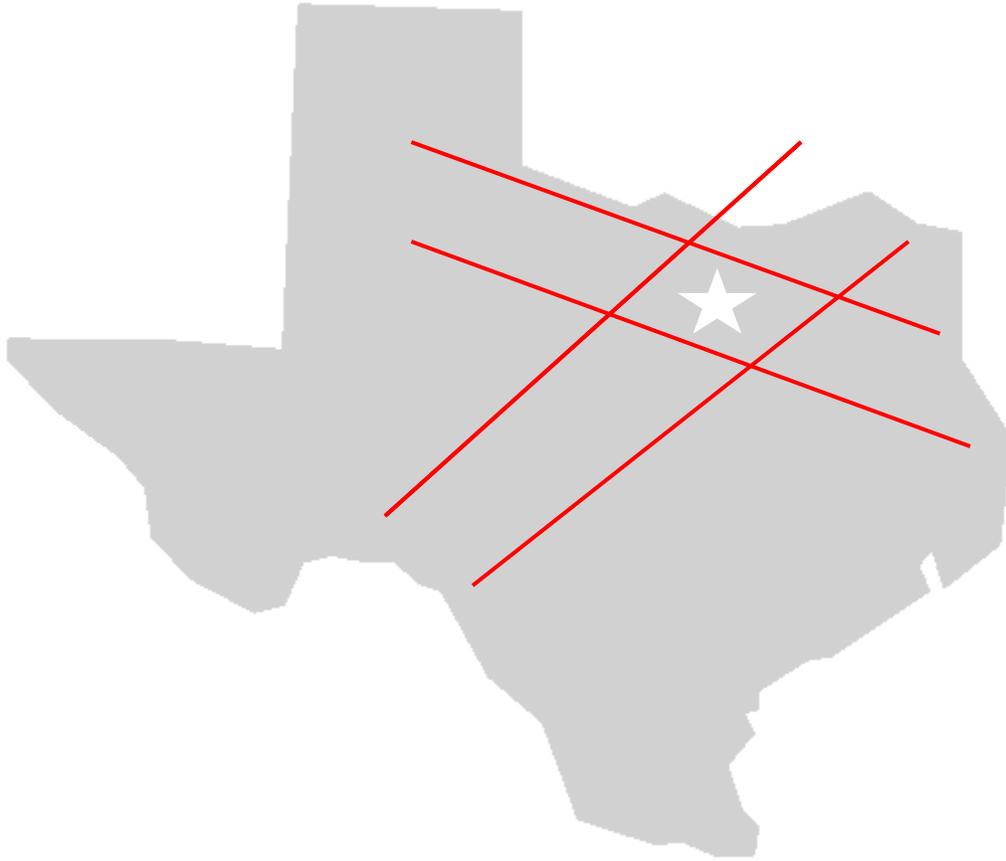
The Flood in June 2000 encouraged the City of White Settlement to continue their request for assistance from the Corps of Engineers to construct a Federal Flood Damage Reduction Project along Farmers Branch. More than 100 homes and businesses have experienced flooding in 2000 and again in 2004. In October 2001, the cost-share agreement for a feasibility study was presented to the Federal Government realizing that the "engineering and fact finding" efforts would not be viable for several years.

- 2005 - the voters **approved a \$6.15 M Bond**, which was thought at the time to be the City's share of the project;
- Then, a moratorium was placed on Federal Funding which wasn't lifted until 2007;
- **April 2008**, the Corps of Engineers met with the City Council to discuss the Design and Construction of Farmers Branch. At this time, the City's estimated share was \$10.5 M with the **total project being \$16.2 M**. The City Council discussed issuing an additional \$4 M Certificates of Obligations realizing the \$6.15 M approved by the voters in 2005 would not be sufficient;
- **May 2009**, the **\$6.15 M Bond was issued** and funding received. The 100% Design Plan was approved by the City Council in February 2010. The "Project" is the Locally Preferred Plan which provides protection for the 100-year flood event for the majority of the residents. This plan from the US Army Corps of Engineers prepared by Halff and Associates is composed of channel improvements to Farmers Branch Main Stem and the Las Vegas Trail Tributary;
- **May 2009** – Debt was also issued for the Sanitary Sewer Interceptor that ran the length of the channel which has been moved and enabled the flow line of the channel to be lowered. The City of Fort Worth Shares 51% of the cost of the Sewer Interceptor Project;
- **2009 - 2011** - 26 houses were purchased and demolished; residents were relocated; condemnation process necessary on some; Preliminary electric and communication lines relocated; Easements needed from 88 Parcels have been purchased and fences, trees, and sheds to be removed prior to construction;
- **June 2011**, the **construction project** became a reality; the City's share continued to increase being more than \$12-13 M with Federal Funding being maxed at \$7 M. The City Council was prepared to issue an additional 6 M Certificate of Obligation to complete the "Project"; Staff began legal requirements necessary for Bond Rating Companies, Financial Advisors, Publications, Bond Counsel, etc.
- **July 2011** - The City Secretary then received a petition signed by more than 5% of the Registered Voters of the City which brought a halt to the process; A Special Election was called to allow the Citizens of the City to make the decision if the additional Debt should be issued to complete the "Project". Election to be held in

November 2011 failed. City was required to deposit 1.5 M to the US Army Corps of Engineers to secure the balance of the federal funding revenues. If the election failed, the intent of the City Council was to allow the Corps of Engineers to minimize the scope of the design and bid a portion of the Project.

Construction bid will award on the reduced project which includes Channel Improvements. Work should begin in late 2012 and completed in 2013. City should not owe any additional money to the Corps of Engineers, and demolitions, utilities relocation, and professional services will be funded from balance of 2009 Bond

City of White Settlement



**CITY OF WHITE SETTLEMENT
APPROVED CITY EMPLOYEE POSITIONS**

	<u>2010-2011</u>		<u>2011-2012</u>		<u>2012-2013</u>	
	<u>Full-time</u>	<u>Part-time</u>	<u>Full-time</u>	<u>Part-time</u>	<u>Full-time</u>	<u>Part-time</u>
<u>GENERAL FUND</u>						
Administration	2		1		1	
City Secretary	1		1		1	
MIS	2		2		2	
Seniors Center	5		5		5	
Recreation	2	2	2	1	2	2
Parks	3		3		3	
Library	5	3	4	5	4	6
Animal Control	2	2	2	1	2	2
Finance	3		3		4	
Purchasing	3		3		2	
Personnel	2		1	2	1	2
Code Enforcement	7		6		7	
Municipal Facilities	2		2		2	
Street	6		5	2	6	2
Court	3		3		3	
Police Administration	21		22		23	
Police Patrol	24	5	26	5	26	5
Fire Protection		17		17		17
TOTAL GENERAL FUND	93	29	91	33	94	36
<u>WATER/SEWER FUND</u>						
Utility Billing	5		5		5	
Water Production	2		3		4	
Water Distribution	4		4		4	
Wastewater	4		4		4	
TOTAL WATER & SEWER	15		16		17	
<u>ECONOMIC DEVELOP FUND</u>						
Economic Development	1		1		1	
Parks Operational	5	1	5	1	6	1
TOTAL ECONOMIC DEVEL	6	1	6	1	7	1
TOTAL FOR CITY	114	30	113	34	118	37

CITY OF WHITE SETTLEMENT 2012-2013 PERSONNEL

GENERAL FUND											
DIVISIONS	FISCAL YEAR 2011-2012				# BY DIV	PROPOSED 2012-2013					# BY DIV
	FULL TIME	NEW FULL	PART TIME	SPECIAL		FULL TIME	REINSTATE FULL	PART TIME	SPECIAL	NEW F/T	
MAYOR AND COUNCIL				6	6				6		6
ADMINISTRATION	1				1	1					1
CITY SECRETARY	1				1	1					1
MIS	2				2	2					2
SENIORS CENTER	5				5	5					5
RECREATION	2		1		3	2		2			4
PARKS	3				3	3					3
LIBRARY	4		4	1	9	4		5	1		10
ANIMAL CONTROL	2		1		3	2		2			4
FINANCE	3				3	4					4
PURCHASING	3				3	2					2
PERSONNEL	1		2		3	1		2			3
CODE ENFORCEMENT	6				6	6	1				7
MUNICIPAL FACILITIES	2				2	2					2
STREET	5			2	7	5	1		2		8
COURT	3				3	3					3
POLICE ADMINISTRATION	22				22	22				1	23
POLICE PATROL	26			5	31	26			5		31
FIRE			17		17			17			17
TOTAL	91	0	25	14	130	91	2	28	14	1	136
WATER AND SEWER FUND											
DIVISIONS	FULL TIME	NEW FULL	PART TIME	SPECIAL	# BY DIV	FULL TIME	REINSTATE FULL	PART TIME	SPECIAL	NEW F/T	# BY DIV
UTILITY BILLING	5				5	5					5
WATER PRODUCTION	3				3	3	1				4
WATER DISTRIBUTION	4				4	4					4
WASTEWATER	4				4	4					4
TOTAL	16	0	0	0	16	16	1	0	0	0	17
ECONOMIC DEVELOPMENT FUND											
DIVISIONS	FULL TIME	NEW FULL	PART TIME	SPECIAL	# BY DIV	FULL TIME	REINSTATE FULL	PART TIME	SPECIAL	NEW F/T	# BY DIV
OFFICE OF ECO DEV	1				1	1					1
EDC PARKS	5			1	6	5	1		1		7
TOTAL	6	0	0	1	7	6	1	0	1	0	8
TOTAL EMPLOYEES	113	0	25	15	153	113	4	28	15	1	161

Total Full Time:

113

Total Full Time:

118

City of White Settlement

City of White Settlement																			
MASTER CLASSIFICATION & PAY GRADE TABLE																			
PAY GRADE	TEMP	TECH	CLERICAL			MAINTENANCE			FIRE	POLICE	D/D HEADS		MGT	FROM	&	TO	FROM	&	TO
1	T1												9.36	TO	12.02	19,469	TO	25,007	
2	T2		CLK1										9.88	TO	13.00	20,550	TO	27,040	
3	T3		CLK2				LBR1						10.68	TO	14.05	22,216	TO	29,225	
4	T4	TEC1	CLK3				LBR2						11.55	TO	15.16	24,033	TO	31,539	
5	T5	TEC2	CLK4				LBR3						12.49	TO	16.38	25,980	TO	34,070	
6	T6	TEC3	CLK5	SEC1			LBR4			DSP1			13.49	TO	17.68	28,057	TO	36,774	
7	T7	TEC4	CLK6	SEC2		HEO1	LBR5	CRL1		DSP2			14.57	TO	19.09	30,306	TO	39,716	
8	T8	TEC5	CLK7	SEC3	AA1	HEO2	LBR6	CRL2	FF1	DSP3			15.75	TO	20.63	32,751	TO	42,918	
9	T9	TEC6	CLK8	SEC4	AA2			FORM	FF2	DSP4			17.00	TO	22.28	35,368	TO	46,336	
10	T10	TEC7	OM1		AA3			SPT1	FF3				18.36	TO	24.07	38,180	TO	50,056	
11		TEC8	OM2		AA4			SPT2	LT	PO1			19.83	TO	25.99	41,252	TO	54,058	
12		TEC9	OM3		AA5			SPT3		PO2-3			21.41	TO	28.06	44,540	TO	58,363	
13			OM4							CORP		DIV1	23.13	TO	30.31	48,110	TO	63,036	
14									CPT	SR CORP		DIV2	24.98	TO	32.73	51,960	TO	68,076	
15										SGT		DIV3	26.98	TO	35.36	56,113	TO	73,549	
16											DIR1	DIV4	29.13	TO	38.18	60,591	TO	79,411	
17										LT	DIR2		31.46	TO	41.25	65,437	TO	85,793	
18										CAPT	DIR3		33.98	TO	44.53	70,672	TO	92,628	
19													36.70	TO	48.10	76,339	TO	100,048	
20													39.63	TO	51.95	82,440	TO	108,052	
21										CHF			42.82	TO	56.11	89,059	TO	116,705	
22													46.23	TO	60.59	96,154	TO	126,028	
23													49.93	TO	65.44	103,855	TO	136,109	
24												CM	53.92	TO	70.67	112,162	TO	146,989	

ADOPTED 10/1/1999
 MODIFIED 10/1/2000 WITH 3% ADJ
 MODIFIED 2/22/2001 WITH Crime Dist. 8% increase
 MODIFIED 10/1/2005 WITH 2% ADJ
 MODIFIED 10/1/2006 WITH 3% ADJ
 MODIFIED 10/1/2007 WITH 3% ADJ
 MODIFIED 10/1/2008 WITH 3% ADJ
 MODIFIED 10/01/2009 WITH 2% ADJ
 MODIFIED 10/01/2011 WITH 4% ADJ/Realignments
 MODIFIED 10/01/2012 WITH 4% ADJ

MODIFIED 10/01/12

	Sworn Officers			
	1	2	3	
Annual	PO	44,086	45,893	47,729
Annual	CORP	49,126	51,069	53,113
Annual	SR C	57,195	59,483	61,862
Annual	SGT	65,241	70,564	
Annual	LT	78,546	81,683	
Annual	CPT	89,903		
Hourly	PO	21.20	22.06	22.95
Hourly	CORP	23.62	24.55	25.54
Hourly	SR C	27.50	28.60	29.74
Hourly	SGT	31.37	33.93	
Hourly	LT	37.76	39.27	
Hourly	CPT	43.22		

Officer in Charge (23.62)

CITY OF WHITE SETTLEMENT

COMMUNITY PROFILE

Date of Incorporation:	May 24, 1941
Form of Government:	Council/Manager
Area:	
Miles of Streets:	68.53 Miles
Area of Square Miles:	4.96 Sq. Miles
Number of Wells:	10
Number of Fire Hydrants:	253
Number of Manholes:	407
Number of Light Poles:	1,118
Number of Utility Poles:	3,460
Economics:	
2012 Appraised Property Taxable Value:	
Real Property	421,769,496
Personal Property	198,713,308
Total Parcel Value	620,482,804
Average Market Value	60,712
Average Net Taxable Value	44,754
Tax Rate:	
City Tax Rate Per \$100 Valuation	.614715
White Settlement ISD	1.540000
County	.264000
Hospital	.227897
Tarrant County College	.14897
Bond Rating:	
Moody's Investors Service	A1
Standard & Poor's	A+
Community Facilities:	
Motels	4
Rooms	370
Doctors	2
Dentists	2
Churches	12

Fire Protection:

Number of Stations	1
Number of Volunteer Employees	35
Calls Made by Fire Department	1611
Incidents (fire, hazardous conditions, service, good intent, false alarm, weather)	460
EMS Calls	1,151
Total Estimated Water Loss in Gallons	42,500,000

Recreation and Culture:

Park-Number of Acres (203 Acres City Park Land & 97 acres of school recreation facilities/playgrounds)	299.5
Picnic Areas	22
Playgrounds	6
Recreation Center	1
Seniors Center	1

Police Protection:

Stations	1
Employees (34 Sworn Officers; 14 Civilians)	48

Violations:

Calls for Service	26,234
Citations	3,095
Criminal Offenses	1,237
Accidents	83
Persons Confined	964
Vehicular Patrol Units on Duty – 75% of time	4.0
Vehicular Patrol Units on Duty – 100% of time	3.8

Library:

Central Library	1
Volumes	78,768
Average Daily Circulation	320.09
Average Patron Visits Per Month	5440

City Staff:

Number of Full-time Employees	118
Number of Part-time Employees	30
Number of Seasonal Employees	7

Education:**White Settlement ISD**

Facilities	9
Teachers	404
Students Registered	6,548
Administrative Personnel	90
Average Daily Attendance	6,110.9
Average SAT Scores	967
Number of Private Schools	3

Municipal Water and Sewer System:**City Wells (38%) and City of Fort Worth Water (62%)****Wastewater Treatment by City of Fort Worth**

Water Consumers	5385
Daily Consumption (Million Gallons)	1.7
System Capacity (Million Gallons)	2.4
Sewer Connections	5274
Refuse Customers (IESI Contract)	4788

Election:

Registered Voters	7,833
Votes Cast Last Municipal Election (Nov 2012)	3,965
Percentage of Voters to Cast Ballots in Last Election	50.62%

Population:

1970	13,449
1980	13,508
1990	15,472
2000	14,831
2010	16,400
2011	16,543

(Source: Texas Municipal League)

Unemployment Rate Tarrant County:

(Source: Texas Workforce) 6.4%

ADVISORY BOARDS AND COMMISSIONS

In addition to the permanent advisory boards and commissions listed, the Council also appoints temporary advisory committees from time to time to address specific, short term issues. The 2012 Membership of Advisory Boards and Commissions include:

Planning and Zoning Commission. Studies and reviews plans and recommends to the City Council action to be taken in regard to City growth and development and comprehensive community planning. Also, makes recommendations and acts as a hearing board on zoning requests. Drafts new development regulations and conducts periodic review of plans and regulations.

David Barton
Judith Smith
Ben Spurr
Ann Smith

Debra Cook
Marolee Lunsford
Victor Corralejo

Parks and Recreation Board. Recommends, to the City Council, uses of parkland and parks/recreation facilities and improvements in programs, activities and facilities to meet community recreation needs and interests.

Paula Shockey
Mike Chandler
Kenny Vigil

Mike Arnold Jr.
Darla Craven
Leonard Peoples

Pride Commission. Promotes efforts to reduce and remove litter, trash, debris and other such items and materials that detract from the beauty, cleanliness, health of the City through clean-up programs and recycling and reuse.

Brenda Thomas
Melanie Goodrum
Betty Pittman

Leslie Nells
JoAnn Grammer

Board of Adjustment and Appeals. Hears and renders decisions on rulings by City building inspectors or officials in regards to code interpretation, enforcement and substandard housing or structures within the City.

Grant Jackson
Larry Hoover
Larry Tucker
Don Smith

Honey Lee
Mark Simeroth
Jack Cook

Crime Control and Prevention District Board. Manage, control and administer funds received from a ½ cent sales tax dedicated to crime reduction programs. To enhance the capability of the City's crime control public safety resources and to support new or existing community-based crime prevention initiatives.

Todd Hatcher
David Mann
Sharon Warner
Dusty Rhodes

L. T. "Pete" Ludwick
Lawrence Cousins
Stan Bastek

Economic Development Corporation Board. Manage, control and administer funds received from ½ cent sales tax whose primary function is to create jobs by attracting new industry and helping existing companies to expand. The EDC works with prospective industrial clients, handles marketing and public affairs, and provides corporate support to existing manufacturing and supplier companies. Industrial clients are individuals who represent companies or industries looking for a site to expand or relocate their plant or service operation.

Jerry Burns
John Pierce
Patricia Wirsing
Gordon Vess

Brenda Rhodes
Alan Price
Steve Groomer

Civil Service Commission. Establish, administer and enforce rules adopted by the City Council for City employees. This commission is empowered by state law to hear, investigate, and decide on appeals of all civil service matters including the removal or suspension of any police officer.

Laverne Berry
Diane Stevens

James Herring

Library Board. The board receives suggestions and recommendations from the citizens of the City, regarding the development and improvement of the library & library services, and makes recommendations to City Council regarding the same.

Catalina Gallegos
Hettie Davis
Sam Bechara
Aimee Feeser

Angela Chapa
Carol Jones
Lillian Blackburn

STATUTORY REQUIREMENTS TRUTH-IN-TAXATION

The single most important financial resource of the City is the ad valorem tax, better known as the property tax. It is important for all citizens to fully understand the makeup of the taxes levied against their properties. The following synopsis provides a basic working knowledge of property taxes and how they are determined.

Much of what taxing authorities such as cities, school districts, counties, and special districts are allowed to levy for property taxes is determined by the State of Texas. Several years ago, the state legislature provided for the establishment of county appraisal districts. The purpose of these appraisal districts is to determine fair market values of all taxable property within a specific county. The taxable value of property is determined as of January 1 of each year.

The appraisal district generally notifies taxpayers of their assessed valuations in March and allows for them to challenge the valuations if the taxpayers believe them to be in error. A tax appraisal review board hears all tax protests and determines if the original valuation is correct or in error. On April 30 of each year, the appraisal district is required to provide taxing authorities with a certified estimate of total appraised value. This preliminary estimate is used by the City to help project what revenues will be available in the next fiscal year. The preliminary estimate, while providing indications of an increasing or decreasing tax roll, is subject to fluctuations because of possible tax protests mentioned above.

The most important date relating to the appraisal district is July 25. On that date a certified appraisal roll must be provided to all taxing authorities. This certified roll provides a basis upon which a tax rate can be applied to produce necessary revenues for the operation of City services.

After determination of a tax rate for the upcoming budget year there are several procedures and tests that must be applied to the rate in order for state law to be met. They include:

◆ **Calculation and publication of the effective tax rate.**

The effective tax rate is the tax rate that, when applied to the taxable assessed valuation, would produce the same total taxes as last year when properties taxed in both years are compared. The objective of the effective tax rate is to generate equal tax revenues using taxable valuations from different years.

◆ **Determination of whether the proposed tax rate is more than 3% over the effective tax rate.**

Texas state law requires that if a taxing authority raises the tax rate more than 3% over the effective tax rate there must be published notices of the increase and a public hearing must be held. This is true even if the tax rate does not change.

◆ **Determination of whether the proposed tax rate is more than 8% over the effective tax rate.**

The 8% rule as set by state law imposes the maximum rate that may be adopted by taxing authorities without being subject to tax rollback procedures. If a taxing authority imposes a tax rate in excess of 8% of the effective tax rate, taxpayers may take measures that could rollback the adopted rate to an 8% increase. Generally, these procedures involve a petition of eligible voters and a rollback election.

Other requirements relating to the adoption and levying of ad valorem taxes are the publication of the unencumbered fund balances of the General Fund and Debt Service Fund, the 2011-12 debt service requirements, and the 2011 property tax rates in the City of White Settlement.

The State of Texas does not provide for a statutory debt limit for cities. The truth-in-taxation criterion specifies that debt (Interest & Sinking) requirements must be met first, then operations. The property tax rate to meet these needs cannot exceed \$2.50 per \$100 valuation.

GLOSSARY OF KEY BUDGET TERMS

The Annual Budget contains specialized and technical terminology that is unique to the public finance and budgeting. To help the reader of the Annual Budget document to better understand these terms, a budget glossary has been included in the 2010-2011 Annual Budget.

<u>ADA</u>	Americans with Disabilities Act
<u>Ad Valorem Tax</u>	Tax computed from the taxable valuation of land and improvements.
<u>Account</u>	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.
<u>Accounting System</u>	Records and procedures which are used to record, classify and report information on the financial status and operations of the entity.
<u>Accrual Accounting</u>	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.
<u>Ad Valorem</u>	Latin for "value of" refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.
<u>Allocation</u>	A part of a lump-sum amount, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.
<u>Amended Budget</u>	Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.
<u>Appraised Value</u>	To make an estimate of value for the purpose of taxation. (Property values are established by the Tarrant Appraisal District).
<u>Appropriation</u>	An authorization granted by the City Council to make expenditures and to incur obligations identified in the adopted operating budget.
<u>Assessment Ratio</u>	The ratio at which tax rate is applied to tax base. The assessment ratio is currently set at 100% by State Law.
<u>Assessed Valuation</u>	A valuation set upon real and personal property by the Tarrant Appraisal District as a basis for levying taxes.
<u>Audit</u>	An examination, usually by an official or a private accounting firm retained by Council, of organization financial statements and the utilization of resources.
<u>Authorized Positions</u>	Number of positions authorized in the final budget.
<u>Bond</u>	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.

<u>Bonded Debt</u>	That portion of indebtedness represented by outstanding bonds.
<u>Bond Ordinance</u>	An ordinance or resolution authorizing a bond issue.
<u>Bonds Authorized and Unissued</u>	Bonds that have been authorized legally but not issued and that can be issued and sold without further authorization.
<u>Bond Refinancing</u>	The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.
<u>Budget</u>	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.
<u>Budget Calendar</u>	The schedule of key dates which the City follows in the preparation and adoption of the budget.
<u>Budget Document</u>	The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.
<u>Budget Manual</u>	A booklet prepared by the budget office that includes the budget, calendar, the forms departments need to prepare their budget requests, and a description of the budget process.
<u>Budget Message</u>	The opening section of the budget from the City Manager which provides the City Council an overview of the upcoming Budget.
<u>Budget Ordinance</u>	The official enactment by City Council to legally authorize City staff to obligate and expend resources.
<u>Budgetary Accounts</u>	Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.
<u>Budgetary Control</u>	The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and revenues.
<u>Calculated Effective Tax Rate</u>	State law in Texas prescribes a formula for calculation of 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. If it is raised by three percent or more in a year. State law requires that special notices must be posted and published.
<u>Capital Assets</u>	Things the City owns that cost a considerable amount of money and that are intended to last a long time – e.g. buildings, land, roads, bridges and water treatment plants.

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 Outlays

Expenditures which result in the acquisition of or addition to the fixed assets.

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.

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. Method for issuing long-term debt. Does not require voter approval.

Certification Pay

Additional pay attributable for completion of specified certification that enhances performance.

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 five (5) Council members collectively acting as the legislative and policymaking body of the City.

Community Development Block Grants (CDBG)

Federal funds made available to municipalities specifically for community revitalization.

Component Unit

A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Comprehensive Annual Financial Report (CAFR)

This report summarizes financial data for the previous fiscal year in a standardized format.

Contingency

A budgetary reserve set aside for unforeseen events occurring during the fiscal year; also known as a reserve account.

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 and impose a local sales tax to fund its programs. Since that time eligibility has been extended.

Crime Control and Prevention Sales Tax

Approved by White Settlement voters in 1996 to collect a ½ percent sales tax for the crime control and prevention purposes, and readopted in 2010 for an additional twenty-year period.

Current Taxes

Taxes levied and due within one year.

D.A.R.E.

(Drug Awareness Resistance Education)
Program developed to educate students of the effects of drug and alcohol abuse.

Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. May also be called a sinking fund.

Deficit

The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary fund, the excess of expense over income during an accounting period.

Delinquent Taxes

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

Department

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

Depreciation

That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair or will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disabled Citizen Exemption

A deduction of \$10,000 from 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.

<u>Division</u>	A major administrative organizational unit of the City which indicates overall management responsibility for one or more activities.
<u>Effective Tax Rate</u>	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.
<u>EMS</u>	Emergency Medical Services
<u>EMT</u>	Emergency Medical Technician
<u>Encumbrance</u>	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.
<u>Enterprise Fund</u>	A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover the costs of providing a service primarily through user charges.
<u>EPA</u>	Environmental Protection Agency
<u>Estimated Revenue</u>	The amount of projected revenues to be collected during the fiscal year.
<u>Exempt</u>	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.
<u>Expenditure</u>	Outflow of non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.
<u>Expenses</u>	Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.
<u>Fund</u>	A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific operations.
<u>Fiscal Policy</u>	The City's policies with respect to taxes, spending, and debt management as they relate to government services, programs, and capital investment. Reflect a set of principals for the planning and programming of government budgets.
<u>Fiscal Year</u>	A 12-month period to which the Annual Budget applies. The City of White Settlement has specified October 1 to September 30 as its fiscal year.

<u>Fixed Assets</u>	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings machinery and equipment.
<u>Franchise Fee</u>	A fee levied by City Council on businesses that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.
<u>Full Faith and Credit</u>	A pledge of the general taxing power of the City to repay debt obligations (the term typically used in reference to bonds.)
<u>Full Funding</u>	Term used to designate full year payment for personnel or other budgeted items.
<u>Full Time Equivalent (FTE)</u>	A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or full value of one for a full-time position.
<u>Function</u>	A group of related activities aimed at accomplishing a major service for which the City is responsible. For example, public safety is a function.
<u>Fund</u>	An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government function.
<u>Fund Accounting</u>	A governmental accounting system which is organized and operated on a fund basis.
<u>Fund Balance</u>	The difference between fund assets and fund liabilities of governmental and similar trust funds.
<u>Fund Type</u>	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.
<u>GAAP</u>	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.
<u>GASB</u>	(Governmental Accounting Standards Board) GASB was established in 1984 as the body authorized to establish accounting standards for state and local government.
<u>GASB 34</u>	The 34 th 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.
<u>General Fund</u>	The fund used to account for all financial resources except those required to be accounted for in another fund.

<u>General Obligation Bonds</u>	Bonds that finance a variety of public projects which pledge the full faith and credit of the City. Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.
<u>Generally Accepted Accounting Principles (GAAP)</u>	Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.
<u>GFOA</u>	Government Finance Officers Association of the United States and Canada.
<u>GIS</u>	Geographic Information System
<u>Goals</u>	Broad, General statements of each division's desired social or organizational outcomes.
<u>Grant</u>	A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.
<u>Half Cent Sales Tax</u>	A half percent sales tax can be imposed by qualifying cities to fund specific development activities under the Development Corporation Act of 1979 with voter approval.
<u>Home Rule</u>	A limited grant of discretion from a state government to a local municipality, concerning the organization of functions and the raising of revenue. Without home rule, local municipalities are restricted to functions specified by the state government.
<u>Homestead Exemption</u>	A deduction from the total taxable assessed value of owner occupied property. The exemption in White Settlement is 20% with an additional \$37,000 for senior citizens.
<u>I/I</u>	Infiltration and Inflow
<u>Income</u>	A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.
<u>Infrastructure</u>	The underlying permanent foundation or basic framework. Long lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assts. Examples of infrastructure assets include streets, storm drainage, water and sewer lines, streetlights and sidewalks

<u>Interest Earnings</u>	The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposit.
<u>Interfund Transfer</u>	Amount transferred from one fund to another. Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.
<u>Intergovernmental Revenues</u>	Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.
<u>Investments</u>	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.
<u>Levy</u>	To impose taxes, special assessments, or service charges for support of City services.
<u>L.F.</u>	(Linear feet) Length in feet.
<u>Liabilities</u>	Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.
<u>Lift Station</u>	The City's collection system relies on gravity to collect wastewater. When the system gets to an unreasonable depth, a lift station pumps the wastewater to a higher elevation so the gravity process can begin again.
<u>Line Items</u>	Expenditure classifications established to account for approved appropriations. Line Item budgets for all departments are available upon request in the Finance Department; a budget format in which departmental outlays are grouped according to the items that will be purchased.
<u>Longevity</u>	Annual monetary payments to qualified employees based on length of service.
<u>Maintenance</u>	All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems and land.
<u>Materials and Supplies</u>	Expendable materials and operating supplies necessary to conduct departmental activity.
<u>MCL</u>	Maximum Contaminant Level. The highest level of a contaminant that is allowed in drinking water.
<u>MGD</u>	Million gallons per day.

<u>Modified Accrual Basis</u>	This method of accounting is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". This type of accounting basis is conservative and is recommended as the standard for most governmental funds.
<u>Municipal</u>	Of or pertaining to a city or its Government
<u>NCTCOG</u>	North Central Texas Council of Governments
<u>Non-Departmental</u>	Accounts for expenditures for professional services and other general government functions, which cannot be allocated to individual departments.
<u>Object Code</u>	The standard citywide classification of the expenditures such as office supplies or rental of equipment.
<u>Objectives</u>	Specific statements of desired ends which can be measured.
<u>Operating Budget</u>	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. (The "proposed budget" is the financial plan presented by the City Manager for consideration by the City Council and the "adopted budget" is the financial plan ultimately approved and authorized by the City Council.)
<u>Operating Funds</u>	Resources derived from recurring revenue sources used to finance ongoing operating expenditures.
<u>Operating Transfers</u>	All interfund transfers other than residual equity transfers.
<u>Ordinance</u>	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 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.
<u>Part-Time</u>	Part-time employees work less than 32 hours per week and are not entitled to full-time employee benefits.
<u>Per Capita Costs</u>	The cost of service per person. Per capita costs in White Settlement are based upon the City's population.
<u>Performance Indicator</u>	Specific quantitative and qualitative measure of work performed as an objective of the department.

<u>Performance Measures</u>	Commonly used term for service efforts and accomplishments reporting. Specific quantitative and qualitative measures of work performed as an objective of the department.
<u>Personnel Costs</u>	The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.
<u>Program Description</u>	Describes the nature of service delivery provided at this level of funding.
<u>Program Goals</u>	Program goals describes the purpose or benefit the activity or department plans to provide to the community and/or organizations it serves. Goals identify the end result the activity/department desires to achieve with its planned activities, but goals are often ongoing and may not be achieved in one year.
<u>Program Measures</u>	Productivity measures should reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While activity measures indicate “how much” activity the department is performing, productivity measures identify “how well” the department/activity is performing.
<u>Program Objectives</u>	Program objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year in most cases. Objectives are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.
<u>Prompt Payment Act</u>	Adopted in July, 1985 by the State, the Act required the City to pay for goods and services within 30 days of receipt of invoice or the goods or services, whichever comes later. If this is not satisfied, the City may be charged interest on the unpaid balance at the rate of 1 % per month.
<u>Property Taxes</u>	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.
<u>Public Hearing</u>	An open meeting regarding proposed operating or capital budget allocations, which provide citizens with an opportunity to voice their views on the merits of the proposals.
<u>Purchase Order</u>	An agreement to buy goods and services from a specific vendor, with a promise to pay on delivery.
<u>Rainy Day Funds</u>	Revenue stabilization reserves that provide resources when tax revenues temporarily decline.

<u>Reserve</u>	An account used to indicate that a portion of a fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.
<u>Resolution</u>	A formal statement of opinion or determination adopted by an assembly or other formal group.
<u>Resources</u>	Total dollars available for appropriations, including estimated revenues, fund transfers, and beginning fund balances.
<u>Retained Earnings</u>	The excess of assets less liabilities. Also known as fund balance.
<u>Revenue</u>	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines for forfeitures, grants, shared revenues, and interest income.
<u>Revenue Bond</u>	Bonds secured only by revenue from particular projects built or maintained by local government. An example would be the Water and Sewer system.
<u>Salary Savings</u>	The reduced expenditures for salaries that result when a position remains unfilled for part of a year or when a more senior employee is replaced by a newer employee at a lower salary.
<u>Sales Tax</u>	A general "sales tax" is levied on persons and businesses selling merchandise or services in the city limits on a retail basis. The categories for taxation are defined by state law. Monies collected under authorization of this tax are for the use and benefit of the City; however, no city may pledge anticipated revenues from this source to secure the payment of funds or other indebtedness.
<u>Special Assessments</u>	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
<u>Special Revenue Fund</u>	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.
<u>Strategic Goals /Objectives</u>	Elements or sub-elements of a strategic plan. The City's planned response to address service delivery needs and priorities.
<u>Supplies</u>	Expendable materials and operating supplies necessary to conduct the business of departmental activities.
<u>Tax Base</u>	The total value of all real and personal property in the City of White Settlement on January 1st of each year, as certified by the Chief Appraiser. The tax base represents net value after all exemptions.

<u>Tax Levy</u>	The amount calculated when the tax rate per hundred dollars is multiplied by the tax base.
<u>Tax Rate</u>	Total tax rate is set by Council and is made up of two components; debt service and operations rates. The 2010-2011 tax rate for the City of White Settlement is \$.686037 per \$100.00 valuation.
<u>Tax Roll</u>	The official list showing the amount of taxes levied against each taxpayer or property in the City. This list is provided to the City by Tarrant Appraisal District.
<u>Taxable Value</u>	Estimated value of taxable property to which the ad valorem tax rate is applied.
<u>Unencumbered Fund Balance</u>	For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund available for allocation.
<u>Unreserved Fund Balance</u>	The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.
<u>User Charges</u>	The payment of a fee for a direct receipt of a public service by the party benefiting from the service.
<u>Working Capital</u>	For enterprise funds, the excess of current assets over current liabilities. Working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.