



Annual Program of Services 2016-2017

214 Meadow Park Drive, White Settlement, Texas 76108 817-246-4971 www.wstx.us

City of White Settlement, Texas

Fiscal Year 2016-2017 Budget

Adopted September 13, 2016

Section 102.005, of the Local Government Code, requires that the following notice be posted with the City's Proposed Budget:

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$383,268, which is an 8.07 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$78,349."

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

FOR: Paul Moore Elzie Clements
 David Mann Steve Ott

AGAINST: None

PRESENT AND NOT VOTING: None

ABSENT: None

Property Tax Rate Comparison	2016-2017	2015-2016
Property Tax Rate:	\$0.755693/100	\$0.733103/100
Effective Tax Rate:	\$0.706662/100	\$0.673383/100
Effective Maintenance & Operations Tax Rate:	\$0.558235/100	\$0.536530/100
Rollback Tax Rate:	\$0.755693/100	\$0.733439/100
Debt Rate:	\$0.152800/100	\$0.153987/100

Total debt obligation for the City of White Settlement secured by property taxes:
 \$1,438,000



City of White Settlement, Texas

**Adopted Budget
For Fiscal Year
October 1, 2016 to September 30, 2017**

**Mayor
Ronald White**

CITY COUNCIL

Paul Moore	Councilmember	Place 1
Elzie Clements	Mayor Pro-Tem	Place 2
Vacant	Councilmember	Place 3
David Mann	Councilmember	Place 4
Steve Ott	Councilmember	Place 5

CITY STAFF

James Ryan	City Manager
Philip Bray	Director of Finance
John Bevering	Police Chief
Brian Thompson	Fire Chief
Amy Arnold	City Secretary
Warren Spencer	City Attorney



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of White Settlement
Texas**

For the Fiscal Year Beginning

October 1, 2015

A handwritten signature in cursive script, reading "Jeffrey R. Snow".

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, 2015.

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.

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

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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 2016-2017. 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 ten (10) major sections: Introduction, Strategic Planning, Budget Process, General Fund, Enterprise Funds, Debt Service Funds, Special Revenue Funds, Capital Improvements Program, Appendix, and 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 2015-2016, and policy decisions made during the budget preparation process that influenced the 2016-2017 budget. The message summarizes the contents of the budget with goals and objectives of the City clearly outlined.

In addition, the Introduction section contains information about the City in the "White Settlement Profile." The reader can read about the physical location of the City, significant demographic information and the history of White Settlement. The last portion of the Introduction covers the services offered by the City followed by the City's organizational chart.

STRATEGIC PLANNING

Strategic planning is an essential component of the annual budget and multi-year financial planning processes. The strategic planning process draws from the Long-Term Planning Process, the Five Year Capital Improvement Planning Process and the Short Term Budget Priorities. These plans are used to shape the current budget with consideration given for known challenges and unforeseen demands of the future. This section details how the long-term strategic plans are developed by City Council and City Administration.

BUDGET PROCESS

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.

SPECIAL REVENUE 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 PROGRAM

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.

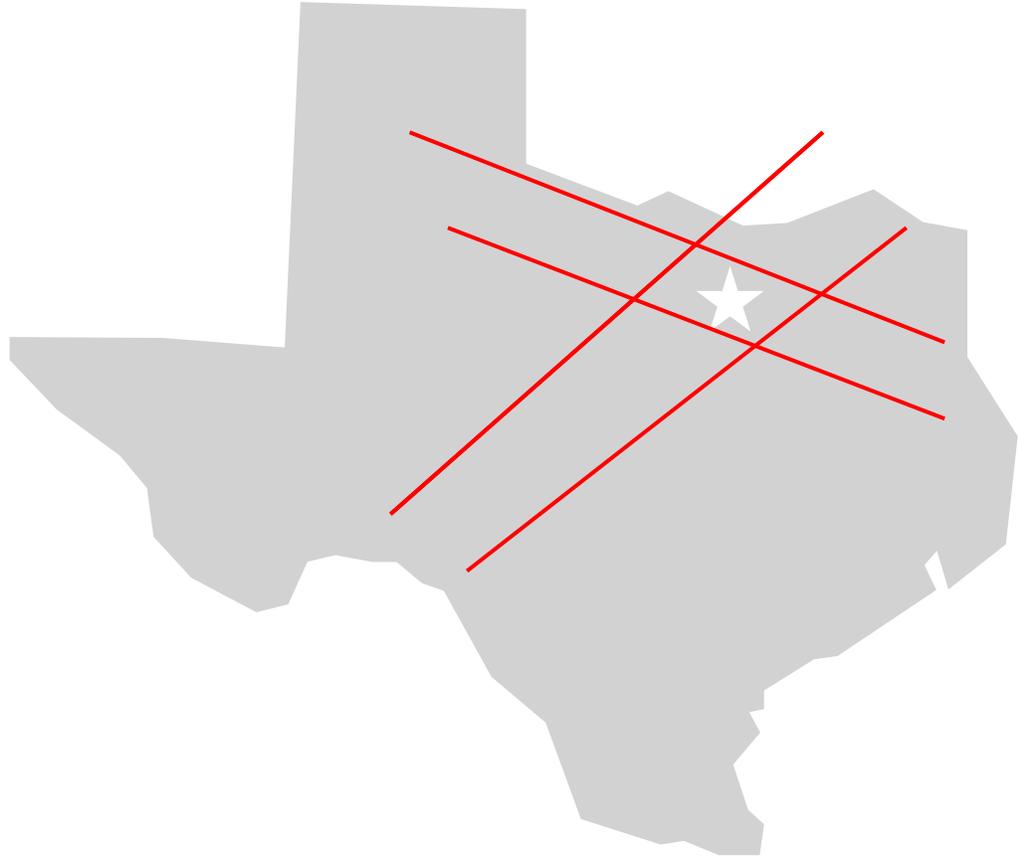
APPENDIX

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.

GLOSSARY

The Budget Glossary contains definitions of budget terms commonly used.

City of White Settlement





October 1, 2016

Honorable Mayor and City Council Members
City of White Settlement, Texas

Dear Mayor and City Council Members:

I am pleased to present to you the Annual Operating Budget for the City of White Settlement for 2016-2017. This document details the comprehensive strategic plan by which White Settlement strives to enhance the quality of life for its citizens and employees. The 2016-2017 Budget continues to reflect the City Council's conservative fiscal policy direction. This budget presents the sources of revenue and the plan of expenditures for all areas of the White Settlement Government for the year beginning October 1, 2016 and concluding September 30, 2017. The major objectives of the budget process each fiscal year are to identify cost saving measures, cut expenditures whenever possible, and provide funding to implement the City Council's strategic plans. The expenditure levels that are ultimately approved will act as a control on overall spending for City programs, services and projects. The budget indicates the probable cost of the various programs, policies and projects to be carried forth by the City during 2016-2017.

Staff feels this budget continues the direction established by our citizens and the City Council to meet the existing challenges and effectively plan for future needs. Maintaining the efficient and effective delivery of City services was one of the priorities of the 2016-2017 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. Given the historically depressed economy on a national level and the unsettled economy globally, the staff and council remained cautious going through their budget planning.

Two major sources of revenue come from ad valorem tax revenue and from sales tax revenue.

- 2016 taxable property values increased \$32,134,034 (4.97%) to \$679,319,341 from prior year values at \$647,185,307. The City is experiencing a more robust economy fueled by pent up demand for housing and retail, and greater flexibility from lenders. The average taxable value of a residential home value in 2016 has increased 25.19% to \$49,861 compared to the average home in 2015 at \$49,785. The City continues to take steps in developing areas to attract commercial customers and residents. For this current 2016-2017 Budget, the City Council adopted the tax rate of \$0.755693 (which was above the effective rate but lower

than the rollback rate), and an increase of 3.08% compared to the prior year at \$0.733103 per \$100 valuation. The General Fund Ad Valorem tax revenue carries a \$4.2M budget.

- Historically, the rise in oil and gas drilling has generated income for the City through higher sales tax revenues, tax base valuations, construction and permit revenues and other related activity. However, the recent ripple effect of falling oil prices in is the main contributor to the decline in sales tax revenues. In 2015-16, sales tax revenues were the lowest they have been in ten years and have dropped 40.37% since 2011-2012. Therefore, 2016-2017 sales tax revenues are conservatively projected in the General Fund at \$1.9M. That being said, as the oil industry stabilizes and recovers, sales tax revenues could add an additional \$1.2M back to revenues.

The adopted budget does not include a cost-of-living pay increase for employees. However, City Council made a plan rate change to the Texas Municipal Retirement Program (TMRS), changing the 5%, 2 to 1 rate to the more competitive 7%, 2 to 1 rate which is offered by 60% of the area cities. City Council and City Administration believe it is important that the City continue to offer competitive salary and benefits in order to hire and retain quality employees. Health, dental, and life insurance coverage continue to be provided at no cost for full-time employees. As in the past, the City will continue health insurance coverage for full-time employees and dependents may be added at the expense of the employee with a supplement of one hundred and thirty dollars from the City.

The City of White Settlement uses long-term and short-term debt issuance to maintain a tax rate that is as level as possible. In 2014-2015, City council authorized the issuance of General Obligations Refunding Bonds to refinance the 2013 Tax Notes in the amount of \$2,980,000, the issuance of Combination Tax and Revenue Certificates of Obligations, Series 2015 in the amount of \$9,540,000. In 2015-2016, plans were being made to refinance an additional portion of the City's existing debt which will save approximately \$1.4M over the next thirteen years.

During the 2015-2016 fiscal year, capital equipment purchases consisted of three new vehicles for the Police Department, a new command vehicle for the Fire Department, a new bus for the Senior Services and Recreation, golf carts for Parks, Public Safety, and Splash Dayz customer transportation, and other equipment for the Parks Department. Capital facilities upgrades were made to the Fire Department, Animal Shelter, and Utility Billing/Customer Service. Infrastructure projects included completion of Cherry Lane, the street overlay program, paving the parking lots at City Hall and the Fire Department, curb and gutter work, and upgrading a portion of Hannon, Mirike and Meadow Park from blacktop to concrete. Other infrastructure improvements include the addition of sidewalks along a portion of White Settlement Road and additional erosion control along the Farmer's Branch Creek.

Projects planned for 2016-2017 include remodeling and upgrades to City buildings, the possible relocation of ballfields, continued upgrades to the Water Department's meter reading equipment and software, revitalization of City water wells, improvements to the sewer system to reduce inflow and infiltration, and improvements to City streets and

storm water drainage system. The City will also install additional street lights to make the streets safer for the residents and will invest in building sidewalks. Sidewalks play a vital role in City life. As conduits for pedestrian movement and access, they enhance connectivity and promote walking. As public spaces, sidewalks serve as the front steps to the City, activating streets socially and economically. Safe, accessible, and well-maintained sidewalks are a fundamental and necessary investment, and have been found to enhance general public health and maximize social capital.

After the economic downturn began in 2001, the City followed a status quo policy of maintaining basic services and programs with little emphasis on economic development and future growth. An unsettled national economy, the uncertain direction of the global economy, the ongoing war on terrorism, unrest in the Middle East, dynamic increases in energy costs, and unprecedented changes in health care reform have exerted primary consideration in the development of the operating budgets during the last ten years. During this time continued budgetary discretion was directed to staffing, employee compensation, overall service levels and expenditures for capital projects.

In the last few years, redevelopment efforts along with conservative fiscal policy have shown signs of stabilization and economic revitalization in the City. This year's budget gives added emphasis to its efforts of long-term strategic plans developed by City Council and City Management. Data has been included to quantify the strategic plan and its projected effect on future year's operational budgets. These plans provide vision for the future, are helpful in the evaluation of Capital Improvement Projects, and serve to help shape the current budget.

The biggest challenge for the City as a whole is the water park. In 2013-2014, a water park was constructed as a promising project shared with Hawaiian Falls. The City's cost for development, construction and start-up was \$12.5 Million, with financing through EDC issued bonds. The Debt payments were to be paid by Hawaiian Falls from the proceeds of a 40 year lease where Hawaiian Falls would fully operate and maintain the Park during the lease term. Since the last budget year, Hawaiian Falls was acquired by a venture capital group which operated the park during the 2015 season. At the end of the season, the venture capital group informed the City that they would not make the 10/01/15 scheduled debt payment, but that they were working on new financing. In January, 2016, the venture capital group informed the City that they would not be making the currently due debt service payments, but wished to continue to operate the park. City Council and the Economic Development Board decided to terminate the lease agreement based on breach of contract. A budget amendment was authorized by City Council and the City opened and operated SPLASH DAYZ water park for about 66 days of a 100 day season.

In spite of the current financial strain, this endeavor has shown signs of boosting our economy by bringing in thousands of visitors and enhancing business growth. The financial impact of the water park is two-fold – operational requirements and debt service requirements. In the 2016-2017 Budget, operational requirements are subsidized by the General Fund in the form of a \$1,282,324 transfer while the debt service is budgeted in the Economic Development Corporation (EDC). Operationally, the park is expected to be self-sustaining in 3-5 years, which will help the General Fund stabilize and rebuild. Debt service payments will continue to be made by the EDC. While the EDC can support the

debt service payments, serious consideration must be given to funding that is currently going to fund league functions at the City's parks.

The 2016-2017 EDC budget includes \$100,000 for financial assistance new developments, and \$105,000 for BIG grants and other business incentives. The White Settlement Economic Development Corporation (EDC) budgeted \$1,962,461 in expenditures and \$1,141,800 in revenue resulting in a deficit of \$820,661 for the fiscal year. The primary reason for the deficit is the \$1,026,522 debt service payment for the water park.

The Cherry Lane and Interstate Highway I-30 intersection serves as one of the major arteries for the City. It is a major conduit for the south east entrances to the City. This area has experienced major growth over the last few years and shows signs of continued growth and development in the years to come. This has been helped in large part by the upgrades made to Cherry Lane itself. A brief summary of growth in this part of the City is as follows:

- Region XI relocation - Although the relocation project was completed in 2013-2014, the relocation of Region XI Education Service Center continues to boost the economy within our City. Region XI has up to 1,500 visitors per day from 77 public school districts and 42 charter schools in a 10 - county area in North Texas. Region XI is 1 of the 20 education service centers established by the Texas State Legislature in 1967.
- In January, 2011, Co-Operative Industries Aerospace & Defense (CIA&D) relocated to the City of White Settlement and has recently been issued a building permit to construct a new 100,000 square foot facility at their current location on South Cherry Lane. Co-operative Industries specializes in supporting the aerospace industry with electrical wiring harness, cable assemblies, and interconnect solutions.
- Opening their doors in White Settlement in 2016, Dirt Cheap is the newest general retail store located on South Cherry Lane. The first Dirt Cheap store opened in 1998, in Petal, Mississippi. Since that time, the retail chain has grown nationwide to over 70 stores. Dirt Cheap is located in a 34,265 square foot junior anchor space next to Academy.
- The City of White Settlement has also seen the remodel and update of several other businesses in the south east corridor. These include businesses such as, Wendy's, Popeye's, BT Furnishings, I-HOP, and Academy, just to mention a few.

2015-2016 saw the first full year of the old red iron building as a self-storage facility. After standing as an eyesore for decades, the unfinished red iron building now stands as one of the City's best and brightest businesses. This state of the art, multistory, climate controlled facility is visible from the highway and is an excellent ambassador that shows the type of high quality commercial development that is happening in White Settlement.

Commensurate with the residential boom hitting the West side of Fort Worth, City staff has issued 18 new residential homes building permits and 76 residential remodels

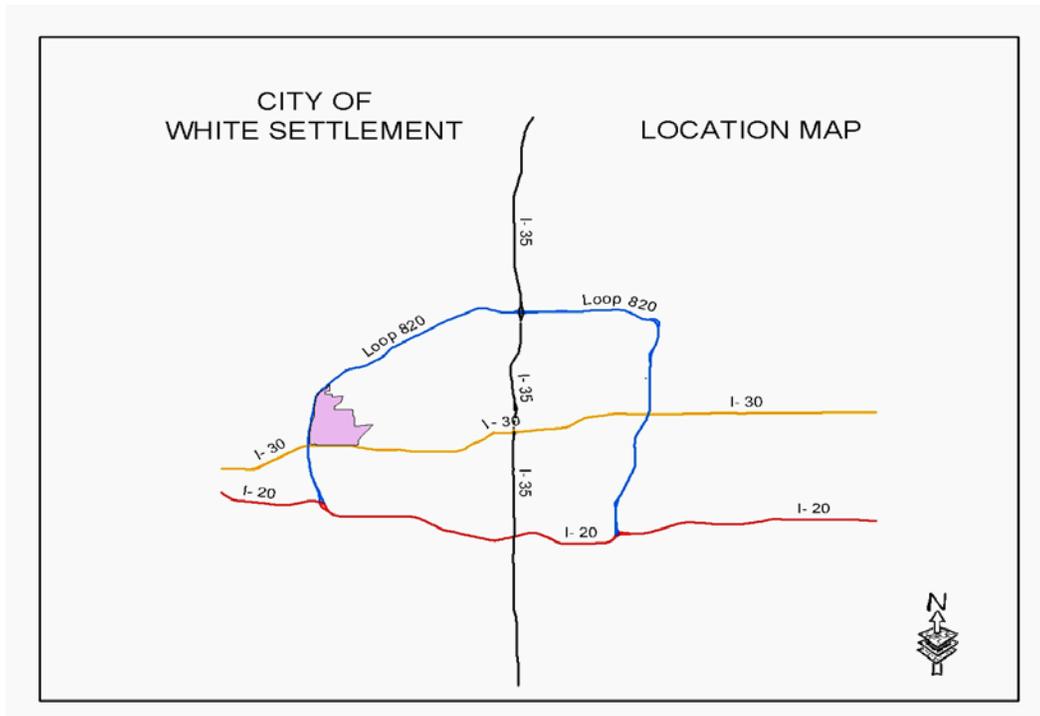
permits within our City. The majority of the new residential homes were constructed on empty lots that once had homes, but were removed by the City's Board of Adjustments and Appeals demolition process. This process is ridding the City of substandard or unsafe structures and making the way for new, higher quality homes to be constructed in their place. City staff has also issued a building permit for the construction of a new 254 unit apartment complex off Dale Lane and staff currently has under review the plans for a 42 Single Family home sub-division located off of White Settlement Road.

There are several encouraging plans for 2016-2017, including the construction of a new 78,000 square foot facility on Scott Street that would be home to ABC Roofing. Plans are currently being drawn and are close to being submitted for review. City staff will continue to advertise and promote the City of White Settlement to developers and future business / building owners throughout the year as we continue to provide a business friendly atmosphere that fosters development and growth.

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 all 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,

James Ryan
City Manager



WHITE SETTLEMENT PROFILE

The City of White Settlement is 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 hotels. White Settlement affords an "edge" or advantage to businesses, relocating families and individuals, as well as visitors and conventioners.

White Settlement is fortunate by reason of its location and its access to the great Metroplex. Residents and visitors have easy access to numerous educational institutions, world-class museums, Texas Motor Speedway, professional sports franchises, Dallas/Fort Worth International Airport and no end of entertainment options in nearby Fort Worth and Dallas.

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 headwright 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 about 17,000 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, family fun, fitness and entertainment opportunities, commercial/industrial buildings and firms.

We are growing and 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 challenges of each day. We must grow in a progressive manner or face the prospects of stagnation. We must grow to support a vibrant community of thriving businesses and quality neighborhoods. We must grow to ensure our citizens and visitors fulfilling family, fun and fitness opportunities. We must grow to encourage others in building and planning for the future. We must grow!

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 126 full-time employees and 86 part-time/seasonal 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, Public Health, Public Works, Community Services, Water/Wastewater** and **Economic Development**.

General Government includes **City Manager, City Secretary, Finance, Human Resources, Management Information Services, Purchasing/Warehouse** and **Municipal Facilities**. The **City Manager** works closely with the City Council and the Deputy City Manager to ensure that the citizens of White Settlement receive the highest quality of life possible. The Deputy City Manager oversees the general operations of all city departments. 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 is responsible for Revenue Accounting, Accounts Payable, Payroll, Budgeting and Financial Reporting. In doing so, the 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. The **Human Resources** department 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. The **Management Information Services** department is responsible for the maintenance and support of the City's computer systems including daily operations, adequate back-up on site and off site, user training, and problem solving. The **Purchasing and Warehouse** department is responsible for all purchasing and bidding processes for all departments, and provides a general store of inventory. The **Municipal Facilities** staff provides building maintenance and repairs for all city buildings.

Public Safety includes **Police, Fire, Municipal Court, Marshal's office** and **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 now has a full-time Fire Chief and approximately 35 volunteer firefighters who volunteer for shifts. An 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. The **Marshal's office** serves as the Municipal Court liaison and police presence during court sessions. **Code Compliance** seeks 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.

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 three full-time animal control officers.

Public Works is comprised of the **Streets and Drainage Department**. The Streets 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.

Community Services includes **Senior Services, Park Maintenance, Recreation Services, and Library**. 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. **Park Maintenance** 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.

Water/Wastewater is made up of **Utility Billing, Water Production, Water Distribution, Wastewater Collection, and Sanitation**. **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 thirty 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. The City contracts for residential solid waste collection.

SPLASH DAYZ Water Park is an enterprise fund. The water park was constructed in 2013-14 as a promising project shared with Hawaiian Falls. The City's cost for development, construction and start-up was \$12.5 Million, with financing through EDC issued bonds. The Debt payments were to be paid by Hawaiian Falls from the proceeds of a 40 year lease where Hawaiian Falls would fully operate and maintain the Park during the lease term. Since the last budget year, Hawaiian Falls was acquired by a venture capital group which operated the park during the 2015 season. At the end of the season, the venture capital group informed the City that they would not make the 10/01/15 scheduled lease payment, but that they were working on new financing. In January, 2016, the venture capital group informed the City that they would not be making the currently due lease payments, but wished to continue to operate the park. City Council and the Economic Development Board decided to terminate the lease agreement based on breach of contract. A budget amendment was authorized by City Council and the City opened and operated SPLASH DAYZ water park for about 66 days of a 100 day season. In spite of the current financial strain, this endeavor has shown signs of boosting our economy by bringing in thousands of visitors and enhancing business growth. The financial impact of the water park is two-fold – operational requirements and debt service requirements. In the

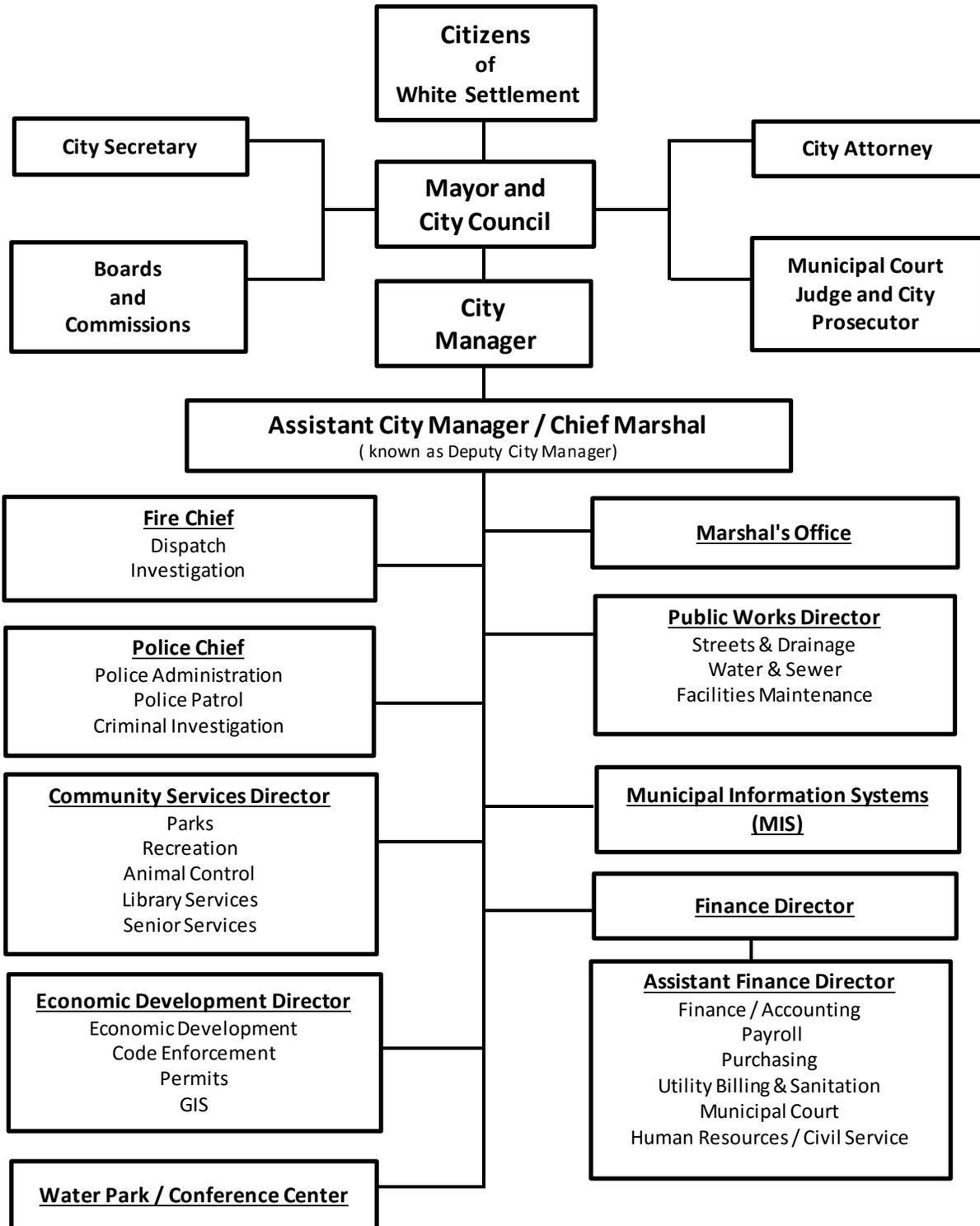
2016-2017 Budget, operational requirements are subsidized by the General Fund in the form of a \$1,282,324 transfer while the debt service is budgeted in the Economic Development Corporation (EDC). Operationally, the park is expected to be self-sustaining in 3-5 years, which will help the General Fund stabilize and rebuild. Debt service payments will continue to be made by the EDC. While the EDC can support the debt service payments, serious consideration must be given to funding that is currently going to fund league functions at the City's parks.

The Economic Development Corporation (EDC) is a special revenue fund 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 EDC is committed to improving the quality of life for all citizens through the development, implementation and maintenance of City parks, recreation and facilities. The EDC proactively markets the City to prospective businesses, developers, and property owners. The EDC is dedicated to helping the City become a center point known for its business friendly markets and family, fun and fitness opportunities for visitors and residents.

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 campuses, a Fine Arts Academy, an intermediate school, a middle school, a high school, and an alternative campus. The White Settlement Independent School District is a growing suburban school district that serves approximately 6,700 students who reside in the City of White Settlement and a portion of the City of Fort Worth.

CITY OF WHITE SETTLEMENT ORGANIZATIONAL CHART 2016 - 2017



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

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.

2.0 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.
- Provide for ongoing maintenance and operations of existing parks.

3.0 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.
- Use storm water utility fees to fund a pay-as-you-go funding program for storm water drainage capital projects.

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.
- Continue hazardous household waste collection program.



CITY OF WHITE SETTLEMENT
GENERAL FUND MULTI-YEAR FINANCIAL PLAN
2017 - 2021

The Multi Year Financial Plan (MYFP) is a planning document. The product of a process, the General Fund MYFP has two documents. One is for the General Fund alone and the other for the General Fund and Related Special Revenue Funds which depend on the same or similar revenue sources or expenditure commitments. These documents are updated each year to highlight and serve as a reminder of known or perceived future expenditure commitments, anticipated revenues and/or related events. It serves as a guideline for budgeting and for managing the resources of the City but is not binding as is the annual budget. 2013-2014 was the first year this information was formally included in the annual budget.

**CITY OF WHITE SETTLEMENT
MULTI-YEAR FINANCIAL PLAN
GENERAL FUND EXPENDITURES & NET REVENUES**

	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15
GENERAL GOVERNMENT					
501 MAYOR & COUNCIL	118,763	100,616	101,232	1,197,029	1,000,968
502 ADMINISTRATION	148,863	167,675	173,946	189,613	328,591
503 CITY SECRETARY	91,172	83,716	134,311	92,266	136,030
507 FINANCE	249,610	268,865	369,377	379,781	457,022
504 HUMAN RESOURCES	151,402	150,476	148,761	156,871	163,366
505 MGT INFORMATION SERVICES	145,696	175,333	192,067	215,757	219,946
509 PURCHASING	197,656	206,115	149,906	136,530	137,407
512 MUNICIPAL FACILITIES	176,692	204,552	168,270	172,700	154,315
TOTAL	1,279,854	1,357,348	1,437,870	2,540,547	2,597,645
PUBLIC SAFETY					
515 POLICE ADMINISTRATION	1,557,086	1,630,031	1,633,350	1,613,491	1,694,185
516 POLICE PATROL	2,028,526	2,180,814	2,189,416	2,266,942	2,413,120
506 CITY MARSHAL	-	-	-	-	-
508 MUNICIPAL COURT	214,974	262,275	247,424	261,733	299,592
518 FIRE DEPARTMENT	395,073	392,740	1,317,811	570,508	649,222
511 CODE COMPLIANCE	364,922	363,829	424,395	406,482	430,254
TOTAL	4,560,581	4,829,689	5,812,396	5,119,156	5,486,373
PUBLIC HEALTH					
517 ACO	201,571	183,024	199,627	220,464	233,776
PUBLIC WORKS					
513 STREETS & DRAINAGE	586,342	600,613	622,593	568,795	505,007
COMMUNITY SERVICES					
522 SENIOR SERVICES	262,759	337,001	288,564	297,447	303,546
524 PARKS MAINTENANCE	287,571	307,069	310,309	317,138	286,147
523 RECREATION	212,263	223,272	203,591	248,092	232,719
520 LIBRARY	370,056	375,537	388,130	412,664	418,458
TOTAL	1,132,649	1,242,879	1,190,594	1,275,341	1,240,870
DEBT SERVICE					
06/549 DEBT SERVICE					
GRAND TOTAL	7,760,997	8,213,553	9,263,080	9,724,303	10,063,671
NET REVENUES	1,280,166	1,478,292	898,305	30,073	(250,037)
% Expense Increase/(decrease) over prior year	-13.00%	5.83%	12.78%	4.98%	3.49%

**CITY OF WHITE SETTLEMENT
MULTI-YEAR FINANCIAL PLAN
GENERAL FUND EXPENDITURES & NET REVENUES**

	PROJECTED ACTUAL 2015-16	CURRENT BUDGET 2016-17	MYFP 2017-18	MYFP 2018-19	MYFP 2019-20	MYFP 2020-21
GENERAL GOVERNMENT						
501 MAYOR & COUNCIL	716,096	1,600,999	1,325,334	945,479	459,850	166,840
502 ADMINISTRATION	236,774	552,775	561,177	569,707	578,367	587,158
503 CITY SECRETARY	111,393	147,837	150,084	152,365	154,681	157,032
507 FINANCE	508,519	608,636	548,072	556,403	564,860	573,446
504 HUMAN RESOURCES	163,319	156,113	128,942	130,902	132,892	134,912
505 MGT INFORMATION SERVICES	233,058	307,694	312,371	317,119	321,939	326,832
509 PURCHASING	126,662	159,922	162,353	164,821	167,326	169,869
512 MUNICIPAL FACILITIES	121,857	149,582	151,856	154,164	156,507	158,886
TOTAL	2,217,678	3,683,558	3,340,189	2,990,960	2,536,422	2,274,975
PUBLIC SAFETY						
515 POLICE ADMINISTRATION	1,121,065	1,213,036	1,216,386	1,234,875	1,253,645	1,272,700
516 POLICE PATROL	2,859,461	3,142,493	3,190,259	3,238,751	3,287,980	3,337,957
506 CITY MARSHAL	216,049	139,937	142,064	144,223	146,415	148,641
508 MUNICIPAL COURT	187,216	204,258	205,513	208,637	211,808	215,027
518 FIRE DEPARTMENT	565,865	594,669	479,749	487,041	494,444	501,960
511 CODE COMPLIANCE	427,195	375,866	376,029	381,745	387,548	393,439
TOTAL	5,376,851	5,670,259	5,610,000	5,695,272	5,781,840	5,869,724
PUBLIC WORKS						
517 ACO	223,565	233,690	233,518	237,067	240,670	244,328
PUBLIC WORKS						
513 STREETS & DRAINAGE	455,816	623,417	595,579	604,632	613,822	623,152
COMMUNITY SERVICES						
522 SENIOR SERVICES	311,340	330,232	330,700	335,727	340,830	346,011
524 PARKS MAINTENANCE	330,041	392,089	381,732	387,534	393,425	399,405
523 RECREATION	241,085	321,809	326,700	331,666	336,707	341,825
520 LIBRARY	389,832	462,747	456,135	463,068	470,107	477,253
TOTAL	1,272,298	1,506,877	1,495,267	1,517,995	1,541,069	1,564,494
06/549 DEBT SERVICE						
GRAND TOTAL	9,546,208	11,717,801	11,274,553	11,045,926	10,713,823	10,576,673
NET REVENUES	(647,320)	(1,828,118)	(1,204,259.76)	(791,364.23)	(271,254.40)	57,722.60
*	CONTINUING EXPENDITURES: INCREASE 1.5% ANNUALLY IN FUTURE YEARS					
*	LINE ITEM EXPENDITURE SAVINGS INCLUDE CONTRACTUAL, SERVICES AND STAFFING LEVEL REVISIONS					
*	SALES TAX PROJECTED AT 0% INCREASE ANNUALLY IN FUTURE YEARS					
*	PROPERTY TAX PROJECTED AT 2.5% GAIN IN 2018-2021,					
*	OTHER REVENUES ARE PROJECTED TO INCREASE 1.5% ANNUALLY. FEE REVISIONS ARE BEING STUDIED.					
*	SPLASH DAYZ TRANSFER DECREASES \$300K/2017-18, \$400K/2018-19, \$500K/2019-20					
% Expense Increase/(decrease) over prior year	-5.14%	22.75%	-3.78%	-2.03%	-3.01%	-1.28%

**CITY OF WHITE SETTLEMENT
MULTI-YEAR FINANCIAL PLAN
BUDGETED FUNDS EXPENDITURES & NET REVENUES**

	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15
GENERAL GOVERNMENT					
501 MAYOR & COUNCIL	118,763	100,616	101,232	1,197,029	1,000,968
502 ADMINISTRATION	148,863	167,675	173,946	189,613	328,591
503 CITY SECRETARY	91,172	83,716	134,311	92,266	136,030
507 FINANCE	249,610	268,865	369,377	379,781	457,022
504 HUMAN RESOURCES	151,402	150,476	148,761	156,871	163,366
505 MGT INFORMATION SERVICES	145,696	175,333	192,067	215,757	219,946
509 PURCHASING	197,656	206,115	149,906	136,530	137,407
512 MUNICIPAL FACILITIES	176,692	204,552	168,270	172,700	154,315
05/546 HOTEL/MOTEL	116,486	126,006	116,717	73,053	128,533
TOTAL	1,396,340	1,483,354	1,554,587	2,613,600	2,726,178
PUBLIC SAFETY					
515 POLICE ADMINISTRATION	1,557,086	1,630,031	1,633,350	1,613,491	1,694,185
516 POLICE PATROL	2,028,526	2,180,814	2,189,416	2,266,942	2,413,120
506 CITY MARSHAL	-	-	-	-	-
508 MUNICIPAL COURT	214,974	262,275	247,424	261,733	299,592
518 FIRE DEPARTMENT	395,073	392,740	1,317,811	570,508	649,222
511 CODE COMPLIANCE	364,922	363,829	424,395	406,482	430,254
08/55X CRIME DISTRICT	1,210,803	1,201,818	1,556,757	1,183,890	1,241,916
TOTAL	5,771,384	6,031,507	7,369,153	6,303,046	6,728,289
PUBLIC HEALTH					
517 ACO	201,571	183,024	199,627	220,464	233,776
PUBLIC WORKS					
513 STREETS & DRAINAGE	586,342	600,613	622,593	568,795	505,007
COMMUNITY SERVICES					
522 SENIOR SERVICES	262,759	337,001	288,564	297,447	303,546
524 PARKS MAINTENANCE	287,571	307,069	310,309	317,138	286,147
523 RECREATION	212,263	223,272	203,591	248,092	232,719
520 LIBRARY	370,056	375,537	388,130	412,664	418,458
04/542 PARKS OPERATIONAL	797,628	617,227	628,973	690,421	1,752,081
TOTAL	1,930,277	1,860,106	1,819,567	1,965,762	2,992,951
ECONOMIC DEVELOPMENT					
540 OPERATIONAL	744,067	209,166	100,434	423,068	367,920
541 DIRECTOR	83,400	111,034	111,888	123,857	76,664
549 DEBT SERVICE	-	-	-	-	-
TOTAL	827,467	320,200	212,322	546,925	444,584
DEBT SERVICE					
06/549 DEBT SERVICE	1,376,055	1,330,044	959,199	770,789	3,828,288
GRAND TOTAL	12,089,436	11,808,848	12,737,048	12,989,381	17,459,073
NET REVENUES	1,440,052	2,696,404	1,374,594	561,832	466,692
% Expense Increase/(decrease) over prior year	-13.00%	5.83%	12.78%	4.98%	3.49%
GENERAL FUND EXPENDITURES	7,760,997	8,213,554	9,263,080	9,724,303	10,063,671

**CITY OF WHITE SETTLEMENT
MULTI-YEAR FINANCIAL PLAN
BUDGETED FUNDS EXPENDITURES & NET REVENUES**

	PROJECTED ACTUAL 2015-16	CURRENT BUDGET 2016-17	MYFP 2017-18	MYFP 2018-19	MYFP 2019-20	MYFP 2020-21
GENERAL GOVERNMENT						
501 MAYOR & COUNCIL	716,096	1,600,999	1,325,334	945,479	459,850	166,840
502 ADMINISTRATION	236,774	552,775	561,177	569,707	578,367	587,158
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504 HUMAN RESOURCES	163,319	156,113	128,942	130,902	132,892	134,912
505 MGT INFORMATION SERVICES	233,058	307,694	312,371	317,119	321,939	326,832
509 PURCHASING	126,662	159,922	162,353	164,821	167,326	169,869
512 MUNICIPAL FACILITIES	121,857	149,582	151,856	154,164	156,507	158,886
05/546 HOTEL/MOTEL	115,108	296,000	300,499	305,067	309,704	314,412
TOTAL	2,332,786	3,979,558	3,640,688	3,296,027	2,846,126	2,589,387
PUBLIC SAFETY						
515 POLICE ADMINISTRATION	1,121,065	1,213,036	1,216,386	1,234,875	1,253,645	1,272,700
516 POLICE PATROL	2,859,461	3,142,493	3,190,259	3,238,751	3,287,980	3,337,957
506 CITY MARSHAL	216,049	139,937	142,064	144,223	146,415	148,641
508 MUNICIPAL COURT	187,216	204,258	205,513	208,637	211,808	215,027
518 FIRE DEPARTMENT	565,865	594,669	479,749	487,041	494,444	501,960
511 CODE COMPLIANCE	427,195	375,866	376,029	381,745	387,548	393,439
08/55X CRIME DISTRICT	973,712	1,017,526	924,000	938,045	952,303	966,778
TOTAL	6,350,563	6,687,785	6,534,000	6,633,317	6,734,143	6,836,502
PUBLIC HEALTH						
517 ACO	223,565	233,690	233,518	237,067	240,670	244,328
PUBLIC WORKS						
513 STREETS & DRAINAGE	455,816	623,417	595,579	604,632	613,822	623,152
COMMUNITY SERVICES						
522 SENIOR SERVICES	311,340	330,232	330,700	335,727	340,830	346,011
524 PARKS MAINTENANCE	330,041	392,089	381,732	387,534	393,425	399,405
523 RECREATION	241,085	321,809	326,700	331,666	336,707	341,825
520 LIBRARY	389,832	462,747	456,135	463,068	470,107	477,253
04/542 PARKS OPERATIONAL	1,579,028	1,574,936	1,598,875	1,623,178	1,647,850	1,672,897
TOTAL	2,851,326	3,081,813	3,094,142	3,141,173	3,188,919	3,237,391
ECONOMIC DEVELOPMENT						
540 OPERATIONAL	124,738	251,600	255,424	259,306	263,247	267,248
541 DIRECTOR	121,175	135,925	137,991	140,088	142,217	144,379
549 DEBT SERVICE	-	-	-	-	-	-
TOTAL	245,913	387,525	393,415	399,394	405,464	411,627
DEBT SERVICE						
06/549 DEBT SERVICE	2,191,028	1,441,000	1,430,719	1,430,935	1,434,725	1,431,440
GRAND TOTAL	14,650,997	16,434,788	15,922,061	15,742,545	15,463,869	15,373,827
NET REVENUES	(1,472,280)	(2,856,454)	(2,038,183)	(1,638,439)	(1,131,687)	(816,280)
*	CONTINUING EXPENDITURES: INCREASE 1.5% ANNUALLY IN FUTURE YEARS					
*	LINE ITEM EXPENDITURE SAVINGS INCLUDE CONTRACTUAL, SERVICES AND STAFFING LEVEL REVISIONS					
*	SALES TAX PROJECTED AT 0% INCREASE ANNUALLY IN FUTURE YEARS					
*	PROPERTY TAX PROJECTED AT 2.5% GAIN IN 2018-2021,					
*	OTHER REVENUES ARE PROJECTED TO INCREASE 1.5% ANNUALLY. FEE REVISIONS ARE BEING STUDIED.					
*	SPLASH DAYZ TRANSFER DECREASES \$300K/2017-18, \$400K/2018-19, \$500K/2019-20					
% Expense Increase/(decrease) over prior year	-5.14%	22.75%	-3.78%	-2.03%	-3.01%	-1.28%
GENERAL FUND EXPENDITURES	9,546,208	11,717,801	11,274,553	11,045,926	10,713,823	10,576,673



CITY OF WHITE SETTLEMENT
ENTERPRISE FUNDS - MULTI-YEAR FINANCIAL PLAN
2017 - 2021

Water and Wastewater/Sewer Fund

The Multi Year Financial Plan (MYFP) is a planning document. The product of a process, the Water and Sewer Enterprise Fund MYFP has one document. This document is updated each year to highlight and serve as a reminder of known or perceived future expenditure commitments, anticipated revenues and/or related events. It serves as a guideline for budgeting and for managing the resources of the Water and Sewer Enterprise Fund but is not binding as is the annual budget. 2013-2014 was the first year this information was formally included in the annual budget.

**CITY OF WHITE SETTLEMENT
MULTI-YEAR FINANCIAL PLAN
WATER & SEWER ENTERPRISE FUND EXPENSES & NET REVENUES**

	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15
UTILITY BILLING					
530 PERSONNEL	213,514	221,994	229,821	248,805	254,300
530 MATERIALS & SUPPLIES	35,926	41,692	44,817	41,804	42,849
530 CONTRACTUAL SERVICES	131,524	145,364	151,378	189,797	174,543
530 CAPITAL OUTLAY	-	53,165	49,669	51,173	62,291
530 TRANSFERS	-	-	-	-	-
TOTAL UTILITY BILLING	380,964	462,215	475,685	531,579	533,983
WATER PRODUCTION					
531 PERSONNEL	89,786	125,755	128,319	154,542	177,582
531 MATERIALS & SUPPLIES	19,456	24,922	22,037	21,807	13,732
531 CONTRACTUAL SERVICES	1,234,570	1,460,898	1,476,687	1,630,175	1,750,927
531 CAPITAL OUTLAY	534,440	610,990	681,404	645,823	641,448
531 TRANSFERS	-	-	-	-	-
TOTAL WATER PRODUCTION	1,878,252	2,222,565	2,308,447	2,452,347	2,583,689
WATER DISTRIBUTION					
532 PERSONNEL	233,219	265,935	262,396	259,040	261,106
532 MATERIALS & SUPPLIES	20,540	22,996	29,225	31,304	25,937
532 CONTRACTUAL SERVICES	257,605	311,405	300,494	294,064	281,022
532 CAPITAL OUTLAY	-	-	-	11,381	-
532 TRANSFERS	-	-	-	-	-
TOTAL WATER DISTRIBUTION	511,364	600,336	592,115	595,789	568,065
WASTEWATER COLLECTION					
533 PERSONNEL	136,261	145,371	141,758	152,926	119,912
533 MATERIALS & SUPPLIES	11,558	12,656	18,442	12,191	16,528
533 CONTRACTUAL SERVICES	1,022,767	1,195,208	1,438,388	1,260,337	1,581,857
533 CAPITAL OUTLAY	-	-	-	-	-
533 TRANSFERS	85,111	125,000	130,000	130,000	130,000
TOTAL WASTEWATER COLLECTION	1,255,697	1,478,235	1,728,588	1,555,454	1,848,297
TOTAL BEFORE CONTRACTED SERVICE	4,026,277	4,763,351	5,104,835	5,135,169	5,534,034
SANITATION					
534 CONTRACTUAL SERVICES	614,672	626,197	640,983	658,854	676,380
TOTAL SANITATION	614,672	626,197	640,983	658,854	676,380
TOTAL OPERATING EXPENSES	4,640,949	5,389,548	5,745,818	5,794,023	6,210,414
DEBT SERVICE AND CAPITAL EXPENSE					
539 CURRENT DEBT SERVICE	335,289	374,295	315,775	307,722	293,272
539 NEW DEBT SERVICE NEW DEPRECIABLE PROJECTS					
TOTAL DEBT SERVICE AND CAPITAL	335,289	374,295	315,775	307,722	293,272
TOTAL EXPENSES	4,976,238	5,763,843	6,061,593	6,101,745	6,503,686
LESS DEPRECIATION	534,440	610,990	681,404	645,823	641,448
NET EXPENSES	4,441,798	5,152,853	5,380,189	5,455,922	5,862,238
REVENUE	6,889,405	13,988,607	7,044,404	7,372,338	7,533,158
NET WORKING CAPITAL	2,447,607	8,835,754	1,664,215	1,916,416	1,670,920

* EXPENDITURES INCREASE 2% ANNUALLY IN FUTURE YEARS

* WATER AND SEWER SALES INCREASE AT 2% IN FUTURE YEARS

**CITY OF WHITE SETTLEMENT
MULTI-YEAR FINANCIAL PLAN
WATER & SEWER ENTERPRISE FUND EXPENSES & NET REVENUES**

	PROJECTED	CURRENT	MYFP 2017-18	MYFP 2018-19	MYFP 2019-20	MYFP 2020-21
	ACTUAL 2015-16	BUDGET 2016-17				
UTILITY BILLING						
530 PERSONNEL	258,515	345,665	352,578	359,630	366,823	374,159
530 MATERIALS & SUPPLIES	81,742	42,760	43,615	44,487	45,377	46,285
530 CONTRACTUAL SERVICES	203,505	202,575	206,627	210,760	214,975	219,275
530 CAPITAL OUTLAY	-	-	-	-	-	-
530 TRANSFERS	-	20,000	20,400	20,808	21,224	21,648
TOTAL UTILITY BILLING	543,762	611,000	623,220	635,685	648,399	661,367
WATER PRODUCTION						
531 PERSONNEL	199,474	265,057	270,358	275,765	281,280	286,906
531 MATERIALS & SUPPLIES	14,756	22,300	22,746	23,201	23,665	24,138
531 CONTRACTUAL SERVICES	1,628,668	2,418,095	2,466,457	2,515,786	2,566,102	2,617,424
531 CAPITAL OUTLAY	32,469	-	50,000	51,000	52,020	53,060
531 TRANSFERS	-	20,000	20,400	20,808	21,224	21,648
TOTAL WATER PRODUCTION	1,875,367	2,725,452	2,829,961	2,886,560	2,944,291	3,003,176
WATER DISTRIBUTION						
532 PERSONNEL	319,972	373,507	380,977	388,597	396,369	404,296
532 MATERIALS & SUPPLIES	13,194	39,350	40,137	40,940	41,759	42,594
532 CONTRACTUAL SERVICES	277,177	503,566	513,637	523,910	534,388	545,076
532 CAPITAL OUTLAY	-	-	-	-	-	-
532 TRANSFERS	-	20,000	20,400	20,808	21,224	21,648
TOTAL WATER DISTRIBUTION	610,343	936,423	955,151	974,255	993,740	1,013,614
WASTEWATER COLLECTION						
533 PERSONNEL	170,816	260,002	265,202	270,506	275,916	281,434
533 MATERIALS & SUPPLIES	9,574	34,450	35,139	35,842	36,559	37,290
533 CONTRACTUAL SERVICES	1,901,073	2,068,865	2,110,242	2,152,447	2,195,496	2,239,406
533 CAPITAL OUTLAY	-	-	-	-	-	-
533 TRANSFERS	130,000	150,000	153,000	156,060	159,181	162,365
TOTAL WASTEWATER COLLECTION	2,211,463	2,513,317	2,563,583	2,614,855	2,667,152	2,720,495
TOTAL BEFORE CONTRACTED SERVICE	5,240,935	6,786,192	6,971,915	7,111,355	7,253,582	7,398,652
SANITATION						
534 CONTRACTUAL SERVICES	625,560	757,275	772,421	787,869	803,626	819,699
TOTAL SANITATION	625,560	757,275	772,421	787,869	803,626	819,699
TOTAL OPERATING EXPENSES	5,866,495	7,543,467	7,744,336	7,899,224	8,057,208	8,218,351
DEBT SERVICE AND CAPITAL EXPENSE						
539 CURRENT DEBT SERVICE	789,656	789,156	784,156	787,319	788,006	787,031
539 NEW DEBT SERVICE NEW DEPRECIABLE PROJECTS						
TOTAL DEBT SERVICE AND CAPITAL	789,656	789,156	784,156	787,319	788,006	787,031
TOTAL EXPENSES	6,656,151	8,332,623	8,528,492	8,686,543	8,845,214	9,005,382
LESS DEPRECIATION	645,000	645,000	657,980	671,960	685,939	699,618
NET EXPENSES	6,011,151	7,687,623	7,870,512	8,014,583	8,159,275	8,305,764
REVENUE	7,792,717	8,332,623	8,499,275	8,669,261	8,842,646	9,019,499
NET WORKING CAPITAL	1,781,566	645,000	628,763	654,678	683,371	713,735

* EXPENDITURES INCREASE 2% ANNUALLY IN FUTURE YEARS

* WATER AND SEWER SALES INCREASE AT 2% IN FUTURE YEARS

CITY OF WHITE SETTLEMENT
ENTERPRISE FUNDS - MULTI-YEAR FINANCIAL PLAN
2017 - 2021

SPLASH DAYZ Water Park Fund

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**CITY OF WHITE SETTLEMENT
MULTI-YEAR FINANCIAL PLAN
SPLASH DAYZ ENTERPRISE FUND EXPENSES & NET REVENUES**

	PROJECTED	CURRENT				
	ACTUAL	BUDGET	MYFP	MYFP	MYFP	MYFP
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
SPLASH DAYZ WATER PARK						
570 PERSONNEL	375,090	872,434	889,883	907,681	925,835	944,352
570 MATERIALS & SUPPLIES	129,200	235,900	240,618	245,430	250,339	255,346
570 CONTRACTUAL SERVICES	224,200	617,740	630,095	642,697	655,551	668,662
570 CAPITAL OUTLAY	5,285	250,000	255,000	260,100	265,302	270,608
570 TRANSFERS	-	-	-	-	-	-
SPLASH DAYZ WATER PARK	733,775	1,976,074	2,015,596	2,055,908	2,097,027	2,138,968
TOTAL EXPENSES	733,775	1,976,074	2,015,596	2,055,908	2,097,027	2,138,968
LESS DEPRECIATION	-	-	-	-	-	-
NET EXPENSES	733,775	1,976,074	2,015,596	2,055,908	2,097,027	2,138,968
REVENUE	861,875	1,976,074	2,015,596	2,055,908	2,097,027	2,138,968
NET WORKING CAPITAL	128,100	-	-	-	-	-
	* EXPENDITURES INCREASE 2% ANNUALLY IN FUTURE YEARS					
	* REVENUES ARE CONSERVATIVELY BUDGETED TO COVER EXPENSES					
	* GENERAL FUND TRANSFER DECREASES \$300K/2017-18, \$400K/2018-19, \$500K/2019-20					
% Expense Increase/(decrease) over prior year	100.00%	169.30%	2.00%	2.00%	2.00%	2.00%

CITY OF WHITE SETTLEMENT
CAPITAL IMPROVEMENTS - MULTI-YEAR FINANCIAL PLAN
2017 - 2021

The Multi Year Financial Plan (MYFP) is a planning document. The product of a process, the Capital Improvement Projects Fund MYFP has one document. This document is updated each year to highlight and serve as a reminder of known or perceived future expenditure commitments, anticipated revenues and/or related events. It serves as a guideline for budgeting and for managing the resources of the Capital Improvement Projects Fund but is not binding as is the annual budget. 2015-2016 was the first year this information was formally included in the annual budget.

**CITY OF WHITE SETTLEMENT
CAPITAL PROJECTS - FUND 09
2016-2017 CAPITAL PROJECTS FIVE YEAR PLAN**

GENERAL FUND	DEPARTMENT		PROPOSED PROJECTS FUNDING			PROJECTED FINANCING AVAILABLE	PROPOSED PROJECTS YEAR					
			FARMERS BRANCH	2013 TAX NOTES	2015 CO/GO		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	
CITY HALL ELECTRONIC UPGRADES	505	MIS		10,000		10,000	5,000	5,000				
REMODEL-UPGRADE COUNCIL CHAMBERS AND CITY HALL	512	MUNICIPAL FACILITIES		240,000		240,000	240,000					
EMPLOYEE PARKING LOT SHADE STRUCTURE-PLACE HOLDER	512	MUNICIPAL FACILITIES			10,000	10,000						10,000
PUBLIC WORKS EQUIPMENT-STREETS & DRAINAGE	513	STREETS & DRAINAGE			50,000	50,000	10,000	10,000	10,000	10,000	10,000	10,000
6-8 Traffic lights (\$540K each)	513	STREETS & DRAINAGE		78,515	81,485	160,000	40,000	40,000	40,000	40,000	40,000	
BUILDING IMPROVEMENTS-REMODEL PD FEMALE LOCKER ROOM	515	POLICE ADMIN		19,000		19,000	19,000					
POLICE DEPARTMENT BREAK ROOM/REST ROOMS/MAIN LOBBY	515	POLICE ADMIN		27,200		27,200	27,200					
ACC - BUILDING AND A/C FOR KENNEL	517	ANIMAL CONTROL			60,000	60,000	60,000					
UPDATE 1974 BAY DOORS WITH INSULATED, LIGHT WEIGHT UNITS & OPERATORS	518	FIRE			35,700	35,700	35,700					
FIRE DEPARTMENT - Place holder for replacing 1994 Pierce Saber Fire Engine (NFPA standards state 25 year maximum life)	518	FIRE			350,000	350,000			350,000			
EXTRACTION TOOLS & EQUIPMENT /SHORING&CRIBBING/\$11K-10K County= \$1K+COMBO TOOLS	518	FIRE			22,000	22,000	22,000					
LIBRARY PAINTING	520	LIBRARY			18,500	18,500	18,500					
LIBRARY FLOOR - CARPET/TILE VDT AREAS/VINYL PLANK	520	LIBRARY			47,000	47,000	47,000					
FRONT DESK AND PAINT INCLUDING 6 LATERAL CABINETS FOR DVD; REMODEL FRONT COUNTER	520	LIBRARY			55,700	55,700	55,700					
LIBRARY DECK	520	LIBRARY			51,200	51,200	51,200					
LIBRARY FURNITURE	520	LIBRARY			13,000	13,000	13,000					
LIBRARY LOUNGE CHAIRS	520	LIBRARY			10,700	10,700	10,700					
UPGRADE SOUTH KITCHEN/WALLS/RESTROOMS	522	SENIOR SERVICES		4,000	-	4,000						4,000
SENIOR CENTER WALLS/RESTROOMS - 2013 Tax Note	522	SENIOR SERVICES										
RECREATION CENTER SOFTWARE \$7,030+TRAINING AND HARDWARE \$5,970	523	RECREATION			13,000	13,000	13,000					
POSSIBLE LAND PURCHASES - SEE 04-540-40-401	524	PARKS MAINTENANCE			50,000	50,000	10,000	10,000	10,000	10,000	10,000	10,000
MOVING BALL FIELDS OR PARK MAINTENANCE BUILDING (NEW FACILITY)	524	PARKS MAINTENANCE			200,000	200,000	50,000	50,000	50,000	50,000	50,000	
MACHINERY & EQUIPMENT - 2015-16/GOLF CARTS PARKS/CUSTOMER TRANSPORT*2016-17 HEAVY DUTY/ZERO TURN MOWER	524	PARKS MAINTENANCE			16,000							
TOTAL				378,715	1,084,285	1,463,000	744,000	115,000	460,000	110,000	34,000	

WATER & SEWER	DEPARTMENT		PROPOSED PROJECTS FUNDING			PROJECTED FINANCING NEEDED	PROPOSED PROJECTS YEAR					
			FARMERS BRANCH	2013 TAX NOTES	2015 CO/GO		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	
METER REPLACEMENT PROGRAM	530	UTILITY BILLING			70,000	70,000	70,000					
TYLER TECHNOLOGIES-INCODE SOFTWARE UPGRADE(REQUIRED IN 3-5 YEARS)	530	UTILITY BILLING			40,000	40,000			10,000	30,000		
AGING DRIVE THROUGH EQUIPMENT -CUSTOMER SERVICE-KIOSKS * PLACE HOLDER FOR 24/7 OPTION.	530	UTILITY BILLING			15,000	15,000						15,000
WELL SPACING - Engineering costs	531	WATER PRODUCTION			35,000	35,000	35,000					
30 GPM WELLS AT VETERANS/SPLASH DAYZ	531	WATER PRODUCTION			100,000	100,000	100,000					
2-3 PALUXY WELLS	531	WATER PRODUCTION			1,010,000	1,010,000	1,010,000					
BUILDING IMPROVEMENTS-WATER METERS & TRANS.-WATER MAIN CLAMPS AND SUPPLY & EQUIP STORAGE	532	WATER DISTRIBUTION			80,000	80,000	10,000	10,000	20,000	20,000	20,000	20,000
WATER DISTRIBUTION INFRASTRUCTURE REPAIRS/UPGRADES (TO COVER FUTURE PLANS - NEW STORAGE - NEW REHAB)	532	WATER DISTRIBUTION			300,000	300,000	60,000	60,000	60,000	60,000	60,000	60,000
DATA PROCESSING SOFTWARE - ARC GIS SOFTWARE-W/W&S MAPS-RECORD LOCATION OF MAIN BREAKS	532	WATER DISTRIBUTION			10,000	10,000	10,000					
CDBG YEAR 41 -CITY PORTION - SANITARY SEWER REPLACEMENT/ALLEY WEST AND DONALD (PREVIOUSLY APPROVED/CURRENT)	532	WATER DISTRIBUTION			320,000	320,000	320,000					
CDBG PROJECTS YEAR 42/43 (CONTINGENT ON CDBG AWARD)	533	WASTEWATER			285,000	285,000	85,000	200,000				
TOTAL				-	2,265,000	2,265,000	1,700,000	270,000	90,000	110,000	95,000	

STREET IMPROVEMENT FUND	DEPARTMENT		PROPOSED PROJECTS FUNDING			PROJECTED FINANCING NEEDED	PROPOSED PROJECTS YEAR					
			FARMERS BRANCH	2013 TAX NOTES	2015 CO/GO		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	
STREET LIGHTS	555			35,000		35,000	35,000					
STREET IMPROVEMENTS/ASPHALT TO CONCRETE	555	STREET IMPROVEMENT			519,242	519,242	169,242	150,000	200,000			
TOTAL				35,000	519,242	554,242	204,242	150,000	200,000	-	-	-

STORM WATER UTILITY	DEPARTMENT		PROPOSED PROJECTS FUNDING			PROJECTED FINANCING NEEDED	PROPOSED PROJECTS YEAR					
			FARMERS BRANCH	2013 TAX NOTES	2015 CO/GO		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	
ESTIMATE TO COMPLETE QUEBEC	578	STORM WATER			285,000	285,000	285,000					
STORMWATER IMPROVEMENTS/UPGRADES	578	STORM WATER			435,000	751,256	316,256	100,000	100,000	100,000	100,000	135,000
PARKSIDE DRIVE SEWER & STORM DRAIN	578	STORM WATER			335,000	335,000	35,000	100,000	100,000	100,000	100,000	
TOTAL				316,256	1,055,000	1,371,256	636,256	200,000	200,000	200,000	200,000	135,000

SEWER INFLOW & INFILTRATION	DEPARTMENT		PROPOSED PROJECTS FUNDING			PROJECTED FINANCING NEEDED	PROPOSED PROJECTS YEAR					
			FARMERS BRANCH	2013 TAX NOTES	2015 CO/GO		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	
KIMBROUGH STREET SEWER AND WATER	581	SEWER I&I			820,400	820,400	320,400	500,000				
SADDLEHILL PARK SEWER	581	SEWER I&I			1,272,700	1,272,700	272,700	250,000	250,000	250,000	500,000	
TUMBLEWOOD TRAIL WATER AND SEWER	581	SEWER I&I			900,400	900,400	300,400	300,000	300,000	300,000		
DELMAR COURT SEWER - OPEN CUT	581	SEWER I&I			79,300	79,300	79,300					
I & I POINT REPAIRS	581	SEWER I&I			150,000	150,000	50,000	100,000				
TOTAL				-	3,222,800	3,222,800	1,022,800	1,150,000	550,000	500,000	-	-

TOTAL PROJECTS AND EQUIPMENT ALL FUNDS				316,256	413,715	8,146,327	8,876,298	4,307,298	1,885,000	1,500,000	920,000	264,000
PROJECTED BEGINNING BALANCE				316,256	413,715	8,146,327	8,876,298	8,876,298	4,569,000	2,684,000	1,184,000	264,000
PROJECTED ENDING BALANCE				-	-	-	-	4,569,000	2,684,000	1,184,000	264,000	-

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; and
- Maintaining adequate service levels with no property tax increase if possible.

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

Public safety staff training levels will be maintained in FY 2016-2017.

The Crime Control District has allocated a \$667,000 transfer to the General Fund for police personnel costs. The Crime Control District will provide funding for a portion of the District's contractual services which include utilities, insurance and vehicle maintenance.

In fiscal year 2016-2017, no new patrol vehicles nor administration vehicles are scheduled to be purchased with bond funds.

The City remains committed to the replacement of aging infrastructure:

In 2016-2017, the CDBG 41st year project shared with Tarrant County will include the installation of sewer line between West Place and Donald. The 42nd year Project is currently in the design phase and contingent funds have been set aside.

The City's Street Improvement overlay program will continue with a \$204,242 bond funding in 2016-2017.

The City's Park System remains a priority:

Central Park and Veterans Park are now both very well known, popular parks for the area. In this year's budget, for maintenance and operation of the City's park system, the General Fund has allocated \$392,089 compared to \$352,061 last year and the Economic Development Corporation has allocated \$1,574,936 compared to \$1,818,277 last year.

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

Several years ago, the Economic Development Corporation initiated a small business incentive program. For this year's budget, FY 2016-2017, \$105,000 for Business Incentive Grants was appropriated by the Economic Development Corporation. In addition, to attract new businesses and encourage improvements, \$100,000 has been appropriated for financial assistance. There are no active tax abatements for 2016-2017.

The biggest challenge for the City as a whole is the water park. In 2013-2014, a water park was constructed as a promising project shared with Hawaiian Falls. The City's cost for development, construction and start-up was \$12.5 Million, with financing through EDC issued bonds. The Debt payments were to be paid by Hawaiian Falls from the proceeds of a 40 year lease where Hawaiian Falls would fully operate and maintain the Park during the lease term. Since the last budget year, Hawaiian Falls was acquired by a venture capital group which operated the park during the 2015 season. At the end of the season, the venture capital group informed the City that they would not make the 10/01/15 scheduled debt payment, but that they were working on new financing. In January, 2016, the venture capital group informed the City that they would not be making the currently due debt service payments, but wished to continue to operate the park. City Council and the Economic Development Board decided to terminate the lease agreement based on breach of contract. A budget amendment was authorized by City Council and the City opened and operated SPLASH DAYZ water park for about 66 days of a 100 day season.

In spite of the current financial strain, this endeavor has shown signs of boosting our economy by employing approximately 150 seasonal employees and bringing in around 100,000 visitors annually. The financial impact of the water park is two-fold – operational requirements and debt service requirements. In the 2016-2017 Budget, operational requirements are subsidized by the General Fund in the form of a \$1,282,324 transfer while the debt service is budgeted in the Economic Development Corporation (EDC). Operationally, the park is expected to be self-sustaining in 3-5 years, which will help the General Fund stabilize and rebuild. Debt service payments will continue to be made by the EDC. While the EDC can support the debt service payments, serious consideration must be given to funding currently going to fund league functions at the City's parks.

Maintaining adequate service levels without significantly increasing the property tax rate was a significant priority for the City Council. Tax Rate for 2016 is 3.08% percent higher than 2015 Tax Rate.

Proceeds from the General Obligations Refunding Bonds and Combination Tax and Revenue Certificates of Obligations, Series 2015 will be used to fund several projects including vehicle and equipment purchases, street improvements and building maintenance and upgrades. Other requested capital items which were not approved during this year's budget process will be submitted to Council in considering issuing debt which would help maintain a level tax rate. 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 significant tax increase.

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

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 2016-2017 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 governmental 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 governmental 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.

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.

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, 2016. As a result, the tax rate at \$0.755693 is 3.08% more than prior year tax rate at 0.733103. The 2016-2017 tax rate along with use of unrestricted fund balance 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. Workshops to discuss the budget were held in July and August 2016. A public hearing on the budget was conducted according to state and local laws on August 30, 2016. The proposed Tax Rate of \$0.755693 exceeded the Effective Tax Rate but was equal to the Roll Back Tax Rate, so two public hearings were held as required by state law.

A meeting of the governing body to discuss the tax rate was held July 28, 2016 at which time the Council proposed the adoption of the property tax rate that is above the Effective Tax Rate but equal to the Roll Back Tax Rate. The second Public Hearing on the 2016-2017 Fiscal Year Budgets was held September 13, 2016 and adopted by ordinance after the public hearing. The Fiscal Year Budget for 2016-2017 and the tax rate of \$0.755693 were adopted by the majority consent of the City Council on September 13, 2016.

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.

2016-2017 Planning Calendar

July 25	Deadline for Chief Appraiser to certify tax rolls.
July 26-28	Certification of anticipated collection rate / Calculation of Effective and Rollback Tax Rates.
July 28	Meeting of Governing Body to 1) discuss tax rate, 2) take Record Vote, and 3) call two Public Hearings if proposed tax rate will exceed the rollbac rate or the effective rate (whichever is lower), take record vote and schedule public hearings. Must have two (2) Public hearings if propsing a tax increase.
July 28	Publish Notice of CCPD and EDC Public Hearings to be held on Aug 4 (CCPD) and Aug 9 (EDC)
July 29	Send First Notice of Public Hearing on proposed Tax Rate to paper (1st 1/4 page) to run Aug 4th (and publish on Website) to be held Aug 16th and Aug 30th.
Aug 1	Incorporate certified Tax #'s into proposed budget for Aug 9th meeting.
Aug 4	Publish Notice of August 16th Public Hearing on Tax Revenue Increase (1st 1/4 page).
Aug 4	CCPD hold Public Hearing and adopts budget.
Aug 4	Send Second Notice of Public Hearing on proposed Tax Rate to paper to run Aug 11th to be held on Aug 16th and Aug 30th.
Aug 9	Proposed budget presented to Council and copy to City Secretary for public inspection.
Aug 9	EDC holds Public Hearing and adopts budget.
Aug 12	Send notice of Public Hearing on Operating Budgets to STAR TELEGRAM for publication on Aug 18th for meeting to be held Aug 30th. {LGC 102.006; 102.0065(c)}
Aug 16	Governing Body holds First Public Hearing on Tax Rate.
Aug 19	Send Notice of Tax Revenue Increase (2nd 1/4 page) to be voted on Sept 13th to run Sept 1st.
Aug 19	Send Notice of PH on Operating, EDC, and CCPD Budgets by Governing Body to run Sept 1st to be held Sept 13st.
Aug 30	Governing Body holds Second Public Hearing on Tax Rate.
Aug 30	Governing Body holds Public Hearing on Operating Budgets.
Sep 1	Publish Notice of Tax Revenue Increase (2nd 1/4 page) to be voted Sept 13th.
Sep 1	Publish Notice of Public Hearing on Operating, CCPD, and EDC budgets to be held Sept 13th.
Sep 13	Governing Body holds Public Hearing on Operating, CCPD, and EDC budgets.
Sep 13	Governing Body adopts Budgets.
Sep 13	Governing Body adopts Tax Rate.
Sep 13	Governing Body votes on Tax Rate.
Sep 14	Tax Rate is submitted to Tarrant County.

ORDINANCE NO. 2016-2534

AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR THE CITY OF WHITE SETTLEMENT, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017.

WHEREAS, notice of a Public Hearing on the budget for the City of White Settlement, Texas for the fiscal year 2016-2017 was heretofore published in accordance with law; and,

WHEREAS, a Public Hearings were duly held on August 30, 2016 and September 13, 2016 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 by the City Manager (attached as Exhibit A) and reviewed during a public hearing on August 30, and September 13, 2016, be approved for the Fiscal Year 2016-2017.

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.

That the fact the fiscal year begins October 1, 2016 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 13th day of September, 2016 by the City Council of the City of White Settlement, Texas.



Approved:

Ronald A. White
Ronald A. White, Mayor

Attest:

Amy Arnold, TRMC
Amy Arnold, City Secretary

ORDINANCE NO. 2016-2535

AN ORDINANCE OF THE CITY OF WHITE SETTLEMENT, TEXAS, AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017, AT A RATE OF \$0.755693 PER \$100.00 OF ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS FOR THE CITY OF WHITE SETTLEMENT, AS OF JANUARY 1, 2016, 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 2016 for the City of White Settlement, Texas was heretofore published in accordance with law; and,

WHEREAS, on September 13, 2016, the City Council of the City of White Settlement, Texas, by a majority vote proposed a property tax rate for the year 2016 of \$0.755693 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, was required to schedule two public hearings on the proposed rate which is the rollback rate of \$0.755693; and

WHEREAS, the City Council of the City of White Settlement, Texas, held a public meeting to discuss the proposed 2016 property tax rate on July 28, 2016; and,

WHEREAS, the City Council of the City of White Settlement, Texas, held public hearings on the tax rate on August 16, 2016 and August 30, 2016, to hear discussion on the proposed 2016 property tax rate; 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 2016 as follows:

\$0.602893	For the purpose of maintenance and operations
\$0.152800	For the payment of principal and interest on general obligation debt
<hr/>	
\$0.755693	Total Tax Rate

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for the City of White Settlement if applied to the same properties taxed in both the 2015 tax year and the 2016 tax year.

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 2016 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 13, 2016 upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WHITE SETTLEMENT, TEXAS, on this the 13th day of September 2016.

Approved:


Ronald White
Mayor



Attest:


Amy Arnold
City Secretary

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:

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. The General Fund reserve will be used to meet the shortfall and balance fiscal year 2016-2017 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 half-cent sales 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 to the General Fund for police personnel, \$75,000 for Vehicle maintenance, \$10,000 computer/laptop upgrades and replacements, \$11,000 for Ammunition and \$22,100 for all police personnel training costs, and 5% of the collected sales tax for administrative fees to the General Fund. In addition, 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. Despite conservative expenditure forecasts and staff efforts to reduce expenditures, the decline in the projected sales tax revenues resulted in a deficit in the amount of \$107,675. The Crime Control

District's Fund reserve will be used to meet the shortfall and balance fiscal year 2016-2017 budget.

The EDC half-cent sales tax provides maintenance for Central and Veterans Parks maintenance, operations and improvements, and for economic development projects which includes \$105,000 for business incentive grants, \$100,000 for Projects financial assistance programs in addition to a 5% administrative fee to the General Fund based on sales taxes received. Much of the sales tax revenue is collected from consumers who shop in White Settlement but live outside the City. The EDC will maintain a conservative vigil toward expenditures this year in anticipation of its upcoming responsibilities to SPLASH DAYZ water park.

General and Administrative Charges

The half-cent sales tax for the Crime Control District and the Economic Development Corporation provide funding assistance to the General Fund for general and administrative services provided by City administration, finance and personnel. The Enterprise Fund also provides funding assistance to the General Fund for City administration, finance and personnel services. The intergovernmental revenue transfers for 2016-2017 from the Enterprise Fund are projected to be \$750,600, Crime Prevention and Control District and Economic Development Corporation will contribute 5% of their half-cent sales tax which are budgeted at \$45,493 for Crime District and \$46,600 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 2016-2017 fiscal year the debt service portion of the tax rate is \$0.152800 per \$100 of assessed value. This represents 20.22% of the total adopted rate of \$0.755693 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 approximately 304 days reserve available as of September 30, 2016.

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 relatively 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

Property owners have the right to know about increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value. Creating a budget and adopting a property tax rate to support that budget are major functions of the City's governing body. This is accomplished by following truth-in-taxation requirements to ensure the public is informed of any increases. Truth-in-taxation is a concept embodied in the Texas Constitution and the Tax Code that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to roll back or limit tax increases. Taxing units must comply with truth-in-taxation requirements when holding public hearings, considering budgets and setting rates to impose property taxes.

In accordance with the Truth in Taxation requirements, the City calculates two rates after receiving a certified appraisal roll from the chief appraiser - the effective tax rate and the rollback tax rate. The **effective tax rate** is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before on properties taxed in both years. The **rollback tax rate** is a calculated maximum rate allowed by law without voter approval. The rollback tax rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra eight percent increase for those operations, and sufficient funds to pay debts in the coming year. The rollback tax rate calculation splits the tax rate into two separate components – a maintenance and operations (M&O) rate and a debt service rate. M&O includes such things as salaries, utilities and day-to-day operations. Debt service covers the interest and principal on bonds and other debt secured by property tax revenues. If the proposed property tax rate exceeds the lower of the effective tax rate or the rollback tax rate, public notice must be provided using language specified in Local Government Code Section 140.010(d). State law requires that two public hearings be held by the governing body before adopting the proposed tax rate. The tax rate should be adequate to produce the revenues needed to pay for approved City services.

The 2016 tax rate is \$0.755693 per \$100 valuation which is 3.08% more than the 2015 tax rate of \$0.733103. The 2016 tax rate exceeded the effective tax rate but was equal to the roll back tax rate. 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 \$3,637,937. The total taxable value including new construction totals \$693,625,782 with new construction being \$13,891,439.

Sales Tax

City continues to be conservative on sales tax projections due to the volatile nature of this economically sensitive revenue source and the noticeable decline in the Sales Tax revenue due to the struggling oil and gas industry. General sales tax projections for 2016-2017 are projected at \$1,900,000. Economic Development half-cent sales tax is projected at \$932,000. And, Crime District half-cent sales tax is projected to be \$909,851.

Utility Rates

After reviewing utility rates, it was necessary to increase the water and wastewater rates in 2016 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. In 2016 City of Fort Worth increased the City's wholesales water rates by 1.31% and decreased the City's wholesale wastewater rates by 1.59%. Based on the rate study done on the 2016 rate increases, City Council approved the recommendation of City staff that no change be made in the water or wastewater rates for the 2016-2017 Budget.

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 2016-2017 annual budget. In 2015, the City's Investment Policy approved by Council received a certificate from the Government Treasurers' Organization of Texas for developing an investment policy that meets the requirements of the PFIA and the standards for prudent public investing established by the Government Treasurers' Organization of Texas.

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 Departmental Reports 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
- Special Revenue Funds
 - Hotel Occupancy Tax
 - Pride Commission
 - Crime Control & Prevention District
 - Economic Development Corporation
 - Storm Water Utility

2. Proprietary Fund Type:

- Enterprise Fund (Water and Sewer)
- Sewer I & I Fund

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 are to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental 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 2015-2016 budget, the current and future level of service, cost saving measures, new programs and capital outlays for the 2016-2017 budget, and future projects, plans/expectations for the division.

The operational units by fund are listed below:

FUND	DEPARTMENT /DIVISION
<u>General Fund:</u>	
General Government	Mayor and Council Administration City Secretary Finance Human Resources Management Information Svcs Purchasing/Warehouse Municipal Facilities
Public Safety	Police Administration Police Patrol Municipal Court City Marshal Fire Services Code Enforcement
Public Health	Animal Control
Public Works	Streets & Drainage
Culture and Recreation	Senior Services Parks Maintenance Recreation Services Library
<u>Debt Service:</u>	
	Principal and Interest
<u>Special Revenue Funds:</u>	
Economic Development (Cultural/Recreation)	EDC Operational EDC Director EDC Parks Operational
Occupancy Tax (Cultural/Recreation)	Community Promotion and Cultural Center Improvement
Pride Commission	Pride Commission Operational
Crime Control & Prevention	Crime District Operational
Storm Water Utility	Storm Water Operational
<u>Capital Projects:</u>	
Capital Projects Fund	Various Capital Improvement Projects

FUND

DEPARTMENT /DIVISION

Enterprise Funds:

Public Works

Utility Billing
Water Production
Water Distribution
Wastewater Collection
Sanitation

SPLASH DAYZ

Personnel
Materials & Supplies
Contractual Services
Capital Outlay

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 budgeted 2016-2017 operational fund, there 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 sometimes 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 and 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	AA-

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-nine 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, 2015. The City of White Settlement has received a Certificate of Achievement for the last thirty 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.

Property tax collections are projected to increase due to an improving economy, anticipated growth and new construction. General Property Taxes are assessed on real and personal property as of January 1 each year. The \$0.602893 maintenance and operation tax for the General Fund (79.78% of the total tax rate of \$0.755693 per \$100 valuation) is set by the City Council. This tax is established by ordinances and comprises 41.9% of the 2016-2017 General Fund revenues. 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 personal property, new construction and improvements to existing structures. The Appraisal District estimates that the net taxable value for levying purposes is \$679,319,341 which is an increase of \$32,134,034 or 4.96%, from the previous year's taxable value of \$647,185,307.

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 2016-2017 will be the rollback rate at \$0.755693, a 3.08% increase from 2015 tax rate of \$0.733103 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 (19.4%) of General Fund revenues. However, projections indicate that the City will collect approximately the same amount in consumer sales tax revenues in 2016-2017 as it did in 2015-2016 (\$1.9M) The City of White Settlement conservatively estimates sales tax revenues due to the nature of the taxes, which fluctuates with the economy and the decline in Oil and Gas prices.

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 \$1.17 per-line per month and the commercial pay \$1.90 per-line per month. Franchise Tax revenues account for 9.7% of the General Fund revenues with a projected budget of \$967,800 or 17.3% more than prior year's franchise tax collections at \$824,976.

As a group, General Property Taxes, Consumer Taxes and Franchise Taxes account for \$7,091,300 or 71.00% of the General Fund revenues for fiscal year 2016-2017. This projection is \$573,260 or 8.79% more than the previous year collections of \$6,518,040. 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 2016-2017 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 \$360,240 or 3.6% of General Fund revenues. License and Permit revenues are projected to increase \$33,923 (10.4%) from the prior year receipts projections at \$326,317.

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 4.9% of General Fund revenues. Projections are based on a level adequate to make traffic enforcement effective. Revenues are budgeted in 2016-2017 at \$492,600 which is more than prior year projections at \$492,185.

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 \$109,250, an increase of 17.05% or \$15,914 from prior year at \$93,336. This source represents 1.1% 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.

INTERGOVERNMENTAL

This revenue source contributes \$1,065,093 or 10.7% to the General Fund revenues for administrative cost share from the Enterprise Fund and Special Revenue Funds and is \$87,081 more than the previous year's projections of \$978,012. 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. The 2016-2017 budget incorporated a 15% increase in Administrative Cost Share to reflect the rising Administrative costs. The last increase in Administrative Costs took place in 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 \$46,600, Crime Control and Prevention District (5% of half cent sales tax) budgeted at \$45,493, Refuse Collection of \$42,000 and Utility Customer Service of \$80,400 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 United States Treasury and investment pools. With the current market trends, we have increased budgeted interest earnings to \$20,000, which is \$2,000 more than prior year. Prior year's actual interest revenue was \$30,293. Interest is 0.20% of General Fund Budget.

INTERFUND TRANSFERS

Interfund transfers totaling \$767,000 are made up of \$667,000 from Crime Control and Prevention District for Police Department salaries and benefits and \$100,000 from Storm Water Fund for salaries and administrative charges. This source represents 7.7% of all General Fund revenues. Voters approved the Crime District half-cent sales tax for a ten-year period in January 2001 then renewed in 2010 for another 20 years.

MISCELLANEOUS REVENUES AND PRIOR YEAR FUND BALANCE

Other income includes proceeds of fixed assets, abandoned vehicle sales, and miscellaneous income. This source group represents 0.8% of the General Fund revenues at \$84,200. If any portion of the prior year fund balance is used, it is recognized in this category.

ENTERPRISE FUNDS

WATER AND SEWER FUND

Water and Sewer revenues are received primarily from water sales to City utility customers (\$4,000,000 or 48.0% of the Enterprise Fund) and sewer charges (\$2,800,000 or 33.6% of the Enterprise Fund). Sale of water to the customers and treatment of sewer is expected to be stable. Projections for the 2016-2017 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.

Changes in water and wastewater fees for both residential and commercial customers and rate increases in sanitation fees were not incorporated in the 2016-2017 Budget. Fees charged by the City of Fort Worth will decrease 1.59% for wastewater and will increase 1.31% for water. Since the rate changes were virtually a net, water and sewer rates in the 2016-2017 Budget remain the same. In 2015-2016, the maximum usage per home increased to 14,000 gallons for residents and commercial customers continue to pay on total water usage. Residential refuse rates have not changed and remain at \$12.28 for the 2016-2017 Budget. IESI continues to bill commercial customers and the City bills for residential accounts. Sanitation revenues are budgeted at \$786,500 and are 9.4% of the Enterprise Fund compared to prior year at \$735,250 an increase of \$51,250.

The City of Fort Worth pays \$303,823 of the 2009 Certificate of Obligation for their share of the Farmers Branch Sewer Interceptor Line. This accounts for 3.6% of the water and sewer revenues. Other revenue sources totaling \$442,000 make up the balance of budget (5.4%) are interest, fire line fees, water and sewer taps, penalty and late charges and service charges.

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. This contribution is the same amount as last year. The City will continue the rehabilitation of manholes and replacement of sewer mains with the funds available.

Splash Dayz Fund was established to account for the maintenance and operations of the City's water park. In the 2016-2017 Budget, a transfer from the General Fund of \$1,282,324 is budgeted for maintenance and operations and debt service payments for the water park are budgeted in the Economic Development Fund.

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 half-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 completed in 1999 is the culmination of the Crime Control and Prevention half-cent sales tax passed in 1996. In January 2001, voters approved a renewal of the half-cent 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 2016-2017 budget year, the Crime Control and Prevention District will provide revenues of \$667,000 to the General Fund to cover for police personnel costs incurred by the General Fund, \$75,000 for Vehicle maintenance, \$10,000 computer/laptop upgrades and replacements, \$11,000 for Ammunition and \$22,100 for all police personnel training costs, and 5% of the collected sales tax for administrative fees to the General Fund.

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 \$340,000 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 did not budget a \$50,000 contribution to this fund. This annual contribution had been frozen the previous four years due to the economy.

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. In 2016-2017, it is projected to receive \$574,000 in Storm Water Collection fees.

EXPENDITURES/EXPENSES DESCRIPTIONS, EVALUATION AND PROJECTIONS

PERSONNEL SERVICES

The City of White Settlement will provide quality services and programs with a responsive staff of 126 full-time budgeted positions for fiscal year 2016-2017. There were no overall raises for employees this fiscal year. 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, dental insurance and life insurance are provided to all full time employees 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 the Texas Municipal Retirement System. Historically, regular full-time employees have contributed 5% of their wages and the City matched their contributions 2:1. (Employee contributions are tax deferred.) During the 2016-2017 Budget Workshops, City Council authorized a plan rate increase to a 7 %; 2 to 1 plan. This was done to make the City TMRS retirement program more competitive with 60 % of other cities in the area. The retirement plan 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 67.8% for General Fund, 14.9% for Water and Sewer Fund, and 13.4% 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 4.4% for General Fund, 1.7% for Water and Sewer Fund, 2.4% for EDC Fund, and 3.4% for Crime District 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 15.9% of the General Fund expenditures at \$1,866,649. Contractual services for Water and Wastewater Fund is \$5,077,576 (60.8%), which includes \$715,275 to pay for solid waste costs to IESI, and water purchases and wastewater treatment costs from the City of Fort Worth. Water purchases are budgeted at 22.62% or \$1,885,000 (22.62%) and wastewater treatment cost are budgeted at \$1,507,000 (18.08%). Payments to the City of Fort Worth make up 40.7% of Water and Sewer Fund Budget.

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. Bond funds will be used to fund the City's Capital Outlay in Budget year 2016-2017.

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 (\$0.152800) of the city tax rate of \$0.755693 cents, includes a transfer of \$150,000 from the Street Improvements Fund and a transfer of \$150,000 from the Storm Water Utility Fund and provides for annual payment of the Series 2009 General Obligation, General Obligations Refunding Bonds, Combination Tax and Revenue Certificates of Obligations - Series 2015 and the Public Finance Contractual Obligations - series 2015 to refund the 2013 Oshkosh lease purchase agreement 2013 Lease-Purchase.

Water and Wastewater Fund debt is 9.5% of the operating budget at \$789,156 for the 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 \$7,500 to the Pride Commission. The Crime District transfers \$667,000 to the General Fund to cover Police Department personnel costs. The Utility Fund transfers \$130,000 to the Sewer I & I Fund for correction of infiltration and inflow problems in the sewer system. The Storm Water Fund transfers \$100,000 to the General Fund for salaries and administrative charges.

INTERGOVERNMENTAL

The Hotel/Motel Occupancy Tax Fund subsidizes the White Settlement Museum, Chamber of Commerce, and several other community functions.

PURCHASES FOR RESALE – ENTERPRISE FUND

This section includes water purchases and wastewater treatment costs from the City of Fort Worth, and is budgeted at 22.62% or \$1,885,000 for water purchases, and 18.08% or \$ 1,507,000 for wastewater treatment. This makes up 40.7% 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 \$52,418, \$10,000 in the Hotel Occupancy Fund and \$40,000 in the Water and Wastewater Fund. The City Council also has a reserve in the General Fund of \$50,000, \$10,000 in the Hotel Occupancy Fund and \$40,000 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 2016-2017**

	GENERAL FUND	WATER & SEWER	ECONOMIC DEVELOPMENT	HOTEL/ MOTEL	DEBT SERVICE	SPLASH DAYZ
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Beginning Fund Balances / Working Capital	\$10,030,000	\$19,155,000	\$978,000	\$815,500	\$855,400	\$0
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SOURCES & REVENUES						
Property Taxes	\$4,183,500				1,040,000	
Consumer Taxes	1,940,000		932,000	295,000		
Franchise Taxes	967,800					
Licenses & Permits	360,240					
Fines & Forfeitures	492,600					
Charges for Services	109,250	8,234,623	205,600			633,750
Intergovernmental	1,065,093					
Interest	20,000	13,000	4,200	1,000	1,000	
Interfund Transfers	767,000				300,000	1,342,324
Other Funding	84,200	85,000				
TOTAL ALL SOURCES & REVENUES	\$9,989,683	\$8,332,623	\$1,141,800	\$296,000	\$1,341,000	\$1,976,074

USES & EXPENDITURES						
General Government	2,401,233					
Public Safety	5,670,259					
Public Works	623,417	7,413,467				
Public Health	233,690					
Culture & Recreation	1,499,378		387,525	236,000		1,976,074
Economic Development			548,414			
Other					10,281	
Interfund Transfers	1,289,824	130,000		60,000		
Debt Payments		789,156	1,026,522		1,430,719	
TOTAL ALL USES & EXPENDITURES	\$11,717,801	\$8,332,623	\$1,962,461	\$296,000	\$1,441,000	\$1,976,074

Ending Fund Balances / Working Capital	\$8,301,882	\$19,155,000	\$157,339	\$815,500	\$755,400	\$0
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**City of White Settlement
All Funds Summary
Adopted Budget for Fiscal Year 2016-2017**

	CRIME DISTRICT	STREET IMPROVE.	PRIDE COMMISSION	STORMWATER UTILITY	SEWER I & I	TOTAL
Beginning Fund Balances / Working Capital	\$545,500	\$1,530,600	\$5,200	\$3,113,300	\$287,800	\$37,316,300
SOURCES & REVENUES						
Property Taxes						5,223,500
Consumer Taxes	909,851					4,076,851
Franchise Taxes		340,000				1,307,800
Licenses & Permits						360,240
Fines & Forfeitures						492,600
Charges for Services				574,000		9,757,223
Intergovernmental						1,065,093
Interest		2,200		4,500	150	46,050
Interfund Transfers			7,500		130,000	2,546,824
Other Funding						169,200
TOTAL ALL SOURCES & REVENUES	\$909,851	\$342,200	\$7,500	\$578,500	\$130,150	25,045,381
USES & EXPENDITURES						
General Government						2,401,233
Public Safety						5,670,259
Public Works				40,000	185,000	8,261,884
Public Health						233,690
Culture & Recreation						4,098,977
Economic Development						548,414
Other	350,526		7,500			368,307
Interfund Transfers	667,000	150,000		250,000		2,546,824
Debt Payments						3,246,397
TOTAL ALL USES & EXPENDITURES	\$1,017,526	\$150,000	\$7,500	\$290,000	\$185,000	27,375,985
Ending Fund Balances / Working Capital	\$437,825	\$1,722,800	\$5,200	\$3,401,800	\$232,950	\$34,985,696

CITY OF WHITE SETTLEMENT
All Funds Summary of Revenues and Expenditures

	ACTUAL 2014-2015	BUDGETED FY 2015-16	PROJECTED FY 2015-16	ADOPTED FY 2016-17
GENERAL FUND				
REVENUES/SOURCES				
Property Taxes	\$ 3,443,109	\$ 3,824,780	\$ 3,813,041	\$ 4,183,500
Consumer Taxes	2,186,600	1,996,000	1,880,023	1,940,000
Franchise Fees	989,747	922,000	824,976	967,800
Licenses & Permits	349,741	364,365	326,317	360,240
Fines and Forfeitures	499,021	472,200	492,185	492,600
Charges for Service	113,220	107,650	93,336	109,250
Intergovernmental	780,803	967,015	978,011	1,065,093
Interest	20,402	18,000	30,292	20,000
Interfund Transfers	789,130	667,000	667,166	767,000
Other Funding	641,860	126,050	(206,459)	84,200
TOTAL REVENUES	\$ 9,813,633	\$ 9,465,060	\$ 8,898,888	\$ 9,989,683
EXPENDITURES/USES				
General Government	\$ 2,597,645	\$ 1,901,305	\$ 1,666,250	\$ 2,401,233
Public Safety	5,486,373	5,585,550	5,374,629	5,670,259
Public Works	505,007	679,043	455,816	623,417
Public Health	233,776	254,824	223,565	233,690
Culture & Recreation	1,240,870	1,398,241	1,264,799	1,499,378
Transfers/Capital Outlay	-	-	561,149	1,289,824
TOTAL EXPENDITURES	\$ 10,063,671	\$ 9,818,963	\$ 9,546,208	\$ 11,717,801
WATER & SEWER FUND				
REVENUES/SOURCES				
Franchise Fees	\$ -	\$ -	\$ -	\$ -
Charges for Service	7,288,687	7,725,954	7,631,818	8,234,623
Intergovernmental	-	-	-	-
Interest	14,845	13,000	28,276	13,000
Interfund Transfers	-	-	-	-
Other Funding	229,626	80,000	132,623	85,000
TOTAL REVENUES	\$ 7,533,158	\$ 7,818,954	\$ 7,792,717	\$ 8,332,623
EXPENDITURES/USES				
Public Works	\$ 6,080,413	\$ 6,876,172	\$ 5,736,495	\$ 7,413,467
Interfund Transfers	130,000	150,000	130,000	130,000
Debt Services				
Principal	-	510,000	510,000	520,000
Interest	290,023	278,782	278,781	264,156
Lease Purchase Pmt	-	-	-	-
Other-Fiscal Agent Fee	3,250	4,000	875	5,000
TOTAL EXPENDITURES	\$ 6,503,686	\$ 7,818,954	\$ 6,656,151	\$ 8,332,623

CITY OF WHITE SETTLEMENT
All Funds Summary of Revenues and Expenditures

	ACTUAL 2014-2015	BUDGETED FY 2015-16	PROJECTED FY 2015-16	ADOPTED FY 2016-17
ECONOMIC DEVELOPMENT FUND				
REVENUES/SOURCES				
Consumer Taxes	\$ 1,078,003	\$ 965,291	\$ 1,099,219	\$ 932,000
Charges for Service	183,470	200,900	219,045	205,600
Interest	5,083	4,200	3,843	4,200
Other Funding	921,657	550	2,402	-
TOTAL REVENUES	\$ 2,188,213	\$ 1,170,941	\$ 1,324,509	\$ 1,141,800
EXPENDITURES/USES				
Culture & Recreation	\$ 787,408	\$ 790,922	\$ 245,914	\$ 387,525
Economic Development	444,584	389,853	551,672	548,415
Debt Service - P&I	964,673	1,027,355	1,027,355	1,026,521
TOTAL EXPENDITURES	\$ 2,196,665	\$ 2,208,130	\$ 1,824,941	\$ 1,962,461
HOTEL / MOTEL FUND				
REVENUES/SOURCES				
Consumer Taxes	\$ 268,954	\$ 240,000	\$ 243,839	\$ 295,000
Interest	1,219	1,000	2,083	1,000
Other Funding	3,000	-	-	-
TOTAL REVENUES	\$ 273,173	\$ 241,000	\$ 245,922	\$ 296,000
EXPENDITURES/USES				
Culture & Recreation	\$ 128,533	\$ 231,000	\$ 115,108	\$ 236,000
Reserves	-	10,000	-	60,000
TOTAL EXPENDITURES	\$ 128,533	\$ 241,000	\$ 115,108	\$ 296,000
DEBT SERVICE FUND				
REVENUES/SOURCES				
Property Taxes	\$ 873,664	\$ 996,540	\$ 1,004,926	\$ 1,040,000
Interest	8,994	-	3,210	1,000
Interfund Transfers	-	150,000	150,000	300,000
Other Funding	3,740,988	-	488,826	-
TOTAL REVENUES	\$ 4,623,646	\$ 1,146,540	\$ 1,646,962	\$ 1,341,000
EXPENDITURES/USES				
Other	\$ 3,131,212	\$ -	\$ -	\$ -
Debt Services				
Principal	420,000	547,084	1,424,972	740,000
Interest	274,576	742,956	764,020	690,719
Other-Fiscal Agent Fee	2,500	6,500	2,036	10,281
TOTAL EXPENDITURES	\$ 3,828,288	\$ 1,296,540	\$ 2,191,028	\$ 1,441,000

CITY OF WHITE SETTLEMENT
All Funds Summary of Revenues and Expenditures

	ACTUAL 2014-2015	BUDGETED FY 2015-16	PROJECTED FY 2015-16	ADOPTED FY 2016-17
SPLASH DAYZ				
REVENUES/SOURCES				
Fees/Sales	\$ -	\$ 633,750	\$ 261,434	\$ 633,750
Other Revenue	-	-	-	-
Transfers	-	-	600,441	1,342,324
TOTAL REVENUES	\$ -	\$ 633,750	\$ 861,875	\$ 1,976,074
EXPENDITURES/USES				
Personnel	\$ -	\$ 630,550	\$ 375,090	\$ 872,434
Materials & Supplies	-	234,380	129,200	\$ 235,900
Contractual Services	-	628,038	224,200	\$ 617,740
Capital Outlay	-	332,016	5,285	250,000
TOTAL EXPENDITURES	\$ -	\$ 1,824,984	\$ 733,775	\$ 1,976,074
CRIME DISTRICT FUND				
REVENUES/SOURCES				
Consumer Taxes	\$ 1,025,991	\$ 944,359	\$ 1,061,012	\$ 909,851
Interest	1,108	1,000	1,323	-
Other Funding	-	-	100	-
TOTAL REVENUES	\$ 1,027,099	\$ 945,359	\$ 1,062,435	\$ 909,851
EXPENDITURES/USES				
Other	\$ 474,916	\$ 351,987	\$ 306,712	\$ 350,526
Interfund Transfers	767,000	667,000	667,000	667,000
TOTAL EXPENDITURES	\$ 1,241,916	\$ 1,018,987	\$ 973,712	\$ 1,017,526
STREET IMPROVEMENT FUND				
REVENUES/SOURCES				
Franchise Fees	\$ 295,572	\$ 305,000	\$ 311,090	\$ 340,000
Interest	2,634	2,200	4,145	2,200
Interfund Transfers	-	-	-	-
TOTAL REVENUES	\$ 298,206	\$ 307,200	\$ 315,235	\$ 342,200
EXPENDITURES/USES				
Public Works	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	-	75,000	75,000	150,000
TOTAL EXPENDITURES	\$ -	\$ 75,000	\$ 75,000	\$ 150,000

CITY OF WHITE SETTLEMENT
All Funds Summary of Revenues and Expenditures

	ACTUAL 2014-2015	BUDGETED FY 2015-16	PROJECTED FY 2015-16	ADOPTED FY 2016-17
PRIDE COMMISSION FUND				
REVENUES/SOURCES				
Interest	\$ 8	\$ -	\$ 24	\$ -
Interfund Transfers	7,500	7,500	7,500	7,500
Other Funding	-	-	-	-
TOTAL REVENUES	\$ 7,508	\$ 7,500	\$ 7,524	\$ 7,500
EXPENDITURES/USES				
Other	\$ 5,623	\$ 7,500	\$ 7,011	\$ 7,500
TOTAL EXPENDITURES	\$ 5,623	\$ 7,500	\$ 7,011	\$ 7,500
STORMWATER FUND				
REVENUES/SOURCES				
Charges for Service	\$ 554,576	\$ 568,000	\$ 562,453	\$ 574,000
Interest	5,217	4,500	8,282	4,500
Interfund Transfers	-	-	-	-
Other Funding	-	-	319,246	-
TOTAL REVENUES	\$ 559,793	\$ 572,500	\$ 889,981	\$ 578,500
EXPENDITURES/USES				
Public Works	\$ 65,736	\$ 15,500	\$ 3,299	\$ 40,000
Interfund Transfers	-	175,000	175,000	250,000
TOTAL EXPENDITURES	\$ 65,736	\$ 190,500	\$ 178,299	\$ 290,000
SEWER I&I FUND				
REVENUES/SOURCES				
Interest	\$ 213	\$ 150	\$ 638	\$ 150
Interfund Transfers	130,000	130,000	130,000	130,000
TOTAL REVENUES	\$ 130,213	\$ 130,150	\$ 130,638	\$ 130,150
EXPENDITURES/USES				
Contractual Services	\$ 26,076	\$ 35,000	\$ -	\$ 35,000
Capital Outlay	-	-	-	150,000
TOTAL EXPENDITURES	\$ 26,076	\$ 35,000	\$ -	\$ 185,000



City of White Settlement FY 2016-2017 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 division analysis, departmental descriptions, goals, objectives, performance measures, summaries of expenditures, and personnel schedules. 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

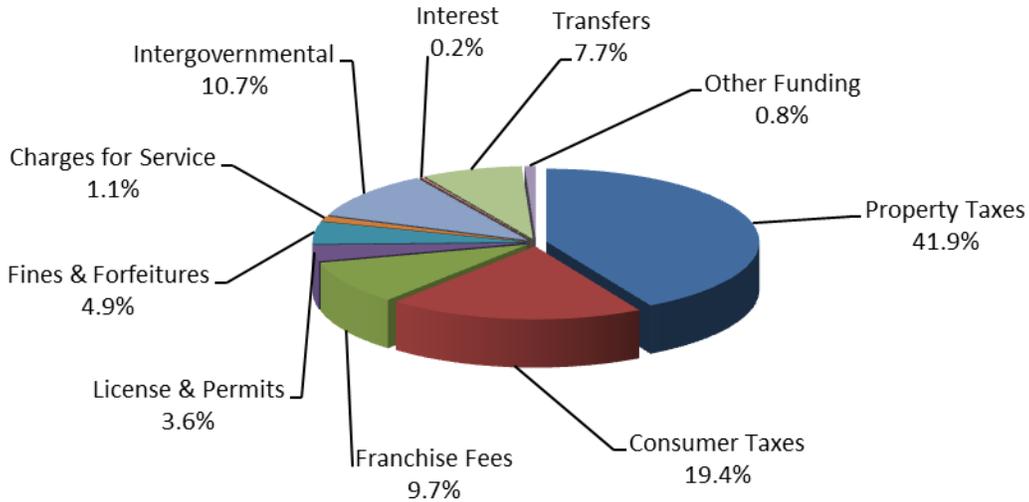
Win-win partnerships with other public and private entities

GENERAL FUND

	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	BUDGETED FY 2016	PROJECTED FY 2016	ADOPTED FY 2017
BEGINNING BALANCE	\$9,998,978	\$10,897,284	\$10,927,356	\$10,677,318	\$10,677,318	\$10,029,998
REVENUES/SOURCES						
Property Taxes	\$2,915,657	\$3,111,733	\$3,443,109	\$3,824,780	\$3,813,041	\$4,183,500
Consumer Taxes	2,456,233	2,695,790	2,186,600	1,996,000	1,880,023	1,940,000
Franchise Fees	905,972	962,473	989,747	922,000	824,976	967,800
Licenses & Permits	570,299	455,395	349,741	364,365	326,317	360,240
Fines and Forfeitures	488,501	498,863	499,021	472,200	492,185	492,600
Charges for Service	139,062	99,283	113,220	107,650	93,336	109,250
Intergovernmental	707,219	798,443	780,803	967,015	978,012	1,065,093
Interest	18,932	15,934	20,402	18,000	30,293	20,000
Transfers	917,000	767,000	641,860	667,000	667,000	767,000
Other Funding	1,042,510	349,462	789,130	126,050	-206,295	84,200
TOTAL REVENUES	\$10,161,385	\$9,754,376	\$9,813,633	\$9,465,060	\$8,898,888	\$9,989,683
EXPENDITURES/USES						
General Government	\$1,437,870	\$2,540,547	\$2,597,645	\$1,901,305	\$2,219,899	\$3,683,557
Public Safety	5,812,395	5,119,155	5,486,373	5,585,550	5,374,629	5,670,259
Public Works	622,593	568,795	505,007	679,043	455,816	623,417
Public Health	199,627	220,464	233,775	254,824	223,565	233,690
Culture/Recreation	1,190,594	1,275,343	1,240,871	1,398,241	1,272,299	1,506,878
Transfers/Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	\$9,263,079	\$9,724,304	\$10,063,671	\$9,818,963	\$9,546,208	\$11,717,801
ENDING BALANCE						
TOTAL	\$10,897,284	\$10,927,356	\$10,677,318	\$10,323,415	\$10,029,998	\$8,301,880

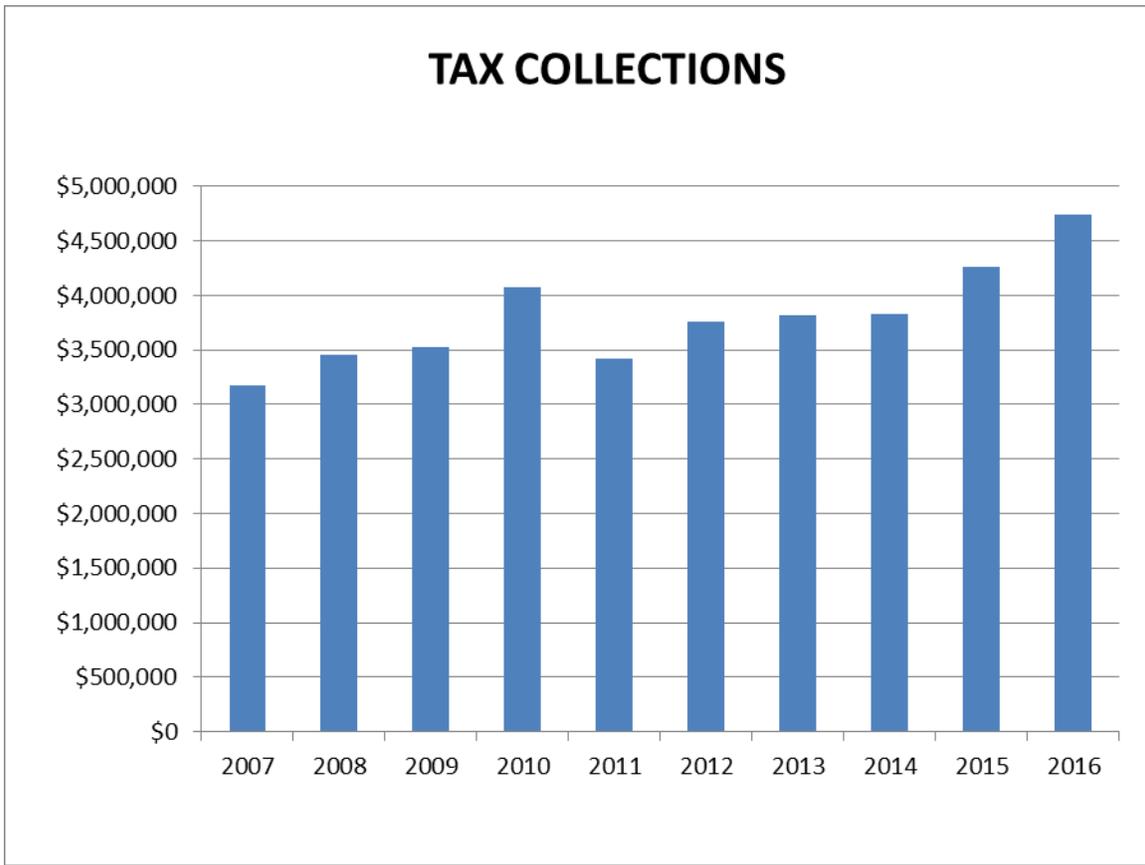
Fund number: 01

GENERAL FUND REVENUES FISCAL YEAR 2016-2017



General Fund Revenues

	2015-2016		2016-2017	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Property Taxes	\$ 3,813,041	42.8%	\$ 4,183,500	41.9%
Consumer Taxes	1,880,023	21.1%	1,940,000	19.4%
Franchise Fees	824,976	9.3%	967,800	9.7%
License & Permits	326,317	3.7%	360,240	3.6%
Fines & Forfeitures	492,185	5.5%	492,600	4.9%
Charges for Service	93,336	1.0%	109,250	1.1%
Intergovernmental	978,012	11.0%	1,065,093	10.7%
Interest	30,293	0.3%	20,000	0.2%
Transfers	667,000	7.5%	767,000	7.7%
Other Funding	(206,295)	-2.3%	84,200	0.8%
Total	\$ 8,898,888	100.0%	\$ 9,989,683	100.0%



City of White Settlement Ten-Year Property Tax Schedule

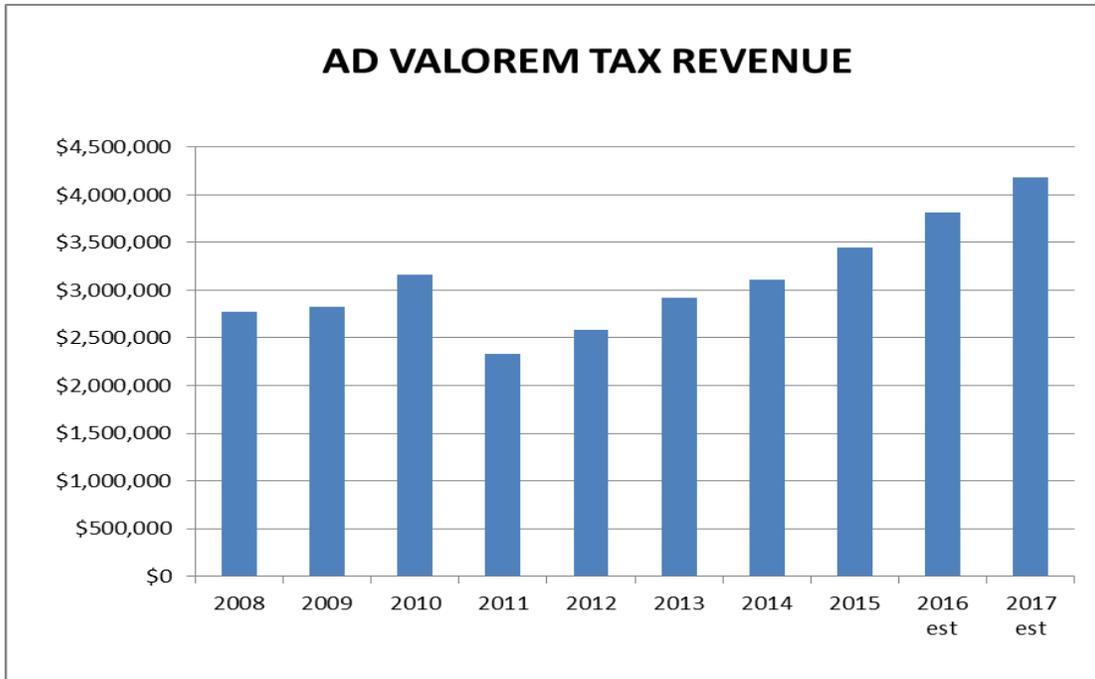
(Includes Debt I&S)

Tax Roll FY Ending 9/30	Tax Levy	Current Taxes Collected Amount	Percent	Prior Year Taxes Collected	Total Collections	Percent of Collections To Levy
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	99.59%
2009	3,562,322	3,483,686	97.79%	46,111	3,529,797	99.09%
2010	4,125,086	4,024,396	97.56%	54,693	4,079,089	98.88%
2011	3,436,632	3,358,328	97.72%	65,534	3,423,862	99.63%
2012	3,752,309	3,690,390	98.35%	72,967	3,763,357	100.29%
2013	3,810,645	3,759,013	98.65%	64,096	3,823,109	100.33%
2014	3,846,840	3,791,609	98.56%	32,257	3,823,866	99.40%
2015	4,282,030	4,214,836	98.43%	44,917	4,259,753	99.48%
2016*	4,731,884	4,663,616	98.30%	55,887	4,719,503	99.48%
2017*	5,133,500					

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

Taxpayer	Total Taxable Value
SPM Flow Control Inc (real estate / personal property)	\$ 86,460,095
Lowrance Properties (real estate)	10,568,080
Deepdale Investments LTD (real estate)	7,254,487
Lowe's Home Centers Inc (real estate)	7,196,000
AV Brickell Pointe LTD (real estate / personal property)	7,161,250
All Storage White Settlement LTD (real estate / personal property)	6,835,604
Manitoba Management INC (real estate)	6,712,028
ESS Prisa II TX LP (real estate / personal property)	5,861,110
AV Beacon LLC (real estate)	5,641,001
Graham Realty Investments LTD (real estate)	5,480,000
Top Ten Total	<hr/> \$ 149,169,655

(Source: Tarrant Appraisal District)



Ad Valorem Tax

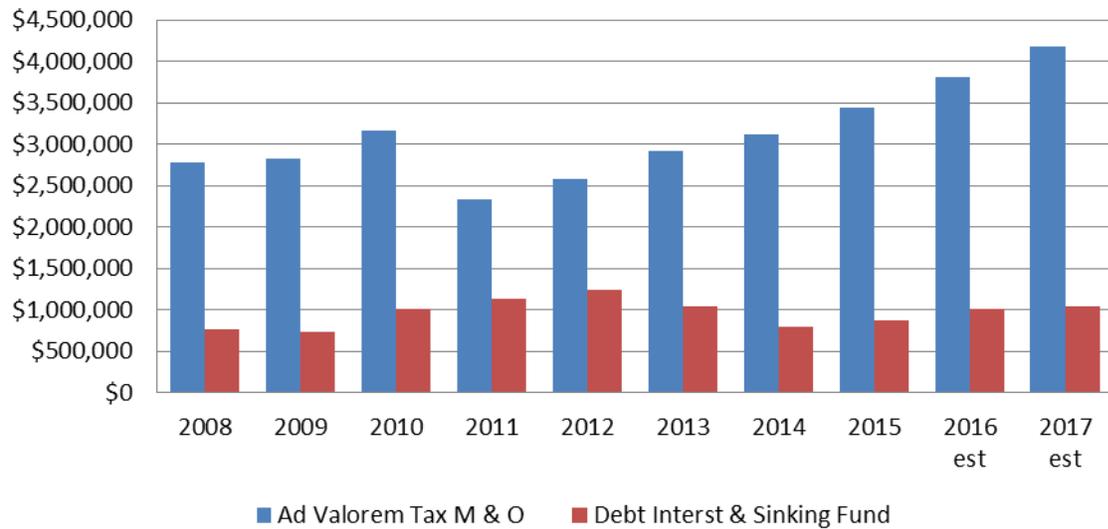
The City continues to take steps in developing areas to make them more attractive to residents as well as commercial customers. 2015-16 saw the relocation of Region XI Training Facility which provides professional development, technical assistance and management of educational programs to 77 public school districts and 42 charter schools in a 10-county area. An additional three new hotels have been constructed and the Water Park opened for the third summer. The City anticipates annual growth in property values and the overall taxable property base. The City receives a significant portion of its revenues (42.8%) from taxes assessed on real and personal property. Taxable property values increased 4.97% to \$679,319,341 compared to prior year values of \$647,180,307. Revenues for the General Fund are projected to be \$4,095,500 which does not include delinquent taxes and penalty and interest fees. New construction values increased to \$15,203,730 compared to the prior year of \$10,377,681.

The City Council voted to approve the property tax rate of \$0.755693 of assessed value (compared to prior year tax rate of \$0.733103) with M&O being \$0.602893 and Debt Rate at \$0.152800. This tax rate will raise more revenue from property taxes than last year's budget by an amount of \$383,268, which is an 8.07% increase.

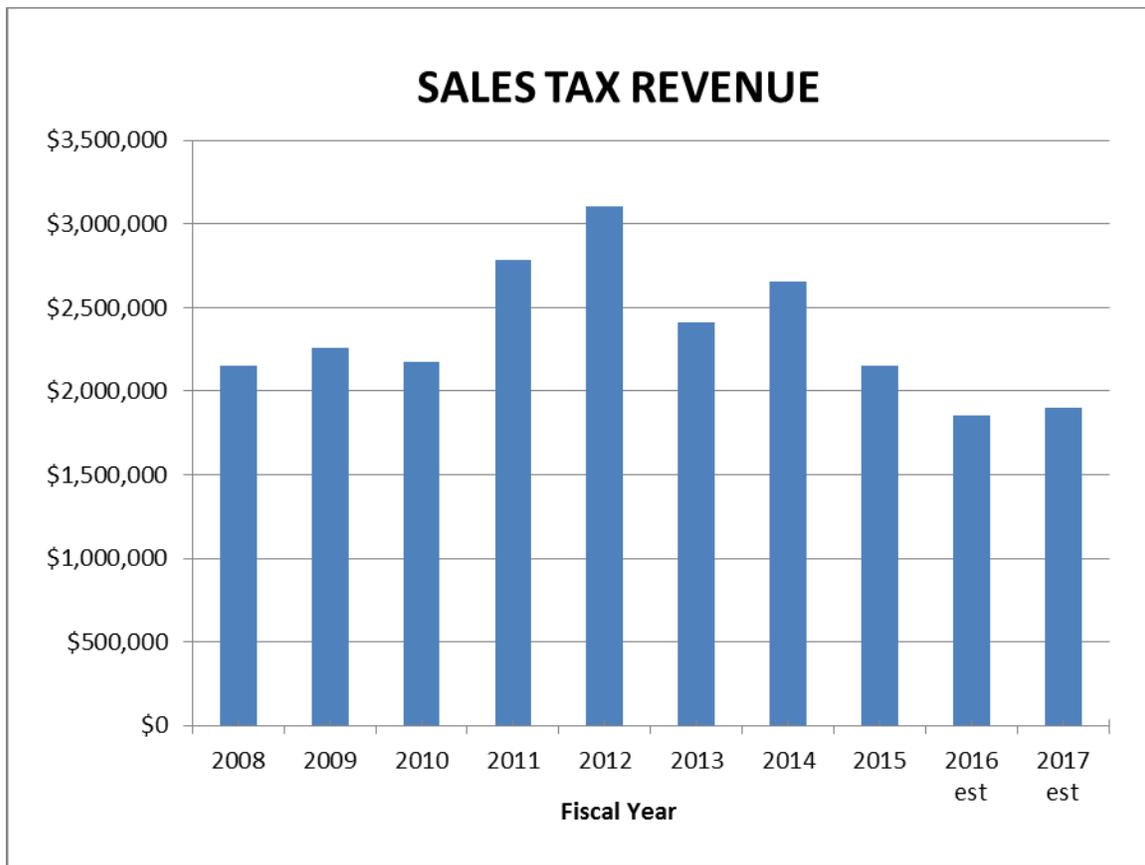
The average taxable value of a residence homestead last year was \$39,828. Based on last year's tax rate of \$0.733103/\$100 of taxable value, taxes imposed on the average home was \$291.98. The average taxable value of a residence homestead this year is \$49,861. Based on this year's tax rate of \$1.755693/\$100 of taxable value, taxes imposed on the average home will be \$376.80. This is annual increase of \$84.82, or about \$7.07 a month.

Debt obligation has increased \$140,680 from \$1,290,040 to \$1,430,420 with \$300,000 leveraged from Street Improvement and Storm Water Funds and \$100,000 from fund balance in the Debt Service Fund.

Maintenance & Operation Revenue Compared to Debt Interest & Sinking Fund



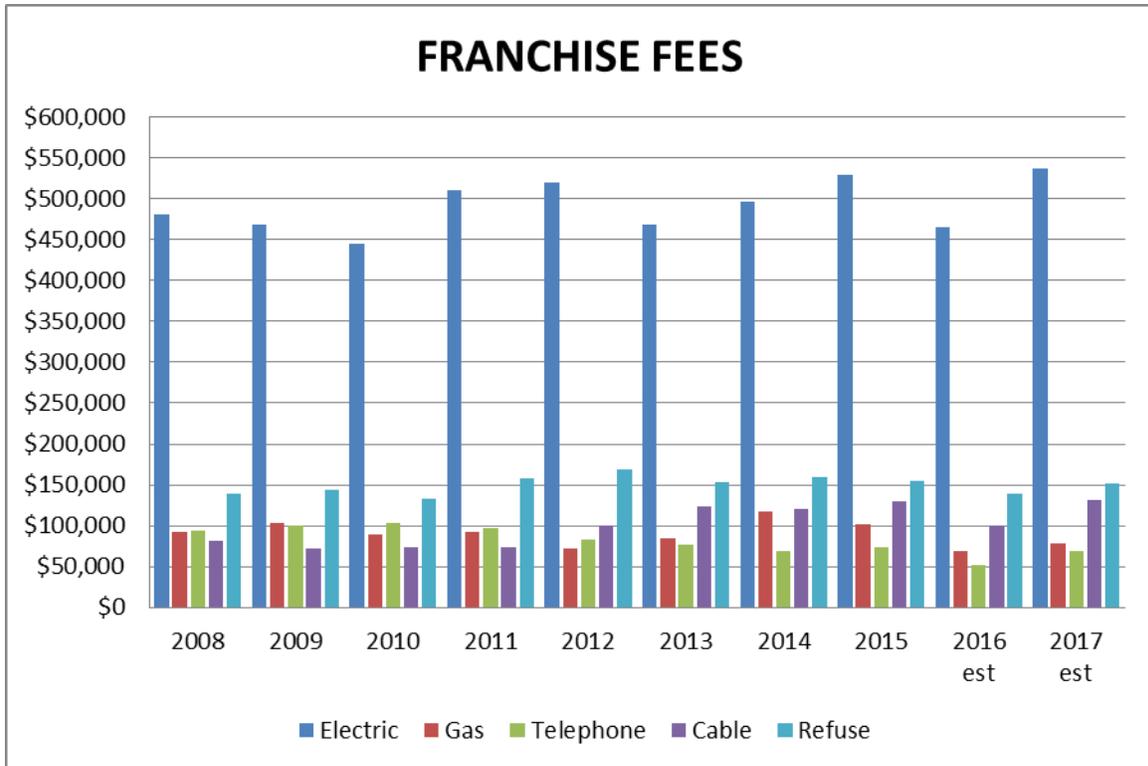
<u>Year</u>	<u>Ad Valorem Tax (M&O)</u>	<u>Debt Interest & Sinking Fund</u>
2008	2,771,930	761,061
2009	2,831,175	738,526
2010	3,165,760	1,011,093
2011	2,333,588	1,135,152
2012	2,580,393	1,234,574
2013	2,915,658	1,042,785
2014	3,111,733	785,848
2015	3,443,108	873,664
2016*	3,813,041	1,004,926
2017*	4,183,500	1,040,000



Sales Tax

In 2007, two major retail sales stores, Sam's Club and Wal-Mart Supercenter moved 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 peaked in 2012 due to an exceptionally good year for the oil & gas industry but declined in 2013 due to a downturn in the oil & gas industry. The City continues to be very conservative with their projections for 2017. Bingo Taxes are projected at \$37,000 and Mixed Beverage at \$3,000.

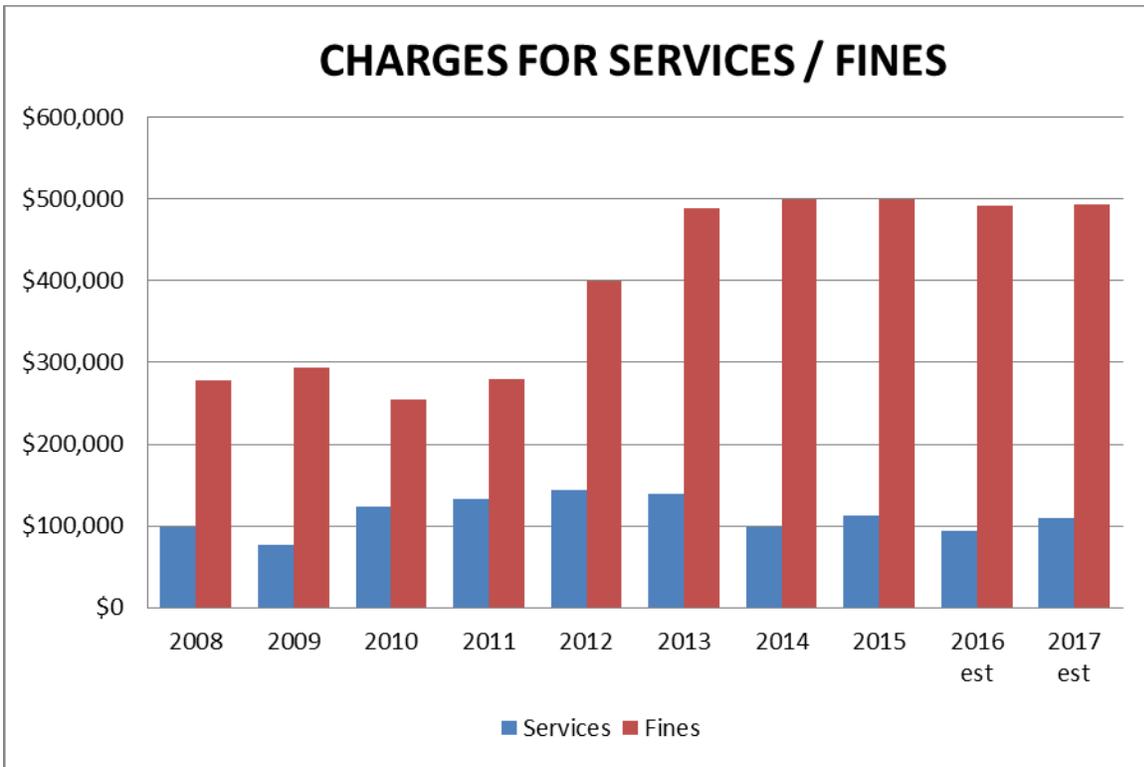
<u>Year</u>	<u>1% Sales Tax General Fund</u>
2008	2,151,753
2009	2,261,321
2010	2,176,622
2011	2,784,998
2012	3,107,576
2013	2,414,799
2014	2,658,233
2015	2,149,738
2016*	1,852,978
2017*	1,900,000



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. Franchise payments from Oncor Electric are 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>Telephone</u>	<u>Cable</u>	<u>Refuse</u>
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	72,837	82,947	100,896	168,775
2013	468,624	85,308	76,373	122,966	152,701
2014	496,181	117,545	69,438	119,830	159,479
2015	529,943	102,252	73,117	129,330	155,105
2016*	465,172	69,148	52,158	99,858	138,640
2017*	537,000	78,300	68,500	132,000	152,000



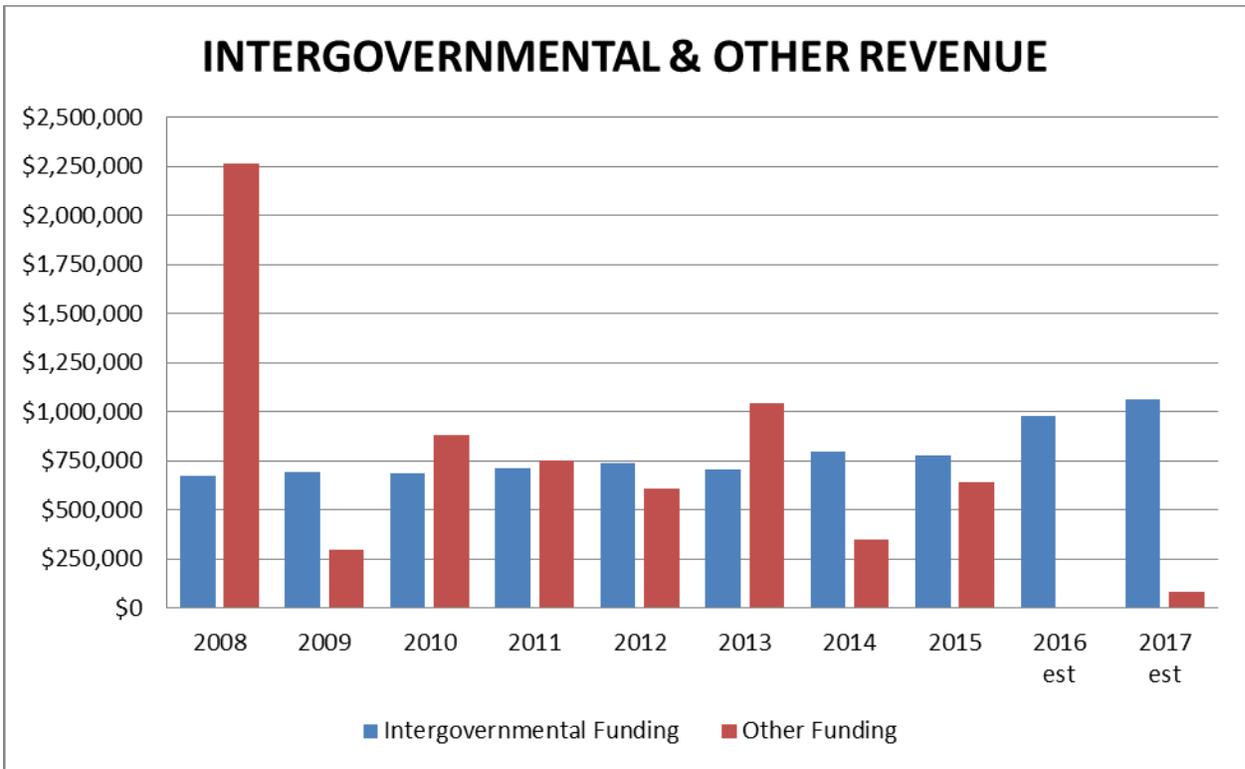
Charges for Services

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>
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	139,062	488,501
2014	99,283	498,863
2015	113,220	499,021
2016*	93,336	492,185
2017*	109,250	492,600



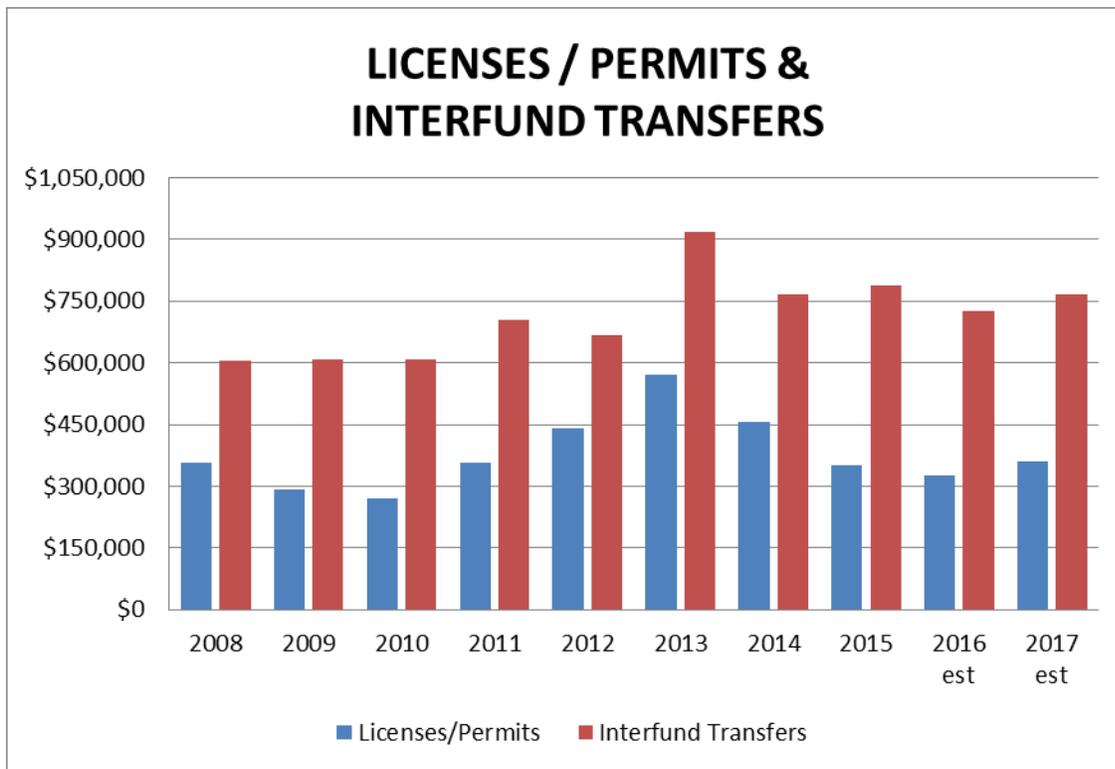
Intergovernmental Funding

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>
2008	671,191	2,262,964
2009	696,624	295,242
2010	687,334	884,807
2011	710,185	750,629
2012	741,001	611,106
2013	707,219	1,042,510
2014	798,443	349,463
2015	780,803	641,861
2016*	978,012	(206,460)
2017*	1,065,093	84,200



Licenses/Permits

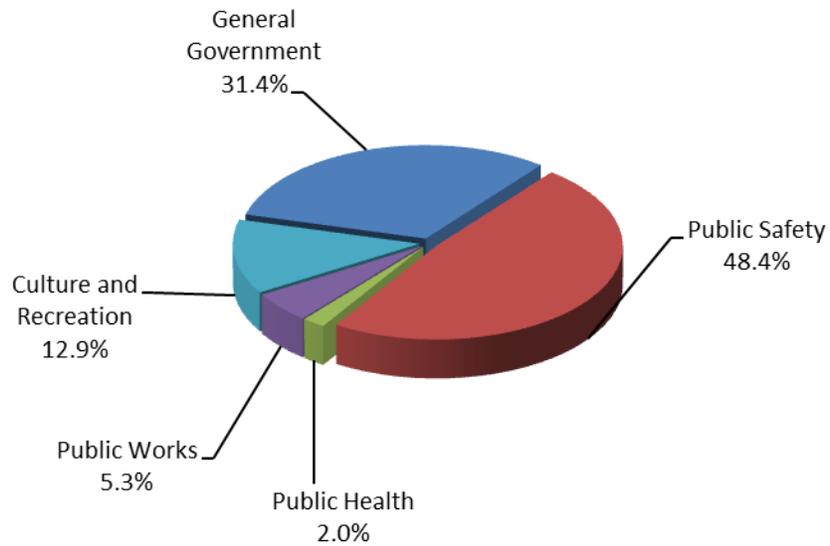
This revenue category reflects the fees charged to contractors for building, mechanical, plumbing and electrical permits. It also shows the amounts assessed for permits for demolition, house moving and building fences and signs. Fees for contractors’ registrations with the City are included in this category 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>
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	570,299	917,000
2014	455,395	767,000
2015	349,741	789,130
2015*	326,317	727,319
2017*	360,240	767,000

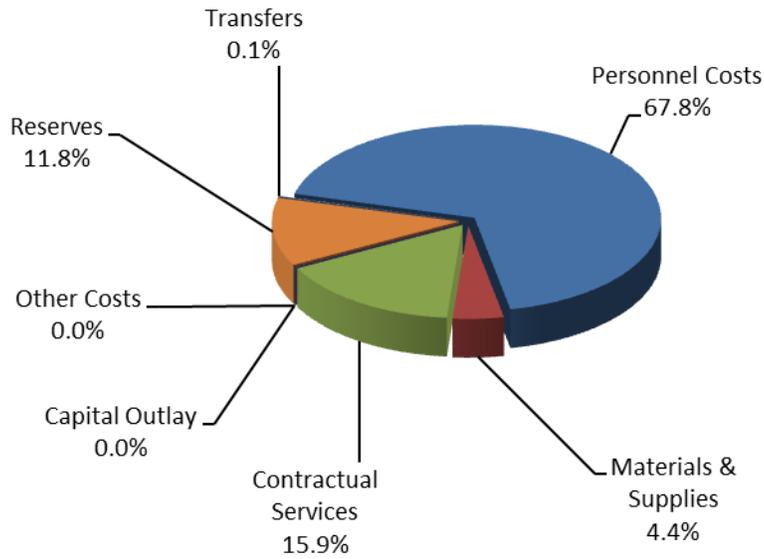
EXPENDITURES BY DIVISION



Expenditures by Division

	2015-2016		2016-2017	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
General Government	\$2,219,899	23.3%	\$3,683,557	31.4%
Public Safety	5,374,629	56.3%	5,670,259	48.4%
Public Health	223,565	2.3%	233,690	2.0%
Public Works	455,816	4.8%	623,417	5.3%
Culture and Recreation	1,272,299	13.3%	1,506,878	12.9%
Total	\$9,546,208	100%	\$11,717,801	100%

EXPENDITURES BY OBJECT



Expenditures by Object

	2015-2016		2016-2017	
	<u>Projected</u>	%	<u>Approved</u>	%
Personnel Costs	\$7,208,292	75.5%	\$7,940,463	67.8%
Materials & Supplies	331,865	3.5%	516,947	4.4%
Contractual Services	1,444,186	15.1%	1,866,649	15.9%
Capital Outlay	0	0.0%	0	0.0%
Other Costs	716	0.0%	1,500	0.0%
Reserves	551,427	5.8%	1,384,742	11.8%
Transfers	9,722	0.1%	7,500	0.1%
Total	\$9,546,208	100%	\$11,717,801	100%

GENERAL FUND

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.

City Hall

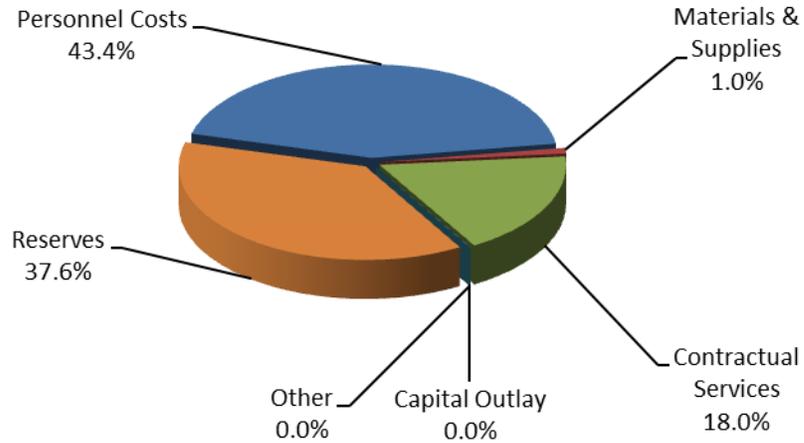


Management Information Services





GENERAL GOVERNMENT Expenditures by Object



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 2015-2016		FY 2016-2017	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Personnel Costs	\$1,192,830	53.8%	\$1,598,306	43.4%
Materials & Supplies	33,182	1.5%	37,305	1.0%
Contractual Services	439,522	19.8%	661,704	18.0%
Capital Outlay	0	0.0%	0	0.0%
Other Costs	716	0.0%	1,500	0.0%
Reserves/Transfers	551,427	15.0%	1,384,742	37.6%
Total	\$2,217,677	100%	\$3,683,557	100%

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 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 five 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 represent the residents of White Settlement in the formulation and adoption of public policy

To uphold constitutional government and the laws of the community

To build a thriving community

To support quality education

To enhance regional mobility

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 which address Public Safety, Financial, Economic Development, Infrastructure, Culture, Education and Recreation

To periodically review and adopt revisions to the Capital Improvement Program

Performance Measures	Actual 2014-2015	Estimated 2015-2016	Projected 2016-2017
Number of meetings held / with 100 % attendance	32 / 16	28/13	21/21
Date of Adoption of Annual Budget & Tax Rate	09/08/2014	09/13/2015	09/12/2016
Number of Board Vacancies	0	0	0
Number of Ordinances / Resolutions Passed	33 / 28	23/33	25/25
Revision made to Capital Improvement Plan	Yes	Yes	Yes

City of White Settlement

Mayor and City Council

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 7,003	\$ 10,100	\$ 3,510	\$ 8,025
Material & Supplies	5,637	3,000	1,795	2,000
Contractual Services	142,415	185,084	159,634	307,150
Capital Outlay	0	0	0	0
Other Costs	840,000	1,500	716	1,500
Transfers	5,913	25,318	550,441	1,282,324
Total	\$ 1,000,968	\$ 225,002	\$ 716,096	\$1,600,999

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
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 within 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 2014-2015	Estimated 2015-2016	Projected 2016-2017
% of reports completed within the scheduled time frame	99%	100%	100%
% of citizen requests responded to within one day	99%	99%	100%

City of White Settlement

Administration

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 299,814	\$ 219,210	\$ 222,679	\$ 471,952
Materials & Supplies	1,538	2,655	1,597	2,655
Contractual Services	17,311	25,740	11,511	25,740
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Reserves	9,928	23,631	986	52,418
Total	\$ 328,591	\$ 271,236	\$ 236,773	\$ 552,765

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
City Manager	Exempt	1	1	1	1
Asst. City Manager	Exempt	0	0	1	1
Administrative Assistant	SEC 2	0	0	1	1
Special Projects Coord.	TEC8	0	0	1	1
Total		1	1	4	4

City of White Settlement

City Secretary

Description

The City Secretary position is appointed by the City Council and was established under the City Charter of the City of White Settlement. This position has certain prescribed duties and responsibilities. Included duties are preparing, recording and publication of City Council meeting agendas and minutes; preparing, recording and publication of EDC meeting agendas and minutes; review of all city cash receipts and disbursements; codification and publication of City ordinances; check signing for approved disbursements; administration of municipal elections; records management officer; receipt of claims against the City of White Settlement from individuals other than City employees and to keep abreast of state legislative changes.

The City Secretary provides administrative support to the City Council and other offices including processing TABC applications; serves as Public Notary; publishes legal notices; maintains conflict of interest forms; and serves as filing authority for city boards and commissions and numerous other tasks.

Goals

To be ever mindful of neutrality and impartiality, rendering equal service to all

To uphold constitutional government and the laws of the community

To impart standards of quality and integrity that merit public confidence

To strive to improve the administration of the City Secretary office through continued education

Objectives

To attend all meetings as required

To post and record accurate meeting agendas and minutes

To administer all Municipal Elections in full compliance of City Charter and Texas Election Code

To post and publish all public notices and record all official documents of the City

To attend continued educational course and/or meetings as available and required

To provide fair and positive customer service to community members and co-workers

City of White Settlement

City Secretary

Performance Measures	Actual 2014-2015	Estimated 2015-2016	Projected 2016-2017
% of meetings attended	100%	99%	100%
% of minutes posted within 7 days of approval	100%	100%	100%
# of Municipal Elections administered	3	2	2
% of publications and recordings completed	100%	100%	100%
# of Continuing Education opportunities attended	9	9	10

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 73,798	\$ 77,277	\$ 78,760	\$ 81,341
Materials & Supplies	1,562	1,360	1,584	700
Contractual Services	60,669	73,535	31,049	65,795
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 136,029	\$ 152,172	\$ 111,393	\$ 147,836

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
City Secretary	Exempt	1	1	1	1
Total		1	1	1	1

City of White Settlement

Finance & Accounting

Description

The Finance and Accounting Department maintains oversight responsibility for the overall financial management of the City and the City's assets. The department provides most administrative support services for all City departments, programs, and other internal customers such as accounting, payroll, purchasing, accounts payable, data processing, cash collection and investment management, capital financing, customer service and utility billing. By establishing policy and procedures to help ensure good internal controls, the objective 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 benefits 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

Safeguard the City's assets by ensuring policy and procedures and internal controls are established and/or in compliance with financial, investment, reporting and record keeping routines.

Provide accurate and timely financial records to all external and internal customers while maintaining strict financial accountability in a courteous and friendly manner.

Maintain effective cash and investment management that realizes a competitive rate-of-return, while achieving the goals of safety, liquidity, yield, and public trust, in keeping with the City's Investment Policy and the Public Funds Investment Act (PFIA).

Ensure debt and accounts payable obligations are settled in a timely manner and monitor capital projects throughout the fiscal year to ensure financial control and budget compliance.

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

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

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

Objectives

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

Monitor and maintain a financial management system for anticipating, tracking, and recording of cash receipts 100% of the time within 24 hours of receipt.

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

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

Assist departments/employees with the technology of the Incode software programs.

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

Maintain auditable 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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Earn Certificate of Achievement - Budget	Yes	Yes	Planned
Earn Certificate of Achievement – CAFR	Yes	Planned	Planned
Monthly and quarterly reports delivered to Council on time	100%	100%	100%
1099's generated	118	123	125
W-2's generated	175	195	333
% of invoices paid within 30 days of receipt	99%	99%	99%
Average yearly yield on investments	.36%	.50%	.55%

City of White Settlement

Finance

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 376,669	\$ 455,155	\$ 436,549	\$ 528,181
Materials & Supplies	8,644	9,350	9,577	7,750
Contractual Services	71,709	84,040	62,393	72,705
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 457,022	\$ 548,545	\$ 508,519	\$ 608,636

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Director of Finance	DIR3	1	1	1	1
Assistant Finance Dir.	DIR2	0	0	1	1
Account Tech	TEC7	3	3	3	3
Total		4	4	5	5



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 one or more civil service examinations for entry level police officers

Conduct police officer promotional examinations as needed

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 2014-2015	Estimated 2015-2016	Projected 2016-2017
% job announcements posted within 2 days	99%	95%	99%
% employee's first report of injury	100%	100%	100%
% employee's evaluations processed correctly	98%	98%	98%

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 131,863	\$ 133,149	\$ 130,627	\$ 119,198
Materials & Supplies	2,338	5,820	3,304	4,300
Contractual Services	29,165	36,915	29,388	32,615
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 163,366	\$ 175,884	\$ 163,319	\$ 156,113

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Human Resource Director	DIR 3	1	1	1	1
Receptionist (2 part-time)	CLK 2	2	2	2	1
Total		3	3	3	2

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 48 hours.

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

Implementation of new technologies

Performance Measures	Actual 2014-2015	Estimated 2015-2016	Projected 2016-2017
Network operation time	99%	99%	98%
Number of computers maintained	140	150	175
Number of servers maintained	20	20	25
Number of cell phones maintained	0	0	20
Number of laptops/notebooks maintained	55	60	70
Average time on work orders per month	220	230	230
Average down time for system failures	0.5 hr	0.5 hr	1.0 hr

City of White Settlement

Management Information Services (MIS)

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 141,738	\$ 130,490	\$ 151,764	\$ 199,724
Materials & Supplies	2,923	3,500	3,154	3,500
Contractual Services	75,285	79,200	78,140	104,470
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 219,946	\$ 213,190	\$ 233,058	\$ 307,694

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
MIS Manager	DIV1	1	1	1	1
MIS Technician	TEC7	1	1	2	2
Total		2	2	3	3

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 3 days of receipt.

To obtain telephone bids within 3 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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Obtain telephone bids within 3 days	91%	92%	94%
Requisitions processed	1,136	1,100	1,050
Purchase orders issued	200	200	200
% level of required inventory stock items	96%	96%	96%

City of White Settlement

Purchasing/Warehouse

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 103,826	\$ 109,762	\$ 109,544	\$ 130,128
Materials & Supplies	4,952	7,740	4,284	5,500
Contractual Services	28,629	39,538	12,834	24,294
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 137,407	\$ 157,040	\$ 126,662	\$ 159,922

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Purchasing Director	DIV1	0	0	0	0
Clerk-Part time	CLK4	0	0	0	1
Buyer	TEC4	2	2	2	2
Total		2	2	2	3

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

To create a preventative maintenance program for the heating and air conditioning systems for City owned buildings

To receive certification for air conditioning and electrical maintenance

To maintain each facility at peak operating efficiency

To reduce overall maintenance cost while expanding current service levels

Objectives

Complete 90% 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 2014-2015	Estimated 2015-2016	Projected 2016-2017
% of work orders completed with 7 days	90%	95%	99%

City of White Settlement

Municipal Facilities

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 92,072	\$ 66,224	\$ 59,397	\$ 59,757
Materials & Supplies	5,875	11,000	7,888	10,900
Contractual Services	56,368	81,012	54,572	78,925
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Reserves	0	0	0	0
Total	\$ 154,315	\$ 158,236	\$ 121,857	\$ 149,582

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Facilities Worker II	TEC5	1	1	1	1
Facilities Worker I - PT	TEC3	1	1	1	0
Total		2	2	2	1

GENERAL FUND

PUBLIC SAFETY

Police Administration

Police Patrol

City Marshal

Municipal Court

Fire Protection

Code Compliance

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 MISSION OF THE CITY MARSHAL IS TO PROTECT AND SERVE THE COMMUNITY'S QUEST FOR A PEACEFUL AND SAFE EXISTENCE, FREE FROM FEAR, AND WITH DEMOCRATIC VALUES APPLIED EQUALLY TO ALL CITIZENS.

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

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.

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.

Police Patrol

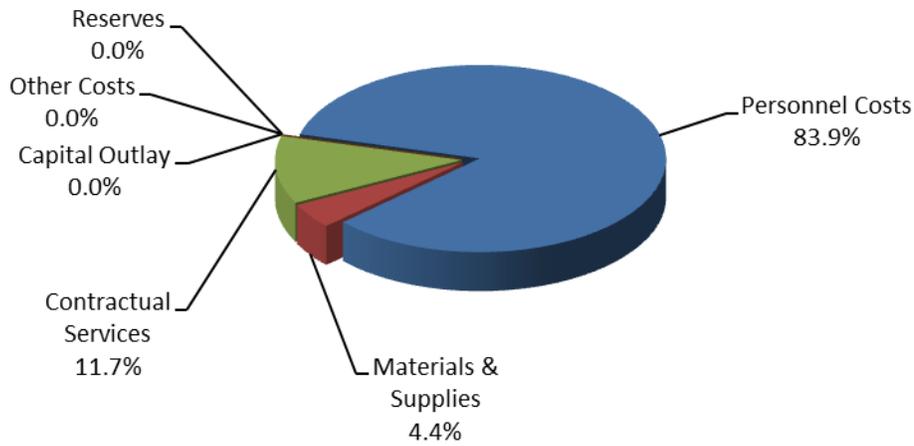


Fire Protection





PUBLIC SAFETY Expenditures by Object



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 2015-2016		FY 2016-2017	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Personnel Costs	\$4,656,341	86.6%	\$4,759,181	83.9%
Materials & Supplies	148,656	2.8%	247,173	4.4%
Contractual Services	569,631	10.6%	663,905	11.7%
Capital Outlay	0	0.0%	0	0.0%
Other Costs	0	0.0%	0	0.0%
Reserves	0	0.0%	0	0.0%
Total	\$5,374,629	100.0%	\$5,670,259	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, Communications, and Records, and seasonal Crossing Guards. Beginning in fiscal year 2015-2016 the Criminal Investigations was transferred back to the Patrol Division and the school crossing guards were transferred from the Patrol Division to the Administrative Division. This division employs a total of two sworn officers, thirteen civilian employees, and six civilian seasonal crossing guards.

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.

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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Daily calls for service	34,467	27,458	30,500
Accident reports processed	102	140	120
Vehicles impounded	218	193	210
Offense reports processed	1,220	1,430	1,325

City of White Settlement

Police Administration

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 1,531,186	\$ 992,103	\$ 1,002,902	\$ 1,053,027
Materials & Supplies	35,243	37,053	27,347	37,143
Contractual Services	127,756	108,450	90,816	122,866
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 1,694,185	\$1,137,606	\$ 1,121,065	\$1,213,036

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Police Chief	CHF	1	1	1	1
Police Captain	CPT	1	1	1	1
Police Lieutenant	LT	1	1	1	0
Police Sergeant	SGT	1	1	1	0
Police Sr. Corporal	CPL3	3	1	1	0
Police Officer	PO1-3	1	3	3	0
Administrative Asst.	SEC3	1	1	1	1
Comm. Coordinator	DSP4	1	0	0	0
Dispatcher	DSP 1-3	9	10	10	10
Records Clerk	TEC4	1	1	1	1
Asst. Records Clerk	TEC1	1	1	1	1
Property Clerk	TEC4	1	1	1	0
Crossing Guards	N/A				7
Total		21	22	22	22

City of White Settlement

Police Patrol and Criminal Investigation Division

Description

The Uniformed Services Division of Police Operations consists of the **Patrol Division** and **Criminal Investigation 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 include contacting residents and businesses in person to gather information about area problems.

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 an average response time for Priority One calls to less than thirty seconds 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.

Maintain four patrol units on patrol 70% of the time.

Conduct forty hours of community policing per week.

Decrease liability through training.

Performance Measures	Actual 2014-2015	Estimated 2015-2016	Projected 2016-2017
Personnel Assigned Uniformed Services	26	33	33
Priority 1 response times	3:23	3:42	3:30
Priority 2 response times	4:17	4:13	4:10
Three units on patrol	100%	100%	100%
Four units on patrol	76%	76%	78%
Five units on patrol	33%	33%	35%
Accident Reports	132	140	145
Offense Reports	1,420	1,430	1,460
Traffic Citations	4,157	3,620	3,900

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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Personnel Assigned CID	5	4	4
Probable Cause Warrants	42	131	140
Cases Assigned	1,095	1,254	1,275
Part 1 offenses assigned	487	515	525
Part 2 offenses assigned	454	469	475

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 and 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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Allotted operator positions	10	10	10
Estimated training hours	320	312	320
Call Outs	5	3	5

City of White Settlement Police Patrol

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 2,269,317	\$ 2,807,422	\$ 2,783,315	\$ 3,007,708
Materials & Supplies	70,534	109,500	54,503	109,500
Contractual Services	73,269	24,470	21,643	25,285
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 2,413,120	\$ 2,941,392	\$ 2,859,461	\$ 3,142,493

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Police Captain	CPT	1	1	1	1
Police Lt.	LT	1	1	1	1
Police Sergeant	SGT	4	4	4	5
Police Sr. Corporal	CPL3	3	3	3	3
Police Corporal	CPL1	2	2	2	6
Police Officer	PO1	15	15	15	16
Property Clerk	TEC4	0	0	0	1
School Crossing Guard	N/A	5	5	5	
Total		31	31	31	33

City of White Settlement

City Marshal

Description

The City Marshal's Office is a City Charter created entity charged with all duties related to the resolution and collections of outstanding warrants via means of communication, negotiation, concession and/or conciliatory means to maximize collections for the City.

Goals

To coordinate and administer the Warrants Program, updating as needed to be in compliance with legislative updates.

To coordinate and administer the Community Service Program, updating as needed to be in compliance with legislative updates.

To initiate phone communication with defendants at either residence locations or work locations to make defendants aware of pending charges.

To execute, serve and clear warrants.

To serve as the Municipal Court liaison and provide security and police presence during court sessions.

Objectives

To maintain certification for the City Marshal through the Texas Commission on Law Enforcement (TCOLE).

To maintain certification for the City Marshal through the Texas Marshal Association (TMA)

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

To maintain the collection process for outstanding warrants, including phone contact, written contact, and personal contact.

City of White Settlement

City Marshal

Performance Measures	Actual 2014-2015	Estimated 2015-2016	Projected 2016-2017
% of citations input within one day		90%	100%
Warrants issued in a timely manner		90%	95%
Training courses attended		5	5

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 0	\$ 182,755	\$ 201,966	\$ 119,539
Materials & Supplies	0	6,600	5,804	12,600
Contractual Services	0	8,350	8,279	7,798
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 0	\$ 197,705	\$ 216,049	\$ 139,937

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Asst. City Manager			1		
City Marshal			1	2	2
Total			2	2	2

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 on the second Saturday of every 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 60 days after effort to collect is exhausted in-house

To provide citizens with clear information on all court procedures

To continue processing cash for the court so that financial guidelines are followed and audited as necessary

Objectives

To input 97% 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.

To maintain the collection process for outstanding warrants, including phone contact, written contact, and personal contact.

City of White Settlement

Municipal Court

Performance Measures	Actual 2014-2015	Estimated 2015-2016	Projected 2016-2017
% of citations input within one day	97%	97%	97%
Warrants issued in a timely manner	95%	95%	95%
Training courses attended	4	8	8
Traffic citations processed	5,258	4,600	4,500

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 236,396	\$ 127,894	\$ 130,487	\$ 138,038
Materials & Supplies	5,839	8,350	6,815	9,500
Contractual Services	57,357	63,100	49,914	56,720
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 299,592	\$ 199,344	\$ 187,216	\$ 204,258

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Court Clerk	CLK8	1	1	1	1
Deputy Court Clerk	CLK5	1	1	1	1
City Marshal	CML	1			0
Total		3	2	2	2

City of White Settlement

Fire Protection

Description

The White Settlement Fire Department is staffed by a full time Fire Chief, a full time Station Captain, Fire Marshal, and seven (7) compensated part-time Line Officers and twenty-eight (28) compensated part-time Firefighters. The fire department is responsible for fire suppression, prevention, inspection, and safety education programs, hazardous materials mediation 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 and industrial districts, 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 response time of five 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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Respond within 5 minutes of receipt of call	99%	99%	99%
Number of Calls	2,400	2,623	2,700
Weekly in-service training sessions	99%	99%	99%

City of White Settlement

Fire Protection

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 257,476	\$ 251,700	\$ 222,006	\$ 158,444
Materials & Supplies	52,762	65,935	40,440	64,150
Contractual Services	304,431	326,874	301,197	372,075
Capital Outlay	34,128	0	0	0
Other Costs	0	2,222	2,222	0
Total	\$ 648,797	\$ 646,731	\$ 565,865	\$ 594,669

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Fire Chief (full-time)	DIV1	1	1	1	1
Station Captain (full-time)	N/A	1	1	1	1
Compensated and Volunteer Firefighters	-	17	17	17	35
Total		17	17	17	37

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. It is also responsible for 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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Daily inspections % within 24 hours	99%	99%	99%
Plan review (average time)	3 days	3 days	3 days
Disposition of code violations (% within 5 Days)	99%	99%	99%

City of White Settlement

Code Compliance

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 350,529	\$ 362,442	\$ 315,664	\$ 282,426
Materials & Supplies	8,766	13,600	13,747	14,280
Contractual Services	70,959	86,730	97,784	79,160
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 430,254	\$ 462,772	\$ 427,195	\$ 375,866

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Chief Building Officer	DIV1	1	1	1	0
Building Inspector	TEC7	1	1	1	1
Code Enforcement Officer	TEC4	2	1	1	1
GIS Technician	TEC4	1	1	1	0
Code Compliance Clerk	CLK5	2	1	1	1
Permit Tech	TEC2		1	1	1
Total		7	6	6	4

GENERAL FUND

PUBLIC HEALTH

Animal Control

MISSION STATEMENT

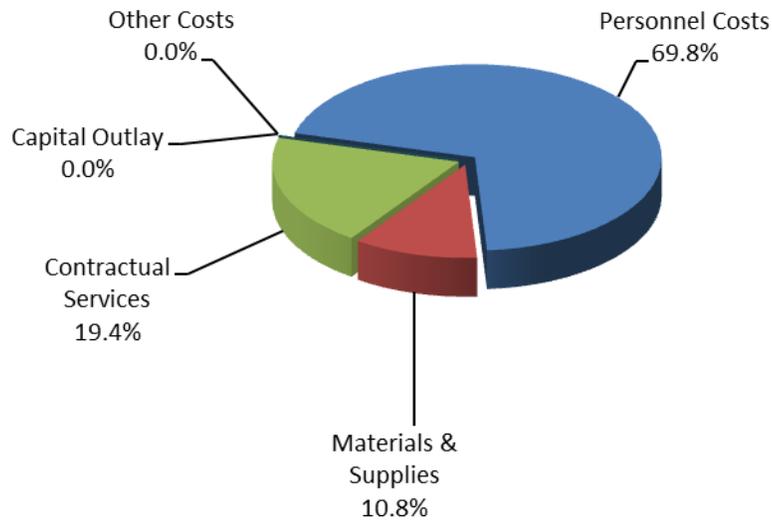
TO AGGRESSIVELY ENFORCE ALL ORDINANCES WITHIN ITS REALM OF RESPONSIBILITY WHILE PROVIDING BOTH FIRM AND FAIR RESOLUTION AND GUIDANCE, AND TO PROVIDE EDUCATION TO THE PUBLIC WHICH EMPHASIZES RESPONSIBLE PET OWNERSHIP.

Animal Control





PUBLIC HEALTH Expenditures by Object



Public Health

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

	FY 2015-2016 <u>Projected</u>		FY 2016-2017 <u>Approved</u>	
		<u>%</u>		<u>%</u>
Personnel Costs	\$ 154,641	69.2%	\$ 163,135	69.8%
Materials & Supplies	17,758	7.9%	25,160	10.8%
Contractual Services	51,166	22.9%	45,395	19.4%
Capital Outlay	0	0.0%	0	0.0%
Other Costs	0	0.0%	0	0.0%
Total	\$ 223,565	100.0%	\$ 233,690	100.0%

City of White Settlement

Animal Control

Description

Animal control is responsible for handling animal related problems throughout the City; which include, stray animal and impounding issues, customer service and animal return, animal nuisance and ordinance enforcement issues, animal welfare and vaccination issues, animal bites and quarantine issues and procedures, population control and enforcement, animal adoptions and pet licensing, urban livestock and wildlife management.

Goals

Promote and enforce responsible pet ownership

Promote public awareness about animal welfare and protection

Promote community service opportunities for youth and adults alike

Promote public donation and support opportunities

Objectives

Continue monitoring and enforcement through pet licensing and animal microchip programs

Maintain customer service and response issues through expanded hours of operation, after-hours emergency procedures, website development and the continued use of animal related adoption and lost-n-found sites

Participate in local vaccination clinics, and adoption events with local businesses and other local municipalities

Continue to build the Animal Shelter volunteer program through partnering opportunities with local businesses, the WSISD, scouting organizations, churches, and individuals alike

Continued facility and amenities improvements to the dog park from donation support

Performance Measures	Actual 2014-2015	Estimated 2015-2016	Projected 2016-2017
# of service calls	1,751	1,957	2,000
# of animal impounds	979	506	750
# of animal adoptions	161	177	200

City of White Settlement

Animal Control

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 159,199	\$ 168,907	\$ 154,641	\$ 163,135
Materials & Supplies	27,682	30,660	17,758	25,160
Contractual Services	46,895	55,257	51,166	45,395
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 233,776	\$ 254,824	\$ 223,565	\$ 233,690

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Animal Control Supervisor	TEC5		1	1	1
Animal Control Officers	TEC3	2	2	2	2
Animal Shelter Clerk (part-time)	TEC1	2	0	0	0
Total		4	3	3	3

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.

Streets and Drainage

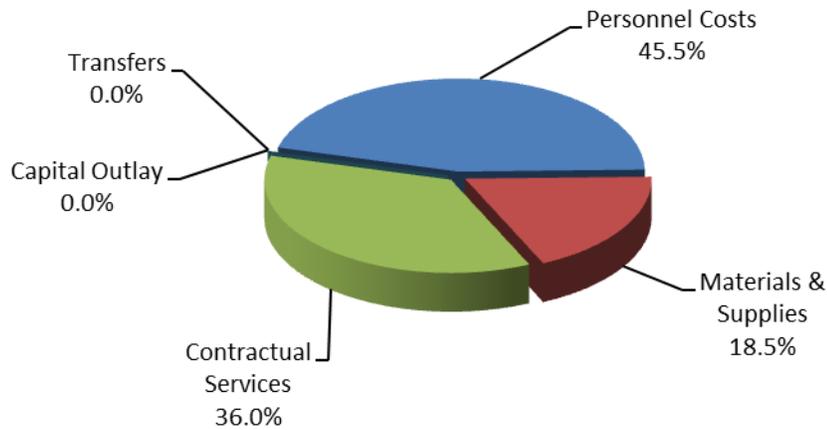


Farmers Branch Creek Bridge





PUBLIC WORKS Expenditures by Object



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 2015-2016		FY 2016-2017	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Personnel Costs	\$ 241,904	53.1%	\$ 283,742	45.5%
Materials & Supplies	58,458	12.8%	115,000	18.5%
Contractual Services	155,455	34.1%	224,675	36.0%
Capital Outlay	0	0.0%	0	0.0%
Transfers	0	0.0%	0	0.0%
Total	\$ 455,817	100.0%	\$ 623,417	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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Sweep residential street at least 2 times per year	100%	100%	100%
Crack seal 5.0 miles of roadway	100%	100%	100%
Correct sight-obstructed intersections within one hour of notification	96%	96%	99%

City of White Settlement

Street Maintenance

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 226,123	\$ 318,736	\$ 241,903	\$ 283,742
Materials & Supplies	62,347	117,100	55,458	115,000
Contractual Services	191,315	243,207	155,455	244,675
Capital Outlay	25,200	0	0	0
Transfers	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 504,985	\$ 679,043	\$ 455,816	\$ 623,417

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Street Superintendent	SPT1	1	1	1	1
Crew Leader II	CRL2	1	1	1	1
Heavy Equipment Operator	HEO1	1	1	1	0
Laborer	LBR2	3	3	3	3
Seasonal	LBR1	2	1	1	0
TOTAL		8	7	7	5

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.

Senior Services

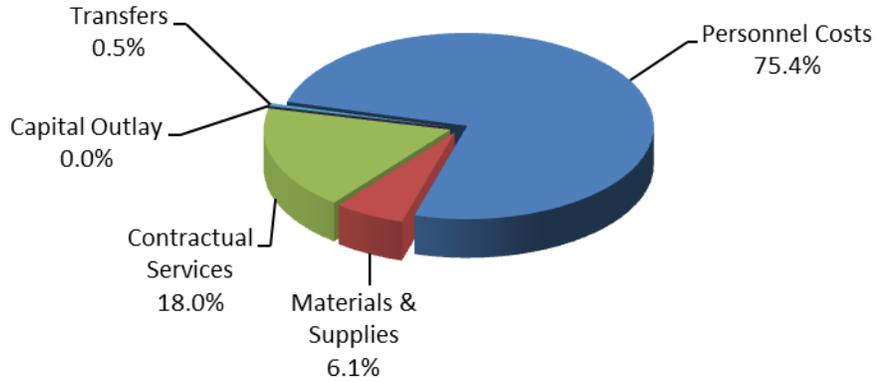


Library





CULTURE & RECREATION Expenditures by Object



Culture and Recreation

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

	FY 2015-2016		FY 2016-2017	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Personnel Costs	\$ 962,576	75.7%	\$ 1,136,098	75.4%
Materials & Supplies	73,811	5.8%	92,309	6.1%
Contractual Services	228,412	18.0%	270,970	18.0%
Capital Outlay	0	0.0%	0	0.0%
Transfers	7,500	0.5%	7,500	0.5%
Total	\$ 1,272,299	100.0%	\$ 1,506,877	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 2014-2015	Estimated 2015-2016	Projected 2016-2017
# of congregate-setting meals	16,804	19,509	19,000
# of Seniors transported	9,766	15,793	15,000
# of volunteer hours	29,395	29,224	29,000

City of White Settlement

Senior Services

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 251,990	\$ 267,725	\$ 255,243	\$ 264,032
Materials & Supplies	6,464	11,175	7,453	10,675
Contractual Services	45,092	56,514	48,644	55,525
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 303,546	\$ 335,414	\$ 311,340	\$ 320,232

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Senior Services Manager	DIV1	1	1	1	1
Senior Services Clerk	CLK4	2	2	2	2
Senior Services Clerk	CLK3	1	1	1	1
Transportation Aide	TEC1	1	1	1	1
Total		5	5	5	5

City of White Settlement

Park Maintenance

Description

The General Park Maintenance Division is responsible for the grounds maintenance production, landscape enhancement, beautification, and development of the City's Civic Complex buildings. Furthermore, this division manages approximately 101 acres in small parks, neighborhood and community park areas, public leisure recreational areas, related and unrelated City properties throughout the City. In addition, there are 76 acres of street right-of-ways, 25-30 miles of curb and gutter, major creek and drainage areas in the City, and selected vacant city lots; as determined by the City's Manager's office, which are mowed and/or maintained by this division.

Goals

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

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

Objectives

To improve 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.

To 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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Park / Public acreage maintained	101	101	101
# of times right-of-way mowed	10	11	10
# of times drainage areas cleaned	9	6	6
# of maintenance hours	6,061	5,768	5,700

City of White Settlement

Park Maintenance

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 174,262	\$ 227,911	\$ 251,631	\$ 280,329
Materials & Supplies	16,777	22,950	15,030	17,400
Contractual Services	74,863	93,700	55,880	86,860
Capital Outlay	12,745	0	0	0
Transfers (to Pride)	7,500	7,500	7,500	7,500
Total	\$ 286,147	\$ 352,061	\$ 330,041	\$ 392,089

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Parks Manager	DIV3	1	1	1	1
Crew Leader I	CRL2	1	1	1	1
Groundskeeper	LBR1	2	2	2	2
Volunteer Coord.	CLRK1				1
Total		4	4	4	5

City of White Settlement

Recreation Services

Description

Recreation Services is responsible for providing a wide variety of recreational opportunities for all age groups in the local and surrounding community. Recreation Service endeavors to expand outreach capability and impact through partnership opportunities with the WSISD, YMCA, Scouting organizations, youth sports associations, and other civic organizations to provide year round quality recreation programs and opportunities.

Goals

Promote low cost/high impact leisure programs and classes for all age groups

Promote community service opportunities and programs for youth and adults alike

Promote active recreational opportunities and programs for all age groups

Promote outdoor education and recreation programs

Objectives

Increase participation in exercise and athletic opportunities through new programs and classes

Increase participation through partnering opportunities with the WSISD, youth associations, scouting organizations, and civic organizations

Seek continued facility and amenities improvements at the Recreation Center from donation support

Actively pursue outdoor recreation grant opportunities with private and state organizations for new programs

Performance Measures	Actual 2014-2015	Estimated 2015-2016	Projected 2016-2017
Class / Program participation	14,820	14,804	15,000
Open gym participation	3,500	5,574	5,700
Special Events / Activities participation	10,826	218	0

City of White Settlement

Recreation Services

SUMMARY

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 151,585	\$ 155,031	\$ 160,237	\$ 239,499
Materials & Supplies	17,575	25,520	17,186	18,700
Contractual Services	63,559	80,841	63,662	63,610
Capital Outlays	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 232,719	\$ 261,392	\$ 241,085	\$ 321,809

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Rec. Coordinator	OM1	1	1	1	1
Rec. Asst. Coordinator	TEC4	1	1	1	1
Rec. Clerk (part-time)	CLK1	2	2	2	2
Athletic Programmer	TEC7				1
Total		4	4	4	5

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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Materials circulated	87,890	95,284	95,300
New library cardholders	1,334	1,212	1,200
Number of patrons using Computer Ctr.	11,431	12,468	12,500
Library visits	54,920	58,037	58,100

City of White Settlement

Library

SUMMARY

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel Costs	\$ 305,632	\$ 337,539	\$ 295,465	\$ 352,238
Materials & Supplies	51,438	45,000	34,141	45,534
Contractual Services	61,388	66,835	60,226	64,975
Capital Outlay	0	0	0	0
Other Costs	0	0	0	0
Total	\$ 418,458	\$ 449,374	\$ 389,832	\$ 462,747

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Library Manager	OM3	1	1	1	1
Librarian	TEC7	1	1	1	1
Library Tech	TEC2	2	2	2	1
Cir. Supervisor	CLK3				1
Clerk (part-time)	CLK2	5	5	5	4
Seasonal	CLK2	1	1	1	
Total		10	10	10	8



City of White Settlement FY 2016-2017 Annual Budget Water and Wastewater Enterprise Fund

The Water and Wastewater Enterprise Fund (sometimes referred to as the Water and Sewer 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 Water and Wastewater 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.

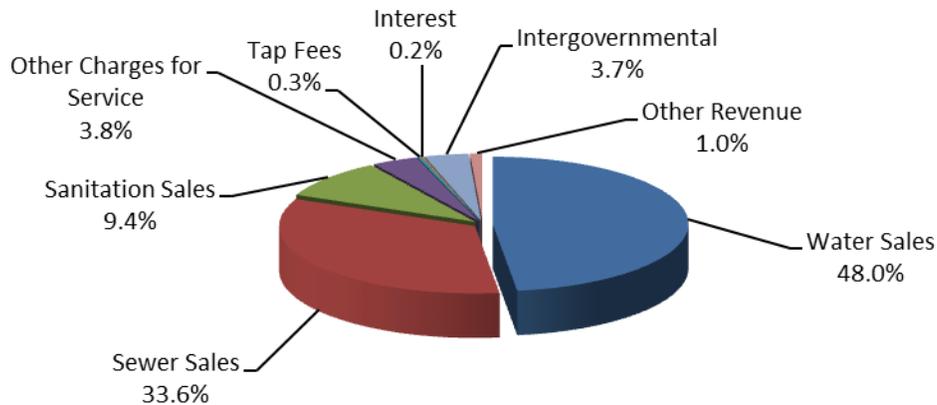


WATER AND WASTEWATER ENTERPRISE FUND

	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	BUDGET FY 2016	PROJECTED FY 2016	ADOPTED FY 2017
REVENUES/SOURCES						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consumer Taxes						
Franchise Fees	-	-	-	-	-	-
Licenses & Permits						
Fines and Forfeitures						
Charges for Service	6,856,602	7,046,202	7,288,687	7,725,954	7,631,818	8,234,623
Intergovernmental	124,350	149,798	0	0	0	0
Interest	11,679	11,237	14,845	13,000	28,276	13,000
Interfund Transfers	0	0	0	0	0	0
Other Funding	51,773	165,101	229,626	80,000	132,623	85,000
TOTAL REVENUES	<u>\$7,044,404</u>	<u>\$7,372,338</u>	<u>\$7,533,158</u>	<u>\$7,818,954</u>	<u>\$7,792,717</u>	<u>\$8,332,623</u>
EXPENDITURES/USES						
General Government						
Public Safety						
Public Works	\$ 5,161,118	\$ 5,124,023	\$ 5,540,414	\$ 6,256,172	\$ 5,096,495	\$ 6,670,667
Public Health						
Culture/Recreation						
Interfund Transfers	584,700	670,000	670,000	770,000	770,000	872,800
Other						
DEBT SERVICE						
Principal	0	0	0	510,000	510,000	520,000
Interest	312,138	302,972	290,022	278,782	278,781	264,156
Lease Purchase Pmt	137	0	0	0	0	0
Other – Fiscal Agent Fee	3,500	4,750	3,250	4,000	875	5,000
TOTAL EXPENDITURES	<u>\$6,061,593</u>	<u>\$6,101,745</u>	<u>\$6,503,686</u>	<u>\$7,818,954</u>	<u>\$6,656,151</u>	<u>\$8,332,623</u>

Fund Number: 02

WATER & WASTEWATER FUND REVENUES FISCAL YEAR 2016-2017



	2016 Projected	%	2017 Approved	%
Water Sales	\$3,568,947	45.8%	\$4,000,000	48.0%
Sewer Sales	2,654,230	34.1%	2,800,000	33.6%
Sanitation Sales	735,250	9.4%	786,500	9.4%
Other Charges	330,706	4.2%	316,000	3.8%
Tap Fees	38,230	0.5%	28,000	0.3%
Interest	28,277	0.4%	13,000	0.2%
Intergovernmental	304,454	3.9%	303,823	3.7%
Other Funding	132,623	1.7%	85,000	1.0%
Total	\$7,792,717	100.0%	\$8,332,623	100.0%

The City of White Settlement obtains a portion of its water for resale via 10 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 the 2012-2013 fiscal year, and the eight wells remaining are capable of 1,000 gallons per minute and these wells are used continuously to produce approximately 30% 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, and three in the Trinity Aquifers. Over the years, productivity of some of the wells declined as a result of sand infiltration which led to their removal from production. Renovation of some of the wells removed from production and drilling three new wells into the Travis Peak sand gives the City eight wells capable of 1,000 gallons per minute. These wells are used continuously to produce approximately 30% 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.

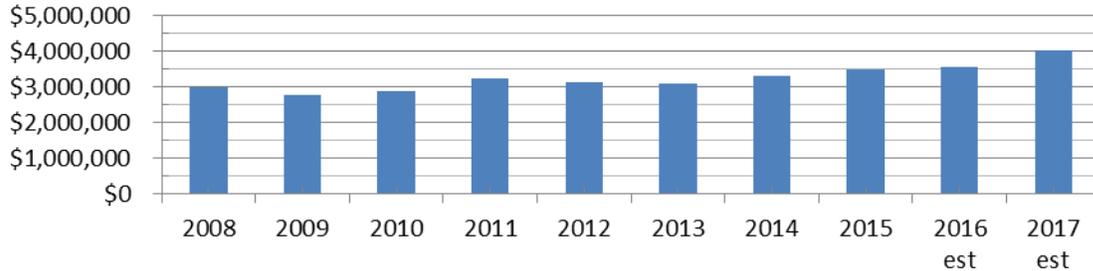
In 1966, it became apparent that groundwater was incapable of supplying its growing water needs. The City made arrangements to purchase additional water from Fort Worth and in September of 1968, the City entered into a 30-year contract with Fort Worth whereby Fort Worth agrees to supply treated water 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.

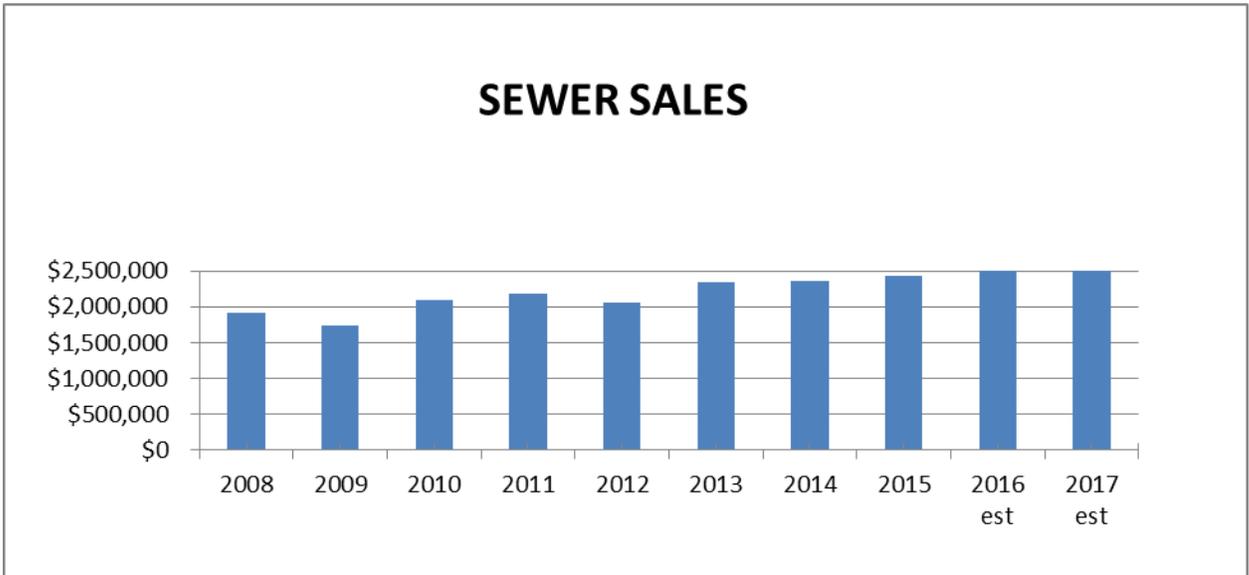
As the owner of a groundwater wells within the boundaries of the District, it was important to recognize certain obligations that the District's Temporary Rules creates for the City's wells. All existing wells that are not exempt from the District's registration requirements were required to register 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 \$0.125/1000 at this time.

WATER SALES



<u>Fiscal Year</u>	<u>Water Sales</u>
2008	\$2,988,619
2009	\$2,777,338
2010	\$2,878,261
2011	\$3,227,595
2012	\$3,118,587
2013	\$3,101,414
2014	\$3,297,375
2015	\$3,464,904
2016 est.	\$3,568,947
2017 est.	\$4,000,000

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, and continue to be reviewed and adjusted every fiscal year.



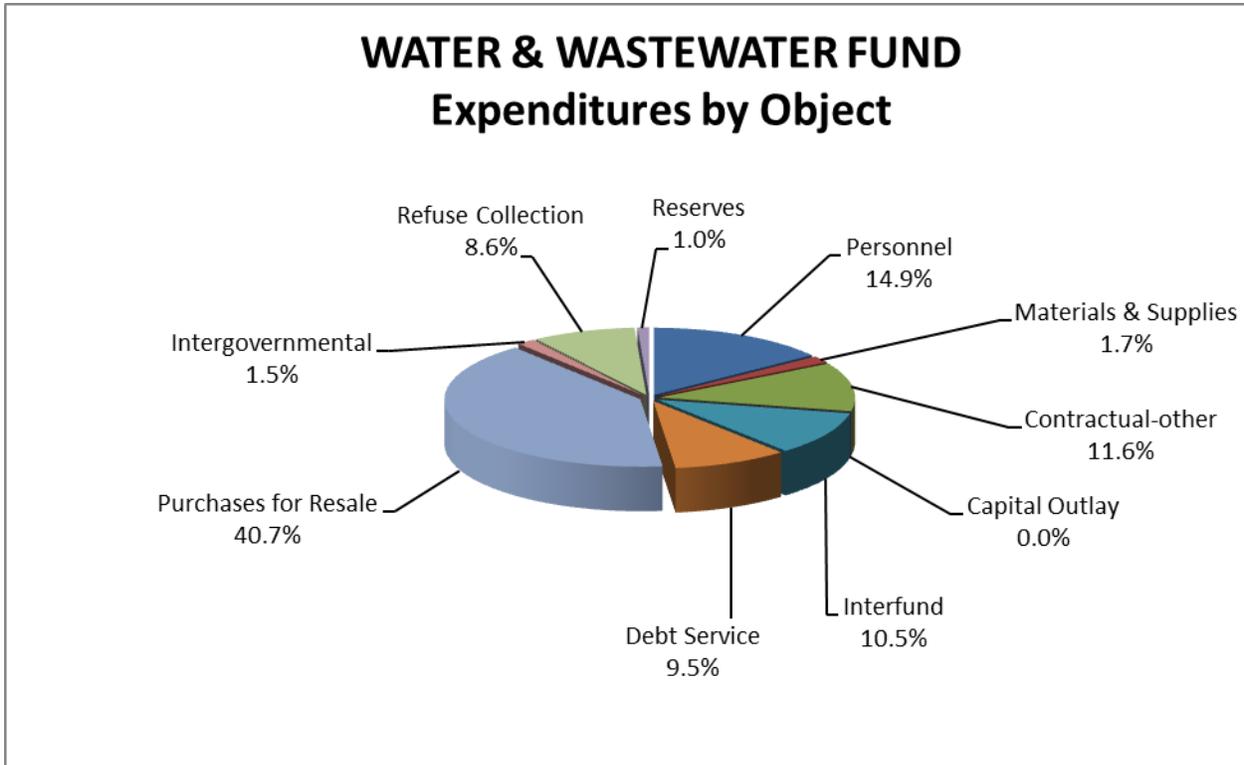
<u>Fiscal Year</u>	<u>Sewer Sales</u>
2008	\$1,915,470
2009	\$1,730,714
2010	\$2,092,311
2011	\$2,187,859
2012	\$2,055,971
2013	\$2,350,429
2014	\$2,354,321
2015	\$2,428,065
2016 est.	\$2,654,228
2017 est.	\$2,800,000

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. Rates continue to be reviewed and adjusted annually after the City of Fort Worth imposed adjustments. The sales shown don’t always indicate additional revenue due to the increases received from the City of Fort Worth for treatment of city’s wastewater.

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 transfer to the Sewer I & I Fund 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 and raised to \$130,000 in 2015-2016 and 2016-2017 budgets. 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.

Expenditures By Object

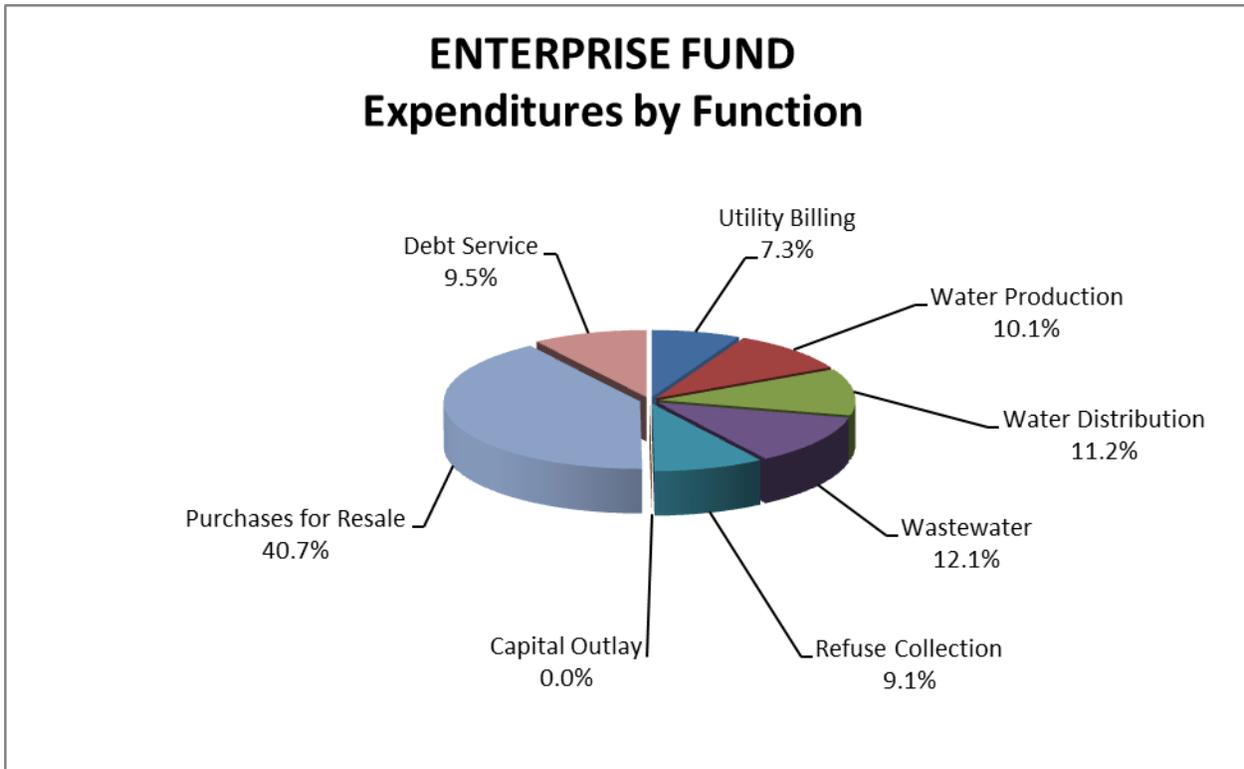
Water and Sewer Fund approved \$8,332,623 total expenditures for 2016-2017. The sanitation division is also included in this fund. The major expenditure for the Enterprise Fund is the purchases for resale at 40.7%, which includes the purchases for water and wastewater treatment from the City of Fort Worth. Contractual expenditures total \$970,301 (11.6%) which includes utilities and professional services.



	2016		2017	
	Projected	%	Approved	%
Personnel	\$ 948,777	14.5%	\$ 1,244,231	14.9%
Materials & Supplies	119,266	1.8%	138,860	1.7%
Contractual	497,730	7.6%	970,301	11.6%
Capital Outlay	32,469	0.5%	0	0.0%
Interfund	770,000	11.8%	872,800	10.5%
Debt Service	789,657	12.1%	789,156	9.5%
Purchases for Resale	2,782,892	40.8%	3,392,000	40.7%
Intergovernmental	130,000	2.0%	130,000	1.5%
Refuse Collection	585,360	8.9%	715,275	8.6%
Reserves	0	0.0%	80,000	1.0%
Total Expenditures	\$6,656,151	100.0%	\$8,332,623	100.0%

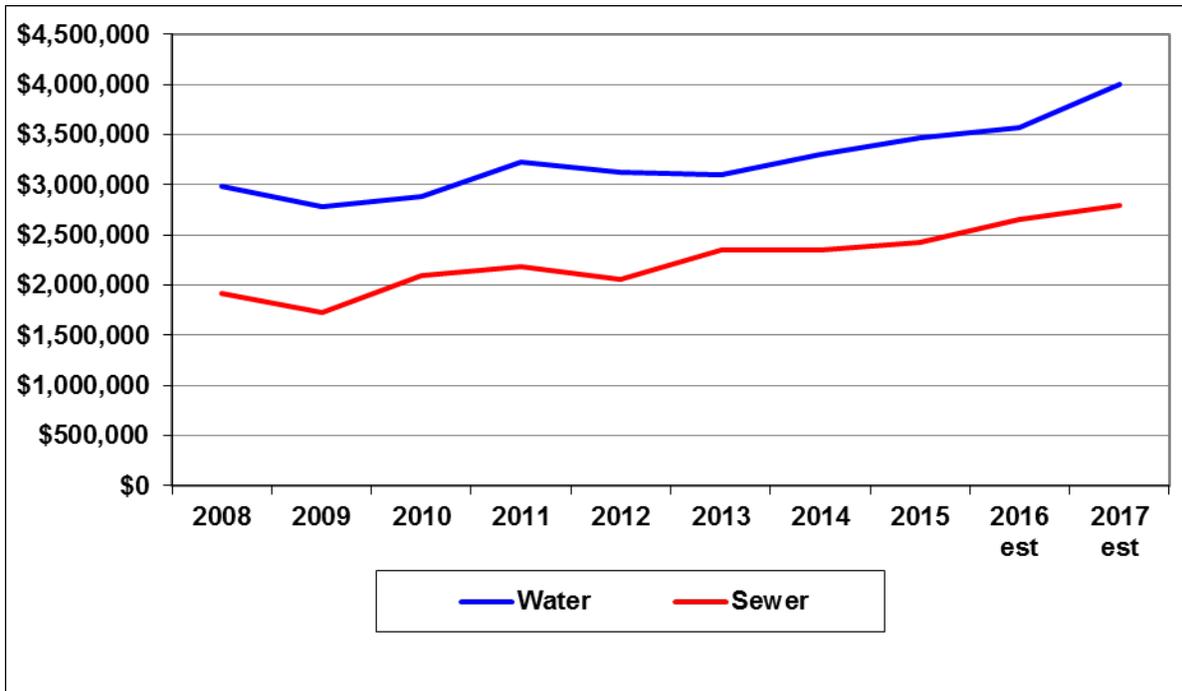
Expenditures By Function

The major expenditures in the Water/Sewer Fund is for purchases for resale of water and wastewater treatment services at \$3,392,000 or 40.7%, with \$1,507,000 being allocated for wastewater services and \$1,885,000 for water purchases. The Utility Billing expenses account for 7.3% with Water Production at 10.1%, Water Distribution expenses at 11.2%, Wastewater at 12.1%, Refuse Collection at 9.1%, and Debt Service costs at 9.5%.



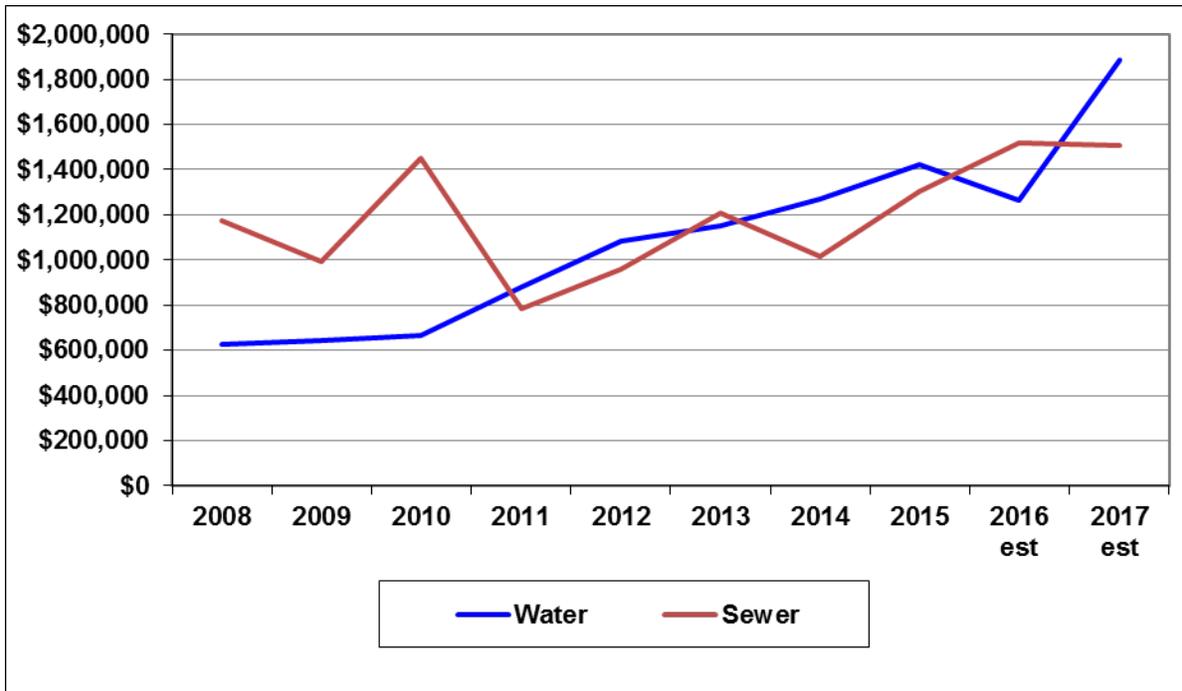
	2016		2017	
	<u>Projected</u>	<u>%</u>	<u>Approved</u>	<u>%</u>
Utility Billing	\$ 543,763	8.2%	\$ 611,000	7.3%
Water Production	683,652	10.3%	840,452	10.1%
Water Distribution	610,343	9.2%	936,423	11.2%
Wastewater	587,815	8.8%	1,006,317	12.1%
Refuse Collection	625,560	9.4%	757,275	9.1%
Capital Outlay	32,469	0.5%	0	0.0%
Purchases for Resale	2,782,892	41.7%	3,392,000	40.7%
Debt Service	789,657	11.9%	789,156	9.5%
Total Expenditures	\$6,656,151	100.0%	\$8,332,623	100.0%

10 Year Analysis of Revenues Water & Sewer Fund



Fiscal Year	Water Sales	Sewer Sales
2007	2,808,161	1,645,881
2008	2,988,619	1,915,470
2009	2,777,338	1,730,714
2010	2,878,261	2,092,311
2011	3,227,595	2,187,859
2012	3,118,587	2,055,971
2013	3,101,414	2,350,429
2014	3,297,375	2,354,321
2015	3,464,904	2,428,065
2016 est	3,568,947	2,654,230
2017 est	4,000,000	2,800,000

10 Year Analysis of Purchases Fort Worth Water & Wastewater



Fiscal Year	Water Purchases	Sewer Charges
2007	539,160	1,187,170
2008	624,461	1,171,858
2009	642,728	995,181
2010	662,865	1,450,280
2011	880,056	783,815
2012	1,085,048	956,568
2013	1,148,585	1,209,316
2014	1,268,844	1,017,424
2015	1,420,420	1,303,800
2016 est	1,264,600	1,518,294
2017 est	1,885,000	1,507,000

WATER AND SEWER FUND

Public Works

Utility Billing

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 TCEQ 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

Water Distribution



Utility Billing



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.

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 5,600 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 5,603 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 100% of the time within two hours.

Performance Measures	Actual 2014-15	Estimated 2016-17	Projected 2017-18
Respond to customer service requests within one work day	100%	99%	100%
Read all meters in a timely manner	99%	100%	100%
% of accurate readings	99%	99%	99%
% of monies received and accounted for within 24 hours	100%	100%	100%

City of White Settlement

Utility Billing

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$254,300	\$273,097	\$258,515	\$345,665
Supplies	42,849	98,900	81,742	42,760
Interfund	67,000	77,000	77,000	80,400
Contractual	107,543	117,068	126,505	122,175
Capital	62,291	0	0	0
Reserves	0	20,000	0	20,000
Total	\$533,983	\$586,065	\$543,762	\$611,000

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Coordinator	CM2	1	1	1	1
Clerk	CLK1-3	3	3	3	3
Clerk	TEC3				1
Meter Reader	TEC3	1	1	1	1
Total		5	5	5	6

City of White Settlement

Water Production

Description

The Water Production Department is responsible for the production and disaffection of water produced by eight City owned wells. The City of White Settlement has seven Paluxy and three Trinity wells throughout the City, but uses eight of the ten for water production. 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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Water Mains Maintained (miles)	88	88	88
New Meters Installed	17	23	35
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 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$177,582	\$244,910	\$199,473	\$265,057
Supplies	13,732	31,350	14,756	22,300
Interfund	187,600	217,600	217,600	250,000
Contractual	142,907	303,499	251,825	283,095
Capital	641,448	0	32,469	0
Purchase/Resale	1,420,420	1,748,300	1,159,244	1,885,000
Intergovernmental	0	0	0	0
Reserves	0	19,500	0	20,000
Total	\$2,583,689	\$2,565,159	\$1,875,367	\$2,725,452

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Public Works Director	DIR3	0	0	0	0
Crew Leader II	CRL2	1	1	1	1
Laborer	LBR2	2	2	2	3
Equipment Operator	HEO1	1	1	1	1
Total		4	4	4	5

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 2014-2015	Estimated 2015-2016	Projected 2016-2017
Water taps	16	11	25
Fire hydrants updated with paint-ISO Program	350	350	250
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	120	87	80

City of White Settlement

Water Distribution

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$261,106	\$262,854	\$319,972	\$373,507
Supplies	25,937	40,550	13,194	39,350
Interfund	187,600	217,600	217,600	250,200
Contractual	93,422	328,007	59,577	253,366
Capital	0	0	0	0
Intergovernmental	0	0	0	0
Reserves	0	20,000	0	20,000
Total	\$580,065	\$869,011	\$610,343	\$936,423

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Project Manager	DIR1	1	1	1	1
Superintendent	DIV2	1	1	1	1
Equipment Operator	HEO1	1	1	1	1
Laborer	LBR2	1	1	1	3
Total		4	4	4	6

City of White Settlement

Wastewater Collection

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 2014-2015	Estimated 2015-2016	Projected 2016-2017
# of feet of sewer line installed	1,000	1,000	2,500
# of feet of sewer line cleaned	130,000	163,616	150,000
# of manhole repaired	18	10	6
# of sewer taps	20	8	25
# of feet of sewer line videotaped	6,500	1,835	6,500

City of White Settlement

Wastewater Collection

Summary

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$119,912	\$194,263	\$170,816	\$260,002
Supplies	16,528	34,500	9,574	34,450
Interfund	187,600	217,600	217,600	250,200
Contractual	90,456	317,124	46,925	311,665
Capital	0	0	0	0
Purchase/Resale	1,303,801	1,401,500	1,636,548	1,507,000
Intergovernmental	130,000	130,000	130,000	130,000
Reserves	0	20,000	0	20,000
Total	\$1,848,297	\$2,314,987	\$2,211,463	\$2,513,317

Personnel Schedule

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Crew Leader II	CRL2	1	1	1	1
Laborer	LBR2	3	3	3	4
Total		4	4	4	5

City of White Settlement

Sanitation

Description

The City of White Settlement renewed the contract with IESI, renamed Progressive Waste Solutions, for the collection and disposal of 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. The negotiation included consideration toward renewing the existing Contract for an additional 5 years with a 5 year renewal option. In August 2014, IESI requested a 1.8% increase based on the Bureau of Labor Standards Consumer Price Index/Urban Consumers. At the time the budget was prepared, since there was no requested rate change, monthly residential rates remain at \$12.28 plus tax.

Approximately 4,920 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. Progressive Waste 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. Progressive Waste reviews their rates annually as provided by contract and presented to City Council. Increases have been passed to the customers.

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 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Contractual	\$636,180	\$650,250	\$585,360	\$715,275
Interfund	40,200	40,200	40,200	42,000
Intergovernmental	0	0	0	0
Reserves	0	0	0	0
Total	676,380	\$690,450	\$625,560	\$757,275



City of White Settlement

FY 2016-2017 Annual Budget

SPLASH DAYZ Enterprise Fund

The SPLASH DAYZ Enterprise Fund is used to account for the operations and maintenance of the City water park. 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 SPLASH DAYZ 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 park history and attractions as well as a summary of revenues and expenses, a personnel schedule, departmental descriptions, goals, objectives, performance measures, and division analysis is presented.

SPLASH DAYZ HISTORY

The 2016-2017 budget is the first year SPLASH DAYZ water park has been presented in the annual Budget. In 2013-2014, a water park was constructed as a promising project shared with Hawaiian Falls. The City's cost for development, construction and start-up was \$12.5 Million, with financing through Economic Development Corporation (EDC) issued bonds. The Debt payments were to be paid by Hawaiian Falls from the proceeds of a 40 year lease where Hawaiian Falls would fully operate and maintain the park during the lease term. Since the last budget year, Hawaiian Falls was acquired by a venture capital group which operated the park during the 2015 season. At the end of the season, the venture capital group informed the City that they would not make the 10/01/15 scheduled lease payment, but that they were working on new financing. In January, 2016, the venture capital group informed the City that they would not be making the currently due lease payment, but wished to continue to operate the park. City Council and the Economic Development Board decided to terminate the lease agreement based on breach of contract. A budget amendment was authorized by City Council and the City opened and operated SPLASH DAYZ water park for about 66 days of a 100 day season.

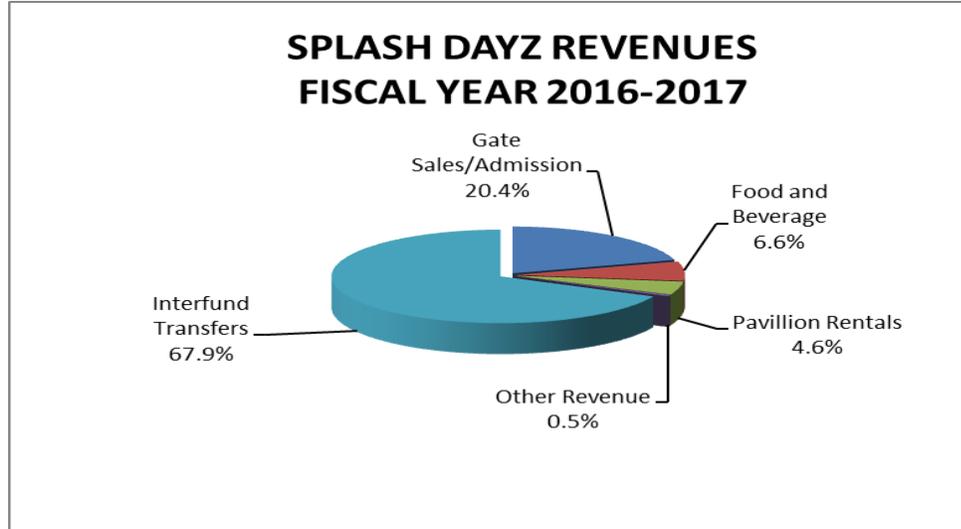
In spite of the current financial strain, this endeavor has shown signs of boosting our economy by bringing in thousands of visitors and enhancing business growth. The financial impact of the water park is two-fold – operational requirements and debt service requirements. In the 2016-2017 Budget, operational requirements are subsidized in the form of transfers from the General Fund (in the amount of \$1,282,324) while the debt service is budgeted in the Economic Development Corporation (EDC). Operationally, the park is expected to be self-sustaining in 3-5 years, which will help the General Fund stabilize and rebuild. Debt service payments will continue to be made by the EDC (\$1,026,522 for 2016-2017). While the EDC can support the debt service payments, serious consideration must be given to funding that is currently going to fund league functions at the City's parks.

**SPLASH
DAYZ
ENTERPRISE
FUND**

	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	BUDGET FY 2016	PROJECTED FY 2016	ADOPTED FY 2017
REVENUES/SOURCES						
Charges for Service	\$ -	\$ -	\$ -	\$ 633,750	\$ 261,434	\$ 633,750
Intergovernmental	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-
Other Funding	-	-	-	-	600,441	1,342,324
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 633,750	\$ 861,875	\$ 1,976,074
EXPENDITURES/USES						
Personnel	\$ -	\$ -	\$ -	\$ 630,500	\$ 375,090	\$ 872,434
Materials & Supplies	-	-	-	234,380	129,200	235,900
Contractual Services	-	-	-	628,038	224,200	617,740
Interfund Transfers	-	-	-	332,016	5,285	250,000
Capital Outlay	-	-	-	-	-	-
DEBT SERVICE						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Lease Purchase Pmt	-	-	-	-	-	-
Other – Fiscal Agent Fee	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,824,984	\$ 733,775	\$ 1,976,074

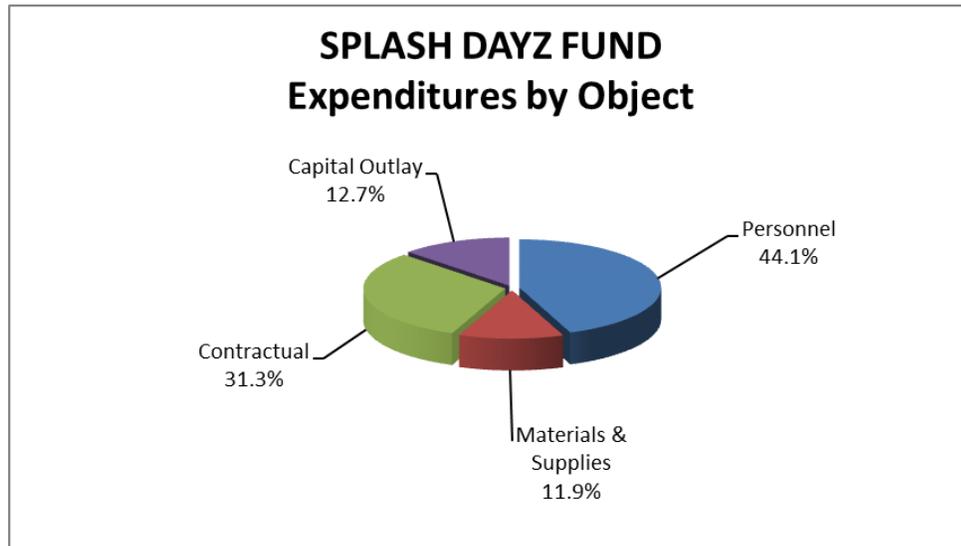
Fund Number: 07

WHERE THE MONEY COMES FROM...



	2016 Projected		2017 Approved	
Gate Sales/Admissions	\$ 191,545	22.2%	\$ 402,500	20.4%
Food and Beverage	52,180	6.1%	131,250	6.6%
Pavillion Rentals	5,500	0.6%	90,000	4.6%
Other Revenue	12,210	1.4%	10,000	0.5%
Interfund Transfers	600,440	69.7%	1,342,324	67.9%
Total	\$ 861,875	100.0%	\$ 1,976,074	100.0%

WHERE THE MONEY GOES TO...



	2016 Projected		2017 Approved	
	\$	%	\$	%
Personnel	375,090	51.1%	872,434	44.1%
Materials & Supplies	129,200	17.6%	235,900	11.9%
Contractual	224,200	30.6%	617,740	31.3%
Capital Outlay	5,285	0.7%	250,000	12.7%
Total Expenditures	\$ 733,775	100.0%	\$ 1,976,074	100.0%



City of White Settlement FY 2016-2017 Annual Budget General Debt Service

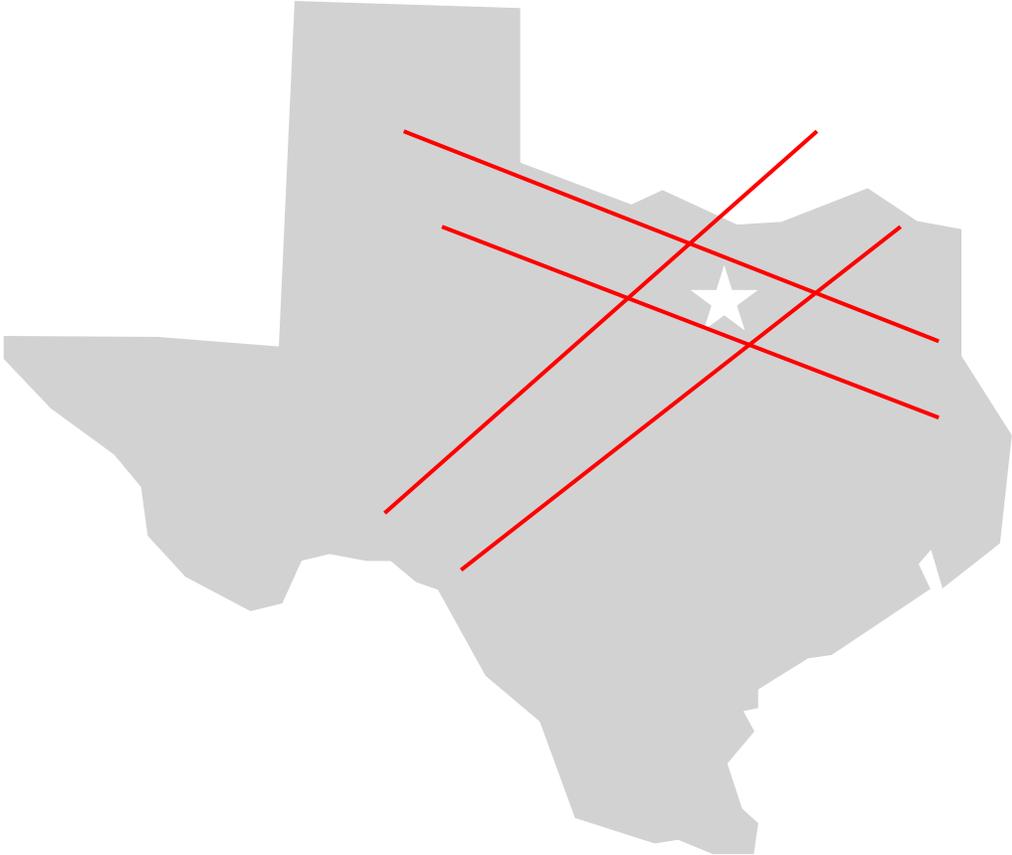
The Debt Service Fund, also known as General Obligation Interest and Sinking Fund, provides for principal and interest payments for the City's general obligation bonds, certificates of obligation, tax notes, capital leases and fiscal agents fees as they become due and payable.

Property tax rates and levy are required to be computed and collected in order to provide sufficient funds to pay debt principal and interest as it comes due. Debt issuance finances the City's purchase of land, land improvements, buildings, equipment, and construction and reconstruction of streets and drainage facilities. Although general obligation bonds and certificates of obligation are the predominate form of debt issuance, tax notes and lease purchase agreements (which allow for purchases of capital equipment) are also included in this section.

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 maintenance and operations portion of the tax levy is hindered. A large debt burden creates inflexibility in the tax rate and places further stress upon other sources of revenue. Therefore, a balance between the maintenance and operations portion and the debt portion of the tax rate should be maintained in order to adapt to changes in the tax base and operational needs.

For the 2016-2017 fiscal year, the debt service portion of the tax rate is \$.152800 per \$100 of assessed value. This represents 20.22% of the total adopted rate of \$.755693 per \$100 of assessed value. Debt principal payments from ad valorem tax revenue are paid annually while interest payments on tax-supported debt are made semi-annually. Tax note and lease-purchase payments may be made annually. The City does not issue notes to finance operating deficits.

CITY OF WHITE SETTLEMENT



SUMMARY OF OUTSTANDING DEBT OBLIGATIONS

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 the 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.

September 19, 2013, the City issued a \$3,325,000 Tax Note Series 2013 to be used for major repairs and renovations to existing municipal buildings in the Municipal Complex and the Public Works building, street and road improvements, acquisition and installation of technology equipment and software for City Hall and other City facilities and acquisition of vehicles and equipment for the Fire and Public Works departments (the "Projects"), and to pay the cost of issuance incurred in connection with the issuance of the Note. The Tax Note was awarded to BB&T, one of the eight major banks bidding on the tax note. The note had an interest rate of 2.0%, a seven year amortization and a balloon payment of \$2.4M in the seventh year, September 30, 2020.

On June 1, 2015, the City issued a \$2,980,000 General Obligation Refunding Bond to refinance \$2,905,000 of the 2013 Tax Note. This left one payment of \$156,550 to be paid from Debt Service reserves in 2015-2016. The refinance was done to take advantage of historically low interest rates and refinance a balloon payment of \$2.4M due in 2020 and extend the payments until 2025.

City Council approved a resolution September 16, 2013, authorizing the Lease Purchase of a Pierce 105' Aerial Quint and additional equipment. After discounts and Trade In value, the total amount financed was \$798,336. This Capital Lease is financed by OSHKOSH Capital and has a ten year amortization with a one dollar purchase option at the end of the lease, October 16, 2023. The first payment on this lease, October 16, 2014, was one year after execution of the lease.

On August 11, 2015, City Council approved an ordinance authorizing the sale of a \$710,000 Texas Public Property Finance Contractual Obligation (PPFCO), Series 2015, to retire the OSHKOSH Capital Lease. This left one payment of \$93,479.88 to be paid from Debt Service reserves in 2015-2016. Refinancing the capital lease over the useful life of the asset was done to take advantage of historically low interest rates and move the debt from maintenance and operations to the interest and sinking side of the budget.

During the 2012-2013 fiscal year the City met with Hawaiian Falls over a period of months concerning discussions for the construction and lease of a Water and Adventure Park. A Construction Agreement and a Lease and Operating Agreement were finalized and approved by City Council November 12, 2013 for the Water and Adventure Park. The White Settlement Economic Development Corporation (EDC) secured the financing for the Construction Agreement with the issuance of White Settlement Economic Development Corporation Sales Tax Revenue Bonds, Taxable Series 2013. The first payment for this project, December 1, 2014, was an interest only payment with principal and interest payments beginning December 1, 2015. Additional information on this project can be found in the Managers Letter and the EDC section.

On June 1, 2015, the City issued \$9,540,000 in Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2015, to be used for constructing and improving streets, roads, alleys and sidewalks, and related drainage, signalization, landscaping, screening walls, lighting and signage for said projects; major repairs and renovations to existing municipal buildings, including primarily City Hall, Police Department building, Animal Control building, fire station, municipal library building, recreation center building and park maintenance building; acquisition of equipment and installation of technology equipment and computer equipment and software for various departments; construction and installation of stormwater drainage improvements; constructing, acquiring, installing and equipping additions, extensions and improvements to the City's water and wastewater systems, including a customer drive through service facility; and acquisition of land and interests in land necessary for such projects. Additional information on these projects can be found in the section for the Capital Improvement Program.

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 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 do 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 \$.755693 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	AA-

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.

The City currently uses FirstSouthwest, Fort Worth, Texas in the capacity of financial advisor. The financial advisor coordinates the debt issuance for the City and determines the City's capacity to authorize, issue, and service debt. The financial advisor negotiates the sale of debt instruments. When a bid for debt instruments is accepted by the City, the financial advisor directs the closing of the sale.

DEBT SERVICE FUND

	ACTUAL FY 2013	ACTUAL FY 2014	ACTUAL FY 2015	BUDGET FY 2016	PROJECTED FY 2016	ADOPTED FY 2017
REVENUES/SOURCES						
Property Taxes	\$1,042,785	\$785,848	\$873,664	\$996,540	\$1,004,926	\$1,040,000
Consumer Taxes						
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Interest	815	1,120	8,994	-	3,210	1,000
Interfund Transfers	120,373	-	-	-	-	-
Other Funding	-	-	3,740,988	150,000	638,826	300,000
TOTAL REVENUES	1,163,973	786,968	4,623,646	1,146,540	1,646,962	1,341,000
EXPENDITURES/USES						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety						
Public Works						
Public Health						
Culture/Recreation						
Refunding Costs			3,063,102			
Other / Capital Lease	221,284	-	68,110	72,084	-	-
Reserves						
DEBT SERVICE						
Principal	490,000	490,000	420,000	475,000	1,424,970	740,000
Interest	244,265	275,265	274,576	742,956	764,020	690,719
Other- Fiscal Agent Fee	3,650	5,524	2,500	6,500	2,037	10,281
TOTAL EXPENDITURES	959,199	770,789	3,828,288	1,296,540	2,191,027	1,441,000

Fund Number: 06

**SUMMARY OF GENERAL OBLIGATION BONDS
PRINCIPAL AND INTEREST REQUIREMENTS
FOR 2016-2017**

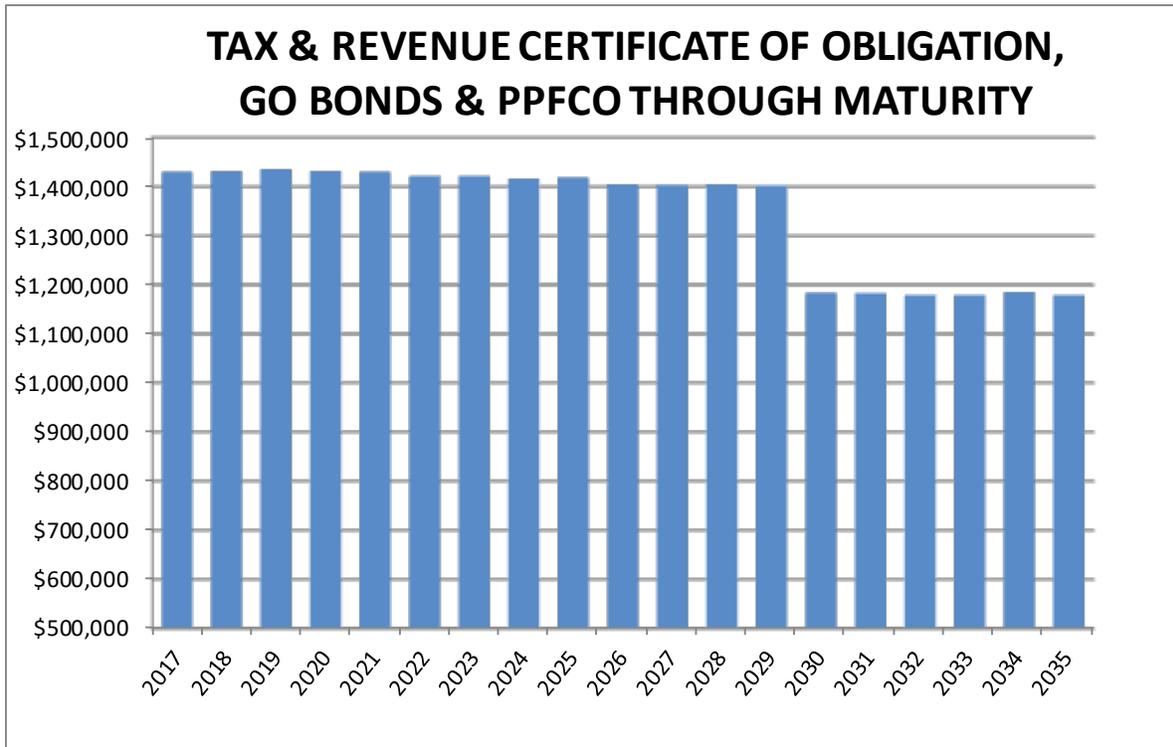
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009 GO REFUNDING BONDS	\$ 280,000	\$ 191,806	\$ 471,806
2015 GO REFUNDING BONDS	290,000	71,250	361,250
2015 TAX & REV CO'S	125,000	407,938	532,938
2015 PPFCO	<u>45,000</u>	<u>19,725</u>	<u>64,725</u>
TOTAL GENERAL FUND DEBT REQUIREMENTS	<u>\$ 740,000</u>	<u>\$ 690,719</u>	<u>\$ 1,430,719</u>

TOTAL OUTSTANDING DEBT REQUIREMENTS

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009 GO REFUNDING BONDS	\$ 4,700,000	\$ 1,448,717	\$ 6,148,717
2015 GO REFUNDING BONDS	2,870,000	378,075	3,248,075
2015 TAX & REV CO'S	9,450,000	5,896,469	15,346,469
2015 PPFCO	<u>665,000</u>	<u>129,784</u>	<u>794,784</u>
TOTAL GENERAL FUND DEBT REQUIREMENTS	<u>\$ 17,685,000</u>	<u>\$ 7,853,045</u>	<u>\$ 25,538,045</u>

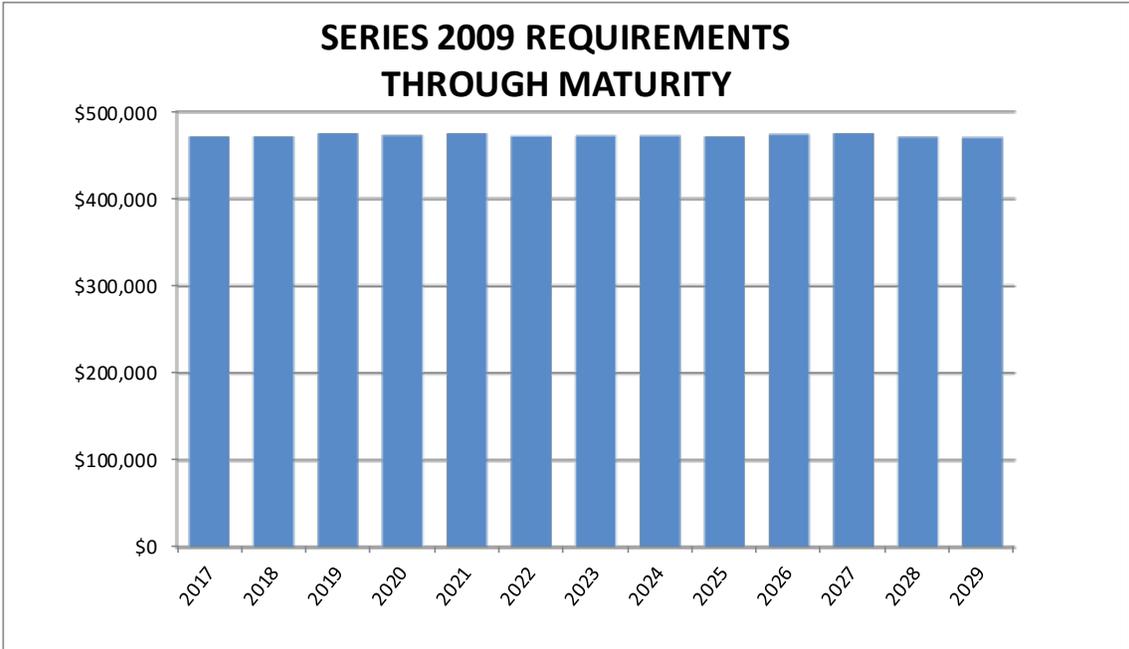
**TOTAL GENERAL FUND REQUIREMENTS
THROUGH MATURITY**

FISCAL YEAR	BONDS DUE	INTEREST DUE	INTEREST DUE	TOTAL
	15-Feb	15-Feb	15-Aug	
2017	\$ 740,000	\$ 350,230	\$ 340,489	\$ 1,430,720
2018	760,000	340,489	330,447	1,430,936
2019	785,000	330,447	319,279	1,434,726
2020	805,000	319,278	307,161	1,431,439
2021	830,000	307,160	293,042	1,430,202
2022	850,000	293,041	278,572	1,421,613
2023	880,000	278,572	263,358	1,421,931
2024	905,000	263,357	247,450	1,415,807
2025	940,000	247,450	230,922	1,418,371
2026	960,000	230,923	213,464	1,404,386
2027	995,000	213,464	194,699	1,403,162
2028	1,035,000	194,699	174,525	1,404,224
2029	1,075,000	174,526	153,125	1,402,651
2030	900,000	153,125	130,625	1,183,750
2031	945,000	130,625	107,000	1,182,625
2032	990,000	107,000	82,250	1,179,250
2033	1,040,000	82,250	56,250	1,178,500
2034	1,100,000	56,250	28,750	1,185,000
2035	1,150,000	28,750	-	1,178,750
TOTAL OUTSTANDING	\$ 17,685,000	\$ 4,101,637	\$ 3,751,408	\$ 25,538,045



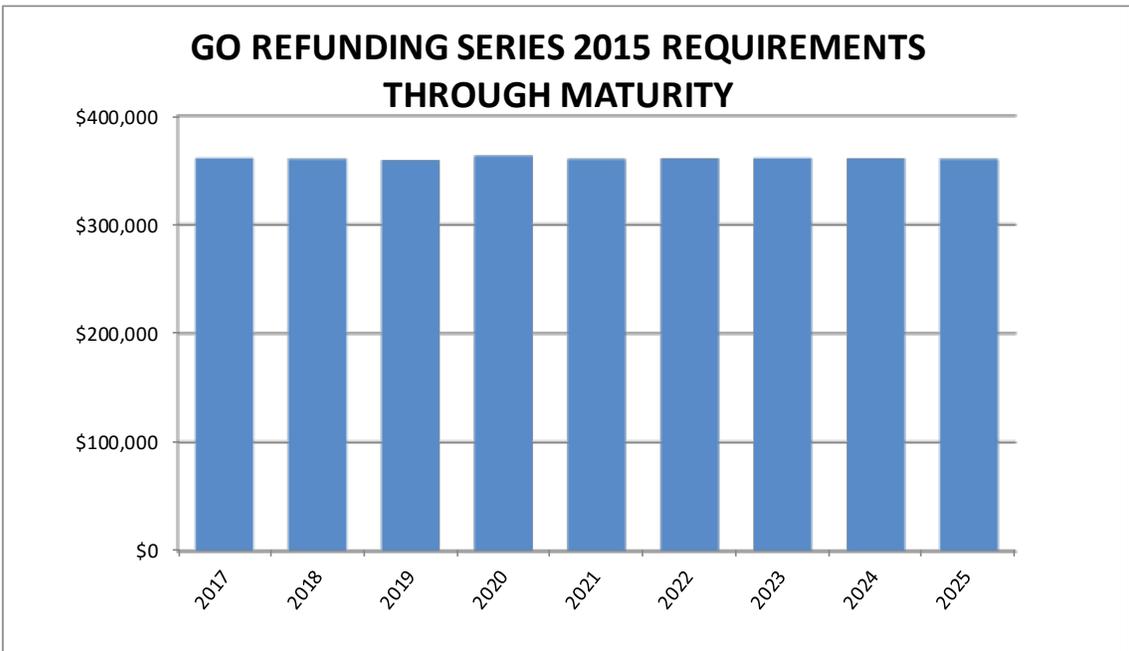
**GENERAL OBLIGATION BONDS REFUNDING BONDS
SERIES 2009 - \$6,150,000**

FISCAL YEAR	BONDS DUE 15-Feb	INTEREST DUE 15-Feb	INTEREST DUE 15-Aug	TOTAL
2017	\$ 280,000	\$ 98,353	\$ 93,453	\$ 471,806
2018	290,000	93,453	88,378	471,831
2019	305,000	88,378	82,278	475,656
2020	315,000	82,278	75,978	473,256
2021	330,000	75,978	69,379	475,357
2022	340,000	69,378	62,578	471,956
2023	355,000	62,578	55,257	472,835
2024	370,000	55,256	47,394	472,650
2025	385,000	47,394	39,212	471,606
2026	405,000	39,213	30,100	474,313
2027	425,000	30,100	20,538	475,638
2028	440,000	20,538	10,637	471,175
2029	460,000	10,638	-	470,638
TOTAL OUTSTANDING	\$ 4,700,000	\$ 773,535	\$ 675,182	\$ 6,148,717



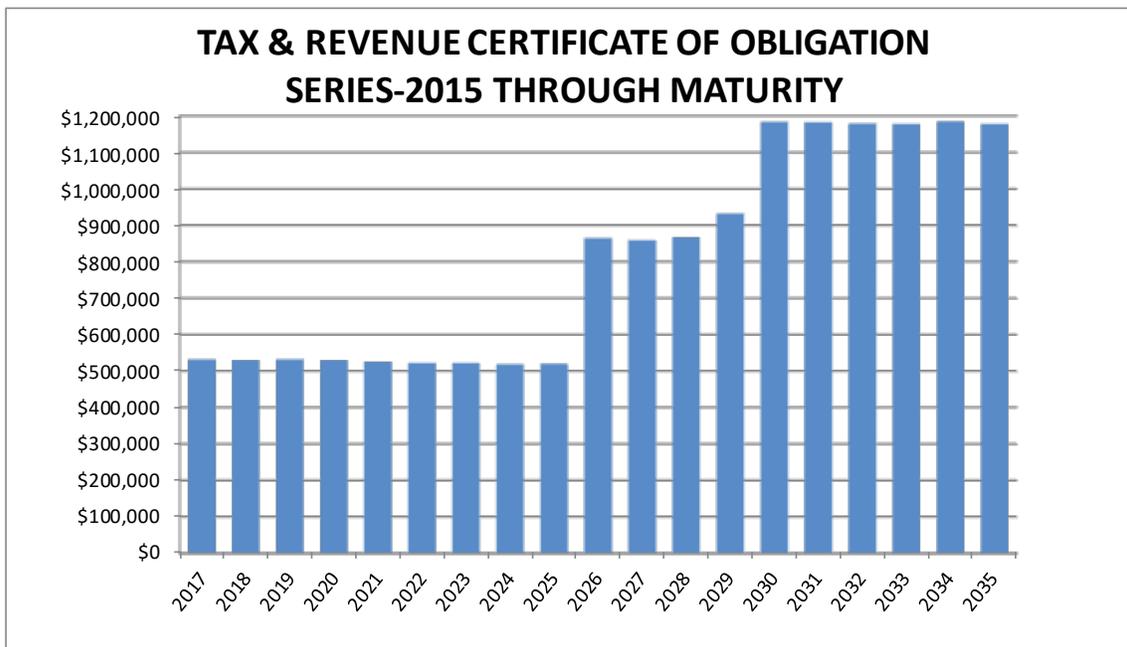
**GENERAL OBLIGATION REFUNDING BONDS
SERIES 2015 - \$2,980,000**

FISCAL YEAR	BONDS DUE 15-Feb	INTEREST DUE 15-Feb	INTEREST DUE 15-Aug	TOTAL
2017	\$ 290,000	\$ 37,075	\$ 34,175	\$ 361,250
2018	295,000	34,175	31,225	360,400
2019	300,000	31,225	28,225	359,450
2020	310,000	28,225	25,125	363,350
2021	315,000	25,125	20,400	360,525
2022	325,000	20,400	15,525	360,925
2023	335,000	15,525	10,500	361,025
2024	345,000	10,500	5,325	360,825
2025	355,000	5,325	-	360,325
TOTAL OUTSTANDING	<u>\$ 2,870,000</u>	<u>\$ 207,575</u>	<u>\$ 170,500</u>	<u>\$ 3,248,075</u>



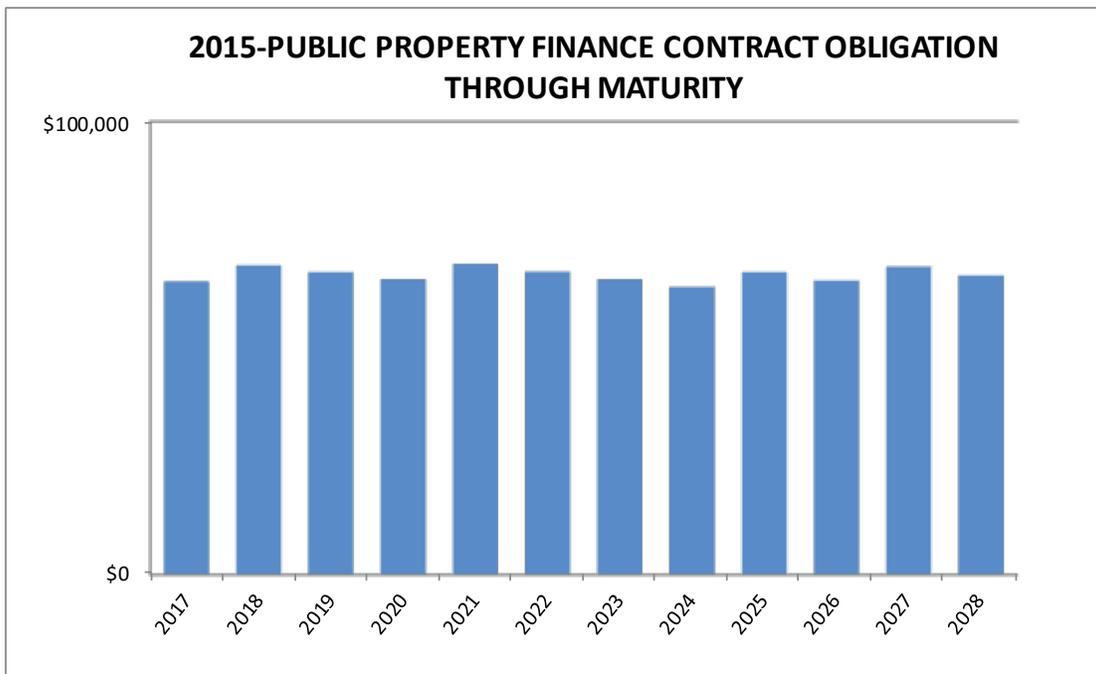
**TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2015 - \$9,540,000**

<u>FISCAL YEAR</u>	<u>BONDS DUE</u> 15-Feb	<u>INTEREST DUE</u> 15-Feb	<u>INTEREST DUE</u> 15-Aug	<u>TOTAL</u>
2017	\$ 125,000	\$ 204,594	\$ 203,344	\$ 532,938
2018	125,000	203,344	202,094	530,438
2019	130,000	202,094	200,794	532,888
2020	130,000	200,793	198,843	529,636
2021	130,000	198,843	196,893	525,736
2022	130,000	196,893	194,943	521,836
2023	135,000	194,943	192,919	522,862
2024	135,000	192,919	190,894	518,813
2025	140,000	190,894	188,794	519,688
2026	495,000	188,794	181,369	865,163
2027	505,000	181,369	173,163	859,532
2028	530,000	173,163	163,888	867,051
2029	615,000	163,888	153,125	932,013
2030	900,000	153,125	130,625	1,183,750
2031	945,000	130,625	107,000	1,182,625
2032	990,000	107,000	82,250	1,179,250
2033	1,040,000	82,250	56,250	1,178,500
2034	1,100,000	56,250	28,750	1,185,000
2035	1,150,000	28,750	-	1,178,750
TOTAL OUTSTANDING	<u>\$ 9,450,000</u>	<u>\$ 3,050,531</u>	<u>\$ 2,845,938</u>	<u>\$ 15,346,469</u>



**PUBLIC PROPERTY FINANCE CONTRACT OBLIGATION
SERIES 2015 - \$710,000**

<u>FISCAL YEAR</u>	<u>BONDS DUE</u> 15-Feb	<u>INTEREST DUE</u> 15-Feb	<u>INTEREST DUE</u> 15-Aug	<u>TOTAL</u>
2017	\$ 45,000	\$ 10,208	\$ 9,517	\$ 64,725
2018	50,000	9,517	8,750	68,267
2019	50,000	8,750	7,982	66,732
2020	50,000	7,982	7,215	65,197
2021	55,000	7,215	6,370	68,585
2022	55,000	6,370	5,526	66,896
2023	55,000	5,526	4,682	65,208
2024	55,000	4,682	3,837	63,519
2025	60,000	3,837	2,916	66,753
2026	60,000	2,916	1,995	64,911
2027	65,000	1,995	998	67,993
2028	65,000	998	-	65,998
TOTAL OUTSTANDING	<u>\$ 665,000</u>	<u>\$ 69,996</u>	<u>\$ 59,788</u>	<u>\$ 794,784</u>



City of White Settlement FY 2016-2017 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 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**

FISCAL YEAR 2016 - 2017

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009 TAX & REVENUE CO'S *	\$ 350,000	\$ 240,406	\$ 590,406
2011 GO REFUNDING BONDS	<u>170,000</u>	<u>23,750</u>	<u>193,750</u>
WATER & SEWER DEBT SERVICE REQUIREMENTS	<u>\$ 520,000</u>	<u>\$ 264,156</u>	<u>\$ 784,156</u>

* The City of Fort Worth will reimburse White Settlement for 51.46% of the principal and interest on the 2009 Series Certificates of Obligations for a total of \$303,823 in 2016-2017.

TOTAL OUTSTANDING DEBT REQUIREMENTS

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2009 TAX & REVENUE CO'S *	\$ 5,890,000	\$ 1,817,464	\$ 7,707,464
2011 GO REFUNDING BONDS	<u>905,000</u>	<u>68,825</u>	<u>973,825</u>
WATER & SEWER DEBT SERVICE REQUIREMENTS	<u>\$ 6,795,000</u>	<u>\$ 1,886,289</u>	<u>\$ 8,681,289</u>

* The City of Fort Worth will reimburse White Settlement for 51.46% of the principal and interest on the 2009 Series Certificates of Obligations for a total of \$3,966,261 over the remaining life of the bonds.

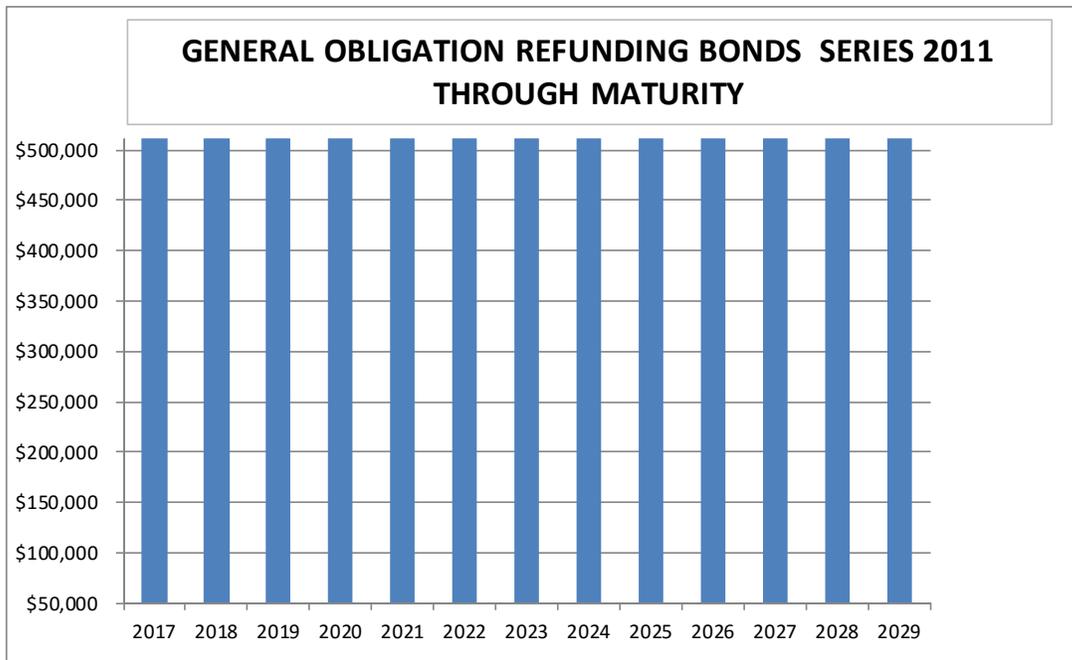
**SCHEDULE OF REQUIREMENTS
COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2009- \$8,000,000**

FISCAL YEAR	BOND COUPON	BONDS DUE 15-Feb	INTEREST DUE 15-Feb	INTEREST DUE 15-Aug	TOTAL
2017	3.50%	\$ 350,000	\$ 123,266	\$ 117,140	\$ 590,406
2018	3.50%	365,000	117,140	110,753	592,893
2019	4.00%	380,000	110,753	103,153	593,906
2020	4.00%	395,000	103,153	95,253	593,406
2021	4.00%	410,000	95,253	87,053	592,306
2022	4.00%	425,000	87,053	78,553	590,606
2023	4.13%	445,000	78,553	69,375	592,928
2024	4.25%	465,000	69,375	59,494	593,869
2025	4.25%	485,000	59,494	49,187	593,681
2026	4.50%	505,000	49,187	37,825	592,012
2027	4.50%	530,000	37,825	25,900	593,725
2028	4.50%	555,000	25,900	13,413	594,313
2029	4.63%	<u>580,000</u>	<u>13,413</u>	<u>0</u>	<u>593,413</u>
TOTAL		<u>\$ 5,890,000</u>	<u>\$ 970,365</u>	<u>\$ 847,099</u>	<u>\$ 7,707,464</u>

TOTAL OUTSTANDING BONDS \$ 5,890,000

TOTAL ORIGINAL \$ 8,000,000

BONDS ARE IN DENOMINATIONS OF \$ 5,000



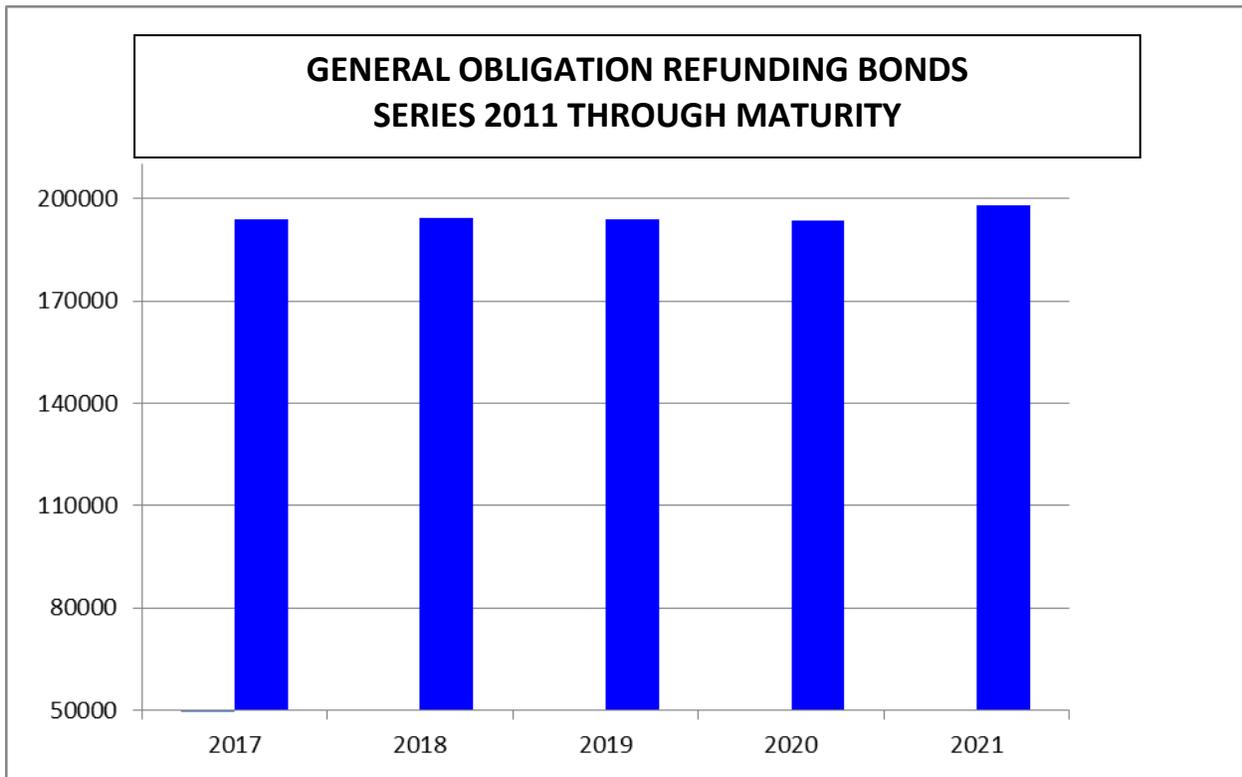
**SCHEDULE OF REQUIREMENTS
GENERAL OBLIGATION REFUND BONDS
SERIES 2011- \$1,705,000**

FISCAL YEAR	BOND COUPON	BONDS DUE 15-Feb	INTEREST DUE 15-Feb	INTEREST DUE 15-Aug	TOTAL
2017	2.00%	\$ 170,000	\$ 12,725	\$ 11,025	\$ 193,750
2018	3.00%	175,000	11,025	8,400	194,425
2019	3.00%	180,000	8,400	5,700	194,100
2020	3.00%	185,000	5,700	2,925	193,625
2021	3.00%	195,000	2,925	-	197,925
		-	-	-	-
TOTAL		\$ 905,000	\$ 40,775	\$ 28,050	\$ 973,825

TOTAL OUTSTANDING BONDS \$ 905,000

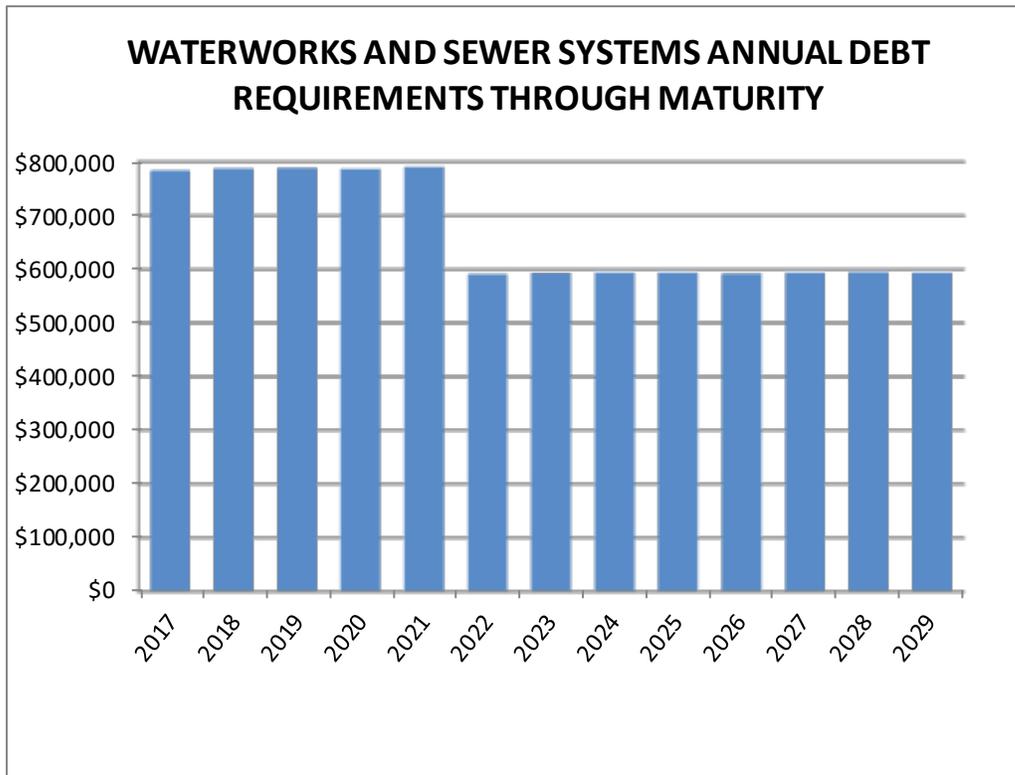
TOTAL ORIGINAL ISSUE \$1,705,000

BONDS ARE IN DENOMINATIONS OF \$5,000



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

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	\$ 520,000	\$ 264,156	\$ 784,156
2018	540,000	247,318	787,318
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	87,012	592,012
2027	530,000	63,725	593,725
2028	555,000	39,313	594,313
2029	580,000	13,413	593,413
TOTAL OUTSTANDING	<u>\$ 6,795,000</u>	<u>\$ 1,886,289</u>	<u>\$ 8,681,289</u>



City of White Settlement FY 2016-2017 Annual Budget Economic Development Corporation Debt Service

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, by referendum on January 14, 1994, established a ½ cent sales tax for the Economic Development Sales Tax for park improvements. The revenue generated from this Economic Development Corporation (EDC) tax has helped absorb operating expenses of Saddle Hills, Central Park and Veterans' Park.

Economic Development within the City remains a high priority with a constant focus on park promotions and development. Central Park, created in the early 1950's, is the oldest park in the City. In 2012, the EDC (backed by a five year loan of \$1.5M from the City's General Fund) gave the park a much needed \$3M update. In 2015, the City Council forgave the \$1.5M loan and refunded \$560,000 (the first two payments of \$280K each) in order to provide the EDC with more funds to attract economic development. The park continues to be a popular resource for youth and adults.

Veterans Park traces its beginning to the year 1996 when the EDC received a Grant from Texas parks and Wildlife. The park was developed over the next few years and opened in fiscal year 1999.

During the 2012-13 fiscal year, the City met with Hawaiian Falls over a period of months concerning discussions for the construction and lease of a Water and Adventure Park. A Construction Agreement and a Lease and Operating Agreement were finalized and approved by City Council November 12, 2013 for the Water and Adventure Park. The White Settlement Economic Development Corporation (EDC) secured the financing for the Construction Agreement with the issuance of White Settlement Economic Development Corporation Sales Tax Revenue Bonds, Taxable Series 2013. The first payment for this project, December 1, 2014, was an interest only payment with principal and interest payments beginning December 1, 2015. Additional information on this project can be found in the City Managers Letter and under the EDC section.

**SALES TAX REVENUE BONDS – SERIES 2013
PRINCIPAL AND INTEREST REQUIREMENTS**

REQUIREMENTS FOR 2016-2017

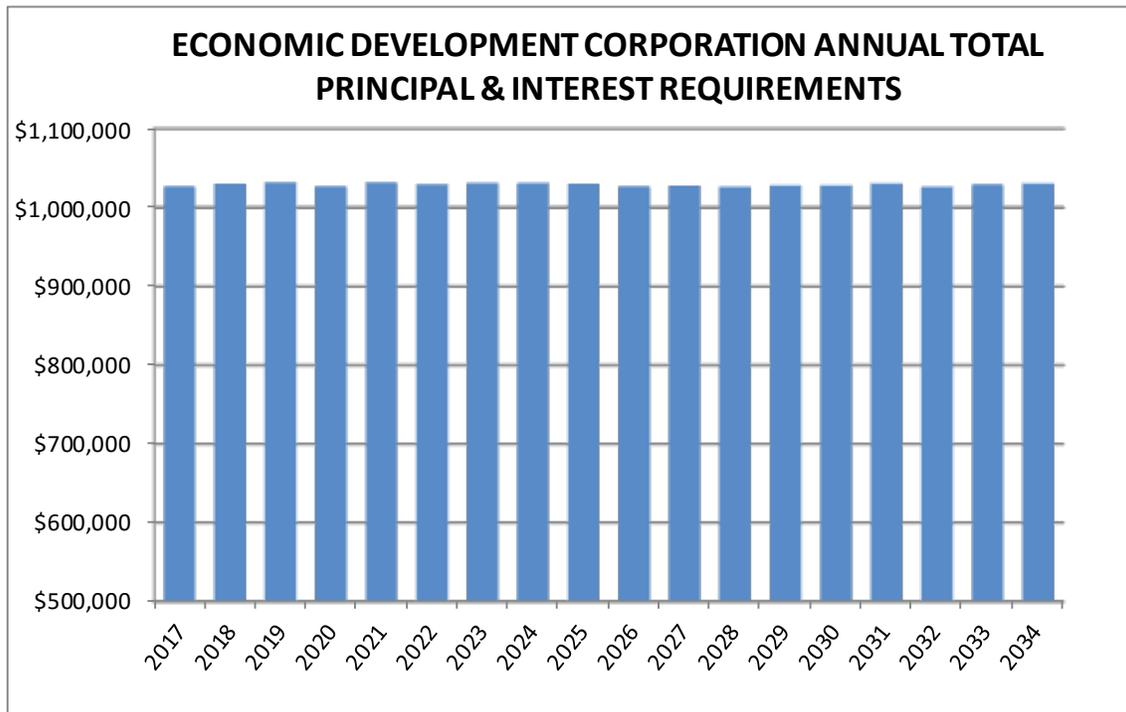
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2013 SALES TAX REVENUE BONDS	\$ 425,000	\$ 601,521	\$ 1,026,521
TOTAL FISCAL YEAR REQUIREMENTS	<u>\$ 425,000</u>	<u>\$ 601,521</u>	<u>\$1,026,521</u>

TOTAL REQUIREMENTS

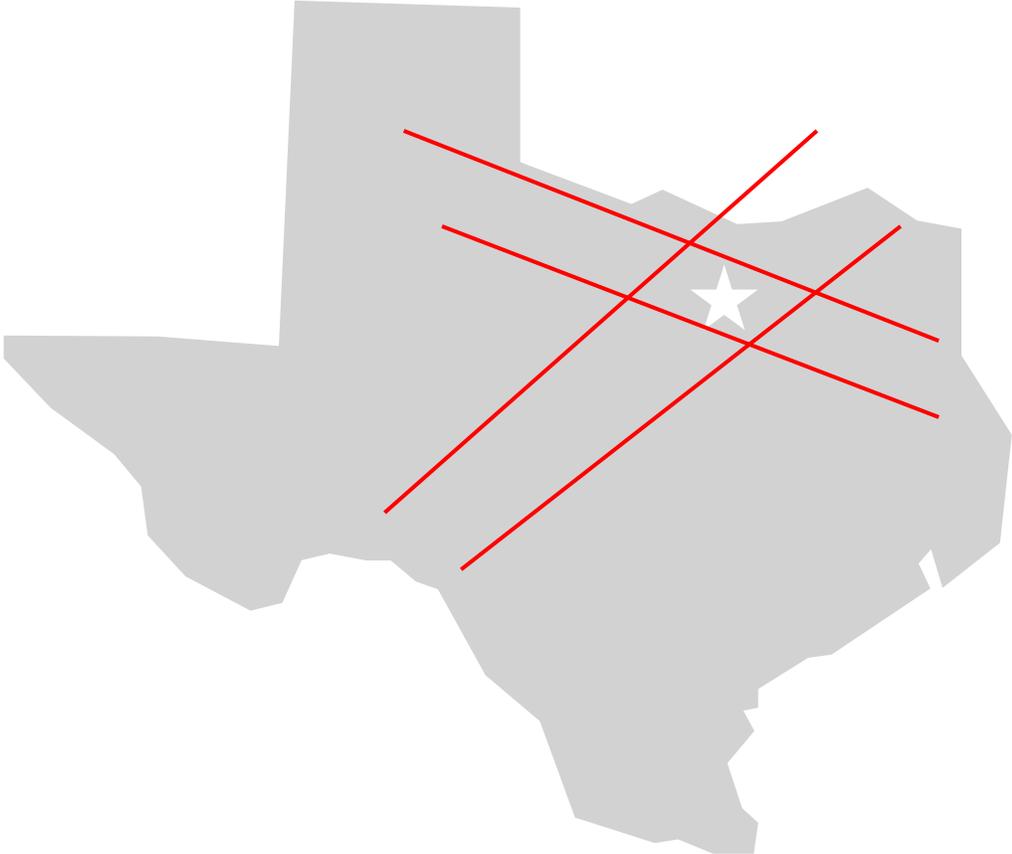
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2013 SALES TAX REVENUE BONDS	\$ 12,195,000	\$6,324,824	\$18,519,824
TOTAL REQUIREMENTS	<u>\$12,195,000</u>	<u>\$6,324,824</u>	<u>\$18,519,824</u>

**ECONOMIC DEVELOPMENT CORPORATION
TOTAL PRINCIPAL AND INTEREST REQUIREMENTS**

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	\$ 425,000	\$ 601,521	\$ 1,026,521
2018	450,000	579,559	1,029,559
2019	475,000	556,341	1,031,341
2020	495,000	531,995	1,026,995
2021	525,000	506,393	1,031,393
2022	550,000	479,410	1,029,410
2023	580,000	451,047	1,031,047
2024	610,000	421,178	1,031,178
2025	640,000	389,803	1,029,803
2026	670,000	356,922	1,026,922
2027	705,000	322,410	1,027,410
2028	740,000	286,140	1,026,140
2029	780,000	247,988	1,027,988
2030	820,000	207,828	1,027,828
2031	865,000	165,535	1,030,535
2032	905,000	121,108	1,026,108
2033	955,000	74,421	1,029,421
2034	<u>1,005,000</u>	<u>25,225</u>	<u>1,030,225</u>
TOTAL	<u>\$12,195,000</u>	<u>\$6,324,824</u>	<u>\$18,519,824</u>



CITY OF WHITE SETTLEMENT



City of White Settlement FY 2016-2017 Annual Budget 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 FUND

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%

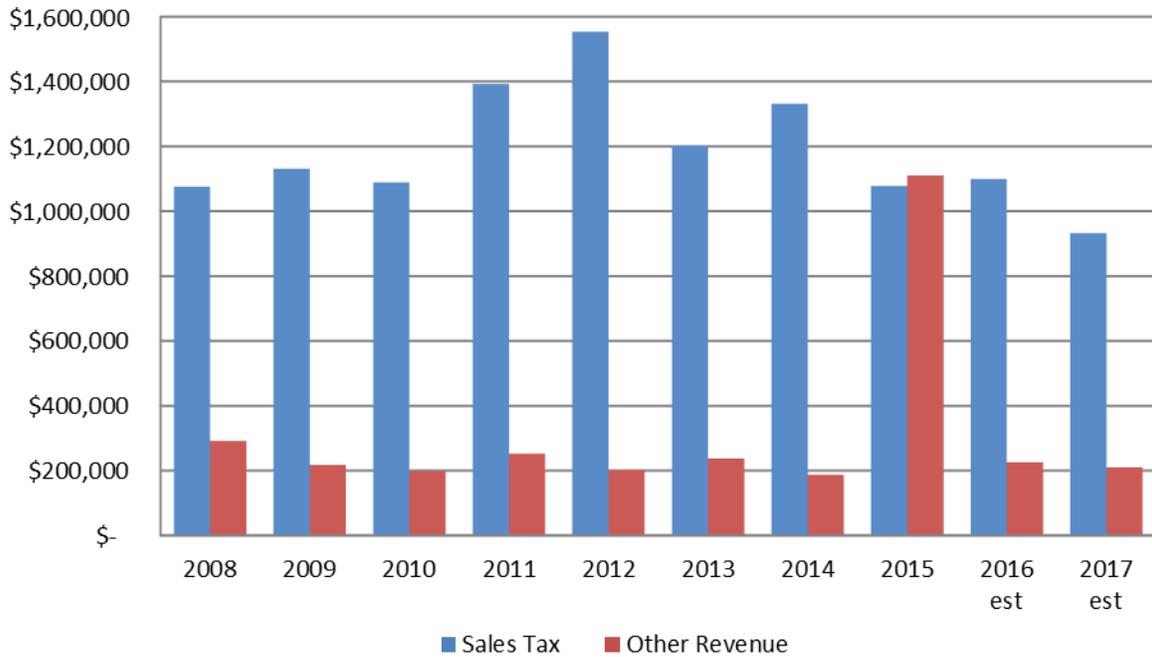
After passage of the tax, the Economic Development Corporation was formed and is comprised of seven members with the City Manager serving as President of the Board. By-laws for the Corporation were written and structured within the framework of the Development Corporation Act of 1979, Section 4B. Authorized 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.

ECONOMIC DEVELOPMENT FUND

	<u>ACTUAL</u> <u>FY 2013</u>	<u>ACTUAL</u> <u>FY 2014</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>PROJECTED</u> <u>FY 2016</u>	<u>ADOPTED</u> <u>FY 2017</u>
REVENUES/SOURCES						
Property Taxes	\$	\$	\$	\$	\$	\$
Consumer Taxes	1,202,312	1,331,070	1,078,003	965,291	1,099,219	932,000
Franchise Fees						
Licenses & Permits						
Fines & Forfeitures						
Charges for Service	183,710	178,062	183,470	200,900	219,045	205,600
Interest	3,097	3,411	5,083	4,200	3,843	4,200
Interfund Transfers	-	-	-	-	-	-
Other Funding	50,276	5,644	921,657	550	2,402	-
TOTAL REVENUES	<u>\$1,439,395</u>	<u>\$1,518,187</u>	<u>\$2,188,213</u>	<u>\$1,170,941</u>	<u>\$1,324,509</u>	<u>\$1,141,800</u>
EXPENDITURES/USES						
General Government	\$	\$	\$	\$	\$	\$
Public Safety						
Public Works						
Public Health						
Culture/Recreation	2,874,157	706,149	787,408	790,922	551,672	548,415
Other	212,321	546,925	444,584	389,853	245,914	387,525
Transfers	-	-	-	-	-	-
DEBT SERVICE	*					
Principal	-	-	-	405,000	405,000	425,000
Interest	-	-	964,673	622,355	622,355	601,521
Other- Fiscal Agent Fee	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$3,086,478</u>	<u>\$1,253,074</u>	<u>\$2,196,665</u>	<u>\$2,208,130</u>	<u>\$1,824,941</u>	<u>\$1,962,461</u>
* Principal and Interest payments-Water Park						

Fund number: 04

Economic Development Sales Tax and Other Revenue



	<u>Sales Taxes</u>	<u>Other Revenue</u>
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	1,553,787	202,809
2012	1,553,787	202,809
2014	1,331,070	187,117
2015	1,078,003	1,110,210
2016 est.	1,099,219	225,175
2017 est.	932,000	209,800

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 0.5% 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 anticipation of EDC obligations for the water park, in fiscal year 2014-2015 the City Council forgave a \$1,400,000 loan made to the EDC for the 2011-2012 Central Park renovation. With the debt forgiveness, \$840,000 (two payments) were returned to the EDC.

ANNUAL 1/2% EDC SALES TAX REVENUE

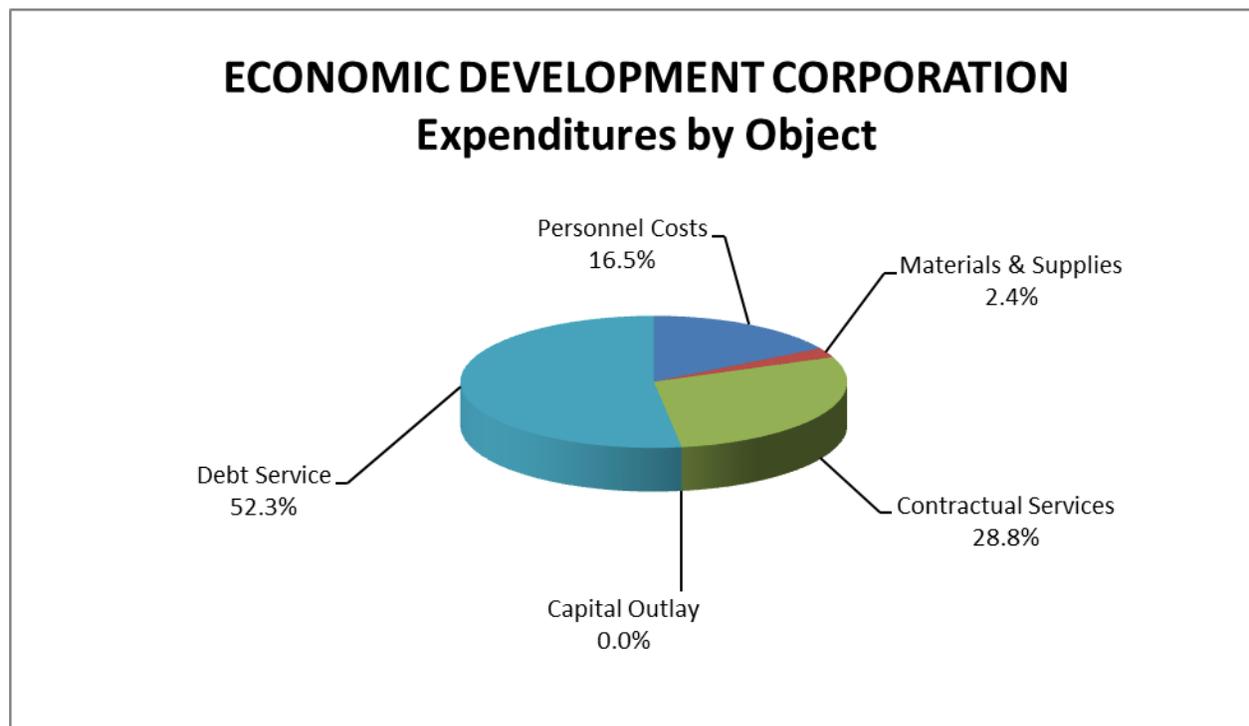


Economic Development Corporation Expenditures by Object

Historically, the Economic Development Corporation's largest expense has been for Contractual Services, which accounted for 55%-60% of the annual budget. However, that changed in mid-year 2015-2016 when the lessee of the Hawaiian Falls Water Park defaulted on the lease. Consequently, the EDC is now responsible for making the debt service payments which were being funded by the water park lessee. More information on this situation may be found in the General Fund – see transfer to SPLASH DAYZ Water Park.

The table below shows the overall breakdown of the expenditures projected for fiscal year 2015-2016 and proposed in the 2016-2017 budget.

	FY 2016 PROJECTED		FY 2017 APPROVED	
		%		%
Personnel Costs	\$ 348,880	19.1%	\$ 323,775	16.5%
Materials & Supplies	38,626	2.1%	47,025	2.4%
Contractual Services	410,080	22.5%	565,140	28.8%
Capital Outlay	0	0.0%	0	0.0%
Debt Service	1,027,355	56.3%	1,026,521	52.3%
	\$ 1,824,941	100.0%	\$ 1,962,461	100.0%



ECONOMIC DEVELOPMENT CORPORATION

Economic Development Operational

Economic Development Director

Economic Development Parks Operational

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 HALF-CENT SALES TAX PROJECTS AND PROGRAMS.

Splash Dayz Water Park



Region XI



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 and maintenance of existing parks

To evaluate and modify staffing levels, fee schedules, equipment and budgetary needs

To continue implementing and upgrading parks and facilities policies and fees

To fund market and promotional if events are in compliance with the act.

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

To prioritize the improvement list and hold public hearings and workshops to accumulate citizen input

City of White Settlement

Economic Development - Operational

SUMMARY

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Contractual	367,564	248,265	124,738	251,600
Capital Outlay	356	0	0	0
Debt Service	0	0	0	0
Intergovernmental	0	0	0	0
Reserves	0	0	0	0
TOTAL	\$ 367,920	\$ 248,265	\$ 124,738	\$ 251,600

PERSONNEL SCHEDULE

There are no personnel costs paid directly by this department. An administrative fee of 5% of the half-cent sales tax is paid to the General Fund under contractual expenditures.

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 2014-2015	Projected 2015-2016	Proposed 2016-2017
New business locating in the City	39	42	53

City of White Settlement

Economic Development - Director

SUMMARY

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$ 53,756	\$ 107,188	\$ 108,172	\$ 112,575
Materials/Supplies	1,378	1,875	0	1,250
Contractual	21,530	32,525	13,003	22,100
Capital	0	0	0	0
Intergovernmental	0	0	0	0
Reserves	0	0	0	0
TOTAL	\$ 76,664	\$ 141,588	\$ 121,175	\$ 135,925

PERSONNEL SCHEDULE

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Economic Dev. Director	DIR1	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 following park areas; Central Park, Veteran's Park, Saddle Hills, John Griggs, Raymond, and Cherry Lane. Central Park was created in the early 1950's in conjunction with local youth associations and citizens in order to facilitate and provide superior recreational possibilities. Today it's the oldest park in the City, and continues to be an outstanding park resource for youth and adults alike. This year, Veterans Park is celebrating its 16th anniversary of operation, and was constructed to provide outdoor and leisure recreational activities for the City of White Settlement and the surrounding communities. Today, EDC Park maintenance crews oversee the maintenance of approximately 177 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, disc golf, retention ponds and green belt areas.

Goals

To continue to develop and maintain existing parks and outdoor recreational facilities.

To 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.

To 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 existing facilities.

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

City of White Settlement

Economic Development - Parks Operational

Performance Measures	Actual 2014-2015	Projected 2015-2016	Proposed 2016-2017
Maintenance performed man hours	7,836	7,758	6,550
Non-maintenance man hours	764	615	600
Total park acres maintained	177	177	177

SUMMARY

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$ 304,055	\$ 317,987	\$ 240,708	\$ 211,200
Supplies	50,028	66,000	38,626	45,775
Contractual	388,325	397,101	272,339	291,440
Capital	45,000	0	0	0
Transfers	964,673	1,037,189	1,027,355	0
Reserves	0	0	0	1,026,521
TOTAL	\$ 1,752,081	\$ 1,818,277	\$ 1,579,028	\$ 1,574,936

PERSONNEL SCHEDULE

Position Title	Pay Grade	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Crew Leader I	CRL1	1	1	1	1
Groundskeeper	LBR1	4	3	3	2
Athletic Programmer	TEC7	1	1	1	0
Heavy Equip. Operator	HEO1	1	1	1	1
Ball Field Groomer(PT)	LBR1				1
TOTAL		7	6	6	5

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. Seven hotels are currently in operation within the City of White Settlement.

MISSION STATEMENT

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

Hotels



White Settlement Historical Museum



SPECIAL REVENUE - HOTEL/MOTEL

	<u>ACTUAL</u> <u>FY 2013</u>	<u>ACTUAL</u> <u>FY 2014</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>PROJECTED</u> <u>FY 2016</u>	<u>ADOPTED</u> <u>FY 2017</u>
REVENUES/SOURCES						
Property Taxes	\$	\$	\$	\$	\$	\$
Consumer Taxes	185,394	206,043	268,954	240,000	243,840	295,000
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Interest	639	822	1,219	1,000	1,966	1,000
Interfund Transfers						
Other Funding	-	-	3,000	-	-	-
TOTAL REVENUES	186,033	206,865	273,173	241,000	245,806	296,000
EXPENDITURES/USES						
General Government	\$	\$	\$	\$	\$	\$
Public Safety						
Public Works						
Public Health						
Culture/Recreation	116,717	73,053	128,533	231,000	115,108	160,227
Other						55,773
Reserves	-	-	-	10,000	-	80,000
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fee	-	-	0	-	-	-
TOTAL EXPENDITURES	116,717	73,053	128,533	241,000	115,108	296,000

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>
2008	\$ 168,523
2009	138,664
2010	113,712
2011	133,505
2012	194,549
2013	185,394
2014	206,043
2015	201,504
2016 est.	243,840
2017 est.	295,000

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 Chamber of Commerce, the White Settlement Museum and special events targeted to bring people into the community. Historically, the Hotel/Motel Fund has hosted special events throughout the City which include White Settlement Settler’s Day and White Settlement Day Parade. The current budget includes marketing and promotional for SPLASH DAYZ, the City Water Park.

Goals

To fund special events which enhance and promote 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 the historical restoration and preservation program.

Objectives

To maintain funding at last year’s levels or greater

Performance Measures	Actual 2014-2015	Estimated 2015-2016	Projected 2016-2017
Participants in Special Events	9,400	9,400	9,500

City of White Settlement

Hotel/ Motel – Occupancy Tax

SUMMARY

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$ 1,431	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Contractual	59,339	143,500	57,715	160,227
Other Services	67,763	87,500	57,393	55,773
Capital	0	0	0	0
Transfers	0	0	0	60,000
Reserves	0	10,000	0	20,000
TOTAL	\$ 128,533	\$ 241,000	\$ 115,108	\$ 296,000

PERSONNEL SCHEDULE

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

SPECIAL REVENUE

PRIDE COMMISSION FUND

The Pride Commission is funded by an annual transfer of \$7,500 from the Parks Maintenance division of the General Fund. The Pride Commission was established to work with Keep Texas Beautiful and other related organizations to improve “quality of life” issues by focusing on Recycling, Trash and Debris cleanup and removal and the overall beautification of the City’s streets, waterways, parklands and neighborhoods within the community.

MISSION STATEMENT

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

Veterans Park



Central Park





SPECIAL REVENUE - PRIDE COMMISSION

	<u>ACTUAL</u> <u>FY 2013</u>	<u>ACTUAL</u> <u>FY 2014</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>PROJECTED</u> <u>FY 2016</u>	<u>ADOPTED</u> <u>FY 2017</u>
REVENUES/SOURCES						
Property Taxes	\$	\$	\$	\$	\$	\$
Consumer Taxes						
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Interest	3	4	0	0	0	0
Interfund Transfers	7,500	7,500	7,500	7,500	7,500	7,500
Other Funding	107	73	8	0	24	0
TOTAL REVENUES	7,610	7,577	7,508	7,500	7,524	7,500
EXPENDITURES/USES						
General Government	\$	\$	\$	\$	\$	\$
Public Safety						
Public Works						
Public Health						
Culture/Recreation						
Other	7,558	6,870	5,623	7,500	7,011	7,500
Transfers						
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fee	-	-	-	-	-	-
TOTAL EXPENDITURES	7,558	6,870	5,623	7,500	7,011	7,500

Fund Number: 17

City of White Settlement

Special Revenue – Pride Commission

Description

The Pride Commission was established to work with Keep Texas Beautiful and other related organizations to improve “quality of life” issues by focusing on Recycling, Trash and Debris cleanup and removal and the overall beautification of the City’s streets, waterways, parklands and neighborhoods within the community. The Pride Commission Board was established by ordinance in 1996 by the City Council and is comprised of seven members and two alternates. It is the responsibility of the board (members and alternates) to represent businesses, industries, education, and neighborhoods.

This fund is financed by 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.

Objectives

Promote and advance programs that ultimately enhance the attractiveness and beauty of the City.

Encourage organized citizen participation and community involvement through local, state, and corporate sponsorship programs.

Evaluate, monitor, and report the progress of these programs to the respective local and state agencies.

City of White Settlement

Special Revenue – Pride Commission

SUMMARY

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	373	2,900	2,351	4,900
Contractual	5,250	4,600	4,660	2,600
Capital	0	0	0	0
Intergovernmental	0	0	0	0
Reserves	0	0	0	0
TOTAL	\$ 5,623	\$ 7,500	\$ 7,011	\$ 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.

S.W.A.T.



Image courtesy of posterize / FreeDigitalPhotos.net

SPECIAL REVENUE – CRIME DISTRICT

	<u>ACTUAL FY 2013</u>	<u>ACTUAL FY 2014</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>PROJECTED FY 2016</u>	<u>ADOPTED FY 2017</u>
REVENUES/SOURCES						
Property Taxes	\$	\$	\$	\$	\$	\$
Consumer Taxes	1,159,541	1,283,903	1,025,991	944,359	1,061,012	909,851
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Interest	1,315	914	1,108	1,000	1,323	-
Interfund Transfers						
Other Funding	-	-	-	-	100	-
TOTAL REVENUES	1,160,856	1,284,817	1,027,099	945,359	1,062,435	909,851
EXPENDITURES/USES						
General Government	\$	\$	\$	\$	\$	\$
Public Safety						
Public Works						
Public Health						
Culture/Recreation						
Other	519,384	416,890	474,916	351,987	306,712	350,526
Transfers	1,037,373	767,000	767,000	667,000	667,000	667,000
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fee	-	-	-	-	-	-
TOTAL EXPENDITURES	1,556,757	1,183,890	1,241,916	1,018,987	973,712	1,017,526

Fund Number: 08

City of White Settlement

Special Revenue – Crime Control and Prevention District

The Crime Control and Prevention half-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 half-cent 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 police officers, new patrol cars, and numerous community service programs. In accordance with Local Government Code Chapter 363, the district may finance all the costs of a crime control and crime prevention program, including the costs for personnel, administration, expansion, enhancement and capital expenditures. The programs include police and law enforcement related programs; community-related crime prevention strategies; specific treatment and prevention programs, court and prosecution services; additional jails, jailers, guards, and other necessary staff.

City of White Settlement

Special Revenue – Crime and Prevention District

SUMMARY

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Materials/Supplies	48,550	45,140	42,318	35,000
Contractual	189,010	293,847	261,154	282,071
Capital	237,356	13,000	3,240	33,455
Debt Service	0	0	0	0
Transfers	767,000	667,000	667,000	667,000
Reserves				
TOTAL	\$ 1,241,916	\$ 1,018,987	\$ 973,712	\$ 1,017,526

PERSONNEL SCHEDULE

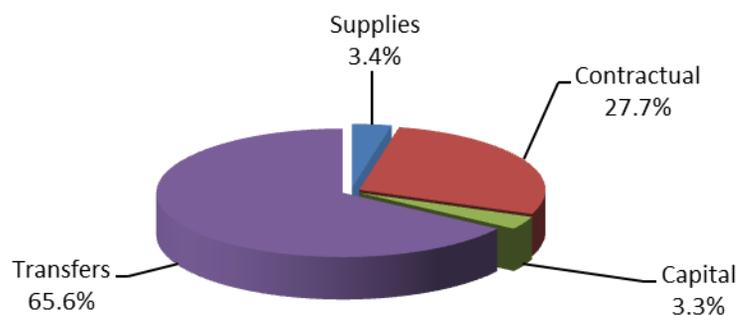
There are no personnel costs paid directly by this fund, but a transfer is made to the General Fund to help pay a portion of the costs for personnel and contractual services for the Police Department.

The largest expense of the Crime District is the transfer to the General Fund for police officer's salaries and benefits. This transfer represents 22.18% of the budgeted salaries and benefits for the General Fund Patrol Division (\$3,007,708).

The table below shows the overall breakdown of the expenditures projected for fiscal year 2015-2016 and proposed in the 2016-2017 budget.

	FY 2016 PROJECTED		FY 2017 APPROVED	
		%		%
Materials & Supplies	\$ 42,318	4.3%	\$ 35,000	3.4%
Contractual Services	261,154	26.8%	282,071	27.7%
Capital Outlay	3,240	0.4%	33,455	3.3%
Transfers	667,000	68.5%	667,000	65.6%
	\$ 973,712	100.0%	\$ 1,017,526	100.0%

CRIME CONTROL & PREVENTION Expenditures by Object



ANNUAL 1/2% CRIME DISTRIC SALES TAX REVENUE



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 expenditures 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.

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. After the citizens petition to recall the original project, then the project ran over the allocated funds. In order for the Project to continue with modified design, it was necessary for the City to deposit \$1.5M to secure the federal dollars. The City Council felt this was critical in order to make the best decision for the City. This decision made it possible for the City to realize some value from the originally planned project even though the complete project was not to be done. Revised bidding and scope was completed and the majority of the work was completed by year end September 30, 2013. However, final settlement for the Farmers Branch Flood Control Project was carried into the 2013-2014 fiscal year pending completion of documentation by the U.S. Army Corps of Engineers. Documentation from the U.S. Corps of Engineers has now been received. The remaining funds from the projects were scheduled to be spent in Fiscal Year 2015-2016 and 2016-2017. Additional information on these funds can be found in the CIP section of this budget.

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.

Farmers Branch Flood Control Project



STORM WATER UTILITY FUND

	<u>ACTUAL</u> <u>FY 2013</u>	<u>ACTUAL</u> <u>FY 2014</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>PROJECTED</u> <u>FY 2016</u>	<u>ADOPTED</u> <u>FY 2017</u>
REVENUES/SOURCES						
Property Taxes	\$	\$	\$	\$	\$	\$
Consumer Taxes						
Franchise Fees						
Licenses & Permits						
Fines & Forfeitures						
Charges for Service	546,704	551,483	554,576	568,000	562,453	574,000
Interest	2,671	3,600	5,217	4,500	8,282	4,500
Interfund Transfers						
Other Funding	-	-	-	-	319,246	-
TOTAL REVENUES	549,375	555,083	559,793	572,500	889,981	578,500
EXPENDITURES/USES						
General Government	\$	\$	\$	\$	\$	\$
Public Safety						
Public Works	31,317	40,032	65,736	15,500	3,299	40,000
Public Health						
Culture/Recreation						
Transfer to Farmers Branch Flood Transfers				175,000	175,000	250,000
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fees	-	-	-	-	-	-
TOTAL EXPENDITURES	31,317	40,032	65,736	190,500	178,299	290,000

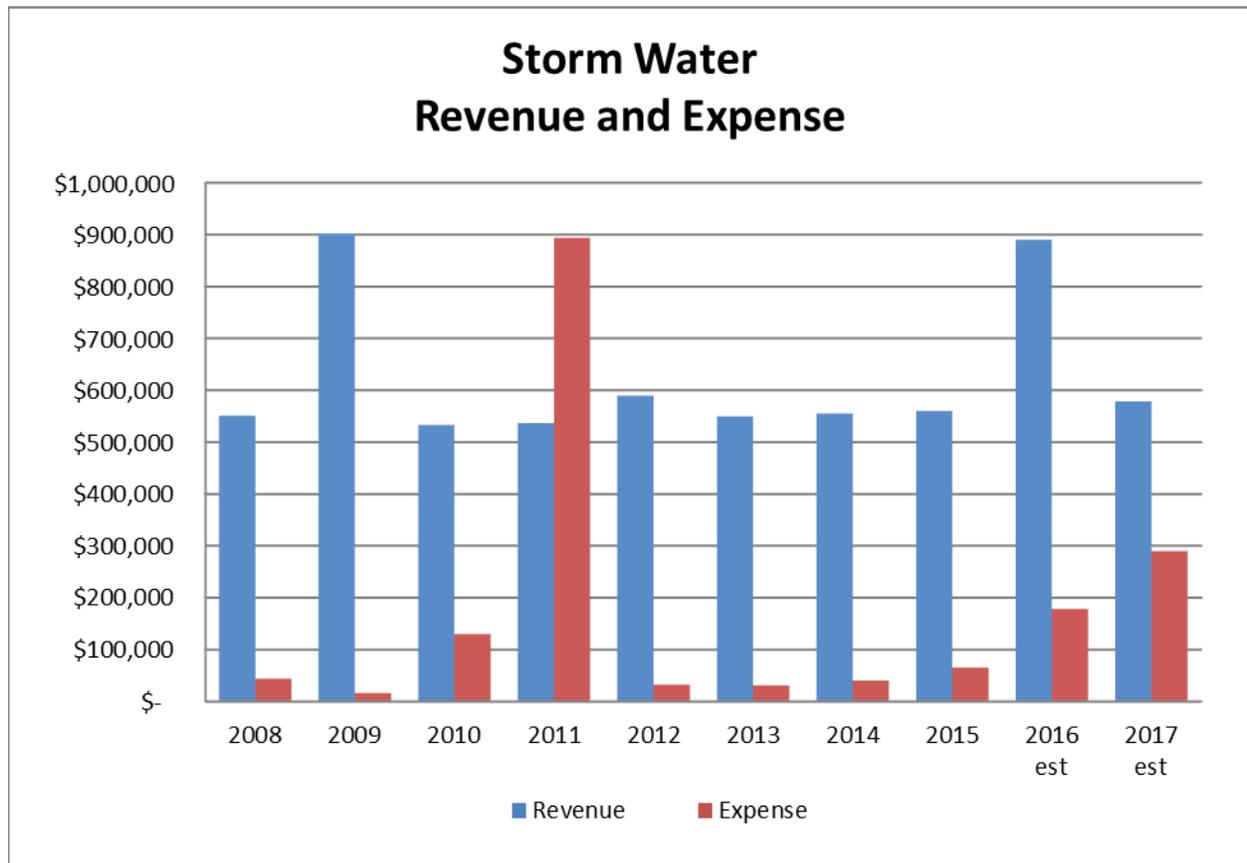
Fund number: 23

City of White Settlement

Special Revenue – Storm Water Utility Fund

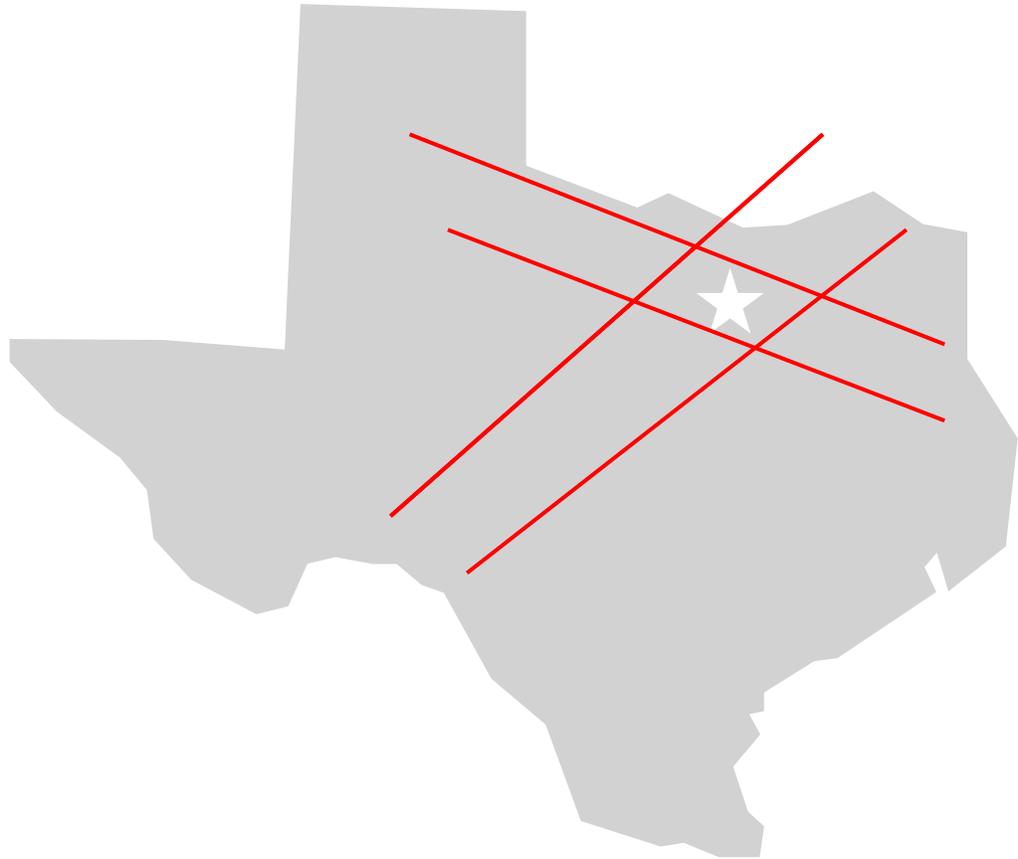
SUMMARY

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Contractual	25,810	15,500	3,299	40,000
Capital Outlay	39,926	175,000	0	0
Transfers	0	0	175,000	250,000
Farmers Branch	0	0	0	0
TOTAL	\$ 65,736	\$ 190,500	\$ 178,299	\$ 290,000





City of White Settlement



City of White Settlement FY 2016-2017 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

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.

Effect of Capital Improvement Projects on Operating Budget

The capital improvement planning process addresses the City Council and City Administration mission areas of Economic Development, Community Enrichment, fact-based decisions and fiscal responsibility.

Annually, City Council and Staff discuss current and foreseen needs of the City. The needs consist of infrastructure improvements/repairs, special projects, equipment and programs with useful lives over the next five (5) years. Most of these items are in the form of capital projects and equipment, but the possible need for additional staff and other non-capital items must be considered as well.

During the budget process, staff will present expenditure request for infrastructure improvements and repairs, constructing and equipping improvements to the City's waterworks and sewer system, replacement of outdated building equipment and facilities, replacement of old soon-to-be outdated Fire Department equipment, replacement of old non-functioning street maintenance equipment, and replacement of other old or worn out equipment. A five year CIP plan sets the stage for Council to address the most pressing needs in the upcoming budget year with plans for addressing the other items in future years.

2015-2016 Completed Capital Improvements

The remaining funds for the Farmers Branch Flood Reduction Project were used to repair sections of washed out creek banks and build retaining walls in those areas. The new retaining walls will channel flood waters in the creek which runs through the City complex.

2016-2017 Capital Improvements

Historically, in an effort to keep the tax rate low and reduce annual budget expenditures, many capital improvements were delayed over the years. Slowly, with increased sales tax and property taxes, Capital Improvements are being reinstated.

For the 2016-2017 budget, staff requested Council's consideration of expenditures for projects, equipment, and programs that have a useful life beyond the next annual budget. Ideally, the goal is to fund as much of the City's needs on a pay-as-you-go basis in the annual "Current Budget". However, the challenges of spending current resources to fund expenditures with a future useful life are best answered by having a Capital Improvement Plan (CIP) that is financed by long-term or short-term debt. The idea is to cover the costs of maintenance and operations out of the current year budget and minimize the amount of long-term and short-term debt issuance while maintaining a tax rate that is as level as possible.

Items and/or projects (items/projects) requested by each department during the Budget Planning Process were jointly discussed by staff and Council. Virtually all approved capital improvement items/projects were removed from the departmental budget and moved to the Capital Projects Fund for funding in the 2016-2017 Budget. Remaining funds from the 2009 Farmers Branch project, the 2013 Tax Notes, and the new 2015 Tax and Revenue CO's will be used to fund these items/projects. These funds from debt issuance are for the public purpose of constructing street improvements, renovating existing City Facilities, constructing and equipping improvements to the City's waterworks and sewer system, acquisition of street maintenance equipment, acquisition of emergency fire equipment and to pay the costs of issuance incurred with the issuance of the note.

The following Approved Items Summary section identifies the capital improvements that have been authorized in FY 2016-2017. The Approved Items Detail 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. Although the proposed projects for the 2016-2017 budget year is heavily loaded, staff is working toward an attainable five year forecast. For the 2017-2018 budget, staff will continue to work with Council to develop a more detailed Five Year CIP listing which shows, by year, the items/projects scheduled for each year.

**CITY OF WHITE SETTLEMENT
CAPITAL IMPROVEMENTS PROGRAM
APPROVED ITEMS - DETAIL
FY 2016-2017**

ADMINISTRATION IMPROVEMENT PROGRAM

MANAGEMENT INFORMATION SERVICES

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
City Hall Upgrades	MIS	General	2013 Tax Notes	\$ 5,000

Effect on operating budget: Improved audiovisual equipment and enhanced ability to communicate with other Management Information Systems provides savings in annual overtime costs and reduction in disruption of services due to system failures.

FACILITIES MAINTENANCE

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Council Chambers	Facilities	General	2013 Tax Notes	\$240,000

Effect on operating budget: Reduction in maintenance costs by replacing aging facilities.

TOTAL ADMINISTRATION IMPROVEMENT PROGRAM \$245,000

PUBLIC SAFETY IMPROVEMENT PROGRAM

FIRE DEPARTMENT

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Insulated Bay Doors	Fire	General	2013 Tax Notes	\$35,700
Extraction Tools	Fire	General	2013 Tax Notes	22,000

Effect on operating budget: Reduction in maintenance costs due to aging facilities.
Reduction in maintenance cost and more efficient work routines by replacing old equipment and adding new technology.

POLICE DEPARTMENT

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Remodel Locker Rooms	Police	General	2013 Tax Notes	\$19,000
Update Facilities	Police	General	2013 Tax Notes	27,200
Body Cameras	Police	CCPD	Crime Control	23,455
Computers & Software	Police	CCPD	Crime Control	10,000

Effect on operating budget: Reduction in maintenance costs due to aging facilities.
Reduction in maintenance cost and more efficient work routines by replacing old equipment and adding new technology. Reduction in liability exposure by adding updated Watch Guard Body Cameras.

Animal Control

<u>Project</u>	<u>Department</u>	<u>Fund</u>	<u>Source of Funds</u>	<u>Amount</u>
Cages/Building Upgrades	Animal Control	General	2013 Tax Notes	\$60,000

Effect on operating budget: Reduction in maintenance costs due to aging facilities.

TOTAL PUBLIC SAFETY IMPROVEMENT PROGRAM

\$ 197,355

PUBLIC WORKS IMPROVEMENT PROGRAM

STREETS

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Street Lights	Streets	General	2013 Tax Notes	\$ 35,000
Replace Traffic Lights	Streets	General	2013 Tax Notes	40,000
Street improvements	Streets	Streets Improvement	2015 CO-GO	169,242

Effect on operating budget: Extending life of infrastructure and reduction in maintenance costs due to aging facilities and equipment. Enhanced public appeal and satisfaction from updated traffic controls.
Increased crime deterrent resulting from better lighting.

STORM WATER UTILITY

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Equipment	Streets	General	2015 CD-GO	\$ 10,000
Various Storm Water improvements	Storm Water	Storm Water	2015 CO-GO	636,256

Effect on operating budget: Extending life of infrastructure and reduction in maintenance costs due to aging facilities.

TOTAL PUBLIC WORKS IMPROVEMENT PROGRAM

\$ 890,498

WATER & WASTEWATER IMPROVEMENT PROGRAM

UTILITY BILLING

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Meter replacement	Utility Billing	Water & Sewer	2015 C0-GO	\$ 70,000

Effect on operating budget: Reduce maintenance cost and inefficiency due to aging equipment. Improve efficiency through technology. Increase confidence in customers and improve customer satisfaction from more accurate and timely billing statements.

WATER PRODUCTION

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Well rehab & updates	Production	Water & Sewer	2015 C0-GO	\$1,145,000

Effect on operating budget: Reduce maintenance cost and inefficiency due to aging equipment. Improve efficiency and reduce maintenance by rehabilitation of production equipment. Increase City water production and reduce purchases of water from Fort Worth.

WATER DISTRIBUTION

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
Storage building/facility	Distribution	Water & Sewer	2015 C0-GO	\$ 10,000
Infrastructure & equip.	Distribution	Water & Sewer	2015 C0-GO	60,000
ARC GIS Software	Distribution	Water & Sewer	2015 C0-GO	10,000
CDBG Projects-Year 41	Distribution	Water & Sewer	2015 C0-GO	320,000

Effect on operating budget: Safeguard inventory of parts and supplies. Reduce maintenance cost and inefficiency due to aging equipment. Improve efficiency and reduce maintenance by rehabilitation of production equipment.

WASTEWATER

<i>Project</i>	<i>Department</i>	<i>Fund</i>	<i>Source of Funds</i>	<i>Amount</i>
CDBG Projects-Year 42/43	Wastewater	Water & Sewer	2015 C0-GO	\$ 85,000

Effect on operating budget: Reduce maintenance cost and inefficiency due to aging equipment. Improve efficiency and reduce maintenance by rehabilitation of production equipment.

TOTAL WATER/WASTEWATER IMPROVEMENT PROGRAM **\$ 1,700,000**

City of White Settlement FY 2016-2017 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 the 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 can 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

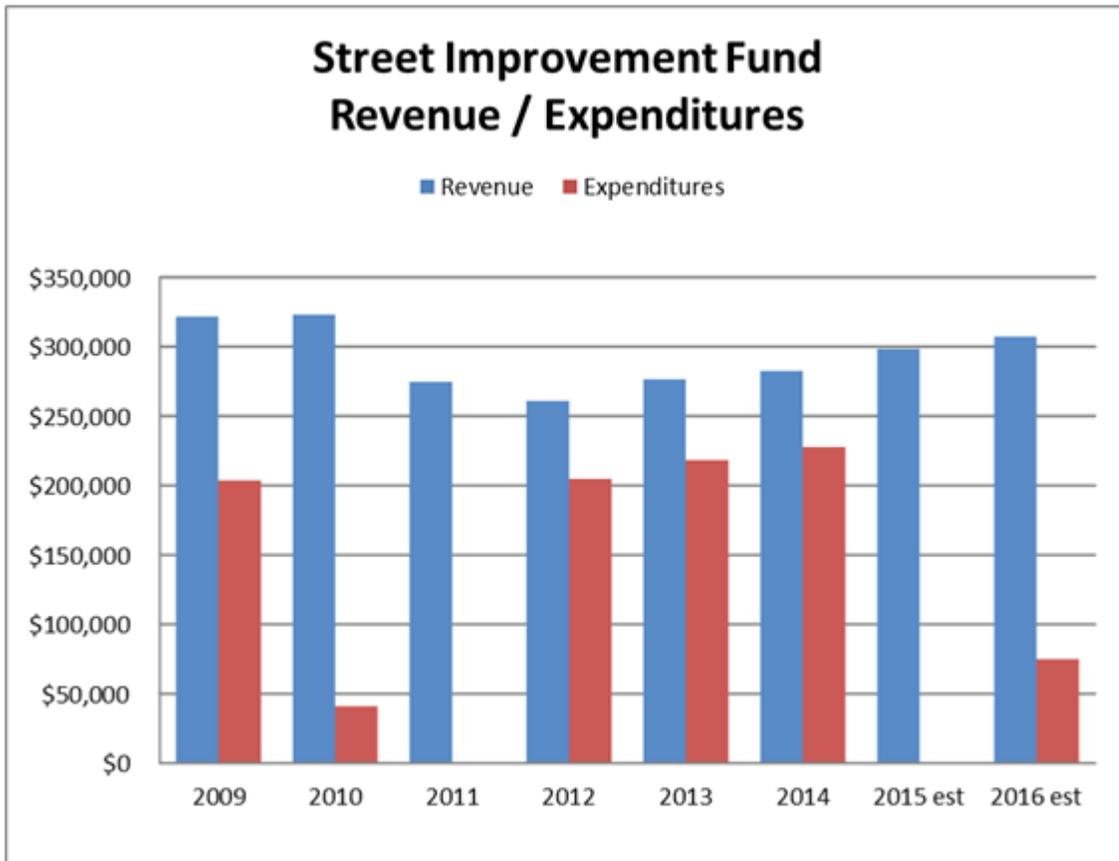
STREET IMPROVEMENT FUND

	<u>ACTUAL</u> <u>FY 2013</u>	<u>ACTUAL</u> <u>FY 2014</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>PROJECTED</u> <u>FY 2016</u>	<u>ADOPTED</u> <u>FY 2017</u>
REVENUES/SOURCES						
Property Taxes	\$	\$	\$	\$	\$	\$
Consumer Taxes						
Franchise Fees	274,632	280,643	295,572	305,000	311,090	340,000
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Interest	1,885	1,740	2,634	2,200	4,145	2,200
Interfund Transfers						
Other Funding	-	-	-	-	-	-
TOTAL REVENUES	276,517	282,383	298,206	307,200	315,235	342,200
EXPENDITURES/USES						
General Government	\$	\$	\$	\$	\$	\$
Public Safety						
Public Works	218,142	227,590	-	-	-	-
Public Health						
Culture/Recreation						
Other						
Transfers	-	-	-	75,000	75,000	150,000
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fee	-	-	-	-	-	-
TOTAL EXPENDITURES	218,142	227,590	0	75,000	75,000	150,000

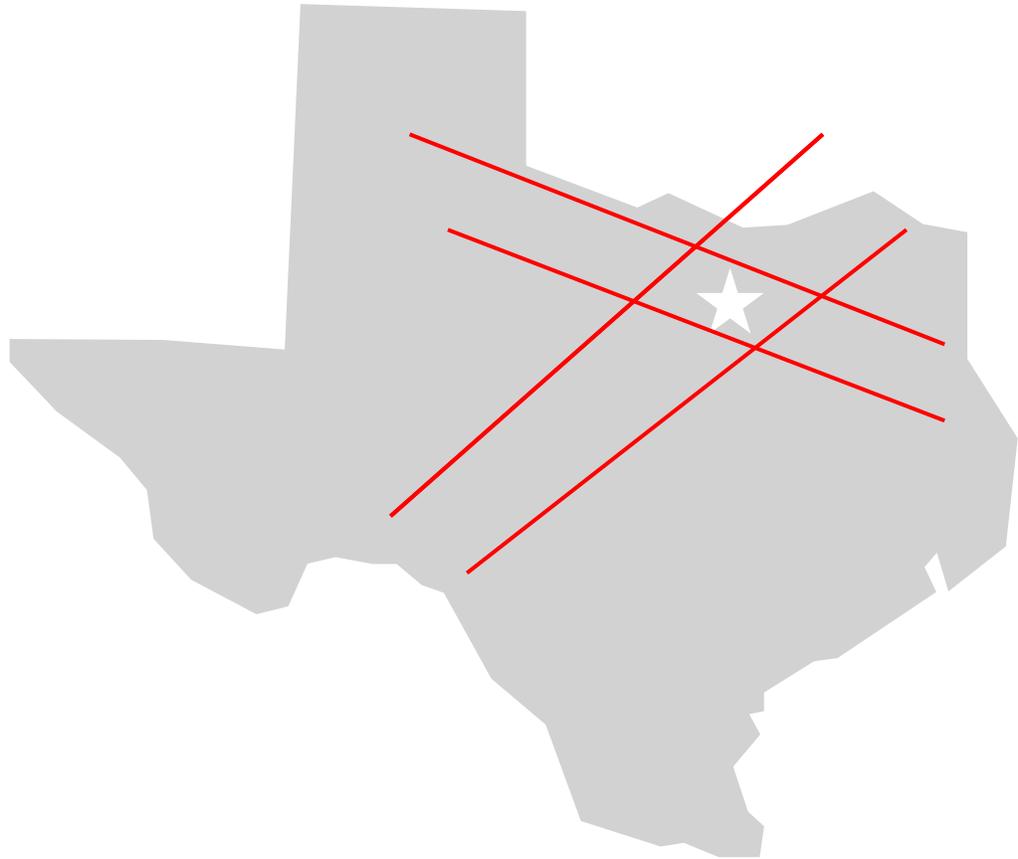
Fund Number: 10

City of White Settlement Street Improvement Fund

EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Contractual	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	0	75,000	75,000	150,000
Reserves	0	0	0	0
Total	\$ 0	\$ 75,000	\$ 75,000	\$ 150,000



City of White Settlement



City of White Settlement FY 2016-2017 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.

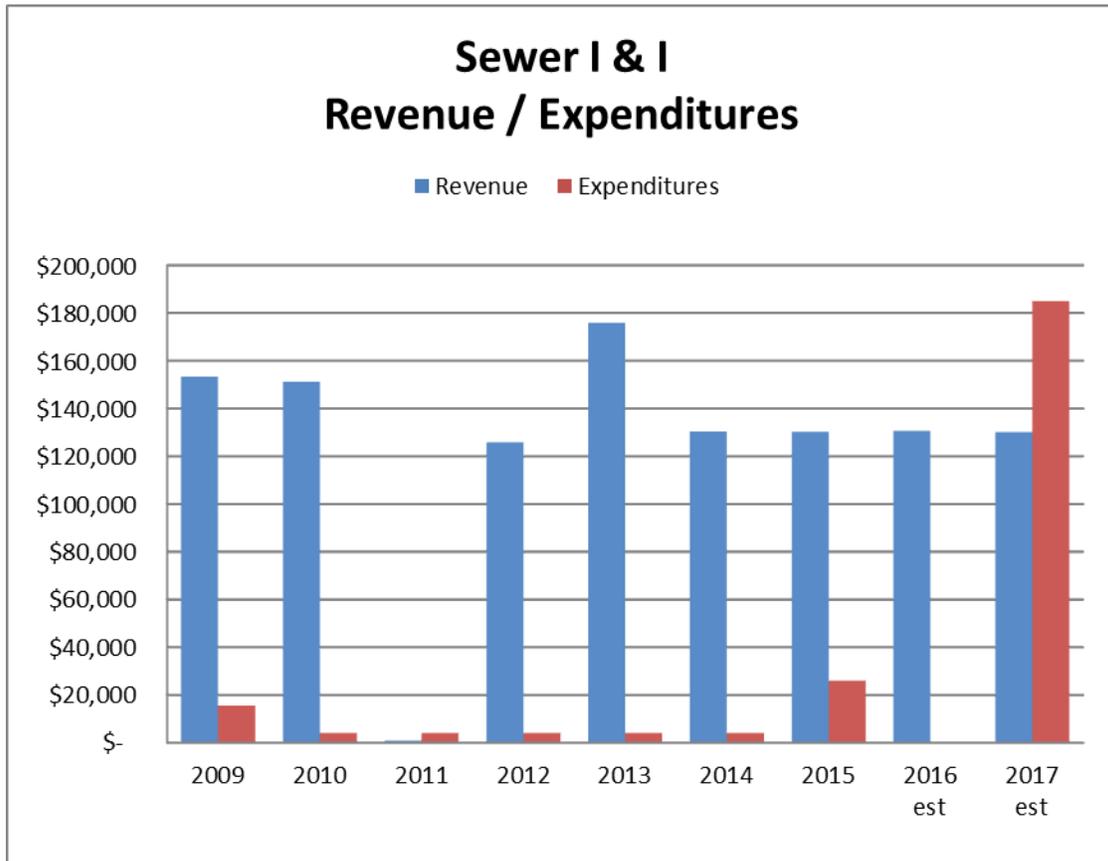
SEWER I & I FUND

	<u>ACTUAL</u> <u>FY 2013</u>	<u>ACTUAL</u> <u>FY 2014</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>BUDGET</u> <u>FY 2016</u>	<u>PROJECTED</u> <u>FY 2016</u>	<u>ADOPTED</u> <u>FY 2017</u>
REVENUES/SOURCES						
Property Taxes	\$	\$	\$	\$	\$	\$
Consumer Taxes						
Franchise Fees						
Licenses & Permits						
Fines and Forfeitures						
Charges for Service						
Interest	1,463	350		150	638	150
Interfund Transfers	174,500	130,000	130,000	130,000	130,000	130,000
Other Funding	-	-	-	-	-	-
TOTAL REVENUES	175,963	130,350	130,000	130,150	130,638	130,150
EXPENDITURES/USES						
General Government	\$	\$	\$	\$	\$	\$
Public Safety						
Public Works	4,071	4,071	26,077	35,000	-	185,000
Public Health						
Culture/Recreation						
Other						
Transfers						
DEBT SERVICE						
Principal						
Interest						
Other- Fiscal Agent Fee	-	-	-	-	-	-
TOTAL EXPENDITURES	4,071	4,071	26,077	35,000	-	185,000

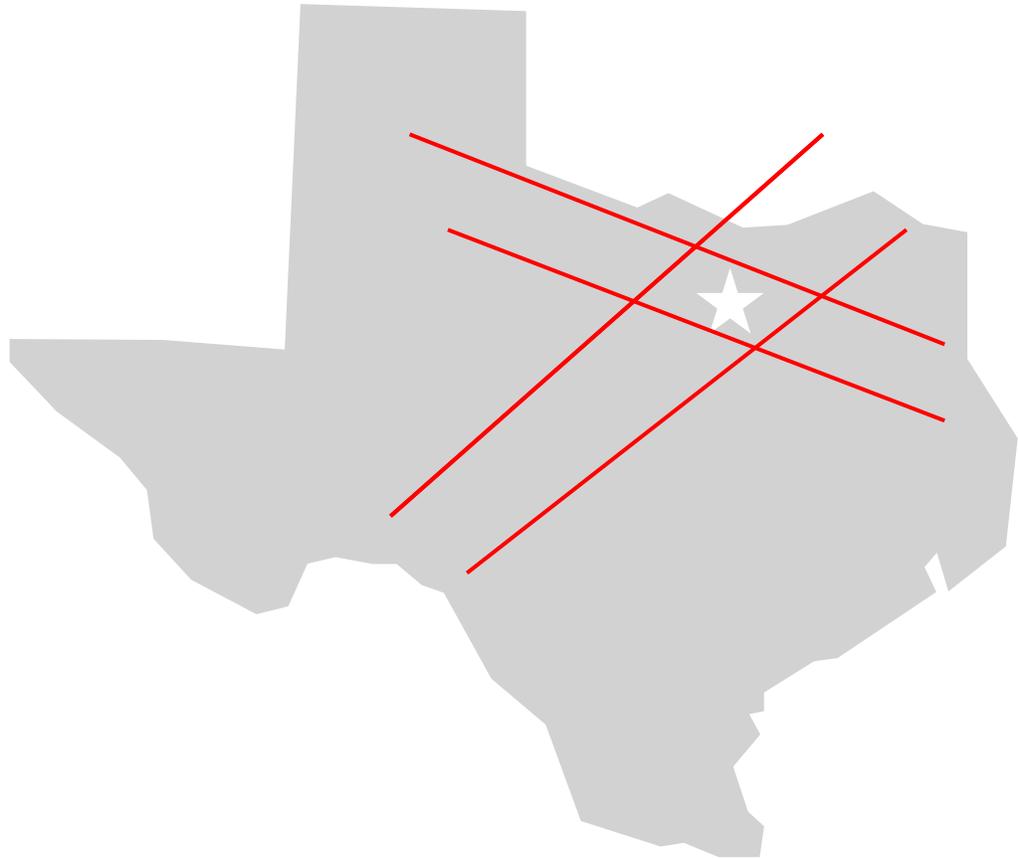
Fund Number: 24

City of White Settlement Sewer I & I Fund

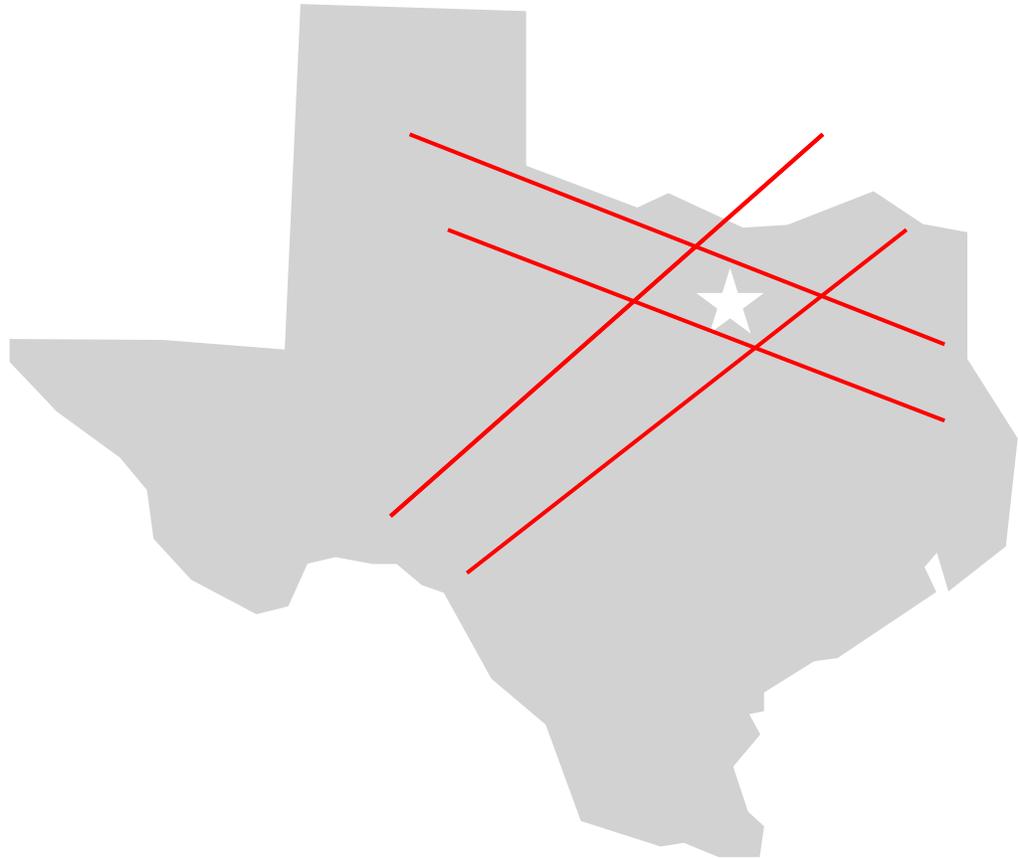
EXPENDITURES	Actual 2014-2015	Budgeted 2015-2016	Projected 2015-2016	Approved 2016-2017
Personnel	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0
Contractual	0	0	0	0
Capital Outlay	26,077	35,000	0	185,000
Intergovernmental	0	0	0	0
Reserves	0	0	0	0
Total	\$ 26,077	\$ 35,000	\$ 0	\$ 185,000



City of White Settlement



City of White Settlement



**CITY OF WHITE SETTLEMENT
APPROVED CITY EMPLOYEE POSITIONS**

	<u>2014-2015</u>		<u>2015-2016</u>		<u>2016-2017</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	1		1		4	
City secretary	1		1		1	
Personnel	1	2	1	2	1	1
MIS	2		2		3	
Finance	4		5		5	
Purchasing	2		2		2	1
Code Enforcement	6		6		4	
Municipal Facilities	2		1		1	
Library	4	6	5	5	4	4
Seniors Center	5		5		4	1
Recreation	2	2	2	2	3	2
Parks	4		4		4	1
Animal Control	3		3		3	
Street	6	1	6	1	5	
Marshal's Office	0		2		2	
Court	3		2		2	
Police Administration	22		15		15	7
Police Patrol	26	5	32	5	33	
Fire Protection	1	17	1	17	2	35
TOTAL						
GENERAL FUND	95	33	96	32	98	52
<u>WATER/SEWER FUND</u>						
Utility Billing	5		5		5	1
Water Production	4		4		5	
Water Distribution	4		4		6	
Wastewater	4		4		5	
TOTAL						
WATER & SEWER FUND	17	0	17	0	21	1
<u>ECONOMIC DEVELOPMENT FUND (EDC)</u>						
EDC Director	1		1		1	
Parks Operational	6	1	7	1	4	1
TOTAL						
EDC FUND	7	1	8	1	5	1
<u>SPLASH DAYZ</u>						
Water Park Staff					2	32
TOTAL						
SPLASH DAYZ	0	0	0	0	2	32
TOTAL CITY POSITIONS	119	34	121	33	126	86

CITY OF WHITE SETTLEMENT
Pay Scale Effective 10/01/2016

PAY GRADE	MASTER CLASSIFICATION & PAY GRADE TABLE											8% Between Grade					
	TEMP	TECH	CLERICAL			MAINTENANCE			FIRE	POLICE	D/D HEADS	MGT	FROM	TO	FROM	TO	
1	T1											9.90	TO	13.54	TO	28,165	
2	T2											10.69	TO	14.62	TO	30,415	
3	T3	ACO PT	CLK1									11.57	TO	15.79	TO	32,837	
4	T4	TEC1	CLK2				LBR1					12.50	TO	17.06	TO	35,476	
5	T5	TEC2	CLK3				LBR2					13.50	TO	18.42	TO	38,310	
6	T6	TEC3	CLK4	SEC1			LBR3			DSP1		14.58	TO	19.90	TO	41,382	
7	T7	TEC4	CLK5	SEC2		HEO1	LBR4			DSP2		15.76	TO	21.49	TO	44,692	
8	T8	TEC5	CLK6	SEC3	AA1	HEO2	LBR5	CRL1	FF1	DSP3		17.03	TO	23.20	TO	48,261	
9	T9	TEC6	CLK7	SEC4	AA2	HEO3		CRL2	FF2	DSP4		18.39	TO	25.06	TO	52,133	
10	T10	TEC7	CLK8		AA3			SPT1	FF3			19.86	TO	27.07	TO	56,308	
11		TEC8	OM1		AA4			SPT2	LT	PO1		21.44	TO	29.23	TO	60,808	
12		TEC9	OM2		AA5			SPT3		PO2-3		23.15	TO	31.57	TO	65,675	
13			OM3							CORP	DIV1	25.01	TO	34.09	TO	70,910	
14			OM4						CPT	SR CORP	DIV2	27.02	TO	36.83	TO	76,599	
15										SGT	DIV3	29.18	TO	39.77	TO	82,721	
16											DIR1	DIV4	31.50	TO	42.95	TO	89,340
17										LT	DIR2	34.02	TO	46.38	TO	96,479	
18										CAPT	DIR3	36.75	TO	50.10	TO	104,201	
19												39.69	TO	54.11	TO	112,551	
20												ACM	42.86	TO	58.44	TO	121,550
21										CHF		46.31	TO	63.11	TO	131,263	
22												50.00	TO	68.15	TO	141,754	
23												54.00	TO	73.60	TO	153,090	
24												CM	58.32	TO	79.49	TO	165,333

MODIFIED 2016-2017 WITH STEP INCREASES

Sworn Officers

		1	2	3
Annual	PO	49,649	51,635	53,700
Annual	CORP	55,219	57,428	59,725
Annual	SR C	64,325	66,898	69,574
Annual	SGT	73,332	76,266	
Annual	LT	88,313	91,845	
Annual	CPT	101,121		

		1	2	3	
Hourly	PO	23.87	24.82	25.82	Officer In Charge 26.55
Hourly	CORP	26.55	27.61	28.71	Corporal Pay for Officer In Charge
Hourly	SR C	30.93	32.16	33.45	
Hourly	SGT	35.26	36.67	38.13	
Hourly	LT	42.46	44.16	4% difference	
Hourly	CPT	48.62		Between steps	

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:	5.05 sq. Miles
Number of Wells:	8
Number of Fire Hydrants:	260
Number of Manholes:	410
Number of Light Poles:	1,120
Number of Utility Poles:	3,465

Economics:

2016 Appraised Property Taxable Value:

Real Property	\$ 522,620,053
Personal Property	\$ 141,005,729
Total Parcel Value	\$ 693,625,782
Average Market Value	\$ 90,794
Average Net Taxable Value	\$ 62,035

Tax Rate (Per \$100 Valuation):

City of White Settlement	0.755693
Tarrant County Hospital	0.227897
Tarrant County College	0.144730
Tarrant County	0.254000
White Settlement ISD	1.540000

Bond Rating:

Moody's Investors Service	A1
Standard & Poor's	AA-

Community Facilities:

Hotels	7
Rooms	578
Doctors	6
Dentists	3
Churches	34

Fire Protection:

Number of Stations	1
Number of Volunteer Employees	35
Calls Made by Fire Department	2,623
Incidents (fire, hazardous conditions, service, good intent, false alarm, weather)	705
EMS Calls	1,918
Total Estimated Water Loss in Gallons	89,000,000

Recreation and Culture:

Park-Number of Acres (203 Acres City Park Land and 97 acres of school recreation facilities/playgrounds)	299.55
Picnic Areas	22
Playgrounds	6
Recreation Center	1
Seniors Center	1

Police Protection:

Stations	1
Employees (34 Sworn Officers; 14 Civilians)	48
Calls for Service	22,901
Citations	3,620
Criminal Offenses	1,430
Accidents	140
Arrests	755
Five patrol units on duty	33% of time
Four patrol units on duty	76% of time
Three patrol units on duty	100% of time

Library:

Central Library	1
Volumes	63,671
Average Daily Circulation	489
Average Patron Visits Per Month	5,303

City Staff:

Number of Full-time Employees	127
Number of Part-time Employees	71
Mayor & Council	6

Education:**White Settlement ISD**

Facilities	10
Teachers	415
Students Registered	6,697
Administrative Personnel	56
Average Daily Attendance	95.70%
Average SAT Scores	1394
Number of Private Schools	3

Municipal Water and Sewer System:**City Wells (34%) and City of Fort Worth Water (66%)****Wastewater Treatment by City of Fort Worth**

Water Consumers	5,603
Daily Consumption (Million Gallons)	1.3
System Capacity (Million Gallons)	2.4
Sewer Connections	5,440
Refuse Customers (IESI Contract)	4,918

Election:

Registered Voters	8,303
Votes Cast Last Municipal Election (Nov 2016)	4,394
Percentage of Voters to Cast Ballots in Last Election	52.92%

Population:

1970	13,449
1980	13,508
1990	15,472
2000	14,831
2010	16,116
2011	16,400
2012	16,567
2013	16,714
2014	16,980
2015	17,077

(Source: US Census Bureau)

Unemployment Rate Tarrant County:

(Source: Tarrant County)

3.70%

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 2015 Membership of Advisory Boards and Commissions include:

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
Shannon Gillis
Brinda Rhodes
Alan Price

Tom Warren
Mark Simeroth
Honey Lee

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.

James Herring
Shannon Wilson

Diane Stevens

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.

Alan Price
Pamela Clawson
Brinda Rhodes
Betty Newberry

Don Smith
Gunnar Rasmussen
JoAnn Grammer

Economic Development Corporation Board. The purpose of the Corporation is to develop, implement, provide, and finance projects as defined under and in Chapters 501 and 505 of the Texas Local Government Code as well as any other Act or statute that may grant authority for projects to the Corporation and those projects authorized by the voters of the City of White Settlement when the sales and use tax authorization for the funding of the Corporation was approved.

Ron White
John Pierce
Ann Smith
Greg Geesa

Pat Wirsing
Steve Groomer
Jerry Burns

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
Vicki Norman
Patricia Melton

Kathryn Nichols
Lillian Blackburn
William Morris

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.

Kevin Kirkland
Mike Arnold, Jr.
Pamela Kenney
Mike Chandler

Dusty Pulliam
April McKenzie
Amy Alvitre

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.

Dusty Pulliam
Judith Smith
Ben Spur
Craig Spencer

Debra Cook
Marolee Lunsford
Victor Corralejo

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. Promotes pride within the community through Yard of the Month programs and Holiday Decorating contests.

Judith Smith
JoAnn Grammer
April McKenzie

Leslie Nells
Larry Tucker

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 2016-2017 debt service requirements, and the 2016 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 2014-2015 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.
<u>Capital Improvement Program</u>	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.

<u>Current Taxes</u>	Taxes levied and due within one year.
<u>D.A.R.E.</u>	(Drug Awareness Resistance Education) Program developed to educate students of the effects of drug and alcohol abuse.
<u>Debt Service Fund</u>	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.
<u>Deficit</u>	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.
<u>Delinquent Taxes</u>	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.
<u>Department</u>	A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions.
<u>Depreciation</u>	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.
<u>Disabled Citizen Exemption</u>	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.
<u>Distinguished Budget Presentation Program</u>	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.

Program Objectives

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.

Prompt Payment Act

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.

Property Taxes

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

Public Hearing

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.

Purchase Order

An agreement to buy goods and services from a specific vendor, with a promise to pay on delivery.

Rainy Day Funds

Revenue stabilization reserves that provide resources when tax revenues temporarily decline.

Reserve

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.

Resolution

A formal statement of opinion or determination adopted by an assembly or other formal group.

Resources

Total dollars available for appropriations, including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings

The excess of assets less liabilities. Also known as fund balance.

Revenue

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.

User Charges

The payment of a fee for a direct receipt of a public service by the party benefiting from the service.

Working Capital

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.

