THE CITY OF WHITE SETTLEMENT

Annual Program of Services

2017-2018

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

City of White Settlement, Texas
Fiscal Year 2017-2018 Budget
Adopted September 12, 2017

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 $425,580, which is an 8.31 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 $65,473."

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

FOR: Paul Moore Danny Anderson
Evelyn Spurlock

AGAINST: None

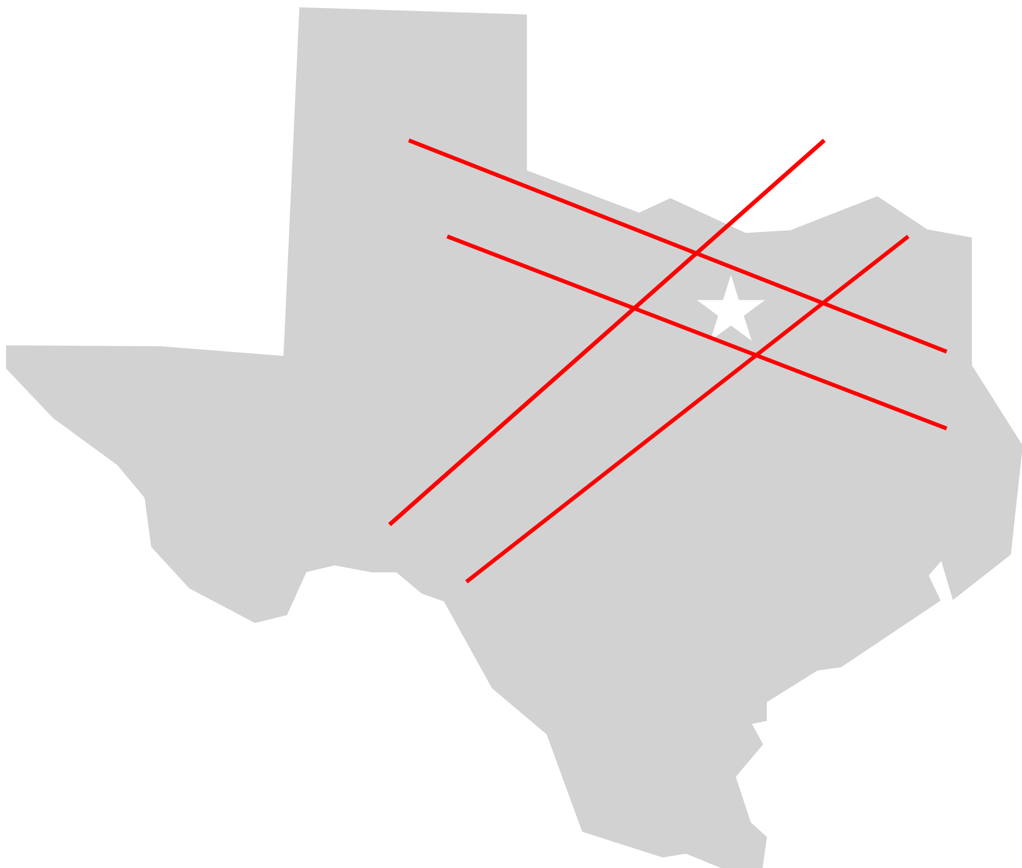
PRESENT AND NOT VOTING: None

ABSENT: David Mann Ronald White

Property Tax Rate Comparison	**2017-2018**	**2016-2017**
Property Tax Rate:	$0.762127/100	$0.755693/100
Effective Tax Rate:	$0.709409/100	$0.706662/100
Effective Maintenance & Operations Tax Rate:	$0.565944/100	$0.558235/100
Rollback Tax Rate:	$0.762127/100	$0.755693/100
Debt Rate:	$0.150908/100	$0.152800/100

Total debt obligation for the City of White Settlement secured by property taxes: $1,402,454

City of White Settlement



City of White Settlement, Texas

Adopted Budget
For Fiscal Year
October 1, 2017 to September 30, 2018

Mayor
Ronald White

CITY COUNCIL

Paul Moore	Councilmember	Place 1
Evelyn Spurlock	Councilmember	Place 2
Danny Anderson	Mayor Pro-tem	Place 3
David Mann	Councilmember	Place 4
Vacant	Councilmember	Place 5

CITY STAFF

Jeffrey J. James	City Manager
Mary Morgan	Director of Finance
John Bevering	Police Chief
Vacant	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, 2016

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, 2017.

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.

TABLE OF CONTENTS
2017-2018 OPERATING BUDGET

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 2017-2018. 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 policy decisions made during the budget preparation process that influenced the 2017-2018 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 75-85% of its water supply, and these costs are not always predictable.

DEBT SERVICE

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 including The Hotel Occupancy Tax Fund, Economic Development Fund, and Crime Control and Prevention District Fund.

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 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.

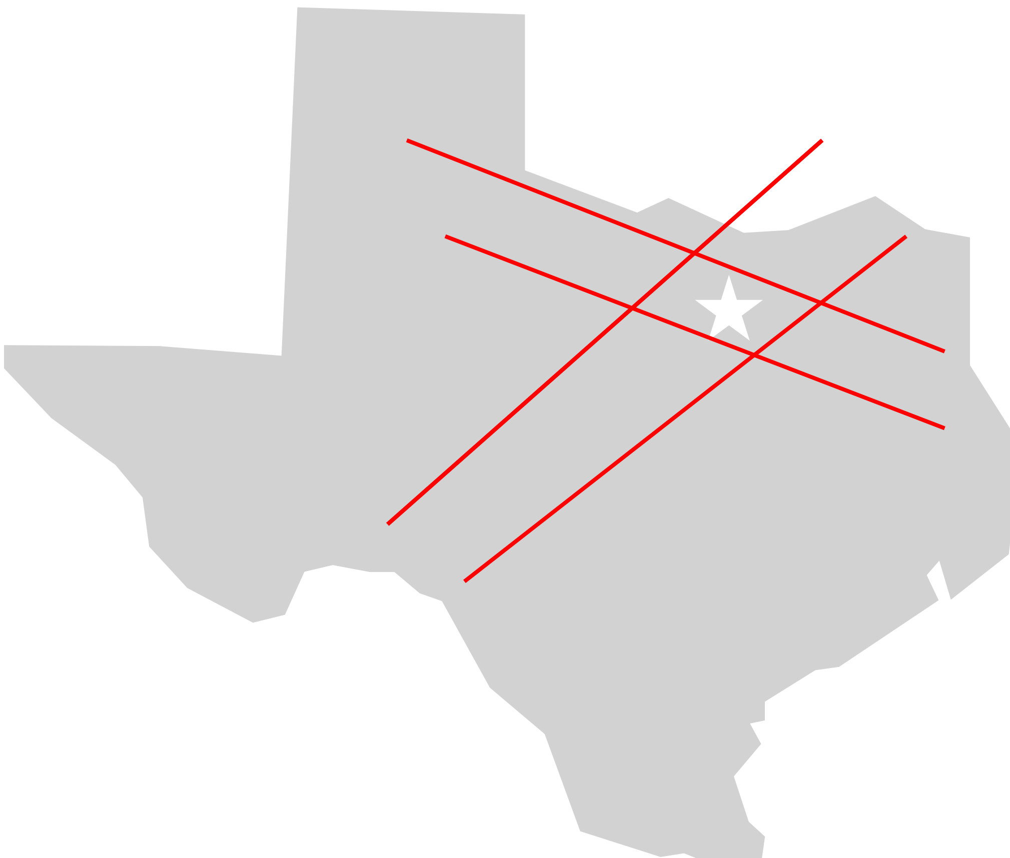
APPENDIX

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, 2017

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

To the City of White Settlement:

With this letter, I am pleased to present our annual budget for the 2017-2018 fiscal year. While maintaining conservative fiscal responsibility, this budget also continues the vision of building White Settlement's brighter future. City Staff and Council have worked diligently to craft a comprehensive plan through a significant amount of planning, prioritization, vision and citizen input to address our main goal of making White Settlement a thriving community.

As I sincerely hope you will see and appreciate, this year's budget is one that continues the progress that the city has made to put our residents first, while proactively addressing concerns with public safety, the city's infrastructure which includes water and sewer, information technology, and street maintenance.

Highlights

One of the largest items in this year's budget is the implementation of a new information technology (IT) infrastructure. With this implementation, the Management Information Systems (MIS) department will move forward with replacing the City's IT network, and upgrading security features, creating a more secured and efficient IT infrastructure. This advancement, along with laptops for the MIS personnel, will allow them to work remotely which will significantly increase response time when technical issues arise, especially for the 24 hour, 7 day operation of the Police and Fire Departments.

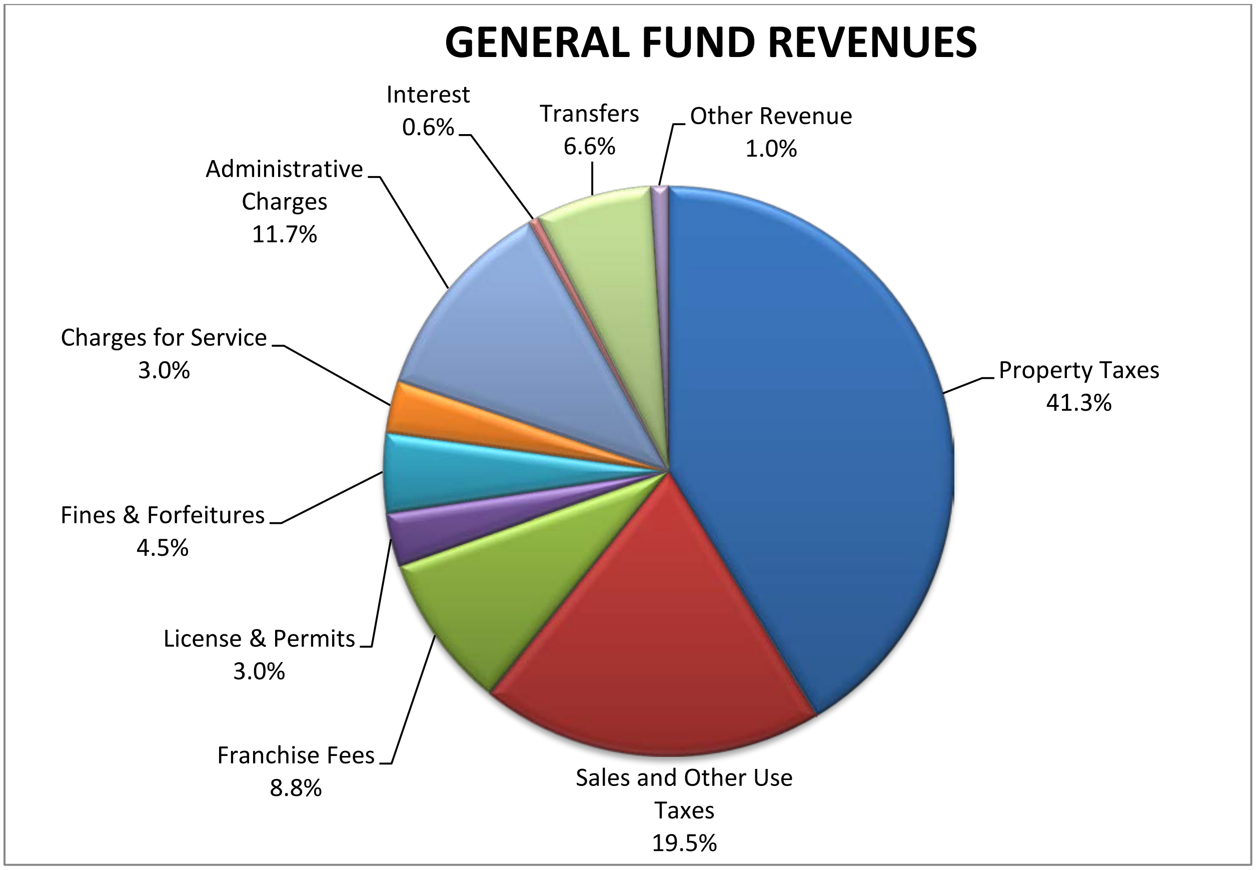
I am also pleased to announce plans to redesign the City's website. City Management recognizes that the current website is difficult for users to effectively navigate, and is missing updated and useful information. Therefore, in 2018, we will begin the process of establishing a more informative and user-friendly website that clearly identifies all services offered to residents. It will also include additional resources to further the City's open data initiative, which aims to post more public information online; one of many unfunded mandates from new state and federal legislation.

Lastly, City Council wants to ensure they are able to continue to invest in building a stronger community by funding annual activities such as the Christmas Parade and

Fourth of July Parade and Fire Works show. This continues the progress that the City of White Settlement has made for community involvement.

Revenue, Expenditures, and Personnel

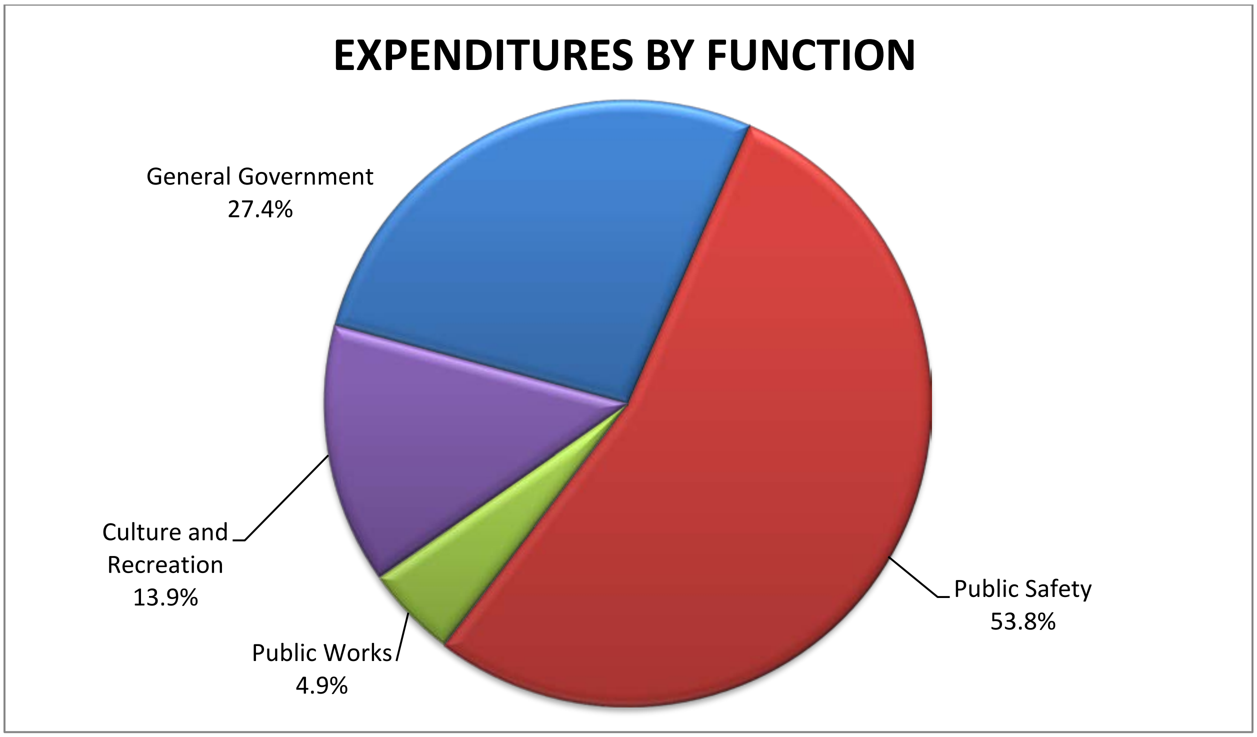
City Council and Management is commitment to fiscal stability and a strong financial future. To achieve these goals, the budget includes a slight increase of the property tax rate by 8%. City Management also budgeted a very minimal increase to Sales and Other Use Taxes based on trends. Property and Sales Tax provides more than 60% of the City's General Fund budgeted revenues.



Another significant change planned this year is changing the residential water rates to a tiered structure. The planned increase in revenue from water sales is the direct result of continued increased rates from the City of Fort Worth, as well as the escalating internal cost for repairing and maintaining the City's aging water infrastructure. Within the tiered system, rates increase based on usage. Therefore, a minimal user will only see a $4.21 increase in their monthly bill, while the average user (4,000 – 6,000 gallons per month) should expect around a $9.00 increase. For those that double the amount of an average user's gallons, they could see an increase of as much as $25.00 per month.

The City of White Settlement will also implement a winter quarter average to determine the volume charged on residential sewer bills. These months are typically used because water usage is usually at its lowest due to minimal landscaping watering, etc. With this change, residents will receive the same monthly sewer charge throughout the year. Sewer uses will be evaluated each spring using the winter quarter average method.

The City of White Settlement will continue to make public safety its highest priority with 57% of the General Fund budgeted expenditures going towards public safety. This includes the increased cost of improving the City's incentive for recruiting and maintaining a skilled volunteer fire department, including two additional fulltime firefighters. The City also allocated funds for state legislative mandates within Municipal Courts, such as body camera footage on flash drives, community service programs and increased court required mailings to defendants.



While the current General Fund balance is healthy, there continues to be deterioration based on two factors. First, in previous years, City Management budgeted more general operating expenses than expected revenue. Management has reversed this budget tendency in the 2017-2018 fiscal year. Second, the General Fund continues to support Splash Dayz' operating losses and capital expenditures for park improvements and attractions. However, the budgeted contribution to Splash Dayz has been significantly minimized from 1.3 million to 750 thousand dollars. This change resulted from a direct effort to increase revenue through strategic marketing, while concentrating on cost reduction in operating efficiencies.

Our City's fiscal health is the result of effective financial management policies, long-term financial planning and a comprehensive plan put in place. I am proud to say the 2017 –

2018 Fiscal Budget closely reflects each of these statements and puts our residents in line for a strong future.

The Future

The City of White Settlement's government is committed to the goal of continuing to create a "community of choice" where people from all over the metroplex choose to call home. The city will be addressing a variety of needs in addition to core services such as public safety, planning and development, and enforcement programs in the coming years. With a population of over 17,000 people, the City of White Settlement's citizens deserve a safe, stable community where neighborhoods can thrive, where our infrastructure meets the needs of today and tomorrow, and where City government is open, effective and efficient.

To accomplish the future goals, we must begin building the foundation today. City staff will be working with citizens, elected officials, developers, and engineers to identify, prioritize and implement projects where repair or replacement is needed with a focus on the water and sewer infrastructure, and street improvements. These projects will allow the City to attract more commercial development such as restaurants, as well as increase residential development and continue to improve the quality of live for its citizens. Our code enforcement program will contribute towards these objectives of ensuring neighborhood livability and improve quality of life. As a city, we will continue the residential certificate of occupancy inspections, and increase inspections of multi-family and commercial properties. This will gradually reduce substandard living conditions, while increasing neighborhood appeal and safety throughout the City.

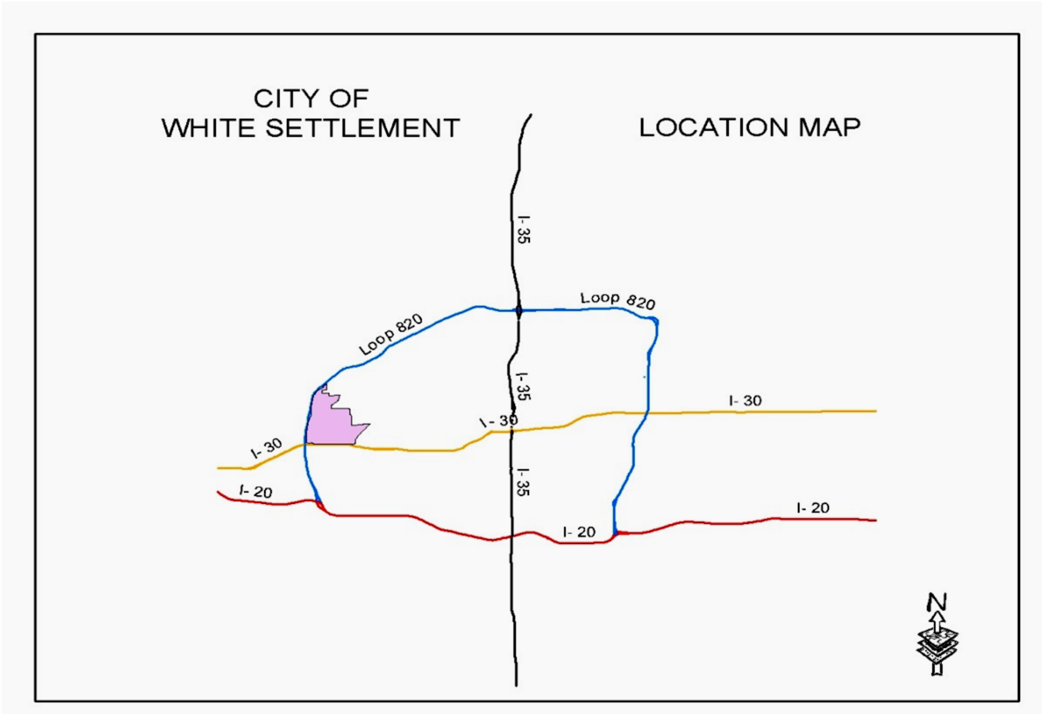
Summary

The 2017-2018 fiscal budget takes a balanced approach to planning for the future while maintaining continued fiscal conservancy, and is a plan that will serve the community well for the coming years.

I would like to thank the citizens of City of White Settlement for their continuous efforts to improve our city. I would like to thank the Mayor and City Council members for their continued commitment and efforts to the advancement and success of our community. I would also like to express my gratitude to the many city employees who work toward the same vision of making the City of White Settlement a success.

Sincerely,

Jeffrey J. James
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, numerous restaurants, and several hotels. White Settlement affords an "edge" or advantage to businesses, relocating families and individuals, as well as visitors and conventioneers.

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 127 full-time employees and 212 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 four functions. They include **General Government, Public Safety, Public Works,** and **Community Services.**

<u>General Government</u> includes **City Manager, City Secretary, Finance, Human Resources, Management Information Services, Purchasing** and **Municipal Facilities.** The **City Manager** works closely with the City Council and the Assistant City Manager to ensure that the citizens of White Settlement receive the highest quality of life possible. The Assistant 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** department is responsible for all purchasing and bidding processes for all departments. The **Municipal Facilities** staff provides building maintenance and repairs for all city buildings.

<u>Public Safety</u> includes **Police, Fire, Municipal Court, Marshal's office, Animal Control** 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 **Fire Department** provides the citizens of White Settlement fire protection, back-up emergency medical services, hazardous material response, and rescue and management. 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. **Animal Control**, which operates through regulations from Texas Department of Health and City ordinances to control animal complaints.

<u>Public Works</u> is comprised of the **Streets, Drainage, Water,** and **Wastewater Departments.** 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. **Water** provides safe and pure drinking water in sufficient volume and under adequate pressure to the City water customers. Lift Stations are maintained by City crews and **Wastewater** treatment is contracted through the City of Fort Worth.

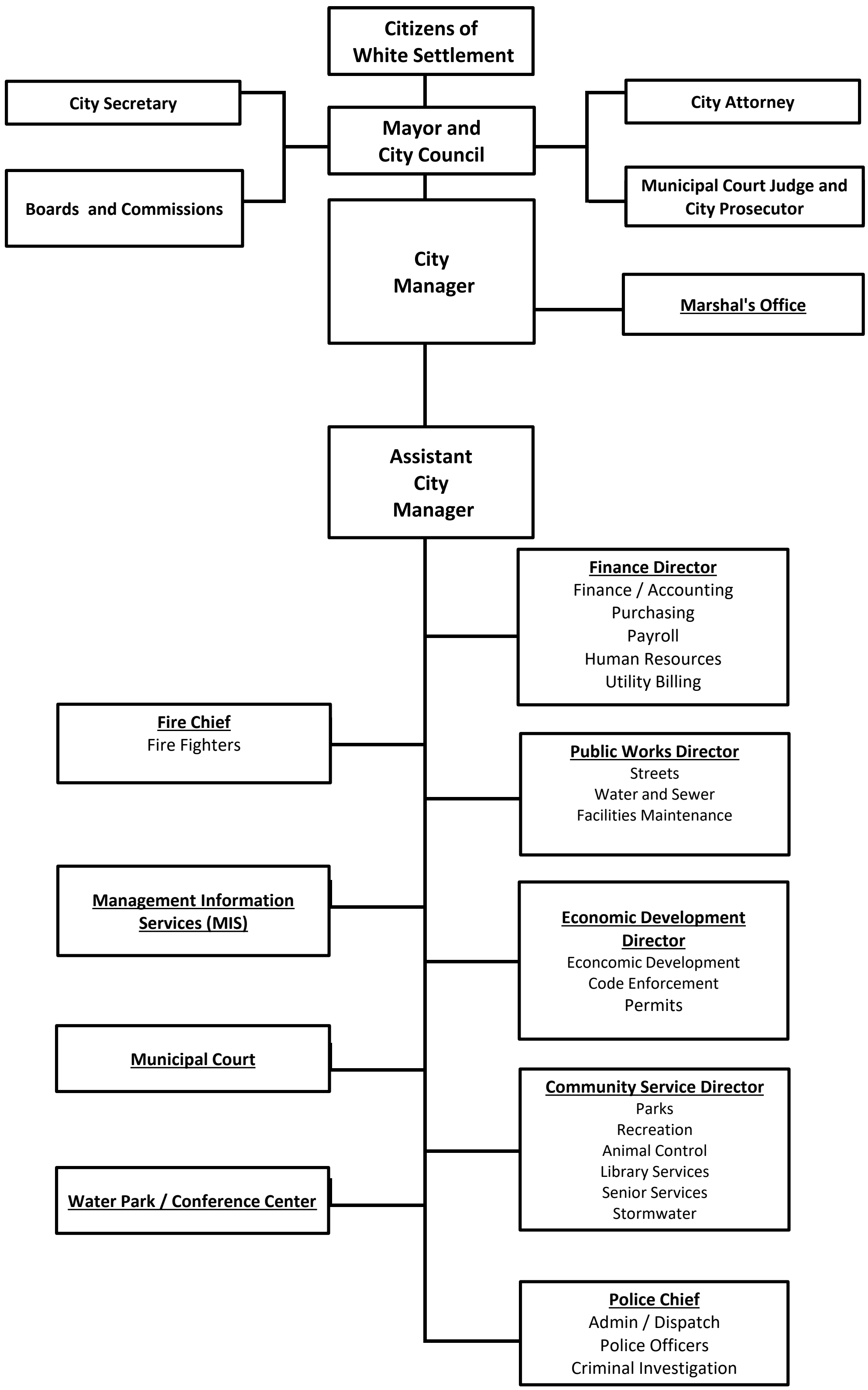
Community Services includes **Senior Services, Park Maintenance, Recreation Services,** and **Library**. The **Senior Services Center** is part of a comprehensive community strategy, which endeavors to meet the varied needs and interests of older adults. The City of White Settlement Senior Services Center 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. 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.

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. In January, 2016, Hawaiian Falls 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. The City opened and operated Splash Dayz water park for about 66 days of a 100 day season in 2015-2016. In the 2017-2018 Budget, operational requirements are subsidized by the General Fund in the form of a $746,544 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.

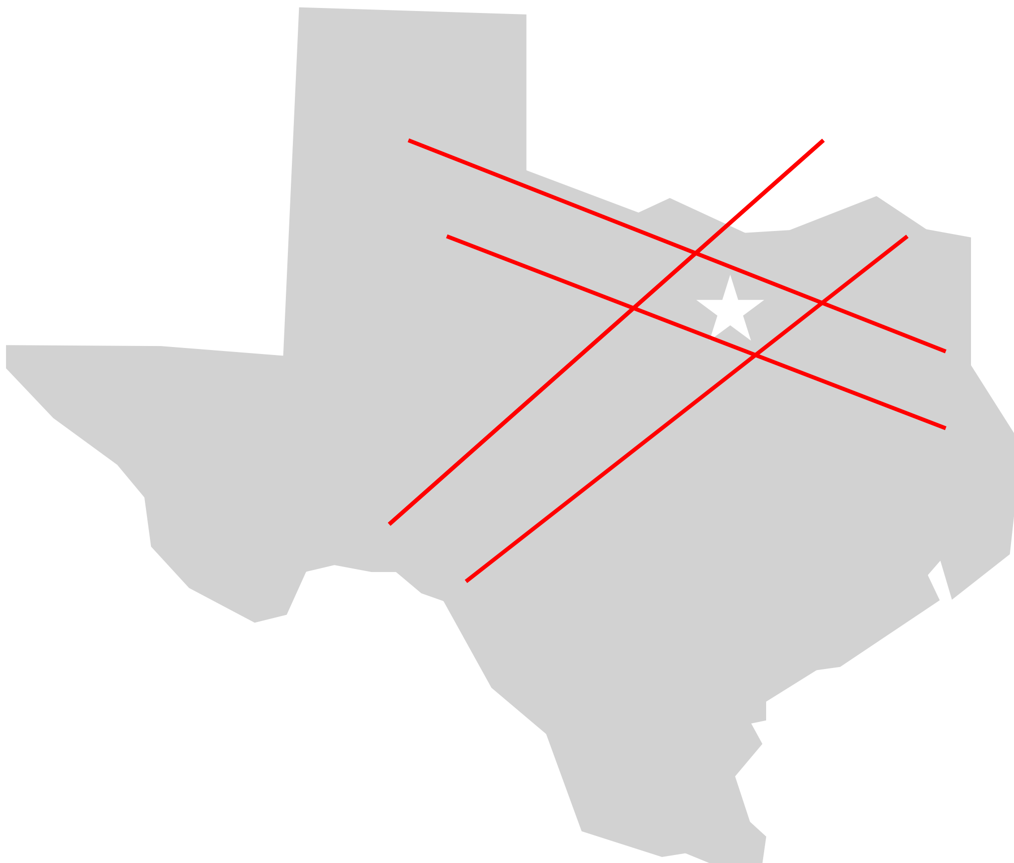
SCHOOL DISTRICT

The White Settlement Independent School District is the only public 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 6,900 students who reside in the City of White Settlement and a portion of the City of Fort Worth.

CITY OF WHITE SETTLEMENT
ORGANIZATIONAL CHART



City of White Settlement



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.

3.0 Policy Statement:

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

Parks Maintenance:

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

Strategy:

- Complete Parks, Recreation and Open Space Master Plan to provide long- range development guidelines for park expansion.
- Provide for ongoing maintenance and operations of existing parks.

4.0 Policy Statement:

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

Utility Office:

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

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

Storm Water Drainage:

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

Strategy:

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

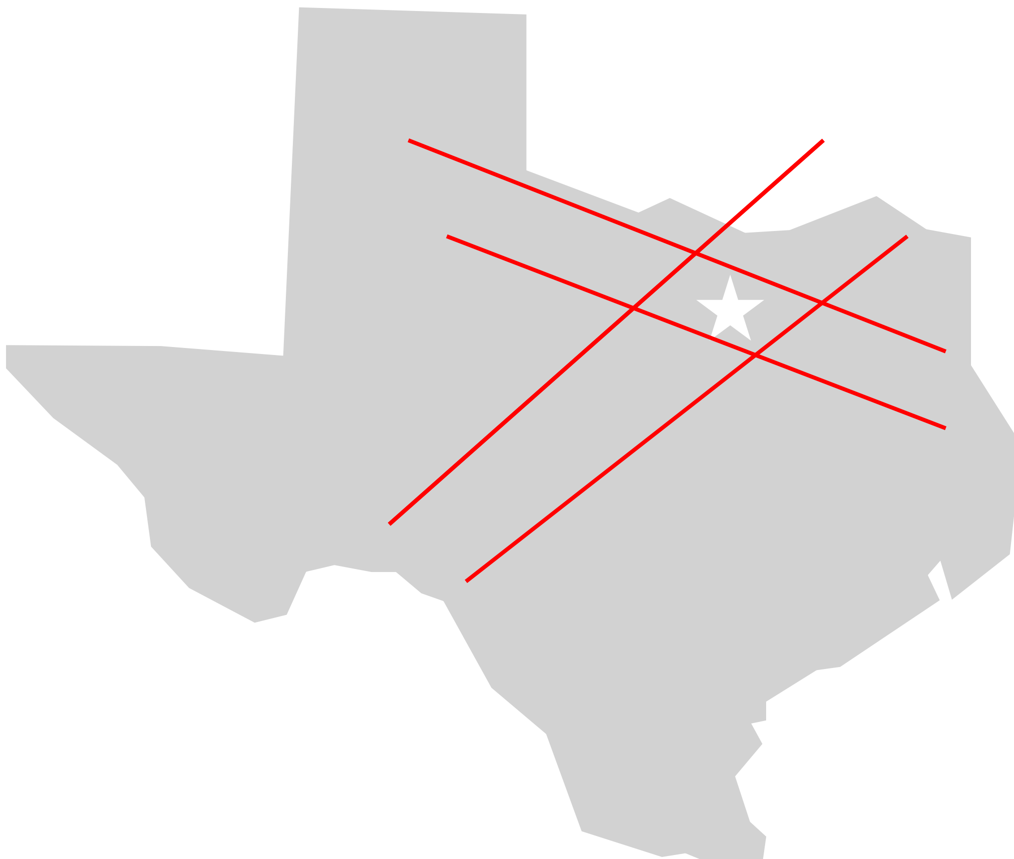
Sanitation:

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



CITY OF WHITE SETTLEMENT

GENERAL FUND MULTI-YEAR FINANCIAL PLAN
2018 - 2022

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.

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

	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16
GENERAL GOVERNMENT					
501 MAYOR & COUNCIL	100,616	101,232	1,197,029	1,000,968	166,013
502 CITY MANAGER'S OFFICE	167,675	173,946	189,613	328,591	238,623
503 CITY SECRETARY	83,716	134,311	92,266	136,030	111,748
504 HUMAN RESOURCES	150,476	148,761	156,871	163,366	165,030
505 MGT INFORMATION SERVICES	175,333	192,067	215,757	219,946	244,461
507 FINANCE	268,865	369,377	379,781	457,022	513,316
509 PURCHASING	206,115	149,906	136,530	137,407	127,216
512 MUNICIPAL FACILITIES	204,552	168,270	172,700	154,315	122,320
590 NON-DEPARTMENTAL	-	-	-	-	610,163
TOTAL	**1,357,348**	**1,437,870**	**2,540,547**	**2,597,645**	**2,298,890**
PUBLIC SAFETY					
515 POLICE ADMINISTRATION	1,630,031	1,633,350	1,613,491	1,694,185	1,141,414
516 POLICE PATROL	2,180,814	2,189,416	2,266,942	2,413,120	2,872,438
518 FIRE DEPARTMENT	392,740	1,317,811	570,508	649,222	577,306
517 ANIMAL CONTROL	183,024	199,627	220,464	233,776	224,740
508 MUNICIPAL COURT	262,275	247,424	261,733	299,592	187,790
506 CITY MARSHAL	-	-	-	-	216,513
511 CODE COMPLIANCE	363,829	424,395	406,482	430,254	427,991
TOTAL	**5,012,713**	**6,012,023**	**5,339,620**	**5,720,149**	**5,648,192**
PUBLIC WORKS					
513 STREETS & DRAINAGE	**600,613**	**622,593**	**568,795**	**505,007**	**457,600**
COMMUNITY SERVICES					
524 PARKS MAINTENANCE	307,069	310,309	317,138	286,147	323,686
523 RECREATION	223,272	203,591	248,092	232,719	243,514
520 LIBRARY	375,537	388,130	412,664	418,458	392,533
522 SENIOR SERVICES	337,001	288,564	297,447	303,546	313,957
TOTAL	**1,242,879**	**1,190,594**	**1,275,341**	**1,240,870**	**1,273,690**
GRAND TOTAL	**8,213,553**	**9,263,080**	**9,724,303**	**10,063,671**	**9,678,372**
NET REVENUES	**1,478,292**	**898,305**	**30,073**	**(250,037)**	**(282,944)**
% Expense Increase/(decrease) over prior year	**3.15%**	**12.78%**	**4.98%**	**3.49%**	**-3.83%**

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

	PROJECTED ACTUAL 2016-17	CURRENT BUDGET 2017-18	MYFP 2018-19	MYFP 2019-20	MYFP 2020-21	MYFP 2021-22
GENERAL GOVERNMENT						
501 MAYOR & COUNCIL	278,731	338,472	345,241	352,146	359,189	366,373
502 CITY MANAGER'S OFFICE	521,769	522,522	532,972	543,631	554,504	565,594
503 CITY SECRETARY	105,598	155,552	158,663	161,836	165,073	168,374
504 HUMAN RESOURCES	103,954	129,743	132,338	134,985	137,685	140,439
505 MGT INFORMATION SERVICES	335,317	426,663	435,196	443,900	452,778	461,834
507 FINANCE	563,256	559,840	571,037	582,458	594,107	605,989
509 PURCHASING	125,357	68,331	69,698	71,092	72,514	73,964
512 MUNICIPAL FACILITIES	148,525	102,047	104,088	106,170	108,293	110,459
590 NON-DEPARTMENTAL	1,091,122	907,973	541,570	356,274	363,399	370,667
TOTAL	**3,273,629**	**3,211,143**	**2,890,803**	**2,752,492**	**2,807,542**	**2,863,693**
PUBLIC SAFETY						
515 POLICE ADMINISTRATION	1,082,754	4,359,719	4,446,913	4,535,851	4,626,568	4,719,099
516 POLICE PATROL	2,996,401	-	-	-	-	-
518 FIRE DEPARTMENT	587,401	723,946	738,425	753,194	768,258	783,623
517 ANIMAL CONTROL	181,189	232,916	237,574	242,325	247,172	252,115
508 MUNICIPAL COURT	195,960	226,024	230,544	235,155	239,858	244,655
506 CITY MARSHAL	124,602	140,418	143,226	146,091	149,013	151,993
511 CODE COMPLIANCE	320,886	616,328	628,655	641,228	654,053	667,134
TOTAL	**5,489,193**	**6,299,351**	**6,425,337**	**6,553,844**	**6,684,922**	**6,818,619**
PUBLIC WORKS						
513 STREETS & DRAINAGE	**467,783**	**575,168**	**586,671**	**598,404**	**610,372**	**622,579**
COMMUNITY SERVICES						
524 PARKS MAINTENANCE	147,113	599,152	611,135	623,358	635,825	648,542
523 RECREATION	272,153	293,556	299,427	305,416	311,524	317,754
520 LIBRARY	419,637	419,495	427,885	436,443	445,172	454,075
522 SENIOR SERVICES	292,100	313,852	320,129	326,532	333,063	339,724
TOTAL	**1,131,003**	**1,626,055**	**1,658,576**	**1,691,749**	**1,725,584**	**1,760,095**
GRAND TOTAL	**10,361,608**	**11,711,717**	**11,561,387**	**11,596,489**	**11,828,420**	**12,064,986**
NET REVENUES	**307,062**	**(746,545)**	**(126,740)**	**338,445**	**639,964**	**972,548**
% Expense Increase/(decrease) over prior year	**2.96%**	**13.03%**	**-1.28%**	**0.30%**	**2.00%**	**2.00%**

* EXPENDITURES INCREASE 2% ANNUALLY IN FUTURE YEARS
* SALES TAXES INCREASE 2% ANNUALLY IN FUTURE YEARS
* PROPERTY TAXES INCREASE 8% ANNUALLY IN FUTURE YEARS
* OTHER REVENUES INCREASE 1.5% ANNUALLY IN FUTURE YEARS

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

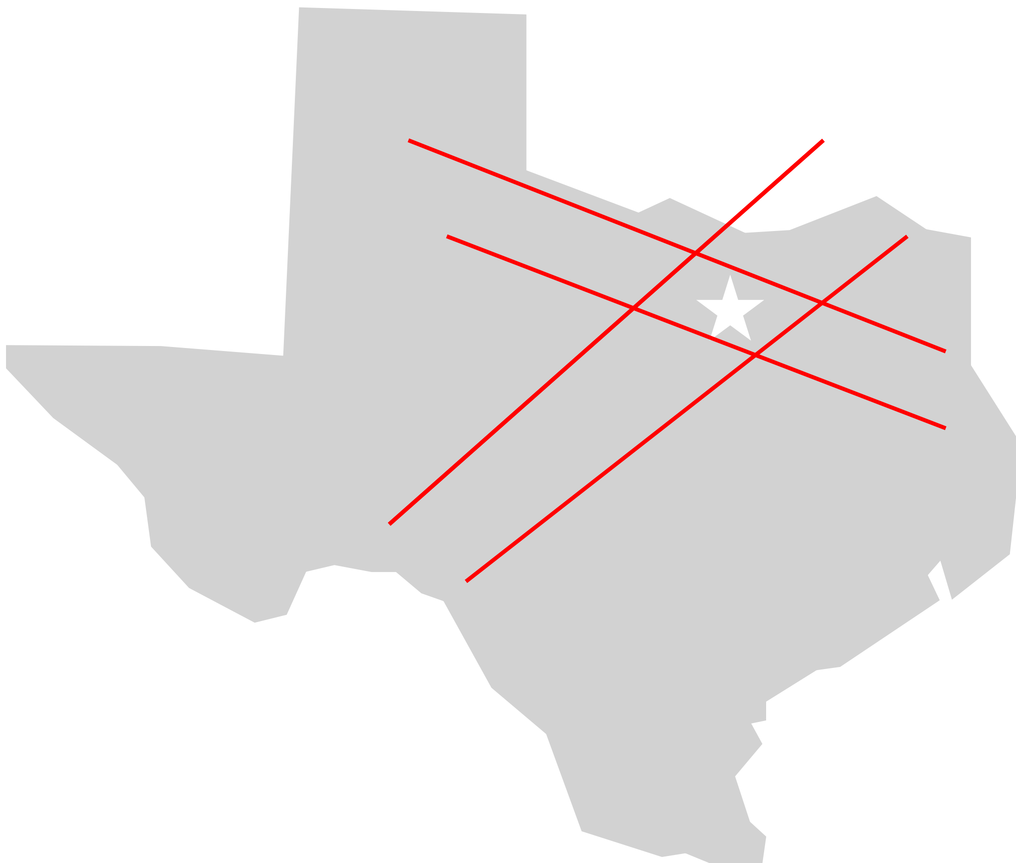
	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16
GENERAL GOVERNMENT					
501 MAYOR & COUNCIL	100,616	101,232	1,197,029	1,000,968	166,013
502 CITY MANAGER'S OFFICE	167,675	173,946	189,613	328,591	238,623
503 CITY SECRETARY	83,716	134,311	92,266	136,030	111,748
507 FINANCE	268,865	369,377	379,781	457,022	513,316
504 HUMAN RESOURCES	150,476	148,761	156,871	163,366	165,030
505 MGT INFORMATION SERVICES	175,333	192,067	215,757	219,946	244,461
509 PURCHASING	206,115	149,906	136,530	137,407	127,216
512 MUNICIPAL FACILITIES	204,552	168,270	172,700	154,315	122,320
590 NON-DEPARTMENTAL	-	-	-	-	610,163
05/546 HOTEL/MOTEL	126,006	116,717	73,053	128,533	165,241
TOTAL	**1,483,354**	**1,554,587**	**2,613,600**	**2,726,178**	**2,464,131**
PUBLIC SAFETY					
515 POLICE ADMINISTRATION	1,630,031	1,633,350	1,613,491	1,694,185	1,141,414
516 POLICE PATROL	2,180,814	2,189,416	2,266,942	2,413,120	2,872,438
506 CITY MARSHAL	-	-	-	-	216,513
508 MUNICIPAL COURT	262,275	247,424	261,733	299,592	187,790
518 FIRE DEPARTMENT	392,740	1,317,811	570,508	649,222	577,306
511 CODE COMPLIANCE	363,829	424,395	406,482	430,254	427,991
517 ANIMAL CONTROL	183,024	199,627	220,464	233,776	224,740
08/551 CRIME DISTRICT	1,201,818	1,556,757	1,183,890	1,241,916	971,580
TOTAL	**6,214,531**	**7,568,780**	**6,523,510**	**6,962,065**	**6,619,772**
PUBLIC WORKS					
513 STREETS & DRAINAGE	**600,613**	**622,593**	**568,795**	**505,007**	**457,600**
COMMUNITY SERVICES					
522 SENIOR SERVICES	337,001	288,564	297,447	303,546	313,957
524 PARKS MAINTENANCE	307,069	310,309	317,138	286,147	323,686
523 RECREATION	223,272	203,591	248,092	232,719	243,514
520 LIBRARY	375,537	388,130	412,664	418,458	392,533
04/542 PARKS OPERATIONAL	617,227	628,973	690,421	1,752,081	553,367
TOTAL	**1,860,106**	**1,819,567**	**1,965,762**	**2,992,951**	**1,827,057**
ECONOMIC DEVELOPMENT					
540 OPERATIONAL	209,166	100,434	423,068	367,920	124,739
541 DIRECTOR	111,034	111,888	123,857	76,664	122,585
549 DEBT SERVICE	-	-	-	-	1,037,189
TOTAL	**320,200**	**212,322**	**546,925**	**444,584**	**1,284,513**
DEBT SERVICE					
06/549 DEBT SERVICE	**1,330,044**	**959,199**	**770,789**	**3,828,288**	**1,264,942**
GRAND TOTAL	**11,808,848**	**12,737,048**	**12,989,381**	**17,459,073**	**13,918,015**
NET REVENUES	**2,696,404**	**1,374,594**	**561,832**	**466,692**	**(121,245)**
% Expense Increase/(decrease) over prior year	**3.15%**	**12.78%**	**4.98%**	**3.49%**	**-3.83%**

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

	PROJECTED ACTUAL 2016-17	CURRENT BUDGET 2017-18	MYFP 2018-19	MYFP 2019-20	MYFP 2020-21	MYFP 2021-22
GENERAL GOVERNMENT						
501 MAYOR & COUNCIL	278,731	338,472	345,241	352,146	359,189	366,373
502 CITY MANAGER'S OFFICE	521,769	522,522	532,972	543,631	554,504	565,594
503 CITY SECRETARY	105,598	155,552	158,663	161,836	165,073	168,374
507 FINANCE	563,256	559,840	571,037	582,458	594,107	605,989
504 HUMAN RESOURCES	103,954	129,743	132,338	134,985	137,685	140,439
505 MGT INFORMATION SERVICES	335,317	426,663	435,196	443,900	452,778	461,834
509 PURCHASING	125,357	68,331	69,698	71,092	72,514	73,964
512 MUNICIPAL FACILITIES	148,525	102,047	104,088	106,170	108,293	110,459
590 NON-DEPARTMENTAL	1,091,122	907,973	541,570	356,274	363,399	370,667
05/546 HOTEL/MOTEL	296,000	484,200	493,884	503,762	513,837	524,114
TOTAL	**3,569,629**	**3,695,343**	**3,384,687**	**3,256,254**	**3,321,379**	**3,387,807**
PUBLIC SAFETY						
515 POLICE ADMINISTRATION	1,082,754	4,359,719	4,446,913	4,535,851	4,626,568	4,719,099
516 POLICE PATROL	2,996,401	-	-	-	-	-
506 CITY MARSHAL	124,602	140,418	143,226	146,091	149,013	151,993
508 MUNICIPAL COURT	195,960	226,024	230,544	235,155	239,858	244,655
518 FIRE DEPARTMENT	587,401	723,946	738,425	753,194	768,258	783,623
511 CODE COMPLIANCE	320,886	616,328	628,655	641,228	654,053	667,134
517 ANIMAL CONTROL	181,189	232,916	237,574	242,325	247,172	252,115
08/551 CRIME DISTRICT	1,017,526	1,094,675	1,116,569	1,138,900	1,161,678	1,184,912
TOTAL	**6,506,719**	**7,394,026**	**7,541,906**	**7,692,744**	**7,846,600**	**8,003,531**
PUBLIC WORKS						
513 STREETS & DRAINAGE	**467,783**	**575,168**	**586,671**	**598,404**	**610,372**	**622,579**
COMMUNITY SERVICES						
522 SENIOR SERVICES	292,100	313,852	320,129	326,532	333,063	339,724
524 PARKS MAINTENANCE	147,113	599,152	611,135	623,358	635,825	648,542
523 RECREATION	272,153	293,556	299,427	305,416	311,524	317,754
520 LIBRARY	419,637	419,495	427,885	436,443	445,172	454,075
04/542 PARKS OPERATIONAL	442,797	-	-	-	-	-
TOTAL	**1,573,800**	**1,626,055**	**1,658,576**	**1,691,749**	**1,725,584**	**1,760,095**
ECONOMIC DEVELOPMENT						
540 OPERATIONAL	87,177	52,194	53,238	54,303	55,389	56,497
541 DIRECTOR	125,170	-	-	-	-	-
549 DEBT SERVICE	1,026,522	1,029,559	1,031,341	1,026,995	1,031,392	1,029,410
TOTAL	**1,238,869**	**1,081,753**	**1,084,579**	**1,081,298**	**1,086,781**	**1,085,907**
DEBT SERVICE						
06/549 DEBT SERVICE	**6,147,973**	**1,402,454**	**1,402,570**	**1,397,185**	**1,397,247**	**1,390,309**
GRAND TOTAL	**19,685,962**	**16,007,715**	**15,896,563**	**15,959,959**	**16,235,135**	**16,502,343**
NET REVENUES	**(822,496)**	**(1,246,101)**	**(481,791)**	**(5,094)**	**299,337**	**641,358**
% Expense Increase/(decrease) over prior year	**2.96%**	**13.03%**	**-1.28%**	**0.30%**	**2.00%**	**2.00%**

* EXPENDITURES INCREASE 2% ANNUALLY IN FUTURE YEARS
* SALES TAXES INCREASE 2% ANNUALLY IN FUTURE YEARS
* PROPERTY TAXES INCREASE 8% ANNUALLY IN FUTURE YEARS
* OTHER REVENUES INCREASE 1.5% ANNUALLY IN FUTURE YEARS

City of White Settlement



CITY OF WHITE SETTLEMENT
ENTERPRISE FUNDS - MULTI-YEAR FINANCIAL PLAN
2018 - 2022

Water and Wastewater/Sewer Fund

The Multi Year Financial Plan (MYFP) is a planning document. The product of a process, the Water and Sewer 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 Fund but is not binding as is the annual budget.

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

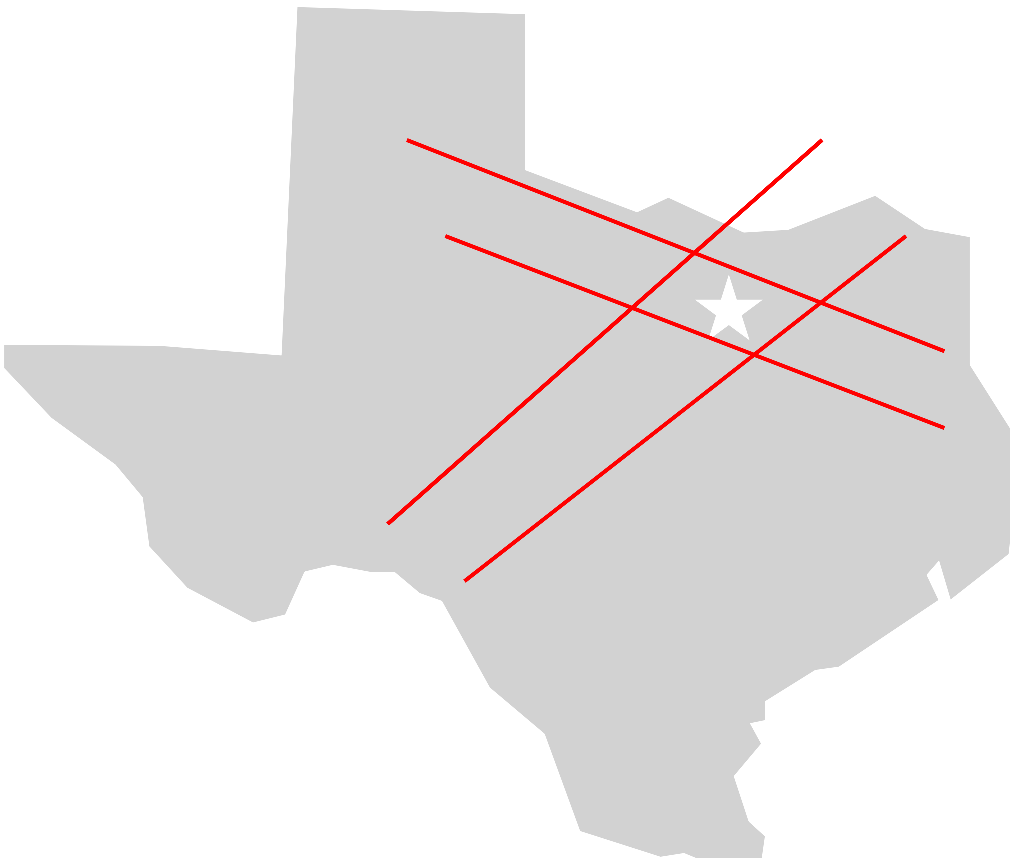
	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16
UTILITY BILLING					
530 PERSONNEL	221,994	229,821	248,805	254,300	259,655
530 MATERIALS & SUPPLIES	41,692	44,817	41,804	42,849	144,896
530 CONTRACTUAL SERVICES	145,364	151,378	189,797	174,543	103,130
530 CAPITAL OUTLAY	53,165	49,669	51,173	62,291	-
TOTAL UTILITY BILLING	**462,215**	**475,685**	**531,579**	**533,983**	**507,681**
WATER					
532 PERSONNEL	391,690	390,715	413,582	438,688	517,244
532 MATERIALS & SUPPLIES	47,918	51,262	53,111	39,669	27,546
532 CONTRACTUAL SERVICES	1,772,303	1,777,181	1,924,239	2,031,949	1,487,965
532 CAPITAL OUTLAY	610,990	681,404	657,204	641,448	-
TOTAL WATER	**2,822,901**	**2,900,562**	**3,048,136**	**3,151,754**	**2,032,755**
WASTEWATER COLLECTION					
533 PERSONNEL	145,371	141,758	152,926	119,912	168,595
533 MATERIALS & SUPPLIES	12,656	18,442	12,191	16,528	9,317
533 CONTRACTUAL SERVICES	1,195,208	1,438,388	1,260,337	1,581,857	1,601,875
533 CAPITAL OUTLAY	-	-	-	-	-
533 TRANSFERS	125,000	130,000	130,000	130,000	-
TOTAL WASTEWATER COLLECTION	**1,478,235**	**1,728,588**	**1,555,454**	**1,848,297**	**1,779,787**
NON - DEPARTMENTAL					
533 PERSONNEL	-	-	-	-	-
533 MATERIALS & SUPPLIES	-	-	-	-	772
533 CONTRACTUAL SERVICES	-	-	-	-	793,604
533 CAPITAL OUTLAY	-	-	-	-	692,604
533 TRANSFERS	-	-	-	-	130,000
533 RESERVES	-	-	-	-	-
TOTAL NON - DEPARTMENTAL	**-**	**-**	**-**	**-**	**1,616,980**
TOTAL BEFORE CONTRACTED SERVICE	**4,763,351**	**5,104,835**	**5,135,169**	**5,534,034**	**5,937,203**
SANITATION					
534 CONTRACTUAL SERVICES	626,197	640,983	658,854	676,380	638,722
TOTAL SANITATION	**626,197**	**640,983**	**658,854**	**676,380**	**638,722**
TOTAL OPERATING EXPENSES	**5,389,548**	**5,745,818**	**5,794,023**	**6,210,414**	**6,575,925**
DEBT SERVICE					
539 CURRENT DEBT SERVICE	1,007,830	921,231	782,722	788,272	784,147
TOTAL DEBT SERVICE	**1,007,830**	**921,231**	**782,722**	**788,272**	**784,147**
TOTAL EXPENSES	**6,397,378**	**6,667,049**	**6,576,745**	**6,998,686**	**7,360,072**
LESS DEPRECIATION	610,990	681,404	645,823	641,448	692,604
NET EXPENSES	**5,786,388**	**5,985,645**	**5,930,922**	**6,357,238**	**6,667,468**
REVENUE	**13,988,607**	**7,044,404**	**7,372,338**	**7,533,158**	**7,976,733**
NET WORKING CAPITAL	8,202,219	1,058,759	1,441,416	1,175,920	1,309,265

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

	PROJECTED ACTUAL 2016-17	CURRENT BUDGET 2017-18	MYFP 2018-19	MYFP 2019-20	MYFP 2020-21	MYFP 2021-22
UTILITY BILLING						
530 PERSONNEL	429,485	354,284	361,370	368,597	375,969	383,488
530 MATERIALS & SUPPLIES	118,790	273,970	279,449	285,038	290,739	296,554
530 CONTRACTUAL SERVICES	100,414	91,788	93,624	95,496	97,406	99,354
530 CAPITAL OUTLAY	-	55,000	56,100	57,222	58,366	59,533
TOTAL UTILITY BILLING	**648,689**	**775,042**	**790,543**	**806,353**	**822,480**	**838,929**
WATER						
532 PERSONNEL	838,755	404,367	412,454	420,703	429,117	437,699
532 MATERIALS & SUPPLIES	55,429	120,500	122,910	125,368	127,875	130,433
532 CONTRACTUAL SERVICES	1,438,813	1,690,476	1,724,286	1,758,772	1,793,947	1,829,826
532 CAPITAL OUTLAY	-	1,000,000	1,020,000	1,040,400	1,061,208	1,082,432
TOTAL WATER	**2,332,997**	**3,215,343**	**3,279,650**	**3,345,243**	**3,412,147**	**3,480,390**
WASTEWATER COLLECTION						
533 PERSONNEL	239,969	269,850	275,247	280,752	286,367	292,094
533 MATERIALS & SUPPLIES	20,653	52,500	53,550	54,621	55,713	56,827
533 CONTRACTUAL SERVICES	1,423,311	1,705,439	1,739,548	1,774,339	1,809,826	1,846,023
533 CAPITAL OUTLAY	-	-	-	-	-	-
533 TRANSFERS	-	-	-	-	-	-
TOTAL WASTEWATER COLLECTION	**1,683,933**	**2,027,789**	**2,068,345**	**2,109,712**	**2,151,906**	**2,194,944**
NON - DEPARTMENTAL						
533 PERSONNEL	-	244,471	249,360	254,347	259,434	264,623
533 MATERIALS & SUPPLIES	899	24,850	25,347	25,854	26,371	26,898
533 CONTRACTUAL SERVICES	58,243	54,437	55,526	56,637	57,770	58,925
533 CAPITAL OUTLAY	690,332	690,332	704,139	718,222	732,586	747,238
533 TRANSFERS	1,003,000	1,236,409	1,261,137	1,286,360	1,312,087	1,338,329
533 RESERVES	-	100,000	102,000	104,040	106,121	108,243
TOTAL NON - DEPARTMENTAL	**1,752,474**	**2,350,499**	**2,397,509**	**2,445,460**	**2,494,369**	**2,544,256**
TOTAL BEFORE CONTRACTED SERVICE	**6,418,093**	**8,368,673**	**8,536,047**	**8,706,768**	**8,880,902**	**9,058,519**
SANITATION						
534 CONTRACTUAL SERVICES	671,221	717,682	732,036	746,677	761,611	776,843
TOTAL SANITATION	**671,221**	**717,682**	**732,036**	**746,677**	**761,611**	**776,843**
TOTAL OPERATING EXPENSES	**7,089,314**	**9,086,355**	**9,268,083**	**9,453,445**	**9,642,513**	**9,835,362**
DEBT SERVICE						
539 CURRENT DEBT SERVICE	851,426	719,663	715,350	693,575	700,375	499,800
TOTAL DEBT SERVICE	**851,426**	**719,663**	**715,350**	**693,575**	**700,375**	**499,800**
TOTAL EXPENSES	**7,940,740**	**9,806,018**	**9,983,433**	**10,147,020**	**10,342,888**	**10,335,162**
LESS DEPRECIATION	690,332	690,332	704,139	718,222	732,586	747,238
NET EXPENSES	**7,250,408**	**9,115,686**	**9,279,294**	**9,428,798**	**9,610,302**	**9,587,924**
REVENUE	**8,332,623**	**9,115,686**	**9,298,000**	**9,483,960**	**9,673,639**	**9,867,112**
NET WORKING CAPITAL	1,082,215	-	18,706	55,162	63,337	279,188

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

City of White Settlement



CITY OF WHITE SETTLEMENT

ENTERPRISE FUNDS - MULTI-YEAR FINANCIAL PLAN
2018 - 2022

Storm Water Fund

The Multi Year Financial Plan (MYFP) is a planning document. The product of a process, the Storm Water Fund MYFP has one document. This document is updated each year to highlight and serve as a reminder of known or perceived future expenses commitments, anticipated revenues and/or related events. It serves as a guideline for budgeting and for managing the resources of the Storm Water Fund but is not binding as is the annual budget.

CITY OF WHITE SETTLEMENT
MULTI-YEAR FINANCIAL PLAN
STORMWATER FUND EXPENSES & NET REVENUES

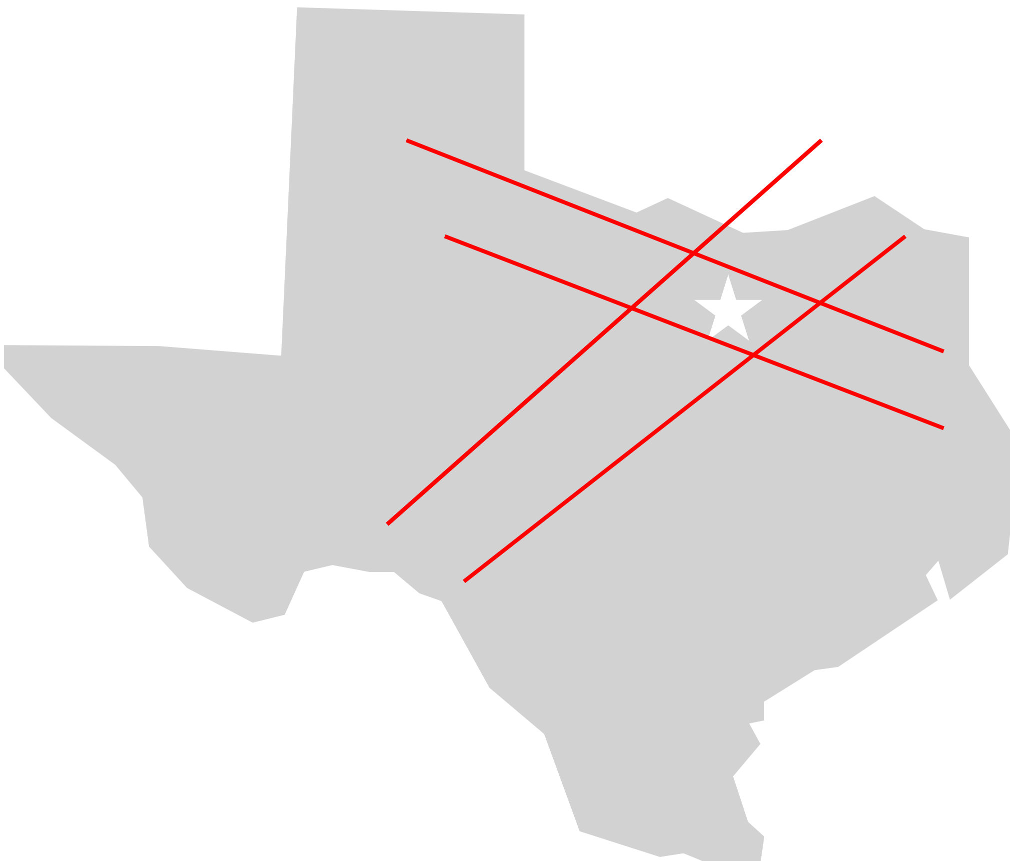
	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16
STORM WATER UTILITY					
578 PERSONNEL	-	-	-	-	-
578 MATERIALS & SUPPLIES	-	-	-	-	-
578 CONTRACTUAL SERVICES	100	100	7,295	25,810	3,299
578 CAPITAL OUTLAY	32,403	31,217	32,737	39,925	39,925
578 TRANSFERS	-	-	-	-	175,000
STORM WATER UTILITY	**32,503**	**31,317**	**40,032**	**65,735**	**218,224**
TOTAL EXPENSES	**32,503**	**31,317**	**40,032**	**65,735**	**218,224**
LESS DEPRECIATION	32,403	31,217	31,631	39,925	39,925
NET EXPENSES	**100**	**100**	**8,401**	**25,810**	**178,299**
REVENUE	**589,526**	**549,375**	**555,083**	**559,792**	**895,704**
NET WORKING CAPITAL	589,426	549,275	546,682	533,982	717,405

CITY OF WHITE SETTLEMENT
MULTI-YEAR FINANCIAL PLAN
STORMWATER FUND EXPENSES & NET REVENUES

	PROJECTED ACTUAL 2016-17	CURRENT BUDGET 2017-18	MYFP 2018-19	MYFP 2019-20	MYFP 2020-21	MYFP 2021-22
STORM WATER UTILITY						
578 PERSONNEL	146,955	261,167	266,390	271,718	277,152	282,695
578 MATERIALS & SUPPLIES	10,224	17,200	17,544	17,895	18,253	18,618
578 CONTRACTUAL SERVICES	98,633	105,275	107,381	109,529	111,720	113,954
578 CAPITAL OUTLAY	56,746	880,238	-	-	-	-
578 TRANSFERS	250,000	209,761	213,956	218,235	222,600	227,052
STORM WATER UTILITY	**562,558**	**1,473,641**	**605,271**	**617,377**	**629,725**	**642,319**
TOTAL EXPENSES	**562,558**	**1,473,641**	**605,271**	**617,377**	**629,725**	**642,319**
LESS DEPRECIATION	56,746	60,000	61,280	63,326	65,133	66,396
NET EXPENSES	**505,812**	**1,413,641**	**543,991**	**554,051**	**564,592**	**575,923**
REVENUE	**678,658**	**615,988**	**646,787**	**659,723**	**672,918**	**686,376**
NET WORKING CAPITAL	172,846	(797,653)	102,796	105,672	108,326	110,453

* EXPENDITURES INCREASE 2% ANNUALLY IN FUTURE YEARS
* STORMWATER FEES INCREASE AT 2% IN FUTURE YEARS

City of White Settlement



CITY OF WHITE SETTLEMENT

ENTERPRISE FUNDS - MULTI-YEAR FINANCIAL PLAN
2018 - 2022

Splash Dayz Fund

The Multi Year Financial Plan (MYFP) is a planning document. The product of a process, the Splash Dayz Fund MYFP has one document. This document is updated each year to highlight and serve as a reminder of known or perceived future expenses commitments, anticipated revenues and/or related events. It serves as a guideline for budgeting and for managing the resources of the Splash Dayz Fund but is not binding as is the annual budget.

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

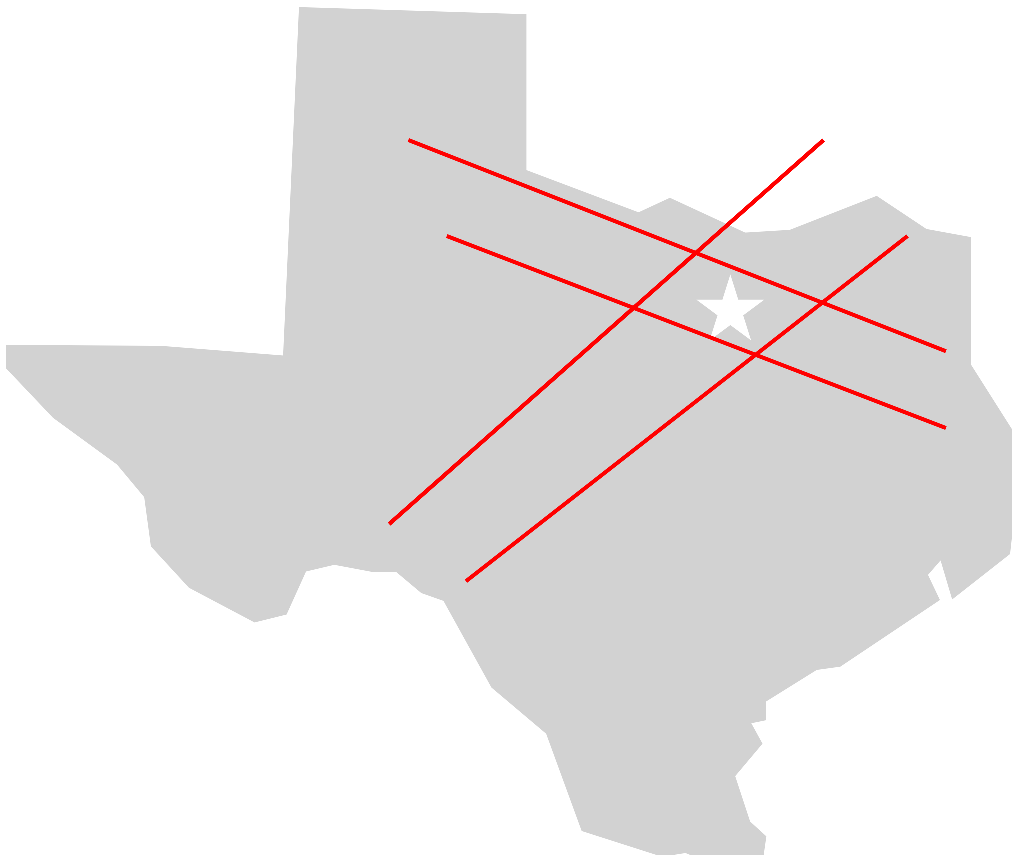
	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16
SPLASH DAYZ WATER PARK					
570 PERSONNEL	-	-	-	-	370,306
570 MATERIALS & SUPPLIES	-	-	-	-	129,200
570 CONTRACTUAL SERVICES	-	-	-	-	237,284
570 CAPITAL OUTLAY	-	-	-	-	5,284
570 TRANSFERS	-	-	-	-	-
SPLASH DAYZ WATER PARK	**-**	**-**	**-**	**-**	**742,074**
SPLASH DAYZ CONVENTION CENTER					
570 PERSONNEL	-	-	-	-	-
570 MATERIALS & SUPPLIES	-	-	-	-	-
570 CONTRACTUAL SERVICES	-	-	-	-	-
570 CAPITAL OUTLAY	-	-	-	-	-
570 TRANSFERS	-	-	-	-	-
SPLASH DAYZ CONVENTION CENTER	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES	**-**	**-**	**-**	**-**	**742,074**
LESS DEPRECIATION	-	-	-	-	5,284
NET EXPENSES	**-**	**-**	**-**	**-**	**736,790**
REVENUE	**-**	**-**	**-**	**-**	**911,873**
NET WORKING CAPITAL	-	-	-	-	175,083

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

	PROJECTED ACTUAL 2016-17	CURRENT BUDGET 2017-18	MYFP 2018-19	MYFP 2019-20	MYFP 2020-21	MYFP 2021-22
SPLASH DAYZ WATER PARK						
570 PERSONNEL	626,840	681,406	695,034	708,935	723,114	737,576
570 MATERIALS & SUPPLIES	266,875	234,240	238,925	243,704	248,578	253,550
570 CONTRACTUAL SERVICES	434,860	538,191	548,955	559,934	571,133	582,556
570 CAPITAL OUTLAY	117,391	-	-	-	-	-
570 TRANSFERS	-	-	-	-	-	-
SPLASH DAYZ WATER PARK	**1,445,966**	**1,453,837**	**1,482,914**	**1,512,573**	**1,542,825**	**1,573,682**
SPLASH DAYZ CONVENTION CENTER						
570 PERSONNEL	-	82,372	84,019	85,699	87,413	89,161
570 MATERIALS & SUPPLIES	-	29,260	29,845	30,442	31,051	31,672
570 CONTRACTUAL SERVICES	-	119,275	121,661	124,094	126,576	129,108
570 CAPITAL OUTLAY	-	-	-	-	-	-
570 TRANSFERS	-	-	-	-	-	-
SPLASH DAYZ CONVENTION CENTER	**-**	**230,907**	**235,525**	**240,235**	**245,040**	**249,941**
TOTAL EXPENSES	**1,445,966**	**1,684,744**	**1,718,439**	**1,752,808**	**1,787,865**	**1,823,623**
LESS DEPRECIATION	117,391	119,739	122,134	124,577	127,069	129,610
NET EXPENSES	**1,328,575**	**1,565,005**	**1,596,305**	**1,628,231**	**1,660,796**	**1,694,013**
REVENUE	**1,850,830**	**1,684,744**	**1,718,439**	**1,752,808**	**1,787,865**	**1,823,623**
NET WORKING CAPITAL	522,255	119,739	122,134	124,577	127,069	129,610

* EXPENDITURES INCREASE 2% ANNUALLY IN FUTURE YEARS
* REVENUES ARE CONSERVATIVLEY BUDGETED TO COVER EXPENSES

City of White Settlement



CITY OF WHITE SETTLEMENT

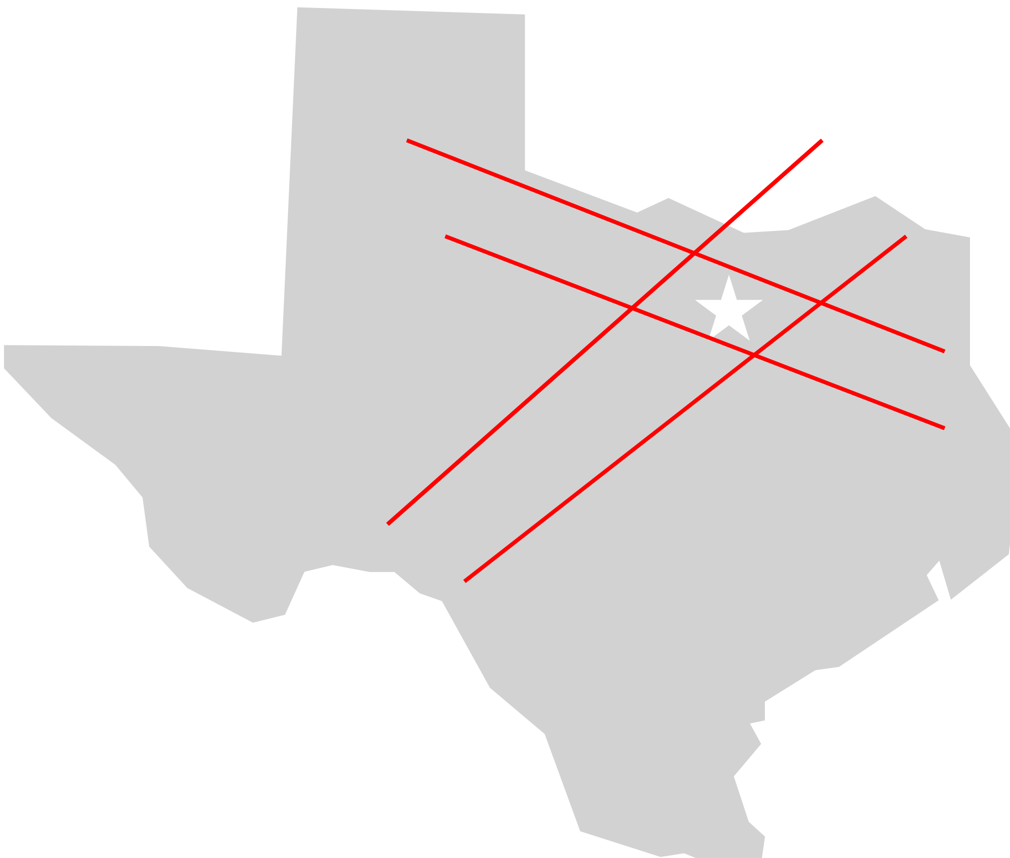
CAPITAL IMPROVEMENTS - MULTI-YEAR FINANCIAL PLAN
2018 - 2022

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.

City of White Settlement Capital Project Fund
Capital Improvement Plan

Projects	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Signal Lights	149,363	-	-	-	-
IT Network Infrastructure & Security	750,000	-	-	-	-
City-wide Phone System	120,000	-	-	-	-
Multiple Street Reconstructions (Tarrant County - Labor & Equipment)	1,000,000	800,000	500,000	500,000	500,000
Dale Lane Reconstruction	1,200,000	-	-	-	-
Traffic Study for North Las Vegas Trail near Shoreview Drive	37,180	-	-	-	-
Police - Female Locker Room Remodel	19,000	-	-	-	-
Fire Engine & Other Equipment	405,000	-	-	-	-
9 Fire SCBA Systems & Tanks	110,724	-	-	-	-
Library Remodel	63,800	-	-	-	-
John Giggs Park - Parking Lot Reconstruction	60,000	-	-	-	-
Municipal Complex Parking Lot Resurfacing	150,000	-	-	-	-
Water Well - Sites #2p and #13p	1,095,271	-	-	-	-
Water Line Replacements	1,837,280	600,000	700,000	800,000	900,000
Wastewater Line Replacements	2,217,318	800,000	900,000	1,000,000	900,000
Convention Center Updates	-	200,000	200,000	-	-
CCPD Vehicles	-	180,000	120,000	120,000	120,000
Total Capital Project Expenditures	**9,214,936**	**2,580,000**	**2,420,000**	**2,420,000**	**2,420,000**

City of White Settlement



BUDGET-IN-BREIF

A critical component of the City's budgeting process is the forecasting of short and long term future revenues, expenditures, and capital needs with consideration of economic, legislative changes, and service levels provided to the City's residents. In order to meet the challenges posed by these dynamics, City Management and Council identified key initiatives that impacted the 2017-2018 fiscal year budget without any change in the service levels. The City did cut unfilled positions in Human Resources, Purchasing, Library and Public Works Departments as well as change the funding source for EDC, Parks and Storm Water staff.

- Implementation of New Information Technology (IT) Infrastructure
- Repair or Replacement of Aging Water and Sewer Infrastructure
- Street Improvements
- Continued Support of Splash Dayz
- Redesign of City Website

Implementation of New Information Technology Infrastructure

The City of White Settlement will move forward with the IT network infrastructure and security features upgrade. This capital improvement plan has a projected budgeted expenditure of $970,000. This expenditure includes the following upgrades:

- Network Cabling throughout the Municipal Complex, Police Department and Splash Dayz
- Upgraded Security Features
- Phone System
- Laptops for MIS Department

Repair or Replacement of Aging Water and Sewer Infrastructure

Working closely with engineers, the City of White Settlement will begin identifying and prioritizing projects for repair or replacement of the water and sewer infrastructure. The City projected budgeted capital expenditures of $6,149,869. Expenditures include:

- Two additional Wells Drilled
- Water Line Replacements
- Sewer Line Replacements

Street Improvements

Street improvements are funded with 5% of the water and sewer franchise fees per the Franchise Fee Ordinance. This exclusively funds improvements of public streets within the City. For the 2017-2018 fiscal year, projects will include:

- 18,009 sq ft on Pemberton
- 155,807 sq ft on Meadow Park (Whitney to West Hills)
- 28,674 sq ft on George (Pem to Las Vegas Trail)
- 19,737 sq ft on Glenn
- 68,256 sq ft on Ozona (Abbott to Terry)
- 53,730 sq ft on Ralph (White Settlement Road to Clifford)
- 53,730 sq ft on Waynell (White Settlement Road to Clifford)

These projects are decided annually based on criteria of base condition, curb and gutters, and underground utilities. Each street reconstruction adds increased value and infrastructure stability.

Support of Splash Dayz Water Park and Convention Center

The General Fund continues to support Splash Dayz' operating losses and capital expenditures for water park improvements and attractions. However, due to the direct effort to increase revenue by a budgeted 10%, and decrease operating expenses due to efficiencies, the budgeted contribution has been significantly minimized from $1.3 million to $750 thousand.

Revenue Trends

General Fund Revenues

	2017 Projected	%	2018 Adopted	%
Property Taxes	$ 4,063,967	38.1%	$ 4,530,729	41.3%
Sales and Other Use Taxes	2,051,058	19.2%	2,135,200	19.5%
Franchise Fees	939,417	8.8%	967,040	8.8%
License & Permits	467,212	4.4%	333,425	3.0%
Fines & Forfeitures	527,474	4.9%	496,000	4.5%
Charges for Service	155,742	1.5%	326,300	3.0%
Administrative Charges	1,072,741	10.1%	1,284,878	11.7%
Interest	105,200	1.0%	63,600	0.6%
Transfers	669,913	6.3%	718,900	6.6%
Other Revenue	615,946	5.8%	109,100	1.0%
Total	**$ 10,668,670**	**100.0%**	**$ 10,965,172**	**100.0%**

The most significant change was the increase in property taxes due to the increase in property values. In addition, the City is expecting fewer revenues from Licenses & Permits, Fines & Forfeitures, and Other Revenue.

Water & Wastewater Fund Revenues

	2017 Projected	%	2018 Approved	%
Water Sales	$ 3,581,174	43.7%	$ 4,084,732	44.8%
Sewer Sales	2,828,057	34.5%	3,455,217	37.9%
Sanitation Sales	757,895	9.2%	836,957	9.2%
Other Charges for Service	324,732	4.0%	338,066	3.7%
Tap Fees	25,230	0.3%	30,000	0.3%
Interest	71,882	0.9%	36,000	0.4%
Intergovernmental	303,274	3.7%	267,714	2.9%
Other Revenue	(459,034)	-5.6%	67,000	0.8%
Transfers	769,287	9.4%	-	0.0%
Total	**$ 8,202,497**	**100.0%**	**$ 9,115,686**	**100.0%**

Water and Sewer Sales were increased due to increased expense needs. The City implemented new rates and rate structure to capture the additional revenue needed. The City is also budgeting for capital expenses in the City's water and wastewater rates going forward.

Appropriated Funds

All funds included in the budget are appropriated funds. In addition, the City has grant, donation, forfeiture, and court technology funds that are included in the City's audited financial statements that are not budgeted for as the City uses these funds as they are available.

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 2017-2018 budget. The budget process is initiated in March with distribution of budget preparation packages to department heads and directors. In May, 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 April 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 April 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, and debt service 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 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, 2017. The tax rate for 2017 tax year is $0.762127. The 2017-2018 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 2017. A public hearing on the budget was conducted according to state and local laws on September 12, 2017. The proposed Tax Rate 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 August 8, 2017 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 Fiscal Year Budget for 2017-2018 and the tax rate were adopted by the majority consent of the City Council on September 12, 2017.

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.

2017-2018 Planning Calendar

Jun 15	Send Notice of Public Hearing on EDC and CCPD Budgets
July 6	CCPD hold Public Hearing and adopts budget
Jul 11	EDC hold Public Hearing and adopts budget
July 20	Send Notice of City Council Public Hearing on EDC and CCPD Budgets to run Jul 27 to be held Sep 12th
July 25	Deadline for Chief Appraiser to certify tax rolls.
July 27	Publish Notice of City Coucil Public Hearings for CCPD and EDC Budgets to be held on August 8th
Aug 1	Certification of anticipated collection rate / Calculation of Effective and Rollback Tax Rates
Aug 3	Send Notices of Public Hearing on proposed tax rate to paper (1/4 page) to run August 10 & August 17 (and publish on website) to be held August 25th and August 29th
Aug 8	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 rollback rate or the effective rate (whichever is lower).
Aug 8	Council holds Public Hearing on CCPD and EDC budgets
Aug 8	Council adopts CCPD and EDC budgets
Aug 10	Send Notices of Public Hearings on operating budget and Tax Rate
Aug 10	Public Notice of Public Hearing on operating budget and Tax Rate
Aug 11	Proposed budget delivered to City Secretary for public inspection
Aug 17	Publish Notice of Public Hearing on Operating Budgets to be held on Sep 12th
Aug 24	Send Notice of Tax Revenue Increase (1/4 page) to be voted on Sep 12 to run August 31 & September 7
Aug 25	Council hold 1st Public Hearing on tax rate
Aug 29	Council hold 2nd Public Hearing on tax rate
Aug 31	Publish Notice of Public Hearing on Tax Revenue Increase (1/4 page)
Sep 7	Public Notice of Tax Revenue Increase (1/4 page) to be voted on Sep 12th
Sep 12	Council hold Public Hearing on Operating Budgets
Sep 12	Council adopts Budgets and Tax Rate
Sep 14	Tax Rate is submitted to Tarrant County & Tarrant Appraisal District

ORDINANCE NO. 2017- 2558

AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR THE CITY OF WHITE SETTLEMENT, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017, AND ENDING SEPTEMBER 30, 2018.

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, the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the Government of the City for the fiscal year beginning October 1, 2017, and ending September 30, 2018, (hereinafter referred as the "Budget"); and

WHEREAS, the Budget, a copy of which is attached hereto as Exhibit "A" and incorporated herein for all purposes, specifically sets forth each of the various projects and departments for which appropriations are delineated , and the estimated amount of money carried in the Budget for each; and

WHEREAS, the Budget has been filed with the City Secretary for at least thirty (30) days before the date the City Council makes its tax levy for the fiscal year and such Budget has been available for inspection by any taxpayer; and

WHEREAS, public notice of a public hearing on the proposed Budget, stating the date, time, place and subject matter of said public hearing, was given as required by the laws of the State of Texas; and

WHEREAS, such public hearing was held on September 12, 2017, prior approval of such date being hereby ratified and confirmed by the City Council, and those wishing to speak on the Budget were heard; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held thereon and has determined that the Budget attached hereto is in the best interest of the City and that same should be approved and adopted;

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

Section 1.

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

Section 2.

The Budget as set forth in Exhibit "A," of the revenue of the City and the expenditures / expenses of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2017 and ending September 30, 2018, is hereby adopted and approved, and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases, accounts and other expenditures proposed in the Budget.

Section 3.

No expenditure / expense of the funds of the City shall hereafter be made except in compliance with the budget and applicable state law; provided, however, that in case of grave public necessity to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been include in the original budget or from time to time be authorized by the City Council as amendments to the original Budget.

Section 4.

The City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the City Secretary. The City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, and any amendments thereto, in the office of the County Clerk of Tarrant County, Texas, as required by State law.

Section 5.

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, all of which investments shall be made in accordance with the law.

Section 6.

Any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this ordinance are hereby repealed and rescinded to the extent of conflict therewith.

Section 7.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

Section 8.

The fact that the fiscal year begins October 1, 2017 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 12th day of September, 2017 by the City Council of the City of White Settlement, Texas.

Approved:

Ronald White
Mayor
By DANNY ANDERSON
MAYOR PRO TEM

Attest:

Amy Arnold, TRMC, CMC
City Secretary

CITY OF WHITE SETTLEMENT TEXAS

ORDINANCE NO. 2017-2560

AN ORDINANCE OF THE CITY OF WHITE SETTLEMENT, TEXAS, AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018, AT A RATE OF <u>$0.762127 PER $100.00</u> OF ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS FOR THE CITY OF WHITE SETTLEMENT, AS OF JANUARY 1, 2017, 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, the City Council of the City of White Settlement, Texas, held a public meeting to discuss and a take a record for the proposed 2017 property tax rate on August 8, 2017 of **<u>$0.762127</u>** upon each one hundred dollar ($100) valuation of all taxable real and personal property within the City of White Settlement, Texas; and,

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time, including providing notice of and conducting public hearings on August 25, 2017 and August 29, 2017 regarding the ad valorem tax levied hereby; and

WHEREAS, the City Council of the City of White Settlement, Texas, hereby finds that the tax for the fiscal year beginning October 1, 2017 and ending September 30, 2018, hereinafter levied for the current expenditures and the general improvements of the City and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council has approved on the 12th day of September 2017, the budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018; 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 2017 as follows:

Tax Rate	Purpose
$0.611219	Maintenance and operations

$0.150908	Interest & sinking on general obligation debt
$0.762127	Total Tax Rate

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $8.33.

Section 2.

That the taxes herein are levied according to law and shall be due and payable on October 1, 2017, and the same shall become delinquent on February 1, 2017. Should any taxpayer fail to make payment before the date of delinquency, the penalty as provided by law shall be assessed until the unpaid taxes and penalty have been satisfied.

Section 3.

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that 2016 taxes and taxes for all subsequent years become delinquent on or after February 1st but not later than May 1st of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer, for all taxes delinquent on or after July 1, 2017.

Section 4.

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all 2017 taxes and taxes for all subsequent years that become delinquent on or after June 1st of the year in which they become delinquent shall, in order to defray the costs of collection, incur an additional 20% of the delinquent tax, penalty and interest.

Section 5.

The tax assessor/collector for Tarrant County is hereby authorized to assess and collect the Ad Valorem taxes, interest, and penalties of the City of White Settlement, Texas. All current and delinquent tax collections on the 2017 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 6.

In the event any section, sub-section, clause, sentence, or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no means affect any other section, sub-section, clause sentence, or phrase of this ordinance, but all the rest thereof shall be in full force and effect just as though the section, sub-section, sentence, clause or phrase so declared or adjudged invalid or unconstitutional was not originally a part thereof.

Section 7.

This ordinance shall be in full force and effect from and after its passage and publication as provided by law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WHITE SETTLEMENT, TEXAS, on this the 12th day of September 2017.

Approved:

Ronald White
Mayor
BY DANNY ANDERSON
MAYOR PRO TEM

Attest:

Amy Arnold, TRMC, CMC
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; 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 2017-2018 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.

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 Funds also provide funding assistance to the General Fund for City administration, finance and personnel services. The transfers for 2017-2018 from the Enterprise FundS are projected to be $1,182,553, Crime Prevention and Control District and Economic Development Corporation will contribute 5% of their half-cent sales tax which are budgeted at $50,131 for Crime District and $52,194 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 2017-2018 fiscal year the debt service portion of the tax rate is $0.150908 per $100 of assessed value. This represents 19.8% of the total adopted rate of $0.762127 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.

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 has approximately 306 days reserve available as of September 30, 2017.

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.

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 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.

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 through the approval of an Ordinance.

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 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 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.

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 effect of the oil and gas industry.

Utility Rates

The City reviews utility rates at least annually to ensure adequate revenues 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.

Investment Policies

The City Council has formally approved a separate Investment Policy for the City 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 2017-2018 annual budget.

FINANCIAL PLAN

PURPOSE OF FINANCIAL PLAN

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

FUND ACCOUNTING

All City accounts are organized on the basis of funds, or account groups, and each is considered a separate accounting unit. The operations of each fund are accounted for with a separate set of self-balancing accounts. Funds are grouped into three types funds: governmental fund, proprietary fund types, and fiduciary 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. The following funds are including in the General Fund:
    - General Fund
    - Pride Commission Fund
- **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. The following funds are special revenue funds:
    - Hotel Occupancy Tax
    - Crime Control & Prevention District
    - Economic Development Corporation
- **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. The following funds are capital projects funds:
    - Street Improvement Fund
    - Capital Improvements Fund

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. 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 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. The following funds are proprietary funds:

- Water and Wastewater Fund
- Storm Water Utility Fund
- Sewer I & I Fund
- Splash Dayz Fund

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. The operational units by fund are listed below:

FUND	DEPARTMENT /DIVISION
General Fund:	
General Government	Mayor and Council
	City Manager's Office
	City Secretary
	Finance
	Human Resources
	Management Information Svcs
	Purchasing
	Municipal Facilities
Public Safety	Police
	Municipal Court
	City Marshal
	Fire

	Code Enforcement Animal Control
Public Works	Streets & Drainage
Culture and Recreation	Senior Services Parks Maintenance Recreation Services Library
Pride Commission	Pride Commission Operational
Debt Service:	Principal and Interest
Special Revenue Funds:	
Economic Development (Cultural/Recreation)	EDC Operational EDC Debt Service
Occupancy Tax (Cultural/Recreation)	Community Promotion and Cultural Center Improvement
Crime Control & Prevention	Crime District Operational
Capital Projects:	
Capital Projects Fund Various	Capital Improvement Projects
Street Improvement Fund	Street Improvement Operational
Enterprise Funds:	
Water & Wastewater Fund	Utility Billing
Water	
	Wastewater Collection Sanitation Debt Service
Sewer I&I Fund	Sewer
Splash Dayz Fund	Water Park Convention Center
Storm Water Utility Fund	Storm Water Operational

BUDGETARY ACCOUNTING BASIS

The City records in detail all transactions affecting the acquisition, custodianship and disposition of anything of value. They are 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. Accounting records for the **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.

BUDGET TYPE

For each budgeted 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.

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.

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, 2016. The City of White Settlement has received a Certificate of Achievement for the last thirty-one consecutive fiscal years since the City initially submitted their Audit in 1985.

REVENUE DESCRIPTIONS,
EVALUATIONS AND PROJECTIONS

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 maintenance and operation tax for the General Fund is set by the City Council. Property Tax Revenue comprises 41.3% of the 2017-2018 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. As the City has been using fund balance in prior years due to City operating the water park, the City Management and Council decided to adopt the rollback tax rate which would keep service levels to the residents unchanged and minimize the use of fund balance.

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.

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 (19.5%) of General Fund revenues. Due to the nature of the taxes, which fluctuates with the economy and the decline in Oil and Gas prices ,the City of White Settlement conservatively estimates sales tax revenues using 12 month trends at the time the budget was being developed.

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. Franchise Fee revenue is 8.8% of the General Fund's budgeted revenues.

As a group, General Property Taxes, Consumer Taxes and Franchise Taxes account for $7,632,969 or 69.6% of the General Fund revenues for fiscal year 2017-2018. This projection is $541,669 or 7.64% more than the previous year collections of $7,091,300.

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 $333,425 or 3.0% of General Fund revenues. License and Permit revenues are projected to decrease $13,340 (3.8%) from the prior year receipts projections at $346,765. The City conservatively estimated Licenses & Permits, using the 12 month trend at the time the budget was being developed.

FINES

Fines are 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 4.5% of General Fund revenues. Projections are based on a level adequate to make traffic enforcement effective. Fines remain consistent from the prior year and are conservatively estimated.

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. This source represents 3.0% of all General Fund revenues. The park fees from the Economic Development Fund were moved and make up the majority of the increase in the General Fund. 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.

ADMINISTRATIVE CHARGES

This revenue source contributes 11.7% to the General Fund revenues for administrative cost share from the Enterprise Funds and Special Revenue Funds. The Water and Wastewater Fund 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 2017-2018 budget incorporated a new calculation based on actual costs supported by each fund for other funds.

TRANSFERS

Transfers totaling $718,900 are made up of $667,000 from Crime Control and Prevention District for Police Department salaries and benefits and $51,900 from Hotel Occupancy Fund for fine art programs. This source represents 6.6% of all General Fund revenues.

ENTERPRISE FUNDS

WATER AND WASTEWATER FUND

Water and Wastewater revenues are received primarily from water sales to City utility customers and wastewater charges. The volume of water to the customers and treatment of sewer is expected to be stable. Projections for the 2017-2018 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 incorporated in the 2017-2018 Budget. Fees charged by the City of Fort Worth will decrease .37% for wastewater and will increase 7.78% for water. Water and sewer rates in the 2017-2018 Budget will increase creating an additional $1.1M in revenues. Residential refuse rates are at $13.26 for the 2017-2018 Budget. IESI continues to bill commercial customers and the City bills for residential accounts. Sanitation revenues are 9.2% of the Water & Wastewater Fund which is an increase of $50,457 from the prior year.

The City of Fort Worth pays $267,714 of the 2009 Certificate of Obligation for their share of the Farmers Branch Sewer Interceptor Line. This accounts for 2.9% of the water and sewer revenues. Other revenue sources totaling $471,066 make up the balance of budget (5.2%) 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 & Wastewater Fund contributes $130,000 annually toward this goal. 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 2017-2018 Budget, a transfer from the General Fund of $746,544 is budgeted for maintenance and operations. The City is expecting a 10% increase in attendance.

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. Revenues are expected to be relevantly consistent to prior year.

OTHER FUNDS' REVENUES

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 economic development 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 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. Revenue estimate is based on estimated water & sewer sales multiplied by 5%.

FUND BALANCE CHANGES

GENERAL FUND

Decrease of 6.98% in fund balance projected due to a balanced budget being adopted with the exception of the transfer to Splash Dayz Fund. The decrease in fund balance is equal to the transfer to the Splash Dayz Fund.

WATER & SEWER FUND

No change in fund balance projected due to a balanced budget being adopted.

ECONOMIC DEVELOPMENT

Decrease of 6.17% in fund balance projected due to revenues being less than debt service payment and administrative costs.

HOTEL/MOTEL

Decrease of 12.65% in fund balance projected due to $180,000 in capital outlay projects being budgeted for in the current year.

DEBT SERVICE

No change in fund balance projected due to a balanced budget being adopted.

SPLASH DAYZ

No change in fund balance projected due to a balanced budget being adopted using the transfer from the General Fund.

CRIME DISTRICT

Decrease of 13.12% in fund balance projected due to 2 new patrol cars being funded in the current year with fund balance.

STREET IMPROVEMENT

Increase of 22.15% in fund balance projected due to building fund balance to continue street overlay projects when bond money is no longer available.

PRIDE COMMISSION

No change in fund balance projected due to a balanced budget being adopted.

STORMWATER UTILITY

Decrease of 17.04% in fund balance projected to complete Quebec/Comal, Grant Circle, and Saddle Hills Park drainage projects.

SEWER I&I

Decrease of 64.11% in fund balance projected due to a large project being budgeted for sewer replacement to reduce I&I.

City of White Settlement
All Funds Summary
Adopted Budget for Fiscal Year 2017-2018

	GENERAL FUND	WATER & SEWER	ECONOMIC DEVELOPMENT	HOTEL/ MOTEL	DEBT SERVICE	SPLASH DAYZ
Beginning Fund Balances / Working Captial	***$10,691,904***	***$21,304,389***	***$605,568***	***$1,092,842***	***$273,144***	***$574,664***
SOURCES & REVENUES						
Property Taxes	$ 4,530,729	$ -	$ -	$ -	$ 1,116,747	$ -
Sales and Other Use Taxes	2,135,200	-	1,043,874	339,000	-	-
Franchise Taxes	967,040	-	-	-	-	-
Licenses & Permits	333,425	-	-	-	-	-
Fines & Forfeitures	496,000	-	-	-	-	-
Charges for Services	326,300	9,012,686	-	-	-	738,200
Administrative Charges	1,284,878	-	-	-	-	-
Interest	63,600	36,000	500	7,000	2,090	-
Transfers	718,900	-	-	-	283,617	946,544
Other Revenues	109,100	67,000	-	-	-	-
TOTAL ALL SOURCES & REVENUES	**$ 10,965,172**	**$ 9,115,686**	**$ 1,044,374**	**$ 346,000**	**$ 1,402,454**	**$ 1,684,744**
USES & EXPENDITURES						
General Government	$ 2,382,099	$ -	$ -	$ -	$ -	$ -
Public Safety	6,299,351	-	-	-	-	-
Public Works	575,168	6,004,614	-	-	-	-
Culture & Recreation	1,626,055	-	-	52,300	-	1,684,744
Economic Development	-	-	52,194	-	-	-
Capital Outlay	-	1,055,000	-	180,000	-	-
Transfers	754,044	1,236,409	-	251,900	-	-
Reserves	75,000	100,000	-	-	-	-
Debt Service	-	719,663	1,029,559	-	1,402,454	-
TOTAL ALL USES & EXPENDITURES	**$ 11,711,717**	**$ 9,115,686**	**$ 1,081,753**	**$ 484,200**	**$ 1,402,454**	**$ 1,684,744**
Ending Fund Balances / Working Captial	***$9,945,359***	***$21,304,389***	***$568,189***	***$954,642***	***$273,144***	***$574,664***

City of White Settlement
All Funds Summary
Adopted Budget for Fiscal Year 2017-2018

	CRIME DISTRICT	STREET IMPROVE.	PRIDE COMMISSION	STORMWATER UTILITY	SEWER I & I	TOTAL
Beginning Fund Balances / Working Capital	***$690,002***	***$1,041,949***	***$11,658***	***$5,034,313***	***$1,661,186***	***$42,981,619***
SOURCES & REVENUES						
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ 5,647,476
Sales and Other Use Taxes	1,002,614	-	-	-	-	4,520,688
Franchise Taxes	-	370,800	-	-	-	1,337,840
Licenses & Permits	-	-	-	-	-	333,425
Fines & Forfeitures	-	-	-	-	-	496,000
Charges for Services		-	-	593,579	-	10,670,765
Administrative Charges	-	-	-	-	-	1,284,878
Interest	1,500	10,000	40	22,409	5,000	148,139
Transfers	-	-	7,500	-	130,000	2,086,561
Other Revenues	-	-	-	-	-	176,100
TOTAL ALL SOURCES & REVENUES	**$ 1,004,114**	**$ 380,800**	**$ 7,540**	**$ 615,988**	**$ 135,000**	**$ 26,701,872**
USES & EXPENDITURES						
General Government	$ -	$ -	$ -	$ -	$ -	$ 2,382,099
Public Safety	326,975	-	-	-	-	6,626,326
Public Works	-	-	-	383,642	-	6,963,424
Culture & Recreation	-	-	7,540	-	-	3,370,639
Economic Development	-	-	-	-	-	52,194
Capital Outlay	100,700	-	-	880,238	1,200,000	3,415,938
Transfers	667,000	150,000	-	209,761	-	3,269,114
Reserves	-	-	-	-	-	175,000
Debt Service	-	-	-	-	-	3,151,676
TOTAL ALL USES & EXPENDITURES	**$ 1,094,675**	**$ 150,000**	**$ 7,540**	**$ 1,473,641**	**$ 1,200,000**	**$ 29,406,410**
Ending Fund Balances / Working Capital	***$599,441***	***$1,272,749***	***$11,658***	***$4,176,660***	***$596,186***	***$40,277,081***

CITY OF WHITE SETTLEMENT
All Funds Summary of Revenues and Expenditures

	ACTUAL FY 2015-16	BUDGETED FY 2016-17	PROJECTED FY 2016-17	ADOPTED FY 2017-18
GENERAL FUND				
REVENUES/SOURCES				
Property Taxes	$ 3,813,041	$ 4,183,500	$ 4,063,967	$ 4,530,729
Sales and Other Use Taxes	2,280,010	1,940,000	2,051,058	2,135,200
Franchise Fees	901,836	967,800	939,417	967,040
Licenses & Permits	294,529	346,765	467,212	333,425
Fines and Forfeitures	492,185	492,600	527,474	496,000
Charges for Service	125,124	122,725	155,742	326,300
Administrative Charges	978,012	1,065,093	1,072,741	1,284,878
Interest	30,293	20,000	105,200	63,600
Transfers	727,318	767,000	669,913	718,900
Other Revenue	(246,920)	84,200	615,946	109,100
TOTAL REVENUES	**$ 9,395,428**	**$ 9,989,683**	**$ 10,668,670**	**$ 10,965,172**
EXPENDITURES/USES				
General Government	$ 1,687,741	$ 2,394,762	$ 2,184,054	$ 2,382,099
Public Safety	5,648,192	5,898,458	5,486,990	6,299,351
Public Works	467,600	623,720	461,145	575,168
Culture & Recreation	1,273,690	1,263,828	1,131,002	1,626,055
Capital Outlay	-	-	8,839	-
Transfers	610,163	1,289,824	1,089,575	754,044
Reserves	986	16,351	-	75,000
TOTAL EXPENDITURES	**$ 9,688,372**	**$ 11,486,943**	**$ 10,361,605**	**$ 11,711,717**

CITY OF WHITE SETTLEMENT

All Funds Summary of Revenues and Expenditures

	ACTUAL FY 2015-16	BUDGETED FY 2016-17	PROJECTED FY 2016-17	ADOPTED FY 2017-18
WATER & SEWER FUND				
REVENUES/SOURCES				
Charges for Service	$ 7,694,546	$ 8,234,623	$ 7,820,362	$ 9,012,686
Interest	28,277	13,000	71,882	36,000
Transfers	-	-	769,287	-
Other Revenue	253,910	85,000	(459,034)	67,000
TOTAL REVENUES	**$ 7,976,733**	**$ 8,332,623**	**$ 8,202,497**	**$ 9,115,686**
EXPENSES/USES				
Public Works	$ 4,983,320	$ 6,460,468	$ 5,395,982	$ 6,004,614
Capital Outlay	692,604	-	690,332	1,055,000
Transfers	900,000	1,003,000	1,003,000	1,236,409
Reserves	-	80,000	-	100,000
Debt Service				
Principal	510,000	566,810	635,000	540,000
Interest	273,272	144,165	140,444	174,663
Other-Fiscal Agent Fee	875	78,182	75,982	5,000
TOTAL EXPENSES	**$ 7,360,071**	**$ 8,332,625**	**$ 7,940,740**	**$ 9,115,686**

CITY OF WHITE SETTLEMENT

All Funds Summary of Revenues and Expenditures

		ACTUAL FY 2015-16		BUDGETED FY 2016-17		PROJECTED FY 2016-17		ADOPTED FY 2017-18
ECONOMIC DEVELOPMENT FUND								
REVENUES/SOURCES								
Sales and Other Use Taxes	$	1,119,175	$	932,000	$	1,010,658	$	1,043,874
Charges for Service		219,046		205,600		175,908		-
Interest		3,843		4,200		14,536		500
Other Revenue		2,402		-		99,489		-
TOTAL REVENUES	**$**	**1,344,466**	**$**	**1,141,800**	**$**	**1,300,591**	**$**	**1,044,374**
EXPENDITURES/USES								
Culture & Recreation	$	553,368	$	548,415	$	442,797	$	-
Economic Development		247,323		387,525		212,346		52,194
Debt Service - P&I		1,037,189		1,026,522		1,026,522		1,029,559
TOTAL EXPENDITURES	**$**	**1,837,880**	**$**	**1,962,462**	**$**	**1,681,665**	**$**	**1,081,753**
HOTEL / MOTEL FUND								
REVENUES/SOURCES								
Sales and Other Use Taxes	$	318,010	$	295,000	$	357,912	$	339,000
Interest		2,082		1,000		8,911		7,000
TOTAL REVENUES	**$**	**320,092**	**$**	**296,000**	**$**	**366,823**	**$**	**346,000**
EXPENDITURES/USES								
Culture & Recreation	$	115,241	$	217,017	$	53,280	$	52,300
Capital Outlay		-		-		-		180,000
Transfer		50,000		60,000		60,000		251,900
Reserves		-		18,983		-		-
TOTAL EXPENDITURES	**$**	**165,241**	**$**	**296,000**	**$**	**113,280**	**$**	**484,200**

CITY OF WHITE SETTLEMENT

All Funds Summary of Revenues and Expenditures

	ACTUAL FY 2015-16	BUDGETED FY 2016-17	PROJECTED FY 2016-17	ADOPTED FY 2017-18
DEBT SERVICE FUND				
REVENUES/SOURCES				
Property Taxes	$ 1,004,927	$ 1,040,000	$ 1,029,956	$ 1,116,747
Interest	3,210	5,931	5,931	2,090
Transfers	638,826	300,000	300,000	283,617
Other Revenue	-	4,230,046	4,230,046	-
TOTAL REVENUES	**$ 1,646,963**	**$ 5,575,977**	**$ 5,565,933**	**$ 1,402,454**
EXPENDITURES/USES				
Transfer	$ -	$ 16,809	$ 488,825	$ -
Debt Service				
Principal	1,405,226	825,000	825,000	775,000
Interest	783,765	605,719	605,698	624,079
Refunding Costs	(281)	4,225,725	4,225,725	-
Other-Fiscal Agent Fee	2,317	2,725	2,725	3,375
TOTAL EXPENDITURES	**$ 2,191,027**	**$ 5,675,978**	**$ 6,147,973**	**$ 1,402,454**
SPLASH DAYZ				
REVENUES/SOURCES				
Charges for Service	$ 261,432	$ 633,750	$ 708,755	$ 738,200
Transfers	650,441	1,342,324	1,142,075	946,544
TOTAL REVENUES	**$ 911,873**	**$ 1,976,074**	**$ 1,850,830**	**$ 1,684,744**
EXPENSES/USES				
Personnel	$ 370,306	$ 693,475	$ 626,840	$ 763,778
Materials & Supplies	129,200	347,985	266,875	263,500
Contractual Services	237,284	567,223	434,860	657,466
Capital Outlay	5,284	367,391	117,391	-
TOTAL EXPENSES	**$ 742,074**	**$ 1,976,074**	**$ 1,445,966**	**$ 1,684,744**

CITY OF WHITE SETTLEMENT

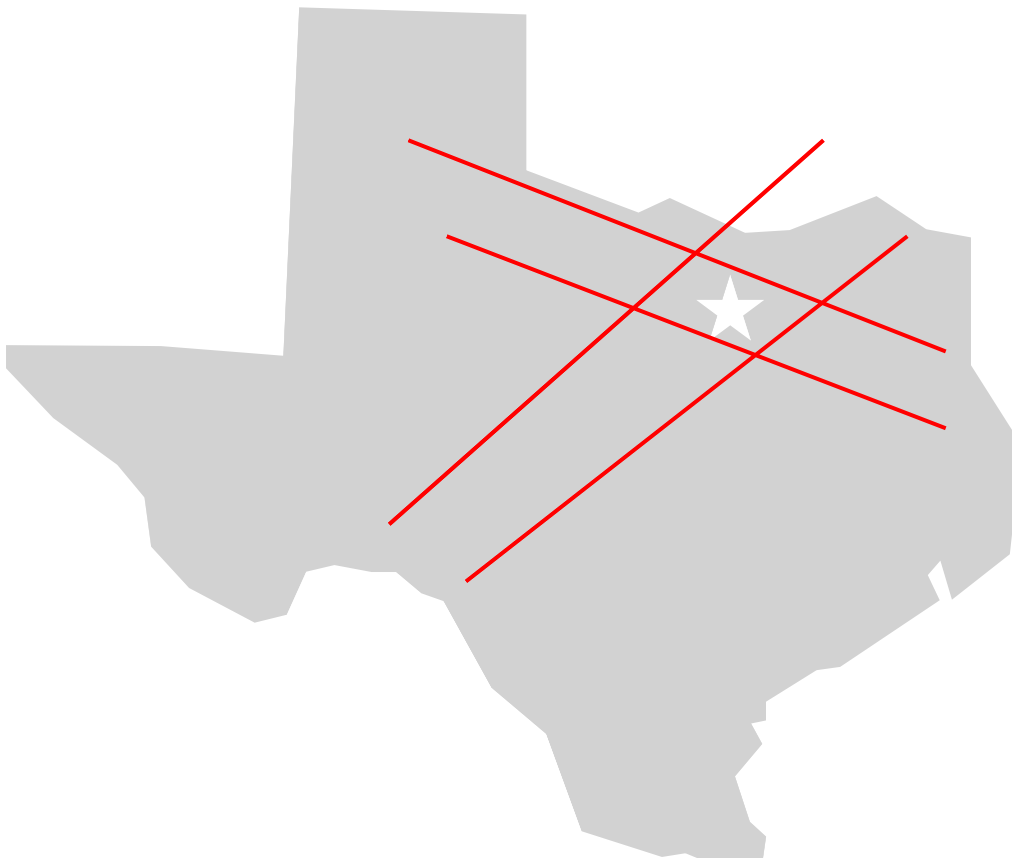
All Funds Summary of Revenues and Expenditures

	ACTUAL FY 2015-16	BUDGETED FY 2016-17	PROJECTED FY 2016-17	ADOPTED FY 2017-18
CRIME DISTRICT FUND				
REVENUES/SOURCES				
Sales and Other Use Taxes	$ 1,088,398	$ 909,851	$ 955,872	$ 1,002,614
Interest	1,323	-	5,608	1,500
Other Revenue	100	-	-	-
TOTAL REVENUES	**$ 1,089,821**	**$ 909,851**	**$ 961,480**	**$ 1,004,114**
EXPENDITURES/USES				
Public Safety	$ 292,954	$ 335,179	$ 321,806	$ 326,975
Capital Outlay	11,626	15,347	7,524	100,700
Transfers	667,000	667,000	667,000	667,000
TOTAL EXPENDITURES	**$ 971,580**	**$ 1,017,526**	**$ 996,330**	**$ 1,094,675**
STREET IMPROVEMENT FUND				
REVENUES/SOURCES				
Franchise Fees	$ 314,941	$ 340,000	$ 318,479	$ 370,800
Interest	4,145	2,200	13,965	10,000
TOTAL REVENUES	**$ 319,086**	**$ 342,200**	**$ 332,444**	**$ 380,800**
EXPENDITURES/USES				
Public Works	$ 24,207	$ -	$ -	$ -
Capital Outlay	66,263	800,000	692,584	-
Transfers	75,000	150,000	150,000	150,000
TOTAL EXPENDITURES	**$ 165,470**	**$ 950,000**	**$ 842,584**	**$ 150,000**

CITY OF WHITE SETTLEMENT
All Funds Summary of Revenues and Expenditures

	ACTUAL FY 2015-16	BUDGETED FY 2016-17	PROJECTED FY 2016-17	ADOPTED FY 2017-18
PRIDE COMMISSION FUND				
REVENUES/SOURCES				
Interest	$ 24	$ -	$ 100	$ 40
Transfers	7,500	7,500	7,500	7,500
TOTAL REVENUES	**$ 7,524**	**$ 7,500**	**$ 7,600**	**$ 7,540**
EXPENDITURES/USES				
Culture/Recreation	$ 7,061	$ 7,500	$ 1,173	$ 7,540
TOTAL EXPENDITURES	**$ 7,061**	**$ 7,500**	**$ 1,173**	**$ 7,540**
STORMWATER FUND				
REVENUES/SOURCES				
Charges for Service	$ 568,176	$ 574,000	$ 565,486	$ 593,579
Interest	8,282	4,500	31,779	22,409
Other Revenue	319,246	-	81,393	-
TOTAL REVENUES	**$ 895,704**	**$ 578,500**	**$ 678,658**	**$ 615,988**
EXPENSES/USES				
Public Works	$ 3,299	$ 270,857	$ 312,558	$ 383,642
Capital Outlay	39,926	-	-	880,238
Transfers	175,000	250,000	250,000	209,761
TOTAL EXPENSES	**$ 218,225**	**$ 520,857**	**$ 562,558**	**$ 1,473,641**
SEWER I&I FUND				
REVENUES/SOURCES				
Interest	$ 638	$ 150	$ 12,045	$ 5,000
Transfers	130,000	130,000	130,000	130,000
TOTAL REVENUES	**$ 130,638**	**$ 130,150**	**$ 142,045**	**$ 135,000**
EXPENSES/USES				
Contractual Services	$ -	$ 35,000	$ -	$ -
Capital Outlay	26,234	150,000	-	1,200,000
TOTAL EXPENSES	**$ 26,234**	**$ 185,000**	**$ -**	**$ 1,200,000**

City of White Settlement



City of White Settlement
FY 2017-2018 Annual Budget
General Fund

The General Fund is the general operating fund for the City. It is used to account for all financial resources except those required to be accounted for in other funds. The General Fund falls within the governmental fund category, which measures funds using current financial resources. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund. The General Fund is the largest fund for the City. The General Fund accounts for the majority of City services, including general government, community services, public safety and public works. Budgeted expenditures include salaries and benefits, materials and supplies, contractual services and capital outlay.

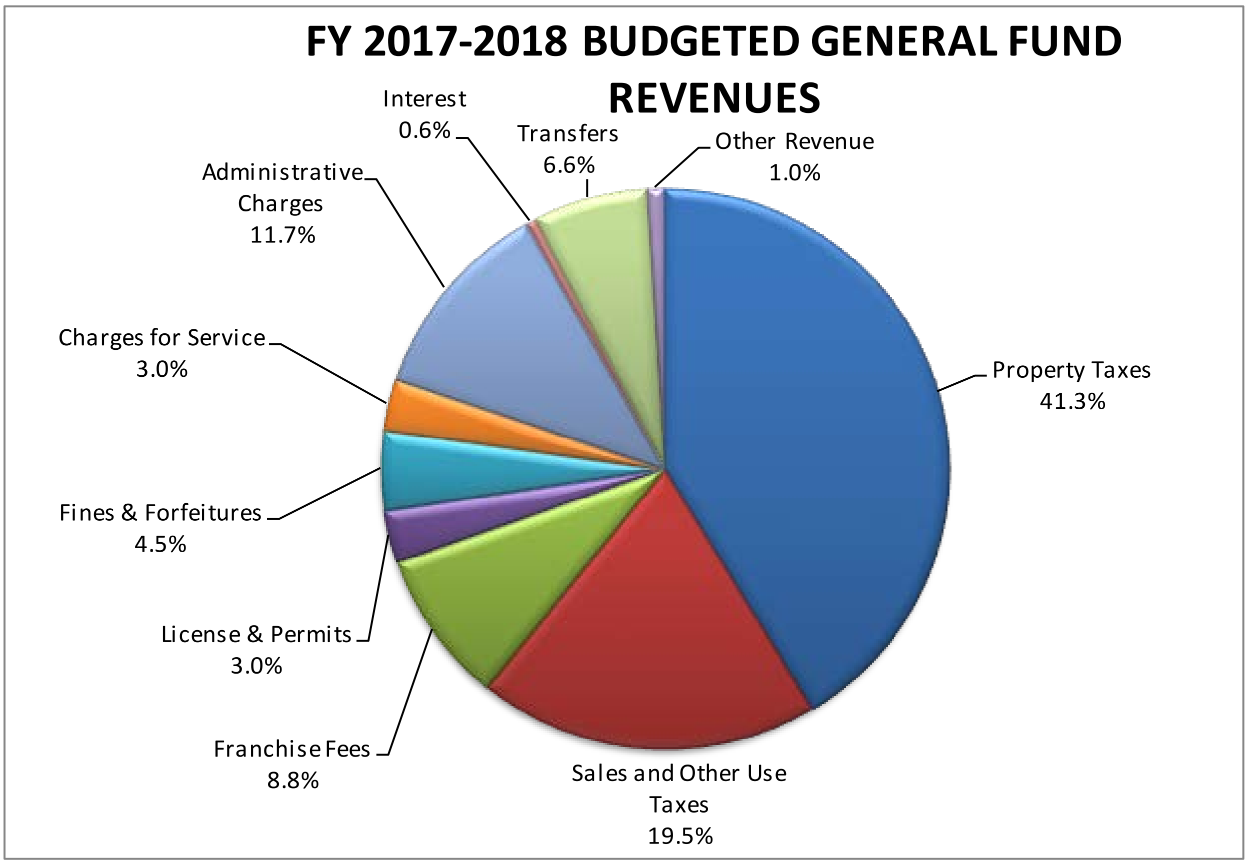
The Pride Commission Fund is also included in this section as it is funded through a transfer from the General Fund.

CITY OF WHITE SETTLEMENT
GENERAL FUND (FUND 01)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
BEGINNING FUND BALANCE	**$ 10,677,783**	**$ 10,384,839**	**$ 10,384,839**	**$ 10,691,904**
REVENUES/SOURCES				
Property Taxes	$ 3,813,041	$ 4,183,500	$ 4,183,500	$ 4,530,729
Sales and Other Use Taxes	2,280,010	1,940,000	1,940,000	2,135,200
Franchise Fees	901,836	967,800	967,800	967,040
Licenses & Permits	294,529	346,765	346,765	333,425
Fines and Forfeitures	492,185	492,600	492,600	496,000
Charges for Service	125,124	122,725	122,725	326,300
Administrative Charges	978,012	1,065,093	1,065,093	1,284,878
Interest	30,293	20,000	20,000	63,600
Transfers	727,318	767,000	767,000	718,900
Other Revenue	(246,920)	84,200	84,200	109,100
TOTAL REVENUES	**$ 9,395,428**	**$ 9,989,683**	**$ 9,989,683**	**$ 10,965,172**
EXPENDITURES/USES				
General Government	$ 1,687,741	$ 2,298,816	$ 2,394,762	$ 2,382,099
Public Safety	5,648,192	5,903,949	5,898,458	6,299,351
Public Works	467,600	623,417	623,720	575,168
Culture/Recreation	1,273,690	1,499,377	1,263,828	1,626,055
Transfers	610,163	1,289,824	1,289,824	754,044
Reserves	986	102,418	16,351	75,000
TOTAL EXPENDITURES	**$ 9,688,372**	**$ 11,717,801**	**$ 11,486,943**	**$ 11,711,717**
ENDING FUND BALANCE	**$ 10,384,839**	**$ 8,656,721**	**$ 8,887,579**	**$ 9,945,359**

Revenues

The General Fund is primarily supported by ad valorem taxes, general sales taxes, franchise taxes, licenses and permits fees, fines, charges for services, miscellaneous revenue sources and administrative transfers from other funds. These revenues are used to finance City departments that provide basic services. City has several other funds; however, most activities that are supported by ad valorem tax dollars are included in the General Fund and Debt Service Fund. Property tax generates the largest percentage of General Fund revenue. Property taxes are levied on both real estate and personal property, according to the property's valuation and the tax rate. General Fund departments provide primary services directly to the public, as well as support services to other City departments. The Finance Department determines administrative service charges due to the General Fund on the Fund's expenditures and the General Fund services provided to each fund. These charges are then budgeted accordingly in all other funds.



Ad Valorem Tax

The City anticipates annual growth in property values and the overall taxable property base. The City receives a significant portion of its revenues from taxes assessed on real and personal property. Taxable property values increased 8.26% to $728,090,810 compared to prior year values of $672,520,436. New construction values decreased to $8,590,824 compared to the prior year of $15,203,730.

The City Council voted to approve the property tax rate of $0.762127 of assessed value (compared to prior year tax rate of $0.755693) with M&O being $0.611219 and Debt Rate at $0.150908 This tax rate will raise more revenue from property taxes than last year's budget by an amount of $425,580, which is an 8.31% increase.

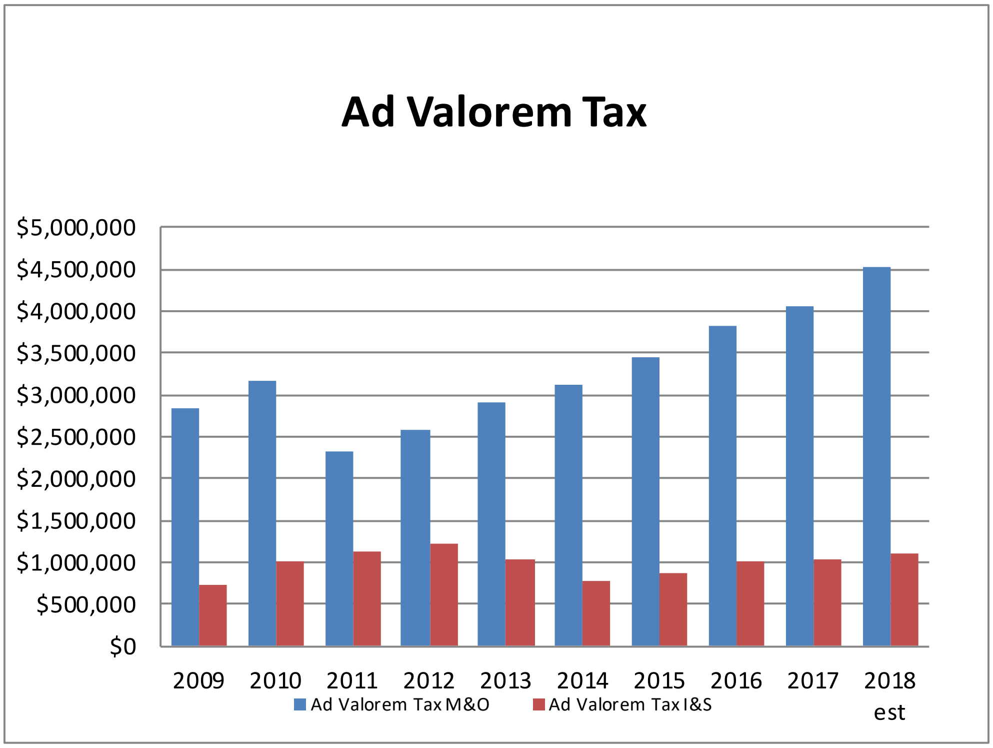
The average taxable value of a residence homestead last year was $49,861. Based on last year's tax rate of $0.755693/$100 of taxable value, taxes imposed on the average home was $376.80. The average taxable value of a residence homestead this year is $68,549. Based on this year's tax rate of $0.762127/$100 of taxable value, taxes imposed on the average home will be $522.43. This is annual increase of $145.63 or about $12.14 a month.

Debt obligation has decreased $38,546 from $1,441,000 to $1,402,454 with $150,000 leveraged from Street Improvement and $133,617 from Water & Sewer Fund.

City of White Settlement
Ten-Year Property Tax Schedule
(Includes Debt I&S)

FY	Tax Levy	Current Collections	Percent	Prior Collections	Total Collections	Percent
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	4,282,033	4,214,836	98.43%	44,917	4,259,753	99.48%
2016	4,731,884	4,663,616	98.56%	55,887	4,719,503	99.74%
2017	5,086,294	4,995,473	98.21%	37,332	5,032,805	98.95%
2018	5,549,224	-	0.00%	-	-	0.00%

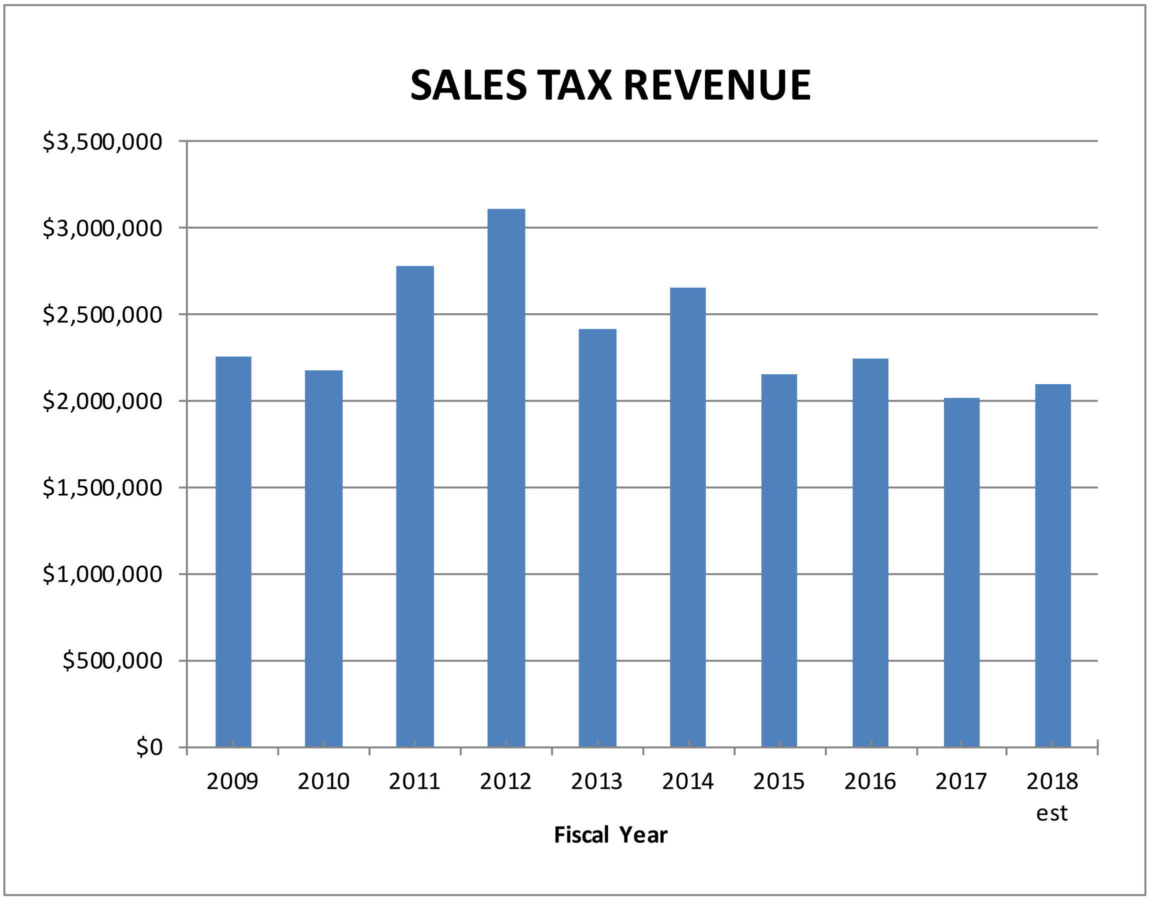
*Interest is not included in this chart.



Year	M & O	Debt Interst & Sinking
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	1,004,927
2017	4,063,967	1,029,956
2018 est	4,530,729	1,116,747

Sales Tax

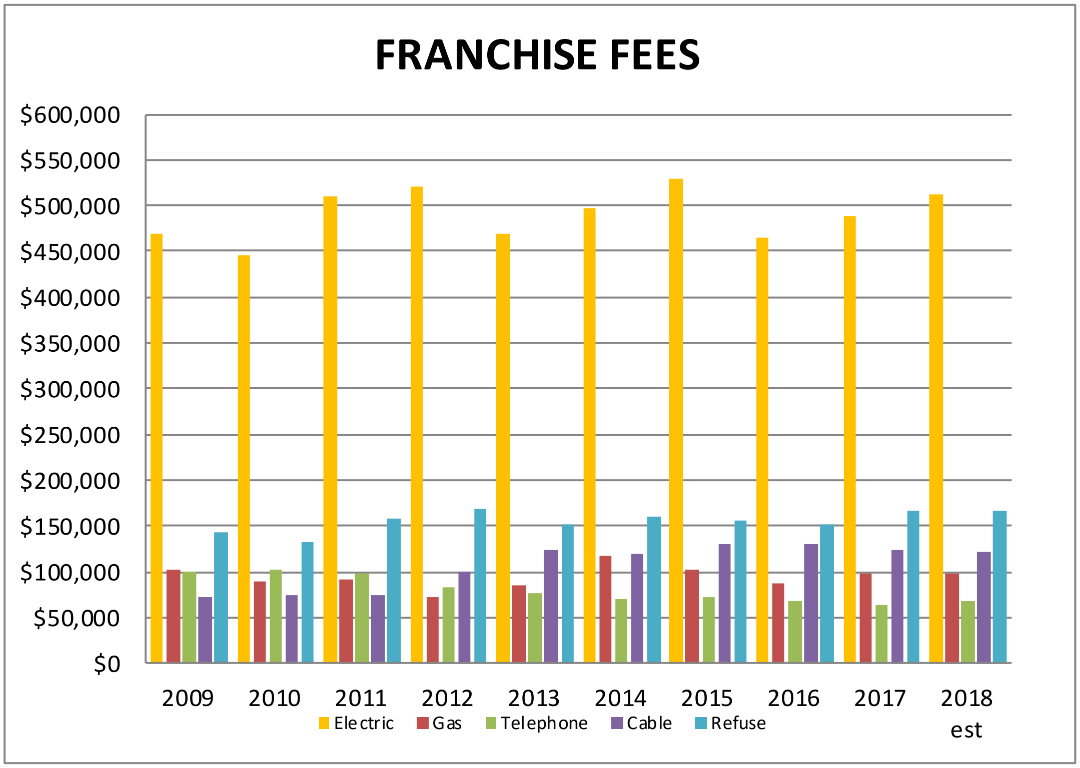
In 2007, two major retail sales stores, Sam's Club and Wal-Mart Supercenter moved outside the city limits into the City of Westworth Village, but the parking lots of both still lie inside the City of White Settlement. The City negotiated an agreement to receive 34% of the 2% sales taxes generated by the two stores; however, the City has not received these payments in FY17. The City is very conservative with their projections due to the uncertainty with the economy.



Year	1% Sales Tax General Fund
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	2,244,239
2017	2,021,316
2018 est	2,100,000

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. 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 accepted the SICFA for their franchise agreement with Charter Cable.



Year	Electric	Gas	Telephone	Cable	Refuse
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	465,173	86,293	67,905	130,481	151,983
2017	487,579	98,034	63,705	123,470	166,629
2018 est	511,920	98,900	67,520	121,250	167,450

Licenses/Permits

This 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.

Fines and Forfeitures

Fines and Forfeitures 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.

Charges for Services

Charges for Services 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.

Administrative Charges

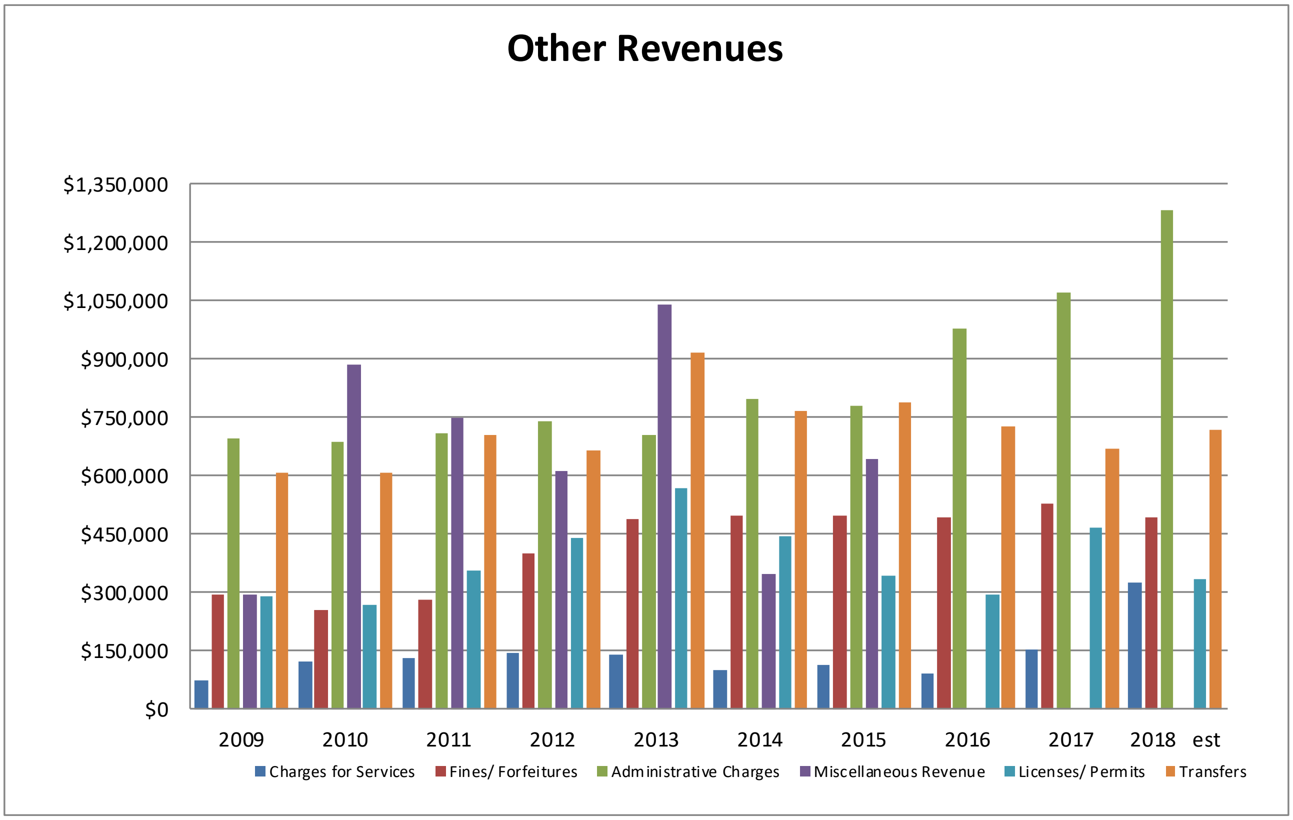
Administrative Charges include administrative cost shares from the Enterprise Fund and Special Revenue Funds for a proportional share of salaries, building costs and sundry charges that have been totally absorbed by the General Fund related to its operation.

Transfers

This 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. Other departments transfer funds as well.

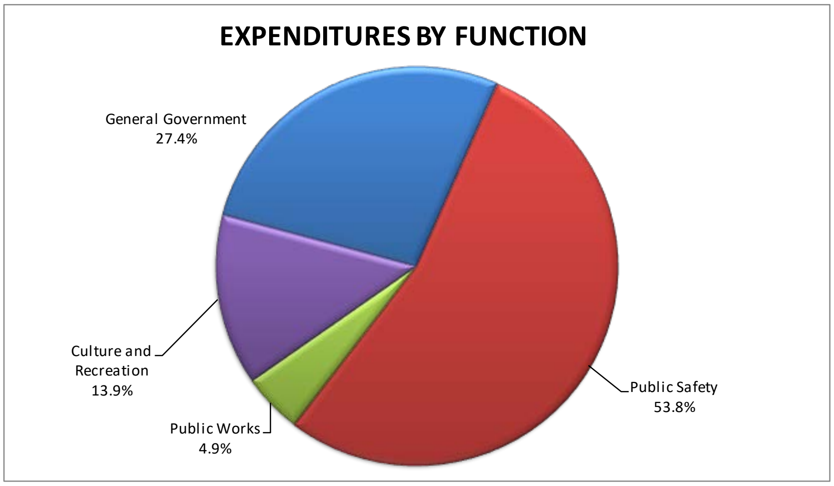
Miscellaneous Revenue

Miscellaneous revenue includes interest earned from the investment of City funds, oil and gas royalties, various grants, insurance refunds, mutual aid contract with county, proceeds from sale of capital assets, and other miscellaneous income.

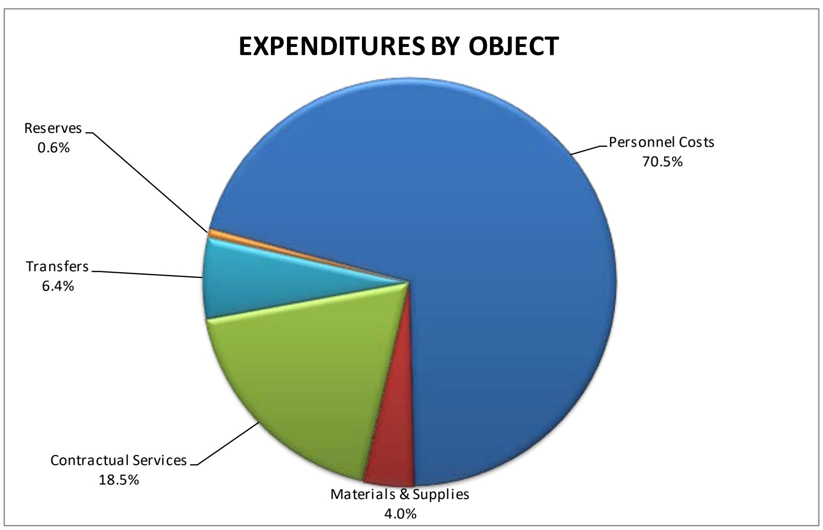


Year	Charges for Services	Fines/ Forfeitures	Administrative Charges	Miscellaneous Revenue	Licenses/ Permits	Transfers
2009	76,814	294,419	696,624	295,242	292,474	607,513
2010	123,392	254,318	687,334	884,807	270,456	609,475
2011	133,352	279,934	710,185	750,629	356,464	705,780
2012	143,182	400,482	741,001	611,106	440,962	667,000
2013	139,062	488,501	707,219	1,042,510	570,299	917,000
2014	99,283	498,863	798,443	349,463	446,294	767,000
2015	113,220	499,021	780,803	641,861	342,718	789,130
2016	93,336	492,184	978,012	-	294,529	727,319
2017	155,742	527,474	1,072,741	-	467,212	669,913
2018 est	326,300	496,000	1,284,878	-	333,425	718,900

Expenditures



		2018 Adopted
General Government	$	3,211,143
Public Safety		6,299,351
Public Works		575,168
Culture and Recreation		1,626,055
Total	**$**	**11,711,717**

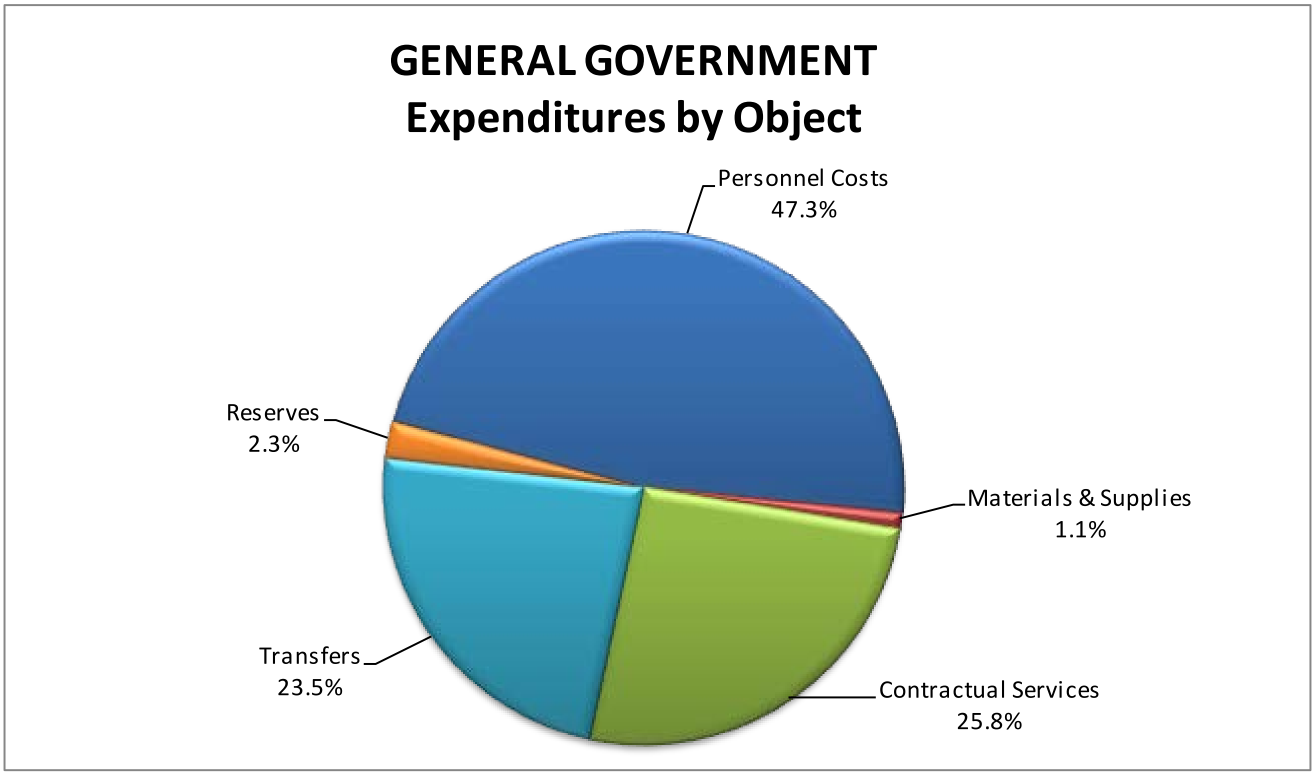


		2018 Adopted
Personnel Costs	$	8,249,602
Materials & Supplies		467,669
Contractual Services		2,165,402
Transfers		754,044
Reserves		75,000
Total	**$**	**11,711,717**

GENERAL FUND

GENERAL GOVERNMENT

The General Government function consists of the City Council, City's Manager's Office, City Secretary, Finance, Human Resources, Management Information Services, Purchasing and Municipal Facilities.



		2018 Adopted
Personnel Costs	$	1,520,198
Materials & Supplies		34,707
Contractual Services		827,194
Transfers		754,044
Reserves		75,000
Total	**$**	**3,211,143**

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. City Council members represent all the citizens of White Settlement and strive to make decisions that will support the good of the community.

The City Council, 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

- Maintain the financial integrity of the City while providing for program development, implementation and service delivery to meet the needs of the community
- Encourage and promote commercial development
- Provide political leadership to continue cultivating a positive community spirit

FY 18 Objectives

- Attend all regular meetings, special-called meetings, and work sessions of the City Council
- Make timely appointments to the various Advisory Boards and Commissions
- Periodically review and adopt revisions to the Capital Improvement Program
- Actively support community involvement by engaging in City supported functions

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Meetings Held / 100% Attendance	28/13	28/23	18/18
# of Board Vacancies	-	5	1
# of City Supported Activities with Council Attendance	Unknown	9	10

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 3,520	$ 8,025	$ 4,252	$ 4,536
Materials & Supplies	1,994	12,090	11,742	800
Contractual Services	160,499	272,963	262,737	308,136
Capital Outlay	-	9,854	-	-
Reserves	-	15,703	-	25,000
Total	**$ 166,013**	**$ 318,635**	**$ 278,731**	**$ 338,472**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Mayor	1	1	1	1
Mayor Pro-Tem	1	1	1	1
Council	4	4	4	4
Total	**6**	**6**	**6**	**6**

City Manager's Office

Description

The City Manager's Office is responsible for administering the programs and policies, including the annual budget, established by the City Council. It directs and coordinates the operations of City departments and informs and advises the City Council regarding City transactions, existing conditions and future requirements. The City Manager and staff act as liaisons among City Council, citizens, and other organizations.

Goals (Refers back to 2.0 City Goal)

- Effectively execute City Council policies, programs and directives.
- Ensure that all City operations are conducted efficiently and effectively.
- Respond promptly to citizen comments and requests.

FY 18 Objectives

- Respond to 98% citizen requests within one business day of receipt.
- Maintain all fund balance reserves at policy levels.
- Work with the Finance Department on a general capital improvement plan.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
% of Citizen Requests Responded to within 1 Day	99%	90%	98%

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 224,527	$ 511,495	$ 508,648	$ 449,440
Materials & Supplies	1,599	2,655	2,272	2,070
Contractual Services	11,511	11,683	10,850	21,012
Reserves	986	648	-	50,000
Total	**$ 238,623**	**$ 526,481**	**$ 521,770**	**$ 522,522**

PERSONNEL SCHEDULE				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
City Manager	1	1	1	1
Asst. City Manager	-	1	1	1
Administrative Assistant	1	1	-	-
Receptionist	-	-	1	1
Information Officer	-	1	1	1
Total	**2**	**4**	**4**	**4**

City Secretary

Description

The City Secretary is appointed by the City Council as established under the City Charter and Local Government Code. The position has certain prescribed duties serving in several capacities including administration of City Council Meetings, legal notices, and publications; administration of Code of Ordinances; serving as the Chief Municipal Elections Officer; administration of Records Management including requests for information; Controller of Council Legislation, municipal contracts and agreements; Filing Authority of claims against the City and Conflict of Interest forms; Coordinator and Filing Authority of City boards and commissions; Administrator of Texas Alcoholic Beverage Commission (TABC) Applications; and Administrative Secretary to the Economic Development Board of Directors.

The City Secretary keeps the corporate seal. The City Secretary keeps a register of bonds issued by the municipality. The City Secretary keeps the official Election Registry of the City. The City Secretary serves as the Public Notary of the city.

Goals

- Uphold constitutional government and the laws of the community
- Impart standards of quality and integrity that merit public confidence
- Strive to improve the administration of the City Secretary office

FY 18 Objectives

- Attend and record 100% of meetings as required
- Post and record accurate meeting agendas and minutes
- Attend continued educational course and/or meetings as available and required

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
% of Meetings Attended	99%	99%	100%
% of Minutes Posted within 7 Days of Approval	100%	100%	100%
# of Municipal Elections Administered	2	1	2
# of Continuing Education Opportunities Attended	9	6	6

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 79,115	$ 78,281	$ 76,398	$ 95,047
Materials & Supplies	1,584	1,600	1,457	2,111
Contractual Services	31,049	64,935	27,743	58,394
Total	**$ 111,748**	**$ 144,816**	**$ 105,598**	**$ 155,552**

PERSONNEL SCHEDULE				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
City Secretary	1	1	1	1

Human Resources

Description

The Human Resources Division (HR) reports to the Director of Finance. HR administers the City's compensation and fringe benefits program; prepares and revises job classifications; administers recruitment and selection processes; maintains employee records; and administers the Risk Management program. HR works to educate, facilitate, and collaborate with departments in a professional manner to accomplish the goals of the City.

The HR Coordinator also serves as the City's Civil Service Director. The Civil Service Director represents 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

- Assist departments with recruitment; new employee onboarding; processing and following up on worker's compensation and unemployment claims; disciplinary actions; maintaining personnel files and maintaining compliance within federal, state and local rules and regulations.

- Coordinate and administrate the City's compensation and benefits package with the goal to attract, promote, and retain quality employees.

- Assist the Police Department, as the Civil Service Director, with entry level and promotional testing and conducting investigations, as needed.

FY 18 Objectives

- Develop a 3-year plan to perform salary surveys

- Review, update, and issue a revised personnel policy manual

- Attend at least one human resource or civil service training programs

- Develop and implement organizational training for sexual harassment

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Applications Processed	Unknown	968	1,000
# of Employees Hired	49	487	300
# of Workers Comp. Injury Reports Processed	41	46	40

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 132,338	$ 102,770	$ 64,044	$ 81,088
Materials & Supplies	3,304	6,211	2,422	2,700
Contractual Services	29,388	41,602	37,488	45,955
Total	**$ 165,030**	**$ 150,583**	**$ 103,954**	**$ 129,743**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
HR Director	1	1	-	-
HR Coordinator	-	-	1	1
Receptionist PT	2	1	-	-
Total	**3**	**2**	**1**	**1**

The City cut the unfilled Receptionist PT position.

Management Information Services (MIS)

Description

Management information services (MIS) strives to provide City departments with a stable, reliable computer environment so required information may be obtained in a timely manner for decision making processes. Information Services assists all City departments in identifying future information technology (IT) requirements, and is responsible for management of a long-term planning process to meet these requirements.

Goals (Refers back to 2.0 & 5.0 City Goal)

- Provide City Departments with a stable, secure, reliable computer network environment.
- Lead in effectively planning for technology improvements that directly aligns with departmental goals.
- Provide timely and accurate public information on the City's website.

FY 18 Objectives

- Maintain the computer network in operation 8+ hours per day, 5 days per week.
- Provide same day response for software and equipment support.
- 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 IT infrastructure

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Computers Maintained	200	210	220
# of Servers Maintained	15	20	30
# of Cell Phones Maintained	25	30	30
# of Laptops/Notebooks Maintained	20	30	30
Average Time on Work Orders Per Month (hrs)	8	4	2
Average Down Time for System Failures (hrs)	8	4	2

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 152,597	$ 219,237	$ 218,275	$ 258,339
Materials & Supplies	3,154	9,024	8,886	1,500
Contractual Services	88,710	108,156	108,156	166,824
Capital Outlay	-	20,290	-	-
Total	**$ 244,461**	**$ 356,707**	**$ 335,317**	**$ 426,663**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
MIS Manager	1	1	1	1
MIS Technician	1	2	2	2
Total	**2**	**3**	**3**	**3**

Finance

Description

The Finance Department provides accurate and timely financial reporting to parties with a vested interest in the City's financial activity and health. The Finance Department recommends and implements sound fiscal policies, safeguards the City's assets, and assures the effective use of fiscal resources in accordance with the City's policies and procedures, generally accepted accounting principles, pertinent rules and laws, and best practices. The Finance Department includes the functions of accounting, budgeting, payroll, accounts receivable, accounts payable, cash and investment management, and debt management.

Goals

- Safeguard the City's assets by ensuring policy and procedures are established and followed within a good internal control system.

- 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 in order to realize a competitive rate of return, while protecting the City's safety of principal, in accordance with the City's Investment Policy and procedures.

- Control costs through creating operational efficiencies (processes) in the both the Finance Department and all other Departments.

FY 18 Objectives

- Implement new purchase card program and increase purchases on purchase cards to at least $250,000 annually.

- Increase ACH and EFT payments to vendors by 10%.

- Implement new time and attendance program.

- Provide three basic financial training classes for City employees.

- Earn the Certificate of Achievement for Excellence in Financial Reporting for the 31st consecutive year.

- Earn the Distinguished Budget Presentation Award for the 30th consecutive year.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Property Tax Levy Collection Rate	98.56%	98.21%	98%
Journal Entries Processed	765	1,200	1,000
Accounts Payable Checks Processed	4,523	3,957	3,500
EFT/ACH's Processed	134	268	350
1099's Issued	118	123	150
Payroll Checks Processed	493	551	550
Payroll Direct Deposits Processed	Unknown	4,555	5,000
W-2's Issued	175	366	450
Average Yearly Yield on Investments	0.36%	0.93%	1.20%
Purchase Card Purchases	107,159	123,286	250,000

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 438,760	$ 522,656	$ 489,686	$ 507,935
Materials & Supplies	11,404	13,902	13,402	11,420
Contractual Services	63,152	74,300	60,168	40,485
Total	**$ 513,316**	**$ 610,858**	**$ 563,256**	**$ 559,840**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Finance Director	1	1	1	1
Asst. Finance Director	1	1	1	1
Senior Accountant	-	-	1	1
Technician	3	3	2	2
Total	**5**	**5**	**5**	**5**

Purchasing

Description

The Purchasing Division reports to the Director of Finance. The Purchasing Division provides purchasing support for all City departments, disposes of obsolete and surplus materials/ equipment and confiscated property, and manages the City's vendor relationships. The Purchasing Division assists departments with compliance with the State Law requirements for purchases, including identifying historically underused businesses in the County, and preparation and administration of all formal bids, and request for proposals. The Purchasing Division is responsible for processing purchase orders from initial request from the department to invoice receipt and payment.

Goals

- Maximize resources utilizing cooperative purchasing agreements with other governmental entities, contractual purchasing agreements, and the bidding process.

- Review and update, when necessary, the City's purchasing policies for applicable legislative changes affecting municipalities purchasing laws.

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

FY 18 Objectives

- Increase the average number of bids/proposals received per formal solicitation by 10%.

- Increase the number of purchases using inter-local / cooperative agreements by 10% to reduce both the formal bid/proposal costs and time to procure services/goods.

- Attend at least one purchasing training program.

- Hold at least two training sessions for City employees on Purchasing training.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Requistions Processed	1,113	736	500
# of Purchase Orders Issued	244	215	300
# of Purchasing Training Sessions Held	-	1	2
# of RFP/RFQ	1	6	10
Avg. # of bids/proposals received per formal solicitation	1	5.3	5.8
# of Purchases using cooperative/interlocal agreements (PO only)	74	80	100
# of Auction Items	39	94	50
$ from Sale of Surplus Items	$ 122,818	$ 49,543	$ 30,000

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 110,098	$ 119,726	$ 105,303	$ 60,816
Materials & Supplies	4,284	7,284	5,429	550
Contractual Services	12,834	24,894	14,625	6,965
Total	**$ 127,216**	**$ 151,904**	**$ 125,357**	**$ 68,331**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Purchasing Buyer	2	2	2	1
Purchasing Clerk PT	-	1	-	-
Total	**2**	**3**	**2**	**1**

The City cut the unfilled position and reorganized the department moving one employee to Water & Wastewater Fund.

Municipal Facilities

Description

Municipal Facilities is responsible for providing building and facility maintenance repair services for all departments throughout the City. The primary responsibilities include, but are not limited to, maintenance of the heating and air conditioning systems, maintenance of electrical and plumbing systems, and repairing and upgrading structures and facilities in need of service.

Goals

- Maintain each facility at peak operating efficiency and reduce overall maintenance cost while expanding current service levels.
- Encourage staff to obtain and maintain necessary trade licenses and certifications for improved service.
- Actively respond to departmental customer requests for building maintenance services.

FY 18 Objectives

- Create a preventative maintenance program for the heating and air conditioning systems for all City buildings.
- Schedule all facilities for an annual maintenance review, noting maintenance priorities and programming repairs and upgrades.
- Budget and schedule staff to attend the necessary CEU training certifications and workshops required for licenses and improved skills (electrical, HVAC, plumbing, etc.).
- Complete 90% of departmental work order requests within 7 days of receipt.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
% of Work Orders Completed within 7 Days	82%	86%	90%
HVAC Air Filter Replacement Program - Implementation & Completion	N/A	N/A	80%
LED Light Bulb Replacement Program - Implementation & Completion	N/A	N/A	100%
# of Service Tickets Completed	178	152	180

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 59,631	$ 57,380	$ 57,279	$ 62,997
Materials & Supplies	8,007	11,551	11,265	4,800
Contractual Services	54,682	80,652	79,981	34,250
Total	**$ 122,320**	**$ 149,583**	**$ 148,525**	**$ 102,047**

PERSONNEL SCHEDULE				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Facilities Worker II	1	1	1	1
Facilities Worker I PT	1	-	-	-
Total	**2**	**1**	**1**	**1**

Non-Departmental

Description

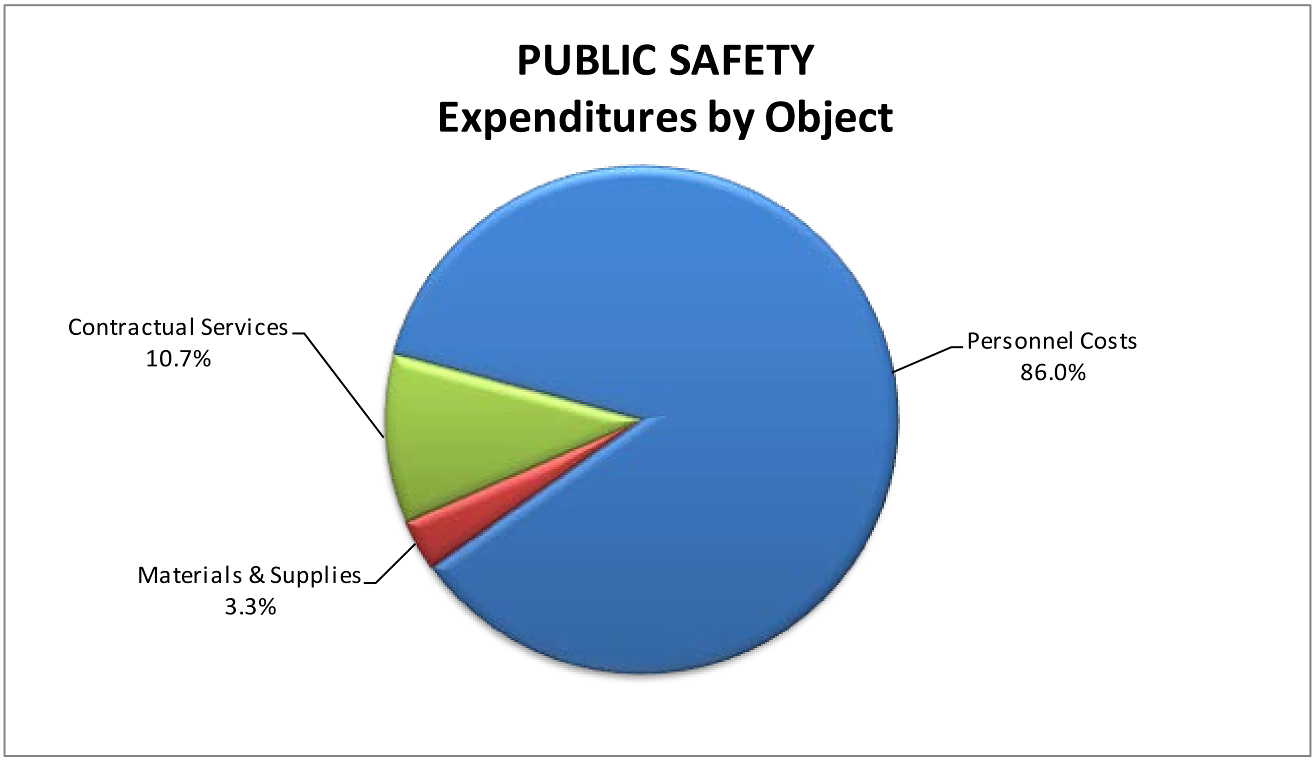
The Non-Departmental Division, managed by the Finance Department, provides cost effective services to the General Fund that cannot be divided into individual department costs, such as general insurance, postage, electrical and water utilities, property tax collection and office supplies used by multiple General Fund departments. Non-Departmental also budgets for the transfers out to other funds. Currently, no positions are budgeted within the Non-Departmental Division.

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Materials & Supplies	$ -	$ -	$ -	$ 8,756
Contractual Services	-	1,546	1,546	145,173
Transfers	610,163	1,289,824	1,089,575	754,044
Total	**$ 610,163**	**$ 1,291,370**	**$ 1,091,121**	**$ 907,973**

GENERAL FUND

PUBLIC SAFETY

The Public Safety function being the Police, Municipal Court, Marshal's Office, Fire, Animal Control and Code Enforcement, represents the largest operating division of the City of White Settlement.



		2018 Adopted
Personnel Costs	$	5,415,988
Materials & Supplies		208,436
Contractual Services		674,927
Total	**$**	**6,299,351**

Police

Description

The White Settlement Police Department is a State Recognized Agency by the Texas Police Chief's Association Best Practices Program and is dedicated to providing the highest level of service to the citizens by protecting our community. The Vision of the Police Department is "To make the City of White Settlement the safest place in Tarrant County to live, work or visit." The Chief of Police is assisted in the administration of the Police Department by the Assistant Chief of Police. The Police Department is comprised of two distinct areas; **Support Services** and **Operations**.

The **Support Services** is responsible for the Communications Division, the Records Division, the Holding Facility, Backgrounds and Internal Affairs, Community Services, along with seasonal School Crossing Guards. The departments' Communication and Dispatch Division is operated 24 hours a day, seven days a week answering 911 emergency calls, providing two-way radio and computer aided dispatch with officers, and handling other calls for police service.

The **Operations Division** consists of the Patrol Division, the Criminal Investigation Division, Property & Evidence, and Crime Scene Investigations. The purpose of the Patrol Division is the maintenance of law and order through timely response to calls for service, preliminary investigation of criminal offenses, apprehension of persons committing crimes, enforcement of traffic laws and working vehicular accidents. Further, the patrol division enhances the furtherance of crime prevention efforts through interaction with citizens providing a deterrent through officer presence. The purpose of the Criminal Investigation Division is for follow-up investigations on most criminal offenses reported to the police department. The Property, Evidence and Crime Scene Unit provides secure storage for property and evidence which is turned in or seized by officers related to crimes until needed for court purposes or are no longer needed and released to owners. This unit also is responsible for providing crime scene investigation 24 hours a day, seven days a week when needed for high profile, large or complicated crime scenes.

Goals (Refers back to 5.0 City Goal)

- Receive and dispatch calls for service in a timely and efficient manner.
- Enter data into State and National databases without errors.
- House persons charged with criminal offenses safely and transfer prisoners to Tarrant County Jail effectively.
- Promote crime prevention and awareness programs, educate all citizens in our community of special programs, and provide healthy community relationship and support.
- Provide a timely patrol response for initial police calls for service.
- Reduce traffic accidents through traffic enforcement.

- Provide sufficient patrol units to handle calls for service and conduct preventative patrol.

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

- Enhance officer skills through continuing training and education to ensure officers are current in laws and police techniques, as well as supervisors who are knowledgeable in management and leadership practices.

- Maintain a safe and efficient fleet for City operations.

FY 18 Objectives

- Receive, input and dispatch Priority 1 calls within 3:15 and Priority 2 and 3 calls within four minutes.

- Enter data into State and National databases with less than .15% error rate.

- Transfer prisoners charged with County offenses to Tarrant County Jail within 2 days.

- Conduct two Citizen Police Academies per year and increase attendance at community events to 24 per year.

- Complete applicant hiring and background investigations within 30 days.

- Maintain an average response time for Priority One calls to less than 3:30 and non-emergency calls to four minutes.

- Maintain four patrol units on patrol 78% of the time.

- Maintain five units on patrol 34 % of the time.

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

- Decrease liability through training to enhance officer skills, knowledge and abilities.

- Obtain full staffing to insure quick and effective response to community needs.

- Maintain the department’s Recognized Agency status by the Texas Police Chief’s Assoc.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Calls for Service	27,458	32,356	33,350
Avg Time Priority 1 Calls in Queue	3:31	4:21	3:15
Avg Time Priority 2 Calls in Queue	4:38	4:20	4:00
TCIC/NCIC Rejection %	0.03%	0.19%	0.15%
Average Jail Stay	2 Days	2 Days	2 Days
# of Community Service Events Attended/Conducted	N/A	N/A	24
Priority 1 Response Times	3:42	3:38	3:30
Priority 2 Response Times	4:13	3:48	4:00
Accident Reports	140	161	150
Traffic Citations	3,620	3,463	3,600
4 Units on Patrol	76%	73%	78%
5 Units on Patrol	33%	31%	34%
Offense Reports	1,430	1,234	1,250
Cases Assigned	1,259	1,169	1,200
Part 1 Offenses Cleared	163	141	145
Part 2 Offenses Cleared	336	325	345
Training Hours Completed	2,002	2,336	2,500

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Personnel	$ 3,803,402	$ 4,051,368	$ 3,875,677	$ 4,131,551
Materials & Supplies	95,550	137,757	89,432	100,106
Contractual Services	114,900	149,877	114,045	128,062
Total	**$ 4,013,852**	**$ 4,339,002**	**$ 4,079,154**	**$ 4,359,719**

PERSONNEL SCHEDULE				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Police Chief	1	1	1	1
Asst. Police Chief	-	-	1	1
Captain	2	1	-	-
Lieutenant	1	2	2	2
Sergeant	5	5	5	5
Sr. Corporal	3	3	3	2
Corporal	6	6	6	7
Officer	15	15	15	15
Administrative Asst.	1	1	1	1
Comm. Supervisor	-	1	1	1
Dispatcher	10	9	9	9
Records Clerk	1	1	1	1
Asst. Records Clerk	1	1	1	1
Property Clerk	1	1	1	1
Crossing Guards	6	7	7	7
Total	**53**	**54**	**54**	**54**

Fire

Description

The White Settlement Fire Department's mission is to serve and protect the community through education, prevention preparedness and response. It provides protection of life, property, and the environment from fires and other emergencies, first response for emergency medical services, and fire safety and prevention programs.

Goals (Refers back to 5.0 City Goal)

- Provide comprehensive fire prevention and safety education programs.
- Maintain reasonable response time for all calls.
- Enforce fire codes.
- Maintain a safe and efficient fleet for City operations.

FY 18 Objectives

- Maintain response time of five minutes of receipt of call.
- Reduce the number of fires calls by 5% through education and business inspections.
- Establish a "vile of life" program / seniors & Texas Health

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Fire Calls	Unavailable	122	135
# of EMS Calls	Unavailable	1,872	2,190
Call Response Time	Unavailable	5 min	5 min

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Personnel	$ 222,551	$ 343,949	$ 343,325	$ 556,665
Materials & Supplies	51,063	60,280	58,646	57,695
Contractual Services	303,692	187,096	183,229	109,586
Capital Outlay	-	2,200	2,200	-
Total	**$ 577,306**	**$ 593,525**	**$ 587,400**	**$ 723,946**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Fire Chief (FT)	1	1	-	-
Fire Chief (PT)	-	-	1	1
Fire Captain (FT)	-	1	1	3
Firefighters (PT)	-	-	35	35
Firefighters (Comp. Vol./Vol.)	35	37	2	2
Dispatchers (PT)	16	-	-	-
Total	**52**	**39**	**39**	**41**

City Marshal

Description

The City Marshal's office is responsible for bailiff duties, security and police presence during court sessions, and warrant services. The City Council created the City Marshal's office through the City Charter 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. The Office's mission 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.

Goals

- Coordinate and administer the Warrants Program & Community Service Program
- Serve as the Municipal Court Bailiff and provide security and police presence during court sessions
- Provide municipal building security for City Council and Board meetings
- Monitor School Zone Speed Limits
- Explain information thoroughly to citizens to alleviate any misunderstandings. Answer all questions politely and courteously, and handle any problem in a professional manner.

FY 18 Objectives

- Maintain certification for the City Marshal through the Texas Commission on Law Enforcement (TCOLE) and through the Texas Marshal Association (TMA)
- Maintain the collection process for outstanding warrants, including phone contact, written contact, and personal contact.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
TCOLE/TMA Training Hours	20	20	20
Community Service (per mth)	12	12	12
Phone Communication/Door Hangers with Defendants	600	600	600
Municipal Court Liason (per mth)	12	12	12
Municipal Building Security (per mth)	24	24	24
Monitor School Zones (per mth)	2	2	2

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 202,429	$ 102,773	$ 100,025	$ 122,558
Materials & Supplies	5,804	12,900	10,947	7,500
Contractual Services	8,280	17,301	13,630	10,360
Total	**$ 216,513**	**$ 132,974**	**$ 124,602**	**$ 140,418**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
ACM/Chief Marshal	1	-	-	-
Asst. City Marshal	1	1	1	1
Deputy City Marshal/ Fire Marshal	1	1	1	1
Total	**3**	**2**	**2**	**2**

Municipal Court

Description

The Municipal Court is created by City Charter charged with jurisdiction over violations of City ordinances, traffic laws, class C misdemeanors, and similar statutes within its legal boundaries. The Court is presided over by a City Council-Appointed Municipal Court Judge. The Municipal Court's mission is to act as an impartial forum to address legal charges brought against an individual. The Court schedules appearances before a judge, summons jurors, collects fines as levied, issues writs and warrants, and performs any administrative duties as necessary.

Goals

- Maintain accurate records for court operations and court sessions
- Maintain a contract with an outside agency to collect warrants which remain outstanding after 60 days after effort to collect is exhausted in-house
- Professional provide citizens with clear information on all court procedures

FY 18 Objectives

- To input 100% of citations received within one business day.
- 100% Texas Municipal Court Education Center (TMCEC) certification for the court clerk and deputy court clerk

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Total Citations Processed	4,115	4,266	3,600
# of Warrants Issued	3,324	3,563	2,000
# of Training Courses Attended	13	15	16
% of Traffic Citations Processed	95%	97%	100%
% of Citations Processed within 1 Business Day	95%	97%	100%
# of Court Clerks TMCEC Certified	2	2	2

SUMMARY								
Expenditures	**Actual 2015-2016**		**Budgeted 2016-2017**		**Projected 2016-2017**		**Adopted 2017-2018**	
Personnel	$	131,061	$	138,358	$	136,687	$	152,066
Materials & Supplies		6,815		9,500		6,320		10,000
Contractual Services		49,914		58,396		52,953		63,958
Total	**$**	**187,790**	**$**	**206,254**	**$**	**195,960**	**$**	**226,024**

PERSONNEL SCHEDULE				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Court Clerk	1	1	1	1
Deputy Court Clerk	1	1	1	1
Total	**2**	**2**	**2**	**2**

Code Compliance

Description

The Code Compliance 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

- 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.

FY 18 Objectives

- Respond to daily inspections within 24 hours of notice each business day.

- Review plans and issue permits within an average of 3 days to 7 days.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Daily Inspections % within 24 Hours	98%	98%	95%
Average Plan Review Time	3 Days	3 Days	3-7 Days
New Commercial Permits Issued	1	7	2
New Residential Permits Issued	11	37	14
Residential Permits Issued	582	586	123
Commercial Remodel Permits Issued	18	8	3
Residential Remodel Permits Issued	99	59	9

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 316,460	$ 149,704	$ 129,496	$ 288,354
Materials & Supplies	13,747	12,258	9,670	8,885
Contractual Services	97,784	232,202	181,719	319,089
Total	**$ 427,991**	**$ 394,164**	**$ 320,885**	**$ 616,328**

PERSONNEL SCHEDULE				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
EDC Dir./Chief Build. Off.	-	-	-	1
Code Enforcement Off.	1	1	1	1
Code Clerk	1	1	1	1
Permits Clerk	1	1	1	1
Building Inspector	1	1	-	-
GIS Technician	1	-	-	-
Chief Building Officer	1	-	-	-
Total	**6**	**4**	**3**	**4**

The City moved the EDC Director to this department and eliminated the Building Inspector position.

Animal Control

Description

Animal control is responsible for handling animal related problems throughout the City; which include, stray animal and impounding issues, customer service, 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 good customer service and response to the community
- Promote public awareness about animal welfare, care and services
- Promote public donation and community service opportunities
- Enforce all ordinances within its realm of responsibility while providing both firm and fair resolution and guidance, and provide education to the public which emphasizes responsible pet ownership.

FY 18 Objectives

- Continue monitoring and enforcement through pet licensing and animal microchip programs; as well as, promoting local adoption events
- 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 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Service Calls	1,957	2,250	2,350
# of Adoptions	177	139	170
# of Volunteer Hours	N/A	139	200
# of Animal Licenses Issued	271	270	325

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Personnel	$ 154,934	$ 154,306	$ 114,897	$ 164,794
Materials & Supplies	17,766	26,956	25,445	24,250
Contractual Services	52,040	51,277	40,847	43,872
Total	**$ 224,740**	**$ 232,539**	**$ 181,189**	**$ 232,916**

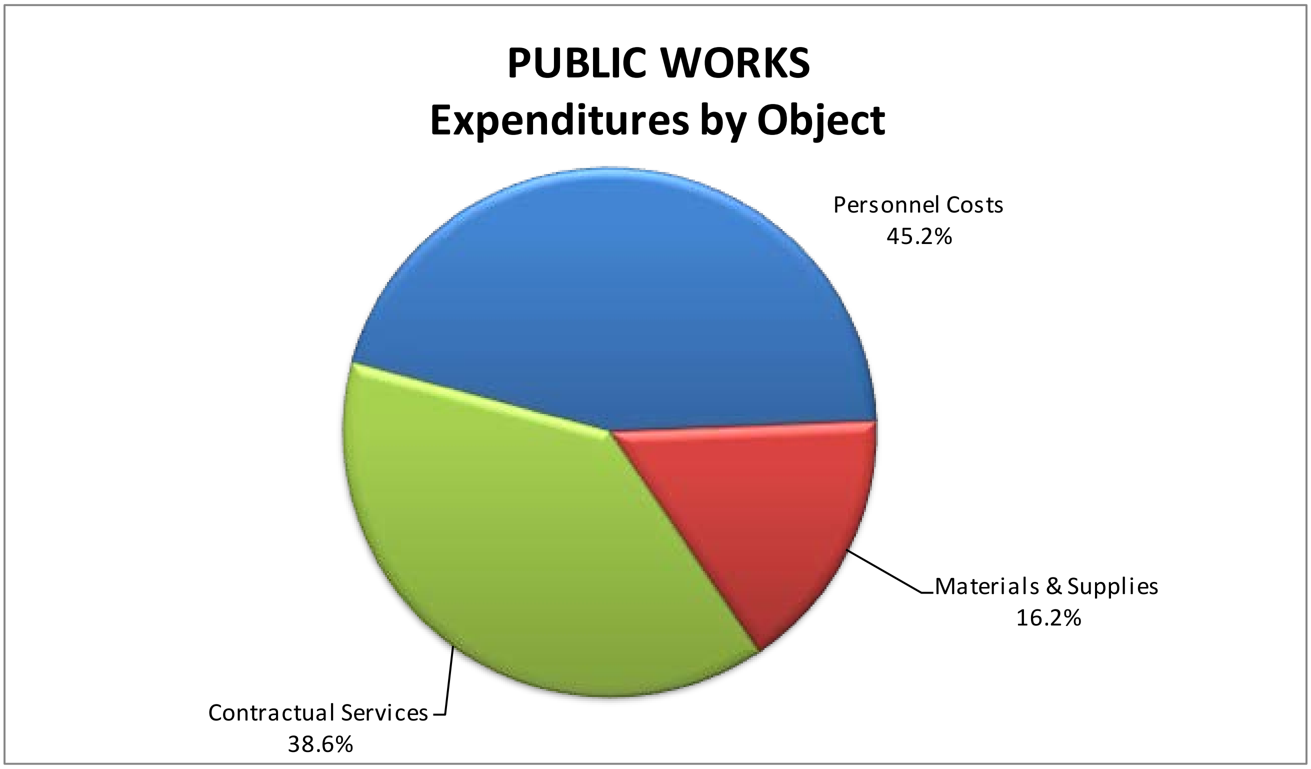
PERSONNEL SCHEDULE				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Supervisor	1	1	1	1
Officer	2	2	2	1
Clerk PT	-	1	-	2
Total	**3**	**4**	**3**	**4**

The City eliminated a full time position and added another part time position.

GENERAL FUND

PUBLIC WORKS

Public Works includes the Street Maintenance Department in the General Fund.



		2018 Adopted
Personnel Costs	$	259,928
Materials & Supplies		93,000
Contractual Services		222,240
Total	**$**	**575,168**

Street Maintenance

Description

This department provides both corrective and preventative maintenance to the City's streets 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 (Refers back to 5.0 City Goal)

- Maintain streets in a condition that enables the public to move efficiently throughout the City.
- Perform maintenance of drainage and street system in an efficient manner that puts forth a positive image for the City.
- Maintain all signs and markings to meet the requirements of the Manual Uniform Traffic Control Devices.
- Tarrant County to overlay residential streets.
- Maintain a safe and efficient fleet for City operations.

FY 18 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.
- Conduct annual street inventory.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Sweep Residential Streets	2	3	4
Miles of Roadway Crack Sealing	8	7.5	6
Correct Sight - Obstructed Intersections within 1 Hour of Notification	100%	100%	100%

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 242,771	$ 284,045	$ 207,658	$ 259,928
Materials & Supplies	58,640	116,894	53,972	93,000
Contractual Services	166,189	216,142	199,515	222,240
Capital Outlay	-	6,639	6,639	-
Total	**$ 467,600**	**$ 623,720**	**$ 467,784**	**$ 575,168**

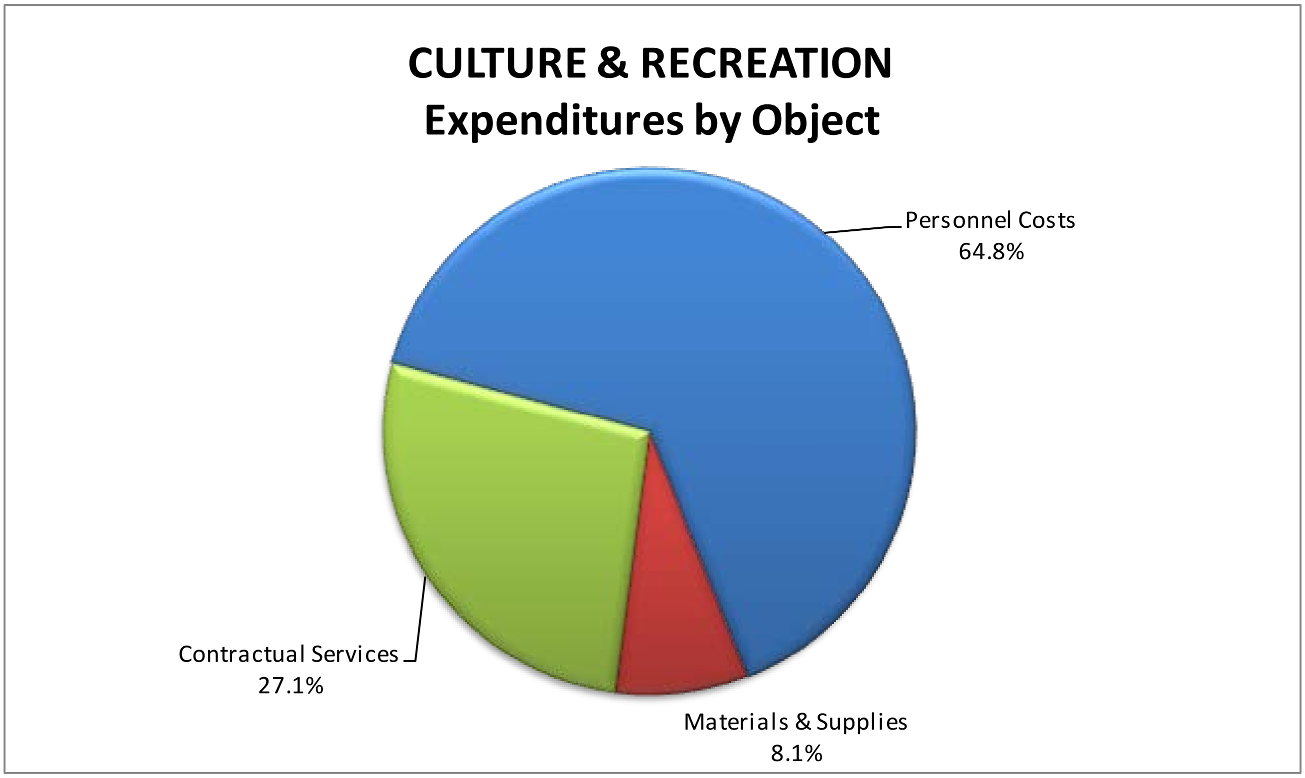
PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Crew Leader II	1	1	1	1
Heavy Equipment Operator	1	1	1	1
Laborer	3	3	3	2
Seasonal	1	1	1	1
Total	**6**	**6**	**6**	**5**

The City eliminated an unfilled laborer position.

GENERAL FUND

CULTURE & RECREATION

Culture and Recreation includes Park Maintenance, Recreation, Senior Services, and Library.



	2018 Adopted
Personnel Costs	$ 1,053,488
Materials & Supplies	131,526
Contractual Services	441,041
Total	**$ 1,626,055**

Park Maintenance

Description

The Park Maintenance Division is responsible for the grounds maintenance, landscape enhancement, beautification, and development of the City's Civic Complex buildings. Furthermore, it 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, and selected vacant City lots; as determined by the City's Manager's office.

Goals (Refers back to 3.0 & 5.0 City Goal)

- 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.

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

- Maintain a safe and efficient fleet for City operations.

FY 18 Objectives

- Improve smaller parks, including but not limited to security lighting, parking areas, picnic areas, playgrounds and play areas.

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

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

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Park / Public Acreage Maintained	203	203	193
# of Field Rentals/Games/Tournaments	1,228	1,322	1,400
# of Pavilion & Building Rentals	585	1,050	1,100
# of Maintenance Hours	11,833	14,978	15,000

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 252,775	$ 151,261	$ 136,541	$ 267,223
Materials & Supplies	15,031	6,775	6,570	64,510
Contractual Services	55,880	32,890	4,002	267,419
Total	**$ 323,686**	**$ 190,926**	**$ 147,113**	**$ 599,152**

PERSONNEL SCHEDULE				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Parks Manager	1	1	1	1
Crew Leader I	1	1	1	1
Groundskeeper	2	2	2	2
Volunteer Coord.	-	-	-	1
Total	**4**	**4**	**4**	**5**

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

FY 18 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 2015-2016	Estimated 2016-2017	Projected 2017-2018
Class / Program Participation	1,375	1,240	1,500
Open Gym Participation	3,576	3,911	4,000
Special Events / Activities Participation	218	2,500	3,000
Memberships	N/A	2,133	2,500

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 161,057	$ 218,732	$ 212,498	$ 218,202
Materials & Supplies	17,205	18,757	17,316	18,915
Contractual Services	65,251	48,927	42,338	56,439
Total	**$ 243,513**	**$ 286,416**	**$ 272,152**	**$ 293,556**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Coordinator	1	1	1	1
Asst. Coordinator	1	1	1	1
Clerk	2	2	2	2
Athletic Programmer	-	-	-	1
Total	**4**	**4**	**4**	**5**

The City added a part time athletic programmer position to enhance the recreation programs.

Senior Services

Description

In cooperation with Senior Citizens Services of Greater Tarrant County, Inc. and other organizations, Senior Services 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.

FY 18 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 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Meals Served - Breakfast & Lunch	19,835	22,477	24,000
# of Average Daily Attendance	94	102	110
# of Participation - Programs & Classes	673	695	750
# of Participation - Special Events & Trips	382	455	475

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 256,240	$ 253,315	$ 235,583	$ 252,453
Materials & Supplies	7,453	12,837	9,734	8,988
Contractual Services	50,264	57,587	46,783	52,411
Total	**$ 313,957**	**$ 323,739**	**$ 292,100**	**$ 313,852**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Manager	1	1	1	1
Clerk	3	3	3	3
Transportation Aide	1	1	1	1
Total	**5**	**5**	**5**	**5**

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

- Encourage children's interests in and appreciation of reading through development of the collection and programming.
- Provide access to technology through the Internet.
- Pursue grants to help purchase new computers to provide a web-based online catalog and children's computer center.
- 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.

FY 18 Objectives

- Make a wide variety of materials available to residents by evaluating the collection and remaining responsive to community needs.
- Continue to develop a multi-purpose computer center to enhance existing reference services and provide the capability for patrons to produce research papers, resumes and other documents.
- Increase the number of Library cardholders by 10 %.
- Provide information and recreation to an increasing number of citizens through adult, young adult and children's programs.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Material Circulated	95,284	103,540	103,500
New Library Cardholders	1,212	1,119	1,200
# of Patrons Using Computer Center	11,431	13,324	13,500
Library Visits	58,037	63,636	64,000

SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 296,718	$ 350,418	$ 315,273	$ 315,610
Materials & Supplies	34,141	46,681	45,006	39,113
Contractual Services	61,674	65,648	59,358	64,772
Total	**$ 392,533**	**$ 462,747**	**$ 419,637**	**$ 419,495**

PERSONNEL SCHEDULE				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Library Manager	1	1	1	1
Librarian	1	1	1	1
Tech	2	2	2	1
Cir. Supervisor	-	-	-	1
Clerk PT	5	5	4	4
Seasonal	1	1	-	-
Total	**10**	**10**	**8**	**8**

The City eliminated the unfilled part time clerk position and seasonal position.

CITY OF WHITE SETTLEMENT
PRIDE COMMISSION (FUND 17)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Interest	$ 24	$ -	$ -	$ 40
Interfund Transfers	7,500	7,500	7,500	7,500
TOTAL REVENUES	**$ 7,524**	**$ 7,500**	**$ 7,500**	**$ 7,540**
EXPENDITURES/USES				
Culture/Recreation	$ 7,061	$ 7,500	$ 7,500	$ 7,540
TOTAL EXPENDITURES	**$ 7,061**	**$ 7,500**	**$ 7,500**	**$ 7,540**

Pride Commission

Description

The Pride Commission is funded by an annual transfer of $7,500 from 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. 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 transfers from the General Fund.

Goals

- Promote and advance programs that ultimately enhance the attractiveness and beauty of the City;
- Encourage and organize broad citizen participation and community involvement in accomplishing the litter and debris reduction, beautification, and recycling.

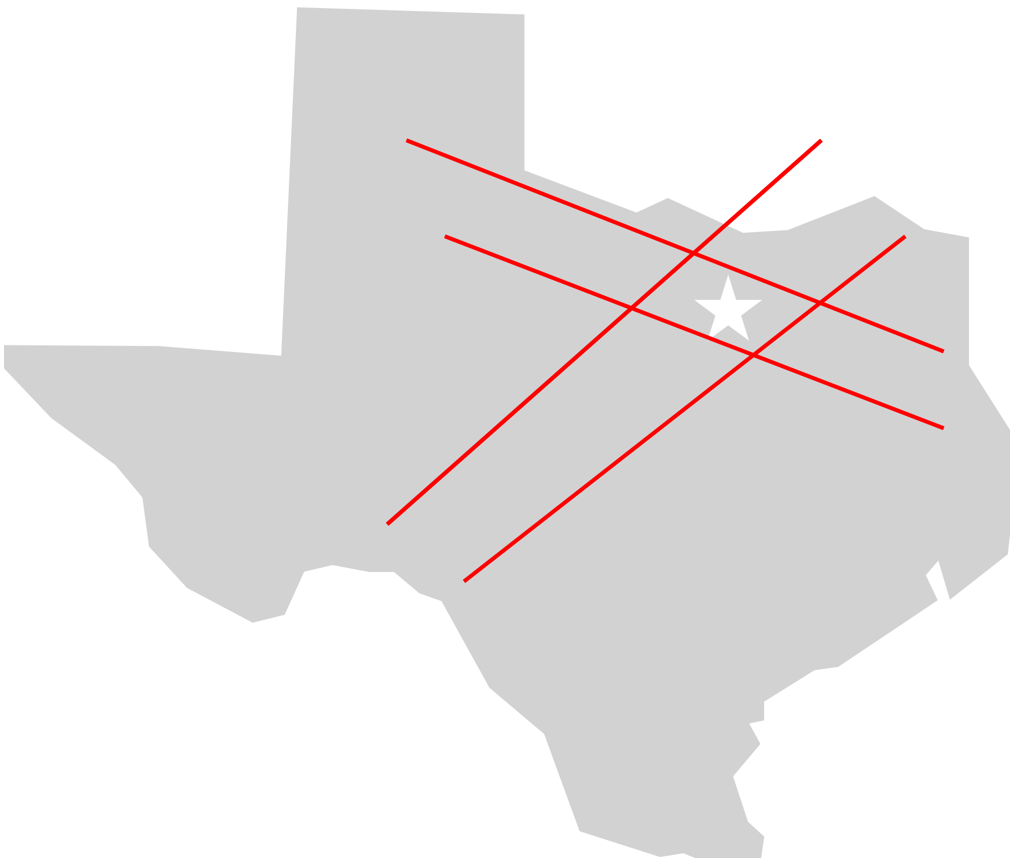
FY 18 Objectives

- 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;
- Evaluate, monitor, and report the progress of these programs to the respective local and state agencies;
- Reduce waste through recycling and reuse; and
- Increase participation in Simple Recycling and other city clean-up programs.

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Materials & Supplies	$ 2,402	$ 4,900	$ 505	$ 1,700
Contractual Services	4,659	2,600	668	5,840
Total	**$ 7,061**	**$ 7,500**	**$ 1,173**	**$ 7,540**

Personnel costs to run the Pride Commission are funded by the General Fund.

City of White Settlement



City of White Settlement
FY 2017-2018 Annual Budget
Water and Wastewater Fund

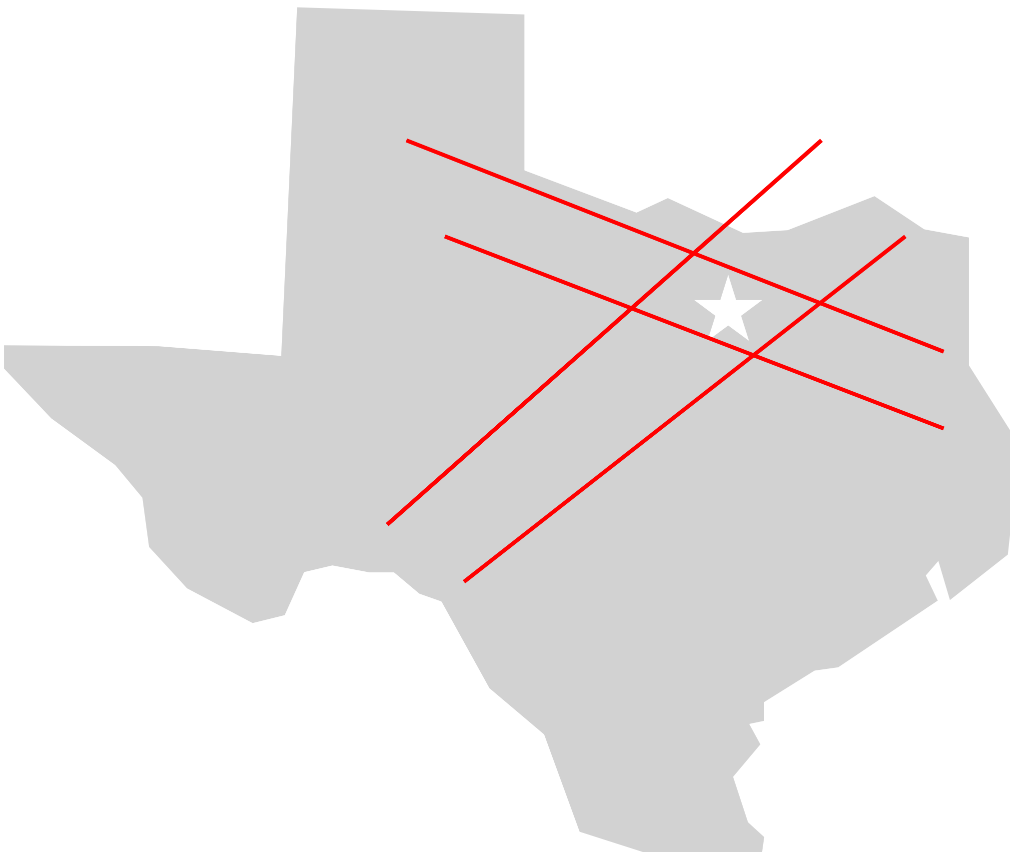
The Water and Wastewater Fund is used to account for the provision of utility billing, water, wastewater, and sanitation services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to administration, operations, maintenance, financing, and related debt service. The operations of the Water and Wastewater Fund are financed and operated in a manner similar to private business enterprises where the expenses of providing goods or services to the general public are financed or recovered primarily through user charges.

The Water and Wastewater System 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, six in the Paluxy Sand, and four 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 seven wells capable of 1,000 gallons per minute. These wells are used continuously to produce approximately 15-20% of the water supply of the City. The City treats the water by chlorination.

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.

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. The City Council allocates $130,000 per year to address the problem. 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 I&I.

City of White Settlement

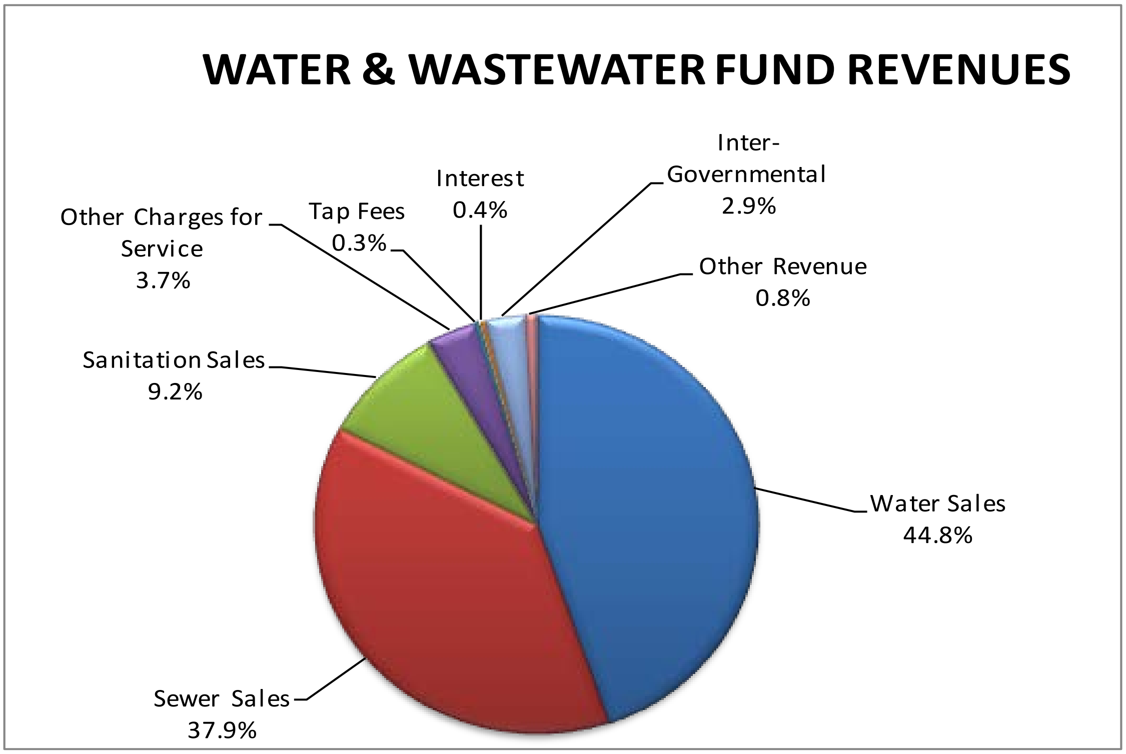


CITY OF WHITE SETTLEMENT
WATER AND WASTEWATER FUND (FUND 02)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Charges for Service	$ 7,694,547	$ 8,234,623	$ 8,234,623	$ 9,012,686
Interest	28,277	13,000	13,000	36,000
Other Revenue	253,909	85,000	85,000	67,000
TOTAL REVENUES	**$ 7,976,733**	**$ 8,332,623**	**$ 8,332,623**	**$ 9,115,686**
EXPENSES/USES				
Public Works	$ 4,983,320	$ 6,540,468	$ 6,540,468	$ 6,004,614
Capital Outlay	692,604	-	-	1,055,000
Transfers	900,000	1,003,000	1,003,000	1,236,409
Reserves	-	-	-	100,000
Debt Service				
Principal	510,000	520,000	566,810	540,000
Interest	273,272	264,156	144,164	174,663
Other Fees	875	5,000	78,182	5,000
TOTAL EXPENSES	**$ 7,360,071**	**$ 8,332,624**	**$ 8,332,624**	**$ 9,115,686**

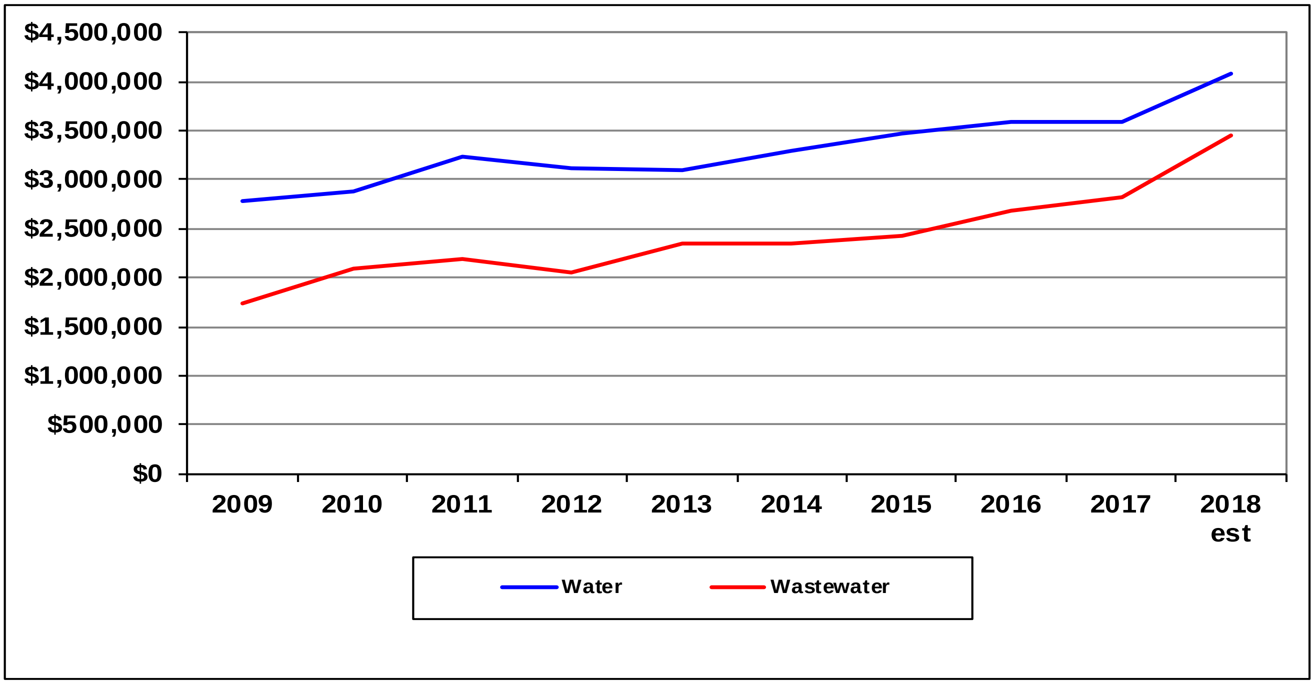
Revenues

The City implemented new water and wastewater rates. The new water rates included a tiered volume rate structure. The City is currently looking into a winter quarter average wastewater rate structure to implement in April 2018. This will based wastewater volumes on the average volume consumption used during the winter months.



	2018 Approved
Water Sales	$ 4,084,732
Sewer Sales	3,455,217
Sanitation Sales	836,957
Other Charges for Service	338,066
Tap Fees	30,000
Interest	36,000
Intergovernmental	267,714
Other Revenue	67,000
Transfers	-
Total	**$ 9,115,686**

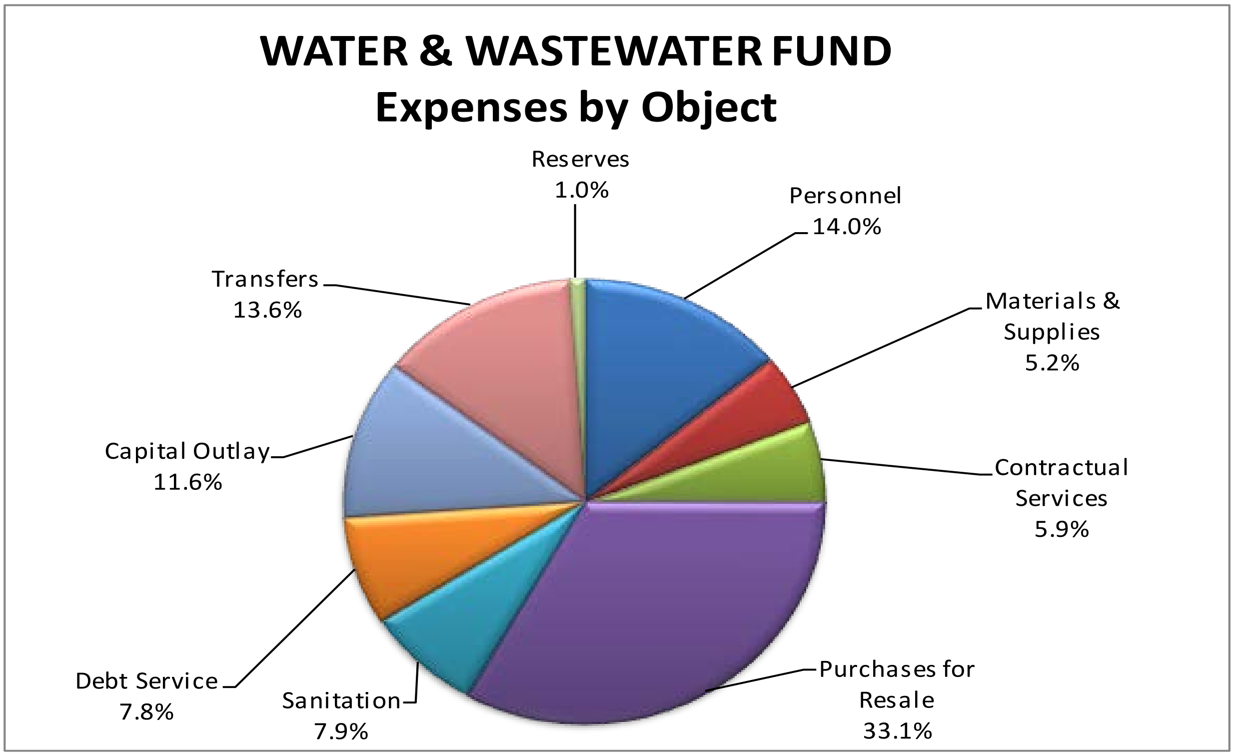
10 Year History of Water & Wastewater Sales
Water & Wastewater Fund



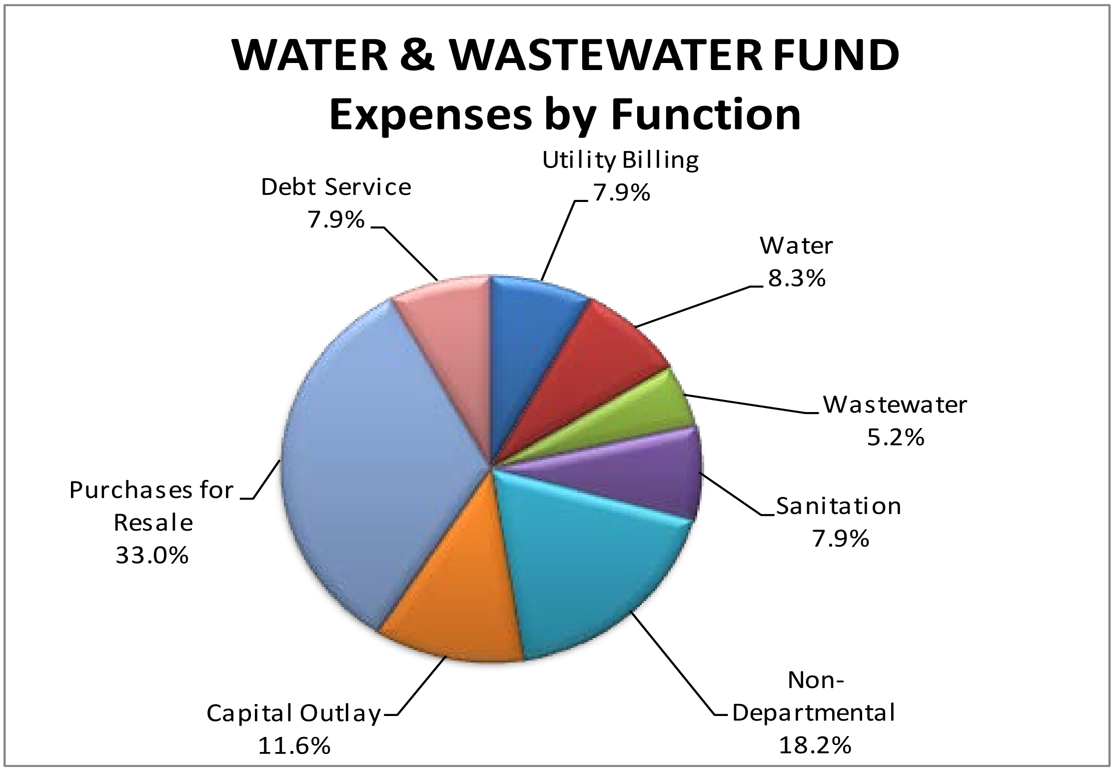
Year	Water Sales	Wastewater Sales
2009	2,777,338	1,730,714
2010	2,878,261	2,092,311
2011	3,227,595	2,187,859
2012	3,118,587	2,055,971
2013	3,101,414	2,350,429
2014	3,297,375	2,354,321
2015	3,464,904	2,428,065
2016	3,589,257	2,689,392
2017	3,581,174	2,828,057
2018 est	4,084,732	3,455,217

Expenses

The City of White Settlement obtains a portion of its water for resale via seven deep wells drilled in the Paluxy and Trinity Aquifers. The seven wells are capable of 1,000 gallons per minute and these wells are used continuously to produce of the water supply to the City. As some wells over the years have become non-productive and the volume of customer demand has increased, the City currently depends on the City of Fort Worth water purchases to supply 80-85% of the water to customers.

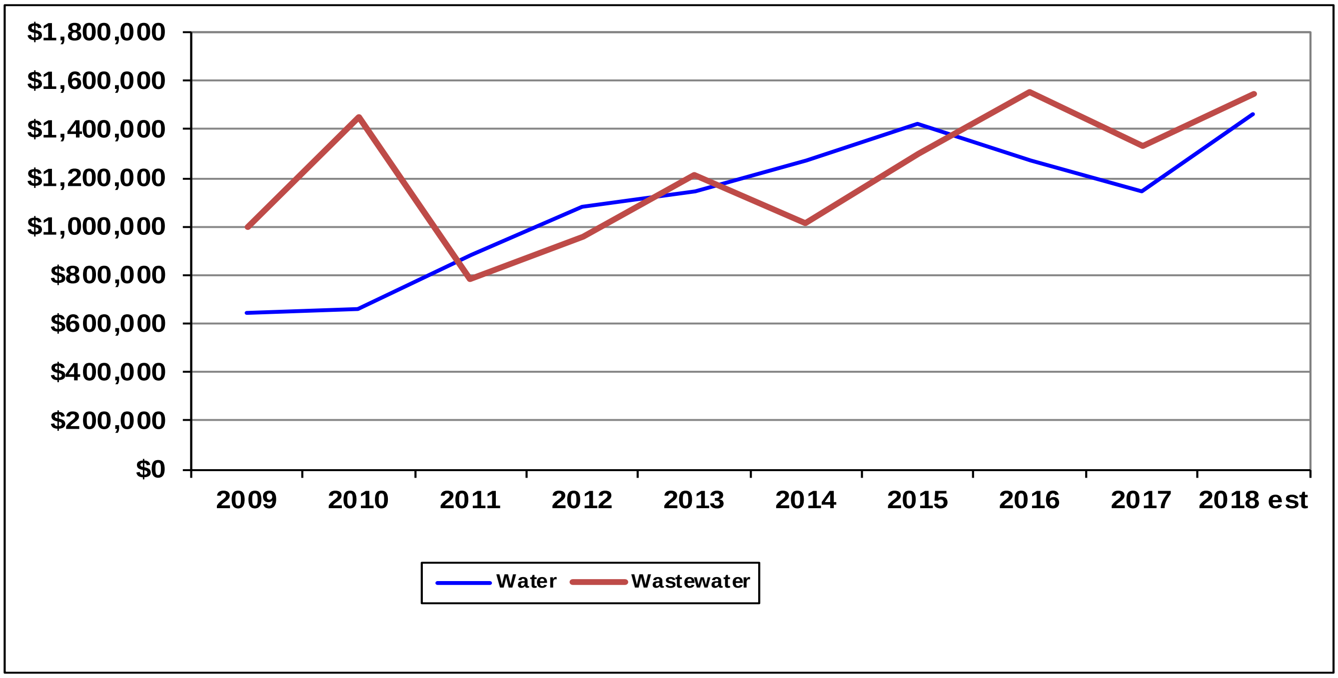


	2018 Adopted
Personnel	$ 1,272,972
Materials & Supplies	471,820
Contractual Services	537,140
Purchases for Resale	3,010,000
Sanitation	717,682
Debt Service	714,663
Capital Outlay	1,055,000
Transfers	1,236,409
Reserves	100,000
Total Expenses	**$ 9,115,686**



	2018 Adopted
Utility Billing	$ 720,042
Water	755,343
Wastewater	477,789
Sanitation	717,682
Non-Departmental	1,660,167
Capital Outlay	1,055,000
Purchases for Resale	3,010,000
Debt Service	719,663
Total Expenses	**$ 9,115,686**

10 Year Analysis of Purchases
Fort Worth Water & Wastewater



Year	Water Purchases	Wastewater Charges
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	1,275,952	1,554,236
2017	1,141,639	1,333,408
2018 est	1,460,000	1,550,000

FORT WORTH COST INFORMATION				
Type	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018
FW Water Costs per 1,000 Gal	$ 0.9133	$ 0.9528	$ 0.9574	$ 0.9927
TRWD Pass Thru Water Costs per 1,000 Gal	1.1868	1.3019	1.3658	1.3724
Total Water Costs per 1,000 Gal	2.1001	2.2547	2.3232	2.3651
Max/Peak Day Charge	156,017	128,074	148,529	159,516
Max/Peak Hour Charge	47,325	41,788	5,964	48,598
Sewer Costs per 1,000 Gal	1.1495	1.2784	1.1785	1.1445
BOD Cost per lb.	0.3682	0.3532	0.4124	0.4241
TSS Cost per lb.	0.2010	0.2514	0.2279	0.2300

CITY CONSUMPTION INFORMATION				
Type	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budgeted 2017-2018
Fort Worth Water Consumption	482,802,105	471,576,874	454,905,430	482,800,000
Total City Water Consumption	643,128,105	632,024,878	625,158,141	630,000,000
Total Water Gallons Billed	513,836,000	498,730,207	494,453,600	500,000,000
# of Water Accounts	5,547	5,709	5,645	5,700
Max Day	1.737398	1.179539	1.137826	2.630000
Max Hour	1.962667	1.989000	1.563000	3.790000
Fort Worth Sewer Treated	689,424,481	802,558,408	581,832,426	689,400,000
Total Sewer Gallons Billed	475,588,000	467,445,207	462,350,000	465,000,000
# of Sewer Accounts	5,395	5,453	5,481	5,500
BOD Average lbs.	774,072	826,190	987,795	774,072
TSS Average lbs.	1,128,842	943,196	888,340	1,128,842

Utility Billing Division

Description

The Utility Billing (UB) department reports to the Finance Director. The City has approximately 5,700 water meter accounts. On a monthly basis, approximately 600 accounts require additional collection actions, including processing cutoffs. The City is split into two billing cycles each month. The department's responsibilities includes meter reading; processing and mailing out utility bills; processing utility payments; setting and closing accounts; answering and resolving customers' questions; preparing work orders for the UB Department, the Public Works Department, the Maintenance Department, and the Fire Marshal; billing out the fire inspections for commercial businesses for the Fire Marshal; and processing general deposits for the City.

Goals (Refers back to 2.0 & 4.0 City Goal)

- Establish and maintain positive relationships with customers through excellent customer service.
- Control costs through creating operational efficiencies.
- Provide accurate and timely meter readings on a monthly basis to customers.
- Promote alternative forms of payment for Utility Billing customers.

FY 18 Objectives

- Install transmitters on 100% of meters.
- Increase Web payments by 10%.
- Increase ACH payments by 10%.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Accounts sent to Collections	-	590	600
# of Work Orders Completed (UB)	4,599	6,631	6,300
# of Work Orders Completed (All Depts)	5,455	11,608	12,000
# of Accounts	5,628	5,700	5,800
# of Web Payments	815	978	1,100
# of ACH Payments	31	89	110

SUMMARY				
Expenses	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 259,655	$ 440,104	$ 429,485	$ 354,284
Materials & Supplies	144,896	127,660	118,790	273,970
Contractual Services	103,129	113,025	100,414	91,788
Capital Outlay	-	-	-	55,000
Total	**$ 507,680**	**$ 680,789**	**$ 648,689**	**$ 775,042**

PERSONNEL SUMMARY				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Manager	1	1	1	1
Clerk	3	4	3	3
Meter Reader	1	1	2	2
Total	**5**	**6**	**6**	**6**

Water Division

Description

The Water Department is responsible for the production and disaffection of water produced by seven City owned wells and for the potable water purchased from City of Fort Worth from the time it enters the City's system. Daily production of these wells is 1.2 million gallons per day. The City has a total storage capacity of 2.77 million gallons. The department maintains the wells along with the sites in which these wells are located. The department is responsible for 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. The department performs emergency repair to the water distribution system.

Goals (Refers back to 5.0 City Goal)

- Comply with all State and Federal regulations governing public water systems.
- Provide safe and pure drinking water in sufficient volumes and under adequate pressure to the water customers and to maintain the integrity of the water distribution system.
- Maintain an effective Water Production System.
- 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).
- Maintain a safe and efficient fleet for City operations.

FY 18 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.
- Repair water main breaks on an average of 72 hours or less of notification.
- Paint and color code all fire hydrants for fire department, ISO Program.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Water Mains Maintained (Miles)	88	88	88
# of Meters Installed	31	20	25
# of Feet of Water Mains Installed	-	-	400
# of Water Taps Installed	8	10	16
Fire Hydrants Updated with Paint - ISO Program	20	25	25
Average Repair for Main Break Repairs	6 hrs	6 hrs	5 hrs
# of Water Leaks Repaired	67	60	70

SUMMARY				
Expenses	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Personnel	$ 517,244	$ 942,796	$ 838,755	$ 404,367
Materials & Supplies	27,546	86,340	55,429	120,500
Contractual Services	212,013	511,117	297,174	230,476
Purchase/Resale	1,275,952	1,601,695	1,141,639	1,460,000
Capital Outlay	-	-	-	1,000,000
Total	**$ 2,032,755**	**$ 3,141,948**	**$ 2,332,997**	**$ 3,215,343**

PERSONNEL SUMMARY				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Public Works Director	1	1	1	-
Superintendent	1	1	1	-
Crew Leader II	1	1	1	1
Heavy Equipment Operator	2	2	2	2
Laborer	3	6	6	4
Total	**8**	**11**	**11**	**7**

The City move two positions to non-departmental department and cut two unfilled positions.

Wastewater Collection Division

Description

The wastewater department is responsible for the collection and transmission of wastewater, including repair, maintenance, replacement, monitoring and proper flows within the wastewater collection system. Under contract with the City of Fort Worth, the City's wastewater is transported to Fort Worth Village Creek Wastewater Treatment Plant. Preventative maintenance (to avoid stoppages and sewer backups) and condition-responsive repair work represent a large part of the workload of the department.

Goals (Refers back to 4.0 & 5.0 City Goal)

- Minimize wastewater collection service interruptions, ensure wastewater collection system infrastructure integrity and monitor wastewater quality prior to entering the Fort Worth collections system.

- Minimize reduce inflow and infiltration.

- Minimize sanitary sewer interruptions.

- Maintain a safe and efficient fleet for City operations.

FY 18 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.

- Regular inspection and cleaning of existing sewer collection on a preventive maintenance basis.

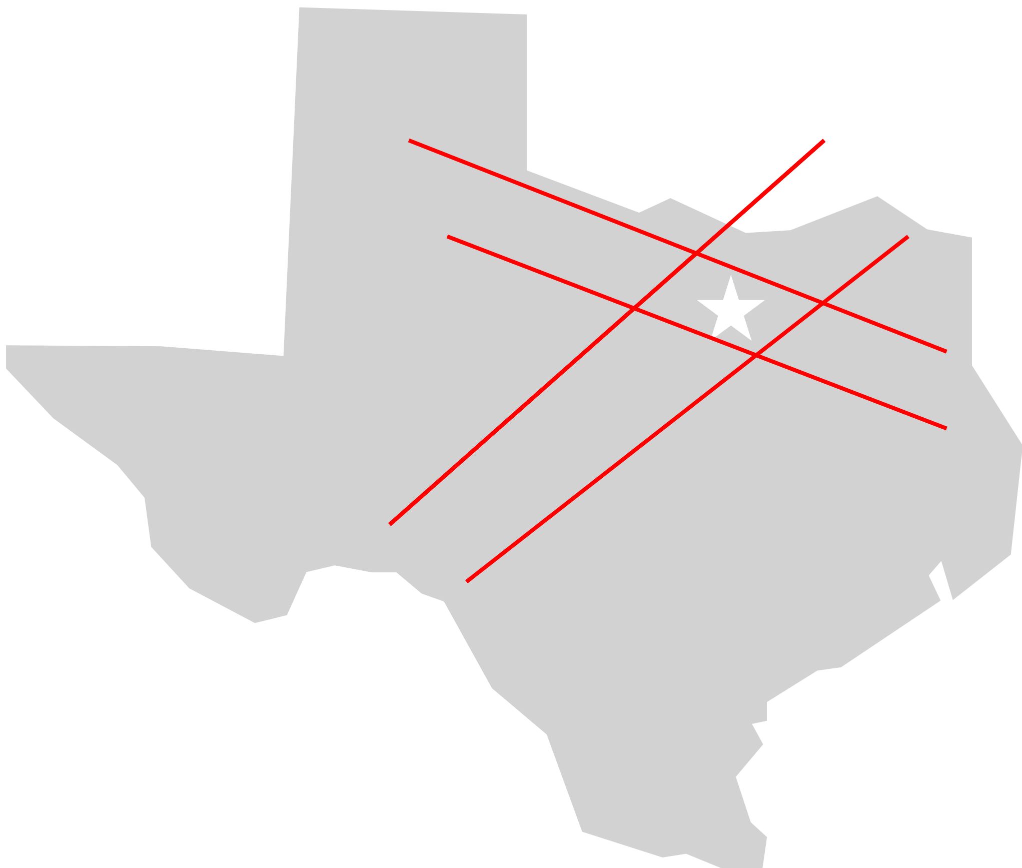
- Performing maintenance to manholes throughout the collection system.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Feet of Sewer Line Installed	-	-	400
# of Feet of Sewer Line Cleaned	46,000	40,000+	50,000+
# of Manholes Repaired	5	6	10
# of Sewer Taps Installed	11	10	12
# of Feet of Sewer Line Videotaped	650	1,000	2,500

SUMMARY				
Expenses	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ 168,595	$ 257,260	$ 239,969	$ 269,850
Materials & Supplies	9,317	45,310	20,653	52,500
Contractual Services	47,639	132,050	89,903	155,439
Purchase/Resale	1,554,236	1,507,000	1,333,408	1,550,000
Total	**$ 1,779,787**	**$ 1,941,620**	**$ 1,683,933**	**$ 2,027,789**

PERSONNEL SUMMARY				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Crew Leader II	1	1	1	1
Laborer	3	4	4	4
Total	**4**	**5**	**5**	**5**

City of White Settlement



Sanitation

Description

The City of White Settlement entered into a contract for a five (5) year period beginning May 1, 2007 ending April 30, 2012 with IESI, currently renamed Waste Connections of Texas. The City of White Settlement has extended the contract for five year period expiring April 30, 2022. Approximately 4962 residential customers are served with twice a week curbside garbage collection. Residential customers pay for solid waste collection services through a monthly fee added to their utility bill that covers weekly garbage, yard waste, and monthly bulk collection. The monthly residential fee is currently structured as a flat rate fee of $13.26.

The City of White Settlement objective is to strengthen our solid waste program we have in place with Waste Connections of Texas. Code Compliance Department will strongly monitor all areas and resident complaints thoroughly to ensure proper actions are taken place to contribute to the cleanliness of the City.

SUMMARY				
Expenses	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Sanitation	**$ 638,722**	**$ 715,275**	**$ 671,221**	**$ 717,682**

Non-Departmental

Description

Non-Departmental personnel supervise and provides assistance to all Public Works departments. Expenses that are not identified with a specific Public Works department is budgeted in non-departmental.

Goals

- Provide for effective administration of public works activities that ensures safe and efficient water and sewer systems.
- Ensure that all water and wastewater improvements, as well as all City projects, are designed and constructed in accordance with TCEQ regulations and accepted engineering and construction principles and practices.

FY 18 Objectives

- Put in place maintenance programs like oiling all fire hydrants, maintaining water valves and maintaining storm drain inlets.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Oil All Fire Hydrants	10	6	250
Locate and Repair Water Valves	4	5	20
Locate and Clean Storm Drain Inlets	-	-	50

SUMMARY				
Expenses	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ -	$ -	$ -	$ 244,471
Materials & Supplies	772	899	899	24,850
Contractual Services	23,604	59,937	58,243	54,437
Capital Outlay	692,604	-	690,332	-
Transfers	900,000	1,003,000	1,003,000	1,236,409
Reserves	-	-	-	100,000
Total	**$ 1,616,980**	**$ 1,063,836**	**$ 1,752,474**	**$ 1,660,167**

PERSONNEL SUMMARY				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Public Works Director	-	-	-	1
Superintendent	-	-	-	1
Yard Maintenance	-	-	-	1
Total	**-**	**-**	**-**	**3**

The City moved one position from purchasing into this department when reorganizing purchasing and moved the department heads from water to non-departmental department.

Debt Service

TOTAL OUTSTANDING DEBT REQUIREMENTS

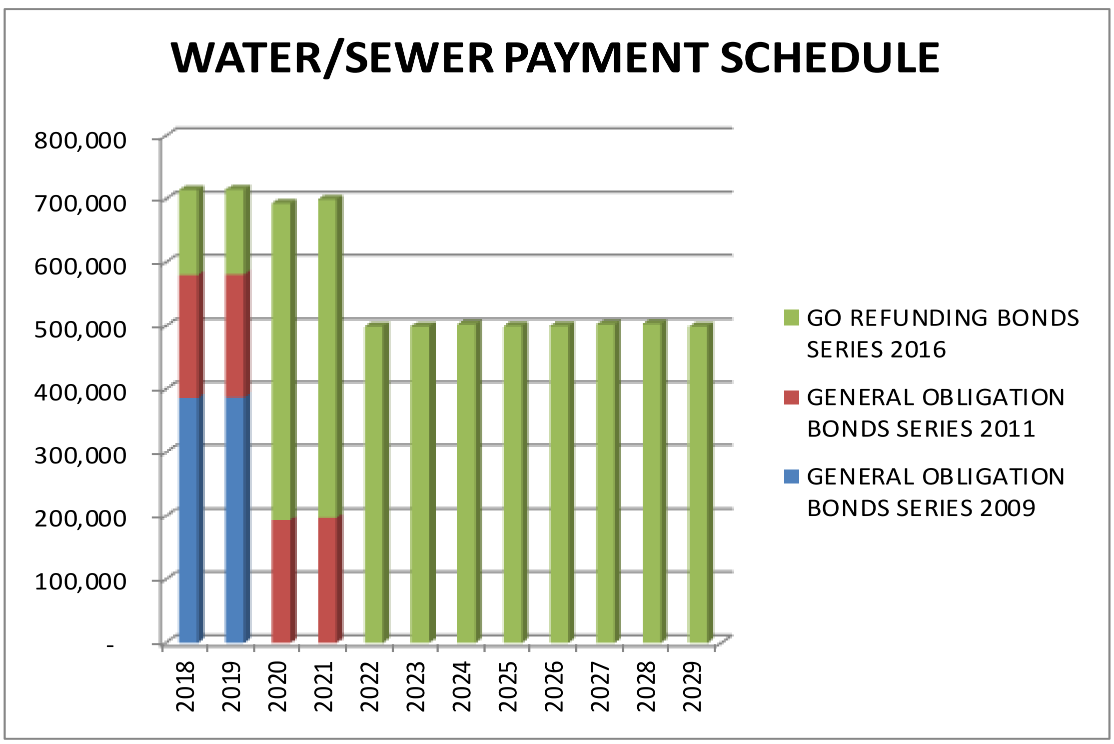
	INTEREST RATE (%)	ISSUE DATE	MATURITY DATE	AMOUNT OF ISSUE
TAX & REVENUE CO'S	2.5-4.625	2009	2019	$ 8,000,000
GO REFUNDING BONDS	2.0-3.01	2011	2021	1,705,000
GO REFUNDING BONDS*	2.0-4.0	2016	2029	4,330,000
TOTAL AMOUNT ISSUED				**$ 14,035,000**

* The City of Fort Worth will reimburse White Settlement for 51.46% of the principal and interest on the 2016 General Obligation Refunding Bonds and the 2009 Tax and Revenue Certificates of Obligation over the remaining life of the bonds.

The City does not have plans to issue any additional debt within the current year.

SUMMARY REQUIREMENTS FOR PRINCIPAL AND INTEREST RETIREMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2018	$ 540,000	$ 174,663	$ 714,663
2019	560,000	155,350	715,350
2020	555,000	138,575	693,575
2021	575,000	125,375	700,375
2022	385,000	114,800	499,800
2023	395,000	105,025	500,025
2024	410,000	92,950	502,950
2025	420,000	80,500	500,500
2026	435,000	65,500	500,500
2027	455,000	47,700	502,700
2028	475,000	29,100	504,100
2029	490,000	9,800	499,800
TOTAL OUTSTANDING	**$ 5,695,000**	**$ 1,139,338**	**$ 6,834,338**



COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2009- $8,000,000
PURPOSE: FARMER'S BRANCH SEWER INTERCEPTOR (FORT WORTH SPLIT)

FISCAL	FEB 15TH		AUG 15TH	
YEAR	PRINCIPAL	INTEREST	INTEREST	TOTAL
2018	$ 365,000	$ 13,988	$ 7,600	$ 386,588
2019	380,000	7,600	-	387,600
TOTAL	**$ 745,000**	**$ 21,588**	**$ 7,600**	**$ 774,188**

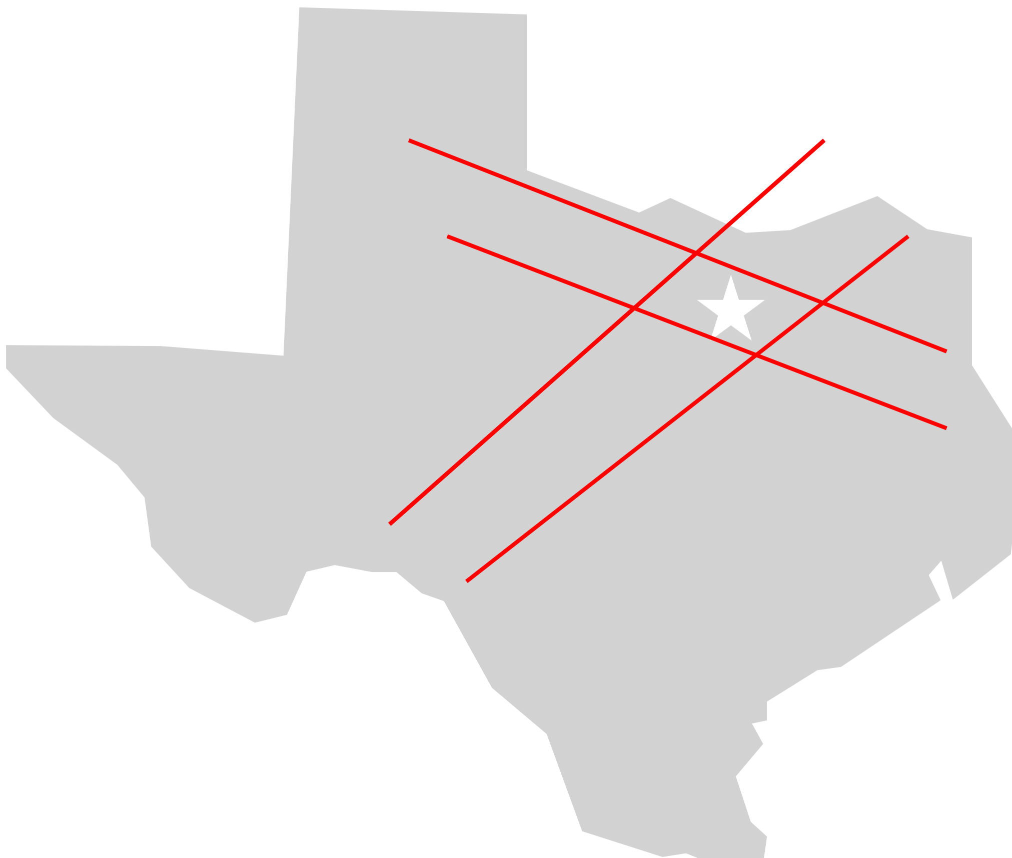
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2011- $1,705,000
PURPOSE: REFUND 2001 BONDS

FISCAL	FEB 15TH		AUG 15TH	
YEAR	PRINCIPAL	INTEREST	INTEREST	TOTAL
2018	$ 175,000	$ 11,025	$ 8,400	$ 194,425
2019	180,000	8,400	5,700	194,100
2020	185,000	5,700	2,925	193,625
2021	195,000	2,925	-	197,925
TOTAL	**$ 735,000**	**$ 28,050**	**$ 17,025**	**$ 780,075**

GENERAL OBLIGATION REFUNDING BONDS
SERIES 2016 - $4,330,000
PURPOSE: REFUND GO 2009 BONDS

FISCAL	FEB 15TH		AUG 15TH	
YEAR	PRINCIPAL	INTEREST	INTEREST	TOTAL
2018	$ -	$ 66,825	$ 66,825	$ 133,650
2019	-	66,825	66,825	133,650
2020	370,000	66,825	63,125	499,950
2021	380,000	63,125	59,325	502,450
2022	385,000	59,325	55,475	499,800
2023	395,000	55,475	49,550	500,025
2024	410,000	49,550	43,400	502,950
2025	420,000	43,400	37,100	500,500
2026	435,000	37,100	28,400	500,500
2027	455,000	28,400	19,300	502,700
2028	475,000	19,300	9,800	504,100
2029	490,000	9,800	-	499,800
TOTAL	**$ 4,215,000**	**$ 565,950**	**$ 499,125**	**$ 5,280,075**

City of White Settlement



City of White Settlement
FY 2017-2018 Annual Budget
Splash Dayz Fund

The Splash Dayz Fund is used to account for the operations and maintenance of the City water park and Convention Center. The operations of Splash Dayz and Convention Center 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.

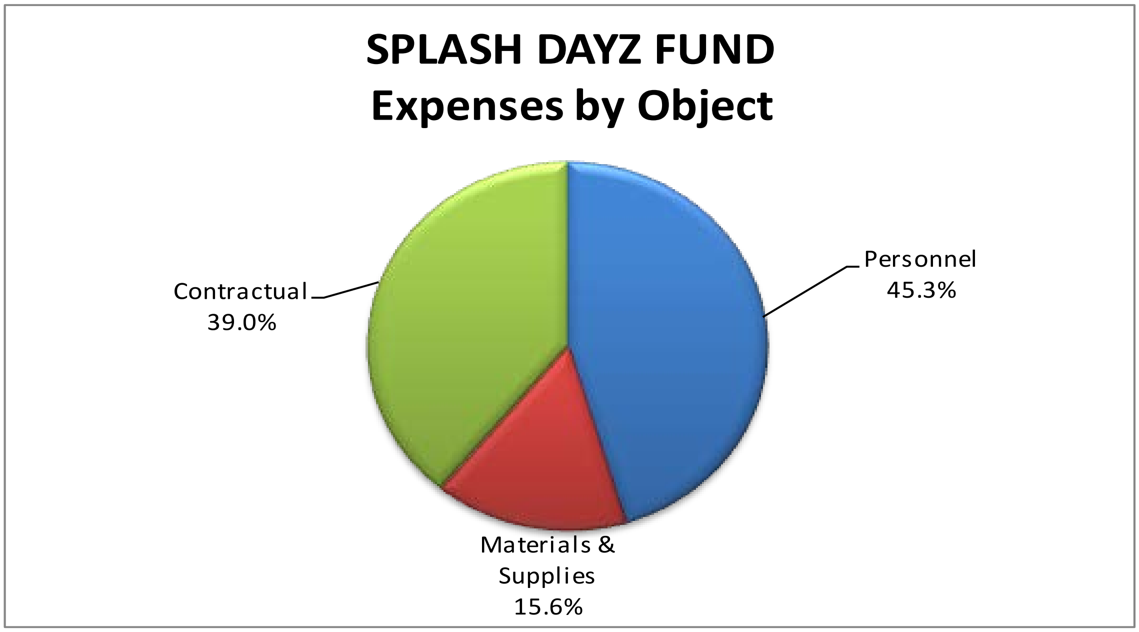
SPLASH DAYZ HISTORY

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 from the proceeds of a 40 year lease with Hawaiian Falls where Hawaiian Falls would fully operate and maintain the park during the lease term. In January, 2016, Hawaiian Falls 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 starting the summer of 2016.

The General Fund is currently subsidizing the operating loss through transfers. The park is expected to be self-sustaining in 3-5 years.

CITY OF WHITE SETTLEMENT
SPLASH DAYZ FUND (FUND 07)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Charges for Service	$ 261,432	$ 633,750	$ 633,750	$ 738,200
Transfers	650,441	1,342,324	1,342,324	946,544
TOTAL REVENUES	**$ 911,873**	**$ 1,976,074**	**$ 1,976,074**	**$ 1,684,744**
EXPENSES/USES				
Personnel	$ 370,306	$ 872,434	$ 693,475	$ 763,778
Materials & Supplies	129,200	235,900	347,985	263,500
Contractual Services	237,284	617,740	567,223	657,466
Capital Outlay	5,284	250,000	367,391	-
TOTAL EXPENSES	**$ 742,074**	**$ 1,976,074**	**$ 1,976,074**	**$ 1,684,744**



	2018 Approved
Personnel	$ 763,778
Materials & Supplies	263,500
Contractual	657,466
Capital Outlay	-
Total Expenses	**$ 1,684,744**

Water Park

Description

The water park is an amusement park that features water play area, such as water slides, a splash pad, lazy river, wave pool and other recreational sun bathing, swimming, and barefooting environments.

Goals

- Become a profitable water park
- Deliver a great experience in a safe, clean and fun environment

FY 18 Objectives

- Increase events at water park
- Increase water park revenues by 10%
- Increase online promotional codes

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Corporate/youth events	3	13	25
Online discount promotional codes	-	3	25
# of Days Open	56	92	91
# of Guests	8,000	40,000	50,700
# of Season Passes Sold	847	3,164	3,200
# of Day Passes Sold	10,898	31,419	38,000

SUMMARY				
Expenses	Actual * 2015-2016	Budgeted * 2016-2017	Projected * 2016-2017	Adopted 2017-2018
Personnel	$ 370,306	$ 693,475	$ 626,840	$ 681,406
Materials & Supplies	129,200	347,985	266,875	234,240
Contractual Services	237,284	567,223	434,860	538,191
Capital Outlay	5,284	367,391	117,391	-
Total	**$ 742,074**	**$ 1,976,074**	**$ 1,445,966**	**$ 1,453,837**

* Includes expenses for both the water park and the convention center.

PERSONNEL SUMMARY				
Position Title	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Water Park Manager	1	1	1	0.80
Water Park Clerk	1	1	1	-
Administrative Asst.	-	-	-	0.80
Maintenance Supervisor	1	1	1	0.90
Maintenance PT	16	16	16	16
Food & Beverage PT	20	20	20	20
Lifeguards PT	100	100	100	100
Cash Control PT	5	5	5	5
Front Gate PT	15	15	15	15
Total	**159**	**159**	**159**	**158.50**

Convention Center

Description

The Convention Center is on the same property as the water park. Currently, the Convention Center offers 2 large rooms with 3,684 square feet and 5,083 square feet along with small meeting rooms. These rooms or the entire Convention Center are great for conferences, training, corporate events, shows, and banquets.

Goals

- Provide excellent customer service and have multiple catering options at our venue for different occasions
- Rebrand the conference center to make it easier to network and market

FY 18 Objectives

- Increase conference center events by 25%
- Increase conference center revenue by 33%

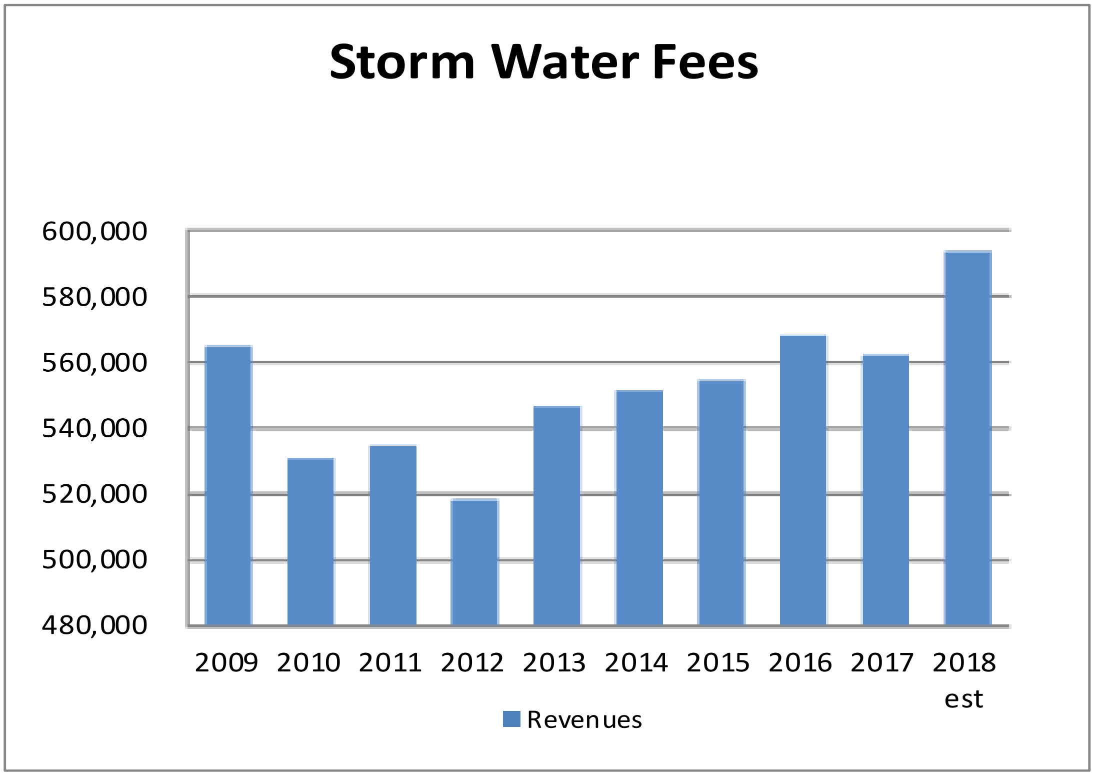
Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of Paid Convention Center Events	22	131	160
# of Unpaid Community Events	7	29	40

SUMMARY				
Expenses	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ -	$ -	$ -	$ 82,372
Materials & Supplies	-	-	-	29,260
Contractual Services	-	-	-	119,275
Total	**$ -**	**$ -**	**$ -**	**$ 230,907**

PERSONNEL SUMMARY				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Water Park Manager	-	-	-	0.20
Water Park Clerk	-	-	-	0.67
Maintenance Supervisor	-	-	-	0.10
Administrative Asst.	-	-	-	0.20
Total	**-**	**-**	**-**	**1.17**

CITY OF WHITE SETTLEMENT
STORM WATER UTILITY FUND (FUND 23)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Charges for Service	$ 568,176	$ 574,000	$ 574,000	$ 593,579
Interest	8,282	4,500	4,500	22,409
Transfers	319,246	-	-	-
TOTAL REVENUES	**$ 895,704**	**$ 578,500**	**$ 578,500**	**$ 615,988**
EXPENSES/USES				
Public Works	$ 3,299	$ 40,000	$ 270,857	$ 383,642
Capital Outlay	39,926	-	-	880,238
Transfers	175,000	250,000	250,000	209,761
TOTAL EXPENSES	**$ 218,225**	**$ 290,000**	**$ 520,857**	**$ 1,473,641**



Year	REVENUE
2009	564,833
2010	530,991
2011	534,691
2012	518,382
2013	546,704
2014	551,483
2015	554,576
2016	568,176
2017	562,233
2018 est	593,579

Storm Water

Description

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. Funds may be used to acquire land, structures and associated engineering or architect fees, machinery, equipment, maintenance of the system or debt service for issued bonds.

The storm water department provides corrective and preventative maintenance to the City's drainage infrastructure and flood control system. Storm Water is responsible for vegetation control and removal in channels, maintenance and development of the City's drainage system which includes approximately 76 acres in greenbelt drainage areas within the park system, neighborhoods, drainage channels, vacant City properties/lots, street right-of-ways and curb and gutter throughout the City.

Goals (Refers back to 4.0 City Goal)

- Maintain all common, right-of-way, and drainage areas in a standard and acceptable manner that will provide consistent and effective drainage system which reflects in a positive manner on the community and its citizens.

- 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.

- Make necessary improvements to drainage channels/areas throughout the City in order to manage erosion, sediment removal and vegetation control.

FY 18 Objectives

- Increase mowing frequencies and vegetation removal in the Storm Water System.

- Work with residents in maintaining drainage channels and low lying areas on private property.

- Removal of debris and blockage in storm drains and under passes for positive drainage flows prior to high water events.

- Complete special projects designated to improve drainage facilities and infrastructures within the system.

- Create an integrated storm water management plan for the City.

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
# of times right of way mowed	6	8	9
# of times drainage areas cleaned	5	7	8
# of storm water drains cleaned	5	6	6
# of maintenance man hours	6,349	6,495	7,500

SUMMARY				
Expenses	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Personnel	$ -	$ 157,618	$ 146,955	$ 261,167
Materials & Supplies	-	12,741	10,224	17,200
Contractual Services	3,299	100,498	98,633	105,275
Capital Outlay	39,926	-	56,746	880,238
Transfers	175,000	250,000	250,000	209,761
Total	**$ 218,225**	**$ 520,857**	**$ 562,558**	**$ 1,473,641**

PERSONNEL SUMMARY				
Position Title	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Crew Leader I	-	-	1	1
Park Maint. Tech	-	-	2	2
Heavy Equipment Operator	-	-	1	1
Park Maint. Tech PT	-	-	1	1
Total	**-**	**-**	**5**	**5**

City of White Settlement
Debt Service Fund (Fund 06)

The Debt Service 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 levies are required to be computed and collected in order to provide sufficient funds to pay debt principal and interest as it comes due 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 2017-2018 fiscal year, the debt service portion of the tax rate is $0.150908 per $100 of assessed value. This represents 19.8% of the total adopted rate of $0.762127 per $100 of assessed value. Debt principal payments from ad valorem tax revenue are paid annually while interest payments on tax-supported debt are paid semi-annually. The City has not issue notes to finance operating deficits.

DEBT MANAGEMENT

Debt Issuance – The City issues debt for the purpose 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 are conducted after consultation with an outside financial advisor. The City maintains good communications with bond rating agencies, financial advisors, independent auditors, investors, and citizens regarding its financial condition.

Debt Limit – The State of Texas limits the total 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, which includes the Interest & Sinking rate. The City of White Settlement adopted rate of $0.762127 falls well below this limit.

Bond Ratings

- Moody's – A1
- Standard & Poor's – AA-

These ratings directly affect the cost of debt.   First Southwest, Fort Worth, Texas is the City's 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.

CITY OF WHITE SETTLEMENT
DEBT SERVICE FUND (FUND 06)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Property Taxes	$1,004,927	$1,040,000	$1,040,000	$1,116,747
Interest	3,210	1,000	5,931	2,090
Interfund Transfers	638,826	300,000	300,000	283,617
Other Funding	-	-	4,230,046	-
TOTAL REVENUES	**$1,646,963**	**$1,341,000**	**$5,575,977**	**$1,402,454**
EXPENDITURES/USES				
Debt Service				
Principal	$1,405,226	$ 740,000	$ 825,000	$ 775,000
Interest	783,765	690,719	605,719	624,079
Other- Fiscal Agent Fee	2,317	10,281	2,725	3,375
Refunding Costs	(281)	-	4,225,725	-
Transfers	-	-	16,809	-
TOTAL EXPENDITURES	**$2,191,027**	**$1,441,000**	**$5,675,978**	**$1,402,454**

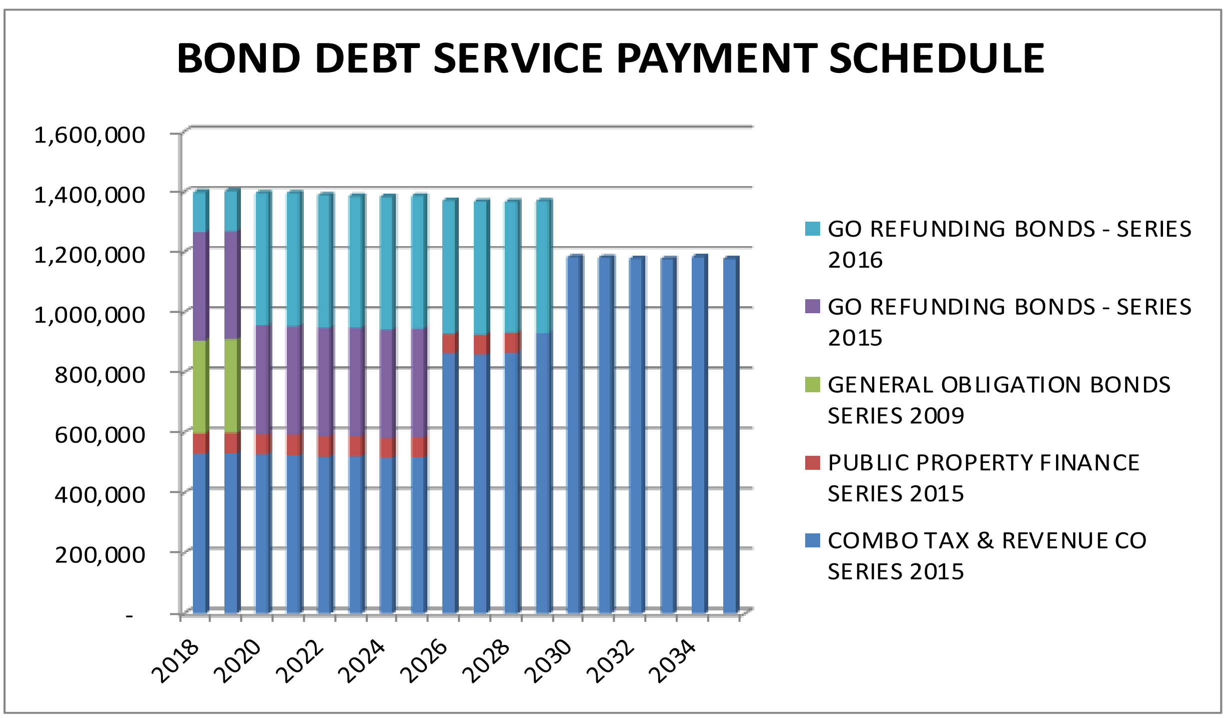
TOTAL OUTSTANDING DEBT REQUIREMENTS

	INTEREST RATE (%)	ISSUE DATE	MATURITY DATE	AMOUNT OF ISSUE
GO REFUNDING BONDS	2.5-4.625	2009	2019	$ 6,150,000
GO REFUNDING BONDS	2.0-3.0	2015	2025	2,980,000
TAX & REV CO'S	2.0-5.0	2015	2035	9,540,000
PPFCO	3.07	2015	2028	710,000
GO REFUNDING BONDS	2.0-4.0	2016	2029	3,815,000
TOTAL DEBT REQUIREMENTS				**$ 23,195,000**

The City does not have plans to issue any additional debt within the current year.

SUMMARY REQUIREMENTS FOR PRINCIPAL AND INTEREST RETIREMENTS

FISCAL YEAR	FEB 15TH PRINCIPAL	FEB 15TH INTEREST	AUG 15TH INTEREST	TOTAL
2018	$ 775,000	$ 317,136	$ 306,943	$ 1,399,079
2019	800,000	306,942	295,626	1,402,568
2020	815,000	295,626	286,559	1,397,185
2021	835,000	286,558	275,689	1,397,247
2022	850,000	275,689	264,620	1,390,309
2023	870,000	264,620	251,551	1,386,172
2024	895,000	251,551	238,107	1,384,658
2025	925,000	238,106	224,211	1,387,317
2026	940,000	224,210	208,165	1,372,375
2027	970,000	208,164	190,961	1,369,125
2028	1,005,000	190,960	172,488	1,368,448
2029	1,045,000	172,488	153,125	1,370,613
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	**$ 16,850,000**	**$ 3,590,050**	**$ 3,272,920**	**$ 23,712,971**



GENERAL OBLIGIATION BONDS REFUNDING BONDS
SERIES 2009 - $6,150,000
PURPOSE: STORMWATER PROJECTS

FISCAL YEAR	FEB 15TH PRINCIPAL	FEB 15TH INTEREST	AUG 15TH INTEREST	TOTAL
2018	$ 290,000	$ 11,175	$ 6,100	$ 307,275
2019	305,000	6,100	-	311,100
TOTAL OUTSTANDING	**$ 595,000**	**$ 17,275**	**$ 6,100**	**$ 618,375**

GENERAL OBLIGIATION REFUNDING BONDS
SERIES 2015 - $2,980,000
PURPOSE: REFUND 2013 TAX NOTE

FISCAL YEAR	FEB 15TH PRINCIPAL	FEB 15TH INTEREST	AUG 15TH INTEREST	TOTAL
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	**$ 2,580,000**	**$ 170,500**	**$ 136,325**	**$ 2,886,825**

PUBLIC PROPERTY FINANCE CONTRACT OBLIGATION
SERIES 2015 - $710,000
PURPOSE: REFUND OSHKOSH CAPITAL LEASE

FISCAL YEAR	FEB 15TH PRINCIPAL	FEB 15TH INTEREST	AUG 15TH INTEREST	TOTAL
2018	$ 50,000	$ 9,517	$ 8,749	$ 68,266
2019	50,000	8,748	7,982	66,730
2020	50,000	7,982	7,215	65,197
2021	55,000	7,214	6,370	68,584
2022	55,000	6,370	5,526	66,896
2023	55,000	5,526	4,682	65,208
2024	55,000	4,682	3,838	63,520
2025	60,000	3,837	2,917	66,754
2026	60,000	2,916	1,996	64,912
2027	65,000	1,995	998	67,993
2028	65,000	997	-	65,997
TOTAL OUTSTANDING	$ 620,000	$ 59,784	$ 50,273	$ 730,057

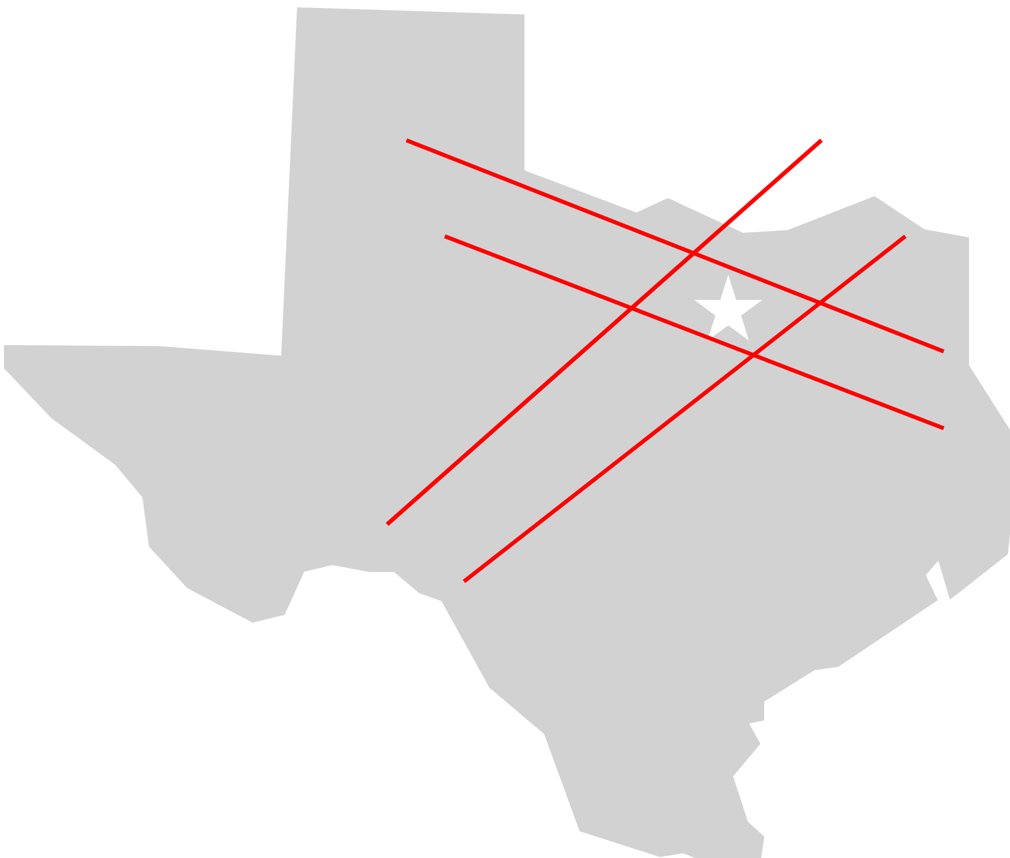
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2016 - $3,815,000
PURPOSE: REFUND 2009 GO BONDS

FISCAL YEAR	FEB 15TH PRINCIPAL	FEB 15TH INTEREST	AUG 15TH INTEREST	TOTAL
2018	$ 15,000	$ 58,925	$ 58,775	$ 132,700
2019	15,000	58,775	58,625	132,400
2020	325,000	58,625	55,375	439,000
2021	335,000	55,375	52,025	442,400
2022	340,000	52,025	48,625	440,650
2023	345,000	48,625	43,450	437,075
2024	360,000	43,450	38,050	441,500
2025	370,000	38,050	32,500	440,550
2026	385,000	32,500	24,800	442,300
2027	400,000	24,800	16,800	441,600
2028	410,000	16,800	8,600	435,400
2029	430,000	8,600	-	438,600
TOTAL OUTSTANDING	$ 3,730,000	$ 496,550	$ 437,625	$ 4,664,175

TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2015 - $9,540,000
PURPOSE: STREETS, CITY FACILITIES, IT EQUIP., STORMWATER IMPROVEMENTS, WATER & SEWER SYSTEM

FISCAL YEAR	FEB 15TH PRINCIPAL	FEB 15TH INTEREST	AUG 15TH INTEREST	TOTAL
2018	$ 125,000	$ 203,344	$ 202,094	$ 530,438
2019	130,000	202,094	200,794	532,888
2020	130,000	200,794	198,844	529,638
2021	130,000	198,844	196,894	525,738
2022	130,000	196,894	194,944	521,838
2023	135,000	194,944	192,919	522,863
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	**$ 9,325,000**	**$ 2,845,941**	**$ 2,642,597**	**$ 14,813,538**

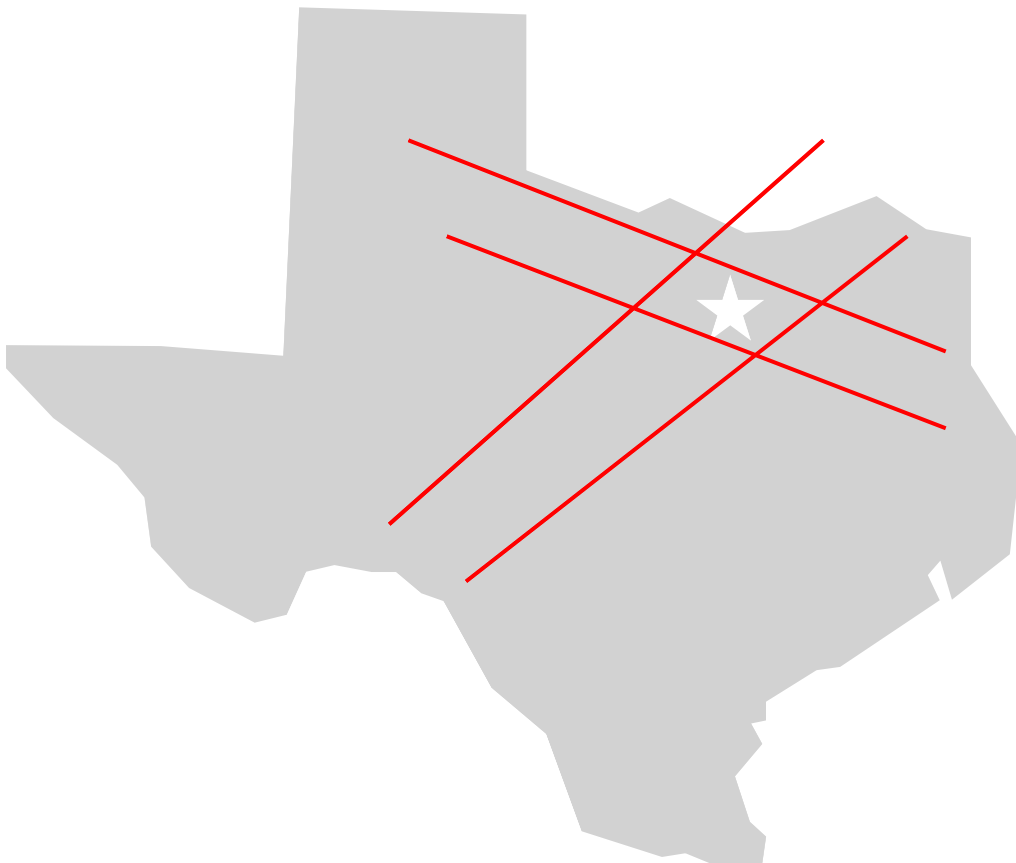
City of White Settlement



City of White Settlement
FY 2017-2018 Annual Budget
Special Revenue Funds

The Special Revenue Funds are the Economic Development Fund, Hotel Occupancy Taxes Fund, and Crime Control and Prevention District 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.

City of White Settlement



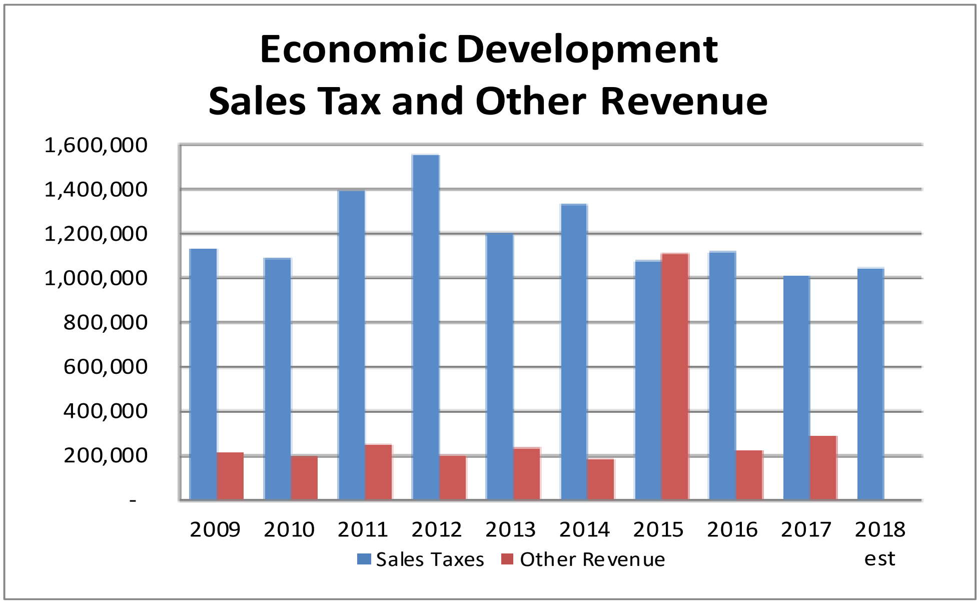
SPECIAL REVENUE FUND

ECONOMIC DEVELOPMENT CORPORATION

The Economic Development Corporation (EDC) Fund is a special revenue fund established to record receipts 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. After passage of the tax, the Economic Development Corporation was formed and is comprised of seven members. 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, economic development, park facilities and events, entertainment and tourist facilities, and affordable housing.

CITY OF WHITE SETTLEMENT
ECONOMIC DEVELOPMENT FUND (FUND 04)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Sales and Other Use Taxes	$ 1,119,175	$ 932,000	$ 932,000	$ 1,043,874
Charges for Service	219,046	205,600	205,600	-
Interest	3,843	4,200	4,200	500
Other Revenue	2,402	-	-	-
TOTAL REVENUES	**$ 1,344,466**	**$ 1,141,800**	**$ 1,141,800**	**$ 1,044,374**
EXPENDITURES/USES				
Culture/Recreation	$ 553,368	$ 548,415	$ 548,415	$ -
Economic Development	247,323	387,525	387,525	52,194
Debt service				
Principal	405,000	425,000	425,000	450,000
Interest	632,189	601,522	601,522	579,559
TOTAL EXPENDITURES	**$ 1,837,880**	**$ 1,962,462**	**$ 1,962,462**	**$ 1,081,753**



Year	Sales Taxes	Other Revenue
2009	1,130,660	217,528
2010	1,088,311	197,975
2011	1,392,499	252,118
2012	1,553,787	202,809
2013	1,202,312	237,083
2014	1,331,070	187,117
2015	1,078,003	1,110,210
2016	1,119,175	225,291
2017	1,010,658	289,932
2018 est	1,043,874	500

EDC Revenues

Each year is based on the overall consumer spending and is calculated at 0.5% of the taxable sales inside the City. 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 and was opened in fiscal year 1999. The annual expenditures for parks and related user fees moved to the General Fund as of FY 2017-2018 due to the EDC fund no longer being able to support the expenditures. In fiscal year 2014-2015 the City Council forgave a $840,000 of a $1,400,000 loan made to the EDC for the 2011-2012 Central Park renovation.

EDC Expenditures

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 FY 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 previously funded through lease payment. Debt service payments account for 95.2% of total expenditures. More information on this situation may be found under the Splash Dayz Fund.

Operational Division

Description

In FY 2015-2016, Hawaiian Falls Water Park, lessee of the water park that the EDC fund built, defaulted on the lease and that City took the water park back. EDC funded the building of the water park through issuing sales tax bonds, which pledged EDC's sales revenue for repayment. The lease payments were to fund the debt service payments. The current projected sales tax revenue will not completely fund the debt service payments, therefore fund balance will have to be used. The City moved the funding of the Director Division and Park Operations Division to the General Fund.

Goals (Refers back to 1.0 City Goal)

- Create an environment that will attract quality businesses to the City

FY 18 Objectives

- Bring quality businesses to the City

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
New Businesses within the City	61	60	11

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Contractual Services	$ 124,739	$ 251,600	$ 87,177	$ 52,194
Transfers	1,037,189	1,026,522	1,026,522	1,029,599
Total	**$ 1,161,928**	**$ 1,278,122**	**$ 1,113,699**	**$ 1,081,793**

An administrative fee of 5% of the half-cent sales tax is paid to the General Fund under contractual expenditures to cover the administration of the fund's activities.

Director Division

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Personnel	$ 108,695	$ 112,627	$ 106,071	$ -
Materials & Supplies	(62)	1,250	860	-
Contractual Services	13,952	22,048	18,238	-
Total	**$ 122,585**	**$ 135,925**	**$ 125,169**	**$ -**

The City has moved personnel and other costs to Code Compliance Department for funding purposes.

Parks Operational Division

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Personnel	$ 241,372	$ 206,300	$ 128,803	$ -
Materials & Supplies	38,647	83,782	74,441	-
Contractual Services	273,349	258,333	239,552	-
Total	**$ 553,368**	**$ 548,415**	**$ 442,796**	**$ -**

The City has moved personnel and others costs to Parks Maintenance Department for funding purposes.

Debt Service

TOTAL OUTSTANDING DEBT REQUIREMENTS

	INTEREST RATE (%)	ISSUE DATE	MATURITY DATE	AMOUNT OF ISSUE
SALES TAX REVENUE BONDS	5.02	2013	2034	$ 12,600,000

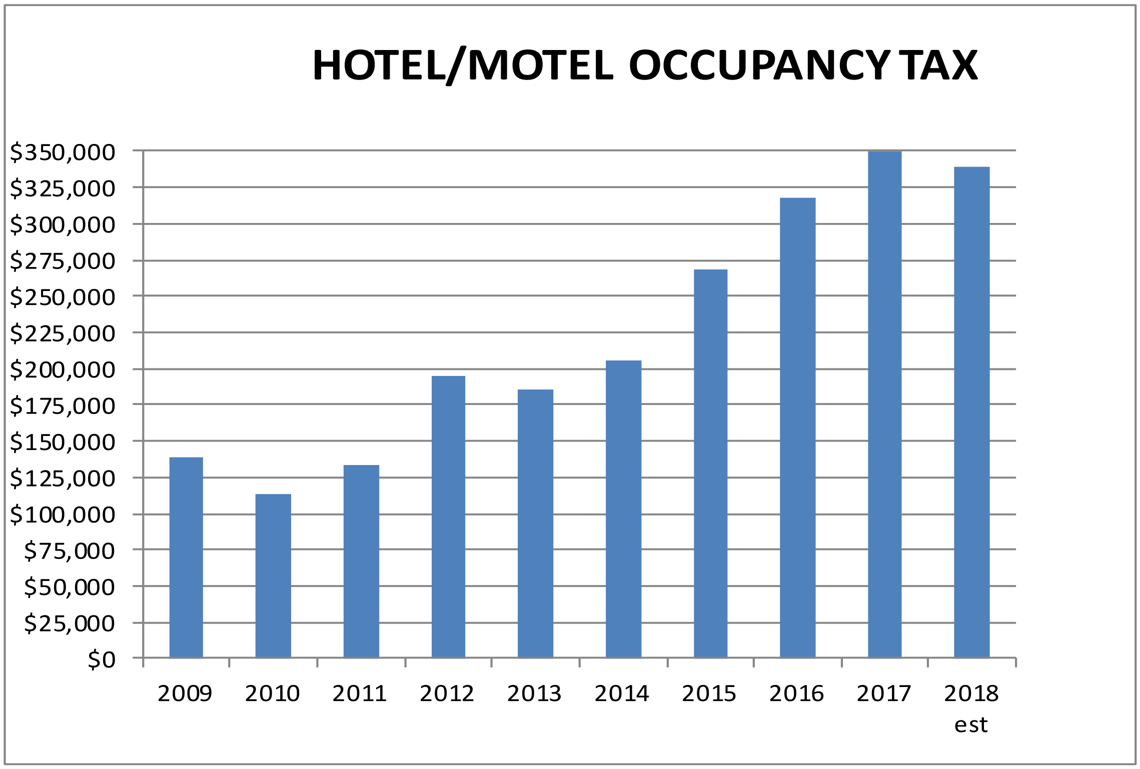
The City does not have plans to issue any additional debt within the current year.

SALES TAX & REVENUE BONDS
SERIES 2013- $12,600,000
PURPOSE: WATER PARK CONSTRUCTION

FISCAL YEAR	PRINCIPAL	1-Dec INTEREST	1-Jun INTEREST	TOTAL
2018	$ 450,000	$ 295,427	$ 284,132	$ 1,029,559
2019	475,000	284,132	272,209	1,031,341
2020	495,000	272,210	259,785	1,026,995
2021	525,000	259,785	246,607	1,031,392
2022	550,000	246,608	232,802	1,029,410
2023	580,000	232,803	218,244	1,031,047
2024	610,000	218,245	202,933	1,031,178
2025	640,000	202,934	186,869	1,029,803
2026	670,000	186,870	170,052	1,026,922
2027	705,000	170,053	152,357	1,027,410
2028	740,000	152,357	133,783	1,026,140
2029	780,000	133,783	114,205	1,027,988
2030	820,000	114,205	93,623	1,027,828
2031	865,000	93,623	71,911	1,030,534
2032	905,000	71,912	49,196	1,026,108
2033	955,000	49,196	25,226	1,029,422
2034	1,005,000	25,226	-	1,030,226
TOTAL	**$ 11,770,000**	**$ 3,009,369**	**$ 2,713,934**	**$ 17,493,303**

CITY OF WHITE SETTLEMENT
HOTEL/MOTEL OCCUPANCY TAX (FUND 05)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Sales and Other Use Taxes	$ 318,010	$ 295,000	$ 295,000	$ 339,000
Interest	2,082	1,000	1,000	7,000
TOTAL REVENUES	**$ 320,092**	**$ 296,000**	**$ 296,000**	**$ 346,000**
EXPENDITURES/USES				
Culture/Recreation	$ 115,241	$ 216,000	$ 217,017	$ 52,300
Capital Outlay	-	-	-	180,000
Transfers	50,000	60,000	60,000	251,900
Reserves	-	20,000	18,983	-
TOTAL EXPENDITURES	**$ 165,241**	**$ 296,000**	**$ 296,000**	**$ 484,200**



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

Year	Hotel Occupancy Taxes
2009	138,664
2010	113,712
2011	133,505
2012	194,549
2013	185,394
2014	206,043
2015	268,954
2016	318,010
2017	357,912
2018 est	339,000

Hotel/ Motel – Occupancy Tax

Description

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

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, convention center operations, 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 advertising, fine arts, signage for tourism and convention center operations, visitor center, museum, and sports field improvements.

Goals

- Enhance and promote tourism, conventions and the hotel industry, establishing or improving the convention center, tourism related advertising and promotions, arts enhancement, and the historical restoration and preservation program.

Objectives

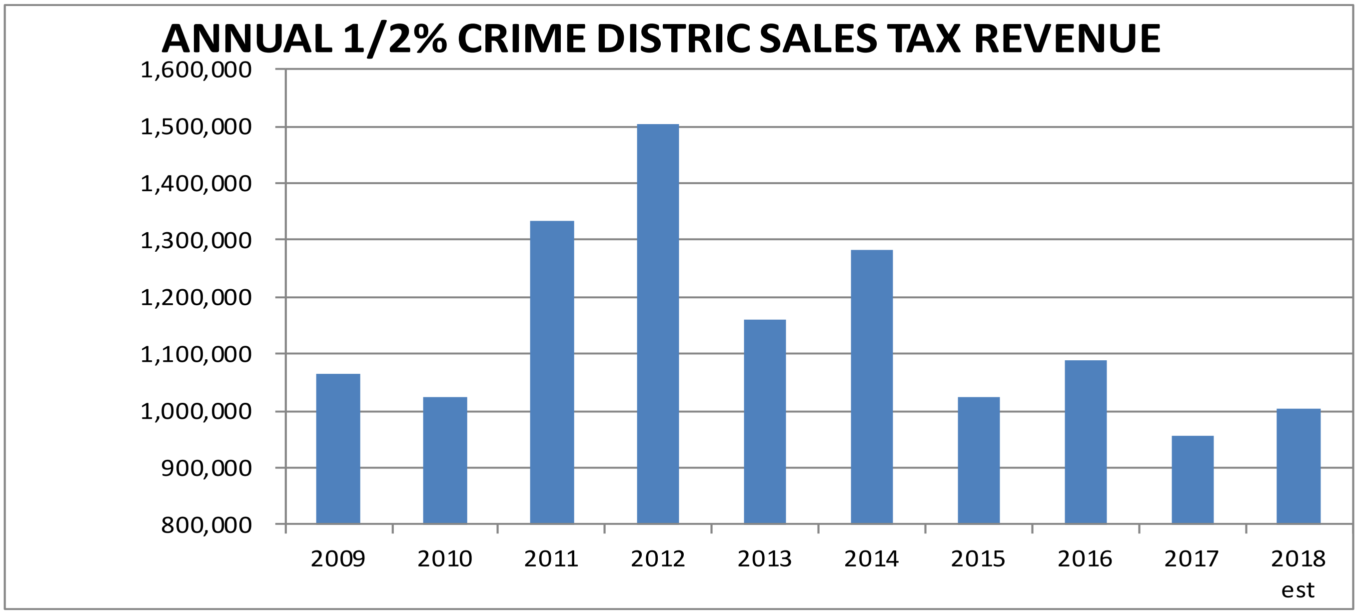
- Increase the number of convention center events

Performance Measures	Actual 2015-2016	Estimated 2016-2017	Projected 2017-2018
Convention Center Events - Paid	22	131	160
Convention Center Events - Unpaid (Community)	7	29	40

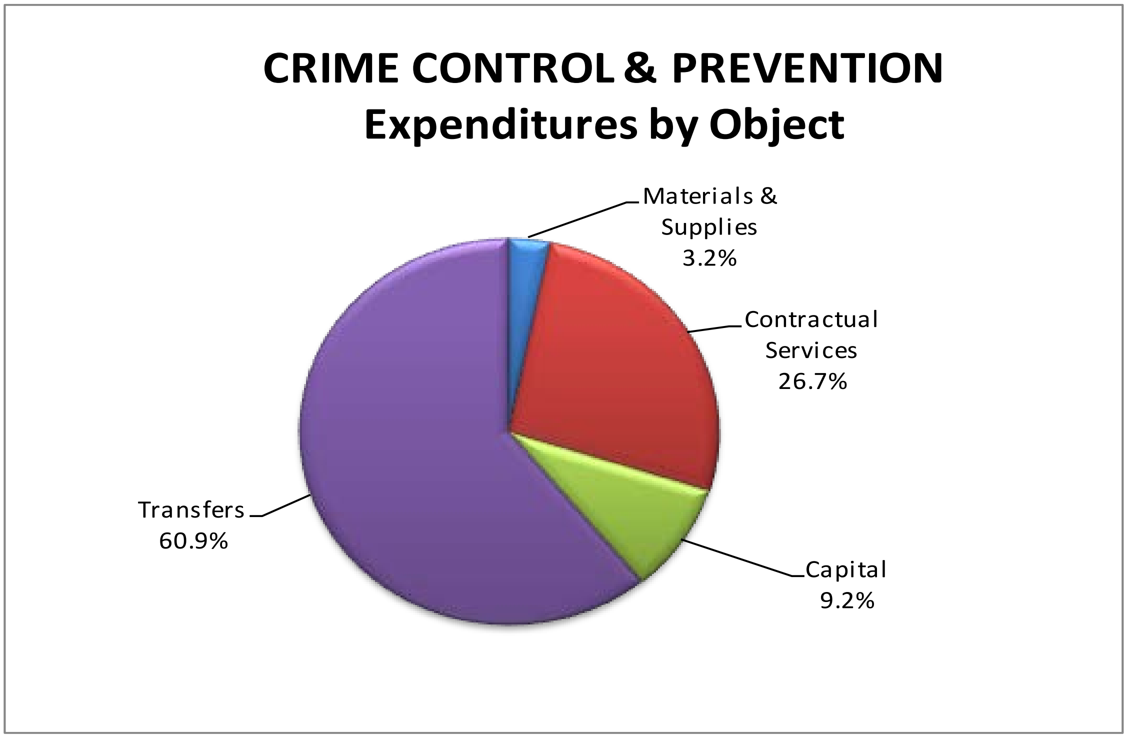
SUMMARY				
Expenditures	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Contractual Services	$ 115,241	$ 217,017	$ 53,280	$ 52,300
Capital Outlay	-	-	-	180,000
Transfers	50,000	60,000	60,000	251,900
Reserves	-	18,983	-	-
Total	**$ 165,241**	**$ 296,000**	**$ 113,280**	**$ 484,200**

CITY OF WHITE SETTLEMENT
CRIME DISTRICT (FUND 08)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Sales and Other Use Taxes	$1,088,398	$ 909,851	$ 909,851	$1,002,614
Interest	1,323	-	-	1,500
Other Revenue	100	-	-	-
TOTAL REVENUES	**$1,089,821**	**$ 909,851**	**$ 909,851**	**$1,004,114**
EXPENDITURES/USES				
Public Safety	$ 292,954	$ 317,071	$ 335,179	$ 326,975
Capital Outlay	11,626	33,455	15,347	100,700
Transfers	667,000	667,000	667,000	667,000
TOTAL EXPENDITURES	**$ 971,580**	**$1,017,526**	**$ 1,017,526**	**$1,094,675**



YEAR	SALES TAX
2009	1,063,663
2010	1,025,382
2011	1,333,427
2012	1,505,058
2013	1,159,541
2014	1,283,903
2015	1,025,991
2016	1,088,398
2017	955,842
2018 est	1,002,614



The largest expense of the Crime District is the transfer to the General Fund for police officer's salaries and benefits. This transfer represents 16.14% of the budgeted salaries and benefits for the General Fund Patrol Division ($4,131,551)

Crime Control and Prevention District

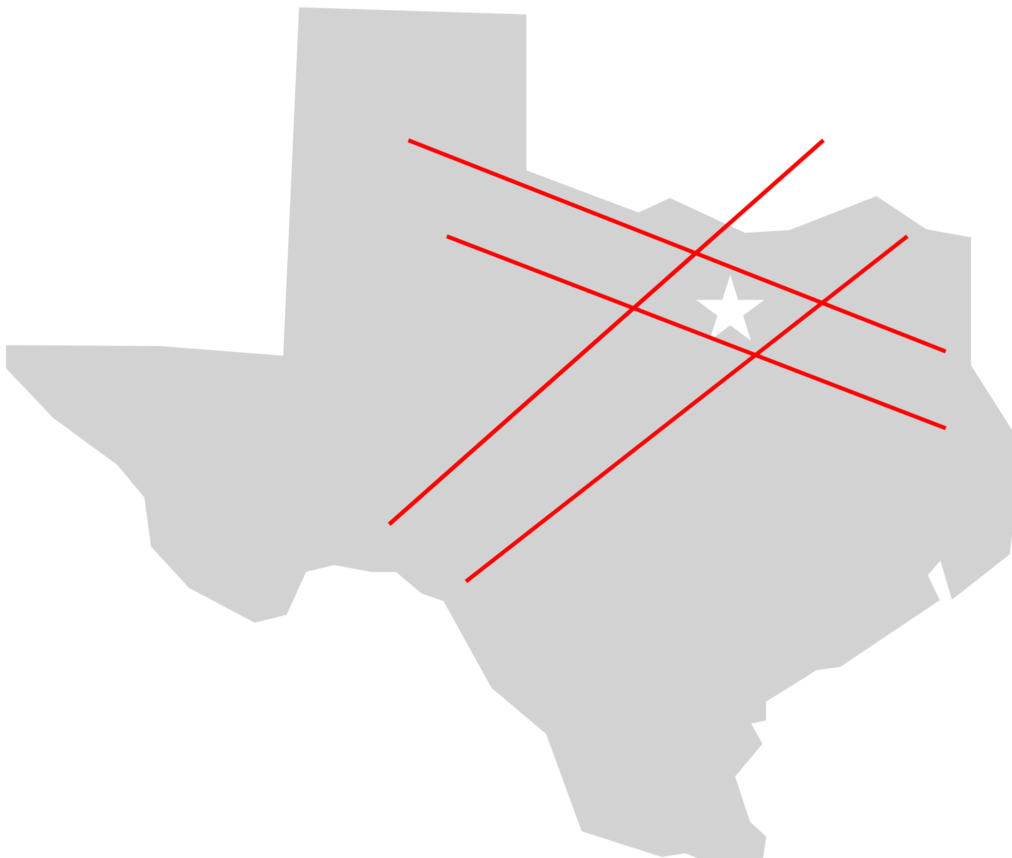
Description

The Citizens of White Settlement voted on January 20, 1996, to create a White Settlement Crime Control and Prevention District (CCPD) by the adoption of local sales and use tax at a rate of one-half of one percent. The tax was readopted in May 2010 for an additional twenty-year period beginning January 2011. 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. 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.

The Crime Prevention and Control District is an entity governed by a seven-member board approved by the City Council. For financial reporting purposes, the entity is 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.

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Materials & Supplies	$ 42,105	$ 37,572	$ 31,366	$ 34,750
Contractual Services	250,849	297,607	290,440	292,225
Capital Outlay	11,626	15,347	7,524	100,700
Transfers	667,000	667,000	667,000	667,000
Total	**$ 971,580**	**$ 1,017,526**	**$ 996,330**	**$ 1,094,675**

City of White Settlement



City of White Settlement
FY 2017-2018 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, have a multi-year useful life, and 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 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
- Local minimum standards
- 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. 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.

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.

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.

General Obligation Bonds
With General Obligation bonds, the taxing power of the jurisdiction is pledged to pay interest and principal of 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 and sewer 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 programs are available for financing a number of programs. These may include streets, water and sewer facilities, 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. 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.

2017-2018 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 property taxes, Capital Improvements are being reinstated.

For the 2017-2018 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.

Capital expenditures requested by each department during the Budget Planning Process were jointly discussed by staff and Council. A significant number of approved capital improvements were removed from the departmental budget and moved to the Capital Projects Fund for funding in the 2017-2018 Budget. Remaining funds from the 2015 Tax and Revenue CO's will be used to fund these capital expenditures. 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, and acquisition of emergency fire equipment.

The following Approved Items Summary section identifies the capital improvements that have been authorized in FY 2017-2018. It includes the department requesting the item, the fund in which expenditures will be recorded, the sources of funds, and the cost. Although the proposed projects for the 2017-2018 budget year is heavily loaded, staff is working toward an attainable five year forecast. For the 2018-2019 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.

The City does not anticipate that the significant nonrecurring capital expenditures will affect the City's current and future operating budgets. The IT Network Infrastructure does have potential operating costs associated with it as we have contracted to have a 3rd party available to help with the new network infrastructure. The City expects reduced maintenance costs from purchasing a new fire engine and selling other fire vehicles. In addition, the City also anticipates seeing a savings in City of Fort Worth treatment costs from less I&I as a result of the Saddle Hill Park Sewer Line. However, we do not expect any additional revenues from nonrecurring capital expenditures. The following are the current budget's significant nonrecurring capital expenditures:

- IT Network Infrastructure & Security Replacement $750,000
- Phone System Replacement $120,000
- Dale Lane Reconstruction $1,200,000
- Fire Engine $405,000
- New Water Wells $1,095,271
- Saddle Hill Park Sewer Line $1,200,000
- Stormwater Quebec/Comal Project $285,000
- Stormwater Grant Circle Project $275,000
- Stormwater Saddle Hill Park Project $200,000

CITY OF WHITE SETTLEMENT
CAPITAL IMPROVEMENTS PROGRAM
APPROVED ITEMS - SUMMARY
FY 2017-2018

	CAPITAL PROJECTS	WATER/ SEWER	OCCUPANCY TAX	CRIME CONTROL	SEWER INFLOW & INFILTRATION	STORM WATER UTILITY	TOTAL
GENERAL GOVERNMENT							
Management Information	$ 715,338	$ -	$ -	$ -	$ -	$ -	$ 715,338
TOTAL	715,338	-	-	-	-	-	**715,338**
CULTURE/RECREATION							
Parks	60,000	-	180,000	-	-	-	240,000
Library	63,800	-		-	-	-	63,800
TOTAL	123,800	-	180,000	-	-	-	**303,800**
PUBLIC SAFETY							
Fire	515,724	-	-	-	-	-	515,724
Police	19,000	-	-	100,700	-	-	119,700
TOTAL	534,724	-	-	100,700	-	-	**635,424**
PUBLIC WORKS							
Drainage	-	-	-	-	-	880,238	880,238
Streets	2,250,880	-	-	-	-		2,250,880
TOTAL	2,250,880	-	-	-	-	880,238	**3,131,118**
WATER / WASTEWATER							
Utility Billing	-	55,000	-	-	-	-	55,000
Water	2,891,771	1,000,000	-	-	-	-	3,891,771
Wastewater	2,070,057	-	-	-	1,200,000	-	3,270,057
TOTAL	4,961,828	1,055,000	-	-	1,200,000	-	**7,216,828**
CAPITAL BY FUND	**$8,586,570**	**$1,055,000**	**$ 180,000**	**$ 100,700**	**$ 1,200,000**	**$ 880,238**	**$12,002,508**

PROJECTS FUNDED BY DEBT ISSUANCE	$ 8,586,570
PROJECTS FUNDED BY CCPD TAXES	100,700
PROJECTS FUNDED BY HOTEL TAXES	180,000
PROJECTS FUNDED BY STORM WATER FEES	880,238
PROJECTS FUNDED BY WATER/SEWER FEES	2,255,000
TOTAL CIP PROJECTS FUNDED	**$12,002,508**

City of White Settlement
FY 2017-2018 Annual Budget
Street Improvement Fund

5% Water and Sewer Franchise Fee is 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. The franchise fee ordinance was passed on September 14, 1999. 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 overlays projects provide an effective rehabilitation process, results in longer life to the street, creates a smoother 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

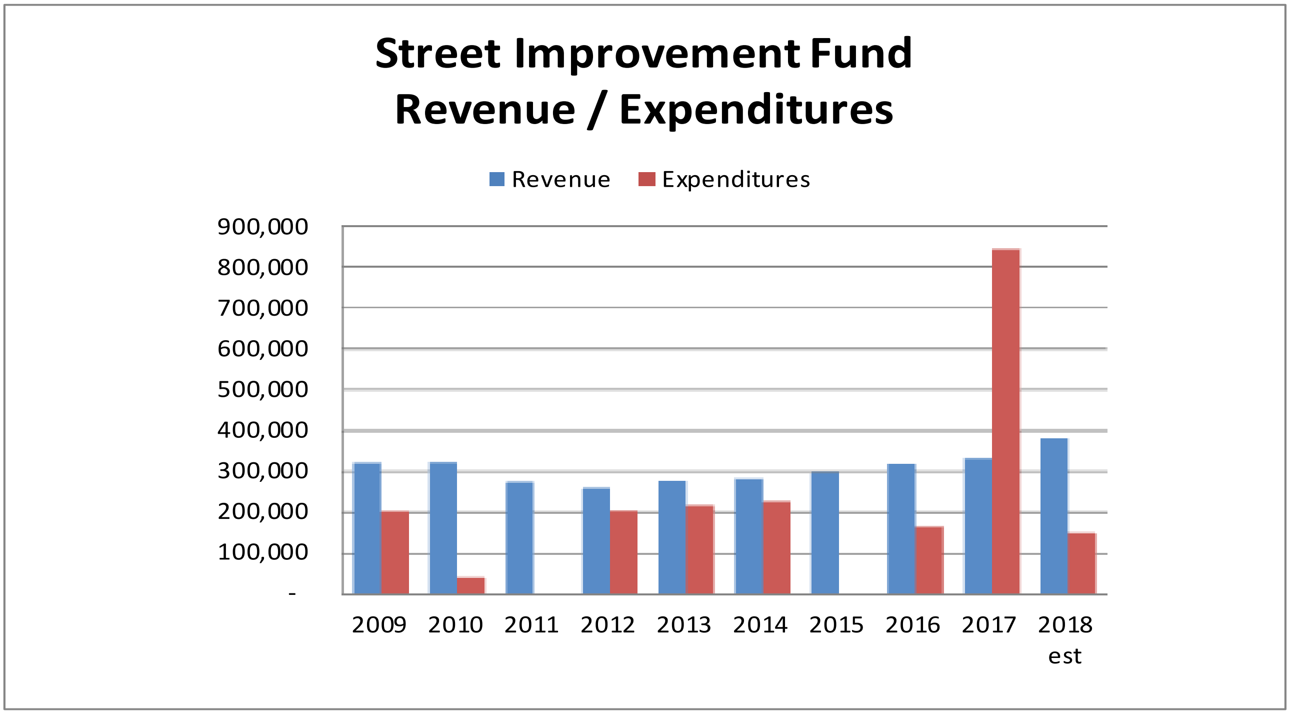
- Roughness
- Base Condition
- Curb and Gutter Condition
- Condition of Underground Utilities

Current year projects with the County:

- Pemberton – 18,009 sq. ft.
- Meadow Park (Whitney – West Hills) – 155,807 sq. ft.
- George (Pem – LVT) – 28,674
- Glenn – 19,737
- Ozona (Abbott to Terry) – 68,256 sq. ft.
- Ralph (WSR – Cliff) - 53,730
- Waynell (WSR – Cliff) – 53,730 sq. ft.

CITY OF WHITE SETTLEMENT
STREET IMPROVEMENT FUND (FUND 10)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Franchise Fees	$ 314,941	$ 340,000	$ 340,000	$ 370,800
Interest	4,145	2,200	2,200	10,000
TOTAL REVENUES	**$ 319,086**	**$ 342,200**	**$ 342,200**	**$ 380,800**
EXPENDITURES/USES				
Public Works	$ 24,207	$ -	$ -	$ -
Capital Outlay	66,263	-	800,000	-
Transfers	75,000	150,000	150,000	150,000
TOTAL	**$ 165,470**	**$ 150,000**	**$ 950,000**	**$ 150,000**



Year	Revenue	Expenditures
2009	321,558	203,561
2010	323,074	41,054
2011	274,710	-
2012	260,862	204,725
2013	276,517	218,142
2014	282,383	227,590
2015	298,206	-
2016	319,086	165,470
2017	332,444	842,584
2018 est	380,800	150,000

SUMMARY				
Expenditures	**Actual 2015-2016**	**Budgeted 2016-2017**	**Projected 2016-2017**	**Adopted 2017-2018**
Materials & Supplies	$ 24,207	$ -	$ -	$ -
Capital Outlay	66,263	800,000	692,584	-
Transfers	75,000	150,000	150,000	150,000
Total	**$ 165,470**	**$ 950,000**	**$ 842,584**	**$ 150,000**

City of White Settlement
FY 2017-2018 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. 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 is 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.

CITY OF WHITE SETTLEMENT
SEWER I & I FUND (FUND 24)
FY 2017-2018 ANNUAL BUDGET

	ACTUAL FY 2016	ADOPTED BUDGET FY 2017	AMENDED BUDGET FY 2017	ADOPTED BUDGET FY 2018
REVENUES/SOURCES				
Interest	$ 638	$ 150	$ 150	$ 5,000
Transfers	130,000	130,000	130,000	130,000
TOTAL REVENUES	**$ 130,638**	**$ 130,150**	**$ 130,150**	**$ 135,000**
EXPENDITURES/USES				
Public Works	$ -	$ 35,000	$ 35,000	$ -
Capital Outlay	26,234	150,000	150,000	1,200,000
TOTAL	**$ 26,234**	**$ 185,000**	**$ 185,000**	**$ 1,200,000**

CITY OF WHITE SETTLEMENT
BUDGETED EMPLOYEE POSITIONS

	2015-2016		2016-2017		2017-2018	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
GENERAL FUND						
Administration	2	-	4	-	4	-
City Secretary	1	-	1	-	1	-
Human Resources	1	2	1	1	1	-
MIS	2	-	3	-	3	-
Finance	5	-	5	-	5	-
Purchasing	2	-	2	1	1	-
Code Enforcement	6	-	4	-	4	-
Municipal Facilities	1	-	1	-	1	-
Library	5	5	4	4	4	4
Senior Center	5	-	4	1	4	1
Recreation	2	2	3	2	3	2
Parks	4	-	4	1	4	1
Animal Control	3	-	3	-	2	2
Street	6	1	5	1	4	1
Marshal's Office	3	-	2	-	2	-
Muncipal Court	2	-	2	-	2	-
Police	47	6	47	7	47	7
Fire	1	16	2	37	3	38
TOTAL GENERAL FUND	98	32	97	55	95	56
WATER/SEWER FUND						
Utility Billing	5	-	6	-	6	-
Water	8	-	11	-	7	-
Wastewater	4	-	5	-	5	-
Non-Departmental	-	-	-	-	3	-
TOTAL WATER/SEWER FUND	17	-	22	-	21	-
ECONOMIC DEVELOPMENT FUND (EDC)						
EDC Director	1	-	1	-	-	-
Parks Operational	7	-	4	1	-	-
TOTAL EDC FUND	8	-	5	1	-	-
STORM WATER UTILITY FUND						
Storm Water	-	-	-	-	4	-
TOTAL STORM WATER FUND	-	-	-	-	4	-
SPLASHDAYZ WATER PARK						
Administration	-	-	2	-	1.60	-
Maintenance	-	-	1	16	0.90	16
Food & Beverage	-	-	-	20	0.33	20
Lifeguards	-	-	-	100	-	100
Cash Control	-	-	-	5	-	5
Front Gate	-	-	-	15	-	15
TOTAL SPLASHDAYZ WATER PARK	-	-	3	156	2.83	156
CONVENTION CENTER						
Administration	-	-	-	-	1.07	-
Maintenance	-	-	-	-	0.10	-
Food & Beverage	-	-	-	-	-	-
TOTAL CONVENTION CENTER	-	-	-	-	1.17	-
TOTAL POSITIONS	123	32	127	212	124	212

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:	7
	Number of Fire Hydrants:	268
	Number of Manholes:	418
	Number of Light Poles:	1,120
	Number of Utility Poles:	3,465
Economics:		
	2017 Appraised Property:	
	Total Taxable Value	$ 728,090,810
	Average Market Value	$ 97,191
	Average Net Taxable Value	$ 68,549
	Tax Rate (Per $100 Valuation):	
	City of White Settlement	0.762127
	Tarrant County Hospital	0.224429
	Tarrant County College	0.140060
	Tarrant County	0.244000
	White Settlement ISD	1.540000
	Top 10 Taxpayers (Assessed Value):	
	SPM Flow Control	$ 45,721,595
	WG NLA LLC	17,315,136
	Lowrance Properties	10,376,996
	Manitoba Management Inc	9,963,703
	Deepdale Investments	9,900,000
	AV Brickell Pointe LTD	8,375,000
	Graham Realty Investments LTD	7,889,000
	Lowe’s Home Center Inc	7,555,800
	ABC Supply Co Inc	6,948,974
Bond Rating:		
	Moody’s Investors Service	A1
	Standard & Poor’s	AA-

Community Facilities:

Hotels	8
Rooms	577
Doctors	6
Dentists	3
Churches	34

Fire Protection:

Number of Stations	1
Number of Employees	39
Number of Volunteer Employees	2
Calls Made by Fire Department	2,591
Incidents (hazardous conditions, service, good intent, false alarm, weather)	626
Fire	93
EMS Calls	1,872
Total Estimated Water Loss in Gallons	89,000,000

Recreation and Culture:

Park-Number of Acres (193 Acres City Park Land and 97 acres of school recreation facilities/playgrounds)	289.55
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	32,356
Citations	3,463
Offense Reports	1,234
Accidents	161
Part 1 & 2 Offenses Cleared	466
Five patrol units on duty	31% of time
Four patrol units on duty	73% of time
Three patrol units on duty	100% of time

Library:

Central Library	1
Volumes	76,896

Average Daily Circulation	398
Average Patron Visits Per Month	5,303

City Staff:

Number of Full-time Employees	121
Number of Part-time Employees	211
Mayor & Council	6

Education:

White Settlement ISD

Facilities	9
Teachers	430
Students Registered	6,870
Administrative Personnel	63
Average Daily Attendance	96.2%
Average SAT Scores	1364
Number of Private Schools	2

Municipal Water and Sewer System:

City Wells (20-25%) and City of Fort Worth Water (75-80%)

Wastewater Treatment by City of Fort Worth

Water Consumers	5,645
Daily Consumption (Million Gallons)	1.7
System Capacity (Million Gallons)	2.4
Sewer Connections	5,481
Refuse Customers (IESI Contract)	4,962

Election:

Registered Voters	8,267
Votes Cast Last Municipal Election (Nov 2016)	634
Percentage of Voters to Cast Ballots in Last Election	7.67%

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
2016	17,204

Race:

White	80%
Hispanic or Latino	25%
Black or African American	4%
Asian	1%
American Indian	<1%
Two or More Races	3%
Other Race	9%

Age:

<5	8%
5-19	22%
20-29	14%
30-39	14%
40-49	13%
50-59	13%
60-69	8%
70-79	5%
80+	3%

Education Level:

High School or higher	79.1%
Bachelor’s Degree or higher	13.0%
Graduate or professional degree	3.2%
Unemployed	5.2%

Unemployment Rate Tarrant County:

(Source: Tarrant County)	3.40%

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 2017 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.

Jerry Burns	Ann Smith
Brinda Rhodes	Mark Simeroth
Jason Smith	Honey Lee
Alan Price	Tom Warren

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	Diane Stevens
Gregg Geesa	

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	Judith Smith
Pamela Clawson	Gunnar Rasmussen
Brinda Rhodes	JoAnn Grammer
Betty Newberry	

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	Pat Wirsing
John Pierce	Steve Groomer
Ann Smith	Jerry Burns
Greg Geesa	

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
Mary Jackson
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
Aaron James
Pamela Kenney
Jennifer James
Dusty Pulliam
April McKenzie
Amy McClain

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
Tommy Daneils
Stephen Groomer
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.

Amy Jordan
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 an 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 annual debt service requirements, and the proposed 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.

ADA	Americans with Disabilities Act
Ad Valorem Tax	Tax computed from the taxable valuation of land and improvements.
Account	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.
Accounting System	Records and procedures which are used to record, classify and report information on the financial status and operations of the entity.
Accrual Accounting	A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.
Ad Valorem	Latin for "value of" refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property.
Allocation	A part of a lump-sum amount, which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.
Amended Budget	Includes the adopted budget for a fiscal year, plus any budget amendments or budget transfers.
Appraised Value	To make an estimate of value for the purpose of taxation. (Property values are established by the Tarrant Appraisal District).
Appropriation	An authorization granted by the City Council to make expenditures and to incur obligations identified in the adopted operating budget.
Assessment Ratio	The ratio at which tax rate is applied to tax base. The assessment ratio is currently set at 100% by State Law.
Assessed Valuation	A valuation set upon real and personal property by the Tarrant Appraisal District as a basis for levying taxes.
Audit	An examination, usually by an official or a private accounting firm retained by Council, of organization financial statements and the utilization of resources.
Authorized Positions	Number of positions authorized in the final budget.
Bond	A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.
Bonded Debt	That portion of indebtedness represented by outstanding bonds.

Bond Ordinance An ordinance or resolution authorizing a bond issue.

Bonds Authorized and Unissued Bonds that have been authorized legally but not issued and that can be issued and sold without further authorization.

Bond Refinancing The pay-off and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

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

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

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

Budget Manual 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.

Budget Message The opening section of the budget from the City Manager which provides the City Council an overview of the upcoming Budget.

Budget Ordinance The official enactment by City Council to legally authorize City staff to obligate and expend resources.

Budgetary Accounts 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.

Budgetary Control 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.

Calculated Effective Tax Rate 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.

Capital Assets Things the City owns that cost a considerable amount of money and that are intended to last a long time – e.g. buildings, land, roads, bridges and water treatment plants.

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

Capital Outlays — Expenditures which result in the acquisition of or addition to the fixed assets.

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

Certificates of Obligation — Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval by the City Council. Method for issuing long-term debt. Does not require voter approval.

Certification Pay — Additional pay attributable for completion of specified certification that enhances performance.

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

City Council — The Mayor and five (5) Council members collectively acting as the legislative and policymaking body of the City.

Community Development Block Grants (CDBG) — Federal funds made available to municipalities specifically for community revitalization.

Component Unit — A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Comprehensive Annual Financial Report (CAFR) — This report summarizes financial data for the previous fiscal year in a standardized format.

Contingency — A budgetary reserve set aside for unforeseen events occurring during the fiscal year; also known as a reserve account.

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

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

Crime Control and Prevention Sales Tax — Approved by White Settlement voters in 1996 to collect a ½ percent sales tax for the crime control and prevention purposes, and readopted in 2010 for an additional twenty-year period.

Current Taxes	Taxes levied and due within one year.
D.A.R.E.	(Drug Awareness Resistance Education) Program developed to educate students of the effects of drug and alcohol abuse.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. May also be called a sinking fund.
Deficit	The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary fund, the excess of expense over income during an accounting period.
Delinquent Taxes	Taxes that remain unpaid after the date on which a penalty for nonpayment is attached, i.e., tax statements mailed out in October and become delinquent if unpaid by January 31.
Department	A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions.
Depreciation	That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair or will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.
Disabled Citizen Exemption	A deduction of $10,000 from total assessed value of owner occupied property for citizens with disabilities determined upon application to the Tarrant Appraisal District.
Distinguished Budget Presentation Program	A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.
Division	A major administrative organizational unit of the City which indicates overall management responsibility for one or more activities.
Effective Tax Rate	State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that goes down when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenue as the year before. The formula does make adjustments for newly annexed property and newly constructed property.
EMS	Emergency Medical Services

EMT	Emergency Medical Technician
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.
Enterprise Fund	A fund established to account for operations 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.
EPA	Environmental Protection Agency
Estimated Revenue	The amount of projected revenues to be collected during the fiscal year.
Exempt	Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. Compensatory time off, as partial compensation for overtime hours worked, may be allowed by the respective department head.
Expenditure	Outflow of non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.
Expenses	Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.
Fund	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.
Fiscal Policy	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.
Fiscal Year	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.
Fixed Assets	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings machinery and equipment.
Franchise Fee	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.
Full Faith and Credit	A pledge of the general taxing power of the City to repay debt obligations (the term typically used in reference to bonds.)
Full Funding	Term used to designate full year payment for personnel or other budgeted items.

Full Time Equivalent (FTE) 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.

Function A group of related activities aimed at accomplishing a major service for which the City id responsible. For example, public safety is a function.

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

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

Fund Balance The difference between fund assets and fund liabilities of governmental and similar trust funds.

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

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

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

GASB 34 The 34^{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.

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

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

Generally Accepted Accounting Principles (GAAP)
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.

GFOA	Government Finance Officers Association of the United States and Canada.
GIS	Geographic Information System
Goals	Broad, General statements of each division's desired social or organizational outcomes.
Grant	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.
Half Cent Sales Tax	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.
Home Rule	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.
Homestead Exemption	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.
I/I	Infiltration and Inflow
Income	A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.
Infrastructure	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
Interest Earnings	The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposit.
Interfund Transfer	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.
Intergovernmental Revenues	Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Investments	Securities, bonds, and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.
Levy	To impose taxes, special assessments, or service charges for support of City services.
L.F.	(Linear feet) Length in feet.
Liabilities	Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.
Lift Station	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.
Line Items	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.
Longevity	Annual monetary payments to qualified employees based on length of service.
Maintenance	All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems and land.
Materials and Supplies	Expendable materials and operating supplies necessary to conduct departmental activity.
MCL	Maximum Contaminant Level. The highest level of a contaminant that is allowed in drinking water.
MGD	Million gallons per day.
Modified Accrual Basis	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.
Municipal	Of or pertaining to a city or its Government
NCTCOG	North Central Texas Council of Governments
Non-Departmental	Accounts for expenditures for professional services and other general government functions, which cannot be allocated to individual departments.
Object Code	The standard citywide classification of the expenditures such as office supplies or rental of equipment.

Objectives Specific statements of desired ends which can be measured.

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

Operating Funds Resources derived from recurring revenue sources used to finance ongoing operating expenditures.

Operating Transfers All interfund transfers other than residual equity transfers.

Ordinance A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

Part-Time Part-time employees work less than 32 hours per week and are not entitled to full-time employee benefits.

Per Capita Costs The cost of service per person. Per capita costs in White Settlement are based upon the City's population.

Performance Indicator Specific quantitative and qualitative measure of work performed as an objective of the department.

Performance Measures Commonly used term for service efforts and accomplishments reporting. Specific quantitative and qualitative measures of work performed as an objective of the department.

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

Program Description Describes the nature of service delivery provided at this level of funding.

Program Goals 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.

Program Measures 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.

Revenue Bond Bonds secured only by revenue from particular projects built or maintained by local government. An example would be the Water and Sewer system.

Salary Savings 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.

Sales Tax 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.

Special Assessments 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.

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

Strategic Goals /Objectives Elements or sub-elements of a strategic plan. The City's planned response to address service delivery needs and priorities.

Supplies Expendable materials and operating supplies necessary to conduct the business of departmental activities.

Tax Base 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.

Tax Levy The amount calculated when the tax rate per hundred dollars is multiplied by the tax base.

Tax Rate Total tax rate is set by Council and is made up of two components; debt service and operations rates.

Tax Roll 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.

Taxable Value Estimated value of taxable property to which the ad valorem tax rate is applied.

Unencumbered Fund Balance For budget purposes, the unencumbered fund balance is the amount of undesignated fund balance of a fund available for allocation.

Unreserved Fund Balance 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.