

CITY OF FOREST HILL

Annual Program of Services

As Approved By the Mayor and City Council



Submitted By: Sheyi I. Ipaye, CPM

City Manager

CITY OF FOREST HILL



CITY OF FOREST HILL

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City Officials

Elected Officials	Elected Position
Mr. Gerald Joubert	Mayor
Mr. Cameron Wafer	Councilmember, Place 1
Ms. Carlie Jones	Councilmember, Place 2
Ms. Michielle Benson	Councilmember, Place 3
Mr. Ozell Birks	Mayor Pro Tem, Place 4
Ms. Clara Faulkner	Councilmember, Place 5
Ms. Malinda Miller	Councilmember, Place 6

Appointed Officials	Title
Mr. Sheyi Ipaye, CPM	City Manager
Mr. Warren Spencer	City Attorney
Mr. Glenn Lewis	Municipal Judge

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Summary of Adopted General Fund Budget

For the Fiscal Year Ended September 30, 2017



1.	City Council	\$ 135,850
2.	City Secretary	101,205
3.	Administration	364,723
4.	Municipal Court	369,623
5.	Finance	342,489
6.	Human Resources/Civil Services/Information Technology	176,400
7.	Community Newsletter	10,400
8.	Planning / Development	87,997
9.	Building Inspections	202,450
10.	Public Works	377,355
11.	Parks and Recreation	264,000
12.	Police Department	3,204,346
13.	Animal Control	80,200
14.	Fire Department	1,677,108
15.	Garage	172,750
16.	Building and Grounds	482,100
17.	Non-Departmental	373,000
18.	Transfers	5,000
Total General Fund Budget		\$8,426,996

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Statement of Property Tax Revenues- Fiscal Year 2016-2017



This budget will raise more revenues from property taxes than last year's budget by an amount of \$501,123,



which is a 17.19 percent increase from last year's budget. The taxable appraised value from new property added to the tax roll this year is \$5,038,178



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USERS GUIDE TO THIS BUDGET DOCUMENT

The Budget Document

This is the budget document for the City of Forest Hill, Texas for the fiscal year beginning October 1, 2016 and ending September 30, 2017. This document should serve as a policy document, a financial plan, and an operations guide to our City, as well as a communication device to our readers. Such a document is meant to be used by a wide variety of users. It should be used by City Management as a guide for operations as approved by the City Council for the fiscal year. It should be used by City Council as a communication device to staff and citizens for objectives, goals, and mission of the City. It should be used by staff to inform City Council and citizens of accomplishments and services. This document should also be used by current and prospective citizens and businesses to learn about the City and where it is going.

Introductory Information

The Table of Contents should aid a user of this document in the detailed organization of this book. The Introductory Section includes the City Manager's budget message, the City's organizational chart, budget calendar and budget policies, vision statement, the City's overall financial structure, overall financial and graphical information, and major revenue sources. The City Manager's message should be reviewed before expecting to understand decisions made during the long budget process.

CITY OF FOREST HILL

Financial Summaries

The next sections of this document include the detailed financial information of the City of Forest Hill budget. These sections are broken down by fund types. The fund types used by the City are general fund, special revenue, debt service, capital projects, and proprietary funds. Each fund section will provide financial summaries, general information, and management assumptions in the budget preparation. A few of the major operating funds are more detailed in showing objectives, goals, staffing, organizational structures, and accomplishments by division. The capital project funds detail current and future projects. The debt service fund section also provides individual debt service reimbursement schedules.

The Glossary

The glossary section of the book provides both a glossary of terms and an abbreviation guide to aid users with technical terms as well as industry jargon that appear in the document.

The Budget Ordinances

The budget ordinance section provides actual policy passed by the City Council implementing this budget as well as some required publications.

CITY OF FOREST HILL

Introduction



CITY OF FOREST HILL



September 15, 2016

Honorable Mayor Joubert and Members of the City Council:

In compliance with state law and the Home Rule Charter of the City of Forest Hill, Texas, I am pleased to submit to you the Proposed Annual Budget and Plan of Municipal Services for the fiscal year beginning October 1, 2016 and ending September 30, 2017.

At a Special City Council Budget Workshop held on August 13, 2016, the City Council expressed the desire to maintain the current tax rate and levels of service offered to the citizens of Forest Hill. The City Council also expressed desire for a balanced budget without using fund reserves in the General Fund. From those comments, City Staff continued developing the budget, and now feel confident we have accomplished the task given.

The state of our national and local economy continues to be of concern. Although some of our economic indicators are showing signs of a slow but steady recovery, overall economic growth during the last year was flat and we project the same for FY 2016- 2017. Several considerations, goals and priorities were identified with the development of this budget. Those priorities addressed in the FY 2016-2017 Budget are:

- 1) Continue to maintain current ad valorem property tax rate.
- 2) Reposition staff and staffing levels to better reflect the demands for service throughout the organization and City.
- 3) Maintain adequate funding for street infrastructure needs and other capital projects.
- 4) Continue funding adequate pay and benefit to City employees
- 5) Address improvements to municipal facilities
- 6) Fleet replacement particularly at the Police and Public Work Departments.
- 7) Continue promoting economic development activities and make Forest Hill an ideal place to live, work and to do business.

Transmitted herewith is the approved FY 2016-2017 budget for the City of Forest Hill. The budget totals \$14,086,373 of which \$8,426,996 is for the General Fund, \$3,991,094 for the Enterprise Fund, \$969,234 for the General Debt Service Fund, \$177,629 for the Community Development Fund, \$16,500 for the Municipal Court Technology Fund, \$14,400 for the Municipal Court Safety Fund, \$17,020 for the Juvenile Case Manager Fund, \$1,000 for the Park Fund, \$330,500 for the Capital Improvement Fund, \$20,000 for Motel Tax Fund, \$116,800 for the Storm Water Fund and \$5,200 for the Forest Hill Memorial Park Fund.

LONG-TERM GOALS

During the Budget process, the Council reviewed the goals for the upcoming budget year and beyond.

CITY OF FOREST HILL



The 2016-2017 goals are stated as follows:

1. Address organizational issues within city government while emphasizing quality customer service at all levels of the organization.
2. Promote a positive environment for economic development in the community to achieve stable and positive financial conditions.
3. Enhance the quality of life by improving the City's capital infrastructures.

MAJOR PROGRAM INITIATIVES

Organizational Issues

The most important goal involving organizational issues is to instill confidence in the integrity of the city government. Through a commitment to excellence in leadership and staff development, employees can deal responsibly with citizen's concerns, resulting in the successful achievement of this goal.

The City of Forest Hill September 1st, 2016 certified net taxable property value of \$399,509,528 reflects an increase of \$46,660,658 from the 2015 adjusted taxable value of \$352,845, 630.

Fiscal issues require constant vigilance. Bearing in mind achieving a long-term, stable, positive financial condition is paramount to the progress of Forest Hill; The City has elected a tax rate of \$.99, in FY 2016-2017. By charging this tax rate on taxable values, the resulting tax levy for General revenue will be approximately \$501,123 more than FY 2015-2016. By setting the tax rate at \$.99, the Council demonstrated leadership, foresight, and compassion for the citizens of our City by adopting a budget that does not increase revenue for the City on the backs of the tax payers.

Economic Development

Forest Hill is fortunate to have many dedicated community leaders who understand the importance of cohesive economic development. Efforts are being made to strengthen our business retention and expansion programs by re-establishing the Forest Hill Chamber of Commerce, reinvesting wealth within our local economy and ultimately improving our economic position through the creation of jobs in our community. Tourism remains a growth industry in Texas and Forest Hill hopes to capitalize on that industry by sponsoring events and festivals for Forest Hill aimed at attracting people to our City.

Quality of Life

Our primary responsibility to those who live, work, and visit our City is the commitment to enhance their quality of life providing exemplary services which are respected by all and reflective of our community's desires. By strengthening the City's Capital Improvement Program our streets, water, wastewater, drainage, and bridge systems will be improved.

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The City has concluded the long and arduous process of reviewing our Comprehensive Master plan, Subdivision Regulations and Design Criteria for development in order to sustain current operations and support future growth of our community. We are working together to provide and maintain a dynamic, progressive, quality atmosphere in which to live, work, and play. To enhance the quality of life our open space master plan has been prepared for promotion of growth through a defined strategic plan for parks and recreation.

Recommendations

The FY 2016-2017 Annual Program of Services is divided into the following areas. These include: Administrative Services, Financial Services, Emergency Services, Municipal Services, and Utility Services. The program areas outline the respective roles of the departments and their associated divisions based upon the services they perform. This allows the creation of individual cost centers and better overall monitoring of fund expenditures. Owing to the delivery of services to business and residential interests in the community, the following are recommendations for FY 2016-2017.

- Adopt a tax rate of \$.99 for FY 2016-2017 and establish fiscal accountability for growth in the assessment of property valuation in order to create additional capacity for future debt service.
- Review job compensation plan to ensure a market based approach for employee recruitment and retention.
- Complete improvements to: Guilford, (Shepard-Oak Timber), Oak Timber, (Landmark-Wichita), Nell (Dorsey-Marshall), Bisbee, (Horton Rd.-Mansfield Hwy.), Packard, (Anglin-Scottsdale), Anglin, (California Pkwy.-Mansfield Hwy.), Oak Haven, (Forest Hill Dr. (east)-Crawford), Forest Edge (Oak Haven-Falcon), Story, (Truett to Orchard), and Bisbee.
- Submit the Fiscal Year 2016-2017 Annual Program of Services publication to GFOA to determine its eligibility for the Distinguished Budget Presentation Award. The City received the GFOA Distinguished Budget Award for the first time for its FY 2010-2011 and has received the award consistently every year for its Annual Program of Services publication.
- Complete a Comprehensive Annual Financial Report (CAFR) and enact fiscal policies that support increased accountability. Plan to submit the CAFR to the Government Financial Officers Association (GFOA) of the United States and Canada to determine eligibility for the Certificate of Achievement for Excellence in Financial Reporting.

These recommendations will assist the City of Forest Hill in meeting basic service needs, accounting for operational deficiencies and preparing to meet future growth.

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Summary

As a result of efficient planning methods, the outcome of our budget process will satisfy our mission statement, which states: "In our on-going commitment to the citizens and businesses in the City of Forest Hill, we endeavor each day to be fiscally responsible, knowing that we are held accountable for our actions, to move the city in a forward progression of economic development, to provide the best customer service to those who live, work and play within our city limits, and to be fair and honest in all that we do. With passion, integrity and professionalism, from within City Hall to our elected officials, we will be the leaders of Community Driven spirit that will guide the success of Forest Hill into the Future" The Fiscal Year 2016-2017 offers much promise for improving the overall financial condition of the City

Forest Hill is poised to benefit from the location of our new City Hall as this will bring needed visibility and create opportunities for business expansion for commercial and retail growth on the vacant 82 acre site across I-20 on Forest Hill Circle. This will lessen our dependability on advalorem taxes as the primary means of supporting maintenance and operations of the City now and in the future.

Finally, the City of Forest Hill continues to improve its financial position and has developed a budget that focuses on both long and short-range concerns. To this end, the improvement in this community is a direct result of the leadership and involvement of its people and those responsible are to be commended.

It has been a great pleasure working with excellent staff, I am grateful for the opportunity to serve the Mayor and Council members and the citizens of Forest Hill for supporting and adopting the new fiscal approach designed to increase our overall fiscal accountability herein the City Forest Hill, Texas.

Respectfully Submitted,

Sheyi Ipaye, CPM
City Manager

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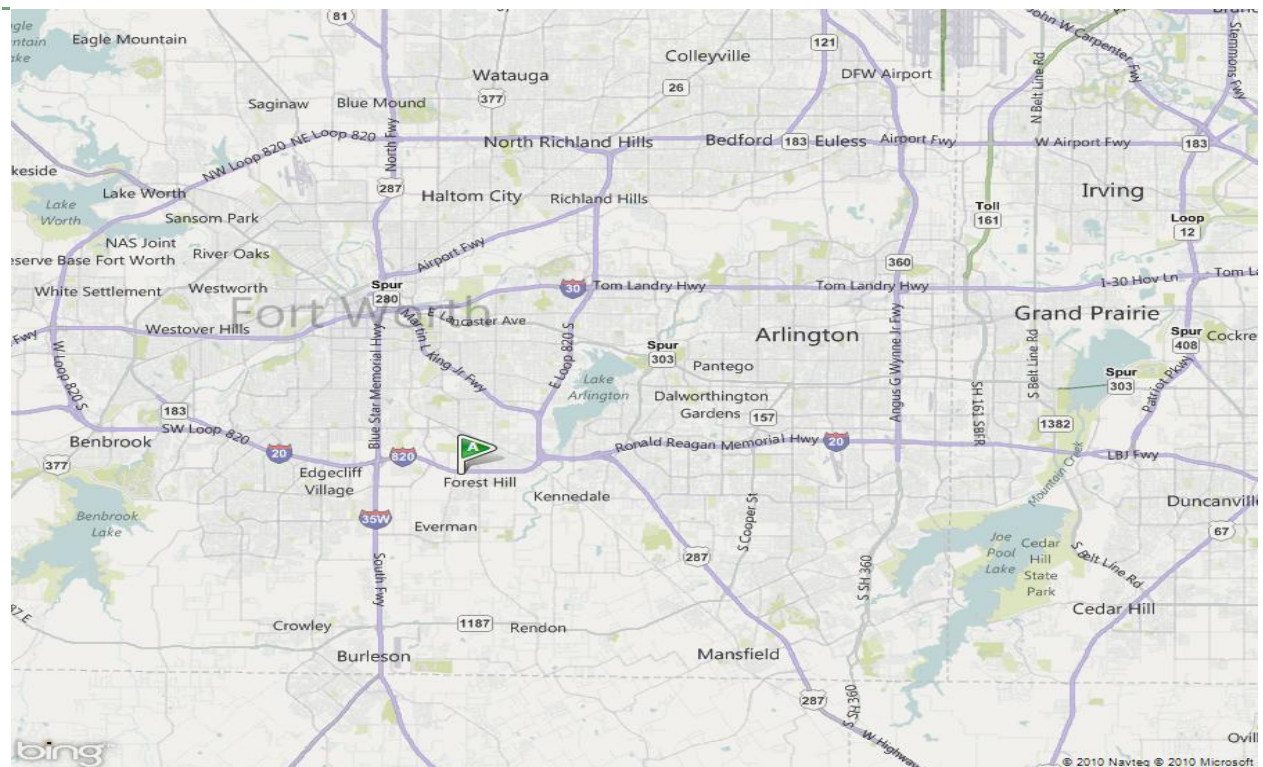
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CITY OF FOREST HILL, TEXAS

COMMUNITY PROFILE

The City of Forest Hill is located in south central Tarrant County, seven miles southeast of downtown Fort Worth. The City's location boasts prime positioning at the hub of Fort Worth, Arlington, Mansfield and Kennedale on the highly traveled I-20 corridor. The city is home to an estimated 13,000 residents and more than 300 businesses. Major employers include Conatser Construction, Chase Bank, Starbucks, Denny's, Luby's Cafeteria, Best Western Plus, Comfort Inn, Hampton Inn & Suites, La Quinta Inn & Suites, Value Place Hotel, Horton's Tree Service, Midwest Wrecking, Arthur Hager AC, Cowtown Charters, O'Reilly's Auto Parts, Walgreens, CVS, TAS Environment Services and MMG Building & Construction to name a few.

AREA MAP



GEOGRAPHY

Elevation: 682 ft.

Area: 4.2 Square Miles

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CITY GOVERNMENT

Type: Home Rule

Number on Council: 7

Municipal Police: 26

Paid Firefighters: 12

City Zoning Body: Yes

Master Plan: Yes

FACILITY LOCATIONS:

City Hall: 3219 E. California Pkwy, Forest Hill, TX 76119

Civic & Convention Center 6901 Wichita St, Forest Hill, TX 76140

Public Works: 3101 Horton Rd, Forest Hill, TX, 76119

Fire Department: 6304 Wanda Lane, Forest Hill, TX 76119

Police Department: 3336 Horton Rd, Forest Hill, TX, 76119

Senior Citizens Center: 7004 Forest Hill Dr., Forest Hill, TX 76140

Public Library: 6962 Forest Hill Dr., Forest Hill, TX 76140

Website: <http://www.foresthilltx.org>

SALES TAX RATES

State Sales Tax 6.25%

Forest Hill General Fund 1.00%

Forest Hill Street Maintenance 0.25%

Community Development Corporation 0.50%

Forest Hill Library District 0.25%

Total Sales Tax Rate 8.25%

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PROPERTY TAXES

2017 Property Tax Rate \$0.99 per \$100 valuation

2016 Certified Net Taxable Value \$372,977,481

(September 1, 2016)

HISTORY

Forest Hill began as a community around 1860. It was called Brambleton Station and Forest Hill Village before being named Forest Hill. By 1896 the community had its first schools and was established as a suburb of Fort Worth. In 1905 Old Mansfield Road and Forest Hill Drive were the city's two main roads. In 1912 citizens drilled a "crooked hole well," the first private water system in the community. By 1925 the community had 25 residents and two businesses. Forest Hill gained a new source of water in the early 1940's. By 1944 Trentman Company and the Johnson Campbell Company began building homes. The owners of the private water system sold it to Texas Water Company. The community incorporated as a village on March 16, 1946. In the late 1940's the city population was approximately 90 people. In 1949 the city petitioned to be relabeled as a city after reaching 500 citizens; on April 8 of that year the village was relabeled as a city. By 1954 the volunteer fire department, the police department, and the Corporation Court opened. The city had 1,519 people in the mid-1950s and by 1967, the city had 3,800 people. The city grew due to its proximity to Fort Worth. By the early 1970's the city adopted the Forest Hill Home Rule Charter in order to more easily annex territory and to allow for better governance. The city's population was 19,250 in 1976 and 11,482 in 1990. In the 1970s, it elected its first female mayor, Jackie Larson.

TRANSPORTATION

Forest Hill is located along one of the busiest freeways in North Texas. Approximately 180,000 vehicles per day travel along IH-20. Four eastbound and westbound off ramps provide direct access to the City's arterial roadway network. Interstate 20 runs through the heart of Forest Hill and makes access to Highway 287, Southeast Loop 820 and Interstate 35W easy. These major thoroughfares intersect to form one of the highest traffic count areas in southern Tarrant County.

AIRPORTS

D/FW International: 23 miles

Alliance Airport: 26 miles

Meacham International: 15 miles

Fort Worth Spinks Airport: 11 miles

DEMOGRAPHICS

The 2016 estimated population is 13,000.

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As of the [Census](#) of 2010, there were 12,355 people, 3,295 households, and 2,944 families residing in the city. The [population density](#) was 3,049.7 people per square mile. There were 3,841 housing units at an average density of 912.9/sq mi. The racial makeup of the city was 29.05% [White](#), 48.47% [African American](#), 0.53% [Native American](#), 0.59% [Asian](#), 0.04% [Pacific Islander](#), 19.0% from [other races](#), and 2.31% from two or more races. [Hispanic](#) or [Latino](#) of any race was 38.16% of the population.

There were 3,295 households out of which 29.3% had children under the age of 18 living with them, 56.2% were [married couples](#) living together, 19.3% had a female householder with no husband present, and 17.5% were non-families. 16.4% of all households were made up of individuals living alone and 7.1% had someone living alone who was 65 years of age or older. The average household size was 3.24 and the average family size was 3.57.

In the city the population was spread out with 31.8% under the age of 18, 9.1% from 18 to 24, 57.8% from 25 to 64 and 10.35% who were 65 years of age or older. The median age was 31.9 years. There are 6,042 males and 6,313 females residing in Forest Hill, or 48.9% and 51.1% respectively.

The median income for a household in the city was \$45,436, and the median income for a family was \$46,875. Males had a median income of \$30,867 versus \$31,745 for females. The [per capita income](#) for the city was \$17,027. About 11.5% of families and 15.4% of the population were below the [poverty line](#), including 23.1% of those under age 18 and 8.2% of those aged 65 or over.

EDUCATION

In 1896 Forest Hill schools had three teachers, 91 Caucasian students, and 15 African-American students. By 1905 Forest Hill, had two schools, four teachers and 226 students, but not schools for African-American students.

Today children in Forest Hill attend school either in the [Everman Independent School District](#) (EISD) or in the [Fort Worth Independent School District](#) (FISD).

Two primary schools, Harlean Beal Elementary School and David K. Sellars Elementary School, serve separate areas within the FWISD section of Forest Hill. The FWISD secondary schools that serve Forest Hill and are located in Fort Worth, include Glencrest 6th Grade School, Forest Oak Middle School, and [O. D. Wyatt High School](#)

Students living in the Everman Independent School District portion of the city attend Roger E. Souder, Bishop, Hommel, E. Ray, and Townley Elementary Schools; Johnson 6th Grade Campus; Dan Powell Intermediate School; Baxter and Everman Junior High Schools; Everman High School and Everman Academy High School.

Area Colleges and Universities include: Tarrant County College South Campus – Fort Worth; Texas Christian University – Fort Worth; Texas Wesleyan University – Fort Worth; University of Texas – Arlington.

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WATER AND SEWER UTILITY

WATER

Supplier	City of Fort Worth
Source	Surface
Maximum Daily System Capacity	2,500,000 gallons
Maximum Daily Use to Date	2,800,000 gallons
Pressure on Mains	60-65 psi
Ground Storage Capacity	1,000,000 gallons
Elevated Water Storage	1,250,000 gallons
Size of Mains	2-12 inches
System Looped	Yes

SEWER

Treatment Plant Types:	Activated Sludge
Maximum Capacity:	96,000,000 gallons
Maximum Daily Use to Date:	72,000,000 gallons

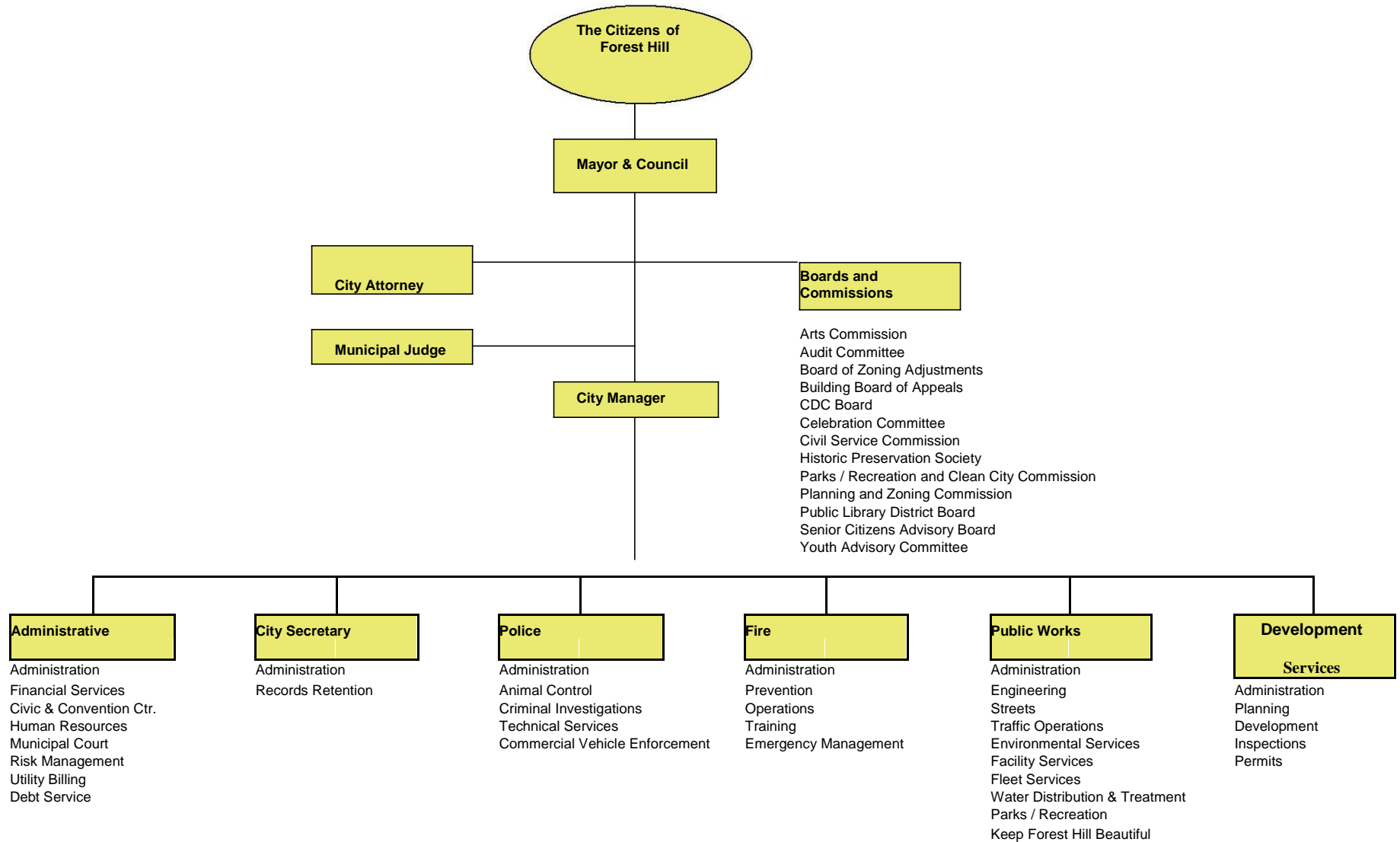
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City of Forest Hill Organization Chart





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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Forest Hill for its annual budget for the fiscal year beginning October 1, 2015.

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

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

The City of Forest Hill has received the Distinguished Budget Presentation Award for six consecutive years.

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April 4, 2016

Chief Appraiser sends notice of 2016 preliminary appraised values. This is a State Law requirement.

June 6, 2016

Distribute budget instructions to Departments.

June 13, 2016

Finance Department prepares preliminary revenue estimates.

June 20, 2016

Departments submit Baseline budgets and new budget requests to Finance Department.

June 27, 2016

Finance Department submits budget requests to City Manager.

July 5, 2016

Preliminary Budget submitted to City Council

July 5-9, 2016

Budget Request Discussion with Department Heads/City Manager/Finance Director.

July 19, 2016

City Council Budget Work Session.

July 25, 2016

Chief appraiser certifies the approved appraisal roll to the City. This is a State Law requirement.

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August 1, 2016

Finance Department updates and finalizes tax and other revenue estimates.
Open Meetings Notice for (August 16) budget workshop and meeting of City Council to discuss tax rate.
Finance Director files draft proposed budget with City Secretary.

August 2, 2016

City Council Budget Work Session.

August 16, 2016

City Council Budget Work Session and meeting to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote to place a proposal to adopt the rate on the agenda of a future meeting as an action item.

The proposal must specify the desired rate.

If the proposal passes, the Council must schedule 2 public hearings on the proposal (September 6th and September 13th)

August 18, 2016

Publish 1st quarter page *Notice of Public Hearings on Tax Increase* at least 7 days before public hearings. As required by State Law, notice of public hearings must be available on the City's website.

City publishes its notice of effective and rollback tax rates. This is a State Law requirement.

September 1, 2016

1st Public Hearing if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower).

A quorum of the City Council must be present.

As required by State Law, City Council must announce the date, time and place of the meeting at which it will vote on the tax rate.

September 2, 2016

Publish notice of September 15 public hearing to adopt the FY 2016-2017 budget.

Publish 2nd quarter page Notice titled *Notice of Tax Revenue Increase*, vote scheduled on September 15.

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September 9, 2016

2nd Public Hearing if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower).

A quorum of the City Council must be present.

As required by State Law, City Council must announce the date, time and place of the meeting at which it will vote on the tax rate.

September 20, 2016

Public hearing for the City Council to adopt the FY 2016-2017 budget.

At conclusion of budget hearing, action required: 1) vote to adopt budget, or 2) vote to postpone the final budget vote.

After adopting the budget, as required by State Law, the Council takes a separate vote to “ratify” the property tax revenue increase reflected in the budget.

City Council adopts a tax rate.

September 30, 2016

The City must adopt its tax rate **before** this date, or 60 days after the City receives the appraisal roll, whichever date is later.

October 1, 2016

The assessor prepares and mails tax bills.

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Budget Policies

The Summary of Significant Budget Policies provides an overview of the City of Forest Hill's budget process and budget documents. Also included at the end of this document are a glossary of budget terms and a chart of accounts.

The City of Forest Hill has prepared a budget format to include goals, objectives and performance measures. Various summaries, statistical information, and revenue sources are provided to help define the City's goals, purposes, and assumptions for projections. The budget document and organization of the budget are described below.

Budget Process

The City of Forest Hill has implemented a performance based budgeting process. Each department prepares their budget by completing a budget workbook. Any operating expense, which exceeds the prior years' funding level, is evaluated and a recommendation to the City Manager is made.

Development of City Council Goals

The City Council is requested to provide Staff information regarding priorities and areas, which may need more attention, or funding. City Council budget issues are discussed at budget workshops. Council responses and feedback from discussions are then later considered during further budget reviews of requests.

Departmental Budget Workshops

During the budget workshops the staff is informed of the budgeting concepts, budget guidelines and budget request forms.

Revenue Projections

The City Manager makes revenue projections. Projections are made based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated Staff members. The budget revenue projections occurs concurrently with departmental budget development and extends until the budget is adopted based upon the receipt of any new information.

Proposed Budget Compilation

Once the departmental budget requests are completed and are reviewed by the City Manager, a preliminary draft of the proposed budget is prepared by the City Manager and submitted to the City Council for review and reference during budget workshops. At this time the funding level is weighted against available resources. A tax rate may or may not be recommended depending upon

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Council's priorities and issues previously expressed in the budget process.

City Council Budget Workshops

Recommendations concerning the proposed budget are discussed with the City Council. The proposed budget is not actually submitted until after initial discussions regarding major issues is presented to the Council.

Public Hearing/Budget Adoption

A public hearing on the budget and tax rate is held prior to adoption. Citizens or any other individual may make formal comment either for or against the proposed budget. The public also had the opportunity to attend City Council budget work sessions. City Council may take action to modify the proposed budget per its discretion. The Council may also adopt a tax rate to support adopted funding levels.

City Council Long Term Strategic Planning

Vision Statement

"In our on-going commitment to the citizens and businesses in the City of Forest Hill, we will endeavor each day to be fiscally responsible, knowing that we are held accountable for our actions, to move the city in a forward progression of economic development, to provide the best customer service to those who live, work and play within our city limits, and to be fair and honest in all that we do. With passion, integrity and professionalism, from within City Hall to our elected officials, we will be the leaders of the Community Driven spirit that will guide the success for Forest Hill into the future."

Department Summaries

Each department is described by narrative information prior to the expenditure information in order to give the City Council an abbreviated idea of services provided. Summaries include the following information:

Program Description

This section outlines the general responsibility performed by the division. It is provided to enable the reader understand the service elements included in each particular division budget.

Major Division Goals

Goals describe the benefit the department plans to provide to the community it serves. They identify the end result the division wishes to achieve.

CITY OF FOREST HILL

Major Division Objectives

Objectives are steps in accomplishing stated goals. They should have a specific time frame or measurable achievement and be able to be completed in the current year.

Workload Measures

Workload measures should indicate the amount of work that has been done or projected workload levels.

Productivity Measures

Refer to the process of seeking best practices and attempting to emulate them. They should measure productivity, effectiveness, efficiency, or the impact of services provided.

Expenditure Summary

The summary of expenditures shows the category of expenses for each division's programs. If the reader wishes to know the kind of expenses which appear in each category, the Chart of Accounts is provided in a latter part of this introduction.

Personnel Summary

This section shows the position or personnel resources budgeted to carry out services.

Financial Policies

Definition of a Balanced Budget

The annual operating budget submitted to the City Council will be balanced; expenditures not exceeding current year revenues plus available fund balance, reserves, and transfers.

Minimum Fund Balance and Working Capital Policies

The Program of Services submitted to the City Council shall strive to maintain a minimum unreserved fund balance of 90 days of annual operating expenditures for the General Fund and a minimum working capital equivalent to 15 days of annual operating expenses for the Water and Sewer Fund. Due to the economic shortcomings in the prior years, the City has presented here within a balanced budget that will regain the goal of maintaining the minimums anticipated.

CITY OF FOREST HILL

Operating Budget Policies

The City of Forest Hill budgets resources on a fiscal year, which begins October 1 and ends September 30th of the following year.

The City of Forest Hill operating budget will be developed on an annual basis. Appropriations for each year will be approved annually by the City Council.

The operating budget shall be linked to Financial and Strategic Plans.

It is the responsibility of the City Manager to prepare and present the City's annual operating budget to the City Council for their approval. The City Council has the final responsibility for adopting the budget and for making the necessary appropriations.

The annual adopted budget shall be comprehensive in scope and include all annually budgeted operating funds.

The proposed operating budget shall appropriate sufficient funds for operations to maintain existing quality and scope of City Services.

The basis of budgeting shall be modified accrual in the Governmental Funds and modified accrual (working capital) in the proprietary funds.

An annual budget calendar shall be prepared including statutory public meeting and tax notice requirements.

Specific City Council action shall be required to amend the operating budget.

Where possible, the City will integrate performance measurement, service level, and productivity indicators in the City's published budget document.

Capital Budget Policies

Non-recurring capital expenditures are budgeted as debt funded or operating accounts if minor.

Operating expenditures that are incurred from non-recurring capital expenditures are included and anticipated in each operating fund's budget.

Definition of a capital project- a capital asset expected to have a useful life greater than two years and an estimated cost of \$5,000 or more. Capital projects include the following:

Construction, purchase, or major renovation of buildings, utility systems, streets, intersections, or other structure

CITY OF FOREST HILL

Purchase of land or land rights and major landscaping projects;

Any engineering study or master plan needed for the delivery of a capital project;

Any major repair, renovation or replacement that extends the useful operational life by at least two years or expands capacity of an existing facility.

Projects meeting the above definition will be included in the **Capital Improvement Plan (CIP)** rather than the annual operating budget document.

As a planning document, the City shall adopt annually the first year of a five year rolling projection of the City's capital needs as well as the future financing requirements in the form of a CIP. This can be found on page 123.

The CIP shall be linked to the City financial and strategic plans.

As a planning document, the CIP does not impart any spending authority.

Spending authority for capital projects is the capital budget.

The capital budget shall include only capital projects with budgets appropriated by specific City Council action. Capital project budgets shall be appropriated on project by project, multi-year basis (project budget amounts are approved through completion of the project).

The capital budget does not run concurrently with the operating budget fiscal year.

City staff shall identify the estimated costs and project schedule for each capital project proposal before it is submitted to the City Council for approval.

The City Manager shall in writing identify specific available funding sources for each capital project budget proposal before it is submitted to the City Council for approval.

Expenditure tracking for components of the capital budget will be updated quarterly to ensure project completion against budget and established timelines.

Change orders resulting in a change in the project cost shall require an amendment to the capital budget.

Capital improvements may impact the operating budget. Addition of new infrastructure can lead to expanded programs and a need to hire personnel to manage program operations. Replacement of aging structures may decrease operating and maintenance expenditures due to energy efficiencies and reduced

CITY OF FOREST HILL

repair needs. City staff will analyze, and when necessary, include operating budget impact statements in the CIP.

Utility Rates

Utility rates will be reviewed annually to adjust operating revenues to meet operating costs and changes in contractual services.

Budget Administration

City departments will regularly review programs and services to adjust service levels and operating costs.

All departments will be responsible for exploring the available grant opportunities and seek those matching City needs.

Basis of Presentation

City accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting entity.

Governmental Funds Types

The **General Fund** is used to account for financial resources used for general operations. This is a budgeted fund and any fund balances are considered resources available for current operations. All revenues and expenditures not required to be accounted for in other funds area are accounted for in this fund. The General Fund appropriations are adopted as part of the annual budget process. The General Fund is accounted and budgeted on the modified accrual basis.

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Federal and state financial assistance generally is accounted for in a Special Revenue Fund. Normally, unused balances are returned to the grantor at the close of specified project period. Special Revenue Funds appropriations are adopted as part of the annual budget process.

The **Debt Service Fund** is used to account for tax revenues and for the payment of principal, interest, and related costs on long-term debts for which a tax has been dedicated. Any unused sinking fund balances are used to lower outstanding bonds. The Debt Service Fund appropriations are adopted as part of the annual budget process. Debt Service Funds are accounted for and budgeted on the modified accrual basis.

Capital Projects Funds are used to account for capital outlay projects financed from general debt issued by the City. Capital Project Funds are not part of the annual budget process. Capital Project Fund appropriations require specific

CITY OF FOREST HILL

action by the City Council, are adopted on an individual project basis, and may be appropriated on a multi-year basis. General Capital Project funds are accounted for and budgeted on the modified accrual basis.

Proprietary Fund Types

The **Water and Sewer Fund** account for revenues and expenses on a full accrual basis. Water, sewer, and solid waste services are delivered to the citizens of the City. The total operating, capital and debt costs are recovered from the utility rates charged for the delivery of these services. The Water and Sewer Operating Fund appropriations are adopted as part of the annual budget process. The Water and Sewer Operating Fund is budgeted on the modified accrual (working capital) basis.

Reconciliation between the net changes in working capital to the change in net assets **GAAP** basis provided in the utility fund summary schedule in the Enterprise Funds section of this document. Water and Sewer Fund capital projects are not part of the annual budget process. Utility Capital Project Fund appropriations require specific action by the City Council, are adopted on an individual project basis, and may be appropriated on a multi-year basis.

Annual Publications

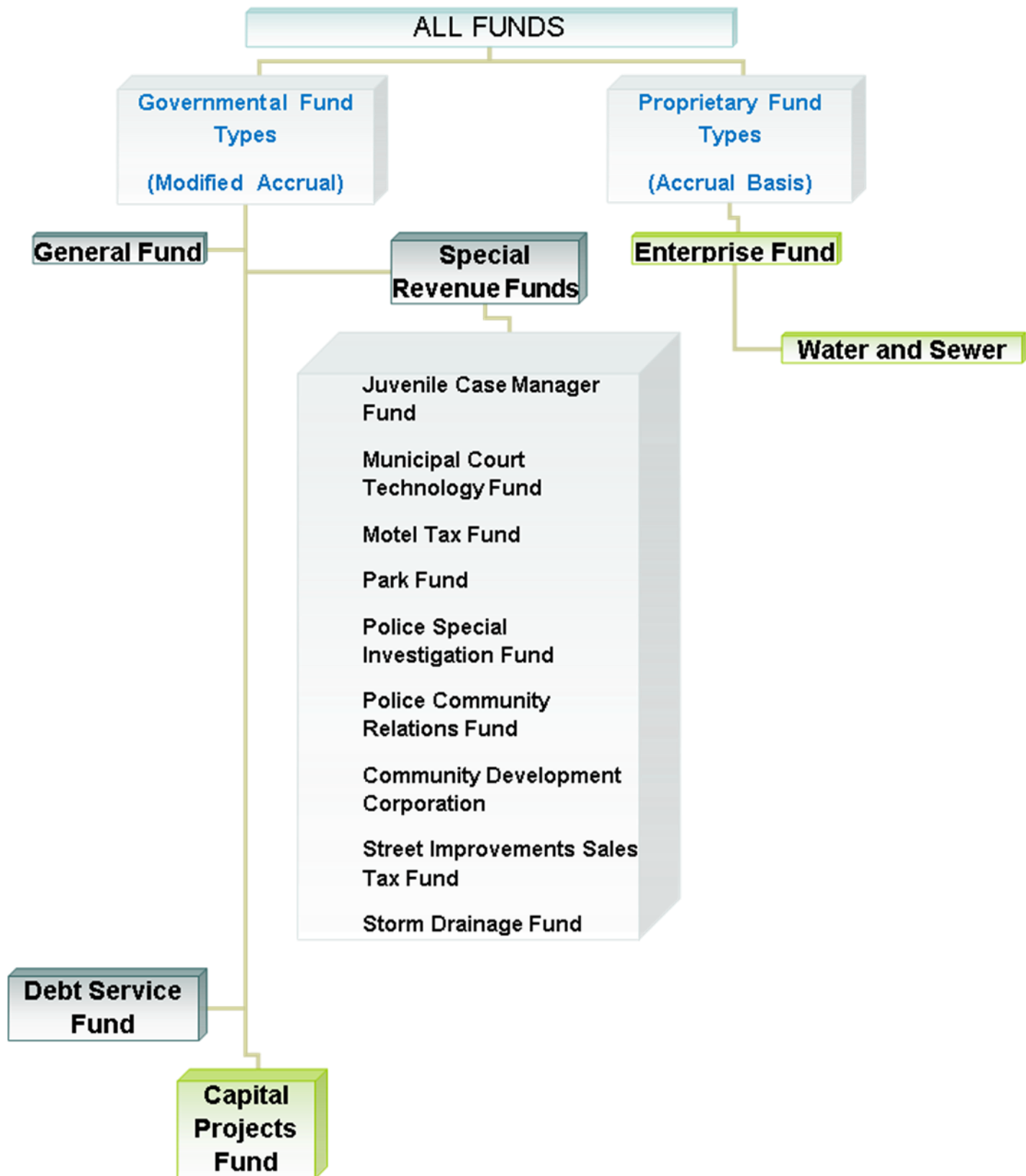
The Annual Program of Services is submitted to the **Government Finance Officers Association (GFOA)** Distinguished Budget Award Program annually.

CITY OF FOREST HILL



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CITY OF FOREST HILL, TX FUND STRUCTURE OVERVIEW



CITY OF FOREST HILL

<u>FUND CATEGORY</u>		<u>HOW</u>		<u>BASIS OF</u>
	<u>FUND TYPE</u>	<u>APPROPRIATED</u>	<u>BUDGETARY BASIS</u>	<u>ACCOUNTING</u>
<u>Primary Government</u>				
Government Funds				
Primary Funds				
General	General	Annual	Modified Accrual	Modified Accrual
Municipal Court Technology	Special Revenue	Annual	Modified Accrual	Modified Accrual
Municipal Court Safety	Special Revenue	Annual	Modified Accrual	Modified Accrual
Juvenile Case Manager	Special Revenue	Annual	Modified Accrual	Modified Accrual
Motel Tax	Special Revenue	Annual	Modified Accrual	Modified Accrual
Park/Memory Park Fund	Special Revenue	Annual	Modified Accrual	Modified Accrual
Police Special Investigation	Special Revenue	Annual	Modified Accrual	Modified Accrual
Police Community Relations	Special Revenue	Annual	Modified Accrual	Modified Accrual
Street Improvements Sales Tax	Special Revenue	Annual	Modified Accrual	Modified Accrual
Storm Water	Special Revenue	Annual	Modified Accrual	Modified Accrual
Community Development Corp.	Special Revenue	Annual	Modified Accrual	Modified Accrual
Debt Service	Debt Service	Annual	Modified Accrual	Modified Accrual
Capital Projects	Capital Projects	By Project	Modified Accrual	Modified Accrual
Enterprise Funds				
Primary Funds				
Water and Sewer	Enterprise	Annual	Working Capital	Full Accrual

CITY OF FOREST HILL

ANNUAL APPROPRIATED FUNDS - MAJOR REVENUE SOURCES ADOPTED BUDGET FY 2016 - 2017

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
GOVERNMENTAL FUNDS				
Revenues by type:				
Property tax	\$ 3,038,215	\$ 3,151,000	\$ 3,083,741	\$ 3,656,123
Sales tax	1,318,269	1,302,309	1,160,682	1,351,000
Franchise fees	932,424	838,000	812,431	930,000
Licenses, permits and fees	314,876	180,000	550,235	348,000
Fines and forfeitures	979,005	950,000	801,793	990,000
Intergovernmental	260,106	70,000	-	50,000
Building Rental Income	201,477	204,500	211,417	210,000
Civic Center Fees	197,316	220,000	159,740	220,000
Motel tax	437,378	260,000	340,723	350,500
Storm Water Fees	283,437	280,000	275,528	300,000
Interest	863	1,000	3,388	1,000
Coinless Public Phone Commission	305	500	1,421	500
Forfeitures	-	-	-	-
Mineral rights/ leases/ royalties	63,480	40,000	28,267	26,000
Miscellaneous	28,612	50,000	38,627	23,000
Sale of Land	245,812	-	-	-
Total Revenues	8,301,575	7,547,309	7,467,993	8,456,123
Other Financing Sources:				
Inter-fund transfers in	226,167	417,386	417,851	608,000
Capital lease proceeds	-	-	-	-
Insurance proceeds	1,186	-	26,077	-
Certificates of obligation issued	-	-	-	-
Premium on certificates issued	-	-	-	-
Total Other Financing Sources	227,353	417,386	443,928	608,000
TOTAL GOVERNMENTAL FUNDS	\$ 8,528,928	\$ 7,964,695	\$ 7,911,921	\$ 9,064,123
PROPRIETARY FUND				
Charges for services				
Water sales	\$ 2,217,381	\$ 2,343,705	\$ 2,189,810	\$ 2,400,000
Sewer sales	1,887,447	2,127,245	2,192,312	2,200,000
Total Charges for Services	4,104,828	4,470,950	4,381,122	4,600,000
Late charges	136,699	131,120	135,159	130,000
Miscellaneous	49,289	162,386	54,296	165,000
Tap fees	78,566	25,000	85,347	50,000
Interest	213	500	1,058	500
Convenience fees	26,872	12,000	31,176	12,000
TOTAL PROPRIETARY FUND	\$ 4,396,467	\$ 4,801,956	\$ 4,689,158	\$ 4,957,500

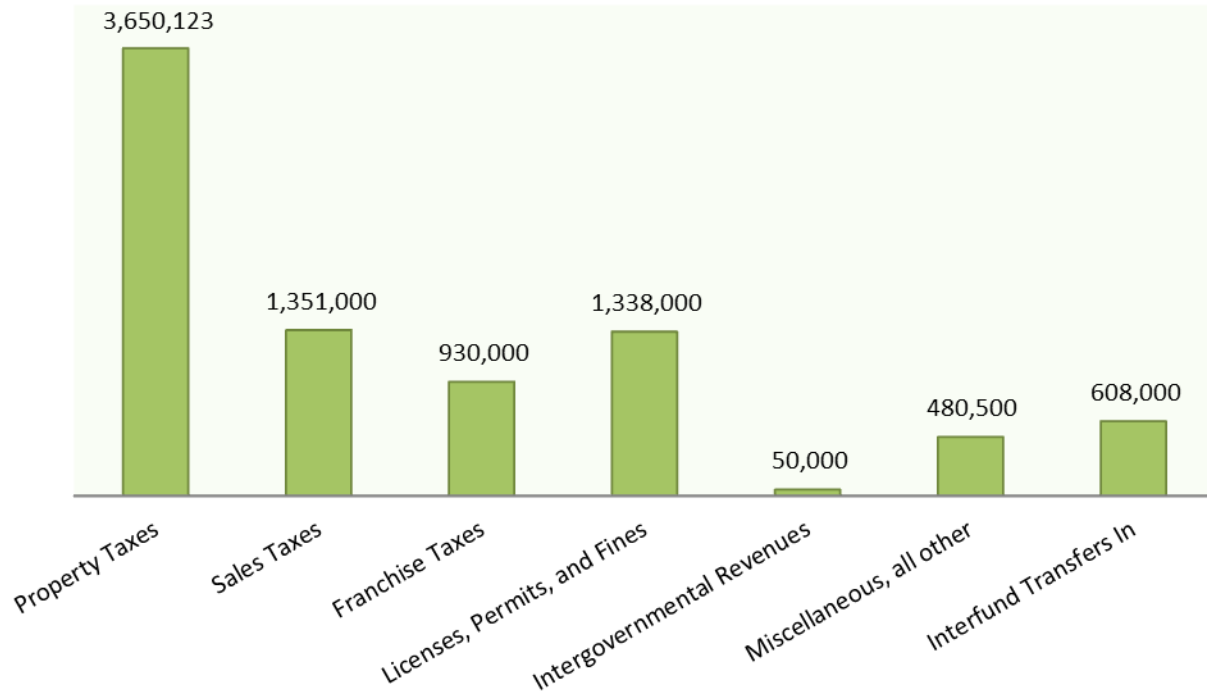
CITY OF FOREST HILL



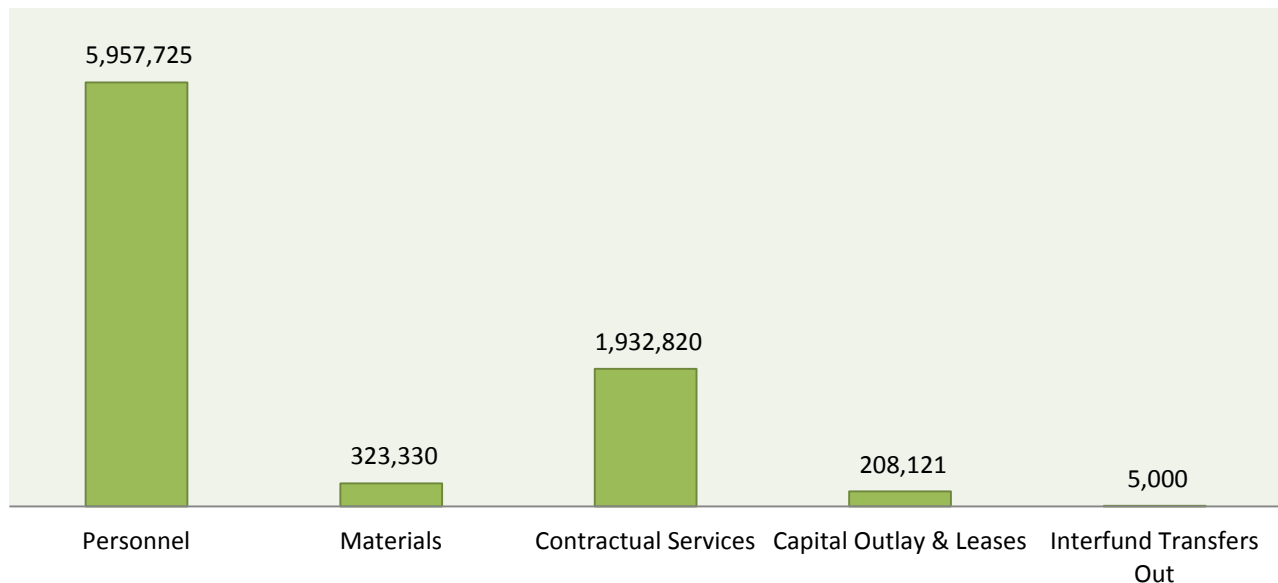
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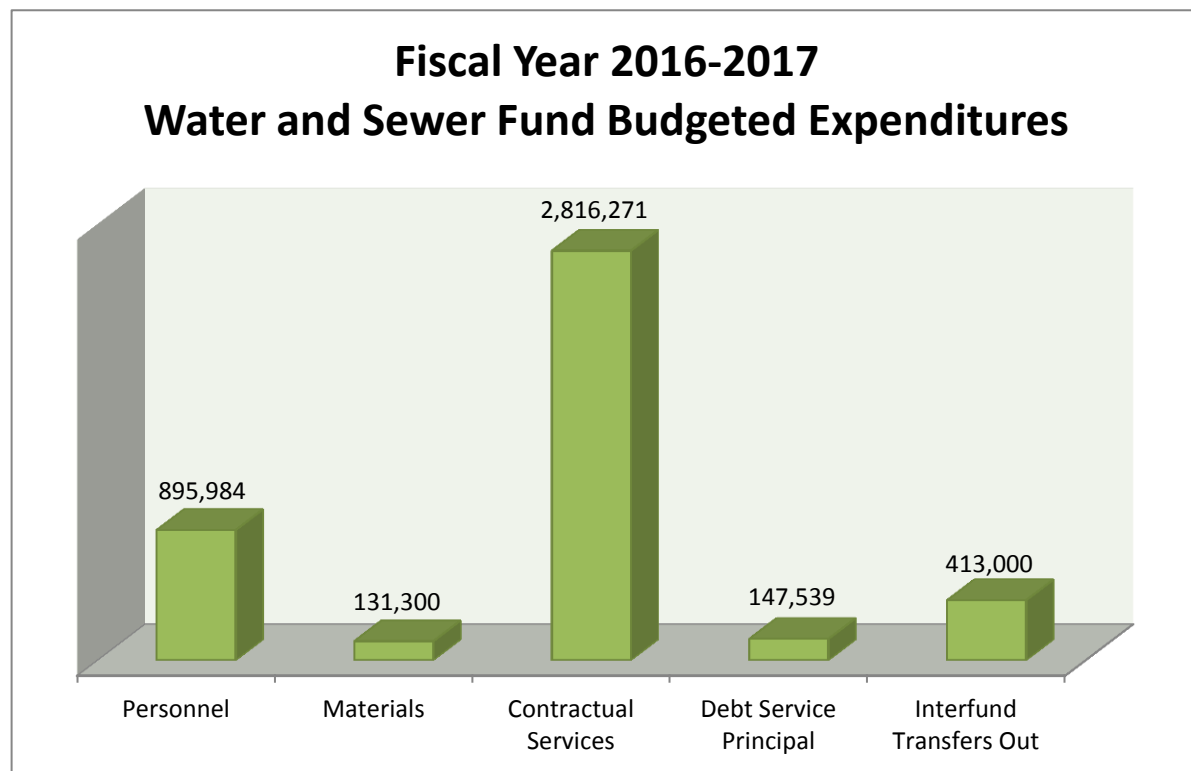
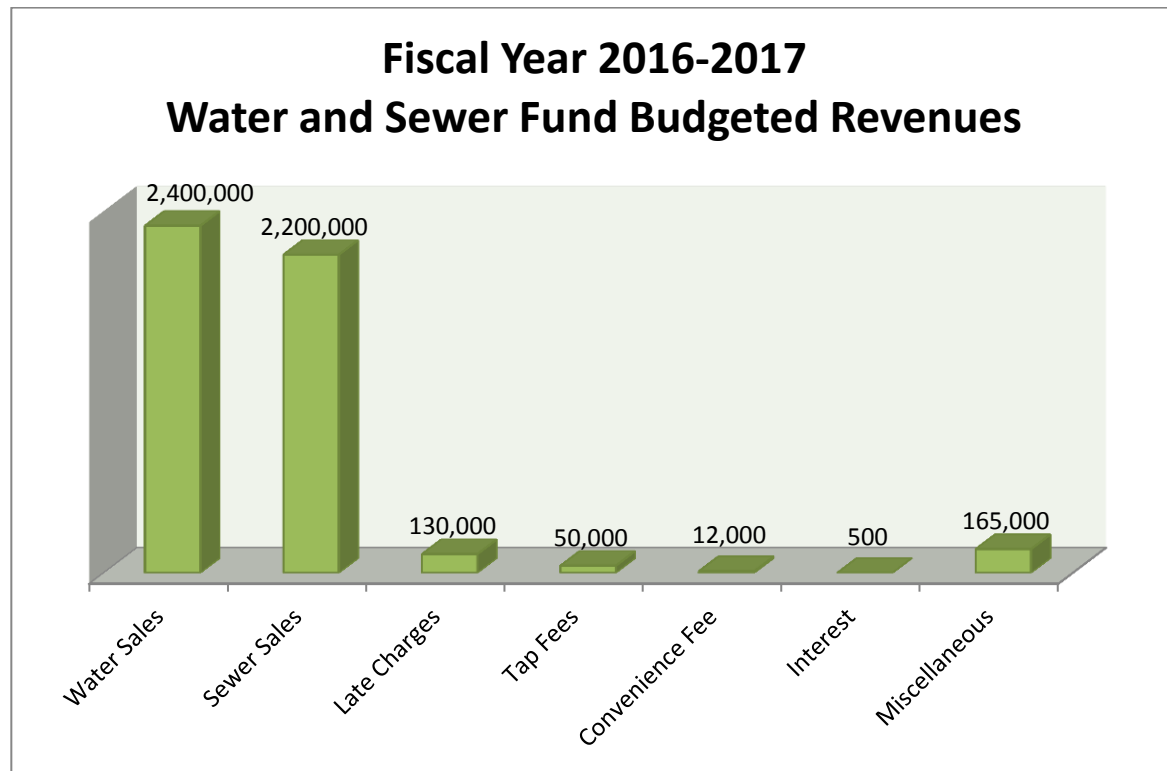
Fiscal Year 2016-2017 General Fund Budgeted Revenues



Fiscal Year 2016-2017 General Fund Budgeted Expenditures



CITY OF FOREST HILL

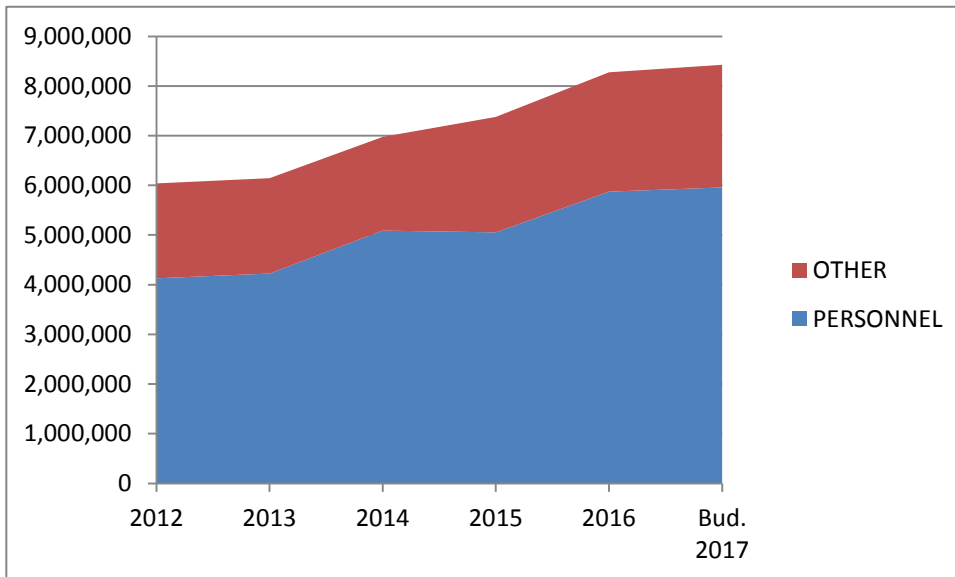


CITY OF FOREST HILL

GENERAL FUND EXPENDITURES

2012 - 2017 TREND

	PERSONNEL	OTHER	TOTAL
2012	4,128,045	1,910,597	6,038,642
2013	4,224,287	1,919,859	6,144,146
2014	5,088,571	1,886,806	6,975,377
2015	5,053,074	2,324,572	7,377,646
2016	5,872,865	2,403,163	8,276,028
Bud. 2017	5,957,725	2,469,271	8,426,996

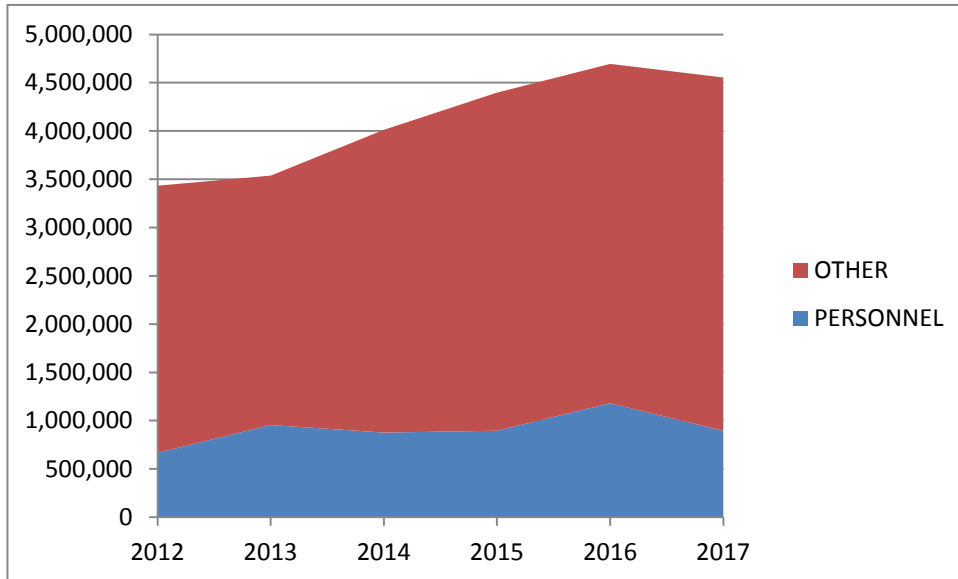


CITY OF FOREST HILL

WATER FUND EXPENDITURES

2012 -2017TREND

	PERSONNEL	OTHER	TOTAL
2012	666,720	2,767,017	3,433,737
2013	954,838	2,583,298	3,538,136
2014	876,910	3,135,180	4,012,090
2015	895,984	3,501,548	4,397,532
2016	1,180,845	3,514,412	4,695,257
2017	895,984	3,658,110	4,554,094



CITY OF FOREST HILL

CITY OF FOREST HILL
ANNUAL APPROPRIATED FUNDS
CONSOLIDATED FUNDS SUMMARY (MODIFIED ACCRUAL BASIS)
ADOPTED BUDGET FY 2016-2017

GOVERNMENTAL FUNDS

	GENERAL FUND			SPECIAL REVENUE FUNDS			DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	ACTUAL 2014-15	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17	ACTUAL 2014-15	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17	ACTUAL 2014-15	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17	ACTUAL 2014-15	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
Revenues:												
Property tax	\$ 3,038,215	\$ 3,083,742	\$ 3,656,123	\$ -	\$ -	\$ -	\$ 664,531	\$ 507,765	\$ 584,911	\$ -	\$ -	\$ -
Sales tax	1,318,269	1,160,682	1,351,000	659,135	580,340	666,000	-	-	-	-	-	-
Franchise taxes	932,424	499,431	930,000	-	-	-	-	-	-	-	-	-
Licenses and permits	314,876	550,235	348,000	-	-	-	-	-	-	-	-	-
Fines and forfeitures	979,005	801,793	990,000	-	-	-	-	-	-	-	-	-
Intergovernmental	260,106	-	50,000	-	-	-	-	-	-	-	-	-
Building Rental Income	201,477	211,417	210,000	-	-	-	-	-	-	-	-	-
Motel tax	-	-	-	437,378	340,723	350,500	-	-	-	-	-	-
Storm Water Fees	-	-	-	283,437	275,528	300,000	-	-	-	-	-	-
Water sales	-	-	-	-	-	-	-	-	-	-	-	-
Sewer sales	-	-	-	-	-	-	-	-	-	-	-	-
Late charges	-	-	-	-	-	-	-	-	-	-	-	-
Tap fees	-	-	-	-	-	-	-	-	-	-	-	-
Convenience fee	-	-	-	-	-	-	-	-	-	-	-	-
Civic Center Fees	197,316	159,740	220,000	-	-	-	-	-	-	-	-	-
Interest	863	3,388	1,000	138	689	200	(49)	825	50	365	1,818	1,200
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Mineral rights leases/ royalties	63,480	28,267	26,000	-	-	-	-	-	-	-	-	-
Miscellaneous	28,917	40,048	23,500	-	-	200	-	-	-	-	-	-
Sale of Land	245,812	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	7,580,760	6,538,743	7,805,623	1,380,088	1,197,280	1,316,900	664,482	508,590	584,961	365	1,818	1,200
Other Financing Sources:												
Certificates of obligation issued	-	-	-	-	-	-	-	-	-	-	-	-
Premium on certificates issued	-	-	-	-	-	-	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Insurance proceeds	1,186	26,077	-	-	-	-	-	-	-	-	-	-
Miscellaneous	64,710	465	-	-	-	-	-	-	-	-	-	-
Interfund transfers in	181,457	437,386	623,000	-	-	-	433,418	433,962	429,323	-	-	-
Subtotal Other Financing Sources	247,353	463,928	623,000	-	-	-	433,418	433,962	429,323	-	-	-
Total Revenues and Other Financing Sources	7,828,113	7,002,671	8,428,623	1,380,088	1,197,280	1,316,900	1,097,900	942,552	1,014,284	365	1,818	1,200
Appropriations:												
Personnel	5,156,728	5,466,563	5,957,725	81,373	98,737	94,300	-	-	-	-	-	-
Materials/ minor equipment/ supplies	281,066	226,767	323,330	-	-	350	-	-	-	-	-	-
Contractual Services	1,613,541	1,459,991	1,932,820	159,751	159,155	207,429	828	828	1,500	-	-	-
Capital lease payments	214,307	174,130	205,621	-	-	12,500	-	-	-	-	-	-
Debt service principal	-	-	-	-	-	-	758,950	813,660	793,950	-	-	-
Debt service interest	-	-	-	-	-	-	218,497	161,847	173,784	-	-	-
Capital Outlay	8,199	26,476	2,500	-	-	-	-	-	-	-	20,114	-
Subtotal Appropriations	7,273,841	7,353,927	8,421,996	241,124	257,892	314,579	978,275	976,335	969,234	-	20,114	-
Other Financing Uses:												
Interfund transfers out	20,000	20,000	5,000	481,355	433,962	464,323	-	-	-	-	-	-
Debt issuance cost	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Uses	-	-	-	-	-	-	-	-	-	-	-	-
Total Appropriations:	7,293,841	7,373,927	8,426,996	722,479	691,854	778,902	978,275	976,335	969,234	-	20,114	-
Net Increase (Decrease) in Fund Balance	534,272	(371,256)	1,627	657,609	505,426	537,998	119,625	(33,783)	45,050	365	(18,296)	1,200
Accrual adjustment for GAAP	(94,793)	-	-	612,615	-	-	65,806	-	-	1,200	-	-
Beginning Budgetary Fund Balance	1,592,361	2,031,920	1,660,664	1,328,351	2,598,575	3,104,001	105,254	290,685	256,902	494,235	495,800	477,504
Ending Budgetary Fund Balance	\$ 2,031,920	\$ 1,660,664	\$ 1,662,291	\$ 2,598,575	\$ 3,104,001	\$ 3,641,999	\$ 290,685	\$ 256,902	\$ 301,952	\$ 495,800	\$ 477,504	\$ 478,704

CITY OF FOREST HILL

CITY OF FOREST HILL ANNUAL APPROPRIATED FUNDS CONSOLIDATED FUNDS SUMARRY (MODIFIED ACCRUAL BASIS) ADOPTED BUDGET FY 2016-2017

	TOTAL GOVERNMENTAL FUNDS			PROPRIETARY FUND			TOTAL		
	*			WATER AND SEWER OPERATING FUND			*		
	ACTUAL 2014-15	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17	ACTUAL 2014-15	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17	ACTUAL 2014-15	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
Revenues:									
Property tax	\$ 3,702,746	\$ 3,591,507	\$ 4,241,034	\$ -	\$ -	\$ -	\$ 3,702,746	\$ 3,591,506	\$ 4,241,034
*Sales tax	1,977,404	1,741,022	2,017,000	-	-	-	1,977,404	1,741,022	2,017,000
Franchise taxes	932,424	499,431	930,000	-	-	-	932,424	499,431	930,000
Licenses and permits	314,876	550,235	348,000	-	-	-	314,876	550,235	348,000
Fines and forfeitures	979,005	801,793	990,000	-	-	-	979,005	801,793	990,000
Intergovernmental	260,106	-	50,000	-	-	-	260,106	-	50,000
Building Rental Income	201,477	211,417	210,000	-	-	-	201,477	211,417	210,000
Motel tax	437,378	340,723	350,500	-	-	-	437,378	340,723	350,500
Storm Water Fees	283,437	275,528	300,000	-	-	-	283,437	275,528	300,000
Water sales	-	-	-	2,217,381	2,189,810	2,400,000	2,217,381	2,189,810	2,400,000
Sewer sales	-	-	-	1,887,447	2,192,312	2,200,000	1,887,447	2,192,312	2,200,000
Late charges	-	-	-	136,699	135,159	130,000	136,699	135,159	130,000
Tap fees	-	-	-	78,566	85,347	50,000	78,566	85,347	50,000
Convenience fee	-	-	-	26,872	31,176	12,000	26,872	31,176	12,000
Civic Center Fees	197,316	159,740	220,000	-	-	-	197,316	159,740	220,000
Interest	1,317	6,720	2,450	213	1,058	500	1,530	7,778	2,950
Donations	-	-	-	-	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	-	-
Mineral rights leases/ royalties	63,480	28,267	26,000	-	-	-	63,480	28,267	26,000
Miscellaneous	28,917	40,048	23,700	49,289	54,296	165,000	78,206	94,334	188,700
Sale of Land	245,812	-	-	-	-	-	245,812	-	-
Subtotal Revenues	9,625,695	8,246,431	9,708,684	4,396,467	4,689,158	4,957,500	14,022,162	12,935,589	14,666,184
Other Financing Sources:									
Certificates of obligation issued	-	-	-	-	-	-	-	-	-
Premium on certificates issued	-	-	-	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-	-	-	-
Insurance proceeds	1,186	26,077	-	-	29,680	-	1,186	55,757	-
Miscellaneous	64,710	465	-	-	-	-	64,710	465	-
Interfund transfers in	614,875	871,348	1,052,323	-	-	-	614,875	871,348	1,052,323
Subtotal Other Financing Sources	680,771	897,890	1,052,323	-	29,680	-	680,771	927,570	1,052,323
Total Revenues and Other Financing Sources	10,306,466	9,144,321	10,761,007	4,396,467	4,718,838	4,957,500	14,702,933	13,863,159	15,718,507
Appropriations:									
Personnel	5,238,101	5,565,300	6,052,025	885,920	957,393	895,984	6,124,021	6,522,693	6,948,009
Materials/ minor equipment/ supplies	281,066	226,767	323,680	125,105	125,838	131,300	406,171	352,605	454,980
Contractual Services	1,774,120	1,619,974	2,141,749	2,679,117	2,422,738	2,812,271	4,453,157	4,042,712	4,954,020
Capital lease payments	214,307	174,130	218,121	-	-	-	214,307	174,130	218,121
Debt service principal	758,950	813,660	793,950	-	101,050	101,050	758,950	914,710	895,000
Debt service interest	218,497	161,847	173,784	32,571	25,838	26,489	251,068	187,685	200,273
Capital Outlay	8,199	46,590	2,500	3,920	5,593	4,000	12,119	52,183	6,500
Subtotal Appropriations	8,493,240	8,608,268	9,705,809	3,726,633	3,638,450	3,971,094	12,219,793	12,246,718	13,676,903
Other Financing Uses:									
Interfund transfers out	501,355	453,962	469,323	381,793	412,386	563,000	883,148	866,348	1,032,323
Debt issuance cost	-	-	-	-	-	-	-	-	-
Miscellaneous Uses	-	-	-	-	-	20,000	-	-	20,000
Total Appropriations:	8,994,595	9,062,230	10,175,132	4,108,426	4,050,836	4,554,094	13,102,941	13,113,066	14,729,226
Net Increase (Decrease) in Fund Balance	1,311,871	82,091	585,875	288,041	668,002	403,406	1,599,912	750,093	989,281
Accrual adjustment for GAAP	584,908	-	-	5,715,235	-	-	6,300,142	-	-
Beginning Budgetary Fund Balance	3,520,201	5,416,980	5,499,071	1,022,863	7,026,139	7,694,141	4,543,065	12,443,119	13,193,212
Ending Budgetary Fund Balance	\$ 5,416,980	\$ 5,499,071	\$ 6,084,946	\$ 7,026,139	\$ 7,694,141	\$ 8,217,867	\$ 12,443,119	\$ 13,193,212	\$ 14,182,493

CITY OF FOREST HILL

MAJOR REVENUE SOURCES

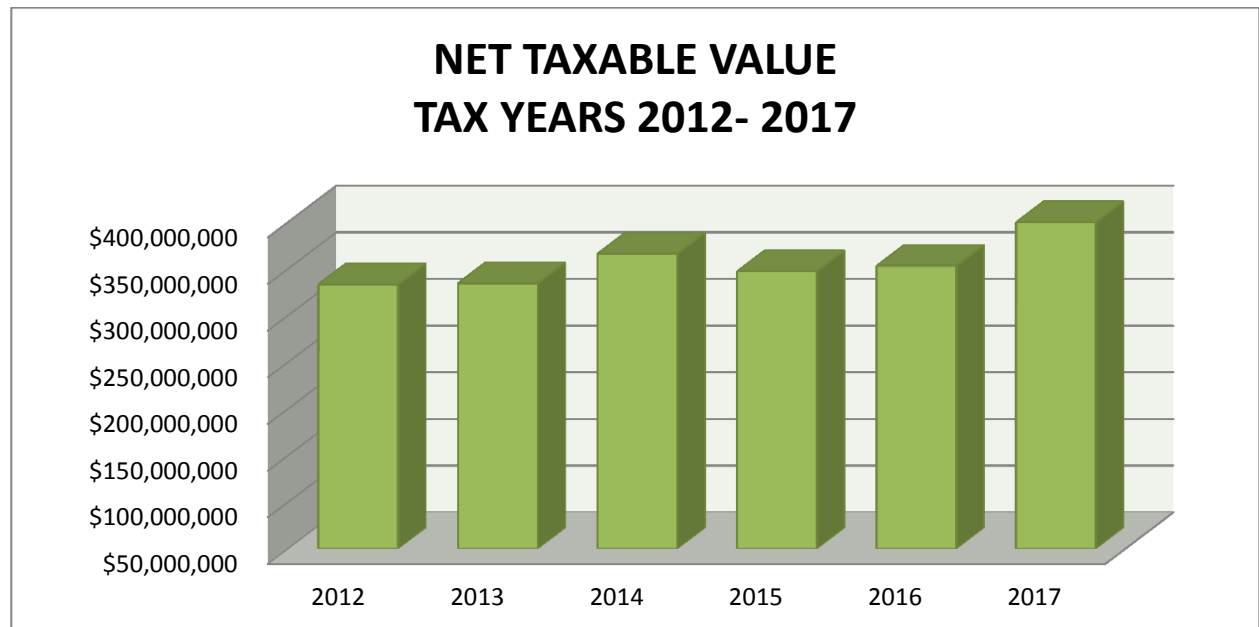
The major revenue sources for the City include ad valorem (property) taxes, sales tax, franchise taxes, water and sewer charges, fees and permits and fines and forfeitures. Each of these sources of revenue plays a vital role in determining the fiscal health of the City.

REVENUE FORECASTING

Revenue forecasts are largely based on trend analysis, with an emphasis on current and expected future economic conditions with the national, state, and local economy. Any changes in law that might affect revenue streams must also be considered.

AD VALOREM TAXES – NET TAXABLE VALUE

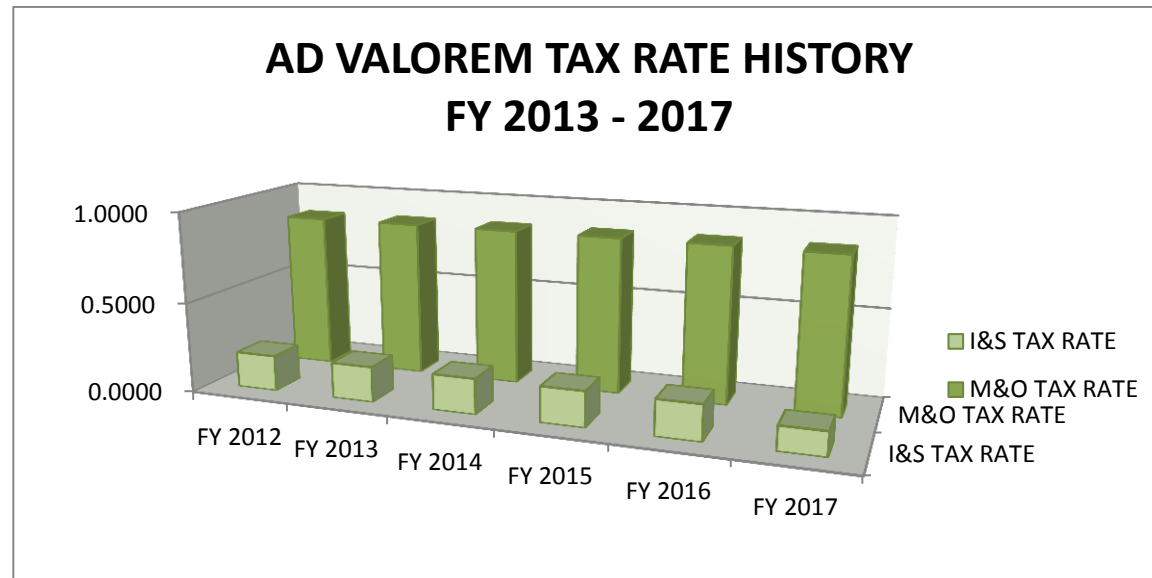
Ad valorem taxes attach an enforceable lien on all real, personal, and business property in the City of Forest Hill. The amounts of property taxes that the City expects to collect are based on the certified roll calculated by the Tarrant Appraisal District, on behalf of the City. The September 1, 2016 certified net taxable value of \$399,509,528 is a 13.23% increase from the September 1, 2015 net taxable value of \$352,845,630. The tax year begins January 1 and fiscal year end is September 30, 2016.



CITY OF FOREST HILL

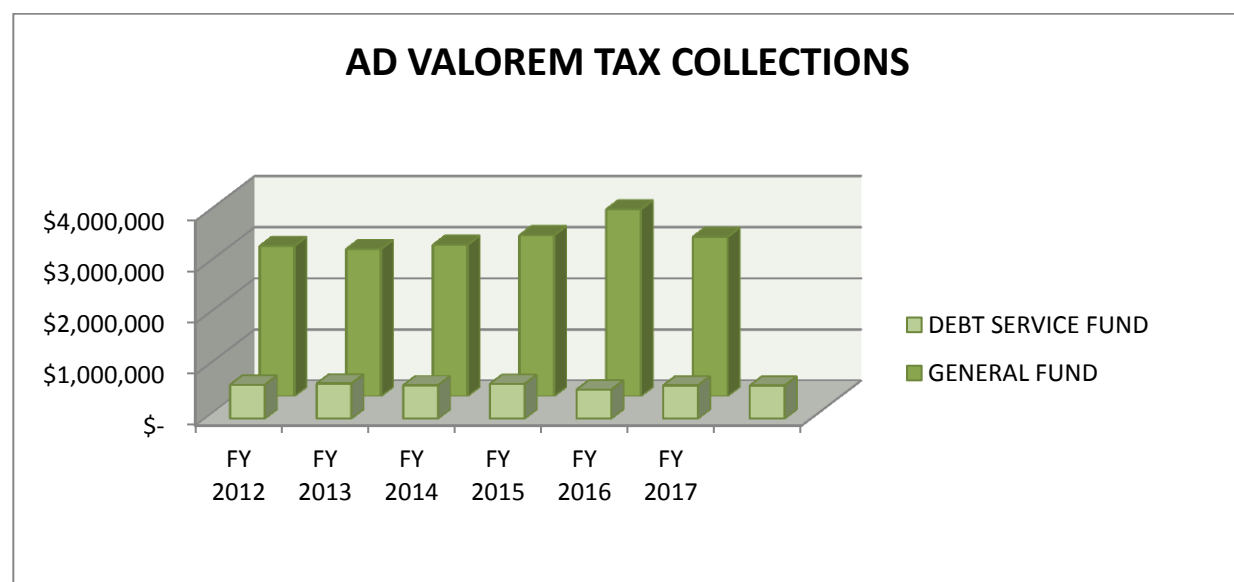
AD VALOREM TAXES – PROPOSED TAX RATE

The proposed fiscal year (FY) 2016-2017 tax rate is \$.99 per \$100 valuation. This is less than last year's adopted tax rate. The effective tax rate is based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. For the FY 2016-2017, the published effective rate is equivalent to \$1.06 per \$100 assessed valuation. The proposed rate of \$.99 is the sum of two components, the maintenance and operations (M&O) rate (0.858873) plus the interest and sinking (I&S) rate (0.131127) which combines to equal the overall tax rate.



AD VALOREM TAXES –COLLECTIONS

For the fiscal year 2016-2017, the property tax levy will amount to approximately \$3,656,123, an increase of 16.03% of the previous fiscal year's tax levy amount of \$3,151,000.



CITY OF FOREST HILL

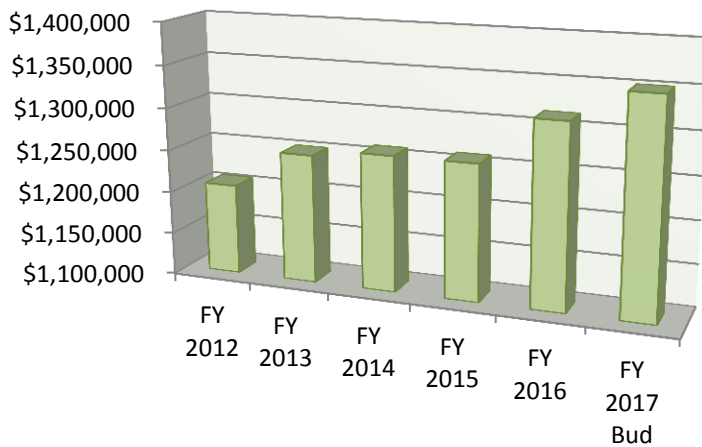
SALES TAX

Sales tax collections are based on economic activity and vary with changes in the local economy.

Estimated FY 2016-2017 collections (in the General Fund) of \$1,351,000 are consistent with last year's collections of \$1,302,305.

The local sales tax rate is 8.25%. Businesses within the city limits collect the tax and remit the tax to the State Comptroller. Of the 8.25%, 6.25% is retained by the State of Texas. The remainder of the sales tax collected by the State is retained by the General Fund (1%), Community Development Corporation (0.5%), Street Maintenance (0.25%), and the Forest Hill Library District (0.25%). The Library District Sales Tax is not used by the operations of the City.

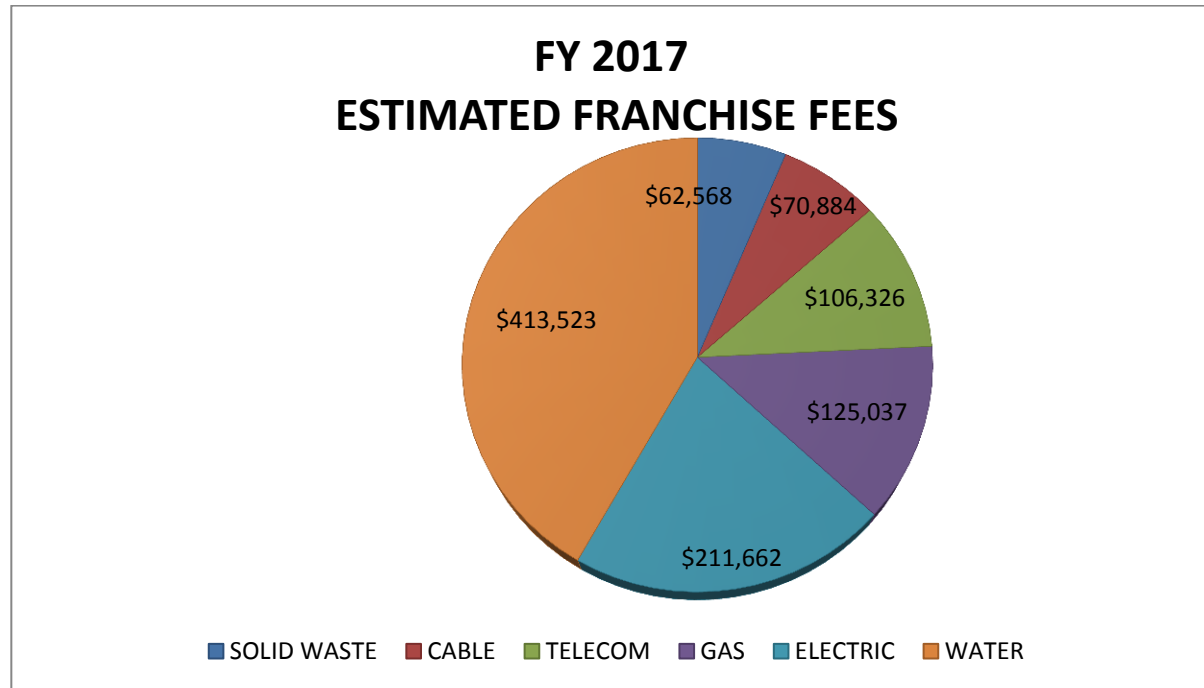
GENERAL FUND SALES TAX HISTORY



CITY OF FOREST HILL

FRANCHISE FEES

The City of Forest Hill receives franchise fee payments for the use of its streets and right -of-ways. Companies involved in sanitation, telecommunications, and utilities must pay the City for the use of its streets and right-of-ways. Franchise fees are a significant source of income for the City, amounting to an estimated \$930,000 for the Fiscal Year 2016-2017.



OTHER GOVERNMENTAL FUND REVENUE SOURCES

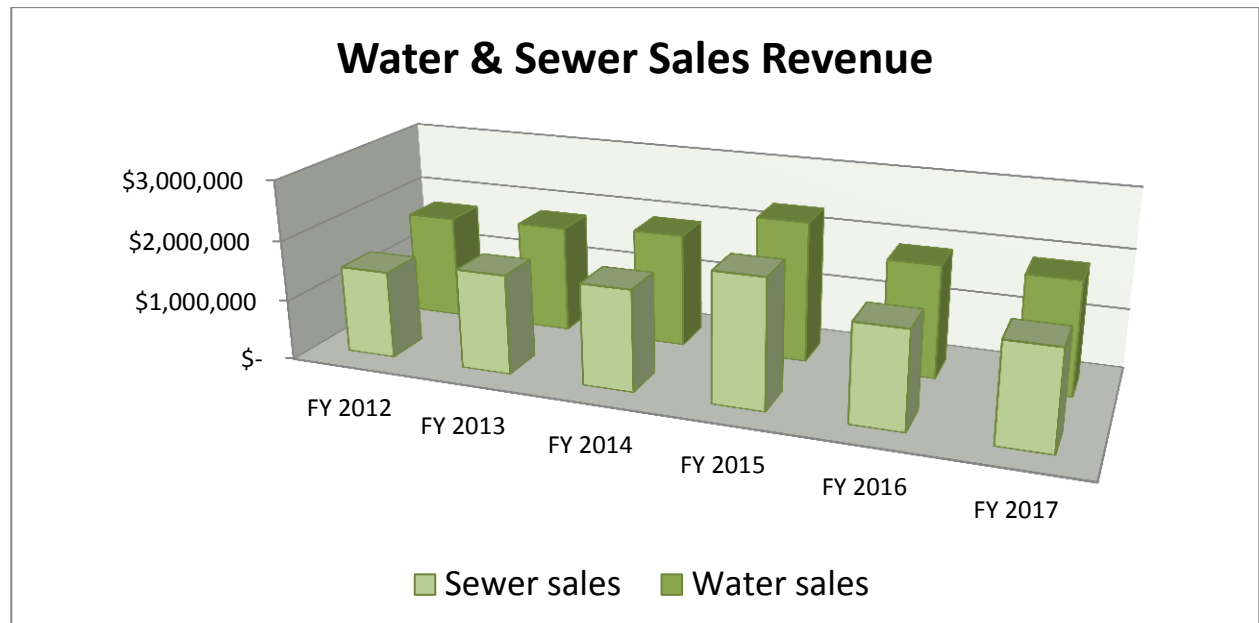
The City has many other smaller ways in which it collects revenue. Two larger categories are fines and forfeitures, licenses, permits and fees. Fines and forfeitures include municipal court fines which are expected to bring in \$990,000.

CITY OF FOREST HILL

Water and Sewer Fund Revenues

The City's Water and Sewer Fund is a proprietary fund that is set up to run much like that of a private business; to recover operating, debt and capital costs from user charges. The two major revenue sources are water and sewer charges. The City performed an internal sewer rate study during FY 2016 and intends to continue internal rate studies on both water and sewer rates bi-annually. The next rate study will be on the water rates and will be performed during FY 2017.

These rate analyses are combined with consumption trends to project water and sewer budgeted revenues. The City of Forest Hill purchases the water and sewer services from the City of Fort Worth, Texas for the water and sewer services provided to Forest Hill.



CITY OF FOREST HILL



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CITY OF FOREST HILL

General Fund



CITY OF FOREST HILL

GENERAL FUND

The General Fund budget supports functions and activities that are traditionally provided by local government. These include police and fire protection, parks and recreation, streets and facilities maintenance and repairs, and general administration.

Revenues to finance these programs are derived principally from ad valorem taxes, local sales taxes, franchise fees and transfers from the City's proprietary fund. Other sources of revenue include building permit fees and municipal court fines.

CITY OF FOREST HILL

CITY OF FOREST HILL GENERAL FUND SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND

	ACTUAL 2014-15		ESTIMATE 2015-16	ADOPTED BUDGET 2015-16	PROPOSED BUDGET 2016-2017
REVENUES					
TAXES					
PROPERTY					
CURRENT	\$ 2,860,605	\$	\$ 2,923,034	\$ 2,915,000	3,416,123
DELINQUENT	101,486		88,272	122,000	130,000
RENDITION PENALTY	12,631		-	-	10,000
PENALTY & INTEREST	63,493		72,246	64,000	75,000
TAX FORECLOSURE SALE	-		190	50,000	25,000
SALES	1,318,269		1,160,682	1,302,309	1,351,000
FRANCHISE	932,424		499,431	838,000	930,000
LICENSES AND PERMITS	314,876		550,235	180,000	348,000
FINES AND FORFEITURES	979,005		801,793	950,000	990,000
INTERGOVERNMENTAL	260,106		-	70,000	50,000
BUILDING RENTAL INCOME	194,995		189,389	185,000	190,000
CIVIC CENTER FEES	197,316		159,740	220,000	220,000
INTEREST	863		3,388	1,000	1,000
MINERAL RIGHTS LEASES / ROYALTIES	63,480		28,267	40,000	26,000
MISCELLANEOUS	28,612		38,627	50,000	23,000
SALE OF LAND	245,812		0	0	-
TOWER RENTAL	6,482		22,028	19,500	20,000
COINLESS PUBLIC PHONE COMMISSION	305		1,421	500	500
TOTAL REVENUES	7,580,760		6,538,743	7,007,309	7,805,623
EXPENDITURES					
CITY COUNCIL (01-01-00)					
Personnel	56,341		57,850	57,835	62,500
Materials and supplies	1,027		1,009	1,950	2,200
Other services	86,471		71,201	73,600	71,150
TOTAL - CITY COUNCIL	143,839		130,060	135,385	135,850
CITY SECRETARY (01-02-00)					
Personnel	78,352		101,364	82,143	84,055
Materials and supplies	1,204		774	1,600	1,600
Other services	10,120		5,845	15,940	15,550
TOTAL - CITY SECRETARY	89,756		107,983	99,683	101,205
ADMINISTRATION (01-03-00)					
Personnel	196,827		219,355	234,758	252,723
Materials and supplies	9,427		4,658	19,550	19,550
Other services	46,606		50,969	92,450	92,450
TOTAL - ADMINISTRATION	252,860		274,982	346,758	364,723
MUNICIPAL COURT (01-05-00)					
Personnel	217,787		429,115	246,796	271,423
Materials and supplies	5,255		2,588	4,100	5,100
Other services	68,691		50,957	91,490	93,100
TOTAL - MUNICIPAL COURT	291,733		482,660	342,386	369,623
FINANCE (01-06-00)					
Personnel	213,531		176,248	270,975	261,139
Materials and supplies	2,601		4,969	4,275	4,100
Other services	69,193		80,208	76,150	77,250
TOTAL - FINANCE	285,325		261,425	351,400	342,489
HUMAN RESOURCES/ CIVIL SERVICE/ INFO TECH (01-07-00)					
Personnel	67,631		64,804	108,807	110,800
Materials and supplies	2,998		15,597	13,500	15,500
Other services	25,415		46,582	63,000	50,100
TOTAL - HUMAN RESOURCES/ CIVIL SERVICE/ INFO TECH	96,044		126,983	185,307	176,400
PLANNING & DEVELOPMENT & INSPECTIONS (01-09-00, 08, 14 & 40)					
Personnel	139,632		172,331	216,675	206,497
Materials and supplies	5,949		8,744	4,850	15,500
Other services	86,843		74,133	81,500	78,850
TOTAL - PLANNING & DEVELOPMENT	232,424		255,208	303,025	300,847
ANIMAL CONTROL (01-16-18)					
Personnel	34,035		46,003	40,051	41,550
Materials and supplies	2,880		4,642	47,000	17,050
Other services	1,145		11,260	21,600	21,600
TOTAL - ANIMAL CONTROL	38,060		61,905	108,651	80,200
PUBLIC WORKS ADMINISTRATION (01-11-10)					
Personnel	42,980		27,257	41,358	46,855
Materials and supplies	2,852		3,861	4,500	4,500
Other services	9,932		10,385	21,290	26,600
TOTAL - PUBLIC WORKS	55,764		41,503	67,148	77,955

CITY OF FOREST HILL

CITY OF FOREST HILL GENERAL FUND SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND

	ACTUAL	ESTIMATE	ADOPTED BUDGET	PROPOSED BUDGET
	2014-15	2015-16	2015-16	2016-2017
STREETS (01-11-11)				
Personnel	88,226	94,118	94,702	100,200
Materials and supplies	48,329	47,401	55,700	56,200
Capital Leases	29,338	-	29,338	30,000
Other services	125,417	78,589	113,500	113,000
TOTAL - STREETS	291,310	220,108	293,240	299,400
PARKS AND RECREATION				
Personnel	-	-	-	-
Materials and supplies	-	-	-	-
Capital outlay	-	-	-	-
Other services	200,691	8,828	268,000	264,000
TOTAL - PARKS AND RECREATION	200,691	8,828	268,000	264,000
POLICE DEPARTMENT (01-16-15 & 01-16-16)				
Personnel	2,598,525	2,573,798	2,760,411	2,838,329
Materials and supplies	150,271	91,779	111,000	115,000
Capital Outlay	8,199	20,012	22,500	-
Capital Leases	66,039	97,396	71,429	49,817
Other services	115,057	187,257	174,509	201,200
TOTAL - POLICE DEPARTMENT	2,938,091	2,970,242	3,139,849	3,204,346
FIRE DEPARTMENT (01-20-20, 01-20-21 & 01-20-22)				
Personnel	1,298,155	1,375,225	1,499,746	1,460,004
Materials and supplies	28,499	21,495	38,680	39,130
Capital Outlay	-	6,464	12,650	2,500
Capital Leases	92,687	60,986	98,077	88,304
Other services	67,518	66,740	75,97	87,170
TOTAL - FIRE DEPARTMENT	1,486,859	1,530,910	1,725,123	1,677,108
GARAGE (01-24-00)				
Personnel	68,015	68,871	69,091	71,750
Materials and supplies	4,414	992	1,000	1,000
Other services	99,020	109,785	100,000	100,000
TOTAL - GARAGE	171,449	179,648	170,091	172,750
BUILDINGS AND GROUNDS (01-30-01, 02, 03, 04, 11, 16, 20 & 23)				
Personnel	56,691	60,224	59,673	60,400
Materials and supplies	15,360	18,258	26,900	26,900
Equipment Lease	14,502	10,155	26,900	24,500
Other services	455,939	351,149	364,700	370,300
TOTAL BUILDINGS AND GROUNDS	542,492	439,786	478,173	482,100
NON-DEPARTMENTAL				
Personnel	-	-	89,844	89,500
Materials and supplies	-	-	-	-
Capital Leases	11,741	5,593	13,000	13,000
Other services	145,403	256,103	260,500	270,500
TOTAL - NON-DEPARTMENTAL	157,144	261,696	363,344	373,000
TOTAL EXPENDITURES	7,273,841	7,353,927	8,256,028	8,421,996
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)				
EXPENDITURES	306,919	(815,184)	(998,719)	(616,373)
OTHER FINANCING SOURCES (USES)				
TRANSFER FROM COMMUNITY DEV CORP	-	25,000	25,000	25,000
TRANSFER FROM W&S UTILITY FUND	-	412,386	412,386	413,000
ADMIN CHARGES CDC FUND	25,000	-	-	25,000
ADMIN CHARGES WATER FUND	156,457	-	-	150,000
TRANSFER TO I&S DEBT SERVICE FUND	-	-	-	-
TRANSFER TO MEMORIAL PARK FUND	(20,000)	(20,000)	(20,000)	(5,000)
CAPITAL LEASE PROCEEDS	-	-	-	-
INSURANCE PROCEEDS	1,186	26,077	-	-
MISCELLANEOUS	64,710	465	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	226,813	443,928	417,386	618,000
EXCESS OF REVENUES AND OTHER FINANCING				
SOURCES OVER (UNDER) EXPENDITURES				
AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	534,272	(371,256)	(897,261)	1,627
ACCRUAL ADJUSTMENT FOR GAAP	(94,713)			
BEGINNING FUND BALANCE, OCTOBER 1	1,592,361	2,031,920	2,031,920	1,660,664
ENDING FUND BALANCE, SEPTEMBER 30	2,031,920	\$ 1,660,664	\$ 1,134,659	1,662,291
NUMBER OF DAYS IN RESERVE	102	83	57	83

CITY OF FOREST HILL



MAYOR AND CITY COUNCIL

FUND/ DEPARTMENT/ PROGRAM: 01-01-00

PROGRAM DESCRIPTION

Forest Hill, a community incorporated on March 16, 1946, has a population of 13, 000. The City of Forest Hill is primarily responsible for maintaining a safe, pleasant environment within the community by providing effective governance and the efficient delivery of public service.

The City of Forest Hill is a “home-rule” city operating under the City Charter originally adopted in 1946. The City is operated by a Council-Manager form of government with a Mayor, six Council Members and a City Manager. The Mayor and the Council Members are elected at large.

The City meets regular sessions at 7:00 p.m. on the 1st and 3rd Tuesday of each month.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Enhance the quality of life in Forest Hill, Texas.

Objective 1: Continue to pursue recreational, cultural and aesthetic improvements in the community.

Objective 2: Provide funding of operational and capital expenditures for infrastructure improvements.

Goal 2: Promote a positive environment for economic development in the community.

Objective 1: Develop and support policies to encourage housing development.

Objective 2: Develop and support policies to encourage commercial and industrial development.

Goal 3: Address organizational issues with City government.

Objective 1: Work to instill confidence in the integrity of City Government.

Objective 2: Support development of a professional City staff that can effectively and efficiently meet the needs of the community.

CITY OF FOREST HILL

WORKLOAD MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
WORKLOAD MEASURE	2014-15	2015-16	2015-16	2016-17
Council Meetings	24	24	24	24
Work Sessions	2	2	3	2
Adopted Ordinances	24	24	24	24

PRODUCTIVITY MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
PRODUCTIVITY MEASURE	2014-15	2015-16	2015-16	2016-17
Improve Municipal Services	Yes	Yes	Yes	Yes
Improve Aesthetics of the City	Yes	Yes	Yes	Yes
New Businesses Added to the Tax Roll	Yes	Yes	Yes	Yes

EXPENDITURE SUMMARY

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
EXPENDITURE CATEGORY	2014-15	2015-16	2015-16	2016-17
Personnel	\$ 56,341	\$ 57,835	\$ 57,850	\$ 62,500
Supplies	1,027	1,950	1,009	2,200
Services	86,471	73,600	71,201	71,150
TOTAL	\$ 143,839	\$ 133,385	\$ 130,059	\$ 135,850

CITY OF FOREST HILL



CITY SECRETARY

FUND/ DEPARTMENT/ PROGRAM: 01-02-00

PROGRAM DESCRIPTION

The City Secretary is the clerk for the City Council and, as such, is responsible for documentation, publication, and archiving of all official records, including minutes, ordinances resolutions, contracts, deeds, and easements. The City Secretary serves as chief election official for all municipal elections. The department has primary responsibility for coordinating a Records Management Program. The department provides clerical assistance to other departments through the Central Secretary position. Also, the City Secretary office acts as a public information center to visitors and guests upon entering the City Hall.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

- Goal: Provide City Council Agenda packets on a timely basis.
- Goal: Post all necessary and required public notices on a timely basis.
- Goal: Accurately record City Council minutes and submit for approval at the next City Council meeting.
 - Objective: Prepare City Council minutes within seven (7) working days.
 - Objective: Index and file official documents within two (2) weeks of final action.
- Goal: Administer City elections in full compliance of the City Charter and the Texas Election Code.
- Goal: Provide timely responses to official public information requests.
 - Objective: Respond within ten (10) days to all public information requests.

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Prepare and Post City Council Agendas	24	24	24	24
Prepare Council Packets	24	24	24	24
Attend Council Meetings	24	24	24	24
Prepare Council Minutes	24	24	24	24
Administer Elections	2	2	2	2
Public Information Requests	26	40	40	40

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Approved Council Minutes	24	24	24	24
Percent of Public Information Requests Completed	100%	100%	100%	100%

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Personnel	\$ 78,353	\$ 82,143	\$ 101,364	\$ 84,055
Supplies	1,204	1,600	774	1,600
Other Services	10,199	15,940	5,845	15,550
TOTAL	\$ 89,759	\$ 99,683	\$ 107,983	\$ 101,205

CITY OF FOREST HILL



ADMINISTRATION/ CITY MANAGER

FUND/ DEPARTMENT/ PROGRAM: 01-03-00

PROGRAM DESCRIPTION

City Manager

The City Manager is the Chief Executive Officer of the City. It is his/her duty, under the City Charter, to execute and implement policies as established by the City Council. He/she is responsible for the overall coordination of the City's governmental activities, for the efficient operation of the City of Forest Hill, provides management leadership to staff and communicates organizational goals and values to the public.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Enhance the quality of life in Forest Hill, Texas.

Objective 1: Continue to pursue recreational, cultural and aesthetic improvements in the City.

Objective 2: Provide funding of operational and capital expenditures for street improvements.

Goals 2: Promote a positive environment for economic development in the community.

Objective 1: Support policies to encourage housing community development.

Objective 2: Support policies to encourage commercial and industrial development.

Goal 3: Address organizational issues with City government.

Objective 1: Develop policies, procedures and practices that promote high ethical standards.

Objective 2: Implement training for effective customer service and instill confidence in the integrity of City Government.

Objective 3: Hire and /or develop a staff that sets the highest professional standards for themselves and the organization

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED BUDGET 2015-16
Present Master Plan for Adoption and Update	Yes	Yes	Yes	Yes
Conduct Strategic Planning	Yes	Yes	Yes	Yes
Prepare Annual Operating Budget	Yes	Yes	Yes	Yes
Prepare Capital Projects Budget	Yes	Yes	Yes	Yes
Develop Ethics Policy for Adoption	Yes	Yes	Yes	Yes

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Improve Municipal Services	Yes	Yes	Yes	Yes
Address Organizational Issues	Yes	Yes	Yes	Yes
Improve Aesthetics of the City	Yes	Yes	Yes	Yes
Increase Businesses in the City	Yes	Yes	Yes	Yes

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ 196,827	\$ 234,758	\$ 219,355	\$ 252,723
Supplies	9,427	19,550	4,658	19,550
Services	46,606	92,450	50,969	92,450
Capital Outlay	-	-	-	-
TOTAL	\$ 252,860	\$ 346,758	\$ 274,982	\$ 364,723

CITY OF FOREST HILL



ADMINISTRATION/ LEGAL

FUND/ DEPARTMENT/ PROGRAM: 01-03-00

PROGRAM DESCRIPTION

Under a contract basis, the City Attorney provides the City Council and staff legal guidance and assistance, draft ordinances, and resolutions, and represents the City in all legal matters. He/she also is the Chief Legal Advisor to the City Council, all City departments, boards, commissions, and committees. He/she is responsible for the preparation and prosecution of all cases in Municipal Court, securing rights of way and any other legal activities as may be required.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Advise Council regarding litigation.

Objective 1: Review pending litigation with Council at least annually and/or as necessary.

Objective 2: Advise Council on positions to take on issues to minimize litigation.

Goals 2: Provide cost effective, accurate and up-to-date legal service to staff, council, and various boards.

Objective 1: Review contracts and other legal documents as required.

Objective 2: Prepare resolution and ordinances as necessary.

Objective 3: Provide prosecutorial services for City Court.

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Review Pending Litigation	Yes	Yes	Yes	Yes
Advise Council to Minimize Litigation	Yes	Yes	Yes	Yes
Review Contracts and Other Legal Documents	Yes	Yes	Yes	Yes

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Resolution of Pending Litigation	Yes	Yes	Yes	Yes
Reduction in Legal Costs	Yes	Yes	Yes	Yes
Improve Municipal Court Operations	Yes	Yes	Yes	Yes

EXPENDITURE SUMMARY

Expenditures for Legal Services are included in the General Fund/ Mayor and City Council

CITY OF FOREST HILL



MUNICIPAL COURT

FUND/ DEPARTMENT/ PROGRAM: 01-05-00

PROGRAM DESCRIPTION

Enhance safety and security in Forest Hill and improve the quality of life within the City.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Increase collection rate at the Municipal Court

- Objective 1: Process citations daily.
- Objective 2: Mail reminders and collection notices daily.
- Objective 3: Call all defendants when their case becomes past due.
- Objective 4: Issue Warrants and capias pro fine warrants timely.
- Objective 5: Mail post warrant cards immediately when warrants are issued.
- Objective 6: Participate in the Great Texas Warrant Round Up.
- Objective 7: Warrant Collection Clerks to attend training with an emphasis on traffic citation collections or collection of outstanding debts.

Goal: Obtain and maintain Court Clerk Certifications

- Objective1: Maintain Court Administrator Level 3 Certification. Complete 20 hours of Municipal Court continuing education and attend Legislative Update in Austin.
- Objective 2: Deputy Court Clerk/JCM - Obtain Level 2 Certification by taking and passing the Level 2 exam and complete 12 hours of Municipal Court continuing education.
- Objective 3: Part Time Court Clerk to obtain Level 2 Certification by taking and passing the Level 2 exam and complete 12 hours of Municipal Court continuing education.
Complete 12 hours of Municipal Court continuing education.

Goal: Update Municipal Court Software to more effectively and efficiently process and maintain Municipal Court Records

- Objective 1: Purchase a new server and coordinate software upgrade.
- Objective 2: Train Municipal Court Staff on the new process with the upgrade.

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Number of Court Dockets Prepared	170	170	170	170
Number of Cases Filed	8,500	8,500	10,906	8,500
Warrants Issued	4,500	4,500	7,601	4,500
Number of Cases resolved prior to Court	5,650	8,000	8,228	8,000
Number of Dispositions by Trial	90	90	192	90
Number of Warrants Recalled/ Served	3,000	4,000	4,274	4,000

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Court Administered in Compliance with State Statutes	Yes	Yes	Yes	Yes
Professional Certifications Maintained	3	3	3	3

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Personnel	\$ 217,788	\$ 246,796	\$ 429,115	\$ 271,423
Supplies	5,055	4,100	2,588	5,100
Services	68,891	91,490	50,957	99,100
TOTAL	\$ 291,734	\$ 342,386	\$ 482,660	\$ 369,623

CITY OF FOREST HILL



FINANCE

FUND/ DEPARTMENT/ PROGRAM: 01-06-00

PROGRAM DESCRIPTION

The Finance Department is responsible for coordinating and maintaining comprehensive management of the City's financial activities to ensure proper use and investment of the City's funds. The department is responsible for all of the City's accounting and financial reporting as well as providing timely budgetary and other financial information to the community, City Council, management and various departments of the City.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Provide accurate and timely financial reporting.

Objective 1: Monitor and report the budgetary status of all revenues and expenditures monthly and throughout the fiscal year.

Objective 2: Monitor and maintain a chart of accounts, general ledger and financial management system for the timely recording of receipts and disbursements with reports distributed in a timely manner.

Goal 2: Continue to improve annual audit and budget preparation processes

Objective 1: Coordinate annual audit for completion of the annual financial report within 120 days of fiscal year end.

Objective 2: Prepare budget draft and file with City Secretary for public access within 30 days of budget hearing before budget adoption.

Goal 3: Meet budgetary and financial reporting awards program criteria outlined by the Government Finance Officers Association (GFOA).

Objective 1: Submit 2015-2016 budget documents to GFOA for evaluation to receive the GFOA Distinguished Budget Award.

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Payrolls Processed	26	26	26	26
Monthly Financial Reports to City Manager	12	12	12	12
Annual Financial Reports Issued	Yes	Yes	Yes	Yes
Annual Budget Document Prepared	Yes	Yes	Yes	Yes

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Percent of Payrolls Processed on Time	100%	100%	100%	100%
Annual Audited Financial Report Issued Within Six (6) Months of Fiscal Year End	Yes	Yes	Yes	Yes
Prepare Annual Budget Document for Submission to the GFOA Distinguished Budget Awards Program	Yes	Yes	Yes	Yes

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ 213,532	\$ 270,975	\$ 176,248	\$ 261,139
Supplies	2,601	4,215	4,969	4,100
Services	69,192	91,490	80,208	77,250
TOTAL	\$ 285,325	\$ 351,400	\$ 261,425	\$ 342,489

CITY OF FOREST HILL



ADMINISTRATION/ HUMAN RESOURCES AND CIVIL SERVICE

FUND/ DEPARTMENT/ PROGRAM: 01-07-00

PROGRAM DESCRIPTION

The Human Resources and Civil Service programs administer the personnel policy, employee recruitment, staff relations and classification. The program is also responsible for compensation administration, personnel records and management, administration of employee benefits, and workers compensation insurance. The program also monitors City policies so that they comply with Federal and State laws governing municipal employment practices.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Continue to attract and retain qualified employees.

Objective: Post job announcements and advertise in local newspaper and appropriate trade Publications.

Goal: Administer employee benefits programs.

Objective: Enroll new employees and process employee benefit changes in a timely manner.

Objective: Liaison with employee benefits carriers and administrators.

Goal: Maintain employee compensation schedules.

Objective: Update employee compensation and job classification changes as they occur.

CITY OF FOREST HILL

WORKLOAD MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
WORKLOAD MEASURES	2014-15	2015-16	2015-16	2016-2017
Number of Full Time Equivalent Employees-Administer to City	86.65	86.65	82.00	82.00
Number of Positions Posted	8	4	6	4

PRODUCTIVITY MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
PRODUCTIVITY MEASURES	2014-15	2015-16	2015-16	2016-17
Full Time Employee Turnover Rate	3%	4%	4%	3%
% of Job Announcements Posted Within Three Days	100%	100%	100%	100%
% of Workers Compensation Claims Filed Within Three Days	100%	100%	100%	100%
% of Employee Benefit Changes Processed Correctly	100%	100%	100%	100%
% of Rate Increases Given Timely	100%	100%	100%	100%

EXPENDITURE SUMMARY

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
EXPENDITURE CATEGORY	2014-15	2015-16	2015-16	2016-17
Personnel	\$ 67,631	\$ 108,807	\$ 64,804	\$ 110,800
Supplies	2,985	13,500	15,597	15,500
Services	25,427	63,000	46,582	50,100
TOTAL	\$ 96,044	\$ 185,307	\$ 126,983	\$ 176,400

CITY OF FOREST HILL



INFORMATION TECHNOLOGY

FUND/ DEPARTMENT/ PROGRAM: 01-07-00

PROGRAM DESCRIPTION

Support the Information Technology operations of the City.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Maintain the City computer networks to minimize service interruption due to maintenance and repairs.

Objective: Perform necessary system maintenance and upgrades.

Goal: Maintain data integrity, backups and system security.

Objective: Provide a secure operating environment.

Objective: Perform regular system backups and store backups in a secure off site location.

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Effective Support and Maintenance	Yes	Yes	Yes	Yes
New Acquisitions Approved and Implemented	Yes	Yes	Yes	Yes
Advise Departments of Automation Plans	Yes	Yes	Yes	Yes

EXPENDITURE SUMMARY

Expenditures for Information Technology are included in the General Fund/Police Operations.

CITY OF FOREST HILL



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CITY OF FOREST HILL



COMMUNITY NEWSLETTER

FUND/ DEPARTMENT/ PROGRAM: 01-09-00

PROGRAM DESCRIPTION

This program provides opportunity for growth of community awareness and distribution of information among the citizens of Forest Hill.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Promote and support community awareness.

Objective: Facilitate the dissemination of community news and information.

Objective: Publish and distribute community newsletter "City of Forest Hill News".

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2014-15	2015-16	2015-16	BUDGET 2016-17
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies		100	326	100
Services	18,640	10,300	20,819	10,300
TOTAL	\$ 18,640	\$ 10,400	\$ 21,145	\$ 10,400

CITY OF FOREST HILL



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CITY OF FOREST HILL



PLANNING/ZONING

FUND/ DEPARTMENT/ PROGRAM: 01-09-08

PROGRAM DESCRIPTION

Provide community growth opportunities and quality of life improvements within the City through the enforcement of Planning and Zoning Ordinances and Subdivision Regulations

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Update Zoning Ordinances

- Objective 1: Conduct research and update Zoning Ordinances.
- Objective 2: Present completed document to the Planning and Zoning Commission and City Council for review and approval.

Goal 2: Update Filing System to an electronic city-wide address system

- Objective 1: Combine all permits, code violations and zoning cases in one central location.
- Objective 2: Scan all files electronically and utilize *Iworq* to manage files and eliminate the need for filing cabinets.

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2015-17
Number of Zone Changes	1	2	3	3
Number of Specific Use Permits	12	9	4	4
Number of Plats	6	3	5	5
Number of New Ordinances and Uses	7	6	4	4
Number of Meetings	11	9	9	9

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of Zoning Cases Presented	21	12	25	25

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ 79,291	\$ 82,673	\$ 66,126	\$ 80,797
Supplies	1,949	600	1,269	400
Services	7,985	6,800	4,030	6,800
TOTAL	\$ 89,225	\$ 90,073	\$ 71,425	\$ 87,997

CITY OF FOREST HILL



BUILDING INSPECTIONS

FUND/ DEPARTMENT/ PROGRAM: 01-09-14

PROGRAM DESCRIPTION

The Building Inspection Department is divided into the two areas of Administration and Enforcement which review major codes and make recommendations to the respective boards which oversee them.

ADMINISTRATION

Administers the permitting procedures, record keeping, legal issues, zoning applications, and demolition program.

ENFORCEMENT

Enforces the codes and responds to related complaints, as well as protect historically significant structures.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Continue to build working relationships with elected city officials, residents and businesses.

Objective 1: Respond to citizens' complaints and/ or concerns in a timely manner..

Objective 2: Communicate city codes and ordinances concerning health, safety, welfare and quality of life to the public.

Goal 2: Obtain certification and continuing professional education to provide the best service possible to the community.

Objective 1: Obtain ICC certifications in Residential Building Inspector, Residential Plumbing Inspector, Residential Plans Examiner, and Residential Electrical Inspector.

Goal 3: Maintain MS4 (Storm Water Management Handbook)

Objective 1: Analyze existing schedule of permit fees and make appropriate recommendations for program funding.

Objective 2: Research and recommend Storm Water outreach program.

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of Permits Issued	769	800	2,552	800
Number of Inspections Performed	1,227	1,300	1,839	1,300
Number of Citizen Requests	300	300	300	300
Building Codes and Ordinances Reviewed	5	5	5	5

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Certifications Obtained and Maintained	8	10	8	6

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ 60,341	\$ 134,002	\$ 106,205	\$ 125,900
Supplies	5,632	4,050	7,149	4,050
Services	58,586	64,600	49,284	72,500
TOTAL	\$ 124,559	\$ 202,652	\$ 162,639	\$ 202,450

CITY OF FOREST HILL



PUBLIC WORKS/ADMINISTRATION

FUND/ DEPARTMENT/ PROGRAM: 01-11-10

PROGRAM DESCRIPTION

Public Works Administration provides the direction and guidance concerning construction and maintenance of roadway infrastructure, Water Treatment and Distribution and Wastewater Collection Systems, Engineering, and Fleet Maintenance. Other major activities are budget management and control and long-range planning.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Direct and guide the departments within Public Works to achieve their goals and serve the citizen more efficiently.

Objective: Establish a schedule for improvement for Capital Improvement Projects (CIP).

Objective: Develop and maintain a schedule for training for all municipal services.

Goal: Provide all maintenance and repair to the roadway, waterlines, and municipal parks.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of Capital Improvements Program Projects Administered	8	11	8	10
Number of Employee Certifications	18	8	18	8
Number of Infra- structure Repairs/ Maintenance Project	5,784	5,000	5,784	5,000

CITY OF FOREST HILL

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Capital Improvements Program Adopted/ Maintained	1	1	1	1
Annual Certifications Obtained and Maintained	18	18	18	18

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ 41,322	\$ 41,358	\$ 27,257	\$ 46,855
Supplies	2,851	4,500	3,861	4,500
Services	11,591	21,290	10,385	26,600
TOTAL	\$ 55,764	\$ 67,148	\$ 41,503	\$ 77,955

CITY OF FOREST HILL



PUBLIC WORKS/STREETS

FUND/ DEPARTMENT/ PROGRAM: 01-11-11

PROGRAM DESCRIPTION

Public Works street operations include maintenance, sweeping, patching, rebuilding, curbing, guttering, and storm sewer systems maintenance.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Maintain City infrastructure in good working order, maximize useful life and minimize emergency repairs.

Objective: Identify, assess and maintain all City infrastructures.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of Infrastructure Repairs/ Maintenance Projects	13	11	13	11
Number of Citizen Requests	1,300	1,000	1,300	100

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Decrease in System Repairs	10	10	10	10

CITY OF FOREST HILL

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Personnel	\$ 88,226	\$ 94,702	\$ 94,118	\$ 100,200
Supplies	48,329	55,700	47,401	56,200
Capital Leases	29,338	29,338	-	30,000
Other Services	<u>125,417</u>	<u>113,500</u>	<u>78,589</u>	<u>113,500</u>
TOTAL	\$ 291,310	\$ 293,240	\$ 220,108	299,400

CITY OF FOREST HILL



PUBLIC WORKS/PARKS

FUND/ DEPARTMENT/ PROGRAM: 01-11-12

PROGRAM DESCRIPTION

Maintain City Parks and Recreation facilities for citizens' use and enjoyment.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Maintain City parks in safe, presentable and good working order.

Objective: Perform scheduled maintenance and upkeep to City parks.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of Parks mowed and maintained.	8	9	8	9

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2013-14	BUDGET 2014-15	ESTIMATED 2014-15	ADOPTED BUDGET 2015-16
Enhancements to aesthetic appearance and safety of City Parks	2,200	2,500	2,200	2,500

CITY OF FOREST HILL

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2014-15
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Services	200,691	268,000	8,828	264,000
Capital Outlay	-	-	-	-
TOTAL	\$ 200,691	\$ 268,000	\$ 8,828	\$ 264,000

CITY OF FOREST HILL



POLICE DEPARTMENT/ ADMINISTRATION

FUND/ DEPARTMENT/ PROGRAM: 01-16-15

PROGRAM DESCRIPTION

The Police Department is organized into three (3) inter-related bureaus responsible for preserving human life, maintaining public order, protecting the rights of persons and property, and enforcing the applicable laws and ordinances within the City and making the City a better place to live, work and play.

ADMINISTRATION

Police Administration provides overall leadership and direction and is responsible for the promulgation of policies and procedures that govern the operations and personnel activities of the entire department. Administration has defined a philosophical course of action towards professional community oriented policing services.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Maintain and enhance public safety through a comprehensive and well-coordinated program of community oriented policing services and professional police management.

Objective 1: Ensure that officers and dispatchers are provided appropriate training opportunities to remain in compliance with TCLEOSE minimum requirements.

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-2015	BUDGET 2015-2016	ESTIMATED 2015- 2016	ADOPTED BUDGET 2016- 2017
Number of Employees				
Certifications	5	6	5	5
Number of Community Programs	4	5	5	5
TOTAL	9	11	10	10

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-2015	BUDGET 2015-2016	ESTIMATED 2015- 2016	ADOPTED BUDGET 2016- 2017
Employee Certifications				
Obtained	5	6	5	5
TOTAL	5	6	5	5

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-2015	BUDGET 2015-2016	ESTIMATED 2015- 2016	ADOPTED BUDGET 2016- 2017
Personnel	\$175,217	\$182,765	\$179,190	\$216,329
Supplies	162	800	417	800
Services	6,038	6,900	33,902	6,800
TOTAL	\$181,417	\$190,465	\$213,509	\$223,929

CITY OF FOREST HILL



POLICE DEPARTMENT/ POLICE OPERATIONS

FUND/ DEPARTMENT/ PROGRAM: 01-16-16

PROGRAM DESCRIPTION

The Police Department is organized into three (3) inter-related bureaus responsible for preserving human life, maintaining public order, protecting the rights of persons and property, and enforcing the applicable laws and ordinances within the City and making the City a better place to live, work and play.

POLICE OPERATIONS

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Provide quality police services that will ensure safe and efficient traffic control; identification and apprehension of criminal offenders; and positive police community relations.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-2015	BUDGET 2015-2016	ESTIMATED 2015- 2016	ADOPTED BUDGET 2016- 2017
Number of Citizen Calls	8,525	8,000	9,774	10,000
Number of Traffic Citations	11,100	10,000	9,376	10,000
Number of Arrests	812	800	970	900
TOTAL	20,437	18,800	20,120	20,900

CITY OF FOREST HILL

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-2015	BUDGET 2015-2016	ESTIMATED 2015- 2016	ADOPTED BUDGET 2016- 2017
Personnel	\$2,423,308	\$2,577,646	\$2,394,608	\$2,622,000
Supplies	150,109	110,200	90,979	132,200
Capital Outlay	8,199	22,500	20,012	
Capital Leases	66,039	71,429	97,739	49,817
Services	109,019	167,609	153,355	176,400
TOTAL	\$2,756,674	\$2,949,384	\$2,756,693	\$2,980,417

CITY OF FOREST HILL



ANIMAL CONTROL

FUND/ DEPARTMENT/ PROGRAM: 01-16-18

PROGRAM DESCRIPTION

The Police Department is organized into three (3) inter-related bureaus responsible for preserving human life, maintaining public order, protecting the rights of persons and property, and enforcing the applicable laws and ordinances within the City and making the City a better place to live, work and play.

ANIMAL CONTROL

Responsible for public safety, health and humane treatment of stray pets and wildlife.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

WORKLOAD MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2014-15	2015-16	2015-16	BUDGET
WORKLOAD MEASURES				2016-17
Number of Citizen Calls	1000	1,000	151	150
Number of Stray Animals Captured	540	600	155	175

CITY OF FOREST HILL

EXPENDITURE SUMMARY

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
EXPENDITURE CATEGORY	2014-15	2015-16	2015-16	2016-17
Personnel	\$ 34,035	\$ 40,051	\$ 46,003	\$ 41,550
Supplies	2,880	47,000	4,642	17,050
Services	<u>1,145</u>	<u>21,600</u>	<u>11,260</u>	<u>21,600</u>
TOTAL	\$ 38,060	\$ 108,651	\$ 61,904	\$ 80,200

CITY OF FOREST HILL



FIRE DEPARTMENT/ ADMINISTRATION

FUND/ DEPARTMENT/ PROGRAM: 01-20-20

PROGRAM DESCRIPTION

The Fire Department is organized into three (3) inter-related bureaus: Fire Administration, Fire Operations and Emergency Medical Services (EMS). The Fire Department is responsible for saving lives through EMS and protecting the property of citizens through fire protection efforts and fire prevention education of the public.

FIRE ADMINISTRATION

Fire Administration provides overall leadership and direction and is responsible for the promulgation of policies and procedures that govern the operations and personnel activities of the entire Fire Department.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Continue to conduct an effective fire safety program.

Objective: Develop a continuing education program of materials and literature to pass out to the public.

Goal: Meet State of Texas continuing education requirements and have all Emergency Medical Technicians (EMT's) up to date on required training hours.

Objective: Ensure that Firefighters/EMT's are provided appropriate training opportunities to remain in compliance with TDSHS minimum requirements.

Goal: Provide quality fire protection services and continue annual inspections of all commercial buildings within the City.

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Policies and Procedures Written	Yes	Yes	Yes	Yes
Fire Safety Materials Distributed	1,500	1,500	1,500	1,500
Number of Fire Inspections	153	300	216	300

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Improved Fire Safety Ratings	3	3	3	3

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ 164,956	\$ 283,172	\$ 168,397	\$ 223,504
Supplies	1,635	5,880	1,311	6,130
Services	3,867	8,850	20,511	8,900
Capital Outlay	-	-	-	-
TOTAL	\$ 170,458	\$ 297,902	\$ 190,219	\$ 238,534

CITY OF FOREST HILL



FIRE DEPARTMENT/ OPERATIONS

FUND/ DEPARTMENT/ PROGRAM: 01-20-21

PROGRAM DESCRIPTION

The Fire Department is organized into three (3) inter-related bureaus: Fire Administration, Fire Operations and Emergency Medical Services (EMS). The Fire Department is responsible for saving lives through EMS and protecting the property of citizens through fire protection efforts and fire prevention education of the public.

FIRE OPERATIONS

Fire Operations engages in fire suppression, fire safety inspections, and answering complaints for the prevention and correction of fire hazards within the City and making the City a better place to live, work and play.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Respond to fire suppression calls in an efficient manner.

Objective: Meet industry standards for response times.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Number of Fire Calls	2,196	2,240	2,869	2,900
Number of Fire Inspections	270	300	216	300
Number of Fire Suppression Responses	135	125	160	160

CITY OF FOREST HILL

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Fire Suppression Response Time in Min: Sec (exclusive of time in & Out of station)	04:00	04:00	04:00	04:00

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ 1,133,194	\$ 1,216,574	\$ 1,206,828	\$ 1,236,500
Supplies	23,839	29,800	18,420	30,000
Capital Outlay	1,510	11,000	4,755	0
Capital Leases+	92,687	98,077	60,986	88,304
Services	38,498	45,270	24,383	56,270
TOTAL	\$ 1,289,728	\$ 1,400,721	\$ 1,315,372	\$ 1,411,074

CITY OF FOREST HILL



FIRE DEPARTMENT/ EMERGENCY MEDICAL SERVICES

FUND/ DEPARTMENT/ PROGRAM: 01-20-22

PROGRAM DESCRIPTION

The Fire Department is organized into three (3) inter-related bureaus: Fire Administration, Fire Operations and Emergency Medical Services (EMS). The Fire Department is responsible for saving lives through EMS and protecting the property of citizens through fire protection efforts and fire prevention education of the public.

EMERGENCY MEDICAL SERVICES

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Meet State of Texas continuing education requirements and have all Emergency Medical Technicians (EMT's) up to date on required training hours.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Number of EMS Calls	1,428	1,400	2,255	2,300

CITY OF FOREST HILL

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
EMT Certifications Maintained	15	15	16	16
EMS Response Time Meeting Standards in Min: Sec (exclusive of time in & out of station)	04:00	04:00	04:00	04:00

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	3,029	3,000	1,764	3,000
Services	21,847	21,000	21,846	22,000
Capital Outlay	1,798	2,500	1,709	2,500
TOTAL	\$ 26,674	\$ 26,500	\$ 25,319	\$ 27,500

CITY OF FOREST HILL



GARAGE

FUND/ DEPARTMENT/ PROGRAM: 01-24-20

PROGRAM DESCRIPTION

The City Garage is responsible for the ongoing maintenance and repairs of vehicles and equipment utilized in City operations.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Perform scheduled maintenance and needed repairs in order to minimize down time and maximize the useful life of City vehicles and equipment.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of Fleet Vehicles/ Equipment Maintained	140	140	140	100

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
% of Vehicles Maintained per Manufacturer's Schedule	90	95	90	95

CITY OF FOREST HILL

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL		BUDGET		ESTIMATED		ADOPTED BUDGET
		2014-15		2015-16		2015-16	2016-17
Personnel	\$	68,015	\$	69,091	\$	68,871	\$ 71,750
Supplies		4,414		1,000		992	1,000
Services		99,020		100,000		109,785	100,000
Capital Outlay		-		-		-	-
TOTAL	\$	171,449	\$	170,091	\$	179,648	\$ 172,750

CITY OF FOREST HILL



BUILDINGS AND GROUNDS

FUND/ DEPARTMENT/ PROGRAM: 01-30-01, 02, 03, 04, 11, 16, 20, 23.

PROGRAM DESCRIPTION

Buildings and Grounds includes ongoing maintenance, supplies and utilities for physical facilities owned and operated by the City including: Administration Building (01), Community Center (02), Senior Center (03), Convention/Recreation Center (04), Public Works Building (11), Police Station (16), Fire Station (20) and Police and Fire Substation(23).

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Minimize wear and tear to City facilities maintaining city facilities in good condition and providing supplies and utilities for facilities operations and maintenance.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of Buildings Maintained	8	8	8	8

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
% of Buildings in Operation	100%	100%	100%	100%

CITY OF FOREST HILL

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Personnel	\$ 56,691	\$ 59,673	\$ 60,224	\$ 60,400
Utilities	307,589	248,600	214,149	254,200
Supplies	15,360	26,900	18,258	26,900
Services	148,350	116,100	137,000	116,100
Equipment Lease	14,502	26,900	10,155	24,500
TOTAL	\$ 542,492	\$ 478,173	\$ 439,786	\$ 482,100

CITY OF FOREST HILL



GENERAL FUND/ NON-DEPARTMENTAL

FUND/ DEPARTMENT/ PROGRAM: 01-90-00

PROGRAM DESCRIPTION

This program provides non-departmental specific services supporting General Fund operations including copier leases and printing supplies, unemployment insurance, property and liability insurance, capital lease principal and interest, and auditing fees.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Provide General Fund departments with property and liability and workers compensation insurance coverage.

Goal: Provide General Fund departments with operating leases for minor equipment and office machines.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of Insurance Policies	100	100	100	100
Number of Equipment Leases	23	22	23	22

CITY OF FOREST HILL

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
% Coverage for Property Loss	100%	100%	100%	100%

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ -	\$ 89,844	\$ -	\$ 89,500
Supplies	-	-	-	-
General Insurance	93,568	200,000	202,069	200,000
Unemployment Insurance	17,302	10,000	12,408	10,000
Services	34,533	50,500	41,626	60,500
Capital Leases	<u>11,741</u>	<u>13,000</u>	<u>5,593</u>	<u>13,000</u>
TOTAL	\$ 157,144	\$ 363,344	\$ 261,696	\$ 373,000

CITY OF FOREST HILL

Special Revenue Funds



CITY OF FOREST HILL

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. As a governmental fund type, special revenue funds are accounted for and budgeted on a modified accrual basis. Special revenue funds appropriations are adopted on an annual basis as part of the operating budget.

JUVENILE CASE MANAGER FUND

The Juvenile Case Manager Fund accounts for the portion of fines for traffic violations that are restricted by State Law to be used to finance the salary and benefits of a juvenile case manager.

MUNICIPAL COURT TECHNOLOGY FUND

The Municipal Court Technology Fund accounts for the portion of fines for traffic violations that are restricted by State Law to be used for Municipal Court technology.

MUNICIPAL COURT SAFETY FUND

The Municipal Court Safety Fund accounts for the portion of fines for traffic violations that are restricted by State Law to be used for Municipal Court security.

MOTEL TAX FUND

The Motel Tax Fund accounts for the motel taxes collected from hotels and motels located in the City of Forest Hill. Motel taxes are restricted for use for the promotion of tourism and economic development in the City.

PARK FUND

The Park Fund accounts for donations for park improvements.

POLICE SPECIAL INVESTIGATION FUND

The Police Special Investigation Fund accounts for the use of police property seizures awarded to the City and crime prevention.

POLICE COMMUNITY RELATIONS FUND

The Police Community Relations Fund accounts for donations and community programs and activities for crime awareness and prevention.

CITY OF FOREST HILL

**CITY OF FOREST HILL
JUVENILE CASE MANAGER FUND (04)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
JUVENILE CASE MANAGER FEE	\$ 28,446	\$ 20,000	\$ 21,686	\$ 20,000
INTEREST INCOME	-	-	-	-
TOTAL REVENUES	28,446	20,000	21,686	20,000
EXPENDITURES				
SALARIES AND BENEFITS	23,814	7,157	13,860	17,020
SUPPLIES	206	-	-	-
TOTAL EXPENDITURES	24,020	7,157	13,860	17,020
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,426	12,843	6,140	2,980
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFERS	-	-	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	4,426	12,843	6,140	2,980
ACCRUAL ADJUSTMENT FOR GAAP	12,843			
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	48,501	65,770	65,770	71,910
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	\$ 65,770	\$ 78,613	\$ 71,910	\$ 74,890

CITY OF FOREST HILL

**CITY OF FOREST HILL
MUNICIPAL COURT TECHNOLOGY FUND (05)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
TECHNOLOGY FEE	\$ 23,190	\$ 18,000	\$ 19,571	\$ 18,000
INTEREST INCOME	1	3	8	100
TOTAL REVENUES	23,191	18,003	19,579	18,100
EXPENDITURES				
SUPPLIES, OTHER RENTAL AND CONTRACTED SERVICES	5,954	12,500	13,107	6,500
DATA PROCESSING EQUIPMENT	4,736	9,200	21,234	8,500
PUBLIC SAFETY EQUIPMENT	-	-	-	-
TRAINING	-	1,000	-	1,500
TOTAL EXPENDITURES	10,690	22,700	34,341	16,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,501	(4,697)	(14,762)	1,600
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFERS	-	-	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	12,501	(4,697)	(14,762)	1,600
ACCRUAL ADJUSTMENT FOR GAAP	(4,697)			
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	42,794	50,598	50,598	35,836
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	\$ 50,598	\$ 45,901	\$ 35,836	\$ 37,436

CITY OF FOREST HILL

**CITY OF FOREST HILL
MUNICIPAL COURT SAFETY FUND (06)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
SECURITY FEE	\$ 17,380	\$ 16,000	\$ 13,162	\$ 16,000
INTEREST INCOME	-	-	-	-
TOTAL REVENUES	17,380	16,000	13,162	16,000
EXPENDITURES				
SALARIES & BENEFITS	-	7,085	-	6,900
MINOR EQUIPMENT	-	10,000	-	5,000
TRAVEL	694	-	-	1,000
TRAINING	2,349	1,500	1,618	1,500
PUBLIC SAFETY	-	-	-	-
TOTAL EXPENDITURES	3,043	18,585	1,618	14,400
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	11,974	(2,585)	11,544	1,600
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFERS	-	-	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	11,974	(2,585)	11,544	1,600
ACCRUAL ADJUSTMENT FOR GAAP	2,363			
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	69,133	83,470	83,470	95,014
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	\$ 83,470	\$ 80,885	\$ 95,014	\$ 96,614

CITY OF FOREST HILL

**CITY OF FOREST HILL
MOTEL TAX FUND (10)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
MOTEL TAXES	\$ 437,172	\$ 334,562	\$ 339,468	\$ 350,000
INTEREST INCOME	206	400	1,249	500
MISCELLANEOUS REVENUE	-	-	6	-
TOTAL REVENUES	437,378	334,962	340,723	350,500
EXPENDITURES				
PUBLIC RELATIONS	-	50,000	-	10,000
COMMUNITY DEVELOPMENT	-	-	-	-
CAPITAL PURCHASES-MULTI-PURPOSE BUILDING	-	50,000	-	-
MEMORIAL PARK ADDITIONS	-	-	-	10,000
TOTAL EXPENDITURES	-	100,000	-	20,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	437,378	234,962	340,723	330,500
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFERS	22,937	-	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	22,937	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	460,315	234,962	340,723	330,500
ACCRUAL ADJUSTMENT FOR GAAP	234,962			
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	914,050	1,609,327	1,609,327	1,950,050
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	\$ 1,609,327	\$ 1,844,289	\$ 1,950,050	\$ 2,280,550

CITY OF FOREST HILL

**CITY OF FOREST HILL
PARK (14) AND MEMORIAL PARK FUND (98)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
DONATIONS	\$ (422)	\$ 1,000	\$ 92	\$ 1,000
MISCELLANEOUS	-	-	-	-
INTEREST INCOME	-	-	-	-
TOTAL REVENUES	(422)	1,000	92	1,000
EXPENDITURES				
PARKS & RECREATION	-	-	-	-
SUPPLIES	-	-	-	-
CONTRACTUAL SERVICES	-	500	-	500
EQUIPMENT	-	400	-	400
COMMUNITY DEVELOPMENT	-	100	-	100
TOTAL EXPENDITURES	-	1,000	-	1,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(422)	-	92	-
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFERS	-	-	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	(422)	-	92	-
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	273,989	273,659	273,659	273,751
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	\$ 273,659	\$ 273,659	\$ 273,751	\$ 273,751

CITY OF FOREST HILL

**CITY OF FOREST HILL
POLICE SPECIAL INVESTIGATION FUND (22)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
FORFEITURES	\$ 17,335	\$ -	\$ 2,004	\$ -
INTEREST INCOME	26	-	-	-
TOTAL REVENUES	17,361	-	2,004	-
EXPENDITURES				
ASSET FORFEITURE EXPENDITURES	17,191			
PUBLIC SAFETY	12,270	-	-	-
TOTAL EXPENDITURES	29,461	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(12,100)	-	-	-
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFERS	-	-	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	(12,100)	-	2,004	-
ACCRUAL ADJUSTMENT FOR GAAP				
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	26,298	14,198	14,198	16,202
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	<u>\$ 14,198</u>	<u>\$ 14,198</u>	<u>\$ 16,202</u>	<u>\$ 16,202</u>

CITY OF FOREST HILL

**CITY OF FOREST HILL
POLICE COMMUNITY RELATIONS FUND (23)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
DONATIONS	\$ -	\$ -	\$ -	-
MISCELLANEOUS	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
PUBLIC RELATIONS		-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
INTERFUND TRANSFERS	-	-	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	-	-	-	-
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	6,594	6,594	6,594	6,594
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	<u>\$ 6,594</u>	<u>\$ 6,594</u>	<u>\$ 6,594</u>	<u>\$ 6,594</u>

CITY OF FOREST HILL



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CITY OF FOREST HILL

SALES TAX ENTITIES



CITY OF FOREST HILL

SALES TAX ENTITIES



COMMUNITY DEVELOPMENT CORPORATION FUND

The Community Development Corporation Fund is a special revenue fund type and its uses of sales tax revenues are restricted by State Law for community and economic development. The programs of the fund are administered by the Community Development Corporation Board appointed by the City Council.

The Community Development Corporation Fund also includes and inter-fund transfer to the Debit Service Fund to provide 100% of the annual debt service payment requirements for the Series 2014 general obligation refunding bonds.

STREET IMPROVEMENTS SALES TAX FUND

The street improvement fund accounts for the use of sales tax that is restricted for the use of street repairs and maintenance in the City. The fund also provides resources for the Streets-CIP Program via budgeted inter-fund transfer to the capital projects fund.

CITY OF FOREST HILL

COMMUNITY DEVELOPMENT CORPORATION FUND

FUND/ DEPARTMENT/ PROGRAM: 49-09-00

PROGRAM DESCRIPTION

This program provides opportunity for growth and improving the quality of life within the City through the initiation of various economic development programs.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Develop a plan to promote positive economic development.

- Objective 1: Strengthen relationships with existing business.
- Objective 2: Build and strengthen relationships with new businesses.
- Objective 3: Develop avenues for marketing and promoting the City to retailers, real estate companies and developers.
- Objective 4: Develop avenues for marketing and promoting City businesses.
- Objective 5: Foster relationship with South Tarrant Chamber for the City and businesses.

Goal 2: Promote community spirit by fostering an environment which creates and maintains identifiable retail/business districts and city neighborhoods.

- Objective 1: Provide technical quantifiable support to various boards, commissions, business owners, retailers and developers by ensuring that zoning and land-use development standards are maintained in order to prevent deterioration.
- Objective 2: Provide compatibility of all zoning and land-use related activities.
- Objective 3: Promote urban design features for quality development through master planning efforts and coordinate development programs by promoting public pride for business and housing development, recreation, thoroughfare improvements and utilities.

CITY OF FOREST HILL

**CITY OF FOREST HILL
COMMUNITY DEVELOPMENT CORPORATION FUND (49)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
SALES TAXES	\$ 658,792	\$ 650,574	\$ 580,339	\$ 665,500
MIXED BEVERAGE SALES TAX	343	581	1	500
INTEREST	138	400	689	200
MISCELLANEOUS	-	250	-	200
TOTAL REVENUES	659,273	651,805	581,029	666,400
EXPENDITURES				
COMMUNITY DEVELOPMENT	143,326	177,226	140,185	177,429
PLANNING	-	-	-	-
BUILDINGS	-	-	-	-
MISCELLANEOUS	265	350	-	350
TOTAL EXPENDITURES	143,591	177,576	140,185	177,779
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	515,682	474,229	440,844	488,621
OTHER FINANCING SOURCES (USES)				
TRF TO GENERAL FUND	(25,000)	(25,000)	-	(35,000)
TRF TO DEBT SERVICE FUND	(433,418)	(433,962)	(433,962)	(429,323)
NET TOTAL OTHER FINANCING SOURCES (USES)	(458,418)	(458,962)	(433,962)	(464,323)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	57,264	15,267	6,882	24,298
ACCRUAL ADJUSTMENT FOR GAAP	144,309	-	-	-
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	300,302	501,875	501,875	508,757
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	\$ 501,875	\$ 517,142	\$ 508,757	\$ 533,055

CITY OF FOREST HILL

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of New Businesses	9	5	11	5
Assisting businesses with Zoning Plans & Issues	10	15	29	30
Marketing updates	25	50	25	50
Updates to Economic Development pages on city website	5	20	23	25

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ 117,769	\$ 125,126	\$ 126,816	\$ 135,329
Supplies	411	1,250	535	1,250
Services	37,844	51,200	12,835	50,850
Capital Outlay	-	-	-	-
Inter-fund Transfer to General Fund	25,000	25,000	-	35,000
Admin Charges to Gen Fund	-	-	-	25,000
Inter-fund Transfer to Debt Service Fund	433,418	458,962	433,962	429,323
TOTAL	\$ <u>614,442</u>	\$ <u>661,538</u>	\$ <u>574,148</u>	\$ <u>676,752</u>

CITY OF FOREST HILL

**CITY OF FOREST HILL
STREET IMPROVEMENTS FUND (52)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
STREET SALES TAX	\$ 329,396	\$ 325,287	\$ 290,169	\$ 330,000
MIXED BEVERAGE SALES TAX	171	290	1	300
INTEREST	345	250	517	200
TOTAL REVENUES	329,652	325,827	290,687	330,500
EXPENDITURES				
STREET MAINTENANCE/ IMPROVEMENTS				
SUPPLIES	-	-	-	-
ENGINEERING SERVICES	-	-	-	-
STREETS IMPROVEMENTS	218,003	360,000	261,908	330,500
EQUIPMENT RENTALS	-	-	-	-
TOTAL EXPENDITURES	218,003	360,000	261,908	330,500
OTHER FINANCING SOURCES (USES)				
TRANSFER TO CAPITAL IMPROVEMENTS FUND	-	-	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	111,649	(34,173)	28,779	-
ACCRUAL ADJUSTMENT FOR GAAP	(34,921)			
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	99,713	176,441	176,441	205,220
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	\$ 176,441	\$ 142,268	\$ 205,220	\$ 205,220

CITY OF FOREST HILL

STORM WATER DRAINAGE FUND



CITY OF FOREST HILL

STORM WATER FUND

The Storm Water Fund accounts for the receipt of storm water fees and major storm water removal improvement expenditures.

CITY OF FOREST HILL

**CITY OF FOREST HILL
STORM WATER FUND (65)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
STORM WATER FEES	283,437	280,000	275,528	300,000
INTEREST INCOME	-	-	-	-
TOTAL REVENUES	283,437	280,000	275,528	300,000
EXPENDITURES				
SALARIES & BENEFITS	81,373	91,980	98,737	94,300
EQUIPMENT LEASE (TRUCK)	-	-	-	12,500
STORM WATER IMPROVEMENTS	16,160	550	18,970	10,000
TOTAL EXPENDITURES	97,533	92,530	117,707	116,800
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	185,904	187,470	157,821	183,200
NET TOTAL OTHER FINANCING SOURCES (USES)		-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	185,904	187,470	157,821	183,200
ACCRUAL ADJUSTMENT FOR GAAP	187,470			
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	113,999	487,373	487,373	645,194
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	487,373	674,843	645,194	828,394

CITY OF FOREST HILL



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CITY OF FOREST HILL



Debt Service Fund

CITY OF FOREST HILL

DEBT SERVICE FUND

The Debt Service Fund (Interest and Sinking Fund, or I&S) was established for the purpose of servicing the City's general obligation debt. Revenue sources for the fund include the interest and sinking (I&S) portion of the annual ad valorem tax levy, tax collections penalties and interest, interest earnings, and interfund transfers. Debt service payments are forwarded to the designated paying agent bank as semi-annual principal and interest requirements come due for each debt issue.

AD VALOREM TAX RATE AND DEBT SERVICE LIMIT

The maximum total ad valorem tax rate for home rule cities in the State of Texas (including the maintenance and operation and interest and sinking portions of the ad valorem tax rate) is limited by statute to \$2.50 per \$100 of assessed valuation. A portion of the \$2.50 maximum is used for the maintenance and operations portion of the tax levy. For the issuance of new debt, the State Attorney General limits the total I&S tax rate to \$1.50 (at a 90% collection rate).

The I&S portion of the proposed ad valorem tax rate for 2016-2017 is \$0.131127 per \$100 of assessed valuation, or 13.25% of the total proposed tax rate of \$0.99 per \$100 valuation.

DEBT SERIES AND FUNDING COMMITMENTS

Funding percentage commitments for outstanding debt series are as follows:

Debt Series	Debt Service Fund (I&S Ad Valorem Tax Levy)	Inter-fund Transfer Community Development Corporation Fund (Sales Tax Supported)	Water and Sewer Utility Fund (Utility Rate Supported)
2007 Certificates of Obligation	100%	0%	0%
2009 Certificates of Obligation	100%	0%	0%
2011 General Obligation Refunding	57%	0%	43%
2014 General Obligation Refunding	100%	0%	0%

DEBT SERVICE APPROPRIATIONS

Appropriations for the Debt Service Fund are adopted on an annual basis as part of the annual operating budget.

CITY OF FOREST HILL

**CITY OF FOREST HILL
DEBT SERVICE FUND (30)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
PROPERTY TAXES CURRENT	\$ 627,937	\$ 502,100	\$ 482,400	\$ 539,911
PROPERTY TAXES DELINQUENT	22,337	27,000	14,585	30,000
PENALTY & INTEREST	14,257	14,000	10,780	15,000
INTEREST	(49)	12	825	50
TOTAL REVENUES	664,482	543,112	508,590	584,961
EXPENDITURES				
DEBT SERVICE				
PRINCIPAL - GO REFUNDING 2005	-	-	-	-
INTEREST - GO REFUNDING 2005	-	-	-	-
PRINCIPAL - CO SERIES 2002	-	-	-	-
INTEREST - CO SERIES 2002	-	-	-	-
PRINCIPAL - CO SERIES 2005	-	-	-	-
INTEREST - CO SERIES 2005	-	-	-	-
PRINCIPAL - CO SERIES 2007	110,000	115,000	149,710	120,000
INTEREST - CO SERIES 2007	76,527	71,933	37,156	67,068
PRINCIPAL - CO SERIES 2009	135,000	140,000	140,000	145,000
INTEREST - CO SERIES 2009	51,381	46,906	46,906	41,919
PRINCIPAL - GO REFUNDING 2011	133,950	133,950	133,950	133,950
INTEREST - GO REFUNDING 2011	37,171	33,823	33,823	30,474
PRINCIPAL - GO REFUNDING 2014	380,000	390,000	390,000	395,000
INTEREST - GO REFUNDING 2014	53,418	43,962	43,962	34,323
AGENT FEES	828	1,500	828	1,500
TOTAL EXPENDITURES	978,275	977,074	976,335	969,234
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(313,793)	(433,962)	(467,745)	(384,273)
OTHER FINANCING SOURCES (USES)				
OTHER FINANCING SOURCES-DEBT ISSUANCE	-	-	-	-
TRF FROM GENERAL FUND	-	-	-	-
TRF FROM COMMUNITY DEVELOPMENT CORP	433,418	433,962	433,962	429,323
NET TOTAL OTHER FINANCING SOURCES (USES)	433,418	433,962	433,962	429,323
EXCESS OF REVENUES AND OTHER FINANCING NET INCREASE (DECREASE) IN RESOURCES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	119,625	-	(33,783)	45,050
ACCRUAL ADJUSTMENT FOR GAAP	65,806	-	-	-
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	105,254	290,685	290,685	256,902
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	\$ 290,685	\$ 290,685	\$ 256,902	\$ 301,952

CITY OF FOREST HILL

CALCULATION OF LEGAL DEBT

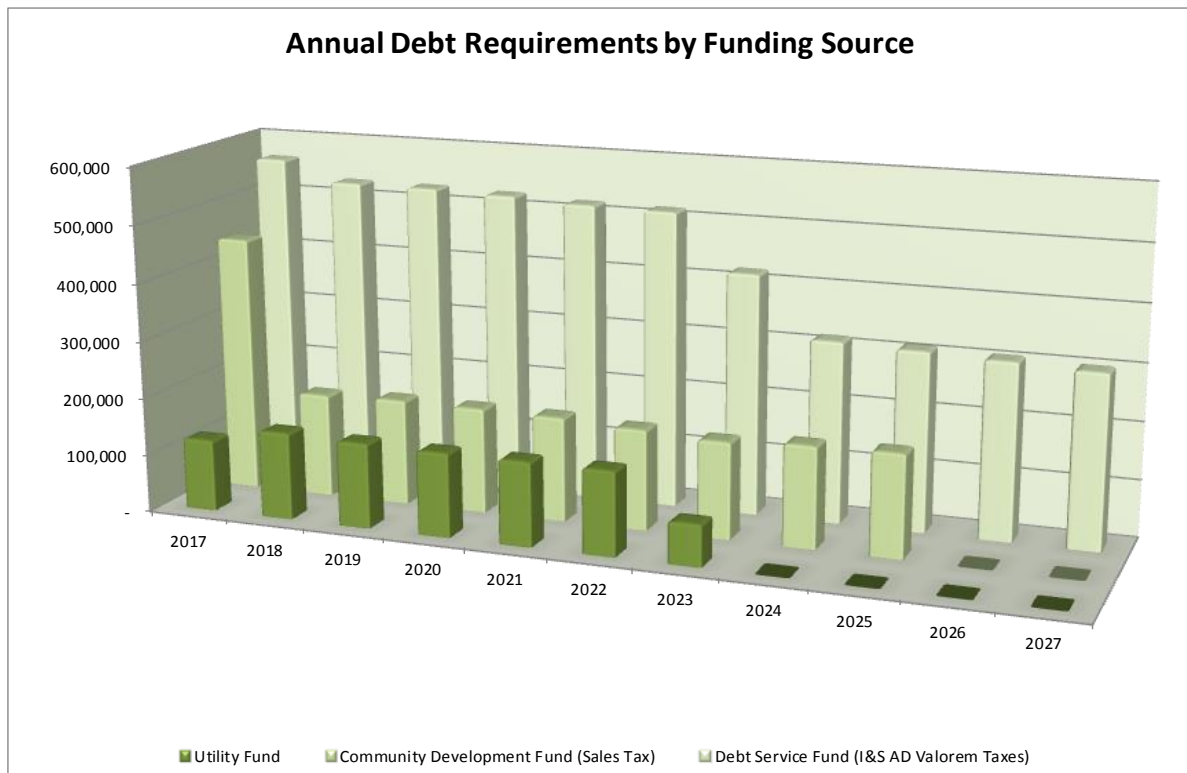
Calculation of Legal Debt Margin

Net Taxable Value	\$ 372,977,481
Adopted I&S Tax Rate / \$100 valuation	0.131127
Adopted I&S Tax Levy	\$ 489,074
Maximum Allowed I&S Tax Rate / \$100 valuation	1.50
Maximum Allowed I&S Tax Levy @ 90% Collections	\$ 5,035,196
Adopted I&S Tax Levy at 90% of the Maximum Allowed I&S Tax Levy	9.71%

CITY OF FOREST HILL

City of Forest Hill Annual Debt Service Funding Sources For the Fiscal Year Beginning October 1, 2017

Fiscal Year	Utility Fund	Community Development Fund (Sales Tax)	Debt Service Fund (I&S AD Valorem Taxes)	Total
2017	124,039	445,848	563,560	1,133,447
2018	151,236	180,193	529,470	860,899
2019	147,630	184,455	528,925	861,010
2020	145,813	183,290	525,131	854,234
2021	146,050	181,800	518,647	846,497
2022	146,157	175,200	516,575	837,932
2023	72,014	168,600	420,459	661,073
2024	-	176,588	316,544	493,132
2025	-	178,938	312,468	491,406
2026	-	-	307,770	307,770
2027	-	-	302,658	302,658
TOTAL	\$ 932,939	\$ 1,874,912	\$ 4,842,207	\$ 7,650,058



CITY OF FOREST HILL

City of Forest Hill Annual Debt Service Requirements By Issue For the Fiscal Year Beginning October 1, 2017

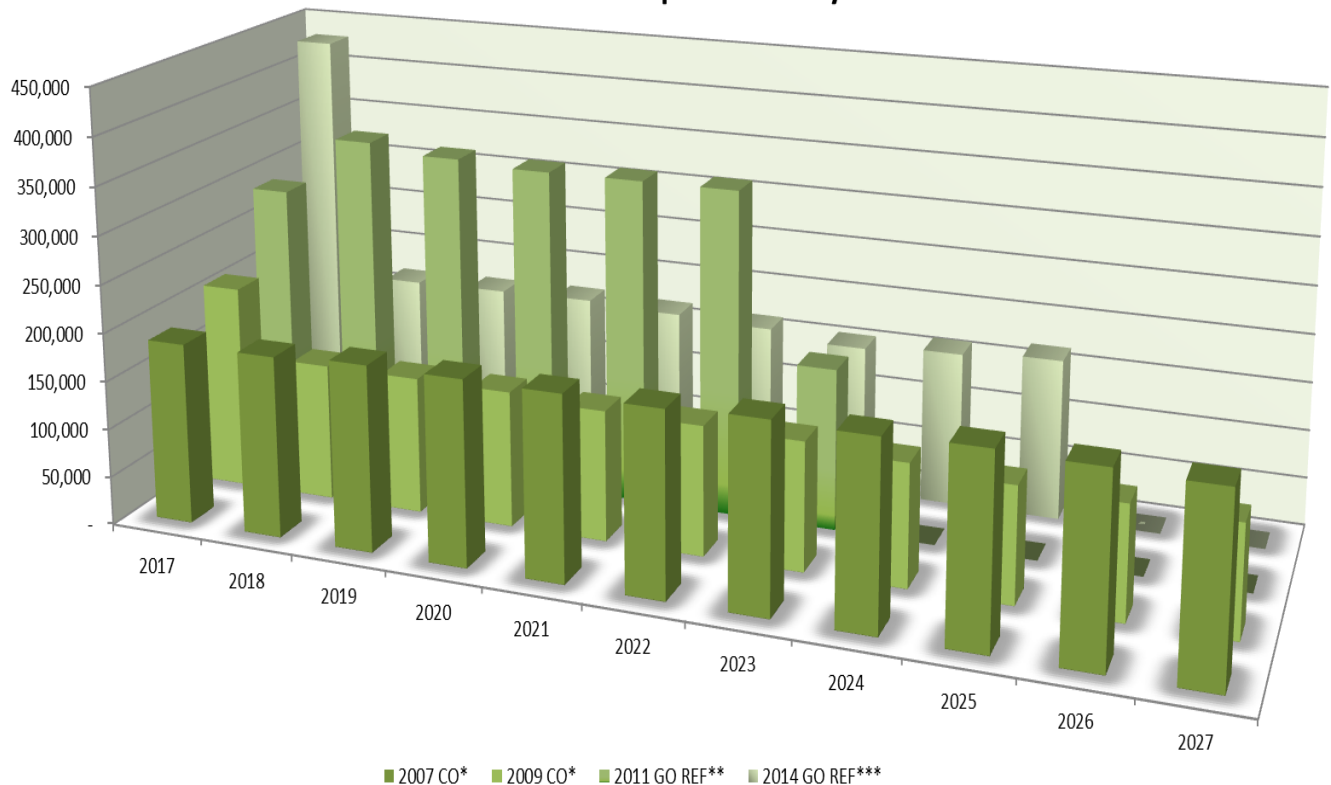
Fiscal Year	2007 CO*	2009 CO*	2011 GO REF**	2014 GO REF***	Annual Total
2017	187,068	212,068	288,463	429,322	1,116,921
2018	186,997	141,997	351,712	167,753	848,459
2019	191,615	141,615	343,325	169,253	845,808
2020	190,922	140,922	339,100	170,630	841,574
2021	190,023	135,023	339,651	166,946	831,643
2022	188,916	133,916	339,900	163,262	825,994
2023	192,499	132,499	167,475	154,640	647,113
2024	190,772	125,772	-	160,956	477,500
2025	193,734	118,734	-	167,026	479,494
2026	191,385	116,385	-	-	307,770
2027	188,829	113,829	-	-	302,658
TOTAL	\$ 2,092,760	\$ 1,512,760	\$ 2,169,626	1,749,788	\$ 7,524,934

* Funded from the I&S Ad Valorem Tax Levy (100%)

** Funded from the Utility Fund (42.67%) and the I&S Ad Valorem Tax Levy (57.33%)

*** Funded from the Community Development Corporation Sales Taxes (100%)

Annual Debt Service Requirements by Issue



CITY OF FOREST HILL

*Annual Debt Services
Requirements
Schedule*



CITY OF FOREST HILL



General Obligation Debt Service Fund

Annual Debt Service Requirement

Series 2007 Certificates of Obligation (\$2,700,000)

Supported by Interest & Sinking Fund

Debt					
Year Ending	Outstanding		Interest		
Sept. 30	Oct. 1	Principal	Rate	Interest	Total
2017	1,680,000	120,000	4.140%	67,068	187,068
2018	1,560,000	125,000	4.140%	61,997	186,997
2019	1,435,000	135,000	4.140%	56,615	191,615
2020	1,300,000	140,000	4.140%	50,922	190,922
2021	1,160,000	145,000	4.140%	45,023	190,023
2022	1,015,000	150,000	4.140%	38,916	188,916
2023	865,000	160,000	4.140%	32,499	192,499
2024	705,000	165,000	4.140%	25,772	190,772
2025	540,000	175,000	4.140%	18,734	193,734
2026	365,000	180,000	4.140%	11,385	191,385
2027	185,000	185,000	4.140%	3,829	188,829
		<u>\$ 1,500,000</u>		<u>\$ 412,760</u>	<u>\$ 2,092,760</u>

Total Outstanding Bonds \$1,500,000

Total Original Issue \$2,700,000

Issue Date 9/20/2007

Next Call Date Non-callable

Use of Proceeds : construction of new city hall, land, streets, also paying any legal, engineering and/ or professional fees in accordance with these projects

CITY OF FOREST HILL



General Obligation Debt Service Fund

Annual Debt Service Requirement

Series 2009 Certificates of Obligation (\$2,350,000)

Supported by Interest & Sinking Fund

Debt					
Year Ending	Outstanding		Interest		
Sept. 30	Oct. 1	Principal	Rate	Interest	Total
2017	1,100,000	145,000	3.500%	67,068	212,068
2018	955,000	80,000	4.000%	61,997	141,997
2019	875,000	85,000	4.000%	56,615	141,615
2020	790,000	90,000	4.000%	50,922	140,922
2021	700,000	90,000	4.000%	45,023	135,023
2022	610,000	95,000	4.000%	38,916	133,916
2023	515,000	100,000	4.000%	32,499	132,499
2024	415,000	100,000	4.000%	25,772	125,772
2025	315,000	100,000	4.375%	18,734	118,734
2026	215,000	105,000	4.375%	11,385	116,385
2027	110,000	110,000	4.375%	3,829	113,829
		<u>\$ 1,100,000</u>		<u>\$412,760</u>	<u>\$1,512,760</u>

Total Outstanding Bonds \$1,100,000

Total Original Issue \$2,350,000

Issue Date 9/20/2007

Next Call Date non-callable

Use of Proceeds : construction of recreation center, streets, parks, technology also paying any legal, engineering and/or professional fees in accordance with these projects

CITY OF FOREST HILL



General Obligation Debt Service Fund

Annual Debt Service Requirement (57.00%)

Series 2011 General Obligation Refunding Bonds (\$2,950,000)

Supported by Interest & Sinking Fund

Debt					
Year Ending	Outstanding		Interest		
Sept. 30	Oct. 1	Principal	Rate	Interest	Total
2017	1,122,900	133,950	2.50%	30,474	164,424
2018	988,950	173,850	2.50%	26,626	200,476
2019	815,100	173,850	3.00%	21,845	195,695
2020	641,250	176,700	3.00%	16,587	193,287
2021	464,550	182,400	3.00%	11,201	193,601
2022	282,150	188,100	3.00%	5,643	193,743
2023	94,050	94,050	3.00%	1,411	95,461
TOTAL		<u>\$1,122,900</u>		<u>\$113,787</u>	<u>\$1,236,687</u>

Total Outstanding Bonds \$1,122,900
 Total Original Issue \$1,681,500
 Issue Date 12/29/2011
 Next Call Date 2/1/2020
 Use of Proceeds : Refunding of higher interest bonds

CITY OF FOREST HILL



Water Sewer Debt Service Fund

Annual Debt Service Requirement (43.00%)

Series 2011 General Obligation Refunding Bonds (\$2,950,000)

Supported by Water Fund

Debt					
Year Ending	Outstanding		Interest		
Sept. 30	Oct. 1	Principal	Rate	Interest	Total
2017	847,100	101,050	2.50%	22,989	124,039
2018	746,050	131,150	2.50%	20,086	151,236
2019	614,900	131,150	3.00%	16,480	147,630
2020	483,750	133,300	3.00%	12,513	145,813
2021	350,450	137,600	3.00%	8,450	146,050
2022	212,850	141,900	3.00%	4,257	146,157
2023	70,950	70,950	3.00%	1,064	72,014
TOTAL		<u>\$847,100</u>		<u>\$85,839</u>	<u>\$932,939</u>

Total Outstanding Bonds \$847,100
 Total Original Issue \$1,268,500
 Issue Date 12/29/2011
 Next Call Date 2/1/2020
 Use of Proceeds : Refunding of higher interest bonds

CITY OF FOREST HILL



General Obligation Debt Service Fund

Annual Debt Service Requirement

Series 2014 General Obligation Refunding (\$2,365,000)

Supported by Community Development Fund

<u>Year Ending Sept. 30</u>	<u>Debt Outstanding Oct. 1</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	1,749,790	395,000	34,323	429,323
2018	1,320,467	140,000	27,753	167,753
2019	1,152,714	145,000	24,253	169,253
2020	983,461	150,000	20,630	170,630
2021	812,831	150,000	16,946	166,946
2022	645,885	150,000	13,262	163,262
2023	482,623	145,000	9,640	154,640
2024	327,983	155,000	5,956	160,956
2025	167,027	165,000	2,026	167,027
 TOTAL		<u>\$1,595,000</u>	<u>\$154,789</u>	<u>\$1,749,790</u>
Total Outstanding Bonds		\$1,595,000		
Total Original Issue		\$2,644,276		
Issue Date		03/13/2014		
Next Call Date		Non-Callable		
Use of Proceeds : Refunding of higher interest bonds				

CITY OF FOREST HILL

Capital Projects Fund



CITY OF FOREST HILL

CAPITAL PROJECTS FUND

The City accounts for the acquisition and construction of capital assets in the Capital Projects Fund. As a governmental fund, the Capital Projects Fund is budgeted and accounted for on a modified accrual basis.

Definition of a capital project - a capital asset expected to have a useful life greater than two years and an estimated cost of \$5,000 or more. Capital projects include:

- Construction, purchase, or major renovation of buildings, utility system, streets, intersections, or other structures;
- Purchase of land or land rights and major landscaping projects;
- Any engineering study or master plan needed for the delivery of a capital project;
- Any major repair, renovation or replacement that extends the useful operational life by at least two years or expands capacity of an existing facility.

CAPITAL PROJECTS BUDGET

The spending authority for capital projects is the capital budget which includes only capital projects appropriated by specific City Council action. City staff identifies estimated costs, project schedule and available sources of funding for each capital project before it is submitted to the City Council for appropriation and inclusion into the capital budget.

Revenue sources for the Capital Projects Fund include proceeds from tax supported general obligation debt, inter-fund transfers from operating and special revenue funds, and interest earnings. Appropriations for capital expenditures in the capital projects fund may be included as part of the annual budget, or may be adopted on a project by project basis and extending beyond one year through the project completion

CAPITAL PLANNING

Future capital needs are to be identified and considered for inclusion in the Capital Improvement Plan (CIP) of the City. The CIP is to be a multi-year projection of the City's capital needs and financing requirements. As a planning document, the CIP will not impart any spending authority.

The City commissioned a Comprehensive Master Plan and the final report was delivered to the City in August 2010. The City developed its own master 5 year CIP, which can be found in this section of the budget. Further development of the CIP will be linked to the Comprehensive Master Plan and financial strategic plans.

A multi-year Capital Improvement Plan for Streets was completed in August 2015, and the City uses this plan to define and prioritize the near and long term repair, replacement and improvements of City streets. The major funding source for the street maintenance and improvements program is the Street Maintenance Sales Tax Special Revenue Fund.

CITY OF FOREST HILL

**CITY OF FOREST HILL
CAPITALIMPROVEMENTS FUND (51)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN FUND BALANCE
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
INTEREST	\$ 365	\$ 1,200	\$ 1,818	\$ 1,200
TOTAL REVENUES	365	1,200	1,818	1,200
EXPENDITURES				
GENERAL GOVERNMENT	-	-	-	-
CAPITAL OUTLAY:	-	-	-	-
MULTI-PURPOSE Building	-	-	-	-
PARKS	-	-	-	-
LAND IMOROVEMENTS	-	-	20,114	-
FIRE TRUCK				
TOTAL EXPENDITURES	-	-	20,114	-
OTHER FINANCING SOURCES (USES)				
OTHER FINANCING SOURCES – DEBT ISSUANCE	-	-	-	-
OTHER FINANCING USES – DEBT ISSUANCE	-	-	-	-
NET TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES				
AND OTHER FINANCING USES FOR FISCAL YEAR ENDED	365	1,200	(18,296)	1,200
ACCRUAL ADJUSTMENT FOR GAAP	1,200			
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	494,235	495,800	495,800	477,504
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	\$ 495,800	\$ 497,000	\$ 477,504	\$ 478,704

CITY OF FOREST HILL

SUMMARY OF THE CAPITAL IMPROVEMENTS PLAN – STREETS (CIP – STREETS)

The 5-Year Street Capital Improvement Plan was completed in August 2015 to define and prioritize near and long term repair, replacement and improvement of City streets. The field information and recommendations were developed from prevailing conditions during the time period December 2014 to January 2015.

With assistance of City Public Works staff, every public street was surveyed and categorized based on needs for improvements. Once the level of required rehabilitation was determined the streets were given grades of 'A' through 'D' to represent the priority of immediate and long term repairs. The 'E' category includes streets from the other four categories which should be considered for improved roadway section and/ or width upgrading. All priority 'E' street improvements must be designed by an Engineer.

THE FOLLOWING ISSUES WERE CONSIDERED WHICH AFFECTED PRIORITY:

- Some streets requiring Priority 'A' pavement rehabilitation are scheduled or recommended for water, sanitary sewer and/ or storm drain improvements. These should be done as complete reconstruction projects, or delayed so that utilities can be constructed first. In some cases, streets falling into this category were recommended for 2" overlay or slurry seal work to preclude further pavement deterioration until utility improvements could be completed.
- Some streets are recommended on the 1990 Thoroughfare Plan for upgrading from Local to Collector. If the pavement structure of the current street section is in need of rehabilitation exceeding the overlay process, these are classified in Priority 'E'.
- Several streets in the City are constructed to county road standards, namely, without curbs and gutters. Some of these streets are also listed in Priority 'E'.
- One of the CIP-Streets recommendations is to schedule annual 'Overlay' and 'Slurry Seal' programs to maintain the streets which still have adequate foundation in an acceptable condition. By doing so, the City can eliminate future reconstruction of lower priority streets.
- Some streets which were rehabilitated or reconstructed over the past 10-15 years and were periodically maintained through crack sealing continue to develop surface cracks. These cracks, if unsealed, can destroy permanent foundation by allowing water to enter the subgrade, causing clay pockets to expand and contract again during dry periods. These streets are recommended for slurry sealing.

CRITERIA FOR ESTABLISHING PRIORITY

PRIORITY 'A'

The conditions that constitute a Priority 'A' street may be one or more of the following:

1. Large potholes which collect water during rainy periods that tend to obscure their size or depth and can cause vehicle damage.
2. Pumping depressions in the pavement
3. Longitudinal cracking that has opened more than 1" and/ or differentially settled more than 1".
4. Numerous asphalt patches, other than utility repair patches, which continue to fail.
5. Extensive curb and gutter movement (outward rotation, numerous cracks, spalling concrete, etc) or ribboning along the road edge.

CITY OF FOREST HILL

PRIORITY 'B'

Priority 'B' streets are those which require reconstruction in either HMAC or Concrete or spot subgrade repair with 4" minimum pavement. Generally there are major drive ability issues which require extensive pavement removal and replacement.

PRIORITY 'C'

Priority 'C' is assigned to all streets requiring 2" minimum asphalt overlay. The listing within this category requires no particular order of selection. The most un-drivable, patched and damaged streets in this category should be selected for an Overlay Program aimed at repairing these streets.

PRIORITY 'D'

Priority 'D' relates to existing asphalt streets requiring slurry sealing, which have a smooth riding surface, little curb and gutter movement, few longitudinal cracks and may have been recently overlaid or reconstructed.

PRIORITY 'E'

Priority 'E' is a special category which includes existing asphalt streets which should be reconstructed through the preparation of engineering plans, such as when a roadway is improved to a curbed and guttered section, widened or narrowed.

5-YEAR STREETS CAPITAL IMPROVEMENT PLAN

The following streets and limits from PRIORITY 'A' and 'B' have been selected and prioritized for paving improvements for the years 2015-2019:

PRIORITY	DESIG.	STREET NAME	LENGTH	WIDTH	DESCRIPTION	CONCEPTUAL COST
		Bowlinggreen and Brambleton				
	A	Place	1,050	30	Crawford to Nell	\$ 179,593
	A	Alandale Drive	560	30	Marshall to Anglin	168,170
	B	Shady Hill Lane	850	30	Wanda to Cul-de-sac	93,394
	B	Casey Drive	250	30	Alma to Margaret	79,500
	B	Oak Crest Drive West	480	30	IH20 to Mansfield Hwy	135,493
		Trailwood/Woody and				
	A	Woodview [1]	2,900	30	FH Circle to Parkwood	580,370
	A	Forest Hill Drive	3,400	40	Orchard to California	316,710
	B	Grady Street	900	30	Branbury to Forest Edge	243,282
	A	Regal Road	1,100	30	Queen Anne to Melinda	127,190
	A	Griggs Street	900	30	Dorsey to Leonard	77,970
Total Street Construction/ Rehabilitation Costs (excluding engineering, survey and support)						\$ 2,001,672

[1] Requires the replacement of water lines, sanitary sewer lines or storm drain improvements prior to commencement of pavement repair or reconstruction. Costs associated with these facilities have not been factored into the total cost

CITY OF FOREST HILL

The FY 2016-17 budget does not include appropriations for projects listed in the five year the CIP-Street program. These will be addressed on a project by project basis and potentially funded from available fund balance in the Capital Projects Fund.

Additional funding for street maintenance and repair projects is available in the Streets Improvements Fund.

CURRENT BUDGETED STREETS IMPROVEMENTS

Streets projects being considered for reconstruction or overlay over the next few years displayed in the table below:

2016 STREET PROJECTS UNDER CONSIDERATION						
STREET	CONTRACTOR	STARTED	COMPLETED	TYPE	LENGTH	WIDTH
Oak Timber	Tarrant County			Reconstruction	3,400	28
Oak Haven	Tarrant County			Reconstruction	2,700	28
Forest Edge	Tarrant County			Reconstruction	700	28
Trailwood	Tarrant County			Reconstruction	1,980	28
Woody Lane	Tarrant County			Reconstruction	560	27
Woodview	Tarrant County			Reconstruction	560	27

2017 STREET PROJECTS FUNDING SOURCE			
BUDGETED AMOUNTS			
	FY 2016	FY 2017	TOTAL
STREET IMPROVEMENTS FUND	\$360,000	\$ 330,500	\$ 690,500

CITY OF FOREST HILL

Water & Sewer Fund



CITY OF FOREST HILL

WATER AND SEWER FUND

The Water and Sewer Fund is a proprietary fund and accounts for all operations and maintenance of the City's water distribution and wastewater collection systems. Revenues to support the Water and Sewer Fund are derived from user fees billed to commercial and residential customers in the City.

As a proprietary fund, the Water and Sewer Fund is accounted for on a full accrual basis, and is budgeted on a modified accrual (working capital) basis. The Water and Sewer Fund is included in the annual operating budget of the City.

CITY OF FOREST HILL

**CITY OF FOREST HILL
WATER AND SEWER FUND (60)
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, AND
CHANGES IN WORKING CAPITAL
FY 2016-2017**

	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	ADOPTED BUDGET 2016-17
REVENUES				
WATER SALES	\$ 2,217,381	\$ 2,343,705	\$ 2,189,810	\$ 2,400,000
SEWER SERVICES	1,887,447	2,127,245	2,192,312	2,200,000
TAP & COLLECTION FEES	78,567	25,000	85,347	50,000
DELINQUENT CHARGES	136,699	131,120	135,159	130,000
MISCELLANEOUS	49,289	162,386	54,296	165,000
MERCHANT FEES	26,872	12,000	31,176	12,000
INTEREST	212	500	1,058	500
TOTAL REVENUES	4,396,467	4,801,956	4,689,158	4,957,500
EXPENDITURES				
PUBLIC WORKS - OPERATIONS	3,271,904	3,681,191	3,138,311	3,417,318
UTILITY BILLING	422,158	452,615	373,251	426,237
CAPITAL OUTLAY				
DEBT SERVICE:				
INTEREST - 2002 CO'S	-			
PRINCIPAL - GO REFUNDING 2011	-	101,050	101,050	101,050
INTEREST - GO REFUNDING 2011	31,983	25,515	25,515	22,989
FISCAL CHARGES	588	3,500	323	3,500
NON-DEPARTMENTAL	-	19,000	-	20,000
TOTAL EXPENDITURES	3,726,633	4,282,871	3,638,450	3,991,094
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	669,834	519,085	1,050,708	996,406
OTHER FINANCING SOURCES (USES)				
ADMIN CHARGES TO GEN. FUND				(150,000)
CAPITAL LEASE PROCEEDS	-	-	29,680	-
TRANSFER TO GENERAL FUND	(381,793)	(412,386)	(412,386)	(413,000)
NET TOTAL OTHER FINANCING SOURCES (USES)	(381,793)	(412,386)	(382,706)	(563,000)
NET INCREASE (DECREASE) IN RESOURCES	288,041	106,699	668,002	403,406
ACCRUAL ADJUSTMENT FOR GAAP	5,715,235			
BEGINNING BUDGETARY FUND BALANCE	1,022,863	7,026,139	7,026,139	7,694,141
ENDING BUDGETARY FUND BALANCE	7,026,139	7,132,838	7,694,141	8,097,547

CITY OF FOREST HILL



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CITY OF FOREST HILL



WATER AND SEWER/ UTILITY BILLING

FUND/ DEPARTMENT/ PROGRAM: 60-06-03

PROGRAM DESCRIPTION

Utility Billing is part of the Administration Department and is responsible for customer service as well as the accurate billing and timely collections for the City's water and sewer utility. Utility Billing is also responsible for the timely replacement of water meters within the life expectancy of ten years.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Provide accurate and timely utility billing to improve customer service and minimize lost revenue due to worn or damaged water meters.

Objective: Implement a meter replacement program to identify and change out meters that are worn out, damaged or broken.

Goal 2: Provide courteous and professional customer service.

Objective 1: Provide customer service training for Utility Billing staff.

Objective 2: Provide "D Water License" training for the meter reading staff.

Objective 3: Stay current on all utility software updates and staff training.

CITY OF FOREST HILL

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Number of Utility Accounts	4,185	4,200	4,200	4,400
Number of Billing Cycles per Month	2	2	2	2
Number of New Accounts	550	600	600	600
Number of Meter Replacements	80	80	80	80
Number of Finaled Accounts	542	550	550	550
Number of Account Adjustments	101	80	80	80

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
% of Billing Cycles Processed on Time	100%	100%	100%	100%
% of Correct Meter Readings	98%	98%	98%	98%
% of Customer Payments Posted Correctly	100%	100%	100%	100%

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2014-15	BUDGET 2015-16	ESTIMATED 2015-16	ADOPTED BUDGET 2016-17
Personnel	\$ 229,774	\$ 279,825	\$ 198,569	\$ 258,837
Supplies	47,657	49,500	72,424	49,500
Services	140,807	119,290	96,665	113,900
Capital Outlay	3,920	4,000	5,593	4,000
TOTAL	\$ 422,158	\$ 452,615	\$ 373,251	\$ 426,237

CITY OF FOREST HILL



WATER AND SEWER/ PUBLIC WORKS WATER AND SEWER OPERATIONS

FUND/ DEPARTMENT/ PROGRAM: 60-11-17

PROGRAM DESCRIPTION

Public Works Water and Sewer Operations is responsible for the delivery of services and the operation, repair and maintenance of the utility's water and sewer system.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal 1: Provide delivery of water and sewer utility services to all utility customers with a minimum of service interruptions due to system maintenance and repairs.

Objective: Provide timely and adequate maintenance, repair and replacement for the utility system infrastructure.

Goal 2: Provide capital improvements planning for growth and system expansion needs of the utility system.

WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Number of Infrastructure Repairs/ Maintenance Projects	160	160	160	160
Number of System Expansion Projects	2	2	2	2
Number of Citizen Requests	2,000	2,000	2,000	2,000

CITY OF FOREST HILL

PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
% Decrease in System Repairs	10%	10%	10%	10%
% Decrease in System Leaks/ Lost Water	15%	20%	15%	20%

EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2014-15	2015-16	2015-16	2016-17
Personnel	\$ 656,146	\$ 901,020	\$ 758,824	\$ 637,147
Supplies	77,448	81,800	53,414	81,800
Services	2,538,310	2,698,371	2,326,073	2,698,371
Capital Outlay	-	-	-	-
TOTAL	\$ 3,271,904	\$ 3,681,191	\$ 3,138,311	\$ 3,417,318

CITY OF FOREST HILL



WATER AND SEWER/ NON-DEPARTMENTAL

FUND/ DEPARTMENT/ PROGRAM: 60-55-00, 60-90-00, 60-97-00

PROGRAM DESCRIPTION

This program provides non-departmental specific services supporting the Water and Sewer Utility Fund's operations including principal and interest payments for utility system supported long-term debt, utility system capital repairs and replacements, and interfund transfers.

MAJOR DEPARTMENT GOALS AND OBJECTIVES AS MEASURED BY WORKLOAD AND PRODUCTIVITY MEASURES

Goal: Maintain or improve City's bond rating for utility supported debt.

Objective: Make debt service payments when due.

Goal: Provide adequate maintenance and repairs of utility system infrastructure.

Objective: Provide adequate funding for utility system maintenance and repairs.

Goal: Provide funding for a cost of service study for the delivery of utility services and operation of the utility system.

CITY OF FOREST HILL

WORKLOAD MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
WORKLOAD MEASURES	2014-15	2015-16	2015-16	2016-17
Number of Debt Service Payments	2	2	2	2
Number of Monthly Inter-fund Transfers	12	12	12	12

PRODUCTIVITY MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
PRODUCTIVITY MEASURES	2014-15	2015-16	2015-16	2016-17
% of Debt Service Payments on Time	100%	100%	100%	100%

EXPENDITURE SUMMARY

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
EXPENDITURE CATEGORY	2014-15	2015-16	2015-16	2016-17
Debt Principal	\$ -	101,050	\$ 101,050	\$ 101,050
Debt Interest	31,983	25,515	25,515	22,989
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Agent Fees and amortization	588	3,500	323	3,500
Contractual Services	-	19,000	-	20,000
Capital Outlay	-	-	-	-
Inter-fund Transfer to General Fund	381,793	412,386	412,386	413,000
TOTAL	\$ 414,364	\$ 561,451	\$ 539,274	\$ 560,539

CITY OF FOREST HILL

Personnel Schedule



PERSONNEL SCHEDULE

Program	Position	Number of Authorized Full-Time Equivalents (FTE's)		
		FY 2014-15	FY 2015-16	FY 2016-17
Mayor and City Council	City Attorney	0.25	0.25	0.25
		0.25	0.25	0.25
Administration	City Manager	0.67	0.67	0.67
Administration	Administration Assistant	0.50	0.50	0.50
Administration	Director of Human Resources and Civil Service	0.00	0.00	0.00
		1.17	1.17	1.17
Human Resources	Director of Human Resources and Civil Service	1.00	1.00	1.00
		1.00	1.00	1.00
City Secretary	City Secretary	1.00	1.00	1.00
		1.00	1.00	1.00
Municipal Court	Court Supervisor	1.00	1.00	1.00
Municipal Court	Court Clerk	1.00	1.00	1.00
Municipal Court	Court Clerk (3 part-time)	2.00	2.00	2.00
		4.00	4.00	4.00
Finance	City Treasurer	1.00	1.00	1.00
Finance	Accountant	1.00	1.00	1.00
Finance	Financial Analyst	1.00	1.00	1.00
		3.00	3.00	3.00
Planning	Planning Coordinator	1.00	1.00	1.00
Building Inspections	Building Inspector	1.00	1.00	1.00
Building Inspections	Permit Clerk (2 Part-time)	0.90	0.90	0.90
		2.90	2.90	2.90
Public Works Administration	Director of Public Works	0.25	0.25	0.25
Public Works Administration	Public Works Secretary	0.25	0.25	0.25
Public Works Streets	Field Supervisor	1.00	1.00	1.00
Public Works Streets	Street Laborer	0.00	0.00	0.00
Public Works Streets	Street Laborer	0.00	0.00	0.00
		1.50	1.50	1.50
Police Administration	Police Chief	1.00	1.00	1.00
Police Administration	Property Room	0.00	0.00	0.00
Police Administration	Assistant Coordinator	1.00	1.00	1.00
Police Operations	Police Lieutenant/Captains	2.00	2.00	2.00
Police Operations	Police Detective	3.00	3.00	3.00
Police Operations	Police Sergeant	4.00	4.00	4.00
Police Operations	Police Corporal	4.00	4.00	4.00
Police Operations	Police Dispatch	6.00	6.00	6.00
Police Operations	Police Officers	13.00	13.00	13.00
		34.00	34.00	34.00
Animal Control	Animal Control Officer	1.00	1.00	1.00
		1.00	1.00	1.00
Fire Administration	Fire Chief	1.00	1.00	1.00
Fire Administration	Assistant Fire Chief/ Fire Marshall	1.00	1.00	1.00
Fire Administration	Administrative Assistance	1.00	1.00	1.00
Fire Operations	Fire Lieutenant	2.00	2.00	2.00
Fire Operations	Fire Engineer	3.00	3.00	3.00
Fire Operations	Fire Fighter	9.00	9.00	9.00
		17.00	17.00	17.00
Garage	Mechanic	1.00	1.00	1.00
		1.00	1.00	1.00
Community Development	City Manager	0.00	0.00	0.00
Community Development	Director of Community Development	1.00	1.00	1.00
Planning	Planning Coordinator	0.00	0.00	0.00
		1.00	1.00	1.00
Utility Billing	Utility Billing Supervisor	1.00	1.00	1.00
Utility Billing	Utility Billing Clerk	1.75	1.75	1.75
Utility Billing	Meter Reader/Custodian	3.00	3.00	3.00
		5.75	5.75	5.75
Utility Operations	Director of Public Works	0.75	0.75	0.75
Utility Operations	Building Inspector	0.25	0.25	0.25
Utility Operations	Public Works Secretary	0.75	0.75	0.75
Utility Operations	Water Foreman	1.00	1.00	1.00
Utility Operations	Crew Leader	3.00	3.00	3.00
Utility Operations	Utility Laborer	5.00	5.00	5.00
Utility Operations	Street Laborer	0.50	0.50	0.50
Utility Operations	Street Laborer	0.50	0.50	0.50
		11.75	11.75	11.75
Storm Water Fund	City Manager	0.33	0.33	0.33
		0.33	0.33	0.33
GRAND TOTAL AUTHORIZED FTE'S		86.65	86.65	86.65

Budget Ordinances



CITY OF FOREST HILL
ORDINANCE NO. 2016-09-001

AN ORDINANCE ADOPTING THE BUDGET FOR FISCAL YEAR OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017 FOR THE CITY OF FOREST HILL, TEXAS.

WHEREAS, heretofore a budget for the fiscal year October 1, 2016 through September 30, 2017 has been prepared by the City Manager; and

WHEREAS, a public notice of a public hearing upon this budget has duly and legally been given as required by law; and

WHEREAS, on the date specified in said notice, a public hearing has been held on said budget, and after considering the financial condition of the City and comparative expenditures, the City Council is of the opinion that such a budget should be approved as filed.


NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FOREST HILL, TEXAS:

I.

THAT the City Council hereby ratifies, adopts and approves the budget filed herewith as Exhibit A for the fiscal year October 1, 2016 through September 30, 2017.

PASSED AND APPROVED by the City Council of the City of Forest Hill, Texas on this the 20th day of September 2016 by a vote of 6 ayes, 0 nays, and 1 absent.

APPROVED:


Gerald Joubert, Mayor

ATTEST:


Othel Murphree, City Secretary

APPROVED AS TO FORM:


Warren Spencer, City Attorney

CITY OF FOREST HILL, TEXAS

RESOLUTION NO. 09-2016

WHEREAS, section 26.09, subsection (e) of the Texas Property Tax Code, provides that the tax assessor for each taxing unit shall submit the unit's assessment roll to the government body for approval.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FOREST HILL, TEXAS THAT:

I.


The tax assessment roll for 2016 for the City of Forest Hill, Texas based on appraisal values provided by the Tarrant Appraisal District is hereby approved.

II.

This Resolution shall be effective and be in full force from and after the date of passage and adoption by the City Council and upon approval thereof by the Mayor and City of Forest Hill, Texas.

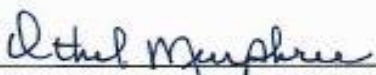
Passed and Adopted by the City Council of the City of Forest Hill, Texas this 20th day of September 2016.

APPROVED:




Gerald Joubert, Mayor

ATTEST:



Othel Murphree, City Secretary

APPROVED AS TO FORM:



Warren Spencer, City Attorney

CITY OF FOREST HILL

ORDINANCE NO. 2016-09-002

AN ORDINANCE OF THE CITY OF FOREST HILL, TEXAS APPROVING AND ADOPTING THE TAX RATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Forest Hill has been presented with a proposed Ad Valorem Tax Rate for the Fiscal Year 2016-2017, and such Tax Rate would impose an amount of taxes that would exceed the levy for Fiscal Year 2015-2016; and

WHEREAS, Section 26.05 of the Texas Tax Code, as amended, provides that the City may not adopt a Tax Rate for Fiscal Year 2016-2017 that exceeds the lower of the Rollback Rate or the Effective Tax Rate, calculated without notice of and holding two public hearings on the proposed tax; and

WHEREAS, the proposed tax Rate does not exceed the Rollback Rate; and

WHEREAS, upon full review full review of and consideration of the matter, the City Council is of the opinion that the proposed Tax Rate for Fiscal Year 2016-2017 should be approved and adopted for Fiscal Year 2016-2017.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FOREST HILL, TEXAS THAT:

Section I. There is hereby levied and shall be assessed for the Fiscal Year 2016-2017 of the City of Forest Hill an Ad Valorem Tax Rate on each ONE HUNDRED DOLLARS (\$100.00) valuation of property within the limits of the City of Forest Hill and subject to taxation as follows:

\$0.858873 for purposes of General Fund maintenance and operation.

\$0.131127 for payment of principal and interest on all General Obligation Bond funded debt of this City.

Section II. The Tax Assessor of the City of Forest Hill is hereby directed to assess for the 2016-2017 Fiscal Year the rates and amounts herein levied and, when such taxes are collected, to distribute the collections in accordance with this Ordinance.

Section III. This Ordinance shall become effective immediately from and after its passage.

DULY PASSED AND APPROVED, this the 20th day of September 2016.

APPROVED:



Gerald Joubert, Mayor

ATTEST:



Othel Murphree, City Secretary

APPROVED AS TO FORM:



Warren Spencer, City Attorney

Glossary



CITY OF FOREST HILL

GLOSSARY

The *City of Forest Hill Adopted Budget* contains specialized and technical terminology that is unique to public finance and budgeting. To help both City departments and the general citizenry understand the terminology used during the budget process, this glossary is included in the adopted and published budget document as a reference.

Accrual Accounting: A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent. For example, in accrual accounting, revenue that was earned between June 1 and September 30, but for which payment was not received until October 1 through November 30, is recorded as being received on September 30 rather than October 1 through November 30.

Appropriation: A legal authorization made by the City Council that permits the City to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time in which it may be expended.

Appropriation Ordinance: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes.

Audit: A comprehensive examination of how an organization's resources were actually utilized, concluding in a written report of the findings. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the organization met its stated goals.

Balanced Budget: A budget in which planned expenditures can be met by current income from taxation and other central government receipts.

Balance Sheet: A financial statement that discloses the assets, liabilities, and equity of a specific governmental fund as of a specific date.

Bond: An interest-bearing certificate of debt; a written contract by an issuer to pay to the lender a fixed

principal amount on a stated future date, and a series of interest payments on the principal amount until it is paid.

Budget: A financial plan for a specified period of time (i.e. a fiscal year) that includes all planned expenditures for various municipal services and the proposed means of financing them.

Budget Adjustment: A legal procedure utilized during the fiscal year by the City staff and City Council to revise a budget appropriation. The City of Forest Hill's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

Budget Calendar: The schedule of key dates or milestones which the City departments follow in the preparation, adoption and administration of the budget.

Budget Document : The instrument used by the City staff to present a comprehensive financial program to the City Council.

Budget Message: The opening section of the Budget Document that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager. The Budget Message is also referred to as the City Manager's Message or Budget Transmittal Letter.

Budget Re-estimate: Process of taking year-to-date financial information, using that information to project future financial performance for the remainder of the fiscal year, then comparing the result to the fiscal year budgeted amount as a way to gauge financial performance. The re-estimate process takes place throughout the fiscal year for most funds.

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

Budgeted Funds: Funds that are planned for certain uses, but have not yet been formally or legally appropriated by the legislative body. The budget document that is submitted for City Council approval is comprised of budgeted funds.

Capital Project Budget: The portion of the annual operating budget that appropriates funds for the purchase of capital equipment items. These expenditures are often separated from regular operating items, such as salaries, services, and supplies. The Capital Equipment Budget includes funds for capital equipment purchases, which are usually distinguished from operating items according to their value and projected useful life. Examples include vehicles, minor equipment, furniture, machinery, building improvements, and special tools. The dollar value varies according to the policy established by each jurisdiction. For the City of Forest Hill, this limit is \$5,000.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be acquired over a fixed period of years.

Capital Improvement Program Budget: A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets. Examples of capital improvement projects include new roads, sewer lines, buildings, recreational facilities, and large scale remodeling. The City Council receives a separate document that details the CIP costs for the upcoming fiscal year.

Cash Basis Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Balance: The amount of cash on hand and cash equivalents at any point in time, net of inflows and outflows.

Cash Management: The management of the cash that is necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Character: A basis for distinguishing types of expenditures; the five major characters used by the City of Forest Hill are: personnel services, supplies, contractual services, capital outlays, and debt service.

- The **Personnel Services** category includes all salary, benefit and supplement costs associated with employees compensations.
- The **Supplies** category includes expenditures for items costing less than \$5,000 per unit, or for items costing more than \$5,000 with a useful life of less than two years. Examples of supplies include basic office supplies, books and magazines; materials used in city operations including paving material, streetlights, signals, and library books; postage, uniforms, and vehicle related costs including parts, supplies and fuel. In addition, minor equipment is budgeted as a supply cost. Minor equipment is distinguished from capital outlays by the \$5,000 cost per unit threshold and includes items like minor audio/video equipment, water meters, scanners, fax machines, and minor appliances.
- Expenditures in the **Contractual** category represent activities performed under expressed or implied agreements involving the use of equipment or commodities; and for professional, specialized or trade services rendered. In addition to external contracts for goods and services, this category includes services provided to City departments through Internal Service Funds including Information Technology services, labor charges for Equipment Services, and copy and graphic services provided through the Office Services Fund. Contractual services also include payment of utilities for electricity, gas, water, wastewater, and storm water. Finally, transfers among Funds are captured as contractual costs. These include transfers for insurance, healthcare, and administrative services.
- The **Capital Outlays** category reflect all outlays that result in the acquisition of, or additions to, the City's fixed assets (assets of a long-term nature which are intended to be held or used beyond the current fiscal year and which may be eligible for depreciation), including real and tangible assets. Capital Outlays must cost at least \$5,000 and must have an expected life of two or more years. Primarily four types of fixed assets (Capital Outlays) are used: 1) Land; 2) Improvements other than buildings; 3) Buildings; and 4) Equipment.
- The **Debt Service** category includes money paid on loans and bonds by the City, as a borrower, of the principal and interest.

Commitment: The pledge of appropriated funds to purchase an item or service. Funds are committed

when a requisition is issued through the Finance Division of the City.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes that remain unpaid on and after the date due, after which a penalty for nonpayment is attached.

Department: A major administrative division of the City that indicates over all management responsibility for an operation or group of related operations within a functional area.

Depreciation: The process of estimating and recording the lost usefulness or expired useful life from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Designations: Designations are the desired uses of fund balance which are discretionary in nature in that the requested items were not budgeted in the prior year. To be a valid designation request, the department must not have spent all of their prior year budget (i.e. have savings), and must provide justification for the request approved by the City Manager.

Disbursement: Payment for goods and services in cash or check.

Effectiveness: A measure of how adequately the intended purpose is accomplished and the intended or expected results are produced.

Encumbrance: The commitment of appropriated funds to purchase an item or service. Committed funds become encumbered when a purchasing requisition becomes an actual purchase order.

Enterprise Fund: A governmental accounting fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is to recover the cost of providing goods through user fees. Rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds within the City of Forest Hill are established for services such as water and sewer.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. It may also be defined as the proposed financing sources estimated to finance the proposed projected expenditure.

Expenditure: Decreases in the use of net financial resources other than through inter-fund transfer.

Expenses: Outflow or other depletion of assets or incurrence of liabilities during a specific period of time which results from the delivery or production of goods, rendering of services, or carrying out of other activities that constitute the entity's ongoing major central operations.

Fiscal Year: The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Forest Hill's fiscal year is October 1 through September 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Function: A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or major service.

Fund: A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities of government functions. Seven major fund types and two account groups are commonly used: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds, general fixed asset account group, and general long-term debt account group.

Fund Balance: The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as non-spendable, restricted, committed, assigned, and unassigned.

General Fund: The largest fund within the City that accounts for all financial resources of the government except for those required to be accounted for in another fund. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, public health, parks and community services, public works, and general administration.

General Ledger: A file that contains a listing of the various accounts necessary to reflect the financial position and results of governmental operations.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the debt service portion of the City's property tax, and these bonds are backed by the full faith and credit of the issuing government.

Goal: The result or achievement towards which an effort is directed and intended to accomplish.

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

Inter-fund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose. In Forest Hill, these are funds from Tarrant County, the State of Texas, and through recovery of

indirect costs from federal and state agencies.

Inventory: A detailed listing of property currently held by the government showing quantities, descriptions and values of the property, units of measure, and unit prices.

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Levy: To impose taxes, special assessments, or service charges for the support of City activities.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

Long -Term Debt: Any un-matured debt that is not a fund liability and at the same time has a maturity of more than one year.

Modified Accrual Accounting : A basis of accounting in which revenues should be recognized in the accounting period in which they become available and measurable and expenditures are recorded in the accounting period that they are incurred. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Objective: The reason for making specific efforts or taking deliberate actions with the intent to attain or accomplish an identified goal, targeted level, or meet a defined purpose.

Operating Budget: The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

Operating Fund: A fund restricted to a single fiscal year.

Performance: The execution or accomplishment of work which produces results.

Performance Budget: A budget that focuses upon activities rather than line items. Workload and unit cost data are collected in order to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per employee hour, or cost per employee hour of garbage collection.

Performance Measures:

Specific quantitative and qualitative measures of work performed as an objective of the department.

Program Budget: A budget that focuses upon the goal and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes or expenditures.

Property Tax: Taxes levied on both real and personal property according to the property's valuation and the tax rate.

Reconciliation: A detailed analysis of changes in revenue or expenditure balances within a fund.

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Retained Earnings: The difference between assets and liabilities for enterprise and internal service funds.

Revenue: Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers, and increases in net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Included are such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. All or part of the revenue is used to pay the principal and interest of the bond.

Rollover: Rollovers are the desired uses of fund balance for the purpose of meeting prior year commitments. Rollovers may be requested for items that ,a) were budgeted in the prior fiscal year, b) are from departments that did not spend to their appropriated budget the prior year (i.e. ,have savings), and c) can demonstrate that the funds were encumbered for the purpose identified in the rollover request.

Source of Revenue: Revenues are classified according to their source or point of origin.

Unassigned Balance: The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.