

# 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



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# CITY OF FOREST HILL

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# CITY OF FOREST HILL



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# CITY OF FOREST HILL

## City Officials

<b>Elected Officials</b>	<b>Elected Position</b>
Ms. Lyndia Thomas	Mayor
Mr. Cameron Wafer	Councilmember, Place 1
Ms. Carlie Jones	Councilmember, Place 2
Ms. Michielle Benson	Councilmember, Place 3
Ms. Beckie Duncan Hayes	Mayor Pro Tem, Place 4
Ms. Clara Faulkner	Councilmember, Place 5
Ms. Stephanie Boardingham	Councilmember, Place 6

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

# CITY OF FOREST HILL



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# CITY OF FOREST HILL

## Summary of Adopted General Fund Budget

For the Fiscal Year Ended September 30, 2018



1.	City Council	\$ 149,800
2.	City Secretary	101,950
3.	Administration	366,523
4.	Municipal Court	447,600
5.	Finance	318,300
6.	Human Resources/Civil Services/Information Technology	158,500
7.	Community Newsletter	12,000
8.	Planning / Development	87,435
9.	Building Inspections	189,750
10.	Public Works	341,100
11.	Parks and Recreation	262,000
12.	Police Department	3,051,250
13.	Animal Control	92,780
14.	Fire Department	1,602,900
15.	Garage	206,965
16.	Building and Grounds	464,300
17.	Non-Departmental	372,800
18.	Transfers	
<b>Total General Fund Budget</b>		<b>\$8,225,953</b>

# CITY OF FOREST HILL



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# CITY OF FOREST HILL

## Statement of Property Tax Revenues- Fiscal Year 2017-2018



This budget will raise more revenues from property taxes than last year's budget by an amount of \$429,797,



which is a 10.8 percent increase from last year's budget. The taxable appraised value from new property added to the tax roll this year is \$16,429,186



# CITY OF FOREST HILL



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# CITY OF FOREST HILL

## 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, 2017 and ending September 30, 2018. 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

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September 15, 2017

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, 2017 and ending September 30, 2018.

At a Special City Council Budget Workshop held on August 13, 2017, 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 2017 - 2018. Several considerations, goals and priorities were identified with the development of this budget. Those priorities addressed in the FY 2017-2018 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 2017-2018 budget for the City of Forest Hill. The budget totals \$15,088,859 of which \$8,225,953 is for the General Fund, \$5,308,935 for the Enterprise Fund, \$674,008 for the General Debt Service Fund, \$339,613 for the Community Development Fund, \$39,450 for the Municipal Court Technology Fund, \$1,300 for the Municipal Court Safety Fund, \$19,600 for the Juvenile Case Manager Fund, \$300,000 for the Capital Improvement Fund, \$1,200 for Motel Tax Fund, \$177,100 for the Storm Water Fund and \$1,700 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.

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# CITY OF FOREST HILL

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The 2017-2018 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 1<sup>st</sup>, 2017 certified net taxable property value of \$442,923,329 reflects an increase of \$43,413,801 from the 2016 adjusted taxable value of \$399,509,528.

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 2017-2018. By charging this tax rate on taxable values, the resulting tax levy for General revenue will be approximately \$429,796.63 more than FY 2016-2017. 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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# CITY OF FOREST HILL

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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 2017-2018 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 2017-2018.

- Adopt a tax rate of \$.99 for FY 2017-2018 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 2017-2018 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.

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

# CITY OF FOREST HILL

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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 2017-2018 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

# CITY OF FOREST HILL



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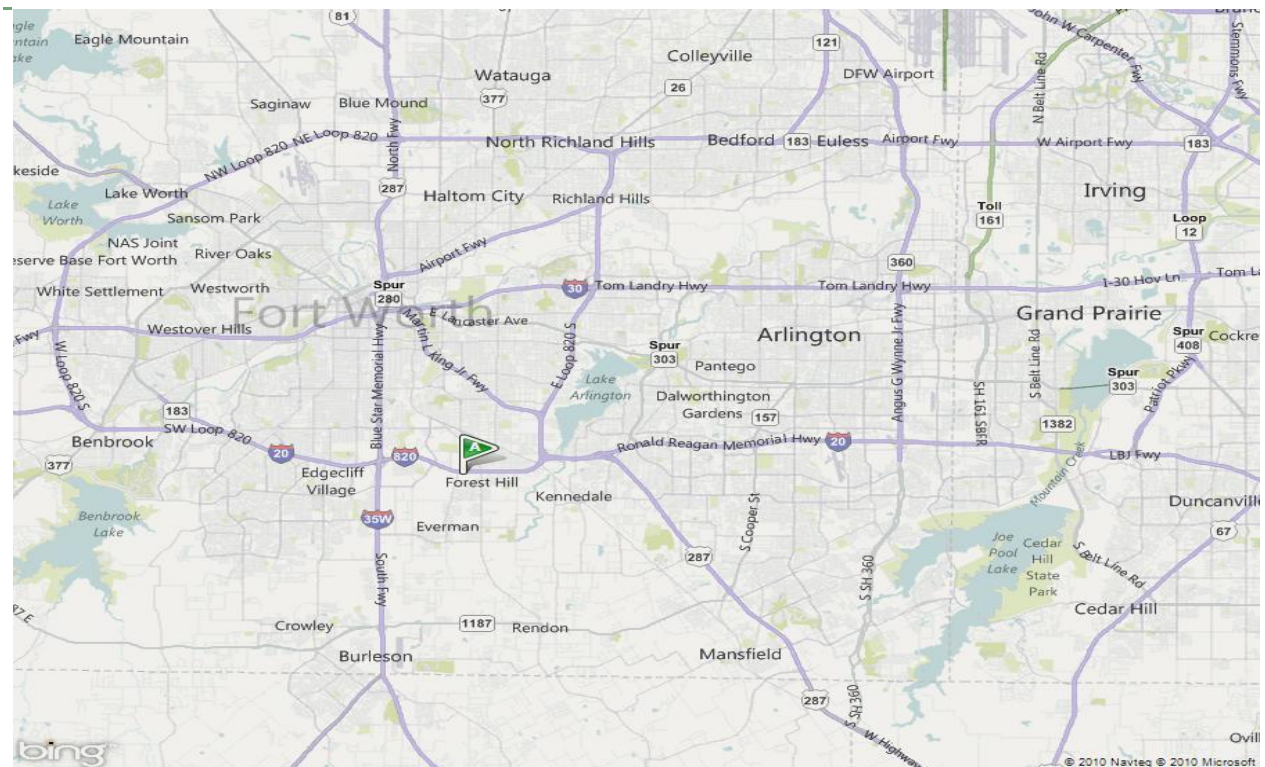
# CITY OF FOREST HILL

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

# CITY OF FOREST HILL

## CITY GOVERNMENT

Type: Home Rule

Number on Council: 7

Municipal Police: 24

Paid Firefighters: 15

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%

# CITY OF FOREST HILL

## PROPERTY TAXES

2018 Property Tax Rate                      \$0.99 per \$100 valuation

2017 Certified Net Taxable Value    \$442,923,329

## 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 2017 estimated population is 12,947.

# CITY OF FOREST HILL

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 4,156 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 6<sup>th</sup> 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.



# CITY OF FOREST HILL

## WATER AND SEWER UTILITY

### WATER

Supplier	City of Fort Worth
Source	Surface
Maximum Daily System Capacity	2,250,000 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

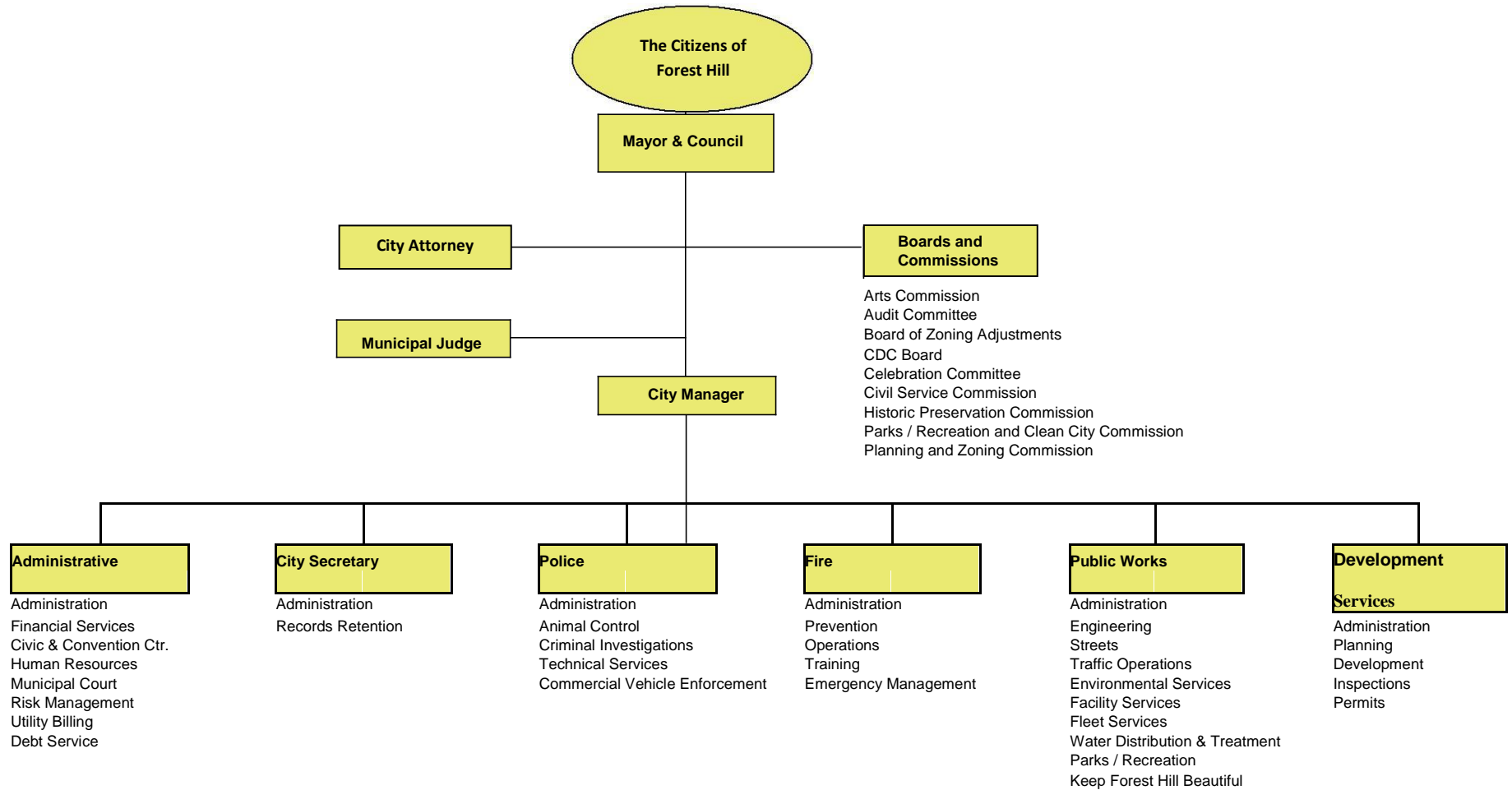
# CITY OF FOREST HILL



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# CITY OF FOREST HILL

**City of Forest Hill Organization Chart**

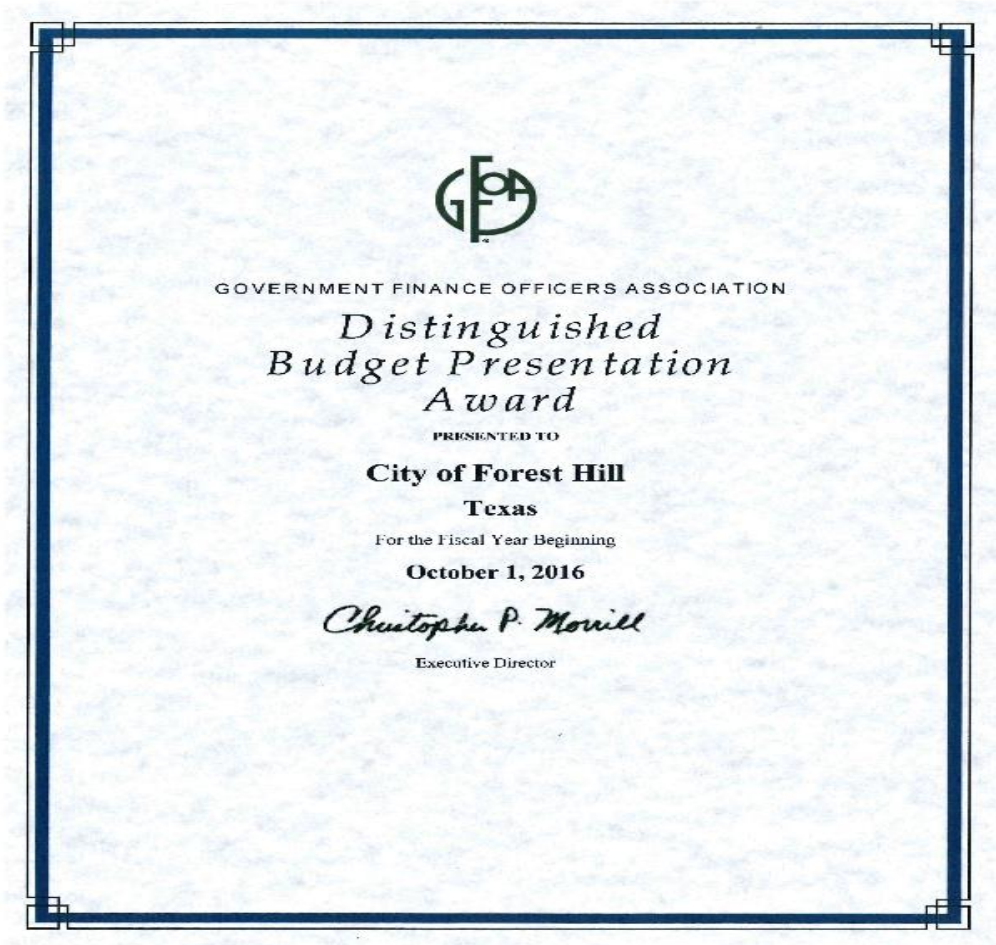


# CITY OF FOREST HILL



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# CITY OF FOREST HILL



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, 2016.

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 seven consecutive years.

# CITY OF FOREST HILL



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# CITY OF FOREST HILL



## **April 4, 2017**

Chief Appraiser sends notice of 2017 preliminary appraised values. This is a State Law requirement.

## **June 6, 2017**

Distribute budget instructions to Departments.

## **June 13, 2017**

Finance Department prepares preliminary revenue estimates.

## **June 20, 2017**

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

## **June 27, 2017**

Finance Department submits budget requests to City Manager.

## **July 5, 2017**

Preliminary Budget submitted to City Council

## **July 5-9, 2017**

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

## **July 19, 2017**

City Council Budget Work Session.

## **July 25, 2017**

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

# CITY OF FOREST HILL

## **August 1, 2017**

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 Department files draft proposed budget with City Secretary.

## **August 2, 2017**

City Council Budget Work Session.

## **August 16, 2017**

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 12<sup>th</sup> and September 19<sup>th</sup>)

## **August 18, 2017**

Publish 1<sup>st</sup> 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 12, 2017**

1<sup>st</sup> 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 15, 2017**

Publish notice of September 15 public hearing to adopt the FY 2017-2018 budget.

Publish 2<sup>nd</sup> quarter page Notice titled *Notice of Tax Revenue Increase*, vote scheduled on September 19<sup>th</sup>.



# CITY OF FOREST HILL

## September 19, 2017

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 26, 2017

Public hearing for the City Council to adopt the FY 2017-2018 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, 2017

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, 2017

The assessor prepares and mails tax bills.

# CITY OF FOREST HILL



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# CITY OF FOREST HILL

## 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

# CITY OF FOREST HILL

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 30<sup>th</sup> 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 137.

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.

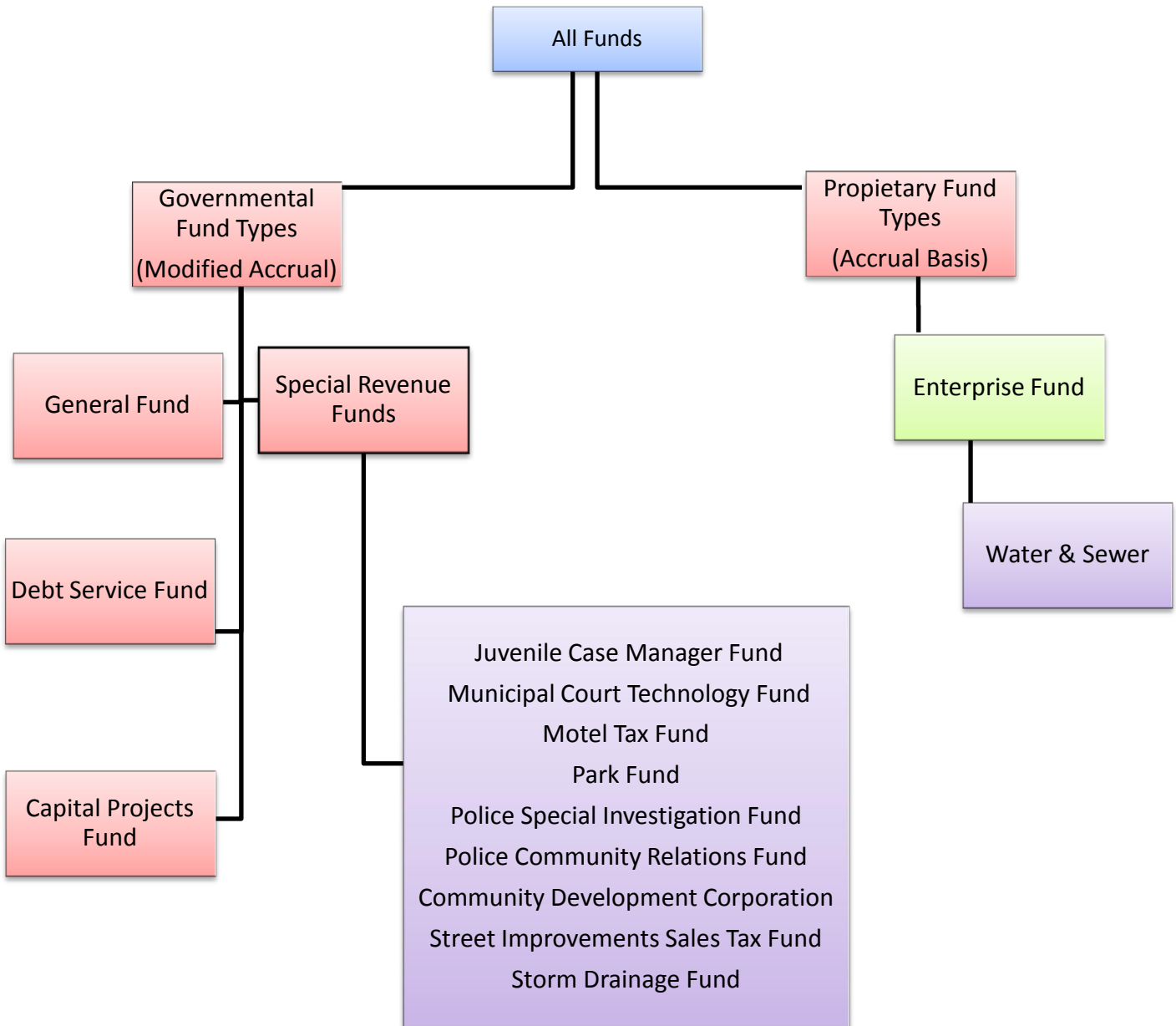
# CITY OF FOREST HILL



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# CITY OF FOREST HILL

## FUND STRUCTURE OVERVIEW



# CITY OF FOREST HILL

## City of Forest Hill FY 2017-2018 Adopted Budget Fund Structure

<b><u>Fund Category</u></b>	<b><u>Fund Type</u></b>	<b><u>How Appropriated</u></b>	<b><u>Budgetary Basis</u></b>	<b><u>Basis Of Accounting</u></b>
<b><u>Primary Funds</u></b>				
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 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	Special Revenue	Annual	Modified Accrual	Modified Accrual
Capital Projects	Special Revenue	Annual	Modified Accrual	Modified Accrual
<b><u>Enterprise Funds</u></b>				
<b><u>Primary Funds</u></b>				
Water & Sewer	Enterprise	Annual	Working Capital	Full Accrual

# CITY OF FOREST HILL

## ANNUAL APPROPRIATED FUNDS - MAJOR REVENUE SOURCES ADOPTED BUDGET FY 2017 - 2018

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>GOVERNMENTAL FUNDS</b>				
Revenues by type:				
Property tax	\$ 3,079,777	\$ 3,500,000	\$ 3,500,000	\$ 3,710,000
Sales tax	1,427,149	1,351,000	1,772,538	1,437,499
Franchise fees	915,237	715,000	830,000	961,111
Licenses, permits and fees	559,007	348,000	600,000	486,500
Fines and forfeitures	814,834	950,000	850,000	873,066
Intergovernmental	4,962	50,000	1,200	6,000
Building Rental Income	190,689	190,000	142,395	180,000
Civic Center Fees	165,864	220,000	200,000	160,000
Motel tax	460,959	350,000	530,000	460,000
Storm Water Fees	285,266	300,000	293,470	285,000
Interest	4,633	1,000	12,150	5,000
Coinless Public Phone Commission	1,589	500	1,421	1000
Mineral rights/ leases/ royalties	35,858	26,000	26,235	41,000
Miscellaneous	64,860	33,500	109,297	42,000
Sale of Land	-	-	-	-
<b>Total Revenues</b>	<b>8,010,684</b>	<b>8,275,000</b>	<b>8,868,706</b>	<b>8,648,176</b>
Other Financing Sources:				
Inter-fund transfers in	196,174	613,000	613,000	188,888
Capital lease proceeds	-	-	-	-
Insurance proceeds	26,077	10,000	6,842	20,000
Certificates of obligation issued	-	-	-	-
Premium on certificates issued	-	-	-	-
<b>Total Other Financing Sources</b>	<b>222,251</b>	<b>623,000</b>	<b>619,842</b>	<b>208,888</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 8,232,935</b>	<b>\$ 8,898,000</b>	<b>\$ 9,488,548</b>	<b>\$ 8,857,064</b>
<b>PROPRIETARY FUND</b>				
Charges for services				
Water sales	\$ 2,237,190	\$ 2,400,000	\$ 2,235,000	\$ 2,400,000
Sewer sales	2,272,617	2,200,000	2,192,312	2,555,555
<b>Total Charges for Services</b>	<b>4,509,807</b>	<b>4,600,000</b>	<b>4,427,312</b>	<b>4,955,555</b>
Late charges	134,967	130,000	132,000	135,000
Miscellaneous	70,095	165,000	47,000	50,000
Tap fees	77,646	50,000	145,300	89,000
Interest	1,186	500	2,400	1,500
Convenience fees	31,942	12,000	12,000	15,000
<b>TOTAL PROPRIETARY FUND</b>	<b>\$ 4,825,643</b>	<b>\$ 4,957,500</b>	<b>\$ 4,766,012</b>	<b>\$ 5,246,055</b>

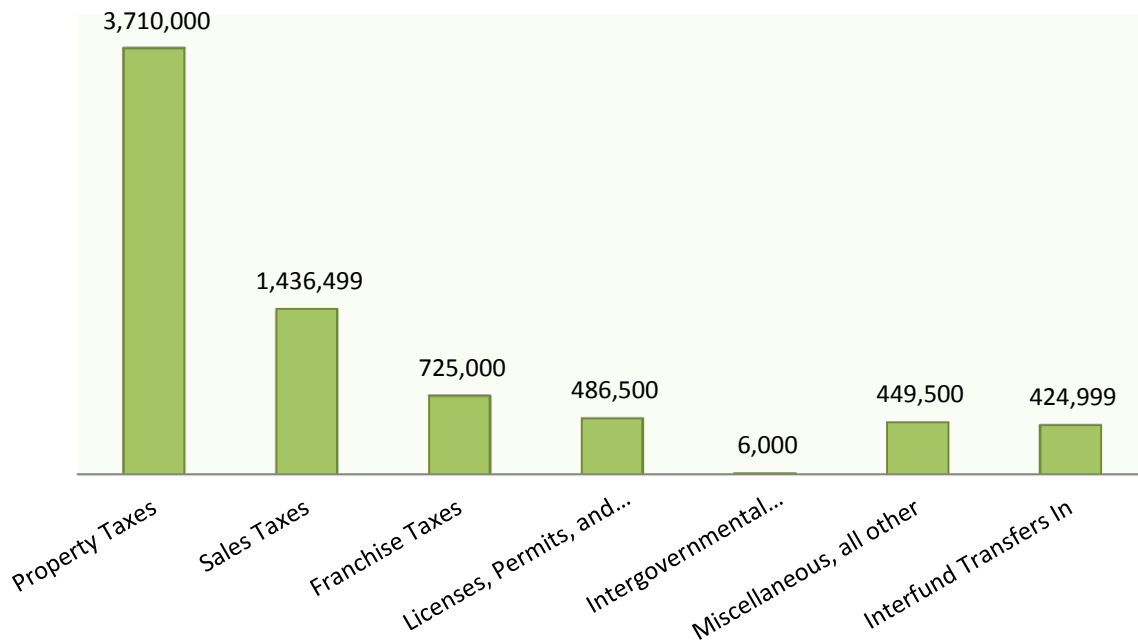
# CITY OF FOREST HILL



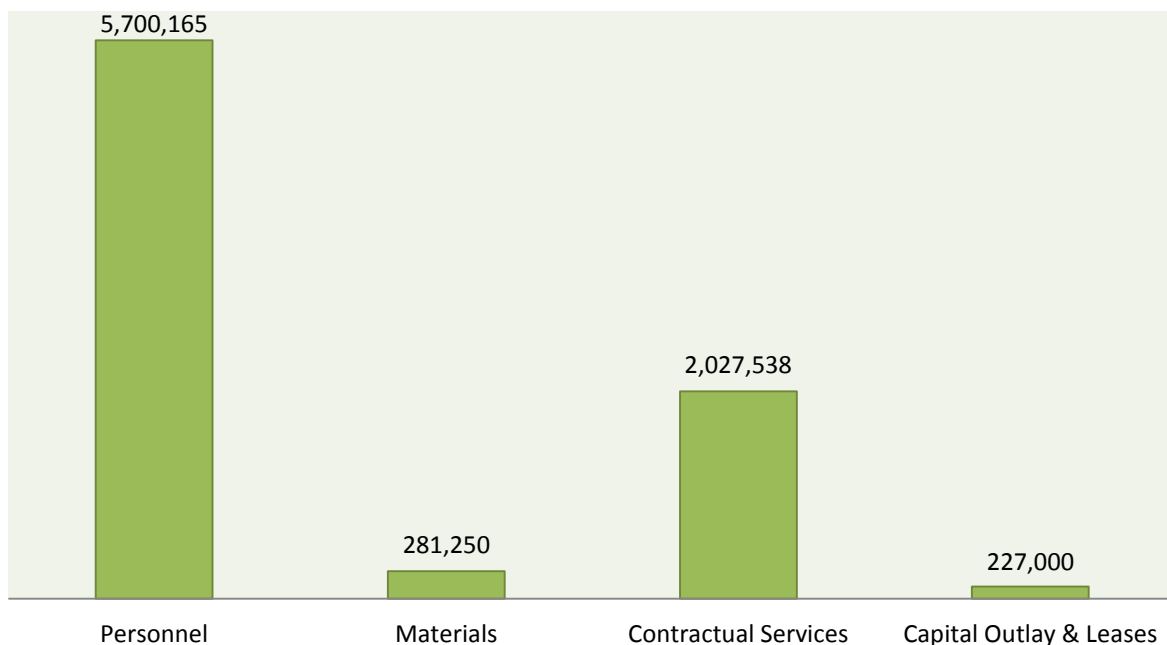
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# CITY OF FOREST HILL

## Fiscal Year 2017-2018 General Fund Budgeted Revenues

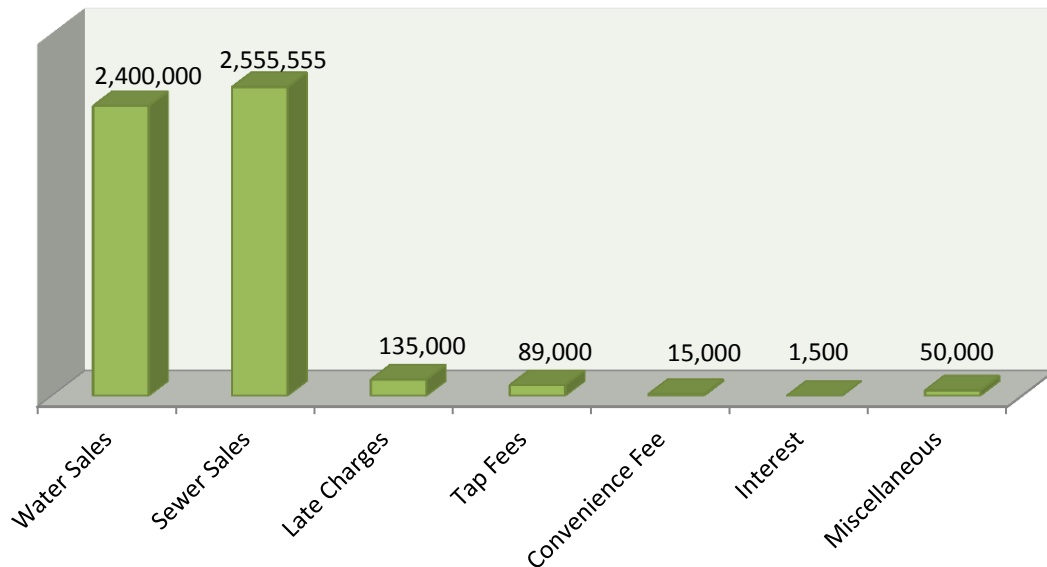


## Fiscal Year 2017-2018 General Fund Budgeted Expenditures

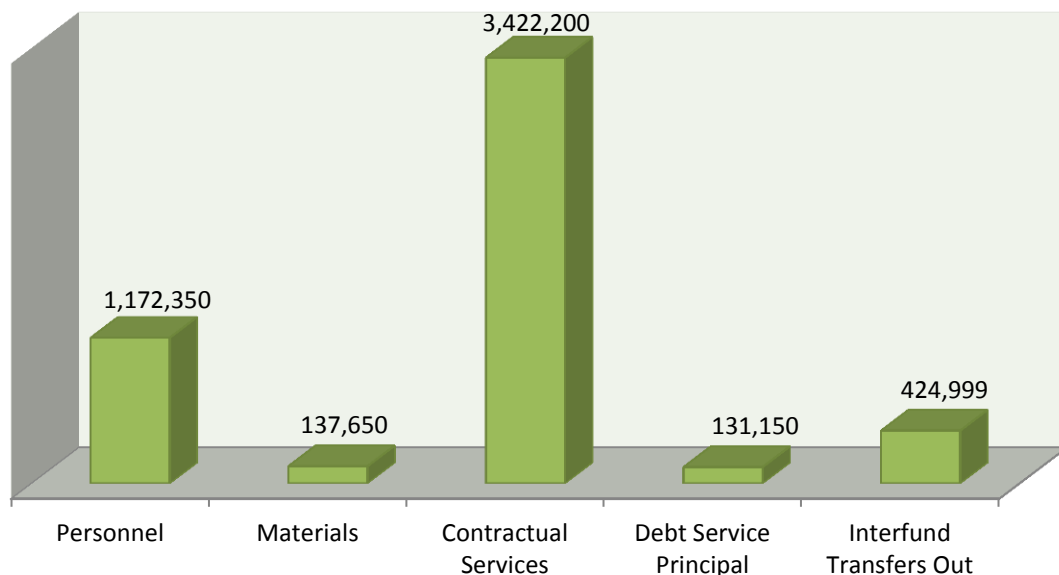


# CITY OF FOREST HILL

**Fiscal Year 2017-2018**  
**Water and Sewer Fund Budgeted Revenues**



**Fiscal Year 2017-2018**  
**Water and Sewer Fund Budgeted Expenditures**



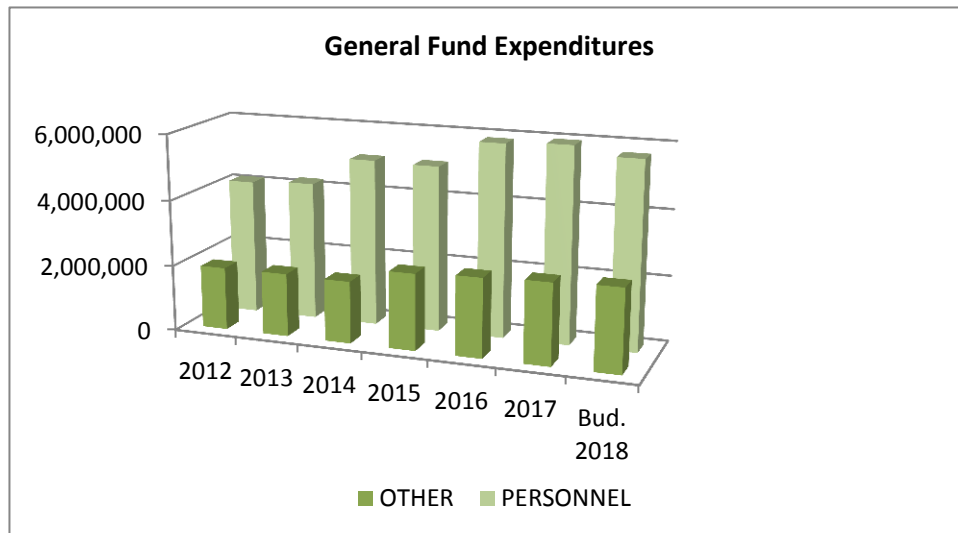


# CITY OF FOREST HILL

## **GENERAL FUND EXPENDITURES TREND ANALYSIS**

**2012 - 2018**

	<b>PERSONNEL</b>	<b>OTHER</b>	<b>TOTAL</b>	<b>PRIOR YEAR VARIANCE +/-</b>
2012	4,128,045	1,910,597	6,038,642	-
2013	4,224,287	1,919,859	6,144,146	1.75%
2014	5,088,571	1,886,806	6,975,377	13.53%
2015	5,053,074	2,324,572	7,377,646	5.77%
2016	5,872,865	2,403,163	8,276,028	12.18%
2017	5,957,725	2,469,271	8,426,996	1.82%
Bud. 2018	5,700,165	2,525,788	8,235,953	-2.27%

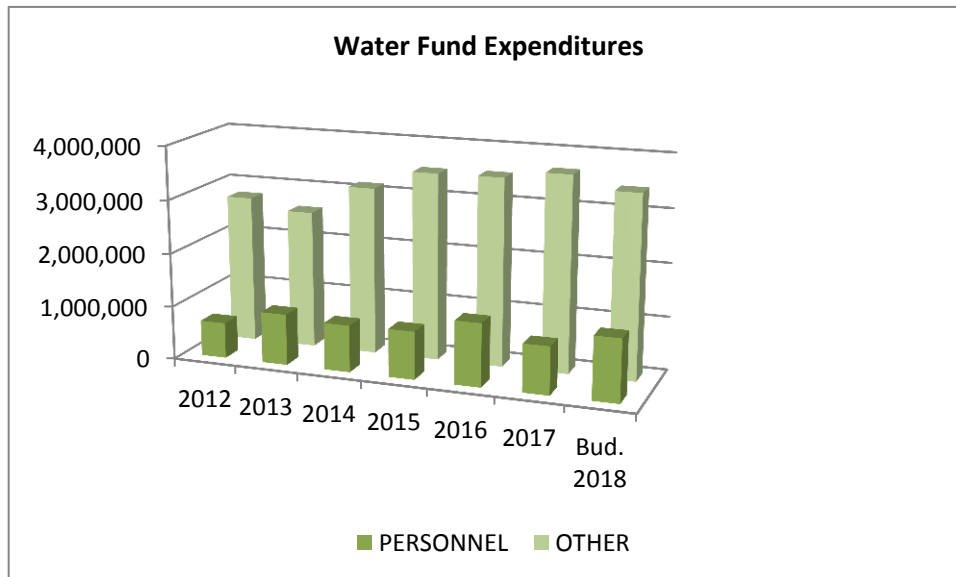


# CITY OF FOREST HILL

## WATER FUND EXPENDITURES TREND ANALYSIS

### 2012 -2018 TREND

	PERSONNEL	OTHER	TOTAL	PRIOR YEAR VARINANCE +/-
2012	666,720	2,767,017	3,433,737	-
2013	954,838	2,583,298	3,538,136	3.04%
2014	876,910	3,135,180	4,012,090	13.40%
2015	895,984	3,501,548	4,397,532	9.61%
2016	1,180,845	3,514,412	4,695,257	6.77%
2017	895,984	3,658,110	4,554,094	-3.01%
Bud. 2018	1,172,350	3,691,000	4,863,350	6.79%



# CITY OF FOREST HILL

CITY OF FOREST HILL  
ANNUAL APPROPRIATED FUNDS  
CONSOLIDATED FUNDS SUMMARY (MODIFIED ACCRUAL BASIS)  
ADOPTED BUDGET FY 2017-2018

GOVERNMENTAL FUNDS

	GENERAL FUND			SPECIAL REVENUE FUNDS			DEBT SERVICE FUND			CAPITAL PROJECTS FUND		
	ACTUAL 2015-16	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18	ACTUAL 2015-16	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18	ACTUAL 2015-16	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18	ACTUAL 2015-16	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
Revenues:												
Property tax	\$ 3,079,778	\$ 3,469,874	\$ 3,710,000	\$ -	\$ -	\$ -	\$ 510,437	\$ 520,000	\$ 528,254	\$ -	\$ -	\$ -
Sales tax	1,427,149	1,398,955	1,437,499	706,668	700,000	725,000	-	-	-	-	-	-
Franchise taxes	915,238	619,833	961,111	-	-	-	-	-	-	-	-	-
Licenses and permits	559,006	479,380	486,500	-	-	-	-	-	-	-	-	-
Fines and forfeitures	814,837	877,187	873,066	-	-	-	-	-	-	-	-	-
Intergovernmental	4,962	1,252	6,000	-	-	-	-	-	-	-	-	-
Building Rental Income	190,689	142,395	180,000	-	-	-	-	-	-	-	-	-
Motel tax	-	-	-	460,959	460,000	460,000	-	-	-	-	-	-
Storm Water Fees	-	-	-	285,266	285,000	285,000	-	-	-	-	-	-
Water sales	-	-	-	-	-	-	-	-	-	-	-	-
Sewer sales	-	-	-	-	-	-	-	-	-	-	-	-
Late charges	-	-	-	-	-	-	-	-	-	-	-	-
Tap fees	-	-	-	-	-	-	-	-	-	-	-	-
Convenience fee	-	-	-	-	-	-	-	-	-	-	-	-
Civic Center Fees	165,865	200,000	160,000	-	-	-	-	-	-	-	-	-
Interest	4,634	12,150	5,000	773	1,800	-	92	2,000	2,000	2,038	4,500	2,000
Donations	12	-	1,100	-	-	-	-	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Mineral rights leases/ royalties	35,858	26,235	41,000	-	-	-	-	-	-	-	-	-
Miscellaneous	66,451	109,297	42,200	6,906	-	-	-	-	-	-	-	-
Sale of Land	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Revenues	7,264,479	7,336,558	7,903,476	1,460,572	1,446,800	1,470,000	510,529	522,000	530,254	2,038	4,500	2,000
Other Financing Sources:												
Certificates of obligation issued	-	-	-	-	-	-	-	-	-	-	-	-
Premium on certificates issued	-	-	-	-	-	-	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Insurance proceeds	26,077	6,842	25,000	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Interfund transfers in	196,174	448,000	188,888	-	-	-	433,962	429,323	167,753	-	-	-
Subtotal Other Financing Sources	222,251	454,842	213,888	-	-	-	433,962	429,323	167,753	-	-	-
Total Revenues and Other Financing Sources	7,486,731	7,791,400	8,117,364	1,460,572	1,446,800	1,470,000	944,491	951,323	698,007	2,038	4,500	2,000
Appropriations:												
Personnel	5,422,165	5,650,000	5,699,165	130,228	146,608	136,150	-	-	-	-	-	-
Materials/ minor equipment/ supplies	594,864	270,000	282,750	602	680	700	-	-	-	-	-	-
Contractual Services	1,353,850	1,650,000	2,027,006	13,438	16,519	35,010	828	828	1,000	-	-	-
Capital lease payments	174,702	180,000	187,032	-	-	-	-	-	-	-	-	-
Debt service principal	-	-	-	-	-	-	778,949	790,000	518,850	-	-	-
Debt service interest	-	-	-	-	-	-	196,556	173,782	154,158	-	-	-
Capital Outlay	-	30,000	30,000	-	-	-	-	-	-	20,114	-	-
Subtotal Appropriations	7,545,581	7,780,000	8,225,953	144,268	163,807	171,860	976,335	964,610	674,008	20,114	-	-
Other Financing Uses:												
Interfund transfers out	-	-	-	433,962	464,323	167,753	-	-	-	-	-	-
Debt issuance cost	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Uses	-	-	-	-	-	-	-	-	-	-	-	-
Total Appropriations:	7,545,581	7,780,000	8,225,953	578,230	628,130	339,613	976,335	964,610	674,008	20,114	-	-
Net Increase (Decrease) in Fund Balance	(58,850)	11,400	(108,589)	882,342	818,670	1,130,387	(31,842)	(13,287)	23,999	(18,076)	4,500	2,000
Accrual adjustment for GAAP												
Beginning Budgetary Fund Balance	2,064,416	2,005,566	2,016,966	2,816,386	3,518,050	4,325,582	171,060	139,218	125,931	495,434	477,358	481,858
Ending Budgetary Fund Balance	\$ 2,005,566	\$ 2,016,966	\$ 1,908,377	\$ 3,698,728	\$ 4,336,720	\$ 5,455,969	\$ 139,218	\$ 125,931	\$ 149,930	\$ 477,358	\$ 481,858	\$ 483,858

# CITY OF FOREST HILL

## CITY OF FOREST HILL ANNUAL APPROPRIATED FUNDS CONSOLIDATED FUNDS SUMARRY (MODIFIED ACCRUAL BASIS) ADOPTED BUDGET FY 2017-2018

	TOTAL GOVERNMENTAL FUNDS			WATER AND SEWER OPERATING FUND			TOTAL		
	*	ADOPTED			ADOPTED		*	ADOPTED	
	ACTUAL 2015-16	ESTIMATE 2016-17	BUDGET 2017-18	ACTUAL 2015-16	ESTIMATE 2016-17	BUDGET 2017-18	ACTUAL 2015-16	ESTIMATE 2016-17	BUDGET 2017-18
Revenues:									
Property tax	\$ 3,590,215	\$ 3,989,874	\$ 4,238,254	\$ -	\$ -	\$ -	\$ 3,590,215	\$ 3,989,874	\$ 4,238,254
Sales tax	2,133,817	2,098,955	2,162,499	-	-	-	2,133,817	2,098,955	2,162,499
Franchise taxes	915,238	619,833	961,111	-	-	-	915,238	619,833	961,111
Licenses and permits	559,006	479,380	486,500	-	-	-	559,006	479,380	486,500
Fines and forfeitures	814,837	877,187	873,066	-	-	-	814,837	877,187	873,066
Intergovernmental	4,962	1,252	6,000	-	-	-	4,962	1,252	6,000
Building Rental Income	190,689	142,395	180,000	-	-	-	190,689	142,395	180,000
Motel tax	460,959	460,000	460,000	-	-	-	460,959	460,000	460,000
Storm Water Fees	285,266	285,000	285,000	-	-	-	285,266	285,000	285,000
Water sales	-	-	-	2,237,190	2,295,046	2,400,000	2,237,190	2,295,046	2,400,000
Sewer sales	-	-	-	2,272,617	2,360,077	2,555,555	2,272,617	2,360,077	2,555,555
Late charges	-	-	-	134,967	135,598	135,000	136,967	135,598	135,000
Tap fees	-	-	-	77,646	94,199	89,000	77,646	94,199	89,000
Convenience fee	-	-	-	31,942	12,000	15,000	31,942	12,000	15,000
Civic Center Fees	165,864	200,000	160,000	-	-	-	165,864	200,000	160,000
Interest	7,537	20,450	9,000	1,186	2,600	1,500	8,723	23,050	10,500
Donations	12	-	1,100	-	-	-	12	-	1,100
Forfeitures	-	-	-	-	-	-	-	-	-
Mineral rights leases/ royalties	35,858	26,235	41,000	-	-	-	35,858	26,235	41,000
Miscellaneous	73,357	109,297	42,200	70,096	48,000	54,700	143,453	157,297	96,900
Sale of Land	-	-	-	-	-	-	-	-	-
Subtotal Revenues	9,237,618	9,309,858	9,905,730	4,825,644	4,947,520	5,250,755	14,063,262	14,257,378	15,156,485
Other Financing Sources:									
Certificates of obligation issued	-	-	-	-	-	-	-	-	-
Premium on certificates issued	-	-	-	-	-	-	-	-	-
Capital lease proceeds	-	-	-	-	-	-	-	-	-
Insurance proceeds	26,076	6,842	25,000	-	-	-	26,076	6,842	25,000
Miscellaneous	-	-	-	-	-	-	-	-	-
Interfund transfers in	630,136	877,323	356,641	-	-	-	630,136	877,323	356,641
Subtotal Other Financing Sources	656,213	884,165	383,641	-	-	-	656,213	884,165	383,841
Total Revenues and Other Financing Sources	9,893,831	10,194,023	10,287,371	4,825,644	4,947,520	5,250,755	14,719,475	15,141,543	15,538,126
Appropriations:									
Personnel	5,552,393	5,798,608	5,835,315	1,007,505	960,000	1,172,350	6,559,898	6,758,608	7,007,665
Materials/ minor equipment/ supplies	595,466	270,680	283,450	135,295	125,000	137,650	730,761	395,680	421,100
Contractual Services	1,368,116	1,667,347	2,063,016	2,922,656	2,758,607	3,420,700	4,290,772	4,425,954	5,483,716
Capital lease payments	174,702	180,000	187,032	-	-	-	174,702	180,000	187,032
Debt service principal	778,949	790,000	518,850	-	101,050	131,150	778,949	891,050	650,000
Debt service interest	196,556	173,782	154,158	27,698	22,988	20,086	224,254	196,770	174,244
Capital Outlay	20,114	30,000	30,000	-	2,500	2,000	20,114	32,500	32,000
Subtotal Appropriations	8,868,296	8,908,417	9,071,821	4,093,154	3,970,145	4,883,936	12,779,450	12,880,562	13,955,757
Other Financing Uses:									
Interfund transfers out	433,962	464,323	167,753	372,270	413,000	236,111	806,232	877,323	403,864
Debt issuance cost	-	-	-	-	-	-	-	-	-
Miscellaneous Uses	-	-	-	-	-	-	-	-	-
Total Appropriations:	9,120,260	9,372,740	9,239,574	4,465,424	4,383,145	5,120,047	13,585,682	13,757,885	14,359,621
Net Increase (Decrease) in Fund Balance	773,571	821,283	1,047,797	360,220	564,375	130,708	1,133,793	1,383,658	1,178,505
Beginning Budgetary Fund Balance	5,547,296	6,320,867	7,142,150	6,951,667	7,311,887	7,876,262	12,498,963	13,632,756	15,016,414
Ending Budgetary Fund Balance	\$ 6,320,867	\$ 7,142,150	\$ 8,189,947	\$ 7,311,887	\$ 7,876,262	\$ 8,006,970	\$ 13,632,756	\$ 15,016,414	\$ 16,194,919

# CITY OF FOREST HILL

## MAJOR REVENUE SOURCES

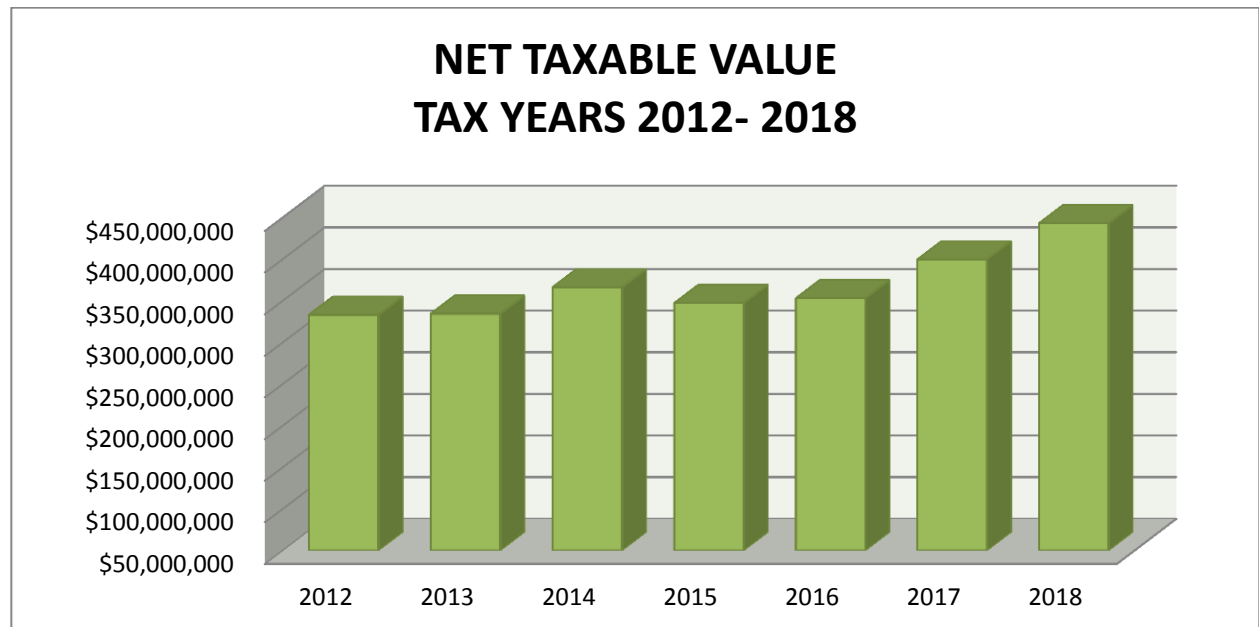
The major revenue sources for the City include ad valorem (property) taxes, sales tax, franchise taxes, water and sewer charges, fees and permits and fines and forfeitures. Each of these sources of revenue plays a vital role in determining the fiscal health of the City.

### 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, 2017 certified net taxable value of \$442,923,329 is a 10.87% increase from the September 1, 2016 net taxable value of \$399,509,528. The tax year begins January 1 and fiscal year end is September 30, 2017.

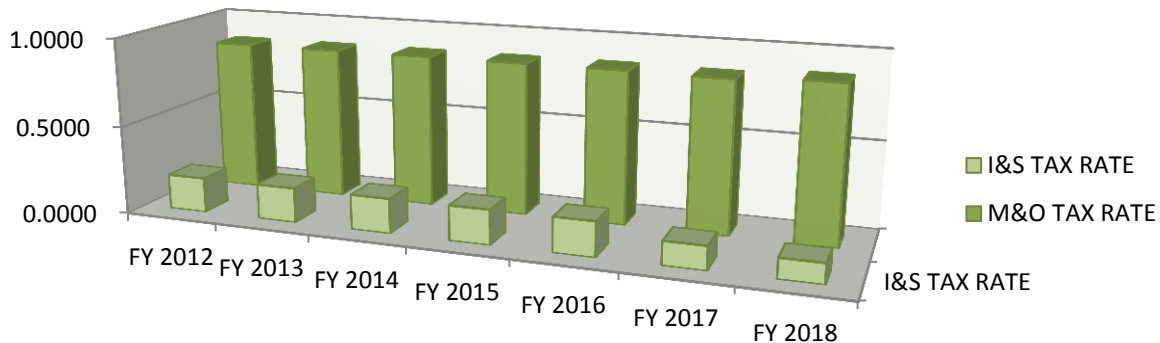


# CITY OF FOREST HILL

## AD VALOREM TAXES – PROPOSED TAX RATE

The proposed fiscal year (FY) 2017-2018 tax rate is \$.99 per \$100 valuation. This is the same as 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 \$.914701 per \$100 assessed valuation. The proposed rate of \$.99 is the sum of two components, the maintenance and operations (M&O) rate (0.878788) plus the interest and sinking (I&S) rate (0.111212) which combines to equal the overall tax rate.

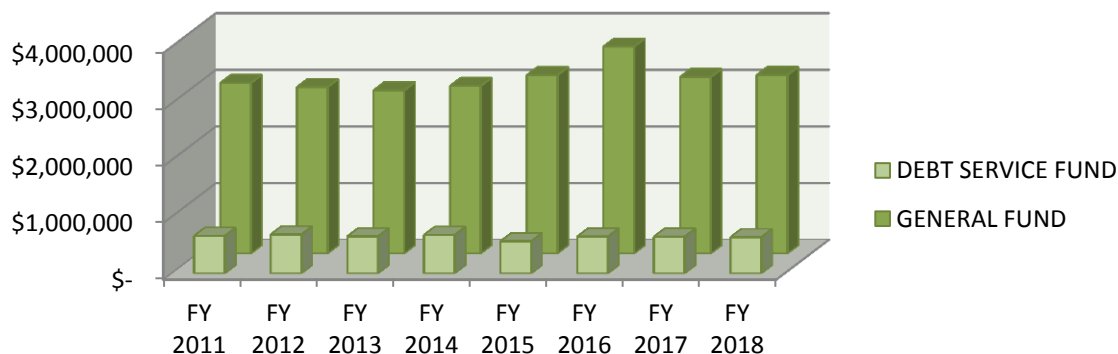
### AD VALOREM TAX RATE HISTORY FY 2012 - 2018



## AD VALOREM TAXES –COLLECTIONS

For the fiscal year 2017-2018, the property tax levy will amount to approximately \$4,511,077, an increase of 12.64% of the previous fiscal year's tax levy amount of \$4,004,996.

### AD VALOREM TAX COLLECTIONS



# CITY OF FOREST HILL

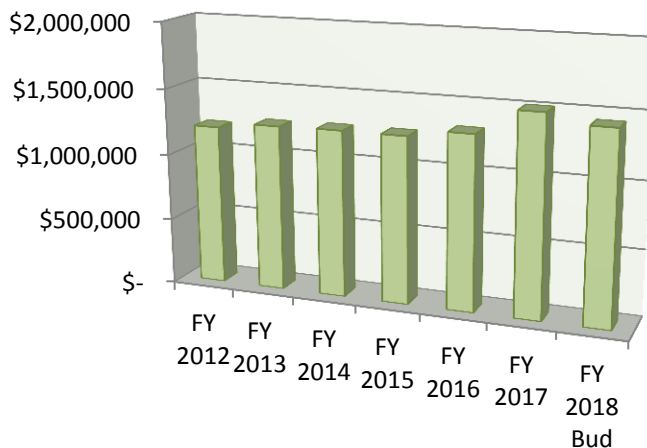
## SALES TAX

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

Estimated FY 2017-2018 collections (in the General Fund) of \$1,436,499 are consistent with last year's collections of \$1,506,071. We expect a little more due to the new businesses being constructed within the FY 2017-2018.

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.

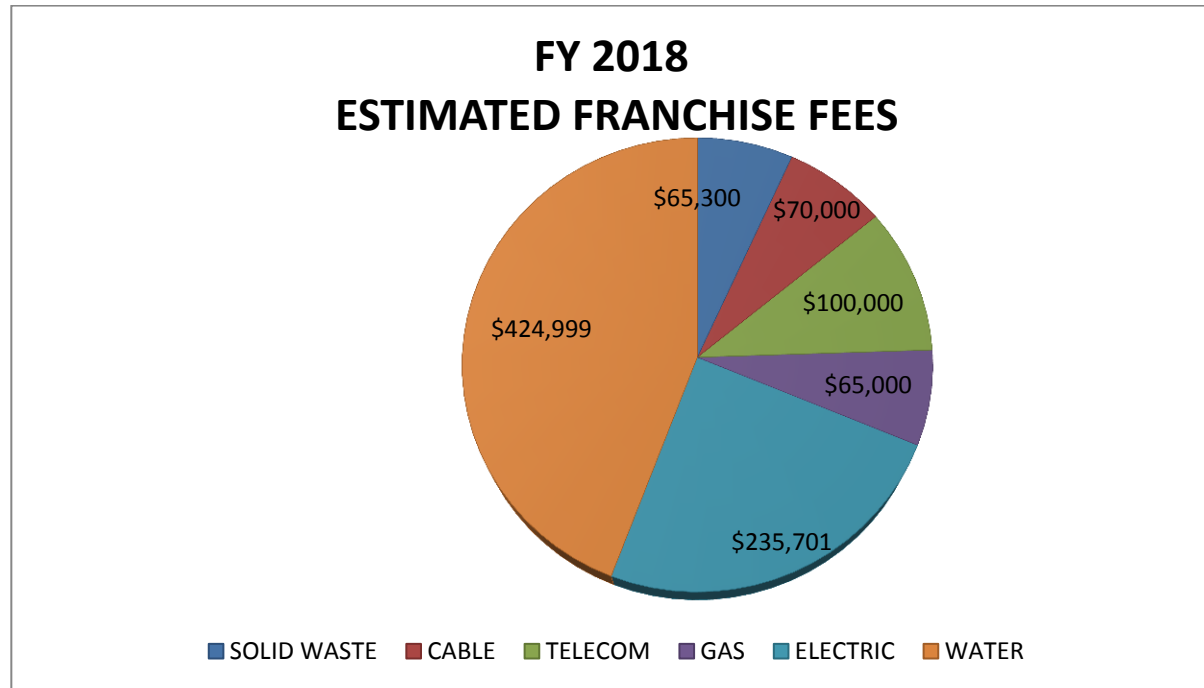
### GENERAL FUND SALES TAX HISTORY



# 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 \$961,000 for the Fiscal Year 2017-2018.



## 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 \$873,066

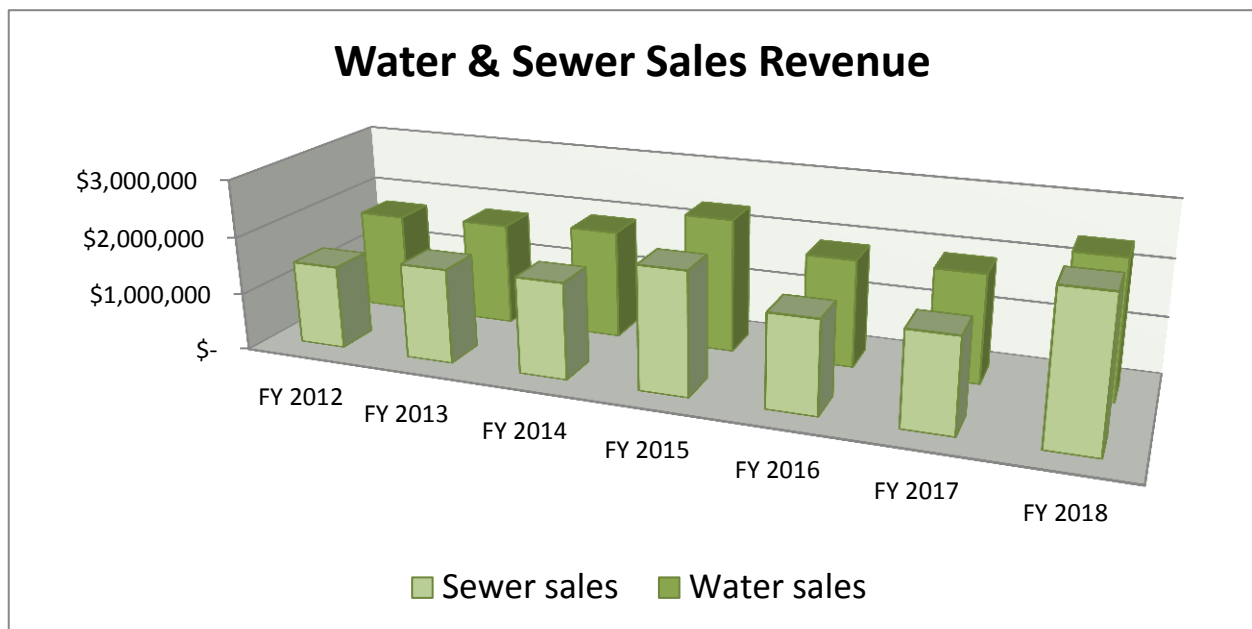


# CITY OF FOREST HILL

## 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 2017 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 2018.

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, & CHANGES IN FUND BALANCE FY 2017-2018

REVENUES	Actual 2015-16	Budget 2016-17	Estimate 2016-17	Adopted 2017-18
TAXES				
PROPERTY				
CURRENT	2,923,500	3,416,123	3,329,069	3,500,000
DELINQUENT	88,692	140,000	76,301	130,000
PENALTY & INTEREST	67,396	75,000	64,504	75,000
TAX FORECLOSURE	190	25,000	-	5,000
SALES	1,427,149	1,351,000	1,398,955	1,437,499
FRANCHISE	915,238	930,000	619,833	961,111
LICENSE & PERMITS	559,006	348,000	479,380	486,500
FINES & FORFEITURES	814,837	990,000	877,187	873,066
INTERGOVERNMENTAL	4,962	50,000	1,252	6,000
BUILDING RENTAL INCOME	190,689	190,000	142,395	180,000
CIVIC CENTER FEES	165,865	220,000	200,000	160,000
INTEREST	4,634	1,000	12,150	5,000
MINERAL RIGHTS LEASES/ROYALTIES	35,858	26,000	26,235	41,000
MISCELLANEOUS	<u>66,451</u>	<u>32,500</u>	<u>109,297</u>	<u>42,200</u>
<b>TOTAL REVENUES</b>	<b>7,264,467</b>	<b>7,794,623</b>	<b>7,336,558</b>	<b>7,902,376</b>
EXPENDITURES				
MAYOR AND COUNCIL				
PERSONNEL	59,470	62,500	62,000	59,000
MATERIALS & SUPPLIES	1,090	2,200	1,500	1,100
OTHER SERVICES	<u>86,565</u>	<u>71,150</u>	<u>76,100</u>	<u>89,700</u>
<b>TOTAL MAYOR AND COUNCIL</b>	<b>147,125</b>	<b>135,850</b>	<b>139,600</b>	<b>149,800</b>
CITY SECRETARY				
PERSONNEL	104,445	82,700	83,000	87,600
MATERIALS & SUPPLIES	824	1,600	900	1,000
OTHER SERVICES	<u>6,401</u>	<u>16,905</u>	<u>7,500</u>	<u>13,350</u>
<b>TOTAL CITY SECRETARY</b>	<b>111,670</b>	<b>101,205</b>	<b>91,400</b>	<b>101,950</b>
ADMINISTRATION				
PERSONNEL	229,761	251,500	250,000	268,500
MATERIALS & SUPPLIES	5,133	19,550	6,250	8,800
OTHER SERVICES	<u>54,099</u>	<u>93,673</u>	<u>95,000</u>	<u>89,223</u>
<b>TOTAL ADMINISTRATION</b>	<b>288,993</b>	<b>364,723</b>	<b>351,250</b>	<b>366,523</b>
MUNICIPAL COURT				
PERSONNEL	427,593	269,700	464,107	346,200
MATERIALS & SUPPLIES	3,254	5,100	4,500	5,100
OTHER SERVICES	<u>57,441</u>	<u>94,823</u>	<u>83,500</u>	<u>96,300</u>
<b>TOTAL MUNICIPAL COURT</b>	<b>488,288</b>	<b>369,623</b>	<b>552,107</b>	<b>447,600</b>
FINANCE				
PERSONNEL	178,890	260,200	170,000	235,600
MATERIALS & SUPPLIES	5,162	4,100	3,500	4,300
OTHER SERVICES	<u>81,292</u>	<u>78,189</u>	<u>77,000</u>	<u>78,400</u>
<b>TOTAL FINANCE</b>	<b>265,344</b>	<b>342,489</b>	<b>250,500</b>	<b>318,300</b>
HR CIVIL SERVICE				
PERSONNEL	67,272	110,800	85,000	97,400
MATERIALS & SUPPLIES	15,615	11,500	17,500	12,000
OTHER SERVICES	<u>47,835</u>	<u>52,100</u>	<u>48,700</u>	<u>49,100</u>
<b>TOTAL HR CIVIL SERVICE</b>	<b>130,722</b>	<b>174,400</b>	<b>151,200</b>	<b>158,500</b>

# CITY OF FOREST HILL

## CITY OF FOREST HILL GENERAL FUND SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, & CHANGES IN FUND BALANCE FY 2017-2018

	Actual 2015-16	Budget 2016-17	Estimate 2016-17	Adopted 2017-18
PLANNING AND DEVELOPMENT				
PERSONNEL	68,649	79,100	80,000	77,935
MATERIALS & SUPPLIES	1,662	700	1,126	1,150
OTHER SERVICES	<u>31,023</u>	<u>18,597</u>	<u>27,819</u>	<u>20,350</u>
TOTAL PLANNING AND DEVELOPMENT	101,334	98,397	108,945	99,435
PLANNING AND DEVELOPMENT: BUILDING INSPECTIONS				
PERSONNEL	110,566	125,900	130,000	123,800
MATERIALS & SUPPLIES	7,267	4,050	4,000	7,700
OTHER SERVICES	<u>55,957</u>	<u>72,500</u>	<u>60,500</u>	<u>58,250</u>
TOTAL PLANNING AND DEV: BUILDING INSPECTIONS	173,791	202,450	194,500	189,750
PUBLIC WORKS ADMINISTRATION				
PERSONNEL	27,970	46,700	29,000	37,100
MATERIALS & SUPPLIES	4,043	4,500	3,000	4,000
OTHER SERVICES	<u>10,679</u>	<u>26,600</u>	<u>31,250</u>	<u>23,800</u>
TOTAL PUBLIC WORKS: ADMINISTRATION	42,692	77,800	63,250	64,900
PUBLIC WORKS STREETS OPERATIONS				
PERSONNEL	97,274	100,200	95,000	102,300
MATERIALS & SUPPLIES	55,965	55,700	55,000	57,200
CAPITAL OUTLAY	-	30,000	-	15,000
OTHER SERVICES	<u>83,833</u>	<u>113,500</u>	<u>83,000</u>	<u>101,700</u>
TOTAL PUBLIC WORKS: STREETS OPERATIONS	237,072	299,400	233,000	276,200
PUBLIC WORKS PARKS AND RECREATION				
PERSONNEL	-	-	-	-
MATERIALS & SUPPLIES	121	4,000	-	-
OTHER SERVICES	<u>11,227</u>	<u>260,000</u>	<u>70,000</u>	<u>262,000</u>
TOTAL PUBLIC WORKS: PARKS AND RECREATION	11,348	264,000	70,000	262,000
POLICE DEPARTMENT ADMIN & OPERATIONS				
PERSONNEL	2,672,477	2,811,700	2,573,798	2,614,000
MATERIALS & SUPPLIES	98,473	108,510	91,396	107,300
CAPITAL OUTLAY	66,038	74,307	97,739	99,000
OTHER SERVICES	<u>188,663</u>	<u>183,200</u>	<u>207,269</u>	<u>230,950</u>
TOTAL POLICE DEPARTMENT: ADMIN & OPERATIONS	3,025,651	3,177,717	2,970,202	3,051,250
POLICE DEPARTMENT: ANIMAL CONTROL				
PERSONNEL	46,928	41,550	45,000	54,130
MATERIALS & SUPPLIES	4,705	17,050	7,000	12,050
OTHER SERVICES	<u>11,291</u>	<u>21,600</u>	<u>19,500</u>	<u>26,600</u>
TOTAL POLICE DEPARTMENT: ANIMAL CONTROL	62,924	80,200	71,500	92,780
FIRE DEPARTMENT				
PERSONNEL	1,443,531	1,446,150	1,386,828	1,378,700
MATERIALS & SUPPLIES	23,741	39,130	21,495	36,150
Capital Outlay	94,396	98,287	67,450	91,700
OTHER SERVICES	<u>59,488</u>	<u>87,170</u>	<u>55,137</u>	<u>79,350</u>
TOTAL FIRE DEPARTMENT	1,621,156	1,670,737	1,530,910	1,585,900
GARAGE				
PERSONNEL	70,700	71,000	69,000	68,000
MATERIALS & SUPPLIES	992	1,000	3,000	1,000
OTHER SERVICES	<u>121,101</u>	<u>100,750</u>	<u>151,700</u>	<u>137,965</u>
TOTAL GARAGE	192,793	172,750	223,700	206,965
BUILDING & GROUNDS				
PERSONNEL	62,430	60,400	62,000	60,900
MATERIALS & SUPPLIES	21,220	26,400	25,800	22,400
CAPITAL OUTLAY	10,384	24,500	24,500	13,000
OTHER SERVICES	<u>350,053</u>	<u>370,800</u>	<u>330,950</u>	<u>368,000</u>
TOTAL BUILDING & GROUNDS	444,087	482,100	443,250	464,300

# CITY OF FOREST HILL

**CITY OF FOREST HILL  
GENERAL FUND  
SUMMARY OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES AND USES, &  
CHANGES IN FUND BALANCE  
FY 2017-2018**

	Actual 2015-16	Budget 2016-17	Estimate 2016-17	Adopted 2017-18
<b>NON DEPARTEMENTAL</b>				
PERSONNEL	-	89,500	-	89,000
MATERIALS & SUPPLIES	-	-	-	-
CAPITAL OUTLAY	5,593	13,000	10,000	10,000
OTHER SERVICES	<u>153,344</u>	<u>270,500</u>	<u>261,000</u>	<u>273,800</u>
TOTAL NON DEPARTEMENTAL	<u>158,937</u>	<u>373,000</u>	<u>271,000</u>	<u>372,800</u>
<b>TOTAL EXPENDITURES</b>	7,559,892	8,386,841	7,716,314	8,225,953
 <b>EXCESS ( DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	 (295,425)	 (592,218)	 (379,756)	 (323,577)
 <b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFER FROM COMMUNITY DEV CORP	-	25,000	35,000	-
TRANSFER FROM W&S UTILITY FUND	-	413,000	413,000	-
TRANSFER TO I & S DEBT SERVICE	-	-	-	-
ADMIN CHARGES WATER FUND	196,174	150,000	-	188,888
ADMIN CHARGES CDC FUND	-	25,000	-	-
CAPITAL LEASE PROCEEDS	-	-	-	-
INSURANCE PROCEEDS	26,077	10,000	6,842	25,000
DONATIONS	<u>12</u>	<u>1,000</u>	<u>-</u>	<u>1,100</u>
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>222,263</b>	<b>624,000</b>	<b>454,842</b>	<b>214,988</b>
 <b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	 (73,162)	 31,782	 75,086	 (108,589)
 <b>BEGINNING FUND BALANCE, OCTOBER 1</b>	 <u>2,064,416</u>	 <u>1,991,254</u>	 <u>1,991,254</u>	 <u>2,066,340</u>
<b>ENDING FUND BALANCE, SEPTEMBER 30</b>	<b><u>\$ 1,991,254</u></b>	<b><u>\$ 2,023,036</u></b>	<b><u>\$ 2,066,340</u></b>	<b><u>\$1,957,751</u></b>
<b>NUMBER OF DAYS IN RESERVE</b>	<b>96</b>	<b>88</b>	<b>97</b>	<b>86</b>

# 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 1<sup>st</sup> and 3<sup>rd</sup> 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	2015-16	2016-17	2016-17	2017-18
Council Meetings	24	24	24	24
Work Sessions	2	2	2	2
Adopted Ordinances	24	24	24	24

## PRODUCTIVITY MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
PRODUCTIVITY MEASURE	2015-16	2016-17	2016-17	2017-18
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	2015-16	2016-17	2016-17	2017-18
Personnel	\$ 59,470	\$ 62,500	\$ 62,000	\$ 59,000
Supplies	1,090	2,200	1,500	1,100
Services	86,565	71,150	76,100	89,700
TOTAL	\$ 147,125	\$ 135,850	\$ 139,600	\$ 149,800

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
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	38	40

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Approved Council Minutes	24	24		
Percent of Public Information Requests Completed	100%	100%	100%	100%

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 104,445	\$ 82,700	\$ 83,000	\$ 87,600
Supplies	824	1,600	900	1,000
Other Services	6,401	16,905	7,500	13,350
TOTAL	\$ 111,670	\$ 101,205	\$ 91,400	\$ 101,950

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 229,761	\$ 251,500	\$ 250,000	\$ 268,500
Supplies	5,133	19,550	6,250	8,800
Services	54,099	93,673	95,000	89,223
Capital Outlay	-	-	-	-
TOTAL	\$ 288,993	\$ 364,723	\$ 351,250	\$ 366,523

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Court				
Dockets Prepared	170	170	179	212
Number of Cases Filed	8,500	8,500	5,607	7,053
Warrants Issued	4,500	4,500	6,823	5,661
Number of Cases resolved prior to Court	5,650	8,000	7,502	7,050
Number of Dispositions by Trial	90	90	67	78
Number of Warrants Recalled/ Served	3,000	4,000	5,461	4,153

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Court Administered in Compliance with State Statutes	Yes	Yes	Yes	Yes
Professional Certifications Maintained	3	3	3	3

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 427,593	\$ 269,700	\$ 464,107	\$ 346,200
Supplies	3,254	5,100	4,500	5,100
Services	57,441	94,823	83,500	96,300
TOTAL	\$ 488,288	\$ 369,623	\$ 552,107	\$ 447,600

# 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 2017-2018 budget documents to GFOA for evaluation to receive the GFOA Distinguished Budget Award.

# CITY OF FOREST HILL

## WORKLOAD MEASURES

WORKLOAD MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 178,890	\$ 260,200	\$ 170,000	\$ 235,600
Supplies	5,162	4,100	3,500	4,300
Services	81,292	78,189	77,000	78,400
TOTAL	\$ 265,344	\$ 342,489	\$ 250,500	\$ 318,300

# 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	2015-16	2016-17	2016-17	2017-2018
Number of Full Time Equivalent Employees-Administer to City	86.65	86.65	85	86
Number of Positions Posted	8	4	3	3

## PRODUCTIVITY MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
PRODUCTIVITY MEASURES	2015-16	2016-17	2016-17	2017-18
Full Time Employee Turnover Rate	3%	4%	3%	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	2015-16	2016-17	2016-17	2017-18
Personnel	\$ 67,272	\$ 110,800	\$ 85,000	\$ 97,400
Supplies	15,615	11,500	17,500	12,000
Services	47,835	52,100	48,700	49,100
TOTAL	\$ 130,722	\$ 174,400	\$ 151,200	\$ 158,500

# 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
	2015-16	2016-17	2016-17	2017-18
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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	344	100	326	200
Services	21,443	11,797	20,819	11,800
TOTAL	\$ 21,787	\$ 11,897	\$ 21,145	\$ 12,000



# 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 *Iwork* to manage files and eliminate the need for filing cabinets.

# CITY OF FOREST HILL

## WORKLOAD MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
WORKLOAD MEASURES	2015-16	2016-17	2016-17	BUDGET 2017-18
Number of Zone Changes	1	2	1	1
Number of Specific Use Permits	12	9	3	3
Number of Plats	6	3	2	2
Number of New Ordinances and Uses	7	6	4	4
Number of Meetings	11	9	3	10

## PRODUCTIVITY MEASURES

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
PRODUCTIVITY MEASURES	2015-16	2016-17	2016-17	BUDGET 2017-18
Number of Zoning Cases Presented	21	12	10	10

## EXPENDITURE SUMMARY

	ACTUAL	BUDGET	ESTIMATED	ADOPTED
EXPENDITURE CATEGORY	2015-16	2016-17	2016-17	BUDGET 2017-18
Personnel	\$ 68,649	\$ 79,100	\$ 80,000	\$ 77,935
Supplies	1,318	600	800	950
Services	9,580	6,800	7,000	8,550
TOTAL	\$ 79,547	\$ 86,500	\$ 87,800	\$ 87,435

# 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: Maintain certification and continuing professional education to provide the best service possible to the community.

Objective 1: Maintain 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Permits Issued	769	800	2751	1100
Number of Inspections Performed	1,227	1,300	1042	800
Number of Citizen Requests Building Codes and Ordinances Reviewed	300	300	300	300
	5	5	5	5

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Certifications Obtained and Maintained	8	10	8	6

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 110,566	\$ 125,900	\$ 130,000	\$ 123,800
Supplies	7,267	4,050	4,000	7,700
Services	55,957	72,500	60,500	58,250
TOTAL	\$ 173,791	\$ 202,450	\$ 194,500	\$ 189,750

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Capital Improvements Program Projects Administered	8	11	12	12
Number of Employee Certifications	18	8	10	10
Number of Infra- structure Repairs/ Maintenance Project	5,784	5,000	5,285	5,285

# CITY OF FOREST HILL

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Capital Improvements Program Adopted/ Maintained	1	1	3	3
Annual Certifications Obtained and Maintained	18	18	18	18

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 27,970	\$ 46,700	\$ 29,000	\$ 37,100
Supplies	4,043	4,500	3,000	4,000
Services	10,679	26,600	31,250	23,800
TOTAL	\$ 42,692	\$ 77,800	\$ 63,250	\$ 64,900

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Infrastructure Repairs/ Maintenance Projects	13	11	17	17
Number of Citizen Requests	1,300	1,000	1,509	1,509

### PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Decrease in System Repairs	10	10	10	10



# CITY OF FOREST HILL

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2015-16	2016-17	2016-17	2017-18
Personnel	\$ 97,274	\$ 100,200	\$ 95,000	\$ 102,300
Supplies	55,965	55,700	55,000	57,200
Capital Leases	-	30,000	-	15,000
Other Services	83,833	113,500	83,000	101,700
TOTAL	\$ 237,072	\$ 299,400	\$ 233,000	276,200

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Parks mowed and maintained.	8	9	9	9

### PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Enhancements to aesthetic appearance and safety of City Parks	2,200	2,500	2,750	2,750

# CITY OF FOREST HILL

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
	2015-16	2016-17	2016-17	2017-18
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	121	4,000	-	-
Services	<u>11,227</u>	<u>260,000</u>	<u>70,000</u>	<u>262,000</u>
TOTAL	\$ 11,348	\$ 264,000	\$ 70,000	\$ 262,000

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2016-17
Number of Employees				
Certifications	5	6	7	7
Number of Community Programs	4	5	5	5
<b>TOTAL</b>	<b>9</b>	<b>11</b>	<b>12</b>	<b>12</b>

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-2016	BUDGET 2016-17	ESTIMATED 2016-2017	ADOPTED BUDGET 2017-2018
Employee Certifications				
Obtained	5	6	7	7
<b>TOTAL</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>7</b>

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-2016	BUDGET 2016-2017	ESTIMATED 2016-2017	ADOPTED BUDGET 2017-2018
Personnel	\$186,633	\$189,700	\$179,190	\$193,000
Supplies	520	800	417	800
Services	7,049	6,800	33,902	35,950
<b>TOTAL</b>	<b>\$194,202</b>	<b>\$197,300</b>	<b>\$213,509</b>	<b>\$229,750</b>

# 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 2015-2016	BUDGET 2016-2017	ESTIMATED 2016-2017	ADOPTED BUDGET 2017-2018
Number of Citizen Calls	8,525	8,000	8,500	8,250
Number of Traffic Citations	11,100	10,000	12,000	12,000
Number of Arrests	812	800	800	820
<b>TOTAL</b>	<b>20,437</b>	<b>18,800</b>	<b>21,300</b>	<b>21,070</b>

# CITY OF FOREST HILL

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-2016	BUDGET 2016-2017	ESTIMATED 2016-2017	ADOPTED BUDGET 2017-2018
Personnel	\$2,485,844	\$2,622,000	\$2,394,608	\$2,421,000
Supplies	97,953	132,200	90,979	106,500
Capital Outlay	66,038	74,307	97,739	99,000
Services	181,614	151,910	173,367	195,000
TOTAL	\$2,831,450	\$2,980,417	\$2,756,693	\$2,821,500

# 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
	2015-16	2016-17	2016-17	BUDGET
WORKLOAD MEASURES				2017-18
Number of Citizen Calls	1000	1,000	1,215	1,200
Number of Stray Animals Captured	540	600	547	600



# CITY OF FOREST HILL

## EXPENDITURE SUMMARY

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
EXPENDITURE CATEGORY	2015-16	2016-17	2016-17	2017-18
Personnel	\$ 46,928	\$ 41,550	\$ 45,000	\$ 54,130
Supplies	4,705	17,050	7,000	12,050
Services	<u>11,291</u>	<u>21,600</u>	<u>19,500</u>	<u>26,600</u>
TOTAL	\$ 62,924	\$ 80,200	\$ 71,500	\$ 92,780

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Policies and Procedures Written	Yes	Yes	Yes	Yes
Fire Safety Materials Distributed	1,500	1,500	1,500	2,000
Number of Fire Inspections	153	300	276	300

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Improved Fire Safety Ratings	3	3	3	3

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 178,954	\$ 209,650	\$ 180,000	\$ 184,500
Supplies	1,311	6,130	1,311	5,500
Services	5,464	8,900	8,908	6,800
Capital Outlay	-	-	-	-
TOTAL	\$ 185,728	\$ 224,680	\$ 190,219	\$ 196,800

# 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
	2015-16	2016-17	2016-17	2017-18
Number of Fire Calls	2,196	2,240	2,808	2,900
Number of Fire Inspections	270	300	276	300
Number of Fire Suppression Responses	135	125	158	175

# CITY OF FOREST HILL

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 1,264,577	\$ 1,236,500	\$ 1,206,828	\$ 1,194,200
Supplies	19,587	30,000	18,420	27,650
Capital Outlay	92,687	88,304	60,986	90,000
Capital Leases+	7,572	7,483	4,755	-
Services	24,606	56,270	24,383	50,550
TOTAL	\$ 1,409,030	\$ 1,418,557	\$ 1,315,372	\$ 1,362,400

# 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
	2015-16	2016-17	2016-17	2017-18
Number of EMS Calls	1,428	2,300	2,650	2,800

# CITY OF FOREST HILL

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
EMT Certifications Maintained	15	16	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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ -	\$ -	\$ -	\$ -
Supplies	2,843	3,000	1,764	3,000
Services	21,846	22,000	21,846	22,000
Capital Outlay	1,709	2,500	1,709	1,700
TOTAL	\$ 26,398	\$ 27,500	\$ 25,319	\$ 26,700

# CITY OF FOREST HILL



## GARAGE

FUND/ DEPARTMENT/ PROGRAM: 01-24-00, 01-24-11, 01-24-16, 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Fleet Vehicles/ Equipment Maintained	140	100	117	117

### PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
% of Vehicles Maintained per Manufacturer's Schedule	90	95	87	90



# CITY OF FOREST HILL

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY				
	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 70,700	\$ 71,000	\$ 69,000	\$ 68,000
Supplies	992	1,000	3,000	1,000
Services	121,101	100,750	151,700	137,965
Capital Outlay	-	-	-	-
TOTAL	\$ 192,793	\$ 172,750	\$ 223,700	\$ 206,965

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Buildings Maintained	8	8	8	8

### PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
% of Buildings in Operation	100%	100%	100%	100%

# CITY OF FOREST HILL

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL	BUDGET	ESTIMATED	ADOPTED
	2015-16	2016-17	2016-17	BUDGET 2017-18
Personnel	\$ 62,430	\$ 60,400	\$ 62,000	\$ 60,900
Supplies	21,220	26,400	25,800	22,400
Capital Outlay	10,384	24,500	24,500	13,000
Other Services	<u>350,053</u>	<u>370,800</u>	<u>330,950</u>	<u>368,000</u>
TOTAL	\$ 444,087	\$ 482,100	\$ 443,250	\$ 464,300

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Insurance Policies	100	100	100	100
Number of Equipment Leases	23	22	24	23

# CITY OF FOREST HILL

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
% Coverage for Property Loss	100%	100%	100%	100%

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ -	\$ 89,500	\$ -	\$ 89,000
Supplies	-	-	-	-
General Insurance	91,541	200,000	200,000	200,000
Unemployment Insurance	19,373	10,000	13,000	20,000
Services	42,430	60,500	48,000	53,800
Capital Leases	5,593	13,000	10,000	10,000
TOTAL	\$ 158,937	\$ 373,000	\$ 271,000	\$ 372,800

# 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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
JUVENILE CASE MANAGER FEE	\$ 22,054	\$ 20,000	\$ 20,000	\$ 20,000
INTEREST INCOME	-	-	-	-
<b>TOTAL REVENUES</b>	<b>22,054</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>EXPENDITURES</b>				
SALARIES AND BENEFITS	19,507	17,020	19,507	19,600
SUPPLIES	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>19,507</b>	<b>17,020</b>	<b>19,507</b>	<b>19,600</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,547</b>	<b>2,980</b>	<b>493</b>	<b>400</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
INTERFUND TRANSFERS	-	-	-	-
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>2,547</b>	<b>2,980</b>	<b>493</b>	<b>400</b>
<b>ACCRUAL ADJUSTMENT FOR GAAP</b>				
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	65,771	68,318	68,318	68,811
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	<u>\$ 68,318</u>	<u>\$ 71,298</u>	<u>\$ 68,811</u>	<u>\$ 69,211</u>



# 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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
TECHNOLOGY FEE	\$ 17,869	\$ 18,000	\$ 19,571	\$ 19,500
INTEREST INCOME	9	100	8	100
MISCELLANEOUS	2,000			
<b>TOTAL REVENUES</b>	<b>19,878</b>	<b>18,100</b>	<b>19,579</b>	<b>19,600</b>
<b>EXPENDITURES</b>				
SUPPLIES, OTHER RENTAL AND CONTRACTED SERVICES	18,922	6,500	13,107	19,150
DATA PROCESSING EQUIPMENT	21,234	7,500	1,216	20,000
PUBLIC SAFETY EQUIPMENT	-	-	-	-
TRAINING	-	2,500	-	300
<b>TOTAL EXPENDITURES</b>	<b>40,156</b>	<b>16,500</b>	<b>14,323</b>	<b>39,450</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(20,277)</b>	<b>1,600</b>	<b>5,256</b>	<b>(19,850)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
INTERFUND TRANSFERS	-	-	-	-
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>(20,277)</b>	<b>1,600</b>	<b>5,256</b>	<b>(19,850)</b>
<b>ACCRUAL ADJUSTMENT FOR GAAP</b>				
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	50,597	30,320	30,320	35,576
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	<u>\$ 30,320</u>	<u>\$ 31,920</u>	<u>\$ 35,576</u>	<u>\$ 15,726</u>

# 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 2017-2018**

	<b>ACTUAL 2015-16</b>	<b>BUDGET 2016-17</b>	<b>ESTIMATE 2016-17</b>	<b>ADOPTED BUDGET 2017-18</b>
<b>REVENUES</b>				
SECURITY FEE	\$ 13,386	\$ 16,000	\$ 12,000	\$ 10,000
INTEREST INCOME	-	-	-	-
<b>TOTAL REVENUES</b>	<b>13,386</b>	<b>16,000</b>	<b>12,000</b>	<b>10,000</b>
<b>EXPENDITURES</b>				
SALARIES & BENEFITS	-	6,900	-	-
MINOR EQUIPMENT	-	5,000	-	100
TRAVEL	-	1,000	-	200
TRAINING	1,618	1,500	1,618	1,000
PUBLIC SAFETY	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,618</b>	<b>14,400</b>	<b>1,618</b>	<b>1,300</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>11,768</b>	<b>1,600</b>	<b>11,544</b>	<b>8,700</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
INTERFUND TRANSFERS	-	-	-	-
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>11,768</b>	<b>1,600</b>	<b>11,544</b>	<b>8,700</b>
<b>ACCRUAL ADJUSTMENT FOR GAAP</b>				
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	83,470	95,238	95,238	106,782
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	<u>\$ 95,238</u>	<u>\$ 96,838</u>	<u>\$ 106,782</u>	<u>\$ 115,482</u>

# 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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
MOTEL TAXES	\$ 460,959	\$ 350,000	\$ 415,000	\$ 460,000
INTEREST INCOME	1,405	500	1,800	1,500
MISCELLANEOUS REVENUE	6	-	-	100
<b>TOTAL REVENUES</b>	<b>462,370</b>	<b>350,500</b>	<b>416,800</b>	<b>461,600</b>
<b>EXPENDITURES</b>				
PUBLIC RELATIONS	-	10,000	-	100
COMMUNITY DEVELOPMENT	-	-	-	-
CAPITAL PURCHASES-MULTI-PURPOSE BUILDING	-	-	-	-
MEMORIAL PARK ADDITIONS	-	10,000	-	1,100
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>462,370</b>	<b>330,500</b>	<b>416,800</b>	<b>460,400</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
INTERFUND TRANSFERS	-	-	-	-
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>462,370</b>	<b>330,500</b>	<b>416,800</b>	<b>460,400</b>
<b>ACCRUAL ADJUSTMENT FOR GAAP</b>				
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	1,609,327	2,071,698	2,071,698	2,488,498
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	<u>\$ 2,071,697</u>	<u>\$ 2,402,198</u>	<u>\$ 2,488,498</u>	<u>\$ 2,948,898</u>

# 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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
DONATIONS	\$ 2,622	\$ 1,000	\$ 1,000	\$ -
MISCELLANEOUS	-	-	-	-
INTEREST INCOME	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,622</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>EXPENDITURES</b>				
PARKS & RECREATION	-	5,000	5,000	-
SUPPLIES	-	200	200	-
CONTRACTUAL SERVICES	-	500	500	-
EQUIPMENT	-	400	400	-
COMMUNITY DEVELOPMENT	-	100	100	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>6,200</b>	<b>6,200</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,622</b>	<b>(5,200)</b>	<b>(5,200)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
INTERFUND TRANSFERS	-	5,000	5,000	-
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>2,622</b>	<b>(200)</b>	<b>(200)</b>	<b>-</b>
<b>BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1</b>	<b>316,063</b>	<b>318,685</b>	<b>318,685</b>	<b>318,685</b>
<b>ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 318,685</b>	<b>\$ 318,685</b>	<b>\$ 318,685</b>	<b>\$ 318,685</b>

# 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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
FORFEITURES	\$ 2,003	\$ -	\$ 893	\$ -
INTEREST INCOME	-	-	42	-
<b>TOTAL REVENUES</b>	<b>2,003</b>	<b>-</b>	<b>935</b>	<b>-</b>
<b>EXPENDITURES</b>				
ASSET FORFEITURE EXPENDITURES	-	-	-	-
PUBLIC SAFETY	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,003</b>	<b>-</b>	<b>935</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
INTERFUND TRANSFERS	-	-	-	-
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>2,003</b>	<b>-</b>	<b>935</b>	<b>-</b>
<b>ACCRUAL ADJUSTMENT FOR GAAP</b>				
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	14,198	16,201	16,201	17,136
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	<u>\$ 16,201</u>	<u>\$ 16,201</u>	<u>\$ 17,136</u>	<u>\$ 17,136</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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
DONATIONS	\$	\$	\$	\$
MISCELLANEOUS	300	-	-	-
<b>TOTAL REVENUES</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
PUBLIC RELATIONS		-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
INTERFUND TRANSFERS	-	-	-	-
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1</b>	<b>6,594</b>	<b>6,894</b>	<b>6,894</b>	<b>6,894</b>
<b>ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 6,894</b>	<b>\$ 6,894</b>	<b>\$ 6,894</b>	<b>\$ 6,894</b>

# 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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
SALES TAXES	\$ 706,668	\$ 665,500	\$ 700,000	\$ 725,000
MIXED BEVERAGE SALES TAX	-	500	-	-
INTEREST	773	200	1,800	-
MISCELLANEOUS	6,906	200	-	-
<b>TOTAL REVENUES</b>	<b>714,347</b>	<b>666,400</b>	<b>701,800</b>	<b>725,000</b>
<b>EXPENDITURES</b>				
COMMUNITY DEVELOPMENT	144,268	177,429	163,807	171,850
PLANNING	-	-	-	-
BUILDINGS	-	-	-	-
MISCELLANEOUS	-	-	-	10
<b>TOTAL EXPENDITURES</b>	<b>144,268</b>	<b>177,429</b>	<b>163,807</b>	<b>171,860</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>570,079</b>	<b>488,971</b>	<b>537,993</b>	<b>553,140</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
TRF TO GENERAL FUND	-	(35,000)	(35,000)	-
TRF TO DEBT SERVICE FUND	(433,962)	(429,323)	(429,323)	(167,753)
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(433,962)</b>	<b>(464,323)</b>	<b>(464,323)</b>	<b>(167,753)</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>				
<b>AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>136,117</b>	<b>24,648</b>	<b>73,670</b>	<b>385,387</b>
<b>ACCRUAL ADJUSTMENT FOR GAAP</b>				
<b>BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1</b>	<b>501,873</b>	<b>637,990</b>	<b>637,990</b>	<b>711,660</b>
<b>ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 637,990</b>	<b>\$ 662,638</b>	<b>\$ 711,660</b>	<b>\$ 1,097,047</b>

# CITY OF FOREST HILL

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of New Businesses	9	5	7	5
Assisting businesses with Zoning Plans & Issues	10	15	40	30
Marketing updates	25	50	25	25
Updates to Economic Development pages on city website	5	20	23	25

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 130,226	\$ 134,085	\$ 130,000	\$ 136,150
Supplies	605	1,250	1,200	700
Services	13,434	42,444	40,000	35,010
Capital Outlay	-	-	-	-
Inter-fund Transfer to General Fund	-	35,000	35,000	-
Admin Charges to Gen Fund	-	-	-	-
Inter-fund Transfer to Debt Service Fund	433,962	429,323	429,323	167,753
TOTAL	\$ 578,229	\$ 642,102	\$ 635,523	\$ 339,613

# 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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
STREET SALES TAX	\$ 356,786	\$ 330,000	\$ 290,169	\$ 375,000
MIXED BEVERAGE SALES TAX	.50	300	-	-
INTEREST	581	200	750	600
MISCELLANEOUS	-	-	-	-
<b>TOTAL REVENUES</b>	<b>357,368</b>	<b>330,500</b>	<b>290,919</b>	<b>375,600</b>
<b>EXPENDITURES</b>				
STREET MAINTENANCE/ IMPROVEMENTS	-	-	-	-
SUPPLIES	-	-	-	-
ENGINEERING SERVICES	-	-	-	-
STREETS IMPROVEMENTS	47,403	330,500	261,908	300,000
EQUIPMENT RENTALS	-	-	-	-
CAPITAL OUTLAY	249,233	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>296,636</b>	<b>330,500</b>	<b>261,908</b>	<b>300,000</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFER TO CAPITAL IMPROVEMENTS FUND	-	-	-	-
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>				
<b>AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>60,732</b>	<b>-</b>	<b>28,779</b>	<b>75,600</b>
<b>ACCRUAL ADJUSTMENT FOR GAAP</b>				
<b>BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1</b>	<b>196,863</b>	<b>257,595</b>	<b>257,595</b>	<b>286,374</b>
<b>ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 257,595</b>	<b>\$ 257,595</b>	<b>\$ 286,374</b>	<b>\$ 361,974</b>

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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
STORM WATER FEES	285,266	300,000	275,528	285,000
INTEREST INCOME	-	-	-	-
<b>TOTAL REVENUES</b>	<b>285,266</b>	<b>300,000</b>	<b>275,528</b>	<b>285,000</b>
<b>EXPENDITURES</b>				
SALARIES & BENEFITS	91,980	94,300	83,192	98,100
EQUIPMENT LEASE (TRUCK)	58,750	12,500	10,000	59,000
STORM WATER IMPROVEMENTS	27,605	10,000	18,970	20,000
<b>TOTAL EXPENDITURES</b>	<b>178,335</b>	<b>116,800</b>	<b>112,162</b>	<b>177,100</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	106,931	183,200	163,366	107,900
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>		-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED ACCRUAL ADJUSTMENT FOR GAAP	106,931	183,200	163,366	107,900
BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1	<b>487,373</b>	<b>594,304</b>	<b>594,304</b>	<b>757,670</b>
ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30	<b>594,304</b>	<b>777,504</b>	<b>757,670</b>	<b>865,570</b>



# 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 2017-2018 is \$0.111212 per \$100 of assessed valuation, or 11.23% 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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
PROPERTY TAXES CURRENT	\$ 489,949	\$ 539,911	\$ 518,000	\$ 506,754
PROPERTY TAXES DELINQUENT	7,182	30,000	18,000	8,000
PENALTY & INTEREST	13,305	15,000	13,000	13,500
INTEREST	92	50	2,000	2,000
<b>TOTAL REVENUES</b>	<b>510,528</b>	<b>584,961</b>	<b>551,000</b>	<b>530,254</b>
<b>EXPENDITURES</b>				
<b>DEBT SERVICE</b>				
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	114,999	120,000	120,000	125,000
INTEREST - CO SERIES 2007	71,866	67,068	67,068	61,997
PRINCIPAL - CO SERIES 2009	140,000	145,000	145,000	80,000
INTEREST - CO SERIES 2009	46,906	41,919	41,919	37,782
PRINCIPAL - GO REFUNDING 2011	133,950	133,950	133,950	173,850
INTEREST - GO REFUNDING 2011	33,822	30,474	30,474	26,626
PRINCIPAL - GO REFUNDING 2014	390,000	395,000	395,000	140,000
INTEREST - GO REFUNDING 2014	43,962	34,323	34,323	27,753
AGENT FEES	828	1,500	828	1,000
<b>TOTAL EXPENDITURES</b>	<b>976,334</b>	<b>969,234</b>	<b>968,560</b>	<b>674,008</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(465,807)</b>	<b>(384,273)</b>	<b>(417,560)</b>	<b>(143,754)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
OTHER FINANCING SOURCES-DEBT ISSUANCE	-	-	-	-
TRF FROM GENERAL FUND	-	-	-	-
TRF FROM COMMUNITY DEVELOPMENT CORP	433,962	429,323	433,962	167,753
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>433,962</b>	<b>429,323</b>	<b>433,962</b>	<b>167,753</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING NET INCREASE (DECREASE) IN RESOURCES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>(31,845)</b>	<b>45,050</b>	<b>16,402</b>	<b>23,999</b>
<b>ACCRUAL ADJUSTMENT FOR GAAP</b>	<b>151,470</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1</b>	<b>171,060</b>	<b>290,685</b>	<b>290,685</b>	<b>307,087</b>
<b>ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 290,685</b>	<b>\$ 335,735</b>	<b>\$ 307,087</b>	<b>\$ 331,086</b>

# CITY OF FOREST HILL

## CALCULATION OF LEGAL DEBT

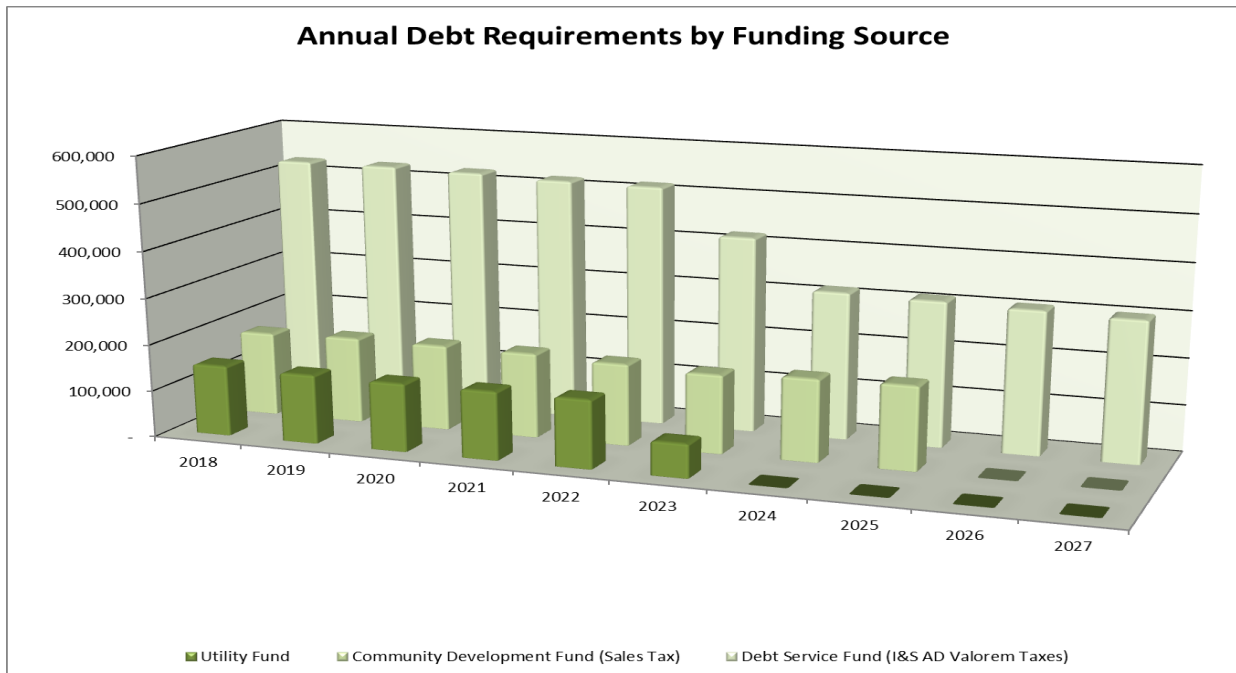
### Calculation of Legal Debt Margin

Net Taxable Value	\$ 442,923,329
Adopted I&S Tax Rate / \$100 valuation	\$ 0.111212
Adopted I&S Tax Levy	\$ 492,584
Maximum Allowed I&S Tax Rate / \$100 valuation	\$ 1.50
Maximum Allowed I&S Tax Levy @ 90% Collections	\$ 6,643,849
Adopted I&S Tax Levy at 90% of the Maximum Allowed I&S Tax Levy	8.24%

# 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
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
<b>TOTAL</b>	<b>\$ 808,900</b>	<b>\$ 1,429,064</b>	<b>\$ 4,278,647</b>	<b>\$ 6,516,611</b>



# CITY OF FOREST HILL

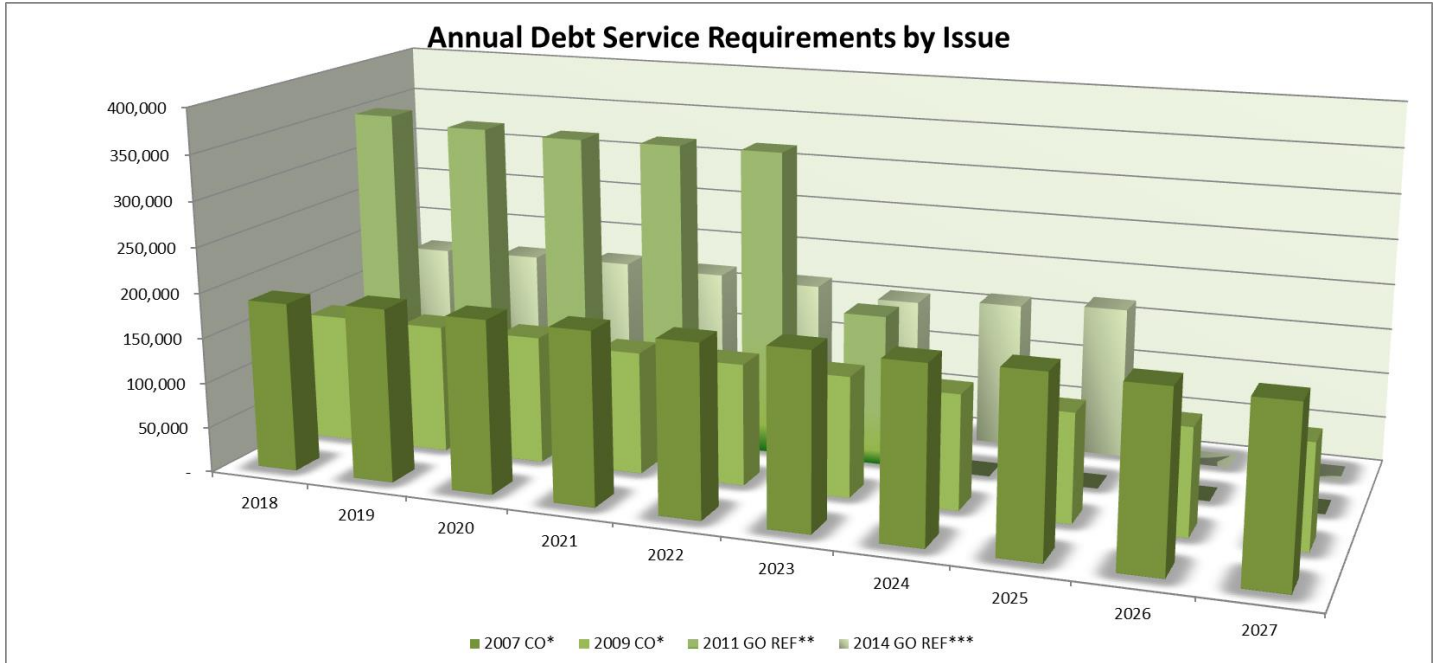
## City of Forest Hill Annual Debt Service Requirements By Issue For the Fiscal Year Beginning October 1, 2017

Fiscal Year	2007 CO*	2009 CO*	2011 GO REF**	2014 GO REF***	Annual Total
2018	186,997	117,781	351,713	167,753	824,244
2019	191,615	119,481	343,325	169,253	823,674
2020	190,922	120,981	339,100	170,630	821,633
2021	190,023	117,381	339,650	166,946	814,000
2022	188,916	118,681	339,900	163,262	810,759
2023	192,499	119,781	167,475	154,640	634,395
2024	190,772	115,781	-	160,956	467,509
2025	193,734	111,594	-	167,026	472,354
2026	191,385	112,109	-	-	303,494
2027	188,830	112,406	-	-	301,236
<b>TOTAL</b>	<b>\$ 1,905,690</b>	<b>\$ 1,165,978</b>	<b>\$ 1,881,163</b>	<b>1,320,466</b>	<b>\$ 6,273,297</b>

\* 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%)



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
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>\$ 1,560,000</u>		<u>\$ 345,690</u>	<u>\$ 1,905,690</u>

Total Outstanding Bonds \$1,560,000

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
2018	955,000	80,000	4.000%	37,781	117,781
2019	875,000	85,000	4.000%	34,481	119,481
2020	790,000	90,000	4.000%	30,981	120,981
2021	700,000	90,000	4.000%	27,381	117,381
2022	610,000	95,000	4.000%	36,681	118,681
2023	515,000	100,000	4.000%	19,781	119,781
2024	415,000	100,000	4.000%	15,781	115,594
2025	315,000	100,000	4.375%	11,594	111,594
2026	215,000	105,000	4.375%	7,109	112,109
2027	110,000	110,000	4.375%	2,406	112,406
		<u>\$ 955,000</u>		<u>\$210,978</u>	<u>\$1,165,978</u>

Total Outstanding Bonds \$955,000

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
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>\$988,950</u>		<u>\$83,313</u>	<u>\$1,072,263</u>

Total Outstanding Bonds \$988,950  
 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

Year Ending Sept. 30	Debt Outstanding		Interest		Total
	Oct. 1	Principal	Rate	Interest	
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>\$746,050</u>		<u>\$62,850</u>	<u>\$808,900</u>

Total Outstanding Bonds \$746,050  
 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

<b>Year Ending Sept. 30</b>	<b>Debt Outstanding Oct. 1</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
	<b>TOTAL</b>	<b><u>\$1,200,000</u></b>	<b><u>\$120,467</u></b>	<b><u>\$1,320,467</u></b>

Total Outstanding Bonds \$1,320,467  
 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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
INTEREST	\$ 2,039	\$ 1,200	\$ 4,500	\$ 2,000
<b>TOTAL REVENUES</b>	<b>2,039</b>	<b>1,200</b>	<b>4,500</b>	<b>2,000</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT	-	-	-	-
CAPITAL OUTLAY:	-	-	-	-
MULTI-PURPOSE Building	-	-	-	-
PARKS	-	-	-	-
LAND IMOROVEMENTS	20,114	-	-	-
FIRE TRUCK	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>20,114</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
OTHER FINANCING SOURCES – DEBT ISSUANCE	-	-	-	-
OTHER FINANCING USES – DEBT ISSUANCE	-	-	-	-
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED</b>	<b>(18,075)</b>	<b>1,200</b>	<b>4,500</b>	<b>2,000</b>
<b>ACCUAL ADJUSTMENT FOR GAAP</b>	<b>563,124</b>	<b>545,049</b>	<b>545,049</b>	<b>550,749</b>
<b>BEGINNING UNRESERVED FUND BALANCE, OCTOBER 1</b>	<b>545,049</b>	<b>546,249</b>	<b>550,749</b>	<b>552,749</b>
<b>ENDING UNRESERVED FUND BALANCE, SEPTEMBER 30</b>	<b>\$ 545,049</b>	<b>\$ 546,249</b>	<b>\$ 550,749</b>	<b>\$ 552,749</b>



# 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
<b>Total Street Construction/ Rehabilitation Costs (excluding engineering, survey and support)</b>						<b>\$ 2,001,672</b>

[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 2017-18 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:

2017 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

2018 STREET PROJECTS FUNDING SOURCE			
BUDGETED AMOUNTS			
	FY 2017	FY 2018	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 2017-2018**

	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	ADOPTED BUDGET 2017-18
<b>REVENUES</b>				
WATER SALES	\$ 2,237,190	\$ 2,400,000	\$ 2,300,000	\$ 2,400,000
SEWER SERVICES	2,272,617	2,200,000	2,350,000	2,555,555
TAP & COLLECTION FEES	77,464	50,000	94,000	89,000
DELINQUENT CHARGES	134,967	130,000	135,000	135,000
MISCELLANEOUS	70,095	165,000	50,000	54,700
MERCHANT FEES	31,942	12,000	12,000	15,000
INTEREST	1,186	500	2,800	1,500
<b>TOTAL REVENUES</b>	<b>4,825,645</b>	<b>4,957,500</b>	<b>4,943,800</b>	<b>5,250,755</b>
<b>EXPENDITURES</b>				
PUBLIC WORKS - OPERATIONS	3,613,689	3,697,300	3,450,000	4,234,550
UTILITY BILLING	440,293	498,100	400,000	486,350
CAPITAL OUTLAY				
DEBT SERVICE:				
INTEREST - 2002 CO'S	-			
PRINCIPAL - GO REFUNDING 2011	101,050	101,050	101,050	131,500
INTEREST - GO REFUNDING 2011	27,698	22,989	22,989	20,086
FISCAL CHARGES	323	500	323	500
BOND AMORITIZATION	-	3,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,183,053</b>	<b>4,322,939</b>	<b>3,974,362</b>	<b>4,872,636</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>642,592</b>	<b>634,561</b>	<b>969,438</b>	<b>378,119</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
CAPITAL LEASE PROCEEDS	-	-	-	-
TRANSFER TO GENERAL FUND	(372,270)	(413,000)	(413,000)	(236,111)
<b>NET TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(372,270)</b>	<b>(413,000)</b>	<b>(413,000)</b>	<b>(236,111)</b>
<b>NET INCREASE (DECREASE) IN RESOURCES</b>	<b>270,322</b>	<b>221,561</b>	<b>556,438</b>	<b>142,008</b>
<b>ACCRUAL ADJUSTMENT FOR GAAP</b>				
<b>BEGINNING BUDGETARY FUND BALANCE</b>	<b>7,026,139</b>	<b>7,296,461</b>	<b>7,296,461</b>	<b>7,852,899</b>
<b>ENDING BUDGETARY FUND BALANCE</b>	<b>7,296,461</b>	<b>7,619,072</b>	<b>7,852,899</b>	<b>7,994,907</b>

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Utility Accounts	4,185	4,400	4169	4359
Number of Billing Cycles per Month	2	2	2	2
Number of New Accounts	550	600	904	994
Number of Meter Replacements	80	80	391	656
Number of Final Accounts	542	550	583	617
Number of Account Adjustments	101	80	148	2,364

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
% 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 226,551	\$ 291,000	\$ 265,320	\$ 270,800
Supplies	74,413	49,500	72,449	75,150
Services	139,329	110,100	139,044	140,400
Capital Outlay	-	47,500	-	-
TOTAL	\$ 440,293	\$ 498,100	\$ 476,813	\$ 486,350

# 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 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Number of Infrastructure Repairs/ Maintenance Projects	160	160	158	158
Number of System Expansion Projects	2	2	2	2
Number of Citizen Requests	2,000	2,000	2,125	2,125

# CITY OF FOREST HILL

## PRODUCTIVITY MEASURES

PRODUCTIVITY MEASURES	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
% Decrease in System Repairs	10%	10%	10%	10%
% Decrease in System Leaks/ Lost Water	15%	20%	15%	20%

## EXPENDITURE SUMMARY

EXPENDITURE CATEGORY	ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	ADOPTED BUDGET 2017-18
Personnel	\$ 780,955	\$ 885,900	\$ 895,519	\$ 901,550
Supplies	60,869	81,800	60,689	62,500
Services	2,771,865	2,729,600	2,493,792	3,270,500
Capital Outlay	-	-	-	-
TOTAL	\$ 3,613,689	\$ 3,697,300	\$ 3,450,000	\$ 4,234,550

# 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	2015-16	2016-17	2016-17	2017-18
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	2015-16	2016-17	2016-17	2017-18
% of Debt Service Payments on Time	100%	100%	100%	100%

## EXPENDITURE SUMMARY

	ACTUAL	BUDGET	ESTIMATED	ADOPTED BUDGET
EXPENDITURE CATEGORY	2015-16	2016-17	2016-17	2017-18
Debt Principal	\$ 101,050	101,050	\$ 101,050	\$ 131,150
Debt Interest	27,698	22,989	22,989	20,086
Capital Lease Principal	-	-	-	-
Capital Lease Interest	-	-	-	-
Agent Fees and amortization	323	3,500	300	500
Contractual Services	-	-	-	-
Capital Outlay	-	-	-	-
Inter-fund Transfer to General Fund	372,270	413,000	412,386	236,111
TOTAL	\$ 501,341	\$ 540,539	\$ 536,725	\$ 387,847

# CITY OF FOREST HILL



## *Personnel Schedule*

# CITY OF FOREST HILL

## PERSONNEL SCHEDULE

Program	Position	Number of Authorized Full-Time Equivalents (FTE's)		
		FY 2016-17	FY 2016-17	FY 2017-18
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

# CITY OF FOREST HILL



## *Budget Ordinances*



# CITY OF FOREST HILL

## CITY OF FOREST HILL ORDINANCE NO. 2017-09-07

**AN ORDINANCE ADOPTING THE BUDGET FOR FISCAL YEAR OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018 FOR THE CITY OF FOREST HILL, TEXAS.**

**WHEREAS**, heretofore a budget for the fiscal year October 1, 2017 through September 30, 2018 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.

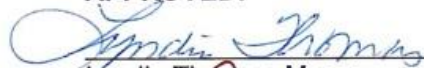
**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FOREST HILL, TEXAS:**

### I.


**THAT** the City Council hereby ratifies, adopts and approves the budget filed herewith as Exhibit A for the fiscal year October 1, 2017 through September 30, 2018.

**PASSED AND APPROVED** by the City Council of the City of Forest Hill, Texas on this the 26<sup>th</sup> day of September 2017 by a vote of 7 ayes, 0 nays, and 0 absent.

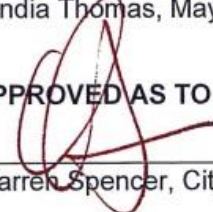
**APPROVED:**

  
Lyndia Thomas, Mayor

**ATTEST:**

  
Othel Murphree, City Secretary

**APPROVED AS TO FORM:**

  
Warren Spencer, City Attorney

# CITY OF FOREST HILL

CITY OF FOREST HILL, TEXAS

RESOLUTION NO. 08-2017

**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 2017 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.

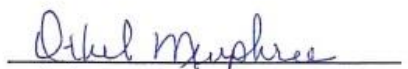
**Passed and Adopted** by the City Council of the City of Forest Hill, Texas this 19<sup>th</sup> day of September 2017.

**APPROVED:**

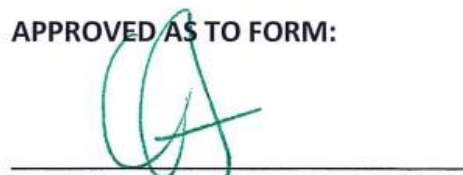


Lyndia Thomas, Mayor

**ATTEST:**

  
Othel Murphree, City Secretary

**APPROVED AS TO FORM:**

  
Warren Spencer, City Attorney

# CITY OF FOREST HILL

## CITY OF FOREST HILL

### ORDINANCE NO. 2017-09-08

**AN ORDINANCE OF THE CITY OF FOREST HILL, TEXAS APPROVING AND ADOPTING THE TAX RATE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018 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 2017-2018 would impose an amount of taxes that would exceed the levy for Fiscal Year 2016-2017; 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 2017-2018 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 exceed the Rollback Rate; and

**WHEREAS**, this Tax Rate will raise more taxes for maintenance and operations than last year's tax rate; and

**WHEREAS**, the Tax Rate will effectively be raised by 8.23 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$ 86.00; and

**WHEREAS**, upon full review of and consideration of the matter, the City Council is of the opinion that the proposed Tax Rate for Fiscal Year 2017-2018 should be approved and adopted for Fiscal Year 2017-2018.

**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 2017-2018 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:

\$0.878788 for purposes of General Fund maintenance and operation.

\$0.111212 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.

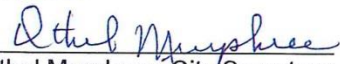
# CITY OF FOREST HILL

**DULY PASSED AND APPROVED**, this the 26<sup>th</sup> day of September 2017.

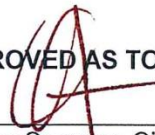
**APPROVED:**

  
Lyndia Thomas, Mayor

**ATTEST:**

  
Othel Murphree, City Secretary

**APPROVED AS TO FORM:**

  
Warren Spender, City Attorney

# CITY OF FOREST HILL



## *Glossary*



# CITY OF FOREST HILL

## 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

# CITY OF FOREST HILL

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 gage 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.

# CITY OF FOREST HILL

**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



# CITY OF FOREST HILL

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.

# CITY OF FOREST HILL

**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

# CITY OF FOREST HILL

For a purpose. These funds are collected through 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.

# CITY OF FOREST HILL

**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.