



City Budget

**ADOPTED BUDGET
FISCAL YEAR 2023**



WEATHERFORD, TEXAS

Budget Cover Page

October 1, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$937,444, which is a 6.6 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll is \$781,205.

Property Tax Rate Comparison

	FY23	FY22
Property Tax Rate:	\$0.456344/\$100	\$0.458100/100
No-New-Revenue Tax Rate:	\$0.456344/\$100	\$0.458139/\$100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.330344/\$100	\$0.324500/\$100
Voter-Approval Tax Rate:	\$0.566353/\$100	\$0.527648/\$100
Debt Rate:	\$0.126000/\$100	\$0.133600/\$100

Total debt obligation for the City of Weatherford, Texas secured by property taxes: \$58,263,362.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Weatherford
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Weatherford, TX for its annual budget for the fiscal year beginning October 1, 2021. 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 communications device. This 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.

City Council



Mayor

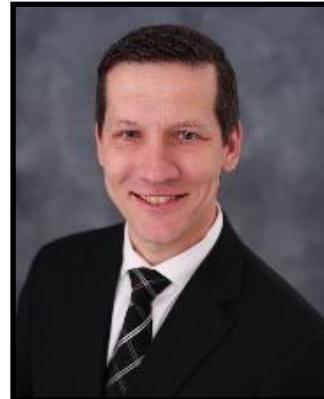
Paul Paschall



Place 1,
Mayor Pro Tem
Heidi Wilder



Place 2
Jeff Robinson



Place 3
Matt Ticzkus



Place 4
Kevin Cleveland

City Administration/Appointed Officials

James Hotopp	City Manager
Lance Arnold	Assistant City Manager/Chief of Police
Brad Burnett	Assistant City Manager/Chief Financial Officer
Aaron Russell	Assistant City Manager
Dawn Brooks	Director, Finance
Chris Accardo	Director, Library Services
Diana Allen	Director, Human Resources
Dustin Deel	Director, Municipal & Community Services
Kaleb Kentner	Director, Development & Neighborhood Services
Jaycob Kirkpatrick	Director, Parks & Recreation
Chad Marbut	Director, Capital Transportation Projects
Malinda Nowell	City Secretary
Jonathan Peacock	Fire Chief
Blake Rexroat	Director, Communications & Marketing
Kiason Turner	Director, Information Technology

Welcome to Weatherford, Texas

The City of Weatherford, incorporated in 1858, adopted its original charter and became a home-rule city in 1918. Located 25 miles west of Fort Worth, Weatherford serves as the seat of Parker County. Weatherford occupies a land area of 26.5 square miles and includes an estimated population of 36,997 (2020 est. from the Census Bureau).

The city is operated under the Council-Manager form of government. Policy-making and legislative authority are vested in a governing council consisting of a Mayor and four council members. The City Council is responsible for passing ordinances, adopting the budget, appointing boards and committees, and hiring the City Manager, Municipal Court Judge, and City Attorney. The Mayor and council members are elected on a non-partisan, at-large basis for staggered three-year terms.

The City Manager is responsible for carrying out the policies and ordinances of the City Council, overseeing the daily operations of the city, and appointing the heads of various departments. The city provides a full range of services including public safety, street maintenance, sanitation, parks and recreation facilities, and a public library.

The board of trustees of the municipal utility system, consisting of the Mayor, two council members, and four trustees appointed by the Council, exercises management control over the electric, water, and wastewater systems that serve the city and much of the area extending from the city to and around the Weatherford Water Supply Reservoir located approximately five miles northeast of the city. The City Manager is also responsible for all utility operations and reports directly to the Municipal Utility Board.



How to Read this Document

This document is designed to take the reader through the City's complete FY23 budget. Because Weatherford's General City Budget is large and somewhat intricate, staff has broken it up into sections. These sections are intended to take the reader from a broad overview of Weatherford to a more detailed look at the budget.

- Pages 14-70 include information regarding Weatherford's operational structure, including descriptions of all funds, a basic organizational structure chart, brief summaries of all budgeted funds and service areas, a major revenue summary, our strategic plan, and budget methodology.
- Pages 71-154 include a full look at the City's major operating fund, the General Fund. This section also delves into a summary of each department located in the General Fund, offering both financial and operational information.
- Other major funds are found in pages 155-202. These include the Solid Waste enterprise fund, debt service schedules, and any major capital project funds currently active.
- Finally, the document concludes with an appendix containing a glossary, financial policies, and all approved decision packages for FY23.

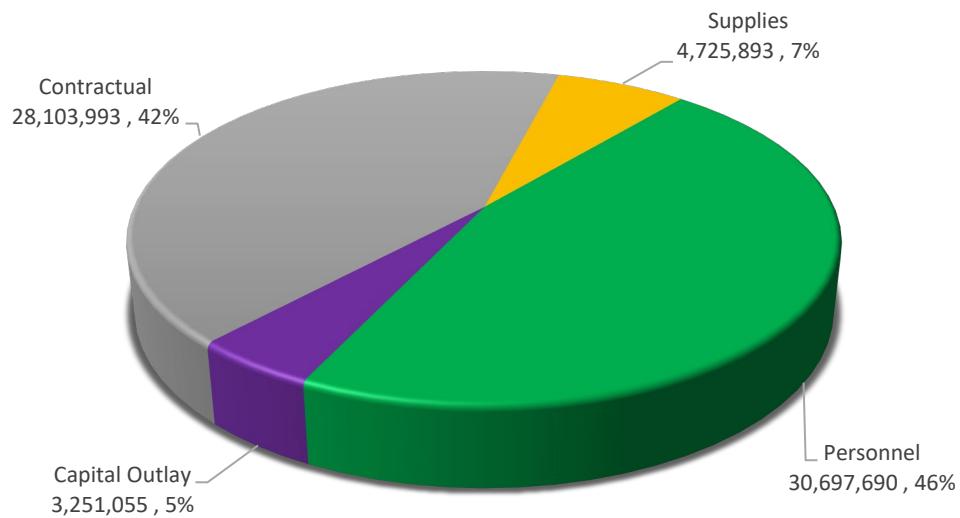
Budget-in-Brief

City Wide Staffing

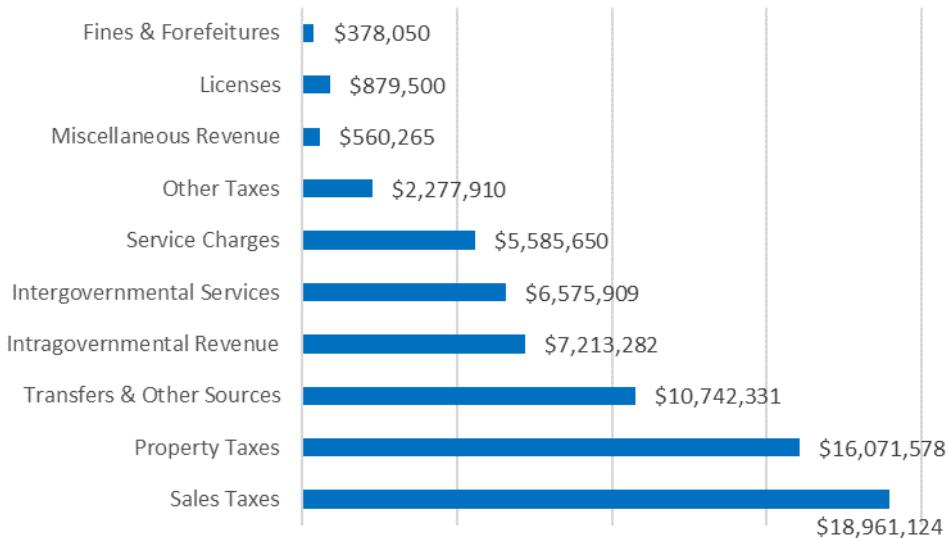
Service Area	Personnel Budget	# of Positions	% of Total
Organizational Management	\$ 2,725,800	22	8.88%
Asset Management	1,318,000	12	4.29%
Total Internal Services	4,043,800	34	13.17%
Total Growth & Development	1,828,100	18	5.96%
Total Infrastructure	1,687,000	21	5.50%
Total Community Quality	4,524,190	70	14.74%
Total Public Safety	18,614,600	170	60.64%
Total External Services	26,653,890	279	86.83%
Total City-Wide	\$ 30,697,690	313	

Budget-in-Brief (continued)

Expenditure Summary



Revenue Summary



Weatherford Facts & Figures

City Government		Demographic (Census Bureau)		
Year Founded	1855	Population Totals		
Incorporated	1858		2000	
Charter Adopted	1918		23,050	
Form of Government	Council-Manager		2010	
			2021	
Physiographic		Change since 2010	33,710	
Land Area (sq. mi.)	28.95		30.72%	
Long/Lat Range	32.759 ° N / 97.797° W	By Sex (2021)		
Public Parkland		Male/Female	49.5%/50.5%	
City Parks: <i>Cartwright, Cherry, Holland Lake, Marshal, McGratton, Miller, Love Street, Soldier Springs</i>		By Race/Ethnicity (2021)		
Trails: <i>Town Creek Hike & Bike Trail, Boardwalk</i>			White, non-Hispanic	
			76.20%	
			Hispanic or Latino	
			3.30%	
Lake Weatherford			Black	
Pool Elevation (ft.)	896	Age Distribution (years)	4.50%	
Surface Area (acres)	1,158		0-4	
Maximum Depth (ft.)	39		5-17	
			18-64	
			65+	
Weather		Income (2021)		
Average Annual Precipitation	35.77 in.		Median Household	
Avg Annual Low Temperature	51° F		\$58,184	
Avg Annual High Temperature	75° F	Other (2021)	Below Poverty Level	
Record High (Jun 1980)	119° F		8.70%	
Record Low (Dec 1989)	-10° F			
		Households	11,528	
		Persons per Household	2.67	

Education		Economic	
Weatherford ISD Enrollment (2020)		Business & Retail	
Pre K-6	4,527	Avg # of monthly Sales Tax Payers (24 mos.)	3,329
7-8	1,298	2021 Sales Tax Remitted	\$18.323m
9/12	2,280	Increase/Decrease from 2020	17.21%
Weatherford College Enrollment		Retail sales tax per capita	\$495.27
Total Enrollment	8,105	Housing	
Male/Female (%)	48.7%/51.3%	Median Market value, owner-occupied home	\$194,103
Educational Attainment (25 years and older)		Single-Family Building Permits (October 2020—September 2021)	471
High School Graduates	87.40%	Single-Family Building Permits (October 2021—July 2022)	464
Bachelor's Degree or Higher	23.00%	Tourism	
Employment		Hotels and Beds & Breakfasts	21
Civilian Labor Force	16,095	Attractions: <i>Chandor Gardens, Clark Gardens, Greenwood Farm, Sheriff's Posse Rodeo, Farmer's Market, Doss Heritage & Cultural Center, Greenwood Cemetery, Museum of the Americas, First Monday Grounds</i>	
Unemployment Rate		Special Events: <i>Weatherford Blooms, Sheriff's Posse Rodeo, Peach Festival, Hometown Heritage, Stampede, Christmas on the Square</i>	
Average Annual	3.30%		
Top Employers			
Weatherford ISD	945		
Medical City	585		
Parker County	485		
City of Weatherford	371		
Wal-Mart	350		
Weatherford College	298		
C.D. Hartnett	276		

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City Manager's Adopted Budget Message

To: Honorable Mayor and Weatherford City Council Members

In accordance with Chapter 102 of the Local Government Code and the City of Weatherford Code of Ordinances, Title 1, Chapter 8, Section 1-8-5 (g), the FY23 adopted budget is hereby submitted for review and consideration. The budget that follows will provide for operations and maintenance of the City of Weatherford from October 1, 2022, through September 30, 2023. It has been developed under the principles and guidance of sound budgeting practices. Said practices assure that revenues are realistically estimated to cover the cost of essential services while leaving a prudent amount of fund balance for emergency or unforeseen circumstances.

Purpose of the Budget

This adopted budget serves as the Annual Operating Plan of the City of Weatherford. It establishes levels of service, determines the allocation of municipal resources, and acts as an operational tool and planning guide. Most importantly, it is a statement about the values and goals of our community. The budget process is the primary time during which staff, citizens, and the City Council engage in a conversation about how to allocate our limited resources towards the objectives that have been laid out.

As laid out in the City's annual budget ordinance, Council's budgetary control is at the department level and fund level, as neither departments nor funds are authorized to exceed their overall budget without approval and adjustment by City Council. For the next month, Council and staff will have the opportunity to deliberate on annual appropriations and funding priorities for FY23. All decisions made during this time will be included in the final adopted budget, set to be accepted by Council on September 13, 2022. Weatherford citizens will also be encouraged to voice their opinions at two separate public hearings, one held on August 23rd on the City's adopted FY23 budget and one held on September 13th for the FY23 property tax rate.

For several years, Weatherford has made structural improvements and revenue enhancements to adequately plan for all foreseeable future costs. The major results of these actions have been employee raises and market adjustments, strategic improvements to parks and street maintenance, dedicated storm water funding, the creation of two Tax Increment Reinvestment Zone, creating a fleet rotation schedule, planning for major compensated absences costs, and creating a capital reserve to help cash fund major projects. On a staff-level, succession planning has also been a focus, as a high number of employee retirements took place in FY21 and FY22 and will continue over the next five years. These actions are emblematic of staff's and Council's passion to see Weatherford continue to grow and prosper in a financially sound manner. This FY23 budget aims to continue the spirit of those actions, honoring the progress that has been made up to this year, while setting the stage for large-scale capital improvement needs looming on the horizon.

Weatherford's Mission: Building a Strong Community

The City of Weatherford provides a multitude of services for its citizens, spanning from public safety and emergency management to ensuring everyone has equal access to the utilities necessary to thrive in this community. With such a wide range of responsibilities, it can be difficult to identify a singular purpose and mission for the staff that helps deliver those services. Our mission: Building a Strong Community, holds that, in every task, objective, and service our staff performs, we will strive to enrich the lives of the citizens

we serve. Through the values of trust, engagement, impact, and purpose, the City's vision is to inspire every person, family, and organization to achieve their highest potential. This budget holds strong to our mission, vision, and values, and ensures that every dollar spent will be in pursuit of building a strong community.

Budget Overview

For FY23, the City's budget as adopted is fiscally balanced and continues to support the City's core services, maintenance, facilities and infrastructure in line with the priorities of the City Council. Budgeted expenditures for all funds of the City of Weatherford for FY23 total \$66,778,631, and are allocated as follows:

Fund	Adopted Budget	% of Total
General Fund	\$ 45,328,575	68%
Debt Service Fund	9,053,103	14%
Capital Projects Funds	4,572,880	7%
Solid Waste Fund	3,272,005	5%
Special Revenue Funds	3,004,229	4%
Stormwater Utility Fund	1,547,639	2%
Total Budget	\$ 66,778,431	100%

The General Fund, accounting for 68% of the total budget, funds the primary operating departments of the City, including police, fire, street maintenance, parks and recreation, libraries, and various other community services and administrative offices. The Capital Projects funds, accounting for approximately 7%, appropriates funding for the continued investment into the City's infrastructure, renovation for Fire Station #1, Town Creek Phase III and annual street maintenance. Funds budgeted for capital projects do not re-appropriate funds already obligated for particular projects by City Council. Funds presented in this budget for appropriation are unobligated funds that are not already appropriated and under construction. The annual debt service requirements on the City's general obligation debt make up 14% of adopted expenditures. Operation of solid waste collections, stormwater utility, Chandor Gardens, Fleet Rotation Fund, and various other funds make up the remaining 11% of the budget.

Budget Process Methodology

The FY23 budget process remains largely unchanged from last year. Departments were directed to submit a line-item budget that held their costs at the same operational level that was adopted in the current budget and submit any requests above that amount individually, with justification, and ranked according to their priorities. The Finance Department reviewed line-item budgets and supplemental requests individually with delegates of each department prior to reviewing them with Assistant City Managers. The approved supplemental requests were then presented to the City Manager for consideration.

Major Revenue Projections

Property Tax Projections

As calculated and published by the Parker County Appraisal District, the City's no-new revenue and voter-approved tax rates are \$0.0.456344 and \$0.566353, respectively. The adopted budget is built using a tax rate of \$0.456344, equal to the no-new-revenue rate. This budget does include an increase of \$937K to

the General Fund (O&M and I&S) over FY22 Budget as a result of new construction, 6.8% increase to the Cities taxable values.

Approved several years ago, one additional penny, equivalent to \$250,000, was added to the adopted tax rate in order to help fund the City's highest capital project priority, a new public safety building. The revenue earned on this penny, along with accumulated cash reserves in the General and Capital Projects funds, will be dedicated to funding the debt service associated with this project, with total construction costs estimated at \$22.3 million. The adopted budget continues the funding of the \$250,000 investment to the Capital Projects fund.

Due to the recent changes to the property tax rate calculation, stemming from SB 2, if the City adopts the adopted tax rate as presented in this budget, the City will "bank" the difference between the No-New Revenue Tax Rate and the Voter-Approved tax rate for a rolling 3-year period. In this instance, the City would "bank" the unused increment of \$0.1126, which will be added to the voter approved rate in next year's calculation.

Sales Tax Projections

There is perhaps no other barometer that can exemplify Weatherford's economic growth better than sales tax. The gains made in such a short period of time are nothing short of incredible and are a testament to our Council's good judgement and growth strategy. During the COVID-19 pandemic, Weatherford saw a 27% increase in sales tax over prior year, which is a great representation of the strong economic growth and stability within the City of Weatherford.

Since FY13, the City's sales tax revenue has gained over \$10.9 million according to FY22 ending projections. During that time period, Weatherford staff and Council has ensured that a substantial portion of that growth will not be considered available for ongoing operations. This decision was made so that the City could build up a substantial buffer between Weatherford's full sales tax receipts and the amount that is relied upon for ongoing operations (which we call the sales tax baseline). In this way, the City builds a much-needed layer of protection against periods of economic decline. Having built in a conservative buffer of 10%, it is in the City's best interest to increase this baseline to one that is more appropriate for our level of revenue. Therefore, the FY23 budget sets the sales tax baseline at \$17.2 million. Because full sales tax receipts are expected to come in at \$18.9 million next year, this action would still leave a \$1.7 million difference between Weatherford's total sales tax revenue and the amount that is relied upon for ongoing operations. The FY23 budgeted projection of \$18.9M represents a 3.5% increase over FY21 actual receipts and 6.5% increase over FY22 adopted budget. This is a more conservative increase than the years past due to the volatility of sales tax revenue and the anticipation of a recession in the near future.

Looking Forward

Although a lot will be accomplished through this budget, there is still much to be done. Weatherford's position of fast growth is a positive one but can still be difficult to manage. First and foremost, our priority as City officials is to ensure consistent levels of service, commensurate with the high-quality City that Weatherford has been for a long time. Staff has worked hard to provide successful government programs and services to the community in an effective and efficient manner. Our adopted budget does this through increasing budget to the levels necessary to continue all departmental operations at their current state and adding funding for long-awaited facility needs. Additionally, this budget maintains our strategic advantage of maintaining a low tax rate, conservative sales tax projections, and overall fiscal discipline.

In conclusion, I wish to thank each department director and supervisor who spent many hours in the preparation of this budget. It is the caliber of those staff members that make the difference we see every

day. I especially want to thank Assistant City Manager's Brad Burnett, Lance Arnold and Aaron Russell who provided invaluable assistance during this process. The City of Weatherford has achieved great things during the current fiscal year. With the leadership of the City Council, we will continue taking steps in the right direction toward providing outstanding services at the best possible cost. We respectfully submit this budget for consideration.

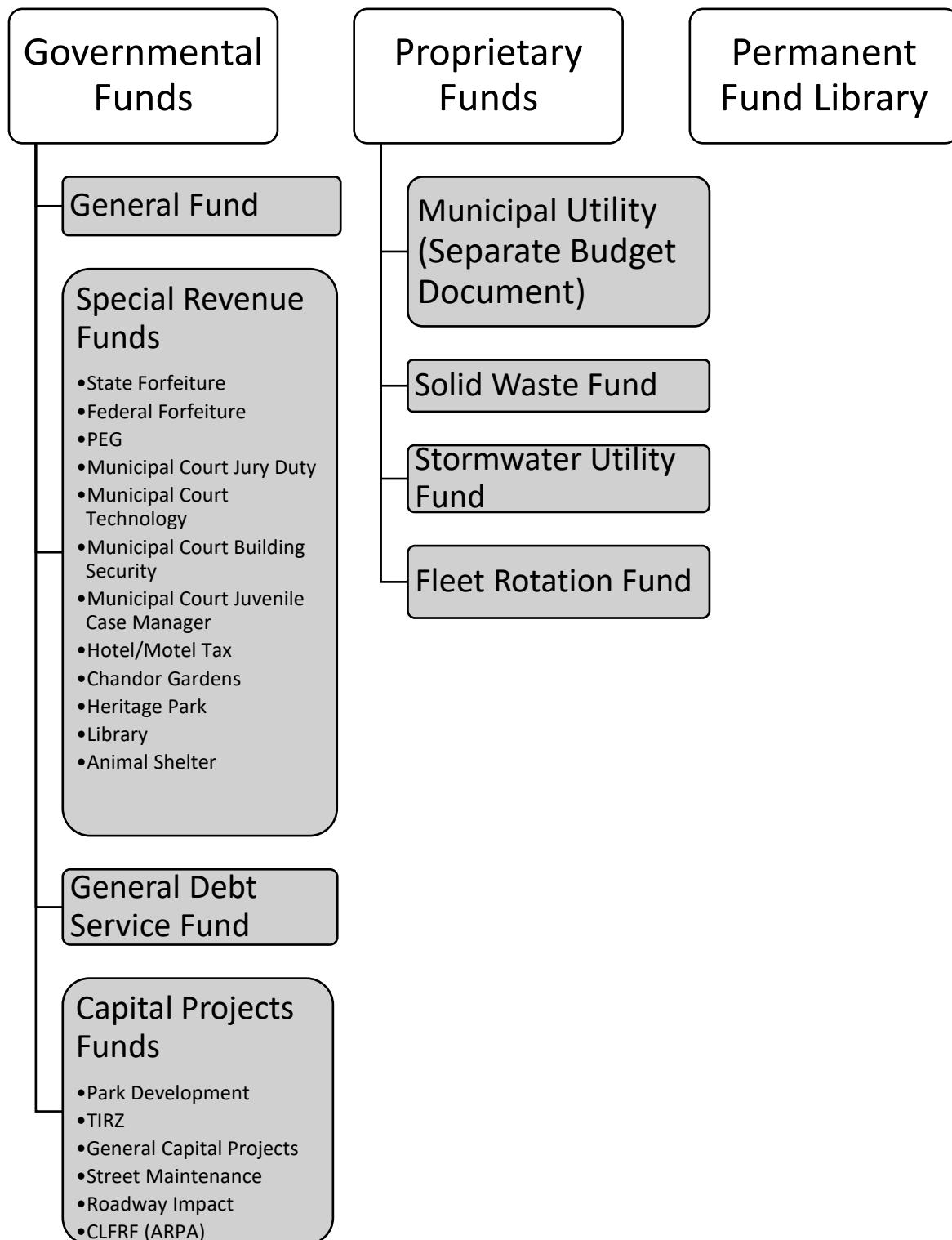
Sincerely,



James Hotopp, City Manager

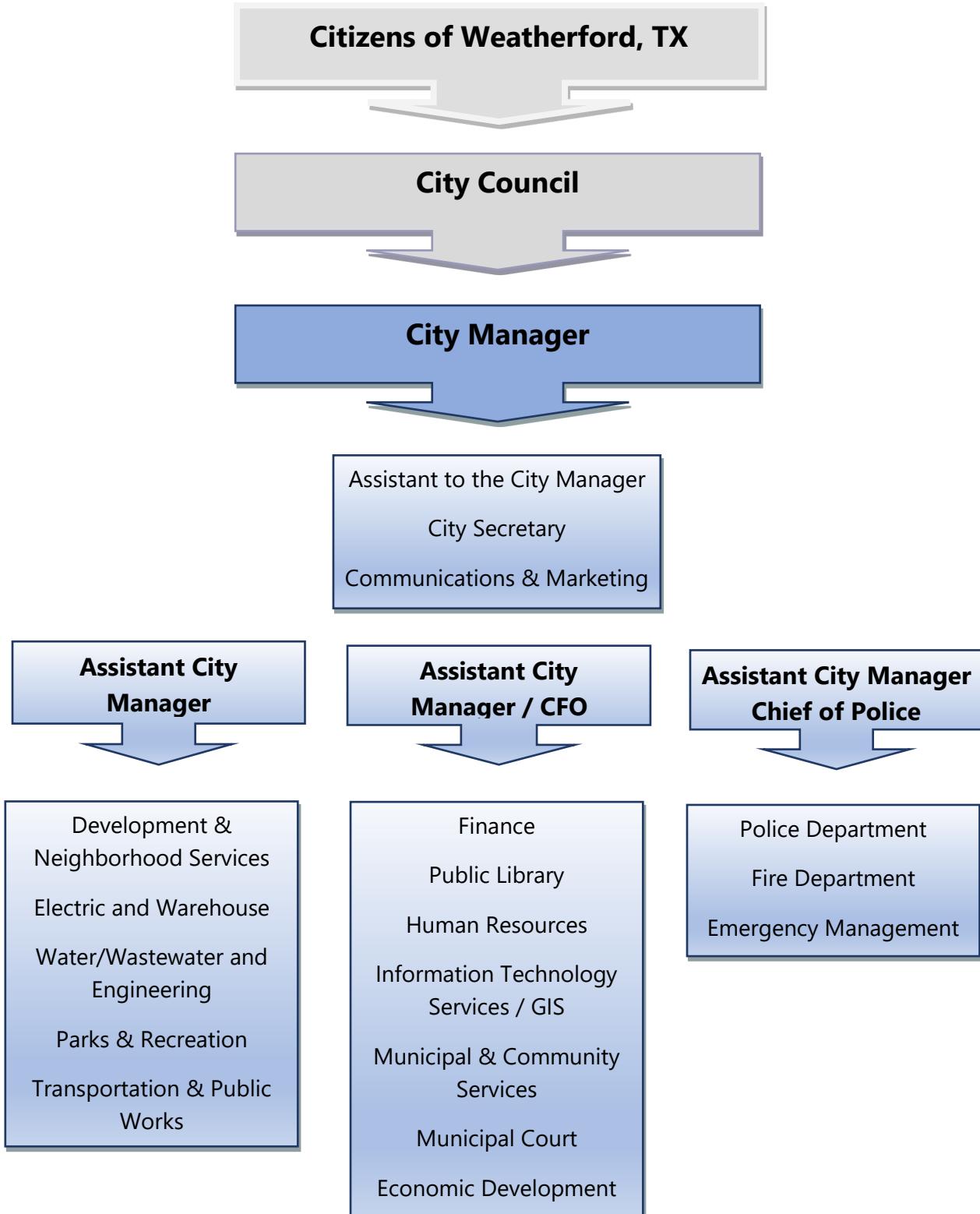


Fund Structure



- The above are all appropriated funds.
- The TIRZ Fund is actually a blended component unit of the City, governed by members appointed to the TIRZ Board.

Organizational Structure



Fund Descriptions

General Fund - this fund is responsible for all general city operations, including Parks & Recreation, Police, Fire, Finance, Municipal Court, Code Enforcement, Planning & Development, and all internal service departments. It is primarily funded through sales tax, property tax, and utility gross receipts and return on investment.

State Forfeiture Fund - this fund is used to account for funds received from the District Attorney's office that have been seized and confiscated during criminal prosecution. These funds are restricted and may only be used for law enforcement operations.

Federal Forfeiture Fund - as with the State Forfeiture Fund, this fund is used to account for funds received from the District Attorney's office that have been seized and confiscated during criminal prosecution. These funds are restricted and may only be used for law enforcement operations.

PEG Funds - this fund was established to account for the City's 1% PEG fee, established by Senate Bill 1087, and is restricted by federal law for use of capital costs related to PEG channel operations.

Municipal Court Jury Duty Fund—This fund was established, as authorized by Article 134.154 of the Local Government Code, to account for a \$0.10 fee to be assessed to each misdemeanor conviction to fund juror reimbursements and otherwise financial jury services.

Municipal Court Technology Fund - this fund was established by action of the City Council (Ordinance 1999-40), as authorized by Article 102-0172 of the Texas Code of Criminal Procedure, to account for a \$4.00 fee assessed on each misdemeanor conviction for the purchase of technological enhancements for the Municipal Court.

Municipal Court Building Security Fund - this fund was established by action of the City Council (Ordinance 336-2008-10), as authorized by Article 102-017 of the Texas Code of Criminal Procedure, to account for a \$3.00 fee assessed on each misdemeanor conviction for the purpose of providing security to the Municipal Court.

Municipal Court Juvenile Case Manager Fund - this fund was established by action of the City Council (Ordinance 46-2009-43), as authorized by Article 102-0174 of the Texas Code of Criminal Procedure, to account for a \$5.00 fee assessed on each misdemeanor conviction to finance the salary and benefits of a juvenile case manager employed by the City as defined under the Code of Criminal Procedure Article 45.0596.

Hotel/Motel Tax Fund - this fund is used to account for the City's hotel/motel occupancy tax that is legally restricted by state law for use in convention center facilities, promotion of tourism, encouragement and promotion of the arts, and historical restoration or preservation per Weatherford Code of Ordinances Article 5 Chapter 6 (Ordinance 3-76) as allowed by Texas Tax Code Chapter 351.

Chandor Gardens Fund - this fund is used to account for the maintenance and operations of Chandor Gardens. Operations are funded through facility rental and tour fees, as well as hotel/motel tax funds.

Vehicle/Equipment Replacement Fund - this fund accounts for purchases of major vehicles and equipment that are on the City's replacement schedule. These purchases are funded through transfers from other departments.

Heritage Park Events Fund - this fund is set up to account for all expenditures and proceeds from events at the Heritage Park event grounds.

Library Special Revenue Fund - this fund is used to account for donations to the public library and profits from the coin-operated copiers in the library, which are restricted for use at the public library.

Animal Shelter Special Revenue Fund - this fund is used to account for donations received for improvements to the Animal Shelter.

General Debt Service Fund - this fund is used to make principle and interest payments on the City's outstanding debt.

Park Development Fund - this fund is used to account for the use of Park Dedication Fees, which are restricted for the development and improvement of the parks system.

Tax Increment Reinvestment Zone (TIRZ) Fund - is used to account for financial resources being accumulated for construction projects within both reinvestment zones. The TIRZ Fund is actually a blended component unit of the City, governed by members appointed to the TIRZ Board.

Capital Projects Funds - these funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary and trust funds. Budgets are approved by project. Other than the General Capital Projects Fund, all capital projects funds are financed through debt. The TIRZ (Tax Increment Financing Zone) Fund is considered a capital fund, although it is a blended component unit of the City.

Street Maintenance Fund – This fund is used to account for funds committed by City Council from general revenues for the rehabilitation and maintenance of streets.

Roadway Impact Fee Fund – This fund was established to account for the use of the City's roadway impact fees received through construction permits.

CLFRF (ARPA) Capital Funds – This fund was established to account for the use of the funds received under the American Rescue Plan Act of 2021, the Coronavirus Local Fiscal Recovery Fund (CLFRF) to broadly respond to the COVID-19 public health emergency.

Solid Waste Enterprise Fund - this fund is used to account for the business-type activity of sanitation collection. Revenues are recorded when available and measurable, and expenses are recorded when the liability is incurred. This fund is primarily financed through service charges.

Stormwater Utility Fund - this special revenue fund was set up in early 2013, and is used to account for projects related to drainage and stormwater management. It is financed through the stormwater fee levied on all properties inside City limits.

Doss Permanent Library Fund - this fund is used to account for a \$50,000 endowment to the Library System, and only the interest earnings are available for use by the Library Department.

* The above are all appropriated funds.

Fund Descriptions

Funds	City Administration	City Attorney	City Council	Economic Development	Finance	Fire Services	Human Resources	Information Technology
General Fund	X	X	X	X	X	X	X	X
State Forfeiture								
Federal Forfeiture								
PEG	X							X
Municipal Court Jury Duty						X		
Municipal Court Technology						X		
Municipal Court Building Security						X		
Municipal Court Juvenile Case Mg						X		
Hotel/Motel Tax								
Chandor Gardens								
Vehicle/Equipment Replacement	X				X	X		X
Heritage Park Events								
Library Special Revenue								
Animal Shelter Special Revenue								
General Debt Service								
Park Dedication								
TIRZ								
Capital Projects						X		
Street Maintenance								
Roadway Impact								
CLFRF (ARPA)								
Solid Waste Enterprise								
Stormwater Utility								
Doss Permanent Library								

The table above denotes which departments are funded through each fund.

Fund Descriptions

Funds	Library	Municipal & Community Services	Non Departmental	Parks & Recreation	Development & Neighborhood Services	Police Services	Transportation & Public Works
General Fund	X	X	X	X	X	X	X
State Forfeiture							X
Federal Forfeiture							X
PEG							
Municipal Court Jury Duty							
Municipal Court Technology							
Municipal Court Building Security							
Municipal Court Juvenile Case Mg							
Hotel/Motel Tax				X	X		
Chandor Gardens				X			
Vehicle/Equipment Replacement		X		X	X	X	X
Heritage Park Events				X			
Library Special Revenue	X						
Animal Shelter Special Revenue		X					
General Debt Service			X				
Park Dedication				X			
TIRZ							X
Capital Projects				X		X	X
Street Maintenance							X
Roadway Impact							X
CLFRF (ARPA)							X
Solid Waste Enterprise		X					
Stormwater Utility							X
Doss Permanent Library	X						

The table above denotes which

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Combined Budget Summary - All Funds

Total Budgeted Resources

	FY21 Actuals	FY22 Budget	FY22 Estimate	FY23 Adopted
Beginning Fund Balance	\$ 37,543,128	\$ 63,231,443	\$ 63,231,443	\$ 57,302,339
Major Revenues				
Property Taxes	14,177,030	14,981,957	15,066,154	16,071,578
Sales Taxes	18,323,484	17,802,056	20,892,610	18,961,124
Other Taxes	2,332,447	2,216,600	2,481,979	2,277,910
Licenses	1,515,217	757,900	1,649,210	879,500
Intragovernmental Revenue	14,999,477	11,494,744	13,492,071	7,213,282
Service Charges	5,415,766	4,863,600	5,772,887	5,585,650
Fines & Forfeitures	250,062	295,600	371,878	378,050
Miscellaneous Revenue	644,786	552,220	649,329	560,265
Transfers & Other Sources	27,620,379	9,165,823	10,763,280	10,742,331
Intergovernmental Services	4,953,497	7,583,907	6,065,879	6,575,909
Total Revenues	90,232,145	69,714,407	77,205,277	69,245,599
Major Expenses				
Personnel	25,698,635	28,815,722	27,441,230	30,697,690
Supplies/Maintenance	3,925,311	3,977,426	4,199,176	3,251,055
Contractual	22,689,791	28,525,064	27,348,390	28,103,993
Capital Outlay	12,230,093	26,965,120	24,145,585	4,725,893
Total Expenses	64,543,830	88,283,332	83,134,381	66,778,631
Surpluss/(Deficit)	25,688,315	(18,568,925)	(5,929,104)	2,466,968
Ending Fund Balance	\$ 63,231,443	\$ 44,662,518	\$ 57,302,339	\$ 59,769,307

Combined Budget Summary - All Funds

	Estimated Undesignated Fund Balance	Estimated Revenues	Transfers from Other Funds
General Fund	\$ 25,195,822	\$ 45,166,872	\$ 250,000
Special Revenue Funds			
State Forfeiture	26,062	10,065	-
Federal Forfeiture	23,071	10,050	-
PEG	58,222	52,910	-
Municipal Court Jury Duty	319	300	-
Municipal Court Technology	49,311	7,175	-
Municipal Court Building Security	34,357	7,675	-
Municipal Court Juvenile Case Mg	71,569	8,350	-
Hotel/Motel Tax	632,582	586,832	416,168
Chandor Gardens	-	105,250	213,841
Fleet Rotation Fund	2,223,966	2,206,214	-
Heritage Park Events Fund	14,368	176,625	208,524
Library Special Revenue	176,323	23,050	200
Animal Shelter Special Revenue	356,613	52,000	-
General Debt Service Fund	15,921,922	9,474,524	750,000
Capital Projects Funds			
Park Development	65,008	175,550	-
TIRZ	1,720,911	798,794	-
Capital Projects	834,129	75,000	1,850,000
Street Maintenance	-	550	1,727,880
Roadway Impact	28,305	60,500	-
CLFRF (ARPA)	5,023,617	5,000	-
Solid Waste Enterprise Fund	1,593,265	3,280,500	-
Stormwater Utility Fund	3,202,597	1,545,000	-
Doss Permanent Library Fund	50,000	200	-
	\$ 57,302,339	\$ 63,828,986	\$ 5,416,613

Combined Budget Summary - All Funds

	Available Resources	Estimated Expenditures	Transfers to Other Funds	Estimated Undesignated Ending Fund Balance
General Fund	\$ 70,612,694	\$ 41,542,171	\$ 3,786,404	\$ 25,284,119
Special Revenue Funds				
State Forfeiture	36,127	10,000	-	26,127
Federal Forfeiture	33,121	10,000	-	23,121
PEG	111,132	-	-	111,132
Municipal Court Jury Duty	619	-	-	619
Municipal Court Technology	56,486	1,125	-	55,361
Municipal Court Building Security	42,032	-	-	42,032
Municipal Court Juvenile Case Mg	79,919	15,889	-	64,030
Hotel/Motel Tax	1,635,582	176,000	630,009	829,573
Chandor Gardens	319,091	319,091	-	-
Fleet Rotation Fund	4,430,180	1,449,416		2,980,764
Heritage Park Events Fund	399,517	335,149	-	64,368
Library Special Revenue	199,573	37,550	-	162,023
Animal Shelter Special Revenue	408,613	20,000	-	388,613
General Debt Service Fund	26,146,446	9,053,103	-	17,093,343
Capital Projects Funds				
Park Development	240,558	100,000	-	140,558
TIRZ	2,519,705	250,000	-	2,269,705
Capital Projects	2,759,129	1,245,000	500,000	1,014,129
Street Maintenance	1,728,430	1,727,880	-	550
Roadway Impact	88,805	-	-	88,805
CLFRF (ARPA)	5,028,617	750,000	-	4,278,617
Solid Waste Enterprise Fund	4,873,765	2,772,005	500,000	1,601,760
Stormwater Utility Fund	4,747,597	1,547,639	-	3,199,958
Doss Permanent Library Fund	50,200	-	200	50,000
	\$ 126,547,938	\$ 61,362,018	\$ 5,416,613	\$ 59,769,307

Combined Budget Summary - All Funds

Comprehensive Fund Balance Summary

	Beginning	Ending	Increase/ (Decrease)	% Change
General Fund	\$ 25,195,822	\$ 25,284,119	\$ 88,297	0.4%
Special Revenue Funds				
State Forfeiture	26,062	26,127	65	0.2%
Federal Forfeiture	23,071	23,121	50	0.2%
PEG	58,222	111,132	52,910	90.9%
Municipal Court Jury Duty	319	619	300	94.0%
Municipal Court Technology	49,311	55,361	6,050	12.3%
Municipal Court Building Security	34,357	42,032	7,675	22.3%
Municipal Court Juvenile Case Mg	71,569	64,030	(7,539)	-10.5%
Hotel/Motel Tax	632,582	829,573	196,991	31.1%
Chandor Gardens	-	-	-	0.0%
Fleet Rotation Fund	2,223,966	2,980,764	756,798	34.0%
Heritage Park Events Fund	14,368	64,368	50,000	348.0%
Library Special Revenue	176,323	162,023	(14,300)	-8.1%
Animal Shelter Special Revenue	356,613	388,613	32,000	9.0%
General Debt Service Fund	15,921,922	17,093,343	1,171,421	7.4%
Capital Projects Funds				
Park Development	65,008	140,558	75,550	116.2%
TIRZ	1,720,911	2,269,705	548,794	31.9%
Capital Projects Funds	834,129	1,014,129	180,000	21.6%
Street Maintenance	-	550	550	0.0%
Roadway Impact	28,305	88,805	60,500	213.7%
CLFRF (ARPA)	5,023,617	4,278,617	(745,000)	-14.8%
Solid Waste Enterprise Fund	1,593,265	1,601,760	8,495	0.5%
Stormwater Utility Fund	3,202,597	3,199,958	(2,639)	-0.1%
Doss Permanent Library Fund	50,000	50,000	-	0.0%
	\$ 57,302,339	\$ 59,769,307	2,466,968	4.3%

Explanation of Fund Balances

General Fund - In the previous several years, Weatherford's General Fund has accumulated a substantial fund balance above its required reserves. Beginning in FY16, the City Council set as a budget goal the utilization of a portion of existing fund balance for one-time purchases that achieve the goal of closing the city's asset gap and/or reducing operating costs. The General Fund is expected to end FY22 with 276 days of operating reserves, which is well above the city's minimum requirement of 90 days. A survey of similar cities and an analysis of historical use of fund balance for the City of Weatherford found this 90-day requirement to be both reasonable and appropriate. This decision was made with the understanding that these funds will not be available for use in future budgets.

State Forfeiture Fund - This fund is designated for public safety expenses. All costs within this fund are thought of on a one-time basis and are budgeted as long as there is fund balance or expected revenue to support them. As such, no reserves are required for this fund. This decision to draw down fund balance was made with the understanding that these funds will not be available for use in future budgets.

Federal Forfeiture Fund - This fund is designated for public safety expenses. All costs within this fund are thought of on a one-time basis and are budgeted as long as there is fund balance or expected revenue to support them. As such, no reserves are required for this fund. This decision to draw down fund balance was made with the understanding that these funds will not be available for use in future budgets.

PEG Fund - PEG funds are designated only for capital expenditures that finance day-to-day operations of public-access channels. All costs within this fund are thought of on a one-time basis and are budgeted as long as there is fund balance or expected revenue to support them. As such, no reserves are required for this fund. This decision to draw down fund balance was made with the understanding that these funds will not be available for use in future budgets.

Municipal Court Jury Duty Fund - This fund is designated to pay jurors for their services on a jury panel. While fees may build up fund balance over time, they will be used to jury panel expenses in future years.

Municipal Court Technology Fund - This fund is designated for municipal court technology expenses. All costs within this fund are thought of on a one-time basis and are budgeted as long as there is fund balance or expected revenue to support them. As such, no reserves are required for this fund. This decision to draw down fund balance was made with the understanding that these funds will not be available for use in future budgets.

Municipal Court Building Security Fund - This fund is designated for municipal court security expenses. All costs within this fund are thought of on a one-time basis and are budgeted as long as there is fund balance or expected revenue to support them. As such, no reserves are required for this fund. This decision to draw down fund balance was made with the understanding that these funds will not be available for use in future budgets.

Municipal Court Juvenile Case Manager Fund - This fund was established by action of the City Council (Ordinance 462-2009-43), as authorized by Article 102-0174 of the Texas Code of Criminal Procedure, to account for a \$5.00 fee on each misdemeanor conviction to finance the salary and benefits of a juvenile case manager employed by the City as defined under the Code of Criminal Procedure Article 45.0596. As such, the funds that are accumulating must be spent on that program.

Fund Balance: *The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance". (Glossary, page 220)*

Hotel/Motel Tax Fund - According to Texas Local Government Code Section 351 (B), revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry, falling into nine categories of expenses. Because recurring costs are associated with this fund, it carries a requirement to maintain the equivalent of 20% of its operational spending in its balance. For FY22, revenues are anticipated to exceed expenditures, increasing the balance here by 4.5%.

Chandor Fund - this fund is used to account for the maintenance and operations of Chandor Gardens. Operations are funded through facility rental and tour fees, as well as hotel/motel tax funds. Funding is generated through the Hotel/Motel Tax Fund. All costs associated with this fund are budgeted as long as there is fund balance in the Hotel Motel Fund to support them. As such, no reserves are required for this fund.

Fleet Rotation Fund - This fund was created in FY16 to assist in the long-term replacement cycle of the City's major vehicles and equipment. Dollars will be deposited into this fund for future fleet purchases. As such, and balance built up in this fund is reserved.

Heritage Park Events Fund - This fund was created in FY16 to be used for the expense of event costs at Heritage Park, funded through event proceeds and a moderate General Fund transfer.

Library Special Revenue Fund - This fund is designated for non-operating library expenses. All costs within this fund are thought of on a one-time basis and are budgeted as long as there is fund balance or expected revenue to support them. As such, no reserves are required for this fund. Any decision to draw down fund balance is made with the understanding that these funds will not be available for use in future budgets.

Animal Shelter Special Revenue Fund - This fund is designated for animal shelter improvement expenses. All costs within this fund are thought of on a one-time basis and are budgeted as long as there is fund balance or expected revenue to support them. As such, no reserves are required for this fund. In FY14, a facility needs assessment was completed in the Animal Shelter that helped city staff prioritize one-time spending in this fund. This decision to draw down fund balance was made with the understanding that these funds will not be available for use in future budgets.

General Debt Service Fund - The City is currently receiving reimbursements from TxDOT on several completed road projects. While these reimbursements may build up fund balance over time, they will be used to pay debt service costs for the related projects in future years.

Parks Dedication Fund - This fund is designated for parks & recreation expenses. All costs within this fund are thought of on a one-time basis and are budgeted as long as there is fund balance or expected revenue to support them. As such, no reserves are required for this fund. This decision to draw down fund balance was made with the understanding that these funds will not be available for use in future budgets.

TIRZ - This fund was established to account for the use of proceeds from the City's tax increment reinvestment zone. Costs contained here are capital in nature.

Capital Projects Funds - This funds utilize non-recurring and/or dedicated revenue sources to pay for long-term capital projects. Because of this, it is the nature of these funds to accumulate significant dollars over time and then spend them down. Fluctuations in fund balance are normal.

Street Maintenance Funds - This fund was established to account for funds committed by City Council from general revenues for the rehabilitation and maintenance of streets. This fund accumulate dollars over time and then spend them down. Fluctuations in fund balance are normal.

Roadway Impact Funds - This fund was established to account for the use of the City's roadway impact fees received through construction permits. These funds will accumulate over time and then spent on projects specifically identified in the ordinance (Ordinance O2022-14) when needed.

Capital Projects Funds - This fund was established to account for the use of the funds received under the American Rescue Plan Act of 2021, the Coronavirus Local Fiscal Recovery Fund (CLFRF) to broadly respond to the COVID-19 public health emergency. These funds will be spent on capital projects already identified by City Council over the next several fiscal years.

Solid Waste Fund - Recently, the City underwent a cost-of-services study for its Sanitation program. Part of the results were that the operation needed significant capital investment in the way of newer service trucks, among other things. Fund balance here will be reduced in order to pay for those non-recurring expenses. This was done with the understanding that those funds will not be available in the future.

Stormwater Utility Fund - This fund was created in FY14 in order to manage the City's drainage infrastructure. It is funded through a modest fee levied on every piece of property in Weatherford city limits. The costs contained in this fund included modest personnel expenses, debt service, and primarily capital expenses. Having issued debt in FY15 and FY18, the fund has a sizeable balance that will be spent on capital improvements over the course of several years.

Doss - this fund is used to account for a \$50,000 endowment to the Library System, and only the interest earnings are available for use by the Library Department

Service Area Summary

To a certain extent, all cities face a similar dilemma when approaching the communication of budget and service evaluation: how can staff adequately convey complex financial and planning information to all stakeholders in a clear and concise format? Part of the problem stems from how service types break down across different departments and across different funds. While these designations may mean a great deal to staff and Council, they may serve to complicate things for Weatherford citizens who are trying to understand how their government allocates resources to different services. As an attempt to clarify this, the Finance Department has devised a summary that groups resources into service areas, rather than departments or funds. Staff's aim is for this summary to bridge the gap between fund accounting and overall resource allocation.

The summary begins by breaking up city services into two types: internal and external. Internal services are those whose primary customer is the city itself. In other words, this includes departments and divisions whose goal is to assist other departments and divisions with their business tools in order to make them more efficient and effective. Examples here would include Human Resources, Information Technology, City Attorney, and Finance. Conversely, external services are those whose primary customer (or point of business) is outside of the organization of the city. Examples here would be Police, Fire, Library, Parks & Recreation, and Economic Development.

The summary then breaks each service type down into areas that clearly specify the type of service being delivered, such as Public Safety, Asset Management, Infrastructure Management, Growth & Development, etc. This should help to clarify the point of each service being delivered, and thus show the resources going toward those services.

External services have the most direct contact with citizen and external factors. However, those external services can only remain functioning with internal supports, represented by the departments that do not typically make contact with external factors. Additionally, a list of the departments under each service type and area are as follows:

Internal

Organizational Management

- ⇒ Finance
- ⇒ Human Resources
- ⇒ City Attorney
- ⇒ City Administration

Asset Management

- ⇒ Information Technology
- ⇒ Fleet
- ⇒ Facilities Maintenance

External

Infrastructure

- ⇒ Transportation & Public Works
- ⇒ Storm Water Utilities
- ⇒ Capital Projects
- ⇒ TIRZ

Growth & Development

- ⇒ Development & Neighborhood Services
- ⇒ Economic Development
- ⇒ Communications & Marketing

Public Safety

- ⇒ Fire
- ⇒ Police
- ⇒ Emergency Management
- ⇒ Animal Services
- ⇒ Solid Waste
- ⇒ Municipal Court

Community Quality

- ⇒ Parks & Recreation
- ⇒ Library

Service Area Summary

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Internal Services					
Organizational Management					
City Administration	\$ 1,072,702	\$ 974,282	\$ 1,799,311	\$ 1,413,683	\$ 2,024,749
City Attorney	327,948	294,065	345,850	330,721	441,590
City Council	45,999	34,141	31,943	22,908	24,943
Finance	623,714	581,810	585,230	545,871	687,536
Benevolent Fund	9,222	-	-	-	-
Human Resources	474,169	522,200	532,961	528,084	618,517
Non Departmental	2,304,966	1,377,873	4,210,995	(323,214)	1,945,000
Total Organizational Management	4,858,721	3,784,371	7,506,289	2,518,054	5,742,335
Asset Management					
Information Technology	3,071,312	3,368,220	3,597,536	3,388,364	3,466,520
Facilities Maintenance	973,602	1,215,941	938,523	1,103,219	1,269,262
Vehicle Replacement Fund	1,442,994	1,310,219	1,285,871	891,109	1,449,416
Fleet Maintenance	122,983	169,228	35,616	25,774	-
Total Asset Management	5,610,891	6,063,609	5,857,545	5,408,466	6,185,198
Total Internal Services	10,469,612	9,847,980	13,363,834	7,926,520	11,927,533
External Services					
Growth & Development					
Communications & Marketing	225,697	256,735	305,534	283,828	322,255
PEG Funds	22,805	24,418	50,686	50,686	-
Economic Development	186,124	927,293	1,207,371	919,872	1,302,592
Development & Neighborhood Services	1,371,869	1,257,419	1,849,636	1,798,232	1,612,657
Main Street Program	103,927	30,059	19,210	4,424	15,000
Total Growth & Development	1,910,422	2,495,924	3,432,437	3,057,041	3,252,504
Infrastructure					
Administration	473,042	340,032	586,289	559,812	385,577
Field Services	190,978	175,679	369,876	172,261	98,659
Capital Projects Admin	350,955	386,362	818,661	620,968	475,442
Streets	3,571,682	4,003,552	4,669,150	3,805,120	2,348,715
Stormwater Utility	1,042,411	1,375,140	2,382,531	1,423,227	1,547,639
Capital Projects	2,643,861	9,986,139	16,293,250	16,057,271	1,745,000
Street Maintenance	-	-	-	-	1,727,880
CLFRF (ARPA) Grant	-	-	4,883,594	4,826,884	750,000
TIRZ	1,817,139	298,680	1,884,486	234,436	250,000
Total Infrastructure	10,090,067	16,565,584	31,887,836	27,699,979	9,328,912

Service Area Summary

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Public Safety					
Municipal Court	330,001	303,693	365,283	325,621	315,924
Municipal Court Tech Fund	36,806	1,123	980	1,109	1,125
Municipal Court Jury Fund	-	-	50	-	-
Municipal Court Juvenile Fund	-	-	-	-	15,889
Municipal Court Security Fund	20,397	-	18,896	-	-
Fire Admin	6,824,045	6,885,805	8,490,910	8,210,099	8,730,281
Fire Prevention	246,131	265,640	319,091	362,423	305,391
Emergency Management	248,914	215,201	543,334	290,866	383,136
Animal Shelter	1,426,704	1,376,480	1,582,087	1,541,541	1,656,099
Animal Shelter Special Revenue Fund	1,149,898	309,943	151,400	31,049	20,000
Solid Waste Fund	2,613,870	1,887,836	2,543,344	2,594,609	2,149,321
Police Admin	9,290,038	4,208,796	2,593,009	2,330,359	2,369,073
Police Community Services	478	-	-	45	-
Police Investigations	84,743	1,319,215	1,752,229	1,826,100	1,714,314
Police Patrol	122,270	2,762,576	4,269,608	3,824,172	3,696,637
Police Support Services	31,318	1,321,437	2,205,551	2,618,610	2,878,526
State Forfeiture Fund	-	7,254	-	7,198	10,000
Federal Forfeiture Fund	6,870	31,255	36,400	34,703	10,000
Total Public Safety	22,432,483	20,896,256	24,872,173	23,998,504	24,255,716
Community Quality					
Library	1,092,976	984,756	1,040,241	996,510	1,091,658
Library Special Revenue	21,288	75,446	28,701	29,870	37,550
Doss Permanent Fund	1,777	-	35	135	200
Parks & Properties	1,791,335	1,697,893	2,042,622	2,028,823	2,079,100
Recreation	741,227	759,866	819,232	864,859	898,018
Special Events Fund	226,201	529,921	335,411	543,685	401,168
Heritage Park Fund	348,388	234,384	314,108	401,165	335,149
Hotel Tax Fund	173,751	496,266	226,000	267,386	176,000
Chandor Gardens	443,899	402,133	306,547	401,742	319,091
Parks Development	2,476,042	824,018	117,327	874,880	100,000
Total Community Quality	7,316,885	6,004,684	5,230,224	6,409,055	5,437,934
Total External Services	41,749,857	45,962,447	65,422,669	61,164,580	42,275,066
Other Administrative Funds					
Debt Service	39,130,161	7,406,739	7,802,000	7,801,800	9,053,103
Total Other Administrative Funds	39,130,161	7,406,739	7,802,000	7,801,800	9,053,103
Total Expenditures	91,349,629	63,217,166	86,588,503	76,892,901	63,255,702

Service Area Summary

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Interfund Transfers					
General Fund					
Contribution to Comp Abs Reserve	150,000	-	-	-	-
Transfer to Other Funds	252,796	152,796	130,952	98,214	208,524
Transfer to Streets	-	-	-	-	1,727,880
Transfer to Debt Service	152,000	-	149,450	250,000	250,000
Solid Waste					
Transfer to General Fund	-	200,000	200,000	200,000	250,000
Utilities/GF Admin Charges	602,201	482,466	647,622	647,622	622,684
Transfer to Capital Fund	-	300,000	300,000	300,000	250,000
Hotel Fund					
Transfer to Chandor	277,275	191,402	285,700	272,935	213,841
Total Interfund Transfers	1,434,272	1,326,664	1,713,724	1,768,771	3,522,929
Total Budget	92,783,901	64,543,830	88,302,227	78,661,672	66,778,631

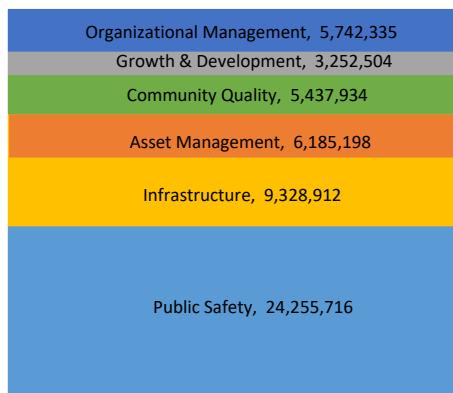
Service Area Summary

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
All Internal & External Expenditures*					
Organizational Management	4,858,721	3,784,371	7,506,289	2,518,054	5,742,335
Asset Management	5,610,891	6,063,609	5,857,545	5,408,466	6,185,198
Growth & Development	1,910,422	2,495,924	3,432,437	3,057,041	3,252,504
Infrastructure	10,090,067	16,565,584	31,887,836	27,699,979	9,328,912
Public Safety	22,432,483	20,896,256	24,872,173	23,998,504	24,255,716
Community Quality	7,316,885	6,004,684	5,230,224	6,409,055	5,437,934
Total Expenditures	\$ 52,219,468	\$ 55,810,427	\$ 78,786,503	\$ 69,091,101	\$ 54,202,599

*Does not include interfund transfers or other administrative funds.

Because personnel expenses are among the costliest in the city, resource allocation tends to follow the city's personnel schedule. The majority of the employees in our snapshot are from Police and Fire, so it follows that the largest percentage of resources is dedicated for Public Safety.

Service Area Summary



Major Revenue Summary

Ad Valorem Tax

Total Calculation

2022 Taxable Value	3,655,897,462
Less Value of Over 65/Disabled Homestead Exemptions	(562,163,151)
Net Taxable Value	3,093,734,311
Tax Rate per \$100	0.456344
Total Tax Levy	14,118,071
Estimated Collection Rate	100.0%

Tax-Increment Reinvestment Zone Capture

Weatherford is part of a Tax-Increment Reinvestment Zone...what is that?

As stipulated under Chapter 311 of the Texas Local Government Code, Texas municipalities have the ability to designate a region inside of its limits as a Tax Increment Reinvestment Zone. In short, this is an economic development tool that allows municipalities to capture portions of the tax revenue generated from the region above a certain level to be dedicated to improvements within the region. The major benefit in creating these regions is that multiple taxing entities can participate in a single TIRZ initiative at the same time, allowing for more resources to be dedicated to the development of the area.

For example, pretend that a city of 25,000 identifies a 100-acre area in which staff would like to see become a retail center. However, this development has not occurred yet, due to a lack of utilities and street infrastructure in the area as well as strict banking standards that can deter new businesses from expanding to new sites. The city in question could follow the legal procedure to create a TIRZ to help make the area more attractive for potential businesses. Once in place, the TIRZ functions as follows:

- The property is appraised as it currently is, creating what is known as a baseline appraised value.
- The city then begins courting businesses to the area while establishing necessary infrastructure to sustain new development.
- As improvements to the area increase the value of the property, any property taxes assessed on said property above the initial baseline appraised value are then dedicated to paying for further improvements in the area.
- Because any given area typically falls within more than one taxing district, it is advantageous to bring those other districts into the agreement in order to maximize the available resources. If, for instance, the county in which our example city resides agrees to dedicate the tax revenue it gains off of the increased property value as well, that makes for a significantly higher revenue stream that is dedicated to making the area a prosperous retail center.

Description of Weatherford TIRZ #1

In Weatherford's case, staff identified a 1,593-acre region inside the City's I-20 corridor that could sustain substantial retail development if proper infrastructure were put in place on behalf of the City. The Parker County Hospital District has also agreed to participate. Under the agreement, 75% of the City's and Hospital District's tax revenue from increased appraised values in the area will be dedicated to area improvements, providing for basic utilities and street infrastructure, higher traffic volume, and sustainable development. In the current year, the City's TIRZ is projected to generate \$506,708 in dedicated revenue.

Base Value - 2016 TIRZ Properties	50,194,482
2022 Taxable Value	<u>199,165,313</u>
Cumulative Value of Improvements	148,970,831
Percent of Improvements Captured	75%
Amount of Improvements Captured	111,728,123
Tax Rate \$100	0.456344
Estimated Collection Rate	99.00%
Total TIRZ Revenue	\$ 504,766

In order to accelerate the improvement schedule, Weatherford issued \$6 million in tax notes to provide for short-term cash. The debt service for these notes is paid for through existing taxes but will be repaid by TIRZ revenue.

Description of Weatherford TIRZ #2

In Weatherford's case, staff identified an 1,835-acre region alongside the City's major corridors Main Street from I-20 to 4th Street and US 180, Fort Worth Highway that could sustain substantial retail development if proper infrastructure were put in place on behalf of the City. Under the agreement, 50% of the City's tax revenue from increased appraised values in the area will be dedicated to area improvements, providing for basic utilities and street infrastructure, higher traffic volume, and sustainable development. In the current year, the City's TIRZ is projected to generate \$229,558 in dedicated revenue.

Base Value - 2018 TIRZ Properties	316,851,341
2022 Taxable Value	<u>418,085,356</u>
Cumulative Value of Improvements	101,234,015
Percent of Improvements Captured	50%
Amount of Improvements Captured	50,617,008
Tax Rate \$100	0.4563
Estimated Collection Rate	99.00%
Total TIRZ Revenue	\$ 228,678

Distribution of Ad Valorem Collections

The property tax rate is split into two components: Operations & Maintenance (O&M) covers the general operational costs of the city, and Interest & Sinking (I&S) covers debt payments. For FY23, the distribution of property tax collections is expected to be as follows:

FY23 Ad Valorem Revenue Calculations

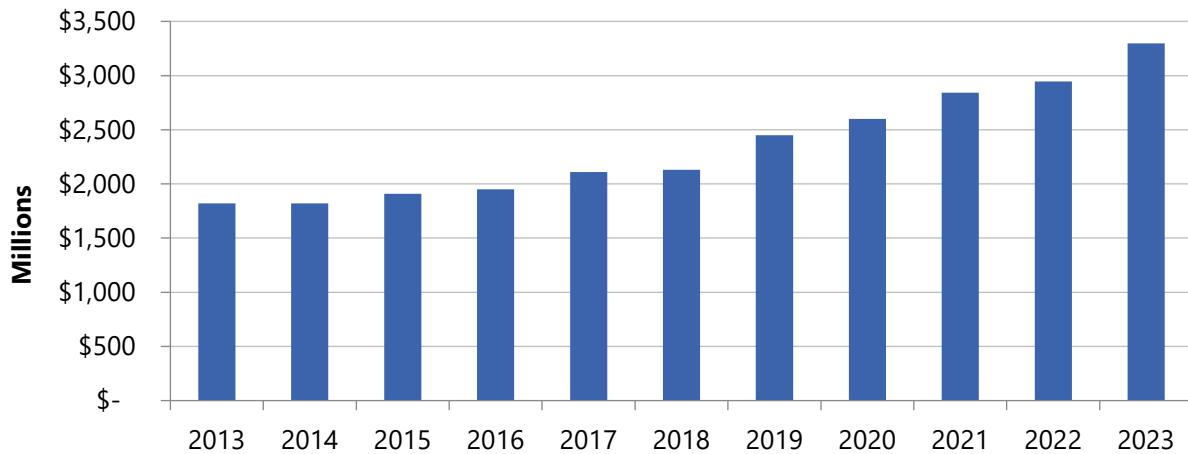
(Not including captured TIRZ values)

O&M Taxable Value (discounted for TIRZ and frozen properties)	2,931,389,180		
O&M Tax Rate \$100	0.33034		
Estimated Collection Rate	100.0%		
Total O&M Revenue from Non-Frozen Properties	\$ 9,683,551		
I&S Taxable Value	2,931,389,180		
I&S Tax Rate \$100	0.12600		
Estimated Collection Rate	100.0%		
Total I&S Revenue from Non-Frozen Properties	\$ 3,693,550		
Levy on Frozen Properties	1,755,598		
Estimated Collection Rate	100.0%		
Total Revenue from Frozen Properties	\$ 1,755,598		
Distribution of Frozen Property Revenue			
Frozen Property Revenue for Debt Service	\$ 484,738		
Frozen Property Revenue for Operations	\$ 1,270,860		
Total FY23 Distribution			
	Collections	Rate	Allocation %
General Fund (O&M)	\$ 10,954,533	0.3303	72.39%
Debt Services (I&S)	\$ 4,178,284	0.1260	27.61%
	\$ 15,170,559	0.4563	100.00%
Total TIRZ Taxes Captured	\$ 733,444		

Historical Property Tax Rates (per \$100)



Historical Assessed Property Values



Top Ten Taxpayers

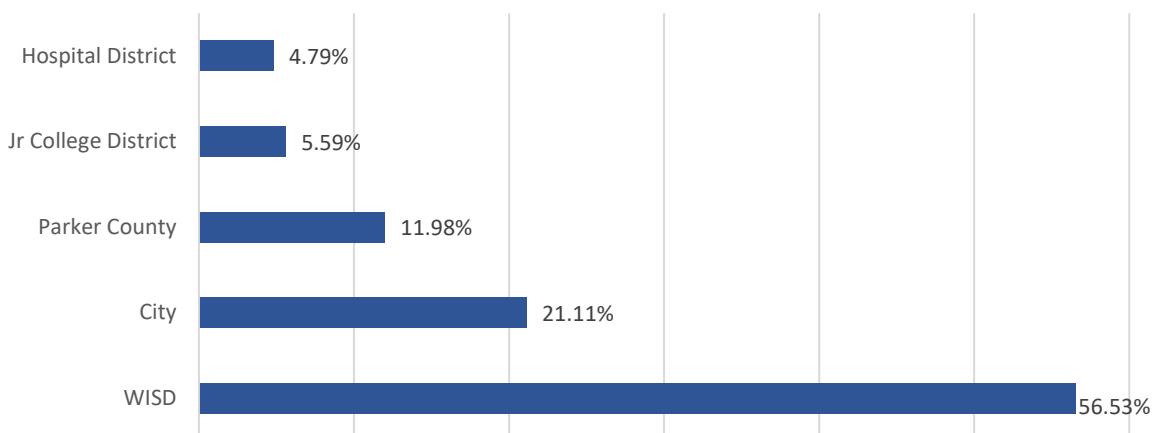
Provided by the Parker County Appraisal District, the following is a list of the top ten property taxpayers in Weatherford.

Taxpayer	Nature of Entity	Taxable Value	% of Total Taxable Value
Parker County Hospital	Hospital	\$44,352,880	1.34%
FWH Apartments	Apartments	33,333,580	1.01%
Weatherford Dunhill LLC	Retail	31,635,300	0.96%
Holland Lake Partners	Apartments	2,784,909	0.08%
Power Service Products	Manufacturing	25,072,160	0.76%
LB-UBS 2006-C7 E IH 20	Retail	22,143,800	0.67%
Brown Southgate Glen	Apartments	21,800,000	0.66%
The Mark at Weatherford	Apartments	17,504,480	0.53%
Wal-Mart Store Inc #963	Retail	16,424,180	0.50%
Lowes Home Stores	Retail	14,976,830	0.45%
		\$230,028,119	6.96%

Overlapping Tax Rates

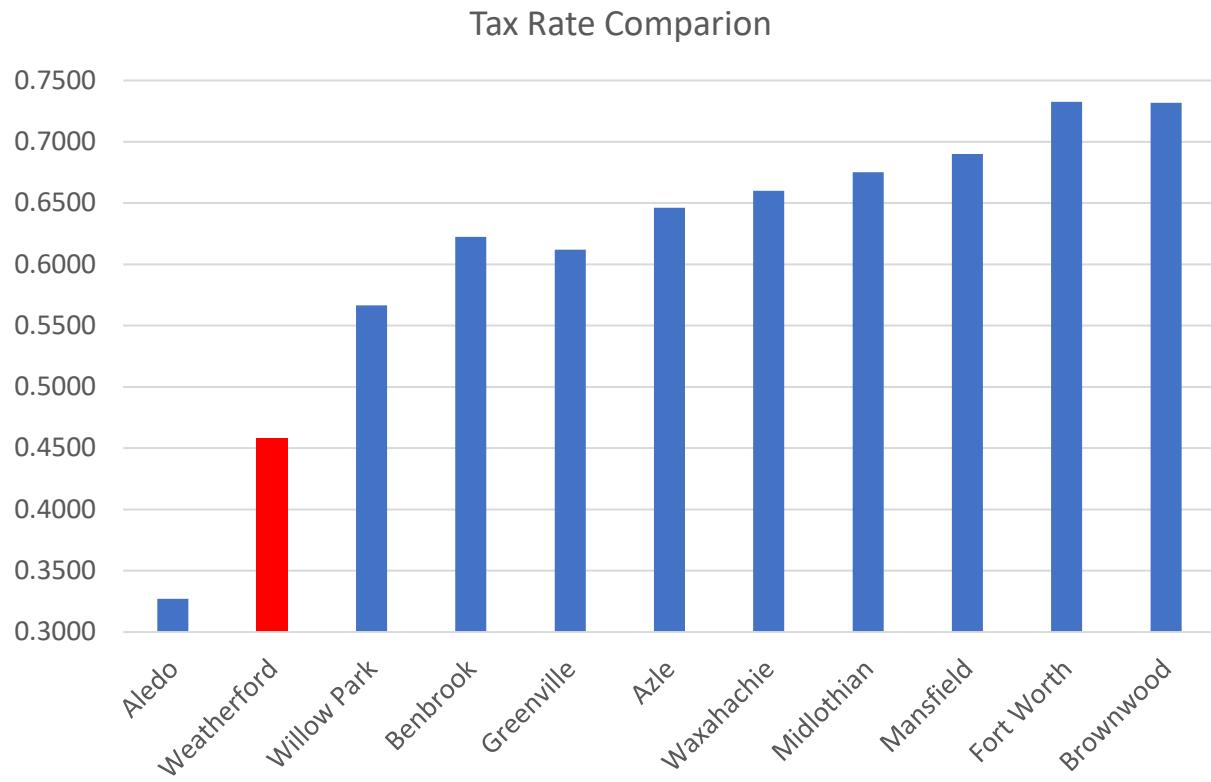
At \$0.456344 per \$100 valuation, the city's tax rate makes up approximately 21% of the total tax rate paid by Weatherford residents. Below is a chart showing how those tax rates are distributed.

Overlapping Property Tax Rates



Tax Rate Comparison

Weatherford's Finance staff keeps track of how the City's tax rate in comparison to both other cities of similar size around the state as well as neighboring cities. Below is a summary of the FY22 tax rates for these comparison cities (FY23 rates are not yet available). As the graph shows, Weatherford's operating tax rate is lower than all but one of the comparison cities. This lower tax rate allows Weatherford residents to consistently receive a high value of services for a relatively low cost.



Sales Tax

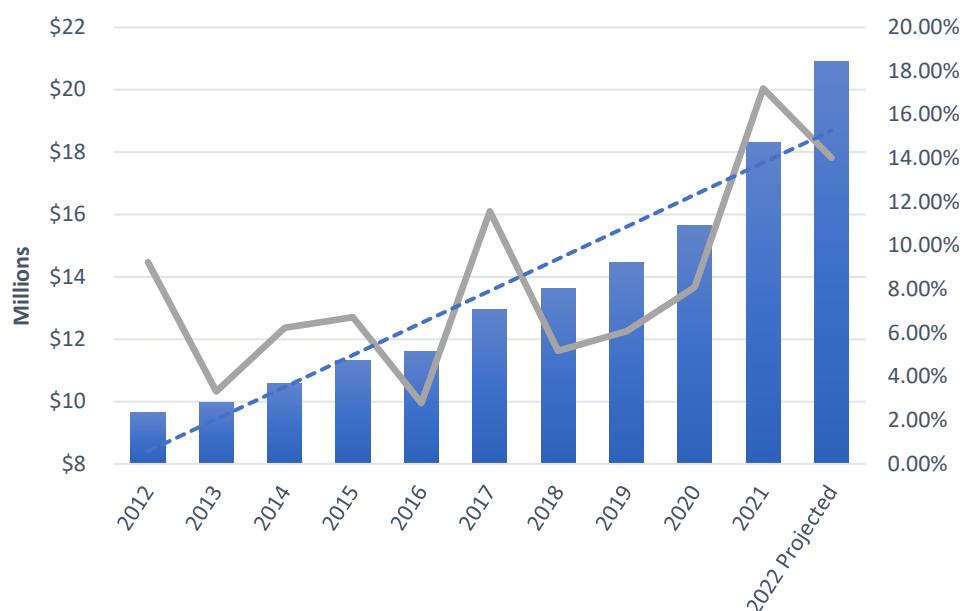
Revenue Calculations

Weatherford's sales tax is continuing strong through many years of prominent growth. This growth initially began back in FY15, the growth experienced in all industries. Given the City's efforts to expand its retail sector, much of the growth in the past few years has been in retail and food establishments. The ongoing pandemic has further accelerated the growth with consumers staying relatively local boosting spending locally rather than traveling into the metro for shopping and entertainment.

The City budgets sales tax rather conservatively; the City sets a baseline of 10% of projection revenues to be utilized for one-time items and allows the remaining 90% to be used to fund recurring expenditures. Weatherford projects to receive \$18.9 million in sales tax revenue during FY23 and will utilize \$17.2 million of that for its ongoing budget. The remaining \$1.7 million has been earmarked for non-recurring purchases.

FY21 Actual	18,323,484
FY22 Adopted	17,802,056
Estimated End of Year Total Collections	20,892,610
Build in Sustainable Growth	17,237,385
Variable Growth (for one-time funding)	1,723,739
FY23 Adopted	18,961,124

Historical Sales Tax Collections

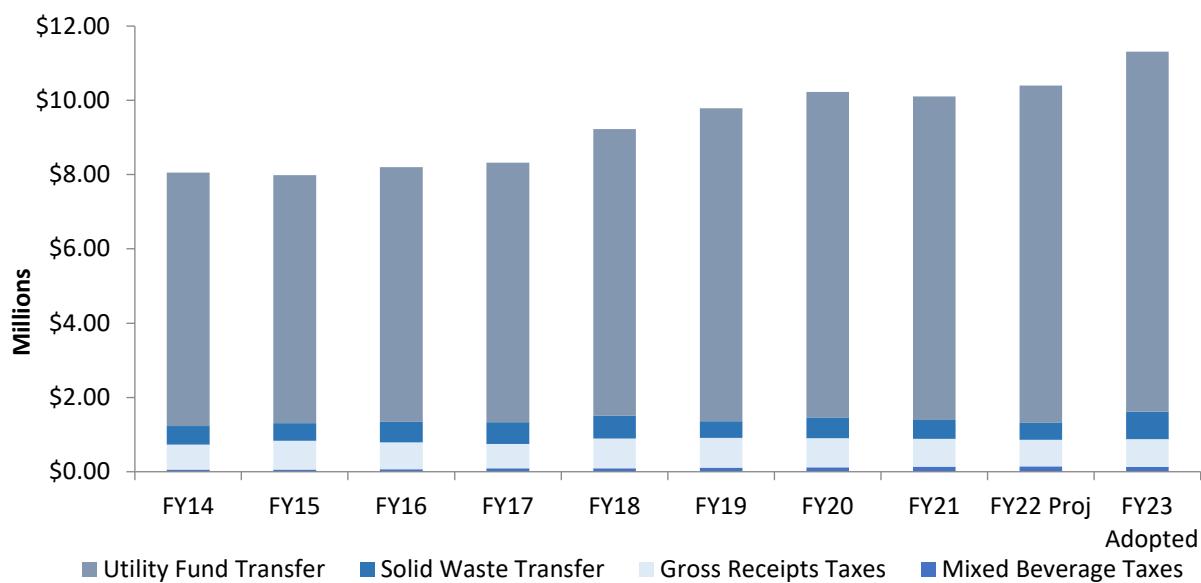


Transfers & Other Sources (General Fund)

The third largest source of General Fund revenue is transfers from other funds. The Solid Waste fund provides a return-on-investment transfer, and the Municipal Utility Fund (MUF) provides return on investment proceeds as well as gross receipts taxes.

Below is a chart showing historical collections for accounts within this revenue group.

Historical Gross Receipts and Transfer Revenue



Hotel Occupancy Tax

Per state law, Texas can collect hotel occupancy tax, which is imposed on the rental of a room or space in a hotel costing \$15 or more each day. The tax applies to hotels, motels, bed and breakfasts, condominiums, apartments, and houses. Texas municipalities can also apply their own additional local tax that is collected by said municipality. This local tax applies to sleeping rooms costing \$2 or more each day, and amounts to 7% of the total cost of the room (for further information, please see the Texas State Comptroller website at <https://comptroller.texas.gov/taxes/hotel/>, or Texas State Tax Code, Title 3, Subtitle D, Chapter 351, Subchapter A.) Per law, this revenue is legally restricted in its use, and therefore is recorded in a separate fund. For more information on authorized expenses, please see the Other Funds section of this document.

Because of the extremely unpredictable nature of this revenue stream, Weatherford budgets for little to no growth for hotel occupancy tax revenues. For FY23, the revenue projected breaks down as follows:

FY22 Budget 850,000

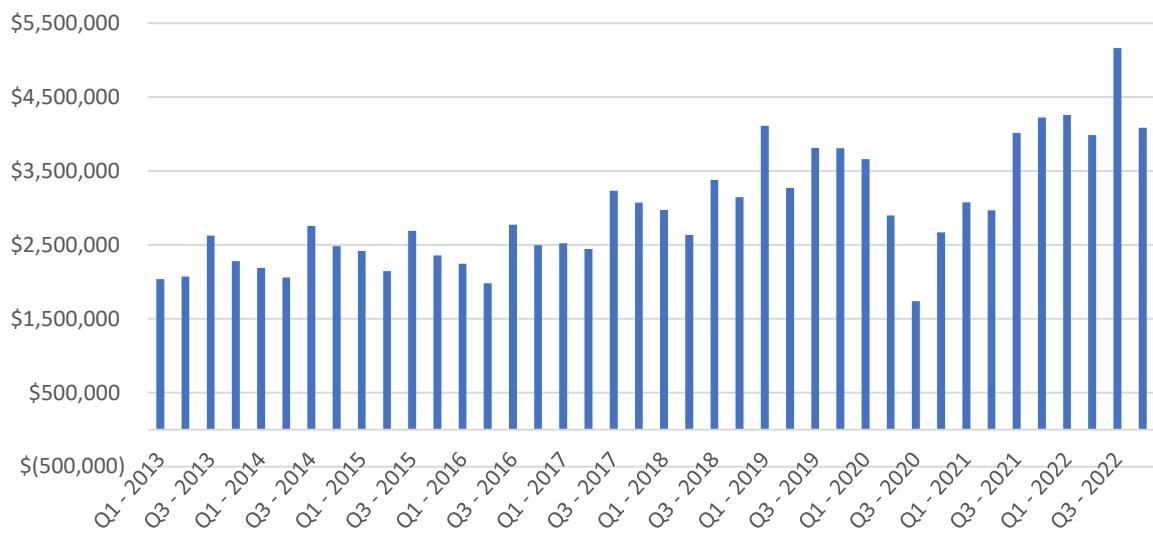
FY22 Projection 1,189,131

FY23 Budget 1,000,000

Based on previous years' collections, Weatherford anticipates its hotel tax revenue to come in as follows:

	FY23			
	Q1	Q2	Q3	Q4
Taxable Receipts	\$ 3,500,000	\$ 3,540,000	\$ 3,750,000	\$ 3,500,000
Taxes	\$ 245,000	\$ 247,500	\$ 262,500	\$ 245,000

Historical Quarterly Taxable Hotel Receipts



Historical Quarterly Taxable Receipts Crosstabs

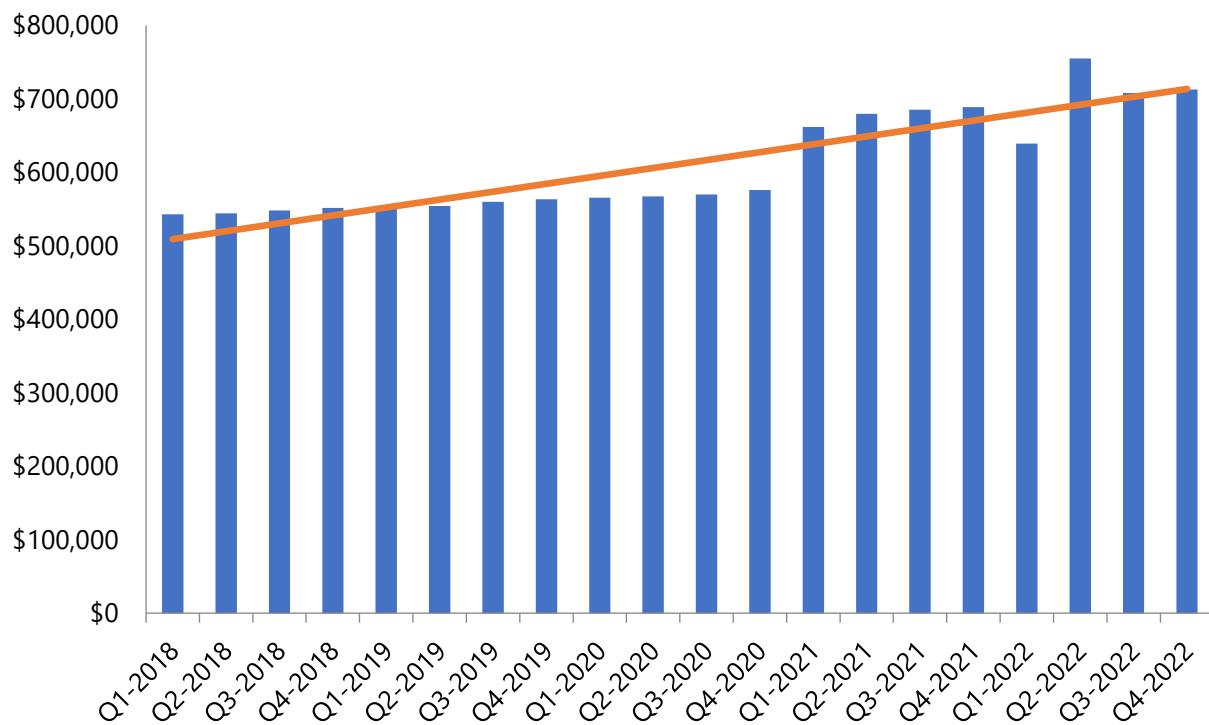
	Q1	Q2	Q3	Q4
FY 2013	2,035,771	2,073,258	2,627,479	2,279,829
FY 2014	2,190,129	2,059,002	2,757,917	2,485,278
FY 2015	2,417,243	2,145,147	2,693,490	2,358,259
FY 2016	2,246,183	1,981,608	2,773,004	2,494,866
FY 2017	2,522,425	2,446,215	3,232,249	3,074,243
FY 2018	2,973,198	2,636,303	3,380,254	3,148,530
FY 2019	4,111,252	3,271,766	3,811,297	3,806,900
FY 2020	3,660,261	2,898,069	1,737,945	2,668,980
FY 2021	3,074,990	2,968,163	4,015,977	4,222,782
FY 2022	4,259,260	3,988,119	5,164,481	4,084,270

Solid Waste Fees

Revenue Calculations

Because solid waste revenue tends to stay true to historical collections, it is extremely stable and predictable. The increase in revenue in FY21 is due to the City Council adoption of a rate increase to add an additional truck route as a response to the rapid growth in the City. For FY23, The City of Weatherford has budgeted approximately \$3.0 million in Garbage Fees collected.

Historical Collections

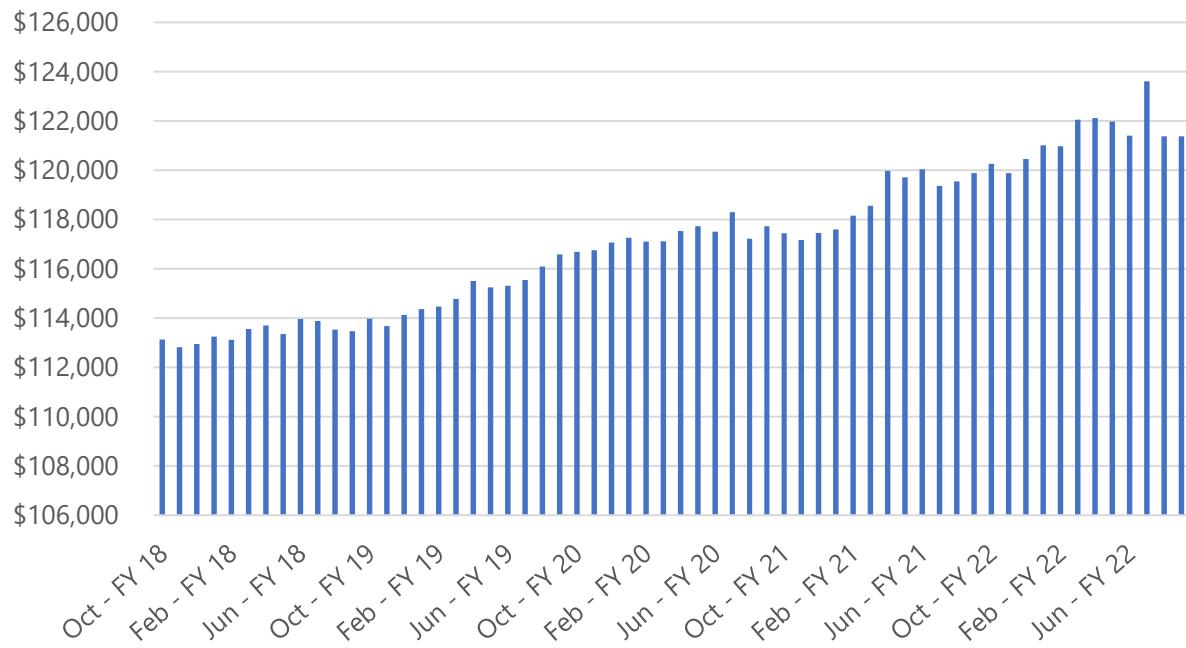


Stormwater Fees

Revenue Calculations

The Weatherford City Council approved the city's first stormwater fee in January of 2013. Budget for FY23 breaks down to \$127,000 in stormwater revenue per month. Based on the previous fiscal year and the recent rate adjustment, this projection is reasonable.

Historical Collections



Weatherford Strategic Plan

Strategic Planning Process

Weatherford's strategic plan is used as a guide for crafting policy and a prioritization tool during the budget process. It reflects the short- and mid-range goals of the City of Weatherford.

From time to time, the City Council goes through a detailed process to update its strategic plan. This is necessary to ensure that the document serves as a valid reflection of the community's goals and objectives.

Weatherford first began its strategic planning process in 2008. This first iteration of the city's strategic plan yielded seven strategic priorities, including maintaining a healthy fiscal position, meeting citizens' expectations through quality service delivery, ensuring responsive communication, and fostering economic development.

As the first step of the City's inaugural strategic plan, the City conducted an analysis of its strengths, weaknesses, opportunities, and threats (SWOT.) After identifying items in each category, elected officials and staff ranked them according to their magnitude. What resulted is a prioritized list of the city's intangible assets and liabilities. These helped staff and officials frame the environment in which Weatherford operates. The results of the initial SWOT analysis are as follows:

Strengths

- Service to Citizens
- Staff is second to none
- City is fiscally healthy
- City has a healthy economic climate
- Weatherford's unique identity
- City is self-sufficient
- Weatherford's unique history
- Great location
- Chandor Gardens (event facility)
- Low crime
- Quality retail shopping
- Outstanding citizens

Weaknesses

- Underutilized downtown area
- Attitude toward debt and revenue opportunities
- Some major thoroughfares appear aged
- Need to establish a central vision
- Underfunded/understaffed infrastructure and parks
- Lack of family entertainment
- Lack of sufficient marketing for the city
- The city has difficulty communicating with citizens

Opportunities

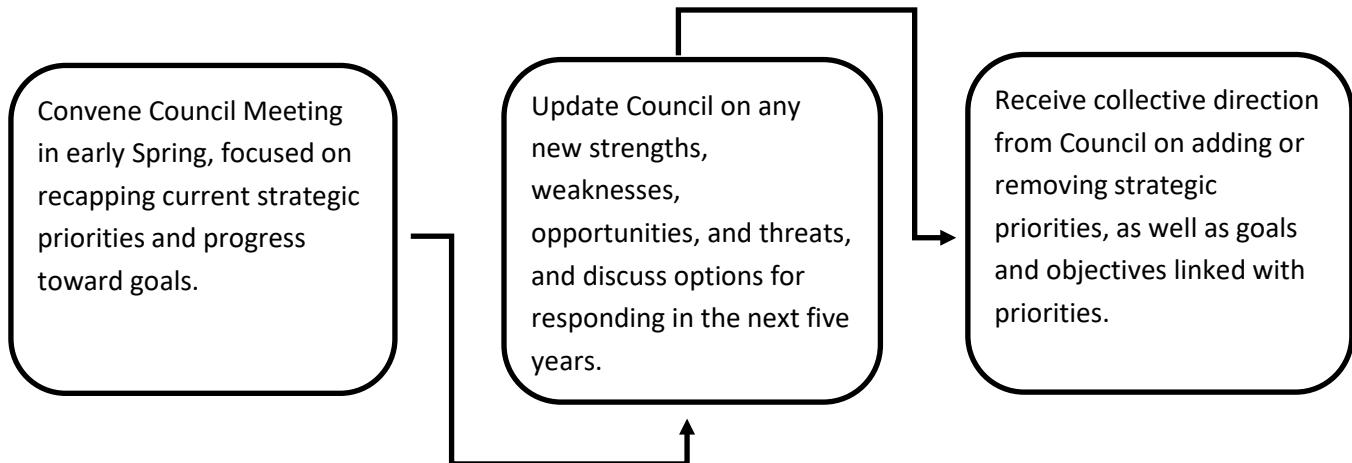
- Maintain & expand revenue sources
- Explore other uses—especially a concert venue—at 1st Monday Trade Days
- Upgrade utility and infrastructure standards
- Better manage tourism opportunities
- Establish an entertainment district downtown
- Do a new comprehensive plan
- Establish a new vision for Downtown, 1st Monday Trade Days, and York Avenue
- Expand and protect natural resources
- Form a citizens' capital committee

Threats

- Economic environment — cyclical and needs to be well monitored
- Development from the east may affect Weatherford's unique identity
- Negative growth in the extra-territorial jurisdiction and its affect on Weatherford
- Development may affect public safety and quality of life
- Unrealistic citizen expectations
- Continuing to be reactive rather than proactive
- Not enough annual funding for street system

Since the initial plan was adopted, Council and staff have gone through several iterations of this plan, both adding and removing priorities when necessary.

These revisions began in the Spring of 2013, and then again in the Spring of 2016. Each revision occurs in the same format:



Mission Statement

The Members of the City Council are committed to serving the people of Weatherford, helping them enjoy the best quality of life of any City in North Texas through an improved infrastructure and appearance, a diversified local economy that generates expanded revenues - and Weatherford's status as a contemporary hub of Parker County, all the while maintaining its small-town feel.

Vision Statement

Weatherford, Texas is a service oriented, yet still "small town" community that upgrades its infrastructure, celebrates, and shares its rich history, and fosters quality economic growth - in a fiscally responsible, even revenue generating fashion.

Values

Integrity - possessing an unwavering commitment to doing the right things right; consistently adhering to high professional and ethical standards; keeping commitments to our citizens, co-workers, and others.

Innovation - aware of current issues and changing dynamics; welcoming new ideas; re-examining the way we work and looking for better ways to get the job done; valuing creativity when solving problems; committed to personal growth.

Accountability - delivering on promises; guiding the progress of our community while being mindful of our past; taking personal responsibility for achieving expected outcomes; creating a work culture where everyone knows their individual and collective roles in organizational goals and expected community outcomes.

Commitment - demonstrating through our actions that we can be counted on to consistently do what is necessary, expected, and required, and when able, exceed expectations.

Teamwork - recognizing the importance of working together to meet everyone's needs; treating everyone with respect; sharing resources and information freely; communicating regularly and honestly with employees, council members, and citizens.

General Focus Areas

During the spring of 2016, Weatherford City Council went through a revision of the City's strategic plan in order to refine broad operational focus areas and identify goals associated with those focus areas. While the City's specific goals and objectives will change as they are completed, the overall focus areas are designed to remain in place for several years. Because the City is growing quickly, many of its strategic focus areas are concerned with managing that growth.

The focus areas agreed upon are as follows:

- 1 Communicate with Citizens
It has always been important for municipalities to keep in close communication with their citizens. With Weatherford being a fast-growing city, it is not only crucial that the growth is responsible, but that it is also in line with the quality that Weatherford citizens expect and deserve. As a part of that, staff and Council strive to remain in constant contact with those they serve.
- 2 Concentrate on Infrastructure
Weatherford's streets and utilities are among the most basic, integral services delivered to citizens. As the City grows, staff and Council will ensure that it provides the same, high-quality infrastructure to support this growth while still being able to maintain all existing systems.
- 3 Re-Align Funding Sources
As with every municipality, Weatherford faces a host of needs, all vying for the same limited financial resources available to meet them. One method to assist in addressing these is to align funding sources with specific needs. For example, matching the needs availability of sales tax funds (which can be quite volatile) with non-recurring capital needs, utilizing property tax gains to fund specific, recurring costs, and using specific program/event revenues to directly fund those programs/events. It is the policy of Weatherford's staff and Council to evaluate all revenues to maximize the efficiency of the budgeting process.
- 4 Control our Own Destiny
Weatherford staff and Council strive to be proactive in planning for the City's growth and development, ensuring the growth is smart and manageable.
- 5 Improve Marketability
In the past several years, Weatherford has added several amenities and businesses that make it an attractive destination for tourism. The City is committed to marketing these developments consistently, while diligently adding more to increase its marketability.
- 6 Ensure Sustainable Services
The City's continued growth is a given. The danger with rapid growth, however, is that if adequate plans are not in place to sustain all services necessary to support that growth, then the City's overall quality will decline. Weatherford's leadership will ensure that this is not the case.

Strategic Goals and Objectives

In tandem with the focus areas, Council identified strategic goals to be met over the next few years. Some of these goals are more specific and measurable than others, but the City will continue to work to discuss and refine these efforts. The goals identified are:

Focus Areas ->	Communicate with Citizens	Concentrate on Infrastructure	Re-Align Funding Sources	Control our Own Destiny (Plan for Future)	Improve Marketability	Ensure Sustainable Services
Stated Goals						
Conduct a Citizen Survey		X				X
Upgrade Infrastructure		X				X
Evaluate Resources put toward "Non Resident" Services			X	X		X
Prepare a New Comprehensive Plan		X		X		X
Explore New Revenue Opportunities			X			X
Focus on Developing Downtown, 1 st Monday, and York Avenue areas				X	X	
Improve Tourism and Marketing				X	X	
Ensure Quality Development				X	X	
Focus on Internal Needs						X
Focus on Transportation		X				
Revitalize the Library						X

Strategic Goals and Objectives

Conduct a citizens' survey

- Primary Departments Involved: Finance; Marketing & Communications; City Manager's Office
- Description: As responsible public servants, it is imperative to keep the lines of communication open with the Citizens of Weatherford. Until recently, Weatherford had not engaged its citizens on the topic of services levels and growth via a formal survey. Therefore, this item was initially intended to work in tandem with the City's Comprehensive Plan, designed to address those issues. This survey will take place biannually in order to monitor the perception of Weatherford's citizens on city services.
- Timeline: The citizen survey was completed during the spring of FY17. Follow-up surveys are done periodically to survey the citizens and gather input on various issues.

Upgrade Infrastructure

- Primary Departments Involved: Transportation and Public Works; Water, Sewer and Electric Utilities
- Description: Weatherford's City Council has made it an ongoing priority to consistently maintain and upgrade the City's infrastructure. This primarily includes street maintenance, utilities infrastructure, and storm water. The Annual budget for street maintenance has been increased by 350% since FY17 to reach its annual maintenance target, as generated from a survey of Weatherford's streets.
- In the past five years, Weatherford has also created two Tax Increment Reinvestment Zone, which is a fairly common economic development tool to spur growth in the City. For a period of thirty years, 3/4 of the taxes derived on any increased property values in this zone will be captured and used to directly fund infrastructure projects inside the zone. These projects will ensure the proper amenities are in place to attract quality development. Weatherford has already seen two major retailers construct locations in this area as well as residential development.
- Additionally, Weatherford has continued to make progress on its storm water infrastructure initiative. The relatively new storm water fee was first authorized and levied in 2013, and the revenues generated from this fee are put toward improving the city's drainage issues. Recently, this fee was increased, per the storm water plan, to fund debt issued in FY15 and again in FY18.
- Similarly, the Water and Wastewater Utilities completed its third round of rate increases in FY17 designed to cash-fund capital projects, and this cash-financing mechanism has been functioning as intended. For further information on this, please see the Weatherford Municipal Utility Fund Program of Services for FY22.
- Timeline: Ongoing.

Evaluate resources put toward "Non-Resident" services

- Primary Departments Involved: City Manager's Office; Finance; Library; Animal Services
- Description: As the Parker County seat and its largest city, Weatherford naturally provides services that reach beyond its geographic borders. Among those are library services and animal control. In order to make these services that reach non-residents more cost-effective, Weatherford staff and Council continue to pursue funding options focused on cost-recovery. This initiative has led to several efficiencies, such as:

Strategic Goals and Objectives

- Partnering with the cities of Hudson Oaks, Willow Park, and Aledo on an interlocal services agreement that provides the funding for two additional animal services personnel.
- Increasing the City's current interlocal agreement with Weatherford ISD to provide partial funding for five school resource officers.
- Creating an interlocal agreement with Emergency Services District #3 to allow for better overall coverage in emergency services for both the City and the district, and adding funding from the District to the City to provide those services. Additionally, the City is able to utilize existing equipment and apparatus owned by the District.

Evaluation of these services is ongoing, and staff will continue to keep a diligent watch on funding options. In particular, staff and Council are exploring options for modifying the County's contribution to library funding, given the number of non-City residents that enjoy that service. The City will attempt to address this funding incongruity within the next budget cycle.

- Timeline: Ongoing.

Prepare a new comprehensive plan (General Plan)

- Primary Departments Involved: Planning & Development; City Manager's Office
- Description: In an effort to evaluate and control the City's oncoming growth, Weatherford staff has engaged a consultant to assist the City in updating its comprehensive plan. This plan analyzes land use, zoning, and development opportunities within city limits, giving staff and Council the tools needed to set direction for the City's future.
- Timeline: The General Plan concluded in FY18 and has been frequently cited in Council and staff led decisions.

Explore new revenue opportunities

- Primary Departments Involved: All
- Description: With several areas competing for funding, Council and staff have made it a priority to expand existing revenue when appropriate and search for new revenue opportunities. In the past few years, this has led to several revenue enhancements, including:
 - The aforementioned interlocal agreements to better allocate service costs among beneficiaries.
 - Increasing the maintenance & operations property tax rate by a total of 0.95 cents since 2015 to fund fleet replacements, street repairs, mission-critical positions, and keep employee compensation in line with the market. Weatherford has also relied on increases in property values to help fund its operational needs.
 - Implementing the aforementioned storm water utility fee.
 - Implementing three-year utilities rate adjustments to pay for capital, repairs and replacements, and debt. The phased-in rate adjustments concluded in FY17.

To date, approximately 10% of Weatherford's General Fund operations are self-funded through service

Strategic Goals and Objectives

charges and other fees.

- Timeline: Evaluation of Weatherford's revenue streams and funding breakdown is ongoing, and staff will continue to keep a diligent watch on any options for the future.

Focus on developing downtown, 1st Monday, and York Avenue areas

- Primary Departments Involved: Planning and Development; Parks and Recreation; City Manager's Office
- Description: Improvements to Weatherford's Heritage Park have been ongoing for several years now. Completed improvements have included new bathrooms, animal stalls, lighting, sidewalks, a food court, and of course the City's new amphitheater, which is used for a concert series throughout the year as well as Weatherford's 4th of July celebration. Currently slated for the future are additional parking, a fitness loop, and the Heritage Memorial Plaza. Special events currently held in Heritage Park include First Monday Trade Days, which has increased its revenue by 80% since 2011, the Blooming Car Show, and Holiday in the Park.
- Staff is currently exploring opportunities for downtown-centered development. Chief among the difficulties in pursuing this goal is rerouting traffic around the area instead of through it, as it currently stands. There is potential for the construction of a loop around the square, although specifics have yet to be identified.
- During FY16, staff created a new position to assist with organizing development and revitalization in Weatherford's downtown area. The Main Street Director serves as a staff liaison between the City and the Weatherford Downtown Association.
- Timeline: Improvements will be ongoing through the next several years.

Improve tourism and marketing for the City

- Primary Departments Involved: Economic Development; Parks and Recreation; City Manager's Office
- Description: To help manage tourism and events in Weatherford, the City has a Special Events Coordinator position, which has worked in tandem with the Chamber of Commerce to plan and market events in the City designed to bring in visitors and provide fun activities for residents. A marketing/PR specialist position was also created in FY15 and subsequently upgraded to the Communications & Marketing Director in FY17, while also adding ongoing funding to the PR/marketing program to increase Weatherford's visibility throughout the metroplex. Additionally, whereas the City has outsourced much of its marketing to the Chamber of Commerce in the past, Communications & Marketing staff is taking a more active role in this function.
- Timeline: Ongoing.

Ensure quality development

- Primary Departments Involved: Economic Development; Planning and Development
- Description: This is an ongoing priority in conjunction with Weatherford's focus on economic development

Strategic Goals and Objectives

- and tourism. Planning and Development and Economic Development will work in tandem to attract quality development to the area and ensure all new developments are within stated codes. Two initiatives encompass this goal in particular: first, the creation of a tax increment reinvestment zone has already led to several businesses developing within Weatherford's borders. Second, emphasis on the implementation of Weatherford's comprehensive development strategy as outlined by the General Plan has provided City leaders with a path to follow for future prosperity.
- Timeline: Ongoing.

Focus on the City's internal needs

- Primary Departments Involved: City Manager's Office; Municipal and Community Services; Finance; Human Resources; Information Technology
- Description: Weatherford staff has identified several key areas that are in need of funding in order to ensure the City's operational health. Among them are ongoing fleet funding, compensation/succession planning, and planning for the City's retiree liabilities.
- Retirement Pressures: Like many cities, Weatherford currently has a large number of staff that is eligible for retirement. As of FY23, approximately one-third of Weatherford's General Fund employees have accrued enough time in the Texas Municipal Retirement System to be able to officially retire. Unfortunately, this presents two problems for the City. First, with many of these employees being long-tenured at Weatherford, that level of staff turnover will undoubtedly cause some operational disruption from the knowledge lost with losing those employees. This would necessitate a delicate succession plan to ensure that proper knowledge-transfer takes place in the midst of turnover. Second, there is a financial component that involves the City's policy on compensated absences. When an employee retires, he or she is entitled to compensation for any remaining vacation and partial sick time they have accrued but not used. Fortunately, this is an issue staff and Council have been aware of for a number of years and have therefore taken steps to alleviate the financial component. Council has created a reserve, currently at \$0.6M, in the General Fund to help offset these retirement separation costs. Additionally, staff has built in an ongoing funding component of \$150,000 annually to help pay for any employee separation costs throughout any given fiscal year. Through FY25, these funding sources should be sufficient to cover most, if not all, of Weatherford's projected retiree separation costs. For more information, please see the General Fund 5-Year Forecast.
- Compensation: Among the highest budget priorities for both the City Council and City Manager is to address employee compensation. As with an organization's facilities, technology, and major equipment, employees are an asset. As an asset, employees need to be maintained, including providing adequate training, equipment and support to perform their jobs, and competitive compensation in order to attract and retain quality talent. Weatherford's pay structure has been inconsistent since recovering from the Great Recession. Several pay grades overlap one another, resulting in staff frustration, and the pay for many positions struggles to remain at market. While staff has implemented several isolated actions to help remedy both of these issues beginning in 2013, the problems still exist. In FY18, the City Manager's Office

Strategic Goals and Objectives

- engaged with an external consultant to help overhaul Weatherford's position classification and pay structure. The result of this initiative is a more organized and consistent system for classification, raises, and promotions across the City that will help retain staff, attract quality talent, and usher in responsible succession planning. For FY23, staff has been able to implement personnel actions to continue along the lines of this newly adopted plan. For more information, please see the General Fund 5-Year Forecast.
- Health Insurance: Similar to overall compensation, health insurance premiums have been a constant issue for Weatherford, as rising rates shrink the City's operational flexibility. Facing an almost a 15% increase in FY18, staff decided to discontinue Weatherford's health insurance plan with the Texas Municipal League and opted for self-funding. This process began on January 1, 2018 and has resulted in significant cost savings while still maintaining benefits for FY23. The City has not increased rates to the employee in 5 years.
- Training Opportunities: Since FY18, the City Manager's Office has placed an emphasis on staff development And succession planning. The City has engaged with several external consultants to develop staff knowledge, skill set, judgment, and work ethic.
- Fleet Rotation: Finally, this budget expands upon the creation of a fleet rotation program from FY16. During that year, Weatherford began implementing a modest vehicle/major equipment replacement program, intended to build sufficient funding over time to continually replenish designated assets in a timely manner. By treating the cost to replace these vehicles/major equipment as recurring, staff ensures that Weatherford personnel always have safe, reliable tools to do their jobs. This helps to maintain consistent operational service levels as well as financial health. To date, finance staff has targeted 190 vehicles, primarily public safety and public works related, to put on this ongoing fleet funding rotation at their next replacement period.
- Timeline: The targets for fleet and retiree funding are calculated on a 5-year basis, although the programs will continue indefinitely.

FY23 Budget Calendar

1

Budget Kickoff

Staff meeting to outline the budget process and methodology, provide target budgets, and distribute instructions for working on new year

April
19-29

2

Departmental Budget Submissions Due

Target budgets and any requests for funding over the target base budgets are submitted to Finance over this time frame.

May —
June

3

Internal Budget Discussions

Administration and staff begin discussing all budget submissions, incorporating council priorities, and developing the proposed budget.

May —
June

4

Certified Tax Rolls Received

Certified appraisal rolls from the Parker County Appraisal District are received showing taxable values. Final property tax assumptions made.

July

5

Notice of Tax Rates Published

Pursuant to Texas state law, the City published its No-New Revenue and Voter Approved rates for public review.

August 9

6

Presentation of FY23 City Manager's Proposed Budget

The City Manager's FY23 Proposed Budget is presented to the City Council and made available for public inspection.

August 9

7	Tax Rate Proposed by City Council	City Council voted to propose a tax rate for the FY23 Weatherford Budget.	August 23
8	Public Hearing Held on Budget	Following the required notices, a public hearing is held on the FY23 Proposed Budget.	Aug 23
9	Public Hearing Held on Tax Rate	Following the required notices, a public hearing is held on the FY23 proposed tax rate.	Sep 13
10	Council Adopts the FY23 Budget and Tax Rate	Following extensive discussion in August and September, the City Council adopts the budget and tax rates for the following year.	Sep 13
11	Follow-Up/Debrief with Staff	Finance staff sets meetings with the City Manager's Office as well as other departments to debrief on the budget for FY23, discussing ways	Oct 2022
12	Adopted Budget Document Published	Council changes are incorporated into the final budget document, which is published and made available to the public.	Oct 2022

Budget Process & Methodology

This budget document serves as the annual operating plan for the City of Weatherford during the fiscal year beginning October 1, 2022 and ending September 30, 2023 (FY23).

The funding choices made for FY23 were the result of hours of deliberation at various levels: from each individual department to the City Manager and his executive team to the City Council and the people. This budget reflects not just the specific financial controls, management information, and policy development information it contains. It is a reflection of the values and goals of the community of Weatherford, Texas. The process by which it was developed was designed to produce a forward-thinking, results-oriented plan for the coming year.

Purpose of the Budget Process

The purpose of the budget process is to identify and assure compliance with policies dictated by State law, the City Charter, City Ordinances, and administrative procedures. The aim of these policies is to achieve long-term growth and stability within a positive financial condition. These guidelines give direction to administration and staff in planning and directing the City's day-to-day financial affairs and in developing financial and management recommendations to the City Council. They provide a strategic framework for evaluating both current and proposed activities by preserving the long-standing principles, traditions, and practices of the City of Weatherford.

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. Being an annual process, budgets are influenced by many factors, including current and projected economic conditions, decisions made in prior budgets, current needs, and long-term goals.

The budget process establishes levels of control as well. Once approved, department staff have the ability to adjust their budgets by transferring funds from one line-item to another within appropriated levels by submitting a budget transfer request, which is reviewed by the Finance Department and the City Manager. However, any revisions which alter the total appropriation level for a department must be approved by the City Council.

Objectives of All Budgets

While every year brings different goals and challenges, all budgets are developed with shared objectives:

Realistically Estimated Revenues: Each revenue source should be analyzed and estimated realistically to ensure that the practice of conservatism in revenue projections is maintained.

Efficient, Equitable, and Adequate Funding for Services: Each service receiving funding should be given adequate resources to provide quality levels of service. To achieve this goal, some proposals or programs requested by departments are either not recommended in the budget, or in some cases, alternative requests may be funded at a lesser amount or delayed while utilizing existing services where possible.

Sound Financial Planning: Maintenance of adequate unallocated fund balances and reserves for unanticipated events or future allocations is important. Sufficient resources should exist for maintaining adequate balances and for meeting cash-flow requirements while providing the ability to respond to unforeseen circumstances. To achieve this goal, some expenditure requests are not recommended for funding, or are recommended at a lower level than requested. Reserve requirements for each fund are specified in the Financial Management Policy Statements.

Objectives Specific to This Budget

Over the past several years, Weatherford has transitioned out of recession-era constraints and into long-term financial stability. The FY23 City budget reflects a city that is continuing to prosper in a healthy economy and is also utilizing its growth to make specific plans for the future. While sales tax and property tax have both reached record-high levels in FY22, Weatherford officials are determined to maintain fiscal discipline by restricting operational expansion to only the most necessary area, ensuring consistent, quality services for citizens while guarding against the effects of an inevitable economic downturn. In conjunction with Council's strategic priorities and goals, the FY23 City budget does the following:

1. Continue path toward a sustainable, long-term solution to compensation and health insurance pressure. Every year, staff and Council face the challenge of remaining a marketable employer in the D-FW area. After over a decade of having an inconsistent compensation structure in different areas of the City, staff began consulting with an outside firm in 2017 to help create a sustainable job classification and compensation system. With the study's conclusion in early FY18, Human Resources staff had a comprehensive blueprint for job classifications, payroll structures, and pay plans ready to be implemented. The first step was taken in FY18 and has continued each year thereafter.

Additionally, FY18 was the year Weatherford switched to a self-funded insurance system in order to better control rising costs. As a result, FY23 is the fifth year the City has been able to maintain benefits without increasing the cost.

2. Shows a focus on long-term capital planning. For several years, Weatherford's capital plans have focused primarily on roads, in conjunction with the Texas Department of Transportation Pass-Through Financing System, which allows local communities access to state funds in conjunction with state highway projects. With those projects having concluded in the past year, staff can now focus time and resources on unrelated projects that take high priority. In the immediate future, these projects include renovation of Fire Station #1, constructing a new fire station, renovating the City's library, and making small-scale repairs and renovations to the City's pool and park facilities. As a part of this initiative, the City has committed to a modest cash-funding mechanism for some of the lower-cost projects in the near future. This cash-funding has been set at \$1.6 million for FY23.

2. Continue Management of Internal Liabilities. Since 2015, Weatherford Finance staff has worked with managers across the City to forecast vehicle/equipment replacement needs, pressing facilities maintenance, and retirements in an effort to adequately prepare financially and operationally for those future costs. To date, Weatherford has created an ongoing vehicle rotation for almost 80 vehicles, treating those assets as recurring expenses that need to be managed rather than one-time replacements. Additionally, Council and staff have worked to create a reserve, currently at \$2.2M to meet projected costs associated with retirements. This forward thinking will prove wise and useful to the City for a number of years.

FY23 Budget Process

In January of 2013, a strategic planning consultant assisted the City Manager's Office in leading a

workshop with staff and Council to discuss city priorities. Over the next several meetings, this discussion led to an analysis of the city's strengths, weaknesses, opportunities, and threats, as well as the city's goals and objectives for the coming year. It was against these goals and objectives that any budget request was weighed. Since that time, this plan has been thoroughly discussed and updated. This provided the primary driving force of this budget.

Budget kickoff was subsequently held with department staff to provide an overview of the budget outlook, identify changes to the budget process, and provide the necessary documents and forms. This was the formal beginning of the budget process.

Budget submissions were due from each department in May through June. The Finance Department reviewed line-item budgets and supplemental requests individually with delegates of each department prior to reviewing them with Assistant City Managers. The approved supplemental requests were then presented to the City Manager for consideration.

In July, the City received its final assessed values from the Parker County Appraisal District. Final revenue projections were made from this information and the proposed budget book was prepared by Finance staff.

In early August, the City Manager's proposed budget was presented to the City Council. Over the next two months, several work sessions and public hearings were held to discuss the various proposals included in the City Manager's budget as well as the tax rate. The City Council approved the FY23 General City Budget on September 13, 2022.

This process is summarized on the preceding pages.

Basis of Accounting

The accrual basis of accounting is utilized by the Enterprise Funds (the Solid Waste Fund as well as the Utilities Fund, which is represented in a separate budget book). Accordingly, revenues and expenses are recognized in the accounting period in which they are earned and incurred, respectively.

All appropriated funds in this document are included in the Annual Comprehensive Finance Report (ACFR). Funds related to the operations and capital improvements of the Municipal Utility System are included in the ACFR but appropriated by the Municipal Utility Board.

The modified accrual basis is used for all other funds. Modifications in the accrual basis for these funds include the following:

- Revenues are recognized when they become both measurable (i.e. the transaction amount can be determined) and available (i.e. collectible within the current period or soon thereafter to pay current period liabilities). Primary revenue sources treated as susceptible to accrual include property taxes collected within 60 days of year-end and sales taxes collected and held by the state at year end on behalf of the City. Revenue sources from licenses, fines and forfeitures, service charges and other miscellaneous revenues are generally recognized as the cash is received.
- Expenditures are included in the budget when they are measurable, a fund liability is incurred, and the liability will be liquidated with resources included in the budget. This includes interest and principal on general long-term debt which are recorded when due or otherwise payable.
- Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration.

Basis of Budgeting

The City Council adopts an annual legal budget which covers the General Fund, Debt Service Fund, Enterprise Funds, Capital Funds, and certain Special Revenue Funds. All appropriations lapse at fiscal year-end. The budgets for the General Fund, Debt Service Fund and Special Revenue Funds are prepared on the modified accrual basis except for encumbrances, which are treated as budgeted expenditures. In addition, capital purchases are budgeted within the year of appropriation. The budgets for the Enterprise Funds are prepared on the modified accrual basis and include encumbrances, debt principal retirements and capital outlays as expenditures. Additionally, the Enterprise Funds do not include depreciation as a budgetary expense.

The budget process establishes levels of control as well. Once approved, department staff has the ability to adjust their budgets by transferring funds from one line-item to another within appropriated levels by submitting a budget transfer request, which is reviewed by the Finance Department and the City Manager. However, any revisions which alter the total appropriation level for a department or fund must be approved by the City Council.

Impact of Financial Policies on the Budget Process

The City's financial policies provide guidance throughout the budget process, including, but not limited to, the following considerations:

- Revenue Estimates: Revenues have been conservatively estimated to ensure reliable, equitable, and sufficient amounts are available to support desired services. An analysis of probable economic changes has been considered for all revenue estimates, most notably sales taxes.
- Use of Fund Balance: The FY23 adopted budget does not appropriate any of the City's General Fund balance. For more information, please see the *General Fund Summary*.
- Performance Measures: In order to ensure efficient and effective service delivery, each department has included a list of performance measures which are reviewed by staff and key stakeholders. For more information, please see the department pages.
- Replacement of Capital Assets: This budget includes approximately \$957,757 in vehicle replacement costs based on the fleet replacement schedule. Additionally, \$1.3 million of ongoing costs related to the new vehicle replacement rotation has been added to the General Fund Budget.
- Fiscal Monitoring: Each month, staff of the Finance Department prepares expenditure and revenue reports in order to monitor departmental budgetary information, and to stay ahead of economic trends as they emerge. Additionally, staff prepares formal year-end projections of revenue and expenditures on a quarterly basis.
- A budget is balanced when all ongoing, operational costs are supported by ongoing revenues. One-time costs may be covered by ongoing or one-time revenue sources, or through the use of fund balance.

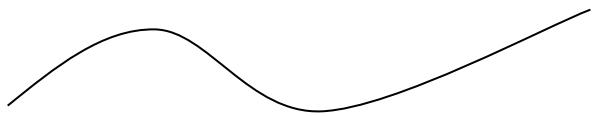
Capital Expenses included in this Budget

Department	Item	Total
Parks	Install and maintain new fountain @ Love St Park	7,800
Parks	Overhead lighting at Cherry Park Pool	6,498
Facilities	Fire Alarm @ TPW (current system inoperable)	10,000
Facilities	Repairs to foundation/wall @ Fire Station 4	70,000
TPW	Two snow plow attachments for two work trucks.	23,000
Police	Scheduled replacement of 5 patrol vehicles	500,000
Parks	Replace 21 year old tractor	24,204
Parks	Replace 9 year old truck (blown motor)	38,811
TPW	Vehicle replacement - streets work truck	75,000
TPW	Vehicle replacement - Field services work truck.	45,000
TPW	Motor grader	274,742
Capital Projects	Downtown Quadrant 4 Design	300,000
Capital Projects	Town Creek Trail Phase III	300,000
Capital Projects	US180 Green Ribbon/Icon	350,000
Capital Projects	Bethel Ramp Design	70,000
Capital Projects	Tin Top Ramp Design	70,000
Fire	Fire Station #1 Renovation	750,000

All of the above capital expenditures can be found in the operating budgets detailed in this document. These expenditures include facilities renovations as well as both non-recurring and recurring costs for ongoing fleet rotation. Expenditures such as these contribute to the long-term health of Weatherford by ensuring the City keeps low-maintenance, working vehicles and other assets on hand to assist in daily operations. To qualify as a capital expenditure in this regard, the item must cost over \$5,000 and have a clearly defined expected lifespan of greater than one year. The expenditures detailed above will increase the city's operating costs to the extent listed.

These capital expenditures are different from those found in the capital improvement plan, which is designated for long-term, multi-year construction projects, rather than the purchase of rolling assets.

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Authorized Position Summary

General Fund Authorized Positions				
	Actual FY20	Actual FY21	Actual FY22	Adopted FY23
City Administration				
City Manager	1	1	1	1
Assistant City Manager	2	2	2	3
Deputy City Manager	0	0	0	0
City Secretary	1	1	1	1
Executive Assistant	1	1	1	1
Receptionist	1	1	1	1
Total	6	6	6	7
City Attorney				
City Attorney	1	1	1	1
Total	1	1	1	1
City Council				
Mayor	1	1	1	1
Council Member	4	4	4	4
Total	5	5	5	5
Communication & Marketing				
Director of Communications & Marketing	1	1	1	1
Communications & Marketing Coordinator	1	1	1	1
Total	2	2	2	2
Finance				
Finance Director	1	1	1	1
Assistant Finance Director	1	1	0	0
Accounting Manager	1	0	0	0
Accountant II	0	1	0	0
Staff Accountant	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Budget Coordinator	0	0	1	1
Payroll Coordinator	0	0	0	1
Purchasing Coordinator	1	1	1	1
Total	6	6	5	6

General Fund Authorized Positions					
		Actual FY20	Actual FY21	Actual FY22	Adopted FY23
Municipal Court					
Court Administrator/	Clerk of Court	1	1	1	1
Sr Deputy Clerk		1	1	1	1
Asst Court Administrator		1	1	1	0
Juvenile Case Mgr		1	0	0	1
Court Clerk		0	0	0	0
Municipal Judge (contract)		2	2	2	2
Total		6	5	5	5
Human Resources					
Director of HR		1	1	1	1
Assistant Director of HR		1	1	1	1
HR Generalist		1	1	1	1
HR Specialist		1	0	0	0
Total		4	3	3	3
Information Technology					
Director of IT		1	1	1	1
Assistant Director of IT		1	1	1	0
GIS Coordinator		1	1	1	1
GIS Tech		1	1	1	1
Sr Network Administrator		1	1	1	1
Network Administrator		1	1	1	1
Systems Analyst		1	1	1	1
Business Analyst		1	1	1	1
IT Specialist		1	1	1	1
Total		9	9	9	8
Fleet Maintenance					
Senior Mechanic		0	0	0	0
Mechanic		0	0	0	0
Fleet Manager		1	1	1	0
Fire Apparatus Mechanic (PT)		0	1	1	0
Total		1	2	2	0

General Fund Authorized Positions

	Actual FY20	Actual FY21	Actual FY22	Adopted FY23
Economic Development				
Economic Development Director	1	1	1	1
Economic Development Coordinator	0	1	1	1
Administrative Assistant	1	0	0	0
Total	2	2	2	2
Development & Neighborhood Services				
Director of DNS	1	1	1	1
Development Coordinator	1	0	0	0
Administrative Assistant	1	0	0	0
Planner I	2	1	1	2
Senior Planner	0	0	0	1
Planning Tech	0	2	2	0
Permit Tech	2	0	0	1
Building Official	1	1	1	1
Building Inspector I	1	0	0	0
Building Inspector II	1	1	1	1
Building Inspector III	0	1	1	1
Development Clerk	2	2	2	1
Plans Examiner	1	1	1	1
Consumer Health Inspector	0	0	0	0
Lead Code Enforcement Officer	1	1	1	1
Code Enforcement Officer I	0	2	2	2
Code Enforcement Officer II	1	0	0	1
Total	15	13	13	14
Library				
Director of Library	1	1	1	1
Sr Library Clerk	2	2	2	2
Sr Library Clerk (PT)	0	0	0	0
Reference Librarian	3	1	1	1
Library Clerk	0	2	2	2
Librarian (PT)	2	1	1	1
Office Coordinator	1	1	1	1
Library Tech Supervisor	1	1	1	1
Library Clerk (PT)	5	3	3	3
Librarian II	0	1	1	1
Librarian I	1	1	1	1
Library Associate	0	0	0	0
Library Associate (PT)	2	1	1	1
Library Circulation Clerk	2	0	0	0
Total	20	15	15	15

General Fund Authorized Positions

	Actual FY20	Actual FY21	Actual FY22	Adopted FY23
Parks & Properties				
Park Operations Manager	1	1	1	1
Athletic & Aquatic Tech	1	1	1	1
Crew Leader	3	3	3	3
Sr Groundskeeper	2	2	2	2
Groundskeeper	4	4	4	4
Groundskeeper (PT)	0	0	0	0
Grounds Maintenance Supervisor	1	1	1	1
Horticulturalist	1	1	1	1
Licensed Irrigator	1	1	1	1
Summer Maintenance Worker (PT)	5	5	5	0
Total	19	19	19	14
Recreation				
Director of Parks & Recreation	1	1	1	1
Assistant Director of Parks & Recreation	1	1	1	1
Recreation Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Special Events Coordinator	0	0	0	0
Clerical Assistant (PT)	2	2	2	2
Total	6	6	6	6
Fire Operations				
Fire Chief	1	1	1	1
Assistant Fire Chief	1	0	0	0
Operations Chief	0	1	1	1
Battalion Chief	3	3	3	2
Fire Captain	3	3	3	4
Fire Lieutenant	9	9	9	8
Driver/Engineer	12	12	12	12
Firefighter-EMT	27	27	27	28
Finance Specialist	1	1	1	1
Fire Apparatus Mechanic (PT)	1	0	0	0
Total	58	57	57	57
Fire Prevention				
Fire Marshal	1	1	1	1
Deputy Fire Marshal	1	1	1	1
Total	2	2	2	2

General Fund Authorized Positions				
	Actual FY20	Actual FY21	Actual FY22	Adopted FY23
Police				
Director of Public Safety/Police Chief	1	1	1	0
Background Investigator (PT)	1	1	1	1
Commander	4	3	3	3
Sergeant	10	10	10	10
Corporal	12	12	13	12
Court Bailiff	1	1	1	1
Deputy Chief	1	1	1	1
Finance Specialist	1	1	1	1
Officer	32	33	34	35
Reserve Officer (PT)	5	5	5	5
Special Services Planner	1	1	1	1
Property & Evidence Tech	1	1	1	1
TCO	12	12	12	12
TCO/TAC	2	2	2	2
Records Clerk	3	3	3	3
Fleet Coordinator (PT)	1	1	1	1
Support Services Manager	0	1	1	1
Total	88	89	91	90
Emergency Management				
Emergency Management Coordinator	0	1	1	1
Total	0	1	1	1
Animal Services				
Director of Municipal & Community Services	1	1	1	1
Animal Services Manager	1	1	1	1
Animal Control Officer Supervisor	0	0	0	1
Sr Animal Control Officer	1	1	1	0
Sr Animal Care Tech	1	1	1	0
Sr Animal Vet Tech	1	1	1	1
Sr Animal Care Specialist	1	1	1	0
Animal Control Officer	2	2	2	2
Animal Care Specialist	1	0	0	0
Animal Service Vet Tech	1	1	1	0
Animal Care Tech	4	4	4	5
Outreach Engagement Officer	0	0	0	1
Animal Services Operating Manager	1	1	1	0
Animal Services Coordinator	0	0	0	1
Animal Care Tech Supervisor	0	0	0	1
Veterinarian	0	0	0	1
Total	15	14	14	15

General Fund Authorized Positions				
	Actual	Actual	Actual	Adopted
	FY20	FY21	FY22	FY23
Facilities Maintenance				
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Tech	1	1	1	1
Lead Custodian	1	1	1	0
Custodian	2	2	2	2
Custodian (PT)	3	1	1	0
Total	8	6	6	4
Transportation & Public Works				
Director of TPW	1	1	1	1
Director of Capital Improvement Projects	1	1	1	1
Civil Engineer	1	1	1	1
TPW Operations Manager	1	1	1	1
Office Assistant	1	1	1	1
TPW Coordinator	1	0	0	0
Field Service Tech	1	1	1	1
Heavy Equipment Operator	3	3	3	3
Light Equipment Operator	2	2	2	2
Maintenance Worker	4	4	4	3
Street Crew Leader	2	2	2	2
Street Supervisor	1	1	1	1
Fleet Coordinator	1	1	1	1
Asset Management Tech (PT)	0	0	0	1
Foreman	0	0	0	0
Traffic Technician	2	2	2	1
Traffic Maintenance Worker	1	0	0	1
Traffic Maintenance Worker (PT)	1	1	1	0
Total	24	22	22	21
Total General Fund	297	285	286	278

Special Events Authorized Positions

	Actual FY20	Actual FY21	Actual FY22	Adopted FY23
Parks and Recreation				
Special Events Manager	0	1	1	1
Special Events Coordinator	2	1	2	1
Total	2	2	3	2
Heritage Park				
Event Attendant (PT)	6	5	5	5
Event Assistant (PT)	0	0	0	1
Clerical Assistant (PT)	1	1	1	1
Total	7	6	6	7
Chandor				
Office Assistant	1	0	0	0
Event Assistant	0	1	1	1
Event Assistant – PT	2	1	1	1
Recreation Manager	1	0	0	0
Senior Groundskeeper	1	1	1	1
Groundskeeper	1	1	1	1
Horticulturalist	0	0	0	0
Gardener	1	0	0	0
Total	7	4	4	4

Solid Waste Authorized Positions

	Actual FY20	Actual FY21	Actual FY22	Proposed FY23
Municipal & Community Services				
Assistant Director of Municipal & Comm Svcs	1	1	1	1
Administrative Assistant	1	1	1	1
Crew Leader	0	0	0	1
Sanitation Manager	1	1	1	1
Senior Sanitation Driver	0	0	0	0
Sanitation Driver	4	4	4	1
Sanitation Loader	9	9	9	12
Sr Sanitation Loader	0	0	0	1
Heavy Equipment Operator	3	3	3	4
Total	19	19	19	22

General Fund



The General Fund is the primary operating fund for the City of Weatherford. It is used to account for all financial resources except those required to be accounted for in another fund. This fund is accounted for on the modified accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

General Fund Summary

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 15,732,794	\$ 17,492,740	\$ 23,321,409	\$ 23,321,409	\$ 25,195,822
Revenues					
Property Taxes	9,056,797	9,440,460	10,155,443	10,263,088	11,063,560
Sales Taxes	15,633,518	18,323,484	17,802,056	20,892,610	18,961,124
Other Taxes	908,572	921,821	1,015,000	958,798	975,000
Licenses	814,324	1,515,217	756,400	1,648,710	879,000
Intergovernmental Revenue	2,262,669	3,300,590	1,983,664	2,166,868	2,013,282
Service Charges	723,213	508,996	488,600	619,493	549,150
Fines & Forfeitures	292,938	235,381	280,800	347,254	355,250
Miscellaneous Revenue	421,611	368,437	294,239	304,430	253,925
Transfers & Other Sources	5,952,616	5,594,270	5,517,670	5,609,864	5,991,886
Intragovernmental Services	3,870,208	3,759,004	4,299,758	4,299,758	4,374,695
Total Revenues	39,936,464	43,967,659	42,593,630	47,110,874	45,416,872
Expenditures					
City Administration	1,072,702	974,282	1,799,311	1,413,683	2,024,749
City Attorney	327,948	294,065	345,850	330,721	441,590
City Council	45,999	34,141	31,943	22,908	24,943
Communications & Marketing	225,697	256,735	305,534	283,828	322,255
Economic Development	186,124	927,293	1,207,371	919,872	1,302,592
Finance	623,714	581,810	585,230	545,871	687,536
Municipal Court	330,001	303,693	365,283	325,621	315,924
Fire Department					
Fire Admin	6,824,045	6,885,805	8,490,910	8,210,099	8,730,281
Fire Prevention	246,131	265,640	319,091	362,423	305,391
Emergency Management	248,914	215,201	543,334	290,866	383,136
Human Resources	474,169	522,200	532,961	528,084	618,517
Information Technology	3,071,312	3,368,220	3,597,536	3,388,364	3,466,520
Library	1,092,976	984,756	1,040,241	996,510	1,091,658
Municipal & Community Services					
Animal Shelter	1,426,704	1,376,480	1,582,087	1,541,541	1,656,099
Fleet Maintenance	122,983	169,228	35,616	25,774	-
Non Departmental	2,859,762	1,530,669	4,491,397	4,497,715	2,403,524
Parks & Recreation					
Parks & Properties	1,791,335	1,697,893	2,042,622	2,028,823	2,079,100
Recreation	741,227	759,866	819,232	864,859	898,018
Facilities Maintenance	973,602	1,215,941	938,523	1,103,219	1,269,262
Development & Neighborhood Services	1,371,869	1,257,419	1,849,636	1,798,232	1,612,657
Police Department	9,528,848	9,612,024	10,820,398	10,599,286	10,658,550
Transportation & Public Works					
Administration	473,042	340,032	586,289	559,812	385,577
Field Services	190,978	175,679	369,876	172,261	98,659
Traffic	-	-	-	-	-
Capital Projects Admin	350,955	386,362	818,661	620,968	475,442
Streets	3,571,682	4,003,552	4,669,150	3,805,120	4,076,595
Total Expenditures	38,176,518	38,138,990	48,188,078	45,236,461	45,328,575

General Fund Summary

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Total Revenues	39,936,464	43,967,659	42,593,630	47,110,874	45,416,872
Total Expenditures	38,176,518	38,138,990	48,188,078	45,236,461	45,328,575
Over/(Under)	1,759,946	5,828,670	(5,594,448)	1,874,413	88,297
Ending Fund Balance	\$ 17,492,740	\$ 23,321,409	\$ 17,726,961	\$ 25,195,822	\$ 25,284,119
Ending Days	196.83	245.30	186.46	243.34	211.18

One-Time Revenue	-
Sales Tax Freeze	1,723,739
One-Time Expenses	1,627,395

Ongoing Revenues	43,693,133
Ongoing Expenses	43,701,180
Operating Surplus	(8,047)

Daily Cost	\$119,729
Balance	\$25,284,119
Ending Days	211.18
Comp Absences Reserve	\$585,246
30 Day Council Preference	\$3,591,878
90 day Reserve	\$10,775,633
Available	\$10,331,362

General Fund Summary (cont.)

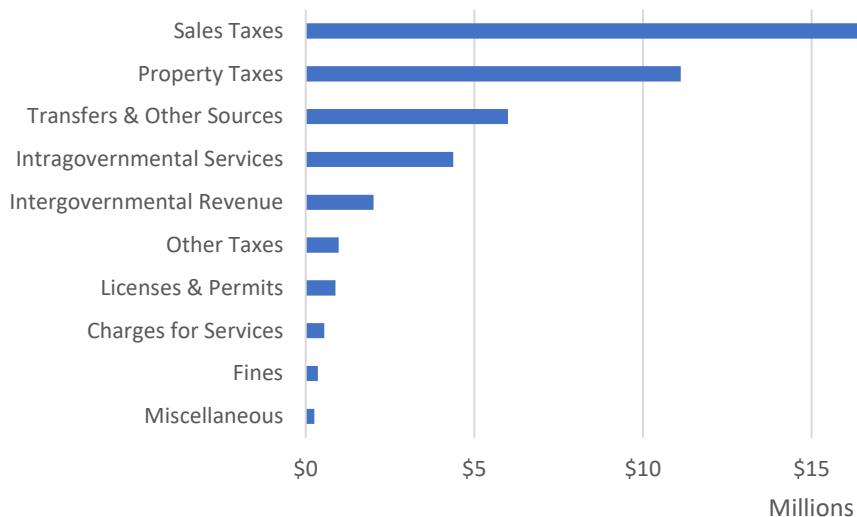
Revenues are comprised of general taxes (ad valorem, sales, and franchise), service charges, intergovernmental transfers and grants, fines, and transfers from other city funds.

These revenues finance general municipal operations, including law enforcement, fire protection, street maintenance, recreational activities, library services, plan review and permitting, human resources, financial services, and others.

Where does the money come from?

General Fund revenue is composed primarily of sales tax, property taxes, and transfers. These three sources comprise 79% of the total annual revenue.

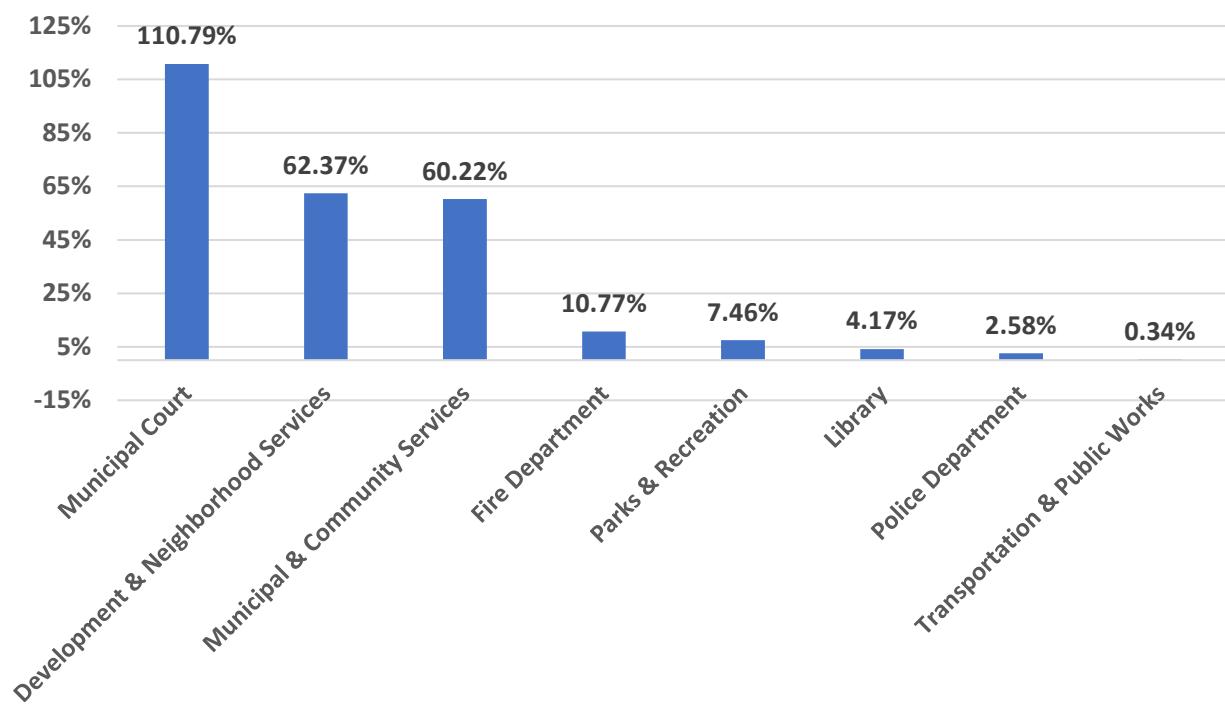
General Fund Revenue Sources by Category



This revenue funds most of the common functions of local government, paying for an array of diverse activities such as police and fire protection, routine street maintenance, parks and recreation, libraries, and planning. While property taxes are an important revenue source for local governments, as they are the most predictable and controllable, they are not the General Fund's largest revenue stream. Only \$11.1 million, or 24.4% of the City's operating revenue, is from taxes on property. In contrast, sales taxes generate 41.7% of the annual revenue.

For some of the functions covered in the General Fund it is possible to assess a direct fee for providing a service, such as when an animal is adopted from the Weatherford/Parker County Animal Shelter, or for inspection services rendered. While these revenue sources help to defray some of the cost for these programs, they are typically insufficient to cover the entire cost. The following chart shows the percentage of operational costs that are covered by revenue generated by each department.

Percentage of Department Costs Covered by Direct Revenues & Chargebacks



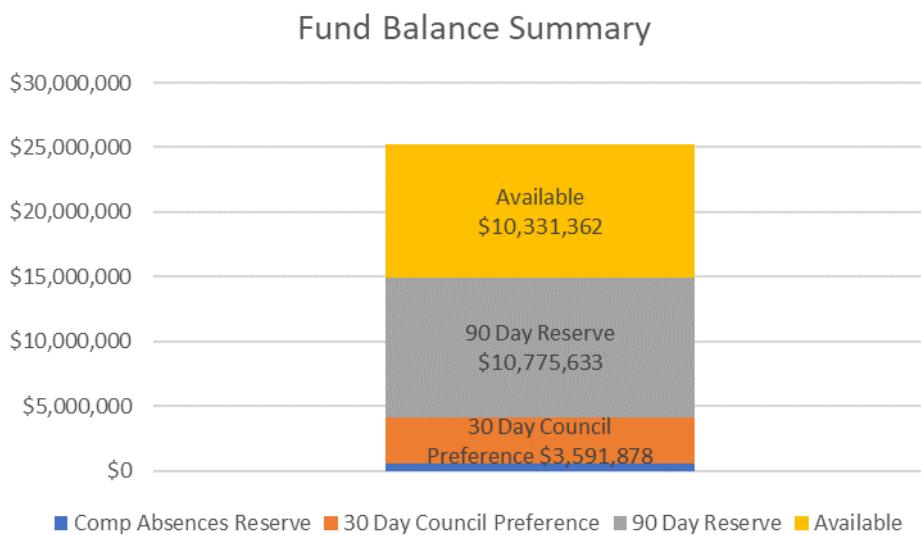
Overall, approximately 8.9% of the General Fund is covered through direct department-generated revenues, interlocal agreements, or other grants. This figure has been consistent for several years, indicating that self-supporting revenue has kept pace with cost increases.

Where does the money go?

The below information shows the City's total ongoing budget, less the aforementioned self-supported funding, broken down by department. The column to the right breaks down the percentage of the total ongoing budget that each department is responsible for. As with the Service Area Summary earlier in this document, the percentages tend to follow the personnel breakdown in the General Fund.

Department	Ongoing Budget	% of Total
Municipal Court	\$ 315,924	110.79%
Development & Neighborhood Services	1,512,657	62.37%
Municipal & Community Services	1,651,749	60.22%
Fire Department	9,025,672	10.77%
Parks & Recreation	4,023,503	7.46%
Library	1,083,846	4.17%
Police Department	10,642,194	2.58%
Transportation & Public Works	4,863,273	0.34%
Information Technology	3,441,520	0.00%
Non Departmental	2,403,524	0.00%
City Administration	1,724,749	0.00%
Finance	679,536	0.00%
Human Resources	618,517	0.00%
City Attorney	441,590	0.00%
Economic Development	552,592	0.00%
Communications & Marketing	322,255	0.00%
Emergency Management	373,136	0.00%
City Council	24,943	0.00%

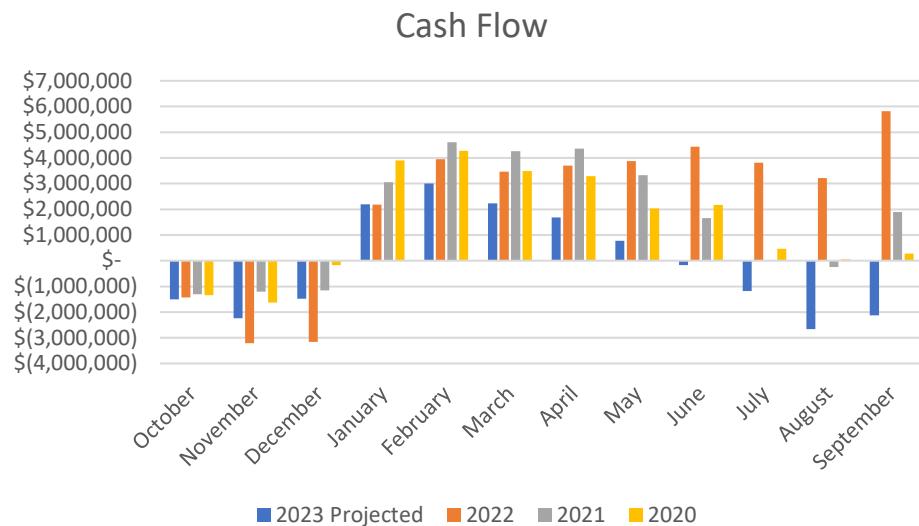
Fund Balance Summary



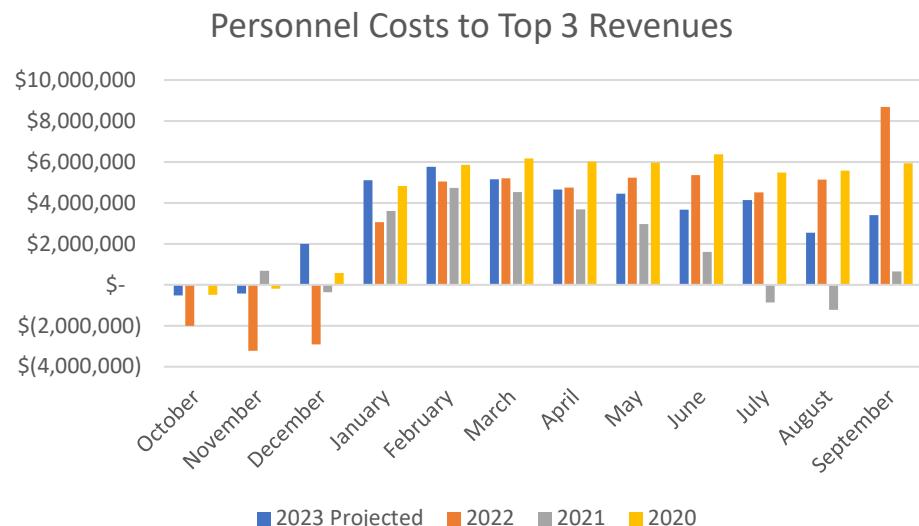
While the City's formal reserve policy is to keep 90 days' worth of operating costs on hand, it has been the practice to maintain at least 120 days. These reserves are set aside as a rainy-day fund in the event of economic downturns, major natural disasters, or other unforeseen events. The cost-per-day is calculated by taking the total operating (ongoing) costs for the fund and dividing by 365. For FY23, that total is \$119,729. To achieve 120 days of coverage, the General Fund would need \$14.4 million in reserves. This budget expects to exceed that requirement.

Cash Flow Look

While the City operates on a balanced budget, the cycle of cash disbursement (spending) does not match cash intake (receiving revenue.) Below is a basic cash-flow for the General Fund for the past three fiscal years and the projected cash-flow for the current fiscal year. This shows the monthly net of revenues received vs. total costs realized. Note that the General Fund tends to run a cash deficit for the first quarter, large surpluses in the second and third quarters, and evens out in the fourth.



The reason for this trend is that the City's top three revenues (property tax, sales tax, and Utility Fund gross receipts/return-on-investment) don't begin to pick up until December or January. In fact, this is when the City's property tax payments come due. Conversely, the largest cost to the City (payroll) is much more linear from month-to-month. When we compare cash received from these top 3 revenues to cash disbursed for payroll, we see an almost identical trajectory as the overall cash-flow chart on the previous page.



General Fund 5-Year Forecast

The Finance Department updates its five-year General Fund forecast annually in conjunction with the budget process. This forecast helps staff and Council view the City's financial position as constantly evolving, rather than a snapshot in time. The forecast is presented alongside the budget so that key decision-makers can consider the long-term effects of financial decisions and potential external factors. The initial year of the forecast is the budget year, which then extends four years out.

Baseline Operational Assumptions

The initial five-year forecast is built under a “baseline” assumption. It is not intended to be a forecast of future events, but a benchmark against which future budget decisions can be measured. It assumes that current programs are maintained at current service levels during the forecast window. This baseline assumption is primarily used to avoid assuming any specific policy decisions that the City Council may or may not enact during the forecast window.

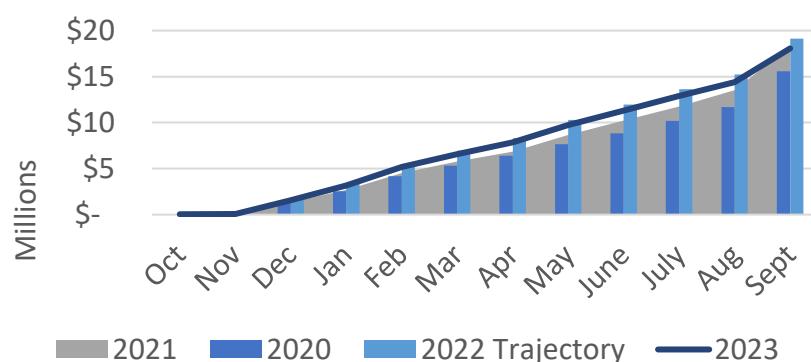
Major revenue items were projected in detail using trend analysis, including property and sales taxes, and transfers from other funds. Property taxes were projected by evaluating assessed value trends and taking into account any development projects underway or scheduled for completion during the forecast window, and any economic development agreements that may reduce the amount of revenue to be collected. Sales tax projections were developed using a similar method, accounting for possible economic development agreements and business turnover that may affect revenue.

For expenditure projections, the primary focus was placed on personnel costs, which represent the largest single cost incurred by the City. The baseline assumption required that no net new positions were added during the forecast window, while personnel costs increased at a modest rate due to expected increases in health insurance and other benefit costs. Salary increases were assumed, following the compensation plan completed in FY18. Additionally, fuel, electricity, and street repair costs were considered individually. Other expenditure items were projected based on historical growth trends relative to expected inflation rates.

Revenue Considerations

Sales Tax—Short Trajectory

The past several years have brought robust growth in sales tax receipts. Year-to-date collections (through July's disbursement) are up 16% from last fiscal year, and % from the City's initial budget trajectory. The graph below shows the FY22 trajectory (the area in gray) based on previous years' collections, compared with the FY21 actuals (dark blue bar), FY22 projection (light blue bar) and the FY23 adopted sales tax revenue (solid blue line).



Sales Tax—Growth Considerations

Weatherford's sales tax is continuing strong through several years of prominent growth. This growth initially began back in FY14, led by the agricultural, manufacturing, utilities, and construction sectors. However, near the end of FY14 and continuing through FY15, the growth expanded to include all industries. Given the City's efforts to expand its retail sector, much of the growth in the past few years has been in retail and food establishments. Projections for the remainder of this fiscal year are trending near \$20.9 million.

To help maintain our financially beneficial position, staff will continue to be conservative with sales tax revenue. In light of that strategy, the FY23 adopted budget assumes moderate sales tax growth of 3.5% over FY21. Continued development efforts inside the City are resulting in an increase in the number of sales tax vendors and overall tax receipts, so it is possible that actual growth could outpace this scenario. On the other side of the coin, with the ongoing pandemic and the unforeseen effect that it will have on our businesses, residents and economy, this budget includes a more conservative approach. We feel this is the best approach as the spike in unemployment, business closures, unusual inflation and the general uncertainty felt by the community is still present as we approach FY23. Average assumed growth through the five-year forecast is around 2.5%, although fluctuations from year-to-year are expected.

Sales Tax—Baseline vs. Full Projection

Since 2015, the City has adhered to a baseline method of sales tax budgeting. Following this method, staff will budget for the full projection in sales tax collections--\$18.96m in the case of FY23. However, only a portion of the sales tax is relied upon for recurring expenditures--\$17.2m in this case. This is referred to as the sales tax baseline. The remainder is referred to as the sales tax increment.

Sales Tax Baseline: \$17,237,385 (this is the amount the City will use for recurring operations)

Sales Tax increment: \$1,723,739 (this is the amount the City will use for non-recurring items)

Full FY22 Sales Tax: \$18,961,124 (this is the full amount; the baseline plus the increment)

By following this method, the City lags its sales tax growth in order to mitigate sharp downturns and their effect on operations. While the adopted baseline does represent a large increase over the previous baseline of \$14.4m, there are a number of reasons that staff feels this recommendation is optimal for the City:

- A baseline of \$17.2m with a buffer of \$1.7m still allows for the City to make necessary operational gains while still keeping a significant cushion for economic downturns.
- Staff utilizes two metrics to help guide baseline setting. The first is to ensure the baseline doesn't exceed a three-year historical average (including the current year projected). In this case, that average would be \$18.3m. The second is to make sure the buffer would be sufficient to mitigate against Weatherford's steepest historical one-year sales tax loss of approximately 6%. The buffer currently recommended is well above that. FY23's recommendation is well within those two metrics and will leave Weatherford with sufficient room to weather downturns. Staff believes the City's current structure here is both responsible and sufficient and will help to keep it financially sound.

Property Tax—Short Trajectory

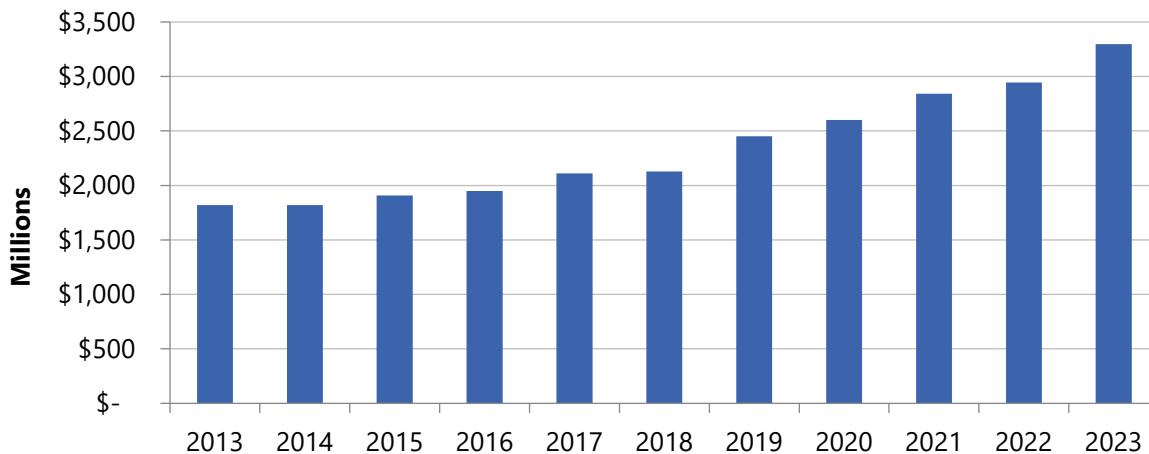
In June of 2019, the governor signed into law Senate Bill 2, which lowers all Texas cities' Voter-Approved Tax (or rollback) rates from 8% over the No-New Revenue Tax Rate (or effective rate) to 3.5%. Under previous law, cities had been able to raise a maximum of 8% more than the previous year on properties that existed for both years. The new law that went into effect January 1, 2020, affecting our FY23 potential property tax rate, will lower this to 3.5%. There are a few provisions that help ease the burden for cities, but this could certainly make balancing the budget more difficult in future years.

For FY23, the City has opted to base this budget on a rate of \$0.456344 per \$100 valuation, equal to the No New Revenue Rate. This rate along with a large amount of new construction will add \$941K of property tax revenue to the General Fund from new growth.

Another part of the Senate Bill 2 gives the taxing unit, the City, the ability to "bank" the difference between the adopted rate and the Voter-Approved rate. For example, since the City is proposing a tax rate of \$0.108253 lower than the Voter-approved rate, the City will be able to utilize the unused increment rate of \$0.108253 for a rolling three year period, if needed.

Property Tax—Growth Considerations

Over the past ten years, the city has seen average assessed value growth of approximately 6.2%. The past three years have brought large increases, including new properties added to Weatherford's appraisal rolls. While we have had three years of extraordinarily strong value growth, staff is opting to keep growth between 2-2.5%, as this is a more realistic expectation for any given year. This is consistent with general economic implications, as property tax revenue growth/decline tends be a slow, yet steady earner, and lag at least one year behind the growth/decline in general economic conditions.



Output

How to Read this Model

Forecasts such as this can appear complex and difficult to understand, so it helps to concentrate on two primary pieces of data: operating capacity and fund balance. Operating capacity makes sure the City has enough recurring revenue to cover all operational overhead (salaries, supplies, etc.) It answers the question, “Just how much can the City’s annual, recurring expenses grow before we run out of annual recurring revenue to fund it?” An operational capacity that grows indicates that revenues outpace expenses. One that declines indicates the opposite.

The second data point to watch for is fund balance. In a nutshell, it helps to think of fund balance as how much the City has in its checking account. Each year, certain revenue items will come in over budget and certain expense items will come in under budget. The excess stays in the City’s “checking account” (i.e. fund balance) and is available for future needs. However, this available cash should only be used for non-recurring purchases (such as capital items), since it cannot be fully relied upon for expense items that occur every year.

Below is a summary of the model’s output, given the revenue and expense assumptions, with operating capacity and ending balance highlighted in blue:

	FY24		FY25		FY26		FY27	
	FY23 Base	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Revenues	\$ 45,416,872	\$46,297,248	\$47,164,969	\$48,053,874	\$ 48,964,482			
Expenses	45,328,575	45,239,735	46,134,948	47,049,258	47,983,081			
Over/(Under)	88,297	1,057,513	1,030,022	1,004,616	981,401			
Recurring Revenues	43,693,133	44,353,733	45,947,866	46,786,968	47,646,528			
Recurring Expenses	43,701,180	42,239,735	43,134,948	44,049,258	44,983,081			
Operating Capacity	(8,047)	2,113,998	2,812,919	2,737,710	2,663,448			
Beg. Bal	25,195,822	25,284,119	26,341,632	27,371,654	28,376,270			
Ending Bal	\$ 25,284,119	\$26,341,632	\$27,371,654	\$28,376,270	\$ 29,357,671			

As you can see, Weatherford’s operating capacity increases fairly significantly over the course of our timeline. Because payroll has been held mostly constant throughout this forecast, revenues (led most notably by sales tax) are able to slightly outpace expenditures, led primarily by development throughout the City. However, at some point staff fully expects some form of recession to hit the City, thinning Weatherford’s operating margin. For the purposes of this forecast, staff has shown this slowing to occur around 2026, although that shouldn’t be treated as a hard-and-fast prediction. Thankfully, Weatherford’s long-sighted policy on sales tax usage as well as ample cash reserves and strict operational management should allow sufficient room to ride out an economic downturn without seeing major operational cutbacks.

Having said that, there are still several factors Weatherford continues to face that help shape the City’s outlook. Among those are the City’s capital improvement plans, remaining competitive with employee salary and benefits packages, and managing an aging workforce where almost one-quarter of the City’s employees are retiree-eligible, and keeping a safe and up-to-date vehicle rotation. This document will break down the City’s response in the following pages.

Risk Factors

Financial Risk Factors – Setting the Stage for FY23

As Citizens and Councilmembers know full-well, Weatherford experienced strong growth in the last 15 years. City operations increased to accommodate this growth, adding both personnel and vehicles/major equipment to keep services at their expected levels. Primary risk areas identified over the past several years are as follows:

1. Adequate funding for fleet replacements,
2. The inadequacy of aging facilities,
3. Considering the large number of compensated absences carried,
4. Controlled reliance on sales tax,
5. Significant capital improvement needs, and
6. Keeping pay consistent with the market for each position.

These areas created an environment whereby Weatherford's operations could take a substantial hit in any given year and put the City in a strategically deficient position. However, the City was able to make significant strides in these areas in the last several years and continues to do so with this adopted budget.

The property tax rate was increased in FY15 in order to help balance the General Fund's reliance on sales tax with a more controllable and reliable revenue stream. Additionally, the increase in revenue was partially dedicated to shoring up annual street maintenance to recommended levels, implementing market increases for targeted positions, and creating ongoing funding for two large Fire department apparatus.

During FY16 and FY17, the City implemented two rounds of funding for a fleet replacement schedule, completed market adjustments and allowed for a 2% cost-of-living increase, initiated ongoing funding for compensated absences costs, and made sure no ground is lost in annual street maintenance funding.

FY18 and FY19 brought another round of vehicles being placed on rotation, overdue facilities renovations, and a new pay plan to help keep compensation consistent across the City as well as marketable for cities of similar size/makeup.

For FY20 and FY21, we implemented a new financial software, began the process of building a new \$23m public safety, continued with the step pay plan and chipped away at the growing list of facility improvements and vehicle replacements.

FY22 the new public safety building is nearing it's completion, continues downtown renovations, began the much needed renovation of Fire Station #1 and began planning for a new Fire Station in the north end of town.

Major Initiatives

With favorable sales tax figures and property values, staff has chosen to focus on long-term capital planning. Below is a list of major capital needs the City has begun to address or will need to address within the next five years:

- Construction of a new fire station,
- Continue major downtown renovations,
- Expanding the trail system thought out the City, and
- Planning for new access points to the interstate.

Facility renovations and remodels

All together, these needs exceed \$30 million in estimated costs. In order to adequately address these key needs, staff will have to look at using a combination of debt funding and cash. In the last three fiscal years, staff and Council elected to begin cash-funding portions of these needs through both its sales tax increment as well as a dedicated portion of incoming revenue of \$750,000 annually for as long as the City is able. FY23 continues both of these initiatives. In FY21, Certificates of Obligations were issued in the amount of \$19 million to fund the public safety building, in which construction commences in April 2021 and is schedule to be completed in October 2022.

Under the current tax rate, the City does not have the capacity to fund more debt until the payments decrease substantially in 2027. What this means is that staff would have to find enough cash resources to fund a new debt issuance until 2027, when the current tax rate can support it. Thankfully, the legacy of Weatherford's financial prudence has enabled the City to capitalize on significant cash reserves to float this debt payment until 2027.

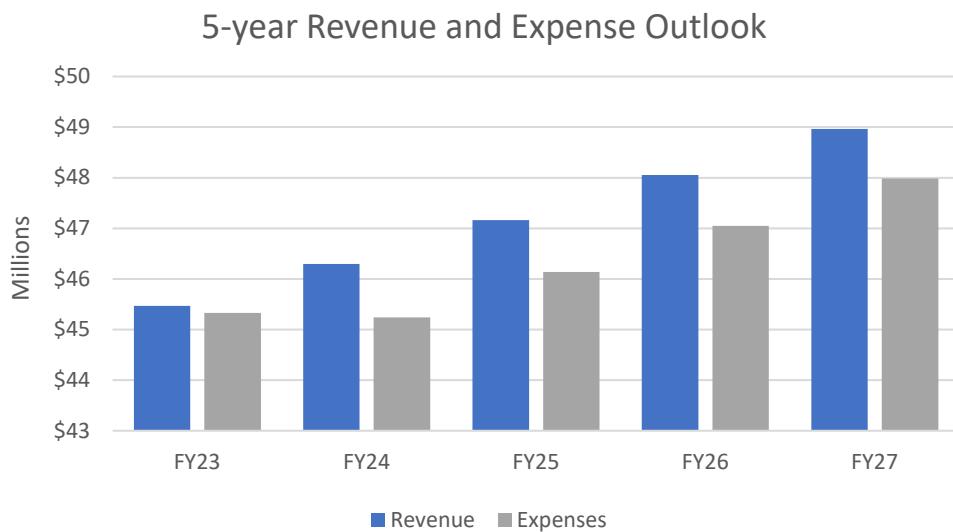
First, staff plans to utilize a combination of General Fund and Capital Fund cash reserves of up to \$2.5 million. Second, staff will temporarily redirect up to \$750,000 each year through 2026, for a total of \$3.5 million. These sources will provide sufficient funding for debt service through 2026, allowing Weatherford to construct a much needed fire station within the next 3 years.

The dedication for the revenue has been assumed in this forecast, meaning the \$250,000 in anticipated higher revenue remains unavailable for operational use.

Multi-Year Forecast Snapshot

Capital and Operational Capacity

Below is a graphical representation of Weatherford's multi-year forecast. This assumes no major increases in spending, other than compensation increases for employees in every year in accordance with the City's compensation plan and other cost-of-service increases for supplies and contractual services. Additionally, it treats a portion of our sales tax as unavailable (\$1,723,739 or 10%) for operations, per the City's capital improvement plans.



	FY23	FY24	FY25	FY26	FY27
Operating Capacity	(8,047)	2,113,998	2,812,919	2,737,710	2,663,448

Operating Capacity is projected to remain stable and the fund balance maintains the 120-day council preference reserve and exceeds the 60 day reserve required by bond covenants. Non-operational sales and property tax funds will accumulate significant balances over time, although this forecast assumes those balances will be utilized on capital initiatives.

It is vital to keep in mind that managing the operational health of the City is always a balancing act. As is always the case with having limited funds, all priorities compete with one another. As our operational costs grow, so does the cost to fund one day's worth of operations. The daily operating cost increases from \$119,729/day to \$123,241/day, a 3% increase over the 5-year span.

Retirement Pressure

As with many cities in Texas, Weatherford is facing the relatively temporary problem of having a high percentage of employees who are eligible for retirement. As of FY23, close to one-tenth of Weatherford's employees have accrued enough time in the Texas Municipal Retirement System to be able to officially retire. This presents two problems for the City. First, with many of these employees being long-tenured at Weatherford, that level of staff turnover will undoubtedly cause some operational disruption from the knowledge lost with losing those employees. This would necessitate a delicate succession plan to ensure that proper knowledge-transfer takes place in the midst of turnover. Second, there is a financial component that involves the City's policy on compensated absences. When an employee retires, he or she is entitled to compensation for any remaining vacation and partial sick time they have accrued but

not used. Fortunately, this is an issue staff and Council have been aware of for a number of years and have therefore taken steps to alleviate the financial component.

In the near-term, finance staff has put together a plan to reserve sufficient cash over the course of 5-years to fund the majority, if not all, of the potential retirement separation costs. Because it cannot truly be determined which employee will choose to retire at what time, staff took a broad approach by looking at age, eligibility, and hourly rate. By isolating those employees aged 55 and over, it was determined that, at current salary levels, potentially more than \$1.2 million worth of separation costs are possible between FY23 and FY27 staff has planned to incrementally reserve sufficient funding for this level of stress without impacting operating capacity or available fund balance (as shown on the previous page):

However, it is entirely possible that Weatherford could see a higher acceleration of these retirements than projected. Additionally, any pay increase for employees will be reflected in the overall liability in compensated absences that the City carries. Therefore, while the majority of these near-term costs have been planned for, it is entirely possible that more will be needed, which could put further pressure on available cash-on-hand.

Vehicle Replacement Funding

Around the same time Weatherford initiated its sales tax methodology, staff began implementing a modest fleet-replacement program. This program is intended to build sufficient funding over time to continually replace designated vehicles and major equipment in a timely manner, treating these costs as annual expenses rather than one-time. Doing this has two primary advantages: first, in years where there is substantial cash availability but also large fleet replacement needs, the City is able to maximize its opportunity since substantial fleet replacement costs have already been built in to the annual budget. Second, it ensures sufficient resources will be available to replace mission-critical vehicles and major equipment, even in periods of recession or economic decline. This ensures services levels remain consistent across all economic climates.

To date, finance staff has begun by targeting 190 vehicles, primarily public safety and public works related, to put on this ongoing fleet funding rotation at their next replacement period.

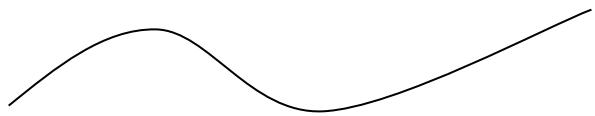
Determining the value of the annual replacement cost for the full 190 vehicles can differ substantially, depending on the assumptions used for inflation, but the total annual target to maintain the full rotation generally \$1,800,000. The full allocation has been included in the FY23 budget however the fund is currently underfunded by approximately \$7.4 million.

Each year, finance staff surveys every operating department to determine the condition of their vehicles as well as work with them to project estimated replacement dates. With heavy usage departments like public safety and public works, the projected replacement needs can get expensive quickly. Through FY27, it is entirely possible that Weatherford could see its replacement needs reach several million dollars. With maintaining and expanding this program being integral to operations, the City will have to lean heavily on available cash resources here, as well as show significant discretion in prioritizing replacements.

Conclusions and Takeaways

What this forecast shows is that Weatherford is amidst a period of rapid growth. We are well positioned to continue growing as an organization, to support the City's core services, invest in facilities and infrastructure, and maintain adequate reserves. Weatherford's staff is confident that this proposal represents the best balance of funding operational needs as well as paving the way for large capital plans.

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General Fund Departments and Programs

	FY23 Adopted Budget	FY23 Position Count
Internal Services		
Organizational Management		
City Administration	2,024,749	7
City Attorney	441,590	1
City Council	24,943	5
Finance	687,536	6
Human Resources	618,517	3
Non Departmental	2,403,524	0
Total Organizational Management	6,200,859	22
Asset Management		
Information Technology	3,466,520	8
Facilities Maintenance	1,269,262	4
Total Asset Management	4,735,782	12
Total Internal Services	\$10,936,641	34
 External Services		
Growth & Development		
Communications & Marketing	322,255	2
Economic Development	1,302,592	2
Development & Neighborhood Services	1,612,657	14
Total Growth & Development	3,237,504	18

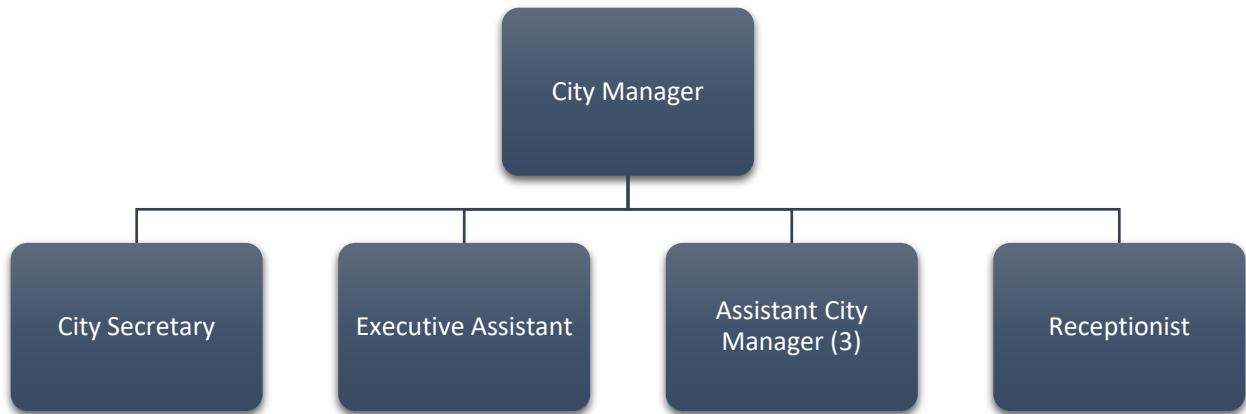
General Fund Departments and Programs

	FY23 Adopted Budget	FY23 Position Count
Infrastructure		
Administration	385,577	3
Field Services	98,659	1
Traffic	-	0
Capital Projects Admin	475,442	2
Streets	4,076,595	15
Total Infrastructure	5,036,273	21
Community Quality		
Library	1,091,658	15
Parks & Properties	2,079,100	14
Recreation	898,018	6
Total Community Quality	4,068,776	35
Public Safety		
Municipal Court	315,924	5
Fire Admin	8,730,281	57
Fire Prevention	305,391	2
Emergency Management	383,136	1
Animal Shelter	1,656,099	15
Police Department	10,658,550	90
Total Public Safety	22,049,381	170
Total External Services	\$34,391,934	244
Grand Total	\$45,328,575	278

Contact Information

City Service	Address	Phone Number	Hours	Director/Manager
Animal Services	403 Hickory Lane	(817) 598-4111	Tues-Sat: 11am - 4pm; Wed and Fri: 11am - 6pm	Dustin Deel
City Administration	303 Palo Pinto	(817) 598-4102	Mon-Fri: 8am - 5pm	James Hotopp
City Attorney	303 Palo Pinto	(817) 598-4134	Mon-Fri: 8am - 5pm	Taylor, Olson, Adkins, Sralla & Elam (contract)
Code Enforcement	119 Palo Pinto	(817) 598-4338	Mon-Fri: 8am - 5pm	Kaleb Kentner
Consumer Health	119 Palo Pinto	(817) 598-4338	Mon-Fri: 8am - 5pm	Kaleb Kentner
Economic Development	303 Palo Pinto	(817) 598-4279	Mon-Fri: 8am - 5pm	Kristen Pegues
Facilities Maintenance	802 E Oak	(817) 598-4212	Mon-Fri: 8am - 5pm	Ken Bean
Finance	303 Palo Pinto	(817) 598-4130	Mon-Fri: 8am - 5pm	Dawn Brooks
Fire Services	202 W. Oak	(817) 598-4288	Mon-Fri: 8am - 5pm (on call 24/7)	Jonathan Peacock
Fleet Maintenance	802 E Oak	(817) 598-4299	Mon-Fri: 7am - 4pm	Dustin Deel
Human Resources	303 Palo Pinto	(817) 598-4104	Mon-Fri: 8am - 5pm	Diana Allen
Information Technology	917 Eureka	(817) 598-4295	Mon-Fri: 8am - 5pm (on call 24/7)	Kiason Turner
Library	1014 Charles	(817) 598-4150	Mon-Thurs: 10am - 8pm; Fri-Sat: 10am- 6pm; Sun: 2pm-6pm	Chris Accardo
Municipal Court	303 Palo Pinto	(817) 598-4120	Mon-Fri: 8am - 5pm	Tiffany Bagwell
Parks & Recreation	119 Palo Pinto	(817) 598-4248	Mon-Fri: 8am - 5pm	Jaycob Kirkpatrick
Planning & Development	119 Palo Pinto	(817) 598-4338	Mon-Fri: 8am - 5pm	Kaleb Kentner
Police Department	801 Santa Fe	(817) 598-4320	Mon-Fri: 8am - 5pm (on call & Patrol 24/7)	Lance Arnold
Solid Waste	612 FW Highway	(817) 598-4188	Mon-Fri: 8am - 5pm	Dustin Deel
Transportation & Public Works	802 E Oak	(817) 598-4245	Mon-Fri: 8am - 5pm	Manny Palacios

City Administration



Position Summary

	FY20	FY21	FY22	FY23
City Manager	1	1	1	1
Assistant City Manager	2	2	2	3
Deputy City Manager	0	0	0	0
City Secretary	1	1	1	1
Executive Assistant	1	1	1	1
Receptionist	1	1	1	1
Total	6	6	6	7

Department Description

The City Manager serves at the direction of the City Council and is responsible for the administration of City operations. Additionally, the City Manager serves as the Director of emergency services (Fire and Police). Consequently, this office is responsible for seeing that all Strategic Plan goals are achieved, policies are carried out, and the operations of the City are conducted in an efficient and effective manner. The City Manager accomplishes this through a leadership team consisting of three Assistant City Managers, one Executive Assistant, a City Secretary, and a Receptionist.

City Administration

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 849,733	\$ 768,187	\$ 1,107,804	\$ 1,069,160	\$ 1,437,600
Supplies	14,111	27,483	53,056	29,200	18,020
Contractual	208,859	151,606	583,813	244,269	569,129
Capital	-	27,006	54,638	71,054	-
Total	\$ 1,072,703	\$ 974,282	\$1,799,311	\$ 1,413,683	\$ 2,024,749

Budget Packages

Description	Ongoing	One-Time	Total
Health Physicals for Executive Management	\$5,000	\$0	\$5,000
Total	\$5,000	\$0	\$5,000

City Attorney

Position Summary

	FY20	FY21	FY22	FY23
City Attorney	1	1	1	1
Total	1	1	1	1

Department Description

The City Attorney provides legal services to the city as requested by staff and serves as chief legal advisor to the city. This position is appointed by the City Council and is responsible for attending City Council and Municipal Utility Board Meetings, evaluating responses to public information requests, and providing legal assistance to the City Manager, among other services.

Department Goals

- ◆ Provide legal services to the City in a professional and responsive manner, consistent with all ethical obligations to the client.

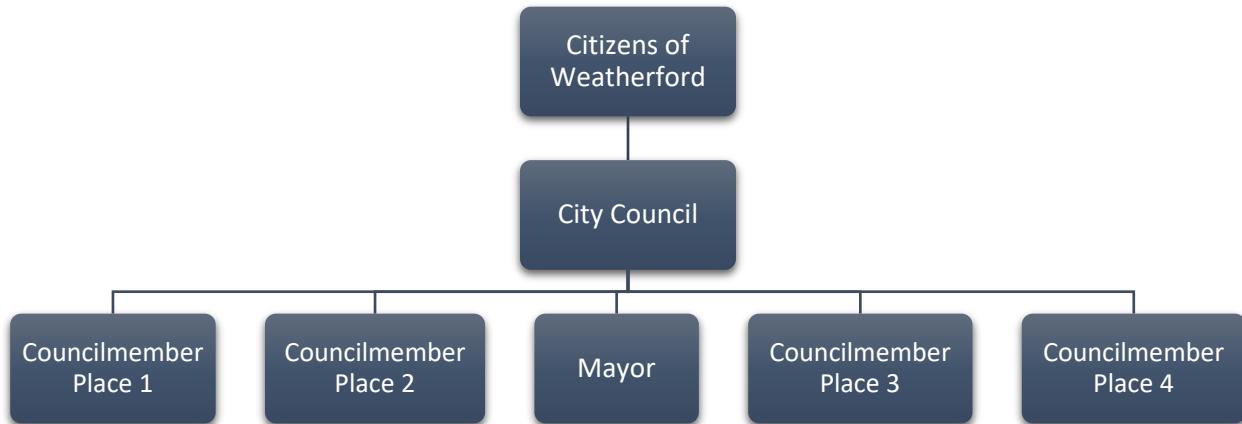
Accomplishments

- ◆ Provided legal counsel upon request.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 13,917	\$ 2,030	\$ -	\$ 24,000	\$ 205,400
Supplies	-	-	-	-	-
Contractual	314,031	292,035	345,850	306,721	236,190
Capital	-	-	-	-	-
Total	\$ 327,948	\$ 294,065	\$ 345,850	\$ 330,721	\$ 441,590

City Council



Position Summary

	FY20	FY21	FY22	FY23
Mayor	1	1	1	1
Council Member	4	4	4	4
Total	5	5	5	5

Department Description

The City Council is the governing body of the City of Weatherford. The City Council defines the direction of the City by establishing goals and enacting legislation that provides for City programs, services, and policies. The City Council provides direction and oversight to the City Manager. The City Council adopts the annual Program of Services in accordance with their strategic plan.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 31,734	\$ 18,508	\$ 11,200	\$ 5,803	\$ 4,200
Supplies	12,379	10,738	13,730	13,279	12,700
Contractual	1,886	4,895	7,013	3,825	8,043
Capital	-	-	-	-	-
Total	\$ 45,999	\$ 34,141	\$ 31,943	\$ 22,907	\$ 24,943

Communication and Marketing



Position Summary

	FY20	FY21	FY22	FY23
Director of Communications & Marketing	1	1	1	1
Communications & Marketing Coordinator	1	1	1	1
Total	2	2	2	2

Department Description

Our purpose is to connect the public to information that inspires, educates, and enhances the quality of life while building a strong community.

We maintain the city social media accounts, websites, cable channels and oversee brand standards as well as create graphics and videos to share information in a multi-channel approach. We also work with all city departments to ensure information is shared in a timely and clear manner.

The Communications & Marketing Department members also serve as the city's PIOs (Public Information Officers). You can learn more about our communication plans and goals in our Strategic Communications Plan.

This Department's responsibilities include managing City-wide community engagement, including Experience Weatherford tourism brand, Experience Weatherford Sponsor Program, social media, centralized internal communications, media relations and Public, Education and Government Fund (PEG).

Communication and Marketing

Department Goals

- ◆ To deliver accurate information that informs our public, citizens and employees. To have the public, businesses, elected officials and City staff adopt, support and live the Experience Weatherford tourism brand.
- ◆ Utilize and discover ways to better communicate within the scope of new technological advances that can improve overall City communication and create conversation with our public.
- ◆ Engage and maintain better relationships with news media, both locally and regionally.
- ◆ Ensure citizens, public, businesses, employees and elected officials are notified in the case of an emergency or crisis.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Educate employees and elected officials on proper City communication.	Ongoing	Communicate
Expand to new, targeted social media and mobile technology that enhance citywide communication and marketing each year while increasing base followers.	Ongoing	Marketability
Utilize the External Affairs Annex (ESF #15) to help communicate to the public during an emergency or crisis event within the City of Weatherford.	Ongoing	Communicate
Utilize PEG Fund to enhance Council Chamber media infrastructure to enhance City cable channel content for citizens.	Ongoing	Infrastructure

Performance Measures

Measure	FY21	FY22
Number of communication channels managed/monitored (e.g. websites, social media, etc).	35	35
Social media engagement (City Facebook). Daily Impressions - Impressions are the number of times a post from your page is displayed.	1,716,225	1,302,266
Number of public service announcement videos produced.	95	103

Communication and Marketing

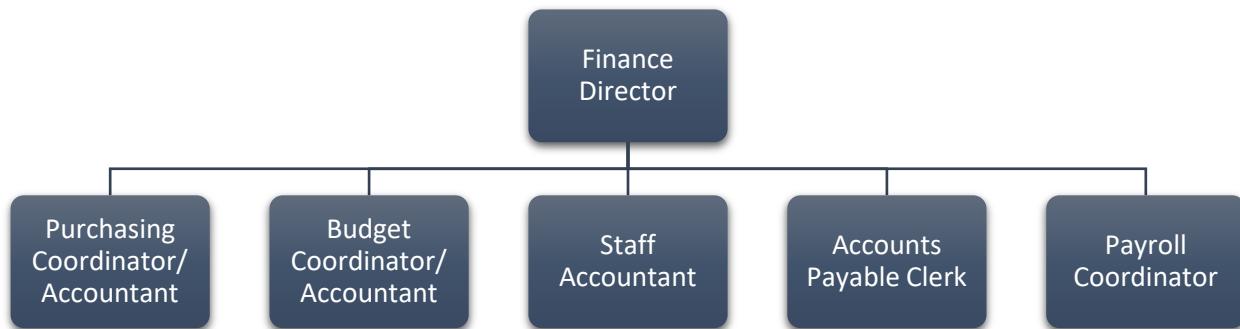
Accomplishments

- ◆ Designed a new Weatherford van for advertising and marketing job opportunities.
- ◆ Produced 125 video productions.
- ◆ Updated the Communications and Marketing strategic plan.
- ◆ Merged and re-structured social media channels citywide for efficient public communication.
- ◆ Established PEG channel with AT&T U-verse.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 199,918	\$ 207,344	\$ 228,756	\$ 238,266	\$ 260,300
Supplies	5,606	27,288	19,560	17,389	19,560
Contractual	20,173	22,103	57,218	28,173	42,395
Capital	-	-	-	-	-
Total	\$ 225,697	\$ 256,735	\$ 305,534	\$ 283,828	\$ 322,255

Finance



Position Summary

	FY20	FY21	FY22	FY23
Finance Director	1	1	1	1
Assistant Finance Director	1	1	0	0
Accounting Manager	1	0	0	0
Accountant II	0	1	0	0
Staff Accountant	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Budget Coordinator	0	0	1	1
Payroll Coordinator	0	0	0	1
Purchasing Coordinator	1	1	1	1
Total	6	6	5	6

Department Description

The Finance Department strives to provide timely and accurate financial information to the citizens, Council, and the employees of the City of Weatherford. The department is responsible for processing and recording City financial transactions. Finance serves as the primary custodian of the City's financial resources and assets. We ensure all legal and ethical requirements are followed. Other responsibilities include payroll, cash and debt management, long range financial planning, development of and adherence to financial policies, procedures, and laws, various internal and external financial reports, miscellaneous accounts receivable processing for all departments, and advising management on the city's financial matters.

Finance

Department Goals

- ◆ Prepare and manage the annual budget, including quarterly budget variance analyses.
- ◆ Timely issue accounts payable checks.
- ◆ Ensure all employees are paid accurately and timely.
- ◆ Prepare accurate annual financial reports and quarterly reports that conform with established applicable standards.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Expand fleet replacement reserve fund to include all city vehicles	September 2022	Sustain
Complete FY22 ACFR with minimal audit assistance	March 2023	Sustain
Implement Project and Grant Accounting	June 2023	Sustain

Performance Measures

Measure	FY20	FY21	FY22	FY23
GFOA Distinguished Budget Presentation Award received	1	1	1	1
Number of Purchase Orders issued	1500	1894	1900	1900

Accomplishments

- ◆ Implemented the Financial segment of the Tyler Tech. Munis ERP system
- ◆ Completed monthly bank reconciliations in-house, eliminating contract services
- ◆ Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FYE 09/30/19 (32nd consecutive award).

Budget Summary

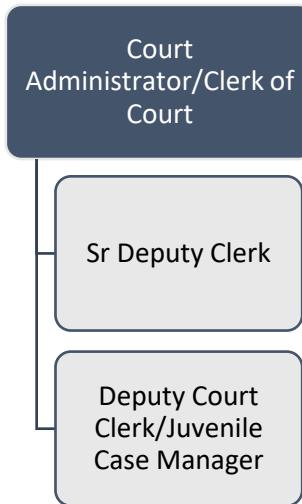
	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 560,522	\$ 500,942	\$ 514,650	\$ 494,891	\$ 632,300
Supplies	5,748	11,777	8,475	4,229	4,975
Contractual	57,444	45,901	62,105	46,751	50,261
Capital	-	23,190	-	-	-
Total	\$ 623,714	\$ 581,810	\$ 585,230	\$ 545,871	\$ 687,536

Finance

Budget Packages

Description	Ongoing	One-Time	Total
Executive Education Program	\$0	\$8,000	\$8,000
Total	\$0	\$8,000	\$8,000

Municipal Court



Position Summary

	FY20	FY21	FY22	FY23
Court Administrator/ Clerk of Court	1	1	1	1
Sr Deputy Clerk	1	1	1	1
Asst Court Administrator	1	1	1	0
Juvenile Case Mgr	1	0	0	1
Court Clerk	0	0	0	0
Municipal Judge (contract)	2	2	2	2
Total	6	5	5	5

Department Description

Weatherford Municipal Court is a statutory court created by the Texas Legislature. WMC has exclusive jurisdiction over city ordinance violations and concurrent jurisdiction (with justice courts) over Class-C misdemeanors occurring within the City's territorial limits. The following violations are examples of offenses filed in municipal court: traffic (speeding, no driver's license); penal code (assault, disorderly conduct); health and safety code (minor in possession of tobacco, possession of drug paraphernalia); and alcohol and beverage code (minor in consumption of alcohol, minor DUI). Court staff assist defendants with case disposition, collection of fines and fees, hearing and trial scheduling, and issuance of arrest and administrative search warrants.

Municipal Court

Department Goals

- ◆ Increase modes of communication with defendants
- ◆ Increase knowledge of Municipal Court processes and procedures for newly hired WPD officers
- ◆ Decrease the percentage of warrants issued

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Add a chat feature to the court website for assistance during business hours	12-31-2023	Communicate
Coordinate with WPD to add a Municipal Court module to the Field Training process for newly hired officers.	9-30-2023	Communicate
Increase contacts with defendants during the 60-day period case is pending warrant. Offer incentives to dispose of citation prior to warrant.	9-30-2023	Communicate

Performance Measures

Measure	FY20	FY21	YTD FY22
Citations filed	2003	1564	1903
Completed cases	2339	1580	1725
Warrants issued	552	339	206
Cleared Warrants	791	313	285

Accomplishments

- ◆ Expanded online services. Defendants were only able to pay citations online. All options available at the clerk window are now available online including payment in full, request for payment extension, request for driving safety course, request for deferred disposition and request for compliance dismissal.
- ◆ Implemented the Scofflaw program to deny auto registration for certain citations in warrant.
- ◆ Hired a Juvenile Case Manager

Municipal Court

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 243,040	\$ 227,129	\$ 269,453	\$ 232,414	\$ 222,900
Supplies	4,475	2,053	6,300	3,001	6,300
Contractual	82,486	74,511	89,530	90,206	102,613
Capital	-	-	-	-	-
Total	\$ 330,001	\$ 303,693	\$ 365,283	\$ 325,621	\$ 331,813

Finance Non-Departmental

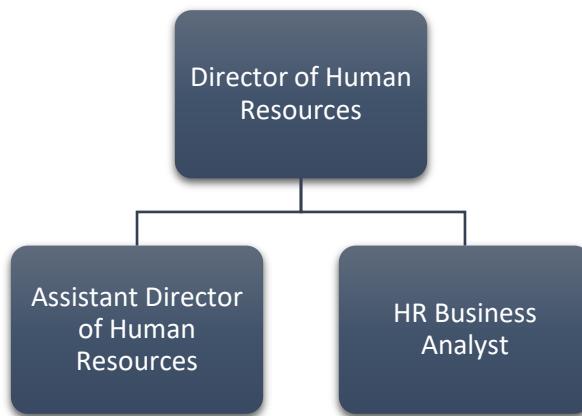
Department Description

Non-Departmental is a non-operational department that houses costs not directly borne by a specific department.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Contractual	2,859,762	1,530,669	4,390,538	25,000	2,403,524
Capital	-	-	100,859	-	-
Total	\$2,859,762	\$1,530,669	\$4,491,397	\$ 25,000	\$2,403,524

Human Resources



Position Summary

	FY20	FY21	FY22	FY23
Director of HR	1	1	1	1
Assistant Director of HR	1	1	1	1
HR Generalist	1	1	1	1
HR Specialist	1	0	0	0
Total	4	3	3	3

Department Description

The Human Resources Department provides overall policy direction on human resource management, issues and administrative support functions related the management of employees for all City departments. The mission of the department is to be a strategic partner by providing programs that attract, develop, retain, and engage a skilled and diverse workforce. The vision is to be recognized for Human Resources excellence and as a premier employer.

Department Goals

- ◆ Developing a retention strategy
- ◆ Completing compensation study
- ◆ Implement an enterprise risk management system

Human Resources

FY23 Objectives

Objective	Target Completion Date	City Focus Area
All documents electronic	Ongoing	Growth
Develop city wide training program by position	Ongoing	Growth
Recognize reward and celebrate success	Ongoing	Communicate

Accomplishments

- ◆ No increase in health insurance for 4th year in a row.
- ◆ Began revamping all job descriptions across the city.
- ◆ Started a new safety committee.
- ◆ All new onboarding and new hire orientation.
- ◆ Free clinic for acute illness for employees

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 331,948	\$ 358,603	\$ 386,991	\$ 373,664	\$ 446,300
Supplies	4,887	3,381	5,250	2,634	4,100
Contractual	137,334	160,217	140,720	151,786	168,117
Capital	-	-	-	-	-
Total	\$ 474,169	\$ 522,200	\$ 532,961	\$ 528,084	\$ 618,517

Budget Package

Description	Ongoing	One-Time	Total
Professional pre hire screening service	\$10,000	\$0	\$10,000
Longevity Gift Cards - Awards and Recognition	\$3,000	\$0	\$3,000
Lexipol addition to service fees	\$14,000	\$0	\$14,000
Total	\$27,000	\$0	\$27,000

Economic Development



Position Summary

	FY20	FY21	FY22	FY23
Economic Development Director	1	1	1	1
Economic Development Coordinator	0	1	1	1
Administrative Assistant	1	0	0	0
Total	1	2	2	2

Department Description

The Weatherford Economic Development Department aims to attract, retain, create, and reinvest wealth in the community. The department showcases the City's strengths through a series of strategic marketing initiatives and capitalizing on networking opportunities. It is the department's intent to facilitate a diverse economy, competitive workforce, and first-rate quality of life.

Department Goals

- ◆ Attract Target Industries
- ◆ Improve and Expand Downtown
- ◆ Strengthen I-20 Corridor
- ◆ Expand Weatherford Marketing and Branding
- ◆ Support Business Retention and Entrepreneurship

Economic Development

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Update Reporting to Board		Communicate
Update Business Retention		Communicate

Performance Measures

Measure	FY22
Contact Developers of Targeted Industries	20
Business Retention Contacts	12

Accomplishments

- ◆ Creation of Weatherford Downtown Inc
- ◆ Parklets in Downtown
- ◆ Revised Incentive Policy
- ◆ Economic Development Board Re-organization
- ◆ Incentive Justification Worksheet
- ◆ Lighted Trees in the Square

Budget Summary

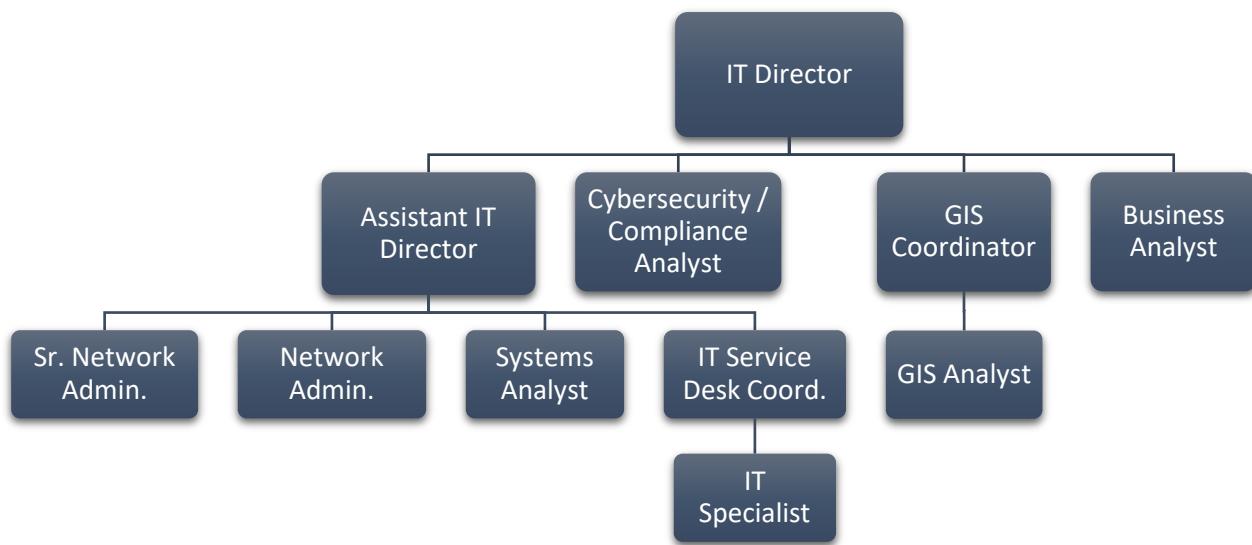
	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 66,383	\$ 72,400	\$ 257,159	\$ 78,458	\$ 264,200
Supplies	649	4,491	2,600	75	2,100
Contractual	119,092	850,402	947,613	841,340	1,036,292
Capital	-	-	-	-	-
Total	\$ 186,124	\$ 927,293	\$ 1,207,371	\$ 919,872	\$1,302,592

Economic Development

Budget Package

Description	Ongoing	One-Time	Total
Downtown Weatherford Inc	\$150,000	\$0	\$150,000
Total	\$150,000	\$0	\$150,000

Information Technology



Position Summary

	FY20	FY21	FY22	FY23
Director of IT	1	1	1	1
Assistant Director of IT	1	1	1	0
GIS Coordinator	1	1	1	1
GIS Tech	1	1	1	1
Sr Network Administrator	1	1	1	1
Network Administrator	1	1	1	1
Systems Analyst	1	1	1	1
Business Analyst	1	1	1	1
IT Specialist	1	1	1	1
Total	9	9	9	8

Department Description

The core purpose of the Information Technology (IT) department is connecting people with technology. Functioning as an enabler of City departments to help build a strong community, IT facilitates cost-effective business solutions, accurate decisions, and timely citizen response. The department is comprised of GIS Services, Business Technology Services, Infrastructure Services, and Support Services.

Information Technology

Department Goals

- ◆ Connect People with Technology through Innovative Solutions, Responsive Communications, and Accessible Information.
- ◆ Facilitate innovative solutions by focusing on the end-user experience through reliable infrastructure and effective applications to meet the changing needs of clients and consumers.
- ◆ Emphasize accountability, commitment, and innovation through employee development, collaboration, and continual feedback to ensure team success.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Support a smooth technical transition to the new Public Safety building.	November 2022	Sustain
Complete the implementation of a planning and permitting system primarily used by the Development and Neighborhood Services department.	February 2023	Growth
Enhance cybersecurity related to operation technologies for critical infrastructure.	August 2023	Infrastructure

Performance Measures

Measure	FY20	FY21	FY22
Infrastructure Uptime	99.99%	99.99%	99.7%
Resolved Service Requests	3452	3640	4195
GIS Web Mapping Requests	5626	6800	7100

Accomplishments

- ◆ Implemented the Utility Billing segment of the Tyler Technologies Enterprise ERP (Munis) system.
- ◆ Provided oversight of the technology build-out for the new Public Safety facility.
- ◆ Facilitated the selection and began the implementation of a new planning and permitting system.
- ◆ Initialized technical support of the new public safety drone program.

Information Technology

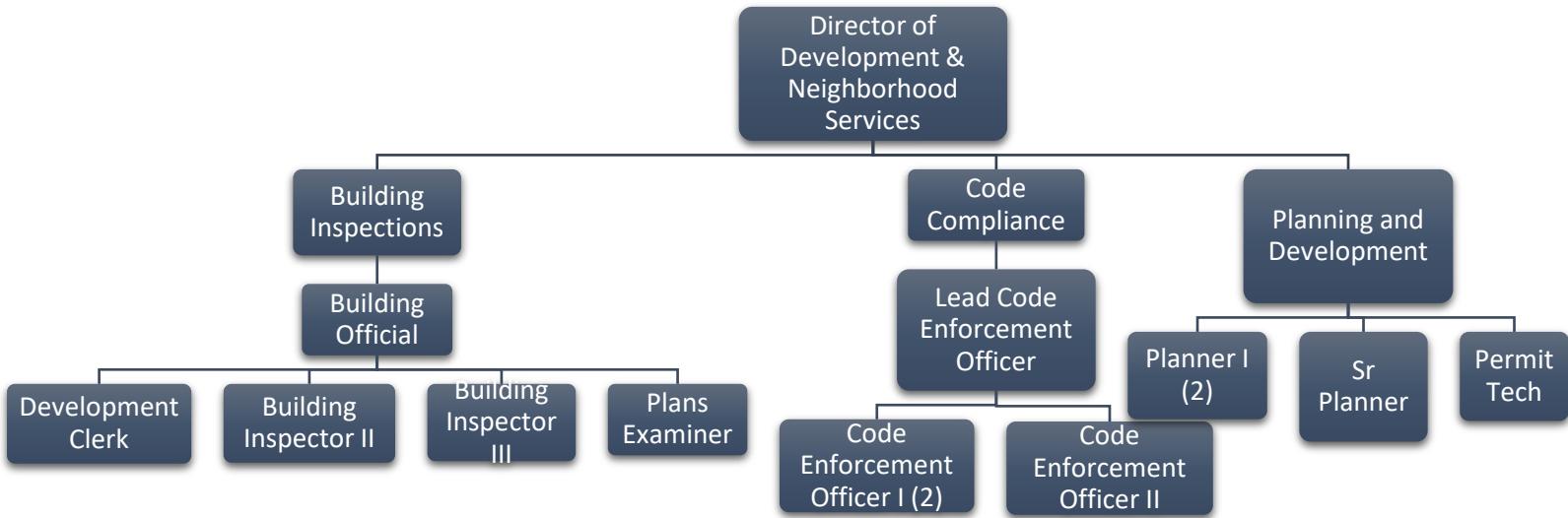
Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 961,737	\$ 1,015,027	\$ 1,019,233	\$ 954,127	\$ 1,014,800
Supplies	20,832	23,601	24,768	41,277	51,200
Contractual	2,089,633	2,329,591	2,500,735	2,340,161	2,387,540
Capital	-	-	52,800	52,800	12,800
Total	\$ 3,072,202	\$ 3,368,219	\$ 3,597,536	\$ 3,388,364	\$ 3,466,340

Budget Package

Description	Ongoing	One-Time	Total
COSI - Software	\$100,000	\$0	\$100,000
Printer Management Software	\$6,750	\$0	\$6,750
COSI - Add'l Digital Storage (two years)	\$0	\$25,000	\$25,000
Total	\$106,750	\$25,000	\$131,750

Development and Neighborhood Services



Position Summary

	FY20	FY21	FY22	FY23
Director of DNS	1	1	1	1
Development Coordinator	1	0	0	0
Administrative Assistant	1	0	0	0
Planner I	2	1	1	2
Senior Planner	0	0	0	1
Planning Tech	0	2	2	0
Permit Tech	2	0	0	1
Building Official	1	1	1	1
Building Inspector I	1	0	0	0
Building Inspector II	1	1	1	1
Building Inspector III	0	1	1	1
Development Clerk	2	2	2	1
Plans Examiner	1	1	1	1
Consumer Health Inspector	0	0	0	0
Lead Code Enforcement Officer	1	1	1	1
Code Enforcement Officer I	0	2	2	2
Code Enforcement Officer II	1	0	0	1
Total	15	13	13	14

Development and Neighborhood Services

Department Description

Development & Neighborhood Services oversees four major functions. The Planning Division is responsible for regulating land use development. Those duties include planning & zoning, implementation of the General Plan, assisting economic development and facilitating historic preservation. The Building Division enforces the adopted standards for commercial and residential structures, which includes plan review, permitting, and inspections. The Code Enforcement & Consumer Health Division enforces the adopted standards for nuisances, food establishments, and swimming pools & spas. The Main Street Division improves the Downtown, works to increase tourism and marketing to the downtown.

Department Goals

- ◆ Increased efforts in code compliance will be a priority in protecting and preserving the character of our community, including the continued maintenance of primary corridors and neighborhoods.
- ◆ Maintain and provide a professionally trained staff that will provide consistent, excellent customer service.
- ◆ Provide streamlined and simplified policies and procedures to ensure efficient and sustainable services.
- ◆ Be proactive in providing high quality services.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Implement new permitting software to manage permitting, code enforcement and land use management objectives.	October 2022	Sustain
Adopt updated building codes.	October 2022	Sustain
Be proactive in providing high quality services by evaluating the department organization policies and procedures to ensure efficient and sustainable services.	Ongoing	Sustain
Create and adopt Downtown Master Plan	February 2023	Sustain

Development and Neighborhood Services

Performance Measures

Measure	FY20	FY21	FY22
Total Code Compliance Cases	1860	2549	2406 *
Substandard Building: Cases opened/cases heard at B&SC	15/6	65/10	61/7*
New Single-Family Homes	271	452	395*
Planning & Zoning Cases	98	118	61*

*As of May 31, 2022

Accomplishments

- ◆ Updated and streamlined the Itinerant Vendor and Temporary Food Establishment permit process. Jan 2022
- ◆ Establish Development Agreement template for Planned Unit Development projects. DA has a focus on quality developments which integrate with surrounding community that are attainable. This DA may be utilized for Multifamily, Single Family, and possible Commercial Developments moving forward. Ongoing
- ◆ Improving the substandard building process by increasing case load and proactively gaining compliance for the removal and abatement of substandard structures. Ongoing
- ◆ Integrated in one additional code enforcement officer focusing in on assigned geographical areas. Ongoing
- ◆ Began production plan reviews to expedite plan reviews for production builders. Ongoing

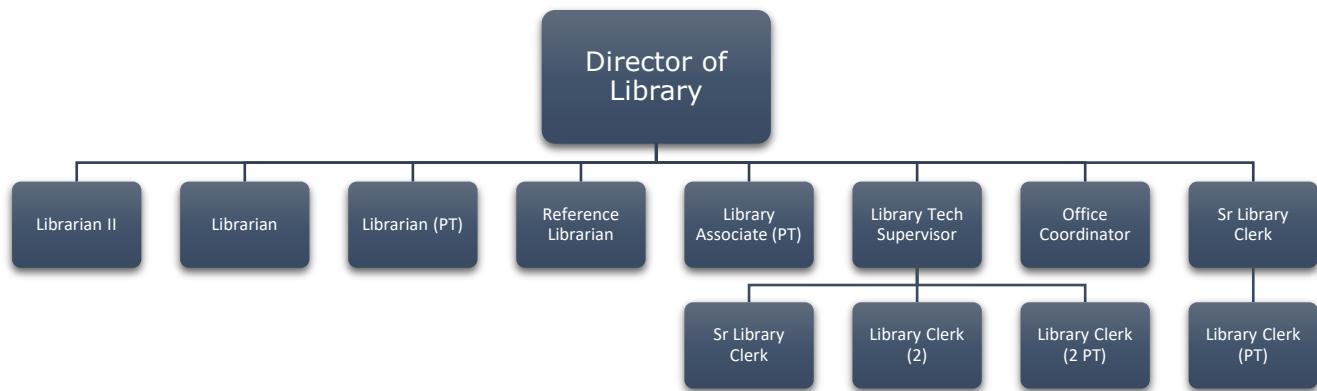
Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 1,221,945	\$ 1,044,146	\$ 1,213,991	\$ 1,146,075	\$ 1,303,600
Supplies	18,499	22,736	35,565	40,657	33,465
Contractual	131,425	163,699	600,080	611,500	275,592
Capital	-	26,839	-	-	-
Total	\$ 1,371,869	\$ 1,257,419	\$ 1,849,636	\$ 1,798,232	\$ 1,612,657

Budget Package

Description	Ongoing	One-Time	Total
Building Inspection Services	\$0	\$50,000	\$50,000
Plan Review Services	\$0	\$50,000	\$50,000
Total	\$0	\$100,000	\$100,000

Library



Position Summary

	FY20	FY21	FY22	FY23
Director of Library	1	1	1	1
Sr Library Clerk	2	2	2	2
Sr Library Clerk (PT)	0	0	0	0
Reference Librarian	3	1	1	1
Library Clerk	0	2	2	2
Librarian (PT)	2	1	1	1
Office Coordinator	1	1	1	1
Library Tech Supervisor	1	1	1	1
Library Clerk (PT)	5	3	3	3
Librarian II	0	1	1	1
Librarian I	1	1	1	1
Library Associate	0	0	0	0
Library Associate (PT)	2	1	1	1
Library Circulation Clerk	2	0	0	0
Total	20	15	15	15

Library

Department Description

The Weatherford Public Library provides services for the City of Weatherford and Parker County. The Library provides meeting space, book and media checkout, Internet, genealogical research, and other services. The department manages various grant and donation funds. The Library builds a strong community by assembling, preserving, organizing, and administering educational, recreational, and local history materials in various formats to provide exceptional opportunity, availability, and capacity of those resources to the public. A professional staff provides assistance in the use of diverse reference sources; organizes and offers events that advance the growth of the individual; preserves historical documents; and serves as a referral source for community services.

Department Goals

- ◆ Provide staffing and hours of service that meet community needs.
- ◆ Deliver accurate and timely content and services that focus on satisfying the informational and recreational needs of the community.
- ◆ Increase community awareness of the library and the services offered.
- ◆ Review all aspects of the library's operation to improve current services and explore innovations.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Migrate PEACH archives from City network storage to dedicated storage server.	December 31, 2022	Infrastructure
Develop multi-year library renovation plan.	January 31, 2023	Marketability
Begin library renovation plan with paint, carpet, and exterior enhancements.	May 31, 2023	Marketability

Library

Performance Measures

Measure	FY20	FY21	FY22
Items circulated	305,260	397,018	332,000
Total event attendance	5,882	1,256	7,500
Internet hours provided	24,627	16,136	15,000
Reference transactions	9,741	8,275	6,350
Library visitors	77,544	68,726	69,850

*projected

Accomplishments

- ◆ Partnered with Weatherford Parks, Recreation, and Special Events Department to install and maintain the Love Street Story Path at Love Street Park. This project was made possible by grant funding from the U.S. Institute of Museum and Library Services through the Texas State Library and Archives Commission.
- ◆ Renovated library entryway and landscaping; added exterior seating.
- ◆ Increased purchasing of eBooks and eAudio.
- ◆ Added self-checkout station for public use.

Budget Summary

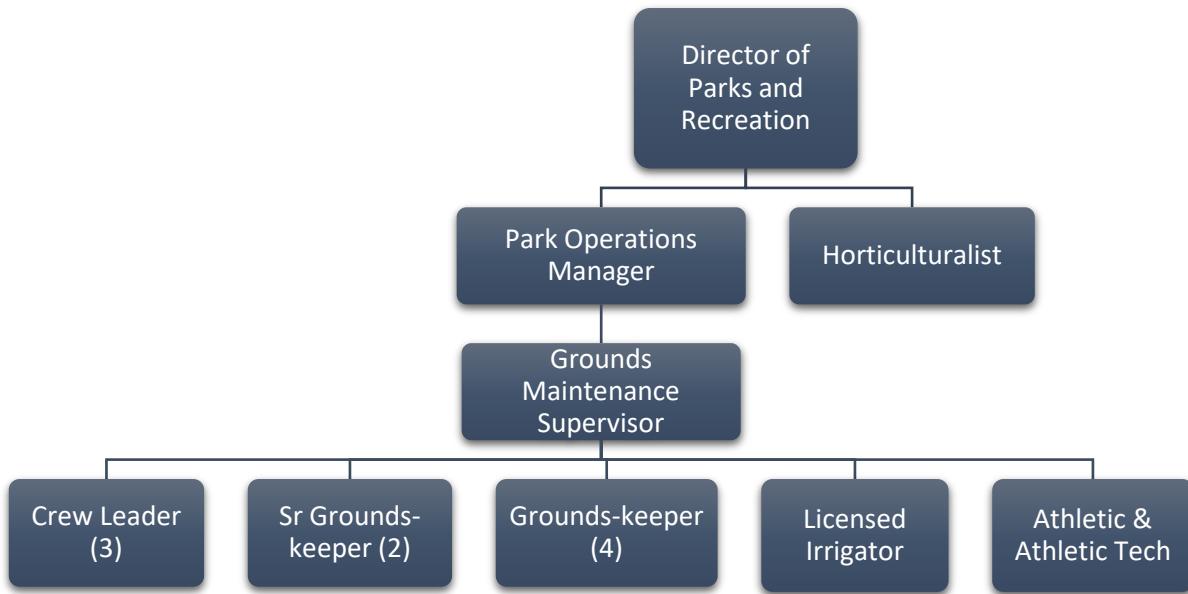
	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 844,501	\$ 740,949	\$ 787,872	\$ 746,382	\$ 831,400
Supplies	158,928	158,980	160,695	156,691	172,831
Contractual	89,547	84,827	91,674	93,438	87,427
Capital	-	-	-	-	-
Total	\$ 1,092,976	\$ 984,756	\$ 1,040,241	\$ 996,510	\$ 1,091,658

Library

Budget Package

Description	Ongoing	One-Time	Total
Replace receipt printers	\$0	\$1,901	\$1,901
Replace barcode scanners	\$0	\$1,019	\$1,019
Software increases for Polaris Integrated Library System	\$1,721	\$0	\$1,721
Annual hosting fee for Digital Reel online newspaper	\$1,500	\$0	\$1,500
Four Desks for library staff	\$0	\$4,892	\$4,892
Total	\$3,221	\$7,812	\$11,033

Parks and Properties



Position Summary

	FY20	FY21	FY22	FY23
Park Operations Manager	1	1	1	1
Athletic & Aquatic Tech	1	1	1	1
Crew Leader	3	3	3	3
Sr Groundskeeper	2	2	2	2
Groundskeeper	4	4	4	4
Groundskeeper (PT)	0	0	0	0
Grounds Maintenance Supervisor	1	1	1	1
Horticulturalist	1	1	1	1
Licensed Irrigator	1	1	1	1
Summer Maintenance Worker (PT)	5	5	5	0
Total	19	19	19	14

Department Description

Parks and properties are responsible for the maintenance and upkeep of all city parks, landscaping of city facilities and maintaining all ballfields. The Department maintains 860 acres contesting of 19 Parks, 9 Rental Facilities, 25 Sports Fields and numerous green spaces. Parks also maintains the City pool and splash pads and sets up for all special events.

Parks and Properties

Department Goals

- ◆ To improve daily maintenance and cleanliness of City Parks.
- ◆ To increase the efficiency of daily inspections of Parks.
- ◆ To put a plan in place to start replacing outdated and old playground equipment.
- ◆ To develop a plan to start replacing outdated irrigation systems.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
To Replace Playground at Cherry Park	May 2023	Infrastructure
To keep improving landscape beds in city	All Year	Infrastructure
Focus on maintenance of existing parks	All Year	Infrastructure
Develop a more efficient parks operation plan for City Properties	December 2022	Infrastructure

Accomplishments

- ◆ Redesigned and installed landscape in City Hall Courtyard
- ◆ Added hanging baskets and landscape pots to downtown landscape
- ◆ Fixed landscape and irrigation for south main medians
- ◆ Built a restroom facility, pavilion, and parking lot at the Disc Golf Course
- ◆ Built a new parking lot and pavilion at the marina
- ◆ Re-did landscape and parking mustang cove

Budget Summary

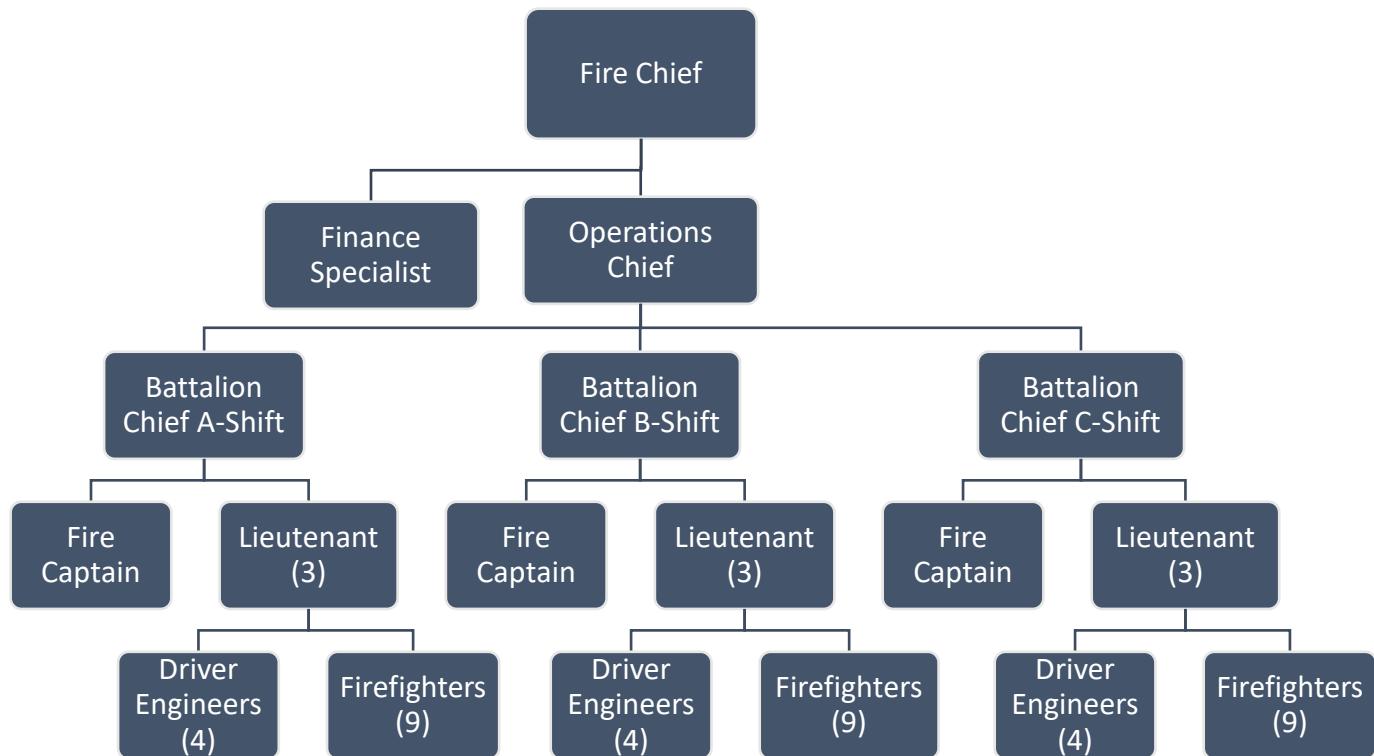
	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 777,567	\$ 851,844	\$ 961,650	\$ 874,657	\$ 1,004,960
Supplies	207,166	203,775	196,181	317,708	196,181
Contractual	655,229	641,875	795,986	746,030	801,623
Capital	151,373	400	88,805	90,427	76,336
Total	\$ 1,791,335	\$ 1,697,893	\$ 2,042,622	\$ 2,028,823	\$ 2,079,100

Parks and Properties

Budget Package

Description	Ongoing	One-Time	Total
Qtrly maint of the new landscaping at front entrance	\$3,000	\$0	\$3,000
Install and maint new fountain @ Love St Park	\$7,800	\$0	\$7,800
Overhead lighting at Cherry Park Pool	\$0	\$6,498	\$6,498
Groundskeeper to Crew Leader	\$12,160	\$0	\$12,160
Total	\$22,960	\$6,498	\$29,458

Fire Operations



Position Summary

	FY20	FY21	FY22	FY23
Fire Chief	1	1	1	1
Assistant Fire Chief	1	0	0	0
Operations Chief	0	1	1	1
Battalion Chief	3	3	3	2
Fire Captain	3	3	3	4
Fire Lieutenant	9	9	9	8
Driver/Engineer	12	12	12	12
Firefighter-EMT	27	27	27	28
Finance Specialist	1	1	1	1
Fire Apparatus Mechanic (PT)	1	0	0	0
Total	58	57	57	57

Fire Operations

Department Description

The Fire Department's primary mission is to protect the lives and property of the citizens of Weatherford and Emergency Services District 3. This is accomplished through the delivery of emergency medical services, fire suppression operations, and fire prevention through inspections and public education. The Department covers 98 square miles with a dedicated workforce of 60 employees. The Department is comprised of the following divisions: Fire Administration: 2 personnel, Operations Division: 55 personnel, Prevention Division: 2 personnel, and Emergency Management: 1 assigned personnel.

Department Goals

- ◆ **Firefighter Safety:** Our number one goal will always be firefighter safety. We will continue to develop strategies and implement training programs to enhance firefighter health, safety, and survival. Safety is both an individual and team responsibility. Supervisors and employees shall take an active role in their personal safety and the safety of their crews.
- ◆ **Emergency Operations:** Focus on building sound firefighting tactics through intensive hands-on training as well as building strong individual companies that understand their unique mission on the fire ground.
- ◆ **Community Outreach:** Engage with the citizens of Weatherford and build a strong presence in outreach and public education programs to help promote a safe community.

Fire Operations

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Improve firefighter safety by seeking skill-based training for department members targeted in technical rescue and firefighting operations.	Ongoing	Sustain
Develop strong mission-oriented engine companies and an operationally sound truck company.	Ongoing	Sustain
Continue outreach activities to build a strong presence in the community. Introduce more media campaigns to educate the public. FY23 goal is to produce one video each quarter.	Ongoing	Communicate
Complete the Station 1 renovation project. Continue station improvement projects for station's 3 & 4.	FY23	Growth
Complete the specification process for a new fire engine and brush truck for the new fire station project. The Apparatus Committee will have completed a grading process on competing apparatus manufactures and will have produced a vehicle specification list for a fire engine and brush truck.	November 2022	Growth

Performance Measures

Measure	FY20	FY21	FY22 As of May	FY23
Total number of incidents	4,551	5,406	3,911	No Data
Total number of training classes	358	431	213	No Data
Overall average response time / City of Weatherford	4:46	5:13	5:10	No Data
Overall average response time / ESD 3	7:05	7:22	7:06	No Data
Dollar loss threshold	\$1,047,520	\$1,733,657	\$3,077,360	No Data
Company Level Evaluation Success Rate	100%	98%	Evaluations are held in September	No Data

Fire Operations

Accomplishments

- ◆ Joint Operations:
 - Weatherford Fire Department has improved working relationships with Parker County fire departments. All departments in the County now operate under one incident command and may day procedures policy.
 - Several joint training sessions were completed to help all departments operate in a more cohesive manner on the fire ground.
- ◆ Completed the first round of certifications for technical rescue training for some members of the truck company.
- ◆ Certified some personnel assigned to Station 2 as Rescue Boat Operators.
- ◆ Successfully integrated 5 new firefighters into the Operations Division. The one-year training program was completed on June 14, 2022.
- ◆ Successfully upgraded the accountability system used on the fire ground to aid in faster identification of company members operating in hazardous environments.
- ◆ Successfully on boarded Tammy Yandell as the Fire Department Finance Specialist. This new position has been a great asset to the department.
- ◆ Successfully on boarded Kevin Dozier as the new City Fire Marshal. Kevin has brought much needed improvements and modernization to the Prevention Division.
- ◆ Three students in the WISD CTE program completed their internship with the fire department. This was the first year for the department to participate in the program. The department also held training classes for the WISD CTE Fire Program.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 6,114,690	\$ 6,138,618	\$ 6,928,404	\$ 6,647,546	\$ 7,352,200
Supplies	325,913	320,282	446,111	496,848	380,662
Contractual	329,381	354,706	622,924	622,915	997,419
Capital	54,061	72,199	493,471	442,789	-
Total	\$ 6,824,045	\$ 6,885,805	\$ 8,490,910	\$ 8,210,099	\$8,730,281

Budget Packages

Fire Operations

Description	Ongoing	One-Time	Total
Replacement RMS software	\$24,250	\$10,000	\$34,250
PPE increase	\$11,800	\$0	\$11,800
Total	\$36,050	\$10,000	\$46,050

Fire Prevention



Position Summary

	FY20	FY21	FY22	FY23
Fire Marshal	1	1	1	1
Deputy Fire Marshal	1	1	1	1
Total	2	2	2	2

Department Description

The Fire Prevention Division encompasses the Fire Marshal's Office which oversees all Community Risk Reduction activities. These efforts are undertaken through the Fire Marshal /Deputy Fire Marshal and include the following areas: Public Education, Fire Inspections, Fire/Arson Investigations, Commercial and Residential Plan Review, and participation on the Development Review Committee. The Prevention Division is responsible for developing, maintaining, and enforcing all related fire codes and ordinances.

Fire Prevention

Department Goals

- ◆ Community Outreach: Continue to work with the Weatherford Community and build a strong presence in outreach programs after being unable to perform these programs due to COVID-19.
- ◆ Continue forward progression of the Fire Prevention Modernization Program to include the addition of the Civilian Fire Inspector Position.
- ◆ Maintain strong working relationship with the Police Department and continue Law Enforcement Training.
- ◆ Streamline permitting process to improve transparency and consistency to citizens and contractors working to obtain fire permits.
- ◆

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Improve management, data tracking, workflow, and overall efficiency of the Fire Prevention Division.	On Going	Sustain
Reevaluate and adjust the Fire Permit Fee Schedule with the adoption of the 2021 International Fire Code.	FY23	Sustain
Update website to offer up to date accurate information.	On Going	Sustain
Establish a detailed base budget for the Fire Prevention Division.	FY23	Re-align Funding
Continue Community Outreach and Public Education Training. Including Stop the Bleed, CRASE, and Fire Extinguisher Training.	On Going	Communicate
Implement The Compliance Engine in order to update and maintain compliance to fire protection systems throughout the city.	December 2022	Code Compliance

Fire Prevention

Performance Measures

Measure	FY20	FY21	FY22
Public Education Contacts	132	10	10
Annual Fire Inspections (FMO and Company Level)	42	42	300
Commercial Plan Reviews / Inspections	42	20	6
Fire Sprinkler Plan Reviews / Inspections	44	36	18
Misc. Plan Reviews / Inspections	36	53	61
Fire Alarm Plan Reviews / Inspections	46	22	26
Tenant Improvement Plan Reviews / Inspections	134	172	76
Revised Occupancy Request Inspections	188	276	120

Accomplishments

- ♦ FY22: Investigated 6 Arson cases in the 1st half of 2022, that resulted in multiple suspects arrested.
- ♦ FY22: Assisted Police with the development and implementation of the drone team. Since implementation we have assisted police with multiple calls for service as well as provided an overhead perspective to multiple grass fires.
- ♦ FY22: Restructured the prevention division to become more efficient and successful.
- ♦ FY22: Procured and implemented new inspection software from ESO.
- ♦ FY22: Reviewed currently adopted International Fire Code (2009) and prepared the 2021 Edition for adoption.

Budget Summary

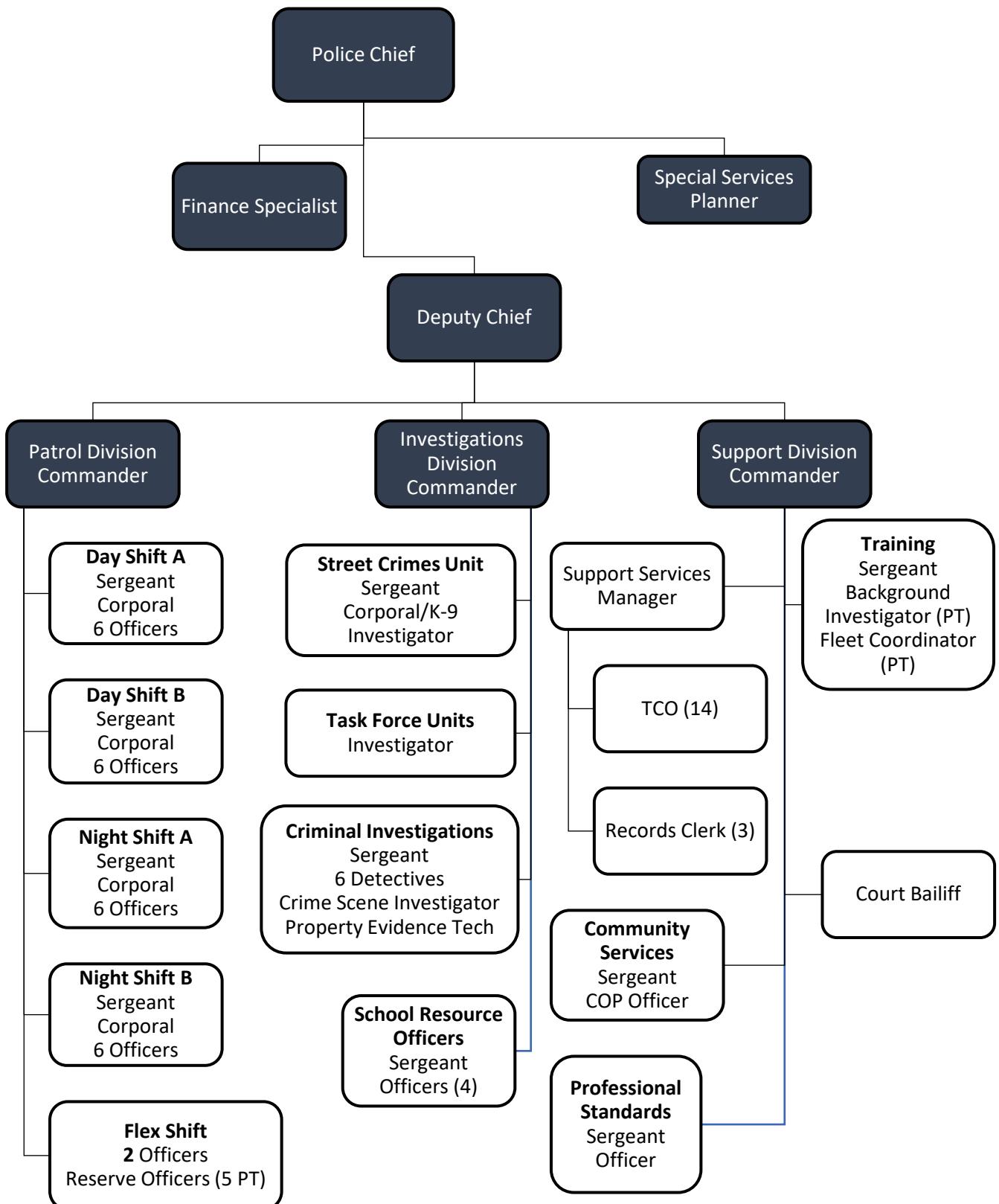
	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 236,379	\$ 263,019	\$ 305,426	\$ 343,421	\$ 286,100
Supplies	7,722	365	10,085	13,819	7,420
Contractual	2,030	2,257	3,580	5,183	11,871
Capital	-	-	-	-	-
Total	\$ 246,131	\$ 265,640	\$ 319,091	\$ 362,423	\$ 305,391

Fire Prevention

Budget Package

Description	Ongoing	One-Time	Total
Additional Fire Prevention Fund	\$4,095	\$0	\$4,095
Total	\$4,095	\$0	\$4,095

Police Department



Police Department

Position Summary

	FY20	FY21	FY22	FY23
Police Chief	1	1	1	0
Office Assistant (PT)	0	0	0	0
Background Investigator (PT)	1	1	1	1
TCO (PT)	0	0	0	0
Commander	4	3	3	3
Sergeant	10	10	10	10
Corporal	13	13	13	12
Court Bailiff	1	1	1	1
Deputy Chief	1	1	1	1
Finance Specialist	1	1	1	1
Officer	32	33	33	36
Reserve Officer (PT)	5	5	5	5
Special Services Planner	1	1	1	1
Property & Evidence Tech	1	1	1	1
Property & Evidence Tech (PT)	0	0	0	0
TCO	12	12	12	12
TCO/TAC	2	2	2	2
Records Clerk	3	3	3	3
Fleet Coordinator (PT)	1	1	1	1
Support Services Manager	1	1	1	1
Total	90	90	90	91

Department Description

The Police Department provides professional public safety services to our community and is accredited by the Texas Police Chief's Association. The department is organized into three divisions: Patrol, Investigations, and Support. Each division works together and with our community to achieve the department's mission of enriching our community through exceptional professionalism, collaboration, and commitment to proactive policing.

Department Goals

- ◆ Hire, invest in, and retaining quality members to provide exceptional police services.
- ◆ Reduce crime and traffic collisions for a safer community.
- ◆ Prepare for future growth, needs, and opportunities.

Police Department

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Retain 100% of property, evidence, and records during the move to the new Public Safety Building.	November 2022	Sustain
Effectively utilize Data Driven Approaches to Crime and Traffic Safety to significantly reduce crime and traffic collisions.	Ongoing	Sustain
Deliver targeted programs, such as Civilian Response to Active Events and Standard Response Protocol, aimed at improving community safety and the sense of security.	Ongoing	Sustain
Convert 25% of paper records to a secure digital storage system.	September 2023	Growth

Performance Measures

Performance Measure	FY20	FY21	FY22
Police Calls for Service	38,461	32,565	43,000*
Communication Center 911 Calls	14,611	17,939	17,500*
Communication Center Non-Emergency Calls	56,371	55,956	57,450*
Property Offenses	596	562	615*
Persons Offenses	456	509	500*
Motor Vehicle Accidents	1,871	1,986	2,100*
Arrests	1,242	1,220	1,400*
Traffic Stops	8,451	8,346	16,500*
Response Time to Priority 1 Calls	5:30	5:30	5:37*
Officer Complaints (External)	1	6	10*
Use of Force Incidents	21	22	24*

*Projected

Police Department

Accomplishments

- ◆ Established an Unmanned Aircraft System (UAS) Unit.
- ◆ Upgraded Body Worn Cameras and Mobile Data Computers in patrol vehicles.
- ◆ Completed quarterly use of force decision making simulator training and trained two area police agencies with the system.
- ◆ Awarded 6 members with Life Saving awards in 4 separate incidents.
- ◆ Adopted and deployed a new Field Training Program.
- ◆ Hired and trained 7 new officers.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 8,215,456	\$ 8,423,242	\$ 9,035,375	\$ 8,679,959	\$ 9,276,300
Supplies	494,265	435,914	462,398	579,123	529,541
Contractual	616,000	752,868	936,604	952,926	877,709
Capital	203,127	-	386,020	387,233	-
Total	\$ 9,528,848	\$ 9,612,024	\$ 10,820,397	\$10,599,241	\$10,683,550

Budget Package

Description	Ongoing	One-Time	Total
Bulletproof vests	\$13,371	\$0	\$13,371
COSI - Tasers (5-year contract)	\$22,940	\$0	\$22,940
VER - (4) Patrol Shields	\$0	\$12,306	\$12,306
REP - (3) JPX Pepper Guns	\$0	\$4,050	\$4,050
COSI - Postage	\$2,700	\$0	\$2,700
Total	\$39,011	\$16,356	\$55,367

Emergency Management



Position Summary

	FY20	FY21	FY22	FY23
Emergency Management Coordinator	0	1	1	1
Emergency Management Specialist	0	0	0	0
Total	0	1	1	1

Department Description

Emergency Management is charged with coordinating the City of Weatherford's emergency management program and managing Weatherford's public safety communication infrastructure. This is accomplished by developing emergency plans, offering disaster preparedness and safety training, conducting drills and exercises, participating in public education programs, preserving and improving public safety communication infrastructure and mass notification systems. The program operates through the four phases of emergency management in an all-hazards approach to properly prepare for disasters, coordinate response efforts, provide timely recovery assistance, and implement projects to try to prevent and/or lessen the impacts of disasters.

Emergency Management

Department Goals

- ◆ Identify gaps to improve operational readiness and reduce disaster impacts by identifying and reducing or eliminating shortfalls that exist between estimated requirements, standards, and performance measures and the actual response and short-term recovery capabilities.
- ◆ Strive to creatively implement solutions that bring benefit to as many city departments and citizens possible will reducing redundancies and maximizing efficiency.
- ◆ Build partnerships with other jurisdictions and businesses.
- ◆ Collaborate with others to provide emergency preparedness education to city staff and Weatherford citizens.
- ◆ Maintain and constantly improve the City's alert and early notifications systems, and public safety communication infrastructure.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Secure external funding opportunities to mitigate hazards and improve response.	Ongoing	Sustain
Collaborate with departments and governmental agencies to help communicate to the public during an emergency or crisis event within the City of Weatherford.	Ongoing	Communicate
Continue implementation of the 2022-2023 radio system enhancement project.	Ongoing	Sustain
Coordinate and oversee the installation of additional outdoor warning sirens.	September 2023	Sustain
Coordinate and oversee the implementation of the encryption enhancement of the outdoor warning siren activation system.	February 2023	Sustain
Provide Stop the Bleed training to Weatherford Citizens in collaboration with Weatherford Public Safety and the hospital district.	Ongoing	Communicate

Emergency Management

Accomplishments

- ◆ Performed maintenance on all 16 AEDs in city facilities.
- ◆ Provided Stop the Bleed training to over 40 local educators.
- ◆ Kicked off the 2022-2023 Radio System Enhancement project.
- ◆ Completed the installation of two weather monitoring stations and three lightning alert devices located at Heritage Park, Holland Lake Ballfields, and Cherry Park at a negotiated lower cost.
- ◆ Kicked off the RapidWarn, the outdoor warning system activation solution.
- ◆ Collaborated with surrounding jurisdictions and state officials at several conferences, trainings, and full-scale exercises.

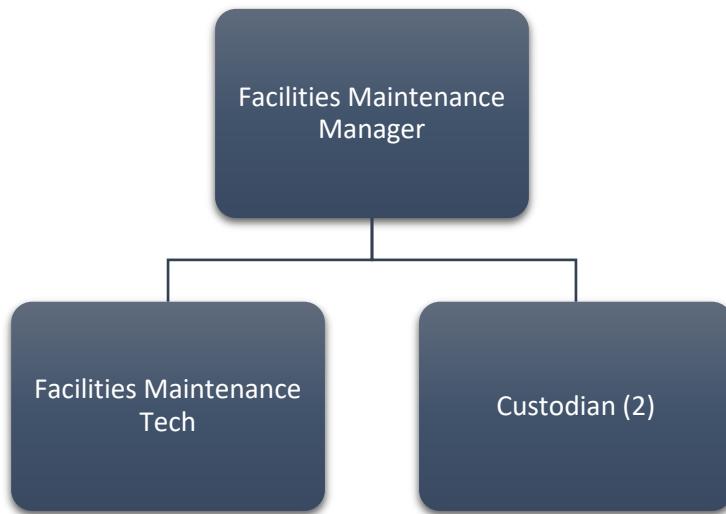
Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 11,908	\$ 109,523	\$ 124,462	\$ 121,386	\$ 134,200
Supplies	198,068	71,078	50,528	1,974	28,100
Contractual	38,938	34,601	224,944	24,106	220,836
Capital	-	-	143,400	143,400	-
Total	\$ 248,914	\$ 215,201	\$ 543,334	\$ 290,866	\$ 383,136

Budget Package

Description	Ongoing	One-Time	Total
Increase funding for overtime costs	\$2,041	\$0	\$2,041
Replace aged AED fleet in city facilities	\$0	\$10,000	\$10,000
Total	\$2,041	\$10,000	\$12,041

Facilities



Position Summary

	FY20	FY21	FY22	FY23
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Tech	1	1	1	1
Lead Custodian	1	1	1	0
Custodian	2	2	2	2
Custodian (PT)	3	1	1	0
Total	8	6	6	4

Department Description

Facilities Maintenance responsibilities are to maintain the integrity and extend the lifespans of city owned facilities. They do this through the oversight of janitorial services, electrical, plumbing, painting, structural, mechanical, alterations, and/or remodels through in-house staff or contract services. Facilities Maintenance ultimately wants to build trust and unity with other departments by providing clean, comfortable, and well-maintained facilities in which the city can serve and interact with the community.

Department Goals

- ◆ Maintain a high resolution of work orders from requests to completion.
- ◆ Complete capital improvement projects within budget and in a timely manner.

Facilities

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Repairs at Fire Station 4	2/28/2023	Infrastructure
Take over maintenance ownership for the new Public Safety Building.	11/1/2022	Infrastructure
Library interior remodel	05/01/2023	Infrastructure

Performance Measures

Measure	FY20	FY21	FY22
Work Orders Requested	750	790	773
Work Orders Completed	745	783	760

Accomplishments

- ◆ Completed Library restroom remodel
- ◆ Completed Library sewer line replacement
- ◆ Completed engineering inspection of Fire Station 4
- ◆ Completed historical replacement of stairs and handrails at Wright House
- ◆ Completed exterior painting and flooring renovation at Mt. Pleasant
- ◆ Completed restroom renovation and interior painting at Farmers Market
- ◆ Completed interior renovation at Fire Station 3
- ◆ Roof replacement at Service Center
- ◆ Upgraded facilities thermostats for Wi-Fi control

Budget Summary

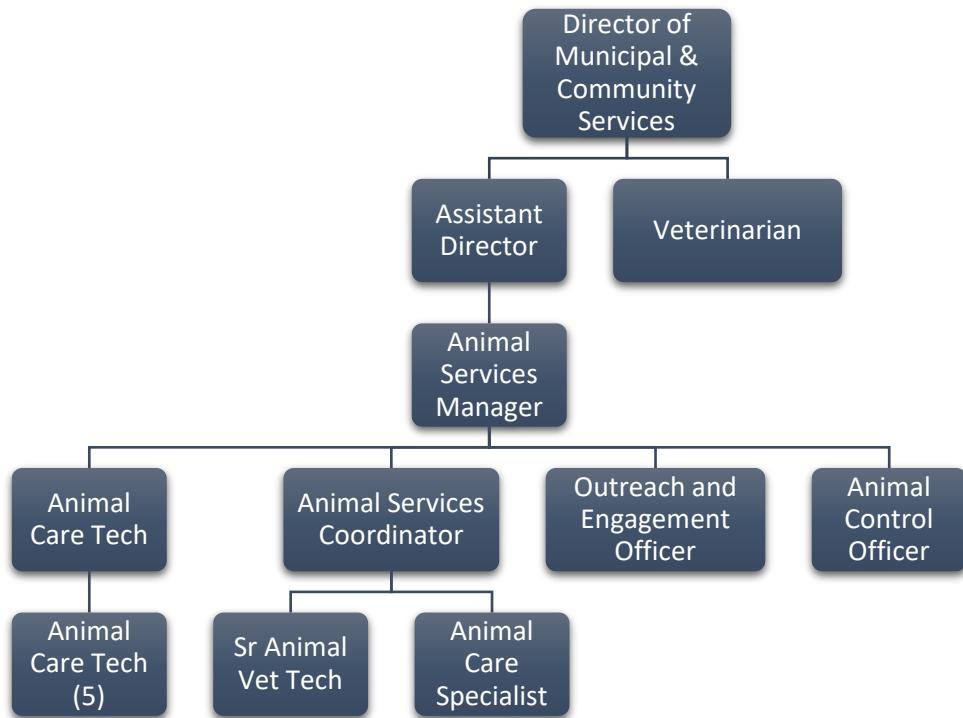
	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 308,413	\$ 282,265	\$ 289,055	\$ 281,190	\$ 303,200
Supplies	57,860	68,118	59,192	90,334	69,200
Contractual	511,086	584,567	480,668	597,410	716,862
Capital	96,242	280,991	109,607	134,286	180,000
Total	\$ 973,601	\$ 1,215,941	\$ 938,523	\$ 1,103,219	\$ 1,269,262

Facilities

Budget Package

Description	Ongoing	One-Time	Total
Removal/replacement of wooden privacy fence @ North boundary of Shelter property.	\$0	\$17,500	\$17,500
Fire Alarm @ TPW	\$0	\$10,000	\$10,000
COSI - Custodial Services	\$57,845	\$0	\$57,845
COSI - Janitorial Supplies	\$15,000	\$0	\$15,000
Additional funds to maintain assets/projects	\$75,000	\$0	\$75,000
Repairs to foundation/wall @ Fire Station 4	\$0	\$70,000	\$70,000
Library - paint and carpet	\$0	\$118,879	\$118,879
Total	\$147,845	\$216,379	\$364,224

Animal Services



Animal Services

Position Summary

	FY20	FY21	FY22	FY23
Director of Municipal & Community Services	1	1	1	1
Animal Services Manager	1	1	1	1
Animal Control Officer Supervisor	0	0	0	1
Sr Animal Control Officer	1	1	1	0
Sr Animal Care Tech	1	1	1	0
Sr Animal Vet Tech	1	1	1	1
Sr Animal Care Specialist	1	1	1	0
Animal Control Officer	2	2	2	2
Animal Care Specialist	1	0	0	0
Animal Service Vet Tech	1	1	1	0
Animal Care Tech	4	4	4	5
Outreach Engagement Officer	0	0	0	1
Animal Services Operating Manager	1	1	1	0
Animal Services Coordinator	0	0	0	1
Animal Care Tech Supervisor	0	0	0	1
Veterinarian	0	0	0	1
Total	15	14	14	15

Department Description

The Animal Services division oversees the operations of the Weatherford Parker County Animal Shelter (WPCAS) as well as the Animal Control function for the City of Weatherford and other municipalities in Parker County through interlocal agreements. The WPCAS is dedicated to maintaining a sanitary and safe environment to ensure a comprehensive animal impound and adoption program, as well as controlling the animal population with spay and neuter programs. The shelter is also responsible for ensuring that all ordinances and laws regarding stray, abandoned, abused, vicious, and nuisance animals. Ultimately, the WPCAS wants to improve the bonds between humans and their animals through effective outreach and customer service.

Animal Services

Department Goals

- ◆ Increase Customer Service to citizens, Rescue Groups, Volunteers at the Animal Shelter.
- ◆ Improve the Volunteer Program, attracting more volunteers and retaining those we already have.
- ◆ Decrease Length of Stay for animals in our care, thus reducing the cost incurred for each animal.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Diversify revenue stream such as contracting with Cities in Parker County to allow their citizens to bring animals to the shelter at a set rate, to be paid by the contracting city.	09/30/2023	Growth
Maintain a 95% Live Release Rate while also keeping Length of Stay under 12 days.	09/30/2023	Sustain
Focus on employee acquisition, training, and retention to maximize cost savings.	09/30/2023	Sustain

Performance Measures

Measure	FY20	FY21	FY22
Live Release Rate	96%	96%	95%*
Length of Stay	11 days	11 days	11.4 days*
Total Animal Intake	5,970	6,381	5,368*
TNR	575	600	641*
Total Volunteer Hours	8,257	9,330	7,791*

* FY22 totals lack two months of data

Animal Services

Accomplishments

- ◆ Weatherford College Veterinary Assisting Program started and operating weekly at the Animal Shelter
- ◆ Increased active volunteers by 62% from previous year
- ◆ FY '22 provided over 300 microchips to dog/cat owners in the community for free
- ◆ Hire the first full-time staff Veterinarian at the Animal Shelter
- ◆ Held a grand opening ceremony of The Rees-Jones Surgical and Medical Facility
- ◆ Purchased a new pickup truck to replace an aging animal control vehicle
- ◆ Promoted an employee to Outreach and Engagement Officer- a position focused on expanding the shelter's reach of Rescue Groups and programs designed to find more homes for our animals

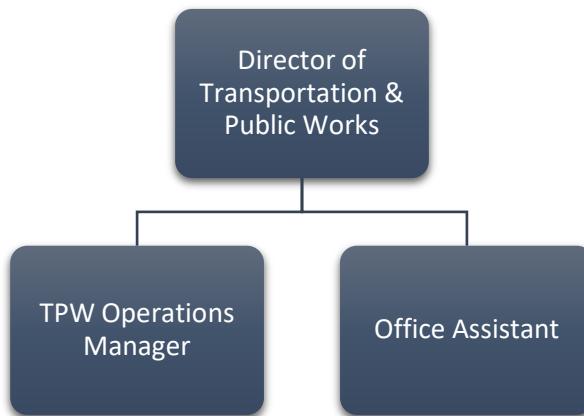
Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 948,279	\$ 913,597	\$ 1,065,965	\$ 1,028,549	\$ 1,342,900
Supplies	168,714	180,545	161,607	192,503	169,957
Contractual	215,659	227,127	256,015	265,204	143,242
Capital	94,052	55,212	98,500	55,285	-
Total	\$ 1,426,704	\$ 1,376,480	\$ 1,582,087	\$ 1,541,541	\$ 1,656,099

Budget Package

Description	Ongoing	One-Time	Total
Outdoor Furniture	\$0	\$4,350	\$4,350
Total	\$0	\$4,350	\$4,350

TPW Administration



Position Summary

	FY20	FY21	FY22	FY23
Director of TPW	1	1	1	1
TPW Operations Manager	1	1	1	1
Office Assistant	1	1	1	1
TPW Coordinator	1	0	0	0
Total	4	3	3	3

Department Description

TPW administration coordinates the efforts of all divisions into a useful tool that is designed to meet the community's need for a well-planned and maintained transportation system. TPW Administration handles and processes R.O.W. permits, citizen service requests, traffic calming requests, work orders, pavement management system, purchase orders, department budget tracking, etc. Department managers and directors handle transportation project planning and coordination as well contract procurement for infrastructure maintenance. TPW Directors and Managers coordinate with the Transportation Advisory Board and attend neighborhood meetings or other public meetings related to transportation.

Department Goals

- ◆ Maintain and operate the City's transportation system.
- ◆ Ensure transportation services meet the need of residents, customers and employees through the developments of annual department goals, objectives, and strategic budgeting.
- ◆ Develop clear avenues of communications with citizens and respond to citizens' inquiries, complaints and/or suggestions in a timely manner.

TPW Administration

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Continue planning and coordinating street & drainage rehabilitation projects.	10-1-23	Infrastructure
Work with the Transportation Advisory Board and neighborhoods on implementing traffic calming measures.	10-1-23	Infrastructure
Continue planning and prioritizing preventative maintenance street projects.	10-1-23	Infrastructure

Performance Measures

Measure	FY20	FY21	FY22
Number of citizen request processed	600	650	650
Number of R.O.W. construction permits processed	520	550	550
Work Orders processed	1500	1600	1600

Accomplishments

- ♦ Successfully managed over 26 street & drainage rehabilitation projects.
- ♦ Managed and implemented over 12 traffic calming requests through Transportation Advisory Board.
- ♦ Updated City's Neighborhood Traffic Calming Program.
- ♦ Successfully completed the Northeast Downtown rehabilitation project

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 345,509	\$ 293,617	\$ 316,305	\$ 304,763	\$ 329,400
Supplies	9,096	10,288	22,450	12,206	7,950
Contractual	118,437	36,127	247,534	241,604	48,227
Capital	-	-	-	1,239	-
Total	\$473,042	\$340,032	\$586,289	\$559,812	\$385,577

TPW Field Services



Position Summary

	FY20	FY21	FY22	FY23
Field Service Tech	1	1	1	1
Total	1	1	1	1

Department Description

Field services provides survey services for design of construction projects within City's right-of-way (ROW), as well as inspection and testing services on ROW excavation and capital road projects. Field services staff also coordinate and manage street rehabilitation projects and with other City department projects. Field services also has contract construction inspectors for private developments.

Department Goals

- ◆ Perform accurately and timely inspections of private utility company construction and public infrastructure construction projects to ensure with plans, applicable City standards and specifications.
- ◆ Ensure efficient and timely construction of infrastructure improvements assigned to the Department.
- ◆ Respond in a timely manner and facilitate appropriate and feasible resolution to concerns and issues posed by internal and external customers. Promptly and courteously respond to resident requests for service. Efficiently manage and interpret general and technical information in order to respond accurately and timely to internal and external customer question and requests.
- ◆ Perform accurately and timely surveying/ CAD services for street projects and other departments.

TPW Field Services

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Continue providing timely inspections on residential and commercial projects/developments	10-1-23	Infrastructure
Continue providing quality control inspections and surveying for street & stormwater rehabilitation projects.	10-1-23	Infrastructure
Provide and assist engineering construction plans to department divisions and City departments	10-1-23	Infrastructure

Performance Measures

Measure	FY20	FY21	FY22
Right-of-Way construction inspections performed	350	400	450
Field surveying and CAD drawings performed	300	320	320

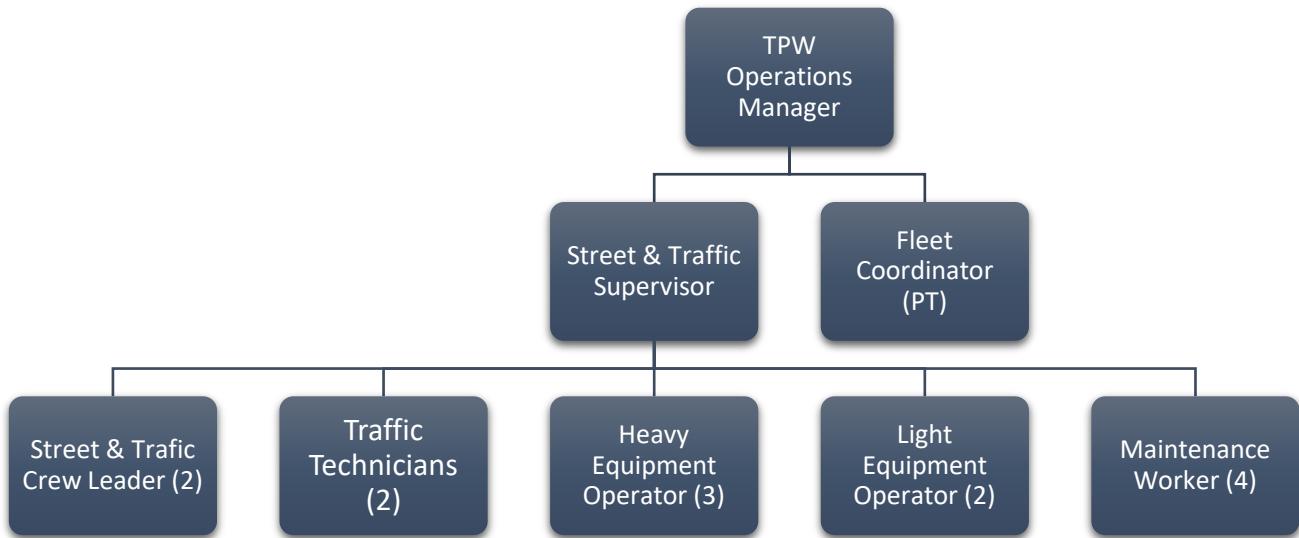
Accomplishments

- ◆ Completion of the Northeast Downtown rehabilitation project.
- ◆ Over 15 street & drainage rehab projects completed successfully.
- ◆ Inspected 3 major residential developments for quality control to meet City specifications and per approved construction plans.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 72,662	\$ 73,744	\$ 78,363	\$ 77,525	\$ 83,300
Supplies	8,134	7,160	5,550	13,082	5,000
Contractual	110,181	94,775	285,963	81,654	10,359
Capital	-	-	-	-	-
Total	\$190,977	\$175,679	\$369,876	\$172,261	\$98,659

TPW – Streets & Traffic



Position Summary

	FY20	FY21	FY22	FY23
Heavy Equipment Operator	3	3	3	3
Light Equipment Operator	2	2	2	2
Maintenance Worker	4	4	4	3
Street Crew Leader	2	2	2	2
Street Supervisor	1	1	1	1
Fleet Coordinator	1	1	1	1
Asset Management Tech (PT)	0	0	0	1
Foreman	0	0	0	0
Traffic Technician	2	2	2	1
Traffic Maintenance Worker	1	0	0	1
Traffic Maintenance Worker (PT)	1	1	1	0
Total	17	16	16	15

Department Description

The Street & Traffic division is responsible for the maintenance of all City right-of-way including roads, alleyways, public parking lot, pavement striping, traffic signs and storm drainage facilities. The Street & Traffic division ensures quality service and provide safe travel throughout the City. Division duties include Neighborhood rehabilitation program, preventative street maintenance program, in-house asphalt paving, street sweeping, crack sealing, street reconstruction, R.O.W. Mowing, repair & maintenance street signs, tree trimming, potholing, street patching, bar ditch clearing and excavation, winter snow/ice operations, 24 hour right-of-way emergency services support, and street

Department Goals

- ◆ Protect the investment in public streets through adequate repair to assure maximum street life of 20 years for asphalt streets.
- ◆ Ensure public safety for all who drive on City streets.
- ◆ Maintain all public rights-of-way to provide the best appearance possible by mowing, litter pick-up, tree trimming, etc.
- ◆ Perform quality street rehabilitation projects by utilizing a complete reclamation construction process.
- ◆ Continually improve and maintain City's storm drainage systems.
- ◆ Ensure traffic signs meet City's, State, and Federal guidelines.
- ◆ Continually improve and maintain City's pavement markings and traffic control.
- ◆ Continue assisting public and private special events with traffic control.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Continue Five Year Street Rehabilitation Program	10-1-23	Infrastructure
Continue replacement all non-conforming traffic control signs.	10-1-23	Infrastructure
Expand street preventative maintenance program.	10-1-23	Infrastructure

Performance Measures

Measure	FY20	FY21	FY22
Streets rehabilitated (SY)	96,000	97,000	98,000
Preventative maintenance (SY)	40,000	60,000	70,000
Street repairs including potholes	4,000	3,500	3,000
Traffic signs maintained	1,800	1,850	1,800

Accomplishments

- ◆ Successfully completed over 26 street rehabilitated projects.
- ◆ Completed Northeast Downtown project.
- ◆ Completed over 10 street preventative maintenance projects.
- ◆ Replaced 21 school zone flashers.
- ◆ Over 10,000 LF of pavement striping performed including cross-walks.

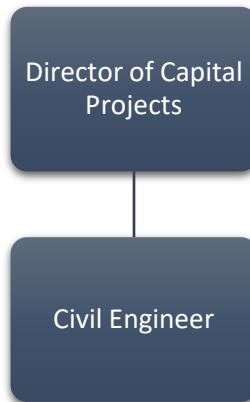
Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 784,921	\$ 836,645	\$ 968,914	\$ 817,678	\$ 934,900
Supplies	1,024,535	950,776	918,908	994,845	230,657
Contractual	1,705,424	2,113,521	2,581,681	1,709,386	2,888,038
Capital	56,801	102,610	199,647	283,212	23,000
Total	\$3,571,681	\$ 4,003,552	\$ 4,669,150	\$ 3,805,120	\$ 4,076,595

Budget Package

Description	Ongoing	One-Time	Total
Two snow plow truck attachments	\$0	\$23,000	\$23,000
Street material and concrete improvements	\$0	\$150,000	\$150,000
Traffic Sign Material	\$15,000	\$0	\$15,000
Street Sign Maintenance	\$25,000	\$0	\$25,000
Rental for TPW warehouse/storage facility	\$10,000	\$0	\$10,000
Total	\$50,000	\$173,000	\$223,000

Capital Projects



Position Summary

	FY20	FY21	FY22	FY23
Director of Capital Improvement Projects	1	1	1	1
Civil Engineer	1	1	1	1
Total	2	2	2	2

Department Description

The Capital Projects Department is responsible for the master planning, engineering, funding, and construction of public assets that foster economic growth, improve quality of life, and build a stronger Weatherford community. The department administers the Stormwater Utility Fund, Roadway Impact Fee Program, capital facility improvements and oversees matters related to city owned real property and rights of way. The department actively seeks funding for capital planning and improvements utilizing local, state and federal funding initiatives and provides capital project construction review, design, inspection and management services. Department staff serve as regional representatives on various committees at the North Central Texas Council of Governments and the Texas Department of Transportation to safeguard Weatherford's interests and to provide reachback support for local, county, and state representatives.

Department Goals

- ◆ Enhance partnerships through representation on County/COG committees
- ◆ Focused engagement with NCTCOG and TxDOT for Interstate 20 needs
- ◆ Implement newly adopted Roadway Impact Fee Program
- ◆ Enhance department processes and structure to manage Utility, Roadway, and Facility projects more efficiently
- ◆ Work with City Management and Finance Department toward a comprehensive Capital Improvement Plan

Capital Projects

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Develop robust 5yr Capital Improvement Program for all infrastructure/facilities	March 2023	Marketability
Oversee TxDOT delivery of US 180 Green Ribbon project	May 2023	Infrastructure
Receive funding and execute on design/environmental phase of Town Creek Trails Phase III	June 2023	Infrastructure
Procure project team and execute on design/programming of New Fire Station	2023	Sustain
Continue pursuit of TxDOT Interstate Access Justification approval – I20 & Bethel Road	2023	Growth
Enhance partnership with TxDOT, County & NCTCOG toward practical and timely project delivery for Weatherford needs along Interstate 20 corridor	2023	Communicate

Accomplishments

- ◆ Established Roadway Impact Fee Program
- ◆ Updated Roadway Capital Improvement Project plan
- ◆ NW Quadrant (York Ave) Design Complete/Construction Started
- ◆ Secured \$889k Federal Funding for Town Creek Trail Ph-3
- ◆ Secured \$400k Federal/State Funding for US 180 Green Ribbon
- ◆ Negotiated branding of signals at US 180/Cutters & RW Loop/I20
- ◆ Completed construction of Rusk Street Stormdrain Project
- ◆ Staff elected to Vice Chair of NCTCOG Bicycle Pedestrian Action Committee (BPAC)
- ◆ Staff nominated as West Fork Wastershed representative to Regional Storm Water Management Coordinating Council

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 291,518	\$ 290,558	\$ 475,847	\$ 428,582	\$ 339,400
Supplies	1,301	810	-	2,984	4,300
Contractual	58,136	94,991	342,813	189,402	131,742
Capital	-	-	-	-	-
Total	\$ 350,955	\$ 386,358	\$ 818,661	\$ 620,968	\$ 475,442

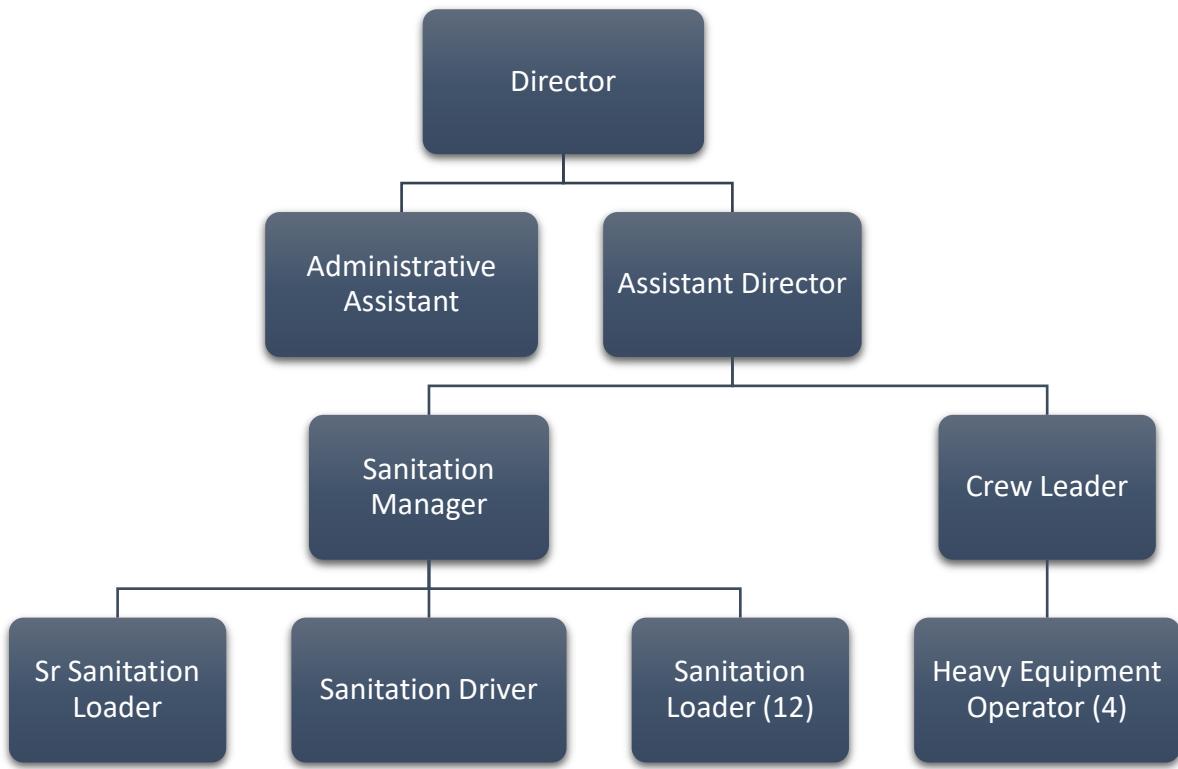
Solid Waste Fund



The Solid Waste Fund is an enterprise fund used to account for the business-type activity of sanitation collection. This fund is accounted for on the modified-accrual basis of accounting. Revenues are recorded when available and measurable, and expenses are recorded when the liability is incurred.

Solid Waste Fund

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Working Capital	\$ 1,706,766	\$ 1,445,024	\$ 1,852,776	\$ 1,852,776	\$ 1,593,265
Revenues					
Sale - Sanitation	2,310,125	2,738,297	2,450,000	2,802,409	2,800,000
Sale - Recycling	57,098	82,354	72,000	107,306	105,000
Sale - Brush Pick-Up	100,388	43,526	35,000	69,984	50,000
Sale - Special Pick-Up	70,271	32,868	30,000	49,896	45,000
Sale - Fixed Asset	15,100	-	-	-	-
Sale - Goods	2,100	1,610	1,500	1,500	1,500
Sale - Sacks	8,237	17,338	15,000	22,393	20,000
Royalties	359,428	358,703	300,000	281,681	250,000
Permit - Commercial Hauler	1,541	-	1,500	500	500
Grants - State	-	-	139,976	139,976	-
Miscellaneous	932	1,036	1,000	1,030	1,000
Interest Income	16,937	3,282	3,000	6,045	7,500
Net Chg In Fair Value - Invest	4,206	(960)	-	-	-
Proceeds from Insurance	7,966	-	-	-	-
Total Revenues	2,954,329	3,278,054	3,048,976	3,482,720	3,280,500
Expenditures					
Personnel	1,163,069	1,104,025	1,344,212	1,307,439	1,464,900
Supplies	334,001	175,078	254,440	253,864	254,774
Contractual Services	1,719,001	1,591,199	1,496,082	1,759,548	1,536,331
Capital	-	-	596,232	421,380	16,000
Total Expenditures	3,216,071	2,870,302	3,690,966	3,742,231	3,272,005
Over/(Under)	(261,742)	407,752	(641,990)	(259,511)	8,495
Ending Working Capital	\$ 1,445,024	\$ 1,852,776	\$ 1,210,786	\$ 1,593,265	\$ 1,601,760
			One-Time Expenses		250,000
			One-Time Revenues		250,000
			Ongoing Revenues		3,030,500
			Ongoing Expenses		<u>3,022,005</u>
			Operating Surplus		8,495
			90 day fund balance		745,152
			Reserved for OPEB		88,324
			Available		768,284



Position Summary

	FY20	FY21	FY22	FY23
Assistant Director of Municipal & Comm Svcs	1	1	1	1
Administrative Assistant	1	1	1	1
Crew Leader	0	0	0	1
Sanitation Manager	1	1	1	1
Senior Sanitation Driver	0	0	0	0
Sanitation Driver	4	4	4	1
Sanitation Loader	9	9	9	12
Sr Sanitation Loader	0	0	0	1
Heavy Equipment Operator	3	3	3	4
Total	19	19	19	22

Department Description

The Solid Waste and Recycling Division (SWRD) provides curbside collection on a twice a week basis for each resident and some small businesses. The SWRD also has a voluntary curbside recycling program for residents. This program assists in diverting paper, various metals, cardboard, glass, plastics, and other recyclable material to ensure a positive stewardship to the environment. In addition, SWRD provides curbside brush and bulk collection to customers on four-week schedule for all residents. Brush material is also diverted from the landfill to a holding site where a private company comes and chips the material that is then used in mulch and compost.

Department Goals

- ◆ Maintain safety record, continue safety meetings throughout the year focusing on important issues each month.
- ◆ Emphasize employee attainment, retention, and training to improve our department's staffing.
- ◆ Continued importance placed on equipment maintenance costs, repair costs and downtime.
- ◆ Explore options and infrastructure to centralize a compost operation in the Western Region of Northern Texas.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Complete Compost Feasibility Study to assess needs and wants of compost in Weatherford	09/30/2023	Growth
Reassess SWRD routes and remap City for best efficiency and cost saving	09/30/2023	Sustain

Performance Measures

Measure	FY20	FY21	FY22
Recyclable tons diverted from landfill	365	380	376
Cubic yards of brush material diverted from landfill	* 20,970	12,701	** 8,175

* Ice storm created extra brush

**Two months of data remaining in FY22

Accomplishments

- ◆ Purchased two new Freightliner trucks with Heil packer boxes to replace aging vehicles in the fleet.
- ◆ TCEQ Volkswagen grant will reimburse 80% of cost on one of the new trucks.
- ◆ Added three positions to the department for the increasing demand of solid waste pick up.
- ◆ Assisted employees with CDL process and promoted within the department when possible.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 1,163,069	\$ 1,104,025	\$ 1,344,212	\$ 1,307,439	\$ 1,464,900
Supplies	334,001	175,078	254,440	253,864	270,774
Contractual	1,719,001	1,591,199	1,496,082	1,759,548	1,536,331
Capital	-	-	596,232	421,380	-
Total	\$ 3,216,071	\$ 2,870,301	\$ 3,690,966	\$ 3,742,231	\$ 3,272,005

Budget Package

Description	Ongoing	One-Time	Total
COSI - Waste Disposal Fees	\$60,000	\$0	\$60,000
Recycling Carts	\$0	\$16,000	\$16,000
Total	\$60,000	\$16,000	\$76,000

Special Revenue Funds



Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. These funds are accounted for on the modified-accrual basis of accounting. Revenues are recorded when available and measurable, and expenditures are recorded when the liability is incurred.

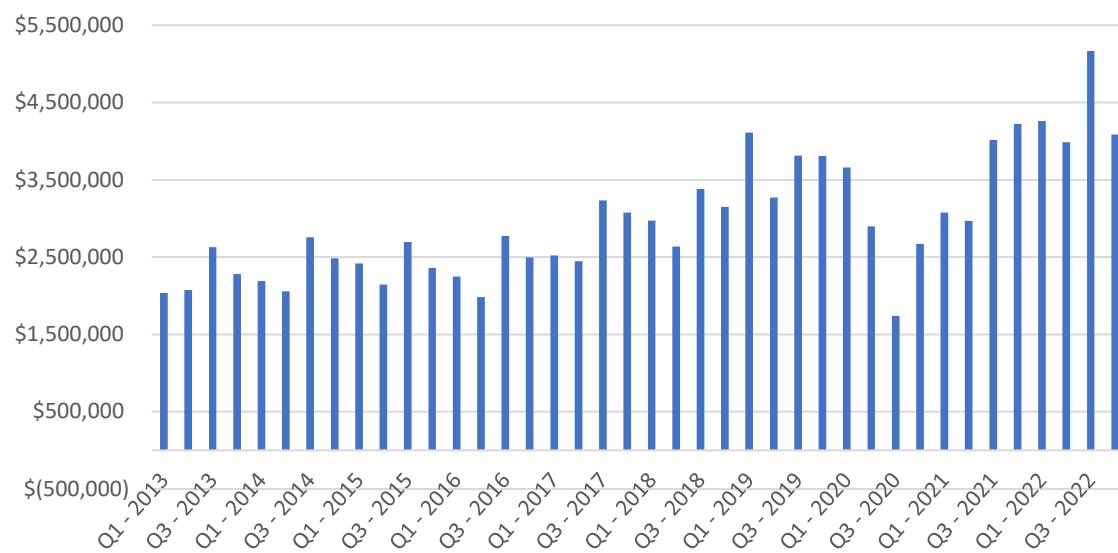
Hotel Motel Tax Fund

This fund is used to account for the City's hotel/motel occupancy tax that is legally restricted by state law for use in convention center facilities, promotion of tourism, encouragement and promotion of the arts, and historical restoration or preservation per Weatherford Code of Ordinances Article 5 Chapter 6 (Ordinance 3-76) as allowed by Texas Tax Code Chapter 351.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 784,464	\$ 777,409	\$ 529,812	\$ 529,812	\$ 632,582
Revenues					
Taxes - Hotel/Motel	767,568	999,734	850,000	1,189,131	1,000,000
Interest Income	6,531	317	330	2,069	3,000
Total Revenues	774,099	1,000,051	850,330	1,191,200	1,003,000
Expenditures					
Contractual Services	72,751	201,972	95,000	95,806	75,000
Capital	-	193,294	30,000	70,580	-
Chamber of Commerce	96,000	96,000	96,000	96,000	96,000
Doss Historical & Cultural Center	5,000	5,000	5,000	5,000	5,000
Transfers to Main Street	103,927	30,059	19,210	4,424	15,000
Transfers to Special Events	226,201	529,921	335,411	543,685	401,168
Transfer to Chandor Gardens	277,275	191,402	285,700	272,935	213,841
Total Expenditures	781,154	1,247,648	866,321	1,088,430	806,009
Over/(Under)	(7,055)	(247,597)	(15,991)	102,770	196,991
Ending Fund Balance	\$ 777,409	\$ 529,812	\$ 513,821	\$ 632,582	\$ 829,573

Hotel Motel Tax Revenue

Historical Quarterly Hotel/Motel Taxable Receipts



Historical Quarterly Hotel/Motel Taxable Receipts Crosstabs

	Q1	Q2	Q3	Q4
FY 2013	2,035,771	2,073,258	2,627,479	2,279,829
FY 2014	2,190,129	2,059,002	2,757,917	2,485,278
FY 2015	2,417,243	2,145,147	2,693,490	2,358,259
FY 2016	2,246,183	1,981,608	2,773,004	2,494,866
FY 2017	2,522,425	2,446,215	3,232,249	3,074,243
FY 2018	2,973,198	2,636,303	3,380,254	3,148,530
FY 2019	4,111,252	3,271,766	3,811,297	3,806,900
FY 2020	3,660,261	2,898,069	1,737,945	2,668,980
FY 2021	3,074,990	2,968,163	4,015,977	4,222,782
FY 2022	4,259,260	3,988,119	5,164,481	4,084,270



Position Summary

	FY20	FY21	FY22	FY23
Special Events Manager	0	1	1	1
Special Events Coordinator	2	1	2	1
Total	2	2	3	2

Department Description

The Special Events Division manages multiple city sponsored events during the year and coordinates with other departments, agencies, businesses, and the community to produce public events.

Department Goals

- ◆ Continue to promote events in Weatherford to help increase tourism.
- ◆ Continue to provide a safe event space while providing great community events.
- ◆ Increase the number of private rentals at Heritage Park.
- ◆ Continue to build our current events.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Expand footprint of Monster Bash Haunted Hayride to accommodate more people.	10/8/2022	Growth
Rebuild vendor participation in the South Lot post renovation for First Monday Trade Days.	9/1/2023	Growth
Add interactive features to Holiday in the Park Pathway of Lights.	12/1/2022	Growth
Create more of an entertainment element to First Monday Trade Days.	6/2/2023	Growth

Performance Measures

Measure	FY20	FY21	FY22
Movies in the Park	0	2,000	1,500 (rainouts)
Holiday in the Park Pathway of Lights	7,000	9,000+	9,000
Spark in the Park	2,000	10,000	11,000+
Concert Series & Monster Bash	0	4,000	7,000

Accomplishments

- ◆ Had the largest and most well attended Spark in the Park that we've ever had.
- ◆ We expanded the Monster Bash Haunted Hayride to accommodate more people.
- ◆ This year we added a 42-foot live tree and Tree Lighting Ceremony to Holiday in the Park Pathway of Lights.
- ◆ We helped organize a successful 20-year September 11 Remembrance event with the Weatherford Chamber of Commerce.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 126,503	\$ 152,498	\$ 159,930	\$ 160,595	\$ 178,530
Supplies	11,495	172,809	69,500	185,854	56,000
Contractual	88,203	204,614	105,981	197,236	166,638
Capital	-	-	-	-	-
Total	\$ 226,201	\$ 529,921	\$ 335,411	\$ 543,684	\$ 401,168

Budget Package

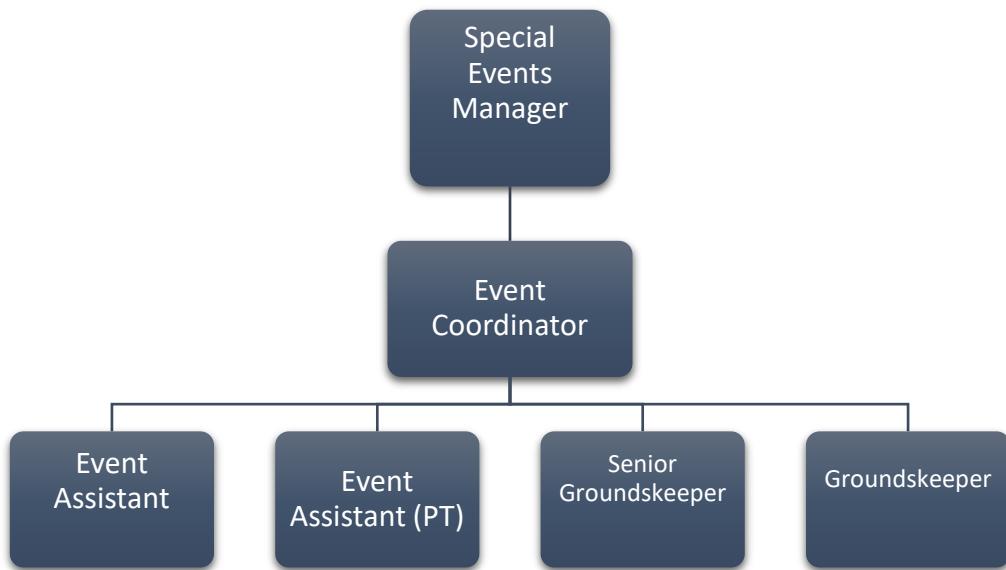
Description	Ongoing	One-Time	Total
Lights/installation of lighting Christmas tree	\$40,000	\$0	\$40,000
Projector for Movies in the Park	\$0	\$6,000	\$6,000
Position Upgrade - Events Coor to Marketing Coor	\$1,830	\$0	\$1,830
Christmas Drone Show	\$20,000	\$0	\$20,000
Total	\$61,830	\$6,000	\$67,830

Chandor Gardens Fund

Chandor Gardens consists of 3.5 developed acres that include a 5,685 square foot residence, Chinese gardens, and 4 adjacent buildings to the Mansion. The undeveloped property, located due west of the residence, consists of 13 acres. Chandor Gardens is available for public and private tours, as well as special events, weddings, and other such celebrations. Convention, retreat, and meeting room facilities are also available.

This fund is used to account for the maintenance and operations of Chandor Gardens. Operations are funded through facility rental and tour fees, as well as hotel/motel tax funds.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 184,510	\$ 119,308	\$ (20,512)	\$ (20,512)	\$ -
Revenues					
Fee - Facility Rental	82,744	31,808	25,000	101,307	75,000
Fee - Garden Tour	15,856	32,577	20,000	46,752	30,000
Event Admission	-	4,150	-	95	-
Donations	50	-	-	90	-
Miscellaneous	301	-	500	-	-
Sale - Goods	1,249	2,257	750	850	-
Shortages & Overages	60	6	-	-	-
Interest Income	1,162	113	1,500	225	250
Transfer - From Inter-Fund	277,275	191,402	285,700	272,935	213,841
Total Revenues	378,697	262,313	333,450	422,254	319,091
Expenditures					
Personnel	331,679	184,367	178,362	189,659	190,400
Supplies	29,166	51,575	44,055	66,499	44,055
Contractual Services	83,054	117,695	84,130	145,584	84,636
Capital	-	48,496	-	-	-
Total Expenditures	443,899	402,133	306,547	401,742	319,091
Over/(Under)	(65,202)	(139,820)	26,903	20,512	-
Ending Fund Balance	\$ 119,308	\$ (20,512)	\$ 6,391	\$ -	\$ -



Position Summary

	FY20	FY21	FY22	FY23
Office Assistant	1	0	0	0
Event Assistant	0	1	1	1
Event Assistant – PT	2	1	1	1
Recreation Manager	1	0	0	0
Senior Groundskeeper	1	1	1	1
Groundskeeper	1	1	1	1
Horticulturalist	0	0	0	0
Gardener	1	0	0	0
Total	7	4	4	4

Department Description

Chandor Gardens consists of 3.5 developed acres that include a 5,685 square foot residence, English and Chinese gardens, and 4 adjacent buildings to the Mansion. The undeveloped property, located due west of the residence, consists of 13.5 acres. Chandor Gardens is available for public and private tours, as well as special events, weddings, and other such celebrations. Convention, retreat, and meeting room facilities are also available.

Department Goals

- ◆ Develop and promote educational, recreational, and cultural activities.
- ◆ Continue to work with the Chandor Gardens Foundation and the Parker County Master Gardeners to promote development of the 13.5 undeveloped acres and maintain and improve the existing 3.5 developed acres.
- ◆ Streamline so that all event staff can cover any area that is needed.
- ◆ Continue to keep historical preservation of the mansion and garden at highest quality level possible.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Transfer all payments and scheduling into Rec1 to streamline department transactions.	3/01/2023	Infrastructure
Cross train all event staff so that they can efficiently work Chandor Gardens.	3/01/2023	Growth
Revamp the gift shop with Chandor Gardens swag.	5/01/2023	Marketability
Create a children's event or program to teach children about nature.	7/01/2023	Growth

Performance Measures

Measure	FY20	FY21	FY22
Facility Rentals	25	55	177
Photo Sessions	34	170	135
Garden Tours (docent guided)	15	25	15
Maintained Acreage	3.5	3.5	3.5

Accomplishments

- ◆ We improved accessibility and safety for visitors of all capabilities by refurbishing the stone walkways.
- ◆ We have continued to grow and expand the events that we host at Chandor Gardens. For our Autumn Art Walk and Spring Fling we had 50 more vendors than past years.
- ◆ Completed trailhead for the Chandor Gardens Nature Trail.
- ◆ Remodeled both the Grooms Loft and Bridal Cottage.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 331,679	\$ 184,367	\$ 178,362	\$ 189,659	\$ 190,400
Supplies	29,166	51,575	44,055	66,499	44,055
Contractual	83,054	117,695	84,130	145,584	84,636
Capital	-	48,496	-	-	-
Total	\$ 443,899	\$ 402,132	\$ 306,547	\$ 401,742	\$ 319,091

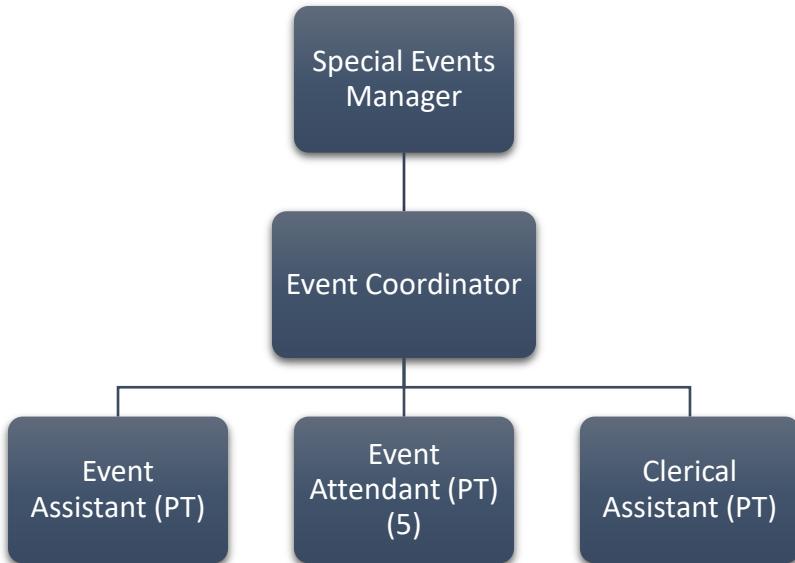
Budget Package

Description	Ongoing	One-Time	Total
Golf Cart rentals to shuttle visitors	\$2,000	\$0	\$2,000
Total	\$2,000	\$0	\$2,000

Heritage Park Fund

Heritage Park was created as THE spot in Weatherford for hosting both large and small-scale events. It was created to help bring the community together and to promote tourism that will boost all businesses in Weatherford. The goal is to create something for everyone right here in Weatherford.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 35,852	\$ 12,087	\$ 103,269	\$ 103,269	\$ 14,368
Revenues					
Fee - Facility Rental	2,625	3,065	5,000	4,160	5,000
Fee - First Monday Rentals	89,770	123,475	125,000	121,300	125,000
Fee - Parking	12,185	15,377	15,000	20,466	15,000
Event Sponsorship	13,250	30,000	30,000	33,000	30,000
Miscellaneous	876	-	-	-	-
Sale - Goods	2,889	832	1,000	2,261	1,500
Interest Income	232	21	20	125	125
Transfer - From Inter-Fund	202,796	152,796	130,952	130,952	208,524
Total Revenues	324,623	325,566	306,972	312,264	385,149
Expenditures					
Personnel	81,644	67,918	98,236	74,948	119,700
Supplies	84,431	41,988	38,952	118,970	38,952
Contractual Services	182,313	124,478	176,920	207,247	176,497
Capital	-	-	-	-	-
Total Expenditures	348,388	234,384	314,108	401,165	335,149
Over/(Under)	(23,765)	91,182	(7,136)	(88,901)	50,000
Ending Fund Balance	\$ 12,087	\$ 103,269	\$ 96,133	\$ 14,368	\$ 64,368



Position Summary

	FY20	FY21	FY22	FY23
Event Attendant (PT)	6	5	5	5
Event Assistant (PT)	0	0	0	1
Clerical Assistant (PT)	1	1	1	1
Total	7	6	6	7

Department Description

Heritage Park was created as THE spot in Weatherford for hosting both large and small-scale events. It was created to help bring the community together and to promote tourism that will boost all businesses in Weatherford. The goal is to create something for everyone right here in Weatherford.

Department Goals

- ◆ Continue to provide a clean and safe event grounds for people to host events and use as general park space.
- ◆ Continue to build quality and safety of events.
- ◆ Help other groups host successful events at Heritage Park.
- ◆ Continue to create attractive advertising to boost events and use the digital board to the highest potential.

FY23 Objectives

Objective	Target Completion Date	City Focus Area
Build the number of vendors in South Lot for First Monday Trade Days.	9/1/2023	Growth
Utilize our new digital billboard to its fullest by creating attractive advertising and letting other groups who have rented Heritage Park use it as well. This will move us away from using banners and clean up roadside advertising.	3/1/2023	Marketability
Work with our Police Department to create emergency training for Event Staff.	2/28/2022	Communicate

Performance Measures

Measure	FY20	FY21	FY22
Available general vendor spaces per month	380	TBD	438
Available food vendor spaces per month	15	15	15
Available Farm & Ranch spaces per month	83	83	45
Available parking spaces per month	157	TBD	450

Accomplishments

- ◆ Completed construction of the South Lot that added paved parking for events, power and water for vendors and landscaping.
- ◆ Installed a new digital billboard that we use to promote events held at Heritage Park.
- ◆ We added more power and water to the Amphitheater to accommodate more food vendors that we really needed for events like Spark in the Park.
- ◆ We helped other organizations host successful events and are returning in 2023. Events such as; Taste of Parker County, JTF, Weatherford Music Festival, and Hike For Life.

Budget Summary

	FY20 Actual	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Adopted
Personnel	\$ 81,644	\$ 67,918	\$ 98,236	\$ 74,948	\$ 119,700
Supplies	84,431	41,988	38,952	118,970	38,952
Contractual	182,313	124,478	176,920	207,248	176,497
Capital	-	-	-	-	-
Total	\$ 348,388	\$ 234,384	\$ 314,108	\$ 401,166	\$ 335,149

Federal Forfeiture Fund

This fund is used to account for funds received from the District Attorney's office that have been seized and confiscated during criminal prosecution. These funds may only be used for law enforcement purposes.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 60,812	\$ 56,513	\$ 43,236	\$ 43,236	\$ 23,071
Revenues					
Miscellaneous	2,063	17,954	5,000	14,486	10,000
Interest Income	508	24	30	52	50
Total Revenues	2,571	17,978	5,030	14,538	10,050
Expenditures					
Supplies	200	31,255	-	19,554	-
Contractual Services	6,670	-	12,400	15,149	10,000
Capital	-	-	24,000	-	-
Total Expenditures	6,870	31,255	36,400	34,703	10,000
Over/(Under)	(4,299)	(13,277)	(31,370)	(20,165)	50
Ending Fund Balance	\$ 56,513	\$ 43,236	\$ 11,866	\$ 23,071	\$ 23,121

State Forfeiture Fund

This fund is used to account for funds received from the District Attorney's office that have been seized and confiscated during criminal prosecution. These funds may only be used for law enforcement purposes.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 4,981	\$ 12,165	\$ 10,429	\$ 10,429	\$ 26,062
Revenues					
Miscellaneous	7,129	5,516	1,500	22,806	10,000
Interest Income	55	2	-	25	65
Total Revenues	7,184	5,518	1,500	22,831	10,065
Expenditures					
Supplies	-	7,254	-	7,198	10,000
Total Expenditures	-	7,254	-	7,198	10,000
Over/(Under)	7,184	(1,736)	1,500	15,633	65
Ending Fund Balance	\$ 12,165	\$ 10,429	\$ 11,929	\$ 26,062	\$ 26,127

PEG Fund

This fund was established to account for the City's 1% PEG fee, established by Senate Bill 1087, and is restricted by federal law for use of capital costs related to PEG channel operations.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ -	\$ 28,768	\$ 56,539	\$ 56,539	\$ 58,222
Revenues					
Taxes - PEG Fees	51,573	52,189	51,600	52,294	52,760
Interest Income	-	-	-	75	150
Total Revenues	51,573	52,189	51,600	52,369	52,910
Expenditures					
Supplies	4,262	-	-	-	-
Contractual Services	-	-	50,686	50,686	-
Capital	18,543	24,418	-	-	-
Total Expenditures	22,805	24,418	50,686	50,686	-
Over/(Under)	28,768	27,771	914	1,683	52,910
Ending Fund Balance	\$ 28,768	\$ 56,539	\$ 57,453	\$ 58,222	\$ 111,132

Municipal Court Technology Fund

This fund was established by action of the City Council (Ordinance 1999-40), as authorized by Article 102-0172 of the Texas Code of Criminal Procedure, to account for a \$4.00 fee assessed on each misdemeanor conviction for the purchase of technological enhancements for the Municipal Court.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 70,824	\$ 39,996	\$ 43,162	\$ 43,162	\$ 49,311
Revenues					
Fee - Fines	5,572	4,277	4,500	7,110	7,000
Interest Income	406	12	15	148	175
Total Revenues	5,978	4,289	4,515	7,258	7,175
Expenditures					
Supplies	27,229	-	-	-	-
Contractual Services	9,577	1,123	980	1,109	1,125
Total Expenditures	36,806	1,123	980	1,109	1,125
Over/(Under)	(30,828)	3,166	3,535	6,149	6,050
Ending Fund Balance	\$ 39,996	\$ 43,162	\$ 46,697	\$ 49,311	\$ 55,361

Municipal Court Security Fund

This fund was established by action of the City Council (Ordinance 336-2008-10), as authorized by Article 102-017 of the Texas Code of Criminal Procedure, to account for a \$3.00 fee assessed on each misdemeanor conviction for the purpose of providing security to Municipal Court.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 35,593	\$ 20,783	\$ 25,781	\$ 25,781	\$ 34,357
Revenues					
Fee - Fines	5,378	4,980	5,000	8,481	7,500
Interest Income	209	18	25	95	175
Total Revenues	5,587	4,998	5,025	8,576	7,675
Expenditures					
Supplies	20,397	-	-	-	-
Contractual Services	-	-	-	-	-
Total Expenditures	20,397	-	-	-	-
Over/(Under)	(14,810)	4,998	5,025	8,576	7,675
Ending Fund Balance	\$ 20,783	\$ 25,781	\$ 30,806	\$ 34,357	\$ 42,032

Municipal Court Juvenile Case Manager Fund

This fund was established by action of the City Council (Ordinance 462-2009-43), as authorized by Article 102-0174 of the Texas Code of Criminal Procedure, to account for a \$5.00 fee on each misdemeanor conviction to finance the salary and benefits of a juvenile case manager employed by the City as defined under the Code of Criminal Procedure Article 45.0596.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 49,141	\$ 57,092	\$ 62,478	\$ 62,478	\$ 71,569
Revenues					
Fee - Fines	7,649	5,331	5,250	8,868	8,000
Interest Income	302	55	70	223	350
Total Revenues	7,951	5,386	5,320	9,091	8,350
Expenditures					
Personnel	-	-	-	-	15,889
Total Expenditures	-	-	-	-	15,889
Over/(Under)	7,951	5,386	5,320	9,091	(7,539)
Ending Fund Balance	\$ 57,092	\$ 62,478	\$ 67,798	\$ 71,569	\$ 64,030

Municipal Court Jury Fund

This fund is designated to pay jurors for their services on a jury panel. While fees may build up fund balance over time, they will be used to jury panel expenses in future years.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ -	\$ 61	\$ 154	\$ 154	\$ 319
Revenues					
Fee - Fines	61	93	50	165	300
Total Revenues	61	93	50	165	300
Expenditures					
Contractual Services	-	-	50	-	-
Total Expenditures	-	-	50	-	-
Over/(Under)	61	93	-	165	300
Ending Fund Balance	\$ 61	\$ 154	\$ 154	\$ 319	\$ 619

Animal Shelter Fund

This fund is used to account for donations received for improvements to the Animal Shelter.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 1,453,314	\$ 416,134	\$ 253,958	\$ 253,958	\$ 356,613
Revenues					
Donations	48,342	146,728	60,000	132,454	50,000
Miscellaneous	1,000	605	500	-	-
Interest Income	13,376	434	600	1,250	2,000
Transfer - From Inter-Fund	50,000	-	-	-	-
Total Revenues	112,718	147,767	61,100	133,704	52,000
Expenditures					
Supplies	6,243	20,145	-	6,587	-
Contractual Services	71,293	48,023	-	23,341	20,000
Capital	1,072,362	241,775	151,400	1,121	-
Total Expenditures	1,149,898	309,943	151,400	31,049	20,000
Over/(Under)	(1,037,180)	(162,176)	(90,300)	102,655	32,000
Ending Fund Balance	\$ 416,134	\$ 253,958	\$ 163,658	\$ 356,613	\$ 388,613

Library Fund

This fund is used to account for donations to the public library and profits from the coin-operated copiers in the library, which are restricted for use at the public library.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$202,705	\$ 221,334	\$ 171,362	\$ 171,362	\$ 176,323
Revenues					
Grants - State	-	-	6,652	-	-
Fee - Copies, Cert, Photo	10,342	7,114	6,500	5,046	5,000
Donations	19,067	16,463	15,000	25,998	15,000
Sale - Library	7,142	1,756	1,000	3,298	2,500
Interest Income	1,589	141	175	489	550
Transfer - From Inter-Fund	1,777	-	-	-	200
Total Revenues	39,917	25,474	29,327	34,831	23,250
Expenditures					
Personnel	-	-	-	-	-
Supplies	12,797	10,742	9,016	14,918	23,500
Contractual Services	8,491	39,288	14,049	6,648	14,050
Capital	-	25,416	5,636	8,304	-
Total Expenditures	21,288	75,446	28,701	29,870	37,550
Over/(Under)	18,629	(49,972)	626	4,961	(14,300)
Ending Fund Balance	\$221,334	\$ 171,362	\$ 171,988	\$ 176,323	\$ 162,023

Permanent Library Fund

This fund is used to account for a \$50,000 endowment to the Library System, and only the interest earnings are available for use by the Library Department.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ 51,309	\$ 50,000	\$ 50,025	\$ 50,025	\$ 50,000
Revenues					
Interest Income	468	25	35	105	200
Total Revenues	468	25	35	105	200
Expenditures					
Contractual Services	1,777	-	35	130	200
Total Expenditures	1,777	-	35	130	200
Over/(Under)	(1,309)	25	-	(25)	-
Ending Fund Balance	\$ 50,000	\$ 50,025	\$ 50,025	\$ 50,000	\$ 50,000

Internal Service Fund

Vehicle & Equipment Replacement

Vehicle/Equipment Replacement Fund – The Vehicle/Equipment Fund was created in FY15 as a means for pre-funding vehicle and equipment replacement costs. This program projects the future replacement cost and date of specific vehicles and charges the department owning the vehicle a prorated amount, sufficient for building up funds for the eventual replacement. Currently, the City has 190 vehicles on this schedule.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Working Capital	\$1,487,862	\$1,381,897	\$1,344,899	\$1,344,899	\$2,223,966
Revenues					
Transfer from General Fund	175,000	69,000	-	-	-
Interest Income	21,502	1,482	18,000	4,056	5,000
Miscellaneous	23,225	8,245	-	-	-
Chargebacks	1,117,302	1,194,493	1,766,121	1,766,121	2,201,214
Animal Services	-	-	5,820	5,820	5,820
DNS	-	-	30,933	30,933	21,234
Emergency Management	-	-	2,732	2,732	14,061
Fire	127,998	124,003	391,457	391,457	723,600
Information Technology	699,656	719,558	741,871	741,871	741,871
Facilities	-	-	8,537	8,537	8,537
Parks	9,202	9,578	49,387	49,387	55,351
Police	186,726	247,634	372,667	372,667	425,000
TPW	93,720	93,720	162,717	162,717	205,740
Total Revenues	1,337,029	1,273,220	1,784,121	1,770,177	2,206,214
Expenditures					
Information Technology	505,825	728,649	741,871	347,109	491,659
Fire	873,313	-	-	-	-
Parks	-	-	-	-	63,015
Police	63,856	581,570	544,000	544,000	500,000
TPW	-	-	-	-	394,742
Total Expenditures	1,442,994	1,310,219	1,285,871	891,109	1,449,416
Over/(Under)	(105,965)	(36,999)	498,250	879,068	756,798
Ending Working Capital	\$1,381,897	\$1,344,899	\$1,843,149	\$2,223,966	\$2,980,764

General Debt Service

The City does not have any legal debt limits for General Debt Service. However, the Financial Management Policy Statements included in the Appendix section of this document provide specific guidelines for considering new debt obligations.

Among those, staff commits to objectively analyzing all factors to determine whether or not new general-purpose debt will be in the City's best interest. These factors include the project's importance and immediacy, cash-on-hand availability, and several financial metrics, such as debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and expenditures, and the level of overlapping debt of adjacent jurisdictions. A detailed cost-benefit analysis is routinely performed on the possibility of any new debt issues.

During FY21, the City issued Certificates of Obligation Bonds, which were reviewed by Standard & Poor's and assigned a "AA" rating. At the same time, S&P Global Ratings affirmed its 'AA' long-term and underlying (SPUR) ratings on the city's previously issued GO bonds and certificates of obligation with a stable outlook.

The Utility Systems Revenues rating increased from "A3" to "A1" in April 2010. Additionally, Standard & Poor's increased the Utility System rating from A to A+ with a stable outlook in November of 2017. In July 2021, after the winter storm event, Standard & Poor's reaffirmed the Utility Systems ratings of A+ after multiple reviews spanning a six-month period. In July 2022. Standard & Poor's once again reaffirmed the Utility System rating of A+ with a stable outlook.

The largest portion of the City's outstanding debt is related to transportation projects under a Pass-Through Financing agreement with the Texas Department of Transportation (TxDOT). Under this agreement, the City issued debt to fund transportation projects on state highways in order to expedite the construction of said projects. Upon completion, TxDOT will reimburse the city based on traffic counts at a rate of \$.15 per vehicle per mile (vehicle-mile). The total amount to be reimbursed is \$52,443,517. Once all projects are completed, the maximum annual amount to be reimbursed may not exceed 10% of the total reimbursement. Based on traffic counts, the City expects to receive the remaining \$5.3 million in FY23.

In conjunction with the new Tax Increment Reinvestment Zone approved in FY16, Weatherford issued approximately \$6 million in tax notes to fund infrastructure construction. While City staff is currently evaluating capital needs and options for possible funding, at present no excess bond authorization exists within the City.

General Debt Service Fund

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$9,366,997	\$ 6,012,062	\$ 11,742,057	\$ 11,742,057	\$15,921,921
Revenues					
Taxes - Current Property	4,031,389	4,144,627	4,139,930	4,143,579	4,178,284
Taxes - Delinquent Property	25,286	38,748	21,000	25,635	21,000
Taxes - Penalty & Interest	26,387	28,429	23,000	30,270	20,240
Reimbursement - Eng Charges	-	-	-	-	-
Miscellaneous	(429)	-	-	-	-
Interest Income	171,767	23,004	30,000	39,711	55,000
Net Chg In Fair Value - Invest	21,030	(7,510)	-	-	-
Proceeds from Bonds/Notes	27,845,000	-	-	-	-
Proceeds from Premium	3,404,797	-	-	-	-
Transfer - From Inter-Fund	250,000	1,375,000	750,000	750,000	750,000
Reimbursement from TxDOT	-	7,534,435	5,200,000	6,992,470	5,200,000
Total Revenues	35,775,226	13,136,733	10,163,930	11,981,665	10,224,524
Expenditures					
Interest	1,123,819	1,431,740	1,903,872	1,903,872	1,553,171
Issuance Costs	229,817	-	-	-	-
Fiscal Agent Fees	2,130	1,830	3,200	3,000	3,200
Lease Purchase	66,455	68,169	69,928	69,928	71,732
Payment to Escrow	31,002,940	-	-	-	-
Principle Retirement	6,705,000	5,905,000	5,825,000	5,825,000	7,425,000
Total Expenditures	39,130,161	7,406,739	7,802,000	7,801,800	9,053,103
Over/(Under)	(3,354,935)	5,729,994	2,361,930	4,179,865	1,171,421
Ending Fund Balance	\$6,012,062	\$11,742,057	\$ 14,103,987	\$ 15,921,921	\$17,093,342

Debt Issues

General Obligation Refunding Bonds, Series 2014 –

\$7,345,000 2014 General Obligation Refunding Bonds, to refund and restructure the City's Certificates of Obligation Bonds, Series 2007, due in annual installments through March 1, 2027, 2.00% - 4.00%.

Tax Notes, Series 2016 –

\$6,065,000 2016 Tax Notes, to fund TIRZ projects, due in annual installments through March 1, 2023, 1.485%.

Tax Notes, Series 2017 –

\$5,060,000 2017 Tax Notes, for radio upgrades and dispatch console, and pool repairs and upgrades, due in semi-annual installments through March 1, 2024, 1.77%.

General Obligation Refunding Bonds, Series 2018 –

\$4,320,000 2018 General Obligation Refunding Bonds, to refund and restructure the City's Certificates of Obligation Bonds, Series 2006 and 2008, due in annual installments through March 1, 2028, 2.57%.

General Obligation Refunding Bonds, Series 2020 –

\$27,845,000 2020 General Obligation Refunding Bonds, to refund and restructure the City's General Obligation Bonds, Series 2010, and the Combination Tax & Revenue Certificates of Obligation, Series 2011, due in annual installments through March 1, 2034, 2.125% - 4.00%.

Certificates of Obligation Bonds, Series 2021 –

\$18,220,000 2021 Certificate of Obligation Bonds, to constructing and equipping public safety facilities, due in annual installments through September 1, 2041, 1.50% - 4.00%.

Annual Debt Service Requirement included in Adopted Budget

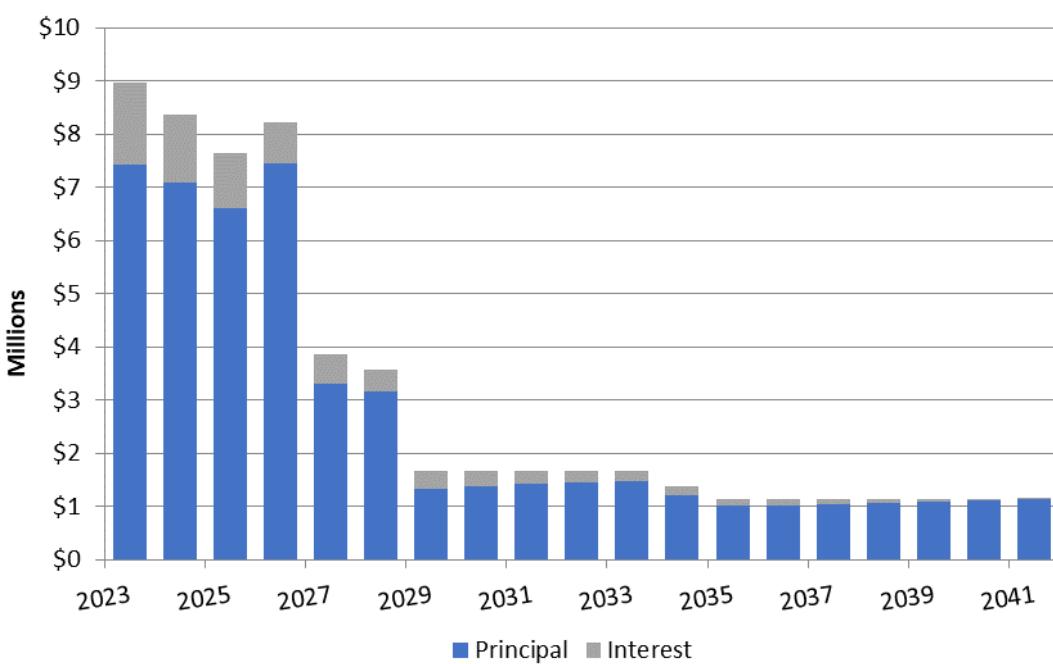
Description	Principal	Interest	Total
Series 2014 G.O. Refunding Bonds	\$ 625,000	\$ 121,538	\$ 746,538
Series 2016 Tax Notes	910,000	6,757	916,757
Series 2017 Tax Notes	740,000	19,913	759,913
Series 2018 G.O. Refunding Bonds	470,000	59,496	529,496
Series 2020 G.O. Refunding Bonds	3,990,000	884,181	4,874,181
Series 2021 C.O. Bonds	690,000	451,544	1,141,544
Total Bonded Requirements	7,425,000	1,543,428	8,968,428

Current Lease Requirements

SunTrust Energy	71,732	9,743	81,476
Total Lease Requirements	71,732	9,743	81,476
Total General Debt	\$ 7,496,732	\$ 1,553,171	\$ 9,049,903

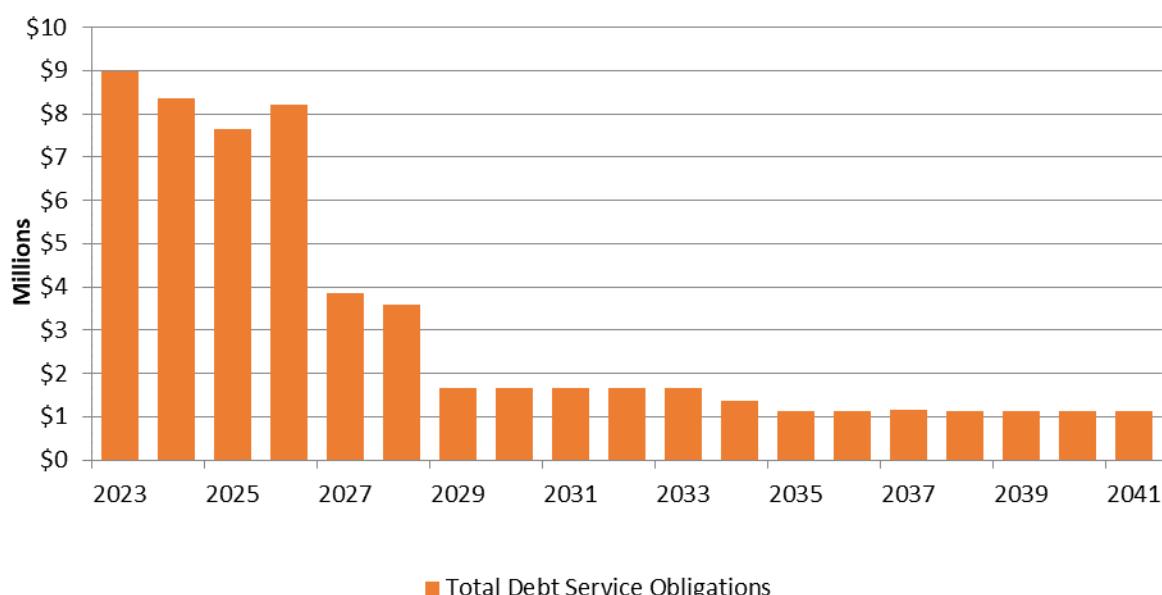
Principal & Interest Requirements

Fiscal Year	Principal 3/1	Interest 3/1	Interest 9/1	Total
2023	7,425,000	826,755	716,672	8,968,428
2024	7,075,000	702,572	587,895	8,365,467
2025	6,605,000	573,245	460,156	7,638,401
2026	7,450,000	444,906	315,689	8,210,595
2027	3,310,000	299,789	251,076	3,860,864
2028	3,155,000	234,576	189,563	3,579,138
2029	1,320,000	172,413	163,513	1,655,925
2030	1,380,000	145,613	136,313	1,661,925
2031	1,420,000	122,463	112,863	1,655,325
2032	1,455,000	103,363	98,413	1,656,775
2033	1,480,000	89,956	84,906	1,654,862
2034	1,215,000	77,538	75,147	1,367,685
2035	1,005,000	67,352	67,352	1,139,703
2036	1,025,000	58,785	58,785	1,142,569
2037	1,045,000	49,075	49,075	1,143,150
2038	1,065,000	38,525	38,525	1,142,050
2039	1,085,000	27,775	27,775	1,140,550
2040	1,105,000	16,825	16,825	1,138,650
2041	1,130,000	11,300	-	1,141,300
Total	50,750,000	4,062,823	3,450,539	58,263,362



Annual Debt Services Requirement – By Issue

Fiscal Year	GO Series 2014	Tax Notes Series 2016	Tax Notes Series 2017	GO Series 2018	GO Series 2020	CO Series 2021	Total
2023	746,538	916,757	759,913	529,496	4,874,181	1,141,544	8,968,428
2024	747,600	-	761,682	606,260	5,106,581	1,143,344	8,365,467
2025	746,100	-	-	606,675	5,146,581	1,139,044	7,638,401
2026	748,500	-	-	601,769	5,716,781	1,143,544	8,210,595
2027	749,700	-	-	186,939	1,782,481	1,141,744	3,860,864
2028	-	-	-	182,313	2,258,081	1,138,744	3,579,138
2029	-	-	-	-	516,481	1,139,444	1,655,925
2030	-	-	-	-	518,281	1,143,644	1,661,925
2031	-	-	-	-	514,381	1,140,944	1,655,325
2032	-	-	-	-	514,831	1,141,944	1,656,775
2033	-	-	-	-	514,831	1,140,031	1,654,862
2034	-	-	-	-	227,391	1,140,294	1,367,685
2035	-	-	-	-	-	1,139,703	1,139,703
2036	-	-	-	-	-	1,142,569	1,142,569
2037	-	-	-	-	-	1,143,150	1,143,150
2038	-	-	-	-	-	1,142,050	1,142,050
2039	-	-	-	-	-	1,140,550	1,140,550
2040	-	-	-	-	-	1,138,650	1,138,650
2041	-	-	-	-	-	1,141,300	1,141,300
Total	3,738,438	916,757	1,521,594	2,713,452	27,690,884	21,682,237	58,263,362



Capital Project Funds



Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary and trust funds. Capital Project budgets are approved by project. Projects may go into different fiscal years, so unused but appropriated funds will roll into the new fiscal year until the project is completed. Upon completion, unused funds will be returned to fund balance totals.

Operational Impact of Capital Projects

A capital project involves the purchase or construction of major fixed assets such as land, buildings or permanent improvements including additions, replacements and major alterations having a long-life expectancy. Generally, only those items costing \$10,000 or more are considered capital projects.

Capital projects can have long-term impacts on the annual operating budget of the City. When a project is constructed that requires new or increased maintenance by the City, funds must be budgeted to cover these costs. Operating and maintenance costs can include labor, materials, equipment, and utilities, as well as contracted cost for services. These costs vary depending upon the specific project; funding for these additional operating/maintenance costs are included in:

- General Fund
- Street Maintenance Fund
- Stormwater Fund

This budget includes funding for facility, park, street and other improvements as well as continued storm water projects. Total projects budgeted included in the FY23 budget is \$4.3 million.

Note that only new dollars are appropriated for capital project funds on an annual basis, while funds that are previously budgeted but were unspent at the end of the fiscal year are rolled over into the new fiscal year as part of the First Quarter Budget Amendment.

Summary of Capital Projects

General Capital Projects Fund - This fund is used to account for capital asset acquisition and construction from general government services.

TIRZ Fund—This fund was established to account for the use of proceeds from the City's tax increment reinvestment zone. Costs contained here are capital in nature.

Stormwater Utility Fund—This fund was established to account for the use of the City's stormwater fees. This fund houses personnel, capital, and debt-related costs.

Park Development Fund—This fund is used to account for funds committed by City Council from general revenues (park development fees) for future acquisition of park and open space areas.

Street Maintenance Fund – This fund is used to account for funds committed by City Council from general revenues for the rehabilitation and maintenance of streets.

Roadway Impact Fee Fund – This fund was established to account for the use of the City's roadway impact fees received through construction permits.

CLFRF (ARPA) Capital Funds – This fund was established to account for the use of the funds received under the American Rescue Plan Act of 2021, the Coronavirus Local Fiscal Recovery Fund (CLFRF) to broadly respond to the COVID-19 public health emergency.

General Capital Projects Fund

This fund is used to account for capital asset acquisition and construction from general government services.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$3,366,054	\$ 4,115,349	\$14,379,474	\$14,379,474	\$ 1,262,130
Revenues					
Grants - State	730,818	-	-	-	-
Royalties	5,477	5,045	80	80	-
Interest Income	45,029	7,308	75,000	30,345	75,000
Net Chg in Fair Value - Invest	-	-	-	-	-
Proceeds from Bonds/Notes	-	19,312,911	-	-	-
Miscellaneous	4,354	-	-	-	-
Transfer - General Fund	1,193,488	625,000	2,481,501	2,481,501	750,000
Transfer - Utility Fund	1,038,990	-	-	-	-
Transfer - Solid Waste	375,000	300,000	-	-	250,000
Total Revenues	3,393,156	20,250,264	2,556,581	2,511,926	1,075,000
Expenditures					
General	-	413,630	-	-	500,000
Parks	921,847	163,419	57,480	93,181	55,000
Public Safety Building	640,049	8,063,841	13,970,037	13,970,037	-
GROW Project	325,554	292,906	218,891	161,211	-
CAD/RMS Project	756,411	52,343	-	-	-
City Hall Renovation	-	-	904,841	904,841	-
Animal Shelter Kennel	-	-	428,001	-	428,001
Fire Station Renovation	-	-	214,000	-	-
Transfer - Debt Service	-	1,000,000	500,000	500,000	500,000
Total Expenditures	2,643,861	9,986,139	16,293,250	15,629,270	1,483,001
Over/(Under)	749,295	10,264,125	(13,736,669)	(13,117,344)	(408,001)
Ending Fund Balance	\$4,115,349	\$14,379,474	\$ 642,805	\$ 1,262,130	\$ 854,129

TIRZ Fund

This fund houses all capital projects related to the Tax Increment Finance Zone. Debt was issued to fund these projects, and all taxes earned within the TIRZ will be used to repay the debt service fund. Any dollars left over at the end of the year will be re-budgeted in the following fiscal year via a budget amendment.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$2,594,943	\$1,118,809	\$1,345,975	\$1,345,975	\$1,720,911
Revenues					
Property Tax Revenue	264,850	481,966	601,084	556,055	736,494
Parker Co Hospital District	37,567	42,799	41,500	47,527	52,000
Interest Income	38,588	1,080	1,300	5,790	10,300
Total Revenues	341,005	525,845	643,884	609,372	798,794
Expenditures					
Administration	-	8,080	-	-	250,000
Projects					
BB Fielder Extension	1,742,274	-	-	-	-
South Bowie Extension	991	-	-	-	-
I-20 Ramps at Bethel	73,874	89,949	135,636	135,636	-
Downtown Bypass	-	200,650	1,598,850	98,800	-
Total Expenditures	1,817,139	298,680	1,734,486	234,436	250,000
Over/(Under)	(1,476,134)	227,166	(1,090,602)	374,936	548,794
Ending Fund Balance	\$1,118,809	\$1,345,975	\$ 255,373	\$1,720,911	\$2,269,705

Stormwater Fund

The Stormwater Fund was created in January of 2013 and is designed to pay for infrastructure expenses related to Weatherford's drainage system. The majority of expenses in this fund are related to capital improvements throughout the City. These expenses are funded through collecting a stormwater fee levied on all residents of the City.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Working Capital	\$2,678,207	\$3,094,706	\$3,158,871	\$3,158,871	\$3,202,597
Revenues					
Fee - Stormwater Utility	1,418,380	1,428,702	1,425,000	1,453,091	1,525,000
Interest Income	40,530	10,603	11,000	13,862	20,000
Total Revenues	1,458,910	1,439,305	1,436,000	1,466,953	1,545,000
Expenditures					
Supplies	3,270	-	-	-	-
Contractual	64,001	13,043	499,677	264,484	450,000
Debt Service	544,721	544,310	544,080	544,080	547,639
Capital	430,419	817,787	1,338,774	614,663	550,000
Total Expenditures	1,042,411	1,375,140	2,382,531	1,423,227	1,547,639
Over/(Under)	416,499	64,165	(946,531)	43,726	(2,639)
Ending Working Capital	\$3,094,706	\$3,158,871	\$2,212,340	\$3,202,597	\$3,199,958

Stormwater Fund—Outstanding Debt

In FY15 and FY18, the City issued debt secured by the annual Stormwater Fees. Below is a schedule of that debt:

Fiscal Year	Principal	Interest	Total
2023	\$ 410,000	\$ 137,639	\$ 547,638
2024	420,000	125,769	545,769
2025	430,000	113,611	543,611
2026	210,000	101,090	311,090
2027	215,000	94,175	309,175
2028	220,000	88,190	308,190
2029	225,000	81,515	306,515
2030	235,000	74,615	309,615
2031	240,000	67,490	307,490
2032	250,000	60,015	310,015
2033	255,000	52,188	307,188
2034	265,000	43,929	308,929
2035	275,000	35,085	310,085
2036	285,000	25,774	310,774
2037	295,000	15,838	310,838
2038	305,000	5,338	310,338
	\$ 5,540,000	\$ 1,293,226	\$ 6,833,226

Park Dedication Fund

This fund is used to account for the use of Park Dedication Fees, which are restricted for the development and improvement of the parks system.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$3,059,324	\$1,070,891	\$591,837	\$591,837	\$ 65,008
Revenues					
Fee - Park Development	467,252	344,509	150,000	347,689	175,000
Donations	250	-	-	-	-
Interest Income	20,107	455	550	362	550
Total Revenues	487,609	344,964	150,550	348,051	175,550
Expenditures					
Supplies	73,488	29,587	57,327	43,778	50,000
Contractual Services	110,747	382,900	50,000	182,741	50,000
Capital	2,291,807	411,531	10,000	648,361	-
Total Expenditures	2,476,042	824,018	117,327	874,880	100,000
Over/(Under)	(1,988,433)	(479,054)	33,223	(526,829)	75,550
Ending Fund Balance	\$1,070,891	\$ 591,837	\$625,060	\$ 65,008	\$140,558

Street Maintenance Fund

This fund is used to account for funds committed by City Council from general revenues for the rehabilitation and maintenance of streets.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Interest Income	-	-	-	-	550
Transfer - From Inter-Fund	-	-	-	-	1,727,880
Total Revenues	-	-	-	-	1,728,430
Expenditures					
Contractual Services	-	-	-	-	822,880
Capital	-	-	-	-	905,000
Total Expenditures	-	-	-	-	1,727,880
Over/(Under)	-	-	-	-	550
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 550

Roadway Impact Fund

This fund was established to account for the use of the City's roadway impact fees received through construction permits.

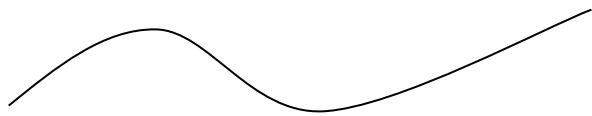
	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 28,305
Revenues					
Fee - Raodway Impact	-	-	-	28,305	60,000
Interest Income	-	-	-	-	500
Total Revenues	-	-	-	28,305	60,500
Expenditures					
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Over/(Under)	-	-	-	28,305	60,500
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 28,305	\$ 88,805

CLFRF (ARPA) Capital Fund

This fund was established to account for the use of the funds received under the American Rescue Plan Act of 2021, the Coronavirus Local Fiscal Recovery Fund (CLFRF) to broadly respond to the COVID-19 public health emergency.

	Actual FY20	Actual FY21	Adopted FY22	Projected FY22	Adopted FY23
Beginning Fund Balance	\$ -	\$ -	\$4,164,452	\$4,164,452	\$5,023,617
Revenues					
Grants - Federal	-	4,164,452	4,164,452	4,164,452	-
Interest Income	-	-	-	3,570	5,000
Transfer - From Inter-Fund	-	-	1,518,028	1,518,028	-
Total Revenues	-	4,164,452	5,682,479	5,686,049	5,000
Expenditures					
Projects					
925 Radio System Expansion	-	-	4,883,594	4,826,884	-
Fire Station 1 Renovation	-	-	-	-	750,000
Total Expenditures	-	-	4,883,594	4,826,884	750,000
Over/(Under)	-	4,164,452	798,885	859,165	(745,000)
Ending Fund Balance	\$ -	\$4,164,452	\$4,963,337	\$5,023,617	\$4,278,617

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APPENDIX

Decision Package

General Fund

Department : City Administration

Program	Ongoing	One-time
Health Physicals for Executive Management	5,000	-
City Administration Subtotal	5,000	0

Department : Development & Neighborhood Services

Program	Ongoing	One-time
Building Inspection Services	-	50,000
Plan Review Services	-	50,000
Development & Neighborhood Services	-	100,000
Subtotal		

Department : Economic Development

Program	Ongoing	One-time
Downtown Weatherford Inc.	150,000	-
Economic Development Subtotal	150,000	-

Department : Emergency Management

Program	Ongoing	One-time
Increase funding for overtime costs	2,041	-
Replace aged AED fleet in city facilities	-	10,000
Emergency Management Subtotal	2,041	10,000

Department : Finance

Program	Ongoing	One-time
Education Reimbursement	-	8,000
Finance Subtotal	0	8,000

Department : Fire

Program	Ongoing	One-time
Replacement RMS software.	24,250	10,000
PPE increase	11,800	-
Additional Fire Prevention Fund	4,095	-
Fire Department Subtotal	40,145	10,000

General Fund

Department : Human Resources

Program	Ongoing	One-time
Professional pre hire screening service	10,000	-
Longevity Gift Cards - Awards and Recognition	3,000	-
Lexipol addition to service fees	14,000	-
Human Resources Department Subtotal	27,000	-

Department : Information Technology

Program	Ongoing	One-time
COSI - Software	100,000	-
Printer Management Software	6,750	-
COSI - Add'l WatchGuard Storage	-	25,000
Information Technology Subtotal	106,750	25,000

Department : Library

Program	Ongoing	One-time
Replace receipt printers	-	1,901
Replace barcode scanners	-	1,019
Software increases for Polaris Integrated Library System	1,721	-
Annual hosting fee for Digital Reel online newspaper	1,500	-
Four Desks for library staff	-	4,892
Library Subtotal	3,221	7,812

Department : Municipal & Community Services - Animal Services

Program	Ongoing	One-time
Outdoor Furniture	-	4,350
Municipal & Community Services - Animal Services Subtotal	-	4,350

Department : Parks and Properties - Facilities

Program	Ongoing	One-time
Removal/replacement of wooden privacy fence @ North boundary of Shelter property.	-	17,500
Fire Alarm @ TPW	-	10,000
COSI - Custodial Services	57,845	-
COSI - Janitorial Supplies	15,000	-
Additional funds to maintain assets/projects	75,000	-
Repairs to foundation/wall @ Fire Station 4	-	70,000
Library - paint and carpet	-	118,879
Parks & Properties - Facilities Subtotal	147,845	216,379

General Fund

Department : Parks and Recreation

Program	Ongoing	One-time
Qtrly maint of the new landscaping at front entrance of Library	3,000	-
Lifeguard uniforms	5,000	-
Install and maint new fountain @ Love St Park	7,800	-
Overhead lighting at Cherry Park Pool	-	6,498
Groundskeeper to Crew Leader	12,160	-
Parks Subtotal	27,960	6,498

Department : Police

Program	Ongoing	One-time
Bulletproof vests	13,371	-
COSI - Tasers (5-year contract)	22,940	-
VER - (4) Patrol Shields	-	12,306
REP - (3) JPX Pepper Guns	-	4,050
COSI - Postage	2,700	-
Police Subtotal	39,011	16,356

Department : Transportation & Public Works

Program	Ongoing	One-time
Two snow plow attachments for two work trucks	-	23,000
Street material and concrete improvements	-	150,000
Traffic Sign Material	15,000	-
Street Sign Maintenance	25,000	-
Rental for TPW warehouse/storage facility	10,000	-
Transportation and Public Works Subtotal	50,000	173,000
General Fund Total	598,973	577,395

Chandor Gardens

Program	Ongoing	One-time
Golf cart rentals to shuttle visitors	2,000	-
Chandor Total	2,000	-

Special Events

Program	Ongoing	One-time
Lights/installation of lighting Christmas tree	40,000	-
Projector for Movies in the Park at Heritage Park	-	6,000
Position Upgrade - Events Coordinator	1,830	-
Christmas Drone Show	20,000	-
COSI - Postage	2,700	-
Special Events Total	64,530	6,000

Library

Program	Ongoing	One-time
Digital storage for Preserving and Expanding Access to Culture and History (PEACH) files.	-	15,000
Library Special Revenue Total	-	15,000

Solid Waste

Program	Ongoing	One-time
COSI - Waste Disposal Fees	60,000	-
Recycling Carts	-	16,000
Solid Waste Total	60,000	16,000

Vehicle/Equipment Replacement

Program	Ongoing	One-time
Police - Replace 5 Patrol Vehicles	-	500,000
Parks - Replace ROW Tractor	-	24,204
Parks - Replace Work Truck	-	38,811
TPW - Replace Street Work Truck	-	75,000
TPW - Replace Field Services Work Truck	-	45,000
TPW - Replace Motor Grader	-	274,742
Special Events Total	-	957,757

Financial Management Policy Statement

These policy statements were prepared to provide a framework for fiscal decision-making to ensure that financial resources are available to meet the present and future needs of the citizens of Weatherford.

The benefits of a financial policy are:

- Improve and streamline the decision-making process by allowing elected officials and staff to consider approaches to financial management from a long-term perspective.
- Enhanced credibility with the public, investors, and bond rating agencies.
- Provide a sense of continuity as changes occur in elected officials and staff.
- Provide a means for dealing with fiscal emergencies.

Financial policies should be reviewed periodically by the City Council and revised and updated as necessary.

The following are the fiscal objectives of this policy:

Revenues: Design, maintain, and administer revenues that will ensure reliable, equitable, and sufficient amounts to support desired services.

- A. Balance and Diversify Revenue Sources: Maintain a balanced and diversified revenue system to avoid fluctuations in any one source due to changes in economic conditions that adversely impact that source.
- B. Property Tax Revenues: Strive to reduce reliance on property tax revenues by implementation of user fees, economic development, and revenue diversification.
- C. User fees: Establish and collect fees to recover the costs for services that benefit specific users. When feasible, the City shall recover full direct and indirect costs. These fees should be reviewed on a regular basis to calculate full cost recovery levels, compare them with current structures, and recommend adjustments when necessary.
- D. Utility/Enterprise Fund Service Fees: Utility rates shall be set at sufficient levels to recover operating expenditures, meet debt obligations, provide funding for capital improvements, and provide an adequate level of working capital.
- E. Administrative Service Charges: An annual administrative service charges due to or from the General Fund from enterprise and special revenue funds for overhead and staff support shall be established.
- F. Revenue Estimates for Budgeting: A conservative, objective, and analytical approach shall be used when preparing revenue estimates. This should include an analysis of probable economic changes, historical collection rates, and trends in revenues. This should maintain a stable level of services, and reduce the probability of actual revenues being short of budget estimates.
- G. Revenue Collection: The revenue system should be as simple as possible in order to expedite

payments. Since a revenue should exceed the cost of producing it, administrative costs should be controlled and reduced as much as possible. The City shall pursue to the full extent allowed by law all delinquent taxpayers and others overdue in their payments to the City.

- H. One-Time and/or Unpredictable Revenues: One-time and/or unpredictable revenues shall only be used for non-recurring capital equipment purchases or retained in fund balance or working capital balances. At no time may the funds be used for recurring costs (salaries, dues, etc...), except for cases of emergency as defined by City Council.

Expenditures: Prioritize services, establish appropriate levels of service, and administer the resources to ensure that fiscal stability is attained and that services are delivered in an effective, efficient manner.

- A. Current Funding Basis: Expenditures shall be budgeted and controlled to not exceed current revenues plus the planned use of fund balance accumulated through prior year saving. (Use of fund balance discussed in another section).
- B. Operating Deficits: Immediate corrective action should be taken if at any time during a fiscal year expenditures are projected to be greater than projected revenues at year-end. Corrective actions could include, but are not limited to expenditure reductions, fee increases, or use of fund balances. Short-term loans, use of one-time revenue sources, or expenditure deferral to the following fiscal year should be avoided.
- C. Capital Asset Maintenance: As resources are available each year, capital assets and infrastructure should be maintained at sufficient levels to minimize future replacement and repair costs, to continue prescribed service levels and to protect the City's investment in the assets. Capitalization of capital asset shall only occur with assets that have a useful life of at least two years following the date of acquisition, are applied to individual items purchased only and only grouped like assets if it is a material portion of total capital assets, and is not less than \$5,000 for any individual item. Assets shall be reasonably safeguarded, properly accounted for, and prudently insured.
- D. Program Reviews: Periodic staff and third-party reviews of programs should be made to ensure efficiency and effectiveness. Privatization and contracting with other governmental agencies should be considered as alternative approaches for service delivery. Programs that are determined to be inefficient or ineffective should be eliminated.
- E. Purchasing: Every effort should be made to maximize discounts offered by vendors. Competitive bidding should be used to receive the most advantageous prices on good and services. All State and local purchasing policies and laws shall be followed. See City of Weatherford Purchasing Procedures under a separate cover. The use of co-ops and/or interlocal agreements that have already been competitively bid may be used and are even preferred methods of procurement at times.

Fund Balances/Working Capital: Maintain fund balances/working capital in the various funds at sufficient levels to protect the creditworthiness of the City, mitigate current and future risks, and to ensure stable rates.

A. Governmental Fund's Fund Balance Categories: City fund balances are divided and designated into various categories based on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in a fund can be spent.

- i. Non-Spendable Fund Balance are amounts of the City's fund balance that are:
 - 1. not in a spendable form including inventory and prepaid items,
 - 2. cannot be converted to cash within the current period including long-term portion of loans receivable and non-financial assets held for resale, or
 - 3. are required to be maintained intact pursuant to legal or contractual requirements including an endowment or permanent fund.
- ii. The City has various amounts of non-spendable monies in various funds but only has one permanent fund and it is the Permanent Library Fund.
- iii. Restricted Fund Balance are amounts of the City's fund balance that reflect resources that are subject to externally enforceable legal restrictions including those imposed by:
 - 1. creditors (through debt covenants),
 - 2. grantors,
 - 3. contributors, and
 - 4. other government's legislation or regulations.
- iv. City Special Revenue Funds that fall in this category shall maintain a positive restricted fund balance and those same funds that pay any personnel services shall maintain a target twenty percent (20%) of operating budget in restricted fund balance. This twenty percent (20%) fund balance should only be used in emergency situations where mid-year unanticipated budgetary shortfalls in excess of ten percent (10%) of fund revenues arise. Should the use reduce the balance below the appropriate level of unassigned funds, recommendations will be made on how to restore the balance to its appropriate level in a timely manner. The balance must be restored to its appropriate level within one fiscal year. Restricted special revenue funds of the City include State/Federal Forfeiture Funds, Hotel/Motel Tax Fund, Municipal Court Technology Fund, Municipal Court Building Security Fund, Juvenile Case Manager Fund, SFX Grant Fund, and Weatherford Aerospace Grant Fund. Other restricted funds include all capital bond issuance funds and the General Debt Service Fund.
- v. Committed Fund Balance are the amounts of the City's fund balance that represent resources whose use is constrained by limitations of the City Council and that remain binding unless removed, modified, or rescinded by the City Council prior to the last day of the fiscal year for which the commitment is made.

b. Stabilization Arrangement for General Fund: It is the goal of the City to achieve and maintain a minimum of committed fund balance in the general fund of 90 days of the operating budget for that fiscal year. This amount is annually and formally, through this policy, set aside for use in emergency situations where mid-year unanticipated budgetary shortfalls in excess of ten percent (10%) of fund revenues arise or an unforeseen event

occurs that costs the City more than five percent (5%) of budget appropriations. Should the use reduce the balance below the appropriate level of committed funds, recommendations will be made on how to restore the balance to its appropriate level in a timely manner. The balance must be restored to its appropriate level within one fiscal year.

1. Other Post Employee Benefit Committed Fund Balance: This amount is annually and formally, through this policy, set aside by the amount appropriated through the budget ordinance, for each fund applicable for use to pay current and/or future other post employee benefits.
2. Other Fund Committed Fund Balances: Funds created by the City for a specific service or purpose shall retain in each of those specific funds its remaining fund balance for use only in compliance with original purpose of the fund and/or revenue source. Any special revenue funds that pay any personnel services shall maintain a target twenty percent (20%) operating budget committed fund balance. This twenty percent (20%) fund balance should only be used in emergency situations where mid-year unanticipated budgetary shortfalls in excess of ten percent (10%) of fund revenues arise. Should the use reduce the balance below the appropriate level of committed funds, recommendations will be made on how to restore the balance to its appropriate level in a timely manner. The balance must be restored to its appropriate level within one fiscal year. Committed funds include Weatherford Beautification Fund, Chandor Gardens Fund, Library Fund, Animal Shelter Fund, General Capital Projects Fund, Park Development Fund, and Park Special Revenue Fund.
- c. Assigned Fund Balance are those amounts of the City's fund balance that reflect the government's intended use of resources. This would include any future appropriation amounts of fund balance. The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose but retains the power of final appropriation of those funds.
- d. Unassigned Fund Balance are those amounts of the City's fund balance that are excess of what can properly be classified in one of the previous four categories. These funds are available for any purpose. Unassigned fund balance shall be held to mitigate financial risk that can occur from unforeseen revenues fluctuations and unanticipated expenditures and provide cash flow for the City's general operations. Annual amounts may vary pending tolerable risk associated with volatility of the economy or exposure to natural risks. Fund unassigned balance should be used only for emergencies, major capital purchases or non-recurring expenditures that cannot be provided by savings in the current year.

B. Order of Expenditure of Fund Balance: When multiple categories of fund balance are available for expenditure, the City will start with the most restricted category and spend those funds first before moving to the next category with available funds.

C. If amounts in a non-spendable form would someday convert into a spendable form and those funds would then be restricted by one of the fund balance categories listed in this policy, those assets should always be classified into that category.

D. Working Capital of Proprietary Funds: Positive working capital shall be maintained in enterprise operating funds in order to ensure that sufficient reserves are available for emergencies and revenue shortfalls. In the Municipal Utility Fund an operating reserve will be established and maintained at 60 days of the fiscal year's budget established for operations and maintenance (total budget less debt service and capital project expenditures). Consideration shall be made in the future to increase the number of days in the Utility Fund once rate structure is fully implemented. In the Solid Waste Enterprise Fund an operating reserve will be established and maintained at 90 days for the fiscal year's budget established for maintenance and operations. This reserve should only be used in emergency situations where mid-year unanticipated budgetary shortfalls in excess of ten percent (10%) of fund revenues arise or an unforeseen event occurs that costs the City more than five percent (5%) of budget appropriations. Should the reserve fall below the acceptable level, recommendations will be made on how to restore the reserve to its appropriate level in a timely manner. The reserve must be restored to its appropriate level within one fiscal year.

Capital Expenditures and Improvements: Review and monitor the condition of capital equipment and infrastructure, establish priorities for replacement and repair based on needs and availability of resources.

- A. Capital Improvement Planning Program: An annual review of the need for capital improvements and equipment should be conducted to evaluate the current status of the infrastructure, replacement and repair and any potential new projects. All projects, both ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. All operations, maintenance, and replacement costs should be listed for every capital project.
- B. Scheduled Replacement of Capital Assets: An annual schedule should be prepared for the replacement of non-infrastructure capital assets. As resources are available, these assets shall be replaced according to the schedule.
- C. Capital Expenditure Financing: There are three methods of financing capital requirements:
 1. Budget funds from current revenues.
 2. Use funds from fund balance/working capital as allowed.
 3. Borrow money through debt.

Debt financing includes general obligations bonds, revenue bonds, certificates of obligation, tax notes, and lease/purchase agreements. Guidelines for assuming debt are established in the Debt Policy Statements.

D. Capital Projects Reserve Fund: A fund can be established and maintained to accumulate proceeds from the sale of real property, and transfers from the General Fund unassigned fund balance. This fund should be used to pay for capital improvements and equipment with an expected life of greater than 10 years.

Debt: Establish guidelines for debt financing that will provide capital equipment and infrastructure improvements while minimizing the impact of principal and interest payments on current revenues.

- A. Use of Debt Financing: Debt financing, including general obligation bonds, revenue bonds, certificates of obligation, tax notes, and lease/purchase agreements shall be used only when capital assets cannot be financed from current revenues or when the useful life of the asset or project exceeds the payout schedule of any debt.
- B. Assumption of Additional Debt: Additional tax supported debt should not be assumed

- without conducting an analysis to determine the community's ability to support additional debt service payments.
- C. Affordability Targets: An objective analytical approach should be used to determine whether or not new general-purpose debt can be assumed beyond what is retired each year. Generally accepted standards of affordability should be used in the analysis. These include debt per capita, debt as a percent of taxable value or revenue source, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The direct costs and benefits of the proposed expenditures should be examined. The decision to assume new debt should be based on the costs and benefits plus the ability to assume the new debt without detriment to the City or its citizens.
- D. Debt Structure: Debt payments should be structured to ensure level repayment. Level payment schedules improve budget planning and financial management.
- E. Bond Coverage Ratios and Reserves: Bond covenant requirements shall be followed completely.
- F. Competitive v. Negotiated: The City will analyze on a per issue and market basis the desire to utilize competitive versus negotiated sale of bonds.

Budget: An annual strategic planning session at the start of the budget process in the early spring should occur. The City Manager shall prepare and submit to the governing body, prior to the beginning of each fiscal year, a budget of estimated income and proposed expenditures for the ensuing year, showing in as much detail as practicable the estimated amount required for the efficient operation of each department of the city government under his/her supervision and the reason for such estimated expenditures and be responsible for its administration after adoption. The submitted budget shall be a balanced budget with operating current revenues, exclusive of beginning resources, greater than or equal to operating expense / expenditures with consideration of previously stated use of one-time / unpredictable revenues, use of available fund balances, and the inclusion of sufficient fund balances as stated.

Investments: Invest the City's operating cash to ensure its safety, provide for necessary liquidity, insure public trust, and optimize yield.

Funds of the City should be invested in accordance with the City of Weatherford Investment Policy, which is under a separate cover, so as to ensure the absolute safety of principal and interest, to meet the liquidity needs of the City, insure public trust, and to optimize yield. Interest earned from investments shall be distributed to the operating and other City funds from which the money was provided.

Fiscal Monitoring: Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

- A. Financial Status and Performance Reports: Monthly reports showing the cumulative income and expenditures of each department for the preceding months, and a comparison of such monthly expenditures by department with the monthly allowances made for such departments in the annual budget and outlining any remedial actions necessary to maintain the City's financial position shall be prepared for review by the City Manager and the City Council.

Financial Consultants: With available resources, employ the assistance of qualified financial advisors and consultants, as needed, in the management and administration of the City's financial functions.

These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluations and financial impact modeling. Advisors should be selected on a competitive basis using objective questionnaires and requests for proposals based on the scope of the work to be performed.

Accounting, Auditing and Financial Reporting: Comply with prevailing federal, state and local regulations. Conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

- A. External auditor rotation is not required but the City should circulate requests for proposals for audit services at least every five years.
- B. Internal auditing should be performed as necessary, as risks warrant, and expanded as resources permit.

Internal Controls: Provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition. At all times the City shall maintain an environment conducive to good internal controls. Each Department Manager is responsible to ensure that good internal controls are followed throughout his/her department, that any and all guidelines on accounting and internal controls are implemented, and that all auditor recommendations are addressed. These policy statements were prepared to provide a framework for fiscal decision-making to ensure that financial resources are available to meet the present and future needs of the citizens of Weatherford.

Glossary

Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

Ad Valorem Tax: A tax assess against property (land, improvements, and personal property) for the purpose of financing general operations of the City and debt service requirements.

Advanced Refunding: A transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

Allocation: A part of a lump-sum appropriation, which is designed for expenditures by specific organization units and/or for special purposes, activities, or objects.

Annual Comprehensive Financial Report (ACFR): This report is published to provide to the Council, the representatives of financial institutions, our citizens and other interested persons, detailed information concerning the financial condition of the City government.

Appraised Value: The market value of real and personal property located in the City as of January 1 each year, determined by the Parker County Appraisal District.

Appropriation: The maximum level of spending for each fund and for each department as authorized annually by the City Council.

Appropriation Ordinance: The official enactment by the legislative body by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. The Parker County Appraisal District establishes property values in Weatherford.

Assessment Ratio: The ratio at which tax rate is applied to tax base. State Law currently sets the assessment ratio at 100%.

Assets: Resources owned or held by the City, which have monetary value.

Balanced Budget: A budget where expenditures are equal to income or sometimes where expenditures are less than income. A balanced budget can include a planned draw down of fund balances within set guidelines.

Basis of Accounting: The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, call the maturity date, together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue bonds. There are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

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 budget-making authority to present a comprehensive financial plan of operations to the City Council.

Budgetary Control: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

Capital Budget: A plan for the financing and completion of designated capital projects, financed for the most part with proceeds from general obligation bond issues. The “capital improvements program” is similar multi-year plan, which includes the year covered by the “capital budget”.

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

Capital Outlay: type of expenditure within the budget, which results in the acquisition of an asset which has a value of at least \$5,000 and a useful life of more than one year.

Certificate of Obligation: A type of municipal debt that is unconditionally backed that can be issued without voter approval, usually by a vote of the City Council. Often used for smaller projects.

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

City Council: The Mayor and four (4) Council members collectively acting as the legislative and policymaking body of the City.

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

Current Refunding: A refunding transaction in which the proceeds of the refunding debt are applied immediately to redeem the debt to be refunded.

Current Taxes: Property 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.

Debt Service Fund: A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt. May also be called Interest and Sinking Fund.

Delinquent Taxes: Taxes that remain unpaid on and after the date which penalty for non-payment is attached.

Department: A major administrative organizational unit of the City, which indicates overall management responsibility for one or more divisions.

Depreciation: The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Division: A minor administrative organizational unit of the City, which indicates overall management responsibility for one or more activities.

Effectiveness: The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Effective Tax Rate: State law in Texas prescribes a formula for calculating the effective tax rate for cities. The net effect of the formula is to produce a tax rate that decreases when property values rise because of inflation and vice versa. The intent is to generate a rate that produces approximately the same revenue as the year before. The formula does make adjustments for newly annexed property and newly constructed property for the effective tax rate calculation; however, for notice and hearing requirements, the benefit of new growth is excluded.

Efficiency: The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

Encumbrances: Obligations in the form of purchase orders and contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

Estimated Revenue: The amount of projected revenues to be collected during the fiscal year.

Expenditure: Decreases in net financial resources. Expenditures include current operating expenses require the present or future use of net current assets, debt service and capital outlay.

Expenses: This term refers to the outflows or other using up of assets or incurrence of liabilities from rendering services or carrying out other activities that constitute the City's major operations.

Fiduciary Fund: A fund used to report and record assets held in trust or as in an agency capacity for others.

Fiscal Management Policy Statements: Financial policies are used to enable the City to achieve a sound financial position. They are in writing and are periodically updated and endorsed.

Fiscal Year (FY): The 12-month period covered by the budget. For the City of Weatherford, the fiscal year begins October 1 and ends September 30.

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

Franchise Fee: A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

Fund: An accounting entity with a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balances, revenues and expenditures.

Fund Balance: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance".

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

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

General Fund: The General Fund accounts for most of the financial resources of the government. 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, park and recreation, library, public works and general administration.

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

Governmental Accounting Standards Board: The ultimate authoritative accounting and financial reporting standard – setting body for state and local governments.

Governmental Fund: A fund used to account for mainly tax-supported activities.

HOT (Hotel/Motel) taxes: taxes placed on each nights' stay at a hotel. The funds can then be used to promote tourism and the convention and hotel industries in the area

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Infrastructure: The underlying permanent foundation or basic framework.

Interest and Sinking Fund: See Debt Service Fund.

Interest Earnings: The earnings from available funds invested during the year in investments authorized by the City of Weatherford Investment Policy.

Interfund Transfer: Amounts transferred from one fund to another.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

Investments: Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

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

Liabilities: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

Long-term Debt: Debt with a maturity of more than one year after the date earmarked for its retirement.

Maintenance & Operations (M&O): Represents the portion of taxes assessed for the maintenance and operations of the General Fund Services.

Materials and Supplies: Expendable materials and operating supplies necessary to conduct departmental activity.

Modified Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Net Bonded Debt: Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Non-Departmental Expense: Expenses that benefit the fund as a whole rather than a particular department within the fund.

Operating Budget: A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The “proposed budget” is the financial plan presented by the City Manager for consideration by the City Council, and the “adopted budget” is the financial plan ultimately approved and authorized by the City Council.

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

Overlapping Debt: Proportionate share that property within a government must bear of the debts of other local governments located wholly or in part within the geographic boundaries of the reporting government.

Paying (Fiscal) Agent Fee: Fee paid to the financial institution that receives and disburses bond payments made on the City’s debt obligations.

PEG funds: designated only for capital expenditures that finance day-to-day operations of public-access channels.

Per Capita Costs: The cost of service per person. Per capital costs are based on the population estimates provided by the North Texas Council of Governments.

Performance Measures: Specific quantitative measures of work performed within a City department.

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

Proprietary Fund: A fund to account for activities that focus on operating income and cash flows. Such activities are often business like whether internal or external in operations to the organization.

Refunding: The issuance of new debt whose proceeds are used to repay previously issued debt.

Reserve: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Revenues: All amounts of money earned or received by the City from external sources.

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

SCADA: Supervisory Control and Data Acquisition is an automated system that is the normal daily means of water system operation. This automated system records flow data, operates pumps and valves.

Special Revenue Fund: A governmental fund, which is used to account for activities in which a specific revenue source is legally restricted for a specific activity.

Tap Fees: Fees charged to join or to extend an existing utility system.

Tax Anticipation Notes: Short-term, interest bearing note issued by a government in anticipation of tax revenues to be received at a later date.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Tax Levy: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Rate: An amount applied to the taxable value of assessed property, expressed as so many cents per \$100 of assessed property.

Tax Roll: The official list of taxable property for a given tax year and the amount of taxes levied against each taxpayer.

Texas Municipal Retirement System (T.M.R.S.): An agent multiple-employer public retirement system. Weatherford provides pension benefits for all permanent employees through a joint contributory plan in the state wide Texas Municipal Retirement System.

TIRZ: A Tax Increment Reinvestment Zone (TIRZ) is a type of special district that is created to attract new investment to areas that need revitalization through Tax Increment Financing (TIF) .

Utility Franchise Tax: A tax paid by the utilities for a special privilege granted by the Weatherford City Council, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Warrants: A legal writ authorizing an officer to make an arrest, seizure, or search.

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF WEATHERFORD

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 3,411,269,794
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 512,691,533
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,898,578,261
4.	2021 total adopted tax rate.	\$ 0.458100 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. <ul style="list-style-type: none"> A. Original 2021 ARB values: \$ 51,504,320 B. 2021 values resulting from final court decisions: - \$ 41,325,301 C. 2021 value loss. Subtract B from A.³ \$ 10,179,019 	\$ 10,179,019
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. <ul style="list-style-type: none"> A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A.⁴ \$ 0 	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 10,179,019

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,908,757,280
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 1,215,468 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 8,561,403 C. Value loss. Add A and B. ⁶	\$ 9,776,871
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 322,954 B. 2022 productivity or special appraised value: - \$ 614 C. Value loss. Subtract B from A. ⁷	\$ 322,340
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,099,211
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 122,493,343
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,776,164,726
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 12,717,610
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 39,863
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 12,757,473
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 3,655,897,462 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:, + \$ _____ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹², - \$ 124,700,112 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 3,531,197,350

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0 C. Total value under protest or not certified. Add A and B.	\$ _____ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 562,163,151
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____ 2,969,034,199
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 2,269,350
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ _____ 171,187,746
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ _____ 173,457,096
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ _____ 2,795,577,103
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ 0.456344/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ _____ 0.324500/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 2,908,757,280

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 9,438,917
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 27,582	
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 474,563	
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -446,981	
	E. Add Line 30 to 31D.	\$ 8,991,936
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,795,577,103
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.321648/\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	\$ _____ 0
	B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ _____ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ _____ 0 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ _____ 0 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ _____ 0
	B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ _____ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ _____ 0 /\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ _____ 0 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ _____ 0
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ _____ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ _____ 0 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0 /\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.321648 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ _____ 6,605,713
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ _____ 0.236291 /\$100
	C. Add Line 40B to Line 39.	\$ _____ 0.557939 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.	\$ _____ 0.577466 /\$100
	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	
	- or -	
	Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ <u>0</u> /\$100
42. Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ <u>8,968,430</u> B. Subtract unencumbered fund amount used to reduce total debt. − \$ <u>4,729,271</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) − \$ <u>0</u> D. Subtract amount paid from other resources − \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A.		\$ <u>4,239,159</u>
43. Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹		\$ <u>28,293</u>
44. Adjusted 2022 debt. Subtract Line 43 from Line 42E.		\$ <u>4,210,866</u>
45. 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00 %</u> B. Enter the 2021 actual collection rate. <u>99.03 %</u> C. Enter the 2020 actual collection rate. <u>99.80 %</u> D. Enter the 2019 actual collection rate. <u>99.86 %</u> E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹		<u>100.00 %</u>
46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E.		\$ <u>4,210,866</u>
47. 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ <u>2,969,034,199</u>
48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ <u>0.141826</u> /\$100
49. 2022 voter-approval tax rate. Add Lines 41 and 48.		\$ <u>0.719292</u> /\$100
D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ <u>0</u> /\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 6,605,713
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,969,034,199
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.222487 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.456344 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.456344 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.719292 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.496805 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,969,034,199
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.496805 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.033516 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.036032 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.069548 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.566353 /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.321648 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,969,034,199
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.016840 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.141826 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.480314 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(b-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.458100 /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.458100 /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,776,164,726
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 12,717,610
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,795,577,103
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.566353 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.456344 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.566353 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.480314 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here 

Printed Name of Taxing Unit Representative

sign here 

Taxing Unit Representative

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

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