



# CITY BUDGET

ADOPTED BUDGET  
FISCAL YEAR 2024

WEATHERFORD, TEXAS



In accordance with the passage of S.B. No. 656, Local Government Code Sec. 102.007 was amended to required that an adopted municipal budget must contain a cover page that includes the following information:

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$1,614,304, which is a 10.6 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll is \$660,101.”

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

<b>For:</b>	Mayor Paul Paschall Mayor Pro Tem Heidi Wilder Council Member Zack Smith Council Member Kevin Cleveland
<b>Against:</b>	None
<b>Present and not voting:</b>	None
<b>Absent:</b>	Council Member Matt Ticzkus

### Property Tax Rate Comparison

	FY24	FY23
Property Tax Rate:	\$0.3990/\$100	\$0.456344/\$100
No-New-Revenue Tax Rate:	\$0.371461/\$100	\$0.456344/\$100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.258855/\$100	\$0.330344/\$100
Voter-Approval Tax Rate:	\$0.516421/\$100	\$0.566353/\$100
Debt Rate:	\$0.0955/\$100	\$0.126000/\$100

Total debt obligation for the City of Weatherford, Texas secured by property taxes: \$71,796,298.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Weatherford  
Texas**

For the Fiscal Year Beginning

**October 01, 2022**

*Christopher P. Morrell*

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, 2022. 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.

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# City Council



**Mayor**  
*Paul Paschall*



**Place 1,  
Mayor Pro Tem**  
*Heidi Wilder*



**Place 2**  
*Zack Smith*



**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
Dawn Brooks	Director, Finance
Erin Spicer	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, Public Works
Andrea McDonald	City Secretary
Jonathan Peacock	Fire Chief
Amy Borders	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 28.95 square miles and includes an estimated population of 36,251 (2022 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 FY24 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 FY24.

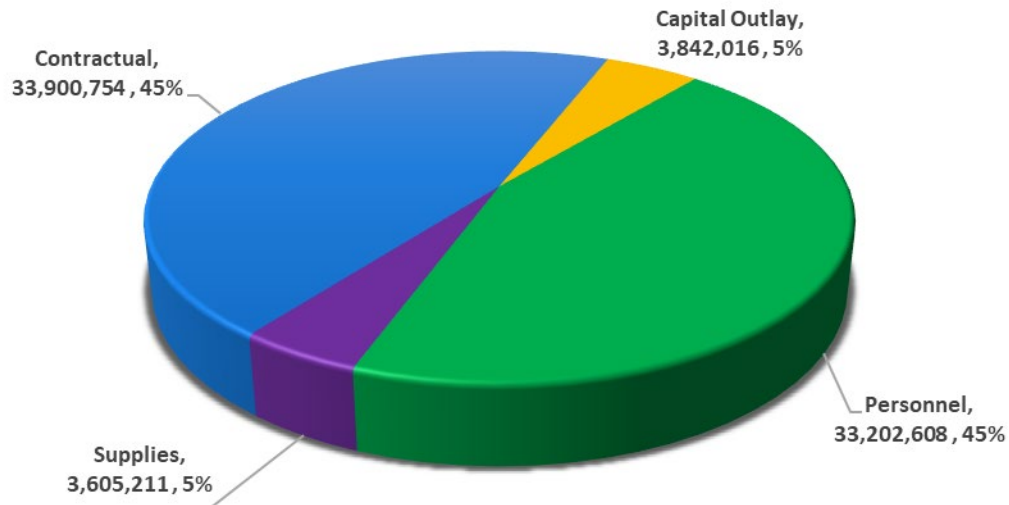
## Budget-in-Brief

### City Wide Staffing

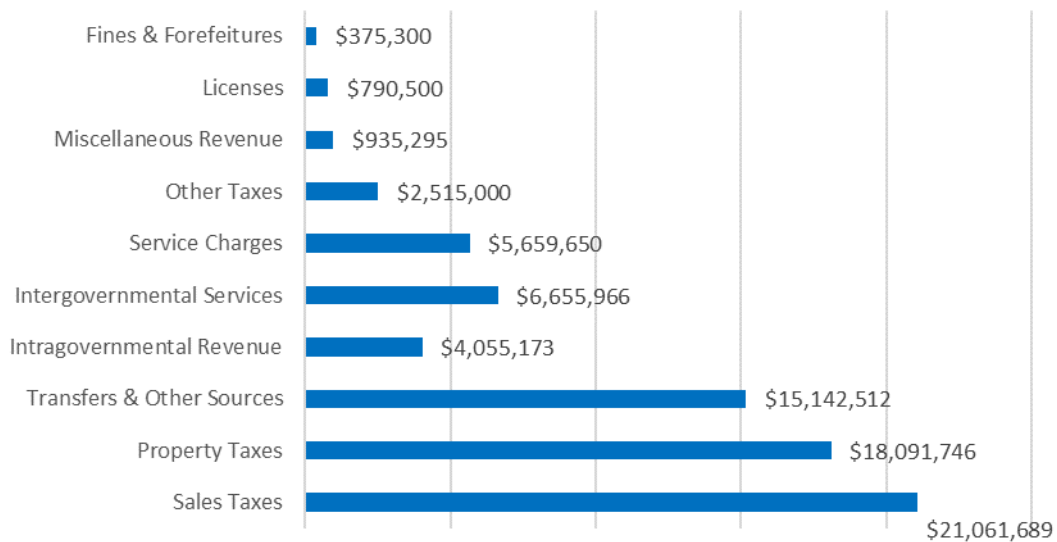
Service Area	Personnel Budget	# of Positions	% of Total
Organizational Management	\$ 2,438,200	21	7.34%
Asset Management	1,383,200	12	4.17%
Total Internal Services	3,821,400	33	11.51%
Total Growth & Development	1,956,500	18	5.89%
Total Infrastructure	1,555,000	20	4.68%
Total Community Quality	3,176,600	48	9.57%
Total Public Safety	22,693,108	205	68.35%
Total External Services	29,381,208	291	88.49%
Total City-Wide	\$ 33,202,608	324	

# Budget-in-Brief (continued)

## Expenditure Summary



## Revenue Summary



# Weatherford Facts & Figures

## City Government

Year Founded	1855
Incorporated	1858
Charter Adopted	1918
Form of Government	Council-Manager

## Physiographic

Land Area (sq. mi.)	28.95
Long/Lat Range	32.759° N / 97.797° W

### Public Parkland

City Parks: *Cartwright, Cherry, Holland Lake, Marshal, McGratton, Miller, Love Street, Soldier Springs*

Trails: *Town Creek Hike & Bike Trail, Boardwalk*

### Lake Weatherford

Pool Elevation (ft.)	896
Surface Area (acres)	1,158
Maximum Depth (ft.)	39

### Weather

Average Annual Precipitation	35.77 in.
Avg Annual Low Temperature	51° F
Avg Annual High Temperature	75° F
Record High (Jun 1980)	119° F
Record Low (Dec 1989)	-10° F

## Demographic (Census Bureau)

### Population Totals

2000	19,000
2010	25,250
2020	30,854
2022	36,251
Change since 2010	43.57%

### By Sex (2021)

Male/Female	50.5%/49.5%
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### By Race/Ethnicity (2021)

White, non-Hispanic	76.50%
Hispanic or Latino	15.40%
Black	3.50%
Other	4.60%

### Age Distribution (years)

0-4	6.20%
5-17	22.60%
18-64	49.20%
65+	19.00%

### Income (2021)

Median Household	\$69,953
Below Poverty Level	9.10%

### Other (2021)

Households	11,996
Persons per Household	2.43

## Education

### Weatherford ISD Enrollment (2020)

Pre K-6	4,433
7-8	1,263
9-12	2,338

### Weatherford College Enrollment

Total Enrollment	8,034
Male/Female (%)	49%/51%

### Educational Attainment (25 years and older)

High School Graduates	89.60%
Bachelor's Degree or Higher	24.90%

## Employment

Civilian Labor Force	16,095
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### Unemployment Rate

Average Annual	3.40%
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### 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

## Economic

### Business & Retail

Avg # of monthly Sales Tax Payers (24 mos.)	4,731
2022 Sales Tax Remitted	\$20.844m
Increase/Decrease from 2021	13.76%
Retail sales tax per capita	\$675.60

### Housing

Median Market value, owner-occupied home	\$345,422
Single-Family Building Permits (October 2021—September 2022)	458
Single-Family Building Permits (October 2022—July 2023)	65

### Tourism

Hotels and Beds & Breakfasts	27
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Attractions: *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*

Special Events: *Weatherford Blooms, Sheriff's Posse Rodeo, Peach Festival, Hometown Heritage, Stampede, Christmas on the Square*

# 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 FY24 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, 2023, through September 30, 2024. 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 FY24. All decisions made during this time will be included in the final adopted budget, set to be accepted by Council on September 12, 2023. Weatherford citizens will also be encouraged to voice their opinions at two separate public hearings, one held on August 22<sup>nd</sup> on the City's proposed FY24 budget and one held on September 12<sup>th</sup> for the FY24 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 Zones, 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 the past few fiscal years and will continue over the next five years. These actions are emblematic of staffs and Council's passion to see Weatherford continue to grow and prosper in a financially sound manner. This FY24 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 FY24, 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 FY24 total \$74,265,834, and are allocated as follows:

Fund	Adopted Budget	% of Total
General Fund	\$ 50,935,815	68%
Debt Service Fund	9,636,324	13%
Special Revenue Funds	4,629,287	7%
Capital Projects Funds	4,560,000	6%
Solid Waste Fund	3,793,393	5%
Stormwater Utility Fund	995,769	1%
Total Budget	\$ 74,550,588	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 6%, appropriates funding for the continued investment into the City’s infrastructure, completion of the renovations for Fire Station #1, planning for several new interstate access points 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 13% of adopted expenditures. Operation of solid waste collections, stormwater utility, Chandor Gardens, Fleet Rotation Fund, and various other funds make up the remaining 13% of the budget.

## Budget Process Methodology

The FY24 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 \$0.3715 and \$0.5164, respectively. The adopted budget is built using a tax rate of



\$0.3990, \$0.0575 lower than the FY23 adopted rate. This budget does include an increase of \$1.6M to the General Fund (O&M) over FY23 Budget as a result of new construction, a 6.8% increase to the Cities taxable values and an increase of \$0.0275 to the tax rate.

Approved several years ago, one additional penny, equivalent to \$250,000, was added to the 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 of \$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 a tax rate lower than the voter-approved rate, the City will "bank" the difference between the adopted 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 \$0.1174, 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. Weatherford has seen a 48% increase in sales tax over the past five years, which is a great representation of the strong economic growth and stability within the City of Weatherford.

Since FY14, the City's sales tax revenue has gained over \$10.8 million according to FY23 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 FY24 budget proposes to set the sales tax baseline at \$19.0 million. Because full sales tax receipts are expected to come in at \$21.1 million next year, this action would still leave a \$2.1 million difference between Weatherford's total sales tax revenue and the amount that is relied upon for ongoing operations. The FY24 budgeted projection of \$21.1M represents a conservative 1% increase over FY22 actual receipts and 11% increase over FY23 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 proposal, 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 budget proposal does this through increasing budget to the levels necessary to continue all departmental operations at their current state and solidifies the Council's commitment to Public Safety by adding funding for 11 new and very critical positions. Additionally, this proposal 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 and Lance Arnold 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.

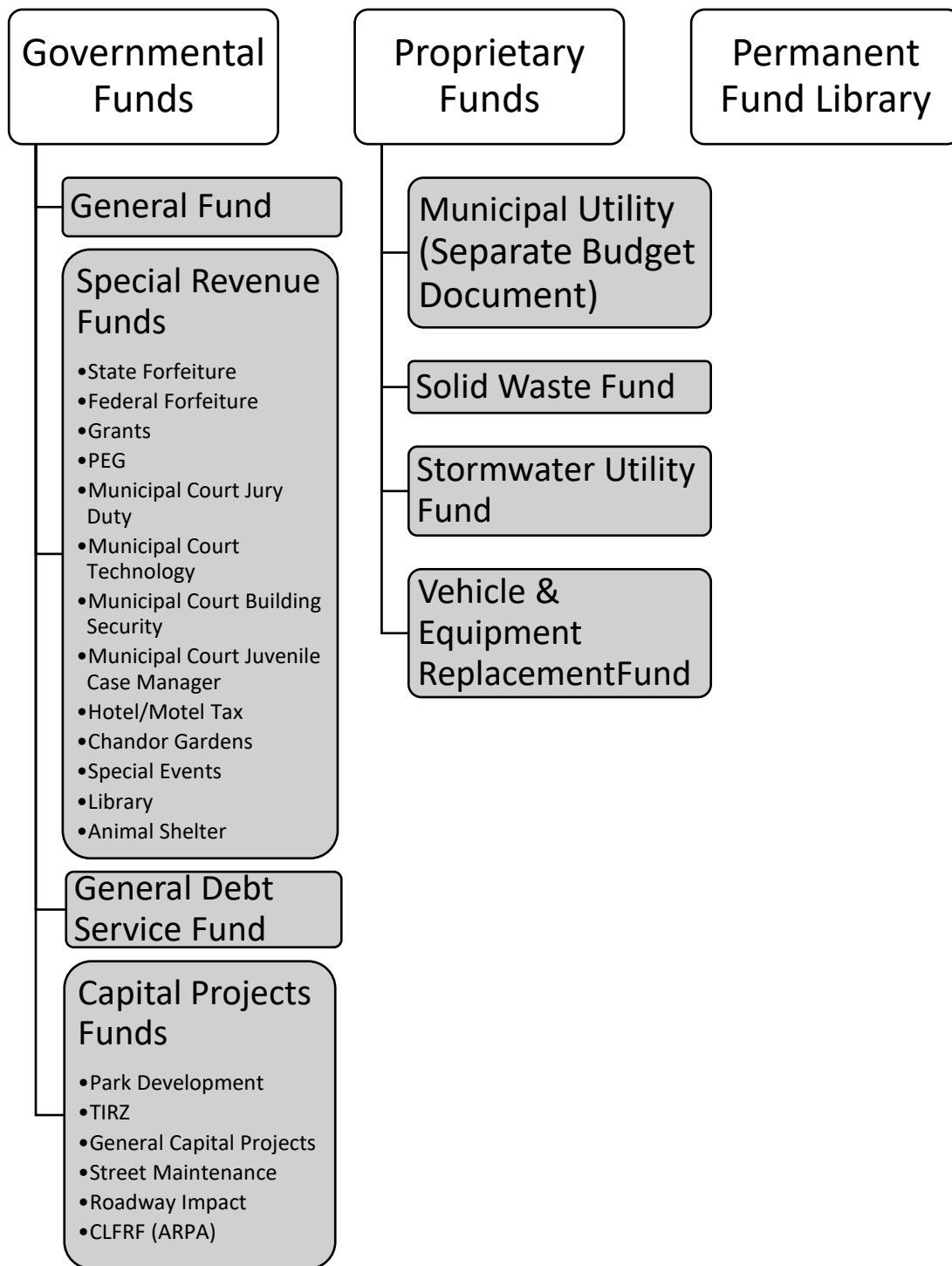
Sincerely,



James Hotopp, City Manager

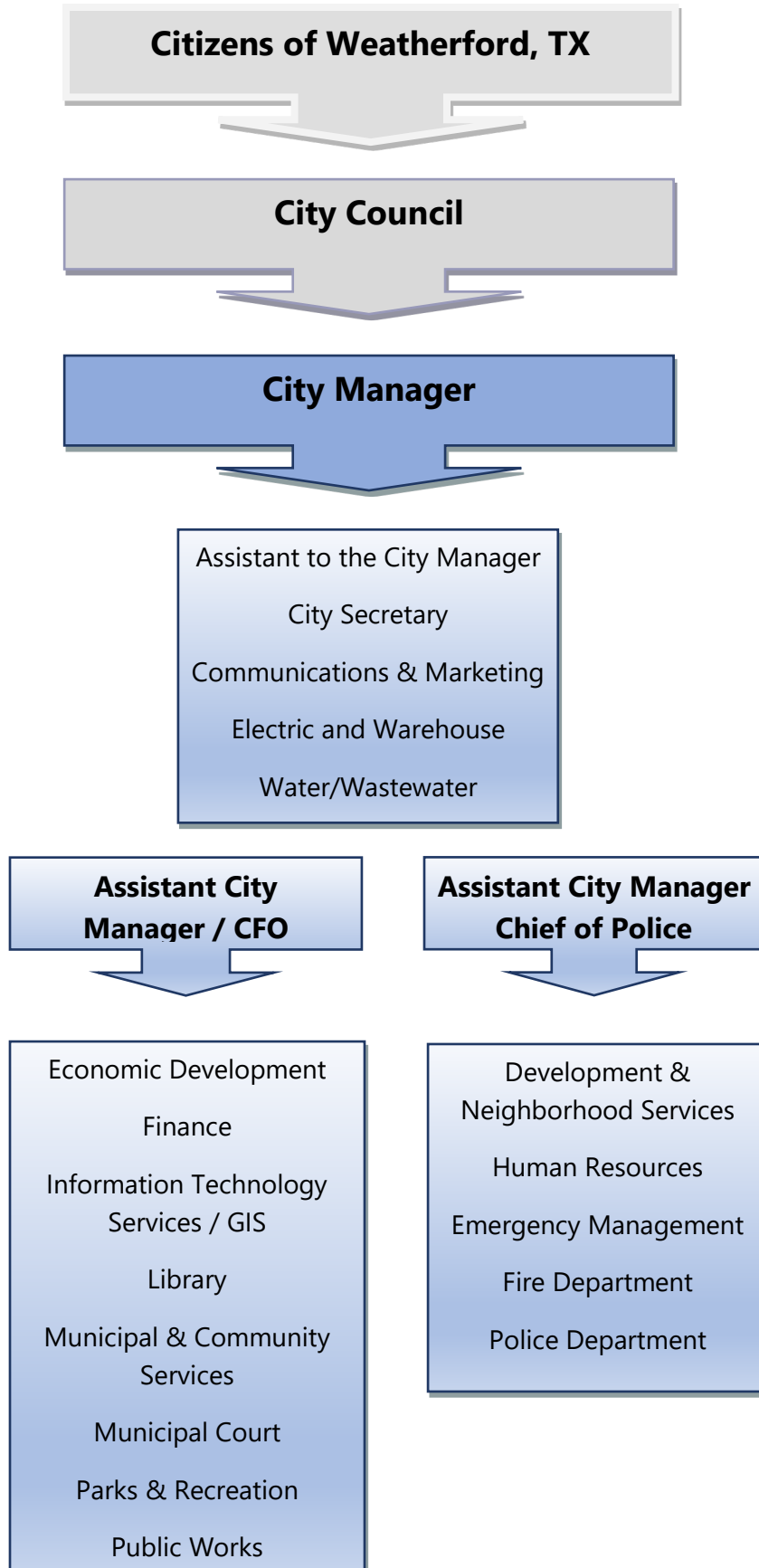


# Fund Structure



- 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.

**Grants Fund** - To account for miscellaneous Federal, State and County grants requiring segregated fund accounting.

**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.

**Special 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
Grants								
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.

\*Indicated major 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
Grants						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 departments are funded through each fund.

\*Indicated major fund.

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# Combined Budget Summary - All Funds

## Total Budgeted Resources

	FY22 Actuals	FY23 Budget	FY23 Estimate	FY24 Adopted
<b>Beginning Fund Balance</b>	\$ 63,212,876	\$ 61,230,972	\$ 61,230,972	\$ 49,857,146
<b>Major Revenues</b>				
Property Taxes	15,007,338	16,071,578	15,960,962	18,091,746
Sales Taxes	20,844,887	18,961,124	21,422,599	21,061,689
Other Taxes	2,435,922	2,277,760	2,567,011	2,515,000
Licenses	1,493,169	879,500	944,647	790,500
Intergovernmental Revenue	13,392,048	7,217,135	5,415,125	4,055,173
Service Charges	5,817,123	5,509,150	5,965,554	5,659,650
Fines & Forefeitures	366,322	373,050	389,662	375,300
Miscellaneous Revenue	414,810	589,440	1,863,461	935,295
Transfers & Other Sources	10,751,003	30,878,381	31,555,835	15,142,512
Intragovernmental Services	6,065,879	6,575,909	6,575,909	6,655,966
<b>Total Revenues</b>	<b>76,588,500</b>	<b>89,333,028</b>	<b>92,660,765</b>	<b>75,282,831</b>
<b>Major Expenses</b>				
Personnel	27,922,747	30,697,690	29,801,083	33,202,608
Supplies	4,499,283	4,030,280	3,454,239	3,605,211
Contractual	26,656,903	36,090,866	36,484,059	33,900,754
Capital Outlay	19,491,471	35,201,539	34,295,208	3,842,016
<b>Total Expenses</b>	<b>78,570,403</b>	<b>106,020,375</b>	<b>104,034,588</b>	<b>74,550,589</b>
<b>Surpluss/(Deficit)</b>	<b>(1,981,903)</b>	<b>(16,687,347)</b>	<b>(11,373,824)</b>	<b>732,242</b>
<b>Ending Fund Balance</b>	<b>\$ 61,230,973</b>	<b>\$ 44,543,624</b>	<b>\$ 49,857,149</b>	<b>\$ 50,589,389</b>

# Combined Budget Summary - All Funds

	Estimated Undesignated Fund Balance	Estimated Revenues	Transfers from Other Funds
<b>General Fund</b>	\$ 21,008,622	\$ 50,685,261	\$ 250,000
<b>Special Revenue Funds</b>			
Grants	-	13,000	-
State Forfeiture	29,225	10,500	-
Federal Forfeiture	33,370	10,500	-
PEG	147,408	40,150	-
Municipal Court Jury Duty	494	300	-
Municipal Court Technology	55,470	7,175	-
Municipal Court Building Security	44,730	8,675	-
Municipal Court Juvenile Case Mg	68,089	9,350	-
Hotel/Motel Tax	796,364	1,665,000	-
Chandor Gardens	(6,894)	145,250	196,450
Vehicle & Equipment Replacement	3,365,411	2,357,001	-
Special Events Fund	121,814	161,625	885,000
Library Special Revenue	210,488	23,550	2,150
Animal Shelter Special Revenue	444,138	52,000	-
<b>General Debt Service Fund</b>	15,383,656	6,188,697	750,000
<b>Capital Projects Funds</b>			
Park Development	219,796	175,550	-
TIRZ	2,682,330	1,268,459	-
Capital Projects	1,269,780	75,000	2,409,988
Street Maintenance	334,619	550	3,000,000
Roadway Impact	177,919	60,500	-
CLFRF (ARPA)	-	-	-
<b>Solid Waste Enterprise Fund</b>	1,655,168	3,324,000	-
<b>Stormwater Utility Fund</b>	1,765,150	1,505,000	-
<b>Doss Permanent Library Fund</b>	50,000	2,150	-
	<b>\$ 49,857,146</b>	<b>\$ 67,789,243</b>	<b>\$ 7,493,588</b>

# Combined Budget Summary - All Funds

	Available Resources	Estimated Expenditures	Transfers to Other Funds	Estimated Undesignated Ending Fund Balance
<b>General Fund</b>	\$ 71,943,883	\$ 45,310,827	\$ 5,624,988	\$ 21,008,068
<b>Special Revenue Funds</b>				
Grants	13,000	13,000	-	-
State Forfeiture	39,725	10,000	-	29,725
Federal Forfeiture	43,870	27,000	-	16,870
PEG	187,558	20,000	-	167,558
Municipal Court Jury Duty	794	-	-	794
Municipal Court Technology	62,645	35,035	-	27,610
Municipal Court Building Security	53,405	-	-	53,405
Municipal Court Juvenile Case Mg	77,439	17,200	-	60,239
Hotel/Motel Tax	2,461,364	860,000	866,450	734,914
Chandor Gardens	334,806	334,806	-	-
Vehicle & Equipment Replacement	5,722,412	1,358,228	-	4,364,184
Special Events Fund	1,168,439	1,042,868	-	125,571
Library Special Revenue	236,188	22,550	-	213,638
Animal Shelter Special Revenue	496,138	20,000	-	476,138
<b>General Debt Service Fund</b>	22,322,353	9,636,324	-	12,686,029
<b>Capital Projects Funds</b>				
Park Development	395,346	100,000	-	295,346
TIRZ	3,950,789	250,000	-	3,700,789
Capital Projects	3,754,768	710,000	500,000	2,544,768
Street Maintenance	3,335,169	3,000,000	-	335,169
Roadway Impact	238,419	-	-	238,419
CLFRF (ARPA)	-	-	-	-
<b>Solid Waste Enterprise Fund</b>	4,979,168	3,293,393	500,000	1,185,775
<b>Stormwater Utility Fund</b>	3,270,150	995,769	-	2,274,381
<b>Doss Permanent Library Fund</b>	52,150	-	2,150	50,000
	<b>\$ 125,139,977</b>	<b>\$ 67,057,000</b>	<b>\$ 7,493,588</b>	<b>\$ 50,589,389</b>



# Combined Budget Summary - All Funds

## Comprehensive Fund Balance Summary

	Beginning	Ending	Increase/ (Decrease)	% Change
<b>General Fund</b>	\$ 21,008,622	\$ 21,008,068	\$ (553)	0.0%
<b>Special Revenue Funds</b>				
Grants	-	-	-	
State Forfeiture	29,225	29,725	500	1.7%
Federal Forfeiture	33,370	16,870	(16,500)	-49.4%
PEG	147,408	167,558	20,150	13.7%
Municipal Court Jury Duty	494	794	300	60.7%
Municipal Court Technology	55,470	27,610	(27,860)	-50.2%
Municipal Court Building Security	44,730	53,405	8,675	19.4%
Municipal Court Juvenile Case Mg	68,089	60,239	(7,850)	-11.5%
Hotel/Motel Tax	796,364	734,914	(61,450)	-7.7%
Chandor Gardens	(6,894)	-	6,894	0.0%
Vehicle & Equipment Replacement	3,365,411	4,364,184	998,773	29.7%
Special Events Fund	121,814	125,571	3,757	3.1%
Library Special Revenue	210,488	213,638	3,150	1.5%
Animal Shelter Special Revenue	444,138	476,138	32,000	7.2%
<b>General Debt Service Fund</b>	15,383,656	12,686,029	(2,697,627)	-17.5%
<b>Capital Projects Funds</b>				
Park Development	219,796	295,346	75,550	34.4%
TIRZ	2,682,330	3,700,789	1,018,459	38.0%
Capital Projects Funds	1,269,780	2,544,768	1,274,988	100.4%
Street Maintenance	334,619	335,169	550	0.0%
Roadway Impact	177,919	238,419	60,500	34.0%
CLFRF (ARPA)	-	-	-	
<b>Solid Waste Enterprise Fund</b>	1,655,168	1,185,775	(469,393)	-28.4%
<b>Stormwater Utility Fund</b>	1,765,150	2,274,381	509,231	28.8%
<b>Doss Permanent Library Fund</b>	50,000	50,000	-	0.0%
	<b>\$ 49,857,146</b>	<b>\$ 50,589,389</b>	<b>732,243</b>	<b>1.5%</b>

# 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 FY23 with 175 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.

**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 FY23, expenditures are anticipated to exceed revenues, decreasing the balance here by 10.9%.

**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.

**Vehicle/Equipment Replacement 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.

**Special 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.

**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 accumulates 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.

**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. These funds were earmarked for capital projects already identified by City Council and are expected to be exhausted by the end of FY24.

**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**

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

### **Public Safety**

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

### **Growth & Development**

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

### **Community Quality**

- ⇒ Parks & Recreation
- ⇒ Library
- ⇒ Solid Waste

# Service Area Summary

	Actual FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Internal Services</b>					
<b>Organizational Management</b>					
City Administration	\$ 974,360	\$ 1,362,078	\$ 2,221,871	\$ 2,250,661	\$ 1,858,744
City Attorney	294,065	287,011	441,590	409,171	441,990
City Council	34,141	29,690	24,943	16,353	24,943
Finance	581,810	545,691	687,536	673,817	799,377
Human Resources	522,200	529,624	618,517	550,832	614,423
Non Departmental	1,377,873	4,159,350	15,733,880	15,727,206	3,084,988
<b>Total Organizational Management</b>	<b>3,784,450</b>	<b>6,913,443</b>	<b>19,728,337</b>	<b>19,628,041</b>	<b>6,824,465</b>
<b>Asset Management</b>					
Information Technology	3,375,538	3,393,849	3,497,953	3,239,888	3,420,107
Facilities Maintenance	1,215,941	928,472	1,395,796	1,513,168	1,254,437
Vehicle Replacement Fund	1,313,459	327,040	1,596,087	1,596,087	1,358,229
Fleet Maintenance	169,228	11,201	-	301	-
<b>Total Asset Management</b>	<b>6,074,166</b>	<b>4,660,563</b>	<b>6,489,836</b>	<b>6,349,444</b>	<b>6,032,773</b>
<b>Total Internal Services</b>	<b>9,858,616</b>	<b>11,574,006</b>	<b>26,218,173</b>	<b>25,977,485</b>	<b>12,857,238</b>
<b>External Services</b>					
<b>Growth &amp; Development</b>					
Communications & Marketing	256,735	288,308	322,255	333,249	338,681
PEG Funds	24,418	-	-	2,798	20,000
Economic Development	927,293	449,799	1,302,592	695,006	1,604,318
Development & Neighborhood Services	1,257,419	1,629,368	1,793,827	1,558,545	1,567,395
Main Street Program	30,059	4,978	15,000	9,843	15,000
<b>Total Growth &amp; Development</b>	<b>2,495,924</b>	<b>2,372,453</b>	<b>3,433,674</b>	<b>2,599,441</b>	<b>3,545,394</b>
<b>Infrastructure</b>					
Administration	726,394	1,180,901	1,040,853	968,763	742,975
Streets	4,179,231	4,562,307	2,575,574	2,190,439	2,456,672
Stormwater Utility	1,375,140	2,676,620	1,843,932	1,807,858	995,769
Capital Projects	9,986,139	13,680,852	17,691,170	17,391,535	1,210,000
Street Maintenance	-	-	1,727,880	1,394,357	3,000,000
Roadway Impact	-	-	-	-	-
CLFRF (ARPA) Grant	-	2,602,898	7,525,101	7,525,101	-
TIRZ	298,680	215,840	353,749	103,749	250,000
<b>Total Infrastructure</b>	<b>16,565,584</b>	<b>24,919,418</b>	<b>32,758,259</b>	<b>31,381,802</b>	<b>8,655,416</b>

## Service Area Summary

	Actual FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Public Safety</b>					
Municipal Court	303,693	338,721	315,924	324,527	338,403
Municipal Court Tech Fund	1,123	1,971	1,710	2,391	35,035
Municipal Court Jury Fund	-	-	-	-	-
Municipal Court Juvenile Fund	-	-	15,889	15,889	17,200
Municipal Court Security Fund	-	-	-	-	-
Fire Admin	6,885,830	7,948,184	9,139,550	9,000,393	10,027,506
Fire Prevention	265,640	376,761	305,391	318,415	325,510
Emergency Management	215,201	336,982	435,557	436,794	401,933
Animal Shelter	1,376,480	1,581,842	1,660,699	1,608,191	1,753,359
Animal Shelter Special Revenue Fund	309,943	40,019	45,000	48,306	20,000
Police Admin	4,208,796	2,193,240	2,474,198	1,975,098	2,303,863
Police Investigations	1,319,215	1,810,898	1,718,201	2,310,107	2,480,199
Police Patrol	2,762,576	4,001,728	3,702,079	4,033,314	4,708,851
Police Support Services	1,321,437	2,581,343	2,882,855	2,660,677	2,717,942
Grants Fund	-	-	3,853	3,853	13,000
State Forfeiture Fund	7,254	7,198	10,000	6,680	10,000
Federal Forfeiture Fund	31,255	36,203	36,400	7,610	27,000
<b>Total Public Safety</b>	<b>19,008,444</b>	<b>21,255,091</b>	<b>22,747,306</b>	<b>22,752,246</b>	<b>25,179,800</b>
<b>Community Quality</b>					
Library	984,756	1,037,075	1,091,658	1,133,269	1,133,671
Library Special Revenue	75,446	27,547	50,100	18,991	22,550
Doss Permanent Fund	-	377	200	2,185	2,150
Parks & Properties	1,697,893	2,088,652	2,114,100	2,213,081	2,219,053
Recreation	759,866	918,678	898,018	721,828	851,475
Special Events Fund	529,921	498,871	904,017	975,725	1,042,868
Heritage Park Fund	234,384	382,678	335,149	297,214	-
Hotel Tax Fund	496,266	223,456	176,000	215,629	845,000
Chandor Gardens	402,133	392,658	319,091	380,750	334,806
Parks Development	824,018	904,661	134,432	134,432	100,000
Solid Waste Fund	1,887,836	2,543,350	2,264,334	2,312,882	2,613,241
<b>Total Community Quality</b>	<b>7,892,520</b>	<b>9,018,005</b>	<b>8,287,099</b>	<b>8,405,987</b>	<b>9,164,814</b>
<b>Total External Services</b>	<b>45,962,471</b>	<b>57,564,966</b>	<b>67,226,338</b>	<b>65,139,476</b>	<b>46,545,424</b>
<b>Other Administrative Funds</b>					
Debt Service	7,406,739	7,800,240	9,053,103	9,394,869	9,636,324
<b>Total Other Administrative Funds</b>	<b>7,406,739</b>	<b>7,800,240</b>	<b>9,053,103</b>	<b>9,394,869</b>	<b>9,636,324</b>
<b>Total Expenditures</b>	<b>63,227,826</b>	<b>76,939,213</b>	<b>102,497,614</b>	<b>100,511,830</b>	<b>69,038,986</b>



## Service Area Summary

	Actual FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Interfund Transfers</b>					
General Fund					
Transfer to Other Funds	152,796	98,214	208,524	208,524	215,000
Transfer to Streets	-	-	1,727,880	1,727,880	3,000,000
Transfer to Debt Service	-	250,000	250,000	250,000	250,000
Solid Waste					
Transfer to General Fund	200,000	200,000	200,000	200,000	250,000
Utilities/GF Admin Charges	482,466	647,622	622,516	622,516	680,152
Transfer to Capital Fund	300,000	181,419	300,000	300,000	250,000
Hotel Fund					
Transfer to Chandor	191,402	253,935	213,841	213,841	196,450
Transfer to Special Events	-	-	-	-	670,000
<b>Total Interfund Transfers</b>	<b>1,326,664</b>	<b>1,631,190</b>	<b>3,522,761</b>	<b>3,522,761</b>	<b>5,511,602</b>
<b>Total Budget</b>	<b>64,554,490</b>	<b>78,570,403</b>	<b>106,020,375</b>	<b>104,034,591</b>	<b>74,550,588</b>

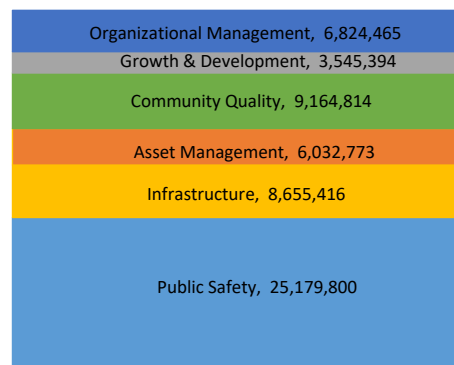
## Service Area Summary

	Actual FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>All Internal &amp; External Expenditures*</b>					
Organizational Management	3,784,450	6,913,443	19,728,337	19,628,041	6,824,465
Asset Management	6,074,166	4,660,563	6,489,836	6,349,444	6,032,773
Growth & Development	2,495,924	2,372,453	3,433,674	2,599,441	3,545,394
Infrastructure	16,565,584	24,919,418	32,758,259	31,381,802	8,655,416
Public Safety	19,008,444	21,255,091	22,747,306	22,752,246	25,179,800
Community Quality	7,892,520	9,018,005	8,287,099	8,405,987	9,164,814
<b>Total Expenditures</b>	<b>\$ 55,821,087</b>	<b>\$ 69,138,972</b>	<b>\$ 93,444,511</b>	<b>\$ 91,116,961</b>	<b>\$ 59,402,663</b>

\*Does not include debt service, 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

## Service Area Summary



# Major Revenue Summary

## Ad Valorem Tax

### Total Calculation

2023 Taxable Value	3,738,662,363
Less Value of Over 65/Disabled Homestead Exemptions	<u>(660,134,056)</u>
<b>Net Taxable Value</b>	<b>3,078,528,307</b>
 Tax Rate per \$100	 0.399000
Total Tax Levy	12,283,328
 Estimated Collection Rate	 99.0%

### 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 \$717,253 in dedicated revenue.

Base Value - 2016 TIRZ Properties	50,194,482
2023 Taxable Value	296,936,934
<b>Cumulative Value of Improvements</b>	<b>246,742,452</b>
Percent of Improvements Captured	75%
<b>Amount of Improvements Captured</b>	<b>185,056,839</b>
Tax Rate \$100	0.399000
Estimated Collection Rate	99.00%
<b>Total TIRZ Revenue</b>	<b>\$ 730,993</b>

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 \$501,772 in dedicated revenue.

Base Value - 2018 TIRZ Properties	316,851,341
2022 Taxable Value	575,773,640
<b>Cumulative Value of Improvements</b>	<b>258,922,299</b>
Percent of Improvements Captured	50%
<b>Amount of Improvements Captured</b>	<b>129,461,150</b>
Tax Rate \$100	0.3990
Estimated Collection Rate	99.00%
<b>Total TIRZ Revenue</b>	<b>\$ 511,384</b>

## 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 FY24, the distribution of property tax collections is expected to be as follows:

### FY24 Ad Valorem Revenue Calculations

(Not including captured TIRZ values)

O&M Taxable Value (discounted for TIRZ and frozen properties)	3,738,662,363
O&M Tax Rate \$100	0.30350
Estimated Collection Rate	99.0%
<b>Total O&amp;M Revenue from Non-Frozen Properties</b>	<b>\$ 11,233,372</b>
I&S Taxable Value	3,738,662,363
I&S Tax Rate \$100	0.09550
Estimated Collection Rate	99.0%
<b>Total I&amp;S Revenue from Non-Frozen Properties</b>	<b>\$ 3,534,718</b>
Levy on Frozen Properties	1,968,917
Estimated Collection Rate	99.4%
<b>Total Revenue from Frozen Properties</b>	<b>\$ 1,957,103</b>
<b>Distribution of Frozen Property Revenue</b>	
Frozen Property Revenue for Debt Service	\$655,664
Frozen Property Revenue for Operations	\$1,301,440

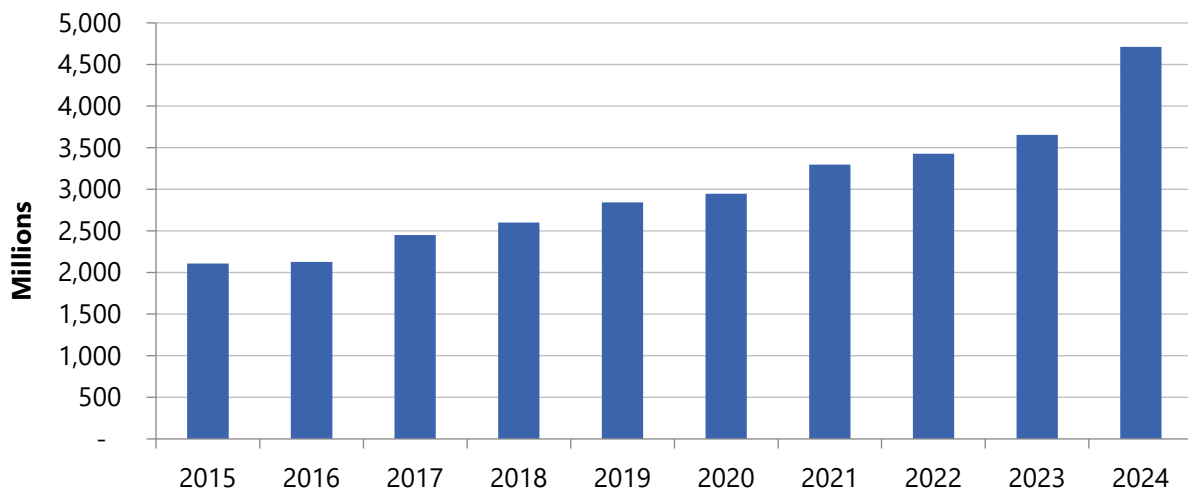
### Total FY24 Distribution

	Collections	Rate	Allocation %
General Fund (O&M)	\$ 12,534,812	0.2960	82.63%
Debt Services (I&S)	\$ 4,190,382	0.0955	27.62%
	<b>\$ 15,170,559</b>	<b>0.3915</b>	<b>100.00%</b>
Total TIRZ Taxes Captured	\$ 1,242,377		

## Historical Property Tax Rates (per \$100)



## Historical Assessed Property Values



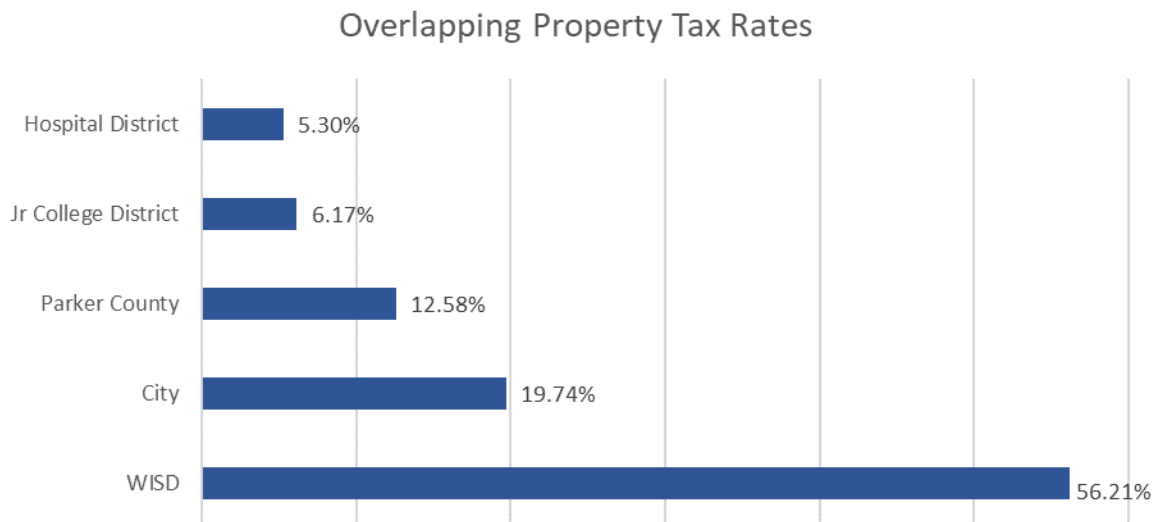
## Top Ten Taxpayers

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

<b>Taxpayer</b>	<b>Nature of Entity</b>	<b>Taxable Value</b>	<b>% of Total Taxable Value</b>
The Mark at Weatherford	Apartments	\$78,500,000	1.67%
Tzadik Lone Oak Apartments	Apartments	70,864,936	1.50%
Parker County Hospital District	Hospital	44,598,160	0.95%
Weatherford Dunhill LLC	Retail	28,661,210	0.61%
Brown Southgate Glen	Apartments	22,500,000	0.48%
Holland Lake Partners	Apartments	22,038,836	0.47%
Weatherford I LLC & Span LLC	Shopping Center	21,001,970	0.45%
Power Service Products	Manufacturing	20,772,790	0.44%
Reminton Ridge Holdings LLC	Apartments	18,500,000	0.39%
College Park Development	Apartments	18,400,000	0.39%
		<b>\$345,837,902</b>	<b>7.34%</b>

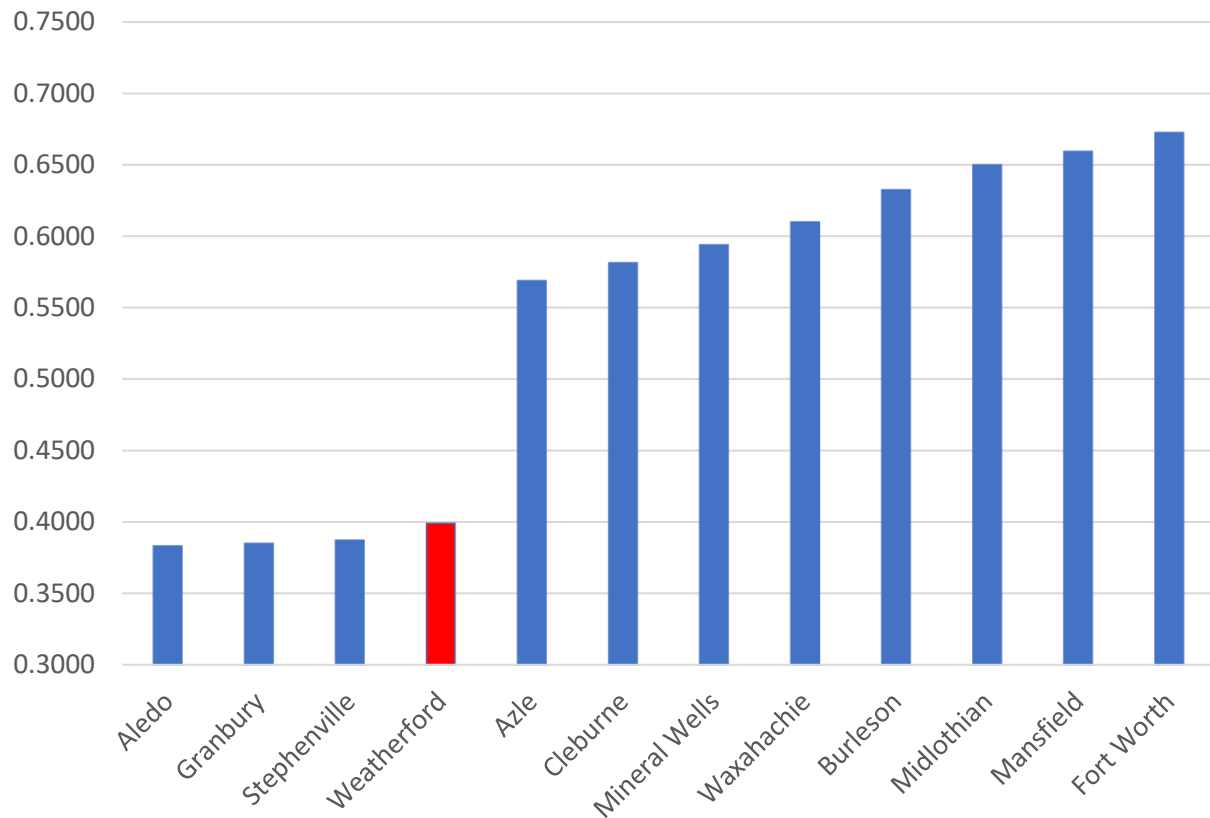
## Overlapping Tax Rates

At \$0.3990 per \$100 valuation, the city's tax rate makes up approximately 20% of the total tax rate paid by Weatherford residents. Below is a chart showing how those tax rates are distributed.



## 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 FY24 tax rates for these comparison cities. 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

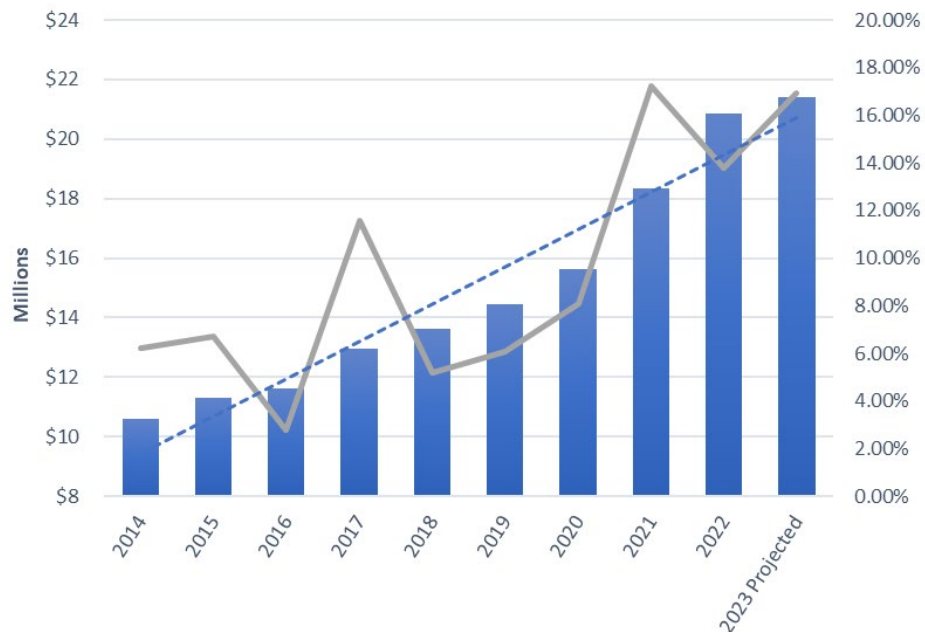
## Revenue Calculations

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 \$21.0 million in sales tax revenue during FY24 and will utilize \$19.0 million of that for its ongoing budget. The remaining \$2.0 million has been earmarked for non-recurring purchases.

FY22 Actual	20,844,887
FY23 Adopted	18,961,124
Estimated End of Year Total Collections	21,422,599
Build in Sustainable Growth	19,041,701
Variable Growth (for one-time funding)	2,019,699
FY24 Adopted	21,061,400

## Historical Sales Tax Collections

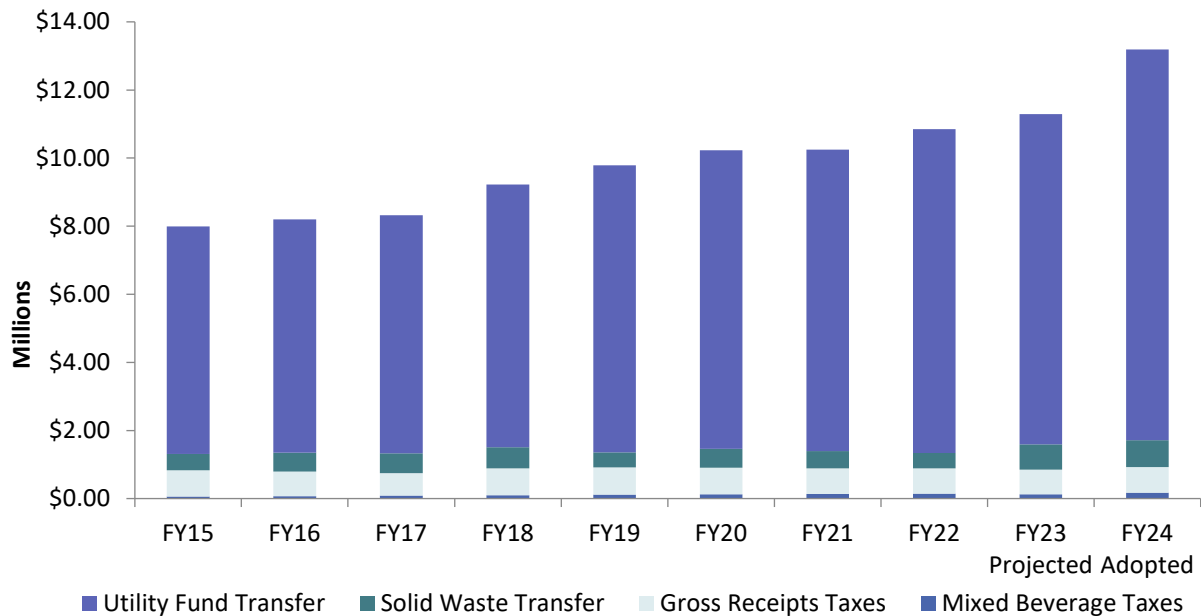


## Transfers & Other Sources (General Fund)

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.

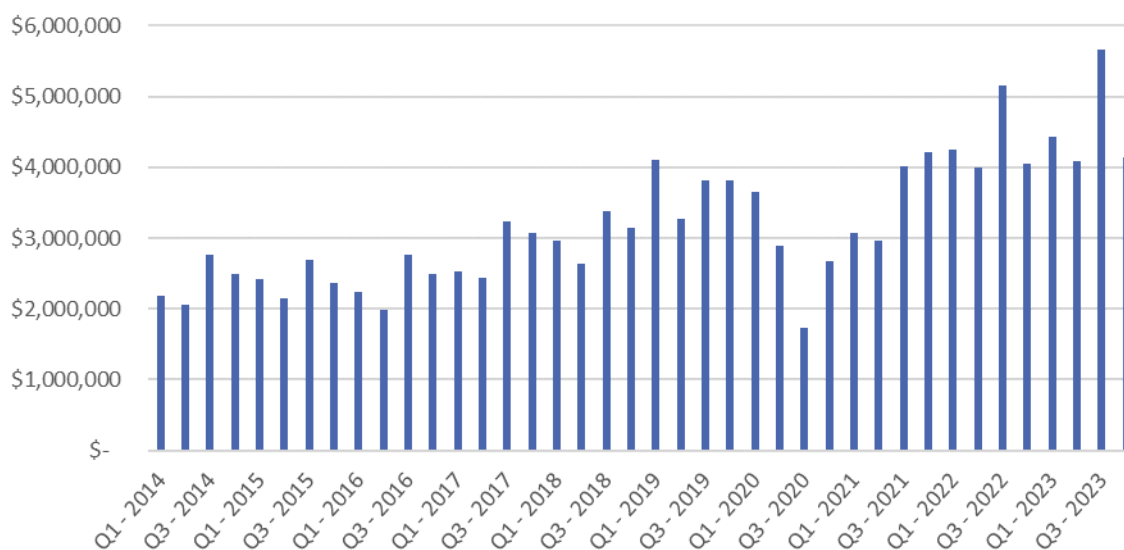
Because of the extremely unpredictable nature of this revenue stream, Weatherford budgets for little to no growth for hotel occupancy tax revenues. For FY24, the revenue projected breaks down as follows:

FY23 Budget	1,000,000
FY23 Projection	1,388,867
FY24 Budget	1,350,000

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

	FY24			
	Q1	Q2	Q3	Q4
Taxable Receipts	\$ 5,000,000	\$ 4,400,000	\$ 5,250,000	\$ 4,500,000
Taxes	\$ 350,000	\$ 310,000	\$ 370,000	\$ 320,000

## Historical Quarterly Taxable Hotel Receipts



## Historical Quarterly Taxable Receipts Crosstabs

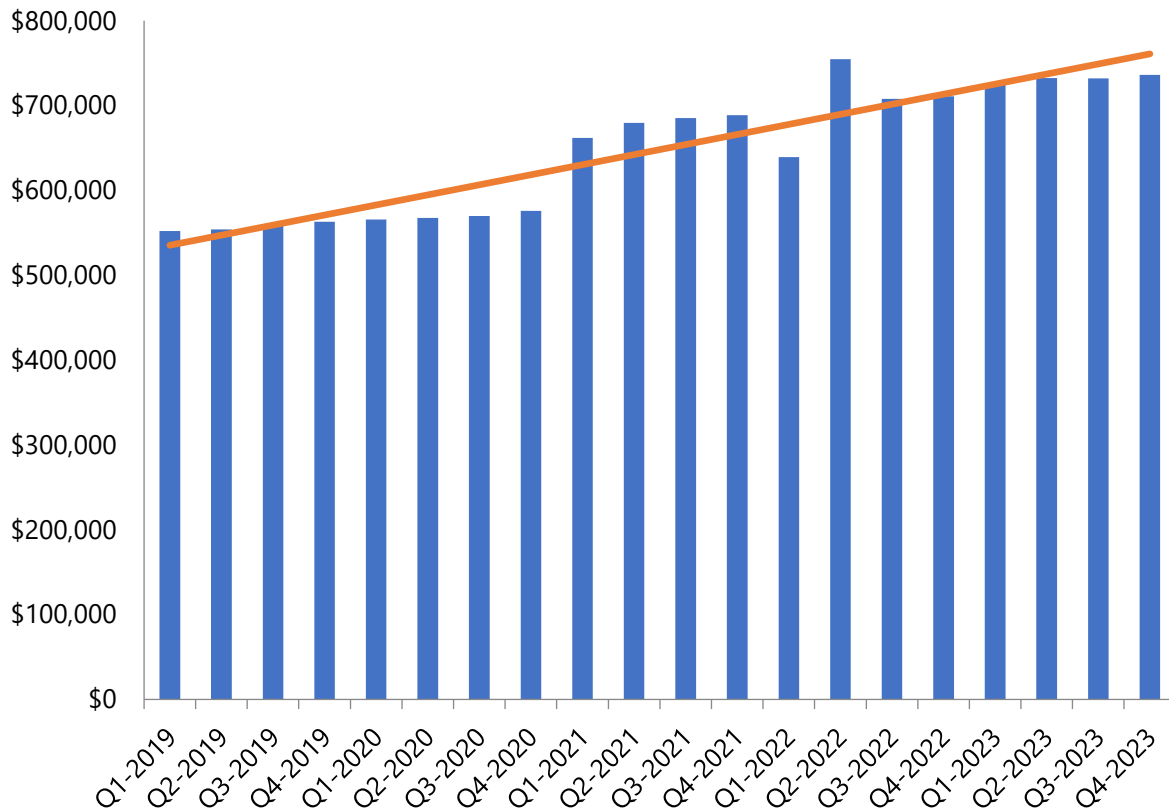
	Q1	Q2	Q3	Q4
FY 2014	2,190,129	2,059,002	2,757,917	2,485,278
FY 2015	2,417,243	2,145,147	2,693,490	2,358,259
FY 2016	2,246,183	1,981,608	2,773,004	2,494,866
FY 2017	2,522,425	2,446,215	3,232,249	3,074,243
FY 2018	2,973,198	2,636,303	3,380,254	3,148,530
FY 2019	4,111,252	3,271,766	3,811,297	3,806,900
FY 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	4,048,535
FY 2023	4,427,245	4,090,195	5,656,127	4,135,659

# 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 FY24, The City of Weatherford has budgeted approximately \$2.9 million in Garbage Fees collected.

## Historical Collections

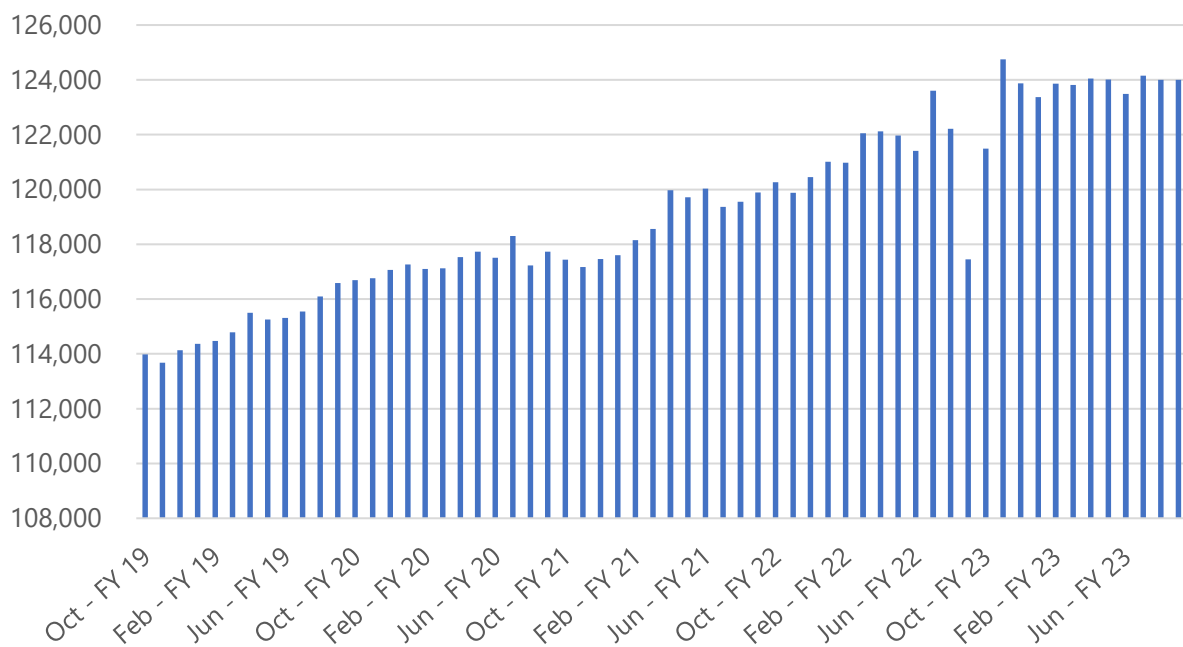


# Stormwater Fees

## Revenue Calculations

Budget for FY24 breaks down to \$124,000 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

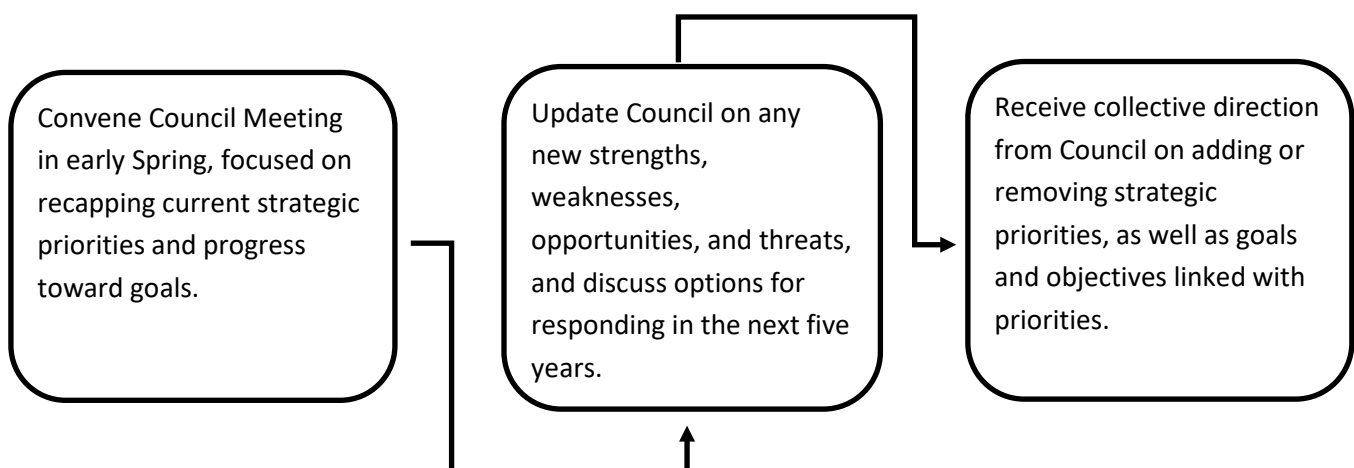
- Maintain & expand revenue sources
- Explore other uses—especially a concert venue—at 1st Monday Trade Days
- Upgrade utility and infrastructure standards
- Better manage tourism opportunities
- Establish an entertainment district downtown
- Do a new comprehensive plan
- Establish a new vision for Downtown, 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 <sup>st</sup> 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 FY24.
- 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.
  - Utilizing the maintenance & operations property tax rate 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. The City has partnered with Downtown Weatherford Inc. for revitalization of the downtown square; promoting new events, recruiting new retail establishments and adding more dining options.
- During FY16, staff created a new position to assist with organizing development and revitalization in Weatherford's downtown area. The Economic Development Assistant 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 FY24, approximately one-tenth 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 FY24, 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 FY24. The City increased rates in FY23 for the first time 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.



# FY24 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

March 26  
– April 4

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 8

6

## **Presentation of FY24 City Manager's Proposed Budget**

The City Manager's FY24 Proposed Budget is presented to the City Council and made available for public inspection.

August 8

7

**Tax Rate Proposed by City Council**

City Council voted to propose a tax rate for the FY24 Weatherford Budget.

August  
22

8

**Public Hearing Held on Budget**

Following the required notices, a public hearing is held on the FY24 Proposed Budget.

Aug  
22

9

**Public Hearing Held on Tax Rate**

Following the required notices, a public hearing is held on the FY24 proposed tax rate.

Sep  
12

10

**Council Adopts the FY24 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  
12

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 FY24, discussing ways to improve the process for the next budget cycle.

Oct  
2023

12

**Adopted Budget Document Published**

Council changes are incorporated into the final budget document, which is published and made available to the public.

Oct  
2023

# Budget Process & Methodology

This budget document serves as the annual operating plan for the City of Weatherford during the fiscal year beginning October 1, 2023 and ending September 30, 2024 (FY24).

The funding choices made for FY24 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 FY24 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 FY23, 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 FY24 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 was the first year in five years the City has increased the cost to employees to maintain benefits.

**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, expanding street maintenance, completing the renovation the City's Hall, and making small-scale repairs and renovations to various City 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 \$2.2 million for FY24.

**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 \$585K to meet projected costs associated with retirements. This forward thinking will prove wise and useful to the City for a number of years.

## FY24 Budget Process

In January of 2013, the City enlisted a strategic planning consultant to assist with the development of a Strategic Plan. 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 plan is, developed in 2013, is 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 is scheduled to approve the FY24 General City Budget on September 12, 2023.

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 FY24 proposed 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 \$858,229 in vehicle replacement costs based on the fleet replacement schedule. Additionally, \$150,787 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
Animal Services	Replace AS Officer Truck	60,000
Facilities	Fire Station #1 Exhaust System	41,365
Facilities	Old City Hall Roof Replacement	90,000
Parks	Install and maint new fountain @ Clear Lake	70,000
Parks	Replace Parks mower	12,000
Police	Scheduled replacement of 6 unmarked vehicles	500,000
Public Works	Replace Backhoe	120,000
Public Works	Replace Street Maintenance Truck	60,000
Public Works	Active Transportation Grant Match	250,000
Public Works	Safe Streets Grant Match	60,000
Public Works	Street Rehab and Maintenance	3,000,000

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 FY21	Actual FY22	Actual FY23	Adopted FY24
<b>City Administration</b>				
City Manager	1	1	1	1
Assistant City Manager	2	2	3	2
City Secretary	1	1	1	1
Executive Assistant	1	1	1	1
Receptionist	1	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>6</b>
<b>City Attorney</b>				
City Attorney (contract)	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>City Council</b>				
Mayor	1	1	1	1
Council Member	4	4	4	4
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Communication &amp; Marketing</b>				
Director of Communications & Marketing	1	1	1	1
Communications & Marketing Coordinator	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Finance</b>				
Finance Director	1	1	1	1
Assistant Finance Director	1	0	0	0
Accountant II	1	0	0	0
Staff Accountant	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Budget Coordinator	0	1	1	1
Payroll Coordinator	0	0	1	1
Purchasing Coordinator	1	1	1	1
<b>Total</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>6</b>

## General Fund Authorized Positions

	Actual FY21	Actual FY22	Actual FY23	Adopted FY24
<b>Municipal Court</b>				
Court Administrator/Clerk of Court	1	1	1	1
Sr Deputy Clerk	1	1	1	1
Asst Court Administrator	1	1	0	0
Juvenile Case Mgr	0	0	1	1
Court Clerk	0	0	0	0
Municipal Judge (contract)	2	2	2	2
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Human Resources</b>				
Director of HR	1	1	1	1
Assistant Director of HR	1	1	1	1
HR Generalist	1	1	0	0
HR Analyst	0	0	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Information Technology</b>				
Director of IT	1	1	1	1
Assistant Director of IT	1	1	0	0
GIS Coordinator	1	1	1	1
GIS Analyst	1	1	1	1
Network Supervisor	1	1	1	1
Network Administrator	1	1	0	0
Systems Analyst	1	1	1	2
Business Analyst	1	1	1	0
Service Desk Coordinator	0	0	0	1
IT Specialist	1	1	2	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>8</b>
<b>Fleet Maintenance</b>				
Senior Mechanic	0	0	0	0
Mechanic	0	0	0	0
Fleet Manager	1	1	0	0
Fire Apparatus Mechanic (PT)	1	1	0	0
<b>Total</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>

## General Fund Authorized Positions

	Actual FY21	Actual FY22	Actual FY23	Adopted FY24
<b>Economic Development</b>				
Economic Development Director	1	1	0	0
Economic Development Assistant Director	0	0	1	1
Economic Development Coordinator	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Development &amp; Neighborhood Services</b>				
Director of DNS	1	1	1	1
Development Coordinator	0	0	0	0
Administrative Assistant	0	0	0	0
Planner I	1	1	2	2
Senior Planner	0	0	1	1
Planning Tech	2	2	0	0
Permit Tech	0	0	1	2
Building Official	1	1	1	1
Building Inspector I	0	0	0	0
Building Inspector II	1	1	1	1
Building Inspector III	1	1	1	1
Development Clerk	2	2	1	0
Plans Coordinator	1	1	1	1
Lead Code Enforcement Officer	1	1	1	1
Code Enforcement Officer I	2	2	2	2
Code Enforcement Officer II	0	0	1	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>14</b>
<b>Library</b>				
Director of Library	1	1	1	1
Sr Library Clerk	2	2	2	2
Sr Library Clerk (PT)	0	0	0	0
Reference Librarian	1	1	1	1
Library Clerk	2	2	2	2
Librarian (PT)	1	1	1	1
Office Coordinator	1	1	1	1
Library Tech Supervisor	1	1	1	1
Library Clerk (PT)	3	3	3	3
Librarian II	1	1	1	1
Librarian I	1	1	1	1
Library Associate	0	0	0	0
Library Associate (PT)	1	1	1	1
Library Circulation Clerk	0	0	0	0
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>

## General Fund Authorized Positions

	Actual FY21	Actual FY22	Actual FY23	Adopted FY24
<b>Parks &amp; Properties</b>				
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	0	0
<b>Total</b>	<b>19</b>	<b>19</b>	<b>14</b>	<b>14</b>
<b>Recreation</b>				
Director of Parks & Recreation	1	1	1	1
Assistant Director of Parks & Recreation	1	1	0	0
Recreation Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Finance Specialist	0	0	1	1
Clerical Assistant (PT)	2	2	2	2
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Fire Operations</b>				
Fire Chief	1	1	1	1
Assistant Fire Chief	0	0	0	0
Operations Chief	1	1	1	1
Battalion Chief	3	3	2	2
Fire Captain	3	3	4	4
Fire Lieutenant	9	9	8	8
Driver/Engineer	12	12	12	12
Firefighter-EMT	27	27	28	31
Finance Specialist	1	1	1	1
Fire Apparatus Mechanic (PT)	0	0	0	0
<b>Total</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>60</b>
<b>Fire Prevention</b>				
Fire Marshal	1	1	1	1
Deputy Fire Marshal	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## General Fund Authorized Positions

	Actual FY21	Actual FY22	Actual FY23	Adopted FY24
<b>Police</b>				
Director of Public Safety/Police Chief	1	1	0	0
Background Investigator (PT)	1	1	1	1
TCO (PT)	0	0	0	0
Commander	3	3	3	3
Sergeant	10	10	10	10
Corporal	12	13	12	13
Court Bailiff	1	1	1	1
Deputy Chief	1	1	1	1
Finance Specialist	1	1	1	1
Officer	33	34	35	41
Reserve Officer (PT)	5	5	5	5
Special Services Coordinator	1	1	1	1
Property & Evidence Tech	1	1	1	1
Lead TCO	0	0	1	1
TCO	12	12	11	11
TCO/TAC	2	2	2	2
Lead Records Clerk	0	0	0	1
Records Clerk	3	3	3	4
Fleet Coordinator (PT)	1	1	1	1
Support Services Manager	1	1	1	1
<b>Total</b>	<b>89</b>	<b>91</b>	<b>90</b>	<b>99</b>
<b>Emergency Management</b>				
Emergency Management Coordinator	0	1	1	1
<b>Animal Services</b>				
Director of Municipal & Community Services	1	1	1	1
Animal Services Manager	1	1	1	1
Animal Control Officer Supervisor	0	0	1	1
Sr Animal Control Officer	1	1	0	0
Sr Animal Care Tech	1	1	0	0
Sr Animal Vet Tech	1	1	1	1
Sr Animal Care Specialist	1	1	0	0
Animal Control Officer	2	2	2	2
Animal Service Vet Tech	1	1	2	2
Animal Care Tech	4	4	4	4
Outreach Engagement Officer	0	0	1	1
Animal Services Operating Manager	1	1	0	0
Animal Services Coordinator	0	0	1	1
Animal Care Tech Supervisor	0	0	1	1
Veterinarian	0	0	1	1
<b>Total</b>	<b>14</b>	<b>14</b>	<b>16</b>	<b>16</b>

## General Fund Authorized Positions

	Actual FY21	Actual FY22	Actual FY23	Adopted FY24
<b>Facilities Maintenance</b>				
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Tech	1	1	1	1
Lead Custodian	1	1	0	0
Custodian	2	2	2	2
Custodian (PT)	1	1	0	0
<b>Total</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>4</b>
<b>Public Works</b>				
Director of PW	1	1	1	1
Director of Capital Improvement Projects	1	1	0	0
Assistant Director Operations	0	0	1	1
Civil Engineer	1	1	0	0
Operations Manager	1	1	1	1
Office Assistant	1	1	1	1
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	0	0	0	1
Traffic Maintenance Worker (PT)	1	1	1	0
<b>Total</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>20</b>
<b>Total General Fund</b>	<b>283</b>	<b>286</b>	<b>281</b>	<b>289</b>

### Special Events Authorized Positions

	Actual FY21	Actual FY22	Actual FY23	Adopted FY24
<b>Special Events</b>				
Special Events Manager	0	1	1	1
Events and Marketing Supervisor	0	0	1	1
Special Events Coordinator	2	1	0	0
Event Attendant (PT)	6	5	5	5
Event Assistant (PT)	0	1	1	1
Clerical Assistant (PT)	1	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

### Chandor

Event Assistant	1	1	1	1
Event Assistant – PT	1	1	1	1
Senior Groundskeeper	1	1	1	1
Groundskeeper	1	1	1	1
<b>Total</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>4</b>

### Solid Waste Authorized Positions

	Actual FY21	Actual FY22	Actual FY23	Adopted FY24
<b>Municipal &amp; Community Services</b>				
Assistant Director of Municipal & Comm Svcs	1	1	1	1
Administrative Assistant	1	1	0	0
Finance Specialist	0	0	1	1
Crew Leader	0	0	1	1
Sanitation Manager	1	1	1	1
Senior Sanitation Driver	0	0	0	0
Sanitation Driver	4	4	1	1
Sanitation Loader	9	9	12	12
Sr Sanitation Loader	0	0	1	1
Heavy Equipment Operator	3	3	4	4
<b>Total</b>	<b>19</b>	<b>19</b>	<b>22</b>	<b>22</b>

# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	\$ 17,492,740	\$ 23,313,988	\$ 25,451,667	\$ 25,451,667	\$ 21,008,622
<b>Revenues</b>					
Property Taxes	9,440,460	10,233,593	11,063,560	10,725,901	12,614,063
Sales Taxes	18,323,484	20,844,887	18,961,124	21,422,599	21,061,689
Other Taxes	921,821	966,626	975,000	976,355	975,000
Licenses	1,515,217	1,490,169	879,000	944,647	790,000
Intergovernmental Revenue	3,300,777	2,226,912	2,013,282	1,615,916	2,173,000
Service Charges	514,793	679,740	554,150	525,772	514,150
Fines & Forfeitures	229,746	340,903	350,250	365,218	350,500
Miscellaneous Revenue	368,087	240,266	261,425	252,943	253,970
Transfers & Other Sources	5,594,270	5,734,791	12,367,936	13,402,409	7,898,924
Intragovernmental Services	3,759,004	4,299,758	4,374,695	4,374,695	4,303,965
<b>Total Revenues</b>	<b>43,967,659</b>	<b>47,057,646</b>	<b>51,800,422</b>	<b>54,606,454</b>	<b>50,935,261</b>
<b>Expenditures</b>					
City Administration	974,360	1,362,078	2,221,871	2,250,661	1,858,744
City Attorney	294,065	287,011	441,590	409,171	441,990
City Council	34,141	29,690	24,943	16,353	24,943
Communications & Marketing	256,735	288,308	322,255	333,249	338,681
Economic Development	927,293	449,799	1,302,592	695,006	1,604,318
Finance	581,810	545,691	687,536	673,817	799,377
Municipal Court	303,693	338,721	315,924	324,527	338,403
Fire Department					
Fire Admin	6,885,830	7,948,184	9,139,550	9,000,393	10,027,506
Fire Prevention	265,640	376,761	305,391	318,415	325,510
Emergency Management	215,201	336,982	435,557	436,794	401,933
Human Resources	522,200	529,624	618,517	550,832	614,423
Information Technology	3,375,538	3,393,849	3,497,953	3,239,888	3,420,107
Library	984,756	1,037,075	1,091,658	1,133,269	1,133,671
Municipal & Community Services					
Animal Shelter	1,376,480	1,581,842	1,660,699	1,608,191	1,753,359
Fleet Maintenance	169,228	11,201	-	301	-
Non Departmental	1,530,669	4,507,564	16,192,404	16,185,730	3,549,988
Parks & Recreation					
Parks & Properties	1,697,893	2,088,652	2,114,100	2,213,081	2,219,053
Recreation	759,866	918,678	898,018	721,828	851,475
Facilities Maintenance	1,215,941	928,472	1,395,796	1,513,168	1,254,437
Development & Neighborhood Services	1,257,419	1,629,368	1,793,827	1,558,545	1,567,395
Police Department	9,612,024	10,587,209	10,777,333	10,979,197	12,210,854
Public Works	4,905,626	5,743,207	5,344,307	4,887,082	6,199,647
<b>Total Expenditures</b>	<b>38,146,410</b>	<b>44,919,968</b>	<b>60,581,821</b>	<b>59,049,499</b>	<b>50,935,814</b>

# General Fund Summary

	Actual FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
Total Revenues	43,967,659	47,057,646	51,800,422	54,606,454	50,935,261
Total Expenditures	38,146,410	44,919,968	60,581,821	59,049,499	50,935,814
Over/(Under)	5,821,249	2,137,678	(8,781,399)	(4,443,045)	(553)
Ending Fund Balance	\$ 23,313,988	\$ 25,451,667	\$ 16,670,268	\$ 21,008,622	\$ 21,008,068
Ending Days	225.17	237.90	139.23	175.47	156.76

Sales Tax Freeze	2,019,988
One-Time Expenses	2,019,988

Ongoing Revenues	48,915,273
Ongoing Expenses	48,915,826
Operating Surplus	(553)

Daily Cost	\$134,016
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Balance	\$21,008,068
Ending Days	156.76
Comp Absences Reserve	\$585,246
90 day Reserve	\$12,061,437
30 Day Council Preference	\$4,020,479
Available	\$4,340,907

# General Fund Summary (cont.)

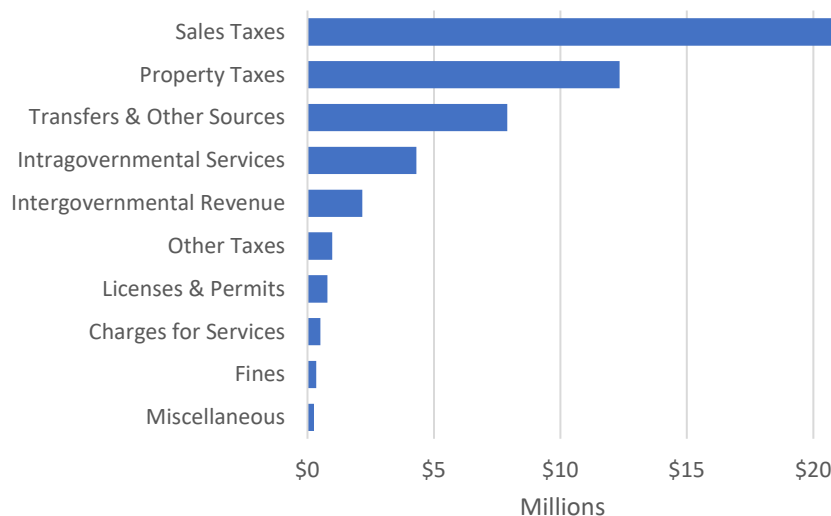
Revenues are comprised of general taxes (ad valorem, sales, and franchise), service charges, intergovernmental transfers and grants, fines, and transfers from other city funds.

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 81.5% of the total annual revenue.

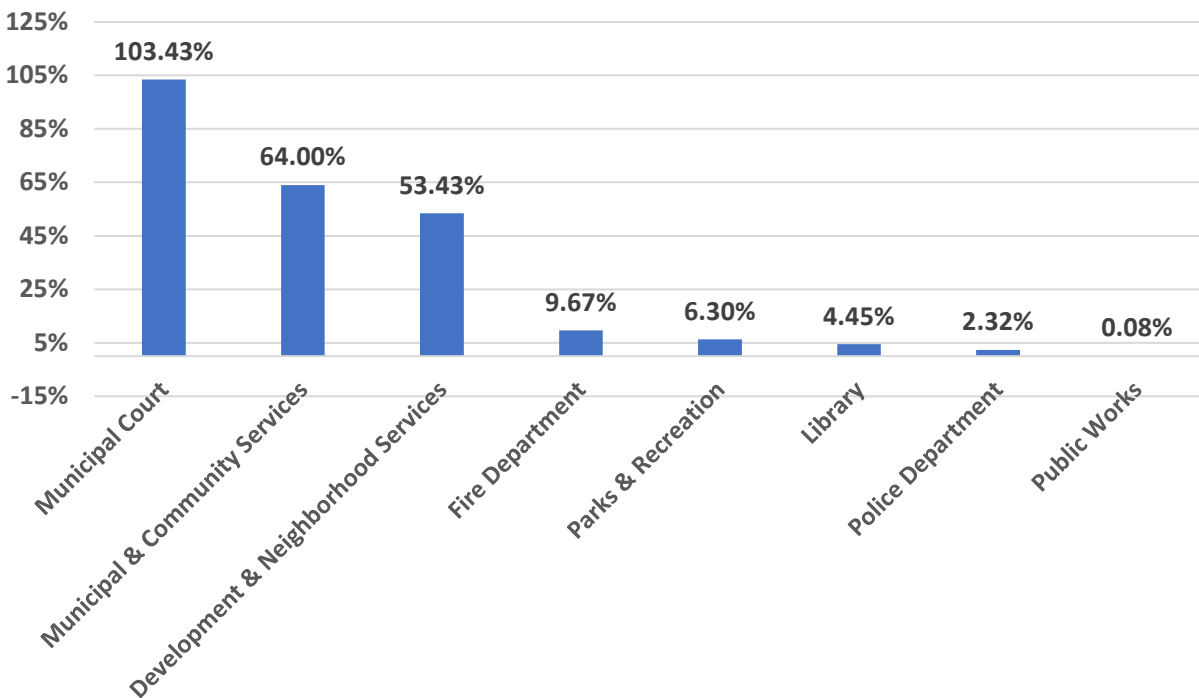
### General Fund Revenue Sources by Category



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 \$12.3 million, or 24.3% of the City's operating revenue, is from taxes on property. In contrast, sales taxes generate 41.6% 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



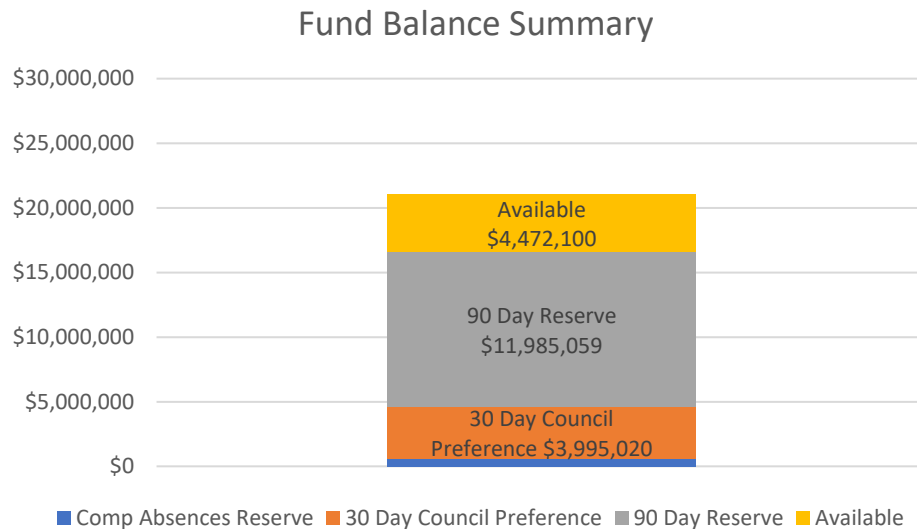
Overall, approximately 8.1% of the General Fund is covered through direct department-generated revenues, interlocal agreements, or other grants. This figure has been consistent for several years, indicating that self-supporting revenue has kept pace with cost increases.

## 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.

<b>Department</b>	<b>Ongoing Budget</b>	<b>% of Total</b>
Police Department	\$ 12,210,854	24.96%
Fire Department	10,353,016	21.16%
Public Works	6,199,647	12.67%
Information Technology	3,420,107	6.99%
Parks, Properties & Recreation	4,324,965	8.84%
Municipal & Community Services	1,753,359	3.58%
Non-Departmental	2,825,000	5.79%
Development & Neighborhood Services	1,567,395	3.20%
City Administration	1,558,744	3.19%
Library	1,133,671	2.32%
Finance	799,377	1.63%
Human Resources	614,423	1.26%
Economic Development	604,318	1.24%
Emergency Management	401,933	0.82%
Municipal Court	338,403	0.69%
City Attorney	441,990	0.90%
Communications & Marketing	338,681	0.69%
City Council	24,943	0.05%
<b>Total ongoing budget</b>	<b>\$ 48,915,826</b>	

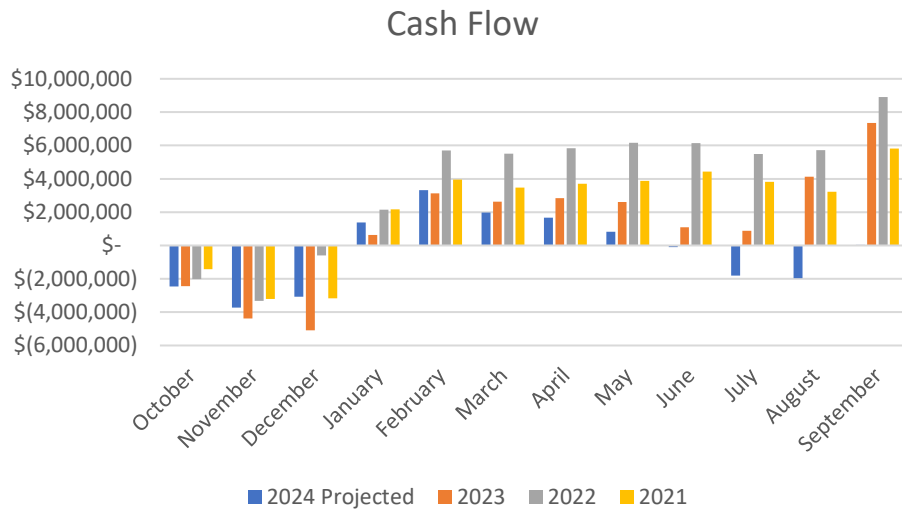
## Fund Balance Summary



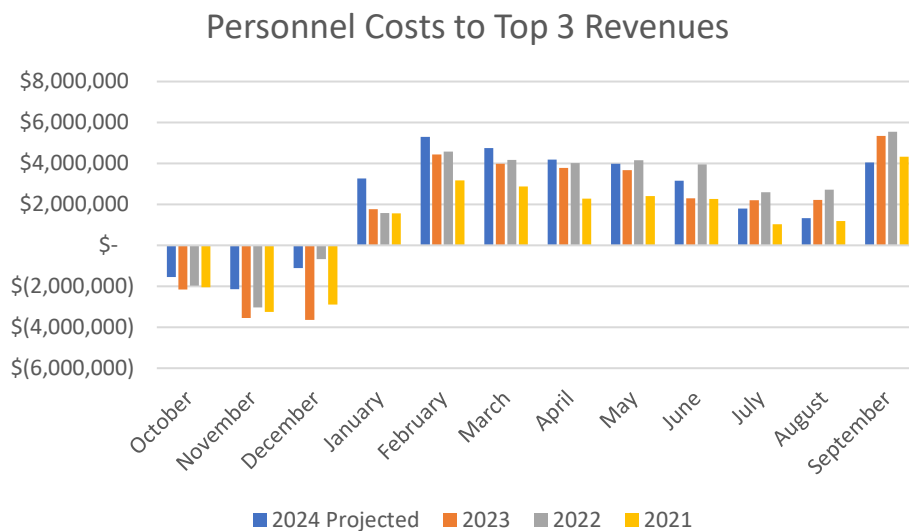
While the City's formal reserve policy is to keep 90 days' worth of operating costs on hand, it has been the practice to maintain at least 120 days. These reserves are set aside as a rainy-day fund in the event of economic downturns, major natural disasters, or other unforeseen events. The cost-per-day is calculated by taking the total operating (ongoing) costs for the fund and dividing by 365. For FY24, that total is \$133,167. To achieve 120 days of coverage, the General Fund would need \$16.0 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 quarter, evens out in the third and fourth quarters.



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 a very similar trajectory as the overall cash-flow chart on the chart above.



# 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.

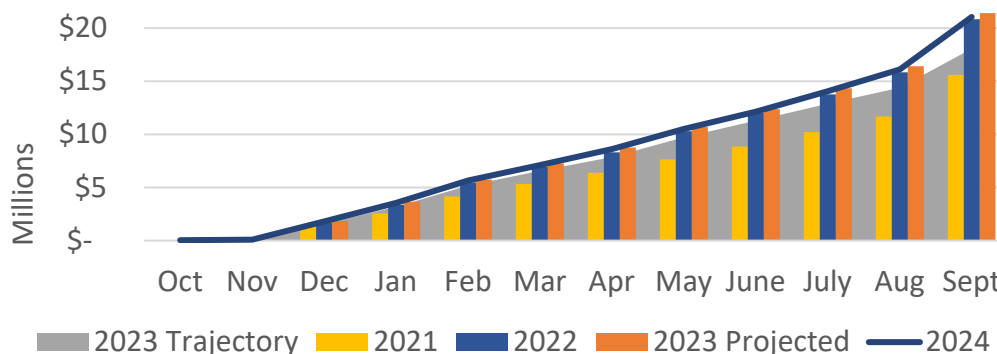
Major revenue items were projected in detail using trend analysis, including property and sales taxes, and transfers from other funds. Property taxes were projected by evaluating assessed value trends and taking into account any development projects underway or scheduled for completion during the forecast 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 4.2% from last fiscal year, and 11.1% from the City's initial budget trajectory. The graph below shows the FY23 trajectory (the area in gray) based on previous years' collections, compared with the FY22 actuals (dark blue bar), FY23 projection (orange bar) and the FY24 proposed 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 \$21.4 million.

To help maintain our financially beneficial position, staff will continue to be conservative with sales tax revenue. In light of that strategy, the FY24 adopted budget assumes sales tax growth of 1% over FY22. 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 inflation issues and recession fears 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 unemployment begins to creep back up, the federal funds rate is still increasing to combat high inflation and the general uncertainty felt by the community is still present as we approach FY24. 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--\$21.1m in the case of FY24. However, only a portion of the sales tax is relied upon for recurring expenditures--\$19.0m 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:       \$19,041,701 (this is the amount the City will use for recurring operations)

Sales Tax increment:     \$2,019,699 (this is the amount the City will use for non-recurring items)

Full FY24 Sales Tax:     \$21,061,400 (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 proposed baseline does represent a large increase over the previous baseline of \$17.2m, there are a number of reasons that staff feels this recommendation is optimal for the City:

- A baseline of \$19.0m with a buffer of \$2.0m 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 \$20.1m. 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. FY24'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*

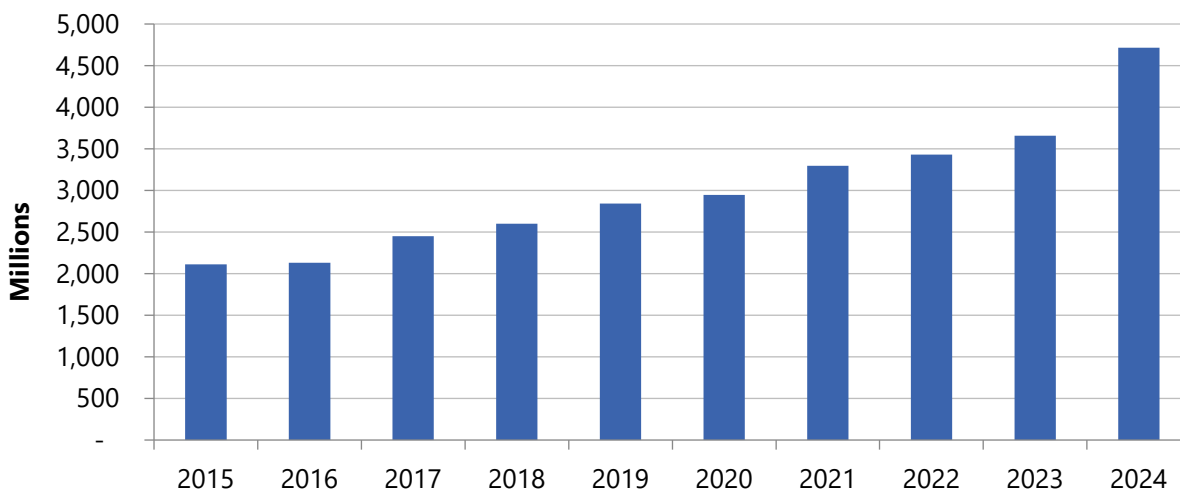
In June of 2019, the governor signed into law Senate Bill 2, which lowers all Texas cities' Voter-Approved Tax (or rollback) rates from 8% over the No-New Revenue Tax Rate (or effective rate) to 3.5%. Under previous law, cities had been able to raise a maximum of 8% more than the previous year on properties that existed for both years. The new law that went into effect January 1, 2020, affecting our FY24 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 FY24, the City has opted to base this budget on a rate of \$0.3990 per \$100 valuation, \$0.0575 lower than the FY23 adopted rate. This rate along with a large amount of new construction will add \$1.6m 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 \$0.1174 lower than the Voter-approved rate, the City will be able to utilize the unused increment rate of \$0.1174 for a rolling three year period, if needed.

### *Property Tax—Growth Considerations*

Over the past ten years, the city has seen average annual assessed value growth of approximately 9.5%. 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 to 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:

	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>
	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Revenues</b>	50,935,261	51,531,741	53,199,848	54,109,494	55,035,991
<b>Expenses</b>	50,935,814	51,891,711	53,189,004	54,518,729	55,881,697
<b>Over/(Under)</b>	<b>(\$553)</b>	<b>(\$359,970)</b>	<b>\$10,844</b>	<b>(\$409,235)</b>	<b>(\$845,706)</b>
<b>Recurring Revenues</b>	48,915,273	49,383,449	51,008,590	51,874,411	52,756,206
<b>Recurring Expenses</b>	48,915,826	48,891,711	50,189,004	51,518,729	52,881,697
<b>Operating Capacity</b>	<b>(\$553)</b>	491,737	819,586	355,681	<b>(\$125,491)</b>
<b>Beg. Bal</b>	<b>\$21,008,620</b>	<b>\$21,037,424</b>	<b>\$20,677,454</b>	<b>\$19,913,298</b>	<b>\$18,729,062</b>
<b>Ending Bal</b>	<b>\$21,008,068</b>	<b>\$20,677,454</b>	<b>\$20,688,298</b>	<b>\$19,504,062</b>	<b>\$17,883,356</b>

As you can see, Weatherford’s operating capacity increases 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 2027, 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 FY24*

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 its completion, continues downtown renovations, began the much-needed renovation of Fire Station #1 and restructured the fleet replacement schedule and funding plan to include all City vehicles and equipment.

FY23 the new public safety building was completed, downtown renovations continue in the third quad improvement project, continued the much-needed renovation of Fire Station #1 and completed several land purchases that required for future development and recreational projects.

### *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:

- Continue major downtown renovations,

- Expanding the trail system thought out the City,

- Planning for new access points to the interstate,

- Identifying additional funding to properly maintain aging infrastructure and prevent deterioration,

- And invest in the community's quality of life with the construction of a hotel convention center and major recreational facilities.

- Facility renovations and remodels

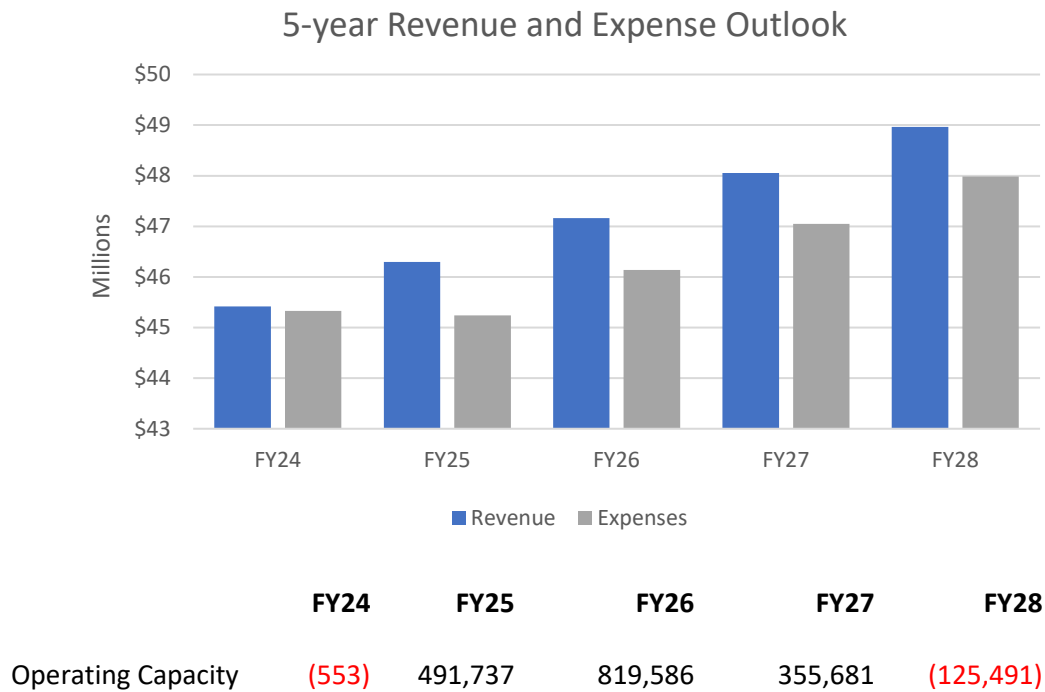
All together, these needs exceed \$100 million in estimated costs. In order to adequately address these key needs, staff will have to look at using a combination of debt funding and cash.

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. Staff will begin looking at various funding options, such as cash funding, partnerships with other entities, and voter-approved debt, to plan for these major initiatives.

# 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 (\$2,106,169 or 10%) for operations, per the City’s capital improvement plans.



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 \$133,167/day to \$144,881/day, a 9% 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 FY24, 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 FY24 and FY28 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 FY24 budget however the fund is currently underfunded by approximately \$6.9 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 FY28, 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

	FY24 Adopted Budget	FY24 Position Count
<b>Internal Services</b>		
<b>Organizational Management</b>		
City Administration	1,858,744	6
City Attorney	441,990	1
City Council	24,943	5
Finance	799,377	6
Human Resources	614,423	3
Non Departmental	3,549,988	0
<b>Total Organizational Management</b>	<b>7,289,465</b>	<b>21</b>
<b>Asset Management</b>		
Information Technology	3,420,107	8
Facilities Maintenance	1,254,437	4
<b>Total Asset Management</b>	<b>4,674,544</b>	<b>12</b>
<b>Total Internal Services</b>	<b>\$11,964,009</b>	<b>33</b>
<b>External Services</b>		
<b>Growth &amp; Development</b>		
Communications & Marketing	338,681	2
Economic Development	1,604,318	2
Development & Neighborhood Services	1,567,395	14
<b>Total Growth &amp; Development</b>	<b>3,510,394</b>	<b>18</b>

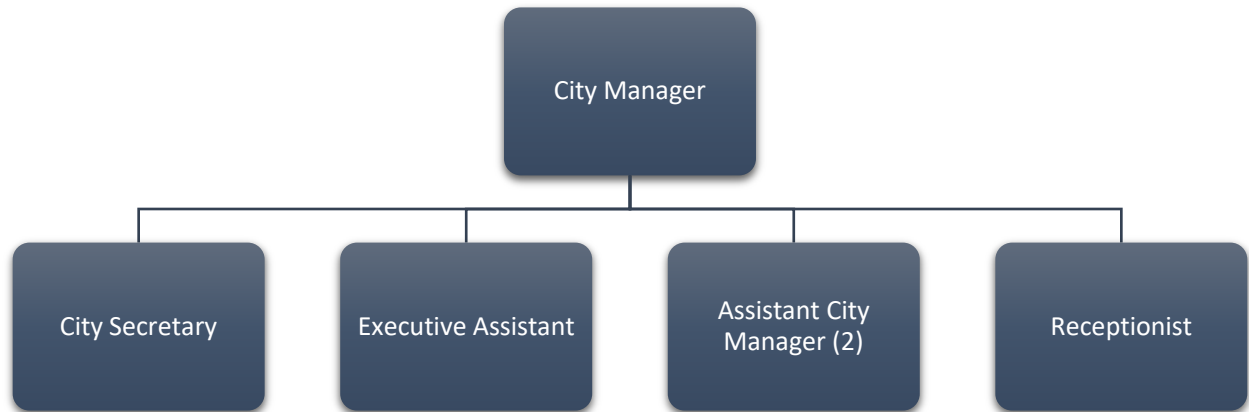
## General Fund Departments and Programs

	FY24 Adopted Budget	FY24 Position Count
<b>Infrastructure</b>		
Administration	742,975	4
Streets	5,456,672	16
<b>Total Infrastructure</b>	<b>6,199,647</b>	<b>20</b>
<b>Community Quality</b>		
Library	1,133,671	15
Parks & Properties	2,219,053	14
Recreation	851,475	6
<b>Total Community Quality</b>	<b>4,204,199</b>	<b>35</b>
<b>Public Safety</b>		
Municipal Court	338,403	5
Fire Admin	10,027,506	60
Fire Prevention	325,510	2
Emergency Management	401,933	1
Animal Shelter	1,753,359	16
Police Department	12,210,854	99
<b>Total Public Safety</b>	<b>25,057,565</b>	<b>183</b>
<b>Total External Services</b>	<b>\$38,971,805</b>	<b>256</b>
<b>Grand Total</b>	<b>\$50,935,814</b>	<b>289</b>

# Contact Information

City Attorney	303 Palo Pinto	(817) 598-4134	Mon-Fri: 8am - 5pm	Taylor, Olson, Adkins, Sralla & Elam (contract)
Code Enforcement/ Consumer Health	119 Palo Pinto	(817) 598-4338	Mon-Fri: 8am - 5pm	Kaleb Kentner
Communication & Marketing	303 Palo Pinto	(817) 598-4209	Mon-Fri: 8am - 5pm	Amy Borders
Economic Development	303 Palo Pinto	(817) 598-4279	Mon-Fri: 8am - 5pm	Ashley Seitz
Facilities Maintenance	802 E Oak	(817) 598-4212	Mon-Fri: 8am - 5pm	Ken Bean
Finance	303 Palo Pinto	(817) 598-4130	Mon-Fri: 7:30am - 5pm	Dawn Brooks
Fire Services	614 Fort Worth Hwy	(817) 598-4288	Mon-Fri: 8am - 5pm (on call 24/7)	Jonathan Peacock
Fleet Maintenance	303 Palo Pinto	(817) 598-4130	Mon-Fri: 7:30am - 5pm	Dawn Brooks
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	Erin Spicer
Municipal Court	303 Palo Pinto	(817) 598-4120	Mon-Fri: 7:30am - 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	614 Fort Worth Hwy	(817) 598-4320	Mon-Fri: 8am - 5pm (on call & Patrol 24/7)	Lance Arnold
Public Works	802 E Oak	(817) 598-4245	Mon-Fri: 8am - 5pm	Chad Marbut
Solid Waste	802 E Oak	(817) 598-4188	Mon-Fri: 8am - 5pm	Dustin Deel

# City Administration



## Position Summary

	FY21	FY22	FY23	FY24
City Manager	1	1	1	1
Assistant City Manager	2	2	3	2
City Secretary	1	1	1	1
Executive Assistant	1	1	1	1
Receptionist	1	1	1	1
<b>Total</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>6</b>

## Department Description

The City Manager is appointed by the City Council to be the administrative head of municipal government operations. The City Manager provides for the overall planning and control of City programs in accordance with City Council policies, the Municipal Code, and City Charter provisions. The City Manager accomplishes this through a leadership team consisting of three Assistant City Managers, one Executive Assistant, a City Secretary, and a Receptionist.

## Budget Summary

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 768,187	\$ 1,087,237	\$ 1,437,600	\$ 1,557,217	\$ 1,261,900
Supplies	27,561	44,019	30,480	26,897	18,020
Contractual	151,606	160,398	732,234	645,230	578,824
Capital	27,006	70,423	21,557	21,317	-
<b>Total</b>	<b>\$ 974,360</b>	<b>\$ 1,362,078</b>	<b>\$ 2,221,871</b>	<b>\$ 2,250,661</b>	<b>\$ 1,858,744</b>

## Budget Packages

Description	Ongoing	One-Time	Total
Granicus Boards & Commissions module	\$6,720	\$2,450	\$9,170
<b>Total</b>	<b>\$6,720</b>	<b>\$2,450</b>	<b>\$9,170</b>

# City Attorney

## Position Summary

	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
City Attorney (contract)	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## 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.

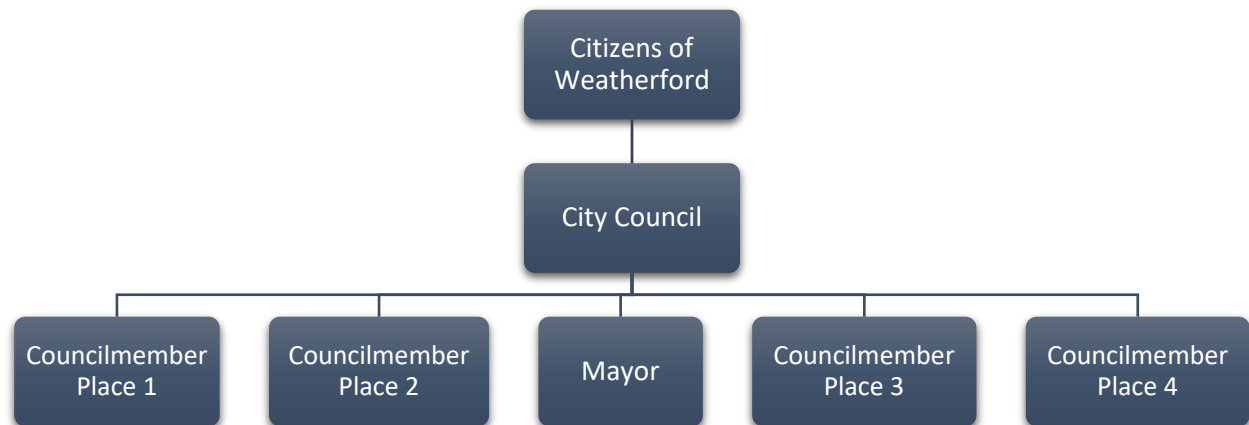
## Accomplishments

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

## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ 2,030	\$ -	\$ 205,400	\$ 300	\$ -
Supplies	-	-	-	-	-
Contractual	292,035	287,011	236,190	408,871	441,900
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 294,065</b>	<b>\$ 287,011</b>	<b>\$ 441,590</b>	<b>\$ 409,171</b>	<b>\$ 441,900</b>

# City Council



## Position Summary

	FY21	FY22	FY23	FY24
Mayor	1	1	1	1
Council Member	4	4	4	4
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## 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

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 18,508	\$ 11,050	\$ 4,200	\$ 3,980	\$ 4,200
Supplies	10,738	14,115	12,700	10,178	12,700
Contractual	4,895	4,525	8,043	2,195	8,043
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 34,141</b>	<b>\$ 29,690</b>	<b>\$ 24,943</b>	<b>\$ 16,353</b>	<b>\$ 24,943</b>

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# Communication & Marketing



## Position Summary

	FY21	FY22	FY23	FY24
Director of Communications & Marketing	1	1	1	1
Communications & Marketing Coordinator	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## 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 & 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.

## FY24 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	FY23
Number of communication channels managed/monitored (e.g. websites, social media, etc).	35	35	35
Social media engagement (City Facebook). Daily Impressions - <b>Impressions</b> are the number of times a post from your page is displayed.	1,716,225	1,302,266	1,670,000
Number of public service announcement videos produced.	95	103	68

# Communication & Marketing

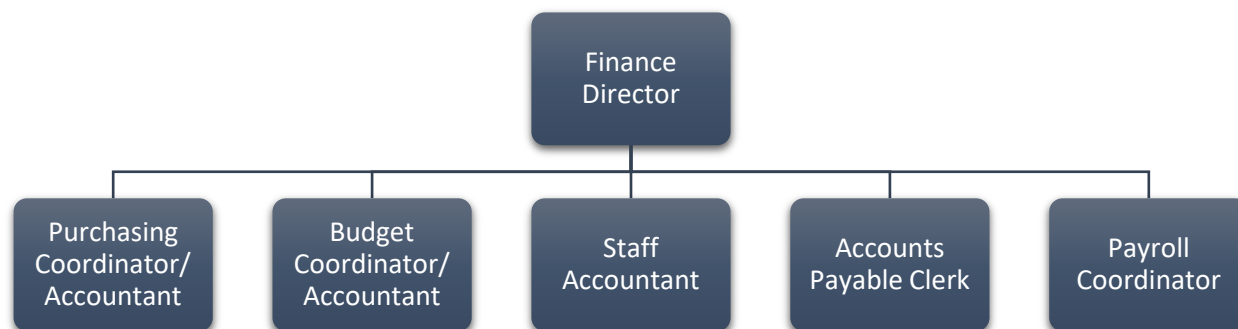
## Accomplishments

- ♦ Fill open Communications and Marketing Coordinator position.
- ♦ Produced 68 video productions.
- ♦ Increased Facebook “fans” by 10%.
- ♦ Increased video views by 42%.
- ♦ Performed drone safety course with FlightSafety International.

## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ 207,344	\$ 241,228	\$ 260,300	\$ 265,651	\$ 276,200
Supplies	27,288	17,167	8,030	8,766	19,560
Contractual	22,103	29,925	53,925	58,832	42,921
Capital	-	(12)	-	-	-
<b>Total</b>	<b>\$ 256,735</b>	<b>\$ 288,308</b>	<b>\$ 322,255</b>	<b>\$ 333,249</b>	<b>\$ 338,681</b>

# Finance



## Position Summary

	FY21	FY22	FY23	FY24
Finance Director	1	1	1	1
Assistant Finance Director	1	0	0	0
Accounting Manager	0	0	0	0
Accountant II	1	0	0	0
Staff Accountant	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Payroll Coordinator	0	0	1	1
Budget Coordinator	0	1	1	1
Purchasing Coordinator	1	1	1	1
<b>Total</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>6</b>

## 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 reports to City Council and the Municipal Utility Board.
- ◆ Focus on long-term financial and capital planning.
- ◆ Invest City's idle funds with the objectives of safety, liquidity, diversification, and yield.
- ◆ Ensure all vendors and employees are paid accurately and timely.
- ◆ Prepare accurate annual financial reports and quarterly reports that conform with established applicable standards.

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Implement Project and Grant Accounting	June 2024	Sustain
Create a 5-year Capital Improvement Program	August 2024	Infrastructure

## 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

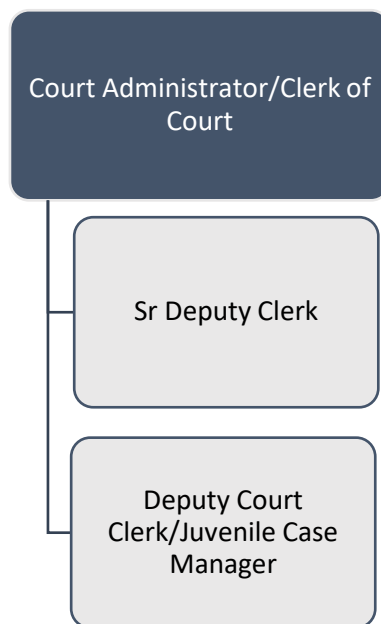
## Accomplishments

- ◆ Implemented the Utility Billing 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 09/30/21 (34th consecutive award), Popular Annual Financial Reporting Award (3<sup>rd</sup> consecutive award) and the Distinguished Budget Presentation Award (12<sup>th</sup> consecutive award).

## Budget Summary

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 500,942	\$ 497,660	\$ 632,300	\$ 633,196	\$ 717,300
Supplies	11,777	4,562	7,091	5,481	5,330
Contractual	45,901	43,469	48,145	35,141	76,747
Capital	23,190	-	-	-	-
<b>Total</b>	<b>\$ 581,810</b>	<b>\$ 545,691</b>	<b>\$ 687,536</b>	<b>\$ 673,818</b>	<b>\$ 799,377</b>

# Municipal Court



## Position Summary

	FY21	FY22	FY23	FY24
Court Administrator/ Clerk of Court	1	1	1	1
Sr Deputy Clerk	1	1	1	1
Asst Court Administrator	1	1	0	0
Juvenile Case Mgr	0	0	1	1
Municipal Judge (contract)	2	2	2	2
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## 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

- ◆ Implement Tyler's Online Record Search and online dockets.
- ◆ Begin process of updating court case management system.
- ◆ Transition court records to paperless with Tyler Content Manager or Laserfiche
- ◆ Transition to WPD's new electronic citation software, Tickets on the Go (TOTG)

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Authorize agreement with Tyler Technologies for Court Public Access (Online Records Search) and Content Manager Suite (paperless) and purchase 4 signature pads	09-30-2024	Communicate
Coordinate with WPD the implementation of TOTG including citation design, statutory warnings required on citation, and correct integration with Municipal Court Justice software	9-30-2024	Infrastructure

## Performance Measures

Measure	FY21	FY22	YTD FY23
Citations filed	1564	3103	1198
Completed cases	1580	2731	1394
Warrants issued	339	383	314
Cleared Warrants	313	481	173

## Accomplishments

- ◆ Held first jury trial in Municipal Court in over 15 years.
- ◆ Created an online Juror Questionnaire, online Juror Exemption/Disqualification, and online Juror Postponement Request forms.
- ◆ Created an online Judicial Records Request form.
- ◆ Discontinued three maintenance agreements with Tyler Technologies (two not used and one the court will perform in house) saving the City \$2,947.02 annually in maintenance fees.
- ◆ Added Interactive Voice Response (IVR) for citation payment by phone at no cost to the City.

# Municipal Court

## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ 227,129	\$ 240,082	\$ 207,011	\$ 211,273	\$ 221,700
Supplies	\$ 2,053	2,163	6,300	6,119	5,800
Contractual	74,511	96,477	102,613	107,135	110,903
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 303,693</b>	<b>\$ 338,722</b>	<b>\$ 315,924</b>	<b>\$ 324,527</b>	<b>\$ 338,403</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
COSI - Professional Services	\$5,000	\$0	\$5,000
COSI - Postage	\$2,000	\$0	\$2,000
<b>Total</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$7,000</b>

# Finance Non-Departmental

## Department Description

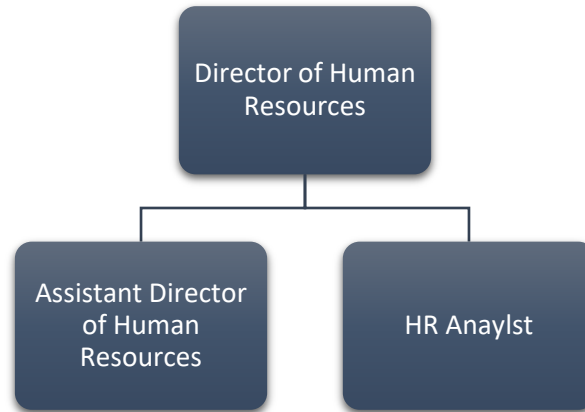
Non-Departmental is a non-operational department that houses costs not directly borne by a specific department.

## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ -	\$ (4,851)	\$ -	\$ -	\$ -
Supplies	-	5,400	-	-	-
Contractual	1,530,669	4,406,156	4,403,524	4,396,460	3,544,988
Capital	-	100,859	11,788,880	11,789,270	-
<b>Total</b>	<b>\$ 1,530,669</b>	<b>\$ 4,507,564</b>	<b>\$16,192,404</b>	<b>\$ 16,185,730</b>	<b>\$ 3,544,988</b>



# Human Resources



## Position Summary

	FY21	FY22	FY22	FY24
Director of HR	1	1	1	1
Assistant Director of HR	1	1	1	1
HR Generalist	1	1	0	0
HR Analyst	0	0	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## 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

- ◆ Develop a strategic plan for recruitment and retention.
- ◆ Develop and implement an employee development program.
- ◆ Implement a comprehensive employee wellness program.
- ◆ Develop and implement a risk management program.

# Human Resources

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Track and identify the most common reasons why employees leave the organization.	Ongoing	Communicate
Analyze job descriptions and titles to identify salary gaps, career tracks, and development opportunities.	Ongoing	Marketability
Hire a consultant to assist in developing a city-wide compensation strategy	10/2023	Marketability
Implement quarterly leadership training for supervisors.	11/2023	Growth
Pilot the Personal Management Interview Program in place of annual evaluations	12/2023	Communicate
Develop more wellness program opportunities.	Ongoing	Growth
Identify the causes of the most common workplace injuries.	Ongoing	Sustain

## Accomplishments

- ◆ Only a small increase in health insurance.
- ◆ Streamlined hiring process.
- ◆ Developed supervisor and legal training.
- ◆ Free skin cancer screenings for all employees.
- ◆ Went live with Lexipol.
- ◆ Went live with Access Perks that offers discounts to employees.
- ◆ Implemented a Mental Fitness challenge in May for Mental Health Awareness Month.
- ◆ Hosted events for National Safety Month in June.
- ◆ Held cholesterol, vascular, and organ screenings for employees.

## Budget Summary

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 358,603	\$ 385,315	\$ 446,300	\$ 418,785	\$ 454,800
Supplies	3,381	2,972	4,100	3,034	4,100
Contractual	160,217	141,337	168,117	129,013	155,523
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 522,201</b>	<b>\$ 529,624</b>	<b>\$ 618,517</b>	<b>\$ 550,832</b>	<b>\$ 614,423</b>

# Economic Development



## Position Summary

	FY21	FY22	FY22	FY24
Economic Development Director	1	1	1	0
Economic Development Assistant Director	1	1	0	1
Economic Development Coordinator	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## 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

## FY24 Objectives

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

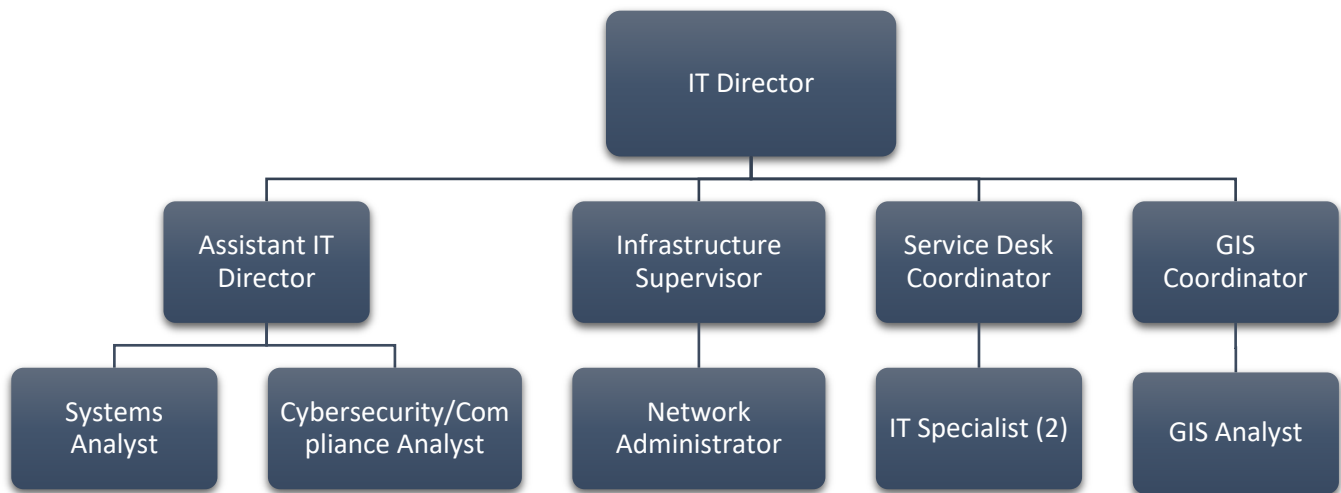
## Accomplishments

- ◆ 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

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 72,400	\$ 86,412	\$ 264,200	\$ 73,120	\$ 315,400
Supplies	4,491	50	2,100	53	2,100
Contractual	850,402	363,338	1,036,292	621,833	1,286,818
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 927,293</b>	<b>\$ 449,800</b>	<b>\$ 1,302,592</b>	<b>\$ 695,006</b>	<b>\$ 1,604,318</b>

# Information Technology



## Position Summary

	FY21	FY22	FY23	FY24
Director of IT	1	1	1	1
Assistant Director of IT	1	1	0	0
GIS Coordinator	1	1	1	1
GIS Analyst	1	1	1	1
Network Supervisor	1	1	1	1
Network Administrator	1	1	0	0
Systems Analyst	1	1	1	2
Business Analyst	1	1	1	0
Service Desk Coordinator	0	0	0	1
IT Specialist	1	1	2	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>8</b>

## 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 citizens and city staff.
- ◆ Emphasize accountability, commitment, and innovation through employee development, collaboration, and continual feedback to ensure team success.

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Deploy an IVR (Interactive Voice Response) system to expand customer services and improve customer relations.	October 2023	Growth
Replace Copier/Multi-Function Printer Fleet to serve the print and copy needs of City staff.	October 2023	Sustain
Enhance infrastructure reliability by implementing additional cybersecurity systems to monitor key City services.	December 2023	Infrastructure
Expand the use of existing tools and systems throughout the City to maximize the value of current investments, while improving services and procedures.	March 2024	Sustain
Replace critical technical infrastructure to maintain pace with the growing technical demands of the City systems.	April 2024	Sustain

## 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

# Information Technology

## Accomplishments

- ♦ Successfully relocated Police and Fire systems to the new Public Safety Building.
- ♦ Expanded Cybersecurity systems to better filter malicious and phishing emails.
- ♦ Implemented an OMS (Outage Management System) to better service the City's utility customers and provide additional data for quality decision making concerning utility services.
- ♦ Deployed a barcoding system to improve warehouse processes and inventory accuracy.
- ♦ Expanded the implementation of a document management system to service the needs of the Police Records division.

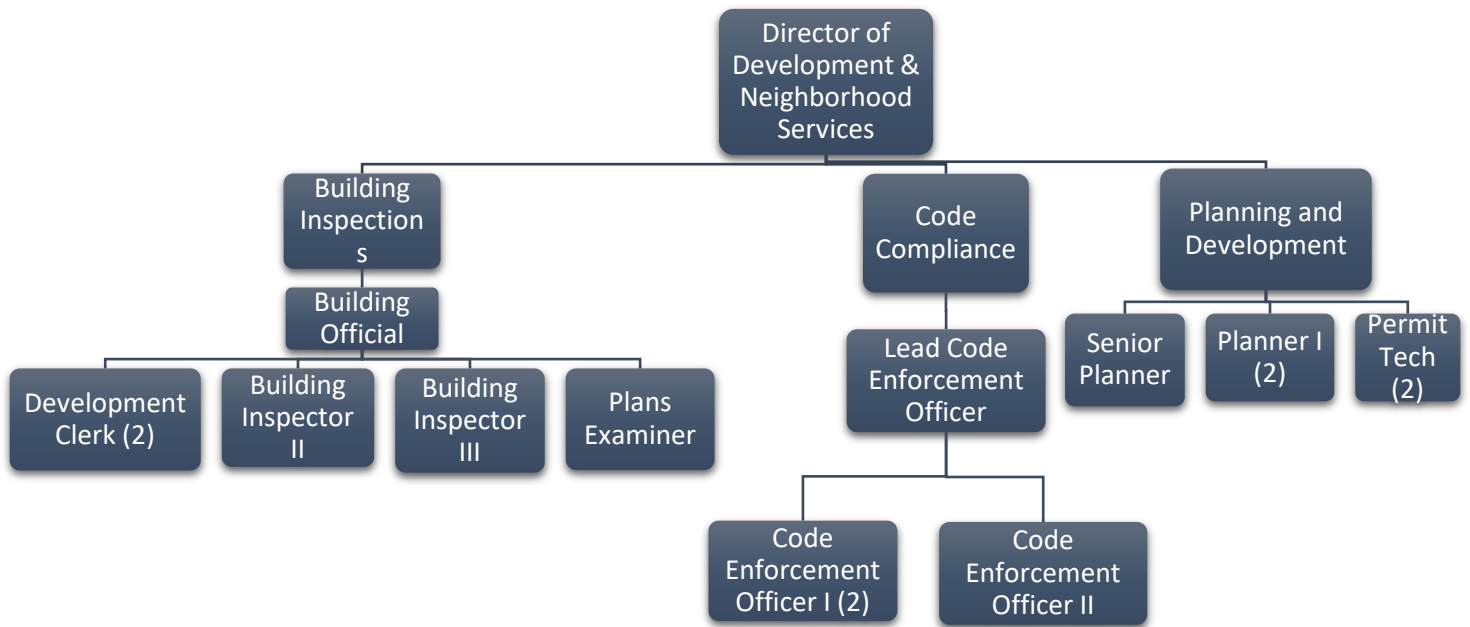
## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ 1,022,346	\$ 1,006,016	\$ 1,014,800	\$ 942,447	\$ 1,060,400
Supplies	23,601	32,712	51,200	21,352	53,450
Contractual	2,329,591	2,328,121	2,395,220	2,251,744	2,293,457
Capital	-	27,000	36,733	24,344	12,800
<b>Total</b>	<b>\$ 3,375,538</b>	<b>\$ 3,393,849</b>	<b>\$ 3,497,953</b>	<b>\$ 3,239,887</b>	<b>\$ 3,420,107</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
Laptop for EM Specialist Beck	\$0	\$2,250	\$2,250
Cell Phone for EM Specialist Beck	\$710	\$0	\$710
COSI: Software Renewals	\$71,000	\$0	\$71,000
Tyler System Management	\$23,353	\$0	\$23,353
<b>Total</b>	<b>\$95,063</b>	<b>\$2,250</b>	<b>\$97,313</b>

# Development and Neighborhood Services



## Position Summary

	FY21	FY22	FY23	FY24
Director of DNS	1	1	1	1
Planner I	1	1	2	2
Senior Planner	0	0	1	1
Planning Tech	2	2	1	0
Permit Tech	0	0	0	2
Building Official	1	1	1	1
Building Inspector I	0	0	1	0
Building Inspector II	1	1	0	1
Building Inspector III	1	1	1	1
Development Clerk	2	2	1	0
Plans Coordinator	1	1	1	1
Lead Code Enforcement Officer	1	1	1	1
Code Enforcement Officer I	2	2	2	2
Code Enforcement Officer II	0	0	1	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>14</b>



# 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.

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Implement new permitting software to manage permitting, code enforcement and land use management objectives.	Ongoing	Sustain
Adopt updated building codes.	January 2024	Sustain
Be proactive in providing high quality services by evaluating the department organization policies and procedures to ensure efficient and sustainable services.	Ongoing	Sustain
Downtown Trash and Parking Plan	August 2023	Sustain

# Development and Neighborhood Services

## Performance Measures

Measure	FY20	FY21	FY22	FY23
Total Code Compliance Cases	1860	2549	3985	1530*
Substandard Building: Cases opened/cases heard at B&SC	15/6	65/10	87/7	36/4*
New Single-Family Homes	271	452	458	47*
Planning & Zoning Cases	101	130	123	61*

\*As of May 1, 2023

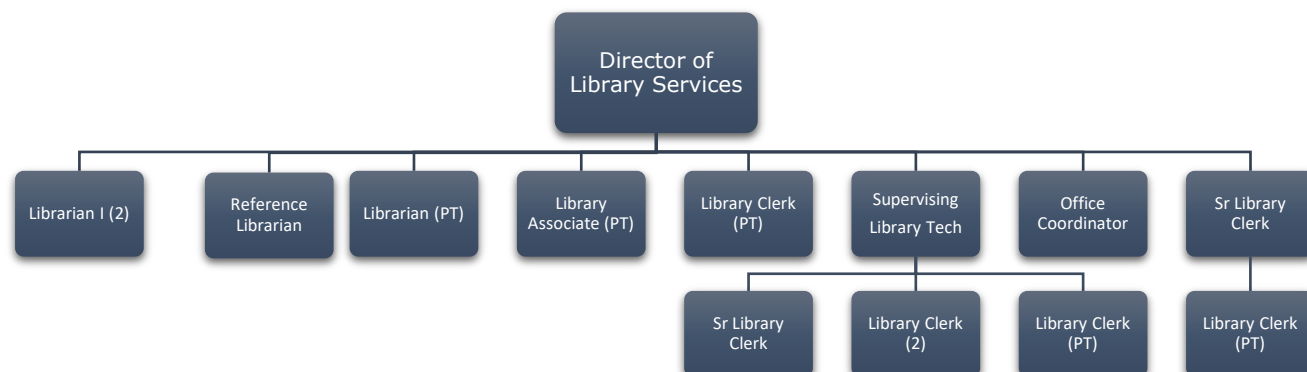
## Accomplishments

- ♦ Updated Central Business Zoning District and incorporated Design Guidelines. December 2022.
- ♦ Updated the Development Agreement template by combining the subdivision improvement agreement into a single development agreement. February 2023.
- ♦ Improving the substandard building process by increasing case load and proactively gaining compliance for the removal and abatement of substandard structures. Ongoing

## Budget Summary

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 1,044,146	\$ 1,174,809	\$ 1,303,600	\$ 1,196,983	\$ 1,364,900
Supplies	22,736	39,643	33,465	28,853	33,465
Contractual	163,699	414,916	456,762	332,709	169,030
Capital	26,839	-	-	-	-
<b>Total</b>	<b>\$ 1,257,419</b>	<b>\$ 1,629,368</b>	<b>\$ 1,793,827</b>	<b>\$ 1,558,545</b>	<b>\$ 1,567,395</b>

# Library



## Position Summary

	FY21	FY22	FY23	FY24
Director of Library	1	1	1	1
Sr Library Clerk	2	2	2	2
Reference Librarian	1	1	1	1
Library Clerk	2	2	2	2
Librarian (PT)	1	1	1	1
Office Coordinator	1	1	1	1
Library Tech Supervisor	1	1	1	1
Library Clerk (PT)	3	3	3	3
Librarian II	1	1	1	0
Librarian I	1	1	1	2
Library Associate (PT)	1	1	1	1
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>

## Department Description

The Weatherford Public Library provides services for the City of Weatherford and surrounding communities. The Library provides meeting space, book and media checkout, Internet, local and family history 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.

# Library

## 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.
- ◆ Improve functionality and appearance of the library facility.

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Upgrade furniture in public and staff areas.	December 31, 2023	Marketability
Add study carrels to public area.	December 31, 2023	Marketability
Increase Summer Reading registrations by 5% across all age ranges.	July 31, 2024	Growth
Upgrade Polaris software to latest version.	May 31, 2024	Infrastructure

## Performance Measures

Measure	FY21	FY22	FY23*
Items circulated	397,018	319,730	375,000
Total event attendance	1,256	6,672	7,500
Internet hours provided	16,136	13,500	11,000
Reference transactions	8,275	6,060	6,000
Library visitors	68,726	67,870	71,000

\*projected

## Accomplishments

- ◆ In cooperation with the Parks, Recreation, and Special Events Department (including Facilities Maintenance), completed re-flooring and painting library interior.
- ◆ Added exterior lighting to front entryway.
- ◆ Received Achievement of Excellence in Libraries Award from the Texas Municipal Library Directors Association.

# Library

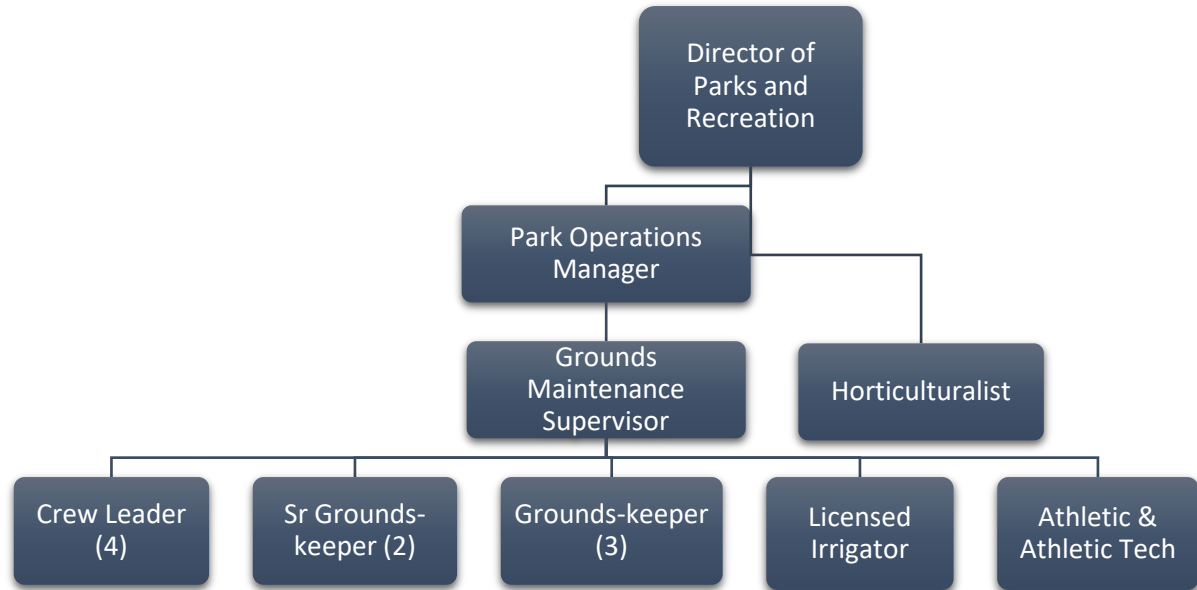
## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ 740,949	\$ 756,730	\$ 831,400	\$ 868,427	\$ 870,000
Supplies	158,980	160,419	172,831	169,532	170,998
Contractual	84,827	119,926	87,427	95,310	92,673
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 984,756</b>	<b>\$ 1,037,075</b>	<b>\$ 1,091,658</b>	<b>\$ 1,133,269</b>	<b>\$ 1,133,671</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
Security Cabinet	\$0	\$1,369	\$1,369
Credit card fees	\$1,300	\$0	\$1,300
Meeting room updates	\$0	\$1,867	\$1,867
New Arrivals Table	\$0	\$2,743	\$2,743
<b>Total</b>	<b>\$1,300</b>	<b>\$5,979</b>	<b>\$7,279</b>

# Parks and Properties



## Position Summary

	FY21	FY22	FY23	FY24
Park Operations Manager	1	1	1	1
Athletic & Aquatic Tech	1	1	1	1
Crew Leader	3	3	3	4
Sr Groundskeeper	2	2	2	2
Groundskeeper	4	4	4	3
Grounds Maintenance Supervisor	1	1	1	1
Horticulturalist	1	1	1	1
Licensed Irrigator	1	1	1	1
Summer Maintenance Worker (PT)	5	5	0	0
<b>Total</b>	<b>19</b>	<b>19</b>	<b>14</b>	<b>14</b>

## 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 consisting 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.

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
To Replace Playground at Cherry Park	May 2024	Infrastructure
To keep improving landscape beds in city	All Year	Infrastructure
Focus on maintenance of existing parks	All Year	Infrastructure
To update irrigation systems at Cartwright Park Sports Fields	December 2024	Infrastructure

## Accomplishments

- ♦ Redesigned and installed Irrigation on two Baseball fields at Soldier Springs Sports Fields
- ♦ Redesigned The Infield to Riddle T ball Field
- ♦ Added Sidewalk and Ornamental Fence to Tennis Courts
- ♦ Replaced Dead plants on South Main medians.
- ♦ Install vandal proof lubbers over windows and doors at camp holland
- ♦ Completed exterior landscape renovation at the Library
- ♦ Completed updates to all lake parks
- ♦ Installed new park ordinance signs at all parks
- ♦ Successfully updated our E-Bike ordinance
- ♦ Completed our Parks and Recreation Master Plan

## Budget Summary

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 851,844	\$ 921,276	\$ 1,004,960	\$ 1,012,083	\$ 1,087,700
Supplies	203,775	355,063	228,331	357,155	211,181
Contractual	641,875	747,509	861,023	840,379	843,334
Capital	400	64,804	19,786	3,463	76,838
<b>Total</b>	<b>\$ 1,697,894</b>	<b>\$ 2,088,652</b>	<b>\$ 2,114,100</b>	<b>\$ 2,213,080</b>	<b>\$ 2,219,053</b>

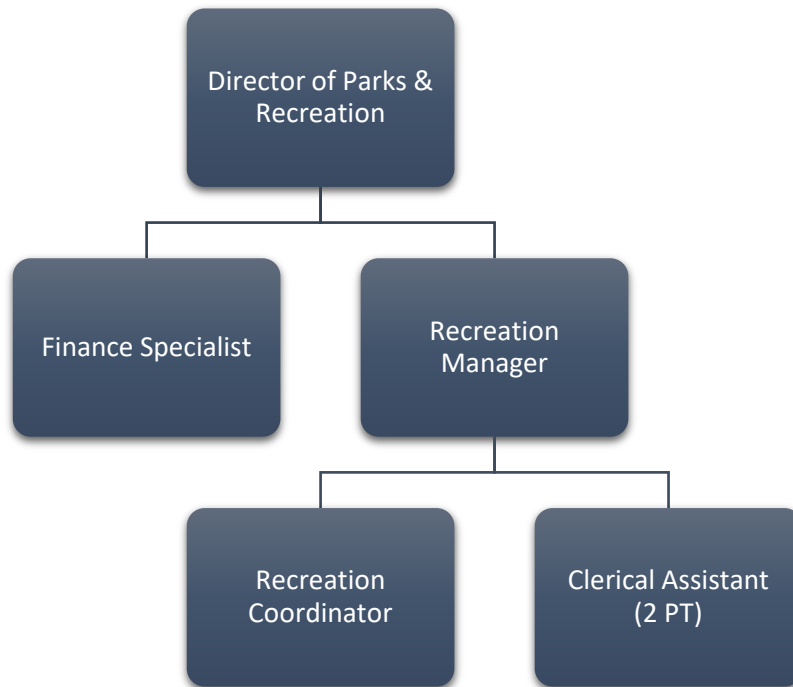
# Parks and Properties

## Budget Package

Description	Ongoing	One-Time	Total
Landscape Maintenance	\$50,000	\$0	\$50,000
Ag/Botanical	\$15,000	\$0	\$15,000
Clear Lake Fountain	\$7,000	\$0	\$7,000
<b>Total</b>	<b>\$72,000</b>	<b>\$0</b>	<b>\$72,000</b>



# Recreation



## Position Summary

	FY21	FY22	FY23	FY24
Director of Parks & Recreation	1	1	1	1
Assistant Director of Parks & Recreation	1	1	0	0
Recreation Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Special Events Coordinator	0	0	0	0
Finance Specialist	0	0	1	1
Clerical Assistant (PT)	2	2	2	2
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Department Description

The Recreation Division offers a variety of programs and activities for all ages. As our community continues to grow our goals as a department is to add new activities and programming. The recreation division oversees all athletic fields, community buildings, programs, pavilions, splash pads and operates the municipal pool.

## Department Goals

- ◆ Look at the current pool schedule and revamp so that we can better utilize the community's needs:
- ◆ Fix up rental buildings & Camp Holland to attract bigger and more attractive rental events.
- ◆ The Barnyard Cook-Off: Continue to grow so that it is the best and biggest in the state of Texas.
- ◆ Swim Instructors: Have all staff WSI certified for summer of 2024.
- ◆ Create new weekly and half day camps for summer 2024.

# Recreation

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Barnyard Cook – Off: Continue to grow and establish as the biggest and best in Texas.	March 2024	Growth
Facility Rentals: Continue to update appliances and aesthetics of the building to attract bigger and more attractive rental events.	2024	Marketability
Cherry Park Pool: look at the current schedule to better utilize the hours of the pool. ie.. more open swim times, water aerobics swim instructors: to have all WSI Certified	Summer 2024	Marketability
Continue to attract tournaments and utilize sports facilities we have. Camp Holland: once renovated: be able to rent out to others for special events, family reunions, etc...	2024	Growth
Create new weekly and half day camps	Summer 2024	Growth

## Performance Measures

Measure	FY19	FY20	FY21	FY22
Facility Rentals	\$74,730	Covid	\$75,000.00	\$100,599.54
Rec Programs	\$63,137	Covid	\$68,000.00	\$70,490.00
Cherry Park Pool	\$113,177	Covid	\$115,00.00	\$146,675.00
Tournaments	\$6,065	Covid	\$14,000.00	\$15,470.00

## Accomplishments

- ♦ The Barnyard Cook-off: continues to grow. Had 87 total cooks. We had 50+ different cities in Texas, 3 states and 3 countries compete in the annual event.
- ♦ Cherry Park Pool: All available dates for pool reservation were full
- ♦ Continued hosting softball & baseball tournaments with different tournament directors.
- ♦ Hosted first SCA (Steak Cookoff Association) event. It very successful
- ♦ The Weatherford Swim Team: Hosted a TAAF Regional Swim Meet in early June with over 200+ competitors. The team had 55 swimmers competed at the Regional Meet held in Southlake and had 27 qualified for the State Meet held in Corpus Christie.

## Budget Summary

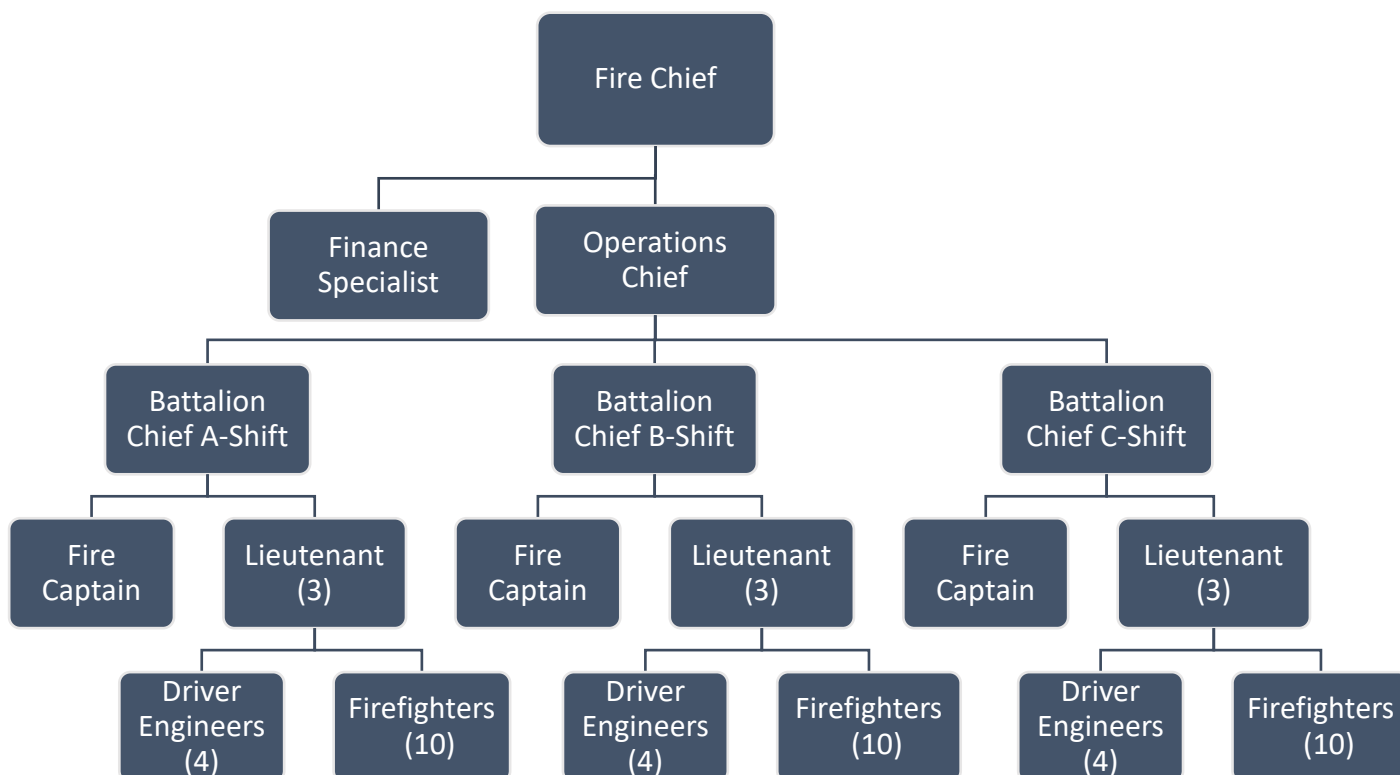
	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 579,106	\$ 751,657	\$ 734,300	\$ 553,005	\$ 683,300
Supplies	105,507	114,513	95,705	105,302	96,746
Contractual	75,253	52,509	68,013	63,521	71,429
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 759,866</b>	<b>\$ 918,679</b>	<b>\$ 898,018</b>	<b>\$ 721,828</b>	<b>\$ 851,475</b>

# Recreation

## Budget Package

Description	Ongoing	One-Time	Total
Aquatics Swim Lessons Certifications	\$1,300	\$0	\$1,300
<b>Total</b>	<b>\$1,300</b>	<b>\$0</b>	<b>\$1,300</b>

# Fire Operations



## Position Summary

	FY21	FY22	FY23	FY24
Fire Chief	1	1	1	1
Assistant Fire Chief	0	0	0	0
Operations Chief	1	1	1	1
Battalion Chief	3	3	2	3
Fire Captain	3	3	4	3
Fire Lieutenant	9	9	8	9
Driver/Engineer	12	12	12	12
Firefighter-EMT	27	27	28	30
Executive Assistant	1	1	0	0
Finance Specialist	0	0	1	1
Fire Apparatus Mechanic (PT)	0	0	0	0
<b>Total</b>	<b>57</b>	<b>57</b>	<b>57</b>	<b>60</b>

# 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 / 3 personnel, Fire Operations / 54 personnel, and Fire Prevention / 2 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/Better Customer Service:** Focus on improving and expanding emergency medical skills and continue to build upon firefighting tactics through intensive hands-on training as well as building strong individual companies that understand their unique mission on the fire ground.
- ♦ **Growth:** Expand the department to meet the current and future needs of the City of Weatherford and Emergency Service District #3 based on the population growth and the large service area that the department serves.

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Continue to improve firefighter safety by providing skill-based training targeted in medical, technical rescue, and firefighting operations. Conduct skills assessments to evaluate progress and determine future training needs.	Ongoing	Sustain
Continue to build mission oriented and operationally sound fire companies by providing advanced tactical training and providing specialized equipment that supports each company's mission. Success is measured by fireground performance, fire company testing, and skills evaluations.	Ongoing	Sustain
Complete the Station 1 renovation project. Continue station improvement projects for station's 3 & 4.	FY23	Growth

# Fire Operations

## Performance Measures

Measure	FY20	FY21	FY22	FY23 As of March
Total number of incidents	4,551	5,406	5,809	3,059
Total number of training classes	357	431	365	164
Overall average response time / City of Weatherford	4:46	5:13	5:10	5:25
Overall average response time / ESD 3	7:05	7:22	7:06	7:30
Property Value Saved from fire loss	\$3,915,150	\$1,733,657	\$1,130,760	No Data
Company Level Evaluation Success Rate	95%	98%	100%	Evaluations are held in September

## Accomplishments

- ♦ The renovation of two fire stations has started.
  - ♦ Station 1 – 25% complete as of April 2023.
  - ♦ Station 3 – 98% complete as of April 2023.
- ♦ Completed the second round of certifications for technical rope rescue training for some members of the truck company.
- ♦ Completed the first round of Trench Rescue certification for selected members of the department.
- ♦ A third set of electrical extrication tools have been placed in operation. This completed the three-year project of replacing old hydraulic systems.
- ♦ Successfully integrated 3 replacement firefighters into the Operations Division.
- ♦ Two students in the WISD CTE program completed their internship with the fire department. This was the second year for the department to participate in the program. The department also held training classes for the WISD CTE Fire Program.
- ♦ New Battalion 1 placed into service during the 2<sup>nd</sup> quarter of 2023. This unit replaced the previous vehicle that was totaled while working a vehicle accident.
- ♦ The department has had a strong presence in the community attending special events and outreach programs.
- ♦ A new fire hose program is in place and operational training has been completed.
- ♦ Fire Administration is now operating out of the new Public Safety Building.
- ♦ The department was awarded a grant to purchase 7 new thermal imaging cameras. The new cameras replaced damaged and out of date thermal imagers that are used on the frontlines to find and rescue victims and locate hidden fire. The cameras are an extremely valuable life safety tool used in firefighting operations.
- ♦ The city has placed on order one new fire engine and one new brush truck.

# Fire Operations

## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ 6,138,618	\$ 6,650,602	\$ 7,352,200	\$ 7,342,734	\$ 8,278,466
Supplies	320,306	464,743	498,724	484,411	466,850
Contractual	354,706	679,889	982,025	986,466	1,282,189
Capital	72,199	152,951	306,601	186,782	-
<b>Total</b>	<b>\$ 6,885,830</b>	<b>\$ 7,948,184</b>	<b>\$ 9,139,550</b>	<b>\$ 9,000,393</b>	<b>\$ 10,027,506</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
COSI - Foam & Absorbent	\$2,000	\$0	\$2,000
COSI - Janitorial Supplies	\$1,380	\$0	\$1,380
COSI - Uniforms	\$2,071	\$0	\$2,071
COSI - Vehicle Parts/Preventive Maint & Emergency Repairs.	\$56,728	\$0	\$56,728
COSI - OPS/Softwares	\$7,000	\$0	\$7,000
COSI - Safety Gear Repair & Maint	\$2,200	\$0	\$2,200
4 x Standpipe Kits	\$0	\$8,844	\$8,844
1 NFPA Flow Test Kit NFPA 1962	\$0	\$7,218	\$7,218
Rope & Water rescue equipment	\$0	\$6,800	\$6,800
Quick Deploy Struts	\$0	\$9,694	\$9,694
<b>Total</b>	<b>\$71,379</b>	<b>\$32,556</b>	<b>\$103,935</b>

# Fire Prevention



## Position Summary

	FY21	FY22	FY23	FY24
Fire Marshal	1	1	1	1
Deputy Fire Marshal	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## 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.

## 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 Deputy Fire Marshal 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.



# Fire Prevention

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Continue to improve the data management software for data tracking, workflow, and overall efficiency of the Fire Prevention Division and Company level inspections.	Ongoing	Sustain
Reevaluate and adjust the Fire Permit Fee Schedule with the adoption of the 2021 International Fire Code.	FY24	Sustain
Continue to provide up to date and accurate information on the City webpage regarding fire prevention and inspections.	Ongoing	Sustain
Establish a detailed base budget for the Fire Prevention Division.	FY24	Re-align Funding
Continue Community Outreach and Public Education Training. Including Stop the Bleed, CRASE, and Fire Extinguisher Training.	Ongoing	Communicate
Continue to build the database with The Compliance Engine and ensure fire protection system compliance throughout the jurisdiction	October 2024	Code Compliance

## Performance Measures

Measure	FY21	FY22	FY23 As of April
Public Education Contacts	10	12	8
Annual Fire Inspections (FMO and Company Level)	42	300	190
Commercial Plan Reviews / Inspections	20	6	82
Fire Sprinkler Plan Reviews / Inspections	36	1	26
Misc. Plan Reviews / Inspections	53	61	26
Fire Alarm Plan Reviews / Inspections	22	26	12
Tenant Improvement Plan Reviews / Inspections	172	76	69
Revised Occupancy Request Inspections	276	12	76
Open Records Requests	-	60	25

# Fire Prevention

## Accomplishments

- ◆ FY23: Investigated 5 Structure Fires and determined cause and origin. None were found to be arson. Assisted in 1 suspicious package call to investigate possible explosive device.
- ◆ FY23: 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.
- ◆ FY23: Procured The Compliance Engine to monitor fire service inspections required by the state. Database is building as fire service inspectors submit inspection reports. Currently a 16% deficiency throughout the city.
- ◆ FY23: Continuing to streamline the inspection process through ESO and gain more compliance to fire code with education to our businesses.

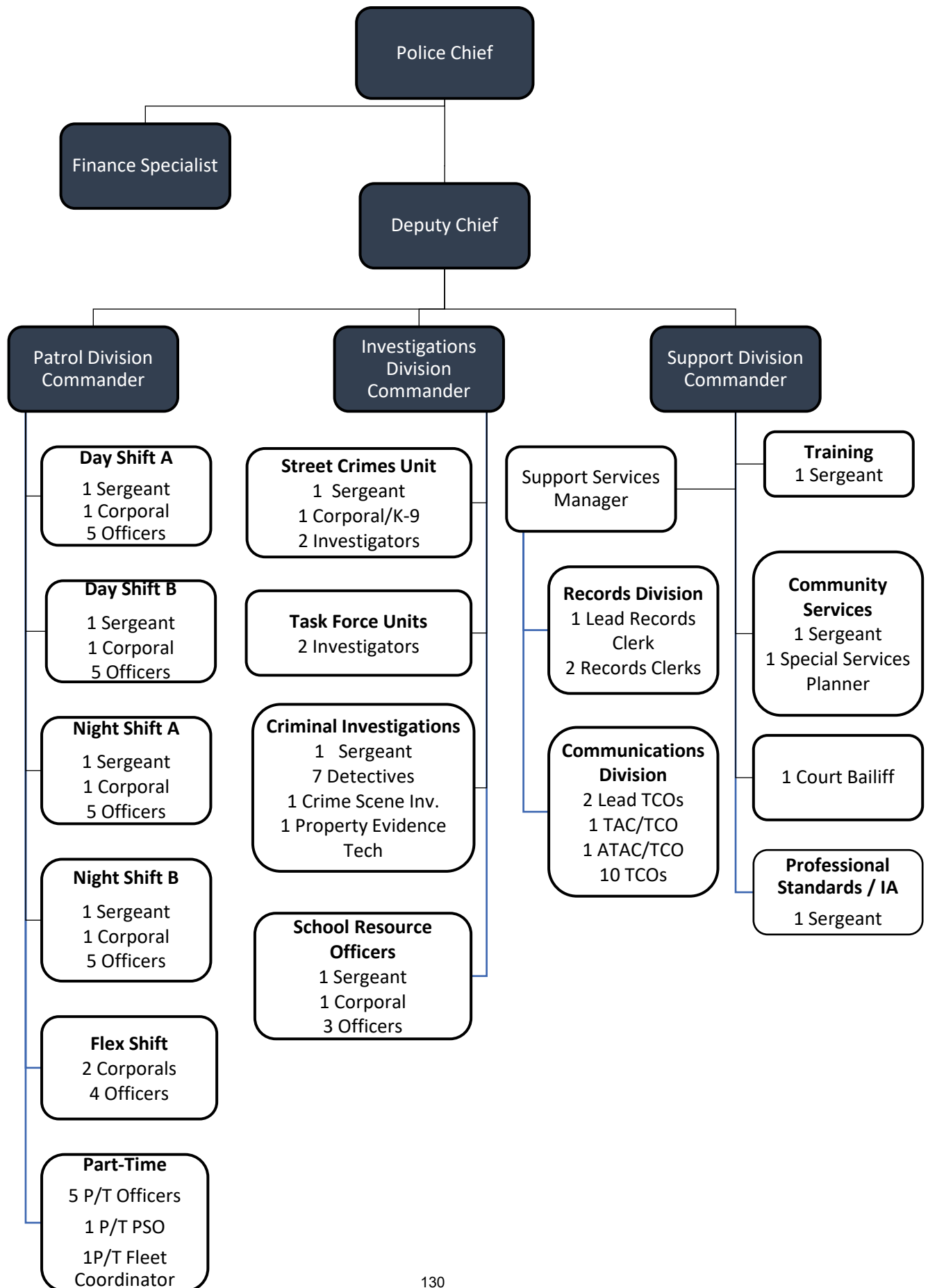
## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ 263,019	\$ 355,113	\$ 286,100	\$ 305,235	\$ 302,800
Supplies	365	9,463	8,125	5,457	8,125
Contractual	2,257	12,185	11,166	7,723	14,585
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 265,640</b>	<b>\$ 376,761</b>	<b>\$ 305,391</b>	<b>\$ 318,415</b>	<b>\$ 325,510</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
Fire Marshall certifications account & Equipment Parts Account	\$1,000	\$0	\$1,000
<b>Total</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>

# Police Department



# Police Department

## Position Summary

	FY21	FY22	FY23	FY24
Police Chief*	1	1	0	0
Background Investigator (PT)	1	1	1	0
Public Safety Officer (P/T)	0	0	0	1
Commander	3	3	3	3
Sergeant	10	10	10	10
Corporal	13	13	12	13
Court Bailiff	1	1	1	1
Deputy Chief	1	1	1	1
Finance Specialist	1	1	1	1
Officer	33	33	36	41
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	2	3
Leads Records Clerk	0	0	1	2
Fleet Coordinator (PT)	1	1	1	1
Support Services Manager	1	1	1	1
<b>Total</b>	<b>90</b>	<b>90</b>	<b>91</b>	<b>99</b>

\*Police Chief/Assistant City Manager position is an active position funded and reported in City Administration Department.

## 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

- Establish an innovative multi-prong approach to crime reduction through enforcement efforts, education, and community engagement.
- Recruit, enlist, and retain quality members to provide exceptional police services by maintaining a competitive salary and benefit package as well as addressing the physical, mental, and financial well-being of all members.
- Prepare for current and future growth through a proactive approach in the fulfillment of professional police services to exceed our community's expectations.

# Police Department

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Develop a multi-year comprehensive strategic staffing plan to address current and future growth.	April 2024	Growth
Become a TCOLE contract training provider.	January 2024	Growth
Establish a sustainable plan to address the recurring expenses associated with equipment, training, capital purchases.	April 2024	Infrastructure
Enhance the Data Driven Approaches to Crime and Traffic Safety program to reduce crime and traffic collisions through implementation of community engagement, crime analytics, and increased enforcement efforts.	Ongoing	Sustain
Convert 50% of paper records to a secure digital storage system	September 2024	Growth

## Performance Measures

Performance Measure	FY21	FY22	FY23
Police Calls for Service	32,565	45,936	45,376*
Communication Center 911 Calls	17,939	17,142	17,146*
Communication Center Non-Emergency Calls	55,956	58,000	59,596*
Property Offenses	562	630	686*
Persons Offenses	509	490	400*
Motor Vehicle Accidents	1,986	2,531	2,380*
Arrests	1,220	1,476	1,314*
Traffic Stops	8,346	18,483	15,644*
Response Time to Priority 1 Calls	5:30	5:51	5:30

# Police Department

Officer Complaints (External)	6	15	8*
Use of Force Incidents	22	20	16*
Open Records Requests (Calendar yr)	278	608	972**

\*Projected—based on Q1-Q2

\*\*Projected—based on Q2

## Accomplishments

- ♦ Traffic engagements increased to highest level in department history.
- ♦ Completed transition from to the new Public Safety Building.
- ♦ Completed mandatory physical fitness testing program by achieving a 70% minimum standard.
- ♦ Eleven new officers successfully completed the Officer in Training Program.

## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ 8,423,242	\$ 8,917,821	\$ 9,276,300	\$ 9,215,774	\$ 10,809,860
Supplies	435,914	566,917	454,940	524,076	488,185
Contractual	752,868	941,718	996,160	1,022,629	907,488
Capital	-	160,752	49,933	216,720	5,322
<b>Total</b>	<b>\$ 9,612,024</b>	<b>\$10,587,209</b>	<b>\$10,777,333</b>	<b>\$ 10,979,198</b>	<b>\$12,210,855</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
New Lead Records Clerk (1)	\$72,734	\$0	\$72,734
New Records Clerk (1)	\$62,496	\$0	\$62,496
New Officers (6)	\$637,929	\$0	\$637,929
TCO Communication Headsets & Bases	\$0	\$5,322	\$5,322
Training Increase	\$8,000	\$0	\$8,000
Flock Cameras	\$22,400	\$2,600	\$25,000
<b>Total</b>	<b>\$803,559</b>	<b>\$7,922</b>	<b>\$811,481</b>

# Emergency Management



## Position Summary

	FY21	FY22	FY23	FY24
Emergency Management Coordinator	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## 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.

## FY24 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 2024	Sustain
Coordinate and oversee the implementation of the encryption enhancement of the outdoor warning siren activation system.	February 2024	Sustain
Provide Stop the Bleed training to Weatherford Citizens in collaboration with Weatherford Public Safety and the hospital district.	Ongoing	Communicate



# Emergency Management

## Accomplishments

- ♦ Provided Stop the Bleed training to over 60 local educators and citizens.
- ♦ Reached significant milestones during 2022-2023 Radio System Enhancement project.
  - Public Safety Dispatch enhancement and relocation.
  - Completed shelter and tower construction.
- ♦ Completed implementation RapidWarn, the outdoor warning system activation solution. Several automated activations have occurred with a significant increase in severe weather.
- ♦ Collaborated with surrounding jurisdictions and state officials at several conferences, trainings, and full-scale exercises.
  - City of Weatherford Tornado Tabletop Discussion
  - Colt Midstream Explosion Full-Scale Exercise
  - Rescue Task Force multi-day training and exercise

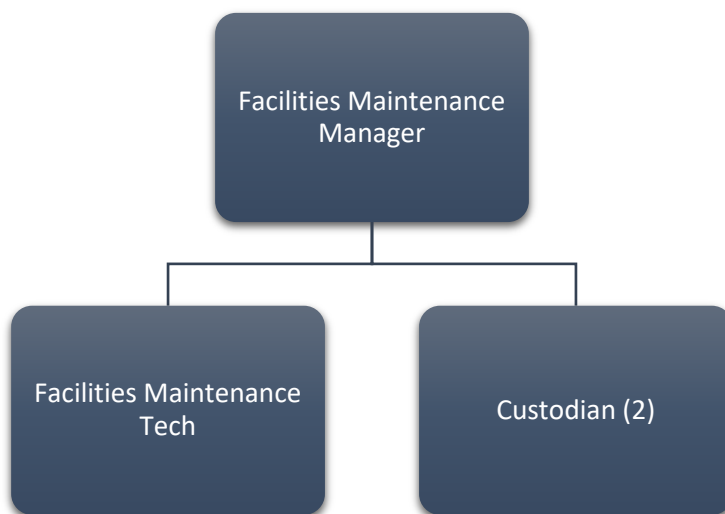
## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$ 109,523	\$ 125,953	\$ 134,200	\$ 144,682	\$ 154,800
Supplies	71,078	19,128	55,105	54,063	18,860
Contractual	34,601	125,707	226,818	218,628	228,273
Capital	-	66,194	19,434	19,422	-
<b>Total</b>	<b>\$ 215,201</b>	<b>\$ 336,982</b>	<b>\$ 435,557</b>	<b>\$ 436,794</b>	<b>\$ 401,933</b>

## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
AED Pads & Battery replacement	\$2,800	\$0	\$2,800
EM Specialist Conferences	\$1,400	\$0	\$1,400
Overtime	\$2,100	\$0	\$2,100
<b>Total</b>	<b>\$6,300</b>	<b>\$0</b>	<b>\$6,300</b>

# Facilities



## Position Summary

	FY21	FY22	FY23	FY24
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Tech	1	1	1	1
Lead Custodian	1	1	0	0
Custodian	2	2	2	2
Custodian (PT)	1	1	0	0
<b>Total</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>4</b>

## 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

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Repairs at Fire Station 4	12/28/2023	Infrastructure
Take over maintenance ownership for the new Public Safety Building.	FY24	Infrastructure
Establish the long-term custodial program for the new Public Safety Building.	10/01/2024	Infrastructure

## Performance Measures

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

## Accomplishments

- ◆ Completed Library Flooring.
- ◆ Completed Library Interior Painting.
- ◆ Completed Library Entryway Upgrade.
- ◆ Complete Fire Station 1 Dorm Remodel.
- ◆ Completed exterior painting City Hall.
- ◆ Completed City Hall Interior Renovations.
- ◆ Completed Storm Damage City Hall Cupola.
- ◆ Completed Fire Station 3 interior remodel.
- ◆ Installed new roof at the Service Center.
- ◆ Installed new HVAC unit at the Service Center.
- ◆ Continuing to learn the operations of the New Public Safety Building in regards to maintenance needs.

## Budget Summary

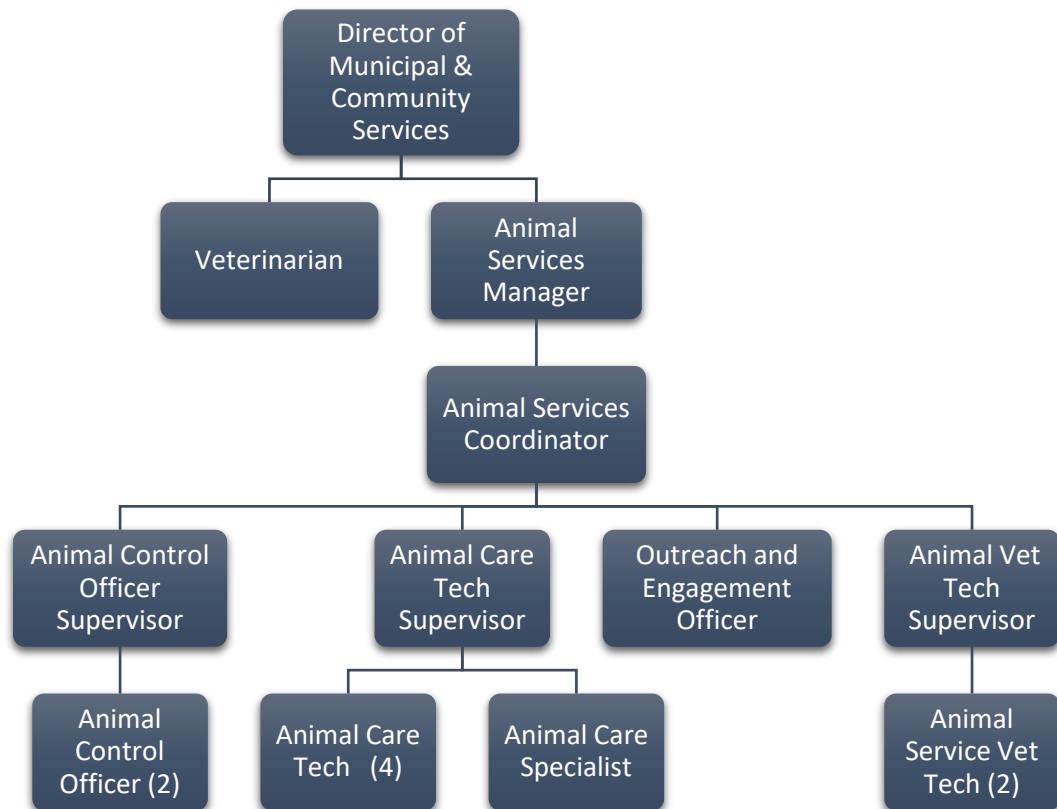
	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 282,265	\$ 286,607	\$ 303,200	\$ 304,095	\$ 322,800
Supplies	68,118	89,062	89,200	107,203	69,200
Contractual	584,567	455,889	788,410	896,197	631,072
Capital	280,991	96,915	214,986	205,673	231,365
<b>Total</b>	<b>\$ 1,215,941</b>	<b>\$ 928,472</b>	<b>\$ 1,395,796</b>	<b>\$ 1,513,168</b>	<b>\$ 1,254,437</b>

# Facilities

## Budget Package

Description	Ongoing	One-Time	Total
Backup Generators	\$7,000	\$0	\$7,000
Custodial Contract	\$24,000	\$0	\$24,000
PSB HVAC	\$20,000	\$0	\$20,000
Fire Station 1 Exhaust system	\$0	\$41,365	\$41,365
Old City Hall Roof	\$0	\$90,000	\$90,000
<b>Total</b>	<b>\$51,000</b>	<b>\$131,365</b>	<b>\$182,365</b>

# MaCS-Animal Services



## Position Summary

	FY21	FY22	FY23	FY24
Director of Municipal & Community Services	1	1	1	1
Animal Services Manager	1	1	1	1
Animal Control Officer Supervisor	0	0	1	1
Sr Animal Control Officer	1	1	0	0
Sr Animal Care Tech	1	1	0	0
Sr Animal Vet Tech	1	1	1	0
Sr Animal Care Specialist	1	1	0	0
Animal Control Officer	2	2	2	2
Animal Care Specialist	0	0	0	1
Animal Service Vet Tech	1	1	2	2
Animal Care Tech	4	4	4	4
Outreach Engagement Officer	0	0	1	1
Veterinarian	0	0	1	1
Animal Services Operating Manager	1	1	0	0
Animal Care Tech Supervisor	0	0	1	1
Animal Services Coordinator	0	0	1	1
<b>Total</b>	<b>14</b>	<b>14</b>	<b>16</b>	<b>16</b>

# MaCS-Animal Services

## 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.

## Department Goals

- ◆ Transition from a contractual veterinarian service to staff veterinarian, while providing excellent medical services with animals in the shelter and those in the community needing our help.
- ◆ Increase animal adoptions locally amidst a difficult market where adoptions are down nationally more than 10%.
- ◆ Strengthening community involvement, education, and events in our serviceable areas.
- ◆ Improving the housing or facilities at the animal shelter.
- ◆ Maintain a Live Release Rate of 95% or higher annually.
- ◆ Expand our volunteer program to over 175 active volunteers.
- ◆ Reduce the average length of stay for all animals to 12 days or less.
- ◆ Improve relationships with our interlocal partners.

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Invest more into the community via outreach clinics, training classes offered, AS programs	09/30/2024	Communicate
Increase adoptions, even though industry standard is (-10%) this year	09/30/2024	Sustain
Implement sound medical program that focuses on epidemiology and population control of companion and community animals	09/30/2024	Sustain
Improve companion animal and livestock handling facilities	09/30/2024	Infrastructure
Focus on organizational sustainability and training for staff members, with emphasis on customer service	09/30/2024	Communicate
Further develop relations with interlocal partners	09/30/2024	Communicate
Review ordinances and operational efficiency of Animal Services	09/30/2024	Communicate

# MaCS-Animal Services

## Performance Measures

Measure	FY21	FY22	FY23
Live Release Rate	96%	96%	93%
Length of Stay	11 days	11.4 days	
Total Animal Intake	6381	6525	3102
Trap, Neuter, Release (TNR)	600	869	387
Total Volunteer Hours	9,330	10,959	4,267

FY23 data is only 5 months of the year

## Accomplishments

- ◆ Grant for livestock fencing
- ◆ Trunk or Treat success
- ◆ CTS-239 dogs and cats adopted this month
- ◆ For all of FY22, took in record amount of animals, 6,525
- ◆ 869 TNR cats in FY22
- ◆ Hosted several vaccination clinics and microchipped as well
- ◆ Hire a veterinarian full time on staff

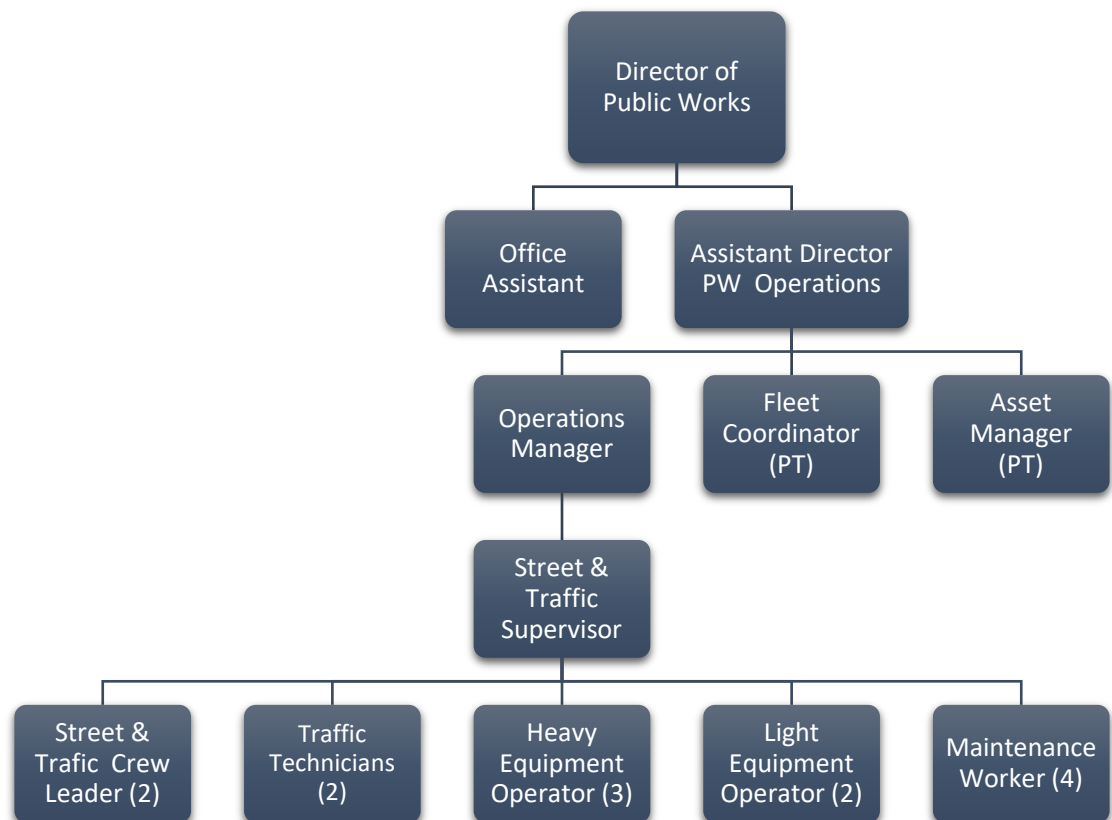
## Budget Summary

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 913,597	\$ 1,078,487	\$ 1,342,900	\$ 1,228,015	\$ 1,407,000
Supplies	180,545	186,217	170,462	191,733	182,607
Contractual	227,127	245,948	142,737	183,843	163,752
Capital	55,212	71,190	4,600	4,600	-
<b>Total</b>	<b>\$ 1,376,480</b>	<b>\$ 1,581,842</b>	<b>\$ 1,660,699</b>	<b>\$ 1,608,191</b>	<b>\$ 1,753,359</b>

## Budget Package

Description	Ongoing	One-Time	Total
Medical Supplies	\$17,000	\$0	\$17,000
Vet Licenses	\$1,500	\$0	\$1,500
Vet Degree CEU's	\$1,100	\$0	\$1,100
Advertising	\$2,000	\$0	\$2,000
<b>Total</b>	<b>\$21,600</b>	<b>\$0</b>	<b>\$21,600</b>

# Public Works



## Position Summary

	FY21	FY22	FY23	FY24
Director of PW	1	1	1	1
PW Operations Manager	1	1	1	1
Assistant Director Operations	0	0	0	1
Office Assistant	1	1	1	1
Heavy Equipment Operator	3	3	3	3
Light Equipment Operator	2	2	2	2
Maintenance Worker	4	4	3	4
Street Crew Leader	2	2	2	2
Street Supervisor	1	1	1	1
Fleet Coordinator (PT)	1	1	1	1
Asset Manager (PT)	0	0	1	1
Traffic Technician	2	2	2	2
Traffic Maintenance Worker (PT)	1	1	1	0
<b>Total</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>20</b>



# Public Works

## Department Description

The Public Works Department aligns professional engineering with construction expertise to provide exceptional infrastructure and service to our community. There are two divisions in the department: Engineering and Operations. Both divisions place great emphasis on the values of our people, integrity, service, and innovation in the execution of our mission; to provide infrastructure that safeguards quality of life, fosters economic growth, and builds a stronger Weatherford community.

Engineering is responsible for the planning, design, construction, testing and inspection of water, wastewater, stormwater, transportation, drainage, facility and all other public infrastructure projects. They are also responsible for development plan reviews, engineering design standards, and other authorities of the City Engineer.

The Operations Division is responsible for the management, maintenance and rehabilitation of our streets, public parking lots, traffic signals, signage and markings, sidewalks, and drainage systems. This division delivers high quality in-house asphalt paving operations, right-of-way permitting, winter snow/ice operations and 24-hour emergency response capabilities.

Public Works staff also serve as regional representatives at the North Central Texas Council of Governments and as a focal point for all matters related to strategic planning initiatives, capital improvements, and development.

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 reach back support for local, county, and state representatives.

## Department Goals

- ◆ Develop and retain multi-capable Engineers and Operators
- ◆ Provide exceptional customer service and communication
- ◆ Enhance Public Works emergency response capacity
- ◆ Plan, design, and build the infrastructure for our future
- ◆ Sustain a resilient and effective transportation network
- ◆ Seek innovation and leverage sensible engineering judgment
- ◆ Transform neighborhoods through upgraded infrastructure
- ◆ Strengthen inter-agency relationships and regional representation

# Public Works

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Deliver on FY24 Capital Improvement Projects (Utility, Transportation, Facility, etc)	Ongoing	Infrastructure
Coordinate all effort related to transportation planning and neighborhood traffic calming – advise and report to P&Z	Ongoing	Communicate
Coordinate all effort related to infrastructure planning, design and construction – advise and report to Utility Board	Ongoing	Communicate
Pursue regional representation opportunities and build professional working relationships with key stakeholders	Ongoing	Marketability
Implement Permit/Inspection Software	Ongoing	Marketability
Progress key TxDOT projects through NTCOG	Ongoing	Marketability
Establish training/job rotation plan to develop multi-capable staff	2-1-24	Sustain
Establish consolidated 5yr Capital Improvement Plan for all infrastructure types	3-1-24	Growth
Perform operational review of PW positions	4-1-24	Sustain
Establish standard operating procedures with Public Safety and increase PW capabilities	6-1-24	Marketability
Update Pavement Condition Model and Street Rehabilitation Plan	7-1-24	Sustain
Develop Stormwater Master Plan	10-1-24	Infrastructure
Update Water Master Plan	10-1-24	Infrastructure

# Public Works

## 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*
Development Reviews	1473	1502	1977*
Total Value Active Capital Projects	\$5,669,000	\$3,915,000	\$15,275,000*
Capital Projects Managed	27	19	26*
In-house Designs Completed	8	5	7*

## Accomplishments

- ◆ Completed renovation to City Hall
- ◆ Completed Fire Station 1 Dormitory and Bathroom Renovations
- ◆ Staff elected or appointed to North Central Texas Council Of Governments (NCTCOG) Surface Transportation Technical Committee, Regional Safety Advisory Committee, Bicycle Pedestrian Advisory Committee, Regional Stormwater Management Coordinating Council, Transportation and Stormwater Infrastructure Committee, Public Works Council and Public Works Emergency Response Team

## Budget Summary

	FY21 Actual	FY22 Actual	FY23 Budget	FY23 Projection	FY24 Adopted
Personnel	\$ 1,494,564	\$ 1,692,552	\$ 1,687,000	\$ 1,582,068	\$ 1,555,000
Supplies	\$ 969,033	\$ 1,381,874	243,907	251,333	\$ 255,367
Contractual	\$ 2,339,418	\$ 2,278,444	3,376,400	3,015,242	\$ 4,389,280
Capital	\$ 102,610	\$ 390,337	37,000	38,439	\$ -
<b>Total</b>	<b>\$ 4,905,626</b>	<b>\$ 5,743,207</b>	<b>\$ 5,344,307</b>	<b>\$ 4,887,082</b>	<b>\$ 6,199,647</b>

## Budget Packages

Description	Ongoing	One-Time	Total
Safety Equip/Meals	\$7,460	\$0	\$7,460
<b>Total</b>	<b>\$7,460</b>	<b>\$0</b>	<b>\$7,460</b>

# Solid Waste Fund



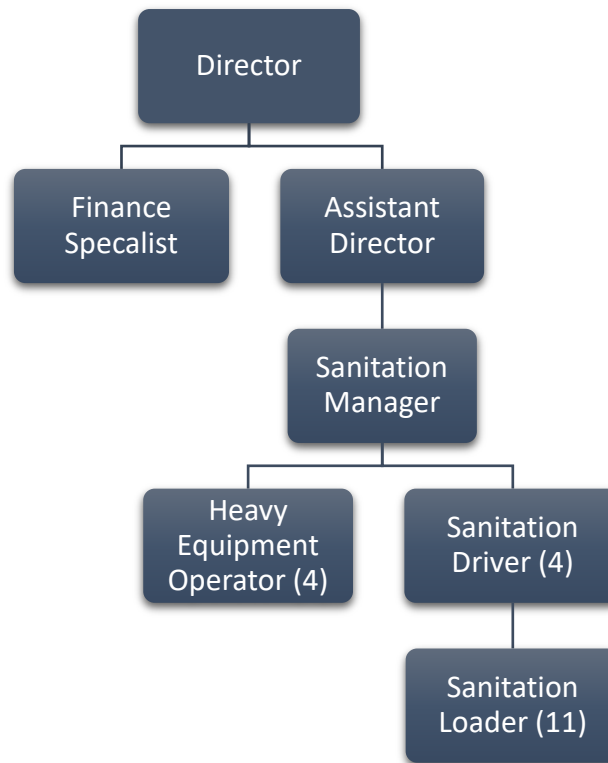
The Solid Waste Fund is an enterprise fund used to account for the business-type activity of sanitation collection. This fund is accounted for on the modified-accrual basis of accounting. Revenues are recorded when available and measurable, and expenses are recorded when the liability is incurred.

# Solid Waste

	Actual FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	<b>\$ 1,445,024</b>	<b>\$ 1,852,776</b>	<b>\$ 1,543,218</b>	<b>\$1,543,218</b>	<b>\$ 1,655,168</b>
<b>Revenues</b>					
Sale - Sanitation	2,738,297	2,826,676	2,800,000	2,919,923	2,925,000
Sale - Recycling	82,354	112,339	105,000	139,316	135,000
Sale - Brush Pick-Up	76,394	95,389	95,000	83,070	85,000
Sale - Goods	1,610	1,174	1,500	-	-
Sale - Sacks	17,338	23,207	20,000	17,506	20,000
Royalties	358,703	181,419	250,000	162,000	150,000
Permit - Commercial Hauler	-	3,000	500	-	500
Grants - State	-	-	-	125,000	-
Miscellaneous	1,036	1,243	1,000	1,151	1,000
Interest Income	3,282	18,385	7,500	99,382	7,500
Net Chg In Fair Value - Invest	(960)	-	-	-	-
<b>Total Revenues</b>	<b>3,278,054</b>	<b>3,262,833</b>	<b>3,280,500</b>	<b>3,547,348</b>	<b>3,324,000</b>
<b>Expenditures</b>					
Personnel	1,104,025	1,225,433	1,464,900	1,474,485	1,561,500
Supplies	175,078	261,825	178,849	240,222	281,774
Contractual Services	1,591,199	1,657,452	1,727,101	1,704,692	1,670,119
Capital	-	427,681	16,000	16,000	280,000
<b>Total Expenditures</b>	<b>2,870,302</b>	<b>3,572,391</b>	<b>3,386,850</b>	<b>3,435,398</b>	<b>3,793,393</b>
<b>Over/(Under)</b>	<b>407,752</b>	<b>(309,558)</b>	<b>(106,350)</b>	<b>111,950</b>	<b>(469,393)</b>
<b>Ending Working Capital</b>	<b>\$ 1,852,776</b>	<b>\$ 1,543,218</b>	<b>\$ 1,436,868</b>	<b>\$1,655,168</b>	<b>\$ 1,185,775</b>

One-Time Expenses	150,000
One-Time Revenues	150,000
Ongoing Revenues	3,174,000
Ongoing Expenses	3,643,393
Operating Surplus	(469,393)
90 day fund balance	898,371
Reserved for OPEB	88,324
Available	199,080

# Solid Waste



## Position Summary

	FY21	FY22	FY23	FY24
Assistant Director of MaCS	1	1	1	1
Administrative Assistant	1	1	1	0
Finance Specialist	0	0	0	1
Sanitation Manager	1	1	1	1
Heavy Equipment Operator	3	3	4	4
Sanitation Driver	4	4	4	4
Sanitation Loader	9	9	11	11
<b>Total</b>	<b>19</b>	<b>19</b>	<b>22</b>	<b>22</b>

## 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.

# Solid Waste

## Department Goals

- ◆ Research the need for a regional SWRD infrastructure expansion.
- ◆ Exceed expectations in employee safety through training and technology.
- ◆ Refresh and maintain our aging fleet of SWRD collection vehicles.
- ◆ Continuously find ways to provide and monitor increased levels of excellent customer service to our citizens.

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Increased solid waste infrastructure in the Western Region of North Texas	Ongoing	Communicate
Rate Study for trash/recycle pickup costs	09/30/2024	Infrastructure
Refreshing aging fleet to ensure availability of vehicles	09/30/2024	Sustain
Conduct SWRD needs-assessment	09/30/2024	Growth
Explore technology that increases safety and safe work practices for employees	09/30/2024	Sustain

## Performance Measures

Measure	FY21	FY22	FY23
Recyclable tons diverted from landfill	380	376	245*
Cubic yards of brush material diverted from landfill	12,701	12,712	5,930*

\* Oct through March 2023

## Accomplishments

- ◆ Created Western Region Solid Waste Policy Advisor Group, hosted meetings
- ◆ Received two new trash trucks
- ◆ CDL Training for internal employees
- ◆ Transfer station opens at landfill in Weatherford
- ◆ Finalized grant for reimbursement purchase of new trash truck, expected to be paid next FY
- ◆ Maintaining full staffing throughout year

# Solid Waste

## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$1,104,025	\$1,225,433	\$1,464,900	\$1,474,485	\$1,561,500
Supplies	175,078	261,825	178,849	240,222	281,774
Contractual	1,591,199	1,657,452	1,727,101	1,704,692	1,670,119
Capital	-	427,681	16,000	16,000	280,000
<b>Total</b>	<b>\$ 2,870,302</b>	<b>\$ 3,572,391</b>	<b>\$ 3,386,850</b>	<b>\$ 3,435,398</b>	<b>\$ 3,793,393</b>

## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
5-year rate study for utilities	\$29,500	\$0	\$29,500
Vehicle Parts	\$27,000	\$0	\$27,000
Vehicle Service	\$42,000	\$0	\$42,000
SWRD Brush Truck	\$0	\$280,000	\$280,000
<b>Total</b>	<b>\$98,500</b>	<b>\$280,000</b>	<b>\$378,500</b>



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# 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.

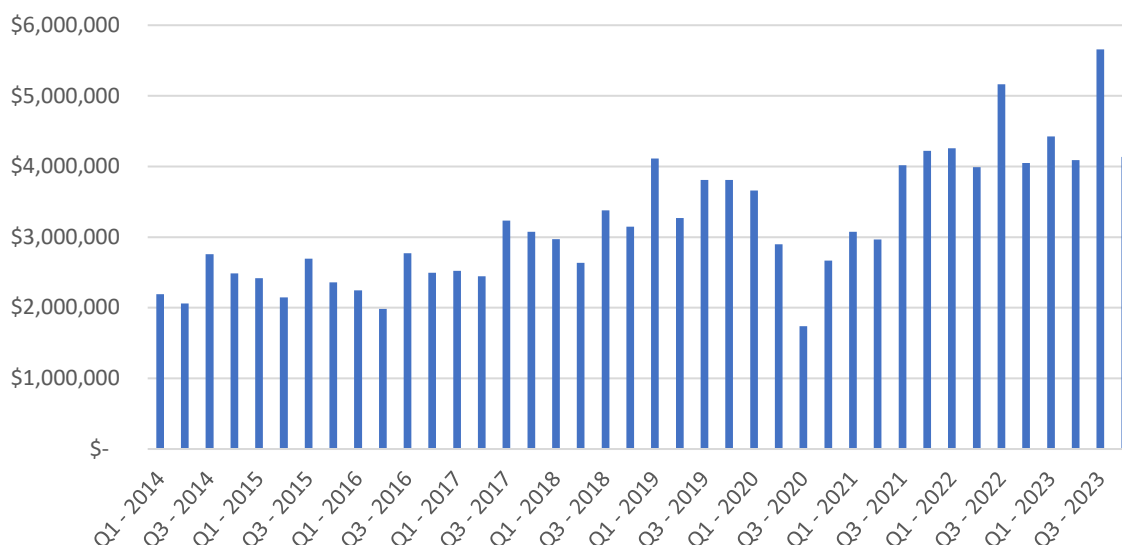
# Hotel Motel Tax Fund

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.

	<b>Actual FY21</b>	<b>Actual FY22</b>	<b>Adopted FY23</b>	<b>Projected FY23</b>	<b>Adopted FY24</b>
<b>Beginning Fund Balance</b>	<b>\$ 777,409</b>	<b>\$ 529,812</b>	<b>\$ 797,174</b>	<b>\$ 797,174</b>	<b>\$ 796,364</b>
<b>Revenues</b>					
Taxes - Hotel/Motel	999,734	1,236,663	1,000,000	1,388,867	1,350,000
Donations	-	-	-	-	300,000
Miscellaneous	-	5,002	-	-	-
Interest Income	317	6,937	3,000	25,361	15,000
<b>Total Revenues</b>	<b>1,000,051</b>	<b>1,248,602</b>	<b>1,003,000</b>	<b>1,414,229</b>	<b>1,665,000</b>
<b>Expenditures</b>					
Supplies	-	16,163	-	4,999	-
Contractual Services	201,972	40,660	75,000	109,630	90,000
Capital	193,294	65,632	-	-	600,000
Chamber of Commerce	96,000	96,000	96,000	96,000	150,000
Doss Historical & Cultural Center	5,000	5,000	5,000	5,000	5,000
Transfers to Main Street	30,059	4,978	15,000	9,843	15,000
Transfers to Special Events	529,921	498,871	904,017	975,725	670,000
Transfer to Chandor Gardens	191,402	253,935	213,841	213,841	196,450
<b>Total Expenditures</b>	<b>1,247,648</b>	<b>981,240</b>	<b>1,308,858</b>	<b>1,415,039</b>	<b>1,726,450</b>
<b>Over/(Under)</b>	<b>(247,597)</b>	<b>267,362</b>	<b>(305,858)</b>	<b>(810)</b>	<b>(61,450)</b>
<b>Ending Fund Balance</b>	<b>\$ 529,812</b>	<b>\$ 797,174</b>	<b>\$ 491,316</b>	<b>\$ 796,364</b>	<b>\$ 734,914</b>

# Hotel Motel Tax Revenue

**Historical Quarterly Hotel/Motel Taxable Receipts**




**Historical Quarterly Hotel/Motel Taxable Receipts Crosstabs**

	Q1	Q2	Q3	Q4
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	4,048,535
FY 2023	4,427,245	4,090,195	5,656,127	4,135,659

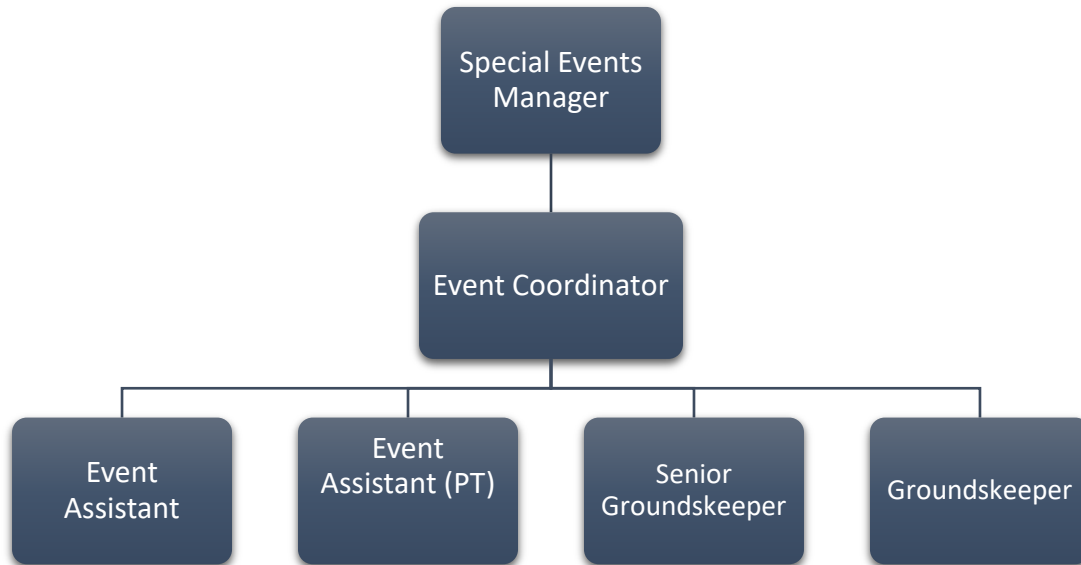
# Chandor Gardens Fund

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.

	<b>Actual FY21</b>	<b>Actual FY22</b>	<b>Adopted FY23</b>	<b>Projected FY23</b>	<b>Adopted FY24</b>
<b>Beginning Fund Balance</b>	<b>\$ 119,308</b>	<b>\$ (20,512)</b>	<b>\$ (16,459) </b>	<b>\$ (16,459)</b>	<b>\$ (6,894)</b>
<b>Revenues</b>					
Fee - Facility Rental	31,808	98,273	75,000	116,484	100,000
Fee - Garden Tour	32,577	42,714	30,000	59,740	45,000
Event Admission	4,150	115	-	-	-
Donations	-	95	-	-	-
Sale - Goods	2,257	994	-	-	-
Shortages & Overages	6	20	-	-	-
Interest Income	113	566	250	250	250
Transfer - From Inter-Fund	191,402	253,935	213,841	213,841	196,450
<b>Total Revenues</b>	<b>262,313</b>	<b>396,712</b>	<b>319,091</b>	<b>390,315</b>	<b>341,700</b>
<b>Expenditures</b>					
Personnel	184,367	193,777	190,400	199,689	201,100
Supplies	51,575	57,337	52,668	46,861	47,755
Contractual Services	117,695	141,544	76,023	134,200	85,951
Capital	48,496	-	-	-	-
<b>Total Expenditures</b>	<b>402,133</b>	<b>392,658</b>	<b>319,091</b>	<b>380,750</b>	<b>334,806</b>
<b>Over/(Under)</b>	<b>(139,820)</b>	<b>4,053</b>	<b>-</b>	<b>9,565</b>	<b>6,894</b>
<b>Ending Fund Balance</b>	<b>\$ (20,512)</b>	<b>\$ (16,459)</b>	<b>\$ (16,459)</b>	<b>\$ (6,894)</b>	<b>\$ 0</b>

# Chandor Gardens



## Position Summary

	FY21	FY22	FY23	FY24
Office Assistant	0	0	0	0
Event Assistant	1	1	1	1
Clerical Assistant – PT	1	1	1	1
Recreation Manager	0	0	0	0
Senior Groundskeeper	1	1	1	1
Groundskeeper	1	1	1	1
Horticulturalist	0	0	0	0
Gardener	0	0	0	0
<b>Total</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>4</b>

## 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.

# Chandor Gardens

## 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 the highest quality level possible.
- ♦ Establish Chandor Gardens with the American Public Gardens Association (APGA) to promote and advertise the Gardens to the public.

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Preserve the Chandor Mansion by treating it as a historical location as opposed to an event center	Ongoing	Sustain
Cross train all event staff so that they can efficiently work Chandor Gardens	3/01/2024	Growth
Revamp the gift shop with Chandor Gardens swag	5/01/2024	Marketability
Create a children's event or program to teach children about nature	2/01/2024	Growth
Focus on Docent tours in the Chandor House	Ongoing	Communicate
Remove run-down shade house and rebuild to improve growing space for Chandor Gardens	3/01/2024	Infrastructure
Establish Chandor Gardens with the American Public Gardens Association (APGA) to promote and advertise the Gardens to the public	Ongoing	Marketability

## 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

# Chandor Gardens

## Accomplishments

- ◆ Improved accessibility and safety for visitors of all capabilities by refurbishing the stone walkways.
- ◆ 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 in past years.
- ◆ Completed trailhead for the Chandor Gardens Nature Trail.
- ◆ Removed overhead hazards, deadwood clutter and invasive species within Chandor Gardens Nature Trail.
- ◆ Remodeled both the Grooms Loft and Bridal Cottage.
- ◆ Transferred all payments and scheduling into Rec1 to streamline department transactions.
- ◆ Replace water-stained wallpaper in the Great room inside of the Chandor Mansion.

## Budget Summary

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$184,367	\$193,777	\$190,400	\$199,689	\$201,100
Supplies	51,575	57,337	52,668	46,861	47,755
Contractual	117,695	141,544	76,023	134,200	85,422
Capital	48,496	-	-	-	-
<b>Total</b>	<b>\$ 402,133</b>	<b>\$ 392,658</b>	<b>\$ 319,091</b>	<b>\$ 380,750</b>	<b>\$ 334,277</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
Event Chairs	\$0	\$3,700	\$3,700
<b>Total</b>	<b>\$0</b>	<b>\$3,700</b>	<b>\$3,700</b>

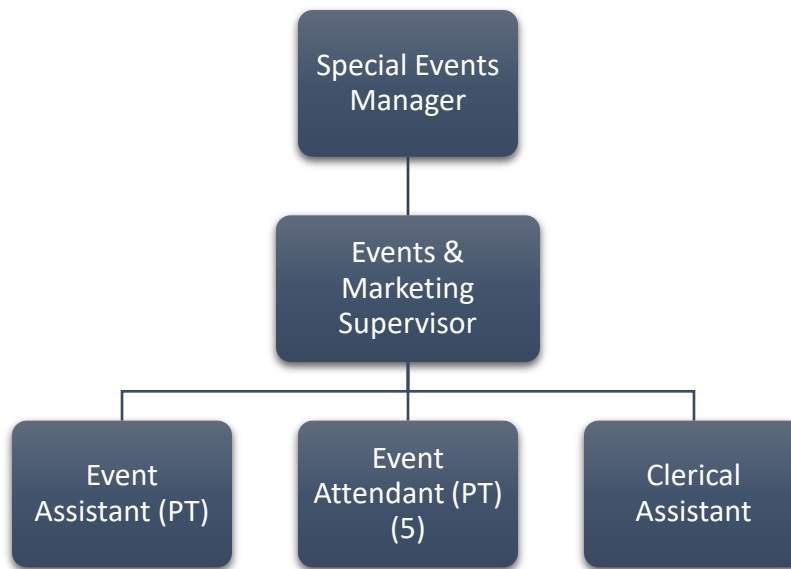


# Special Events Fund

Special Events 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 FY21		Actual FY22		Adopted FY23		Projected FY23		Adopted FY24	
<b>Beginning Fund Balance</b>	\$	12,087	\$	103,269	\$	34,324	\$	34,324	\$	121,814
<b>Revenues</b>										
Fee - Facility Rental		3,065		3,120		5,000		4,150		5,000
Fee - First Monday Rentals		123,475		121,785		125,000		134,019		125,000
Fee - Parking		15,377		20,321		15,000		5,264		-
Event Sponsorship		30,000		35,000		30,000		30,500		30,000
Miscellaneous		-		(31)		-		-		-
Sale - Goods		832		2,324		1,500		2,125		1,500
Interest Income		21		262		125		123		125
Transfer - From Inter-Fund		152,796		130,952		208,524		208,524		885,000
<b>Total Revenues</b>		<b>325,566</b>		<b>313,733</b>		<b>385,149</b>		<b>384,705</b>		<b>1,046,625</b>
<b>Expenditures</b>										
Personnel		67,918		71,920		119,700		57,748		334,500
Supplies		41,988		100,751		88,952		91,710		25,673
Contractual Services		124,478		210,007		126,497		147,757		67,000
Events:										
Holiday in the Park		-		-		-		-		194,450
Spark in the Park		-		-		-		-		183,800
Monster Bash		-		-		-		-		79,000
First Monday		-		-		-		-		44,750
Jack-O-Lantern Nights		-		-		-		-		35,000
Concerts in the Park		-		-		-		-		30,000
Barnyard		-		-		-		-		25,000
Kidz Fishing Derby		-		-		-		-		5,970
Spring Fling		-		-		-		-		5,675
Movies in the Park		-		-		-		-		9,250
Lounge Nights		-		-		-		-		2,800
<b>Total Expenditures</b>		<b>234,384</b>		<b>382,678</b>		<b>335,149</b>		<b>297,214</b>		<b>1,042,868</b>
<b>Over/(Under)</b>		<b>91,182</b>		<b>(68,945)</b>		<b>50,000</b>		<b>87,490</b>		<b>3,757</b>
<b>Ending Fund Balance</b>	\$	<b>103,269</b>	\$	<b>34,324</b>	\$	<b>84,324</b>	\$	<b>121,814</b>	\$	<b>125,571</b>

# Special Events



## Position Summary

	FY21	FY22	FY23	FY24
Special Events Manager	1	1	1	1
Special Events Coordinator	1	2	1	1
Event Attendant (PT)	5	5	5	5
Event Assistant (PT)	0	0	1	1
Clerical Assistant (PT)	1	1	1	1
<b>Total</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>9</b>

## 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.
- ◆ 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.

# Special Events

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Fix the issue of the line being too long at the Monster Bash Haunted Hayride. We need to be able to accommodate more people and not turn them away because the line is too long.	10/7/2023	Growth
Create a new event for the elderly community.	10/1/2023	Growth
Create more of an entertainment element to First Monday Trade Days.	10/1/2023	Growth
Create an event after action program	12/1/2023	Growth
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	FY21	FY22	FY23
Movies in the Park	2,000	1,500 (rainouts)	2,500 Per event
Holiday in the Park Pathway of Lights	9,000+	9,000	9,000
Spark in the Park	11,000	11,000+	12,000
Concert Series & Monster Bash	4,000	7,000	12,000
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

# Special Events

## Accomplishments

- ◆ Had the largest and most well attended Spark in the Park that we've ever had.
- ◆ We added many new features to Holiday Pathway of Lights to be more interactive (selfie stations) and also added a drone show.
- ◆ Had very successful events all year round. We continue to build the efficiency of event coordinating.
- ◆ We partnered with the Police Department to help launch the first National Night Out event hosted at Heritage Park.
- ◆ We created a Special Event Ordinance and Application to streamline event approval process.
- ◆ 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

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Budget</b>	<b>FY23 Projection</b>	<b>FY24 Adopted</b>
Personnel	\$67,918	\$71,920	\$119,700	\$57,748	\$334,500
Supplies	41,988	100,751	88,952	91,710	241,166
Contractual	124,478	210,007	126,497	147,757	467,202
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 234,384</b>	<b>\$ 382,678</b>	<b>\$ 335,149</b>	<b>\$ 297,215</b>	<b>\$ 1,042,868</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
Heritage Park Signage for traffic and parking	\$0	\$5,000	\$5,000
Water Fountain Replace	\$0	\$6,000	\$6,000
Event Tent	\$0	\$8,000	\$8,000
Movie Speakers	\$0	\$5,000	\$5,000
<b>Total</b>	<b>\$0</b>	<b>\$24,000</b>	<b>\$24,000</b>


# Grants Fund

This fund is used to account for miscellaneous Federal, State and County grants requiring segregated fund accounting.

	Actual FY21		Actual FY22		Adopted FY23		Projected FY23		Adopted FY24	
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Revenues</b>										
Miscellaneous		-		-		3,853		3,853		13,000
<b>Total Revenues</b>		-		-		<b>3,853</b>		<b>3,853</b>		<b>13,000</b>
<b>Expenditures</b>										
LEOSE		-		-		3,853		3,853		4,000
Bulletproof Vest		-		-		-		-		9,000
<b>Total Expenditures</b>		-		-		<b>3,853</b>		<b>3,853</b>		<b>13,000</b>
<b>Over/(Under)</b>		-		-		-		-		-
<b>Ending Fund Balance</b>	\$	-	\$	-	\$	-	\$	-	\$	-


# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	<b>\$ 56,513</b>	<b>\$ 43,236</b>	<b>\$ 40,140</b> 	<b>\$ 40,140</b>	<b>\$ 33,370</b>
<b>Revenues</b>					
Miscellaneous	17,954	32,940	10,000	-	10,000
Interest Income	24	167	50	840	500
<b>Total Revenues</b>	<b>17,978</b>	<b>33,107</b>	<b>10,050</b>	<b>840</b>	<b>10,500</b>
<b>Expenditures</b>					
Supplies	31,255	19,554	-	5,110	-
Contractual Services	-	16,649	10,000	2,500	2,000
Capital	-	-	-	-	25,000
<b>Total Expenditures</b>	<b>31,255</b>	<b>36,203</b>	<b>10,000</b>	<b>7,610</b>	<b>27,000</b>
<b>Over/(Under)</b>	<b>(13,277)</b>	<b>(3,096)</b>	<b>50</b>	<b>(6,770)</b>	<b>(16,500)</b>
<b>Ending Fund Balance</b>	<b>\$ 43,236</b>	<b>\$ 40,140</b>	<b>\$ 40,190</b>	<b>\$ 33,370</b>	<b>\$ 16,870</b>


# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	\$ 12,165	\$ 10,428	\$ 29,729 	\$ 29,729	\$ 29,225
<b>Revenues</b>					
Miscellaneous	5,516	26,356	10,000	5,550	10,000
Interest Income	1	143	65	626	500
<b>Total Revenues</b>	<b>5,517</b>	<b>26,499</b>	<b>10,065</b>	<b>6,176</b>	<b>10,500</b>
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Supplies	7,254	6,335	-	5,855	10,000
Contractual Services	-	863	10,000	825	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,254</b>	<b>7,198</b>	<b>10,000</b>	<b>6,680</b>	<b>10,000</b>
<b>Over/(Under)</b>	<b>(1,737)</b>	<b>19,301</b>	<b>65</b>	<b>(504)</b>	<b>500</b>
<b>Ending Fund Balance</b>	<b>\$ 10,428</b>	<b>\$ 29,729</b>	<b>\$ 29,794</b>	<b>\$ 29,225</b>	<b>\$ 29,725</b>

# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	<b>\$ 28,767</b>	<b>\$ 56,538</b>	<b>\$ 107,964</b> 	<b>\$ 107,964</b>	<b>\$ 147,408</b>
<b>Revenues</b>					
Taxes - PEG Fees	52,189	51,214	52,760	39,789	40,000
Interest Income	-	212	150	2,453	150
<b>Total Revenues</b>	<b>52,189</b>	<b>51,426</b>	<b>52,910</b>	<b>42,242</b>	<b>40,150</b>
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Supplies	-	-	-	2,798	-
Contractual Services	-	-	-	-	20,000
Capital	24,418	-	-	-	-
<b>Total Expenditures</b>	<b>24,418</b>	<b>-</b>	<b>-</b>	<b>2,798</b>	<b>20,000</b>
<b>Over/(Under)</b>	<b>27,771</b>	<b>51,426</b>	<b>52,910</b>	<b>39,444</b>	<b>20,150</b>
<b>Ending Fund Balance</b>	<b>\$ 56,538</b>	<b>\$ 107,964</b>	<b>\$ 160,874</b>	<b>\$ 147,408</b>	<b>\$ 167,558</b>




# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	\$ 39,996	\$ 43,162	\$ 48,851 	\$ 48,851	\$ 55,470
<b>Revenues</b>					
Fee - Fines	4,277	7,300	7,000	7,013	7,000
Interest Income	12	360	175	1,996	175
<b>Total Revenues</b>	<b>4,289</b>	<b>7,660</b>	<b>7,175</b>	<b>9,010</b>	<b>7,175</b>
<b>Expenditures</b>					
Supplies	-	518	585	539	5,250
Contractual Services	1,123	1,453	1,125	1,852	29,785
<b>Total Expenditures</b>	<b>1,123</b>	<b>1,971</b>	<b>1,710</b>	<b>2,391</b>	<b>35,035</b>
<b>Over/(Under)</b>	<b>3,166</b>	<b>5,689</b>	<b>5,465</b>	<b>6,619</b>	<b>(27,860)</b>
<b>Ending Fund Balance</b>	<b>\$ 43,162</b>	<b>\$ 48,851</b>	<b>\$ 54,316</b>	<b>\$ 55,470</b>	<b>\$ 27,610</b>


# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	<b>\$ 20,782</b>	<b>\$ 25,780</b>	<b>\$ 34,903</b> 	<b>\$ 34,903</b>	<b>\$ 44,730</b>
<b>Revenues</b>					
Fee - Fines	4,980	8,882	7,500	8,454	8,500
Interest Income	18	241	175	1,374	175
<b>Total Revenues</b>	<b>4,998</b>	<b>9,123</b>	<b>7,675</b>	<b>9,828</b>	<b>8,675</b>
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Over/(Under)</b>	<b>4,998</b>	<b>9,123</b>	<b>7,675</b>	<b>9,828</b>	<b>8,675</b>
<b>Ending Fund Balance</b>	<b>\$ 25,780</b>	<b>\$ 34,903</b>	<b>\$ 42,578</b>	<b>\$ 44,730</b>	<b>\$ 53,405</b>

# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	<b>\$ 57,092</b>	<b>\$ 62,478</b>	<b>\$ 72,080</b> 	<b>\$ 72,080</b>	<b>\$ 68,089</b>
<b>Revenues</b>					
Fee - Fines	5,331	9,065	8,000	8,809	9,000
Interest Income	55	537	350	3,089	350
<b>Total Revenues</b>	<b>5,386</b>	<b>9,602</b>	<b>8,350</b>	<b>11,898</b>	<b>9,350</b>
<b>Expenditures</b>					
Personnel	-	-	15,889	15,889	17,200
Supplies	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>15,889</b>	<b>15,889</b>	<b>17,200</b>
<b>Over/(Under)</b>	<b>5,386</b>	<b>9,602</b>	<b>(7,539)</b>	<b>(3,991)</b>	<b>(7,850)</b>
<b>Ending Fund Balance</b>	<b>\$ 62,478</b>	<b>\$ 72,080</b>	<b>\$ 64,541</b>	<b>\$ 68,089</b>	<b>\$ 60,239</b>


# 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 FY21		Actual FY22		Adopted FY23		Projected FY23		Adopted FY24	
<b>Beginning Fund Balance</b>	\$	61	\$	154	\$	326	\$	326	\$	494
<b>Revenues</b>										
Fee - Fines		93		172		300		168		300
<b>Total Revenues</b>		<b>93</b>		<b>172</b>		<b>300</b>		<b>168</b>		<b>300</b>
<b>Expenditures</b>										
Personnel		-		-		-		-		-
Supplies		-		-		-		-		-
Contractual Services		-		-		-		-		-
Capital		-		-		-		-		-
<b>Total Expenditures</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>Over/(Under)</b>		<b>93</b>		<b>172</b>		<b>300</b>		<b>168</b>		<b>300</b>
<b>Ending Fund Balance</b>	\$	<b>154</b>	\$	<b>326</b>	\$	<b>626</b>	\$	<b>494</b>	\$	<b>794</b>

# Animal Shelter Fund

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

	Actual FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	\$ 416,134	\$ 253,959	\$ 368,070 	\$ 368,070	\$ 444,138
<b>Revenues</b>					
Donations	146,728	140,549	50,025	102,618	50,000
Miscellaneous	606	10,082	-	384	-
Interest Income	434	3,499	2,000	21,372	2,000
<b>Total Revenues</b>	<b>147,768</b>	<b>154,130</b>	<b>52,025</b>	<b>124,374</b>	<b>52,000</b>
<b>Expenditures</b>					
Supplies	20,145	6,587	-	-	-
Contractual Services	48,023	32,311	20,000	5,444	20,000
Capital	241,775	1,121	25,000	42,861	-
<b>Total Expenditures</b>	<b>309,943</b>	<b>40,019</b>	<b>45,000</b>	<b>48,306</b>	<b>20,000</b>
<b>Over/(Under)</b>	<b>(162,175)</b>	<b>114,111</b>	<b>7,025</b>	<b>76,068</b>	<b>32,000</b>
<b>Ending Fund Balance</b>	<b>\$ 253,959</b>	<b>\$ 368,070</b>	<b>\$ 375,095</b>	<b>\$ 444,138</b>	<b>\$ 476,138</b>

# 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 FY21		Actual FY22		Adopted FY23		Projected FY23		Adopted FY24	
<b>Beginning Fund Balance</b>	\$	221,334	\$	171,362	\$	193,070	\$	193,070	\$	210,488
<b>Revenues</b>										
Grants - State		-		-		-		-		-
Fee - Copies, Cert, Photo		7,114		5,508		5,000		5,830		5,500
Donations		16,463		37,899		15,000		19,379		15,000
Sale - Library		1,756		4,047		2,500		688		2,500
Interest Income		141		1,424		550		8,328		550
Transfer - From Inter-Fund		-		377		200		2,185		2,150
<b>Total Revenues</b>		<b>25,474</b>		<b>49,255</b>		<b>23,250</b>		<b>36,410</b>		<b>25,700</b>
<b>Expenditures</b>										
Personnel		-		-		-		-		-
Supplies		10,742		5,593		34,550		12,061		8,500
Contractual Services		39,288		16,419		15,550		6,930		14,050
Capital		25,416		5,536		-		-		-
<b>Total Expenditures</b>		<b>75,446</b>		<b>27,547</b>		<b>50,100</b>		<b>18,991</b>		<b>22,550</b>
<b>Over/(Under)</b>		<b>(49,972)</b>		<b>21,708</b>		<b>(26,850)</b>		<b>17,419</b>		<b>3,150</b>
<b>Ending Fund Balance</b>	\$	171,362	\$	193,070	\$	166,220	\$	210,488	\$	213,638

# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	\$ 50,000	\$ 50,025	\$ 50,000	\$ 50,000	\$ 50,000
<b>Revenues</b>					
Interest Income	25	352	200	2,185	2,150
<b>Total Revenues</b>	<b>25</b>	<b>352</b>	<b>200</b>	<b>2,185</b>	<b>2,150</b>
<b>Expenditures</b>					
Contractual Services	-	377	200	2,185	2,150
<b>Total Expenditures</b>	<b>-</b>	<b>377</b>	<b>200</b>	<b>2,185</b>	<b>2,150</b>
<b>Over/(Under)</b>	<b>25</b>	<b>(25)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 50,025</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Working Capital</b>	\$ 1,381,897	\$ 1,341,658	\$ 2,755,284 <sup>▼</sup>	\$ 2,755,284	\$ 3,365,411
<b>Revenues</b>					
Transfer from GF (one-time purchases)	69,000	-	-	-	-
Interest Income	1,482	(25,455)	5,000	5,000	5,000
Miscellaneous	8,245	-	-	-	-
Chargebacks	1,194,493	1,766,121	2,201,214	2,201,214	2,352,001
Animal Services	-	5,820	5,820	5,820	16,935
DNS	-	30,933	21,234	21,234	11,480
Emergency Management	-	2,732	14,061	14,061	17,850
Fire	124,003	391,457	723,600	723,600	1,068,889
Information Technology	719,558	741,871	741,871	741,871	625,871
Facilities	-	8,537	8,537	8,537	8,537
Parks	9,578	49,387	55,351	55,351	40,925
Police	247,634	372,667	425,000	425,000	326,248
TPW	93,720	162,717	205,740	205,740	235,266
<b>Total Revenues</b>	<b>1,273,220</b>	<b>1,740,666</b>	<b>2,206,214</b>	<b>2,206,214</b>	<b>2,357,001</b>
<b>Expenditures</b>					
Information Technology	731,889	294,540	491,659	491,659	500,000
Fire	-	-	35,376	35,376	-
MaCS	-	-	-	-	60,000
Parks	-	-	63,015	63,015	12,000
Police	581,570	32,500	611,295	611,295	611,229
PW	-	-	394,742	394,742	175,000
<b>Total Expenditures</b>	<b>1,313,459</b>	<b>327,040</b>	<b>1,596,087</b>	<b>1,596,087</b>	<b>1,358,229</b>
<b>Over/(Under)</b>	<b>(40,239)</b>	<b>1,413,626</b>	<b>610,127</b>	<b>610,127</b>	<b>998,772</b>
<b>Ending Working Capital</b>	<b>\$ 1,341,658</b>	<b>\$ 2,755,284</b>	<b>\$ 3,365,411</b>	<b>\$ 3,365,411</b>	<b>\$ 4,364,184</b>



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# 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. In January 2023, Standard & Poor's once again reaffirmed the City's rating of "AA" 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 \$1.8 million in FY24.

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

# General Debt Service Fund

	Actual FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	\$ 6,012,062	\$ 11,742,057	\$ 15,693,149 	\$ 15,693,149	\$ 15,383,656
<b>Revenues</b>					
Taxes - Current Property	4,144,627	4,174,728	4,178,284	4,178,284	4,178,284
Taxes - Delinquent Property	38,748	17,223	21,000	3,213	21,000
Taxes - Penalty & Interest	28,429	24,529	20,240	19,163	20,240
Miscellaneous	-	-	-	-	-
Interest Income	23,004	62,713	55,000	559,716	100,000
Net Chg In Fair Value - Invest	(7,510)	(270,330)	-	78,765	-
Proceeds from Bonds/Notes	-	-	-	-	-
Proceeds from Premium/Discount	-	-	-	-	-
Transfer - From Inter-Fund	1,375,000	750,000	750,000	750,000	750,000
Reimbursement from TxDOT	7,534,435	6,992,470	5,200,000	3,496,235	1,869,173
<b>Total Revenues</b>	<b>13,136,733</b>	<b>11,751,333</b>	<b>10,224,524</b>	<b>9,085,376</b>	<b>6,938,697</b>
<b>Expenditures</b>					
Interest	1,431,740	1,903,872	1,553,171	1,894,937	2,054,541
Issuance Costs	-	-	-	-	-
Fiscal Agent Fees	1,830	1,440	3,200	3,200	3,200
Lease Purchase	68,169	69,928	71,732	71,732 	73,583
Payment to Escrow	-	-	-	-	-
Principle Retirement	5,905,000	5,825,000	7,425,000	7,425,000	7,505,000
<b>Total Expenditures</b>	<b>7,406,739</b>	<b>7,800,240</b>	<b>9,053,103</b>	<b>9,394,869</b>	<b>9,636,324</b>
<b>Over/(Under)</b>	<b>5,729,994</b>	<b>3,951,092</b>	<b>1,171,421</b>	<b>(309,494)</b>	<b>(2,697,626)</b>
<b>Ending Fund Balance</b>	<b>\$ 11,742,057</b>	<b>\$ 15,693,149</b>	<b>\$ 16,864,570</b>	<b>\$ 15,383,656</b>	<b>\$ 12,686,029</b>

# 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 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%.

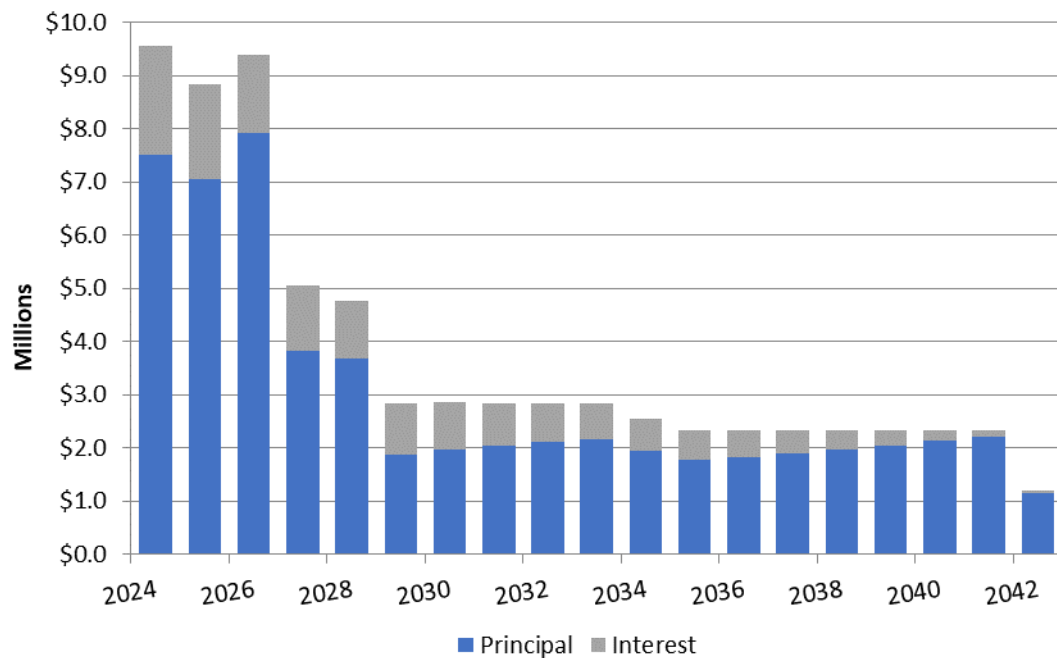
## Certificates of Obligation Bonds, Series 2023 –

\$13,700,000 2023 Certificate of Obligation Bonds, to purchase land for a future Hotel/Convention Center, due in annual installments through March 1, 2042, 5.00% - 6.00%.

Annual Debt Service Requirement included in Adopted Budget					
Description	Principal		Interest		Total
Series 2014 G.O. Refunding Bonds	\$	650,000	\$	97,600	\$ 747,600
Series 2017 Tax Notes		755,000		6,682	761,682
Series 2018 G.O. Refunding Bonds		560,000		46,260	606,260
Series 2020 G.O. Refunding Bonds		4,390,000		716,581	5,106,581
Series 2021 C.O. Bonds		720,000		423,344	1,143,344
Series 2023 C.O. Bonds		430,000		756,181	1,186,181
Total Bonded Requirements		7,505,000		2,046,648	9,551,648
Current Lease Requirements					
SunTrust Energy		73,583		7,893	81,476
Total Lease Requirements		73,583		7,893	81,476
Total General Debt	\$	7,578,583	\$	2,054,541	\$ 9,633,124

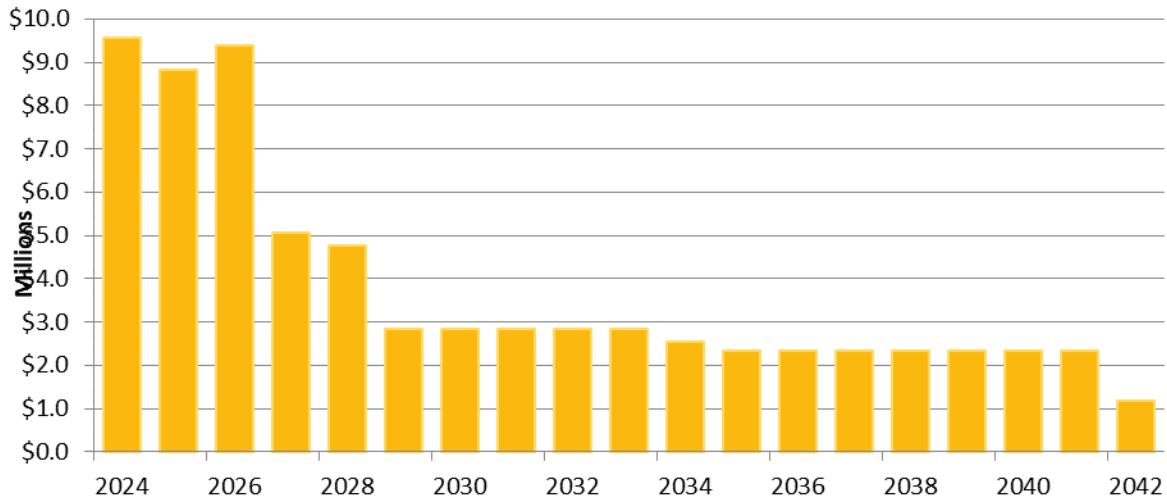
## Principal & Interest Requirements

Fiscal Year	Principal 3/1	Interest 3/1	Interest 9/1	Total
2024	7,505,000	1,093,238	953,410	9,551,648
2025	7,055,000	953,410	814,171	8,822,582
2026	7,925,000	814,171	657,479	9,396,651
2027	3,810,000	657,479	580,066	5,047,545
2028	3,680,000	580,066	505,128	4,765,194
2029	1,870,000	505,128	464,291	2,839,419
2030	1,960,000	464,291	421,466	2,845,756
2031	2,030,000	421,466	386,072	2,837,538
2032	2,100,000	386,072	354,188	2,840,259
2033	2,160,000	354,188	323,125	2,837,313
2034	1,935,000	323,125	293,509	2,551,634
2035	1,765,000	293,509	264,444	2,322,953
2036	1,830,000	264,444	232,331	2,326,775
2037	1,900,000	232,331	197,300	2,329,631
2038	1,970,000	197,300	159,500	2,326,800
2039	2,045,000	159,500	119,850	2,324,350
2040	2,125,000	119,850	78,200	2,323,050
2041	2,210,000	78,200	34,500	2,322,700
2042	1,150,000	34,500	-	1,184,500
<b>Total</b>	<b>57,025,000</b>	<b>7,932,268</b>	<b>6,839,030</b>	<b>71,796,298</b>



## Annual Debt Services Requirement – By Issue

Fiscal Year	GO Series 2014	Tax Notes Series 2017	GO Series 2018	GO Series 2020	CO Series 2021	CO Series 2023	Total
2024	747,600	761,682	606,260	5,106,581	1,143,344	1,186,181	9,551,649
2025	746,100	-	606,675	5,146,581	1,139,044	1,184,181	8,822,582
2026	748,500	-	601,769	5,716,781	1,143,544	1,186,056	9,396,651
2027	749,700	-	186,939	1,782,481	1,141,744	1,186,681	5,047,546
2028	-	-	182,313	2,258,081	1,138,744	1,186,056	4,765,195
2029	-	-	-	516,481	1,139,444	1,183,494	2,839,419
2030	-	-	-	518,281	1,143,644	1,183,831	2,845,757
2031	-	-	-	514,381	1,140,944	1,182,213	2,837,538
2032	-	-	-	514,831	1,141,944	1,183,484	2,840,260
2033	-	-	-	514,831	1,140,031	1,182,450	2,837,312
2034	-	-	-	227,391	1,140,294	1,183,950	2,551,635
2035	-	-	-	-	1,139,703	1,183,250	2,322,953
2036	-	-	-	-	1,142,569	1,184,206	2,326,775
2037	-	-	-	-	1,143,150	1,186,481	2,329,631
2038	-	-	-	-	1,142,050	1,184,750	2,326,800
2039	-	-	-	-	1,140,550	1,183,800	2,324,350
2040	-	-	-	-	1,138,650	1,184,400	2,323,050
2041	-	-	-	-	1,141,300	1,181,400	2,322,700
2042	-	-	-	-	-	1,184,500	1,184,500
<b>Total</b>	<b>2,991,900</b>	<b>761,682</b>	<b>2,183,957</b>	<b>22,816,703</b>	<b>20,540,693</b>	<b>22,501,366</b>	<b>71,796,300</b>



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# 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 FY24 budget is \$4.6 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	\$ 4,115,349	\$ 14,379,474	\$ 3,111,699	\$ 3,111,699	\$ 1,269,780
<b>Revenues</b>					
Grants - State	-	-	-	174,121	-
Royalties	5,045	53	-	-	-
Interest Income	7,308	50,104	75,000	107,999	75,000
Proceeds from Bonds/Notes	19,312,911		13,700,000	13,400,996	-
Miscellaneous	-	-	-	16,500	-
Transfer - General Fund	625,000	2,362,920	1,600,000	1,600,000	2,159,988
Transfer - Solid Waste	300,000	-	250,000	250,000	250,000
<b>Total Revenues</b>	<b>20,250,264</b>	<b>2,413,078</b>	<b>15,625,000</b>	<b>15,549,616</b>	<b>2,484,988</b>
<b>Expenditures</b>					
General	413,630		100,000	207,715	100,000
Parks	163,419	77,597	68,100	-	50,000
Public Safety Building	8,063,841	12,322,128	1,607,764	1,584,951	-
GROW Project	292,906	151,051	62,100	32,850	-
CAD/RMS Project	52,343	-	-	-	-
City Hall Renovation	-	589,337	289,581	313,670	-
Fire Station Renovation	-	40,740	-	65,585	250,000
Hotel Convention Center	-	-	13,973,625	13,773,625	-
Downtown Quadrant 4 Design			300,000	300,000	-
Town Creek Trail Phase III	-	-	300,000	279,164	-
US180 Green Ribbon/Icon	-	-	350,000	187,976	-
Bethel Ramp Design	-	-	70,000	73,000	-
Tin Top Ramp Design	-	-	70,000	73,000	-
Active Transportation Grant	-	-	-	-	250,000
Safe Streets Grant	-	-	-	-	60,000
Transfer - Debt Service	1,000,000	500,000	500,000	500,000	500,000
<b>Total Expenditures</b>	<b>9,986,139</b>	<b>13,680,852</b>	<b>17,691,170</b>	<b>17,391,535</b>	<b>1,210,000</b>
<b>Over/(Under)</b>	<b>10,264,125</b>	<b>(11,267,775)</b>	<b>(2,066,170)</b>	<b>(1,841,919)</b>	<b>1,274,988</b>
<b>Ending Fund Balance</b>	<b>\$ 14,379,474</b>	<b>\$ 3,111,699</b>	<b>\$ 1,045,530</b>	<b>\$ 1,269,780</b>	<b>\$ 2,544,768</b>

# 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 FY21		Actual FY22		Adopted FY23		Projected FY23		Adopted FY24	
Beginning Fund Balance	\$	1,118,809	\$	1,345,975	\$	1,700,503	▼ \$	1,700,503	\$	2,682,330
Revenues										
Property Tax Revenue		481,966		507,014		736,494		948,523		1,173,159
Parker Co Hospital District		42,799		50,251		52,000		85,878		85,000
Interest Income		1,080		13,103		10,300		51,175		10,300
Total Revenues		525,845		570,368		798,794		1,085,576		1,268,459
Expenditures										
Administration		8,080				-		-		250,000
Projects		-		-		-		-		-
I-20 Ramps at Bethel		89,949		31,888		253,749		103,749		-
Downtown Bypass		200,650		183,953		100,000		-		-
Total Expenditures		298,680		215,840		353,749		103,749		250,000
Over/(Under)		227,166		354,528		445,045		981,827		1,018,459
Ending Fund Balance										
	\$	1,345,975	\$	1,700,503	\$	2,145,548	\$	2,682,330	\$	3,700,789

# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Working Capital</b>	<b>\$ 3,094,706</b>	<b>\$3,158,871</b>	<b>\$ 1,930,351</b>	<b>\$1,930,351</b>	<b>\$1,765,150</b>
<b>Revenues</b>					
Fee - Stormwater Utility	1,428,702	1,458,110	1,525,000	1,483,585	1,485,000
Reimbursement - Eng Charges	-	-	-	25,000	-
Interest Income	10,603	(10,011)	20,000	134,072	20,000
<b>Total Revenues</b>	<b>1,439,305</b>	<b>1,448,099</b>	<b>1,545,000</b>	<b>1,642,657</b>	<b>1,505,000</b>
<b>Expenditures</b>					
Contractual	13,043	973,679	528,737	366,017	100,000
Debt Service	544,310	544,080	547,639	547,639	545,769
Capital	817,787	1,158,861	767,556	894,202	350,000
<b>Total Expenditures</b>	<b>1,375,140</b>	<b>2,676,620</b>	<b>1,843,932</b>	<b>1,807,858</b>	<b>995,769</b>
<b>Over/(Under)</b>	<b>64,165</b>	<b>(1,228,521)</b>	<b>(298,932)</b>	<b>(165,201)</b>	<b>509,231</b>
<b>Ending Working Capital</b>	<b>\$ 3,158,871</b>	<b>\$1,930,351</b>	<b>\$ 1,631,419</b>	<b>\$1,765,150</b>	<b>\$2,274,381</b>


## 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:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
	<b>\$ 5,540,000</b>	<b>\$ 1,293,226</b>	<b>\$ 6,833,226</b>

# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	<b>\$ 1,070,891</b>	<b>\$ 591,837</b>	<b>\$ 12,284</b> 	<b>\$ 12,284</b>	<b>\$ 219,796</b>
<b>Revenues</b>					
Fee - Park Development	344,509	324,727	175,000	338,928	175,000
Interest Income	455	380	550	3,016	550
<b>Total Revenues</b>	<b>344,964</b>	<b>325,107</b>	<b>175,550</b>	<b>341,944</b>	<b>175,550</b>
<b>Expenditures</b>					
Supplies	29,587	62,644	38,683	38,683	50,000
Contractual Services	382,900	242,880	89,849	89,849	50,000
Capital	411,531	599,137	5,900	5,900	-
<b>Total Expenditures</b>	<b>824,018</b>	<b>904,661</b>	<b>134,432</b>	<b>134,432</b>	<b>100,000</b>
<b>Over/(Under)</b>	<b>(479,054)</b>	<b>(579,553)</b>	<b>41,118</b>	<b>207,512</b>	<b>75,550</b>
<b>Ending Fund Balance</b>	<b>\$ 591,837</b>	<b>\$ 12,284</b>	<b>\$ 53,402</b>	<b>\$ 219,796</b>	<b>\$ 295,346</b>

# 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 FY21		Actual FY22		Adopted FY23		Projected FY23		Adopted FY24	
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	-	\$	-	\$	334,619
<b>Revenues</b>										
Interest Income		-		-		550		1,096		550
Transfer - From Inter-Fund		-		-		1,727,880		1,727,880		3,000,000
<b>Total Revenues</b>		-		-		<b>1,728,430</b>		<b>1,728,976</b>		<b>3,000,550</b>
<b>Expenditures</b>										
Supplies		-		-		822,880		739,955		1,425,000
Contractual Services		-		-		905,000		654,403		1,575,000
<b>Total Expenditures</b>		-		-		<b>1,727,880</b>		<b>1,394,357</b>		<b>3,000,000</b>
<b>Over/(Under)</b>		-		-		<b>550</b>		<b>334,619</b>		<b>550</b>
<b>Ending Fund Balance</b>	\$	-	\$	-	\$	<b>550</b>	\$	<b>334,619</b>	\$	<b>335,169</b>




# Roadway Impact Fund

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

	Actual FY21		Actual FY22		Adopted FY23		Projected FY23	Adopted FY24	
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	28,305	\$	28,305	\$ 177,919
<b>Revenues</b>									
Fee - Roadway Impact		-		28,305		60,000		149,473	60,000
Interest Income		-		-		500		141	500
<b>Total Revenues</b>		-		<b>28,305</b>		<b>60,500</b>		<b>149,614</b>	<b>60,500</b>
<b>Expenditures</b>									
Supplies		-		-		-		-	-
Contractual Services		-		-		-		-	-
Capital		-		-		-		-	-
<b>Total Expenditures</b>		-		-		-		-	-
<b>Over/(Under)</b>		-		<b>28,305</b>		<b>60,500</b>		<b>149,614</b>	<b>60,500</b>
<b>Ending Fund Balance</b>	\$	-	\$	<b>28,305</b>	\$	<b>88,805</b>	\$	<b>177,919</b>	\$ <b>238,419</b>

# 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 FY21	Actual FY22	Adopted FY23	Projected FY23	Adopted FY24
<b>Beginning Fund Balance</b>	\$ -	\$ 4,156,547	\$ 7,244,342 	\$ 7,244,342	\$ -
<b>Revenues</b>					
Grants - Federal	4,156,238	4,172,666	-	-	-
Miscellaneous		-	-	-	
Interest Income	309	-	5,000	280,759	
Transfer - From Inter-Fund	-	1,518,028	-		-
<b>Total Revenues</b>	<b>4,156,547</b>	<b>5,690,693</b>	<b>5,000</b>	<b>280,759</b>	<b>-</b>
<b>Expenditures</b>					
Projects					
925 Radio System Expansion	-	2,602,898	2,487,101	2,487,101	-
Fire Station 1 Renovation	-	-	750,000	750,000	-
Contribution for Land Purchase	-	-	4,288,000	4,288,000	-
<b>Total Expenditures</b>	<b>-</b>	<b>2,602,898</b>	<b>7,525,101</b>	<b>7,525,101</b>	<b>-</b>
<b>Over/(Under)</b>	<b>4,156,547</b>	<b>3,087,795</b>	<b>(7,520,101)</b>	<b>(7,244,342)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 4,156,547</b>	<b>\$ 7,244,342</b>	<b>\$ (275,759)</b>	<b>\$ -</b>	<b>\$ -</b>

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# APPENDIX

# Decision Package

## General Fund

### Department : City Administration

Program	Ongoing	One-time
Granicus Boards & Commissions Module	6,720	2,450
<b>City Administration Subtotal</b>	<b>6,720</b>	<b>2,450</b>

### Department : Emergency Management

Program	Ongoing	One-time
AED Pads & Battery replacement	2,800	-
EM Specialist Conferences	1,400	-
Increase in overtime	2,100	-
<b>Emergency Management Subtotal</b>	<b>6,300</b>	<b>-</b>

### Department : Fire

Program	Ongoing	One-time
Foam & Absorbant	2,000	-
Janitorial Supplies	1,380	-
Uniforms	2,071	-
Vehicle Parts/Preventative Maintenance	56,728	-
OPS/Softwares	7,000	-
Safety Gear Repair & Maintenance	2,200	-
4 x Standpipe Kids	-	8,844
1 NFPA Flow Test Kit NFPA 1962	-	7,218
Rope & Water Rescue Equipment	-	6,800
Quick Deploy Struts	-	9,694
Fire Marshall certification & equipment parts	1,000	-
<b>Fire Department Subtotal</b>	<b>72,379</b>	<b>32,556</b>

### Department : Information Technology

Program	Ongoing	One-time
Laptop for EM Specialist Beck	-	2,250
Cell Phone for EM Specialist Beck	710	-
Software Renewals	71,000	-
Tyler System Management	23,353	-
<b>Information Technology Subtotal</b>	<b>95,063</b>	<b>2,250</b>

## General Fund

### Department : Library

Program	Ongoing	One-time
Security Cabinet	-	1,369
Credit Card Fees	1,300	-
Meeting Room updates	-	1,868
New Arrivals Table	-	2,743
<b>Library Subtotal</b>	<b>1,300</b>	<b>5,980</b>

### Department : Municipal & Community Services - Animal Services

Program	Ongoing	One-time
Medical Supplies	17,000	-
Vet Licenses	1,500	-
Vet Degree CEU's	1,100	-
Advertising	2,000	-
<b>Municipal &amp; Community Services - Animal Services Subtotal</b>	<b>21,600</b>	<b>-</b>

### Department : Municipal Court

Program	Ongoing	One-time
Judge's contract	5,000	-
Postage	2,000	-
<b>Municipal Court Subtotal</b>	<b>7,000</b>	<b>-</b>

### Department : Parks and Properties - Facilities

Program	Ongoing	One-time
Backup Generators	7,000	-
Custodial Contract	24,000	-
PSB HVAC Maintenance	20,000	-
Fire Station 1 Exhaust System	-	41,365
Old City Hall Roof Replacement	-	90,000
<b>Parks and Properties-Facilities Subtotal</b>	<b>51,000</b>	<b>131,365</b>

## General Fund

### Department : Parks and Recreation

Program	Ongoing	One-time
Landscape Maintenance	50,000	-
Agricultural/Botanical	15,000	-
Install and maint new fountain @ Clear Lake	7,000	-
Aquatics Swim Lesson Certifications	1,300	-
<b>Parks Subtotal</b>	<b>73,300</b>	<b>-</b>

### Department : Police

Program	Ongoing	One-time
Lead Records Clerk	72,734	-
Records Clerk	62,496	-
Officers (6)	637,929	-
TCO Communication Headsets & Bases	-	5,322
Training	8,000	-
Flock Cameras	22,400	2,600
<b>Police Subtotal</b>	<b>803,559</b>	<b>7,922</b>

### Department : Public Works

Program	Ongoing	One-time
Safety Equipment/Meals	7,460	-
<b>Public Works Subtotal</b>	<b>7,460</b>	<b>-</b>

<b>General Fund Total</b>	<b>1,145,681</b>	<b>182,523</b>
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## Chandor Gardens

Program	Ongoing	One-time
Event Chairs	-	3,700
<b>Chandor Total</b>	<b>-</b>	<b>3,700</b>

## Special Events

Program	Ongoing	One-time
Heritage Park Signage for traffic/parking	-	5,000
Drinking fountain replacement	-	6,000
Event tent	-	8,000
Movie speakers	-	5,000
<b>Special Events Total</b>	<b>-</b>	<b>24,000</b>

## Solid Waste

Program	Ongoing	One-time
5-year rate study for Solid Waste	29,500	-
Vehicle Parts	27,000	-
Vehicle Service	42,000	-
Brush Truck	-	280,000
<b>Solid Waste Total</b>	<b>98,500</b>	<b>280,000</b>

## Vehicle/Equipment Replacement

Program	Ongoing	One-time
Animal Services - Replace ASO Truck	-	60,000
Parks - Replace Parks mower	-	500,000
Police - Replace 6 unmarked vehicles	-	120,000
Public Works - Replace Backhoe	-	60,000
Public Works - Replace Street Maintenance Truck	-	25,000
<b>Vehicles/Equipment Replacement Total</b>	<b>-</b>	<b>765,000</b>



# 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.
  - 4. 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.
- ii. 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.

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.

- iii. 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.
  - 1. 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.

2. 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.
  3. 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.
- iv. 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.
  - v. 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.

# 2023 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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ 3,643,375,762
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 561,751,367
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 3,081,624,395
4.	<b>2022 total adopted tax rate.</b>	\$ 0.456344 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: ..... \$ 30,909,625	
	B. 2022 values resulting from final court decisions: ..... - \$ 25,236,560	
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 5,673,065
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: ..... \$ 0	
	B. 2022 disputed value: ..... - \$ 0	
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 5,673,065

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 3,087,297,460
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ 14,674,315 <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 10,931,807 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 25,606,122
11.	<b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value:</b> ..... \$ 299,680 <b>B. 2023 productivity or special appraised value:</b> ..... - \$ 330 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 299,350
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 25,905,472
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 124,700,112
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 2,936,691,876
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 13,401,417
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 7,599
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 13,409,016
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ 4,713,314,407 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ ..... <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 277,944,467 <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ 4,435,369,940

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. 2023 taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ 0 <b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 660,134,056
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 3,775,235,884
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 165,438,833
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 165,438,833
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 3,609,797,051
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.371461 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.330344 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,087,297,460

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 10,198,701
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> 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 2022. This line applies only to tax years preceding tax year 2022. .... + \$ 5,247 <b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ 859,803 <b>C. 2022 transferred function.</b> 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 <b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ -854,556 <b>E. Add Line 30 to 31D.</b>	\$ 9,344,145
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,609,797,051
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.258855 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 state criminal justice mandate.</b> 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>B. 2022 state criminal justice mandate.</b> 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 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 indigent health care expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. .... \$ 0 <b>B. 2022 indigent health care expenditures.</b> 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>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>If not applicable or less than zero, enter 0.</b>  <b>A. 2023 indigent defense compensation expenditures.</b> 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0  <b>B. 2022 indigent defense compensation expenditures.</b> 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>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100  <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100  <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>If not applicable or less than zero, enter 0.</b>  <b>A. 2023 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ 0  <b>B. 2022 eligible county hospital expenditures.</b> 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>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100  <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100  <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> 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 Section 26.0444 for more information.  <b>A. Amount appropriated for public safety in 2022.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ 0  <b>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ 0  <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ 0 /\$100  <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.258855 /\$100
40.	<b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.  <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, 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>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ 0.182994 /\$100  <b>C.</b> Add Line 40B to Line 39.	\$ 0.441849 /\$100
41.	<b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.457313 /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
<b>42.</b>	<b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> 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.  <b>A. Debt</b> 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. <sup>28</sup>  Enter debt amount ..... \$ 9,551,648 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 4,444,641 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 5,107,007
<b>43.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 84,104
<b>44.</b>	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 5,022,903
<b>45.</b>	<b>2023 anticipated collection rate.</b> <b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 100.00 % <b>B.</b> Enter the 2022 actual collection rate. .... 98.82 % <b>C.</b> Enter the 2021 actual collection rate. .... 99.73 % <b>D.</b> Enter the 2020 actual collection rate. .... 99.89 % <b>E.</b> 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%. <sup>31</sup>	100.00 %
<b>46.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 5,022,903
<b>47.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,775,235,884
<b>48.</b>	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.133048 /\$100
<b>49.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.590361 /\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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.	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0</u> /\$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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>6,944,492</u>
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,775,235,884</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.183949</u> /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.371461</u> /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ <u>0.371461</u> /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.590361</u> /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.406412</u> /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,775,235,884</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0</u> /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ <u>0.406412</u> /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> 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 adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.566353 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.069548 /\$100	
C.	Subtract B from A..... \$ 0.496805 /\$100	
D.	Adopted Tax Rate..... \$ 0.456344 /\$100	
E.	Subtract D from C..... \$ 0.040461 /\$100	
<b>64. Year 2 component.</b>	Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67)..... \$ 0.527648 /\$100	
B.	Unused increment rate (Line 66)..... \$ 0.036032 /\$100	
C.	Subtract B from A..... \$ 0.491616 /\$100	
D.	Adopted Tax Rate..... \$ 0.458100 /\$100	
E.	Subtract D from C..... \$ 0.033516 /\$100	
<b>65. Year 1 component.</b>	Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65)..... \$ 0.518932 /\$100	
B.	Unused increment rate (Line 64)..... \$ 0 /\$100	
C.	Subtract B from A..... \$ 0.518932 /\$100	
D.	Adopted Tax Rate..... \$ 0.482900 /\$100	
E.	Subtract D from C..... \$ 0.036032 /\$100	
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E.	\$ 0.110009 /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	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).	\$ 0.516421 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**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.<sup>44</sup>

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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.258855 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,775,235,884
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.013244 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.133048 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.405147 /\$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.<sup>46</sup>

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.<sup>47</sup>

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. 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.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.456344 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,936,691,876
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,609,797,051
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ <u>0.516421</u> /\$100

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.371461 /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.516421 /\$100

As applicable, enter the 2023 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: 67

**De minimis rate.** ..... \$ 0.405147 /\$100

If applicable, enter the 2023 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 the Tax Code.<sup>50</sup>

**print  
here** ➡

Printed Name of Taxing Unit Representative

**sign  
here** ➡

Taxing Unit Representative

Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)