

# CITY BUDGET

FISCAL YEAR 2026



# **City of Weatherford**

## **Fiscal Year 2025-2026**

### **Budget Cover Page**

### **September 9, 2025**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$615,066, which is a 4.07 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$679,730.

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

**FOR:** Mayor Paul Paschall, Mayor Pro Tem Zack Smith, Council Member Luke Williams

**AGAINST:** N/A

**PRESENT** and not voting: N/A

**ABSENT:** Council Matt Ticzkus

#### **Property Tax Rate Comparison**

|   | <b>2025-2026</b> | <b>2024-2025</b> |
|---|------------------|------------------|
| Property Tax Rate:                                | \$0.392246/100   | \$0.398420/100   |
| No-New-Revenue Tax Rate:                          | \$0.392246/100   | \$0.398420/100   |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.284985/100   | \$0.298800/100   |
| Voter-Approval Tax Rate:                          | \$0.501813/100   | \$0.504780/100   |
| Debt Rate:  | \$0.096600/100   | \$0.099600/100   |

Total debt obligation for City of Weatherford secured by property taxes:

\$53,503,545

#### **Changes presented between Proposed and Adopted Budget**

Increase Hotel Motel Tax fund from \$1,297,142 to \$1,797,142 \*

\*City Council approved increase of \$500,000 annual contribution to allow funding for construction of a new Tourism Center.



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# INTRODUCTION





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# 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 38,109 (2023 US 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.



# City Council



**Mayor**  
*Paul Paschall*



**Place 1,**  
*Heidi Wilder*



**Place 2**  
**Mayor Pro Tem**  
*Zack Smith*



**Place 3**  
*Matt Ticzkus*



**Place 4**  
*Luke Williams*

## City Administration/Appointed Officials

|                    |   |
|--------------------|---|
| James Hotopp       | City Manager  |
| Dawn Brooks        | Assistant City Manager/Chief Financial Officer          |
| Chad Marbut        | Assistant City Manager                                  |
| Diana Allen        | Director, Human Resources                               |
| Joe Farley         | Director, Electric Utilities                            |
| Jason Hayes        | Chief of Police   |
| Jaycob Kirkpatrick | Director, Parks & Recreation                            |
| Matt Leppla        | Director, Public Works                                  |
| Andrea McDonald    | City Secretary  |
| Jonathan Peacock   | Fire Chief  |
| Ashley Seiler      | Director, Economic Development                          |
| Rick Shaffer       | Director, Water & Wastewater Utilities                  |
| Eric Shumar        | Director, Animal Services & Sanitation                  |
| Erin Spicer        | Director, Communications & Marketing & Library Services |
| Kiason Turner      | Director, Information Technology                        |
| Vacant             | Director, Development Services                          |



# Weatherford Facts & Figures

| City Government   |                        | Demographic (Census Bureau)     |                          |
|---|------------------------|---------------------------------|--------------------------|
| Year Founded  | 1855                   | <b>Population Totals</b>        |                          |
| Incorporated  | 1858                   |                                 | 2000 19,000              |
| Charter Adopted   | 1918                   |                                 | 2010 25,250              |
| Form of Government  | Council-Manager        |                                 | 2020 30,854              |
|   |                        |                                 | 2023 38,109              |
| <b>Physiographic</b>  |                        |                                 | Change since 2010 50.93% |
| Land Area (sq. mi.)   | 28.95                  | <b>By Sex (2023)</b>            |                          |
| Long/Lat Range  | 32.759 ° N / 97.797° W | Male/Female                     | 49.45%/50.55%            |
| Public Parkland   |                        | <b>By Race/Ethnicity (2023)</b> |                          |
| City Parks: <i>Cartwright, Cherry, Holland Lake, Marshal, McGratton, Miller, Love Street, Soldier Springs</i> |                        | White, non-Hispanic             | 78.40%                   |
| Trails: <i>Town Creek Hike &amp; Bike Trail, Boardwalk</i>  |                        | Hispanic or Latino              | 13.50%                   |
| <b>Lake Weatherford</b>   |                        | Black                           | 2.80%                    |
| Pool Elevation (ft.)  |                        | Other                           | 5.30%                    |
| Surface Area (acres)  | 896                    | <b>Age Distribution (years)</b> |                          |
| Maximum Depth (ft.)   | 1,158                  | 0-4                             | 6.22%                    |
|   | 39                     | 5-17                            | 16.35%                   |
| <b>Weather</b>  |                        | 18-64                           | 60.10%                   |
| Average Annual Precipitation  | 35.77 in.              | 65+                             | 17.33%                   |
| Avg Annual Low Temperature  | 51° F                  | <b>Income (2023)</b>            |                          |
| Avg Annual High Temperature   | 75° F                  | Median Household                | \$78,738                 |
| Record High (Jun 1980)  | 116° F                 | Below Poverty Level             | 10.90%                   |
| Record Low (Dec 1989)   | -10° F                 | <b>Other (2023)</b>             |                          |
|   |                        | Households                      | 12,944                   |
|   |                        | Persons per Household           | 2.5                      |

## Education

### Weatherford ISD Enrollment (2024)

|         |       |
|---------|-------|
| Pre K-6 | 4,423 |
| 7-8     | 1,261 |
| 9-12    | 2,487 |

### Weatherford College Enrollment

|                  |         |
|------------------|---------|
| Total Enrollment | 5,440   |
| Male/Female (%)  | 36%/64% |

### Educational Attainment (25 years and older)

|                             |        |
|-----------------------------|--------|
| High School Graduates       | 90.10% |
| Bachelor's Degree or Higher | 28.60% |

## Employment

|                      |        |
|----------------------|--------|
| Civilian Labor Force | 16,717 |
|----------------------|--------|

### Unemployment Rate

|                |       |
|----------------|-------|
| Average Annual | 2.90% |
|----------------|-------|

### Top Employers

|                     |       |
|---------------------|-------|
| Weatherford ISD     | 1,131 |
| Parker County       | 495   |
| Weatherford College | 445   |
| City of Weatherford | 434   |
| Medical City        | 402   |
| Wal-Mart            | 350   |
| C.D. Hartnett       | 276   |

## Economic

### Business & Retail

|   |           |
|---|-----------|
| Avg # of monthly Sales Tax Payers (24 mos.) | 4,725     |
| 2024 Sales Tax Remitted                     | \$21.010m |
| Increase/Decrease from 2023                 | -2.25%    |
| Retail sales tax per capita                 | \$551.33  |

### Housing

|  |           |
|--|-----------|
| Median Market value, owner-occupied home                     | \$332,582 |
| Single-Family Building Permits (October 2023—September 2024) | 168       |
| Single-Family Building Permits (October 2024—June 2025)      | 47        |

### Tourism

|   |    |
|---|----|
| Hotels and Beds & Breakfasts  | 28 |
| Attractions: <i>Chandor Gardens, Clark Gardens, Greenwood Farm, Sheriff's Posse Rodeo, Farmer's Market, Doss Heritage &amp; Cultural Center, Greenwood Cemetery, Museum of the Americas, First Monday Grounds</i> |    |
| Special Events: <i>Weatherford Blooms, Sheriff's Posse Rodeo, Peach Festival, Hometown Heritage, Stampede, Christmas on the Square</i>  |    |



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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, 2024**

*Christopher P. Monill*

**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, 2024. 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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# BUDGET OVERVIEW





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# City Manager's Adopted Budget Message

## To: Honorable Mayor and Weatherford City Council Members

I am pleased to present the FY26 budget proposal for the City of Weatherford, covering operations from October 1, 2025, through September 30, 2026. This budget has been carefully crafted to address our community's evolving needs while maintaining fiscal responsibility in an increasingly complex economic environment.

## Purpose of the Budget

This adopted budget serves as the Annual Operating Plan for the City of Weatherford, setting the foundation for our fiscal year 2026. It goes beyond mere numbers, establishing service levels, allocating municipal resources, and providing a comprehensive operational and planning framework. At its core, this budget embodies our community's values, priorities, and aspirations.

The budget process represents a crucial period of collaboration and dialogue among city staff, citizens, and the City Council. It's during this time that we collectively determine how to best allocate our finite resources to meet the evolving needs of our community. As stipulated in our annual budget ordinance, the Council maintains budgetary control at both the department and fund levels, ensuring fiscal responsibility and accountability.

For the coming weeks, we ask the Council to thoroughly review the FY26 budget as presented, examining the detailed allocations and strategic investments outlined in this proposal. We will hold a public hearing scheduled for August 26th for the ad FY26 budget, with an additional public hearing for the property tax rate on September 9th. The final adopted budget and property tax rate are both slated for Council approval on September 9, 2025.

Weatherford has consistently demonstrated foresight in its financial planning. Our past initiatives have yielded significant benefits, including competitive employee compensation, enhanced park and street maintenance, improved stormwater management, and the establishment of Tax Increment Reinvestment Zones. We've also implemented a robust fleet rotation schedule, planned for long-term liabilities, and have been working on establishing a capital reserve for major projects, which has now grown to approximately \$4.5 million.

Building on last year's successful organizational enhancements, including the Police Department reorganization and Fire Department expansion, we continue to prioritize strategic workforce development and organizational optimization. This fiscal year, we are strategically repurposing management-level positions to create more functional roles within operational departments, enhancing service delivery capabilities where they are needed most. We have restructured several vacant assistant director positions and made other organizational adjustments to better align our workforce with current operational priorities. While maintaining our overall staffing levels, we have strategically shifted resources toward front-line positions that directly support departmental productivity and operational efficiency. These strategic actions reflect our commitment to Weatherford's sustainable growth and financial stability.

The FY26 budget builds upon these accomplishments while preparing for future challenges in our rapidly evolving economic and technological landscape. It addresses immediate needs while laying the groundwork for significant capital improvements on the horizon. Key focus areas include infrastructure

resilience, development support enhancements, streamlined service delivery, and initiatives to boost economic development and community growth.

As we navigate continued economic uncertainty and changing federal priorities, this budget demonstrates our adaptability and forward-thinking approach. It balances fiscal prudence with strategic investments, ensuring Weatherford remains a thriving, attractive community for residents and businesses alike.

### **Weatherford's Mission: Building a Strong Community**

The City of Weatherford takes pride in delivering a comprehensive array of services to our citizens. From ensuring public safety and managing emergencies to providing essential utilities and fostering community development, our responsibilities are diverse and far-reaching. In the face of this complexity, we remain united under a singular, powerful mission: Building a Strong Community.

This mission serves as the cornerstone of every action we take and every service we provide. It guides our dedicated staff in their daily efforts to enrich the lives of all Weatherford residents. Our commitment is further shaped by our core values:

1. **People** -- We put our people first.
2. **Service** -- We deliver exceptional service.
3. **Innovation** -- We seek to evolve.
4. **Integrity** -- We do the right thing, always.
5. **Fiscal Responsibility** -- We are excellent financial stewards.

These values support our commitment to this organization, our employees, and our community by delivering servant leadership, advanced training and development, wellness initiatives, and state-of-the-art facilities and equipment.

The FY26 budget before you is a reflection of this mission and these values. It represents our unwavering commitment to allocating every dollar towards building and sustaining a strong, vibrant community. From infrastructure improvements to social programs, from public safety enhancements to economic development initiatives, each budgetary decision has been made with the goal of fostering a Weatherford where all can thrive.

### **Economic Overview**

The economic landscape for FY26 presents both opportunities and challenges as we navigate evolving national and regional trends:

**Inflation and Cost Management:** After the Federal Reserve's successful efforts to bring inflation closer to target levels, we're seeing stabilization around 2.5-3% annually as of mid-2025. This more moderate inflation environment allows for better budget predictability, though we continue to account for:

- Ongoing elevated costs in construction materials and specialized services
- Necessary employee compensation adjustments to maintain competitive positioning
- Strategic procurement initiatives to maximize purchasing power

**Interest Rate Environment:** With the Federal Reserve beginning to lower rates from their peak levels, current federal funds rates are trending toward 4.5-5% as of summer 2025. This transition affects our budget through:

- Reduced borrowing costs for planned capital projects and infrastructure investments
- Moderate returns on the city's investment portfolio
- Renewed optimism in local development and business expansion

**Labor Market Dynamics:** The employment landscape remains competitive, with unemployment holding steady around 3.5-4% regionally. For Weatherford, this environment requires:

- Continued investment in competitive compensation packages and benefits
- Enhanced focus on employee retention and professional development programs
- Strategic workforce planning to address ongoing skilled labor shortages

**Housing and Development:** The housing market is showing signs of recovery with declining mortgage rates, leading to:

- Renewed construction activity and development interest
- Steady property tax base growth from new residential and commercial projects
- Increased demand for city services and infrastructure in growing areas

**Consumer and Business Confidence:** Regional economic indicators show cautious optimism, with local businesses reporting:

- Stable consumer spending patterns supporting sales tax revenues
- Growing interest in business relocations and expansions
- Continued strength in our retail and service sectors

**Federal and State Policy Impacts:** Recent changes in federal administration priorities and state legislation affect our operations through:

- Evolving infrastructure funding opportunities and grant programs
- New regulatory requirements in areas such as cybersecurity and environmental compliance
- Potential changes in federal aid and revenue sharing programs

## Budget Overview

For FY26, the City's budget proposal maintains fiscal balance while reinforcing our commitment to core services, infrastructure maintenance, and strategic facility improvements, aligning with the City Council's evolving priorities. The total budgeted expenditures for all funds of the City of Weatherford for FY26 amount to \$83,265,817. The allocations, by fund type, reflect our continued growth and investment in community services.

The allocations, by fund type, are as follows:

| Fund                    | Adopted Budget | % of Total |
|-------------------------|----------------|------------|
| General Fund            | \$ 55,744,709  | 67%        |
| Debt Service Fund       | 9,482,127      | 11%        |
| Capital Projects Funds  | 7,555,000      | 9%         |
| Special Revenue Funds   | 5,359,319      | 7%         |
| Solid Waste Fund        | 4,113,572      | 5%         |
| Stormwater Utility Fund | 1,011,090      | 1%         |
| Total Budget            | \$ 83,265,817  | 100%       |

The General Fund, which serves as the city's primary operating fund, has adopted expenditures of \$55,744,709 for the upcoming fiscal year. This represents a 4.1% increase from the previous year's original

adopted budget, reflecting measured growth to address ongoing operational needs, inflation adjustments, and strategic service enhancements.

The FY26 budget proposal incorporates guidance and direction provided by the City Council during the annual retreat, held in May 2025. Key strategic priorities include:

- **Infrastructure Enhancement for Development and Transportation:** Expanding and improving infrastructure capacity to support continued growth, including roadway improvements, utility extensions, and transportation corridor enhancements that facilitate both residential and commercial development while improving traffic flow throughout the city.
- **Development Process Streamlining:** Implementing comprehensive reforms to remove regulatory barriers and unnecessary bureaucracy, modernizing permitting systems, and creating more efficient pathways for development approvals that support economic growth while maintaining quality standards.
- **Fire Station 5 Construction:** Moving forward with the planning and construction of Fire Station 5 in the northeast part of town to improve emergency response times, enhance public safety coverage, and accommodate the growing population in this rapidly developing area of Weatherford.
- **Park Rehabilitation Initiative:** Undertaking major rehabilitation projects at Holland Lake Park and Love Street Park, as well as the reconstruction of McGratton Park, to restore and enhance these vital community assets, improving recreational opportunities and maintaining Weatherford's commitment to quality-of-life amenities.
- **Animal Shelter Modernization:** Addressing essential improvements to the Animal Shelter facility, which requires modernization to meet current operational standards, improve animal welfare conditions, and enhance adoption services for the community.
- **Economic Development Acceleration:** Expanding business attraction and retention programs, supporting entrepreneurship initiatives, and enhancing our competitive position in the regional marketplace through improved infrastructure and streamlined processes.

### **Budget Process Methodology**

The FY26 budget process builds upon the successful framework established in previous years, incorporating lessons learned and technological improvements to enhance efficiency and transparency. Departments were instructed to submit their budget requests, which were then reviewed through comprehensive discussions with department heads about operational needs and service delivery priorities.

Department requests underwent multi-level review processes, with Assistant City Managers providing strategic oversight and the City Manager ensuring alignment with Council priorities and community needs. This collaborative approach ensures that every budget dollar supports our mission of building a strong community.

This collaborative approach ensures that the FY26 budget reflects both operational realities and strategic priorities while maintaining our commitment to fiscal responsibility.

## Budget Highlights

**Property Tax:** The adopted rate of \$0.392246 per \$100 valuation is equal to the **No-New-Revenue** rate and represents the ninth consecutive year of reduced tax rates and the fifth year adopting the **No-New-Revenue** rate, maintaining our commitment to competitive taxation while supporting essential services.

This rate continues our tradition of having one of the lowest tax rates in the North Texas region

- Provides meaningful relief to property owners facing ongoing valuation increases
- Generates adequate revenue through new property additions and controlled valuation growth
- Supports our AA bond rating and fiscal stability

**Sales Tax:** Projected sales tax revenue of \$22.3 million represents:

- A conservative 1.8% increase over FY25, reflecting cautious optimism about economic conditions
- Strong performance from established retail corridors and new business development
- Maintained \$2.0 million buffer between projected receipts and budgeted reliance, ensuring operational stability

**Capital Projects:** Enhanced allocation to capital projects includes:

- Major street reconstruction planning and design for future transportation corridor improvements
- Holland Lake Park, Love Street Park, and McGratton Park comprehensive rehabilitation and reconstruction projects
- Fire Station 5 planning and design phases
- Animal Shelter modernization and improvements to address critical facility deficiencies
- Public Works warehouse construction at the Public Works yard to house major equipment and eliminate rental costs

**Public Safety:** Strategic expansion of public safety services includes:

- Addition of the final 3 firefighters to complete the double company at Fire Station 1, which will eventually transition to serve Fire Station 5 upon its completion
- Fire Station 5 site selection, design, and construction initiation to serve the northeast area
- Equipment and staffing preparations for the new fire station
- Continued equipment modernization for Police and Fire departments

**Reserves:** The maintenance of a healthy fund balance:

- Ensures we can respond to unexpected events or economic downturns
- Helps maintain our strong credit rating, reducing borrowing costs
- Provides flexibility for future capital projects or initiatives

**Organizational Changes:** The implementation of several modifications to its existing organizational structure to operate more efficiently:

- Strategic repurposing of management-level positions to create more functional roles within operational departments, including restructuring several vacant assistant director positions
- Addition of the final 3 firefighters to complete the double company at Fire Station 1
- Addition of an Animal Care Specialist and Animal Control Officer for Animal Services to enhance operations
- Addition of an IT Specialist in the IT department to support growing technology needs

## **Looking Forward**

As we present this FY26 budget proposal, we recognize that Weatherford stands at a critical juncture in its development. Our community continues to grow and evolve, presenting both tremendous opportunities and complex challenges that require thoughtful, strategic responses.

This budget reflects our commitment to maintaining the high-quality services our residents expect while positioning Weatherford for sustainable long-term growth. We've carefully balanced immediate operational needs with strategic investments that will benefit our community for years to come.

The economic environment, while showing signs of stabilization, requires continued vigilance and adaptability. This budget provides the flexibility needed to respond to changing conditions while maintaining our fiscal strength and service excellence.

Our dedicated staff has demonstrated remarkable resilience and innovation throughout recent challenges, and this budget recognizes their contributions while providing tools and resources necessary for continued success. The organizational improvements implemented in FY25 have positioned us well for the challenges ahead.

I extend my sincere appreciation to each department director and their teams who contributed countless hours to the preparation of this budget. Their expertise, dedication, and forward-thinking approach are the foundation of Weatherford's continued success. Special recognition goes to Assistant City Managers Brad Burnett and Chad Marbut, and Chief Financial Officer Dawn Brooks for their strategic guidance and collaborative leadership throughout this process. I also want to acknowledge Budget Manager Ashley Esquivel for her meticulous work in assembling this comprehensive budget framework.

The City of Weatherford has achieved significant milestones in recent years, establishing new standards for municipal service delivery and fiscal management. With the continued leadership of the City Council and the unwavering commitment of our staff, I am confident we will build upon these achievements and meet the challenges ahead.

This budget represents more than a financial plan—it embodies our shared vision for Weatherford's future. It reflects our commitment to fiscal responsibility, service excellence, and strategic investment in our community's continued prosperity and resilience.

We respectfully submit this FY26 budget for your consideration and look forward to working with the Council to refine and implement this roadmap for Weatherford's continued success and growth.

Sincerely,



James Hotopp, City Manager

# How to Read this Document

This document is designed to take the reader through the City's complete FY26 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 14-64 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 65-143 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 144-187. 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 FY26.

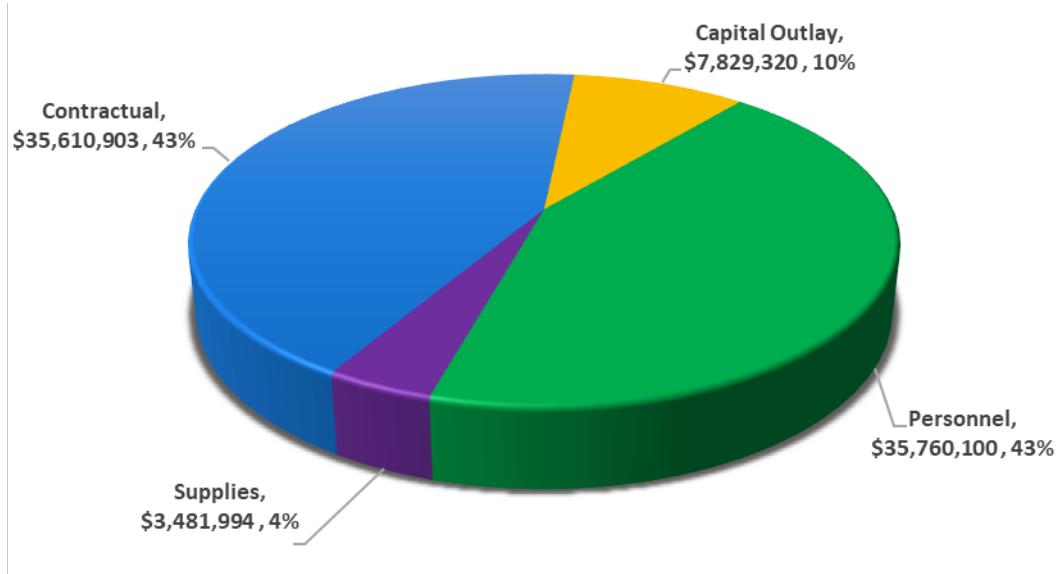
## Budget-in-Brief

### City Wide Staffing

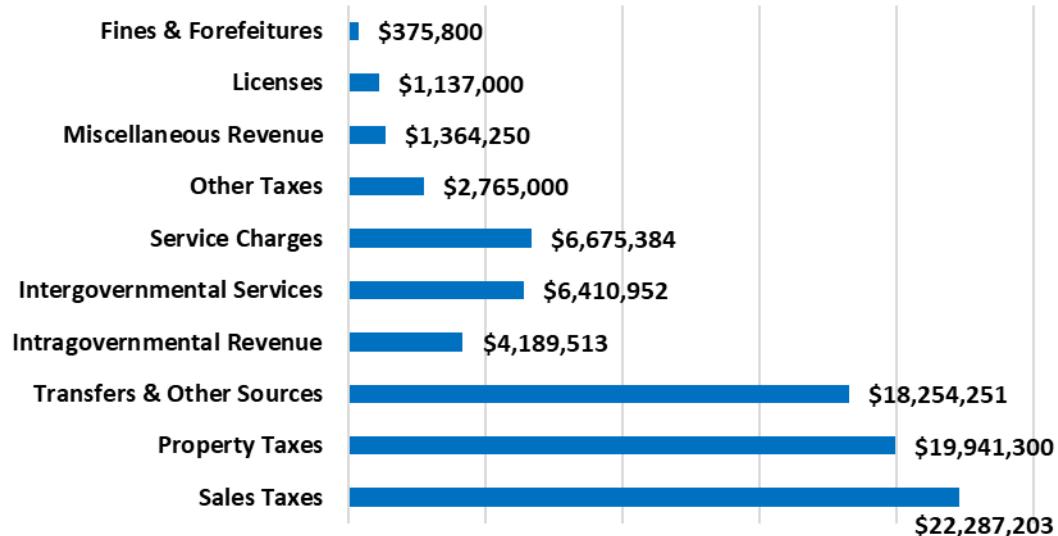
| Service Area                   | Personnel Budget     | # of Positions | % of Total    |
|--------------------------------|----------------------|----------------|---------------|
| Organizational Management      | 2,810,400            | 22             | 7.86%         |
| Asset Management               | 1,585,300            | 13             | 4.43%         |
| <b>Total Internal Services</b> | <b>4,395,700</b>     | <b>35</b>      | <b>12.29%</b> |
| Total Growth & Development     | 2,018,400            | 19             | 5.64%         |
| Total Infrastructure           | 1,398,600            | 19             | 3.91%         |
| Total Community Quality        | 5,298,400            | 70             | 14.82%        |
| Total Public Safety            | 22,649,000           | 189            | 63.34%        |
| <b>Total External Services</b> | <b>31,364,400</b>    | <b>297</b>     | <b>87.71%</b> |
| <b>Total City-Wide</b>         | <b>\$ 35,760,100</b> | <b>332</b>     |               |

# Budget-in-Brief (continued)

## Expenditure Summary



## Revenue Summary





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# Fund Structure

## Governmental Funds

The **Governmental Funds** category encompasses funds used to account for the majority of a municipality's services. These are supported by taxes, intergovernmental revenues, and other sources.

- **General Fund:** The primary operating fund, supporting essential services.
- **Special Revenue Funds:** Funds designated for specific revenue sources that are legally restricted for particular purposes. This section includes:
  - State Forfeiture
  - Federal Forfeiture
  - Grants
  - PEG
  - Municipal Court Jury Duty
  - Municipal Court Technology
  - Municipal Court Building Security
  - Municipal Court Juvenile Case Manager
  - Hotel/Motel Tax
  - Chandor Gardens
  - Special Events
  - Library
  - Animal Shelter
- **General Debt Service Fund:** Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
- **Capital Project Funds:** Used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).
  - General Capital Projects
  - Park Development
  - Street Maintenance
  - Roadway Impact
  - TIRZ - a blended component unit of the City, governed by members appointed to the TIRZ Board

## Proprietary Funds

Used to account for activities that are similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration.

- Municipal Utility - *Separate Budget Document*
- Solid Waste Fund
- Stormwater Utility Fund
- Vehicle/Equipment Replacement fund

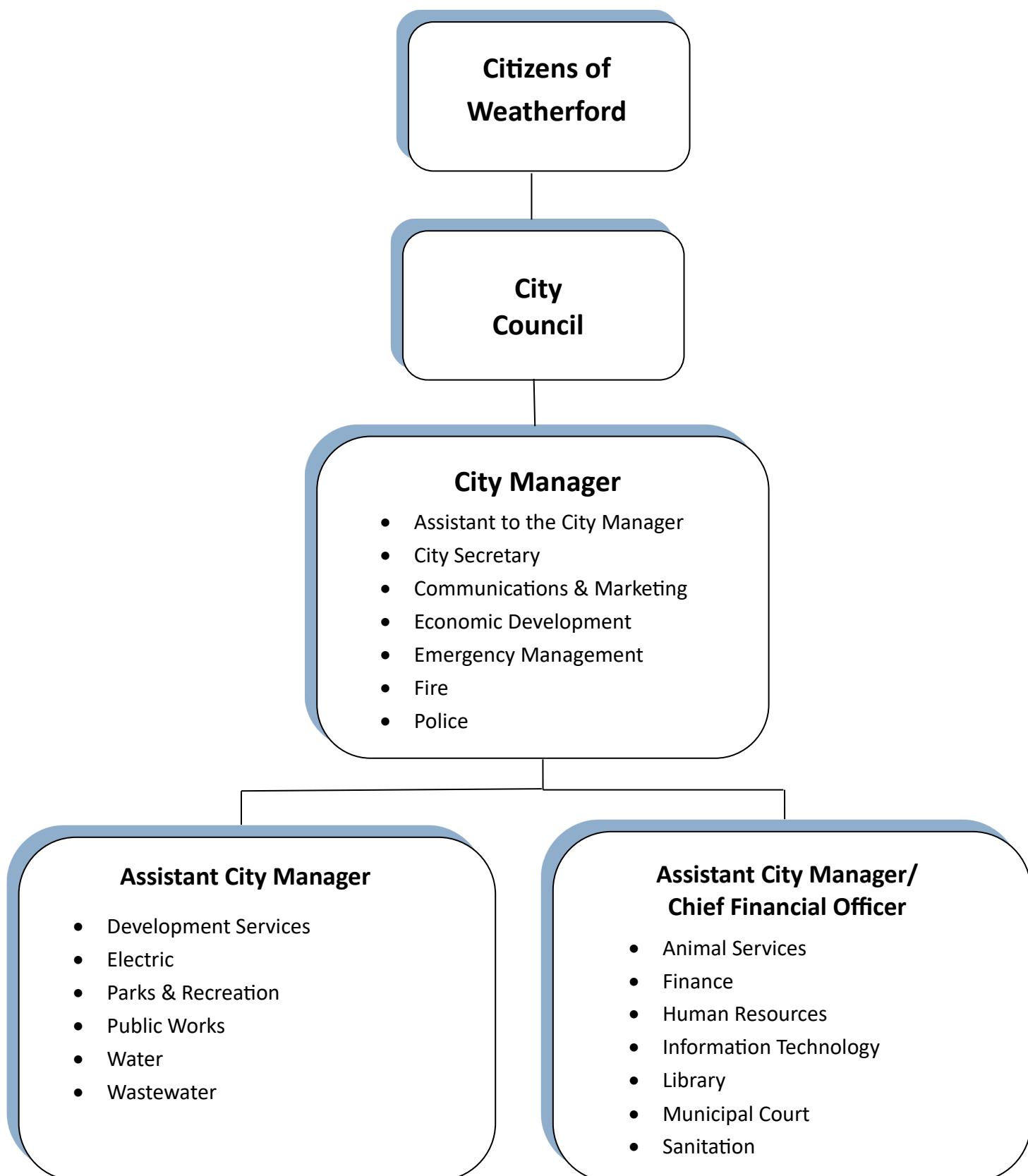
## Permanent Fund

Resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs – for the benefit of the government or its citizenry.

- Doss Library Fund

This fund structure provides an overview of the city's financial organization for the annual budget. The funds shown are all appropriated funds.

# 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, Development Services, 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 principal 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** – This fund is used to account for financial resources being accumulated for construction projects within both reinvestment zones. The TIRZ Fund is 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.

**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 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                   | X                   |               |              |                      |         |               |                 |                        |
| Chandor Gardens                   |                     |               |              |                      |         |               |                 |                        |
| Vehicle/Equipment Replacement     | X                   |               |              |                      | X       | X             |                 | X                      |
| Special Events                    |                     |               |              |                      |         |               |                 |                        |
| Library Special Revenue           |                     |               |              |                      |         |               |                 |                        |
| Animal Shelter Special Revenue    |                     |               |              |                      |         |               |                 |                        |
| General Debt Service              |                     |               |              |                      |         |               |                 |                        |
| Park Dedication                   |                     |               |              |                      |         |               |                 |                        |
| TIRZ                              |                     |               |              |                      |         |               |                 |                        |
| Capital Projects                  |                     |               |              |                      |         | X             |                 |                        |
| Street Maintenance                |                     |               |              |                      |         |               |                 |                        |
| Roadway Impact                    |                     |               |              |                      |         |               |                 |                        |
| Solid Waste Enterprise            |                     |               |              |                      |         |               |                 |                        |
| Stormwater Utility                |                     |               |              |                      |         |               |                 |                        |
| Doss Permanent Library            |                     |               |              |                      |         |               |                 |                        |

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

# Fund Descriptions

| Funds                             | Library | Municipal & Community Services | Non Departmental | Parks & Recreation | Development & Neighborhood Services | Police Services | Transportation & Public Works |
|-----------------------------------|---------|--------------------------------|------------------|--------------------|-------------------------------------|-----------------|-------------------------------|
| General Fund                      | X       | X                              | X                | X                  | X                                   | X               | X                             |
| 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                             |
| Special 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                             |
| Solid Waste Enterprise            |         | X                              |                  |                    |                                     |                 |                               |
| Stormwater Utility                |         |                                |                  |                    |                                     |                 | X                             |
| Doss Permanent Library            | X       |                                |                  |                    |                                     |                 |                               |

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



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# Combined Budget Summary - All Funds

## Total Budgeted Resources

|                            | FY24 Actuals         | FY25 Budget          | FY25 Estimate        | FY26 Adopted         |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance     | \$ 59,890,423        | \$ 71,062,005        | \$ 71,062,005        | \$ 67,791,714        |
| <b>Major Revenues</b>      |                      |                      |                      |                      |
| Property Taxes             | 18,123,757           | 18,794,899           | 18,424,147           | 19,941,300           |
| Sales Taxes                | 21,010,584           | 21,888,533           | 22,520,940           | 22,287,203           |
| Other Taxes                | 2,773,507            | 2,665,000            | 2,733,224            | 2,765,000            |
| Licenses                   | 2,906,551            | 961,000              | 1,079,390            | 1,137,000            |
| Intergovernmental Revenue  | 10,631,917           | 3,461,000            | 2,607,287            | 4,189,513            |
| Service Charges            | 6,371,582            | 6,301,806            | 7,178,650            | 6,675,384            |
| Fines & Forfeitures        | 378,150              | 375,800              | 378,646              | 375,800              |
| Miscellaneous Revenue      | 5,430,852            | 1,153,831            | 2,174,309            | 1,365,050            |
| Transfers & Other Sources  | 20,443,474           | 16,641,054           | 17,285,877           | 18,254,251           |
| Intragovernmental Services | 6,655,967            | 6,460,703            | 6,460,703            | 6,410,952            |
| <b>Total Revenues</b>      | <b>94,726,340</b>    | <b>78,703,626</b>    | <b>80,843,173</b>    | <b>83,401,453</b>    |
| <b>Major Expenses</b>      |                      |                      |                      |                      |
| Personnel                  | 30,964,808           | 34,565,065           | 33,548,637           | \$ 35,760,100        |
| Supplies                   | 3,202,984            | 5,084,206            | 3,281,578            | \$ 3,481,994         |
| Contractual                | 32,997,045           | 37,088,893           | 37,110,610           | \$ 36,195,903        |
| Capital Outlay             | 17,544,722           | 8,830,949            | 10,172,509           | \$ 7,829,320         |
| <b>Total Expenses</b>      | <b>84,709,557</b>    | <b>85,569,113</b>    | <b>84,113,333</b>    | <b>83,267,317</b>    |
| <b>Surpluss/(Deficit)</b>  | <b>10,016,783</b>    | <b>(6,865,487)</b>   | <b>(3,270,162)</b>   | <b>134,137</b>       |
| <b>Ending Fund Balance</b> | <b>\$ 69,907,206</b> | <b>\$ 64,196,518</b> | <b>\$ 67,791,844</b> | <b>\$ 67,925,850</b> |

# Combined Budget Summary - All Funds

|                                    | Estimated<br>Undesignated<br>Fund Balance | Estimated<br>Revenues | Transfers from<br>Other Funds |
|------------------------------------|---|-----------------------|-------------------------------|
| <b>General Fund</b>                | \$ 32,647,614                             | \$ 55,541,565         | \$ 250,000                    |
| <b>Special Revenue Funds</b>       |   |                       |                               |
| Grants                             | -   | 13,000                | -                             |
| State Forfeiture                   | 60,567                                    | 11,800                | -                             |
| Federal Forfeiture                 | 103,625                                   | 14,500                | -                             |
| PEG                                | 126,285                                   | 44,300                | -                             |
| Municipal Court Jury Duty          | 658                                       | 300                   | -                             |
| Municipal Court Technology         | 64,847                                    | 8,800                 | -                             |
| Municipal Court Building Security  | 57,682                                    | 10,300                | -                             |
| Municipal Court Juvenile Case Mg   | 57,398                                    | 10,800                | -                             |
| Hotel/Motel Tax                    | 1,599,518                                 | 1,486,200             | -                             |
| Chandor Gardens                    | 4,916                                     | 65,300                | 288,142                       |
| Vehicle & Equipment Replacement    | 5,036,410                                 | 2,078,000             |                               |
| Special Events Fund                | 341,394                                   | 192,200               | 970,000                       |
| Library Special Revenue            | 230,464                                   | 29,900                | 2,500                         |
| Animal Shelter Special Revenue     | 914,348                                   | 126,000               | -                             |
| <b>General Debt Service Fund</b>   | <b>9,105,133</b>                          | <b>4,337,360</b>      | <b>750,000</b>                |
| <b>Capital Projects Funds</b>      |   |                       |                               |
| Park Development                   | 489,558                                   | 184,635               | 150,000                       |
| TIRZ                               | 6,129,541                                 | 1,818,139             | -                             |
| Capital Projects                   | 2,582,143                                 | 1,914,013             | 3,950,000                     |
| Street Maintenance                 | 596,578                                   | 21,465                | 3,000,000                     |
| Roadway Impact                     | 1,524,925                                 | 93,100                | -                             |
| CLFRF (ARPA)                       | -   | -                     | -                             |
| <b>Solid Waste Enterprise Fund</b> | <b>2,823,191</b>                          | <b>4,428,634</b>      | <b>-</b>                      |
| <b>Stormwater Utility Fund</b>     | <b>3,244,921</b>                          | <b>1,609,000</b>      | <b>-</b>                      |
| <b>Doss Permanent Library Fund</b> | <b>50,000</b>                             | <b>1,500</b>          | <b>-</b>                      |
|                                    | <b>\$ 67,791,714</b>                      | <b>\$ 74,040,811</b>  | <b>\$ 9,360,642</b>           |

# Combined Budget Summary - All Funds

|                                    |                        |                           |                             | Estimated<br>Undesignated |
|------------------------------------|------------------------|---------------------------|-----------------------------|---------------------------|
|                                    | Available<br>Resources | Estimated<br>Expenditures | Transfers to<br>Other Funds | Ending Fund<br>Balance    |
| <b>General Fund</b>                | \$ 88,439,179          | \$ 48,244,709             | \$ 7,500,000                | \$ 32,694,470             |
| <b>Special Revenue Funds</b>       |                        |                           |                             |                           |
| Grants                             | 13,000                 | 13,000                    | -                           | -                         |
| State Forfeiture                   | 72,367                 | 10,000                    | -                           | 62,367                    |
| Federal Forfeiture                 | 118,125                | 27,000                    | -                           | 91,125                    |
| PEG                                | 170,585                | 20,000                    | -                           | 150,585                   |
| Municipal Court Jury Duty          | 958                    | -                         | -                           | 958                       |
| Municipal Court Technology         | 73,647                 | 25,935                    | -                           | 47,712                    |
| Municipal Court Building Security  | 67,982                 | -                         | -                           | 67,982                    |
| Municipal Court Juvenile Case Mg   | 68,198                 | 18,900                    | -                           | 49,298                    |
| Hotel/Motel Tax                    | 3,085,718              | 839,000                   | 958,142                     | 1,288,576                 |
| Chandor Gardens                    | 358,358                | 327,425                   | -                           | 30,933                    |
| Vehicle & Equipment Replacement    | 7,114,410              | 1,869,824                 |                             | 5,244,586                 |
| Special Events Fund                | 1,503,594              | 1,207,543                 | -                           | 296,051                   |
| Library Special Revenue            | 262,864                | 22,550                    | -                           | 240,314                   |
| Animal Shelter Special Revenue     | 1,040,348              | 20,000                    | -                           | 1,020,348                 |
| <b>General Debt Service Fund</b>   | 14,192,493             | 9,482,127                 | -                           | 4,710,366                 |
| <b>Capital Projects Funds</b>      |                        |                           |                             |                           |
| Park Development                   | 824,193                | 10,000                    | -                           | 814,193                   |
| TIRZ                               | 7,947,680              | 520,000                   | -                           | 7,427,680                 |
| Capital Projects                   | 8,446,156              | 3,975,000                 | -                           | 4,471,156                 |
| Street Maintenance                 | 3,618,043              | 3,000,000                 | -                           | 618,043                   |
| Roadway Impact                     | 1,618,025              | 50,000                    | -                           | 1,568,025                 |
| CLFRF (ARPA)                       | -                      | -                         | -                           | -                         |
| <b>Solid Waste Enterprise Fund</b> | 7,251,825              | 3,713,572                 | 400,000                     | 3,138,253                 |
| <b>Stormwater Utility Fund</b>     | 4,853,921              | 1,011,090                 | -                           | 3,842,831                 |
| <b>Doss Permanent Library Fund</b> | 51,500                 | 1,500                     | -                           | 50,000                    |
|                                    | <b>\$ 151,193,167</b>  | <b>\$ 74,409,175</b>      | <b>\$ 8,858,142</b>         | <b>\$ 67,925,850</b>      |

# Combined Budget Summary - All Funds

## Comprehensive Fund Balance Summary

|                                    | Beginning     | Ending        | Increase/<br>(Decrease) | % Change |
|------------------------------------|---------------|---------------|-------------------------|----------|
| <b>General Fund</b>                | \$ 32,647,614 | \$ 32,694,470 | \$ 46,856               | 0.1%     |
| <b>Special Revenue Funds</b>       |               |               |                         |          |
| Grants                             | -             | -             | -                       |          |
| State Forfeiture                   | 60,567        | 62,367        | 1,800                   | 3.0%     |
| Federal Forfeiture                 | 103,625       | 91,125        | (12,500)                | -12.1%   |
| PEG                                | 126,285       | 150,585       | 24,300                  | 19.2%    |
| Municipal Court Jury Duty          | 658           | 958           | 300                     | 45.6%    |
| Municipal Court Technology         | 64,847        | 47,712        | (17,135)                | -26.4%   |
| Municipal Court Building Security  | 57,682        | 67,982        | 10,300                  | 17.9%    |
| Municipal Court Juvenile Case Mg   | 57,398        | 49,298        | (8,100)                 | -14.1%   |
| Hotel/Motel Tax                    | 1,599,518     | 1,288,576     | (310,942)               | -19.4%   |
| Chandor Gardens                    | 4,916         | 30,933        | 26,017                  | 0.0%     |
| Vehicle & Equipment Replacement    | 5,036,410     | 5,244,586     | 208,176                 | 4.1%     |
| Special Events Fund                | 341,394       | 296,051       | (45,343)                | -13.3%   |
| Library Special Revenue            | 230,464       | 240,314       | 9,850                   | 4.3%     |
| Animal Shelter Special Revenue     | 914,348       | 1,020,348     | 106,000                 | 11.6%    |
| <b>General Debt Service Fund</b>   | 9,105,133     | 4,710,366     | (4,394,767)             | -48.3%   |
| <b>Capital Projects Funds</b>      |               |               |                         |          |
| Park Development                   | 489,558       | 814,193       | 324,635                 | 66.3%    |
| TIRZ                               | 6,129,541     | 7,427,680     | 1,298,139               | 21.2%    |
| Capital Projects Funds             | 2,582,143     | 4,471,156     | 1,889,013               | 73.2%    |
| Street Maintenance                 | 596,578       | 618,043       | 21,465                  | 0.0%     |
| Roadway Impact                     | 1,524,925     | 1,568,025     | 43,100                  | 2.8%     |
| CLFRF (ARPA)                       | -             | -             | -                       |          |
| <b>Solid Waste Enterprise Fund</b> | 2,823,191     | 3,138,253     | 315,062                 | 11.2%    |
| <b>Stormwater Utility Fund</b>     | 3,244,921     | 3,842,831     | 597,910                 | 18.4%    |
| <b>Doss Permanent Library Fund</b> | 50,000        | 50,000        | -                       | 0.0%     |
|                                    | \$ 67,791,714 | \$ 67,925,850 | 134,136                 | 0.2%     |

# 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 FY25 with 229 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.

**Grants Fund** - This fund is designated for grants related to public safety expenses. All costs within this fund are funded through outside governmental agencies either on a reimbursement basis or a prepayment basis. The fund is not intended to accumulate fund balance.

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

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

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

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

**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)*

**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.

**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 FY25, revenues are anticipated to exceed expenditures, increasing the balance here by 20.9%

**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 to help bring the community together and to promote tourism that will boost all businesses in Weatherford, funded through event proceeds and transfers from the General Fund and Hotel/Motel fund.

**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 fund is used to account for the Interest & Sinking (I&S) portion of the property tax rate. I&S property tax revenues are restricted revenues that are used to pay debt service costs for the current and future debt issuances.

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

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

**Capital Projects Funds** - This fund 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 manage proceeds from the American Rescue Plan Act's Coronavirus Local Fiscal Recovery Fund (CLFRF). The funds were allocated by City Council for capital projects in response to the COVID-19 public health emergency and were fully expended in 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

Cities often struggle to communicate complex budget and service information to stakeholders effectively. This challenge arises partly from how services are distributed across departments and funds, which can be confusing for citizens trying to understand resource allocation.

To address this, Weatherford's Finance Department has developed a summary that groups resources by service areas rather than departments or funds. This approach aims to bridge the gap between fund accounting and overall resource allocation.

The summary categorizes city services into two types:

1. Internal Services: These primarily serve the city itself, supporting other departments to enhance efficiency. Examples include Human Resources, Information Technology, City Attorney, and Finance.
2. External Services: These primarily serve customers outside the city organization. Examples include Police, Fire, Library, Parks & Recreation, and Economic Development.

Each service type is further divided into specific areas, such as Public Safety, Asset Management, Infrastructure Management, and Growth & Development. This breakdown clarifies the purpose of each service and shows how resources are allocated.

While external services have the most direct contact with citizens, they rely on internal services for support. The summary provides a list of departments under each service type and area, offering a comprehensive view of the city's resource allocation structure.

This reorganized presentation aims to make it easier for all stakeholders to understand how the city allocates its resources across various services.

## 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
- ⇒ Street Maintenance
- ⇒ TIRZ

### **Growth & Development**

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

### **Public Safety**

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

### **Community Quality**

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

## Service Area Summary

|  | Actual<br>FY23    | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Internal Services</b>               |                   |                   |                   |                   |                   |
| <b>Organizational Management</b>       |                   |                   |                   |                   |                   |
| City Administration                    | \$ 1,744,839      | \$ 1,834,137      | \$ 2,199,288      | \$ 2,020,738      | \$ 2,059,995      |
| City Attorney                          | 409,620           | 425,617           | 441,990           | 433,134           | 441,990           |
| City Council                           | 17,206            | 17,483            | 24,843            | 21,054            | 24,843            |
| Finance                                | 668,192           | 772,673           | 1,000,588         | 885,994           | 921,188           |
| Human Resources                        | 567,241           | 601,682           | 630,474           | 617,267           | 637,074           |
| Non Departmental                       | 12,292,836        | 377,635           | 634,443           | 572,181           | 390,000           |
| <b>Total Organizational Management</b> | <b>15,699,934</b> | <b>4,029,227</b>  | <b>4,931,626</b>  | <b>4,550,368</b>  | <b>4,475,090</b>  |
| <b>Asset Management</b>                |                   |                   |                   |                   |                   |
| Information Technology                 | 3,306,067         | 3,274,229         | 3,849,230         | 4,144,860         | 3,971,310         |
| Facilities Maintenance                 | 1,400,165         | 1,413,990         | 1,858,808         | 1,943,128         | 1,266,682         |
| Vehicle Replacement Fund               | 1,259,843         | 1,244,461         | 2,590,873         | 2,413,086         | 1,869,824         |
| <b>Total Asset Management</b>          | <b>5,966,075</b>  | <b>5,932,680</b>  | <b>8,298,911</b>  | <b>8,501,073</b>  | <b>7,107,816</b>  |
| <b>Total Internal Services</b>         | <b>21,666,009</b> | <b>9,961,907</b>  | <b>13,230,537</b> | <b>13,051,441</b> | <b>11,582,906</b> |
| <b>External Services</b>               |                   |                   |                   |                   |                   |
| <b>Growth &amp; Development</b>        |                   |                   |                   |                   |                   |
| Communications & Marketing             | 283,723           | 344,552           | 355,849           | 356,409           | 281,469           |
| PEG Funds                              | 2,798             | 57,450            | 20,000            | 44,625            | 20,000            |
| Economic Development                   | 1,007,761         | 863,585           | 4,275,905         | 4,672,868         | 1,750,686         |
| Development Services                   | 1,564,150         | 1,509,833         | 1,762,551         | 1,652,023         | 1,645,210         |
| <b>Total Growth &amp; Development</b>  | <b>2,858,431</b>  | <b>2,775,420</b>  | <b>6,414,305</b>  | <b>6,725,925</b>  | <b>3,697,365</b>  |
| <b>Infrastructure</b>                  |                   |                   |                   |                   |                   |
| Administration                         | 1,041,979         | 615,949           | 770,948           | 574,442           | 596,348           |
| Streets                                | 3,775,235         | 2,109,419         | 2,510,671         | 2,175,760         | 2,538,404         |
| Stormwater Utility                     | 1,936,303         | 1,746,031         | 2,583,503         | 2,459,425         | 1,011,090         |
| Capital Projects                       | 17,121,465        | 6,757,338         | 3,865,334         | 3,464,334         | 3,975,000         |
| Street Maintenance                     | 1,494,346         | 2,722,864         | 3,000,000         | 2,949,096         | 3,000,000         |
| Roadway Impact                         | -                 | 117,343           | 50,000            | 48,308            | 50,000            |
| CLFRF (ARPA) Grant                     | 6,377,957         | 264,230           | -                 | 619,429           | -                 |
| TIRZ                                   | 4,460             | -                 | 527,000           | 158,286           | 520,000           |
| <b>Total Infrastructure</b>            | <b>31,751,743</b> | <b>14,333,173</b> | <b>13,307,456</b> | <b>12,449,080</b> | <b>11,690,842</b> |

## Service Area Summary

|   | Actual<br>FY23    | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Public Safety</b>                    |                   |                   |                   |                   |                   |
| Municipal Court                         | 324,144           | 341,558           | 372,565           | 376,220           | 385,354           |
| Municipal Court Tech Fund               | 2,189             | 8,871             | 19,724            | 925               | 25,935            |
| Municipal Court Jury Fund               | 180               | -                 | -                 | -                 | -                 |
| Municipal Court Juvenile Fund           | 15,888            | 17,299            | 18,000            | 17,531            | 18,900            |
| Municipal Court Security Fund           | -                 | -                 | 7,812             | 7,812             | -                 |
| Fire Admin                              | 8,974,317         | 9,320,719         | 9,218,210         | 9,044,082         | 9,669,975         |
| Fire Prevention                         | 316,348           | 337,441           | 342,046           | 306,848           | 339,390           |
| Emergency Management                    | 401,274           | 307,477           | 591,240           | 485,418           | 514,266           |
| Animal Services                         | 1,566,162         | 1,676,916         | 1,810,265         | 1,748,146         | 1,810,963         |
| Animal Shelter Special Revenue          | 21,887            | 49,435            | 20,000            | 16,450            | 20,000            |
| Police Admin                            | 1,681,646         | 1,621,174         | 2,944,832         | 1,904,495         | 2,159,303         |
| Police Investigations                   | 2,242,010         | 2,397,299         | 2,643,653         | 3,371,211         | 3,475,053         |
| Police Patrol                           | 4,006,704         | 5,050,194         | 4,661,256         | 5,271,820         | 5,927,256         |
| Police Support Services                 | 2,582,663         | 2,524,992         | 2,877,454         | 2,358,467         | 2,190,954         |
| Grants Fund                             | 3,845             | 20,528            | 13,000            | 18,734            | 13,000            |
| State Forfeiture Fund                   | 6,676             | 905               | 10,000            | 4,461             | 10,000            |
| Federal Forfeiture Fund                 | 7,610             | -                 | 107,000           | 112,324           | 27,000            |
| <b>Total Public Safety</b>              | <b>22,153,543</b> | <b>23,674,808</b> | <b>25,657,057</b> | <b>25,044,944</b> | <b>26,587,349</b> |
| <b>Community Quality</b>                |                   |                   |                   |                   |                   |
| Library                                 | 1,065,255         | 1,082,502         | 1,192,048         | 1,152,329         | 1,294,935         |
| Library Special Revenue                 | 27,112            | 21,383            | 22,550            | 19,397            | 22,550            |
| Doss Permanent Fund                     | 2,325             | 2,732             | 2,500             | 2,043             | 1,500             |
| Parks & Properties                      | 2,182,770         | 2,317,057         | 2,888,018         | 2,925,281         | 2,993,789         |
| Recreation                              | 790,022           | 913,260           | 904,772           | 868,959           | 958,272           |
| Special Events Fund                     | 312,018           | 970,615           | 1,168,506         | 1,041,739         | 1,207,543         |
| Hotel Tax Fund                          | 262,128           | 518,480           | 300,084           | 278,147           | 839,000           |
| Chandor Gardens                         | 368,942           | 329,206           | 333,325           | 355,916           | 327,425           |
| Parks Development                       | 112,488           | 964,950           | 100,000           | -                 | 10,000            |
| Solid Waste Fund                        | 2,515,898         | 2,914,973         | 2,876,299         | 2,596,384         | 2,936,258         |
| <b>Total Community Quality</b>          | <b>7,638,958</b>  | <b>10,035,159</b> | <b>9,788,102</b>  | <b>9,240,196</b>  | <b>10,591,272</b> |
| <b>Total External Services</b>          | <b>64,402,675</b> | <b>50,818,560</b> | <b>55,166,920</b> | <b>53,460,145</b> | <b>52,566,828</b> |
| <b>Other Administrative Funds</b>       |                   |                   |                   |                   |                   |
| Debt Service                            | 9,402,913         | 9,648,956         | 8,908,057         | 9,354,908         | 9,482,127         |
| <b>Total Other Administrative Funds</b> | <b>9,402,913</b>  | <b>9,648,956</b>  | <b>8,908,057</b>  | <b>9,354,908</b>  | <b>9,482,127</b>  |
| <b>Total Expenditures</b>               | <b>95,471,597</b> | <b>70,429,423</b> | <b>77,305,514</b> | <b>75,866,494</b> | <b>73,631,862</b> |

## Service Area Summary

|  | Actual<br>FY23       | Actual<br>FY24       | Adopted<br>FY25      | Projected<br>FY25    | Adopted<br>FY26      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Interfund Transfers</b>                       |                      |                      |                      |                      |                      |
| General Fund                                     |                      |                      |                      |                      |                      |
| Transfer to Other Funds                          | 3,808,524            | 2,934,988            | 2,902,600            | 2,902,600            | 4,250,000            |
| Transfer to Streets                              | 1,757,880            | 3,000,000            | 3,000,000            | 3,000,000            | 3,000,000            |
| Transfer to Debt Service                         | 250,000              | 250,000              | 250,000              | 250,000              | 250,000              |
| Solid Waste                                      |                      |                      |                      |                      |                      |
| Transfer to General Fund                         | 252,647              | 282,731              | 250,000              | 250,000              | 250,000              |
| Utilities/GF Admin Charges                       | 622,516              | 680,152              | 734,925              | 734,925              | 777,314              |
| Transfer to Capital Fund                         | 163,324              | 152,087              | 150,000              | 150,000              | 150,000              |
| Hotel Fund                                       |                      |                      |                      |                      |                      |
| Transfer to Chandor                              | 213,841              | 196,450              | 273,725              | 273,725              | 288,142              |
| Transfer to Special Events                       | 568,868              | 670,000              | 670,000              | 670,000              | 670,000              |
| <b>Total Interfund Transfers</b>                 | <b>7,637,600</b>     | <b>8,166,408</b>     | <b>8,231,250</b>     | <b>8,231,250</b>     | <b>9,635,456</b>     |
| <b>Total Budget</b>                              | <b>103,109,196</b>   | <b>78,595,831</b>    | <b>85,536,764</b>    | <b>84,097,744</b>    | <b>83,267,317</b>    |
| <b>All Internal &amp; External Expenditures*</b> |                      |                      |                      |                      |                      |
| Organizational Management                        | 15,699,934           | 4,029,227            | 4,931,626            | 4,550,368            | 4,475,090            |
| Asset Management                                 | 5,966,075            | 5,932,680            | 8,298,911            | 8,501,073            | 7,107,816            |
| Growth & Development                             | 2,858,431            | 2,775,420            | 6,414,305            | 6,725,925            | 3,697,365            |
| Infrastructure                                   | 31,751,743           | 14,333,173           | 13,307,456           | 12,449,080           | 11,690,842           |
| Public Safety                                    | 22,153,543           | 23,674,808           | 25,657,057           | 25,044,944           | 26,587,349           |
| Community Quality                                | 7,638,958            | 10,035,159           | 9,788,102            | 9,240,196            | 10,591,272           |
| <b>Total Expenditures</b>                        | <b>\$ 86,068,684</b> | <b>\$ 60,780,468</b> | <b>\$ 68,397,457</b> | <b>\$ 66,511,586</b> | <b>\$ 64,149,735</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 snapshot are from Police and Fire, so it follows that the largest percentage of resources is dedicated for Public Safety.

### Service Area Summary





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# Major Revenue Summary

## Ad Valorem Tax

### Total Calculation

|   |           |                      |
|---|-----------|----------------------|
| 2025 Taxable Value                                  | \$        | 5,287,402,189        |
| Less Value of Over 65/Disabled Homestead Exemptions |           | (901,723,536)        |
| <b>Net Taxable Value</b>                            | <b>\$</b> | <b>4,385,678,653</b> |
| Tax Rate per \$100                                  | \$        | 0.39225              |
| Total Tax Levy                                      | \$        | 17,202,649           |
| Estimated Collection Rate                           |           | 99.3%                |

### 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 \$1,089,588 in dedicated revenue.

|   |    |                    |
|---|----|--------------------|
| Base Value - 2016 TIRZ Properties       | \$ | 50,194,482         |
| 2025 Taxable Value                      |    | <u>373,648,407</u> |
| <b>Cumulative Value of Improvements</b> |    | <b>323,453,925</b> |
| Percent of Improvements Captured        |    | 75%                |
| <b>Amount of Improvements Captured</b>  | \$ | <b>242,590,444</b> |
|   |    |                    |
| Tax Rate \$100                          | \$ | 0.39225            |
| Estimated Collection Rate               |    | 99.30%             |
| <b>Total TIRZ Revenue</b>               | \$ | <b>1,089,588</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 \$537,551 in dedicated revenue.

|   |    |                    |
|---|----|--------------------|
| Base Value - 2018 TIRZ Properties       | \$ | 316,851,341        |
| 2025 Taxable Value                      |    | <u>592,886,281</u> |
| <b>Cumulative Value of Improvements</b> |    | <b>276,034,940</b> |
| Percent of Improvements Captured        |    | 50%                |
| <b>Amount of Improvements Captured</b>  | \$ | <b>138,017,470</b> |
|   |    |                    |
| Tax Rate \$100                          | \$ | 0.39225            |
| Estimated Collection Rate               |    | 99.30%             |
| <b>Total TIRZ Revenue</b>               | \$ | <b>537,551</b>     |

## Distribution of Ad Valorem Collections

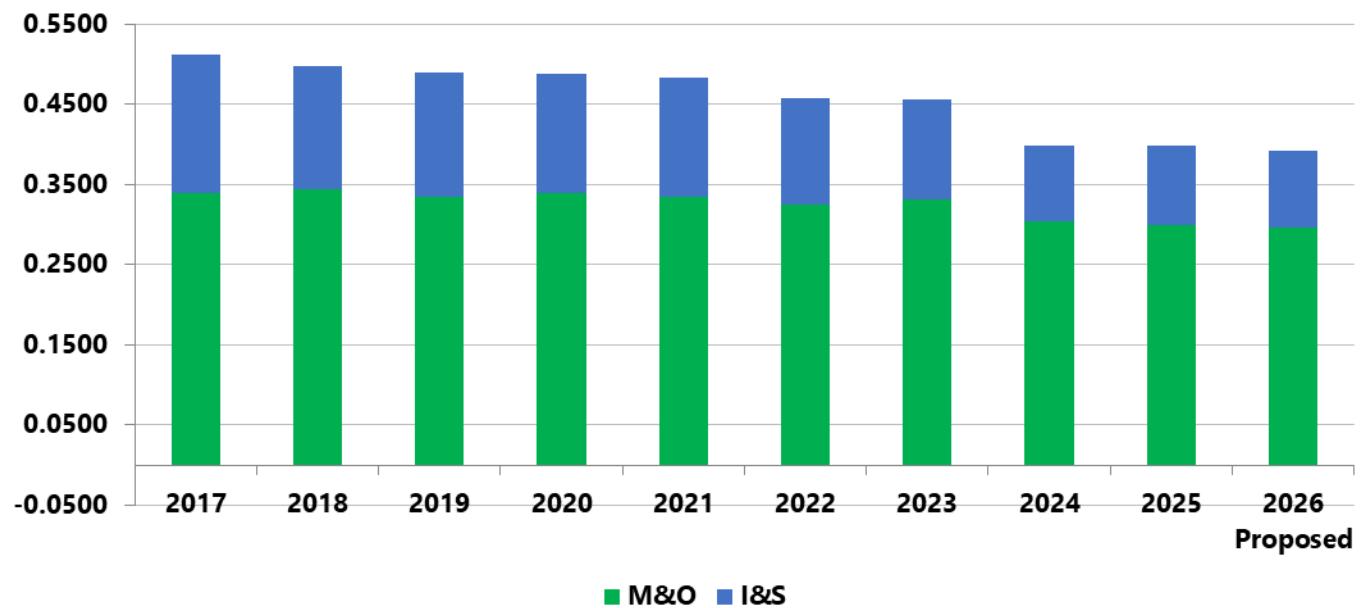
The property tax rate is split into two components: Operations & Maintenance (O&M) covers the general operational costs of the city, and Interest & Sinking (I&S) covers debt payments. For FY26, the distribution of property tax collections is expected to be as follows:

### FY26 Ad Valorem Revenue Calculations

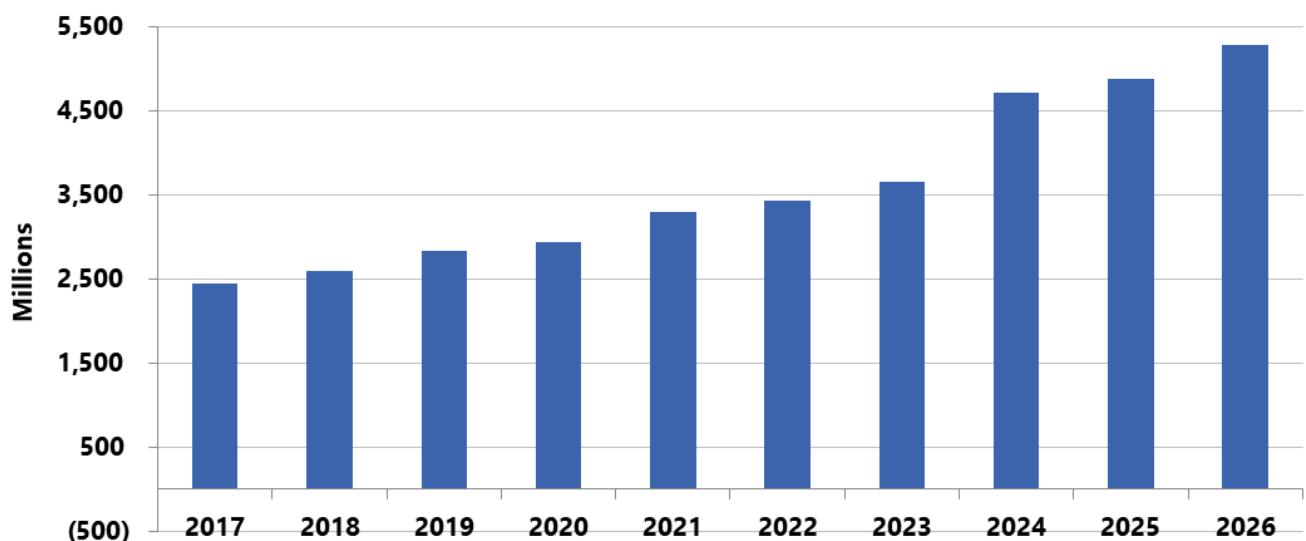
(Not including captured TIRZ values)

|   |                      |               |                |
|---|----------------------|---------------|----------------|
| O&M Taxable Value (discounted for TIRZ and frozen properties) | \$ 4,005,070,739     |               |                |
| O&M Tax Rate \$100  | 0.29565              |               |                |
| Estimated Collection Rate                                     | 99.3%                |               |                |
| <b>Total O&amp;M Revenue from Non-Frozen Properties</b>       | <b>\$ 11,757,946</b> |               |                |
|   |                      |               |                |
| I&S Taxable Value   | \$ 4,005,070,739     |               |                |
| I&S Tax Rate \$100  | 0.0996               |               |                |
| Estimated Collection Rate                                     | 99.3%                |               |                |
| <b>Total I&amp;S Revenue from Non-Frozen Properties</b>       | <b>\$ 3,841,816</b>  |               |                |
|   |                      |               |                |
| Levy on Frozen Properties                                     | \$ 2,430,400         |               |                |
| Estimated Collection Rate                                     | 99.3%                |               |                |
| <b>Total Revenue from Frozen Properties</b>                   | <b>\$ 2,421,344</b>  |               |                |
|   |                      |               |                |
| <b>Distribution of Frozen Property Revenue</b>                |                      |               |                |
| Frozen Property Revenue for Debt Service                      | \$ 594,355           |               |                |
| Frozen Property Revenue for Operations                        | \$ 1,819,033         |               |                |
|   |                      |               |                |
|   |                      |               |                |
| Collections   | Rate                 | Allocation %  |                |
| General Fund (O&M)  | \$ 13,576,978        | 0.2956        | 75.37%         |
| Debt Services (I&S)   | \$ 4,440,360         | 0.0966        | 24.63%         |
|   | <b>\$ 18,017,338</b> | <b>0.3922</b> | <b>100.00%</b> |
|   |                      |               |                |
| Total TIRZ Taxes Captured                                     | <b>\$ 1,627,139</b>  |               |                |

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



## Historical Assessed Property Values



## Top Ten Taxpayers

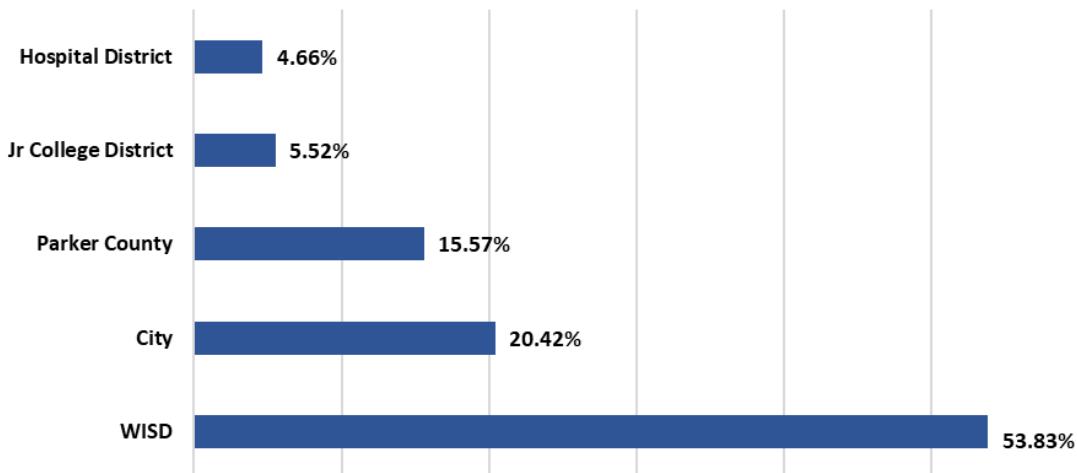
Provided by the Parker County Appraisal District, the following is a list of the top ten property taxpayers in Weatherford.

| <b>Taxpayer</b>                 | <b>Nature of Entity</b> | <b>Taxable Value</b> | <b>% of Total Taxable Value</b> |
|---------------------------------|-------------------------|----------------------|---------------------------------|
| DCP College Park Weatherford    | Apartments              | \$66,500,000         | 1.26%                           |
| Tzadik Lone Oak Apartments      | Apartments              | 63,000,000           | 1.19%                           |
| Parker County Hospital District | Hospital                | 41,127,670           | 0.78%                           |
| Weatherford Dunhill LLC         | Retail                  | 28,400,000           | 0.54%                           |
| Holland Lake Partners           | Apartments              | 22,038,836           | 0.42%                           |
| Brown Southgate Glen            | Apartments              | 21,000,000           | 0.40%                           |
| Sandspoint Weatherford LLC      | Apartments              | 18,335,990           | 0.35%                           |
| Weatherford I LLC & Span LLC    | Shopping Center         | 17,762,990           | 0.34%                           |
| College Park Development        | Apartments              | 16,000,000           | 0.30%                           |
| Spectrum Gulf Coast LLC         | Utility                 | 14,908,410           | 0.28%                           |
|                                 |                         | <hr/>                | <hr/>                           |
|                                 |                         | \$309,073,896        | 5.85%                           |

## Overlapping Tax Rates

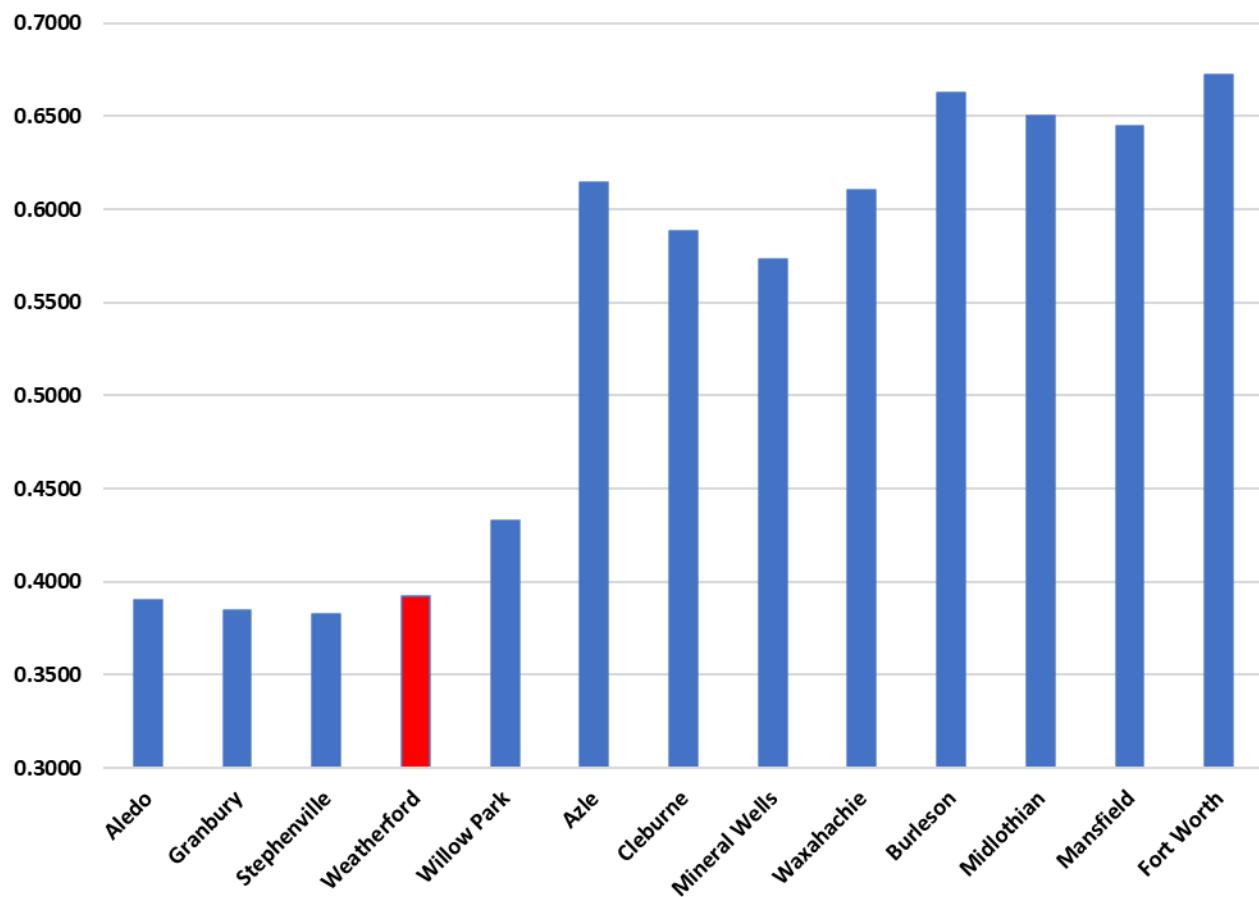
At \$0.392246 per \$100 valuation, the city's tax rate makes up approximately 20.42% of the total tax rate paid by Weatherford residents. Below is a chart showing how those tax rates are distributed.

**Overlapping Property Tax Rates**



## Tax Rate Comparison

Weatherford's Finance staff keeps track of how the City's tax rate in comparison to both other cities of similar size around the state as well as neighboring cities. Below is a summary of the FY25 tax rates for these comparison cities (FY26 rates are not yet available). As the graph shows, Weatherford's operating tax rate is lower than most 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 has experienced strong sales tax growth since FY15, initially across all industries. Recent years have seen significant growth in retail and food establishments, aligning with the City's retail sector expansion efforts. The COVID-19 pandemic accelerated this growth, which has been sustained post-pandemic, as consumers have continued to favor local spending over traveling to metro areas for shopping and entertainment.

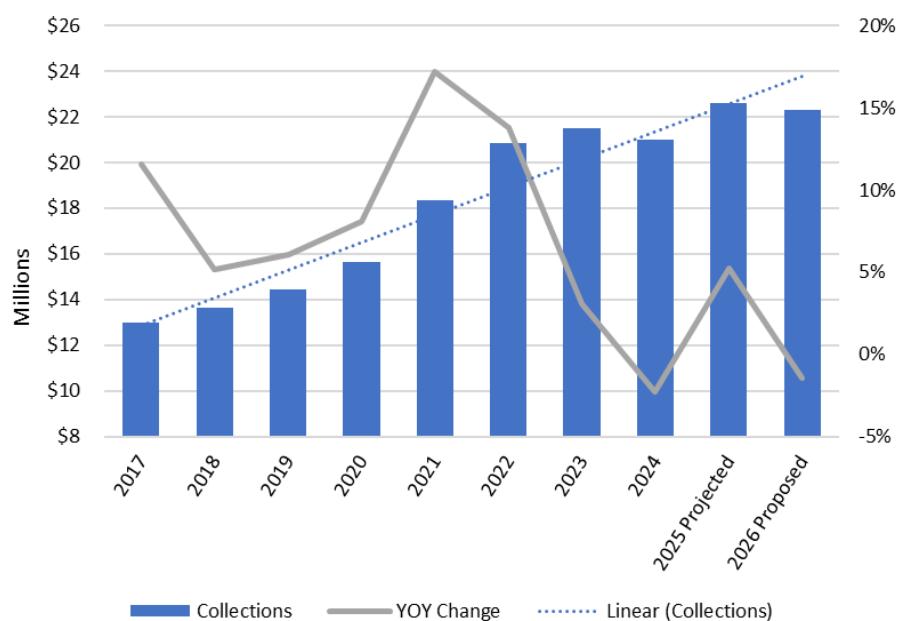
The city employs a conservative approach to budgeting sales tax revenue:

- 90% allocated to fund recurring expenditures
- 10% set aside for one-time items

This strategy allows Weatherford to maintain fiscal stability while capitalizing on sustained sales tax growth.

|   |               |
|---|---------------|
| FY24 Actual                             | \$ 21,010,584 |
| FY25 Adopted                            | \$ 21,888,533 |
| Estimated End of Year Total Collections | \$ 22,612,773 |
|   |               |
| Build in Sustainable Growth             | \$ 20,261,094 |
| Variable Growth (for one-time funding)  | \$ 2,026,109  |
| FY26 Adopted                            | \$ 22,287,203 |

## Historical Sales Tax Collections

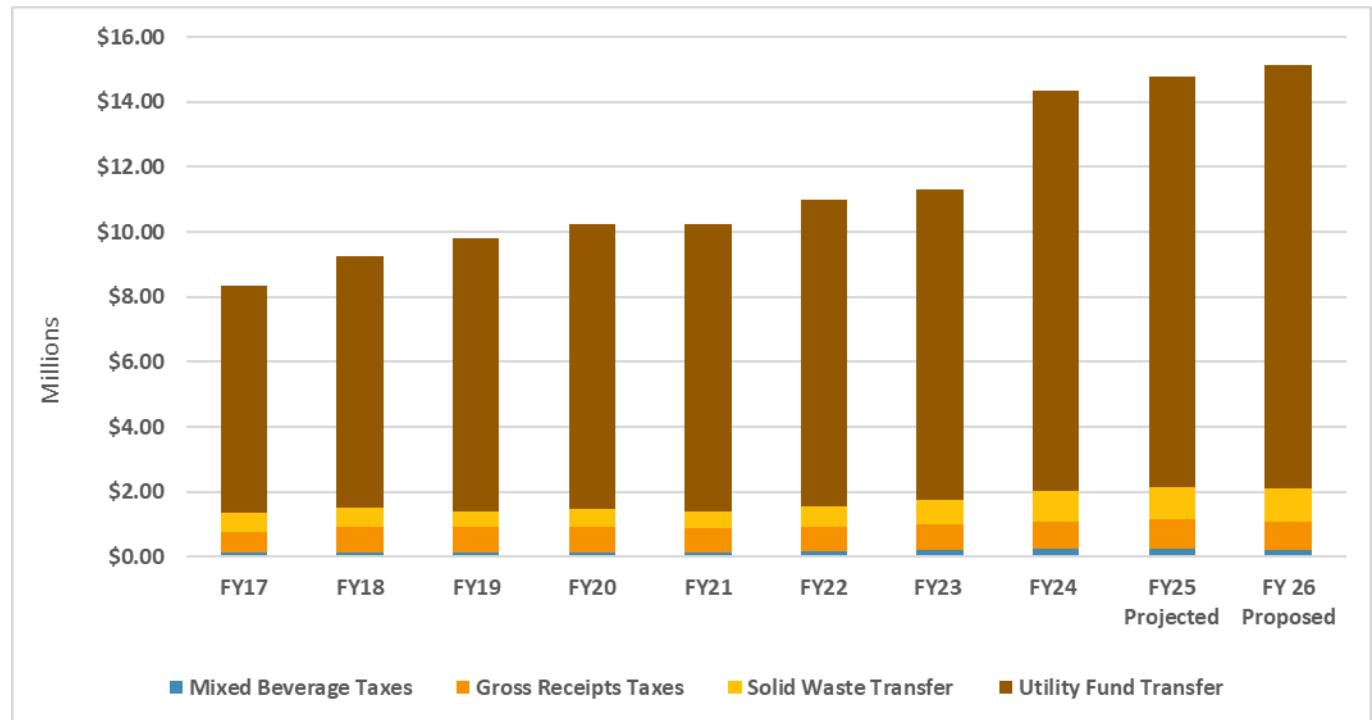


## Transfers & Other Sources (General Fund)

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.

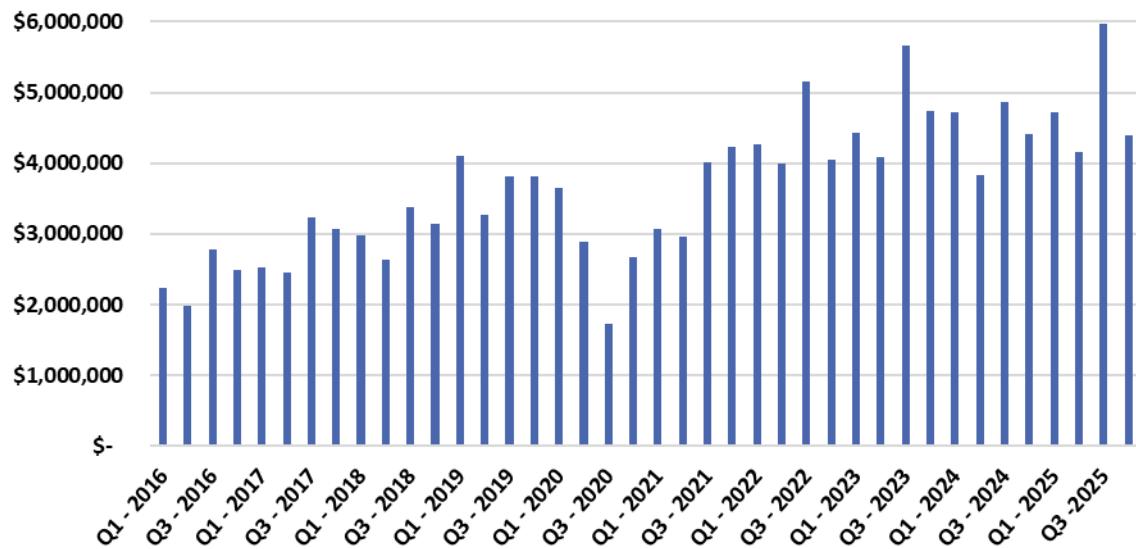
Because of the extremely unpredictable nature of this revenue stream, Weatherford budgets for little to no growth for hotel occupancy tax revenues. For FY25, the revenue projected breaks down as follows:

|                 |    |           |
|-----------------|----|-----------|
| FY25 Budget     | \$ | 1,450,000 |
| FY25 Projection | \$ | 1,454,373 |
| FY26 Budget     | \$ | 1,450,000 |

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

|                  | FY26         |              |              |              |
|------------------|--------------|--------------|--------------|--------------|
|                  | Q1           | Q2           | Q3           | Q4           |
| Taxable Receipt: | \$ 5,500,000 | \$ 4,500,000 | \$ 5,500,000 | \$ 4,950,000 |
| Taxes            | \$ 390,000   | \$ 320,000   | \$ 390,000   | \$ 350,000   |

## Historical Quarterly Taxable Hotel Receipts



## Historical Quarterly Taxable Receipts Crosstabs

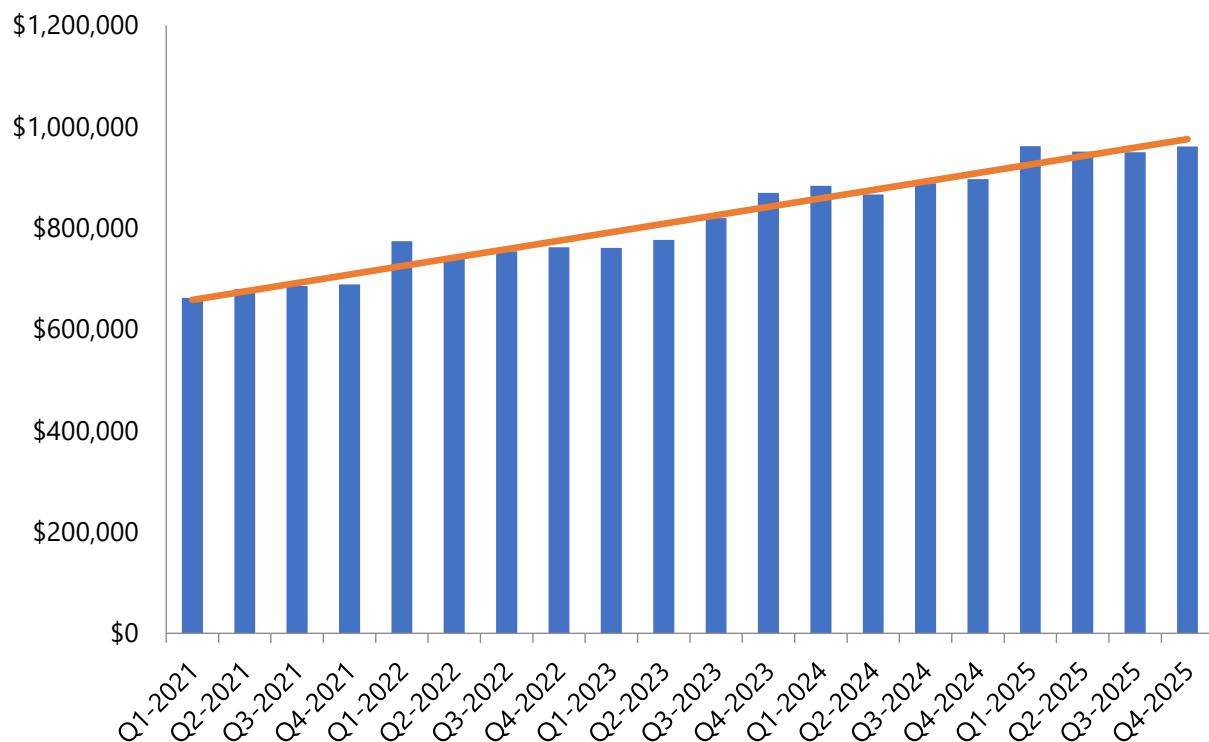
|         | Q1        | Q2        | Q3        | Q4        |
|---------|-----------|-----------|-----------|-----------|
| FY 2016 | 2,246,183 | 1,981,608 | 2,773,004 | 2,494,866 |
| FY 2017 | 2,522,425 | 2,446,215 | 3,232,249 | 3,074,243 |
| FY 2018 | 2,973,198 | 2,636,303 | 3,380,254 | 3,148,530 |
| 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 | 4,738,556 |
| FY 2024 | 4,723,933 | 3,836,223 | 4,859,024 | 4,410,333 |
| FY 2025 | 4,716,056 | 4,150,257 | 5,975,237 | 4,399,141 |

## 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 FY26, The City of Weatherford has budgeted approximately \$4.2 million in Garbage Fees collected.

### Historical Collections

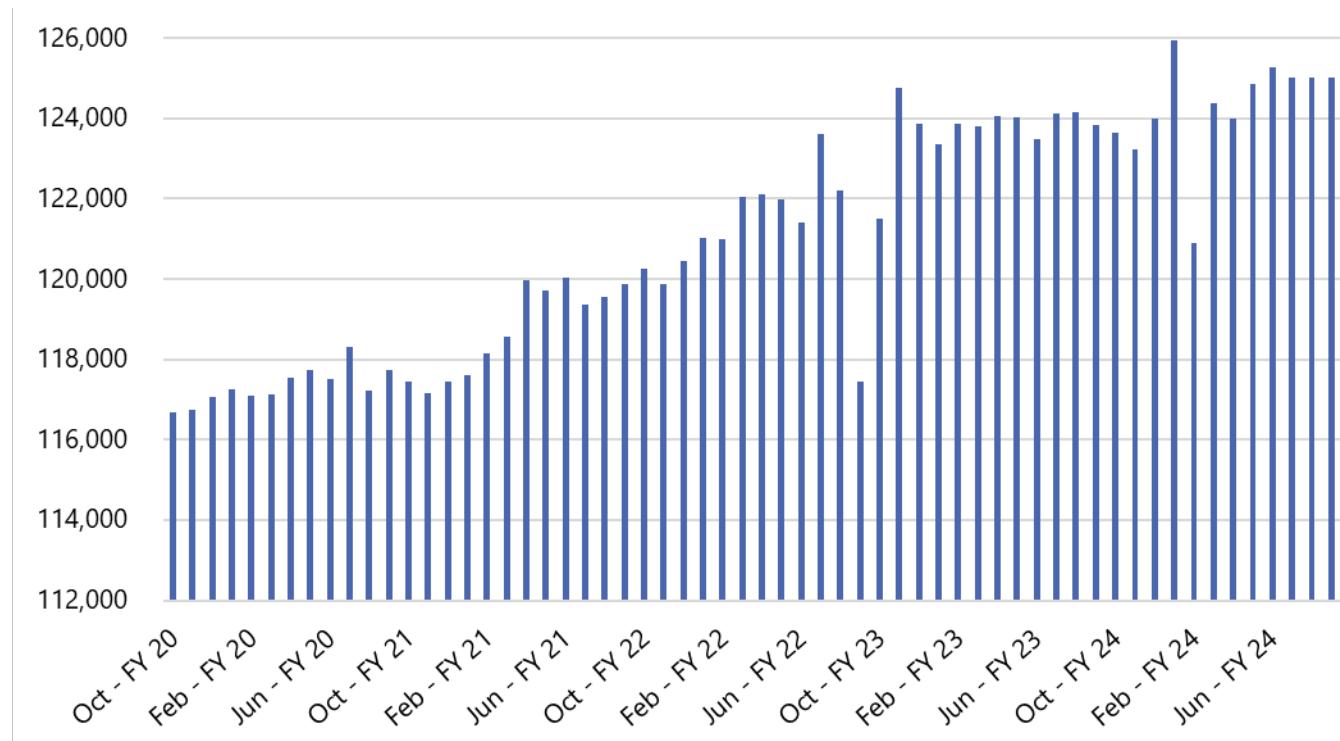


# Stormwater Fees

## Revenue Calculations

The Weatherford City Council approved the city's first stormwater fee in January of 2013. Budget for FY26 breaks down to \$125,000 in stormwater revenue per month. Based on the previous fiscal year 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.

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. The current update process began in 2024 and is expected to conclude with plan adoption by the end of calendar year 2025.

### **2024-2025 Strategic Planning Process**

During 2024-2025, the City Council initiated a comprehensive update to the strategic plan to ensure alignment with current community needs and priorities. This extensive process included multiple research components:

#### **Research Components Completed:**

- **Environmental Scan:** Staff conducted a thorough analysis of external factors affecting Weatherford, including regional growth patterns, economic trends, and demographic changes.
- **Community Survey:** The City conducted a comprehensive 10-page, 29-question survey yielding 1,037 completed responses with a margin of error of +/- 3% at the 95% level of confidence.
- **Employee SWOT Analysis:** City staff participated in a comprehensive Strengths, Weaknesses, Opportunities, and Threats analysis.
- **Focus Groups and Department Consultations:** Staff conducted targeted discussions with key stakeholders and individual department consultations.

#### **Research Timeline:**

- Environmental Scan: Completed
- Community Survey: Completed
- Employee SWOT: Completed
- Council Priorities: May 2025

- Focus Groups: October/November 2025
- Department 1-on-1 Consultations: October/November 2025
- **Final Plan Adoption: Goal of end of calendar year 2025**

## 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

The City maintains its proven six strategic focus areas that have guided policy and budget decisions since 2016. These focus areas are designed to remain in place for several years and provide the organizational framework for departmental goals and performance measures.

The focus areas are:

### 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.

### 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.

### 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.

### 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.

### 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.

### 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 Regular Citizen Surveys     |                           | X                             |                          |   |                       | X                           |
| Address City Road Priority          |                           | X                             |                          |   |                       | X                           |
| Trail & Sidewalk Expansion          |                           | X                             |                          |   |                       | X                           |
| Prepare a New Comprehensive Plan    |                           |                               |                          | X   |                       | X                           |
| Continue Interlocal Cost-Recovery   |                           |                               | X                        |   |                       | X                           |
| Plan Additional Fire Station        |                           | X                             |                          | X   |                       | X                           |
| Hotel/Convention Center Development |                           |                               | X                        |   | X                     |                             |
| Enhanced Digital Communication      | X                         |                               |                          |   | X                     |                             |
| Business Retention & Expansion      |                           |                               |                          |   | X                     | X                           |
| Employee Development & Retention    |                           |                               |                          |   |                       | X                           |

# Strategic Goals and Objectives

## Conduct Regular Citizen Surveys

- **Primary Departments Involved:** Communications & Marketing; City Manager's Office; All Departments
- **Description:** As responsible public servants, it is imperative to keep communication channels open with citizens. The 2024 community survey provided extensive insight into resident priorities, with 88% rating overall quality of life as excellent/good and identifying city roads as the overwhelming top priority (48.7%). This survey will continue biannually to monitor citizen satisfaction and gather input on city services and priorities.
- **Timeline:** Biennial surveys with next comprehensive survey scheduled for 2026.

## Address City Road Priority

- **Primary Departments Involved:** Public Works; Water, Sewer and Electric Utilities
- **Description:** Community survey identified city roads as the overwhelming top priority (48.7%). The City will respond by maintaining and expanding the enhanced street maintenance program, which has already seen a 350% budget increase since FY17 to reach its annual maintenance target. Annual street rehabilitation continues with FY26 targeting 10.6 lane miles including North Rusk Street, Terry Trail, and multiple residential streets.
- **Timeline:** Ongoing with annual \$3M+ investment in street rehabilitation.

## Trail and Sidewalk Expansion

- **Primary Departments Involved:** Public Works; Development Services; Parks and Recreation
- **Description:** Trail and sidewalk expansion ranked as the community's third-highest priority (33.8%). The City will develop and implement the Veloweb trail system and expanded sidewalk connectivity to enhance quality of life and transportation alternatives. Total estimated investment of \$10M for city-wide trail connectivity.
- **Timeline:** Multi-year implementation with planning and design phases beginning in FY26.

# Strategic Goals and Objectives

## Continue Interlocal Cost-Recovery

- **Primary Departments Involved:** City Manager's Office; Finance; All Service Departments
- **Description:** As the Parker County seat, Weatherford provides services beyond its geographic borders. The City continues successful interlocal agreements that have resulted in better cost allocation for animal services, school resource officers, and emergency services. Staff will continue expanding these agreements and evaluating options for library funding given the number of non-City residents utilizing services.
- **Timeline:** Ongoing evaluation and expansion of agreements.

## Implement Comprehensive Plan

- **Primary Departments Involved:** Development Services; City Manager's Office; Public Works
- **Description:** Survey indicates only 21% of residents rate the city's planning for future needs as excellent/good, indicating significant room for improvement. The City will utilize the General Plan completed in FY18 to guide development decisions, ensure quality growth management, and address community concerns about growth management through updated development standards.
- **Timeline:** Ongoing comprehensive plan implementation with annual progress assessment.

## Plan Additional Fire Station

- **Primary Departments Involved:** Fire Department; City Manager's Office; Public Works
- **Description:** Address service delivery needs in the growing north area of the city with a new 10,000 square foot, three-bay fire station estimated at \$10M. Single company operation with engine and brush truck will improve response times and service coverage.
- **Timeline:** Planning phase 2025-2026; construction targeted for 2027+.

# Strategic Goals and Objectives

## Hotel/Convention Center Development

- **Primary Departments Involved:** Economic Development; Development Services; Finance
- **Description:** Advance the current hotel/convention center project (\$55M) through development agreement, site plan finalization, and Private Letter Ruling (PLR) submission to the Comptroller's Office. This project addresses economic development goals and provides conference/event facilities identified by 11% of survey respondents.
- **Timeline:** Development agreement finalization within 90 days; ongoing project advancement.

## Enhanced Digital Communication

- **Primary Departments Involved:** Communications & Marketing; Information Technology; All Departments
- **Description:** Survey results indicate residents want more opportunities for input in city decisions and improved communication about city initiatives. The City will implement improved digital platforms and social media strategies, expand public input opportunities beyond traditional city council meetings, and provide clearer communication about city projects and budget decisions.
- **Timeline:** Ongoing implementation with technology upgrades and platform enhancements.

## Business Retention and Expansion

- **Primary Departments Involved:** Economic Development; Planning and Development; City Manager's Office
- **Description:** Address challenges identified by local businesses, including planning and zoning process improvements and workforce development support. Continue enhanced marketing efforts through the Communications & Marketing Director position and expanded PR/marketing program funding.
- **Timeline:** Ongoing business support initiatives and process improvements.

## Employee Development and Retention

- **Primary Departments Involved:** Human Resources; City Manager's Office; All Departments
- **Description:** Continue focus on employee compensation and retention, fleet replacement, and facility maintenance needs. Maintain succession planning and training programs, particularly important as approximately one-tenth of General Fund employees are eligible for retirement. Address internal operational needs to ensure continued high levels of service delivery while managing growth.
- **Timeline:** Ongoing with annual budget consideration for compensation adjustments and program funding.



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# FY26 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 31  
– April 6

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 7

6

## **Presentation of FY26 City Manager's Proposed Budget**

The City Manager's FY26 Proposed Budget is presented to the City Council and made available for public inspection.

August  
12

|    |   |             |
|----|---|-------------|
| 7  | <p><b>Tax Rate Proposed by City Council</b><br/>City Council votes to propose a tax rate for the FY26 Weatherford Budget.</p>   | Aug<br>26   |
| 8  | <p><b>Public Hearing Held on Budget</b><br/>Following the required notices, a public hearing is held on the FY26 Proposed Budget.</p>   | Aug<br>26   |
| 9  | <p><b>Public Hearing Held on Tax Rate</b><br/>Following the required notices, a public hearing is held on the FY26 proposed tax rate.</p>   | Sep<br>9    |
| 10 | <p><b>Council Adopts the FY26 Budget and Tax Rate</b><br/>Following extensive discussion in August and September, the City Council adopts the budget and tax rates for the following year.</p>  | Sep<br>9    |
| 11 | <p><b>Follow-Up/Debrief with Staff</b><br/>Finance staff sets meetings with the City Manager's Office as well as other departments to debrief on the budget for FY26, discussing ways to improve the process for the next budget cycle.</p> | Oct<br>2025 |
| 12 | <p><b>Adopted Budget Document Published</b><br/>Council changes are incorporated into the final budget document, which is published and made available to the public.</p>   | Oct<br>2025 |

# Budget Process & Methodology

This budget document serves as the annual operating plan for the City of Weatherford during the fiscal year beginning October 1, 2025 and ending September 30, 2026 (FY26).

The funding choices made for FY26 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 FY26 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 FY24 and FY25, 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 FY26 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, FY24 was the first and only year since commencement of the program that the City 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 continued improving park amenities, expanding street maintenance, renovating the Animal Shelter, building a warehouse at Public Works, building of Fire Station #5, and making small-scale repairs and renovations to various other 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 \$2.5 million for FY26.

**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 231 vehicles, treating those assets as recurring expenses that need to be managed rather than one-time replacements. Additionally, Council and staff have worked to create a reserve, currently at \$2.0m to meet projected costs associated with retirements. This forward thinking will prove wise and useful to the City for a number of years.

## FY26 Budget Process

Budget kickoff was held with department staff in late March 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 is being presented to the City Council. Over the next two months, several staff presentations and public hearings will be 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 adopt the FY26 General City Budget on September 9, 2025.

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. 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 FY26 adopted budget does not appropriate any of the City's General Fund balance. For more information, please see the *General Fund Summary*.
- Performance Measures: In order to ensure efficient and effective service delivery, each department has included a list of performance measures which are reviewed by staff and key stakeholders. For more information, please see the department pages.
- Replacement of Capital Assets: This budget includes approximately \$975,000 in vehicle replacement costs based on the fleet replacement schedule.
- 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     |
|--------------|-------------------------------------|-----------|
| Fire         | Fire Station #4 Exhaust System      | \$67,418  |
| Fire         | Fire Station #4 Paint Bays          | 15,180    |
| Library      | Digital monument sign               | 36,000    |
| Parks        | Replace 2006 Chevy Trailblazer      | 47,215    |
| Parks        | Replace Ballfield groomer           | 32,707    |
| Parks        | Replace Ballfield mower             | 28,636    |
| Parks        | Replace Love Street Park Splash Pad | 491,253   |
| Parks        | Reconstruction of McGratton Park    | 1,650,000 |
| Police       | Replace Four (4) Marked Tahoes      | 483,660   |
| Public Works | Replace 2014 Backhoe                | 160,000   |
| Public Works | Replace 2006 Mack Dumptruck         | 221,825   |
| Public Works | Construct Public Works Warehouse    | 1,500,000 |

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<br>FY23 | Actual<br>FY24 | Actual<br>FY25 | Adopted<br>FY26 |
| <b>City Administration</b>                          |                |                |                |                 |
| City Manager  | 1              | 1              | 1              | 1               |
| Assistant City Manager/Chief Financial Officer      | 1              | 1              | 0              | 1               |
| Assistant City Manager                              | 2              | 2              | 2              | 1               |
| City Secretary                                      | 1              | 1              | 1              | 1               |
| Executive Assistant                                 | 1              | 1              | 1              | 1               |
| Receptionist  | 1              | 1              | 1              | 1               |
| <b>Total</b>  | <b>7</b>       | <b>7</b>       | <b>6</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              | 0.5             |
| Communications & Marketing Coordinator              | 1              | 1              | 1              | 1               |
| <b>Total</b>  | <b>2</b>       | <b>2</b>       | <b>2</b>       | <b>2</b>        |
| *Director serves also serves as Director of Library |                |                |                |                 |
| <b>Finance</b>                                      |                |                |                |                 |
| Chief Financial Officer                             | 0              | 0              | 1              | 0               |
| Finance Director                                    | 1              | 1              | 0              | 1               |
| Accounting Manager                                  | 0              | 0              | 1              | 0               |
| Budget Manager                                      | 0              | 0              | 1              | 1               |
| Senior Accountant                                   | 1              | 1              | 1              | 1               |
| Accounts Payable Coordinator                        | 1              | 1              | 1              | 1               |
| Budget Coordinator                                  | 1              | 1              | 0              | 1               |
| Payroll Coordinator                                 | 1              | 1              | 1              | 1               |
| Purchasing Coordinator                              | 1              | 1              | 1              | 1               |
| <b>Total</b>  | <b>6</b>       | <b>6</b>       | <b>7</b>       | <b>7</b>        |
| <b>Municipal Court</b>                              |                |                |                |                 |
| Court Administrator/Clerk of Court                  | 1              | 1              | 1              | 1               |
| Sr Deputy Clerk                                     | 1              | 1              | 1              | 1               |
| Juvenile Case Mgr                                   | 1              | 1              | 1              | 1               |
| Municipal Judge (contract)                          | 2              | 2              | 2              | 2               |
| <b>Total</b>  | <b>5</b>       | <b>5</b>       | <b>5</b>       | <b>5</b>        |

| General Fund Authorized Positions       |                |                |                |                 |
|---|----------------|----------------|----------------|-----------------|
|   | Actual<br>FY23 | Actual<br>FY24 | Actual<br>FY25 | Adopted<br>FY26 |
| <b>Human Resources</b>                  |                |                |                |                 |
| Director of HR                          | 1              | 1              | 1              | 1               |
| Assistant Director of HR                | 1              | 1              | 1              | 1               |
| HR Generalist                           | 1              | 0              | 0              | 0               |
| HR Analyst                              | 0              | 1              | 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                | 0              | 0              | 1              | 1               |
| GIS Coordinator                         | 1              | 1              | 1              | 1               |
| GIS Analyst                             | 1              | 1              | 1              | 1               |
| Network Supervisor                      | 1              | 1              | 0              | 0               |
| Network Administrator                   | 1              | 0              | 0              | 0               |
| Systems Analyst                         | 1              | 1              | 2              | 2               |
| Business Analyst                        | 1              | 1              | 0              | 0               |
| Service Desk Supervisor                 | 0              | 0              | 0              | 1               |
| Service Desk Coordinator                | 0              | 0              | 0              | 0               |
| IT Specialist                           | 1              | 2              | 2              | 2               |
| <b>Total</b>                            | <b>8</b>       | <b>8</b>       | <b>8</b>       | <b>9</b>        |
| <b>Economic Development</b>             |                |                |                |                 |
| Economic Development Director           | 1              | 0              | 0              | 1               |
| Economic Development Assistant Director | 0              | 1              | 1              | 0               |
| Economic Development Coordinator        | 1              | 1              | 1              | 1               |
| <b>Total</b>                            | <b>2</b>       | <b>2</b>       | <b>2</b>       | <b>2</b>        |
| <b>Development Services</b>             |                |                |                |                 |
| Director of Development Services        | 1              | 1              | 1              | 1               |
| Administrative Assistant                | 0              | 0              | 0              | 1               |
| Planner I                               | 1              | 2              | 2              | 2               |
| Senior Planner                          | 0              | 1              | 1              | 1               |
| Planning Tech                           | 2              | 0              | 0              | 0               |
| Permit Tech                             | 1              | 1              | 2              | 0               |
| Building Official                       | 1              | 1              | 1              | 1               |
| Building Inspector II                   | 1              | 1              | 1              | 0               |
| Building Inspector III                  | 1              | 1              | 1              | 1               |
| Sr Building Inspector                   | 0              | 0              | 0              | 1               |
| Development Clerk                       | 1              | 1              | 0              | 2               |
| Plans Coordinator                       | 1              | 1              | 1              | 1               |
| Lead Code Enforcement Officer           | 1              | 1              | 1              | 0               |
| Code Enforcement Officer I              | 2              | 2              | 2              | 4               |
| Code Enforcement Officer II             | 1              | 1              | 2              | 0               |
| <b>Total</b>                            | <b>14</b>      | <b>14</b>      | <b>15</b>      | <b>15</b>       |

| General Fund Authorized Positions                                     |                |                |                |                 |
|---|----------------|----------------|----------------|-----------------|
|   | Actual<br>FY23 | Actual<br>FY24 | Actual<br>FY25 | Adopted<br>FY26 |
| <b>Library</b>  |                |                |                |                 |
| Director of Library*  | 1              | 1              | 1              | 0.5             |
| Sr Library Clerk  | 2              | 2              | 2              | 2               |
| Reference Librarian   | 1              | 1              | 1              | 1               |
| Library Clerk   | 2              | 2              | 2              | 2               |
| Librarian (PT)  | 1              | 1              | 1              | 0               |
| Office Coordinator  | 1              | 1              | 0              | 0               |
| Finance Specialist  | 0              | 0              | 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              | 2               |
| Library Associate (PT)  | 1              | 1              | 1              | 1               |
| <b>Total</b>  | <b>15</b>      | <b>15</b>      | <b>15</b>      | <b>14.5</b>     |
| *Director serves also serves as Director of Communication & Marketing |                |                |                |                 |
| <b>Parks &amp; Properties</b>   |                |                |                |                 |
| 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               |
| <b>Total</b>  | <b>14</b>      | <b>14</b>      | <b>14</b>      | <b>14</b>       |
| <b>Recreation</b>   |                |                |                |                 |
| Director of Parks & Recreation  | 1              | 1              | 1              | 1               |
| Assistant Director of Parks & Recreation                              | 1              | 0              | 0              | 0               |
| Recreation Manager  | 1              | 1              | 1              | 1               |
| Recreation Coordinator  | 1              | 1              | 1              | 1               |
| Finance Specialist  | 0              | 1              | 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               |
| Operations Chief  | 1              | 1              | 1              | 1               |
| Battalion Chief   | 2              | 3              | 3              | 3               |
| Fire Captain  | 4              | 3              | 3              | 3               |
| Fire Lieutenant   | 8              | 9              | 9              | 9               |
| Driver/Engineer   | 12             | 12             | 12             | 12              |
| Firefighter-EMT   | 28             | 30             | 33             | 36              |
| Finance Specialist  | 1              | 1              | 1              | 1               |
| <b>Total</b>  | <b>57</b>      | <b>60</b>      | <b>63</b>      | <b>66</b>       |

| General Fund Authorized Positions |                        |                        |                        |                         |
|-----------------------------------|------------------------|------------------------|------------------------|-------------------------|
|                                   | Actual<br>FY23         | Actual<br>FY24         | Actual<br>FY25         | Adopted<br>FY26         |
| <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>                |
| <b>Police</b>                     | <b>Actual<br/>FY23</b> | <b>Actual<br/>FY24</b> | <b>Actual<br/>FY25</b> | <b>Adopted<br/>FY26</b> |
| Chief of Police*                  | 0                      | 0                      | 0                      | 1                       |
| Assistant Chief                   | 0                      | 0                      | 2                      | 2                       |
| Background Investigator (PT)      | 0                      | 0                      | 1                      | 1                       |
| Public Safety Officer (PT)        | 1                      | 1                      | 0                      | 0                       |
| Lieutenant                        | 0                      | 0                      | 4                      | 4                       |
| Commander                         | 3                      | 3                      | 0                      | 0                       |
| Sergeant                          | 10                     | 10                     | 10                     | 10                      |
| Corporal                          | 12                     | 13                     | 13                     | 13                      |
| Court Bailiff                     | 1                      | 1                      | 1                      | 1                       |
| Deputy Chief                      | 1                      | 1                      | 1                      | 0                       |
| Finance Specialist                | 1                      | 1                      | 1                      | 1                       |
| Officer                           | 35                     | 41                     | 39                     | 39                      |
| Reserve Officer (PT)              | 5                      | 5                      | 5                      | 5                       |
| Special Services Coordinator      | 1                      | 1                      | 1                      | 1                       |
| Property & Evidence Tech          | 1                      | 1                      | 1                      | 1                       |
| Support Services Manager          | 1                      | 1                      | 1                      | 0                       |
| Communications Manager            | 0                      | 0                      | 0                      | 1                       |
| Lead TCO                          | 1                      | 1                      | 2                      | 2                       |
| TCO                               | 11                     | 11                     | 10                     | 10                      |
| TCO/TAC                           | 2                      | 2                      | 2                      | 1                       |
| Records Manager                   | 0                      | 0                      | 0                      | 1                       |
| Lead Records Clerk                | 1                      | 1                      | 1                      | 0                       |
| Records Clerk                     | 3                      | 4                      | 3                      | 3                       |
| Fleet Coordinator (PT)            | 1                      | 1                      | 1                      | 1                       |
| <b>Total</b>                      | <b>91</b>              | <b>99</b>              | <b>99</b>              | <b>98</b>               |

\*Chief of Police included in City Administration as Assistant City Manager for FY23 & FY24

|                                  |          |          |          |
|----------------------------------|----------|----------|----------|
| <b>Emergency Management</b>      |          |          |          |
| Emergency Management Coordinator | 1        | 1        | 1        |
| <b>Total</b>                     | <b>0</b> | <b>1</b> | <b>1</b> |

| General Fund Authorized Positions        |                |                |                |                 |
|--|----------------|----------------|----------------|-----------------|
|  | Actual<br>FY23 | Actual<br>FY24 | Actual<br>FY25 | Adopted<br>FY26 |
| <b>Animal Services</b>                   |                |                |                |                 |
| Assistant Director of Animal Services    | 1              | 1              | 1              | 0               |
| Animal Services Manager                  | 1              | 1              | 1              | 1               |
| Animal Control Officer Supervisor        | 1              | 0              | 1              | 1               |
| Sr Animal Control Officer                | 0              | 1              | 0              | 0               |
| Sr Animal Care Tech                      | 0              | 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              | 3               |
| 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               |
| Animal Services Operating Manager        | 1              | 0              | 0              | 0               |
| Animal Services Coordinator              | 1              | 1              | 1              | 1               |
| Animal Care Tech Supervisor              | 1              | 1              | 1              | 1               |
| Veterinarian                             | 1              | 1              | 1              | 1               |
| <b>Total</b>                             | <b>16</b>      | <b>16</b>      | <b>16</b>      | <b>17</b>       |
| <b>Facilities Maintenance</b>            |                |                |                |                 |
| Facilities Maintenance Manager           | 1              | 1              | 1              | 1               |
| Facilities Maintenance Tech              | 1              | 1              | 1              | 1               |
| Lead Custodian                           | 0              | 0              | 0              | 0               |
| Custodian                                | 2              | 2              | 2              | 2               |
| Custodian (PT)                           | 0              | 0              | 0              | 0               |
| <b>Total</b>                             | <b>4</b>       | <b>4</b>       | <b>4</b>       | <b>4</b>        |
| <b>Public Works</b>                      |                |                |                |                 |
| Director of PW                           | 1              | 1              | 1              | 1               |
| Director of Capital Improvement Projects | 1              | 0              | 0              | 0               |
| Assistant Director Operations            | 0              | 1              | 1              | 0               |
| Civil Engineer                           | 1              | 0              | 0              | 0               |
| Operations Manager                       | 1              | 0              | 0              | 0               |
| Operations Superintendent                | 0              | 1              | 1              | 1               |
| Office Assistant                         | 1              | 1              | 1              | 1               |
| Field Service Tech                       | 0              | 0              | 0              | 0               |
| Heavy Equipment Operator                 | 3              | 3              | 3              | 3               |
| Light Equipment Operator                 | 2              | 2              | 2              | 2               |
| Maintenance Worker                       | 4              | 4              | 4              | 4               |
| Street Crew Leader                       | 2              | 2              | 2              | 2               |
| Street Supervisor                        | 1              | 1              | 1              | 1               |
| Fleet Coordinator (P/T)                  | 1              | 1              | 1              | 1               |
| Asset Management Tech (PT)               | 1              | 1              | 1              | 1               |
| Traffic Technician                       | 2              | 2              | 2              | 2               |
| Traffic Maintenance Worker               | 0              | 0              | 0              | 0               |
| Traffic Maintenance Worker (PT)          | 0              | 0              | 0              | 0               |
| Total                                    | 21             | 20             | 20             | 19              |
| <b>Total General Fund</b>                | <b>279</b>     | <b>290</b>     | <b>294</b>     | <b>297</b>      |

| <b>Special Events Authorized Positions</b> |                        |                        |                        |                         |
|--|------------------------|------------------------|------------------------|-------------------------|
|  | <b>Actual<br/>FY23</b> | <b>Actual<br/>FY24</b> | <b>Actual<br/>FY25</b> | <b>Adopted<br/>FY26</b> |
| <b>Special Events</b>                      |                        |                        |                        |                         |
| Special Events Manager                     | 1                      | 1                      | 1                      | 1                       |
| Events and Marketing Supervisor            | 0                      | 1                      | 1                      | 1                       |
| Special Events Coordinator                 | 1                      | 0                      | 0                      | 0                       |
| Event Attendant (PT)                       | 5                      | 5                      | 5                      | 5                       |
| Event Assistant (PT)                       | 1                      | 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>                |

| <b>Chandor</b>       |                        |                        |                        |                         |
|----------------------|------------------------|------------------------|------------------------|-------------------------|
|                      | <b>Actual<br/>FY23</b> | <b>Actual<br/>FY24</b> | <b>Actual<br/>FY25</b> | <b>Adopted<br/>FY26</b> |
| 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>4</b>               | <b>4</b>               | <b>4</b>               | <b>4</b>                |

| <b>Solid Waste Authorized Positions</b>     |                        |                        |                        |                         |
|---|------------------------|------------------------|------------------------|-------------------------|
|   | <b>Actual<br/>FY23</b> | <b>Actual<br/>FY24</b> | <b>Actual<br/>FY25</b> | <b>Adopted<br/>FY26</b> |
| Director of Sanitation & Animal Services    | 1                      | 1                      | 1                      | 1                       |
| Assistant Director of Municipal & Comm Svcs | 1                      | 1                      | 0                      | 0                       |
| Administrative Assistant                    | 1                      | 0                      | 0                      | 0                       |
| Finance Specialist                          | 0                      | 1                      | 1                      | 1                       |
| Crew Leader                                 | 1                      | 1                      | 4                      | 4                       |
| Sanitation Manager                          | 1                      | 1                      | 1                      | 1                       |
| Sanitation Driver                           | 4                      | 1                      | 0                      | 0                       |
| Sanitation Loader                           | 9                      | 12                     | 11                     | 11                      |
| SWRD Supervisor                             | 0                      | 0                      | 0                      | 1                       |
| Sr Sanitation Loader                        | 0                      | 1                      | 0                      | 0                       |
| Heavy Equipment Operator                    | 3                      | 4                      | 4                      | 3                       |
| <b>Total</b>                                | <b>21</b>              | <b>23</b>              | <b>22</b>              | <b>22</b>               |
| <b>Total Authorized Positions</b>           | <b>313</b>             | <b>326</b>             | <b>329</b>             | <b>332</b>              |



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# GENERAL FUND



# 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.



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## General Fund Summary

|                               | Actual<br>FY23       | Actual<br>FY24       | Adopted<br>FY25      | Projected<br>FY25    | Adopted<br>FY26      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 24,231,152</b> | <b>\$ 23,860,060</b> | <b>\$ 33,468,641</b> | <b>\$ 33,468,641</b> | <b>\$ 32,647,614</b> |
| <b>Revenues</b>               |                      |                      |                      |                      |                      |
| Property Taxes                | 10,731,697           | 12,629,884           | 12,969,368           | 12,574,072           | 13,696,978           |
| Sales Taxes                   | 21,493,217           | 21,010,584           | 21,888,533           | 22,520,940           | 22,287,203           |
| Other Taxes                   | 1,034,492            | 1,060,467            | 1,025,000            | 1,114,409            | 1,125,000            |
| Licenses                      | 1,087,383            | 2,906,551            | 960,500              | 1,078,890            | 1,136,500            |
| Intergovernmental Revenue     | 2,198,019            | 2,449,097            | 2,258,000            | 2,441,421            | 2,383,000            |
| Service Charges               | 595,964              | 585,304              | 516,750              | 636,067              | 512,750              |
| Fines & Forfeitures           | 342,389              | 353,362              | 351,000              | 355,003              | 351,000              |
| Miscellaneous Revenue         | 465,520              | 333,286              | 262,175              | 393,550              | 231,750              |
| Transfers & Other Sources     | 15,576,384           | 12,212,442           | 8,832,229            | 9,639,652            | 9,643,609            |
| Intragovernmental Services    | 4,374,695            | 4,303,966            | 4,460,703            | 4,460,703            | 4,410,952            |
| <b>Total Revenues</b>         | <b>57,899,759</b>    | <b>57,844,943</b>    | <b>53,524,258</b>    | <b>55,214,707</b>    | <b>55,778,742</b>    |
| <b>Expenditures</b>           |                      |                      |                      |                      |                      |
| City Administration           | 1,744,839            | 1,834,137            | 2,199,288            | 2,020,738            | 2,059,995            |
| City Attorney                 | 409,620              | 425,617              | 441,990              | 433,134              | 441,990              |
| City Council                  | 17,206               | 17,483               | 24,843               | 21,054               | 24,843               |
| Communications & Marketing    | 283,723              | 344,552              | 355,849              | 356,409              | 281,469              |
| Economic Development          | 1,007,761            | 863,585              | 4,275,905            | 4,672,868            | 1,750,686            |
| Finance                       | 668,192              | 772,673              | 1,000,588            | 885,994              | 921,188              |
| Municipal Court               | 324,144              | 341,558              | 372,565              | 376,220              | 385,354              |
| Fire Department               |                      |                      |                      |                      |                      |
| Fire Admin                    | 8,974,317            | 9,320,719            | 9,218,210            | 9,044,082            | 9,669,975            |
| Fire Prevention               | 316,348              | 337,441              | 342,046              | 306,848              | 339,390              |
| Emergency Management          | 401,274              | 307,477              | 591,240              | 485,418              | 514,266              |
| Human Resources               | 567,241              | 601,682              | 630,474              | 617,267              | 637,074              |
| Information Technology        | 3,306,067            | 3,274,229            | 3,849,230            | 4,144,860            | 3,971,310            |
| Library                       | 1,065,255            | 1,082,502            | 1,192,048            | 1,152,329            | 1,294,935            |
| Animal Services               | 1,566,162            | 1,676,916            | 1,810,265            | 1,748,146            | 1,810,963            |
| Non Departmental              | 16,351,360           | 3,562,623            | 3,787,043            | 3,724,781            | 4,890,000            |
| Parks & Recreation            |                      |                      |                      |                      |                      |
| Parks & Properties            | 2,182,770            | 2,317,057            | 2,888,018            | 2,925,281            | 2,993,789            |
| Recreation                    | 790,022              | 913,260              | 904,772              | 868,959              | 958,272              |
| Facilities Maintenance        | 1,400,165            | 1,413,990            | 1,858,808            | 1,943,128            | 1,266,682            |
| Development Services          | 1,564,150            | 1,509,833            | 1,762,551            | 1,652,023            | 1,645,210            |
| Police Department             | 10,513,023           | 11,593,659           | 13,127,195           | 12,905,993           | 13,752,566           |
| Public Works                  | 4,817,213            | 5,725,368            | 6,281,619            | 5,750,202            | 6,134,752            |
| <b>Total Expenditures</b>     | <b>58,270,851</b>    | <b>48,236,361</b>    | <b>56,914,548</b>    | <b>56,035,735</b>    | <b>55,744,709</b>    |

## General Fund Summary

|                            | Actual<br>FY23       | Actual<br>FY24       | Adopted<br>FY25      | Projected<br>FY25    | Adopted<br>FY26      |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total Revenues</b>      | <b>57,899,759</b>    | <b>57,844,943</b>    | <b>53,524,258</b>    | <b>55,214,707</b>    | <b>55,778,742</b>    |
| <b>Total Expenditures</b>  | <b>58,270,851</b>    | <b>48,236,361</b>    | <b>56,914,548</b>    | <b>56,035,735</b>    | <b>55,744,709</b>    |
| <b>Over/(Under)</b>        | <b>(371,092)</b>     | <b>9,608,582</b>     | <b>(3,390,290)</b>   | <b>(821,028)</b>     | <b>34,033</b>        |
| <b>Ending Fund Balance</b> | <b>\$ 23,860,060</b> | <b>\$ 33,468,641</b> | <b>\$ 30,078,352</b> | <b>\$ 32,647,614</b> | <b>\$ 32,681,647</b> |
| <b>Ending Days</b>         | <b>199</b>           | <b>251</b>           | <b>216</b>           | <b>235</b>           | <b>229</b>           |

Sales Tax Freeze 2,026,109  
One-Time Expenses 3,583,519

Ongoing Revenues 53,752,633  
Ongoing Expenses 52,161,190  
Operating Surplus 1,591,443

|                           |                     |
|---------------------------|---------------------|
| Daily Cost                | <b>\$142,907</b>    |
| Balance                   | <b>\$32,681,647</b> |
| Ending Days               | <b>229</b>          |
| Comp Absences Reserve     | <b>\$585,246</b>    |
| 90 day Reserve            | <b>\$12,861,663</b> |
| 30 Day Council Preference | <b>\$4,287,221</b>  |
| Available                 | <b>\$14,947,516</b> |

# General Fund Summary (cont.)

The General Fund supports the core functions of our local government, financing a wide range of essential services. These include:

- Police and fire protection
- Routine street maintenance
- Parks and recreation facilities
- Library
- City planning activities
- General city administration

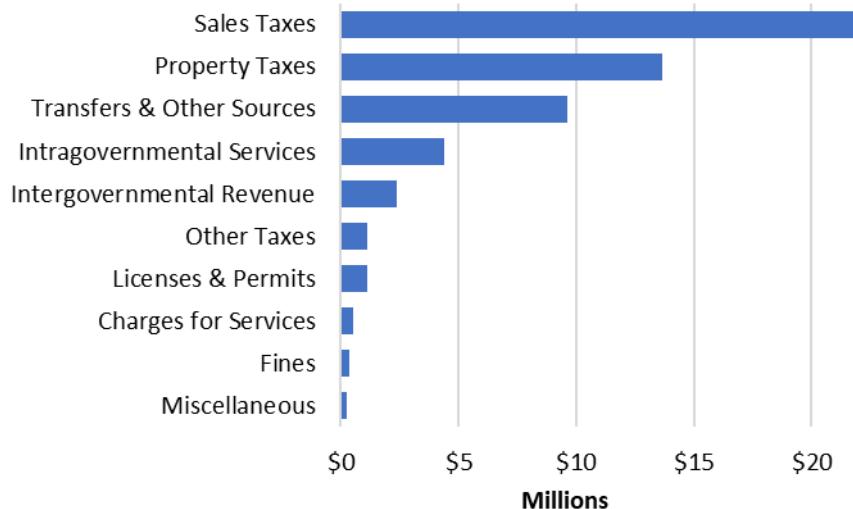
The City's revenue sources are diverse, including ad valorem (property) taxes, sales taxes, franchise taxes, service charges, intergovernmental transfers and grants, fines and transfers from other city funds.

This revenue structure ensures a balanced approach to funding our city's diverse needs, from public safety to administrative services. It reflects our commitment to providing comprehensive services while maintaining fiscal responsibility.

## Where does the money come from?

General Fund revenue primarily comes from sales tax, property taxes, and transfers. These three sources comprise 81.7% of the total annual revenue.

### General Fund Revenue Sources by Category



While property taxes are a crucial revenue source due to their predictability and controllability, they are not the largest contributor to our General Fund. Property taxes account for \$13.6 million, or 24.5% of the City's operating revenue.

Interestingly, sales taxes play a more significant role in our financial structure, generating 40% of the annual revenue. This highlights the importance of our local economy and consumer spending to the City's fiscal health.

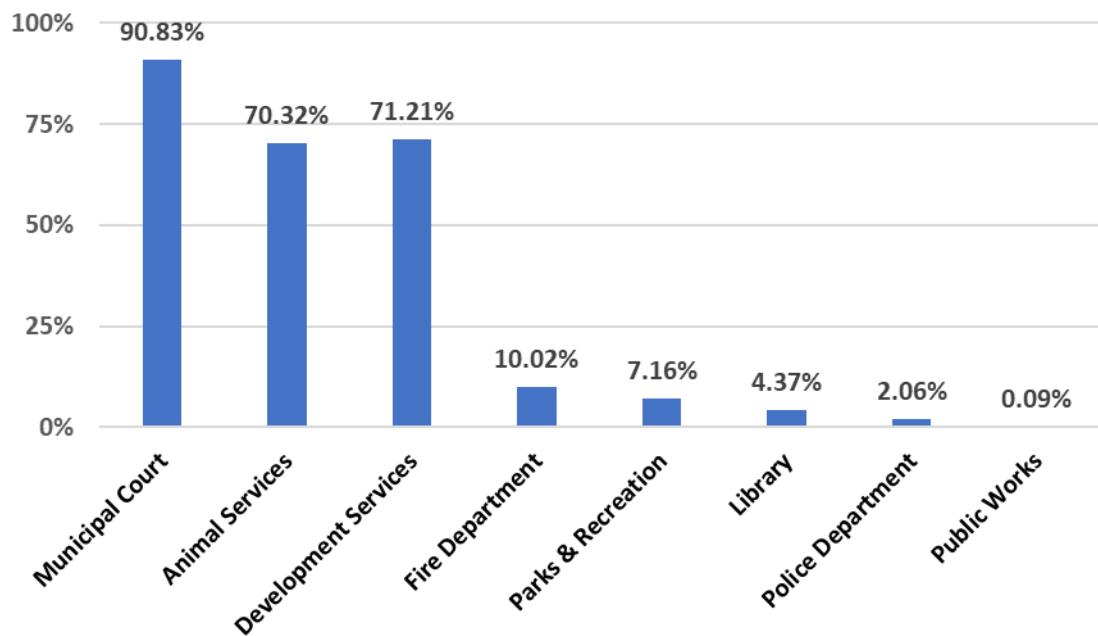
This revenue distribution underscores the need for a diverse and robust economic base to maintain and improve our city services. It also demonstrates why economic development and local business support are critical components of our overall fiscal strategy.

The General Fund covers a wide range of municipal functions, some of which allow for direct fee collection. For instance, the Weatherford/Parker County Animal Shelter charges adoption fees, and the city collects fees for inspection services. While these direct charges help offset operational costs, they typically fall short of covering the entire expense of running these programs.

The following chart breaks down the cost recovery rate for each department. This chart shows the percentage of operational costs that are covered by the revenue generated directly by each department's activities.

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**



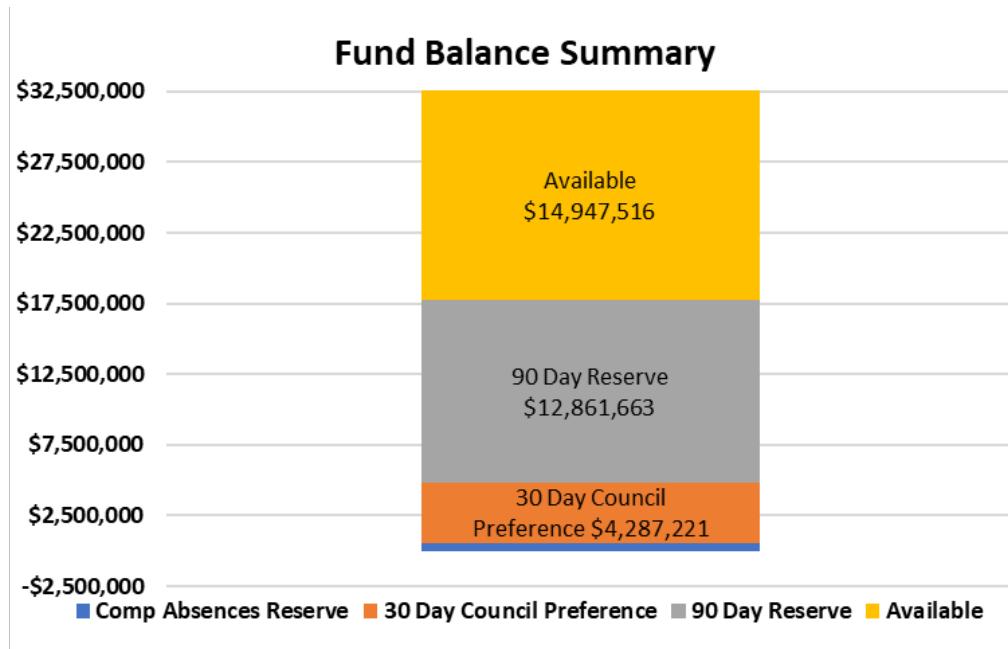
Overall, approximately 8.56% of the General Fund is covered through direct department-generated revenues, interlocal agreements, or other grants. This figure has been consistent for several years, indicating that self-supporting revenue has kept pace with cost increases.

## Where does the money go?

The City's total ongoing budget, excluding self-supported funding, is detailed below, broken down by department. The right column shows each department's percentage of the total ongoing budget. These percentages typically mirror the personnel distribution in the General Fund, as previously noted in the Service Area Summary. This breakdown offers insight into resource allocation across city functions, reflecting municipal priorities and staffing needs.

| <b>Department</b>              | <b>Ongoing Budget</b> | <b>% of Total</b> |
|--------------------------------|-----------------------|-------------------|
| Police Department              | \$ 13,752,566         | 26.37%            |
| Fire Department                | 10,005,520            | 19.18%            |
| Public Works                   | 6,134,752             | 11.76%            |
| Information Technology         | 3,971,310             | 7.61%             |
| Parks, Properties & Recreation | 4,512,156             | 8.65%             |
| Animal Services                | 1,810,963             | 3.47%             |
| Non-Departmental               | 3,390,000             | 6.50%             |
| Development Services           | 1,645,210             | 3.15%             |
| City Administration            | 1,759,995             | 3.37%             |
| Library                        | 1,223,248             | 2.35%             |
| Finance                        | 921,188               | 1.77%             |
| Human Resources                | 637,074               | 1.22%             |
| Economic Development           | 750,686               | 1.44%             |
| Emergency Management           | 512,866               | 0.98%             |
| Municipal Court                | 385,354               | 0.74%             |
| City Attorney                  | 441,990               | 0.85%             |
| Communications & Marketing     | 281,469               | 0.54%             |
| City Council                   | 24,843                | 0.05%             |
| <b>Total ongoing budget</b>    | <b>\$ 52,161,190</b>  |                   |

## Fund Balance Summary



The City maintains a robust financial safety net, exceeding its formal 90-day reserve policy by aiming for at least 120 days of operating costs. This prudent approach safeguards against economic downturns, natural disasters, or unforeseen events. For FY26, the daily operating cost is \$142,770, requiring \$17.1 million for 120 days of coverage. The current budget is projected to surpass this reserve requirement, reinforcing the City's financial stability and preparedness for potential challenges.

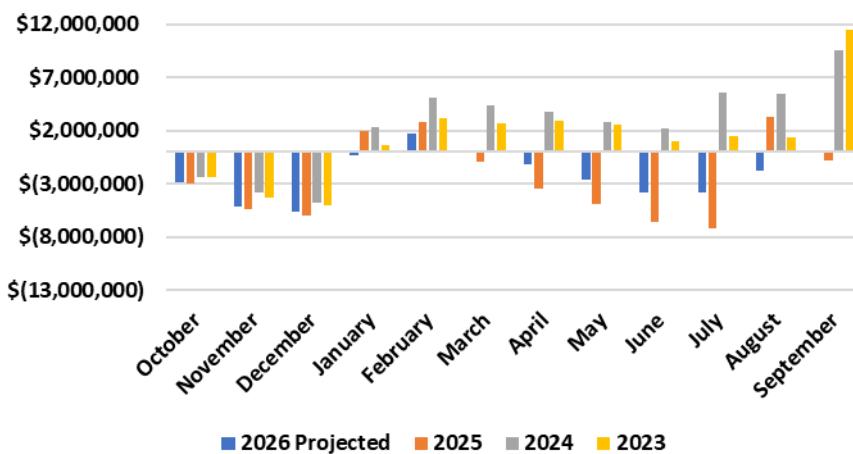
## Cash Flow Look

The city maintains a balanced budget, but cash flow timing varies throughout the fiscal year. Analysis of the past three years and projections for the current year reveal a consistent pattern in the General Fund:

1. First quarter: Typically runs a cash deficit
2. Second quarter: Experiences large surpluses
3. Third and fourth quarters: Cash flow tends to even out

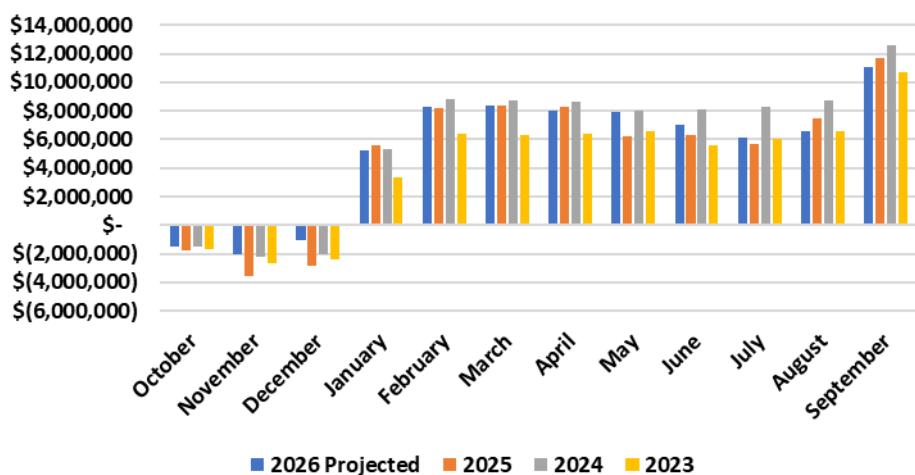
This cyclical pattern reflects the mismatch between revenue collection and expenditure timing. The provided cash flow chart illustrates these monthly fluctuations, showing net revenues against total costs realized. Understanding this pattern is crucial for effective financial management, ensuring liquidity throughout the year despite periodic deficits and surpluses.

## Cash Flow



The City's cash flow trend is primarily driven by the timing of its major revenue sources and its largest expense. The top three revenue streams - property tax, sales tax, and Utility Fund gross receipts/return-on-investment - don't begin to accumulate significantly until December or January, with property tax payments coming due during this period. Conversely, the City's largest expense, payroll, remains relatively constant month-to-month. This disparity between cyclical revenue and steady expenses creates the observed cash flow pattern. A comparison of cash received from the top three revenues against payroll disbursements closely mirrors the overall cash flow trend seen in the previous chart. This pattern underscores the importance of careful financial planning and cash management to ensure the City can meet its obligations throughout the year, particularly during the first quarter when revenues lag behind expenses.

## Personnel Costs to Top 3 Revenues



# General Fund 5-Year Forecast

The Finance Department conducts an annual update of its five-year General Fund forecast as part of the budget process. This forward-looking approach allows staff and Council to view the City's financial position as a dynamic, evolving entity rather than a static snapshot. By presenting the forecast alongside the budget, key decision-makers can evaluate the long-term implications of financial choices and potential external factors. The forecast begins with the current budget year and projects four years into the future, providing a comprehensive outlook for strategic planning and fiscal management. This practice enhances the City's ability to make informed decisions that balance immediate needs with long-term financial stability and goals.

## Baseline Operational Assumptions

The five-year General Fund forecast is built on a "baseline" assumption, serving as a benchmark for future budget decisions rather than a prediction of future events. This approach maintains current programs and service levels throughout the forecast period, avoiding assumptions about specific policy decisions the City Council might enact.

Major revenue projections, including property and sales taxes and inter-fund transfers, are developed using detailed trend analysis. Property tax projections consider assessed value trends, ongoing development projects, and any economic development agreements affecting revenue collection. Similarly, sales tax projections account for economic development agreements and potential business turnover.

On the expenditure side, personnel costs, the City's largest expense, receive primary focus. The baseline assumes no net new positions, with modest increases in personnel costs due to expected rises in health insurance and other benefits. Salary increases follow the Grade/Step compensation plan. The forecast also individually considers fuel, electricity, and street repair costs. Other expenditures are projected based on historical growth trends relative to expected inflation rates.

This comprehensive approach provides a solid foundation for evaluating the City's long-term financial outlook and informing strategic decision-making.

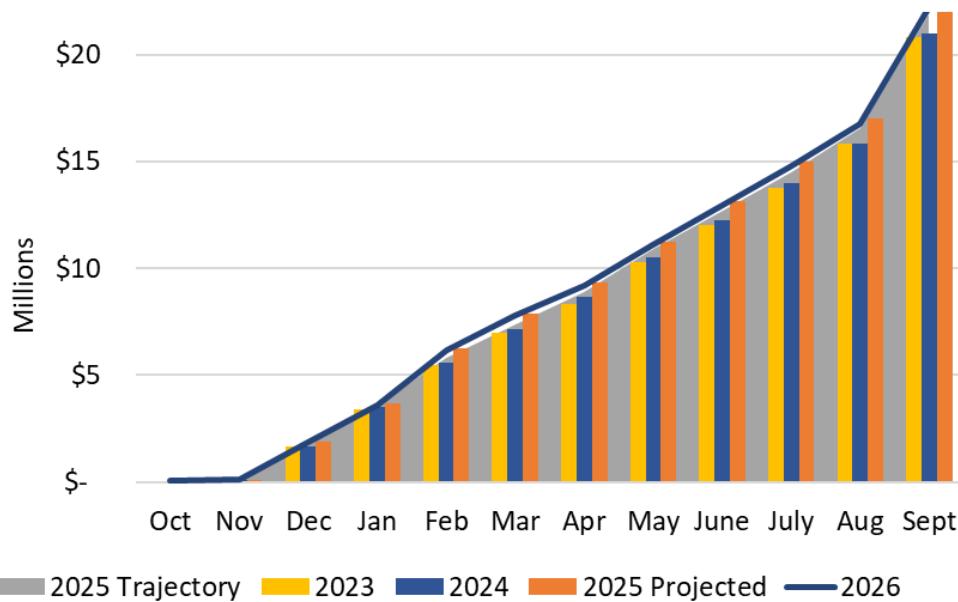
## Revenue Considerations

### Sales Tax—Short Trajectory

Sales tax receipts had leveled off in recent years, but the current fiscal year shows a return to strong, steady growth following the addition of a major retailer in March 2025. The latest data shows: Year-to-date collections (through July's disbursement) have increased by 7.2% compared to the previous fiscal year. However, they remain 2.0% above the City's initial budget projections.

The following graph illustrates these trends, comparing:

- FY25 projected trajectory (gray area) based on historical collections
- FY23 actual collections (yellow bar)
- FY24 actual collections (dark blue bar)
- FY25 projected collections (orange bar)
- FY26 adopted sales tax revenue (solid blue line)



This visual representation captures the strong acceleration in sales tax revenue growth, showing the current year's collections significantly exceeding both last year's figures and initial budget estimates. The adopted FY26 revenue projection reflects this modest upward trajectory, driven by the addition of a major retailer in March 2025.

The strengthened sales tax receipt trends, while positive, underscore the continued importance of disciplined budget planning and measured revenue projections. This improved performance may allow for strategic consideration of priority investments or reserve building, but careful fiscal management remains essential to navigate potential economic uncertainties or changes in retail market conditions.

#### Sales Tax—Growth Considerations

Weatherford's sales tax revenue has demonstrated strong, sustained growth for over a decade. This growth trend began with key sectors such as agriculture, manufacturing, utilities, and construction. Since FY14-15, the growth has broadened to encompass all industries, with recent years showing significant gains in retail and food establishments, aligning with the City's efforts to expand its retail sector. Current fiscal year projections indicate sales tax revenue trending towards \$22.3 million.

The City's sales tax revenue forecasting reflects the significant growth driven by new business development, including the major retailer added in March 2025. For FY26, the adopted budget projects continued growth building on the strong FY25 performance. The City's ongoing development efforts are attracting new businesses that will boost overall sales tax receipts. While inflation is showing signs of stabilization, influenced by federal monetary policies, and recession concerns are easing, it's important to note that without continued new development, revenue growth could potentially plateau. This underscores the importance of maintaining a balanced approach to economic development and fiscal planning.

The five-year forecast assumes an average growth of about 4%, acknowledging potential year-to-year fluctuations. This approach aims to maintain financial stability while recognizing both the opportunities from city development and the broader economic context.

This balanced strategy allows for potential upside if growth exceeds expectations, while providing a buffer against possible economic headwinds.

### Sales Tax—Baseline vs. Full Projection

Since 2015, Weatherford has employed a baseline method for sales tax budgeting. This approach involves:

*Full FY26 Sales Tax:* Budgeting the full projected sales tax collection (\$22.3m for FY26)

*Sales Tax Baseline:* Allocating a portion for recurring expenditures (the baseline, \$20.3m for FY26)

*Sales Tax Increment:* Reserving the remainder (the increment, \$2.0m for FY26) for non-recurring items

This strategic approach allows the city to maintain fiscal stability by not over-committing to recurring expenses based on potentially volatile revenue sources. It allows for necessary operational improvements while maintaining a significant economic buffer.

This method helps mitigate the impact of economic downturns on operations by lagging sales tax growth. The adopted baseline increases from \$19.9m to \$20.3m is considered optimal for several reasons:

1. It allows for necessary operational improvements while maintaining a significant economic buffer.
2. It aligns with two key metrics:
  - Staying below the three-year historical average (\$21.5m)
  - Providing a buffer exceeding Weatherford's steepest historical one-year sales tax loss (about 6%)

This structure is designed to keep Weatherford financially sound, balancing operational needs with prudent fiscal management. It provides flexibility for growth while maintaining a robust safeguard against potential economic fluctuations.

### Property Tax—Short Trajectory

Weatherford's property tax approach for FY26 is shaped by Senate Bill 2, enacted in June 2019. This law reduced the Voter-Approved Tax rate from 8% to 3.5% above the No-New Revenue Tax Rate, significantly constraining cities' revenue growth potential.

For FY26, Weatherford proposes a tax rate of \$0.392246 per \$100 valuation, which is \$0.007 lower than FY25's adopted rate. This rate, combined with new construction, is expected to add about \$0.7M in property tax revenue to the General Fund.

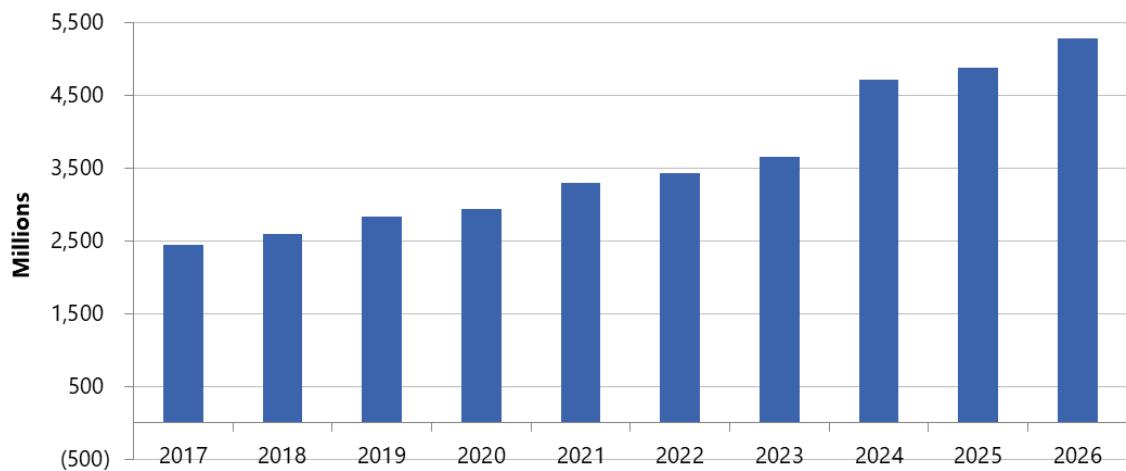
Under Senate Bill 2, Weatherford could adopt a tax rate up to \$0.501813 (the Voter-approval tax rate) without an election. The adopted rate is \$0.1096 below this maximum.

This approach balances fiscal responsibility with the need to maintain city services, navigating the constraints imposed by Senate Bill 2 while considering the city's growth and economic factors.

### Property Tax—Growth Considerations

Weatherford's property value growth has been robust over the past decade, averaging approximately 9.75% annually. The last three years have seen particularly strong increases, including the addition of new properties to the city's appraisal rolls. Despite this recent surge, city staff is taking a more conservative approach to future projections. Growth estimates are being kept between 2-2.5% annually, which is considered a realistic expectation for typical years. This conservative estimate aligns with general economic principles regarding property tax revenue. The cautious approach recognizes that property tax revenue tends to be a slow but steady source of income, typically lagging at least one year behind general economic conditions in terms of growth or decline. By maintaining conservative growth estimates, Weatherford aims to create a more stable and predictable budget framework. This strategy helps guard against potential overreliance on continued high growth rates and provides a buffer against unforeseen economic fluctuations. It reflects a prudent fiscal approach, balancing the city's recent strong performance with long-term economic realities and uncertainties

### Historical Assessed Property Values by Fiscal Year



# Output

## How to Read this Model

Forecasts like this can be simplified by focusing on two key elements: operating capacity and fund balance.

Operating capacity ensures the City has sufficient recurring revenue to cover operational overhead such as salaries and supplies. It answers the question, "How much can the City's annual, recurring expenses grow before exhausting annual recurring revenue?" A growing operational capacity indicates revenues outpacing expenses, while a declining one suggests the opposite.

Fund balance can be likened to the City's checking account balance. It accumulates when revenues exceed budget expectations or expenses fall below projections. This available cash is best used for non-recurring purchases like capital items, rather than recurring annual expenses.

The model's output summary, based on revenue and expense assumptions, highlights operating capacity and ending balance in blue. These figures provide a clear snapshot of the City's financial health and capacity for future expenditures. By monitoring these two metrics, city officials and residents can quickly gauge Weatherford's fiscal stability and potential for growth or the need for financial adjustments.

|                           | FY26<br>Adopted     | FY27<br>Projected   | FY28<br>Projected   | FY29<br>Projected   | FY30<br>Projected   |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>           | 55,791,565          | 56,975,116          | 58,786,097          | 60,660,798          | 62,601,600          |
| <b>Expenses</b>           | 55,744,709          | 57,290,732          | 58,942,564          | 60,652,507          | 62,422,973          |
| <b>Over/(Under)</b>       | <b>\$46,856</b>     | <b>\$(315,616)</b>  | <b>\$(156,467)</b>  | <b>\$8,291</b>      | <b>\$178,628</b>    |
| <b>Recurring Revenues</b> | 53,765,456          | 54,657,247          | 56,375,513          | 58,153,791          | 59,994,313          |
| <b>Recurring Expenses</b> | 53,718,600          | 54,290,732          | 55,942,564          | 57,652,507          | 59,422,973          |
| <b>Operating Capacity</b> | 46,856              | 366,515             | 432,949             | 501,283             | 571,340             |
| <b>Beg. Bal</b>           | <b>\$32,647,614</b> | <b>\$32,694,470</b> | <b>\$32,378,854</b> | <b>\$32,222,387</b> | <b>\$32,230,678</b> |
| <b>Ending Bal</b>         | <b>\$32,694,470</b> | <b>\$32,378,854</b> | <b>\$32,222,387</b> | <b>\$32,230,678</b> | <b>\$32,409,305</b> |

Weatherford's financial forecast shows an increasing operating capacity over the projected timeline. This positive trend is primarily driven by revenue growth, particularly from sales tax, outpacing expenditures. The city's development plays a significant role in this growth.

The city's prudent financial policies, including conservative sales tax usage and maintenance of ample cash reserves, coupled with strict operational management, should provide a buffer against economic downturns. This approach is expected to help Weatherford weather financial challenges without major operational cutbacks.

Despite this positive outlook, Weatherford faces several ongoing challenges that shape its financial strategy:

1. Managing capital improvement plans
2. Maintaining competitive employee salary and benefits packages
3. Addressing an aging workforce, with nearly a quarter of employees being retiree-eligible
4. Ensuring a safe and up-to-date vehicle rotation

The document addresses each of these challenges; this comprehensive approach demonstrates Weatherford's commitment to proactive financial planning and addressing both current needs and future uncertainties.

# Risk Factors

## Financial Risk Factors – Setting the Stage for FY26

Over the past 15 years, Weatherford has experienced significant growth, necessitating operational expansions in both personnel and equipment to maintain service levels. The city has identified six primary risk areas:

1. Fleet replacement funding
2. Aging facilities
3. Large number of compensated absences
4. Sales tax reliance
5. Significant capital improvement needs
6. Market-competitive pay for positions

These factors created potential vulnerabilities in Weatherford's operations, risking substantial impacts in any given year and potentially putting the city in a strategically weak position. However, the city has made considerable progress in addressing these areas in recent years.

The adopted budget continues to focus on mitigating these risks. By acknowledging and actively working to address these challenges, Weatherford demonstrates a proactive approach to financial management and long-term planning. This strategy aims to enhance the city's resilience to potential economic fluctuations and ensure sustainable growth.

The ongoing efforts to tackle these risk areas reflect Weatherford's commitment to maintaining fiscal health while meeting the evolving needs of its growing community. This balanced approach should help position the city for continued stability and improved service delivery in the coming years.

## Major Initiatives

Weatherford's favorable financial position, bolstered by strong sales tax figures and property values, has allowed the city to focus on long-term capital planning. The city has identified several major capital needs to address within the next five years, including:

1. Continuing major downtown renovations
2. Expanding the citywide trail system
3. Planning new interstate access points
4. Addressing aging infrastructure maintenance
5. Investing in quality of life projects such as a hotel convention center and recreational facilities
6. Undertaking facility renovations and remodels

These projects collectively exceed an estimated \$100 million in costs. To fund these initiatives, the city plans to use a combination of debt funding and cash resources.

Current tax rates do not support additional debt capacity until 2027, when existing debt payments will decrease substantially. This necessitates finding cash resources to fund new capital until that time. Fortunately, Weatherford's history of financial prudence has resulted in significant cash reserves that can support these debt payments until 2027.

Moving forward, city staff will explore various funding options, including:

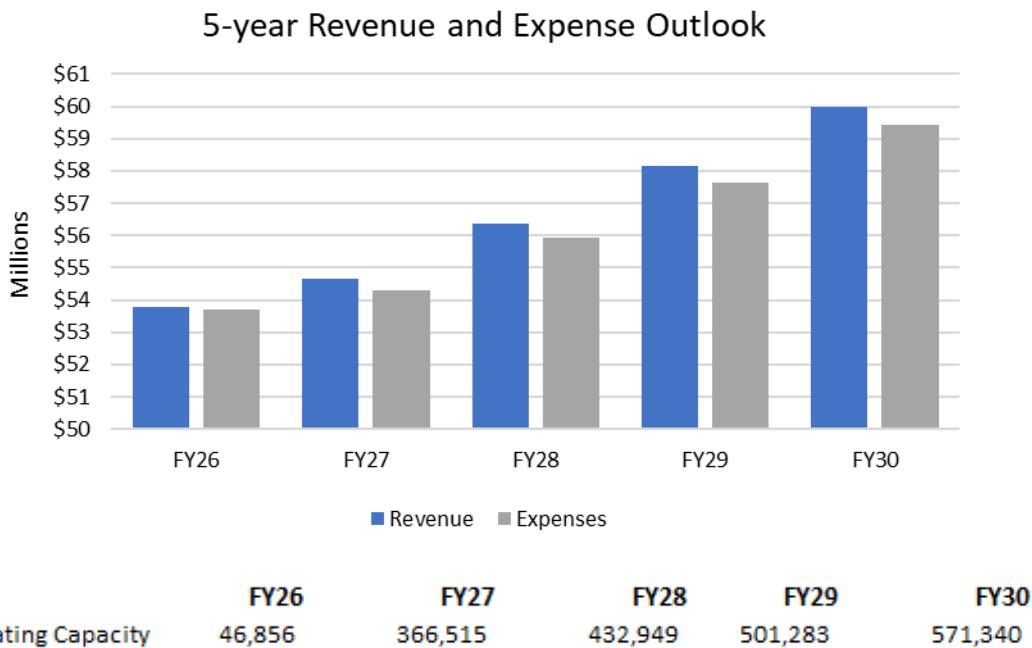
1. Cash funding
2. Partnerships with other entities
3. Voter-approved debt

This approach demonstrates Weatherford's commitment to addressing critical infrastructure and quality of life needs while maintaining fiscal responsibility. The city's ability to leverage its strong financial position for long-term planning illustrates effective financial management and foresight in meeting community needs.

## Multi-Year Forecast Snapshot

### Capital and Operational Capacity

Weatherford's multi-year forecast provides a comprehensive view of the city's financial outlook.



Key points from this forecast include:

1. The projection assumes no major spending increases beyond annual employee compensation adjustments and cost-of-service increases for supplies and contractual services.
2. A portion of sales tax revenue (\$2,026,109 or 10%) is set aside for capital improvement plans, not operational use.
3. Operating Capacity is expected to remain stable throughout the forecast period.
4. Fund balance is projected to maintain the 120-day council preference reserve and exceed the 60-day reserve required by bond covenants.
5. Non-operational sales and property tax funds are expected to accumulate significant balances over time, though these are assumed to be used for capital initiatives.
6. The daily operating cost is projected to increase from \$142,907 to \$162,803 over the 5-year span, a 14% increase.

This forecast underscores the ongoing challenge of balancing various priorities with limited funds. It highlights the city's commitment to maintaining fiscal stability while addressing growth-related needs and capital improvements. The increasing daily operating cost emphasizes the importance of continued prudent financial management to ensure long-term sustainability of city services and operations.

### Retirement Pressure

Weatherford, like many Texas cities, is facing a significant challenge with a high percentage of retirement-eligible employees. As of FY26, nearly one-tenth of the city's workforce is eligible for retirement through the Texas Municipal Retirement System. This situation presents two main challenges:

1. Operational disruption: The potential loss of long-tenured employees could result in a significant loss of institutional knowledge, necessitating careful succession planning and knowledge transfer processes.
2. Financial impact: The city's policy on compensated absences means retiring employees are entitled to compensation for unused vacation and partial sick time, creating a potential financial liability.

To address the financial component, finance staff has developed a five-year plan to reserve sufficient cash to cover the majority, if not all, of potential retirement separation costs. The plan focuses on employees aged 55 and over, estimating potential separation costs of more than \$2.0 million between FY26 and FY30. This funding is planned to be incrementally reserved without impacting operating capacity or available fund balance.

However, the city acknowledges two potential risks to this plan:

1. Accelerated retirements: If more employees retire earlier than projected, it could increase near-term costs.
2. Pay increases: Any salary increases will also increase the overall liability for compensated absences.

While the current plan addresses most near-term costs, these factors could necessitate additional funding, potentially putting pressure on available cash reserves. This proactive approach demonstrates Weatherford's commitment to addressing long-term financial challenges while maintaining operational stability. The city's awareness and planning for this issue reflect sound financial management practices in the face of demographic challenges common to many municipalities.

### Vehicle Replacement Funding

Weatherford's fleet replacement program, implemented alongside its sales tax methodology, demonstrates a proactive approach to managing vehicle and major equipment costs. This program aims to treat these expenses as annual rather than one-time costs, offering two key advantages:

1. Maximizing opportunities in cash-rich years by having substantial fleet replacement costs already budgeted.
2. Ensuring consistent service levels across all economic conditions by maintaining funding for mission-critical vehicles and equipment replacements.

Currently, the program targets 231 vehicles, primarily in public safety and public works, for ongoing rotation. The annual target to maintain this full rotation is approximately \$2,000,000, which has been fully allocated in the FY26 budget. However, the fund is currently underfunded by about \$10.5 million.

Finance staff annually assesses each department's vehicle conditions and projected replacement dates. Through FY30, potential replacement needs could reach several million dollars, particularly in high-usage departments like public safety and public works.

To address these needs and expand the program, Weatherford will need to:

1. Heavily utilize available cash resources
2. Exercise significant discretion in prioritizing replacements

This approach reflects Weatherford's commitment to long-term financial planning and operational sustainability. By treating fleet replacement as an ongoing expense, the city aims to smooth out large capital outlays and ensure consistent service delivery regardless of economic conditions. However, the current underfunding highlights the ongoing challenge of balancing immediate needs with long-term financial stability.

Conclusions and Takeaways

This forecast paints a picture of Weatherford as a city experiencing rapid growth while maintaining a strong financial position. Key takeaways include:

1. **Growth Trajectory:** The city is in a period of significant expansion, which is reflected in both its operational needs and financial planning.
2. **Solid Financial Foundation:** Weatherford is well-positioned to support this growth, with the ability to:
  - Continue expanding organizational capacity
  - Support core city services
  - Invest in facilities and infrastructure
  - Maintain adequate financial reserves
3. **Balanced Approach:** The proposal aims to strike an optimal balance between:
  - Funding current operational needs
  - Laying groundwork for substantial capital plans
4. **Confidence in Strategy:** City staff expresses confidence that this financial plan represents the best approach to meeting both immediate and long-term needs.
5. **Forward-Looking:** The forecast and associated plans demonstrate a proactive approach to city management, anticipating future needs while addressing current challenges.

This summary suggests that Weatherford is taking a comprehensive and strategic approach to its financial management, seeking to capitalize on its growth while maintaining fiscal responsibility. The city appears to be positioning itself for sustainable expansion, with a focus on both immediate service delivery and long-term capital investments.

## General Fund Departments and Programs

|  | FY26 Adopted<br>Budget | FY26 Position<br>Count |
|--|------------------------|------------------------|
| <b>Internal Services</b>               |                        |                        |
| <b>Organizational Management</b>       |                        |                        |
| City Administration                    | 2,059,995              | 6                      |
| City Attorney                          | 441,990                | 1                      |
| City Council                           | 24,843                 | 5                      |
| Finance                                | 921,188                | 7                      |
| Human Resources                        | 637,074                | 3                      |
| Non Departmental                       | 4,890,000              | 0                      |
| <b>Total Organizational Management</b> | <b>8,975,090</b>       | <b>22</b>              |
| <b>Asset Management</b>                |                        |                        |
| Information Technology                 | 3,971,310              | 9                      |
| Facilities Maintenance                 | 1,266,682              | 4                      |
| <b>Total Asset Management</b>          | <b>5,237,992</b>       | <b>13</b>              |
| <b>Total Internal Services</b>         | <b>\$14,213,082</b>    | <b>35</b>              |
| <br><b>External Services</b>           |                        |                        |
| <b>Growth &amp; Development</b>        |                        |                        |
| Communications & Marketing             | 281,469                | 2                      |
| Economic Development                   | 1,750,686              | 2                      |
| Development Services                   | 1,645,210              | 15                     |
| <b>Total Growth &amp; Development</b>  | <b>3,677,365</b>       | <b>19</b>              |

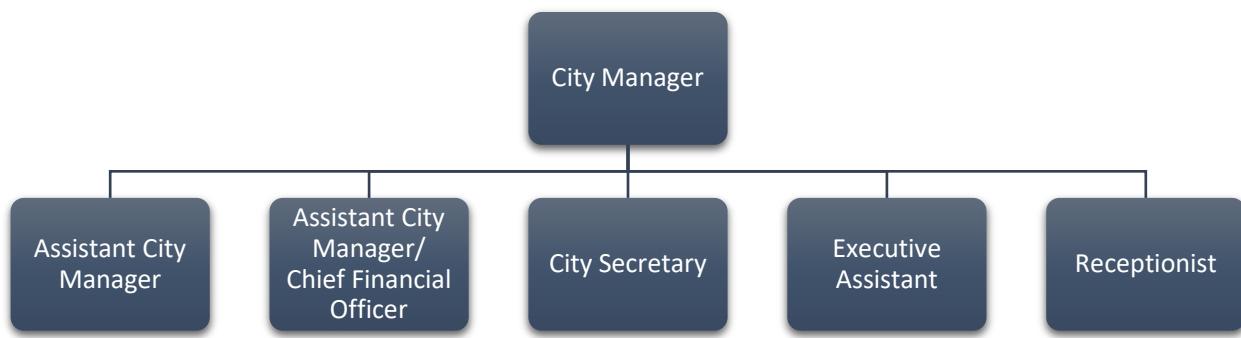
## General Fund Departments and Programs

|                                | <b>FY26 Adopted<br/>Budget</b> | <b>FY26 Position<br/>Count</b> |
|--------------------------------|--------------------------------|--------------------------------|
| <b>Infrastructure</b>          |                                |                                |
| Administration                 | 596,348                        | 3                              |
| Streets                        | 5,538,404                      | 16                             |
| <b>Total Infrastructure</b>    | <b>6,134,752</b>               | <b>19</b>                      |
| <b>Community Quality</b>       |                                |                                |
| Library                        | 1,294,935                      | 15                             |
| Parks & Properties             | 2,993,789                      | 14                             |
| Recreation                     | 958,272                        | 6                              |
| <b>Total Community Quality</b> | <b>5,246,996</b>               | <b>35</b>                      |
| <b>Public Safety</b>           |                                |                                |
| Municipal Court                | 385,354                        | 5                              |
| Fire Admin                     | 9,669,975                      | 66                             |
| Fire Prevention                | 339,390                        | 2                              |
| Emergency Management           | 514,266                        | 1                              |
| Animal Services                | 1,810,963                      | 17                             |
| Police Department              | 13,752,566                     | 98                             |
| <b>Total Public Safety</b>     | <b>26,472,514</b>              | <b>189</b>                     |
| <b>Total External Services</b> | <b>\$41,531,627</b>            | <b>262</b>                     |
| <b>Grand Total</b>             | <b>\$55,744,709</b>            | <b>297</b>                     |

# Contact Information

| City Service           | Address            | Phone Number   | Hours  | Director/Manager                                |
|------------------------|--------------------|----------------|--|---|
| Animal Services        | 403 Hickory Lane   | (817) 598-4342 | Tues-Sat: 11am - 4pm; Wed and Fri: 11am - 6pm          | Eric Shumar                                     |
| City Administration    | 303 Palo Pinto     | (817) 598-4102 | Mon-Fri: 8am - 5pm                                     | James Hotopp                                    |
| City Attorney          | 303 Palo Pinto     | (817) 598-4134 | Mon-Fri: 8am - 5pm                                     | Taylor, Olson, Adkins, Sralla & Elam (contract) |
| Code Enforcement       | 119 Palo Pinto     | (817) 598-4006 | Mon-Fri: 8am - 5pm                                     | Chad Marbut                                     |
| Consumer Health        | 119 Palo Pinto     | (817) 598-4006 | Mon-Fri: 8am - 5pm                                     | Chad Marbut                                     |
| Economic Development   | 303 Palo Pinto     | (817) 598-4279 | Mon-Fri: 8am - 5pm                                     | Ashley Seitz                                    |
| Facilities Maintenance | 119 Palo Pinto     | (817) 598-4248 | Mon-Fri: 8am - 5pm                                     | Jaycob Kirkpatrick                              |
| Finance                | 303 Palo Pinto     | (817) 598-4130 | Mon-Fri: 8am - 5pm                                     | Dawn Brooks                                     |
| Fire Services          | 614 Fort Worth Hwy | (817) 598-4288 | Mon-Fri: 8am - 5pm<br>(on call 24/7)                   | Jonathan Peacock                                |
| Fleet Maintenance      | 303 Palo Pinto     | (817) 598-4130 | Mon-Fri: 8am - 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<br>(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: 8am - 5pm                                     | Tiffany Bagwell                                 |
| Parks & Recreation     | 119 Palo Pinto     | (817) 598-4248 | Mon-Fri: 8am - 5pm                                     | Jaycob Kirkpatrick                              |
| Planning & Development | 119 Palo Pinto     | (817) 598-4006 | Mon-Fri: 8am - 5pm                                     | Vacant  |
| Police Department      | 614 Fort Worth Hwy | (817) 598-4315 | Mon-Fri: 8am - 5pm<br>(on call & Patrol 24/7)          | Jason Hayes                                     |
| Public Works           | 802 E Oak          | (817) 598-4148 | Mon-Fri: 8am - 5pm                                     | Matt Leppla                                     |
| Solid Waste            | 802 E Oak          | (817) 598-4188 | Mon-Fri: 8am - 5pm                                     | Eric Shumar                                     |

# City Administration



## Positions Within the Department

|  | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--|-------------|-------------|-------------|-------------|
| City Manager                                   | 1           | 1           | 1           | 1           |
| Assistant City Manager                         | 2           | 2           | 2           | 1           |
| Chief Financial Officer/Assistant City Manager | 1           | 1           | 0           | 1           |
| City Secretary                                 | 1           | 1           | 1           | 1           |
| Executive Assistant                            | 1           | 1           | 1           | 1           |
| Receptionist                                   | 1           | 1           | 1           | 1           |
| <b>Total</b>                                   | <b>7</b>    | <b>7</b>    | <b>6</b>    | <b>6</b>    |

## Core Responsibilities

The City Administration Department provides executive leadership and coordination for all City operations under the direction of the City Council. Led by the City Manager and two Assistant City Managers (one also serving as Chief Financial Officer), the department is responsible for implementing Council policies, procedures, and programs across all 15 City departments. Administration ensures efficient coordination of city services, strategic planning, and effective communication between the Council, staff, and citizens.

## Strategic Goals & Priorities

- Provide strategic leadership and vision to effectively coordinate operations across all City departments.
- Implement City Council policies, procedures, and programs in an efficient and transparent manner.
- Improve efficiency and reduce government bureaucracy to enhance citizen experience and streamline operations.
- Foster effective communication and collaboration between City Council, staff, and the community.
- Ensure fiscal responsibility and sound financial management practices throughout all City operations.
- Support Weatherford's growth through proactive planning and strategic decision-making.
- Promote interdepartmental coordination and efficiency to maximize service delivery to citizens.

# City Administration

## Key Initiatives & Objectives

| Objective  | City Focus Area                | Performance Measure                                       | FY24   | FY25 Target | FY26 Goal  |
|--|--------------------------------|---|--------|-------------|------------|
| Improve efficiency and reduce government bureaucracy by reducing redundant and unnecessary processes | Re-Align Funding and Resources | Regulatory review streamlining initiatives completed      | N/A    | 3 annually  | 5 annually |
| Streamline Council agenda management   | Communicate                    | Council meeting preparation time (days in advance)        | 5 days | 5 days      | 7 days     |
| Promote transparent governance   | Communicate                    | Public information requests processed within timeline (%) | 90%    | 90%         | 95%        |

## Recent Accomplishments

- Successfully coordinated operations across all City departments during a period of unprecedented growth, maintaining service quality while managing expansion challenges.
- Implemented comprehensive strategic planning process that aligns all departmental objectives with Weatherford's vision and City Council priorities.
- Facilitated the successful issuance of \$80M in infrastructure bonds while maintaining the city's strong credit rating and fiscal responsibility.
- Led the coordination of property tax rate reductions for the 8th consecutive year, demonstrating exceptional fiscal management across all departments.
- Strengthened relationships with regional partners and economic development organizations to promote Weatherford's continued growth and marketability.
- Successfully managed the transition and integration of new department leadership while maintaining operational continuity and efficiency.

## Expenditure Breakdown

|              | FY23 Actual         | FY24 Actual         | FY25 Budget         | FY25 Projection     | FY26 Adopted        |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel    | \$ 1,478,119        | \$ 1,303,039        | \$ 1,505,695        | \$ 1,479,961        | \$ 1,471,500        |
| Supplies     | 23,834              | 35,154              | 70,615              | 18,593              | 18,020              |
| Contractual  | 220,612             | 254,421             | 522,769             | 414,885             | 570,475             |
| Capital      | 22,274              | 241,523             | 100,209             | 107,299             | -                   |
| <b>Total</b> | <b>\$ 1,744,839</b> | <b>\$ 1,834,137</b> | <b>\$ 2,199,288</b> | <b>\$ 2,020,738</b> | <b>\$ 2,059,995</b> |

# City Attorney

## Positions Within the Department

|                          | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--------------------------|-------------|-------------|-------------|-------------|
| City Attorney (contract) | 1           | 1           | 1           | 1           |
| <b>Total</b>             | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |

## Core Responsibilities

The City Attorney Department serves as the City's primary legal counsel, handling all legal matters for the City of Weatherford. The department reviews contracts, manages litigation, provides legal opinions, ensures regulatory compliance, handles real estate transactions, and represents the City's interests in legal proceedings and negotiations.

## Strategic Goals and Priorities

- Provide timely, accurate legal guidance that enables efficient City operations and decision-making.
- Protect the City's legal and financial interests through proactive risk management and strategic counsel.
- Support Weatherford's growth by streamlining legal processes for development and infrastructure projects.
- Maintain the highest standards of legal ethics and professional responsibility in all City matters.

## Key Initiatives & Objectives

| <b>Objective</b>                       | <b>City Focus Area</b> | <b>Performance Measure</b>                   | <b>FY24</b> | <b>FY25 Target</b> | <b>FY26 Target</b> |
|--|------------------------|--|-------------|--------------------|--------------------|
| Expedite contract and agreement review | Sustain                | Average contract review time (business days) | N/A         | 7 days             | 5 days             |
| Support development and growth         | Growth                 | Development agreement review time (days)     | N/A         | 7 days             | 5 days             |
| Minimize litigation exposure           | Sustain                | Number of preventable legal disputes         | N/A         | <3 annually        | <2 annually        |

# City Attorney

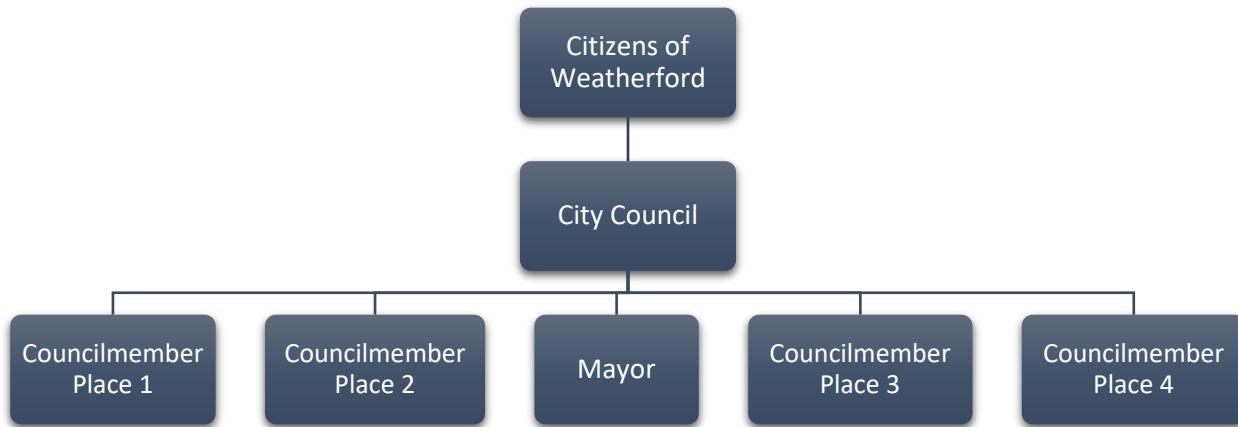
## Recent Accomplishments

- Ensured compliance with open meeting laws, public information requirements, and transparency regulations during all City Council and public proceedings.
- Delivered timely legal opinions and guidance on complex municipal law issues, enabling efficient decision-making by City leadership.
- Successfully handled real estate transactions and easement agreements necessary for infrastructure expansion and improvement projects.

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | -                      | \$ -                   | \$ -                   | \$ -                       | \$ -                    |
| Supplies     | -                      | -                      | -                      | -                          | -                       |
| Contractual  | 409,620                | 425,617                | 441,990                | 433,134                    | 441,990                 |
| Capital      | -                      | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 409,620</b>      | <b>\$ 425,617</b>      | <b>\$ 441,990</b>      | <b>\$ 433,134</b>          | <b>\$ 441,990</b>       |

# City Council



## Positions Within the Department

|                | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</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>    |

## Core Responsibilities

The City Council serves as the governing body for the City of Weatherford, consisting of a Mayor and four Council Members elected by the citizens. The Council establishes policy direction, adopts ordinances and resolutions, approves the annual budget, and provides oversight of City operations. Council members represent the interests of Weatherford residents while making decisions that promote the community's long-term welfare and sustainable growth.

## Governing Priorities

- Provide effective leadership and policy direction that reflects the will and needs of Weatherford citizens.
- Ensure fiscal responsibility through careful budget oversight and strategic resource allocation.
- Promote transparent and accessible government through open communication with residents.
- Support balanced growth that preserves Weatherford's character while planning for the future.
- Foster economic development that enhances the community's quality of life and tax base.
- Maintain high standards of public safety, infrastructure, and essential city services.

# City Council

## Recent Council Accomplishments

- **Fiscal Leadership:** Approved the 8th consecutive property tax rate reduction while maintaining high-quality city services and infrastructure investments.
- **Infrastructure Investment:** Authorized \$80M in bond funding for critical water and wastewater infrastructure projects to support community growth.
- **Public Safety Enhancement:** Approved competitive pay scales for all public safety personnel to ensure adequate staffing and service levels.
- **Economic Development:** Supported business-friendly policies and development agreements that have attracted new commercial and residential growth.
- **Transparent Governance:** Maintained open and accessible government through regular public meetings, citizen input opportunities, and transparent budget processes.
- **Regional Leadership:** Strengthened partnerships with neighboring communities and regional organizations to maximize resources and opportunities.
- **Community Planning:** Provided policy direction for comprehensive planning initiatives that preserve Weatherford's character while accommodating growth.
- **Financial Stewardship:** Maintained strong credit ratings and sound fiscal policies that support long-term community sustainability.
- **Citizen Engagement:** Enhanced opportunities for public participation in government through expanded meeting formats and communication channels.

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 4,015               | \$ 5,224               | \$ 4,100               | \$ 4,013                   | \$ 4,100                |
| Supplies     | 9,844                  | 11,402                 | 12,500                 | 10,817                     | 12,500                  |
| Contractual  | 3,347                  | 857                    | 8,243                  | 6,225                      | 8,243                   |
| Capital      | -                      | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 17,206</b>       | <b>\$ 17,483</b>       | <b>\$ 24,843</b>       | <b>\$ 21,054</b>           | <b>\$ 24,843</b>        |

# Communication & Marketing



## Positions Within the Department

|  | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--|-------------|-------------|-------------|-------------|
| Director of Communications & Marketing | 1           | 1           | 1           | 0.5         |
| Communications & Marketing Coordinator | 1           | 1           | 1           | 1           |
| <b>Total</b>                           | <b>2</b>    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

## Core Responsibilities

The Communications & Marketing Department connects the public to timely, accurate, and engaging information that informs, inspires, and strengthens community connection. Through a multi-channel approach including social media, websites, video production, and graphic design, we ensure that residents, businesses, and visitors have access to clear, consistent messaging that enhances quality of life and promotes civic pride.

Our team manages the City's digital presence, maintains brand standards, oversees tourism efforts through Experience Weatherford, and supports all City departments in effectively sharing information with the public. The department also leads citywide media relations and public outreach efforts, including the Public, Educational, and Government (PEG) cable channel.

## Strategic Goals & Priorities

- Deliver clear, consistent, and compelling messaging that informs, educates, and engages Weatherford residents, businesses, visitors, and City staff.
- Foster proactive relationships with local and regional media by regularly pitching stories that showcase Weatherford's progress, people, culture, and public services and increasing positive coverage and broader awareness of City-led initiatives.

# Communication & Marketing

- Guide and implement the refining of Experience Weatherford to reflect an authentic and compelling identity that resonates with both residents and visitors and establishes Weatherford as a vibrant destination and exceptional place to live, work, and explore.
- Support strategic outreach and community engagement initiatives by developing branded materials, marketing campaigns, surveys, and messaging strategies that elevate public input and align with organizational priorities.

## Key Initiative & Objectives

| Objective   | City Focus Area | Performance Measure  | FY24             | FY25*  | FY26 Target |
|---|-----------------|--|------------------|--------|-------------|
| Continue to grow the City's social media presence across all platforms by producing dynamic content that highlights City services, events, and community stories.   | Communicate     | Social media engagement (City Facebook) measured by impressions. | Data unavailable | 2.4M   | 2.5M        |
| Oversee and implement the refreshed Experience Weatherford tourism brand, with a focus on coordinated messaging, cross-departmental alignment, and destination marketing strategies that support local businesses and increase HOT/Sales Tax revenue. | Marketability   | Visits to ExperienceWeatherford.com                              | 60,000           | 65,000 | 75,000      |
| Expand team capabilities through continuing education and professional development in advanced graphic design, visual storytelling, video editing, social media trends, and drone operations.   | Growth          | Number of training and professional development hours            | Data unavailable | 16     | 20          |
| Support the redesign and content refresh of the City's website to improve user experience, ensure ADA compliance, and enhance public access to accurate, up-to-date information.  | Communicate     | Visits to weatherfordtx.gov                                      | 1.63M            | 1.23M  | 1.7M        |

\*Data from first 3 quarters of FY25

# Communication & Marketing

## Recent Accomplishments

- Coordinated internal communications enhancements, including digital signage templates and City-branded templates for staff use.
- Expanded social media strategy by increasing use of photography, video, drone footage, and reels, resulting in measurable growth in impressions and community engagement.

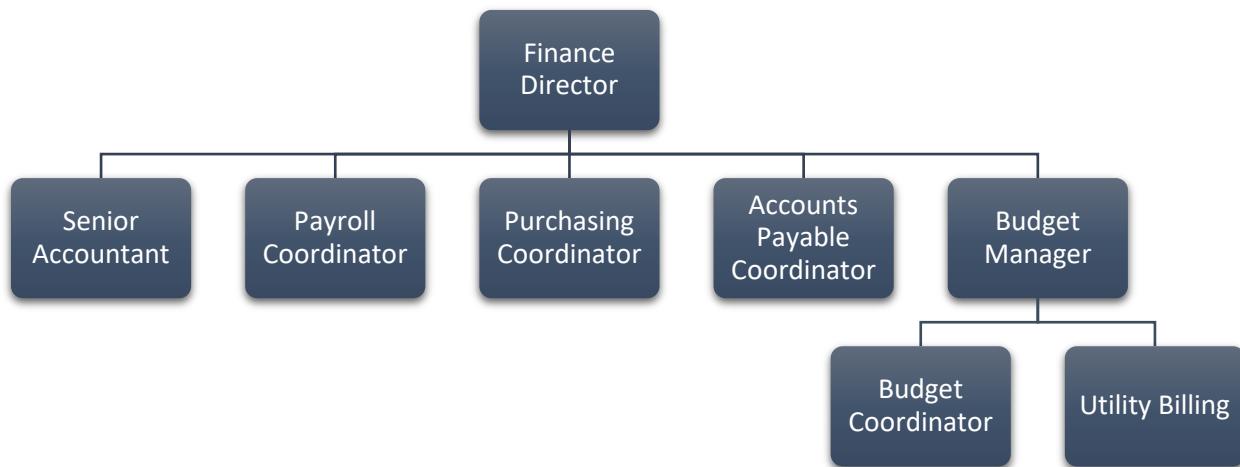
## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 225,748             | \$ 275,309             | \$ 292,500             | \$ 306,713                 | \$ 210,600              |
| Supplies     | 9,095                  | 22,528                 | 26,600                 | 23,994                     | 17,500                  |
| Contractual  | 48,880                 | 46,715                 | 36,749                 | 25,702                     | 53,369                  |
| Capital      |                        | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 283,723</b>      | <b>\$ 344,552</b>      | <b>\$ 355,849</b>      | <b>\$ 356,409</b>          | <b>\$ 281,469</b>       |

## Budget Packages

| <b>Description</b>                                 | <b>Ongoing</b>  | <b>One-Time</b> | <b>Total</b>    |
|--|-----------------|-----------------|-----------------|
| Email Newsletter                                   | 4,500           | -               | 4,500           |
| Increase for branded items                         | 1,500           | -               | 1,500           |
| Create professional level graphics, layouts an ads | 720             | -               | 720             |
| New Street Banners and City publications           | 1,500           | -               | 1,500           |
| <b>Total</b>                                       | <b>\$ 8,220</b> | <b>\$ -</b>     | <b>\$ 8,220</b> |

# Finance



## Positions Within the Department

|                              | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|------------------------------|-------------|-------------|-------------|-------------|
| Chief Financial Officer      | 0           | 0           | 1           | 0           |
| Finance Director             | 1           | 1           | 0           | 1           |
| Accounting Manager           | 0           | 0           | 1           | 0           |
| Budget Manager               | 0           | 0           | 1           | 1           |
| Senior Accountant            | 1           | 1           | 1           | 1           |
| Accounts Payable Coordinator | 1           | 1           | 1           | 1           |
| Payroll Coordinator          | 1           | 1           | 1           | 1           |
| Budget Coordinator           | 1           | 1           | 0           | 1           |
| Purchasing Coordinator       | 1           | 1           | 1           | 1           |
| <b>Total</b>                 | <b>6</b>    | <b>6</b>    | <b>7</b>    | <b>7</b>    |

## Core Responsibilities

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.

## Strategic Goals and Priorities

- Practice sound fiscal management by living within our means.
- Demonstrate strong financial integrity and stewardship of the City resources.
- Be accountable to our residents through transparent financial reporting.
- Effectively manage the City's investment portfolio.

# Finance

## Key Initiatives and Objectives

| Objective                                   | City Focus Area  | Performance Measure                                 | FY24     | FY25 Target | FY26 Goal                |
|---|------------------|---|----------|-------------|--------------------------|
| Create a 5-year Capital Improvement Program | Infrastructure   | 5-year CIP completion status                        | N/A      | In Progress | Complete by August 2026  |
| Implement Project and Grant Accounting      | Sustain          | Project accounting system implementation            | Planning | In Progress | Complete by January 2026 |
| Maintain Financial Excellence               | Communicate      | GFOA Budget and Financial Reporting Awards          | 3        | 3           | 3                        |
| Efficient Procurement Operations            | Sustain          | Number of Purchase Orders Issued                    | 1,951    | 2,000       | 2,000                    |
| Enhance Financial Transparency              | Communicate      | Days to complete monthly financial reports          | 15 days  | 15 days     | 12 days                  |
| Strengthen Investment Management            | Re-align Funding | Annual investment portfolio return (%) vs benchmark | +0.348%  | +0.286%     | +0.3%                    |

## Recent Accomplishments

- Issued \$80.0M in bonds to fund major water/wastewater projects pivotal to growing the community, directly supporting infrastructure expansion needs.
- Decreased property tax rate for 8th consecutive year, demonstrating commitment to fiscal responsibility and taxpayer relief during a period of significant growth.
- Implemented new pay scales for all of public safety to ensure pay remains at market rates, supporting staff retention and service quality during rapid city growth.
- Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FYE 09/30/23 (36th consecutive award), Popular Annual Financial Reporting Award (4th consecutive award) and the Distinguished Budget Presentation Award (14th consecutive award), achieving the triple crown award for the 3rd consecutive year.
- Implemented cost-neutral solution for Fire 48/96 schedule, demonstrating innovative problem-solving while maintaining fiscal responsibility.
- Completed monthly bank reconciliations in-house, eliminating contract services and reducing operational costs.
- Successfully maintained sound fiscal management practices while ensuring transparency in financial reporting to citizens.
- Continued effective management of the City's investment portfolio, maximizing returns to support diverse funding needs.

# Finance

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 633,315             | \$ 699,612             | \$ 917,700             | \$ 806,538                 | \$ 838,300              |
| Supplies     | 4,623                  | 5,062                  | 5,330                  | 2,989                      | 5,330                   |
| Contractual  | 30,254                 | 68,000                 | 77,558                 | 76,467                     | 77,558                  |
| Capital      | -                      | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 668,192</b>      | <b>\$ 772,673</b>      | <b>\$ 1,000,588</b>    | <b>\$ 885,994</b>          | <b>\$ 921,188</b>       |

# Finance Non-Departmental

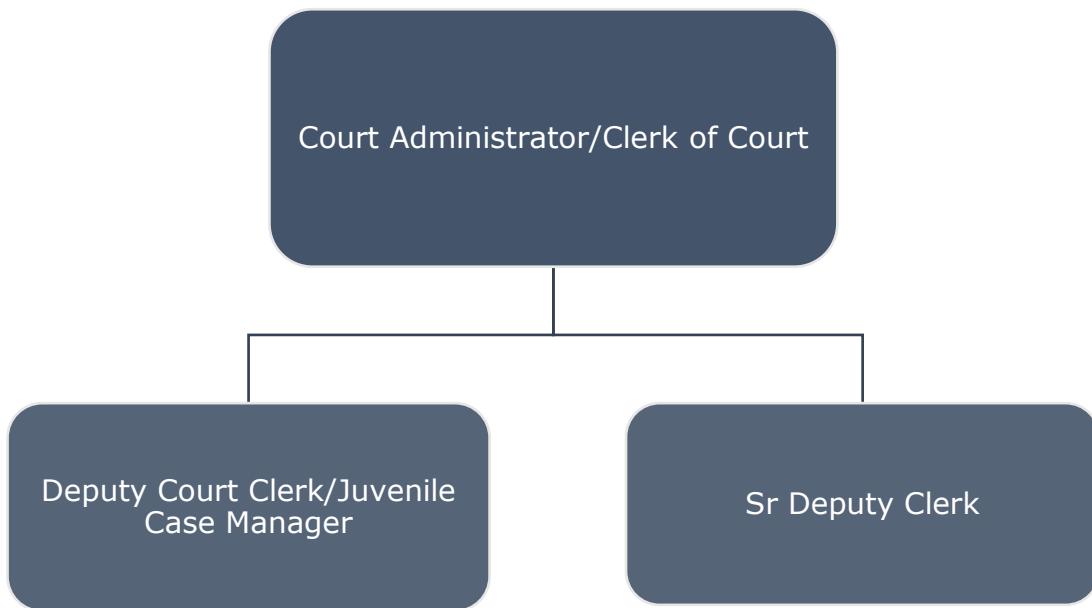
## Department Description

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

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ -                   | \$ -                   | \$ 35,315              | \$ -                       | \$ -                    |
| Supplies     | -                      | -                      | -                      | 2,415                      | -                       |
| Contractual  | 4,403,914              | 3,562,623              | 3,532,600              | 3,503,238                  | 380,000                 |
| Capital      | 11,947,446             | -                      | 219,128                | 219,128                    | -                       |
| <b>Total</b> | <b>\$16,351,360</b>    | <b>\$ 3,562,623</b>    | <b>\$ 3,787,043</b>    | <b>\$ 3,724,781</b>        | <b>\$ 380,000</b>       |

# Municipal Court



## Positions Within the Department

|  | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--|-------------|-------------|-------------|-------------|
| Court Administrator/<br>Clerk of Court | 1           | 1           | 1           | 1           |
| Sr Deputy Clerk                        | 1           | 1           | 1           | 1           |
| Asst Court Administrator               | 0           | 0           | 0           | 0           |
| Juvenile Case Mgr                      | 1           | 1           | 1           | 1           |
| Municipal Judge (contract)             | 2           | 2           | 2           | 2           |
| <b>Total</b>                           | <b>5</b>    | <b>5</b>    | <b>5</b>    | <b>5</b>    |

## Core Responsibilities

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

## Strategic Goals and Priorities

- Upgrade existing court management software to Municipal Justice version 10.
- Transition to a paperless court
- Integrate Citation Smart software with Incode.

## Key Initiatives and Objectives

| Objective   | City Focus Area | Performance Measure  | FY24 Target | FY25 Target                 | FY26 Target          |
|---|-----------------|--|-------------|-----------------------------|----------------------|
| When court software moves to version 10, update all Standard Operating Procedures for staff cross training.                                     | Communicate     | Number of SOPs created   | 0%          | 50%                         | 100%                 |
| After finance is moved to cloud servers, work with IT and Tyler Technologies to implement Tyler Content Manager for electronic document storage | Sustain         | Number of active case files documents moved to electronic storage<br>Number of active warrants moved to electronic storage | 0%<br>0%    | 100%<br>50% active warrants | 100% active warrants |
| Work with IT to reinstate the court interface with PD's CAD RMS so our warrants import into their system.                                       | Communicate     | Number of warrants importing into PD's CAD RMS   | 0%          | 0%                          | 100%                 |

## Recent Accomplishments

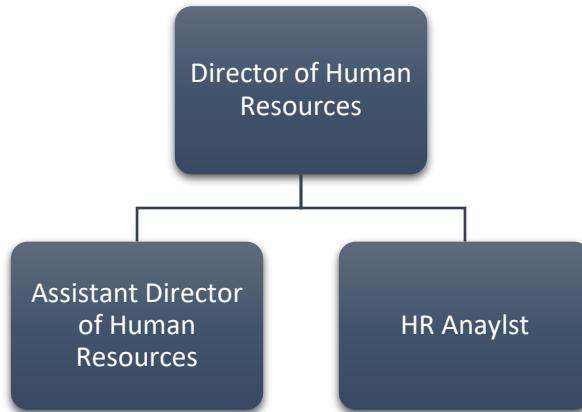
- Worked with Tyler Technologies and IT to move court management software from on-premise servers to Tyler's cloud-based servers.
- Hired Corp. Che Loa as Bailiff who has done an outstanding job at security in the court and around City Hall.
- Cpl. Loa's communication efforts by phone and in person has led to an increase in payment and final dispositions on outstanding warrants.
- Cpl. Loa worked with IT and city management to enhance security at all points of entrance to City Hall with automatic door locks (project ongoing).
- Developed a Youth Diversion Program for all non-traffic juvenile offenses and designated Viana Munoz as the Youth Diversion Coordinator.

# Municipal Court

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 207,247             | \$ 223,560             | \$ 238,300             | \$ 235,409                 | \$ 249,400              |
| Supplies     | 4,756                  | 3,622                  | 5,760                  | 1,395                      | 5,800                   |
| Contractual  | 112,141                | 114,376                | 128,505                | 139,406                    | 130,154                 |
| Capital      | -                      | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 324,144</b>      | <b>\$ 341,558</b>      | <b>\$ 372,565</b>      | <b>\$ 376,209</b>          | <b>\$ 385,354</b>       |

# Human Resources



## Positions Within the Department

|                          | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--------------------------|-------------|-------------|-------------|-------------|
| Director of HR           | 1           | 1           | 1           | 1           |
| Assistant Director of HR | 1           | 1           | 1           | 1           |
| HR Generalist            | 1           | 0           | 0           | 0           |
| HR Analyst               | 0           | 1           | 1           | 1           |
| <b>Total</b>             | <b>3</b>    | <b>3</b>    | <b>3</b>    | <b>3</b>    |

## Core Responsibilities

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.

## Strategic Goals and Priorities

- Develop a recruitment and hiring process to improve efficiency and the customer experience.
- Set clear expectations and create consistency throughout the organization to enhance company culture.
- Create a robust professional development program to enhance productivity and performance and improve opportunities to promote from within.
- Foster an environment of trust and psychological safety.
- Institute a safety program to improve workplace safety and mitigate liability for the city.
- Leverage available HR technology to improve the efficiency of the HR department.

# Human Resources

## Key Initiatives and Objectives

| Objective                               | City Focus Area       | Performance Measure                                    | FY24      | FY25 Target   | FY26 Target    |
|---|-----------------------|--|-----------|---------------|----------------|
| Complete HCM recruitment module rollout | Infrastructure        | Recruitment module implementation                      | N/A       | In Progress   | September 2026 |
| Launch core online training modules     | Communicate           | Number of online training modules deployed             | N/A       | 3 Modules     | 5 Modules      |
| Implement paperless file management     | Growth                | Percentage of files digitized                          | N/A       | 50%           | 100%           |
| Enhance employee retention              | Sustain/Marketability | Annual employee turnover rate                          | 17%       | 9%            | <10%           |
| Increase employee trust scores          | Marketability         | Employee trust/psychological safety score (out of 5.0) | N/A       | 3.5           | 4.2            |
| Enhance HR departmental visibility      | Communicate           | HR coffee chats per month                              | N/A       | 6 departments | 12 departments |
| Strengthen workplace safety             | Sustain               | Risk and workers compensation claims reduction         | 54 claims | 42 claims     | 35 claims      |

## Recent Accomplishments

### Employee Wellness & Health Initiatives

- Provided comprehensive health screenings program including free cardiac screenings, hearing screenings, and on-site Bexa testing for breast cancer screening to all employees at no cost.
- Established PCHD clinic operating on-site two days per week, providing free medical services to all employees, significantly enhancing employee healthcare access.
- Offered educational Will Workshop to help employees with estate planning and legal preparation, supporting comprehensive employee wellbeing.

# Human Resources

## Benefits Administration & Cost Management

- Organized and executed successful benefits fair featuring 20+ vendors, providing employees comprehensive information about available benefits and services.
- Achieved zero increase in medical premiums for employees, maintaining affordable healthcare coverage during a period of rising healthcare costs.
- Successfully transitioned from TML Health to Blue Cross Blue Shield Direct, resulting in significant cost savings for both the organization and employees.
- Implemented a more user-friendly insurance portal, streamlining the benefits selection process and improving employee experience.

## Employee Engagement & Communication

- Launched comprehensive personalized outreach initiative to meet individually with every employee during open enrollment, ensuring 100% informed participation.
- Continued quarterly financial wellness lunch and learn sessions, providing ongoing financial education and resources to staff.
- Organizational Development & Process Improvement
- Centralized all aspects of new hire onboarding under HR department oversight, creating a more streamlined and consistent employee experience.
- Achieved professional development milestone with Human Resources Analyst successfully obtaining her Professional in Human Resources (PHR) certification, enhancing the department's professional credentials and expertise.

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 415,135             | \$ 450,241             | \$ 477,100             | \$ 469,223                 | \$ 492,200              |
| Supplies     | 3,288                  | 5,492                  | 4,100                  | 6,167                      | 4,100                   |
| Contractual  | 148,817                | 145,949                | 149,274                | 141,878                    | 140,774                 |
| Capital      | -                      | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 567,241</b>      | <b>\$ 601,682</b>      | <b>\$ 630,474</b>      | <b>\$ 617,267</b>          | <b>\$ 637,074</b>       |

# Economic Development



## Positions Within the Department

|   | <b>FY22</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|---|-------------|-------------|-------------|-------------|
| Economic Development Director           | 1           | 0           | 1           | 1           |
| Economic Development Assistant Director | 0           | 1           | 0           | 0           |
| Economic Development Coordinator        | 1           | 1           | 1           | 1           |
| <b>Total</b>                            | <b>2</b>    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

## Core Responsibilities

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.

## Strategic Goals and Priorities

- **Attract Key Developers:** Identify, market, and attract developers capable of master planning projects across key parcels.
- **Increase Ad Valorem Tax:** Identify, market, work with Development Neighborhood Services, and present to three developers on the addition of one new residential housing development specific to the guidelines discussed from the housing study which include a suite of amenities.

# Economic Development

- **Focus on Business Retention and Expansion** Strengthen support for existing businesses through targeted BRE initiatives aimed at sustaining and growing local enterprises.
- **Build on current projects:** Evaluate and highlight opportunities to use existing projects as catalysts for continued redevelopment and economic expansion.
- **Increase workforce base:** Implement strategies to attract and retain a skilled workforce to support residential and commercial growth.

## Key Initiatives and Objectives

| Objective  | Performance Measure  | City Focus Area | FY24   | FY25 Target   | FY26 Goal  |
|--|--|-----------------|--|---|--|
| Secure destination tenants, pursue PLR amendment, and obtain construction approval for hotel/convention center.    | Increase in HOT Tax, retail sales tax, Ad valorem tax                      | Growth          | Tried to qualify other sites                                     | In progress: Hired HillCo and identified hotel developer          | Mar. 30, 2026 completion                                       |
| Partner with Parks & Rec to initiate design of regional sports complex and recreation center.                      | Quality of life, increase in HOT Tax, retail sales tax                     | Marketability   | Held meetings with private developers, property owners, and SMEs | In progress, hired Mammoth and SFA                                | Start construction for 2027 delivery                           |
| Identify, market, and present to industrial park developers to promote workforce growth in Weatherford.            | Raise household income and reduce workforce leakage                        | Growth          | Identify sites and discuss with potential developers             | 1 qualified project secured; emphasis shifting to master planning | Develop 1 industrial park or create 100 jobs through 1 company |
| Conduct 10 business visits (grocery, industrial, restaurant) to assess expansion opportunities and report to WEDB. | Strengthen relationships, boost retention, and support existing businesses | Communicate     | N/A  | 15 site visits conducted as of 8/1/25                             | 20 site visits   |
| Identify, market, and attract a new fitness tenant to promote healthy lifestyles in Weatherford.                   | Increase in quality of life, proactive promoting health                    | Growth          | Discussions with developers                                      | Two facilities interested in community and working out numbers    | Construction of one facility starting                          |

# Economic Development

|   |   |               |                                 |   |  |
|---|---|---------------|---------------------------------|---|--|
| Identify, communicate, and partner with property owner for re-development of tired strip centers on south main. | Increase in ad valorem and retail sales tax | Marketability | Discussion with property owners | Identified 2 developers interested, property owners want too much for the buildings | Potentially review façade grant to expand outside CBD to help with the look of the buildings |
|---|---|---------------|---------------------------------|---|--|

## Recent Accomplishments

### Commercial Development Attraction

- Successfully attracted major commercial developments, including new retailers, restaurants, and grocery options.
- Supported downtown revitalization through public-private partnerships and incentive programs, enhancing aesthetic appeal and economic activity.
- Implemented a targeted restaurant incentive policy to attract high-profile dining establishments to the Central Business District.
- Continued improvements to economic development tools such as website content and data resources.
- Advanced planning efforts for a hotel and convention center, including partnership development and zoning work.
- Contributed to strategic development areas, including expansion of special districts to support growth

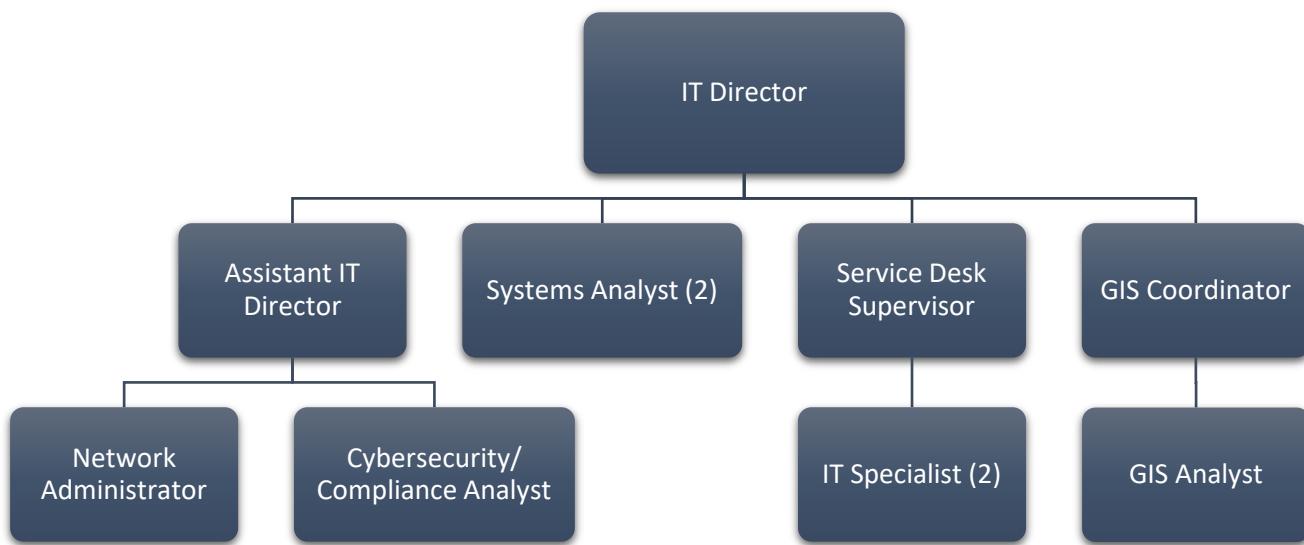
### Residential Growth & Tax Base Expansion

- Facilitated substantial residential growth through planned, active, and completed developments across both single-family and multi-family housing.
- Supported major master-planned communities through tools like PIDs, enhancing long-term tax value and infrastructure planning.

### Department Growth

- Launched comprehensive business retention and expansion (BR&E) program in January to identify successes and challenges for local businesses and further enhance rapport and reputation of the City.
- Organizational Development & Process Improvement.

# Information Technology



## Positions Within the Department

|                          | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--------------------------|-------------|-------------|-------------|-------------|
| Director of IT           | 1           | 1           | 1           | 1           |
| Assistant Director of IT | 0           | 1           | 1           | 1           |
| GIS Coordinator          | 1           | 1           | 1           | 1           |
| GIS Analyst              | 1           | 1           | 1           | 1           |
| Network Supervisor       | 1           | 0           | 0           | 0           |
| Systems Analyst          | 1           | 2           | 2           | 2           |
| Business Analyst         | 1           | 0           | 0           | 0           |
| Service Desk Coordinator | 0           | 1           | 1           | 0           |
| Service Desk Supervisor  | 0           | 0           | 0           | 1           |
| IT Specialist            | 2           | 1           | 1           | 2           |
| <b>Total</b>             | <b>8</b>    | <b>8</b>    | <b>8</b>    | <b>9</b>    |

## Core Responsibilities

The Information Technology Department provides comprehensive technology services and support to all City departments and citizens. The department manages the City's technology infrastructure, implements digital solutions, maintains cybersecurity protocols, provides GIS services, and supports the City's digital transformation initiatives to enhance operational efficiency and citizen services.

# Information Technology

## Strategic Goals and Priorities

- Advance technology adoption to make organizational processes more efficient and citizen services more accessible.
- Provide exceptional customer service with timely response, effective problem-solving, and comprehensive knowledge of each departments' business processes.
- Enhance data-driven decision-making capabilities through systems integrations that leverage technologies such as data analytics, business intelligence, and artificial intelligence.
- Maintain a secure and resilient IT environment that is responsive to cyber threats and fosters the trust and confidence of the organization and citizens.
- Stay informed of technology trends through continuous learning and skill development.

## Key Initiatives and Objectives

| Objective   | City Focus Area | Performance Measure                                 | FY24           | FY25 Target    | FY26 Goal               |
|---|-----------------|---|----------------|----------------|-------------------------|
| Complete physical security and camera systems at Electric Substations | Infrastructure  | Substation security implementation completion       | N/A            | 75%            | 100% Dec 2025           |
| Advance AI/LLM adoption for business optimization                     | Growth          | AI/business process optimization projects completed | N/A            | 2 pilots       | 5 implementations       |
| Redesign public website for enhanced accessibility                    | Communicate     | Website accessibility compliance score              | N/A            | 85%            | 95% Feb 2026            |
| Migrate ERP systems to SaaS platform                                  | Growth          | ERP migration modules completed                     | N/A            | In Progress    | Citizen Portal May 2026 |
| Upgrade GIS systems functionality                                     | Sustain         | GIS system performance improvement                  | 6,791 Requests | 7,200 Requests | 7,500 Requests          |
| Maintain infrastructure reliability                                   | Sustain         | Infrastructure uptime percentage                    | 99.8%          | 99.85%         | 99.9%                   |
| Support organizational growth   | Infrastructure  | IT service requests resolved annually               | 4,376          | 4,000          | 4,200                   |

# Information Technology

## Recent Accomplishments

- Migrated the Police Video Management System to a SaaS platform and upgraded all Police in-car and body-worn cameras.
- Implemented a modern VoIP phone system, enhancing reliability and introducing features tailored for both citizens and employees.
- Upgraded, trained, and configured Cityworks Asset Management System production and test environments.
- Provided key support in setting up and configuring the Lead and Copper Rule Revision (LCRR) Service Line Inventory (SLI) for the Environmental Compliance and Regulatory Affairs Manager.
- Maintained and advanced the Milsoft Electric Outage Management System and Interactive Voice Recognition Systems.
- Streamlined storage infrastructure, reducing six storage arrays to one for better performance/efficiency and advanced features.
- Optimized server infrastructure resources by consolidating twelve servers down to eight, enhancing performance and reducing operational overhead.
- Strengthened cybersecurity by replacing the Endpoint Detection and Response solution for improved threat detection and response capabilities.
- Overhauled remote network connectivity for public safety and general City services.
- Launched a revamped intranet site, enhancing staff engagement and streamlining access to digital resources and systems.
- Replaced costly forms/signature software by leveraging the existing content management system, adding several forms and automating workflows for City departments.

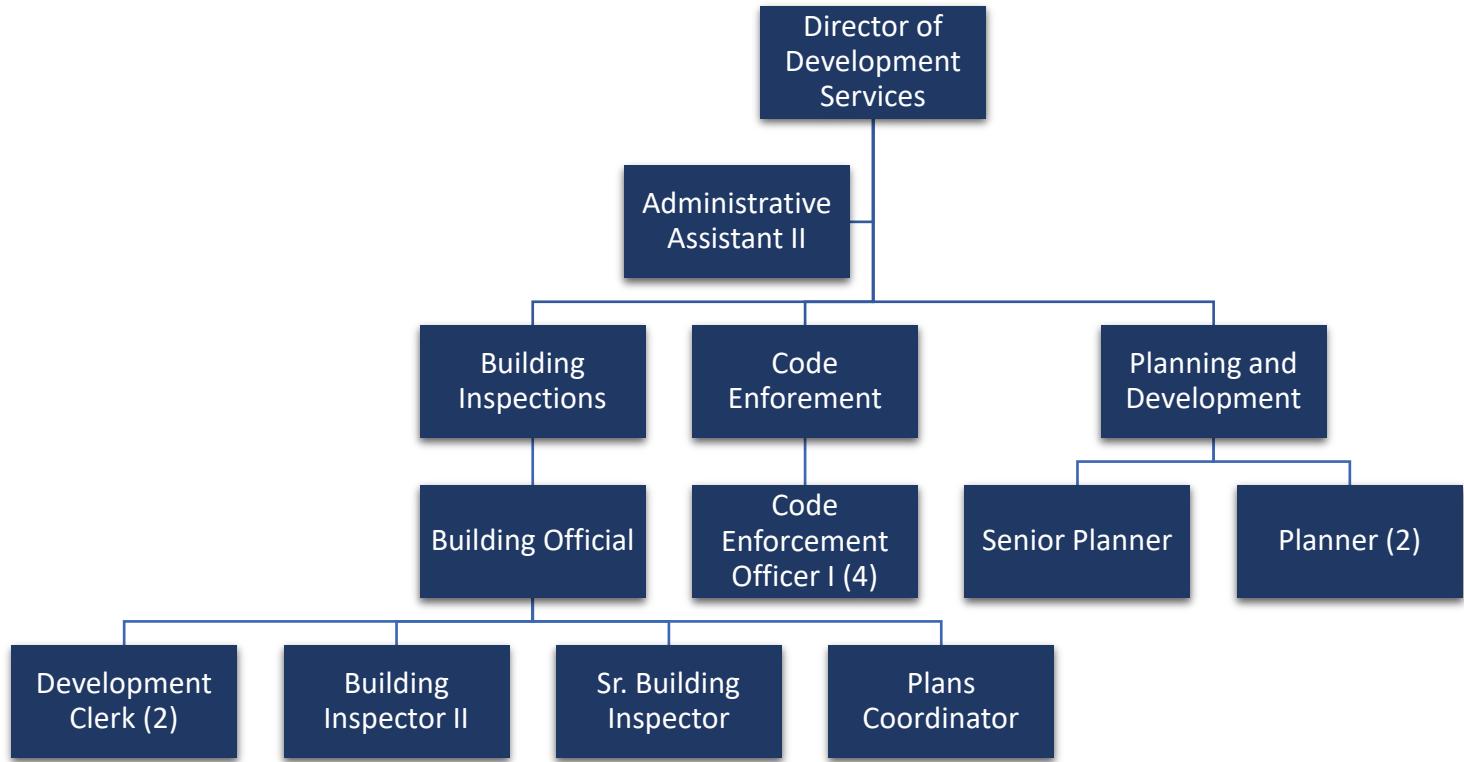
## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 923,654             | \$ 934,864             | \$ 1,100,500           | \$ 1,127,845               | \$ 1,236,200            |
| Supplies     | 29,410                 | 59,461                 | 48,750                 | 45,544                     | 49,750                  |
| Contractual  | 2,343,529              | 2,273,766              | 2,604,527              | 2,876,181                  | 2,685,360               |
| Capital      | 9,474                  | 6,138                  | 95,453                 | 95,288.00                  | -                       |
| <b>Total</b> | <b>\$ 3,306,067</b>    | <b>\$ 3,274,229</b>    | <b>\$ 3,849,230</b>    | <b>\$ 4,144,859</b>        | <b>\$ 3,971,310</b>     |

## Budget Packages

| <b>Description</b>   | <b>Ongoing</b>    | <b>One-Time</b> | <b>Total</b>      |
|----------------------|-------------------|-----------------|-------------------|
| Software Maintenance | 110,000           | -               | 110,000           |
| <b>Total</b>         | <b>\$ 110,000</b> | <b>\$ -</b>     | <b>\$ 110,000</b> |

# Development Services



## Positions Within the Department

|                               | FY23      | FY24      | FY25      | FY26      |
|-------------------------------|-----------|-----------|-----------|-----------|
| Director of Develop Services  | 1         | 1         | 1         | 1         |
| Administrative Assistant II   | 0         | 0         | 1         | 1         |
| Planner I                     | 2         | 2         | 2         | 2         |
| Senior Planner                | 1         | 1         | 1         | 1         |
| Permit Tech                   | 1         | 2         | 0         | 0         |
| Building Official             | 1         | 1         | 1         | 1         |
| Building Inspector II         | 1         | 1         | 0         | 0         |
| Building Inspector III        | 1         | 1         | 1         | 1         |
| Sr Building Inspector         | 0         | 0         | 1         | 1         |
| Development Clerk             | 1         | 0         | 2         | 2         |
| Plan Coordinator              | 1         | 1         | 1         | 1         |
| Lead Code Enforcement Officer | 1         | 1         | 1         | 0         |
| Code Enforcement Officer I    | 2         | 2         | 1         | 4         |
| Code Enforcement Officer II   | 1         | 1         | 2         | 0         |
| <b>Total</b>                  | <b>14</b> | <b>14</b> | <b>15</b> | <b>15</b> |

# Development Services

## Core Responsibilities

Development Services plays a vital role in shaping the growth, safety, and livability of our community through three key divisions. The **Planning Division** drives responsible land use by overseeing zoning, guiding the implementation of the General Plan, supporting economic development, and supporting historic preservation. The **Building Division** ensures that both residential and commercial structures meet modern safety and quality standards through thorough plan reviews, permitting, and inspections. The **Code Enforcement** protects public health and community standards by addressing nuisances and ensuring compliance in food establishments, swimming pools, and spas.

## Strategic Goals and Priorities

- Train, and support a knowledgeable, service-oriented team dedicated to providing consistent and positive customer experiences.
- Support responsible growth and development that contributes to the long-term financial sustainability of the city.
- Deliver timely, high-quality services through a proactive and collaborative approach.
- Regularly review and refine departmental processes to ensure services are efficient, consistent, and easy to navigate for customers.
- Promote ongoing employee development by encouraging training and relevant certifications within the first year of employment.

# Development Services

## Key Initiatives and Objectives

| Objective   | City Focus Area | Performance Measure   | FY24 | FY25 Target | FY26 Goal |
|---|-----------------|---|------|-------------|-----------|
| Continue to pursue improved customer awareness, familiarity, and ease of use within the permitting process  | Sustain         | Number of customer surveys indicating positive feedback on the permitting process                 | N/A  | 39          | 55        |
| Support continued efforts that help protect and enhance the character of our community, with a focus on keeping corridors and neighborhoods clean, safe, and well-maintained. | Sustain         | Number of code compliance cases   | 1200 | 1600        | 1700      |
| Encourage staff development by supporting training opportunities and professional growth, especially within the first year of employment.                                     | Sustain         | Number of staff members completing at least one professional development training course per year | 1    | 1           | 15        |
| Regularly review internal policies and procedures to promote consistent, efficient, and high-quality service delivery.  | Sustain         | Number of internal policies and procedures reviewed and updated annually                          | 2    | 6           | 7         |
| Collaborate with partners to explore opportunities for new residential development that aligns with community needs and preferences.  | Growth          | Number of residential development proposals reviewed for alignment with housing goals             | 12   | 15          | 17        |
| Support efforts to increase downtown vitality by identifying potential locations and working with partners to explore infill or mixed-use opportunities.                      | Marketability   | Number of infill/mixed-use sites identified and discussed with potential partners                 | 30   | 40          | 60        |

# Development Services

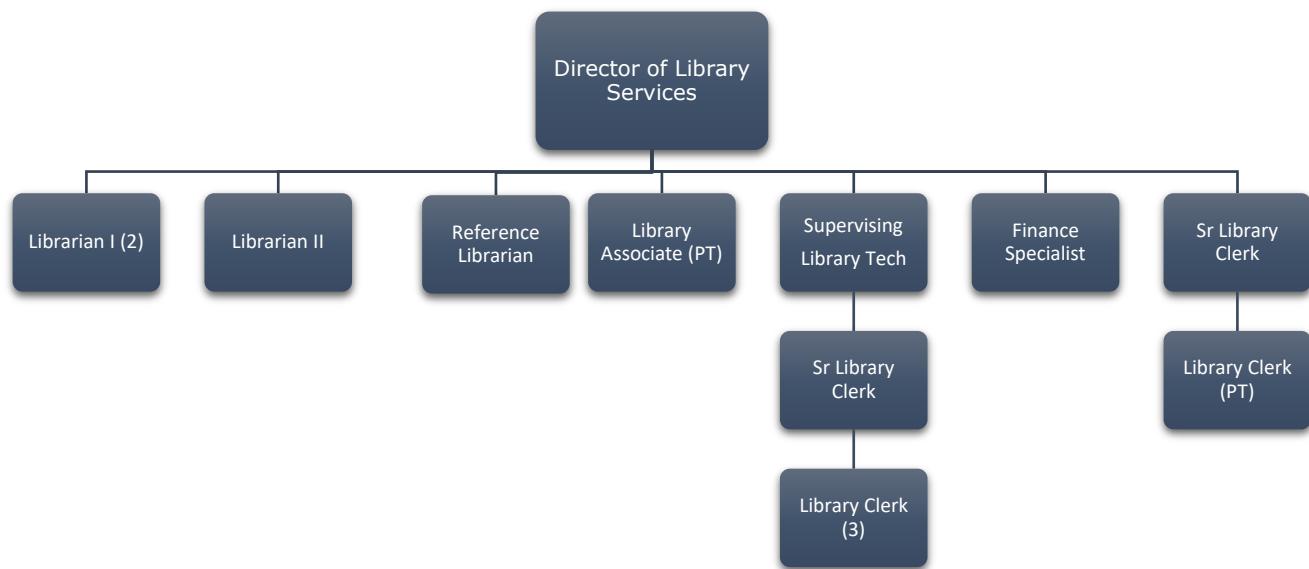
## Recent Accomplishments

- Developed and launched the Short-Term Rental Program to regulate existing rentals and ensure public safety.
- Ongoing review and enhancement of department policies, procedures, and timelines to improve customer service and satisfaction.
- Successfully updated the City's Building Code from the 2009 version to the current 2021 standards, aligning with modern construction practices.
- Led the implementation of a new permitting software system (GovBuilt) to streamline processes and improve efficiency.
- Supported economic growth by coordinating with developers and retailers to attract and facilitate high-demand projects.

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 1,176,350           | \$ 1,135,011           | \$ 1,446,955           | \$ 1,327,609               | \$ 1,446,200            |
| Supplies     | 35,672                 | 35,228                 | 27,872                 | 23,501                     | 35,572                  |
| Contractual  | 352,127                | 339,593                | 287,724                | 300,913                    | 163,438                 |
| Capital      | -                      | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 1,564,150</b>    | <b>\$ 1,509,833</b>    | <b>\$ 1,762,551</b>    | <b>\$ 1,652,023</b>        | <b>\$ 1,645,210</b>     |

# Library



## Positions Within the Department

|                         | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|-------------------------|-------------|-------------|-------------|-------------|
| Director of Library     | 1           | 1           | 1           | 0.5         |
| Sr Library Clerk        | 2           | 2           | 2           | 2           |
| Reference Librarian     | 1           | 1           | 1           | 1           |
| Library Clerk           | 2           | 2           | 2           | 2           |
| Librarian (PT)          | 1           | 1           | 1           | 0           |
| Office Coordinator      | 1           | 1           | 0           | 0           |
| Finance Specialist      | 0           | 0           | 1           | 1           |
| Library Tech Supervisor | 1           | 1           | 1           | 1           |
| Library Clerk (PT)      | 3           | 3           | 1           | 3           |
| Librarian II            | 1           | 0           | 3           | 1           |
| Librarian I             | 1           | 2           | 1           | 2           |
| Library Associate (PT)  | 1           | 1           | 1           | 1           |
| <b>Total</b>            | <b>15</b>   | <b>15</b>   | <b>15</b>   | <b>15</b>   |

## Core Responsibilities

The Weatherford Public Library is a vital resource for the residents of Weatherford and the surrounding community. The library provides meeting space, book and media checkout, internet and wifi, 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

## Strategic Goals and Priorities

- **Customer Service Excellence**
  - Promote a culture of service excellence that prioritizes positive, personalized patron experiences at every touchpoint.
  - Invest in continuous staff development through targeted customer service training, updated SOP reviews, and cross-functional skill-building.
  - Encourage staff feedback and reflection to improve workflows and uphold high service standards across all divisions.
- **Increase Visibility**
  - MARKETING: Boost the library's visibility through strategic marketing campaigns and social media presence.
  - BUILDING ENHANCEMENTS: Research procuring new monument signage and exterior lighting. Explore ways to make the facility more visible from the road.
- **Community Partnerships**
  - Strengthen strategic collaborations with City departments, local nonprofits, educational institutions, and civic groups to expand shared programming and resources.
- **Community Feedback**
  - Conduct library user survey to help inform our future planning and improve services and programs.
  - Research and analyze current program offerings and make modifications to attract more program participants.

## Key Initiatives and Objectives

| Objective  | City Focus Area | Performance Measure           | FY24   | FY25*  | FY26 Goal |
|--|-----------------|-------------------------------|--------|--------|-----------|
| Increase participation in our Summer Reading Challenge by 5%.  | Growth          | Number of participants        | 1447   | 1454   | 1527      |
| Increase program attendance by 5% through more high-interest programs.   | Growth          | Total event attendance        | 12,620 | 12,285 | 12,900    |
| Identify and utilize a variety of channels for communicating updates about the library including email, website, and press releases. | Communicate     | Number of visits to WPLTX.com | 32,931 | 26,382 | 34,000    |

\*Data from first 3 quarters of FY25

# Library

## Recent Accomplishments

- Received the Achievement of Excellence in Libraries Award from the Texas Municipal Library Directors Association, recognizing the Library's commitment to outstanding service, innovation, and community engagement.
- Completed construction and opened new public study rooms, providing quiet, dedicated spaces to support students, tutors, remote workers and lifelong learners.
- Piloted new family engagement initiatives, including the launch of *Rocky the Rock Snake* community art installation and themed sensory play events for early learners.

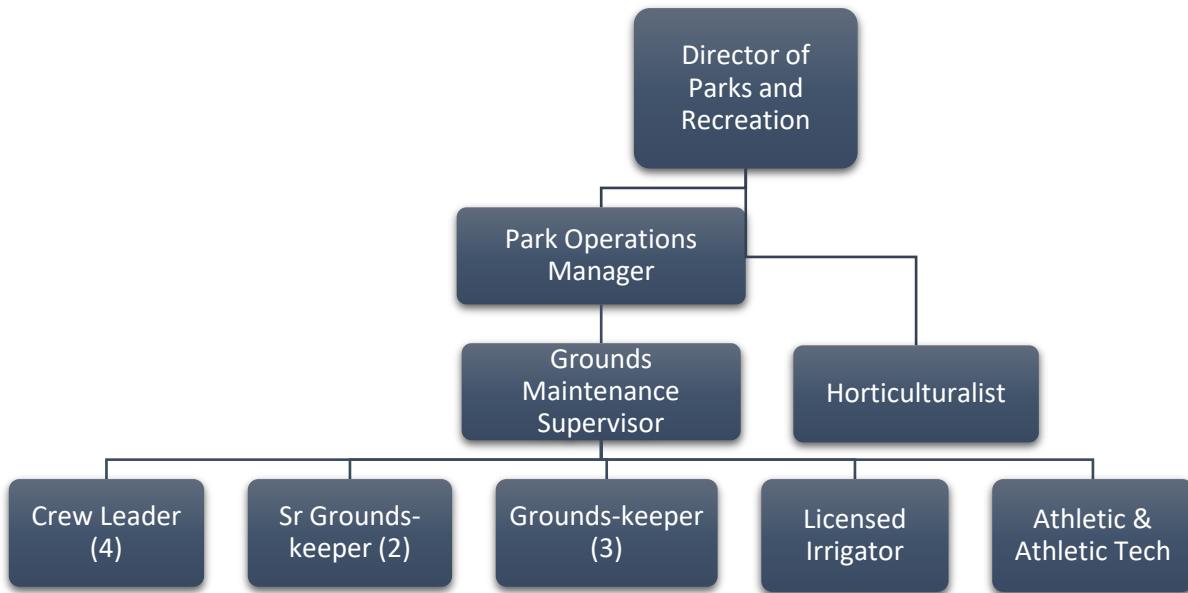
## Expenditure Breakdown

|              | FY23<br>Actual      | FY24<br>Actual      | FY25<br>Budget      | FY25<br>Projection  | FY26<br>Adopted     |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel    | \$ 814,546          | \$ 833,823          | \$ 910,700          | \$ 900,371          | \$ 931,400          |
| Supplies     | 154,345             | 154,781             | 182,519             | 147,604             | 228,706             |
| Contractual  | 96,364              | 93,897              | 98,829              | 104,354             | 98,829              |
| Capital      | -                   | -                   | -                   | -                   | 36,000              |
| <b>Total</b> | <b>\$ 1,065,255</b> | <b>\$ 1,082,502</b> | <b>\$ 1,192,048</b> | <b>\$ 1,152,329</b> | <b>\$ 1,294,935</b> |

## Budget Package

| Description                 | Ongoing          | One-Time         | Total            |
|-----------------------------|------------------|------------------|------------------|
| Community Programs budget   | 8,000            | -                | 8,000            |
| Increase to the book budget | 5,000            | -                | 5,000            |
| New Picture Books Shelves   | -                | 33,087           | 33,087           |
| Book Carts                  | -                | 2,600            | 2,600            |
| Digital monument sign       | -                | 36,000           | 36,000           |
| <b>Total</b>                | <b>\$ 13,000</b> | <b>\$ 71,687</b> | <b>\$ 84,687</b> |

# Parks and Properties



## Positions Within the Department

|                                | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--------------------------------|-------------|-------------|-------------|-------------|
| Park Operations Manager        | 1           | 1           | 1           | 1           |
| Athletic & Aquatic Tech        | 1           | 1           | 1           | 1           |
| Crew Leader                    | 3           | 4           | 4           | 4           |
| Sr Groundskeeper               | 2           | 2           | 2           | 2           |
| Groundskeeper                  | 4           | 3           | 3           | 3           |
| Grounds Maintenance Supervisor | 1           | 1           | 1           | 1           |
| Horticulturalist               | 1           | 1           | 1           | 1           |
| Licensed Irrigator             | 1           | 1           | 1           | 1           |
| <b>Total</b>                   | <b>14</b>   | <b>14</b>   | <b>14</b>   | <b>14</b>   |

## Core Responsibilities

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

## Strategic Goals and Priorities

- Providing the community with clean, maintained park facilities is imperative to Park members. The increased cleaning and upkeep of Park restrooms and receptacles is crucial to improving the daily maintenance and cleanliness of City Parks.
- Increased daily inspections of Parks by lead Park members will ensure our community Parks are maintained to a high standard.
- Relocation of Parks crews and equipment to Holland Park from Cartwright Park, improving operational efficiency and increasing productivity.
- Increase personnel, hire one full-time staff member to meet the demands of cleaning the parks in our growing community.

## Key Initiatives and Objectives

| Objective  | City Focus Area | Measure                                    | FY24 | FY25 | FY26 Goal |
|--|-----------------|--|------|------|-----------|
| Complete Park enhancement projects within the fiscal year.   | Infrastructure  | Park Enhancement Projects                  | 100% | 100% | 100%      |
| Manage all city event setups by Parks staff in a timely, efficient, and cost-conscious manner while maintaining high service quality for internal and public events. | Infrastructure  | Parks Staff Event set-ups                  | 12   | 12   | 12        |
| Successfully manage five park maintenance contracts, ensuring all vendors meet established performance standards and service expectations.                           | Sustain         | Maintenance Contracts                      | 5    | 5    | 5         |
| Maintain clean and visually appealing park landscapes through routine weeding at several designated maintenance locations.   | Sustain         | Beautification/ Infrastructure Maintenance | 6    | 9    | 9         |

## Recent Accomplishments

- Replaced the Cherry Park Playground two new playgrounds, swing sets and artificial turf.
- Awarded the Texas Parks and Wildlife grant for new skate park.
- Remodeled the Cherry Park Pavilion and Gazebo to match the color scheme of the new playground.
- Set-up for all City of Weatherford Events.
- Managed a successful Mowing Contract that included expanded locations.

# Parks and Properties

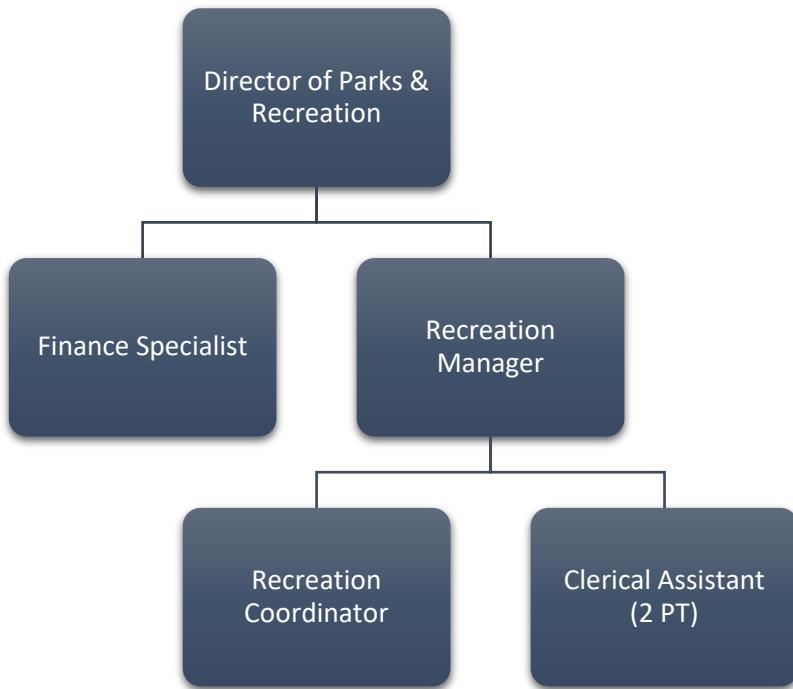
## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 994,501             | \$ 1,121,935           | \$ 1,146,900           | \$ 1,165,837               | \$ 1,223,800            |
| Supplies     | 304,419                | 228,925                | 201,181                | 246,037                    | 211,181                 |
| Contractual  | 880,386                | 789,103                | 890,453                | 889,158                    | 876,323                 |
| Capital      | 3,463                  | 177,094                | 649,484                | 624,249                    | 682,485                 |
| <b>Total</b> | <b>\$ 2,182,770</b>    | <b>\$ 2,317,057</b>    | <b>\$ 2,888,018</b>    | <b>\$ 2,925,281</b>        | <b>\$ 2,993,789</b>     |

## Budget Package

| <b>Description</b>                                 | <b>Ongoing</b> | <b>One-Time</b>     | <b>Total</b>        |
|--|----------------|---------------------|---------------------|
| Complete replacement of Splash Pad at Love St Park | -              | 491,253             | 491,253             |
| McGratton Skate Park Remodel                       | -              | 900,000             | 900,000             |
| Park Signage                                       | -              | 12,470              | 12,470              |
| Love St Park Redesign                              | -              | 12,000              | 12,000              |
| <b>Total</b>                                       | <b>\$ -</b>    | <b>\$ 1,415,723</b> | <b>\$ 1,415,723</b> |

# Recreation



## Positions Within the Department

|  | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--|-------------|-------------|-------------|-------------|
| Director of Parks & Recreation           | 1           | 1           | 1           | 1           |
| Assistant Director of Parks & Recreation | 0           | 0           | 0           | 0           |
| Recreation Manager                       | 1           | 1           | 1           | 1           |
| Recreation Coordinator                   | 1           | 1           | 1           | 1           |
| Finance Specialist                       | 1           | 1           | 1           | 1           |
| Clerical Assistant (PT)                  | 2           | 2           | 2           | 2           |
| <b>Total</b>                             | <b>6</b>    | <b>6</b>    | <b>6</b>    | <b>6</b>    |

## Core Responsibilities

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.

# Recreation

## Strategic Goals and Objectives

- Improve the aesthetic look of the pool house and Cherry Park Building by updating the facility with remodel.
- The Barnyard Cook-off: Focus efforts and opportunities to continue to grow and start marketing for the 10-year anniversary of the cook off.
- Create smaller events i.e.... Wags in Weatherford, Dive in Movie

## FY26 Objectives

| Objective   | City Focus Area | Measure          | FY24         | FY25 Target  | FY26 Goal    |
|---|-----------------|------------------|--------------|--------------|--------------|
| Increase revenue generated from facility rentals through offering enhancements and great amenities in Parks.                | Marketability   | Facility Rentals | \$154,877.00 | \$155,000.00 | \$165,000.00 |
| Increase participation and generate additional revenue by expanding existing recreational programs.                         | Marketability   | Rec Programs     | \$79,215.00  | \$80,000.00  | \$84,000.00  |
| Revise the Cherry Park Pool schedule to optimize operating hours, increase community usage, and enhance revenue generation. | Marketability   | Cherry Park Pool | \$139,726.00 | \$145,000.00 | \$150,000.00 |
| Expand the number of recreational leagues and tournaments to increase participation and generate additional revenue         | Growth          | Tournaments      | \$11,050.00  | \$15,000.00  | \$16,000.00  |

## Recent Accomplishments

# Recreation

- The Weatherford Swim Team: Had 140 team members. The most the team has ever had. Hosted a TAAF Circuit meet with 245 participants. The team had 86 competing at Regional Swim Meet and 17 at the State Games of Texas.
- The Barnyard Cook-off: Weatherford hosted another great Barnyard with either the Grand, Reserve or both from the 4 biggest Cook offs in Texas (San Antonio, Houston and Austin Livestock and Rodeo, CBA World Championship).
- Cherry Park Pool: All available dates for pool reservation were once again filled.
- Blast ball was at capacity with registration with waitlist.
- Softball League was expanded (a new night) to accommodate continued growth. Still every available weekend was booked with a slow or fast pitch tournament.
- Wrangler Summer Camp & Swim Lessons was full every week with a waiting list.

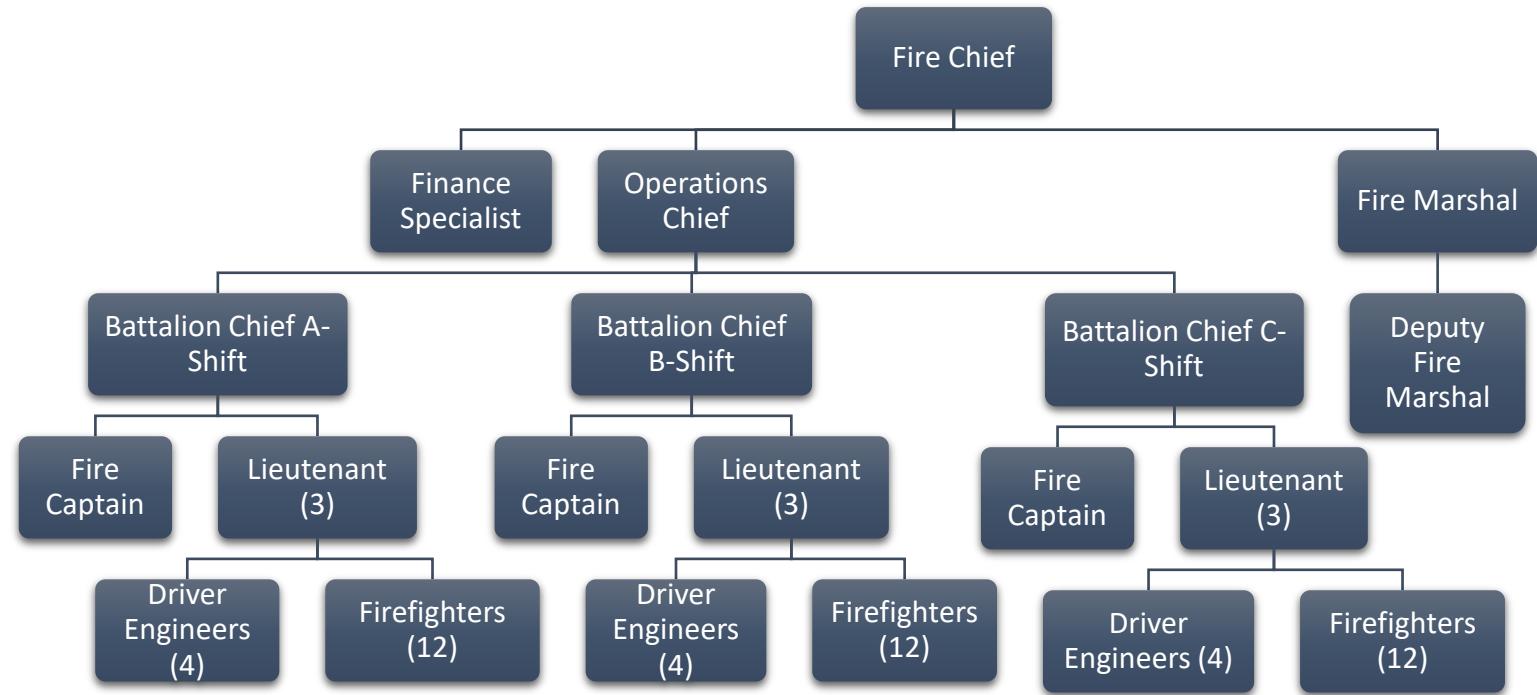
## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 597,755             | \$ 741,096             | \$ 739,100             | \$ 710,873                 | \$ 787,600              |
| Supplies     | 96,777                 | 93,746                 | 94,858                 | 97,328                     | 103,346                 |
| Contractual  | 95,490                 | 78,418                 | 59,761                 | 60,757                     | 66,326                  |
| Capital      | -                      | -                      | 11,053                 | -                          | -                       |
| <b>Total</b> | <b>\$ 790,022</b>      | <b>\$ 913,260</b>      | <b>\$ 904,772</b>      | <b>\$ 868,959</b>          | <b>\$ 957,272</b>       |

## Budget Package

| <b>Description</b>         | <b>Ongoing</b>  | <b>One-Time</b> | <b>Total</b>    |
|----------------------------|-----------------|-----------------|-----------------|
| Community Program Supplies | 5,000           | -               | 5,000           |
| <b>Total</b>               | <b>\$ 5,000</b> | <b>\$ -</b>     | <b>\$ 5,000</b> |

# Fire Department



## Positions Within the Department

|                     | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|---------------------|-------------|-------------|-------------|-------------|
| Fire Chief          | 1           | 1           | 1           | 1           |
| Operations Chief    | 1           | 1           | 1           | 1           |
| Battalion Chief     | 2           | 3           | 3           | 3           |
| Fire Captain        | 4           | 3           | 3           | 3           |
| Fire Lieutenant     | 8           | 9           | 9           | 9           |
| Driver/Engineer     | 12          | 12          | 12          | 12          |
| Firefighter-EMT     | 28          | 30          | 33          | 36          |
| Finance Specialist  | 1           | 1           | 1           | 1           |
| Fire Marshal        | 1           | 1           | 1           | 1           |
| Deputy Fire Marshal | 1           | 1           | 1           | 1           |
| <b>Total</b>        | <b>59</b>   | <b>62</b>   | <b>65</b>   | <b>68</b>   |

# Fire Department

## Core Responsibilities

Weatherford Fire-Rescue is dedicated to saving lives and protecting property across a 98-square-mile area, serving Weatherford, Hudson Oaks, ESD #3, and all within. Services include fire suppression, emergency medical response, and proactive fire prevention through inspections and public education. The department serves a population of 51,014 with 65 team members across three divisions: Administration (3), Operations (60), and Prevention (2). Our team is committed to delivering exceptional service and ensuring community safety.

## Strategic Goals and Priorities

- Prioritize the health and safety of all personnel through continuous training, evidence-based tactics, and a strong culture of accountability. Promote shared responsibility and proactive leadership to ensure safety remains central to all operations.
- Prepare for projected 2028 expansion by planning a new station, additional apparatus, and redistricting for improved service. Maintain cost-efficiency and develop a recruitment and promotion timeline aligned with workforce needs and expected retirements.
- Work with Development Services to streamline fire-related permitting, ensuring greater transparency, consistency, and contractor support under the new fire code.

## Key Initiative & Objectives

| Objective   | City Focus Area | Performance Measure   | FY24 | FY25 Target               | FY26 Goal   |
|---|-----------------|---|------|---------------------------|---|
| Review and adjust fire district boundaries to support the creation of Fire District 5 and improve response times.       | Growth          | Completion of boundary review, enhanced response coverage, and formal establishment of District 5.                                  | N/A  | N/A                       | Finalize boundaries and begin address identification. |
| Work with City Engineering to evaluate fire station design criteria and construction processes to optimize funding use. | Growth          | Timely completion and approval of a standardized space assessment to reduce pre-design hours, control costs, and streamline design. | N/A  | Complete space assessment | Initiate design with selected firm.                   |

# Fire Department

|   |         |  |                                   |   |  |
|---|---------|--|-----------------------------------|---|--|
| Standardize the apparatus specification and acquisition process to improve efficiency.                                | Growth  | Completion of process review, adoption of standardized procedures, and reduced design timelines. | Established 10 evaluation points. | Completed preliminary specs for three apparatus.  | Develop preliminary specs for two replacement apparatus.   |
| Improve hands-on EMS training through collaboration with PCHD and the Medical Director to enhance field care quality. | Growth  | Measured by participation rates, training frequency, and field performance improvements.         | N/A                               | Contracted with Best EMS to provide EMS training for the last quarter of FY25. A Total of 3 classes, each taught 6 times to cover 3 shifts. | Contract with Best EMS to provide EMS training for all of FY26. 10 classes, each taught 6 times to cover 3 shifts. |
| Review and update mutual aid and automatic aid agreements to ensure reliable regional emergency response.             | Sustain | Completion of Countywide Mutual Aid and Automatic Aid agreements.                                | N/A                               | Complete Mutual Aid Agreement.  | Complete Automatic Aid Agreement   |

## Accomplishments

- Completed advanced technical rescue training in Trench, High Angle Rope, Confined Space, and Technical Rope Rescue.
- Integrated one replacement and three new firefighters into Operations with a smooth onboarding process.
- Launched FlowMSP Pre-Fire Planning Software in Dispatch to improve real-time field support.
- Boosted community engagement through increased participation in events and social media presence.
- Procured and deployed a new fire engine and brush truck to replace aging apparatus.
- Acquired and outfitted a new vehicle for the Fire Prevention Division.
- Renovated Fire Station #1, enhancing living and working conditions.
- Installed a new exhaust removal system at Fire Station #3 for improved safety.
- Expanded mental health resources to support staff well-being.
- Strengthened tactical operations and command for major events like the Peach Festival and Spark in the Park.

# Fire Department

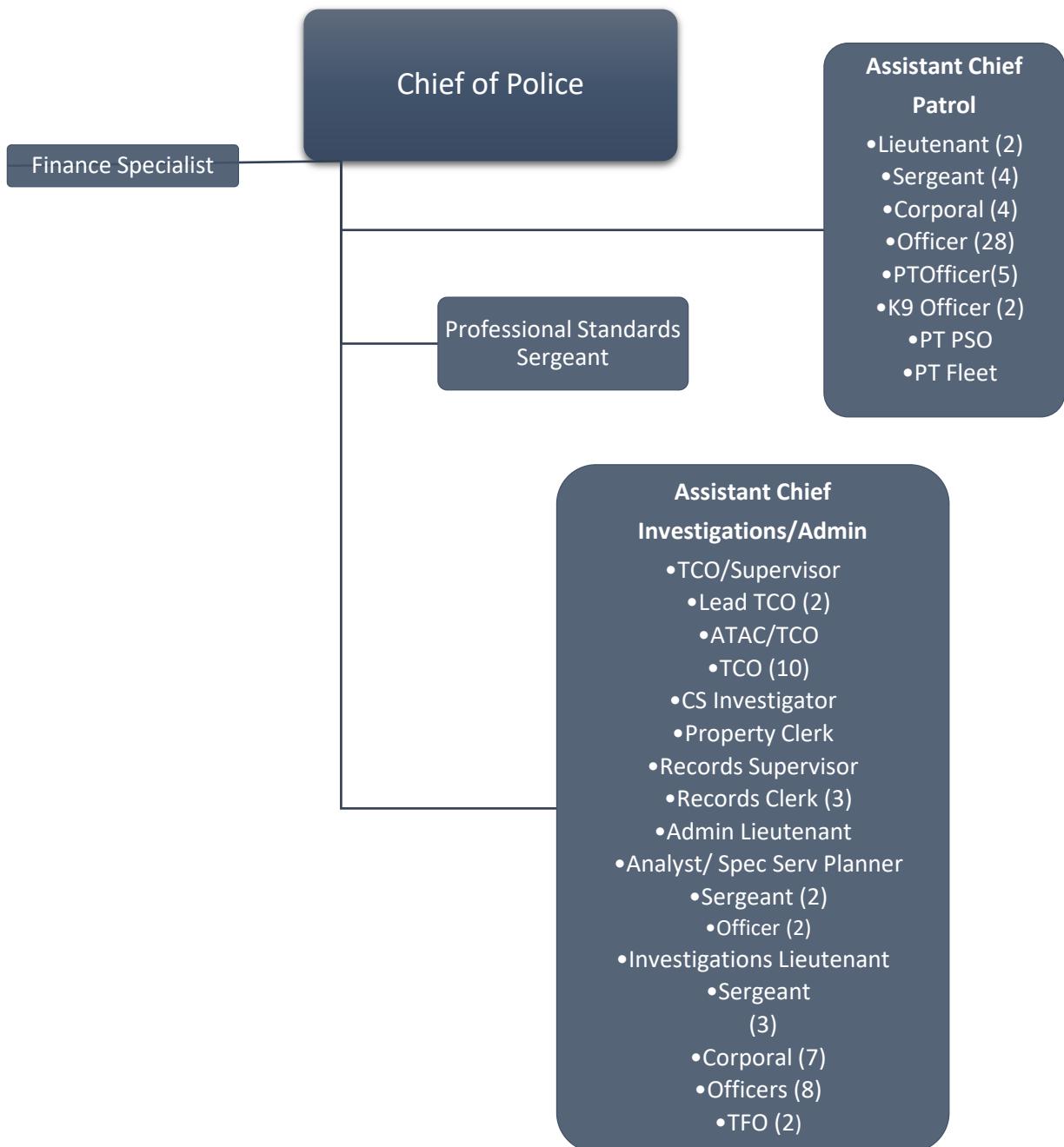
## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 7,630,758           | \$ 7,785,638           | \$ 8,343,195           | \$ 8,208,490               | \$ 8,942,600            |
| Supplies     | \$ 480,819             | \$ 483,640             | \$ 525,188             | \$ 473,659                 | \$ 537,472              |
| Contractual  | \$ 990,035             | \$ 1,284,918           | \$ 287,276             | \$ 668,782                 | \$ 529,293              |
| Capital      | \$ 189,054             | \$ 103,964             | \$ 404,597             | \$ -                       | \$ -                    |
| <b>Total</b> | <b>\$ 9,290,665</b>    | <b>\$ 9,658,160</b>    | <b>\$ 9,560,256</b>    | <b>\$ 9,350,930</b>        | <b>\$ 10,009,365</b>    |

## Budget Package

| <b>Description</b>                      | <b>Ongoing</b>   | <b>One-Time</b> | <b>Total</b>     |
|---|------------------|-----------------|------------------|
| Service Contract for Heart monitors/AED | 10,400           | -               | 10,400           |
| Fire Prevention / OTR Safety Equipment  | -                | 3,845           | 3,845            |
| <b>Total</b>                            | <b>\$ 10,400</b> | <b>\$ 3,845</b> | <b>\$ 14,245</b> |

# Police Department



# Police Department

## Positions Within the Department

|                              | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|------------------------------|-------------|-------------|-------------|-------------|
| Chief of Police*             | 0           | 0           | 0           | 1           |
| Assistant Chief              | 0           | 0           | 2           | 2           |
| Background Investigator (PT) | 1           | 0           | 1           | 1           |
| Public Safety Officer (PT)   | 1           | 1           | 0           | 0           |
| Commander                    | 3           | 3           | 0           | 0           |
| Lieutenant                   | 0           | 0           | 4           | 4           |
| Sergeant                     | 10          | 10          | 10          | 10          |
| Corporal                     | 12          | 13          | 13          | 13          |
| Court Bailiff                | 1           | 1           | 1           | 1           |
| Deputy Chief                 | 1           | 1           | 1           | 0           |
| Finance Specialist           | 1           | 1           | 1           | 1           |
| Officer                      | 35          | 41          | 39          | 39          |
| Reserve Officer (PT)         | 5           | 5           | 5           | 5           |
| Special Services Coordinator | 1           | 1           | 1           | 1           |
| Property & Evidence Tech     | 1           | 1           | 1           | 1           |
| Communications Manager       | 0           | 0           | 0           | 1           |
| Lead TCO                     | 1           | 1           | 2           | 2           |
| TCO                          | 11          | 11          | 10          | 10          |
| TCO/TAC                      | 2           | 2           | 2           | 1           |
| Records Clerk                | 3           | 4           | 3           | 3           |
| Records Manager              | 0           | 0           | 0           | 1           |
| Leads Records Clerk          | 0           | 1           | 1           | 0           |
| Fleet Coordinator (PT)       | 1           | 1           | 1           | 1           |
| Support Services Manager     | 1           | 1           | 1           | 0           |
| <b>Total</b>                 | <b>91</b>   | <b>99</b>   | <b>99</b>   | <b>98</b>   |

## Core Responsibilities

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.

# Police Department

## Strategic Goals and Priorities

- Maintain a proactive, multi-faceted approach to crime and crash prevention by integrating enforcement, education, and community engagement to keep incidents within expected norms and improve overall safety.
- Increase efficiency and productivity by expanding operational capacity, reducing constraints, and ensuring the recruitment, retention, and well-being of high-quality personnel through competitive compensation and comprehensive support programs.
- Invest in the department's long-term success by preparing for current and future community needs, exceeding service expectations, and fostering continuous professional development through training, mentoring, wellness initiatives, and new equipment.

## Key Initiatives and Objectives

| Objective  | City Focus Area | Performance Measure  | FY24  | FY25  | FY26 Goal  |
|--|-----------------|--|---|---|--|
| Institute Mentor program that includes both sworn and professional staff mentors of all ranks and assignments.           | Growth          | Program setup and mentor assignments boost employee development and performance.                     | Cadets Only   | Cadets Only   | Cadets & 50% of Supervisors  |
| Develop and implement a departmental five-year strategic plan.   | Growth          | Successful completion of a 2027-2032 WPD strategic plan.   | None  | None  | 100% Completed Plan  |
| Utilize increased staffing in the patrol division (including K9 units) to address social crimes and traffic enforcement. | Sustain         | Increased K9 deployments for narcotics, alarms, and critical incidents; improved traffic engagement. | Traffic Stops: 17,143<br><br>K9 Deployments 51      | Traffic Stops: 17,286*<br><br>K9 Deployments: 60*     | Increase each by 5%  |
| Restructure communications and records units to support growth and increase capacity                                     | Infrastructure  | Enhance quality control for call taking, dispatching, and records requests.                          | 911 calls: 16,866<br><br>Open Records Request: 2035 | 911 calls: 17,200*<br><br>Open Records Request: 2050* | Expected 2% + increase in both 911 calls and open records requests |
| Expand capacity of the Unmanned Aerial Systems Unit  | Growth          | Purchase of additional UAS to expand on UAS flight capabilities and additional patrols               | UAS Calls for Service: 86                           | UAS Calls for Service: 95*                            | Increase patrols and deployments by 5%                             |

# Police Department

## Recent Accomplishments

- Added K9 unit
- Completed Re-Accreditation through TPCA
- Reestablished Street Crime Unit to full capacity due to increased staffing
- Successfully implemented organizational restructuring

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 9,048,252           | \$ 10,132,410          | \$ 11,321,805          | \$ 11,312,593              | \$ 11,839,200           |
| Supplies     | 516,733                | 536,583                | 580,986                | 376,218                    | 572,505                 |
| Contractual  | 948,038                | 924,666                | 1,207,376              | 1,212,122                  | 1,340,861               |
| Capital      | -                      | -                      | 17,029                 | 5,060                      | -                       |
| <b>Total</b> | <b>\$10,513,023</b>    | <b>\$11,593,659</b>    | <b>\$13,127,195</b>    | <b>\$ 12,905,994</b>       | <b>\$ 13,752,566</b>    |

## Budget Package

| <b>Description</b> | <b>Ongoing</b>   | <b>One-Time</b> | <b>Total</b>     |
|--------------------|------------------|-----------------|------------------|
| Firearms/SWAT COSI | 20,000           |                 | 20,000           |
| Training COSI      | 20,000           |                 | 20,000           |
| <b>Total</b>       | <b>\$ 40,000</b> | <b>\$ -</b>     | <b>\$ 40,000</b> |

# Emergency Management

Emergency  
Management  
Coordinator

## Positions Within the Department

|                                  | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|----------------------------------|-------------|-------------|-------------|-------------|
| Emergency Management Coordinator | 1           | 1           | 1           | 1           |
| <b>Total</b>                     | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |

## Core Responsibilities

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.

## Strategic Goals and Priorities

- 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.

# Emergency Management

## Key Initiatives and Objectives

| Objective  | City Focus Area | Performance Measures   | FY24                | FY25 Target    | FY26 Goal     |
|--|-----------------|--|---------------------|----------------|---------------|
| Secure external funding opportunities to mitigate hazards and improve response.  | Sustain         | Number of hazard mitigation and radio infrastructure grant applications submitted and awarded.   | 1                   | 4              | 1             |
|  |                 | Total grant dollars secured for hazard mitigation and SERI.  | SERI<br>\$1.7M      | HMGP<br>\$617K | HMGP<br>\$400 |
| Ensure reliable backup power for critical infrastructure   | Sustain         | Coordinate and oversee the installation of three fixed emergency generators, and implementation of one mobile generator  | N/A                 | 1              | 3             |
| Collaborate with departments and governmental agencies to help communicate to the public during an emergency or crisis event within the City of Weatherford. | Communicate     | Collaborated with partner agencies through multi-agency exercises focused on mass casualty, severe weather, active threat, school safety, and incident management to enhance coordinated response during emergency or crisis events. | Exercises/Trainings |                |               |
|  |                 |  | 6                   | 6              | 7             |
|  |                 |  | Number Trained      |                |               |
|  |                 |  | 305                 | 220            | 250           |

# Emergency Management

## Recent Accomplishments

- Collaborated with surrounding jurisdictions and state officials at several conferences, trainings, and full-scale exercises.
- Mass Casualty Exercise at Medical City Weatherford in cooperation with Weatherford ISD and Parker County Hospital District EMS.
- Severe Weather Tabletop Exercise with Weatherford College in cooperation with Parker County Emergency Management.
- Hosted the Parker County wide Winter Weather Primer with representatives from area fire departments, law enforcement agencies, DPS, NWS, municipal and county public works departments, Red Cross, and TXDOT.
- Placed new AEDs in service that replaced end of support devices.
- Adjunct instructor for Incident Management at Active Attack Integrated Response.
- Speaking Engagement with the Daughter's of the American Republic on emergency preparedness.
- Participated in the Weatherford Safety Action Planning Working Group.
- Participated in the Transportation and Stormwater Infrastructure Study for NCTCOG.
- Participated in the biannual review and revision of the Statewide Communications Interoperability Plan (SCIP) with the Texas Statewide Interoperability Coordinator and other Texas public safety agencies.
- Implementation of the encryption enhancement of the outdoor warning siren activation system.
- Implementation of the lightning alert systems expansion project at Love Street Park and the Soldier Springs Ballfields.

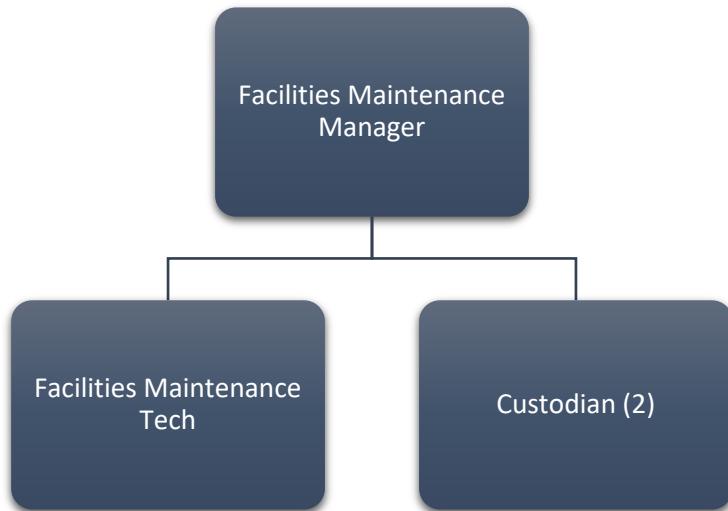
## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 141,224             | \$ 156,200             | \$ 181,200             | \$ 160,443                 | \$ 189,600              |
| Supplies     | 55,160                 | 26,831                 | 30,767                 | 20,129                     | 25,409                  |
| Contractual  | 185,468                | 124,446                | 286,142                | 231,974                    | 299,257                 |
| Capital      | 19,422                 | -                      | 93,131                 | 72,872                     | -                       |
| <b>Total</b> | <b>\$ 401,274</b>      | <b>\$ 307,477</b>      | <b>\$ 591,240</b>      | <b>\$ 485,418</b>          | <b>\$ 514,266</b>       |

## Budget Package

| <b>Description</b>                                  | <b>Ongoing</b>   | <b>One-Time</b> | <b>Total</b>     |
|---|------------------|-----------------|------------------|
| Radio System SUA/Maintenance Agreement              | 6,115            | -               | 6,115            |
| Utilities COSI - Harberger Radio Shelter/Lake Tower | 7,100            | -               | 7,100            |
| Tires for Unit 6205                                 | -                | 1,400           | 1,400            |
| <b>Total</b>  | <b>\$ 13,215</b> | <b>\$ 1,400</b> | <b>\$ 14,615</b> |

# Facilities



## Positions Within the Department

|                                | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--------------------------------|-------------|-------------|-------------|-------------|
| Facilities Maintenance Manager | 1           | 1           | 1           | 1           |
| Facilities Maintenance Tech    | 1           | 1           | 1           | 1           |
| Custodian                      | 2           | 2           | 2           | 2           |
| <b>Total</b>                   | <b>4</b>    | <b>4</b>    | <b>4</b>    | <b>4</b>    |

## Core Responsibilities

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.

# Facilities

## Strategic Goals and Priorities

- Maintain a high resolution of Facility Maintenance request work orders from the time of request to completion.
- Complete capital improvement projects within the fiscal year.
- Complete capital improvements within budget.
- Continue to improve custodial services in all city-owned buildings, focusing on consistency of cleanliness and professional customer service.
- To increase the efficiency of the HVAC units located at the Police Station, Facility Maintenance will move to service the filters monthly instead of quarterly.

## Key Initiative and Objectives

| Objective  | City Focus Area | Measure                                       | FY24                            | FY25                            | FY26 Target                     |
|--|-----------------|---|---------------------------------|---------------------------------|---------------------------------|
| Complete new capital projects in the fiscal year   | Infrastructure  | Projects                                      | 100%                            | 100%                            | 100%                            |
| Maintain quarterly and annual fire safety services to ensure long-term facility safety and compliance. | Sustain         | Fire Safety Services Maintained Locations     | 28                              | 26                              | 26                              |
| Complete 95% of facility work orders annually through timely service response and management.          | Sustain         | Work Orders Completed                         | 709 Requested 689 completed 97% | 665 Requested 660 completed 99% | 624 Requested 620 completed 99% |
| Ensure cleanliness and operations through contracted cleaning services                                 | Infrastructure  | % of Cleaning Services Completed as Scheduled | 100%                            | 100%                            | 100%                            |

# Facilities

## Recent Accomplishments

- Completed repairs needed at the old police station to make the facility ready for new ownership.
- Fire Station 1 interior renovation and LED lighting upgrade completed.
- Fire Station 1 lawn upgraded to artificial turf and exterior painting completed to match City Hall.
- Fire Station 1 completed, apparatus bay painting and LED lighting upgraded.
- Animal Shelter repairs to Kennel E damaged block walls completed.
- Completed annual load of backup generators.
- Completed Wright House repairs and clean-up to make the facility ready for the market.

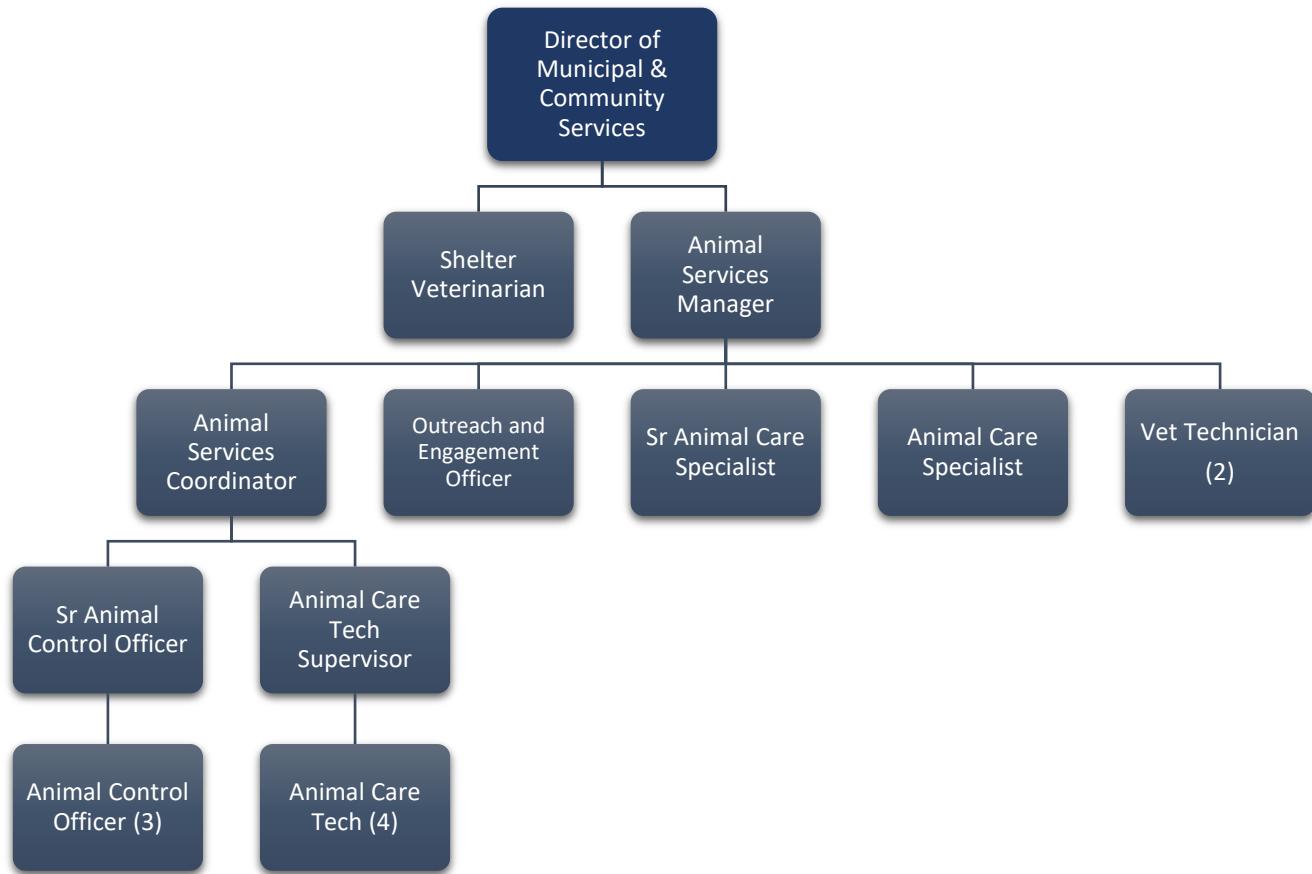
## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 298,105             | \$ 301,839             | \$ 331,000             | \$ 325,620                 | \$ 348,500              |
| Supplies     | 89,484                 | 67,481                 | 60,558                 | 74,904                     | 69,200                  |
| Contractual  | 811,466                | 868,385                | 794,156                | 903,435                    | 665,784                 |
| Capital      | 201,110                | 176,285                | 673,094                | 639,168                    | 182,598                 |
| <b>Total</b> | <b>\$ 1,400,165</b>    | <b>\$ 1,413,990</b>    | <b>\$ 1,858,808</b>    | <b>\$ 1,943,128</b>        | <b>\$ 1,266,082</b>     |

## Budget Package

| <b>Description</b>             | <b>Ongoing</b> | <b>One-Time</b> | <b>Total</b>  |
|--------------------------------|----------------|-----------------|---------------|
| FS Exhaust bay filters         | 11,000         | -               | 11,000        |
| Exhaust Bay exhaust system FS4 |                | 67,418          | 67,418        |
| Bay painting FS4               | -              | 15,180          | 15,180        |
| Annual Fire Safety             | 4,000          |                 | 4,000         |
| <b>Total</b>                   | <b>15,000</b>  | <b>82,598</b>   | <b>97,598</b> |

# Animal Services



## Positions Within the Department

|  | FY23      | FY24      | FY25      | FY26      |
|--|-----------|-----------|-----------|-----------|
| Director of Municipal & Community Services | 1         | 1         | 1         | 0         |
| Animal Services Manager                    | 1         | 1         | 1         | 1         |
| Animal Control Officer Supervisor          | 1         | 1         | 1         | 1         |
| Sr Animal Vet Tech                         | 1         | 1         | 0         | 0         |
| Sr Animal Care Specialist                  | 0         | 0         | 1         | 1         |
| Animal Care Specialist                     | 0         | 0         | 0         | 1         |
| Animal Control Officer                     | 2         | 2         | 2         | 3         |
| Animal Service Vet Tech                    | 2         | 2         | 2         | 1         |
| Animal Care Tech                           | 4         | 4         | 4         | 5         |
| Outreach Engagement Officer                | 1         | 1         | 1         | 1         |
| Veterinarian                               | 1         | 1         | 1         | 1         |
| Animal Care Tech Supervisor                | 1         | 1         | 1         | 1         |
| Animal Services Coordinator                | 1         | 1         | 1         | 1         |
| <b>Total</b>                               | <b>16</b> | <b>16</b> | <b>16</b> | <b>17</b> |

# Animal Services

## Core Responsibilities

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.

## Strategic Goals and Priorities

- Increase Customer Service to citizens, Rescue Groups, Volunteers at the Animal Shelter while maintaining our current programs.
- Increase animal adoptions and overall awareness of the animal shelter in the community.
- Provide targeted programs to support our community in focused areas.
- Maintain or improve employee satisfaction to retain high performers.
- Negotiate animal services contract with Parker County to improve relationship and budget items from our largest partner.

## FY26 Objectives

| Objective   | City Focus Area  | Performance Measure   | FY 24                           | FY 25 Target                    | FY 26 Goal  |
|---|------------------|---|---------------------------------|---------------------------------|---|
| Rewrite and negotiate interlocal agreement with Parker County Sheriff's Office            | Re-align Funding | Correct contract with Parker County to charge the percentage of budget in direct relation to percentage of animals brought to the shelter | 44% of budget charged to County | 80% of budget charged to County | 90% of budget charged to County                           |
| Plan, execute and complete Phase II remodel to enhance facilities for staff and customers | Infrastructure   | With the completion of Phase I, begin Phase II remodel, then maintain our new facilities  | Complete Phase I remodel        | Complete Phase II remodel       | Maintain a high level of care for newly remodeled shelter |
| Maintain a 95% Live Release Rate while also keeping Length of Stay under 12 days.         | Sustain          | Live Release Rate and Length of Stay  | 94.09% and 9.17 days            | 95% and <12 days                | 95% and <12 days  |

## Recent Accomplishments

# Animal Services

- FY '24 saw 281 volunteers sign up to volunteer at the shelter. This is an increase of 33 compared to FY '23.
- Increase of animal adoptions by 60%, reduced animal euthanasia by 24% and increased animals rescued by 12%, compared to FY '23.
- All the above was done while increasing animal intake by 29%.
- Whisker Wednesdays helped us to sterilize 2,237 outdoor cats.
  - This is 137% increase from FY '23.
  - Removing outdoor cats from our animal intakes still shows that FY '24 saw a 12% increase in all other animals.
- Completed the year with a 94.1% Live Release Rate.
  - The national average of LRR for animal shelters is 82%.
- Our surgery team completed an impressive 4,218 spay and neuter surgeries in FY2024—an increase of over 66% compared to the 2,538 surgeries performed in FY2023—all without adding any additional staff.
- Shelter Veterinarian Stacy McLeod was accepted to the Texas Board of Veterinary Medical Examiners. These members are appointed by the Governor with the advice and consent of the Senate.

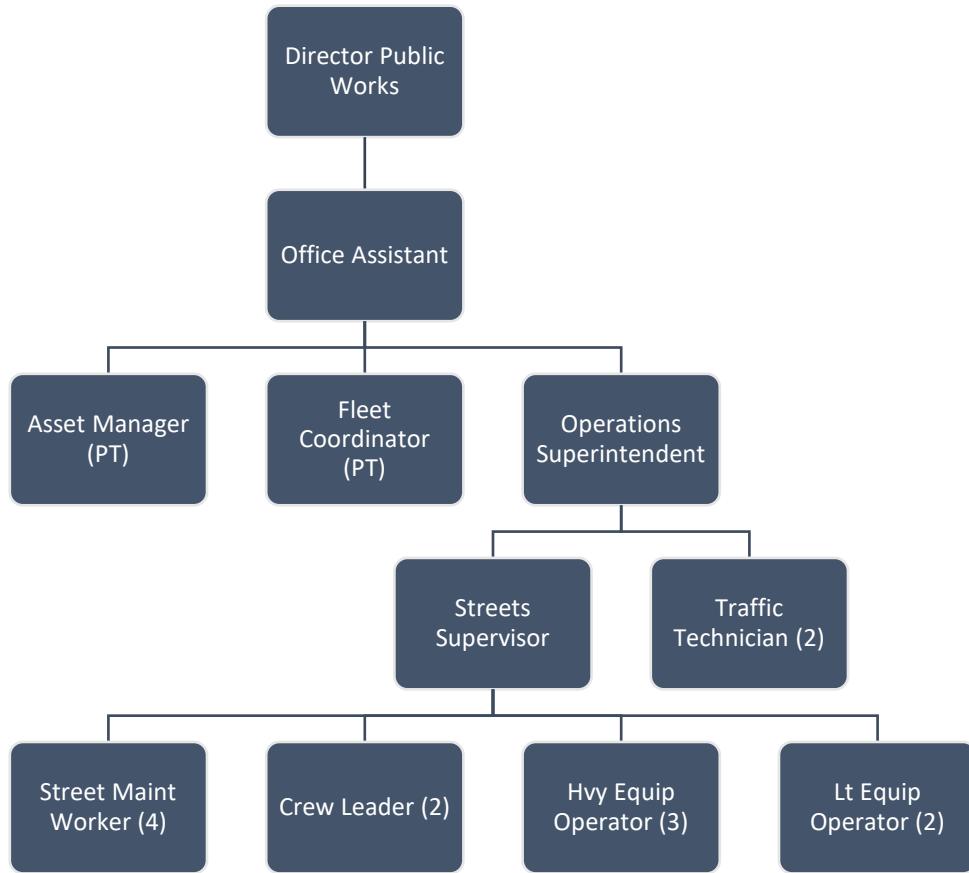
## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 1,220,815           | \$ 1,301,742           | \$ 1,450,500           | \$ 1,403,968               | \$ 1,409,600            |
| Supplies     | 173,513                | 172,883                | 185,107                | 157,505                    | 203,607                 |
| Contractual  | 171,834                | 202,291                | 174,658                | 186,673                    | 174,658                 |
| Capital      | -                      | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 1,566,162</b>    | <b>\$ 1,676,916</b>    | <b>\$ 1,810,265</b>    | <b>\$ 1,748,146</b>        | <b>\$ 1,787,865</b>     |

## Budget Package

| <b>Description</b>  | <b>Ongoing</b>  | <b>One-Time</b>  | <b>Total</b>     |
|---------------------|-----------------|------------------|------------------|
| Surgery Packs       |                 | 12,000           | 12,000           |
| Janitorial Supplies | 4,000           | -                | 4,000            |
| Animal Feed         | 2,500           | -                | 2,500            |
| <b>Total</b>        | <b>\$ 6,500</b> | <b>\$ 12,000</b> | <b>\$ 18,500</b> |

# Public Works



# Public Works

## Positions Within the Department

|  | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|--|-------------|-------------|-------------|-------------|
| Director of PW                           | 1           | 1           | 1           | 1           |
| Director of Capital Improvement Projects | 1           | 0           | 0           | 0           |
| PW Operations Manager                    | 1           | 0           | 0           | 0           |
| Assistant Director Operations            | 0           | 1           | 1           | 0           |
| Civil Engineer                           | 1           | 0           | 0           | 0           |
| Operations Superintendent                | 0           | 1           | 1           | 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           | 4           | 4           |
| Street Crew Leader                       | 2           | 2           | 2           | 2           |
| Street Supervisor                        | 1           | 1           | 1           | 1           |
| Fleet Coordinator                        | 1           | 1           | 1           | 1           |
| Traffic Technician                       | 2           | 2           | 2           | 2           |
| Asset Manager (PT)                       | 1           | 1           | 1           | 1           |
| <b>Total</b>                             | <b>21</b>   | <b>20</b>   | <b>20</b>   | <b>19</b>   |

## Core Responsibilities

The Public Works Department combines engineering and construction expertise to deliver quality infrastructure and services. It consists of two divisions—Engineering and Operations—both committed to integrity, service, and innovation. The Operations Division manages and maintains streets, parking lots, traffic systems, sidewalks, and drainage. It also oversees asphalt paving, right-of-way permits, snow/ice response, and 24-hour emergencies. Public Works staff support strategic planning, capital improvements, and represent the City in regional initiatives through the North Central Texas Council of Governments.

## Strategic Goals & Priorities

- Cultivate and retain skilled Engineers and Operators with diverse capabilities.
- Complete capital infrastructure projects on time and within budget.
- Offer outstanding customer service and clear communication.
- Embrace innovation while applying sound engineering principles.
- Utilize modern technology to plan, design, execute projects, and sustain infrastructure.
- Enhance the quality and efficiency of current operational procedures.
- Support development through expert guidance and oversight.
- Revitalize communities with improved infrastructure.
- Enhance collaboration with agencies and advocate at the regional level.

# Public Works

## Key Initiatives and Objectives

| Objective  | City Focus Area | Performance Measure                          | FY24  | FY25 Target  | FY26 Goal  |
|--|-----------------|--|---|--|--|
| Enhance Operational Capabilities                         | Growth          | Percentage of high-level training            | 50% of staff enrolled in job-related training       | 75% of staff enrolled in training                  | Implementing new project management software         |
| Streamline Permitting & Review                           | Sustain         | Review Times                                 | Reduce permit processing time by 10%                | Implement digital tracking system                  | 95% of permits reviewed within target timeframes     |
| Develop Long-Term Street Maintenance Plans               | Sustain         | Conditional goal setting                     | Complete the 3-year residential rehabilitation list | Conduct new pavement condition survey              | Align condition data with long-term planning goals   |
| Offer Outstanding Customer Service & Clear Communication | Communicate     | Measuring response times to citizen requests | Respond to citizen service requests within 21 days  | Respond to requests within 14 days                 | Respond to requests within 7 days                    |
| Plan & Build Infrastructure for Future Needs             | Infrastructure  | Measuring project goal success               | Identify and prioritize 3 future projects           | Begin design of 2 infrastructure projects          | Break ground on 1 infrastructure project             |
| Support Development Through Expert Guidance              | Marketability   | Measure response times                       | Assign liaisons to major projects                   | Provide consultations to all requesting applicants | Reduce permit revisions and resubmittals             |
| Enhance Collaboration & Regional Advocacy                | Communicate     | Measure regional participation               | Attend 4 regional/intergovernmental meetings        | Co-lead regional committees                        | Secure regional partnerships and funding commitments |

# Public Works

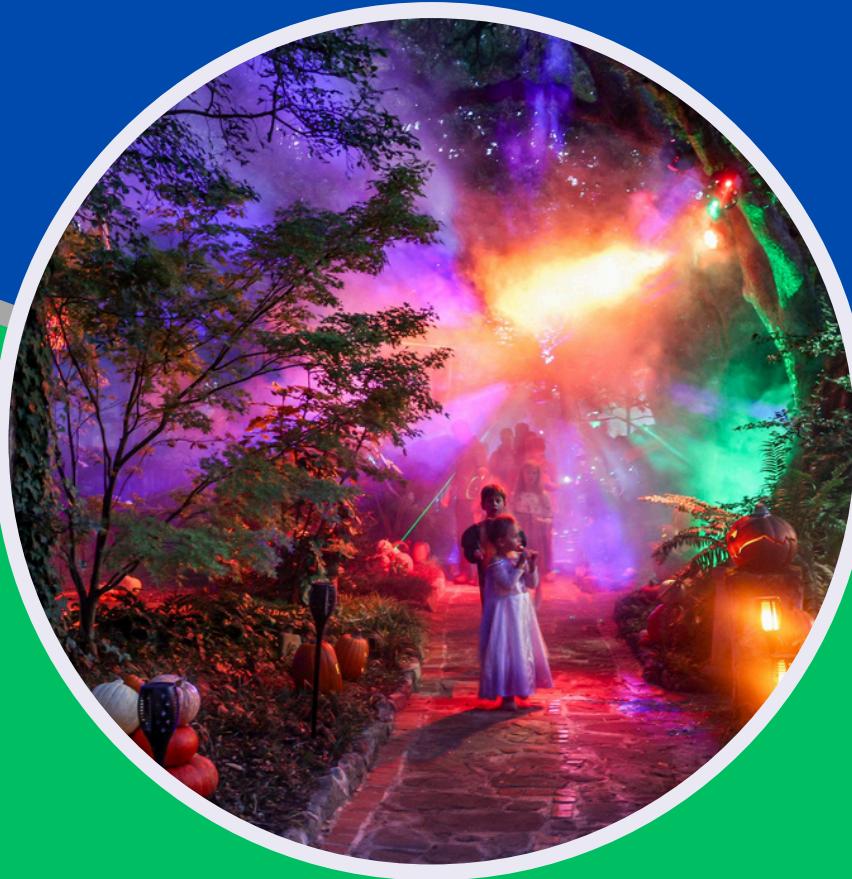
## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | \$ 1,529,656           | \$ 1,310,608           | \$ 1,526,300           | \$ 1,218,200               | \$ 1,399,800            |
| Supplies     | 286,959                | 198,723                | 295,387                | 203,860                    | 295,367                 |
| Contractual  | 4,720,007              | 4,207,324              | 4,459,932              | 4,319,430                  | 4,156,869               |
| Capital      | 38,471                 | 8,712                  | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 6,575,093</b>    | <b>\$ 5,725,368</b>    | <b>\$ 6,281,619</b>    | <b>\$ 5,741,490</b>        | <b>\$ 5,852,036</b>     |



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# OTHER FUNDS





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# Solid Waste Fund

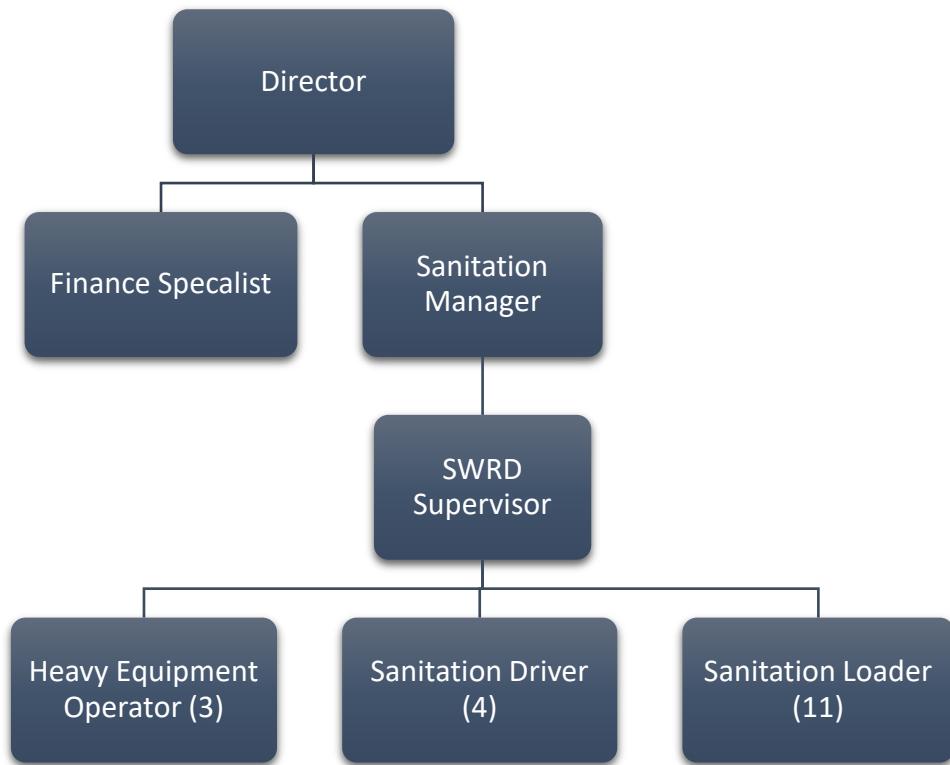


The Solid Waste Fund is an enterprise fund used to account for the business-type activity of sanitation collection. This fund is accounted for on the modified-accrual basis of accounting. Revenues are recorded when available and measurable, and expenses are recorded when the liability is incurred.

## SOLID WASTE OPERATING SUMMARY

|                                  | Actual<br>FY23      | Actual<br>FY24      | Adopted<br>FY25     | Projected<br>FY25   | Adopted<br>FY26     |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Working Capital</b> | \$ 2,477,903        | \$ 2,634,786        | \$ 2,472,924        | \$ 2,472,924        | \$ 2,823,191        |
| <b>Revenues</b>                  |                     |                     |                     |                     |                     |
| Sale - Sanitation                | 2,939,152           | 3,303,224           | 3,550,140           | 3,527,473           | 3,753,462           |
| Sale - Recycling                 | 139,217             | 143,336             | 143,088             | 182,826             | 253,308             |
| Sale - Brush Pick-Up             | 147,547             | 87,665              | 161,328             | 113,105             | 165,364             |
| Sale - Fixed Asset               | -                   | 5,160               | -                   | -                   | -                   |
| Sale - Goods                     | -                   | -                   | -                   | -                   | -                   |
| Sale - Sacks                     | 17,315              | 16,457              | 20,000              | 16,142              | 20,000              |
| Royalties                        | 167,432             | 164,423             | 150,000             | 133,155             | 150,000             |
| Permit - Commercial Hauler       | -                   | 6,000               | 500                 | 500                 | 500                 |
| Grants - State                   | 190,261             | -                   | -                   | -                   | -                   |
| Miscellaneous                    | 1,304               | 1,458               | 1,000               | 1,417               | 1,000               |
| Interest Income                  | 109,041             | 140,358             | 70,000              | 106,959             | 85,000              |
| <b>Total Revenues</b>            | <b>3,711,269</b>    | <b>3,868,081</b>    | <b>4,096,056</b>    | <b>4,081,577</b>    | <b>4,428,634</b>    |
| <b>Expenditures</b>              |                     |                     |                     |                     |                     |
| Personnel                        | 1,543,721           | 1,550,368           | 1,639,000           | 1,513,875           | 1,741,400           |
| Supplies                         | 224,926             | 261,772             | 276,732             | 204,323             | 336,774             |
| Contractual Services             | 1,785,739           | 1,926,787           | 1,815,450           | 1,733,070           | 1,745,857           |
| Capital                          | -                   | 291,016             | 280,042             | 280,041             | 289,541             |
| <b>Total Expenditures</b>        | <b>3,554,385</b>    | <b>4,029,943</b>    | <b>4,011,224</b>    | <b>3,731,309</b>    | <b>4,113,572</b>    |
| <b>Over/(Under)</b>              | <b>156,883</b>      | <b>(161,862)</b>    | <b>84,832</b>       | <b>350,267</b>      | <b>315,062</b>      |
| <b>Ending Working Capital</b>    | <b>\$ 2,634,786</b> | <b>\$ 2,472,924</b> | <b>\$ 2,557,756</b> | <b>\$ 2,823,191</b> | <b>\$ 3,138,253</b> |
|                                  |                     |                     | One-Time Expenses   |                     | 289,541             |
|                                  |                     |                     | One-Time Revenues   |                     | 150,000             |
|                                  |                     |                     | Ongoing Revenues    |                     | 4,278,634           |
|                                  |                     |                     | Ongoing Expenses    |                     | 3,824,031           |
|                                  |                     |                     | Operating Surplus   |                     | 454,603             |
|                                  |                     |                     | 90 day fund balance |                     | 942,912             |
|                                  |                     |                     | Reserved for OPEB   |                     | 88,324              |
|                                  |                     |                     | Available           |                     | 2,107,017           |

# Solid Waste Fund



## Positions Within the Department

|   | FY23      | FY24      | FY25      | FY26      |
|---|-----------|-----------|-----------|-----------|
| Asst Director of Sanitation & Animal Services | 1         | 1         | 1         | 1         |
| Administrative Assistant                      | 1         | 0         | 0         | 0         |
| Director of Sanitation & Animal Services      | 1         | 1         | 0         | 0         |
| Finance Specialist                            | 0         | 1         | 1         | 1         |
| Crew Leader                                   | 1         | 4         | 4         | 4         |
| Sanitation Manager                            | 1         | 1         | 1         | 1         |
| Sanitation Driver                             | 4         | 0         | 0         | 0         |
| Sanitation Loader                             | 9         | 11        | 11        | 11        |
| Sr Sanitation Loader                          | 0         | 0         | 0         | 0         |
| SWRD Supervisor                               | 0         | 0         | 0         | 1         |
| Heavy Equipment Operator                      | 3         | 4         | 4         | 3         |
| <b>Total</b>                                  | <b>21</b> | <b>23</b> | <b>22</b> | <b>22</b> |

# Solid Waste Fund

## Core Responsibilities

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.

## Strategic Goals and Priorities

- Build and improve on existing safety programs to include safety coaching and vehicle routing.
- Educate and retain top performing employees who continue to advance our department.
- Refresh and maintain our aging fleet of SWRD collection vehicles.
- Improving infrastructure in the western NCTGOG region and bringing attention to the needs of our area. Continue to invest time, training, and effort into leading the regional solid waste management group.

## Key Initiatives and Objectives

| Objective  | City Focus Area | Performance Measure   | FY 24               | FY25 Target         | FY26 Target          |
|--|-----------------|---|---------------------|---------------------|----------------------|
| Install and implement an employee safety driving program to improve employee safety                | Sustain         | Reduce vehicle accidents and employee injuries through coaching based on video evidence | <3 incidents        | <2 incidents        | <1 incidents         |
| Create and fill a supervisor position, allowing a senior manager to begin training a replacement   | Sustain         | Transfer duties to the upcoming manager in preparation for full replacement             | 50% of daily duties | 75% of daily duties | 100% of daily duties |
| Purchase a new vehicle to replace the aging fleet, improving operations and reducing repair costs. | Sustain         | Maintain 0 days of missed service to all customers (recycle and trash)                  | 0 days missed       | 0 days missed       | 0 days missed        |

# Solid Waste Fund

## Recent Accomplishments

- Increased presence at public events such as National Night Out and several Career Days for local schools.
- Maintained an aging fleet of vehicles, with zero days of missed service for both trash and recycle collection.
- Celebrated the 35<sup>th</sup> work anniversary for our SWRD Manager, who still manages the department.
- Collected brush for one month without charging residents, for after-storm cleanup. The total amount collected exceeded 1000 cubic yards of debris.
- During mulching and removal of yearly collected brush, 1000 yards of mulch was retained, allowing Parks and Rec to use the mulch rather than purchase from another vendor.

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | 1,543,721              | 1,550,368              | 1,639,000              | 1,513,875                  | 1,741,400               |
| Supplies     | 224,926                | 261,772                | 276,732                | 204,323                    | 336,774                 |
| Contractual  | 1,785,739              | 1,926,787              | 1,815,450              | 1,733,070                  | 1,745,857               |
| Capital      | -                      | 291,016                | 280,042                | 280,041                    | 289,541                 |
| <b>Total</b> | <b>\$ 3,554,385</b>    | <b>\$4,029,943</b>     | <b>\$4,011,224</b>     | <b>\$3,731,309</b>         | <b>\$4,113,572</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.

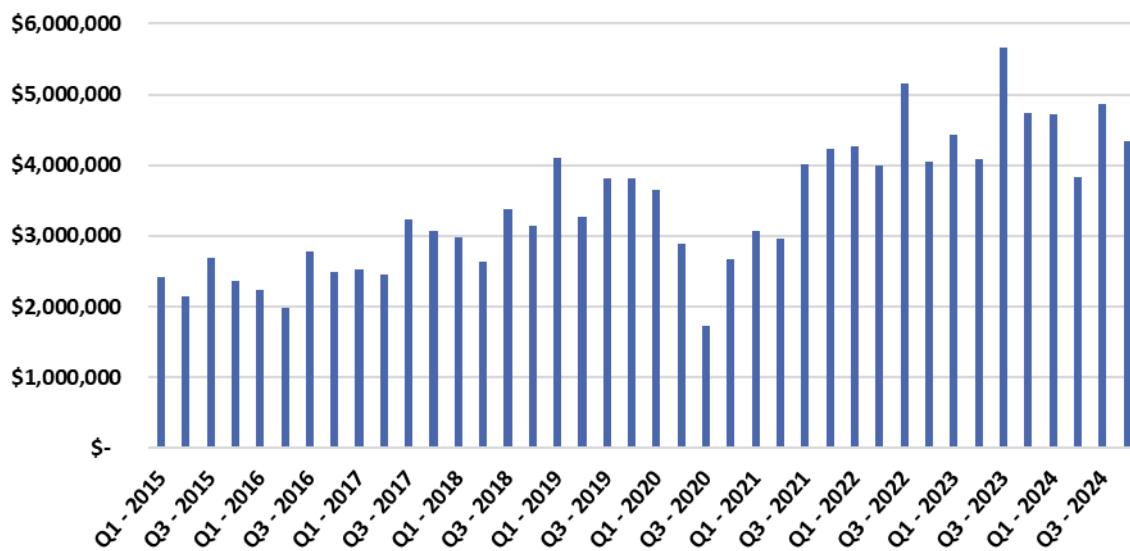
# Hotel Motel Tax Fund

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.

| HOTEL MOTEL                        |                     |                     |                     |                     |                     |  |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
|                                    | Actual<br>FY23      | Actual<br>FY24      | Adopted<br>FY25     | Projected<br>FY25   | Adopted<br>FY26     |  |
| <b>Beginning Fund Balance</b>      | \$ 797,174          | \$ 1,155,754        | \$ 1,323,524        | \$ 1,323,524        | \$ 1,599,518        |  |
| <b>Revenues</b>                    |                     |                     |                     |                     |                     |  |
| Taxes - Hotel/Motel                | 1,373,350           | 1,507,195           | 1,450,000           | 1,454,373           | 1,450,000           |  |
| Miscellaneous                      | -                   | -                   | -                   | -                   | -                   |  |
| Interest Income                    | 30,067              | 45,505              | 23,000              | 43,493              | 36,200              |  |
| <b>Total Revenues</b>              | <b>1,403,417</b>    | <b>1,552,700</b>    | <b>1,473,000</b>    | <b>1,497,867</b>    | <b>1,486,200</b>    |  |
| <b>Expenditures</b>                |                     |                     |                     |                     |                     |  |
| Supplies                           | 4,999               | 3,054               | 5,000               | 1,460               | 5,000               |  |
| Contractual Services               | 141,129             | 113,011             | 140,084             | 121,687             | 179,000             |  |
| Capital                            | -                   | 247,414             | -                   | -                   | -                   |  |
| Chamber of Commerce                | 96,000              | 150,000             | 150,000             | 150,000             | 650,000             |  |
| Doss Historical & Cultural Center* | 5,000               | 5,000               | 5,000               | 5,000               | 5,000               |  |
| Transfers to Main Street           | 15,000              | -                   | -                   | -                   | -                   |  |
| Transfers to Special Events        | 568,868             | 670,000             | 670,000             | 670,000             | 670,000             |  |
| Transfer to Chandor Gardens        | 213,841             | 196,450             | 273,725             | 273,725             | 288,142             |  |
| <b>Total Expenditures</b>          | <b>1,044,837</b>    | <b>1,384,930</b>    | <b>1,243,809</b>    | <b>1,221,872</b>    | <b>1,797,142</b>    |  |
| <b>Over/(Under)</b>                | <b>358,580</b>      | <b>167,770</b>      | <b>229,191</b>      | <b>275,995</b>      | <b>(310,942)</b>    |  |
| <b>Ending Fund Balance</b>         | <b>\$ 1,155,754</b> | <b>\$ 1,323,524</b> | <b>\$ 1,552,715</b> | <b>\$ 1,599,518</b> | <b>\$ 1,288,576</b> |  |

# Hotel Motel Tax Revenue

## Historical Quarterly Hotel/Motel Taxable Receipts



## Historical Quarterly Hotel/Motel Taxable Receipts Crosstabs

|         | Q1        | Q2        | Q3        | Q4        |
|---------|-----------|-----------|-----------|-----------|
| 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 | 4,738,556 |
| FY 2024 | 4,723,933 | 3,836,223 | 4,859,024 | 4,410,333 |
| FY 2025 | 4,716,056 | 4,150,257 | 5,975,237 | 4,399,141 |

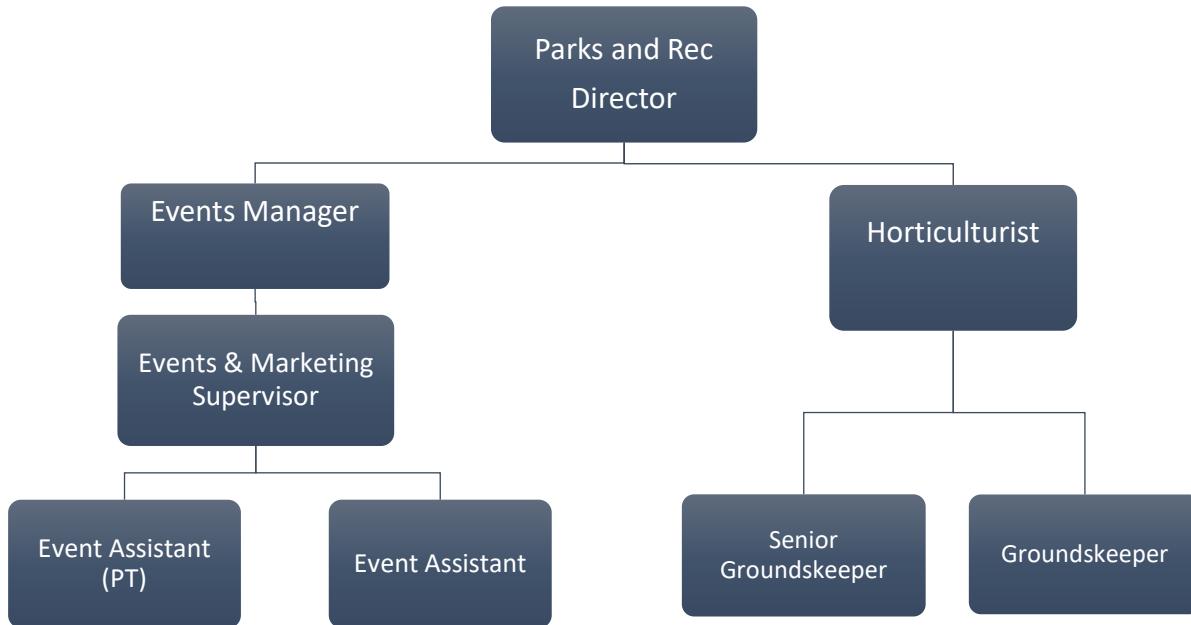
# Chandor Gardens Fund

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

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

|                               | Actual<br>FY23     | Actual<br>FY24     | Adopted<br>FY25    | Projected<br>FY25  | Adopted<br>FY26  |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| <b>Beginning Fund Balance</b> | <b>\$ (16,459)</b> | <b>\$ 990</b>      | <b>\$ (64,535)</b> | <b>\$ (64,535)</b> | <b>\$ 4,916</b>  |
| <b>Revenues</b>               |                    |                    |                    |                    |                  |
| Fee - Facility Rental         | 113,668            | 17,283             | 20,000             | 20,656             | 20,000           |
| Fee - Garden Tour             | 57,820             | 49,365             | 45,000             | 37,393             | 45,000           |
| Event Admission               | -                  | -                  | -                  | 13,015             | -                |
| Donations                     | 110                | 50                 | -                  | 80,020             | -                |
| Sale - Goods                  | -                  | -                  | -                  | 25                 | -                |
| Shortages & Overages          | -                  | -                  | -                  | -                  | -                |
| Interest Income               | 952                | 533                | -                  | 533                | 300              |
| Transfer - From Inter-Fund    | 213,841            | 196,450            | 273,725            | 273,725            | 288,142          |
| <b>Total Revenues</b>         | <b>386,391</b>     | <b>263,681</b>     | <b>338,725</b>     | <b>425,368</b>     | <b>353,442</b>   |
| <b>Expenditures</b>           |                    |                    |                    |                    |                  |
| Personnel                     | 210,024            | 189,870            | 202,900            | 202,873            | 197,000          |
| Supplies                      | 44,188             | 47,391             | 44,055             | 61,384             | 44,055           |
| Contractual Services          | 114,730            | 91,945             | 86,370             | 91,660             | 86,370           |
| Capital                       | -                  | -                  | -                  | -                  | -                |
| <b>Total Expenditures</b>     | <b>368,942</b>     | <b>329,206</b>     | <b>333,325</b>     | <b>355,916</b>     | <b>327,425</b>   |
| <b>Over/(Under)</b>           | <b>17,449</b>      | <b>(65,525)</b>    | <b>5,400</b>       | <b>69,451</b>      | <b>26,017</b>    |
| <b>Ending Fund Balance</b>    | <b>\$ 990</b>      | <b>\$ (64,535)</b> | <b>\$ (59,135)</b> | <b>\$ 4,916</b>    | <b>\$ 30,933</b> |

# Chandor Gardens



## Positions within the Department

|                      | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|----------------------|-------------|-------------|-------------|-------------|
| 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>4</b>    | <b>4</b>    | <b>4</b>    | <b>4</b>    |

## Core Responsibilities

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.

## Strategic Goals and Priorities

- Maintain affiliation with the American Public Gardens Association (APGA) to draw tourism and attention to the destination via promotion and advertisement marketed by the American Public Gardens Association.
- Collaborate with internal and external resources to remove invasive species and widen trail pathway inside the Chandor Gardens Nature Trail.
- Increase conservation initiatives by planting native species in the Chandor Garden Nature Trail.
- Create an interactive experience for children visiting Chandor Gardens by creating a scavenger hunt that changes periodically, by the end of fiscal year 2026.

# Chandor Gardens

- Expand the annual Keep Weatherford Beautiful Trash-Off event by attracting more community participation than in the previous fiscal year.
- Ongoing - Continue to keep historical preservation of the mansion and garden at the highest quality level possible.
- 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.

## Key Initiatives and Objectives

| Objective  | City Focus Area | Measure                      | FY 24 | FY25 Target | FY26 Goal |
|--|-----------------|------------------------------|-------|-------------|-----------|
| Increase visibility and marketability of Chandor Gardens by maintaining APGA affiliation and promoting guided tours to boost photo sessions and facility rentals.                                      | Marketability   | Facility Rentals             | 347   | 350         | 360       |
|  |                 | Photo Sessions               | 198   | 200         | 205       |
| Maintain and redesign current seasonal color beds to include more perennial color and therefore cut down on Agricultural and Botanical costs and manpower to replant.                                  | Infrastructure  | Acreage Maintained           | 3.5   | 3.5         | 3.5       |
| We want to create a scavenger hunt that changes periodically to create public excitement and draw more admission revenues from increased visitation.   | Marketability   | Garden Admissions            | 2120  | 2733        | 2900      |
| Prioritize staff development by scheduling staff to take separate tours with the Master Gardeners and the Foundation to hear historical stories from different subject matter experts on the property. | Communicate     | Garden Tours (docent guided) | 17    | 18          | 20        |

# Chandor Gardens

## Recent Accomplishments

- Exposed and repaired several leaks through pressure testing including a substantial leak in galvanized city water line contributing to extremely high utility bill.
- Automated pond and fountain refill systems with use of float valves.
- Demolished old overlook deck.
- Designed and rebuilt overlook deck.
- Installed new pump system on koi ponds to increase flow and aeration.
- Refurbished moon gate.
- Installed Douglas Chandor statue and pedestal.
- Installed fresh granite and marble in pathways and flowerbeds.
- The mansion is now exclusively reserved for meetings to help alleviate wear and tear. Private parties and events now take place in the outdoor gardens.
- Successfully cross trained all event staff to be able to work all events, Chandor Gardens, and at the main Parks Office.

## Expenditure Breakdown

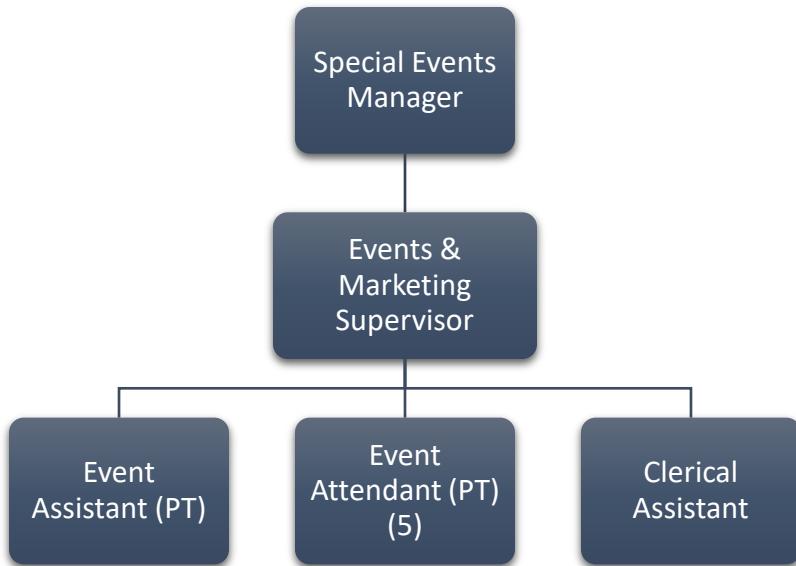
|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | 210,024                | 189,870                | 202,900                | 202,873                    | 197,000                 |
| Supplies     | 44,188                 | 47,391                 | 44,055                 | 61,384                     | 44,055                  |
| Contractual  | 114,730                | 91,945                 | 86,370                 | 91,660                     | 86,370                  |
| Capital      | -                      | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 368,942</b>      | <b>\$ 329,206</b>      | <b>\$ 333,325</b>      | <b>\$ 355,916</b>          | <b>\$ 327,425</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<br>FY23    | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26   |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Beginning Fund Balance</b> | \$ 40,026         | \$ 115,863        | \$ 227,116        | \$ 227,116        | \$ 341,394        |
| <b>Revenues</b>               |                   |                   |                   |                   |                   |
| Fee - Facility Rental         | 3,466             | 4,198             | 5,000             | 4,653             | 5,000             |
| Fee - First Monday Rentals    | 143,053           | 152,932           | 150,000           | 153,805           | 150,000           |
| Fee - Event Sponsorship       | 30,500            | 37,250            | 30,000            | 24,000            | 30,000            |
| Sale - Goods                  | 2,045             | 2,323             | 2,000             | 2,202             | 2,000             |
| Interest Income               | 267               | 165               | 3,156             | 1,356             | 5,200             |
| Transfer - From Inter-Fund    | 208,524           | 885,000           | 970,000           | 970,000           | 970,000           |
| <b>Total Revenues</b>         | <b>387,855</b>    | <b>1,081,868</b>  | <b>1,160,156</b>  | <b>1,156,017</b>  | <b>1,162,200</b>  |
| <b>Expenditures</b>           |                   |                   |                   |                   |                   |
| Personnel                     | 59,340            | 271,970           | 395,000           | 335,879           | 417,200           |
| Supplies                      | 86,017            | 12,132            | 29,000            | 24,135            | 19,000            |
| Contractual Services          | 166,661           | 86,527            | 108,811           | 88,350            | 125,648           |
| Events:                       |                   |                   |                   |                   |                   |
| Holiday in the Park           | -                 | 176,499           | 209,450           | 176,499           | 209,450           |
| Spark in the Park             | -                 | 199,166           | 188,800           | 188,800           | 198,800           |
| Monster Bash                  | -                 | 77,513            | 79,000            | 79,000            | 79,000            |
| First Monday                  | -                 | 40,254            | 44,750            | 35,380            | 44,750            |
| Jack-O-Lantern Nights         | -                 | 29,327            | 35,000            | 35,000            | 35,000            |
| Concerts in the Park          | -                 | 30,348            | 30,000            | 30,000            | 30,000            |
| Barnyard                      | -                 | 25,000            | 25,000            | 25,000            | 25,000            |
| Kidz Fishing Derby            | -                 | 5,903             | 5,970             | 5,970             | 5,970             |
| Spring Fling                  | -                 | 3,774             | 5,675             | 5,675             | 5,675             |
| Movies in the Park            | -                 | 9,526             | 9,250             | 9,250             | 9,250             |
| Lounge Nights                 | -                 | 2,676             | 2,800             | 2,800             | 2,800             |
| <b>Total Expenditures</b>     | <b>312,018</b>    | <b>970,615</b>    | <b>1,168,506</b>  | <b>1,041,739</b>  | <b>1,207,543</b>  |
| <b>Over/(Under)</b>           | <b>75,837</b>     | <b>111,253</b>    | <b>(8,350)</b>    | <b>114,278</b>    | <b>(45,343)</b>   |
| <b>Ending Fund Balance</b>    | <b>\$ 115,863</b> | <b>\$ 227,116</b> | <b>\$ 218,766</b> | <b>\$ 341,394</b> | <b>\$ 296,051</b> |

# Special Events



## Positions Within the Department

|                                 | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> |
|---------------------------------|-------------|-------------|-------------|-------------|
| Special Events Manager          | 1           | 1           | 1           | 1           |
| Events and Marketing Supervisor | 1           | 1           | 1           | 1           |
| Special Events Coordinator      | 0           | 0           | 0           | 0           |
| Event Attendant (PT)            | 5           | 5           | 5           | 5           |
| Event Assistant (PT)            | 1           | 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>    |

## Core Responsibilities

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.

## Strategic Goals and Priorities

- Ensure consistent quality at our high-demand events while identifying new growth opportunities for events that still have room to expand.
- Continue strategically promoting Weatherford's events to attract more visitors and strengthen local tourism.

# Special Events

- Enhance staff preparedness for emergency situations by developing and implementing an Active Threat Response Plan, including staff training and scenario-based walkthroughs for high-attendance events.

## Key Initiatives and Objectives

| Objective  | City Focus Area | Measure  | FY24   | FY25 Target | FY26 Goal |
|--|-----------------|--|--------|-------------|-----------|
| Maintain steady community engagement by sustaining Movies in the Park attendance at or above 3,000 attendees per event annually.   | Sustain         | Movies in the Park attendance per event                                  | 3,500  | 3,000       | 3,000     |
| Upgrade electrical infrastructure at Heritage Park Amphitheater to deliver improved lighting options and elevated spectator experiences, aimed at increasing attendance and engagement at Amphitheater events and the Pathway of Lights. | Infrastructure  | Holiday in the Park Pathway of Lights                                    | 10,000 | 10,000      | 10,000    |
| Maintain Spark in the Park attendance at established levels and upgrade event infrastructure by installing cooling units to mitigate overheating, thereby improving attendee experience at summer events.                                | Sustain         | Spark in the Park  | 14,000 | 14,000      | 14,000    |
| Sustain Monster Bash attendance by replacing the haunted hayride with a haunted maze walkthrough to reduce wait times and improve attendee experience.   | Sustain         | Monster Bash   | 8,000  | 8,000       | 8,000     |
| Increase average attendance for the Concert Series events from 3,000 to 3,500 attendees per event by implementing enhanced marketing strategies, improving event programming, and optimizing the attendee experience.                    | Growth          | Concert Series   | 3,000  | 3,000       | 3,500     |
| Achieve a sell-out of Jack-o'-Lantern Nights tickets through targeted marketing techniques and establish a waitlist to manage additional demand.   | Marketability   | Jack-O'-Lantern Nights Sold Tickets<br>Kids 6 and under are not ticketed | 1,180  | 1,294       | Est 1,300 |

# Special Events

## Recent Accomplishments

- Spark in the Park 2024 achieved maximum attendance, demonstrating our ability to efficiently manage and maintain a secure event space.
- To reduce long wait times at the Monster Bash Haunted Hayride, the attraction was redesigned as a walk-through experience. This change cut wait times by over 50%, allowing all guests—many twice—to enjoy the event. Feedback was overwhelmingly positive, with attendees praising the improved flow and immersive atmosphere. This year, we redesigned the Parks Guide into a more user-friendly community calendar format. While still featuring our events, programs, and parks information, it now also includes Weatherford ISD school closures, major city events, and holidays—making it a more practical, year-round resource.
- We strategically increased the number of available tickets for Jack-O'-Lantern Nights while maintaining a comfortable event capacity. Since children ages 7 and under are not ticketed, our actual attendance includes a significant number of additional guests. The adjustment allowed us to welcome more families without compromising the experience of the event.
- To enhance overall security at events and provide year-round protection for Heritage Park, a comprehensive security camera system was installed throughout the grounds. This upgrade helps deter graffiti, vandalism, and other unwanted activities while supporting increased public safety for both visitors and staff.

## Expenditure Breakdown

|              | <b>FY23<br/>Actual</b> | <b>FY24<br/>Actual</b> | <b>FY25<br/>Budget</b> | <b>FY25<br/>Projection</b> | <b>FY26<br/>Adopted</b> |
|--------------|------------------------|------------------------|------------------------|----------------------------|-------------------------|
| Personnel    | 59,340                 | 271,970                | 395,000                | 335,879                    | 417,200                 |
| Supplies     | 86,017                 | 12,132                 | 29,000                 | 24,135                     | 19,000                  |
| Contractual  | 166,661                | 686,514                | 744,506                | 681,724                    | 771,343                 |
| Capital      | -                      | -                      | -                      | -                          | -                       |
| <b>Total</b> | <b>\$ 312,018</b>      | <b>\$ 970,615</b>      | <b>\$1,168,506</b>     | <b>\$1,041,739</b>         | <b>\$1,207,543</b>      |

## Budget Package

| <b>Description</b>          | <b>Ongoing</b>   | <b>One-Time</b>  | <b>Total</b>     |
|-----------------------------|------------------|------------------|------------------|
| Spark in the Park Fireworks | 20,000           | -                | 20,000           |
| Downtown lighting           | -                | 15,387           | 15,387           |
| <b>Total</b>                | <b>\$ 20,000</b> | <b>\$ 15,387</b> | <b>\$ 35,387</b> |

# Grants Fund

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

|                               | Actual<br>FY23 | Actual<br>FY24  | Adopted<br>FY25 | Projected<br>FY25 | Adopted<br>FY26 |
|-------------------------------|----------------|-----------------|-----------------|-------------------|-----------------|
| <b>Beginning Fund Balance</b> | \$ -           | \$ 8            | \$ (645)        | \$ (645)          | \$ -            |
| <b>Revenues</b>               |                |                 |                 |                   |                 |
| Grants - Federal              | -              | 10,052          | 9,000           | 9,000             | 9,000           |
| Grants - State                | 3,853          | 9,823           | 4,000           | 10,379            | 4,000           |
| <b>Total Revenues</b>         | <b>3,853</b>   | <b>19,875</b>   | <b>13,000</b>   | <b>19,379</b>     | <b>13,000</b>   |
| <b>Expenditures</b>           |                |                 |                 |                   |                 |
| LEOSE                         | 3,845          | 9,823           | 4,000           | 4,000             | 4,000           |
| Bulletproof Vest              | -              | 10,705          | 9,000           | 14,734            | 9,000           |
| <b>Total Expenditures</b>     | <b>3,845</b>   | <b>20,528</b>   | <b>13,000</b>   | <b>18,734</b>     | <b>13,000</b>   |
| <b>Over/(Under)</b>           | <b>8</b>       | <b>(653)</b>    | <b>-</b>        | <b>645</b>        | <b>-</b>        |
| <b>Ending Fund Balance</b>    | <b>\$ 8</b>    | <b>\$ (645)</b> | <b>\$ (645)</b> | <b>\$ -</b>       | <b>\$ -</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<br>FY23    | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26   |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 40,140</b>  | <b>\$ 118,920</b> | <b>\$ 162,674</b> | <b>\$ 162,674</b> | <b>\$ 103,625</b> |
| <b>Revenues</b>               |                   |                   |                   |                   |                   |
| Miscellaneous                 | 85,488            | 41,203            | 10,000            | 49,126            | 10,000            |
| Interest Income               | 902               | 2,551             | 2,000             | 4,149             | 4,500             |
| <b>Total Revenues</b>         | <b>86,390</b>     | <b>43,753</b>     | <b>12,000</b>     | <b>53,275</b>     | <b>14,500</b>     |
| <b>Expenditures</b>           |                   |                   |                   |                   |                   |
| Supplies                      | 5,110             | -                 | 80,000            | 112,324           | -                 |
| Contractual Services          | 2,500             | -                 | 2,000             | -                 | 2,000             |
| Capital                       | -                 | -                 | 25,000            | -                 | 25,000            |
| <b>Total Expenditures</b>     | <b>7,610</b>      | <b>-</b>          | <b>107,000</b>    | <b>112,324</b>    | <b>27,000</b>     |
| <b>Over/(Under)</b>           | <b>78,780</b>     | <b>43,753</b>     | <b>(95,000)</b>   | <b>(59,049)</b>   | <b>(12,500)</b>   |
| <b>Ending Fund Balance</b>    | <b>\$ 118,920</b> | <b>\$ 162,674</b> | <b>\$ 67,674</b>  | <b>\$ 103,625</b> | <b>\$ 91,125</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<br>FY23   | Actual<br>FY24   | Adopted<br>FY25  | Projected<br>FY25 | Adopted<br>FY26  |
|-------------------------------|------------------|------------------|------------------|-------------------|------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 29,729</b> | <b>\$ 42,384</b> | <b>\$ 60,300</b> | <b>\$ 60,300</b>  | <b>\$ 60,567</b> |
| <b>Revenues</b>               |                  |                  |                  |                   |                  |
| Miscellaneous                 | 9,923            | 5,147            | 10,000           | 3,829             | 10,000           |
| Sale-Fixed Asset              | 8,737            | 12,667           | -                | -                 | -                |
| Interest Income               | 671              | 1,007            | 500              | 899               | 1,800            |
| <b>Total Revenues</b>         | <b>19,331</b>    | <b>18,821</b>    | <b>10,500</b>    | <b>4,728</b>      | <b>11,800</b>    |
| <b>Expenditures</b>           |                  |                  |                  |                   |                  |
| Personnel                     | -                | -                | -                | -                 | -                |
| Supplies                      | 5,854            | -                | -                | 1,778             | -                |
| Contractual Services          | 822              | 905              | 10,000           | 2,683             | 10,000           |
| Capital                       | -                | -                | -                | -                 | -                |
| <b>Total Expenditures</b>     | <b>6,676</b>     | <b>905</b>       | <b>10,000</b>    | <b>4,461</b>      | <b>10,000</b>    |
| <b>Over/(Under)</b>           | <b>12,655</b>    | <b>17,916</b>    | <b>500</b>       | <b>267</b>        | <b>1,800</b>     |
| <b>Ending Fund Balance</b>    | <b>\$ 42,384</b> | <b>\$ 60,300</b> | <b>\$ 60,800</b> | <b>\$ 60,567</b>  | <b>\$ 62,367</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<br>FY23   | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26   |
|-------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Beginning Fund Balance</b> | <b>\$107,964</b> | <b>\$ 146,525</b> | <b>\$ 135,596</b> | <b>\$ 135,596</b> | <b>\$ 126,285</b> |
| <b>Revenues</b>               |                  |                   |                   |                   |                   |
| Taxes - PEG Fees              | 38,266           | 41,422            | 40,000            | 31,287            | 40,000            |
| Interest Income               | 3,093            | 5,100             | 2,000             | 4,027             | 4,300             |
| <b>Total Revenues</b>         | <b>41,359</b>    | <b>46,522</b>     | <b>42,000</b>     | <b>35,314</b>     | <b>44,300</b>     |
| <b>Expenditures</b>           |                  |                   |                   |                   |                   |
| Personnel                     | -                | -                 | -                 | -                 | -                 |
| Supplies                      | 2,798            | 13,781            | -                 | -                 | -                 |
| Contractual Services          | -                | 14,537            | 20,000            | 44,625            | 20,000            |
| Capital                       | -                | 29,132            | -                 | -                 | -                 |
| <b>Total Expenditures</b>     | <b>2,798</b>     | <b>57,450</b>     | <b>20,000</b>     | <b>44,625</b>     | <b>20,000</b>     |
| <b>Over/(Under)</b>           | <b>38,561</b>    | <b>(10,929)</b>   | <b>22,000</b>     | <b>(9,312)</b>    | <b>24,300</b>     |
| <b>Ending Fund Balance</b>    | <b>\$146,525</b> | <b>\$ 135,596</b> | <b>\$ 157,596</b> | <b>\$ 126,285</b> | <b>\$ 150,585</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<br>FY23   | Actual<br>FY24   | Adopted<br>FY25  | Projected<br>FY25 | Adopted<br>FY26  |
|-------------------------------|------------------|------------------|------------------|-------------------|------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 48,851</b> | <b>\$ 55,746</b> | <b>\$ 56,825</b> | <b>\$ 56,825</b>  | <b>\$ 64,847</b> |
| <b>Revenues</b>               |                  |                  |                  |                   |                  |
| Fee - Fines                   | 6,877            | 7,101            | 7,000            | 6,690             | 7,000            |
| Interest Income               | 2,207            | 2,849            | 1,000            | 2,257             | 1,800            |
| <b>Total Revenues</b>         | <b>9,084</b>     | <b>9,950</b>     | <b>8,000</b>     | <b>8,947</b>      | <b>8,800</b>     |
| <b>Expenditures</b>           |                  |                  |                  |                   |                  |
| Supplies                      | 539              | 3,740            | 1,000            | 400               | 2,000            |
| Contractual Services          | 1,650            | 5,131            | 18,725           | 525               | 23,935           |
| <b>Total Expenditures</b>     | <b>2,189</b>     | <b>8,871</b>     | <b>19,725</b>    | <b>925</b>        | <b>25,935</b>    |
| <b>Over/(Under)</b>           | <b>6,895</b>     | <b>1,079</b>     | <b>(11,725)</b>  | <b>8,022</b>      | <b>(17,135)</b>  |
| <b>Ending Fund Balance</b>    | <b>\$ 55,746</b> | <b>\$ 56,825</b> | <b>\$ 45,100</b> | <b>\$ 64,847</b>  | <b>\$ 47,712</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<br>FY23   | Actual<br>FY24   | Adopted<br>FY25  | Projected<br>FY25 | Adopted<br>FY26  |
|-------------------------------|------------------|------------------|------------------|-------------------|------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 34,903</b> | <b>\$ 44,764</b> | <b>\$ 55,524</b> | <b>\$ 55,524</b>  | <b>\$ 57,682</b> |
| <b>Revenues</b>               |                  |                  |                  |                   |                  |
| Fee - Fines                   | 8,303            | 8,607            | 8,500            | 8,215             | 8,500            |
| Interest Income               | 1,558            | 2,153            | 1,000            | 1,755             | 1,800            |
| <b>Total Revenues</b>         | <b>9,861</b>     | <b>10,760</b>    | <b>9,500</b>     | <b>9,970</b>      | <b>10,300</b>    |
| <b>Expenditures</b>           |                  |                  |                  |                   |                  |
| Personnel                     | -                | -                | -                | -                 | -                |
| Supplies                      | -                | -                | 7,812            | 7,812             | -                |
| Contractual Services          | -                | -                | -                | -                 | -                |
| Capital                       | -                | -                | -                | -                 | -                |
| <b>Total Expenditures</b>     | <b>-</b>         | <b>-</b>         | <b>7,812</b>     | <b>7,812</b>      | <b>-</b>         |
| <b>Over/(Under)</b>           | <b>9,861</b>     | <b>10,760</b>    | <b>1,688</b>     | <b>2,158</b>      | <b>10,300</b>    |
| <b>Ending Fund Balance</b>    | <b>\$ 44,764</b> | <b>\$ 55,524</b> | <b>\$ 57,212</b> | <b>\$ 57,682</b>  | <b>\$ 67,982</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<br>FY23   | Actual<br>FY24   | Adopted<br>FY25  | Projected<br>FY25 | Adopted<br>FY26  |
|-------------------------------|------------------|------------------|------------------|-------------------|------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 72,080</b> | <b>\$ 68,250</b> | <b>\$ 64,054</b> | <b>\$ 64,054</b>  | <b>\$ 57,398</b> |
| <b>Revenues</b>               |                  |                  |                  |                   |                  |
| Fee - Fines                   | 8,632            | 8,905            | 9,000            | 8,438             | 9,000            |
| Interest Income               | 3,426            | 4,198            | 1,000            | 2,436             | 1,800            |
| <b>Total Revenues</b>         | <b>12,058</b>    | <b>13,103</b>    | <b>10,000</b>    | <b>10,874</b>     | <b>10,800</b>    |
| <b>Expenditures</b>           |                  |                  |                  |                   |                  |
| Personnel                     | 15,888           | 17,299           | 18,000           | 17,531            | 18,900           |
| <b>Total Expenditures</b>     | <b>15,888</b>    | <b>17,299</b>    | <b>18,000</b>    | <b>17,531</b>     | <b>18,900</b>    |
| <b>Over/(Under)</b>           | <b>(3,830)</b>   | <b>(4,196)</b>   | <b>(8,000)</b>   | <b>(6,656)</b>    | <b>(8,100)</b>   |
| <b>Ending Fund Balance</b>    | <b>\$ 68,250</b> | <b>\$ 64,054</b> | <b>\$ 56,054</b> | <b>\$ 57,398</b>  | <b>\$ 49,298</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<br>FY23 | Actual<br>FY24 | Adopted<br>FY25 | Projected<br>FY25 | Adopted<br>FY26 |
|-------------------------------|----------------|----------------|-----------------|-------------------|-----------------|
| <b>Beginning Fund Balance</b> | \$ 326         | \$ 314         | \$ 489          | \$ 489            | \$ 658          |
| <b>Revenues</b>               |                |                |                 |                   |                 |
| Fee - Fines                   | 168            | 175            | 300             | 169               | 300             |
| <b>Total Revenues</b>         | <b>168</b>     | <b>175</b>     | <b>300</b>      | <b>169</b>        | <b>300</b>      |
| <b>Expenditures</b>           |                |                |                 |                   |                 |
| Supplies                      | 180            | -              | -               | -                 | -               |
| <b>Total Expenditures</b>     | <b>180</b>     | <b>-</b>       | <b>-</b>        | <b>-</b>          | <b>-</b>        |
| <b>Over/(Under)</b>           | <b>(12)</b>    | <b>175</b>     | <b>300</b>      | <b>169</b>        | <b>300</b>      |
| <b>Ending Fund Balance</b>    | <b>\$ 314</b>  | <b>\$ 489</b>  | <b>\$ 789</b>   | <b>\$ 658</b>     | <b>\$ 958</b>   |

# Animal Shelter Fund

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

|                               | Actual<br>FY23    | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26    |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 368,070</b> | <b>\$ 515,749</b> | <b>\$ 803,854</b> | <b>\$ 803,854</b> | <b>\$ 914,348</b>  |
| <b>Revenues</b>               |                   |                   |                   |                   |                    |
| Donations                     | 145,739           | 178,876           | 100,000           | 92,161            | 100,000            |
| Miscellaneous                 | 384               | 126,570           | -                 | 380               | -                  |
| Interest Income               | 23,443            | 32,095            | 22,000            | 34,402            | 26,000             |
| <b>Total Revenues</b>         | <b>169,566</b>    | <b>337,541</b>    | <b>122,000</b>    | <b>126,943</b>    | <b>126,000</b>     |
| <b>Expenditures</b>           |                   |                   |                   |                   |                    |
| Supplies                      | -                 | 11,098            | -                 | 1,674             | -                  |
| Contractual Services          | 5,526             | 9,257             | 20,000            | 14,776            | 20,000             |
| Capital                       | 16,361            | 29,080            | -                 | -                 | -                  |
| <b>Total Expenditures</b>     | <b>21,887</b>     | <b>49,435</b>     | <b>20,000</b>     | <b>16,450</b>     | <b>20,000</b>      |
| <b>Over/(Under)</b>           | <b>147,679</b>    | <b>288,105</b>    | <b>102,000</b>    | <b>110,493</b>    | <b>106,000</b>     |
| <b>Ending Fund Balance</b>    | <b>\$ 515,749</b> | <b>\$ 803,854</b> | <b>\$ 905,854</b> | <b>\$ 914,348</b> | <b>\$1,020,348</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<br>FY23    | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26   |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 193,070</b> | <b>\$ 209,150</b> | <b>\$ 225,801</b> | <b>\$ 225,801</b> | <b>\$ 230,464</b> |
| <b>Revenues</b>               |                   |                   |                   |                   |                   |
| Grants - State                | -                 | -                 | -                 | -                 | -                 |
| Fee - Copies, Cert, Photo     | 3,481             | 6,633             | 5,500             | 6,914             | 5,500             |
| Donations                     | 27,768            | 16,305            | 15,000            | 1,098             | 15,000            |
| Sale - Library                | 697               | 1,320             | 2,500             | 4,912             | 2,500             |
| Interest Income               | 8,921             | 11,044            | 6,000             | 8,636             | 6,900             |
| Transfer - From Inter-Fund    | 2,325             | 2,732             | 2,500             | 2,500             | 2,500             |
| <b>Total Revenues</b>         | <b>43,192</b>     | <b>38,034</b>     | <b>31,500</b>     | <b>24,060</b>     | <b>32,400</b>     |
| <b>Expenditures</b>           |                   |                   |                   |                   |                   |
| Personnel                     | -                 | -                 | -                 | -                 | -                 |
| Supplies                      | 14,343            | 14,246            | 8,500             | 14,838            | 8,500             |
| Contractual Services          | 12,769            | 7,138             | 14,050            | 4,559             | 14,050            |
| Capital                       | -                 | -                 | -                 | -                 | -                 |
| <b>Total Expenditures</b>     | <b>27,112</b>     | <b>21,383</b>     | <b>22,550</b>     | <b>19,397</b>     | <b>22,550</b>     |
| <b>Over/(Under)</b>           | <b>16,080</b>     | <b>16,651</b>     | <b>8,950</b>      | <b>4,663</b>      | <b>9,850</b>      |
| <b>Ending Fund Balance</b>    | <b>\$ 209,150</b> | <b>\$ 225,801</b> | <b>\$ 234,751</b> | <b>\$ 230,464</b> | <b>\$ 240,314</b> |

## 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<br>FY23   | Actual<br>FY24   | Adopted<br>FY25  | Projected<br>FY25 | Adopted<br>FY26  |
|-------------------------------|------------------|------------------|------------------|-------------------|------------------|
| <b>Beginning Fund Balance</b> | \$ 50,000        | \$ 50,000        | \$ 50,000        | \$ 50,000         | \$ 50,000        |
| <b>Revenues</b>               |                  |                  |                  |                   |                  |
| Interest Income               | 2,325            | 2,732            | 2,500            | 2,043             | 1,500            |
| <b>Total Revenues</b>         | <b>2,325</b>     | <b>2,732</b>     | <b>2,500</b>     | <b>2,043</b>      | <b>1,500</b>     |
| <b>Expenditures</b>           |                  |                  |                  |                   |                  |
| Contractual Services          | 2,325            | 2,732            | 2,500            | 2,043             | 1,500            |
| <b>Total Expenditures</b>     | <b>2,325</b>     | <b>2,732</b>     | <b>2,500</b>     | <b>2,043</b>      | <b>1,500</b>     |
| <b>Over/(Under)</b>           | -                | -                | -                | -                 | -                |
| <b>Ending Fund Balance</b>    | <b>\$ 50,000</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 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 231 vehicles on this schedule.

|                                  | Actual<br>FY23      | Actual<br>FY24      | Adopted<br>FY25     | Projected<br>FY25   | Adopted<br>FY26     |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Working Capital</b> | \$ 2,860,296        | \$ 3,927,461        | \$ 5,232,526        | \$ 5,232,526        | \$ 5,036,410        |
| <b>Revenues</b>                  |                     |                     |                     |                     |                     |
| Interest Income                  | 125,794             | 197,526             | 78,000              | 232,913             | 78,000              |
| Chargebacks                      | 2,201,214           | 2,352,001           | 2,000,000           | 2,000,000           | 2,000,000           |
| Animal Services                  | 5,820               | 16,935              | 26,378              | 26,378              | 29,898              |
| DS                               | 21,234              | 11,480              | 5,926               | 5,926               | -                   |
| Emergency Management             | 14,061              | 17,850              | 17,850              | 17,850              | 17,850              |
| Fire                             | 723,600             | 1,068,889           | 304,596             | 304,596             | 242,016             |
| Information Technology           | 741,871             | 625,871             | 625,871             | 625,871             | 625,871             |
| Facilities                       | 8,537               | 8,537               | 8,537               | 8,537               | 8,537               |
| Parks                            | 55,351              | 40,925              | 62,551              | 62,551              | 32,368              |
| Police                           | 425,000             | 326,248             | 626,926             | 626,926             | 759,543             |
| Public Works                     | 205,740             | 235,266             | 261,083             | 261,083             | 283,916             |
| <b>Total Revenues</b>            | <b>2,327,008</b>    | <b>2,549,527</b>    | <b>2,078,000</b>    | <b>2,232,913</b>    | <b>2,078,000</b>    |
| <b>Expenditures</b>              |                     |                     |                     |                     |                     |
| Animal Services                  | -                   | 56,888              | 16,500              | 15,943              | -                   |
| Information Technology           | 379,455             | 316,724             | 671,178             | 506,960             | 625,781             |
| DS                               | -                   | -                   | 30,000              | 29,421              | -                   |
| Fire                             | 33,567              | -                   | 1,303,174           | 1,288,960           | -                   |
| Parks                            | 59,210              | 11,565              | 97,732              | 90,591              | 108,558             |
| Police                           | 401,135             | 686,642             | 328,289             | 336,654             | 753,660             |
| PW                               | 386,476             | 172,643             | 160,500             | 160,500             | 381,825             |
| <b>Total Expenditures</b>        | <b>1,259,843</b>    | <b>1,244,461</b>    | <b>2,590,873</b>    | <b>2,429,029</b>    | <b>1,869,824</b>    |
| <b>Over/(Under)</b>              | <b>1,067,165</b>    | <b>1,305,065</b>    | <b>(512,873)</b>    | <b>(196,116)</b>    | <b>208,176</b>      |
| <b>Ending Working Capital</b>    | <b>\$ 3,927,461</b> | <b>\$ 5,232,526</b> | <b>\$ 4,719,653</b> | <b>\$ 5,036,410</b> | <b>\$ 5,244,586</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 an "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 and again in June 2025, Standard & Poor's once again reaffirmed the City's rating of "AA" with a stable outlook.

Since Winter Storm Uri, the Utility System's financial stability has gone through extensive monitoring and numerous credit reviews. Within days of Winter Storm Uri, S&P Global Ratings put a number of municipal utilities, including Weatherford, on a credit watch with negative implications. By April of 2021 we were notified that the Utility System was going have a credit rating review, the results of that review reaffirmed a rating of A+/credit watch negative. In July of 2021, The Utility System underwent yet another credit rating review, this time slight upgrade to A+/negative outlook which stuck until July 2022 when outlook was finally upgraded to stable. In January 2024, the Utility Systems A+ rating was reaffirmed but this upgraded to a positive outlook. And finally in June 2025, the Utility Systems rating was raised to a AA- 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 reimbursed was \$52,443,517.

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

# General Debt Service Fund

|                                | Actual<br>FY23       | Actual<br>FY24       | Adopted<br>FY25      | Projected<br>FY25    | Adopted<br>FY26     |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| <b>Beginning Fund Balance</b>  | <b>\$ 15,693,149</b> | <b>\$ 15,326,088</b> | <b>\$ 12,973,014</b> | <b>\$ 12,973,014</b> | <b>\$ 9,105,133</b> |
| <b>Revenues</b>                |                      |                      |                      |                      |                     |
| Taxes - Current Property       | 4,096,738            | 3,957,058            | 4,283,123            | 4,178,284            | 4,440,360           |
| Taxes - Delinquent Property    | 6,517                | 26,656               | 21,000               | 21,132               | 21,000              |
| Taxes - Penalty & Interest     | 21,355               | 23,654               | 23,000               | 12,171               | 23,000              |
| Interest Income                | 538,321              | 478,140              | 331,000              | 500,041              | 353,000             |
| Net Chg In Fair Value - Invest | 126,685              | 191,200              | -                    | 25,400               | -                   |
| Transfer - From Inter-Fund     | 750,000              | 750,000              | 750,000              | 750,000              | 250,000             |
| Reimbursement from TxDOT       | 3,496,235            | 1,869,173            | -                    | -                    | -                   |
| <b>Total Revenues</b>          | <b>9,035,852</b>     | <b>7,295,881</b>     | <b>5,408,123</b>     | <b>5,487,028</b>     | <b>5,087,360</b>    |
| <b>Expenditures</b>            |                      |                      |                      |                      |                     |
| Interest                       | 1,904,681            | 2,068,373            | 1,773,576            | 1,773,575            | 1,475,697           |
| Issuance Costs                 | -                    | -                    | -                    | -                    | -                   |
| Fiscal Agent Fees              | 1,500                | 2,000                | 4,000                | 2,750                | 4,000               |
| Lease Purchase                 | 71,732               | 73,583               | 75,481               | 73,583               | 77,430              |
| New Debt Issuance              | -                    | -                    | -                    | -                    | -                   |
| Principle Retirement           | 7,425,000            | 7,505,000            | 7,055,000            | 7,505,000            | 7,925,000           |
| <b>Total Expenditures</b>      | <b>9,402,913</b>     | <b>9,648,956</b>     | <b>8,908,057</b>     | <b>9,354,908</b>     | <b>9,482,127</b>    |
| <b>Over/(Under)</b>            | <b>(367,061)</b>     | <b>(2,353,074)</b>   | <b>(3,499,934)</b>   | <b>(3,867,881)</b>   | <b>(4,394,767)</b>  |
| <b>Ending Fund Balance</b>     | <b>\$ 15,326,088</b> | <b>\$ 12,973,014</b> | <b>\$ 9,473,080</b>  | <b>\$ 9,105,133</b>  | <b>\$ 4,710,366</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%.

### 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

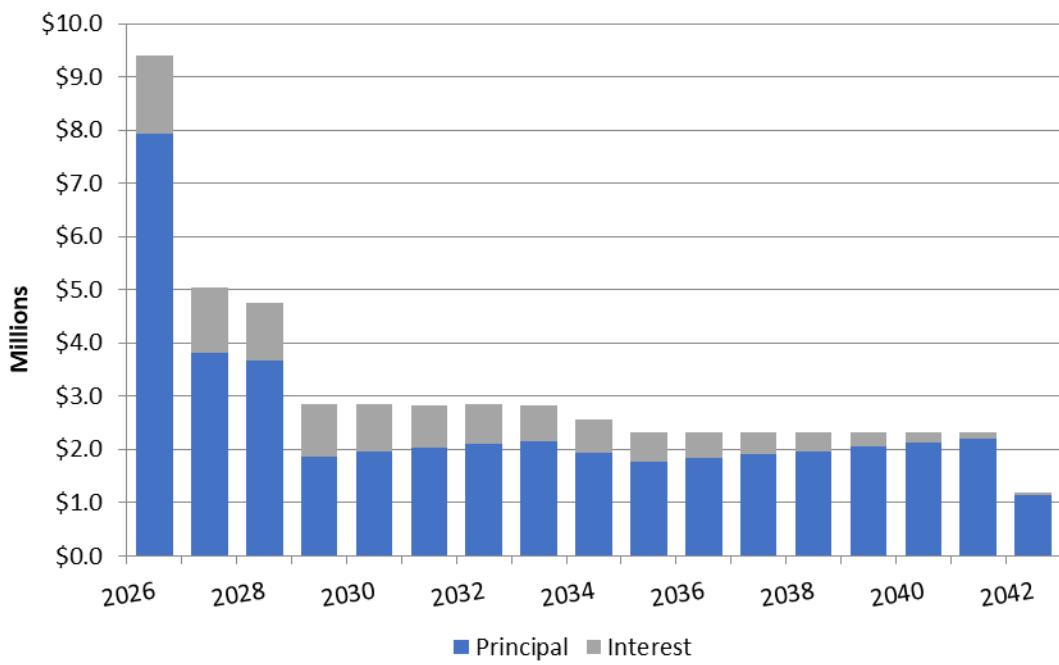
| Description                      | Principal         | Interest          | Total             |
|----------------------------------|-------------------|-------------------|-------------------|
| Series 2014 G.O. Refunding Bonds | \$ 1,440,000      | \$ 58,200         | \$ 1,498,200      |
| Series 2018 G.O. Refunding Bonds | 945,000           | 26,021            | 971,021           |
| Series 2020 G.O. Refunding Bonds | 11,715,000        | 848,541           | 12,563,541        |
| Series 2021 C.O. Bonds           | 15,545,000        | 2,713,303         | 18,258,303        |
| Series 2023 C.O. Bonds           | 12,820,000        | 7,311,003         | 20,131,003        |
| <b>Total Bonded Requirements</b> | <b>42,465,000</b> | <b>10,957,068</b> | <b>53,422,068</b> |

#### Current Lease Requirements

|                                 |                      |                      |                      |
|---------------------------------|----------------------|----------------------|----------------------|
| SunTrust Energy                 | 77,430               | 4,047                | 81,477               |
| <b>Total Lease Requirements</b> | <b>77,430</b>        | <b>4,047</b>         | <b>81,477</b>        |
| <b>Total General Debt</b>       | <b>\$ 42,542,430</b> | <b>\$ 10,961,115</b> | <b>\$ 53,503,545</b> |

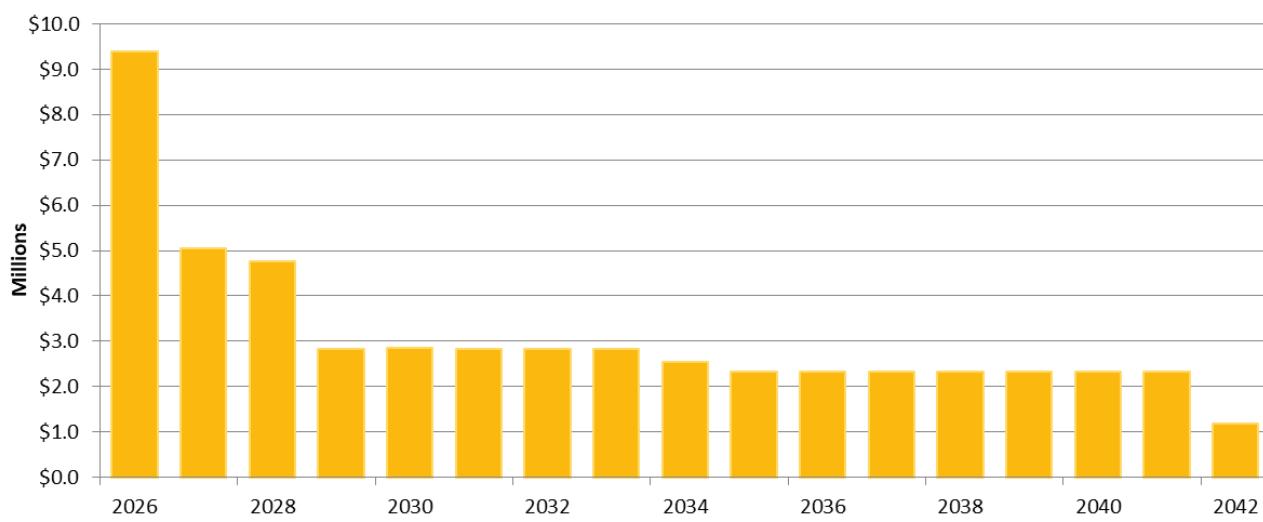
## Principal & Interest Requirements

| Fiscal Year  | Principal 3/1        | Interest 3/1        | Interest 9/1        | Total                |
|--------------|----------------------|---------------------|---------------------|----------------------|
| 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>\$ 42,465,000</b> | <b>\$ 5,885,620</b> | <b>\$ 5,071,448</b> | <b>\$ 53,422,068</b> |



## Annual Debt Services Requirement – By Issue

| Fiscal<br>Year | GO<br>Series 2014   | GO<br>Series 2018 | GO<br>Series 2020    | CO<br>Series 2021    | CO<br>Series 2023    | Total                |
|----------------|---------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
| 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            | 5,047,545            |
| 2028           | -                   | 182,313           | 2,258,081            | 1,138,744            | 1,186,056            | 4,765,194            |
| 2029           | -                   | -                 | 516,481              | 1,139,444            | 1,183,494            | 2,839,419            |
| 2030           | -                   | -                 | 518,281              | 1,143,644            | 1,183,831            | 2,845,756            |
| 2031           | -                   | -                 | 514,381              | 1,140,944            | 1,182,213            | 2,837,538            |
| 2032           | -                   | -                 | 514,831              | 1,141,944            | 1,183,484            | 2,840,259            |
| 2033           | -                   | -                 | 514,831              | 1,140,031            | 1,182,450            | 2,837,313            |
| 2034           | -                   | -                 | 227,391              | 1,140,294            | 1,183,950            | 2,551,634            |
| 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>\$ 1,498,200</b> | <b>\$ 971,021</b> | <b>\$ 12,563,541</b> | <b>\$ 18,258,303</b> | <b>\$ 20,131,003</b> | <b>\$ 53,422,068</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 FY26 budget is \$3.8 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.



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# General Capital Projects Fund

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

|                               | Actual<br>FY23      | Actual<br>FY24      | Adopted<br>FY25     | Projected<br>FY25   | Adopted<br>FY26     |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Fund Balance</b> | \$ 3,111,699        | \$ 3,302,351        | \$ 3,240,343        | \$ 3,240,343        | \$ 2,582,143        |
| <b>Revenues</b>               |                     |                     |                     |                     |                     |
| Grants - State                | 198,206             | 567,768             | 1,190,000           | 146,487             | 1,793,513           |
| Royalties                     | -                   | 129                 | -                   | 121                 | -                   |
| Interest Income               | 96,415              | 190,652             | -                   | 159,526             | 120,500             |
| Net Chg in Fair Value         | -                   | 1,200               | -                   | -                   | -                   |
| Sale of Capital Asset         | -                   | 3,000,000           | -                   | -                   | -                   |
| Proceeds from Bonds/Notes     | 13,400,996          | -                   | -                   | -                   | -                   |
| Miscellaneous                 | 16,500              | 2,362               | -                   | -                   | -                   |
| Transfer - General Fund       | 3,600,000           | 2,933,218           | 2,602,600           | 2,500,000           | 3,950,000           |
| <b>Total Revenues</b>         | <b>17,312,117</b>   | <b>6,695,329</b>    | <b>3,792,600</b>    | <b>2,806,134</b>    | <b>5,864,013</b>    |
| <b>Expenditures</b>           |                     |                     |                     |                     |                     |
| General                       | 13,877,105          | 2,377,634           | -                   | -                   | 100,000             |
| Parks                         | -                   | 162,818             | -                   | -                   | -                   |
| Animal Shelter Phase I        | -                   | -                   | 1,100,000           | 825,000             | 375,000             |
| Public Safety Building        | 1,547,917           | -                   | -                   | -                   | -                   |
| GROW Project                  | 27,059              | -                   | -                   | -                   | -                   |
| City Hall Renovation          | 313,670             | 68,613              | -                   | -                   | -                   |
| Farmers Market Improvements   | -                   | -                   | 205,413             | 205,413             | -                   |
| Fire Station 5 Design         | -                   | -                   | -                   | -                   | 350,000             |
| Fire Station Renovation       | 46,977              | 1,035,173           | 166,092             | 166,092             | -                   |
| Hotel Convention Center       | -                   | -                   | -                   | -                   | -                   |
| NW Quad Improvements          | 138,995             | 1,763,575           | 24,298              | 24,298              | -                   |
| McGratton Skate Park          | -                   | -                   | 188,335             | 188,335             | 1,650,000           |
| Public Works Warehouse        | -                   | -                   | -                   | -                   | 1,500,000           |
| Town Creek Trail Phase III    | 277,536             | 840,880             | 7,781               | 7,781               | -                   |
| US180 Green Ribbon/Icon       | 187,976             | -                   | -                   | -                   | -                   |
| Tin Top & Bethel Ramp Design  | 204,230             | 8,645               | 15,915              | 15,915              | -                   |
| Traffic Signal Improvements   | -                   | -                   | 170,000             | 170,000             | -                   |
| Comprehensive Safety Action P | -                   | -                   | 280,000             | 280,000             | -                   |
| Active Transportation Grant   | -                   | -                   | 1,207,500           | 1,081,500           | -                   |
| Transfer - Debt Service       | 500,000             | 500,000             | 500,000             | 500,000             | -                   |
| <b>Total Expenditures</b>     | <b>17,121,465</b>   | <b>6,757,338</b>    | <b>3,865,334</b>    | <b>3,464,334</b>    | <b>3,975,000</b>    |
| <b>Over/(Under)</b>           | <b>190,652</b>      | <b>(62,009)</b>     | <b>(72,734)</b>     | <b>(658,200)</b>    | <b>1,889,013</b>    |
| <b>Ending Fund Balance</b>    | <b>\$ 3,302,351</b> | <b>\$ 3,240,343</b> | <b>\$ 3,167,609</b> | <b>\$ 2,582,143</b> | <b>\$ 4,471,156</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<br>FY23      | Actual<br>FY24      | Adopted<br>FY25     | Projected<br>FY25   | Adopted<br>FY26     |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Beginning Fund Balance</b> | \$ 1,700,503        | \$ 2,819,743        | \$ 4,467,767        | \$ 4,467,767        | \$ 6,129,541        |
| <b>Revenues</b>               |                     |                     |                     |                     |                     |
| Property Tax Revenue          | 951,458             | 1,370,935           | 1,378,408           | 1,515,751           | 1,627,139           |
| Parker Co Hospital District   | 86,109              | 115,571             | 120,000             | 122,736             | 120,000             |
| Interest Income               | 86,134              | 161,518             | 71,000              | 181,573             | 71,000              |
| <b>Total Revenues</b>         | <b>1,123,700</b>    | <b>1,648,023</b>    | <b>1,569,408</b>    | <b>1,820,061</b>    | <b>1,818,139</b>    |
| <b>Expenditures</b>           |                     |                     |                     |                     |                     |
| Administration                | -                   | -                   | -                   | -                   | 250,000             |
| Projects                      |                     |                     | -                   | -                   | -                   |
| I-20 Ramps at Bethel          | 4,460               | -                   | -                   | -                   | -                   |
| Kirkpatrick                   | -                   | -                   | 527,000             | 158,286             | 270,000             |
| <b>Total Expenditures</b>     | <b>4,460</b>        | <b>-</b>            | <b>527,000</b>      | <b>158,286</b>      | <b>520,000</b>      |
| <b>Over/(Under)</b>           | <b>1,119,240</b>    | <b>1,648,023</b>    | <b>1,042,408</b>    | <b>1,661,775</b>    | <b>1,298,139</b>    |
| <b>Ending Fund Balance</b>    | <b>\$ 2,819,743</b> | <b>\$ 4,467,767</b> | <b>\$ 5,510,175</b> | <b>\$ 6,129,541</b> | <b>\$ 7,427,680</b> |

# Stormwater Fund

The Stormwater Fund 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<br>FY23   | Actual<br>FY24     | Adopted<br>FY25    | Projected<br>FY25  | Adopted<br>FY26    |
|----------------------------------|----|------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Beginning Working Capital</b> | \$ | <b>4,419,273</b> | <b>\$4,129,004</b> | <b>\$4,062,960</b> | <b>\$4,062,960</b> | <b>\$3,244,921</b> |
| <b>Revenues</b>                  |    |                  |                    |                    |                    |                    |
| Fee - Stormwater Utility         |    | 1,477,278        | 1,495,759          | 1,500,000          | 1,492,299          | 1,500,000          |
| Reimbursement - Eng Charges      |    | 25,000           | -                  | -                  | -                  | -                  |
| Interest Income                  |    | 143,756          | 184,228            | 109,000            | 149,086            | 109,000            |
| <b>Total Revenues</b>            |    | <b>1,646,034</b> | <b>1,679,987</b>   | <b>1,609,000</b>   | <b>1,641,386</b>   | <b>1,609,000</b>   |
| <b>Expenditures</b>              |    |                  |                    |                    |                    |                    |
| Contractual                      |    | 436,379          | 75,758             | 989,892            | 882,946            | 100,000            |
| Debt Service                     |    | 546,655          | 544,761            | 543,611            | 543,611            | 311,090            |
| Capital                          |    | 953,269          | 1,125,512          | 1,050,000          | 1,032,868          | 600,000            |
| <b>Total Expenditures</b>        |    | <b>1,936,303</b> | <b>1,746,031</b>   | <b>2,583,503</b>   | <b>2,459,425</b>   | <b>1,011,090</b>   |
| <b>Over/(Under)</b>              |    | <b>(290,269)</b> | <b>(66,044)</b>    | <b>(974,503)</b>   | <b>(818,039)</b>   | <b>597,910</b>     |
| <b>Ending Working Capital</b>    | \$ | <b>4,129,004</b> | <b>\$4,062,960</b> | <b>\$3,088,457</b> | <b>\$3,244,921</b> | <b>\$3,842,831</b> |

# Stormwater Fund—Outstanding Debt

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

| <b>Fiscal<br/>Year</b> | <b>Principal</b>    | <b>Interest</b>   | <b>Total</b>        |
|------------------------|---------------------|-------------------|---------------------|
| 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>\$ 3,275,000</b> | <b>\$ 745,242</b> | <b>\$ 4,020,242</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<br>FY23    | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26   |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 12,284</b>  | <b>\$ 767,200</b> | <b>\$ 306,956</b> | <b>\$ 306,956</b> | <b>\$ 489,558</b> |
| <b>Revenues</b>               |                   |                   |                   |                   |                   |
| Fee - Park Development        | 699,145           | 35,364            | 175,000           | 21,576            | 175,000           |
| Interest Income               | 4,934             | 10,711            | -                 | 11,026            | 9,635             |
| Transfer - From Inter-Fund    | 163,324           | 458,632           | 150,000           | 150,000           | 150,000           |
| <b>Total Revenues</b>         | <b>867,403</b>    | <b>504,706</b>    | <b>325,000</b>    | <b>182,602</b>    | <b>334,635</b>    |
| <b>Expenditures</b>           |                   |                   |                   |                   |                   |
| Supplies                      | 38,683            | -                 | 50,000            | -                 | -                 |
| Contractual Services          | 70,905            | -                 | 50,000            | -                 | 10,000            |
| Capital                       | 2,900             | 964,950           | -                 | -                 | -                 |
| <b>Total Expenditures</b>     | <b>112,488</b>    | <b>964,950</b>    | <b>100,000</b>    | <b>-</b>          | <b>10,000</b>     |
| <b>Over/(Under)</b>           | <b>754,916</b>    | <b>(460,244)</b>  | <b>225,000</b>    | <b>182,602</b>    | <b>324,635</b>    |
| <b>Ending Fund Balance</b>    | <b>\$ 767,200</b> | <b>\$ 306,956</b> | <b>\$ 531,956</b> | <b>\$ 489,558</b> | <b>\$ 814,193</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<br>FY23    | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26   |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Beginning Fund Balance</b> | \$ -              | \$ 235,123        | \$ 522,817        | \$ 522,817        | \$ 596,578        |
| <b>Revenues</b>               |                   |                   |                   |                   |                   |
| Interest Income               | 1,589             | 10,558            | 5,000             | 22,856            | 21,465            |
| Transfer - From Inter-Fund    | 1,727,880         | 3,000,000         | 3,000,000         | 3,000,000         | 3,000,000         |
| <b>Total Revenues</b>         | <b>1,729,469</b>  | <b>3,010,558</b>  | <b>3,005,000</b>  | <b>3,022,856</b>  | <b>3,021,465</b>  |
| <b>Expenditures</b>           |                   |                   |                   |                   |                   |
| Supplies                      | 847,371           | 658,143           | 650,000           | 905,960           | 650,000           |
| Contractual Services          | 646,975           | 2,064,721         | 2,350,000         | 2,043,136         | 2,350,000         |
| <b>Total Expenditures</b>     | <b>1,494,346</b>  | <b>2,722,864</b>  | <b>3,000,000</b>  | <b>2,949,096</b>  | <b>3,000,000</b>  |
| <b>Over/(Under)</b>           | <b>235,123</b>    | <b>287,694</b>    | <b>5,000</b>      | <b>73,760</b>     | <b>21,465</b>     |
| <b>Ending Fund Balance</b>    | <b>\$ 235,123</b> | <b>\$ 522,817</b> | <b>\$ 527,817</b> | <b>\$ 596,578</b> | <b>\$ 618,043</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<br>FY23    | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25   | Adopted<br>FY26     |
|-------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 28,305</b>  | <b>\$ 252,961</b> | <b>\$ 594,406</b> | <b>\$ 594,406</b>   | <b>\$ 1,524,925</b> |
| <b>Revenues</b>               |                   |                   |                   |                     |                     |
| Fee - Roadway Impact          | 224,229           | 453,219           | 60,000            | 944,868             | 60,000              |
| Interest Income               | 427               | 5,568             | 3,000             | 33,960              | 33,100              |
| <b>Total Revenues</b>         | <b>224,656</b>    | <b>458,787</b>    | <b>63,000</b>     | <b>978,828</b>      | <b>93,100</b>       |
| <b>Expenditures</b>           |                   |                   |                   |                     |                     |
| Contractual Services          | -                 | 117,343           | 50,000            | 48,308              | 50,000              |
| <b>Total Expenditures</b>     | <b>-</b>          | <b>117,343</b>    | <b>50,000</b>     | <b>48,308</b>       | <b>50,000</b>       |
| <b>Over/(Under)</b>           | <b>224,656</b>    | <b>341,445</b>    | <b>13,000</b>     | <b>930,520</b>      | <b>43,100</b>       |
| <b>Ending Fund Balance</b>    | <b>\$ 252,961</b> | <b>\$ 594,406</b> | <b>\$ 607,406</b> | <b>\$ 1,524,925</b> | <b>\$ 1,568,025</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<br>FY23      | Actual<br>FY24    | Adopted<br>FY25   | Projected<br>FY25 | Adopted<br>FY26 |
|--------------------------------|---------------------|-------------------|-------------------|-------------------|-----------------|
| <b>Beginning Fund Balance</b>  | <b>\$ 1,530,259</b> | <b>\$ 883,306</b> | <b>\$ 619,076</b> | <b>\$ 619,076</b> | <b>\$ -</b>     |
| <b>Revenues</b>                |                     |                   |                   |                   |                 |
| Grants - Federal               | 5,726,004           | -                 | -                 | -                 | -               |
| Miscellaneous                  | -                   | -                 | -                 | -                 | -               |
| Interest Income                | 5,000               | -                 | -                 | -                 | -               |
| Transfer - From Inter-Fund     | -                   | -                 | -                 | -                 | -               |
| <b>Total Revenues</b>          | <b>5,731,004</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>        |
| <b>Expenditures</b>            |                     |                   |                   |                   |                 |
| Projects                       |                     |                   |                   |                   |                 |
| P25 Radio System Expansion     | 1,618,974           | 28,833            | -                 | 619,076           | -               |
| Fire Station 1 Renovation      | 470,983             | 235,397           | -                 | -                 | -               |
| Contribution for Land Purchase | 4,288,000           | -                 | -                 | -                 | -               |
| <b>Total Expenditures</b>      | <b>6,377,957</b>    | <b>264,230</b>    | <b>-</b>          | <b>619,076</b>    | <b>-</b>        |
| <b>Over/(Under)</b>            | <b>(646,953)</b>    | <b>(264,230)</b>  | <b>-</b>          | <b>(619,076)</b>  | <b>-</b>        |
| <b>Ending Fund Balance</b>     | <b>\$ 883,306</b>   | <b>\$ 619,076</b> | <b>\$ 619,076</b> | <b>\$ -</b>       | <b>\$ -</b>     |

# APPENDICES



# Decision Package

## General Fund

### Department : Communication & Marketing

| Program  | Ongoing      | One-time |
|--|--------------|----------|
| Email Newsletter                                       | 4,500        | -        |
| Increase for branded items                             | 1,500        | -        |
| Create professional level graphics, layouts an ads     | 720          | -        |
| New Street Banners and City publications               | 1,500        | -        |
| <b>Communication &amp; Marketing Services Subtotal</b> | <b>8,220</b> | -        |

### Department : Emergency Management

| Program   | Ongoing       | One-time     |
|---|---------------|--------------|
| Radio System SUA/Maintenance Agreement              | 6,115         | -            |
| Utilities COSI - Harberger Radio Shelter/Lake Tower | 7,100         | -            |
| Tires for Unit 6205                                 | -             | 1,400        |
| <b>Emergency Management Subtotal</b>                | <b>13,215</b> | <b>1,400</b> |

### Department : Fire

| Program                                 | Ongoing       | One-time     |
|---|---------------|--------------|
| Service Contract for Heart monitors/AED | 10,400        | -            |
| Fire Prevention / OTR Safety Equipment  | -             | 3,845        |
| <b>Fire Department Subtotal</b>         | <b>10,400</b> | <b>3,845</b> |

### Department : Information Technology

| Program                                | Ongoing        | One-time |
|--|----------------|----------|
| Software Maintenance                   | 110,000        | -        |
| <b>Information Technology Subtotal</b> | <b>110,000</b> | -        |

### Department : Library

| Program                     | Ongoing       | One-time      |
|-----------------------------|---------------|---------------|
| Community Programs budget   | 8,000         | -             |
| Increase to the book budget | 5,000         | -             |
| New Picture Books Shelves   | -             | 33,087        |
| Book Carts                  | -             | 2,600         |
| Digital monument sign       | -             | 36,000        |
| <b>Library Subtotal</b>     | <b>13,000</b> | <b>71,687</b> |

## General Fund

### Department : Animal Services

| Program                         | Ongoing      | One-time      |
|---------------------------------|--------------|---------------|
| Surgery Packs                   |              | 12,200        |
| Janitorial Supplies             | 4,000        | -             |
| Animal Feed                     | 2,500        | -             |
| <b>Animal Services Subtotal</b> | <b>6,500</b> | <b>12,200</b> |

### Department : Parks and Properties - Facilities

| Program   | Ongoing       | One-time      |
|---|---------------|---------------|
| FS Exhaust bay filters                            | 11,000        | -             |
| Exhaust Bay exhaust system FS4                    |               | 67,418        |
| Bay painting FS4                                  | -             | 15,180        |
| Annual Fire Safety                                | 4,000         |               |
| <b>Parks and Properties - Facilities Subtotal</b> | <b>15,000</b> | <b>82,598</b> |

### Department : Parks and Recreation

| Program  | Ongoing      | One-time       |
|--|--------------|----------------|
| Complete replacement of Splash Pad at Love St Park | -            | 491,253        |
| Park Signage                                       | -            | 12,470         |
| Love St Park Redesign                              | -            | 12,000         |
| Community Program Supplies                         | 5,000        | -              |
| <b>Parks Subtotal</b>                              | <b>5,000</b> | <b>515,723</b> |

### Department : Police

| Program                | Ongoing       | One-time |
|------------------------|---------------|----------|
| Firearms/SWAT COSI     | 20,000        | -        |
| Training COSI          | 20,000        | -        |
| <b>Police Subtotal</b> | <b>40,000</b> | <b>-</b> |

|                           |                |                |
|---------------------------|----------------|----------------|
| <b>General Fund Total</b> | <b>221,335</b> | <b>695,453</b> |
|---------------------------|----------------|----------------|

## Special Events

| Program                     | Ongoing       | One-time      |
|-----------------------------|---------------|---------------|
| Spark in the Park Fireworks | 10,000        | -             |
| Downtown lighting           | -             | 15,387        |
| <b>Special Events Total</b> | <b>10,000</b> | <b>15,387</b> |

## Solid Waste

| Program                  | Ongoing  | One-time       |
|--------------------------|----------|----------------|
| Replace Truck # 639      | -        | 289,541        |
| <b>Solid Waste Total</b> | <b>-</b> | <b>289,541</b> |

## Vehicle/Equipment Replacement

| Program  | Ongoing  | One-time       |
|--|----------|----------------|
| Parks - Replace Unit #856 Ballfield groomer    | -        | 32,707         |
| Parks - Replace Unit #849 Ballfield mower      | -        | 28,636         |
| Parks - Replace Unit #8025 Chevy Trailblazer   | -        | 47,215         |
| Police - Replace Four (4) Marked Chevy Tahoe's | -        | 483,660        |
| Public Works - Replace Unit #1431 Backhoe      | -        | 160,000        |
| Public Works - Replace Unit #440 Dumptruck     | -        | 221,825        |
| <b>Vehicles/Equipment Replacement Total</b>    | <b>-</b> | <b>974,043</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.



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# 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 assessment 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.

**American Institute of Certified Public Accountants (AICPA):** The national professional organization for Certified Public Accountants (CPAs) in the United States that sets the ethical standards for the profession, provides education guidance and established auditing and attestation standards.

**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.

**American Rescue Plan Act (ARPA):** The act allocated \$1.9 trillion in total funding to states, local governments, individuals and programs to provide economic relief and aid in recovery from the impacts of the COVID-19 pandemic.

**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.

**Audit:** A standardized, systematic, and independent examination of data, statements, records, operations and performances of an enterprise for the purpose of examining for compliance with standardized procedures for managing cash on hand, receipts, payments, investments, and other allocations of monetary resources, capital assets or the use of personnel time and expertise.

**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 drawdown 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.

**Coronavirus Local Fiscal Recovery Funds (CLFRF):** See American Rescue Plan Act (ARPA).

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

**Component Units Component Unit:** legally separate entities required to be included in the City's reporting entity based on specific criteria outlined in the Codification of Governmental Accounting Standards, Section 2100, defining the Financial Reporting Entity. The Tax Rate Reinvesment Zone (TIRZ) is a blended component unit because it is considered a legally separate entity, but the TIRZ Board is all members of the City Council.

**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.

**Deficit:** The excess of the liabilities of a fund over its assets, or the excess of expenditures over revenues during an accounting period; or, in the case of a proprietary fund, the excess of expense over income during an accounting period

**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.

**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.

**Full-Time Equivalent (FTE)** A position for an employee working a 40-hour work week for 52 weeks a year. Based on 2,080 annual hours or 2,912 for some firefighters.

**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.

**The Government Finance Officers Association (GFOA):** a professional organization serving government finance officials in the US and Canada. Founded in 1906, it promotes excellence in public finance through best practice guidance, education, research, and advocacy. GFOA provides resources, training, and networking opportunities for its members, and is known for its Certificate of Achievement program recognizing excellence in government financial reporting

**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 (I&S):** 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.

**Major Fund:** A major fund in government accounting is a significant financial reporting category that meets specific criteria for size and importance, related to total assets, liabilities, revenues and expenditures/expenses. Major funds are reported separately in the basic financial statements, providing detailed information about a government's most significant financial activities.

**Materials and Supplies:** Expendable materials and 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.

**No-New-Revenue Tax Rate:** The no-new-revenue tax rate (previously known as the effective tax rate in some jurisdictions) is the property tax rate that would generate the same amount of revenue for a taxing unit as the previous year, using current year property values. This rate ensures that changes in property values don't automatically increase tax revenue without public awareness.

**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 law enacted by a municipal governing board. It has full legal force within the municipality unless it conflicts with higher laws. Ordinances outrank resolutions and require more formality. They're necessary for revenue measures like taxes and assessments. Passage typically requires knowledge of implementation plans and costs.

**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.

**Permanent Fund:** A type of governmental fund used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.

**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 statewide 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.

**Voter-Approval Tax Rate:** The voter-approval tax rate (formerly known as the rollback) is the highest tax rate a taxing unit can adopt without holding an election to seek voter approval. This rate balances local government funding needs with taxpayer protection from significant increases.

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

**Working Capital:** For enterprise funds, the excess of current assets over current liabilities. The working capital of a fund is important because budgeted expenditures of the fund must be provided for from cash receipts during the year supplemented by working capital carried over from prior years, if any.



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# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

City of Weatherford, Texas  
FY26 Adopted Budget  
Form 50-856

City of Weatherford  
Taxing Unit Name  
303 Palo Pinto Street  
Taxing Unit's Address, City, State, ZIP Code

8175984000  
Phone (area code and number)  
www.weatherfordtx.gov  
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>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year 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> | \$ 4,822,349,011   |
| 2.   | <b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>   | \$ 790,636,395     |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 4,031,712,616   |
| 4.   | <b>Prior year total adopted tax rate.</b>  | \$ 0.398420 /\$100 |
| 5.   | <b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <ul style="list-style-type: none"> <li>A. <b>Original prior year ARB values:</b>..... \$ 116,534,996</li> <li>B. <b>Prior year values resulting from final court decisions:</b>..... - \$ 93,512,230</li> <li>C. <b>Prior year value loss.</b> Subtract B from A.<sup>3</sup></li> </ul>   | \$ 23,022,766      |
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <ul style="list-style-type: none"> <li>A. <b>Prior year ARB certified value:</b> ..... \$ 26,610,535</li> <li>B. <b>Prior year disputed value:</b> ..... - \$ 2,128,843</li> <li>C. <b>Prior year undisputed value.</b> Subtract B from A.<sup>4</sup></li> </ul>  | \$ 24,481,692      |
| 7.   | <b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 47,504,458      |

<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>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.  | \$ 4,079,217,074 |
| 9.   | <b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>  | \$ 0             |
| 10.  | <b>Prior year taxable value lost because property first qualified for an exemption in the current year.</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 the current year does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> <li><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 4,936,275</li> <li><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 11,108,378</li> <li><b>C. Value loss.</b> Add A and B.<sup>6</sup></li> </ul>   | \$ 16,044,653    |
| 11.  | <b>Prior year 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 the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <ul style="list-style-type: none"> <li><b>A. Prior year market value:</b> ..... \$ 178,941</li> <li><b>B. Current year productivity or special appraised value:</b> ..... - \$ 283</li> <li><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></li> </ul>   | \$ 178,658       |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.  | \$ 16,223,311    |
| 13.  | <b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.   | \$ 315,896,338   |
| 14.  | <b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.  | \$ 3,747,097,425 |
| 15.  | <b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.  | \$ 14,929,185    |
| 16.  | <b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>  | \$ 124,097       |
| 17.  | <b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>   | \$ 15,053,282    |
| 18.  | <b>Total current year taxable value on the current year 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> <ul style="list-style-type: none"> <li><b>A. Certified values:</b> ..... \$ 5,287,402,189</li> <li><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</li> <li><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</li> <li><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 374,679,287</li> <li><b>E. Total current year value.</b> Add A and B, then subtract C and D.</li> </ul> | \$ 4,912,722,902 |

<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><br>A. <b>Current year 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 _____<br>B. <b>Current year 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 _____<br>C. <b>Total value under protest or not certified.</b> Add A and B. \$ 0 _____ |                    |
| 20.  | <b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>  | \$ 901,723,536     |
| 21.  | <b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.   | \$ 0 _____         |
| 22.  | <b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>  | \$ 4,010,999,366   |
| 23.  | <b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>   | \$ 49,388,033      |
| 24.  | <b>Total current year 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 the prior year. 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, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>   | \$ 123,903,517     |
| 25.  | <b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.  | \$ 173,291,550     |
| 26.  | <b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.  | \$ 3,837,707,816   |
| 27.  | <b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>  | \$ 0.392246 /\$100 |
| 28.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</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.

<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)(C) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(6)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate               |
|------|---|---------------------------|
| 29.  | <b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.  | \$ <u>0.298820</u> /\$100 |
| 30.  | <b>Prior year 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> .  | \$ <u>4,079,217,074</u>   |
| 31.  | <b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.  | \$ <u>12,189,516</u>      |
| 32.  | <b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>   |                           |
| A.   | <b>M&amp;O taxes refunded for years preceding the prior tax year.</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 2024. This line applies only to tax years preceding the prior tax year.....   | + \$ <u>93,852</u>        |
| B.   | <b>Prior year 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 current year captured appraised value in Line 18D, enter 0.....  | - \$ <u>1,346,458</u>     |
| C.   | <b>Prior year 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..... | +/- \$ <u>0</u>           |
| D.   | <b>Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....  | \$ <u>-1,252,606</u>      |
| E.   | Add Line 31 to 32D.   | \$ <u>10,936,910</u>      |
| 33.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ <u>3,837,707,816</u>   |
| 34.  | <b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.  | \$ <u>0.284985</u> /\$100 |
| 35.  | <b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup>  |                           |
| A.   | <b>Current year 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.  | \$ <u>0</u>               |
| B.   | <b>Prior year 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.....   | - \$ <u>0</u>             |
| C.   | Subtract B from A and divide by Line 33 and multiply by \$100.....  | \$ <u>0.000000</u> /\$100 |
| D.   | Enter the rate calculated in C. If not applicable, enter 0.   | \$ <u>0.000000</u> /\$100 |
| 36.  | <b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup>   |                           |
| A.   | <b>Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....   | \$ <u>0</u>               |
| B.   | <b>Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.....   | - \$ <u>0</u>             |
| C.   | Subtract B from A and divide by Line 33 and multiply by \$100.....  | \$ <u>0.000000</u> /\$100 |
| D.   | Enter the rate calculated in C. If not applicable, enter 0.   | \$ <u>0.000000</u> /\$100 |

<sup>25</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 37.  | <p><b>Rate adjustment for county indigent defense compensation.</b><sup>28</sup></p> <p>A. <b>Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 _____</p> <p>B. <b>Prior year 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | \$ 0.000000 /\$100 |
| 38.  | <p><b>Rate adjustment for county hospital expenditures.</b><sup>29</sup></p> <p>A. <b>Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 _____</p> <p>B. <b>Prior year 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, 2023 and ending on June 30, 2024. .... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>   | \$ 0.000000 /\$100 |
| 39.  | <p><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.</p> <p>A. <b>Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 _____</p> <p>B. <b>Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 ..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>   | \$ 0.000000 /\$100 |
| 40.  | <p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>   | \$ 0.284985 /\$100 |
| 41.  | <p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ 7,147,348 _____</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 ..... \$ 0.186240 /\$100</p> <p>C. Add Line 41B to Line 40.</p>   | \$ 0.471225 /\$100 |
| 42.  | <p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>  | \$ 0.487717 /\$100 |

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| D42. | <p><b>Disaster Line 42 (D42): Current year 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:</p> <ol style="list-style-type: none"> <li>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</li> <li>2) the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>  | \$ 0.000000 /\$100 |
| 43.  | <p><b>Total current year 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:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes;</li> <li>(2) are secured by property taxes;</li> <li>(3) are scheduled for payment over a period longer than one year; and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ol> <p><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>31</sup></p> <p>Enter debt amount ..... \$ 9,396,651</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. ..... – \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... – \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... – \$ 4,574,910</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p> | \$ 4,821,741       |
| 44.  | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>   | \$ 179,108         |
| 45.  | <b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.  | \$ 4,642,633       |
| 46.  | <p><b>Current year anticipated collection rate.</b></p> <p>A. Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 100.00 %</p> <p>B. Enter the prior year actual collection rate. ..... 98.94 %</p> <p>C. Enter the 2023 actual collection rate. ..... 99.68 %</p> <p>D. Enter the 2022 actual collection rate. ..... 99.84 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>34</sup></p>   | 100.00 %           |
| 47.  | <b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.  | \$ 4,642,633       |
| 48.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 4,010,999,366   |
| 49.  | <b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.   | \$ 0.115747 /\$100 |
| 50.  | <b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.   | \$ 0.603464 /\$100 |
| D50. | <b>Disaster Line 50 (D50): Current year 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 D42.<br>Add Line D42 and 49.  | \$ 0.000000 /\$100 |

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(7)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 51.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ 0.000000 /\$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        |
|------|--|--------------------|
| 52.  | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br><br>Taxing units that adopted the sales tax before November of the prior year, enter 0.   | \$ 0               |
| 53.  | <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>36</sup><br><br><b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup><br><b>- or -</b><br><b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 7,147,348       |
| 54.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 4,010,999,366   |
| 55.  | <b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.   | \$ 0.178193 /\$100 |
| 56.  | <b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 0.392246 /\$100 |
| 57.  | <b>Current year NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.  | \$ 0.392246 /\$100 |
| 58.  | <b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .   | \$ 0.603464 /\$100 |
| 59.  | <b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.  | \$ 0.425271 /\$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        |
|------|--|--------------------|
| 60.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup> | \$ 0               |
| 61.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 4,010,999,366   |
| 62.  | <b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.   | \$ 0.000000 /\$100 |

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(i)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 63.  | <b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | \$ 0.425271 /\$100 |

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>42</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>43</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</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>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

| Line | Unused Increment Rate Worksheet  | Amount/Rate  |
|------|--|--|
| 64.  | <b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b><br>A. Voter-approval tax rate (Line 68).....<br>B. Unused increment rate (Line 67).....<br>C. Subtract B from A.....<br>D. Adopted Tax Rate.....<br>E. Subtract D from C.....<br>F. 2024 Total Taxable Value (Line 60).....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.504780 /\$100<br>\$ 0.073920 /\$100<br>\$ 0.430860 /\$100<br>\$ 0.398420 /\$100<br>\$ 0.032440 /\$100<br>\$ 3,767,832,043<br>\$ 1,222,284 |
| 65.  | <b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b><br>A. Voter-approval tax rate (Line 67).....<br>B. Unused increment rate (Line 66).....<br>C. Subtract B from A.....<br>D. Adopted Tax Rate.....<br>E. Subtract D from C.....<br>F. 2023 Total Taxable Value (Line 60).....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.526135 /\$100<br>\$ 0.110009 /\$100<br>\$ 0.416126 /\$100<br>\$ 0.399000 /\$100<br>\$ 0.017126 /\$100<br>\$ 3,775,235,884<br>\$ 646,546   |
| 66.  | <b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b><br>A. Voter-approval tax rate (Line 67).....<br>B. Unused increment rate (Line 66).....<br>C. Subtract B from A.....<br>D. Adopted Tax Rate.....<br>E. Subtract D from C.....<br>F. 2022 Total Taxable Value (Line 60).....<br>G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 0.566353 /\$100<br>\$ 0.069548 /\$100<br>\$ 0.496805 /\$100<br>\$ 0.456344 /\$100<br>\$ 0.040461 /\$100<br>\$ 2,969,034,199<br>\$ 1,201,300 |
| 67.  | <b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G   | \$ 3,070,130 /\$100  |
| 68.  | <b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100  | \$ 0.076542 /\$100   |
| 69.  | <b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)  | \$ 0.501813 /\$100   |

<sup>42</sup> Tex. Tax Code §26.013(b)

<sup>43</sup> Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>45</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

**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>48</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>49</sup>

| Line | De Minimis Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 70.  | <b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.284985 /\$100 |
| 71.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .           | \$ 4,010,999,366   |
| 72.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.                           | \$ 0.012465 /\$100 |
| 73.  | <b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .                     | \$ 0.115747 /\$100 |
| 74.  | <b>De minimis rate.</b> Add Lines 70, 72 and 73.   | \$ 0.000000 /\$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>50</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>51</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        |
|------|---|--------------------|
| 75.  | <b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 0.398420 /\$100 |
| 76.  | <b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup><br><br>If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> .<br><b>- or -</b><br>If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet.<br><b>- or -</b><br>If the taxing unit adopted a tax rate above the 2024 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. | \$ 0.000000 /\$100 |
| 77.  | <b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.  | \$ 0.000000 /\$100 |
| 78.  | <b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 3,747,097,425   |
| 79.  | <b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.  | \$ 0               |
| 80.  | <b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 3,837,707,816   |
| 81.  | <b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>   | \$ 0.000000 /\$100 |

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate        |
|------|--|--------------------|
| 82.  | <b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | \$ 0.501813 /\$100 |

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.392246 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.501813 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

**De minimis rate.** ..... \$ 0.000000 /\$100

If applicable, enter the current year de minimis rate from Line 74.

## SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

## SECTION 10: 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>54</sup>

**print here** Dawn Brooks, CFO

Printed Name of Taxing Unit Representative

**sign here** 

Taxing Unit Representative

8/4/2025

Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

# Outside Agency Funding Requests

| ORGANIZATION                     | HOTEL FUND DOLLARS<br>REQUESTED | GENERAL FUND<br>DOLLARS REQUESTED |
|----------------------------------|---------------------------------|-----------------------------------|
| CAC OF PARKER COUNTY             |                                 | \$5,000                           |
| CASA                             |                                 | \$5,000                           |
| CHAMBER OF COMMERCE              | \$150,000                       |                                   |
| DOSS HERITAGE                    | \$5,000                         |                                   |
| FREEDOM HOUSE                    |                                 | \$5,000                           |
| MANNA STOREHOUSE                 |                                 | \$5,000                           |
| PARKER CO. COMMITTEE<br>ON AGING |                                 | \$5,000                           |
| <b>TOTAL REQUESTED</b>           | <b>\$155,000</b>                | <b>\$30,000</b>                   |



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