

CITY OF WEATHERFORD, TEXAS

FY22 Adopted Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Weatherford
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Weatherford, TX for its annual budget for the fiscal year beginning October 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City Council

3



Mayor

Paul Paschall



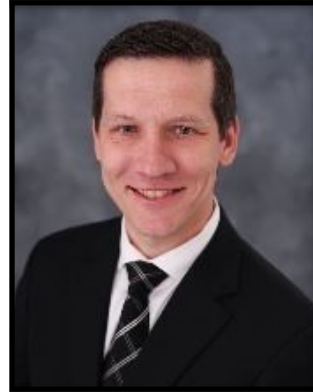
Place 1, Mayor Pro Tem

Heidi Wilder



Place 2

Jeff Robinson



Place 3

Matt Ticzkus



Place 4

Kevin Cleveland

City Administration/Appointed Officials

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

Welcome to Weatherford, Texas

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

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

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

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



How to Read this Document

This document is designed to take the reader through the City's complete FY22 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 11-73 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 76-151 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 168-217 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 FY22.

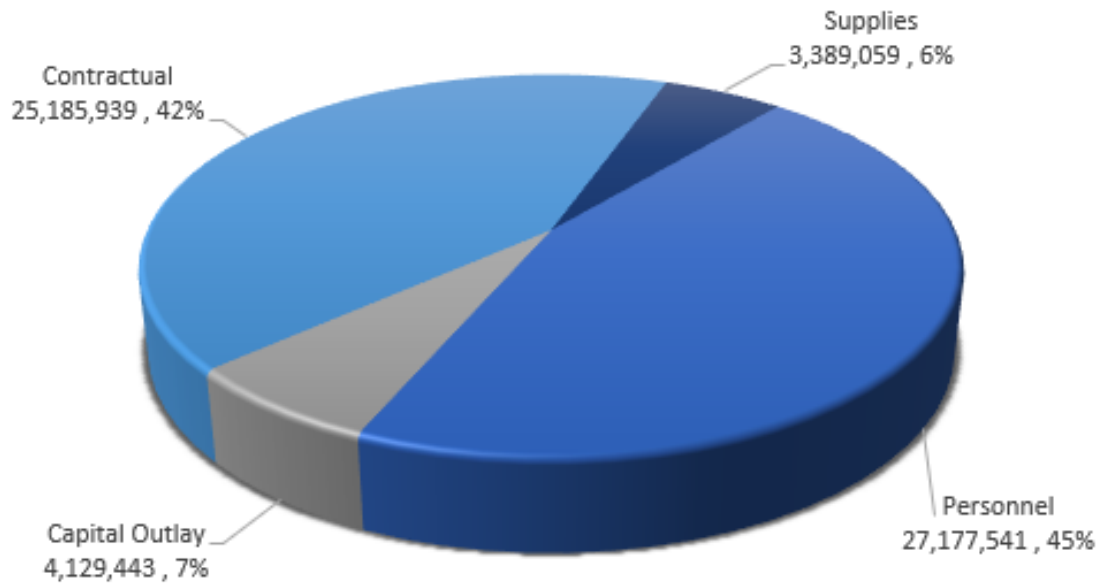
Budget-in-Brief

City-Wide Staffing

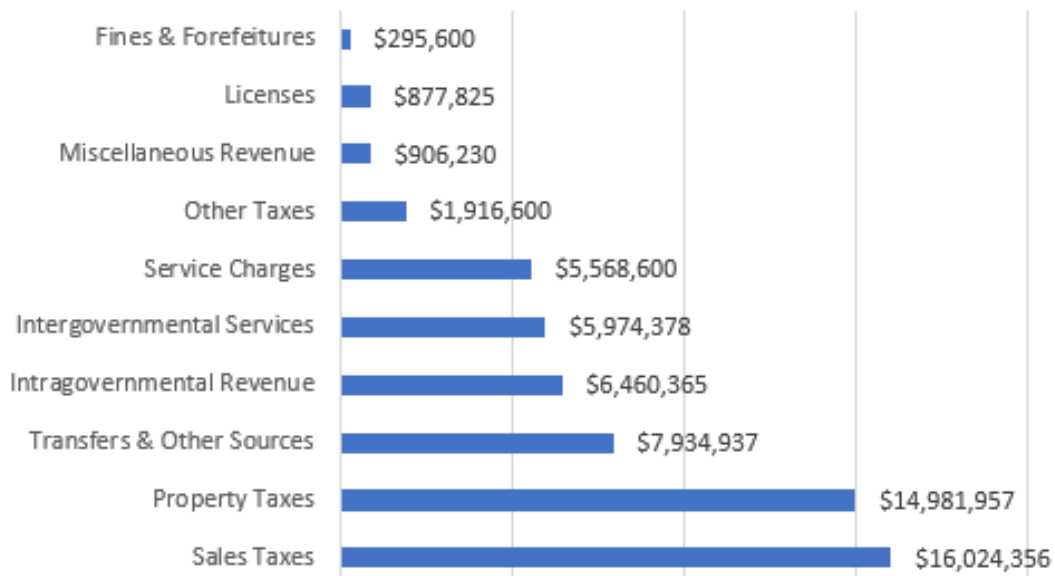
Service Area	Personnel Budget	# of Positions	% of Total
Organizational Management	\$ 3,369,245	20	6.8%
Asset Management	\$ 5,734,598	14	11.6%
Total Internal Services	\$ 9,103,843	34	18.4%
Total Growth & Development	\$ 3,074,607	18	6.2%
Total Infrastructure	\$ 9,003,353	22	18.2%
Total Community Quality	\$ 5,198,300	47	10.5%
Total Public Safety	\$ 22,984,990	189	46.6%
Total External Services	\$ 40,261,250	276	81.6%
Total City-Wide	\$ 49,365,093	310	

Budget-in-Brief (continued)

Expenditure Summary



Revenue Summary



Weatherford Facts & Figures

City Government

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

Physiographic

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

Public Parkland

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

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

Lake Weatherford

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

Weather

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

Demographic (Census Bureau)

Population Totals

2000	19,000
2005	23,050
2010	25,788
2021	36,997
Change since 2010	43.5%

By Sex (2020)

Male/Female	48.04%/51.96%
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By Race/Ethnicity (2020)

White, non-Hispanic	77.7%
Hispanic or Latino	15.3%
Black	3.0%
Other	4.0%

Age Distribution (years)

0-4	6.8%
5-17	24.4%
18-64	50.9%
65+	17.9%

Income (2020)

Median Household	\$63,708
Below Poverty Level	10.6%

Other (2020)

Households	10,984
Persons per Household	2.69

Education

Weatherford ISD Enrollment (2020)

Pre K-6	4,527
7-8	1,298
9-12	2,280

Weatherford College Enrollment

Total Enrollment	8,105
Male/Female (%)	48.7%/51.3%

Educational Attainment (25 years and older)

High School Graduates	87.4%
Bachelor's Degree or Higher	23.0%

Employment

Civilian Labor Force	14,482
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Unemployment Rate

Average Annual	5.0%
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Top Employers

Weatherford ISD	1,038
Parker County	485
Medical City	446
City of Weatherford	423
Wal-Mart	350
Weatherford College	294
C.D. Hartnett	276

Economic

Business & Retail

Avg # of monthly Sales Tax Payers (24 mos.)	3,329
2021 Sales Tax Remitted	\$18.323m
Increase/Decrease from 2020	+17.21%
Retail sales tax per capita	\$495.27

Housing

Median Market value, owner-occupied home	\$194,103
Single-Family Building Permits (October 2019—September 2020)	387

Tourism

Hotels and Beds & Breakfasts	21
Attractions: <i>Chandor Gardens, Clark Gardens, Greenwood Farm, Sheriff's Posse Rodeo, Farmer's Market, Doss Heritage & Cultural Center, Greenwood Cemetery, Museum of the Americas, First Monday Grounds</i>	
Special Events: <i>Weatherford Blooms, Sheriff's Posse Rodeo, Peach Festival, Hometown Heritage Stampede, Christmas on the Square</i>	

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City Manager's Adopted Budget Message

As presented on August 10, 2021

To: Honorable Mayor and Weatherford City Council Members

In accordance with Chapter 102 of the Local Government Code and the City of Weatherford Code of Ordinances, Title 1, Chapter 8, Section 1-8-5 (g), the FY22 adopted budget is hereby submitted for review and consideration. The budget that follows will provide for operations and maintenance of the City of Weatherford from October 1, 2021, through September 30, 2022. It has been developed under the principles and guidance of sound budgeting practices. Said practices assure that revenues are realistically estimated to cover the cost of essential services while leaving a prudent amount of fund balance for emergency or unforeseen circumstances.

Purpose of the Budget

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

As laid out in the City's annual budget ordinance, Council's budgetary control is at the department level and fund level, as neither departments nor funds are authorized to exceed their overall budget without approval and adjustment by City Council. For the next month, Council and staff will have the opportunity to deliberate on annual appropriations and funding priorities for FY22. All decisions made during this time will be included in the final adopted budget, set to be accepted by Council on September 14, 2021. Weatherford citizens will also be encouraged to voice their opinions at two separate public hearings, one held on August 24th on the City's proposed FY22 budget and one held on September for the FY22 property tax rate.

For several years, Weatherford has made structural improvements and revenue enhancements to adequately plan for all foreseeable future costs. The major results of these actions have been employee raises and market adjustments, strategic improvements to parks and street maintenance, dedicated storm water funding, the creation of two Tax Increment Reinvestment Zone, creating a fleet rotation schedule, planning for major compensated absences costs, and creating a capital reserve to help cash fund major pro

jects. On a staff-level, succession planning has also been a focus, as a high number of employee retirements took place in FY21 and will continue over the next five years. These actions are emblematic of staff's and Council's passion to see Weatherford continue to grow and prosper in a financially sound manner. This FY22 budget proposal aims to continue the spirit of those actions, honoring the progress that has been made up to this year, while setting the stage for large-scale capital improvement needs looming on the horizon.

Weatherford's Mission: Building a Strong Community

The City of Weatherford provides a multitude of services for its citizens, spanning from public safety and emergency management to ensuring everyone has equal access to the utilities necessary to thrive in this community. With such a wide range of responsibilities, it can be difficult to identify a singular purpose and mission for the staff that helps deliver those services. Our mission: Building a Strong Community, holds that, in every task, objective, and service our staff performs, we will strive to enrich the lives of the citizens we serve. Through the values of trust, unity, engagement, impact, pride, and purpose, the City's vision is to inspire every person, family, and organization to achieve their highest potential. This budget hold strong to our mission, vision, and values, and ensures that every dollar spent will be in pursuit of building a strong community.

Budget Overview

For FY22, the City's budget provides for continued programs and services, while decreasing the property tax rate to \$.4581 per \$100 valuation. Budgeted expenditures for all funds of the City of Weatherford for FY22 total \$59,881,982, and are allocated as follows:

Group	Adopted Budget	% of Total
General Fund	\$ 42,817,519	72%
Debt Service Fund	\$ 7,802,000	13%
Solid Waste Fund	\$ 3,221,518	5%
Special Revenue Funds	\$ 2,809,385	5%
Stormwater Utility Fund	\$ 1,839,080	3%
Capital Projects Funds	\$ 1,392,480	2%
	\$ 59,881,982	100%

The General Fund, accounting for 72% of the total budget, funds the primary operating departments of the City, including police, fire, street maintenance, parks and recreation, libraries, and various other community services and administrative offices. The Capital Projects funds, accounting for approximately 2%, appropriates funding for the continued investment into public safety building future costs. Funds budgeted for capital projects do not re-appropriate funds already obligated for particular projects by City Council. Funds presented in this budget for appropriation are unobligated funds that are not already appropriated and under construction. The annual debt service requirements on the City's general obligation debt make up 13% of proposed expenditures. Operation of solid waste collections, stormwater utility, Chandor Gardens, Fleet Rotation Fund, and various other funds make up the remaining 13% of the budget.

Budget Process Methodology

The FY22 budget process remains largely unchanged from last year. Departments were directed to submit a line-item budget that held their costs at the same operational level that was adopted in the current budget and submit any requests above that amount individually, with justification, and ranked according to their priorities. The Finance department has developed a zero-based budget process that includes 2-3 departments a year. We collaboratively build the department's budget from scratch and align their spending with their overall goals and objectives. Additionally, the Finance Department reviewed line-item budgets and supplemental requests individually with delegates of each department prior to submitting them to the City Manager for consideration.

Major Revenue Projections

Property Tax Projections

As calculated and published by the Parker County Appraisal District, the City's no-new revenue and voter-approved tax rates are \$0.4581 and \$0.5276, respectively. The proposed budget is built on a tax rate of \$0.4581, a decrease of 5% from FY21's property tax rate. This budget does include an increase of \$884K to the General Fund (O&M and I&S) over FY21 Budget as a result on the increased property values, 7% increase over the prior year values.

Approved several years ago, one additional penny, equivalent to \$250,000, was added to the proposed tax rate in order to help fund the City's highest capital project priority,

a new public safety building. The revenue earned on this penny, along with accumulated cash reserves in the General and Capital Projects funds, will be dedicated to funding the debt service associated with this project, with total construction costs is estimated at \$24 million. The proposed budget continues the funding of the \$250,000 investment to the Capital Projects fund.

Due to the recent changes to the property tax rate calculation, stemming from SB 2, if the City adopts the proposed tax rate as presented in this budget, the City will "bank" the difference between the No-New Revenue Tax Rate and the Voter-Approved tax rate for a rolling 3-year period. In this instance, the City would "bank" the unused increment of \$0.0695, which will be added to the voter approved rate in next year's calculation.

Sales Tax Projections

There is perhaps no other barometer that can exemplify Weatherford's economic growth better than sales tax. The gains made in such a short period of time are nothing short of incredible and are a testament to our Council's good judgement and growth strategy. During the COVID-19 pandemic, Weatherford saw a 5% increase in sales tax over prior year, which is a great representation of the strong economic growth and stability within the City of Weatherford.

Since FY13, the City's sales tax revenue has gained over \$6.4 million according to FY21 ending projections. During that time period, Weatherford staff and Council has ensured that a substantial portion of that growth will not be considered available for ongoing operations. This decision was made so that the City could build up a substantial buffer between Weatherford's full sales tax receipts and the amount that is relied upon for ongoing operations (which we call the sales tax baseline). In this way, the City builds a much-needed layer of protection against periods of economic decline. Having built in a conservative buffer of 10%, it is in the City's best interest to increase this baseline to one that is more appropriate for our level of revenue. Therefore, the FY22 budget proposes to set the sales tax baseline at \$14.4 million. Because full sales tax receipts are expected to come in at \$16.0 million next year, this action would still leave a \$1.6 million difference between Weatherford's total sales tax revenue and the amount that is relied upon for ongoing operations. The FY22 budgeted projection of \$16.0M represents a 2.5% increase over FY20 actual receipts and 4.2% increase over FY21 adopted budget. This is a more conservative increase than the years past due to the volatility of sales tax revenue given the recent pandemic.

Looking Forward

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

In conclusion, I wish to thank each department director and supervisor who spent many hours in the preparation of this budget. It is the caliber of those staff members that make the difference we see every day. I especially want to thank Assistant City Manager Brad Burnett who provided invaluable assistance during this process. The City of Weatherford has achieved great things during the current fiscal year. With the leadership of the City Council, we will continue taking steps in the right direction toward providing outstanding services at the best possible cost. We respectfully submit this budget for consideration.

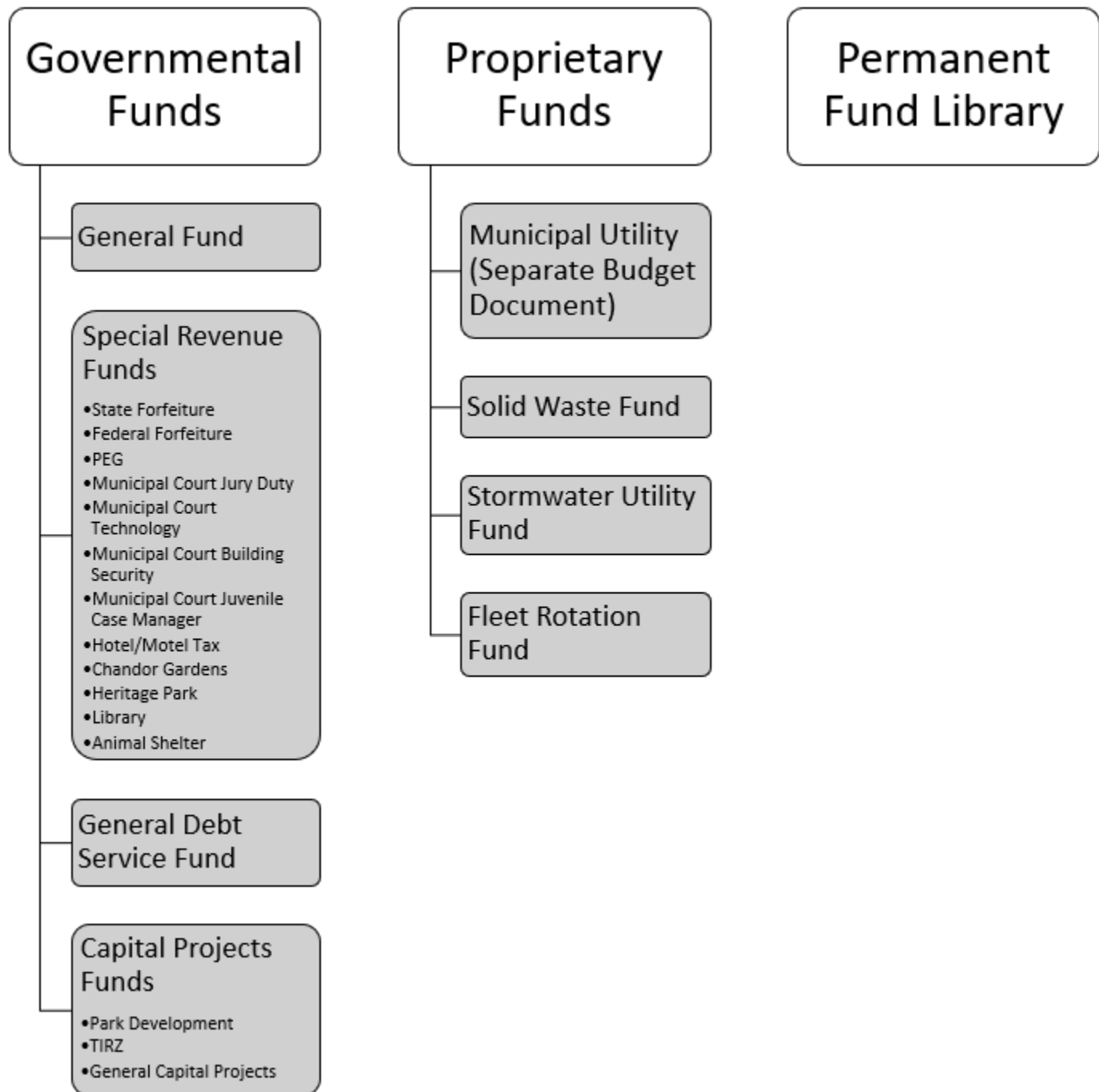
Sincerely,



James Hotopp, City Manager

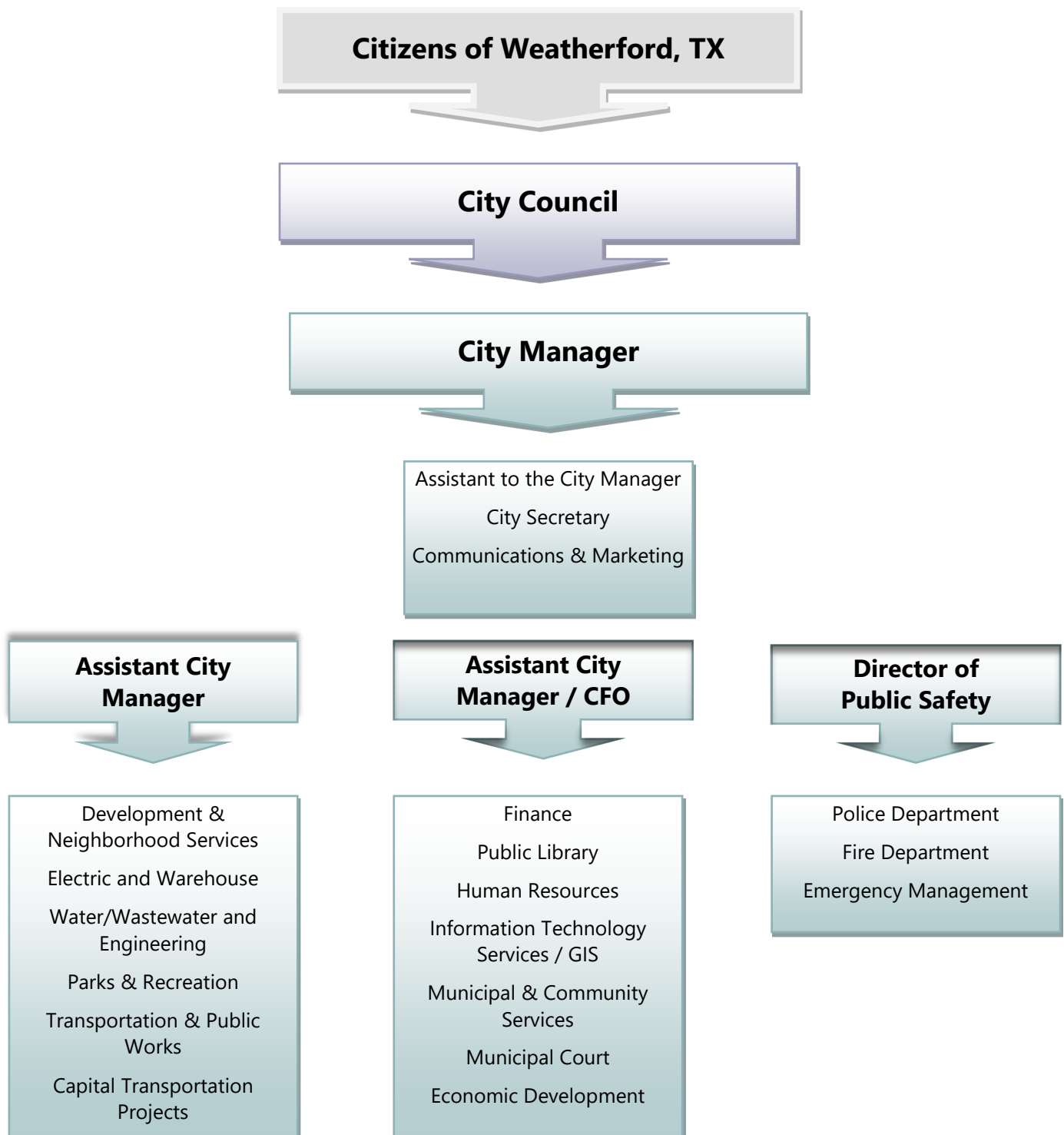


Fund Structure*



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

Organizational Structure



Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

* The above are all appropriated funds.

Fund Descriptions

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

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

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

Park 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.

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

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

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

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

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

* The above are all appropriated funds.

Fund Descriptions

Funds	City Admin- istration	City Attorney	City Council	Economic Development	Finance	Fire Services	Human Resources	Information Technology
General Fund	X	X	X	X	X	X	X	X
State Forfeiture								
Federal Forfeiture								
PEG	X							X
Municipal Court Jury Duty					X			
Municipal Court Technology					X			
Municipal Court Building Security					X			
Municipal Court Juvenile Case Mg					X			
Hotel/Motel Tax								
Chandor Gardens								
Fleet Rotation	X				X	X		X
Heritage Park Events								
Library Special Revenue								
Animal Shelter Special Revenue								
General Debt Service								
Park Dedication								
TIRZ								
Capital Projects					X			
Solid Waste Enterprise								
Stormwater Utility								
Doss Permanent Library								

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

Fund Descriptions

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

Combined Budget Summary—All Funds

Total Budgeted Resources

	FY20 Actuals	FY21 Budget	FY21 Estimate	FY22 Adopted
Beginning Fund Balance	\$ 42,924,635	\$ 37,539,231	\$ 37,539,231	\$ 55,766,788
Major Revenues				
Property Taxes	13,442,275	13,963,188	14,093,955	14,981,957
Sales Taxes	15,633,518	15,330,352	16,452,959	16,024,356
Other Taxes	1,727,713	1,685,902	1,791,954	1,916,600
Licenses	945,783	729,625	1,662,863	877,825
Intragovernmental Revenue	1,621,416	6,502,091	5,248,993	6,460,365
Service Charges	6,028,040	5,542,391	6,000,046	5,568,600
Fines & Forfeitures	311,598	377,550	234,175	295,600
Miscellaneous Revenue	2,272,770	1,672,314	1,238,848	906,230
Transfers & Other Sources	40,466,719	27,564,051	27,457,783	7,934,937
Intergovernmental Services	4,987,510	4,953,497	4,953,497	5,974,378
Total Revenues	87,437,341	78,320,961	79,135,074	60,940,848
Major Expenses				
Personnel	25,916,143	26,806,020	26,178,748	27,177,541
Supplies/Maintenance	3,975,125	4,153,488	3,689,868	4,129,443
Contractual	53,064,738	27,499,622	23,267,939	25,185,939
Capital Outlay	9,866,739	28,830,230	7,786,141	3,389,059
Total Expenses	92,822,744	87,289,361	60,922,695	59,881,982
Surplus/(Deficit)	(5,385,403)	(8,968,400)	18,212,379	1,058,866
Ending Fund Balance	\$ 37,539,231	\$ 28,570,831	\$ 55,751,610	\$ 56,825,654

Note about Fluctuation in Overall Fund Balance

The reader will observe that ending fund balance fluctuates significantly throughout this snapshot. The primary reason for this is the receipt and expense of bond funding for long-term capital projects. Certificate of Obligations proceeds in the amount of \$19.3 million were received and budgeted in FY21, but only partially spent (\$5.0 million) were spent in FY21.

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Combined Budget Summary—All Funds

	Estimated Undesignated Fund Balance	Estimated Revenues	Transfers from Other Funds
General Fund	\$ 19,901,531	\$ 40,245,387	\$ 443,428
Special Revenue Funds			
State Forfeiture	6,371	1,500	-
Federal Forfeiture	32,470	5,030	-
PEG	57,311	51,600	-
Municipal Court Jury Duty	136	50	-
Municipal Court Technology	42,852	4,515	-
Municipal Court Building Security	25,571	5,025	-
Municipal Court Juvenile Case Mg	61,888	5,320	-
Hotel/Motel Tax	505,082	850,330	382,380
Chandor Gardens	54,588	45,150	253,935
Fleet Rotation Fund	1,416,859	1,850	1,766,122
Heritage Park Events Fund	61,293	176,020	130,952
Library Special Revenue	96,306	22,640	35
Animal Shelter Special Revenue	222,344	61,100	-
General Debt Service Fund	7,909,458	9,413,930	750,000
Capital Projects Funds			
Park Development	518,991	150,550	-
TIRZ	1,507,334	643,884	
Capital Projects	18,257,941	75,080	1,050,000
Solid Waste Enterprise Fund	1,533,719	2,969,000	-
Stormwater Utility Fund	3,504,743	1,436,000	-
Doss Permanent Library Fund	50,000	35	-
Total	\$ 55,766,788	\$ 56,163,996	\$ 4,776,852

Combined Budget Summary—All Funds

	Available Resources	Estimated Expenditures	Transfers to Other Funds	Estimated Undesignated Ending Fund Balance
General Fund	\$ 60,590,346	\$ 39,920,446	\$ 2,897,073	\$ 17,772,827
Special Revenue Funds				
State Forfeiture	7,871	-	-	7,871
Federal Forfeiture	37,500	24,000	-	13,500
PEG	108,911	50,686	-	58,225
Municipal Court Jury Duty	186	-	-	186
Municipal Court Technology	47,367	980	-	46,387
Municipal Court Building Security	30,596	-	-	30,596
Municipal Court Juvenile Case Mg	67,208	-	-	67,208
Hotel/Motel Tax	1,737,792	573,891	636,315	527,586
Chandor Gardens	353,673	299,085	-	54,588
Fleet Rotation Fund	3,184,831	741,872		2,442,959
Heritage Park Events Fund	368,265	308,572	-	59,693
Library Special Revenue	118,981	22,549	-	96,432
Animal Shelter Special Revenue	283,444	151,400	-	132,044
General Debt Service Fund				
	18,073,388	7,802,000	-	10,271,388
Capital Projects Funds				
Park Development	669,541	185,000	-	484,541
TIRZ	2,151,218	150,000	-	2,001,218
Capital Projects	19,383,021	557,480	500,000	18,325,541
Solid Waste Enterprise Fund				
	4,502,719	2,478,090	743,428	1,281,201
Stormwater Utility Fund	4,940,743	1,839,080	-	3,101,663
Doss Permanent Library Fund	50,035	-	35	50,000
Total				
	\$ 116,707,636	\$ 55,105,131	\$ 4,776,851	\$ 56,825,654

Combined Budget Summary—All Funds

	General Fund	State Forfeiture	Federal Forfeiture	PEG Funds	Municipal Court Jury Duty
Beginning Fund Balance	\$ 19,901,531	\$ 6,371	\$ 32,470	\$ 57,311	\$ 136
Major Revenues					
Property Taxes	10,155,443	-	-	-	-
Sales Taxes	16,024,356	-	-	-	-
Other Taxes	1,015,000	-	-	51,600	-
Licenses	876,325	-	-	-	-
Intergovernmental Revenue	1,260,365	-	-	-	-
Service Charges	1,193,600	-	-	-	-
Fines & Forfeitures	280,800	-	-	-	50
Miscellaneous Revenue	307,000	1,500	5,030	-	-
Transfers & Other Sources	5,367,670	-	-	-	-
Intragovernmental Services	4,208,256	-	-	-	-
Total Revenues	40,688,815	1,500	5,030	51,600	50
Major Expenses					
Personnel	25,469,745	-	-	-	-
Supplies/Maintenance	2,776,280	-	-	-	-
Contractual	13,096,001	-	-	-	-
Capital Outlay	1,475,493	-	24,000	50,686	-
Total Expenses	42,817,519	-	24,000	50,686	-
Surplus/(Deficit)	(2,128,704)	1,500	(18,970)	914	50
Ending Fund Balance	\$ 17,772,827	\$ 7,871	\$ 13,500	\$ 58,225	\$ 186

Combined Budget Summary—All Funds

	Municipal Court Technology	Municipal Court Building Security	Municipal Court Juvenile Case Manager	Hotel/Motel Tax	Chandor Gardens
Beginning Fund Balance	\$ 42,852	\$ 25,571	\$ 61,888	\$ 505,082	\$ 54,588
Major Revenues					
Property Taxes	-	-	-	-	-
Sales Taxes	-	-	-	-	-
Other Taxes	-	-	-	850,000	-
Licenses	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Service Charges	-	-	-	-	45,000
Fines & Forfeitures	4,500	5,000	5,250	-	-
Miscellaneous Revenue	15	25	70	330	150
Transfers & Other Sources	-	-	-	382,380	253,935
Intragovernmental Services	-	-	-	-	-
Total Revenues	4,515	5,025	5,320	1,232,710	299,085
Major Expenses					
Personnel	-	-	-	153,200	170,900
Supplies/Maintenance	-	-	-	77,010	44,055
Contractual	980	-	-	929,996	84,130
Capital Outlay	-	-	-	50,000	-
Total Expenses	980	-	-	1,210,206	299,085
Surplus/(Deficit)	3,535	5,025	5,320	22,504	-
Ending Fund Balance	\$ 46,387	\$ 30,596	\$ 67,208	\$ 527,586	\$ 54,588

Combined Budget Summary—All Funds

	Fleet Rotation	Heritage Park Events Fund	Library Special Revenue	Animal Shelter Special Revenue	General Debt Service
Beginning Fund Balance	\$ 1,416,859	\$ 61,293	\$ 96,306	\$ 222,344	\$ 7,909,458
Major Revenues					
Property Taxes	-	-	-	-	4,183,930
Sales Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	5,200,000
Service Charges	-	145,000	6,500	-	-
Fines & Forfeitures	-	-	-	-	-
Miscellaneous Revenue	1,850	31,020	16,175	61,100	30,000
Transfers & Other Sources	-	130,952	-	-	750,000
Intragovernmental Services	1,766,122	-	-	-	-
Total Revenues	1,767,972	306,972	22,675	61,100	10,163,930
Major Expenses					
Personnel	-	92,700	-	-	-
Supplies/Maintenance	741,872	41,952	8,500	-	-
Contractual	-	173,920	14,049	-	7,802,000
Capital Outlay	-	-	-	151,400	-
Total Expenses	741,872	308,572	22,549	151,400	7,802,000
Surplus/(Deficit)	1,026,100	(1,600)	126	(90,300)	2,361,930
Ending Fund Balance	\$ 2,442,959	\$ 59,693	\$ 96,432	\$ 132,044	\$ 10,271,388

Combined Budget Summary—All Funds

	Park Dedication	TIRZ	Capital Projects Fund	Solid Waste Enterprise Fund	Stormwater Utility Fund	Doss Permanent Library Fund
Beginning Fund Balance	\$ 518,991	\$ 1,507,334	\$ 18,257,941	\$ 1,533,719	\$ 3,504,743	\$ 50,000
Major Revenues						
Property Taxes	-	642,584	-	-	-	-
Sales Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses	-	-	-	1,500	-	-
Intergovernmental Revenue	-	-	-	-	-	-
Service Charges	150,000	-	-	2,603,500	1,425,000	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	550	-	75,080	364,000	11,000	35
Transfers & Other Sources	-	-	1,050,000	-	-	-
Intragovernmental Services	-	-	-	-	-	-
Total Revenues	150,550	643,884	1,125,080	2,969,000	1,436,000	35
Major Expenses						
Personnel	-	-	-	1,290,996	-	-
Supplies/Maintenance	35,000	150,000	-	254,774	-	-
Contractual	50,000	-	500,000	1,495,748	1,039,080	35
Capital Outlay	100,000	-	557,480	180,000	800,000	-
Total Expenses	185,000	150,000	1,057,480	3,221,518	1,839,080	35
Surplus/(Deficit)	(34,450)	493,884	67,600	(252,518)	(403,080)	-
Ending Fund Balance	\$ 484,541	\$ 2,001,218	\$ 18,325,541	\$ 1,281,201	\$ 3,101,663	\$ 50,000

Combined Budget Summary—All Funds

Comprehensive Fund Balance Summary

	Beginning	Ending	Increase/ (Decrease)	% Change
General Fund	\$ 19,901,531	\$ 17,772,827	\$ (2,128,704)	-10.7%
Special Revenue Funds				
State Forfeiture	6,371	7,871	1,500	23.5%
Federal Forfeiture	32,470	13,500	(18,970)	-58.4%
PEG	57,311	58,225	914	1.6%
Municipal Court Jury Duty	136	186	50	36.8%
Municipal Court Technology	42,852	46,387	3,535	8.2%
Municipal Court Building Security	25,571	30,596	5,025	19.7%
Municipal Court Juvenile Case Mg	61,888	67,208	5,320	8.6%
Hotel/Motel Tax	505,082	527,586	22,504	4.5%
Chandor Gardens	54,588	54,588	-	0.0%
Fleet Rotation Fund	1,416,859	2,442,959	1,026,100	72.4%
Heritage Park Events Fund	61,293	59,693	(1,600)	-2.6%
Library Special Revenue	96,306	96,432	126	0.1%
Animal Shelter Special Revenue	222,344	132,044	(90,300)	-40.6%
General Debt Service Fund	7,909,458	10,271,388	2,361,930	29.9%
Capital Projects Funds				
Park Development	518,991	484,541	(34,450)	-6.6%
TIRZ	1,507,334	2,001,218	493,884	32.8%
Capital Projects Funds	18,257,941	18,325,541	67,600	0.4%
Solid Waste Enterprise Fund	1,533,719	1,281,201	(252,518)	-16.5%
Stormwater Utility Fund	3,504,743	3,101,663	(403,080)	-11.5%
Doss Permanent Library Fund	50,000	50,000	-	0.0%
	\$ 55,766,788	\$ 56,825,654	1,058,866	1.9%

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)

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Combined Budget Summary—All Funds

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 FY21 with 192 days of operating reserves, which is well above the city's minimum requirement of 90 days. A survey of similar cities and an analysis of historical use of fund balance for the City of Weatherford found this 90 day requirement to be both reasonable and appropriate. This decision was made with the understanding that these funds will not be available for use in future budgets.

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

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

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

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

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

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

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

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

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)*

Combined Budget Summary—All Funds

Explanation of Fund Balances (cont.)

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

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

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

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

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

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

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

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

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

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

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

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

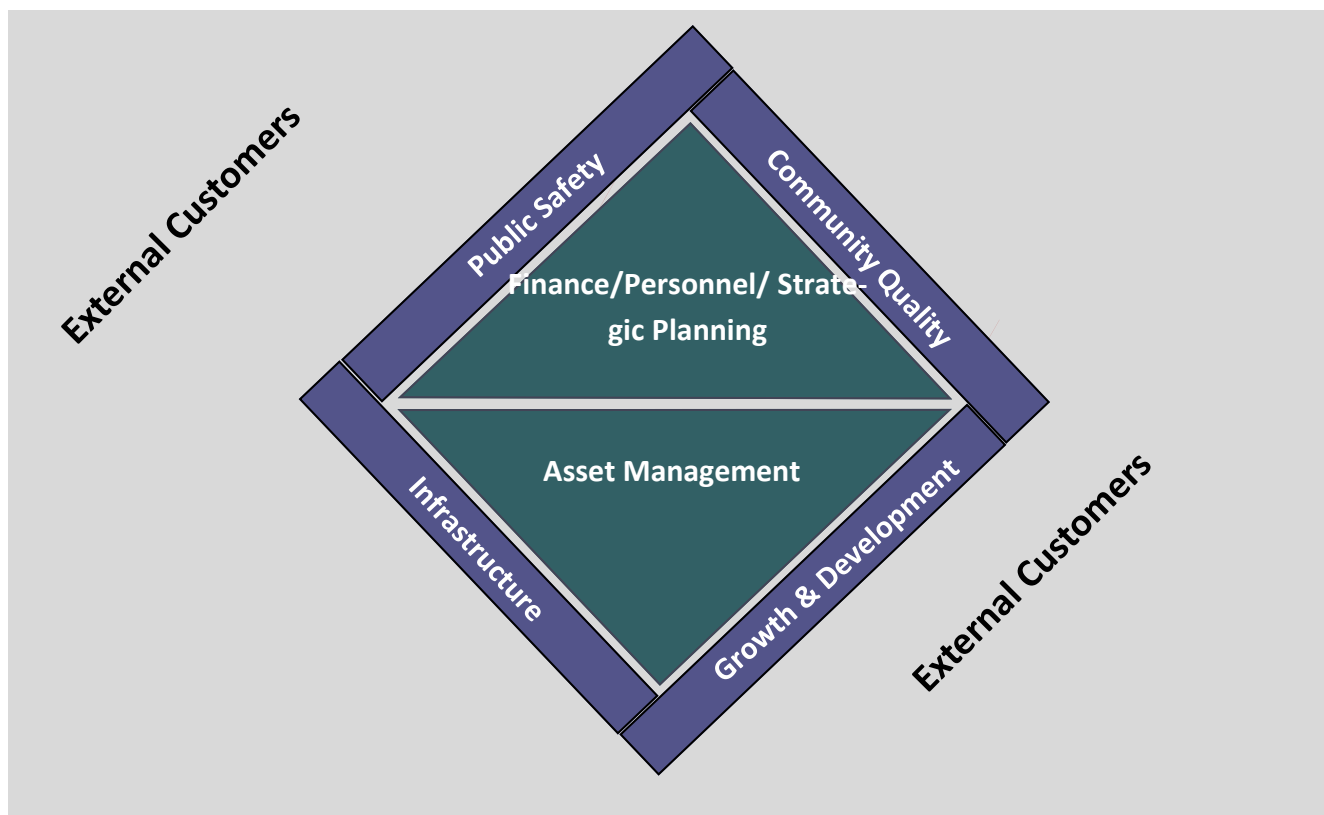
Service Area Summary

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

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

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

Guiding this summary is the following visual:



As the visual shows, the City can be thought of somewhat as a fortress. The blue walls on the outside have the most direct contact with external factors. However, those walls can only remain functioning with internal supports, represented by the triangles in red. Additionally, a list of the departments under each service type and area are as follows:

Internal

Organizational Management

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

Asset Management

- ⇒ Information Technology
- ⇒ Fleet
- ⇒ Facilities Maintenance

External

Infrastructure

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

Public Safety

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

Community Quality

- ⇒ Parks & Recreation
- ⇒ Library

Growth & Development

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

Service Area Summary (continued)

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Internal Services					
Organizational Management					
City Administration	\$ 1,263,034	\$ 1,072,702	\$ 1,560,853	\$ 1,002,680	\$ 1,651,469
City Attorney	295,500	327,948	410,315	311,506	325,850
City Council	54,868	45,999	56,178	33,620	31,943
Finance	625,148	623,714	646,121	568,680	550,456
Benevolent Fund	-	9,459	-	-	-
Human Resources	500,467	474,169	524,728	507,298	508,470
Non Departmental	1,271,736	1,163,478	257,296	354,490	301,057
Total Organizational Management	4,010,753	3,717,470	3,455,491	2,778,274	3,369,245
Asset Management					
Information Technology	3,273,545	3,071,312	3,822,225	3,582,940	3,522,617
Facilities Maintenance	932,673	973,602	1,558,401	1,306,651	1,280,485
Vehicle Replacement Fund	299,200	1,442,994	1,416,656	1,230,255	741,871
Fleet Maintenance	77,594	122,983	181,840	169,133	189,625
Total Asset Management	4,583,011	5,610,891	6,979,121	6,288,979	5,734,598
Total Internal Services	8,593,765	9,328,361	10,434,612	9,067,253	9,103,843
External Services					
Growth & Development					
Communications & Marketing	245,227	225,697	288,654	252,022	289,678
PEG Funds	-	22,806	69,230	23,970	50,686
Economic Development	186,877	186,124	1,203,151	835,693	1,173,051
Development & Neighborhood	1,368,986	1,371,869	1,269,010	1,260,942	1,541,982
Main Street Program	72,218	103,927	19,608	34,464	19,210
Total Growth & Development	1,873,308	1,910,423	2,849,654	2,407,091	3,074,607
Infrastructure					
Administration	444,698	473,042	359,070	356,606	558,484
Field Services	132,289	190,978	286,964	309,441	94,823
Traffic	298,331	267,981	334,993	343,711	387,371
Capital Projects Admin	314,071	350,955	602,430	497,698	564,500
Streets	3,643,564	3,303,700	3,971,629	3,238,426	4,351,615
Stormwater Utility	4,792,592	1,042,411	4,057,220	1,023,328	1,839,080
Capital Projects	6,022,316	2,643,861	22,411,748	6,266,759	1,057,480
TIRZ	2,316,698	1,817,140	3,400,821	136,119	150,000
Total Infrastructure	17,964,559	10,090,068	35,424,876	12,172,088	9,003,353

Service Area Summary (continued)

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
External Services					
Public Safety					
Municipal Court	376,826	330,001	364,719	298,283	335,330
Municipal Court Tech Fund	1,731	36,806	30,300	917	980
Municipal Court Jury Fund	-	-	50	-	-
Municipal Court Juvenile Fund	-	-	52,441	-	-
Municipal Court Security Fund	-	20,397	18,896	-	-
Fire Admin	6,336,063	6,824,045	7,159,153	7,033,060	7,913,382
Fire Prevention	268,352	246,131	237,509	273,594	281,965
Emergency Management	257,518	248,914	242,318	203,244	456,172
Animal Shelter	1,377,390	1,426,704	1,688,279	1,423,017	1,742,022
Animal Shelter Special Revenue	2,206,150	1,149,898	385,844	319,333	151,400
Solid Waste Fund	2,036,319	2,231,696	2,368,231	2,009,256	2,273,896
Police Administration	8,442,810	9,290,038	9,426,630	5,340,041	2,605,543
Police Community Services	-	478	-	-	-
Police Investigations	-	84,743	-	1,006,017	1,562,400
Police Patrol	-	122,270	1,703	2,226,704	3,605,200
Police Support Services	-	31,318	-	1,002,215	2,032,700
State Forfeiture Fund	36,025	-	10,000	7,254	-
Federal Forfeiture Fund	238,319	6,870	37,000	31,255	24,000
Total Public Safety	21,577,504	22,050,309	22,023,073	21,174,190	22,984,990
Community Quality					
Library	1,073,692	1,092,976	1,025,443	981,278	1,036,993
Library Special Revenue	46,603	21,288	219,865	149,894	22,549
Doss Permanent Fund	649	1,777	500	36	35
Parks & Properties	1,450,441	1,791,335	1,799,211	1,746,475	2,004,972
Recreation	817,748	741,227	797,899	792,024	786,414
Special Events Fund	76,655	226,201	240,849	439,995	328,681
Heritage Park Fund	306,969	348,388	326,136	276,427	308,572
Hotel Tax Fund	141,434	173,751	473,700	310,630	226,000
Chandor Gardens	429,924	443,899	446,808	409,252	299,085
Parks Development	224,166	2,476,042	921,982	729,023	185,000
Total Community Quality	4,568,282	7,316,885	6,252,393	5,835,034	5,198,300
Total External Services	45,983,653	41,367,685	66,549,996	41,588,403	40,261,250
Other Administrative Funds					
SFX Grant Fund	22,368	18,639	-	11,182	-
Debt Service	12,700,895	39,130,161	7,384,119	7,390,374	7,802,000
Total Other Administrative Funds	12,723,263	39,148,800	7,384,119	7,401,556	7,802,000
Total Expenditures	67,300,681	89,844,846	84,368,726	58,057,212	57,167,092

Service Area Summary (continued)

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Interfund Transfers					
General Fund					
Contribution to Comp Abs Re-serve	150,000	-	-	-	-
Transfer to Other Funds	1,427,796	1,446,284	1,152,796	902,796	880,952
Transfer to Debt Service	152,000	250,000	149,450	250,000	250,000
Solid Waste					
Transfer to General Fund	246,519	200,000	200,000	200,000	-
Utilities/GF Admin Charges	368,495	284,374	602,201	602,201	647,622
Transfer to Capital Fund	500,000	500,000	300,000	300,000	300,000
Hotel Fund					
Transfer to Special Events	76,655	-	240,850	240,850	328,681
Transfer to Main Street	72,218	-	85,896	83,936	53,699
Transfer to Chandor	361,221	297,241	189,442	285,700	253,935
Total Interfund Transfers	3,354,904	2,977,899	2,920,635	2,865,483	2,714,889
Total Budget	\$ 70,655,584	\$ 92,822,744	\$ 87,289,361	\$ 60,922,695	\$ 59,881,981

Service Area Summary (continued)

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
All Internal & External Expenditures*					
Organizational Management	\$ 4,010,753	\$ 3,717,470	\$ 3,455,491	\$ 2,778,274	\$ 3,369,245
Asset Management	4,583,011	5,610,891	6,979,121	6,288,979	5,734,598
Growth & Development	1,873,308	1,910,423	2,849,654	2,407,091	3,074,607
Infrastructure	17,964,559	10,090,068	35,424,876	12,172,088	9,003,353
Public Safety	21,577,504	22,050,309	22,023,073	21,174,190	22,984,990
Community Quality	4,568,282	7,316,885	6,252,393	5,835,034	5,198,300
Total Expenditures	\$ 54,577,418	\$ 50,696,046	\$ 76,984,607	\$ 50,655,656	\$ 49,365,093
*Does not include interfund transfers or other administrative funds.					

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

Service Area Summary



Major Revenue Summary

Ad Valorem Tax

Total Calculation

2021 Taxable Value	\$ 3,429,131,674
Less Value of Over 65/Disabled Homestead Exemptions	(509,878,535)
Net Taxable Value	2,919,253,139
Tax Rate per \$100	0.4581
Total Tax Levy	13,373,099
Estimated Collection Rate	99.0%

Tax-Increment Reinvestment Zone Capture

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

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

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

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

Tax-Increment Reinvestment Zone Capture (continued)

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 \$374,211 in dedicated revenue.

Tax Increment Reinvestment Zone #1 Summary

Base Value - 2016 TIRZ Properties	50,194,482
2021 Taxable Value	160,211,459
Cumulative Value of Improvements	110,016,977
Percent of Improvements Captured	75%
Amount of Improvements Captured	82,512,733
 Tax Rate \$100	 0.4581
Estimated Collection Rate	99.00%
Total TIRZ Revenue	\$ 374,211

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 a 1,835-acre region along side 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 \$224,723 in dedicated revenue.

Tax Increment Reinvestment Zone #2 Summary

Base Value - 2018 TIRZ Properties	316,851,341
2021 Taxable Value	415,953,166
Cumulative Value of Improvements	99,101,825
Percent of Improvements Captured	50%
Amount of Improvements Captured	49,550,913
 Tax Rate \$100	 0.4581
Estimated Collection Rate	99.00%
Total TIRZ Revenue	\$ 224,723

Major Revenue Summary

Ad Valorem Tax

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 FY22, the distribution of property tax collections is expected to be as follows:

FY22 Ad Valorem Revenue Calculations (not including captured TIRZ Values)

O&M Taxable Value (discounted for TIRZ and frozen properties)	2,787,189,494
O&M Tax Rate \$100	0.3245
Estimated Collection Rate	99.0%
Total O&M Revenue from Non-Frozen Properties	\$ 8,953,986

I&S Taxable Value	2,787,189,494
I&S Tax Rate \$100	0.1336
Estimated Collection Rate	99.0%
Total I&S Revenue from Non-Frozen Properties	\$ 3,686,448

Levy on Frozen Properties	1,570,645
Estimated Collection Rate	99.0%
Total Revenue from Frozen Properties	\$ 1,554,939

Distribution of Frozen Property Revenue

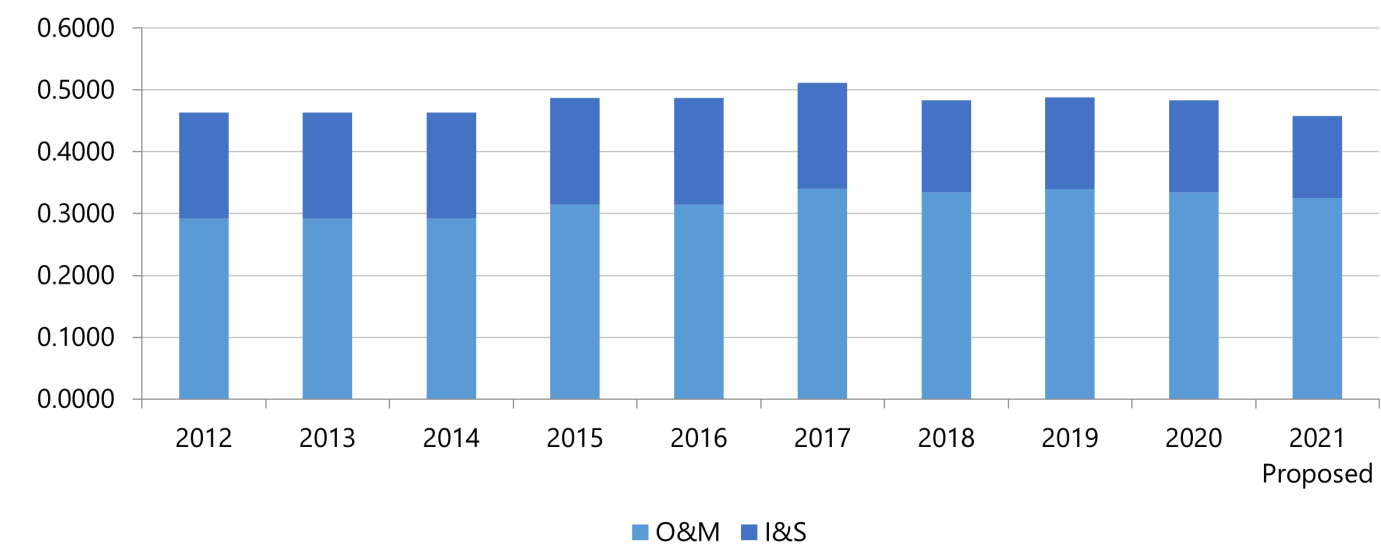
Frozen Property Revenue for Debt Service (based on DS Rate as a percentage of total rate)	\$ 453,420
Frozen Property Revenue for Operations (based on O&M Rate as a percentage of total rate)	\$ 1,101,519

Total FY22 Distribution

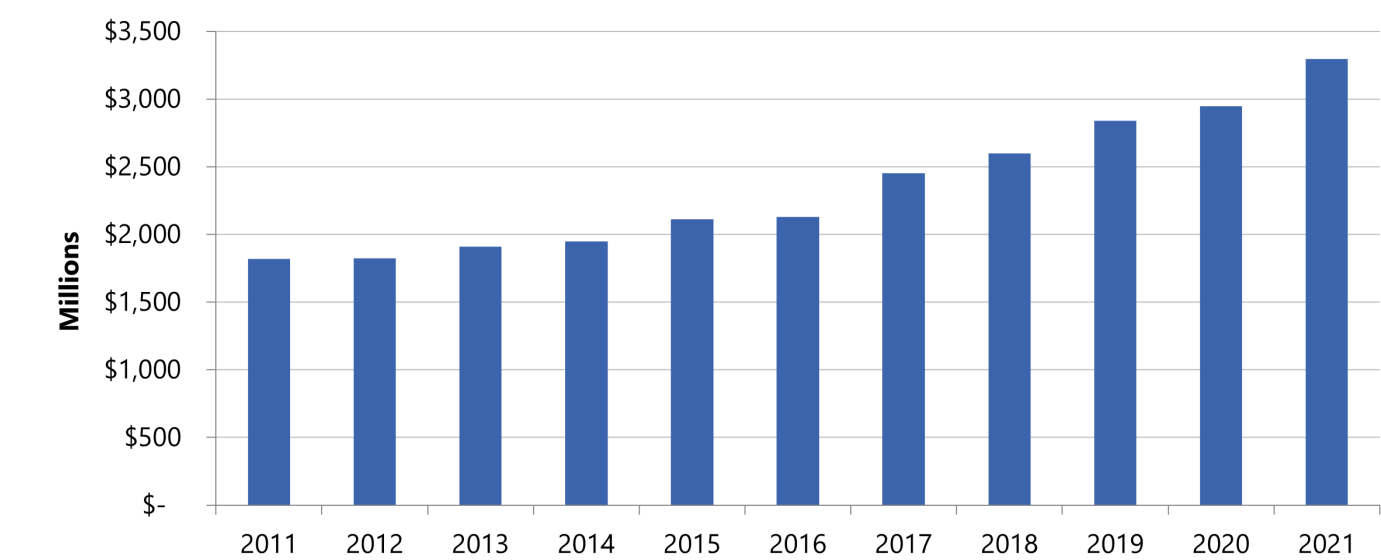
	Collections (\$)	Rate	Allocation %
General Fund (O&M)	\$ 10,055,443	0.3245	70.84%
Debt Services (I&S)	\$ 4,139,930	0.1336	29.16%
	\$ 14,195,372	0.4581	100.00%

Total TIRZ Taxes Captured	\$ 598,934
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Historical Property Tax Rates (per \$100)



Historical Assessed Property Values



Major Revenue Summary

Top Ten Taxpayers

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

Taxpayer	Nature of Entity	Taxable Value	% of Total Taxable Value
Parker County Hospital	Hospital	\$44,352,880	1.29%
FWH Apartments LLC	Apartments	33,333,580	0.97%
Weatherford Dunhill LLC	Retail	31,635,300	0.92%
Holland Lake Partners LTC	Apartments	25,784,909	0.75%
Power Service Products	Manufacturing	25,072,160	0.73%
LB-UBS 2006-C& E IH 20	Retail	22,143,800	0.65%
Brown Southgate Glen Texas	Apartments	21,800,000	0.64%
The Mark At Weatherford	Apartments	17,504,480	0.51%
Wal-Mart Store Inc #963	Retail	16,424,180	0.48%
Lowes Home Centers Inc	Retail	14,976,830	0.44%
		\$253,028,119	7.38%

Average Taxable Value \$219,223

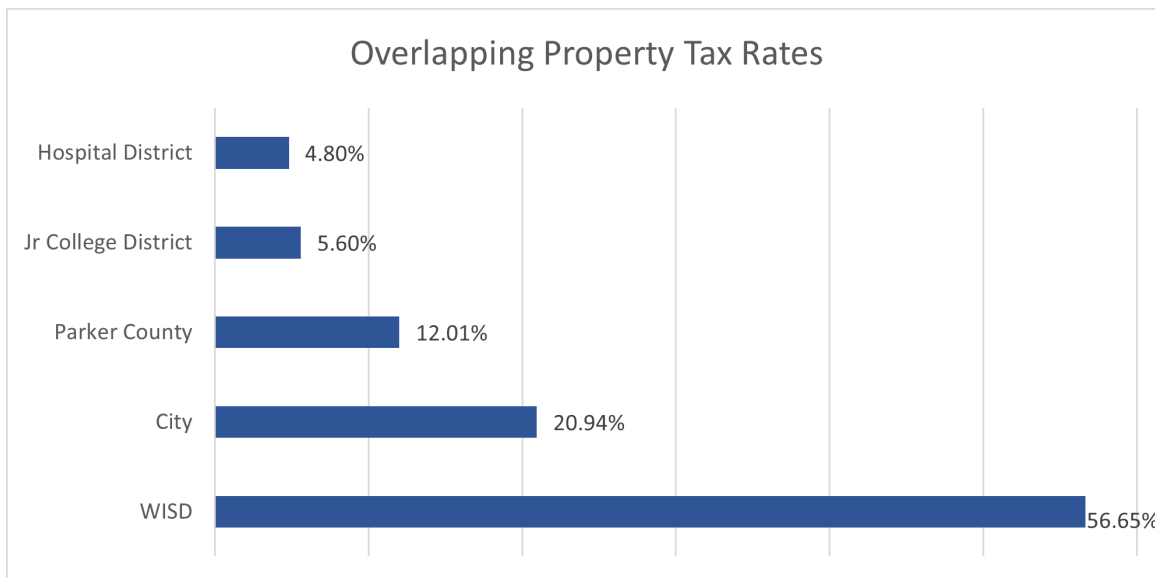
Total Tax Bill \$4,796

City Tax Bill \$1,004

City's Percentage of Tax Bill 20.9%

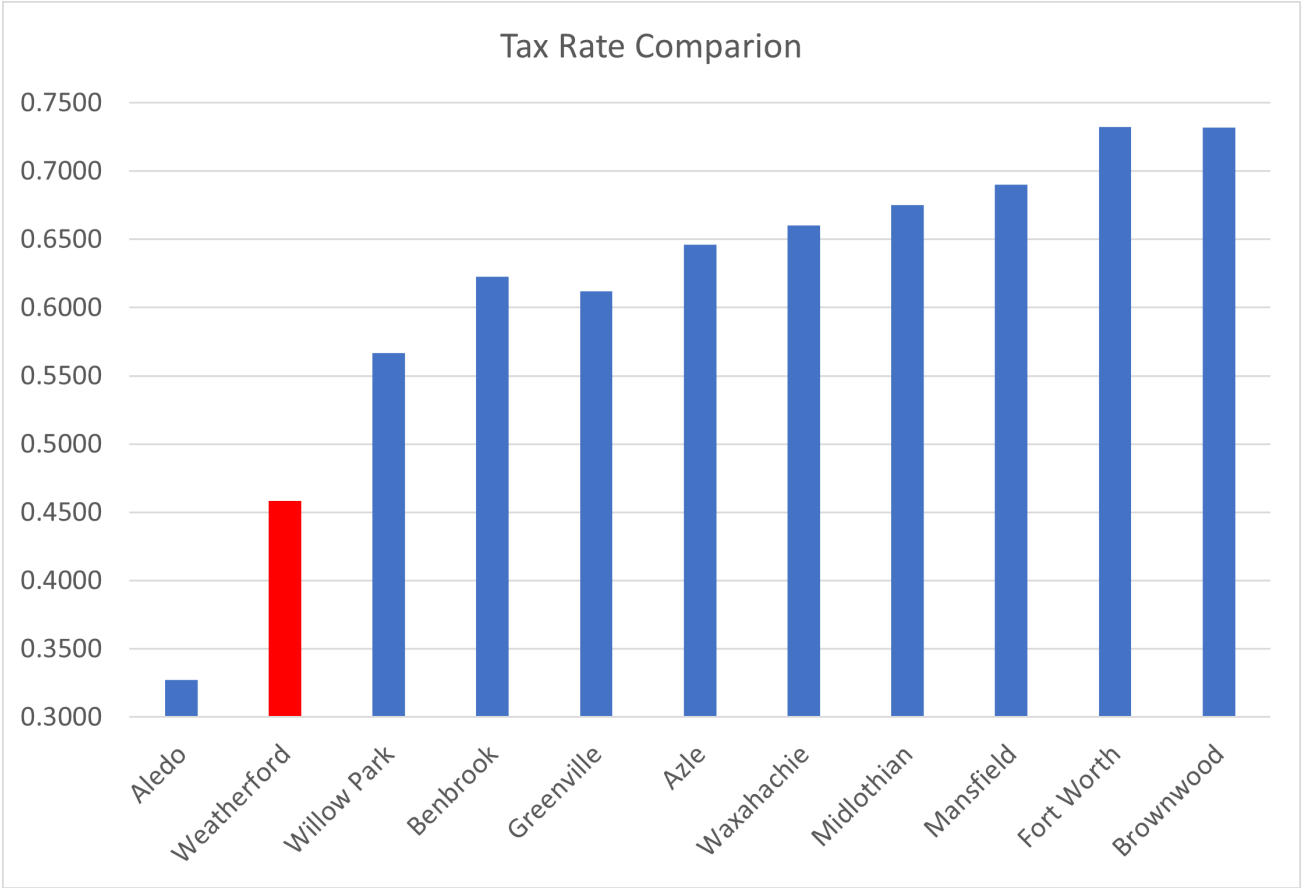
Overlapping Tax Rates

At \$0.4581 per \$100 valuation, the city's tax rate makes up approximately 21% of the total tax rate paid by Weatherford residents. Below is a chart showing how those tax rates are distributed.



Tax Rate Comparison

Weatherford’s Finance staff keeps track of how the City’s tax rate in comparison to both other cities of similar size around the state as well as neighboring cities. Below is a summary of the FY22 tax rates for these comparison cities. As the graph shows, Weatherford’s operating tax rate is lower than all but one of the comparison cities. This lower tax rate allows Weatherford residents to consistently receive a high value of services for a relatively low cost.



Major Revenue Summary

Sales Tax

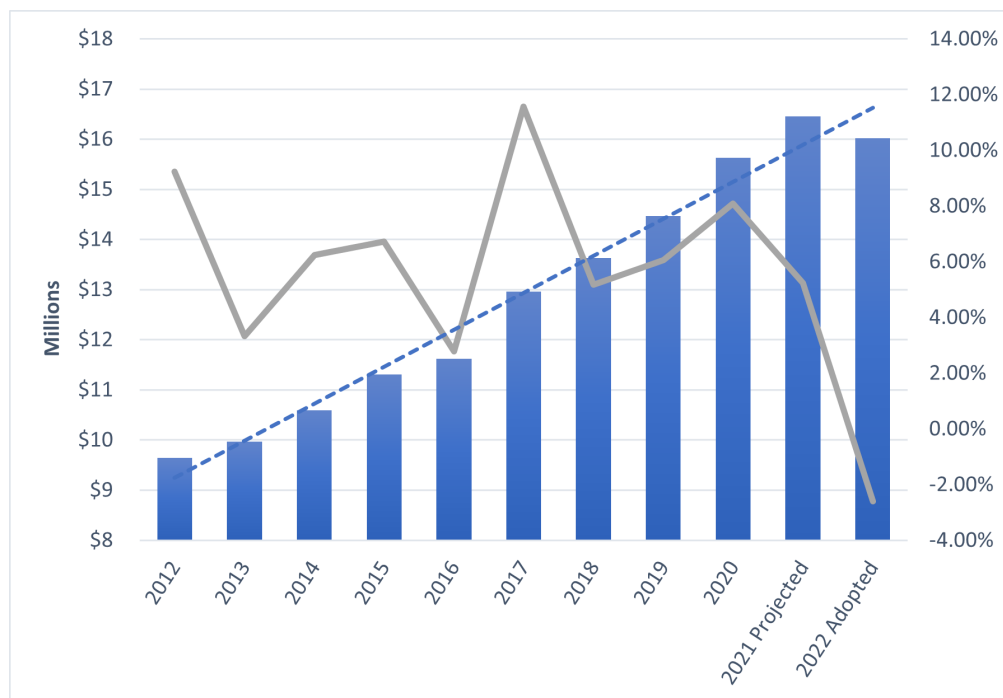
Revenue Calculations

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

The City budgets sales tax rather conservatively; the City sets a baseline of 10% of projection revenues to be utilized for one-time items and allows the remaining 90% to be used to fund recurring expenditures. Weatherford projects to receive \$16.0 million in sales tax revenue during FY22, and will utilize \$14.4 million of that for its ongoing budget. The remaining \$1.6 million has been earmarked for non-recurring purchases.

FY20 Actual	\$ 15,633,518
FY21 Adopted	\$ 15,330,352
Estimated End of Year Total Collections	\$ 16,452,959
Build in Sustainable Growth	\$ 14,421,921
Variable Growth (for one-time funding)	\$ 1,602,436
FY22 Adopted	<u>\$ 16,024,356</u>

Historical Sales Tax Collections



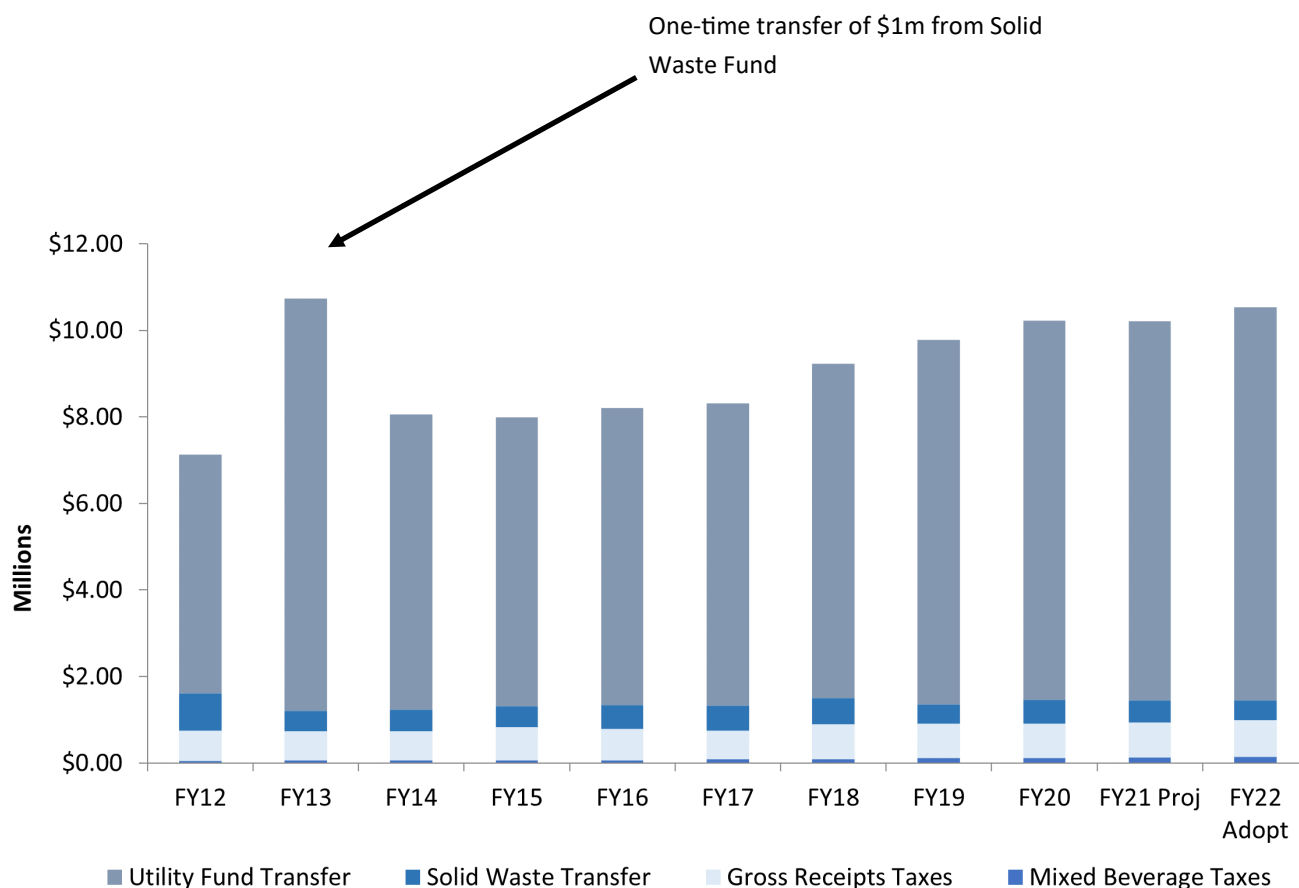
Transfers & Other Sources (General Fund)

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.

In FY13, proceeds from a lease/purchase agreement were deposited into this revenue group as well. These proceeds were used to fund a performance contract intended to improve the energy efficiency of city buildings.

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

Historical Gross Receipts and Transfer Revenue



Major Revenue Summary

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 www.window.state.tx.us, 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.

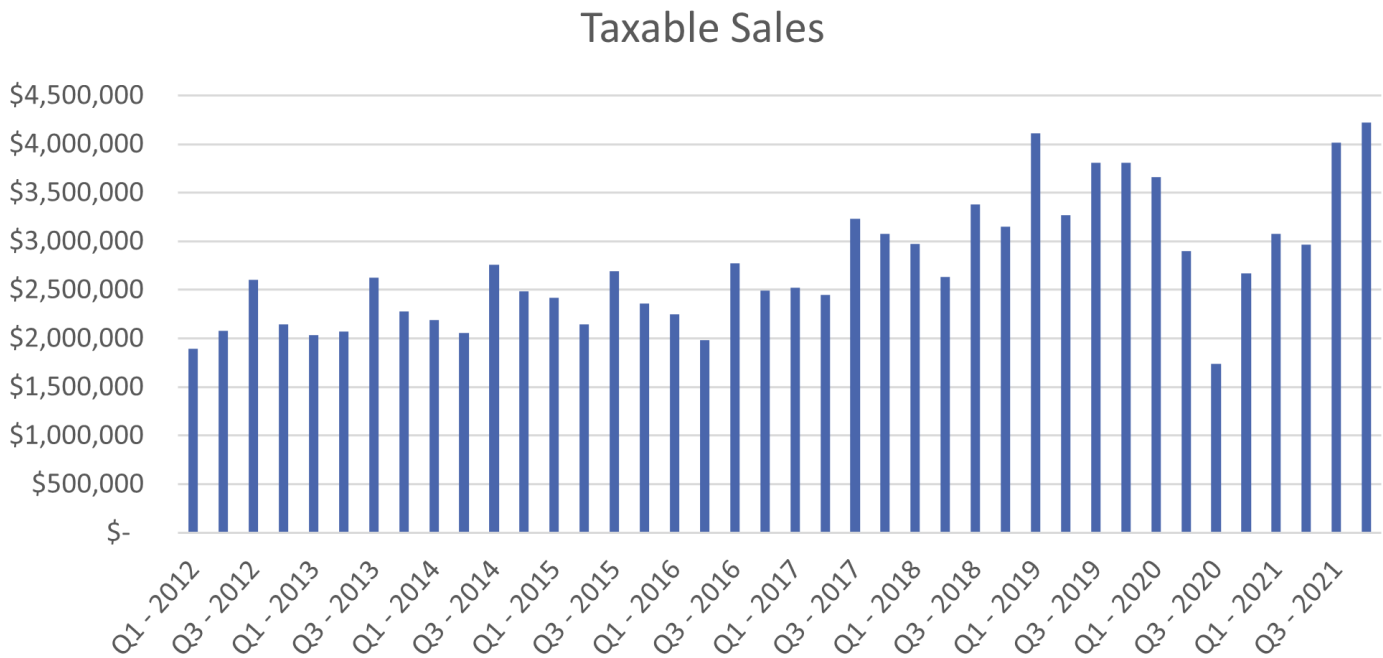
Because of the extremely unpredictable nature of this revenue stream, Weatherford budgets for little to no growth for hotel occupancy tax revenues. For FY21, the revenue projected breaks down as follows:

FY21 Budget	\$	790,902
FY21 Projection	\$	790,902
FY22 Budget	\$	850,000

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

FY 2022					
		Q1	Q2	Q3	Q4
Taxable Receipts	\$	3,040,350	\$ 2,950,000	\$ 3,150,000	\$ 3,002,500
Taxes	\$	212,825	\$ 206,500	\$ 220,500	\$ 210,175

Historical Quarterly Taxable Hotel Receipts



Historical Quarterly Taxable Receipts Crosstabs

	Q1	Q2	Q3	Q4
FY 2012	1,891,438	2,079,434	2,602,511	2,141,754
FY 2013	2,035,771	2,073,258	2,627,479	2,279,829
FY 2014	2,190,129	2,059,002	2,757,917	2,485,278
FY 2015	2,417,243	2,145,147	2,693,490	2,358,259
FY 2016	2,246,183	1,981,608	2,773,004	2,494,866
FY 2017	2,522,425	2,446,215	3,232,249	3,074,243
FY 2018	2,973,198	2,636,303	3,380,254	3,148,530
FY 2019	4,111,252	3,271,766	3,811,297	3,806,900
FY 2020	3,660,261	2,898,069	1,737,945	2,668,980
FY 2021	3,074,990	2,968,163	4,015,977	4,222,782

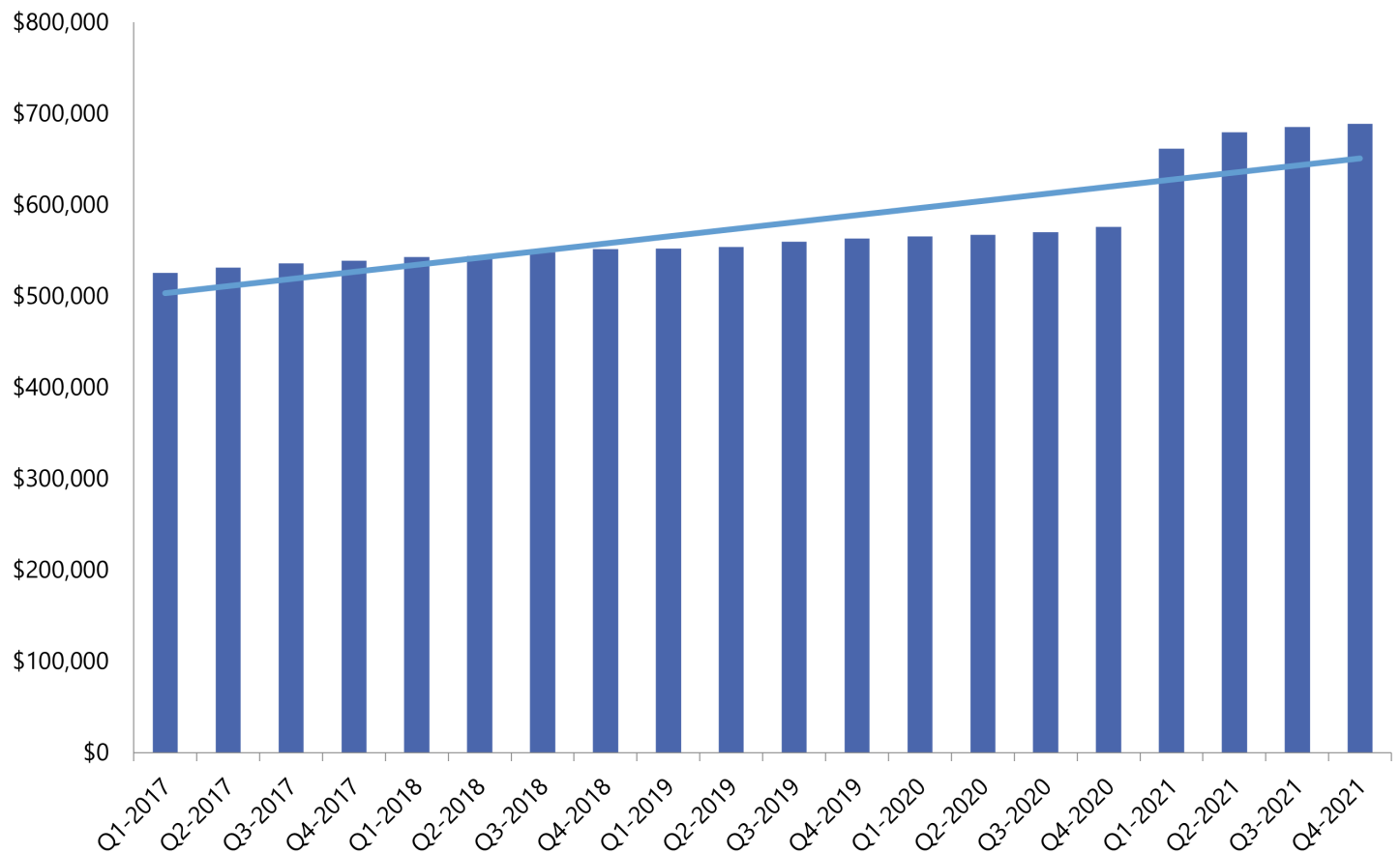
Major Revenue Summary

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 FY22, The City of Weatherford has budgeted approximately \$2.5 million in Garbage Fees collected.

Historical Collections

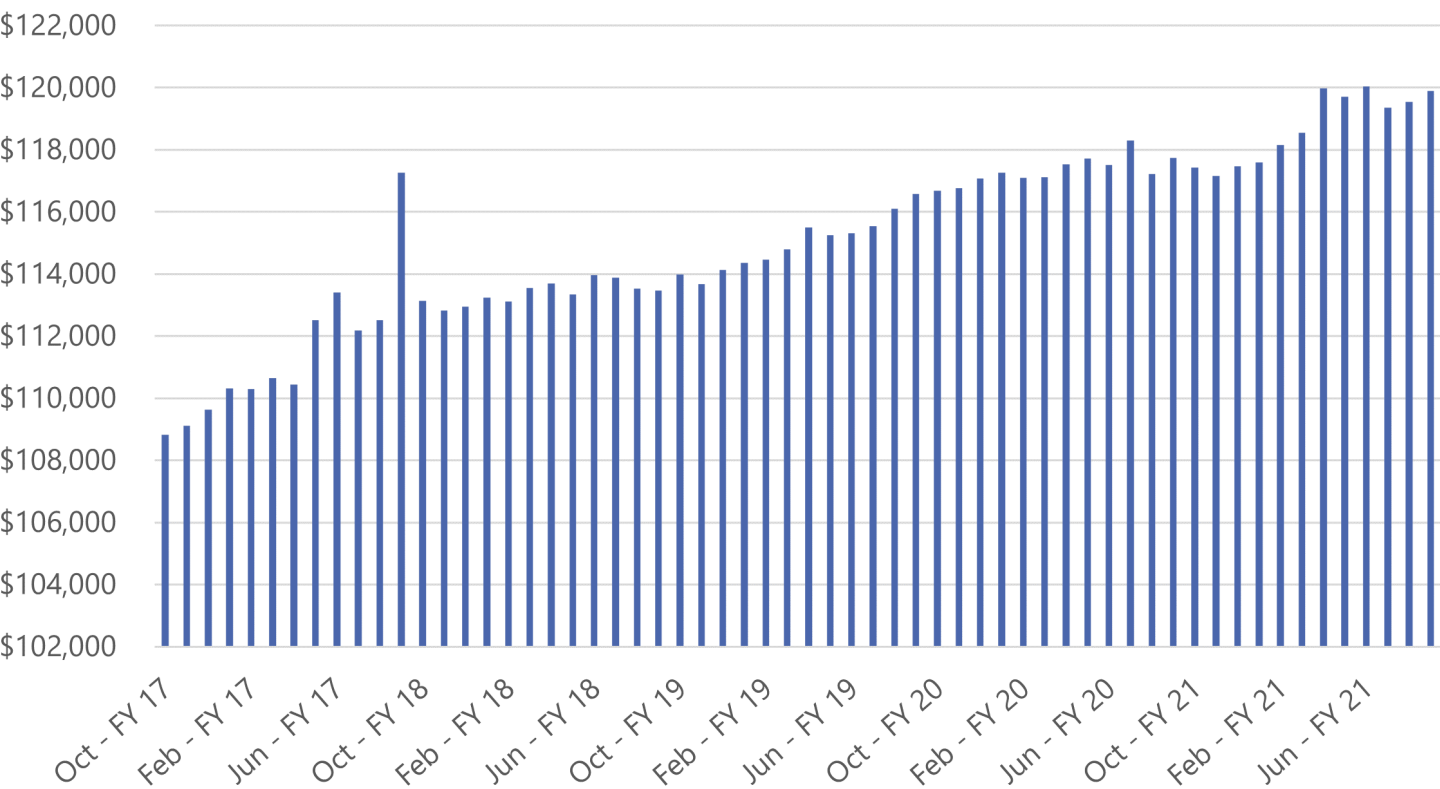


Stormwater Fees

Revenue Calculations

The Weatherford City Council approved the city’s first stormwater fee in January of 2013. Budget for FY22 breaks down to \$118,750 in stormwater revenue per month. Based on the previous fiscal year and the recent rate adjustment, this projection is reasonable.

Historical Collections



Weatherford Strategic Plan

Strategic Planning Process

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

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

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

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

Strengths

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

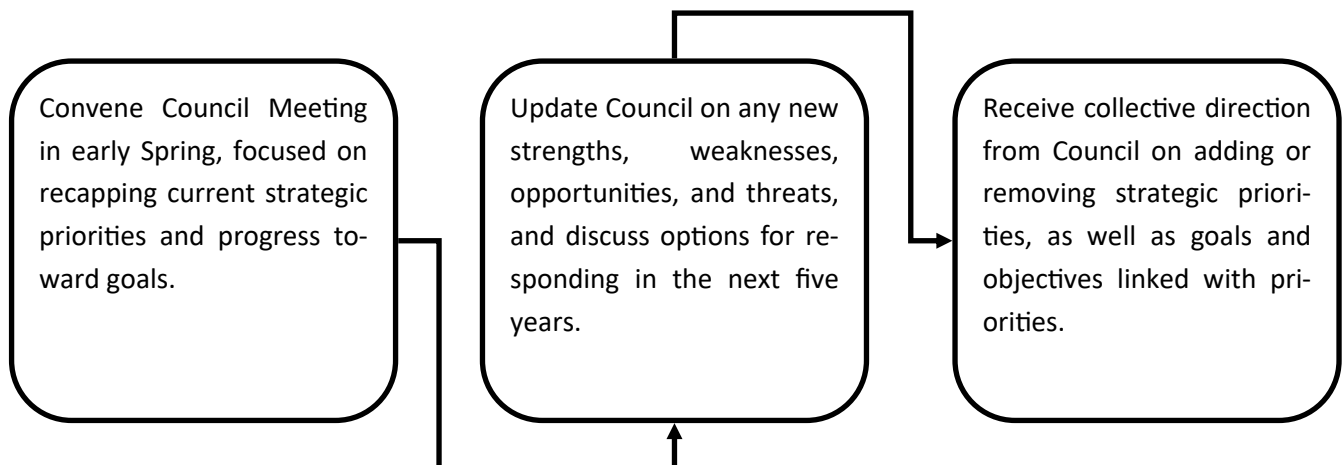
Weaknesses

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

Opportunities	Threats
<ul style="list-style-type: none"> • Maintain & expand revenue sources • Explore other uses—especially a concert venue—at 1st Monday Trade Days • Upgrade utility and infrastructure standards • Better manage tourism opportunities • Establish an entertainment district downtown • Do a new comprehensive plan • Establish a new vision for Downtown, 1st Monday Trade Days, and York Avenue • Expand and protect natural resources • Form a citizens’ capital committee 	<ul style="list-style-type: none"> • Economic environment — cyclical and needs to be well monitored • Development from the east may affect Weatherford’s unique identity • Negative growth in the extra-territorial jurisdiction and its affect on Weatherford • Development may affect public safety and quality of life • Unrealistic citizen expectations • Continuing to be reactive rather than proactive • Not enough annual funding for street system

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

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



Weatherford Strategic Plan

Mission Statement

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

Vision Statement

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

Values

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

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

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

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

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

General Focus Areas

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

The focus areas agreed upon are as follows:

1

Communicate with Citizens

It has always been important for municipalities to keep in close communication with their citizens. With Weatherford being a fast-growing city, it is not only crucial that the growth is responsible, but that it is also in line with the quality that Weatherford citizens expect and deserve. As a part of that, staff and Council strive to remain in constant contact with those they serve.

2

Concentrate on Infrastructure

Weatherford's streets and utilities are among the most basic, integral services delivered to citizens. As the City grows, staff and Council will ensure that it provides the same, high quality infrastructure to support this growth while still being able to maintain all existing systems.

3

Re-Align Funding Sources

As with every municipality, Weatherford faces a host of needs, all vying for the same limited financial resources available to meet them. One method to assist in addressing these is to align funding sources with specific needs. For example, matching the needs availability of sales tax funds (which can be quite volatile) with non-recurring capital needs, utilizing property tax gains to fund specific, recurring costs, and using specific program/event revenues to directly fund those programs/events. It is the policy of Weatherford's staff and Council to evaluate all revenues to maximize the efficiency of the budgeting process.

4

Control our Own Destiny

Weatherford staff and Council strive to be proactive in planning for the City's growth and development, ensuring the growth is smart and manageable.

5

Improve Marketability

In the past several years, Weatherford has added several amenities and businesses that make it an attractive destination for tourism. The City is committed to marketing these developments consistently, while diligently adding more to increase its marketability.

6

Ensure Sustainable Services

The City's continued growth is a given. The danger with rapid growth, however, is that if adequate plans are not in place to sustain all services necessary to support that growth, then the City's overall quality will decline. Weatherford's leadership will ensure that this is not the case.

Weatherford Strategic Plan

Strategic Goals and Objectives (continued)

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

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

Strategic Goals and Objectives (continued)

Conduct a citizens' survey

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

Upgrade Infrastructure

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

Evaluate resources put toward "Non-Resident" services

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

Weatherford Strategic Plan

Strategic Goals and Objectives (continued)

that provides the funding for two additional animal services personnel.

- Increasing the City's current interlocal agreement with Weatherford ISD to provide partial funding for five school resource officers.
- Creating an interlocal agreement with Emergency Services District #3 to allow for better overall coverage in emergency services for both the City and the district, and adding funding from the District to the City to provide those services. Additionally, the City is able to utilize existing equipment and apparatus owned by the District.

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

◇ Timeline: Ongoing.

Prepare a new comprehensive plan (General Plan)

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

Explore new revenue opportunities

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

To date, approximately 10% of Weatherford's General Fund operations are self-funded through service charges and other fees.

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

Weatherford Strategic Plan

Strategic Goals and Objectives (continued)

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

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

Improve tourism and marketing for the City

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

Ensure quality development

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

Weatherford Strategic Plan

Strategic Goals and Objectives (continued)

Focus on the City's internal needs

- ◇ Primary Departments Involved: City Manager's Office; Municipal and Community Services; Finance; Human Resources; Information Technology
- ◇ Description: Weatherford staff has identified several key areas that are in need of funding in order to ensure the City's operational health. Among them are ongoing fleet funding, compensation/succession planning, and planning for the City's retiree liabilities.
- ◇ Retirement Pressures: Like many cities, Weatherford currently has a large number of staff that is eligible for retirement. As of FY22, approximately one-third of Weatherford's General Fund employees have accrued enough time in the Texas Municipal Retirement System to be able to officially retire. Unfortunately, this presents two problems for the City. First, with many of these employees being long-tenured at Weatherford, that level of staff turnover will undoubtedly cause some operational disruption from the knowledge lost with losing those employees. This would necessitate a delicate succession plan to ensure that proper knowledge-transfer takes place in the midst of turnover. Second, there is a financial component that involves the City's policy on compensated absences. When an employee retires, he or she is entitled to compensation for any remaining vacation and partial sick time they have accrued but not used. Fortunately, this is an issue staff and Council have been aware of for a number of years, and have therefore taken steps to alleviate the financial component. Council has created a reserve, currently at \$0.6M, in the General Fund to help offset these retirement separation costs. Additionally, staff has built in an ongoing funding component of \$150,000 annually to help pay for any employee separation costs throughout any given fiscal year. Through FY25, these funding sources should be sufficient to cover most, if not all, of Weatherford's projected retiree separation costs. For more information, please see the General Fund 5-Year Forecast.
- ◇ Compensation: Among the highest budget priorities for both the City Council and City Manager is to address employee compensation. As with an organization's facilities, technology, and major equipment, employees are an asset. As an asset, employees need to be maintained, including providing adequate training, equipment and support to perform their jobs, and competitive compensation in order to attract and retain quality talent. Weatherford's pay structure has been inconsistent since recovering from the Great Recession. Several pay grades overlap one another, resulting in staff frustration, and the pay for many positions struggles to remain at market. While staff has implemented several isolated actions to help remedy both of these issues beginning in 2013, the problems still exist. In FY18, the City Manager's Office engaged with an external consultant to help overhaul Weatherford's position classification and pay structure. The result of this initiative is a more organized and consistent system for classification, raises, and promotions across the City that will help retain staff, attract quality talent, and usher in responsible succession planning. For FY22, staff has been able to implement personnel actions to continue along the lines of this newly adopted plan. For more information, please see the General Fund 5-Year Forecast.
- ◇ Health Insurance: Similar to overall compensation, health insurance premiums have been a constant issue for Weatherford, as rising rates shrink the City's operational flexibility. Facing an almost a 15% increase in FY18, staff decided to discontinue Weatherford's health insurance plan with the Texas Municipal League, and opted for self-funding. This process began on January 1, 2018 and has resulted in significant cost savings while still maintaining benefits for FY22. The City has not increased rates to the employee in 4 years.
- ◇ Training Opportunities: Since FY18, the City Manager's Office has placed an emphasis on staff development and succession planning. The City has engaged with several external consultants to develop staff knowledge, skill set, judgment, and work ethic.
- ◇ Fleet Rotation: Finally, this budget expands upon the creation of a fleet rotation program from FY16. During that year, Weatherford began implementing a modest vehicle/major equipment replacement program, intended to build sufficient funding over time to continually replenish designated assets in a timely manner. By treating the cost to replace these vehicles/major equipment as recurring, staff ensures that Weatherford personnel always have safe, reliable tools to do their jobs. This helps to maintain consistent operational service levels as well as financial health. To

Weatherford Strategic Plan

Strategic Goals and Objectives (continued)

date, finance staff has targeted 180 vehicles, primarily public safety and public works related, to put on this ongoing fleet funding rotation at their next replacement period. Currently, 73 of those identified have been allocated to the schedule, amounting to almost 40% of the target. For more information, please see the General Fund 5-Year Forecast.

- ◇ Timeline: The targets for fleet and retiree funding are calculated on a 5-year basis, although the programs will continue indefinitely.

FY22 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 budget operating budgets and new requests.

April 12

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.

April 13-
May 10

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

Effective Tax Rates Published

Pursuant to Texas state law, the City published its effective and roll-back rates for public review.

July 31

6

Presentation of FY22 City Manager's Proposed Budget

The City Manager's FY22 Proposed Budget is presented to the City Council and made available for public inspection.

Aug
10

FY22 Budget Calendar

7	Tax Rate Proposed by City Council City Council voted to propose a tax rate for the FY22 Weatherford Budget.	Aug 24
8	Public Hearing Held on Budget Following the required notices, a public hearing is held on the FY22 Proposed Budget.	Aug 24
9	Public Hearing Held on Tax Rate Following the required notices, a public hearing is held on the FY22 proposed tax rate.	Sep 14
10	Council Adopts the FY22 Budget and Tax Rate Following extensive discussion in August and September, the City Council adopts the budget and tax rates for the following year.	Sep 14
11	Follow-Up/Debrief with Staff Finance staff sets meetings with the City Manager's Office as well as other departments to debrief on the budget for FY22, discussing ways to improve the process for the next budget cycle.	Oct 2021
12	Adopted Budget Document Published Council changes are incorporated into the final budget document, which is published and made available to the public.	Jan 2022

Budget Process & Methodology

This budget document serves as the annual operating plan for the City of Weatherford during the fiscal year beginning October 1, 2021 and ending September 30, 2022 (FY22).

The funding choices made for FY22 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 FY22 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 FY21, 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 FY22 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 compre-

Budget Process & Methodology (cont.)

hensive 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, FY22 is the fourth year the City has been able to maintain benefits without increasing the cost.

2. Shows a focus on long-term capital planning. For several years, Weatherford's capital plans have focused primarily on roads, in conjunction with the Texas Department of Transportation Pass-Through Financing System, which allows local communities access to state funds in conjunction with state highway projects. With those projects having concluded in the past year, staff can now focus time and resources on unrelated projects that take high priority. In the immediate future, these projects include an overhaul of the region's public safety dispatch system, replacement of the City's accounting software, constructing a new police station, renovating the City's library, and making large-scale repairs and renovations to the City's pool. 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 \$750,000 for FY22.

2. Continue Management of Internal Liabilities. Since 2015, Weatherford Finance staff has worked with managers across the City to forecast vehicle/equipment replacement needs, pressing facilities maintenance, and retirements in an effort to adequately prepare financially and operationally for those future costs. To date, Weatherford has created an ongoing vehicle rotation for almost 80 vehicles, treating those assets as recurring expenses that need to be managed rather than one-time replacements. Additionally, Council and staff have worked to create a reserve, currently at \$0.6M to meet projected costs associated with retirements. This forward thinking will prove wise and useful to the City for a number of years.

FY22 Budget Process

In January of 2013, a strategic planning consultant assisted the City Manager's Office in leading a workshop with staff and Council to discuss city priorities. Over the next several meetings, this discussion led to an analysis of the city's strengths, weaknesses, opportunities, and threats, as well as the city's goals and objectives for the coming year. It was against these goals and objectives that any budget request was weighed. Since that time, this plan has been thorough-

ly discussed and updated. This provided the primary driving force of this budget.

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

Budget submissions were due from each department in April through May. At this time, the data were reviewed by the Finance Department and compiled and presented to the City Manager prior to departmental budget discussions.

Between late-May and early July, budget discussions were held with the City Manager wherein departments discussed their line-item requests and explained their supplemental requests and prioritizations.

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

In early August, the City Manager's proposed budget was presented to the City Council. Over the next two months, several work sessions and public hearings were held to discuss the various proposals included in the City Manager's budget as well as the tax rate. The City Council approved the FY22 General City Budget on September 14, 2021.

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:

Budget Process & Methodology (cont.)

- 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 of behalf of the City. Revenue sources from licenses, fines and forfeitures, service charges and other miscellaneous revenues are generally recognized as the cash is received.
- Expenditures are included in the budget when they are measurable, a fund liability is incurred, and the liability will be liquidated with resources included in the budget. This includes interest and principal on general long-term debt which are recorded when due or otherwise payable.
- Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration.

Basis of Budgeting

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

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

Impact of Financial Policies on the Budget Process

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

- **Revenue Estimates:** Revenues have been conservatively estimated to ensure reliable, equitable, and sufficient amounts are available to support desired services. An analysis of probable economic changes has been considered for all revenue estimates, most notably sales taxes.
- **Use of Fund Balance:** Over \$2.2 million of the City's General Fund balance is being utilized in FY22 for one-time purchases. 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 \$566,755 in vehicle replacement costs based on the fleet replacement schedule. Additionally, \$500,000 of ongoing costs related to the new vehicle replacement rotation has been added to the General Fund Budget.
- **Fiscal Monitoring:** Each month, staff of the Finance Department prepares expenditure and revenue reports in order to monitor departmental budgetary information, and to stay ahead of economic trends as they emerge. Additionally, staff prepares formal year-end projections of revenue and expenditures on a quarterly basis.
- A budget is balanced when all ongoing, operational costs are supported by ongoing revenues. One-time costs may be covered by ongoing or one-time revenue sources, or through the use of fund balance.

Capital Expenses included in this Budget

Department	Item	Ongoing	One-Time	Total
Parks and Recreation	Replacement mower	\$ -	\$26,767	\$26,767
Police Department	Uplift 4 Patrol Tahoe's	\$ -	\$175,350	\$175,350
Fire Services	Replacement vehicle: Rescue Squad	\$ -	\$69,538	\$69,538
Fire Services	Replacement vehicle: Command Vehicle	\$ -	\$67,815	\$67,815
Fire Services	Replacement vehicle: Command Vehicle 2	\$ -	\$67,815	\$67,815
Municipal & Community Services	Animal Shelter-New Adoption Kennel	\$ -	\$200,000	\$200,000
Municipal & Community Services	Animal Shelter-Epoxy floors and walls	\$ -	\$43,500	\$43,500
Municipal & Community Services	Animal Shelter-Vehicle Replacement	\$ -	\$55,000	\$55,000
Municipal & Community Services	Facility Renovation-Service Center Roof	\$ -	\$179,000	\$179,000
Municipal & Community Services	Facility Renovation-Library	\$ -	\$69,000	\$69,000
Municipal & Community Services	Facility Renovation-Fire Stations	\$ -	\$68,000	\$68,000
Municipal & Community Services	Facility Renovation-Animal Shelter	\$ -	\$27,000	\$27,000
Municipal & Community Services	Facility Renovation-Mt. Pleasant	\$ -	\$13,000	\$13,000
Municipal & Community Services	Facility Renovation-City Hall	\$ -	\$25,000	\$25,000
Municipal & Community Services	Facility Renovation-Farmers Market	\$ -	\$16,000	\$16,000
Transportation & Public Works	Replacement Vehicle	\$ -	\$49,137	\$49,137
Transportation & Public Works	Replacement Wood Chipper	\$ -	\$39,505	\$39,505
Transportation & Public Works	Tack Tank Trailer	\$ -	\$15,828	\$15,828
		\$ -	\$1,207,255	\$1,207,255

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.

Authorized Position Summary

General Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
City Administration				
City Manager	1	1	1	1
Assistant City Manager	1	2	2	2
Deputy City Manager	1	0	0	0
City Secretary	1	1	1	1
Executive Assistant	1	1	1	1
Receptionist	0	1	1	1
Total	5	6	6	6
City Attorney				
City Attorney (contract)	1	1	1	1
Total	1	1	1	1
City Council				
Mayor	1	1	1	1
Council Member	4	4	4	4
Total	5	5	5	5
Communication & Marketing				
Director of Communications & Marketing	1	1	1	1
Communications & Marketing Coordinator	1	1	1	1
Total	2	2	2	2
Finance				
Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	0
Accounting Manager	1	1	0	0
Accountant II	0	0	1	0
Staff Accountant	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Budget Coordinator	0	0	0	1
Purchasing Coordinator	1	1	1	1
Total	6	6	6	5

Authorized Position Summary

General Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
Municipal Court				
Court Administrator/ Clerk of Court	1	1	1	1
Sr Deputy Clerk	1	1	1	1
Asst Court Administrator	0	1	1	1
Juvenile Case Mgr	1	1	0	0
Court Clerk	1	0	0	0
Municipal Judge (contract)	2	2	2	2
Total	6	6	5	5
Human Resources				
Director of HR	1	1	1	1
Assistant Director of HR	0	1	1	1
HR Generalist	0	1	1	1
HR Specialist	1	1	0	0
Total	2	4	3	3
Information Technology				
Director of IT	1	1	1	1
Assistant Director of IT	1	1	1	1
GIS Coordinator	1	1	1	1
GIS Tech	1	1	1	1
Sr Network Administrator	1	1	1	1
Network Administrator	0	1	1	0
Systems Analyst	1	1	1	1
Business Analyst	1	1	1	1
IT Specialist	1	1	1	1
Total	8	9	9	8
Fleet Maintenance				
Senior Mechanic	1	0	0	0
Mechanic	1	0	0	0
Fleet Manager	0	1	1	1
Fire Apparatus Mechanic	0	0	0	1
Total	2	1	1	2

Authorized Position Summary

General Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
Economic Development				
Economic Development Director	0	1	1	1
Economic Development Coordinator	0	0	1	1
Administrative Assistant	1	1	0	0
Total	1	1	2	2
Development & Neighborhood Services				
Director of DNS	1	1	1	1
Development Coordinator	0	1	0	0
Administrative Assistant	1	1	0	0
Planner	2	2	1	3
Planning Tech	0	0	2	0
Permit Tech	2	2	0	0
Building Official	1	1	1	1
Building Inspector I	1	1	0	0
Building Inspector II	1	1	1	1
Building Inspector III	0	0	1	1
Development Clerk	2	2	2	2
Plans Examiner	1	1	1	1
Lead Code Enforcement Officer	1	1	1	1
Code Enforcement Officer I	0	0	2	3
Code Enforcement Officer II	1	1	0	0
Total	14	15	13	14
Library				
Director of Library	1	1	1	1
Sr Library Clerk	2	2	2	2
Sr Library Clerk (PT)	1	0	0	0
Reference Librarian	3	3	1	1
Library Clerk	0	0	2	2
Librarian (PT)	1	2	1	1
Office Coordinator	1	1	1	1
Library Tech Supervisor	1	1	1	1
Library Clerk (PT)	5	5	3	3
Librarian II	0	0	1	1
Librarian I	1	1	1	1
Library Associate	0	0	0	0
Library Associate (PT)	2	2	1	1
Library Circulation Clerk	2	2	0	0
Total	20	20	15	15

Authorized Position Summary

General Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
Parks & Properties				
Park Operations Manager	1	1	1	1
Athletic & Aquatic Tech	1	1	1	1
Crew Leader	3	3	3	3
Sr Groundskeeper	1	2	2	2
Groundskeeper	6	4	4	4
Grounds Maintenance Supervisor	1	1	1	1
Horticulturalist	0	1	1	1
Licensed Irrigator	1	1	1	1
Summer Maintenance Worker (PT)	4	5	5	0
Total	18	19	19	14
Recreation				
Director of Parks & Recreation	1	1	1	1
Assistant Director of Parks & Recreation	1	1	1	1
Recreation Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Special Events Coordinator	1	0	0	0
Clerical Assistant (PT)	2	2	2	2
Total	7	6	6	6
Fire Operations				
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	0	0
Operations Chief	0	0	1	1
Battalion Chief	3	3	3	3
Fire Captain	3	3	3	3
Fire Lieutenant	9	9	9	9
Driver/Engineer	12	12	12	12
Firefighter-EMT	27	27	27	27
Executive Assistant	1	1	1	1
Fire Apparatus Mechanic (PT)	1	1	0	0
Total	58	58	57	57
Fire Prevention				
Fire Marshal	1	1	1	1
Deputy Fire Marshal	1	1	1	1
Total	2	2	2	2

Authorized Position Summary

General Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
Police				
Director of Public Safety	0	0	1	1
Police Chief	1	1	0	0
Background Investigator (PT)	1	1	1	1
TCO (PT)	3	0	0	0
Commander	4	4	3	3
Sergeant	10	10	10	10
Corporal	10	12	13	13
Court Bailiff	1	1	1	1
Deputy Chief	1	1	1	1
Finance Specialist	1	1	1	1
Officer	33	32	32	34
Reserve Officer (PT)	5	5	5	5
Special Services Planner	1	1	1	1
Property & Evidence Tech	1	1	1	1
TCO	12	12	12	12
TCO/TAC	0	2	2	2
Records Clerk	3	3	3	3
Fleet Coordinator (PT)	0	1	1	1
Support Services Manager	0	0	1	1
Total	87	88	89	91
Emergency Management				
Emergency Management Coordinator	0	0	1	1
Emergency Management Specialist	1	0	0	0
Total	1	0	1	1
Animal Services				
Director of Municipal & Community Services	0	1	1	1
Animal Services Manager	1	1	1	1
Animal Control Officer Supervisor	1	1	1	1
Animal Care Tech Supervisor	1	1	1	1
Sr Animal Vet Tech	1	1	1	1
Sr Animal Care Specialist	1	1	1	1
Animal Control Officer	2	2	2	2
Animal Care Specialist	1	1	0	0
Animal Service Vet Tech	1	1	1	1
Animal Care Tech	4	4	4	4
Animal Services Operating Manager	1	1	1	1
Total	14	15	14	14

Authorized Position Summary

General Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
Facilities Maintenance				
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Tech	1	1	1	1
Lead Custodian	1	1	1	0
Custodian	2	2	2	2
Custodian (PT)	3	3	1	0
Total	8	8	6	4

Transportation & Public Works				
Director of TPW	1	1	1	1
Director of Capital Improvement Projects	1	1	1	1
Civil Engineer	1	1	1	1
TPW Operations Manager	1	1	1	1
Office Assistant	1	1	1	1
TPW Coordinator	1	1	0	0
Field Service Tech	1	1	1	1
Heavy Equipment Operator	3	3	3	3
Light Equipment Operator	1	2	2	2
Maintenance Worker	5	4	4	4
Street Crew Leader	2	2	2	2
Street Supervisor	1	1	1	1
Fleet Coordinator (PT)	0	1	1	1
Foreman	2	0	0	0
Traffic Technician	2	2	2	2
Traffic Maintenance Worker	0	1	0	0
Traffic Maintenance Worker (PT)	2	1	1	0
Asset Management Tech (PT)	0	0	0	1
Total	25	24	22	22

Total General Fund	292	296	284	279
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Authorized Position Summary

Special Events Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
Parks and Recreation				
Special Events Manager	0	0	1	1
Special Events Coordinator	2	2	1	2
Total	2	2	2	2

Heritage Park Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
Parks and Recreation				
Event Attendant (PT)	6	6	5	5
Clerical Assistant (PT)	1	1	1	1
Total	7	7	6	6

Chandor Gardens Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
Parks and Recreation				
Office Assistant	1	1	0	0
Event Assistant	0	0	1	1
Clerical Assistant – PT	2	2	1	1
Recreation Manager	1	1	0	0
Senior Groundskeeper	1	1	1	1
Groundskeeper	1	1	1	1
Horticulturalist	1	0	0	0
Gardener	0	1	0	0
Total	7	7	4	4

Authorized Position Summary

Solid Waste Fund Authorized Positions

	Actual FY19	Actual FY20	Actual FY21	Adopted FY22
Municipal & Community Services				
Assistant Director of Municipal & Comm Svcs	1	1	1	1
Administrative Assistant	1	1	1	1
Sanitation Manager	1	1	1	1
Senior Sanitation Driver	0	0	0	0
Sanitation Driver	4	4	4	4
Sanitation Loader	8	9	9	9
Heavy Equipment Operator	3	3	3	3
Total	18	19	19	19



General Fund



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

General Fund Summary

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 15,431,249	\$ 15,729,115	\$ 17,492,860	\$ 17,492,860	\$ 19,901,531
Revenues					
Property Taxes	8,220,122	9,056,797	9,350,284	9,350,284	10,155,443
Sales Taxes	14,571,947	15,633,518	15,330,352	16,452,959	16,024,356
Other Taxes	940,665	908,572	895,000	948,538	1,015,000
Licenses	651,198	944,242	728,125	1,661,363	876,325
Intergovernmental Revenue	1,068,824	1,621,416	1,302,091	1,210,793	1,260,365
Service Charges	1,398,922	1,365,566	1,329,131	1,341,523	1,193,600
Fines & Forfeitures	417,471	292,938	355,200	220,843	280,800
Miscellaneous Revenue	1,030,287	610,578	399,865	325,358	307,000
Transfers & Other Sources	5,814,475	5,632,630	5,555,947	5,548,290	5,367,670
Intragovernmental Services	3,243,200	3,870,208	3,759,004	3,759,004	4,208,256
Total Revenues	37,357,111	39,936,464	39,004,999	40,818,956	40,688,815
Available Resources	52,788,360	55,665,579	56,497,859	58,311,816	60,590,346
Expenditures					
City Administration	1,263,034	1,072,702	1,560,853	1,002,680	1,651,469
City Attorney	295,500	327,948	410,315	311,506	325,850
City Council	54,868	45,999	56,178	33,620	31,943
Communications & Marketing	245,227	225,697	288,654	252,022	289,678
Economic Development	186,877	186,124	1,203,151	835,693	1,173,051
Finance	625,148	623,714	646,121	568,680	550,456
Municipal Court	376,826	330,001	364,719	298,283	335,330
Fire Department	6,604,416	7,070,176	7,396,662	7,306,654	8,195,347
Emergency Management	257,518	248,914	242,318	203,244	456,172
Human Resources	500,467	474,169	524,728	507,298	508,470
Information Technology	3,273,545	3,071,312	3,822,225	3,582,940	3,522,617
Library	1,073,692	1,092,976	1,025,443	981,278	1,036,993
Municipal & Community Services	2,387,656	2,523,288	3,428,520	2,898,801	3,212,132
Non Departmental	3,001,532	2,859,762	1,559,542	1,507,286	1,432,009
Parks & Recreation	2,268,190	2,532,563	2,597,110	2,538,499	2,791,386
Development & Neighborhood Services	1,368,986	1,371,869	1,269,010	1,260,942	1,541,982
Police Department	8,442,810	9,528,848	9,428,333	9,574,977	9,805,843
Transportation & Public Works	4,832,953	4,586,656	5,555,087	4,745,882	5,956,793
Total Expenditures	37,059,245	38,172,718	41,378,968	38,410,285	42,817,519

General Fund Summary (cont.)

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Total Revenues	37,357,111	39,936,464	39,004,999	40,818,956	40,688,815
Total Expenditures	37,059,245	38,172,718	41,378,968	38,410,285	42,817,519
Over/(Under)	297,866	1,763,746	(2,373,969)	2,408,671	(2,128,704)
Ending Fund Balance	\$ 15,729,115	\$ 17,492,860	\$ 15,118,891	\$ 19,901,531	\$ 17,772,827
Ending Days	176.98	183.99	159.02	192.21	166.13

One-Time Revenue	-
Sales Tax Freeze	1,602,436
One-Time Expenses	3,768,476

Ongoing Revenues	39,086,380
Ongoing Expenses	39,049,043
Operating Surplus	37,336

Daily Cost	\$106,984
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Balance	\$17,772,827
Ending Days	166.13
Comp Absences Reserve	\$585,246
30 Day Council Preference	\$3,209,510
90 day Reserve	\$9,628,531
Available	\$4,349,539

General Fund Summary (cont.)

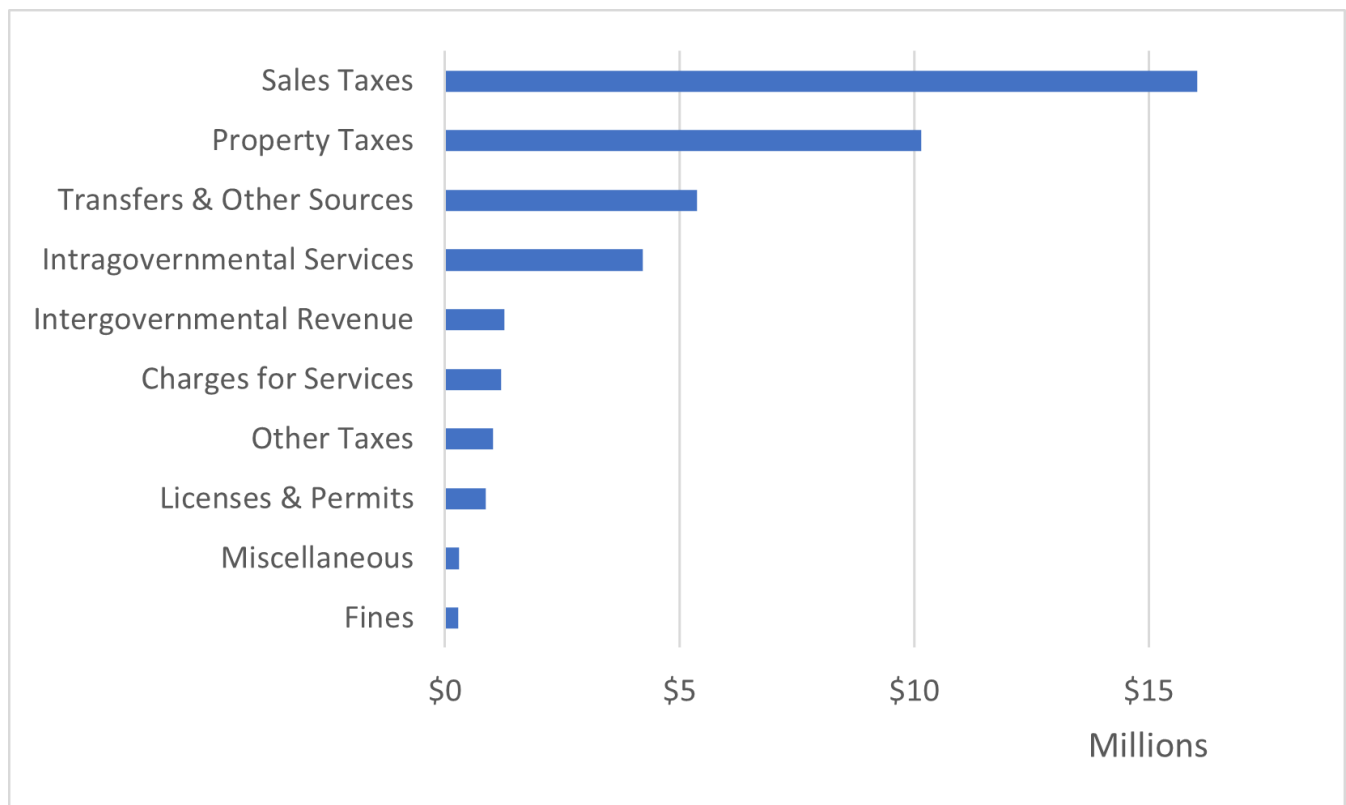
Revenues are comprised of general taxes (ad valorem, sales, and franchise), service charges, intergovernmental transfers and grants, fines, and transfers from other city funds.

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

Where does the money come from?

General Fund revenue is composed primarily of sales tax, property taxes, and transfers. These three sources comprise 77% of the total annual revenue.

General Fund Revenue Sources by Category

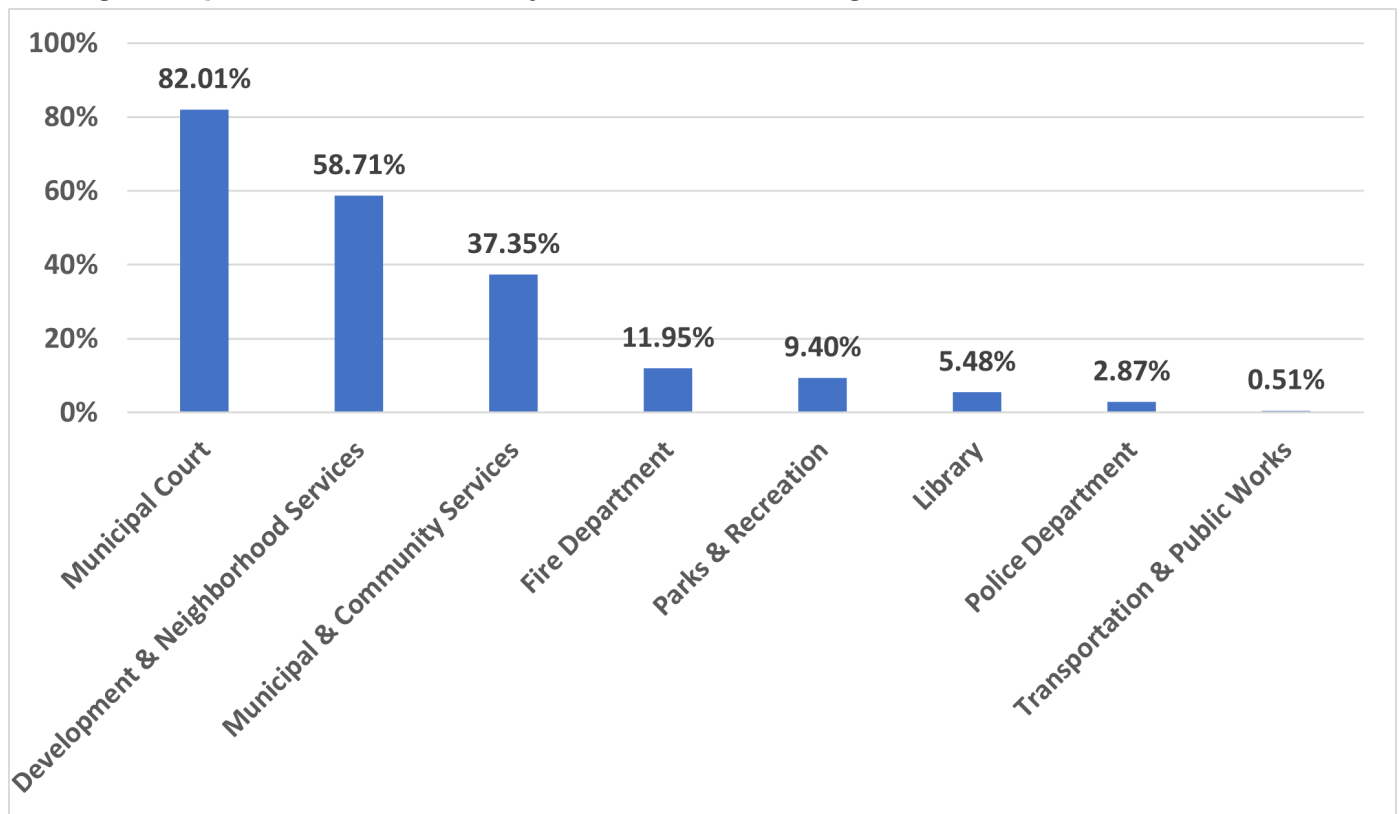


This revenue funds most of the common functions of local government, paying for an array of diverse activities such as police and fire protection, routine street maintenance, parks and recreation, libraries, and planning. While property taxes are an important revenue source for local governments, as they are the most predictable and controllable, they are not the General Fund's largest revenue stream. Only \$10.2 million, or 24.9% of the City's operating revenue, is from taxes on property. In contrast, sales taxes generate 39.4% of the annual revenue.

General Fund Summary (cont.)

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 9.2% 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 as kept pace with cost increases.

General Fund Summary (cont.)

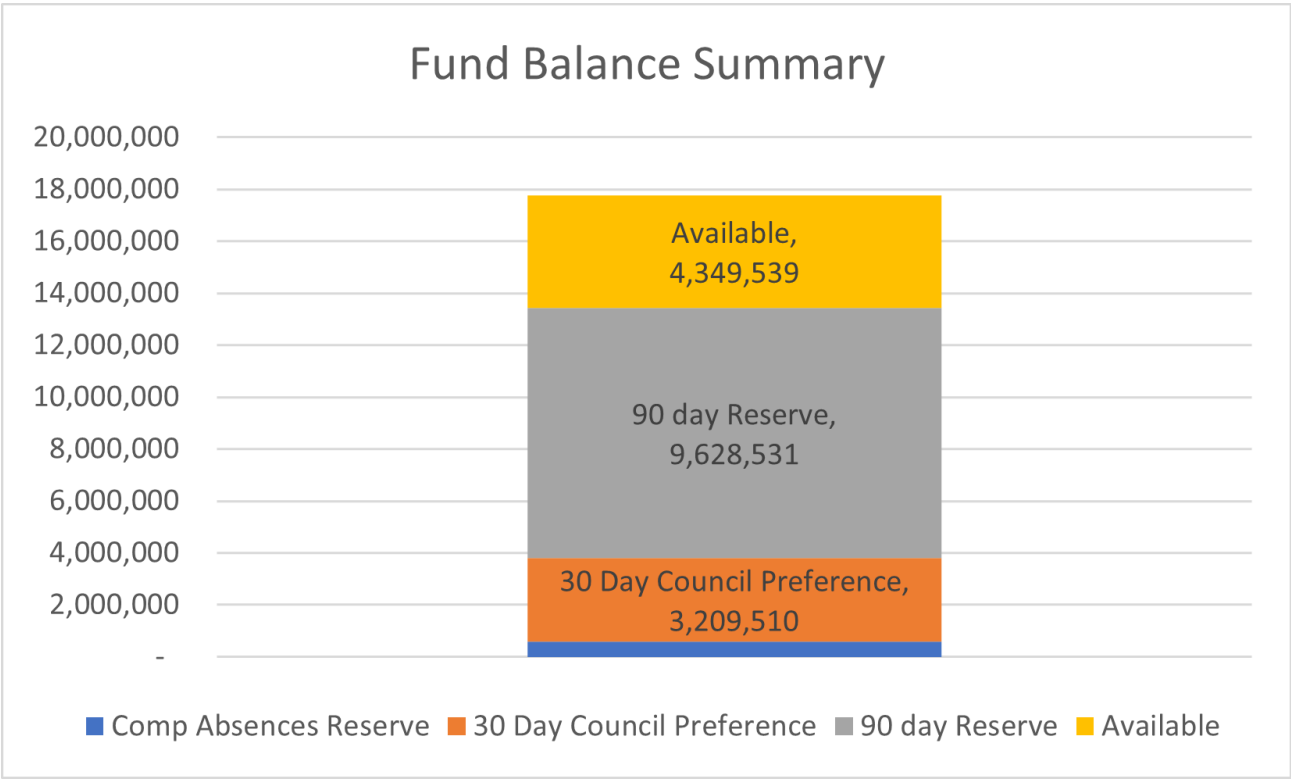
Where does the money go?

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

Department	Ongoing Budget	% of Total
Municipal Court	\$ 335,330	82.01%
Development & Neighborhood Services	1,390,482	58.71%
Municipal & Community Services	2,524,632	37.35%
Fire Department	7,909,179	11.95%
Parks & Recreation	2,764,619	9.40%
Library	1,024,993	5.48%
Police Department	9,575,493	2.87%
Transportation & Public Works	4,862,067	0.51%
Information Technology	3,472,517	0.00%
Non Departmental	1,432,009	0.00%
City Administration	1,321,469	0.00%
Finance	534,180	0.00%
Human Resources	508,470	0.00%
City Attorney	325,850	0.00%
Economic Development	395,640	0.00%
Communications & Marketing	289,678	0.00%
Emergency Management	350,494	0.00%
City Council	31,943	0.00%
Total ongoing budget	\$ 39,049,043	9.21%

General Fund Summary (cont.)

Fund Balance Summary

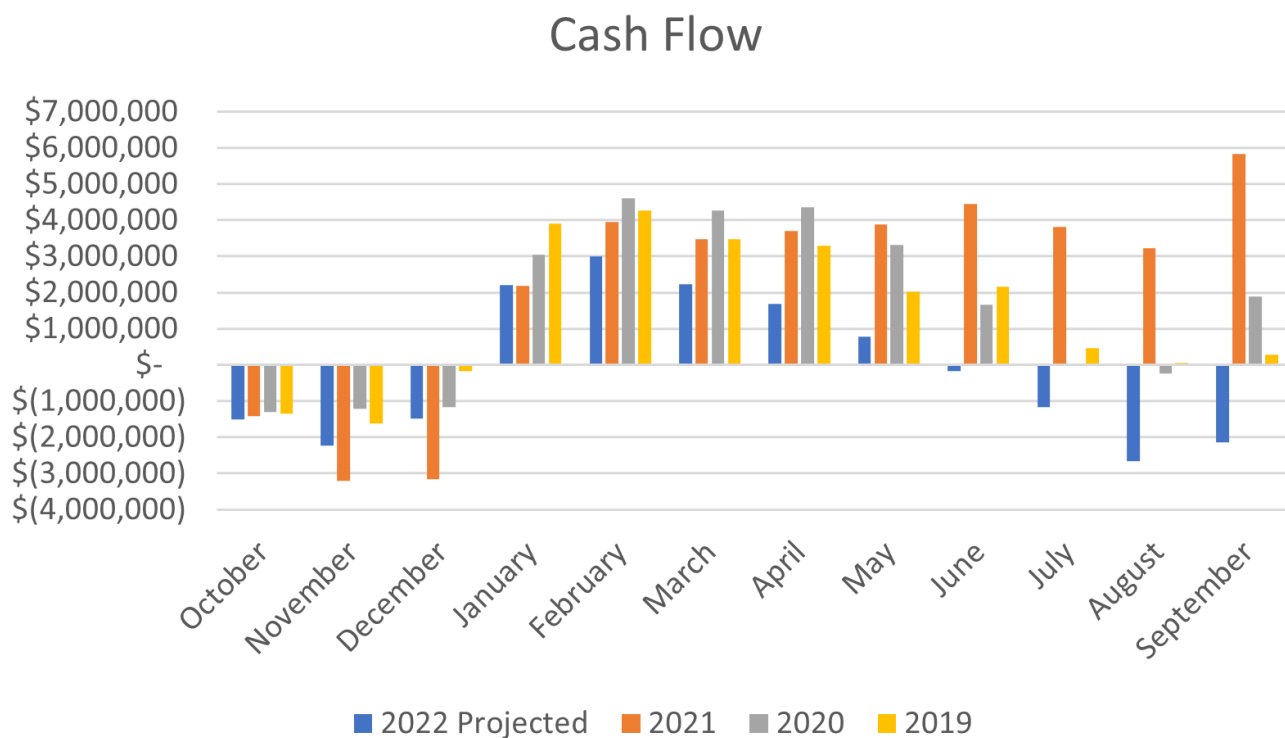


While the City’s formal reserve policy is to keep 90 days worth of operating costs on hand, it has been the practice to maintain at least 120 days. These reserves are set aside as a rainy day fund in the event of economic downturns, major natural disasters, or other unforeseen events. The cost-per-day is calculated by taking the total operating (ongoing) costs for the fund and dividing by 365. For FY22, that total is \$106,984. To achieve 120 days of coverage, the General Fund would need \$12.8 million in reserves. This budget expects to exceed that requirement.

General Fund Summary (cont.)

Cash Flow Look

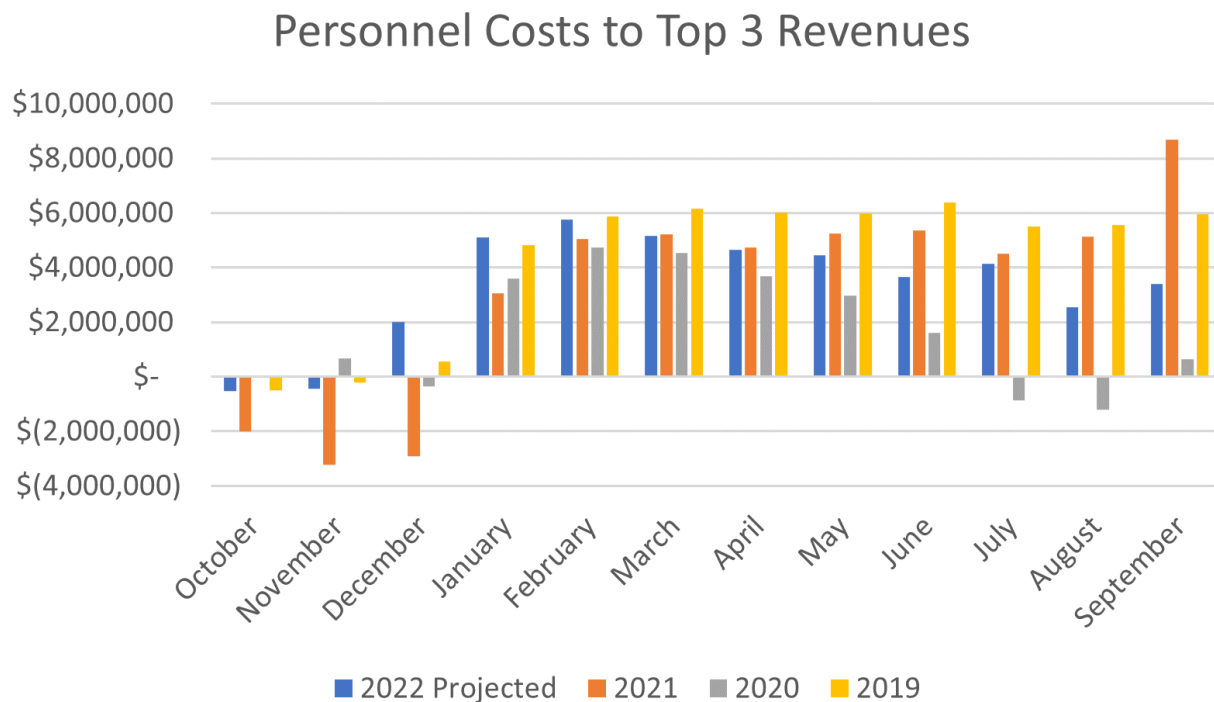
While the City operates on a balanced budget, the cycle of cash disbursement (spending) does not match cash intake (receiving revenue.) Below is a basic cash-flow for the General Fund for the past three fiscal years and the projected cash-flow for the current fiscal year. This shows the monthly net of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



General Fund Summary (cont.)

Cash Flow Look (cont.)

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



General Fund 5-Year Forecast

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

Baseline Operational Assumptions

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

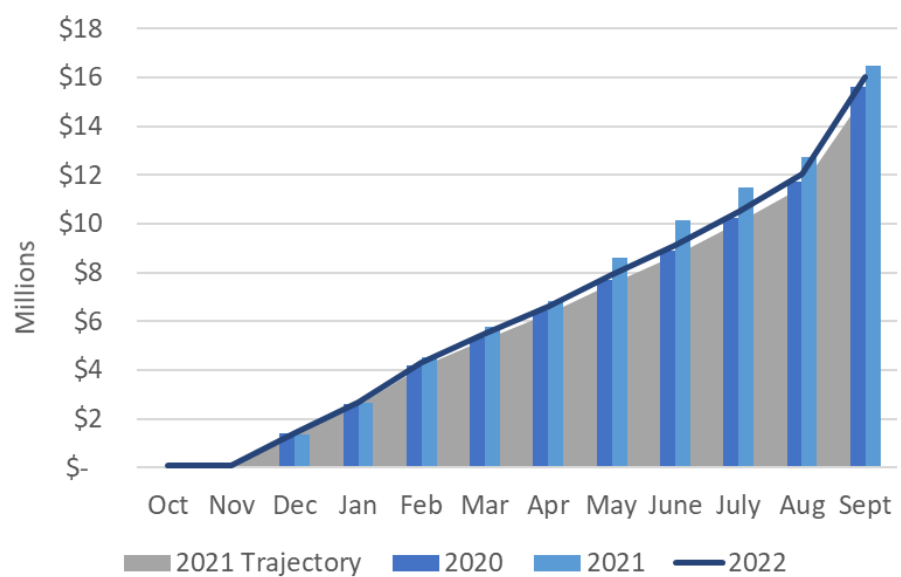
Major revenue items were projected in detail using trend analysis, including property and sales taxes, and transfers from other funds. Property taxes were projected by evaluating assessed value trends and taking into account any development projects underway or scheduled for completion during the forecast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

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

Revenue Considerations

Sales Tax—Short Trajectory

The past several years have brought robust growth in sales tax receipts. Year-to-date collections (through May's disbursement) are up 12% from last fiscal year, and 14% from the City's initial budget trajectory. The graph below shows the FY21 trajectory (the area in gray) based on previous years' collections, compared with the FY20 actuals (dark blue bar), FY21 projection (light blue bar) and the FY22 proposed sales tax revenue (solid blue line).



General Fund 5-Year Forecast (cont.)

Sales Tax—Growth Considerations

Weatherford's sales tax is continuing strong through several years of prominent growth. This growth initially began back in FY14, led by the agricultural, manufacturing, utilities, and construction sectors. However, near the end of FY14 and continuing through FY15, the growth expanded to include all industries. Given the City's efforts to expand its retail sector, much of the growth in the past few years has been in retail and food establishments. Projections for the remainder of this fiscal year are trending near \$16.4 million.

To help maintain our financially beneficial position, staff will continue to be conservative with sales tax revenue. In light of that strategy, the FY22 proposed budget assumes moderate sales tax growth of 2.5% over FY20. Continued development efforts inside the City are resulting in an increase in the number of sales tax vendors and overall tax receipts, so it is possible that actual growth could outpace this scenario. On the other side of the coin, with the ongoing pandemic and the unforeseen effect that it will have on our businesses, residents and economy, this budget includes a more conservative approach. We feel this is the best approach as the spike in unemployment, business closures, unusual inflation and the general uncertainty felt by the community is still present as we approach FY22. Average assumed growth through the five-year forecast is around 2.5%, although fluctuations from year-to-year are expected.

Sales Tax—Baseline vs. Full Projection

Since 2015, the City has adhered to a baseline method of sales tax budgeting. Following this method, staff will budget for the full projection in sales tax collections--\$16.0m in the case of FY22. However, only a portion of the sales tax is relied upon for recurring expenditures--\$14.4m in this case. This is referred to as the sales tax baseline. The remainder is referred to as the sales tax increment.

Sales Tax Baseline:	\$14,421,920 (this is the amount the City will use for recurring operations)
Sales Tax increment:	\$1,602,436 (this is the amount the City will use for non-recurring items)
Full FY22 Sales Tax:	\$16,024,356 (this is the full amount; the baseline plus the increment)

By following this method, the City lags its sales tax growth in order to mitigate sharp downturns and their effect on operations. While the proposed baseline does not represent a large increase over the previous baseline of \$13.7m, there are a number of reasons that staff feels this recommendation is optimal for the City:

- A baseline of \$14.4m with a buffer of \$1.6m still allows for the City to make necessary operational gains while still keeping a significant cushion for economic downturns.
- Staff utilizes two metrics to help guide baseline setting. The first is to ensure the baseline doesn't exceed a three-year historical average (including the current year projected). In this case, that average would be \$14.6m. The second is to make sure the buffer would be sufficient to mitigate against Weatherford's steepest historical one-year sales tax loss of approximately 6%. The buffer currently recommended is well above that. FY22's recommendation is well within those two metrics and will leave Weatherford with sufficient room to weather downturns. Staff believes the City's current structure here is both responsible and sufficient and will help to keep it financially sound.

General Fund 5-Year Forecast (cont.)

Property Tax—Short Trajectory

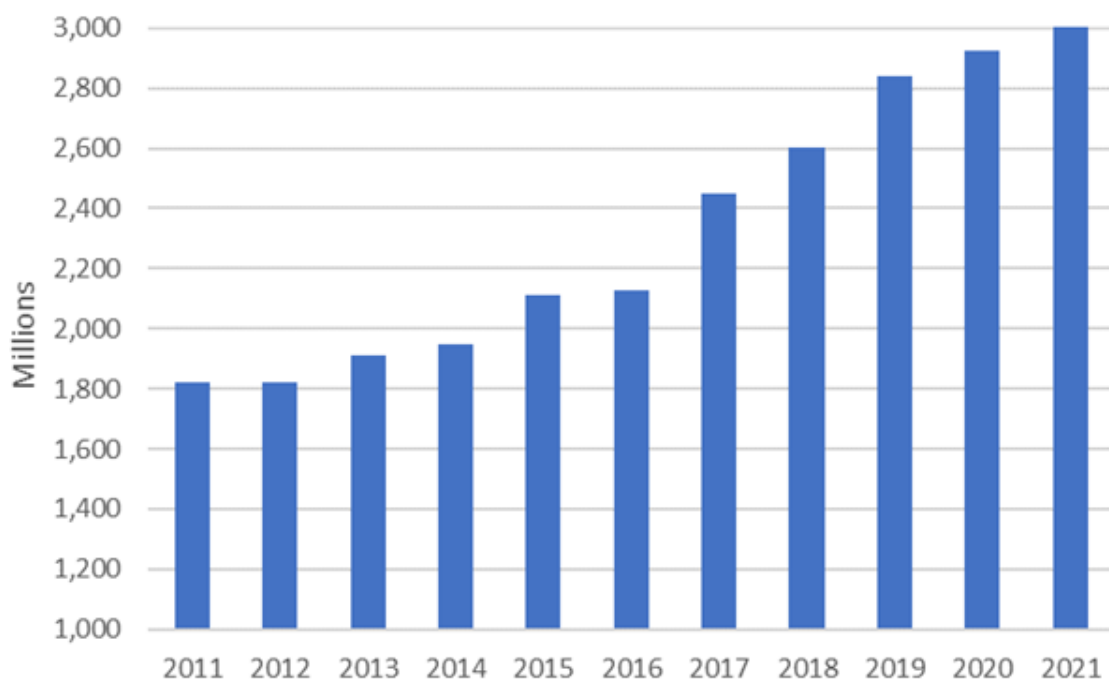
In June of 2019, the governor signed into law Senate Bill 2, which lowers all Texas cities' Voter-Approved Tax (or rollback) rates from 8% over the No-New Revenue Tax Rate (or effective rate) to 3.5%. Under previous law, cities had been able to raise a maximum of 8% more than the previous year on properties that existed for both years. The new law that went into effect January 1, 2020, affecting our FY22 potential property tax rate, will lower this to 3.5%. There are a few provisions that help ease the burden for cities, but this could certainly make balancing the budget more difficult in future years.

For FY22, the City has opted to base this budget on a rate of \$0.4581 per \$100 valuation, a decrease of 5.4% from the current rate. This rate will add \$836K of property tax revenue to the General Fund from new growth.

Another part of the Senate Bill 2 gives the taxing unit, the City, the ability to "bank" the difference between the adopted rate and the Voter-Approved rate. For example, since the City is proposing a tax rate of \$0.0695 lower than the Voter-approved rate, the City will be able to utilize the unused increment rate of \$0.0695 for a rolling three year period, if needed.

Property Tax—Growth Considerations

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



Baseline Forecast

Output

How to Read this Model

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

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

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

	FY22 Base	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected
Revenues	40,688,815	41,435,089	42,199,540	42,982,614	43,784,765
Expenses	\$42,817,519	\$42,856,853	\$43,713,693	\$44,588,410	\$45,481,380
Over/(Under)	-\$2,128,704	-\$1,421,764	-\$1,514,153	-\$1,605,796	-\$1,696,615
Recurring Revenues	39,086,380	39,792,592	41,290,981	42,031,966	42,790,976
Recurring Expenses	39,049,043	39,856,853	40,713,693	41,588,410	42,481,380
Operating Capacity	37,336	(64,261)	577,288	443,556	309,595
Beg. Bal	\$19,901,531	\$17,772,827	\$16,351,063	\$14,836,909	\$13,231,113
Ending Bal	\$17,772,827	\$16,351,063	\$14,836,909	\$13,231,113	\$11,534,498

As you can see, Weatherford’s operating capacity increases fairly significantly over the course of our timeline. Because payroll has been held mostly constant throughout this forecast, revenues (led most notably by sales tax) are able to slightly outpace expenditures, led primarily by development throughout the City. However, at some point staff fully expects some form of recession to hit the City, thinning Weatherford’s operating margin. For the purposes of this forecast, staff has shown this slowing to occur around 2025, although that shouldn’t be treated as a hard-and-fast prediction. Thankfully, Weatherford’s long-sighted policy on sales tax usage as well as ample cash reserves and strict operational management should allow sufficient room to ride out an economic downturn without seeing major operational cutbacks.

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

General Fund Five-Year Forecast Risk Areas

Risk Factors

Financial Risk Factors – Setting the Stage for FY22

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

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

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

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

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

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

For FY20 and FY21, we implemented a new financial software, began the process of building a new \$24m public safety, continued with the step pay plan and chipped away at the growing list of facility improvements and vehicle replacements.

Major Initiatives

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

- Construction of a new public safety building,
- Construction of a new fire station,
- Major downtown renovations,
- Corridor Cleanups,
- Facility renovations and remodels

All together, these needs exceed \$30 million in estimated costs. In order to adequately address these key needs, staff will have to look at using a combination of debt funding and cash. In the last three fiscal years, staff and Council elected to begin cash-funding portions of these needs through both its sales tax increment as well as a dedicated portion of incoming revenue of \$750,000 annually for as long as the City is able. FY22 continues both of these initiatives. In FY21, Certificates of Obligations were issued in the amount of \$19 million to fund the public safety building, in which construction commences in April 2021.

General Fund Five-Year Forecast Risk Areas

The chart on the left plots Weatherford’s debt service by year through 2041. Under the current tax rate, the City does not have the capacity to fund more debt until the payments decrease substantially in 2027. What this means is that staff would have to find enough cash resources to fund a new debt issuance until 2027, when the current tax rate can support it. Thankfully, the legacy of Weatherford’s financial prudence has enabled the City to capitalize on significant cash reserves to float this debt payment until 2027.

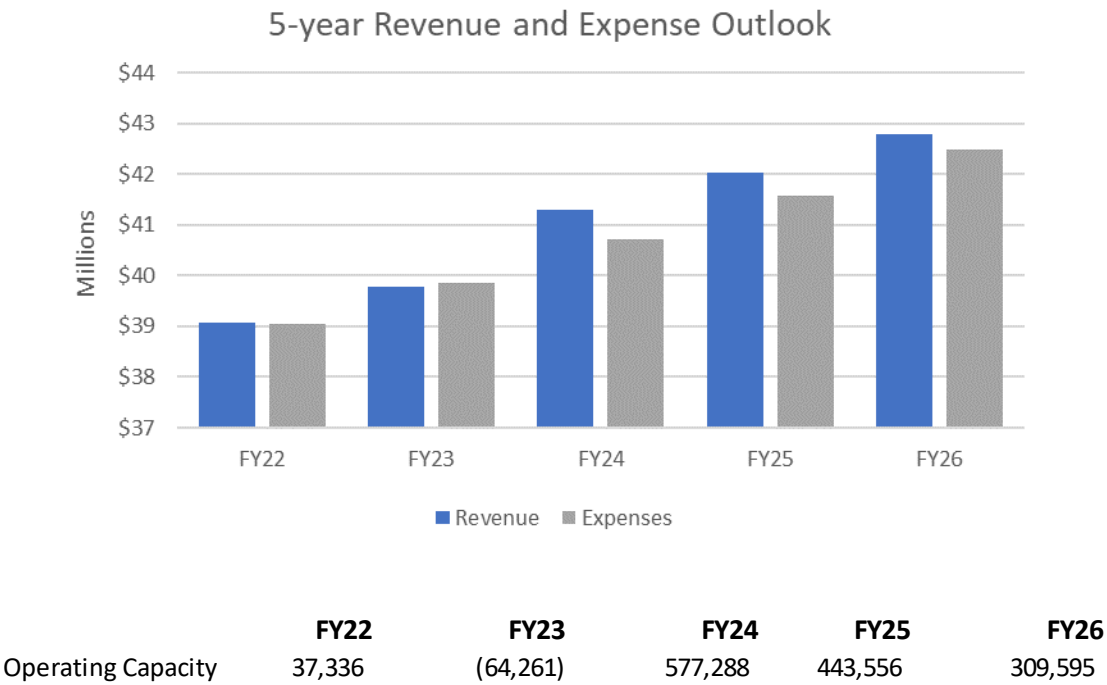
First, staff plans to utilize a combination of General Fund and Capital Fund cash reserves of up to \$2.5 million. Second, staff will temporarily redirect up to \$750,000 each year through 2026, for a total of \$3.5 million. These sources will provide sufficient funding for debt service through 2026,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

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

Multi-Year Forecast Snapshot

Capital and Operational Capacity

Below is a graphical representation of Weatherford’s multi-year forecast. This assumes no major increases in spending, other than compensation increases for employees in every year in accordance with the City’s compensation plan and other cost-of-service increases for supplies and contractual services. Additionally, it treats a portion of our sales tax as unavailable (\$1,602,436 or 10%) for operations, per the City’s capital improvement plans.



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

General Fund Five-Year Forecast Risk Areas

It is vital to keep in mind that managing the operational health of the City is always a balancing act. As is always the case with having limited funds, all priorities compete with one another. As our operational costs grow, so does the cost to fund one day's worth of operations. The daily operating cost increases from \$106,984/day to \$116,387/day, a 11% increase over the 5 year span.

Retirement Pressure

As with many cities in Texas, Weatherford is facing the relatively temporary problem of having a high percentage of employees who are eligible for retirement. As of FY22, close to one-third of Weatherford's employees have accrued enough time in the Texas Municipal Retirement System to be able to officially retire. This presents two problems for the City. First, with many of these employees being long-tenured at Weatherford, that level of staff turnover will undoubtedly cause some operational disruption from the knowledge lost with losing those employees. This would necessitate a delicate succession plan to ensure that proper knowledge-transfer takes place in the midst of turnover. Second, there is a financial component that involves the City's policy on compensated absences. When an employee retires, he or she is entitled to compensation for any remaining vacation and partial sick time they have accrued but not used. Fortunately, this is an issue staff and Council have been aware of for a number of years, and have therefore taken steps to alleviate the financial component.

In the near-term, finance staff has put together a plan to reserve sufficient cash over the course of 5-years to fund the majority, if not all, of the potential retirement separation costs. Because it cannot truly be determined which employee will choose to retire at what time, staff took a broad approach by looking at age, eligibility, and hourly rate. By isolating those employees aged 55 and over, it was determined that, at current salary levels, potentially more than \$2.2 million worth of separation costs are possible between FY22 and FY26 staff has planned to incrementally reserve sufficient funding for this level of stress without impacting operating capacity or available fund balance (as shown on the previous page):

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

Fleet Rotation Funding

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

To date, finance staff has begun by targeting 180 vehicles, primarily public safety and public works related, to put on this ongoing fleet funding rotation at their next replacement period. Currently, staff has initiated some level of ongoing replacement funding for 73 of those identified, amounting to 40% of the target.

Determining the value of the annual replacement cost for the full 180 vehicles can differ substantially, depending on the assumptions used for inflation, but the total annual target to maintain the full rotation generally \$1,800,000. The full allocation has been included in the FY22 budget however the fund is currently underfunded by approximately \$7.7 million.

Each year, finance staff surveys every operating department to determine the condition of their vehicles as well as work with them to project estimated replacement dates. With heavy usage departments like public safety and public works, the projected replacement needs can get expensive quickly. Through FY26, it is entirely possible that Weatherford could see its replacement needs reach several million dollars. With maintaining and expanding this program being integral to operations, the City will have to lean heavily on available cash resources here, as well as show significant discretion in prioritizing replacements.

General Fund Five-Year Forecast Risk Areas

Conclusions and Takeaways

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



General Fund Departments and Programs

	FY22 Adopted Budget	FY22 Position Count
Internal Services		
Organizational Management		
City Administration	1,651,469	6
City Attorney	325,850	1
City Council	31,943	5
Finance	550,456	5
Human Resources	508,470	3
Non Departmental	1,432,009	0
Total Organizational Management	4,500,197	20
Asset Management		
Information Technology	3,522,617	8
Facilities Maintenance	1,280,485	4
Fleet Maintenance	189,625	2
Total Asset Management	4,992,727	14
Total Internal Services	\$9,492,924	34
External Services		
Growth & Development		
Communications & Marketing	289,678	2
Economic Development	1,173,051	2
Development & Neighborhood Services	1,541,982	14
Total Growth & Development	3,004,711	18

General Fund Departments and Programs

	FY22 Adopted Budget	FY22 Position Count
External Services		
Infrastructure		
Administration	558,484	3
Field Services	94,823	1
Traffic	387,371	3
Capital Projects Admin	564,500	2
Streets	4,351,615	13
Total Infrastructure	5,956,793	22
Community Quality		
Library	1,036,993	15
Parks & Properties	2,004,972	14
Recreation	786,414	6
Total Community Quality	3,828,378	35
Public Safety		
Municipal Court	335,330	5
Fire Admin	7,913,382	57
Fire Prevention	281,965	2
Emergency Management	456,172	1
Animal Shelter	1,742,022	14
Police Department	9,805,843	91
Total Public Safety	20,534,714	170
Total External Services	\$33,324,596	245
Grand Total	\$42,817,519	279

Personnel Action Summary for FY22

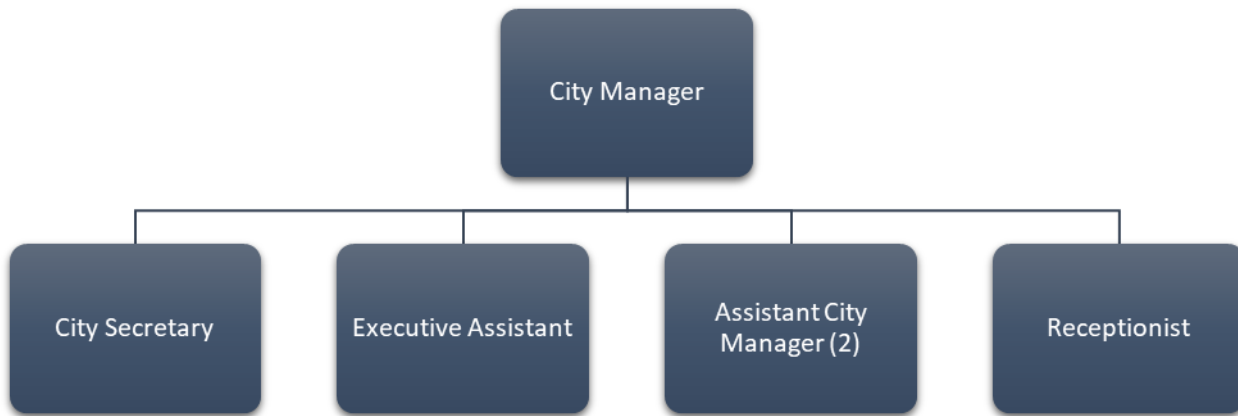
- A Code Enforcement Officer position (\$69,437) was added to Development and Neighborhood Services
- Two Police Officer positions (\$74,521/each) were added to the Police Department



Contact Information

City Service	Address	Phone Number	Hours	Director/Manager
Animal Services	403 Hickory Lane	(817) 598-4111	Tues-Sat: 11am - 4pm; Wed and Fri: 11am - 6pm	Dustin Deel
City Administration	303 Palo Pinto	(817) 598-4102	Mon-Fri: 8am - 5pm	James Hotopp
City Attorney	303 Palo Pinto	(817) 598-4134	Mon-Fri: 8am - 5pm	Zellers & Zellers (contract)
Code Enforcement	119 Palo Pinto	(817) 598-4338	Mon-Fri: 8am - 5pm	Kaleb Kentner
Consumer Health	119 Palo Pinto	(817) 598-4338	Mon-Fri: 8am - 5pm	Kaleb Kentner
Economic Development	303 Palo Pinto	(817) 598-4279	Mon-Fri: 8am - 5pm	Kristen Pegues
Facilities Maintenance	802 E Oak	(817) 598-4212	Mon-Fri: 8am - 5pm	Ken Bean
Finance	303 Palo Pinto	(817) 598-4130	Mon-Fri: 8am - 5pm	Dawn Brooks
Fire Services	202 W. Oak	(817) 598-4288	Mon-Fri: 8am - 5pm (on call 24/7)	Jonathan Peacock
Fleet Maintenance	802 E Oak	(817) 598-4299	Mon-Fri: 7am - 4pm	Dustin Deel
Human Resources	303 Palo Pinto	(817) 598-4104	Mon-Fri: 8am - 5pm	Diana Allen
Information Technology	917 Eureka	(817) 598-4276	Mon-Fri: 8am - 5pm (on call 24/7)	Troy Garvin
Library	1014 Charles	(817) 598-4150	Mon-Thurs: 10am - 8pm; Fri-Sat: 10am-6pm; Sun: 2pm-6pm	Chris Accardo
Municipal Court	303 Palo Pinto	(817) 598-4120	Mon-Fri: 8am - 5pm	Tiffany Bagwell
Parks & Recreation	119 Palo Pinto	(817) 598-4248	Mon-Fri: 8am - 5pm	Shannon Goodman
Planning & Development	119 Palo Pinto	(817) 598-4338	Mon-Fri: 8am - 5pm	Kaleb Kentner
Police Department	801 Santa Fe	(817) 598-4320	Mon-Fri: 8am - 5pm (on call & Patrol 24/7)	Lance Arnold
Solid Waste	612 FW Highway	(817) 598-4188	Mon-Fri: 8am - 5pm	Dustin Deel
Transportation & Public Works	802 E Oak	(817) 598-4245	Mon-Fri: 8am - 5pm	Manny Palacios

City Administration



Position Summary

	FY19	FY20	FY21	FY22
City Manager	1	1	1	1
Assistant City Manager	1	2	2	2
Deputy City Manager	1	0	0	0
City Secretary	1	1	1	1
Executive Assistant	1	1	1	1
Receptionist	0	1	1	1
Total	5	6	6	6

Department Description

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

City Administration

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 837,980	\$ 849,733	\$ 930,199	\$ 757,866	\$ 1,041,200
Supplies	22,505	14,111	30,620	25,095	18,020
Contractual	402,550	208,859	573,028	192,713	592,249
Capital	-	-	27,006	27,006	-
Total	\$ 1,263,035	\$ 1,072,703	\$ 1,560,853	\$ 1,002,680	\$ 1,651,469

Budget Packages

Description	Ongoing	One-Time	Total
COSI - Printing & Binding	\$ 25,000	\$ -	\$ 25,000
Kofile records preservation project	-	30,000	30,000
COSI - Dues & Administration	2,000	-	2,000
Total	\$ 27,000	\$ 30,000	\$ 57,000

City Attorney

Position Summary

	FY19	FY20	FY21	FY22
City Attorney (contract)	1	1	1	1
Total	1	1	1	1

Department Description

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

Department Goals

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

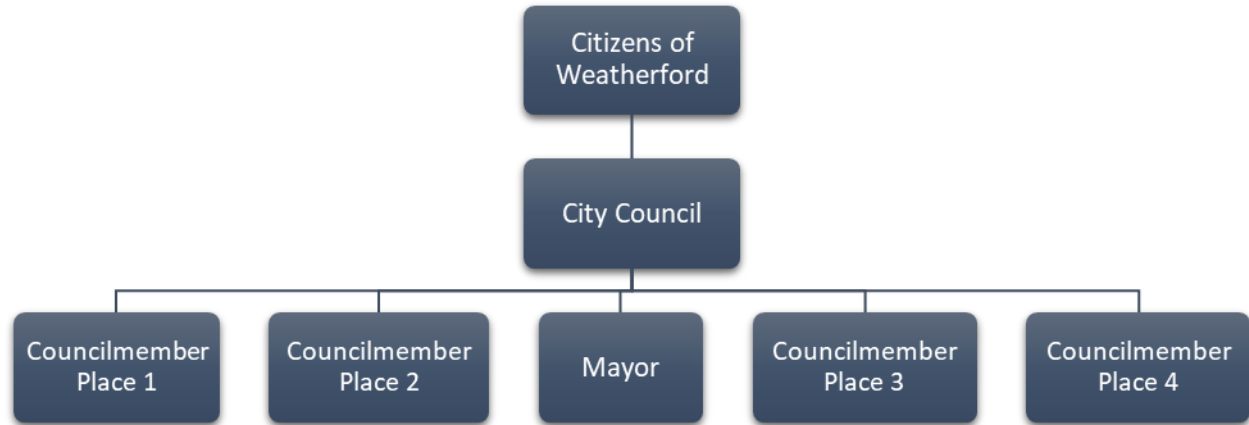
Accomplishments

Provided legal counsel upon request.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ -	\$ 13,917	\$ 9,467	\$ 2,030	\$ -
Supplies	-	-	-	-	-
Contractual	295,500	314,031	400,848	309,476	325,850
Capital	-	-	-		
Total	\$ 295,500	\$ 327,948	\$ 410,315	\$ 311,506	\$ 325,850

City Council



Position Summary

	FY19	FY20	FY21	FY22
Mayor	1	1	1	1
Council Member	4	4	4	4
Total	5	5	5	5

Department Description

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

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 13,453	\$ 31,734	\$ 36,135	\$ 21,341	\$ 11,200
Supplies	12,513	12,379	12,700	10,701	12,700
Contractual	28,902	1,886	7,343	1,578	8,043
Capital	-	-	-	-	-
Total	\$ 54,868	\$ 45,999	\$ 56,178	\$ 33,620	\$ 31,943

Budget Packages

Description	Ongoing	One-Time	Total
COSI - Seminars & Training	\$ 5,000	\$ -	\$ 5,000
COSI - Travel	1,000	-	1,000
Total	\$ 6,000	\$ -	\$ 6,000

Communications & Marketing



Position Summary

	FY19	FY20	FY21	FY22
Director of Communications & Marketing	1	1	1	1
Communications & Marketing Coordinator	1	1	1	1
Total	2	2	2	2

Department Description

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

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

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

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

Communications & Marketing

Department Goals

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

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Educate employees and elected officials on proper City communication.	Ongoing	Communicate
Expand to new, targeted social media and mobile technology that enhance citywide communication and marketing each year while increasing base followers.	Ongoing	Marketability
Utilize the External Affairs Annex (ESF #15) to help communicate to the public during an emergency or crisis event within the City of Weatherford.	Ongoing	Communicate
Utilize PEG Fund to enhance Council Chamber media infrastructure to enhance City cable channel content for citizens.	2020	Infrastructure

Performance Measures

Measure	FY19	FY20	FY21	FY22
Number of communication channels managed/monitored (e.g. websites, social media, etc).			35	35
Social media engagement (City Facebook). Daily Impressions - Impressions are the number of times a post from your page is displayed.			1,716,225	1,302,266
Number of public service announcement videos produced.			95	103

Communications & Marketing

Accomplishments

- Reinstated PEG fund via City Council approval with Charter/Spectrum and started PEG fund with AT&T.
- Completed process with United States Patent and Trademark Office which resulted in the City logo being fully trademarked.
- Launched the Strong Community campaign.
- Started video campaign of employee highlights to support the strong community campaign.

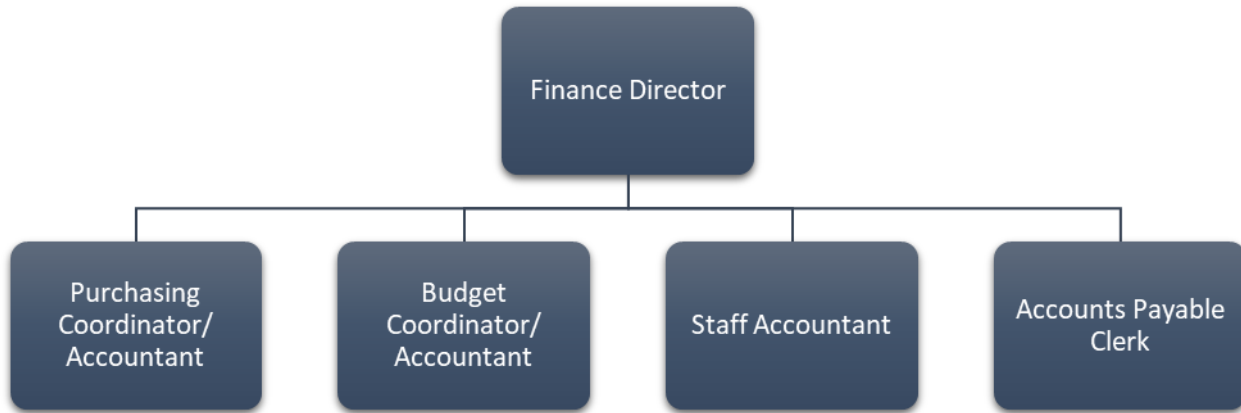
Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 165,587	\$ 199,918	\$ 211,959	\$ 209,494	\$ 212,900
Supplies	16,376	5,606	29,172	18,593	19,560
Contractual	63,264	20,173	47,523	23,935	57,218
Capital	-	-	-	-	-
Total	\$ 245,227	\$ 225,697	\$ 288,654	\$ 252,022	\$ 289,678

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Finance



Position Summary

	FY19	FY20	FY21	FY22
Finance Director	1	1	1	1
Assistant Finance Director	1	1	1	0
Accounting Manager	1	1	0	0
Accountant II	0	0	1	0
Staff Accountant	1	1	1	1
Accounts Payable Clerk	1	1	1	1
Budget Coordinator	0	0	0	1
Purchasing Coordinator	1	1	1	1
Total	6	6	6	5

Department Description

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

Department Goals

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

Finance

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Expand fleet replacement reserve fund to include all city vehicles	September 2021	Sustain
Restructure Finance department and continue cross-training	September 2021	Sustain
Complete FY20 ACFR with minimal audit assistance	March 2021	Sustain
Implement Project and Grant Accounting	June 2021	Sustain

Performance Measures

Measure	FY19	FY20	FY21	FY22
GFOA Distinguished Budget Presentation Award received	1	1	1	1
Number of Purchase Orders issued	651	1,500	1,800	1900

Accomplishments

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

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 547,119	\$ 560,522	\$ 575,794	\$ 514,502	\$ 479,876
Supplies	7,960	5,748	8,475	3,660	8,475
Contractual	70,069	57,444	61,852	50,518	62,105
Capital	-	-	-	-	-
Total	\$ 625,148	\$ 623,714	\$ 646,121	\$ 568,680	\$ 550,456

Budget Packages

Description	Ongoing	One-Time	Total
Education reimbursements	\$ -	\$ 16,276	\$ 16,276
Total	\$ -	\$ 16,276	\$ 16,276

Finance—Non-Departmental

Department Description

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

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Contractual	3,001,532	2,859,762	1,559,542	1,507,286	1,432,009
Capital	-	-	-	-	-
Total	\$ 3,001,532	\$ 2,859,762	\$ 1,559,542	\$ 1,507,286	\$ 1,432,009

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Municipal Court



Position Summary

	FY19	FY20	FY21	FY22
Court Administrator/ Clerk of Court	1	1	1	1
Sr Deputy Clerk	1	1	1	1
Asst Court Administrator	0	1	1	1
Juvenile Case Mgr	1	1	0	0
Court Clerk	1	0	0	0
Municipal Judge (contract)	2	2	2	2
Total	6	6	5	5

Department Description

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

Department Goals

- Provide exceptional customer service to all WMC stakeholders.
- Increase staff knowledge and skills through external continuing education seminars.
- Ensure compliance with state statutes through internal staff training and meetings.

Municipal Court

FY21 Objectives

Objective	Target Completion Date	City Focus Area
Implement participation in the Scofflaw program to increase payment on warrants by denial of auto registration.	12/31/2021	Communicate
Create a WMC orientation for newly sworn PD officers to educate them on court citation requirements and court trial proceedings.	12/31/2021	Communicate
Collect information for transitioning to either a paper-lite court with current version of Incode or upgrading to Incode version 10 and paperless.	09/30/2022	Growth

Performance Measures

Measure	FY19	FY20	FY21	FY22
Citations filed	3,133	2,003	760	
Completed cases	3,182	2,339	837	
Warrants issued	969	552	142	
Cleared warrants	606	791	146	

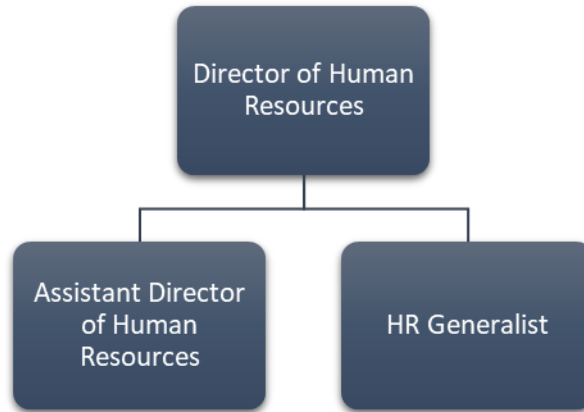
Accomplishments

- Performed internal audit of all cases in warrant and all cases with Omni hold.
- Successful warrant resolution campaign – collected \$31,526 in cash payments.
- Implemented online payment extension request.
- Updated fines/fees/costs to align with passage of SB 346.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 244,715	\$ 243,040	\$ 269,054	\$ 229,534	\$ 239,500
Supplies	2,765	4,475	6,300	1,683	6,300
Contractual	129,346	82,486	89,365	67,066	89,530
Capital	-	-	-	-	-
Total	\$ 376,826	\$ 330,001	\$ 364,719	\$ 298,283	\$ 335,330

Human Resources



Position Summary

	FY19	FY20	FY21	FY22
Director of HR	1	1	1	1
Assistant Director of HR	0	1	1	1
HR Generalist	0	1	1	1
HR Specialist	1	1	0	0
Total	2	4	3	3

Department Description

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

Department Goals

- Communicate honestly and constructively with others, work with each other to resolve issues in a prompt, fair manner.
- Maintain an open, inclusive, and non-threatening environment.
- Treat everyone with respect, courtesy, dignity, integrity, and confidentiality.
- Recognize, reward, and celebrate success.

Human Resources

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Completion of the Munis project.	01/01/2021	Sustain
New Onboarding process for better retention and engagement.	On-going	Communicate
Ensure the best benefits are offered to employees.	On going	Sustain

Performance Measures

Measure	FY19	FY20	FY21	FY22
Employee turnover	21%	22%	20%	20%
Insurance increases	0%	0%	5%	3%

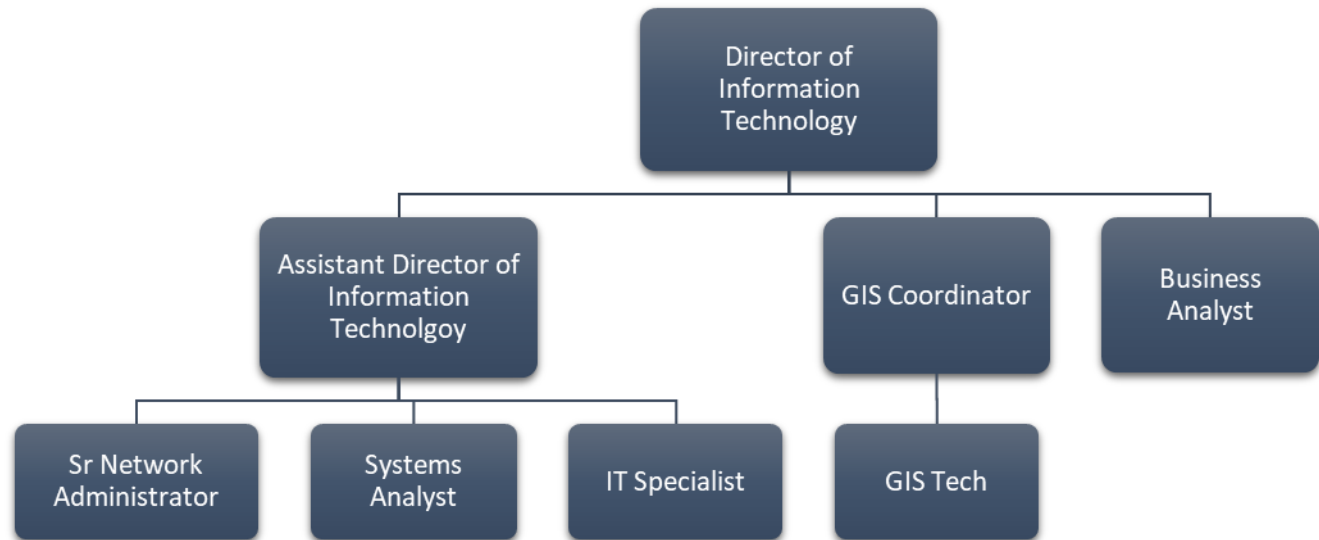
Accomplishments

- Started new wellness program to encourage healthier more active lifestyles.
- Continued quarterly Financial Wellness education session for all city employees to improve financial wellness.
- Upgraded job announcements to attract more diverse employees.
- Took back over the Risk Management department and safety training needs for all departments.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 338,692	\$ 331,948	\$ 338,885	\$ 352,212	\$ 362,500
Supplies	5,189	4,887	5,250	2,461	5,250
Contractual	156,586	137,334	180,593	152,625	140,720
Capital	-	-	-	-	-
Total	\$ 500,467	\$ 474,169	\$ 524,728	\$ 507,298	\$ 508,470

Information Technology



Position Summary

	FY19	FY20	FY21	FY22
Director of IT	1	1	1	1
Assistant Director of IT	1	1	1	1
GIS Coordinator	1	1	1	1
GIS Tech	1	1	1	1
Sr Network Administrator	1	1	1	1
Network Administrator	0	1	1	0
Systems Analyst	1	1	1	1
Business Analyst	1	1	1	1
IT Specialist	1	1	1	1
Total	8	9	9	8

Department Description

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

Department Goals

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

Information Technology

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Complete the Tyler Tech. Munis ERP system implementation (Human Capital / Utility Billing).	October 2021	Sustain
Enhance cybersecurity network related to operational technologies for critical infrastructure.	March 2022	Infrastructure
Implement upgrades and support business process improvements for the TRAKiT system used primarily by the Planning & Permitting Dept.	July 2022	Growth

Performance Measures

Measure	FY19	FY20	FY21	FY22
Infrastructure Uptime	99.95%	99.99%	99.99%	~99.99%
Client Satisfaction	89%	90%	~86%	~90%
GIS Web Mapping Requests	5115	5626	6800	~7100
Service Requests Resolved	3609	3452	3640	~3875

Accomplishments

- Implemented the Financial segment of the Tyler Tech. Munis ERP system.
- Upgraded the security camera and access control systems that cover key City facilities.
- Adapted to and supported the shifting technical needs of all key business personnel/functions during the unprecedented circumstances of the COVID-19 pandemic.
- Completion of Computer Aided-Dispatch and Records Management System (CAD/RMS) replacement is scheduled for September 2020.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 806,682	\$ 961,737	\$ 1,012,933	\$ 1,024,594	\$ 968,157
Supplies	874,781	20,832	25,728	16,979	24,768
Contractual	1,460,480	2,088,743	2,783,564	2,541,367	2,476,892
Capital	131,602	-	-	-	52,800
Total	\$ 3,273,545	\$ 3,071,312	\$ 3,822,225	\$ 3,582,940	\$ 3,522,617

Information Technology

Budget Packages

Description	Ongoing	One-Time	Total
R & M Software	\$ 65,300	\$ -	\$ 65,300
Secure Email Gateway	39,600	5,100	44,700
Multifactor Password Security	4,300	-	4,300
WatchGuard Video Evidence Storage	-	40,000	40,000
Cellebrite Digital Storage	12,800	-	12,800
Total	\$ 122,000	\$ 45,100	\$ 167,100

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Municipal and Community Services – Fleet



Position Summary

	FY19	FY20	FY21	FY22
Senior Mechanic	1	0	0	0
Mechanic	1	0	0	0
Fleet Manager	0	1	1	1
Fire Apparatus Mechanic	0	0	0	1
Total	2	1	1	2

Department Description

The goal of the Fleet Services Division is to provide support to the City's Departments by recording and maintaining accurate data and information on all aspects of the City's fleet. Fleet Services goal is to prolong the usable life of the City's rolling stock by: analyzing recorded data, giving recommendations on regular vehicle and equipment maintenance schedules, implementing a replacement schedule based on industry standards, and establishing other cost savings measures that will be beneficial to the City and its departments.

Department Goals

- Continue to improve data in fleet program and ensure accuracy to provide departments with comprehensive fleet related reports
- Improve access to fleet related information for other departments and administration.
- Standardize City fleet/equipment
- Find most cost-effective way for future fleet replacements. Such as reviewing the option to lease vehicles, create a motor pool to reallocate current rolling stock, etc.

Municipal and Community Services – Fleet

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Improve current workflow of fleet records from other departments to the Fleet Services Division.	4/30/2021	Sustain
Research and trial other fleet software solutions to see what could better meet the needs of the City's current Fleet Service Division	2/28/2021	Infrastructure
Centralize the ordering process for all vehicles approved in the FY21 (and future budgets).	10/31/2020	Infrastructure

Performance Measures

Measure	FY19	FY20	FY21	FY22
PM Cost	\$93,909	\$96,726	\$99,628	\$98,893
Repair Cost	\$510,451	\$525,764	\$541,537	\$532,641

Accomplishments

- We have made considerable progress with ensuring data accuracy and created a complete list of rolling stock and estimated replacement cost of entire fleet.
- Centralization of the auction/surplus process from departments, thus relieving other departments from this time-consuming task.
- Develop driver training program for employees wanting to get their CDL. Reduced failure by employees, thus reducing time and effort by departments.
- Establish Fleet Liaison team to regularly discuss needs and issues related to Fleet.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 64,883	\$ 113,752	\$ 166,099	\$ 157,554	\$ 178,600
Supplies	1,056	5,078	-	30	-
Contractual	11,655	4,153	15,741	11,549	11,025
Capital	-	-	-	-	-
Total	\$ 77,594	\$ 122,983	\$ 181,840	\$ 169,133	\$ 189,625

Economic Development



Position Summary

	FY19	FY20	FY21	FY22
Economic Development Director	0	1	1	1
Economic Development Coordinator	0	0	1	1
Administrative Assistant	1	1	0	0
Total	1	1	2	2

Department Description

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

Department Goals

- Promote collaboration among community economic development stakeholders.
- Encourage redevelopment and investment in targeted areas with existing amenities and adequate infrastructure.
- Identify and obtain funding to create economic development programs.
- Facilitate opportunities for private and public investment into our community.

Economic Development

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Quarterly visits with businesses and community leaders to provide support and promote collaboration.	Ongoing	Growth
Track private/public investment impacts using GIS.	Annual update	Marketability
Seek internal and external opportunities to establish funding for future programs.	Ongoing	Re-align Funding

Performance Measures

Measure	FY19	FY20	FY21	FY22
Increase in commercial property tax value in each TIRZ	N/A	N/A	\$15,000 total	N/A
Engagement measures on website and social media	6.5% increase	5% increase	5% increase	5% increase
Additional funding dollars allocated for programs	N/A	N/A	\$5,000	N/A
Property/sales tax added through incentivized projects	N/A	N/A	\$20,000	N/A

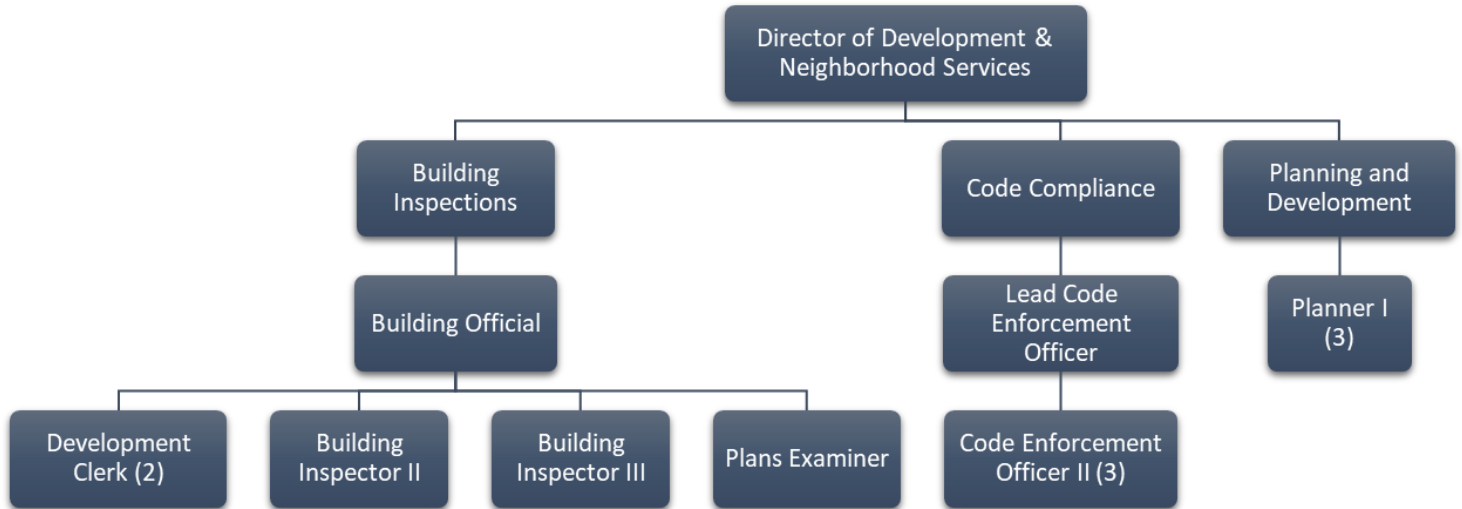
Accomplishments

- Began actively pursuing a large hotel/convention center development.
- Passed an ordinance to rescind Freeport and Goods-in-transit tax.
- Began a social media page for business engagement.
- Facilitated a multi-organizational site visit with a Fortune 500 company.
- Began strategic planning process with economic development board.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 69,679	\$ 66,383	\$ 229,086	\$ 72,987	\$ 246,000
Supplies	845	649	2,600	1,759	2,600
Contractual	116,353	119,092	971,465	760,947	924,451
Capital	-	-	-	-	-
Total	\$ 186,877	\$ 186,124	\$ 1,203,151	\$ 835,693	\$ 1,173,051

Development & Neighborhood Services



Position Summary

	FY19	FY20	FY21	FY22
Director of DNS	1	1	1	1
Development Coordinator	0	1	0	0
Administrative Assistant	1	1	0	0
Planner	2	2	1	3
Planning Tech	0	0	2	0
Permit Tech	2	2	0	0
Building Official	1	1	1	1
Building Inspector I	1	1	0	0
Building Inspector II	1	1	1	1
Building Inspector III	0	0	1	1
Development Clerk	2	2	2	2
Plans Examiner	1	1	1	1
Lead Code Enforcement Officer	1	1	1	1
Code Enforcement Officer I	0	0	2	3
Code Enforcement Officer II	1	1	0	0
Total	14	15	13	14

Development & Neighborhood Services

Department Description

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

Department Goals

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

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Implement new permitting software to manage permitting, code enforcement and land use management objectives.	May 2022	Sustain
Adopt updated building codes.	August 2022	Sustain
Update Zoning regulations with an emphasis on Commercial districts.	July 2022	Sustain
Be proactive in providing high quality services by evaluating the department organization policies and procedures to ensure efficient and sustainable services.	Ongoing	Sustain

Development & Neighborhood Services

Performance Measures

Measure	FY19	FY20	FY21	FY22
Total Code Compliance Cases	1100	1860	1478	
Substandard Building: Cases opened/ cases heard at B&SC	15/6	27/11	16/3	
New Single-Family Homes	172	281	248	
Planning & Zoning Cases	136	114	85	

Accomplishments

- Improving the substandard building process by increasing case load and proactively gaining compliance for the removal and abatement of substandard structures. Ongoing
- Updated and adopted the zoning regulations in January of 2021 with a focus on residential zoning districts.
- Implemented digital permit application and plan review to allow for better customer service. Began production plan reviews to expedite plan reviews for production builders. April 2021
- Updated and streamlined the ETJ platting process. May 2021
- Updated the Historic Preservation Ordinance. March 2021

Budget Summary

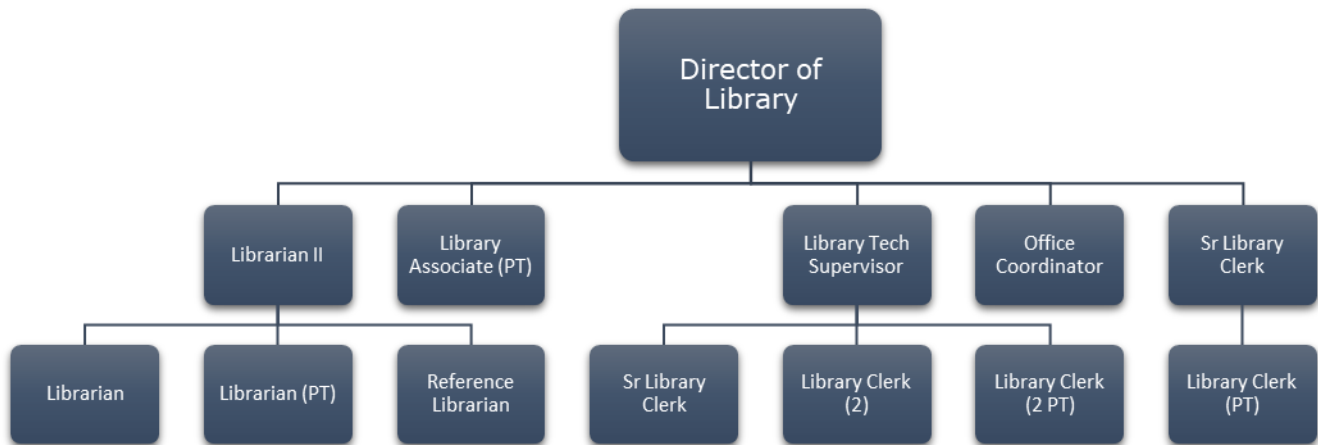
	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 1,109,361	\$ 1,221,945	\$ 1,078,507	\$ 1,059,144	\$ 1,162,337
Supplies	98,609	18,499	34,365	17,115	35,565
Contractual	135,866	131,425	156,138	176,544	344,080
Capital	25,150	-	-	8,139	-
Total	\$ 1,368,986	\$ 1,371,869	\$ 1,269,010	\$ 1,260,942	\$ 1,541,982

Budget Packages

Description	Ongoing	One-Time	Total
Code Compliance Officer I	\$ 67,937	\$ 1,500	\$ 69,437
Downtown Masterplan	-	150,000	150,000
Total	\$ 67,937	\$ 151,500	\$ 219,437



Library



Position Summary

	FY19	FY20	FY21	FY22
Director of Library	1	1	1	1
Sr Library Clerk	2	2	2	2
Sr Library Clerk (PT)	1	0	0	0
Reference Librarian	3	3	1	1
Library Clerk	0	0	2	2
Librarian (PT)	1	2	1	1
Office Coordinator	1	1	1	1
Library Tech Supervisor	1	1	1	1
Library Clerk (PT)	5	5	3	3
Librarian II	0	0	1	1
Librarian I	1	1	1	1
Library Associate	0	0	0	0
Library Associate (PT)	2	2	1	1
Library Circulation Clerk	2	2	0	0
Total	20	20	15	15

Department Description

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

Department Goals

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

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Renovate library entrance and add exterior seating.	05/31/2022	Sustain
Increase purchasing of eBooks and eAudio.	09/20/2022	Sustain
Pursue opportunities for increased funding from Parker County.	09/30/2022	Re-align Funding

Performance Measures

Measure	FY19	FY20	FY21	FY22
Items circulated	355,393	305,260	365,000	385,000
Total event attendance	16,773	5,882	1,500	7,500
Internet sessions provided	--	18,058	11,500	13,500
Reference transactions	11,105	9,741	7,500	10,000

Accomplishments

- Added shade pavilion on the library grounds.
- Digitized over 320 rolls of local newspapers on microfilm and made available in searchable online repository.
- Added Westlaw database access and completed cataloging of Parker County Law Library collection.

Library

Budget Summary

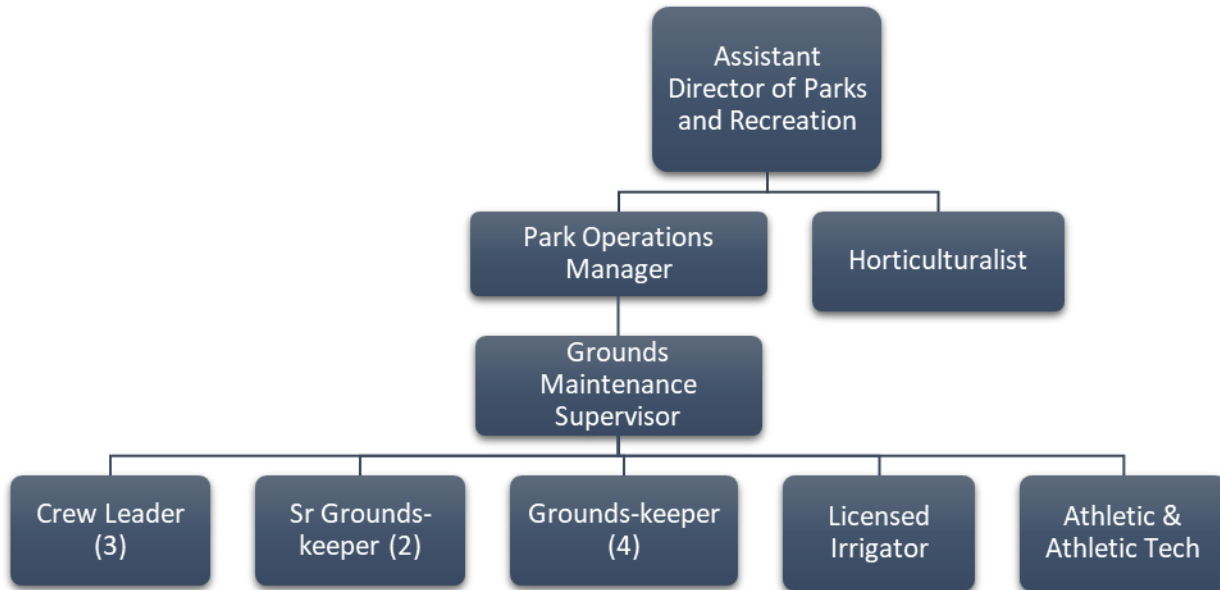
	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 835,994	\$ 844,501	\$ 769,458	\$ 766,662	\$ 771,400
Supplies	153,222	158,928	167,369	118,507	170,419
Contractual	84,476	89,547	88,616	96,109	95,174
Capital	-	-	-	-	-
Total	\$ 1,073,692	\$ 1,092,976	\$ 1,025,443	\$ 981,278	\$ 1,036,993

Budget Packages

Description	Ongoing	One-Time	Total
Landscape Improvements	\$ -	\$ 12,000	\$ 12,000
High demand e-books and eAudio	5,000	-	5,000
Total	\$ 5,000	\$ 12,000	\$ 17,000



Parks and Properties



Position Summary

	FY19	FY20	FY21	FY22
Park Operations Manager	1	1	1	1
Athletic & Aquatic Tech	1	1	1	1
Crew Leader	3	3	3	3
Sr Groundskeeper	1	2	2	2
Groundskeeper	6	4	4	4
Grounds Maintenance Supervisor	1	1	1	1
Horticulturalist	0	1	1	1
Licensed Irrigator	1	1	1	1
Summer Maintenance Worker (PT)	4	5	5	0
Total	18	19	19	14

Department Description

Parks and properties are responsible for the maintenance and upkeep of all city parks, landscaping of city facilities and maintaining all ballfields. The Department maintains 835 acres consisting of 17 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.

Department Goals

- To improve daily maintenance and cleanliness of City Parks.
- To increase the efficiency of daily inspections of Parks.
- Learn and understand how to retrieve data from the workorder system.
- Develop a more efficient maintenance plan for all ballfields.

Parks and Properties

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Focus on improving the quantity of maintenance in the parks	All Year	Infrastructure
Construct a new parking lot at The Marina	Winter 2021	Infrastructure
Manage the work order load better	All year	Infrastructure
Improve Maintenance Cycles in the Parks	All year	Infrastructure

Accomplishments

- Constructed a new Parking lot and fishing pier at The Wall.
- Constructed a new Parking lot and landscape at Heritage Park.
- Completed new Sod, Landscape, Irrigation at Animal Shelter.
- Maintained safe Parks while being short staff all year.

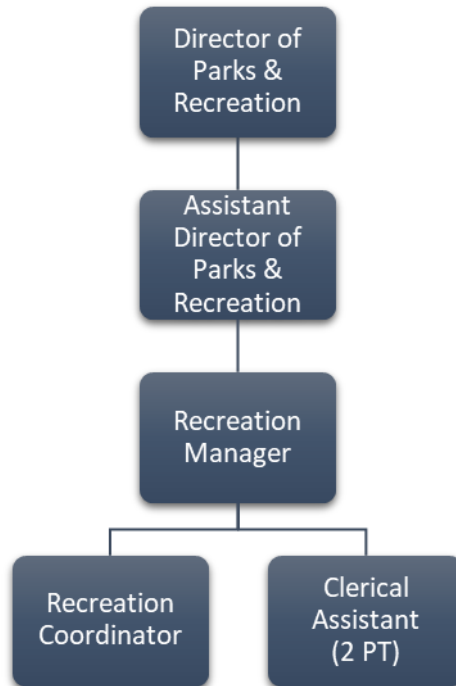
Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 684,090	\$ 777,567	\$ 928,055	\$ 905,617	\$ 924,000
Supplies	247,497	207,166	200,135	188,372	196,182
Contractual	487,825	655,229	587,825	569,290	795,985
Capital	31,029	151,373	83,196	83,196	88,805
Total	\$ 1,450,441	\$ 1,791,335	\$ 1,799,211	\$ 1,746,475	\$ 2,004,972

Budget Packages

Description	Ongoing	One-Time	Total
Mowing contract addition of mow sites	\$ 110,216	\$ -	\$ 110,216
Turf grass maintenance	38,846	-	38,846
96' Zurich Mower	-	26,767	26,767
Total	\$ 149,062	\$ 26,767	\$ 175,829

Recreation



Position Summary

	FY19	FY20	FY21	FY22
Director of Parks & Recreation	1	1	1	1
Assistant Director of Parks & Recreation	1	1	1	1
Recreation Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Special Events Coordinator	1	0	0	0
Clerical Assistant (PT)	2	2	2	2
Total	7	6	6	6

Department Description

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

Department Goals

- Create & add more ½ day Summer Camps
- Create family events for pool (dive in movie, Wags in Weatherford)
- Certify all staff for our Learn to Swim Program

Recreation

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Barnyard Cook-Off: Continue to grow and establish the cook-off as the most attended	March 2022	Growth
Weatherford Wrangler Camp: continue to grow and add quality and experiences for campers	Summer 2022	Growth
Summer ½ Day Camps: expand and add	Summer 2022	Growth
Pool: Have all staff WSI (Swim Instructor certified)	Summer 2022	Growth

Performance Measures

Measure	FY19	FY20	FY21	FY22
Facility Rentals	\$74,730	\$30,000	\$73,585	\$75,000
Rec Programs	\$63,137	\$31,000	\$65,330	\$68,000
Cherry Park Pool	\$113,177	\$75,000	\$98,653	\$100,000
Tournaments	\$6,065	\$6,000	\$21,721	\$25,000

Accomplishments

- Wrangler Camp: Every Week was full and had a waiting list
- Half Day Camps: All half day camps made and were successful
- 40 Adult & Youth tournaments booked at Holland Lake Sports Complex
- Wags in Weatherford: First doggie event went well and looking to make bigger and better for next year.
- Doubled the number of cooks for The Barnyard Cook-Off and from previous year
- Also had other cities come to our event to see how cook-off was run due to word of mouth

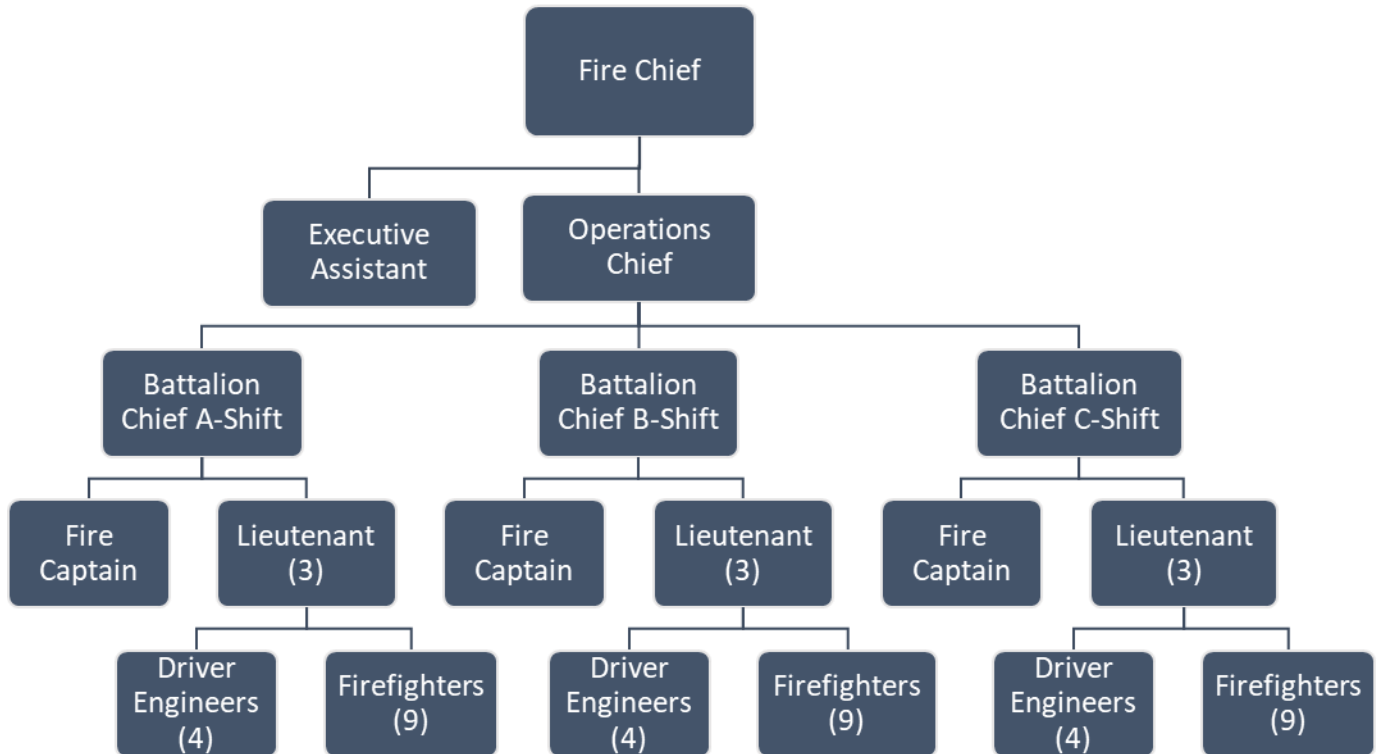
Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 655,609	\$ 582,785	\$ 647,383	\$ 635,125	\$ 630,700
Supplies	82,216	87,396	86,896	93,279	91,746
Contractual	79,923	71,046	63,620	63,620	63,968
Capital	-	-	-	-	-
Total	\$ 817,748	\$ 741,227	\$ 797,899	\$ 792,024	\$ 786,414

Budget Packages

Description	Ongoing	One-Time	Total
COSI - Community Program Supplies	\$ 7,000	\$ -	\$ 7,000
Total	\$ 7,000	\$ -	\$ 7,000

Fire Operations



Position Summary

	FY19	FY20	FY21	FY22
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	0	0
Operations Chief	0	0	1	1
Battalion Chief	3	3	3	3
Fire Captain	3	3	3	3
Fire Lieutenant	9	9	9	9
Driver/Engineer	12	12	12	12
Firefighter-EMT	27	27	27	27
Executive Assistant	1	1	1	1
Fire Apparatus Mechanic (PT)	1	1	0	0
Total	58	58	57	57

Fire Operations

Department Description

The Fire Department's primary mission is to protect the lives and property of the citizens of Weatherford and Emergency Services District 3. This is accomplished through the delivery of emergency medical services, fire suppression operations, and fire prevention through inspections and public education. The Department covers 98 square miles with a dedicated workforce of 59 employees. The Department is comprised of the following divisions: Fire Administration: 3 personnel, Operations Division: 54 per-

Department Goals

- **Firefighter Safety:** Our number one goal will always be firefighter safety. We will develop strategies and implement training programs to enhance firefighter health, safety, and survival. Safety is both an individual and team responsibility. Supervisors and employees shall take an active role in their personal safety and the safety of their crews.
- **Emergency Operations:** Focus on building sound firefighting tactics through intensive hands-on training as well as building strong individual companies that understand their unique mission on the fire ground.
- **Community Outreach:** Re-engage with the Weatherford community and build a strong presence in outreach programs after being unable to perform these programs due to COVID-19.

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Improve firefighter safety by seeking skill-based training for department members targeted in technical rescue and firefighting operations.	Ongoing	Sustain
Develop strong mission-oriented engine companies and an operationally sound truck company.	Ongoing	Sustain
Initiate all outreach activities to regain our presence in the community. Introduce more media campaigns to educate the public.	Ongoing	Communicate
Initiate a Station 1 improvement plan to renovate or rebuild the station based off of findings from the feasibility study. Station 1 was constructed in 1984.	Based on acceptance of project.	Growth

Performance Measures

Measure	FY19	FY20	FY21	FY22
Total number of incidents	4546	4,551	2,884	
Total number of training classes	343	357	227	
Overall average response time	5:39	5:26	5:23	
Dollar value saved from fire loss	\$1,255,093	\$1,047,520	\$1,036,557	

Fire Operations

Accomplishments

- Community Relations: Donated retired Engine 2 to the Weatherford High School Fire Program.
- Prevention Division Improvement Program: Moved all department peace officer licenses under the Weatherford Police Department's Texas Commission on Law Enforcement agency identification number. This has allowed for better training and safety for the fire department peace officers. This has also raised the standard of professionalism for the Prevention Division.
- Joint Operations:
 - Four members of the department now serve on the Parker County Regional SWAT Team as tactical medics.
 - Three members of the department now serve on Texas Task Force 2 Urban Search and Rescue.
 - We have improved working relationships with Parker County fire departments. We are currently working on a joint project to create one county wide policy for incident command and may day procedures.
 - We have improved working relationships with Lifecare Ambulance Service. The department now receives medical continuing education classes from Lifecare. The classes are delivered at no cost to the City. Prior to this agreement, the department contracted with Weatherford College to deliver medical continuing education classes.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 5,776,159	\$ 6,114,690	\$ 6,330,903	\$ 6,213,233	\$ 6,633,100
Supplies	279,050	325,913	363,173	359,694	413,862
Contractual	280,854	329,381	364,527	359,286	661,252
Capital	-	54,061	100,550	100,847	205,168
Total	\$ 6,336,063	\$ 6,824,045	\$ 7,159,153	\$ 7,033,060	\$ 7,913,382

Budget Packages

Description	Ongoing	One-Time	Total
COSI - Medical & Laboratory Supplies	\$ 8,500	\$ -	\$ 8,500
COSI - Uniforms	12,500	-	12,500
COSI - Training Supplies	2,050	-	2,050
Replace hoses & nozzles		45,000	45,000
COSI - Safety/Protective Equipment	3,400	-	3,400
New hire psychological evaluations and polygraph	1,450	-	1,450
COSI - Training	1,050	-	1,050
Cardiac Monitors (2)		36,000	36,000
F350 4x4 Crew Rescue Squad		69,538	69,538
F250 4x4 Command Vehicle		67,815	67,815
F250 4x4 Command Vehicle 2		67,815	67,815
Total	\$ 28,950	\$ 286,168	\$ 315,118

Fire Prevention



Position Summary

	FY19	FY20	FY21	FY22
Fire Marshal	1	1	1	1
Deputy Fire Marshal	1	1	1	1
Total	2	2	2	2

Department Description

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

Department Goals

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

Fire Prevention

FY22 Objectives

Objective	Target Completion	City Focus Area
Improve management, data tracking, workflow, and overall efficiency of the Fire Prevention Division.	On Going	Sustain
Adopt a proper Fire Permit Fee Schedule with the adoption of the 2018 International Fire Code.	January 2022	Sustain
Update website to offer up to date accurate information.	On Going	Sustain
Establish base budget for the Fire Prevention Division.	April 2022	Re-align Funding
Begin Community Outreach and Public Education Training. Including Stop the Bleed, CRASE, and Fire Extinguisher Training.	On Going	Communicate

Performance Measures

Measure	FY19	FY20	FY21	FY22
Public Education Contacts	5321	132	10	
Annual Fire Inspections (FMO and Company Level)	805	42	300	
Commercial Plan Reviews / Inspections	N/A	N/A	12	
Fire Sprinkler Plan Reviews / Inspections	N/A	N/A	15	
Commercial Plan Reviews / Inspections	N/A	N/A	12	
Fire Alarm Plan Reviews / Inspections	N/A	N/A	9	
Tenant Improvement Plan Reviews / Inspections	N/A	N/A	38	
Revised Occupancy Request Inspections	N/A	N/A	81	

Accomplishments

- FY21: Worked 3 Arson cases in the 1st quarter of 2021. Obtained warrants and arrested multiple suspects.
- FY21: Assisted the Police Department with Firearms Training.
- FY21: Worked with the Mayor as well as the Communications and Marketing department to make a kitchen fire safety video. Although the clown program was suspended due to COVID-19 concerns. The video was viewed over 2400 times.

Fire Prevention

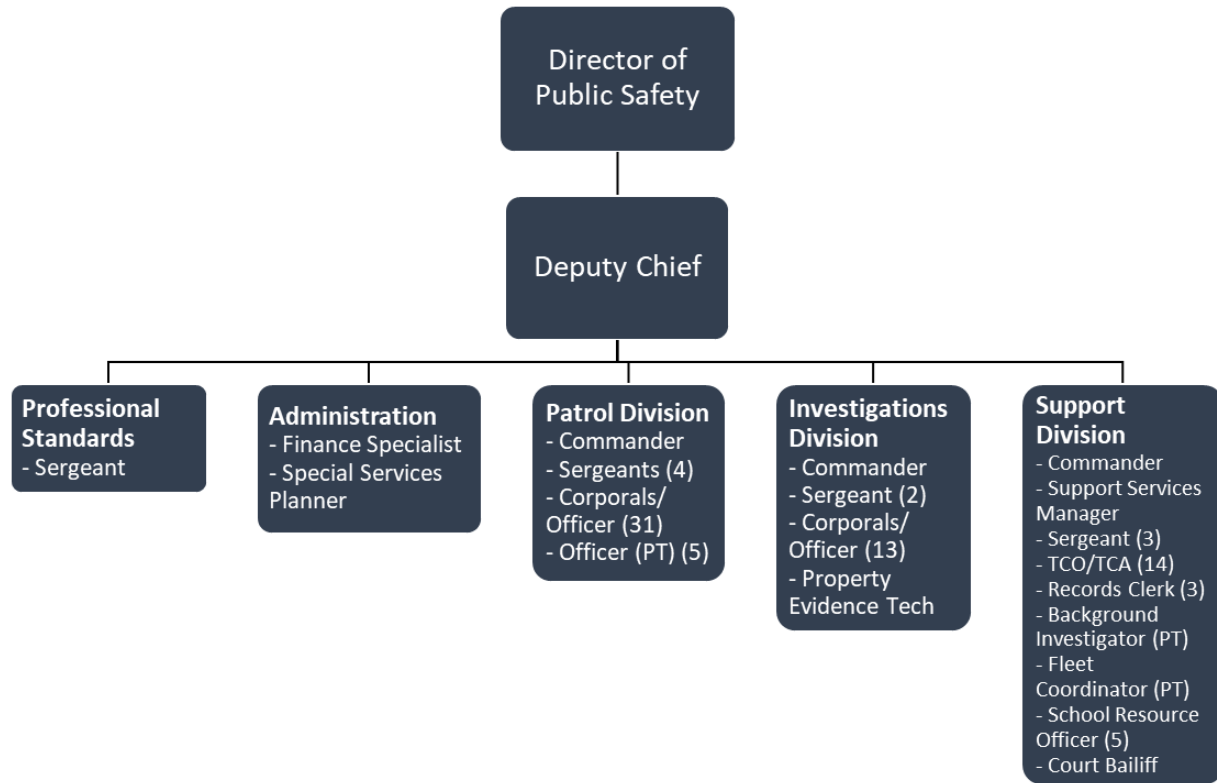
Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 261,577	\$ 236,379	\$ 229,927	\$ 270,161	\$ 268,300
Supplies	5,783	7,722	2,725	522	5,725
Contractual	992	2,030	4,857	2,911	7,940
Capital	-	-	-	-	-
Total	\$ 268,352	\$ 246,131	\$ 237,509	\$ 273,594	\$ 281,965

Budget Packages

Description	Ongoing	One-Time	Total
NEP - establish funding for division	\$ 6,000	\$ -	\$ 6,000
Total	\$ 6,000	\$ -	\$ 6,000

Police



Position Summary

	FY19	FY20	FY21	FY22
Director of Public Safety	0	0	1	1
Police Chief	1	1	0	0
Background Investigator	1	1	1	1
TCO (PT)	3	0	0	0
Commander	4	4	3	3
Sergeant	10	10	10	10
Corporal	10	12	13	13
Court Bailiff	1	1	1	1
Deputy Chief	1	1	1	1
Finance Specialist	1	1	1	1
Officer	33	32	32	34
Reserve Officer (PT)	5	5	5	5
Special Services Planner	1	1	1	1
Property & Evidence Tech	1	1	1	1
TCO	12	12	12	12
TCO/TAC	0	2	2	2
Records Clerk	3	3	3	3
Fleet Coordinator (PT)	0	1	1	1
Support Services Manager	0	0	1	1
Total	87	88	89	91

Police

Department Description

The Police Department provides professional public safety services to our community. The department is responsible for maintaining public order and safety, enforcing the law, and preventing, detecting, and investigating criminal activity. 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.

Department Goals

- Hiring, investing in, and retaining quality members to provide exceptional police services.
- Invest in employee health, wellness and training.
- Leverage technology and continuous improvement to reduce crime and increase uncommitted patrol time.
- Improve processes to improve efficiency and effectiveness.

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Complete the construction of the new Weatherford Public Safety Building.	September 2022	Growth
Develop, retain, and attract members.	September 2022	Sustain
Utilize traffic engagement in targeted areas to reduce crime and traffic collisions.	September 2022	Growth
Deliver targeted programs aimed at improving overall quality of life in Weatherford.	September 2022	Growth

Performance Measures

Measure	FY19	FY20	FY21	FY22
Police Calls for Service	39,817	38,461	32,000*	40,000*
Officer Initiated Activity %	58%	55%	30%*	40%*
NIBRS Group A Offenses	1,586	1,540	1,825*	1,800*
Motor Vehicle Accidents	2,005	1,871	1,900*	1,800*
Arrests	1,939	1,566	1,175*	1,600*
Traffic Stops	15,862	9,193	8,000*	10,000*
Response Time to Priority 1 Calls	5:43	5:30	5:03*	5:00*
Officer Complaints (external)	6	1	5*	5*
Citizen Satisfaction	82%	81%	80%	80%*

Police

Accomplishments

- Began construction on the Weatherford Public Safety Building.
- Completed quarterly decision-making simulator training.
- Implemented a comprehensive member wellness program.
- Maintained a consistent and professional presence during a pandemic, historic winter weather event, and social unrest.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 7,461,901	\$ 8,215,456	\$ 8,243,816	\$ 8,418,536	\$ 8,320,401
Supplies	426,738	494,265	461,914	463,561	506,874
Contractual	505,614	616,000	722,603	692,821	803,218
Capital	48,557	203,127	-	59	175,350
Total	\$ 8,442,810	\$ 9,528,848	\$ 9,428,333	\$ 9,574,977	\$ 9,805,843

Budget Packages

Description	Ongoing	One-Time	Total
Personnel - addition of two Police Officers	\$ 149,041	\$ -	\$ 149,041
Uplifting 4 new Patrol Tahoe's	-	175,350	175,350
Safety equipment - ballistic helmets, gas masks, batons	-	55,000	55,000
UAS Software and Data Package	11,000	-	11,000
Total	\$ 160,041	\$ 230,350	\$ 390,391

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Emergency Management



Position Summary

	FY19	FY20	FY21	FY22
Emergency Management Coordinator	0	0	1	1
Emergency Management Specialist	1	0	0	0
Total	1	0	1	1

Department Description

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

Department Goals

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

Emergency Management

FY22 Objectives

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

Accomplishments

- Established a maintenance program for Outdoor Warning System (OWS).
- Collaborated with city departments and other local government agencies in response to COVID-19 pandemic, historic winter weather and flooding events.

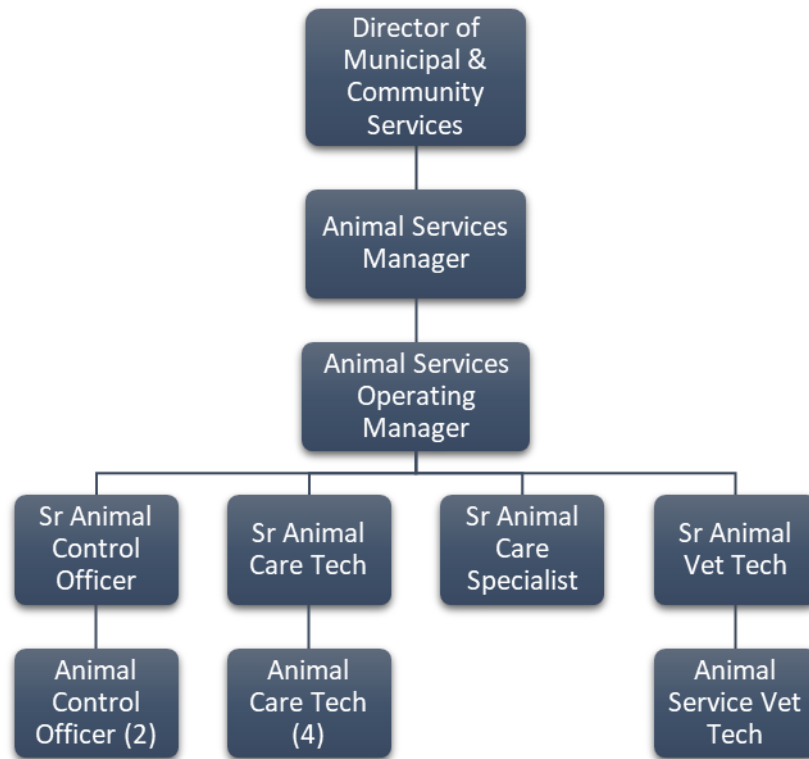
Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 143,902	\$ 11,908	\$ 70,000	\$ 110,979	\$ 119,300
Supplies	10,800	198,068	12,805	60,988	50,528
Contractual	26,096	38,938	159,513	31,277	224,944
Capital	76,720	-	-	-	61,400
Total	\$ 257,518	\$ 248,914	\$ 242,318	\$ 203,244	\$ 456,172

Budget Packages

Description	Ongoing	One-Time	Total
COSI - Radio system maintenance	\$ 57,604	\$ -	\$ 57,604
RapidWarn OWS Activation	2,920	23,680	26,600
Earth Networks weather/lightning alerting	7,518	4,150	11,668
EOC in a box	3,360	48,680	52,040
City Hall EOC furniture and equipment	-	29,168	29,168
Total	\$ 71,402	\$ 105,678	\$ 177,080

Municipal and Community Services – Animal Services



Position Summary

	FY19	FY20	FY21	FY22
Director of Municipal & Community Services	0	1	1	1
Animal Services Manager	1	1	1	1
Sr Animal Control Officer	1	1	1	1
Sr Animal Care Tech	1	1	1	1
Sr Animal Vet Tech	1	1	1	1
Sr Animal Care Specialist	1	1	1	1
Animal Control Officer	2	2	2	2
Animal Care Specialist	1	1	0	0
Animal Service Vet Tech	1	1	1	1
Animal Care Tech	4	4	4	4
Animal Services Operating Manager	1	1	1	1
Total	14	15	14	14

Municipal and Community Services – Animal Services

Department Description

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

Department Goals

- Make Weatherford a pet friendly destination by promoting responsible pet ownership.
- Improve relationships with rescues and animal welfare organizations to try to be the information hub for them to work within the community.
- Increase public outreach and education opportunities.
- Improve Shelter operations by targeting inefficient practices/procedures, and outdated SOP's and updating them.

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Give out 500 microchips to the community to help reduce length of stay and increase field RTO's.	9/30/2022	Growth
Increase number of active volunteers by 50% by the end of the fiscal year	9/30/2022	Sustain
Facilitate a successful partnership with Weatherford College	9/30/2022	Sustain

Performance Measures

Measure	FY19	FY20	FY21	FY22
Live Release Rate	96%	96%	96%	96%
Length of Stay	10 days	11 days	11 days	11 days
Total Intake	5,818	5,970	6,381	6,300
TNR	448	575	600	600
Total Volunteer Hours	10,252	12,000	14,000	14,000

Municipal and Community Services – Animal Services

Accomplishments

- Groundbreaking on the Medical/Surgical facility!
- Maintained over a 95% live release rate for the year (projected).
- Hire a professional Animal Services Operations Manager
- Develop five-year strategic plan for the WPCAS

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 927,223	\$ 948,279	\$ 992,670	\$ 976,923	\$ 1,025,900
Supplies	150,335	168,714	164,797	153,729	165,607
Contractual	264,409	215,659	248,512	230,738	252,015
Capital	35,423	94,052	282,300	61,627	298,500
Total	\$ 1,377,390	\$ 1,426,704	\$ 1,688,279	\$ 1,423,017	\$ 1,742,022

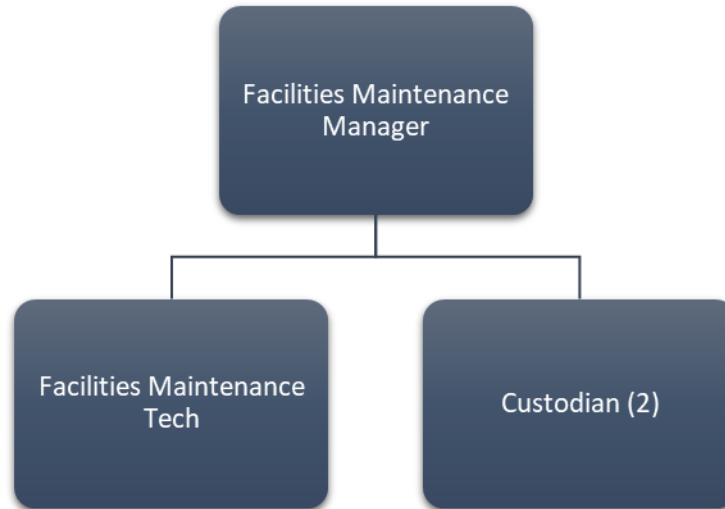
Budget Packages

Description	Ongoing	One-Time	Total
F250 4x2 truck w/ animal control box	\$ -	\$ 55,000	\$ 55,000
Epoxy floors in kennels C,D&E	-	32,500	32,500
Epoxy walls in kennels C,D&E	-	11,000	11,000
Single food source	5,000	-	5,000
New adoption kennel	-	200,000	200,000
Total	\$ 5,000	\$ 298,500	\$ 303,500

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Municipal and Community Services – Facilities Maintenance



Position Summary

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

Department Description

	FY19	FY20	FY21	FY22
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Tech	1	1	1	1
Lead Custodian	1	1	1	0
Custodian	2	2	2	2
Custodian (PT)	3	3	1	0
Total	8	8	6	4

Department Goals

- Maintain and sustain the integrity of all city-owned buildings and facilities
- Standardize building materials and equipment throughout city buildings
- Conduct a thorough assessment of city buildings and structures to identify and plan for future capital needs

Municipal and Community Services – Facilities Maintenance

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Conduct the facilities condition assessment with consultants to identify needs and be able to prioritize and plan for future needs.	12/31/2020	Infrastructure
Modernize how custodial services are provided by outsourcing most janitorial services.	11/15/2020	Sustain
Move forward with capital projects that have been suspended due to COVID-19.	Ongoing	Infrastructure

Performance Measures

Measure	FY19	FY20	FY21	FY22
Work orders requested	713	750	790	750
Work orders completed	709	745	783	750

Accomplishments

- Demolition of Power Plant, Garage, and Sign/Facilities Shop
- Updated Farmers Market appearance by replacing a wall, dressing up windows, and prepping/painting everything that could be painted.
- Provided safe work areas for staff due to COVID-19 by installing plexiglass barriers for public facing staff.
- Ramped up cleaning services by contract janitorial company to help combat the spread of COVID-19 in city facilities.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 316,073	\$ 308,413	\$ 300,712	\$ 292,580	\$ 278,075
Supplies	63,307	57,860	55,692	63,772	59,192
Contractual	285,136	511,086	502,997	632,592	454,218
Capital	268,157	96,242	699,000	317,707	489,000
Total	\$ 932,673	\$ 973,601	\$ 1,558,401	\$ 1,306,651	\$ 1,280,485

Municipal and Community Services – Facilities Maintenance

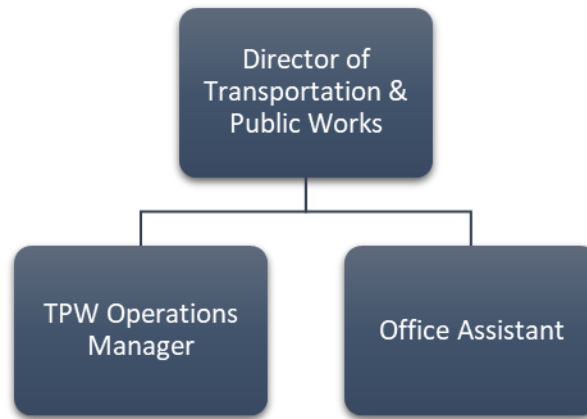
Budget Packages

Description	Ongoing	One-Time	Total
COSI - Community coffee	\$ 1,000	\$ -	\$ 1,000
COSI - Janitorial supplies	4,000	-	4,000
Construction and Facility Maintenance Manager upgrade	4,275	-	4,275
Library Roofing	-	59,000	59,000
Library entryway	-	10,000	10,000
Fire Station 4 foundation	-	10,000	10,000
Fire Station 3 interior renovations	-	55,000	55,000
Animal Services kennel D/E interior doors	-	13,000	13,000
Animal Services kennel B epoxy flooring	-	9,000	9,000
Mt. Pleasant flooring	-	8,000	8,000
Mt. Pleasant exterior painting	-	5,000	5,000
City Hall acoustic ceiling	-	15,000	15,000
City Hall wall finishes	-	10,000	10,000
Farmers Market plumbing	-	8,000	8,000
Farmers Market interior painting	-	8,000	8,000
Service center roofing	-	179,000	179,000
Total	\$ 9,275	\$ 389,000	\$ 398,275

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Transportation & Public Works— Administration



Position Summary

	FY19	FY20	FY21	FY22
Director of TPW	1	1	1	1
TPW Operations Manager	1	1	1	1
Office Assistant	1	1	1	1
TPW Coordinator	1	1	0	0
Total	4	4	3	3

Department Description

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

Department Goals

- Ensure transportation services meet the need for residents, customers, and stakeholders.
- Right-of-way permits are processed efficiently, accurate, and in a timely manner.
- Develop clear avenues of communication with citizens and respond to citizens inquiries, complaints and/or suggestions in a timely manner.
- Assure all transportation infrastructure projects are within the approved budget limit.

Transportation & Public Works— Administration

FY22 Objectives

Objective	Target Completion Date	City Focus Area
NE Downtown street reconstruction planning and coordination	12/1/2020	Infrastructure
Continue planning and coordinating street rehabilitation projects.	9/30/2021	Infrastructure
Work with the Transportation Advisory Board and neighborhoods on implementing traffic calming measures.	9/30/2021	Infrastructure

Performance Measures

Measure	FY19	FY20	FY21	FY22
Citizen requests processed	720	730	740	
R.O.W. Construction Permits	458	400	400	
Work orders	1384	1400	1400	

Accomplishments

- Updated Neighborhood Traffic Calming Program
- Completed street pavement assessment
- Updated Transportation Thoroughfare Plan
- Completed Roundabout program study

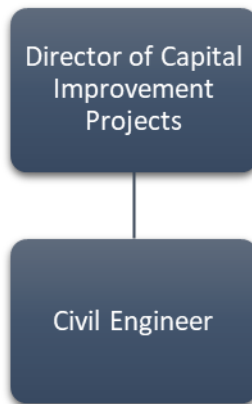
Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 373,800	\$ 345,509	\$ 291,953	\$ 291,176	\$ 297,500
Supplies	8,546	9,096	7,950	1,807	7,950
Contractual	62,352	118,437	59,167	63,623	238,534
Capital	-	-	-	-	14,500
Total	\$ 444,698	\$ 473,042	\$ 359,070	\$ 356,606	\$ 558,484

Budget Packages

Description	Ongoing	One-Time	Total
Engineering services NW Downtown improvement	\$ -	\$ 191,410	\$ 191,410
Conference room touch screen	-	14,500	14,500
Total	\$ -	\$ 205,910	\$ 205,910

Transportation & Public Works— Capital Projects



Position Summary

	FY19	FY20	FY21	FY22
Director of Capital Improvement Projects	1	1	1	1
Civil Engineer	1	1	1	1
Total	2	2	2	2

Department Description

The Capital Projects department is responsible for the City's Capital Transportation programs. The department actively seeks funding for capital planning and improvements utilizing local, state and federal funding initiatives and provides capital project construction review, design, inspection and management services. Oversees master thoroughfare planning, design, and project funding/construction management. Facilitate public/private partnership funding and economic development through Tax Increment Reinvestment Zones (TIRZ). Oversee the implementation and update of City of Weatherford engineering design criteria and administer development requirements related to transportation impacts, infrastructure and Right-Of-Way dedications. Department staff serve as regional representatives to various committees at the North Central Texas Council of Governments and the Texas Department of Transportation.

Department Goals

- Focus continued progress on Downtown Bypass Project
- Implement newly adopted Thoroughfare Plan and Projects
- Update Capital Improvement Plan and pursue outside funding opportunities
- Increase citizen engagement through operation of Transportation Advisory Board

Transportation & Public Works— Capital Projects

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Receive funding and execute on design/environmental phase of Downtown Bypass Project	2021	Infrastructure
Update Capital Transportation Improvement plan with completed/future projects per updated T-Plan, identify funding opportunities	February 2021	Sustain
Develop Transportation Advisory Board engagement/additional committees and targeted planning discussions	December 2020	Communicate
Continue pursuit of Texas Department of Transportation Interstate Access Justification approval – I-20 & Bethel Rd Area	September 2021	Growth

Accomplishments

- Secured commitment of >\$16M in NCTCOG/TxDOT funds for Downtown Bypass Project
- Updated Thoroughfare Plan with extensive and productive citizen input/meetings
- Completed construction of TIRZ projects South Bowie Drive (QT) and BB Fielder Drive (Ranches West/Westover)
- Completed construction of Towncreek Trails Ph-3 trail extension and signal installation on Santa Fe Drive

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 237,689	\$ 291,518	\$ 299,911	\$ 301,998	\$ 303,600
Supplies	198	1,301	-	650	-
Contractual	76,184	58,136	302,519	195,050	260,900
Capital	-	-	-	-	-
Total	\$ 314,071	\$ 350,955	\$ 602,430	\$ 497,698	\$ 564,500

Budget Packages

Description	Ongoing	One-Time	Total
LED Display Board	\$ -	\$ 57,480	\$ 57,480
Total	\$ -	\$ 57,480	\$ 57,480

Transportation & Public Works— Field Services



Position Summary

	FY19	FY20	FY21	FY22
Field Service Tech	1	1	1	1
Total	1	1	1	1

Department Description

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

Department Goals

- Perform accurately and timely inspections for new public infrastructure.
- Provide support to street and traffic division on design and layout of projects in a timely and accurate manner.
- Project coordination for Downtown street reconstruction projects.
- Promptly and effectively manage special projects as requested.

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Downtown street reconstruction project coordination	9/30/2021	Infrastructure
Street rehabilitation survey, planning, and coordination.	9/30/2021	Infrastructure
Inspections for all new residential developments.	9/30/2021	Infrastructure

Transportation & Public Works— Field Services

Performance Measures

Measure	FY19	FY20	FY21	FY22
Private development inspections (HRS)	1550	1450	1500	
Surveys and CAD for street and special projects (HRS)	320	320	340	

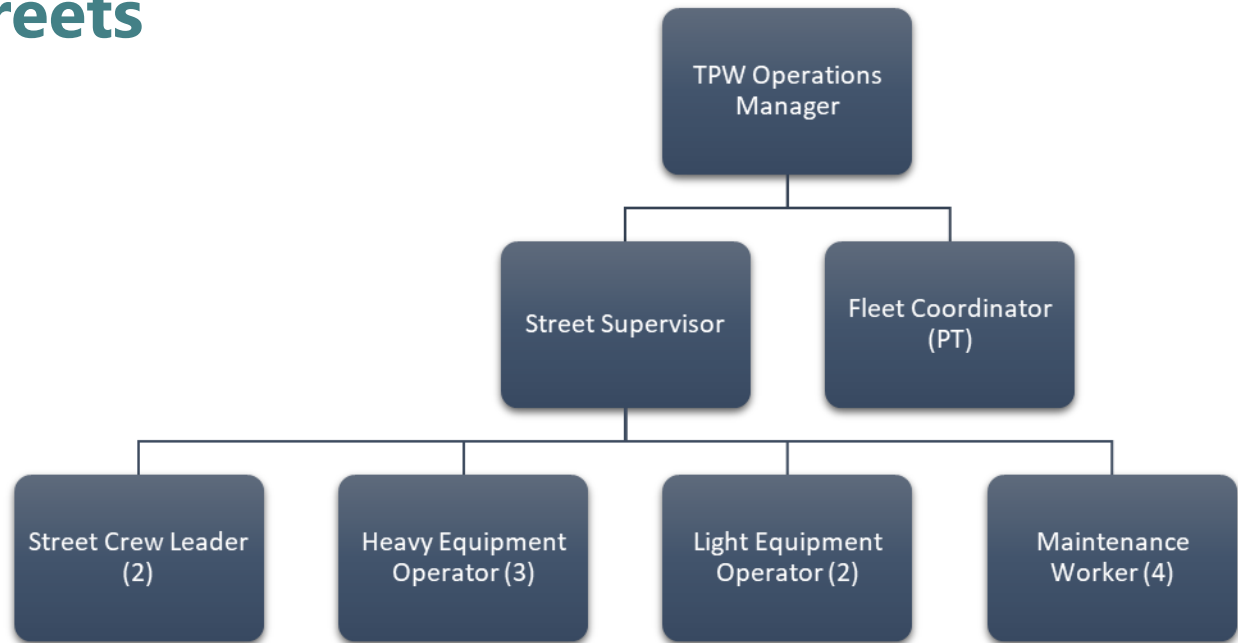
Accomplishments

- College Park and Martin Drive Roundabout
- Church and Elm street reconstruction
- Lee and Lamar street intersection reconstruction
- Project coordination for over 20 street rehabilitation projects for FY20

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 66,005	\$ 72,662	\$ 78,322	\$ 75,281	\$ 75,200
Supplies	5,437	8,134	7,250	8,543	5,550
Contractual	60,847	110,181	201,392	190,617	14,073
Capital	-	-	-	35,000	-
Total	\$ 132,289	\$ 190,977	\$ 286,964	\$ 309,441	\$ 94,823

Transportation & Public Works— Streets



Position Summary

	FY19	FY20	FY21	FY22
Heavy Equipment Operator	3	3	3	3
Light Equipment Operator	1	2	2	2
Maintenance Worker	5	4	4	4
Street Crew Leader	2	2	2	2
Street Supervisor	1	1	1	1
Fleet Coordinator (PT)	0	1	1	1
Foreman	2	0	0	0
Total	14	13	13	13

Department Description

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

Department Goals

- Maintain City streets and infrastructure to the highest level possible within budget provided.
- Ensure all work is always performed in a safe and efficient manner for the safety of residents, motorists, and employees.
- Assure all citizen service requests are taken care of and prioritized in a timely manner.
- Ensure compliance with City, State, and Federal specifications and guidelines for all construction work.

Transportation & Public Works—

Streets

FY22 Objectives

Objective	Target Completion Date	City Focus Area
NE Downtown street reconstruction	9/30/2022	Infrastructure
Street Rehabilitation projects for FY22	9/30/2022	Infrastructure
Street preventative maintenance for FY22	9/30/2022	Infrastructure
Drainage improvements	9/30/2022	Infrastructure

Performance Measures

Measure	FY19	FY20	FY21	FY22
Streets rehabilitated (SY)	96,500	96,500	96,500	
Preventative maintenance (SY)	40,000	40,000	42,000	
Street repairs including potholes	4,500	4,000	4,000	
Drainage improvements (LF)	1,200	1,200	1,300	

Accomplishments

- College Park & Martin Drive Roundabout
- Downtown- Church & Elm St. reconstruction
- Street Rehabilitation Projects over 22 projects
- Street preventative maintenance projects
- Lee & Lamar intersection – Traffic calming project

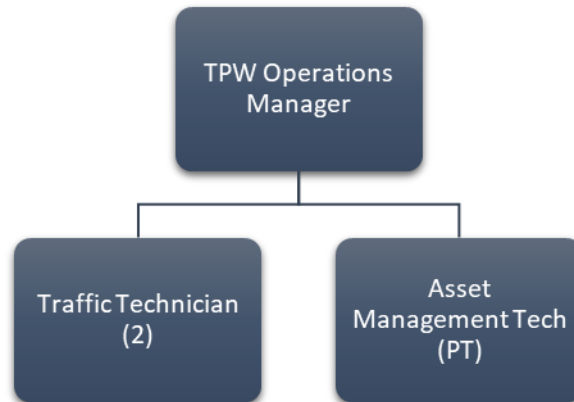
Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 623,909	\$ 657,592	\$ 816,530	\$ 746,891	\$ 783,200
Supplies	998,157	935,055	795,580	790,000	772,580
Contractual	1,329,859	1,654,252	2,157,519	1,546,286	2,691,365
Capital	691,639	56,801	202,000	155,249	104,470
Total	\$ 3,643,564	\$ 3,303,700	\$ 3,971,629	\$ 3,238,426	\$ 4,351,615

Budget Packages

Description	Ongoing	One-Time	Total
Storm damaged street repairs	\$ -	\$ 456,125	\$ 456,125
NE Downtown street improvements	-	300,000	300,000
Vermeer Wood Chipper	-	39,505	39,505
F250 Utility Work Truck	-	49,137	49,137
Tack Tank Trailer purchase	-	15,828	15,828
Warehouse rental	24,000		24,000
Total	\$ 24,000	\$ 860,595	\$ 884,595

Transportation & Public Works— Traffic



Position Summary

	FY19	FY20	FY21	FY22
Traffic Technician	2	2	2	2
Traffic Maintenance Worker	0	1	0	0
Traffic Maintenance Worker (PT)	2	1	1	0
Asset Management Tech (PT)	0	0	0	1
Total	4	4	3	3

Department Description

Traffic Division is responsible for assessing short and long-term traffic flow needs by constantly monitoring traffic volumes. Proper installation, repair, and maintenance of all traffic control devices (ie. Street signs, pavement markings, traffic signals, crosswalks, etc.) are also under the division's direction. The increased traffic volumes within the City make this division and its functions critical to the City's economic vitality and the quantity of life for citizens.

Department Goals

- Update and maintain all traffic control signs to meet TXMUTCD guidelines.
- Continue assisting public and private special events with traffic control.
- Continue to improve and maintain street pavement markings.
- Monitor and manage contracts for traffic control maintenance.

FY22 Objectives

Transportation & Public Works— Traffic

Performance Measures

Measure	FY19	FY20	FY21	FY22
Number of traffic control signs replaced, repaired, and installed	1,800	1,850	1,850	
Linear feet of pavement markings installed	8,500	8,000	8,000	
Traffic control for special events, departments, and emergency	600	620	600	

Accomplishments

- Replaced approximately 1,000 street signs including poles and bases.
- Rehab approximately 9,000 linear of pavement markings

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 191,669	\$ 127,329	\$ 148,364	\$ 167,651	\$ 136,800
Supplies	89,339	89,480	118,107	109,508	146,328
Contractual	17,323	51,172	68,522	66,552	104,243
Capital	-	-	-	-	-
Total	\$ 298,331	\$ 267,981	\$ 334,993	\$ 343,711	\$ 387,371

Budget Packages

Description	Ongoing	One-Time	Total
COSI - Street sign maintenance services	\$ 25,000	\$ -	\$ 25,000
NEP - School time flashers	-	28,221	28,221
Total	\$ 25,000	\$ 28,221	\$ 53,221



Solid Waste Fund



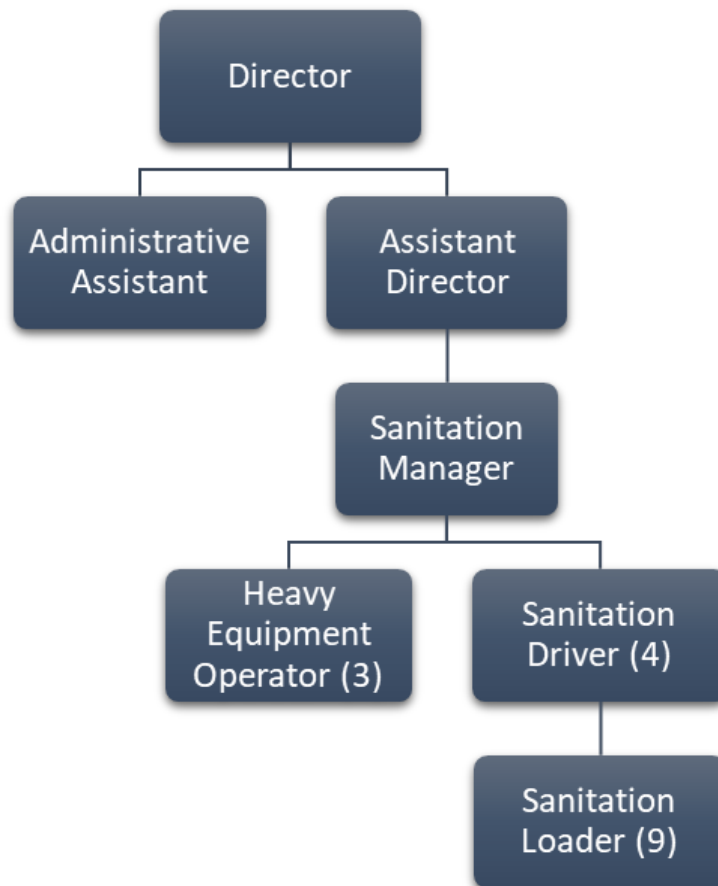
The Solid Waste Fund is an enterprise fund used to account for the business-type activity of sanitation collection. This fund is accounted for on the modified-accrual basis of accounting. Revenues are recorded when available and measurable, and expenses are recorded when the liability is incurred.

Solid Waste Fund

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 1,797,449	\$ 1,706,764	\$ 1,445,023	\$ 1,445,023	\$ 1,533,719
Revenues					
Sale - Sanitation	2,228,811	2,310,125	2,298,568	2,691,115	2,450,000
Sale - Recycling	51,819	57,098	51,663	73,569	72,000
Sale - Brush Pick-Up	56,197	100,388	50,000	43,013	35,000
Sale - Special Pick-Up	43,016	70,271	35,000	31,868	30,000
Sale - Fixed Asset	8,050	15,100	-	-	-
Sale - Goods	2,140	2,100	2,000	1,605	1,500
Sale - Sacks	8,615	8,237	15,000	14,216	15,000
Royalties	537,339	359,428	300,000	339,464	300,000
Permit - Commercial Hauler	2,125	1,541	1,500	1,500	1,500
Grants - State	65,000	-	-	-	60,000
Miscellaneous	961	932	1,000	955	1,000
Interest Income	44,630	16,937	35,000	2,848	3,000
Net Chg In Fair Value - Invest	11,946	4,206	-	-	-
Proceeds from Insurance	-	7,966	-	-	-
Total Revenues	3,060,648	2,954,329	2,789,731	3,200,153	2,969,000
Expenditures					
Personnel	1,150,479	1,163,069	1,296,077	1,167,843	1,290,996
Supplies	408,315	334,001	285,274	133,494	254,774
Contractual Services	1,592,539	1,719,000	1,480,882	1,401,921	1,495,748
Capital	-	-	408,199	408,199	180,000
Total Expenditures	3,151,333	3,216,070	3,470,432	3,111,457	3,221,518
Over/(Under)	(90,685)	(261,741)	(680,701)	88,696	(252,518)
Ending Working Capital	\$ 1,706,764	\$ 1,445,023	\$ 764,322	\$ 1,533,719	\$ 1,281,201

One-Time Expenses	300,000
One-Time Revenues	300,000
Ongoing Revenues	2,669,000
Ongoing Expenses	<u>2,921,518</u>
Operating Surplus	(252,518)
90 day fund balance	720,374
Reserved for OPEB	88,324
Available	472,503

Municipal and Community Services— Solid Waste



Position Summary

	FY19	FY20	FY21	FY22
Assistant Director of Municipal & Comm Svcs	1	1	1	1
Administrative Assistant	1	1	1	1
Sanitation Manager	1	1	1	1
Senior Sanitation Driver	0	0	0	0
Sanitation Driver	4	4	4	4
Sanitation Loader	8	9	9	9
Heavy Equipment Operator	3	3	3	3
Total	18	19	19	19

Municipal and Community Services— Solid Waste

Department Description

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

Department Goals

- Increase Waste diversion from the landfill to be more environmentally friendly.
- Keep servicing rates competitive while funding innovation, training, and new technology into the operations.
- Reduce safety risks and improve safety meetings to ensure the SWRD team is operating safely and up to industry standards.

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Conclude rate study and implement any recommendations to ensure future financial stability	10/31/2020	Sustain
Implement new crew for better route efficiency, improved employee safety, reduced wear and tear on vehicles, and increased customer service.	11/15/2020	Sustain

Performance Measures

Measure	FY19	FY20	FY21	FY22
Recyclable tons diverted from landfill	341	365	380	400
Cubic yards of brush material diverted from landfill	13,674	19,400	20,000	20,000

Municipal and Community Services— Solid Waste

Accomplishments

- Complete rate study with NewGen
- Completed trial with LYTX camera system, identifying unsafe practices of drivers and correcting the issues.
- Participated in the Know What to Throw campaign with NCTCOG to promote better recycling practices in the region.
- Complete study to evaluate options related to composting brush and biosolids.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 1,150,479	\$ 1,163,069	\$ 1,296,077	\$ 1,167,843	\$ 1,290,996
Supplies	408,315	334,001	285,274	133,494	254,774
Contractual	1,592,539	1,719,001	1,480,882	1,101,923	1,495,748
Capital	-	-	200,000	408,199	180,000
Total	\$ 3,151,333	\$ 3,216,071	\$ 3,262,233	\$ 2,811,459	\$ 3,221,518

Budget Packages

Description	Ongoing	One-Time	Total
Solid Waste Manager salary upgrade	\$ 7,796	\$ -	\$ 7,796
Freightliner Brush Truck	-	180,000	180,000
Total	\$ 7,796	\$ 180,000	\$ 187,796

The courthouse is the centerpiece of Weatherford's historic downtown, which offers a variety of shopping and restaurants.



Other Funds



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

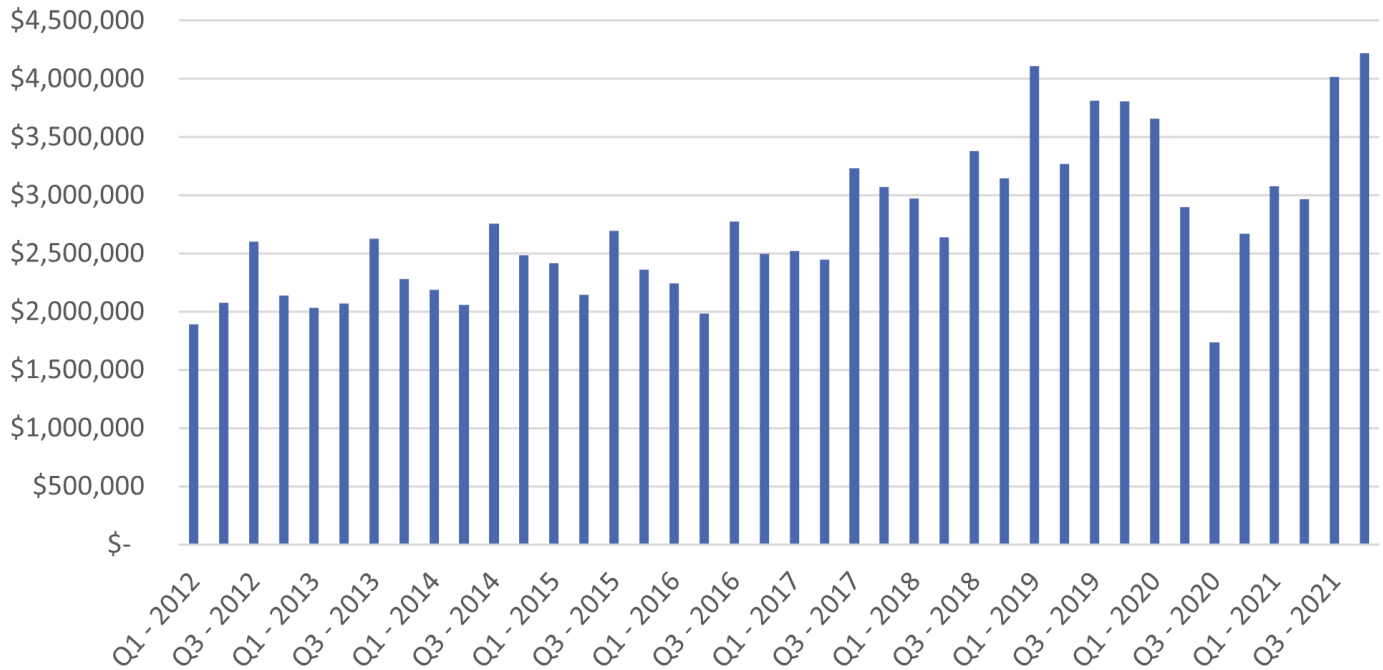
Hotel Motel Tax Fund

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

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 378,466	\$ 784,464	\$ 777,409	\$ 777,409	\$ 505,082
Revenues					
Taxes - Hotel/Motel	1,050,085	767,568	790,902	790,902	850,000
Interest Income	7,441	6,531	7,500	7,560	330
Transfer - From Inter-Fund	148,873	19,966	324,786	324,786	382,380
Total Revenues	1,206,399	794,065	1,123,188	1,123,248	1,232,710
Expenditures					
Main Street Program	72,218	103,927	19,608	34,464	19,210
Special Events	76,655	226,201	240,849	439,995	328,681
Contractual Services	36,002	72,751	152,700	50,735	75,000
Capital	-	-	220,000	158,895	50,000
Miscellaneous	4,431	-	-	-	-
Chamber of Commerce	96,000	96,000	96,000	96,000	96,000
Doss Historical & Cultural Center	5,000	5,000	5,000	5,000	5,000
Transfers to Main Street	-	-	85,896	83,936	53,699
Transfers to Special Events	-	-	240,850	240,850	328,681
Transfer to Chandor Gardens	361,221	297,241	189,442	285,700	253,935
Total Expenditures	651,528	801,120	1,250,345	1,395,575	1,210,206
Over/(Under)	554,871	(7,055)	(127,157)	(272,327)	22,504
Ending Fund Balance	\$ 933,337	\$ 777,409	\$ 650,251	\$ 505,082	\$ 527,586

Hotel Motel Tax Fund

Historical Quarterly Hotel/Motel Taxable Receipts



Historical Quarterly Hotel/Motel Taxable Receipts Crosstabs

	Q1	Q2	Q3	Q4
FY 2012	1,891,438	2,079,434	2,602,511	2,141,754
FY 2013	2,035,771	2,073,258	2,627,479	2,279,829
FY 2014	2,190,129	2,059,002	2,757,917	2,485,278
FY 2015	2,417,243	2,145,147	2,693,490	2,358,259
FY 2016	2,246,183	1,981,608	2,773,004	2,494,866
FY 2017	2,522,425	2,446,215	3,232,249	3,074,243
FY 2018	2,973,198	2,636,303	3,380,254	3,148,530
FY 2019	4,111,252	3,271,766	3,811,297	3,806,900
FY 2020	3,660,261	2,898,069	1,737,945	2,668,980
FY 2021	3,074,990	2,968,163	4,015,977	4,222,782

Hotel Motel Tax Fund— Special Events



Position Summary

	FY19	FY20	FY21	FY22
Special Events Manager	0	0	1	1
Special Events Coordinator	2	2	1	2
Total	2	2	2	2

Department Description

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

Department Goals

- Establish a better working relationship with event producers within the community.
- Promote safety awareness when working with the public to approve events.
- Continue to increase quality of City managed events.
- Promote the new Special Event Application process and its goals.

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Continue to grow/build on Pathway of Lights event.	Dec 2021	Marketability
Help increase vendor numbers and attendance.	July Trade Days 2021	Marketability
Improve the Monster Bash event by adding new features and marketing.	October 2021	Marketability
Create different themes at the Food Park Lounge Night event to help increase attendance.	End of Spring 2022	Marketability

Hotel Motel Tax Fund— Special Events

Performance Measures

Measure	FY19	FY20	FY21	FY22
Movies in the Park	0	0	2,000	2,500
Holiday in the Park (Pathway of Lights)	8,500	9,000	9,000+	15,000
Spark in the Park	9,000	10,000	11,000	10,000
Concert Series	2,000	0	4,000	4,000

Accomplishments

- Adapted to Covid guidelines and created Holiday in the Park Pathway of Lights.
- Created Jack-O'-Lantern Nights which was very successful.
- Completed the Special Event Ordinance, Application and Webpage.
- Managed a successful Monster Bash event.
- Helped with LED lighting of Downtown and City Buildings.

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 9,033	\$ 126,503	\$ 140,353	\$ 153,517	\$ 153,200
Supplies	-	11,495	25,000	133,996	69,500
Contractual	67,622	88,203	75,496	152,483	105,981
Capital	-	-	-	-	-
Total	\$ 76,655	\$ 226,201	\$ 240,849	\$ 439,996	\$ 328,681

Budget Packages

Description	Ongoing	One-Time	Total
Movie screen	\$ -	\$ 6,500	\$ 6,500
Christmas Tree	30,000	5,000	35,000
Amphitheater lighting system	-	8,000	8,000
Jack O'Lantern Nights	10,000	-	10,000
Spark in the Park	30,000	-	30,000
Total	\$ 70,000	\$ 19,500	\$ 89,500

Hotel Motel Tax Fund— Main Street

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 57,305	\$ 80,762	\$ -	\$ 11,033	\$ -
Supplies	6,927	20,034	7,510	831	7,510
Contractual	7,986	3,131	12,098	1,979	11,700
Capital	-	-	-	20,621	-
Total	\$ 72,218	\$ 103,927	\$ 19,608	\$ 34,464	\$ 19,210

Chandor Gardens is the historic home of English artist Douglas Chandor. Construction of this 3.5 acre suburban paradise began in 1936, shortly after he married Ina Kuteman, a Weatherford native.



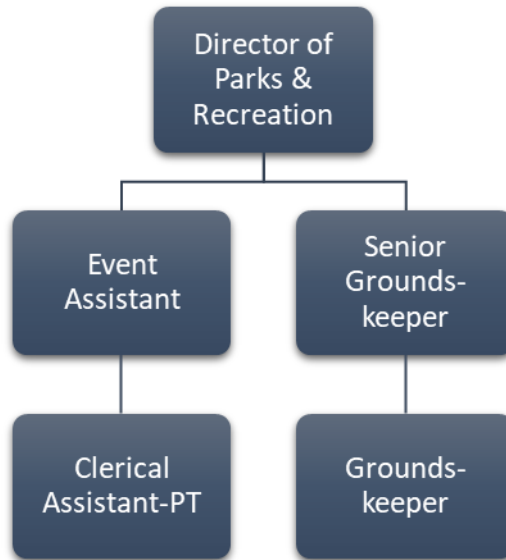
Chandor Gardens Fund

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.

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 178,743	\$ 184,510	\$ 119,308	\$ 119,308	\$ 54,588
Revenues					
Fee - Facility Rental	49,454	82,744	50,000	23,769	25,000
Fee - Garden Tour	20,035	15,856	10,000	32,274	20,000
Donations	370	50	-	-	-
Miscellaneous	1,471	301	500	-	-
Sale - Goods	1,042	1,249	-	2,619	-
Shortages & Overages	-	60	-	-	-
Interest Income	2,098	1,162	1,500	170	150
Transfer - From Inter-Fund	361,221	277,275	285,700	285,700	253,935
Total Revenues	435,691	378,697	347,700	344,532	299,085
Expenditures					
Personnel	303,110	331,679	208,300	192,529	170,900
Supplies	45,317	29,166	46,555	35,410	44,055
Contractual Services	81,497	83,054	95,695	132,785	84,130
Capital	-	-	96,258	48,528	-
Total Expenditures	429,924	443,899	446,808	409,252	299,085
Over/(Under)	5,767	(65,202)	(99,108)	(64,720)	-
Ending Fund Balance	\$ 184,510	\$ 119,308	\$ 20,200	\$ 54,588	\$ 54,588

Chandor Gardens— Parks and Recreation

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.



Position Summary

	FY19	FY20	FY21	FY22
Office Assistant	1	1	0	0
Event Assistant	0	0	1	1
Clerical Assistant – PT	2	2	1	1
Recreation Manager	1	1	0	0
Senior Groundskeeper	1	1	1	1
Groundskeeper	1	1	1	1
Horticulturalist	1	0	0	0
Gardener	0	1	0	0
Total	7	7	4	4

Department Description

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

Chandor Gardens— Parks and Recreation

Department Goals

- Develop and promote educational, recreational, cultural, and corporate activities.
- Continue to work with the Chandor Gardens Foundation and the Parker County Master Gardeners to promote development of the 13.5 undeveloped acres and maintain and improve the existing 3.5 developed acres.
- Improve Chandor Gardens physical and online presence to increase traffic and aid in staff efficiency.
- Focus on improving accessibility and safety for visitors of all capabilities.

FY22 Objectives

Objective	Target Completion Date	City Focus Area
Complete audio walking tour app and transition to primarily online and social media advertising	5/2022	Marketability
Put in place a program for museum inventory and other important artifacts	5/2022	Organization
Create youth educational programs	9/2022	Education
Maximize on garden rentals and reduce house usage for rentals that aren't meetings.	10/2022	Infrastructure

Performance Measures

Measure	FY19	FY20	FY21	FY22
Facility Rentals	29	25*	55	
Photo Sessions	165	34*	170	
Garden tours (docent guided)	22	15*	25	
Maintained acreage	3.5	3.5	3.5	

*Chandor Gardens was closed due to Covid-19 from March 15th through June 1st resulting in 21 rental cancellations, 34 scheduled photo session cancellations, and 8 spring group tour cancellations.

Chandor Gardens— Parks and Recreation

Accomplishments

- Added additional parking to accommodate usage.
- Rehabbed the garden after historical snowstorm damaged a large portion of our plants.
- Appraisal of items in the home.
- Stabilized and re-leveled walkways to increase safety and wheelchair mobility in Gardens.

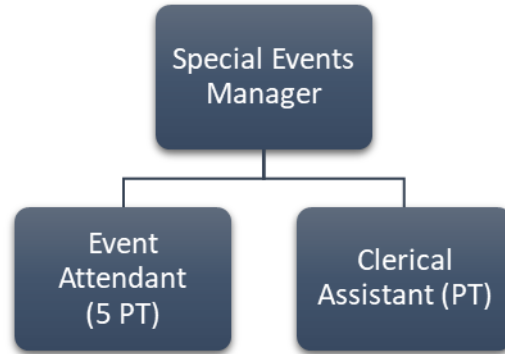
Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 303,110	\$ 331,679	\$ 208,300	\$ 192,528	\$ 170,900
Supplies	45,317	29,166	46,555	35,411	44,055
Contractual	81,497	83,054	95,695	132,787	84,130
Capital	-	-	96,258	48,528	-
Total	\$ 429,924	\$ 443,899	\$ 446,808	\$ 409,254	\$ 299,085

Heritage Park Fund

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 72,631	\$ 35,852	\$ 12,087	\$ 12,087	\$ 61,293
Revenues					
Fee - Facility Rental	4,598	2,625	5,000	4,065	5,000
Fee - First Monday Rentals	122,978	89,770	141,315	121,928	125,000
Fee - Park Utility	30	-	-	-	-
Fee - Parking	15,962	12,185	15,000	15,299	15,000
Event Sponsorship	11,250	13,250	35,000	30,750	30,000
Miscellaneous	7	876	40	-	-
Sale - Goods	1,871	2,889	1,200	779	1,000
Interest Income	697	232	300	16	20
Transfer - From Inter-Fund	112,796	202,796	152,796	152,796	130,952
Total Revenues	270,190	324,623	350,651	325,633	306,972
Expenditures					
Personnel	116,114	81,644	99,612	79,755	92,700
Supplies	46,416	84,431	49,952	38,959	41,952
Contractual Services	144,439	182,313	176,572	157,713	173,920
Capital	-	-	-	-	-
Total Expenditures	306,969	348,388	326,136	276,427	308,572
Over/(Under)	(36,779)	(23,765)	24,515	49,206	(1,600)
Ending Fund Balance	\$ 35,852	\$ 12,087	\$ 36,602	\$ 61,293	\$ 59,693

Heritage Park- Parks & Recreation



Position Summary

	FY19	FY20	FY21	FY22
Event Attendant (PT)	6	6	5	5
Clerical Assistant (PT)	1	1	1	1
Total	7	7	6	6

Department Description

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

Department Goals

- Be the lead in safe and fun events during the Covid-19 pandemic.
- Evaluate weaknesses, build on strengths, and improve the safety and quality of events.
- Increase vendor and customer attendance at 1st Monday Trade Days while increasing/refreshing our marketing tactics.
- Push for more community rentals at Heritage Park.

FY22 Objectives

Heritage Park-

Parks & Recreation

Performance Measures

Measure	FY19	FY20	FY21	FY22
General Vendor Spaces Rented Per Year	4,133	2,446	2025	
Food Vendor Spaces Rented Per Year	199	283	201	
Farm & Ranch Spaces Rented Per Year	92	72	56	

Accomplishments

- Maintained a high number of vendors during the FMTD event despite covid.
- Completed the Heritage Park South Lot.
- Increased quality of vendors during events.
- Through partnership we have helped other groups hold successful events (Taste of ParkerCounty, Weatherford Music Festival, Rotary Pancake Supper, School Graduations).

Budget Summary

	FY19 Actual	FY20 Actual	FY21 Budget	FY21 Projection	FY22 Adopted
Personnel	\$ 116,114	\$ 81,644	\$ 99,612	\$ 79,755	\$ 92,700
Supplies	46,416	84,431	49,952	38,961	38,952
Contractual	144,438	182,313	176,572	157,712	176,920
Capital	-	-	-	-	-
Total	\$ 306,968	\$ 348,388	\$ 326,136	\$ 276,428	\$ 308,572

Budget Packages

Description	Ongoing	One-Time	Total
Park Guides	\$ 3,000	\$ -	\$ 3,000
Total	\$ 3,000	\$ -	\$ 3,000



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 FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 258,580	\$ 60,812	\$ 56,513	\$ 56,513	\$ 32,470
Revenues					
Miscellaneous	37,047	2,063	35,000	7,187	5,000
Interest Income	3,504	508	2,000	25	30
Total Revenues	40,551	2,571	37,000	7,212	5,030
Expenditures					
Personnel	-	-	-	-	-
Supplies	167,748	200	-	31,255	-
Contractual Services	70,571	6,670	37,000	-	-
Capital	-	-	-	-	24,000
Total Expenditures	238,319	6,870	37,000	31,255	24,000
Over/(Under)	(197,768)	(4,299)	-	(24,043)	(18,970)
Ending Fund Balance	\$ 60,812	\$ 56,513	\$ 56,513	\$ 32,470	\$ 13,500

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 FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 39,948	\$ 4,981	\$ 12,165	\$ 12,165	\$ 6,371
Revenues					
Miscellaneous	897	7,129	10,000	1,458	1,500
Interest Income	161	55	-	2	-
Total Revenues	1,058	7,184	10,000	1,460	1,500
Expenditures					
Personnel	-	-	-	-	-
Supplies	1,513	-	-	7,254	-
Contractual Services	34,512	-	10,000	-	-
Capital	-	-	-	-	-
Total Expenditures	36,025	-	10,000	7,254	-
Over/(Under)	(34,967)	7,184	-	(5,794)	1,500
Ending Fund Balance	\$ 4,981	\$ 12,165	\$ 12,165	\$ 6,371	\$ 7,871

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 FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ -	\$ -	\$ 28,767	\$ 28,767	\$ 57,311
Revenues					
Taxes - PEG Fees	-	51,573	52,760		
Total Revenues	-	51,573	52,760	52,514	51,600
Expenditures					
Personnel	-	-	-	-	-
Supplies	-	4,262	45,260	-	-
Contractual Services	-	-	-	-	-
Capital	-	18,543	23,970		
Total Expenditures	-	22,806	69,230	23,970	50,686
Over/(Under)	-	28,767	(16,470)	28,544	914
Ending Fund Balance	\$ -	\$ 28,767	\$ 12,297	\$ 57,311	\$ 58,225

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 FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 63,655	\$ 70,824	\$ 39,996	\$ 39,996	\$ 42,852
Revenues					
Fee - Fines	8,124	5,572	7,000	3,760	4,500
Interest Income	776	406	300	13	15
Total Revenues	8,900	5,978	7,300	3,773	4,515
Expenditures					
Personnel	-	-	-	-	-
Supplies	75	27,229	-	-	-
Contractual Services	1,656	9,577	30,300	917	980
Capital	-	-	-	-	-
Total Expenditures	1,731	36,806	30,300	917	980
Over/(Under)	7,169	(30,828)	(23,000)	2,856	3,535
Ending Fund Balance	\$ 70,824	\$ 39,996	\$ 16,996	\$ 42,852	\$ 46,387

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 Municipal Court.

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 29,125	\$ 35,593	\$ 20,783	\$ 20,783	\$ 25,571
Revenues					
Fee - Fines	6,093	5,378	5,000	4,769	5,000
Interest Income	375	209	200	19	25
Total Revenues	6,468	5,587	5,200	4,788	5,025
Expenditures					
Personnel	-	-	-	-	-
Supplies	-	20,397	17,396	-	-
Contractual Services	-	-	1,500	-	-
Capital	-	-	-	-	-
Total Expenditures	-	20,397	18,896	-	-
Over/(Under)	6,468	(14,810)	(13,696)	4,788	5,025
Ending Fund Balance	\$ 35,593	\$ 20,783	\$ 7,087	\$ 25,571	\$ 30,596

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 FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 36,963	\$ 49,141	\$ 57,092	\$ 57,092	\$ 61,888
Revenues					
Fee - Fines	11,677	7,649	10,300	4,728	5,250
Interest Income	501	302	300	68	70
Total Revenues	12,178	7,951	10,600	4,796	5,320
Expenditures					
Personnel	-	-	12,300	-	-
Supplies	-	-	40,141	-	-
Contractual Services	-	-	-	-	-
Capital	-	-	-	-	-
Total Expenditures	-	-	52,441	-	-
Over/(Under)	12,178	7,951	(41,841)	4,796	5,320
Ending Fund Balance	\$ 49,141	\$ 57,092	\$ 15,251	\$ 61,888	\$ 67,208

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 FY19		Actual FY20		Adopted FY21		Projected FY21		Adopted FY22	
Beginning Fund Balance	\$	-	\$	-	\$	61	\$	61	\$	136
Revenues										
Fee - Fines		-		61		50		75		50
Total Revenues		-		61		50		75		50
Expenditures										
Personnel		-		-		-		-		-
Supplies		-		-		-		-		-
Contractual Services		-		-		50		-		-
Capital		-		-		-		-		-
Total Expenditures		-		-		50		-		-
Over/(Under)		-		61		-		75		50
Ending Fund Balance	\$	-	\$	61	\$	61	\$	136	\$	186

Animal Shelter Fund

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

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 700,166	\$ 1,453,314	\$ 416,114	\$ 416,114	\$ 222,344
Revenues					
Donations		48,342	60,000		60,000
Miscellaneous	1,768		1,500	-	500
Interest Income	18,814	13,376	10,000		600
Transfer - From Inter-Fund		50,000	-	-	-
Total Revenues	959,298	112,698	71,500	125,563	61,100
Expenditures					
Personnel	-	-	-	-	-
Supplies	13,260	6,243	-	15,649	-
Contractual Services		71,293	-	69,240	-
Capital	46,687	1,072,362			151,400
Total Expenditures	206,150	1,149,898	385,844	319,333	151,400
Over/(Under)	753,148	(1,037,200)	(314,344)	(193,770)	(90,300)
Ending Fund Balance	\$ 1,453,314	\$ 416,114	\$ 101,770	\$ 222,344	\$ 132,044

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.

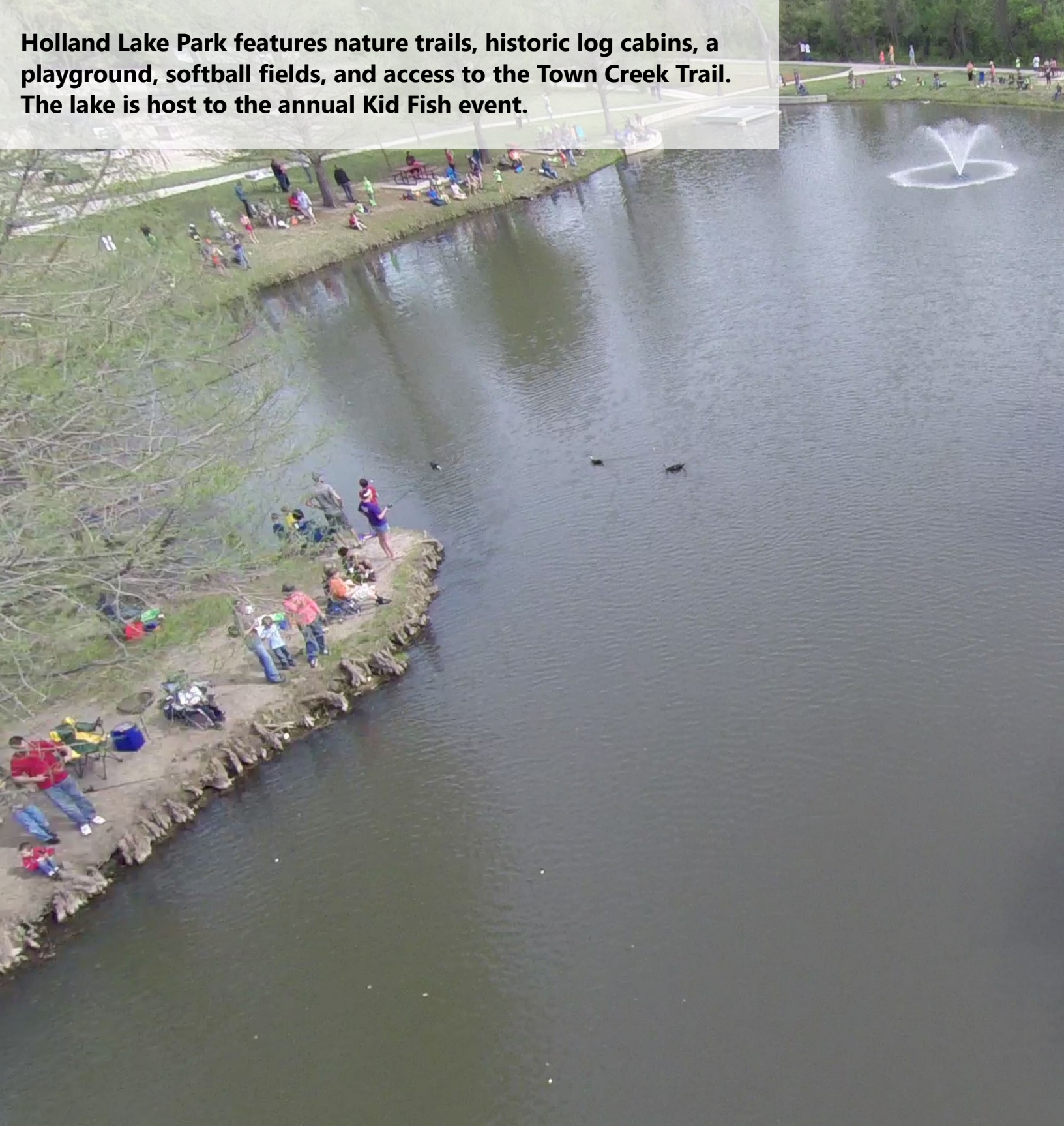
	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 197,821	\$ 202,705	\$ 221,334	\$ 221,334	\$ 96,306
Revenues					
Grants - State		-	-	-	-
Fee - Copies, Cert, Photo	10,266	10,342	11,000	6,660	
Donations	21,468	19,067	10,000		15,000
Sale - Library	14,917	7,142	15,000	1,179	
Interest Income	3,686	1,589	2,000		175
Transfer - From Inter-Fund		1,777	-	-	-
Total Revenues	51,487	39,917	38,000	24,866	22,675
Expenditures					
Personnel	3,364	-	-	-	-
Supplies	32,989	12,797	106,000		
Contractual Services	10,250	8,491	91,565	117,283	14,049
Capital	-	-	22,300		-
Total Expenditures	46,603	21,288	219,865	149,894	22,549
Over/(Under)	4,884	18,629	(181,865)	(125,028)	126
Ending Fund Balance	\$ 202,705	\$ 221,334	\$ 39,469	\$ 96,306	\$ 96,432

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 FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 50,783	\$ 51,309	\$ 50,000	\$ 50,000	\$ 50,000
Revenues					
Interest Income	1,175	468	500	36	35
Total Revenues	1,175	468	500	36	35
Expenditures					
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Contractual Services	649	1,777	500	36	35
Capital	-	-	-	-	-
Total Expenditures	649	1,777	500	36	35
Over/(Under)	526	(1,309)	-	-	-
Ending Fund Balance	\$ 51,309	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Holland Lake Park features nature trails, historic log cabins, a playground, softball fields, and access to the Town Creek Trail. The lake is host to the annual Kid Fish event.



Debt Service Schedules



This fund has been established by bond ordinance for the purpose of servicing the City's general obligation debt. A portion of the annual ad valorem tax collections are allocated to the fund and payments are forwarded to the designated paying agent bank as principal and interest requirements come due for each debt issue. Payments on lease/purchase agreements for city equipment are also financed and paid from this fund.

General Debt Service Requirements

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

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

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

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

The largest portion of the City's outstanding debt is related to transportation projects under a Pass-Through Financing agreement with the Texas Department of Transportation (TxDOT). Under this agreement, the City issued debt to fund transportation projects on state highways in order to expedite the construction of said projects. Upon completion, TxDOT will reimburse the city based on traffic counts at a rate of \$.15 per vehicle per mile (vehicle-mile). The total amount to be reimbursed is \$52,443,517. Once all projects are completed, the maximum annual amount to be reimbursed may not exceed 10% of the total reimbursement. Based on traffic counts, the City expects to receive \$5.2 million in FY22. Discussions are currently underway with the state to expedite these reimbursements, now that the projects have been completed.

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.

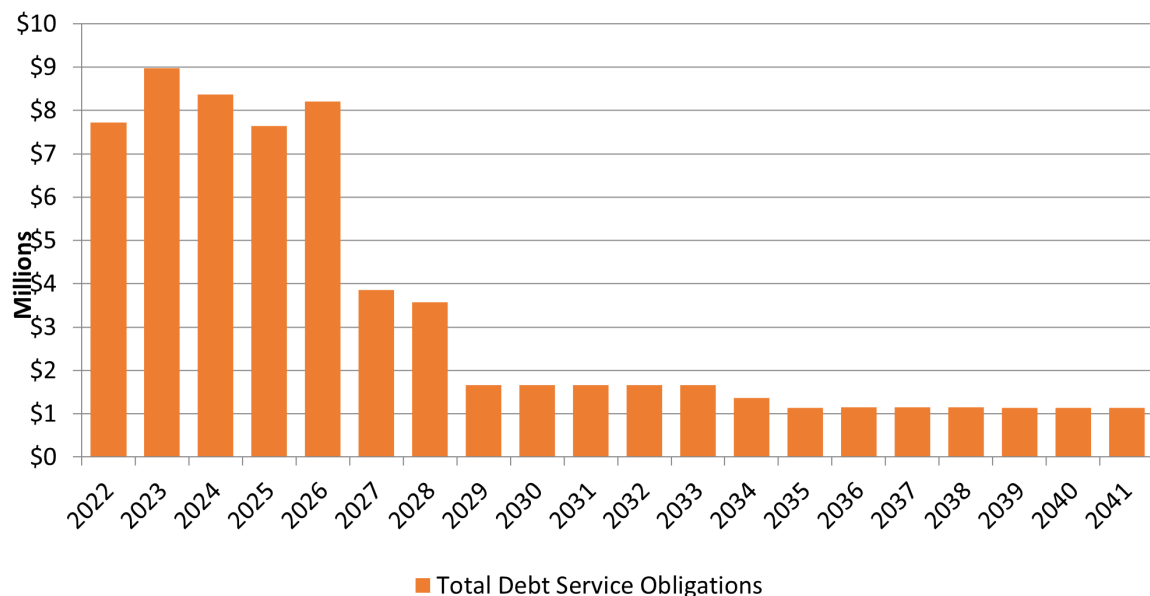
Description	Principal	Interest	Total
Series 2014 G.O. Refunding Bonds	605,000	143,063	748,063
Series 2016 Tax Notes	900,000	20,196	920,196
Series 2017 Tax Notes	735,000	32,966	767,966
Series 2018 G.O. Refunding Bonds	455,000	71,382	526,382
Series 2020 G.O. Refunding Bonds	2,610,000	1,003,131	3,613,131
Series 2021 C.O. Bonds	520,000	621,587	1,141,587
<i>Total Bonded Requirements</i>	<i>5,825,000</i>	<i>1,892,325</i>	<i>7,717,325</i>
Current Lease Requirements			
SunTrust Energy	69,928	11,547	81,476
<i>Total Lease Requirements</i>	<i>69,928</i>	<i>11,547</i>	<i>81,476</i>
Total General Debt	5,894,928	1,903,872	7,798,800

General Debt Service Fund

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 8,247,483	\$ 9,366,997	\$ 6,012,062	\$ 6,012,062	\$ 7,909,458
Revenues					
Taxes - Current Property			4,096,094	4,175,016	4,139,930
Taxes - Delinquent Property			27,000	21,695	21,000
Taxes - Penalty & Interest			28,000	23,572	23,000
Interest Income	207,312	171,767	120,000	29,287	30,000
Net Chg In Fair Value - Invest			-	-	-
Proceeds from Bonds/Notes	4,320,000	27,845,000	-	-	-
Transfer - From Inter-Fund	152,000	250,000	500,000	1,000,000	750,000
Reimbursement from TxDOT	5,244,352	-	5,200,000	4,038,200	5,200,000
Total Revenues	13,820,409	35,775,226	9,971,094	9,287,770	10,163,930
Expenditures					
Interest	1,951,401		1,416,719	1,416,719	1,903,872
Issuance Costs		229,817	-	-	-
Fiscal Agent Fees			2,400	2,200	3,200
Lease Purchase			60,000	66,455	69,928
Payment to Escrow	4,296,070	31,002,940	-	-	-
Principle Retirement	6,325,000		5,905,000	5,905,000	5,825,000
Total Expenditures	12,700,895	39,130,161	7,384,119	7,390,374	7,802,000
Over/(Under)	1,119,514	(3,354,935)	2,586,975	1,897,396	2,361,930
Ending Fund Balance	\$ 9,366,997	\$ 6,012,062	\$ 8,599,037	\$ 7,909,458	\$ 10,271,388

Annual Debt Service Requirements - By Issue

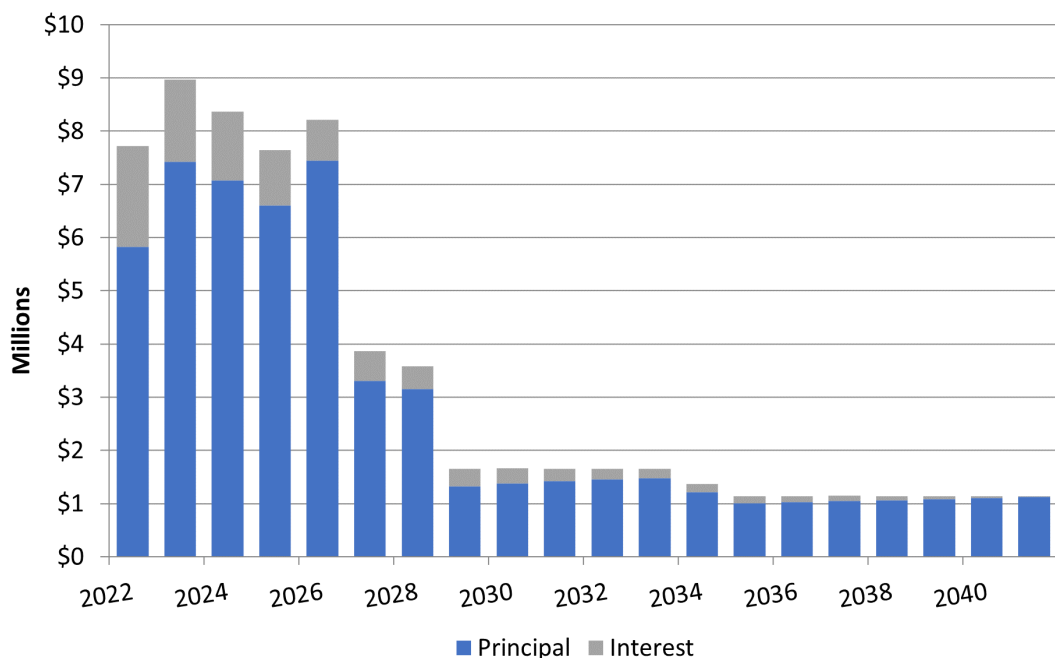
Fiscal Year	GO Series 2014	Tax Notes Series 2016	Tax Notes Series 2017	GO Series 2018	GO Series 2020	CO Series 2021	Total
2022	748,063	920,196	767,966	526,382	3,613,131	1,141,587	7,717,325
2023	746,538	916,757	759,913	529,496	4,874,181	1,141,544	8,968,428
2024	747,600	-	761,682	606,260	5,106,581	1,143,344	8,365,467
2025	746,100	-	-	606,675	5,146,581	1,139,044	7,638,401
2026	748,500	-	-	601,769	5,716,781	1,143,544	8,210,595
2027	749,700	-	-	186,939	1,782,481	1,141,744	3,860,864
2028	-	-	-	182,313	2,258,081	1,138,744	3,579,138
2029	-	-	-	-	516,481	1,139,444	1,655,925
2030	-	-	-	-	518,281	1,143,644	1,661,925
2031	-	-	-	-	514,381	1,140,944	1,655,325
2032	-	-	-	-	514,831	1,141,944	1,656,775
2033	-	-	-	-	514,831	1,140,031	1,654,862
2034	-	-	-	-	227,391	1,140,294	1,367,685
2035	-	-	-	-	-	1,139,703	1,139,703
2036	-	-	-	-	-	1,142,569	1,142,569
2037	-	-	-	-	-	1,143,150	1,143,150
2038	-	-	-	-	-	1,142,050	1,142,050
2039	-	-	-	-	-	1,140,550	1,140,550
2040	-	-	-	-	-	1,138,650	1,138,650
2041	-	-	-	-	-	1,141,300	1,141,300
Total	4,486,500	1,836,953	2,289,561	3,239,834	31,304,016	22,823,824	65,980,687



Principal & Interest Requirements

Annual Principal & Interest Requirements - All Issues

Fiscal Year	Principal 3/1	Principal 9/1	Interest 3/1	Interest 9/1	Total
2022	5,825,000	-	980,548	911,777	7,717,325
2023	7,425,000	-	826,755	716,672	8,968,428
2024	7,075,000	-	702,572	587,895	8,365,467
2025	6,605,000	-	573,245	460,156	7,638,401
2026	7,450,000	-	444,906	315,689	8,210,595
2027	3,310,000	-	299,789	251,076	3,860,864
2028	3,155,000	-	234,576	189,563	3,579,138
2029	1,320,000	-	172,413	163,513	1,655,925
2030	1,380,000	-	145,613	136,313	1,661,925
2031	1,420,000	-	122,463	112,863	1,655,325
2032	1,455,000	-	103,363	98,413	1,656,775
2033	1,480,000	-	89,956	84,906	1,654,862
2034	1,215,000	-	77,538	75,147	1,367,685
2035	1,005,000	-	67,352	67,352	1,139,703
2036	1,025,000	-	58,785	58,785	1,142,569
2037	1,045,000	-	49,075	49,075	1,143,150
2038	1,065,000	-	38,525	38,525	1,142,050
2039	1,085,000	-	27,775	27,775	1,140,550
2040	1,105,000	-	16,825	16,825	1,138,650
2041	1,130,000	-	11,300	-	1,141,300
Total	56,575,000	-	5,043,371	4,362,316	65,980,687



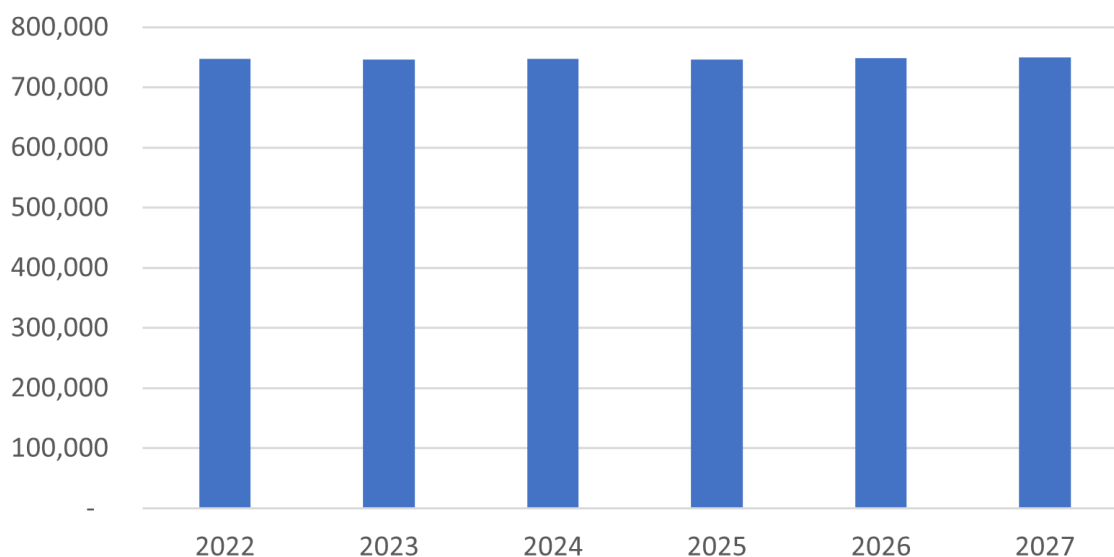
Series 2014 General Obligation Refunding Bonds

General Obligation Debt

General Obligation Refunding Bonds - Series 2014

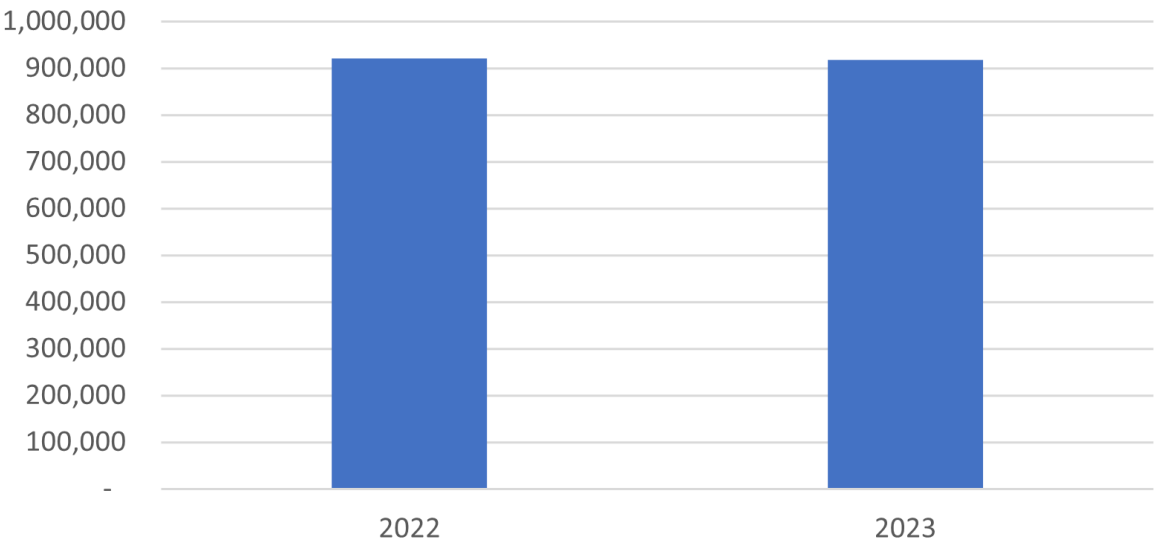
Fiscal	Principal	Principal	Interest	Interest	
Year	3/1	9/1	3/1	9/1	Total
2022	605,000	-	76,825	66,238	748,063
2023	625,000	-	66,238	55,300	746,538
2024	650,000	-	55,300	42,300	747,600
2025	675,000	-	42,300	28,800	746,100
2026	705,000	-	28,800	14,700	748,500
2027	735,000	-	14,700	-	749,700
Total	3,995,000		284,163	207,338	4,486,500

\$7,345,000 2014 General Obligation Refunding Bonds, Series 2014, due in annual installments through March 1, 2027, 2.00% - 4.00%.



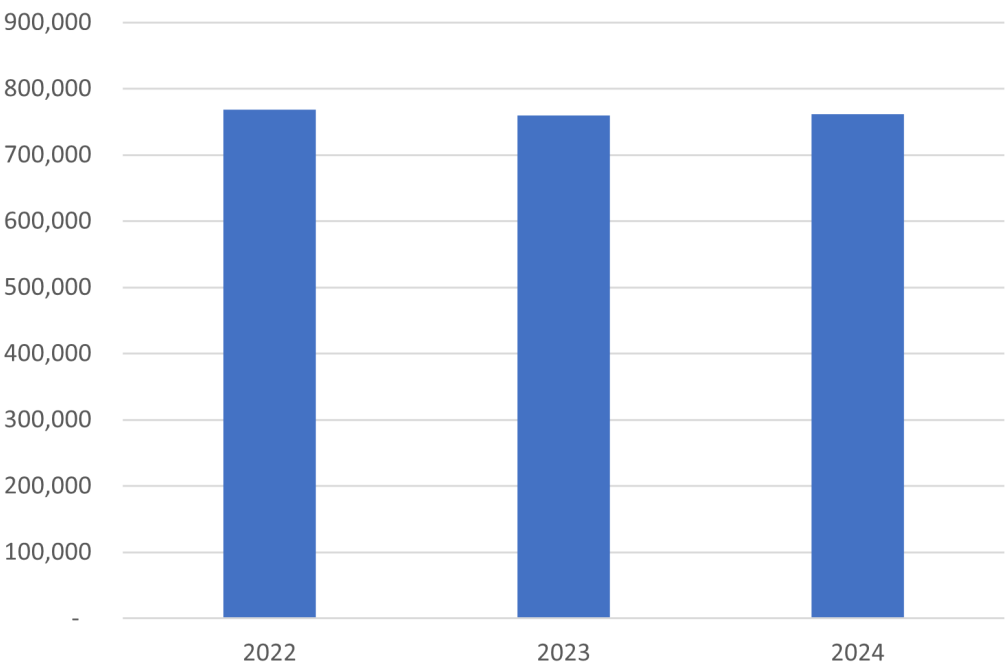
Tax Notes—Series 2016

Tax Notes - Series 2016					
Fiscal Year	Principal 3/1	Principal 9/1	Interest 3/1	Interest 9/1	Total
2022	900,000	-	13,439	6,757	920,196
2023	910,000	-	6,757	-	916,757
Total	1,810,000	-	20,196	6,757	1,836,953



Tax Notes—Series 2017

Tax Notes - Series 2017					
Fiscal Year	Principal 3/1	Principal 9/1	Interest 3/1	Interest 9/1	Total
2022	735,000	-	19,736	13,231	767,966
2023	740,000	-	13,231	6,682	759,913
2024	755,000	-	6,682	-	761,682
Total	2,230,000	-	39,648	19,913	2,289,561

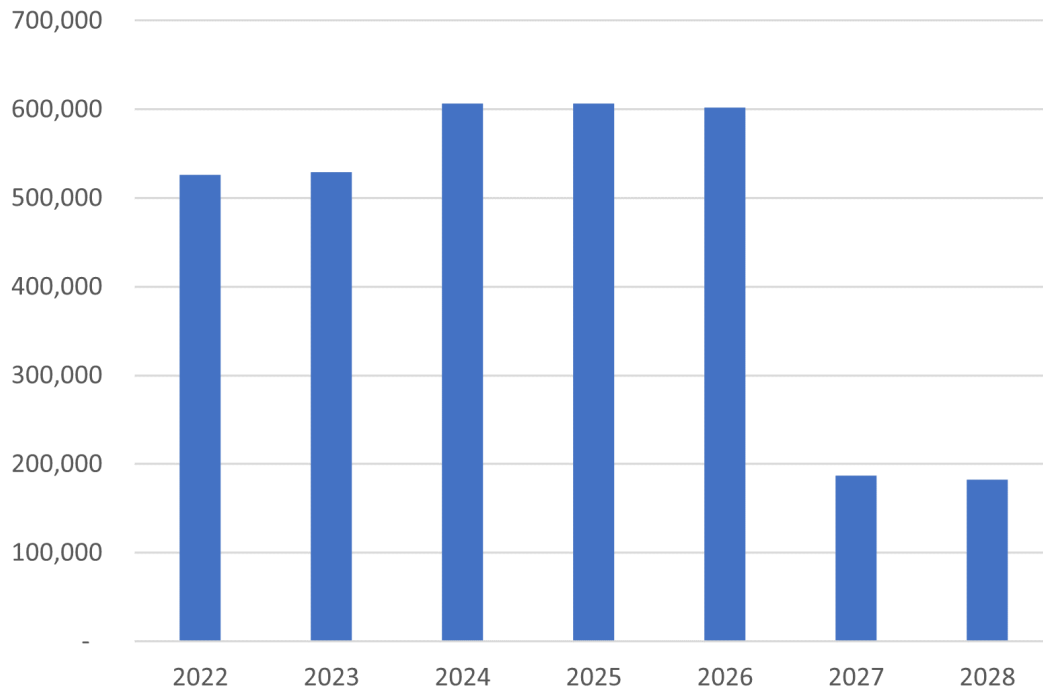


Series 2018 General Obligation Refunding Bonds

General Obligation Refunding Bonds - Series 2018

Fiscal Year	Principal 3/1	Principal 9/1	Interest 3/1	Interest 9/1	Total
2022	455,000	-	38,614	32,768	526,382
2023	470,000	-	32,768	26,728	529,496
2024	560,000	-	26,728	19,532	606,260
2025	575,000	-	19,532	12,143	606,675
2026	585,000	-	12,143	4,626	601,769
2027	180,000	-	4,626	2,313	186,939
2028	180,000	-	2,313	-	182,313
Total	3,005,000	-	136,724	98,110	3,239,834

\$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%

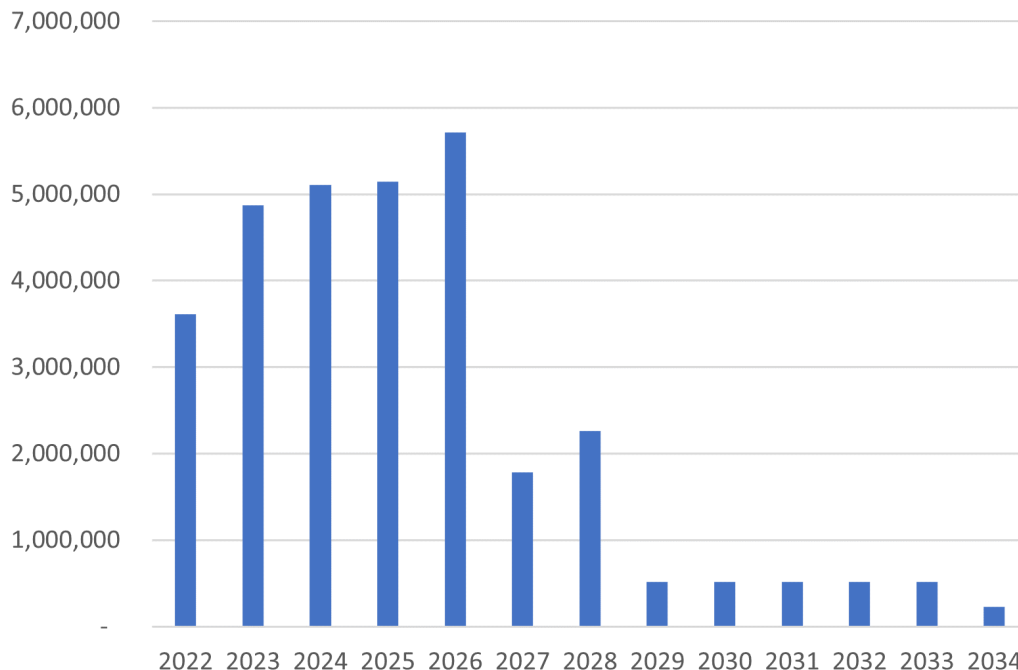


Series 2020 General Obligation Refunding Bonds

General Obligation Refunding Bonds - Series 2020

Fiscal Year	Principal 3/1	Principal 9/1	Interest 3/1	Interest 9/1	Total
2022	2,610,000	-	521,141	481,991	3,613,131
2023	3,990,000	-	481,991	402,191	4,874,181
2024	4,390,000	-	402,191	314,391	5,106,581
2025	4,610,000	-	314,391	222,191	5,146,581
2026	5,380,000	-	222,191	114,591	5,716,781
2027	1,585,000	-	114,591	82,891	1,782,481
2028	2,135,000	-	82,891	40,191	2,258,081
2029	445,000	-	40,191	31,291	516,481
2030	465,000	-	31,291	21,991	518,281
2031	480,000	-	21,991	12,391	514,381
2032	495,000	-	12,391	7,441	514,831
2033	505,000	-	7,441	2,391	514,831
2034	225,000	-	2,391	-	227,391
Total	27,315,000	-	2,255,078	1,733,938	31,304,016

\$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%.



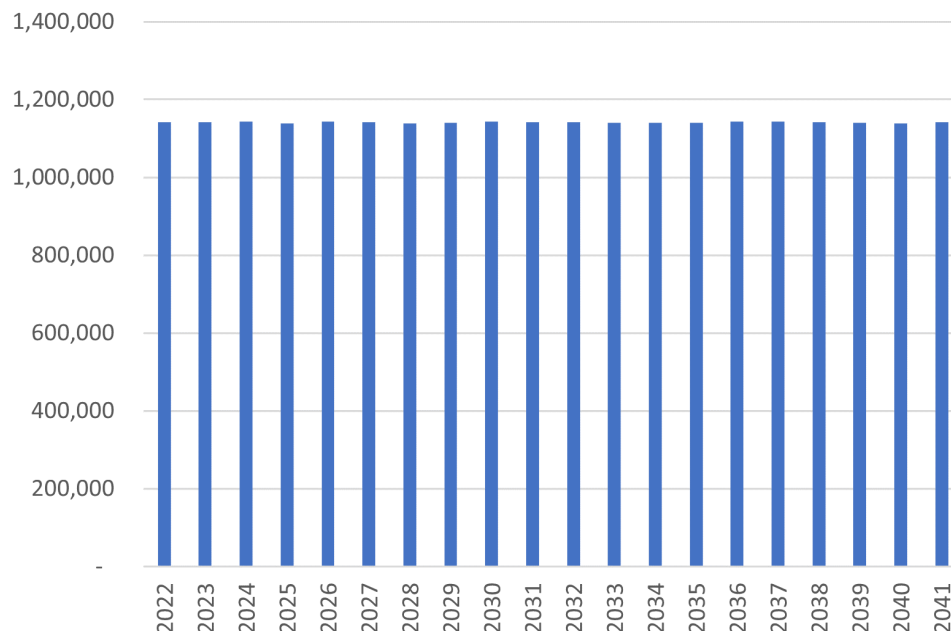
Series 2021 Certificates of Obligation

Certificates of Obligation Bonds - Series 2021

Fiscal Year	Principal 3/1	Principal 9/1	Interest 3/1	Interest 9/1	Total
2022	520,000	-	310,794	310,794	1,141,587
2023	690,000	-	225,772	225,772	1,141,544
2024	720,000	-	211,672	211,672	1,143,344
2025	745,000	-	197,022	197,022	1,139,044
2026	780,000	-	181,772	181,772	1,143,544
2027	810,000	-	165,872	165,872	1,141,744
2028	840,000	-	149,372	149,372	1,138,744
2029	875,000	-	132,222	132,222	1,139,444
2030	915,000	-	114,322	114,322	1,143,644
2031	940,000	-	100,472	100,472	1,140,944
2032	960,000	-	90,972	90,972	1,141,944
2033	975,000	-	82,516	82,516	1,140,031
2034	990,000	-	75,147	75,147	1,140,294
2035	1,005,000	-	67,352	67,352	1,139,703
2036	1,025,000	-	58,785	58,785	1,142,569
2037	1,045,000	-	49,075	49,075	1,143,150
2038	1,065,000	-	38,525	38,525	1,142,050
2039	1,085,000	-	27,775	27,775	1,140,550
2040	1,105,000	-	16,825	16,825	1,138,650
2041	1,130,000	-	11,300	-	1,141,300

Total 18,220,000 - 2,307,562 2,296,262 22,823,824

\$18,220,000 2021 Certificates of Obligation, for construction of Public Safety Building, due in annual installments through March 1, 2041, 1.50% - 4.00%.





Capital Project



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

This budget includes funding for park improvements, Transportation and Public Works improvements at the TIRZ area, and continued storm water projects.

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.

Additionally, as capital projects are discussed with Council, the ongoing cost implications of those projects are considered.

Heritage Park

Improvements to Heritage Park have occurred over the last several years.

Operational Costs Incurred: With the purchase of additional property and other upgrades, the amount of staff time needed to manage events at Heritage Park will increase. Additional utility costs, and potentially new staff members, will be required for these properties as well.

The total estimated cost increases once the Heritage Park improvements are completed are:

Additional Part-Time Personnel: \$20,000

Miscellaneous Costs: \$10,000

Total Projected Operational Impact: \$30,000

Already Realized Costs:

Costs to hire entertainment for events: \$60,000—\$100,000 annually. The majority of these costs have been paid for through our event sponsorship program. This program brought in approximately \$30,000 in FY21.

At this time, approximately \$6,100 and \$7,900 in additional overtime costs has been realized in the FY21 and FY20 Heritage Park budget, respectively. Additionally, \$35,000 in additional utilities budget has been added for the park, in response to the number of special events held.

Street Projects

At this time, all bond proceeds related to TxDOT road improvements have been expensed, and the projects themselves have been closed out. During their construction, the Transportation & Public Works department utilized in-house staff for project management and inspections.

Operational Costs Incurred: These assets have become the responsibility of TxDOT. As a result, the City does not expect to incur any additional operating expenses. At some point, the City will be required to take over portions of those assets, resulting in higher street maintenance costs of an average of \$1 million annually. At this point, that timeline has not been decided, but staff is currently making plans for the increase.

Stormwater

The newly created Stormwater Utility Fund issued debt during FY15 and again in FY18 in order to fund long-term drainage rehabilitation projects for the City.

Operational Costs Incurred: This fund is an enterprise fund, and any debt service and rehabilitation projects will be paid for through an increase in the Stormwater Utility Fee. Debt service costs have increased a total of approximately \$240,000 annually, and revenues from the storm water fees have increased \$420,000 annually. Because these expenses represent rehabilitation of existing infrastructure, no increase in operational funding is anticipated. It is possible that projects here will result in marginally increased workload to Transportation & Public Works staff, but no significant costs associated with that increase are anticipated.



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Summary of Capital Projects

Capital Projects Funds Summary

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.

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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 FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 7,226,269	\$ 3,366,054	\$ 4,115,349	\$ 4,115,349	\$ 18,257,941
Revenues					
Grants - State	333,837	730,818	460,349	-	-
Royalties	91	5,477	-	40,358	80
Interest Income	94,210	45,029	-	6,082	75,000
Net Chg in Fair Value - Invest	18,961	-	-	-	-
Proceeds from Bonds/Notes	-	-	19,625,822	19,312,911	-
Miscellaneous	-	4,354	-	-	-
Transfer - General Fund	1,215,000	1,193,488	750,000	750,000	750,000
Transfer - Utility Fund	-	1,038,990	-	-	-
Transfer - Solid Waste	500,000	375,000	300,000	300,000	300,000
Total Revenues	2,162,100	3,393,156	21,136,171	20,409,351	1,125,080
Expenditures					
General	-	-	-	312,911	-
Parks	(7,923)	921,847	225,455	186,254	57,480
Public Safety Building	-	640,049	20,483,119	4,901,728	-
GROW Project	592,483	325,554	703,174	178,777	-
CAD/RMS Project	310,269	756,411	-	-	-
Cherry Park Pool	1,755,056	-	-	-	-
CH Kitchen Remodel	65,764	-	-	-	-
Radio Tower Project	3,165,010	-	-	-	-
Hike and Bike Project	132,106	-	-	-	-
First Monday Projects	9,550	-	-	-	-
Transfer - Debt Service	-	-	1,000,000	1,000,000	500,000
Total Expenditures	6,022,316	2,643,861	22,411,748	6,266,759	557,480
Over/(Under)	(3,860,215)	749,295	(1,275,577)	14,142,592	567,600
Ending Fund Balance	\$ 3,366,054	\$ 4,115,349	\$ 2,839,772	\$ 18,257,941	\$ 18,825,541

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 FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 4,191,687	\$ 2,594,943	\$ 1,118,808	\$ 1,118,808	\$ 1,507,334
Revenues					
Property Tax Revenue	166,426	264,850	420,310	481,109	601,084
Parker Co Hospital District	26,175	37,567	41,500	42,279	41,500
Interest Income	90,052	38,588	40,000	1,257	1,300
Transfer - Interfund	33,238	-	-	-	-
Miscellaneous	404,063	-	-	-	-
Total Revenues	719,954	341,005	501,810	524,645	643,884
Expenditures					
Debt Issuance Costs	-	-	-	-	-
Projects	-	-	-	-	-
Administration	45,000	-	-	8,080	150,000
Unallocated	-	-	1,620,821	-	-
BB Fielder Extension	629,778	1,742,274	-	-	-
South Bowie Extension	1,322,134	991	-	-	-
I-20 Ramps at Bethel	17,500	73,875	-	70,789	-
Kaitlyn Drive	302,286	-	-	-	-
Downtown Bypass	-	-	1,780,000	57,250	-
Total Expenditures	2,316,698	1,817,140	3,400,821	136,119	150,000
Over/(Under)	(1,596,744)	(1,476,135)	(2,899,011)	388,526	493,884
Ending Fund Balance	\$ 2,594,943	\$ 1,118,808	\$ (1,780,203)	\$ 1,507,334	\$ 2,001,218

Stormwater Fund

The Stormwater Fund was created in January of 2013, and is designed to pay for infrastructure expenses related to Weatherford's drainage system. While there are some relatively minor personnel costs located in this fund, the majority of expenses 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 FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Working Capital	\$ 5,934,527	\$ 2,678,207	\$ 3,094,706	\$ 3,094,706	\$ 3,504,743
Revenues					
Fee - Stormwater Utility	1,379,712	1,418,380	1,428,714	1,422,534	1,425,000
Miscellaneous	8,219	-	-	-	-
Interest Income	133,417	40,530	50,000	10,831	11,000
Transfer - From Inter-Fund	14,925	-	-	-	-
Total Revenues	1,536,272	1,458,910	1,478,714	1,433,365	1,436,000
Expenditures					
Administrative	55,480	3,270	-	-	-
Contractual	206,641	64,001	3,382,475	182,971	495,000
Debt Service	544,192	544,721	575,426	545,233	544,080
Capital	3,986,279	430,419	99,319	295,124	800,000
Total Expenditures	4,792,592	1,042,411	4,057,220	1,023,328	1,839,080
Over/(Under)	(3,256,320)	416,499	(2,578,506)	410,037	(403,080)
Ending Working Capital	\$ 2,678,207	\$ 3,094,706	\$ 516,200	\$ 3,504,743	\$ 3,101,663

Stormwater Fund—Outstanding Debt

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

Fiscal Year	Principal	Interest	Total
2022	\$ 395,000	\$ 149,080	\$ 544,080
2023	\$ 410,000	\$ 137,638	\$ 547,638
2024	\$ 420,000	\$ 125,769	\$ 545,769
2025	\$ 430,000	\$ 113,611	\$ 543,611
2026	\$ 210,000	\$ 101,090	\$ 311,090
2027	\$ 215,000	\$ 94,175	\$ 309,175
2028	\$ 220,000	\$ 88,190	\$ 308,190
2029	\$ 225,000	\$ 81,515	\$ 306,515
2030	\$ 235,000	\$ 74,615	\$ 309,615
2031	\$ 240,000	\$ 67,490	\$ 307,490
2032	\$ 250,000	\$ 60,015	\$ 310,015
2033	\$ 255,000	\$ 52,188	\$ 307,188
2034	\$ 265,000	\$ 43,929	\$ 308,929
2035	\$ 275,000	\$ 35,085	\$ 310,085
2036	\$ 285,000	\$ 25,774	\$ 310,774
2037	\$ 295,000	\$ 15,838	\$ 310,838
2038	\$ 305,000	\$ 5,338	\$ 310,338
	\$ 5,540,000	\$ 1,293,226	\$ 6,833,226

Park Dedication Fund

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

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Fund Balance	\$ 307,539	\$ 3,059,324	\$ 1,070,891	\$ 1,070,891	\$ 518,991
Revenues					
Fee - Park Development	95,550	467,252	100,000	176,608	150,000
Donations	500	250	-	-	-
Interest Income	8,275	20,107	2,500	515	550
Transfer - From Inter-Fund	2,871,626	-	-	-	-
Total Revenues	2,975,951	487,609	102,500	177,123	150,550
Expenditures					
Personnel	-	-	-	-	-
Supplies	33,268	73,488	35,000	29,586	35,000
Contractual Services	60,079	110,747	100,000	308,821	50,000
Capital	130,819	2,291,807	786,982	390,616	100,000
Total Expenditures	224,166	2,476,042	921,982	729,023	185,000
Over/(Under)	2,751,785	(1,988,433)	(819,482)	(551,900)	(34,450)
Ending Fund Balance	\$ 3,059,324	\$ 1,070,891	\$ 251,409	\$ 518,991	\$ 484,541

Fleet Rotation Fund

The Fleet Rotation Fund was created in FY15 as a means for pre-funding expensive vehicle 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 180 vehicles on this schedule.

	Actual FY19	Actual FY20	Adopted FY21	Projected FY21	Adopted FY22
Beginning Working Capital	\$ 1,173,447	\$ 1,487,862	\$ 1,381,898	\$ 1,381,898	\$ 1,416,859
Revenues					
Transfer from General Fund	230,500	175,000	69,000	69,000	-
Interest Income	20,047	21,502	18,000	1,722	1,850
Miscellaneous	29,857	23,225	-	-	-
Chargebacks	333,212	1,117,302	1,194,493	1,194,493	1,766,122
Animal Services	-	-	-	-	5,820
DNS	-	-	-	-	30,933
Emergency Management	-	-	-	-	2,732
Fire	111,895	127,998	124,003	124,003	391,457
Information Technology	-	699,656	719,558	588,656	741,871
Facilities	-	-	-	-	8,537
Parks	9,202	9,202	9,578	9,578	49,387
Police	149,651	186,726	247,634	247,634	372,667
TPW	62,464	93,720	93,720	93,720	162,717
Total Revenues	613,616	1,337,029	1,281,493	1,265,215	1,767,972
Expenditures					
Information Technology	-	505,825	872,656	733,852	741,871
Fire	-	873,313	-	-	-
Police	88,045	63,856	544,000	496,403	-
TPW	211,155	-	-	-	-
Total Expenditures	299,200	1,442,994	1,416,656	1,230,255	741,871
Over/(Under)	314,416	(105,965)	(135,163)	34,961	1,026,101
Ending Working Capital	\$ 1,487,862	\$ 1,381,898	\$ 1,246,735	\$ 1,416,859	\$ 2,442,960



Appendix



Decision Packages

General Fund

Department : City Administration

Program	Ongoing	One-time
COSI - Printing & Binding	25,000	-
Kofile records preservation project	-	30,000
COSI - Dues & Administration	2,000	-
City Administration Subtotal	27,000	30,000

Department : City Council

Program	Ongoing	One-time
COSI - Seminars & Training	5,000	-
COSI - Travel	1,000	-
City Council Subtotal	6,000	-

Department : Development & Neighborhood Services

Program	Ongoing	One-time
Code Compliance Officer	67,937	1,500
Downtown Masterplan	-	150,000
Development & Neighborhood Services Subtotal	67,937	151,500

Department : Emergency Management

Program	Ongoing	One-time
COSI - Radio system maintenance	57,604	-
RapidWarn OWS Activation	2,920	23,680
Earth Networks weather/lightning alerting	7,518	4,150
EOC in a box	3,360	48,680
City Hall EOC furniture and equipment	-	29,168
Emergency Management Subtotal	71,402	105,678

Department : Finance

Program	Ongoing	One-time
Education Reimbursement	-	16,276
Finance Subtotal	-	16,276

General Fund

Department : Fire

Program	Ongoing	One-time
NEP - establish funding for Fire Prevention Division	6,000	-
COSI - Medical & Laboratory Supplies	8,500	-
COSI - Uniforms	12,500	-
COSI - Training Supplies	2,050	-
Replace hoses & nozzles		45,000
COSI - Safety/Protective Equipment	3,400	-
New hire psychological evaluations and polygraph testing	1,450	-
COSI - Training	1,050	-
Cardiac Monitors (2)		36,000
F350 4x4 Crew Rescue Squad		69,538
F250 4x4 Command Vehicle		67,815
F250 4x4 Command Vehicle 2		67,815
Fire Department Subtotal	34,950	286,168

Department : Information Technology

Program	Ongoing	One-time
R & M Software	65,300	-
Secure Email Gateway	39,600	5,100
Multifactor Password Security	4,300	-
WatchGuard Video Evidence Storage	-	40,000
Cellebrite Digital Storage	12,800	-
Information Technology Subtotal	122,000	45,100

Department : Library

Program	Ongoing	One-time
Landscape Improvements	-	12,000
High demand e-books and eAudio	5,000	-
Library Subtotal	5,000	12,000

Department : Municipal & Community Services - Animal Services

Program	Ongoing	One-time
F250 4x2 truck w/ animal control box	-	55,000
Epoxy floors in kennels C,D&E	-	32,500
Epoxy walls in kennels C,D&E	-	11,000
Single food source	5,000	-
New adoption kennel	-	200,000
Municipal & Community Services - Animal Services Subtotal	5,000	298,500

Decision Packages

General Fund

Department : Municipal & Community Services - Facilities

Program	Ongoing	One-time
COSI - Community coffee	1,000	-
COSI - Janitorial supplies	4,000	-
Construction and Facility Maintenance Manager upgrade	4,275	-
Library Roofing	-	59,000
Library entryway	-	10,000
Fire Station 4 foundation	-	10,000
Fire Station 3 interior renovations	-	55,000
Animal Services kennel D/E interior doors	-	13,000
Animal Services kennel B epoxy flooring	-	9,000
Mt. Pleasant flooring	-	8,000
Mt. Pleasant exterior painting	-	5,000
City Hall acoustic ceiling	-	15,000
City Hall wall finishes	-	10,000
Farmers Market plumbing	-	8,000
Farmers Market interior painting	-	8,000
Service center roofing	-	179,000
Municipal & Community Services Subtotal	9,275	389,000

Department : Parks and Recreation

Program	Ongoing	One-time
COSI - Community Program Supplies	7,000	-
Mowing contract (offset by reduced salaries)	110,216	-
Turf grass maintenance	38,846	-
96' Zurich Mower	-	26,767
Parks Subtotal	156,062	26,767

Department : Police

Program	Ongoing	One-time
Personnel - addition of two Police Officers	149,041	-
Uplifting 4 new Patrol Tahoe's	-	175,350
Safety equipment - ballistic helmets, gas masks, batons	-	55,000
UAS Software and Data Package	11,000	-
Police Subtotal	160,041	230,350

General Fund

Department : Transportation & Public Works

Program	Ongoing	One-time
Engineering services NW Downtown improvement	-	191,410
Conference room touch screen	-	14,500
Storm damaged street repairs	-	456,125
NE Downtown street improvements	-	300,000
Vermeer Wood Chipper	-	39,505
F250 Utility Work Truck	-	49,137
Tack Tank Trailer purchase	-	15,828
Warehouse rental	24,000	-
COSI - Street sign maintenance services	25,000	-
NEP - School time flashers	-	28,221
Transportation and Public Works Subtotal	49,000	1,094,726
General Fund Total	713,667	2,686,065

Heritage Park Fund

Program	Ongoing	One-time
Park Guides	3,000	-
Heritage Park Fund Total	3,000	-

PEG Fund

Program	Ongoing	One-time
Council Chamber Lighting	-	41,986
Council Chamber Acoustic Improvements	-	8,700
PEG Fund Total	-	50,686

Hotel Motel Fund

Program	Ongoing	One-time
Downtown furniture	-	20,000
Festoon Lighting Downtown	-	30,000
HOT Fund Total	-	50,000

Decision Packages

Special Events Fund

Program	Ongoing	One-time
Movie screen	-	6,500
Christmas Tree	30,000	5,000
Amphitheater lighting system	-	8,000
Jack O'Lantern Nights	10,000	-
Spark in the Park	30,000	-
Special Events Fund Total	70,000	19,500

Capital Projects Fund

Program	Ongoing	One-time
LED Display Board	\$ -	\$ 57,480
Capital Projects Fund Total	\$ -	\$ 57,480

Solid Waste Fund

Program	Ongoing	One-time
Solid Waste Manager salary upgrade	\$ 7,796	\$ -
Freightliner Brush Truck	-	180,000
Solid Waste Fund Total	\$ 7,796	\$ 180,000

Vehicle Replacement Fund

Program	Ongoing	One-time
Public Safety Command Vehicle Hardware	\$ -	\$ 18,000
Vehicle Replacement Fund Total	\$ -	\$ 18,000

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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 ma-

terial 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.
 - 1. **Non-Spendable Fund Balance** are amounts of the City's fund balance that are:
 - i. not in a spendable form including inventory and prepaid items,
 - ii. cannot be converted to cash within the current period including long-term portion of loans receivable and non-financial assets held for resale, or
 - iii. are required to be maintained intact pursuant to legal or contractual requirements including an endowment or permanent fund.

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.

- 2. **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:

- i. creditors (through debt covenants),
- ii. grantors,
- iii. contributors, and
- iv. 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.

- 3. **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.

- i. **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.
- ii. 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.
 - iii. 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.
4. 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.
 5. 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 improve-

ments 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.

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.

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Efficiency: The degree to which an entity, program, or pro-

cedure is successful at achieving its goals and objectives with the least use of scarce resources.

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

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

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

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

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

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

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

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

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

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

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

Fund Balance: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of

fund balance are deducted to result in an “unreserved fund balance”.

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

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

General Fund: The General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, park and recreation, library, public works and general administration.

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

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

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

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

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

Infrastructure: The underlying permanent foundation or basic framework.

Interest and Sinking Fund: See Debt Service Fund.

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

Interfund Transfer: Amounts transferred from one fund to another.

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

Investments: Securities, bonds and real property (land or buildings) held for the production of revenues in the form

of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

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

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

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

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

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

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

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

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

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

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

Overlapping Debt: Proportionate share that property within a government must bear of the debts of other local

governments located wholly or in part within the geographic boundaries of the reporting government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common

benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

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

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

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

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

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

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

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