



# City Budget

**PROPOSED BUDGET  
FISCAL YEAR 2023**



---

WEATHERFORD, TEXAS



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Weatherford  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Weatherford, TX for its annual budget for the fiscal year beginning October 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# City Council



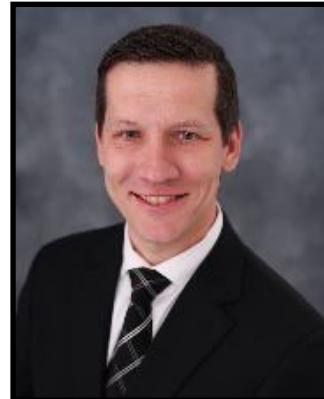
**Mayor**  
*Paul Paschall*



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



**Place 2**  
*Jeff Robinson*



**Place 3**  
*Matt Ticzkus*



**Place 4**  
*Kevin Cleveland*

# City Administration/Appointed Officials

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

# Welcome to Weatherford, Texas

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

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

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

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



# How to Read this Document

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

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

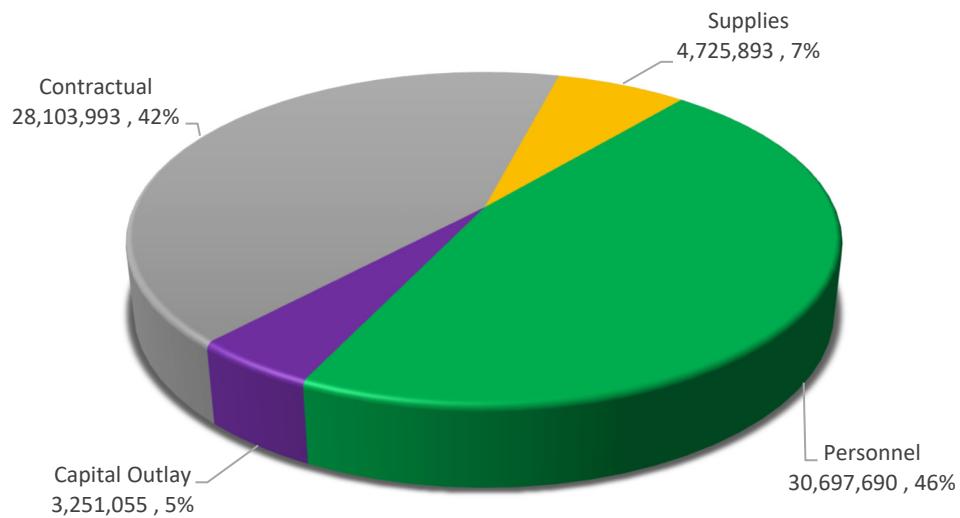
## Budget-in-Brief

### City Wide Staffing

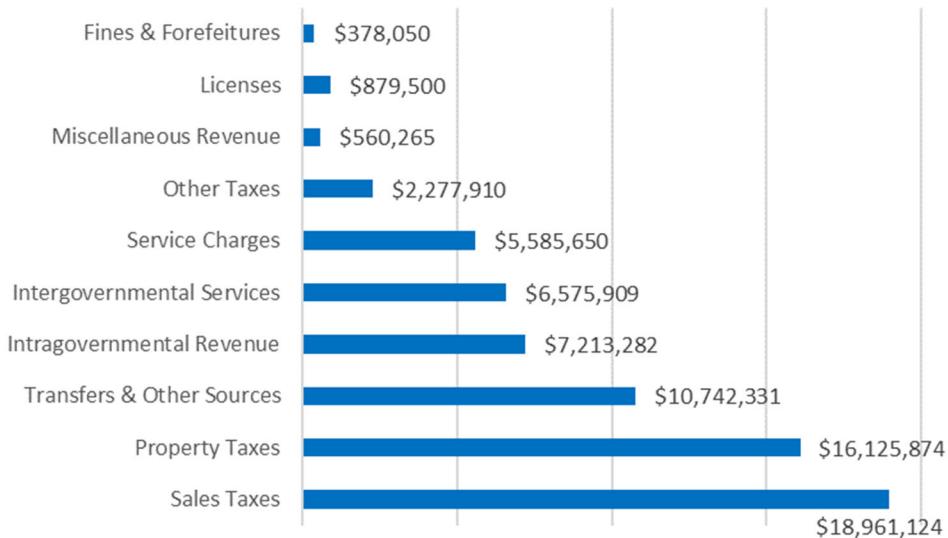
| Service Area               | Personnel Budget     | # of Positions | % of Total |
|----------------------------|----------------------|----------------|------------|
| Organizational Management  | \$ 2,725,800         | 22             | 8.88%      |
| Asset Management           | 1,318,000        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

# Budget-in-Brief (continued)

## Expenditure Summary



## Revenue Summary



# Weatherford Facts & Figures

| <b>City Government</b>   |                        | <b>Demographic (Census Bureau)</b> |             |
|--|------------------------|------------------------------------|-------------|
| Year Founded   | 1855                   | <b>Population Totals</b>           |             |
| Incorporated   | 1858                   | 2000                               | 19,000      |
| Charter Adopted  | 1918                   | 2005                               | 23,050      |
| Form of Government   | Council-Manager        | 2010                               | 25,788      |
|  |                        | 2021                               | 33,710      |
|  |                        | Change since 2010                  | 30.72%      |
| <b>Physiographic</b>   |                        | <b>By Sex (2021)</b>               |             |
| Land Area (sq. mi.)  | 28.95                  | Male/Female                        | 49.5%/50.5% |
| Long/Lat Range   | 32.759 ° N / 97.797° W |                                    |             |
| Public Parkland  |                        | <b>By Race/Ethnicity (2021)</b>    |             |
| City Parks: <i>Cartwright, Cherry, Holland Lake, Marshall, McGratton, Miller, Love Street, Soldier Springs</i> |                        | White, non-Hispanic                | 76.20%      |
| Trails: <i>Town Creek Hike &amp; Bike Trail, Boardwalk</i>   |                        | Hispanic or Latino                 | 16.00%      |
|  |                        | Black                              | 3.30%       |
|  |                        | Other                              | 4.50%       |
| <b>Lake Weatherford</b>  |                        | <b>Age Distribution (years)</b>    |             |
| Pool Elevation (ft.)   | 896                    | 0-4                                | 6.70%       |
| Surface Area (acres)   | 1,158                  | 5-17                               | 24.10%      |
| Maximum Depth (ft.)  | 39                     | 18-64                              | 51.60%      |
|  |                        | 65+                                | 17.60%      |
| <b>Weather</b>   |                        | <b>Income (2021)</b>               |             |
| Average Annual Precipitation   | 35.77 in.              | Median Household                   | \$58,184    |
| Avg Annual Low Temperature   | 51° F                  | Below Poverty Level                | 8.70%       |
| Avg Annual High Temperature  | 75° F                  |                                    |             |
| Record High (Jun 1980)   | 119° F                 | <b>Other (2021)</b>                |             |
| Record Low (Dec 1989)  | -10° F                 | Households                         | 11,528      |
|  |                        | Persons per Household              | 2.67        |

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

# Table of Contents

|                                  |     |
|----------------------------------|-----|
| <b>Introduction</b>              |     |
| Budget-in-Brief                  | 5   |
| Weatherford Facts & Figures      | 6   |
| City Manager's Message           | 10  |
| <br><b>Budget Overview</b>       |     |
| Fund Structure                   | 14  |
| Organizational Structure         | 15  |
| Fund Descriptions                | 16  |
| Combined Budget Summaries        | 22  |
| Explanation of Fund Balances     | 25  |
| Service Area Summary             | 28  |
| Major Revenue Summary            | 34  |
| Strategic Plan                   | 47  |
| FY23 Budget Calendar             | 56  |
| Budget Process and Methodology   | 58  |
| Capital Expenditures             | 62  |
| Authorized Position Summary      | 64  |
| General Fund                     |     |
| <i>Summary</i>                   | 72  |
| Where does the money come from?  | 74  |
| Where does the money go?         | 76  |
| Cash Flow Snapshot               | 78  |
| Five-Year Forecast               | 79  |
| <i>Departments</i>               | 88  |
| Departmental Contact Information | 90  |
| City Administration              | 91  |
| City Attorney                    | 93  |
| City Council                     | 94  |
| Communications & Marketing       | 95  |
| Finance                          | 98  |
| Municipal Court                  | 101 |
| Human Resources                  | 105 |

**General Fund (continued)**

|  |     |
|--|-----|
| Economic Development                   | 107 |
| Information Technology                 | 110 |
| Development and Neighborhood Services  | 113 |
| Library                                | 116 |
| Parks & Recreation                     | 120 |
| Fire                                   | 123 |
| Police                                 | 132 |
| Emergency Management                   | 136 |
| Facilities Maintenance                 | 139 |
| Animal Services                        | 142 |
| Transportation and Public Works        | 146 |
| <br>                                   |     |
| Solid Waste Fund                       | 155 |
| Other Funds                            | 160 |
| Internal Service Fund                  | 184 |
| Debt Service Fund                      | 185 |
| Capital Projects Funds                 | 191 |
| Operational Impact of Capital Projects | 192 |
| <br>                                   |     |
| Appendix                               |     |
| Decision Packages                      | 203 |
| Financial Policies                     | 207 |
| Glossary                               | 214 |
| Truth in Taxation Worksheet            | 220 |
| Outside Funding Applications           | 229 |

# **City Manager's Adopted Budget Message**

## **To: Honorable Mayor and Weatherford City Council Members**

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

### **Purpose of the Budget**

This 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 FY23. All decisions made during this time will be included in the final adopted budget, set to be accepted by Council on September 13, 2022. Weatherford citizens will also be encouraged to voice their opinions at two separate public hearings, one held on August 23<sup>rd</sup> on the City's proposed FY23 budget and one held on September 13<sup>th</sup> for the FY23 property tax rate.

For several years, Weatherford has made structural improvements and revenue enhancements to adequately plan for all foreseeable future costs. The major results of these actions have been employee raises and market adjustments, strategic improvements to parks and street maintenance, dedicated storm water funding, the creation of two Tax Increment Reinvestment Zone, creating a fleet rotation schedule, planning for major compensated absences costs, and creating a capital reserve to help cash fund major projects. On a staff-level, succession planning has also been a focus, as a high number of employee retirements took place in FY21 and FY22 and will continue over the next five years. These actions are emblematic of staff's and Council's passion to see Weatherford continue to grow and prosper in a financially sound manner. This FY23 budget 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, engagement, impact, and purpose, the City's vision is to inspire every person, family, and organization to achieve their highest potential. This budget holds strong to our mission, vision, and values, and ensures that every dollar spent will be in pursuit of building a strong community.

## **Budget Overview**

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

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

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

## **Budget Process Methodology**

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

## **Major Revenue Projections**

### ***Property Tax Projections***

As calculated and published by the Parker County Appraisal District, the City's no-new revenue and voter-approved tax rates are \$0.0.456344 and \$0.566353, respectively. The proposed budget is built using a tax rate of \$0.4581, equal to the FY22 adopted rate. This budget does include an increase of \$975K to the

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

Approved several years ago, one additional penny, equivalent to \$250,000, was added to the 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 estimated at \$22.3 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 \$0.1126, which will be added to the voter approved rate in next year's calculation.

### ***Sales Tax Projections***

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

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

### **Looking Forward**

Although a lot will be accomplished through this 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's Brad Burnett, Lance Arnold and Aaron Russell who provided invaluable assistance during this process. The City of Weatherford has achieved great things during the current fiscal year. With the leadership of the City Council, we will continue taking steps in the right direction toward providing outstanding services at the best possible cost. We respectfully submit this budget for consideration.

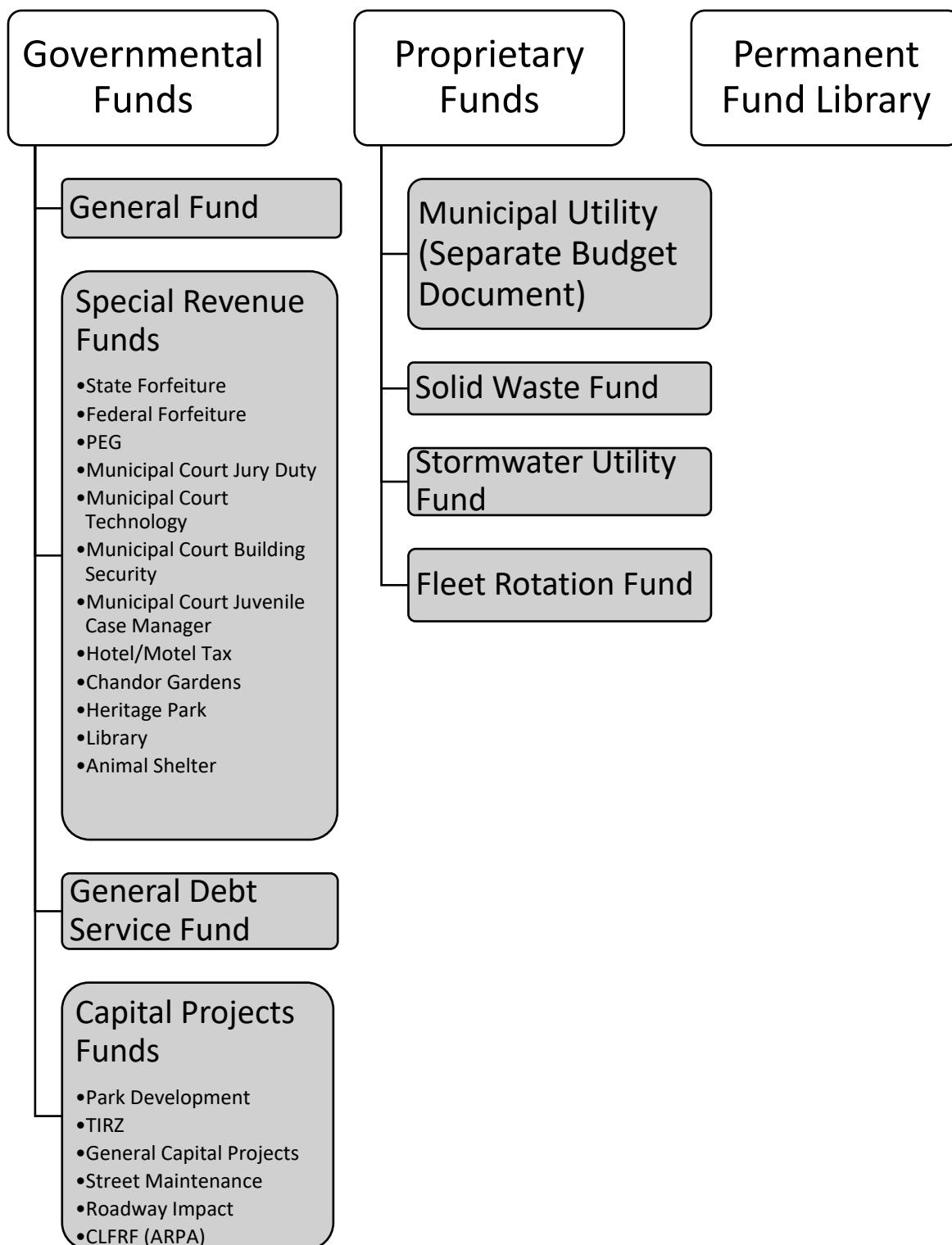
Sincerely,



James Hotopp, City Manager

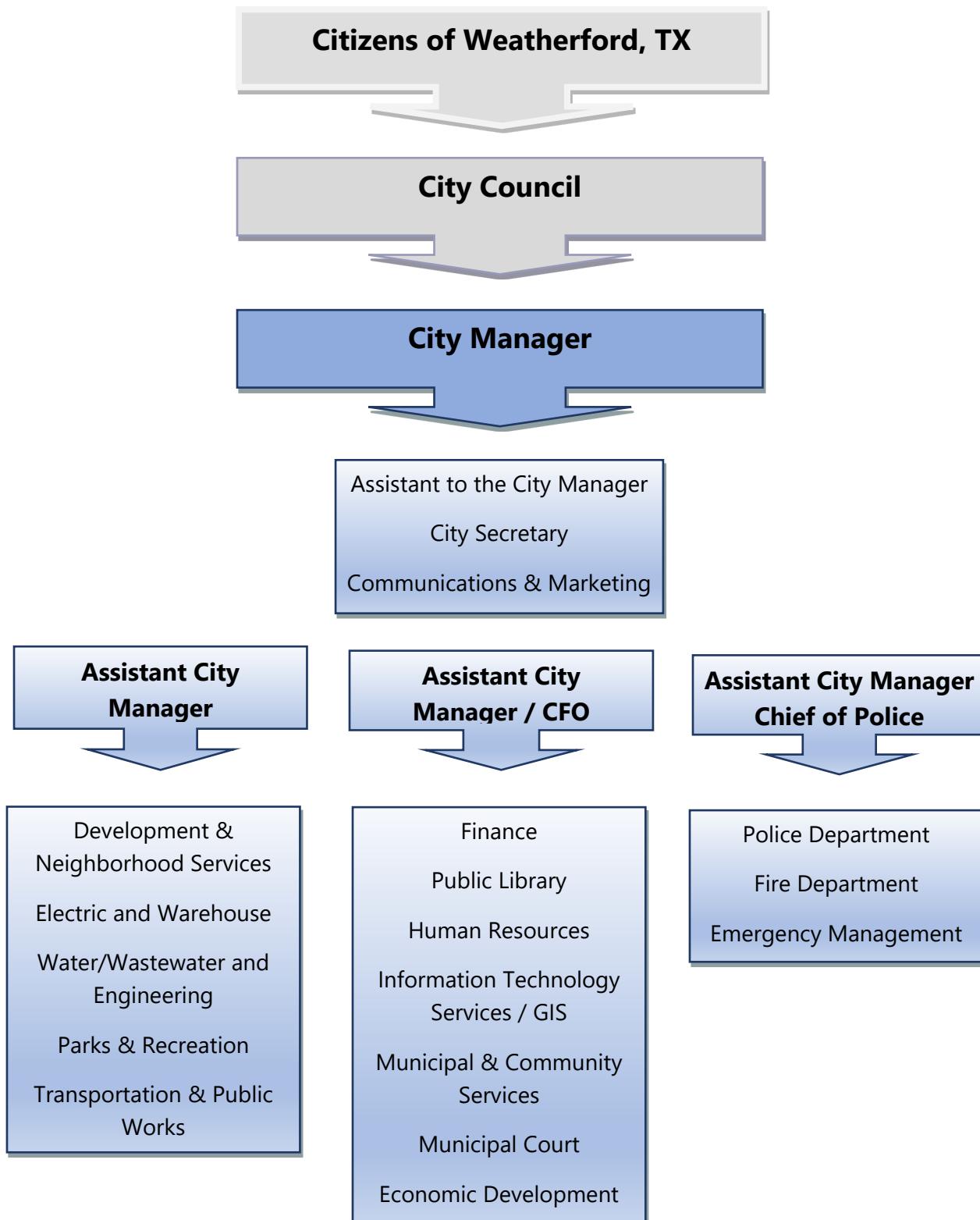


# Fund Structure



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

# Organizational Structure



# Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

\* The above are all appropriated funds.

# Fund Descriptions

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

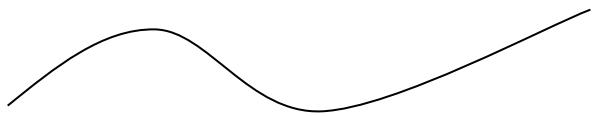
The table above denotes which departments are funded through each fund.

# Fund Descriptions

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

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

*This page left blank.*



# Combined Budget Summary - All Funds

## Total Budgeted Resources

|                               | FY21 Actuals         | FY22 Budget          | FY22 Estimate        | FY23 Adopted         |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Beginning Fund Balance</b> | \$ 37,543,128        | \$ 63,231,443        | \$ 63,231,443        | \$ 57,302,339        |
| <b>Major Revenues</b>         |                      |                      |                      |                      |
| Property Taxes                | 14,177,030           | 14,981,957           | 15,066,154           | 16,125,874           |
| Sales Taxes                   | 18,323,484           | 17,802,056           | 20,892,610           | 18,961,124           |
| Other Taxes                   | 2,332,447            | 2,216,600            | 2,481,979            | 2,277,910            |
| Licenses                      | 1,515,217            | 757,900              | 1,649,210            | 879,500              |
| Intragovernmental Revenue     | 14,999,477           | 11,494,744           | 13,492,071           | 7,213,282            |
| Service Charges               | 5,415,766            | 4,863,600            | 5,772,887            | 5,585,650            |
| Fines & Forfeitures           | 250,062              | 295,600              | 371,878              | 378,050              |
| Miscellaneous Revenue         | 644,786              | 552,220              | 649,329              | 560,265              |
| Transfers & Other Sources     | 27,620,379           | 9,165,823            | 10,763,280           | 10,742,331           |
| Intergovernmental Services    | 4,953,497            | 7,583,907            | 6,065,879            | 6,575,909            |
| <b>Total Revenues</b>         | <b>90,232,145</b>    | <b>69,714,407</b>    | <b>77,205,277</b>    | <b>69,299,895</b>    |
| <b>Major Expenses</b>         |                      |                      |                      |                      |
| Personnel                     | 25,698,635           | 28,815,722           | 27,441,230           | 30,697,690           |
| Supplies/Maintenance          | 3,925,311            | 3,977,426            | 4,199,176            | 3,251,055            |
| Contractual                   | 22,689,791           | 28,525,064           | 27,348,390           | 28,103,993           |
| Capital Outlay                | 12,230,093           | 26,965,120           | 24,145,585           | 4,725,893            |
| <b>Total Expenses</b>         | <b>64,543,830</b>    | <b>88,283,332</b>    | <b>83,134,381</b>    | <b>66,778,631</b>    |
| <b>Surplus/(Deficit)</b>      | <b>25,688,315</b>    | <b>(18,568,925)</b>  | <b>(5,929,104)</b>   | <b>2,521,264</b>     |
| <b>Ending Fund Balance</b>    | <b>\$ 63,231,443</b> | <b>\$ 44,662,518</b> | <b>\$ 57,302,339</b> | <b>\$ 59,823,603</b> |

# Combined Budget Summary - All Funds

|                                    | Estimated<br>Undesignated<br>Fund Balance | Estimated<br>Revenues | Transfers from<br>Other Funds |
|------------------------------------|---|-----------------------|-------------------------------|
| <b>General Fund</b>                | \$ 25,195,822                             | \$ 45,220,204         | \$ 250,000                    |
| <b>Special Revenue Funds</b>       |   |                       |                               |
| State Forfeiture                   | 26,062                                    | 10,065                | -                             |
| Federal Forfeiture                 | 23,071                                    | 10,050                | -                             |
| PEG                                | 58,222                                    | 52,910                | -                             |
| Municipal Court Jury Duty          | 319                                       | 300                   | -                             |
| Municipal Court Technology         | 49,311                                    | 7,175                 | -                             |
| Municipal Court Building Security  | 34,357                                    | 7,675                 | -                             |
| Municipal Court Juvenile Case Mg   | 71,569                                    | 8,350                 | -                             |
| Hotel/Motel Tax                    | 632,582                                   | 586,832               | 416,168                       |
| Chandor Gardens                    | -   | 105,250               | 213,841                       |
| Fleet Rotation Fund                | 2,223,966                                 | 2,206,214             | -                             |
| Heritage Park Events Fund          | 14,368                                    | 176,625               | 208,524                       |
| Library Special Revenue            | 176,323                                   | 23,050                | 200                           |
| Animal Shelter Special Revenue     | 356,613                                   | 52,000                | -                             |
| <b>General Debt Service Fund</b>   | 15,921,922                                | 9,472,666             | 750,000                       |
| <b>Capital Projects Funds</b>      |   |                       |                               |
| Park Development                   | 65,008                                    | 175,550               | -                             |
| TIRZ                               | 1,720,911                                 | 801,616               | -                             |
| Capital Projects                   | 834,129                                   | 75,000                | 1,850,000                     |
| Street Maintenance                 | -   | 550                   | 1,727,880                     |
| Roadway Impact                     | 28,305                                    | 60,500                | -                             |
| CLFRF (ARPA)                       | 5,023,617                                 | 5,000                 | -                             |
| <b>Solid Waste Enterprise Fund</b> | 1,593,265                                 | 3,280,500             | -                             |
| <b>Stormwater Utility Fund</b>     | 3,202,597                                 | 1,545,000             | -                             |
| <b>Doss Permanent Library Fund</b> | 50,000                                    | 200                   | -                             |
|                                    | \$ 57,302,339                             | \$ 63,883,282         | \$ 5,416,613                  |

# Combined Budget Summary - All Funds

|                                    | Available<br>Resources | Estimated<br>Expenditures | Transfers to<br>Other Funds | Estimated<br>Undesignated<br>Ending Fund<br>Balance |
|------------------------------------|------------------------|---------------------------|-----------------------------|---|
| <b>General Fund</b>                | \$ 70,666,026          | \$ 41,542,171             | \$ 3,786,404                | \$ 25,337,451                                       |
| <b>Special Revenue Funds</b>       |                        |                           |                             |   |
| State Forfeiture                   | 36,127                 | 10,000                    | -                           | 26,127  |
| Federal Forfeiture                 | 33,121                 | 10,000                    | -                           | 23,121  |
| PEG                                | 111,132                | -                         | -                           | 111,132   |
| Municipal Court Jury Duty          | 619                    | -                         | -                           | 619   |
| Municipal Court Technology         | 56,486                 | 1,125                     | -                           | 55,361  |
| Municipal Court Building Security  | 42,032                 | -                         | -                           | 42,032  |
| Municipal Court Juvenile Case Mg   | 79,919                 | 15,889                    | -                           | 64,030  |
| Hotel/Motel Tax                    | 1,635,582              | 176,000                   | 630,009                     | 829,573   |
| Chandor Gardens                    | 319,091                | 319,091                   | -                           | -   |
| Fleet Rotation Fund                | 4,430,180              | 1,449,416                 |                             | 2,980,764   |
| Heritage Park Events Fund          | 399,517                | 335,149                   | -                           | 64,368  |
| Library Special Revenue            | 199,573                | 37,550                    | -                           | 162,023   |
| Animal Shelter Special Revenue     | 408,613                | 20,000                    | -                           | 388,613   |
| <b>General Debt Service Fund</b>   | <b>26,144,588</b>      | <b>9,053,103</b>          | -                           | <b>17,091,485</b>                                   |
| <b>Capital Projects Funds</b>      |                        |                           |                             |   |
| Park Development                   | 240,558                | 100,000                   | -                           | 140,558   |
| TIRZ                               | 2,522,527              | 250,000                   | -                           | 2,272,527   |
| Capital Projects                   | 2,759,129              | 1,245,000                 | 500,000                     | 1,014,129   |
| Street Maintenance                 | 1,728,430              | 1,727,880                 | -                           | 550   |
| Roadway Impact                     | 88,805                 | -                         | -                           | 88,805  |
| CLFRF (ARPA)                       | 5,028,617              | 750,000                   | -                           | 4,278,617   |
| <b>Solid Waste Enterprise Fund</b> | <b>4,873,765</b>       | <b>2,772,005</b>          | <b>500,000</b>              | <b>1,601,760</b>                                    |
| <b>Stormwater Utility Fund</b>     | <b>4,747,597</b>       | <b>1,547,639</b>          | -                           | <b>3,199,958</b>                                    |
| <b>Doss Permanent Library Fund</b> | <b>50,200</b>          | -                         | <b>200</b>                  | <b>50,000</b>                                       |
|                                    | <b>\$ 126,602,234</b>  | <b>\$ 61,362,018</b>      | <b>\$ 5,416,613</b>         | <b>\$ 59,823,603</b>                                |

# Combined Budget Summary - All Funds

## Comprehensive Fund Balance Summary

|                                    | Beginning            | Ending               | Increase/<br>(Decrease) | % Change    |
|------------------------------------|----------------------|----------------------|-------------------------|-------------|
| <b>General Fund</b>                | \$ 25,195,822        | \$ 25,337,451        | \$ 141,629              | 0.6%        |
| <b>Special Revenue Funds</b>       |                      |                      |                         |             |
| State Forfeiture                   | 26,062               | 26,127               | 65                      | 0.2%        |
| Federal Forfeiture                 | 23,071               | 23,121               | 50                      | 0.2%        |
| PEG                                | 58,222               | 111,132              | 52,910                  | 90.9%       |
| Municipal Court Jury Duty          | 319                  | 619                  | 300                     | 94.0%       |
| Municipal Court Technology         | 49,311               | 55,361               | 6,050                   | 12.3%       |
| Municipal Court Building Security  | 34,357               | 42,032               | 7,675                   | 22.3%       |
| Municipal Court Juvenile Case Mg   | 71,569               | 64,030               | (7,539)                 | -10.5%      |
| Hotel/Motel Tax                    | 632,582              | 829,573              | 196,991                 | 31.1%       |
| Chandor Gardens                    | -                    | -                    | -                       | 0.0%        |
| Fleet Rotation Fund                | 2,223,966            | 2,980,764            | 756,798                 | 34.0%       |
| Heritage Park Events Fund          | 14,368               | 64,368               | 50,000                  | 348.0%      |
| Library Special Revenue            | 176,323              | 162,023              | (14,300)                | -8.1%       |
| Animal Shelter Special Revenue     | 356,613              | 388,613              | 32,000                  | 9.0%        |
| <b>General Debt Service Fund</b>   | 15,921,922           | 17,091,485           | 1,169,563               | 7.3%        |
| <b>Capital Projects Funds</b>      |                      |                      |                         |             |
| Park Development                   | 65,008               | 140,558              | 75,550                  | 116.2%      |
| TIRZ                               | 1,720,911            | 2,272,527            | 551,616                 | 32.1%       |
| Capital Projects Funds             | 834,129              | 1,014,129            | 180,000                 | 21.6%       |
| Street Maintenance                 | -                    | 550                  | 550                     | 0.0%        |
| Roadway Impact                     | 28,305               | 88,805               | 60,500                  | 213.7%      |
| CLFRF (ARPA)                       | 5,023,617            | 4,278,617            | (745,000)               | -14.8%      |
| <b>Solid Waste Enterprise Fund</b> | 1,593,265            | 1,601,760            | 8,495                   | 0.5%        |
| <b>Stormwater Utility Fund</b>     | 3,202,597            | 3,199,958            | (2,639)                 | -0.1%       |
| <b>Doss Permanent Library Fund</b> | 50,000               | 50,000               | -                       | 0.0%        |
|                                    | <b>\$ 57,302,339</b> | <b>\$ 59,823,603</b> | <b>2,521,264</b>        | <b>4.4%</b> |

# Explanation of Fund Balances

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

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

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

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

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

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

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

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

**Fund Balance:** *The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an "unreserved fund balance". (Glossary, page 214)*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Service Area Summary

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

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

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

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

## Internal

### **Organizational Management**

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

### **Asset Management**

- ⇒ Information Technology
- ⇒ Fleet
- ⇒ Facilities Maintenance

## External

### **Infrastructure**

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

### **Growth & Development**

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

### **Public Safety**

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

### **Community Quality**

- ⇒ Parks & Recreation
- ⇒ Library

## Service Area Summary

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

## Service Area Summary

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

## Service Area Summary

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

## Service Area Summary

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

\*Does not include interfund transfers or other administrative funds.

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

### Service Area Summary



# Major Revenue Summary

## Ad Valorem Tax

### Total Calculation

|   |                      |
|---|----------------------|
| 2022 Taxable Value                                  | 3,655,897,462        |
| Less Value of Over 65/Disabled Homestead Exemptions | <u>(562,163,151)</u> |
| <b>Net Taxable Value</b>                            | <b>3,093,734,311</b> |
|   |                      |
| Tax Rate per \$100                                  | 0.458100             |
| Total Tax Levy                                      | 14,172,397           |
|   |                      |
| Estimated Collection Rate                           | 100.0%               |

### Tax-Increment Reinvestment Zone Capture

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

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

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

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

***Description of Weatherford TIRZ #1***

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

|   |                    |
|---|--------------------|
| Base Value - 2016 TIRZ Properties       | 50,194,482         |
| 2022 Taxable Value                      | 199,165,313        |
| <b>Cumulative Value of Improvements</b> | <b>148,970,831</b> |
| Percent of Improvements Captured        | 75%                |
| <b>Amount of Improvements Captured</b>  | <b>111,728,123</b> |
|   |                    |
| Tax Rate \$100                          | 0.458100           |
| Estimated Collection Rate               | 99.00%             |
| <b>Total TIRZ Revenue</b>               | <b>\$ 506,708</b>  |

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

***Description of Weatherford TIRZ #2***

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

|   |                    |
|---|--------------------|
| Base Value - 2018 TIRZ Properties       | 316,851,341        |
| 2022 Taxable Value                      | 418,085,356        |
| <b>Cumulative Value of Improvements</b> | <b>101,234,015</b> |
| Percent of Improvements Captured        | 50%                |
| <b>Amount of Improvements Captured</b>  | <b>50,617,008</b>  |
|   |                    |
| Tax Rate \$100                          | 0.4581             |
| Estimated Collection Rate               | 99.00%             |
| <b>Total TIRZ Revenue</b>               | <b>\$ 229,558</b>  |

## Distribution of Ad Valorem Collections

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

### FY23 Ad Valorem Revenue Calculations

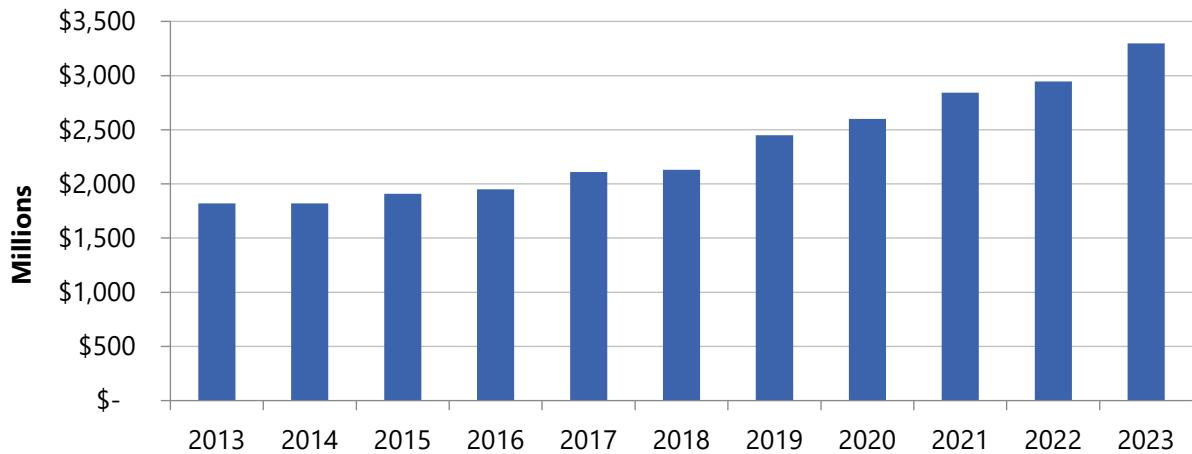
(Not including captured TIRZ values)

|   |                      |               |                |
|---|----------------------|---------------|----------------|
| O&M Taxable Value (discounted for TIRZ and frozen properties) | 2,931,389,180        |               |                |
| O&M Tax Rate \$100  | 0.33210              |               |                |
| Estimated Collection Rate                                     | 100.0%               |               |                |
| <b>Total O&amp;M Revenue from Non-Frozen Properties</b>       | <b>\$ 9,735,143</b>  |               |                |
|   |                      |               |                |
| I&S Taxable Value   | 2,931,389,180        |               |                |
| I&S Tax Rate \$100  | 0.12600              |               |                |
| Estimated Collection Rate                                     | 100.0%               |               |                |
| <b>Total I&amp;S Revenue from Non-Frozen Properties</b>       | <b>\$ 3,693,550</b>  |               |                |
|   |                      |               |                |
| Levy on Frozen Properties                                     | 1,755,598            |               |                |
| Estimated Collection Rate                                     | 100.0%               |               |                |
| Total Revenue from Frozen Properties                          | \$ 1,755,598         |               |                |
|   |                      |               |                |
| <b>Distribution of Frozen Property Revenue</b>                |                      |               |                |
| Frozen Property Revenue for Debt Service                      | \$482,876            |               |                |
| Frozen Property Revenue for Operations                        | \$1,272,722          |               |                |
|   |                      |               |                |
|   |                      |               |                |
| <b>Total FY23 Distribution</b>                                |                      |               |                |
|   |                      |               |                |
| Collections   | Rate                 | Allocation %  |                |
| General Fund (O&M)  | \$ 11,007,866        | 0.3321        | 72.50%         |
| Debt Services (I&S)   | \$ 4,176,426         | 0.1260        | 27.50%         |
|   | <b>\$ 15,170,559</b> | <b>0.4581</b> | <b>100.00%</b> |
|   |                      |               |                |
| Total TIRZ Taxes Captured                                     | <b>\$ 736,266</b>    |               |                |

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



## Historical Assessed Property Values



## Top Ten Taxpayers

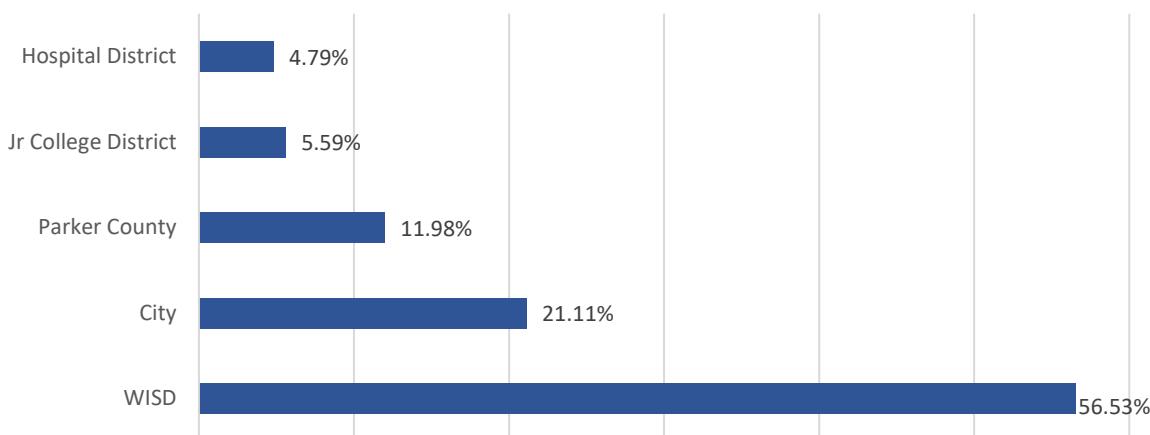
Provided by the Parker County Appraisal District, the following is a list of the top ten property taxpayers in Weatherford.

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

## Overlapping Tax Rates

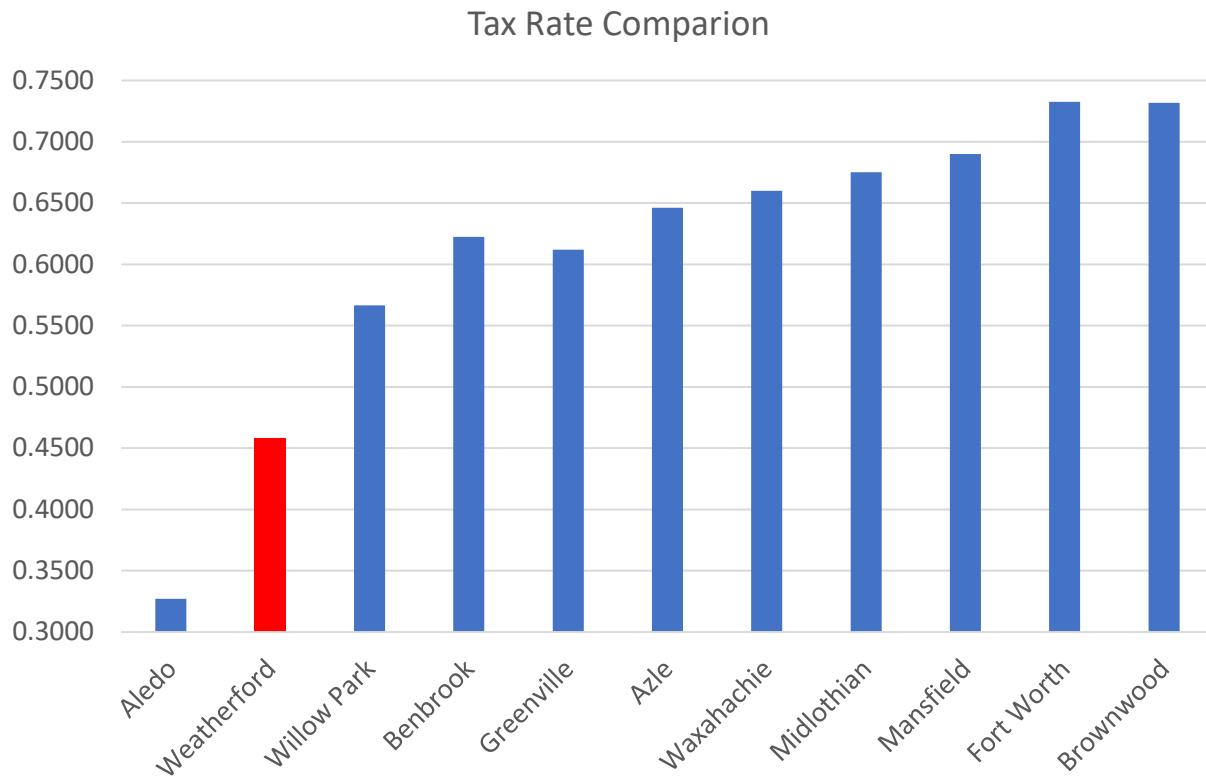
At \$0.4581 per \$100 valuation, the city's tax rate makes up approximately 21% of the total tax rate paid by Weatherford residents. Below is a chart showing how those tax rates are distributed.

Overlapping Property Tax Rates



## Tax Rate Comparison

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



# Sales Tax

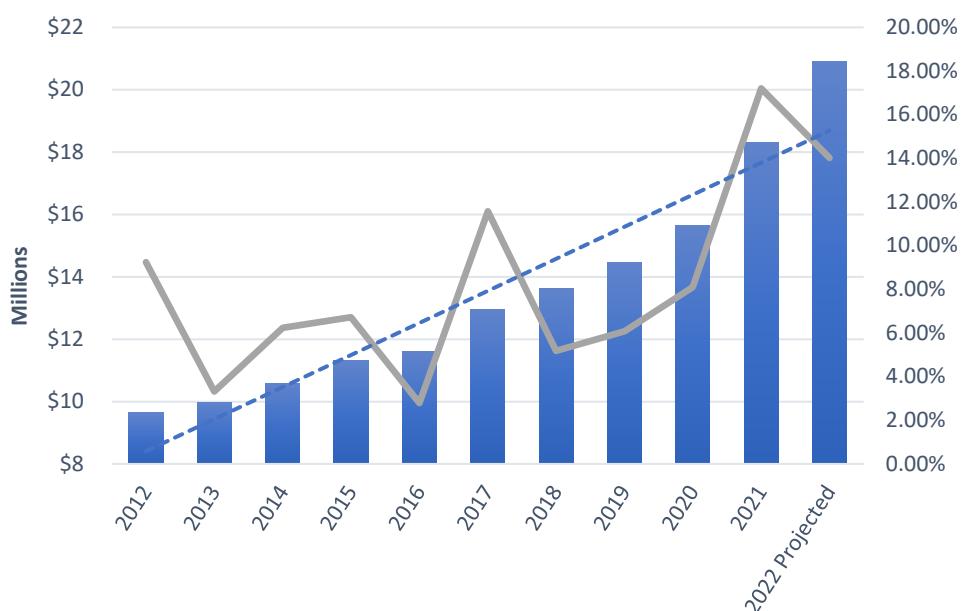
## Revenue Calculations

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

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

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

## Historical Sales Tax Collections

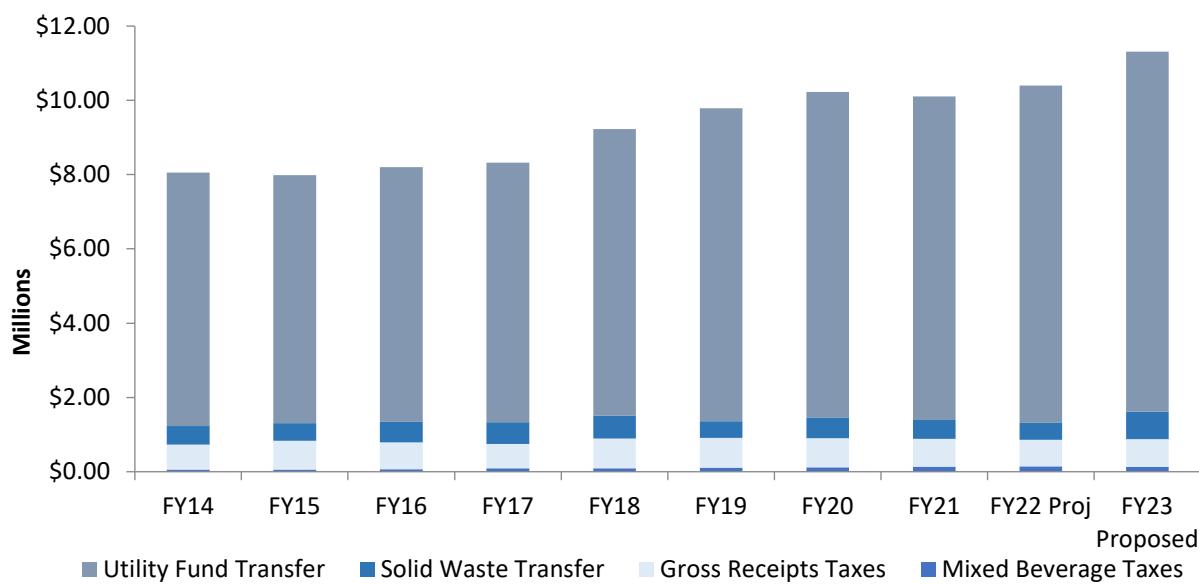


## Transfers & Other Sources (General Fund)

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

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

### Historical Gross Receipts and Transfer Revenue



## Hotel Occupancy Tax

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

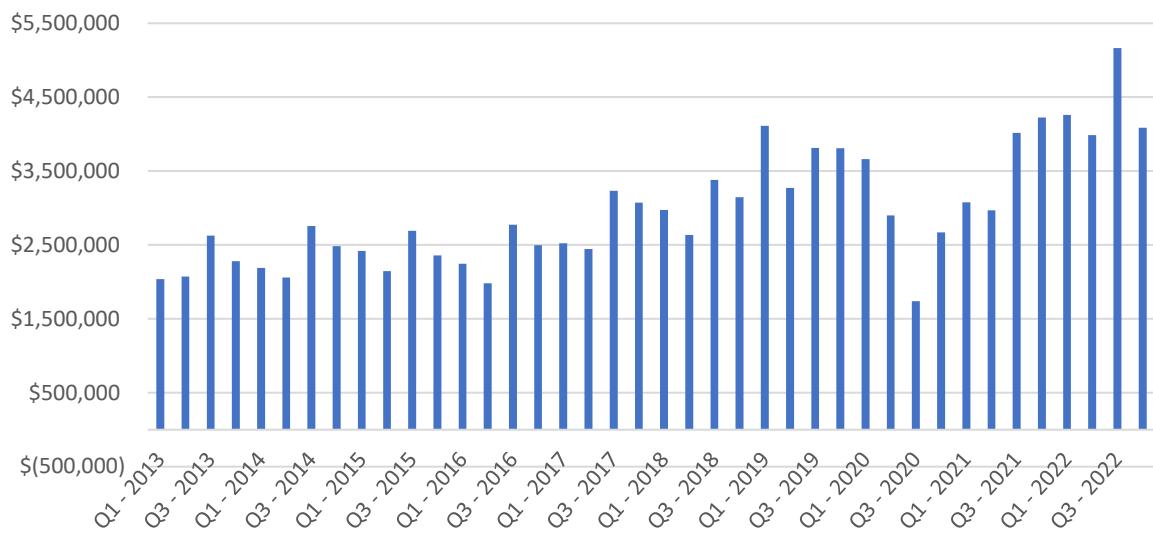
Because of the extremely unpredictable nature of this revenue stream, Weatherford budgets for little to no growth for hotel occupancy tax revenues. For FY23, the revenue projected breaks down as follows:

|                 |           |
|-----------------|-----------|
| FY22 Budget     | 850,000   |
| FY22 Projection | 1,189,131 |
| FY23 Budget     | 1,000,000 |

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

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

## Historical Quarterly Taxable Hotel Receipts



## Historical Quarterly Taxable Receipts Crosstabs

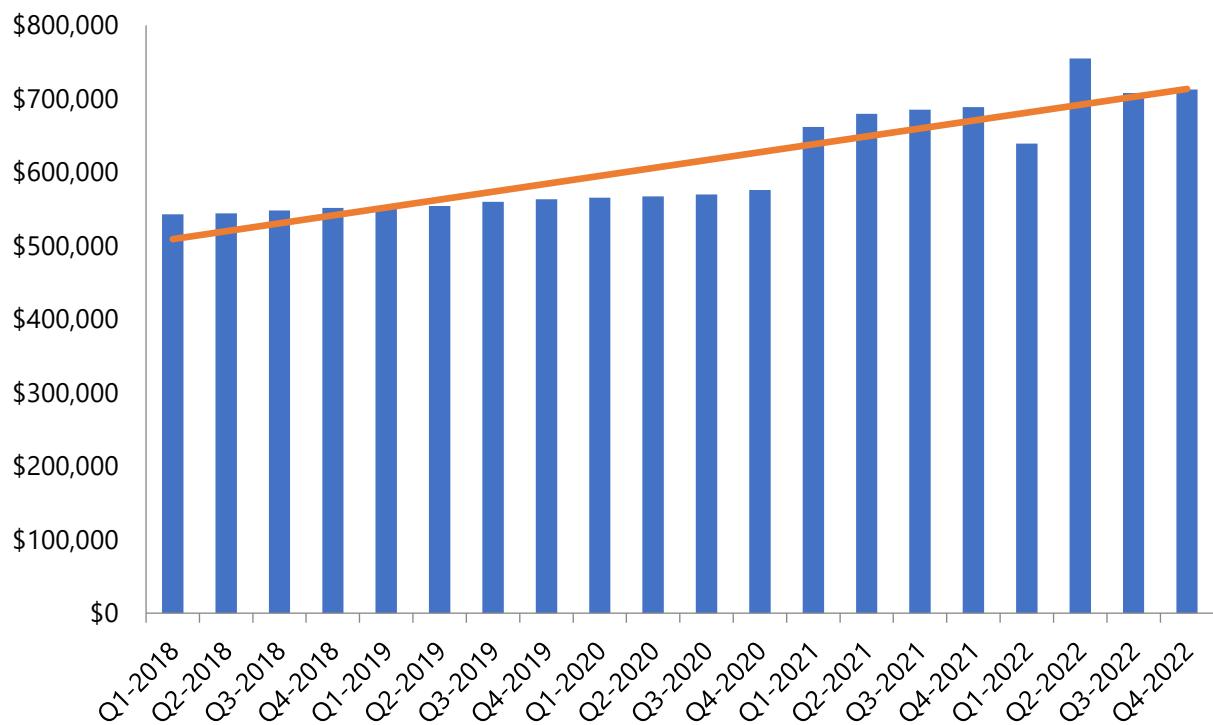
|         | Q1        | Q2        | Q3        | Q4        |
|---------|-----------|-----------|-----------|-----------|
| FY 2013 | 2,035,771 | 2,073,258 | 2,627,479 | 2,279,829 |
| FY 2014 | 2,190,129 | 2,059,002 | 2,757,917 | 2,485,278 |
| FY 2015 | 2,417,243 | 2,145,147 | 2,693,490 | 2,358,259 |
|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

## Solid Waste Fees

### Revenue Calculations

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

### Historical Collections

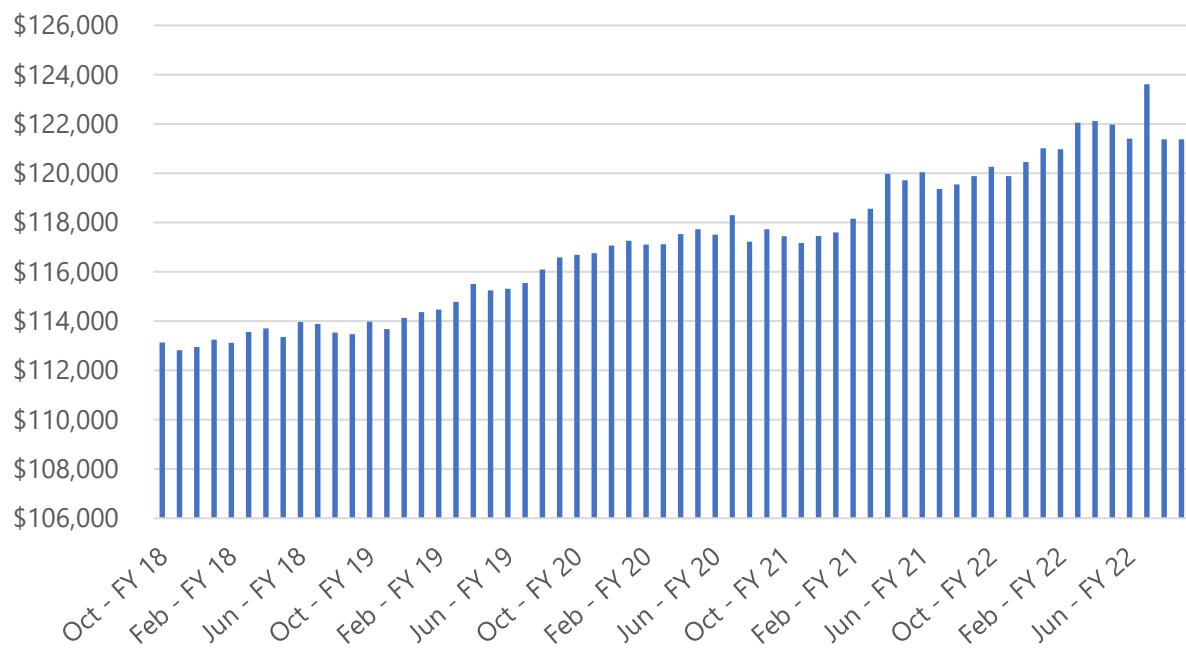


# Stormwater Fees

## Revenue Calculations

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

## Historical Collections



# Weatherford Strategic Plan

## Strategic Planning Process

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

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

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

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

### Strengths

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

### Weaknesses

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

## Opportunities

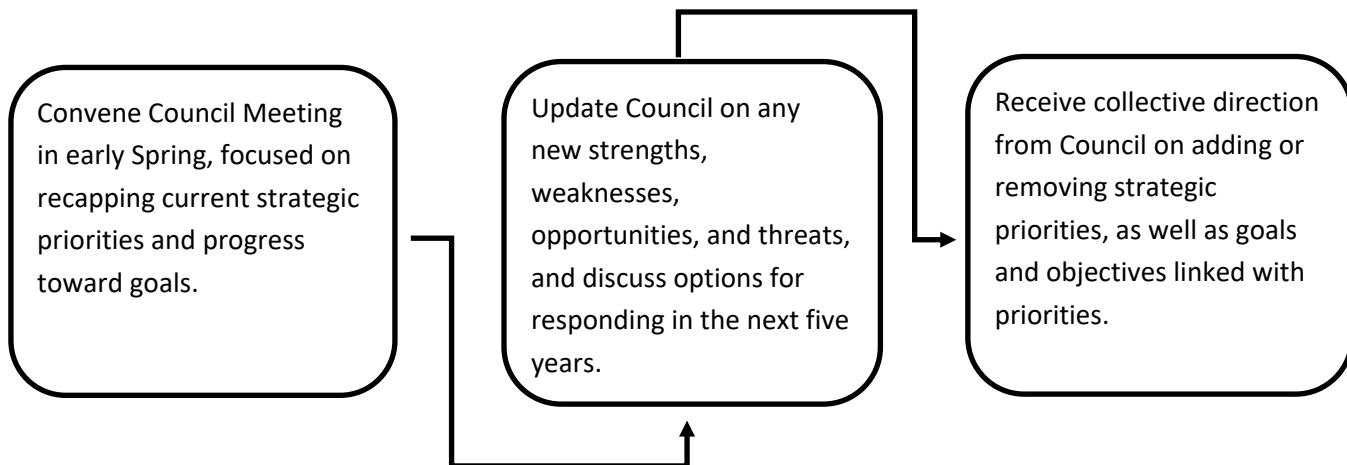
- Maintain & expand revenue sources
- Explore other uses—especially a concert venue—at 1st Monday Trade Days
- Upgrade utility and infrastructure standards
- Better manage tourism opportunities
- Establish an entertainment district downtown
- Do a new comprehensive plan
- Establish a new vision for Downtown,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

## Threats

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

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

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



## Mission Statement

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

## Vision Statement

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

## Values

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

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

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

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

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

## General Focus Areas

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

The focus areas agreed upon are as follows:

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

## Strategic Goals and Objectives

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

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

## Strategic Goals and Objectives

### Conduct a citizens' survey

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

### Upgrade Infrastructure

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

### Evaluate resources put toward "Non-Resident" services

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

## Strategic Goals and Objectives

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

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

- Timeline: Ongoing.

### Prepare a new comprehensive plan (General Plan)

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

### Explore new revenue opportunities

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

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

## Strategic Goals and Objectives

charges and other fees.

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

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

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

### Improve tourism and marketing for the City

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

### Ensure quality development

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

## Strategic Goals and Objectives

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

### Focus on the City's internal needs

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

## Strategic Goals and Objectives

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

# FY23 Budget Calendar

1

## **Budget Kickoff**

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

April  
19-29

2

## **Departmental Budget Submissions Due**

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

May —  
June

3

## **Internal Budget Discussions**

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

May —  
June

4

## **Certified Tax Rolls Received**

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

July

5

## **Notice of Tax Rates Published**

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

August 9

6

## **Presentation of FY23 City Manager's Proposed Budget**

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

August 9

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

# Budget Process & Methodology

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

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

## Purpose of the Budget Process

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

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

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

## Objectives of All Budgets

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

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

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

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

#### **Objectives Specific to This Budget**

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

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

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

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

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

#### **FY23 Budget Process**

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

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

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

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

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

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

This process is summarized on the preceding pages.

#### **Basis of Accounting**

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

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

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

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

### **Basis of Budgeting**

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

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

### **Impact of Financial Policies on the Budget Process**

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

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

# Capital Expenses included in this Budget

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

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

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

*This page left blank.*



# Authorized Position Summary

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

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

| <b>General Fund Authorized Positions</b>       |                |                |                |                  |
|--|----------------|----------------|----------------|------------------|
|  | Actual<br>FY20 | Actual<br>FY21 | Actual<br>FY22 | Proposed<br>FY23 |
| <b>Economic Development</b>                    |                |                |                |                  |
| Economic Development Director                  | 1              | 1              | 1              | 1                |
| Economic Development Coordinator               | 0              | 1              | 1              | 1                |
| Administrative Assistant                       | 1              | 0              | 0              | 0                |
| <b>Total</b>                                   | <b>2</b>       | <b>2</b>       | <b>2</b>       | <b>2</b>         |
| <b>Development &amp; Neighborhood Services</b> |                |                |                |                  |
| Director of DNS                                | 1              | 1              | 1              | 1                |
| Development Coordinator                        | 1              | 0              | 0              | 0                |
| Administrative Assistant                       | 1              | 0              | 0              | 0                |
| Planner I                                      | 2              | 1              | 1              | 2                |
| Senior Planner                                 | 0              | 0              | 0              | 1                |
| Planning Tech                                  | 0              | 2              | 2              | 0                |
| Permit Tech                                    | 2              | 0              | 0              | 1                |
| Building Official                              | 1              | 1              | 1              | 1                |
| Building Inspector I                           | 1              | 0              | 0              | 0                |
| Building Inspector II                          | 1              | 1              | 1              | 1                |
| Building Inspector III                         | 0              | 1              | 1              | 1                |
| Development Clerk                              | 2              | 2              | 2              | 1                |
| Plans Examiner                                 | 1              | 1              | 1              | 1                |
| Consumer Health Inspector                      | 0              | 0              | 0              | 0                |
| Lead Code Enforcement Officer                  | 1              | 1              | 1              | 1                |
| Code Enforcement Officer I                     | 0              | 2              | 2              | 2                |
| Code Enforcement Officer II                    | 1              | 0              | 0              | 1                |
| <b>Total</b>                                   | <b>15</b>      | <b>13</b>      | <b>13</b>      | <b>14</b>        |
| <b>Library</b>                                 |                |                |                |                  |
| Director of Library                            | 1              | 1              | 1              | 1                |
| Sr Library Clerk                               | 2              | 2              | 2              | 2                |
| Sr Library Clerk (PT)                          | 0              | 0              | 0              | 0                |
| Reference Librarian                            | 3              | 1              | 1              | 1                |
| Library Clerk                                  | 0              | 2              | 2              | 2                |
| Librarian (PT)                                 | 2              | 1              | 1              | 1                |
| Office Coordinator                             | 1              | 1              | 1              | 1                |
| Library Tech Supervisor                        | 1              | 1              | 1              | 1                |
| Library Clerk (PT)                             | 5              | 3              | 3              | 3                |
| Librarian II                                   | 0              | 1              | 1              | 1                |
| Librarian I                                    | 1              | 1              | 1              | 1                |
| Library Associate                              | 0              | 0              | 0              | 0                |
| Library Associate (PT)                         | 2              | 1              | 1              | 1                |
| Library Circulation Clerk                      | 2              | 0              | 0              | 0                |
| <b>Total</b>                                   | <b>20</b>      | <b>15</b>      | <b>15</b>      | <b>15</b>        |

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

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

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

| <b>Special Events Authorized Positions</b> |                |                |                |                  |
|--|----------------|----------------|----------------|------------------|
|  | Actual<br>FY20 | Actual<br>FY21 | Actual<br>FY22 | Proposed<br>FY23 |
| <b>Parks and Recreation</b>                |                |                |                |                  |
| Special Events Manager                     | 0              | 1              | 1              | 1                |
| Special Events Coordinator                 | 2              | 1              | 2              | 1                |
| <b>Total</b>                               | <b>2</b>       | <b>2</b>       | <b>3</b>       | <b>2</b>         |
| <b>Heritage Park</b>                       |                |                |                |                  |
| Event Attendant (PT)                       | 6              | 5              | 5              | 5                |
| Event Assistant (PT)                       | 0              | 0              | 0              | 1                |
| Clerical Assistant (PT)                    | 1              | 1              | 1              | 1                |
| <b>Total</b>                               | <b>7</b>       | <b>6</b>       | <b>6</b>       | <b>7</b>         |
| <b>Chandor</b>                             |                |                |                |                  |
| Office Assistant                           | 1              | 0              | 0              | 0                |
| Event Assistant                            | 0              | 1              | 1              | 1                |
| Event Assistant – PT                       | 2              | 1              | 1              | 1                |
| Recreation Manager                         | 1              | 0              | 0              | 0                |
| Senior Groundskeeper                       | 1              | 1              | 1              | 1                |
| Groundskeeper                              | 1              | 1              | 1              | 1                |
| Horticulturalist                           | 0              | 0              | 0              | 0                |
| Gardener                                   | 1              | 0              | 0              | 0                |
| <b>Total</b>                               | <b>7</b>       | <b>4</b>       | <b>4</b>       | <b>4</b>         |

| <b>Solid Waste Authorized Positions</b>     |                |                |                |                  |
|---|----------------|----------------|----------------|------------------|
|   | Actual<br>FY20 | Actual<br>FY21 | Actual<br>FY22 | Proposed<br>FY23 |
| <b>Municipal &amp; Community Services</b>   |                |                |                |                  |
| Assistant Director of Municipal & Comm Svcs | 1              | 1              | 1              | 1                |
| Administrative Assistant                    | 1              | 1              | 1              | 1                |
| Crew Leader                                 | 0              | 0              | 0              | 1                |
| Sanitation Manager                          | 1              | 1              | 1              | 1                |
| Senior Sanitation Driver                    | 0              | 0              | 0              | 0                |
| Sanitation Driver                           | 4              | 4              | 4              | 1                |
| Sanitation Loader                           | 9              | 9              | 9              | 12               |
| Sr Sanitation Loader                        | 0              | 0              | 0              | 1                |
| Heavy Equipment Operator                    | 3              | 3              | 3              | 4                |
| <b>Total</b>                                | <b>19</b>      | <b>19</b>      | <b>19</b>      | <b>22</b>        |

# General Fund



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

## General Fund Summary

|                                     | Actual<br>FY20    | Actual<br>FY21    | Adopted<br>FY22   | Projected<br>FY22 | Proposed<br>FY23  |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Beginning Fund Balance</b>       | \$ 15,732,794     | \$ 17,492,740     | \$ 23,321,409     | \$ 23,321,409     | \$ 25,195,822     |
| <b>Revenues</b>                     |                   |                   |                   |                   |                   |
| Property Taxes                      | 9,056,797         | 9,440,460         | 10,155,443        | 10,263,088        | 11,116,892        |
| Sales Taxes                         | 15,633,518        | 18,323,484        | 17,802,056        | 20,892,610        | 18,961,124        |
| Other Taxes                         | 908,572           | 921,821           | 1,015,000         | 958,798           | 975,000           |
| Licenses                            | 814,324           | 1,515,217         | 756,400           | 1,648,710         | 879,000           |
| Intergovernmental Revenue           | 2,262,669         | 3,300,590         | 1,983,664         | 2,166,868         | 2,013,282         |
| Service Charges                     | 723,213           | 508,996           | 488,600           | 619,493           | 549,150           |
| Fines & Forfeitures                 | 292,938           | 235,381           | 280,800           | 347,254           | 355,250           |
| Miscellaneous Revenue               | 421,611           | 368,437           | 294,239           | 304,430           | 253,925           |
| Transfers & Other Sources           | 5,952,616         | 5,594,270         | 5,517,670         | 5,609,864         | 5,991,886         |
| Intragovernmental Services          | 3,870,208         | 3,759,004         | 4,299,758         | 4,299,758         | 4,374,695         |
| <b>Total Revenues</b>               | <b>39,936,464</b> | <b>43,967,659</b> | <b>42,593,630</b> | <b>47,110,874</b> | <b>45,470,204</b> |
| <b>Expenditures</b>                 |                   |                   |                   |                   |                   |
| City Administration                 | 1,072,702         | 974,282           | 1,799,311         | 1,413,683         | 2,024,749         |
| City Attorney                       | 327,948           | 294,065           | 345,850           | 330,721           | 441,590           |
| City Council                        | 45,999            | 34,141            | 31,943            | 22,908            | 24,943            |
| Communications & Marketing          | 225,697           | 256,735           | 305,534           | 283,828           | 322,255           |
| Economic Development                | 186,124           | 927,293           | 1,207,371         | 919,872           | 1,302,592         |
| Finance                             | 623,714           | 581,810           | 585,230           | 545,871           | 687,536           |
| Municipal Court                     | 330,001           | 303,693           | 365,283           | 325,621           | 315,924           |
| Fire Department                     |                   |                   |                   |                   |                   |
| Fire Admin                          | 6,824,045         | 6,885,805         | 8,490,910         | 8,210,099         | 8,730,281         |
| Fire Prevention                     | 246,131           | 265,640           | 319,091           | 362,423           | 305,391           |
| Emergency Management                | 248,914           | 215,201           | 543,334           | 290,866           | 383,136           |
| Human Resources                     | 474,169           | 522,200           | 532,961           | 528,084           | 618,517           |
| Information Technology              | 3,071,312         | 3,368,220         | 3,597,536         | 3,388,364         | 3,466,520         |
| Library                             | 1,092,976         | 984,756           | 1,040,241         | 996,510           | 1,091,658         |
| Municipal & Community Services      |                   |                   |                   |                   |                   |
| Animal Shelter                      | 1,426,704         | 1,376,480         | 1,582,087         | 1,541,541         | 1,656,099         |
| Fleet Maintenance                   | 122,983           | 169,228           | 35,616            | 25,774            | -                 |
| Non Departmental                    | 2,859,762         | 1,530,669         | 4,491,397         | 4,497,715         | 2,403,524         |
| Parks & Recreation                  |                   |                   |                   |                   |                   |
| Parks & Properties                  | 1,791,335         | 1,697,893         | 2,042,622         | 2,028,823         | 2,079,100         |
| Recreation                          | 741,227           | 759,866           | 819,232           | 864,859           | 898,018           |
| Facilities Maintenance              | 973,602           | 1,215,941         | 938,523           | 1,103,219         | 1,269,262         |
| Development & Neighborhood Services | 1,371,869         | 1,257,419         | 1,849,636         | 1,798,232         | 1,612,657         |
| Police Department                   | 9,528,848         | 9,612,024         | 10,820,398        | 10,599,286        | 10,658,550        |
| Transportation & Public Works       |                   |                   |                   |                   |                   |
| Administration                      | 473,042           | 340,032           | 586,289           | 559,812           | 385,577           |
| Field Services                      | 190,978           | 175,679           | 369,876           | 172,261           | 98,659            |
| Traffic                             | -                 | -                 | -                 | -                 | -                 |
| Capital Projects Admin              | 350,955           | 386,362           | 818,661           | 620,968           | 475,442           |
| Streets                             | 3,571,682         | 4,003,552         | 4,669,150         | 3,805,120         | 4,076,595         |
| <b>Total Expenditures</b>           | <b>38,176,518</b> | <b>38,138,990</b> | <b>48,188,078</b> | <b>45,236,461</b> | <b>45,328,575</b> |

## General Fund Summary

|                            | Actual<br>FY20       | Actual<br>FY21       | Adopted<br>FY22      | Projected<br>FY22    | Proposed<br>FY23     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total Revenues</b>      | <b>39,936,464</b>    | <b>43,967,659</b>    | <b>42,593,630</b>    | <b>47,110,874</b>    | <b>45,470,204</b>    |
| <b>Total Expenditures</b>  | <b>38,176,518</b>    | <b>38,138,990</b>    | <b>48,188,078</b>    | <b>45,236,461</b>    | <b>45,328,575</b>    |
| <b>Over/(Under)</b>        | <b>1,759,946</b>     | <b>5,828,670</b>     | <b>(5,594,448)</b>   | <b>1,874,413</b>     | <b>141,629</b>       |
| <b>Ending Fund Balance</b> | <b>\$ 17,492,740</b> | <b>\$ 23,321,409</b> | <b>\$ 17,726,961</b> | <b>\$ 25,195,822</b> | <b>\$ 25,337,451</b> |
| <b>Ending Days</b>         | <b>196.83</b>        | <b>245.30</b>        | <b>186.46</b>        | <b>243.34</b>        | <b>211.62</b>        |

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

|                   |            |
|-------------------|------------|
| Ongoing Revenues  | 43,746,465 |
| Ongoing Expenses  | 43,701,180 |
| Operating Surplus | 45,285     |

|                           |              |
|---------------------------|--------------|
| Daily Cost                | \$119,729    |
| Balance                   | \$25,337,451 |
| Ending Days               | 211.62       |
| Comp Absences Reserve     | \$585,246    |
| 30 Day Council Preference | \$3,591,878  |
| 90 day Reserve            | \$10,775,633 |
| Available                 | \$10,384,694 |

## General Fund Summary (cont.)

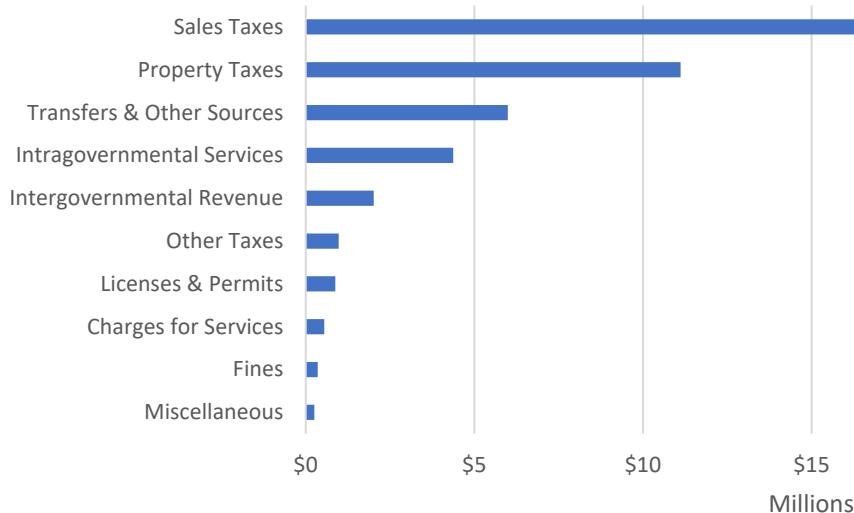
Revenues are comprised of general taxes (ad valorem, sales, and franchise), service charges, intergovernmental transfers and grants, fines, and transfers from other city funds.

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

### Where does the money come from?

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

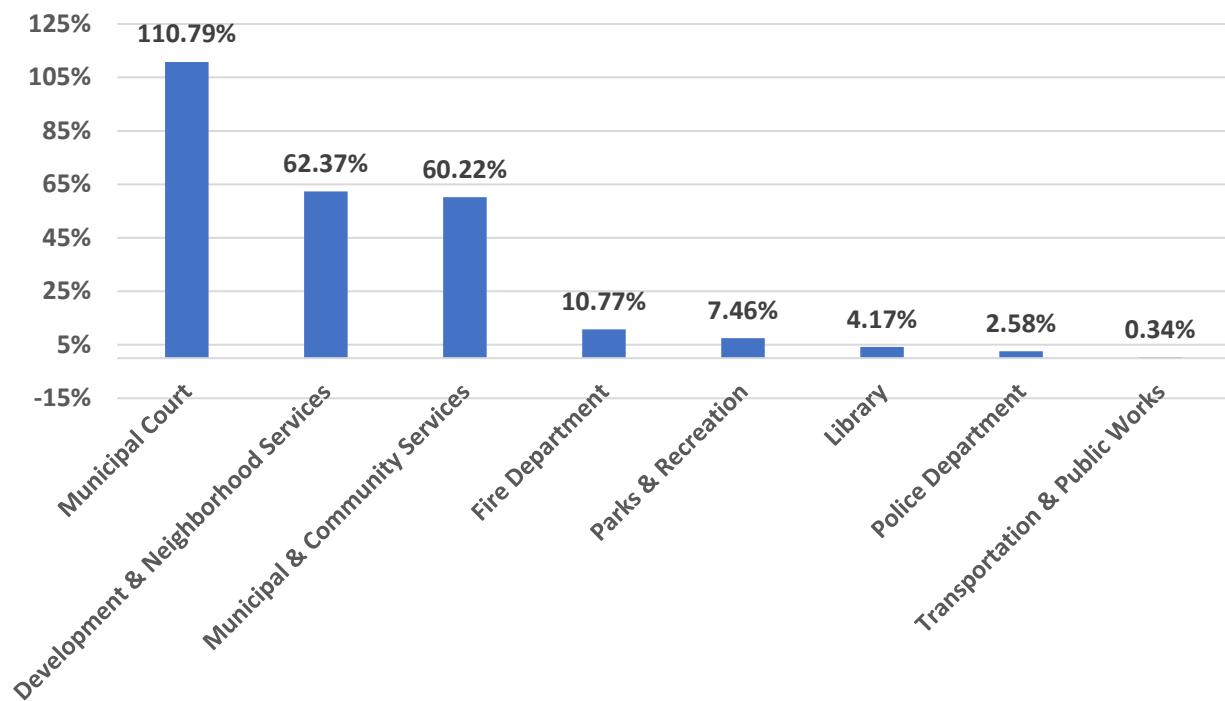
#### General Fund Revenue Sources by Category



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

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

**Percentage of Department Costs Covered by Direct Revenues & Chargebacks**



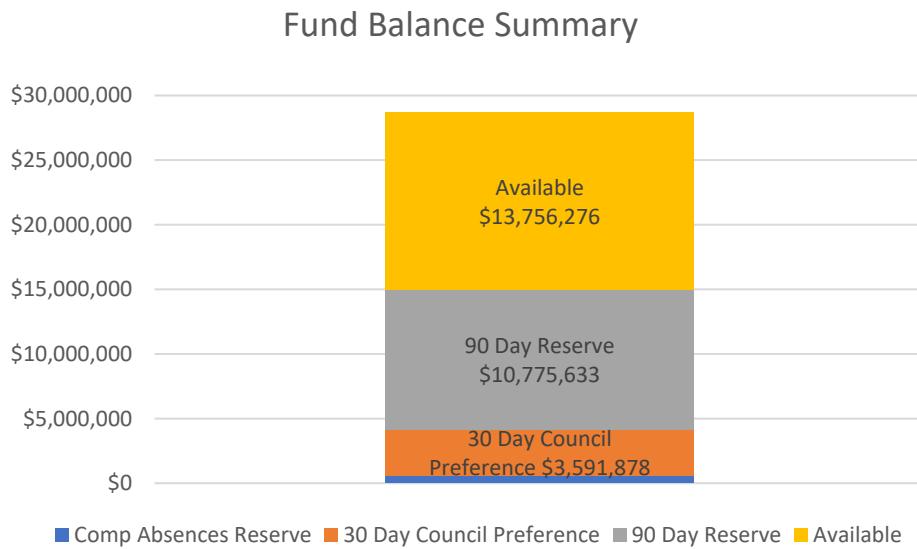
Overall, approximately 8.9% of the General Fund is covered through direct department-generated revenues, interlocal agreements, or other grants. This figure has been consistent for several years, indicating that self-supporting revenue has kept pace with cost increases.

## Where does the money go?

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

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

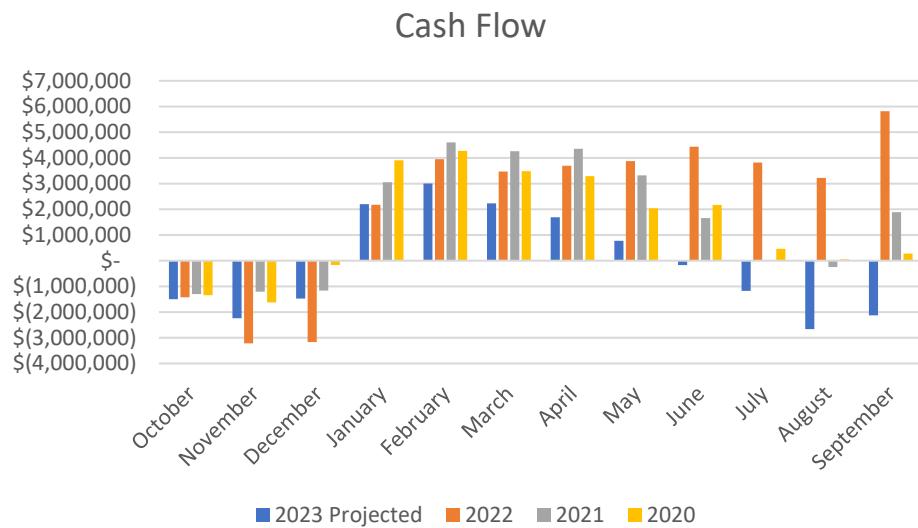
## Fund Balance Summary



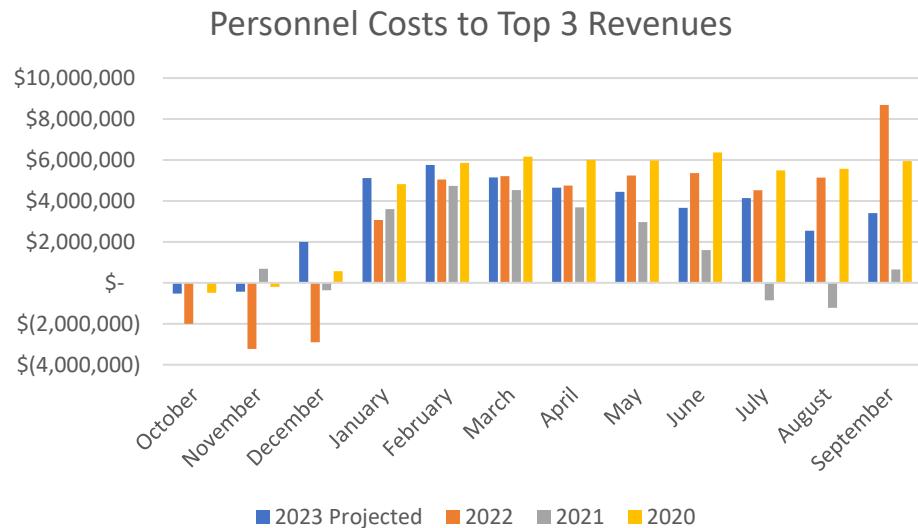
While the City's formal reserve policy is to keep 90 days' worth of operating costs on hand, it has been the practice to maintain at least 120 days. These reserves are set aside as a rainy-day fund in the event of economic downturns, major natural disasters, or other unforeseen events. The cost-per-day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

## Cash Flow Look

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



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



# General Fund 5-Year Forecast

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

## Baseline Operational Assumptions

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

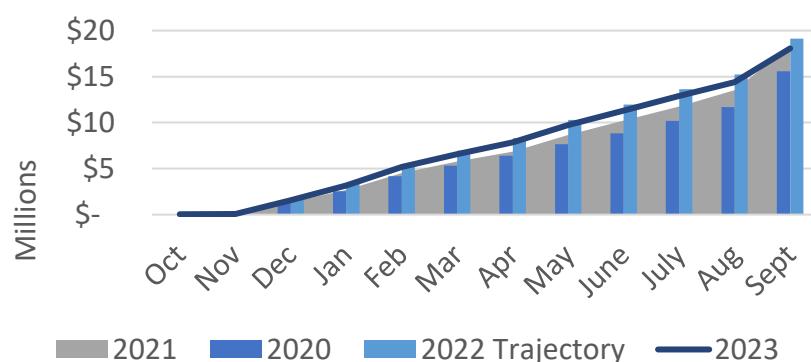
Major revenue items were projected in detail using trend analysis, including property and sales taxes, and transfers from other funds. Property taxes were projected by evaluating assessed value trends and taking into account any development projects underway or scheduled for completion during the forecast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

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

## Revenue Considerations

### *Sales Tax—Short Trajectory*

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



*Sales Tax—Growth Considerations*

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

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

*Sales Tax—Baseline vs. Full Projection*

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

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

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

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

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

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

#### *Property Tax—Short Trajectory*

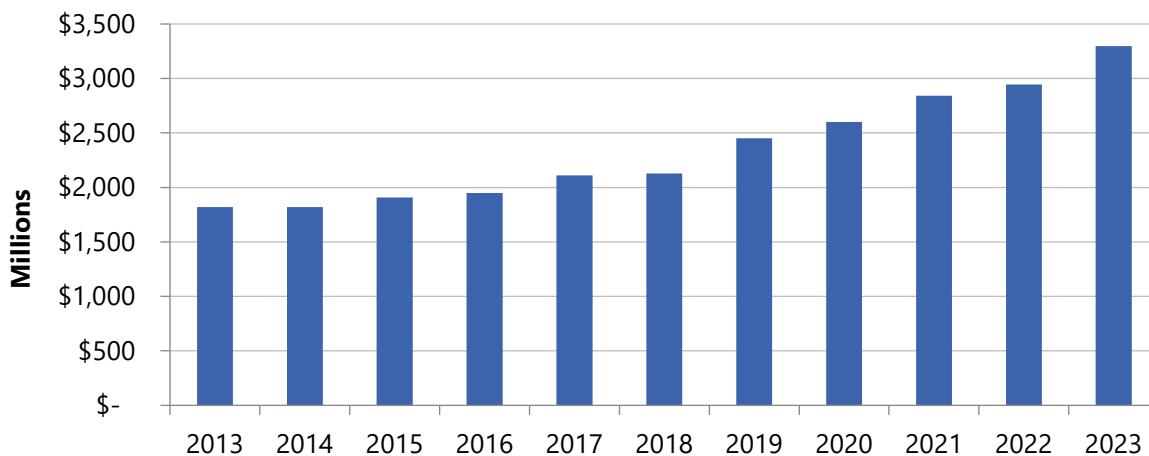
In June of 2019, the governor signed into law Senate Bill 2, which lowers all Texas cities' Voter-Approved Tax (or rollback) rates from 8% over the No-New Revenue Tax Rate (or effective rate) to 3.5%. Under previous law, cities had been able to raise a maximum of 8% more than the previous year on properties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

For FY23, the City has opted to base this budget on a rate of \$0.4581 per \$100 valuation, equal to the FY22 adopted rate. This rate along with a large amount of new construction will add \$941K of property tax revenue to the General Fund from new growth.

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

#### *Property Tax—Growth Considerations*

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



## Output

### *How to Read this Model*

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

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

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

|                           | FY23 Base            | FY24<br>Projected    | FY25<br>Projected    | FY26<br>Projected    | FY27 Projected       |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues</b>           | \$ 45,470,204        | \$ 46,297,248        | \$ 47,164,969        | \$ 48,053,874        | \$ 48,964,482        |
| <b>Expenses</b>           | 45,328,575           | 45,239,735           | 46,134,948           | 47,049,258           | 47,983,081           |
| <b>Over/(Under)</b>       | <b>141,629</b>       | <b>1,057,513</b>     | <b>1,030,022</b>     | <b>1,004,616</b>     | <b>981,401</b>       |
| <b>Recurring Revenues</b> | 43,746,465           | 44,353,733           | 45,947,866           | 46,786,968           | 47,646,528           |
| <b>Recurring Expenses</b> | 43,701,180           | 42,239,735           | 43,134,948           | 44,049,258           | 44,983,081           |
| <b>Operating Capacity</b> | 45,285               | 2,113,998            | 2,812,919            | 2,737,710            | 2,663,448            |
| <b>Beg. Bal</b>           | <b>25,195,822</b>    | <b>25,337,451</b>    | <b>26,394,964</b>    | <b>27,424,986</b>    | <b>28,429,602</b>    |
| <b>Ending Bal</b>         | <b>\$ 25,337,451</b> | <b>\$ 26,394,964</b> | <b>\$ 27,424,986</b> | <b>\$ 28,429,602</b> | <b>\$ 29,411,003</b> |

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

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

## Risk Factors

### *Financial Risk Factors – Setting the Stage for FY23*

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

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

These areas created an environment whereby Weatherford's operations could take a substantial hit in any given year and put the City in a strategically deficient position. However, the City was able to make significant strides in these areas in the last several years and continues to do so with this 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 \$23m public safety, continued with the step pay plan and chipped away at the growing list of facility improvements and vehicle replacements.

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

*Major Initiatives*

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

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

**Facility renovations and remodels**

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

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

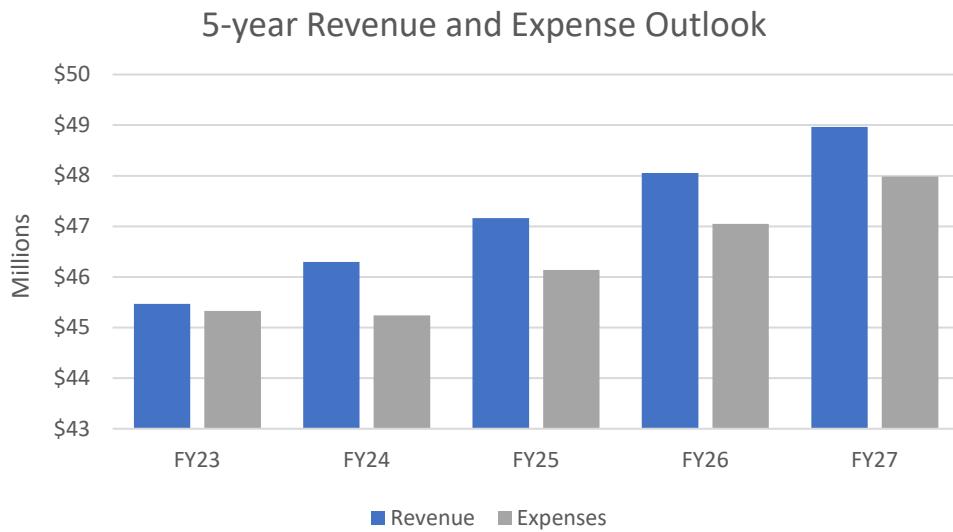
First, staff plans to utilize a combination of General Fund and Capital Fund cash reserves of up to \$2.5 million. Second, staff will temporarily redirect up to \$750,000 each year through 2026, for a total of \$3.5 million. These sources will provide sufficient funding for debt service through 2026,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

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

## Multi-Year Forecast Snapshot

### *Capital and Operational Capacity*

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



|                    | <b>FY23</b> | <b>FY24</b> | <b>FY25</b> | <b>FY26</b> | <b>FY27</b> |
|--------------------|-------------|-------------|-------------|-------------|-------------|
| Operating Capacity | 2,013,993   | 2,113,998   | 2,812,919   | 2,737,710   | 2,663,448   |

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

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

### *Retirement Pressure*

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

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

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

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

#### *Vehicle Replacement Funding*

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

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

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

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

#### *Conclusions and Takeaways*

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

*This page left blank.*



## General Fund Departments and Programs

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

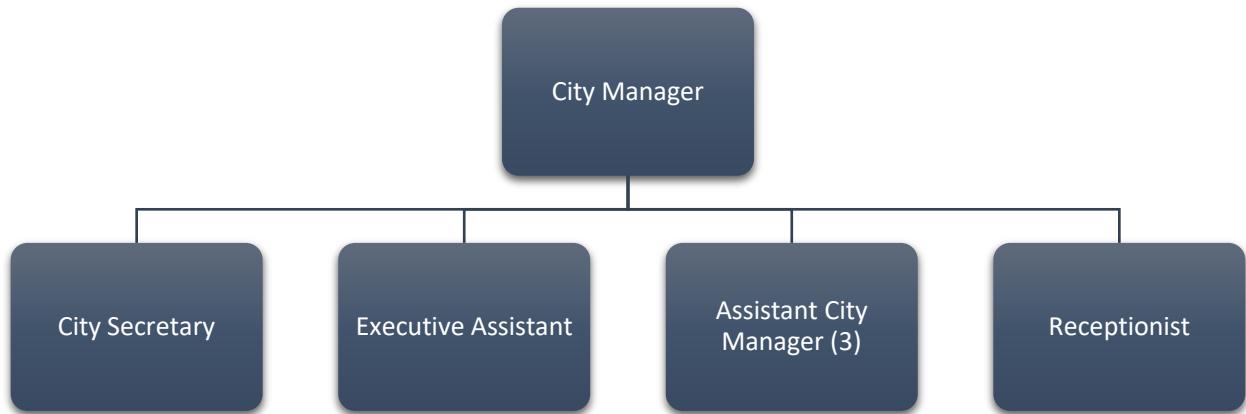
## General Fund Departments and Programs

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

# Contact Information

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

|                        | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|------------------------|-------------|-------------|-------------|-------------|
| City Manager           | 1           | 1           | 1           | 1           |
| Assistant City Manager | 2           | 2           | 2           | 3           |
| Deputy City Manager    | 0           | 0           | 0           | 0           |
| City Secretary         | 1           | 1           | 1           | 1           |
| Executive Assistant    | 1           | 1           | 1           | 1           |
| Receptionist           | 1           | 1           | 1           | 1           |
| <b>Total</b>           | <b>6</b>    | <b>6</b>    | <b>6</b>    | <b>7</b>    |

## Department Description

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

# City Administration

## Budget Summary

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

## Budget Packages

| <b>Description</b>                        | <b>Ongoing</b> | <b>One-Time</b> | <b>Total</b>   |
|---|----------------|-----------------|----------------|
| Health Physicals for Executive Management | \$5,000        | \$0             | \$5,000        |
| <b>Total</b>                              | <b>\$5,000</b> | <b>\$0</b>      | <b>\$5,000</b> |

# City Attorney

## Position Summary

|               | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|---------------|-------------|-------------|-------------|-------------|
| City Attorney | 1           | 1           | 1           | 1           |
| <b>Total</b>  | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |

## Department Description

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

## Department Goals

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

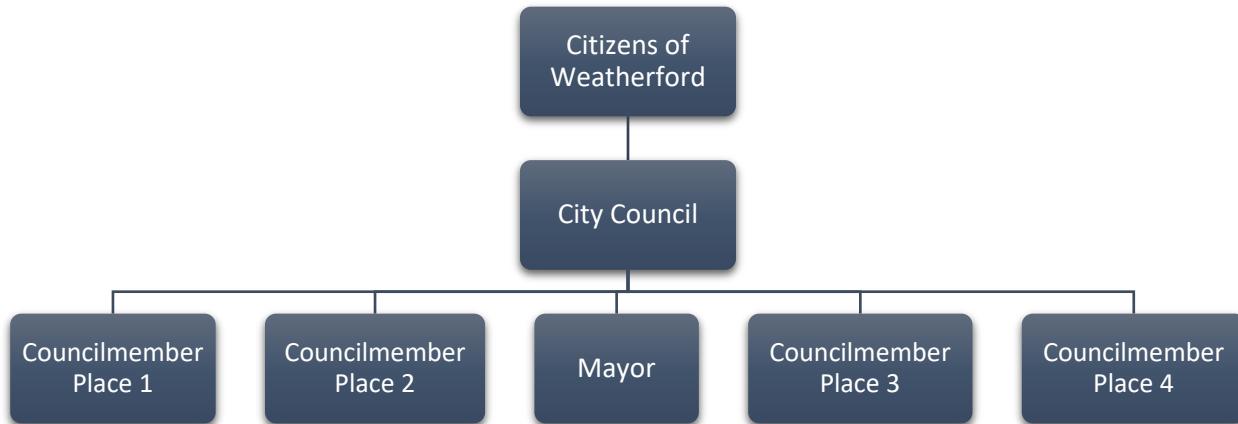
## Accomplishments

- ◆ Provided legal counsel upon request.

## Budget Summary

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

# City Council



## Position Summary

|                | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|----------------|-------------|-------------|-------------|-------------|
| Mayor          | 1           | 1           | 1           | 1           |
| Council Member | 4           | 4           | 4           | 4           |
| <b>Total</b>   | <b>5</b>    | <b>5</b>    | <b>5</b>    | <b>5</b>    |

## 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

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

# Communication and Marketing



## Position Summary

|  | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|--|-------------|-------------|-------------|-------------|
| Director of Communications & Marketing | 1           | 1           | 1           | 1           |
| Communications & Marketing Coordinator | 1           | 1           | 1           | 1           |
| <b>Total</b>                           | <b>2</b>    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

## Department Description

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

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

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

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

# Communication and Marketing

## Department Goals

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

## FY23 Objectives

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

## Performance Measures

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

# Communication and Marketing

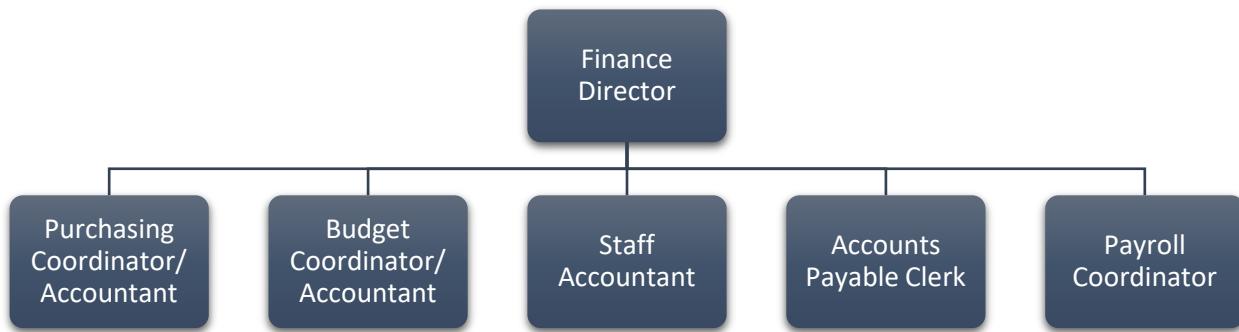
## Accomplishments

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

## Budget Summary

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

# Finance



## Position Summary

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

## Department Description

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

# Finance

## Department Goals

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

## FY23 Objectives

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

## Performance Measures

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

## Accomplishments

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

## Budget Summary

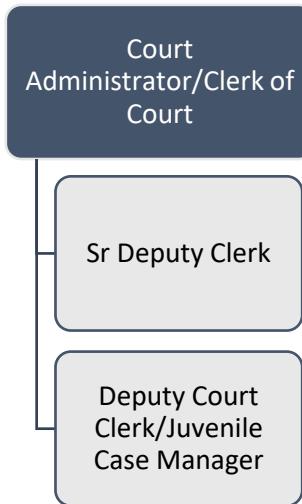
|              | FY20 Actual       | FY21 Actual       | FY22 Budget       | FY22 Projection   | FY23 Proposed     |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personnel    | \$ 560,522        | \$ 500,942        | \$ 514,650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

# Finance

## Budget Packages

| Description                 | Ongoing    | One-Time       | Total          |
|-----------------------------|------------|----------------|----------------|
| Executive Education Program | \$0        | \$8,000        | \$8,000        |
| <b>Total</b>                | <b>\$0</b> | <b>\$8,000</b> | <b>\$8,000</b> |

# Municipal Court



## Position Summary

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

## Department Description

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

# Municipal Court

## Department Goals

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

## FY23 Objectives

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

## Performance Measures

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

## Accomplishments

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

# Municipal Court

## Budget Summary

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

# Finance Non-Departmental

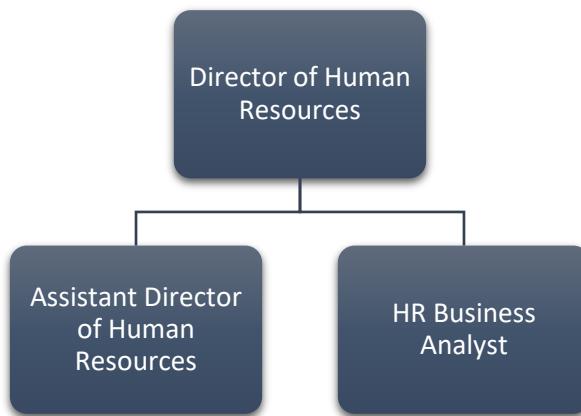
## Department Description

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

## Budget Summary

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

# Human Resources



## Position Summary

|                          | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|--------------------------|-------------|-------------|-------------|-------------|
| Director of HR           | 1           | 1           | 1           | 1           |
| Assistant Director of HR | 1           | 1           | 1           | 1           |
| HR Generalist            | 1           | 1           | 1           | 1           |
| HR Specialist            | 1           | 0           | 0           | 0           |
| <b>Total</b>             | <b>4</b>    | <b>3</b>    | <b>3</b>    | <b>3</b>    |

## Department Description

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

## Department Goals

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

# Human Resources

## FY23 Objectives

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

## Accomplishments

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

## Budget Summary

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

## Budget Package

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

# Economic Development



## Position Summary

|                                  | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|----------------------------------|-------------|-------------|-------------|-------------|
| Economic Development Director    | 1           | 1           | 1           | 1           |
| Economic Development Coordinator | 0           | 1           | 1           | 1           |
| Administrative Assistant         | 1           | 0           | 0           | 0           |
| <b>Total</b>                     | <b>1</b>    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

## Department Description

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

## Department Goals

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

# Economic Development

## FY23 Objectives

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

## Performance Measures

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

## Accomplishments

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

## Budget Summary

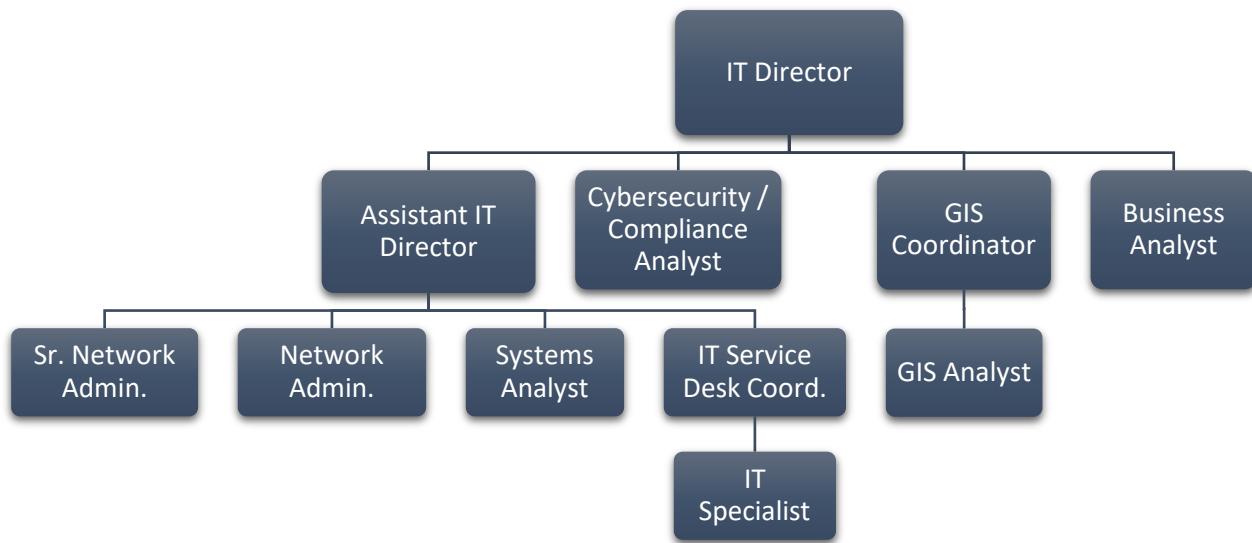
|              | FY20 Actual       | FY21 Actual       | FY22 Budget         | FY22 Projection   | FY23 Proposed      |
|--------------|-------------------|-------------------|---------------------|-------------------|--------------------|
| Personnel    | \$ 66,383         | \$ 72,400         | \$ 257,159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

# Economic Development

## Budget Package

| Description              | Ongoing          | One-Time   | Total            |
|--------------------------|------------------|------------|------------------|
| Downtown Weatherford Inc | \$150,000        | \$0        | \$150,000        |
| <b>Total</b>             | <b>\$150,000</b> | <b>\$0</b> | <b>\$150,000</b> |

# Information Technology



## Position Summary

|                          | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|--------------------------|-------------|-------------|-------------|-------------|
| Director of IT           | 1           | 1           | 1           | 1           |
| Assistant Director of IT | 1           | 1           | 1           | 0           |
| GIS Coordinator          | 1           | 1           | 1           | 1           |
| GIS Tech                 | 1           | 1           | 1           | 1           |
| Sr Network Administrator | 1           | 1           | 1           | 1           |
| Network Administrator    | 1           | 1           | 1           | 1           |
| Systems Analyst          | 1           | 1           | 1           | 1           |
| Business Analyst         | 1           | 1           | 1           | 1           |
| IT Specialist            | 1           | 1           | 1           | 1           |
| <b>Total</b>             | <b>9</b>    | <b>9</b>    | <b>9</b>    | <b>8</b>    |

## Department Description

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

# Information Technology

## Department Goals

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

## FY23 Objectives

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

## Performance Measures

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

## Accomplishments

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

# Information Technology

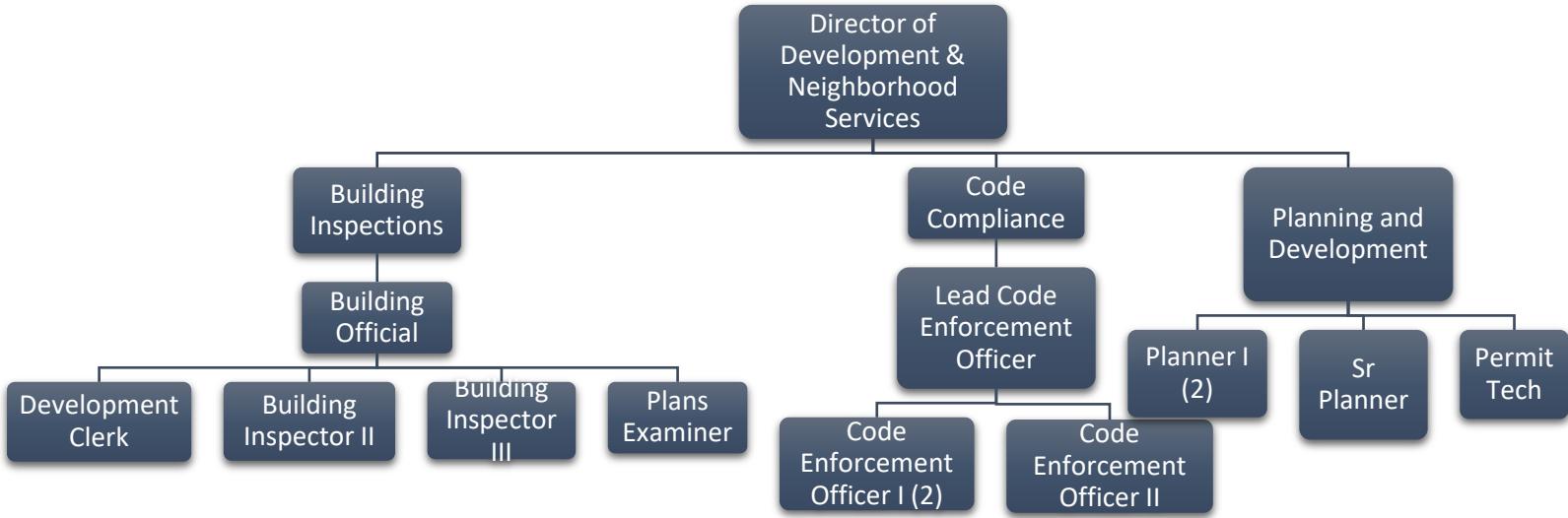
## Budget Summary

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

## Budget Package

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

# Development and Neighborhood Services



## Position Summary

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

# Development and Neighborhood Services

## Department Description

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

## Department Goals

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

## FY23 Objectives

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

# Development and Neighborhood Services

## Performance Measures

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

\*As of May 31, 2022

## Accomplishments

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

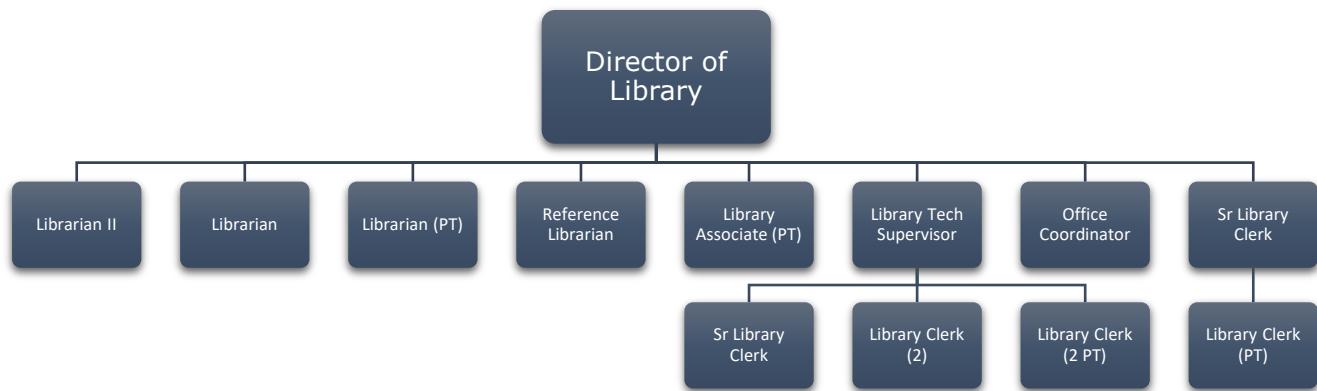
## Budget Summary

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

## Budget Package

| Description                  | Ongoing    | One-Time         | Total            |
|------------------------------|------------|------------------|------------------|
| Building Inspection Services | \$0        | \$50,000         | \$50,000         |
| Plan Review Services         | \$0        | \$50,000         | \$50,000         |
| <b>Total</b>                 | <b>\$0</b> | <b>\$100,000</b> | <b>\$100,000</b> |

# Library



## Position Summary

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

# Library

## Department Description

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

## Department Goals

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

## FY23 Objectives

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

# Library

## Performance Measures

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

\*projected

## Accomplishments

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

## Budget Summary

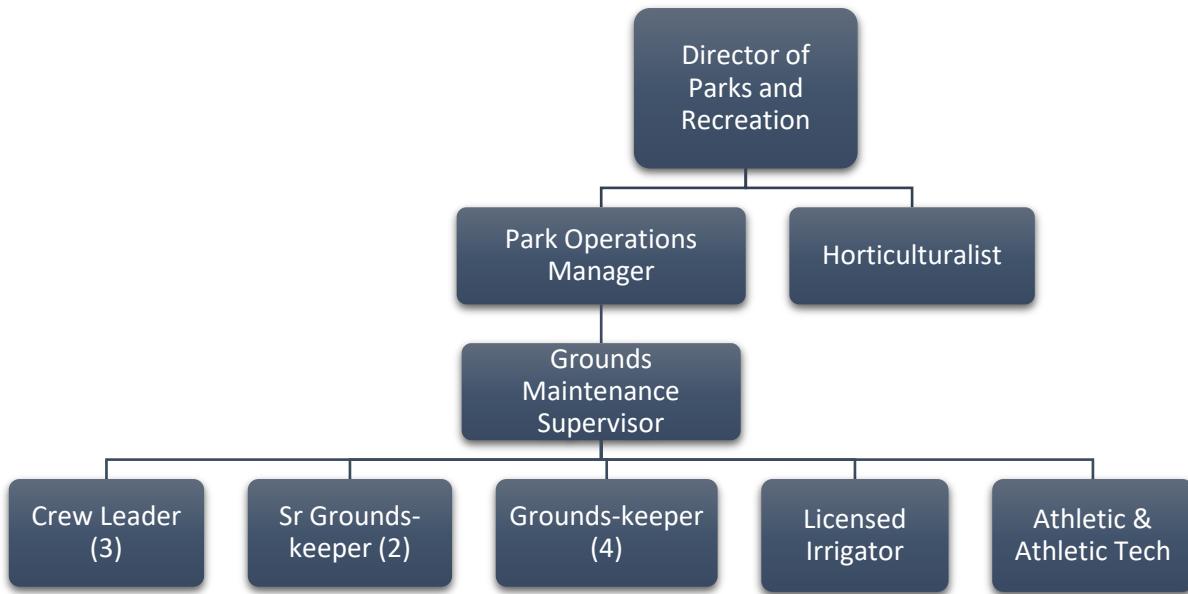
|              | FY20<br>Actual      | FY21<br>Actual    | FY22<br>Budget      | FY22<br>Projection | FY23<br>Proposed    |
|--------------|---------------------|-------------------|---------------------|--------------------|---------------------|
| Personnel    | \$ 844,501          | \$ 740,949   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

# Library

## Budget Package

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

# Parks and Properties



## Position Summary

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

## Department Description

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

# Parks and Properties

## Department Goals

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

## FY23 Objectives

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

## Accomplishments

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

## Budget Summary

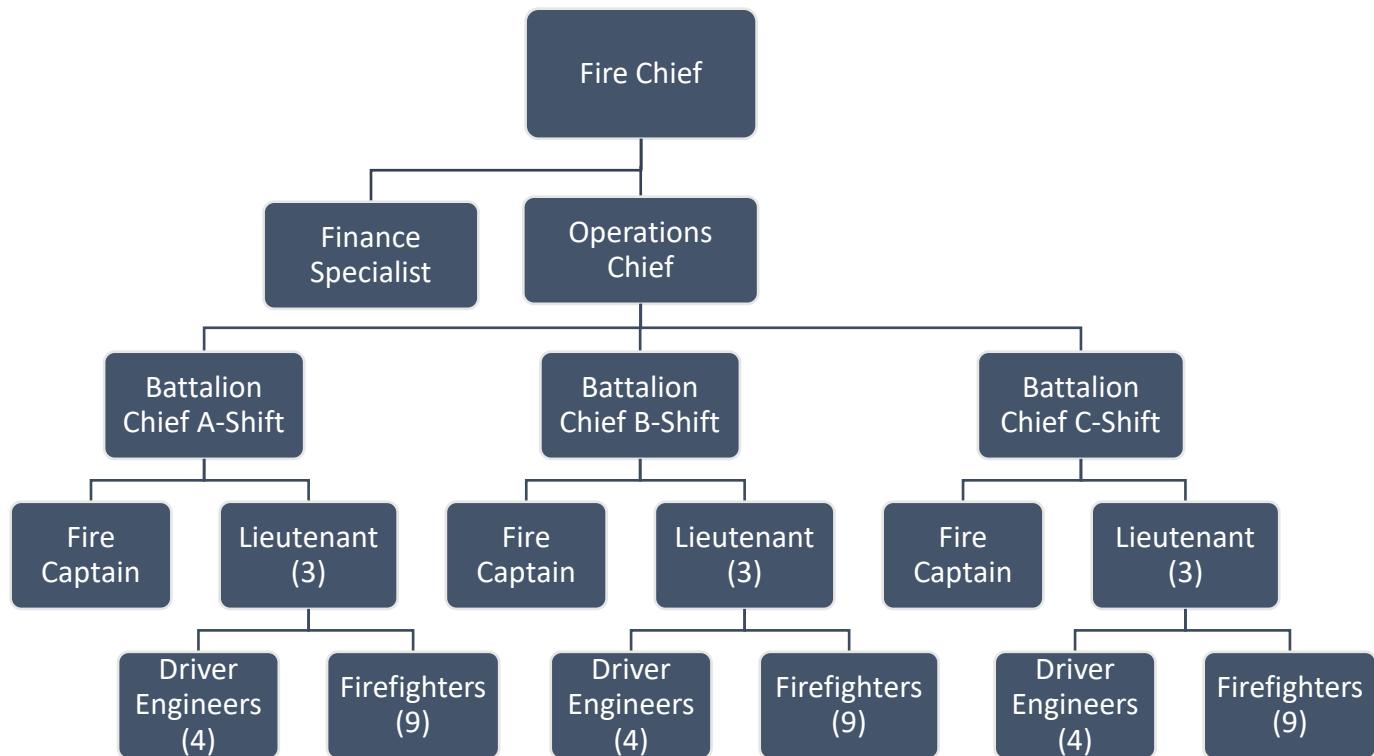
|              | FY20 Actual         | FY21 Actual         | FY22 Budget         | FY22 Projection     | FY23 Proposed       |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel    | \$ 777,567          | \$ 851,844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

# Parks and Properties

## Budget Package

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

# Fire Operations



## Position Summary

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

# Fire Operations

## Department Description

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

## Department Goals

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

# Fire Operations

## FY23 Objectives

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

## Performance Measures

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

# Fire Operations

## Accomplishments

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

## Budget Summary

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

## Budget Packages

# Fire Operations

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

# Fire Prevention



## Position Summary

|                     | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|---------------------|-------------|-------------|-------------|-------------|
| Fire Marshal        | 1           | 1           | 1           | 1           |
| Deputy Fire Marshal | 1           | 1           | 1           | 1           |
| <b>Total</b>        | <b>2</b>    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

## Department Description

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

# Fire Prevention

## Department Goals

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

## FY23 Objectives

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

# Fire Prevention

## Performance Measures

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

## Accomplishments

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

## Budget Summary

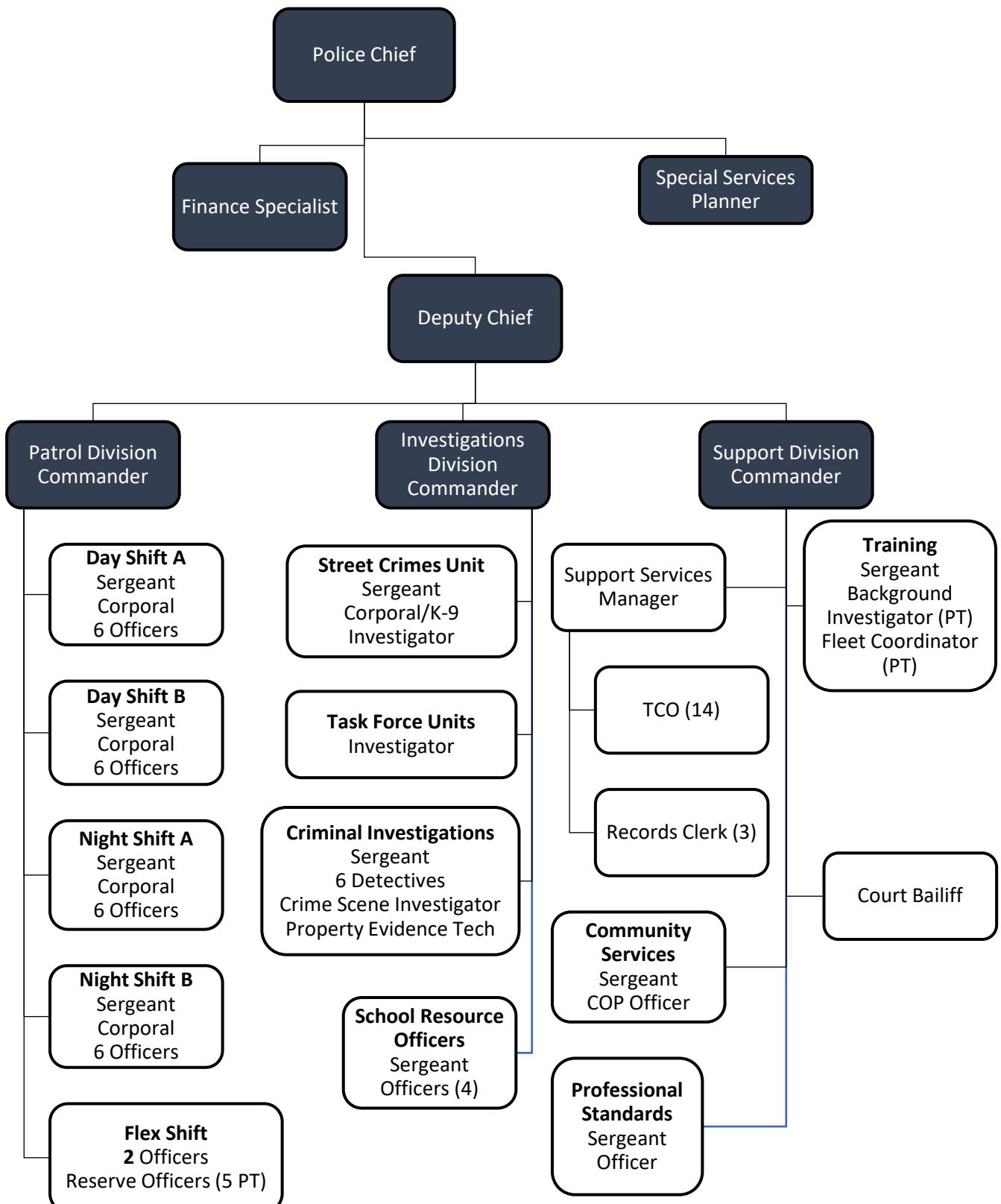
|              | FY20<br>Actual    | FY21<br>Actual    | FY22<br>Budget    | FY22<br>Projection | FY23<br>Proposed  |
|--------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| Personnel    | \$ 236,379        | \$ 263,019        | \$ 305,426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

# Fire Prevention

## Budget Package

| Description                     | Ongoing        | One-Time   | Total          |
|---------------------------------|----------------|------------|----------------|
| Additional Fire Prevention Fund | \$4,095        | \$0        | \$4,095        |
| <b>Total</b>                    | <b>\$4,095</b> | <b>\$0</b> | <b>\$4,095</b> |

# Police Department



# Police Department

## Position Summary

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

## Department Description

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

## Department Goals

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

# Police Department

## FY23 Objectives

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

## Performance Measures

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

\*Projected

# Police Department

## Accomplishments

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

## Budget Summary

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

## Budget Package

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

# Emergency Management



## Position Summary

|                                  | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|----------------------------------|-------------|-------------|-------------|-------------|
| Emergency Management Coordinator | 0           | 1           | 1           | 1           |
| Emergency Management Specialist  | 0           | 0           | 0           | 0           |
| <b>Total</b>                     | <b>0</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |

## Department Description

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

# Emergency Management

## Department Goals

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

## FY23 Objectives

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

# Emergency Management

## Accomplishments

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

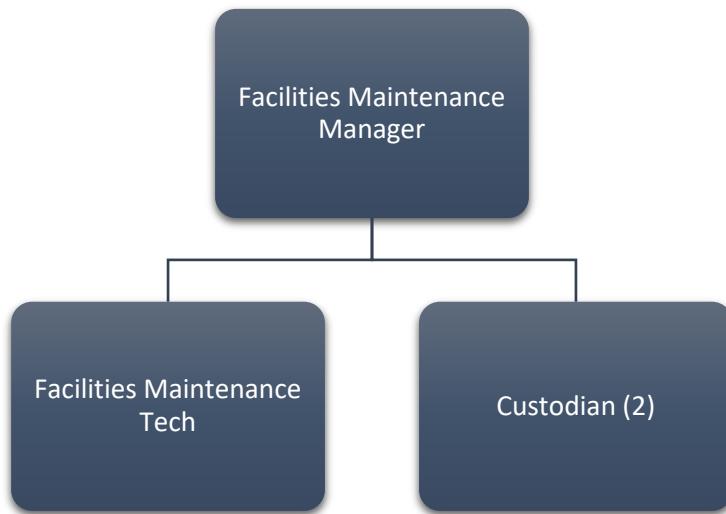
## Budget Summary

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

## Budget Package

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

# Facilities



## Position Summary

|                                | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|--------------------------------|-------------|-------------|-------------|-------------|
| Facilities Maintenance Manager | 1           | 1           | 1           | 1           |
| Facilities Maintenance Tech    | 1           | 1           | 1           | 1           |
| Lead Custodian                 | 1           | 1           | 1           | 0           |
| Custodian                      | 2           | 2           | 2           | 2           |
| Custodian (PT)                 | 3           | 1           | 1           | 0           |
| <b>Total</b>                   | <b>8</b>    | <b>6</b>    | <b>6</b>    | <b>4</b>    |

## Department Description

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

## Department Goals

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

# Facilities

## FY23 Objectives

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

## Performance Measures

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

## Accomplishments

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

## Budget Summary

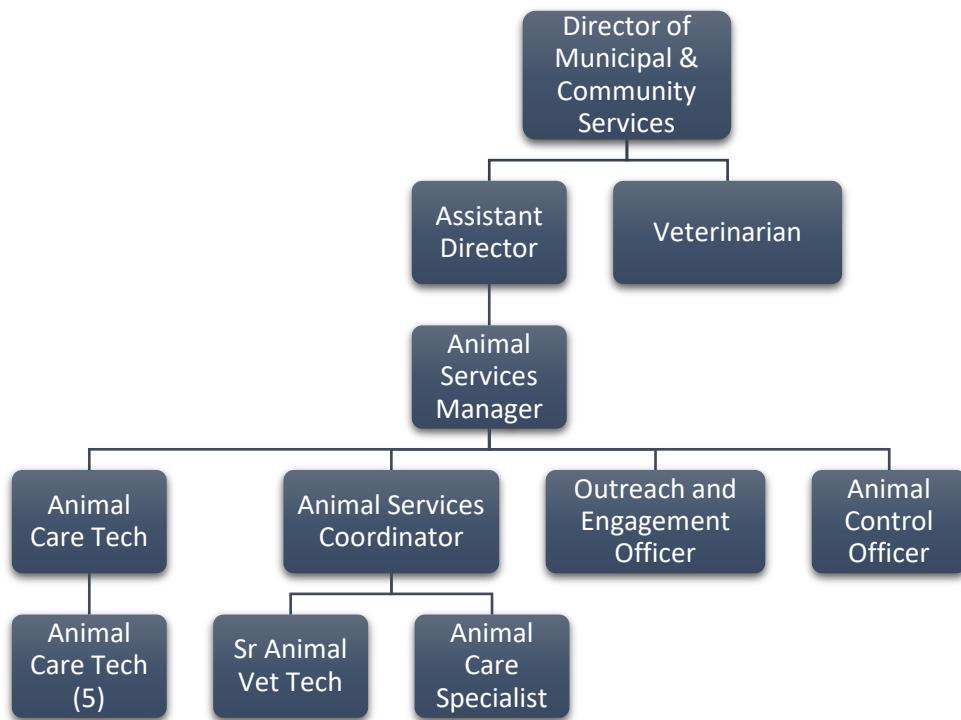
|              | FY20 Actual       | FY21 Actual         | FY22 Budget       | FY22 Projection     | FY23 Proposed       |
|--------------|-------------------|---------------------|-------------------|---------------------|---------------------|
| Personnel    | \$ 308,413        | \$ 282,265       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

# Facilities

## Budget Package

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

# Animal Services



# Animal Services

## Position Summary

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

## Department Description

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

# Animal Services

## Department Goals

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

## FY23 Objectives

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

## Performance Measures

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

\* FY22 totals lack two months of data

# Animal Services

## Accomplishments

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

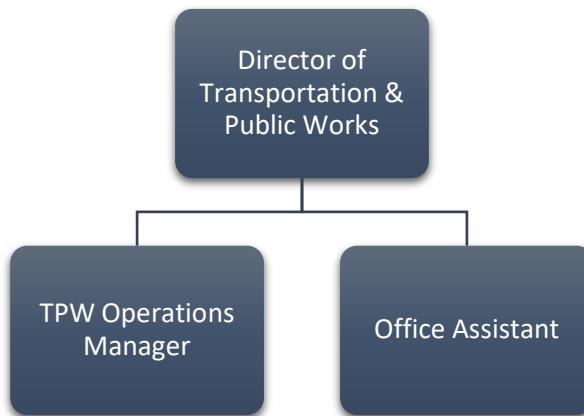
## Budget Summary

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

## Budget Package

| <b>Description</b> | <b>Ongoing</b> | <b>One-Time</b> | <b>Total</b>   |
|--------------------|----------------|-----------------|----------------|
| Outdoor Furniture  | \$0            | \$4,350         | \$4,350        |
| <b>Total</b>       | <b>\$0</b>     | <b>\$4,350</b>  | <b>\$4,350</b> |

# TPW Administration



## Position Summary

|                        | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|------------------------|-------------|-------------|-------------|-------------|
| Director of TPW        | 1           | 1           | 1           | 1           |
| TPW Operations Manager | 1           | 1           | 1           | 1           |
| Office Assistant       | 1           | 1           | 1           | 1           |
| TPW Coordinator        | 1           | 0           | 0           | 0           |
| <b>Total</b>           | <b>4</b>    | <b>3</b>    | <b>3</b>    | <b>3</b>    |

## Department Description

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

## Department Goals

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

# TPW Administration

## FY23 Objectives

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

## Performance Measures

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

## Accomplishments

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

## Budget Summary

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

# TPW Field Services



## Position Summary

|                    | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|--------------------|-------------|-------------|-------------|-------------|
| Field Service Tech | 1           | 1           | 1           | 1           |
| <b>Total</b>       | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |

## Department Description

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

## Department Goals

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

# TPW Field Services

## FY23 Objectives

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

## Performance Measures

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

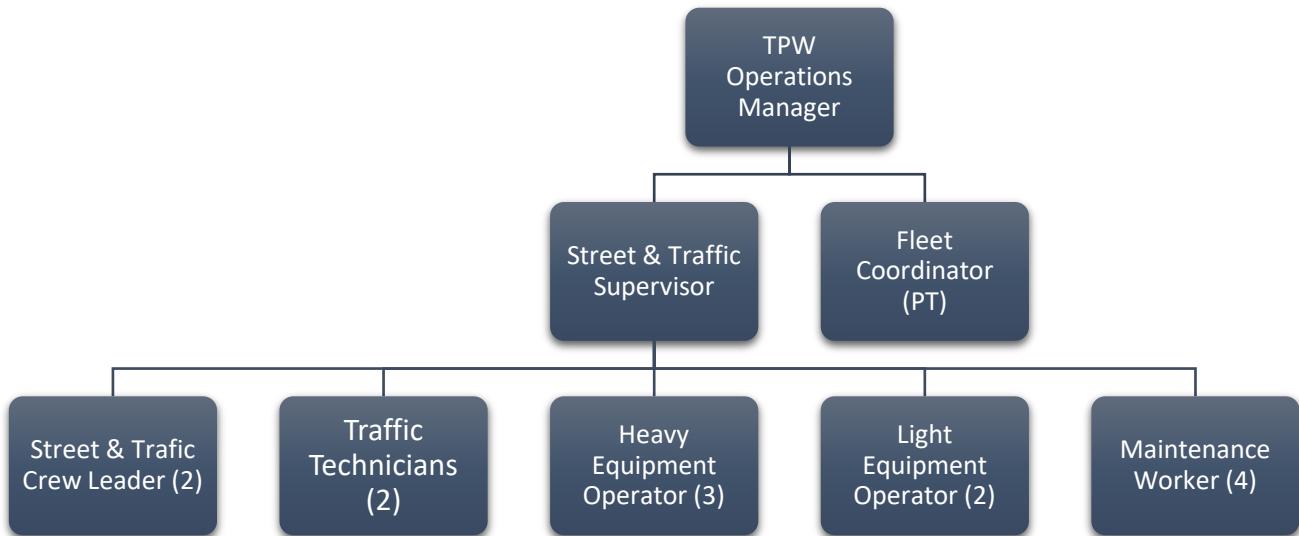
## Accomplishments

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

## Budget Summary

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

# TPW – Streets & Traffic



## Position Summary

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

## Department Description

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

## Department Goals

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

## FY23 Objectives

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

## Performance Measures

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

## Accomplishments

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

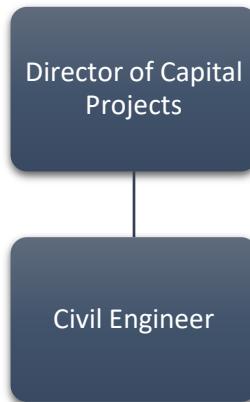
## Budget Summary

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

## Budget Package

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

# Capital Projects



## Position Summary

|  | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|--|-------------|-------------|-------------|-------------|
| Director of Capital Improvement Projects | 1           | 1           | 1           | 1           |
| Civil Engineer                           | 1           | 1           | 1           | 1           |
| <b>Total</b>                             | <b>2</b>    | <b>2</b>    | <b>2</b>    | <b>2</b>    |

## Department Description

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

## Department Goals

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

# Capital Projects

## FY23 Objectives

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

## Accomplishments

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

## Budget Summary

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

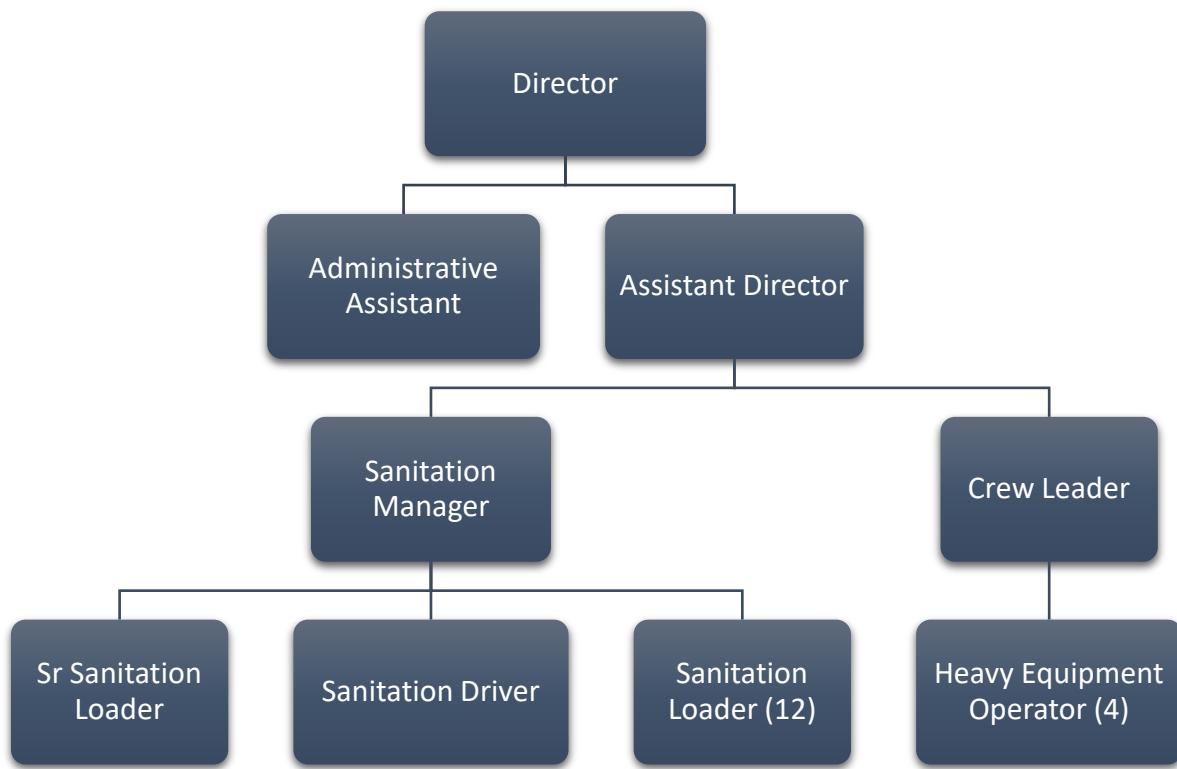
# Solid Waste Fund



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

# Solid Waste Fund

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



## Position Summary

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

## **Department Description**

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

## **Department Goals**

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

## **FY23 Objectives**

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

## **Performance Measures**

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

\* Ice storm created extra brush

\*\*Two months of data remaining in FY22

## Accomplishments

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

## Budget Summary

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

## Budget Package

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

# Special Revenue Funds



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

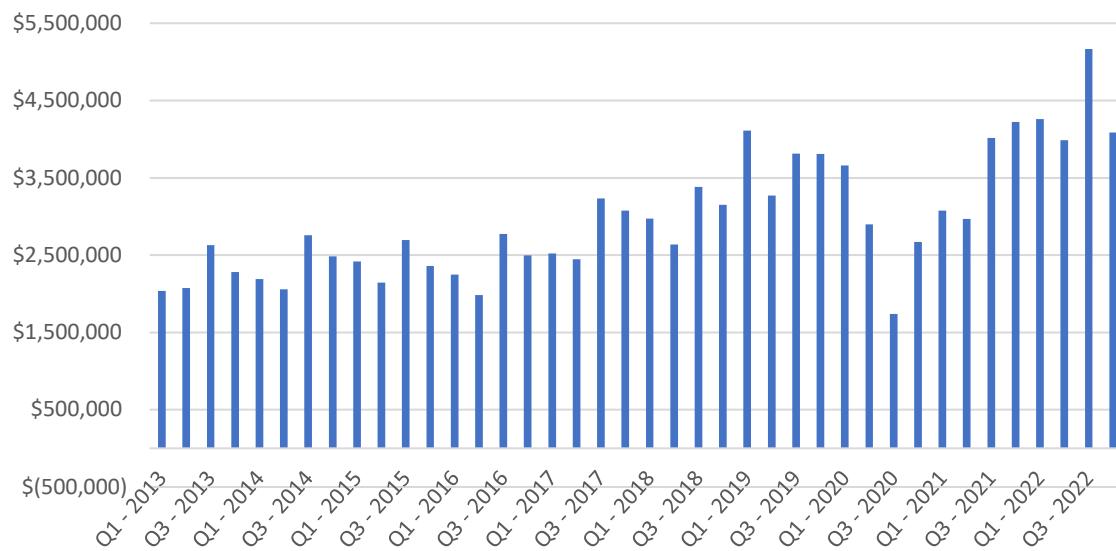
# Hotel Motel Tax Fund

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

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

# Hotel Motel Tax Revenue

## Historical Quarterly Hotel/Motel Taxable Receipts



## Historical Quarterly Hotel/Motel Taxable Receipts Crosstabs

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



## **Position Summary**

|                            | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|----------------------------|-------------|-------------|-------------|-------------|
| Special Events Manager     | 0           | 1           | 1           | 1           |
| Special Events Coordinator | 2           | 1           | 2           | 1           |
| <b>Total</b>               | <b>2</b>    | <b>2</b>    | <b>3</b>    | <b>2</b>    |

## **Department Description**

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

## **Department Goals**

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

## **FY23 Objectives**

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

## **Performance Measures**

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

## **Accomplishments**

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

## **Budget Summary**

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

## **Budget Package**

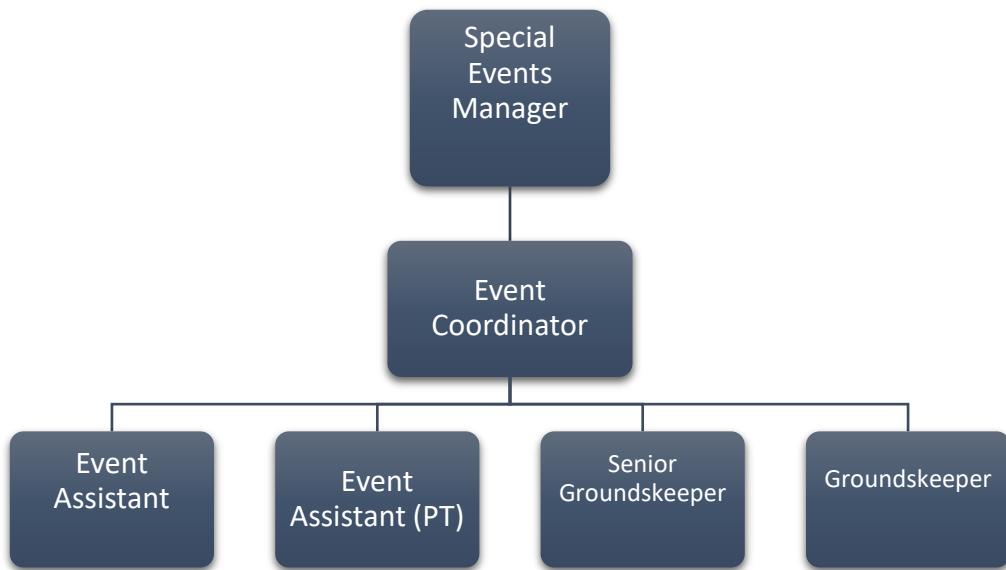
| <b>Description</b>                               | <b>Ongoing</b>  | <b>One-Time</b> | <b>Total</b>    |
|--|-----------------|-----------------|-----------------|
| Lights/installation of lighting Christmas tree   | \$40,000        | \$0             | \$40,000        |
| Projector for Movies in the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

## Chandor Gardens Fund

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

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

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



## Position Summary

|                      | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|----------------------|-------------|-------------|-------------|-------------|
| Office Assistant     | 1           | 0           | 0           | 0           |
| Event Assistant      | 0           | 1           | 1           | 1           |
| Event Assistant – PT | 2           | 1           | 1           | 1           |
| Recreation Manager   | 1           | 0           | 0           | 0           |
| Senior Groundskeeper | 1           | 1           | 1           | 1           |
| Groundskeeper        | 1           | 1           | 1           | 1           |
| Horticulturalist     | 0           | 0           | 0           | 0           |
| Gardener             | 1           | 0           | 0           | 0           |
| <b>Total</b>         | <b>7</b>    | <b>4</b>    | <b>4</b>    | <b>4</b>    |

## Department Description

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

## **Department Goals**

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

## **FY23 Objectives**

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

## **Performance Measures**

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

## Accomplishments

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

## Budget Summary

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

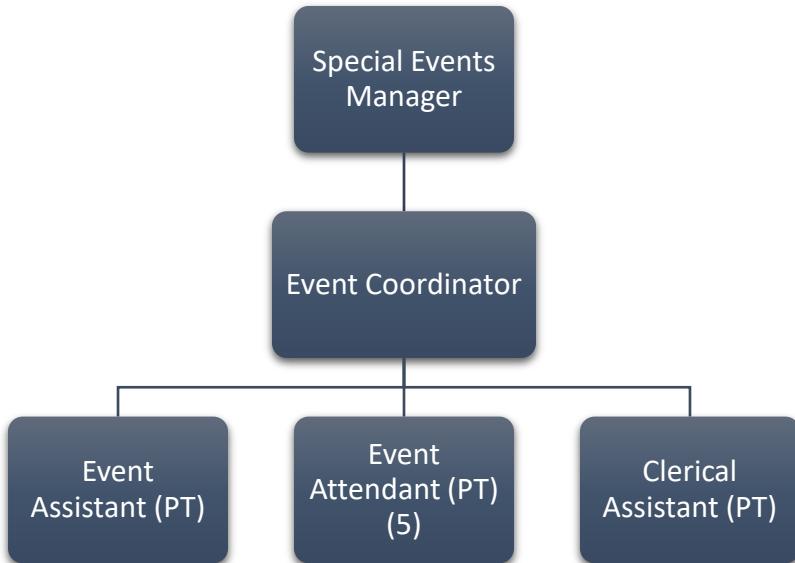
## Budget Package

| <b>Description</b>                    | <b>Ongoing</b> | <b>One-Time</b> | <b>Total</b>   |
|---------------------------------------|----------------|-----------------|----------------|
| Golf Cart rentals to shuttle visitors | \$2,000        | \$0             | \$2,000        |
| <b>Total</b>                          | <b>\$2,000</b> | <b>\$0</b>      | <b>\$2,000</b> |

# Heritage Park Fund

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

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



## **Position Summary**

|                         | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> | <b>FY23</b> |
|-------------------------|-------------|-------------|-------------|-------------|
| Event Attendant (PT)    | 6           | 5           | 5           | 5           |
| Event Assistant (PT)    | 0           | 0           | 0           | 1           |
| Clerical Assistant (PT) | 1           | 1           | 1           | 1           |
| <b>Total</b>            | <b>7</b>    | <b>6</b>    | <b>6</b>    | <b>7</b>    |

## **Department Description**

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

## **Department Goals**

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

## **FY23 Objectives**

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

## **Performance Measures**

| <b>Measure</b>                            | <b>FY20</b> | <b>FY21</b> | <b>FY22</b> |
|---|-------------|-------------|-------------|
| Available general vendor spaces per month | 380         | TBD         | 438         |
| Available food vendor spaces per month    | 15          | 15          | 15          |
| Available Farm & Ranch spaces per month   | 83          | 83          | 45          |
| Available parking spaces per month        | 157         | TBD         | 450         |

## **Accomplishments**

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

## **Budget Summary**

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

# Federal Forfeiture Fund

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

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

## State Forfeiture Fund

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

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

## PEG Fund

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

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

# Municipal Court Technology Fund

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

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

# Municipal Court Security Fund

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

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

## **Municipal Court Juvenile Case Manager Fund**

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

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

## Municipal Court Jury Fund

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

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

## Animal Shelter Fund

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

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

## Library Fund

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

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

## Permanent Library Fund

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

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

# Internal Service Fund

## Vehicle & Equipment Replacement

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

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

# General Debt Service

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

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

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

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

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

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

# General Debt Service Fund

|                                | Actual<br>FY20     | Actual<br>FY21      | Adopted<br>FY22      | Projected<br>FY22    | Proposed<br>FY23    |
|--------------------------------|--------------------|---------------------|----------------------|----------------------|---------------------|
| <b>Beginning Fund Balance</b>  | <b>\$9,366,997</b> | <b>\$ 6,012,062</b> | <b>\$ 11,742,057</b> | <b>\$ 11,742,057</b> | <b>\$16,333,348</b> |
| <b>Revenues</b>                |                    |                     |                      |                      |                     |
| Taxes - Current Property       | 4,031,389          | 4,144,627           | 4,139,930            | 4,143,579            | 4,176,426           |
| Taxes - Delinquent Property    | 25,286             | 38,748              | 21,000               | 25,635               | 21,000              |
| Taxes - Penalty & Interest     | 26,387             | 28,429              | 23,000               | 30,270               | 20,240              |
| Reimbursement - Eng Charges    | -                  | -                   | -                    | -                    | -                   |
| Miscellaneous                  | (429)              | -                   | -                    | -                    | -                   |
| Interest Income                | 171,767            | 23,004              | 30,000               | 39,711               | 55,000              |
| Net Chg In Fair Value - Invest | 21,030             | (7,510)             | -                    | -                    | -                   |
| Proceeds from Bonds/Notes      | 27,845,000         | -                   | -                    | -                    | -                   |
| Proceeds from Premium          | 3,404,797          | -                   | -                    | -                    | -                   |
| Transfer - From Inter-Fund     | 250,000            | 1,375,000           | 750,000              | 750,000              | 750,000             |
| Reimbursement from TxDOT       | -                  | 7,534,435           | 5,200,000            | 6,992,470            | 5,200,000           |
| <b>Total Revenues</b>          | <b>35,775,226</b>  | <b>13,136,733</b>   | <b>10,163,930</b>    | <b>11,981,665</b>    | <b>10,222,666</b>   |
| <b>Expenditures</b>            |                    |                     |                      |                      |                     |
| Interest                       | 1,123,819          | 1,431,740           | 1,416,719            | 1,416,719            | 1,553,171           |
| Issuance Costs                 | 229,817            | -                   | -                    | -                    | -                   |
| Fiscal Agent Fees              | 2,130              | 1,830               | 2,400                | 2,200                | 3,200               |
| Lease Purchase                 | 66,455             | 68,169              | 60,000               | 66,455               | 71,732              |
| Payment to Escrow              | 31,002,940         | -                   | -                    | -                    | -                   |
| Principle Retirement           | 6,705,000          | 5,905,000           | 5,905,000            | 5,905,000            | 7,425,000           |
| <b>Total Expenditures</b>      | <b>39,130,161</b>  | <b>7,406,739</b>    | <b>7,384,119</b>     | <b>7,390,374</b>     | <b>9,053,103</b>    |
| <b>Over/(Under)</b>            | <b>(3,354,935)</b> | <b>5,729,994</b>    | <b>2,779,811</b>     | <b>4,591,291</b>     | <b>1,169,563</b>    |
| <b>Ending Fund Balance</b>     | <b>\$6,012,062</b> | <b>\$11,742,057</b> | <b>\$ 14,521,868</b> | <b>\$ 16,333,348</b> | <b>\$17,502,911</b> |

## *Debt Issues*

### **General Obligation Refunding Bonds, Series 2014 –**

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

### **Tax Notes, Series 2016 –**

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

### **Tax Notes, Series 2017 –**

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

### **General Obligation Refunding Bonds, Series 2018 –**

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

### **General Obligation Refunding Bonds, Series 2020 –**

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

### **Certificates of Obligation Bonds, Series 2021 –**

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

#### **Annual Debt Service Requirement included in Proposed Budget**

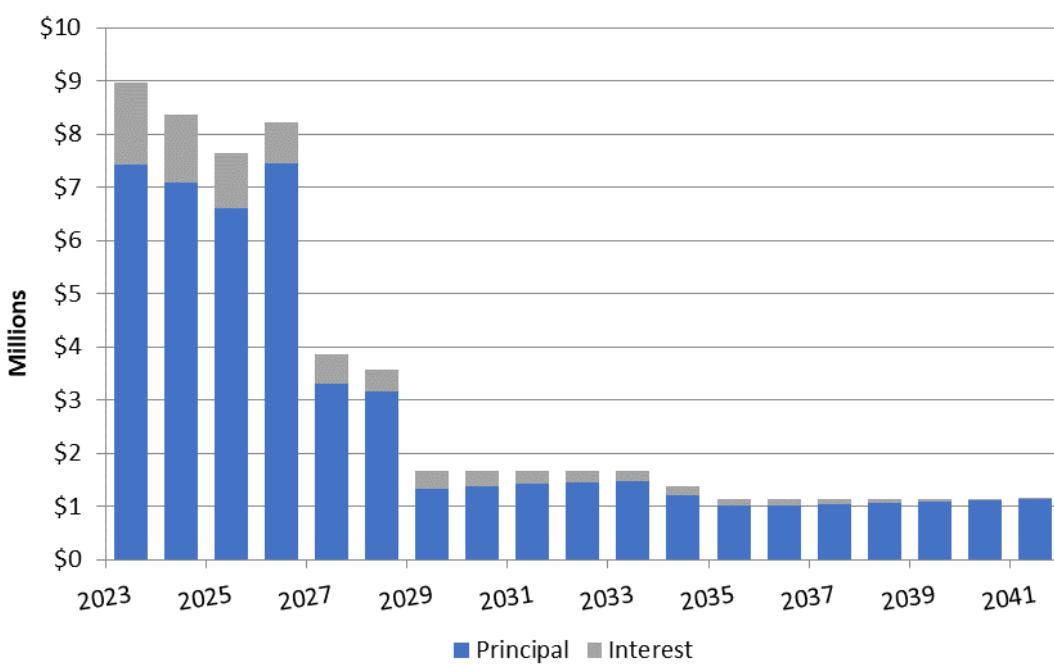
| <b>Description</b>               | <b>Principal</b> | <b>Interest</b>  | <b>Total</b>     |
|----------------------------------|------------------|------------------|------------------|
| Series 2014 G.O. Refunding Bonds | \$ 625,000       | \$ 121,538       | \$ 746,538       |
| Series 2016 Tax Notes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

#### **Current Lease Requirements**

|                                 |                     |                     |                     |
|---------------------------------|---------------------|---------------------|---------------------|
| SunTrust Energy                 | 71,732              | 9,743               | 81,476              |
| <b>Total Lease Requirements</b> | <b>71,732</b>       | <b>9,743</b>        | <b>81,476</b>       |
| <b>Total General Debt</b>       | <b>\$ 7,496,732</b> | <b>\$ 1,553,171</b> | <b>\$ 9,049,903</b> |

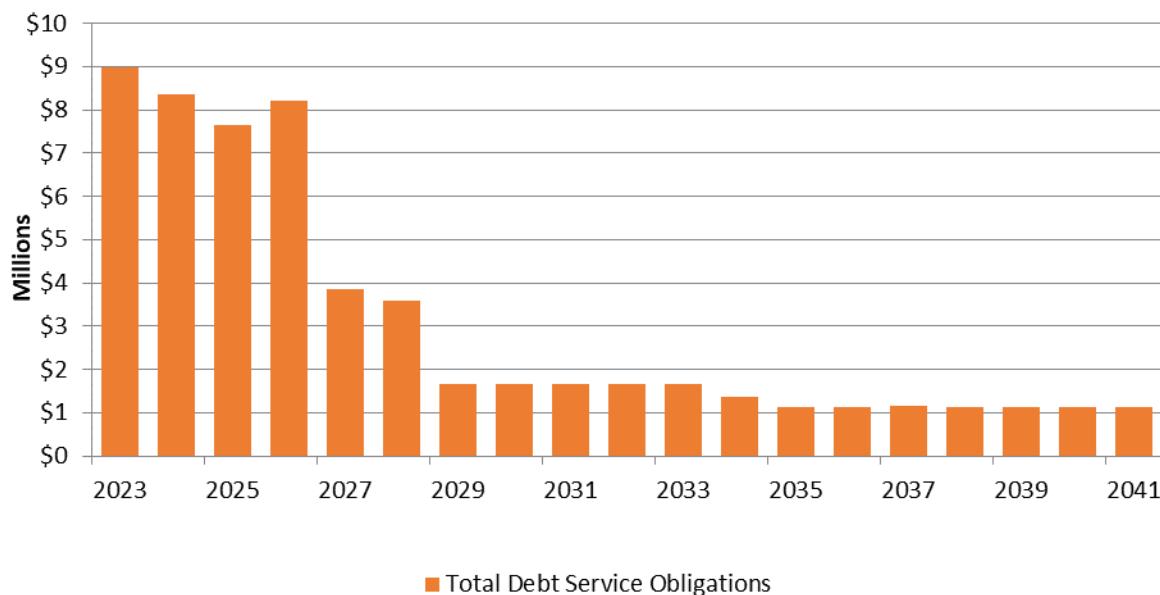
## Principal & Interest Requirements

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



## Annual Debt Services Requirement – By Issue

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



*This page left blank.*



# Capital Project Funds



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

# Operational Impact of Capital Projects

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

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

- General Fund
- Street Maintenance Fund
- Stormwater Fund

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

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

# Summary of Capital Projects

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

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

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

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

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

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

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

# General Capital Projects Fund

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

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

## TIRZ Fund

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

|                               | Actual<br>FY20            | Actual<br>FY21            | Adopted<br>FY22          | Projected<br>FY22         | Proposed<br>FY23          |
|-------------------------------|---------------------------|---------------------------|--------------------------|---------------------------|---------------------------|
| <b>Beginning Fund Balance</b> | <b>\$2,594,943</b>        | <b>\$1,118,809</b>        | <b>\$1,345,975</b>       | <b>\$1,345,975</b>        | <b>\$1,720,911</b>        |
| <b>Revenues</b>               |                           |                           |                          |                           |                           |
| Property Tax Revenue          | 264,850                   | 481,966                   | 601,084                  | 556,055                   | 739,316                   |
| Parker Co Hospital District   | 37,567                    | 42,799                    | 41,500                   | 47,527                    | 52,000                    |
| Interest Income               | 38,588                    | 1,080                     | 1,300                    | 5,790                     | 10,300                    |
| <b>Total Revenues</b>         | <b>341,005</b>            | <b>525,845</b>            | <b>643,884</b>           | <b>609,372</b>            | <b>801,616</b>            |
| <b>Expenditures</b>           |                           |                           |                          |                           |                           |
| Administration                | -                         | 8,080                     | -                        | -                         | 250,000                   |
| Projects                      |                           |                           |                          |                           |                           |
| Unallocated                   |                           |                           |                          |                           |                           |
| BB Fielder Extension          | 1,742,274                 | -                         | -                        | -                         | -                         |
| South Bowie Extension         | 991                       | -                         | -                        | -                         | -                         |
| I-20 Ramps at Bethel          | 73,874                    | 89,949                    | 135,636                  | 135,636                   | -                         |
| Downtown Bypass               | -                         | 200,650                   | 1,598,850                | 98,800                    | -                         |
| <b>Total Expenditures</b>     | <b>1,817,139</b>          | <b>298,680</b>            | <b>1,734,486</b>         | <b>234,436</b>            | <b>250,000</b>            |
| <b>Over/(Under)</b>           | <b>(1,476,134)</b>        | <b>227,166</b>            | <b>(1,090,602)</b>       | <b>374,936</b>            | <b>551,616</b>            |
| <b>Ending Fund Balance</b>    | <b><u>\$1,118,809</u></b> | <b><u>\$1,345,975</u></b> | <b><u>\$ 255,373</u></b> | <b><u>\$1,720,911</u></b> | <b><u>\$2,272,527</u></b> |

## Stormwater Fund

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

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

## Stormwater Fund—Outstanding Debt

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

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

# Park Dedication Fund

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

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

# Street Maintenance Fund

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

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

# Roadway Impact Fund

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

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

## CLFRF (ARPA) Capital Fund

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

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

*This page left blank.*



# APPENDIX

# Decision Package

## General Fund

### Department : City Administration

| <b>Program</b>                            | <b>Ongoing</b> | <b>One-time</b> |
|---|----------------|-----------------|
| Health Physicals for Executive Management | 5,000          | -               |
| <b>City Administration Subtotal</b>       | <b>5,000</b>   | <b>0</b>        |

### Department : Development & Neighborhood Services

| <b>Program</b>                                 | <b>Ongoing</b> | <b>One-time</b> |
|--|----------------|-----------------|
| Building Inspection Services                   | -              | 50,000          |
| Plan Review Services                           | -              | 50,000          |
| <b>Development &amp; Neighborhood Services</b> | <b>-</b>       | <b>100,000</b>  |
| <b>Subtotal</b>                                |                |                 |

### Department : Economic Development

| <b>Program</b>                       | <b>Ongoing</b> | <b>One-time</b> |
|--------------------------------------|----------------|-----------------|
| Downtown Weatherford Inc.            | 150,000        | -               |
| <b>Economic Development Subtotal</b> | <b>150,000</b> | <b>-</b>        |

### Department : Emergency Management

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

### Department : Finance

| <b>Program</b>          | <b>Ongoing</b> | <b>One-time</b> |
|-------------------------|----------------|-----------------|
| Education Reimbursement | -              | 8,000           |
| <b>Finance Subtotal</b> | <b>0</b>       | <b>8,000</b>    |

### Department : Fire

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

## General Fund

### Department : Human Resources

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

### Department : Information Technology

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

### Department : Library

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

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

| Program  | Ongoing  | One-time     |
|--|----------|--------------|
| Outdoor Furniture  | -        | 4,350        |
| <b>Municipal &amp; Community Services - Animal Services Subtotal</b> | <b>-</b> | <b>4,350</b> |

### Department : Parks and Properties - Facilities

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

## General Fund

### Department : Parks and Recreation

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

### Department : Police

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

### Department : Transportation & Public Works

| <b>Program</b>                                  | <b>Ongoing</b> | <b>One-time</b> |
|---|----------------|-----------------|
| Two snow plow attachments for two work trucks   | -              | 23,000          |
| Street material and concrete improvements       | -              | 150,000         |
| Traffic Sign Material                           | 15,000         | -               |
| Street Sign Maintenance                         | 25,000         | -               |
| Rental for TPW warehouse/storage facility       | 10,000         | -               |
| <b>Transportation and Public Works Subtotal</b> | <b>50,000</b>  | <b>173,000</b>  |

|                           |                |                |
|---------------------------|----------------|----------------|
| <b>General Fund Total</b> | <b>598,973</b> | <b>577,395</b> |
|---------------------------|----------------|----------------|

## Chandor Gardens

| Program                               | Ongoing      | One-time |
|---------------------------------------|--------------|----------|
| Golf cart rentals to shuttle visitors | 2,000        | -        |
| <b>Chandor Total</b>                  | <b>2,000</b> | <b>-</b> |

## Special Events

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

## Library

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

## Solid Waste

| Program                    | Ongoing       | One-time      |
|----------------------------|---------------|---------------|
| COSI - Waste Disposal Fees | 60,000        | -             |
| Recycling Carts            | -             | 16,000        |
| <b>Solid Waste Total</b>   | <b>60,000</b> | <b>16,000</b> |

## Vehicle/Equipment Replacement

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

# Financial Management Policy Statement

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

**The benefits of a financial policy are:**

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

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

**The following are the fiscal objectives of this policy:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

without conducting an analysis to determine the community's ability to support additional debt service payments.

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

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

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

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

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

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

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

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

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

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

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

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Infrastructure:** The underlying permanent foundation or basic framework.

**Interest and Sinking Fund:** See Debt Service Fund.

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

**Interfund Transfer:** Amounts transferred from one fund to another.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF WEATHERFORD

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

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

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

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet   | Amount/Rate      |
|------|---|------------------|
| 8.   | <b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.  | \$ 2,908,757,280 |
| 9.   | <b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>  | \$ 0             |
| 10.  | <b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> <li><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 1,215,468</li> <li><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 8,561,403</li> <li><b>C. Value loss.</b> Add A and B.<sup>6</sup></li> </ul>  | \$ 9,776,871     |
| 11.  | <b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <ul style="list-style-type: none"> <li><b>A. 2021 market value:</b>..... \$ 322,954</li> <li><b>B. 2022 productivity or special appraised value:</b>..... - \$ 614</li> <li><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></li> </ul>   | \$ 322,340       |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.  | \$ 10,099,211    |
| 13.  | <b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.   | \$ 122,493,343   |
| 14.  | <b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.  | \$ 2,776,164,726 |
| 15.  | <b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.  | \$ 12,717,610    |
| 16.  | <b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>  | \$ 39,863        |
| 17.  | <b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>   | \$ 12,757,473    |
| 18.  | <b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <ul style="list-style-type: none"> <li><b>A. Certified values:</b>..... \$ 3,655,897,462</li> <li><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: .....</li> <li><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</li> <li><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> .....</li> <li><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</li> </ul> | \$ 3,531,197,350 |

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

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

## SECTION 2: Voter-Approval Tax Rate

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

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

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

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

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

<sup>14</sup> Tex. Tax Code § 26.01(c)

<sup>15</sup> Tex. Tax Code § 26.01(d)

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

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

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

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

<sup>20</sup> Tex. Tax Code § 26.04(c)

<sup>21</sup> Tex. Tax Code § 26.04(d)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

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

<sup>38</sup> Tex. Tax Code § 26.045(i)

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

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

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

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

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

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

## SECTION 6: De Minimis Rate

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.456344 /\$100

As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ 0.566353 /\$100

As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67

**De minimis rate.** ..... \$ 0.480314 /\$100

If applicable, enter the 2022 de minimis rate from Line 72.

## SECTION 9: Taxing Unit Representative Name and Signature

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

**print here** 

Printed Name of Taxing Unit Representative

**sign here** 

Taxing Unit Representative

Date

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

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

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

*This page left blank.*

