



# CITY BUDGET

FISCAL YEAR 2025

City of Weatherford, Texas  
FY25 Adopted Budget



WeatherfordTX.gov

# **City of Weatherford**

## **Fiscal Year 2024-2025**

### **Budget Cover Page**

#### **September 10, 2024**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$141,965, which is a 0.95 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$242,112.

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

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

**AGAINST:** N/A

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

**ABSENT:** Mayor Pro Tem Heidi Wilder, Council Member Matt Ticzkus

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

	<b>2024-2025</b>	<b>2023-2024</b>
Property Tax Rate:	\$0.398420/100	\$0.399000/100
No-New-Revenue Tax Rate:	\$0.398420/100	\$0.371461/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.293981/100	\$0.258855/100
Voter-Approval Tax Rate:	\$0.504780/100	\$0.526135/100
Debt Rate:	\$0.099620/100	\$0.095500/100

Total debt obligation for City of Weatherford secured by property taxes: \$62,244,650

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# INTRODUCTION





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# Welcome to Weatherford, Texas

The City of Weatherford, incorporated in 1858, adopted its original charter and became a home-rule city in 1918. Located 25 miles west of Fort Worth, Weatherford serves as the seat of Parker County. Weatherford occupies a land area of 28.95 square miles and includes an estimated population of 36,251 (2022 est. from the Census Bureau).

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

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

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



# City Council



**Mayor**  
*Paul Paschall*



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



**Place 2**  
*Zack Smith*



**Place 3**  
*Matt Ticzkus*



**Place 4**  
*Luke Williams*

## City Administration/Appointed Officials

James Hotopp	City Manager
Lance Arnold	Assistant City Manager/Chief of Police
Brad Burnett	Assistant City Manager
Dawn Brooks	Chief Financial Officer
Diana Allen	Director, Human Resources
Amy Borders	Director, Communications & Marketing
Dustin Deel	Director, Municipal & Community Services
Kaleb Kentner	Director, Development & Neighborhood Services
Jaycob Kirkpatrick	Director, Parks & Recreation
Chad Marbut	Director, Public Works
Andrea McDonald	City Secretary
Jonathan Peacock	Fire Chief
Erin Spicer	Director, Library Services
Kiason Turner	Director, Information Technology



City Council and City Administration at the Grand Opening of Pickleball Courts @ Love Street Park, May 9<sup>th</sup>, 2024.



# Weatherford Facts & Figures

City Government		Demographic (Census Bureau)	
Year Founded	1855	<b>Population Totals</b>	
Incorporated	1858	2000	19,000
Charter Adopted	1918	2010	25,250
Form of Government	Council-Manager	2020	30,854
		2023	38,109
<b>Physiographic</b>		Change since 2010	
Land Area (sq. mi.)	28.95	50.93%	
Long/Lat Range	32.759 ° N / 97.797° W	<b>By Sex (2023)</b>	
Public Parkland		Male/Female	51.3%/48.7%
City Parks: <i>Cartwright, Cherry, Holland Lake, Marshal, McGratton, Miller, Love Street, Soldier Springs</i>		<b>By Race/Ethnicity (2023)</b>	
Trails: <i>Town Creek Hike &amp; Bike Trail, Boardwalk</i>		White, non-Hispanic	79.10%
<b>Lake Weatherford</b>		Hispanic or Latino	13.60%
Pool Elevation (ft.)	896	Black	2.80%
Surface Area (acres)	1,158	Other	4.50%
Maximum Depth (ft.)	39	<b>Age Distribution (years)</b>	
<b>Weather</b>		0-4	5.70%
Average Annual Precipitation	35.77 in.	5-17	22.10%
Avg Annual Low Temperature	51° F	18-64	53.90%
Avg Annual High Temperature	75° F	65+	18.30%
Record High (Jun 1980)	119° F	<b>Income (2023)</b>	
Record Low (Dec 1989)	-10° F	Median Household	\$78,765
		Below Poverty Level	8.80%
		<b>Other (2023)</b>	
		Households	12,336
		Persons per Household	2.49

<b>Education</b>		<b>Economic</b>	
<b>Weatherford ISD Enrollment (2023)</b>		<b>Business &amp; Retail</b>	
Pre K-6	3,878	Avg # of monthly Sales Tax Payers (24 mos.)	4,725
7-8	1,852	2022 Sales Tax Remitted	\$21.493m
9-12	2,525	Increase/Decrease from 2022	3.10%
<b>Weatherford College Enrollment</b>		Retail sales tax per capita	\$563.99
Total Enrollment	5,445	<b>Housing</b>	
Male/Female (%)	36%/64%	Median Market value, owner-occupied home	\$318,684
<b>Educational Attainment (25 years and older)</b>		Single-Family Building Permits (October 2022—September 2023)	91
High School Graduates	90.90%	Single-Family Building Permits (October 2023—July 2024)	104
Bachelor's Degree or Higher	28.30%	<b>Tourism</b>	
<b>Employment</b>		Hotels and Beds & Breakfasts	28
Civilian Labor Force	15,749	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>	
<b>Unemployment Rate</b>		Special Events: <i>Weatherford Blooms, Sheriff's Posse Rodeo, Peach Festival, Hometown Heritage, Stampede, Christmas on the Square</i>	
Average Annual	3.30%		
<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		



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Weatherford  
Texas**

For the Fiscal Year Beginning

**October 01, 2023**

*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, 2023. 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.

# BUDGET OVERVIEW





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# City Manager's Adopted Budget Message

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

I am pleased to present the FY25 budget proposal for the City of Weatherford, covering operations from October 1, 2024, through September 30, 2025. This budget has been carefully crafted to address our community's evolving needs while maintaining fiscal responsibility.

### **Purpose of the Budget**

This adopted budget serves as the Annual Operating Plan for the City of Weatherford, setting the foundation for our fiscal year 2025. It goes beyond mere numbers, establishing service levels, allocating municipal resources, and providing a comprehensive operational and planning framework. At its core, this budget embodies our community's values, priorities, and aspirations.

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

For the coming weeks, the Council and staff will engage in thorough deliberations on FY25 appropriations and funding priorities. We encourage active citizen participation in this process, with two public hearings scheduled: August 27<sup>th</sup> for the proposed FY25 budget and September 10<sup>th</sup> for the FY25 property tax rate. The final adopted budget is slated for Council approval on September 10, 2024.

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

In response to demographic shifts, we've prioritized succession planning to address the wave of retirements experienced in recent years. These strategic actions reflect our commitment to Weatherford's sustainable growth and financial stability.

The FY25 budget builds upon these accomplishments while preparing for future challenges. It addresses immediate needs while laying the groundwork for significant capital improvements on the horizon. Key focus areas include infrastructure modernization, technology enhancements, and initiatives to boost economic development and community resilience.

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

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

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

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

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

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

The FY25 budget before you is a reflection of this mission and these values. It represents our unwavering commitment to allocating every dollar towards building and sustaining a strong, vibrant community. From infrastructure improvements to social programs, from public safety enhancements to economic development initiatives, each budgetary decision has been made with the goal of fostering a Weatherford where all can thrive.

As we look to the future, this budget serves not just as a financial document, but as a roadmap for realizing our collective aspirations. It embodies our pledge to continue building a community that is resilient and poised for sustainable growth in the years to come.

### **Economic Overview**

The past year has seen significant economic shifts. While we've experienced continued growth, there are signs of economic headwinds that require careful consideration:

**Inflation:** While inflation has moderated from its peak in 2022, it remains above the Federal Reserve's 2% target. As of early 2024, the annual inflation rate is around 3-4%. This impacts our budget in several ways:

- We've had to account for higher costs in materials, supplies, and services.
- Employee compensation adjustments are necessary to keep pace with the cost of living.
- It affects our citizens' purchasing power, potentially impacting sales tax revenues.

**Interest Rates:** The Federal Reserve has maintained higher interest rates to combat inflation. As of July 2024, the federal funds rate is around 5.25% - 5.50%. This affects our budget in the following ways:

- Higher borrowing costs for any new debt issuances or variable rate debt.
- Higher returns on the city's investments or cash reserves.
- Possible impacts on economic growth and development within the city, which could affect tax revenues.

**Labor Market:** The job market remains competitive, with unemployment rates staying low (around 3-4% nationally). For Weatherford, this means:

- We need to offer competitive salaries and benefits to attract and retain quality staff.
- There may be increased costs associated with recruitment and training.
- We're investing in employee development programs to improve retention.

**Housing Market:** Higher mortgage rates have led to a cooling in the housing market. In Weatherford, we've observed:

- A slowdown in new construction, which could impact future property tax growth.
- Stabilizing home prices, which may affect property valuations.
- Increased demand for affordable housing options.

**Consumer Spending:** Despite inflationary pressures, consumer spending has remained relatively strong. For Weatherford, this translates to:

- Stable sales tax revenues, though we remain cautious in our projections.
- Continued support for local businesses, which is crucial for our economic health.
- Potential for new retail developments, which could boost future revenues.

## **Budget Overview**

For FY25, the City's budget proposal maintains fiscal balance while reinforcing our commitment to core services, infrastructure maintenance, and facility improvements, aligning with the City Council's strategic priorities. The total budgeted expenditures for all funds of the City of Weatherford for FY25 amount to \$75,612,076. The allocations, by fund type, are as follows:

Fund	Adopted Budget	% of Total
General Fund	\$ 53,509,146	71%
Debt Service Fund	8,908,057	12%
Special Revenue Funds	4,156,020	6%
Capital Projects Funds	4,050,000	5%
Solid Waste Fund	3,995,242	5%
Stormwater Utility Fund	993,611	1%
Total Budget	\$ 75,612,076	100%

The General Fund, which serves as the city's primary operating fund, has adopted expenditures of \$53,509,146 for the upcoming fiscal year. This represents a 3% increase from the previous year's budget. The modest growth reflects careful planning to address inflation, planned expansion in services, and targeted investments in our community's future.

The FY25 budget proposal incorporates the guidance and direction provided by the City Council for the short-term goals that were identified at the annual City Council retreat, held in May. Those short-term goals include:

- Police Department Enhancement: Implementing a strategic reorganization following high-level retirements, introducing lieutenant rank (four positions), promoting Commanders to Assistant Chiefs (two positions), and adding two patrol officers to improve public safety and operational efficiency, all resulting in an overall savings for the department.

- Fire Department Enhancement: Continuing efforts are underway to add Fire personnel with the aim of establishing a double company at Fire Station 1. This expansion is designed to bolster emergency response capabilities and enhance overall public safety.
- Park Amenities Renovation: There is an urgent requirement to replace existing park amenities. This initiative is essential for maintaining safe, functional, and enjoyable recreational spaces for community use.
- Animal Shelter Upgrade: The current Animal Shelter facilities need significant improvements to address their existing condition and enhance overall operations.

### **Budget Process Methodology**

The FY25 budget process builds upon the successful framework established in previous years, while introducing refinements to enhance efficiency and transparency. As in FY24, departments were instructed to submit line-item budgets maintaining operational costs at current levels. Any requests for additional funding were required to be submitted separately, accompanied by detailed justifications and prioritized rankings.

The Finance Department conducted thorough reviews of both line-item budgets and supplemental requests, engaging in in-depth discussions with department representatives. These reviews were then elevated to Assistant City Managers for further scrutiny and strategic alignment.

Following these comprehensive reviews, approved supplemental requests were presented to the City Manager for final consideration. The City Manager's recommendations were then compiled into the proposed budget document now before the Council.

This process allows us to maintain fiscal discipline while still providing opportunities for strategic growth and improvement in our services to the Weatherford community.

### **Budget Highlights**

**Property Tax:** The adopted rate, equal to the No-New-Revenue rate, of \$0.39842 per \$100 valuation is a 0.15% decrease from the previous year.

This rate:

- Maintains our commitment to having one of the lowest tax rates in the region.
- Provides some relief to property owners facing higher valuations.
- Still allows for increased revenue due to new property additions and increased valuations.

**Sales Tax:** The projected \$21.8 million in sales tax revenue represents:

- A moderate 4.3% increase over FY24, accounting for both new retail developments and potential economic uncertainties.
- Continued strong performance of our retail sector.
- The maintenance of a \$2 million buffer between projected receipts and the amount relied upon for ongoing operations, providing fiscal stability.

**Capital Projects:** The 5% allocation to capital projects includes:

- Road improvements, including repaving projects and intersection upgrades.
- Parks enhancements.
- Library facility enhancements
- Initial planning for improvements to the Animal Shelter.

**Public Safety:** The enhancement of public safety initiatives include:

- A reorganization of the Police Department to add a Lieutenant rank and 2 new Police Officers with the elimination of two high ranking positions, putting more boots on the ground.
- The addition of a new K9 unit to the Police Department.
- 3 new firefighter/paramedics to improve emergency response times.
- Associated equipment and training costs for these new positions.

**Economic Development:** Increased funding for economic development initiatives includes:

- Enhanced marketing efforts to attract new businesses.
- Expansion of small business support programs.

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

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

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

- The vacant Assistant City Manager position will be reactivated, primarily to oversee Utilities, funded through the administrative charges to Utilities fund.
- As part of the planned retirement of an Assistant City Manager in the second half of the fiscal year, the Finance Department will undergo a reorganization, shifting funds from City Administration to create an Accounting Manager position and elevate the Budget Coordinator role to Budget Manager, both of whom will oversee daily operations.
- The Development & Neighborhood Services department will gain a new administrative position to support its functions.

This more detailed breakdown provides a comprehensive view of the economic factors influencing our budget decisions and the specific initiatives we're undertaking in FY25. Each of these elements plays a crucial role in our overall strategy to maintain Weatherford's financial health while providing high-quality services to our citizens.

### **Looking Forward**

While this budget proposal sets forth an ambitious agenda, we recognize that our work is far from complete. Weatherford continues to experience rapid growth, presenting both opportunities and challenges. As city officials, our foremost priority remains ensuring consistent, high-quality services that our residents have come to expect and deserve.

Our dedicated staff has worked tirelessly to deliver effective and efficient government programs and services. This budget proposal reflects their efforts by providing the necessary funding to maintain and enhance departmental operations. It also demonstrates our ongoing commitment to public safety by funding additional critical positions, building upon last year's expansion.

Moreover, this budget maintains our strategic advantages: a competitive tax rate, conservative sales tax projections, and steadfast fiscal discipline. These principles have served Weatherford well and will continue to guide our financial decisions as we navigate the complexities of a growing city.

I extend my heartfelt gratitude to each department director and their teams who contributed countless hours to the preparation of this budget. Their expertise, dedication, and innovative thinking are the driving forces behind Weatherford's success. Special recognition goes to Assistant City Managers Brad Burnett and Lance Arnold for their invaluable guidance and support throughout this process. I also want to acknowledge our finance team for their meticulous work in assembling this comprehensive budget document.

The City of Weatherford has made remarkable strides in the current fiscal year, setting new benchmarks for municipal service and fiscal management. With the continued leadership of the City Council and the unwavering commitment of our staff, I am confident that we will build upon these achievements.

This budget represents our roadmap for the coming year - a plan that balances fiscal responsibility with strategic investments in our community's future. It reflects our commitment to providing outstanding services at the best possible value for our citizens.

We respectfully submit this FY25 budget for your consideration and look forward to working with the Council to refine and implement this vision for Weatherford's continued prosperity.

Sincerely,



James Hotopp, City Manager



# How to Read this Document

This document is designed to take the reader through the City's complete FY25 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 14-74 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 75-156 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 157-204. 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 FY25.

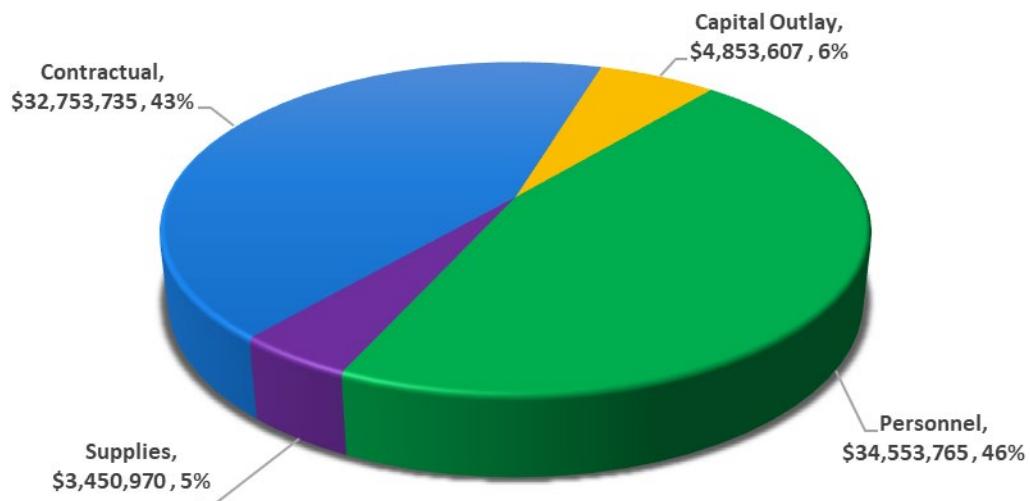
## Budget-in-Brief

### City Wide Staffing

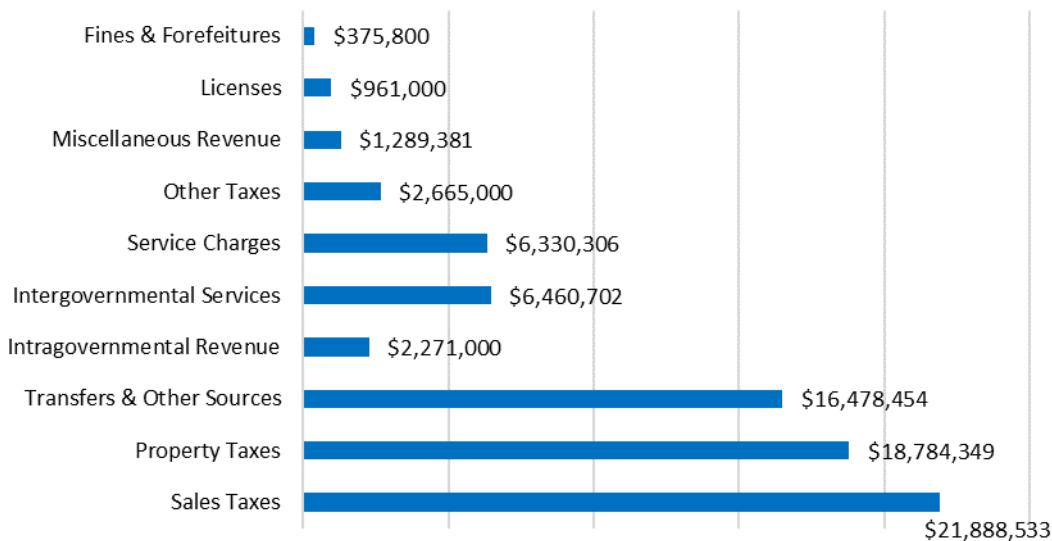
Service Area	Personnel Budget	# of Positions	% of Total
Organizational Management	\$ 3,009,600	23	8.71%
Asset Management	1,431,500	12	4.14%
Total Internal Services	4,441,100	35	12.85%
Total Growth & Development	2,104,770	19	6.09%
Total Infrastructure	1,526,300	20	4.42%
Total Community Quality	5,033,600	70	14.57%
Total Public Safety	21,447,995	186	62.07%
Total External Services	30,112,665	295	87.15%
<b>Total City-Wide</b>	<b>\$ 34,553,765</b>	<b>330</b>	

# Budget-in-Brief (continued)

## Expenditure Summary



## Revenue Summary





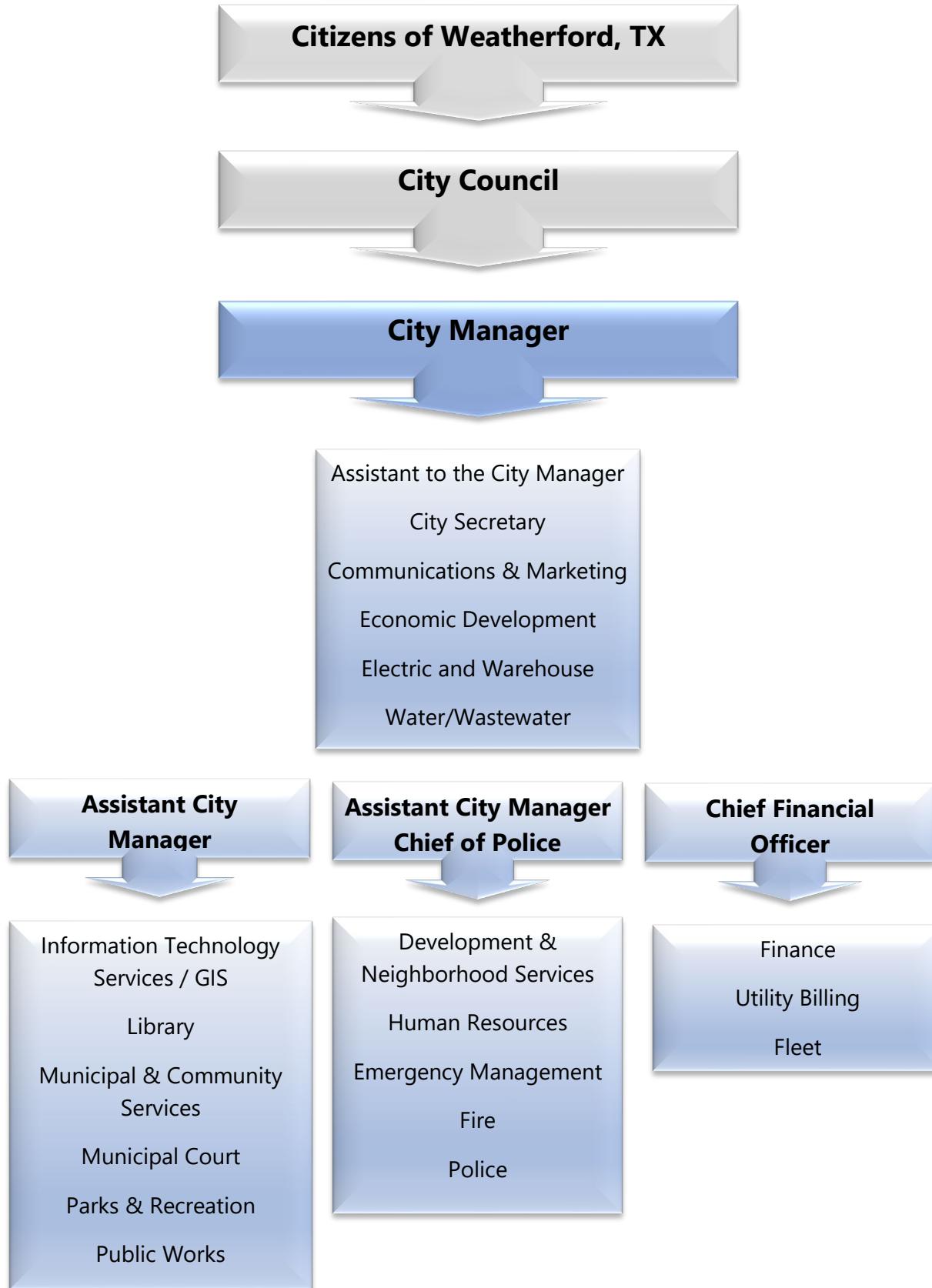
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# Fund Structure



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

# Organizational Structure



# Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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 is used to account for projects related to drainage and stormwater management. It is financed through the stormwater fee levied on all properties inside City limits.

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

\* The above are all appropriated funds.

# Fund Descriptions

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

# Fund Descriptions

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



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# Combined Budget Summary - All Funds

## Total Budgeted Resources

	FY23 Actuals	FY24 Budget	FY24 Estimate	FY25 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 57,992,838</b>	<b>\$ 59,890,423</b>	<b>\$ 59,890,423</b>	<b>\$ 63,217,520</b>
<b>Major Revenues</b>				
Property Taxes	15,893,874	18,091,746	18,157,214	18,784,349
Sales Taxes	21,493,217	21,061,689	20,979,741	21,888,533
Other Taxes	2,613,540	2,515,000	2,672,565	2,665,000
Licenses	1,087,383	790,500	1,091,142	961,000
Intergovernmental Revenue	11,812,578	4,979,265	4,516,058	2,271,000
Service Charges	6,549,284	5,599,650	6,045,564	6,330,306
Fines & Forfeitures	366,369	375,300	384,543	375,800
Miscellaneous Revenue	2,122,959	3,645,295	5,128,649	1,289,381
Transfers & Other Sources	35,678,275	15,712,287	19,086,222	16,478,454
Intragovernmental Services	6,575,909	6,655,966	6,655,966	6,460,702
<b>Total Revenues</b>	<b>104,193,387</b>	<b>79,426,698</b>	<b>84,717,663</b>	<b>77,504,525</b>
<b>Major Expenses</b>				
Personnel	29,245,236	33,210,227	31,932,863	34,553,765
Supplies	3,851,027	4,307,566	2,959,272	3,450,970
Contractual	31,555,816	35,991,824	33,189,289	32,753,735
Capital Outlay	37,643,723	11,742,618	13,309,140	4,853,607
<b>Total Expenses</b>	<b>102,295,800</b>	<b>85,252,235</b>	<b>81,390,564</b>	<b>75,612,076</b>
<b>Surpluss/(Deficit)</b>	<b>1,897,587</b>	<b>(5,825,538)</b>	<b>3,327,099</b>	<b>1,892,449</b>
<b>Ending Fund Balance</b>	<b>\$ 59,890,425</b>	<b>\$ 54,064,886</b>	<b>\$ 63,217,523</b>	<b>\$ 65,109,969</b>

# Combined Budget Summary - All Funds

	Estimated Undesignated Fund Balance	Estimated Revenues	Transfers from Other Funds
<b>General Fund</b>	\$ 30,392,661	\$ 53,272,757	\$ 250,000
<b>Special Revenue Funds</b>			
Grants	8	13,000	-
State Forfeiture	46,207	10,500	-
Federal Forfeiture	156,415	12,000	-
PEG	92,452	42,000	-
Municipal Court Jury Duty	505	300	-
Municipal Court Technology	56,722	8,000	-
Municipal Court Building Security	55,498	9,500	-
Municipal Court Juvenile Case Mg	64,039	10,000	-
Hotel/Motel Tax	1,265,085	1,473,000	-
Chandor Gardens	(68,944)	65,000	273,725
Vehicle & Equipment Replacement	3,903,351	2,078,000	-
Special Events Fund	206,592	190,156	970,000
Library Special Revenue	209,709	29,000	2,500
Animal Shelter Special Revenue	665,421	122,000	-
<b>General Debt Service Fund</b>	<b>12,947,108</b>	<b>4,658,123</b>	<b>750,000</b>
<b>Capital Projects Funds</b>			
Park Development	157,522	175,550	-
TIRZ	4,352,256	1,408,858	150,000
Capital Projects	2,493,426	255,000	2,500,000
Street Maintenance	633,562	5,000	3,000,000
Roadway Impact	408,446	63,000	-
CLFRF (ARPA)	-	-	-
<b>Solid Waste Enterprise Fund</b>	<b>1,212,843</b>	<b>4,096,056</b>	<b>-</b>
<b>Stormwater Utility Fund</b>	<b>3,916,637</b>	<b>1,609,000</b>	<b>-</b>
<b>Doss Permanent Library Fund</b>	<b>50,000</b>	<b>2,500</b>	<b>-</b>
	<b>\$ 63,217,520</b>	<b>\$ 69,608,300</b>	<b>\$ 7,896,225</b>

# Combined Budget Summary - All Funds

		Available Resources	Estimated Expenditures	Transfers to Other Funds	Estimated Undesignated Ending Fund Balance
<b>General Fund</b>		\$ 83,915,418	\$ 47,459,146	\$ 6,050,000	\$ 30,406,272
<b>Special Revenue Funds</b>					
Grants		13,008	13,000	-	8
State Forfeiture		56,707	10,000	-	46,707
Federal Forfeiture		168,415	27,000	-	141,415
PEG		134,452	20,000	-	114,452
Municipal Court Jury Duty		805	-	-	805
Municipal Court Technology		64,722	3,525	-	61,197
Municipal Court Building Security		64,998	-	-	64,998
Municipal Court Juvenile Case Mg		74,039	18,000	-	56,039
Hotel/Motel Tax		2,738,085	254,000	943,725	1,540,360
Chandor Gardens		269,781	333,324	-	(63,543)
Vehicle & Equipment Replacement		5,981,351	1,319,890		4,661,461
Special Events Fund		1,366,748	1,168,506	-	198,242
Library Special Revenue		241,209	22,550	-	218,659
Animal Shelter Special Revenue		787,421	20,000	-	767,421
<b>General Debt Service Fund</b>		18,355,231	8,908,057	-	9,447,174
<b>Capital Projects Funds</b>					
Park Development		333,072	100,000	-	233,072
TIRZ		5,911,114	250,000	-	5,661,114
Capital Projects		5,248,426	150,000	500,000	4,598,426
Street Maintenance		3,638,562	3,000,000	-	638,562
Roadway Impact		471,446	50,000	-	421,446
CLFRF (ARPA)		-	-	-	-
<b>Solid Waste Enterprise Fund</b>		5,308,899	3,595,242	400,000	1,313,657
<b>Stormwater Utility Fund</b>		5,525,637	993,611	-	4,532,026
<b>Doss Permanent Library Fund</b>		52,500	-	2,500	50,000
		<b>\$ 140,722,045</b>	<b>\$ 67,715,851</b>	<b>\$ 7,896,225</b>	<b>\$ 65,109,969</b>

# Combined Budget Summary - All Funds

## Comprehensive Fund Balance Summary

	Beginning	Ending	Increase/ (Decrease)	% Change
<b>General Fund</b>	\$ 30,392,661	\$ 30,406,272	\$ 13,611	0.0%
<b>Special Revenue Funds</b>				
Grants	8	8	-	
State Forfeiture	46,207	46,707	500	1.1%
Federal Forfeiture	156,415	141,415	(15,000)	-9.6%
PEG	92,452	114,452	22,000	23.8%
Municipal Court Jury Duty	505	805	300	59.4%
Municipal Court Technology	56,722	61,197	4,475	7.9%
Municipal Court Building Security	55,498	64,998	9,500	17.1%
Municipal Court Juvenile Case Mg	64,039	56,039	(8,000)	-12.5%
Hotel/Motel Tax	1,265,085	1,540,360	275,275	21.8%
Chandor Gardens	(68,944)	(63,543)	5,401	0.0%
Vehicle & Equipment Replacement	3,903,351	4,661,461	758,110	19.4%
Special Events Fund	206,592	198,242	(8,350)	-4.0%
Library Special Revenue	209,709	218,659	8,950	4.3%
Animal Shelter Special Revenue	665,421	767,421	102,000	15.3%
<b>General Debt Service Fund</b>	12,947,108	9,447,174	(3,499,934)	-27.0%
<b>Capital Projects Funds</b>				
Park Development	157,522	233,072	75,550	48.0%
TIRZ	4,352,256	5,661,114	1,308,858	30.1%
Capital Projects Funds	2,493,426	4,598,426	2,105,000	84.4%
Street Maintenance	633,562	638,562	5,000	0.0%
Roadway Impact	408,446	421,446	13,000	3.2%
CLFRF (ARPA)	-	-	-	
<b>Solid Waste Enterprise Fund</b>	1,212,843	1,313,657	100,814	8.3%
<b>Stormwater Utility Fund</b>	3,916,637	4,532,026	615,389	15.7%
<b>Doss Permanent Library Fund</b>	50,000	50,000	-	0.0%
	\$ 63,217,520	\$ 65,109,969	1,892,449	3.0%

# 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 FY24 with 228 days of operating reserves, which is well above the city's minimum requirement of 90 days. A survey of similar cities and an analysis of historical use of fund balance for the City of Weatherford found this 90-day requirement to be both reasonable and appropriate. This decision was made with the understanding that these funds will not be available for use in future budgets.

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

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

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

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

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

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

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

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

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

**Hotel/Motel Tax Fund** - According to Texas Local Government Code Section 351 (B), revenue from the municipal hotel occupancy tax may be used only to promote tourism and the convention and hotel industry, falling into nine categories of expenses. Because recurring costs are associated with this fund, it carries a requirement to maintain the equivalent of 20% of its operational spending in its balance. For FY24, revenues are anticipated to exceed expenditures, increasing the balance here by 21.7%.

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

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

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

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

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

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

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

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

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

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

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

**CLFRF (ARPA) Capital Fund** - This fund was established to account for the use of the funds received under the American Rescue Plan Act of 2021, the Coronavirus Local Fiscal Recovery Fund (CLFRF) to broadly respond to the COVID-19 public health emergency. These funds were earmarked for capital projects already identified by City Council and are expected to be exhausted by the end of FY24.

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

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

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

# Service Area Summary

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

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

The summary categorizes city services into two types:

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

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

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

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

## Internal

### **Organizational Management**

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

### **Asset Management**

- ⇒ Information Technology
- ⇒ Fleet
- ⇒ Facilities Maintenance

## External

### **Infrastructure**

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

### **Growth & Development**

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

### **Community Quality**

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

### **Public Safety**

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

## Service Area Summary

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Internal Services</b>					
<b>Organizational Management</b>					
City Administration	\$ 1,361,079	\$ 1,745,139	\$ 2,039,369	\$ 2,026,379	\$ 2,205,915
City Attorney	287,011	409,320	441,990	439,502	441,990
City Council	29,690	17,206	26,343	24,752	24,843
Finance	545,691	668,192	799,377	789,440	1,000,588
Human Resources	529,624	567,241	614,423	612,261	621,974
Non Departmental	423,731	12,292,835	376,560	371,135	450,070
<b>Total Organizational Management</b>	<b>3,176,825</b>	<b>15,699,933</b>	<b>4,298,062</b>	<b>4,263,468</b>	<b>4,745,380</b>
<b>Asset Management</b>					
Information Technology	3,393,849	3,306,067	3,497,652	3,465,168	3,827,640
Facilities Maintenance	928,472	1,400,165	1,412,243	1,358,144	1,822,183
Vehicle Replacement Fund	327,040	1,259,843	2,623,221	2,403,596	1,319,890
<b>Total Asset Management</b>	<b>4,660,563</b>	<b>5,966,075</b>	<b>7,533,116</b>	<b>7,226,908</b>	<b>6,969,713</b>
<b>Total Internal Services</b>	<b>7,837,388</b>	<b>21,666,008</b>	<b>11,831,178</b>	<b>11,490,376</b>	<b>11,715,093</b>
<b>External Services</b>					
<b>Growth &amp; Development</b>					
Communications & Marketing	288,308	283,723	338,681	335,227	355,149
PEG Funds	-	2,798	90,332	103,252	20,000
Economic Development	449,799	1,007,761	1,604,318	1,003,693	1,726,386
Development & Neighborhood Services	1,629,368	1,564,150	1,649,885	1,567,484	1,617,236
<b>Total Growth &amp; Development</b>	<b>2,367,475</b>	<b>2,858,431</b>	<b>3,683,216</b>	<b>3,009,656</b>	<b>3,718,771</b>
<b>Infrastructure</b>					
Administration	1,329,890	1,041,979	788,755	666,994	728,948
Streets	4,413,318	2,047,355	2,589,472	2,180,833	2,510,671
Stormwater Utility	2,676,620	2,453,192	1,672,671	1,334,500	993,611
Capital Projects	13,680,852	17,121,465	7,512,411	6,778,312	650,000
Street Maintenance	-	1,494,346	3,000,000	2,632,657	3,000,000
Roadway Impact	-	-	165,650	165,650	50,000
CLRRF (ARPA) Grant	2,602,898	6,377,957	883,306	883,306	-
TIRZ	215,840	4,460	250,000	99,289	250,000
<b>Total Infrastructure</b>	<b>24,919,418</b>	<b>30,540,753</b>	<b>16,862,265</b>	<b>14,741,540</b>	<b>8,183,230</b>

## Service Area Summary

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Public Safety</b>					
Municipal Court	338,721	324,144	342,022	348,694	359,254
Municipal Court Tech Fund	1,971	2,189	35,035	9,612	3,525
Municipal Court Jury Fund	-	180	-	-	-
Municipal Court Juvenile Fund	-	15,888	17,200	17,499	18,000
Municipal Court Security Fund	-	-	-	-	-
Fire Admin	7,948,099	8,974,317	10,129,195	9,671,024	9,202,789
Fire Prevention	376,761	316,348	329,567	377,127	337,970
Emergency Management	336,982	401,274	430,639	321,089	562,751
Animal Shelter	1,581,842	1,566,162	1,753,359	1,696,584	1,810,265
Animal Shelter Special Revenue Fund	40,019	21,887	46,500	48,021	20,000
Police Admin	2,193,240	1,681,646	2,364,081	1,710,817	2,852,823
Police Investigations	1,810,898	2,242,010	2,480,199	2,449,000	2,643,653
Police Patrol	4,001,728	4,006,704	4,648,632	5,169,515	4,661,256
Police Support Services	2,581,343	2,582,663	2,717,942	2,577,258	2,877,454
Grants Fund	-	3,845	13,000	18,823	13,000
State Forfeiture Fund	7,198	6,676	10,000	905	10,000
Federal Forfeiture Fund	36,203	7,610	27,000	-	27,000
<b>Total Public Safety</b>	<b>21,255,005</b>	<b>22,153,543</b>	<b>25,344,371</b>	<b>24,415,967</b>	<b>25,399,740</b>
<b>Community Quality</b>					
Library	1,037,075	1,065,255	1,133,671	1,079,288	1,189,548
Library Special Revenue	27,547	27,112	22,550	21,821	22,550
Doss Permanent Fund	377	2,325	2,150	2,719	2,500
Parks & Properties	2,088,652	2,182,682	2,363,564	2,330,603	2,723,018
Recreation	918,678	790,022	851,475	879,187	904,772
Special Events Fund	382,678	312,018	1,042,868	998,187	1,168,506
Hotel Tax Fund	228,434	262,130	493,050	522,085	254,000
Chandor Gardens	392,658	368,942	334,806	335,880	333,325
Parks Development	904,661	112,488	1,064,950	964,950	100,000
Solid Waste Fund	2,543,350	2,943,579	2,354,207	2,830,842	2,860,317
<b>Total Community Quality</b>	<b>8,524,111</b>	<b>8,066,553</b>	<b>9,663,291</b>	<b>9,965,562</b>	<b>9,558,536</b>
<b>Total External Services</b>	<b>57,066,009</b>	<b>63,619,280</b>	<b>55,553,143</b>	<b>52,132,724</b>	<b>46,860,277</b>
<b>Other Administrative Funds</b>					
Debt Service	7,800,240	9,402,913	9,636,324	9,635,874	8,908,057
<b>Total Other Administrative Funds</b>	<b>7,800,240</b>	<b>9,402,913</b>	<b>9,636,324</b>	<b>9,635,874</b>	<b>8,908,057</b>
<b>Total Expenditures</b>	<b>72,703,638</b>	<b>94,688,201</b>	<b>77,020,645</b>	<b>73,258,974</b>	<b>67,483,427</b>

## Service Area Summary

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Interfund Transfers</b>					
General Fund					
Transfer to Other Funds	3,830,481	3,808,524	2,934,988	2,934,988	2,800,000
Transfer to Streets	-	1,727,880	3,000,000	3,000,000	3,000,000
Transfer to Debt Service	250,000	250,000	250,000	250,000	250,000
Solid Waste					
Transfer to General Fund	200,000	252,647	250,000	250,000	250,000
Utilities/GF Admin Charges	647,622	622,516	680,152	680,152	734,925
Transfer to Capital Fund	181,419	163,324	250,000	150,000	150,000
Hotel Fund					
Transfer to Chandor	253,935	213,841	196,450	196,450	273,725
Transfer to Special Events	498,871	568,868	670,000	670,000	670,000
<b>Total Interfund Transfers</b>	<b>5,862,328</b>	<b>7,607,600</b>	<b>8,231,590</b>	<b>8,131,590</b>	<b>8,128,650</b>
<b>Total Budget</b>	<b>78,565,966</b>	<b>102,295,800</b>	<b>85,252,235</b>	<b>81,390,564</b>	<b>75,612,076</b>
<b>All Internal &amp; External Expenditures*</b>					
Organizational Management	3,176,825	15,699,933	4,298,062	4,263,468	4,745,380
Asset Management	4,660,563	5,966,075	7,533,116	7,226,908	6,969,713
Growth & Development	2,367,475	2,858,431	3,683,216	3,009,656	3,718,771
Infrastructure	24,919,418	30,540,753	16,862,265	14,741,540	8,183,230
Public Safety	21,255,005	22,153,543	25,344,371	24,415,967	25,399,740
Community Quality	8,524,111	8,066,553	9,663,291	9,965,562	9,558,536
<b>Total Expenditures</b>	<b>\$ 64,903,398</b>	<b>\$ 85,285,288</b>	<b>\$ 67,384,321</b>	<b>\$ 63,623,101</b>	<b>\$ 58,575,370</b>

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

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

## Service Area Summary





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# Major Revenue Summary

## Ad Valorem Tax

### Total Calculation

2024 Taxable Value	\$	4,877,227,661
Less Value of Over 65/Disabled Homestead Exemptions		(793,499,280)
<b>Net Taxable Value</b>	<b>\$</b>	<b>4,083,728,381</b>
Tax Rate per \$100	\$	0.39842
Total Tax Levy	\$	16,270,391
Estimated Collection Rate		99.3%

### Tax-Increment Reinvestment Zone Capture

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

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

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

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

**Description of Weatherford TIRZ #1**

In Weatherford's case, staff identified a 1,593-acre region inside the City's I-20 corridor that could sustain substantial retail development if proper infrastructure were put in place on behalf of the City. The Parker County Hospital District has also agreed to participate. Under the agreement, 75% of the City's and Hospital District's tax revenue from increased appraised values in the area will be dedicated to area improvements, providing for basic utilities and street infrastructure, higher traffic volume, and sustainable development. In the current year, the City's TIRZ is projected to generate \$892,098 in dedicated revenue.

Base Value - 2016 TIRZ Properties	\$ 50,194,482
2024 Taxable Value	<u>315,392,091</u>
<b>Cumulative Value of Improvements</b>	<b>265,197,609</b>
Percent of Improvements Captured	75%
<b>Amount of Improvements Captured</b>	<b>\$ 198,898,207</b>
Tax Rate \$100	\$ 0.39842
Estimated Collection Rate	99.30%
<b>Total TIRZ Revenue</b>	<b>\$ 892,098</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 \$486,315 in dedicated revenue.

Base Value - 2018 TIRZ Properties	\$ 316,851,341
2024 Taxable Value	<u>562,706,839</u>
<b>Cumulative Value of Improvements</b>	<b>245,855,498</b>
Percent of Improvements Captured	50%
<b>Amount of Improvements Captured</b>	<b>\$ 122,927,749</b>
Tax Rate \$100	\$ 0.39842
Estimated Collection Rate	99.30%
<b>Total TIRZ Revenue</b>	<b>\$ 486,315</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 FY25, the distribution of property tax collections is expected to be as follows:

### **FY25 Ad Valorem Revenue Calculations**

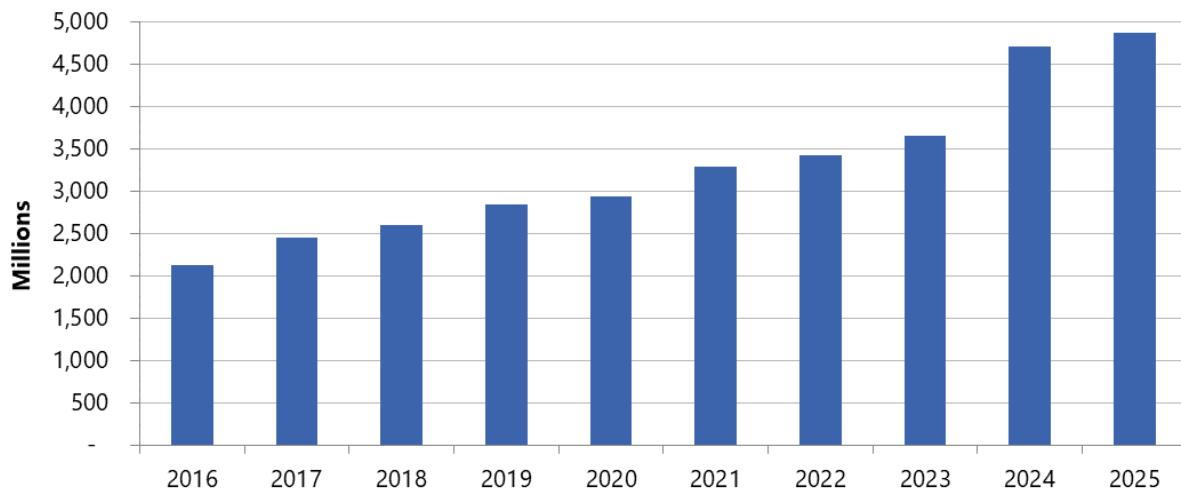
(Not including captured TIRZ values)

O&M Taxable Value (discounted for TIRZ and frozen properties)	\$ 3,761,902,425		
O&M Tax Rate \$100	0.29882		
Estimated Collection Rate	99.3%		
<b>Total O&amp;M Revenue from Non-Frozen Properties</b>	<b>\$ 11,162,441</b>		
I&S Taxable Value	\$ 3,761,902,425		
I&S Tax Rate \$100	0.0996		
Estimated Collection Rate	99.3%		
<b>Total I&amp;S Revenue from Non-Frozen Properties</b>	<b>\$ 3,720,814</b>		
Levy on Frozen Properties	\$ 2,249,236		
Estimated Collection Rate	100.0%		
Total Revenue from Frozen Properties	\$ 2,249,236		
<b>Distribution of Frozen Property Revenue</b>			
Frozen Property Revenue for Debt Service	\$ 562,309		
Frozen Property Revenue for Operations	\$ 1,686,927		
<b>Total FY25 Distribution</b>			
	<b>Collections</b>	<b>Rate</b>	<b>Allocation %</b>
General Fund (O&M)	\$ 12,849,368	0.2988	75.00%
Debt Services (I&S)	\$ 4,283,123	0.0996	25.00%
	<b>\$ 17,132,490</b>	<b>0.3984</b>	<b>100.00%</b>
Total TIRZ Taxes Captured	\$ 1,378,413		

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



## Historical Assessed Property Values



## Top Ten Taxpayers

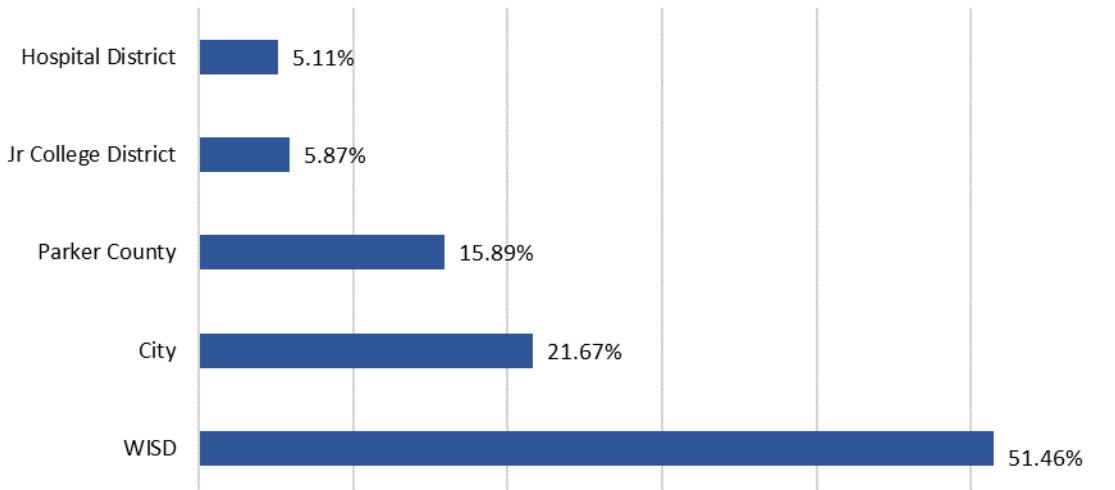
Provided by the Parker County Appraisal District, the following is a list of the top ten property taxpayers in Weatherford.

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

## Overlapping Tax Rates

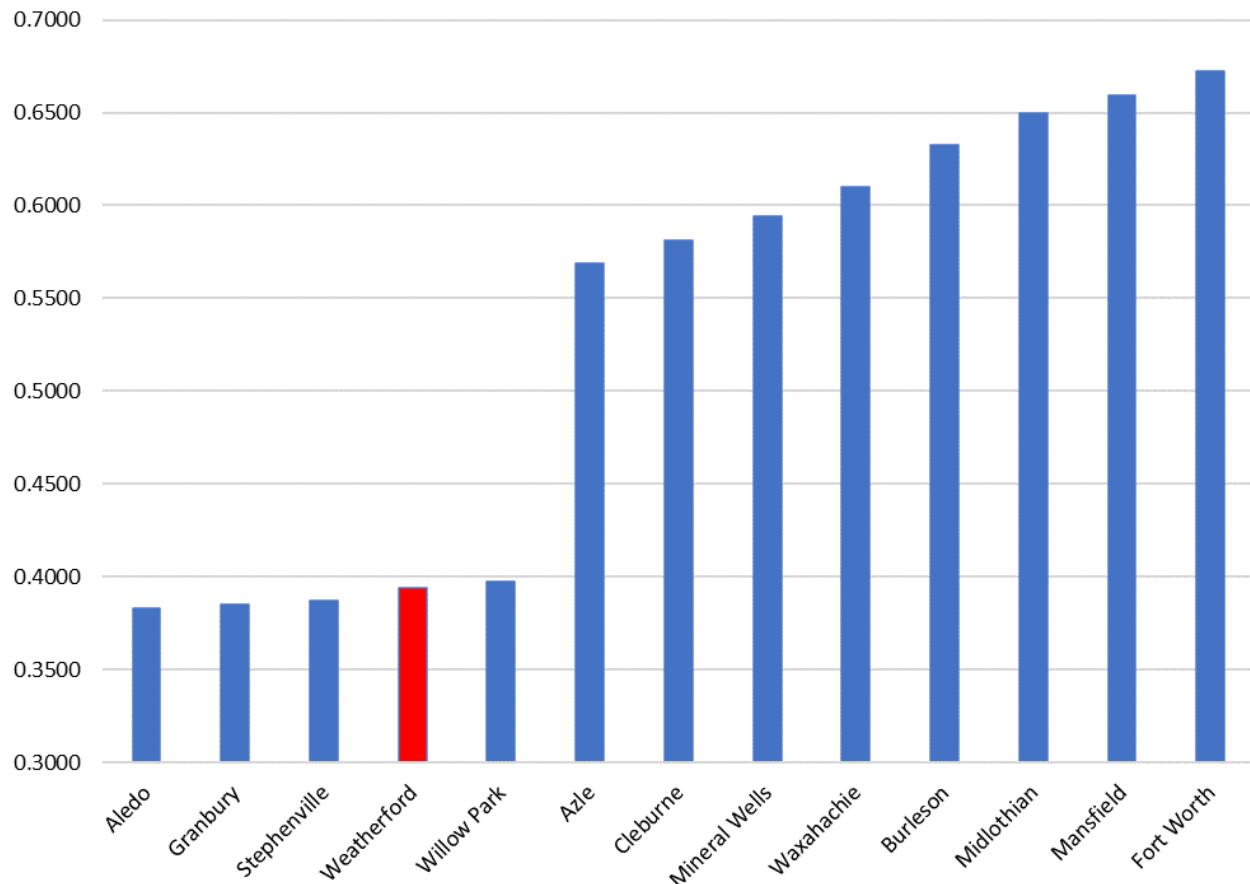
At \$0.39842 per \$100 valuation, the city's tax rate makes up approximately 21.67% of the total tax rate paid by Weatherford residents. Below is a chart showing how those tax rates are distributed.

**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 FY24 tax rates for these comparison cities (FY25 rates are not yet available). As the graph shows, Weatherford's operating tax rate is lower than most of the comparison cities. This lower tax rate allows Weatherford residents to consistently receive a high value of services for a relatively low cost.



# Sales Tax

## Revenue Calculations

Weatherford has experienced strong sales tax growth since FY15, initially across all industries. Recent years have seen significant growth in retail and food establishments, aligning with the City's retail sector expansion efforts. The COVID-19 pandemic accelerated this growth, which has been sustained post-pandemic, as consumers have continued to favor local spending over traveling to metro areas for shopping and entertainment.

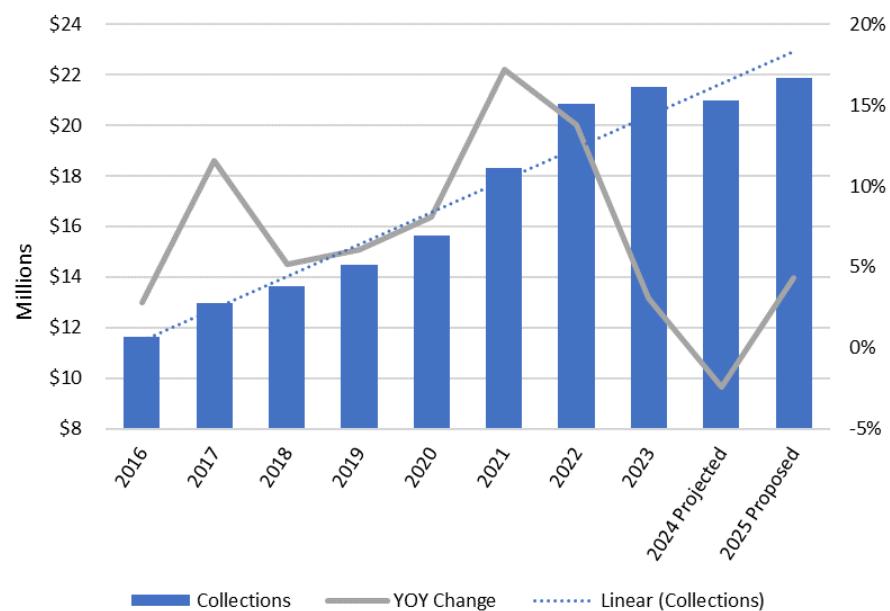
The city employs a conservative approach to budgeting sales tax revenue:

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

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

FY23 Actual	\$ 21,493,218
FY24 Adopted	\$ 21,061,689
Estimated End of Year Total Collections	\$ 20,979,741
Build in Sustainable Growth	\$ 19,898,666
Variable Growth (for one-time funding)	\$ 1,989,867
FY25 Adopted	\$ 21,888,533

## Historical Sales Tax Collections



## Transfers & Other Sources (General Fund)

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

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

### Historical Gross Receipts and Transfer Revenue



## Hotel Occupancy Tax

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

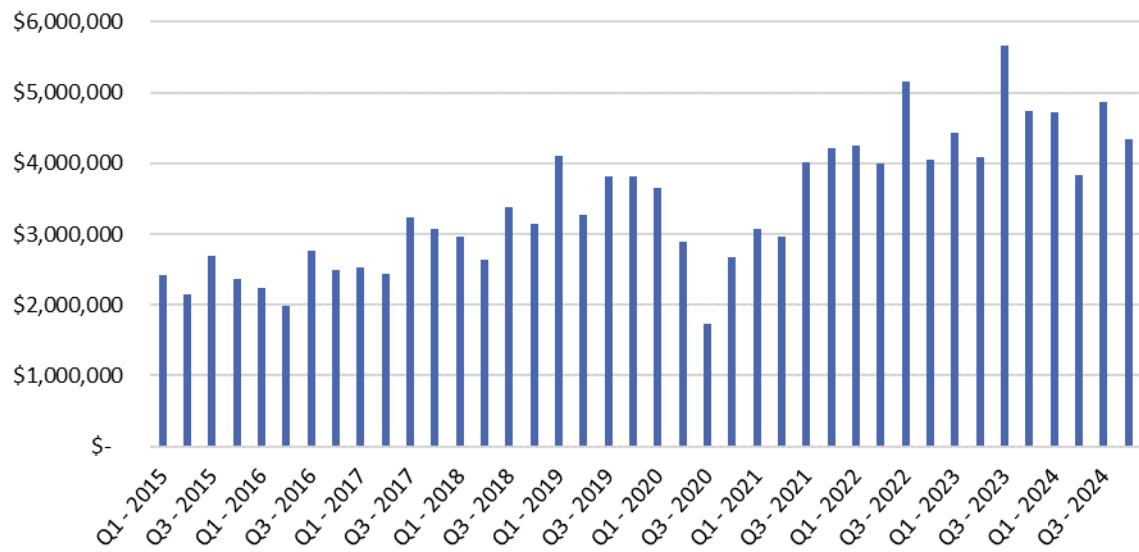
Because of the extremely unpredictable nature of this revenue stream, Weatherford budgets for little to no growth for hotel occupancy tax revenues. For FY25, the revenue projected breaks down as follows:

FY24 Budget	\$	1,350,000
FY24 Projection	\$	1,454,373
FY25 Budget	\$	1,450,000

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

	FY25			
	Q1	Q2	Q3	Q4
Taxable Receipt:	\$ 5,500,000	\$ 4,500,000	\$ 5,500,000	\$ 4,950,000
Taxes	\$ 390,000	\$ 320,000	\$ 390,000	\$ 350,000

## Historical Quarterly Taxable Hotel Receipts



## Historical Quarterly Taxable Receipts Crosstabs

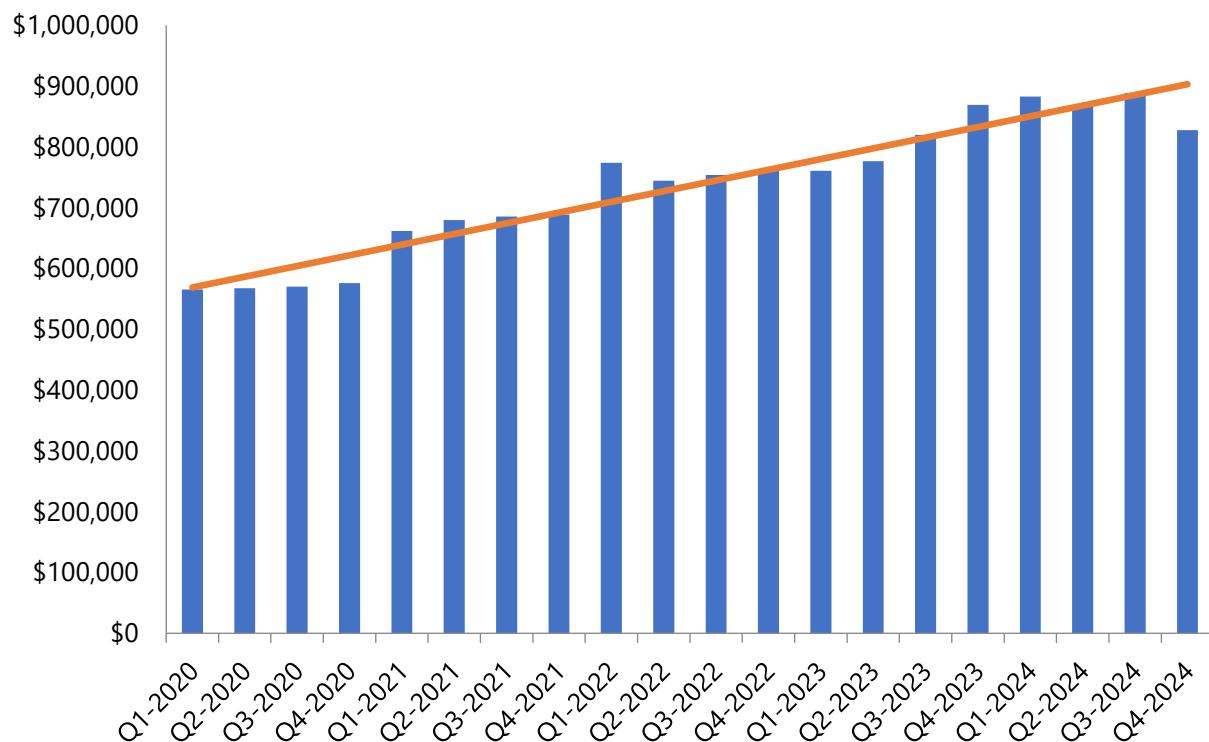
	Q1	Q2	Q3	Q4
FY 2015	2,417,243	2,145,147	2,693,490	2,358,259
FY 2016	2,246,183	1,981,608	2,773,004	2,494,866
FY 2017	2,522,425	2,446,215	3,232,249	3,074,243
FY 2018	2,973,198	2,636,303	3,380,254	3,148,530
FY 2019	4,111,252	3,271,766	3,811,297	3,806,900
FY 2020	3,660,261	2,898,069	1,737,945	2,668,980
FY 2021	3,074,990	2,968,163	4,015,977	4,222,782
FY 2022	4,259,260	3,988,119	5,164,481	4,048,535
FY 2023	4,427,245	4,090,195	5,656,127	4,738,556
FY 2024	4,723,933	3,836,223	4,859,024	4,336,624

# 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 FY25, The City of Weatherford has budgeted approximately \$3.8 million in Garbage Fees collected.

## Historical Collections

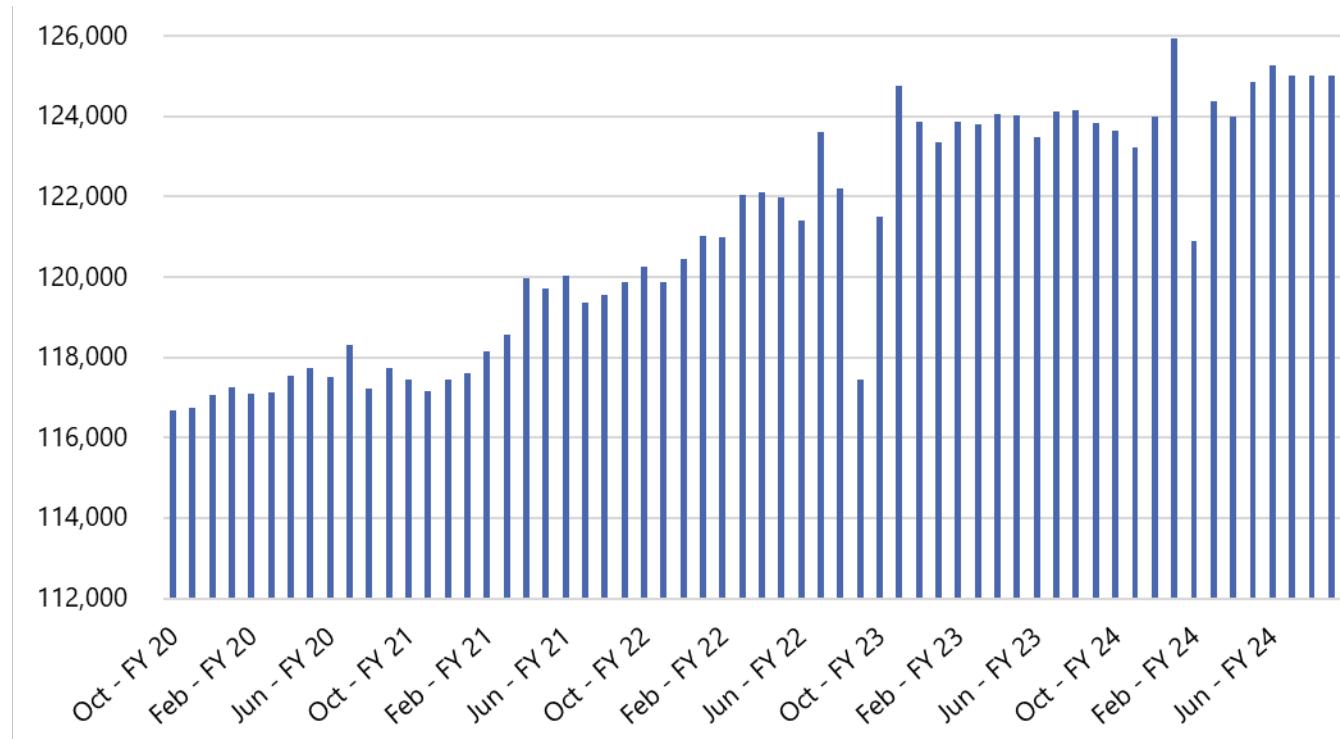


# Stormwater Fees

## Revenue Calculations

The Weatherford City Council approved the city's first stormwater fee in January of 2013. Budget for FY25 breaks down to \$125,000 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

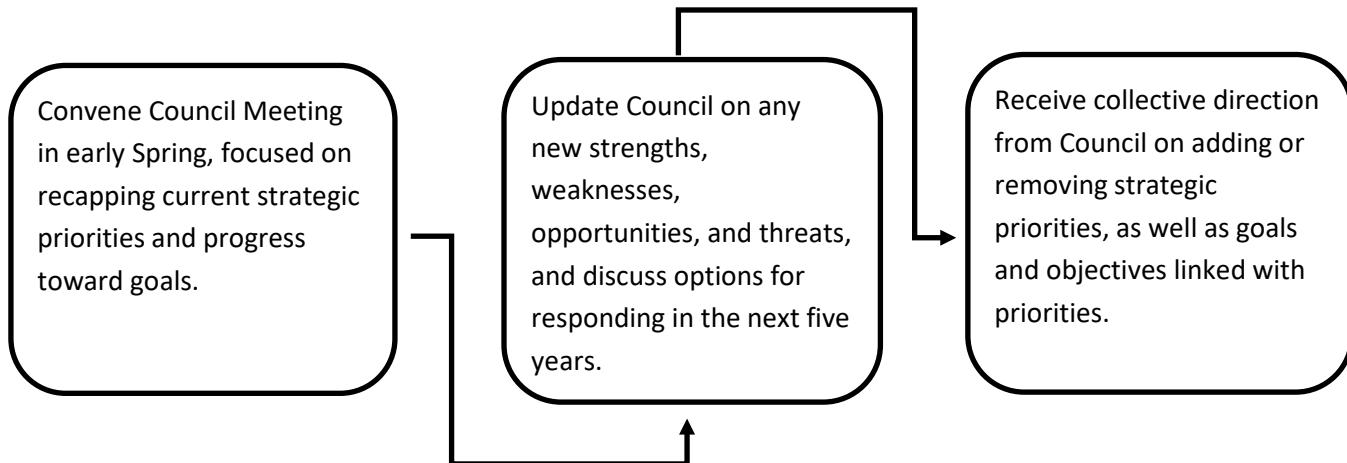
- Maintain & expand revenue sources
- Explore other uses—especially a concert venue—at 1st Monday Trade Days
- Upgrade utility and infrastructure standards
- Better manage tourism opportunities
- Establish an entertainment district downtown
- Do a new comprehensive plan
- Establish a new vision for Downtown, 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: 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 FY25.
- Timeline: Ongoing.

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

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

## Strategic Goals and Objectives

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

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

- Timeline: Ongoing.

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

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

### Explore new revenue opportunities

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

To date, approximately 8% 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, various concerts and movies in the park, Spark in the Park, and Holiday in the Park.
- Staff is currently exploring opportunities for downtown-centered development. The City has partnered with Downtown Weatherford Inc. for revitalization of the downtown square; promoting new events, recruiting new retail establishments and adding more dining options.
- During FY16, staff created a new position to assist with organizing development and revitalization in Weatherford's downtown area. The Economic Development Assistant Director serves as a staff liaison between the City and the Weatherford Downtown Association.
- Timeline: Improvements will be ongoing through the next several years.

### Improve tourism and marketing for the City

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

### Ensure quality development

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

## Strategic Goals and Objectives

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

- Timeline: Ongoing.

### Focus on the City's internal needs

- Primary Departments Involved: City Manager's Office; Municipal and Community Services; Finance; Human Resources; Information Technology
- Description: Weatherford staff has identified several key areas that are in need of funding in order to ensure the City's operational health. Among them are ongoing fleet funding, compensation/succession planning, and planning for the City's retiree liabilities.
- Retirement Pressures: Like many cities, Weatherford currently has a large number of staff that is eligible for retirement. As of FY25, approximately one-tenth of Weatherford's General Fund employees have accrued enough time in the Texas Municipal Retirement System to be able to officially retire. Unfortunately, this presents two problems for the City. First, with many of these employees being long-tenured at Weatherford, that level of staff turnover will undoubtedly cause some operational disruption from the knowledge lost with losing those employees. This would necessitate a delicate succession plan to ensure that proper knowledge-transfer takes place in the midst of turnover. Second, there is a financial component that involves the City's policy on compensated absences. When an employee retires, he or she is entitled to compensation for any remaining vacation and partial sick time they have accrued but not used. Fortunately, this is an issue staff and Council have been aware of for a number of years and have therefore taken steps to alleviate the financial component. Council has created a reserve, currently at \$0.6M, in the General Fund to help offset these retirement separation costs. 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 FY25, 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 FY25. The City increased rates in FY24 for the first time in 5 years.
- Training Opportunities: Since FY18, the City Manager's Office has placed an emphasis on staff development and succession planning. The City has engaged with several external consultants to develop staff knowledge, skill set, judgment, and work ethic.
- Fleet Rotation: Finally, this budget expands upon the creation of a fleet rotation program from FY16. During that year, Weatherford began implementing a modest vehicle/major equipment replacement program, intended to build sufficient funding over time to continually replenish designated assets in a timely manner. By treating the cost to replace these vehicles/major equipment as recurring, staff ensures that Weatherford personnel always have safe, reliable tools to do their jobs. This helps to maintain consistent operational service levels as well as financial health. To date, finance staff has targeted 212 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.

# FY25 Budget Calendar

1

## **Budget Kickoff**

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

March 25  
– April 1

2

## **Departmental Budget Submissions Due**

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

May —  
June

3

## **Internal Budget Discussions**

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

May —  
June

4

## **Certified Tax Rolls Received**

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

July

5

## **Notice of Tax Rates Published**

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

August 7

6

## **Presentation of FY25 City Manager's Proposed Budget**

The City Manager's FY25 Proposed Budget is presented to the City Council and made available for public inspection.

August  
13

7	<p><b>Tax Rate Proposed by City Council</b></p> <p>City Council votes to propose a tax rate for the FY25 Weatherford Budget.</p>	Aug 27
8	<p><b>Public Hearing Held on Budget</b></p> <p>Following the required notices, a public hearing is held on the FY25 Proposed Budget.</p>	Aug 27
9	<p><b>Public Hearing Held on Tax Rate</b></p> <p>Following the required notices, a public hearing is held on the FY25 proposed tax rate.</p>	Sep 10
10	<p><b>Council Adopts the FY25 Budget and Tax Rate</b></p> <p>Following extensive discussion in August and September, the City Council adopts the budget and tax rates for the following year.</p>	Sep 10
11	<p><b>Follow-Up/Debrief with Staff</b></p> <p>Finance staff sets meetings with the City Manager's Office as well as other departments to debrief on the budget for FY25, discussing ways to improve the process for the next budget cycle.</p>	Oct 2024
12	<p><b>Adopted Budget Document Published</b></p> <p>Council changes are incorporated into the final budget document, which is published and made available to the public.</p>	Oct 2024

# Budget Process & Methodology

This budget document serves as the annual operating plan for the City of Weatherford during the fiscal year beginning October 1, 2024 and ending September 30, 2025 (FY25).

The funding choices made for FY25 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 FY25 City budget reflects a city that is continuing to prosper in a healthy economy and is also utilizing its growth to make specific plans for the future. While sales tax and property tax have both reached record-high levels in FY23 and FY24, 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 FY25 City budget does the following:

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

Additionally, FY18 was the year Weatherford switched to a self-funded insurance system in order to better control rising costs. As a result, FY24 was the first year in five years the City has increased the cost to employees to maintain benefits.

**2. Shows a focus on long-term capital planning.** For several years, Weatherford's capital plans have focused primarily on roads, in conjunction with the Texas Department of Transportation Pass-Through Financing System, which allows local communities access to state funds in conjunction with state highway projects. With those projects having concluded in the past year, staff can now focus time and resources on unrelated projects that take high priority. In the immediate future, these projects include continued renovation of the Library, improving park amenities, expanding street maintenance, completing the renovation of the City's Hall, and making small-scale repairs and renovations to various City facilities. As a part of this initiative, the City has committed to a modest cash-funding mechanism for some of the lower-cost projects in the near future. This cash-funding has been set at \$2.5 million for FY25.

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

## FY25 Budget Process

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

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

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

In early August, the City Manager's proposed budget is being presented to the City Council. Over the next two months, several staff presentations and public hearings were held to discuss the various proposals included in the City Manager's budget as well as the tax rate. The City Council is scheduled to adopt the FY25 General City Budget on September 10, 2024.

This process is summarized on the preceding pages.

### **Basis of Accounting**

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

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

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

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

## **Basis of Budgeting**

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

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

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

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

- Revenue Estimates: Revenues have been conservatively estimated to ensure reliable, equitable, and sufficient amounts are available to support desired services. An analysis of probable economic changes has been considered for all revenue estimates, most notably sales taxes.
- Use of Fund Balance: The FY25 adopted budget does not appropriate any of the City's General Fund balance. For more information, please see the *General Fund Summary*.
- Performance Measures: In order to ensure efficient and effective service delivery, each department has included a list of performance measures which are reviewed by staff and key stakeholders. For more information, please see the department pages.
- Replacement of Capital Assets: This budget includes approximately \$400,000 in vehicle replacement costs based on the fleet replacement schedule. Additionally, \$250,000 of ongoing costs related to the new vehicle replacement rotation has been added to the General Fund Budget.
- Fiscal Monitoring: Each month, staff of the Finance Department prepares expenditure and revenue reports in order to monitor departmental budgetary information, and to stay ahead of economic trends as they emerge. Additionally, staff prepares formal year-end projections of revenue and expenditures on a quarterly basis.
- A budget is balanced when all ongoing, operational costs are supported by ongoing revenues. One-time costs may be covered by ongoing or one-time revenue sources, or through the use of fund balance.

# Capital Expenses included in this Budget

<b>Department</b>	<b>Item</b>	<b>Total</b>
Animal	Replace 2015 Polaris Ranger	16,500
Development Services	Replace 2006 Ford Ranger	30,000
Fire	Fire Station #3 Exhaust System	35,000
Fire	Fire Station #4 Paint and Flooring	35,000
Fire	Replace 2012 Dodge Ram	96,000
Fire	Update station entry security for all stations	27,000
Library	Construction of Study Rooms	37,000
Library	Renovate kitchen	60,000
Library	Replace interior ceiling and lighting	140,000
Library	Replace roof	243,000
Parks	Purchased 525 gallon water trailer	20,000
Parks	Replace 2012 Dodge Ram	63,000
Parks	Replace 2015 Z-Turn Mower	15,000
Parks	Replace Cherry Park Playground	425,000
Public Works	Replace 2004 Hamm Roller	160,500

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

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



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# Authorized Position Summary

<b>General Fund Authorized Positions</b>				
	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Actual FY24</b>	<b>Adopted FY25</b>
<b>City Administration</b>				
City Manager	1	1	1	1
Assistant City Manager	2	3	3	3
City Secretary	1	1	1	1
Executive Assistant	1	1	1	1
Receptionist	1	1	1	1
<b>Total</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>City Attorney</b>				
City Attorney (contract)	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>City Council</b>				
Mayor	1	1	1	1
Council Member	4	4	4	4
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Communication &amp; Marketing</b>				
Director of Communications & Marketing	1	1	1	1
Communications & Marketing Coordinator	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Finance</b>				
Chief Financial Officer	0	0	0	1
Finance Director	1	1	1	0
Accounting Manager	0	0	0	1
Budget Manager	0	0	0	1
Senior Accountant	1	1	1	1
Accounts Payable Coordinator	1	1	1	1
Budget Coordinator	1	1	1	0
Payroll Coordinator	0	1	1	1
Purchasing Coordinator	1	1	1	1
<b>Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>

General Fund Authorized Positions				
	Actual FY22	Actual FY23	Actual FY24	Adopted FY25
<b>Municipal Court</b>				
Court Administrator/Clerk of Court	1	1	1	1
Sr Deputy Clerk	1	1	1	1
Asst Court Administrator	1	0	0	0
Juvenile Case Mgr	0	1	1	1
Municipal Judge (contract)	2	2	2	2
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Human Resources</b>				
Director of HR	1	1	1	1
Assistant Director of HR	1	1	1	1
HR Generalist	1	0	0	0
HR Analyst	0	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Information Technology</b>				
Director of IT	1	1	1	1
Assistant Director of IT	1	0	1	1
GIS Coordinator	1	1	1	1
GIS Analyst	1	1	1	1
Network Supervisor	1	1	0	0
Network Administrator	1	0	0	0
Systems Analyst	1	1	2	2
Business Analyst	1	1	0	0
Service Desk Coordinator	0	0	1	1
IT Specialist	1	2	1	1
<b>Total</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Economic Development</b>				
Economic Development Director	1	0	0	1
Economic Development Assistant Director	0	1	1	0
Economic Development Coordinator	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

<b>General Fund Authorized Positions</b>				
	Actual FY22	Actual FY23	Actual FY24	Adopted FY25
<b>Development &amp; Neighborhood Services</b>				
Director of DNS	1	1	1	1
Administrative Assistant	0	0	0	1
Planner I	1	2	2	2
Senior Planner	0	1	1	1
Planning Tech	2	0	0	0
Permit Tech	0	1	2	0
Building Official	1	1	1	1
Building Inspector II	1	1	1	1
Building Inspector III	1	1	1	0
Sr Building Inspector	0	0	0	1
Development Clerk	2	1	0	2
Plans Coordinator	1	1	1	1
Lead Code Enforcement Officer	1	1	1	1
Code Enforcement Officer I	2	2	2	1
Code Enforcement Officer II	0	1	1	2
<b>Total</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>15</b>
<b>Library</b>				
Director of Library	1	1	1	1
Sr Library Clerk	2	2	2	2
Reference Librarian	1	1	1	1
Library Clerk	2	2	2	2
Librarian (PT)	1	1	1	1
Office Coordinator	1	1	1	0
Finance Specialist	0	0	0	1
Library Tech Supervisor	1	1	1	1
Library Clerk (PT)	3	3	3	3
Librarian II	1	1	1	1
Librarian I	1	1	1	1
Library Associate (PT)	1	1	1	1
Library Circulation Clerk	0	0	0	0
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Parks &amp; Properties</b>				
Park Operations Manager	1	1	1	1
Athletic & Aquatic Tech	1	1	1	1
Crew Leader	3	3	3	4
Sr Groundskeeper	2	2	2	2
Groundskeeper	4	4	4	3
Grounds Maintenance Supervisor	1	1	1	1
Horticulturalist	1	1	1	1
Licensed Irrigator	1	1	1	1
Summer Maintenance Worker (PT)	5	0	0	0
<b>Total</b>	<b>19</b>	<b>14</b>	<b>14</b>	<b>14</b>

<b>General Fund Authorized Positions</b>				
	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Actual FY24</b>	<b>Adopted FY25</b>
<b>Recreation</b>				
Director of Parks & Recreation	1	1	1	1
Assistant Director of Parks & Recreation	1	0	0	0
Recreation Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Finance Specialist	0	1	1	1
Clerical Assistant (PT)	2	2	2	2
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Fire Operations</b>				
Fire Chief	1	1	1	1
Operations Chief	1	1	1	1
Battalion Chief	3	3	3	3
Fire Captain	3	3	3	3
Fire Lieutenant	9	9	9	9
Driver/Engineer	12	12	12	12
Firefighter-EMT	27	27	30	33
Finance Specialist	1	1	1	1
<b>Total</b>	<b>57</b>	<b>57</b>	<b>60</b>	<b>63</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>Animal Services</b>				
Director of Municipal & Community Services	1	1	1	1
Animal Services Manager	1	1	1	1
Animal Control Officer Supervisor	0	1	1	1
Sr Animal Control Officer	1	0	0	0
Sr Animal Care Tech	1	0	0	0
Sr Animal Vet Tech	1	1	1	0
Sr Animal Care Specialist	1	0	0	1
Animal Control Officer	2	2	2	2
Animal Service Vet Tech	1	2	2	2
Animal Care Tech	4	4	4	4
Outreach Engagement Officer	0	1	1	1
Animal Services Operating Manager	1	0	0	0
Animal Services Coordinator	0	1	1	1
Animal Care Tech Supervisor	0	1	1	1
Veterinarian	0	1	1	1
<b>Total</b>	<b>14</b>	<b>16</b>	<b>16</b>	<b>16</b>

	General Fund Authorized Positions			
	Actual FY22	Actual FY23	Actual FY24	Adopted FY25
<b>Police</b>				
Director of Public Safety/Police Chief*	1	0	0	0
Assistant Chief	0	0	0	2
Background Investigator (PT)	1	1	1	1
Commander	3	3	3	0
Lieutenant	0	0	0	4
Sergeant	10	10	10	10
Corporal	13	13	13	13
Court Bailiff	1	1	1	1
Deputy Chief	1	1	1	0
Finance/HR Specialist	1	1	1	1
Officer	34	35	41	39
Reserve Officer (PT)	5	5	5	5
Special Services Coordinator	1	1	1	1
Property & Evidence Tech	1	1	1	1
Crime Scene/Property Tech	0	0	1	1
Lead TCO	0	1	2	2
TCO	12	11	10	10
TCO/TAC	2	2	2	2
Lead Records Clerk	0	0	1	1
Records Clerk	3	3	3	3
Fleet Coordinator (PT)	1	1	1	1
Support Services Manager	1	1	1	1
<b>Total</b>	<b>91</b>	<b>91</b>	<b>99</b>	<b>99</b>

\*Assistant City Manager/Police Chief included in City Administration

<b>Emergency Management</b>				
Emergency Management Coordinator	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

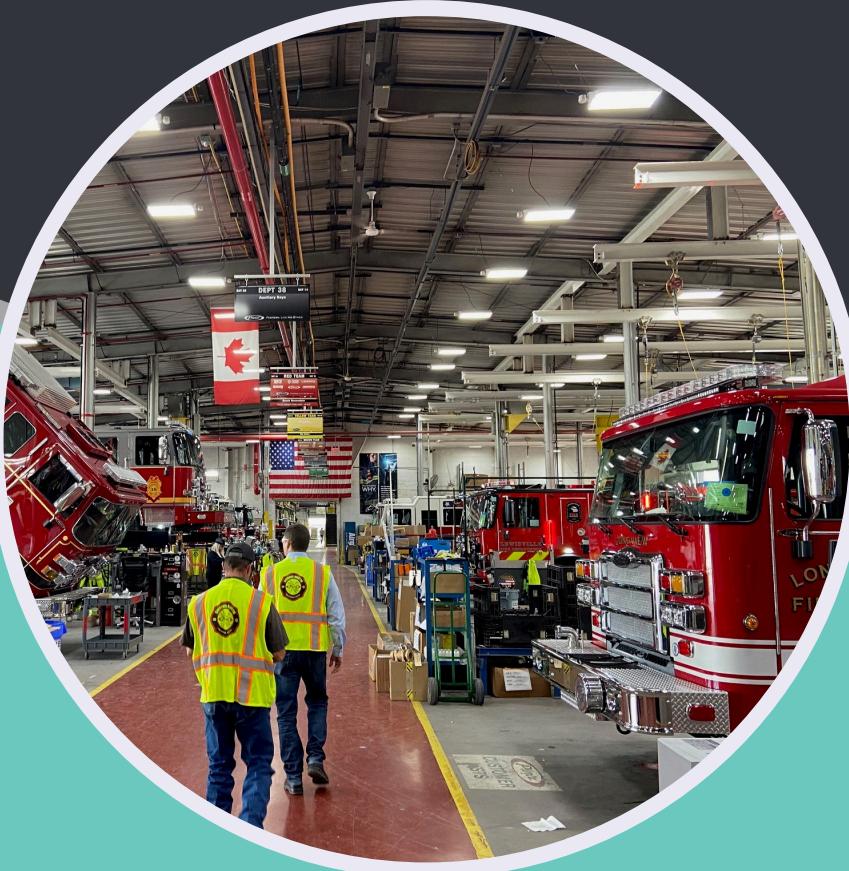
<b>Facilities Maintenance</b>				
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Tech	1	1	1	1
Lead Custodian	1	0	0	0
Custodian	2	2	2	2
Custodian (PT)	1	0	0	0
<b>Total</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>4</b>

<b>General Fund Authorized Positions</b>				
	Actual FY22	Actual FY23	Actual FY24	Adopted FY25
<b>Public Works</b>				
Director of PW	1	1	1	1
Director of Capital Improvement Projects	1	0	0	0
Assistant Director Operations	0	1	1	1
Civil Engineer	1	0	0	0
Operations Manager	1	1	0	0
Operations Superintendent	0	0	0	1
Office Assistant	1	1	1	1
Field Service Tech	3	3	3	2
Heavy Equipment Operator	3	3	3	3
Light Equipment Operator	2	2	2	2
Maintenance Worker	4	4	4	4
Street Crew Leader	2	2	2	2
Street Supervisor	1	1	1	1
Fleet Coordinator	1	1	1	1
Asset Management Tech (PT)	0	0	1	1
<b>Total</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Total General Fund</b>	<b>285</b>	<b>279</b>	<b>290</b>	<b>295</b>

<b>Special Events Authorized Positions</b>				
	Actual FY22	Actual FY23	Actual FY24	Adopted FY25
<b>Special Events</b>				
Special Events Manager	1	1	1	1
Events and Marketing Supervisor	0	1	1	1
Special Events Coordinator	1	0	0	0
Event Attendant (PT)	5	5	5	5
Event Assistant (PT)	1	1	1	1
Clerical Assistant (PT)	1	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Chandor</b>				
Event Assistant	1	1	1	1
Event Assistant – PT	1	1	1	1
Senior Groundskeeper	1	1	1	1
Groundskeeper	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

<b>Solid Waste Authorized Positions</b>				
	<b>Actual FY22</b>	<b>Actual FY23</b>	<b>Actual FY24</b>	<b>Adopted FY25</b>
<b>Municipal &amp; Community Services</b>				
Assistant Director of Municipal & Comm Svcs	1	1	1	1
Administrative Assistant	1	0	0	0
Finance Specialist	0	1	1	1
Crew Leader	1	1	4	4
Sanitation Manager	1	1	1	1
Sanitation Driver	4	1	0	0
Sanitation Loader	9	12	11	11
Sr Sanitation Loader	0	1	0	0
Heavy Equipment Operator	3	4	4	4
<b>Total</b>	<b>20</b>	<b>22</b>	<b>22</b>	<b>22</b>

# GENERAL FUND



# General Fund



York Ave mural commissioned by artist Calina Mishay in May 2024.

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



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## General Fund Summary

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 23,313,989</b>	<b>\$ 25,451,667</b>	<b>\$ 25,080,663</b>	<b>\$ 25,080,663</b>	<b>\$ 30,392,661</b>
<b>Revenues</b>					
Property Taxes	10,233,593	10,731,697	12,614,063	12,659,636	12,969,368
Sales Taxes	20,844,887	21,493,217	21,061,689	20,979,741	21,888,533
Other Taxes	966,626	1,034,492	975,000	1,019,413	1,025,000
Licenses	1,490,169	1,087,383	790,000	1,085,142	960,500
Intergovernmental Revenue	2,226,912	2,198,019	2,173,000	2,344,697	2,258,000
Service Charges	674,342	595,964	514,150	486,715	515,250
Fines & Forfeitures	340,903	342,389	350,500	359,123	351,000
Miscellaneous Revenue	251,315	465,520	263,970	387,460	262,175
Transfers & Other Sources	5,724,705	15,576,384	7,888,924	11,322,290	8,832,229
Intragovernmental Services	4,299,758	4,374,695	4,303,965	4,303,965	4,460,702
<b>Total Revenues</b>	<b>47,053,210</b>	<b>57,899,759</b>	<b>50,935,261</b>	<b>54,948,181</b>	<b>53,522,757</b>
<b>Expenditures</b>					
City Administration	1,361,079	1,745,139	2,039,369	2,026,379	2,205,915
City Attorney	287,011	409,320	441,990	439,502	441,990
City Council	29,690	17,206	26,343	24,752	24,843
Communications & Marketing	288,308	283,723	338,681	335,227	355,149
Economic Development	449,799	1,007,761	1,604,318	1,003,693	1,726,386
Finance	545,691	668,192	799,377	789,440	1,000,588
Municipal Court	338,721	324,144	342,022	348,694	359,254
Fire Department					
Fire Admin	7,948,099	8,974,317	10,129,195	9,671,024	9,202,789
Fire Prevention	376,761	316,348	329,567	377,127	337,970
Emergency Management	336,982	401,274	430,639	321,089	562,751
Human Resources	529,624	567,241	614,423	612,261	621,974
Information Technology	3,393,849	3,306,067	3,497,652	3,465,168	3,827,640
Library	1,037,075	1,065,255	1,133,671	1,079,288	1,189,548
Municipal & Community Services					
Animal Shelter	1,581,842	1,566,162	1,753,359	1,696,584	1,810,265
Fleet Maintenance	11,201	-	-	-	-
Non Departmental	4,504,212	16,351,359	3,561,548	3,556,123	3,500,070
Parks & Recreation					
Parks & Properties	2,088,652	2,182,682	2,363,564	2,330,603	2,723,018
Recreation	918,678	790,022	851,475	879,187	904,772
Facilities Maintenance	928,472	1,400,165	1,412,243	1,358,144	1,822,183
Development & Neighborhood Services	1,629,368	1,564,150	1,649,885	1,567,484	1,617,236
Police Department	10,587,209	10,513,023	12,210,854	11,906,589	13,035,186
Public Works	5,743,207	4,817,213	6,378,227	5,847,826	6,239,619
<b>Total Expenditures</b>	<b>44,915,532</b>	<b>58,270,763</b>	<b>51,908,402</b>	<b>49,636,183</b>	<b>53,509,146</b>

## General Fund Summary

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Total Revenues</b>	<b>47,053,210</b>	<b>57,899,759</b>	<b>50,935,261</b>	<b>54,948,181</b>	<b>53,522,757</b>
<b>Total Expenditures</b>	<b>44,915,532</b>	<b>58,270,763</b>	<b>51,908,402</b>	<b>49,636,183</b>	<b>53,509,146</b>
<b>Over/(Under)</b>	<b>2,137,678</b>	<b>(371,004)</b>	<b>(973,141)</b>	<b>5,311,998</b>	<b>13,611</b>
<b>Ending Fund Balance</b>	<b>\$ 25,451,667</b>	<b>\$ 25,080,663</b>	<b>\$ 24,107,522</b>	<b>\$ 30,392,661</b>	<b>\$ 30,406,272</b>
<b>Ending Days</b>	<b>238</b>	<b>209</b>	<b>181</b>	<b>228</b>	<b>218</b>

Sales Tax Freeze 1,989,867  
One-Time Expenses 2,693,862

Ongoing Revenues 51,532,890  
Ongoing Expenses 50,815,284  
Operating Surplus 717,606

Daily Cost	<b>\$139,220</b>
Balance	<b>\$30,406,272</b>
Ending Days	<b>218</b>
Comp Absences Reserve	<b>\$585,246</b>
90 day Reserve	<b>\$12,529,796</b>
30 Day Council Preference	<b>\$4,176,599</b>
Available	<b>\$13,114,631</b>

# General Fund Summary (cont.)

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

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

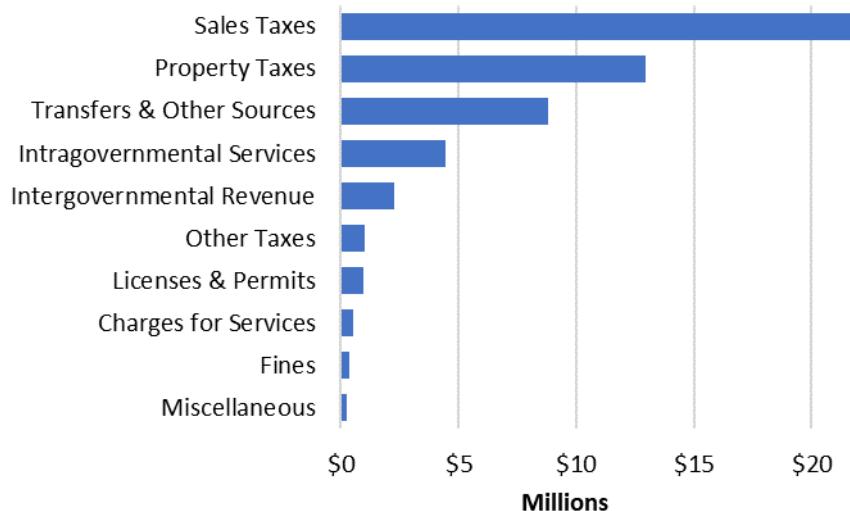
The City's revenue sources are diverse, including ad valorem (property) taxes, sales taxes, franchise taxes, service charges, intergovernmental transfers and grants, fines and transfers from other city funds.

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

## Where does the money come from?

General Fund revenue primarily comes from sales tax, property taxes, and transfers. These three sources comprise 81.6% of the total annual revenue.

### General Fund Revenue Sources by Category



While property taxes are a crucial revenue source due to their predictability and controllability, they are not the largest contributor to our General Fund. Property taxes account for \$12.9 million, or 24.2% of the City's operating revenue.

Interestingly, sales taxes play a more significant role in our financial structure, generating 40.9% of the annual revenue. This highlights the importance of our local economy and consumer spending to the City's fiscal health.

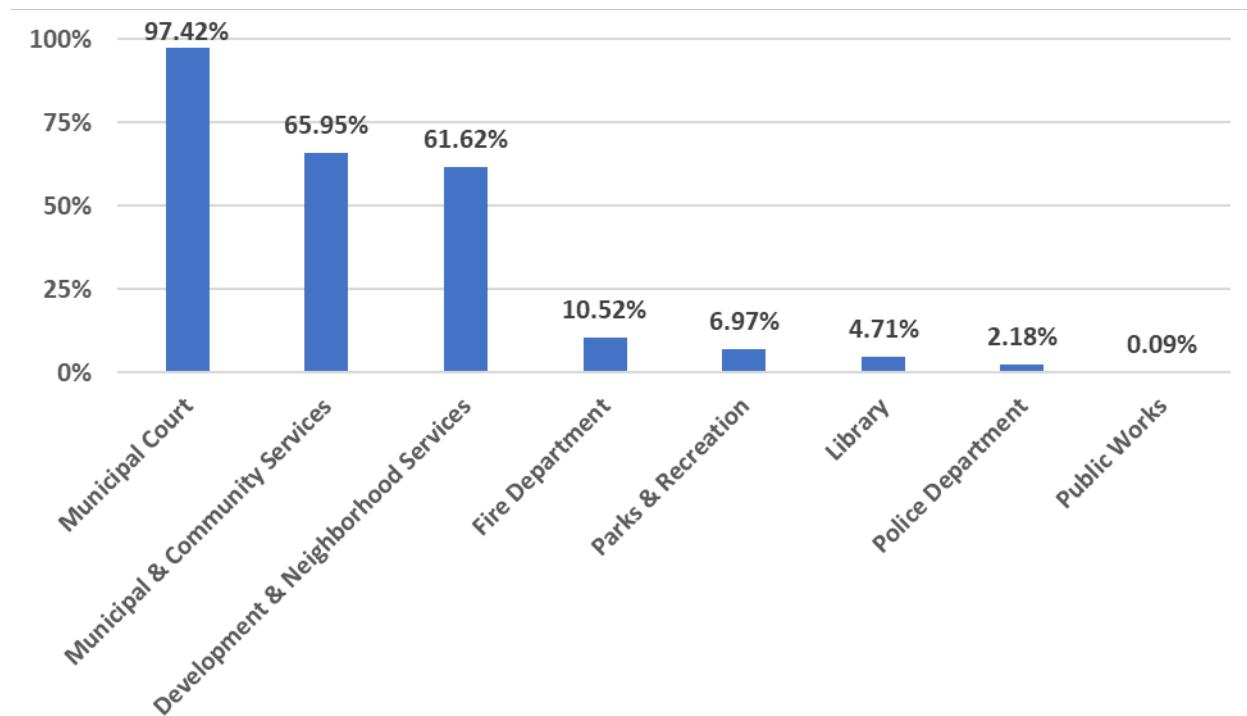
This revenue distribution underscores the need for a diverse and robust economic base to maintain and improve our city services. It also demonstrates why economic development and local business support are critical components of our overall fiscal strategy.

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

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

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

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



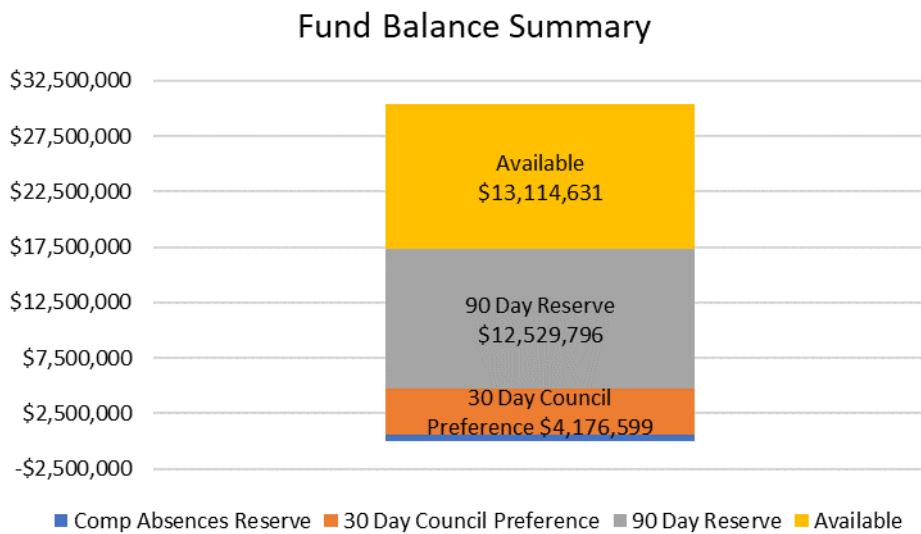
Overall, approximately 8.24% of the General Fund is covered through direct department-generated revenues, interlocal agreements, or other grants. This figure has been consistent for several years, indicating that self-supporting revenue has kept pace with cost increases.

## Where does the money go?

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

<b>Department</b>		<b>Ongoing Budget</b>	<b>% of Total</b>
Police Department	\$	12,966,391	25.52%
Fire Department		9,520,537	18.74%
Public Works		6,239,619	12.28%
Information Technology		3,701,640	7.28%
Parks, Properties & Recreation		4,347,528	8.56%
Municipal & Community Services		1,810,265	3.56%
Non-Departmental		3,500,070	6.89%
Development & Neighborhood Services		1,617,236	3.18%
City Administration		1,905,915	3.75%
Library		1,189,548	2.34%
Finance		1,000,588	1.97%
Human Resources		621,974	1.22%
Economic Development		726,386	1.43%
Emergency Management		486,351	0.96%
Municipal Court		359,254	0.71%
City Attorney		441,990	0.87%
Communications & Marketing		355,149	0.70%
City Council		24,843	0.05%
<b>Total ongoing budget</b>	<b>\$</b>	<b>50,815,284</b>	

## Fund Balance Summary



The City maintains a robust financial safety net, exceeding its formal 90-day reserve policy by aiming for at least 120 days of operating costs. This prudent approach safeguards against economic downturns, natural disasters, or unforeseen events. For FY25, the daily operating cost is \$139,220, requiring \$16.7 million for 120 days of coverage. The current budget is projected to surpass this reserve requirement, reinforcing the City's financial stability and preparedness for potential challenges.

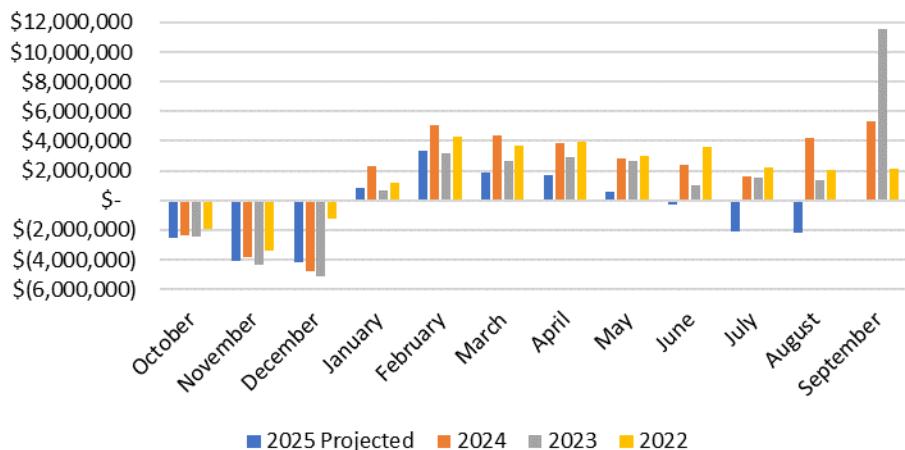
## Cash Flow Look

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

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

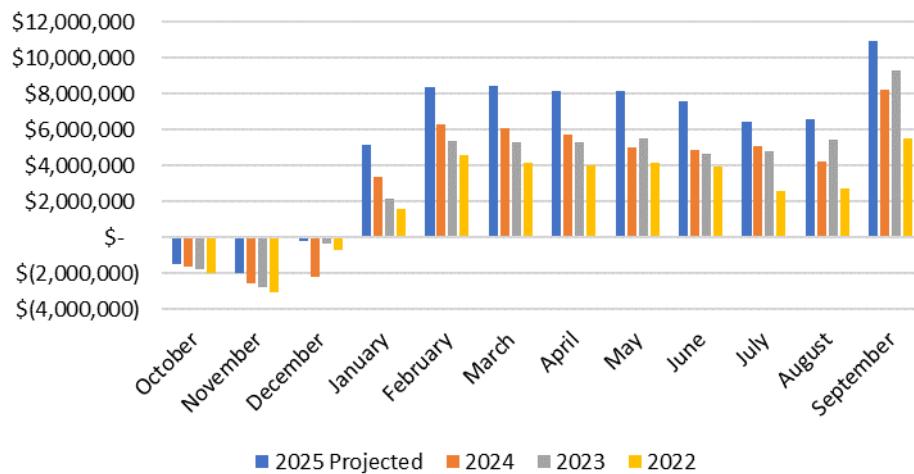
This cyclical pattern reflects the mismatch between revenue collection and expenditure timing. The provided cash flow chart illustrates these monthly fluctuations, showing net revenues against total costs realized. Understanding this pattern is crucial for effective financial management, ensuring liquidity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

## Cash Flow



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

## Personnel Costs to Top 3 Revenues



# General Fund 5-Year Forecast

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

## Baseline Operational Assumptions

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

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

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

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

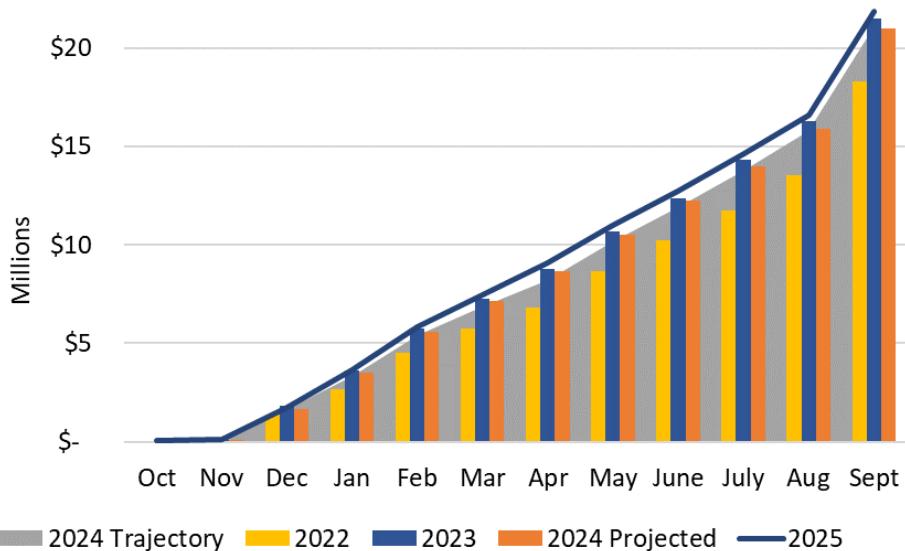
## Revenue Considerations

### Sales Tax—Short Trajectory

Recent years have seen strong growth in sales tax receipts, but this trend has significantly decelerated in the current fiscal year. The latest data shows: Year-to-date collections (through July's disbursement) have decreased by 2.4% compared to the previous fiscal year. However, they remain 2.0% above the City's initial budget projections.

The following graph illustrates these trends, comparing:

- FY24 projected trajectory (gray area) based on historical collections
- FY22 actual collections (yellow bar)
- FY23 actual collections (dark blue bar)
- FY24 projected collections (orange bar)
- FY25 adopted sales tax revenue (solid blue line)



This visual representation captures the recent slowdown in sales tax revenue growth, showing the current year's collections falling below last year's figures but still exceeding initial budget estimates. The adopted FY25 revenue projection appears to take a cautious approach, considering the recent deceleration in growth but also considering new retail establishments currently under construction.

This shift in sales tax receipt trends suggests a need for careful budget planning and potentially conservative revenue projections for the coming fiscal year. It may prompt a reevaluation of spending priorities or the exploration of other revenue sources to maintain fiscal stability.

#### Sales Tax—Growth Considerations

Weatherford's sales tax revenue has demonstrated strong, sustained growth for over a decade. This growth trend began with key sectors such as agriculture, manufacturing, utilities, and construction. Since FY14-15, the growth has broadened to encompass all industries, with recent years showing significant gains in retail and food establishments, aligning with the City's efforts to expand its retail sector. Current fiscal year projections indicate sales tax revenue trending towards \$21.0 million.

The City continues to maintain a conservative approach to sales tax revenue forecasting. For FY25, the adopted budget assumes a 4% growth over FY23. The City's ongoing development efforts are attracting new businesses that will boost overall sales tax receipts. While inflation is showing signs of stabilization, influenced by federal monetary policies, and recession concerns are easing, it's important to note that without continued new development, revenue growth could potentially plateau. This underscores the importance of maintaining a balanced approach to economic development and fiscal planning.

The five-year forecast assumes an average growth of about 4.5%, acknowledging potential year-to-year fluctuations. This approach aims to maintain financial stability while recognizing both the opportunities from city development and the broader economic context.

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

### *Sales Tax—Baseline vs. Full Projection*

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

*Full FY25 Sales Tax:* Budgeting the full projected sales tax collection (\$21.8m for FY25)

*Sales Tax Baseline:* Allocating a portion for recurring expenditures (the baseline, \$19.9m for FY25)

*Sales Tax Increment:* Reserving the remainder (the increment, \$2.0m for FY25) for non-recurring items

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

This method helps mitigate the impact of economic downturns on operations by lagging sales tax growth. The adopted baseline increases from \$19.0m to \$19.9m is considered optimal for several reasons:

1. It allows for necessary operational improvements while maintaining a significant economic buffer.
2. It aligns with two key metrics:
  - Staying below the three-year historical average (\$21.1m)
  - Providing a buffer exceeding Weatherford's steepest historical one-year sales tax loss (about 6%)

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

### *Property Tax—Short Trajectory*

Weatherford's property tax approach for FY25 is shaped by Senate Bill 2, enacted in June 2019. This law reduced the Voter-Approved Tax rate from 8% to 3.5% above the No-New Revenue Tax Rate, significantly constraining cities' revenue growth potential.

For FY25, Weatherford adopted a tax rate of \$0.3984 per \$100 valuation, which is \$0.006 lower than FY24's adopted rate. This rate, combined with minimal new construction, is expected to add about \$0.3M in property tax revenue to the General Fund.

Under Senate Bill 2, Weatherford could adopt a tax rate up to \$0.50478 (the Voter-approval tax rate) without an election. The adopted rate is \$0.1064 below this maximum.

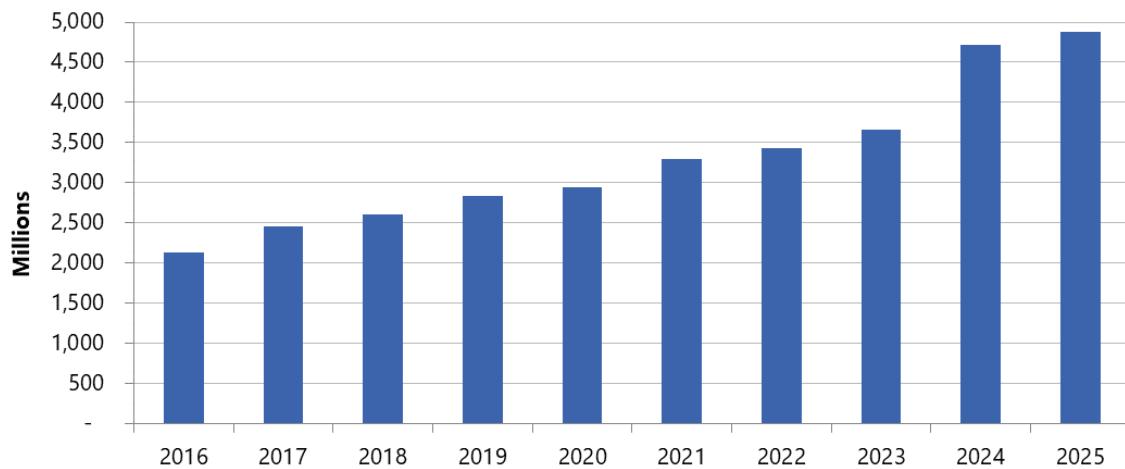
This approach balances fiscal responsibility with the need to maintain city services, navigating the constraints imposed by Senate Bill 2 while considering the city's growth and economic factors.

### *Property Tax—Growth Considerations*

Weatherford's property value growth has been robust over the past decade, averaging approximately 9.5% annually. The last three years have seen particularly strong increases, including the addition of new properties to the city's appraisal rolls. Despite this recent surge, city staff is taking a more conservative approach to future projections. Growth estimates are being kept between 2-2.5% annually, which is considered a realistic expectation for typical years. This conservative estimate aligns with general economic principles regarding property tax revenue. The cautious approach recognizes that property tax revenue tends to be a slow but steady source of income, typically lagging at least one year behind general economic conditions in terms of growth or decline. By maintaining conservative growth estimates, Weatherford aims to create a more stable and predictable budget framework. This strategy helps guard against potential overreliance on continued high growth rates and provides a buffer against unforeseen

economic fluctuations. It reflects a prudent fiscal approach, balancing the city's recent strong performance with long-term economic realities and uncertainties

### **Historical Assessed Property Values by Fiscal Year**



# Output

## How to Read this Model

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

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

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

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

	FY25 Adopted	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>	53,522,757	55,303,017	57,154,825	59,076,250	61,070,102
<b>Expenses</b>	<u>53,509,146</u>	<u>54,341,679</u>	<u>56,498,170</u>	<u>58,752,756</u>	<u>61,110,256</u>
<b>Over/(Under)</b>	<b>\$13,611</b>	<b>\$961,339</b>	<b>\$656,655</b>	<b>\$323,495</b>	<b>(\$40,154)</b>
<b>Recurring Revenues</b>	51,532,890	53,015,665	54,764,542	56,578,405	58,459,853
<b>Recurring Expenses</b>	<u>51,519,279</u>	<u>51,341,679</u>	<u>53,498,170</u>	<u>55,752,756</u>	<u>58,110,256</u>
<b>Operating Capacity</b>	<b>13,611</b>	<b>1,673,987</b>	<b>1,266,372</b>	<b>825,649</b>	<b>\$349,598</b>
<b>Beg. Bal</b>	<b>\$30,392,661</b>	<b>\$30,401,648</b>	<b>\$31,362,987</b>	<b>\$32,019,642</b>	<b>\$32,343,136</b>
<b>Ending Bal</b>	<b>\$30,406,272</b>	<b>\$31,367,610</b>	<b>\$32,024,265</b>	<b>\$32,347,760</b>	<b>\$32,307,606</b>

Weatherford's financial forecast shows an increasing operating capacity over the projected timeline. This positive trend is primarily driven by revenue growth, particularly from sales tax, outpacing expenditures. The city's development plays a significant role in this growth. However, the forecast acknowledges the likelihood of ongoing expenditures catching up with its economic growth, tentatively projected around 2029, though this timing is not definitive.

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

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

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

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

## Risk Factors

### *Financial Risk Factors – Setting the Stage for FY25*

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

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

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

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

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

### *Major Initiatives*

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

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

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

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

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

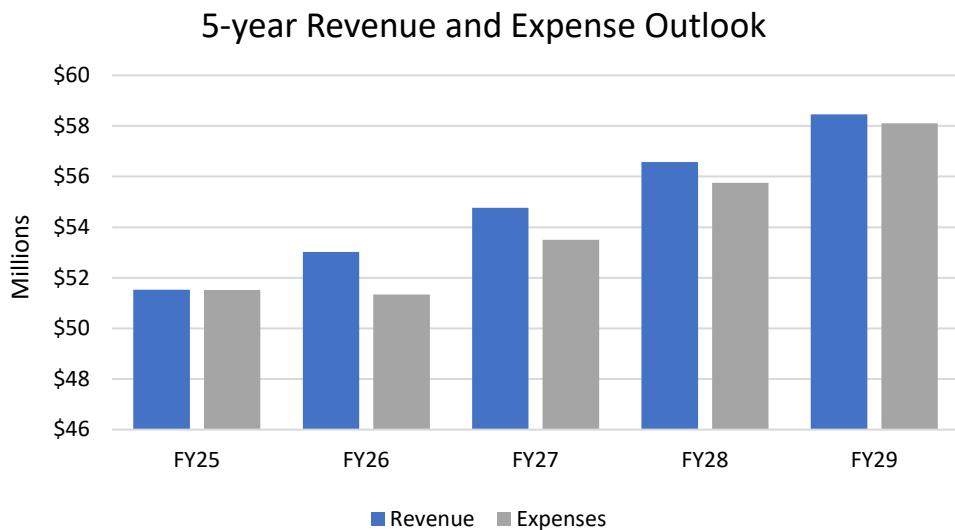
1. Cash funding
2. Partnerships with other entities
3. Voter-approved debt

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

## Multi-Year Forecast Snapshot

### Capital and Operational Capacity

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



	<b>FY25</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>
Operating Capacity	13,611	1,673,987	1,266,372	825,649	349,598

Key points from this forecast include:

1. The projection assumes no major spending increases beyond annual employee compensation adjustments and cost-of-service increases for supplies and contractual services.
2. A portion of sales tax revenue (\$1,989,867 or 10%) is set aside for capital improvement plans, not operational use.
3. Operating Capacity is expected to remain stable throughout the forecast period.
4. Fund balance is projected to maintain the 120-day council preference reserve and exceed the 60-day reserve required by bond covenants.
5. Non-operational sales and property tax funds are expected to accumulate significant balances over time, though these are assumed to be used for capital initiatives.
6. The daily operating cost is projected to increase from \$139,220 to \$159,206 over the 5-year span, a 14% increase.

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

#### Retirement Pressure

Weatherford, like many Texas cities, is facing a significant challenge with a high percentage of retirement-eligible employees. As of FY25, nearly one-tenth of the city's workforce is eligible for retirement through the Texas Municipal Retirement System. This situation presents two main challenges:

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

To address the financial component, finance staff has developed a five-year plan to reserve sufficient cash to cover the majority, if not all, of potential retirement separation costs. The plan focuses on employees aged 55 and over, estimating potential separation costs of more than \$2.0 million between FY25 and FY29. This funding is planned to be incrementally reserved without impacting operating capacity or available fund balance.

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

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

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

#### Vehicle Replacement Funding

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

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

Currently, the program targets 212 vehicles, primarily in public safety and public works, for ongoing rotation. The annual target to maintain this full rotation is approximately \$2,000,000, which has been fully allocated in the FY25 budget. However, the fund is currently underfunded by about \$8.6 million.

Finance staff annually assesses each department's vehicle conditions and projected replacement dates. Through FY29, potential replacement needs could reach several million dollars, particularly in high-usage departments like public safety and public works.

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

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

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

#### Conclusions and Takeaways

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

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

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

## General Fund Departments and Programs

	FY25 Adopted Budget	FY25 Position Count
<b>Internal Services</b>		
<b>Organizational Management</b>		
City Administration	2,205,915	7
City Attorney	441,990	1
City Council	24,843	5
Finance	1,000,588	7
Human Resources	621,974	3
Non Departmental	3,500,070	0
<b>Total Organizational Management</b>	<b>7,795,380</b>	<b>23</b>
<b>Asset Management</b>		
Information Technology	3,827,640	8
Facilities Maintenance	1,822,183	4
<b>Total Asset Management</b>	<b>5,649,823</b>	<b>12</b>
<b>Total Internal Services</b>	<b>\$13,445,203</b>	<b>35</b>
 <b>External Services</b>		
<b>Growth &amp; Development</b>		
Communications & Marketing	355,149	2
Economic Development	1,726,386	2
Development & Neighborhood Services	1,617,236	15
<b>Total Growth &amp; Development</b>	<b>3,698,771</b>	<b>19</b>

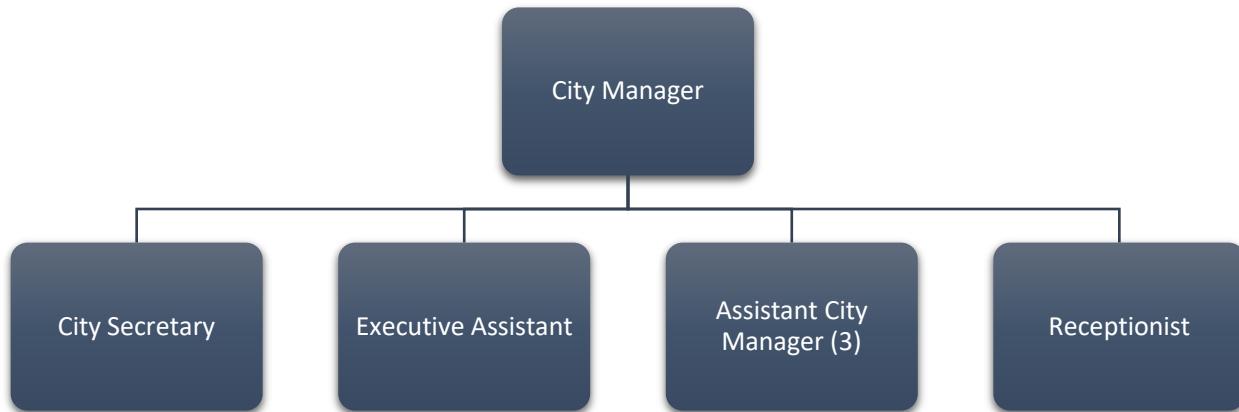
## General Fund Departments and Programs

	<b>FY25 Adopted Budget</b>	<b>FY25 Position Count</b>
<b>Infrastructure</b>		
Administration	728,948	4
Streets	5,510,671	16
<b>Total Infrastructure</b>	<b>6,239,619</b>	<b>20</b>
<b>Community Quality</b>		
Library	1,189,548	15
Parks & Properties	2,723,018	14
Recreation	904,772	6
<b>Total Community Quality</b>	<b>4,817,338</b>	<b>35</b>
<b>Public Safety</b>		
Municipal Court	359,254	5
Fire Admin	9,202,789	63
Fire Prevention	337,970	2
Emergency Management	562,751	1
Animal Shelter	1,810,265	16
Police Department	13,035,186	99
<b>Total Public Safety</b>	<b>25,308,215</b>	<b>186</b>
<b>Total External Services</b>	<b>\$40,063,943</b>	<b>260</b>
<b>Grand Total</b>	<b>\$53,509,146</b>	<b>295</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	Ashley Seitz
Facilities Maintenance	802 E Oak	(817) 598-4212	Mon-Fri: 8am - 5pm	Ken Bean
Finance	303 Palo Pinto	(817) 598-4130	Mon-Fri: 8am - 5pm	Dawn Brooks
Fire Services	614 Fort Worth Hwy	(817) 598-4288	Mon-Fri: 8am - 5pm (on call 24/7)	Jonathan Peacock
Fleet Maintenance	303 Palo Pinto	(817) 598-4130	Mon-Fri: 8am - 5pm	Dawn Brooks
Human Resources	303 Palo Pinto	(817) 598-4104	Mon-Fri: 8am - 5pm	Diana Allen
Information Technology	917 Eureka	(817) 598-4295	Mon-Fri: 8am - 5pm (on call 24/7)	Kiason Turner
Library	1014 Charles	(817) 598-4150	Mon-Thurs: 10am - 8pm; Fri-Sat: 10am-6pm; Sun: 2pm-6pm	Erin Spicer
Municipal Court	303 Palo Pinto	(817) 598-4120	Mon-Fri: 8am - 5pm	Tiffany Bagwell
Parks & Recreation	119 Palo Pinto	(817) 598-4248	Mon-Fri: 8am - 5pm	Jaycob Kirkpatrick
Planning & Development	119 Palo Pinto	(817) 598-4338	Mon-Fri: 8am - 5pm	Kaleb Kentner
Police Department	614 Fort Worth Hwy	(817) 598-4320	Mon-Fri: 8am - 5pm (on call & Patrol 24/7)	Lance Arnold
Public Works	802 E Oak	(817) 598-4245	Mon-Fri: 8am - 5pm	Chad Marbut
Solid Waste	802 E Oak	(817) 598-4188	Mon-Fri: 8am - 5pm	Dustin Deel

# City Administration



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
City Manager	1	1	1	1
Assistant City Manager	2	3	3	3
City Secretary	1	1	1	1
Executive Assistant	1	1	1	1
Receptionist	1	1	1	1
<b>Total</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>

## Department Description

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

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 1,087,237	\$ 1,478,119	\$ 1,261,900	\$ 1,324,530	\$ 1,610,700
Supplies	44,019	24,134	35,870	32,263	18,020
Contractual	158,899	220,612	602,304	524,945	577,195
Capital	70,423	22,574	139,295	144,641	-
<b>Total</b>	<b>\$ 1,360,579</b>	<b>\$ 1,745,439</b>	<b>\$ 2,039,369</b>	<b>\$ 2,026,379</b>	<b>\$ 2,205,915</b>

# City Attorney

## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
City Attorney (contract)	1	1	1	1
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Department Description

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

## Department Goals

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

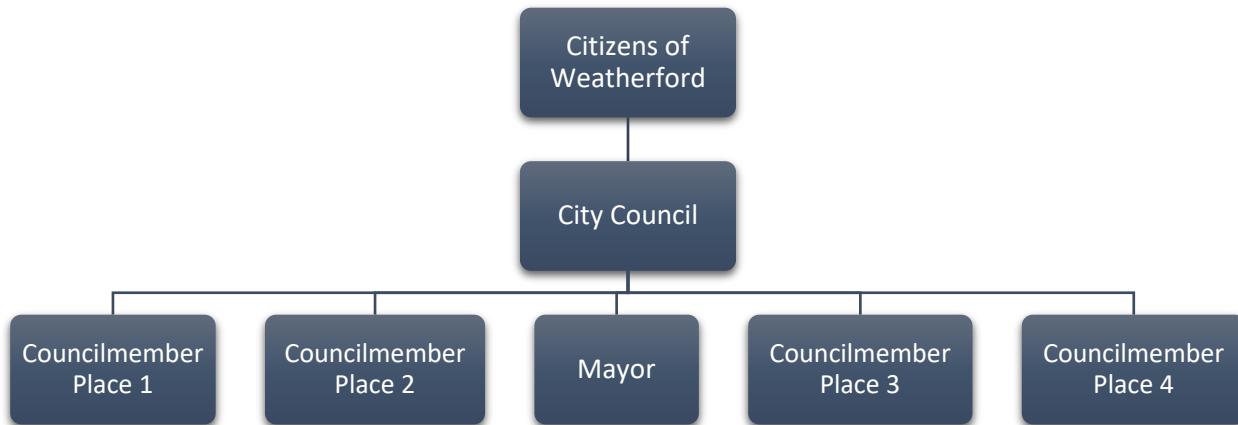
## Accomplishments

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

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Contractual	287,011	409,320	441,990	439,502	441,990
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 287,011</b>	<b>\$ 409,320</b>	<b>\$ 441,990</b>	<b>\$ 439,502</b>	<b>\$ 441,990</b>

# City Council



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</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>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 11,050	\$ 4,015	\$ 4,200	\$ 9,070	\$ 4,100
Supplies	14,115	9,844	13,991	14,912	12,500
Contractual	4,525	3,347	8,152	770	8,043
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 29,690</b>	<b>\$ 17,206</b>	<b>\$ 26,343</b>	<b>\$ 24,752</b>	<b>\$ 24,643</b>



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# Communication & Marketing



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</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).

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

# Communication & Marketing

## Department Goals

- ◆ To deliver accurate and engaging 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 (i.e. videos, reels, drone usage/footage).
- ◆ Engage and maintain better relationships with news media, both locally and regionally, pitching positive stories and opportunities for sharing the Weatherford story.
- ◆ Ensure citizens, public, businesses, employees and elected officials are notified in the case of an emergency or crisis.

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Continue to grow the City's social media presence on all pages through the use of new and engaging content such as reels, infographics, photos, and videos.	Ongoing	Communicate
Pursue new ways to strengthen the Experience Weatherford tourism efforts, and continue to have a key "seat at the table" for both regional and statewide tourism platforms, with the goal of growing the Hotel Occupancy Tax and Sales Tax revenue streams.	Ongoing	Marketability
Grow the department's technological skills, including drone training, photography workshops, and continuing education on graphic design software platforms.	Ongoing	Growth

## Performance Measures

Measure	FY22	FY23	FY24
Number of communication channels managed/monitored (e.g. websites, social media, etc).	35	35	36
Social media engagement (City Facebook). Daily Impressions - <b>Impressions</b> are the number of times a post from your page is displayed.	1,302,266	1,670,000	

# Communication & Marketing

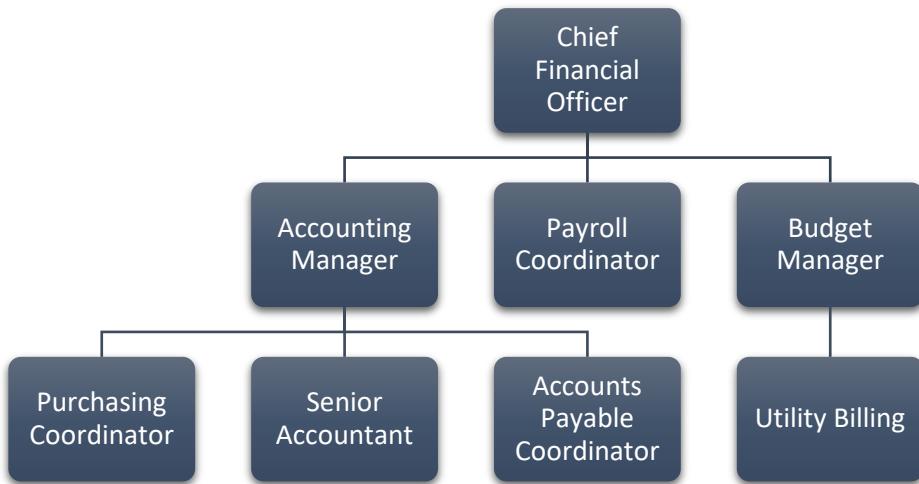
## Accomplishments

- ◆ Filled open Communications and Marketing Coordinator position.
- ◆ Developed a series of "True Texas" spec ads for print and online marketing, an effort that will continue to grow.
- ◆ Initiated new public art in Downtown Weatherford that is supportive of the "True Texas" brand.
- ◆ Started a new monthly online resident newsletter.

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 241,228	\$ 225,748	\$ 276,200	\$ 275,720	\$ 292,500
Supplies	17,167	9,095	20,010	19,815	16,000
Contractual	29,925	48,880	42,471	39,692	46,649
Capital	(12)	-	-	-	-
<b>Total</b>	<b>\$ 288,308</b>	<b>\$ 283,723</b>	<b>\$ 338,681</b>	<b>\$ 335,227</b>	<b>\$ 355,149</b>

# Finance



## Position Summary

	FY22	FY23	FY24	FY25
Chief Financial Officer	0	0	0	1
Finance Director	1	1	1	0
Accounting Manager*	0	0	0	1
Budget Manager*	0	0	0	1
Senior Accountant	1	1	1	1
Accounts Payable Coordinator	1	1	1	1
Payroll Coordinator	0	1	1	1
Budget Coordinator	1	1	1	0
Purchasing Coordinator	1	1	1	1
<b>Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>

\*New positions funded through redistribution of funds from City Administration as a result of the retirement of an Assistant City Manager.

## 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

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

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Implement Project and Grant Accounting	June 2025	Sustain
Create a 5-year Capital Improvement Program	August 2025	Infrastructure

## Performance Measures

Measure	FY21	FY22	FY23	FY24
GFOA Distinguished Budget Presentation Award received	1	1	1	1
Number of Purchase Orders issued	1894	2033	1815	1677

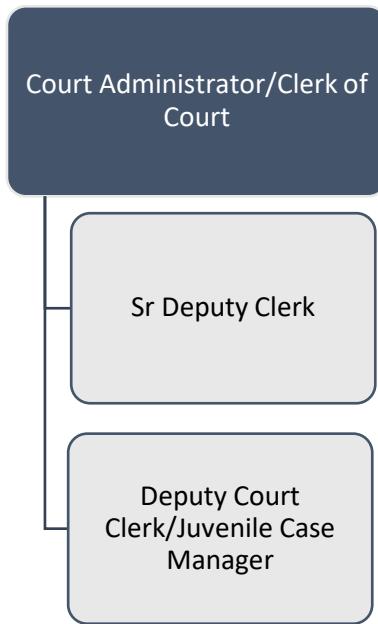
## Accomplishments

- ♦ Implemented the Utility Billing segment of the Tyler Tech. Munis ERP system.
- ♦ Completed monthly bank reconciliations in-house, eliminating contract services
- ♦ Received GFOA Certificate of Achievement for Excellence in Financial Reporting for the FYE 09/30/21 (34th consecutive award), Popular Annual Financial Reporting Award (3<sup>rd</sup> consecutive award) and the Distinguished Budget Presentation Award (12<sup>th</sup> consecutive award).

## Budget Summary

	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projection	FY25 Adopted
Personnel	\$ 497,660	\$ 633,315	\$ 717,300	\$ 719,117	\$ 917,700
Supplies	4,562	4,623	5,330	4,122	5,330
Contractual	43,469	30,254	76,747	66,201	77,558
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 545,691</b>	<b>\$ 668,192</b>	<b>\$ 799,377</b>	<b>\$ 789,440</b>	<b>\$ 1,000,588</b>

# Municipal Court



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Court Administrator/ Clerk of Court	1	1	1	1
Sr Deputy Clerk	1	1	1	1
Asst Court Administrator	1	0	0	0
Juvenile Case Mgr	0	1	1	1
Municipal Judge (contract)	2	2	2	2
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## 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

- Upgrade existing court management software to Municipal Justice version 10.
- Migrate court management software from on-premise servers to Tyler's Software as a Service (SaaS) cloud-based service.
- Transition to a paperless court after Court and Finance are on cloud service so Court can utilize the city's current Tyler Content Manager license for electronic document storage.
- Integrate Citation Smart software with Incode. Citation Smart is software that provides an interactive citation to defendants.

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Execute contract with Tyler Technologies for SaaS. Act as liaison between IT and Tyler Technologies for migration to Municipal Justice 10 and to the cloud. Act as liaison between IT and AdComp to implement Citation Smart and train staff once we go live.	07-31-2025	Communicate

## Performance Measures

Measure	FY22	FY23	YTD FY24
Citations filed	3103	2436	1275
Completed cases	2731	2594	1581
Warrants issued	383	528	274
Warrants cleared	481	377	361

## Accomplishments

- Launched Online Records Search and docket search which allows the public, attorneys, and law enforcement to search and review basic court case information
- Interfaced Incode's Cash Collections with Munis for automatic import of court financials
- Court Administrator earned Certified Municipal Court Clerk designation with completion of the Level III court clerk certification
- Moved court management software to updated servers
- Migrated court management software from version 9.0 to version 9.0.1, a prerequisite to cloud based service

# Municipal Court

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 240,082	\$ 207,247	\$ 225,319	\$ 231,201	\$ 238,300
Supplies	2,163	4,756	5,800	4,273	5,800
Contractual	96,477	112,141	110,903	113,220	115,154
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 338,722</b>	<b>\$ 324,144</b>	<b>\$ 342,022</b>	<b>\$ 348,694</b>	<b>\$ 359,254</b>

## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
COSI - Professional Services	4,000	-	4,000
<b>Total</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>

# Finance Non-Departmental

## Department Description

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

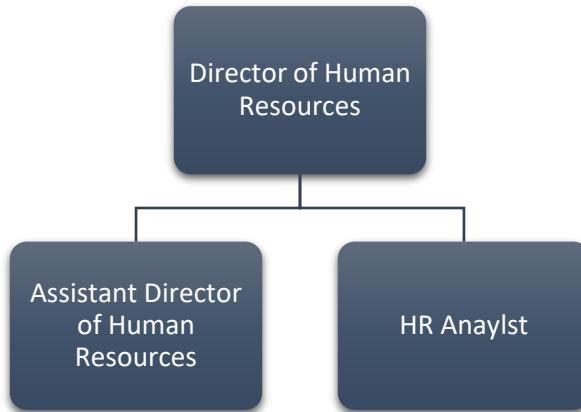
## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ (4,851)	\$ -	\$ -	\$ -	\$ 62,770
Supplies	5,400	1,320	-	-	7,300
Contractual	4,350,708	4,466,160	3,561,548	3,556,123	3,430,000
Capital	100,859	11,883,880	-	-	-
<b>Total</b>	<b>\$ 4,452,116</b>	<b>\$16,351,359</b>	<b>\$ 3,561,548</b>	<b>\$ 3,556,123</b>	<b>\$ 3,500,070</b>

## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
New Administrative Assistant	66,070	4,000	70,070
<b>Total</b>	<b>\$ 66,070</b>	<b>\$ 4,000</b>	<b>\$ 70,070</b>

# Human Resources



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Director of HR	1	1	1	1
Assistant Director of HR	1	1	1	1
HR Generalist	1	1	0	0
HR Analyst	0	0	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## Department Description

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

## Department Goals

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

# Human Resources

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Completion and roll out of the HCM recruitment module in Munis to streamline the hiring process.		Growth
Work with departments to develop a career track through positions.	06/2025	Marketability
Assist leaders in the PMI process to help push down through all levels.	Ongoing	Communicate
Adopt an Enterprise Risk Management framework to integrate the city's risk management practices to enhance the city's ability to achieve its strategic objectives.	ongoing	Sustain
Develop and implement an HR ticket system to improve the efficiency of the department	12/2024	Communicate

## Accomplishments

- ◆ Processed 2670 applications, hired 60 new employees, gave out 43 service awards, and processed 6 retirements.
- ◆ Started the Wise@work app to work with employees on the importance of mindfulness.
- ◆ Met with Directors to learn what their needs are from the HR department and started making changes to better serve our internal customers.
- ◆ Brought in an employment law attorney to teach leaders and supervisors how to replace liability with credibility.
- ◆ Facilitated the Think Tank committee which its purpose is to improve the employee experience.

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 385,315	\$ 415,135	\$ 454,800	\$ 463,994	\$ 477,100
Supplies	2,972	3,288	4,100	6,384	4,100
Contractual	141,337	148,817	155,523	141,883	140,774
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 529,624</b>	<b>\$ 567,241</b>	<b>\$ 614,423</b>	<b>\$ 612,261</b>	<b>\$ 621,974</b>

# Economic Development



## Position Summary

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

## Department Description

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

## Department Goals

# Economic Development

## Department Goals

- Attract New Business:** Identify, market, and attract new business across key parcels that would accumulate over 25 new jobs.
- Promote Tourism:** Identify a site location for two key tourism opportunities for the City of Weatherford.
- Increase Ad Valorem Tax:** Identify, market, work with Development Neighborhood Services, and present to three developers on the addition of one new residential housing development specific to the guidelines discussed from the housing study which include a suite of amenities.
- Focus on Business Retention and Expansion**
- Build on current projects:** Distinguish opportunities to utilize current projects as a catalyst for future growth/re-development.

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Identify, market and present to 10 net-new tenants that would expand or enhance upon the Center Point development cumulatively adding 15,000 sq. ft.	Sep. 30, 2025	Growth
Identify, market and present to two restaurants which produce \$300+ sq ft.	Jun 1, 2025	Growth
Identify, market, and present to one industrial or manufacturing opportunity.	Sep. 30, 2025	Growth
Work alongside DWINC to increase foot traffic in the downtown central business district by 5%.	Sep. 30, 2025	Marketability
Develop a site plan and marketing plan for 221 N. Main in order to attract a high-end restaurant tenant.	Feb. 28, 2025	Marketability

# Economic Development

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Identify a developer, finalize site plan, and seek approval for construction activity to begin for a hotel/convention center.	Sep. 30, 2025	Growth
Understand council and the residents of Weatherford's appetite for a sports complex.	Feb. 28, 2025	Communicate
Work with the Communications and Marketing department to drive top revenue production for Costco's opening day.	Jan. 30, 2025	Communicate
Identify, market, and present to two developers a re-development opportunity between Bethel and Tin-Top.	Sep. 30, 2025	Growth
Develop a marketing plan and present to five possible tenants for 10 acres off BB Fielder.	Jun 30, 2025	Marketability
Create a re-development package of downtown parcels and present to three developers.	Sep. 30, 2025	Marketability
Conduct 10 visits of grocery retailers, industrial/manufacturing businesses and restaurant owners to further understand current state and expansion opportunities. Report findings to the Weatherford Economic Development Board by the third quarter.	Jul 31, 2025	Communicate

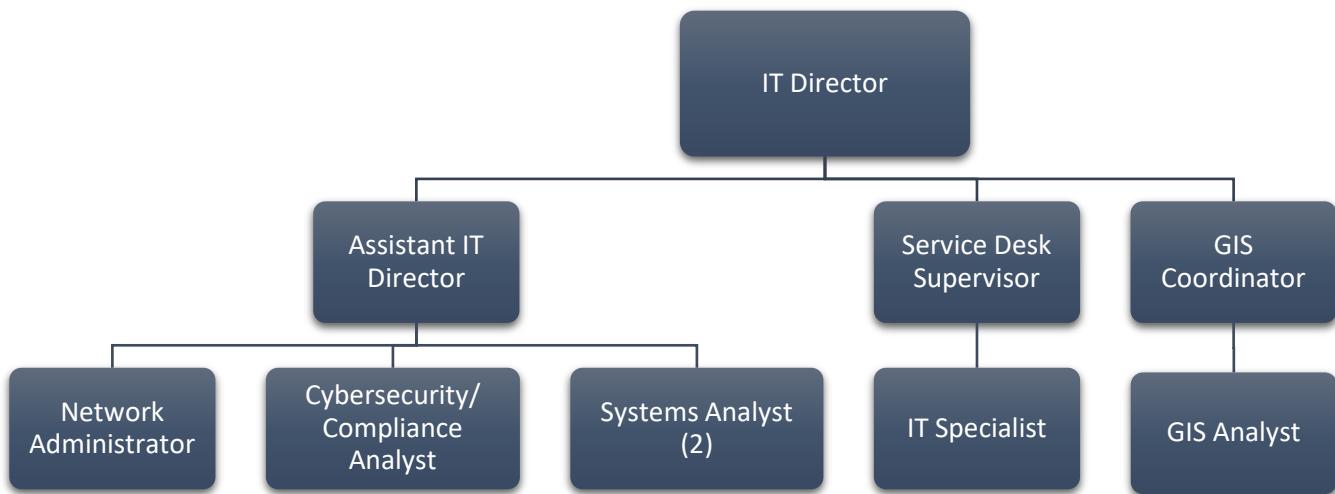
## Budget Summary

	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projection	FY25 Adopted
Personnel	\$ 86,412	\$ 73,223	\$ 315,400	\$ 232,064	\$ 337,300
Supplies	50	560	2,100	2,368	2,100
Contractual	363,338	933,977	1,286,818	769,262	1,386,986
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 449,800</b>	<b>\$ 1,007,761</b>	<b>\$ 1,604,318</b>	<b>\$ 1,003,693</b>	<b>\$ 1,726,386</b>



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# Information Technology



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Director of IT	1	1	1	1
Assistant Director of IT	1	0	1	1
GIS Coordinator	1	1	1	1
GIS Analyst	1	1	1	1
Network Supervisor	1	1	0	0
Systems Analyst	1	1	2	2
Business Analyst	1	1	0	0
Service Desk Coordinator	0	0	1	1
IT Specialist	1	2	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

## Department Description

The Information Technology department plays a pivotal role in ensuring efficient and effective technology services for the City. Our core purpose is to build a strong community by connecting people with technology. Innovative solutions, responsive communications, and accessible information are the strategic guardrails that help guide and facilitate that purpose. The delivery of reliable and secure technology services empowers our community, enhances government operations, and contributes to the well-being of our citizens and businesses.

## Department Goals

- ◆ Advance technology adoption to make organizational processes more efficient and citizen services more accessible.

# Information Technology

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

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Replace VoIP Phone System for better performance, supportability, and features.	December 2024	Infrastructure
Migrate ERP systems to SaaS model.	April 2025	Growth
Upgrade ESRI Mapping Software, CityWorks Asset Management Software, and Warehouse Management Software.	February 2025	Sustain
Implement an IT framework to ensure best practices and effective security posture.	June 2025	Growth
Upgrade SCADA HMI for Critical Infrastructure to gain additional functionality and security.	May 2025	Infrastructure
Implement physical security system at Electric Substations	Dec 2025	Infrastructure

## Performance Measures

Measure	FY22	FY23	FY24
Infrastructure Uptime	99.99%	99.7%	99.8%
Resolved Service Requests	3640	4195	4376
GIS Web Mapping Requests	6800	7100	6971

## Accomplishments

- ◆ Facilitated the technology-related construction of the new Pickleball Courts.
- ◆ Expanded the security monitoring system for the Operational Technology (OT) network.

# Information Technology

- ◆ Completed the Milsoft Interactive Voice Response (IVR) / Dispatch / Outage Management System (OMS) project.
- ◆ Completed the integration of TextPower Messaging System with Milsoft OMS.
- ◆ Completed the integration of Xenalytics Automatic Vehicle Locating (AVL) system with Milsoft Dispatch System.
- ◆ Deployed FieldSyste Mobile Outage application for the Electric Department.
- ◆ Replaced the Multifunction Printer/Copier fleet.
- ◆ Implemented a Public Safety phone-tree to support and optimize non-emergency call operations for Police and Fire.
- ◆ Assisted with the deployment of the technical systems (In-car Cameras, Mobile Dispatch Computer (MDC), network connectivity, etc.) for the new Police vehicle fleet.
- ◆ Upgraded the City's File Server Enterprise-wide Storage environment.
- ◆ Upgraded all the City Council meeting/voting computers.
- ◆ Upgraded core infrastructure for the Supervisory Control and Data Acquisition (SCADA) networks.
- ◆ Upgraded Network Infrastructure across multiple City facilities.

## Budget Summary

	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projection	FY25 Adopted
Personnel	\$ 1,006,016	\$ 923,654	\$ 1,060,400	\$ 969,109	\$ 1,100,500
Supplies	32,712	29,410	76,790	70,779	48,750
Contractual	2,328,121	2,343,529	2,332,792	2,419,142	2,597,807
Capital	27,000	9,474	27,670	6,138	80,583.00
<b>Total</b>	<b>\$ 3,393,849</b>	<b>\$ 3,306,067</b>	<b>\$ 3,497,652</b>	<b>\$ 3,465,168</b>	<b>\$ 3,827,640</b>

## Budget Packages

Description	Ongoing	One-Time	Total
CityWorks Professional Implementation Services	-	12,000	12,000
Fortivoice	15,000	100,000	115,000
FortiEDR	4,675	-	4,675
ERSI Upgrade	-	14,000	14,000
Multifactor Authentication	98,000	-	98,000
Software Maintenance	125,000	-	125,000
<b>Total</b>	<b>\$ 242,675</b>	<b>\$ 126,000</b>	<b>\$ 368,675</b>



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# Development and Neighborhood Services



## Position Summary

	FY22	FY23	FY24	FY25
Director of DNS	1	1	1	1
Planner I	1	2	2	2
Senior Planner	0	1	1	1
Planning Tech	2	0	0	0
Permit Tech	0	1	2	0
Building Official	1	1	1	1
Building Inspector II	1	1	1	0
Building Inspector III	1	1	1	1
Sr Building Inspector	0	0	0	1
Development Clerk	2	1	0	2
Plan Coordinator	1	1	1	1
Lead Code Enforcement Officer	1	1	1	1
Code Enforcement Officer I	2	2	2	1
Code Enforcement Officer II	0	1	1	2
<b>Total</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>

# **Development and Neighborhood Services**

## **Department Description**

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

## **Department Goals**

- ◆ Hire, train, and maintain a professional staff to provide consistent, excellent customer service.
- ◆ Increase Ad Valorem Revenue
- ◆ Be proactive in providing high quality services.
- ◆ Evaluate the department's organization policies and procedures to ensure efficient and sustainable services.

## **FY25 Objectives**

<b>Objective</b>	<b>Target Completion Date</b>	<b>City Focus Area</b>
Implement new permitting software to manage permitting, code enforcement and land use management objectives.	Ongoing	Sustain
Apply for and obtain a CLG Historic Resources Grant (Historic Preservation Plan).	February 2025	Sustain
Improve, Protect, Increase Code Compliance efforts by 5% in order to improve, protect and preserve the character of our community, with specific focus on maintaining our City's corridors and neighborhoods.	Ongoing	Sustain
Each employee must attend training in their field and are encouraged to obtain a certification within their first year of employment.	Ongoing	Sustain
Each division will review one code book, procedure, or policy every quarter to streamline, improve and ensure efficient and sustainable services.	Ongoing	Sustain

# Development and Neighborhood Services

Objective	Target Completion Date	City Focus Area
Identify, market, work with Economic Development, and present to three developers on the addition of one new residential housing development specific to the guidelines discussed from the housing study which include a suite of amenities.	Ongoing	Sustain
Identify two locations in the Central Business District to develop a marketing plan and work with Economic Development on execution of in-fill lots or second story residential options to promote density downtown.	Ongoing	Sustain

## Performance Measures

Measure	FY21	FY22	FY23	FY24
Total Code Compliance Cases	2549	3985	2067	501*
Substandard Building Cases	65/10	87/7	49/5	6/0*
New Single-Family Homes	452	458	90	104*
Planning & Zoning Cases	130	123	115	59*
New Commercial Construction	\$10,495,293	\$28,776,672	\$2,239,140	\$1,100,000

\*As of April 19, 2023

## Accomplishments

- ◆ Updated the Title XII Zoning Ordinance by adding a new use, "Alternative Wellness Product Sales", as a conditional use permit within all commercial zoning districts and implemented a two-mile radius for such businesses.
- ◆ Continued review and improvement of policies, procedures, and timelines to enhance customer service and satisfaction.

## Budget Summary

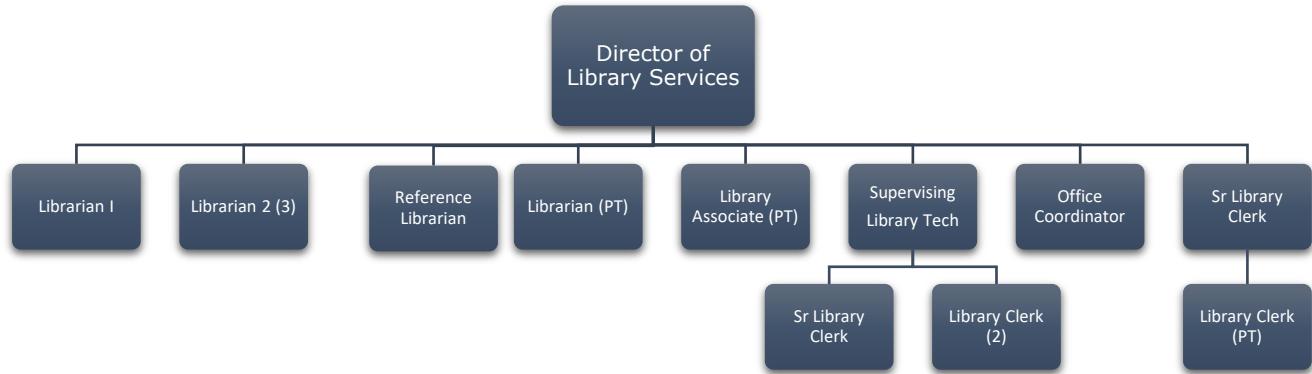
	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projection	FY25 Adopted
Personnel	\$ 1,174,809	\$ 1,176,350	\$ 1,364,900	\$ 1,168,192	\$ 1,412,200
Supplies	39,643	35,672	33,465	36,937	35,672
Contractual	\$414,916.30	352,127	251,520	362,355	169,364
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 1,629,368</b>	<b>\$ 1,564,150</b>	<b>\$ 1,649,885</b>	<b>\$ 1,567,484</b>	<b>\$ 1,617,236</b>

# **Development and Neighborhood Services**

## **Budget Packages**

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
COSI for Dues and Memberships	500	-	500
COSI for Legal Advertising	400	-	400
COSI for Office Supplies	257	-	257
COSI for Postage	400	-	400
COSI for Seminar and Training	3,000	-	3,000
COSI for Small Tools & Equipment	200	-	200
COSI for Travel	350	-	350
COSI for Travel	450	-	450
COSI for Travel	450	-	450
COSI for Uniform and Protective clothing	550	-	550
COSI for Vehicle Parts	1,200	-	1,200
<b>Total</b>	<b>\$ 7,757</b>	<b>\$ -</b>	<b>\$ 7,757</b>

# Library



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Director of Library	1	1	1	1
Sr Library Clerk	2	2	2	2
Reference Librarian	1	1	1	1
Library Clerk	2	2	2	2
Librarian (PT)	1	1	1	1
Office Coordinator	1	1	1	0
Finance Specialist	0	0	0	1
Library Tech Supervisor	1	1	1	1
Library Clerk (PT)	3	3	3	1
Librarian II	1	1	0	3
Librarian I	1	1	2	1
Library Associate (PT)	1	1	1	1
Library Circulation Clerk	0	0	0	0
<b>Total</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>

# Library

## Department Description

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

## Department Goals

- ◆ **Increase Visibility**
  - Boost the library's visibility through strategic marketing campaigns and social media presence.
  - Develop a multi-channel marketing plan for the library and update the library's strategic plan.
- ◆ **Community Feedback**
  - Regularly solicit and incorporate feedback from the community to improve services and programs.
  - Research and analyze current program offerings and make modifications to attract more program participants.
- ◆ **Customer Service Excellence**
  - Foster a culture of exceptional customer service to improve patron experiences.
  - Provide exceptional customer service through ongoing training of staff and reflection of current SOPs.
- ◆ **Community Partnerships**
  - Continue to develop strategic partnerships with City departments, community organizations, and others.

By focusing on these goals, the Weatherford Public Library aims to enhance its role as a central hub for education, culture, and community engagement, ensuring it meets the evolving needs of the community in 2025 and beyond.

# Library

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Increase program attendees by 5% through more high-interest programs.	2025	Growth
Identify and utilize a variety of channels for communicating updates about the library including email, website, and press releases.	2025	Communicate
Upgrade Polaris software to latest version.	Fall 2025	Infrastructure
Provide enhanced study spaces to meet the needs of the community.	Spring 2025	Marketability

## Performance Measures

Measure	FY21	FY22	FY23	FY24*
Total items circulated	397,018	319,730	335,796	341,600
Total event attendance	1,256	6,672	7,570	10,704
Internet hours provided	16,136	13,500	11,250	13,400
Reference questions answered	8,275	6,060	4,971	4,673
Total library visitors	68,726	67,870	68,204	76,384

## Accomplishments

Received Achievement of Excellence in Libraries Award from the Texas Municipal Library Directors Association.

Decluttered public areas and rearranged furniture to create a more welcoming and inviting space for library users.

## Budget Summary

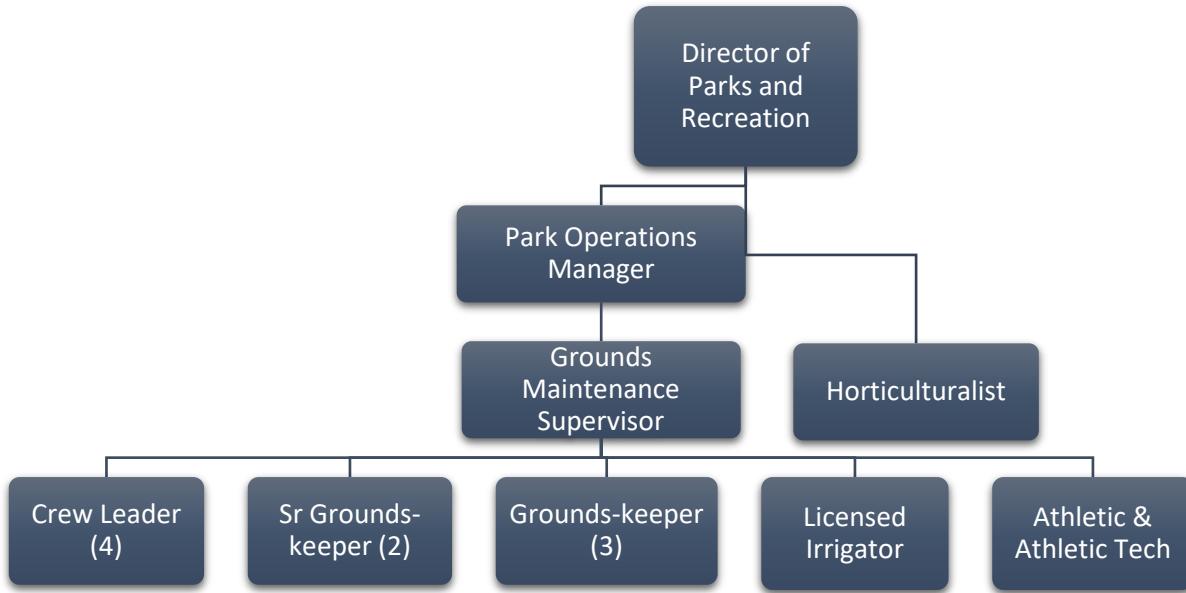
	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projection	FY25 Adopted
Personnel	\$ 756,730	\$ 814,546	\$ 870,000	\$ 832,112	\$ 910,700
Supplies	160,419	169,345	170,578	163,966	180,019
Contractual	119,926	81,364	93,093	83,209	98,829
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 1,037,075</b>	<b>\$ 1,065,255</b>	<b>\$ 1,133,671</b>	<b>\$ 1,079,288</b>	<b>\$ 1,189,548</b>

# Library

## Budget Packages

Description	Ongoing	One-Time	Total
COSI for Credit Card Fees	2,700	-	2,700
COSI for Postage	400	-	400
COSI for Programming Budget	15,000	-	15,000
Volunteer Appreciation Program	1,800	-	1,800
<b>Total</b>	<b>\$ 19,900</b>	<b>\$ -</b>	<b>\$ 19,900</b>

# Parks and Properties



## Position Summary

	FY22	FY23	FY24	FY25
Park Operations Manager	1	1	1	1
Athletic & Aquatic Tech	1	1	1	1
Crew Leader	3	3	4	4
Sr Groundskeeper	2	2	2	2
Groundskeeper	4	4	3	3
Grounds Maintenance Supervisor	1	1	1	1
Horticulturalist	1	1	1	1
Licensed Irrigator	1	1	1	1
Summer Maintenance Worker (PT)	5	0	0	0
<b>Total</b>	<b>19</b>	<b>14</b>	<b>14</b>	<b>14</b>

## Department Description

Parks and properties are responsible for the maintenance and upkeep of all city parks, landscaping of city facilities and maintaining all ballfields. The Department maintains 860 acres 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

- ♦ Implement a plan to improve the daily maintenance and cleanliness of city parks.
- ♦ Increase the efficiency of daily inspections of parks to eliminate safety concerns.
- ♦ Implement a plan in place to start moving the Parks Crew out of Cartwright Park.
- ♦ Take steps to improve efficiency in regards to completing work orders in a timely manner.

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Replace the playground at Cherry Park	FY25	Infrastructure
Maintain the new pickleball complex at Love St Park.	Ongoing	Infrastructure
Take over maintenance of the new FW highway medians and the medians at the College.	Ongoing	Infrastructure
Have a successful summer maintaining splash pads and the city pool.	August 2025	Infrastructure

## Accomplishments

- Installed a new fence around existing tennis courts at Soldiers Spring Park.
- Built a new tennis court at Soldiers Spring Park.
- Built a new pickleball complex at Love St Park.
- Replaced all infield dirt on five Little League fields and all three fields at Holland Lake.
- Set up for all City of Weatherford events and city sponsored events.
- Replaced all playground safety surfacing at Love St Park and Holland Lake Park.
- Installed a new fountain at Clear Lake pond.

## Budget Summary

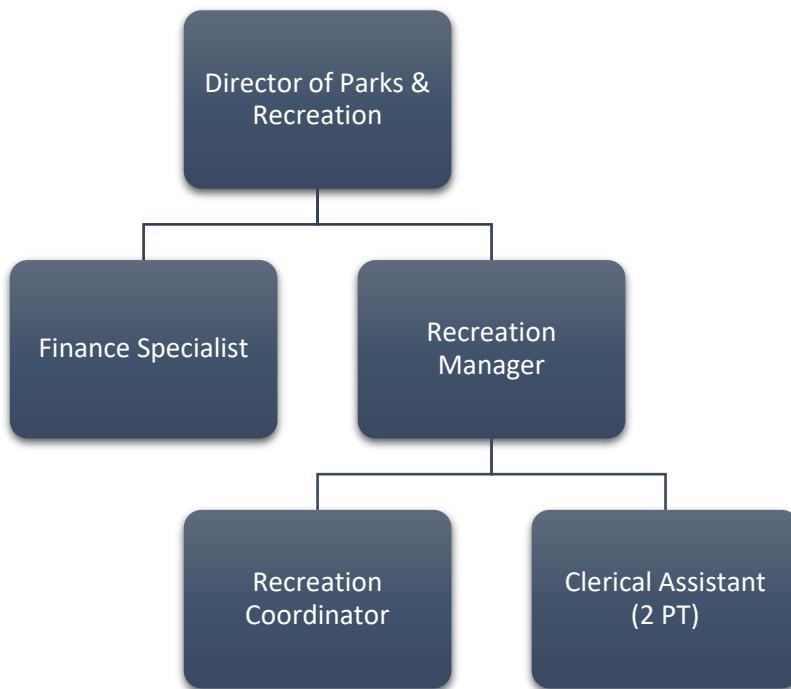
	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projection	FY25 Adopted
Personnel	\$ 921,276	\$ 994,501	\$ 1,087,700	\$ 1,160,447	\$ 1,146,900
Supplies	355,063	304,419	228,466	226,967	218,681
Contractual	747,509	880,386	839,309	735,100	856,353
Capital	64,804	3,375	208,089	208,089	501,084
<b>Total</b>	<b>\$ 2,088,652</b>	<b>\$ 2,182,682</b>	<b>\$ 2,363,564</b>	<b>\$ 2,330,603</b>	<b>\$ 2,723,018</b>

# Parks and Properties

## Budget Packages

Description	Ongoing	One-Time	Total
Replace Cherry Park Playground	-	423,646	423,646
Landscape Maintenance (FW Hwy, College Roudabout)	16,590	-	16,590
Mowing contract (Downtown quadrants)	7,500	-	7,500
Bobcat repair	-	7,600	7,600
<b>Total</b>	<b>\$ 24,090</b>	<b>\$ 431,246</b>	<b>\$ 455,336</b>

# Recreation



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Director of Parks & Recreation	1	1	1	1
Assistant Director of Parks & Recreation	1	0	0	0
Recreation Manager	1	1	1	1
Recreation Coordinator	1	1	1	1
Finance Specialist	0	1	1	1
Clerical Assistant (PT)	2	2	2	2
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Department Description

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

# Recreation

## Department Goals

- ♦ Improve community satisfaction and efficiency at the community pool through a comprehensive review and assessment of scheduling and operational processes.
- ♦ The Barnyard Cook-off: Focus efforts and opportunities to support double-digit growth in participation for FY24, positioning the event as one of the premiere Cook-off events in Texas by summer 2025.
- ♦ Continue a commitment to safety; target 100% pool staff water and swim instructor certified by 2025.
- ♦ Target consecutive years of 10% growth of tournaments at Holland Lake Complex; increase the types of tournaments held at the complex.

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Barnyard Cook – Off: Continues to grow and establish as the biggest and best in Texas.	March 2025	Growth
Facility Rentals: Continue to update appliances and aesthetics of the building to attract bigger and more attractive rental events.	2025	Marketability
Cherry Park Pool: Look at revising the current schedule to better utilize the hours of the pool. I.e.. more open swim times, water aerobics	Summer 2025	Marketability
swim instructors: To have all WSI Certified Swim Instructors.		
Continue to attract tournaments and utilize the sports facilities we have.	2025	Growth

## Performance Measures

Measure	FY21	FY22	FY23
Facility Rentals	\$75,000.00	\$100,599.00	\$102,727.00
Rec Programs	\$68,000.00	\$70,490.00	\$86,617.00
Cherry Park Pool	\$115,000.00	\$146,675.00	\$140,234.00
Tournaments	\$15,470.00	\$15,470.00	\$16,789.00

# Recreation

## Accomplishments

- ◆ The Barnyard Cook-off: Continues to see growth in participation. We had 110 total cooks. We had 88+ different cities in Texas, 7 states and 3 countries competing.
- ◆ Cherry Park Pool: All available dates for pool reservation have been filled.
- ◆ Continued hosting softball & baseball tournaments with different tournament directors.
- ◆ Wrangler Summer Camp & Swim Lessons were full every week with a waiting list.
- ◆ The Weatherford Swim Team: Hosted a TAAF Regional Swim Meet in early June with over 200+ competitors. The team had 63 swimmers competing at the Regional Meet held in Southlake and had 34 qualified for the State Meet held in Brownsville, TX.

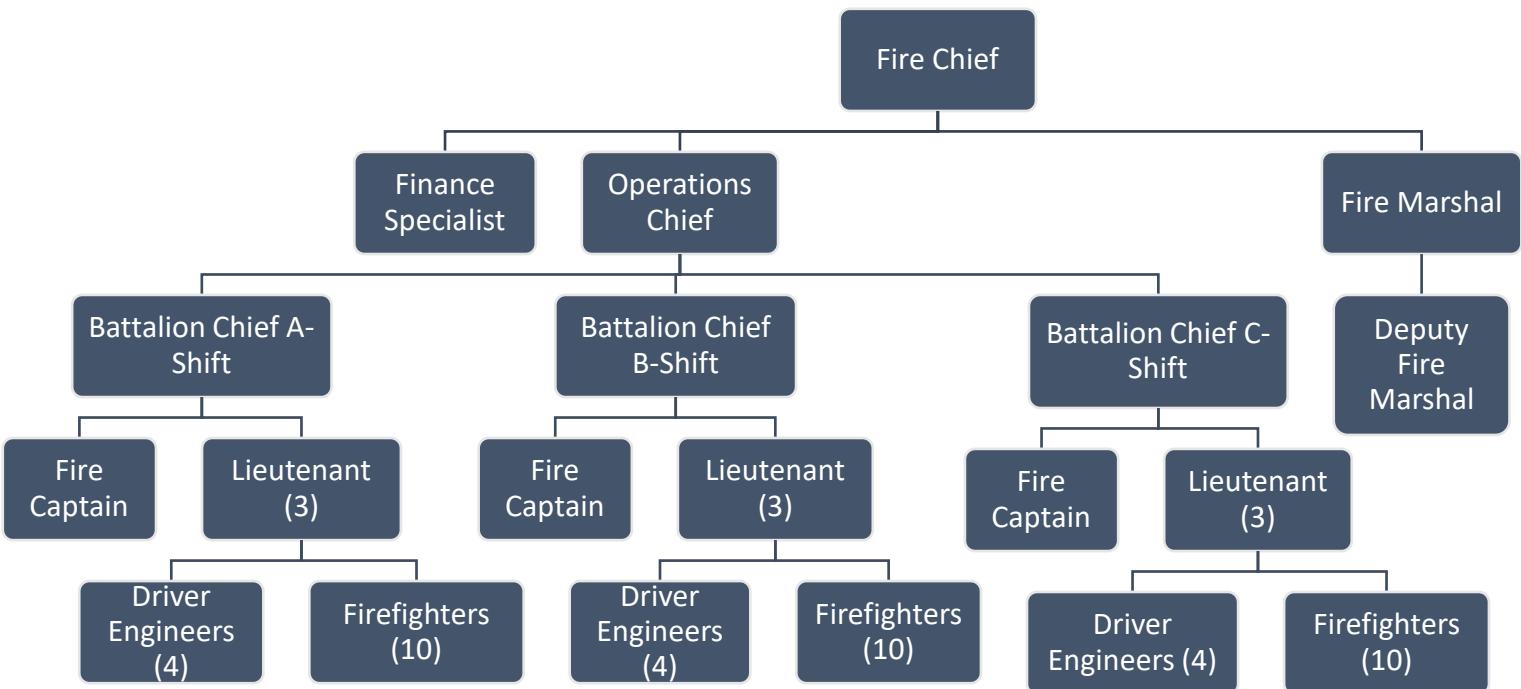
## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 751,657	\$ 597,755	\$ 683,300	\$ 734,587	\$ 739,100
Supplies	114,513	96,777	106,751	81,610	96,746
Contractual	52,509	95,490	61,424	62,989	68,926
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 918,679</b>	<b>\$ 790,022</b>	<b>\$ 851,475</b>	<b>\$ 879,187</b>	<b>\$ 904,772</b>

## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
COSI for Park Guides	2,000	-	2,000
<b>Total</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>

# Fire Department



## Position Summary

	FY22	FY23	FY24	FY25
Fire Chief	1	1	1	1
Operations Chief	1	1	1	1
Battalion Chief	3	2	3	3
Fire Captain	3	4	3	3
Fire Lieutenant	9	8	9	9
Driver/Engineer	12	12	12	12
Firefighter-EMT	27	28	30	33
Finance Specialist	1	1	1	1
Fire Marshal	1	1	1	1
Deputy Fire Marshal	1	1	1	1
<b>Total</b>	<b>59</b>	<b>59</b>	<b>62</b>	<b>65</b>

# Fire Department

## Department Description

Weatherford Fire-Rescue's primary mission is to save lives and protect property. We serve the City of Weatherford, City of Hudson Oaks, Emergency Services District #3, and every individual in it, whether resident, visiting, or just passing through. This is accomplished through the delivery of emergency medical services, fire suppression operations, and fire prevention through inspections and public education. The Department serves a population of 51,014 that is spread over 98 square miles. We have a dedicated workforce of 63 employees. The Department is comprised of the following Divisions: Fire Administration / 3 personnel, Fire Operations / 57 personnel, and Fire Prevention / 2 personnel.

## Department Goals

- ◆ **Firefighter Safety:** Weatherford Fire-Rescue's number one goal is to maintain and improve firefighter safety. We will continue to develop strategies and implement training programs to enhance firefighter health, mental health, safety, and survival. Safety is both an individual and team responsibility. Supervisors and employees shall take an active role in their personal safety and the safety of their crews.
- ◆ **Emergency Operations/Better Customer Service:** Focus on improving and expanding emergency medical skills in cooperation with Parker County Hospital District. Continue to build upon firefighting tactics through intensive hands-on training and development of leadership and tactical decision-making skills at all levels.
- ◆ **Growth:** Continue to assess the readiness, needs and capabilities of the department and apply the information so that the Department can grow appropriately along with the City of Weatherford and Emergency Services District #3 to meet the emergency response and fire prevention needs of our citizens and businesses.
- ◆ **Community Outreach:** Continue to work within the Weatherford Community and build a strong presence in outreach programs.

# Fire Department

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Seek unique training opportunities to expand individual employee's firefighting abilities and tactical preparedness so that we can continue to improve the readiness, survivability, and firefighter safety of our team.	On Going	Sustain and Growth
Continue to improve the data management software for data tracking, workflow, and overall efficiency of the Fire Prevention Division and Operations Division.	On Going	Sustain and Growth
The Fire Prevention Division will seek and attend more community functions to expand the number of citizens that we reach in an effort to improve the communities' fire safety education.	On Going	Sustain and Growth
Analyze the current recruiting program in an effort to improve the process so that we can attract the best possible candidates while trying to remain competitive with area departments that pull from the same recruiting pool.	1 <sup>st</sup> Quarter FY25	Sustain and Growth

## Performance Measures

Measure	FY21	FY22	FY23	FY24
Total number of incidents	5,406	5,766	5,822	4,908
Total number of training hours	3,537	3,535	3,669	3,438
Average first unit travel time / City of Weatherford	5:13	5:10	5:25	4:53
Overall average response time / ESD 3	7:22	7:06	7:30	7:07

# Fire Department

## Accomplishments

- ◆ Phase 1 of renovation for Fire Station 1 has been completed. Phase 2 is in progress with a targeted completion by August 2024.
- ◆ Completed the second round of Trench Rescue certification for selected members of the department.
- ◆ Completed the second round of Rope Rescue Technician certification for selected members of the department.
- ◆ Successfully integrated 4 replacement firefighters and 3 new firefighters into the Operations Division.
- New Squad 1, Chief 1 and Chief 2 placed into service.
- The department has had a strong presence in the community attending special events and outreach programs.
- A prebuild meeting was held with Siddons-Martin to design the new fire engine. The engine is scheduled for completion in February of 2025.
- The new brush truck is currently being built after a long delay on waiting for a vehicle chassis.
- Received a donation from the Weatherford Texas Police and Fire Foundation that allowed the Prevention Division to purchase an inflatable fire safety house. This has been a success with the youth at special events.
- Certified all fire officers of the department as Incident Safety Officers through the Texas Commission on Fire Protection. It is a requirement to have a safety officer on scene during structure fires.

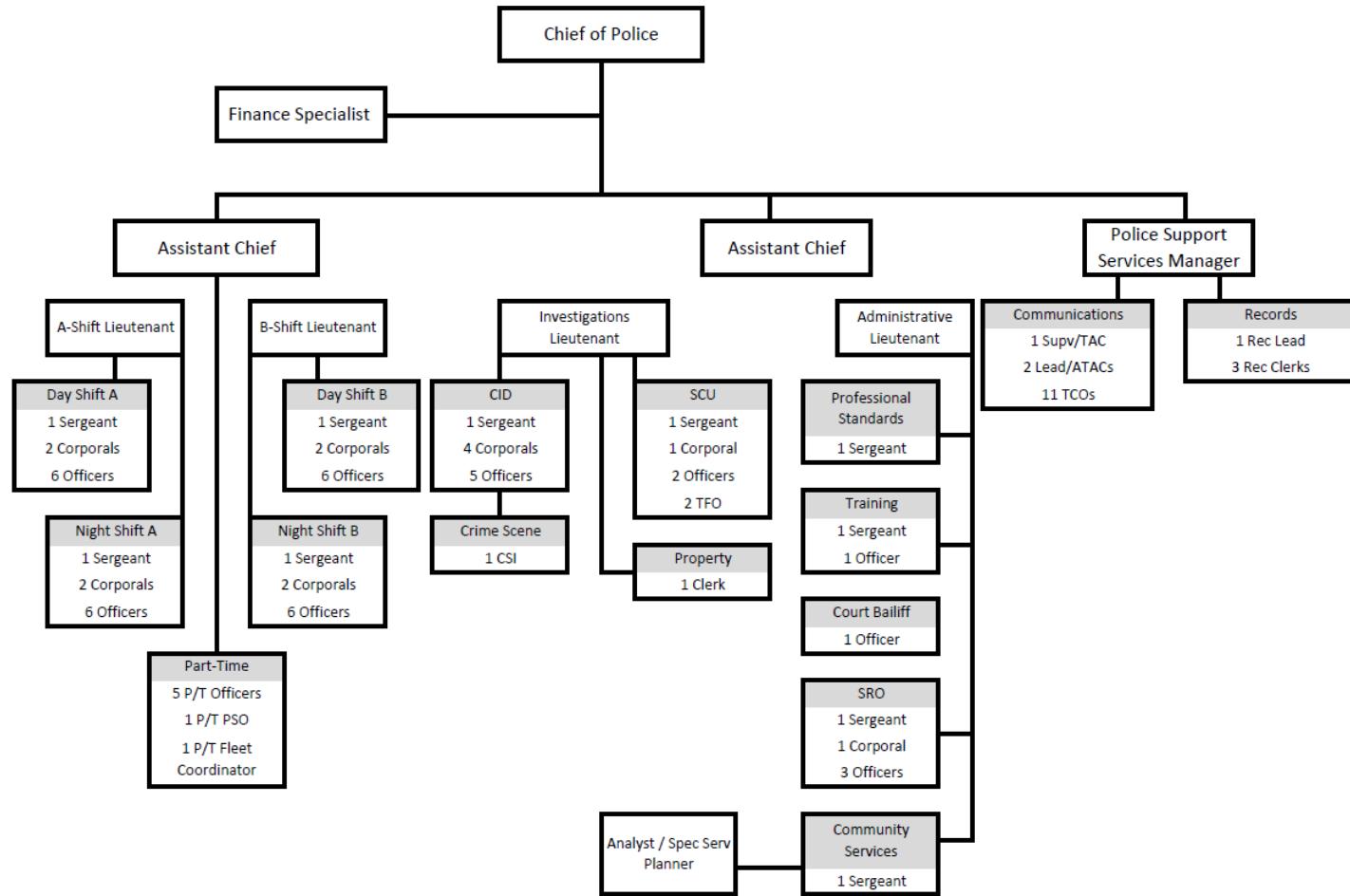
## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 7,005,715	\$ 7,630,758	\$ 8,581,267	\$ 8,194,894	\$ 8,343,195
Supplies	\$ 474,208	\$ 480,819	\$ 495,955	\$ 480,440	\$ 505,691
Contractual	\$ 691,987	\$ 990,035	\$ 1,299,774	\$ 1,291,815	\$ 691,873
Capital	\$ 152,951	\$ 189,054	\$ 81,765	\$ 81,001	\$ -
<b>Total</b>	<b>\$ 8,324,860</b>	<b>\$ 9,290,665</b>	<b>\$10,458,762</b>	<b>\$10,048,151</b>	<b>\$ 9,540,759</b>

## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
3 Firefighters & PPE	276,045	29,308	305,353
Body Armor	-	10,943	10,943
Community Program Display & Promo supplies	-	4,000	4,000
Hydrocarbon Detector	-	2,077	2,077
Handbooks for Training	-	1,142	1,142
Portable multi-gas Detector	-	2,060	2,060
<b>Total</b>	<b>\$ 276,045</b>	<b>\$ 49,530</b>	<b>\$ 325,575</b>

# Police Department



# Police Department

## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Director of Public Safety/ Chief	1	0	0	0
Assistant Chief	0	0	0	2
Background Investigator (PT)	1	1	0	1
Commander	3	3	3	0
Lieutenant				4
Sergeant	10	10	10	10
Corporal	13	13	13	13
Court Bailiff	1	1	1	1
Deputy Chief	1	1	1	0
Finance Specialist/HR Specialist	1	1	1	1
Officer	34	35	41	39
Reserve Officer (PT)	5	5	5	5
Special Services Coordinator	1	1	1	1
Property & Evidence Tech	1	1	1	1
Crime Scene/Property Tech	0	0	1	1
Lead TCO	0	1	1	2
TCO	12	11	11	10
TCO/TAC	2	2	2	2
Records Clerk	3	3	4	3
Leads Records Clerk	0	0	1	1
Fleet Coordinator (PT)	1	1	1	1
Support Services Manager	1	1	1	1
<b>Total</b>	<b>91</b>	<b>91</b>	<b>99</b>	<b>99</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

- ◆ Sustain a holistic crime and crash prevention approach through enforcement, education, and engagement to maintain the total number of incidents within the normal range.
- ◆ Increase productivity by increasing operational capacity and efficiency while reducing constraints.
- ◆ Promote member development and wellness through coaching, mentoring, and continuing professional development.

# Police Department

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Process more than 50% of our digital forensic cases in-house.	September 2025	Growth
Conduct 25% of in-person member development courses locally.	September 2025	Growth
Add a K9, handler, and vehicle to increase productivity and capacity.	May 2025	Growth
Develop and implement a long-term strategy to manage ongoing equipment, training, and capital costs.	April 2025	Sustain

## Performance Measures

Performance Measure	FY22	FY23	FY24
Police Calls for Service	45,936	47,253	49,744*
Communication Center 911 Calls	17,142	18,135	16,494*
Communication Center Non-Emergency Calls	58,000	57,476	50,090*
Property Offenses	639	616	674*
Persons Offenses	357	348	388*
Motor Vehicle Accidents	2,531	2,160	2,326*
Arrests	1,476	1,369	1,346*
Traffic Stops	18,483	16,867	16,712*
Response Time to Priority 1 Calls	5:51	5:25	5:21
Officer Complaints (External)	15	6	6*
Use of Force Incidents	20	23	10*
Open Records Requests (Calendar yr)	608	1,121	1,842*

\*Projected—based on Q1-Q2

# Police Department

## Accomplishments

- ♦ Replaced Patrol and Investigations Fleet
- ♦ Awarded Contract Training Provider through the Texas Commission on Law Enforcement
- ♦ Integrated Crime Scene/Property Tech into Professional Staff
- ♦ Filled all sworn and professional staff vacancies

## Budget Summary

	<b>FY21 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 8,917,821	\$ 9,048,252	\$ 10,749,641	\$ 10,335,770	\$ 11,216,800
Supplies	566,917	516,733	566,425	596,642	580,671
Contractual	941,718	948,038	894,788	974,177	1,220,686
Capital	160,752	-	-	-	-
<b>Total</b>	<b>\$10,587,209</b>	<b>\$10,513,023</b>	<b>\$12,210,854</b>	<b>\$11,906,589</b>	<b>\$13,018,157</b>

## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
New K9 Unit	5,000	34,629	39,629
Cellebrite Investigative Software Enhancement	17,250	17,900	35,150
Honor Guard uniforms	-	16,266	16,266
<b>Total</b>	<b>\$ 22,250</b>	<b>\$ 68,795</b>	<b>\$ 91,045</b>

# Emergency Management



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Emergency Management Coordinator	1	1	1	1
Emergency Management Specialist	0	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Department Description

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

# **Emergency Management**

## **Department Goals**

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

## **FY25 Objectives**

<b>Objective</b>	<b>Target Completion Date</b>	<b>City Focus Area</b>
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
Coordinate and oversee the implementation of the encryption enhancement of the outdoor warning siren activation system.	February 2025	Sustain

# Emergency Management

## Accomplishments

- ◆ Closed out the 2022-2024 Radio System Enhancement project.
  - Public Safety Dispatch enhancement and relocation.
  - Shelter and tower construction.
- ◆ Collaborated with surrounding jurisdictions and state officials at several conferences, trainings, and full-scale exercises.
  - Medical City Weatherford Full-Scale Active Shooter Exercise
  - Mass Casualty Incident Operations Plan Validation Drill with area fire departments and PCHD EMS.
- ◆ Completed the radio tower site security camera project.
- ◆ Completed implementation of Rave Mobile Safety mass notification system replacing Blackboard Connect.
- ◆ Co-Instructed BlueNIMS with more than 75 law enforcement officers and firefighters from Weatherford Police, Weatherford Fire, and Parker County Sheriff's Office. Personnel were trained in Incident Command and managing the initial phase of emergency response.
- ◆ Hosted the Parker County wide Winter Weather Primer with representatives from area fire departments, law enforcement agencies, DPS, NWS, municipal and county public works departments, Red Cross, and TXDOT.

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 125,953	\$ 141,224	\$ 154,800	\$ 160,515	\$ 181,200
Supplies	19,128	55,160	28,116	21,277	25,409
Contractual	125,707	185,468	247,723	134,285	286,142
Capital	66,194	19,422	-	5,011	70,000
<b>Total</b>	<b>\$ 336,982</b>	<b>\$ 401,274</b>	<b>\$ 430,639</b>	<b>\$ 321,089</b>	<b>\$ 562,751</b>

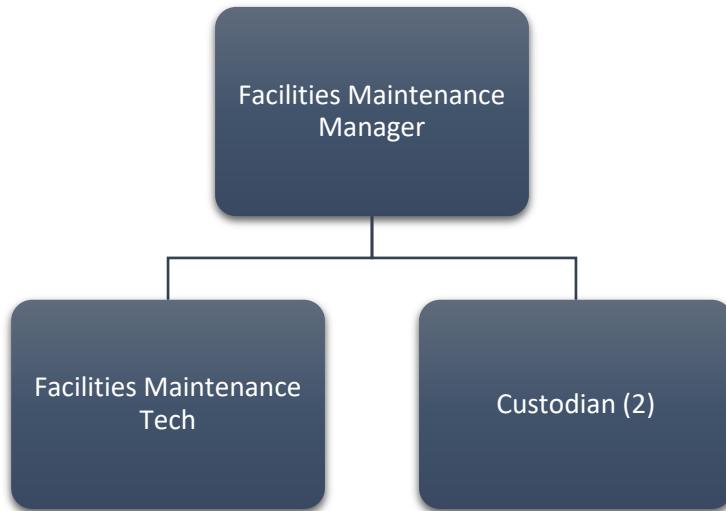
## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
AED Replacement	6,549	-	6,549
Radio System SUA Merge	51,865	-	51,865
OWS Encryption, Repeater	-	70,000	70,000
Additional Lightning Alerting	-	6,400	6,400
<b>Total</b>	<b>\$ 58,414</b>	<b>\$ 76,400</b>	<b>\$ 134,814</b>



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# Facilities



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Facilities Maintenance Manager	1	1	1	1
Facilities Maintenance Tech	1	1	1	1
Lead Custodian	1	0	0	0
Custodian	2	2	2	2
Custodian (PT)	1	0	0	0
<b>Total</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Department Description

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

# Facilities

## Department Goals

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

## FY24 Objectives

Objective	Target Completion Date	City Focus Area
Replace flooring at Fire Station 4	FY25	Infrastructure
Replace interior lighting and ceiling at the library.	FY25	Infrastructure
Replace roof at the library.	FY25	Infrastructure
Replace engine exhaust system at Fire Station 3.	FY25	Infrastructure

## Performance Measures

Measure	FY21	FY22	FY23
Work Orders Requested	790	773	758
Work Orders Completed	783	760	751

## Accomplishments

- ◆ Completed downstairs remodel at City Hall.
- ◆ Completed LED lighting upgrade at Service Center.
- ◆ Completed installation of Fire Station 1 equipment bay exhaust system.
- ◆ Completed Fire Station 1 remodel.
- ◆ Completed resurfacing of interior stairs at City Hall.
- ◆ Completed City Hall Council Chambers ceiling repairs/renovations.
- ◆ Installed a new roof at the Old City Hall.
- ◆ Installed new 20Ton HVAC unit at Harberger Hill Community Center.

# Facilities

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 286,607	\$ 298,105	\$ 322,800	\$ 309,588	\$ 331,000
Supplies	89,062	89,484	67,300	69,274	69,200
Contractual	455,889	811,466	800,778	810,055	650,784
Capital	96,915	201,110	221,365	169,227	771,199
<b>Total</b>	<b>\$ 928,472</b>	<b>\$ 1,400,165</b>	<b>\$ 1,412,243</b>	<b>\$ 1,358,144</b>	<b>\$ 1,822,183</b>

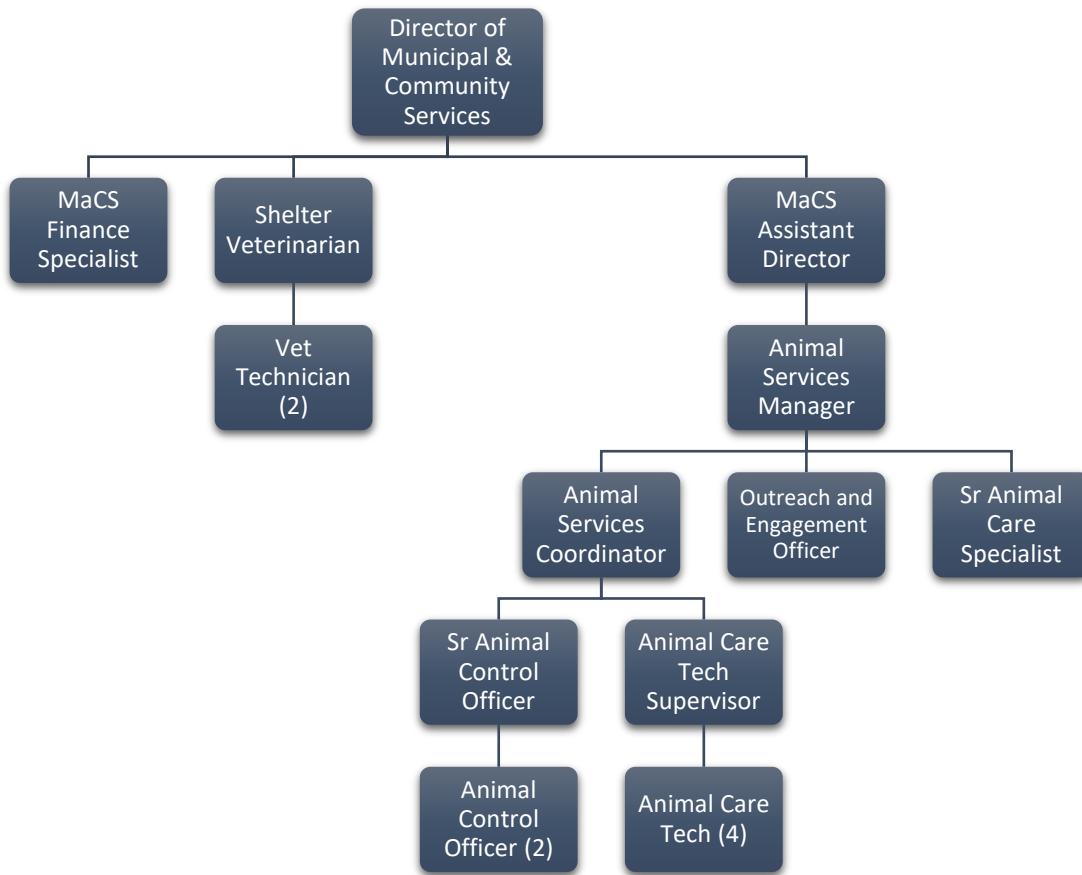
## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
PSB HVAC	11,000	-	11,000
COSI - Fire equipment inspections	8,000	-	8,000
Library Study Rooms & Furniture	-	37,000	37,000
Library Ceiling	-	104,888	104,888
Library Lighting	-	33,460	33,460
Library Roofing	-	242,005	242,005
Library Kitchen	-	59,501	59,501
Fire Station Entry	-	26,183	26,183
Fire Station 3 Exhaust	-	34,112	34,112
Fire Station 4 Flooring	-	22,813	22,813
Fire Station 4 Painting	-	11,237	11,237
<b>Total</b>	<b>19,000</b>	<b>571,199</b>	<b>590,199</b>



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# MaCS-Animal Services



# MaCS-Animal Services

## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Director of Municipal & Community Services	1	1	1	1
Animal Services Manager	1	1	1	1
Animal Control Officer Supervisor	0	1	1	1
Sr Animal Control Officer	1	0	0	0
Sr Animal Care Tech	1	0	0	0
Sr Animal Vet Tech	1	1	1	0
Sr Animal Care Specialist	1	0	0	1
Animal Control Officer	2	2	2	2
Animal Service Vet Tech	1	2	2	2
Animal Care Tech	4	4	4	4
Outreach Engagement Officer	0	1	1	1
Veterinarian	0	1	1	1
Animal Services Operating Manager	1	0	0	0
Animal Care Tech Supervisor	0	1	1	1
Animal Services Coordinator	0	1	1	1
<b>Total</b>	<b>14</b>	<b>16</b>	<b>16</b>	<b>16</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.

## Department Goals

- ◆ Rightsizing facilities and personnel to match community needs based on the facility master plan.
- ◆ Continue addressing cat overpopulation
- ◆ Identify funding and implement suggested improvements of the master plan to further provide continuity of service to our community.
- ◆ Reduce turnover to <25% annually.
- ◆ Increase animal adoptions and community awareness.
- ◆ Maintain a live release rate of 95% or higher annually.
- ◆ Increase active volunteers per month to 70.
- ◆ Review agreements with interlocal partners, balancing service levels with budgetary requirements.

# MaCS-Animal Services

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Whisker Wednesday- sterilize/vaccinate 1,200 community cats	09/30/2025	Sustain
Improve employee morale and reduce turnover with employee focused programs	09/30/2025	Sustain
Increase active volunteers to 90 or more, each donating 4+ hours each month	09/30/25	Sustain
Host three or more animal events at locations other than the animal shelter property	09/30/2025	Sustain

## Performance Measures

Measure	FY22	FY23	FY24
Live Release Rate	96%	90.21%	-
Length of Stay	11.51 days	11.38 days	-
Total Animal Intake	6,525	6,642	-
Trap-Neuter-Return	869	965	-
Total Volunteer Hours	10,959	9,108	-

## Accomplishments

- ◆ Created the Whisker Wednesday program, allowing citizens to bring community cats to the shelter to receive spay/neuter services. 100+ cats are seen on the last Wednesday of each month.
- ◆ Promoted internal employee to Animal Services Manager and shelter success has continued under her leadership.
- ◆ Record breaking number of animals entered shelter- 6,642 in FY23.
- ◆ Participated in PCT Bachelor/Bachelorette competition and raised \$60,000+ in donations.
- ◆ Adopted 62+ cats at the offsite Petco location, thus reducing the strain on adoptions at the animal shelter.

# MaCS-Animal Services

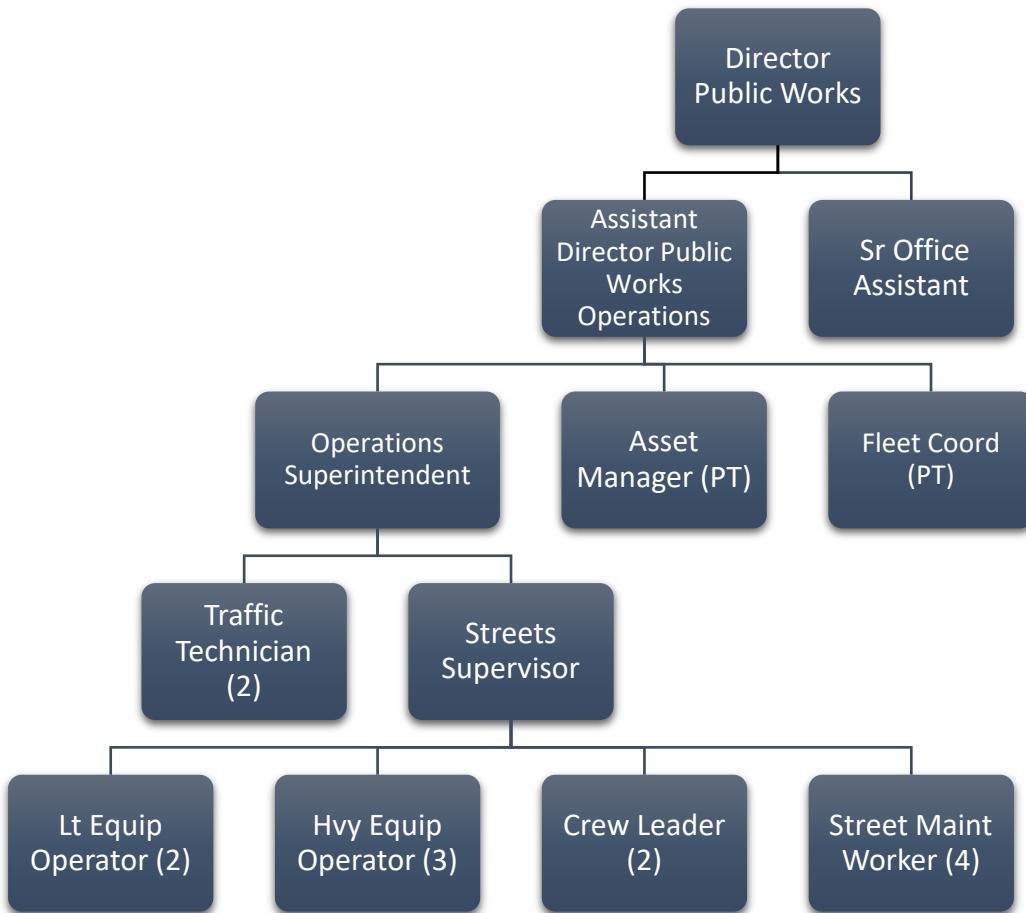
## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 1,078,487	\$ 1,220,815	\$ 1,407,000	\$ 1,340,697	\$ 1,450,500
Supplies	186,217	172,736	182,607	169,914	185,107
Contractual	245,948	172,611	163,752	185,973	174,658
Capital	71,190	-	-	-	-
<b>Total</b>	<b>\$ 1,581,842</b>	<b>\$ 1,566,162</b>	<b>\$ 1,753,359</b>	<b>\$ 1,696,584</b>	<b>\$ 1,810,265</b>

## Budget Packages

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
COSI for Small Tools and Equipment	2,500	-	2,500
<b>Total</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>

# Public Works



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Director of PW	1	1	1	1
Director of Capital Improvements	1	0	0	0
Civil Engineer	1	0	0	0
PW Operations Manager	1	1	0	0
Assistant Director Operations	0	1	1	1
Operations Superintendent	0	0	0	1
Office Assistant	1	1	1	1
Field Service Tech	3	3	3	2
Heavy Equipment Operator	3	3	3	3
Light Equipment Operator	2	2	2	2
Maintenance Worker	4	4	4	4
Street Crew Leader	2	2	2	2
Street Supervisor	1	1	1	1
Fleet Coordinator	1	1	1	1
Asset Manager (PT)	0	0	1	1
Traffic Technician	0	0	0	0
Traffic Maintenance Worker (PT)	0	0	0	0
<b>Total</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>20</b>

# Public Works

## Department Description

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

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

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

## Department Goals

- ◆ Develop and retain multi-capable Engineers and Operators
- ◆ Deliver capital infrastructure projects on schedule and budget
- ◆ Provide exceptional customer service and communication
- ◆ Enhance Public Works emergency response capacity
- ◆ Plan, design, and build the infrastructure for our future
- ◆ Sustain a resilient and effective transportation and drainage network
- ◆ Seek innovation and leverage sensible engineering judgment
- ◆ Facilitate development with professional assistance and oversight
- ◆ Transform neighborhoods through upgraded infrastructure
- ◆ Strengthen inter-agency relationships and regional representation

# Public Works

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Deliver FY25 Capital Improvement Projects (Utility, Transportation, Facility, etc)	Ongoing	Infrastructure
Perform FY25 Neighborhood Street Rehabilitation Program Improvements	Ongoing	Infrastructure
Administer FY25 Thoroughfare Resurfacing Program Improvements	Ongoing	Sustain
Coordinate all effort related to infrastructure planning, design and construction – advise and report to Utility Board and City Council	Ongoing	Communicate
Pursue regional representation opportunities and build professional working relationships with key stakeholders	Ongoing	Marketability
Implement Permit/Inspection Software	Ongoing	Sustain
Progress key TxDOT projects	Ongoing	Marketability
Focus training/job rotation to develop multi-capable staff	Ongoing	Sustain
Establish consolidated 5yr Capital Improvement Plan for all infrastructure types	3-1-25	Growth
Perform operational review of PW positions	4-1-25	Growth
Establish standard operating procedures with Public Safety and increase PW capabilities	6-1-25	Marketability
Update Pavement Condition Model and Street Rehabilitation Plan	7-1-25	Sustain

# Public Works

## Performance Measures

Measure	FY21	FY22	FY23	FY24
Number of Citizen Service Requests	549	288	330	379
Number of R.O.W. construction permits processed	609	665	306	400
Work Orders processed	913	833	702	686
Total Value Active Capital Projects	\$59,189,000	\$73,923,000	\$82,650,000	\$83,335,000*
Capital Projects Managed	21	32	37	43*
In-house Designs Completed	5	8	2	10*

**\*Projected**

## Accomplishments

- ◆ NW Downtown Rehabilitation completed 30+ days early/\$100k under budget
- ◆ Rehabilitated additional downtown streets in conjunction with York Ave work
- ◆ Led coordination for the LaSalle Ranch Development
- ◆ Fire Station 1 Renovation completed 30+ days early/within budget
- ◆ Delivered infrastructure for Costco development ahead of schedule
- ◆ APWA Project of the Year – Lagoon Reclaimed Water System
- ◆ Safe Streets for All Grant Award - \$280K
- ◆ Active Transportation Plan Grant Award - \$1.2M
- ◆ Town Creek Trail Phase 3 completed
- ◆ Completed \$1.1M Thoroughfare Resurfacing Program
- ◆ Completed FY24 Neighborhood Rehabilitation Streets
- ◆ Design/Constructed Weatherford College Dormitory Crosswalk/Refuge Island
- ◆ Repaved Water Reclamation Facility site
- ◆ Staff elected or appointed to NCTCOG Surface Transportation Technical Committee, Bicycle and Pedestrian Advisory Committee, Regional Safety Advisory Committee, Regional Stormwater Management Coordinating Council, Transportation and Stormwater Infrastructure Committee, Public Works Council and Public Works Emergency Response Team

# Public Works

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$ 1,652,067	\$ 1,337,480	\$ 1,101,200	\$ 1,027,063	\$ 1,073,000
Supplies	\$ 87,657	\$ 20,552	\$ 25,100	\$ 15,640	\$ 307,617
Contractual	\$ 797,719	\$ 702,590	\$ 451,210	\$ 291,283	\$ 4,598,150
Capital	\$ 122,337	\$ 23,335	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,659,780</b>	<b>\$ 2,083,957</b>	<b>\$ 1,577,510</b>	<b>\$ 1,333,987</b>	<b>\$ 5,978,767</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
COSI Fuel	20,000	-	20,000
Annual Pavement Assessment Survey	40,000	-	40,000
<b>Total</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 40,000</b>

# OTHER FUNDS





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# Solid Waste Fund



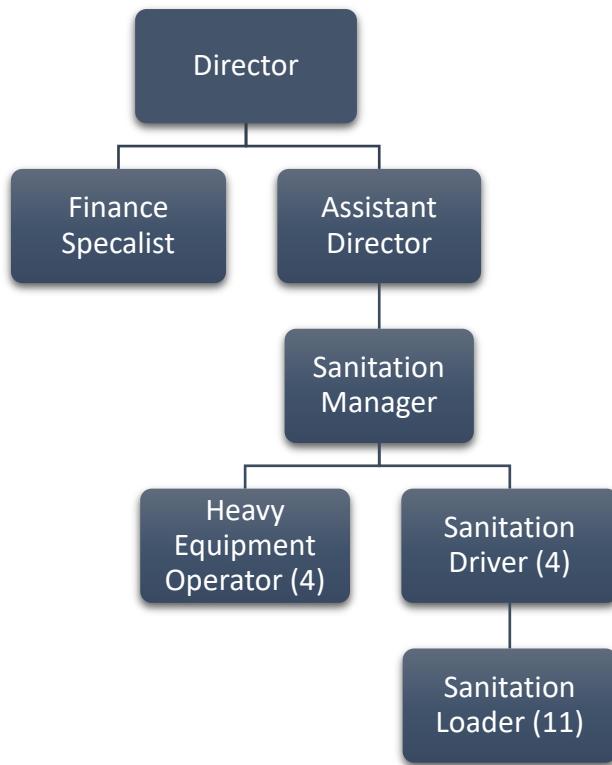
Solid Waste Manager Troy Dickey with a new addition to the fleet.

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

# Solid Waste

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Working Capital</b>	<b>\$ 1,852,776</b>	<b>\$ 1,543,218</b>	<b>\$ 1,272,420</b>	<b>\$ 1,272,420</b>	<b>\$ 1,212,843</b>
<b>Revenues</b>					
Sale - Sanitation	2,826,676	2,939,152	2,925,000	3,272,615	3,550,140
Sale - Recycling	112,339	139,217	135,000	139,780	143,088
Sale - Brush Pick-Up	95,389	147,547	85,000	53,243	161,328
Sale - Goods	1,174	-	-	-	-
Sale - Sacks	23,207	17,315	20,000	16,983	20,000
Royalties	181,419	167,432	150,000	154,728	150,000
Permit - Commercial Hauler	3,000	-	500	6,000	500
Grants - State	-	190,261	-	63,311	-
Miscellaneous	1,243	1,304	1,000	1,330	1,000
Interest Income	18,385	109,041	7,500	138,266	70,000
<b>Total Revenues</b>	<b>3,262,833</b>	<b>3,711,269</b>	<b>3,324,000</b>	<b>3,851,416</b>	<b>4,096,056</b>
<b>Expenditures</b>					
Personnel	1,225,433	1,543,721	1,561,500	1,594,988	1,639,000
Supplies	261,825	224,926	297,756	265,155	336,774
Contractual Services	1,657,452	1,785,739	1,659,103	1,759,835	1,739,468
Capital	427,681	427,681	16,000	291,016	280,000
<b>Total Expenditures</b>	<b>3,572,391</b>	<b>3,982,066</b>	<b>3,534,359</b>	<b>3,910,994</b>	<b>3,995,242</b>
<b>Over/(Under)</b>	<b>(309,558)</b>	<b>(270,798)</b>	<b>(210,359)</b>	<b>(59,578)</b>	<b>100,814</b>
<b>Ending Working Capital</b>	<b>\$ 1,543,218</b>	<b>\$ 1,272,420</b>	<b>\$ 1,062,061</b>	<b>\$ 1,212,843</b>	<b>\$ 1,313,657</b>
			One-Time Expenses		316,000
			One-Time Revenues		150,000
			Ongoing Revenues		3,946,056
			Ongoing Expenses		3,679,242
			Operating Surplus		266,814
			90 day fund balance		907,210
			Reserved for OPEB		88,324
			Available		318,122

# Solid Waste



## Position Summary

	FY22	FY23	FY24	FY25
Assistant Director of MaCS	1	1	1	1
Administrative Assistant	1	1	0	0
Finance Specialist	0	0	1	1
Sanitation Manager	1	1	1	1
Heavy Equipment Operator	3	4	4	4
Sanitation Driver	4	4	4	4
Sanitation Loader	9	11	11	11
<b>Total</b>	<b>19</b>	<b>22</b>	<b>22</b>	<b>22</b>

## Department Description

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

# Solid Waste

## Department Goals

- Build and improve on existing safety programs to include safety coaching.
- Review commercial collections and haulers permits and ensure compliance.
- Refresh and maintain our aging fleet of SWRD collection vehicles.
- Continue to research and apply for grant opportunities to improve infrastructure and commercial fleet.
- Improving infrastructure in the western NCTGOG region and bringing attention to the needs of our area. Continue to invest time, training, and effort into leading the regional solid waste management group.

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Build and implement a fleet replacement plan to decrease repair costs and vehicle downtime.	09/30/25	Sustain
Install and implement an employee safety driving program to improve employee safety	12/31/24	Sustain
Host an employee teambuilding event to improve morale and retention	09/30/25	Sustain

## Performance Measures

Measure	FY22	FY23	FY24
Recyclable tons diverted from landfill	376	414.34	315.3
Cubic yards of brush material diverted from landfill	12,712	13,694	11,021

## Accomplishments

- Purchased new recycling carts, used to expand the recycling program for citizens in the city.
- Hosted a tire and electronics collection day, allowing citizens to drop off unwanted electronics and tires for recycling.
- Evaluated and adjusted waste collection routes, creating a balanced collection week for employees.
- Maintained an aging fleet of vehicles, with zero days of missed service for both trash and recycle collection.

# Solid Waste

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projection</b>	<b>FY25 Adopted</b>
Personnel	\$1,225,433	\$1,543,721	\$1,561,500	\$1,594,988	\$1,639,000
Supplies	261,825	224,926	297,756	265,155	336,774
Contractual	1,657,452	1,785,739	1,659,103	1,759,835	1,739,468
Capital	427,681	427,681	16,000	291,016	280,000
<b>Total</b>	<b>\$ 3,572,391</b>	<b>\$ 3,982,066</b>	<b>\$ 3,534,359</b>	<b>\$ 3,910,994</b>	<b>\$ 3,995,242</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
Fuel	55,000	-	55,000
Vehicle Service	-	36,000	36,000
Trash Truck - Replace Unit 638	-	280,000	280,000
<b>Total</b>	<b>55,000</b>	<b>316,000</b>	<b>371,000</b>



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# Special Revenue Funds



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

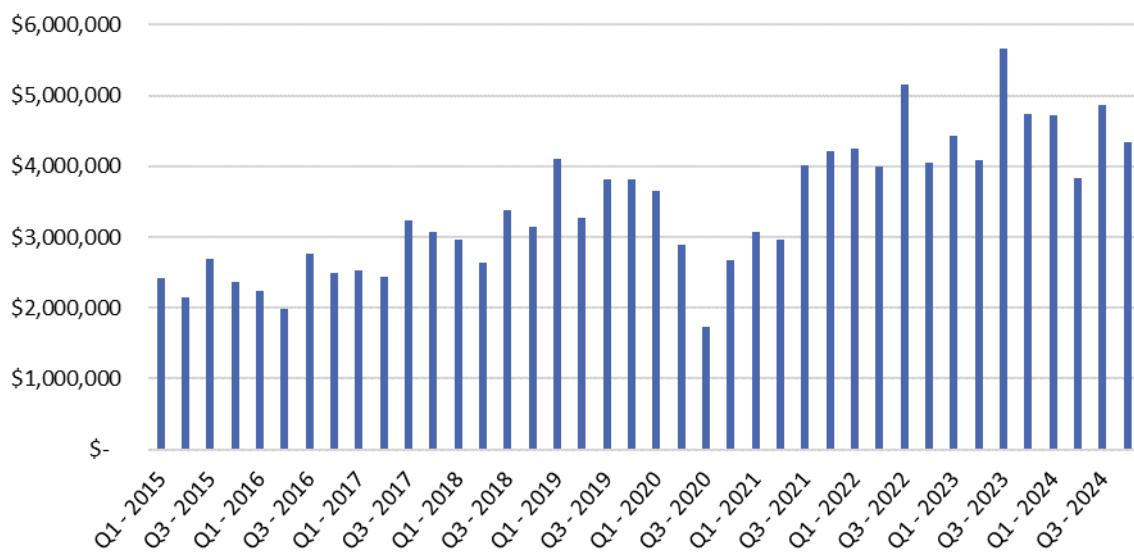
# Hotel Motel Tax Fund

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

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 529,812</b>	<b>\$ 797,174</b>	<b>\$1,155,753</b>	<b>\$1,155,753</b>	<b>\$1,265,085</b>
<b>Revenues</b>					
Taxes - Hotel/Motel	1,236,663	1,373,350	1,350,000	1,454,373	1,450,000
Miscellaneous	5,002	-	-	-	-
Interest Income	6,937	30,067	15,000	43,493	23,000
<b>Total Revenues</b>	<b>1,248,602</b>	<b>1,403,417</b>	<b>1,365,000</b>	<b>1,497,867</b>	<b>1,473,000</b>
<b>Expenditures</b>					
Supplies	16,163	4,999	-	4,683	5,000
Contractual Services	40,660	151,116	90,000	113,011	94,000
Capital	65,632	-	248,050	247,414	-
Chamber of Commerce	96,000	96,000	150,000	150,000	150,000
Doss Historical & Cultural Center	5,000	5,000	5,000	5,000	5,000
Transfers to Main Street	4,978	5,015	-	1,976	-
Transfers to Special Events	498,871	568,868	670,000	670,000	670,000
Transfer to Chandor Gardens	253,935	213,841	196,450	196,450	273,725
<b>Total Expenditures</b>	<b>981,240</b>	<b>1,044,839</b>	<b>1,359,500</b>	<b>1,388,534</b>	<b>1,197,725</b>
<b>Over/(Under)</b>	<b>267,362</b>	<b>358,578</b>	<b>5,500</b>	<b>109,332</b>	<b>275,275</b>
<b>Ending Fund Balance</b>	<b>\$ 797,174</b>	<b>\$1,155,753</b>	<b>\$1,161,253</b>	<b>\$1,265,085</b>	<b>\$1,540,360</b>

# Hotel Motel Tax Revenue

## Historical Quarterly Hotel/Motel Taxable Receipts



## Historical Quarterly Hotel/Motel Taxable Receipts Crosstabs

	Q1	Q2	Q3	Q4
FY 2015	2,417,243	2,145,147	2,693,490	2,358,259
FY 2016	2,246,183	1,981,608	2,773,004	2,494,866
FY 2017	2,522,425	2,446,215	3,232,249	3,074,243
FY 2018	2,973,198	2,636,303	3,380,254	3,148,530
FY 2019	4,111,252	3,271,766	3,811,297	3,806,900
FY 2020	3,660,261	2,898,069	1,737,945	2,668,980
FY 2021	3,074,990	2,968,163	4,015,977	4,222,782
FY 2022	4,259,260	3,988,119	5,164,481	4,048,535
FY 2023	4,427,245	4,090,195	5,656,127	4,738,556
FY 2024	4,723,933	3,836,223	4,859,024	4,336,624

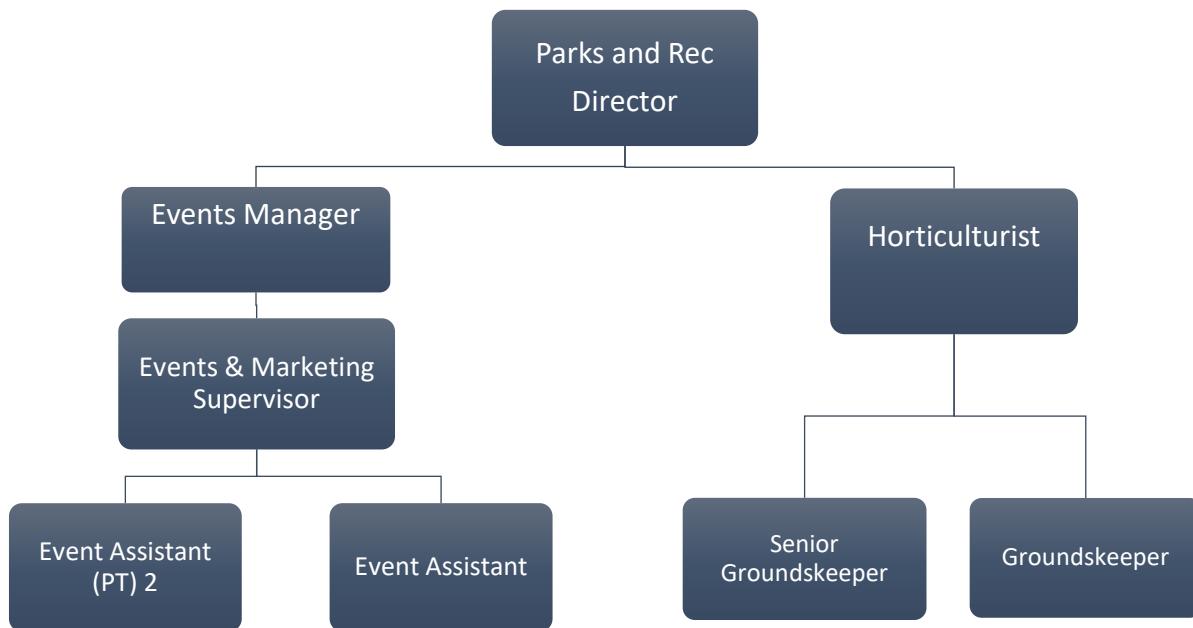
# Chandor Gardens Fund

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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ (20,512)</b>	<b>\$ (16,459)</b>	<b>\$ 990</b>	<b>\$ 990</b>	<b>\$ (68,943)</b>
<b>Revenues</b>					
Fee - Facility Rental	98,273	113,668	100,000	19,044	20,000
Fee - Garden Tour	42,714	57,820	45,000	49,908	45,000
Event Admission	115	-	-	-	-
Donations	95	110	-	-	-
Sale - Goods	994	-	-	-	-
Shortages & Overages	20	-	-	-	-
Interest Income	566	952	250	544	-
Transfer - From Inter-Fund	253,935	213,841	196,450	196,450	273,725
<b>Total Revenues</b>	<b>396,712</b>	<b>386,391</b>	<b>341,700</b>	<b>265,946</b>	<b>338,725</b>
<b>Expenditures</b>					
Personnel	193,777	210,024	201,100	199,125	202,900
Supplies	57,337	44,188	51,747	44,579	44,055
Contractual Services	141,544	114,730	81,959	92,176	86,370
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>392,658</b>	<b>368,942</b>	<b>334,806</b>	<b>335,880</b>	<b>333,325</b>
<b>Over/(Under)</b>	<b>4,053</b>	<b>17,449</b>	<b>6,894</b>	<b>(69,934)</b>	<b>5,400</b>
<b>Ending Fund Balance</b>	<b>\$ (16,459)</b>	<b>\$ 990</b>	<b>\$ 7,884</b>	<b>\$ (68,943)</b>	<b>\$ (63,543)</b>

# Chandor Gardens



## Position Summary

	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>
Event Assistant	1	1	1	1
Event Assistant – PT	1	1	1	1
Senior Groundskeeper	1	1	1	1
Groundskeeper	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Department Description

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

# Chandor Gardens

## Department Goals

- ◆ Protect and preserve the historical heritage of the gardens
- ◆ Enhance the gardens through the development of the property
- ◆ Create cultural, artistic and aesthetic for the community

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Maintain Chandor Garden's affiliation with the American Public Gardens Association (APGA) to promote and advertise the Gardens to the public	1/01/2025	Marketability
Redesign current seasonal color beds to include more perennial color and therefore cut down on Agricultural and Botanical costs and manpower to replant.	1/01/2025	Sustain
Create a more interactive experience for Children who tour the garden. We would like to create a scavenger hunt that changes periodically to promote coming back as the seasons change.	1/01/2025	Marketability
Have all event staff take a tour with the Master Gardeners and then with the Foundation to see the different stories of the home from people who are really passionate about it.	4/01/2025	Training
Collaborate with internal and external resources to remove invasive species and widen trail pathway inside the Chandor Gardens Nature Trail.	8/01/2025	Sustain
Expand the annual Keep Weatherford Beautiful Trash-Off event by attracting more community participation than in the previous fiscal year.	06/01/2025	Growth
Continue to keep historical preservation of the mansion and garden at the highest quality level possible	Ongoing	Sustain
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.	Ongoing	Growth

# Chandor Gardens

## Performance Measures

Measure	FY21	FY22	FY23	FY24
Facility Rentals	55	177	93	101
Photo Sessions	170	135	184	199
Garden Tours (docent guided)	25	15	15	12
Maintained Acreage	3.5	3.5	8	8

## Accomplishments

- ♦ Widened a small portion of the Chandor Gardens Nature Trail pathways.
- ♦ Removed overhead hazards, deadwood clutter and several invasive species within Chandor Gardens Nature Trail.
- ♦ Completed the construction of Chandor Garden's shade house.
- ♦ The mansion is now exclusively reserved for meetings to help alleviate wear and tear. Private parties and events now take place in the outdoor gardens.
- ♦ Successfully cross trained all event staff to be able to work all events, Chandor Gardens, and at the main Parks Office.

## Budget Summary

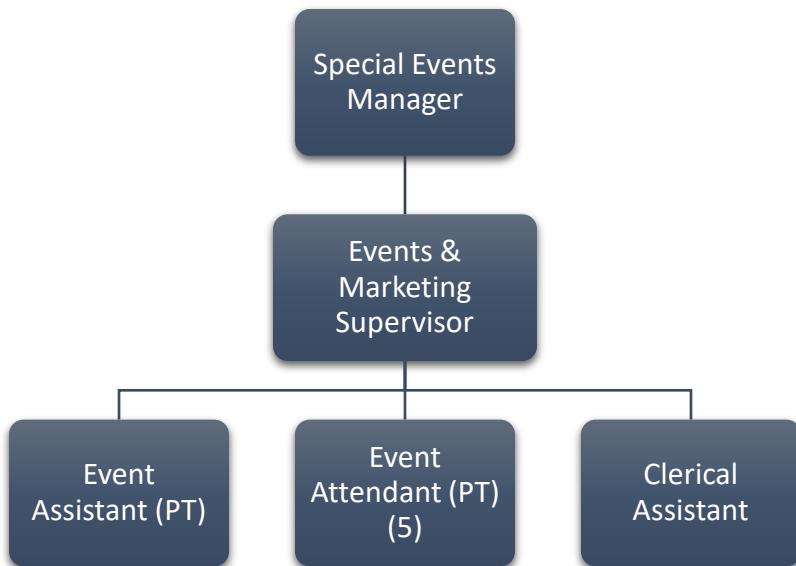
	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Projected	FY25 Adopted
Personnel	\$193,777	210,024	201,100	199,125	202,900
Supplies	57,337	44,188	51,747	44,579	44,055
Contractual	141,544	114,730	81,959	92,176	86,370
Capital	-	-	-	-	-
<b>Total</b>	<b>\$ 392,658</b>	<b>\$ 368,942</b>	<b>\$ 334,806</b>	<b>\$ 335,880</b>	<b>\$ 333,325</b>

# Special Events Fund

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

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 103,269</b>	<b>\$ 34,324</b>	<b>\$ 115,425</b>	<b>\$ 115,425</b>	<b>\$ 206,592</b>
<b>Revenues</b>					
Fee - Facility Rental	3,120	3,466	5,000	4,611	5,000
Fee - First Monday Rentals	121,785	143,053	125,000	166,503	150,000
Fee - Parking	20,321	5,264	-	-	-
Event Sponsorship	35,000	30,500	30,000	30,500	30,000
Miscellaneous	(31)	-	-	-	-
Sale - Goods	2,324	2,045	1,500	2,617	2,000
Interest Income	262	267	125	123	3,156
Transfer - From Inter-Fund	130,952	208,524	885,000	885,000	970,000
<b>Total Revenues</b>	<b>313,733</b>	<b>393,119</b>	<b>1,046,625</b>	<b>1,089,354</b>	<b>1,160,156</b>
<b>Expenditures</b>					
Personnel	71,920	59,340	334,500	289,241	395,000
Supplies	100,751	86,017	19,000	18,232	29,000
Contractual Services	210,007	166,661	73,673	89,333	108,811
Events:					
Holiday in the Park	-	-	194,450	176,499	209,450
Spark in the Park	-	-	183,800	196,807	188,800
Monster Bash	-	-	79,000	79,000	79,000
First Monday	-	-	44,750	35,380	44,750
Jack-O-Lantern Nights	-	-	35,000	35,000	35,000
Concerts in the Park	-	-	30,000	30,000	30,000
Barnyard	-	-	25,000	25,000	25,000
Kidz Fishing Derby	-	-	5,970	5,970	5,970
Spring Fling	-	-	5,675	5,675	5,675
Movies in the Park	-	-	9,250	9,250	9,250
Lounge Nights	-	-	2,800	2,800	2,800
<b>Total Expenditures</b>	<b>382,678</b>	<b>312,018</b>	<b>1,042,868</b>	<b>998,187</b>	<b>1,168,506</b>
<b>Over/(Under)</b>	<b>(68,945)</b>	<b>81,101</b>	<b>3,757</b>	<b>91,167</b>	<b>(8,350)</b>
<b>Ending Fund Balance</b>	<b>\$ 34,324</b>	<b>\$ 115,425</b>	<b>\$ 119,182</b>	<b>\$ 206,592</b>	<b>\$ 198,242</b>

# Special Events



## Position Summary

	FY22	FY23	FY24	FY25
Special Events Manager	1	1	1	1
Events and Marketing Supervisor	0	1	1	1
Special Events Coordinator	1	0	0	0
Event Attendant (PT)	5	5	5	5
Event Assistant (PT)	1	1	1	1
Clerical Assistant (PT)	1	1	1	1
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

## 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

- ◆ Several of our events have reached maximum capacity. We aim to sustain the successful execution of these events while optimizing additional opportunities for growth for events that have yet to max out.
- ◆ Persist in the strategic promotion of Weatherford's events to bolster tourist engagement and enhance local tourism.
- ◆ Increase the volume of private rentals at Heritage Park while facilitating the success and expansion of their respective events.

# Special Events

## FY25 Objectives

Objective	Target Completion Date	City Focus Area
Transforming the Haunted Hayride it into a haunted walkthrough to expedite wait times.	10/12/2024	Growth
Review Jack-O'-Lantern Nights capacity to meet the high demand for tickets.	10/24/2024	Growth
Implement interactive features within Food Park Lounge Nights to bolster attendance.	3/1/2025	Growth
Focus on creating extra parking for First Monday Trade Days.	4/1/2025	Growth
Work with Emergency Management to create training for all event staff.	4/1/2025	Communicate

## Performance Measures

Measure	FY22	FY23	FY24
Movies in the Park	1,500 (rainouts)	2,500 Per event	3,000 Per event
Holiday in the Park Pathway of Lights	9,000	10,000	10,000
Spark in the Park	11,000+	14,000	15,000
Concert Series & Monster Bash	7,000	16,000	17,000
Measure	FY22	FY23	FY24
Jack-O'-Lantern Nights Sold Tickets	1,450	2,000	2,500
First Monday Annual Reserved Spaces	3,800	4,828	4,053

# Special Events

## Accomplishments

- ◆ Spark in the Park 2023 achieved maximum attendance, demonstrating our ability to efficiently manage and maintain a secure event space.
- ◆ We successfully enhanced First Monday Trade Days vendor participation in Lot C while simultaneously addressing the challenge of public parking availability.
- ◆ We enhanced the Holiday Pathway of Lights with an array of additions, such as multiple selfie stations, a captivating drone show, and the introduction of real snow during the tree lighting finale.
- ◆ Jack-O'-Lantern Nights, a beloved annual attraction, experienced a sold-out status. We implemented new elements this year and received nothing but praise from attendees. We did have a lot of requests to add more tickets as people wanted to come back again and again.
- ◆ We have facilitated the successful execution of various events at Heritage Park, including but not limited to: Taste of Parker County, Weatherford Goes Red, Rotary Pancake Super, April Pool's Day, National Night Out, Master Gardeners Plant Sale, Weatherford Music Festival, and numerous others.
- ◆ We have effectively implemented cross-training initiatives for our Event Attendants, equipping them with versatile skills applicable across various events, encompassing Chandor Gardens, the main office of the Parks department, First Monday Trade Days, and all city-hosted events.

## Budget Summary

	<b>FY22 Actual</b>	<b>FY23 Actual</b>	<b>FY24 Budget</b>	<b>FY24 Projected</b>	<b>FY25 Adopted</b>
Personnel	71,920	59,340	334,500	289,241	395,000
Supplies	100,751	86,017	19,000	18,232	29,000
Contractual	210,007	166,661	689,368	690,714	744,506
Capital	-	-	-	-	
<b>Total</b>	<b>\$ 382,678</b>	<b>\$ 312,018</b>	<b>\$ 1,042,868</b>	<b>\$ 998,187</b>	<b>\$ 1,168,506</b>

## Budget Package

<b>Description</b>	<b>Ongoing</b>	<b>One-Time</b>	<b>Total</b>
Event barricades for special events	-	10,000	10,000
Spark in the Park restroom rental	5,000	-	5,000
Holiday in the Park Drone show	15,000	-	15,000
Downtown lighting	-	33,550	33,550
<b>Total</b>	<b>\$ 20,000</b>	<b>\$ 43,550</b>	<b>\$ 63,550</b>

# Grants Fund

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

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 8	\$ 8	\$ 8
<b>Revenues</b>					
Grants - Federal	-	-	9,000	9,000	9,000
Grants - State	-	3,853	4,000	9,823	4,000
<b>Total Revenues</b>	-	<b>3,853</b>	<b>13,000</b>	<b>18,823</b>	<b>13,000</b>
<b>Expenditures</b>					
LEOSE	-	3,845	4,000	9,823	4,000
Bulletproof Vest	-	-	9,000	9,000	9,000
<b>Total Expenditures</b>	-	<b>3,845</b>	<b>13,000</b>	<b>18,823</b>	<b>13,000</b>
<b>Over/(Under)</b>	-	8	-	-	-
<b>Ending Fund Balance</b>	\$ -	\$ 8	\$ 8	\$ 8	\$ 8

# 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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 43,236</b>	<b>\$ 40,140</b>	<b>\$ 118,920</b>	<b>\$ 118,920</b>	<b>\$ 156,415</b>
<b>Revenues</b>					
Miscellaneous	32,940	85,488	10,000	35,727	10,000
Interest Income	167	902	500	1,768	2,000
<b>Total Revenues</b>	<b>33,107</b>	<b>86,390</b>	<b>10,500</b>	<b>37,495</b>	<b>12,000</b>
<b>Expenditures</b>					
Supplies	19,554	5,110	-	-	-
Contractual Services	16,649	2,500	2,000	-	2,000
Capital	-	-	25,000	-	25,000
<b>Total Expenditures</b>	<b>36,203</b>	<b>7,610</b>	<b>27,000</b>	<b>-</b>	<b>27,000</b>
<b>Over/(Under)</b>	<b>(3,096)</b>	<b>78,780</b>	<b>(16,500)</b>	<b>37,495</b>	<b>(15,000)</b>
<b>Ending Fund Balance</b>	<b>\$ 40,140</b>	<b>\$ 118,920</b>	<b>\$ 102,420</b>	<b>\$ 156,415</b>	<b>\$ 141,415</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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 10,428</b>	<b>\$ 29,729</b>	<b>\$ 42,384</b>	<b>\$ 42,384</b>	<b>\$ 46,207</b>
<b>Revenues</b>					
Miscellaneous	26,356	18,660	10,000	3,829	10,000
Interest Income	143	671	500	899	500
<b>Total Revenues</b>	<b>26,499</b>	<b>19,331</b>	<b>10,500</b>	<b>4,728</b>	<b>10,500</b>
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Supplies	6,335	5,854	-	-	-
Contractual Services	863	822	10,000	905	10,000
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,198</b>	<b>6,676</b>	<b>10,000</b>	<b>905</b>	<b>10,000</b>
<b>Over/(Under)</b>	<b>19,301</b>	<b>12,655</b>	<b>500</b>	<b>3,823</b>	<b>500</b>
<b>Ending Fund Balance</b>	<b>\$ 29,729</b>	<b>\$ 42,384</b>	<b>\$ 42,884</b>	<b>\$ 46,207</b>	<b>\$ 46,707</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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 56,538</b>	<b>\$ 107,964</b>	<b>\$ 146,525</b>	<b>\$ 146,525</b>	<b>\$ 92,452</b>
<b>Revenues</b>					
Taxes - PEG Fees	51,214	38,266	40,000	44,051	40,000
Interest Income	212	3,093	150	5,129	2,000
<b>Total Revenues</b>	<b>51,426</b>	<b>41,359</b>	<b>40,150</b>	<b>49,180</b>	<b>42,000</b>
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Supplies	-	2,798	-	9,953	-
Contractual Services	-	-	20,000	22,967	20,000
Capital	-	-	70,332	70,332	-
<b>Total Expenditures</b>	<b>-</b>	<b>2,798</b>	<b>90,332</b>	<b>103,252</b>	<b>20,000</b>
<b>Over/(Under)</b>	<b>51,426</b>	<b>38,561</b>	<b>(50,182)</b>	<b>(54,072)</b>	<b>22,000</b>
<b>Ending Fund Balance</b>	<b>\$107,964</b>	<b>\$ 146,525</b>	<b>\$ 96,343</b>	<b>\$ 92,452</b>	<b>\$ 114,452</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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 43,162</b>	<b>\$ 48,851</b>	<b>\$ 55,746</b>	<b>\$ 55,746</b>	<b>\$ 56,722</b>
<b>Revenues</b>					
Fee - Fines	7,300	6,877	7,000	7,747	7,000
Interest Income	360	2,207	175	2,841	1,000
<b>Total Revenues</b>	<b>7,660</b>	<b>9,084</b>	<b>7,175</b>	<b>10,588</b>	<b>8,000</b>
<b>Expenditures</b>					
Supplies	518	539	5,250	3,740	1,000
Contractual Services	1,453	1,650	29,785	5,872	2,525
<b>Total Expenditures</b>	<b>1,971</b>	<b>2,189</b>	<b>35,035</b>	<b>9,612</b>	<b>3,525</b>
<b>Over/(Under)</b>	<b>5,689</b>	<b>6,895</b>	<b>(27,860)</b>	<b>976</b>	<b>4,475</b>
<b>Ending Fund Balance</b>	<b>\$ 48,851</b>	<b>\$ 55,746</b>	<b>\$ 27,886</b>	<b>\$ 56,722</b>	<b>\$ 61,197</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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 25,780</b>	<b>\$ 34,903</b>	<b>\$ 44,764</b>	<b>\$ 44,764</b>	<b>\$ 55,498</b>
<b>Revenues</b>					
Fee - Fines	8,882	8,303	8,500	8,592	8,500
Interest Income	241	1,558	175	2,143	1,000
<b>Total Revenues</b>	<b>9,123</b>	<b>9,861</b>	<b>8,675</b>	<b>10,735</b>	<b>9,500</b>
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Over/(Under)</b>	<b>9,123</b>	<b>9,861</b>	<b>8,675</b>	<b>10,735</b>	<b>9,500</b>
<b>Ending Fund Balance</b>	<b>\$ 34,903</b>	<b>\$ 44,764</b>	<b>\$ 53,439</b>	<b>\$ 55,498</b>	<b>\$ 64,998</b>

# Municipal Court Juvenile Case Manager Fund

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

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 62,478</b>	<b>\$ 72,080</b>	<b>\$ 68,250</b>	<b>\$ 68,250</b>	<b>\$ 64,039</b>
<b>Revenues</b>					
Fee - Fines	9,065	8,632	9,000	8,891	9,000
Interest Income	537	3,426	350	4,397	1,000
<b>Total Revenues</b>	<b>9,602</b>	<b>12,058</b>	<b>9,350</b>	<b>13,288</b>	<b>10,000</b>
<b>Expenditures</b>					
Personnel	-	15,888	17,200	17,499	18,000
<b>Total Expenditures</b>	<b>-</b>	<b>15,888</b>	<b>17,200</b>	<b>17,499</b>	<b>18,000</b>
<b>Over/(Under)</b>	<b>9,602</b>	<b>(3,830)</b>	<b>(7,850)</b>	<b>(4,211)</b>	<b>(8,000)</b>
<b>Ending Fund Balance</b>	<b>\$ 72,080</b>	<b>\$ 68,250</b>	<b>\$ 60,400</b>	<b>\$ 64,039</b>	<b>\$ 56,039</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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	\$ 154	\$ 326	\$ 314	\$ 314	\$ 505
<b>Revenues</b>					
Fee - Fines	172	168	300	191	300
<b>Total Revenues</b>	<b>172</b>	<b>168</b>	<b>300</b>	<b>191</b>	<b>300</b>
<b>Expenditures</b>					
Supplies	-	180	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>180</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Over/(Under)</b>	<b>172</b>	<b>(12)</b>	<b>300</b>	<b>191</b>	<b>300</b>
<b>Ending Fund Balance</b>	<b>\$ 326</b>	<b>\$ 314</b>	<b>\$ 614</b>	<b>\$ 505</b>	<b>\$ 805</b>

# Animal Shelter Fund

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

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 253,959</b>	<b>\$ 368,070</b>	<b>\$ 515,749</b>	<b>\$ 515,749</b>	<b>\$ 665,421</b>
<b>Revenues</b>					
Donations	140,549	145,739	50,000	167,253	100,000
Miscellaneous	10,082	384	-	206	-
Interest Income	3,499	23,443	2,000	30,233	22,000
<b>Total Revenues</b>	<b>154,130</b>	<b>169,566</b>	<b>52,000</b>	<b>197,693</b>	<b>122,000</b>
<b>Expenditures</b>					
Supplies	6,587	-	-	12,701	-
Contractual Services	32,311	5,526	20,000	8,820	20,000
Capital	1,121	16,361	26,500	26,500	-
<b>Total Expenditures</b>	<b>40,019</b>	<b>21,887</b>	<b>46,500</b>	<b>48,021</b>	<b>20,000</b>
<b>Over/(Under)</b>	<b>114,111</b>	<b>147,679</b>	<b>5,500</b>	<b>149,672</b>	<b>102,000</b>
<b>Ending Fund Balance</b>	<b>\$ 368,070</b>	<b>\$ 515,749</b>	<b>\$ 521,249</b>	<b>\$ 665,421</b>	<b>\$ 767,421</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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 171,362</b>	<b>\$ 193,070</b>	<b>\$ 209,150</b>	<b>\$ 209,150</b>	<b>\$ 209,709</b>
<b>Revenues</b>					
Grants - State	-	-	-	-	-
Fee - Copies, Cert, Photo	5,508	3,481	5,500	6,480	5,500
Donations	37,899	27,768	15,000	823	15,000
Sale - Library	4,047	697	2,500	1,319	2,500
Interest Income	1,424	8,921	550	11,040	6,000
Transfer - From Inter-Fund	377	2,325	2,150	2,719	2,500
<b>Total Revenues</b>	<b>49,255</b>	<b>43,192</b>	<b>25,700</b>	<b>22,381</b>	<b>31,500</b>
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Supplies	5,593	14,343	8,500	16,835	8,500
Contractual Services	16,419	12,769	14,050	4,987	14,050
Capital	5,536	-	-	-	-
<b>Total Expenditures</b>	<b>27,547</b>	<b>27,112</b>	<b>22,550</b>	<b>21,821</b>	<b>22,550</b>
<b>Over/(Under)</b>	<b>21,708</b>	<b>16,080</b>	<b>3,150</b>	<b>559</b>	<b>8,950</b>
<b>Ending Fund Balance</b>	<b>\$ 193,070</b>	<b>\$ 209,150</b>	<b>\$ 212,300</b>	<b>\$ 209,709</b>	<b>\$ 218,659</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.

	<b>Actual</b> <b>FY22</b>	<b>Actual</b> <b>FY23</b>	<b>Adopted</b> <b>FY24</b>	<b>Projected</b> <b>FY24</b>	<b>Adopted</b> <b>FY25</b>
<b>Beginning Fund Balance</b>	<b>\$ 50,025</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Revenues</b>					
Interest Income	352	2,325	2,150	2,719	2,500
<b>Total Revenues</b>	<b>352</b>	<b>2,325</b>	<b>2,150</b>	<b>2,719</b>	<b>2,500</b>
<b>Expenditures</b>					
Contractual Services	377	2,325	2,150	2,719	2,500
<b>Total Expenditures</b>	<b>377</b>	<b>2,325</b>	<b>2,150</b>	<b>2,719</b>	<b>2,500</b>
<b>Over/(Under)</b>	<b>(25)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

# Internal Service Fund

## Vehicle & Equipment Replacement

**Vehicle/Equipment Replacement Fund** – The Vehicle/Equipment Fund was created as a means for pre-funding vehicle and equipment replacement costs. This program projects the future replacement cost and date of specific vehicles and charges the department owning the vehicle a prorated amount, sufficient for building up funds for the eventual replacement. Currently, the city has 212 vehicles on this schedule.

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Working Capital</b>	\$ 1,341,658	\$ 2,755,284	\$ 3,822,449	\$ 3,822,449	\$ 3,903,351
<b>Revenues</b>					
Interest Income	(25,455)	125,794	5,000	132,497	78,000
Chargebacks	1,766,121	2,201,214	2,352,001	2,352,001	2,000,000
Animal Services	5,820	5,820	16,935	16,935	26,378
DNS	30,933	21,234	11,480	11,480	5,926
Emergency Management	2,732	14,061	17,850	17,850	17,850
Fire	391,457	723,600	1,068,889	1,068,889	404,596
Information Technology	741,871	741,871	625,871	625,871	625,871
Facilities	8,537	8,537	8,537	8,537	8,537
Parks	49,387	55,351	40,925	40,925	31,240
Police	372,667	425,000	326,248	326,248	618,518
Public Works	162,717	205,740	235,266	235,266	261,083
<b>Total Revenues</b>	<b>1,740,666</b>	<b>2,327,008</b>	<b>2,357,001</b>	<b>2,484,498</b>	<b>2,078,000</b>
<b>Expenditures</b>					
Information Technology	294,540	379,455	500,000	268,570	641,178
DNS	-	-	-	-	30,000
Fire	-	33,567	1,199,194	1,199,194	103,980
MaCS	-	-	60,000	54,374	16,500
Parks	-	59,210	12,000	11,565	97,732
Police	32,500	401,135	677,027	697,250	270,000
PW	-	386,476	175,000	172,643	160,500
<b>Total Expenditures</b>	<b>327,040</b>	<b>1,259,843</b>	<b>2,623,221</b>	<b>2,403,596</b>	<b>1,319,890</b>
<b>Over/(Under)</b>	<b>1,413,626</b>	<b>1,067,165</b>	<b>(266,220)</b>	<b>80,902</b>	<b>758,110</b>
<b>Ending Working Capital</b>	<b>\$ 2,755,284</b>	<b>\$ 3,822,449</b>	<b>\$ 3,556,229</b>	<b>\$ 3,903,351</b>	<b>\$ 4,661,460</b>



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# General Debt Service

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

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

During FY21, the City issued Certificates of Obligation Bonds, which were reviewed by Standard & Poor's and assigned a "AA" rating. At the same time, S&P Global Ratings affirmed its 'AA' long-term and underlying (SPUR) ratings on the city's previously issued GO bonds and certificates of obligation with a stable outlook. In January 2023, Standard & Poor's once again reaffirmed the City's rating of "AA" with a stable outlook.

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

The largest portion of the City's outstanding debt is related to transportation projects under a Pass-Through Financing agreement with the Texas Department of Transportation (TxDOT). Under this agreement, the City issued debt to fund transportation projects on state highways in order to expedite the construction of said projects. Upon completion, TxDOT will reimburse the city based on traffic counts at a rate of \$.15 per vehicle per mile (vehicle-mile). The total amount to be reimbursed is \$52,443,517. Once all projects are completed, the maximum annual amount to be reimbursed may not exceed 10% of the total reimbursement. Based on traffic counts, the City expects to receive the remaining \$1.8 million in FY24.

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

# General Debt Service Fund

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 11,742,057</b>	<b>\$ 15,693,149</b>	<b>\$ 15,326,089</b>	<b>\$ 15,326,089</b>	<b>\$ 12,947,108</b>
<b>Revenues</b>					
Taxes - Current Property	4,174,728	4,096,738	4,178,284	3,960,786	4,283,123
Taxes - Delinquent Property	17,223	6,517	21,000	29,556	21,000
Taxes - Penalty & Interest	24,529	21,355	20,240	24,298	23,000
Interest Income	62,713	538,321	100,000	573,180	331,000
Net Chg In Fair Value - Invest	(270,330)	126,685	-	49,900	-
Transfer - From Inter-Fund	750,000	750,000	750,000	750,000	750,000
Reimbursement from TxDOT	6,992,470	3,496,235	1,869,173	1,869,173	-
<b>Total Revenues</b>	<b>11,751,333</b>	<b>9,035,852</b>	<b>6,938,697</b>	<b>7,256,893</b>	<b>5,408,123</b>
<b>Expenditures</b>					
Interest	1,903,872	1,904,681	2,054,541	2,054,541	1,773,576
Fiscal Agent Fees	1,440	1,500	3,200	2,750	4,000
Lease Purchase	69,928	71,732	73,583	73,583	75,481
Principle Retirement	5,825,000	7,425,000	7,505,000	7,505,000	7,055,000
<b>Total Expenditures</b>	<b>7,800,240</b>	<b>9,402,913</b>	<b>9,636,324</b>	<b>9,635,874</b>	<b>8,908,057</b>
<b>Over/(Under)</b>	<b>3,951,092</b>	<b>(367,061)</b>	<b>(2,697,627)</b>	<b>(2,378,981)</b>	<b>(3,499,934)</b>
<b>Ending Fund Balance</b>	<b>\$ 15,693,149</b>	<b>\$ 15,326,089</b>	<b>\$ 12,628,462</b>	<b>\$ 12,947,108</b>	<b>\$ 9,447,174</b>

## *Debt Issues*

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

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

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

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

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

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

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

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

### **Certificates of Obligation Bonds, Series 2023 –**

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

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

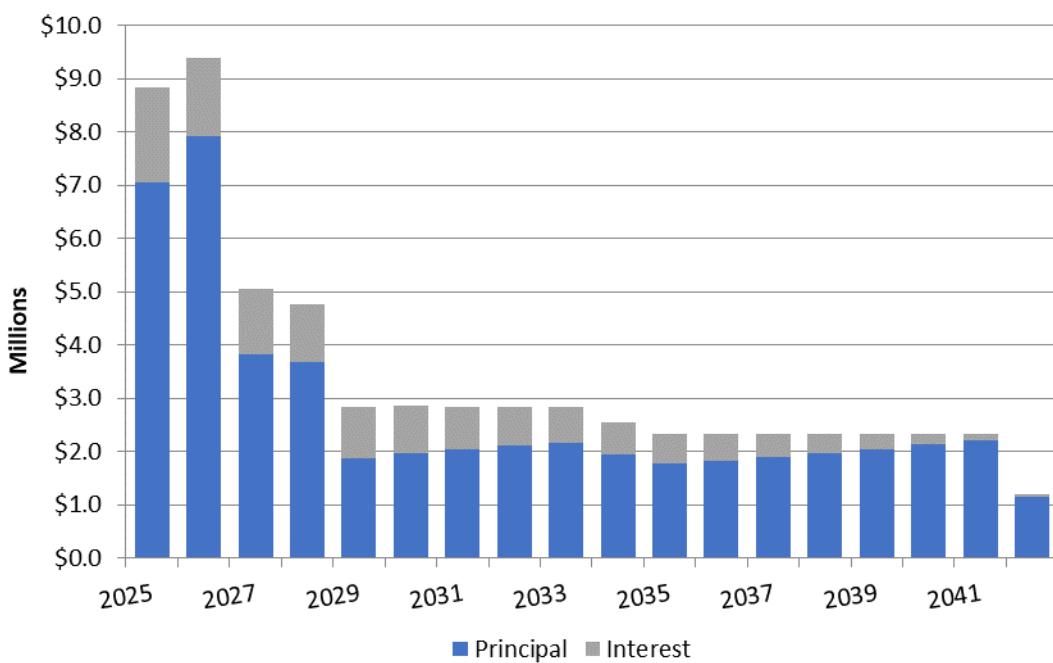
<b>Description</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Series 2014 G.O. Refunding Bonds	\$ 675,000	\$ 71,100	\$ 746,100
Series 2018 G.O. Refunding Bonds	575,000	31,675	606,675
Series 2020 G.O. Refunding Bonds	4,610,000	536,581	5,146,581
Series 2021 C.O. Bonds	745,000	394,044	1,139,044
Series 2023 C.O. Bonds	450,000	734,181	1,184,181
<b>Total Bonded Requirements</b>	<b>7,055,000</b>	<b>1,767,582</b>	<b>8,822,582</b>

#### **Current Lease Requirements**

SunTrust Energy	75,481	5,994	81,476
<b>Total Lease Requirements</b>	<b>75,481</b>	<b>5,994</b>	<b>81,476</b>
<b>Total General Debt</b>	<b>\$ 7,130,481</b>	<b>\$ 1,773,576</b>	<b>\$ 8,904,057</b>

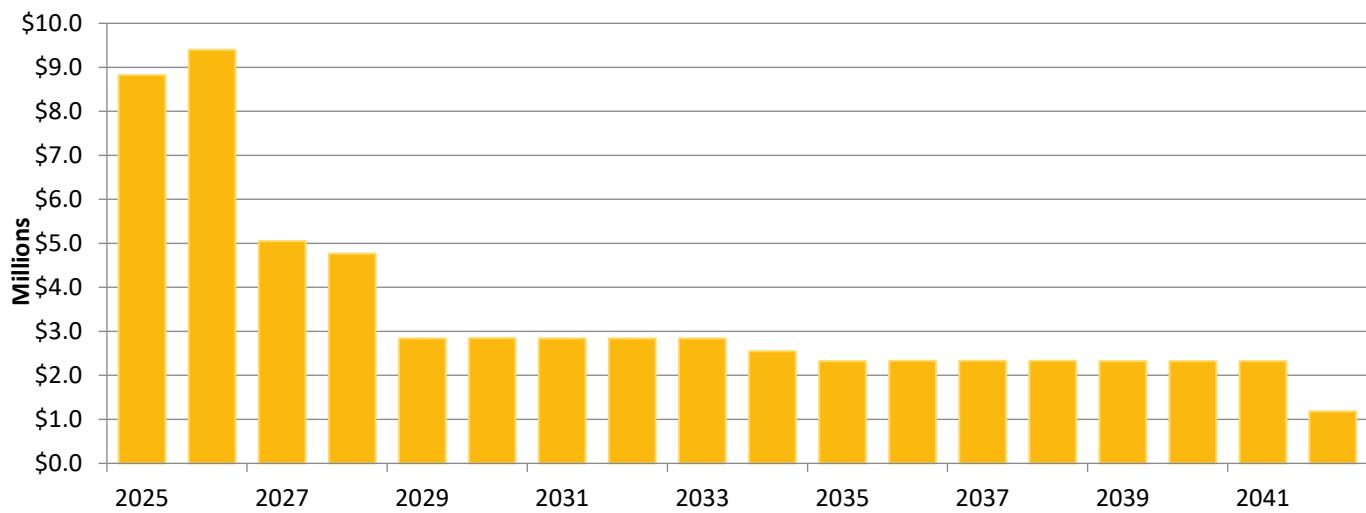
## *Principal & Interest Requirements*

<b>Fiscal Year</b>	<b>Principal 3/1</b>	<b>Interest 3/1</b>	<b>Interest 9/1</b>	<b>Total</b>
2025	7,055,000	953,410	814,171	8,822,582
2026	7,925,000	814,171	657,479	9,396,651
2027	3,810,000	657,479	580,066	5,047,545
2028	3,680,000	580,066	505,128	4,765,194
2029	1,870,000	505,128	464,291	2,839,419
2030	1,960,000	464,291	421,466	2,845,756
2031	2,030,000	421,466	386,072	2,837,538
2032	2,100,000	386,072	354,188	2,840,259
2033	2,160,000	354,188	323,125	2,837,313
2034	1,935,000	323,125	293,509	2,551,634
2035	1,765,000	293,509	264,444	2,322,953
2036	1,830,000	264,444	232,331	2,326,775
2037	1,900,000	232,331	197,300	2,329,631
2038	1,970,000	197,300	159,500	2,326,800
2039	2,045,000	159,500	119,850	2,324,350
2040	2,125,000	119,850	78,200	2,323,050
2041	2,210,000	78,200	34,500	2,322,700
2042	1,150,000	34,500	-	1,184,500
<b>Total</b>	<b>49,520,000</b>	<b>6,839,030</b>	<b>5,885,620</b>	<b>62,244,650</b>



## *Annual Debt Services Requirement – By Issue*

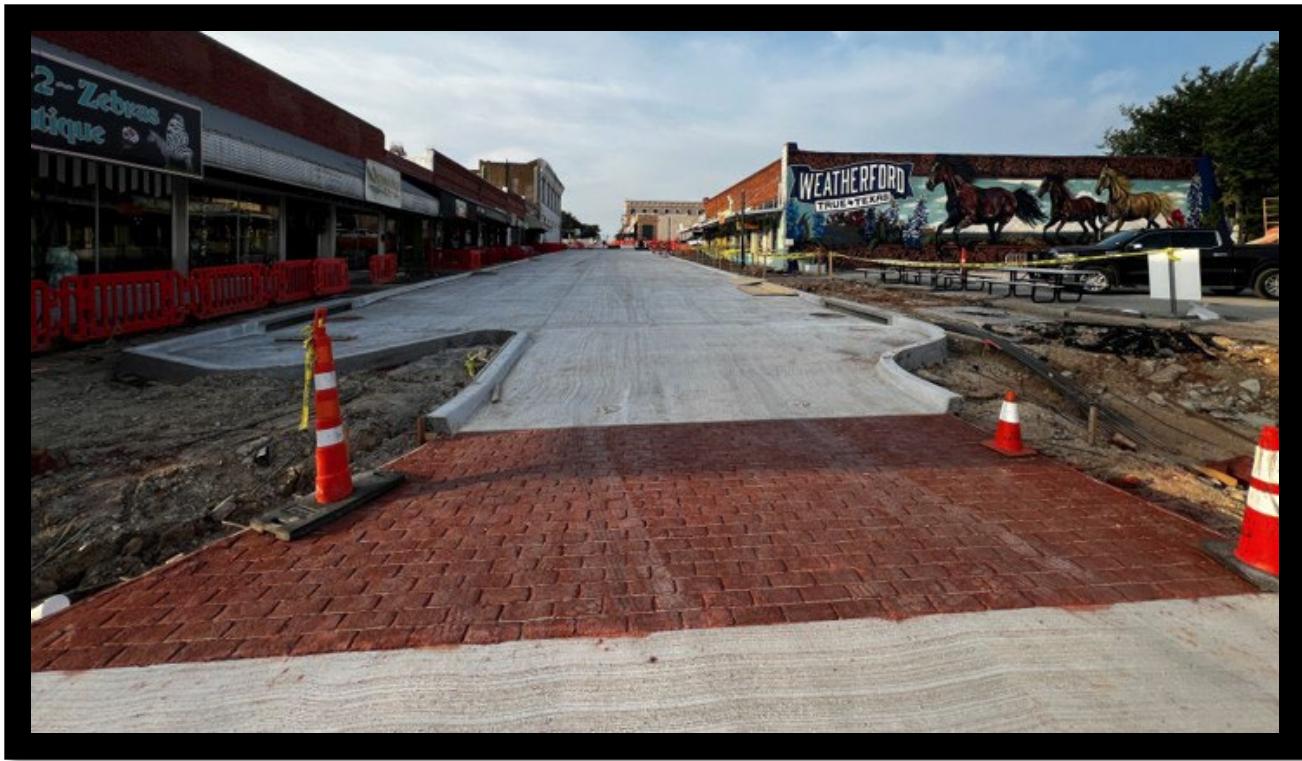
Fiscal Year	GO Series 2014	GO Series 2018	GO Series 2020	CO Series 2021	CO Series 2023	Total
2025	746,100	606,675	5,146,581	1,139,044	1,184,181	8,822,582
2026	748,500	601,769	5,716,781	1,143,544	1,186,056	9,396,651
2027	749,700	186,939	1,782,481	1,141,744	1,186,681	5,047,545
2028	-	182,313	2,258,081	1,138,744	1,186,056	4,765,194
2029	-	-	516,481	1,139,444	1,183,494	2,839,419
2030	-	-	518,281	1,143,644	1,183,831	2,845,756
2031	-	-	514,381	1,140,944	1,182,213	2,837,538
2032	-	-	514,831	1,141,944	1,183,484	2,840,259
2033	-	-	514,831	1,140,031	1,182,451	2,837,313
2034	-	-	227,390	1,140,294	1,183,950	2,551,634
2035	-	-	-	1,139,703	1,183,250	2,322,953
2036	-	-	-	1,142,569	1,184,206	2,326,775
2037	-	-	-	1,143,150	1,186,481	2,329,631
2038	-	-	-	1,142,050	1,184,750	2,326,800
2039	-	-	-	1,140,550	1,183,800	2,324,350
2040	-	-	-	1,138,650	1,184,400	2,323,050
2041	-	-	-	1,141,300	1,181,400	2,322,700
2042	-	-	-	-	1,184,500	1,184,500
<b>Total</b>	<b>2,244,300</b>	<b>1,577,697</b>	<b>17,710,121</b>	<b>19,397,349</b>	<b>21,315,184</b>	<b>62,244,650</b>





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# Capital Project Funds



Downtown Northwest Quad Improvement Project - York Ave - Completed June 2024

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 FY25 budget is \$4.9 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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 14,379,474</b>	<b>\$ 3,111,699</b>	<b>\$ 3,302,352</b>	<b>\$ 3,302,352</b>	<b>\$ 2,493,426</b>
<b>Revenues</b>					
Grants - State	-	198,206	924,092	220,054	-
Royalties	53	-	-	121	-
Interest Income	50,104	96,415	75,000	121,256	105,000
Sale of Capital Asset	-	-	3,000,000	3,002,376	-
Proceeds from Bonds/Notes		13,400,996	-	-	-
Miscellaneous	-	16,500	-	2,362	-
Transfer - General Fund	2,362,920	3,600,000	2,373,218	2,373,218	2,500,000
Transfer - Solid Waste	-	-	250,000	250,000	150,000
<b>Total Revenues</b>	<b>2,413,078</b>	<b>17,312,117</b>	<b>6,622,310</b>	<b>5,969,386</b>	<b>2,755,000</b>
<b>Expenditures</b>					
General	-	103,480	346,480	246,528	100,000
Parks	77,597	-	50,000	-	50,000
Public Safety Building	12,322,128	1,547,917	41,464	-	-
GROW Project	151,051	27,059	25,451	-	-
City Hall Renovation	589,337	313,670	74,820	75,037	-
Fire Station Renovation	40,740	46,977	1,015,380	988,495	-
Hotel Convention Center	-	13,773,625	2,132,903	2,130,396	-
NW Quad Improvements		138,995	1,950,043	1,811,048	-
Town Creek Trail Phase III	-	277,536	860,923	821,861	-
US180 Green Ribbon/Icon	-	187,976	-	-	-
Bethel Ramp Design	-	102,115	21,065	21,065	-
Tin Top Ramp Design	-	102,115	21,064	21,064	-
Active Transportation Grant	-	-	250,000	-	-
Safe Streets Grant	-	-	60,000	-	-
Transfer - Debt Service	500,000	500,000	662,818	662,818	500,000
<b>Total Expenditures</b>	<b>13,680,852</b>	<b>17,121,465</b>	<b>7,512,411</b>	<b>6,778,312</b>	<b>650,000</b>
<b>Over/(Under)</b>	<b>(11,267,775)</b>	<b>190,652</b>	<b>(890,101)</b>	<b>(808,925)</b>	<b>2,105,000</b>
<b>Ending Fund Balance</b>	<b>\$ 3,111,699</b>	<b>\$ 3,302,352</b>	<b>\$ 2,412,251</b>	<b>\$ 2,493,426</b>	<b>\$ 4,598,426</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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	\$ 1,345,975	\$ 1,700,503	\$ 2,819,743	\$ 2,819,743	\$ 4,352,256
<b>Revenues</b>					
Property Tax Revenue	507,014	951,458	1,173,159	1,368,206	1,378,408
Parker Co Hospital District	50,251	86,109	85,000	114,733	120,000
Interest Income	13,103	86,134	10,300	148,863	71,000
<b>Total Revenues</b>	<b>570,368</b>	<b>1,123,700</b>	<b>1,268,459</b>	<b>1,631,802</b>	<b>1,569,408</b>
<b>Expenditures</b>					
Administration	-	-	-	-	250,000
Projects					-
I-20 Ramps at Bethel	31,888	4,460	250,000	99,289	-
Downtown Bypass	183,953	-	-	-	-
<b>Total Expenditures</b>	<b>215,840</b>	<b>4,460</b>	<b>250,000</b>	<b>99,289</b>	<b>250,000</b>
<b>Over/(Under)</b>	<b>354,528</b>	<b>1,119,240</b>	<b>1,018,459</b>	<b>1,532,513</b>	<b>1,319,408</b>
<b>Ending Fund Balance</b>	<b>\$ 1,700,503</b>	<b>\$ 2,819,743</b>	<b>\$ 3,838,202</b>	<b>\$ 4,352,256</b>	<b>\$ 5,671,664</b>

# Stormwater Fund

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

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Working Capital</b>	\$ 5,634,817	\$ 4,406,296	\$ 3,574,138	\$ 3,574,138	\$ 3,916,637
<b>Revenues</b>					
Fee - Stormwater Utility	1,458,110	1,477,278	1,485,000	1,491,138	1,500,000
Interest Income	(10,011)	143,756	20,000	185,862	109,000
<b>Total Revenues</b>	<b>1,448,099</b>	<b>1,621,034</b>	<b>1,505,000</b>	<b>1,677,000</b>	<b>1,609,000</b>
<b>Expenditures</b>					
Contractual	973,679	953,269	262,373	246,486	100,000
Debt Service	544,080	546,655	545,769	545,769	543,611
Capital	1,158,861	953,269	864,529	542,245	350,000
<b>Total Expenditures</b>	<b>2,676,620</b>	<b>2,453,192</b>	<b>1,672,671</b>	<b>1,334,500</b>	<b>993,611</b>
<b>Over/(Under)</b>	<b>(1,228,521)</b>	<b>(832,158)</b>	<b>(167,671)</b>	<b>342,500</b>	<b>615,389</b>
<b>Ending Working Capital</b>	<b>\$ 4,406,296</b>	<b>\$ 3,574,138</b>	<b>\$ 3,406,467</b>	<b>\$ 3,916,637</b>	<b>\$ 4,532,026</b>

## Stormwater Fund—Outstanding Debt

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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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>\$ 3,705,000</b>	<b>\$ 858,853</b>	<b>\$ 4,563,853</b>

# Park Dedication Fund

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

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	<b>\$ 591,837</b>	<b>\$ 12,284</b>	<b>\$ 767,200</b>	<b>\$ 767,200</b>	<b>\$ 157,522</b>
<b>Revenues</b>					
Fee - Park Development	324,727	699,145	175,000	37,140	175,000
Interest Income	380	4,934	550	11,587	550
Transfer - From Inter-Fund	-	163,325	306,545	306,545	-
<b>Total Revenues</b>	<b>325,107</b>	<b>867,404</b>	<b>482,095</b>	<b>355,272</b>	<b>175,550</b>
<b>Expenditures</b>					
Supplies	62,644	38,683	50,000	-	50,000
Contractual Services	242,880	70,905	50,000	-	50,000
Capital	599,137	2,900	964,950	964,950	-
<b>Total Expenditures</b>	<b>904,661</b>	<b>112,488</b>	<b>1,064,950</b>	<b>964,950</b>	<b>100,000</b>
<b>Over/(Under)</b>	<b>(579,553)</b>	<b>754,916</b>	<b>(582,855)</b>	<b>(609,678)</b>	<b>75,550</b>
<b>Ending Fund Balance</b>	<b>\$ 12,284</b>	<b>\$ 767,200</b>	<b>\$ 184,345</b>	<b>\$ 157,522</b>	<b>\$ 233,072</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 FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 265,123	\$ 265,123	\$ 633,562
<b>Revenues</b>					
Interest Income	-	1,589	550	1,096	5,000
Transfer - From Inter-Fund	-	1,757,880	3,000,000	3,000,000	3,000,000
<b>Total Revenues</b>	-	<b>1,759,469</b>	<b>3,000,550</b>	<b>3,001,096</b>	<b>3,005,000</b>
<b>Expenditures</b>					
Supplies	-	847,371	1,004,474	573,930	650,000
Contractual Services	-	646,975	1,995,526	2,058,726	2,350,000
<b>Total Expenditures</b>	-	<b>1,494,346</b>	<b>3,000,000</b>	<b>2,632,657</b>	<b>3,000,000</b>
<b>Over/(Under)</b>	-	<b>265,123</b>	<b>550</b>	<b>368,439</b>	<b>5,000</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 265,123</b>	<b>\$ 265,673</b>	<b>\$ 633,562</b>	<b>\$ 638,562</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 FY22	Actual FY23	Adopted FY24	Projected FY24	Proposed FY25
<b>Beginning Fund Balance</b>	\$ -	\$ 28,305	\$ 252,961	\$ 252,961	\$ 408,446
<b>Revenues</b>					
Fee - Roadway Impact	28,305	224,229	60,000	318,387	60,000
Interest Income	-	427	500	2,748	3,000
<b>Total Revenues</b>	<b>28,305</b>	<b>224,656</b>	<b>60,500</b>	<b>321,135</b>	<b>63,000</b>
<b>Expenditures</b>					
Contractual Services	-	-	165,650	165,650	50,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>165,650</b>	<b>165,650</b>	<b>50,000</b>
<b>Over/(Under)</b>	<b>28,305</b>	<b>224,656</b>	<b>(105,150)</b>	<b>155,485</b>	<b>13,000</b>
<b>Ending Fund Balance</b>	<b>\$ 28,305</b>	<b>\$ 252,961</b>	<b>\$ 147,811</b>	<b>\$ 408,446</b>	<b>\$ 421,446</b>

# CLFRF (ARPA) Capital Fund

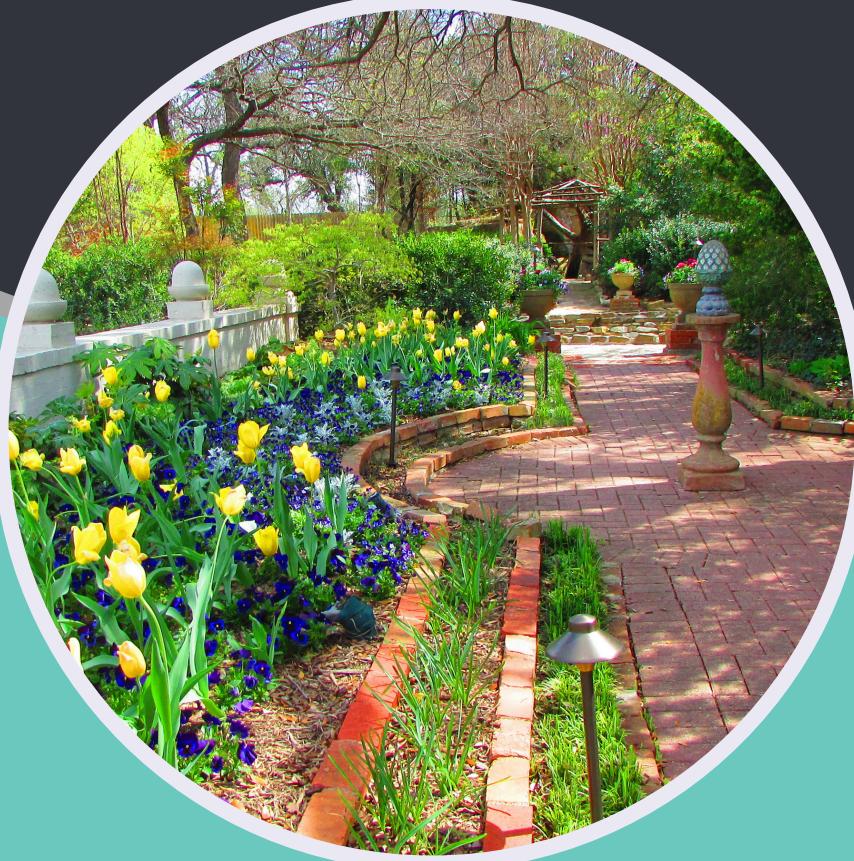
This fund was established to account for the use of the funds received under the American Rescue Plan Act of 2021, the Coronavirus Local Fiscal Recovery Fund (CLFRF) to broadly respond to the COVID-19 public health emergency.

	Actual FY22	Actual FY23	Adopted FY24	Projected FY24	Adopted FY25
<b>Beginning Fund Balance</b>	\$ 309	\$ 1,530,259	\$ 883,306	\$ 883,306	\$ -
<b>Revenues</b>					
Grants - Federal	2,602,898	5,726,004	-	-	-
Miscellaneous	-	-	-	-	-
Interest Income	11,922	5,000	-	-	-
Transfer - From Inter-Fund	1,518,028	-	-	-	-
<b>Total Revenues</b>	<b>4,132,848</b>	<b>5,731,004</b>	-	-	-
<b>Expenditures</b>					
Projects					
925 Radio System Expansion	2,602,898	1,618,974	670,076	670,076	-
Fire Station 1 Renovation	-	470,983	-	-	-
Contribution for Land Purchase	-	4,288,000	213,230	213,230	-
<b>Total Expenditures</b>	<b>2,602,898</b>	<b>6,377,957</b>	<b>883,306</b>	<b>883,306</b>	-
<b>Over/(Under)</b>	<b>1,529,950</b>	<b>(646,953)</b>	<b>(883,306)</b>	<b>(883,306)</b>	-
<b>Ending Fund Balance</b>	<b>\$ 1,530,259</b>	<b>\$ 883,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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# APPENDICES



# Decision Package

## General Fund

### Department : Development & Neighborhood Services

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
COSI for Dues and Memberships	500	-
COSI for Legal Advertising	400	-
COSI for Office Supplies	257	-
COSI for Postage	400	-
COSI for Seminar and Training	3,000	-
COSI for Small Tools & Equipment	200	-
COSI for Travel	350	-
COSI for Travel	450	-
COSI for Travel	450	-
COSI for Uniform and Protective clothing	550	-
COSI for Vehicle Parts	1,200	-
<b>Development &amp; Neighborhood Services</b>	<b>7,757</b>	-
<b>Subtotal</b>		

### Department : Emergency Management

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
AED Replacement	6,549	-
Radio System SUA Merge	51,865	-
OWS Encryption, Repeater	-	70,000
Additional Lightning Alerting	-	6,400
<b>Emergency Management Subtotal</b>	<b>58,414</b>	<b>76,400</b>

### Department : Fire

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
3 Firefighters & PPE	276,045	29,308
Body Armor	-	10,943
Community Program Display & Promo supplies	-	4,000
Hydrocarbon Detector	-	2,077
Handbooks for Training	-	1,142
Portable multi-gas Detector	-	2,060
<b>Fire Department Subtotal</b>	<b>276,045</b>	<b>49,530</b>

## General Fund

### Department : Information Technology

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
CityWorks Professional Implementation Services	-	12,000
Fortivoice	15,000	100,000
FortiEDR	4,675	-
ERSI Upgrade	-	14,000
Multifactor Authentication	98,000	-
Software Maintenance	125,000	-
<b>Information Technology Subtotal</b>	<b>242,675</b>	<b>126,000</b>

### Department : Library

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
COSI for Credit Card Fees	2,700	-
COSI for Postage	400	-
COSI for Programming Budget	15,000	-
Volunteer Appreciation Program	1,800	-
<b>Library Subtotal</b>	<b>19,900</b>	<b>-</b>

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

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
COSI for Small Tools and Equipment	2,500	-
<b>Municipal &amp; Community Services - Animal Services Subtotal</b>	<b>2,500</b>	<b>-</b>

### Department : Municipal Court

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
COSI - Professional Services	4,000	-
<b>Municipal Court Subtotal</b>	<b>4,000</b>	<b>-</b>

### Department : Non-Departmental

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
New Administrative Assistant	66,070	4,000
<b>Non-Departmental Subtotal</b>	<b>66,070</b>	<b>4,000</b>

## General Fund

### Department : Parks and Properties - Facilities

Program	Ongoing	One-time
PSB HVAC	11,000	-
COSI - Fire equipment inspections	8,000	-
Library Study Rooms & Furniture	-	37,000
Library Ceiling	-	104,888
Library Lighting	-	33,460
Library Roofing	-	242,005
Library Kitchen	-	59,501
Fire Station Entry	-	26,183
Fire Station 3 Exhaust	-	34,112
Fire Station 4 Flooring	-	22,813
Fire Station 4 Painting	-	11,237
<b>Parks and Properties-Facilities Subtotal</b>	<b>19,000</b>	<b>571,199</b>

### Department : Parks and Recreation

Program	Ongoing	One-time
Replace Cherry Park Playground	-	423,646
Landscape Maintenance (FW Hwy, College Roud)	16,590	-
Mowing contract (Downtown quadrants)	7,500	-
Bobcat repair	-	7,600
COSI for Park Guides	2,000	-
<b>Parks Subtotal</b>	<b>26,090</b>	<b>431,246</b>

### Department : Police

Program	Ongoing	One-time
New K9 Unit	5,000	34,629
Cellebrite Investigative Software Enhancement	17,250	17,900
Honor Guard uniforms	-	16,266
<b>Police Subtotal</b>	<b>22,250</b>	<b>68,795</b>

### Department : Public Works

Program	Ongoing	One-time
COSI Fuel	20,000	-
Annual Pavement Assessment Survey	40,000	-
<b>Public Works Subtotal</b>	<b>60,000</b>	<b>-</b>
<b>General Fund Total</b>	<b>804,701</b>	<b>1,327,170</b>

## Special Events

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
Event barricades for special events	-	10,000
Spark in the Park restroom rental	5,000	-
Holiday in the Park Drone show	15,000	-
Downtown lighting	-	33,550
<b>Special Events Total</b>	<b>20,000</b>	<b>43,550</b>

## Solid Waste

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
Fuel	55,000	-
Vehicle Service	-	36,000
Trash Truck - Replace Unit 638	-	280,000
<b>Solid Waste Total</b>	<b>55,000</b>	<b>316,000</b>

## Vehicle/Equipment Replacement

<b>Program</b>	<b>Ongoing</b>	<b>One-time</b>
DNS - Replace 2006 Ford Ranger	-	30,000
Fire - Replace 2012 Dodge Ram	-	95,980
IT - Replace IMB Storage	180,000	-
IT - Harware Refresh	96,000	-
MaCS Animal Services - Replace Polaris Ranger	-	16,500
Parks - Replace 2015 Z-Turn Mower	-	15,000
Parks - Replace 2012 Dodge Ram	-	62,732
Parks - Purchase new 525 Water Trailer	-	20,000
Public Works - Replace 2004 Hamm Roller	-	160,500
<b>Vehicles/Equipment Replacement Total</b>	<b>276,000</b>	<b>400,712</b>

# Financial Management Policy Statement

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

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

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

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

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

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

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

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

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

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

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

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

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

- i. Non-Spendable Fund Balance are amounts of the City's fund balance that are:
  1. not in a spendable form including inventory and prepaid items,
  2. cannot be converted to cash within the current period including long-term portion of loans receivable and non-financial assets held for resale, or
  3. are required to be maintained intact pursuant to legal or contractual requirements including an endowment or permanent fund.
  4. The City has various amounts of non-spendable monies in various funds but only has one permanent fund and it is the Permanent Library Fund.
- ii. Restricted Fund Balance are amounts of the City's fund balance that reflect resources that are subject to externally enforceable legal restrictions including those imposed by:
  1. creditors (through debt covenants),
  2. grantors,
  3. contributors, and
  4. other government's legislation or regulations.

City Special Revenue Funds that fall in this category shall maintain a positive restricted fund balance and those same funds that pay any personnel services shall maintain a target twenty percent (20%) of operating budget in restricted fund balance. This twenty percent (20%) fund balance should only be used in emergency situations where mid-year unanticipated budgetary shortfalls in excess of ten percent (10%) of fund revenues arise. Should the use reduce the balance below the appropriate level of unassigned funds, recommendations will be made on how to restore the balance to its appropriate level in a timely manner. The balance must be restored to its appropriate level within one fiscal year. Restricted special revenue funds of the City include State/Federal Forfeiture Funds, Hotel/Motel Tax Fund, Municipal Court Technology Fund, Municipal Court Building Security Fund, Juvenile Case Manager Fund, SFX Grant Fund, and Weatherford Aerospace Grant Fund. Other restricted funds include all capital bond issuance funds and the General Debt Service Fund.

- iii. Committed Fund Balance are the amounts of the City's fund balance that represent resources whose use is constrained by limitations of the City Council and that remain binding unless removed, modified, or rescinded by the City Council prior to the last day of the fiscal year for which the commitment is made.
  1. Stabilization Arrangement for General Fund: It is the goal of the City to achieve and maintain a minimum of committed fund balance in the general fund of 90 days of the operating budget for that fiscal year. This

amount is annually and formally, through this policy, set aside for use in emergency situations where mid-year unanticipated budgetary shortfalls in excess of ten percent (10%) of fund revenues arise or an unforeseen event occurs that costs the City more than five percent (5%) of budget appropriations. Should the use reduce the balance below the appropriate level of committed funds, recommendations will be made on how to restore the balance to its appropriate level in a timely manner. The balance must be restored to its appropriate level within one fiscal year.

2. Other Post Employee Benefit Committed Fund Balance: This amount is annually and formally, through this policy, set aside by the amount appropriated through the budget ordinance, for each fund applicable for use to pay current and/or future other post employee benefits.
3. Other Fund Committed Fund Balances: Funds created by the City for a specific service or purpose shall retain in each of those specific funds its remaining fund balance for use only in compliance with original purpose of the fund and/or revenue source. Any special revenue funds that pay any personnel services shall maintain a target twenty percent (20%) operating budget committed fund balance. This twenty percent (20%) fund balance should only be used in emergency situations where mid-year unanticipated budgetary shortfalls in excess of ten percent (10%) of fund revenues arise. Should the use reduce the balance below the appropriate level of committed funds, recommendations will be made on how to restore the balance to its appropriate level in a timely manner. The balance must be restored to its appropriate level within one fiscal year. Committed funds include Weatherford Beautification Fund, Chandor Gardens Fund, Library Fund, Animal Shelter Fund, General Capital Projects Fund, Park Development Fund, and Park Special Revenue Fund.

- iv. Assigned Fund Balance are those amounts of the City's fund balance that reflect the government's intended use of resources. This would include any future appropriation amounts of fund balance. The City Council has authorized the City Manager as the official authorized to assign fund balance to a specific purpose but retains the power of final appropriation of those funds.
- v. Unassigned Fund Balance are those amounts of the City's fund balance that are excess of what can properly be classified in one of the previous four categories. These funds are available for any purpose. Unassigned fund balance shall be held to mitigate financial risk that can occur from unforeseen revenues fluctuations and unanticipated expenditures and provide cash flow for the City's general operations. Annual amounts may vary pending tolerable risk associated with volatility of the economy or exposure to natural risks. Fund unassigned balance should be used only for emergencies, major capital purchases or non-recurring expenditures that cannot be provided by savings in the current year.

- B. Order of Expenditure of Fund Balance: When multiple categories of fund balance are available for expenditure, the City will start with the most restricted category and spend those funds first before moving to the next category with available funds.
- C. If amounts in a non-spendable form would someday convert into a spendable form and those funds would then be restricted by one of the fund balance categories listed in this policy, those assets should always be classified into that category.
- D. Working Capital of Proprietary Funds: Positive working capital shall be maintained in enterprise operating funds in order to ensure that sufficient reserves are available for emergencies and revenue shortfalls. In the Municipal Utility Fund an operating reserve will be established and maintained at 60 days of the fiscal year's budget established for operations and maintenance (total budget less debt service and capital project expenditures). Consideration shall be made in the future to increase the number of days in the Utility Fund once rate structure is fully implemented. In the Solid Waste Enterprise Fund an operating reserve will be established and maintained at 90 days for the fiscal year's budget established for maintenance and operations. This reserve should only be used in emergency situations where mid-year unanticipated budgetary shortfalls in excess of ten percent (10%) of fund revenues arise or an unforeseen event occurs that costs the City more than five percent (5%) of budget appropriations. Should the reserve fall below the acceptable level, recommendations will be made on how to restore the reserve to its appropriate level in a timely manner. The reserve must be restored to its appropriate level within one fiscal year.

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

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

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

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

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

- A. Use of Debt Financing: Debt financing, including general obligation bonds, revenue bonds, certificates of obligation, tax notes, and lease/purchase agreements shall be used only when capital assets cannot be financed from current revenues or when the useful life of the asset or project exceeds the payout schedule of any debt.
- B. Assumption of Additional Debt: Additional tax supported debt should not be assumed without conducting an analysis to determine the community's ability to support additional debt service payments.
- C. Affordability Targets: An objective analytical approach should be used to determine whether or not new general-purpose debt can be assumed beyond what is retired each year. Generally accepted standards of affordability should be used in the analysis. These include debt per capita, debt as a percent of taxable value or revenue source, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The direct costs and benefits of the proposed expenditures should be examined. The decision to assume new debt should be based on the costs and benefits plus the ability to assume the new debt without detriment to the City or its citizens.
- D. Debt Structure: Debt payments should be structured to ensure level repayment. Level payment schedules improve budget planning and financial management.
- E. Bond Coverage Ratios and Reserves: Bond covenant requirements shall be followed completely.
- F. Competitive v. Negotiated: The City will analyze on a per issue and market basis the desire to utilize competitive versus negotiated sale of bonds.

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

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

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

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

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

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

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

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

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

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

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Interest and Sinking Fund (I&S):** See Debt Service Fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

City of Weatherford

8175984000

Taxing Unit Name

303 Palo Pinto Street

Phone (area code and number)

www.weatherfordtx.gov

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 4,399,021,241
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 661,566,838
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,737,454,403
4.	Prior year total adopted tax rate.	\$ 0.399000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: ..... B. Prior year values resulting from final court decisions: ..... C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 27,618,178 \$ 21,835,000 -\$ 5,783,178
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: ..... B. Prior year disputed value: ..... C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 283,781,753 \$ 28,378,175 -\$ 255,403,578
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 261,186,756

<sup>1</sup> Tex. Tax Code §26.012(14)<sup>2</sup> Tex. Tax Code §26.012(14)<sup>3</sup> Tex. Tax Code §26.012(13)<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 3,998,641,159
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	<b>A. Absolute exemptions.</b> Use prior year market value: .....	\$ 10,553,917
	<b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: .....	+ \$ 9,256,833
	<b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 19,810,750
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	<b>A. Prior year market value:</b> .....	\$ 5,289,590
	<b>B. Current year productivity or special appraised value:</b> .....	- \$ 5,740
	<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 5,283,850
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 25,094,600
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 277,944,467
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 3,695,602,092
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 14,745,452
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 24,252
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 14,769,704
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
	<b>A. Certified values:</b> .....	\$ 4,877,227,661
	<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: .....	+ \$
	<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .....	- \$ 0
	<b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> .....	- \$ 315,896,338
	<b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 4,561,331,323

<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)

**2024 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts**

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>	
A.	<b>Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$ 0
B.	<b>Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 793,499,280
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 3,767,832,043
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 5,307,630
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 55,460,617
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 60,768,247
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 3,707,063,796
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.398420 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>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>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.303500 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,998,641,159

<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(7)

<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.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 12,135,875
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	A. <b>M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 17,117	
	B. <b>Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 1,254,927	
	C. <b>Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0..... +/- \$ 0	
	D. <b>Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -1,237,810	
	E. Add Line 30 to 31D.	\$ 10,898,065
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,707,063,796
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.293981 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	A. <b>Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. <b>Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	A. <b>Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
	B. <b>Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

<sup>23</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
<b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b>		
A. <b>Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0	
B. <b>Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, 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.....	\$ 0.000000	/\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000	/\$100
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000	/\$100
<b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b>		
A. <b>Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0	
B. <b>Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.....	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000	/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000	/\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000	/\$100
<b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
A. <b>Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .....	\$ 0	
B. <b>Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .....	\$ 0	
C. Subtract B from A and divide by Line 32 and multiply by \$100 .....	\$ 0.000000	/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000	/\$100
<b>39. Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.293981	/\$100
<b>40. Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....	\$ 6,845,104	
B. Divide Line 40A by Line 32 and multiply by \$100 .....	\$ 0.184650	/\$100
C. Add Line 40B to Line 39.	\$ 0.478631	/\$100
<b>41. Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.	\$ 0.495383	/\$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. Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ 0.000000 /\$100
<b>42. Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:		
(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.		
A. <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>		
Enter debt amount .....	8,822,581	\$
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt .....	-\$ 0	
C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) .....	-\$ 0	
D. Subtract <b>amount paid</b> from other resources .....	-\$ 4,408,596	
E. <b>Adjusted debt.</b> Subtract B, C and D from A.		\$ 4,413,985
<b>43. Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>		\$ 0
<b>44. Adjusted current year debt.</b> Subtract Line 43 from Line 42E.		\$ 4,413,985
<b>45. Current year anticipated collection rate.</b>		
A. Enter the current year anticipated collection rate certified by the collector. <sup>30</sup>	100.00	%
B. Enter the prior year actual collection rate.....	98.52	%
C. Enter the 2022 actual collection rate.....	98.82	%
D. Enter the 2021 actual collection rate.....	99.73	%
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>	100.00	%
<b>46. Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.		\$ 4,413,985
<b>47. Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ 3,767,832,043
<b>48. Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.117149	/\$100
<b>49. Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.612532	/\$100
<b>D49. Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ 0.000000 /\$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.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>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 of the prior year, 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>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 6,845,104
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,767,832,043
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.181672 /\$100
55.	<b>Current year 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> .	\$ 0.398420 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.398420 /\$100
57.	<b>Current year 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> .	\$ 0.612532 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.430860 /\$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>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,767,832,043
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.430860 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</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>43</sup>

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.526135 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.110009 /\$100
	C. Subtract B from A.....	\$ 0.416126 /\$100
	D. Adopted Tax Rate.....	\$ 0.399000 /\$100
	E. Subtract D from C.....	\$ 0.017126 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 3,775,235,884
	G. Multiply E by F and divide the results by \$100.....	\$ 646,546
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.566353 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.069548 /\$100
	C. Subtract B from A.....	\$ 0.496805 /\$100
	D. Adopted Tax Rate.....	\$ 0.456344 /\$100
	E. Subtract D from C.....	\$ 0.040461 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 2,969,034,199
	G. Multiply E by F and divide the results by \$100.....	\$ 1,201,300
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.527648 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.036032 /\$100
	C. Subtract B from A.....	\$ 0.491616 /\$100
	D. Adopted Tax Rate.....	\$ 0.458100 /\$100
	E. Subtract D from C.....	\$ 0.033516 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 2,796,759,796
	G. Multiply E by F and divide the results by \$100.....	\$ 937,362
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 2,785,208 /\$100
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.073920 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.504780 /\$100

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

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §526.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.293981
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,767,832.043
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.013270 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.117149 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.000000 /\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.399000 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete <i>Form 50-856-a, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,695,602,092
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,707,063,796
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ 0.000000 /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)<sup>45</sup> Tex. Tax Code §26.012(8-a)<sup>46</sup> Tex. Tax Code §26.063(a)(1)<sup>47</sup> Tex. Tax Code §26.042(b)<sup>48</sup> Tex. Tax Code §26.042(f)<sup>49</sup> Tex. Tax Code §§26.42(c)<sup>50</sup> Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.504780 /\$100

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

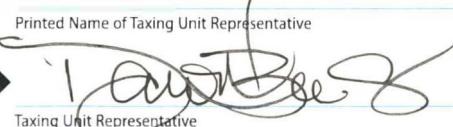
No-new-revenue tax rate.	\$ 0.398420	/\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>		
Voter-approval tax rate.	\$ 0.504780	/\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>68</u>		
De minimis rate.	\$ 0.000000	/\$100
If applicable, enter the current year de minimis rate from Line 73.		

### SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

**print here** Dawn Brooks, CFO

Printed Name of Taxing Unit Representative

**sign here** 

Taxing Unit Representative

Date

8/1/24

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

**Reset**

**Print**

