

CALL TO ORDER

INVOCATION & PLEDGE OF ALLEGIANCE

REGULAR SESSION:

1. Approval of the Agenda

2. Approval of the Consent Agenda:

All matters listed as Consent Agenda are considered routine by the City Council and will be enacted by one motion. There will not be a separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

a) Approval of the Minutes:

- Council Meeting – June 13, 2023

b) Approval of the Financial Reports:

- TexPool Report
- TexStar Report
- A/P Disbursements

BALANCES	GENERAL	WATER	CAPITAL PROJECTS	CRIME CONTROL	DEBT SERVICE	WRA	HCGC	STREET	GAS ROYALTIES
Jun-23									
Revenue *	\$323,856	\$137,990	\$1,043	\$65,430	\$2,325	\$48,196	\$0	\$32,715	\$0
Disbursement *	\$231,748	\$206,641	\$0	\$71,812	\$750	\$15,215	\$113,546	\$7,234	\$0
Cash on Hand	\$220,896	\$341,706	\$131,099	\$336,036	\$3,349	\$94,766	\$628,023	\$237,865	\$47,354
TexPool	\$3,616,645	\$148,949	\$252,057	0	\$561,673	\$358,011	0	0	0
TexStar	\$716,628	\$1,726,034	\$403,659	\$151,372	\$130,215	\$219,006	\$605,488	0	\$2,018,373

* Month end postings/JEs and bank reconciliation pending.

3. Staff Updates:

- A. Kevin Reaves, Chief of Police
- B. Cody Cooke-Morse, Public Works Director
- C. Corey Clarkin, Hawk Creek Golf Report
- D. Brandy Barrett, City Administrator

4. Mayor’s Report (A recap of the mayors previous 30 days in office.)

5. Committee Updates (A recap of the meetings held in the previous 30 days.)

6. Public Information:

A. Announcements and Proclamations

B. Meetings

- Long Range Planning Advisory Board, August 8th at 6pm
- Regular Council meeting, August 8th at 7pm

C. Citizen Comments

This is an opportunity for citizens to address the Council on any matter, whether it is or is not posted on the agenda. The Council is not permitted to discuss or take action on any presentations made to the Council concerning an item not listed on the agenda. To address the Council, submit a Public Comment Form to the City Secretary prior to the Citizen Comments portion of the meeting, and you will be called to the podium to speak up to three (3) minutes or the time limit determined by the mayor or presiding officer. Topics of presentations should be limited to matters over which the Council has authority. Public Comment Forms are located in the lobby and online.

7. Public Hearings, Briefings and Action Items:

A. Mayor Jones

Discuss and take action on **Resolution 2023-06 denying the Distribution Cost Recovery Factor (DCRF) application proposed by Oncor.** *(This is a recommendation from the Steering Committee of Cities Served by Oncor (OCSC).)*

B. Mayor Jones

Discuss and take action to **approve the FY2022 audit results.**

C. Mayor Jones

Review and discuss the proposed General Fund, Debt Service, Water Fund and Street Fund budgets. *(The CCPD Board recommended approval of their budget on July 6th, and WRA will be meeting prior to the council meeting to consider approval recommendations for the WRA and Hawks Creek Budgets. The complete budget must be approved by the council no later than September 30th following two public hearings. Citizens are encouraged to review and provide input to the proposed budgets.)*

EXECUTIVE SESSION:

Convene in closed executive session to deliberate the following items:

A. Consultation with attorney pursuant to Texas Government Code Section 551.072.

Receive legal advice and discuss status of the Burgess property condemnation.

Receive legal advice and discuss pending litigation regarding a property tax refund and zoning cases.

B. Deliberation of personnel matters pursuant to Texas Government Code Section 551.074

- Discuss personnel matters.

Re-convene in Regular Session and take any action necessary based upon Executive Session discussion.

ADJOURN

The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, whenever it is considered necessary and legally justified under the Open Meetings Act. A quorum of other committee, board and commission members may be present at this meeting; no action will be taken by them.

This facility is wheelchair accessible and handicapped parking spaces are available. Requests for accommodations for the hearing impaired must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at (817) 710-2526 for assistance.

I certify that the above notice was posted on the bulletin board at the Westworth Village City Hall, 311 Burton Hill Road, Westworth Village, Texas, and city website, on this, the 7th day of July 2023, at 5pm, in accordance with Chapter 551 of the Texas Government Code.



Brandy G. Barrett, TRMC
City Administrator/City Secretary





June 13, 2023

7:00 PM

Council Chambers

ATTENDEES:

Mayor	L. Kelly Jones
Council Member	Phillip Poole
Council Member	Brian Libbey
Council Member	Michael Dingman
Council Member	Robert Fitzgerald
Council Member	Halden Griffith
City Administrator/Sec	Brandy Barrett
Police Chief	Kevin Reaves
City Attorney	Will Pruitt

ABSENT:

CALL TO ORDER by Mayor Jones at 7:01 PM

INVOCATION was given by Councilman Libbey.

PLEDGE OF ALLEGIANCE was led by Mayor Jones.

REGULAR SESSION:

1. MOTION to approve the agenda.

- **MADE BY:** Halden Griffith. **SECOND:** Phillip Poole.
- **Motion passed** by a vote of 5 Ayes and 0 Nays.

2. Approval of the Consent Agenda:

All matters listed as Consent Agenda are considered routine by the City Council and will be enacted by one motion. There will not be a separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

a) Approval of the Minutes:

- Council Meeting – May 9, 2023

b) Approval of the Financial Reports:

- TexPool Report
- TexStar Report
- A/P Disbursements

BALANCES May 2023	GENERAL	WATER	CAPITAL PROJECTS	CRIME CONTROL	DEBT SERVICE	WRA	HCGC	STREET	GAS ROYALTIES
Revenue *	\$213,345	\$152,465	\$0	\$67,742	\$0	\$33,871	\$251,263	\$33,871	0
Disbursement *	\$222,928	\$122,936	\$0	\$32,308	\$0	\$17,484	\$155,740	\$30,399	0
Cash on Hand	\$228,416	\$350,929	\$131,099	\$335,900	\$3,349	\$74,499	\$485,912	\$215,428	\$46,965
TexPool	\$3,563,166	\$148,333	\$251,014	0	\$560,098	\$356,529	0	0	0
TexStar	\$713,650	\$1,718,862	\$401,982	\$150,743	\$129,673	\$218,096	\$602,973	0	\$2,009,986

* Month end postings/JEs and bank reconciliation pending.

MOTION to approve the Consent Agenda.

- **MADE BY:** Halden Griffith. **SECOND:** Michael Dingman.
- **Motion passed** by a vote of 5 Ayes and 0 Nays.

3. Staff Updates:

- A. Kevin Reaves, Chief of Police
- B. Cody Cooke-Morse, Public Works Director
- C. Brandy Barrett, Hawk Creek Golf Report
- D. Brandy Barrett, City Administrator

4. Mayor's Report (*A recap of the mayors previous 30 days in office.*)

5. Committee Updates (*A recap of the meetings held in the previous 30 days.*)

- Councilman Libbey provided a recap of the CCPD/Public Safety meeting.
- Councilman Dingman provided a recap of the WRA Board meeting.

6. Public Information/Announcements:

A. Announcements and Proclamations

- City offices will be closed on July 4th in observance of Independence Day.

B. Meetings

- CCPD/Public Safety July 6th at 6pm
- Tentative P&Z meeting, July 6th at 6pm
- Golf and Parks Committee, July 6th at 7pm
- WRA Board meeting, July 11th at 6pm
- Regular Council meeting, July 11th at 7pm

C. Citizen Comments

There were no comments.

7. Public Hearings, Briefings and Action Items:

- A. Mayor Jones opened the public hearing at 7:19, to receive citizen comment and input on the proposal to add a second pickleball court in Melva Campbell Park, at an estimated cost of \$27,000.

Ms. Barrett provided an overview of the project and cost breakdown.

No comments were made in person but comments were read into the record from:

- Callie & Lee Anderson, 5833 Tracyne Dr – in favor
- Graciela Barajas, 5605 Twin Ln – in favor
- Nyles Nielsen, 5711 Randolph Ct – in favor
- Barbara Chavez, 5713 Aton – in favor
- Chris & Sonny Measley, 5813 Pollard – in favor
- Sharon Kressler, 821 Dunham Close – in favor
- Stacey & Randy Fetters, 120 Koldin Ln – in favor
- Kristina Smith, 5603 Watters Place – in favor
- Ashley Tomlinson, 5716 S Wells Circle – in favor
- Randy Kressler, 821 Dunham Close – in favor
- Susan & Mike Coleman, 114 Monterra Circle – in favor
- Barbara Deakins, 5848 Trigg Dr – in favor
- Jason & Carrie Kruppa, 6648 Fairway Dr – in favor

Mayor Jones closed the public hearing at 7:25.

B. Mayor Jones

Discuss and take action to authorize up to \$27,000 of reserve funds to add a second pickleball court in Melva Campbell Park.

MOTION to approve up to \$30,000 of reserve funds to add a second pickleball court in Melva Campbell Park.

- **MADE BY:** Michael Dingman. **SECOND:** Robert Fitzgerald.

Discussion included adding signage in the park about how to reserve the court, adding more benches, consider allowing citizens to play for free and adjusting reservation times to 30-minute increments.

- **Motion passed** by a vote of 3 Ayes and 2 Nays (Poole, Griffith)

Councilman Griffith wanted it noted on the record that he was in favor of adding the second pickleball court, but he voted against it because he did not like the way it was scheduled.

Council Poole wanted it noted that he voted against because he believes the problem can be solved by testing reservation options and the need to use the funds for other issues.

EXECUTIVE SESSION:

Mayor Jones called for a closed Executive Session at 7:46pm to deliberate the following items:

A. Deliberation of personnel matters pursuant to Texas Government Code Section 551.074

- Discuss board, committee, and commission appointments.

Mayor Jones closed the Executive Session at 8:33pm and reconvened in Regular Session.

C. Mayor Jones

Discuss and take action **to appoint the Mayor Pro tem.** *(This is an annual action following the election.)*

MOTION to appoint Phillip Poole as the Mayor Pro tem.

- **MADE BY:** Halden Griffith. **SECOND:** none.

Motion died due to lack of second.

MOTION to appoint Michael Dingman as the Mayor Pro tem.

MADE BY: Brian Libbey. **SECOND:** Robert Fitzgerald.

- **Motion passed** by a vote of 4 Ayes and 1 Nays (Griffith)

D. Mayor Jones

Discuss and take action to appoint committee members to Planning & Zoning Commission, Long Range Planning Advisory Board, and Golf & Parks Committee. *(The council makes appointments annually to fill one- and two-year terms ending in May.)*

MOTION to reappoint all committee members to their current positions (Planning and Zoning Commission: Margaret Worthington, Darla Thornton, Nyles Nielsen, & Dani Briones; Long Range Planning Advisory Board: Phillip Poole, Michael Dingman, & Becky Renfro Borbolla; Golf and Parks Advisory Board: Halden Griffith, Imran Kahn, Matt Norris, & Adam Pendleton; to terms expiring in May 2025 and appoint Justin Harnick to the vacant position on the CCPD Board to complete the term expiring in September 2024.

MADE BY: Brian Libbey. **SECOND:** Phillip Poole.

- **Motion passed** by a vote of 5 Ayes and 0 Nays

E. Mayor Jones

Discuss and take action on Ordinance 498 adding Article 3.09 Registration of Short-term Rentals and Long-term Rentals and Article 3.10 Vacant Buildings: regulating the annual registration, occupancy inspections and contact information on all short- and long-term residential rental properties and vacant residential and commercial buildings within the city limits. *(This is the fourth review of this topic, in response to citizen concerns about on-going issues at rental and vacant properties.)*

MOTION to approve Ordinance 498 modified to remove the fee for Long-term rental registrations and set the fee for all Short-term rentals at \$150.

- **MADE BY:** Michael Dingman. **SECOND:** none.

Motion died due to lack of second.

A lengthy discussion took place regarding the fees and need for Long-term registrations.

MOTION to approve Ordinance 498 modified to remove the fees for Long-term rental registrations and set the fee for all Short-term rentals at \$150 per property.

- **MADE BY:** Phillip Poole. **SECOND:** Halden Griffith.

Motion passed by a vote of 4 Ayes and 1 Nays (Fitzgerald)

F. Mayor Jones

Discuss and take action on Ordinance 499 amending section 3.05.002 and 3.05.003 regarding Certificate of Occupancy and Inspections. *(This amendment is needed to update Certificate of Occupancy requirements to be in line with Ordinance 498. If Ordinance 498 is not approved this action will not be needed.)*

MOTION to approve Ordinance 499 amending section 3.05.002 and 3.05.003 regarding Certificate of Occupancy and Inspections.

- **MADE BY:** Michael Dingman. **SECOND:** Robert Fitzgerald.

Motion passed by a vote of 5 Ayes and 0 Nays

G. Mayor Jones

Review and discuss the preliminary CCPD, WRA and Hawks Creek budgets.

Ms. Barrett provided a brief overview of the budgets presented at the last CCPD and WRA meetings, noting that the CCPD sales tax would have to be approved by the voters if it was to continue beyond September 2024.

H. Mayor Jones

Discuss and take action to authorize up to \$60,000, using Hawks Creek Golf Course reserve funds, to replace approximately 275 feet of collapsing sewer line at Hawks Creek Golf Course. *(This action is recommended before the line fully collapses, causing an emergency repair and temporary closure of the golf course. The Public Works staff has repaired several breaks in the last 12 months.)*

MOTION to authorize up to \$60,000, using Hawks Creek Golf Course reserve funds, to replace approximately 275 feet of collapsing sewer line at Hawks Creek Golf Course.

- **MADE BY:** Phillip Poole. **SECOND:** Michael Dingman.

Motion passed by a vote of 5 Ayes and 0 Nays

I. Mayor Jones

Discuss and take action to authorize up to \$330,000 of CLFRF (COVID) grant funds for the city engineers to complete the construction plans for Kay Lane Street Project. *(The Long-Range Planning Committee has identified Kay Lane as a top priority this fiscal year. This action is recommended as the CLFRF funds must be spent by the end of 2025.)*

MOTION to authorize up to \$330,000 of CLFRF (COVID) grant funds for the city engineers to complete the construction plans for Kay Lane Street Project.

- **MADE BY:** Phillip Poole. **SECOND:** Robert Fitzgerald.

Motion passed by a vote of 5 Ayes and 0 Nays

J. Mayor Jones

Discuss and take action to authorize spending up to \$50,000, using reserve funds, to clean out the storm sewer drainage ditch at Ansley Drive and replace the chain link fence while Burton Hill Elementary School on summer break. *(This action is recommended to keep the storm sewer lines flowing efficiently; it will also clean up and repair the damaged fence line, improving safety in the area.)*

MOTION to authorize spending up to \$50,000, using reserve funds, to clean out the storm sewer drainage ditch at Ansley Drive and replace the chain link fence while Burton Hill Elementary School on summer break.

- **MADE BY:** Robert Fitzgerald. **SECOND:** Phillip Poole.

Motion passed by a vote of 5 Ayes and 0 Nays

EXECUTIVE SESSION:

Mayor Jones called for a closed Executive Session at 9:34pm to deliberate the following items:

B. Consultation with attorney pursuant to Texas Government Code Section 551.072.

- Receive legal advice and discuss current status of the Burgess property condemnation.
- Receive legal advice regarding the requested privatization of a city street and the purchase, exchange, lease or value of the same.

Mayor Jones closed the Executive Session at 10:00pm and reconvened in Regular Session.

No further action was taken, and the meeting was adjourned at 10:00 PM by Mayor Jones.

MINUTES APPROVED BY:

L. Kelly Jones, Mayor

SIGNATURE ATTESTED BY:

Brandy G. Barrett, TRMC
City Administrator/City Secretary

TexPool Participant Services
1001 Texas Avenue, Suite 1150
Houston, TX 77022



Summary Statement

CITY OF WESTWORTH VILLAGE
ATTN BRANDY BARRETT
311 BURTON HILL RD
WESTWORTH VLG TX 76114-4298

Statement Period 06/01/2023 - 06/30/2023
Customer Service 1-866-TEX-POOL
Location ID 000078220

WATER AND SEWER FUND - 02203100001

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance	Average Balance
TexPool	\$148,333.16	\$0.00	\$0.00	\$616.26	\$148,949.42	\$148,353.70
Total Dollar Value	\$148,333.16	\$0.00	\$0.00	\$616.26	\$148,949.42	

GENERAL FUND - 02203100002

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance	Average Balance
TexPool	\$3,563,166.06	\$39,371.60	-\$750.00	\$14,856.99	\$3,616,644.65	\$3,576,838.94
Total Dollar Value	\$3,563,166.06	\$39,371.60	-\$750.00	\$14,856.99	\$3,616,644.65	

CAPITAL PROJECTS - 02203100004

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance	Average Balance
TexPool	\$251,013.79	\$0.00	\$0.00	\$1,042.77	\$252,056.56	\$251,048.55
Total Dollar Value	\$251,013.79	\$0.00	\$0.00	\$1,042.77	\$252,056.56	

DEBT SERVICING - 02203100006

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance	Average Balance
TexPool	\$560,097.78	\$0.00	-\$750.00	\$2,325.11	\$561,672.89	\$559,775.28
Total Dollar Value	\$560,097.78	\$0.00	-\$750.00	\$2,325.11	\$561,672.89	

WRA - 02203100007

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance	Average Balance
TexPool	\$356,529.62	\$0.00	\$0.00	\$1,481.06	\$358,010.68	\$356,578.99
Total Dollar Value	\$356,529.62	\$0.00	\$0.00	\$1,481.06	\$358,010.68	

ACCOUNT TOTALS

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance	Average Balance
TexPool	\$4,879,140.41	\$39,371.60	-\$1,500.00	\$20,322.19	\$4,937,334.20	
Total Dollar Value	\$4,879,140.41	\$39,371.60	-\$1,500.00	\$20,322.19	\$4,937,334.20	



CITY OF WESTWORTH VILLAGE
 ATTN BRANDY G BARRETT
 311 BURTON HILL RD
 WESTWORTH VILLAGE TX 76114-4298

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 2204011110

ACCOUNT NAME: GENERAL FUND

STATEMENT PERIOD: 06/01/2023 - 06/30/2023

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 5.0764%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 22 DAYS AND THE NET ASSET VALUE FOR 6/30/23 WAS 0.999806.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			713,650.24
06/30/2023	MONTHLY POSTING	9999888	2,977.63	716,627.87
	ENDING BALANCE			716,627.87

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	713,650.24
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	2,977.63
ENDING BALANCE	716,627.87
AVERAGE BALANCE	713,650.24

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	4,913,929.00	4,232,632.00	35,330.87



CITY OF WESTWORTH VILLAGE
 ATTN BRANDY G BARRETT
 311 BURTON HILL RD
 WESTWORTH VILLAGE TX 76114-4298

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 2204045070

ACCOUNT NAME: WRA FUND

STATEMENT PERIOD: 06/01/2023 - 06/30/2023

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 5.0764%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 22 DAYS AND THE NET ASSET VALUE FOR 6/30/23 WAS 0.999806.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			218,096.32
06/30/2023	MONTHLY POSTING	9999888	909.99	219,006.31
	ENDING BALANCE			219,006.31

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	218,096.32
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	909.99
ENDING BALANCE	219,006.31
AVERAGE BALANCE	218,096.32

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
WRA FUND	215,703.00	0.00	3,303.31



CITY OF WESTWORTH VILLAGE
 ATTN BRANDY G BARRETT
 311 BURTON HILL RD
 WESTWORTH VILLAGE TX 76114-4298

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 2204052800

ACCOUNT NAME: GAS ROYALTY FUND

STATEMENT PERIOD: 06/01/2023 - 06/30/2023

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 5.0764%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 22 DAYS AND THE NET ASSET VALUE FOR 6/30/23 WAS 0.999806.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			2,009,986.32
06/30/2023	MONTHLY POSTING	9999888	8,386.45	2,018,372.77
	ENDING BALANCE			2,018,372.77

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	2,009,986.32
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	8,386.45
ENDING BALANCE	2,018,372.77
AVERAGE BALANCE	2,009,986.32

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GAS ROYALTY FUND	1,987,929.00	0.00	30,443.77



CITY OF WESTWORTH VILLAGE
 ATTN BRANDY G BARRETT
 311 BURTON HILL RD
 WESTWORTH VILLAGE TX 76114-4298

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 2204010310

ACCOUNT NAME: WATER SEWER FUND

STATEMENT PERIOD: 06/01/2023 - 06/30/2023

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 5.0764%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 22 DAYS AND THE NET ASSET VALUE FOR 6/30/23 WAS 0.999806.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			1,718,862.51
06/30/2023	MONTHLY POSTING	9999888	7,171.79	1,726,034.30
	ENDING BALANCE			1,726,034.30

MONTHLY ACCOUNT SUMMARY		
BEGINNING BALANCE		1,718,862.51
TOTAL DEPOSITS		0.00
TOTAL WITHDRAWALS		0.00
TOTAL INTEREST		7,171.79
ENDING BALANCE		1,726,034.30
AVERAGE BALANCE		1,718,862.51

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
WATER SEWER FUND	1,700,000.00	0.00	26,034.30



CITY OF WESTWORTH VILLAGE
 ATTN BRANDY G BARRETT
 311 BURTON HILL RD
 WESTWORTH VILLAGE TX 76114-4298

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 2204011050

ACCOUNT NAME: CCPD

STATEMENT PERIOD: 06/01/2023 - 06/30/2023

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 5.0764%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 22 DAYS AND THE NET ASSET VALUE FOR 6/30/23 WAS 0.999806.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			150,743.11
06/30/2023	MONTHLY POSTING	9999888	628.97	151,372.08
	ENDING BALANCE			151,372.08

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	150,743.11
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	628.97
ENDING BALANCE	151,372.08
AVERAGE BALANCE	150,743.11

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
CCPD	150,000.00	0.00	1,372.08



CITY OF WESTWORTH VILLAGE
 ATTN BRANDY G BARRETT
 311 BURTON HILL RD
 WESTWORTH VILLAGE TX 76114-4298

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 2204011890

ACCOUNT NAME: CAPITAL PROJECTS

STATEMENT PERIOD: 06/01/2023 - 06/30/2023

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 5.0764%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 22 DAYS AND THE NET ASSET VALUE FOR 6/30/23 WAS 0.999806.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			401,981.68
06/30/2023	MONTHLY POSTING	9999888	1,677.22	403,658.90
	ENDING BALANCE			403,658.90

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	401,981.68
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	1,677.22
ENDING BALANCE	403,658.90
AVERAGE BALANCE	401,981.68

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
CAPITAL PROJECTS	400,000.00	0.00	3,658.90



CITY OF WESTWORTH VILLAGE
ATTN BRANDY G BARRETT
311 BURTON HILL RD
WESTWORTH VILLAGE TX 76114-4298

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 2204009980

ACCOUNT NAME: HAWKS CREEK GOLF COURSE

STATEMENT PERIOD: 06/01/2023 - 06/30/2023

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 5.0764%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 22 DAYS AND THE NET ASSET VALUE FOR 6/30/23 WAS 0.999806.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			602,972.55
06/30/2023	MONTHLY POSTING	9999888	2,515.84	605,488.39
	ENDING BALANCE			605,488.39

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	602,972.55
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	2,515.84
ENDING BALANCE	605,488.39
AVERAGE BALANCE	602,972.55

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
HAWKS CREEK GOLF COURSE	600,000.00	0.00	5,488.39



CITY OF WESTWORTH VILLAGE
 ATTN BRANDY G BARRETT
 311 BURTON HILL RD
 WESTWORTH VILLAGE TX 76114-4298

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 2204010230

ACCOUNT NAME: DEBT SERVICE

STATEMENT PERIOD: 06/01/2023 - 06/30/2023

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 5.0764%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 22 DAYS AND THE NET ASSET VALUE FOR 6/30/23 WAS 0.999806.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			129,673.47
06/30/2023	MONTHLY POSTING	9999888	541.06	130,214.53
	ENDING BALANCE			130,214.53

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	129,673.47
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	541.06
ENDING BALANCE	130,214.53
AVERAGE BALANCE	129,673.47

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
DEBT SERVICE	129,000.00	0.00	1,214.53



Westworth Village, TX



My Budget Report Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
01-500-510001	Waste Coll. Franchise	15,000.00	15,000.00	642.26	12,508.79	-2,491.21	16.61 %
01-500-510002	Electric Franchise	245,000.00	245,000.00	26,844.67	99,316.64	-145,683.36	59.46 %
01-500-510003	Gas Franchise	31,000.00	31,000.00	0.00	52,046.02	21,046.02	167.89 %
01-500-510004	Telecom Franchise	20,000.00	20,000.00	0.00	5,968.92	-14,031.08	70.16 %
01-500-510006	Charter Cable	15,000.00	15,000.00	0.00	10,795.96	-4,204.04	28.03 %
01-500-510007	Towing Franchise	4,000.00	4,000.00	0.00	710.00	-3,290.00	82.25 %
01-500-510008	Water/sewer Franchise	70,950.00	70,950.00	0.00	0.00	-70,950.00	100.00 %
01-500-510009	Cell Tower Lease	20,000.00	20,000.00	0.00	14,758.23	-5,241.77	26.21 %
01-500-515001	Building Permits	125,000.00	125,000.00	61,403.94	176,964.84	51,964.84	141.57 %
01-500-515002	Mechanical Permits	10,000.00	10,000.00	585.14	4,795.66	-5,204.34	52.04 %
01-500-515003	Grease Trap Fees	3,000.00	3,000.00	0.00	5,922.00	2,922.00	197.40 %
01-500-515004	Electrical Permits	10,000.00	10,000.00	1,107.08	5,048.59	-4,951.41	49.51 %
01-500-515005	Plumbing Permits	15,000.00	15,000.00	375.38	6,775.60	-8,224.40	54.83 %
01-500-515006	Co Permits	5,000.00	5,000.00	445.00	4,495.00	-505.00	10.10 %
01-500-515007	Plat Fees	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
01-500-515008	Plan Review	80,000.00	80,000.00	3,907.72	74,131.60	-5,868.40	7.34 %
01-500-515009	Garage Sale / Misc Permits	1,500.00	1,500.00	15.00	884.30	-615.70	41.05 %
01-500-515010	Solicitor Permit	100.00	100.00	0.00	0.00	-100.00	100.00 %
01-500-515012	Contractor Registration	15,600.00	15,600.00	300.00	9,200.00	-6,400.00	41.03 %
01-500-520000	General Sales Tax	1,304,665.00	1,304,665.00	131,129.30	1,118,462.53	-186,202.47	14.27 %
01-500-520003	Econ. Dev. Sales Tax	326,166.00	326,166.00	0.00	0.00	-326,166.00	100.00 %
01-500-520006	Mixed Beverage Tax	20,000.00	20,000.00	2,055.16	15,722.93	-4,277.07	21.39 %
01-500-525002	CCPD DISBURSEMENT	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
01-500-525003	Texpool Interest	1,000.00	1,000.00	14,856.99	94,860.74	93,860.74	9,486.07 %
01-500-525004	Money Market Interest	3,500.00	3,500.00	86.14	1,935.92	-1,564.08	44.69 %
01-500-525005	HCGC DISBURSEMENTS	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
01-500-525006	Street Maint/storm Wt Disburs	18,200.00	18,200.00	0.00	0.00	-18,200.00	100.00 %
01-500-525009	Water Dept Disbursement	130,401.00	130,401.00	0.00	0.00	-130,401.00	100.00 %
01-500-525011	TexSTAR Interest	1,000.00	1,000.00	0.00	82,037.20	81,037.20	8,203.72 %
01-500-525012	LOGIC Interest	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
01-500-530001	Fines	225,000.00	225,000.00	19,898.15	161,490.34	-63,509.66	28.23 %
01-500-530002	Admin Fees	10,000.00	10,000.00	632.77	5,099.52	-4,900.48	49.00 %
01-500-530003	Capias Fees/warrants	15,000.00	15,000.00	900.51	7,162.30	-7,837.70	52.25 %
01-500-530005	Child Safety	2,000.00	2,000.00	350.00	2,580.00	580.00	129.00 %
01-500-530006	Court - Time Pay (city)	750.00	750.00	6.40	150.81	-599.19	79.89 %
01-500-530007	Court-time Pay (court)	1,500.00	1,500.00	114.60	718.89	-781.11	52.07 %
01-500-530008	Court - Fta (city)	1,000.00	1,000.00	64.00	366.80	-633.20	63.32 %
01-500-530009	Court Security	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
01-500-530010	Contract Court Fees Westover	36,000.00	36,000.00	0.00	24,000.00	-12,000.00	33.33 %
01-500-530012	Expansions	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
01-500-550000	Hc Apartment Payments	135,000.00	135,000.00	0.00	-1,368,157.50	-1,503,157.50	1,113.45 %
01-500-555000	Ad Valorem Tax	1,208,595.00	1,208,595.00	38,621.60	3,411,208.03	2,202,613.03	282.25 %
01-500-560000	Gas Well Royalties	0.00	0.00	18,008.74	306,919.58	306,919.58	0.00 %
01-500-565001	Misc Revenue	5,000.00	5,000.00	1,505.00	54,837.23	49,837.23	1,096.74 %
01-500-565003	Accident Reports	500.00	500.00	0.50	1,117.47	617.47	223.49 %
01-500-565004	Pet Registration	100.00	100.00	0.00	20.00	-80.00	80.00 %
01-500-565005	Court Technology	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
01-500-565008	Admin Reimbursement	900.00	900.00	0.00	0.00	-900.00	100.00 %
	Revenue Total:	4,204,427.00	4,204,427.00	323,856.05	4,404,854.94	200,427.94	4.77 %

My Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

Expense	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
01-600-610001 SALARIES	244,250.00	244,250.00	20,846.48	191,120.30	53,129.70	21.75 %
01-600-610002 TMRS RETIREMENT	30,717.00	30,717.00	2,601.62	23,957.45	6,759.55	22.01 %
01-600-610003 WORKERS' COMPENSATION	620.00	620.00	0.00	500.00	120.00	19.35 %
01-600-610004 Unemployment Comp	432.00	432.00	0.00	408.39	23.61	5.47 %
01-600-610005 Group Health Insurance	36,000.00	36,000.00	3,656.68	35,196.70	803.30	2.23 %
01-600-610006 MEDICARE	3,566.00	3,566.00	303.13	2,790.23	775.77	21.75 %
01-600-610009 Cell Phone Allowance	1,680.00	1,680.00	175.00	1,575.00	105.00	6.25 %
01-600-610013 TUITION REIMBURSEMENT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
01-600-610014 WRA Salary Offset	-20,000.00	-20,000.00	0.00	0.00	-20,000.00	100.00 %
01-600-610025 Retirement Stipend	0.00	0.00	1,200.00	3,600.00	-3,600.00	0.00 %
01-600-615001 OFFICE SUPPLIES	6,000.00	6,000.00	0.00	3,112.40	2,887.60	48.13 %
01-600-615003 PRINTING	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
01-600-615004 POSTAGE	2,500.00	2,500.00	0.00	3,021.75	-521.75	-20.87 %
01-600-615005 Election Expenses	5,000.00	5,000.00	0.00	3,320.00	1,680.00	33.60 %
01-600-620001 TRAINING	8,000.00	8,000.00	0.00	4,411.73	3,588.27	44.85 %
01-600-620002 DUES & MEMBERSHIPS	3,000.00	3,000.00	0.00	2,005.00	995.00	33.17 %
01-600-620003 Notices & Publications	3,000.00	3,000.00	0.00	2,162.85	837.15	27.91 %
01-600-620005 Community Activities	2,500.00	2,500.00	0.00	739.00	1,761.00	70.44 %
01-600-625002 Equipment & Repair	1,000.00	1,000.00	0.00	335.40	664.60	66.46 %
01-600-625004 Equipment Maintenance	1,000.00	1,000.00	423.60	3,541.75	-2,541.75	-254.18 %
01-600-630002 Legal & Professional	46,000.00	46,000.00	7,308.08	46,854.94	-854.94	-1.86 %
01-600-630005 Audit Expense	48,000.00	48,000.00	6,000.00	27,099.32	20,900.68	43.54 %
01-600-630006 Inspection Expense	102,500.00	102,500.00	5,365.71	68,084.36	34,415.64	33.58 %
01-600-630011 Emergency Management	4,000.00	4,000.00	0.00	613.88	3,386.12	84.65 %
01-600-635001 Miscellaneous Expense	14,000.00	14,000.00	0.00	37,584.82	-23,584.82	-168.46 %
01-600-635002 Mayor/Council Expense	7,500.00	7,500.00	0.00	3,366.55	4,133.45	55.11 %
01-600-635007 Employee Bonds	480.00	480.00	0.00	480.00	0.00	0.00 %
01-600-635017 FW Transportation Authority	650.00	650.00	0.00	0.00	650.00	100.00 %
01-600-635018 Enviromental Cleanup	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
01-600-635019 Sales Tax to WRA	326,166.00	326,166.00	0.00	0.00	326,166.00	100.00 %
01-600-635021 WS 380 Agreement Payment	337,500.00	337,500.00	27,152.60	238,198.47	99,301.53	29.42 %
01-600-650003 Equipment Rental	7,000.00	7,000.00	520.77	4,748.28	2,251.72	32.17 %
01-600-660004 Thrid Party Provider	24,000.00	24,000.00	6,050.46	64,948.29	-40,948.29	-170.62 %
01-600-660005 Maintenance Contracts	30,000.00	30,000.00	0.00	5,761.24	24,238.76	80.80 %
01-600-660006 Equip/Software Purchase/Maint	10,000.00	10,000.00	2,209.52	20,774.03	-10,774.03	-107.74 %
01-601-615005 Electric - General	36,000.00	36,000.00	2,511.14	19,124.40	16,875.60	46.88 %
01-601-615006 Water - General	8,000.00	8,000.00	0.00	3,404.05	4,595.95	57.45 %
01-601-615007 Gas - General	4,000.00	4,000.00	117.71	4,817.83	-817.83	-20.45 %
01-601-615008 Telephone - General	10,200.00	10,200.00	0.00	12,815.66	-2,615.66	-25.64 %
01-601-615026 STREET LIGHTING	44,500.00	44,500.00	2,334.15	11,150.74	33,349.26	74.94 %
01-601-625014 Building Maintenance	80,000.00	80,000.00	5,622.00	25,093.75	54,906.25	68.63 %
01-601-630008 Janitorial Service	19,000.00	19,000.00	1,510.00	12,080.00	6,920.00	36.42 %
01-601-635001 Miscellaneous Expense	1,000.00	1,000.00	0.00	547.36	452.64	45.26 %
01-601-645001 Error/Omission Insurance	4,000.00	4,000.00	0.00	5,508.58	-1,508.58	-37.71 %
01-601-645002 General Liability Ins	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
01-601-645003 Vehicle Insurance	10,000.00	10,000.00	0.00	9,366.84	633.16	6.33 %
01-601-645004 Real/Pers Prop Ins	10,000.00	10,000.00	0.00	11,474.82	-1,474.82	-14.75 %
01-601-645005 MOBILE EQUIPMENT INS	800.00	800.00	0.00	4,271.82	-3,471.82	-433.98 %
01-601-660004 Thrid Party Provider	39,500.00	39,500.00	0.00	0.00	39,500.00	100.00 %
01-601-660006 Equip/Software Purchase/Maint	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
01-603-610001 SALARIES	1,005,110.00	1,005,110.00	53,980.85	530,171.70	474,938.30	47.25 %
01-603-610002 TMRS RETIREMENT	143,813.00	143,813.00	7,247.35	72,009.25	71,803.75	49.93 %
01-603-610003 WORKERS' COMPENSATION	24,556.00	24,556.00	0.00	21,877.60	2,678.40	10.91 %
01-603-610004 Unemployment Comp	2,448.00	2,448.00	0.00	1,488.04	959.96	39.21 %
01-603-610005 Group Health Insurance	204,000.00	204,000.00	7,812.88	76,306.65	127,693.35	62.59 %
01-603-610006 MEDICARE	16,757.00	16,757.00	809.95	8,025.29	8,731.71	52.11 %
01-603-610007 FICA - Social Security	0.00	0.00	0.00	52.57	-52.57	0.00 %

My Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Remaining
01-603-610008	Overtime Pay	43,479.00	43,479.00	1,434.89	20,649.11	22,829.89	52.51 %
01-603-610009	Cell Phone Allowance	6,000.00	6,000.00	430.00	3,870.00	2,130.00	35.50 %
01-603-610010	Car Allowance	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
01-603-610011	Certification Pay	66,300.00	66,300.00	2,492.34	24,332.46	41,967.54	63.30 %
01-603-610015	Step Program	0.00	0.00	0.00	1,078.52	-1,078.52	0.00 %
01-603-610040	Holiday Pay	28,795.00	28,795.00	0.00	0.00	28,795.00	100.00 %
01-603-615001	Office Supplies	5,000.00	5,000.00	0.00	2,455.30	2,544.70	50.89 %
01-603-615002	Supplies	1,000.00	1,000.00	0.00	2,028.83	-1,028.83	-102.88 %
01-603-615003	Printing	850.00	850.00	0.00	121.10	728.90	85.75 %
01-603-615004	Postage	600.00	600.00	0.00	285.62	314.38	52.40 %
01-603-620001	TRAINING	25,000.00	25,000.00	0.00	11,407.83	13,592.17	54.37 %
01-603-620002	Dues & Memberships	3,000.00	3,000.00	0.00	2,479.00	521.00	17.37 %
01-603-620003	Notices & Publications	150.00	150.00	0.00	159.00	-9.00	-6.00 %
01-603-625002	Equipment & Repair	30,000.00	30,000.00	0.00	28,616.77	1,383.23	4.61 %
01-603-625006	Maintenance Contracts	1,300.00	1,300.00	0.00	0.00	1,300.00	100.00 %
01-603-625008	Maint Radio/Radar	3,500.00	3,500.00	3,129.00	6,543.91	-3,043.91	-86.97 %
01-603-625009	Jail Maint & Communication	7,500.00	7,500.00	0.00	7,478.21	21.79	0.29 %
01-603-630002	Legal & Professional	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
01-603-635009	Jail Food	1,500.00	1,500.00	0.00	213.02	1,286.98	85.80 %
01-603-635010	Lab Charges	24,000.00	24,000.00	0.00	10,594.50	13,405.50	55.86 %
01-603-635011	Animal Control	5,500.00	5,500.00	0.00	5,000.00	500.00	9.09 %
01-603-635029	Contract Services	25,000.00	25,000.00	11,891.67	98,133.36	-73,133.36	-292.53 %
01-603-640001	Gasoline	54,000.00	54,000.00	0.00	18,186.07	35,813.93	66.32 %
01-603-640002	Vehicle/Equip Maint	18,000.00	18,000.00	100.00	14,477.34	3,522.66	19.57 %
01-603-645007	Law Enforcement Liability	14,000.00	14,000.00	0.00	12,405.82	1,594.18	11.39 %
01-603-660004	Thrid Party Provider	33,000.00	33,000.00	3,138.35	36,649.70	-3,649.70	-11.06 %
01-603-660006	Equip/Software Purchase/Maint	35,000.00	35,000.00	0.00	103,006.22	-68,006.22	-194.30 %
01-604-610001	SALARIES	54,075.00	54,075.00	5,007.70	43,203.17	10,871.83	20.11 %
01-604-610002	TMRS RETIREMENT	6,806.00	6,806.00	619.24	5,282.93	1,523.07	22.38 %
01-604-610003	WORKERS' COMPENSATION	137.00	137.00	0.00	120.00	17.00	12.41 %
01-604-610004	Unemployment Comp	144.00	144.00	0.00	175.62	-31.62	-21.96 %
01-604-610005	Group Health Insurance	12,000.00	12,000.00	132.46	3,790.42	8,209.58	68.41 %
01-604-610006	MEDICARE	790.00	790.00	73.12	606.57	183.43	23.22 %
01-604-610009	Cell Phone Allowance	420.00	420.00	35.00	280.00	140.00	33.33 %
01-604-615001	OFFICE SUPPLIES	1,000.00	1,000.00	0.00	452.15	547.85	54.79 %
01-604-615003	PRINTING	500.00	500.00	0.00	0.00	500.00	100.00 %
01-604-615004	POSTAGE	800.00	800.00	0.00	932.72	-132.72	-16.59 %
01-604-620001	TRAINING	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
01-604-620002	DUES & MEMBERSHIPS	600.00	600.00	0.00	0.00	600.00	100.00 %
01-604-620004	Judge Seminar Expense	600.00	600.00	0.00	0.00	600.00	100.00 %
01-604-625013	Office Equipment	500.00	500.00	0.00	0.00	500.00	100.00 %
01-604-630009	Judge	16,000.00	16,000.00	3,866.68	17,400.06	-1,400.06	-8.75 %
01-604-630010	Magistrate & Juror Fee	7,200.00	7,200.00	0.00	0.00	7,200.00	100.00 %
01-604-630011	Prosecutor	20,000.00	20,000.00	3,000.00	13,500.00	6,500.00	32.50 %
01-604-630012	Translator	2,400.00	2,400.00	170.00	1,483.44	916.56	38.19 %
01-604-650002	Court Security	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
01-604-660004	Thrid Party Provider	19,000.00	19,000.00	2,058.01	17,842.42	1,157.58	6.09 %
01-604-660005	Maintenance Contracts	22,000.00	22,000.00	0.00	3,042.80	18,957.20	86.17 %
01-604-660006	Equip/Software Purchase/Maint	5,000.00	5,000.00	0.00	15,658.06	-10,658.06	-213.16 %
01-605-635102	CITY OF FT WORTH PYMNT	372,415.00	372,415.00	28,410.25	255,692.25	116,722.75	31.34 %
01-606-610003	WORKERS' COMPENSATION	0.00	0.00	0.00	1,000.00	-1,000.00	0.00 %
01-608-620002	DUES & MEMBERSHIPS - LIBRARY	500.00	500.00	0.00	165.68	334.32	66.86 %
01-608-620006	FW Library Card Reimbursement	500.00	500.00	0.00	50.00	450.00	90.00 %
	Expense Total:	3,983,606.00	3,983,606.00	231,748.39	2,420,749.06	1,562,856.94	39.23 %
	Fund: 01 - GENERAL FUND Surplus (Deficit):	220,821.00	220,821.00	92,107.66	1,984,105.88	1,763,284.88	-798.51 %
	Fund: 02 - WATER FUND						
	Revenue						
02-500-525011	Interest Earned	1,000.00	1,000.00	616.26	4,169.69	3,169.69	416.97 %

My Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	(Unfavorable)	Remaining
02-500-565012	Misc Revenue	500.00	500.00	50.00	16,283.13	15,783.13	3,256.63 %
02-500-565038	Return Check Charge	100.00	100.00	0.00	30.00	-70.00	70.00 %
02-500-565050	Water Turn On Fees	4,500.00	4,500.00	545.00	4,215.00	-285.00	6.33 %
02-500-565051	Late Fees	12,500.00	12,500.00	1,124.14	10,294.40	-2,205.60	17.64 %
02-500-565052	Water/sewer Setup Fees	48,000.00	48,000.00	4,185.38	30,466.92	-17,533.08	36.53 %
02-500-565055	Water Revenue	711,000.00	711,000.00	57,071.60	474,688.19	-236,311.81	33.24 %
02-500-565056	Sewer Revenue	605,000.00	605,000.00	45,399.78	430,372.10	-174,627.90	28.86 %
02-500-565057	Sanitation Revenue	156,000.00	156,000.00	14,531.62	129,922.92	-26,077.08	16.72 %
02-500-565059	Storm Sewer Fees	174,000.00	174,000.00	14,465.84	129,600.56	-44,399.44	25.52 %
	Revenue Total:	1,712,600.00	1,712,600.00	137,989.62	1,230,042.91	-482,557.09	28.18 %
Expense							
02-620-610001	SALARIES	142,224.00	142,224.00	9,919.32	104,846.52	37,377.48	26.28 %
02-620-610002	TMRS RETIREMENT	18,481.00	18,481.00	1,414.73	14,857.59	3,623.41	19.61 %
02-620-610003	WORKERS' COMPENSATION	3,174.00	3,174.00	0.00	3,000.00	174.00	5.48 %
02-620-610004	Unemployment Comp	432.00	432.00	28.96	642.79	-210.79	-48.79 %
02-620-610005	Group Health Insurance	36,000.00	36,000.00	2,075.80	25,439.81	10,560.19	29.33 %
02-620-610006	MEDICARE - WATER	2,146.00	2,146.00	152.42	1,618.76	527.24	24.57 %
02-620-610008	Overtime Pay	4,905.00	4,905.00	1,356.68	10,983.56	-6,078.56	-123.93 %
02-620-610009	Cell Phone Allowance	840.00	840.00	70.00	700.00	140.00	16.67 %
02-620-610012	Contract Services	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
02-620-610013	Holiday Pay	180.00	180.00	0.00	0.00	180.00	100.00 %
02-620-615001	OFFICE SUPPLIES	5,000.00	5,000.00	74.98	2,639.45	2,360.55	47.21 %
02-620-615002	SUPPLIES	45,000.00	45,000.00	0.00	30,300.13	14,699.87	32.67 %
02-620-615003	PRINTING	1,000.00	1,000.00	349.58	349.58	650.42	65.04 %
02-620-615004	POSTAGE	4,300.00	4,300.00	0.00	3,211.74	1,088.26	25.31 %
02-620-615005	Electric	3,000.00	3,000.00	182.82	1,481.11	1,518.89	50.63 %
02-620-615006	Water	700.00	700.00	0.00	0.00	700.00	100.00 %
02-620-615009	Cable/Internet	3,000.00	3,000.00	0.00	1,513.36	1,486.64	49.55 %
02-620-620001	Training	8,000.00	8,000.00	0.00	4,253.49	3,746.51	46.83 %
02-620-620002	Dues & Memberships	3,500.00	3,500.00	0.00	3,576.05	-76.05	-2.17 %
02-620-625001	Equipment	10,000.00	10,000.00	56,540.00	56,540.00	-46,540.00	-465.40 %
02-620-625004	Equipment Maintenance	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
02-620-625014	Building Maintenance	5,000.00	5,000.00	0.00	5,556.89	-556.89	-11.14 %
02-620-625021	CONTINGENCY FUND	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
02-620-630005	Audit Expense	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
02-620-635001	Miscellaneous Expense	13,000.00	13,000.00	1,499.48	19,689.31	-6,689.31	-51.46 %
02-620-635008	Uniform Expense	8,000.00	8,000.00	0.00	4,480.53	3,519.47	43.99 %
02-620-635015	ADMIN REIMBURSEMENT TO GF	130,401.00	130,401.00	0.00	0.00	130,401.00	100.00 %
02-620-635108	FRANCHISE EXPENSE	70,950.00	70,950.00	642.26	5,072.09	65,877.91	92.85 %
02-620-635121	SANITATION PAYMENTS	132,000.00	132,000.00	12,202.91	96,413.31	35,586.69	26.96 %
02-620-635125	SEWER PAYMENTS	324,000.00	324,000.00	24,672.91	388,868.01	-64,868.01	-20.02 %
02-620-635126	Water Purchases	300,000.00	300,000.00	67,759.94	226,777.89	73,222.11	24.41 %
02-620-635127	Water Sample Testing	9,000.00	9,000.00	0.00	5,216.46	3,783.54	42.04 %
02-620-640000	Gas	1,000.00	1,000.00	66.80	891.46	108.54	10.85 %
02-620-640001	Gasoline	5,400.00	5,400.00	0.00	2,237.27	3,162.73	58.57 %
02-620-640002	Vehicle/Equip Maint	3,000.00	3,000.00	0.00	746.73	2,253.27	75.11 %
02-620-650000	CAPITAL OUTLAY	30,000.00	30,000.00	0.00	20,394.00	9,606.00	32.02 %
02-620-650003	Equipment Rental	1,500.00	1,500.00	0.00	2,088.29	-588.29	-39.22 %
02-620-655021	BOND PAYMENTS	25,382.00	25,382.00	0.00	0.00	25,382.00	100.00 %
02-620-660004	Thrid Party Provider	15,000.00	15,000.00	892.02	11,024.25	3,975.75	26.51 %
02-620-660005	Maintenance Contracts	20,000.00	20,000.00	0.00	13,769.10	6,230.90	31.15 %
02-620-660006	Equip/Software Purchase/Maint	5,500.00	5,500.00	0.00	21,110.12	-15,610.12	-283.82 %
02-621-610001	SALARIES	42,457.00	42,457.00	3,542.40	5,313.60	37,143.40	87.48 %
02-621-610002	TMRS RETIREMENT	5,770.00	5,770.00	476.01	693.51	5,076.49	87.98 %
02-621-610003	WORKERS' COMPENSATION	1,474.00	1,474.00	0.00	1,000.00	474.00	32.16 %
02-621-610005	Group Health Insurance	12,000.00	12,000.00	831.22	1,246.83	10,753.17	89.61 %
02-621-610006	MEDICARE	670.00	670.00	56.20	81.88	588.12	87.78 %
02-621-610007	FICA	144.00	144.00	0.00	0.00	144.00	100.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
02-621-610008	Overtime Pay	3,321.00	3,321.00	298.89	298.89	3,022.11	91.00 %
02-621-610009	Cell Phone Allowance	420.00	420.00	35.00	35.00	385.00	91.67 %
02-621-610013	Holiday Pay	399.00	399.00	0.00	0.00	399.00	100.00 %
02-621-625001	Equipment	10,000.00	10,000.00	0.00	3,000.00	7,000.00	70.00 %
02-621-625006	Maintenance Contracts	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
02-621-630001	Engineering Fees	25,000.00	25,000.00	0.00	33,522.05	-8,522.05	-34.09 %
02-621-635015	Admin Reimbursements	18,200.00	18,200.00	0.00	0.00	18,200.00	100.00 %
02-621-640001	Gasoline	1,000.00	1,000.00	0.00	1,570.00	-570.00	-57.00 %
02-621-640002	Vehicle/Equip Maint	2,500.00	2,500.00	0.00	25.50	2,474.50	98.98 %
02-621-650013	CAPITAL IMPROVEMENTS	65,000.00	65,000.00	21,500.00	21,500.00	43,500.00	66.92 %
	Expense Total:	1,616,870.00	1,616,870.00	206,641.33	1,158,576.91	458,293.09	28.34 %
	Fund: 02 - WATER FUND Surplus (Deficit):	95,730.00	95,730.00	-68,651.71	71,466.00	-24,264.00	25.35 %
Fund: 03 - CRIME CONTROL							
Revenue							
03-500-520010	Crime Control Sales Tax	652,333.00	652,333.00	65,430.33	556,572.48	-95,760.52	14.68 %
03-500-525003	Texpool Interest	0.00	0.00	0.00	2.29	2.29	0.00 %
	Revenue Total:	652,333.00	652,333.00	65,430.33	556,574.77	-95,758.23	14.68 %
Expense							
03-630-610001	SALARIES	297,980.00	297,980.00	19,448.72	184,421.55	113,558.45	38.11 %
03-630-610002	TMRS RETIREMENT	45,601.00	45,601.00	2,819.29	24,942.60	20,658.40	45.30 %
03-630-610003	WORKERS' COMPENSATION	10,223.00	10,223.00	0.00	10,000.00	223.00	2.18 %
03-630-610004	Unemployment Comp	720.00	720.00	0.00	694.08	25.92	3.60 %
03-630-610005	Group Health Insurance	60,000.00	60,000.00	2,517.36	26,861.75	33,138.25	55.23 %
03-630-610006	MEDICARE	5,294.00	5,294.00	327.46	2,936.78	2,357.22	44.53 %
03-630-610008	OVERTIME (CCPD)	17,191.00	17,191.00	2,215.83	8,611.93	8,579.07	49.90 %
03-630-610009	Cell Phone Allowance	2,220.00	2,220.00	150.00	1,315.00	905.00	40.77 %
03-630-610011	Certification Pay	35,700.00	35,700.00	1,153.86	11,777.12	23,922.88	67.01 %
03-630-610040	Holiday Pay	12,007.00	12,007.00	0.00	0.00	12,007.00	100.00 %
03-630-625046	Technology Replacement	5,400.00	5,400.00	0.00	4,915.00	485.00	8.98 %
03-630-625049	Police Units/camera System	63,000.00	63,000.00	41,766.75	71,210.05	-8,210.05	-13.03 %
03-630-630014	ADMIN SERVICES	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
03-630-635008	Uniforms	7,000.00	7,000.00	0.00	4,683.39	2,316.61	33.09 %
03-630-635103	COMMUNITY RELATIONS	13,000.00	13,000.00	0.00	14,666.95	-1,666.95	-12.82 %
03-630-635123	SERVICE FEES (DATA CARD)	6,000.00	6,000.00	0.00	4,443.08	1,556.92	25.95 %
03-630-660004	Thrid Party Provider	7,400.00	7,400.00	892.02	8,403.50	-1,003.50	-13.56 %
03-630-660005	Maintenance Contracts	61,500.00	61,500.00	520.77	65,215.37	-3,715.37	-6.04 %
	Expense Total:	665,236.00	665,236.00	71,812.06	445,098.15	220,137.85	33.09 %
	Fund: 03 - CRIME CONTROL Surplus (Deficit):	-12,903.00	-12,903.00	-6,381.73	111,476.62	124,379.62	963.96 %
Fund: 04 - CAPITAL PROJECTS							
Revenue							
04-500-525004	Texpool Interest	300.00	300.00	1,042.77	5,971.06	5,671.06	1,990.35 %
04-500-565012	Alleyway Reimbursements	50,000.00	50,000.00	0.00	0.00	-50,000.00	100.00 %
04-500-565024	STREET MAINT CAPITAL REPAIR	71,000.00	71,000.00	0.00	0.00	-71,000.00	100.00 %
04-500-565052	CIP STORM WATER FEES	65,000.00	65,000.00	0.00	0.00	-65,000.00	100.00 %
	Revenue Total:	186,300.00	186,300.00	1,042.77	5,971.06	-180,328.94	96.79 %
Expense							
04-640-630001	Engineering Fees	60,000.00	60,000.00	0.00	0.00	60,000.00	100.00 %
04-640-650024	TAP PROJ--TRAIL SYSTEM	0.00	0.00	0.00	48,045.95	-48,045.95	0.00 %
04-640-650038	Pollard Meter Boxes	65,000.00	65,000.00	0.00	50,715.00	14,285.00	21.98 %
	Expense Total:	125,000.00	125,000.00	0.00	98,760.95	26,239.05	20.99 %
	Fund: 04 - CAPITAL PROJECTS Surplus (Deficit):	61,300.00	61,300.00	1,042.77	-92,789.89	-154,089.89	251.37 %
Fund: 05 - DEBT SERVICING							
Revenue							
05-500-525003	Texpool Interest	1,000.00	1,000.00	2,325.11	17,765.90	16,765.90	1,776.59 %
05-500-555000	Ad Valorem Tax	760,000.00	760,000.00	0.00	0.00	-760,000.00	100.00 %
05-500-565120	WATER FUND PAYMENTS	25,382.00	25,382.00	0.00	0.00	-25,382.00	100.00 %

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05-500-565125	HCGC PAYMENTS	109,715.00	109,715.00	0.00	0.00	-109,715.00	100.00 %
	Revenue Total:	896,097.00	896,097.00	2,325.11	17,765.90	-878,331.10	98.02 %
	Expense						
05-650-655001	Principal	774,568.00	774,568.00	0.00	16,292.85	758,275.15	97.90 %
05-650-655002	Interest	119,567.00	119,567.00	0.00	103,275.00	16,292.00	13.63 %
05-650-655003	Bank Fees	1,500.00	1,500.00	750.00	3,500.00	-2,000.00	-133.33 %
	Expense Total:	895,635.00	895,635.00	750.00	123,067.85	772,567.15	86.26 %
	Fund: 05 - DEBT SERVICING Surplus (Deficit):	462.00	462.00	1,575.11	-105,301.95	-105,763.95	22,892.63 %
	Fund: 06 - STREET FUND						
	Revenue						
06-500-520005	Street Maintenance Sales Tax	326,166.00	326,166.00	32,715.17	278,286.25	-47,879.75	14.68 %
	Revenue Total:	326,166.00	326,166.00	32,715.17	278,286.25	-47,879.75	14.68 %
	Expense						
06-606-610001	SALARIES	74,580.00	74,580.00	5,483.08	52,637.57	21,942.43	29.42 %
06-606-610002	TMRS RETIREMENT	9,420.00	9,420.00	681.92	6,541.27	2,878.73	30.56 %
06-606-610003	WORKERS' COMPENSATION	2,403.00	2,403.00	0.00	0.00	2,403.00	100.00 %
06-606-610004	Unemployment Comp	144.00	144.00	0.00	143.99	0.01	0.01 %
06-606-610005	Group Health Insurance	12,000.00	12,000.00	933.08	8,864.26	3,135.74	26.13 %
06-606-610006	MEDICARE	1,094.00	1,094.00	65.71	631.69	462.31	42.26 %
06-606-610009	Cell Phone Allowance	840.00	840.00	70.00	630.00	210.00	25.00 %
06-606-615002	Supplies	2,500.00	2,500.00	0.00	1,269.06	1,230.94	49.24 %
06-606-625026	Equipment Purchase	5,000.00	5,000.00	0.00	7,083.12	-2,083.12	-41.66 %
06-606-635012	Street Signs	15,000.00	15,000.00	0.00	6,082.10	8,917.90	59.45 %
06-606-635013	Street Maintenance	10,000.00	10,000.00	0.00	19,396.17	-9,396.17	-93.96 %
06-606-635014	Trnsf To Capital St. Repairs	71,000.00	71,000.00	0.00	0.00	71,000.00	100.00 %
06-606-635015	Admin Reimbursements	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
06-606-640001	Gasoline-maint/admin	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
06-606-640002	Vehicle/Equip Maint	5,000.00	5,000.00	0.00	464.75	4,535.25	90.71 %
	Expense Total:	221,981.00	221,981.00	7,233.79	103,743.98	118,237.02	53.26 %
	Fund: 06 - STREET FUND Surplus (Deficit):	104,185.00	104,185.00	25,481.38	174,542.27	70,357.27	-67.53 %
	Fund: 08 - WRA FUND						
	Revenue						
08-500-520010	Wra Sales Tax	326,166.00	326,166.00	32,715.16	278,286.23	-47,879.77	14.68 %
08-500-525011	Interest Earned	1,000.00	1,000.00	1,481.06	15,024.43	14,024.43	1,502.44 %
08-500-565001	Misc Revenue	0.00	0.00	14,000.00	14,250.88	14,250.88	0.00 %
	Revenue Total:	327,166.00	327,166.00	48,196.22	307,561.54	-19,604.46	5.99 %
	Expense						
08-607-610001	SALARIES	64,079.00	64,079.00	3,757.50	35,111.25	28,967.75	45.21 %
08-607-610002	TMRS RETIREMENT	6,431.00	6,431.00	507.16	5,568.84	862.16	13.41 %
08-607-610003	WORKERS' COMPENSATION	2,162.00	2,162.00	0.00	1,000.00	1,162.00	53.75 %
08-607-610004	Unemployment Comp	288.00	288.00	0.00	144.00	144.00	50.00 %
08-607-610005	GROUP HEALTH INSURANCE	12,000.00	12,000.00	809.46	7,689.87	4,310.13	35.92 %
08-607-610006	MEDICARE	984.00	984.00	59.89	657.55	326.45	33.18 %
08-607-610008	Overtime Pay	3,374.00	3,374.00	337.50	9,922.51	-6,548.51	-194.09 %
08-607-610009	Cell Phone Allowance	420.00	420.00	35.00	315.00	105.00	25.00 %
08-607-610040	Holiday Pay	810.00	810.00	0.00	0.00	810.00	100.00 %
08-607-625001	EQUIPMENT	2,000.00	2,000.00	0.00	639.20	1,360.80	68.04 %
08-607-625004	Equipment Maintenance	500.00	500.00	0.00	0.00	500.00	100.00 %
08-607-625007	Small Tools	500.00	500.00	0.00	0.00	500.00	100.00 %
08-607-625015	City Parks	0.00	0.00	5,150.00	28,960.47	-28,960.47	0.00 %
08-607-630017	City Landscape Maintenance	60,000.00	60,000.00	0.00	38,900.00	21,100.00	35.17 %
08-607-630018	Storage space; equipment/records	26,000.00	26,000.00	0.00	0.00	26,000.00	100.00 %
08-607-640001	GASOLINE	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
08-607-640002	Vehicle/Equip Maint	500.00	500.00	0.00	0.00	500.00	100.00 %
08-607-650003	Equipment Rental	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
08-680-610001	SALARIES	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %

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08-680-630002	Legal & Professional	50,000.00	50,000.00	4,558.00	57,137.73	-7,137.73	-14.28 %
08-680-630005	Audit Expense	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
08-680-635001	Miscellaneous Expense	30,000.00	30,000.00	0.00	440.64	29,559.36	98.53 %
	Expense Total:	291,048.00	291,048.00	15,214.51	186,487.06	104,560.94	35.93 %
	Fund: 08 - WRA FUND Surplus (Deficit):	36,118.00	36,118.00	32,981.71	121,074.48	84,956.48	-235.22 %
Fund: 09 - HAWKS CREEK GOLF COURSE							
Revenue							
09-500-520000	Sales Tax	29,453.00	29,453.00	0.00	0.00	-29,453.00	100.00 %
09-500-520007	Mixed Bev Tax Gross 8.25%	9,908.00	9,908.00	0.00	0.00	-9,908.00	100.00 %
09-500-565001	Misc Revenue	1,000.00	1,000.00	0.00	689.25	-310.75	31.08 %
09-500-565060	Green Fees	1,440,000.00	1,440,000.00	0.00	1,019,893.50	-420,106.50	29.17 %
09-500-565065	Food	69,000.00	69,000.00	0.00	42,682.93	-26,317.07	38.14 %
09-500-565066	Wine	100.00	100.00	0.00	189.38	89.38	189.38 %
09-500-565067	Liquor	29,500.00	29,500.00	0.00	35,298.46	5,798.46	119.66 %
09-500-565068	Beer	90,500.00	90,500.00	0.00	81,896.81	-8,603.19	9.51 %
09-500-565069	Beverage	34,000.00	34,000.00	0.00	21,110.36	-12,889.64	37.91 %
09-500-565070	Tips Earned	12,500.00	12,500.00	0.00	21,731.49	9,231.49	173.85 %
09-500-565071	Members Account	0.00	0.00	0.00	-18,292.74	-18,292.74	0.00 %
09-500-565075	Cart Rental	42,000.00	42,000.00	0.00	11,456.94	-30,543.06	72.72 %
09-500-565076	Contract Lessons	5,000.00	5,000.00	0.00	3,964.00	-1,036.00	20.72 %
09-500-565077	Club Rental	5,000.00	5,000.00	0.00	3,312.89	-1,687.11	33.74 %
09-500-565078	Gratuity/lessons	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
09-500-565079	Range Balls	92,000.00	92,000.00	0.00	57,756.56	-34,243.44	37.22 %
09-500-565080	Merchandise	120,000.00	120,000.00	0.00	99,990.36	-20,009.64	16.67 %
09-500-565081	Handicap & Association	3,500.00	3,500.00	0.00	2,065.00	-1,435.00	41.00 %
	Revenue Total:	1,984,461.00	1,984,461.00	0.00	1,383,745.19	-600,715.81	30.27 %
Expense							
09-670-610001	SALARIES	75,642.00	75,642.00	6,687.05	60,725.32	14,916.68	19.72 %
09-670-610002	TMRS RETIREMENT	7,956.00	7,956.00	922.36	7,184.21	771.79	9.70 %
09-670-610003	WORKERS' COMPENSATION	2,581.00	2,581.00	0.00	1,500.00	1,081.00	41.88 %
09-670-610004	Unemployment Comp	559.00	559.00	83.27	834.21	-275.21	-49.23 %
09-670-610005	Group Health Insurance	24,000.00	24,000.00	1,818.58	15,339.85	8,660.15	36.08 %
09-670-610006	MEDICARE	1,170.00	1,170.00	175.55	1,253.41	-83.41	-7.13 %
09-670-610007	FICA - Social Security	1,052.00	1,052.00	322.63	1,928.36	-876.36	-83.30 %
09-670-610008	Overtime Pay	2,116.00	2,116.00	198.75	498.75	1,617.25	76.43 %
09-670-610009	Cell Phone Allowance	420.00	420.00	35.00	315.00	105.00	25.00 %
09-670-610030	TIPS EARNED	12,500.00	12,500.00	5,185.65	25,361.13	-12,861.13	-102.89 %
09-670-610040	Holiday Pay	2,482.00	2,482.00	0.00	253.31	2,228.69	89.79 %
09-670-615002	Supplies	7,000.00	7,000.00	0.00	7,441.62	-441.62	-6.31 %
09-670-615021	Wine	250.00	250.00	0.00	73.56	176.44	70.58 %
09-670-615022	Bar Supplies	400.00	400.00	0.00	63.00	337.00	84.25 %
09-670-615023	Beer	37,000.00	37,000.00	0.00	28,599.70	8,400.30	22.70 %
09-670-615024	Beverages	18,000.00	18,000.00	0.00	11,798.80	6,201.20	34.45 %
09-670-615025	Food	43,000.00	43,000.00	0.00	21,927.90	21,072.10	49.00 %
09-670-615026	Liquor	9,000.00	9,000.00	0.00	11,308.19	-2,308.19	-25.65 %
09-670-625000	NEW EQUIPMENT	5,000.00	5,000.00	0.00	4,971.61	28.39	0.57 %
09-670-625003	Equipment Lease	3,800.00	3,800.00	0.00	41,579.89	-37,779.89	-994.21 %
09-670-625004	Equipment Maintenance	500.00	500.00	0.00	2,020.00	-1,520.00	-304.00 %
09-670-625020	Equipment Repair	1,200.00	1,200.00	0.00	959.00	241.00	20.08 %
09-670-625021	COMPUTER REPAIRS	500.00	500.00	0.00	38.87	461.13	92.23 %
09-670-635001	Miscellaneous Expense	500.00	500.00	0.00	1,031.00	-531.00	-106.20 %
09-670-635023	Sales & Use Tax	8,498.00	8,498.00	2,001.04	9,885.86	-1,387.86	-16.33 %
09-670-635024	MIXED BEVERAGE TAX	9,908.00	9,908.00	3,801.99	4,899.97	5,008.03	50.55 %
09-670-635025	Liquor Tax 6.7 % Gross Sales	8,047.00	8,047.00	0.00	0.00	8,047.00	100.00 %
09-670-635030	Waste Disposal	1,080.00	1,080.00	90.00	1,009.00	71.00	6.57 %
09-670-635040	Licenses & Permits	4,000.00	4,000.00	0.00	3,726.96	273.04	6.83 %
09-671-610001	SALARIES	236,593.00	236,593.00	10,240.16	130,451.26	106,141.74	44.86 %

My Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	(Unfavorable)	Remaining
09-671-610002	TMRS RETIREMENT	22,836.00	22,836.00	1,038.30	16,444.75	6,391.25	27.99 %
09-671-610003	WORKERS' COMPENSATION	7,598.00	7,598.00	0.00	6,000.00	1,598.00	21.03 %
09-671-610004	Unemployment Comp	1,296.00	1,296.00	24.92	619.27	676.73	52.22 %
09-671-610005	Group Health Insurance	32,100.00	32,100.00	1,940.02	23,232.01	8,867.99	27.63 %
09-671-610006	MEDICARE	3,443.00	3,443.00	158.54	1,944.17	1,498.83	43.53 %
09-671-610007	FICA - Social Security	3,385.00	3,385.00	0.00	3.22	3,381.78	99.90 %
09-671-610009	Cell Phone Allowance	840.00	840.00	35.00	595.00	245.00	29.17 %
09-671-610025	Retirement Stipend	3,600.00	3,600.00	1,200.00	3,600.00	0.00	0.00 %
09-671-610030	TIPS EARNED	0.00	0.00	0.00	385.50	-385.50	0.00 %
09-671-615002	SUPPLIES	6,000.00	6,000.00	0.00	2,244.13	3,755.87	62.60 %
09-671-615003	PRINTING	500.00	500.00	0.00	1,050.50	-550.50	-110.10 %
09-671-615004	POSTAGE	500.00	500.00	0.00	0.00	500.00	100.00 %
09-671-615005	Electric	20,000.00	20,000.00	5,425.85	47,950.41	-27,950.41	-139.75 %
09-671-615006	Water	6,000.00	6,000.00	0.00	8,252.20	-2,252.20	-37.54 %
09-671-615007	NATURAL GAS	3,100.00	3,100.00	0.00	2,533.35	566.65	18.28 %
09-671-615008	Telephone & Cable	9,000.00	9,000.00	0.00	3,046.48	5,953.52	66.15 %
09-671-615020	TOURNAMENT SUPPLIES	200.00	200.00	0.00	489.36	-289.36	-144.68 %
09-671-615030	MERCHANDISE	90,000.00	90,000.00	774.70	103,259.68	-13,259.68	-14.73 %
09-671-620001	TRAINING	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
09-671-620002	DUES & MEMBERSHIPS	5,000.00	5,000.00	0.00	5,509.00	-509.00	-10.18 %
09-671-625000	NEW EQUIPMNET	1,500.00	1,500.00	0.00	555.38	944.62	62.97 %
09-671-625004	CARTS R&M	5,000.00	5,000.00	0.00	3,597.11	1,402.89	28.06 %
09-671-625014	Building Maintenance	15,000.00	15,000.00	0.00	5,846.45	9,153.55	61.02 %
09-671-625021	COMPUTER REPAIRS	500.00	500.00	0.00	397.79	102.21	20.44 %
09-671-625025	RANGE BALLS/RENTAL CLUBS	6,000.00	6,000.00	0.00	7,115.85	-1,115.85	-18.60 %
09-671-625030	CART LEASE	53,600.00	53,600.00	0.00	35,296.80	18,303.20	34.15 %
09-671-630015	ADMINISTRATIVE SERVICES	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
09-671-635001	Miscellaneous Expense	2,500.00	2,500.00	0.00	494.70	2,005.30	80.21 %
09-671-635008	Uniform Expense	1,000.00	1,000.00	0.00	514.54	485.46	48.55 %
09-671-635023	Sales & Use Tax	20,955.00	20,955.00	0.00	0.00	20,955.00	100.00 %
09-671-635025	ADVERTISING	7,500.00	7,500.00	0.00	2,300.00	5,200.00	69.33 %
09-671-635031	Credit Card Fees	29,000.00	29,000.00	0.00	5,959.15	23,040.85	79.45 %
09-671-635040	Licenses & Permits	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
09-671-645001	Error/Omission Insurance	4,000.00	4,000.00	0.00	3,611.30	388.70	9.72 %
09-671-645002	General Liability Ins	700.00	700.00	0.00	1,897.28	-1,197.28	-171.04 %
09-671-645004	PROPERTY INSURANCE	4,600.00	4,600.00	0.00	11,474.82	-6,874.82	-149.45 %
09-671-645010	REAL PROPERTY	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
09-671-650010	CAPITAL IMPROVEMENTS	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
09-671-650011	CAPITAL REPAIR	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
09-671-660004	Thrid Party Provider	10,000.00	10,000.00	892.02	8,052.51	1,947.49	19.47 %
09-671-660006	Equip/Software Purchase/Maint	8,000.00	8,000.00	0.00	2,832.25	5,167.75	64.60 %
09-672-610001	SALARIES	346,972.00	346,972.00	30,423.22	284,730.73	62,241.27	17.94 %
09-672-610002	TMRS RETIREMENT	44,140.00	44,140.00	3,235.36	31,299.22	12,840.78	29.09 %
09-672-610003	WORKERS' COMPENSATION	11,719.00	11,719.00	0.00	9,000.00	2,719.00	23.20 %
09-672-610004	UMEMPLOYMENT COMP	1,296.00	1,296.00	99.21	1,839.47	-543.47	-41.93 %
09-672-610005	Group Health Insurance	96,000.00	96,000.00	5,651.86	56,394.29	39,605.71	41.26 %
09-672-610006	MEDICARE	5,310.00	5,310.00	459.73	4,222.26	1,087.74	20.48 %
09-672-610007	FICA - Social Security	795.00	795.00	384.46	2,852.19	-2,057.19	-258.77 %
09-672-610008	Overtime Pay	8,689.00	8,689.00	1,154.05	7,146.11	1,542.89	17.76 %
09-672-610009	Cell Phone Allowance	1,680.00	1,680.00	105.00	1,050.00	630.00	37.50 %
09-672-610011	Certification Pay	300.00	300.00	23.08	219.26	80.74	26.91 %
09-672-610012	Contract Services	3,500.00	3,500.00	0.00	17,547.00	-14,047.00	-401.34 %
09-672-610040	Holiday Pay	8,588.00	8,588.00	0.00	0.00	8,588.00	100.00 %
09-672-615002	SUPPLIES	5,000.00	5,000.00	0.00	11,722.93	-6,722.93	-134.46 %
09-672-615005	Electric	50,000.00	50,000.00	0.00	520.00	49,480.00	98.96 %
09-672-615006	Water	4,000.00	4,000.00	90.80	1,024.66	2,975.34	74.38 %
09-672-615026	TRINITY WATER	30,000.00	30,000.00	0.00	6,358.80	23,641.20	78.80 %
09-672-615027	Golf Course	6,000.00	6,000.00	0.00	39,422.56	-33,422.56	-557.04 %

My Budget Report

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original	Current	Period	Fiscal	Variance	
		Total Budget	Total Budget	Activity	Activity	Favorable	Percent
						(Unfavorable)	Remaining
09-672-615028	Irrigation	9,000.00	9,000.00	1,113.00	20,238.20	-11,238.20	-124.87 %
09-672-615040	Chemicals	80,000.00	80,000.00	27,462.64	101,542.71	-21,542.71	-26.93 %
09-672-615041	SAND	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
09-672-615042	SEED/SOD	2,000.00	2,000.00	0.00	605.95	1,394.05	69.70 %
09-672-615043	DECOR & BEAUTIFICATIONS	600.00	600.00	0.00	0.00	600.00	100.00 %
09-672-620001	TRAINING	2,000.00	2,000.00	0.00	50.00	1,950.00	97.50 %
09-672-620002	DUES & MEMBERSHIPS	2,000.00	2,000.00	0.00	769.91	1,230.09	61.50 %
09-672-625001	NEW EQUIPMENT	0.00	0.00	0.00	203.31	-203.31	0.00 %
09-672-625002	Equipment Repair	10,000.00	10,000.00	0.00	9,986.20	13.80	0.14 %
09-672-625003	Equipment Lease	80,900.00	80,900.00	0.00	2,998.70	77,901.30	96.29 %
09-672-625004	Equipment Maintenance	7,000.00	7,000.00	0.00	1,994.38	5,005.62	71.51 %
09-672-625007	Small Tools	1,500.00	1,500.00	0.00	7,492.51	-5,992.51	-399.50 %
09-672-625021	COMPUTER REPAIRS	500.00	500.00	0.00	0.00	500.00	100.00 %
09-672-635001	Miscellaneous Expense	1,500.00	1,500.00	0.00	267.42	1,232.58	82.17 %
09-672-635008	Uniform Expense	6,000.00	6,000.00	0.00	6,891.00	-891.00	-14.85 %
09-672-635040	Licenses & Permits	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
09-672-640001	Gasoline/oil	35,100.00	35,100.00	0.00	21,395.84	13,704.16	39.04 %
09-672-640002	Vehicle/Equip Maint	750.00	750.00	0.00	0.00	750.00	100.00 %
09-672-645005	MOBILE EQUIPMENT	6,700.00	6,700.00	0.00	4,271.82	2,428.18	36.24 %
09-672-645010	Equipment Insurance	5,600.00	5,600.00	0.00	9,366.84	-3,766.84	-67.27 %
09-672-650003	Equipment Rental	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
09-672-650010	CAPITAL IMPROVEMENTS	5,000.00	5,000.00	0.00	1,919.90	3,080.10	61.60 %
09-672-650011	CAPITAL REPAIR	5,000.00	5,000.00	0.00	3,075.00	1,925.00	38.50 %
09-672-655023	BOND SERIES 17 PYMNT TO DEBT	109,715.00	109,715.00	0.00	0.00	109,715.00	100.00 %
09-672-660004	Thrid Party Provider	2,100.00	2,100.00	292.06	2,636.48	-536.48	-25.55 %
09-672-660006	Equip/Software Purchase/Maint	800.00	800.00	0.00	0.00	800.00	100.00 %
	Expense Total:	1,962,261.00	1,962,261.00	113,545.85	1,385,140.35	577,120.65	29.41 %
	Fund: 09 - HAWKS CREEK GOLF COURSE Surplus (Deficit):	22,200.00	22,200.00	-113,545.85	-1,395.16	-23,595.16	106.28 %
	Report Surplus (Deficit):	527,913.00	527,913.00	-35,390.66	2,263,178.25	1,735,265.25	-328.70 %

Group Summary

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND						
Revenue	4,204,427.00	4,204,427.00	323,856.05	4,404,854.94	200,427.94	4.77 %
Expense	3,983,606.00	3,983,606.00	231,748.39	2,420,749.06	1,562,856.94	39.23 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	220,821.00	220,821.00	92,107.66	1,984,105.88	1,763,284.88	-798.51 %
Fund: 02 - WATER FUND						
Revenue	1,712,600.00	1,712,600.00	137,989.62	1,230,042.91	-482,557.09	28.18 %
Expense	1,616,870.00	1,616,870.00	206,641.33	1,158,576.91	458,293.09	28.34 %
Fund: 02 - WATER FUND Surplus (Deficit):	95,730.00	95,730.00	-68,651.71	71,466.00	-24,264.00	25.35 %
Fund: 03 - CRIME CONTROL						
Revenue	652,333.00	652,333.00	65,430.33	556,574.77	-95,758.23	14.68 %
Expense	665,236.00	665,236.00	71,812.06	445,098.15	220,137.85	33.09 %
Fund: 03 - CRIME CONTROL Surplus (Deficit):	-12,903.00	-12,903.00	-6,381.73	111,476.62	124,379.62	963.96 %
Fund: 04 - CAPITAL PROJECTS						
Revenue	186,300.00	186,300.00	1,042.77	5,971.06	-180,328.94	96.79 %
Expense	125,000.00	125,000.00	0.00	98,760.95	26,239.05	20.99 %
Fund: 04 - CAPITAL PROJECTS Surplus (Deficit):	61,300.00	61,300.00	1,042.77	-92,789.89	-154,089.89	251.37 %
Fund: 05 - DEBT SERVICING						
Revenue	896,097.00	896,097.00	2,325.11	17,765.90	-878,331.10	98.02 %
Expense	895,635.00	895,635.00	750.00	123,067.85	772,567.15	86.26 %
Fund: 05 - DEBT SERVICING Surplus (Deficit):	462.00	462.00	1,575.11	-105,301.95	-105,763.95	22,892.63 %
Fund: 06 - STREET FUND						
Revenue	326,166.00	326,166.00	32,715.17	278,286.25	-47,879.75	14.68 %
Expense	221,981.00	221,981.00	7,233.79	103,743.98	118,237.02	53.26 %
Fund: 06 - STREET FUND Surplus (Deficit):	104,185.00	104,185.00	25,481.38	174,542.27	70,357.27	-67.53 %
Fund: 08 - WRA FUND						
Revenue	327,166.00	327,166.00	48,196.22	307,561.54	-19,604.46	5.99 %
Expense	291,048.00	291,048.00	15,214.51	186,487.06	104,560.94	35.93 %
Fund: 08 - WRA FUND Surplus (Deficit):	36,118.00	36,118.00	32,981.71	121,074.48	84,956.48	-235.22 %
Fund: 09 - HAWKS CREEK GOLF COURSE						
Revenue	1,984,461.00	1,984,461.00	0.00	1,383,745.19	-600,715.81	30.27 %
Expense	1,962,261.00	1,962,261.00	113,545.85	1,385,140.35	577,120.65	29.41 %
Fund: 09 - HAWKS CREEK GOLF COURSE Surplus (Deficit):	22,200.00	22,200.00	-113,545.85	-1,395.16	-23,595.16	106.28 %
Report Surplus (Deficit):	527,913.00	527,913.00	-35,390.66	2,263,178.25	1,735,265.25	-328.70 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	220,821.00	220,821.00	92,107.66	1,984,105.88	1,763,284.88
02 - WATER FUND	95,730.00	95,730.00	-68,651.71	71,466.00	-24,264.00
03 - CRIME CONTROL	-12,903.00	-12,903.00	-6,381.73	111,476.62	124,379.62
04 - CAPITAL PROJECTS	61,300.00	61,300.00	1,042.77	-92,789.89	-154,089.89
05 - DEBT SERVICING	462.00	462.00	1,575.11	-105,301.95	-105,763.95
06 - STREET FUND	104,185.00	104,185.00	25,481.38	174,542.27	70,357.27
08 - WRA FUND	36,118.00	36,118.00	32,981.71	121,074.48	84,956.48
09 - HAWKS CREEK GOLF COURSE	22,200.00	22,200.00	-113,545.85	-1,395.16	-23,595.16
Report Surplus (Deficit):	527,913.00	527,913.00	-35,390.66	2,263,178.25	1,735,265.25



Westworth Village, TX



My Monthly Activity Report

Account Summary

	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023
Fund: 01 - GENERAL FUND												
Revenue												
01-500-510001	Waste Coll. Franchise	745.39	1,541.24	1,382.93	835.36	2,752.18	2,669.51	0.00	1,939.92	642.26	0.00	0.00
01-500-510002	Electric Franchise	0.00	0.00	44,231.99	0.00	0.00	26,887.78	1,352.20	0.00	26,844.67	0.00	0.00
01-500-510003	Gas Franchise	0.00	0.00	0.00	0.00	0.00	52,046.02	0.00	0.00	0.00	0.00	0.00
01-500-510004	Telecom Franchise	330.62	237.24	1,323.99	0.00	1,631.96	0.00	0.00	2,445.11	0.00	0.00	0.00
01-500-510006	Charter Cable	0.00	3,998.47	0.00	0.00	3,937.91	0.00	0.00	2,859.58	0.00	0.00	0.00
01-500-510007	Towing Franchise	350.00	0.00	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-500-510009	Cell Tower Lease	2,089.83	0.00	4,179.66	0.00	2,089.83	4,246.39	0.00	2,152.52	0.00	0.00	0.00
01-500-515001	Building Permits	5,779.58	14,742.85	1,753.75	17,806.48	13,569.65	12,822.53	16,414.99	32,671.07	61,403.94	0.00	0.00
01-500-515002	Mechanical Permits	75.00	1,783.60	269.98	468.52	917.21	75.00	0.00	621.21	585.14	0.00	0.00
01-500-515003	Grease Trap Fees	0.00	0.00	0.00	0.00	0.00	816.00	0.00	5,106.00	0.00	0.00	0.00
01-500-515004	Electrical Permits	342.68	305.93	386.30	516.75	0.00	649.70	956.21	783.94	1,107.08	0.00	0.00
01-500-515005	Plumbing Permits	329.37	484.34	1,845.00	836.97	75.00	686.50	795.48	1,347.56	375.38	0.00	0.00
01-500-515006	Co Permits	250.00	250.00	560.00	770.00	420.00	770.00	430.00	600.00	445.00	0.00	0.00
01-500-515008	Plan Review	2,812.85	7,163.07	3,113.13	19,154.51	7,540.25	6,232.38	9,074.83	15,132.86	3,907.72	0.00	0.00
01-500-515009	Garage Sale / Misc Permits	789.30	5.00	5.00	10.00	5.00	15.00	15.00	25.00	15.00	0.00	0.00
01-500-515012	Contractor Registration	1,100.00	900.00	500.00	1,900.00	900.00	2,100.00	700.00	800.00	300.00	0.00	0.00
01-500-520000	General Sales Tax	109,894.67	119,624.36	120,310.14	121,178.44	154,310.43	113,674.33	112,399.59	135,941.27	131,129.30	0.00	0.00
01-500-520006	Mixed Beverage Tax	1,655.19	1,662.48	1,820.34	1,598.73	1,869.71	1,456.84	1,463.97	2,140.51	2,055.16	0.00	0.00
01-500-525003	Texpool Interest	3,632.04	4,617.49	6,329.49	9,735.70	13,164.53	13,615.67	13,856.64	15,052.19	14,856.99	0.00	0.00
01-500-525004	Money Market Interest	437.27	423.68	442.52	405.30	0.92	18.31	50.19	71.59	86.14	0.00	0.00
01-500-525011	TexSTAR Interest	0.00	0.00	0.00	576.02	16,934.70	8,362.40	30,785.13	25,378.95	0.00	0.00	0.00
01-500-530001	Fines	15,608.11	13,355.54	10,159.47	15,352.60	39,958.91	11,666.23	16,911.24	18,580.09	19,898.15	2,195.50	0.00
01-500-530002	Admin Fees	714.00	525.00	385.00	576.00	515.00	485.00	604.00	662.75	632.77	100.00	0.00
01-500-530003	Capias Fees/warrants	1,226.83	550.00	429.70	730.30	1,190.00	1,050.00	659.27	425.69	900.51	50.00	0.00
01-500-530005	Child Safety	325.00	275.00	155.00	100.00	221.00	304.00	375.00	475.00	350.00	0.00	0.00
01-500-530006	Court - Time Pay (city)	30.00	10.00	10.00	20.00	20.00	10.00	0.00	44.41	6.40	0.00	0.00
01-500-530007	Court-time Pay (court)	112.50	64.60	17.50	65.00	195.80	62.50	30.00	56.39	114.60	15.00	0.00
01-500-530008	Court - Fta (city)	70.21	40.00	20.00	40.00	52.00	21.79	28.00	30.80	64.00	0.00	0.00
01-500-530010	Contract Court Fees Westover	3,000.00	0.00	6,000.00	0.00	6,000.00	0.00	3,000.00	6,000.00	0.00	0.00	0.00
01-500-550000	Hc Apartment Payments	0.00	0.00	0.00	0.00	0.00	-1,368,157.50	0.00	0.00	0.00	0.00	0.00
01-500-555000	Ad Valorem Tax	35,138.58	119,874.70	530,772.82	687,292.73	1,935,635.54	32,963.94	16,782.63	14,125.49	38,621.60	0.00	0.00
01-500-560000	Gas Well Royalties	64,556.08	52,874.56	34,221.34	32,712.59	39,559.66	26,342.55	17,200.05	21,444.01	18,008.74	0.00	0.00
01-500-565001	Misc Revenue	777.83	1,594.79	5,332.78	424.57	880.60	22,198.73	20,399.03	1,723.90	1,505.00	105.00	0.00
01-500-565003	Accident Reports	30.00	103.89	24.00	64.83	32.00	62.25	44.00	756.00	0.50	0.00	0.00

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01-500-565004	Pet Registration	0.00	0.00	0.00	8.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Total:	252,202.93	347,007.83	776,341.83	913,179.40	2,244,391.79	-1,025,846.15	264,327.45	309,393.81	323,856.05	2,465.50	0.00	0.00
	Expense												
01-600-610001	SALARIES	18,634.94	18,634.94	17,293.58	31,269.72	20,846.48	21,225.18	20,846.48	21,522.50	20,846.48	10,423.24	0.00	0.00
01-600-610002	TMRS RETIREMENT	2,330.04	2,330.04	2,360.74	3,913.17	2,601.62	2,616.98	2,601.62	2,601.62	2,601.62	1,311.55	0.00	0.00
01-600-610003	WORKERS' COMPENSATION	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-600-610004	Unemployment Comp	0.00	0.00	0.00	350.91	57.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-600-610005	Group Health Insurance	3,947.38	3,721.48	3,632.22	5,385.77	3,695.58	3,721.83	3,717.88	3,717.88	3,656.68	1,847.12	0.00	0.00
01-600-610006	MEDICARE	271.06	271.06	274.69	455.97	303.13	304.93	303.13	303.13	303.13	152.84	0.00	0.00
01-600-610009	Cell Phone Allowance	175.00	175.00	175.00	350.00	175.00	0.00	175.00	175.00	175.00	175.00	0.00	0.00
01-600-610025	Retirement Stipend	0.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00
01-600-615001	OFFICE SUPPLIES	556.22	865.88	206.90	238.39	172.61	191.35	409.24	471.81	0.00	0.00	0.00	0.00
01-600-615004	POSTAGE	79.93	858.58	319.88	115.79	59.40	1,002.20	505.62	80.35	0.00	0.00	0.00	0.00
01-600-615005	Election Expenses	0.00	0.00	0.00	0.00	0.00	0.00	3,320.00	0.00	0.00	0.00	0.00	0.00
01-600-620001	TRAINING	0.00	703.00	0.00	271.18	945.00	817.18	1,675.37	0.00	0.00	0.00	0.00	0.00
01-600-620002	DUES & MEMBERSHIPS	100.00	1,150.00	0.00	30.00	540.00	0.00	185.00	0.00	0.00	0.00	0.00	0.00
01-600-620003	Notices & Publications	21.27	1,025.37	262.18	101.78	367.45	181.56	101.61	101.63	0.00	0.00	0.00	0.00
01-600-620005	Community Activities	0.00	0.00	0.00	0.00	0.00	0.00	739.00	0.00	0.00	0.00	0.00	0.00
01-600-625002	Equipment & Repair	37.83	0.00	249.99	47.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-600-625004	Equipment Maintenance	353.00	379.00	379.00	353.00	489.25	423.60	388.30	353.00	423.60	0.00	0.00	0.00
01-600-630002	Legal & Professional	6,395.00	12,718.89	3,046.32	2,536.15	2,536.15	4,890.00	3,795.85	3,628.50	7,308.08	0.00	0.00	0.00
01-600-630005	Audit Expense	3,000.00	3,000.00	3,000.00	3,099.32	3,000.00	3,000.00	3,000.00	0.00	6,000.00	0.00	0.00	0.00
01-600-630006	Inspection Expense	9,556.05	5,852.31	4,267.86	0.00	14,299.71	15,069.94	6,379.26	7,293.52	5,365.71	0.00	0.00	0.00
01-600-630011	Emergency Management	0.00	0.00	613.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-600-635001	Miscellaneous Expense	6,148.42	5,929.01	3,532.12	4,944.85	9,476.01	3,304.71	1,651.84	2,597.86	0.00	0.00	0.00	0.00
01-600-635002	Mayor/Council Expense	0.00	39.97	805.95	0.00	43.30	57.40	0.00	2,419.93	0.00	0.00	0.00	0.00
01-600-635007	Employee Bonds	0.00	480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-600-635021	WS 380 Agreement Payment	25,098.75	22,140.59	26,831.59	28,518.62	34,818.63	23,032.46	23,824.97	26,780.26	27,152.60	0.00	0.00	0.00
01-600-650003	Equipment Rental	495.98	624.16	495.98	495.98	522.01	495.98	520.77	576.65	520.77	0.00	0.00	0.00
01-600-660004	Thrid Party Provider	4,569.20	8,332.20	6,128.74	6,001.08	12,662.19	9,163.00	6,010.44	6,030.98	6,050.46	0.00	0.00	0.00
01-600-660005	Maintenance Contracts	3,359.86	0.00	0.00	0.00	0.00	2,401.38	0.00	0.00	0.00	0.00	0.00	0.00
01-600-660006	Equip/Software Purchase/Maint	0.00	0.00	18,004.38	0.00	0.00	0.00	212.13	348.00	2,209.52	0.00	0.00	0.00
01-601-615005	Electric - General	2,966.96	2,433.40	1,806.72	1,624.83	1,661.23	1,962.84	1,947.01	2,210.27	2,511.14	0.00	0.00	0.00
01-601-615006	Water - General	459.46	429.28	419.29	420.11	406.32	437.66	409.55	422.38	0.00	0.00	0.00	0.00
01-601-615007	Gas - General	104.40	148.87	842.56	1,490.57	1,051.95	599.32	340.31	122.14	117.71	0.00	0.00	0.00
01-601-615008	Telephone - General	1,594.46	866.03	1,603.80	1,604.56	866.31	3,078.82	863.99	2,337.69	0.00	0.00	0.00	0.00
01-601-615026	STREET LIGHTING	2,195.93	1,096.97	0.00	2,196.75	992.40	0.00	1,170.78	1,163.76	2,334.15	0.00	0.00	0.00
01-601-625014	Building Maintenance	3,436.06	966.02	2,520.00	3,964.96	1,756.00	1,902.66	3,225.00	1,701.05	5,622.00	0.00	0.00	0.00
01-601-630008	Janitorial Service	0.00	0.00	1,510.00	4,530.00	1,510.00	1,510.00	1,510.00	0.00	1,510.00	0.00	0.00	0.00
01-601-635001	Miscellaneous Expense	102.10	125.76	312.79	6.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-601-645001	Error/Omission Insurance	5,508.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-601-645003	Vehicle Insurance	9,366.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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01-601-645004	Real/Pers Prop Ins	11,474.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-601-645005	MOBILE EQUIPMENT INS	4,271.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-603-610001	SALARIES	62,822.71	53,919.27	61,875.79	84,337.47	53,778.59	52,365.50	53,777.34	53,314.18	53,980.85	26,661.98	0.00	0.00
01-603-610002	TMRS RETIREMENT	9,096.41	7,325.75	7,941.24	11,456.67	7,285.04	6,927.29	7,411.85	7,317.65	7,247.35	3,649.40	0.00	0.00
01-603-610003	WORKERS' COMPENSATION	21,877.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-603-610004	Unemployment Comp	22.02	0.00	26.03	1,317.25	115.19	7.55	0.00	0.00	0.00	0.00	0.00	0.00
01-603-610005	Group Health Insurance	10,918.55	8,346.83	6,884.01	11,372.86	7,756.88	7,756.88	7,756.88	7,700.88	7,812.88	3,850.44	0.00	0.00
01-603-610006	MEDICARE	1,018.02	825.34	903.15	1,268.79	804.24	779.36	815.60	800.84	809.95	399.31	0.00	0.00
01-603-610007	FICA - Social Security	0.00	52.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-603-610008	Overtime Pay	1,522.76	3,534.58	1,724.51	3,171.28	2,029.11	1,038.05	3,286.89	2,907.04	1,434.89	1,296.52	0.00	0.00
01-603-610009	Cell Phone Allowance	465.00	430.00	395.00	860.00	430.00	0.00	430.00	430.00	430.00	430.00	0.00	0.00
01-603-610011	Certification Pay	2,869.30	2,415.43	2,296.19	4,289.84	2,492.34	2,492.34	2,492.34	2,492.34	2,492.34	1,246.17	0.00	0.00
01-603-610015	Step Program	0.00	0.00	0.00	239.67	0.00	79.89	559.23	199.73	0.00	0.00	0.00	0.00
01-603-615001	Office Supplies	433.44	203.25	207.40	0.00	0.00	30.91	1,580.30	0.00	0.00	0.00	0.00	0.00
01-603-615002	Supplies	53.16	488.66	835.76	3.13	0.00	648.12	0.00	0.00	0.00	0.00	0.00	0.00
01-603-615003	Printing	0.00	0.00	0.00	121.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-603-615004	Postage	7.82	11.07	42.06	11.32	134.42	6.66	61.95	10.32	0.00	0.00	0.00	0.00
01-603-620001	TRAINING	4,314.66	579.21	1,461.30	0.00	0.00	544.00	1,180.35	3,328.31	0.00	0.00	0.00	0.00
01-603-620002	Dues & Memberships	75.00	75.00	765.00	470.00	125.00	402.00	210.00	357.00	0.00	0.00	0.00	0.00
01-603-620003	Notices & Publications	0.00	0.00	0.00	0.00	0.00	0.00	159.00	0.00	0.00	0.00	0.00	0.00
01-603-625002	Equipment & Repair	2,836.78	4,921.44	2,732.92	156.27	4,045.96	73,589.80	-63,158.66	3,492.26	0.00	0.00	0.00	0.00
01-603-625008	Maint Radio/Radar	99.99	0.00	3,314.92	0.00	0.00	0.00	0.00	0.00	3,129.00	0.00	0.00	0.00
01-603-625009	Jail Maint & Communication	392.24	0.00	20.97	75.00	0.00	0.00	65.00	6,925.00	0.00	0.00	0.00	0.00
01-603-635009	Jail Food	0.00	0.00	0.00	138.80	0.00	0.00	0.00	74.22	0.00	0.00	0.00	0.00
01-603-635010	Lab Charges	850.00	2,367.50	2,047.00	165.00	1,765.00	450.00	2,050.00	900.00	0.00	0.00	0.00	0.00
01-603-635011	Animal Control	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-603-635029	Contract Services	3,000.00	11,891.67	11,891.67	11,891.67	11,891.67	11,891.67	11,891.67	11,891.67	11,891.67	0.00	0.00	0.00
01-603-640001	Gasoline	2,166.16	2,239.70	2,642.57	2,466.18	2,671.97	0.00	2,802.16	3,197.33	0.00	0.00	0.00	0.00
01-603-640002	Vehicle/Equip Maint	147.28	5,137.83	1,274.70	195.70	309.02	3,636.02	176.36	3,500.43	100.00	0.00	0.00	0.00
01-603-645007	Law Enforcement Liability	12,405.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-603-660004	Thrid Party Provider	2,385.79	6,071.54	7,357.18	3,350.94	3,284.77	4,784.43	3,138.35	3,138.35	3,138.35	0.00	0.00	0.00
01-603-660006	Equip/Software Purchase/Maint	279.77	101,539.14	0.00	43.29	248.67	241.45	43.29	610.61	0.00	0.00	0.00	0.00
01-604-610001	SALARIES	4,267.79	5,383.64	3,430.77	5,382.47	5,007.70	4,707.70	5,007.70	5,007.70	5,007.70	2,503.85	0.00	0.00
01-604-610002	TMRS RETIREMENT	515.33	645.51	425.59	641.44	619.24	578.10	619.24	619.24	619.24	311.77	0.00	0.00
01-604-610003	WORKERS' COMPENSATION	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-604-610004	Unemployment Comp	0.00	0.00	0.00	83.58	72.30	19.74	0.00	0.00	0.00	0.00	0.00	0.00
01-604-610005	Group Health Insurance	927.97	1,127.61	771.44	340.82	132.46	92.74	132.46	132.46	132.46	65.73	0.00	0.00
01-604-610006	MEDICARE	55.30	70.01	46.12	74.39	73.12	68.27	73.12	73.12	73.12	36.81	0.00	0.00
01-604-610009	Cell Phone Allowance	35.00	35.00	35.00	35.00	35.00	0.00	35.00	35.00	35.00	35.00	0.00	0.00
01-604-615001	OFFICE SUPPLIES	0.00	0.00	58.79	328.76	64.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-604-615004	POSTAGE	339.54	142.01	0.00	2.85	55.20	214.20	66.72	112.20	0.00	0.00	0.00	0.00
01-604-630009	Judge	1,933.34	1,933.34	1,933.34	1,933.34	1,933.34	1,933.34	1,933.34	0.00	3,866.68	0.00	0.00	0.00

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01-604-630011	Prosecutor	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	3,000.00	0.00	0.00	0.00
01-604-630012	Translator	170.00	0.00	460.00	340.00	3.44	340.00	0.00	0.00	170.00	0.00	0.00	0.00
01-604-660004	Thrid Party Provider	1,494.83	1,494.83	1,933.88	1,963.27	1,967.23	2,997.69	1,966.34	1,966.34	2,058.01	0.00	0.00	0.00
01-604-660005	Maintenance Contracts	3,042.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-604-660006	Equip/Software Purchase/Maint	0.00	0.00	14,571.20	1,086.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-605-635102	CITY OF FT WORTH PYMNT	28,410.25	28,410.25	28,410.25	28,410.25	0.00	56,820.50	28,410.25	28,410.25	28,410.25	0.00	0.00	0.00
01-606-610003	WORKERS' COMPENSATION	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-608-620002	DUES & MEMBERSHIPS - LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165.68	0.00	0.00	0.00	0.00
01-608-620006	FW Library Card Reimbursement	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	310,983.79	353,415.79	272,311.91	283,893.01	226,486.71	339,535.18	166,304.22	236,070.06	231,748.39	54,396.73	0.00	0.00
	Fund 01 Surplus (Deficit):	-58,780.86	-6,407.96	504,029.92	629,286.39	2,017,905.08	-1,365,381.33	98,023.23	73,323.75	92,107.66	-51,931.23	0.00	0.00

Fund: 02 - WATER FUND

Revenue													
02-500-525011	Interest Earned	212.67	253.90	290.06	510.98	504.05	573.86	580.24	627.67	616.26	0.00	0.00	0.00
02-500-565012	Misc Revenue	0.00	50.00	0.00	0.00	0.00	0.00	16,183.13	0.00	50.00	0.00	0.00	0.00
02-500-565038	Return Check Charge	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00
02-500-565050	Water Turn On Fees	320.00	585.00	355.00	325.00	610.00	600.00	405.00	470.00	545.00	90.00	0.00	0.00
02-500-565051	Late Fees	836.46	1,131.10	1,564.53	996.61	1,201.24	914.18	1,489.46	1,036.68	1,124.14	0.00	0.00	0.00
02-500-565052	Water/sewer Setup Fees	1,800.19	4,508.89	0.00	0.00	5,928.76	3,668.37	7,410.95	2,964.38	4,185.38	0.00	0.00	0.00
02-500-565055	Water Revenue	81,173.67	184,112.97	-77,625.05	-1,245.13	48,154.45	65,317.67	46,350.84	71,377.17	57,071.60	-122.13	0.00	0.00
02-500-565056	Sewer Revenue	49,062.21	48,842.65	47,969.33	29.23	48,663.56	94,527.33	46,788.37	49,089.64	45,399.78	0.00	0.00	0.00
02-500-565057	Sanitation Revenue	14,497.85	14,275.77	14,469.22	1.49	14,375.86	28,772.22	14,448.48	14,550.41	14,531.62	0.00	0.00	0.00
02-500-565059	Storm Sewer Fees	14,393.84	14,281.84	14,385.84	0.00	14,393.84	28,779.68	14,425.84	14,473.84	14,465.84	0.00	0.00	0.00
	Revenue Total:	162,296.89	268,042.12	1,408.93	618.18	133,831.76	223,153.31	148,112.31	154,589.79	137,989.62	-32.13	0.00	0.00

Expense													
02-620-610001	SALARIES	7,875.02	10,969.82	10,901.72	16,363.93	11,128.72	12,183.90	13,507.12	11,996.97	9,919.32	4,948.31	0.00	0.00
02-620-610002	TMRS RETIREMENT	1,440.52	1,513.67	1,609.01	2,257.68	1,479.43	1,782.27	1,756.29	1,603.99	1,414.73	713.54	0.00	0.00
02-620-610003	WORKERS' COMPENSATION	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-620-610004	Unemployment Comp	58.16	16.62	0.00	294.17	129.84	26.24	42.29	46.51	28.96	0.00	0.00	0.00
02-620-610005	Group Health Insurance	2,692.72	2,706.01	2,719.30	4,144.95	2,851.30	2,851.30	2,907.02	2,491.41	2,075.80	1,037.90	0.00	0.00
02-620-610006	MEDICARE - WATER	155.46	164.77	176.71	245.98	160.06	195.83	192.75	174.78	152.42	76.94	0.00	0.00
02-620-610008	Overtime Pay	607.02	1,111.89	1,956.42	1,619.28	674.28	2,357.19	515.46	785.34	1,356.68	705.00	0.00	0.00
02-620-610009	Cell Phone Allowance	70.00	70.00	70.00	140.00	70.00	0.00	105.00	105.00	70.00	70.00	0.00	0.00
02-620-615001	OFFICE SUPPLIES	33.10	124.87	573.69	128.52	268.03	631.48	804.78	0.00	74.98	0.00	0.00	0.00
02-620-615002	SUPPLIES	2,021.37	8,138.00	15,051.82	2,433.35	806.13	52.45	1,797.01	0.00	0.00	0.00	0.00	0.00
02-620-615003	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	349.58	0.00	0.00	0.00
02-620-615004	POSTAGE	420.09	45.03	772.92	34.20	469.80	573.20	447.10	449.40	0.00	0.00	0.00	0.00
02-620-615005	Electric	216.32	165.60	125.01	123.81	152.44	219.63	143.72	151.76	182.82	0.00	0.00	0.00
02-620-615009	Cable/Internet	189.17	0.00	189.17	189.17	0.00	567.51	0.00	378.34	0.00	0.00	0.00	0.00
02-620-620001	Training	222.00	0.00	0.00	0.00	0.00	2,531.95	1,499.54	0.00	0.00	0.00	0.00	0.00
02-620-620002	Dues & Memberships	0.00	0.00	3,317.30	100.00	0.00	0.00	158.75	0.00	0.00	0.00	0.00	0.00

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02-620-625001	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,540.00	0.00	0.00	0.00
02-620-625014	Building Maintenance	0.00	0.00	929.48	3,600.00	0.00	151.30	827.20	48.91	0.00	0.00	0.00	0.00
02-620-635001	Miscellaneous Expense	2,389.46	1,674.74	511.57	650.43	482.81	387.28	10,885.56	1,207.98	1,499.48	0.00	0.00	0.00
02-620-635008	Uniform Expense	1,085.46	1,511.19	269.94	203.64	0.00	1,050.44	359.86	0.00	0.00	0.00	0.00	0.00
02-620-635108	FRANCHISE EXPENSE	0.00	630.66	625.83	0.00	1,900.31	636.33	0.00	636.70	642.26	0.00	0.00	0.00
02-620-635121	SANITATION PAYMENTS	0.00	11,982.48	11,890.38	0.00	36,150.00	12,090.31	0.00	12,097.23	12,202.91	0.00	0.00	0.00
02-620-635125	SEWER PAYMENTS	99,489.11	0.00	102,527.09	62,760.28	0.00	67,092.25	0.00	32,326.37	24,672.91	0.00	0.00	0.00
02-620-635126	Water Purchases	0.00	0.00	28,452.83	0.00	0.00	51,143.63	54,083.53	25,337.96	67,759.94	0.00	0.00	0.00
02-620-635127	Water Sample Testing	106.96	123.42	168.67	168.96	62.00	662.96	3,355.09	568.40	0.00	0.00	0.00	0.00
02-620-640000	Gas	122.09	66.09	190.86	115.68	101.99	92.06	69.09	66.80	66.80	0.00	0.00	0.00
02-620-640001	Gasoline	281.08	373.18	386.13	325.33	361.25	0.00	0.00	510.30	0.00	0.00	0.00	0.00
02-620-640002	Vehicle/Equip Maint	223.47	184.92	87.71	42.65	0.00	0.00	207.98	0.00	0.00	0.00	0.00	0.00
02-620-650000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,394.00	0.00	0.00	0.00	0.00
02-620-650003	Equipment Rental	2,088.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-620-660004	Thrid Party Provider	3,649.86	678.12	877.29	890.62	892.42	1,359.88	892.02	892.02	892.02	0.00	0.00	0.00
02-620-660005	Maintenance Contracts	5,020.85	0.00	0.00	0.00	0.00	360.00	0.00	8,388.25	0.00	0.00	0.00	0.00
02-620-660006	Equip/Software Purchase/Maint	19.00	3,887.91	15,948.51	1,254.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-621-610001	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,771.20	3,542.40	2,060.56	0.00	0.00
02-621-610002	TMRS RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	217.50	476.01	200.05	0.00	0.00
02-621-610003	WORKERS' COMPENSATION	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-621-610005	Group Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415.61	831.22	415.61	0.00	0.00
02-621-610006	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.68	56.20	23.62	0.00	0.00
02-621-610008	Overtime Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	298.89	0.00	0.00	0.00
02-621-610009	Cell Phone Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.00	35.00	0.00	0.00
02-621-625001	Equipment	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-621-630001	Engineering Fees	3,472.34	0.00	2,574.14	0.00	12,450.73	5,118.34	9,906.50	0.00	0.00	0.00	0.00	0.00
02-621-640001	Gasoline	0.00	0.00	1,570.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-621-640002	Vehicle/Equip Maint	25.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-621-650013	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,500.00	0.00	0.00	0.00
	Expense Total:	137,974.42	49,138.99	204,473.50	98,087.33	70,591.54	164,117.73	104,463.66	123,088.41	206,641.33	10,286.53	0.00	0.00
	Fund 02 Surplus (Deficit):	24,322.47	218,903.13	-203,064.57	-97,469.15	63,240.22	59,035.58	43,648.65	31,501.38	-68,651.71	-10,318.66	0.00	0.00
Fund: 03 - CRIME CONTROL													
Revenue													
03-500-520010	Crime Control Sales Tax	54,583.72	59,521.74	59,976.98	60,395.64	76,243.99	56,577.73	56,100.26	67,742.09	65,430.33	0.00	0.00	0.00
03-500-525003	Texpool Interest	0.62	0.74	0.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue Total:	54,584.34	59,522.48	59,977.91	60,395.64	76,243.99	56,577.73	56,100.26	67,742.09	65,430.33	0.00	0.00	0.00
Expense													
03-630-610001	SALARIES	18,360.11	19,646.93	20,146.69	30,483.88	20,939.16	18,221.57	18,635.89	18,538.60	19,448.72	9,094.10	0.00	0.00
03-630-610002	TMRS RETIREMENT	2,527.03	2,804.56	2,860.07	4,019.10	2,387.52	2,413.64	2,554.08	2,557.31	2,819.29	1,282.56	0.00	0.00
03-630-610003	WORKERS' COMPENSATION	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-630-610004	Unemployment Comp	0.00	0.00	0.00	518.38	138.49	37.21	0.00	0.00	0.00	0.00	0.00	0.00

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03-630-610005	Group Health Insurance	3,248.98	3,269.99	3,291.00	4,519.78	2,462.56	2,517.36	2,517.36	2,517.36	2,517.36	1,258.68	0.00	0.00
03-630-610006	MEDICARE	292.90	325.66	332.20	466.38	319.97	279.56	296.14	296.51	327.46	144.00	0.00	0.00
03-630-610008	OVERTIME (CCPD)	699.04	1,672.24	1,624.55	79.89	199.25	279.62	858.92	982.59	2,215.83	623.21	0.00	0.00
03-630-610009	Cell Phone Allowance	150.00	150.00	150.00	265.00	150.00	0.00	150.00	150.00	150.00	150.00	0.00	0.00
03-630-610011	Certification Pay	1,369.26	1,369.26	1,369.26	1,900.04	1,153.86	1,153.86	1,153.86	1,153.86	1,153.86	576.93	0.00	0.00
03-630-625046	Technology Replacement	0.00	0.00	0.00	0.00	0.00	0.00	4,915.00	0.00	0.00	0.00	0.00	0.00
03-630-625049	Police Units/camera System	0.00	679.00	0.00	0.00	28,764.30	0.00	0.00	0.00	41,766.75	0.00	0.00	0.00
03-630-635008	Uniforms	1,435.84	0.00	809.10	412.88	209.99	1,755.58	0.00	60.00	0.00	0.00	0.00	0.00
03-630-635103	COMMUNITY RELATIONS	3,238.89	4,368.43	1,848.08	657.28	95.00	50.92	854.82	3,553.53	0.00	0.00	0.00	0.00
03-630-635123	SERVICE FEES (DATA CARD)	527.84	527.84	553.20	566.84	566.84	566.84	5.46	1,128.22	0.00	0.00	0.00	0.00
03-630-660004	Thrid Party Provider	678.12	678.12	877.29	890.62	1,174.98	1,428.31	892.02	892.02	892.02	0.00	0.00	0.00
03-630-660005	Maintenance Contracts	18,203.16	669.60	9,515.19	24,220.97	522.01	10,422.97	520.77	619.93	520.77	0.00	0.00	0.00
	Expense Total:	60,731.17	36,161.63	43,376.63	69,001.04	59,083.93	39,127.44	33,354.32	32,449.93	71,812.06	13,129.48	0.00	0.00
	Fund 03 Surplus (Deficit):	-6,146.83	23,360.85	16,601.28	-8,605.40	17,160.06	17,450.29	22,745.94	35,292.16	-6,381.73	-13,129.48	0.00	0.00
Fund: 04 - CAPITAL PROJECTS													
Revenue													
04-500-525004	Texpool Interest	62.59	74.73	85.44	837.31	853.01	971.15	981.91	1,062.15	1,042.77	0.00	0.00	0.00
	Revenue Total:	62.59	74.73	85.44	837.31	853.01	971.15	981.91	1,062.15	1,042.77	0.00	0.00	0.00
Expense													
04-640-650024	TAP PROJ--TRAIL SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	48,045.95	0.00	0.00	0.00	0.00	0.00
04-640-650038	Pollard Meter Boxes	0.00	0.00	50,715.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	0.00	0.00	50,715.00	0.00	0.00	0.00	48,045.95	0.00	0.00	0.00	0.00	0.00
	Fund 04 Surplus (Deficit):	62.59	74.73	-50,629.56	837.31	853.01	971.15	-47,064.04	1,062.15	1,042.77	0.00	0.00	0.00
Fund: 05 - DEBT SERVICING													
Revenue													
05-500-525003	Texpool Interest	1,357.06	1,620.51	1,851.10	1,980.74	1,903.30	2,167.05	2,190.97	2,370.06	2,325.11	0.00	0.00	0.00
	Revenue Total:	1,357.06	1,620.51	1,851.10	1,980.74	1,903.30	2,167.05	2,190.97	2,370.06	2,325.11	0.00	0.00	0.00
Expense													
05-650-655001	Principal	0.00	0.00	0.00	0.00	16,292.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05-650-655002	Interest	0.00	0.00	0.00	0.00	103,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05-650-655003	Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	2,750.00	0.00	750.00	0.00	0.00	0.00
	Expense Total:	0.00	0.00	0.00	0.00	119,567.85	0.00	2,750.00	0.00	750.00	0.00	0.00	0.00
	Fund 05 Surplus (Deficit):	1,357.06	1,620.51	1,851.10	1,980.74	-117,664.55	2,167.05	-559.03	2,370.06	1,575.11	0.00	0.00	0.00
Fund: 06 - STREET FUND													
Revenue													
06-500-520005	Street Maintenance Sales Tax	27,291.86	29,760.87	29,988.49	30,197.82	38,122.00	28,288.86	28,050.13	33,871.05	32,715.17	0.00	0.00	0.00
	Revenue Total:	27,291.86	29,760.87	29,988.49	30,197.82	38,122.00	28,288.86	28,050.13	33,871.05	32,715.17	0.00	0.00	0.00
Expense													
06-606-610001	SALARIES	5,483.08	5,483.08	5,483.08	8,772.93	5,483.08	5,483.08	5,483.08	5,483.08	5,483.08	2,741.54	0.00	0.00

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06-606-610002	TMRS RETIREMENT	681.92	681.92	681.92	1,094.51	681.92	673.32	681.92	681.92	681.92	345.26	0.00	0.00
06-606-610004	Unemployment Comp	0.00	0.00	0.00	142.60	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06-606-610005	Group Health Insurance	933.08	933.08	933.08	1,399.62	933.08	933.08	933.08	933.08	933.08	466.54	0.00	0.00
06-606-610006	MEDICARE	65.71	65.71	65.71	107.02	65.71	64.70	65.71	65.71	65.71	33.36	0.00	0.00
06-606-610009	Cell Phone Allowance	70.00	70.00	70.00	140.00	70.00	0.00	70.00	70.00	70.00	70.00	0.00	0.00
06-606-615002	Supplies	0.00	0.00	150.86	0.00	1,072.24	0.00	45.96	0.00	0.00	0.00	0.00	0.00
06-606-625026	Equipment Purchase	2,358.04	0.00	0.00	0.00	0.00	0.00	0.00	4,725.08	0.00	0.00	0.00	0.00
06-606-635012	Street Signs	51.25	3,547.50	0.00	0.00	897.75	0.00	1,585.60	0.00	0.00	0.00	0.00	0.00
06-606-635013	Street Maintenance	0.00	0.00	621.42	0.00	334.75	0.00	0.00	18,440.00	0.00	0.00	0.00	0.00
06-606-640002	Vehicle/Equip Maint	0.00	0.00	0.00	0.00	25.00	371.00	68.75	0.00	0.00	0.00	0.00	0.00
	Expense Total:	9,643.08	10,781.29	8,006.07	11,656.68	9,564.92	7,525.18	8,934.10	30,398.87	7,233.79	3,656.70	0.00	0.00
	Fund 06 Surplus (Deficit):	17,648.78	18,979.58	21,982.42	18,541.14	28,557.08	20,763.68	19,116.03	3,472.18	25,481.38	-3,656.70	0.00	0.00

Fund: 08 - WRA FUND

Revenue													
08-500-520010	Wra Sales Tax	27,291.86	29,760.87	29,988.49	30,197.82	38,121.99	28,288.87	28,050.13	33,871.04	32,715.16	0.00	0.00	0.00
08-500-525011	Interest Earned	1,881.30	2,246.64	2,566.25	1,354.86	1,211.53	1,379.41	1,394.69	1,508.69	1,481.06	0.00	0.00	0.00
08-500-565001	Misc Revenue	0.00	0.00	0.00	0.00	0.00	0.00	250.88	0.00	14,000.00	0.00	0.00	0.00
	Revenue Total:	29,173.16	32,007.51	32,554.74	31,552.68	39,333.52	29,668.28	29,695.70	35,379.73	48,196.22	0.00	0.00	0.00

Expense													
08-607-610001	SALARIES	3,667.50	3,678.75	3,645.00	5,760.00	3,667.50	3,735.00	3,600.00	3,600.00	3,757.50	1,800.00	0.00	0.00
08-607-610002	TMRS RETIREMENT	579.01	584.53	625.98	881.70	549.99	614.08	620.45	605.94	507.16	304.08	0.00	0.00
08-607-610003	WORKERS' COMPENSATION	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08-607-610004	Unemployment Comp	0.00	0.00	0.00	114.88	29.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08-607-610005	GROUP HEALTH INSURANCE	809.46	809.46	809.46	1,214.19	809.46	809.46	809.46	809.46	809.46	404.73	0.00	0.00
08-607-610006	MEDICARE	68.36	69.02	73.91	104.11	64.94	72.51	73.26	71.55	59.89	35.91	0.00	0.00
08-607-610008	Overtime Pay	1,012.50	1,046.25	1,417.50	1,350.00	776.25	1,265.63	1,417.50	1,299.38	337.50	641.25	0.00	0.00
08-607-610009	Cell Phone Allowance	35.00	35.00	35.00	70.00	35.00	0.00	35.00	35.00	35.00	35.00	0.00	0.00
08-607-625001	EQUIPMENT	254.21	0.00	384.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08-607-625015	City Parks	7,991.67	-1,442.13	1,529.13	9,133.63	492.06	2,157.80	0.00	3,948.31	5,150.00	0.00	0.00	0.00
08-607-630017	City Landscape Maintenance	0.00	14,100.00	0.00	0.00	0.00	13,600.00	5,300.00	5,900.00	0.00	0.00	0.00	0.00
08-680-630002	Legal & Professional	2,400.00	10,128.73	1,200.00	13,770.15	10,163.50	8,948.90	4,754.45	1,214.00	4,558.00	0.00	0.00	0.00
08-680-635001	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	440.64	0.00	0.00	0.00	0.00	0.00
	Expense Total:	17,817.71	29,009.61	9,720.97	32,398.66	16,587.82	31,203.38	17,050.76	17,483.64	15,214.51	3,220.97	0.00	0.00
	Fund 08 Surplus (Deficit):	11,355.45	2,997.90	22,833.77	-845.98	22,745.70	-1,535.10	12,644.94	17,896.09	32,981.71	-3,220.97	0.00	0.00

Fund: 09 - HAWKS CREEK GOLF COURSE

Revenue													
09-500-565001	Misc Revenue	380.00	0.00	0.00	0.00	0.00	0.00	309.25	0.00	0.00	0.00	0.00	0.00
09-500-565060	Green Fees	156,305.72	93,937.47	76,278.91	111,597.28	79,543.97	143,343.91	179,978.05	178,908.19	0.00	0.00	0.00	0.00
09-500-565065	Food	6,861.91	6,139.82	3,139.53	4,319.97	3,244.73	5,764.60	6,893.30	6,319.07	0.00	0.00	0.00	0.00
09-500-565066	Wine	9.22	0.00	120.10	0.00	0.00	4.62	9.24	46.20	0.00	0.00	0.00	0.00

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09-500-565067	Liquor	5,222.74	2,675.44	2,979.61	4,396.11	3,067.42	4,951.07	6,685.53	5,320.54	0.00	0.00	0.00	0.00
09-500-565068	Beer	13,186.86	6,046.59	5,834.47	8,591.17	6,961.14	11,811.11	14,897.30	14,568.17	0.00	0.00	0.00	0.00
09-500-565069	Beverage	2,963.16	1,732.93	1,603.83	1,936.87	1,593.40	3,013.29	3,668.78	4,598.10	0.00	0.00	0.00	0.00
09-500-565070	Tips Earned	3,375.93	1,638.31	1,490.99	2,203.20	1,941.80	3,144.55	3,970.21	3,966.50	0.00	0.00	0.00	0.00
09-500-565071	Members Account	-1,772.95	-8,948.26	-898.50	-434.00	-116.00	-5,461.50	-5,434.53	4,773.00	0.00	0.00	0.00	0.00
09-500-565075	Cart Rental	267.96	3,428.58	346.56	216.32	143.22	2,514.10	2,369.42	2,170.78	0.00	0.00	0.00	0.00
09-500-565076	Contract Lessons	188.00	54.00	1,011.00	162.00	27.00	2,077.00	319.00	126.00	0.00	0.00	0.00	0.00
09-500-565077	Club Rental	717.34	248.31	332.55	221.70	378.74	341.79	549.64	522.82	0.00	0.00	0.00	0.00
09-500-565079	Range Balls	10,174.20	5,425.99	6,556.75	5,076.87	4,327.83	6,931.16	9,204.80	10,058.96	0.00	0.00	0.00	0.00
09-500-565080	Merchandise	14,037.19	8,536.58	8,358.58	6,998.74	7,700.41	12,778.64	21,870.53	19,709.69	0.00	0.00	0.00	0.00
09-500-565081	Handicap & Association	35.00	0.00	0.00	0.00	1,015.00	630.00	210.00	175.00	0.00	0.00	0.00	0.00
	Revenue Total:	211,952.28	120,915.76	107,154.38	145,286.23	109,828.66	191,844.34	245,500.52	251,263.02	0.00	0.00	0.00	0.00
Expense													
09-670-610001	SALARIES	6,938.66	6,075.27	6,022.68	8,610.51	5,621.94	9,344.09	5,448.96	5,976.16	6,687.05	2,862.02	0.00	0.00
09-670-610002	TMRS RETIREMENT	726.22	618.31	618.50	972.31	684.42	926.73	837.46	877.90	922.36	394.48	0.00	0.00
09-670-610003	WORKERS' COMPENSATION	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-670-610004	Unemployment Comp	77.73	25.21	17.04	187.72	121.42	154.13	107.89	59.80	83.27	28.97	0.00	0.00
09-670-610005	Group Health Insurance	1,585.72	1,585.72	1,585.72	2,388.58	1,595.72	1,142.65	1,818.58	1,818.58	1,818.58	909.29	0.00	0.00
09-670-610006	MEDICARE	152.15	110.58	104.66	165.28	106.81	170.97	137.07	130.34	175.55	68.42	0.00	0.00
09-670-610007	FICA - Social Security	297.74	174.52	149.06	236.57	125.00	270.03	201.06	151.75	322.63	112.27	0.00	0.00
09-670-610008	Overtime Pay	0.00	0.00	0.00	0.00	0.00	108.75	112.50	78.75	198.75	0.00	0.00	0.00
09-670-610009	Cell Phone Allowance	35.00	35.00	35.00	70.00	35.00	0.00	35.00	35.00	35.00	35.00	0.00	0.00
09-670-610030	TIPS EARNED	3,387.95	1,516.58	1,319.99	2,684.00	1,694.80	2,631.80	3,857.96	3,082.40	5,185.65	1,821.85	0.00	0.00
09-670-610040	Holiday Pay	131.53	0.00	34.10	34.10	14.61	38.97	0.00	0.00	0.00	0.00	0.00	0.00
09-670-615002	Supplies	1,269.81	588.53	522.18	1,491.25	412.46	1,395.14	867.77	894.48	0.00	0.00	0.00	0.00
09-670-615021	Wine	62.22	0.00	0.00	0.00	0.00	11.34	0.00	0.00	0.00	0.00	0.00	0.00
09-670-615022	Bar Supplies	6.00	0.00	0.00	0.00	0.00	0.00	57.00	0.00	0.00	0.00	0.00	0.00
09-670-615023	Beer	4,835.15	1,439.20	1,539.00	4,082.65	2,355.05	4,999.30	5,330.35	4,019.00	0.00	0.00	0.00	0.00
09-670-615024	Beverages	1,678.24	1,863.36	1,208.14	926.36	915.88	1,352.24	1,397.63	2,456.95	0.00	0.00	0.00	0.00
09-670-615025	Food	3,717.17	3,902.13	1,786.95	2,402.32	2,233.74	2,117.91	2,483.77	3,283.91	0.00	0.00	0.00	0.00
09-670-615026	Liquor	4,345.25	147.00	411.25	582.94	1,385.73	847.10	2,286.81	1,302.11	0.00	0.00	0.00	0.00
09-670-625000	NEW EQUIPMENT	3,312.70	826.84	0.00	832.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-670-625003	Equipment Lease	340.20	6,319.77	3,321.07	6,319.77	6,319.77	6,319.77	6,319.77	6,319.77	0.00	0.00	0.00	0.00
09-670-625004	Equipment Maintenance	950.00	0.00	0.00	0.00	0.00	600.00	470.00	0.00	0.00	0.00	0.00	0.00
09-670-625020	Equipment Repair	0.00	210.00	0.00	0.00	210.00	539.00	0.00	0.00	0.00	0.00	0.00	0.00
09-670-625021	COMPUTER REPAIRS	0.00	38.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-670-635001	Miscellaneous Expense	1,000.00	0.00	0.00	31.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-670-635023	Sales & Use Tax	837.73	1,067.03	1,676.83	139.97	1,252.94	493.01	1,038.97	1,378.34	2,001.04	0.00	0.00	0.00
09-670-635024	MIXED BEVERAGE TAX	1,564.37	2,034.06	-403.20	0.00	0.00	-1,485.85	-837.91	226.51	3,801.99	0.00	0.00	0.00
09-670-635030	Waste Disposal	90.00	180.00	90.00	90.00	0.00	180.00	0.00	289.00	90.00	0.00	0.00	0.00
09-670-635040	Licenses & Permits	10.99	750.00	2,750.00	27.99	108.98	79.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-610001	SALARIES	13,818.69	13,689.46	13,818.69	20,534.19	13,689.46	13,689.46	13,713.69	17,257.46	10,240.16	6,810.12	0.00	0.00

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09-671-610002	TMRS RETIREMENT	1,796.40	1,771.02	1,781.12	2,642.23	1,758.62	1,750.02	1,761.60	2,145.44	1,038.30	475.25	0.00	0.00
09-671-610003	WORKERS' COMPENSATION	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-610004	Unemployment Comp	17.52	0.83	0.00	329.21	123.28	102.71	20.80	0.00	24.92	50.41	0.00	0.00
09-671-610005	Group Health Insurance	2,504.94	2,504.94	2,504.94	3,757.41	2,504.94	2,504.94	2,504.94	2,504.94	1,940.02	1,205.55	0.00	0.00
09-671-610006	MEDICARE	203.98	201.74	219.57	299.80	199.53	215.92	199.88	245.21	158.54	99.77	0.00	0.00
09-671-610007	FICA - Social Security	0.00	3.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-610009	Cell Phone Allowance	70.00	70.00	70.00	140.00	70.00	0.00	70.00	70.00	35.00	70.00	0.00	0.00
09-671-610025	Retirement Stipend	0.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00
09-671-610030	TIPS EARNED	178.50	153.00	54.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-615002	SUPPLIES	40.00	154.91	649.90	0.00	369.09	606.25	138.29	285.69	0.00	0.00	0.00	0.00
09-671-615003	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	349.58	700.92	0.00	0.00	0.00	0.00
09-671-615005	Electric	5,316.35	6,624.54	5,814.61	4,990.97	5,191.78	5,367.99	4,352.93	4,865.39	5,425.85	0.00	0.00	0.00
09-671-615006	Water	840.27	859.58	1,135.12	1,252.71	1,136.97	1,230.75	1,110.54	686.26	0.00	0.00	0.00	0.00
09-671-615007	NATURAL GAS	266.06	235.40	470.10	654.26	320.49	288.66	174.34	124.04	0.00	0.00	0.00	0.00
09-671-615008	Telephone & Cable	380.81	0.00	380.81	380.81	0.00	1,142.43	0.00	761.62	0.00	0.00	0.00	0.00
09-671-615020	TOURNAMENT SUPPLIES	0.00	241.96	0.00	0.00	0.00	0.00	247.40	0.00	0.00	0.00	0.00	0.00
09-671-615030	MERCHANDISE	11,777.49	11,396.44	4,829.56	7,517.82	15,087.65	27,077.40	6,930.93	17,867.69	774.70	0.00	0.00	0.00
09-671-620002	DUES & MEMBERSHIPS	1,944.00	0.00	0.00	270.00	0.00	3,250.00	45.00	0.00	0.00	0.00	0.00	0.00
09-671-625000	NEW EQUIPMNET	399.38	0.00	0.00	156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-625004	CARTS R&M	1,330.02	989.81	459.94	0.00	0.00	165.37	0.00	651.97	0.00	0.00	0.00	0.00
09-671-625014	Building Maintenance	649.76	358.25	667.26	175.00	921.89	243.69	755.95	2,074.65	0.00	0.00	0.00	0.00
09-671-625021	COMPUTER REPAIRS	0.00	397.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-625025	RANGE BALLS/RENTAL CLUBS	0.00	0.00	0.00	1,821.04	1,196.19	4,015.56	0.00	83.06	0.00	0.00	0.00	0.00
09-671-625030	CART LEASE	4,194.30	0.00	4,194.30	0.00	0.00	17,938.80	0.00	8,969.40	0.00	0.00	0.00	0.00
09-671-635001	Miscellaneous Expense	0.00	0.00	420.00	74.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-635008	Uniform Expense	78.74	28.50	85.23	62.00	77.50	122.57	0.00	60.00	0.00	0.00	0.00	0.00
09-671-635025	ADVERTISING	0.00	2,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-635031	Credit Card Fees	5,959.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-645001	Error/Omission Insurance	3,611.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-645002	General Liability Ins	1,897.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-645004	PROPERTY INSURANCE	11,474.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-671-660004	Thrid Party Provider	678.12	678.12	877.29	890.62	892.42	1,359.88	892.02	892.02	892.02	0.00	0.00	0.00
09-671-660006	Equip/Software Purchase/Maint	1,378.00	1,454.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-610001	SALARIES	33,799.74	31,538.34	32,350.26	43,374.75	27,114.27	28,633.41	29,224.30	28,272.44	30,423.22	14,565.34	0.00	0.00
09-672-610002	TMRS RETIREMENT	3,532.51	3,514.70	3,695.14	4,871.34	3,087.23	3,085.59	3,125.62	3,151.73	3,235.36	1,539.21	0.00	0.00
09-672-610003	WORKERS' COMPENSATION	9,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-610004	UMEMPLOYMENT COMP	107.11	110.48	117.84	727.14	331.12	180.65	90.52	75.40	99.21	46.51	0.00	0.00
09-672-610005	Group Health Insurance	6,449.30	6,342.20	6,865.70	8,477.79	5,651.86	5,651.86	5,651.86	5,651.86	5,651.86	2,825.93	0.00	0.00
09-672-610006	MEDICARE	496.47	459.02	469.17	642.97	402.44	425.27	438.93	428.26	459.73	217.68	0.00	0.00
09-672-610007	FICA - Social Security	415.03	263.84	250.98	368.00	214.20	312.63	350.91	292.14	384.46	180.19	0.00	0.00
09-672-610008	Overtime Pay	865.14	728.89	431.52	721.10	510.23	671.01	929.62	1,134.55	1,154.05	337.52	0.00	0.00
09-672-610009	Cell Phone Allowance	140.00	140.00	140.00	210.00	105.00	0.00	105.00	105.00	105.00	105.00	0.00	0.00

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09-672-610011 Certification Pay	23.08	23.08	23.08	34.62	23.08	23.08	23.08	23.08	23.08	11.54	0.00	0.00
09-672-610012 Contract Services	1,049.00	1,049.00	1,049.00	0.00	14,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-615002 SUPPLIES	2,251.77	3,677.84	1,743.59	1,699.10	163.43	736.50	895.56	555.14	0.00	0.00	0.00	0.00
09-672-615005 Electric	0.00	0.00	0.00	520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-615006 Water	72.83	55.80	76.88	309.12	187.33	66.50	102.27	63.13	90.80	0.00	0.00	0.00
09-672-615026 TRINITY WATER	0.00	6,358.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-615027 Golf Course	419.94	0.00	17,458.33	17,400.00	3,402.00	0.00	414.09	328.20	0.00	0.00	0.00	0.00
09-672-615028 Irrigation	11,394.55	1,946.22	946.63	2,372.00	2,184.48	139.64	141.68	0.00	1,113.00	0.00	0.00	0.00
09-672-615040 Chemicals	25,732.24	0.00	109.96	17,087.54	1,100.00	12,414.07	0.00	17,636.26	27,462.64	0.00	0.00	0.00
09-672-615042 SEED/SOD	605.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-620001 TRAINING	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-620002 DUES & MEMBERSHIPS	14.99	14.99	14.99	14.99	14.99	14.99	679.97	0.00	0.00	0.00	0.00	0.00
09-672-625001 NEW EQUIPMENT	86.31	117.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-625002 Equipment Repair	198.22	1,214.40	488.61	1,238.85	24.69	1,493.47	1,163.49	4,164.47	0.00	0.00	0.00	0.00
09-672-625003 Equipment Lease	2,998.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-625004 Equipment Maintenance	647.95	642.98	95.19	21.08	182.93	60.00	318.99	25.26	0.00	0.00	0.00	0.00
09-672-625007 Small Tools	205.99	1,877.73	2,586.57	832.95	1,774.99	38.96	171.02	4.30	0.00	0.00	0.00	0.00
09-672-635001 Miscellaneous Expense	0.00	0.00	267.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-635008 Uniform Expense	711.61	1,109.38	1,583.35	579.28	1,360.90	356.87	656.15	533.46	0.00	0.00	0.00	0.00
09-672-640001 Gasoline/oil	2,877.51	6,301.54	2,262.59	1,454.78	1,598.42	4,098.28	2,345.22	457.50	0.00	0.00	0.00	0.00
09-672-645005 MOBILE EQUIPMENT	4,271.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-645010 Equipment Insurance	9,366.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-650010 CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	1,919.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-650011 CAPITAL REPAIR	0.00	0.00	0.00	0.00	3,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-672-660004 Thrid Party Provider	222.02	222.02	287.23	291.60	292.19	445.24	292.06	292.06	292.06	0.00	0.00	0.00
Expense Total:	233,665.03	141,329.99	135,735.44	181,473.16	137,854.76	173,356.50	112,358.87	155,820.75	113,545.85	34,772.32	0.00	0.00
Fund 09 Surplus (Deficit):	-21,712.75	-20,414.23	-28,581.06	-36,186.93	-28,026.10	18,487.84	133,141.65	95,442.27	-113,545.85	-34,772.32	0.00	0.00
Total Surplus (Deficit):	-31,894.09	239,114.51	285,023.30	507,538.12	2,004,770.50	-1,248,040.84	281,697.37	260,360.04	-35,390.66	-117,029.36	0.00	0.00

My Monthly Activity Report

Group Summary

Account Typ...	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023
Fund: 01 - GENERAL FUND												
Revenue	252,202.93	347,007.83	776,341.83	913,179.40	2,244,391.79	-1,025,846.15	264,327.45	309,393.81	323,856.05	2,465.50	0.00	0.00
Expense	310,983.79	353,415.79	272,311.91	283,893.01	226,486.71	339,535.18	166,304.22	236,070.06	231,748.39	54,396.73	0.00	0.00
Fund 01 Surplus (Deficit):	-58,780.86	-6,407.96	504,029.92	629,286.39	2,017,905.08	-1,365,381.33	98,023.23	73,323.75	92,107.66	-51,931.23	0.00	0.00
Fund: 02 - WATER FUND												
Revenue	162,296.89	268,042.12	1,408.93	618.18	133,831.76	223,153.31	148,112.31	154,589.79	137,989.62	-32.13	0.00	0.00
Expense	137,974.42	49,138.99	204,473.50	98,087.33	70,591.54	164,117.73	104,463.66	123,088.41	206,641.33	10,286.53	0.00	0.00
Fund 02 Surplus (Deficit):	24,322.47	218,903.13	-203,064.57	-97,469.15	63,240.22	59,035.58	43,648.65	31,501.38	-68,651.71	-10,318.66	0.00	0.00
Fund: 03 - CRIME CONTROL												
Revenue	54,584.34	59,522.48	59,977.91	60,395.64	76,243.99	56,577.73	56,100.26	67,742.09	65,430.33	0.00	0.00	0.00
Expense	60,731.17	36,161.63	43,376.63	69,001.04	59,083.93	39,127.44	33,354.32	32,449.93	71,812.06	13,129.48	0.00	0.00
Fund 03 Surplus (Deficit):	-6,146.83	23,360.85	16,601.28	-8,605.40	17,160.06	17,450.29	22,745.94	35,292.16	-6,381.73	-13,129.48	0.00	0.00
Fund: 04 - CAPITAL PROJECTS												
Revenue	62.59	74.73	85.44	837.31	853.01	971.15	981.91	1,062.15	1,042.77	0.00	0.00	0.00
Expense	0.00	0.00	50,715.00	0.00	0.00	0.00	48,045.95	0.00	0.00	0.00	0.00	0.00
Fund 04 Surplus (Deficit):	62.59	74.73	-50,629.56	837.31	853.01	971.15	-47,064.04	1,062.15	1,042.77	0.00	0.00	0.00
Fund: 05 - DEBT SERVICING												
Revenue	1,357.06	1,620.51	1,851.10	1,980.74	1,903.30	2,167.05	2,190.97	2,370.06	2,325.11	0.00	0.00	0.00
Expense	0.00	0.00	0.00	0.00	119,567.85	0.00	2,750.00	0.00	750.00	0.00	0.00	0.00
Fund 05 Surplus (Deficit):	1,357.06	1,620.51	1,851.10	1,980.74	-117,664.55	2,167.05	-559.03	2,370.06	1,575.11	0.00	0.00	0.00
Fund: 06 - STREET FUND												
Revenue	27,291.86	29,760.87	29,988.49	30,197.82	38,122.00	28,288.86	28,050.13	33,871.05	32,715.17	0.00	0.00	0.00
Expense	9,643.08	10,781.29	8,006.07	11,656.68	9,564.92	7,525.18	8,934.10	30,398.87	7,233.79	3,656.70	0.00	0.00
Fund 06 Surplus (Deficit):	17,648.78	18,979.58	21,982.42	18,541.14	28,557.08	20,763.68	19,116.03	3,472.18	25,481.38	-3,656.70	0.00	0.00
Fund: 08 - WRA FUND												
Revenue	29,173.16	32,007.51	32,554.74	31,552.68	39,333.52	29,668.28	29,695.70	35,379.73	48,196.22	0.00	0.00	0.00
Expense	17,817.71	29,009.61	9,720.97	32,398.66	16,587.82	31,203.38	17,050.76	17,483.64	15,214.51	3,220.97	0.00	0.00
Fund 08 Surplus (Deficit):	11,355.45	2,997.90	22,833.77	-845.98	22,745.70	-1,535.10	12,644.94	17,896.09	32,981.71	-3,220.97	0.00	0.00
Fund: 09 - HAWKS CREEK GOLF COURSE												
Revenue	211,952.28	120,915.76	107,154.38	145,286.23	109,828.66	191,844.34	245,500.52	251,263.02	0.00	0.00	0.00	0.00
Expense	233,665.03	141,329.99	135,735.44	181,473.16	137,854.76	173,356.50	112,358.87	155,820.75	113,545.85	34,772.32	0.00	0.00
Fund 09 Surplus (Deficit):	-21,712.75	-20,414.23	-28,581.06	-36,186.93	-28,026.10	18,487.84	133,141.65	95,442.27	-113,545.85	-34,772.32	0.00	0.00
Total Surplus (Deficit):	-31,894.09	239,114.51	285,023.30	507,538.12	2,004,770.50	-1,248,040.84	281,697.37	260,360.04	-35,390.66	-117,029.36	0.00	0.00

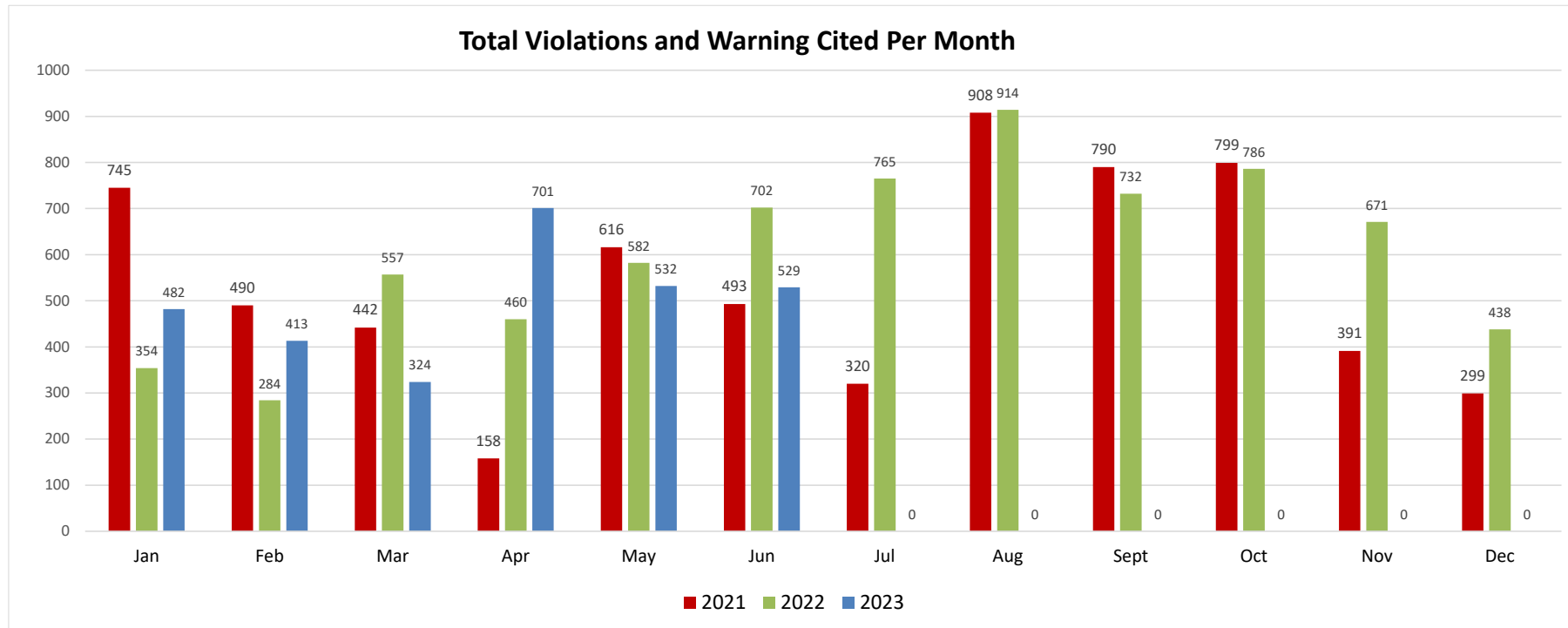
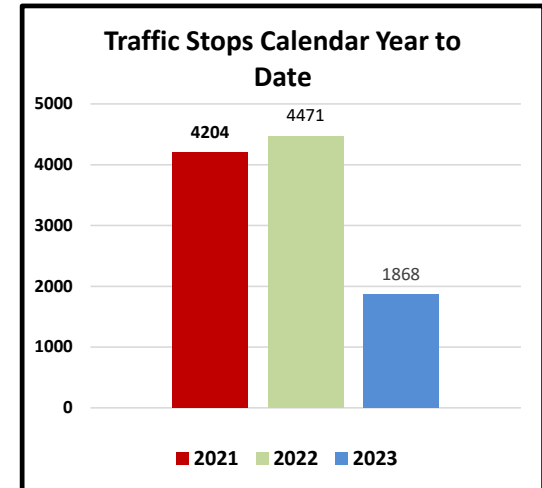
Fund	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023
01 - GENERAL FUND	-58,780.86	-6,407.96	504,029.92	629,286.39	2,017,905.08	-1,365,381.33	98,023.23	73,323.75	92,107.66	-51,931.23	0.00	0.00
02 - WATER FUND	24,322.47	218,903.13	-203,064.57	-97,469.15	63,240.22	59,035.58	43,648.65	31,501.38	-68,651.71	-10,318.66	0.00	0.00
03 - CRIME CONTROL	-6,146.83	23,360.85	16,601.28	-8,605.40	17,160.06	17,450.29	22,745.94	35,292.16	-6,381.73	-13,129.48	0.00	0.00
04 - CAPITAL PROJECTS	62.59	74.73	-50,629.56	837.31	853.01	971.15	-47,064.04	1,062.15	1,042.77	0.00	0.00	0.00
05 - DEBT SERVICING	1,357.06	1,620.51	1,851.10	1,980.74	-117,664.55	2,167.05	-559.03	2,370.06	1,575.11	0.00	0.00	0.00
06 - STREET FUND	17,648.78	18,979.58	21,982.42	18,541.14	28,557.08	20,763.68	19,116.03	3,472.18	25,481.38	-3,656.70	0.00	0.00
08 - WRA FUND	11,355.45	2,997.90	22,833.77	-845.98	22,745.70	-1,535.10	12,644.94	17,896.09	32,981.71	-3,220.97	0.00	0.00
09 - HAWKS CREEK GOLF CO...	-21,712.75	-20,414.23	-28,581.06	-36,186.93	-28,026.10	18,487.84	133,141.65	95,442.27	-113,545.85	-34,772.32	0.00	0.00
Total Surplus (Deficit):	-31,894.09	239,114.51	285,023.30	507,538.12	2,004,770.50	-1,248,040.84	281,697.37	260,360.04	-35,390.66	-117,029.36	0.00	0.00

Westworth Village Police Department
Monthly Calls-For-Service Report By Call-Type
Jun-22

Self Initiated	2023	2022	2021	Other Time	2023	2022	2021
ABANDONED VEHICLE		3	1	ADMINISTRATIVE DETAIL	275	99	129
ARREST - NOT TRAFFIC			1	CODE ENFORCEMENT - FOLLOW-UP			1
BUSINESS CHECK	172	114	196	COURT		6	5
BUSINESS PATROL	297	282	167	FTO TRAINING ACTIVITIES			
CITY ORDINANCE VIOLATION	16		1	IN-SERVICE TRAINING	35	35	39
COMM ORIENTED POLICING PROGRAM	4	3	1	JAIL DETAIL	1	42	71
CRIME AWARENESS NOTICE				OTHER		1	5
CRIME PREVENTION OPERATION		8	37	PAPERWORK		68	109
DRUGS/NARCOTICS		9	4	PRISONER BOOKING		13	13
DWI / DUI	1	4	6	PRISONER DETAIL		10	16
DWLI			1	PRISONER RELEASE		11	15
FOLLOWUP INVESTIGATION	19	12	23	PUBLIC WORKS ASSISTANCE		1	
INVESTIGATION	52	13	9	REPO			2
MOTORIST ASSIST		7	14	VEHICLE MAINTENANCE		156	232
OPEN DOOR			2				
ORDINANCE VIOLATION		6	2				
PARK PATROL	178	160	43				
PARKING VIOLATION		11	55				
PEDESTRIAN STOP		6	4				
RESIDENTIAL PATROL	337	317	305				
SUSPICIOUS VEHICLE	4		12				
TRAFFIC	346	327	403				
TRAFFIC HAZARD	5	3					
WARRANT SERVICE	4	3	1				
Self Initiated	1435	1288	1288	Other Time	311	442	637

Traffic Stops, Cited Violations, and Warnings per Month

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Totals
2021 Traffic Stops	491	316	281	89	430	358	209	621	430	534	264	181	4204
2021 Cited Violations	350	203	203	98	308	228	172	377	370	383	197	148	3037
2021 Warnings	395	287	239	60	308	265	148	531	420	416	194	151	3414
2022 Traffic Stops	291	187	343	303	351	403	493	582	453	441	391	233	4471
2022 Cited Violations	139	139	316	233	292	338	329	434	365	382	311	233	3511
2022 Warnings	215	145	241	227	290	364	436	480	367	404	360	205	3734
2023 Traffic Stops	300	243	215	408	356	346							1868
2023 Cited Violations	209	159	126	307	190	209							1200
2023 Warnings	273	254	198	394	342	320							1781





PUBLIC WORKS REPORT JUNE 2023

Water

- ❖ All bacteriological water samples passed
- ❖ Continued monthly dead-end flushing
- ❖ Continued water sampling for Nitrification Action Plan for TCEQ
- ❖ Performed construction and alleyway inspections
- ❖ Performed Line Locates for utility services
- ❖ Completed Consumer Confidence Report

Sewer

- ❖ Performed weekly sewer line flushes on Pecan Drive
- ❖ Performed preventative maintenance on sewer residential area
- ❖ Began golf course sewer project

Stormwater

- ❖ Cleaned storm drains on Pumphreys, White Settlement Road, and Casstevens
- ❖ Performed stormwater inspection
- ❖ Performed Park maintenance and cleaning
- ❖ Completed stormwater audit

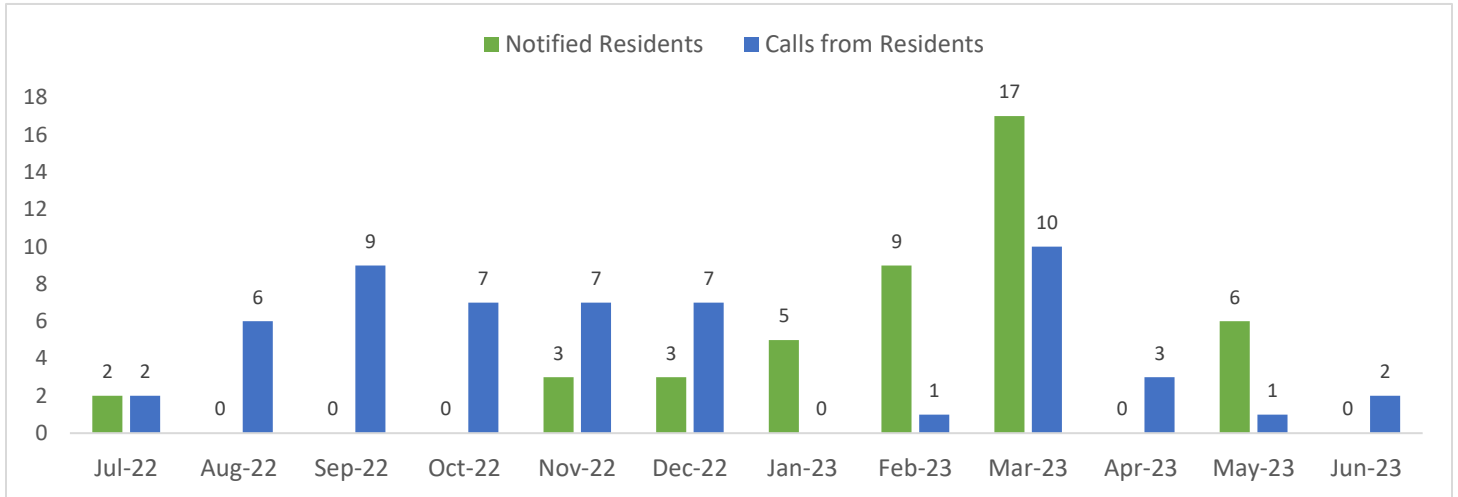


Westworth Village

AMA-Beacon Alerts 2023:

Objective- Notify residents at first alert of a water leak through phone call, email, and face to face notification.

Goal- Provide proactive customer service.



Leak Alert

	Total Completed
<u>Notified Customer within 24 hours of 1st alert</u>	63
• Leak detected	0
• No Leak Detected	0
<u>Calls from Residents</u>	59
• Leak Detected	0
• No Leak Detected	2
 Grand Totals	 122

Residents who called in were alerted through their Eye on Water account

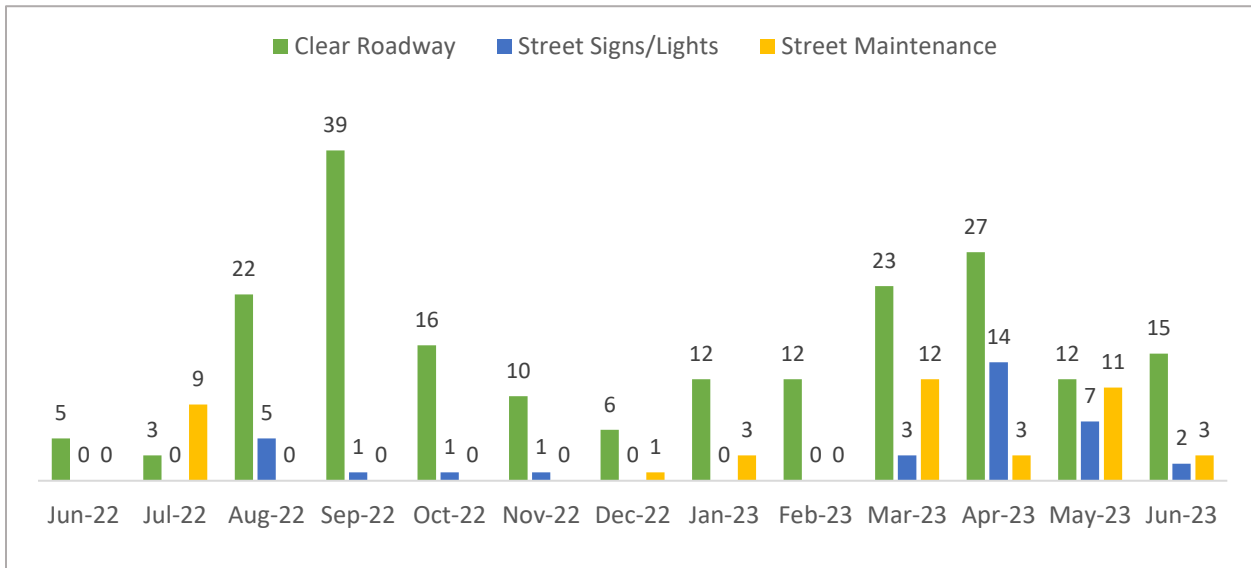


Westworth Village

Street Maintenance 2022:

Objective- Develop a Crack Sealing Program and Street Sign/Light Maintenance Program throughout the City.

Goal- Extend the longevity of City streets while implementing a quarterly inspection procedure.



Street Repair

<u>Clear Roadway</u>	Total Completed	369
• Trash	7	
• Dead Animals	2	
• Tree Limbs/Debris	6	
<u>Street Signs/Lights</u>		144
• Street Signs	2	
• Street Lights	0	
<u>Street Maintenance</u>		264
• Potholes/Street	0	
• Manhole Maintenance	0	
• Graffiti	0	
• Alleyway	3	
Grand Total:		777



June 2023 Work Order Report

Job Code	Total Completed	Total New	Total Void	Total Open
CITY HALL		6	0	0
HCGC		3	0	0
POLICE DEPARTMENT		2	0	0
COURT		0	0	0
PUBLIC WORKS BUILDING		1	0	0
ROADWAY		16	0	0
PARK		48	0	0
ALLEYWAY		3	0	0
EASEMENT		0	0	0
INTERSECTION		0	0	0
SCHOOL ZONE		0	0	0
STORMWATER		2	0	0
WATER LINES		0	0	0
SEWER LINES		0	0	0
VACANT LOT		0	0	0
Grand Totals		81	0	0



June 2023 Service Order Report

Group Summary

Group	Total Completed	Total New	Total Void	Total Open
Mobile Service Orders	181	0	0	0
Grand Totals	181	0	0	0

Job Code Summary

Job Code	Total Completed	Total New	Total Void	Total Open
CFL - Customer- Leak Investigation	2	0	0	0
CRRR - Customer Requested Re-Read	1	0	0	0
CUT - Cutoff- Delinquent Acct.	13	0	0	0
CUTOFF NON-PAY - Cutoff Non-Pay	1	0	0	0
MISC - Miscellaneous	2	0	0	0
MRR - Meter Re-Read	121	0	0	0
OCC - Read and Leave On	10	0	0	0
OFF - Turn Off Service	2	0	0	0
ON - Turn On Service	4	0	0	0
PRESS - Water Pressure	2	0	0	0
REINS - Turn Back on Service	9	0	0	0
SWAP - Meter Exchange	5	0	0	0
TRASH - Replace Trash/Recycle Bin	9	0	0	0
Grand Totals	181	0	0	0

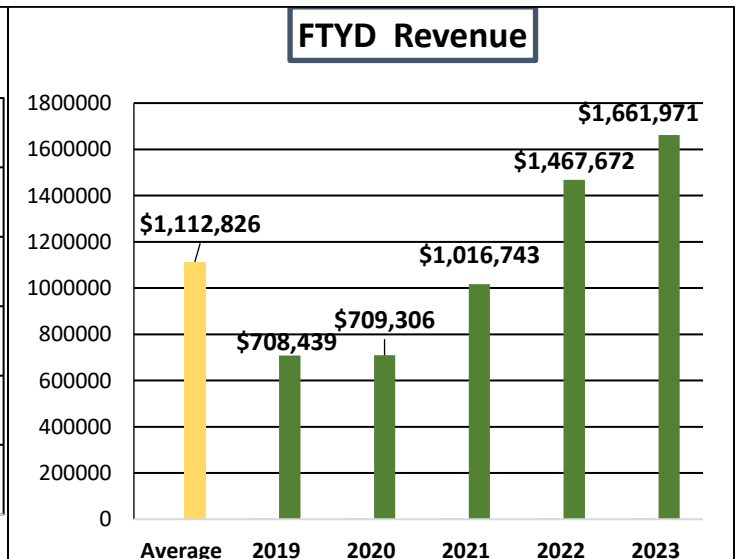
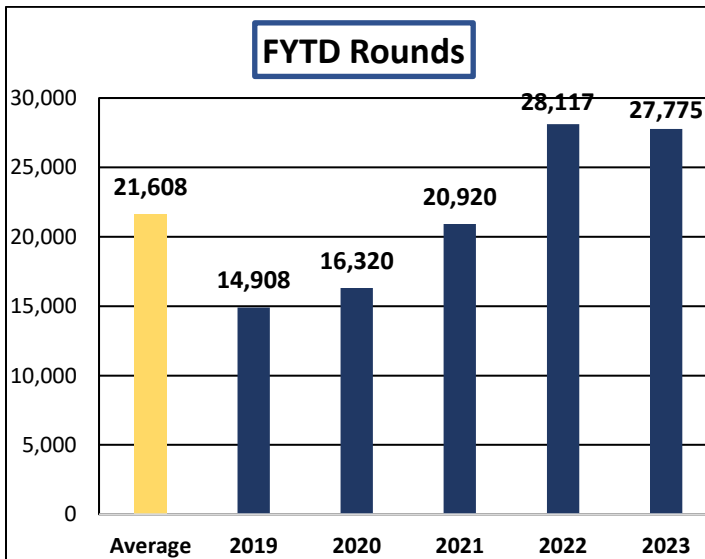
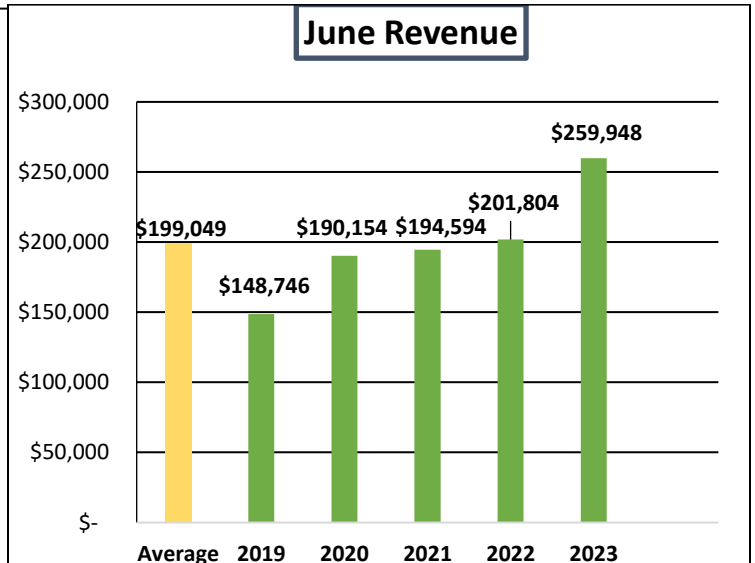
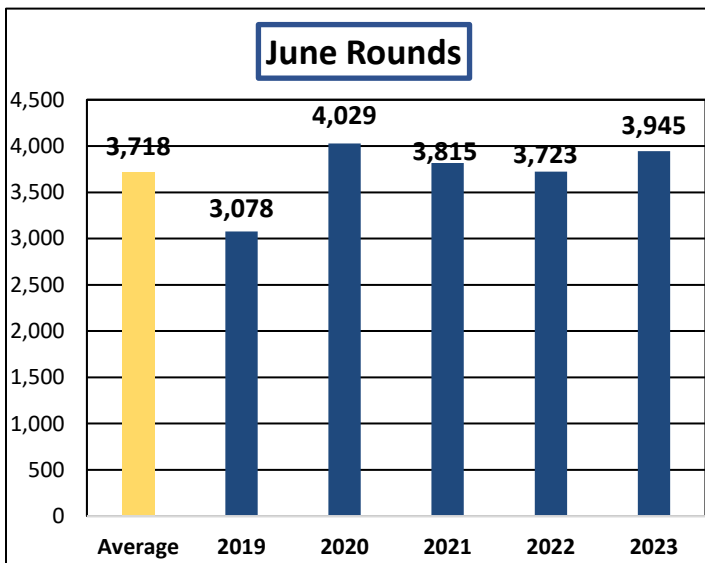


HAWKS CREEK GOLF CLUB: JUNE 2023 MONTHLY REPORT



Monthly Overview				
Monthly Overview				
Rounds	Total: 3945	Price Per Player: \$65.89		
Revenue	Total: \$259,947.57	Per Round: \$65.89	D/F G/F Revenue: \$181,833.15	Avg. \$ per Round G/F: \$46.09
Closures	1 Day Closed			

Category	Revenue	\$ Per Round
Green Fees	\$181,833.15	\$46.09
Pro-Shop Merchandise	\$14,393.92	\$3.64
Range	\$15,632.88	\$3.96
Food	\$7,049.50	\$1.78
Beer	\$16,039.37	\$4.06
Beverages	\$6,971.90	\$1.76
Liquor	\$6,807.05	\$1.72



Summary/Overview

- **WEATHER:** The weather for June was hotter than usual with 15 days with a heat index over 100° with only .26" of rainfall received.
- **FINANCE:** 3,945 Rounds were played last month equating to a total revenue of \$259,948. This total beat the highest previous total by \$58,144 and is \$81,575 more than our previous 5-year average.
- **Golf Course Update:** The condition of the golf course continues to receive praise on a daily basis. Despite the unfavorable weather, the golf course is green, lush, and carries a considerably greater amount of turf coverage than most courses in the DFW metroplex. Kudos to Kevin and his team for a job well done.



Westworth Village

Administrator Report

Municipal Complex
311 Burton Hill Road
Westworth Village, TX 76114
cityofwestworth.com

July 11, 2023

Council Chambers

Code Enforcement

Code Enforcement took action on 94 violations, 28 were resolved and 66 given court appearance dates. In addition, during the month of June two stop work orders were issued to construction sites, both were corrected and released. As always Code will continue to focus on citizen complaints, and this month focused on parking on unimproved surfaces and junk vehicles. As always, the goal is to gain compliance therefore, Code Enforcement continues to take a pro-active approach and we appreciate the positive response by all our citizens.

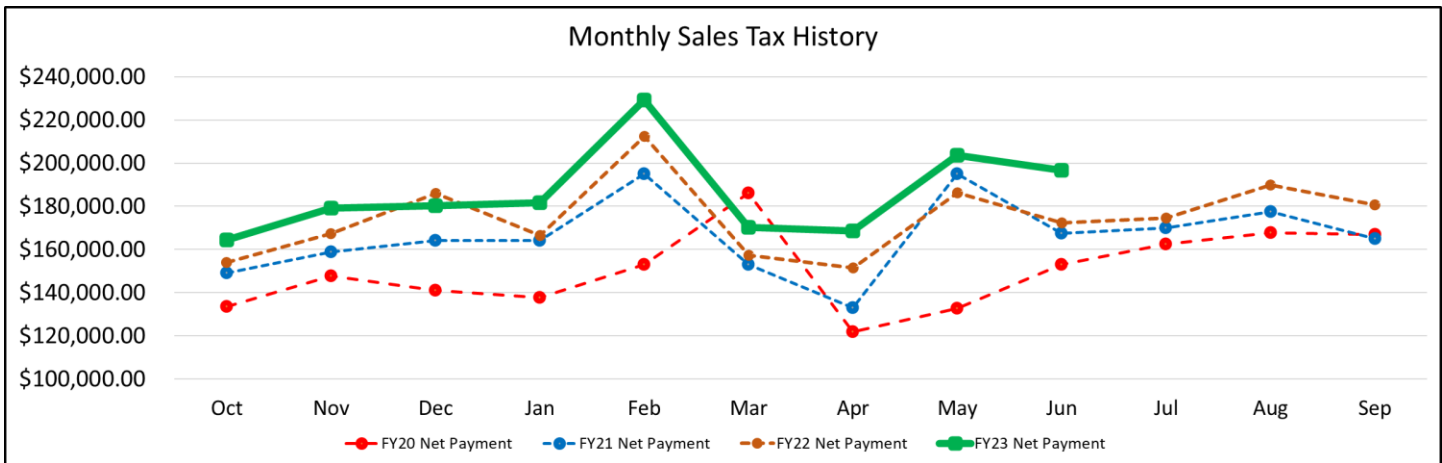
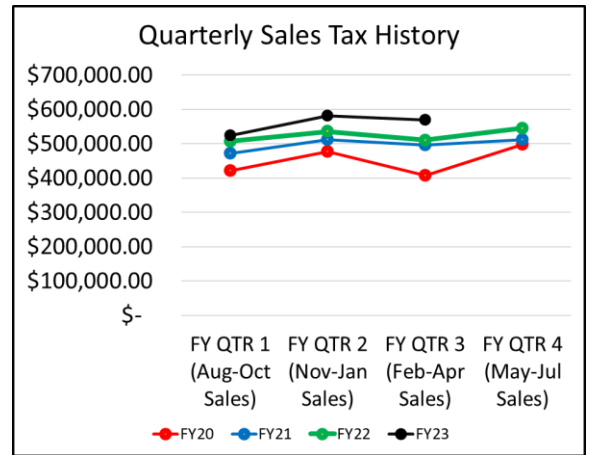
Community Development

Residential Projects in progress: 32

Commercial Projects in progress: 0

Finance:

The monthly sales tax numbers on the charts show a quarterly increase in sales taxes revenue over last year. The monthly chart below shows our sales are still above prior years. The state comptroller produces detailed monthly reports, which are available on their website at: <https://mycpa.cpa.state.tx.us/allocation/AllocDetail>



Overall, the financial stability of the city continues to remain positive. The following should be noted:

Funds held by institution	
Wells Fargo	\$2,041,094
TexPool	\$4,937,334
TexStar	\$5,970,775
6/31/2023	\$12,949,203
Dedicated Grant Fund	\$683,146

- The budget process for the coming fiscal year is being prepared using the prior rolling 12 months of actual sales tax, less 10% for calculation purposes.
- The golf course continues to break revenue records; June was the highest revenue for any month in the history of the course; even with record breaking heat.
- The dedicated grant funds must be spent by the end of 2025; the council approved \$330K to the Kay Lane Project, and the Long-Range Planning Advisory Board will be making recommendations on where to spend the balance.

FOLLOW UP ON PRIOR ITEMS:

1. Golf Course sewer line replacement project is wrapping up this weekend. They did have to extend the length of sewer replacement by an additional 100ft; the minimal cost increase will be absorbed by the building maintenance funds currently budgeted.
2. Drainage clean out at Ansley Drive is 1/3 complete and should be finalized by the end of next week.
3. The second pickleball court project is scheduled to start on July 10th. Once poured, we can't fully paint it until the cement has cured for 90 days. We will paint a temporary court on the surface 2 weeks after it has been poured and it can be used at that time.
4. The applications for short- and long-term rental properties and vacant buildings are being finalized by staff. They should be posted online by the end of this month. There is no charge for a long-term rental property registration, short term rental is \$150 per property and vacant buildings registrations are \$100. We will be mailing notifications to known rental property owners beginning in August.

PUBLIC HEARING, BRIEFINGS AND ACTION ITEMS ON THE AGENDA:

7A: Resolution 2023-06

As a member of the ONCOR Steering Committee of Cities, we receive legal advice and respond as a collective group of cities to Oncor request. ONCOR has filed for a rate increase and there is some concern about the impact to the cities as well as individual electric rates. Therefore, until a response is received by the Steering Committee attorney, cities have been asked to deny the request. Staff is recommending approval.

7B: Financial Audit for FY 2022

At the end of last fiscal year, the council made the correct decision to change auditing firms, as we had used the prior one for 7+ years. The audit this year was very thorough and the current auditor, contacted the prior auditor multiple times for clarification on several classifications and schedules. I'm happy to report that after supplying countless supporting documents, verifying policies/money handling practices and through the work of our CPA, we have received a clean audit report. Staff will be recommending the same auditor be retained for the Fiscal Year 2023 audit.

7C: Budget Reviews

	<u>Date</u>	<u>Time</u>	<u>Board/Council</u>	<u>Budgets</u>
<input checked="" type="checkbox"/>	5/9/2023	7:00pm	Council	Budget process, timeline and performance measure discussion
<input checked="" type="checkbox"/>	6/6/2023	6:00pm	CCPD/PSC	Review current FYTD & proposed FY23-24 CCPD Budgets
<input checked="" type="checkbox"/>	6/6/2023	7:00pm	WRA Board	Review current FYTD & proposed FY 23-24 WRA and Hawks Creek Budget
<input checked="" type="checkbox"/>	6/13/2023	7:00pm	Council	Review current FYTD and proposed FY23-24 CCPD, WRA, & Hawks Creek
<input checked="" type="checkbox"/>	7/6/2023	6:00pm	CCPD	Public Hearing/Approval of CCPD Budget
	7/11/2023	7:00pm	WRA Board	Public Hearing/Approval of WRA Budget
	7/11/2023	7:00pm	Council	First review of General Fund, Debt Service, Water Fund and Street Fund Budgets
	8/8/2023	6:00pm	LRP	Review current FYTD & proposed FY23-24 Capital Improvement budget
	8/8/2023	7:00pm	Council	Review current FYTD & proposed FY23-24 full budget
	9/12/2023	7:00pm	Council	First Public Hearing, Second review of Budget and Tax Rate
	9/19/2023	7:00pm	Council	Second Public Hearing, Approval Budget and Set Tax Rate

Items of note across all budgets:

- **10 Year projections:** Budgets are being projected out for a 10-year period. The Long-Range Planning committee is prioritizing the capital expenditures, and we are financially planning for them. This includes, streets, infrastructure, and the storm water drainage system.

These projections are a financial roadmap, they will be included in the budget book each year. When the council takes action to adopt the FY2023-24 budget, they are only approving that one FY, not all 10 years. Each there thereafter the projections will be reviewed and updated. As always, the goal is to maintain a strong financial future, while wisely spending money to meet the city's long-term goals.

- **Sales Tax:** We conservatively calculate revenue, this year the mayor has proposed using the prior 12 months of actual sales tax receipts less 10%. This is a change from prior year calculations. The 10-year sales tax revenue will top out, unless additional commercial properties are developed and based on the trend line over the past several years, the financial growth rate has slowed year over year. Therefore the 10-year sales tax projections have little variance.
- **Ad Valorem Tax:** The tax rate in this budget is set at the same rate as last two years, 0.475, there will be an increase in the revenue amount but that increase will come from valuation increases. The amount currently in use is a place holder until the Tarrant Area Appraisal District finalizes the tax rolls, sometime later this month. The budget projections next month will be accurate if the council approves the same tax rate. The initial TAD appraised value for the city increased by \$86M over last year. However, there \$201M in cases before the Appraisal Review Board, therefore they have estimated the net taxable value for the city to increase by \$21M this year. We will have more details on the Ad Valorem taxes after they produce their final tax rolls.
- **Expenses:** A cost-of-living increase of 5% across the board for employee salaries has been included, with no change in benefits and up to 2% merit pay for the police officers. All other expenses have been adjusted if needed for verified or anticipated cost increases.

Items of note regarding specific budgets:

CCPD Budget – the CCPD Board met on July 6th and has recommend the council adopt the CCPD budget as presented.

- CCPD is funded with a ½ sales tax and is dedicated funds for the police department. That sales tax dedication is authorized by a vote of the citizens every 20 years. It is scheduled to expire on September 30, 2024, and will be on the May 2024 ballot for the citizens to consider. If it is not approved on the May ballot, the associated CCPD sales tax revenue and expenses will be transferred to the general fund.
- CCPD funds are used for 5 police officers, police vehicles, uniforms, community relation events and police equipment and maintenance contracts for to the police department.

WRA Budget – the WRA will be meeting prior to the council meeting to take action on this budget:

- WRA is funded with a ¼ sales tax and is dedicated funds for economic development, including parks, city beautification and land.
- WRA funds cover the salary and benefits for one full-time and one part-time employee.
- WRA covers any losses by Hawks Creek Golf Course (no funds have been needed for this in the last two years.)

Hawks Creek Golf Course - the WRA will be meeting prior to the council meeting to take action on this budget:

- HCGC is an enterprise fund, meaning it is structured to make money.
- The 10-year projection is missing from this fund, as there are several major projects that will have a dramatic impact on the course and the projections. That includes the FW water and sewer lines that serve NASJRB, that run under White Settlement Road, they are planning to upgrade them in 2026-27. There is also the pending condemnation of the “donut hole” and the associated project.
- The course currently averages \$58 per round and this budget includes a sales revenue of \$45 per round, estimating 36K rounds per year.

General Fund:

- Overall revenue is currently projected to increase by \$153K, pending the Ad Valorem tax amount; and expenses are up \$513K. Expenses are “up” for two reasons; first is the delayed software cost for the police department that did not occur in FY23 and second due to the change in how sales tax is budgeted. Historically the budget sales tax amount did not include the portion that was transferred to “Streets”. The money is deposited directly into the General Fund by the state comptroller, and then transferred to the Street and WRA funds. Those steps are now accurately captured in the budget as it comes in a Revenue then is Expensed out via a bank transfer journal entry.
- Several GL codes are being inactivated, as they are either no longer used, or should be liability accounts, not expense accounts. The auditor and CPA have reviewed and support these recommended changes.
- Permit revenue is being reduced, as construction has slowed and there are no known large construction projects. Build out of Westworth Falls and Magnolia West are nearing completion and internal redevelopment has slowed significantly in the current financial market.
- We have not completed the PD software upgrade as part of the transition to the joint dispatch center. Therefore, that money has been budget in FY24. Due to the delay, we were required to extend existing software contracts beyond the initial estimate. However, we are still saving money by using the joint dispatch center.
- The Fort Worth Fire Contract is budgeted at the same rate, however, we generally see a mid-year rate increase, this will be adjusted prior to the September meeting.

Water Fund:

- Fort Worth has raised it’s water and sewer rates, there if approved, the council will be raising the water and sewer expenses to account for the increase. Water increased by 5% and Sewer by 15%, in addition the storm sewer rates are scheduled to increase 4% annually, equating to \$0.32 on average per customer per month.
- This budget also includes \$195K to purchase a skid steer with 5 attachments and a mini excavator. This will save money in several ways, the two biggest ROIs will be in equipment rentals and staff efficiency. I will be proposing the council consider, if they are so inclined, can purchase these items out of reserve funds this year and save approximately \$30K, as the quotes we currently have include a price increase effective October 1st. The attachments include a street broom, that can make quick work of alley issues. It will not eliminate the need for the street sweeper, but it will assist in our efforts to reduce storm sewer debris.

Debt Fund:

- This fund revenue is from Ad Valorem tax, Water fund transfers and Hawks Creek fund transfers.
- The expenses are to pay the debt service principal and interest payments per the schedule.

Street Fund:

- The only change in this fund is an increase in expenses for Street signs – as the controller box for the Burton Hill/White Settlement streetlight must be replaced. It is well beyond end of life.

Capital Fund and **Gas Royalties** will be reviewed next month, after the Long-Range Planning meets to make recommendations.

Citizens are encouraged to provide feedback on any of the budgets throughout this process. There will be at least two public hearings on the budget at city council meetings in September.

I can be contacted at 817-710-2526 or via email at bbarrett@cityofwestworth.com to discuss the above or any other city issue. I look forward to seeing everyone on Tuesday evening. Remember, if you can't attend the meeting, but would like a comment read aloud during citizen comments or a public hearing, you can submit it to my no later than noon on Tuesday.

Brandy Barrett

INSPECTIONS

2022

2023

June

July

Aug.

Sep.

Oct.

Nov.

Dec.

Jan.

Feb.

Mar.

Apr.

May

June

Building

21

15

19

20

26

24

29

46

27

45

28

32

46

Mech.

14

7

3

6

6

13

9

12

12

15

9

10

13

Elect.

14

19

13

12

14

23

17

26

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23

21

30

22

Plumb.

22

18

15

23

12

20

20

40

31

27

34

47

40

CO

12

9

11

9

5

7

10

15

9

15

7

11

12

Total

83

68

61

70

63

87

85

139

99

125

99

130

133

CODE COMPLIANCE														
	2023													
	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	JAN	FEB	MAR.	APR.	MAY	JUNE	TOTAL
STOP WORK ORDER/CONSTRUCTION RELATED ISSUES		1				14	9		6	4	7			41
FENCE REPAIR ISSUES	2			5					2	2	3	2	3	19
SUB-STANDORD ISSUES											3			3
TRASH BINS LEFT AT CURB					3	1	2	4	1		1			12
WORKING WITHOUT PERMIT	5	2			4	2	2	3	1	1	2	1		23
OUTSIDE STORAGE OF INDOOR ITEMS				10	1	1		3	1			2	2	20
PARKING OVER SIDEWALK	2							1		1				4
MISCELLANEOUS	1									2				3
PARKING UNAPPROVED SURFACE				5	2		1	1	2	1	8	5	49	74
ALLEYWAY MAINTENANCE				41	2	5	3				5	256	14	326
OVERGROWN TREES/SHRUBS	2			8	18	7		2			5	2	5	44
HIGH GRASS AND WEEDS	27	9		15	5	4	1			7	32	6	14	120
POOL MAINTENANCE														0
UNSIGHTLY CONDITIONS	4			12	5	11	3		11	6	3	3	5	63
IMPROPER SIGNS REMOVED		3		4	2	17	4	7	9	6	9	4	2	67
STORM WATER VIOLATIONS														0
WATER RUN OFF/SCHEDULE	1										2	1	1	5
TOTAL WARNINGS ISSUED	44	15	0	100	42	45	26	14	24	24	80	282	28	724
CITATIONS ISSUED	17	2	12	29	2	13	4	4	25	6	22	6	66	208
TOTAL	61	17	12	129	44	58	30	18	49	30	102	288	94	932



A RESOLUTION OF THE CITY OF WESTWORTH VILLAGE, TEXAS FINDING THAT ONCOR ELECTRIC DELIVERY COMPANY LLC’S APPLICATION TO AMEND ITS DISTRIBUTION COST RECOVERY FACTOR AND UPDATE GENERATION RIDERS TO INCREASE DISTRIBUTION RATES WITHIN THE CITY SHOULD BE DENIED; AUTHORIZING PARTICIPATION WITH THE STEERING COMMITTEE OF CITIES SERVED BY ONCOR; AUTHORIZING HIRING OF LEGAL COUNSEL; FINDING THAT THE CITY’S REASONABLE RATE CASE EXPENSES SHALL BE REIMBURSED BY THE COMPANY; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; REQUIRING NOTICE OF THIS RESOLUTION TO THE COMPANY AND LEGAL COUNSEL.

WHEREAS, the City of Westworth Village, Texas (“City”) is an electric utility customer of Oncor Electric Delivery Company LLC. (“Oncor” or “Company”), and a regulatory authority with an interest in the rates and charges of Oncor; and

WHEREAS, the City is a member of the Steering Committee of Cities Served by Oncor (“OCSC”), a membership of similarly situated cities served by Oncor that have joined together to efficiently and cost effectively review and respond to electric issues affecting rates charged in Oncor’s service area; and

WHEREAS, on or about June 29, 2023, Oncor filed with the City an Application to Amend its Distribution Cost Recovery Factor and Update Mobile Generation Riders, PUC Docket No. 55190, seeking to increase electric distribution rates by approximately \$152.78 million and update Oncor’s Rider Mobile Generation and Rider Wholesale Mobile Generation to recover \$1.07 million related to mobile generation facilities; and

WHEREAS, all electric utility customers residing in the City will be impacted by this ratemaking proceeding if it is granted; and

WHEREAS, OCSC is coordinating its review of Oncor’s DCRF filing with designated attorneys and consultants to resolve issues in the Company’s application; and

WHEREAS, OCSC members and attorneys recommend that members deny the DCRF.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WESTWORTH VILLAGE, TEXAS:

Section 1. That the City is authorized to participate with Cities in PUC Docket No. 55190.

Section 2. That subject to the right to terminate employment at any time, the City hereby authorizes the hiring of the law firm of Lloyd Gosselink and consultants to negotiate with the Company, make recommendations to the City regarding reasonable rates, and to direct any necessary administrative proceedings or court litigation associated with an appeal of this application filed with the PUC.

Section 3. That the rates proposed by Oncor to be recovered through its DCRF charged to customers located within the City limits, are hereby found to be unreasonable and shall be denied.

Section 4. That the Company shall continue to charge its existing rates to customers within the City.

Section 5. That the City's reasonable rate case expenses shall be reimbursed in full by Oncor within 30 days of presentation of an invoice to Oncor.

Section 6. That it is hereby officially found and determined that the meeting at which this Resolution is passed is open to the public as required by law and the public notice of the time, place, and purpose of said meeting was given as required.

Section 7. That a copy of this Resolution shall be sent to J. Michael Sherburne, Vice President – Regulatory, Oncor Electric Delivery Company LLC, 1616 Woodall Rodgers Freeway, Dallas, Texas 75202; to Tab R. Urbantke, Hunton Andrews Kurth LLP, 1445 Ross Avenue, Suite 3700, Dallas, Texas 75202; and to Thomas L. Brocato, General Counsel to OCSC, at Lloyd Gosselink Rochelle & Townsend, 816 Congress Ave., Suite 1900, Austin, Texas 78701.

AND IT IS SO RESOLVED. PASSED, APPROVED, AND ADOPTED on this, the 11th day of July 2023.

CITY OF WESTWORTH VILLAGE

L. Kelly Jones, Mayor

ATTEST:

Brandy G. Barrett, TRMC

City Administrator/Secretary

MODEL STAFF REPORT REGARDING ONCOR ELECTRIC DELIVERY COMPANY, LLC'S DISTRIBUTION COST RECOVERY FACTOR AND MOBILE GENERATION RIDERS FILING

On June 30, 2023, Oncor Electric Delivery Company, LLC ("Oncor" or "Company") filed an Application to Amend its Distribution Cost Recovery Factor ("DCRF") and Update its Mobile Generation Riders to increase distribution rates within each of the cities in its service area. In the filing, the Company asserts it is seeking an increase in distribution revenues of approximately \$152.78 million. The Company is also seeking to update its Rider Mobile Generation and Rider Wholesale Mobile Generation to recover revenue related to mobile generation unit leasing and operation. The Rider would recover approximately \$1.07 million.

The resolution authorizes the City to join with the Steering Committee of Cities Served by Oncor ("OCSC") to evaluate the filing, determine whether the filing complies with law, and if lawful, to determine what further strategy, including settlement, to pursue.

Purpose of the Resolution:

The purpose of the Resolution is to deny the DCRF application proposed by Oncor.

Explanation of "Be It Resolved" Paragraphs:

1. This section authorizes the City to participate with OCSC as a party in the Company's DCRF filing, PUC Docket No. 55190.
2. This section authorizes the hiring of Lloyd Gosselink and consultants to review the filing, negotiate with the Company, and make recommendations to the City regarding reasonable rates. Additionally, it authorizes Cities to direct any necessary administrative proceedings or court litigation associated with an appeal of this application filed with the PUC.
3. This paragraph finds that the Company's application is unreasonable and should be denied.
4. This section states that the Company's current rates shall not be changed.
5. The Company will reimburse Cities for their reasonable rate case expenses. Legal counsel and consultants approved by Cities will submit monthly invoices that will be forwarded to Oncor for reimbursement.
6. This section recites that the Resolution was passed at a meeting that was open to the public and that the consideration of the Resolution was properly noticed.
7. This section provides that Oncor and counsel for OCSC will be notified of the City's action by sending a copy of the approved and signed Resolution to counsel.

Commented [RA1]: Oncor seeks to recover \$1.82 million total for mobile generation, but this figure includes amounts previously approved in Docket No. 53601.

This proceeding requests an additional \$1.07 million beyond what the Commissioners approved in Docket 53601.

I figured I would clarify because Oncor, at the beginning, states that it seeks \$1.82 million related to mobile generation.

Also, Oncor did not include an figure related to an increase on individual retail customer bills.

ANNUAL FINANCIAL REPORT
OF THE
CITY OF WESTWORTH VILLAGE, TEXAS

FOR

FISCAL YEAR ENDED

SEPTEMBER 30, 2022

Mayor
L. Kelly Jones



Westworth Village

**CITY OF WESTWORTH VILLAGE, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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Westworth Village

INTRODUCTORY SECTION

CITY OF WESTWORTH VILLAGE, TEXAS

City Council

For the Year Ended September 30, 2022

L. Kelly Jones	Mayor
Phillip Poole	Place 1
Michael Dingman	Place 2
Brian Libbey	Place 3
Abraham Elizondo	Place 4
Halden Griffith	Place 5
Brandy G. Barrett	City Administrator/ City Secretary
Kevin C. Reaves	Chief of Police

FINANCIAL SECTION

Mike Ward Accounting & Financial Consulting, PLLC

Mike Ward, CPA
266 RCR 1397
Point, Texas 75472

(903) 269-6211
mward@mikewardcpa.com

INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Westworth Village, Texas
311 Burton Hill Road
Westworth Village, Texas 76114

Opinions

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Westworth Village, Texas as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Westworth Village, Texas' basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Westworth Village, Texas as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the City of Westworth Village, Texas, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Westworth Village, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions.

Reasonable assurance is a high level of assurance but not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Westworth Village, Texas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Westworth Village, Texas' ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement that basis financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

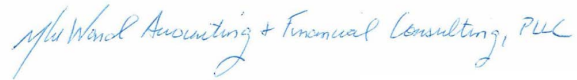
Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Westworth Village, Texas' basic financial statements. The individual component unit financial statements are presented for additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the individual component unit financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express an opinion or any form of assurance thereon.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Mike Ward Accounting & Financial Consulting, PLLC". The signature is written in a cursive style.

Mike Ward Accounting & Financial Consulting, PLLC

Point, Texas

June 27, 2023

CITY OF WESTWORTH VILLAGE, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2022

As management of the City of Westworth Village ("City"), we offer the readers of the City of Westworth Village's financial statements this narrative overview and analysis of the financial activities of the City of Westworth Village for year ended September 30, 2022. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the City's financial statements, which follow this narrative.

Financial Highlights

- The assets of the City exceeded its liabilities and deferred inflows/outflows at the close of the fiscal year by \$24,348,431 (net position). Of this amount, \$14,047,214, or 58%, is investment in capital assets, \$1,633,697, or 6.71%, is restricted for redevelopment, street improvements, and debt service. The remaining net position of \$8,667,520, or 36%, may be used to meet the City's ongoing obligations to its citizens and creditors in accordance with the City's fund designation and policies.
- The City's total net position increased \$1,970,493.
- As of the close of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$8,039,338. This represents an increase of \$914,017 in net fund balance.
- As of the close of the current fiscal year, the unassigned fund balance for the General Fund was \$5,857,436 which was approximately 192% of total General Fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Westworth Village's basic financial statements. The City's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**CITY OF WESTWORTH VILLAGE, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS (continued)
SEPTEMBER 30, 2022**

Basic Financial Statements

The first two statements (pages 18 - 20) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the City's financial status.

The next statements (pages 21 - 27) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements: 1) the governmental funds statements; and 2) the proprietary fund statements.

The next section of the basic financial statements is the **notes** on pages 28 - 43. The notes to the financial statements explain in detail some of the data contained in those statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole.

The statement of net position presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, and earned but unused vacation leave). Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting.

The government-wide statements are divided into two categories: 1) governmental activities and 2) business-type activities. The governmental activities include most of the City's basic services such as public safety and general administration. Property and sales taxes finance most of these activities. The business-type activities are those that the City charges customers to provide. These include the utility services offered by the City.

The government-wide financial statements are on pages 18 - 20 of this report.

Fund Financial Statements

The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like all other governmental entities in Texas, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the City's budget ordinance. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what funds are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship

**CITY OF WESTWORTH VILLAGE, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS (continued)
SEPTEMBER 30, 2022**

between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the council about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison schedule is presented using the same format, language, and classifications as the legal budget document. The schedule shows four columns: 1) the original budget; 2) the final budget as amended by the council; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

Proprietary Funds – The City has one type of proprietary fund which is the Water and Sewer Fund. The City charges customers for the services it provides, whether to outside customers or to other units within the City. These services are generally reported in proprietary funds. Proprietary Funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities.

Proprietary Funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 21 - 27 of this report.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 28 – 43 of this report.

**CITY OF WESTWORTH VILLAGE, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS (continued)
SEPTEMBER 30, 2022**

Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 11,596,848	\$ 8,304,855	\$ 3,114,764	\$ 1,735,379	\$ 14,711,612	\$ 10,040,234
Capital assets	15,489,335	15,445,926	6,420,328	6,913,120	21,909,663	22,359,046
Total assets	27,086,183	23,750,781	9,535,092	8,648,499	36,621,275	32,399,280
Deferred outflow of resources	211,046	214,835	71,132	72,806	282,178	287,641
Current liabilities	2,956,195	7,457,524	882,886	1,063,462	3,839,081	8,520,986
Long-term liabilities	7,825,790	1,248,389	248,211	389,862	8,074,001	1,638,251
Total liabilities	10,781,985	8,705,913	1,131,097	1,453,324	11,913,082	10,159,237
Deferred inflows of resources	445,476	293,984	196,464	129,658	641,940	423,642
Total deferred inflows	445,476	293,984	196,464	129,658	641,940	423,642
Net position:						
Net investment in capital assets	7,809,971	8,064,850	6,237,243	5,876,553	14,047,214	13,941,403
Restricted	1,633,697	1,815,443	-	-	1,633,697	1,815,443
Unrestricted	6,626,100	5,085,426	2,041,420	1,261,770	8,667,520	6,347,196
Total net position	\$ 16,069,768	\$ 14,965,719	\$ 8,278,663	\$ 7,138,323	\$ 24,348,431	\$ 22,104,042

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition. The net position of the City exceeded liabilities by \$24,348,431 as of September 30, 2022. The City's net position increased by \$1,970,493 for the fiscal year ended September 30, 2022.

Net investment in capital assets:

The City's net position of net investment in capital assets of, \$14,047,214, or 58%, reflects the City's investment in capital assets (e.g. land, buildings, infrastructure, and equipment) less any related debt still outstanding that was issued to acquire those items. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investments in its capital assets is reported net of outstanding related debt, the resources needed to repay that debt must be provided by other sources since the capital assets cannot be used to liquidate these liabilities.

Restricted net position:

The restricted net position of \$1,633,697, or 6.71%, of total net position represents resources that are subject to external restrictions on their use, or by enabling legislation. Restricted net position is comprised of state imposed restrictions for redevelopment use, \$459,366, or 28.1%, and \$762,569, or 46.7%, for streets, and \$429,308 for debt service.

Unrestricted net position:

Unrestricted net position of \$8,667,520 or, 36%, is available to fund the City programs and obligations to its citizens and creditors.

CITY OF WESTWORTH VILLAGE, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS (continued)
SEPTEMBER 30, 2022

Changes in Net Position

	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 608,794	\$ 639,962	\$ 3,703,804	\$ 3,549,470	\$ 4,312,598	\$ 4,189,432
Capital grants and contributions	146,636	228,215	-	-	146,636	228,215
Operating grants and contributions	-	437,841	-	-	-	437,841
General revenues:						
Property tax	1,655,957	1,611,646	-	-	1,655,957	1,611,646
Sales tax	2,165,581	1,719,793	-	-	2,165,581	1,719,793
Franchise tax	283,018	343,430	-	-	283,018	343,430
Royalties	757,256	458,371	-	-	757,256	458,371
Investment income	26,351	5,258	596	42	26,947	5,300
Miscellaneous	424,567	148,563	5,074	-	429,641	148,563
Total revenues	6,068,160	5,593,079	3,709,474	3,549,512	9,777,634	9,142,591
Expenses:						
Program expenses						
General government	\$ 1,421,848	\$ 1,244,950	\$ -	\$ -	\$ 1,421,848	\$ 1,244,950
Judicial	119,678	92,657	-	-	119,678	92,657
Public safety	1,672,312	1,715,745	-	-	1,672,312	1,715,745
Public works	484,614	55,583	-	-	484,614	55,583
Culture and recreation	205	10,884	-	-	205	10,884
Redevelopment	352,690	217,627	-	-	352,690	217,627
Interest on long-term debt	367,088	238,535	-	-	367,088	238,535
Water and sewer	-	-	-	1,748,612	-	1,748,612
Gold course	-	-	3,388,706	1,708,099	3,388,706	1,708,099
Total expenses	4,418,435	3,575,981	3,388,706	3,456,711	7,807,141	7,032,692
Change in net assets before other						
Financing sources (uses)	1,649,725	2,017,098	320,768	92,801	1,970,493	2,109,899
Other financing sources (uses):						
Transfers	(799,990)	-	799,990	-	-	-
Total other financing sources (uses)	(799,990)	-	799,990	-	-	-
Total change in net position	849,735	2,017,098	1,120,758	92,801	1,970,493	2,109,899
Net position - October 1	14,965,809	12,948,621	7,138,323	7,045,522	22,104,132	19,994,143
Prior period adjustments	254,224	-	19,582	-	273,806	-
Net position - September 30	\$ 16,069,768	\$ 14,965,719	\$ 8,278,663	\$ 7,138,323	\$24,348,431	\$ 22,104,042

**CITY OF WESTWORTH VILLAGE, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS (continued)
SEPTEMBER 30, 2022**

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's governmental funds are to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

At September 30, 2022, the City's governmental funds reported total fund balances of \$8,039,338, a 17.% increase increase comparison with the prior year's total ending fund balance. The components of total fund balance as follows:

- Restricted fund balances of \$1,633,697, or 20.3%, of total fund balance consists of amounts restricted by external laws or contractual obligations. These are as follows:
 - \$459,366, or 28.1%, for redevelopment use;
 - \$411,762, or 25.2%, for debt service;
 - \$762,569, or 46.7% for streets.
- Assigned fund balance of \$548,205, or 6.82%, of total fund balance, is for capital projects.
- Unassigned fund balance of \$5,857,436, or 72.9%, of total fund balance, represents the residual available balance that has not been restricted, committed, or assigned by management, City Council, or otherwise.

General Fund - The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance was \$5,857,436, compared to \$4,426,886 at the end of the prior fiscal year. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 192% of total General Fund expenditures.

General Fund Budgetary Highlights: Generally, budget amendments fall into one of three categories: (1) amendments made to adjust estimates that are used to prepare the original budget ordinance once exact information is available, (2) amendments made to recognize new funding sources, such as Federal and State grants; and (3) increases in appropriations that become necessary to maintain services. During the fiscal year, the City revised the original adopted budget.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-statements, but in more detail. Unrestricted net position of the proprietary funds at the end of the fiscal year amounted to \$2,041,420.

**CITY OF WESTWORTH VILLAGE, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS (CONTINUED)
SEPTEMBER 30, 2022**

Capital Asset and Debt Administration

Capital assets - The City's investment in capital assets for its governmental and business-type activities as of September 30, 2022, totals \$21,909,663 (net of accumulated depreciation). These assets include land, buildings and improvements, infrastructure, vehicles and equipment. The total increase in capital assets for the current fiscal year was approximately .3%.

**Capital Assets
September 30, 2022
(net of accumulated depreciation)**

	Governmental		Business-type		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 644,158	\$ 644,158	\$2,097,881	\$ 2,097,881	\$ 2,742,039	\$ 2,742,039
Buildings & Improvements	3,662,905	3,767,468	2,785,534	46,086	6,448,439	3,813,554
Golf course				499,871		
Infrastructure	8,677,377	9,068,432	1,360,837	3,897,064	10,038,214	12,965,496
Machinery & Equipment	58,151	86,652	156,076	352,218	214,227	438,870
Construction in Progress	2,446,744	1,879,216	20,000	20,000	2,466,744	1,899,216
Total	\$ 15,489,335	\$ 15,445,926	\$ 6,420,328	\$ 6,913,120	\$ 21,909,663	\$ 21,859,175

More detailed information about the City's capital assets is presented in Note G to the financial statements

Long-Term Debt - As of September 30, 2022, the City had outstanding long-term debt in the amount of \$7,862,449, a decrease of \$604,826.

**Outstanding Debt
As of September 30, 2022**

	Governmental		Business-type		Total	
	2022	2021	2022	2021	2022	2021
Capital Leases Payable	\$ -	\$ -	\$ 183,085	\$ 236,451	\$ 183,085	\$ 236,451
Bonds Payable	\$ 7,679,364	\$ 7,430,834	\$ -	\$ 799,990	7,679,364	8,230,824
Total	\$ 7,679,364	\$ 7,430,834	\$ 183,085	\$ 1,036,441	\$ 7,862,449	\$ 8,467,275

More detailed information about the City's long-term debt is presented in Note I to the financial statements

**CITY OF WESTWORTH VILLAGE, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS (continued)
SEPTEMBER 30, 2022**

Economic Factors and Next Year's Budgets and Rates

The annual budget is developed to provide efficient, effective, and economic uses of the City's resources, as well as a means to accomplish the highest priority objectives. Through the budget, the City Council and administration set the direction of the City, allocate its resources, and establish its priorities.

The City annually reviews all of its fees as part of the budget adoption process. Fees for general government as well as user charges are evaluated and, if needed, adjusted to meet the needs of the operations of the systems. The budget is adopted and a tax rate is approved to meet the demands of the budget. For 2022, rates set for fees and taxes are estimated to meet operational demand similar to the current year.

Requests for Information

This report is designed to provide an overview of the City's finances for those with an interest in the City's finances. Questions concerning the information found in this report or requests for additional financial information should be directed to the City of Westworth Village at 311 Burton Hill Road, Westworth Village, Texas 76114.

BASIC FINANCIAL STATEMENTS



Westworth Village

CITY OF WESTWORTH VILLAGE, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Crime Control and Prevention District</u>
ASSETS				
Cash and cash equivalents	\$ 7,062,016	\$ 2,508,505	\$ 9,570,521	\$ 319,801
Receivables (net of allowance for uncollectibles)	641,464	239,269	880,733	114,105
Due from other governments	1,918,246	206,052	2,124,298	-
Inventory	-	33,557	33,557	-
Net pension asset	288,635	127,381	416,016	64,847
Land held for sale	345,496	-	345,496	-
Restricted assets:				
Cash and cash equivalents	1,340,991	-	1,340,991	-
Capital assets not being depreciated:				
Land	644,158	2,097,881	2,742,039	-
Construction in process	2,446,744	20,000	2,466,744	-
Capital assets net of accumulated depreciation:				
Building & improvements	3,662,905	2,785,534	6,448,439	-
Infrastructure & improvements	8,677,377	1,360,837	10,038,214	-
Machinery & equipment	58,151	156,076	214,227	-
Total assets	27,086,183	9,535,092	36,621,275	498,753
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding	49,758	-	49,758	-
Deferred outflows of resources-pension	124,383	54,856	179,239	27,926
Deferred outflows of resources-OPEB	36,905	16,276	53,181	8,286
Total deferred outflow of resources	211,046	71,132	282,178	36,212
LIABILITIES				
Accounts payable	317,285	401,801	719,086	-
Due to other governments	1,758,938	260,057	2,018,995	129,399
Payroll liabilities	41,832	32,172	74,004	16,751
Other liabilities	154,319	86,160	240,479	-
Customer deposits	-	102,696	102,696	-
Deferred covid funding	683,821	-	683,821	-
Non-current liabilities:				
Due within one year:				
Compensated absences	26,690	26,895	53,585	-
Capital lease payable	-	183,085	183,085	-
Accrued interest payable	33,051	-	33,051	-
Bonds payable	665,000	-	665,000	-
Due in more than one year:				
Net OPEB liability	86,685	38,231	124,916	19,462
Bonds payable	7,014,364	-	7,014,364	-
Total liabilities	10,781,985	1,131,097	11,913,082	165,612
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources-OPEB	12,036	5,308	17,344	2,702
Deferred inflows of resources-pension	433,440	191,156	624,596	97,314
Total deferred inflows of resources	445,476	196,464	641,940	100,016
NET POSITION				
Net investment in capital assets	7,809,971	6,237,243	14,047,214	-
Restricted for:				
Public safety-crime control	-	-	-	204,490
Redevelopment	459,366	-	459,366	-
Debt service	411,762	-	411,762	-
Street improvements	762,569	-	762,569	-
Unrestricted	6,626,100	2,041,420	8,667,520	64,847
Total net position	\$ 16,069,768	\$ 8,278,663	\$ 24,348,431	\$ 269,337

The notes to the financial statements are an integral part of this financial statement.

**CITY OF WESTWORTH VILLAGE, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Function/Program Activities	Expenses	Program Revenues		
		Charges for Services	Capital Grants and Contributions	Operating Grants and Contributions
Primary Government				
Governmental Activities:				
General government	\$ 1,421,848	\$ 305,136	\$ 146,636	\$ -
Judicial	119,678	303,658	-	-
Public safety	1,672,312	-	-	-
Public works	484,614	-	-	-
Culture and recreation	205	-	-	-
Redevelopment	352,690	-	-	-
Interest on long-term debt	367,088	-	-	-
Total governmental activities	4,418,435	608,794	146,636	-
Business-type Activities:				
Water and sewer	1,571,378	1,753,227	-	-
Hawks creek golf course	1,817,328	1,950,577	-	-
Total business-type activities	3,388,706	3,703,804	-	-
Total primary government	\$ 7,807,141	\$ 4,312,598	\$ 146,636	\$ -
Component units:				
Crime Control and Prevention District	\$ 622,046	\$ -	\$ -	\$ -
Total component unit:	\$ 622,046	\$ -	\$ -	\$ -

General revenues:
 Property tax
 Sales & mixed beverage tax
 Franchise tax
 Royalties
 Investment income
 Miscellaneous
 Transfers
 Total general revenues
 Change in net position
 Net position - beginning
 Prior period adjustments
 Net position - ending

The notes to the financial statements are an integral part of this financial statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Crime Control and Prevention District
Governmental Activities	Business Activities	Total	
\$ (970,076)	\$ -	\$ (970,076)	\$ -
183,980	-	183,980	-
(1,672,312)	-	(1,672,312)	-
(484,614)	-	(484,614)	-
(205)			
(352,690)			
(367,088)	-	(367,088)	-
(3,663,005)	-	(3,310,110)	-
-	181,849	181,849	-
-	133,249	133,249	-
-	315,098	315,098	-
<u>\$ (3,663,005)</u>	<u>\$ 315,098</u>	<u>\$ (3,347,907)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (622,046)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (622,046)</u>
\$ 1,655,957	\$ -	\$ 1,655,957	\$ -
2,165,581	-	2,165,581	704,682
283,018	-	283,018	-
757,256	-	757,256	-
26,351	596	26,947	1
424,567	5,074	429,641	-
(799,990)	799,990	-	-
4,512,740	805,660	5,318,400	704,683
849,735	1,120,758	1,970,493	82,637
14,965,809	7,138,323	22,104,132	186,700
254,224	19,582	273,806	-
<u>\$ 16,069,768</u>	<u>\$ 8,278,663</u>	<u>\$ 24,348,431</u>	<u>\$ 269,337</u>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF WESTWORTH VILLAGE, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	General Fund	Capital Projects Fund	Debt Service Fund	Nonmajor Street Fund	Westworth Redevelopment Authority	Total
ASSETS						
Cash and cash equivalents	\$ 6,643,354	\$ 418,662	\$ -	\$ -	\$ -	\$ 7,062,016
Receivables (net of allowance for uncollectibles)	294,098	174,167	1,387	85,906	85,906	641,464
Due from other governments	766,236	250,623	61,920	839,467	-	1,918,246
Land held for sale	-	-	-	-	345,496	345,496
Cash and cash equivalents - restricted	-	-	552,006	65,252	723,733	1,340,991
Total assets	7,703,688	843,452	615,313	990,625	1,155,135	11,308,213
LIABILITIES						
Accounts payable	81,915	121,080	-	4,681	109,611	317,287
Due to other governments	773,429	-	186,004	217,662	581,842	1,758,937
Payroll accrual	31,803	-	-	5,713	4,316	41,832
Other liabilities	154,319	-	-	-	-	154,319
Total liabilities	1,041,466	121,080	186,004	228,056	695,769	2,272,375
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	120,965	174,167	17,547	-	-	312,679
Deferred covid funding	683,821	-	-	-	-	683,821
Total deferred inflows of resources	804,786	174,167	17,547	-	-	996,500
FUND BALANCES						
Restricted for:						
Redevelopment	-	-	-	-	459,366	459,366
Debt Service	-	-	411,762	-	-	411,762
Street improvements	-	-	-	762,569	-	762,569
Committed for:						
Capital projects	-	548,205	-	-	-	548,205
Unassigned	5,857,436	-	-	-	-	5,857,436
Total fund balances	5,857,436	548,205	411,762	762,569	459,366	8,039,338
Total liabilities, deferred inflows of resources and fund balances	\$ 7,703,688	\$ 843,452	\$ 615,313	\$ 990,625	\$ 1,155,135	\$ 11,308,213

**CITY OF WESTWORTH VILLAGE, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds balance sheet	\$ 8,039,338
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	22,175,978
Accumulated depreciation has not been included in the governmental fund financial statements.	(6,686,641)
Certain items are not due and payable in the current period and, therefore, are not reported in the fund financial statements.	
Accrued interest	(33,051)
Accrued liabilities for compensated absences have not been reflected in the fund financial statements.	(26,690)
Revenue reported as deferred inflow of resources in the governmental fund financial statements was recorded as revenue in the government-wide financial statements.	312,678
Net pension asset that is not available within the current period and, therefore, is not reported within in the fund financial statements.	288,635
Net other pension benefit liability is not due and payable in the current period, and therefore, is not reported in the fund financial statements.	(86,685)
Deferred inflows/outflows of resources for pension are not reported in the fund financial statements.	(284,188)
Long-term liabilities, including notes payable and capital leases, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(7,629,606)</u>
Net position of governmental activities - statement of net position	<u><u>\$ 16,069,768</u></u>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF WESTWORTH VILLAGE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	General Fund	Capital Projects Fund	Debt Service Fund	Nonmajor Street Fund	Westworth Redevelopment Authority	Total
REVENUES						
Taxes:						
Property	\$ 843,623	\$ -	\$ 779,614	\$ -	\$ -	\$ 1,623,237
Sales	1,038,319	-	-	563,631	563,631	2,165,581
Franchise	283,018	-	-	-	-	283,018
Charge for services	-	-	-	-	-	-
Intergovernmental revenue	146,636	-	-	-	-	146,636
Licenses and permits	305,136	-	-	-	-	305,136
Royalties	757,256	-	-	-	-	757,256
Fines and fees	303,658	-	-	-	-	303,658
Donations	-	-	-	-	-	-
Miscellaneous	226,794	35,000	89,843	-	72,930	424,567
Investment income	15,777	176	5,230	-	5,168	26,351
Total revenues	3,920,217	35,176	874,687	563,631	641,729	6,035,440
EXPENDITURES						
Current operating:						
General government	965,363	-	-	-	-	965,363
Judicial	155,716	-	-	-	-	155,716
Public safety	1,693,247	-	-	-	-	1,693,247
Public works	239,360	138,480	-	106,774	-	484,614
Culture and recreation	205	-	-	-	-	205
Redevelopment	-	-	-	-	336,203	336,203
Debt service:						
Principal retirement	-	-	682,000	-	-	682,000
Interest	-	-	412,121	-	-	412,121
Capital outlays						
Public works	-	-	-	-	567,527	567,527
Total expenditures	3,053,891	138,480	1,094,121	106,774	903,730	5,296,996
Excess (deficiency) of revenues over (under) expenditures	866,326	(103,304)	(219,434)	456,857	(262,001)	738,444
Other revenues and financing sources (uses)						
Transfers	(665,563)	-	175,573	-	(310,000)	(799,990)
Debt proceeds	975,563	-	-	-	-	975,563
Total other financing sources (uses)	310,000	-	175,573	-	(310,000)	175,573
Net change in fund balances	1,176,326	(103,304)	(43,861)	456,857	(572,001)	914,017
Fund balances, October 1	4,426,886	651,509	455,623	305,712	1,031,367	6,871,097
Prior period adjustments	254,224	-	-	-	-	254,224
Fund balances, September 30	\$ 5,857,436	\$ 548,205	\$ 411,762	\$ 762,569	\$ 459,366	\$ 8,039,338

The notes to the financial statements are an integral part of this financial statement.

**CITY OF WESTWORTH VILLAGE, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - statement of revenues, expenditures and changes in fund balances - governmental funds	\$ 914,017
 Amounts reported for governmental activities in the statement of activities are different because:	
Current year capital outlays are expenditures in the fund financial statements, but these are shown as an increase in capital assets in the government-wide financial statements. The effect of removing the 2022 capital outlays is to increase net position.	567,527
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The effect of recording the current year's depreciation is to decrease net position.	(524,117)
Current year long-term debt principal payments on contractual obligations are expenditures in the fund financial statements but are shown as reductions in long-term debt in the government-wide financial statements.	682,000
Current year debt premium amortization is recorded as an expense within the government-wide financial statements and excluded from the governmental financial statements.	45,033
In governmental fund financial statements the proceeds from debt are shown as other financing sources but are shown as an increase in liabilities in the government-wide statements.	(975,562)
Deferred revenue reported within the governmental fund financial statements is eliminated from the government-wide financial statements through an adjustment to property taxes within the government wide financial statements.	32,720
Current year changes in pension expense do not require the use of current resources; therefore, this is not reported as expenditures in governmental funds.	<u>108,117</u>
Change in net position - statement of activities	<u><u>\$ 849,735</u></u>

The notes to the financial statements are an integral part of this financial statement.

CITY OF WESTWORTH VILLAGE, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Water and Sewer Fund	Hawks Creek Golf Course	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,661,837	\$ 846,668	\$ 2,508,505
Receivables (net of allowance for uncollectibles)	219,142	20,127	239,269
Due from other governments	5,019	201,033	206,052
Inventory	-	33,557	33,557
Net pension asset	36,849	90,532	127,381
Total current assets	1,922,847	1,191,917	3,114,764
Noncurrent assets:			
Capital assets:			
Land	-	2,097,881	2,097,881
Construction in progress	20,000	-	20,000
Building and improvements	-	3,210,195	3,210,195
Infrastructure	6,669,945	-	6,669,945
Machinery and equipment	407,597	1,182,247	1,589,844
Less: accumulated depreciation	(3,469,772)	(3,697,765)	(7,167,537)
Total capital assets (net of accumulated depreciation)	3,627,770	2,792,558	6,420,328
Total assets	5,550,617	3,984,475	9,535,092
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources-pension	15,869	38,987	54,856
Deferred outflows of resources-OPEB	4,708	11,568	16,276
Total deferred outflow of resources	20,577	50,555	71,132
LIABILITIES			
Current liabilities:			
Accounts payable	401,802	-	401,802
Due to other governments	198,137	61,920	260,057
Compensated absences	4,858	22,037	26,895
Net OPEB liability	11,059	27,172	38,231
Other liabilities	70,951	47,381	118,332
Payables from restricted funds:			
Customer deposits	102,696	-	102,696
Capital lease payable	-	183,085	183,085
Total current liabilities	789,503	341,595	1,131,098
Noncurrent liabilities:			
Capital lease payable	-	-	-
Total noncurrent liabilities	-	-	-
Total liabilities	789,503	341,595	1,131,098
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources-OPEB	1,535	3,773	5,308
Deferred inflows of resources-pension	55,298	135,858	191,156
Total deferred inflows of resources	56,833	139,631	196,464
NET POSITION			
Net investment in capital assets	3,627,770	2,609,473	6,237,243
Unrestricted	1,097,088	944,331	2,041,419
Total net position	\$ 4,724,858	\$ 3,553,804	\$ 8,278,662
Total Liabilities and Net Assets	\$ 5,571,194	\$ 4,035,030	\$ 9,606,224

The notes to the financial statements are an integral part of this financial statement.

**CITY OF WESTWORTH VILLAGE, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET ASSETS - PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Water and Sewer Fund	Hawks Creek Golf Course	Total
OPERATING REVENUES:			
Charges for services	\$ 1,751,354	\$ 1,950,577	\$ 3,701,931
Miscellaneous income	-	6,947	6,947
Total operating revenues	<u>1,751,354</u>	<u>1,957,524</u>	<u>3,708,878</u>
OPERATING EXPENSES:			
Supplies and materials	123,711	414,069	537,780
Personnel services	196,640	845,110	1,041,750
Contractual services	958,923	92,619	1,051,542
Repairs and maintenance	65,831	114,942	180,773
Utilities	4,913	166,598	171,511
Depreciation	221,361	174,562	395,923
Total operating expenses	<u>1,571,379</u>	<u>1,807,900</u>	<u>3,379,279</u>
Operating income (loss)	<u>179,975</u>	<u>149,624</u>	<u>329,599</u>
NON-OPERATING REVENUES (EXPENSES):			
Interest expense	-	(9,428)	(9,428)
Investment income	596	-	596
Total non-operating revenues (expenses)	<u>596</u>	<u>(9,428)</u>	<u>(8,832)</u>
Transfers	239,314	560,676	799,990
Change in net position	419,885	700,872	1,120,757
Net position, October 1	4,453,627	2,684,696	7,138,323
Prior period adjustments	(148,654)	168,236	19,582
Net position, September 30	<u>\$ 4,724,858</u>	<u>\$ 3,553,804</u>	<u>\$ 8,278,662</u>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF WESTWORTH VILLAGE, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Water and Sewer Fund	Hawks Creek Golf Course	Total
Cash Flows from Operating Activities			
Cash received from customers	\$ 1,986,920	\$ 2,118,813	\$ 4,105,733
Cash paid to suppliers for goods and services	(622,854)	(689,667)	(1,312,521)
Cash paid to employees	(334,170)	(1,293,131)	(1,627,301)
Net cash provided by (used for) operating activities	1,029,896	136,015	1,165,911
Cash Flows from Noncapital Financing Activities			
Transfers to other funds	239,314	560,676	799,990
Net cash provided by (used for) noncapital financial activities	239,314	560,676	799,990
Cash Flows from Capital and Related Financing Activities			
Principal paid on long-term debt	(239,314)	(614,168)	(853,482)
Interest paid on long-term debt	(6,566)	(9,428)	(15,994)
Acquisition of capital assets	(51,784)	-	(51,784)
Net cash provided by (used for) capital and related financing activities	(297,664)	(623,596)	(921,260)
Cash Flows from Investing Activities			
Interest income	595	-	595
Net cash provided by (used for) investing activities	595	-	595
Net increase (decrease) in cash and cash equivalents	972,141	73,095	1,045,236
Cash and cash equivalents at beginning of year	689,696	773,573	1,463,269
Cash and cash equivalents at end of year	\$ 1,661,837	\$ 846,668	\$ 2,508,505
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 179,975	\$ 149,624	\$ 329,599
Adjustment to reconcile operating income to net cash provided by operating activities			
Depreciation	221,361	174,562	395,923
Changes in assets and liabilities:			
(Decrease) increase in:			
Receivables	(60,026)	(75,250)	(135,276)
Increase (decrease) in:			
Accounts payable	688,586	(112,921)	575,665
Total adjustments	849,921	(13,609)	836,312
Net cash provided by operating activities	\$ 1,029,896	\$ 136,015	\$ 1,165,911

The notes to the financial statements are an integral part of this financial statement.

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Westworth Village, Texas ("City") is incorporated and operates as a general law City. The City operates under a mayor-council form of government and provides the following services as authorized by its ordinances: general government, judicial, public safety (police and fire), culture and recreation, water and sewer system, and golf course.

The accounting reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America ("GAAP") applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board ("GASB"), the American Institute of Certified Public Accountants in the publication entitled *State and Local Governments-Audit and Accounting Guide*, and by the Financial Accounting Standards, when applicable. The more significant accounting policies of the City are described below:

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The blended component unit, although a legally separate entity, is, in substance, part of the City's operations. Thus, the blended component unit is appropriately presented as a fund of the primary government. The discretely presented component unit is required in a separate column in the government-wide financial statements to emphasize that it is legally separate from the primary government.

Blended Component Unit

Westworth Redevelopment Authority - Westworth Redevelopment Authority (WRA) was created by action of the Westworth Village City Council on July 8, 1997, as a Texas nonprofit public corporation, acting on behalf of the City, and is a blended component unit in the City's financial statements. WRA provides redevelopment of certain properties, located within the City, which were part of the Carswell Air Force Base, prior to its realignment. WRA is governed by a seven-member board. Four members are appointed by the City government, and the governing body of the City is substantively the same as the governing body of the WRA. Financial statements may be obtained directly from the WRA, 311 Burton Hill Road, Westworth Village, Texas 76114.

Discretely Presented Component Unit

Westworth Village Crime Control and Prevention District - The City created the entity to provide supplemental funding to the police department in order to provide funding for crime control and prevention. Funding for the Crime Control and Prevention District is generated from 1/4 cent of sales tax. The governing body is currently made up of seven members, all of whom were appointed by the City Council. The entity was subject to a five-year sunset provision, which was reinstated for an additional 20 years. The Crime Control and Prevention District provides all of its services to the citizenry of the City of Westworth Village, Texas, and upon its dissolution, all assets and liabilities shall be distributed to the City. The District may finance all of the costs of a crime control and crime prevention program, including the costs for personnel, administration, expansion, enhancement, and capital expenditures.

Basis of Presentation

In addition to the government-wide financial statements, the City has prepared fund financial statements, which use the modified accrual basis of accounting and the current financial resources measurement focus for the governmental funds. The accrual basis of accounting is utilized by proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Management's Discussion and Analysis includes an analytical overview of the City's financial activities. In addition, a budgetary comparison statement is presented in the required supplementary section that compares the budget with actual results.

The City's basic financial statements include the accounts of all City operations. In evaluating how to define the City for financial reporting purposes, management has considered all entities for which the City is considered to be financially accountable. As required by GAAP, these financial statements present the City, and its component units, entities for which the City is considered to be financially accountable. The discretely presented component unit has been reported in a separate column in the government-wide financial statements to emphasize that it is a legally separate from the City.

The basic financial statements include both government-wide, (based on the City as a whole), and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for support.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a functional category (Police, Fire, Public Works, etc.) or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include: a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program, b) grants and contributions that are restricted to meeting the capital requirements of a particular function or program, and c) grants and contributions that are restricted to meeting the operational requirements of a particular function or program. Taxes and other items not properly included among program revenues are reported instead as general revenue. Internally dedicated resources are also reported as general revenues rather than as program revenues.

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

The net cost (by function) is normally covered by general revenue (property and sales taxes, franchise fees, and interest income).

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported in separate columns within the fund financial statements. The major governmental funds is the general fund and the debt service fund. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and proprietary combined) for the determination of major funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are franchise fees and other charges between the City's wastewater function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the wastewater and solid waste funds are charges to customers for sales and services. The wastewater utility fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for business-type funds include the cost of sales and service and administrative expenses. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

The government-wide focus is more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on the major individual funds of the governmental and proprietary categories, as well as the fiduciary fund. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

Measurement Focus, Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements and fiduciary fund statements. The economic resources measurement focus means all assets and liabilities (whether current or noncurrent) are included on the statement of net position, and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled utility services which are accrued. Expenses are recognized as the liability is incurred.

Governmental fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period, or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available when they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and payable shortly after year end as required by GASB Interpretation No. 6.

Ad valorem, franchise and sales tax revenues recorded in the General Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, contributions, and miscellaneous revenues are recorded as revenues when received in cash, as the resulting receivable is not measurable. Investment earnings are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to inter-governmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. Intergovernmental grant revenues are recognized when all eligibility requirements have been met.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

The **General Fund** is the operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contracted agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

The **Capital Projects Fund** is used by the City to tract bond and other proceeds to be used for capital construction projects. These purposes include completion of various infrastructure improvements.

The **Debt Service Fund** is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid from taxes levied by the City.

The **Westworth Redevelopment Authority Fund** is a blended component unit and is reported as a special revenue fund of the City. This fund is utilized to account for sales tax and other sources which provide funding for redevelopment of certain properties, located within the City, which were part of the Carswell Air Force Base, prior to its realignment.

Proprietary funds are accounted for on a flow of economic resources measurement focus. The accounting objectives are a determination of net income, financial position, and changes in cash flows. All assets and liabilities associated with a proprietary fund's activities are included on its statement of net position.

Proprietary funds are financed and operated in a manner similar to private business enterprise. The costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The following are descriptions of the proprietary fund of the City.

The **Water and Sewer Fund** accounts for the operation of the City's wastewater and solid waste collection utility system, a self-supporting activity, which renders services on a user charge basis to residents and businesses located in Westworth Village, Texas.

The **Hawks Creek Golf Course Fund** is used to account for golf course operations that are financed and operated in a manner similar to a private business enterprise - where the intent of the City is that the cost of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.

Financial Statement Amounts

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Prepaid Items

Prepaid balances are for payments made by the City for which benefits extend beyond the fiscal year, and the reserve for prepaid items has been recognized to signify that a portion of the fund balance is not available for other subsequent expenditures. Prepaid items are recorded using the consumption method.

Receivable and Payable

Trade and property tax receivables are shown net of an allowance for uncollectibility.

The City believes that sufficient detail of receivable and payable balances are provided in the financial statements to avoid the obscuring of significant components by aggregation.

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Capital Assets

Capital assets, which include land, buildings, equipment, vehicles and infrastructure, purchased or acquired, are reported in the applicable governmental or business-like activities columns in the government-wide financial statements and proprietary fund type financial statements. The City defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical, if historical cost is not available. Contributed assets are recorded at fair market value as of the date donated. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed.

**CITY OF WESTWORTH VILLAGE, TEXAS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest incurred during the construction phase of capital assets of business-like activities is included as part of the capitalized value of the assets constructed. No interest was capitalized during the current year.

Management elected not to retroactively report infrastructure assets within the scope of GASB 34.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Buildings, structures and improvements	30 - 50
Infrastructure	30
Golf course	15
Waterworks and sewer lines	5 - 30
Heavy machinery	3 - 20
Transportation vehicles	5 - 15
Office equipment	3 - 15

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and overtime not paid (comp time). All vacation and comp time is accrued at the close of the fiscal year end in the government-wide and proprietary fund financial statements.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are expensed during the year they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify in this category. The City's pension plan contributions made from the measurement date of the pension plan to the current fiscal year-end are deferred and will be recognized in the subsequent fiscal year-end. The other deferred outflow is the difference between projected and actual investment earnings that will be amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of a net position that applies to a future period(s) and so will not be recognized as an inflow of resource (revenue) until that time. The City has three items that qualify in this category. Two of these items arise only under a modified accrual basis of accounting. Accordingly, unavailable revenue, is reported only in the governmental funds Balance Sheet. The governmental fund reports unavailable revenue from property tax and proprietary funds report a note receivable. The remaining items recorded as a deferred inflow of resources is recorded in the government-wide Statement of Net Position and fund level financial statements for the Wastewater Utility Fund's Statement of Net Position for the difference in projected and actual experience in the actuarial measurement of the total pension liability not recognized in the current year. The amount is deferred and will be amortized over a period of years determined by the Plan actuary. The differences will be amortized over the average remaining service life of all participants in the respective pension plan and recorded as a component of pension expense beginning with the period in which they are incurred.

Net Position Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Fund Balance Policies

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable fund balance* - amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.
- *Restricted fund balance* - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by laws through constitutional provisions or enabling legislation that stipulates that amounts can only be spent for specific purposes.
- *Committed fund balance* - amounts that can only be used for specific purposes determined by a resolution of the City Council and remains binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- *Assigned fund balance* - amounts that are constrained by the City's intent to be used for specific purposes. Assignment of fund balance is much less formal than commitments and do not require formal action for their imposition or removal. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed which indicates that resources are, at a minimum, intended to be used.
- *Unassigned fund balance* - the residual classification for the City's General Fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes. Unassigned amounts are technically available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unassigned resources are available for use, it is the City's policy to use restricted resources first, followed by the committed, assigned and unassigned resources as they are needed.

Fund Balance Flow Assumption

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider a restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Property Taxes

Property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and personal property located in the City. Assessed value represents the appraisal value less applicable exemptions authorized by the City Council. The Appraisal Board of Review establishes appraised values at 100% for estimated market value. A tax lien attaches to the property on January 1 of each year, to secure the payment of all taxes, penalties, and interest ultimately imposed for the year on that property, whether or not the taxes are imposed in the year the lien attaches.

Taxes are due October 1, immediately following the levy date and are delinquent after the following January 31st. Revenues are recognized as the related ad valorem taxes are collected. Additional delinquent property taxes estimated to be collectible within 60 days following the close of the fiscal year have been recognized as a revenue at the fund level.

In Texas, county-wide central appraisal districts are required under the Property Tax Code to assess all property within the appraisal district on the basis of 100% of its market value and are prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every five years; however, the City may, at its own expense, require annual reviews of appraisal values. The City may challenge appraised values established by the appraisal district through various appeals, and, if necessary, take legal action. Under this legislation, the City continues to set tax rates on City property. However, if the effective tax rate, including tax rates for bonds and other contractual obligations, adjusted for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than 8% above the tax rate of the previous year.

The City's property tax rate for the current fiscal year is \$0.4750 per \$100 assessed value.

**CITY OF WESTWORTH VILLAGE, TEXAS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Comparative Data/Reclassification

Comparative total data for the current year to budget for the General Fund have been presented in the basic financial statements in order to provide an understanding of budget to actual. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management estimates.

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Program Expenses

Certain indirect costs such as administrative costs are included in the program expense reported for individual functional activities.

COMPLIANCE AND ACCOUNTABILITY

Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

Violation	Action Taken
None	N/A

Deficit Fund Balance or Fund Net Assets of Individual Funds

Following are funds having deficit fund balances or fund net assets at year end, if any, along with remarks which address such deficits:

Fund Name	Deficit Amount
None	N/A

Budgets and Budgetary Accounting

The City adopts an "appropriated budget" of governmental fund types on the modified accrual basis of accounting by department. The City is required to present the adopted and final amended budgeted revenues and expenditures. The City compares the final amended budget to actual revenues and expenditures.

The following procedures are followed in establishing the budgetary data:

- No later than the fifteenth day of each August, the City Administrator submits to the City Council a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- The budget for the General Fund is legally adopted on a basis consistent with modified accrual basis. The majority of the City's capital projects are budgeted on an annual basis.
- The level of control (the level at which expenditures may not exceed budget) is the fund level. The City Council is the only body that can change the budgeted amounts from one line item to another.

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

CASH AND INVESTMENTS

The City's funds are required to be deposited and invested under the terms of both a depository contract and investment policy. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC").

Cash Deposits

At September 30, 2022, the carrying amount of the City's deposits was \$10,911,512 and the bank balance was \$10,805,022. The City's cash deposits at September 30, 2022 and during the year ended September 30, 2022 were entirely covered by FDIC or by pledged collateral held in the City's name. Cash and cash equivalents as of September 30, 2022 consist of and are classified in the accompanying financial statements as follows:

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by national recognized agencies are designed to give an indication of credit risk. At year end, the City was not exposed to credit risk.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require full collateralization of all City investments and funds on deposit with a depository bank, other than investments which are obligations of the U.S. government and its agencies.

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Concentration of Credit Risk

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was not exposed to concentration of credit risk.

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the City was not exposed to interest rate risk.

Foreign Currency Risk

This is the risk that changes in exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

RECEIVABLES

Receivables as of year end for the City's individual major funds and non-major funds, including the applicable allowances for uncollectible accounts, are as follows:

	<u>Governmental</u>	<u>Proprietary</u>	<u>Total</u>
Receivables:			
Taxes	\$ 393,787	\$ -	\$ 393,787
Fees and Charges	2,199,423	255,705	2,455,128
Gross Receivables	2,593,210	255,705	2,848,915
Less: allowance for uncollectible	<u>(1,951,745)</u>	<u>(16,436)</u>	<u>(1,968,181)</u>
Net Total Receivables	<u>\$ 641,465</u>	<u>\$ 239,269</u>	<u>\$ 880,734</u>

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

CAPITAL ASSETS

Capital asset activity for the period ended September 30, 2022 was as follows:

	Beginning Balances	Adjustments/ Transfers	Additions	Decreases	Ending Balances
Governmental Activities					
Capital assets, not being depreciated					
Land	\$ 644,158	\$ -	\$ -	\$ -	\$ 644,158
Construction in Progress	1,879,216	-	567,527	-	2,446,743
Total capital assets, not being depreciated	<u>2,523,374</u>	<u>-</u>	<u>567,527</u>	<u>-</u>	<u>3,090,901</u>
Capital assets, being depreciated:					
Buildings & Improvements	5,490,180	-	-	-	5,490,180
Infrastructure	11,731,639	-	-	-	11,731,639
Machinery & Equipment	1,863,258	-	-	-	1,863,258
Total capital assets being depreciated	<u>19,085,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,085,077</u>
Less accumulated depreciation for:					
Buildings & Improvements	(1,722,712)	-	(104,563)	-	(1,827,275)
Infrastructure	(2,663,207)	-	(391,054)	-	(3,054,261)
Machinery & Equipment	(1,776,606)	-	(28,500)	-	(1,805,106)
Total accumulated depreciation	<u>(6,162,525)</u>	<u>-</u>	<u>(524,117)</u>	<u>-</u>	<u>(6,686,642)</u>
Total capital assets, being depreciated, net	<u>12,922,552</u>	<u>-</u>	<u>(524,117)</u>	<u>-</u>	<u>12,398,435</u>
Governmental activities capital assets, net	<u>\$ 15,445,926</u>	<u>\$ -</u>	<u>\$ 43,410</u>	<u>\$ -</u>	<u>\$ 15,489,336</u>
Business-type Activities					
Capital assets, not being depreciated					
Land	\$ 2,097,881				\$ 2,097,881
Construction in Progress	20,000	-	-	-	20,000
Total capital assets, not being depreciated	<u>2,117,881</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,117,881</u>
Capital assets, being depreciated:					
Buildings and improvements	458,923				458,923
Golf Course	2,751,272				2,751,272
Water and sewer system'	6,669,946	-	-	-	6,669,946
Machinery & Equipment	1,538,059	-	51,784	-	1,589,843
Total capital assets being depreciated	<u>11,418,200</u>	<u>-</u>	<u>51,784</u>	<u>-</u>	<u>11,469,984</u>
Less accumulated depreciation for:					
Buildings and improvements	(412,837)	-	(11,824)	-	(424,661)
Golf Course	(2,251,401)		(87,969)		(2,339,370)
Water and sewer system'	(2,772,882)		(197,156)		(2,970,038)
Machinery & Equipment	(1,185,841)	(148,954)	(98,973)	-	(1,433,768)
Total accumulated depreciation	<u>(6,622,961)</u>	<u>(148,954)</u>	<u>(395,922)</u>	<u>-</u>	<u>(7,167,837)</u>
Total capital assets, being depreciated, net	<u>4,795,239</u>	<u>(148,954)</u>	<u>(344,138)</u>	<u>-</u>	<u>4,302,147</u>
Business-type activities capital assets, net	<u>\$ 6,913,120</u>	<u>\$ (148,954.00)</u>	<u>\$ (344,138)</u>	<u>\$ -</u>	<u>\$ 6,420,028</u>
Depreciation expense was charged to functions/programs of the primary government as follows:					
Governmental activities:					
General Government		\$ 492,525			
Public Safety		15,105			
Redevelopment		16,487			
Total depreciation expense - governmental activities		<u>\$ 524,117</u>			
Business-type activities:					
Water and sewer		\$ 174,562			
Hawks creek golf course		\$ 221,360			
Wastewater services		\$ 395,922			

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

LONG-TERM OBLIGATIONS

A summary of long-term debt transactions, including the current portion, for the year ended September 30, 2022, is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Due Within One Year
Governmental Activities					
General obligation bonds	\$ 3,055,000	\$ -	\$ (300,000)	2,755,000	\$ 310,000
Certificates of obligation	4,081,010	3,230,000	(2,882,010)	4,429,000	345,000
Bond Premium	294,824	245,573	(45,033)	495,364	-
Governmental activity					
Total long-term liabilities	\$ 7,430,834	\$ 3,475,573	\$ (3,227,043)	\$ 7,679,364	\$ 655,000
Business-type Activities					
Certificates of obligation	799,990	-	(799,990)	-	-
Capital lease obligations	236,451	-	(53,366)	183,085	183,085
Business-type activity					
Total long-term liabilities	\$ 1,036,441	\$ -	\$ (853,356)	\$ 183,085	\$ 183,085

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**Changes in Governmental Long-term Debt
Bonds Payable:**

Description	Interest Rate Payable	Amounts Issued	Amounts Outstanding September 30,		Retired	Amounts Outstanding September 30,		Due Within One Year
			2021	Issued		2022		
Series 2013 C.O.	2.00% to 5.00%	\$ 4,000,000	\$ 2,735,010	\$ -	\$ (2,735,010)	\$ -	\$ -	
Series 2017 C.O.	2.63%	1,743,000	1,346,000	-	(107,000)	1,239,000	110,000	
Series 2019 GO Bonds	2.00% to 5.00%	3,625,000	3,055,000	-	(300,000)	2,755,000	310,000	
Series 2019 Bond Premium		-	294,824	-	(24,569)	270,255	-	
Series 2022 G.O. Bonds	4.00%	3,230,000	-	3,230,000	(40,000)	3,190,000	235,000	
Series 2020 Bond Premium		-	245,573	-	(20,464)	225,109	-	
Total Bonds Payable Obligations		\$ 12,598,000	\$ 7,676,407	\$ 3,230,000	\$ (3,227,043)	\$ 7,679,364	\$ 655,000	

Debt service requirements are as follows:

Year Ending September 30:	Principal	Interest	Total Requirements
2023	700,033	284,169	984,202
2024	723,033	262,575	985,608
2025	746,033	240,203	986,236
2026	764,033	217,053	981,086
2027	792,033	193,273	985,306
2028 to 2032	3,559,166	600,282	4,159,448
2033	395,033	59,033	454,066
Totals	\$ 7,679,364	\$ 1,856,588	\$ 9,535,952

Series 2017

The City issued Combination Tax and Revenue Certificates of Obligation, Series 2013 on June 25, 2013 totaling \$5,170,000 to fund various street and utility improvements. These certificates of obligation were refunded during the 2022 fiscal year with the Series 2022 General Obligation Refunding Bonds. These bonds are scheduled to mature in 2032.

Series 2019

The City issued Series 2019 General Obligation Refunding Bonds totaling \$3,625,000 to refund a portion of Series 2010 General Obligation Bonds and to pay the costs associated with the issuance of these bonds. These bonds are scheduled to mature in 2030.

Series 2022

The City issued Series 2022 General Obligation Bonds on April 12, 2022 totaling \$3,230,000 to refund a portion of the City's Combination Tax and Revenue Bonds of Obligation, Series 2013, and to pay the costs related to the issuance of the bonds. These bonds are scheduled to mature in 2033.

**Changes in Business-type Long-term Debt
Bonds Payable:**

Description	Interest Rate Payable	Amounts Issued	Amounts Outstanding September 30,		Retired	Amounts Outstanding September 30,		Due Within One Year
			2021	Issued		2022		
Series 2013 C.O.	2.00% to 5.00%	1,170,000	799,990	-	(799,990)	-	-	
Total Long Term Obligations		\$ 1,170,000	\$ 799,990	\$ -	\$ (799,990)	\$ -	\$ -	

Capital Leases:

Description	Interest Rate Payable	Amounts Issued	Amounts Outstanding September 30,		Retired	Amounts Outstanding September 30,		Due Within One Year
			2021	Issued		2022		
PNC Capital Lease	5.51%	\$ 55,398	\$ 27,476	\$ -	\$ (11,367)	16,109	\$ 16,109	
Yamaha Golf Cart Lease	4.52%	318,462	208,975	-	(41,999)	166,976	166,976	
Total Long Term Obligations		\$ 373,860	\$ 236,451	\$ -	\$ (53,366)	\$ 183,085	\$ 183,085	

Debt service requirements are as follows:

Year Ending September 30:	Principal	Interest	Total Requirements
2023	183,085	1,348	184,433
Totals	\$ 183,085	\$ 1,348	\$ 184,433

**CITY OF WESTWORTH VILLAGE, TEXAS
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2022**

The City entered into a capital lease agreement with PNC Equipment Finance, LLC on October 30, 2018 to purchase new Cushman Haulers for the Hawk Creek Gold Club. The contract requires 5.51% interest and will mature in 2023.

The City entered into a capital lease agreement with Yamaha Motor Finance Corporation on December 28, 2018 to purchase new golf carts for the Hawk Creek Gold Club. The contract requires 4.52% interest and will mature in 2023.

PENSION PLAN

Plan Description

The City provides pension benefits for all of its eligible employees through a non-traditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System ("TMRS"). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code ("TMRS Act") as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS' defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report ("ACFR") that can be obtained at www.tMrs.org.

All eligible employees of the City are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the City Council, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest, were used to purchase an annuity. Members may choose to receive their benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The City grants monetary credits for service rendered of a theoretical amount equal to two times what would have been contributed by the employee, with interest. Monetary credits, also known as the matching ratio, are 200% of the employee's accumulated contributions and are only payable in the form of an annuity.

Beginning in 2010, the City granted an annually repeating (automatic) basis credit referred to as an updated service credit (USC) which is a theoretical amount that takes into account salary increases or plan improvements. If at any time during their career an employee earns a USC, this amount remains in their account earning interest at 5% until retirement. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions with interest and the employer match plus employer-financed monetary credits, such as USC, with interest were used to purchase an annuity. Additionally, initiated in 2010, the City provided on an annually repeating (automatic) basis cost of living adjustments (COLA) for retirees equal to a percentage of the change in the consumer price index (CPI).

A summary of plan provisions for the City are as follows:

Employee deposit rate	7%
Matching ration (City to employees)	2 to 1
Years required for vesting	5
Service retirement eligibility	20 years to any age, 5 years at age 60 and above
Updated service credit	100% repeating
Cost of living adjustments (COLA) for retirees	70% of consumer price index.

Employees covered by benefit terms:

At December 31, 2021, the valuation and measurement date, the following employees were covered by the benefit terms:

	Plan Year
Number of:	2021
Inactive employees or beneficiaries currently receiving benefits	28
Inactive employees entitled to but not yet receiving benefits	60
Active employees	36
Total	124

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Contributions

The contribution rates for the employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City's matching percentages are either 100%, 150%, or 200%, both as adopted by the City Council. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal ("EAN") actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year with an additional amount to finance any unfunded accrued liability.

Employees for the City of Westworth Village were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rate for the City was 11.94% in the calendar years 2020 and 2021. The City's contributions to TMRS for the year ended September 30, 2022 were \$304,587 and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability ("NPL") was measured as of December 31, 2021, and the Total Pension Liability ("TPL") used to calculate the NPL was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Overall payroll growth	3.50% to 11.50% including inflation
Investment rate of return	6.75%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries are based on the PUB(10) mortality tables with Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for employees, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a four-year set-forward for males and a three-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. Post-retirement mortality is based on 2019 Municipal Retirees of Texas Mortality Tables . The rates are projected on a fully generational basis with Scale UMP.

Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, the actuary focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global equity	35%	7.55%
Core fixed income	6%	2.00%
Non-core fixed Income	20%	5.68%
Other Public and Private Markets	12%	7.22%
Real estate	12%	6.85%
Hedge Funds	5%	5.35%
Private equity	10%	10.00%
Total	100%	

Discount Rate

The discount rate used to measure the TPL was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments periods of projected benefit payments to determine the TPL.

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2020	\$ 6,896,824	\$ 6,935,089	\$ (38,265)
Changes for the year:			
Service cost	390,854	-	390,854
Interest	470,402	-	470,402
Change of benefit terms	-	-	-
Difference between expected and actual experience	35,910	-	35,910
Changes of assumptions	-	-	-
Contributions - employer	-	277,197	(277,197)
Contributions - employee	-	160,656	(160,656)
Net investment income	-	906,263	(906,263)
Benefit payments, including refunds of employee contributions	(246,660)	(246,660)	-
Administrative expense	-	(4,183)	4,183
Other changes	-	27	(27)
Net changes	650,506	1,093,300	(442,794)
Balance at 12/31/2021	<u>\$ 7,547,330</u>	<u>\$ 8,028,389</u>	<u>\$ (481,059)</u>

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

1% Decrease 5.75%	Current Single Rate Assumption 6.75	1% Increase 7.75%
\$ 773,345	\$ (481,059)	\$ (1,475,843)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the City recognized a pension expense of \$106,806.

At September 30, 2022, the City reported deferred outflow of resources and deferred inflow of resources related to pension from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual economic experience	\$ 27,467	\$ 155,610
Changes in actuarial assumptions	3,003	-
Difference between projected and actual investment earnings	100,313	566,299
Contributions subsequent to the measurement date of December 31, 2021	76,382	-
Total	<u>\$ 207,165</u>	<u>\$ 721,909</u>

\$76,382 reported as deferred outflow of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the current fiscal year. Other amounts reported as deferred outflow and inflow of resources related to pension will be recognized in pension expense as follows:

Net deferred outflows (inflows) of resources:

December 31	
2022	\$ (203,572)
2023	(201,475)
2024	(98,451)
2025	(87,628)
2026	-
Total	<u>\$ (591,126)</u>

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

TMRS Supplemental Death Benefits Fund

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the TMRS known as the Supplemental Death Benefits Fund ("SDBF"). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1, of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit", or OPEB.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Total OPEB Liability:

The City of Westworth's total OPEB liability of \$61,344 was measured as of December 31, 2021, and was determined by an actuarial valuation as of that date.

The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50% to 11.5% including inflation
Discount rate*	1.84%

* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA index" rate as of December 31, 2021.

Mortality rates - service retirees:

For calculating the OPEB liability and the OPEB contribution rates, the Gender-distinct 2019 Municipal Retirees of Texas mortality tables are utilized. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 100.0%.

Mortality rates - disabled retirees:

For calculating the OPEB liability and the OPEB contribution rates, the mortality tables for healthy retirees is used with a 4 year set-forward for males and a year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

Membership

Number of:	
-Inactive employees currently receiving benefits	16
-Inactive employees entitled to but not yet receiving benefits	7
-Active employees	36
Total	59

Changes in the Total OPEB Liability:

Total OPEB Liability - beginning of year	\$	140,611
Changes for the year:		
Service costs		11,475
Interest on total OPEB liability		2,906
Changes in benefit terms		-
Differences between expected and actual experience		(13,252)
Changes in assumptions or other inputs		4,705
Benefit payments		(2,066)
Total OPEB Liability - end of year	\$	144,379

**CITY OF WESTWORTH VILLAGE, TEXAS
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

The following presents the Total OPEB Liability of the City of Lavon, Texas, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (.84%) or 1-percentage-point higher (2.84%) than the current discount rate.

	1% Decrease (.84%)	Current Discount (1.84%)	1% Increase (2.84%)
Total OPEB Liability	\$ 179,802	\$ 144,379	\$ 117,908

Deferred (Inflows)/Outflows of Resources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 17,243
Changes in assumptions and other inputs	25,412	-
Contributions made subsequent to measurement date	33,252	-
Total	\$ 58,664	\$ 17,243

Amounts reported as deferred outflows of resources and deferred inflow of resources related to OPEB will be recognized in OPEB expense as follows:

	Net Deferred Outflows (Inflows) of Resources
2022	\$ 3,236
2023	2,438
2024	2,664
2025	(169)
2026	-
Thereafter	-
Total	\$ 8,169

RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City had general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool ("TML-IRP"). TML-IRP is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML-IRP for its above insurance coverage. The agreement for the formation of TML-IRP provides that TML-IRP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

LITIGATION

The City is subject to certain legal proceedings in the normal course of operations. It is the opinion of management, the aggregate liability, if any, with respect to potential legal actions will not materially adversely affect the City's financial position, results of operations, or cash flows.

SUBSEQUENT EVENTS

The City has evaluated all events or transactions that occurred after September 30, 2022 up through June 27, 2023, the date the financial statements were available to be issued. During this period, management was unaware of subsequent events requiring disclosures.

PRIOR PERIOD ADJUSTMENTS

The City recorded prior period adjustments within both the governmental funds and the proprietary funds. The adjustments were related to both adjustments to correct and reconcile fixed assets general ledger presentation to the fixed asset detail listing, and to reconcile the accounts payable general ledger presentation to the correct aged accounts payable detail.

Proprietary Fund:

Fixed assets	\$ (148,654)
Accounts payable	168,236
Total	\$ 19,582

Governmental Funds:

Accounts payable	\$ 254,224
Total	\$ 254,224

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF WESTWORTH VILLAGE, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**SCHEDULE OF CONTRIBUTIONS
LAST FIVE FISCAL YEARS (UNAUDITED)**

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contributions	\$ 167,183	\$ 239,897	\$ 263,345	\$ 303,440	\$ 305,447	\$ 300,595	\$ 299,740	\$ 273,270	\$ 277,544
Contributions in relation to the actuarially determined contribution	\$ 167,183	\$ 239,897	\$ 263,345	\$ 303,440	\$ 305,447	\$ 300,595	\$ 299,740	\$ 273,270	\$ 277,544
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 2,058,565	\$ 2,265,872	\$ 2,400,339	\$ 2,613,573	\$ 2,479,769	\$ 2,457,342	\$ 2,451,112	\$ 2,375,198	\$ 2,095,090
Contributions as a percentage of covered employee payroll	8.12%	10.59%	10.97%	11.61%	12.32%	12.23%	12.23%	11.51%	13.25%

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.

Methods and Assumptions used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.5% to 11.5% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Notes: There were no benefit changes during the year.

**CITY OF WESTWORTH VILLAGE, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS-TMRS**

	2014	2015	2016	2017	2018	2019	2020	2021
Total Pension Liability								
Service cost	\$ 325,980	\$ 388,961	\$ 419,166	\$ 460,456	\$ 430,778	\$ 429,190	\$ 416,135	\$ 390,854
Interest (on the Total Pension Liability)	243,407	278,811	309,126	343,022	372,622	412,344	458,606	470,402
Changes of benefit terms	-	-	95,890	-	-	-	-	-
Difference between expected and actual experience	38,910	(92,096)	(128,502)	(169,119)	5,663	63,999	(428,612)	35,910
Change of assumptions	-	37,923	-	-	-	34,074	-	-
Benefit payments, including refunds of employee contributions	(101,637)	(166,399)	(89,509)	(147,042)	(214,962)	(224,635)	(270,793)	(246,660)
Net Change in Total Pension Liability	506,660	447,200	606,171	487,317	594,101	714,972	175,336	650,506
Total Pension Liability - Beginning	3,365,067	3,871,727	4,318,927	4,925,098	5,412,415	6,006,516	6,721,488	6,896,824
Total Pension Liability - Ending (a)	<u>\$ 3,871,727</u>	<u>\$ 4,318,927</u>	<u>\$ 4,925,098</u>	<u>\$ 5,412,415</u>	<u>\$ 6,006,516</u>	<u>\$ 6,721,488</u>	<u>\$ 6,896,824</u>	<u>\$ 7,547,330</u>
Plan Fiduciary Net Position								
Contributions - employers	\$ 174,048	\$ 265,005	\$ 270,685	\$ 305,447	\$ 300,595	\$ 288,006	\$ 278,840	\$ 277,197
Contributions - employees	148,036	166,527	173,516	179,966	170,654	171,578	166,264	160,656
Net investment income	169,991	4,958	245,319	585,757	(154,319)	812,203	478,392	906,263
Benefit payments, including refunds of employee contributions	(101,637)	(166,399)	(89,509)	(147,042)	(214,962)	(224,635)	(270,793)	(246,660)
Administrative expense	(1,774)	(3,019)	(2,768)	(3,034)	(2,978)	(4,580)	(3,087)	(4,183)
Other	(146)	(150)	(149)	(154)	(156)	(138)	(121)	28
Net Change in Plan Fiduciary Net Position	388,518	266,922	597,094	920,940	98,834	1,042,434	649,495	1,093,301
Plan Fiduciary Net Position - Beginning	2,970,851	3,359,369	3,626,291	4,223,385	5,144,325	5,243,159	6,285,593	6,935,088
Plan Fiduciary Net Position - Ending (b)	<u>\$ 3,359,369</u>	<u>\$ 3,626,291</u>	<u>\$ 4,223,385</u>	<u>\$ 5,144,325</u>	<u>\$ 5,243,159</u>	<u>\$ 6,285,593</u>	<u>\$ 6,935,088</u>	<u>\$ 8,028,389</u>
Net Pension Liability (Asset) - Ending (a)-(b)	<u>\$ 512,358</u>	<u>\$ 692,636</u>	<u>\$ 701,713</u>	<u>\$ 268,090</u>	<u>\$ 763,357</u>	<u>\$ 435,895</u>	<u>\$ (38,264)</u>	<u>\$ (481,059)</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	86.77%	83.96%	85.75%	95.05%	87.29%	93.51%	100.55%	106.37%
Covered Employee Payroll	\$ 2,114,797	\$ 2,378,963	\$ 2,478,804	\$ 2,570,942	\$ 2,437,908	\$ 2,451,112	\$ 2,537,042	\$ 2,295,090
Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	24.23%	29.12%	28.31%	10.43%	31.31%	17.78%	-1.51%	-20.96%

**CITY OF WESTWORTH VILLAGE, TEXAS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS-TMRS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	2017	2018	2019	2020	2021
Total OPEB Liability					
Service cost	\$ 8,484	\$ 9,264	\$ 7,845	\$ 9,738	\$ 11,475
Interest (on the Total OPEB liability)	2,646	2,905	3,449	3,350	2,906
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	-	974	(2,619)	(8,714)	(13,252)
Change of assumptions	6,881	(6,762)	19,823	19,657	4,705
Benefit payments, including refunds of employee contributions	(771)	(488)	(490)	(713)	(2,065)
Net Change in Total Pension Liability	17,240	5,893	28,008	23,318	3,769
Total OPEB Liability - Beginning	66,151	83,391	89,284	117,292	140,610
Total OPEB Liability - Ending	<u>\$ 83,391</u>	<u>\$ 89,284</u>	<u>\$ 117,292</u>	<u>\$ 140,610</u>	<u>\$ 144,379</u>
Covered employee payroll	\$2,570,942	\$ 2,437,908	\$2,451,112	\$2,375,198	\$ 2,295,090
Total OPEB Liability as a percentage of covered employee payroll	3.24%	3.66%	4.79%	5.92%	6.29%

**CITY OF WESTWORTH VILLAGE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-BUDGET AND ACTUAL-GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budget		Actual	Variance with Final Budget - Positive (Negative)
	Adopted	Amended		
REVENUES				
Taxes:				
Property	1,034,515	1,034,515	\$ 843,623	\$ (190,892)
Sales	1,653,331	1,653,331	1,038,319	(615,012)
Franchise	425,950	425,950	283,018	(142,932)
Intergovernmental revenue - state and local	224,843	224,843	146,636	(78,207)
Royalties	-	-	757,256	757,256
Licenses and permits	220,600	220,600	305,136	84,536
Fines and forfeitures	316,250	316,250	303,658	(12,592)
Investment income	8,000	8,000	15,777	7,777
Miscellaneous	206,101	206,101	226,794	20,693
Total revenues	4,089,590	4,089,590	3,920,217	(169,373)
EXPENDITURES				
Current operating:				
General government	1,278,877	1,278,877	965,363	313,514
Judicial	163,232	163,232	155,716	7,516
Public safety	1,966,058	1,966,058	1,693,247	272,811
Public works	324,000	324,000	239,360	84,640
Culture and recreation	2,000	2,000	205	1,795
Total expenditures	3,734,167	3,734,167	3,053,891	680,276
Excess of revenues over expenditures	355,423	355,423	866,326	510,903
Other financing sources (uses)				
Transfers	-	-	(665,563)	(665,563)
Debt proceeds	-	-	975,563	975,563
Total other financing sources (uses)	-	-	310,000	310,000
Net change in fund balances	355,423	355,423	1,176,326	820,903
Fund balance, October 1	4,426,886	4,426,886	4,426,886	
Prior period adjustments	-	-	254,224	
Fund balance, September 30	\$ 4,782,309	\$ 4,782,309	\$ 5,857,436	

The notes to the financial statements are an integral part of this financial statement.

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET OVERVIEW

	Budgeted 2023	FYTD 2023	Proposed Budget 2024	Projected Budget 2025	Projected Budget 2026	Projected Budget 2027	Projected Budget 2028	Projected Budget 2029	Projected Budget 2030	Projected Budget 2031	Projected Budget 2032	Projected Budget 2033	Projected Budget 2034
GENERAL FUND													
Revenue	\$ 5,100,082	\$ 4,097,935	\$ 5,253,903	\$ 5,332,804	\$ 5,346,913	\$ 5,437,774	\$ 5,357,922	\$ 5,449,262	\$ 5,518,832	\$ 5,576,407	\$ 5,597,574	\$ 5,675,513	\$ 5,753,891
Expenses	\$ 4,879,743	\$ 3,872,458	\$ 5,393,148	\$ 5,192,099	\$ 5,043,281	\$ 5,056,704	\$ 5,136,385	\$ 5,178,594	\$ 5,269,842	\$ 5,352,823	\$ 5,014,969	\$ 4,950,270	\$ 4,844,304
Net Revenue	\$ 220,339	\$ 225,478	\$ (139,245)	\$ 140,706	\$ 303,632	\$ 381,070	\$ 221,536	\$ 270,668	\$ 248,990	\$ 223,584	\$ 582,605	\$ 725,244	\$ 909,587
Reserve Balance	\$ 4,333,273		\$ 4,194,027	\$ 4,334,733	\$ 4,638,365	\$ 5,019,435	\$ 5,240,972	\$ 5,511,639	\$ 5,760,630	\$ 5,984,214	\$ 6,566,819	\$ 7,292,062	\$ 8,201,649
WATER ENTERPRISE FUND													
Revenue	\$ 1,712,600	\$ 1,230,043	\$ 1,866,860	\$ 2,018,328	\$ 2,025,856	\$ 2,192,338	\$ 2,182,481	\$ 2,369,467	\$ 2,378,273	\$ 2,579,402	\$ 2,578,928	\$ 2,800,001	\$ 2,820,304
Expenses	\$ 1,616,870	\$ 1,158,577	\$ 1,855,128	\$ 1,986,107	\$ 1,940,079	\$ 2,059,739	\$ 2,315,021	\$ 2,187,663	\$ 2,210,666	\$ 2,407,510	\$ 2,340,672	\$ 2,499,444	\$ 2,504,727
Net Revenue	\$ 95,730	\$ 71,466	\$ 11,732	\$ 32,221	\$ 85,778	\$ 132,599	\$ (132,540)	\$ 181,803	\$ 167,608	\$ 171,893	\$ 238,256	\$ 300,557	\$ 315,577
Reserve Balance	\$ 1,874,984		\$ 1,886,716	\$ 1,918,937	\$ 2,004,715	\$ 2,137,314	\$ 2,004,774	\$ 2,186,578	\$ 2,354,185	\$ 2,526,078	\$ 2,764,334	\$ 3,064,891	\$ 3,380,468
CAPITAL FUND													
Revenue	\$ 186,300	\$ 5,971	\$ 2,103,600	\$ 475,300	\$ 526,000	\$ 526,000	\$ 526,000	\$ 551,000	\$ 551,000	\$ 601,000	\$ 601,000	\$ 586,000	\$ 586,000
Expenses	\$ 125,000	\$ 98,761	\$ 2,193,000	\$ 713,146	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Net Revenue	\$ 61,300	\$ (92,790)	\$ (89,400)	\$ (237,846)	\$ 466,000	\$ 466,000	\$ 466,000	\$ 491,000	\$ 491,000	\$ 541,000	\$ 541,000	\$ 526,000	\$ 526,000
Reserve Balance	\$ 655,715		\$ 566,315	\$ 328,469	\$ 794,469	\$ 1,260,469	\$ 1,726,469	\$ 2,217,469	\$ 2,708,469	\$ 3,249,469	\$ 3,790,469	\$ 4,316,469	\$ 4,842,469
CCPD SALES TAX FUND													
Revenue	\$ 652,333	\$ 556,575	\$ 663,910	\$ 670,549	\$ 670,549	\$ 677,255	\$ 677,255	\$ 684,027	\$ 690,868	\$ 690,868	\$ 697,776	\$ 697,776	\$ 704,754
Expenses	\$ 665,236	\$ 445,098	\$ 688,389	\$ 736,849	\$ 775,603	\$ 763,036	\$ 929,419	\$ 800,198	\$ 813,386	\$ 830,943	\$ 1,006,982	\$ 861,365	\$ 876,179
Net Revenue	\$ (12,904)	\$ 111,477	\$ (24,478)	\$ (66,300)	\$ (105,054)	\$ (85,781)	\$ (252,165)	\$ (116,171)	\$ (122,518)	\$ (140,075)	\$ (309,205)	\$ (163,588)	\$ (171,425)
Reserve Balance	\$ 151,372		\$ 126,894	\$ 60,594	\$ (44,460)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE													
Revenue	\$ 896,097	\$ -	\$ 909,665	\$ 922,064	\$ 933,942	\$ 940,299	\$ 956,207	\$ 972,970	\$ 982,601	\$ 1,001,221	\$ 619,632	\$ 624,582	\$ 462,560
Expenses	\$ 895,635	\$ 123,068	\$ 896,136	\$ 897,542	\$ 898,170	\$ 893,020	\$ 897,240	\$ 900,532	\$ 897,844	\$ 904,078	\$ 509,606	\$ 507,056	\$ 366,000
Net Revenue	\$ 462	\$ (123,068)	\$ 13,529	\$ 24,522	\$ 35,772	\$ 47,279	\$ 58,967	\$ 72,438	\$ 84,757	\$ 97,143	\$ 110,026	\$ 117,526	\$ 96,560
Reserve Balance	\$ 691,887		\$ 705,416	\$ 729,938	\$ 765,710	\$ 812,989	\$ 871,956	\$ 944,394	\$ 1,029,151	\$ 1,126,294	\$ 1,236,320	\$ 1,353,846	\$ 1,450,406
ECON DEV SALES TAX FUND (WRA)													
Revenue	\$ 327,166	\$ 307,562	\$ 336,955	\$ 340,275	\$ 340,275	\$ 344,627	\$ 344,627	\$ 348,014	\$ 351,434	\$ 351,434	\$ 354,888	\$ 354,888	\$ 358,377
Expenses	\$ 291,049	\$ 147,587	\$ 209,325	\$ 259,128	\$ 263,989	\$ 267,232	\$ 246,604	\$ 249,235	\$ 252,944	\$ 255,735	\$ 246,610	\$ 261,570	\$ 264,620
Net Revenue	\$ 36,117	\$ 159,974	\$ 127,630	\$ 81,146	\$ 76,286	\$ 77,396	\$ 98,023	\$ 98,779	\$ 98,489	\$ 95,699	\$ 96,278	\$ 93,318	\$ 93,757
Reserve Balance	\$ 577,017		\$ 704,647	\$ 785,793	\$ 862,079	\$ 939,475	\$ 1,037,498	\$ 1,136,276	\$ 1,234,766	\$ 1,330,464	\$ 1,426,743	\$ 1,520,061	\$ 1,613,818
HAWKS CREEK ENTERPRISE FUND													
Revenue	\$ 1,984,461	\$ 1,402,038	\$ 2,125,100	\$ 2,125,100	\$ 1,705,100								
Expenses	\$ 1,962,260	\$ 1,381,206	\$ 1,944,083	\$ 1,975,227	\$ 2,010,871								
Net Revenue	\$ 22,201	\$ 20,832	\$ 181,017	\$ 149,873	\$ (305,771)								
Reserve Balance	\$ 605,488		\$ 786,505	\$ 936,378	\$ 630,607								
STREET SALES TAX FUND													
Revenue	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627	\$ 342,014	\$ 345,434	\$ 345,434	\$ 348,888	\$ 348,888	\$ 352,377
Expenses	\$ 221,980	\$ 184,266	\$ 261,290	\$ 259,436	\$ 313,913	\$ 317,674	\$ 321,585	\$ 374,636	\$ 377,778	\$ 431,015	\$ 434,348	\$ 437,782	\$ 441,319
Net Revenue	\$ 104,186	\$ 94,021	\$ 70,665	\$ 75,838	\$ 21,361	\$ 20,953	\$ 17,042	\$ (32,622)	\$ (32,344)	\$ (85,581)	\$ (85,460)	\$ (88,894)	\$ (88,942)
Reserve Balance	\$ -		\$ 70,665	\$ 146,504	\$ 167,865	\$ 188,818	\$ 205,860	\$ 173,238	\$ 140,893	\$ 55,312	\$ -	\$ -	\$ -
GAS WELL ROYALTIES													
Revenue	\$ 175,000	\$ 306,920	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Expenses	\$ -	\$ -	\$ 1,803,300	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Net Revenue	\$ 175,000	\$ 306,920	\$ (1,628,300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Balance	\$ 2,018,373		\$ 390,073	\$ 390,073	\$ 390,073	\$ 390,073	\$ 390,073	\$ 390,073	\$ 390,073	\$ 390,073	\$ 390,073	\$ 390,073	\$ 390,073
TOTAL ALL FUNDS													
Revenue	\$ 11,360,204	\$ 8,185,329	\$ 13,766,948	\$ 12,394,695	\$ 12,058,910	\$ 10,631,921	\$ 10,558,119	\$ 10,891,754	\$ 10,993,442	\$ 11,320,766	\$ 10,973,686	\$ 11,262,649	\$ 11,213,263
Expenses	\$ 10,657,773	\$ 7,411,020	\$ 15,243,798	\$ 12,194,535	\$ 11,480,906	\$ 9,592,405	\$ 10,081,255	\$ 9,925,859	\$ 10,057,460	\$ 10,417,103	\$ 9,800,187	\$ 9,752,486	\$ 9,532,148
Net Revenue	\$ 702,431	\$ 774,309	\$ (1,476,851)	\$ 200,160	\$ 578,004	\$ 1,039,516	\$ 476,864	\$ 965,895	\$ 935,982	\$ 903,662	\$ 1,173,499	\$ 1,510,163	\$ 1,681,114
Reserve Balance	\$ 10,908,109	\$ -	\$ 9,431,259	\$ 9,631,419	\$ 10,209,423	\$ 10,748,574	\$ 11,477,602	\$ 12,559,668	\$ 13,618,168	\$ 14,661,905	\$ 16,174,758	\$ 17,937,403	\$ 19,878,883

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT	Budget 2023	FYTD 2023	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
General Fund Revenue													
Franchise Fees													
01-500-510001	Waste Collection	\$ 15,000	\$ 12,509	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01-500-510002	Electric	\$ 245,000	\$ 99,317	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000
01-500-510003	Gas	\$ 31,000	\$ 52,046	\$ 31,000	\$ 31,000	\$ 31,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 25,000	\$ 25,000	\$ 25,000
01-500-510004	Telecom	\$ 20,000	\$ 5,969	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
01-500-510006	Charter Cable	\$ 15,000	\$ 10,796	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-500-510007	Towing	\$ 4,000	\$ 710	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
01-500-510008	Water/Sewer	\$ 70,950	\$ -	\$ 79,342	\$ 85,779	\$ 86,099	\$ 93,174	\$ 92,755	\$ 100,702	\$ 101,077	\$ 109,625	\$ 109,604	\$ 119,000
01-500-510009	Cell Tower Lease	\$ 20,000	\$ 14,758	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Franchise Fees		\$ 420,950	\$ 196,105	\$ 271,342	\$ 272,279	\$ 247,599	\$ 251,674	\$ 234,005	\$ 241,952	\$ 242,327	\$ 237,875	\$ 237,854	\$ 247,250
Permit Fees													
01-500-515001	Building	\$ 125,000	\$ 176,965	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 20,000	\$ 20,000
01-500-515002	Mechanical	\$ 10,000	\$ 4,796	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,000
01-500-515003	Grease Trap	\$ 3,000	\$ 5,922	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -
01-500-515004	Electrical	\$ 10,000	\$ 5,049	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,000
01-500-515005	Plumbing	\$ 15,000	\$ 6,776	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000
01-500-515006	Cert. of Occupancy	\$ 5,000	\$ 4,495	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-500-515007	Plat Fees	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
01-500-515008	Plan Review	\$ 80,000	\$ 74,132	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 6,000	\$ 6,000
01-500-515009	Garage Sale/Misc	\$ 1,500	\$ 884	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01-500-515010	Solicitor	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
01-500-515012	Contractor registration	\$ 15,600	\$ 9,200	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 2,500	\$ 2,500
Total Permit Fees		\$ 266,200	\$ 288,218	\$ 207,600	\$ 207,100	\$ 204,100	\$ 206,100	\$ 96,600	\$ 96,600	\$ 94,600	\$ 93,600	\$ 42,100	\$ 41,100
Sales Tax													
01-500-520000	General Sales Tax	\$ 1,304,665	\$ 1,118,463	\$ 1,996,886	\$ 2,016,855	\$ 2,016,855	\$ 2,037,023	\$ 2,037,023	\$ 2,057,393	\$ 2,077,967	\$ 2,077,967	\$ 2,098,747	\$ 2,119,735
01-500-520003	Econ. Dev. Sales Tax	\$ 326,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-500-520006	Mixed Beverage Tax	\$ 20,000	\$ 15,723	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Sales Tax		\$ 1,650,851	\$ 1,134,185	\$ 2,016,886	\$ 2,036,855	\$ 2,036,855	\$ 2,057,023	\$ 2,057,023	\$ 2,077,393	\$ 2,097,967	\$ 2,097,967	\$ 2,118,747	\$ 2,139,735
Additional Revenue													
01-500-525002	CCPD Disbursement	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000
01-500-525003	TexPool Interest	\$ 1,000	\$ 94,861	\$ 20,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
01-500-525004	Money Market Interest	\$ 3,500	\$ 1,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-500-525005	HCGC Disbursement	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01-500-525006	Street/Stormwater Disbursement	\$ 18,200	\$ -	\$ 18,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01-500-525007	Other interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-500-525009	Water Disbursement	\$ 130,401	\$ -	\$ 140,015	\$ 151,375	\$ 151,939	\$ 164,425	\$ 163,686	\$ 177,710	\$ 178,371	\$ 193,455	\$ 193,420	\$ 210,000
01-500-525011	TexSTAR Interest	\$ 1,000	\$ 82,037	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-500-525012	LOGIC interest	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Additional Revenue		\$ 190,101	\$ 178,834	\$ 218,215	\$ 231,375	\$ 226,939	\$ 244,425	\$ 243,686	\$ 257,710	\$ 258,371	\$ 270,455	\$ 270,420	\$ 287,000
Court Fines & Fees													
01-500-530001	Fines	\$ 225,000	\$ 161,490	\$ 235,000	\$ 236,175	\$ 237,356	\$ 238,543	\$ 239,735	\$ 240,934	\$ 242,139	\$ 243,349	\$ 244,566	\$ 245,789
01-500-530002	Admin Fees	\$ 10,000	\$ 5,100	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
01-500-530003	Capias Fees/Warrants	\$ 15,000	\$ 7,162	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01-500-530005	Child Safety	\$ 2,000	\$ 2,580	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-500-530006	Court-Time Pay (City)	\$ 750	\$ 151	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
01-500-530007	Court-Time Pay (Court)	\$ 1,500	\$ 719	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01-500-530008	Court-FTA	\$ 1,000	\$ 367	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
01-500-530009	Court Security	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01-500-530010	Contract Service- Westover	\$ 36,000	\$ 24,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
01-500-530012	Expansions	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Court Fines & Fees		\$ 316,250	\$ 201,569	\$ 316,250	\$ 317,425	\$ 318,606	\$ 319,793	\$ 320,985	\$ 322,184	\$ 323,389	\$ 324,599	\$ 325,816	\$ 327,039

CITY OF WESTWORTH VILLAGE
FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
Professional Services														
01-601-630008	Janitorial Services	\$ 19,000	\$ 12,080	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01-601-630017	Lawn & Roadside Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Professional Services		\$ 19,000	\$ 12,080	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous														
01-601-635001	Miscellaneous	\$ 1,000	\$ 547	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Miscellaneous		\$ 1,000	\$ 547	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Insurance														
01-601-645001	Error/Omission Insurance	\$ 4,000	\$ 5,509	\$ 6,000	\$ 6,030	\$ 6,060	\$ 6,090	\$ 6,121	\$ 6,152	\$ 6,182	\$ 6,213	\$ 6,244	\$ 6,275	\$ 6,307
01-601-645002	General Liability	\$ 4,000	\$ -	\$ 4,000	\$ 4,020	\$ 4,040	\$ 4,060	\$ 4,081	\$ 4,101	\$ 4,122	\$ 4,142	\$ 4,163	\$ 4,184	\$ 4,205
01-601-645003	Vehicle Insurance	\$ 10,000	\$ 9,367	\$ 10,000	\$ 10,050	\$ 10,100	\$ 10,151	\$ 10,202	\$ 10,253	\$ 10,304	\$ 10,355	\$ 10,407	\$ 10,459	\$ 10,511
01-601-645004	Real/Pers Property	\$ 10,000	\$ 11,475	\$ 12,000	\$ 12,060	\$ 12,120	\$ 12,181	\$ 12,242	\$ 12,303	\$ 12,365	\$ 12,426	\$ 12,488	\$ 12,551	\$ 12,614
01-601-645005	Mobile Equipment	\$ 800	\$ 4,272	\$ 1,000	\$ 1,005	\$ 1,010	\$ 1,015	\$ 1,020	\$ 1,025	\$ 1,030	\$ 1,036	\$ 1,041	\$ 1,046	\$ 1,051
Total Insurance		\$ 28,800	\$ 30,622	\$ 33,000	\$ 33,165	\$ 33,331	\$ 33,497	\$ 33,665	\$ 33,833	\$ 34,002	\$ 34,172	\$ 34,343	\$ 34,515	\$ 34,688
Information Tech														
01-601-660004	Third Party Provider	\$ 39,500	\$ -	\$ 39,500	\$ 40,000	\$ 40,000	\$ 42,000	\$ 42,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
01-601-660006	Equip/Software Purch/Maint	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total Information Tech		\$ 64,500	\$ -	\$ 64,500	\$ 65,000	\$ 65,000	\$ 72,000	\$ 72,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL FACILITIES		\$ 296,000	\$ 119,656	\$ 287,500	\$ 288,165	\$ 294,331	\$ 301,497	\$ 301,665	\$ 304,833	\$ 313,002	\$ 313,172	\$ 313,343	\$ 313,515	\$ 313,688
Police														
Payroll														
01-603-610001	Salaries	\$ 1,005,110	\$ 530,172	\$ 951,861	\$ 995,086	\$ 1,044,840	\$ 1,086,634	\$ 1,130,099	\$ 1,164,002	\$ 1,198,922	\$ 1,234,890	\$ 1,271,936	\$ 1,310,094	\$ 1,349,397
01-603-610002	TMRS Retirement	\$ 143,813	\$ 72,009	\$ 137,159	\$ 143,078	\$ 149,292	\$ 154,512	\$ 159,941	\$ 164,175	\$ 168,537	\$ 173,029	\$ 177,656	\$ 182,422	\$ 187,331
01-603-610003	Workers' Compensation	\$ 24,556	\$ 21,878	\$ 28,401	\$ 28,401	\$ 28,401	\$ 28,401	\$ 28,401	\$ 28,401	\$ 28,401	\$ 28,401	\$ 28,401	\$ 28,401	\$ 28,401
01-603-610004	Unemployment Comp	\$ 2,448	\$ 1,488	\$ 2,016	\$ 2,016	\$ 2,016	\$ 2,016	\$ 2,016	\$ 2,016	\$ 2,016	\$ 2,016	\$ 2,016	\$ 2,016	\$ 2,016
01-603-610005	Group Health Insurance	\$ 204,000	\$ 76,307	\$ 168,000	\$ 168,000	\$ 170,000	\$ 170,000	\$ 172,000	\$ 172,000	\$ 175,000	\$ 175,000	\$ 178,000	\$ 178,000	\$ 178,000
01-603-610006	Medicare	\$ 16,757	\$ 8,025	\$ 15,984	\$ 16,235	\$ 16,957	\$ 17,563	\$ 18,193	\$ 18,685	\$ 19,191	\$ 19,712	\$ 20,250	\$ 20,803	\$ 21,373
01-603-610007	FICA- Social Security	\$ -	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-603-610008	Overtime Pay	\$ 43,479	\$ 20,649	\$ 39,172	\$ 39,172	\$ 39,172	\$ 39,172	\$ 39,172	\$ 39,172	\$ 39,172	\$ 39,172	\$ 39,172	\$ 39,172	\$ 39,172
01-603-610009	Cell Phone Allowance	\$ 6,000	\$ 3,870	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420	\$ 6,420
01-603-610010	Car Allowance	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01-603-610011	Certification Pay	\$ 66,300	\$ 24,332	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000	\$ 73,000
01-603-610013	Holiday Pay	\$ 28,795	\$ -	\$ 25,862	\$ 25,862	\$ 25,862	\$ 25,862	\$ 25,862	\$ 25,862	\$ 25,862	\$ 25,862	\$ 25,862	\$ 25,862	\$ 25,862
01-603-610015	STEP Grant	\$ -	\$ 1,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Payroll		\$ 1,547,258	\$ 759,861	\$ 1,453,874	\$ 1,503,269	\$ 1,561,959	\$ 1,609,579	\$ 1,661,103	\$ 1,699,732	\$ 1,742,520	\$ 1,783,502	\$ 1,828,713	\$ 1,872,190	\$ 1,916,972
Supplies														
01-603-615001	Office Supplies	\$ 5,000	\$ 2,455	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
01-603-615002	Supplies	\$ 1,000	\$ 2,029	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
01-603-615003	Printing	\$ 850	\$ 121	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850
01-603-615004	Postage	\$ 600	\$ 286	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Total Supplies		\$ 7,450	\$ 4,891	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450
Training														
01-603-620001	Training	\$ 25,000	\$ 11,408	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 35,000	\$ 35,000
01-603-620002	Dues & Memberships	\$ 3,000	\$ 2,479	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01-603-620003	Notices & Publications	\$ 150	\$ 159	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250
Total Training		\$ 28,150	\$ 14,046	\$ 28,250	\$ 28,250	\$ 33,250	\$ 33,250	\$ 33,250	\$ 35,250	\$ 35,250	\$ 35,250	\$ 35,250	\$ 38,250	\$ 38,250

CITY OF WESTWORTH VILLAGE
 FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
Equipment														
01-603-625002	Equipment & Repair	\$ 30,000	\$ 28,617	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
01-603-625006	Maintenance Contracts	\$ 1,300	\$ -	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300
01-603-625008	Maint Radio/Radar	\$ 3,500	\$ 6,544	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
01-603-625009	Jail Maint & Communication	\$ 7,500	\$ 7,478											
	Total Equipment	\$ 42,300	\$ 42,639	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300
Professional Services														
01-603-630002	Legal & Professional	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	Total Professional Services	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous														
01-603-635009	Jail Food	\$ 1,500	\$ 213	\$ -										
01-603-635010	Lab Charges	\$ 24,000	\$ 10,595	\$ 25,000	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	\$ 28,138	\$ 28,982	\$ 29,851	\$ 30,747	\$ 31,669	\$ 32,619
01-603-635011	Animal Control	\$ 5,500	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 7,000	\$ 7,000	\$ 7,000
01-603-635029	Contract Services	\$ 25,000	\$ 98,133	\$ 147,760	\$ 151,706	\$ 155,772	\$ 159,959	\$ 162,834	\$ 165,767	\$ 168,758	\$ 170,283	\$ 171,381		
	Total Miscellaneous	\$ 56,000	\$ 113,941	\$ 178,260	\$ 182,206	\$ 187,022	\$ 192,982	\$ 196,652	\$ 200,405	\$ 204,240	\$ 206,634	\$ 209,128	\$ 38,669	\$ 39,619
Insurance														
01-603-645007	Law Enforcement Liability	\$ 14,000	\$ 12,406	\$ 14,000	\$ 14,140	\$ 14,281	\$ 14,424	\$ 14,568	\$ 14,714	\$ 14,861	\$ 15,010	\$ 15,160	\$ 15,312	\$ 15,465
	Total Insurance	\$ 14,000	\$ 12,406	\$ 14,000	\$ 14,140	\$ 14,281	\$ 14,424	\$ 14,568	\$ 14,714	\$ 14,861	\$ 15,010	\$ 15,160	\$ 15,312	\$ 15,465
Vehicle Expense														
01-603-640001	Gasoline	\$ 54,000	\$ 18,186	\$ 46,200	\$ 46,662	\$ 47,129	\$ 47,600	\$ 48,076	\$ 48,557	\$ 49,042	\$ 49,533	\$ 50,028	\$ 50,528	\$ 51,034
01-603-640002	Vehicle/Equip Maint	\$ 18,000	\$ 14,477	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Total Vehicle Expense	\$ 72,000	\$ 32,663	\$ 66,200	\$ 66,662	\$ 67,129	\$ 67,600	\$ 68,076	\$ 68,557	\$ 69,042	\$ 69,533	\$ 70,028	\$ 70,528	\$ 71,034
Information Tech														
01-603-660004	Third Party Provider	\$ 33,000	\$ 36,650	\$ 33,000	\$ 33,330	\$ 33,663	\$ 34,000	\$ 34,340	\$ 34,683	\$ 35,030	\$ 35,380	\$ 35,734	\$ 36,092	\$ 36,453
01-603-660006	Equip/Software Purch/Maint	\$ 35,000	\$ 103,006	\$ 200,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 75,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 75,000	\$ 35,000
	Total Information Tech	\$ 68,000	\$ 139,656	\$ 233,000	\$ 68,330	\$ 68,663	\$ 69,000	\$ 109,340	\$ 69,683	\$ 70,030	\$ 70,380	\$ 70,734	\$ 111,092	\$ 71,453
TOTAL POLICE		\$ 1,838,158	\$ 1,120,103	\$ 2,023,334	\$ 1,912,607	\$ 1,982,054	\$ 2,036,584	\$ 2,132,740	\$ 2,138,091	\$ 2,185,694	\$ 2,230,059	\$ 2,278,763	\$ 2,195,791	\$ 2,202,542
Court														
Payroll														
01-604-610001	Salaries	\$ 54,075	\$ 43,203	\$ 59,850	\$ 62,843	\$ 65,985	\$ 68,624	\$ 71,369	\$ 73,510	\$ 75,715	\$ 77,987	\$ 80,326	\$ 82,736	\$ 85,218
01-604-610002	TMRS Retirement	\$ 6,806	\$ 5,283	\$ 7,528	\$ 7,849	\$ 8,241	\$ 8,571	\$ 8,914	\$ 9,181	\$ 9,457	\$ 9,741	\$ 10,033	\$ 10,334	\$ 10,644
01-604-610003	Workers' Compensation	\$ 137	\$ 120	\$ 152	\$ 152	\$ 152	\$ 152	\$ 152	\$ 152	\$ 152	\$ 152	\$ 152	\$ 152	\$ 152
01-604-610004	Unemployment Comp	\$ 144	\$ 176	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144
01-604-610005	Group Health Insurance	\$ 12,000	\$ 3,790	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
01-604-610006	Medicare	\$ 790	\$ 607	\$ 874	\$ 911	\$ 957	\$ 995	\$ 1,035	\$ 1,066	\$ 1,098	\$ 1,131	\$ 1,165	\$ 1,200	\$ 1,236
01-604-610008	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-604-610009	Cell Phone Allowance	\$ 420	\$ 280	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420
	Total Payroll	\$ 74,373	\$ 53,459	\$ 80,968	\$ 84,319	\$ 87,899	\$ 90,906	\$ 94,034	\$ 96,473	\$ 98,986	\$ 101,574	\$ 104,240	\$ 106,986	\$ 109,814
Supplies														
01-604-615001	Office Supplies	\$ 1,000	\$ 452	\$ 1,000	\$ 1,000	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01-604-615003	Printing	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01-604-615004	Postage	\$ 800	\$ 933	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800
	Total Supplies	\$ 2,300	\$ 1,385	\$ 2,300	\$ 2,300	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,800	\$ 2,800	\$ 2,800	\$ 2,800

CITY OF WESTWORTH VILLAGE
 FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT	Budget 2023	FYTD 2023	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034
Training													
01-604-620001	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
01-604-620002	\$ 600	\$ -	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
01-604-620004	\$ 600	\$ -	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Total Training	\$ 2,700	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Equipment													
01-604-625013	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total Equipment	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Professional Services													
01-604-630009	\$ 16,000	\$ 17,400	\$ 16,000	\$ 16,000	\$ 16,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
01-604-630010	\$ 7,200	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
01-604-630011	\$ 20,000	\$ 13,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
01-604-630012	\$ 2,400	\$ 1,483	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
Total Professional Services	\$ 45,600	\$ 32,384	\$ 41,400	\$ 41,400	\$ 41,400	\$ 45,400	\$ 45,400	\$ 45,400	\$ 45,400	\$ 50,400	\$ 50,400	\$ 50,400	\$ 50,400
Capital Expense													
01-604-650002	\$ 8,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Capital Expense	\$ 8,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000	\$ 1,000	\$ 1,000
Information Tech													
01-604-660004	\$ 19,000	\$ 17,842	\$ 19,000	\$ 19,190	\$ 19,382	\$ 19,576	\$ 19,771	\$ 19,969	\$ 20,169	\$ 20,371	\$ 20,574	\$ 20,780	\$ 20,988
01-604-660005	\$ 22,000	\$ 3,043	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000
01-604-660006	\$ 5,000	\$ 15,658	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Information Tech	\$ 46,000	\$ 36,543	\$ 46,000	\$ 46,190	\$ 46,382	\$ 46,576	\$ 46,771	\$ 46,969	\$ 47,169	\$ 47,371	\$ 47,574	\$ 47,780	\$ 47,988
TOTAL COURT	\$ 179,473	\$ 123,770	\$ 174,868	\$ 178,409	\$ 182,281	\$ 192,482	\$ 192,805	\$ 195,442	\$ 198,155	\$ 209,345	\$ 209,214	\$ 212,166	\$ 215,201
Fire Protection and Prevention Services													
Miscellaneous													
01-605-635102	\$ 372,415	\$ 255,692	\$ 372,415	\$ 376,139	\$ 379,901	\$ 387,499	\$ 391,374	\$ 395,288	\$ 403,193	\$ 407,225	\$ 411,298	\$ 415,410	\$ 419,565
Total Miscellaneous	\$ 372,415	\$ 255,692	\$ 372,415	\$ 376,139	\$ 379,901	\$ 387,499	\$ 391,374	\$ 395,288	\$ 403,193	\$ 407,225	\$ 411,298	\$ 415,410	\$ 419,565
TOTAL Fire Protection & Prevention	\$ 372,415	\$ 255,692	\$ 372,415	\$ 376,139	\$ 379,901	\$ 387,499	\$ 391,374	\$ 395,288	\$ 403,193	\$ 407,225	\$ 411,298	\$ 415,410	\$ 419,565
Library													
Reimbursements													
01-608-620006	\$ 500	\$ 50	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
01-608-620002	\$ 500	\$ 166	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Total Training	\$ 1,000	\$ 216	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
Total Library	\$ 1,000	\$ 216	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
Total General Fund Expenses	\$ 4,879,743	\$ 3,872,458	\$ 5,393,148	\$ 5,192,099	\$ 5,043,281	\$ 5,056,704	\$ 5,136,385	\$ 5,178,594	\$ 5,269,842	\$ 5,352,823	\$ 5,014,969	\$ 4,950,270	\$ 4,844,304
Net General Fund	\$ 220,339	\$ 225,478	\$ (139,245)	\$ 140,706	\$ 303,632	\$ 381,070	\$ 221,536	\$ 270,668	\$ 248,990	\$ 223,584	\$ 582,605	\$ 725,244	\$ 909,587
Projected Running total of Reserve Funding		\$ 4,333,273	\$ 4,194,027	\$ 4,334,733	\$ 4,638,365	\$ 5,019,435	\$ 5,240,972	\$ 5,511,639	\$ 5,760,630	\$ 5,984,214	\$ 6,566,819	\$ 7,292,062	\$ 8,201,649

CITY OF WESTWORTH VILLAGE
 FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT	Budget	FYTD	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
	2023	2023	2,024	2,025	2,026	2,027	2,028	2,029	2,030	2,031	2,032	2,033	2,034
Equipment													
02-620-625001 Equipment/Rental	\$ 10,000	\$ 56,540	\$ 10,000	\$ 75,000	\$ 10,000	\$ 10,000	\$ 250,000	\$ 10,000	\$ 10,000	\$ 90,000	\$ 10,000	\$ 10,000	\$ 10,000
02-620-625004 Equipment Maintenance	\$ 5,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
02-620-625014 Building Maintenance	\$ 5,000	\$ 5,557	\$ 40,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000
02-620-625021 Contingency Fund	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Equipment	\$ 30,000	\$ 62,097	\$ 64,000	\$ 94,000	\$ 29,000	\$ 34,000	\$ 269,000	\$ 29,000	\$ 34,000	\$ 109,000	\$ 29,000	\$ 34,000	\$ 29,000
Professional Services													
02-620-630001 Engineering Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
02-620-630005 Audit Expense	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Total Professional Services	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Miscellaneous													
02-620-635001 Miscellaneous Expense	\$ 13,000	\$ 19,689	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
02-620-635008 Uniform Expense	\$ 8,000	\$ 4,481	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
02-620-635015 Admin Reimbursement to GF	\$ 130,401	\$ -	\$ 140,015	\$ 151,375	\$ 151,939	\$ 164,425	\$ 163,686	\$ 177,710	\$ 178,371	\$ 193,455	\$ 193,420	\$ 210,000	\$ 211,523
02-620-635108 Franchise Expense	\$ 70,950	\$ 5,072	\$ 79,342	\$ 85,779	\$ 86,099	\$ 93,174	\$ 92,755	\$ 100,702	\$ 101,077	\$ 109,625	\$ 109,604	\$ 119,000	\$ 119,863
02-620-635121 Sanitation Payments	\$ 132,000	\$ 96,413	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 179,000	\$ 179,000	\$ 179,000	\$ 179,000	\$ 179,000	\$ 189,000
02-620-635125 Sewer Payments	\$ 324,000	\$ 388,868	\$ 372,600	\$ 409,860	\$ 409,860	\$ 450,846	\$ 450,846	\$ 495,931	\$ 495,931	\$ 545,524	\$ 545,524	\$ 600,076	\$ 600,076
02-620-635126 Water Purchases	\$ 300,000	\$ 226,778	\$ 315,000	\$ 346,500	\$ 346,500	\$ 381,150	\$ 381,150	\$ 419,265	\$ 419,265	\$ 461,192	\$ 461,192	\$ 507,311	\$ 507,311
02-620-635127 Water Sample Testing	\$ 9,000	\$ 5,216	\$ 12,000	\$ 12,360	\$ 12,731	\$ 13,113	\$ 13,506	\$ 13,911	\$ 14,329	\$ 14,758	\$ 15,201	\$ 15,657	\$ 16,127
Total Miscellaneous	\$ 987,351	\$ 746,518	\$ 1,114,956	\$ 1,201,874	\$ 1,203,129	\$ 1,298,708	\$ 1,297,944	\$ 1,407,519	\$ 1,408,971	\$ 1,524,553	\$ 1,524,940	\$ 1,652,044	\$ 1,664,899
Vehicle Expense													
02-620-640001 Gasoline	\$ 5,400	\$ 2,237	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
02-620-640002 Vehicle/Equip Maint	\$ 3,000	\$ 747	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Vehicle Expense	\$ 8,400	\$ 2,984	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Capital Expense													
02-620-650000 Capital Outlay	\$ 30,000	\$ 20,394	\$ 35,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 30,000
02-620-650003 Equipment Rental	\$ 1,500	\$ 2,088	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total Capital Expense	\$ 31,500	\$ 22,482	\$ 36,500	\$ 31,500	\$ 31,500	\$ 36,500	\$ 31,500	\$ 31,500	\$ 36,500	\$ 31,500	\$ 31,500	\$ 36,500	\$ 31,500
Debt Service													
02-620-655021 Bond Payments	\$ 25,382	\$ -	\$ 25,382	\$ 25,424	\$ 25,438	\$ 25,424	\$ 25,382	\$ 25,662	\$ 25,550	\$ 25,760	\$ 25,578	\$ 25,368	\$ 25,480
Total Debt Service	\$ 25,382	\$ -	\$ 25,382	\$ 25,424	\$ 25,438	\$ 25,424	\$ 25,382	\$ 25,662	\$ 25,550	\$ 25,760	\$ 25,578	\$ 25,368	\$ 25,480
Information Technology													
02-620-660004 Third Party Provider	\$ 15,000	\$ 11,024	\$ 15,000	\$ 16,000	\$ 16,000	\$ 18,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
02-620-660005 Maintenance Contracts	\$ 20,000	\$ 13,769	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 23,000	\$ 23,000	\$ 23,000
02-620-660006 Equip/Software Purchase Maint	\$ 5,500	\$ 21,110	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Information Technology	\$ 40,500	\$ 45,903	\$ 45,000	\$ 46,000	\$ 46,000	\$ 48,000	\$ 50,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 53,000	\$ 53,000	\$ 53,000
Total Water Fund Expenses	\$ 1,422,515	\$ 1,090,290	\$ 1,582,941	\$ 1,709,710	\$ 1,660,212	\$ 1,777,298	\$ 2,019,423	\$ 1,899,883	\$ 1,921,153	\$ 2,116,212	\$ 2,047,036	\$ 2,193,914	\$ 2,207,246

CITY OF WESTWORTH VILLAGE
 FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT	Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031	Proposed 2032	Proposed 2033	Proposed 2034
Crime Control & Prevention Revenue													
Revenue													
03-500-520010	Crime Control Sales Tax	\$ 652,333	\$ 556,575	\$ 663,910	\$ 670,549	\$ 670,549	\$ 677,255	\$ 677,255	\$ 684,027	\$ 690,868	\$ 690,868	\$ 697,776	\$ 704,754
Total Revenue		\$ 652,333	\$ 556,575	\$ 663,910	\$ 670,549	\$ 670,549	\$ 677,255	\$ 677,255	\$ 684,027	\$ 690,868	\$ 690,868	\$ 697,776	\$ 704,754
Total Crime Control Revenue		\$ 652,333	\$ 556,575	\$ 663,910	\$ 670,549	\$ 670,549	\$ 677,255	\$ 677,255	\$ 684,027	\$ 690,868	\$ 690,868	\$ 697,776	\$ 704,754
Crime Control & Prevention Expenses													
Payroll													
03-630-610001	Salaries	\$ 297,980	\$ 184,422	\$ 313,511	\$ 329,186	\$ 345,645	\$ 359,471	\$ 373,850	\$ 385,066	\$ 396,617	\$ 408,516	\$ 420,771	\$ 446,396
03-630-610002	TMRS Retirement	\$ 45,601	\$ 24,943	\$ 47,168	\$ 49,126	\$ 51,182	\$ 52,909	\$ 54,705	\$ 56,106	\$ 57,549	\$ 59,035	\$ 62,142	\$ 63,766
03-630-610003	Workers compensation	\$ 10,223	\$ 10,000	\$ 10,574	\$ 10,574	\$ 10,574	\$ 10,574	\$ 10,574	\$ 10,574	\$ 10,574	\$ 10,574	\$ 10,574	\$ 10,574
03-630-610004	Unemployment Comp	\$ 720	\$ 694	\$ 720	\$ 720	\$ 720	\$ 800	\$ 800	\$ 800	\$ 825	\$ 825	\$ 900	\$ 900
03-630-610005	Group Health Insurance	\$ 60,000	\$ 26,862	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 68,000	\$ 68,000	\$ 68,000	\$ 70,000	\$ 70,000
03-630-610006	Medicare	\$ 5,294	\$ 2,937	\$ 5,476	\$ 5,703	\$ 5,942	\$ 6,142	\$ 6,351	\$ 6,513	\$ 6,681	\$ 6,854	\$ 7,031	\$ 7,403
03-630-610007	FICA Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-630-610008	Overtime Pay	\$ 17,191	\$ 8,612	\$ 18,087	\$ 18,087	\$ 18,087	\$ 18,087	\$ 18,087	\$ 18,087	\$ 18,087	\$ 18,087	\$ 18,087	\$ 18,087
03-630-610009	Cell Phone Allowance	\$ 2,220	\$ 1,315	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220	\$ 2,220
03-630-610011	Certification Pay	\$ 35,700	\$ 11,777	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200
03-630-610013	Holiday Pay	\$ 12,007	\$ -	\$ 12,632	\$ 12,632	\$ 12,632	\$ 12,632	\$ 12,632	\$ 12,632	\$ 12,632	\$ 12,632	\$ 12,632	\$ 12,632
03-630-610015	STEP Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Payroll		\$ 486,936	\$ 271,561	\$ 501,589	\$ 519,449	\$ 543,203	\$ 559,036	\$ 575,419	\$ 591,198	\$ 604,386	\$ 617,943	\$ 633,982	\$ 663,179
Equipment													
03-630-625045	Tasers	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-630-625046	Technology Replacement	\$ 5,400	\$ 4,915	\$ 5,400	\$ 25,400	\$ 5,400	\$ 6,000	\$ 156,000	\$ 6,000	\$ 6,000	\$ 7,000	\$ 167,000	\$ 7,000
03-630-625049	Police Units/Camera System	\$ 63,000	\$ 71,210	\$ 73,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Total Equipment		\$ 68,400	\$ 76,125	\$ 78,400	\$ 100,400	\$ 115,400	\$ 81,000	\$ 231,000	\$ 86,000	\$ 86,000	\$ 87,000	\$ 247,000	\$ 87,000
Professional Services													
03-630-630014	Admin Services	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000
Total Professional Services		\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000
Miscellaneous													
03-630-635008	Uniforms	\$ 7,000	\$ 4,683	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 8,000	\$ 8,000	\$ 8,000
03-630-635103	Community Relations	\$ 13,000	\$ 14,667	\$ 13,000	\$ 16,000	\$ 16,000	\$ 16,250	\$ 16,250	\$ 16,250	\$ 16,250	\$ 16,500	\$ 16,500	\$ 16,500
03-630-635123	Service Fees (Data cards)	\$ 6,000	\$ 4,443	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Total Miscellaneous		\$ 26,000	\$ 23,793	\$ 26,000	\$ 29,000	\$ 29,000	\$ 29,750	\$ 29,750	\$ 29,750	\$ 29,750	\$ 30,500	\$ 30,500	\$ 30,500
Information Technology													
03-630-660004	Third Party Provider	\$ 7,400	\$ 8,404	\$ 7,400	\$ 8,000	\$ 8,000	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,250	\$ 8,500	\$ 8,500	\$ 8,500
03-630-660005	Maintenance Contracts	\$ 61,500	\$ 65,215	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Total Information Technology		\$ 68,900	\$ 73,619	\$ 67,400	\$ 73,000	\$ 73,000	\$ 73,250	\$ 73,250	\$ 73,250	\$ 73,250	\$ 73,500	\$ 73,500	\$ 73,500
Total Crime Control Expenses		\$ 665,236	\$ 445,098	\$ 688,389	\$ 736,849	\$ 775,603	\$ 763,036	\$ 929,419	\$ 800,198	\$ 813,386	\$ 830,943	\$ 1,006,982	\$ 876,179
Net Crime Control & Prevention District		\$ (12,904)	\$ 111,477	\$ (24,478)	\$ (66,300)	\$ (105,054)	\$ (85,781)	\$ (252,165)	\$ (116,171)	\$ (122,518)	\$ (140,075)	\$ (309,205)	\$ (171,425)
Projected Running total of Reserve Funding:			\$151,372	\$ 126,894	\$ 60,594	\$ (44,460)							

CITY OF WESTWORTH VILLAGE
 FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT	Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031	Proposed 2032	Proposed 2033	Proposed 2034
Capital Revenue													
Additional Revenue													
04-500-525004	\$ 300	\$ 5,971	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Additional Revenue	\$ 300	\$ 5,971	\$ 300	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous Revenue													
04-500-565012	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 10,000	\$ 10,000
04-500-565024	\$ 71,000	\$ -	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
04-500-565052	\$ 65,000	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
04-500-565102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-500-565998	\$ -	\$ -	\$ 1,803,300	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
04-500-565980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-500-565999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Additional Revenue	\$ 186,000	\$ -	\$ 2,103,300	\$ 475,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 550,000	\$ 550,000	\$ 600,000	\$ 600,000	\$ 585,000	\$ 585,000
Total Capital Revenue	\$ 186,300	\$ 5,971	\$ 2,103,600	\$ 475,300	\$ 526,000	\$ 526,000	\$ 526,000	\$ 551,000	\$ 551,000	\$ 601,000	\$ 601,000	\$ 586,000	\$ 586,000
Capital Expenses													
Professional Services													
04-640-630001	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Total Professional Services	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Capital Expenses													
04-640-650012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-640-650022	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-640-650024	\$ -	\$ 48,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-640-650038	\$ 65,000	\$ 50,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-640-650039	\$ -	\$ -	\$ 1,833,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-640-650040	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-640-650041	\$ -	\$ -	\$ -	\$ 353,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pecan Lane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smallwood Lane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waggoner Lane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Red Bird Lane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses	\$ 65,000	\$ 98,761	\$ 2,133,000	\$ 653,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Expenses	\$ 125,000	\$ 98,761	\$ 2,193,000	\$ 713,146	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Net Total Capital Projects	\$ 61,300	\$ (92,790)	\$ (89,400)	\$ (237,846)	\$ 466,000	\$ 466,000	\$ 466,000	\$ 491,000	\$ 491,000	\$ 541,000	\$ 541,000	\$ 526,000	\$ 526,000
Projected Running total of Reserve Funding		\$655,715	\$ 566,315	\$ 328,469	\$ 794,469	\$ 1,260,469	\$ 1,726,469	\$ 2,217,469	\$ 2,708,469	\$ 3,249,469	\$ 3,790,469	\$ 4,316,469	\$ 4,842,469

CITY OF WESTWORTH VILLAGE
 FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT	Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031	Proposed 2032	Proposed 2033	Proposed 2034
Debt Service Revenue													
05-500-520003													
Revenue													
Texpool Interest	\$ 1,000	\$ -	\$ -										
Total Revenue	\$ 1,000	\$ -	\$ -										
05-500-550001													
HC Apartment Payments													
HC Apartment Payments		\$ -											
Total HC Apartment Payments	\$ -	\$ -	\$ -										
05-500-555000													
Ad Valorem Tax													
Ad Valorem Tax	\$ 760,000	\$ -	\$ 774,568	\$ 786,771	\$ 798,585	\$ 805,010	\$ 821,120	\$ 836,766	\$ 846,922	\$ 864,539	\$ 483,803	\$ 489,528	\$ 357,000
Total Ad Valorem Tax	\$ 760,000	\$ -	\$ 774,568	\$ 786,771	\$ 798,585	\$ 805,010	\$ 821,120	\$ 836,766	\$ 846,922	\$ 864,539	\$ 483,803	\$ 489,528	\$ 357,000
05-500-565120													
Miscellaneous Revenue													
Water Fund Payments	\$ 25,382	\$ -	\$ 25,382	\$ 25,424	\$ 25,438	\$ 25,424	\$ 25,382	\$ 25,662	\$ 25,550	\$ 25,760	\$ 25,578	\$ 25,368	\$ 25,480
05-500-565125													
HCGC Payments	\$ 109,715	\$ -	\$ 109,715	\$ 109,869	\$ 109,919	\$ 109,865	\$ 109,705	\$ 110,542	\$ 110,129	\$ 110,922	\$ 110,251	\$ 109,686	\$ 80,080
Total Miscellaneous Revenue	\$ 135,097	\$ -	\$ 135,097	\$ 135,293	\$ 135,357	\$ 135,289	\$ 135,087	\$ 136,204	\$ 135,679	\$ 136,682	\$ 135,829	\$ 135,054	\$ 105,560
Total Debt Service Revenue	\$ 896,097	\$ -	\$ 909,665	\$ 922,064	\$ 933,942	\$ 940,299	\$ 956,207	\$ 972,970	\$ 982,601	\$ 1,001,221	\$ 619,632	\$ 624,582	\$ 462,560
Debt Service Expenses													
05-650-655001													
Debt Service													
Principal	\$ 774,568	\$ 16,293	\$ 774,568	\$ 786,771	\$ 798,585	\$ 805,010	\$ 821,120	\$ 836,766	\$ 846,922	\$ 864,539	\$ 483,803	\$ 489,528	\$ 357,000
05-650-655002													
Interest	\$ 119,567	\$ 103,275	\$ 119,568	\$ 108,771	\$ 97,585	\$ 86,010	\$ 74,120	\$ 61,766	\$ 48,922	\$ 37,539	\$ 23,803	\$ 15,528	\$ 7,000
05-650-655003													
Bank Fees	\$ 1,500	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total Debt Service	\$ 895,635	\$ 123,068	\$ 896,136	\$ 897,542	\$ 898,170	\$ 893,020	\$ 897,240	\$ 900,532	\$ 897,844	\$ 904,078	\$ 509,606	\$ 507,056	\$ 366,000
Total Debt Service Expenses	\$ 895,635	\$ 123,068	\$ 896,136	\$ 897,542	\$ 898,170	\$ 893,020	\$ 897,240	\$ 900,532	\$ 897,844	\$ 904,078	\$ 509,606	\$ 507,056	\$ 366,000
Net Total Debt Service	\$ 462	\$ (123,068)	\$ 13,529	\$ 24,522	\$ 35,772	\$ 47,279	\$ 58,967	\$ 72,438	\$ 84,757	\$ 97,143	\$ 110,026	\$ 117,526	\$ 96,560
Projected Running total of Reserve Funding		\$691,887	\$ 705,416	\$ 729,938	\$ 765,710	\$ 812,989	\$ 871,956	\$ 944,394	\$ 1,029,151	\$ 1,126,294	\$ 1,236,320	\$ 1,353,846	\$ 1,450,406

CITY OF WESTWORTH VILLAGE
 FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT	Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031	Proposed 2032	Proposed 2033	Proposed 2034
Street Sales Tax Fund													
Revenue													
06-500-520005	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627	\$ 342,014	\$ 345,434	\$ 345,434	\$ 348,888	\$ 348,888	\$ 352,377
06-500-565001	\$ -	\$ -	\$ -										
Total Revenue	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627	\$ 342,014	\$ 345,434	\$ 345,434	\$ 348,888	\$ 348,888	\$ 352,377
Total Street Fund Revenue	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627	\$ 342,014	\$ 345,434	\$ 345,434	\$ 348,888	\$ 348,888	\$ 352,377
Street Sales Tax Fund Expenses													
Payroll													
06-606-610001	\$ 74,580	\$ 52,638	\$ 74,844	\$ 78,586	\$ 82,516	\$ 85,816	\$ 89,249	\$ 91,926	\$ 94,684	\$ 97,525	\$ 100,450	\$ 103,464	\$ 106,568
06-606-610002	\$ 9,420	\$ 6,541	\$ 9,453	\$ 9,815	\$ 10,306	\$ 10,718	\$ 11,147	\$ 11,482	\$ 11,826	\$ 12,181	\$ 12,546	\$ 12,923	\$ 13,310
06-606-610003	\$ 2,403	\$ -	\$ 2,411	\$ 2,411	\$ 2,411	\$ 2,411	\$ 2,411	\$ 2,411	\$ 2,411	\$ 2,411	\$ 2,411	\$ 2,411	\$ 2,411
06-606-610004	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144
06-606-610005	\$ 12,000	\$ 8,864	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
06-606-610006	\$ 1,094	\$ 632	\$ 1,097	\$ 1,139	\$ 1,196	\$ 1,244	\$ 1,294	\$ 1,333	\$ 1,373	\$ 1,414	\$ 1,457	\$ 1,500	\$ 1,545
06-606-610008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
06-606-610009	\$ 840	\$ 630	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840
Total Payroll	\$ 100,480	\$ 69,449	\$ 100,790	\$ 104,936	\$ 109,413	\$ 113,174	\$ 117,085	\$ 120,136	\$ 123,278	\$ 126,515	\$ 129,848	\$ 133,282	\$ 136,819
Supplies													
06-606-615002	\$ 2,500	\$ 1,269	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Total Supplies	\$ 2,500	\$ 1,269	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Equipment													
06-606-625026	\$ 5,000	\$ 7,083	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Equipment	\$ 5,000	\$ 7,083	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Miscellaneous													
06-606-635012	\$ 15,000	\$ 6,082	\$ 25,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
06-606-635013	\$ 10,000	\$ 19,396	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
06-606-635014	\$ 71,000	\$ -	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
06-606-635015	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Miscellaneous	\$ 106,000	\$ 106,000	\$ 145,000	\$ 134,000	\$ 184,000	\$ 184,000	\$ 184,000	\$ 234,000	\$ 234,000	\$ 284,000	\$ 284,000	\$ 284,000	\$ 284,000
Vehicle Expense													
06-606-640001	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
06-606-640002	\$ 5,000	\$ 465	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Vehicle Expense	\$ 8,000	\$ 465	\$ 8,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Total Street Fund Expenses	\$ 221,980	\$ 184,266	\$ 261,290	\$ 259,436	\$ 313,913	\$ 317,674	\$ 321,585	\$ 374,636	\$ 377,778	\$ 431,015	\$ 434,348	\$ 437,782	\$ 441,319
Net Total Street Fund	\$ 104,186	\$ 94,021	\$ 70,665	\$ 75,838	\$ 21,361	\$ 20,953	\$ 17,042	\$ (32,622)	\$ (32,344)	\$ (85,581)	\$ (85,460)	\$ (88,894)	\$ (88,942)
Projected Running total of Reserve Funding		\$ 0	\$ 70,665	\$ 146,504	\$ 167,865	\$ 188,818	\$ 205,860	\$ 173,238	\$ 140,893	\$ 55,312			

CITY OF WESTWORTH VILLAGE
 FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031	Proposed 2032	Proposed 2033	Proposed 2034
Economic Development Sales Tax Fund (WRA) Revenue														
Sales Tax														
08-500-520010	WRA Sales Tax	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627	\$ 342,014	\$ 345,434	\$ 345,434	\$ 348,888	\$ 348,888	\$ 352,377
Total Sales Tax		\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627	\$ 342,014	\$ 345,434	\$ 345,434	\$ 348,888	\$ 348,888	\$ 352,377
Additional Revenue														
08-500-525011	Interest Earned	\$ 1,000	\$ 15,024	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Total Additional Revenue		\$ 1,000	\$ 15,024	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Miscellaneous Revenue														
08-500-565001	Misc Revenue	\$ -	\$ 14,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-500-565010	Sale of WRA Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-500-565011	Transfer from WRA Money Market	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous Revenue		\$ -	\$ 14,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total WRA Revenue		\$ 327,166	\$ 307,562	\$ 336,955	\$ 340,275	\$ 340,275	\$ 344,627	\$ 344,627	\$ 348,014	\$ 351,434	\$ 351,434	\$ 354,888	\$ 354,888	\$ 358,377
Economic Development Sales Tax Fund (WRA) Expenses														
Building Parks & Landscape Expenses														
Payroll														
08-607-610001	Salaries	\$ 64,079	\$ 35,111	\$ 64,537	\$ 67,764	\$ 71,152	\$ 73,998	\$ 76,958	\$ 79,267	\$ 81,645	\$ 84,094	\$ 86,617	\$ 89,216	\$ 91,892
08-607-610002	TMRS Retirement	\$ 6,431	\$ 5,569	\$ 6,510	\$ 8,622	\$ 9,046	\$ 9,401	\$ 9,771	\$ 10,059	\$ 10,356	\$ 10,662	\$ 10,977	\$ 11,302	\$ 11,636
08-607-610003	Workers Compensation	\$ 2,162	\$ 1,000	\$ 2,182	\$ 2,182	\$ 2,182	\$ 2,182	\$ 2,182	\$ 2,182	\$ 2,182	\$ 2,182	\$ 2,182	\$ 2,182	\$ 2,182
08-607-610004	Unemployment Comp	\$ 288	\$ 144	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288
08-607-610005	Group Health Insurance	\$ 12,000	\$ 7,690	\$ 12,000	\$ 60,000	\$ 61,000	\$ 61,000	\$ 62,000	\$ 62,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000	\$ 63,000
08-607-610006	Medicare	\$ 984	\$ 658	\$ 993	\$ 1,001	\$ 1,050	\$ 1,091	\$ 1,134	\$ 1,168	\$ 1,202	\$ 1,238	\$ 1,274	\$ 1,312	\$ 1,351
08-607-610008	Overtime Pay	\$ 3,374	\$ 9,923	\$ 3,544	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-607-610009	Cell Phone Allowance	\$ 420	\$ 315	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420
08-607-610011	Certification Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-607-610013	Holiday Pay	\$ 810	\$ -	\$ 851	\$ 851	\$ 851	\$ 851	\$ 851	\$ 851	\$ 851	\$ 851	\$ 851	\$ 851	\$ 851
Total Payroll		\$ 90,549	\$ 60,409	\$ 91,325	\$ 141,128	\$ 145,989	\$ 149,232	\$ 153,604	\$ 156,235	\$ 159,944	\$ 162,735	\$ 165,610	\$ 168,570	\$ 171,620
Equipment														
08-607-625001	Equipment	\$ 2,000	\$ 639	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
08-607-625004	Equipment Maintenance	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
08-607-625007	Small Tools	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
08-607-625015	City Parks	\$ -	\$ 28,960	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total Equipment		\$ 3,000	\$ 29,600	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Professional Services														
08-607-630017	City Landscape Maintenance	\$ 60,000	\$ 38,900	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
08-607-630018	Storage space; equipment/records	\$ 26,000	\$ -	\$ 26,000	\$ 26,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total Professional Services		\$ 86,000	\$ 38,900	\$ 86,000	\$ 86,000	\$ 93,000	\$ 93,000	\$ 93,000	\$ 93,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

CITY OF WESTWORTH VILLAGE
 FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT	Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028	Proposed 2029	Proposed 2030	Proposed 2031	Proposed 2032	Proposed 2033	Proposed 2034
Vehicle Expense													
08-607-640001	\$ 2,000	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
08-607-640002	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total Vehicle Expense	\$ 2,500	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Capital Expense													
08-607-650003	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Capital Expense	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Building Parks & Landscape Expenses	\$ 185,049	\$ 90,009	\$ 103,325	\$ 153,128	\$ 157,989	\$ 161,232	\$ 165,604	\$ 168,235	\$ 171,944	\$ 174,735	\$ 177,610	\$ 180,570	\$ 183,620
WRA Administration Expenses													
Payroll													
08-680-610001	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Payroll	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Professional Services													
08-680-630002	\$ 50,000	\$ 57,138	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
08-680-630005	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
08-680-630016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Professional Services	\$ 56,000	\$ 57,138	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
Miscellaneous													
08-680-635001	\$ 30,000	\$ 441	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
08-680-635022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-680-635026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous	\$ 30,000	\$ 441	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Debt Service													
08-680-655001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-680-655002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total WRA Admin Expenses	\$ 106,000	\$ 57,578	\$ 106,000	\$ 106,000	\$ 106,000	\$ 106,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000	\$ 81,000
Total WRA Expenses	\$ 291,049	\$ 147,587	\$ 209,325	\$ 259,128	\$ 263,989	\$ 267,232	\$ 246,604	\$ 249,235	\$ 252,944	\$ 255,735	\$ 258,610	\$ 261,570	\$ 264,620
Net Total WRA	\$ 36,117	\$ 159,974	\$ 127,630	\$ 81,146	\$ 76,286	\$ 77,396	\$ 98,023	\$ 98,779	\$ 98,489	\$ 95,699	\$ 96,278	\$ 93,318	\$ 93,757
Projected Running total of Reserve Funding		\$577,017	\$ 704,647	\$ 785,793	\$ 862,079	\$ 939,475	\$ 1,037,498	\$ 1,136,276	\$ 1,234,766	\$ 1,330,464	\$ 1,426,743	\$ 1,520,061	\$ 1,613,818

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
Hawks Creek Golf Course (HCGC) Fund Revenue						
Revenue						
09-500-520000	Sales Tax	\$ 29,453	\$ -	\$ -		
09-500-520007	Mixed Bev Tax Gross 8.25%	\$ 9,908	\$ -	\$ -		
Total Revenue		\$ 39,361	\$ -	\$ -		
Miscellaneous Revenue						
09-500-565001	Miscellaneous Revenue	\$ 1,000	\$ 689	\$ 1,000	\$ 1,000	\$ 1,000
09-500-565060	Green Fees	\$ 1,440,000	\$ 1,019,894	\$ 1,620,000	\$ 1,620,000	\$ 1,200,000
09-500-565065	Food	\$ 69,000	\$ 42,683	\$ 69,000	\$ 69,000	\$ 69,000
09-500-565066	Wine	\$ 100	\$ 189	\$ 100	\$ 100	\$ 100
09-500-565067	Liquor	\$ 29,500	\$ 35,298	\$ 29,500	\$ 29,500	\$ 29,500
09-500-565068	Beer	\$ 90,500	\$ 81,897	\$ 90,500	\$ 90,500	\$ 90,500
09-500-565069	Beverage	\$ 34,000	\$ 21,110	\$ 34,000	\$ 34,000	\$ 34,000
09-500-565070	Tips Earned	\$ 12,500	\$ 21,731	\$ 12,500	\$ 12,500	\$ 12,500
09-500-565075	Cart Rental	\$ 42,000	\$ 11,457	\$ 42,000	\$ 42,000	\$ 42,000
09-500-565076	Contract Lessons	\$ 5,000	\$ 3,964	\$ 5,000	\$ 5,000	\$ 5,000
09-500-565077	Club Rental	\$ 5,000	\$ 3,313	\$ 5,000	\$ 5,000	\$ 5,000
09-500-565078	Gratuuity/lessons	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
09-500-565079	Range Balls	\$ 92,000	\$ 57,757	\$ 92,000	\$ 92,000	\$ 92,000
09-500-565080	Merchandise	\$ 120,000	\$ 99,990	\$ 120,000	\$ 120,000	\$ 120,000
09-500-565081	Handicap & Association	\$ 3,500	\$ 2,065	\$ 3,500	\$ 3,500	\$ 3,500
09-500-565082	Daily over/short	\$ -	\$ -	\$ -	\$ -	\$ -
09-500-565XXX	Under Par Rental Contract Base Rent	\$ -	\$ -			
09-500-565XXX	Under Par Rental Operating Exp Reim	\$ -	\$ -			
Total Miscellaneous Revenue		\$ 1,945,100	\$ 1,402,038	\$ 2,125,100	\$ 2,125,100	\$ 1,705,100
Total HCGC Revenue		\$ 1,984,461	\$ 1,402,038	\$ 2,125,100	\$ 2,125,100	\$ 1,705,100

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget	FYTD	Proposed	Proposed	Proposed
		2023	2023	2024	2025	2026
Hawks Creek Golf Course (HCGC) Fund Expenses						
Food & Beverage Expenses						
Payroll						
09-670-610001	Salaries	\$ 75,642	\$ 60,725	\$ 67,743	\$ 71,130	\$ 74,687
09-670-610002	TMRS Retirement	\$ 7,956	\$ 7,184	\$ 6,892	\$ 10,995	\$ 11,439
09-670-610003	Workers' Compensation	\$ 2,581	\$ 1,500	\$ 2,309	\$ 2,309	\$ 2,309
09-670-610004	Unemployment Comp	\$ 559	\$ 834	\$ 559	\$ 559	\$ 559
09-670-610005	Group Health Insurance	\$ 24,000	\$ 15,340	\$ 24,000	\$ 24,000	\$ 26,000
09-670-610006	Medicare	\$ 1,170	\$ 1,253	\$ 1,046	\$ 1,276	\$ 1,328
09-670-610007	FICA Social Security	\$ 1,052	\$ 1,928	\$ 1,052	\$ -	\$ -
09-670-610009	Cell Phone Allowance	\$ 420	\$ 315	\$ 420	\$ 420	\$ 420
09-670-610030	Tips Earned	\$ 12,500	\$ 25,361	\$ 12,500	\$ 12,500	\$ 12,500
09-670-610040	Over Time	\$ 2,116	\$ 253	\$ 1,831	\$ 1,831	\$ 1,831
09-672-610013	Holiday Pay	\$ 2,482	\$ -	\$ 2,148	\$ 2,148	\$ 2,148
	Total Payroll	\$ 130,478	\$ 114,695	\$ 120,500	\$ 127,169	\$ 133,221
Supplies						
09-670-615002	Supplies	\$ 7,000	\$ 7,442	\$ 7,000	\$ 7,000	\$ 7,000
09-670-615021	Wine	\$ 250	\$ 74	\$ 250	\$ 250	\$ 250
09-670-615022	Bar Supplies	\$ 400	\$ 63	\$ 400	\$ 400	\$ 400
09-670-615023	Beer	\$ 37,000	\$ 28,600	\$ 37,000	\$ 37,000	\$ 37,000
09-670-615024	Beverages	\$ 18,000	\$ 11,799	\$ 18,000	\$ 18,000	\$ 18,000
09-670-615025	Food	\$ 43,000	\$ 21,928	\$ 43,000	\$ 43,000	\$ 43,000
09-670-615026	Liquor	\$ 9,000	\$ 11,308	\$ 9,000	\$ 9,000	\$ 9,000
	Total Supplies	\$ 114,650	\$ 81,213	\$ 114,650	\$ 114,650	\$ 114,650

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget	FYTD	Proposed	Proposed	Proposed
		2023	2023	2024	2025	2026
Equipment						
09-670-625000	New Equipment	\$ 5,000	\$ 4,972	\$ 5,000	\$ -	\$ -
09-670-625003	Equipment Lease	\$ 3,800	\$ 41,580	\$ 3,800	\$ 3,800	\$ 3,800
09-670-625004	Equipment Maintenance	\$ 500	\$ 2,020	\$ 500	\$ -	\$ -
09-670-625020	Equipment Repair	\$ 1,200	\$ 959	\$ 1,200	\$ 1,000	\$ 1,000
09-670-625021	Computer Repairs	\$ 500	\$ 39	\$ 500	\$ 500	\$ -
Total Equipment		\$ 11,000	\$ 49,569	\$ 11,000	\$ 5,300	\$ 4,800
Miscellaneous						
09-670-635001	Miscellaneous Expense	\$ 500	\$ 1,031	\$ 500	\$ 500	\$ 500
09-670-635023	Sales & Use Tax	\$ 8,498	\$ 9,886	\$ -	\$ -	\$ -
09-670-635024	Mixed Beverage Tax	\$ 9,908	\$ 4,900	\$ -	\$ -	\$ -
09-670-635025	Liquor Tax 6.7% Gross Sales	\$ 8,047	\$ -	\$ 8,047	\$ 8,047	\$ 8,047
09-670-635030	Waste Disposal	\$ 1,080	\$ 1,009	\$ 1,080	\$ 1,080	\$ 1,080
09-670-635040	Licenses & Permits	\$ 4,000	\$ 3,727	\$ 4,000	\$ 4,000	\$ 3,000
Total Miscellaneous		\$ 32,032	\$ 20,553	\$ 13,627	\$ 13,627	\$ 12,627

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget		FYTD	Proposed 2024	Proposed 2025	Proposed 2026
		2023	2023				
Total Food & Beverages Expenses		\$ 288,160	\$ 266,030		\$ 259,776	\$ 260,745	\$ 265,298
Pro Shop Expenses							
Payroll							
09-671-610001	Salaries	\$ 236,593	\$ 130,451		\$ 238,181	\$ 250,090	\$ 262,595
09-671-610002	TMRS Retirement	\$ 22,836	\$ 16,445		\$ 23,034	\$ 31,791	\$ 33,353
09-671-610003	Workers' Compensation	\$ 7,598	\$ 6,000		\$ 7,649	\$ 7,649	\$ 7,649
09-671-610004	Unemployment Comp	\$ 1,296	\$ 619		\$ 1,296	\$ 1,296	\$ 1,296
06-671-610005	Group Health Insurance	\$ 32,100	\$ -		\$ 32,100	\$ 32,100	\$ 32,100
09-671-610006	Medicare	\$ 3,443	\$ 1,944		\$ 3,466	\$ 3,691	\$ 3,872
09-671-610007	FICA Social Security	\$ 3,385	\$ 3		\$ 3,385	\$ -	\$ -
09-671-610008	Over Time Pay	\$ -	\$ -		\$ -	\$ -	\$ -
09-671-610009	Cell Phone Allowance	\$ 840	\$ 595		\$ 840	\$ 840	\$ 840
09-671-610025	Retirement Stipend	\$ 3,600	\$ 3,600		\$ 3,600	\$ 3,600	\$ 3,600
09-671-610030	Tips Earned	\$ -	\$ 386		\$ -	\$ -	\$ -
09-672-610013	Holiday Pay	\$ -	\$ -		\$ -	\$ -	\$ -
Total Payroll		\$ 311,690	\$ 160,043		\$ 313,551	\$ 331,056	\$ 345,304
Supplies							
09-671-615002	Supplies	\$ 6,000	\$ 2,244		\$ 6,000	\$ 6,000	\$ 6,000
09-671-615003	Printing	\$ 500	\$ 1,051		\$ 500	\$ 500	\$ 500
09-671-615004	Postage	\$ 500	\$ -		\$ 500	\$ 500	\$ 500
09-671-615005	Electric	\$ 20,000	\$ 47,950		\$ 54,000	\$ 54,000	\$ 54,000
09-671-615006	Water	\$ 6,000	\$ 8,252		\$ 12,000	\$ 12,000	\$ 12,000
09-671-615007	Natural Gas	\$ 3,100	\$ 2,533		\$ 3,100	\$ 3,100	\$ 3,100
09-671-615008	Telephone & Cable	\$ 9,000	\$ 3,046		\$ 9,000	\$ 9,000	\$ 9,000
09-671-615020	Tournament Supplies	\$ 200	\$ 489		\$ 200	\$ 200	\$ 200
09-671-615030	Merchandise	\$ 90,000	\$ 103,260		\$ 90,000	\$ 90,000	\$ 90,000
Total Supplies		\$ 135,300	\$ 168,826		\$ 175,300	\$ 175,300	\$ 175,300

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget	FYTD	Proposed	Proposed	Proposed
		2023	2023	2024	2025	2026
Training						
09-671-620001	Training	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
09-671-620002	Dues & Memberships	\$ 5,000	\$ 5,509	\$ 5,000	\$ 5,000	\$ 5,000
Total Supplies		\$ 6,500	\$ 5,509	\$ 6,500	\$ 6,500	\$ 6,500
Equipment						
09-671-625000	New Equipment	\$ 1,500	\$ 555	\$ 1,500	\$ 500	\$ 500
09-671-625003	Equipment Lease	\$ -	\$ -	\$ -	\$ -	\$ -
09-671-625004	Carts Repair & Maint	\$ 5,000	\$ 3,597	\$ 5,000	\$ 5,000	\$ 5,000
09-671-625014	Building Maintenance	\$ 15,000	\$ 5,846	\$ 15,000	\$ 5,000	\$ -
09-671-625021	Computer Repairs	\$ 500	\$ 398	\$ 500	\$ 500	\$ 500
09-671-625025	Range Ball/Club Rentals	\$ 6,000	\$ 7,116	\$ 6,000	\$ 6,000	\$ 6,000
09-671-625030	Cart Lease	\$ 53,600	\$ 35,297	\$ 53,600	\$ 60,000	\$ 60,000
Total Equipment		\$ 81,600	\$ 52,809	\$ 81,600	\$ 77,000	\$ 72,000
Professional Services						
09-671-630015	Administrative Services	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
Total Professional Services		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous						
09-671-635001	Miscellaneous Expense	\$ 2,500	\$ 495	\$ 2,500	\$ 2,500	\$ 2,500
09-671-635008	Uniform Expense	\$ 1,000	\$ 515	\$ 1,000	\$ 1,000	\$ 1,000
09-671-635023	Sales & Use Tax	\$ 20,955	\$ -	\$ 20,955	\$ 15,000	\$ 15,000
09-671-635025	Advertising	\$ 7,500	\$ 2,300	\$ 5,000	\$ 5,000	\$ 5,000
09-671-635031	Credit Card Fees	\$ 29,000	\$ 5,959	\$ 6,000	\$ 6,000	\$ 6,000
09-671-635040	Licenses & Permits	\$ 2,500	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Total Miscellaneous		\$ 63,455	\$ 9,268	\$ 36,455	\$ 30,500	\$ 30,500

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget	FYTD	Proposed	Proposed	Proposed
		2023	2023	2024	2025	2026
Insurance						
09-671-645001	Error/Omission Insurance	\$ 4,000	\$ 3,611	\$ 4,000	\$ 4,000	\$ 4,000
09-671-645002	General Liability	\$ 700	\$ 1,897	\$ 700	\$ 700	\$ 700
09-671-645004	Property Insurance	\$ 4,600	\$ 11,475	\$ 4,600	\$ 4,600	\$ 4,600
09-671-645010	Real Property	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	\$ 4,500
Total Insurance		\$ 13,800	\$ 16,983	\$ 13,800	\$ 13,800	\$ 13,800
Capital Expense						
09-671-650010	Capital Improvements	\$ 5,000	\$ -	\$ -	\$ -	\$ -
09-671-650011	Capital Repair	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -
Total Capital Expense		\$ 10,000	\$ -	\$ 5,000	\$ -	\$ -
Information Tech						
09-671-660004	Third Party Provider	\$ 10,000	\$ 8,053	\$ 10,000	\$ 10,100	\$ 10,201
09-671-660006	Equip/Software Purch/Maint	\$ 8,000	\$ 2,832	\$ 5,000	\$ 5,000	\$ 5,000
Total Information Tech		\$ 18,000	\$ 10,885	\$ 15,000	\$ 15,100	\$ 15,201

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget	FYTD	Proposed	Proposed	Proposed
		2023	2023	2024	2025	2026
Total Pro Shop/Carts Expenses		\$ 660,345	\$ 444,324	\$ 662,206	\$ 669,256	\$ 678,605
Golf Maintenance Expenses						
Payroll						
09-672-610001	Salaries	\$ 346,972	\$ 284,731	\$ 362,647	\$ 380,779	\$ 399,818
09-672-610002	TMRS Retirement	\$ 44,140	\$ 31,299	\$ 46,088	\$ 49,284	\$ 51,662
09-672-610003	Workers' Compensation	\$ 11,719	\$ 9,000	\$ 12,218	\$ 12,218	\$ 12,218
09-672-610004	Unemployment Comp	\$ 1,296	\$ 1,839	\$ 1,296	\$ 1,296	\$ 1,296
09-672-610005	Group Health Insurance	\$ 96,000	\$ 56,394	\$ 96,000	\$ 96,000	\$ 96,000
09-672-610006	Medicare	\$ 5,310	\$ 4,222	\$ 5,536	\$ 5,722	\$ 5,998
09-672-610007	FICA Social Security	\$ 795	\$ 2,852	\$ 795	\$ -	\$ -
09-672-610008	Overtime Pay	\$ 8,689	\$ 7,146	\$ 8,748	\$ 8,748	\$ 8,748
09-672-610009	Cell Phone Allowance	\$ 1,680	\$ 1,050	\$ 1,260	\$ 1,260	\$ 1,260
09-672-610011	Certification Pay	\$ 300	\$ 219	\$ 300	\$ 300	\$ 300
09-672-610012	Contract Services	\$ 3,500	\$ 17,547	\$ 3,500	\$ 3,500	\$ 3,500
09-672-610013	Holiday Pay	\$ 8,588	\$ -	\$ 8,748	\$ 8,000	\$ 8,000
Total Payroll		\$ 528,990	\$ 416,301	\$ 547,136	\$ 567,107	\$ 588,800
Supplies						
09-672-615002	Supplies	\$ 5,000	\$ 11,723	\$ 5,000	\$ 5,000	\$ 5,000
09-672-615005	Electric	\$ 50,000	\$ 520	\$ 50,000	\$ 50,000	\$ 50,000
09-672-615006	Water	\$ 4,000	\$ 1,025	\$ 4,000	\$ 4,000	\$ 4,000
09-672-615026	Trinity Water	\$ 30,000	\$ 6,359	\$ 30,000	\$ 30,000	\$ 30,000
09-672-615027	Golf Course	\$ 6,000	\$ 39,423	\$ 6,000	\$ 6,000	\$ 6,000
09-672-615028	Irrigation	\$ 9,000	\$ 20,238	\$ 9,000	\$ 9,000	\$ 9,000
09-672-615040	Chemicals	\$ 80,000	\$ 101,543	\$ 80,000	\$ 80,000	\$ 80,000
09-672-615041	Sand	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
09-672-615042	Seed/Sod	\$ 2,000	\$ 606	\$ 2,000	\$ 5,000	\$ 5,000
09-672-615043	Décor & Beautifications	\$ 600	\$ -	\$ 600	\$ 600	\$ 600
Total Supplies		\$ 196,600	\$ 181,436	\$ 196,600	\$ 199,600	\$ 199,600

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget	FYTD	Proposed	Proposed	Proposed
		2023	2023	2024	2025	2026
Training						
09-672-620001	Training	\$ 2,000	\$ 50	\$ 1,000	\$ 1,000	\$ 1,000
09-672-620002	Dues & Memberships	\$ 2,000	\$ 770	\$ 2,000	\$ 2,000	\$ 2,000
	Total Training	\$ 4,000	\$ 820	\$ 3,000	\$ 3,000	\$ 3,000
Equipment						
09-672-625001	New Equipment					
09-672-625002	Equipment Repair	\$ 10,000	\$ 9,986	\$ 10,000	\$ 10,000	\$ 10,000
09-672-625003	Equipment Lease	\$ 80,900	\$ 2,999	\$ 80,900	\$ 80,900	\$ 80,900
09-672-625004	Equipment Maintenance	\$ 7,000	\$ 1,994	\$ 7,000	\$ 7,000	\$ 7,000
09-672-625007	Small Tools	\$ 1,500	\$ 7,493	\$ 1,000	\$ 1,000	\$ 1,000
09-672-625021	Computer Repairs	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
	Total Equipment	\$ 99,900	\$ 22,472	\$ 99,400	\$ 99,400	\$ 99,400
Miscellaneous						
09-672-635001	Miscellaneous Expense	\$ 1,500	\$ 267	\$ 1,000	\$ 1,000	\$ 1,000
09-672-635008	Uniform Expense	\$ 6,000	\$ 6,891	\$ 6,000	\$ 6,000	\$ 6,000
09-672-635040	Licenses & Permits	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
	Total Miscellaneous	\$ 11,500	\$ 7,158	\$ 11,000	\$ 11,000	\$ 11,000
Vehicle Expense						
09-672-640001	Gasoline/Oil	\$ 35,100	\$ 21,396	\$ 27,300	\$ 27,300	\$ 27,300
09-672-640002	Vehicle/Equip Maint	\$ 750	\$ -	\$ 750	\$ 750	\$ 750
	Total Vehicle Expense	\$ 35,850	\$ 21,396	\$ 28,050	\$ 28,050	\$ 28,050

CITY OF WESTWORTH VILLAGE

FY 2023-2024 BUDGET DETAIL (PROPOSED)

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
Insurance						
09-672-645005	Mobile Equipment	\$ 6,700	\$ 4,272	\$ 6,700	\$ 6,700	\$ 6,700
09-672-645010	Equipment Insurance	\$ 5,600	\$ 9,367	\$ 5,600	\$ 5,600	\$ 5,600
	Total Insurance	\$ 12,300	\$ 13,639	\$ 12,300	\$ 12,300	\$ 12,300
Capital Expense						
09-672-650003	Equipment Rental	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
09-672-650010	Capital Improvements	\$ 5,000	\$ 1,920	\$ 5,000	\$ 5,000	\$ 5,000
09-672-650011	Capital Repair	\$ 5,000	\$ 3,075	\$ 5,000	\$ 5,000	\$ 5,000
	Total Capital Expense	\$ 12,000	\$ 4,995	\$ 12,000	\$ 12,000	\$ 12,000
Debt Service						
09-672-655023	Bond Series 17 Pymnt to Debt	\$ 109,715	\$ -	\$ 109,715	\$ 109,869	\$ 109,919
	Total Debt Service	\$ 109,715	\$ -	\$ 109,715	\$ 109,869	\$ 109,919
Information Technology						
09-672-660004	Third Party Provider	\$ 2,100	\$ 2,636	\$ 2,100	\$ 2,100	\$ 2,100
09-672-660006	Equip/Software Purchase/Maint	\$ 800	\$ -	\$ 800	\$ 800	\$ 800
	Total Information Technology	\$ 2,900	\$ 2,636	\$ 2,900	\$ 2,900	\$ 2,900
Total Golf Maintenance Expenses		\$ 1,013,755	\$ 670,852	\$ 1,022,101	\$ 1,045,226	\$ 1,066,969
TOTAL EXPENSE FOR HCGC		\$ 1,962,260	\$ 1,381,206	\$ 1,944,083	\$ 1,975,227	\$ 2,010,871
Net Total		\$ 22,201	\$ 20,832	\$ 181,017	\$ 149,873	\$ (305,771)
Projected Running total of Reserve Funding			\$605,488	\$ 786,505	\$ 936,378	\$ 630,607

