

**CALL TO ORDER**

**INVOCATION & PLEDGE OF ALLEGIANCE**

**SPECIAL SESSION:**

**A. 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.*

**B. Mayor Jones**

Discuss and take action **on the Long-Range Planning Advisory Board's recommendation to modify the city's mission, vision, and goals statements.** *(The Long-Range Planning Advisory Board discussed modifications at multiple meetings and on September 12<sup>th</sup> recommended the city council make the proposed modifications.)*

**C. Public Hearing** (recessed on September 12, 2023)

Public Hearing to receive citizen comments and input on the adoption of the Fiscal Year 2023-2024 Budget. *(Council will take action when the public hearing is closed.)*

**D. Mayor Jones**

Discuss and take action **to approve Ordinance 502 adopting the Fiscal Year 2023-2024 Budget.**

**E. Mayor Jones**

Discuss and take action **to ratify the property tax increase as reflected in the Fiscal Year 2023-2024 Budget as the Budget will require raising more tax revenue than in the previous year, whether from a tax increase or an increase in taxable value.**

**F. Public Hearing** (recessed on September 12, 2023)

Public Hearing to receive citizen comments and input on the adoption of the 2023 Tax Rate of \$.475 per \$100 of valuation with the proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by \$269,133, of which \$87,557 is tax revenue raised from new properties added to the tax roll this year. Your individual taxes may increase or decrease at a greater or lesser rate, depending on the change in the taxable value of your property and the tax rate that is adopted. *(Council will take action when the public hearing is closed.)*

**G. Mayor Jones**

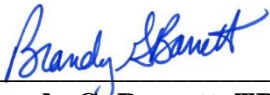
Discuss and take action **to approve Ordinance 503 setting and adopting the 2023 Municipal Ad Valorem Tax Rate of \$.475 per \$100 valuation.**

## 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 15<sup>th</sup> day of September 2023, at 5pm, in accordance with Chapter 551 of the Texas Government Code.*



---

**Brandy G. Barrett, TRMC**  
City Administrator/City Secretary



- **Vision**

- Represent residents to honor the past, treasure the present and responsibly shape the future.

- **Mission Statement**

- Enhance the quality of life for our citizens through sound management, transparency, and wise stewardship of resources.

- **City and Council Goals**

- **Communication:** Support and promote open, two-way communication between the City and its residents and businesses.
- **Public Safety:** Protect our residents and safeguard the city in order to improve quality of life.
- **Fiscal Responsibility:** Be responsible stewards of public funds and property and act with integrity while meeting the needs of the community.
- **Infrastructure:** Invest in infrastructure necessary to ensure reliable and consistent service delivery.
- **Zoning:** Encourage continued growth of the commercial district west of Kings Branch and foster a continued sense of single-family community across our residential zones.
- **Community:** Utilize our parks and gathering spaces to provide quality recreational opportunities and city planned events.



**AN ORDINANCE OF THE CITY OF WESTWORTH VILLAGE, TEXAS ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; APPROPRIATING RESOURCES FOR EACH DEPARTMENT, PROJECT, OPERATION, ACTIVITY, PURCHASE, ACCOUNT, AND OTHER EXPENDITURES; PROVIDING FOR EMERGENCY EXPENDITURES AND EXPENDITURES AS ALLOWED BY APPLICABLE STATE LAW; PROVIDING FOR THE FILING AND POSTING OF THE BUDGET AS REQUIRED BY STATE LAW; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** heretofore a budget outlining all proposed expenditures of the Government of the City for the fiscal year beginning October 1, 2023, and ending September 30, 2024, (hereinafter referred as the “Budget”) has been prepared by the Mayor and filed with the City Secretary; and

**WHEREAS,** the Budget specifically sets forth each of the various projects for which appropriations are delineated, and the estimated amount of money carried in the Budget for each of such projects; and

**WHEREAS,** the Budget has been filed with the City Secretary for at least thirty (30) days before the date the City Council makes its tax levy for the fiscal year and such Budget has been available for inspection by any taxpayer; and

**WHEREAS,** notice of a public hearing on the proposed Budget, stating the date, time, place, and subject matter of said public hearing has duly and legally been given as required by the laws of the State of Texas; and

**WHEREAS,** on September 12, 2023, the date specified in the notice of public hearing, such public hearing was held on the Budget, and those wishing to speak on the Budget were heard; and

**WHEREAS,** the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held thereon and after considering the financial condition of the City and comparative expenditures, the City Council has determined that the Budget, a copy of which is attached hereto as Exhibit “A” and incorporated herein for all purposes, is in the best interest of the City and should be approved and adopted.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WESTWORTH VILLAGE, TEXAS, THAT:**

**SECTION 1.** All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

**SECTION 2.** The Budget of the revenue of the City and the expenses of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2023, and ending September 30, 2024, is hereby adopted and approved, and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases, accounts, and other expenditures proposed in the Budget, as set forth in Exhibit “A.”

**SECTION 3.** No expenditure of the funds of the City of Westworth Village shall hereafter be made except in compliance with the Budget and applicable state law; provided, however, that in case of grave public necessity to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been included in the original Budget, expenditures may from time to time be authorized by the City Council as amendments to the original Budget.

**SECTION 4.** A copy of the approved Budget, including the cover page, shall be posted on the City’s website, along with the record vote of each member of the City Council, as required by law. In addition, the Mayor shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the City Secretary. The City Secretary shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, and any amendments thereto, in the office of the County Clerk of Tarrant County, Texas, as required by State law.

**SECTION 6.** It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 7.** That this ordinance be in full force and effect from and after its adoption.

**AND IT IS SO ORDAINED.**

Passed and approved on the 19<sup>th</sup> day of September 2023, by a record vote of \_\_\_ to \_\_\_.

	<b>FOR</b>	<b>AGAINST</b>
Phillip Poole	_____	_____
Michael Dingman	_____	_____
Brian Libbey	_____	_____
Robert Fitzgerald	_____	_____
Halden Griffith	_____	_____

---

**L. Kelly Jones, Mayor**

**ATTEST:**

---

**Brandy G. Barrett, TRMC**  
City Administrator/Secretary

**APPROVED AS TO FORM:**

---

**Brenda McDonald, City Attorney**

# 2023 - 2024 PROPOSED BUDGET



 311 Burton Hill Rd., Westworth Village, TX 76114

 [www.cityofwestworth.com](http://www.cityofwestworth.com)

## Table of Contents

MAYOR’S MESSAGE .....	4
CITY COUNCIL AND ADMINISTRATION .....	6
ORGANIZATIONAL CHART.....	7
MISSION STATEMENT.....	8
VISION STATEMENT.....	<b>Error! Bookmark not defined.</b>
10-YEAR BUDGET PROJECTIONS .....	9
FUND BALANCES .....	10
GENERAL FUND .....	13
Administration Expenses.....	15
Facilities Expenses .....	156
Police Expenses .....	17
Municipal Court Expenses .....	19
Fire Protection and Prevention Expenses .....	20
Library Expenses .....	21
CAPITAL FUND .....	28
CRIME CONTROL & PREVENTION DISTRICT FUND .....	30
ECONOMIC DEVELOPMENT (WRA) FUND.....	32
DEBT SERVICE FUND .....	35
STREET FUND .....	38
WATER FUND .....	41
HAWKS CREEK GOLF CLUB FUND .....	46

## Ad Valorem Tax Rate legal notice

This budget is based on no change to the *ad valorem* tax rate of \$0.475 per \$100 of valuation. More revenue will be raised due to new properties coming onto the tax rolls and increased valuation from redeveloped properties.

**This budget will raise more total property taxes than last year's budget by \$269,133, and of that amount \$87,557 is tax revenue raised from new property added to the tax roll this year.**

- a) the property tax rate; **\$0.475 (same as prior year)**
- b) the no-new-revenue tax rate; **\$0.441777**
- c) the no-new-revenue maintenance and operations tax rate; **\$0.339549**
- d) the voter-approval tax rate; and **\$0.647272**
- e) the debt rate; and **\$0.135451**
- f) the de minimis rate: **\$0.466249**
- g) fiscal year debt service amount of **\$897,542**

On September 19<sup>th</sup> council members voted as follows on the adoption of this budget:

	For	Against
Phillip Poole	—	—
Michael Dingman	—	—
Brian Libbey	—	—
Robert Fitzgerald	—	—
Halden Griffith	—	—

The city offers *ad valorem* tax exemptions and encourages all citizens to use them.

Property Tax Exemptions include:  
 General Homestead - 20%  
 Over age 65 - \$50,000  
 Disable Person - \$30,000  
 Military Veteran - up to \$12,000

If you need assistance or have questions about your tax bill, contact:

Tarrant Appraisal District  
 Jeff Law  
 2500 Handley-Ederville Road  
 Fort Worth, TX 76118-6909  
 817-284-0024  
[www.tad.org](http://www.tad.org)

Tarrant County Tax Assessor/Collector  
 Wendy Burgess  
 100 E. Weatherford Street  
 Fort Worth, TX 76196  
 817-884-1100  
[www.tarrantcounty.com/en/tax.html](http://www.tarrantcounty.com/en/tax.html)



# MAYOR'S MESSAGE

I am pleased to deliver the City of Westworth Village's 2023-2024 fiscal year budget.

I've closed the last four years' budget messages by stating "*Westworth Village is poised for continued economic success, and for an ever-increasing level of municipal service to its citizens.*"

Once again, your city government met its goals.

While the 2022-2023 fiscal year did not mark the tremendous advances of the previous fiscal year, such as the grand opening of Melva Campbell Park, the two-level increased bond rating to "AA," completion of the city's comprehensive drainage plan, new illuminated city limits signs, or the refinancing of the city's bonded indebtedness, nevertheless the 2022-2023 fiscal year was a success. Your local government operated under budget. The accomplishments of this past fiscal year include the following:

- the city's certified tax base increased to **\$493** million, representing a **ten** percent increase over last year's value of \$443 million. Since 2016, the city's tax base has increased an incredible **86%**.
- a steady tax rate of \$0.475, less than the city's historical \$0.50 per \$100 valuation tax rate
- a balanced general fund budget, with strong cash reserves of \$12 million, representing **76%** of total annual operating expenses
- maintenance of the city's bond rating at "**AA**," the same rating as Fort Worth and Arlington -- unheard of for a town of our size
- prioritized long-term implementation and funding for the city's comprehensive drainage city plan, and north of White Settlement Road infrastructure improvements
- another record-breaking year at Hawk's Creek Golf Club, adding to the prior fiscal year's operating surplus, with annual income expected to break the **\$2 million** mark, a first for the course
- began an annual Christmas tree lighting ceremony in front of city hall
- in response to popular demand, added a second pickleball court to the enormously successful Melva Campbell Park

- continued paydown of the city's very low bonded indebtedness, down to **\$8.5 million**, with the city's bonds set to mature in 2030, 2032, and 2033
- a continued strengthening relationship between your city government and the senior officers at Naval Air Station Fort Worth Joint Reserve Base Fort Worth

Notably, the 2023-2024 fiscal year budget includes continuation of our infrastructure improvement program, with complete reconstruction of Kay Lane, and its sewer and water lines, at a total cost of \$1.8 million, to be paid by \$1.5 million in accumulated and unallocated gas royalties and \$330,000 in federal Covid grant funds.

The City of Westworth Village remains very strong financially, with a rapidly-expanding tax base and an historically low tax rate. Through visionary leadership from our elected predecessors, your current city council, and a dedicated city staff, Westworth Village finds itself in the position to continue to improve city services and amenities while maintaining an enviable low tax rate. Increasingly, our financial strength, excellent location, outstanding police department, desirable neighborhoods, and just darned friendly people make Westworth Village a commercial and residential destination of choice.

There is more to do, and your city government will continue to get better.

I'll say it yet again, because I believe it and it remains true: *"Westworth Village is poised for continued economic success, and for an ever-increasing level of municipal service to its citizens."*



-Mayor Kelly Jones



**L. Kelly Jones**

Mayor - City of Westworth Village

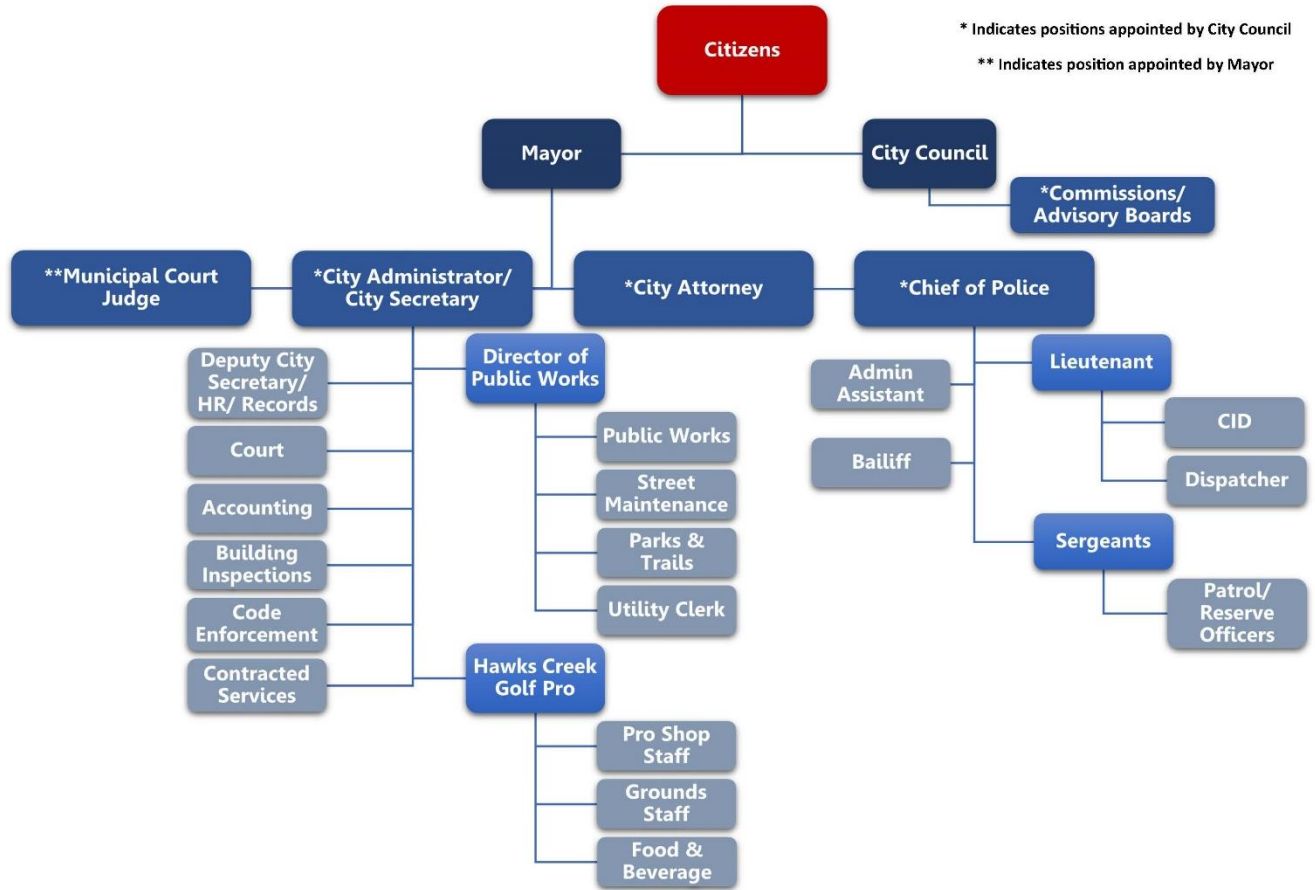
[mayorjones@cityofwestworth.com](mailto:mayorjones@cityofwestworth.com)

City Hall: 817-710-2509 | Office: 817-348-0400

## CITY COUNCIL AND ADMINISTRATION

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

# ORGANIZATIONAL CHART



## VISION

- Represent residents to honor the past, treasure the present and responsibly shape the future.

## MISSION STATEMENT

- Enhance the quality of life for our citizens through sound management, transparency, and wise stewardship of resources.

## CITY AND COUNCIL GOALS

- **Communication:** Support and promote open, two-way communication between the City and its residents and businesses.
- **Public Safety:** Protect our residents and safeguard the city in order to improve quality of life.
- **Fiscal Responsibility:** Be responsible stewards of public funds and property and act with integrity while meeting the needs of the community.
- **Infrastructure:** Invest in infrastructure necessary to ensure reliable and consistent service delivery.
- **Zoning:** Encourage continued growth of the commercial district west of Kings Branch and foster a continued sense of single-family community across our residential zones.
- **Community:** Utilize our parks and gathering spaces to provide quality recreational opportunities and city planned events.

# 10 YR BUDGET PROJECTIONS

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>GENERAL FUND</b>											
Revenue	\$ 5,422,024	\$ 5,503,568	\$ 5,522,372	\$ 5,615,982	\$ 5,538,934	\$ 5,633,134	\$ 5,707,622	\$ 5,768,172	\$ 5,792,375	\$ 5,873,410	\$ 5,954,946
Expenses	\$ 5,371,883	\$ 5,170,621	\$ 5,021,589	\$ 5,034,578	\$ 5,114,038	\$ 5,156,024	\$ 5,246,820	\$ 5,329,570	\$ 4,991,484	\$ 4,926,550	\$ 4,820,347
Net Revenue	\$ 50,140	\$ 332,946	\$ 500,783	\$ 581,404	\$ 424,896	\$ 477,111	\$ 460,802	\$ 438,602	\$ 800,891	\$ 946,860	\$ 1,134,598
Estimated Reserve balance	\$ 4,728,563	\$ 5,061,510	\$ 5,562,293	\$ 6,143,697	\$ 6,568,593	\$ 7,045,703	\$ 7,506,505	\$ 7,945,107	\$ 8,745,998	\$ 9,692,858	\$ 10,827,456
<b>WATER ENTERPRISE FUND</b>											
Revenue	\$ 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	\$ 1,860,820	\$ 1,986,262	\$ 1,940,233	\$ 2,059,894	\$ 2,315,176	\$ 2,187,818	\$ 2,210,920	\$ 2,407,665	\$ 2,340,827	\$ 2,499,599	\$ 2,504,881
Net Revenue	\$ 6,040	\$ 32,067	\$ 85,623	\$ 132,445	\$ (132,695)	\$ 181,649	\$ 167,453	\$ 171,738	\$ 238,101	\$ 300,402	\$ 315,422
Estimated Reserve balance	\$ 1,959,244	\$ 1,991,310	\$ 2,076,993	\$ 2,209,978	\$ 2,076,688	\$ 2,258,332	\$ 2,425,785	\$ 2,597,522	\$ 2,895,623	\$ 3,136,026	\$ 3,451,448
<b>CAPITAL FUND</b>											
Revenue	\$ 2,133,600	\$ 475,300	\$ 526,000	\$ 526,000	\$ 526,000	\$ 551,000	\$ 551,000	\$ 601,000	\$ 601,000	\$ 586,000	\$ 586,000
Expenses	\$ 1,893,000	\$ 713,146	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Net Revenue	\$ 240,600	\$ (237,846)	\$ 466,000	\$ 466,000	\$ 466,000	\$ 491,000	\$ 491,000	\$ 541,000	\$ 541,000	\$ 526,000	\$ 526,000
Estimated Reserve balance	\$ 1,166,265	\$ 928,419	\$ 1,394,419	\$ 1,860,419	\$ 2,326,419	\$ 2,817,419	\$ 3,308,419	\$ 3,849,419	\$ 4,390,419	\$ 4,916,419	\$ 5,442,419
<b>CCPD SALES TAX FUND</b>											
Revenue	\$ 663,910	\$ 670,549	\$ 670,549	\$ 671,255	\$ 677,255	\$ 684,027	\$ 690,868	\$ 697,776	\$ 697,776	\$ 697,776	\$ 704,754
Expenses	\$ 688,389	\$ 756,849	\$ 775,603	\$ 763,036	\$ 929,419	\$ 800,198	\$ 813,386	\$ 830,943	\$ 1,006,982	\$ 861,365	\$ 876,179
Net Revenue	\$ (24,478)	\$ (66,300)	\$ (105,054)	\$ (85,781)	\$ (252,165)	\$ (116,171)	\$ (122,518)	\$ (140,075)	\$ (309,205)	\$ (163,588)	\$ (171,425)
Estimated Reserve balance	\$ 483,910	\$ 417,610	\$ 312,556	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DEBT SERVICE</b>											
Revenue	\$ 909,665	\$ 922,064	\$ 933,942	\$ 940,299	\$ 956,207	\$ 972,970	\$ 982,601	\$ 1,001,221	\$ 619,632	\$ 624,582	\$ 462,560
Expenses	\$ 896,136	\$ 897,542	\$ 898,170	\$ 893,020	\$ 897,840	\$ 900,532	\$ 897,844	\$ 904,078	\$ 509,606	\$ 507,056	\$ 366,000
Net Revenue	\$ 13,529	\$ 24,522	\$ 35,772	\$ 47,279	\$ 58,367	\$ 72,438	\$ 84,757	\$ 97,143	\$ 110,026	\$ 117,526	\$ 96,560
Estimated Reserve balance	\$ 198,450	\$ 222,972	\$ 258,744	\$ 306,023	\$ 364,990	\$ 437,428	\$ 522,185	\$ 619,328	\$ 729,354	\$ 846,880	\$ 943,440
<b>ECON DEV SALES TAX FUND (WRA)</b>											
Revenue	\$ 336,955	\$ 340,275	\$ 340,275	\$ 344,627	\$ 344,627	\$ 348,014	\$ 351,434	\$ 351,434	\$ 354,888	\$ 354,888	\$ 358,377
Expenses	\$ 209,325	\$ 259,128	\$ 263,989	\$ 267,232	\$ 246,604	\$ 249,235	\$ 252,944	\$ 255,735	\$ 258,610	\$ 261,570	\$ 264,620
Net Revenue	\$ 127,630	\$ 81,146	\$ 76,286	\$ 77,396	\$ 98,023	\$ 98,779	\$ 98,489	\$ 95,699	\$ 96,278	\$ 93,318	\$ 93,757
Estimated Reserve balance	\$ 841,302	\$ 922,448	\$ 998,794	\$ 1,076,129	\$ 1,174,152	\$ 1,272,981	\$ 1,371,421	\$ 1,467,119	\$ 1,563,398	\$ 1,656,715	\$ 1,750,472
<b>HAWKS CREEK ENTERPRISE FUND</b>											
Revenue	\$ 2,125,100	\$ 2,125,100	\$ 1,705,100	<i>Projections stopped pending the Under Par Life project - the city will maintain the golf course.</i>							
Expenses	\$ 1,944,083	\$ 1,975,227	\$ 2,010,871								
Net Revenue	\$ 181,017	\$ 149,873	\$ (305,771)								
Estimated Reserve balance	\$ 1,309,994	\$ 1,459,867	\$ 1,154,096								
<b>STREET SALES TAX FUND</b>											
Revenue	\$ 331,955	\$ 335,275	\$ 338,627	\$ 338,627	\$ 338,627	\$ 342,014	\$ 345,434	\$ 345,434	\$ 348,888	\$ 348,888	\$ 352,377
Expenses	\$ 261,290	\$ 259,436	\$ 313,913	\$ 317,674	\$ 321,585	\$ 374,636	\$ 377,778	\$ 431,015	\$ 434,348	\$ 437,782	\$ 441,319
Net Revenue	\$ 70,665	\$ 75,838	\$ 21,361	\$ (2,042)	\$ (32,622)	\$ (32,344)	\$ (85,581)	\$ (85,581)	\$ (85,460)	\$ (88,894)	\$ (88,942)
Estimated Reserve balance	\$ 254,340	\$ 330,178	\$ 351,599	\$ 372,493	\$ 389,535	\$ 356,912	\$ 324,568	\$ 238,987	\$ -	\$ -	\$ -
<b>GAS WELL ROYALTIES</b>											
Revenue	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Expenses	\$ 1,503,300	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Net Revenue	\$ (1,328,300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Reserve balance	\$ 746,630	\$ 746,630	\$ 746,630	\$ 746,630	\$ 746,630	\$ 746,630	\$ 746,630	\$ 746,630	\$ 746,630	\$ 746,630	\$ 746,630

*Projections for future budgets will change. This is only provided as an estimate to be modified based on new state mandates, sales & property tax revenue and expense adjustments.*

# FUND BALANCES

## CASH ON HAND (ACTUAL FUND BALANCES)

	Beginning Bank Balance	Current Bank Balance	Beginning Reserve Fund Balance	Current Reserve Fund Balance	Current Total Fund Balance	Proposed FY24 Budget	Projected FY25 Beginning Balance
	10/1/2022	8/1/2023	10/1/2022	8/1/2023	8/1/2023	10/1/2023	10/1/2024
<b>GENERAL FUND</b>							
Revenue						\$ 5,422,024	
Expenses						\$ 5,371,883	
Net Revenue	\$ 1,210,420	\$ 303,981	\$ 1,450,797	\$ 4,374,442	\$ 4,678,423	\$ 50,140	\$ 4,728,563
<b>WATER FUND</b>							
Revenue						\$ 1,866,860	
Expenses						\$ 1,860,820	
Net Revenue	\$ 1,571,878	\$ 95,501	\$ 85,345	\$ 1,857,703	\$ 1,953,203	\$ 6,040	\$ 1,959,244
<b>CAPITAL FUND</b>							
Revenue						\$ 2,133,600	
Expenses						\$ 1,893,000	
Net Revenue	\$ 392,566	\$ 267,099	\$ 25,130	\$ 658,565	\$ 925,665	\$ 240,600	\$ 1,166,265
<b>CCPD</b>							
Revenue						\$ 663,910	
Expenses						\$ 688,389	
Net Revenue	\$ 322,991	\$ 356,359	\$ 249	\$ 152,029	\$ 508,388	\$ (24,478)	\$ 483,910
<b>DEBT SERVICE</b>							
Revenue						\$ 909,665	
Expenses						\$ 896,136	
Net Revenue	\$ 7,349	\$ 3,349	\$ 544,657	\$ 181,572	\$ 184,921	\$ 13,529	\$ 198,450
<b>WRA</b>							
Revenue						\$ 336,955	
Expenses						\$ 209,325	
Net Revenue	\$ 16,296	\$ 134,146	\$ 755,087	\$ 579,526	\$ 713,672	\$ 127,630	\$ 841,302
<b>HAWKS CREEK</b>							
Revenue						\$ 2,125,100	
Expenses						\$ 1,944,083	
Net Revenue	\$ 852,476	\$ 630,762	\$ -	\$ 498,216	\$ 1,128,978	\$ 181,017	\$ 1,309,994
<b>STREET FUND</b>							
Revenue						\$ 331,955	
Expenses						\$ 261,290	
Net Revenue	\$ 65,252	\$ 183,674	\$ -	\$ -	\$ 183,674	\$ 70,665	\$ 254,340
<b>TOTAL FUNDS</b>							
Revenue						\$ 13,790,069	
Expenses						\$ 13,124,925	
Net Revenue	\$ 4,439,229	\$ 1,974,870	\$ 2,861,265	\$ 8,302,053	\$ 10,276,924	\$ 665,144	\$ 10,942,067

	Beginning Bank Balance	Current Bank Balance	Beginning Reserve Fund Balance	Current Reserve Fund Balance	Current Reserve Fund Balance	Proposed FY24 Budget	Projected FY25 Beginning Balance
	10/1/2022	8/1/2023	10/1/2022	8/1/2023	8/1/2023		45566
<b>GAS WELL ROYALTIES</b>							
Revenue						\$ 175,000	
Expenses						\$ 1,503,300	
Net Revenue	\$ 36,164	\$ 47,792	\$ -	\$ 2,027,138	\$ 2,074,930	\$ (1,328,300)	\$ 746,630
<b>GRAND TOTAL</b>							
Revenue						\$ 13,965,069	
Expenses						\$ 14,628,225	
Net Revenue	\$ 4,475,393	\$ 2,022,662	\$ 2,861,265	\$ 10,329,192	\$ 12,351,854	\$ (663,156)	\$ 11,688,698



# GOVERNMENTAL FUNDS

## GENERAL FUND

The city uses a conservative approach to budgeting its revenue and expenses, as we are unable to predict emergencies, direct and indirect state mandates that negatively impact revenues and commercial businesses and local growth. The two major sources of revenue for the General Fund are *ad valorem* and general sales taxes, making up approximately 80% of city total revenue. The remaining revenue is generated from franchise fees, permit fees, and court fines and fees.

- Sales tax revenue is dependent on the goods and services sold at Westworth Village businesses and are affected by our local retailer's successes and failures, area workforce stability, and the overall stability in the U.S. market. The sales tax rate in Tarrant County is 8.25%, of which two cents of every sales dollar goes to Westworth Village. One cent is used as revenue in the general fund, ½ cent is used to fund CCPD, ¼ cent for the street fund, and ¼ cent for economic development. We encourage everyone to support our local Westworth Village businesses - this increases sales tax revenue which helps keep property taxes low, and it increases local job opportunities.
- Ad Valorem tax revenue, also known as property taxes, are affected by state-imposed limitations on increases. The city only collects a small portion of your total property tax. The majority of the total amount collected goes to Tarrant County services and Fort Worth ISD. This budget is based on no change to the current *ad valorem* tax rate of \$0.475 per \$100 of appraised value. To view how Westworth Village *ad valorem* tax rates compare to other areas in Tarrant and surrounding counties, visit the [tarranttaxinfo.com](http://tarranttaxinfo.com) website.

General Fund revenue is used to fund the following public services:

- Administration
- Facilities
- Police
- Municipal Court
- Fire Protection and Prevention Services
- Library Services

Some key points of change affecting revenue this year include:

- Overall, general fund revenue is projected to be slightly higher than last year due to increased property valuations. We are projecting a decrease in revenue from franchise fee and permit fees, mainly due to no new commercial construction plans, new state mandates and a decrease in residential construction.
- Sales tax revenue was project using a rolling 12 months of prior actual sales tax less 10%. Dallas Fort-Worth economic indicators according to the Dallas Fed reports only show a 3% increase in hourly earnings over last year at this time. That increase is being outpaced by the Consumer Price Index, which was up 4.7% as of May 2023, thereby decreasing the amount of disposable income, impacting our commercial district. Therefore, new state legislation will have a negative impact on sales tax receipts.
- Maintaining the current *ad valorem* tax rate based on the TAD estimated net property tax value of \$492,659,326.

## General Fund Revenue Overview

	Budgeted 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>General Fund Revenue</b>							
Franchise Fees	\$ 420,950	\$ 274,565	\$ 271,342	\$ 272,279	\$ 247,599	\$ 251,674	\$ 234,005
Permit Fees	\$ 266,200	\$ 301,062	\$ 207,600	\$ 207,100	\$ 204,100	\$ 206,100	\$ 96,600
Sales Tax	\$ 1,650,851	\$ 1,134,185	\$ 2,016,886	\$ 2,036,855	\$ 2,036,855	\$ 2,057,023	\$ 2,057,023
Additional Revenue	\$ 200,101	\$ 397,244	\$ 228,215	\$ 241,375	\$ 236,939	\$ 254,425	\$ 253,686
Court Fines & Fees	\$ 316,250	\$ 224,496	\$ 316,250	\$ 317,425	\$ 318,606	\$ 319,793	\$ 320,985
WRA Distribution	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 28,000	\$ 28,000	\$ 28,000
HC Apartment Fee	\$ 135,000	\$ (1,368,158)	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem Tax	\$ 2,104,230	\$ 3,431,009	\$ 2,340,132	\$ 2,386,934	\$ 2,434,673	\$ 2,483,367	\$ 2,533,034
Misc Revenue	\$ 16,500	\$ 73,658	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
<b>Total Revenue</b>	<b>\$ 5,136,082</b>	<b>\$ 4,494,062</b>	<b>\$ 5,422,024</b>	<b>\$ 5,503,568</b>	<b>\$ 5,522,372</b>	<b>\$ 5,615,982</b>	<b>\$ 5,538,934</b>

### Goals and Objectives:

**Goal:** Have diverse and adequate funding sources

1. **Objective:** Maintain revenues to not be overly reliant on a single source
2. **Objective:** Maintain a minimum of six months' operating expenses in reserves

**Goal:** Operate the organization in a fiscally conservative manner

1. **Objective:** To adopt a tax rate equal to or less than the prior year
2. **Objective:** To increase the city's taxable value to decrease the overall tax burden

### Performance Indicators:

Goal	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	Percentage of sales tax to overall budget	15%	15%	13%	11%	20%
1	Percentage of <i>ad valorem</i> tax to overall budgeted revenue	7%	9%	21%	28%	24%
2	Months of operational expenses in General Fund reserves	7	9	11	11.5	11
3	Revenues exceeded expenses	Yes	Yes	Yes	Yes	Yes
3	M & O tax rate	\$0.25	\$0.26	\$0.23	\$0.24	\$0.34
4	Citywide taxable value	\$358,527,323	\$381,989,884	\$400,000,000	\$442,995,786	\$492,659,326

## Administration Expenses

Administration expenses includes payroll for four full-time positions. Payroll includes a five percent cost of living adjustment, 12% TMRS rate, and \$1000/month city paid insurance benefit. The largest expense is miscellaneous, which is composed primarily as sales tax payouts. Overall, there is little change in city administration expenses.

### Administration Expense Overview

	Budgeted 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>Administration</b>							
Payroll	\$ 302,264	\$ 286,753	\$ 338,249	\$ 342,753	\$ 353,678	\$ 359,495	\$ 367,544
Supplies	\$ 16,000	\$ 9,826	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Training	\$ 16,500	\$ 10,856	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Equipment	\$ 2,000	\$ 4,265	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Professional Srv	\$ 200,500	\$ 165,278	\$ 170,000	\$ 170,000	\$ 170,001	\$ 170,002	\$ 125,003
Miscellaneous	\$ 688,296	\$ 869,254	\$ 1,026,040	\$ 1,036,054	\$ 781,250	\$ 702,935	\$ 702,935
Capital Expense	\$ 902,635	\$ 900,904	\$ 904,542	\$ 791,771	\$ 803,585	\$ 810,010	\$ 826,120
Information Tech	\$ 64,000	\$ 103,504	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
<b>Total Expenses</b>	<b>\$ 2,192,196</b>	<b>\$ 2,350,641</b>	<b>\$ 2,534,331</b>	<b>\$ 2,436,078</b>	<b>\$ 2,204,014</b>	<b>\$ 2,137,941</b>	<b>\$ 2,117,102</b>

### Goals and Objectives:

**Goal:** Operate the organization in a fiscally conservative manner

1. **Objective:** Operate within the budgeted expenses set forth by the city council.

**Goal:** Distribute information adequately to the public

1. **Objective:** Compliance with state mandated requirements of posting notices
2. **Objective:** Increase use and users of the email/text notification system

### Performance Indicators:

Goal	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	# of expense budget categories exceeded	4	4	8	6	4
2	Public Notice Compliance	100%	100%	100%	100%	100%
2	Open Records Response five days	98%	93%	98%	95%	99%
3	# of email/text notifications sent	103	120	75	102	100
3	# of email/text notification users	115	257	280	304	350

## Facilities Expenses

Facilities expenses are associated with city-owned buildings, and include routine building maintenance, daily utilities, insurance, and information technology. Overall facilities expenses are projected to decrease. While we are not projecting any major facility expenses, the building is 15 years old and some items are begin to show wear. The equipment line also includes funds to replace AC units at city hall when they are unrepairable and to keep the building in good repair.

### Facilities Expense Overview

	Budgeted 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>Facilities</b>							
Supplies	\$ 102,700	\$ 58,180	\$ 89,000	\$ 89,000	\$ 93,000	\$ 93,000	\$ 93,000
Equipment	\$ 80,000	\$ 25,974	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Professional Srv	\$ 19,000	\$ 13,655	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000
Miscellaneous	\$ 1,000	\$ 547	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Insurance	\$ 28,800	\$ 30,622	\$ 33,000	\$ 33,165	\$ 33,331	\$ 33,497	\$ 33,665
Information Tech	\$ 64,500	\$ -	\$ 64,500	\$ 65,000	\$ 65,000	\$ 72,000	\$ 72,000
<b>Total Expenses</b>	<b>\$ 296,000</b>	<b>\$ 128,978</b>	<b>\$ 287,500</b>	<b>\$ 288,165</b>	<b>\$ 294,331</b>	<b>\$ 301,497</b>	<b>\$ 301,665</b>

### Goals and Objectives:

**Goal:** Extend the life expectancy of city building assets

1. **Objective:** Perform quarterly inspections of city HVAC units
2. **Objective:** Annual inspection of buildings

### Performance Indicators:

Goal	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	Number of HVAC inspections	4	4	4	4	4
2	Number of citywide building inspections	1	2	2	2	2

## Police Expenses

Police services are funded from two revenue sources: General Fund and Crime Control and Prevention District funds. The expenses listed below are funded from the General Fund and are broken down into two expense categories: Administration and Operations. Expenses includes payroll for a total of 11 full-time officers, including the chief and lieutenant, six full-time civilian employees, and a small portion of a general mechanic position. Payroll includes a five percent cost of living and merit adjustment, certification pay for police officers, 12% TMRS rate, and \$1000/month city paid insurance benefit. Overall, expenses increased in lab fees, contract services and fuel. In addition, this budget adds one full-time civilian employee in the Criminal Investigation Division to file cases with the appropriate court.

### Police Expense Overview

	Budgeted 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>Facilities</b>							
<b>Police</b>							
Payroll	\$ 1,547,258	\$ 835,793	\$ 1,453,874	\$ 1,503,269	\$ 1,561,959	\$ 1,609,579	\$ 1,661,103
Supplies	\$ 7,450	\$ 5,302	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450
Training	\$ 28,150	\$ 16,757	\$ 28,250	\$ 28,250	\$ 33,250	\$ 33,250	\$ 33,250
Equipment	\$ 42,300	\$ 53,439	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300
Professional Services	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous	\$ 56,000	\$ 127,748	\$ 178,260	\$ 182,206	\$ 187,022	\$ 192,982	\$ 196,652
Insurance	\$ 14,000	\$ 12,406	\$ 14,000	\$ 14,140	\$ 14,281	\$ 14,424	\$ 14,568
Vehicle	\$ 72,000	\$ 40,236	\$ 66,200	\$ 66,662	\$ 67,129	\$ 67,600	\$ 68,076
Information Tech	\$ 68,000	\$ 146,153	\$ 233,000	\$ 68,330	\$ 68,663	\$ 69,000	\$ 109,340
<b>Total Expenses</b>	<b>\$ 1,838,158</b>	<b>\$ 1,237,833</b>	<b>\$ 2,023,334</b>	<b>\$ 1,912,607</b>	<b>\$ 1,982,054</b>	<b>\$ 2,036,584</b>	<b>\$ 2,132,740</b>

### Goals and Objectives:

**Goal:** Increase public safety and security

1. **Objective:** Hire and retain professional individuals to serve the needs of the community
2. **Objective:** Provide required training to maintain state license and Emergency Care Attendant (ECA) certifications

**Goal:** Meet the needs of citizens and solve problems within community

1. **Objective:** Reduce response time to priority one calls for service
2. **Objective:** Respond to crisis and emergency situations with appropriate training, equipment, and supplies

**Goal:** Increase the amount of proactive neighborhood and business patrols

1. **Objective:** Increase the number of detectives assigned to the Criminal Investigations Unit

**Goal:** Provide accountably, professionalism, and transparency in police services

1. **Objective:** Establish professional police management practices
2. **Objective:** Achieve and maintain Texas Best Practices Recognition

---

**Performance Indicators:**

<b>Goal</b>	<b>Indicator</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Target</b>
<b>1</b>	Total response time	6:13	8:00	7:00	7:00	7:00
<b>1, 3</b>	Priority 1 response time	5:09	5:00	5:00	5:00	6:00
<b>5</b>	Criminal investigation assigned cases	300	538	550	300	300
<b>5</b>	Criminal investigation case clearance	65.50%	61%	61%	73%	73%
<b>1, 5</b>	Total cases	985	1000	1000	1000	1000
<b>1, 5</b>	Total case clearance	76.70%	63%	63.00%	83.80%	85.00%
<b>2, 4</b>	Estimated total training hours	570	1586	2000	1658	2000
<b>6</b>	Department policies implemented/reviewed	10	10	12	12	15
<b>7</b>	Texas Best Practices standards met	88%	100%	100%	100%	100%

## Municipal Court Expenses

Municipal court expenses include payroll and contract services for one full-time employee, municipal judges, prosecutor, and Spanish translator. Payroll includes a five percent cost of living adjustment, 12% TMRS rate, and \$1000/month city paid insurance benefit. This year's expenses were slightly increased to cover increased professional services cost.

### Municipal Court Expense Overview

	Budgeted 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>Facilities</b>							
<b>Court</b>							
Payroll	\$ 74,373	\$ 59,776	\$ 80,968	\$ 84,319	\$ 87,899	\$ 90,906	\$ 94,034
Supplies	\$ 2,300	\$ 1,840	\$ 2,300	\$ 2,300	\$ 2,400	\$ 2,400	\$ 2,400
Training	\$ 2,700	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Equipment	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Professional Services	\$ 45,600	\$ 36,369	\$ 41,400	\$ 41,400	\$ 41,400	\$ 45,400	\$ 45,400
Capital Expense	\$ 8,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000
Information Tech	\$ 46,000	\$ 40,476	\$ 46,000	\$ 46,190	\$ 46,382	\$ 46,576	\$ 46,771
<b>Total Expenses</b>	<b>\$ 179,473</b>	<b>\$ 138,462</b>	<b>\$ 174,868</b>	<b>\$ 178,409</b>	<b>\$ 182,281</b>	<b>\$ 192,482</b>	<b>\$ 192,805</b>

### Goals and Objectives:

**Goal:** Provide proactive court education to the public and local law enforcement

1. **Objective:** Provide the community with public education events and information
2. **Objective:** Provide educational training for local law enforcement

**Goal:** Maintain a Court of Record

1. **Objective:** Comply with Office of Court Administration reporting standards

### Performance Indicators:

Goals	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	Public Education Activities	2	0	1	1	1
2	Local Law Enforcement Education Events	3	1	2	2	2
3	OCA Compliance	100%	98%	100%	100%	100%



## Fire Protection and Prevention Expenses

Fire Protection and Prevention expenses cover our contract with the City of Fort Worth. The contract covers all fire protection, marshal, and plan review services for the city from the four Fort Worth fire stations, all within five miles of Westworth Village. The contract rate was modified this year, resulting in a cost savings.

Due to our police department providing trained emergency first responder service, our citizens enjoy an approximately \$200,000 per year discount on our fire services contract with Fort Worth.

### Fire Protection and Prevention Expense Overview

	Budgeted 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>Fire Protection and Prevention Services</b>							
Miscellaneous	\$ 372,415	\$ 284,103	\$ 351,151	\$ 354,662	\$ 358,209	\$ 365,373	\$ 369,027
<b>Total Expenses</b>	<b>\$ 372,415</b>	<b>\$ 284,103</b>	<b>\$ 351,151</b>	<b>\$ 354,662</b>	<b>\$ 358,209</b>	<b>\$ 365,373</b>	<b>\$ 369,027</b>

### Goals and Objectives:

**Goal:** Provide efficient and cost-effective fire services.

1. **Objective:** Maintain a Fort Worth contract service level, with our police department providing emergency first responder service.

### Performance Indicators:

Goals	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	Per Capita Cost of Fire Services	\$112	\$115	\$118	\$115	\$118
1	# of Fort Worth Fire responses	0	0	3	5	0
1	Fort Worth Fire Service Level	3 (60%)	3 (60%)	3 (60%)	3 (60%)	3 (60%)

## Library Expenses

Library expenses are based on the city's collaboration with the City of Fort Worth Library System. This reimbursement program allows Westworth Village citizens to obtain a nonresident library card from the City of Fort Worth library system and submit the receipt for a credit to be applied on their utility invoice, or a check to be issued to those without utility accounts. This collaboration also grants the Fort Worth Library access to use the community room to plan events and activities.

### Library Expense Overview

	Budgeted 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>Library</b>							
Payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	\$ 1,000	\$ 216	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Tech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 1,000</b>	<b>\$ 216</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>

### Goals and Objectives:

**Goal:** Increase the public's awareness of the library card reimbursement program

- Objective:** Advertise the program quarterly through the newsletter and email/text system
- Objective:** Work with the City of Fort Worth Library system to bring quality program to Westworth Village facilities

### Performance Indicators:

Goals	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	Number of Library Card Reimbursements	0	14	1	1	16
1	Number of Program Advertisements	3	0	2	0	2
2	Number of Library Programs held in city Facilities	0	0	0	0	2

## General Fund Details:

ACCT		Budget	FYTD	Proposed	Projected	Projected
		2023	2023	2024	2025	2026
<b>General Fund Revenue</b>						
<b>Franchise Fees</b>						
01-500-510001	Waste Collection	\$ 15,000	\$ 15,714	\$ 15,000	\$ 15,000	\$ 15,000
01-500-510002	Electric	\$ 245,000	\$ 99,317	\$ 100,000	\$ 100,000	\$ 75,000
01-500-510003	Gas	\$ 31,000	\$ 52,046	\$ 31,000	\$ 31,000	\$ 31,000
01-500-510004	Telecom	\$ 20,000	\$ 5,969	\$ 15,000	\$ 10,000	\$ 10,000
01-500-510006	Charter Cable	\$ 15,000	\$ 10,796	\$ 10,000	\$ 10,000	\$ 10,000
01-500-510007	Towing	\$ 4,000	\$ 710	\$ 1,000	\$ 500	\$ 500
01-500-510008	Water/Sewer	\$ 70,950	\$ 70,950	\$ 79,342	\$ 85,779	\$ 86,099
01-500-510009	Cell Tower Lease	\$ 20,000	\$ 19,063	\$ 20,000	\$ 20,000	\$ 20,000
	<b>Total Franchise Fees</b>	<b>\$ 420,950</b>	<b>\$ 274,565</b>	<b>\$ 271,342</b>	<b>\$ 272,279</b>	<b>\$ 247,599</b>
<b>Permit Fees</b>						
01-500-515001	Building	\$ 125,000	\$ 186,859	\$ 100,000	\$ 100,000	\$ 100,000
01-500-515002	Mechanical	\$ 10,000	\$ 5,096	\$ 8,000	\$ 8,000	\$ 8,000
01-500-515003	Grease Trap	\$ 3,000	\$ 5,922	\$ 3,000	\$ 3,000	\$ -
01-500-515004	Electrical	\$ 10,000	\$ 5,819	\$ 9,000	\$ 9,000	\$ 9,000
01-500-515005	Plumbing	\$ 15,000	\$ 7,425	\$ 10,000	\$ 10,000	\$ 10,000
01-500-515006	Cert. of Occupancy	\$ 5,000	\$ 5,020	\$ 5,000	\$ 5,000	\$ 5,000
01-500-515007	Plat Fees	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
01-500-515008	Plan Review	\$ 80,000	\$ 74,132	\$ 60,000	\$ 60,000	\$ 60,000
01-500-515009	Garage Sale/Misc	\$ 1,500	\$ 889	\$ 1,500	\$ 1,000	\$ 1,000
01-500-515010	Solicitor	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
01-500-515012	Contractor registration	\$ 15,600	\$ 9,900	\$ 10,000	\$ 10,000	\$ 10,000
	<b>Total Permit Fees</b>	<b>\$ 266,200</b>	<b>\$ 301,062</b>	<b>\$ 207,600</b>	<b>\$ 207,100</b>	<b>\$ 204,100</b>
<b>Sales Tax</b>						
01-500-520000	General Sales Tax	\$ 1,304,665	\$ 1,118,463	\$ 1,996,886	\$ 2,016,855	\$ 2,016,855
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
	<b>Total Sales Tax</b>	<b>\$ 1,650,851</b>	<b>\$ 1,134,185</b>	<b>\$ 2,016,886</b>	<b>\$ 2,036,855</b>	<b>\$ 2,036,855</b>
<b>Additional Revenue</b>						
01-500-525002	CCPD Disbursement	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
01-500-525003	TexPool Interest	\$ 1,000	\$ 94,861	\$ 20,000	\$ 20,000	\$ 15,000
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
01-500-525006	Street/Stormwater Disbursement	\$ 28,200	\$ 28,200	\$ 28,200	\$ 30,000	\$ 30,000
01-500-525007	Other interest	\$ -	\$ -	\$ -	\$ -	\$ -
01-500-525009	Water Disbursement	\$ 130,401	\$ 130,401	\$ 140,015	\$ 151,375	\$ 151,939
01-500-525011	TexSTAR Interest	\$ 1,000	\$ 106,846	\$ 5,000	\$ 5,000	\$ 5,000
01-500-525012	LOGIC interest	\$ 1,000	\$ -	\$ -	\$ -	\$ -
	<b>Total Additional Revenue</b>	<b>\$ 200,101</b>	<b>\$ 397,244</b>	<b>\$ 228,215</b>	<b>\$ 241,375</b>	<b>\$ 236,939</b>
<b>Court Fines &amp; Fees</b>						
01-500-530001	Fines	\$ 225,000	\$ 179,886	\$ 235,000	\$ 236,175	\$ 237,356
01-500-530002	Admin Fees	\$ 10,000	\$ 5,752	\$ 10,000	\$ 10,000	\$ 10,000
01-500-530003	Capias Fees/Warrants	\$ 15,000	\$ 7,698	\$ 15,000	\$ 15,000	\$ 15,000
01-500-530005	Child Safety	\$ 2,000	\$ 2,755	\$ 2,000	\$ 2,000	\$ 2,000
01-500-530006	Court-Time Pay (City)	\$ 750	\$ 161	\$ 750	\$ 750	\$ 750
01-500-530007	Court-Time Pay (Court)	\$ 1,500	\$ 841	\$ 1,500	\$ 1,500	\$ 1,500
01-500-530008	Court-FTA	\$ 1,000	\$ 403	\$ 1,000	\$ 1,000	\$ 1,000
01-500-530009	Court Security	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
01-500-530010	Contract Service- Westover	\$ 36,000	\$ 27,000	\$ 36,000	\$ 36,000	\$ 36,000
01-500-530012	Expunctions	\$ 10,000	\$ -	\$ -	\$ -	\$ -
	<b>Total Court Fines &amp; Fees</b>	<b>\$ 316,250</b>	<b>\$ 224,496</b>	<b>\$ 316,250</b>	<b>\$ 317,425</b>	<b>\$ 318,606</b>
<b>WRA Distribution</b>						
01-500-545000	WRA Distribution	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 28,000
	<b>Total WRA Distribution</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 28,000</b>

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Projected 2025	Projected 2026
	<b>HC Apartment Fee</b>					
01-500-550000	HC Apartment Fee	\$ 135,000	\$ (1,368,158)	\$ -		
	<b>Total HC Apartment Fee</b>	<b>\$ 135,000</b>	<b>\$ (1,368,158)</b>	<b>\$ -</b>		
	<b>Ad Valorem Tax</b>					
01-500-555000	Ad Valorem Tax	\$ 2,104,230	\$ 3,431,009	\$ 2,340,132	\$ 2,386,934	\$ 2,434,673
	<b>Total Ad Valorem Tax</b>	<b>\$ 2,104,230</b>	<b>\$ 3,431,009</b>	<b>\$ 2,340,132</b>	<b>\$ 2,386,934</b>	<b>\$ 2,434,673</b>
	<b>MISC Revenue</b>					
01-500-565001	Misc Revenue	\$ 5,000	\$ 72,478	\$ 5,000	\$ 5,000	\$ 5,000
01-500-565003	Accident Reports	\$ 500	\$ 1,148	\$ 500	\$ 500	\$ 500
01-500-565004	Pet Registration	\$ 100	\$ 33	\$ 100	\$ 100	\$ 100
01-500-565005	Court Technology	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
01-500-565008	Administrative Reimbursement	\$ 900	\$ -	\$ -	\$ -	\$ -
01-500-565009	CARES Grant Funds (Covid-19)	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total MISC Revenue</b>	<b>\$ 16,500</b>	<b>\$ 73,658</b>	<b>\$ 15,600</b>	<b>\$ 15,600</b>	<b>\$ 15,600</b>
<b>Total General Fund Revenue</b>		<b>\$ 5,136,082</b>	<b>\$ 4,494,062</b>	<b>\$ 5,422,024</b>	<b>\$ 5,503,568</b>	<b>\$ 5,522,372</b>
<b>General Fund Expenses</b>						
<b>Administration</b>						
	<b>Payroll</b>					
01-600-610001	Salaries	\$ 244,250	\$ 211,967	\$ 275,763	\$ 281,551	\$ 287,628
01-600-610002	TMRS Retirement	\$ 30,717	\$ 26,559	\$ 34,653	\$ 33,502	\$ 34,261
01-600-610003	Workers' Compensation	\$ 620	\$ 500	\$ 699	\$ 699	\$ 699
01-600-610004	Unemployment Comp	\$ 432	\$ 408	\$ 432	\$ 432	\$ 432
01-600-610005	Group Health Insurance	\$ 36,000	\$ 38,875	\$ 36,000	\$ 36,000	\$ 40,000
01-600-610006	Medicare	\$ 3,566	\$ 3,093	\$ 4,023	\$ 3,889	\$ 3,977
01-600-610007	Social Security	\$ -	\$ -	\$ -	\$ -	\$ -
01-600-610009	Cell Phone Allowance	\$ 1,680	\$ 1,750	\$ 1,680	\$ 1,680	\$ 1,680
01-600-610013	Tuition Reimbursement	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
01-600-610014	WRA Salary Offset	\$ (20,000)	\$ -	\$ (20,000)	\$ (20,000)	\$ (20,000)
01-600-610025	Retirement Stipend	\$ -	\$ 3,600	\$ -	\$ -	\$ -
	<b>Total Payroll</b>	<b>\$ 302,264</b>	<b>\$ 286,753</b>	<b>\$ 338,249</b>	<b>\$ 342,753</b>	<b>\$ 353,678</b>
	<b>Supplies</b>					
01-600-615001	Office Supplies	\$ 6,000	\$ 3,337	\$ 4,000	\$ 4,000	\$ 4,000
01-600-615003	Printing	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
01-600-615004	Postage	\$ 2,500	\$ 3,170	\$ 2,500	\$ 2,500	\$ 2,500
01-600-615005	Election Expenses	\$ 5,000	\$ 3,320	\$ 5,000	\$ 5,000	\$ 5,000
01-600-615045	Vending	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 16,000</b>	<b>\$ 9,826</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>
	<b>Training</b>					
01-600-620001	Training	\$ 8,000	\$ 4,905	\$ 8,000	\$ 8,000	\$ 8,000
01-600-620002	Dues & Memberships	\$ 3,000	\$ 3,028	\$ 2,500	\$ 2,500	\$ 2,500
01-600-620003	Notice & Publications	\$ 3,000	\$ 2,184	\$ 2,500	\$ 2,500	\$ 2,500
01-600-620005	Community Activities	\$ 2,500	\$ 739	\$ 2,500	\$ 2,500	\$ 2,500
	<b>Total Training</b>	<b>\$ 16,500</b>	<b>\$ 10,856</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>	<b>\$ 15,500</b>
	<b>Equipment</b>					
01-600-625002	Equipment & Repair	\$ 1,000	\$ 335	\$ 1,000	\$ 1,000	\$ 1,000
01-600-625004	Equipment Maintenance	\$ 1,000	\$ 3,930	\$ 1,000	\$ 1,000	\$ 1,000
	<b>Total Equipment</b>	<b>\$ 2,000</b>	<b>\$ 4,265</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Projected 2025	Projected 2026
<b>Professional Services</b>						
01-600-630002	Legal & Professional	\$ 46,000	\$ 50,389	\$ 46,000	\$ 46,000	\$ 46,000
01-600-630004	Planning Fees	\$ -	\$ -	\$ -	\$ -	\$ -
01-600-630005	Accounting and Audit Expense	\$ 48,000	\$ 42,099	\$ 42,000	\$ 42,000	\$ 42,000
01-600-630006	Inspection Expense	\$ 102,500	\$ 72,176	\$ 80,000	\$ 80,000	\$ 80,000
01-600-630011	Emergency Management	\$ 4,000	\$ 614	\$ 2,000	\$ 2,000	\$ 2,001
<b>Total Professional Service</b>		<b>\$ 200,500</b>	<b>\$ 165,278</b>	<b>\$ 170,000</b>	<b>\$ 170,000</b>	<b>\$ 170,001</b>
<b>Miscellaneous</b>						
01-600-635001	Misc Expense	\$ 14,000	\$ 41,812	\$ 14,000	\$ 14,000	\$ 14,000
01-600-635002	Mayor/Council	\$ 7,500	\$ 3,367	\$ 7,500	\$ 7,500	\$ 7,500
01-600-635007	Employee Bond	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480
01-600-635012	Street Sales Tax	\$ -	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275
01-600-635017	FW Transportation Authority	\$ 650	\$ -	\$ 650	\$ 650	\$ 650
01-600-635018	Enviromental Cleanup	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
01-600-635019	Economic Development Sales Tax (WF	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275
01-600-635021	WS 380 Agreement Payments	\$ 337,500	\$ 267,023	\$ 337,500	\$ 340,875	\$ 86,071
01-600-630020	COVID-19 Expense	\$ -	\$ -	\$ -		
<b>Total Miscellaneous</b>		<b>\$ 688,296</b>	<b>\$ 869,254</b>	<b>\$ 1,026,040</b>	<b>\$ 1,036,054</b>	<b>\$ 781,250</b>
<b>Capital Expense</b>						
01-600-650002	Bond Payments	\$ 895,635	\$ 895,635	\$ 897,542	\$ 786,771	\$ 798,585
01-600-650003	Equipment Rental	\$ 7,000	\$ 5,269	\$ 7,000	\$ 5,000	\$ 5,000
<b>Total Capital Expense</b>		<b>\$ 902,635</b>	<b>\$ 900,904</b>	<b>\$ 904,542</b>	<b>\$ 791,771</b>	<b>\$ 803,585</b>
<b>Information Technology</b>						
01-600-660004	Third Party Provider	\$ 24,000	\$ 76,969	\$ 24,000	\$ 24,000	\$ 24,000
01-600-660005	Maintenance Contracts	\$ 30,000	\$ 5,761	\$ 30,000	\$ 30,000	\$ 30,000
01-600-660006	Equip/Software Purchase	\$ 10,000	\$ 20,774	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Information Tech</b>		<b>\$ 64,000</b>	<b>\$ 103,504</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>	<b>\$ 64,000</b>
<b>TOTAL ADMINISTRATION</b>		<b>\$ 2,192,196</b>	<b>\$ 2,350,641</b>	<b>\$ 2,534,331</b>	<b>\$ 2,436,078</b>	<b>\$ 2,204,014</b>
<b>Facilities</b>						
<b>Supplies</b>						
01-601-615005	Electric-General	\$ 36,000	\$ 22,321	\$ 36,000	\$ 36,000	\$ 40,000
01-601-615006	Water-General	\$ 8,000	\$ 3,831	\$ 6,000	\$ 6,000	\$ 6,000
01-601-615007	Gas-General	\$ 4,000	\$ 4,907	\$ 7,000	\$ 7,000	\$ 7,000
01-601-615008	Telephone-General	\$ 10,200	\$ 14,802	\$ 20,000	\$ 20,000	\$ 20,000
01-601-615026	Street Lighting	\$ 44,500	\$ 12,319	\$ 20,000	\$ 20,000	\$ 20,000
<b>Total Supplies</b>		<b>\$ 102,700</b>	<b>\$ 58,180</b>	<b>\$ 89,000</b>	<b>\$ 89,000</b>	<b>\$ 93,000</b>
<b>Equipment</b>					city hall roof	
01-601-625014	Building Maintenance	\$ 80,000	\$ 25,974	\$ 80,000	\$ 80,000	\$ 80,000
<b>Total Equipment</b>		<b>\$ 80,000</b>	<b>\$ 25,974</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>
<b>Professional Services</b>						
01-601-630008	Janitorial Services	\$ 19,000	\$ 13,655	\$ 20,000	\$ 20,000	\$ 22,000
01-601-630017	Lawn & Roadside Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Professional Services</b>		<b>\$ 19,000</b>	<b>\$ 13,655</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 22,000</b>
<b>Miscellaneous</b>						
01-601-635001	Miscellaneous	\$ 1,000	\$ 547	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total Miscellaneous</b>		<b>\$ 1,000</b>	<b>\$ 547</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Projected 2025	Projected 2026
<b>Insurance</b>						
01-601-645001	Error/Omission Insurance	\$ 4,000	\$ 5,509	\$ 6,000	\$ 6,030	\$ 6,060
01-601-645002	General Liability	\$ 4,000	\$ -	\$ 4,000	\$ 4,020	\$ 4,040
01-601-645003	Vehicle Insurance	\$ 10,000	\$ 9,367	\$ 10,000	\$ 10,050	\$ 10,100
01-601-645004	Real/Pers Property	\$ 10,000	\$ 11,475	\$ 12,000	\$ 12,060	\$ 12,120
01-601-645005	Mobile Equipment	\$ 800	\$ 4,272	\$ 1,000	\$ 1,005	\$ 1,010
	<b>Total Insurance</b>	<b>\$ 28,800</b>	<b>\$ 30,622</b>	<b>\$ 33,000</b>	<b>\$ 33,165</b>	<b>\$ 33,331</b>
<b>Information Tech</b>						
01-601-660004	Third Party Provider	\$ 39,500	\$ -	\$ 39,500	\$ 40,000	\$ 40,000
01-601-660006	Equip/Software Purch/Maint	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
	<b>Total Information Tech</b>	<b>\$ 64,500</b>	<b>\$ -</b>	<b>\$ 64,500</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>TOTAL FACILITIES</b>		<b>\$ 296,000</b>	<b>\$ 128,978</b>	<b>\$ 287,500</b>	<b>\$ 288,165</b>	<b>\$ 294,331</b>
<b>Police</b>						
<b>Payroll</b>						
01-603-610001	Salaries	\$ 1,005,110	\$ 585,702	\$ 951,861	\$ 995,086	\$ 1,044,840
01-603-610002	TMRS Retirement	\$ 143,813	\$ 79,273	\$ 137,159	\$ 143,078	\$ 149,292
01-603-610003	Workers' Compensation	\$ 24,556	\$ 21,878	\$ 28,401	\$ 28,401	\$ 28,401
01-603-610004	Unemployment Comp	\$ 2,448	\$ 1,488	\$ 2,016	\$ 2,016	\$ 2,016
01-603-610005	Group Health Insurance	\$ 204,000	\$ 84,064	\$ 168,000	\$ 168,000	\$ 170,000
01-603-610006	Medicare	\$ 16,757	\$ 8,820	\$ 15,984	\$ 16,235	\$ 16,957
01-603-610007	FICA- Social Security	\$ -	\$ 53	\$ -	\$ -	\$ -
01-603-610008	Overtime Pay	\$ 43,479	\$ 22,137	\$ 39,172	\$ 39,172	\$ 39,172
01-603-610009	Cell Phone Allowance	\$ 6,000	\$ 4,300	\$ 6,420	\$ 6,420	\$ 6,420
01-603-610010	Car Allowance	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
01-603-610011	Certification Pay	\$ 66,300	\$ 21,002	\$ 73,000	\$ 73,000	\$ 73,000
01-603-610013	Holiday Pay	\$ 28,795	\$ -	\$ 25,862	\$ 25,862	\$ 25,862
01-603-610015	STEP Grant	\$ -	\$ 1,079	\$ -	\$ -	\$ -
	<b>Total Payroll</b>	<b>\$ 1,547,258</b>	<b>\$ 835,793</b>	<b>\$ 1,453,874</b>	<b>\$ 1,503,269</b>	<b>\$ 1,561,959</b>
<b>Supplies</b>						
01-603-615001	Office Supplies	\$ 5,000	\$ 2,521	\$ 5,000	\$ 5,000	\$ 5,000
01-603-615002	Supplies	\$ 1,000	\$ 2,243	\$ 2,000	\$ 2,000	\$ 2,000
01-603-615003	Printing	\$ 850	\$ 246	\$ 850	\$ 850	\$ 850
01-603-615004	Postage	\$ 600	\$ 293	\$ 600	\$ 600	\$ 600
	<b>Total Supplies</b>	<b>\$ 7,450</b>	<b>\$ 5,302</b>	<b>\$ 8,450</b>	<b>\$ 8,450</b>	<b>\$ 8,450</b>
<b>Training</b>						
01-603-620001	Training	\$ 25,000	\$ 13,356	\$ 25,000	\$ 25,000	\$ 30,000
01-603-620002	Dues & Memberships	\$ 3,000	\$ 3,242	\$ 3,000	\$ 3,000	\$ 3,000
01-603-620003	Notices & Publications	\$ 150	\$ 159	\$ 250	\$ 250	\$ 250
	<b>Total Training</b>	<b>\$ 28,150</b>	<b>\$ 16,757</b>	<b>\$ 28,250</b>	<b>\$ 28,250</b>	<b>\$ 33,250</b>
<b>Equipment</b>						
01-603-625002	Equipment & Repair	\$ 30,000	\$ 39,281	\$ 30,000	\$ 30,000	\$ 30,000
01-603-625006	Maintenance Contracts	\$ 1,300	\$ -	\$ 1,300	\$ 1,300	\$ 1,300
01-603-625008	Maint Radio/Radar	\$ 3,500	\$ 6,544	\$ 7,000	\$ 7,000	\$ 7,000
01-603-625009	Jail Maint & Communication	\$ 7,500	\$ 7,614			
	<b>Total Equipment</b>	<b>\$ 42,300</b>	<b>\$ 53,439</b>	<b>\$ 38,300</b>	<b>\$ 38,300</b>	<b>\$ 38,300</b>
<b>Professional Services</b>						
01-603-630002	Legal & Professional	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
	<b>Total Professional Services</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Projected 2025	Projected 2026
<b>Miscellaneous</b>						
01-603-635009	Jail Food	\$ 1,500	\$ 213	\$ -		
01-603-635010	Lab Charges	\$ 24,000	\$ 12,510	\$ 25,000	\$ 25,000	\$ 25,750
01-603-635011	Animal Control	\$ 5,500	\$ 5,000	\$ 5,500	\$ 5,500	\$ 5,500
01-603-635029	Contract Services	\$ 25,000	\$ 110,025	\$ 147,760	\$ 151,706	\$ 155,772
	<b>Total Miscellaneous</b>	<b>\$ 56,000</b>	<b>\$ 127,748</b>	<b>\$ 178,260</b>	<b>\$ 182,206</b>	<b>\$ 187,022</b>
<b>Insurance</b>						
01-603-645007	Law Enforcement Liability	\$ 14,000	\$ 12,406	\$ 14,000	\$ 14,140	\$ 14,281
	<b>Total Insurance</b>	<b>\$ 14,000</b>	<b>\$ 12,406</b>	<b>\$ 14,000</b>	<b>\$ 14,140</b>	<b>\$ 14,281</b>
<b>Vehicle Expense</b>						
01-603-640001	Gasoline	\$ 54,000	\$ 25,102	\$ 46,200	\$ 46,662	\$ 47,129
01-603-640002	Vehicle/Equip Maint	\$ 18,000	\$ 15,134	\$ 20,000	\$ 20,000	\$ 20,000
	<b>Total Vehicle Expense</b>	<b>\$ 72,000</b>	<b>\$ 40,236</b>	<b>\$ 66,200</b>	<b>\$ 66,662</b>	<b>\$ 67,129</b>
<b>Information Tech</b>						
01-603-660004	Third Party Provider	\$ 33,000	\$ 42,926	\$ 33,000	\$ 33,330	\$ 33,663
01-603-660006	Equip/Software Purch/Maint	\$ 35,000	\$ 103,227	\$ 200,000	\$ 35,000	\$ 35,000
	<b>Total Information Tech</b>	<b>\$ 68,000</b>	<b>\$ 146,153</b>	<b>\$ 233,000</b>	<b>\$ 68,330</b>	<b>\$ 68,663</b>
<b>TOTAL POLICE</b>		<b>\$ 1,838,158</b>	<b>\$ 1,237,833</b>	<b>\$ 2,023,334</b>	<b>\$ 1,912,607</b>	<b>\$ 1,982,054</b>
<b>Court</b>						
<b>Payroll</b>						
01-604-610001	Salaries	\$ 54,075	\$ 48,661	\$ 59,850	\$ 62,843	\$ 65,985
01-604-610002	TMRS Retirement	\$ 6,806	\$ 5,902	\$ 7,528	\$ 7,849	\$ 8,241
01-604-610003	Workers' Compensation	\$ 137	\$ 120	\$ 152	\$ 152	\$ 152
01-604-610004	Unemployment Comp	\$ 144	\$ 176	\$ 144	\$ 144	\$ 144
01-604-610005	Group Health Insurance	\$ 12,000	\$ 3,923	\$ 12,000	\$ 12,000	\$ 12,000
01-604-610006	Medicare	\$ 790	\$ 680	\$ 874	\$ 911	\$ 957
01-604-610008	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
01-604-610009	Cell Phone Allowance	\$ 420	\$ 315	\$ 420	\$ 420	\$ 420
	<b>Total Payroll</b>	<b>\$ 74,373</b>	<b>\$ 59,776</b>	<b>\$ 80,968</b>	<b>\$ 84,319</b>	<b>\$ 87,899</b>
<b>Supplies</b>						
01-604-615001	Office Supplies	\$ 1,000	\$ 734	\$ 1,000	\$ 1,000	\$ 1,100
01-604-615003	Printing	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
01-604-615004	Postage	\$ 800	\$ 1,107	\$ 800	\$ 800	\$ 800
	<b>Total Supplies</b>	<b>\$ 2,300</b>	<b>\$ 1,840</b>	<b>\$ 2,300</b>	<b>\$ 2,300</b>	<b>\$ 2,400</b>
<b>Training</b>						
01-604-620001	Training	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
01-604-620002	Dues & Memberships	\$ 600	\$ -	\$ 600	\$ 600	\$ 600
01-604-620004	Judge Seminar Expense	\$ 600	\$ -	\$ 600	\$ 600	\$ 600
	<b>Total Training</b>	<b>\$ 2,700</b>	<b>\$ -</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>
<b>Equipment</b>						
01-604-625013	Office Equipment	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
	<b>Total Equipment</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>Professional Services</b>						
01-604-630009	Judge	\$ 16,000	\$ 19,333	\$ 16,000	\$ 16,000	\$ 16,000
01-604-630010	Magistrate & Juror Fee	\$ 7,200	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
01-604-630011	Prosecutor	\$ 20,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
01-604-630012	Translator	\$ 2,400	\$ 2,036	\$ 2,400	\$ 2,400	\$ 2,400
	<b>Total Professional Services</b>	<b>\$ 45,600</b>	<b>\$ 36,369</b>	<b>\$ 41,400</b>	<b>\$ 41,400</b>	<b>\$ 41,400</b>

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Projected 2025	Projected 2026
	<b>Capital Expense</b>					
01-604-650002	Court Security	\$ 8,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
	<b>Total Capital Expense</b>	\$ 8,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
	<b>Information Tech</b>					
01-604-660004	Third Party Provider	\$ 19,000	\$ 21,775	\$ 19,000	\$ 19,190	\$ 19,382
01-604-660005	Maintenance Contracts	\$ 22,000	\$ 3,043	\$ 22,000	\$ 22,000	\$ 22,000
01-604-660006	Equip/Software Purch/Maint	\$ 5,000	\$ 15,658	\$ 5,000	\$ 5,000	\$ 5,000
	<b>Total Information Tech</b>	\$ 46,000	\$ 40,476	\$ 46,000	\$ 46,190	\$ 46,382
<b>TOTAL COURT</b>		\$ 179,473	\$ 138,462	\$ 174,868	\$ 178,409	\$ 182,281
<b>Fire Protection and Prevention Services</b>						
	<b>Miscellaneous</b>					
01-605-635102	City of Fort Worth Contract	\$ 372,415	\$ 284,103	\$ 351,151	\$ 354,662	\$ 358,209
	<b>Total Miscellaneous</b>	\$ 372,415	\$ 284,103	\$ 351,151	\$ 354,662	\$ 358,209
<b>TOTAL Fire Protection &amp; Prevention</b>		\$ 372,415	\$ 284,103	\$ 351,151	\$ 354,662	\$ 358,209
<b>Library</b>						
	<b>Reimbursements</b>					
01-608-620006	FW Library Card Reimb	\$ 500	\$ 50	\$ 500	\$ 500	\$ 500
01-608-620002	Dues & Memberships	\$ 500	\$ 166	\$ 200	\$ 200	\$ 200
	<b>Total Training</b>	\$ 1,000	\$ 216	\$ 700	\$ 700	\$ 700
<b>Total Library</b>		\$ 1,000	\$ 216	\$ 700	\$ 700	\$ 700
<b>Total General Fund Expenses</b>		\$ 4,879,242	\$ 4,140,232	\$ 5,371,883	\$ 5,170,621	\$ 5,021,589
<b>Net General Fund</b>		\$ 256,840	\$ 353,830	\$ 50,140	\$ 332,946	\$ 500,783



## CAPITAL FUND

This account is funded by investments held in Texpool and TexStar including interest, alleyway reimbursement payments, TAP grant reimbursements, as well as transfers from the street fund, storm water fees, and gas well royalties. Expenses for capital improvement projects are typically planned in advance, complying with the city's approved long-range plans and with city council approval, unless an emergency repair is required. This fiscal year the city will be upgrading the infrastructure and street surface including storm drainage on Kay Lane. A portion of the CLFRF (Covid Grant) money will be used on this project.

### Capital Fund Overview

	<b>Budget</b>	<b>FYTD</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>Capital Revenue</b>							
Additional Revenue	\$ 300	\$ 5,971	\$ 300	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000
Misc Revenue	\$ 186,000	\$ 146,000	\$ 2,133,300	\$ 475,000	\$ 525,000	\$ 525,000	\$ 525,000
<b>Total Revenue</b>	<b>\$ 186,300</b>	<b>\$ 151,971</b>	<b>\$ 2,133,600</b>	<b>\$ 475,300</b>	<b>\$ 526,000</b>	<b>\$ 526,000</b>	<b>\$ 526,000</b>
<b>Capital Expenses</b>							
Professional Service	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Capital Projects	\$ 65,000	\$ 98,761	\$ 1,833,000	\$ 653,146	\$ -	\$ -	\$ -
<b>Total Expenses</b>	<b>\$ 125,000</b>	<b>\$ 98,761</b>	<b>\$ 1,893,000</b>	<b>\$ 713,146</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

## Capital Fund Details:

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
<b>Capital Revenue</b>						
	<b>Additional Revenue</b>					
04-500-525004	Texpool Interest	\$ 300	\$ 5,971	\$ 300	\$ 1,000	\$ 1,000
	<b>Total Additional Revenue</b>	\$ 300	\$ 5,971	\$ 300	\$ 300	\$ 1,000
	<b>Miscellaneous Revenue</b>					
04-500-565008	Admin Reimbursement	\$ -	\$ -			
04-500-565012	Alleyway Reimbursements	\$ 50,000	\$ 10,000	\$ 50,000	\$ 50,000	\$ 50,000
04-500-565024	Transfer In (Street Repairs)	\$ 71,000	\$ 71,000	\$ 100,000	\$ 100,000	\$ 150,000
04-500-565052	CIP Storm Water Fees	\$ 65,000	\$ 65,000	\$ 150,000	\$ 150,000	\$ 150,000
04-500-565102	Tap Grant	\$ -	\$ -			
04-500-565998	Transfer In (Gas Royalties)	\$ -	\$ -	\$ 1,503,300	\$ 175,000	\$ 175,000
04-500-565980	Transfer In (CLFRF Grant Funds) Res	\$ -	\$ -	\$ 330,000		
04-500-565999	Transfer In From Reserve Funds	\$ -	\$ -	\$ -	\$ -	
	<b>Total Additional Revenue</b>	\$ 186,000	\$ 146,000	\$ 2,133,300	\$ 475,000	\$ 525,000
<b>Total Capital Revenue</b>		\$ 186,300	\$ 151,971	\$ 2,133,600	\$ 475,300	\$ 526,000
<b>Capital Expenses</b>						
	<b>Professional Services</b>					
04-640-630001	Engineering Fees	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
	<b>Total Professional Services</b>	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
	<b>Capital Expenses</b>				White Settlement	
04-640-650012	Alleyway/Seymour Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
04-640-650022	Street Paving	\$ -	\$ -	\$ -	\$ 300,000	\$ -
04-640-650024	Tap Project Trail System	\$ -	\$ 48,046	\$ -	\$ -	\$ -
04-640-650038	Pollard Meter Boxes	\$ 65,000	\$ 50,715	\$ -	\$ -	\$ -
04-640-650039	Kay Lane Street / Infrastructure	\$ -	\$ -	\$ 1,833,000	\$ -	\$ -
04-640-650040	City Parks	\$ -	\$ -	\$ -	\$ -	\$ -
04-640-650041	M199 Project - Sky Acres/Pecan Infrastruc	\$ -	\$ -	\$ -	\$ 353,146	\$ -
	Pecan Lane	\$ -	\$ -	\$ -	\$ -	\$ -
	Smallwood Lane	\$ -	\$ -	\$ -	\$ -	\$ -
	Waggoner Lane	\$ -	\$ -	\$ -	\$ -	\$ -
	Red Bird Lane	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Expenses</b>	\$ 65,000	\$ 98,761	\$ 1,833,000	\$ 653,146	\$ -
<b>Total Capital Expenses</b>		\$ 125,000	\$ 98,761	\$ 1,893,000	\$ 713,146	\$ 60,000
<b>Net Total Capital Projects</b>		\$ 61,300	\$ 53,210	\$ 240,600	\$ (237,846)	\$ 466,000

## CRIME CONTROL & PREVENTION DISTRICT FUND

Crime Control and Prevention District is funded by a ½ cent citizen-authorized sales tax. The current sales tax is scheduled to expire on September 30, 2024, and must be placed on the ballot for a re-authorization vote every 20 years; therefore, it will be on the May 2024 ballot. Expenses are restricted, and this account typically funds five full-time police positions, police vehicle purchases, uniforms, community relations activities, and various equipment maintenance contracts. Payroll includes a five percent cost of living and merit adjustment, certification pay for police officers, 12% TMRS rate, and \$1000/month city paid insurance benefit.

### Crime Control and Prevention District Fund Overview

	<b>Budget</b>	<b>FYTD</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>CCPD Fund Revenue</b>							
<b>Revenue</b>	\$ 652,333	\$ 556,575	\$ 663,910	\$ 670,549	\$ 670,549	\$ 677,255	\$ 677,255
<b>Additional Revenue</b>	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	\$ 652,333	\$ 556,577	\$ 663,910	\$ 670,549	\$ 670,549	\$ 677,255	\$ 677,255
<b>CCPD Fund Expenses</b>							
<b>Payroll</b>	\$ 486,936	\$ 308,146	\$ 501,589	\$ 519,449	\$ 543,203	\$ 559,036	\$ 575,419
<b>Equipment</b>	\$ 68,400	\$ 76,125	\$ 78,400	\$ 100,400	\$ 115,400	\$ 81,000	\$ 231,000
<b>Professional Service</b>	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000
<b>Misc</b>	\$ 26,000	\$ 24,450	\$ 26,000	\$ 29,000	\$ 29,000	\$ 29,750	\$ 29,750
<b>Capital Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Information Tech</b>	\$ 68,900	\$ 75,967	\$ 67,400	\$ 73,000	\$ 73,000	\$ 73,250	\$ 73,250
<b>Total Expenses</b>	\$ 665,236	\$ 499,688	\$ 688,389	\$ 736,849	\$ 775,603	\$ 763,036	\$ 929,419

### Goals and Objectives:

(see Police Fund Goals and Objectives)

### Performance Indicators:

(see Police Fund Performance Indicators)

## Crime Control and Prevention Districts Fund Details

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
<b>Crime Control &amp; Prevention Revenue</b>						
<b>Revenue</b>						
03-500-565001	CCPD Misc	\$ -	\$ -	\$ -	\$ -	\$ -
03-500-520010	Crime Control Sales Tax	\$ 652,333	\$ 556,575	\$ 663,910	\$ 670,549	\$ 670,549
<b>Total Revenue</b>		<b>\$ 652,333</b>	<b>\$ 556,575</b>	<b>\$ 663,910</b>	<b>\$ 670,549</b>	<b>\$ 670,549</b>
<b>Total Crime Control Revenue</b>		<b>\$ 652,333</b>	<b>\$ 556,575</b>	<b>\$ 663,910</b>	<b>\$ 670,549</b>	<b>\$ 670,549</b>
<b>Crime Control &amp; Prevention Expenses</b>						
<b>Payroll</b>						
03-630-610001	Salaries	\$ 297,980	\$ 214,507	\$ 313,511	\$ 329,186	\$ 345,645
03-630-610002	TMRS Retirement	\$ 45,601	\$ 27,325	\$ 47,168	\$ 49,126	\$ 51,182
03-630-610003	Workers compensation	\$ 10,223	\$ 10,000	\$ 10,574	\$ 10,574	\$ 10,574
03-630-610004	Unemployment Comp	\$ 720	\$ 694	\$ 720	\$ 720	\$ 720
03-630-610005	Group Health Insurance	\$ 60,000	\$ 28,892	\$ 60,000	\$ 60,000	\$ 65,000
03-630-610006	Medicare	\$ 5,294	\$ 3,208	\$ 5,476	\$ 5,703	\$ 5,942
03-630-610007	FICA Social Security	\$ -	\$ -	\$ -	\$ -	\$ -
03-630-610008	Overtime Pay	\$ 17,191	\$ 9,301	\$ 18,087	\$ 18,087	\$ 18,087
03-630-610009	Cell Phone Allowance	\$ 2,220	\$ 1,465	\$ 2,220	\$ 2,220	\$ 2,220
03-630-610011	Certification Pay	\$ 35,700	\$ 12,754	\$ 31,200	\$ 31,200	\$ 31,200
03-630-610013	Holiday Pay	\$ 12,007	\$ -	\$ 12,632	\$ 12,632	\$ 12,632
03-630-610015	STEP Program	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Payroll</b>		<b>\$ 486,936</b>	<b>\$ 308,146</b>	<b>\$ 501,589</b>	<b>\$ 519,449</b>	<b>\$ 543,203</b>
<b>Equipment</b>						
03-630-625045	Tasers	\$ -	\$ -			\$ 35,000
03-630-625046	Technology Replacement	\$ 5,400	\$ 4,915	\$ 5,400	\$ 25,400	\$ 5,400
03-630-625049	Police Units/Camera System	\$ 63,000	\$ 71,210	\$ 73,000	\$ 75,000	\$ 75,000
<b>Total Equipment</b>		<b>\$ 68,400</b>	<b>\$ 76,125</b>	<b>\$ 78,400</b>	<b>\$ 100,400</b>	<b>\$ 115,400</b>
<b>Professional Services</b>						
03-630-630014	Admin Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
<b>Total Professional Services</b>		<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Miscellaneous</b>						
03-630-635008	Uniforms	\$ 7,000	\$ 4,683	\$ 7,000	\$ 7,000	\$ 7,000
03-630-635103	Community Relations	\$ 13,000	\$ 14,756	\$ 13,000	\$ 16,000	\$ 16,000
03-630-635123	Service Fees ( Data cards)	\$ 6,000	\$ 5,010	\$ 6,000	\$ 6,000	\$ 6,000
<b>Total Miscellaneous</b>		<b>\$ 26,000</b>	<b>\$ 24,450</b>	<b>\$ 26,000</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>
<b>Information Technology</b>						
03-630-660004	Third Party Provider	\$ 7,400	\$ 10,188	\$ 7,400	\$ 8,000	\$ 8,000
03-630-660005	Maintenance Contracts	\$ 61,500	\$ 65,779	\$ 60,000	\$ 65,000	\$ 65,000
<b>Total Information Technology</b>		<b>\$ 68,900</b>	<b>\$ 75,967</b>	<b>\$ 67,400</b>	<b>\$ 73,000</b>	<b>\$ 73,000</b>
<b>Total Crime Control Expenses</b>		<b>\$ 665,236</b>	<b>\$ 499,688</b>	<b>\$ 688,389</b>	<b>\$ 736,849</b>	<b>\$ 775,603</b>
<b>Net Crime Control &amp; Prevention District</b>		<b>\$ (12,904)</b>	<b>\$ 56,887</b>	<b>\$ (24,478)</b>	<b>\$ (66,300)</b>	<b>\$ (105,054)</b>

## ECONOMIC DEVELOPMENT (WRA) FUND

Economic Development (Westworth Redevelopment Authority) is funded by a ¼ cent citizen-authorized sales tax. Expenses are restricted, but this account typically covers golf course deficits, parks/landscape, and administration. This includes payroll for one full-time and one part time position, park and trail vehicle and equipment needs, maintenance of the medians, alleyways, and various city common areas. Payroll includes a five percent cost of living adjustment, 12% TMRS rate, and \$1000/month city paid insurance benefit.

### Economic Development (WRA) Fund Overview

	Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>Economic Development (WRA) Revenue</b>							
Sales Tax	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627
Additional Revenue	\$ 1,000	\$ 15,024	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
Misc Revenue	\$ -	\$ 79,110	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 327,166</b>	<b>\$ 372,420</b>	<b>\$ 336,955</b>	<b>\$ 340,275</b>	<b>\$ 340,275</b>	<b>\$ 344,627</b>	<b>\$ 344,627</b>
<b>Economic Development (WRA) Expenses</b>							
Building, Parks, & Land	\$ 185,049	\$ 117,077	\$ 103,325	\$ 153,128	\$ 157,989	\$ 161,232	\$ 165,604
Administration	\$ 106,000	\$ 81,442	\$ 106,000	\$ 106,000	\$ 106,000	\$ 106,000	\$ 81,000
<b>Total Expenses</b>	<b>\$ 291,049</b>	<b>\$ 198,519</b>	<b>\$ 209,325</b>	<b>\$ 259,128</b>	<b>\$ 263,989</b>	<b>\$ 267,232</b>	<b>\$ 246,604</b>

### Goals and Objectives:

**Goal:** Increase sales tax through sustainable commercial growth

1. **Objective:** Create an attractive commercial district to sustain commercial business and attract new businesses
2. **Objective:** Create city parks and amenities and improve city landscapes, providing opportunities and areas for citizens to get out and improve their health and wellbeing

### Performance Indicators:

Goal	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	Sales Tax growth	3%	2%	2%	2%	3%
2	Create city parks	0	1	1	0	0

## Economic Development Fund Details

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
<b>Economic Development Sales Tax Fund (WRA) Revenue</b>						
<b>Sales Tax</b>						
08-500-520010	WRA Sales Tax	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275
<b>Total Sales Tax</b>		<b>\$ 326,166</b>	<b>\$ 278,286</b>	<b>\$ 331,955</b>	<b>\$ 335,275</b>	<b>\$ 335,275</b>
<b>Additional Revenue</b>						
08-500-525011	Interest Earned	\$ 1,000	\$ 15,024	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Additional Revenue</b>		<b>\$ 1,000</b>	<b>\$ 15,024</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Miscellaneous Revenue</b>						
08-500-565001	Misc Revenue	\$ -	\$ 79,110	\$ -	\$ -	\$ -
08-500-565010	Sale of WRA Property	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Miscellaneous Revenue</b>		<b>\$ -</b>	<b>\$ 79,110</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total WRA Revenue</b>		<b>\$ 327,166</b>	<b>\$ 372,420</b>	<b>\$ 336,955</b>	<b>\$ 340,275</b>	<b>\$ 340,275</b>
<b>Economic Development Sales Tax Fund (WRA) Expenses</b>						
<b>Building Parks &amp; Landscape Expenses</b>						
<b>Payroll</b>						
08-607-610001	Salaries	\$ 64,079	\$ 38,768	\$ 64,537	\$ 67,764	\$ 71,152
08-607-610002	TMRS Retirement	\$ 6,431	\$ 6,136	\$ 6,510	\$ 8,622	\$ 9,046
08-607-610003	Workers Compensation	\$ 2,162	\$ 1,000	\$ 2,182	\$ 2,182	\$ 2,182
08-607-610004	Unemployment Comp	\$ 288	\$ 144	\$ 288	\$ 288	\$ 288
08-607-610005	Group Health Insurance	\$ 12,000	\$ 8,499	\$ 12,000	\$ 60,000	\$ 61,000
08-607-610006	Medicare	\$ 984	\$ 725	\$ 993	\$ 1,001	\$ 1,050
08-607-610008	Overtime Pay	\$ 3,374	\$ 10,851	\$ 3,544	\$ -	\$ -
08-607-610009	Cell Phone Allowance	\$ 420	\$ 350	\$ 420	\$ 420	\$ 420
08-607-610011	Certification Pay	\$ -	\$ -	\$ -	\$ -	\$ -
08-607-610013	Holiday Pay	\$ 810	\$ -	\$ 851	\$ 851	\$ 851
<b>Total Payroll</b>		<b>\$ 90,549</b>	<b>\$ 66,472</b>	<b>\$ 91,325</b>	<b>\$ 141,128</b>	<b>\$ 145,989</b>
<b>Equipment</b>						
08-607-625001	Equipment	\$ 2,000	\$ 639	\$ 2,000	\$ 2,000	\$ 2,000
08-607-625004	Equipment Maintenance	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
08-607-625007	Small Tools	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
08-607-625015	City Parks	\$ -	\$ 49,965	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Equipment</b>		<b>\$ 3,000</b>	<b>\$ 50,605</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>Professional Services</b>						
08-607-630017	City Landscape Maintenance	\$ 60,000	\$ 38,900	\$ 60,000	\$ 60,000	\$ 65,000
08-607-630018	Storage space; equipment/records	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 28,000
<b>Total Professional Services</b>		<b>\$ 86,000</b>	<b>\$ 64,900</b>	<b>\$ 86,000</b>	<b>\$ 86,000</b>	<b>\$ 93,000</b>

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
	<b>Vehicle Expense</b>					
08-607-640001	Gasoline	\$ 2,000	\$ -	\$ 500	\$ 500	\$ 500
08-607-640002	Vehicle/Equipment Maint	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
	<b>Total Vehicle Expense</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
	<b>Capital Expense</b>					
08-607-650003	Equipment Rental	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
	<b>Total Capital Expense</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
	<b>Total Building Parks &amp; Landscape Expenses</b>	<b>\$ 185,049</b>	<b>\$ 117,077</b>	<b>\$ 103,325</b>	<b>\$ 153,128</b>	<b>\$ 157,989</b>
	<b>WRA Administration Expenses</b>					
	<b>Payroll</b>					
08-680-610001	Salaries	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	<b>Total Payroll</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
	<b>Professional Services</b>					
08-680-630002	Legal & Professional	\$ 50,000	\$ 61,001	\$ 50,000	\$ 50,000	\$ 50,000
08-680-630005	Audit Expense	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
08-680-630016	Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	<b>\$ 56,000</b>	<b>\$ 61,001</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>
	<b>Miscellaneous</b>					
08-680-635001	Miscellaneous Expense	\$ 30,000	\$ 441	\$ 30,000	\$ 30,000	\$ 30,000
	<b>Total Miscellaneous</b>	<b>\$ 30,000</b>	<b>\$ 441</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
	<b>Total WRA Admin Expenses</b>	<b>\$ 106,000</b>	<b>\$ 81,442</b>	<b>\$ 106,000</b>	<b>\$ 106,000</b>	<b>\$ 106,000</b>
	<b>Total WRA Expenses</b>	<b>\$ 291,049</b>	<b>\$ 198,519</b>	<b>\$ 209,325</b>	<b>\$ 259,128</b>	<b>\$ 263,989</b>
	<b>Net Total WRA</b>	<b>\$ 36,117</b>	<b>\$ 173,902</b>	<b>\$ 127,630</b>	<b>\$ 81,146</b>	<b>\$ 76,286</b>

## DEBT SERVICE FUND

Debt Service revenue is allocating a portion of the city's assessed *ad valorem* tax, along with transfers from the Water and Hawks Creek Golf Club enterprise funds. The Debt Service fund makes the annual payment for city-issued debt.

Debt Service expense includes principal and interest payments for city-issued debt. This includes certificate of obligation and general obligation refunding bonds. In fiscal year 2022 the city refunded the 2013 certificate of obligation and saved the taxpayers approximately \$30,000 annually. The city continues to contemplate issuing additional debt in future years to fund drainage infrastructure and street improvements.

### Debt Service Fund Overview

	Budget	FYTD	Proposed	Proposed	Proposed	Proposed	Proposed
	2023	2023	2024	2025	2026	2027	2028
<b>Debt Service Revenue</b>							
Interest Revenue	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem Tax	\$ 760,000	\$ 760,000	\$ 774,568	\$ 786,771	\$ 798,585	\$ 805,010	\$ 821,120
Misc	\$ 135,097	\$ 135,097	\$ 135,097	\$ 135,293	\$ 135,357	\$ 135,289	\$ 135,087
<b>Total Revenue</b>	<b>\$ 896,097</b>	<b>\$ 895,097</b>	<b>\$ 909,665</b>	<b>\$ 922,064</b>	<b>\$ 933,942</b>	<b>\$ 940,299</b>	<b>\$ 956,207</b>
<b>Debt Service Expenses</b>							
Debt Service	\$ 895,635	\$ 123,068	\$ 896,136	\$ 897,542	\$ 898,170	\$ 893,020	\$ 897,240
<b>Total Expenses</b>	<b>\$ 895,635</b>	<b>\$ 123,068</b>	<b>\$ 896,136</b>	<b>\$ 897,542</b>	<b>\$ 898,170</b>	<b>\$ 893,020</b>	<b>\$ 897,240</b>

### Goals and Objectives:

**Goal:** Maintain a fiscally conservative approach to financing the needs of the city

1. **Objective:** Maintain a low tax supported debt per capita
2. **Objective:** Maintain reserves to 40% of total yearly debt

### Performance Indicators:

Goal	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	Tax Supported Debt Per Capita	\$279	\$306	\$307	\$289	\$289
2	Reserves to Debt (EOY)	25%	44%	44%	43%	40%



Repayment schedule:

CITY OF WESTWORTH VILLAGE  
(Tarrant County, Texas)

Combined Debt Requirement Schedule (Tax Supported Debt)

March 15, 2023

Fisc Year Ending	2017 CO's		2019 GO Rtdg		2022 GO Rtdg		COMBINED TOTALS									
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	Fisc. Total	Golf Course	Utility Rev	Tax Supp			
9/30/2023	110,000	16,293	310,000	39,475	235,000	63,800	655,000	119,568	774,568	894,136	109,715	25,382	759,039			
9/30/2024	113,000	14,846	320,000	34,825	245,000	59,100	678,000	108,771	786,771	895,543	109,869	25,424	760,249			
9/30/2025	116,000	13,360	330,000	30,025	255,000	54,200	701,000	97,585	798,585	896,171	109,919	25,438	760,813			
9/30/2026	119,000	11,835	335,000	25,075	265,000	49,100	719,000	86,010	805,010	891,020	109,865	25,424	755,731			
9/30/2027	122,000	10,270	350,000	20,050	275,000	43,800	747,000	74,120	821,120	895,240	109,705	25,382	760,153			
9/30/2028	125,000	8,666	360,000	14,800	290,000	38,300	775,000	61,766	836,766	898,532	110,542	25,662	762,328			
9/30/2029	128,000	7,022	370,000	9,400	300,000	32,500	798,000	48,922	846,922	895,844	110,129	25,550	760,165			
9/30/2030	132,000	5,339	380,000	5,700	315,000	26,500	827,000	37,539	864,539	902,078	110,922	25,760	765,395			
9/30/2031	135,000	3,603			325,000	20,200	460,000	23,803	483,803	507,606	110,251	25,578	371,777			
9/30/2032	139,000	1,828			335,000	13,700	474,000	15,528	489,528	505,056	109,686	25,368	370,002			
9/30/2033					350,000	7,000	350,000	7,000	357,000	364,000	80,080	25,480	258,440			
	\$ 1,239,000	\$ 186,125	\$ 2,755,000	\$ 358,700	\$ 3,190,000	\$ 816,400	\$ 7,184,000	\$ 1,361,225	\$ 8,545,225	\$ 8,545,225	\$ 1,180,684	\$ 280,448	\$ 7,084,093			



The 2017 Certificates of Obligation are paid: 79% through *ad valorem* tax revenue and 21% through golf course revenue. The original issue was \$1,743,000, payable through the Bank of New York Mellon Trust Company, and callable beginning August 15, 2024.

The 2019 General Obligation Bonds are paid: 100% through *ad valorem* tax revenue. The original issue was \$3,625,000, payable through the Bank of New York Mellon Trust Company, and callable beginning August 15, 2028.

The 2022 General Obligation Bonds are paid: 78% through utility revenue and 22% through golf course revenue. The original issue was \$3,230,000, payable through the Bank of New York Mellon Trust Company, and callable beginning August 15, 2031.

## Debt Service Fund Detail

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
<b>Debt Service Revenue</b>						
	<b>Revenue</b>					
05-500-520003	Texpool Interest	\$ 1,000	\$ -	\$ -		
	<b>Total Revenue</b>	\$ 1,000	\$ -	\$ -		
	<b>Ad Valorem Tax</b>					
05-500-555000	Ad Valorem Tax transfer	\$ 760,000	\$ 760,000	\$ 774,568	\$ 786,771	\$ 798,585
	<b>Total Ad Valorem Tax</b>	\$ 760,000	\$ 760,000	\$ 774,568	\$ 786,771	\$ 798,585
	<b>Miscellaneous Revenue</b>					
05-500-565120	Water Fund Payments	\$ 25,382	\$ 25,382	\$ 25,382	\$ 25,424	\$ 25,438
05-500-565125	HCGC Payments	\$ 109,715	\$ 109,715	\$ 109,715	\$ 109,869	\$ 109,919
	<b>Total Miscellaneous Revenue</b>	\$ 135,097	\$ 135,097	\$ 135,097	\$ 135,293	\$ 135,357
<b>Total Debt Service Revenue</b>		\$ 896,097	\$ 895,097	\$ 909,665	\$ 922,064	\$ 933,942
<b>Debt Service Expenses</b>						
	<b>Debt Service</b>					
05-650-655001	Principal	\$ 774,568	\$ 16,293	\$ 774,568	\$ 786,771	\$ 798,585
05-650-655002	Interest	\$ 119,567	\$ 103,275	\$ 119,568	\$ 108,771	\$ 97,585
05-650-655003	Bank Fees	\$ 1,500	\$ 3,500	\$ 2,000	\$ 2,000	\$ 2,000
	<b>Total Debt Service</b>	\$ 895,635	\$ 123,068	\$ 896,136	\$ 897,542	\$ 898,170
<b>Total Debt Service Expenses</b>		\$ 895,635	\$ 123,068	\$ 896,136	\$ 897,542	\$ 898,170
<b>Net Total Debt Service</b>		\$ 462	\$ 772,029	\$ 13,529	\$ 24,522	\$ 35,772

# STREET FUND

Street Fund revenue is collected through a dedicated ¼ cent sales tax, which must be re-authorized by the city's citizens every four years. It is scheduled to expire on September 31, 2024. It will be placed on the May 2024 ballot for re-authorization by citizen vote.

Street Fund expenses are restricted to street repair and maintenance, traffic lights, signage, and appropriate employee salaries and benefits. The fund current covers public works employees' salaries and benefits, and the allowable expenses associated with city street repair and maintenance, traffic lights, and signage.

## Street Fund Overview

	Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>Street Fund Revenue</b>							
Revenue	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627
<b>Total Revenue</b>	<b>\$ 326,166</b>	<b>\$ 278,286</b>	<b>\$ 331,955</b>	<b>\$ 335,275</b>	<b>\$ 335,275</b>	<b>\$ 338,627</b>	<b>\$ 338,627</b>
<b>Street Fund Expense</b>							
Payroll	\$ 100,480	\$ 76,683	\$ 100,790	\$ 104,936	\$ 109,413	\$ 113,174	\$ 117,085
Supplies	\$ 2,500	\$ 2,646	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Equipment	\$ 5,000	\$ 7,083	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Misc	\$ 106,000	\$ 106,000	\$ 145,000	\$ 134,000	\$ 184,000	\$ 184,000	\$ 184,000
Vehicle Expense	\$ 8,000	\$ 1,521	\$ 8,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
<b>Total Expenses</b>	<b>\$ 221,980</b>	<b>\$ 193,932</b>	<b>\$ 261,290</b>	<b>\$ 259,436</b>	<b>\$ 313,913</b>	<b>\$ 317,674</b>	<b>\$ 321,585</b>

## Goals and Objectives:

**Goal:** Develop a crack sealing program throughout the city

1. **Objective:** Extend the longevity of city streets

**Goal:** Develop a street sign/light maintenance program

1. **Objective:** Maintain a quarterly inspection procedure

## Performance Indicators:

Goal	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	City street pothole/crack repairs	40	65	2	25	25
2	Street sign/light inspections	10	15	10	10	10

## Street Fund Details:

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
<b>Street Sales Tax Fund Revenue</b>						
<b>Revenue</b>						
06-500-520005	Street Maintenance Sales Tax	\$ 326,166	\$ 278,286	\$ 331,955	\$ 335,275	\$ 335,275
06-500-565001	Misc Revenue	\$ -	\$ -	\$ -		
	<b>Total Revenue</b>	<b>\$ 326,166</b>	<b>\$ 278,286</b>	<b>\$ 331,955</b>	<b>\$ 335,275</b>	<b>\$ 335,275</b>
<b>Total Street Fund Revenue</b>		<b>\$ 326,166</b>	<b>\$ 278,286</b>	<b>\$ 331,955</b>	<b>\$ 335,275</b>	<b>\$ 335,275</b>
<b>Street Sales Tax Fund Expenses</b>						
<b>Payroll</b>						
06-606-610001	Salaries	\$ 74,580	\$ 58,121	\$ 74,844	\$ 78,586	\$ 82,516
06-606-610002	TMRS Retirement	\$ 9,420	\$ 7,223	\$ 9,453	\$ 9,815	\$ 10,306
06-606-610003	Workers compensation	\$ 2,403	\$ -	\$ 2,411	\$ 2,411	\$ 2,411
06-606-610004	Unemployment Comp	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144
06-606-610005	Group Health Insurance	\$ 12,000	\$ 9,797	\$ 12,000	\$ 12,000	\$ 12,000
06-606-610006	Medicare	\$ 1,094	\$ 697	\$ 1,097	\$ 1,139	\$ 1,196
06-606-610008	Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -
06-606-610009	Cell Phone Allowance	\$ 840	\$ 700	\$ 840	\$ 840	\$ 840
	<b>Total Payroll</b>	<b>\$ 100,480</b>	<b>\$ 76,683</b>	<b>\$ 100,790</b>	<b>\$ 104,936</b>	<b>\$ 109,413</b>
<b>Supplies</b>						
06-606-615002	Supplies	\$ 2,500	\$ 2,646	\$ 2,500	\$ 2,500	\$ 2,500
	<b>Total Supplies</b>	<b>\$ 2,500</b>	<b>\$ 2,646</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
<b>Equipment</b>						
06-606-625026	Equipment Purchase	\$ 5,000	\$ 7,083	\$ 5,000	\$ 5,000	\$ 5,000
	<b>Total Equipment</b>	<b>\$ 5,000</b>	<b>\$ 7,083</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Miscellaneous</b>						
06-606-635012	Street Signs	\$ 15,000	\$ 8,004	\$ 25,000	\$ 12,000	\$ 12,000
06-606-635013	Street Maintenance	\$ 10,000	\$ 20,793	\$ 10,000	\$ 12,000	\$ 12,000
06-606-635014	Trnsf to Capital (Street)	\$ 71,000	\$ 71,000	\$ 100,000	\$ 100,000	\$ 150,000
06-606-635015	Admin Reimbursements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	<b>Total Miscellaneous</b>	<b>\$ 106,000</b>	<b>\$ 106,000</b>	<b>\$ 145,000</b>	<b>\$ 134,000</b>	<b>\$ 184,000</b>
<b>Vehicle Expense</b>						
06-606-640001	Gasoline/Maint	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
06-606-640002	Vehicle/Equip Maint	\$ 5,000	\$ 1,521	\$ 5,000	\$ 10,000	\$ 10,000
	<b>Total Vehicle Expense</b>	<b>\$ 8,000</b>	<b>\$ 1,521</b>	<b>\$ 8,000</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
<b>Total Street Fund Expenses</b>		<b>\$ 221,980</b>	<b>\$ 193,932</b>	<b>\$ 261,290</b>	<b>\$ 259,436</b>	<b>\$ 313,913</b>
<b>Net Total Street Fund</b>		<b>\$ 104,186</b>	<b>\$ 84,354</b>	<b>\$ 70,665</b>	<b>\$ 75,838</b>	<b>\$ 21,361</b>

# ENTERPRISE FUNDS

*An enterprise fund can be created when a public service generates enough revenues to pay for its current and ongoing cost. The public service becomes a “profit center”; the users fees are calculated to pay for the cost of the current service as well as plan for future maintenance and upgrades. Enterprise funds help maintain a lower ad valorem tax rate. Some general examples of enterprise funds include public utility services, parking garages, golf courses, stadiums, arenas, convention centers, as well as certain programs held at museums, libraries, and recreational facilities. It is important to note that an enterprise fund can be partially funded by other tax revenue sources or be fully self-sufficient. Westworth Village has two enterprise funds, Utilities and Hawks Creek golf course, both are budgeted to be self-sufficient. However, should unexpected expenses arise economic development reserve funds may be used.*

# WATER FUND

Water is funded through the sale of water, sewer fees, and sanitation fees. The city purchases water and sewer services from the City of Fort Worth, and charges rates to recover the full cost of both the fixed and variable costs associated with maintaining those infrastructures. This budget includes a seven percent water rate increase and a 12% sewer rate increase to cover the increase costs of those services. The city purchases sanitation (trash/recycling) services through a third-party contractor. Expenses include a debt service payment, four full-time employees, and all other costs associated with operating and maintaining city utility services. Payroll includes a five percent cost of living and merit adjustment, 12% TMRS rate, and \$1000/month city paid insurance benefit.

## Water Fund Overview

	Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<b>Water Fund Revenue</b>							
Additional Revenue	\$ 1,000	\$ 4,170	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Water Revenue	\$ 1,711,600	\$ 1,409,730	\$ 1,864,860	\$ 2,016,328	\$ 2,023,856	\$ 2,190,338	\$ 2,180,481
<b>Total Revenue</b>	<b>\$ 1,712,600</b>	<b>\$ 1,413,900</b>	<b>\$ 1,866,860</b>	<b>\$ 2,018,328</b>	<b>\$ 2,025,856</b>	<b>\$ 2,192,338</b>	<b>\$ 2,182,481</b>
<b>Water Fund Expenses</b>							
<b>Water</b>							
Payroll	\$ 218,382	\$ 177,081	\$ 209,094	\$ 212,367	\$ 221,100	\$ 227,596	\$ 235,351
Supplies	\$ 63,000	\$ 42,479	\$ 68,000	\$ 73,000	\$ 78,500	\$ 81,525	\$ 84,701
Training	\$ 11,500	\$ 7,855	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Equipment	\$ 30,000	\$ 62,206	\$ 64,000	\$ 94,000	\$ 29,000	\$ 34,000	\$ 269,000
Professional Service	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Misc	\$ 987,351	\$ 988,186	\$ 1,114,956	\$ 1,201,874	\$ 1,203,129	\$ 1,298,708	\$ 1,297,944
Vehicle Expense	\$ 8,400	\$ 4,311	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Capital Expense	\$ 31,500	\$ 22,482	\$ 36,500	\$ 31,500	\$ 31,500	\$ 36,500	\$ 31,500
Debt Service	\$ 25,382	\$ 25,382	\$ 25,382	\$ 25,424	\$ 25,438	\$ 25,424	\$ 25,382
Information Tech	\$ 40,500	\$ 47,688	\$ 45,000	\$ 46,000	\$ 46,000	\$ 48,000	\$ 50,000
<b>Total Expenses</b>	<b>\$ 1,422,515</b>	<b>\$ 1,377,670</b>	<b>\$ 1,588,632</b>	<b>\$ 1,709,865</b>	<b>\$ 1,660,367</b>	<b>\$ 1,777,453</b>	<b>\$ 2,019,578</b>
<b>Storm Sewer Maintenance</b>							
Payroll	\$ 66,655	\$ 14,174	\$ 65,487	\$ 67,897	\$ 71,366	\$ 73,440	\$ 76,597
Equipment	\$ 16,000	\$ 3,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,500	\$ 10,500
Professional Services	\$ 25,000	\$ 52,509	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 35,000
Misc	\$ 18,200	\$ 18,200	\$ 18,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Vehicle Expense	\$ 3,500	\$ 1,596	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Capital Expense	\$ 65,000	\$ 21,500	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
<b>Total Expenses</b>	<b>\$ 194,355</b>	<b>\$ 110,979</b>	<b>\$ 272,187</b>	<b>\$ 276,397</b>	<b>\$ 279,866</b>	<b>\$ 282,440</b>	<b>\$ 295,597</b>

---

## Goals and Objectives:

**Goal:** Provide proactive customer service

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

**Goal:** Maintain the integrity of the city water supply system

1. **Objective:** Perform daily, weekly, monthly, and quarterly water sampling that meets or exceeds TCEQ minimum standards
2. **Objective:** Have an average annual water loss of less than ten percent

**Goal:** Reduction of biochemical oxygen demand and total suspended solids

1. **Objective:** Execute a monthly sanitary sewer cleaning program
2. **Objective:** Reduce city cost of sanitary sewer services from the City of Fort Worth

---

## Performance Indicators:

	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	Beacon leak alerts within 24 hours	100%	100%	100%	100%	100%
2	Water samples meet or exceed TCEQ standards	100%	100%	100%	100%	100%
3	Citywide water loss	9%	7%	5.00%	7.00%	8.00%
4	Linear feet of sewer cleaning	89,200	75,380	66,000	70,000	66,000
5	Yearly average BOD	338	266	299	290	290
5	Yearly average TSS	300	210	246	270	290

## Water Fund Detail

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
<b>Water Fund Revenue</b>						
<b>Additional Revenue</b>						
02-500-525011	Interest Earned	\$ 1,000	\$ 4,170	\$ 2,000	\$ 2,000	\$ 2,000
	<b>Total Additional Revenue</b>	<b>\$ 1,000</b>	<b>\$ 4,170</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Miscellaneous Revenue</b>						
02-500-565012	Miscellaneous Revenue	\$ 500	\$ 16,333	\$ 500	\$ 500	\$ 500
02-500-565038	Return Check Charge	\$ 100	\$ 30	\$ 100	\$ 100	\$ 100
02-500-565050	Water turn on Fees	\$ 4,500	\$ 4,825	\$ 4,500	\$ 4,500	\$ 4,500
02-500-565051	Late Fees	\$ 12,500	\$ 11,018	\$ 12,500	\$ 12,500	\$ 12,500
02-500-565052	Water/Sewer Setup Fees	\$ 48,000	\$ 30,467	\$ 48,000	\$ 48,000	\$ 48,000
02-500-565055	Water Revenue	\$ 711,000	\$ 576,513	\$ 746,550	\$ 821,205	\$ 821,205
02-500-565056	Sewer Revenue	\$ 605,000	\$ 480,831	\$ 695,750	\$ 765,325	\$ 765,325
02-500-565057	Sanitation Revenue	\$ 156,000	\$ 145,654	\$ 176,000	\$ 176,000	\$ 176,000
02-500-565059	Storm Sewer Fees	\$ 174,000	\$ 144,058	\$ 180,960	\$ 188,198	\$ 195,726
	<b>Total Miscellaneous Revenue</b>	<b>\$ 1,711,600</b>	<b>\$ 1,409,730</b>	<b>\$ 1,864,860</b>	<b>\$ 2,016,328</b>	<b>\$ 2,023,856</b>
	<b>Total Water Revenue</b>	<b>\$ 1,712,600</b>	<b>\$ 1,413,900</b>	<b>\$ 1,866,860</b>	<b>\$ 2,018,328</b>	<b>\$ 2,025,856</b>
<b>Water Fund Expenses</b>						
<b>Water Fund</b>						
<b>Payroll</b>						
02-620-610001	Salaries	\$ 142,224	\$ 114,850	\$ 134,133	\$ 135,738	\$ 142,524
02-620-610002	TMRS Retirement	\$ 18,481	\$ 16,273	\$ 17,462	\$ 18,957	\$ 19,805
02-620-610003	Workers compensation	\$ 3,174	\$ 3,000	\$ 2,999	\$ 2,999	\$ 2,999
02-620-610004	Unemployment Comp	\$ 432	\$ 643	\$ 432	\$ 432	\$ 432
02-620-610005	Group Health Insurance	\$ 36,000	\$ 27,516	\$ 36,000	\$ 36,000	\$ 37,000
02-620-610006	Medicare	\$ 2,146	\$ 1,771	\$ 2,027	\$ 2,201	\$ 2,299
02-620-610007	FICA Social Security	\$ -	\$ -	\$ -	\$ -	\$ -
02-620-610008	Overtime Pay	\$ 4,905	\$ 12,259	\$ 4,835	\$ 4,835	\$ 4,835
02-620-610009	Cell Phone Allowance	\$ 840	\$ 770	\$ 840	\$ 840	\$ 840
02-620-610012	Contract Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
02-620-610013	Holiday Pay	\$ 180	\$ -	\$ 366	\$ 366	\$ 366
	<b>Total Payroll</b>	<b>\$ 218,382</b>	<b>\$ 177,081</b>	<b>\$ 209,094</b>	<b>\$ 212,367</b>	<b>\$ 221,100</b>
<b>Supplies</b>						
02-620-615001	Office Supplies	\$ 5,000	\$ 2,908	\$ 5,000	\$ 5,000	\$ 5,000
02-620-615002	Supplies	\$ 45,000	\$ 31,140	\$ 50,000	\$ 55,000	\$ 60,500
02-620-615003	Printing	\$ 1,000	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000
02-620-615004	Postage	\$ 4,300	\$ 3,617	\$ 4,300	\$ 4,300	\$ 4,300
02-620-615005	Electric	\$ 3,000	\$ 1,705	\$ 3,000	\$ 3,000	\$ 3,000
02-620-615006	Water	\$ 700	\$ -	\$ 700	\$ 700	\$ 700
02-620-615009	Cable/Internet	\$ 3,000	\$ 1,801	\$ 3,000	\$ 3,000	\$ 3,000
02-620-640000	Gas	\$ 1,000	\$ 958	\$ 1,000	\$ 1,000	\$ 1,000
	<b>Total Supplies</b>	<b>\$ 63,000</b>	<b>\$ 42,479</b>	<b>\$ 68,000</b>	<b>\$ 73,000</b>	<b>\$ 78,500</b>
<b>Training</b>						
02-620-620001	Training	\$ 8,000	\$ 4,278	\$ 8,000	\$ 8,000	\$ 8,000
02-620-620002	Dues & Memberships	\$ 3,500	\$ 3,576	\$ 4,000	\$ 4,000	\$ 4,000
	<b>Total Training</b>	<b>\$ 11,500</b>	<b>\$ 7,855</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>



ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
	<b>Equipment</b>				replacing 11yo truck	
02-620-625001	Equipment/Rental	\$ 10,000	\$ 56,540	\$ 10,000	\$ 75,000	\$ 10,000
02-620-625004	Equipment Maintenance	\$ 5,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
02-620-625014	Building Maintenance	\$ 5,000	\$ 5,666	\$ 40,000	\$ 5,000	\$ 5,000
02-620-625021	Contingency Fund	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
	<b>Total Equipment</b>	<b>\$ 30,000</b>	<b>\$ 62,206</b>	<b>\$ 64,000</b>	<b>\$ 94,000</b>	<b>\$ 29,000</b>
	<b>Professional Services</b>					
02-620-630005	Audit Expense	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
	<b>Total Professional Services</b>	<b>\$ 6,500</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>
	<b>Miscellaneous</b>					
02-620-635001	Miscellaneous Expense	\$ 13,000	\$ 19,689	\$ 13,000	\$ 13,000	\$ 13,000
02-620-635008	Uniform Expense	\$ 8,000	\$ 6,278	\$ 8,000	\$ 8,000	\$ 8,000
02-620-635015	Admin Reimbursement to GF	\$ 130,401	\$ 130,401	\$ 140,015	\$ 151,375	\$ 151,939
02-620-635108	Franchise Expense	\$ 70,950	\$ 76,658	\$ 79,342	\$ 85,779	\$ 86,099
02-620-635121	Sanitation Payments	\$ 132,000	\$ 108,554	\$ 175,000	\$ 175,000	\$ 175,000
02-620-635125	Sewer Payments	\$ 324,000	\$ 414,417	\$ 372,600	\$ 409,860	\$ 409,860
02-620-635126	Water Purchases	\$ 300,000	\$ 226,778	\$ 315,000	\$ 346,500	\$ 346,500
02-620-635127	Water Sample Testing	\$ 9,000	\$ 5,412	\$ 12,000	\$ 12,360	\$ 12,731
	<b>Total Miscellaneous</b>	<b>\$ 987,351</b>	<b>\$ 988,186</b>	<b>\$ 1,114,956</b>	<b>\$ 1,201,874</b>	<b>\$ 1,203,129</b>
	<b>Vehicle Expense</b>					
02-620-640001	Gasoline	\$ 5,400	\$ 3,181	\$ 4,200	\$ 4,200	\$ 4,200
02-620-640002	Vehicle/Equip Maint	\$ 3,000	\$ 1,130	\$ 3,000	\$ 3,000	\$ 3,000
	<b>Total Vehicle Expense</b>	<b>\$ 8,400</b>	<b>\$ 4,311</b>	<b>\$ 7,200</b>	<b>\$ 7,200</b>	<b>\$ 7,200</b>
	<b>Capital Expense</b>					
02-620-650000	Capital Outlay	\$ 30,000	\$ 20,394	\$ 35,000	\$ 30,000	\$ 30,000
02-620-650003	Equipment Rental	\$ 1,500	\$ 2,088	\$ 1,500	\$ 1,500	\$ 1,500
	<b>Total Capital Expense</b>	<b>\$ 31,500</b>	<b>\$ 22,482</b>	<b>\$ 36,500</b>	<b>\$ 31,500</b>	<b>\$ 31,500</b>
	<b>Debt Service</b>					
02-620-655021	Bond Payments	\$ 25,382	\$ 25,382	\$ 25,382	\$ 25,424	\$ 25,438
	<b>Total Debt Service</b>	<b>\$ 25,382</b>	<b>\$ 25,382</b>	<b>\$ 25,382</b>	<b>\$ 25,424</b>	<b>\$ 25,438</b>
	<b>Information Technology</b>					
02-620-660004	Third Party Provider	\$ 15,000	\$ 12,808	\$ 15,000	\$ 16,000	\$ 16,000
02-620-660005	Maintenance Contracts	\$ 20,000	\$ 13,769	\$ 20,000	\$ 20,000	\$ 20,000
02-620-660006	Equip/Software Purchase Maint	\$ 5,500	\$ 21,110	\$ 10,000	\$ 10,000	\$ 10,000
	<b>Total Information Technology</b>	<b>\$ 40,500</b>	<b>\$ 47,688</b>	<b>\$ 45,000</b>	<b>\$ 46,000</b>	<b>\$ 46,000</b>
	<b>Total Water Fund Expenses</b>	<b>\$ 1,422,515</b>	<b>\$ 1,377,670</b>	<b>\$ 1,588,632</b>	<b>\$ 1,709,865</b>	<b>\$ 1,660,367</b>

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
<b>Storm Sewer Maintenance</b>						
<b>Payroll</b>						
02-621-610001	Salaries	\$ 42,457	\$ 9,145	\$ 41,278	\$ 43,341	\$ 45,509
02-621-610002	TMRS Retirement	\$ 5,770	\$ 1,148	\$ 5,644	\$ 5,954	\$ 6,224
02-621-610003	Workers' Compensation	\$ 1,474	\$ 1,000	\$ 1,441	\$ 1,441	\$ 1,441
02-621-610004	Unemployment Comp	\$ -	\$ -	\$ 144	\$ 144	\$ 144
02-621-610005	Group Health Insurance	\$ 12,000	\$ 2,078	\$ 12,000	\$ 12,000	\$ 13,000
02-621-610006	Medicare	\$ 670	\$ 136	\$ 655	\$ 691	\$ 723
02-621-610007	FICA Social Security	\$ 144	\$ -	\$ -	\$ -	\$ -
02-621-610008	Overtime Pay	\$ 3,321	\$ 598	\$ 3,487	\$ 3,487	\$ 3,487
02-621-610009	Cell Phone Allowance	\$ 420	\$ 70	\$ 420	\$ 420	\$ 420
02-620-610013	Holiday Pay	\$ 399	\$ -	\$ 418	\$ 418	\$ 418
	<b>Total Payroll</b>	<b>\$ 66,655</b>	<b>\$ 14,174</b>	<b>\$ 65,487</b>	<b>\$ 67,897</b>	<b>\$ 71,366</b>
<b>Equipment</b>						
02-621-625001	Equipment	\$ 10,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
02-621-625006	Maintenance Contracts	\$ 6,000	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
	<b>Total Equipment</b>	<b>\$ 16,000</b>	<b>\$ 3,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Professional Services</b>						
02-621-630001	Engineering Fees	\$ 25,000	\$ 52,509	\$ 25,000	\$ 25,000	\$ 25,000
	<b>Total Professional Services</b>	<b>\$ 25,000</b>	<b>\$ 52,509</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>Miscellaneous</b>						
02-621-635015	Admin Reimbursements	\$ 18,200	\$ 18,200	\$ 18,200	\$ 20,000	\$ 20,000
	<b>Total Miscellaneous</b>	<b>\$ 18,200</b>	<b>\$ 18,200</b>	<b>\$ 18,200</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>Vehicle Expense</b>						
02-621-640001	Gasoline	\$ 1,000	\$ 1,570	\$ 1,000	\$ 1,000	\$ 1,000
02-621-640002	Vehicle/Equip Maint	\$ 2,500	\$ 26	\$ 2,500	\$ 2,500	\$ 2,500
	<b>Total Vehicle Expense</b>	<b>\$ 3,500</b>	<b>\$ 1,596</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>
<b>Capital Expense</b>						
02-621-650013	Capital Improvements	\$ 65,000	\$ 21,500	\$ 150,000	\$ 150,000	\$ 150,000
	<b>Total Capital Expense</b>	<b>\$ 65,000</b>	<b>\$ 21,500</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Total Storm Sewer Expenses</b>		<b>\$ 194,355</b>	<b>\$ 110,979</b>	<b>\$ 272,187</b>	<b>\$ 276,397</b>	<b>\$ 279,866</b>
<b>Net Total Water/Sewer</b>		<b>\$ 95,730</b>	<b>\$ (74,749)</b>	<b>\$ 6,040</b>	<b>\$ 32,067</b>	<b>\$ 85,623</b>

## HAWKS CREEK GOLF CLUB FUND

Hawks Creek Golf Club is funded through golf course sales (pro shop, grill, and driving range), including green fees, merchandise, range use, and grill/bar sales. Expenses are broken down into three areas: food and beverage, pro shop, and maintenance. Food and beverage expenses include salary and benefits for two full-time and three part-time employees, as well as all fixed and variable cost associated with operating and maintaining a bar and grill. Pro shop expenses include salary and benefits for four full-time and five part-time employees, as well as all fixed and variable costs associated with operating and maintaining a golf clubhouse, including utilities, supplies, merchandise, cart lease, IT, and administration. Maintenance expenses include salaries and benefits for eight full-time employees and one seasonal employee, and all other cost associated with grounds maintenance on over 100 acres of manicured turf, including fertilizer, chemicals, water, utilities, equipment leases and maintenance, fuel, and debt service payment. Payroll includes a five percent cost of living adjustment, 12% TMRS rate, and \$1000/month city paid insurance benefit.

### Hawks Creek Golf Course Fund Overview

	Budget	FYTD	Proposed	Proposed	Proposed	Proposed	Proposed
	2023	2023	2024	2025	2026	2027	2028
<b>HCGC Revenue</b>							
Additional Revenue	\$ 39,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 1,945,100	\$ 1,743,232	\$ 2,125,100	\$ 2,125,100	\$ 1,705,100	\$ 1,469,500	\$ 1,709,500
<b>Total Revenue</b>	<b>\$ 1,984,461</b>	<b>\$ 1,743,232</b>	<b>\$ 2,125,100</b>	<b>\$ 2,125,100</b>	<b>\$ 1,705,100</b>	<b>\$ 1,469,500</b>	<b>\$ 1,709,500</b>
<b>HCGC Fund Expense</b>							
Food and Beverage	\$ 288,160	\$ 301,870	\$ 259,776	\$ 260,745	\$ 265,298	\$ 3,000	\$ 3,000
Pro Shop	\$ 660,345	\$ 561,628	\$ 662,206	\$ 669,256	\$ 678,605	\$ 646,630	\$ 674,180
Maintenance	\$ 1,013,755	\$ 782,643	\$ 1,022,101	\$ 1,045,226	\$ 1,066,969	\$ 1,082,137	\$ 1,100,928
<b>Total Expenses</b>	<b>\$ 1,962,260</b>	<b>\$ 1,646,141</b>	<b>\$ 1,944,083</b>	<b>\$ 1,975,227</b>	<b>\$ 2,010,871</b>	<b>\$ 1,731,767</b>	<b>\$ 1,778,107</b>

### Goals and Objectives:

**Goal:** Increase total green fee revenue

1. **Objective:** Attract more tournaments in slower times of the year

**Goal:** Increase merchandise sales

1. **Objective:** Utilize social media and emails to promote the golf shop

**Goal:** Implement a site-specific Water-Use Efficiency/Conservation Best Management Practices Plan

1. **Objective:** Site assessment, data collection, and water audit of the golf course

**Goal:** Increase Westworth Village resident traffic to utilize the clubhouse for daily & special event use

1. **Objective:** Send out monthly specials specific to Westworth Village residents offering discounts

### Performance Indicators:

	Indicator	FY 2020	FY 2021	FY 2022	FY 2023 Projected	FY 2024 Target
1	Number of Tournaments	31	56	50	25	30
1	Green fee Revenue	\$1,164,714	\$1,258,000	\$1,326,000	\$1,468,374	\$1,620,000
2	Merchandise Sales Margins	21%	21%	30%	35%	35%
3	BMP Plan Implementation	0%	0%	50%	75%	100%
4	Number of redeemed monthly specials	15	26	18	21	50

## Hawks Creek Golf Course Fund Details

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
<b>Hawks Creek Golf Course (HCGC) Fund Revenue</b>						
						FW Construction
	<b>Miscellaneous Revenue</b>					
09-500-565001	Miscellaneous Revenue	\$ 1,000	\$ 2,022	\$ 1,000	\$ 1,000	\$ 1,000
09-500-565060	Green Fees	\$ 1,440,000	\$ 1,268,374	\$ 1,620,000	\$ 1,620,000	\$ 1,200,000
09-500-565065	Food	\$ 69,000	\$ 51,614	\$ 69,000	\$ 69,000	\$ 69,000
09-500-565066	Wine	\$ 100	\$ 236	\$ 100	\$ 100	\$ 100
09-500-565067	Liquor	\$ 29,500	\$ 44,514	\$ 29,500	\$ 29,500	\$ 29,500
09-500-565068	Beer	\$ 90,500	\$ 104,256	\$ 90,500	\$ 90,500	\$ 90,500
09-500-565069	Beverage	\$ 34,000	\$ 30,854	\$ 34,000	\$ 34,000	\$ 34,000
09-500-565070	Tips Earned	\$ 12,500	\$ 25,823	\$ 12,500	\$ 12,500	\$ 12,500
09-500-565075	Cart Rental	\$ 42,000	\$ 12,667	\$ 42,000	\$ 42,000	\$ 42,000
09-500-565076	Contract Lessons	\$ 5,000	\$ 4,414	\$ 5,000	\$ 5,000	\$ 5,000
09-500-565077	Club Rental	\$ 5,000	\$ 3,972	\$ 5,000	\$ 5,000	\$ 5,000
09-500-565078	Gratuity/lessons	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
09-500-565079	Range Balls	\$ 92,000	\$ 77,057	\$ 92,000	\$ 92,000	\$ 92,000
09-500-565080	Merchandise	\$ 120,000	\$ 115,295	\$ 120,000	\$ 120,000	\$ 120,000
09-500-565081	Handicap & Association	\$ 3,500	\$ 2,135	\$ 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	\$ -	\$ -			
	<b>Total Miscellaneous Revenue</b>	<b>\$ 1,945,100</b>	<b>\$ 1,743,232</b>	<b>\$ 2,125,100</b>	<b>\$ 2,125,100</b>	<b>\$ 1,705,100</b>
<b>Total HCGC Revenue</b>		<b>\$ 1,984,461</b>	<b>\$ 1,743,232</b>	<b>\$ 2,125,100</b>	<b>\$ 2,125,100</b>	<b>\$ 1,705,100</b>
<b>Hawks Creek Golf Course (HCGC) Fund Expenses</b>						
<b>Food &amp; Beverage Expenses</b>						
	<b>Payroll</b>					
09-670-610001	Salaries	\$ 75,642	\$ 66,490	\$ 67,743	\$ 71,130	\$ 74,687
09-670-610002	TMRS Retirement	\$ 7,956	\$ 7,960	\$ 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	\$ 892	\$ 559	\$ 559	\$ 559
09-670-610005	Group Health Insurance	\$ 24,000	\$ 16,854	\$ 24,000	\$ 24,000	\$ 26,000
09-670-610006	Medicare	\$ 1,170	\$ 1,393	\$ 1,046	\$ 1,276	\$ 1,328
09-670-610007	FICA Social Security	\$ 1,052	\$ 2,152	\$ 1,052	\$ -	\$ -
09-670-610009	Cell Phone Allowance	\$ 420	\$ 350	\$ 420	\$ 420	\$ 420
09-670-610030	Tips Earned	\$ 12,500	\$ 29,174	\$ 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
	<b>Total Payroll</b>	<b>\$ 130,478</b>	<b>\$ 127,018</b>	<b>\$ 120,500</b>	<b>\$ 127,169</b>	<b>\$ 133,221</b>
	<b>Supplies</b>					
09-670-615002	Supplies	\$ 7,000	\$ 10,039	\$ 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	\$ 35,082	\$ 37,000	\$ 37,000	\$ 37,000
09-670-615024	Beverages	\$ 18,000	\$ 13,797	\$ 18,000	\$ 18,000	\$ 18,000
09-670-615025	Food	\$ 43,000	\$ 25,051	\$ 43,000	\$ 43,000	\$ 43,000
09-670-615026	Liquor	\$ 9,000	\$ 13,822	\$ 9,000	\$ 9,000	\$ 9,000
	<b>Total Supplies</b>	<b>\$ 114,650</b>	<b>\$ 97,926</b>	<b>\$ 114,650</b>	<b>\$ 114,650</b>	<b>\$ 114,650</b>
	<b>Equipment</b>					
09-670-625000	New Equipment	\$ 5,000	\$ 4,972	\$ 5,000	\$ -	\$ -
09-670-625003	Equipment Lease	\$ 3,800	\$ 47,900	\$ 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	\$ -
	<b>Total Equipment</b>	<b>\$ 11,000</b>	<b>\$ 55,889</b>	<b>\$ 11,000</b>	<b>\$ 5,300</b>	<b>\$ 4,800</b>

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
	<b>Miscellaneous</b>					
09-670-635001	Miscellaneous Expense	\$ 500	\$ 1,184	\$ 500	\$ 500	\$ 500
09-670-635023	Sales & Use Tax	\$ 8,498	\$ 9,650	\$ -	\$ -	\$ -
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	\$ 1,189	\$ 1,080	\$ 1,080	\$ 1,080
09-670-635040	Licenses & Permits	\$ 4,000	\$ 4,114	\$ 4,000	\$ 4,000	\$ 3,000
	<b>Total Miscellaneous</b>	\$ 32,032	\$ 21,036	\$ 13,627	\$ 13,627	\$ 12,627
	<b>Total Food &amp; Beverages Expenses</b>	\$ 288,160	\$ 301,870	\$ 259,776	\$ 260,745	\$ 265,298
	<b>Pro Shop Expenses</b>					
	<b>Payroll</b>					
09-671-610001	Salaries	\$ 236,593	\$ 144,678	\$ 238,181	\$ 250,090	\$ 262,595
09-671-610002	TMRS Retirement	\$ 22,836	\$ 18,160	\$ 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	\$ 656	\$ 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	\$ 2,143	\$ 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	\$ 665	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Payroll</b>	\$ 311,690	\$ 176,291	\$ 313,551	\$ 331,056	\$ 345,304
	<b>Supplies</b>					
09-671-615002	Supplies	\$ 6,000	\$ 3,218	\$ 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	\$ 55,040	\$ 54,000	\$ 54,000	\$ 54,000
09-671-615006	Water	\$ 6,000	\$ 9,083	\$ 12,000	\$ 12,000	\$ 12,000
09-671-615007	Natural Gas	\$ 3,100	\$ 2,658	\$ 3,100	\$ 3,100	\$ 3,100
09-671-615008	Telephone & Cable	\$ 9,000	\$ 5,287	\$ 9,000	\$ 9,000	\$ 9,000
09-671-615020	Tournament Supplies	\$ 200	\$ 489	\$ 200	\$ 200	\$ 200
09-671-615030	Merchandise	\$ 90,000	\$ 117,410	\$ 90,000	\$ 90,000	\$ 90,000
	<b>Total Supplies</b>	\$ 135,300	\$ 194,236	\$ 175,300	\$ 175,300	\$ 175,300
	<b>Training</b>					
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
	<b>Total Supplies</b>	\$ 6,500	\$ 5,509	\$ 6,500	\$ 6,500	\$ 6,500
	<b>Equipment</b>					
09-671-625000	New Equipment	\$ 1,500	\$ 555	\$ 1,500	\$ 500	\$ 500
09-671-625004	Carts Repair & Maint	\$ 5,000	\$ 3,597	\$ 5,000	\$ 5,000	\$ 5,000
09-671-625014	Building Maintenance	\$ 15,000	\$ 73,607	\$ 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	\$ 39,782	\$ 53,600	\$ 60,000	\$ 60,000
	<b>Total Equipment</b>	\$ 81,600	\$ 125,055	\$ 81,600	\$ 77,000	\$ 72,000
	<b>Professional Services</b>					
09-671-630015	Administrative Services	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	<b>Total Professional Services</b>	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

ACCT		Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
	<b>Miscellaneous</b>					
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	\$ 3,917	\$ 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
	<b>Total Miscellaneous</b>	<b>\$ 63,455</b>	<b>\$ 10,885</b>	<b>\$ 36,455</b>	<b>\$ 30,500</b>	<b>\$ 30,500</b>
	<b>Insurance</b>					
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
	<b>Total Insurance</b>	<b>\$ 13,800</b>	<b>\$ 16,983</b>	<b>\$ 13,800</b>	<b>\$ 13,800</b>	<b>\$ 13,800</b>
	<b>Capital Expense</b>					
09-671-650010	Capital Improvements	\$ 5,000	\$ -	\$ -	\$ -	\$ -
09-671-650011	Capital Repair	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -
	<b>Total Capital Expense</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Information Tech</b>					
09-671-660004	Third Party Provider	\$ 10,000	\$ 9,837	\$ 10,000	\$ 10,100	\$ 10,201
09-671-660006	Equip/Software Purch/Maint	\$ 8,000	\$ 2,832	\$ 5,000	\$ 5,000	\$ 5,000
	<b>Total Information Tech</b>	<b>\$ 18,000</b>	<b>\$ 12,669</b>	<b>\$ 15,000</b>	<b>\$ 15,100</b>	<b>\$ 15,201</b>
	<b>Total Pro Shop/Carts Expenses</b>	<b>\$ 660,345</b>	<b>\$ 561,628</b>	<b>\$ 662,206</b>	<b>\$ 669,256</b>	<b>\$ 678,605</b>
	<b>Golf Maintenance Expenses</b>					
	<b>Payroll</b>					
09-672-610001	Salaries	\$ 346,972	\$ 315,843	\$ 362,647	\$ 380,779	\$ 399,818
09-672-610002	TMRS Retirement	\$ 44,140	\$ 34,422	\$ 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	\$ 1,960	\$ 1,296	\$ 1,296	\$ 1,296
09-672-610005	Group Health Insurance	\$ 96,000	\$ 62,065	\$ 96,000	\$ 96,000	\$ 96,000
09-672-610006	Medicare	\$ 5,310	\$ 4,688	\$ 5,536	\$ 5,722	\$ 5,998
09-672-610007	FICA Social Security	\$ 795	\$ 3,319	\$ 795	\$ -	\$ -
09-672-610008	Overtime Pay	\$ 8,689	\$ 8,227	\$ 8,748	\$ 8,748	\$ 8,748
09-672-610009	Cell Phone Allowance	\$ 1,680	\$ 1,155	\$ 1,260	\$ 1,260	\$ 1,260
09-672-610011	Certification Pay	\$ 300	\$ 242	\$ 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
	<b>Total Payroll</b>	<b>\$ 528,990</b>	<b>\$ 458,468</b>	<b>\$ 547,136</b>	<b>\$ 567,107</b>	<b>\$ 588,800</b>
	<b>Supplies</b>					
09-672-615002	Supplies	\$ 5,000	\$ 12,137	\$ 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	\$ 1,477	\$ 4,000	\$ 4,000	\$ 4,000
09-672-615026	Trinity Water	\$ 30,000	\$ 18,572	\$ 30,000	\$ 30,000	\$ 30,000
09-672-615027	Golf Course	\$ 6,000	\$ 43,678	\$ 6,000	\$ 6,000	\$ 6,000
09-672-615028	Irrigation	\$ 9,000	\$ 25,307	\$ 9,000	\$ 9,000	\$ 9,000
09-672-615040	Chemicals	\$ 80,000	\$ 129,087	\$ 80,000	\$ 80,000	\$ 80,000
09-672-615041	Sand	\$ 10,000	\$ 4,750	\$ 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	\$ 1,620	\$ 600	\$ 600	\$ 600
	<b>Total Supplies</b>	<b>\$ 196,600</b>	<b>\$ 237,755</b>	<b>\$ 196,600</b>	<b>\$ 199,600</b>	<b>\$ 199,600</b>
	<b>Training</b>					
09-672-620001	Training	\$ 2,000	\$ 50	\$ 1,000	\$ 1,000	\$ 1,000
09-672-620002	Dues & Memberships	\$ 2,000	\$ 800	\$ 2,000	\$ 2,000	\$ 2,000
	<b>Total Training</b>	<b>\$ 4,000</b>	<b>\$ 850</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>

ACCT	Budget 2023	FYTD 2023	Proposed 2024	Proposed 2025	Proposed 2026
<b>Equipment</b>					
09-672-625001					
09-672-625002	\$ 10,000	\$ 13,612	\$ 10,000	\$ 10,000	\$ 10,000
09-672-625003	\$ 80,900	\$ 2,999	\$ 80,900	\$ 80,900	\$ 80,900
09-672-625004	\$ 7,000	\$ 1,994	\$ 7,000	\$ 7,000	\$ 7,000
09-672-625007	\$ 1,500	\$ 8,159	\$ 1,000	\$ 1,000	\$ 1,000
09-672-625021	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
<b>Total Equipment</b>	<b>\$ 99,900</b>	<b>\$ 26,764</b>	<b>\$ 99,400</b>	<b>\$ 99,400</b>	<b>\$ 99,400</b>
<b>Miscellaneous</b>					
09-672-635001	\$ 1,500	\$ 267	\$ 1,000	\$ 1,000	\$ 1,000
09-672-635008	\$ 6,000	\$ 7,122	\$ 6,000	\$ 6,000	\$ 6,000
09-672-635040	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
<b>Total Miscellaneous</b>	<b>\$ 11,500</b>	<b>\$ 7,389</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>
<b>Vehicle Expense</b>					
09-672-640001	\$ 35,100	\$ 29,563	\$ 27,300	\$ 27,300	\$ 27,300
09-672-640002	\$ 750	\$ -	\$ 750	\$ 750	\$ 750
<b>Total Vehicle Expense</b>	<b>\$ 35,850</b>	<b>\$ 29,563</b>	<b>\$ 28,050</b>	<b>\$ 28,050</b>	<b>\$ 28,050</b>
<b>Insurance</b>					
09-672-645005	\$ 6,700	\$ 4,272	\$ 6,700	\$ 6,700	\$ 6,700
09-672-645010	\$ 5,600	\$ 9,367	\$ 5,600	\$ 5,600	\$ 5,600
<b>Total Insurance</b>	<b>\$ 12,300</b>	<b>\$ 13,639</b>	<b>\$ 12,300</b>	<b>\$ 12,300</b>	<b>\$ 12,300</b>
<b>Capital Expense</b>					
09-672-650003	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
09-672-650010	\$ 5,000	\$ 1,920	\$ 5,000	\$ 5,000	\$ 5,000
09-672-650011	\$ 5,000	\$ 3,075	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Capital Expense</b>	<b>\$ 12,000</b>	<b>\$ 4,995</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
<b>Debt Service</b>					
09-672-655023	\$ 109,715	\$ 109,715	\$ 109,715	\$ 109,869	\$ 109,919
<b>Total Debt Service</b>	<b>\$ 109,715</b>	<b>\$ 109,715</b>	<b>\$ 109,715</b>	<b>\$ 109,869</b>	<b>\$ 109,919</b>
<b>Information Technology</b>					
09-672-660004	\$ 2,100	\$ 3,221	\$ 2,100	\$ 2,100	\$ 2,100
09-672-660006	\$ 800	\$ -	\$ 800	\$ 800	\$ 800
<b>Total Information Technology</b>	<b>\$ 2,900</b>	<b>\$ 3,221</b>	<b>\$ 2,900</b>	<b>\$ 2,900</b>	<b>\$ 2,900</b>
<b>Total Golf Maintenance Expenses</b>	<b>\$ 1,013,755</b>	<b>\$ 892,358</b>	<b>\$ 1,022,101</b>	<b>\$ 1,045,226</b>	<b>\$ 1,066,969</b>
<b>TOTAL EXPENSE FOR HCGC</b>	<b>\$ 1,962,260</b>	<b>\$ 1,755,856</b>	<b>\$ 1,944,083</b>	<b>\$ 1,975,227</b>	<b>\$ 2,010,871</b>
<b>Net Total</b>	<b>\$ 22,201</b>	<b>\$ (12,624)</b>	<b>\$ 181,017</b>	<b>\$ 149,873</b>	<b>\$ (305,771)</b>







**AN ORDINANCE OF THE CITY OF WESTWORTH VILLAGE, TEXAS AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF WESTWORTH VILLAGE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 AT THE RATE OF \$0.4750 PER ONE HUNDRED DOLLARS (\$100.00), AND FOR DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR PLACE OF PAYMENT; PROVIDING FOR APPROVAL OF THE TAX ROLLS PRESENTED TO THE CITY COUNCIL; PROVIDING FOR REPEALING, SAVINGS, AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the City Council hereby finds that the tax for the fiscal year beginning October 1, 2023 and ending September 30, 2024, levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

**WHEREAS,** the City Council approved on September 19, 2023, a separate budget ordinance for the fiscal year beginning October 1, 2023, and the 2024 Appraisal Roll of the City of Westworth Village as approved by the Tarrant County Appraisal District; and

**WHEREAS,** pursuant to Section 26.05 of the Texas Tax Code, the City Council held public hearings concerning the proposed tax rate on September 12, 2023, and on September 19, 2023, and all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time; and

**WHEREAS,** the City Council has approved separately each of the two components of the tax rate set forth.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WESTWORTH VILLAGE, TEXAS THAT:**

**Section 1:** The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

**Section 2:** There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2023, and ending September 30, 2024, and for each fiscal year thereafter until it be otherwise provided and ordained, on all taxable property, real, personal, and mixed, situated within the corporate limits of the City of Westworth Village, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of \$0.4750 on each One Hundred Dollars (\$100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

- (a) For the purpose of defraying the current maintenance and operation expenses of the City (General Fund): \$0.339549 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- (b) For the purposed of creating a Debt Service Fund to pay the interest and principal on all outstanding indebtedness which shall be applied to the payment of such interest and maturities of all outstanding bonded indebtedness: \$0.135451 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.

TOTAL tax rate: \$0.4750

**Section 3: THIS TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.**

**Section 4: THE TAX RATE WILL EFFECTIVELY BE RAISED BY FIFTEEN PERCENT (15%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$50.93.**

- Section 5:** The taxes herein are levied according to law and shall be due and payable on October 1, 2023, and the same shall become delinquent on February 1, 2024. Should any taxpayer fail to make payment before the date of delinquency, a penalty and interest as provided by law shall be assessed until the unpaid taxes and penalty have been satisfied.
- Section 6:** Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that the taxes become delinquent on or after February 1, 2024 but not later than May 1, 2024 and that remain delinquent on July 1, 2024, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer.
- Section 7:** Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all taxes that become delinquent on or after June 1, 2024, shall, in order to defray the costs of collection, incur an additional penalty in the amount of 20% of the delinquent tax, penalty and interest.
- Section 8:** The tax roll for tax year 2023 for the City of Westworth Village is hereby approved.
- Section 9:** Taxes are payable at the office of the Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.
- Section 10:** All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.
- Section 11:** In the event any section, sub-section, clause, sentence, or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no means affect any other section, sub-section, clause sentence, or phrase of this ordinance, but all the rest thereof shall be in full force and effect just as though the section, sub-section, sentence, clause, or phrase so declared or adjudged invalid or unconstitutional was not originally a part thereof.
- Section 12:** This ordinance shall be in full force and effect from and after its passage.

**AND IT IS SO ORDAINED.**

Passed and approved on the 19<sup>th</sup> day of September 2023, by a record vote of \_\_\_ to \_\_\_\_.

	<b>FOR</b>	<b>AGAINST</b>
Phillip Poole	_____	_____
Michael Dingman	_____	_____
Brian Libbey	_____	_____
Robert Fitzgerald	_____	_____
Halden Griffith	_____	_____

---

**L. Kelly Jones, Mayor**

**ATTEST:**

---

**Brandy G. Barrett, TRMC**  
City Administrator/Secretary

**APPROVED AS TO FORM:**

---

**Brenda McDonald, City Attorney**