

2023 - 2024 APPROVED BUDGET



 311 Burton Hill Rd., Westworth Village, TX 76114

 www.cityofwestworth.com

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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 19th council members voted as follows on the adoption of this budget:

	For	Against
Phillip Poole	<u>X</u>	_____
Michael Dingman	<u>X</u>	_____
Brian Libbey	<u>X</u>	_____
Robert Fitzgerald	<u>X</u>	_____
Halden Griffith	<u>X</u>	_____

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

Tarrant County Tax Assessor/Collector
 Wendy Burgess
 100 E. Weatherford Street
 Fort Worth, TX 76196
 817-884-1100
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

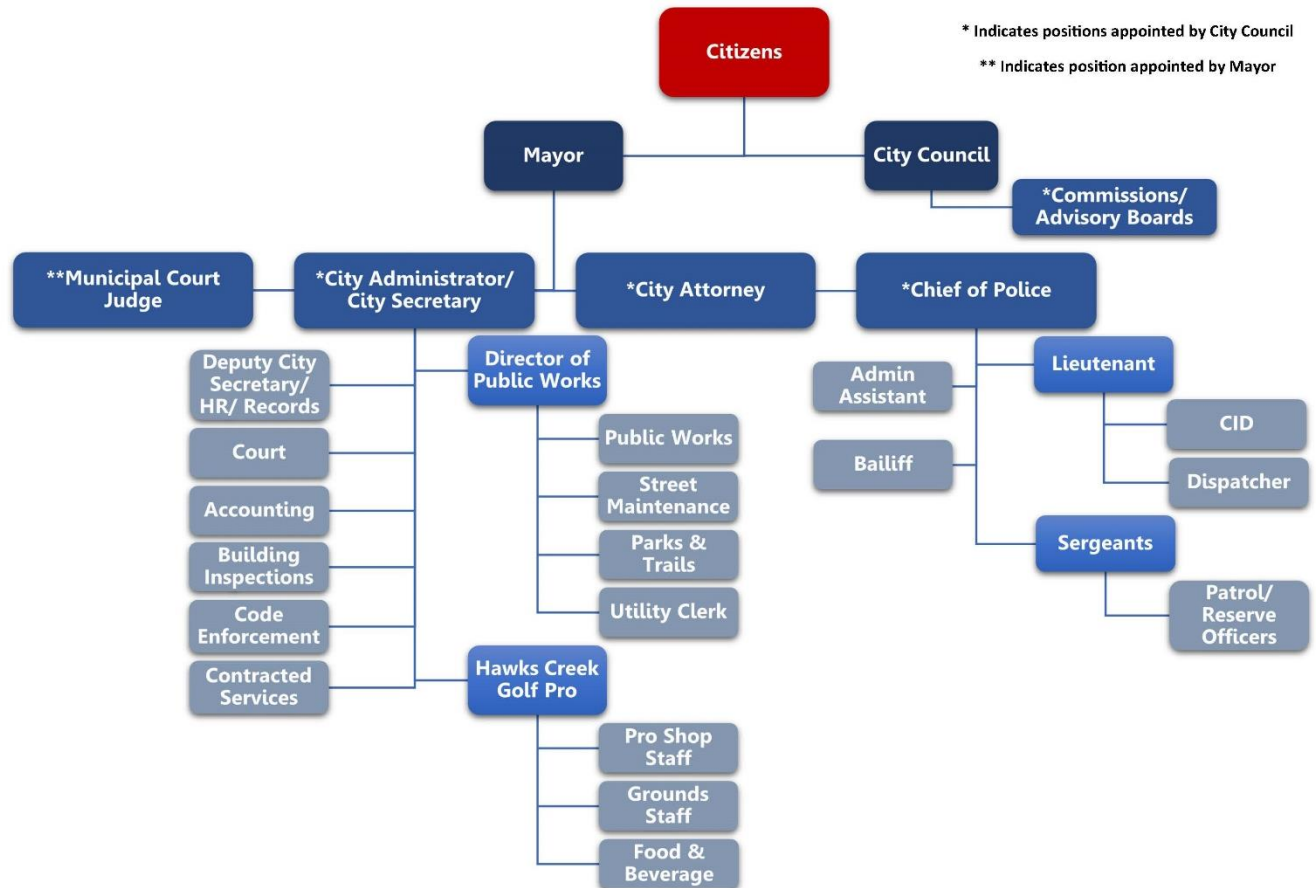
mayorjones@cityofwestworth.com

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

CITY COUNCIL AND ADMINISTRATION

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

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: Support orderly growth of the commercial district west of Kings Branch and maintain continuity of single-family neighborhoods across our residential zones.
- Community: Utilize our parks and gathering spaces to provide quality recreational opportunities and city planned events.

10 YR BUDGET PROJECTIONS

	Proposed Budget 2024	Projected Budget 2025	Projected Budget 2026	Projected Budget 2027	Projected Budget 2028	Projected Budget 2029	Projected Budget 2030	Projected Budget 2031	Projected Budget 2032	Projected Budget 2033	Projected Budget 2034
<i>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.</i>											
GENERAL FUND											
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	\$ 5,024,578	\$ 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
WATER ENTERPRISE FUND											
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	\$ 2,210,820	\$ 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	\$ 2,209,378	\$ 2,076,683	\$ 2,258,332	\$ 2,425,785	\$ 2,597,522	\$ 2,895,623	\$ 3,136,026	\$ 3,451,448
CAPITAL FUND											
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
CCPD SALES TAX FUND											
Revenue	\$ 663,910	\$ 670,549	\$ 670,549	\$ 671,255	\$ 671,255	\$ 684,027	\$ 690,868	\$ 690,868	\$ 697,776	\$ 697,776	\$ 704,754
Expenses	\$ 688,389	\$ 736,849	\$ 775,603	\$ 763,036	\$ 929,419	\$ 800,198	\$ 813,386	\$ 830,943	\$ 1,006,982	\$ 861,365	\$ 876,179
Net Revenue	\$ (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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE											
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	\$ 897,240	\$ 900,532	\$ 897,844	\$ 904,078	\$ 509,606	\$ 507,056	\$ 366,000
Net Revenue	\$ 13,529	\$ 24,522	\$ 35,772	\$ 47,279	\$ 58,967	\$ 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
ECON DEV SALES TAX FUND (WRA)											
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	\$ 998,734	\$ 1,076,129	\$ 1,174,152	\$ 1,272,931	\$ 1,371,421	\$ 1,467,119	\$ 1,563,398	\$ 1,656,715	\$ 1,750,472
HAWKS CREEK ENTERPRISE FUND											
Revenue	\$ 2,125,100	\$ 2,125,100	\$ 1,705,100	\$ 1,705,100	\$ 1,705,100	\$ 1,705,100	\$ 1,705,100	\$ 1,705,100	\$ 1,705,100	\$ 1,705,100	\$ 1,705,100
Expenses	\$ 1,944,083	\$ 1,975,227	\$ 2,010,871	\$ 2,010,871	\$ 2,010,871	\$ 2,010,871	\$ 2,010,871	\$ 2,010,871	\$ 2,010,871	\$ 2,010,871	\$ 2,010,871
Net Revenue	\$ 181,017	\$ 149,873	\$ (305,771)	\$ (305,771)	\$ (305,771)	\$ (305,771)	\$ (305,771)	\$ (305,771)	\$ (305,771)	\$ (305,771)	\$ (305,771)
Estimated Reserve Balance	\$ 1,309,994	\$ 1,459,867	\$ 1,154,096	\$ 1,154,096	\$ 1,154,096	\$ 1,154,096	\$ 1,154,096	\$ 1,154,096	\$ 1,154,096	\$ 1,154,096	\$ 1,154,096
STREET SALES TAX FUND											
Revenue	\$ 331,955	\$ 335,275	\$ 335,275	\$ 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	\$ 20,953	\$ 17,042	\$ (32,622)	\$ (32,344)	\$ (85,581)	\$ (85,460)	\$ (88,894)	\$ (88,942)
Estimated Reserve Balance	\$ 254,340	\$ 330,178	\$ 351,539	\$ 372,493	\$ 389,535	\$ 356,912	\$ 324,568	\$ 238,987	\$ -	\$ -	\$ -
GAS WELL ROYALTIES											
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	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
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

FUND BALANCES

CASH ON HAND (ACTUAL FUND BALANCES)

	Beginning Bank Balance 10/1/2022	Current Bank Balance 8/1/2023	Beginning Reserve Fund Balance 10/1/2022	Current Reserve Fund Balance 8/1/2023	Current Total Fund Balance 8/1/2023	Proposed FY24 Budget 10/1/2023	Projected FY25 Beginning Balance 10/1/2024
GENERAL FUND							
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
WATER FUND							
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
CAPITAL FUND							
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
CCPD							
Revenue						\$ 663,910	
Expenses						\$ 688,389	
Net Revenue	\$ 322,991	\$ 356,359	\$ 249	\$ 152,029	\$ 508,388	\$ (24,478)	\$ 483,910
DEBT SERVICE							
Revenue						\$ 909,665	
Expenses						\$ 896,136	
Net Revenue	\$ 7,349	\$ 3,349	\$ 544,657	\$ 181,572	\$ 184,921	\$ 13,529	\$ 198,450
WRA							
Revenue						\$ 336,955	
Expenses						\$ 209,325	
Net Revenue	\$ 16,296	\$ 134,146	\$ 755,087	\$ 579,526	\$ 713,672	\$ 127,630	\$ 841,302
HAWKS CREEK							
Revenue						\$ 2,125,100	
Expenses						\$ 1,944,083	
Net Revenue	\$ 852,476	\$ 630,762	\$ -	\$ 498,216	\$ 1,128,978	\$ 181,017	\$ 1,309,994
STREET FUND							
Revenue						\$ 331,955	
Expenses						\$ 261,290	
Net Revenue	\$ 65,252	\$ 183,674	\$ -	\$ -	\$ 183,674	\$ 70,665	\$ 254,340
TOTAL FUNDS							
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
GAS WELL ROYALTIES							
Revenue						\$ 175,000	
Expenses						\$ 1,503,300	
Net Revenue	\$ 36,164	\$ 47,792	\$ -	\$ 2,027,138	\$ 2,074,930	\$ (1,328,300)	\$ 746,630
GRAND TOTAL							
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 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

	Budget 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
REVENUE					
Franchise Fees	\$ 271,342	\$ 272,279	\$ 247,599	\$ 251,674	\$ 234,005
Permit Fees	\$ 207,600	\$ 207,100	\$ 204,100	\$ 206,100	\$ 96,600
Sales Tax	\$ 2,016,886	\$ 2,036,855	\$ 2,036,855	\$ 2,057,023	\$ 2,057,023
Additional Revenue	\$ 228,215	\$ 241,375	\$ 236,939	\$ 254,425	\$ 253,686
Court Fines & Fees	\$ 316,250	\$ 317,425	\$ 318,606	\$ 319,793	\$ 320,985
WRA Distribution	\$ 26,000	\$ 26,000	\$ 28,000	\$ 28,000	\$ 28,000
Ad Valorem Tax	\$ 2,340,132	\$ 2,386,934	\$ 2,434,673	\$ 2,483,367	\$ 2,533,034
Misc Revenue	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600	\$ 15,600
Total Revenue	\$ 5,422,024	\$ 5,503,568	\$ 5,522,372	\$ 5,615,982	\$ 5,538,934

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

	Budget 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<u>Administration</u>					
Payroll	\$ 338,249	\$ 342,753	\$ 353,678	\$ 359,495	\$ 367,544
Supplies	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Training	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Equipment	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Professional Srv	\$ 170,000	\$ 170,000	\$ 170,001	\$ 170,002	\$ 125,003
Miscellaneous	\$ 1,026,040	\$ 1,036,054	\$ 781,250	\$ 702,935	\$ 702,935
Capital Expense	\$ 904,542	\$ 791,771	\$ 803,585	\$ 810,010	\$ 826,120
Information Tech	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
Total Expenses	\$ 2,534,331	\$ 2,436,078	\$ 2,204,014	\$ 2,137,941	\$ 2,117,102

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

	Budget 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
Facilities					
Supplies	\$ 89,000	\$ 89,000	\$ 93,000	\$ 93,000	\$ 93,000
Equipment	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Professional Srv	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000
Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Insurance	\$ 33,000	\$ 33,165	\$ 33,331	\$ 33,497	\$ 33,665
Information Tech	\$ 64,500	\$ 65,000	\$ 65,000	\$ 72,000	\$ 72,000
Total Expenses	\$ 287,500	\$ 288,165	\$ 294,331	\$ 301,497	\$ 301,665

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

	Budget 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
<u>Police</u>					
Payroll	\$ 1,453,874	\$ 1,503,269	\$ 1,561,959	\$ 1,609,579	\$ 1,661,103
Supplies	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450	\$ 8,450
Training	\$ 28,250	\$ 28,250	\$ 33,250	\$ 33,250	\$ 33,250
Equipment	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300	\$ 38,300
Professional Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous	\$ 178,260	\$ 182,206	\$ 187,022	\$ 192,982	\$ 196,652
Insurance	\$ 14,000	\$ 14,140	\$ 14,281	\$ 14,424	\$ 14,568
Vehicle	\$ 66,200	\$ 66,662	\$ 67,129	\$ 67,600	\$ 68,076
Information Tech	\$ 233,000	\$ 68,330	\$ 68,663	\$ 69,000	\$ 109,340
Total Expenses	\$ 2,023,334	\$ 1,912,607	\$ 1,982,054	\$ 2,036,584	\$ 2,132,740

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 accountability, professionalism, and transparency in police services

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

Performance Indicators:

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

	Budget	Proposed	Proposed	Proposed	Proposed
	2024	2025	2026	2027	2028
Court					
Payroll	\$ 80,968	\$ 84,319	\$ 87,899	\$ 90,906	\$ 94,034
Supplies	\$ 2,300	\$ 2,300	\$ 2,400	\$ 2,400	\$ 2,400
Training	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700
Equipment	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Professional Services	\$ 41,400	\$ 41,400	\$ 41,400	\$ 45,400	\$ 45,400
Capital Expense	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,000	\$ 1,000
Information Tech	\$ 46,000	\$ 46,190	\$ 46,382	\$ 46,576	\$ 46,771
Total Expenses	\$ 174,868	\$ 178,409	\$ 182,281	\$ 192,482	\$ 192,805

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

	Budget	Proposed	Proposed	Proposed	Proposed
	2024	2025	2026	2027	2028
<u>FIRE DEPT</u>					
Contract	\$ 351,160	\$ 354,672	\$ 358,218	\$ 365,383	\$ 369,037
Total Expenses	\$ 351,160	\$ 354,672	\$ 358,218	\$ 365,383	\$ 369,037

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

	Budget	Proposed	Proposed	Proposed	Proposed
	2024	2025	2026	2027	2028
<u>Library</u>					
Reimbursements	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
Total Expenses	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700

Goals and Objectives:

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

1. **Objective:** Advertise the program quarterly through the newsletter and email/text system
2. **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 2024	Projected 2025	Projected 2026
General Fund Revenue				
Franchise Fees				
01-500-510001	Waste Collection	\$ 15,000	\$ 15,000	\$ 15,000
01-500-510002	Electric	\$ 100,000	\$ 100,000	\$ 75,000
01-500-510003	Gas	\$ 31,000	\$ 31,000	\$ 31,000
01-500-510004	Telecom	\$ 15,000	\$ 10,000	\$ 10,000
01-500-510006	Charter Cable	\$ 10,000	\$ 10,000	\$ 10,000
01-500-510007	Towing	\$ 1,000	\$ 500	\$ 500
01-500-510008	Water/Sewer	\$ 79,342	\$ 85,779	\$ 86,099
01-500-510009	Cell Tower Lease	\$ 20,000	\$ 20,000	\$ 20,000
Total Franchise Fees		\$ 271,342	\$ 272,279	\$ 247,599
Permit Fees				
01-500-515001	Building	\$ 100,000	\$ 100,000	\$ 100,000
01-500-515002	Mechanical	\$ 8,000	\$ 8,000	\$ 8,000
01-500-515003	Grease Trap	\$ 3,000	\$ 3,000	\$ -
01-500-515004	Electrical	\$ 9,000	\$ 9,000	\$ 9,000
01-500-515005	Plumbing	\$ 10,000	\$ 10,000	\$ 10,000
01-500-515006	Cert. of Occupancy	\$ 5,000	\$ 5,000	\$ 5,000
01-500-515007	Plat Fees	\$ 1,000	\$ 1,000	\$ 1,000
01-500-515008	Plan Review	\$ 60,000	\$ 60,000	\$ 60,000
01-500-515009	Garage Sale/Misc	\$ 1,500	\$ 1,000	\$ 1,000
01-500-515010	Solicitor	\$ 100	\$ 100	\$ 100
01-500-515012	Contractor registration	\$ 10,000	\$ 10,000	\$ 10,000
Total Permit Fees		\$ 207,600	\$ 207,100	\$ 204,100
Sales Tax				
01-500-520000	General Sales Tax	\$ 1,996,886	\$ 2,016,855	\$ 2,016,855
01-500-520006	Mixed Beverage Tax	\$ 20,000	\$ 20,000	\$ 20,000
Total Sales Tax		\$ 2,016,886	\$ 2,036,855	\$ 2,036,855
Additional Revenue				
01-500-525002	CCPD Disbursement	\$ 15,000	\$ 15,000	\$ 15,000
01-500-525003	TexPool Interest	\$ 20,000	\$ 20,000	\$ 15,000
01-500-525004	Money Market Interest	\$ -	\$ -	\$ -
01-500-525005	HCGC Disbursement	\$ 20,000	\$ 20,000	\$ 20,000
01-500-525006	Street/Stormwater Disbursement	\$ 28,200	\$ 30,000	\$ 30,000
01-500-525007	Other interest	\$ -	\$ -	\$ -
01-500-525009	Water Disbursement	\$ 140,015	\$ 151,375	\$ 151,939
01-500-525011	TexSTAR Interest	\$ 5,000	\$ 5,000	\$ 5,000
01-500-525012	LOGIC interest	\$ -	\$ -	\$ -
Total Additional Revenue		\$ 228,215	\$ 241,375	\$ 236,939

ACCT		Budget 2024	Projected 2025	Projected 2026
Court Fines & Fees				
01-500-530001	Fines	\$ 235,000	\$ 236,175	\$ 237,356
01-500-530002	Admin Fees	\$ 10,000	\$ 10,000	\$ 10,000
01-500-530003	Capias Fees/Warrants	\$ 15,000	\$ 15,000	\$ 15,000
01-500-530005	Child Safety	\$ 2,000	\$ 2,000	\$ 2,000
01-500-530006	Court-Time Pay (City)	\$ 750	\$ 750	\$ 750
01-500-530007	Court-Time Pay (Court)	\$ 1,500	\$ 1,500	\$ 1,500
01-500-530008	Court-FTA	\$ 1,000	\$ 1,000	\$ 1,000
01-500-530009	Court Security	\$ 15,000	\$ 15,000	\$ 15,000
01-500-530010	Contract Service- Westover	\$ 36,000	\$ 36,000	\$ 36,000
01-500-530012	Expansions			
Total Court Fines & Fees		\$ 316,250	\$ 317,425	\$ 318,606
WRA Distribution				
01-500-545000	WRA Distribution	\$ 26,000	\$ 26,000	\$ 28,000
Total WRA Distribution		\$ 26,000	\$ 26,000	\$ 28,000
Ad Valorem Tax				
01-500-555000	Ad Valorem Tax	\$ 2,340,132	\$ 2,386,934	\$ 2,434,673
Total Ad Valorem Tax		\$ 2,340,132	\$ 2,386,934	\$ 2,434,673
MISC Revenue				
01-500-565001	Misc Revenue	\$ 5,000	\$ 5,000	\$ 5,000
01-500-565003	Accident Reports	\$ 500	\$ 500	\$ 500
01-500-565004	Pet Registration	\$ 100	\$ 100	\$ 100
01-500-565005	Court Technology	\$ 10,000	\$ 10,000	\$ 10,000
01-500-565008	Administrative Reimbursement	\$ -	\$ -	\$ -
01-500-565009	CARES Grant Funds (Covid-19)	\$ -	\$ -	\$ -
Total MISC Revenue		\$ 15,600	\$ 15,600	\$ 15,600
Total General Fund Revenue		\$ 5,422,024	\$ 5,503,568	\$ 5,522,372

ACCT		Budget 2024	Projected 2025	Projected 2026
General Fund Expenses				
<u>Administration</u>				
Payroll				
01-600-610001	Salaries	\$ 275,763	\$ 281,551	\$ 287,628
01-600-610002	TMRS Retirement	\$ 34,653	\$ 33,502	\$ 34,261
01-600-610003	Workers' Compensation	\$ 699	\$ 699	\$ 699
01-600-610004	Unemployment Comp	\$ 432	\$ 432	\$ 432
01-600-610005	Group Health Insurance	\$ 36,000	\$ 36,000	\$ 40,000
01-600-610006	Medicare	\$ 4,023	\$ 3,889	\$ 3,977
01-600-610007	Social Security	\$ -	\$ -	\$ -
01-600-610009	Cell Phone Allowance	\$ 1,680	\$ 1,680	\$ 1,680
01-600-610013	Tuition Reimbursement	\$ 5,000	\$ 5,000	\$ 5,000
01-600-610014	WRA Salary Offset	\$ (20,000)	\$ (20,000)	\$ (20,000)
01-600-610025	Retirement Stipend	\$ -	\$ -	\$ -
Total Payroll		\$ 338,249	\$ 342,753	\$ 353,678
Supplies				
01-600-615001	Office Supplies	\$ 4,000	\$ 4,000	\$ 4,000
01-600-615003	Printing	\$ 2,500	\$ 2,500	\$ 2,500
01-600-615004	Postage	\$ 2,500	\$ 2,500	\$ 2,500
01-600-615005	Election Expenses	\$ 5,000	\$ 5,000	\$ 5,000
01-600-615045	Vending	\$ -	\$ -	\$ -
Total Supplies		\$ 14,000	\$ 14,000	\$ 14,000
Training				
01-600-620001	Training	\$ 8,000	\$ 8,000	\$ 8,000
01-600-620002	Dues & Memberships	\$ 2,500	\$ 2,500	\$ 2,500
01-600-620003	Notice & Publications	\$ 2,500	\$ 2,500	\$ 2,500
01-600-620005	Community Activities	\$ 2,500	\$ 2,500	\$ 2,500
Total Training		\$ 15,500	\$ 15,500	\$ 15,500
Equipment				
01-600-625002	Equipment & Repair	\$ 1,000	\$ 1,000	\$ 1,000
01-600-625004	Equipment Maintenance	\$ 1,000	\$ 1,000	\$ 1,000
Total Equipment		\$ 2,000	\$ 2,000	\$ 2,000
Professional Services				
01-600-630002	Legal & Professional	\$ 46,000	\$ 46,000	\$ 46,000
01-600-630004	Planning Fees	\$ -	\$ -	\$ -
01-600-630005	Accounting and Audit Expense	\$ 42,000	\$ 42,000	\$ 42,000
01-600-630006	Inspection Expense	\$ 80,000	\$ 80,000	\$ 80,000
01-600-630011	Emergency Management	\$ 2,000	\$ 2,000	\$ 2,001
Total Professional Service		\$ 170,000	\$ 170,000	\$ 170,001

ACCT		Budget 2024	Projected 2025	Projected 2026
Miscellaneous				
01-600-635001	Misc Expense	\$ 14,000	\$ 14,000	\$ 14,000
01-600-635002	Mayor/Council	\$ 7,500	\$ 7,500	\$ 7,500
01-600-635007	Employee Bond	\$ 480	\$ 480	\$ 480
01-600-635012	Street Sales Tax	\$ 331,955	\$ 335,275	\$ 335,275
01-600-635017	FW Transportation Authority	\$ 650	\$ 650	\$ 650
01-600-635018	Enviromental Cleanup	\$ 2,000	\$ 2,000	\$ 2,000
01-600-635019	Economic Dev Sales Tax (WRA)	\$ 331,955	\$ 335,275	\$ 335,275
01-600-635021	WS 380 Agreement Payments	\$ 337,500	\$ 340,875	\$ 86,071
01-600-630020	COVID-19 Expense	\$ -		
Total Miscellaneous		\$ 1,026,040	\$ 1,036,054	\$ 781,250
Capital Expense				
01-600-650002	Bond Payments	\$ 897,542	\$ 786,771	\$ 798,585
01-600-650003	Equipment Rental	\$ 7,000	\$ 5,000	\$ 5,000
Total Capital Expense		\$ 904,542	\$ 791,771	\$ 803,585
Information Technology				
01-600-660004	Third Party Provider	\$ 24,000	\$ 24,000	\$ 24,000
01-600-660005	Maintenance Contracts	\$ 30,000	\$ 30,000	\$ 30,000
01-600-660006	Equip/Software Purchase	\$ 10,000	\$ 10,000	\$ 10,000
Total Information Tech		\$ 64,000	\$ 64,000	\$ 64,000
TOTAL ADMINISTRATION		\$ 2,534,331	\$ 2,436,078	\$ 2,204,014
Facilities				
Supplies				
01-601-615005	Electric-General	\$ 36,000	\$ 36,000	\$ 40,000
01-601-615006	Water-General	\$ 6,000	\$ 6,000	\$ 6,000
01-601-615007	Gas-General	\$ 7,000	\$ 7,000	\$ 7,000
01-601-615008	Telephone-General	\$ 20,000	\$ 20,000	\$ 20,000
01-601-615026	Street Lighting	\$ 20,000	\$ 20,000	\$ 20,000
Total Supplies		\$ 89,000	\$ 89,000	\$ 93,000
Equipment			city hall roof	
01-601-625014	Building Maintenance	\$ 80,000	\$ 80,000	\$ 80,000
Total Equipment		\$ 80,000	\$ 80,000	\$ 80,000

		Budget 2024	Projected 2025	Projected 2026
ACCT				
Professional Services				
01-601-630008	Janitorial Services	\$ 20,000	\$ 20,000	\$ 22,000
01-601-630017	Lawn & Roadside Maintenance	\$ -	\$ -	\$ -
Total Professional Services		\$ 20,000	\$ 20,000	\$ 22,000
Miscellaneous				
01-601-635001	Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000
Total Miscellaneous		\$ 1,000	\$ 1,000	\$ 1,000
Insurance				
01-601-645001	Error/Omission Insurance	\$ 6,000	\$ 6,030	\$ 6,060
01-601-645002	General Liability	\$ 4,000	\$ 4,020	\$ 4,040
01-601-645003	Vehicle Insurance	\$ 10,000	\$ 10,050	\$ 10,100
01-601-645004	Real/Pers Property	\$ 12,000	\$ 12,060	\$ 12,120
01-601-645005	Mobile Equipment	\$ 1,000	\$ 1,005	\$ 1,010
Total Insurance		\$ 33,000	\$ 33,165	\$ 33,331
Information Tech				
01-601-660004	Third Party Provider	\$ 39,500	\$ 40,000	\$ 40,000
01-601-660006	Equip/Software Purch/Maint	\$ 25,000	\$ 25,000	\$ 25,000
Total Information Tech		\$ 64,500	\$ 65,000	\$ 65,000
TOTAL FACILITIES		\$ 287,500	\$ 288,165	\$ 294,331
Police				
Payroll				
01-603-610001	Salaries	\$ 951,861	\$ 995,086	\$ 1,044,840
01-603-610002	TMRS Retirement	\$ 137,159	\$ 143,078	\$ 149,292
01-603-610003	Workers' Compensation	\$ 28,401	\$ 28,401	\$ 28,401
01-603-610004	Unemployment Comp	\$ 2,016	\$ 2,016	\$ 2,016
01-603-610005	Group Health Insurance	\$ 168,000	\$ 168,000	\$ 170,000
01-603-610006	Medicare	\$ 15,984	\$ 16,235	\$ 16,957
01-603-610007	FICA- Social Security	\$ -	\$ -	\$ -
01-603-610008	Overtime Pay	\$ 39,172	\$ 39,172	\$ 39,172
01-603-610009	Cell Phone Allowance	\$ 6,420	\$ 6,420	\$ 6,420
01-603-610010	Car Allowance	\$ 6,000	\$ 6,000	\$ 6,000
01-603-610011	Certification Pay	\$ 73,000	\$ 73,000	\$ 73,000
01-603-610013	Holiday Pay	\$ 25,862	\$ 25,862	\$ 25,862
01-603-610015	STEP Grant	\$ -	\$ -	\$ -
Total Payroll		\$ 1,453,874	\$ 1,503,269	\$ 1,561,959

ACCT

		Budget 2024	Projected 2025	Projected 2026
	Supplies			
01-603-615001	Office Supplies	\$ 5,000	\$ 5,000	\$ 5,000
01-603-615002	Supplies	\$ 2,000	\$ 2,000	\$ 2,000
01-603-615003	Printing	\$ 850	\$ 850	\$ 850
01-603-615004	Postage	\$ 600	\$ 600	\$ 600
	Total Supplies	\$ 8,450	\$ 8,450	\$ 8,450
	Training			
01-603-620001	Training	\$ 25,000	\$ 25,000	\$ 30,000
01-603-620002	Dues & Memberships	\$ 3,000	\$ 3,000	\$ 3,000
01-603-620003	Notices & Publications	\$ 250	\$ 250	\$ 250
	Total Training	\$ 28,250	\$ 28,250	\$ 33,250
	Equipment			
01-603-625002	Equipment & Repair	\$ 30,000	\$ 30,000	\$ 30,000
01-603-625006	Maintenance Contracts	\$ 1,300	\$ 1,300	\$ 1,300
01-603-625008	Maint Radio/Radar	\$ 7,000	\$ 7,000	\$ 7,000
01-603-625009	Jail Maint & Communication			
	Total Equipment	\$ 38,300	\$ 38,300	\$ 38,300
	Professional Services			
01-603-630002	Legal & Professional	\$ 3,000	\$ 3,000	\$ 3,000
	Total Professional Services	\$ 3,000	\$ 3,000	\$ 3,000
	Miscellaneous			
01-603-635009	Jail Food	\$ -		
01-603-635010	Lab Charges	\$ 25,000	\$ 25,000	\$ 25,750
01-603-635011	Animal Control	\$ 5,500	\$ 5,500	\$ 5,500
01-603-635029	Contract Services	\$ 147,760	\$ 151,706	\$ 155,772
	Total Miscellaneous	\$ 178,260	\$ 182,206	\$ 187,022
	Insurance			
01-603-645007	Law Enforcement Liability	\$ 14,000	\$ 14,140	\$ 14,281
	Total Insurance	\$ 14,000	\$ 14,140	\$ 14,281
	Vehicle Expense			
01-603-640001	Gasoline	\$ 46,200	\$ 46,662	\$ 47,129
01-603-640002	Vehicle/Equip Maint	\$ 20,000	\$ 20,000	\$ 20,000
	Total Vehicle Expense	\$ 66,200	\$ 66,662	\$ 67,129

ACCT		Budget	Projected	Projected
		2024	2025	2026
	Information Tech			
01-603-660004	Third Party Provider	\$ 33,000	\$ 33,330	\$ 33,663
01-603-660006	Equip/Software Purch/Maint	\$ 200,000	\$ 35,000	\$ 35,000
	Total Information Tech	\$ 233,000	\$ 68,330	\$ 68,663
TOTAL POLICE		\$ 2,023,334	\$ 1,912,607	\$ 1,982,054
Court				
	Payroll			
01-604-610001	Salaries	\$ 59,850	\$ 62,843	\$ 65,985
01-604-610002	TMRS Retirement	\$ 7,528	\$ 7,849	\$ 8,241
01-604-610003	Workers' Compensation	\$ 152	\$ 152	\$ 152
01-604-610004	Unemployment Comp	\$ 144	\$ 144	\$ 144
01-604-610005	Group Health Insurance	\$ 12,000	\$ 12,000	\$ 12,000
01-604-610006	Medicare	\$ 874	\$ 911	\$ 957
01-604-610008	Overtime	\$ -	\$ -	\$ -
01-604-610009	Cell Phone Allowance	\$ 420	\$ 420	\$ 420
	Total Payroll	\$ 80,968	\$ 84,319	\$ 87,899
	Supplies			
01-604-615001	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,100
01-604-615003	Printing	\$ 500	\$ 500	\$ 500
01-604-615004	Postage	\$ 800	\$ 800	\$ 800
	Total Supplies	\$ 2,300	\$ 2,300	\$ 2,400
	Training			
01-604-620001	Training	\$ 1,500	\$ 1,500	\$ 1,500
01-604-620002	Dues & Memberships	\$ 600	\$ 600	\$ 600
01-604-620004	Judge Seminar Expense	\$ 600	\$ 600	\$ 600
	Total Training	\$ 2,700	\$ 2,700	\$ 2,700
	Equipment			
01-604-625013	Office Equipment	\$ 500	\$ 500	\$ 500
	Total Equipment	\$ 500	\$ 500	\$ 500
	Professional Services			
01-604-630009	Judge	\$ 16,000	\$ 16,000	\$ 16,000
01-604-630010	Magistrate & Juror Fee	\$ 3,000	\$ 3,000	\$ 3,000
01-604-630011	Prosecutor	\$ 20,000	\$ 20,000	\$ 20,000
01-604-630012	Translator	\$ 2,400	\$ 2,400	\$ 2,400
	Total Professional Services	\$ 41,400	\$ 41,400	\$ 41,400

		Budget 2024	Projected 2025	Projected 2026
ACCT				
	Capital Expense			
01-604-650002	Court Security	\$ 1,000	\$ 1,000	\$ 1,000
	Total Capital Expense	\$ 1,000	\$ 1,000	\$ 1,000
	Information Tech			
01-604-660004	Third Party Provider	\$ 19,000	\$ 19,190	\$ 19,382
01-604-660005	Maintenance Contracts	\$ 22,000	\$ 22,000	\$ 22,000
01-604-660006	Equip/Software Purch/Maint	\$ 5,000	\$ 5,000	\$ 5,000
	Total Information Tech	\$ 46,000	\$ 46,190	\$ 46,382
TOTAL COURT		\$ 174,868	\$ 178,409	\$ 182,281
Fire Protection and Prevention Services				
	Miscellaneous			
01-605-635102	City of Fort Worth Contract	\$ 351,160	\$ 354,672	\$ 358,218
	Total Miscellaneous	\$ 351,160	\$ 354,672	\$ 358,218
TOTAL Fire Protection & Prevention		\$ 351,160	\$ 354,672	\$ 358,218
Library				
	Reimbursements			
01-608-620006	FW Library Card Reimb	\$ 500	\$ 500	\$ 500
01-608-620002	Dues & Memberships	\$ 200	\$ 200	\$ 200
	Total Training	\$ 700	\$ 700	\$ 700
Total Library		\$ 700	\$ 700	\$ 700
Total General Fund Expenses		\$ 5,371,893	\$ 5,170,631	\$ 5,021,598
Net General Fund		\$ 50,131	\$ 332,937	\$ 500,773

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

	Budget	Proposed	Proposed	Proposed	Proposed
	2024	2025	2026	2027	2028
Capital Revenue					
Additional Revenue	\$ 300	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000
Misc Revenue	\$ 2,133,300	\$ 475,000	\$ 525,000	\$ 525,000	\$ 525,000
Total Revenue	\$ 2,133,600	\$ 475,300	\$ 526,000	\$ 526,000	\$ 526,000
Capital Expenses					
Professional Service	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Capital Projects	\$ 1,833,000	\$ 653,146	\$ -	\$ -	\$ -
Total Expenses	\$ 1,893,000	\$ 713,146	\$ 60,000	\$ 60,000	\$ 60,000

Capital Fund Details:

ACCT		Budget 2024	Proposed 2025	Proposed 2026
Capital Revenue				
Additional Revenue				
04-500-525004	Texpool Interest	\$ 300	\$ 1,000	\$ 1,000
Total Additional Revenue		\$ 300	\$ 300	\$ 1,000
Miscellaneous Revenue				
04-500-565008	Admin Reimbursement			
04-500-565012	Alleyway Reimbursements	\$ 50,000	\$ 50,000	\$ 50,000
04-500-565024	Transfer In (Street Repairs)	\$ 100,000	\$ 100,000	\$ 150,000
04-500-565052	CIP Storm Water Fees	\$ 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	\$ -	\$ -	
Total Additional Revenue		\$ 2,133,300	\$ 475,000	\$ 525,000
Total Capital Revenue		\$ 2,133,600	\$ 475,300	\$ 526,000
Capital Expenses				
Professional Services				
04-640-630001	Engineering Fees	\$ 60,000	\$ 60,000	\$ 60,000
Total Professional Services		\$ 60,000	\$ 60,000	\$ 60,000
Capital Expenses			White Settlement	
04-640-650012	Alleyway/Seymour Improvements	\$ -	\$ -	\$ -
04-640-650022	Street Paving	\$ -	\$ 300,000	\$ -
04-640-650024	Tap Project Trail System	\$ -	\$ -	\$ -
04-640-650038	Pollard Meter Boxes	\$ -	\$ -	\$ -
04-640-650039	Kay Lane Street / Infrastructure	\$ 1,833,000	\$ -	\$ -
04-640-650040	City Parks	\$ -	\$ -	\$ -
04-640-650041	M199 Project - Sky Acres/Pecan Infrastructure	\$ -	\$ 353,146	\$ -
	Pecan Dr	\$ -	\$ -	\$ -
	Smallwood Lane	\$ -	\$ -	\$ -
	Waggoner Lane	\$ -	\$ -	\$ -
	Red Bird Lane	\$ -	\$ -	\$ -
Total Capital Expenses		\$ 1,833,000	\$ 653,146	\$ -
Total Capital Expenses		\$ 1,893,000	\$ 713,146	\$ 60,000
Net Total Capital Projects		\$ 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

	Budget	Proposed	Proposed	Proposed	Proposed
	2024	2025	2026	2027	2028
CCPD Fund Revenue					
Revenue	\$ 663,910	\$ 670,549	\$ 670,549	\$ 677,255	\$ 677,255
Additional Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 663,910	\$ 670,549	\$ 670,549	\$ 677,255	\$ 677,255
CCPD Fund Expens					
Payroll	\$ 501,589	\$ 519,449	\$ 543,203	\$ 559,036	\$ 575,419
Equipment	\$ 78,400	\$ 100,400	\$ 115,400	\$ 81,000	\$ 231,000
Professional Service	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000
Misc	\$ 26,000	\$ 29,000	\$ 29,000	\$ 29,750	\$ 29,750
Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Information Tech	\$ 67,400	\$ 73,000	\$ 73,000	\$ 73,250	\$ 73,250
Total Expenses	\$ 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 2024	Proposed 2025	Proposed 2026
Crime Control & Prevention Revenue				
	Revenue			
03-500-565001	CCPD Misc	\$ -	\$ -	\$ -
03-500-520010	Crime Control Sales Tax	\$ 663,910	\$ 670,549	\$ 670,549
	Total Revenue	\$ 663,910	\$ 670,549	\$ 670,549
Total Crime Control Revenue		\$ 663,910	\$ 670,549	\$ 670,549
Crime Control & Prevention Expenses				
	Payroll			
03-630-610001	Salaries	\$ 313,511	\$ 329,186	\$ 345,645
03-630-610002	TMRS Retirement	\$ 47,168	\$ 49,126	\$ 51,182
03-630-610003	Workers compensation	\$ 10,574	\$ 10,574	\$ 10,574
03-630-610004	Unemployment Comp	\$ 720	\$ 720	\$ 720
03-630-610005	Group Health Insurance	\$ 60,000	\$ 60,000	\$ 65,000
03-630-610006	Medicare	\$ 5,476	\$ 5,703	\$ 5,942
03-630-610007	FICA Social Security	\$ -	\$ -	\$ -
03-630-610008	Overtime Pay	\$ 18,087	\$ 18,087	\$ 18,087
03-630-610009	Cell Phone Allowance	\$ 2,220	\$ 2,220	\$ 2,220
03-630-610011	Certification Pay	\$ 31,200	\$ 31,200	\$ 31,200
03-630-610013	Holiday Pay	\$ 12,632	\$ 12,632	\$ 12,632
03-630-610015	STEP Program	\$ -	\$ -	\$ -
	Total Payroll	\$ 501,589	\$ 519,449	\$ 543,203
	Equipment			
03-630-625045	Tasers			\$ 35,000
03-630-625046	Technology Replacement	\$ 5,400	\$ 25,400	\$ 5,400
03-630-625049	Police Units/Camera System	\$ 73,000	\$ 75,000	\$ 75,000
	Total Equipment	\$ 78,400	\$ 100,400	\$ 115,400
	Professional Services			
03-630-630014	Admin Services	\$ 15,000	\$ 15,000	\$ 15,000
	Total Professional Services	\$ 15,000	\$ 15,000	\$ 15,000

ACCT		Budget 2024	Proposed 2025	Proposed 2026
Miscellaneous				
03-630-635008	Uniforms	\$ 7,000	\$ 7,000	\$ 7,000
03-630-635103	Community Relations	\$ 13,000	\$ 16,000	\$ 16,000
03-630-635123	Service Fees (Data cards)	\$ 6,000	\$ 6,000	\$ 6,000
Total Miscellaneous		\$ 26,000	\$ 29,000	\$ 29,000
Information Technology				
03-630-660004	Third Party Provider	\$ 7,400	\$ 8,000	\$ 8,000
03-630-660005	Maintenance Contracts	\$ 60,000	\$ 65,000	\$ 65,000
Total Information Technology		\$ 67,400	\$ 73,000	\$ 73,000
Total Crime Control Expenses		\$ 688,389	\$ 736,849	\$ 775,603
Net Crime Control & Prevention District		\$ (24,478)	\$ (66,300)	\$ (105,054)

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	Proposed	Proposed	Proposed	Proposed
	2024	2025	2026	2027	2028
REVENUE					
Sales Tax	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627
Additional Revenue	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000
Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 336,955	\$ 340,275	\$ 340,275	\$ 344,627	\$ 344,627
EXPENSE					
Building, Parks, & Land	\$ 103,325	\$ 105,128	\$ 108,989	\$ 112,232	\$ 165,604
Administration	\$ 106,000	\$ 106,000	\$ 106,000	\$ 106,000	\$ 81,000
Total Expenses	\$ 209,325	\$ 211,128	\$ 214,989	\$ 218,232	\$ 246,604

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 2024	Proposed 2025	Proposed 2026
Economic Development Sales Tax Fund (WRA) Revenue				
	Sales Tax			
08-500-520010	WRA Sales Tax	\$ 331,955	\$ 335,275	\$ 335,275
	Total Sales Tax	\$ 331,955	\$ 335,275	\$ 335,275
	Additional Revenue			
08-500-525011	Interest Earned	\$ 5,000	\$ 5,000	\$ 5,000
	Total Additional Revenue	\$ 5,000	\$ 5,000	\$ 5,000
	Miscellaneous Revenue			
08-500-565001	Misc Revenue	\$ -	\$ -	\$ -
08-500-565010	Sale of WRA Property	\$ -	\$ -	\$ -
	Total Miscellaneous Revenue	\$ -	\$ -	\$ -
Total WRA Revenue		\$ 336,955	\$ 340,275	\$ 340,275
Economic Development Sales Tax Fund (WRA) Expenses				
Building Parks & Landscape Expenses				
	Payroll			
08-607-610001	Salaries	\$ 64,537	\$ 67,764	\$ 71,152
08-607-610002	TMRS Retirement	\$ 6,510	\$ 8,622	\$ 9,046
08-607-610003	Workers Compensation	\$ 2,182	\$ 2,182	\$ 2,182
08-607-610004	Unemployment Comp	\$ 288	\$ 288	\$ 288
08-607-610005	Group Health Insurance	\$ 12,000	\$ 12,000	\$ 12,000
08-607-610006	Medicare	\$ 993	\$ 1,001	\$ 1,050
08-607-610008	Overtime Pay	\$ 3,544	\$ -	\$ -
08-607-610009	Cell Phone Allowance	\$ 420	\$ 420	\$ 420
08-607-610011	Certification Pay	\$ -	\$ -	\$ -
08-607-610013	Holiday Pay	\$ 851	\$ 851	\$ 851
	Total Payroll	\$ 91,325	\$ 93,128	\$ 96,989

ACCT		Budget 2024	Proposed 2025	Proposed 2026
Equipment				
08-607-625001	Equipment	\$ 2,000	\$ 2,000	\$ 2,000
08-607-625004	Equipment Maintenance	\$ 500	\$ 500	\$ 500
08-607-625007	Small Tools	\$ 500	\$ 500	\$ 500
08-607-625015	City Parks	\$ 5,000	\$ 5,000	\$ 5,000
Total Equipment		\$ 8,000	\$ 8,000	\$ 8,000
Professional Services				
08-607-630017	City Landscape Maintenance	\$ 60,000	\$ 60,000	\$ 65,000
08-607-630018	Storage space; equipment/records	\$ 26,000	\$ 26,000	\$ 28,000
Total Professional Services		\$ 86,000	\$ 86,000	\$ 93,000
Vehicle Expense				
08-607-640001	Gasoline	\$ 500	\$ 500	\$ 500
08-607-640002	Vehicle/Equipment Maint	\$ 500	\$ 500	\$ 500
Total Vehicle Expense		\$ 1,000	\$ 1,000	\$ 1,000
Capital Expense				
08-607-650003	Equipment Rental	\$ 3,000	\$ 3,000	\$ 3,000
Total Capital Expense		\$ 3,000	\$ 3,000	\$ 3,000
Total Building Parks & Landscape Expenses		\$ 103,325	\$ 105,128	\$ 108,989
WRA Administration Expenses				
Payroll				
08-680-610001	Salaries	\$ 20,000	\$ 20,000	\$ 20,000
Total Payroll		\$ 20,000	\$ 20,000	\$ 20,000
Professional Services				
08-680-630002	Legal & Professional	\$ 50,000	\$ 50,000	\$ 50,000
08-680-630005	Audit Expense	\$ 6,000	\$ 6,000	\$ 6,000
08-680-630016	Bank Fees	\$ -	\$ -	\$ -
Total Professional Services		\$ 56,000	\$ 56,000	\$ 56,000

		Budget 2024	Proposed 2025	Proposed 2026
ACCT	Miscellaneous			
08-680-635001	Miscellaneous Expense	\$ 30,000	\$ 30,000	\$ 30,000
	Total Miscellaneous	\$ 30,000	\$ 30,000	\$ 30,000
Total WRA Admin Expenses		\$ 106,000	\$ 106,000	\$ 106,000
Total WRA Expenses		\$ 209,325	\$ 211,128	\$ 214,989
Net Total WRA		\$ 127,630	\$ 129,146	\$ 125,286

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	Proposed	Proposed	Proposed	Proposed
	2024	2025	2026	2027	2028
REVENUE					
Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem Tax	\$ 774,568	\$ 786,771	\$ 798,585	\$ 805,010	\$ 821,120
Misc	\$ 135,097	\$ 135,293	\$ 135,357	\$ 135,289	\$ 135,087
Total Revenue	\$ 909,665	\$ 922,064	\$ 933,942	\$ 940,299	\$ 956,207
EXPENSE					
Debt Service	\$ 896,136	\$ 897,542	\$ 898,170	\$ 893,020	\$ 897,240
Total Expenses	\$ 896,136	\$ 897,542	\$ 898,170	\$ 893,020	\$ 897,240

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	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	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	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	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	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	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	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	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	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	15,528	489,528	505,056	109,686	25,368	370,002
9/30/2033					350,000	7,000	350,000	7,000	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 2024	Proposed 2025	Proposed 2026
Debt Service Revenue				
Revenue				
05-500-520003	Texpool Interest	\$ -		
Total Revenue		\$ -		
Ad Valorem Tax				
05-500-555000	Ad Valorem Tax transfer	\$ 774,568	\$ 786,771	\$ 798,585
Total Ad Valorem Tax		\$ 774,568	\$ 786,771	\$ 798,585
Miscellaneous Revenue				
05-500-565120	Water Fund Payments	\$ 25,382	\$ 25,424	\$ 25,438
05-500-565125	HCGC Payments	\$ 109,715	\$ 109,869	\$ 109,919
Total Miscellaneous Revenue		\$ 135,097	\$ 135,293	\$ 135,357
Total Debt Service Revenue		\$ 909,665	\$ 922,064	\$ 933,942
Debt Service Expenses				
Debt Service				
05-650-655001	Principal	\$ 774,568	\$ 786,771	\$ 798,585
05-650-655002	Interest	\$ 119,568	\$ 108,771	\$ 97,585
05-650-655003	Bank Fees	\$ 2,000	\$ 2,000	\$ 2,000
Total Debt Service		\$ 896,136	\$ 897,542	\$ 898,170
Total Debt Service Expenses		\$ 896,136	\$ 897,542	\$ 898,170
Net Total Debt Service		\$ 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	Proposed	Proposed	Proposed	Proposed
	2024	2025	2026	2027	2028
REVENUE					
Revenue	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627
Total Revenue	\$ 331,955	\$ 335,275	\$ 335,275	\$ 338,627	\$ 338,627
EXPENSE					
Payroll	\$ 100,790	\$ 104,936	\$ 109,413	\$ 113,174	\$ 117,085
Supplies	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Equipment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Misc	\$ 145,000	\$ 134,000	\$ 184,000	\$ 184,000	\$ 184,000
Vehicle Expense	\$ 8,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Total Expenses	\$ 261,290	\$ 259,436	\$ 313,913	\$ 317,674	\$ 321,585

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 2024	Proposed 2025	Proposed 2026
Street Sales Tax Fund Revenue				
	Revenue			
06-500-520005	Street Maintenance Sales Tax	\$ 331,955	\$ 335,275	\$ 335,275
06-500-565001	Misc Revenue	\$ -		
	Total Revenue	\$ 331,955	\$ 335,275	\$ 335,275
Total Street Fund Revenue		\$ 331,955	\$ 335,275	\$ 335,275
Street Sales Tax Fund Expenses				
	Payroll			
06-606-610001	Salaries	\$ 74,844	\$ 78,586	\$ 82,516
06-606-610002	TMRS Retirement	\$ 9,453	\$ 9,815	\$ 10,306
06-606-610003	Workers compensation	\$ 2,411	\$ 2,411	\$ 2,411
06-606-610004	Unemployment Comp	\$ 144	\$ 144	\$ 144
06-606-610005	Group Health Insurance	\$ 12,000	\$ 12,000	\$ 12,000
06-606-610006	Medicare	\$ 1,097	\$ 1,139	\$ 1,196
06-606-610008	Overtime Pay	\$ -	\$ -	\$ -
06-606-610009	Cell Phone Allowance	\$ 840	\$ 840	\$ 840
	Total Payroll	\$ 100,790	\$ 104,936	\$ 109,413
	Supplies			
06-606-615002	Supplies	\$ 2,500	\$ 2,500	\$ 2,500
	Total Supplies	\$ 2,500	\$ 2,500	\$ 2,500
	Equipment			
06-606-625026	Equipment Purchase	\$ 5,000	\$ 5,000	\$ 5,000
	Total Equipment	\$ 5,000	\$ 5,000	\$ 5,000
	Miscellaneous			
06-606-635012	Street Signs	\$ 25,000	\$ 12,000	\$ 12,000
06-606-635013	Street Maintenance	\$ 10,000	\$ 12,000	\$ 12,000
06-606-635014	Trnsf to Capital (Street)	\$ 100,000	\$ 100,000	\$ 150,000
06-606-635015	Admin Reimbursements	\$ 10,000	\$ 10,000	\$ 10,000
	Total Miscellaneous	\$ 145,000	\$ 134,000	\$ 184,000
	Vehicle Expense			
06-606-640001	Gasoline/Maint	\$ 3,000	\$ 3,000	\$ 3,000
06-606-640002	Vehicle/Equip Maint	\$ 5,000	\$ 10,000	\$ 10,000
	Total Vehicle Expense	\$ 8,000	\$ 13,000	\$ 13,000
Total Street Fund Expenses		\$ 261,290	\$ 259,436	\$ 313,913
Net Total Street Fund		\$ 70,665	\$ 75,838	\$ 21,361

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	Proposed	Proposed	Proposed	Proposed
	2024	2025	2026	2027	2028
REVENUE					
Additional Revenue	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Water Revenue	\$ 1,864,860	\$ 2,016,328	\$ 2,023,856	\$ 2,190,338	\$ 2,180,481
Total Revenue	\$ 1,866,860	\$ 2,018,328	\$ 2,025,856	\$ 2,192,338	\$ 2,182,481
EXPENSE					
Water					
Payroll	\$ 209,094	\$ 212,367	\$ 221,100	\$ 227,596	\$ 235,351
Supplies	\$ 68,000	\$ 73,000	\$ 78,500	\$ 81,525	\$ 84,701
Training	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Equipment	\$ 64,000	\$ 94,000	\$ 29,000	\$ 34,000	\$ 269,000
Professional Service	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Misc	\$ 1,114,956	\$ 1,201,874	\$ 1,203,129	\$ 1,298,708	\$ 1,297,944
Vehicle Expense	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Capital Expense	\$ 36,500	\$ 31,500	\$ 31,500	\$ 36,500	\$ 31,500
Debt Service	\$ 25,382	\$ 25,424	\$ 25,438	\$ 25,424	\$ 25,382
Information Tech	\$ 45,000	\$ 46,000	\$ 46,000	\$ 48,000	\$ 50,000
Total Expenses	\$ 1,588,632	\$ 1,709,865	\$ 1,660,367	\$ 1,777,453	\$ 2,019,578
Storm Sewer					
Payroll	\$ 65,487	\$ 67,897	\$ 71,366	\$ 73,440	\$ 76,597
Equipment	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,500	\$ 10,500
Professional Services	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 35,000
Misc	\$ 18,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Vehicle Expense	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Capital Expense	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Expenses	\$ 272,187	\$ 276,397	\$ 279,866	\$ 282,440	\$ 295,597

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 2024	Proposed 2025	Proposed 2026
Water Fund Revenue				
Additional Revenue				
02-500-525011	Interest Earned	\$ 2,000	\$ 2,000	\$ 2,000
Total Additional Revenue		\$ 2,000	\$ 2,000	\$ 2,000
Miscellaneous Revenue				
02-500-565012	Miscellaneous Revenue	\$ 500	\$ 500	\$ 500
02-500-565038	Return Check Charge	\$ 100	\$ 100	\$ 100
02-500-565050	Water turn on Fees	\$ 4,500	\$ 4,500	\$ 4,500
02-500-565051	Late Fees	\$ 12,500	\$ 12,500	\$ 12,500
02-500-565052	Water/Sewer Setup Fees	\$ 48,000	\$ 48,000	\$ 48,000
02-500-565055	Water Revenue	\$ 746,550	\$ 821,205	\$ 821,205
02-500-565056	Sewer Revenue	\$ 695,750	\$ 765,325	\$ 765,325
02-500-565057	Sanitation Revenue	\$ 176,000	\$ 176,000	\$ 176,000
02-500-565059	Storm Sewer Fees	\$ 180,960	\$ 188,198	\$ 195,726
Total Miscellaneous Revenue		\$ 1,864,860	\$ 2,016,328	\$ 2,023,856
Total Water Revenue		\$ 1,866,860	\$ 2,018,328	\$ 2,025,856
Water Fund Expenses				
Water Fund				
Payroll				
02-620-610001	Salaries	\$ 134,133	\$ 135,738	\$ 142,524
02-620-610002	TMRS Retirement	\$ 17,462	\$ 18,957	\$ 19,805
02-620-610003	Workers compensation	\$ 2,999	\$ 2,999	\$ 2,999
02-620-610004	Unemployment Comp	\$ 432	\$ 432	\$ 432
02-620-610005	Group Health Insurance	\$ 36,000	\$ 36,000	\$ 37,000
02-620-610006	Medicare	\$ 2,027	\$ 2,201	\$ 2,299
02-620-610007	FICA Social Security	\$ -	\$ -	\$ -
02-620-610008	Overtime Pay	\$ 4,835	\$ 4,835	\$ 4,835
02-620-610009	Cell Phone Allowance	\$ 840	\$ 840	\$ 840
02-620-610012	Contract Services	\$ 10,000	\$ 10,000	\$ 10,000
02-620-610013	Holiday Pay	\$ 366	\$ 366	\$ 366
Total Payroll		\$ 209,094	\$ 212,367	\$ 221,100

ACCT		Budget 2024	Proposed 2025	Proposed 2026
Supplies				
02-620-615001	Office Supplies	\$ 5,000	\$ 5,000	\$ 5,000
02-620-615002	Supplies	\$ 50,000	\$ 55,000	\$ 60,500
02-620-615003	Printing	\$ 1,000	\$ 1,000	\$ 1,000
02-620-615004	Postage	\$ 4,300	\$ 4,300	\$ 4,300
02-620-615005	Electric	\$ 3,000	\$ 3,000	\$ 3,000
02-620-615006	Water	\$ 700	\$ 700	\$ 700
02-620-615009	Cable/Internet	\$ 3,000	\$ 3,000	\$ 3,000
02-620-640000	Gas	\$ 1,000	\$ 1,000	\$ 1,000
Total Supplies		\$ 68,000	\$ 73,000	\$ 78,500
Training				
02-620-620001	Training	\$ 8,000	\$ 8,000	\$ 8,000
02-620-620002	Dues & Memberships	\$ 4,000	\$ 4,000	\$ 4,000
Total Training		\$ 12,000	\$ 12,000	\$ 12,000
Equipment			replacing 11yo truck	
02-620-625001	Equipment/Rental	\$ 10,000	\$ 75,000	\$ 10,000
02-620-625004	Equipment Maintenance	\$ 4,000	\$ 4,000	\$ 4,000
02-620-625014	Building Maintenance	\$ 40,000	\$ 5,000	\$ 5,000
02-620-625021	Contingency Fund	\$ 10,000	\$ 10,000	\$ 10,000
Total Equipment		\$ 64,000	\$ 94,000	\$ 29,000
Professional Services				
02-620-630005	Audit Expense	\$ 6,500	\$ 6,500	\$ 6,500
Total Professional Services		\$ 6,500	\$ 6,500	\$ 6,500
Miscellaneous				
02-620-635001	Miscellaneous Expense	\$ 13,000	\$ 13,000	\$ 13,000
02-620-635008	Uniform Expense	\$ 8,000	\$ 8,000	\$ 8,000
02-620-635015	Admin Reimbursement to GF	\$ 140,015	\$ 151,375	\$ 151,939
02-620-635108	Franchise Expense	\$ 79,342	\$ 85,779	\$ 86,099
02-620-635121	Sanitation Payments	\$ 175,000	\$ 175,000	\$ 175,000
02-620-635125	Sewer Payments	\$ 372,600	\$ 409,860	\$ 409,860
02-620-635126	Water Purchases	\$ 315,000	\$ 346,500	\$ 346,500
02-620-635127	Water Sample Testing	\$ 12,000	\$ 12,360	\$ 12,731
Total Miscellaneous		\$ 1,114,956	\$ 1,201,874	\$ 1,203,129

ACCT		Budget 2024	Proposed 2025	Proposed 2026
	Vehicle Expense			
02-620-640001	Gasoline	\$ 4,200	\$ 4,200	\$ 4,200
02-620-640002	Vehicle/Equip Maint	\$ 3,000	\$ 3,000	\$ 3,000
	Total Vehicle Expense	\$ 7,200	\$ 7,200	\$ 7,200
	Capital Expense			
02-620-650000	Capital Outlay	\$ 35,000	\$ 30,000	\$ 30,000
02-620-650003	Equipment Rental	\$ 1,500	\$ 1,500	\$ 1,500
	Total Capital Expense	\$ 36,500	\$ 31,500	\$ 31,500
	Debt Service			
02-620-655021	Bond Payments	\$ 25,382	\$ 25,424	\$ 25,438
	Total Debt Service	\$ 25,382	\$ 25,424	\$ 25,438
	Information Technology			
02-620-660004	Third Party Provider	\$ 15,000	\$ 16,000	\$ 16,000
02-620-660005	Maintenance Contracts	\$ 20,000	\$ 20,000	\$ 20,000
02-620-660006	Equip/Software Purchase Maint	\$ 10,000	\$ 10,000	\$ 10,000
	Total Information Technology	\$ 45,000	\$ 46,000	\$ 46,000
Total Water Fund Expenses		\$ 1,588,632	\$ 1,709,865	\$ 1,660,367
Storm Sewer Maintenance				
	Payroll			
02-621-610001	Salaries	\$ 41,278	\$ 43,341	\$ 45,509
02-621-610002	TMRS Retirement	\$ 5,644	\$ 5,954	\$ 6,224
02-621-610003	Workers' Compensation	\$ 1,441	\$ 1,441	\$ 1,441
02-621-610004	Unemployment Comp	\$ 144	\$ 144	\$ 144
02-621-610005	Group Health Insurance	\$ 12,000	\$ 12,000	\$ 13,000
02-621-610006	Medicare	\$ 655	\$ 691	\$ 723
02-621-610007	FICA Social Securtiy	\$ -	\$ -	\$ -
02-621-610008	Overtime Pay	\$ 3,487	\$ 3,487	\$ 3,487
02-621-610009	Cell Phone Allowance	\$ 420	\$ 420	\$ 420
02-620-610013	Holiday Pay	\$ 418	\$ 418	\$ 418
	Total Payroll	\$ 65,487	\$ 67,897	\$ 71,366

ACCT		Budget 2024	Proposed 2025	Proposed 2026
	Equipment			
02-621-625001	Equipment	\$ 3,000	\$ 3,000	\$ 3,000
02-621-625006	Maintenance Contracts	\$ 7,000	\$ 7,000	\$ 7,000
	Total Equipment	\$ 10,000	\$ 10,000	\$ 10,000
	Professional Services			
02-621-630001	Engineering Fees	\$ 25,000	\$ 25,000	\$ 25,000
	Total Professional Services	\$ 25,000	\$ 25,000	\$ 25,000
	Miscellaneous			
02-621-635015	Admin Reimbursements	\$ 18,200	\$ 20,000	\$ 20,000
	Total Miscellaneous	\$ 18,200	\$ 20,000	\$ 20,000
	Vehicle Expense			
02-621-640001	Gasoline	\$ 1,000	\$ 1,000	\$ 1,000
02-621-640002	Vehicle/Equip Maint	\$ 2,500	\$ 2,500	\$ 2,500
	Total Vehicle Expense	\$ 3,500	\$ 3,500	\$ 3,500
	Capital Expense			
02-621-650013	Capital Improvements	\$ 150,000	\$ 150,000	\$ 150,000
	Total Capital Expense	\$ 150,000	\$ 150,000	\$ 150,000
Total Storm Sewer Expenses		\$ 272,187	\$ 276,397	\$ 279,866
Net Total Water/Sewer		\$ 6,040	\$ 32,067	\$ 85,623

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

	Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
Revenue					
Additional Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 2,125,100	\$ 2,125,100	\$ 1,705,100	\$ 1,469,500	\$ 1,709,500
Total Revenue	\$ 2,125,100	\$ 2,125,100	\$ 1,705,100	\$ 1,469,500	\$ 1,709,500
Expense					
Food and Beverage	\$ 259,776	\$ 260,745	\$ 265,298	\$ 3,000	\$ 3,000
Pro Shop	\$ 662,206	\$ 669,256	\$ 678,605	\$ 646,630	\$ 674,180
Maintenance	\$ 1,022,101	\$ 1,045,226	\$ 1,066,969	\$ 1,082,137	\$ 1,100,928
Total Expenses	\$ 1,944,083	\$ 1,975,227	\$ 2,010,871	\$ 1,731,767	\$ 1,778,107

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 2024	Proposed 2025	Proposed 2026
Hawks Creek Golf Course (HCGC) Fund Revenue				
	Miscellaneous Revenue			FW Construction
09-500-565001	Miscellaneous Revenue	\$ 1,000	\$ 1,000	\$ 1,000
09-500-565060	Green Fees	\$ 1,620,000	\$ 1,620,000	\$ 1,200,000
09-500-565065	Food	\$ 69,000	\$ 69,000	\$ 69,000
09-500-565066	Wine	\$ 100	\$ 100	\$ 100
09-500-565067	Liquor	\$ 29,500	\$ 29,500	\$ 29,500
09-500-565068	Beer	\$ 90,500	\$ 90,500	\$ 90,500
09-500-565069	Beverage	\$ 34,000	\$ 34,000	\$ 34,000
09-500-565070	Tips Earned	\$ 12,500	\$ 12,500	\$ 12,500
09-500-565075	Cart Rental	\$ 42,000	\$ 42,000	\$ 42,000
09-500-565076	Contract Lessons	\$ 5,000	\$ 5,000	\$ 5,000
09-500-565077	Club Rental	\$ 5,000	\$ 5,000	\$ 5,000
09-500-565078	Gratuities/lessons	\$ 1,000	\$ 1,000	\$ 1,000
09-500-565079	Range Balls	\$ 92,000	\$ 92,000	\$ 92,000
09-500-565080	Merchandise	\$ 120,000	\$ 120,000	\$ 120,000
09-500-565081	Handicap & Association	\$ 3,500	\$ 3,500	\$ 3,500
09-500-565082	Daily over/short	\$ -	\$ -	\$ -
	Total Miscellaneous Revenue	\$ 2,125,100	\$ 2,125,100	\$ 1,705,100
Total HCGC Revenue		\$ 2,125,100	\$ 2,125,100	\$ 1,705,100
Hawks Creek Golf Course (HCGC) Fund Expenses				
Food & Beverage Expenses				
	Payroll			
09-670-610001	Salaries	\$ 67,743	\$ 71,130	\$ 74,687
09-670-610002	TMRS Retirement	\$ 6,892	\$ 10,995	\$ 11,439
09-670-610003	Workers' Compensation	\$ 2,309	\$ 2,309	\$ 2,309
09-670-610004	Unemployment Comp	\$ 559	\$ 559	\$ 559
09-670-610005	Group Health Insurance	\$ 24,000	\$ 24,000	\$ 26,000
09-670-610006	Medicare	\$ 1,046	\$ 1,276	\$ 1,328
09-670-610007	FICA Social Security	\$ 1,052	\$ -	\$ -
09-670-610009	Cell Phone Allowance	\$ 420	\$ 420	\$ 420
09-670-610030	Tips Earned	\$ 12,500	\$ 12,500	\$ 12,500
09-670-610040	Over Time	\$ 1,831	\$ 1,831	\$ 1,831
09-672-610013	Holiday Pay	\$ 2,148	\$ 2,148	\$ 2,148
	Total Payroll	\$ 120,500	\$ 127,169	\$ 133,221

ACCT		Budget 2024	Proposed 2025	Proposed 2026
Supplies				
09-670-615002	Supplies	\$ 7,000	\$ 7,000	\$ 7,000
09-670-615021	Wine	\$ 250	\$ 250	\$ 250
09-670-615022	Bar Supplies	\$ 400	\$ 400	\$ 400
09-670-615023	Beer	\$ 37,000	\$ 37,000	\$ 37,000
09-670-615024	Beverages	\$ 18,000	\$ 18,000	\$ 18,000
09-670-615025	Food	\$ 43,000	\$ 43,000	\$ 43,000
09-670-615026	Liquor	\$ 9,000	\$ 9,000	\$ 9,000
Total Supplies		\$ 114,650	\$ 114,650	\$ 114,650
Equipment				
09-670-625000	New Equipment	\$ 5,000	\$ -	\$ -
09-670-625003	Equipment Lease	\$ 3,800	\$ 3,800	\$ 3,800
09-670-625004	Equipment Maintenance	\$ 500	\$ -	\$ -
09-670-625020	Equipment Repair	\$ 1,200	\$ 1,000	\$ 1,000
09-670-625021	Computer Repairs	\$ 500	\$ 500	\$ -
Total Equipment		\$ 11,000	\$ 5,300	\$ 4,800
Miscellaneous				
09-670-635001	Miscellaneous Expense	\$ 500	\$ 500	\$ 500
09-670-635023	Sales & Use Tax	\$ -	\$ -	\$ -
09-670-635024	Mixed Beverage Tax	\$ -	\$ -	\$ -
09-670-635025	Liquor Tax 6.7% Gross Sales	\$ 8,047	\$ 8,047	\$ 8,047
09-670-635030	Waste Disposal	\$ 1,080	\$ 1,080	\$ 1,080
09-670-635040	Licenses & Permits	\$ 4,000	\$ 4,000	\$ 3,000
Total Miscellaneous		\$ 13,627	\$ 13,627	\$ 12,627
Total Food & Beverages Expenses		\$ 259,776	\$ 260,745	\$ 265,298
Pro Shop Expenses				
Payroll				
09-671-610001	Salaries	\$ 238,181	\$ 250,090	\$ 262,595
09-671-610002	TMRS Retirement	\$ 23,034	\$ 31,791	\$ 33,353
09-671-610003	Workers' Compensation	\$ 7,649	\$ 7,649	\$ 7,649
09-671-610004	Unemployment Comp	\$ 1,296	\$ 1,296	\$ 1,296
06-671-610005	Group Health Insurance	\$ 32,100	\$ 32,100	\$ 32,100
09-671-610006	Medicare	\$ 3,466	\$ 3,691	\$ 3,872
09-671-610007	FICA Social Security	\$ 3,385	\$ -	\$ -
09-671-610008	Over Time Pay	\$ -	\$ -	\$ -
09-671-610009	Cell Phone Allowance	\$ 840	\$ 840	\$ 840
09-671-610025	Retirement Stipend	\$ 3,600	\$ 3,600	\$ 3,600
09-671-610030	Tips Earned	\$ -	\$ -	\$ -
09-672-610013	Holiday Pay	\$ -	\$ -	\$ -
Total Payroll		\$ 313,551	\$ 331,056	\$ 345,304

ACCT

Supplies

09-671-615002	Supplies
09-671-615003	Printing
09-671-615004	Postage
09-671-615005	Electric
09-671-615006	Water
09-671-615007	Natural Gas
09-671-615008	Telephone & Cable
09-671-615020	Tournament Supplies
09-671-615030	Merchandise

Total Supplies**Training**

09-671-620001	Training
09-671-620002	Dues & Memberships

Total Supplies**Equipment**

09-671-625000	New Equipment
09-671-625004	Carts Repair & Maint
09-671-625014	Building Maintenance
09-671-625021	Computer Repairs
09-671-625025	Range Ball/Club Rentals
09-671-625030	Cart Lease

Total Equipment**Professional Services**

09-671-630015	Administrative Services
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Total Professional Services**Miscellaneous**

09-671-635001	Miscellaneous Expense
09-671-635008	Uniform Expense
09-671-635023	Sales & Use Tax
09-671-635025	Advertising
09-671-635031	Credit Card Fees
09-671-635040	Licenses & Permits

Total Miscellaneous**Insurance**

09-671-645001	Error/Omission Insurance
09-671-645002	General Liability
09-671-645004	Property Insurance
09-671-645010	Real Property

Total Insurance

Budget 2024	Proposed 2025	Proposed 2026
\$ 6,000	\$ 6,000	\$ 6,000
\$ 500	\$ 500	\$ 500
\$ 500	\$ 500	\$ 500
\$ 54,000	\$ 54,000	\$ 54,000
\$ 12,000	\$ 12,000	\$ 12,000
\$ 3,100	\$ 3,100	\$ 3,100
\$ 9,000	\$ 9,000	\$ 9,000
\$ 200	\$ 200	\$ 200
\$ 90,000	\$ 90,000	\$ 90,000
\$ 175,300	\$ 175,300	\$ 175,300
\$ 1,500	\$ 1,500	\$ 1,500
\$ 5,000	\$ 5,000	\$ 5,000
\$ 6,500	\$ 6,500	\$ 6,500
\$ 1,500	\$ 500	\$ 500
\$ 5,000	\$ 5,000	\$ 5,000
\$ 15,000	\$ 5,000	\$ -
\$ 500	\$ 500	\$ 500
\$ 6,000	\$ 6,000	\$ 6,000
\$ 53,600	\$ 60,000	\$ 60,000
\$ 81,600	\$ 77,000	\$ 72,000
\$ 20,000	\$ 20,000	\$ 20,000
\$ 20,000	\$ 20,000	\$ 20,000
\$ 2,500	\$ 2,500	\$ 2,500
\$ 1,000	\$ 1,000	\$ 1,000
\$ 20,955	\$ 15,000	\$ 15,000
\$ 5,000	\$ 5,000	\$ 5,000
\$ 6,000	\$ 6,000	\$ 6,000
\$ 1,000	\$ 1,000	\$ 1,000
\$ 36,455	\$ 30,500	\$ 30,500
\$ 4,000	\$ 4,000	\$ 4,000
\$ 700	\$ 700	\$ 700
\$ 4,600	\$ 4,600	\$ 4,600
\$ 4,500	\$ 4,500	\$ 4,500
\$ 13,800	\$ 13,800	\$ 13,800

		Budget 2024	Proposed 2025	Proposed 2026
ACCT				
Capital Expense				
09-671-650010	Capital Improvements	\$ -	\$ -	\$ -
09-671-650011	Capital Repair	\$ 5,000	\$ -	\$ -
Total Capital Expense		\$ 5,000	\$ -	\$ -
Information Tech				
09-671-660004	Third Party Provider	\$ 10,000	\$ 10,100	\$ 10,201
09-671-660006	Equip/Software Purch/Maint	\$ 5,000	\$ 5,000	\$ 5,000
Total Information Tech		\$ 15,000	\$ 15,100	\$ 15,201
Total Pro Shop/Carts Expenses		\$ 662,206	\$ 669,256	\$ 678,605
Golf Maintenance Expenses				
Payroll				
09-672-610001	Salaries	\$ 362,647	\$ 380,779	\$ 399,818
09-672-610002	TMRS Retirement	\$ 46,088	\$ 49,284	\$ 51,662
09-672-610003	Workers' Compensation	\$ 12,218	\$ 12,218	\$ 12,218
09-672-610004	Unemployment Comp	\$ 1,296	\$ 1,296	\$ 1,296
09-672-610005	Group Health Insurance	\$ 96,000	\$ 96,000	\$ 96,000
09-672-610006	Medicare	\$ 5,536	\$ 5,722	\$ 5,998
09-672-610007	FICA Social Security	\$ 795	\$ -	\$ -
09-672-610008	Overtime Pay	\$ 8,748	\$ 8,748	\$ 8,748
09-672-610009	Cell Phone Allowance	\$ 1,260	\$ 1,260	\$ 1,260
09-672-610011	Certification Pay	\$ 300	\$ 300	\$ 300
09-672-610012	Contract Services	\$ 3,500	\$ 3,500	\$ 3,500
09-672-610013	Holiday Pay	\$ 8,748	\$ 8,000	\$ 8,000
Total Payroll		\$ 547,136	\$ 567,107	\$ 588,800
Supplies				
09-672-615002	Supplies	\$ 5,000	\$ 5,000	\$ 5,000
09-672-615005	Electric	\$ 50,000	\$ 50,000	\$ 50,000
09-672-615006	Water	\$ 4,000	\$ 4,000	\$ 4,000
09-672-615026	Trinity Water	\$ 30,000	\$ 30,000	\$ 30,000
09-672-615027	Golf Course	\$ 6,000	\$ 6,000	\$ 6,000
09-672-615028	Irrigation	\$ 9,000	\$ 9,000	\$ 9,000
09-672-615040	Chemicals	\$ 80,000	\$ 80,000	\$ 80,000
09-672-615041	Sand	\$ 10,000	\$ 10,000	\$ 10,000
09-672-615042	Seed/Sod	\$ 2,000	\$ 5,000	\$ 5,000
09-672-615043	Décor & Beautifications	\$ 600	\$ 600	\$ 600
Total Supplies		\$ 196,600	\$ 199,600	\$ 199,600
Training				
09-672-620001	Training	\$ 1,000	\$ 1,000	\$ 1,000
09-672-620002	Dues & Memberships	\$ 2,000	\$ 2,000	\$ 2,000
Total Training		\$ 3,000	\$ 3,000	\$ 3,000

ACCT		Budget 2024	Proposed 2025	Proposed 2026
Equipment				
09-672-625001	New Equipment			
09-672-625002	Equipment Repair	\$ 10,000	\$ 10,000	\$ 10,000
09-672-625003	Equipment Lease	\$ 80,900	\$ 80,900	\$ 80,900
09-672-625004	Equipment Maintenance	\$ 7,000	\$ 7,000	\$ 7,000
09-672-625007	Small Tools	\$ 1,000	\$ 1,000	\$ 1,000
09-672-625021	Computer Repairs	\$ 500	\$ 500	\$ 500
Total Equipment		\$ 99,400	\$ 99,400	\$ 99,400
Miscellaneous				
09-672-635001	Miscellaneous Expense	\$ 1,000	\$ 1,000	\$ 1,000
09-672-635008	Uniform Expense	\$ 6,000	\$ 6,000	\$ 6,000
09-672-635040	Licenses & Permits	\$ 4,000	\$ 4,000	\$ 4,000
Total Miscellaneous		\$ 11,000	\$ 11,000	\$ 11,000
Vehicle Expense				
09-672-640001	Gasoline/Oil	\$ 27,300	\$ 27,300	\$ 27,300
09-672-640002	Vehicle/Equip Maint	\$ 750	\$ 750	\$ 750
Total Vehicle Expense		\$ 28,050	\$ 28,050	\$ 28,050
Insurance				
09-672-645005	Mobile Equipment	\$ 6,700	\$ 6,700	\$ 6,700
09-672-645010	Equipment Insurance	\$ 5,600	\$ 5,600	\$ 5,600
Total Insurance		\$ 12,300	\$ 12,300	\$ 12,300
Capital Expense				
09-672-650003	Equipment Rental	\$ 2,000	\$ 2,000	\$ 2,000
09-672-650010	Capital Improvements	\$ 5,000	\$ 5,000	\$ 5,000
09-672-650011	Capital Repair	\$ 5,000	\$ 5,000	\$ 5,000
Total Capital Expense		\$ 12,000	\$ 12,000	\$ 12,000
Debt Service				
09-672-655023	Bond Series 17 Pymnt to Debt	\$ 109,715	\$ 109,869	\$ 109,919
Total Debt Service		\$ 109,715	\$ 109,869	\$ 109,919
Information Technology				
09-672-660004	Third Party Provider	\$ 2,100	\$ 2,100	\$ 2,100
09-672-660006	Equip/Software Purchase/Maint	\$ 800	\$ 800	\$ 800
Total Information Technology		\$ 2,900	\$ 2,900	\$ 2,900
Total Golf Maintenance Expenses		\$ 1,022,101	\$ 1,045,226	\$ 1,066,969
TOTAL EXPENSE FOR HCGC		\$ 1,944,083	\$ 1,975,227	\$ 2,010,871
Net Total		\$ 181,017	\$ 149,873	\$ (305,771)