

Westworth Village

Home of the NAS JRB



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ADOPTED BUDGET

2022-2023

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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 \$289,778, and of that amount \$39,310 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; **\$0.384272**
- c) the no-new-revenue maintenance and operations tax rate; **\$ 0.197831**
- d) the voter-approval tax rate; and **\$0.768909**
- e) the debt rate; and **\$0.229030**
- f) fiscal year debt service amount of **\$892,635**

On September 20<sup>th</sup> 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>	_____

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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

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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 2022-2023 fiscal year budget.

I've closed the last three 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 2021-2022 fiscal year did not present the immense pandemic challenges of the prior fiscal year, your local government operated under budget, and significant accomplishments occurred during the past fiscal year, including:

- grand opening of the city's first true park, Melva Campbell Park, which has been an overwhelming success
- the city's certified tax base increased to **\$443** million, representing a **ten** percent increase over last year's value of \$381 million. Since 2016, the city's tax base has increased an incredible **74%**.
- 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 increased to **76%** of total annual operating expenses
- the city's bond rating increased two levels to "**AA**," the same rating as Fort Worth and Arlington -- unheard of for a town of our size
- prioritized implementation of and funding for the city's comprehensive drainage city plan
- new modern illuminated city limit signs

- our outstanding police department received the prestigious “Best Practices” certification from the Texas Police Chiefs Association
- refinanced the bulk of the city’s bonded indebtedness at a lower interest rate, saving the citizens approximately \$30,000 per year
- another record-breaking year at Hawk’s Creek Golf Club, adding to the prior fiscal year’s operating surplus
- a strengthened, closer relationship between your city government and the senior officers at Naval Air Station Fort Worth Joint Reserve Base
- resurfacing of Roaring Springs Road through the city

The City of Westworth Village remains very strong financially, with a rapidly-expanding tax base and an historically low tax rate. Through both visionary leadership from our elected predecessors 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 get better.

I’ll say it yet again: *“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

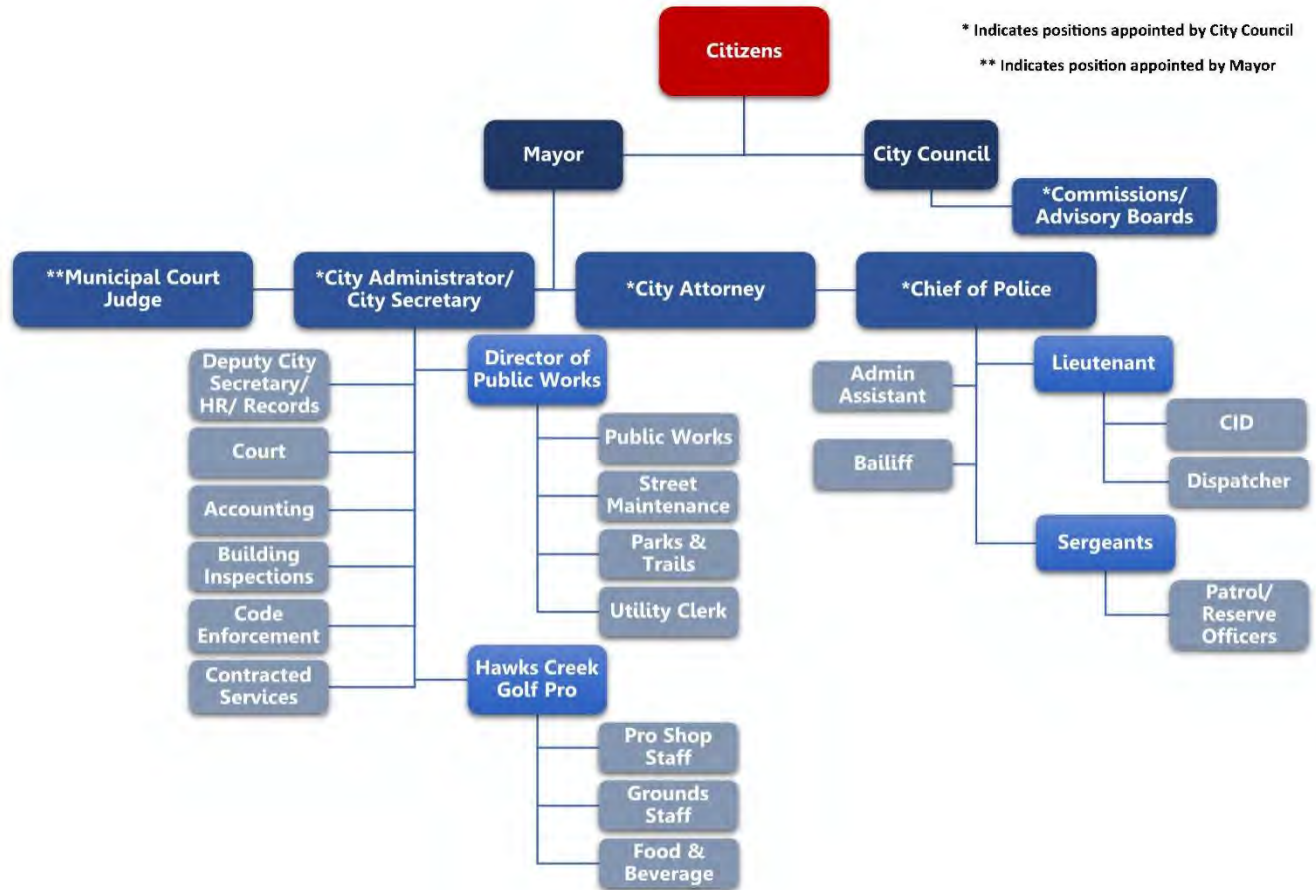
[mayorjones@cityofwestworth.com](mailto:mayorjones@cityofwestworth.com)

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



# MISSION STATEMENT

The Mayor and City Council's mission is to protect and enhance the quality of life of our residents. While maintaining our strong sense of community and citizen involvement, we will continue to provide leadership for future development. We honor Westworth Village's strong diverse heritage - from the original ranchers to our military families. Our residents celebrate their collective diversity and enjoy a positive community spirit.

Our proximity to Fort Worth and DFW Airport affords our community with the ability to sustain year-round economic success. We continue to maintain financial stability and low property taxes while meeting the needs of the community.

Your council serves you. We welcome your comments and invite you to join us in making this community the very best in the metroplex!

# VISION STATEMENT

## "Our Pathway to the Future"

We, the citizens of Westworth Village, Texas - will provide the resources necessary to ensure:

- Our neighborhoods and commercial areas are safe;
- The services provided by the city meet or exceed our expectations;
- The program of replacing the city's basic infrastructure is completed and thereafter its infrastructure is maintained to a high standard;
- The city sustains its success in attracting, motivating, and retaining a talented, capable, responsible, and responsive professional staff.

Maintain the financial integrity of the city by ensuring that it sustains a sound revenue base and that expenditures remain balanced with city revenues.

Retain the geographic integrity of our residential neighborhoods while promoting and sustaining attractive and successful commercial development along Highway 183 west of Kings Branch Creek.

Encourage investment and owner occupancy in our single-family neighborhoods.

Actively support the teachers, staff, and students at Burton Hill Elementary School and work constructively with the Fort Worth Independent School District to continually improve the performance of students at Stripling Middle School and Arlington Heights High School.

Cooperate with, assist, and support, the leaders of the Naval Air Station Fort Worth Joint Reserve Base to assist them in successfully fulfilling their mission.

Encourage community involvement and provide city supported and encouraged community activities and facilities that adapt to changes in the city's demographic profile.

**Take pride in and promote our city.**

# BUDGET TOTALS

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>GENERAL FUND</b>						
Revenue	\$ 3,690,061	\$ 4,014,614	\$ 3,507,653	\$ 3,973,747	\$ 3,994,447	\$ 4,204,427
Expenses	\$ 3,419,833	\$ 3,370,113	\$ 3,306,763	\$ 3,677,990	\$ 3,424,312	\$ 3,983,607
Net Revenue	\$ 270,228	\$ 644,500	\$ 200,890	\$ 295,757	\$ 570,135	\$ 220,820
<b>WATER ENTERPRISE FUND</b>						
Revenue	\$ 1,433,875	\$ 1,403,026	\$ 1,498,453	\$ 1,917,422	\$ 1,783,817	\$ 1,712,600
Expenses	\$ 1,376,531	\$ 1,453,398	\$ 1,507,004	\$ 1,881,843	\$ 1,783,758	\$ 1,616,870
Net Revenue	\$ 57,344	\$ (50,373)	\$ (8,551)	\$ 35,579	\$ 59	\$ 95,730
<b>CAPITAL FUND</b>						
Revenue	\$ 246,801	\$ 841,508	\$ 420,821	\$ 465,573	\$ 442,653	\$ 186,300
Expenses	\$ 491,047	\$ 1,309,005	\$ 408,394	\$ 60,000	\$ 23,479	\$ 125,000
Net Revenue	\$ (244,246)	\$ (467,497)	\$ 12,426	\$ 405,573	\$ 419,174	\$ 61,300
<b>CCPD SALES TAX FUND</b>						
Revenue	\$ 592,524	\$ 612,670	\$ 728,855	\$ 648,021	\$ 647,997	\$ 652,333
Expenses	\$ 561,073	\$ 579,414	\$ 646,148	\$ 613,323	\$ 641,536	\$ 665,235
Net Revenue	\$ 31,451	\$ 33,255	\$ 82,706	\$ 34,698	\$ 6,461	\$ (12,902)
<b>DEBT SERVICE</b>						
Revenue	\$ 900,913	\$ 939,283	\$ 888,046	\$ 925,000	\$ 924,000	\$ 896,097
Expenses	\$ 878,378	\$ 837,991	\$ 920,435	\$ 925,500	\$ 924,750	\$ 895,635
Net Revenue	\$ 22,536	\$ 101,292	\$ (32,389)	\$ (500)	\$ (750)	\$ 462
<b>ECON DEV SALES TAX FUND (WRA)</b>						
Revenue	\$ 301,702	\$ 358,955	\$ 602,303	\$ 877,166	\$ 754,490	\$ 327,166
Expenses	\$ 523,845	\$ 753,523	\$ 231,967	\$ 816,577	\$ 731,215	\$ 291,049
Net Revenue	\$ (222,143)	\$ (394,568)	\$ 370,336	\$ 60,589	\$ 23,275	\$ 36,118
<b>HAWKS CREEK ENTERPRISE FUND</b>						
Revenue	\$ 1,577,224	\$ 1,678,630	\$ 1,986,198	\$ 1,870,461	\$ 1,887,061	\$ 1,984,461
Expenses	\$ 1,587,776	\$ 1,466,733	\$ 1,709,498	\$ 1,867,453	\$ 1,481,914	\$ 1,962,260
Net Revenue	\$ (10,552)	\$ 58,167	\$ 276,699	\$ 3,007	\$ 405,148	\$ 22,201
<b>STREET SALES TAX FUND</b>						
Revenue	\$ 297,520	\$ 333,968	\$ 497,063	\$ 326,166	\$ 326,166	\$ 326,166
Expenses	\$ 294,582	\$ 333,639	\$ 65,583	\$ 204,631	\$ 186,006	\$ 221,980
Net Revenue	\$ 2,938	\$ 329	\$ 431,480	\$ 121,535	\$ 140,160	\$ 104,186
<b>TOTAL ALL FUNDS</b>						
Revenue	\$ 9,040,620	\$ 10,182,653	\$ 10,129,390	\$ 11,003,556	\$ 10,760,631	\$ 10,289,550
Expenses	\$ 9,133,064	\$ 10,103,818	\$ 8,795,793	\$ 10,047,318	\$ 9,196,969	\$ 9,761,636
Net Revenue	\$ (92,444)	\$ 78,835	\$ 1,333,597	\$ 956,238	\$ 1,563,662	\$ 527,914

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>GAS WELL ROYALTIES</b>						
Revenue	\$ -	\$ 160,778	\$ 458,371	\$ 175,000	\$ 617,626	\$ 175,000
Expenses	\$ -	\$ 18,195	\$ -	\$ -	\$ -	\$ -
Net Revenue	\$ -	\$ 142,583	\$ 458,371	\$ 175,000	\$ 617,626	\$ 175,000

# BANK BALANCES

CASH ON HAND (BUDGETED BANK BALANCES)						
	Projected FY22 Budget	Proposed FY23 Budget	Bank Balance 10/1/2021	Current Balance 8/1/2022	Projected FY23 Beginning Balance 10/1/2022	Projected FY24 Beginning Balance 10/1/2023
<b>GENERAL FUND</b>						
Revenue	\$ 3,994,447	\$ 4,204,427	\$ 419,402	\$ 792,870	\$ 620,292	\$ 841,113
Expenses	\$ 3,424,312	\$ 3,983,607				
Net Revenue	\$ 200,890	\$ 220,820				
<b>WATER FUND</b>						
Revenue	\$ 1,783,817	\$ 1,712,600	\$ 665,265	\$ 1,532,396	\$ 656,714	\$ 752,444
Expenses	\$ 1,783,758	\$ 1,616,870				
Net Revenue	\$ (8,551)	\$ 95,730				
<b>CAPITAL FUND</b>						
Revenue	\$ 442,653	\$ 186,300	\$ 827,285	\$ 396,231	\$ 839,711	\$ 901,011
Expenses	\$ 23,479	\$ 125,000				
Net Revenue	\$ 12,426	\$ 61,300				
<b>CCPD</b>						
Revenue	\$ 647,997	\$ 652,333	\$ 343,474	\$ 305,589	\$ 349,935	\$ 337,032
Expenses	\$ 641,536	\$ 665,235				
Net Revenue	\$ 6,461	\$ (12,902)				
<b>DEBT SERVICE</b>						
Revenue	\$ 924,000	\$ 896,097	\$ 123,871	\$ 7,349	\$ 123,121	\$ 123,583
Expenses	\$ 924,750	\$ 895,635				
Net Revenue	\$ (750)	\$ 462				
<b>WRA</b>						
Revenue	\$ 754,490	\$ 327,166	\$ 6,724	\$ 80,901	\$ 29,999	\$ 66,117
Expenses	\$ 731,215	\$ 291,049				
Net Revenue	\$ 23,275	\$ 36,118				
<b>HAWKS CREEK</b>						
Revenue	\$ 1,887,061	\$ 1,984,461	\$ 778,245	\$ 880,367	\$ 1,183,393	\$ 1,205,593
Expenses	\$ 1,481,914	\$ 1,962,260				
Net Revenue	\$ 405,148	\$ 22,201				
<b>STREET FUND</b>						
Revenue	\$ 326,166	\$ 326,166	\$ 186,657	\$ 93,822	\$ 326,817	\$ 431,003
Expenses	\$ 186,006	\$ 221,980				
Net Revenue	\$ 140,160	\$ 104,186				
<b>TOTAL FUNDS</b>						
Revenue	\$ 10,760,631	\$ 10,289,550	\$ 3,350,923	\$ 4,089,525	\$ 4,914,585	\$ 5,442,500
Expenses	\$ 9,196,969	\$ 9,761,636				
Net Revenue	\$ 1,563,662	\$ 527,914				

	Projected FY22 Budget	Proposed FY23 Budget	Bank Balance 10/1/2021	Current Balance 8/1/2022	Projected FY23 Beginning Balance 10/1/2022	Projected FY24 Beginning Balance 10/1/2023
<b>GAS WELL ROYALTIES</b>						
Revenue	\$ 175,000	\$ 175,000	\$ 20,877	\$ 31,882	\$ 195,877	\$ 370,877
Expenses	\$ -	\$ -				
Net Revenue	\$ 175,000	\$ 175,000				
<b>GRAND TOTAL</b>						
Revenue	\$ 10,935,631	\$ 10,464,550	\$ 3,371,800	\$ 4,121,407	\$ 5,110,462	\$ 5,813,377
Expenses	\$ 9,196,969	\$ 9,761,636				
Net Revenue	\$ 1,738,662	\$ 702,914				

# GOVERNMENTAL FUNDS

# GENERAL FUND

The city uses a conservative approach to budgeting its revenue and expenses, as we are unable to predict when the pandemic will end or long-term effects to both commercial businesses and local growth. The two major sources of its revenue for the General Fund are *ad valorem* and general sales taxes, making up approximately 72% 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 higher than last year. During FY2022 we returned to a pre-COVID type environment and saw an increase in residential permit revenue. Commercial permit revenue remained minimal as our commercial build out is almost complete.
- Minimal growth in general sales tax revenue is projected due to the instability in the economy and no new high producing business are anticipated to add to the tax rolls this year. We continue to remain conservative in our sales tax projections.
- Maintaining the current *ad valorem* tax rate based on the TAD estimated net property tax value of \$442,995,786.

## General Fund Revenue Overview

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>General Fund Revenue</b>					
Franchise Fees	\$ 402,078	\$ 408,373	\$ 421,750	\$ 425,950	\$ 420,950
Permit Fees	\$ 254,974	\$ 179,434	\$ 205,000	\$ 220,600	\$ 266,200
Sales Tax	\$ 1,501,252	\$ 1,532,551	\$ 1,524,048	\$ 1,653,331	\$ 1,650,831
Additional Revenue	\$ 207,266	\$ 200,505	\$ 173,401	\$ 171,601	\$ 190,101
Court Fines & Fees	\$ 327,865	\$ 449,653	\$ 315,700	\$ 316,250	\$ 316,250
WRA Distribution	\$ 200,000	\$ 355,867	\$ 115,000	\$ -	\$ -
HC Apartment Fee	\$ 133,923	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Ad Valorem Tax	\$ 640,824	\$ 738,814	\$ 926,884	\$ 1,034,515	\$ 1,208,595
Misc Revenue	\$ 21,879	\$ 14,416	\$ 161,700	\$ 16,500	\$ 16,500
<b>Total Revenue</b>	<b>\$ 3,690,061</b>	<b>\$ 4,014,614</b>	<b>\$ 3,978,482</b>	<b>\$ 3,973,747</b>	<b>\$ 4,204,427</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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	Percentage of sales tax to overall budget	17%	15%	15%	15%	15%
1	Percentage of <i>ad valorem</i> tax to overall budgeted revenue	9%	9%	10%	11%	12%
2	Months of operational expenses in General Fund reserves	6	7	9	11	11.5
3	Revenues exceeded expenses	No	Yes	Yes	Yes	Yes
3	M & O tax rate	\$0.24	\$0.25	\$0.26	\$0.23	\$0.24
4	Citywide taxable value	\$267,000,000	\$358,527,323	\$381,989,884	\$400,000,000	\$443,000,000

## 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

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>Administration</b>					
<b>Payroll</b>	\$ 543,570	\$ 417,972	\$ 488,898	\$ 323,632	\$ 302,264
<b>Supplies</b>	\$ 13,667	\$ 11,945	\$ 22,000	\$ 16,000	\$ 16,000
<b>Training</b>	\$ 22,713	\$ 10,758	\$ 23,000	\$ 18,500	\$ 16,500
<b>Equipment</b>	\$ 1,071	\$ 1,038	\$ 5,000	\$ 2,000	\$ 2,000
<b>Professional Srv</b>	\$ 77,172	\$ 100,034	\$ 98,500	\$ 127,000	\$ 200,500
<b>Miscellaneous</b>	\$ 675,769	\$ 702,081	\$ 838,406	\$ 666,567	\$ 688,296
<b>Capital Expense</b>	\$ 7,440	\$ 7,784	\$ 7,000	\$ 7,000	\$ 7,000
<b>Information Tech</b>	\$ 70,746	\$ 55,816	\$ 62,000	\$ 62,000	\$ 64,000
<b>Total Expenses</b>	\$ 1,412,148	\$ 1,307,427	\$ 1,544,804	\$ 1,222,699	\$ 1,296,561

### 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	# of expense budget categories exceeded	5	4	4	8	4
2	Public Notice Compliance	100%	100%	100%	100%	100%
2	Open Records Response five days	100%	98%	93%	98%	99%
3	# of email/text notifications sent	N/A	103	120	75	85
3	# of email/text notification users	N/A	115	257	280	290

## 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 by \$30,000, as we installed new city entrance signs last year and have no large project this year. The equipment line includes funds to replace AC units at city hall when they are unrepairable and to keep the building in good repair. The building is 15 years old, and ongoing maintenance and upkeep is increasing in frequency.

### Facilities Expense Overview

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>Facilities</b>					
<b>Supplies</b>	\$ 63,066	\$ 54,729	\$ 54,693	\$ 102,700	\$ 102,700
<b>Equipment</b>	\$ 55,657	\$ 42,962	\$ 53,118	\$ 80,000	\$ 80,000
<b>Professional Srv</b>	\$ 39,838	\$ 38,112	\$ 18,120	\$ 19,000	\$ 19,000
<b>Miscellaneous</b>	\$ 25	\$ 14	\$ -	\$ 31,000	\$ 1,000
<b>Insurance</b>	\$ 28,618	\$ 27,678	\$ 27,998	\$ 28,800	\$ 28,800
<b>Information Tech</b>	\$ 45,352	\$ 47,312	\$ 25,554	\$ 62,500	\$ 64,500
<b>Total Expenses</b>	\$ 232,555	\$ 210,806	\$ 179,484	\$ 324,000	\$ 296,000

### 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	Number of HVAC inspections	4	4	4	4	4
2	Number of citywide building inspections	1	1	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

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>Police</b>					
<b>Payroll</b>	\$ 1,013,822	\$ 1,142,510	\$ 1,115,253	\$ 1,368,930	\$ 1,547,258
<b>Supplies</b>	\$ 7,840	\$ 7,804	\$ 13,177	\$ 7,450	\$ 7,450
<b>Training</b>	\$ 17,700	\$ 19,075	\$ 17,182	\$ 28,150	\$ 28,150
<b>Equipment</b>	\$ 34,841	\$ 30,318	\$ 34,748	\$ 42,300	\$ 42,300
<b>Professional Services</b>	\$ 2,430	\$ -	\$ 334	\$ 3,000	\$ 3,000
<b>Miscellaneous</b>	\$ 36,220	\$ 37,450	\$ 49,551	\$ 37,000	\$ 56,000
<b>Insurance</b>	\$ 10,164	\$ 10,511	\$ 10,924	\$ 11,500	\$ 14,000
<b>Vehicle</b>	\$ 37,072	\$ 35,858	\$ 46,356	\$ 41,000	\$ 72,000
<b>Information Tech</b>	\$ 57,790	\$ 69,202	\$ 57,067	\$ 58,000	\$ 68,000
<b>Total Expenses</b>	\$ 1,217,880	\$ 1,352,728	\$ 1,344,592	\$ 1,597,330	\$ 1,838,158

### 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	Total response time	9:09	6:13	8:00	7:00	6:00
1, 3	Priority 1 response time	4:57	5:09	5:00	5:00	5:00
5	Criminal investigation assigned cases	281	300	538	550	550
5	Criminal investigation case clearance	90%	65.50%	61%	61%	73%
1, 5	Total cases	594	985	1000	1000	1000
1, 5	Total case clearance	90.90%	76.70%	63%	63.00%	75.00%
2, 4	Estimated total training hours	600	570	1586	2000	2000
6	Department policies implemented/reviewed	10	10	10	12	15
7	Texas Best Practices standards met	75%	88%	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

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>Court</b>					
<b>Payroll</b>	\$ 68,554	\$ 69,586	\$ 70,145	\$ 68,132	\$ 74,373
<b>Supplies</b>	\$ 1,901	\$ 1,488	\$ 1,862	\$ 2,300	\$ 2,300
<b>Training</b>	\$ 1,051	\$ 312	\$ 695	\$ 2,700	\$ 2,700
<b>Equipment</b>	\$ 20	\$ -	\$ -	\$ 500	\$ 500
<b>Professional Services</b>	\$ 36,332	\$ 37,083	\$ 38,738	\$ 46,433	\$ 45,600
<b>Capital Expense</b>	\$ 1,499	\$ -	\$ 225	\$ -	\$ 8,000
<b>Information Tech</b>	\$ 36,563	\$ 51,687	\$ 30,866	\$ 45,220	\$ 46,000
<b>Total Expenses</b>	\$ 145,921	\$ 160,156	\$ 142,531	\$ 165,286	\$ 179,473

### 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	Public Education Activities	1	2	0	1	1
2	Local Law Enforcement Education Events	3	3	1	2	2
3	OCA Compliance	100%	100%	98%	100%	98%

## 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. It includes a cost increase for the coming year.

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

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>Fire Protection and Prevention Services</b>					
Miscellaneous	\$ 318,462	\$ 337,496	\$ 356,631	\$ 368,728	\$ 372,415
<b>Total Expenses</b>	<b>\$ 318,462</b>	<b>\$ 337,496</b>	<b>\$ 356,631</b>	<b>\$ 368,728</b>	<b>\$ 372,415</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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	Per Capita Cost of Fire Services	\$106	\$112	\$114	\$119	\$120
1	# of Fort Worth Fire responses	1	0	0	3	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

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>Library</b>					
<b>Payroll</b>	\$ 26,674	\$ -	\$ -	\$ -	\$ -
<b>Supplies</b>	\$ 3,966	\$ -	\$ -	\$ -	\$ -
<b>Reimbursements</b>	\$ 2,681	\$ -	\$ 828	\$ 653	\$ 1,000
<b>Equipment</b>	\$ 52,685	\$ -	\$ -	\$ -	\$ -
<b>Miscellaneous</b>	\$ 1,011	\$ -	\$ -	\$ -	\$ -
<b>Information Tech</b>	\$ 5,849	\$ 1,500	\$ -	\$ 1,500	\$ -
<b>Total Expenses</b>	<b>\$ 92,866</b>	<b>\$ 1,500</b>	<b>\$ 828</b>	<b>\$ 2,153</b>	<b>\$ 1,000</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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	Number of Library Card Reimbursements	15	0	14	1	16
1	Number of Program Advertisements	6	3	0	2	4
2	Number of Library Programs held in city Facilities	0	0	0	0	2

## General Fund Details:

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>General Fund Revenue</b>							
<b>Franchise Fees</b>							
01-500-510001	Waste Collection	\$ 14,523	\$ 16,012	\$ 11,287	\$ 15,000	\$ 16,056	\$ 15,000
01-500-510002	Electric	\$ 226,489	\$ 240,340	\$ 232,087	\$ 245,000	\$ 185,013	\$ 245,000
01-500-510003	Gas	\$ 30,962	\$ 29,576	\$ 29,830	\$ 31,000	\$ 41,928	\$ 31,000
01-500-510004	Telecom	\$ 27,615	\$ 21,366	\$ 13,424	\$ 20,000	\$ 25,610	\$ 20,000
01-500-510006	Charter Cable	\$ 23,609	\$ 18,516	\$ 15,804	\$ 20,000	\$ 5,012	\$ 15,000
01-500-510007	Towing	\$ 5,000	\$ 4,750	\$ 3,000	\$ 4,000	\$ 2,309	\$ 4,000
01-500-510008	Water/Sewer	\$ 49,349	\$ 56,428	\$ 57,802	\$ 57,750	\$ 57,750	\$ 70,950
01-500-510009	Cell Tower Lease	\$ 24,532	\$ 21,385	\$ 22,168	\$ 20,000	\$ 8,359	\$ 20,000
	<b>Total Franchise Fees</b>	<b>\$ 402,078</b>	<b>\$ 408,373</b>	<b>\$ 385,402</b>	<b>\$ 425,950</b>	<b>\$ 342,037</b>	<b>\$ 420,950</b>
<b>Permit Fees</b>							
01-500-515001	Building	\$ 119,556	\$ 100,239	\$ 174,796	\$ 110,000	\$ 125,772	\$ 125,000
01-500-515002	Mechanical	\$ 11,164	\$ 8,414	\$ 7,170	\$ 9,900	\$ 4,463	\$ 10,000
01-500-515003	Grease Trap	\$ 794	\$ 222	\$ 4,066	\$ 1,000	\$ 5,912	\$ 3,000
01-500-515004	Electrical	\$ 14,731	\$ 8,599	\$ 12,980	\$ 10,000	\$ 10,171	\$ 10,000
01-500-515005	Plumbing	\$ 19,938	\$ 11,492	\$ 16,356	\$ 16,500	\$ 11,219	\$ 15,000
01-500-515006	Cert. of Occupancy	\$ 3,700	\$ 2,800	\$ 4,250	\$ 5,000	\$ 4,300	\$ 5,000
01-500-515007	Plat Fees	\$ 1,800	\$ 600	\$ 22,343	\$ 1,000	\$ 14,445	\$ 1,000
01-500-515008	Plan Review	\$ 81,461	\$ 45,513	\$ 98,520	\$ 50,000	\$ 85,637	\$ 80,000
01-500-515009	Garage Sale/Misc	\$ 1,830	\$ 1,555	\$ 830	\$ 1,500	\$ 2,945	\$ 1,500
01-500-515010	Solicitor	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100
01-500-515012	Contractor registration	\$ -	\$ -	\$ -	\$ 15,600	\$ 2,400	\$ 15,600
	<b>Total Permit Fees</b>	<b>\$ 254,974</b>	<b>\$ 179,434</b>	<b>\$ 341,310</b>	<b>\$ 220,600</b>	<b>\$ 267,264</b>	<b>\$ 266,200</b>
<b>Sales Tax</b>							
01-500-520000	General Sales Tax	\$ 1,190,017	\$ 1,216,677	\$ 991,986	\$ 1,304,665	\$ 911,703	\$ 1,304,665
01-500-520003	Econ. Dev. Sales Tax	\$ 297,520	\$ 304,178	\$ 184,841	\$ 326,166	\$ 302,199	\$ 326,166
01-500-520006	Mixed Beverage Tax	\$ 13,715	\$ 11,695	\$ 15,830	\$ 22,500	\$ 14,718	\$ 20,000
	<b>Total Sales Tax</b>	<b>\$ 1,501,252</b>	<b>\$ 1,532,551</b>	<b>\$ 1,192,657</b>	<b>\$ 1,653,331</b>	<b>\$ 1,228,620</b>	<b>\$ 1,650,831</b>
<b>Additional Revenue</b>							
01-500-525002	CCPD Disbursement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000
01-500-525003	TexPool Interest	\$ 7,462	\$ 4,454	\$ 331	\$ 1,000	\$ 5,172	\$ 1,000
01-500-525004	Money Market Interest	\$ 11,203	\$ 7,451	\$ 4,681	\$ 5,000	\$ 4,034	\$ 3,500
01-500-525005	HCGC Disbursement	\$ 25,000	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000
01-500-525006	Street/Stormwater Disbursement	\$ 23,200	\$ 23,200	\$ 10,000	\$ 13,200	\$ 13,200	\$ 18,200
01-500-525007	Other interest	\$ -	\$ -	\$ 198	\$ -	\$ -	\$ -
01-500-525009	Water Disbursement	\$ 130,401	\$ 130,401	\$ 130,401	\$ 130,401	\$ 130,401	\$ 130,401
01-500-525011	TexSTAR Interest	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
01-500-525012	LOGIC interest	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
	<b>Total Additional Revenue</b>	<b>\$ 207,266</b>	<b>\$ 200,505</b>	<b>\$ 165,611</b>	<b>\$ 171,601</b>	<b>\$ 172,807</b>	<b>\$ 190,101</b>
<b>Court Fines &amp; Fees</b>							
01-500-530001	Fines	\$ 221,624	\$ 259,995	\$ 261,867	\$ 225,000	\$ 230,516	\$ 225,000
01-500-530002	Admin Fees	\$ 12,574	\$ 113,334	\$ 11,751	\$ 10,000	\$ 8,854	\$ 10,000
01-500-530003	Capias Fees/Warrants	\$ 22,306	\$ 17,224	\$ 13,804	\$ 15,000	\$ 8,467	\$ 15,000
01-500-530005	Child Safety	\$ 816	\$ 1,957	\$ 2,925	\$ 2,000	\$ 2,368	\$ 2,000
01-500-530006	Court-Time Pay (City)	\$ 886	\$ 853	\$ 335	\$ 750	\$ 312	\$ 750
01-500-530007	Court-Time Pay (Court)	\$ 217	\$ 217	\$ 1,679	\$ 1,500	\$ 2,087	\$ 1,500
01-500-530008	Court-FTA	\$ 1,374	\$ 937	\$ 768	\$ 1,000	\$ 449	\$ 1,000
01-500-530009	Court Security	\$ 13,000	\$ 8,097	\$ -	\$ 15,000	\$ -	\$ 15,000
01-500-530010	Contract Service- Westover	\$ 38,400	\$ 36,000	\$ 19,922	\$ 36,000	\$ 27,000	\$ 36,000
01-500-530011	Contract Service- Lakeside	\$ 16,667	\$ -	\$ -	\$ -	\$ -	\$ -
01-500-530012	Expansions	\$ -	\$ 11,040	\$ -	\$ 10,000	\$ -	\$ 10,000
	<b>Total Court Fines &amp; Fees</b>	<b>\$ 327,865</b>	<b>\$ 449,653</b>	<b>\$ 313,050</b>	<b>\$ 316,250</b>	<b>\$ 280,053</b>	<b>\$ 316,250</b>
<b>WRA Distribution</b>							
01-500-545000	WRA Distribution	\$ 200,000	\$ 355,867	\$ -	\$ -	\$ -	\$ -
	<b>Total WRA Distribution</b>	<b>\$ 200,000</b>	<b>\$ 355,867</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>HC Apartment Fee</b>							
01-500-550000	HC Apartment Fee	\$ 133,923	\$ 135,000	\$ 144,387	\$ 135,000	\$ 144,388	\$ 135,000
	<b>Total HC Apartment Fee</b>	<b>\$ 133,923</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 144,388</b>	<b>\$ 135,000</b>

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
	<b>Ad Valorem Tax</b>						
01-500-555000	Ad Valorem Tax	\$ 640,824	\$ 738,814	\$ 974,245	\$ 1,034,515	\$ 1,515,908	\$ 1,208,595
	<b>Total Ad Valorem Tax</b>	<b>\$ 640,824</b>	<b>\$ 738,814</b>	<b>\$ 974,245</b>	<b>\$ 1,034,515</b>	<b>\$ 1,515,908</b>	<b>\$ 1,208,595</b>
	<b>MISC Revenue</b>						
01-500-565001	Misc Revenue	\$ 8,326	\$ 5,584	\$ -	\$ 5,000	\$ 42,974	\$ 5,000
01-500-565002	Jail Usage	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -
01-500-565003	Accident Reports	\$ 427	\$ 318	\$ 259	\$ 500	\$ 379	\$ 500
01-500-565004	Pet Registration	\$ 112	\$ 142	\$ 118	\$ 100	\$ 18	\$ 100
01-500-565005	Court Technology	\$ 13,000	\$ 8,372	\$ -	\$ 10,000	\$ -	\$ 10,000
01-500-565008	Administrative Reimbursement	\$ -	\$ 1,200	\$ 770	\$ 900	\$ -	\$ 900
01-500-565009	CARES Grant Funds (Covid-19)	\$ -	\$ -	\$ 145,200	\$ -	\$ -	\$ -
	<b>Total MISC Revenue</b>	<b>\$ 21,879</b>	<b>\$ 14,416</b>	<b>\$ 377</b>	<b>\$ 16,500</b>	<b>\$ 43,372</b>	<b>\$ 16,500</b>
<b>Total General Fund Revenue</b>		<b>\$ 3,690,061</b>	<b>\$ 4,014,614</b>	<b>\$ 3,507,653</b>	<b>\$ 3,973,747</b>	<b>\$ 3,994,447</b>	<b>\$ 4,204,427</b>
<b>General Fund Expenses</b>							
<b>Administration</b>							
	<b>Payroll</b>						
01-600-610001	Salaries	\$ 434,338	\$ 358,388	\$ 326,627	\$ 269,423	\$ 172,916	\$ 244,250
01-600-610002	TMRS Retirement	\$ 52,787	\$ 42,940	\$ 81,672	\$ 33,887	\$ 88,228	\$ 30,717
01-600-610003	Workers' Compensation	\$ 3,200	\$ 2,897	\$ 3,273	\$ 647	\$ 4,800	\$ 620
01-600-610004	Unemployment Comp	\$ 1,053	\$ 54	\$ 5,149	\$ 576	\$ 288	\$ 432
01-600-610005	Group Health Insurance	\$ 58,919	\$ 24,242	\$ 42,400	\$ 28,275	\$ 28,276	\$ 36,000
01-600-610006	Medicare	\$ 6,072	\$ 5,064	\$ 4,642	\$ 3,934	\$ 2,436	\$ 3,566
01-600-610007	Social Security	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
01-600-610009	Cell Phone Allowance	\$ 2,258	\$ 2,520	\$ 2,135	\$ 1,890	\$ 1,295	\$ 1,680
01-600-610013	Tuition Reimbursement	\$ 3,594	\$ 1,868	\$ 3,659	\$ 5,000	\$ 2,000	\$ 5,000
01-600-610014	WRA Salary Offset	\$ (20,000)	\$ (20,000)	\$ -	\$ (20,000)	\$ (20,000)	\$ (20,000)
01-600-610025	Retirement Stipend	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Payroll</b>	<b>\$ 543,570</b>	<b>\$ 417,972</b>	<b>\$ 469,562</b>	<b>\$ 323,632</b>	<b>\$ 280,238</b>	<b>\$ 302,264</b>
	<b>Supplies</b>						
01-600-615001	Office Supplies	\$ 3,860	\$ 5,763	\$ -	\$ 6,000	\$ -	\$ 6,000
01-600-615003	Printing	\$ 1,303	\$ 2,309	\$ 2,213	\$ 2,500	\$ -	\$ 2,500
01-600-615004	Postage	\$ 1,504	\$ 3,873	\$ 2,610	\$ 2,500	\$ 2,056	\$ 2,500
01-600-615005	Election Expenses	\$ 7,000	\$ -	\$ 3,304	\$ 5,000	\$ 4,510	\$ 5,000
01-600-615045	Vending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 13,667</b>	<b>\$ 11,945</b>	<b>\$ 8,127</b>	<b>\$ 16,000</b>	<b>\$ 6,566</b>	<b>\$ 16,000</b>
	<b>Training</b>						
01-600-620001	Training	\$ 9,027	\$ 4,506	\$ 5,948	\$ 8,000	\$ 5,411	\$ 8,000
01-600-620002	Dues & Memberships	\$ 3,327	\$ 2,660	\$ 3,092	\$ 3,000	\$ 2,250	\$ 3,000
01-600-620003	Notice & Publications	\$ 7,860	\$ 3,532	\$ 9,708	\$ 5,000	\$ 2,433	\$ 3,000
01-600-620005	Community Activities	\$ 2,500	\$ 61	\$ 698	\$ 2,500	\$ 2,500	\$ 2,500
	<b>Total Training</b>	<b>\$ 22,713</b>	<b>\$ 10,758</b>	<b>\$ 19,446</b>	<b>\$ 18,500</b>	<b>\$ 12,594</b>	<b>\$ 16,500</b>
	<b>Equipment</b>						
01-600-625002	Equipment & Repair	\$ 362	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
01-600-625004	Equipment Maintenance	\$ 709	\$ 1,038	\$ 687	\$ 1,000	\$ 4,164	\$ 1,000
	<b>Total Equipment</b>	<b>\$ 1,071</b>	<b>\$ 1,038</b>	<b>\$ 687</b>	<b>\$ 2,000</b>	<b>\$ 4,164</b>	<b>\$ 2,000</b>
	<b>Professional Services</b>						
01-600-630002	Legal & Professional	\$ 49,858	\$ 71,053	\$ 84,203	\$ 86,000	\$ 59,156	\$ 46,000
01-600-630004	Planning Fees	\$ -	\$ -	\$ -	\$ -	\$ 2,523	\$ -
01-600-630005	Accounting and Audit Expense	\$ 23,360	\$ 24,500	\$ 33,051	\$ 37,000	\$ 75,963	\$ 48,000
01-600-630006	Inspection Expense	\$ -	\$ -	\$ 118,006	\$ -	\$ 71,778	\$ 102,500
01-600-630011	Emergency Management	\$ 3,954	\$ 4,481	\$ 2,466	\$ 4,000	\$ 2,339	\$ 4,000
	<b>Total Professional Service</b>	<b>\$ 77,172</b>	<b>\$ 100,034</b>	<b>\$ 237,726</b>	<b>\$ 127,000</b>	<b>\$ 211,759</b>	<b>\$ 200,500</b>

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
	<b>Miscellaneous</b>						
01-600-635001	Misc Expense	\$ 14,490	\$ 25,132	\$ 47,922	\$ 14,000	\$ 37,341	\$ 14,000
01-600-635002	Mayor/Council	\$ 6,379	\$ 6,101	\$ 6,954	\$ 7,500	\$ 85	\$ 7,500
01-600-635007	Employee Bond	\$ 960	\$ 480	\$ -	\$ 480	\$ 480	\$ 480
01-609-635017	FW Transportation Authority	\$ 619	\$ -	\$ -	\$ 650	\$ 650	\$ 650
01-609-635018	Enviromental Cleanup	\$ 1,800	\$ 1,570	\$ -	\$ 2,000	\$ -	\$ 2,000
01-600-635019	Economic Development Sales Tax (WF)	\$ 297,520	\$ 304,178	\$ 77,311	\$ 286,838	\$ 302,199	\$ 326,166
01-600-635021	WS 380 Agreement Payments	\$ 354,000	\$ 364,620	\$ 229,597	\$ 355,100	\$ 259,637	\$ 337,500
01-600-630020	COVID-19 Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Miscellaneous</b>	\$ 675,769	\$ 702,081	\$ 361,785	\$ 666,567	\$ 600,392	\$ 688,296
	<b>Capital Expense</b>						
01-600-650003	Equipment Rental	\$ 7,440	\$ 7,784	\$ 6,038	\$ 7,000	\$ 6,885	\$ 7,000
	<b>Total Capital Expense</b>	\$ 7,440	\$ 7,784	\$ 6,038	\$ 7,000	\$ 6,885	\$ 7,000
	<b>Information Technology</b>						
01-600-660004	Third Party Provider	\$ 21,609	\$ 28,967	\$ 21,800	\$ 22,000	\$ 50,579	\$ 24,000
01-600-660005	Maintenance Contracts	\$ 24,117	\$ 22,193	\$ 25,793	\$ 30,000	\$ 22,433	\$ 30,000
01-600-660006	Equip/Software Purchase	\$ 25,019	\$ 4,656	\$ 7,218	\$ 10,000	\$ 2,246	\$ 10,000
	<b>Total Information Tech</b>	\$ 70,746	\$ 55,816	\$ 54,811	\$ 62,000	\$ 75,258	\$ 64,000
<b>TOTAL ADMINISTRATION</b>		\$ 1,412,148	\$ 1,307,427	\$ 1,158,181	\$ 1,222,699	\$ 1,197,856	\$ 1,296,561
	<b>Facilities</b>						
	<b>Supplies</b>						
01-601-615005	Electric-General	\$ 30,725	\$ 23,651	\$ 32,251	\$ 36,000	\$ 37,479	\$ 36,000
01-601-615006	Water-General	\$ 3,951	\$ 4,954	\$ 4,905	\$ 8,000	\$ 5,034	\$ 8,000
01-601-615007	Gas-General	\$ 3,116	\$ 2,860	\$ 2,544	\$ 4,000	\$ 5,741	\$ 4,000
01-601-615008	Telephone-General	\$ 10,782	\$ 9,963	\$ 9,005	\$ 10,200	\$ 16,063	\$ 10,200
01-601-615026	Street Lighting	\$ 14,492	\$ 13,301	\$ 5,989	\$ 44,500	\$ 14,601	\$ 44,500
	<b>Total Supplies</b>	\$ 63,066	\$ 54,729	\$ 54,693	\$ 102,700	\$ 78,918	\$ 102,700
	<b>Equipment</b>						
01-601-625014	Building Maintenance	\$ 55,657	\$ 42,962	\$ 53,118	\$ 80,000	\$ 23,524	\$ 80,000
	<b>Total Equipment</b>	\$ 55,657	\$ 42,962	\$ 53,118	\$ 80,000	\$ 23,524	\$ 80,000
	<b>Professional Services</b>						
01-601-630008	Janitorial Services	\$ 19,845	\$ 18,120	\$ 18,120	\$ 19,000	\$ 19,100	\$ 19,000
01-601-630017	Lawn & Roadside Maintenance	\$ 19,993	\$ 19,992	\$ -	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	\$ 39,838	\$ 38,112	\$ 18,120	\$ 19,000	\$ 19,100	\$ 19,000
	<b>Miscellaneous</b>						
01-601-635001	Miscellaneous	\$ 25	\$ 14	\$ -	\$ 1,000	\$ 742	\$ 1,000
01-601-635002	City Entrance Signage	\$ -	\$ -	\$ -	\$ 30,000	\$ 69,800	\$ -
	<b>Total Miscellaneous</b>	\$ 25	\$ 14	\$ -	\$ 31,000	\$ 70,542	\$ 1,000
	<b>Insurance</b>						
01-601-645001	Error/Omission Insurance	\$ 4,141	\$ 3,630	\$ 3,562	\$ 4,000	\$ 3,231	\$ 4,000
01-601-645002	General Liability	\$ 4,506	\$ 3,749	\$ 3,529	\$ 4,000	\$ 2,168	\$ 4,000
01-601-645003	Vehicle Insurance	\$ 10,570	\$ 10,001	\$ 10,321	\$ 10,000	\$ 8,058	\$ 10,000
01-601-645004	Real/Pers Property	\$ 8,786	\$ 9,547	\$ 9,836	\$ 10,000	\$ 10,109	\$ 10,000
01-601-645005	Mobile Equipment	\$ 614	\$ 751	\$ 751	\$ 800	\$ 3,703	\$ 800
	<b>Total Insurance</b>	\$ 28,618	\$ 27,678	\$ 27,998	\$ 28,800	\$ 27,269	\$ 28,800
	<b>Information Tech</b>						
01-601-660004	Third Party Provider	\$ 32,805	\$ 39,597	\$ 25,270	\$ 37,500	\$ 28,500	\$ 39,500
01-601-660006	Equip/Software Purch/Maint	\$ 12,548	\$ 7,715	\$ 284	\$ 25,000	\$ 18,634	\$ 25,000
	<b>Total Information Tech</b>	\$ 45,352	\$ 47,312	\$ 25,554	\$ 62,500	\$ 47,134	\$ 64,500
<b>TOTAL FACILITIES</b>		\$ 232,555	\$ 210,806	\$ 304,000	\$ 324,000	\$ 266,486	\$ 296,000

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Police</b>							
<b>Payroll</b>							
01-603-610001	Salaries	\$ 701,769	\$ 814,115	\$ 784,849	\$ 923,808	\$ 784,849	\$ 1,005,110
01-603-610002	TMRS Retirement	\$ 95,830	\$ 106,847	\$ 109,423	\$ 131,584	\$ 109,423	\$ 143,813
01-603-610003	Workers' Compensation	\$ 21,454	\$ 19,723	\$ 21,218	\$ 22,935	\$ 21,714	\$ 24,556
01-603-610004	Unemployment Comp	\$ 2,247	\$ 429	\$ 1,930	\$ 2,304	\$ 2,233	\$ 2,448
01-603-610005	Group Health Insurance	\$ 93,055	\$ 106,662	\$ 107,974	\$ 139,200	\$ 139,200	\$ 204,000
01-603-610006	Medicare	\$ 10,680	\$ 11,972	\$ 11,698	\$ 15,335	\$ 15,335	\$ 16,757
01-603-610007	FICA- Social Security	\$ 1,562	\$ 514	\$ -	\$ -	\$ 425	\$ -
01-603-610008	Overtime Pay	\$ 61,920	\$ 48,370	\$ 46,466	\$ 38,945	\$ 46,466	\$ 43,479
01-603-610009	Cell Phone Allowance	\$ 4,005	\$ 5,155	\$ 4,600	\$ 6,120	\$ 6,120	\$ 6,000
01-603-610010	Car Allowance	\$ 6,000	\$ 692	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
01-603-610011	Certification Pay	\$ 15,300	\$ 28,031	\$ 27,096	\$ 55,500	\$ 55,500	\$ 66,300
01-603-610013	Holiday Pay	\$ -	\$ -	\$ -	\$ 27,199	\$ -	\$ 28,795
01-603-610015	STEP Grant	\$ -	\$ 3,712	\$ 2,667	\$ -	\$ 660	\$ -
	<b>Total Payroll</b>	<b>\$ 1,013,822</b>	<b>\$ 1,142,510</b>	<b>\$ 1,115,253</b>	<b>\$ 1,368,930</b>	<b>\$ 1,187,264</b>	<b>\$ 1,547,258</b>
<b>Supplies</b>							
01-603-615001	Office Supplies	\$ 5,143	\$ 3,378	\$ 9,296	\$ 5,000	\$ 2,616	\$ 5,000
01-603-615002	Supplies	\$ 1,444	\$ 3,345	\$ 2,803	\$ 1,000	\$ 1,090	\$ 1,000
01-603-615003	Printing	\$ 966	\$ 637	\$ 356	\$ 850	\$ 1,000	\$ 850
01-603-615004	Postage	\$ 287	\$ 444	\$ 722	\$ 600	\$ 500	\$ 600
	<b>Total Supplies</b>	<b>\$ 7,840</b>	<b>\$ 7,804</b>	<b>\$ 13,177</b>	<b>\$ 7,450</b>	<b>\$ 5,206</b>	<b>\$ 7,450</b>
<b>Training</b>							
01-603-620001	Training	\$ 14,570	\$ 16,450	\$ 14,897	\$ 25,000	\$ 26,000	\$ 25,000
01-603-620002	Dues & Memberships	\$ 2,889	\$ 2,511	\$ 2,087	\$ 3,000	\$ 1,509	\$ 3,000
01-603-620003	Notices & Publications	\$ 241	\$ 114	\$ 198	\$ 150	\$ 468	\$ 150
	<b>Total Training</b>	<b>\$ 17,700</b>	<b>\$ 19,075</b>	<b>\$ 17,182</b>	<b>\$ 28,150</b>	<b>\$ 27,977</b>	<b>\$ 28,150</b>
<b>Equipment</b>							
01-603-625002	Equipment & Repair	\$ 26,986	\$ 24,179	\$ 24,265	\$ 30,000	\$ 28,611	\$ 30,000
01-603-625006	Maintenance Contracts	\$ -	\$ -	\$ -	\$ 1,300	\$ -	\$ 1,300
01-603-625008	Maint Radio/Radar	\$ 3,500	\$ 625	\$ 1,734	\$ 3,500	\$ 5,229	\$ 3,500
01-603-625009	Jail Maint & Communication	\$ 4,355	\$ 5,514	\$ 8,749	\$ 7,500	\$ 6,555	\$ 7,500
	<b>Total Equipment</b>	<b>\$ 34,841</b>	<b>\$ 30,318</b>	<b>\$ 34,748</b>	<b>\$ 42,300</b>	<b>\$ 40,395</b>	<b>\$ 42,300</b>
<b>Professional Services</b>							
01-603-630002	Legal & Professional	\$ 2,430	\$ -	\$ 334	\$ 3,000	\$ -	\$ 3,000
	<b>Total Professional Services</b>	<b>\$ 2,430</b>	<b>\$ -</b>	<b>\$ 334</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>
<b>Miscellaneous</b>							
01-603-635009	Jail Food	\$ 891	\$ 889	\$ 576	\$ 2,500	\$ 2,274	\$ 1,500
01-603-635010	Lab Charges	\$ 10,834	\$ 19,006	\$ 28,160	\$ 18,000	\$ 26,831	\$ 24,000
01-603-635011	Animal Control	\$ 6,250	\$ 5,316	\$ 2,500	\$ 6,500	\$ 5,000	\$ 5,500
01-603-635029	Contract Services	\$ 18,245	\$ 12,240	\$ 18,315	\$ 10,000	\$ 26,630	\$ 25,000
	<b>Total Miscellaneous</b>	<b>\$ 36,220</b>	<b>\$ 37,450</b>	<b>\$ 49,551</b>	<b>\$ 37,000</b>	<b>\$ 60,735</b>	<b>\$ 56,000</b>
<b>Insurance</b>							
01-603-645007	Law Enforcement Liability	\$ 10,164	\$ 10,511	\$ 10,924	\$ 11,500	\$ 12,406	\$ 14,000
	<b>Total Insurance</b>	<b>\$ 10,164</b>	<b>\$ 10,511</b>	<b>\$ 10,924</b>	<b>\$ 11,500</b>	<b>\$ 12,406</b>	<b>\$ 14,000</b>
<b>Vehicle Expense</b>							
01-603-640001	Gasoline	\$ 18,474	\$ 17,851	\$ 22,941	\$ 23,000	\$ 32,106	\$ 54,000
01-603-640002	Vehicle/Equip Maint	\$ 18,598	\$ 18,006	\$ 23,415	\$ 18,000	\$ 20,220	\$ 18,000
	<b>Total Vehicle Expense</b>	<b>\$ 37,072</b>	<b>\$ 35,858</b>	<b>\$ 46,356</b>	<b>\$ 41,000</b>	<b>\$ 52,326</b>	<b>\$ 72,000</b>
<b>Information Tech</b>							
01-603-660004	Third Party Provider	\$ 27,673	\$ 34,052	\$ 24,170	\$ 28,000	\$ 28,121	\$ 33,000
01-603-660006	Equip/Software Purch/Maint	\$ 30,117	\$ 35,150	\$ 32,897	\$ 30,000	\$ 9,119	\$ 35,000
	<b>Total Information Tech</b>	<b>\$ 57,790</b>	<b>\$ 69,202</b>	<b>\$ 57,067</b>	<b>\$ 58,000</b>	<b>\$ 37,240</b>	<b>\$ 68,000</b>
<b>TOTAL POLICE</b>		<b>\$ 1,217,880</b>	<b>\$ 1,352,728</b>	<b>\$ 1,344,592</b>	<b>\$ 1,597,330</b>	<b>\$ 1,423,548</b>	<b>\$ 1,838,158</b>

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Court</b>							
<b>Payroll</b>							
01-604-610001	Salaries	\$ 50,579	\$ 52,425	\$ 53,577	\$ 51,500	\$ 51,500	\$ 54,075
01-604-610002	TMRS Retirement	\$ 6,390	\$ 6,359	\$ 6,668	\$ 6,485	\$ 6,485	\$ 6,806
01-604-610003	Workers' Compensation	\$ 130	\$ 24	\$ 127	\$ 131	\$ 130	\$ 137
01-604-610004	Unemployment Comp	\$ 162	\$ 153	\$ 254	\$ 144	\$ 144	\$ 144
01-604-610005	Group Health Insurance	\$ 9,751	\$ 9,199	\$ 8,429	\$ 8,700	\$ 8,700	\$ 12,000
01-604-610006	Medicare	\$ 703	\$ 691	\$ 671	\$ 753	\$ 753	\$ 790
01-604-610008	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
01-604-610009	Cell Phone Allowance	\$ 840	\$ 735	\$ 420	\$ 420	\$ 420	\$ 420
	<b>Total Payroll</b>	<b>\$ 68,554</b>	<b>\$ 69,586</b>	<b>\$ 70,145</b>	<b>\$ 68,132</b>	<b>\$ 68,132</b>	<b>\$ 74,373</b>
<b>Supplies</b>							
01-604-615001	Office Supplies	\$ 273	\$ 496	\$ 997	\$ 1,000	\$ 665	\$ 1,000
01-604-615003	Printing	\$ -	\$ 65	\$ 65	\$ 500	\$ 2,000	\$ 500
01-604-615004	Postage	\$ 1,628	\$ 928	\$ 800	\$ 800	\$ 2,503	\$ 800
	<b>Total Supplies</b>	<b>\$ 1,901</b>	<b>\$ 1,488</b>	<b>\$ 1,862</b>	<b>\$ 2,300</b>	<b>\$ 5,168</b>	<b>\$ 2,300</b>
<b>Training</b>							
01-604-620001	Training	\$ 1,011	\$ 257	\$ 695	\$ 1,500	\$ 494	\$ 1,500
01-604-620002	Dues & Memberships	\$ 40	\$ 55	\$ -	\$ 600	\$ -	\$ 600
01-604-620004	Judge Seminar Expense	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600
	<b>Total Training</b>	<b>\$ 1,051</b>	<b>\$ 312</b>	<b>\$ 695</b>	<b>\$ 2,700</b>	<b>\$ 494</b>	<b>\$ 2,700</b>
<b>Equipment</b>							
01-604-625013	Office Equipment	\$ 20	\$ -	\$ -	\$ 500	\$ 93	\$ 500
	<b>Total Equipment</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 93</b>	<b>\$ 500</b>
<b>Professional Services</b>							
01-604-630009	Judge	\$ 16,732	\$ 16,000	\$ 19,600	\$ 16,000	\$ 19,333	\$ 16,000
01-604-630010	Magistrate & Juror Fee	\$ 7,200	\$ 7,200	\$ 5,533	\$ 7,200	\$ 7,200	\$ 7,200
01-604-630011	Prosecutor	\$ 10,000	\$ 12,000	\$ 13,000	\$ 12,000	\$ 17,500	\$ 20,000
01-604-630012	Translator	\$ 2,400	\$ 1,883	\$ 604	\$ 2,400	\$ 2,400	\$ 2,400
	<b>Total Professional Services</b>	<b>\$ 36,332</b>	<b>\$ 37,083</b>	<b>\$ 38,738</b>	<b>\$ 37,600</b>	<b>\$ 46,433</b>	<b>\$ 45,600</b>
<b>Capital Expense</b>							
01-604-650002	Court Security	\$ 1,499	\$ -	\$ 225	\$ 8,000	\$ -	\$ 8,000
	<b>Total Capital Expense</b>	<b>\$ 1,499</b>	<b>\$ -</b>	<b>\$ 225</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 8,000</b>
<b>Information Tech</b>							
01-604-660004	Third Party Provider	\$ 17,092	\$ 22,810	\$ 14,957	\$ 17,000	\$ 18,000	\$ 19,000
01-604-660005	Maintenance Contracts	\$ 13,543	\$ 22,740	\$ 14,572	\$ 22,000	\$ 23,705	\$ 22,000
01-604-660006	Equip/Software Purch/Maint	\$ 5,927	\$ 6,137	\$ 1,338	\$ 5,000	\$ 3,515	\$ 5,000
	<b>Total Information Tech</b>	<b>\$ 36,563</b>	<b>\$ 51,687</b>	<b>\$ 30,866</b>	<b>\$ 44,000</b>	<b>\$ 45,220</b>	<b>\$ 46,000</b>
<b>TOTAL COURT</b>		<b>\$ 145,921</b>	<b>\$ 160,156</b>	<b>\$ 142,531</b>	<b>\$ 163,232</b>	<b>\$ 165,540</b>	<b>\$ 179,473</b>
<b>Fire Protection and Prevention Services</b>							
<b>Miscellaneous</b>							
01-605-635102	City of Fort Worth Contract	\$ 318,462	\$ 337,496	\$ 356,631	\$ 368,728	\$ 368,728	\$ 372,415
	<b>Total Miscellaneous</b>	<b>\$ 318,462</b>	<b>\$ 337,496</b>	<b>\$ 356,631</b>	<b>\$ 368,728</b>	<b>\$ 368,728</b>	<b>\$ 372,415</b>
<b>TOTAL Fire Protection &amp; Prevention</b>		<b>\$ 318,462</b>	<b>\$ 337,496</b>	<b>\$ 356,631</b>	<b>\$ 368,728</b>	<b>\$ 368,728</b>	<b>\$ 372,415</b>

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Library</b>							
<b>Reimbursements</b>							
01-608-620006	FW Library Card Reimb	\$ 85	\$ -	\$ 700	\$ 1,000	\$ 500	\$ 500
01-608-620002	Dues & Memberships	\$ 2,596	\$ -	\$ 128	\$ 1,000	\$ 153	\$ 500
01-608-620003	Notices & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Training</b>	\$ 2,681	\$ -	\$ 828	\$ 2,000	\$ 653	\$ 1,000
<b>Total Library</b>		\$ 92,866	\$ 1,500	\$ 828	\$ 2,000	\$ 2,153	\$ 1,000
<b>Total General Fund Expenses</b>		\$ 3,419,833	\$ 3,370,113	\$ 3,306,763	\$ 3,677,990	\$ 3,424,312	\$ 3,983,607
<b>Net General Fund</b>		\$ 270,228	\$ 644,500	\$ 200,890	\$ 295,757	\$ 570,135	\$ 220,820

## 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

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>Street Fund Revenue</b>					
Revenue	\$ 297,520	\$ 333,968	\$ 497,063	\$ 326,166	\$ 326,166
<b>Total Revenue</b>	<b>\$ 297,520</b>	<b>\$ 333,968</b>	<b>\$ 497,063</b>	<b>\$ 326,166</b>	<b>\$ 326,166</b>
<b>Street Fund Expense</b>					
Payroll	\$ 154,740	\$ 160,860	\$ 17,016	\$ 87,131	\$ 100,480
Supplies	\$ 1,798	\$ 1,423	\$ 121	\$ 1,068	\$ 2,500
Equipment	\$ 26,538	\$ -	\$ -	\$ 1,895	\$ 5,000
Misc	\$ 105,064	\$ 166,762	\$ 44,282	\$ 93,015	\$ 106,000
Vehicle Expense	\$ 6,442	\$ 4,594	\$ 4,164	\$ 2,897	\$ 8,000
<b>Total Expenses</b>	<b>\$ 294,582</b>	<b>\$ 333,639</b>	<b>\$ 65,583</b>	<b>\$ 186,006</b>	<b>\$ 221,980</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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	City street pothole/crack repairs	40	40	65	2	25
2	Street sign/light inspections	4	10	15	10	10

## Street Fund Details:

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Street Sales Tax Fund</b>							
<b>Revenue</b>							
06-500-520005	Street Maintenance Sales Tax	\$ 297,520	\$ 333,968	\$ 495,993	\$ 326,166	\$ 326,166	\$ 326,166
06-500-565001	Misc Revenue	\$ -	\$ -	\$ 1,070	\$ -	\$ -	\$ -
	<b>Total Revenue</b>	<b>\$ 297,520</b>	<b>\$ 333,968</b>	<b>\$ 497,063</b>	<b>\$ 326,166</b>	<b>\$ 326,166</b>	<b>\$ 326,166</b>
<b>Total Street Fund Revenue</b>		<b>\$ 297,520</b>	<b>\$ 333,968</b>	<b>\$ 497,063</b>	<b>\$ 326,166</b>	<b>\$ 326,166</b>	<b>\$ 326,166</b>
<b>Street Sales Tax Fund Expenses</b>							
<b>Payroll</b>							
06-606-610001	Salaries	\$ 106,968	\$ 114,682	\$ 9,300	\$ 66,000	\$ 66,000	\$ 74,580
06-606-610002	TMRS Retirement	\$ 14,429	\$ 14,364	\$ 1,296	\$ 8,348	\$ 8,348	\$ 9,420
06-606-610003	Workers compensation	\$ 3,502	\$ 3,069	\$ 3,462	\$ 2,130	\$ 2,130	\$ 2,403
06-606-610004	Unemployment Comp	\$ 324	\$ 18	\$ -	\$ 144	\$ 144	\$ 144
06-606-610005	Group Health Insurance	\$ 15,740	\$ 15,740	\$ 1,257	\$ 8,700	\$ 8,700	\$ 12,000
06-606-610006	Medicare	\$ 1,645	\$ 1,653	\$ 151	\$ 969	\$ 969	\$ 1,094
06-606-610008	Overtime Pay	\$ 10,873	\$ 10,074	\$ 1,446	\$ -	\$ -	\$ -
06-606-610009	Cell Phone Allowance	\$ 1,260	\$ 1,260	\$ 105	\$ 840	\$ 840	\$ 840
	<b>Total Payroll</b>	<b>\$ 154,740</b>	<b>\$ 160,860</b>	<b>\$ 17,016</b>	<b>\$ 87,131</b>	<b>\$ 87,131</b>	<b>\$ 100,480</b>
<b>Supplies</b>							
06-606-615002	Supplies	\$ 1,798	\$ 1,423	\$ 121	\$ 2,500	\$ 1,068	\$ 2,500
	<b>Total Supplies</b>	<b>\$ 1,798</b>	<b>\$ 1,423</b>	<b>\$ 121</b>	<b>\$ 2,500</b>	<b>\$ 1,068</b>	<b>\$ 2,500</b>
<b>Equipment</b>							
06-606-625026	Equipment Purchase	\$ 26,538	\$ -	\$ -	\$ 10,000	\$ 1,895	\$ 5,000
	<b>Total Equipment</b>	<b>\$ 26,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 1,895</b>	<b>\$ 5,000</b>
<b>Miscellaneous</b>							
06-606-635012	Street Signs	\$ 14,983	\$ 18,477	\$ 15,860	\$ 5,000	\$ 5,000	\$ 15,000
06-606-635013	Street Maintenance	\$ 9,081	\$ 72,285	\$ 18,422	\$ 10,000	\$ 7,015	\$ 10,000
06-606-635014	Trnsf to Capital Street Repairs	\$ 71,000	\$ 66,000	\$ -	\$ 71,000	\$ 71,000	\$ 71,000
06-606-635015	Admin Reimbursements	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	<b>Total Miscellaneous</b>	<b>\$ 105,064</b>	<b>\$ 166,762</b>	<b>\$ 44,282</b>	<b>\$ 96,000</b>	<b>\$ 93,015</b>	<b>\$ 106,000</b>
<b>Vehicle Expense</b>							
06-606-640001	Gasoline/Maint	\$ 2,110	\$ 1,210	\$ 373	\$ 4,000	\$ 500	\$ 3,000
06-606-640002	Vehicle/Equip Maint	\$ 4,333	\$ 3,384	\$ 3,791	\$ 5,000	\$ 2,397	\$ 5,000
	<b>Total Vehicle Expense</b>	<b>\$ 6,442</b>	<b>\$ 4,594</b>	<b>\$ 4,164</b>	<b>\$ 9,000</b>	<b>\$ 2,897</b>	<b>\$ 8,000</b>
<b>Total Street Fund Expenses</b>		<b>\$ 294,582</b>	<b>\$ 333,639</b>	<b>\$ 65,583</b>	<b>\$ 204,631</b>	<b>\$ 186,006</b>	<b>\$ 221,980</b>
<b>Net Total Street Fund</b>		<b>\$ 2,938</b>	<b>\$ 329</b>	<b>\$ 431,480</b>	<b>\$ 121,535</b>	<b>\$ 140,160</b>	<b>\$ 104,186</b>

## CAPITAL FUND

This account is funded by Texpool interest (city invested funds), 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 moving the water meter boxes out of the sidewalk on Pollard Street.

### Capital Fund Overview

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>	<b>Budget 2023</b>
<b>Capital Revenue</b>					
Additional Revenue	\$ 2,815	\$ 321	\$ 12	\$ 80	\$ 300
Misc Revenue	\$ 243,986	\$ 841,187	\$ 420,808	\$ 442,573	\$ 186,000
<b>Total Revenue</b>	<b>\$ 246,801</b>	<b>\$ 841,508</b>	<b>\$ 420,821</b>	<b>\$ 442,653</b>	<b>\$ 186,300</b>
<b>Capital Expenses</b>					
Professional Service	\$ -	\$ 26,508	\$ -	\$ -	\$ 60,000
Capital Projects	\$ 491,047	\$ 1,282,497	\$ 408,394	\$ 23,479	\$ 65,000
<b>Total Expenses</b>	<b>\$ 491,047</b>	<b>\$ 1,309,005</b>	<b>\$ 408,394</b>	<b>\$ 23,479</b>	<b>\$ 125,000</b>



## 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>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Projected 2022</b>	<b>Budget 2023</b>
<b>CCPD Fund Revenue</b>					
<b>Revenue</b>	\$ 592,518	\$ 612,668	\$ 728,855	\$ 647,996	\$ 652,333
<b>Additional Revenue</b>	\$ 6	\$ 2	\$ -	\$ 1	\$ -
<b>Total Revenue</b>	\$ 592,524	\$ 612,670	\$ 728,855	\$ 647,997	\$ 652,333
<b>CCPD Fund Expenses</b>					
<b>Payroll</b>	\$ 467,431	\$ 421,630	\$ 487,188	\$ 449,297	\$ 486,935
<b>Equipment</b>	\$ 1,481	\$ 63,308	\$ 58,240	\$ 97,842	\$ 68,400
<b>Professional Service</b>	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000
<b>Misc</b>	\$ 22,617	\$ 23,242	\$ 20,330	\$ 25,316	\$ 26,000
<b>Capital Expense</b>	\$ 418	\$ -	\$ -	\$ -	\$ -
<b>Information Tech</b>	\$ 59,126	\$ 61,235	\$ 70,390	\$ 59,081	\$ 68,900
<b>Total Expenses</b>	\$ 561,073	\$ 579,414	\$ 646,148	\$ 641,536	\$ 665,235

### Goals and Objectives:

(see Police Fund Goals and Objectives)

### Performance Indicators:

(see Police Fund Performance Indicators)

## Crime Control and Prevention Districts Fund Details

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Crime Control &amp; Prevention Revenue</b>							
<b>Revenue</b>							
03-500-520010	Crime Control Sales Tax	\$ 592,518	\$ 612,668	\$ 728,855	\$ 647,996	\$ 647,996	\$ 652,333
	<b>Total Revenue</b>	<b>\$ 592,518</b>	<b>\$ 612,668</b>	<b>\$ 728,855</b>	<b>\$ 647,996</b>	<b>\$ 647,996</b>	<b>\$ 652,333</b>
<b>Additional Revenue</b>							
03-500-525003	Texpool Interest	\$ 6	\$ 2	\$ -	\$ 25	\$ 1	\$ -
	<b>Total Additional Revenue</b>	<b>\$ 6</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 1</b>	<b>\$ -</b>
<b>Total Crime Control Revenue</b>		<b>\$ 592,524</b>	<b>\$ 612,670</b>	<b>\$ 728,855</b>	<b>\$ 648,021</b>	<b>\$ 647,997</b>	<b>\$ 652,333</b>
<b>Crime Control &amp; Prevention Expenses</b>							
<b>Payroll</b>							
03-630-610001	Salaries	\$ 304,024	\$ 290,369	\$ 335,084	\$ 287,227	\$ 287,227	\$ 297,980
03-630-610002	TMRS Retirement	\$ 44,145	\$ 38,480	\$ 46,146	\$ 43,339	\$ 43,339	\$ 45,601
03-630-610003	Workers compensation	\$ 8,967	\$ 8,005	\$ 8,867	\$ 9,716	\$ 9,716	\$ 10,223
03-630-610004	Unemployment Comp	\$ 972	\$ 45	\$ 864	\$ 720	\$ 720	\$ 720
03-630-610005	Group Health Insurance	\$ 49,653	\$ 48,222	\$ 51,685	\$ 43,500	\$ 43,500	\$ 60,000
03-630-610006	Medicare	\$ 4,971	\$ 4,296	\$ 4,950	\$ 5,031	\$ 5,031	\$ 5,294
03-630-610007	FICA Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
03-630-610008	Overtime Pay	\$ 35,292	\$ 13,814	\$ 20,285	\$ 16,571	\$ 16,571	\$ 17,191
03-630-610009	Cell Phone Allowance	\$ 2,345	\$ 2,275	\$ 2,380	\$ 2,220	\$ 2,220	\$ 2,220
03-630-610011	Certification Pay	\$ 17,061	\$ 16,123	\$ 16,927	\$ 29,400	\$ 29,400	\$ 35,700
03-630-610013	Holiday Pay				\$ 11,573	\$ 11,573	\$ 12,007
03-630-610015	STEP Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Payroll</b>	<b>\$ 467,431</b>	<b>\$ 421,630</b>	<b>\$ 487,188</b>	<b>\$ 449,297</b>	<b>\$ 449,297</b>	<b>\$ 486,935</b>
<b>Equipment</b>							
03-630-625045	Tasers	\$ 1,481	\$ 1,500	\$ -	\$ -	\$ -	\$ -
03-630-625046	Technology Replacement	\$ -	\$ -	\$ -	\$ 5,400	\$ 33,415	\$ 5,400
03-630-625049	Police Units/Camera System	\$ -	\$ 61,808	\$ 58,240	\$ 58,000	\$ 64,427	\$ 63,000
	<b>Total Equipment</b>	<b>\$ 1,481</b>	<b>\$ 63,308</b>	<b>\$ 58,240</b>	<b>\$ 63,400</b>	<b>\$ 97,842</b>	<b>\$ 68,400</b>
<b>Professional Services</b>							
03-630-630014	Admin Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000
	<b>Total Professional Services</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>
<b>Miscellaneous</b>							
03-630-635008	Uniforms	\$ 4,667	\$ 8,910	\$ 6,296	\$ 7,000	\$ 7,000	\$ 7,000
03-630-635103	Community Relations	\$ 12,023	\$ 8,682	\$ 10,178	\$ 13,000	\$ 13,000	\$ 13,000
03-630-635123	Service Fees ( Data cards)	\$ 5,926	\$ 5,651	\$ 3,856	\$ 5,000	\$ 5,316	\$ 6,000
	<b>Total Miscellaneous</b>	<b>\$ 22,617</b>	<b>\$ 23,242</b>	<b>\$ 20,330</b>	<b>\$ 25,000</b>	<b>\$ 25,316</b>	<b>\$ 26,000</b>
<b>Capital Expense</b>							
03-630-650028	Weapon Cleaning	\$ 418	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Expense</b>	<b>\$ 418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Information Technology</b>							
03-630-660004	Third Party Provider	\$ 7,317	\$ 9,226	\$ 7,049	\$ 7,400	\$ 7,336	\$ 7,400
03-630-660005	Maintenance Contracts	\$ 51,809	\$ 52,009	\$ 63,341	\$ 58,226	\$ 51,744	\$ 61,500
	<b>Total Information Technology</b>	<b>\$ 59,126</b>	<b>\$ 61,235</b>	<b>\$ 70,390</b>	<b>\$ 65,626</b>	<b>\$ 59,081</b>	<b>\$ 68,900</b>
<b>Total Crime Control Expenses</b>		<b>\$ 561,073</b>	<b>\$ 579,414</b>	<b>\$ 646,148</b>	<b>\$ 613,323</b>	<b>\$ 641,536</b>	<b>\$ 665,235</b>
<b>Net Crime Control &amp; Prevention District</b>		<b>\$ 31,451</b>	<b>\$ 33,255</b>	<b>\$ 82,706</b>	<b>\$ 34,698</b>	<b>\$ 6,461</b>	<b>\$ (12,902)</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

	Actual 2019	Actual 2020	Actual 2021		Projected 2022	Budget 2023
<b>Economic Development (WRA) Revenue</b>						
Sales Tax	\$ 297,520	\$ 307,815	\$ 495,993	\$ 326,166	\$ 302,199	\$ 326,166
Additional Revenue	\$ 3,339	\$ 1,213	\$ 62	\$ 1,000	\$ 2,292	\$ 1,000
Misc Revenue	\$ 843	\$ 49,926	\$ 106,248	\$ 550,000	\$ 450,000	\$ -
<b>Total Revenue</b>	<b>\$ 301,702</b>	<b>\$ 358,955</b>	<b>\$ 602,303</b>	<b>\$ 877,166</b>	<b>\$ 754,490</b>	<b>\$ 327,166</b>
<b>Economic Development (WRA) Expenses</b>						
Building, Parks, & Land	\$ 134,950	\$ 132,912	\$ 189,482	\$ 735,577	\$ 669,836	\$ 185,049
Administration	\$ 388,895	\$ 620,611	\$ 42,485	\$ 81,000	\$ 61,379	\$ 106,000
<b>Total Expenses</b>	<b>\$ 523,845</b>	<b>\$ 753,523</b>	<b>\$ 231,967</b>	<b>\$ 816,577</b>	<b>\$ 731,215</b>	<b>\$ 291,049</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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	Sales Tax growth	4%	3%	2%	2%	3%
2	Create city parks	0	0	1	1	0

## Economic Development Fund Details

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Economic Development Sales Tax Fund (WRA) Revenue</b>							
<b>Sales Tax</b>							
08-500-520010	WRA Sales Tax	\$ 297,520	\$ 307,815	\$ 495,993	\$ 326,166	\$ 302,199	\$ 326,166
	<b>Total Sales Tax</b>	<b>\$ 297,520</b>	<b>\$ 307,815</b>	<b>\$ 495,993</b>	<b>\$ 326,166</b>	<b>\$ 302,199</b>	<b>\$ 326,166</b>
<b>Additional Revenue</b>							
08-500-525011	Interest Earned	\$ 3,339	\$ 1,213	\$ 62	\$ 1,000	\$ 2,292	\$ 1,000
	<b>Total Additional Revenue</b>	<b>\$ 3,339</b>	<b>\$ 1,213</b>	<b>\$ 62</b>	<b>\$ 1,000</b>	<b>\$ 2,292</b>	<b>\$ 1,000</b>
<b>Miscellaneous Revenue</b>							
08-500-565001	Misc Revenue	\$ 843	\$ 49,926	\$ 106,248	\$ 100,000	\$ 157,930	\$ -
08-500-565010	Sale of WRA Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08-500-565011	Transfer from WRA Money Market			\$ -	\$ 450,000	\$ 292,070	\$ -
	<b>Total Miscellaneous Revenue</b>	<b>\$ 843</b>	<b>\$ 49,926</b>	<b>\$ 106,248</b>	<b>\$ 550,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>
<b>Total WRA Revenue</b>		<b>\$ 301,702</b>	<b>\$ 358,955</b>	<b>\$ 602,303</b>	<b>\$ 877,166</b>	<b>\$ 754,490</b>	<b>\$ 327,166</b>
<b>Economic Development Sales Tax Fund (WRA) Expenses</b>							
<b>Building Parks &amp; Landscape Expenses</b>							
<b>Payroll</b>							
08-607-610001	Salaries	\$ 80,588	\$ 86,650	\$ 82,944	\$ 60,590	\$ 60,590	\$ 64,079
08-607-610002	TMRS Retirement	\$ 11,548	\$ 11,304	\$ 9,813	\$ 6,077	\$ 6,077	\$ 6,431
08-607-610003	Workers Compensation	\$ 2,606	\$ 2,260	\$ 2,575	\$ 2,047	\$ 2,047	\$ 2,162
08-607-610004	Unemployment Comp	\$ 377	\$ 21	\$ 335	\$ 288	\$ 288	\$ 288
08-607-610005	Group Health Insurance	\$ 20,873	\$ 20,677	\$ 19,466	\$ 8,700	\$ 8,700	\$ 12,000
08-607-610006	Medicare	\$ 1,294	\$ 1,268	\$ 1,314	\$ 932	\$ 932	\$ 984
08-607-610008	Overtime Pay	\$ 11,023	\$ 8,835	\$ 11,500	\$ 3,245	\$ 3,245	\$ 3,374
08-607-610009	Cell Phone Allowance	\$ 840	\$ 840	\$ 735	\$ 420	\$ 420	\$ 420
08-607-610011	Certification Pay	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -
08-607-610013	Holiday Pay			\$ -	\$ 779	\$ 779	\$ 810
	<b>Total Payroll</b>	<b>\$ 129,450</b>	<b>\$ 132,154</b>	<b>\$ 128,683</b>	<b>\$ 83,077</b>	<b>\$ 83,077</b>	<b>\$ 90,549</b>
<b>Equipment</b>							
08-607-625001	Equipment	\$ -	\$ 642	\$ 32,800	\$ 10,000	\$ -	\$ 2,000
08-607-625004	Equipment Maintenance	\$ 1,500	\$ -	\$ 500	\$ 500	\$ -	\$ 500
08-607-625007	Small Tools	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ 500
08-607-625008	City Parks			\$ -	\$ 550,000	\$ 550,000	\$ -
	<b>Total Equipment</b>	<b>\$ 2,000</b>	<b>\$ 642</b>	<b>\$ 33,300</b>	<b>\$ 561,000</b>	<b>\$ 550,000</b>	<b>\$ 3,000</b>
<b>Professional Services</b>							
08-607-630017	City Landscape Maintenance	\$ -	\$ 19,800	\$ 27,500	\$ 60,000	\$ 28,475	\$ 60,000
08-607-6300XX	Storage space; equipment/records				\$ 26,000	\$ -	\$ 26,000
	<b>Total Professional Services</b>	<b>\$ -</b>	<b>\$ 19,800</b>	<b>\$ 27,500</b>	<b>\$ 86,000</b>	<b>\$ 28,475</b>	<b>\$ 86,000</b>
<b>Vehicle Expense</b>							
08-607-640001	Gasoline	\$ 2,000	\$ 115	\$ -	\$ 2,000	\$ 500	\$ 2,000
08-607-640002	Vehicle/Equipment Maint	\$ 500	\$ -	\$ -	\$ 500	\$ 1,440	\$ 500
	<b>Total Vehicle Expense</b>	<b>\$ 2,500</b>	<b>\$ 115</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 1,940</b>	<b>\$ 2,500</b>
<b>Capital Expense</b>							
08-607-650003	Equipment Rental	\$ 1,000	\$ -	\$ -	\$ 3,000	\$ 6,344	\$ 3,000
	<b>Total Capital Expense</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 6,344</b>	<b>\$ 3,000</b>
<b>Total Building Parks &amp; Landscape Expenses</b>		<b>\$ 134,950</b>	<b>\$ 132,912</b>	<b>\$ 189,482</b>	<b>\$ 735,577</b>	<b>\$ 669,836</b>	<b>\$ 185,049</b>

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<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>	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
	<b>Professional Services</b>						
08-680-630002	Legal & Professional	\$ 17,304	\$ 50,325	\$ 35,835	\$ 50,000	\$ 26,942	\$ 50,000
08-680-630005	Audit Expense	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
08-680-630016	Bank Fees	\$ 33		\$ -	\$ -	\$ -	\$ -
	<b>Total Professional Services</b>	\$ 23,337	\$ 56,325	\$ 41,835	\$ 56,000	\$ 32,942	\$ 56,000
	<b>Miscellaneous</b>						
08-680-635001	Miscellaneous Expense	\$ -	\$ 188,422	\$ 650	\$ 5,000	\$ 8,438	\$ 30,000
08-680-635022	Transfer to the City	\$ 200,000	\$ 355,864	\$ -	\$ -	\$ -	\$ -
08-680-635026	Transfer to HCGC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Miscellaneous</b>	\$ 200,000	\$ 544,286	\$ 650	\$ 5,000	\$ 8,438	\$ 30,000
	<b>Debt Service</b>						
08-680-655001	Principal Expense (CO's)	\$ 143,000	\$ -	\$ -	\$ -	\$ -	\$ -
08-680-655002	Interest Expense (CO's)	\$ 2,559	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Debt Service</b>	\$ 145,559	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total WRA Admin Expenses</b>		\$ 388,895	\$ 620,611	\$ 42,485	\$ 81,000	\$ 61,379	\$ 106,000
<b>Total WRA Expenses</b>		\$ 523,845	\$ 753,523	\$ 231,967	\$ 816,577	\$ 731,215	\$ 291,049
<b>Net Total WRA</b>		\$ (222,143)	\$ (394,568)	\$ 370,336	\$ 60,589	\$ 23,275	\$ 36,118

## 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

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>Debt Service Revenue</b>					
Interest Revenue	\$ 8,663	\$ 2,412	\$ -	\$ -	\$ 1,000
HC Apartment Pmt	\$ 93,220	\$ 89,843	\$ -	\$ 89,843	\$ -
Ad Valorem Tax	\$ 655,022	\$ 752,807	\$ 888,046	\$ 690,094	\$ 760,000
Misc	\$ 144,009	\$ 94,221	\$ -	\$ 144,063	\$ 135,097
<b>Total Revenue</b>	<b>\$ 900,913</b>	<b>\$ 939,283</b>	<b>\$ 888,046</b>	<b>\$ 924,000</b>	<b>\$ 896,097</b>
<b>Debt Service Expenses</b>					
Debt Service	\$ 878,378	\$ 837,991	\$ 920,435	\$ 924,750	\$ 895,635
<b>Total Expenses</b>	<b>\$ 878,378</b>	<b>\$ 837,991</b>	<b>\$ 920,435</b>	<b>\$ 924,750</b>	<b>\$ 895,635</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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023
1	Tax Supported Debt Per Capita	\$292	\$279	\$306	\$307	\$302
2	Reserves to Debt (EOY)	23%	25%	44%	40%	45%

**CITY OF WESTWORTH VILLAGE**  
(Tarrant County, Texas)

**Combined Debt Requirement Schedule (Tax Supported Debt)**

April 19, 2022

Fisc Year Ending	2013 CO's		2017 CO's		2019 GO Rfdg		2022 GO Rfdg		COMBINED TOTALS						
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	Fisc. Total	Golf Course	Utility Rev	Tax Supp
9/30/2022	\$ 235,000	\$ 79,325 3,819	\$ 107,000	\$ 17,700 16,293	\$ 300,000	\$ 43,975 43,975	\$ 40,000	\$ 32,300 63,800	\$ 682,000	\$ 141,000 97,794	\$ 141,000 779,794	\$ 920,794	\$ 115,802	\$ 27,331	\$ 777,661
9/30/2023			110,000	16,293	310,000	39,475	235,000	63,800	655,000	119,568	119,568	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	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	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	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	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	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	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	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	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	505,056	109,686	25,368	370,002
9/30/2033							350,000	7,000	350,000	7,000	7,000	364,000	80,080	25,480	258,440
	\$ 235,000	\$ 83,144	\$ 1,346,000	\$ 221,525	\$ 3,055,000	\$ 446,650	\$ 3,230,000	\$ 848,700	\$ 7,866,000	\$ 1,600,019	\$ 9,466,019	\$ 9,466,019	\$ 1,296,486	\$ 307,779	\$ 7,861,754

Repayment schedule:



## Debt Service Fund Detail

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Debt Service Revenue</b>							
	<b>Revenue</b>						
05-500-520003	Texpool Interest	\$ 8,663	\$ 2,412	\$ -	\$ 1,000	\$ -	\$ 1,000
	<b>Total Revenue</b>	<b>\$ 8,663</b>	<b>\$ 2,412</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
	<b>HC Apartment Payments</b>						
05-500-550001	HC Apartment Payments	\$ 93,220	\$ 89,843	\$ -	\$ -	\$ 89,843	\$ -
	<b>Total HC Apartment Payments</b>	<b>\$ 93,220</b>	<b>\$ 89,843</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,843</b>	<b>\$ -</b>
	<b>Ad Valorem Tax</b>						
05-500-555000	Ad Valorem Tax	\$ 655,022	\$ 752,807	\$ 888,046	\$ 779,937	\$ 690,094	\$ 760,000
	<b>Total Ad Valorem Tax</b>	<b>\$ 655,022</b>	<b>\$ 752,807</b>	<b>\$ 888,046</b>	<b>\$ 779,937</b>	<b>\$ 690,094</b>	<b>\$ 760,000</b>
	<b>Miscellaneous Revenue</b>						
05-500-565120	Water Fund Payments	\$ 27,542	\$ 12,648	\$ -	\$ 27,556	\$ 27,556	\$ 25,382
05-500-565125	HCGC Payments	\$ 116,467	\$ 81,573	\$ -	\$ 116,507	\$ 116,507	\$ 109,715
	<b>Total Miscellaneous Revenue</b>	<b>\$ 144,009</b>	<b>\$ 94,221</b>	<b>\$ -</b>	<b>\$ 144,063</b>	<b>\$ 144,063</b>	<b>\$ 135,097</b>
	<b>Total Debt Service Revenue</b>	<b>\$ 900,913</b>	<b>\$ 939,283</b>	<b>\$ 888,046</b>	<b>\$ 925,000</b>	<b>\$ 924,000</b>	<b>\$ 896,097</b>
<b>Debt Service Expenses</b>							
	<b>Debt Service</b>						
05-650-655001	Principal	\$ 574,000	\$ 552,212	\$ 638,068	\$ 642,000	\$ 642,000	\$ 774,568
05-650-655002	Interest	\$ 302,378	\$ 283,029	\$ 281,118	\$ 282,000	\$ 282,000	\$ 119,567
05-650-655003	Bank Fees	\$ 2,000	\$ 2,750	\$ 1,250	\$ 1,500	\$ 750	\$ 1,500
	<b>Total Debt Service</b>	<b>\$ 878,378</b>	<b>\$ 837,991</b>	<b>\$ 920,435</b>	<b>\$ 925,500</b>	<b>\$ 924,750</b>	<b>\$ 895,635</b>
	<b>Total Debt Service Expenses</b>	<b>\$ 878,378</b>	<b>\$ 837,991</b>	<b>\$ 920,435</b>	<b>\$ 925,500</b>	<b>\$ 924,750</b>	<b>\$ 895,635</b>
	<b>Net Total Debt Service</b>	<b>\$ 22,536</b>	<b>\$ 101,292</b>	<b>\$ (32,389)</b>	<b>\$ (500)</b>	<b>\$ (750)</b>	<b>\$ 462</b>

The 2013 Certificates of Obligation are paid: 78% through utility revenue and 22% through golf course revenue. The original issue was \$5,170,000, payable through the Bank of New York Mellon Trust Company, and were just refunded this current fiscal year.

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.

# 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

	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Budget 2023
<b>Water Fund Revenue</b>					
Additional Revenue	\$ 1,919	\$ 765	\$ 42	\$ 271	\$ 1,000
Water Revenue	\$ 1,431,956	\$ 1,402,261	\$ 1,498,411	\$ 1,783,545	\$ 1,711,600
<b>Total Revenue</b>	<b>\$ 1,433,875</b>	<b>\$ 1,403,026</b>	<b>\$ 1,498,453</b>	<b>\$ 1,783,817</b>	<b>\$ 1,712,600</b>

### Water Fund Expenses

	<u>Water</u>				
Payroll	\$ 121,290	\$ 122,464	\$ 243,926	\$ 203,678	\$ 218,383
Supplies	\$ 55,887	\$ 43,732	\$ 60,529	\$ 35,989	\$ 63,000
Training	\$ 10,819	\$ 9,640	\$ 5,228	\$ 5,831	\$ 11,500
Equipment	\$ 45,073	\$ 8,580	\$ 10,392	\$ 58,763	\$ 30,000
Professional Service	\$ 6,000	\$ 6,000	\$ 6,144	\$ 6,500	\$ 6,500
Misc	\$ 937,872	\$ 1,119,597	\$ 820,212	\$ 904,915	\$ 987,351
Vehicle Expense	\$ 4,419	\$ 5,871	\$ 6,939	\$ 6,256	\$ 8,400
Capital Expense	\$ 778	\$ 34,279	\$ 23,668	\$ 26,500	\$ 31,500
Debt Service	\$ 27,542	\$ 12,648	\$ 27,556	\$ 27,556	\$ 25,382
Information Tech	\$ 43,264	\$ 31,093	\$ 21,618	\$ 35,566	\$ 40,500
<b>Total Expenses</b>	<b>\$ 1,252,943</b>	<b>\$ 1,393,904</b>	<b>\$ 1,226,210</b>	<b>\$ 1,311,555</b>	<b>\$ 1,422,516</b>

### Storm Sewer Maintenance

Payroll	\$ 27,206	\$ 26,585	\$ 22,524	\$ 56,352	\$ 66,654
Equipment	\$ 12,695	\$ (35,251)	\$ 5,088	\$ 16,006	\$ 16,000
Professional Services	\$ 57,226	\$ 37,707	\$ 198,135	\$ 45,072	\$ 25,000
Misc	\$ 13,200	\$ 16,469	\$ 13,200	\$ 13,200	\$ 18,200
Vehicle Expense	\$ 2,141	\$ 2,865	\$ 834	\$ -	\$ 3,500
Capital Expense	\$ 11,120	\$ 11,120	\$ 41,013	\$ 341,573	\$ 65,000
<b>Total Expenses</b>	<b>\$ 123,588</b>	<b>\$ 59,495</b>	<b>\$ 280,794</b>	<b>\$ 472,203</b>	<b>\$ 194,354</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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 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	6.89%	9%	7%	5.00%	8.00%
4	Linear feet of sewer cleaning	128,900*	89,200	75,380	66,000	70,000
5	Yearly average BOD	337	338	266	299	290
5	Yearly average TSS	297	300	210	246	290

\*Abnormal testing year resulted in additional line cleaning.

## Water Fund Detail

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Water Fund Revenue</b>							
<b>Additional Revenue</b>							
02-500-525011	Interest Earned	\$ 1,919	\$ 765	\$ 42	\$ 1,000	\$ 271	\$ 1,000
	<b>Total Additional Revenue</b>	<b>\$ 1,919</b>	<b>\$ 765</b>	<b>\$ 42</b>	<b>\$ 1,000</b>	<b>\$ 271</b>	<b>\$ 1,000</b>
<b>Miscellaneous Revenue</b>							
02-500-565012	Miscellaneous Revenue	\$ 652	\$ 1,712	\$ 3,712	\$ 500	\$ -	\$ 500
02-500-565038	Return Check Charge	\$ 60	\$ 30	\$ -	\$ 100	\$ -	\$ 100
02-500-565050	Water turn on Fees	\$ 6,105	\$ 3,890	\$ 6,360	\$ 4,500	\$ 5,740	\$ 4,500
02-500-565051	Late Fees	\$ 13,347	\$ 13,458	\$ 23,044	\$ 12,500	\$ 12,950	\$ 12,500
02-500-565052	Water/Sewer Setup Fees	\$ 69,281	\$ 45,535	\$ 50,724	\$ 45,000	\$ 48,466	\$ 48,000
02-500-565055	Water Revenue	\$ 631,886	\$ 625,661	\$ 573,387	\$ 598,520	\$ 608,147	\$ 711,000
02-500-565056	Sewer Revenue	\$ 490,172	\$ 481,888	\$ 522,576	\$ 594,929	\$ 443,628	\$ 605,000
02-500-565057	Sanitation Revenue	\$ 138,778	\$ 146,714	\$ 149,042	\$ 148,800	\$ 149,042	\$ 156,000
02-500-565059	Storm Sewer Fees	\$ 81,676	\$ 83,372	\$ 169,566	\$ 170,000	\$ 174,000	\$ 174,000
02-500-565061	CLFRF Grant Funding				\$ 341,573	\$ 341,573	\$ -
	<b>Total Miscellaneous Revenue</b>	<b>\$ 1,431,956</b>	<b>\$ 1,402,261</b>	<b>\$ 1,498,411</b>	<b>\$ 1,916,422</b>	<b>\$ 1,783,545</b>	<b>\$ 1,711,600</b>
	<b>Total Water Revenue</b>	<b>\$ 1,433,875</b>	<b>\$ 1,403,026</b>	<b>\$ 1,498,453</b>	<b>\$ 1,917,422</b>	<b>\$ 1,783,817</b>	<b>\$ 1,712,600</b>
<b>Water Fund Expenses</b>							
<b>Water Fund</b>							
<b>Payroll</b>							
02-620-610001	Salaries	\$ 89,614	\$ 82,673	\$ 172,857	\$ 125,061	\$ 127,698	\$ 142,224
02-620-610002	TMRS Retirement	\$ 10,910	\$ 9,171	\$ 21,867	\$ 16,251	\$ 31,062	\$ 18,481
02-620-610003	Workers compensation	\$ 505	\$ 363	\$ 498	\$ 2,678	\$ 3,000	\$ 3,174
02-620-610004	Unemployment Comp	\$ 389	\$ 115	\$ 698	\$ 432	\$ 521	\$ 432
02-620-610005	Group Health Insurance	\$ 11,858	\$ 17,968	\$ 30,599	\$ 26,100	\$ 26,100	\$ 36,000
02-620-610006	Medicare	\$ 1,208	\$ 1,216	\$ 2,494	\$ 1,887	\$ 1,811	\$ 2,146
02-620-610007	FICA Social Security	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -
02-620-610008	Overtime Pay	\$ -	\$ 3,486	\$ 5,310	\$ 4,213	\$ 3,472	\$ 4,905
02-620-610009	Cell Phone Allowance	\$ 368	\$ 490	\$ 1,383	\$ 840	\$ 840	\$ 840
02-620-610012	Contract Services	\$ 6,392	\$ 6,983	\$ 8,220	\$ 10,000	\$ 9,175	\$ 10,000
02-620-610013	Holiday Pay			\$ -	\$ -	\$ -	\$ 180
	<b>Total Payroll</b>	<b>\$ 121,290</b>	<b>\$ 122,464</b>	<b>\$ 243,926</b>	<b>\$ 187,462</b>	<b>\$ 203,678</b>	<b>\$ 218,383</b>
<b>Supplies</b>							
02-620-615001	Office Supplies	\$ 3,694	\$ 3,080	\$ 1,914	\$ 5,000	\$ 5,000	\$ 5,000
02-620-615002	Supplies	\$ 40,362	\$ 30,619	\$ 47,304	\$ 35,000	\$ 20,061	\$ 45,000
02-620-615003	Printing	\$ 776	\$ 587	\$ 370	\$ 1,000	\$ 756	\$ 1,000
02-620-615004	Postage	\$ 4,749	\$ 4,364	\$ 4,338	\$ 4,300	\$ 4,300	\$ 4,300
02-620-615005	Electric	\$ 1,751	\$ 1,265	\$ 1,149	\$ 3,000	\$ 1,872	\$ 3,000
02-620-615006	Water	\$ 633	\$ 702	\$ 407	\$ 700	\$ -	\$ 700
02-620-615009	Cable/Internet	\$ 3,089	\$ 3,115	\$ 4,383	\$ 3,000	\$ 3,000	\$ 3,000
02-620-640000	Gas	\$ 832	\$ -	\$ 664	\$ 1,000	\$ 1,000	\$ 1,000
	<b>Total Supplies</b>	<b>\$ 55,887</b>	<b>\$ 43,732</b>	<b>\$ 60,529</b>	<b>\$ 53,000</b>	<b>\$ 35,989</b>	<b>\$ 63,000</b>
<b>Training</b>							
02-620-620001	Training	\$ 7,512	\$ 6,463	\$ 1,947	\$ 8,000	\$ 5,831	\$ 8,000
02-620-620002	Dues & Memberships	\$ 3,307	\$ 3,177	\$ 3,280	\$ 3,500	\$ -	\$ 3,500
	<b>Total Training</b>	<b>\$ 10,819</b>	<b>\$ 9,640</b>	<b>\$ 5,228</b>	<b>\$ 11,500</b>	<b>\$ 5,831</b>	<b>\$ 11,500</b>
<b>Equipment</b>							
02-620-625001	Equipment/Rental	\$ 16,740	\$ -	\$ 4,618	\$ 55,000	\$ 52,074	\$ 10,000
02-620-625004	Equipment Maintenance	\$ 6,971	\$ 4,087	\$ 543	\$ 7,000	\$ 1,014	\$ 5,000
02-620-625014	Building Maintenance	\$ 4,762	\$ 4,493	\$ 5,231	\$ 5,000	\$ 5,675	\$ 5,000
02-620-625021	Contingency Fund	\$ 16,599	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
	<b>Total Equipment</b>	<b>\$ 45,073</b>	<b>\$ 8,580</b>	<b>\$ 10,392</b>	<b>\$ 77,000</b>	<b>\$ 58,763</b>	<b>\$ 30,000</b>

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
	<b>Professional Services</b>						
02-620-630001	Engineering Expense	\$ -	\$ -	\$ 144	\$ -	\$ -	\$ -
02-620-630005	Audit Expense	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500
	<b>Total Professional Services</b>	\$ 6,000	\$ 6,000	\$ 6,144	\$ 6,500	\$ 6,500	\$ 6,500
	<b>Miscellaneous</b>						
02-620-635001	Miscellaneous Expense	\$ 8,416	\$ 24,014	\$ 14,869	\$ 13,000	\$ 11,265	\$ 13,000
02-620-635008	Uniform Expense	\$ 5,760	\$ 8,926	\$ 5,362	\$ 7,500	\$ 4,276	\$ 8,000
02-620-635015	Admin Reimbursement to GF	\$ 130,591	\$ 130,401	\$ 130,401	\$ 130,401	\$ 130,401	\$ 130,401
02-620-635108	Franchise Expense	\$ 54,464	\$ 63,159	\$ 57,802	\$ 57,750	\$ 57,750	\$ 70,950
02-620-635121	Sanitation Payments	\$ 107,890	\$ 160,060	\$ 96,596	\$ 129,600	\$ 129,223	\$ 132,000
02-620-635125	Sewer Payments	\$ 255,282	\$ 335,776	\$ 191,778	\$ 291,500	\$ 288,000	\$ 324,000
02-620-635126	Water Purchases	\$ 371,356	\$ 393,933	\$ 318,045	\$ 358,550	\$ 276,000	\$ 300,000
02-620-635127	Water Sample Testing	\$ 4,112	\$ 3,328	\$ 5,358	\$ 8,000	\$ 8,000	\$ 9,000
	<b>Total Miscellaneous</b>	\$ 937,872	\$ 1,119,597	\$ 820,212	\$ 996,301	\$ 904,915	\$ 987,351
	<b>Vehicle Expense</b>						
02-620-640001	Gasoline	\$ 1,812	\$ 2,846	\$ 3,388	\$ 3,000	\$ 3,193	\$ 5,400
02-620-640002	Vehicle/Equip Maint	\$ 2,607	\$ 3,025	\$ 3,551	\$ 3,000	\$ 3,063	\$ 3,000
	<b>Total Vehicle Expense</b>	\$ 4,419	\$ 5,871	\$ 6,939	\$ 6,000	\$ 6,256	\$ 8,400
	<b>Capital Expense</b>						
02-620-650000	Capital Outlay	\$ -	\$ 30,000	\$ 23,668	\$ 25,000	\$ 25,000	\$ 30,000
02-620-650003	Equipment Rental	\$ 778	\$ 4,279	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
	<b>Total Capital Expense</b>	\$ 778	\$ 34,279	\$ 23,668	\$ 26,500	\$ 26,500	\$ 31,500
	<b>Debt Service</b>						
02-620-655021	Bond Payments	\$ 27,542	\$ 12,648	\$ 27,556	\$ 27,556	\$ 27,556	\$ 25,382
	<b>Total Debt Service</b>	\$ 27,542	\$ 12,648	\$ 27,556	\$ 27,556	\$ 27,556	\$ 25,382
	<b>Information Technology</b>						
02-620-660004	Third Party Provider	\$ 7,343	\$ 9,222	\$ 7,073	\$ 7,400	\$ 9,336	\$ 15,000
02-620-660005	Maintenance Contracts	\$ 18,385	\$ 19,287	\$ 12,997	\$ 18,500	\$ 24,033	\$ 20,000
02-620-660006	Equip/Software Purchase Maint	\$ 17,536	\$ 2,585	\$ 1,548	\$ 5,500	\$ 2,196	\$ 5,500
	<b>Total Information Technology</b>	\$ 43,264	\$ 31,093	\$ 21,618	\$ 31,400	\$ 35,566	\$ 40,500
	<b>Total Water Fund Expenses</b>	\$ 1,252,943	\$ 1,393,904	\$ 1,226,210	\$ 1,423,219	\$ 1,311,555	\$ 1,422,516

#### Storm Sewer Maintenance

	<b>Payroll</b>						
02-621-610001	Salaries	\$ 19,707	\$ 19,505	\$ 15,111	\$ 37,440	\$ 37,440	\$ 42,457
02-621-610002	TMRS Retirement	\$ 2,406	\$ 2,225	\$ 1,972	\$ 5,066	\$ 5,066	\$ 5,770
02-621-610003	Workers' Compensation	\$ 499	\$ 353	\$ 487	\$ 1,294	\$ 1,294	\$ 1,474
02-621-610004	Unemployment Comp	\$ 124	\$ 67	\$ 82	\$ 144	\$ 144	\$ -
02-621-610005	Group Health Insurance	\$ 3,935	\$ 3,954	\$ 4,497	\$ 8,700	\$ 8,700	\$ 12,000
02-621-610006	Medicare	\$ 279	\$ 272	\$ 217	\$ 588	\$ 588	\$ 670
02-621-610007	FICA Social Security	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ 144
02-621-610008	Overtime Pay	\$ -	\$ -	\$ -	\$ 2,700	\$ 2,700	\$ 3,321
02-621-610009	Cell Phone Allowance	\$ 210	\$ 210	\$ 158	\$ 420	\$ 420	\$ 420
02-620-610013	Holiday Pay						\$ 399
	<b>Total Payroll</b>	\$ 27,206	\$ 26,585	\$ 22,524	\$ 56,352	\$ 56,352	\$ 66,654
	<b>Equipment</b>						
02-621-625001	Equipment	\$ 12,695	\$ 14,123	\$ 5,088	\$ 14,000	\$ 11,006	\$ 10,000
02-621-625006	Maintenance Contracts	\$ -	\$ (49,374)	\$ -	\$ 5,000	\$ 5,000	\$ 6,000
	<b>Total Equipment</b>	\$ 12,695	\$ (35,251)	\$ 5,088	\$ 19,000	\$ 16,006	\$ 16,000
	<b>Professional Services</b>						
02-621-630001	Engineering Fees	\$ 57,226	\$ 37,707	\$ 198,135	\$ 25,000	\$ 45,072	\$ 25,000
	<b>Total Professional Services</b>	\$ 57,226	\$ 37,707	\$ 198,135	\$ 25,000	\$ 45,072	\$ 25,000

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
	<b>Miscellaneous</b>						
02-621-635015	Admin Reimbursements	\$ 13,200	\$ 16,469	\$ 13,200	\$ 13,200	\$ 13,200	\$ 18,200
	<b>Total Miscellaneous</b>	\$ 13,200	\$ 16,469	\$ 13,200	\$ 13,200	\$ 13,200	\$ 18,200
	<b>Vehicle Expense</b>						
02-621-640001	Gasoline	\$ 292	\$ 219	\$ 570	\$ 1,000	\$ -	\$ 1,000
02-621-640002	Vehicle/Equip Maint	\$ 1,849	\$ 2,645	\$ 264	\$ 2,500	\$ -	\$ 2,500
	<b>Total Vehicle Expense</b>	\$ 2,141	\$ 2,865	\$ 834	\$ 3,500	\$ -	\$ 3,500
	<b>Capital Expense</b>						
02-621-650013	Capital Improvements	\$ 11,120	\$ 11,120	\$ 41,013	\$ 341,573	\$ 341,573	\$ 65,000
	<b>Total Capital Expense</b>	\$ 11,120	\$ 11,120	\$ 41,013	\$ 341,573	\$ 341,573	\$ 65,000
<b>Total Storm Sewer Expenses</b>		\$ 123,588	\$ 59,495	\$ 280,794	\$ 458,625	\$ 472,203	\$ 194,354
<b>Net Total Water/Sewer</b>		\$ 57,344	\$ (50,373)	\$ (8,551)	\$ 35,579	\$ 59	\$ 95,730

## 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

	Actual 2019	Actual 2020	Adopted 2021		Projected 2021	Budget 2022
<b>HCGC Revenue</b>						
Additional Revenue	\$ 33,013	\$ 32,849	\$ 16,718	\$ 39,361	\$ -	\$ 39,361
Revenue	\$ 1,544,212	\$ 1,645,781	\$ 1,969,479	\$ 1,831,100	\$ 1,887,061	\$ 1,945,100
<b>Total Revenue</b>	<b>\$ 1,577,224</b>	<b>\$ 1,678,630</b>	<b>\$ 1,986,198</b>	<b>\$ 1,870,461</b>	<b>\$ 1,887,061</b>	<b>\$ 1,984,461</b>
<b>HCGC Fund Expense</b>						
Food and Beverage	\$ 228,330	\$ 252,220	\$ 313,894	\$ 277,166	\$ 289,574	\$ 288,160
Pro Shop	\$ 578,429	\$ 538,991	\$ 621,131	\$ 641,671	\$ 474,354	\$ 660,345
Maintenance	\$ 781,017	\$ 675,522	\$ 774,473	\$ 948,616	\$ 717,986	\$ 1,013,755
<b>Total Expenses</b>	<b>\$ 1,587,776</b>	<b>\$ 1,466,733</b>	<b>\$ 1,709,498</b>	<b>\$ 1,867,453</b>	<b>\$ 1,481,914</b>	<b>\$ 1,962,260</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

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**Performance Indicators:**

	Indicator	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Projection	FY 2023 Target
1	Number of Tournaments	35	31	56	50	40
1	Green fee Revenue	\$977,201	\$1,164,714	\$1,258,000	\$1,326,000	\$1,440,000
2	Merchandise Sales Margins	25%	21%	21%	30%	35%
3	BMP Plan Implementation	0%	0%	0%	50%	50%
4	Number of redeemed monthly specials	0	15	26	18	50

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## Hawks Creek Golf Course Fund Details

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Hawks Creek Golf Course (HCGC) Fund Revenue</b>							
<b>Revenue</b>							
09-500-520000	Sales Tax	\$ 23,870	\$ 22,665	\$ 11,727	\$ 29,453	\$ -	\$ 29,453
09-500-520007	Mixed Bev Tax Gross 8.25%	\$ 9,143	\$ 10,185	\$ 4,991	\$ 9,908	\$ -	\$ 9,908
	<b>Total Revenue</b>	<b>\$ 33,013</b>	<b>\$ 32,849</b>	<b>\$ 16,718</b>	<b>\$ 39,361</b>	<b>\$ -</b>	<b>\$ 39,361</b>
<b>Miscellaneous Revenue</b>							
09-500-565001	Miscellaneous Revenue	\$ 11,215	\$ 4,730	\$ 4,928	\$ 1,000	\$ 5,597	\$ 1,000
09-500-565060	Green Fees	\$ 977,201	\$ 1,164,714	\$ 1,408,128	\$ 1,326,000	\$ 1,359,865	\$ 1,440,000
09-500-565065	Food	\$ 49,937	\$ 38,023	\$ 55,179	\$ 69,000	\$ 52,782	\$ 69,000
09-500-565066	Wine	\$ 154	\$ 86	\$ 176	\$ 100	\$ 351	\$ 100
09-500-565067	Liquor	\$ 25,184	\$ 24,352	\$ 33,067	\$ 29,500	\$ 32,325	\$ 29,500
09-500-565068	Beer	\$ 84,950	\$ 99,035	\$ 113,595	\$ 90,500	\$ 105,394	\$ 90,500
09-500-565069	Beverage	\$ 24,923	\$ 27,111	\$ 34,250	\$ 34,000	\$ 34,924	\$ 34,000
09-500-565070	Tips Earned	\$ 12,912	\$ 17,963	\$ 24,594	\$ 12,500	\$ 24,891	\$ 12,500
09-500-565075	Cart Rental	\$ 27,278	\$ 23,153	\$ 24,696	\$ 42,000	\$ 26,057	\$ 42,000
09-500-565076	Contract Lessons	\$ 3,677	\$ 6,374	\$ 9,490	\$ 5,000	\$ 8,132	\$ 5,000
09-500-565077	Club Rental	\$ 4,571	\$ 3,132	\$ 3,749	\$ 5,000	\$ 2,990	\$ 5,000
09-500-565078	Gratuities/lessons	\$ 1,139	\$ 213	\$ 290	\$ 1,000	\$ -	\$ 1,000
09-500-565079	Range Balls	\$ 90,749	\$ 92,756	\$ 112,786	\$ 92,000	\$ 106,999	\$ 92,000
09-500-565080	Merchandise	\$ 129,059	\$ 121,841	\$ 141,135	\$ 120,000	\$ 123,255	\$ 120,000
09-500-565081	Handicap & Association	\$ 2,800	\$ 2,590	\$ 3,255	\$ 3,500	\$ 3,500	\$ 3,500
09-500-565082	Daily over/short	\$ 0	\$ (284)	\$ 162	\$ -	\$ -	\$ -
09-500-565083	City Landscape Maintenance	\$ 20,549	\$ 19,992	\$ -	\$ -	\$ -	\$ -
09-500-565084	WRA 4B Transfer	\$ 77,914	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Miscellaneous Revenue</b>	<b>\$ 1,544,212</b>	<b>\$ 1,645,781</b>	<b>\$ 1,969,479</b>	<b>\$ 1,831,100</b>	<b>\$ 1,887,061</b>	<b>\$ 1,945,100</b>
	<b>Total HCGC Revenue</b>	<b>\$ 1,577,224</b>	<b>\$ 1,678,630</b>	<b>\$ 1,986,198</b>	<b>\$ 1,870,461</b>	<b>\$ 1,887,061</b>	<b>\$ 1,984,461</b>
<b>Hawks Creek Golf Course (HCGC) Fund Expenses</b>							
<b>Food &amp; Beverage Expenses</b>							
<b>Payroll</b>							
09-670-610001	Salaries	\$ 72,670	\$ 74,631	\$ 80,670	\$ 72,560	\$ 72,560	\$ 75,642
09-670-610002	TMRS Retirement	\$ 7,950	\$ 10,455	\$ 11,042	\$ 7,487	\$ 20,717	\$ 7,956
09-670-610003	Workers' Compensation	\$ 2,030	\$ 1,744	\$ 2,010	\$ 2,461	\$ 2,460	\$ 2,581
09-670-610004	Unemployment Comp	\$ 503	\$ 246	\$ 823	\$ 559	\$ 722	\$ 559
09-670-610005	Group Health Insurance	\$ 19,594	\$ 19,298	\$ 19,614	\$ 17,400	\$ 17,400	\$ 24,000
09-670-610006	Medicare	\$ 1,274	\$ 1,306	\$ 1,559	\$ 1,115	\$ 1,379	\$ 1,170
09-670-610007	FICA Social Security	\$ 1,708	\$ 1,433	\$ 2,204	\$ 1,052	\$ 1,867	\$ 1,052
09-670-610009	Cell Phone Allowance	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420
09-670-610030	Tips Earned	\$ 1,369	\$ 16,155	\$ 24,190	\$ 12,500	\$ 24,891	\$ 12,500
09-670-610040	Over Time	\$ 2,970	\$ -	\$ 8,792	\$ 2,005	\$ 5,120	\$ 2,116
09-672-610013	Holiday Pay	\$ -	\$ 5,156	\$ -	\$ 1,924	\$ 1,924	\$ 2,482
	<b>Total Payroll</b>	<b>\$ 110,488</b>	<b>\$ 130,844</b>	<b>\$ 151,324</b>	<b>\$ 119,484</b>	<b>\$ 149,460</b>	<b>\$ 130,478</b>
<b>Supplies</b>							
09-670-615002	Supplies	\$ 4,931	\$ 6,201	\$ 5,312	\$ 7,000	\$ 6,331	\$ 7,000
09-670-615021	Wine	\$ -	\$ -	\$ 138	\$ 250	\$ -	\$ 250
09-670-615022	Bar Supplies	\$ 38	\$ 118	\$ 85	\$ 400	\$ 41	\$ 400
09-670-615023	Beer	\$ 29,909	\$ 37,599	\$ 52,821	\$ 37,000	\$ 37,000	\$ 37,000
09-670-615024	Beverages	\$ 13,988	\$ 16,706	\$ 17,992	\$ 18,000	\$ 18,000	\$ 18,000
09-670-615025	Food	\$ 24,788	\$ 21,083	\$ 34,405	\$ 43,000	\$ 29,875	\$ 43,000
09-670-615026	Liquor	\$ 7,626	\$ 9,162	\$ 16,523	\$ 9,000	\$ 9,174	\$ 9,000
	<b>Total Supplies</b>	<b>\$ 81,281</b>	<b>\$ 90,869</b>	<b>\$ 127,278</b>	<b>\$ 114,650</b>	<b>\$ 100,421</b>	<b>\$ 114,650</b>
<b>Equipment</b>							
09-670-625000	New Equipment	\$ 351	\$ 79	\$ 88	\$ 5,000	\$ -	\$ 5,000
09-670-625003	Equipment Lease	\$ 3,780	\$ 2,861	\$ 3,439	\$ 3,800	\$ 5,955	\$ 3,800
09-670-625004	Equipment Maintenance	\$ 442	\$ 150	\$ 6,518	\$ 500	\$ 1,241	\$ 500
09-670-625020	Equipment Repair	\$ 546	\$ 424	\$ 173	\$ 1,200	\$ -	\$ 1,200
09-670-625021	Computer Repairs	\$ -	\$ 260	\$ -	\$ 500	\$ 800	\$ 500
	<b>Total Equipment</b>	<b>\$ 5,119</b>	<b>\$ 3,774</b>	<b>\$ 10,217</b>	<b>\$ 11,000</b>	<b>\$ 7,996</b>	<b>\$ 11,000</b>

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Miscellaneous</b>							
09-670-635001	Miscellaneous Expense	\$ 16	\$ -	\$ -	\$ 500	\$ 164	\$ 500
09-670-635023	Sales & Use Tax	\$ 10,408	\$ 9,082	\$ 6,558	\$ 8,498	\$ 8,498	\$ 8,498
09-670-635024	Mixed Beverage Tax	\$ 9,143	\$ 8,972	\$ 7,414	\$ 9,908	\$ 9,908	\$ 9,908
09-670-635025	Liquor Tax 6.7% Gross Sales	\$ 7,479	\$ 7,287	\$ 6,073	\$ 8,047	\$ 8,047	\$ 8,047
09-670-635030	Waste Disposal	\$ 1,030	\$ 810	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080
09-670-635040	Licenses & Permits	\$ 3,367	\$ 582	\$ 3,951	\$ 4,000	\$ 4,000	\$ 4,000
	<b>Total Miscellaneous</b>	\$ 31,443	\$ 26,733	\$ 25,076	\$ 32,032	\$ 31,697	\$ 32,032
<b>Total Food &amp; Beverages Expenses</b>		\$ 228,330	\$ 252,220	\$ 313,894	\$ 277,166	\$ 289,574	\$ 288,160
<b>Pro Shop Expenses</b>							
<b>Payroll</b>							
09-671-610001	Salaries	\$ 165,477	\$ 136,218	\$ 168,333	\$ 226,462	\$ 143,776	\$ 236,593
09-671-610002	TMRS Retirement	\$ 20,811	\$ 15,894	\$ 21,069	\$ 21,843	\$ 46,556	\$ 22,836
09-671-610003	Workers' Compensation	\$ 5,569	\$ 4,940	\$ 5,511	\$ 7,260	\$ 7,260	\$ 7,598
09-671-610004	Unemployment Comp	\$ 648	\$ 50	\$ 473	\$ 1,296	\$ 634	\$ 1,296
06-671-610005	Group Health Insurance	\$ 17,284	\$ 16,626	\$ -	\$ 25,500	\$ -	\$ 32,100
09-671-610006	Medicare	\$ 2,392	\$ 2,027	\$ 2,459	\$ 3,290	\$ 2,103	\$ 3,443
09-671-610007	FICA Social Security	\$ 1	\$ 430	\$ 44	\$ 3,224	\$ 14	\$ 3,385
09-671-610008	Over Time Pay	\$ 4,187	\$ 2,053	\$ -	\$ -	\$ -	\$ -
09-671-610009	Cell Phone Allowance	\$ 210	\$ 420	\$ 420	\$ 420	\$ 420	\$ 840
09-671-610025	Retirement Stipend	\$ -	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,300	\$ 3,600
09-671-610030	Tips Earned	\$ 73	\$ 1,032	\$ 1,872	\$ -	\$ 1,558	\$ -
09-672-610013	Holiday Pay	\$ -	\$ -	\$ -	\$ 6,822	\$ -	\$ -
	<b>Total Payroll</b>	\$ 216,651	\$ 183,292	\$ 203,782	\$ 299,716	\$ 205,621	\$ 311,690
<b>Supplies</b>							
09-671-615002	Supplies	\$ 6,286	\$ 2,594	\$ 4,903	\$ 6,000	\$ 707	\$ 6,000
09-671-615003	Printing	\$ 65	\$ 193	\$ -	\$ 500	\$ -	\$ 500
09-671-615004	Postage	\$ 65	\$ 50	\$ 526	\$ 500	\$ 1	\$ 500
09-671-615005	Electric	\$ 22,719	\$ 18,828	\$ 41,441	\$ 20,000	\$ 68,059	\$ 20,000
09-671-615006	Water	\$ 4,013	\$ 5,388	\$ 11,332	\$ 6,000	\$ 5,634	\$ 6,000
09-671-615007	Natural Gas	\$ 3,089	\$ 2,767	\$ 4,394	\$ 3,100	\$ 3,762	\$ 3,100
09-671-615008	Telephone & Cable	\$ 9,313	\$ 9,485	\$ 9,321	\$ 9,000	\$ 5,111	\$ 9,000
09-671-615020	Tournament Supplies	\$ 104	\$ (104)	\$ -	\$ 200	\$ -	\$ 200
09-671-615030	Merchandise	\$ 93,952	\$ 111,296	\$ 120,404	\$ 90,000	\$ 86,123	\$ 90,000
	<b>Total Supplies</b>	\$ 139,605	\$ 150,496	\$ 192,319	\$ 135,300	\$ 169,396	\$ 135,300
<b>Training</b>							
09-671-620001	Training	\$ 1,190	\$ 1,822	\$ 2,676	\$ 1,500	\$ 174	\$ 1,500
09-671-620002	Dues & Memberships	\$ 5,389	\$ 2,272	\$ 3,517	\$ 5,000	\$ 3,603	\$ 5,000
	<b>Total Training</b>	\$ 6,579	\$ 4,094	\$ 6,192	\$ 6,500	\$ 3,777	\$ 6,500
<b>Equipment</b>							
09-671-625000	New Equipment	\$ 200	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
09-671-625003	Equipment Lease	\$ -	\$ 4,194	\$ -	\$ -	\$ 2,531	\$ -
09-671-625004	Carts Repair & Maint	\$ 2,044	\$ 5,789	\$ 8,759	\$ 5,000	\$ 4,082	\$ 5,000
09-671-625014	Building Maintenance	\$ 17,779	\$ 28,544	\$ 72,287	\$ 15,000	\$ 10,078	\$ 15,000
09-671-625021	Computer Repairs	\$ -	\$ -	\$ 139	\$ 500	\$ -	\$ 500
09-671-625025	Range Ball/Club Rentals	\$ 5,880	\$ 4,804	\$ (3,000)	\$ 12,000	\$ 165	\$ 6,000
09-671-625030	Cart Lease	\$ 85,583	\$ 49,043	\$ 53,025	\$ 53,600	\$ 41,943	\$ 53,600
	<b>Total Equipment</b>	\$ 111,485	\$ 92,375	\$ 131,209	\$ 87,600	\$ 58,800	\$ 81,600
<b>Professional Services</b>							
09-671-630015	Administrative Services	\$ 25,000	\$ 25,000	\$ 10,000	\$ 10,000	\$ -	\$ 20,000
	<b>Total Professional Services</b>	\$ 25,000	\$ 25,000	\$ 10,000	\$ 10,000	\$ -	\$ 20,000
<b>Miscellaneous</b>							
09-671-635001	Miscellaneous Expense	\$ 396	\$ 1,095	\$ 137	\$ 2,500	\$ 289	\$ 2,500
09-671-635008	Uniform Expense	\$ -	\$ -	\$ -	\$ 1,000	\$ 562	\$ 1,000
09-671-635023	Sales & Use Tax	\$ 14,331	\$ 11,761	\$ 12,941	\$ 20,955	\$ -	\$ 20,955
09-671-635025	Advertising	\$ 6,518	\$ 1,649	\$ 2,142	\$ 7,500	\$ 6,729	\$ 7,500
09-671-635031	Credit Card Fees	\$ 27,357	\$ 31,684	\$ 34,174	\$ 29,000	\$ 155	\$ 29,000
09-671-635040	Licenses & Permits	\$ 200	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
	<b>Total Miscellaneous</b>	\$ 48,802	\$ 46,189	\$ 49,394	\$ 63,455	\$ 7,734	\$ 63,455

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
<b>Insurance</b>							
09-671-645001	Error/Omission Insurance	\$ 4,380	\$ 3,839	\$ 3,767	\$ 4,000	\$ 4,127	\$ 4,000
09-671-645002	General Liability	\$ 839	\$ 698	\$ 657	\$ 700	\$ 2,168	\$ 700
09-671-645004	Property Insurance	\$ 4,191	\$ 4,554	\$ 4,692	\$ 4,600	\$ 10,109	\$ 4,600
09-671-645010	Real Property	\$ 4,087	\$ 4,440	\$ 4,575	\$ 4,500	\$ -	\$ 4,500
	<b>Total Insurance</b>	<b>\$ 13,496</b>	<b>\$ 13,531</b>	<b>\$ 13,691</b>	<b>\$ 13,800</b>	<b>\$ 16,404</b>	<b>\$ 13,800</b>
<b>Capital Expense</b>							
09-671-650010	Capital Improvements	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
09-671-650011	Capital Repair	\$ -	\$ 7,600	\$ -	\$ 5,000	\$ -	\$ 5,000
	<b>Total Capital Expense</b>	<b>\$ -</b>	<b>\$ 7,600</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Information Tech</b>							
09-671-660004	Third Party Provider	\$ 7,271	\$ 9,112	\$ 7,025	\$ 7,300	\$ 8,427	\$ 10,000
09-671-660006	Equip/Software Purch/Maint	\$ 9,539	\$ 7,303	\$ 7,518	\$ 8,000	\$ 4,195	\$ 8,000
	<b>Total Information Tech</b>	<b>\$ 16,811</b>	<b>\$ 16,414</b>	<b>\$ 14,543</b>	<b>\$ 15,300</b>	<b>\$ 12,622</b>	<b>\$ 18,000</b>
<b>Total Pro Shop/Carts Expenses</b>		<b>\$ 578,429</b>	<b>\$ 538,991</b>	<b>\$ 621,131</b>	<b>\$ 641,671</b>	<b>\$ 474,354</b>	<b>\$ 660,345</b>
<b>Golf Maintenance Expenses</b>							
<b>Payroll</b>							
09-672-610001	Salaries	\$ 277,193	\$ 281,365	\$ 292,246	\$ 317,963	\$ 291,536	\$ 346,972
09-672-610002	TMRS Retirement	\$ 28,659	\$ 21,103	\$ 29,186	\$ 38,778	\$ 71,706	\$ 44,140
09-672-610003	Workers' Compensation	\$ 7,440	\$ 6,625	\$ 7,355	\$ 10,756	\$ 10,756	\$ 11,719
09-672-610004	Unemployment Comp	\$ 1,366	\$ 661	\$ 2,175	\$ 1,440	\$ 2,013	\$ 1,296
09-672-610005	Group Health Insurance	\$ 60,238	\$ 57,834	\$ 49,156	\$ 69,600	\$ 48,252	\$ 96,000
09-672-610006	Medicare	\$ 4,012	\$ 4,019	\$ 4,216	\$ 4,874	\$ 4,106	\$ 5,310
09-672-610007	FICA Social Security	\$ 3,439	\$ 3,554	\$ 5,506	\$ 1,590	\$ 4,196	\$ 795
09-672-610008	Overtime Pay	\$ 3,703	\$ 4,436	\$ 4,420	\$ 9,356	\$ 3,966	\$ 8,689
09-672-610009	Cell Phone Allowance	\$ 1,260	\$ 1,260	\$ 1,365	\$ 1,680	\$ 1,470	\$ 1,680
09-672-610011	Certification Pay	\$ -	\$ -	\$ 92	\$ 300	\$ 254	\$ 300
09-672-610012	Contract Services	\$ 2,312	\$ 990	\$ 3,147	\$ 3,500	\$ 8,392	\$ 3,500
09-672-610013	Holiday Pay	\$ -	\$ -	\$ -	\$ 6,822	\$ -	\$ 8,588
	<b>Total Payroll</b>	<b>\$ 389,623</b>	<b>\$ 381,847</b>	<b>\$ 398,865</b>	<b>\$ 466,659</b>	<b>\$ 446,648</b>	<b>\$ 528,990</b>
<b>Supplies</b>							
09-672-615002	Supplies	\$ 2,519	\$ 2,750	\$ 7,268	\$ 5,000	\$ 1,412	\$ 5,000
09-672-615005	Electric	\$ 40,993	\$ 50,444	\$ 21,905	\$ 50,000	\$ -	\$ 50,000
09-672-615006	Water	\$ 3,763	\$ 2,344	\$ 3,114	\$ 4,000	\$ 1,703	\$ 4,000
09-672-615026	Trinity Water	\$ 3,667	\$ 16,919	\$ 19,253	\$ 30,000	\$ 16,740	\$ 30,000
09-672-615027	Golf Course	\$ 2,422	\$ 404	\$ 4,904	\$ 6,000	\$ 3,441	\$ 6,000
09-672-615028	Irrigation	\$ 11,079	\$ 10,874	\$ 7,634	\$ 9,000	\$ 18,849	\$ 9,000
09-672-615040	Chemicals	\$ 47,802	\$ 46,944	\$ 73,250	\$ 80,000	\$ 39,421	\$ 80,000
09-672-615041	Sand	\$ 5,160	\$ 6,800	\$ 2,760	\$ 10,000	\$ 6,739	\$ 10,000
09-672-615042	Seed/Sod	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
09-672-615043	Décor & Beautifications	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600
	<b>Total Supplies</b>	<b>\$ 117,404</b>	<b>\$ 137,479</b>	<b>\$ 140,089</b>	<b>\$ 196,600</b>	<b>\$ 88,304</b>	<b>\$ 196,600</b>
<b>Training</b>							
09-672-620001	Training	\$ 860	\$ 255	\$ 97	\$ 2,000	\$ 60	\$ 2,000
09-672-620002	Dues & Memberships	\$ 1,475	\$ 730	\$ 139	\$ 2,000	\$ 213	\$ 2,000
	<b>Total Training</b>	<b>\$ 2,335</b>	<b>\$ 985</b>	<b>\$ 236</b>	<b>\$ 4,000</b>	<b>\$ 273</b>	<b>\$ 4,000</b>
<b>Equipment</b>							
09-672-625002	Equipment Repair	\$ 8,867	\$ 12,236	\$ 20,772	\$ 10,000	\$ 8,645	\$ 10,000
09-672-625003	Equipment Lease	\$ 77,512	\$ (42,423)	\$ 40,005	\$ 80,900	\$ 10,660	\$ 80,900
09-672-625004	Equipment Maintenance	\$ 8,646	\$ 5,734	\$ 7,193	\$ 7,000	\$ 10,900	\$ 7,000
09-672-625007	Small Tools	\$ 1,318	\$ 894	\$ 313	\$ 1,500	\$ 1,033	\$ 1,500
09-672-625021	Computer Repairs	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
	<b>Total Equipment</b>	<b>\$ 96,342</b>	<b>\$ (23,558)</b>	<b>\$ 68,283</b>	<b>\$ 99,900</b>	<b>\$ 31,238</b>	<b>\$ 99,900</b>
<b>Miscellaneous</b>							
09-672-635001	Miscellaneous Expense	\$ 1,135	\$ 60	\$ 97	\$ 1,500	\$ 219	\$ 1,500
09-672-635008	Uniform Expense	\$ 4,919	\$ 5,495	\$ 4,954	\$ 6,000	\$ 2,702	\$ 6,000
09-672-635040	Licenses & Permits	\$ 3,865	\$ 4,290	\$ 1,120	\$ 4,000	\$ 143	\$ 4,000
	<b>Total Miscellaneous</b>	<b>\$ 9,920</b>	<b>\$ 9,844</b>	<b>\$ 6,171</b>	<b>\$ 11,500</b>	<b>\$ 3,065</b>	<b>\$ 11,500</b>

ACCT		Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
	<b>Vehicle Expense</b>						
09-672-640001	Gasoline/Oil	\$ 22,658	\$ 19,204	\$ 25,788	\$ 25,500	\$ 14,137	\$ 35,100
09-672-640002	Vehicle/Equip Maint	\$ 620	\$ 703	\$ 23	\$ 750	\$ 28	\$ 750
	<b>Total Vehicle Expense</b>	<b>\$ 23,278</b>	<b>\$ 19,906</b>	<b>\$ 25,811</b>	<b>\$ 26,250</b>	<b>\$ 14,165</b>	<b>\$ 35,850</b>
	<b>Insurance</b>						
09-672-645005	Mobile Equipment	\$ 5,440	\$ 6,656	\$ 6,656	\$ 6,700	\$ 3,703	\$ 6,700
09-672-645010	Equipment Insurance	\$ 5,871	\$ 5,555	\$ 5,733	\$ 5,600	\$ 8,058	\$ 5,600
	<b>Total Insurance</b>	<b>\$ 11,311</b>	<b>\$ 12,211</b>	<b>\$ 12,388</b>	<b>\$ 12,300</b>	<b>\$ 11,761</b>	<b>\$ 12,300</b>
	<b>Capital Expense</b>						
09-672-650003	Equipment Rental	\$ 1,040	\$ 113	\$ 4,766	\$ 2,000	\$ 1,366	\$ 2,000
09-672-650010	Capital Improvements	\$ -	\$ 49,300	\$ -	\$ 5,000	\$ -	\$ 5,000
09-672-650011	Capital Repair	\$ 10,617	\$ 2,480	\$ -	\$ 5,000	\$ 2,240	\$ 5,000
	<b>Total Capital Expense</b>	<b>\$ 11,657</b>	<b>\$ 51,893</b>	<b>\$ 4,766</b>	<b>\$ 12,000</b>	<b>\$ 3,606</b>	<b>\$ 12,000</b>
	<b>Debt Service</b>						
09-672-655023	Bond Series 17 Pymnt to Debt	\$ 116,467	\$ 81,573	\$ 115,736	\$ 116,507	\$ 116,607	\$ 109,715
	<b>Total Debt Service</b>	<b>\$ 116,467</b>	<b>\$ 81,573</b>	<b>\$ 115,736</b>	<b>\$ 116,507</b>	<b>\$ 116,607</b>	<b>\$ 109,715</b>
	<b>Information Technology</b>						
09-672-660004	Third Party Provider	\$ 2,044	\$ 2,970	\$ 2,128	\$ 2,100	\$ 2,319	\$ 2,100
09-672-660006	Equip/Software Purchase/Maint	\$ 637	\$ 372	\$ -	\$ 800	\$ -	\$ 800
	<b>Total Information Technology</b>	<b>\$ 2,681</b>	<b>\$ 3,342</b>	<b>\$ 2,128</b>	<b>\$ 2,900</b>	<b>\$ 2,319</b>	<b>\$ 2,900</b>
	<b>Total Golf Maintenance Expenses</b>	<b>\$ 781,017</b>	<b>\$ 675,522</b>	<b>\$ 774,473</b>	<b>\$ 948,616</b>	<b>\$ 717,986</b>	<b>\$ 1,013,755</b>
	<b>TOTAL EXPENSE FOR HCGC</b>	<b>\$ 1,587,776</b>	<b>\$ 1,466,733</b>	<b>\$ 1,709,498</b>	<b>\$ 1,867,453</b>	<b>\$ 1,481,914</b>	<b>\$ 1,962,260</b>
	<b>Net Total</b>	<b>\$ (10,552)</b>	<b>\$ 58,167</b>	<b>\$ 276,699</b>	<b>\$ 3,007</b>	<b>\$ 405,148</b>	<b>\$ 22,201</b>