



CITY OF WHITE SETTLEMENT

FY 2023 - 2024
Adopted Budget



City of White Settlement
Fiscal Year 2023 - 2024 Budget
Adopted September 5, 2023



This budget will raise more revenue from property taxes than last year's budget by an amount of \$566,052, which is a 6.41 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$132,537.

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

FOR:

- Paul Moore
- Alan Price
- William Wright
- Gregg Geese
- Amber Munoz

PRESENT AND NOT VOTING:

- Faron Young

ABSENT:

PROPERTY TAX RATE COMPARISON

2023-2024

2022-2023

Property Tax Rate:	\$0.667233/100	\$0.712115/100
No New Revenue Tax Rate:	\$0.634293/100	\$0.694303/100
No New Revenue Maintenance & Operations Tax Rate:	\$0.529329/100	\$0.579520/100
Voter Approval Tax Rate:	\$0.677234/100	\$0.722115/100
Debt Rate:	\$0.119378/100	\$0.122312/100

Total debt obligation for CITY OF WHITE SETTLEMENT secured by property taxes: \$1,556,061

PRINCIPAL OFFICERS **FY 2023-2024 Annual Budget**



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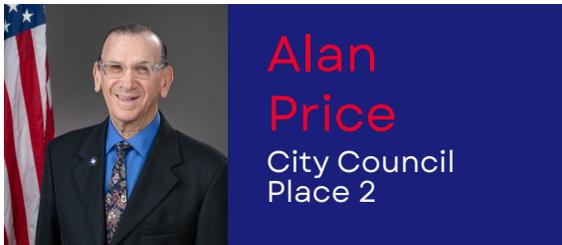


**Faron
Young**
Mayor



**Paul
Moore**
City Council
Place 1

**C
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L**



**Alan
Price**
City Council
Place 2



**Amber
Munoz**
City Council
Place 3
Mayor Pro-Tem



**William
Wright**
City Council
Place 4



**Gregg
Geese**
City Council
Place 5

CITY MANAGEMENT TEAM

- Jeffrey J. James - City Manager
- Robert Nunley - Code Enforcement Director
- Richard Tharp - Community Services Director
- Brittney Huff - Finance Director
- Shelley Poer - Human Resources Director
- Christopher Cook - Public Safety Director
- Larry Hoover - Public Works Director
- Rick Sanderson - Fire Chief

CONTRACTED SERVICES

- Drew Larkin - City Attorney
- Craig Magnuson - Municipal Judge
- Kenneth Gordon - Municipal Prosecutor

COUNCIL STAFF

- Amy Arnold - City Secretary



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of White Settlement
Texas

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

READER'S GUIDE TO THE BUDGET

FY 2023-2024 Annual Budget

This budget document has been prepared and presented in an effort to comply with the guidelines and recommendations of the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Awards Program. Many people believe a City Budget is only a financial plan. In order to be considered for the budget award, the following four areas must be included in the budget presentation:

The budget as a policy document.

This involves including a statement (or statements) of budgetary policies, goals, objectives, and strategies for the year and also an explanation of the budgeting process to the reader. Goals, objectives, and strategies are an integral part of this document, which we believe satisfy this requirement.

The budget as an operations guide.

This criterion involves explaining the relationship between organizational units (departments) and programs. An organizational chart, description of the departmental organizational structure, services, and staffing levels, with historical comparisons, are also included. Explanations of how-capital spending decisions will affect operations are offered. These issues are addressed throughout the document.

The budget as a financial plan.

This criterion involves including an explanation of the financial structure and operations of the City. The City's major revenue sources and fund structures are defined and amplified. The budget contains an all-inclusive financial plan for all funds and resources of the City, and also includes a multi-year financial forecast. Included are projections of financial condition at the end of the fiscal year, projections of financial activity, and historical comparisons. The budget also presents a consolidated picture of all operations and financing activities in a condensed format. An explanation of the budgetary accounting basis used in the development of the budget. The budget summary section, as well as the various fund and department summaries, satisfies this requirement.

The budget as a communications device.

The budget document is available to the public at the City Secretary's office in City Hall as well as on the City's website. As much as possible, we have avoided the use of complex technical language and terminology, and included charts, graphs, and glossary for understandability and usability. Efforts are made to explain the basic units of the budget, including funds, departments or activities, and disclosing sources of revenues and explanations of revenue estimates and assumptions. This information throughout the document.

In summary, each of the above four criteria is recognized by the GFOA as an integral part of any budget document in order to convey to the reader the goals and objectives the City will address during the year and how these goals and objectives will be met and measured. We have attempted to present these goals and objectives to the reader in such a manner that any reader, regardless of the reader's financial background or knowledge, will be able to gain a basic understanding of them.

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A MESSAGE FROM

JEFF JAMES CITY MANAGER



“DELIVERING EXCEPTIONAL SERVICE AND BUILDING STRONGER COMMUNITIES IS AT THE CORE OF WHAT WE DO”



I am pleased to present to you the adopted Fiscal Year 2023-2024 Annual Budget. In compliance with the State of Texas and the Charter of the City of White Settlement, I submit to you this year's budget which represents months of hard work from the City Council, the finance team, department directors, and division heads. This budget presents the sources of revenue and the plan for expenditures for the City of White Settlement for our fiscal year October 1, 2023, to September 30, 2024. This budget continues the management team's dedication to adopting a sustainable balanced budget that aligns with the City's goals of safety for its' residents, improvement and increased infrastructure, and growth based on the City's Comprehensive Plan.

The City of White Settlement's annual budget is developed within the framework of transparency for our residents, focused service levels, strategic planning and both long- and short-term goals. These plans are developed collaboratively between Residents, City Council, and City Staff. These plans anticipate funding needs, revenue sources and expenditures based on forecasting methods. Due to the City of White Settlement's conservative budget planning by the City Council and City Staff, the city has been able to deal with unexpected shifts in the economy as well as emergency needs such as small infrastructure projects. The City's ability to deal with these minor emergencies is due in large part to our fund balances. The City of White Settlement fund balances have increased over time with careful management from our Finance Department. As these balances increase during times of economic expansion for the City, the revenues in these funds may be utilized for one-time expenditures. These expenditures are usually defined (even in an emergency) as some type of nonrecurring expense such as a capital purchase (equipment) or a one-time project of some type (engineering and construction costs).



This year's budget was formed and established after many hours of discussion and review by City staff and the City Council. Staff were tasked with creating a budget to maintain current service levels in some areas while increasing service levels in other areas of the City government, and to make recommendations for the future based on both short and long term anticipated needs. The budget requests were discussed, prioritized, and presented to the City Council during a series of workshops over the spring and summer of 2023.

The City of White Settlement has a bright and productive future for the fiscal year 2023-2024 with sales tax collections continuing to maintain an increasingly steady pace even with the effects of a slowing demand for housing caused by national inflation rates that have not been seen since the 1970's. However, unemployment in the area continues to decrease steadily and hourly wages are also rising. The area's economic activity continues to expand at a rapid pace and the regional outlook is strong for growth expectations in the coming year. Both residential and commercial property values continue to influence the City's budget, and both are forecasted to increase positively soon. This increase allows the City of White Settlement to collect the same amount of property tax revenue as last year but at a lower tax rate. For the fiscal year 2023-2024, the City of White Settlement adopted a tax rate that will allow the city government to meet the current service expectations, as well as meet our debt services requirements.

New and old residents alike are attracted to the City of White Settlement for similar reasons: location, location, location. Our city is conveniently located next to two of the largest employers in Tarrant County, Lockheed Martin, and The Naval Air Station (NASJRB Fort Worth). The city is also strategically located between HWY 820 and I 30. Thus, the city is only a short 15-minute commute from some of the most popular tourist attractions in North Texas, such as, Texas Motor Speedway, Fort Worth Stockyards, United States Currency Plant, Dickies Arena, Amon Carter Museum of American Art, and the world renowned Bass Hall. The City's housing is still considered to be affordable in the North Texas area with the average home price of \$211,500. The City of White Settlement continues to strive to be a welcoming community where people what to live, work, and raise a family.



WE HAVE ACCOMPLISHED A LOT THIS PAST YEAR AND HAVE A LOT TO BE PROUD OF:

- Successfully rolled out a new partnership agreement with Frontier Waste Trash Service (Council approved on 12-05-2022)
- Promoted Building Official to Director of Community Development 3-15-23.
- Hired a Human Resources Director after a search that took 5 months, 11-07-2022.
- Hired a Fire Chief for the department after a search that took 3 months 4-26-2023.
- New partnership agreement with Tarrant County 47th Yr. CDBG project Drown Dr. (Council approved on 11-08-2022)
- Successfully applied and awarded the NCTCOG Solid Waste Grant for the purchase of a community event & promotional marketing truck.
- National Fitness Coalition Grant – Fitness Equipment for Veterans Park (Council approved 10-11-2022)
- Acquired Property 9001 Rowland to be officially used as Judd St. Cemetery Resolution 2023.08.10.11(Council approved 10-11-23)
- Review of 2040 Comprehensive Plan to align with municipal goals, Planned Development rezoned to Commercial Corridor (Council approved 01-03-2023)
- North Las Vegas Trail – provide review of TxDOT schematic design. (TxDOT Project Council approved on 10-11-2022, TxDOT AFA Council approved 10-11-2022)
- Appointed Charter Review Committee (Council approved 11-01-2022)
- Held and passed Charter Amendment election 08-08-2023.
- The Police Department transitioned all officers to a standardized handgun platform to become better prepared to deal with public safety threats.
- Received a Grant for WSPD for Bullet Resistant Shields 10-11-2022.
- The Police Department became an ABLE certified agency, which stands for Active Bystandership in Law Enforcement. This new designation affords additional grant opportunities for the department.
- New ILA with the City of Sansom Park for Police Detention and Dispatch(Council approved on 04-17-2023)

WHAT'S NEXT:

As the City continues to grow and our residents' expectations of service levels continue to increase the City faces several challenges in the coming fiscal year under these conditions. The most pressing challenge confronting the City of White Settlement will be addressing the issue of city staffing levels. During the last year we have had changes in staffing at the director level of management with an emphasis on professionalism and dedication to job performance. Our employees are our most vital asset. Without competent, highly skilled, highly trained, and motivated employees, residents will experience a reduction in crucial service levels in departments such as the Police Department, Fire Department, Public Works Department and in the workings of our city government in general. The knowledge and expertise that is learned over time as an employee works in a particular area or field of employment is considerable and valuable to the operation of city government. Therefore, it is extremely important that the City of White Settlement offers competitive salaries and benefits to hire and retain high quality employees across all departments. At this time, approximately 5.4% of our current employees have been with the City for twenty years or more and are eligible for retirement under the Texas Municipal Retirement System and another 4.8% of our employees have been with the City for fifteen years and will be able to retire in the next five years or less. With these concerns in mind, the City Manager's Office, with the full support and unanimous consent of the City Council, commissioned the first comprehensive Compensation Study for city employees across all departments last year and we have implemented significant changes and improvement to our staff.



WHAT'S NEXT CONTINUED:

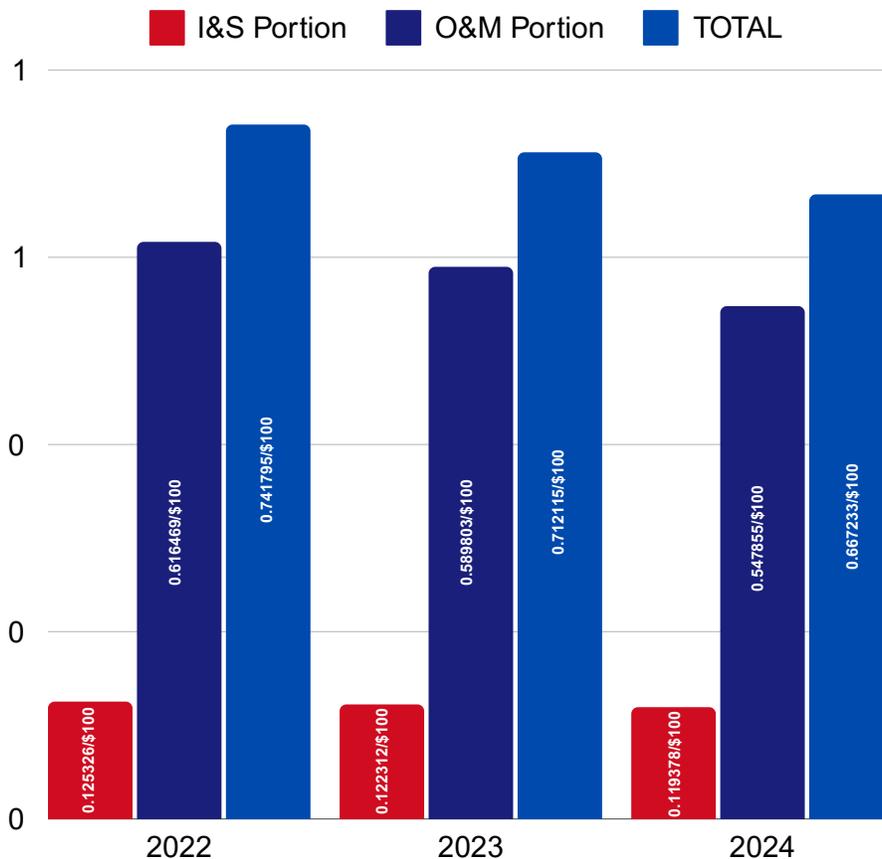
The next set of challenges for the 2023-2024 budget year will be focused on the delivery of direct services for our residents. This has been and will continue to be the focus for the city. These challenges include the distribution of water and sewer through an aging infrastructure pipe system, the issues involved with finding a new provider or staying with the current provider for trash services, and the need for more and improved communication to the City of White Settlement residents. These challenges require a team approach in addressing these issues and our city staff members and elected officials are committed to finding successful results for our residents. There continues to be the issue of old infrastructure and the need to replace water and sewer lines. The city has embarked on an aggressive replacement program for infrastructure, with a systematic approach of replacing a complete street (Water line, Sewer line and Street); however, the recent increase in contractor labor rates and the shortage of materials has caused some previously planned projects to be reviewed due to an increase in costs. City staff are proactively researching grant opportunities to help address the project cost increases. The last challenge for the year has the possibility to be this year's biggest success. The city has for several years worked hard to improve its presence on "social media" and we have made great strides forward recently in how some of the City's departments (Library, Police Department, and Digital newsletter) are seen on social media. The city is now at a point where we will be reorganizing the department adding new media platforms and a new employee to better communicate with the residents of the city.



HIGHLIGHTS

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For the Fiscal Year 2023-2024, the city increased the Maintenance and Operations (M&O) rate and lowered the Interest and Sinking (I&S) rate for the third year in a row. As a result, the city was able to lower the overall tax rate for residents. The demand for affordable housing in Tarrant County continues to contribute to the increase in housing values in the City of White Settlement. Throughout the City, the average homeowner has experienced an increase in their property value for the last few years. This increase in taxable values adds additional pressure to residents for higher tax payments, even though the City has lowered the property tax rate. The City has considered the viability of adjusting exemptions for residents, but thus far our analysis has proven such exemptions would not be sustainable for the long-term growth of the City. The city staff is committed to finding options to lessen the tax burden on residents while still maintaining and growing services for all the members of our community.



 **HIGHLIGHTS**

S T We are taking a very conservative approach to the estimates for the fiscal year 2023-2024. The areas
A A of development we hope will attract new sales tax generating businesses will be located next to the I 30
L X Hwy at the Las Vegas Trail exit and Hwy 820 and White Settlement Road exit. These critical
E E intersections are also located in the newly establishment Tax Increment Reinvestment Zone ("TIRZ") in
S S the city. The purpose of the TIRZ is to encourage business growth and increase the sales tax
revenues. Our goal is to take some pressure off both residential and commercial property taxpayers.
The history of sales taxes has been volatile over the last 10 to 15 years and remains a concern.
However, we believe that this volatility will stabilize soon due to the aggressive approach we are taking
to recruiting new businesses to our community.

UTILITY RATES

The City is looking into gradually implementing the storm water rate study performed by our 3rd party consultant with the understanding that a gradual increase is needed to ensure future projects and growth of the fund.

GRANTS

The city is putting more emphasis into finding, applying, and receiving local, state, and federal grant funding to extend the spending abilities of the city. Funds are available for governments to use grant funding instead of local dollars for items that the City is already trying to pursue.

EXPENDITURES

The City of White Settlement will continue to make public safety its highest priority, with 46% of the General Fund budgeted expenditures going towards this important area.

Currently, the Water and Sewer Fund balance is healthy, but the growing infrastructure needs of the water and sewer system continue to increase due to the worrisome situation of our current system. Over 80% of the system is 40 years old or older and has reached the end of its recommended life cycle. In response to this infrastructure need and new regulatory obligations, the city has developed a 4-year "C.I.P" plan to help address several immediate concerns. The City is also working with engineering consultants and other outside sources to develop processes and policies that focus on and strengthen the Public Works Department.

The city management team, starting in 2018, decided to manage the City's operating budget based on the balanced budget approach.

The City continues to work to reduce the General Fund's support of Splash Dayz' operating expenses and capital expenditures for park improvements and attractions. The budgeted contribution to the Splash Dayz Budget has been reduced to \$562,849 for the 2023-2024 budget.

The City has increased efforts into improving its financial management policies, strategic short term, and long-term planning (to include financial, infrastructure, and personnel), and implementation of a new comprehensive plan to maintain a healthy financial position for the future success of our community.

THE FUTURE

The City of White Settlement's outlook is bright. The city is ideally located next to both I30 and 820 Highways. With these advantages, location residents can live in the city and work almost anywhere in the county while experiencing a minimal commute time. It is expected that in the future even with inflation the City's favorable location will continue to draw new residents and business to our community. The city has seen steady growth over the past several years with new homes being built and several new businesses moving into town. Our population continues to grow with estimates well over 18,000 people currently living inside our city limits. The city is seeing new business growth in and around I30 and Las Vegas Trail where there had been no growth in the last five years or more. The city is working with a host of strategic partners to help make improvements around our city that will reduce the direct cost to the City's Taxpayers. Such as improvements to North Las Vegas by partnering with the City of Fort Worth, TXDot, and the North Central Texas Council of Governments. The City has also embarked on a new homeless outreach effort to address and deter aggressive panhandling, mitigate homeless issues along our problematic areas and intersections, and improve quality of life issues related to littering, debris, and drug paraphernalia that sometimes exists in problem areas with TXDot and City of Fort Worth. In the next year, the City will continue to plan for and make improvements with public safety, business, and development issues in mind. Some action towards accomplishing these goals is under way in the form of continued development with the TIRZ economic development zone. City staff, residents, elected officials, businesses, and developers, have identified, prioritized, and in some cases have implemented projects that focused on making those improvements. Infrastructure projects will continue to require focus in the 2023-2024 fiscal year. Not only will these projects be concerned with repair or replacement as is needed within our water and sewer system along with regular street improvements, but the goals of these types of projects will be the continued attraction of commercial development and residential improvement. The development of commercial property adjacent to I30 and 820 Highways will get most of the attention in the first half of the fiscal year. In the second half of the year infrastructure projects, redevelopment projects and affordable housing projects will also contribute to the current and future success of the Town Center idea put forth in the City's 2040 Comprehensive Plan. The future for the City is one where there may be some difficult issues to address but the City government is focused on finding solutions and creating a sustainable plan for the City of White Settlement.



SUMMARY

I believe the 2023-2024 fiscal year budget establishes a financially strong plan for the City of White Settlement's municipal services and service levels. This year budget continues a sustainable balanced budget approach for the future while maintaining a continued fiscal conservancy to serve the community for the coming years. Public safety will continue to be a high priority for our community for this year and the future, and so will our aging infrastructure. Over the past several years these two areas along with sound financial management have been important factors in meeting the needs of our residents. I want to thank the Mayor and the City Council for their guidance and decisions made during our extensive budgeting process. I would also like to express my appreciation to the Mayor and the City Council for their support in funding the employee salary increases. I want to thank the residents of White Settlement for their continued interest and involvement in the operation of their local government. I would also like to convey my gratitude to all the city employees who work towards the same vision of making the City of White Settlement a community where people choose to live, work, raise a family and enjoy visiting. The City government is committed to the belief that a transparent, open, effective, and efficient government is best for everyone, employees, and taxpayers alike.

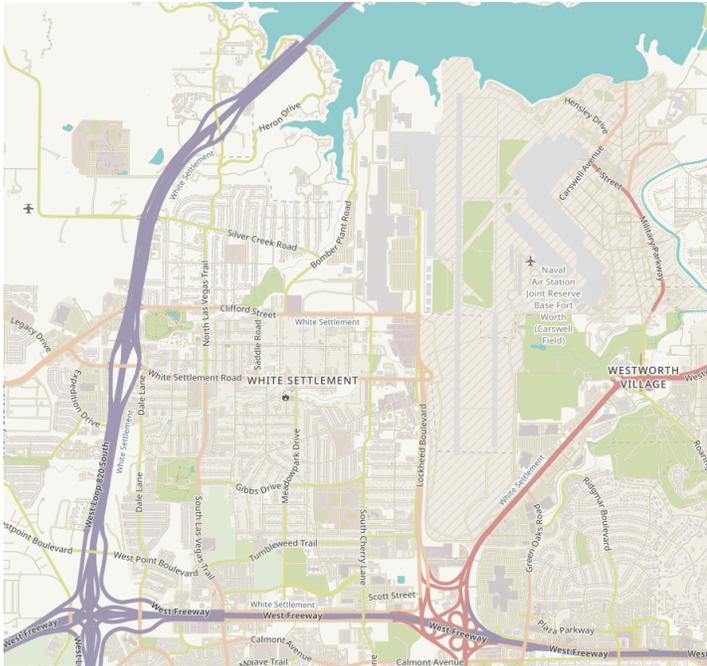
Sincerely

Jeffrey J. James
City Manager



CITY PROFILE

FY 2023-2024 Annual Budget



The City of White Settlement is located at the crossroads of Interstate 30 and Interstate Loop 820 on the western edge of the Dallas/Fort Worth Metroplex with all its culture and charm in addition to being on the "edge" of the West's wide-open spaces. White Settlement offers the best of all worlds - small town comfort, genuinely friendly people, quality public services, low crime, wonderful parks, terrific recreation, library and senior services programs, numerous restaurants, and several hotels. White Settlement affords an "edge" or advantage to businesses, relocating families and individuals, as well as visitors and conventioners.

White Settlement is fortunate by reason of its location and its access to the great Metroplex. Residents and visitors have easy access to numerous educational

institutions, world-class museums, Texas Motor Speedway, professional sports franchises, Dallas/Fort Worth International Airport and no end of entertainment options in nearby Fort Worth and Dallas.

The City of White Settlement was officially incorporated on May 24, 1941. However, the existence of the White Settlement community reaches back to the earliest days of the Texas Republic. Shortly after his 1836 election to the presidency of the Texas Republic, Sam Houston created a General Land Office and a generous land grant policy to encourage migration of pioneers to Texas. One such pioneer was Logan Vandiver. He took advantage of the state's homestead law, and on February 16, 1838, received a headright certificate for a 1,476 acre tract of land just west of the Trinity River (property on which the City of White Settlement was ultimately established). Because of strife between Indians and settlers at the time, a small stockade (Bird's Fort) was built to afford a modicum of protection for new landholders and other incoming settlers. To forge peaceful relations between the Indians and settlers, a treaty was negotiated and signed in September 1843, by the Republic of Texas and area Indian tribes. This action generated increased migration to the prairie lands of what are now Tarrant and Parker Counties by both white settlers and Native Americans. Even with the peace treaty in place, the influx of new people to the area stirred old hostilities and prompted construction of a small fort at the confluence of the Clear and West Forks of the Trinity River. On November 14, 1849, the War Department named this new facility Fort Worth. This historical chain of events evolved into two settlements, one occupied by white settlers and another encompassing a grouping of seven Indian villages. The "white settlement" area became a trading post and farming community, with a road (known then and now as White Settlement Road) leading to Fort Worth for the transport and exchange of farm products, livestock, and other items. From this early economic foundation, the area weathered the difficulties of pioneer life and agrarian development, World War I, and the depression of the 1930's.

CITY PROFILE

FY 2023-2024 Annual Budget

Spurred by the World War II need for military aircraft, the White Settlement area grew rapidly from 500 people to a population of over 10,000. In 1941, the City of White Settlement was incorporated and was a neighbor to a new Consolidated Aircraft Corporation plant and a new Army airfield. A new housing area, known as "Liberator Village," was built in response to escalated housing demand and in honor of the B-24 or Liberator Bombers being assembled at the adjacent aircraft plant.

Over the years, the City of White Settlement has grown into a diverse urban community of about 18,000 residents under a Council/Manager form of government. Though surrounded by Fort Worth and other urban developments, White Settlement has not lost its small town sense of community and neighborliness. Residents care about one another and their community. Parks overflow during the summer with little league games and civic meetings are well attended. Residents are actively involved in their children's schools and extracurricular activities, and voluntarily participate in a wide variety of local programs and events within the City, schools and churches.

Constant improvements in all phases of the public domain continue to be the key to the development of the City of White Settlement. Many improvements have been made through the years in the mode of life in White Settlement. These include the construction of many churches, schools, various community facilities, family fun, fitness and entertainment opportunities, commercial/industrial buildings and firms.

We are growing and moving forward and should continue to do so. The untiring efforts of our predecessors in meeting and solving problems should inspire us in our efforts to face and resolve the challenges of each day. We must grow in a progressive manner or face the prospects of stagnation. We must grow to support a vibrant community of thriving businesses and quality neighborhoods. We must grow to ensure our citizens and visitors fulfilling family, fun and fitness opportunities. We must grow to encourage others in building and planning for the future. We must grow!



CITY APP

Download our App today on your Google Play Apple Store.



FACEBOOK PAGE

Check out our City Facebook page today.



ABOUT WHITE SETTLEMENT

ABOUT US

White Settlement is a community that holds true to small-town values while nurturing major growth and advancements in both residential and commercial development.

OUR MISSION

The government of the City of White Settlement exists to promote and sustain a superior quality of life. In partnership with the community and others, we pledge to deliver cost-effective services and quality facilities in a personal, responsive, and innovative manner.

In accomplishing this mission, the Mayor, City Council, City Manager, and City employees will be guided by these principles:

OUR PRINCIPLES

- Continuous community and personal improvement
- Fact-based decisions
- Fairness and Integrity
- Fiscal responsibility
- A focus on progressive thinking and positive solutions
- A long-term perspective
- Open, accessible government, where citizen participation is vital and strongly encouraged
- Respect for Others
- Teamwork
- Win-win partnerships with other public and private entities



AT A
GLANCE

18,269

POPULATION

5.2

SQUARE MILES

44,000

POPULATION
PER DAY

115

FULL-TIME
EMPLOYEES

1854

FOUNDED

1941

YEAR INCORPORATED

0.667233

CITY TAX RATE

1,807

PERMITS ISSUED

NUMBERS AT A GLANCE



EDUCATION AT A GLANCE

WHITE SETTLEMENT INDEPENDENT SCHOOL DISTRICT

5 ELEMENTARY SCHOOLS
2 MIDDLE SCHOOLS
1 HIGH SCHOOL

HIGH POINT ACADEMY

2 CAMPUSES

HIGHER EDUCATION

8.8 MILES - TARRANT COUNTY
COMMUNITY COLLEGE
8.9 MILES - TEXAS CHRISTIAN UNIVERSITY
41 MILES - UNIVERSITY OF NORTH TEXAS



RESIDENCE AT A GLANCE

AVERAGE AGE

35.8

EDUCATION LEVEL

21% NO HS DIPLOMA
60% HS DIPLOMA
19% COLLEGE DEGREE

AVERAGE HOUSEHOLD INCOME

\$66,973

HOME OCCUPANCY

44.24% - RENTER
55.76% - OWNER



DISTANCE TO AT A GLANCE

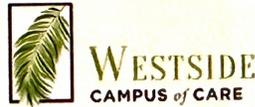
AIRPORTS

32.1 MILES - DFW INTERANTIONAL
23.9 MILES - ALLIANCE
11 MILES - MEACHAM

CITIES

9.6 MILES - FORT WORTH
41.4 MILES - DALLAS
43.8 MILES - DENTON
4.6 MILES - NAVAL AIR STATION JRB

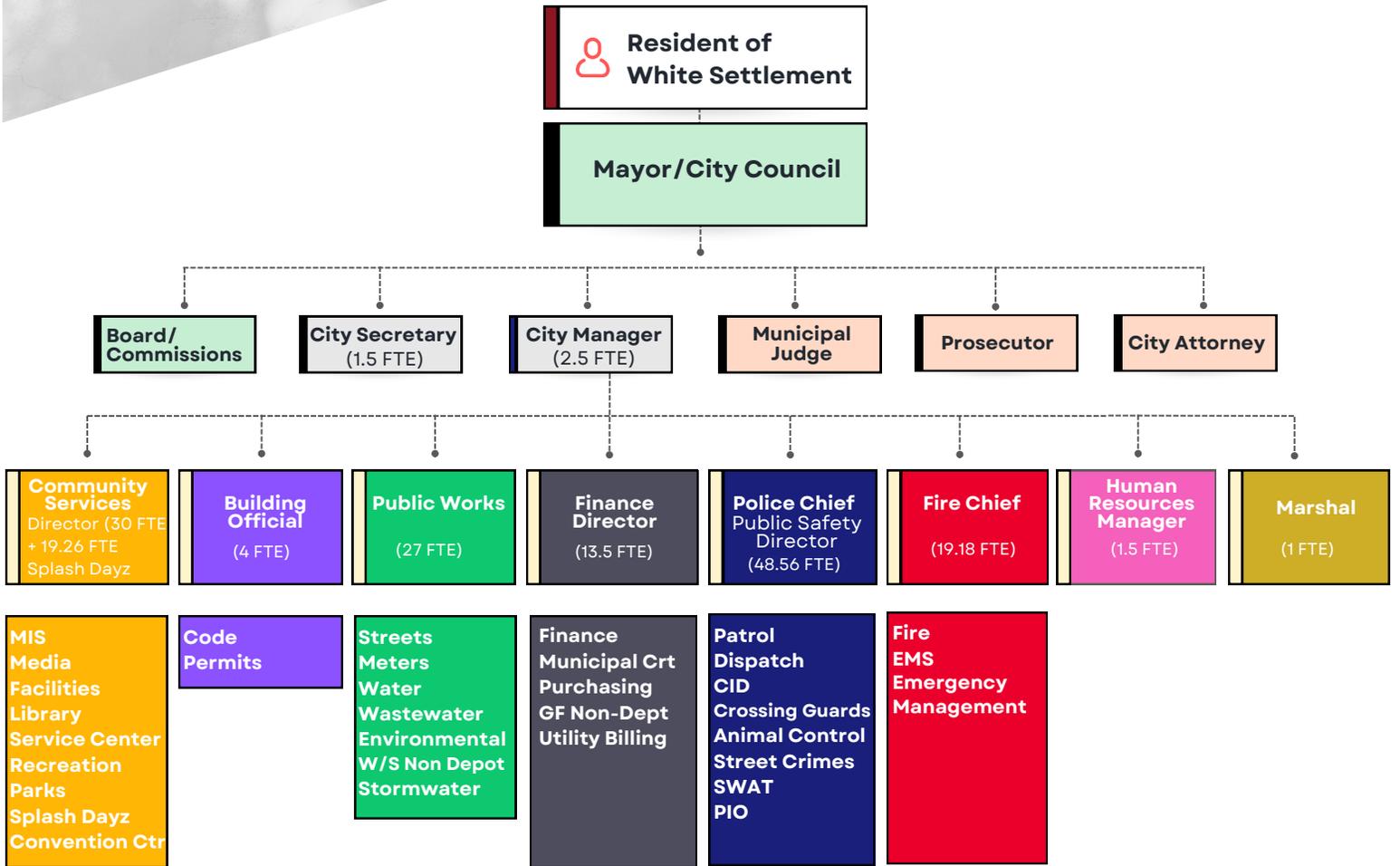
MAJOR EMPLOYERS & INDUSTRY





ORGANIZATIONAL CHART

FY 2023-2024 Annual Budget



LEGEND

CONTRACTED

CITY EMPLOYEES W/CONTRACTS

CITY EMPLOYEES

VOLUNTEERS

BOARDS & COMMISSIONS FY 2023-2024 Annual Budget

BOARD OF ADJUSTMENTS AND APPEALS

Garry Wilson
Ann Smith
Brinda Rhodes
Mark Simeroth
Richard Huff
Vacant
Vacant
Vacant

- Meets 3rd Wednesday Monthly

PLANNING & ZONING COMMISSION

Vacant
Joshua Lemons
Tom Warren
Vacant
Debra Cook
Jose M. Alfaro
Torey Osborne-Dill

- Meets 2nd Tuesday Monthly

PARK & RECREATION BOARD

Kevin Kirkland
Aaron James
Vacant
Vacant
Vacant
April McKenzie
Leigha Mitchell

- Meets 2nd Thursday Monthly

ECONOMIC DEVELOPMENT CORPORATION BOARD

XXX
Paul Moore
Ann smith
Vickie Harpe
Pat Wirsing
Gregg Geesa
Richard Huff

- Meets 1st Tuesday Monthly

LIBRARY BOARD

Patricia England
Pamela Kenney
Mary Jackson
Misty Smethers
Rachel Wood
Johanna Tanori
Kathryn Nichols

- Meets 2nd Thursday Monthly

CRIME CONTROL PREVENTION DISTRIC BOARD

Joshua Lemons
Pamela Clawson
Brinda Rhodes
Faron Young
Garry Wilson
Angie Nolan
JoAnn Grammer

- Meets 1st Thursday Monthly

PRIDE COMMISSION

Martha Cook
Amy Jordan
JoAnn Grammer
April McKenzie
Vacant
Tonia Torres

- Meets 3rd Tuesday Monthly

ANIMAL CONTROL BOARD

Dr. Chris Brooks (Veterinarian)
XXX (Employee)
Vacant
Vacant
Angela Destro
Nathan Muller
Elizabeth Pierson

CIVIL SERVICE BOARD

James Herring
Donald Wagnon
Diane Stevens

- Meets as Needed

★ **COMPREHENSIVE PLAN 2040**

GOALS & OBJECTIVES



WHAT IS A COMPREHENSIVE PLAN?

The Comprehensive Plan is a tool intended to be used by City staff, elected officials, and residents to guide future growth, and redevelopment of the City for the next 10 to 20 years. The primary way the Plan accomplishes this is by establishing a vision for the City and then providing guidance on how to grow in accordance with the vision. The vision was formulated from resident and stakeholder input regarding the City's unique assets, characteristics and their 20-year outlook for the City. The vision is a critical component of the Plan because it connects all the puzzle pieces together. These pieces consist of the community's desire, the City's existing physical and economic state, and the community's aspirations for the future, and together they help compose the overall big picture. The big picture is representative of where the City wants to be in the future. The vision is then supported by goals and objectives that the City should follow once the Plan is adopted so the vision can come to fruition.

A COMPREHENSIVE PLAN SHOULD:

- Understand present conditions,
- Plan for changes that will occur during the coming years,
- Prepare balanced strategies for community and economic development,
- Provide the type of growth that is desirable,
- Implement the strategies for achieving the goals set forth in the plan, and
- Share a common vision for the future of the community.

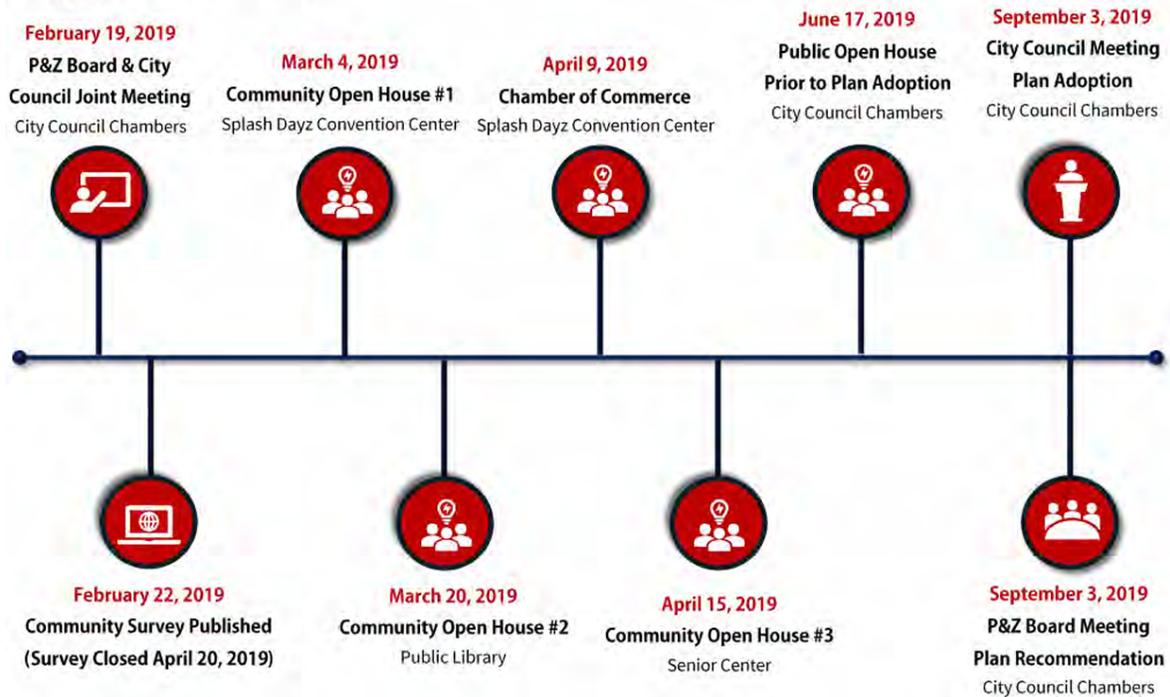
The City of White Settlement is the community of choice for anyone wishing to live in a unique, small town in the heart of the DFW metroplex. Easy access to regional amenities and nearby large cities makes living in White Settlement particularly advantageous. We enjoy:

- A connected network of parks, trails, and open spaces enhances residential life in neighborhoods that offer a variety of housing types and price points to encourage increased home ownership;
- A defined town center provides a community gathering place with locally owned shopping and dining locations;
- A safe City with necessary infrastructure and regulatory controls to maintain our economic and natural resources;
- Redevelopment opportunities and a land use pattern that supports high quality development within our current boundaries; and
- Retail and commercial uses that support the population of residents as well as visitors and those who travel through the City to work each day.

COMPREHENSIVE PLAN 2040

GOALS & OBJECTIVES

Comprehensive Plan Timeline

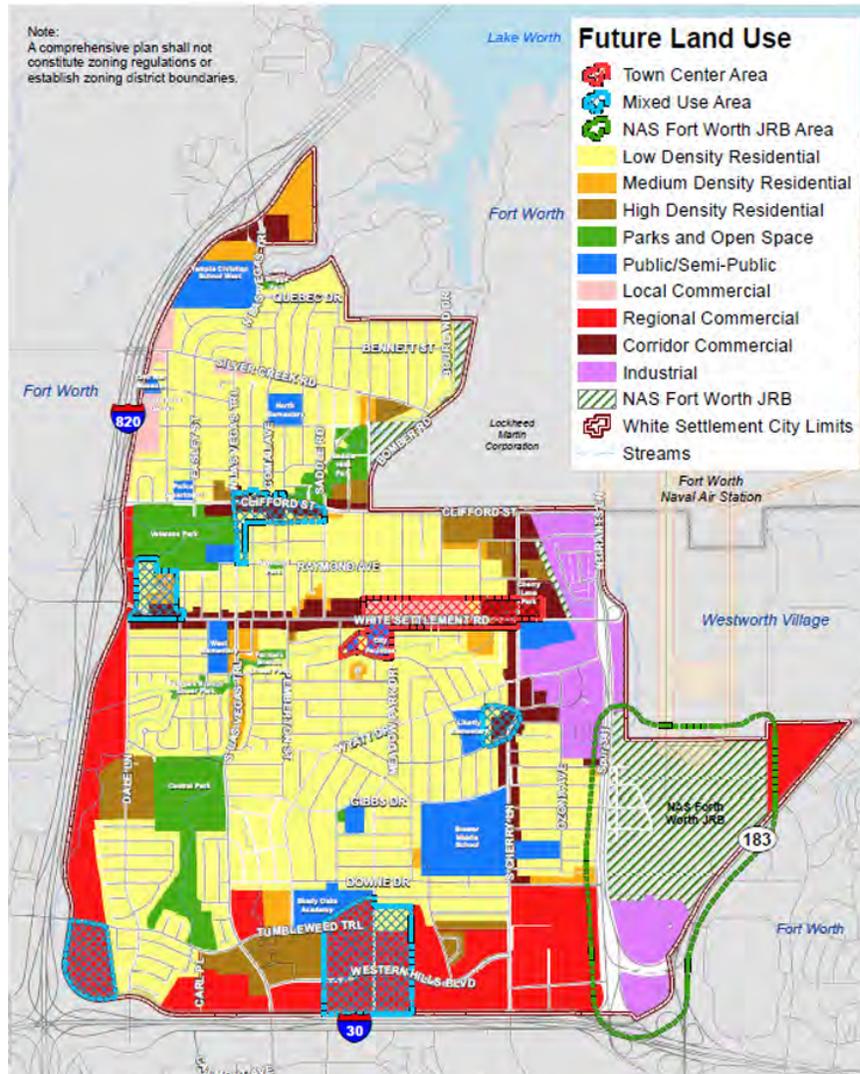


GOAL SUMMARY

- 01 Improve and enhance the visual identity of commercial corridors
- 02 Establish Special Areas to promote vibrant, walkable destinations
- 03 Address incompatible land uses by re-examining land use patterns
- 04 Ensure adequate access to undeveloped parcels and opportunity sites
- 05 Promote and preserve access to nearby interstate systems
- 06 Enhance roadway design to increase connectivity and encourage alternative modes of transportation
- 07 Provide on-going maintenance for public infrastructure and facilities
- 08 Protect and strengthen neighborhoods to improve quality of life
- 09 Protect the City's natural assets and unique qualities that contribute to the City's hometown feel

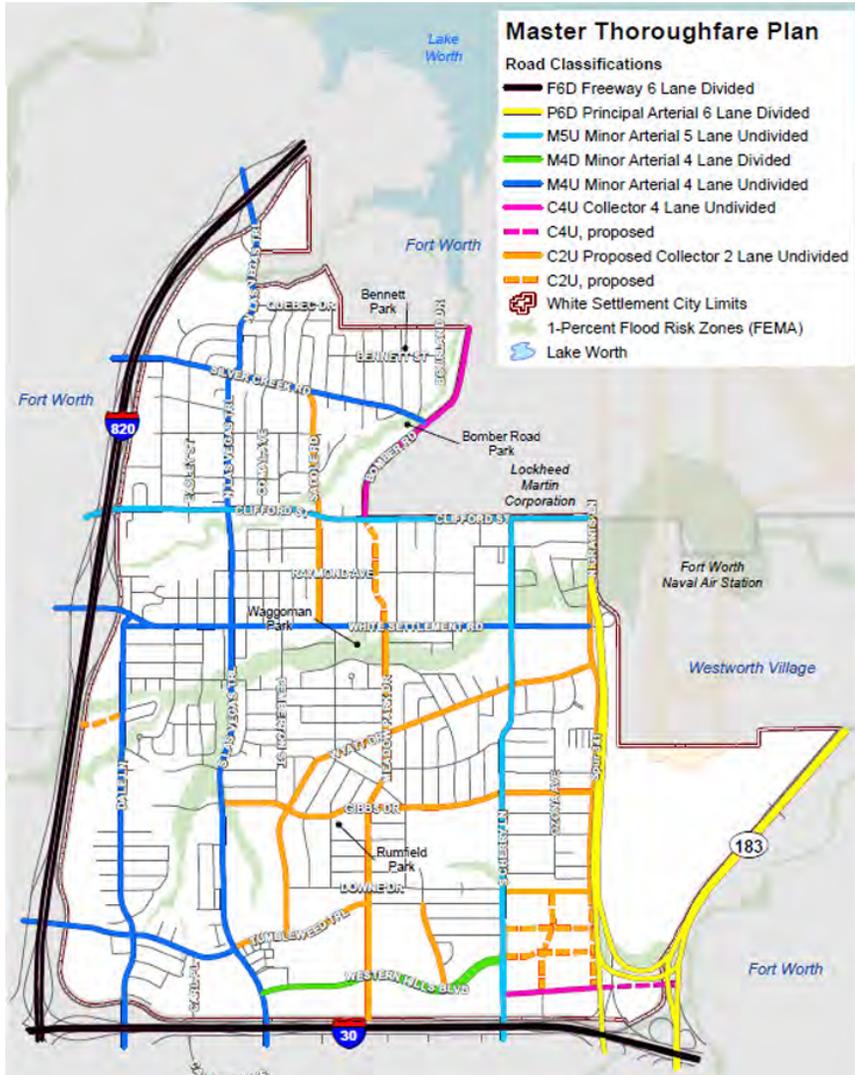
LAND USE STRATEGIES

FY 2023-2024 Annual Budget



Development patterns have an intrinsic effect on the characteristics of a city. Identifying appropriate locations for housing, retail and commercial land uses is critical to ensuring compatibility and preserving quality of life for residents. Additionally, land use patterns help drive the economic engines of a city. Understanding the interrelatedness of certain activities, such as local commercial and regional commercial, helps identify the location criteria necessary for the success and growth of that land use in the City. For example, regional commercial uses, such as a big box retailer, needs access and visibility to the City's arterial network to manage high traffic volumes and to attract the customer base necessary to financially sustain the business. Residential land uses need to be surrounded by other uses that will serve as a buffer from nonresidential uses to preserve the quality of the neighborhood.

FY 2023-2024 Annual Budget

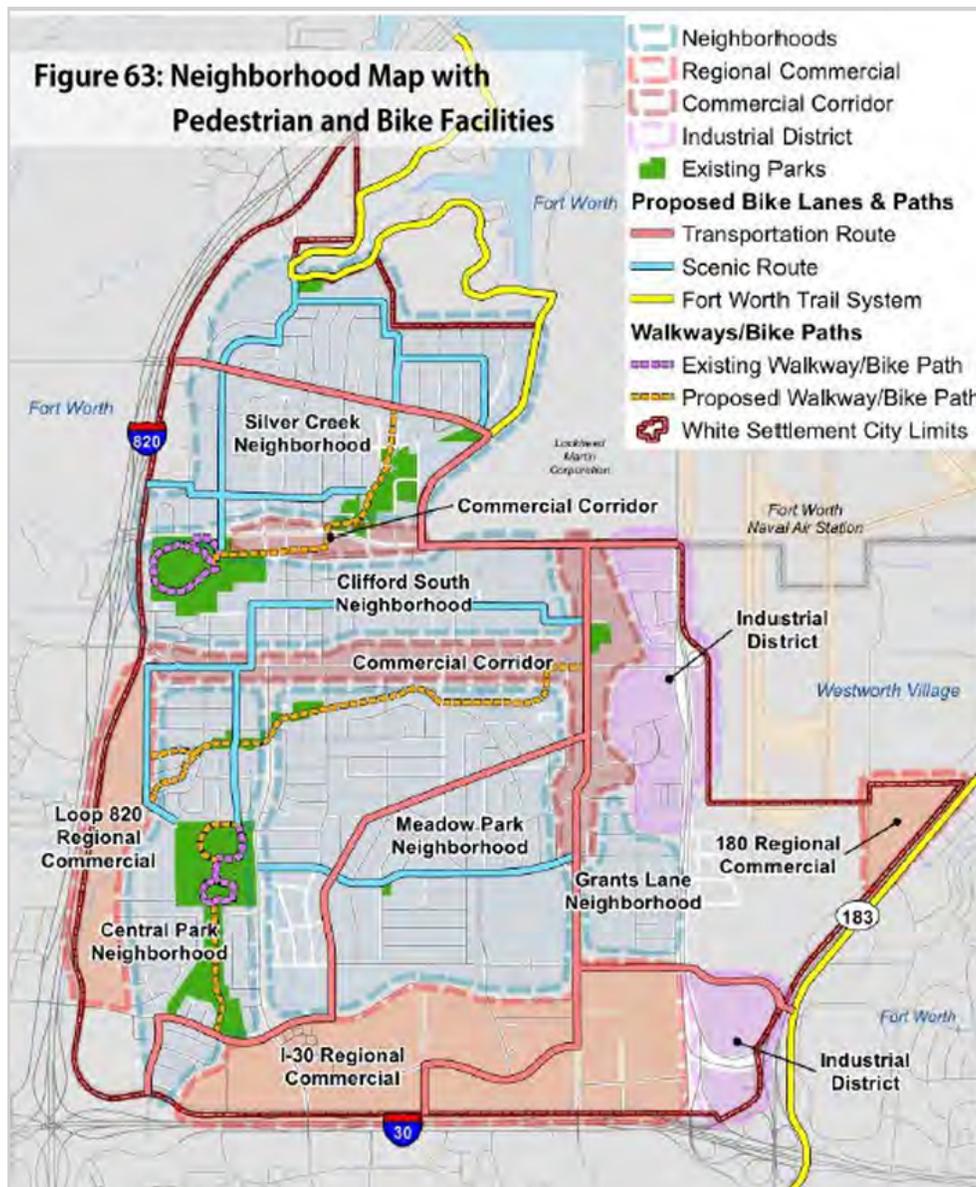


The master thoroughfare plan is the community's transportation policy direction and provides a long-term vision of the major and local street network necessary to meet future travel needs. Land use and transportation decisions are intricately related, because they directly influence and impact one another. By coordinating land use and transportation decisions, we can ensure the public resources are allocated effectively and that they provide the infrastructure network required to facilitate redevelopment objectives.

COMMUNITY AND NEIGHBORHOOD LIVABILITY

FY 2023-2024 Annual Budget

Since the majority of residential areas are built, White Settlement should continue retrofitting existing neighborhoods and increasing design standards for infill development. The City may support the creation of a neighborhood partnership program that encourages the City and residents to collaborate on community improvement projects to improve existing conditions. Coordinated efforts may include a tree planting program, streetscape improvements, painting the exterior of homes or public art installations. A city staff member can be designated as the project manager to ensure completion of the project. Volunteer based programs are essential for existing neighborhood improvements. Working to establish partnerships between the City, residents and other local organizations may help raise funds, awareness and participation for improving, rehabilitating and preserving existing neighborhoods in White Settlement.



SUMMARY OF POLICIES

FY 2023-2024 Annual Budget

BUDGETARY AND FINANCIAL POLICY GUIDELINES

The City of White Settlement's financial policies compiled below set forth the basic framework for the overall fiscal management of the City. The City maintains and updates financial policies as needed to govern the overall financial management and health of the City. Policies include:

Donation Gift Policy

Fiscal and Budgetary Policy

Fraud Policy

Fund Balance Policy

Grant Submission and Acceptance Policy

ID Theft Policy

Internal Controls and Cash Handling Policy

Investment Policy

P-Card Policy

Purchasing Policy

Travel Policy

Unclaimed Property Policy

Several of the Financial Policies have direct impact on the construction of the budget:

Balanced Budget - The City aims to maintain a balanced budget and does not use long-term debt to fund short-term or operational expenses.

General Fund - Scenario 3 : Revenues + Appropriated Fund Balance = Expenditures

Water & Sewer Fund - Scenario 3 : Revenues + Appropriated Fund Balance = Expenses

Debt Service Fund - Scenario 2 : Revenues > Expenditures

Operating Reserves - The City aims to maintain an operating reserve of at least equal to 40% (8% Debt Service) of budgeted annual operating expenditures, excluding debt service and transfers.

General Fund - 355 Days or 97.4%

Water & Sewer Fund - 344 Days or 94.4%

Debt Service Fund - 88 Days or 24.1%

Debt - The City will balance the needs between debt financing and "pay-as-you-go" methods and maintain a minimum 1.25 debt coverage ratio.

No Revenue Bonds = Not Applicable

Liquidity - The City maintains a liquidity reserve to ensure adequate cash is on hand to cover expenses in those months where expenses outpace revenues. The majority of the City's revenues are received in November through February through property taxes.

< 1 Day - \$37,030,102 or 59.6%

1 Day > 1 Year - \$15,059,372 or 24.2%

1 Year > 2 Years - \$10,018,512 or 16.2%

★ PLANNING & BUDGET PROCESS

FY 2023-2024 Annual Budget



MARCH	Strategic Plan/Kickoff Meeting with Staff and/or Council	JUNE	Council workshops which are open to the public to discuss preliminary budget
APRIL	Departments prepare budgets based on kickoff meeting and needs	AUGUST	Present proposed Budget & Tax Rate
MAY	Finance and City Manager review budget and make changes if needed	AUGUST	Public Hearings with Council and Residents
SEPTEMBER	Approve Budget and Tax Rate, File Rates with TAD and County		



PLANNING & BUDGET PROCESS

FY 2023-2024 Annual Budget

PLANNING PROCESS

Strategic Plan

The City has developed a comprehensive strategic plan that was created by citizens, elected and appointed officials, and staff during recent years. The plan documents and formalizes the goals and processes by which White Settlement will strive to enhance its quality of life. Its foundation is the City's mission statement and a set of policy statements.

Mission and Policy Statements

The City's Mission Statement serves as a broad statement of purpose. There are six major defined policy statements intended to support the City's mission. Each describes in specific terms a desired ending state or result. The policy statements are the vision of White Settlement at its very best and represent the ultimate target at which all activities are aimed. Policy statements are addressed with goals and strategies and assigned to each city division. Each goal represents a specific Council or citizen direction given toward achieving the more general policy statement. Policy statements may or may not have specific goals and strategies planned for the upcoming fiscal year. More detailed planning and additional resources may be required to identify the goals and determine the necessary strategies to achieve them.

Link to the Budget

City staff and elected and appointed City Officials rely on the policy statements to provide direction and guidance for recommending and authorizing the expenditure of public funds. The budget is the Annual Budget element of the strategic plans. It is prepared around the policy statements set by the City Council at its budget workshops. Community input is also a factor in determining use of resources. Not all policy statements are addressed in each Annual Budget element. The Annual Budget specifically defines the methods or processes by which the City Manager and City Staff will go about achieving the desired results for each policy statement.

Goals, Objectives, and Performance Measures

Goals represent specific outcomes that will promote or enhance policy statements. Strategies are the specific actions needed to accomplish goals. Both goals and strategies are identified through strategic planning sessions with senior management team and key division staff guided by Council priorities. The Annual Budget is a detailed look at each operational area, or division, within the City's departments. Each division within the City has developed its own unique set of divisional goals which enhance its purpose and connection to the policy statements. Annually, each division reviews and updates these goals. City staff and elected and appointed City Officials rely on the policy statements to provide direction and guidance for recommending and authorizing the expenditure of public funds. The budget is the Annual Budget element of the strategic plans. It is prepared around the policy statements set by the City Council at its budget workshops. Community input is also a factor in determining use of resources. Not all policy statements are addressed in each Annual Budget element. The Annual Budget specifically defines the methods or processes by which the City Manager and City Staff will go about achieving the desired results for each policy statement.



PLANNING & BUDGET PROCESS

FY 2023-2024 Annual Budget

PLANNING PROCESS CONTINUED

Long Range Planning

The City uses a three-year planning horizon to prepare the capital projects program and financial forecasts. The three-year capital projects program and the anticipated funding sources are adopted by separate plans. The capital planning process is discussed in more detail in the Capital Improvements section. The following provides an overview of the City's strategic plan policy statements and the goals and strategies planned for the upcoming year.

Bond Rating Information

The City's goal is to fund capital improvement projects on a "pay-as-you-go" basis whenever possible. For large infrastructure projects or large pieces of equipment, debt financing is sometimes required. The City's debt management objective is to maintain levels of debt service that does not adversely impact tax or utility rates and does not hinder the City's ability to effectively operate the utility systems, street network, or other facilities. Debt financed projects must meet the City's long-term financing criteria as included in the Fiscal and Budgetary Policy.

When the City of White Settlement utilizes long-term debt financing, it will ensure that the debt is soundly financed by conservatively projecting the revenue sources that will be utilized to pay the debt and financing the improvement or equipment over a period of time not greater than the useful life of the asset.

BUDGET PROCESS

Summary

The budget is a financial plan for a fiscal year of operations that matches all planned revenues and expenditures with the services provided to the residents of the City based on established budgetary policies. The City Charter establishes the City of White Settlement's fiscal year as October 1st through September 30th. Upon receipt of the proposed budget, the City Council is required to set a date and place for a public hearing. A public notice of the hearing date must be published at least ten (10) days prior to such hearing. At the hearing, the Council gives all interested persons an opportunity to be heard for, or against, any expenditure account or revenue estimate. The City Charter binds the City Council to adopt a budget prior to the beginning of the fiscal year. The City Council will normally approve the tax rate for the coming fiscal year and adopt the budget ordinance during the same meeting.



PLANNING & BUDGET PROCESS

FY 2023-2024 Annual Budget

BUDGET PROCESS CONTINUED

Budget Preparation

The City Manager's Office and Finance Department performs the functions of preparing and analyzing the 2022-2023 budget. The budget process is initiated in March with distribution of budget preparation packages to department heads and directors. In May, the City Manager prepares back-up information for the City Council and schedules work sessions to discuss the direction of the budget for the upcoming fiscal year. Work sessions begin in April with the Finance Department, City Manager, and each department supervisor to review line items for both the current budget and the proposed budget to determine if service levels were to be maintained, improved, or reduced. Revenues are projected as accurately as possible in order to set priorities for proposed expenditures. Issues are addressed in workshops beginning in May between the city staff and City Council. The City Manager and Department Heads must identify and prioritize programs, projects, and equipment necessary to accomplish their goals and objectives plus those established by City Council. The budget must be developed within the limitations of available resources. Each Department Head is responsible for divisions that are under their scope of authority. Each line item of maintenance and operations are justified on budget worksheets. All capital items are separately identified and justified. The City Council retains final authority on the budget.

Property Tax Rate

A property tax rate consists of two components: a rate for funding maintenance and operations expenditures and a rate for debt service. State Property Tax law dictates certain procedures that must be followed when proposing and adopting a tax rate. The City must annually calculate and publicize its "no new revenue tax rate" and "voter approval tax rate." The City Council may not adopt a tax rate that exceeds the lower of the voter approval tax rate or 103.5% of the no new revenue tax rate until it has held a public hearing on the proposed increase following notice to the taxpayers. The voter approval tax rate is the rate that will produce last year's maintenance and operations tax levy as adjusted from this year's value multiplied by 1.035 plus a rate that will produce this year's debt service from this year's values divided by the anticipated tax collection rate.

Budget Adoption

Public notices of the no new revenue tax rate are published in the local newspaper according to state law. Workshops to discuss the budget were held in June and August 2022. A public hearing on the budget was conducted according to state and local laws on August 30, 2022. The proposed Tax Rate exceeded the No New Revenue Tax Rate but was equal to the Voter Approval Tax Rate, so one public hearing was held as required by state law. A meeting of the governing body to discuss the tax rate was held August 9, 2022 at which time the Council proposed the adoption of the property tax rate that is above the No New Revenue Tax Rate but equal to the Voter Approval Tax Rate. The Fiscal Year Budget for 2022-2023 and the tax rate were adopted by the majority consent of the City Council on September 6, 2022.

PLANNING & BUDGET PROCESS

FY 2023-2024 Annual Budget

BUDGET PROCESS CONTINUED

Budget Amendment

Once the annual budget has been adopted, there are several methods by which the budget may be amended. In the internal form, the City Manager is authorized by the City Council to make adjustments between departments within an operating fund or line items within an operating department. Typically, these requests are generated at the department head level and submitted to the City Manager for consideration after the Finance Department has reviewed the request and recommended approval. In no case, however, may the budget adjustments result in the budgeted expenditures exceeding the lawfully adopted expenditures appropriated for the fund. The City Council may amend the budget by ordinance during the fiscal year if such expenditures are necessary to protect public property or the health, safety, or general welfare of the citizens of White Settlement. The actual process begins in the same manner as an internal amendment, from department head submission through finance review to the City Manager. The City Manager then submits the request to the Mayor and City Council as part of a budget amendment public hearing.

BASIS OF BUDGETING

- Revenues are recognized in the budget period when they are earned and measurable.
- Expenditures/Expenses are recognized in the budget period when the liability is incurred.
- Depreciation of assets is not budgeted.
- Capital outlay is budgeted as an expense in the year purchased.
- Principal payments are budgeted as an expense rather than a reduction to the liability.
- Proceeds from bond sales are budgeted as revenue.
- Transfer of bond proceeds to the Capital Projects Fund is budgeted as an expense.

BASIS OF ACCOUNTING

- Governmental and fiduciary funds are accounted for using the modified accrual basis according to Generally Accepted Accounting Principles (GAAP).
- Revenues are recognized in the budget period when they are measurable and available.
- Revenues subject to accrual include taxes, charges for services, and interest revenue.
- Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.
- Capital outlays are recorded as additions to capital assets at fiscal year-end and the cost of those assets are depreciated over their estimated useful lives for the government-wide financial statements.
- Proprietary funds are accounted for using the accrual basis according to Generally Accepted Accounting Principles (GAAP).
- Available balances are determined using cash equivalent approach: cash + investments + accounts receivable + prepaid expenses - accounts payable = cash equivalent available.
- Revenues are recognized in the period in which they are earned and become measurable.
- Expenses are recognized in the period in which they are incurred and measurable.
- Proprietary funds also record depreciation and amortization.
- Payment of principal is recorded as a reduction to the long-term liability.

CHART OF ACCOUNTS

FY 2023-2024 Annual Budget

FUND STRUCTURE

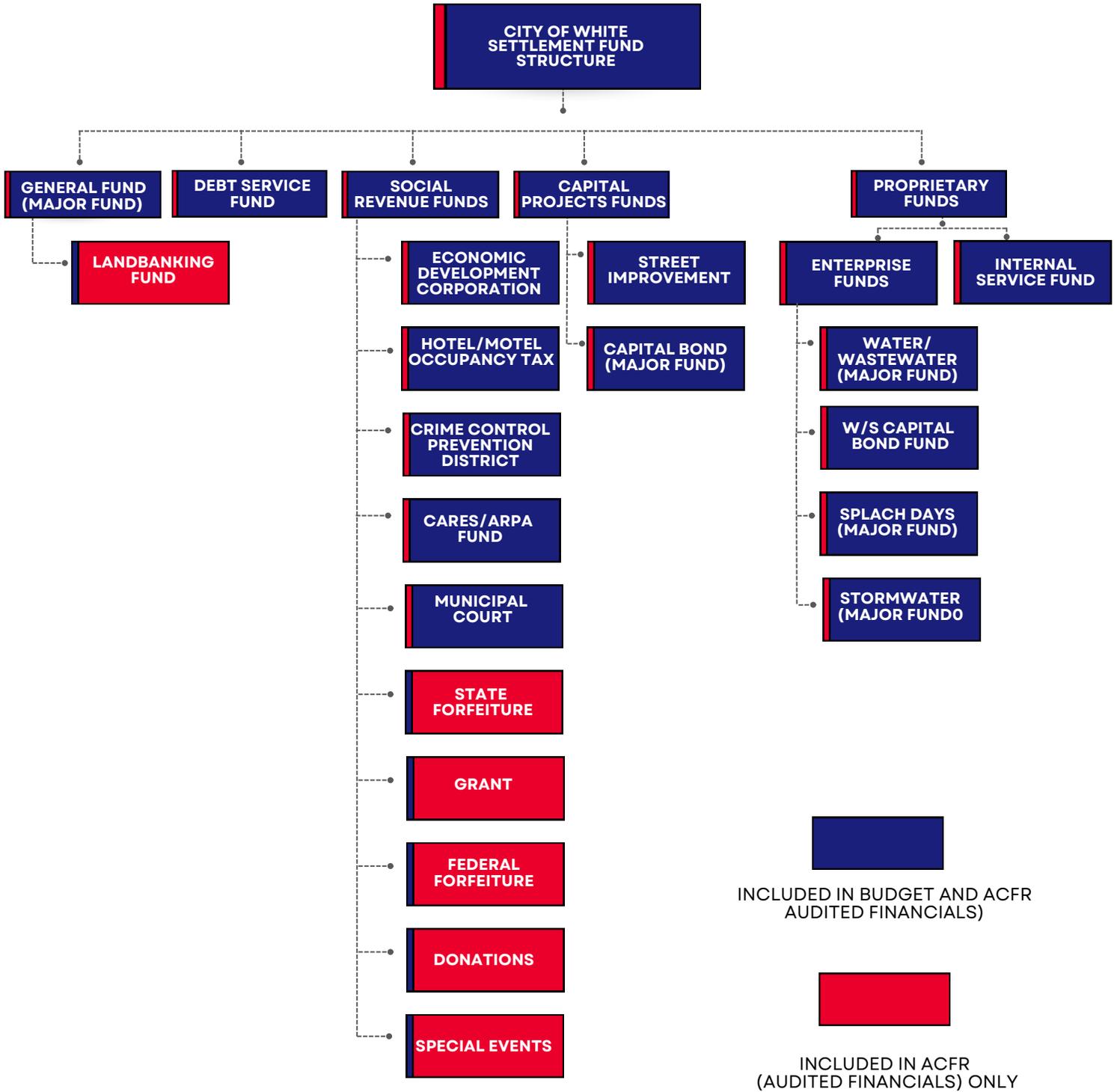




CHART OF ACCOUNTS

FY 2023-2024 Annual Budget

FUND DESCRIPTION

General Fund

The General Fund is a governmental fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. The General Fund uses a modified accrual basis of accounting. These services include General Government, Public Safety, Public Works, and Culture & Recreation

Capital Project Fund

The Capital Projects are governmental funds and established to account for capital projects. The projects included in the capital projects budget are intended to improve or expand the city infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment.

Capital Bonds Fund

This fund accounts for the proceeds from bonds issued by the City and related capital expenditures for projects paid for with bonds.

Street Improvement Fund

This fund accounts for the Water & Sewer Franchise Tax Revenues designated for street improvement projects.

Debt Service Fund

The Debt Service Fund is used to account for accumulations of resources that will be used to pay debt obligations of the general government.

Proprietary Funds

Water & Wastewater Fund

This fund accounts for the provision of utility billing, meter services, water, wastewater, and sanitation services to the residents of the City. The City utilizes groundwater from wells and surface water from Fort Worth. Fort Worth also treats the City's sewer.

Splash Dayz Fund

This fund accounts for the operations and maintenance of the City water park and convention center. The water park was constructed in 2013-2014 with the hopes of leasing the operations to a third party. The City took over operations of the park starting the summer of 2016.

Stormwater Fund

This fund accounts for the operations and maintenance of the City's stormwater system. In 2005-2006, the City created the fund and implemented a stormwater fee to fund the operations and capital project needs of the City to reduce flooding and erosion.

Internal Service Fund

This fund accounts for the vehicle and equipment replacement program. In 2019-2020, the City created the fund to better allocate resources to replace vehicles and equipment. The City's enterprise lease program is funded here.

Major Fund Types

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

General Fund - 28.1%
Capital Bond Funds - 25.8%
Enterprise Funds - 28.1%

Special Revenue Funds

Special revenue funds are used to account for specific sources that can be legally spent for designated purposes only. All special revenue funds use the modified basis of accounting and budgeting.

Economic Development Corporation Fund

This fund accounts for the collection of .5% sales tax for economic development corporations. Funds are used to promote economic development based on laws.

Hotel/Motel Occupancy Tax Fund

This fund accounts for the levy and collection of excise tax upon hotels and motels. The 7% excise tax is collected for the purposes of promoting tourism.

Crime Control Prevention District

This fund accounts for the collection of .5% sales tax for crime control. Funds are used to prevent crime and funds eight officers in the General Fund.

CHART OF ACCOUNTS FY 2023-2024 Annual Budget

Department - Fund Relationship

GENERAL FUND (01) / CAPITAL BOND FUND (09) / INTERNAL SERVICE FUND (33)

<i>General Government</i>	
501	City Council
502	City Manager
503	City Secretary
504	Human Resources
505	MIS
507	Finance
509	Purchasing
510	Media
512	Municipal Facilities
590	Non-Departmental
<i>Public Safety</i>	
506	City Marshal
508	Municipal Court
511	Code Compliance
514	Planning & Development
515/516/519	Police
517	Animal Control
518	Fire
<i>Public Works</i>	
513	Streets
<i>Culture & Recreation</i>	
520	Library
522	Senior Services
523	Recreation
524	Parks

PRIDE COMMISSION (17)

<i>Culture & Recreation</i>	
567	Pride Commission

HOTEL/MOTEL (05)

<i>Culture & Recreation</i>	
546	Hotel/Motel

DEBT SERVICE (06)

<i>Debt Service</i>	
549	Debt Service

WATER & WASTEWATER FUND (02)/ CAPITAL BOND FUND (34) / (33) INTERNAL SERVICE FUND

<i>Public Works</i>	
530	Utility Billing
531	Meter Services
532	Water
533	Wastewater
534	Sanitation
535	Environmental
590	Non-Departmental
<i>Debt Service</i>	
539	Debt Service

SPLASH DAYZ FUND (07)

<i>Culture & Recreation</i>	
570	Administration
571	Convention Center
572	Facilities
573	Food & Beverage
574	Lifeguards
575	Front Gate
576	Cash Control
577	EMT

STORMWATER FUND (23)

<i>Public Works</i>	
578	Stormwater

STREET IMPROVEMENT (10)

<i>Public Works</i>	
555	Streets

CRIME CONTROL PREVENTION DISTRICT (08)

<i>Culture & Recreation</i>	
551	Police

ECONOMIC DEVELOPMENT CORPORATION (04)

<i>Economic Development</i>	
540	Economic Development

FULL-TIME EQUIVALENTS (FTE) BY YEAR **FY 2023-2024 Annual Budget**

OVERALL FTE'S BY FUND

	2020	2021	2022	2023	2024
General Government					
Administration	2.00	2.00	2.50	2.50	2.00
City Secretary	1.00	1.00	1.50	1.50	1.00
Human Resources	1.00	1.00	1.50	1.50	2.00
Management Information Systems	2.00	2.00	2.00	2.00	1.00
Finance	4.00	4.00	5.00	5.00	5.00
Purchasing	1.00	1.00	1.00	1.00	1.00
Media	1.00	1.00	1.00	1.00	2.00
Municipal Facilities	1.00	1.00	1.00	1.00	1.00
Public Safety					
Police	48.00	48.00	46.66	46.66	47.00
municipal Court & Marshall	3.00	3.00	2.50	3.00	3.00
Fire	15.50	15.50	19.18	19.00	20.73
Code Compliance	1.00	1.00	2.00	2.00	2.00
Planning and Development	3.00	3.00	3.00	3.00	3.00
Animal Control	3.50	2.50	3.00	3.00	4.00
Public Works					
Streets and Drainage	4.00	4.00	4.00	4.00	4.00
Culture and Recreation					
Senior Services	2.83	2.83	2.50	2.50	2.50
Park Maintenance and Recreation	8.67	8.74	7.40	7.90	13.00
Library	6.33	6.33	4.00	4.50	4.00
EDC Operations and Parks	-	-	-	-	-
Splash Dayz	38.95	2.20	25.51	25.51	20.50
Economic Development and Assistance	-	-	-	-	-
Stormwater Utility	5.34	5.40	5.70	5.40	5.00
Utility Billing	4.00	3.00	4.00	4.00	4.00
Meter Technicians	4.00	4.00	7.00	7.00	7.00
Water	6.00	6.00	5.00	5.00	5.00
Wastewater	4.00	4.00	4.00	4.00	4.00
Environmental	-	-	2.00	2.00	2.00
W/S Non-departmental	3.00	3.00	5.00	5.00	5.00
TOTAL	174.12	135.50	167.95	168.97	170.73



MESSAGE FROM THE FINANCE DEPARTMENT

The City strives to maintain the adoption of the voter approval rate which is 3.5% increase compared to the prior year, which was reduced from 8% in FY 2021. This allows the City to provide a consistent tax rate and bring in the necessary revenues to fund the City services. The City has chosen to focus on the areas detailed below.

The City Council and staff are dedicated to presenting and executing a balanced budget each year. This ensures all decisions made are sustainable for the future.

The City has committed to raising pay to the median market salaries for all staff and trying to ensure continued cost of living adjustments in the future to maintain our standing in the market. This should help recruit and retain staff at the City to provide better service to our residents.

The City is committed to investing funds into public works projects for water, sewer, streets, stormwater, and meters. The City has an aging infrastructure and needs resources to maintain and improve the system for current and future residents of the City.

The City is committed to maintaining the service levels of the police department and our full-time fire department. This ensures the safety of current and future residents of the City.

The City is continuing to make strides towards bringing in more development for the growth and improvement of amenities within the City. The City is working with a consultant to bring in new developments and fresh ideas to capitalize on the City's location within DFW Metroplex.

Where does the funding come from?

Property Taxes and Charges for Services make up over 20.33% of the City's revenues sources with the majority of that coming from residents. Sales Taxes make up over 11.87% from sales in the City. Transfers In are funds moved between funds and not a tangible revenue source.

Where does the funding go?

Personnel is the largest expense for the City at over 28.70% with Contractual Services coming in second at over 22.69% due to obtaining water and wastewater treatment services from the City of Fort Worth.

Major Changes from Prior Year

- Added Positions: 3 Full-Time Firefighter Positions, Fire Office Manager
- Removed Positions: 3 Part-Time Firefighter Positions, PT Deputy City Secretary
- Raises: Market Raises with a minimum 3% raise

BUDGET INSIGHTS

FY 2023-2024 Annual Budget

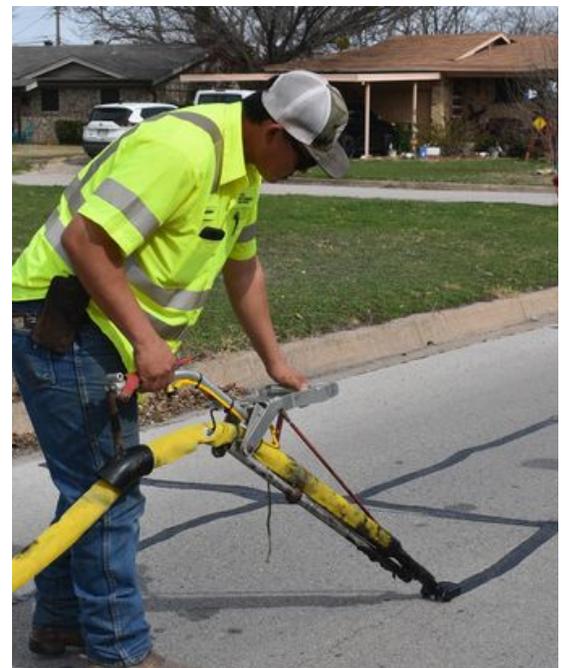
MESSAGE FROM FINANCE DEPARTMENT

The City had a 12.96% increase in medical insurance costs, changed from employee paid short and long term disability to employer paid, moved from 80% employer paid vision to 100% employer paid, and 8% decrease in dental insurance costs.

The City is putting in a second retaining wall for erosion control at Bolliger & 341. This is ongoing process to protect the residential and commercial development along Farmer's Branch creek. Additionally, a drainage project will be completed on Clyde near the National Guard station. The City will be working on multiple new complete street projects including Kimborough, Mirike, Gibbs, Clyde, Raymond, and S Redford.

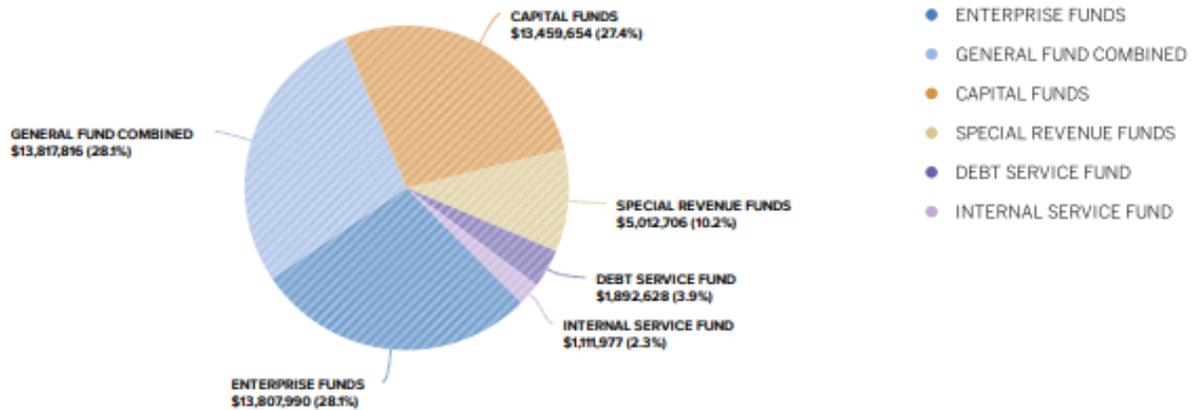
Summary of Changes Between Proposed and Adopted Budget

- Finalized Market Adjustments for Salaries
- Move Step Plans to Anniversary Date Step from October Step Change
- Added Brush Truck Outfitting
- Added Server Warranties for MIS
- Added Brush Truck Tools & Equipment
- Added Cradlepoint for new rescue truck
- Updated Administrative Transfers



BUDGET HIGHLIGHTS FY 2023-2024 Annual Budget

REVENUES



PROPERTY TAXES

Property tax collections are projected to increase due to an improving economy, anticipated growth and new construction. General Property Taxes are assessed on real and personal property as of January 1 each year. The maintenance and operation tax for the General Fund is set by the City Council. Property Tax Revenue comprises 18.4% of the 2023-2024 General Fund revenues. Each year the tax rate, as approved by the City Council, is largely dependent upon re-evaluation by the Tarrant Appraisal District to reflect current market values. Other key components are personal property, new construction and improvements to existing structures. The Appraisal District estimates that the net taxable value for levying purposes. As the City continues to use fund balance to operate the water park, city management and Council have continued to adopt the voter approval tax rate to minimize the use of fund balance. All tax information relative to budgetary decisions is not available until July 25th of each year when the certified tax roll is received from the Chief Appraiser. At that time, other revenue sources and expenditure priorities are considered in preparing a tax rate for the new budget year. Taxable values have greatly increased for the City which is good for attracting more development. Values are set by Tarrant Appraisal District and individual accounts cannot increase more than ten percent in one year for homes with homestead exemptions.

CHARGES FOR SERVICES

Charges for services include water and sewer revenues, park and recreation fees, building rentals, library revenues, storm water fees, and water park revenues. Utility revenues were increased 5% for water and sewer. Water Park revenues were budgeted with an increase based on the marketing consultants projections and the 2023 Season ending revenues. Community Services revenues were increased based on the 2022-2023 season increases.



BUDGET HIGHLIGHTS

FY 2023-2024 Annual Budget

SALES & USE TAXES

Revenue from the City's 1%, Economic Development Corporation's .5%, and Crime Control Prevention District's .5% are projected to equal \$5,766,000, an increase of \$1,396,000 or 24.21% from the prior year. This revenue is dependent on the level of wholesale and retail sales. The City budgeted to receive an increase as sales taxes have grown since the pandemic and more sales tax generating businesses are moving into the City Limits. In September 2016, Westworth Village stopped paying Walmart and Sam's Club tax payment per the 2004 agreement which has impacted revenues. In 2020, a new agreement with Westworth Village was made and payments have resumed until the contract ends in October 2025.

FRANCHISE FEES

Franchise Taxes are collected primarily from utilities and are fees charged for the privilege of continued use of public property. The City collects a 5% fee on the gross receipts of the cable television utility, 12% fee on commercial refuse service, a 4% fee on the gross receipts of the electric utility, and a 5% fee on the gross receipts of the gas utility. The certificate telecommunication providers pay a fee-per-access line rate as required by HB1777 adopted on September 1, 1999. Franchise Tax Revenue includes revenue collected from electric, telephone, gas, solid waste, and cable franchise agreements with local providers. The City is expecting a slight decrease in franchise fees. The City also collects 5% water and sewer franchise fee on the utility bills that is used fund street projects. Due to new legislation, telephone franchise fees are lower as companies no longer have to pay both cable and telephone fees.

The City forecasted flat revenues based on minimal change over the last 10 years. In 2019, the legislation was changed that companies pay both cable and telephone franchise fees would only pay one according to highest franchise fee based on the state revenues. The City is hoping growth offsets any impact this will have on the City.

FINES & FORFEITURES

Fines are revenues received by the City from the Municipal Court from Class "C" misdemeanor violations occurring within the corporate City limits. Class "C" misdemeanors typically result in fines of less than \$200, but in some cases can reach \$2,000. Fines and Forfeitures are mainly made up of traffic fines, general fines, parking fines, and code violations. Revenues are down since FY 2017-2018 due to changes in legislature, less tickets, and a change in the presiding judge. The City budgeted a 13.8% increase in 2023-2024 due to more tickets written in 2022-2023; therefore, we are anticipating more collections in the upcoming year. Based on varied permit trends in the past 10 years, the City is forecasting a slight increase in revenues for the upcoming years even though ticket counts continue to trend downward and legislation changes have made it more difficult to collect fines.

BUDGET HIGHLIGHTS FY 2023-2024 Annual Budget

LICENSES & PERMITS

License and Permit revenues include fees charged by the City contractor for registration, business licenses and permits for general construction. Fees are charged for City inspection of electrical, plumbing, and mechanical installations. Major sources of revenue are from building, residential, alarm, certificates of occupancy and mowing fees. Revenues were budgeted at 25% decrease permit levels due to slowed development in 2020 and a lack of definite development plans in the upcoming year. 2016-2017 had two large apartment complexes start construction which resulted in significant permit revenue. 2018-2019 saw an increase due to electrical permits increasing for people moving from gas to electric as well as an increase in inspections resulting in needed upgrades as well as new builds through the City. 2022-2023 saw a huge increase in permits due to development and 2023-2024 we are expecting this to stay consistent with the prior year. Based on varied permit trends in the past 10 years, the City is forecasting an increase in revenues for the upcoming years as development growth has increased throughout the City. The City implemented a Tax Increment Reinvestment Zone (TIRZ) to stimulate development in the southern portion of the City.

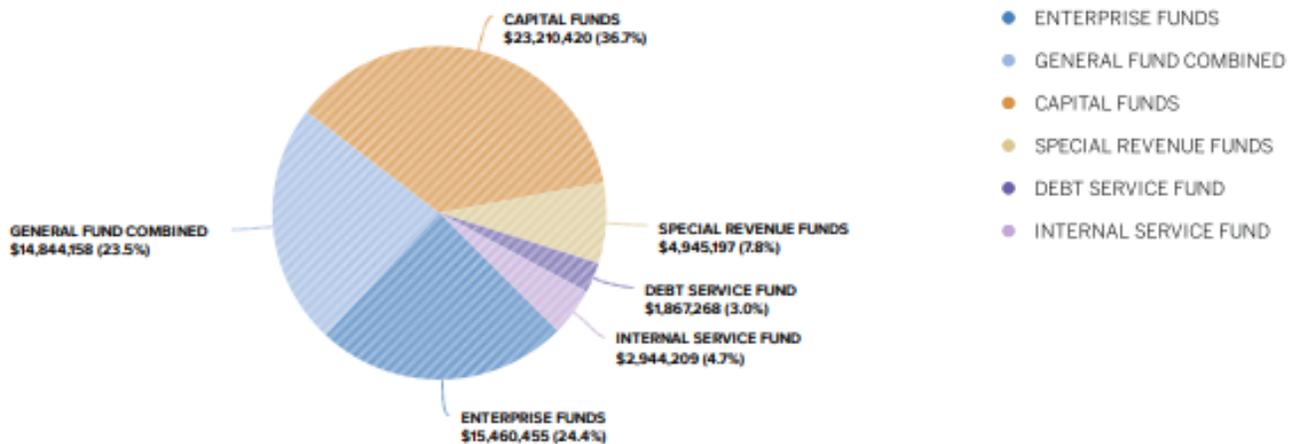
INTEREST INCOME

Interest rates have been on the rise increasing the City's investment earnings; the City is seeing an increase in the last few months of FY 2023.

OTHER REVENUE

Other revenue major sources of income include oil and gas royalties, sale of city property, and credit card processing fees. These are budgeted based on history.

EXPENDITURES





BUDGET HIGHLIGHTS

FY 2023-2024 Annual Budget

FUNCTIONS

General Government increased from the prior year of \$14,035,011 to \$18,198,966 due to Non-departmental increasing from \$11,593,613 to \$15,466,739 due to transferring fund balance to asset replacement funds. Public Safety increased from the prior year of \$9,477,374 to \$10,839,411 due to Police increasing from \$1,497,376 to \$2,158,459 and Fire increasing from \$2,189,385 to \$2,638,306. 58 Public Works increased from the prior year of \$23,843,026 to \$25,353,061 due to Water increasing from \$5,935,854 to \$6,980,884 and Wastewater increasing from \$4,591,399 to \$4,830,053 due to an increased capital project budget detailed below. Culture & Recreation increased from the prior year of \$3,585,683 to \$5,241,354 due to Parks Maintenance increasing from \$786,942 to \$1,747,047 for large capital projects.

PERSONNEL

Across all funds, personnel makes up 20.7% of expenses in the current budget and 21.6% of expenses in the prior budget. However, in the General Fund personnel makes up 67.0% of the current budget and 61.5% of the prior budget. This 5.5% increase is due to a large market adjustment on salaries in the current budget. Below you can see a break down by function of salary and benefit expenses. The current budget has market raises for staff with a 3% minimum for full-time employees and a 12.96% increase in medical costs. The projected budgets include a 3% salary increase for non-civil service staff and a 2.5% salary step increase for civil service as well as a 5% increase for medical insurance benefits. 3 Full-Time Firefighter positions and a Fire Office Manager position were added.

CONTRACTUAL SERVICES

Contractual Services increased from the prior year budget of \$10,135,944 to \$11,849,943 due an increase in Fort Worth water and sewer costs as well as large projects.

OTHER CATEGORIES

Materials & Supplies increased from the prior year budget of \$2,610,341 to \$2,841,336 due to an increase in meters and meter transmitters as well as an overall increase in the cost of supplies and supplies that are needed. The City is trying to complete the residential meter and transmitter replacement by the end of the year.

Capital Outlay increased from the prior year budget of \$14,688,760 to \$19,444,758 in the funds. The City issued almost \$4.5M in bonds and is using fund balance to complete several needed projects including Kimborough, Mirike, and Gibbs complete street projects and Clyde drainage project as well as several other projects.

Debt Service increased from the prior year budget of \$2,328,791 to \$3,623,915 due to an increase in bond payments from the new \$4.5M bond issuance.

Reserves are consistent with prior year at \$94,235.

MULTI-YEAR FINANCIAL PLANS **FY 2023-2024 Annual Budget**



Long Range Planning Summary

The Financial Forecast for the City of White Settlement covers a five-year timeframe including the City's General Fund, Water & Sewer Fund, Stormwater Fund, Splash Dayz Fund and a summary of other funds. The major funds are presented separately from the summary of the smaller funds. The forecast of these funds is intended to:

- Provide City Council and City Management a meaningful tool in establishing priorities, allocating resources, and providing direction and strategies in the administration of City government.
- Provide insight into the long-term financial implications of current priorities, policies and programs.
- Provide an understanding of available funding, financial risk, assess the likelihood that services can be sustained, assess the level at which capital investment can be made, identify future commitments and resource demands, and identify variables that may cause changes in the levels of revenues.
- Provide an early warning system for potential problem areas to watch where alternative strategies may need to be developed or where issues can be proactively addressed and planned for.
- Assist in strategic decision-making and long-range planning efforts by allowing City Council, management, and departments to see how programs fit within the overall context of City finances.

The forecast provides a solid planning tool by building upon the proposed budget and then projects future resources and expenditures based upon known reasonable trends and continuing the City's current services and service levels. The forecast for each fund also incorporates the debt and operating costs associated with capital improvement projects in the City's five-year Capital Improvement Program (CIP), thus, these forecasts provide City Council and management the opportunity to look into the future based on today's and past decisions and apply strategies and sound fiscal management to maintain the strong financial health of the City.

This forecast is not intended as a budget. Rather, the multi-year forecast is a valuable tool, based on a set of well-reasoned assumptions, upon which policy and strategy may be formulated. The forecast is a vital component of the City's financial management strategy.

Overview

The General Fund, Water & Sewer Fund, Stormwater Fund, and Splash Dayz Fund forecasts form the "core" of this document.

The General Fund is the general operating fund of the City and is used to account for all financial activity not reflected in other funds. The fund consists of the following major functions: general government, public safety, public works, and culture & recreation.

The Water & Sewer Fund includes water and sewer system operations and is operated in a manner similar to private business enterprises, where services to the public are financed primarily through user charges. The fund consists of the following departments: utility billing, meter services, water, wastewater, environmental, sanitation, debt service, and non-departmental.

The Stormwater Fund includes stormwater system operations and is operated in a manner similar to private business enterprises, where services to the public are financed primarily through user charges.

The Splash Dayz Fund includes water park operations and is operated in a manner similar to private business enterprises, where services to the public are financed primarily through user charges. The fund consists of the following departments: administration, convention center, facilities, food & beverage, lifeguards, front gate, cash control, and EMT.

MULTI-YEAR FINANCIAL PLANS **FY 2023-2024 Annual Budget**

It is important to note that the numbers in these multi-year forecasts are estimates based on various assumptions and are not representation of fact. The picture reflected in these forecasts portray a scenario if all assumptions hold true. Therefore, the importance of the forecasts lies not in the numbers, but in the discussion, it encourages on the policy issues and strategies that can be implemented in the event these scenarios become reality.

Based on these assumptions, the forecast shows that the City will be able to accomplish the following:

- Fund existing services at current service levels
- Meet current and future anticipated debt service obligations
- Fund a Multi-Year Capital Improvement Program and associated operating expenditures
- Meet cash reserve and bond coverage requirements
- Meet a 10% reserve policy in the Debt Service Fund
- Operate and maintain existing City facilities
- Maintain 365 days reserve in General Fund and Water & Sewer Fund

Forecast Methodology

As part of the formulation of these forecasts, the forecast methodology includes estimating the future values of revenues and expenditures. The forecast provides an estimate of how much revenue will be needed/required in order to meet expenditures and reserve and bond coverage requirements over the forecast period. The value of forecasts is in estimating whether, given assumptions about financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned or mandated programs.

In the City's forecasts, there is a mixture of methodologies, including historical and factual information, knowledge of anticipated events, and judgment. The methodologies incorporate information gathered on anticipated population growth and building permits. Anticipated sales tax from retail sales, anticipated valuations, and other variables were identified to try to minimize the risk of overstating or understating revenue.

Much like revenue, the expenditures projections for the General Fund and Water & Sewer Fund are based on historical trends, anticipated events, assumptions about the future, and other judgments staff deemed appropriate. Salary projections are based on anticipated cost of living adjustments and pay plan step increases, and benefits were broken out separately to account for the ever-changing behavior of certain benefits, such as TMRS and health care benefits. The City may attempt to enact some controls to prevent the anticipated growth of operating expenses, but such controls are not assumed in the plan.

Property tax revenues are dependent on the net assessed property valuation assumptions, which are derived from revaluation of existing property, but the forecasts have only taken into account the 3.5% cap mandated by the State of Texas.



MULTI-YEAR FINANCIAL PLANS **FY 2023-2024 Annual Budget**

GENERAL FUND

Revenue Type	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Property Tax	\$ 6,299,739.30	\$ 6,813,660.16	\$ 7,522,119.77	\$ 7,783,966.39	\$ 8,054,980.25	\$ 8,335,480.39	\$ 8,394,859.66	\$ 8,695,337.35
Sales and Use Taxes	\$ 2,765,769.34	\$ 3,041,334.44	\$ 3,347,000.00	\$ 3,443,408.00	\$ 3,542,708.24	\$ 3,644,987.48	\$ 3,750,335.10	\$ 3,858,843.15
Franchise Fees	\$ 870,633.40	\$ 919,731.43	\$ 928,000.00	\$ 928,000.00	\$ 928,000.00	\$ 928,000.00	\$ 928,000.00	\$ 928,000.00
License and Permits	\$ 309,986.74	\$ 377,300.70	\$ 315,245.00	\$ 315,245.00	\$ 315,245.00	\$ 315,245.00	\$ 315,245.00	\$ 315,245.00
Charges for Service	\$ 213,159.22	\$ 267,275.05	\$ 256,000.00	\$ 256,000.00	\$ 256,000.00	\$ 256,000.00	\$ 256,000.00	\$ 256,000.00
Fines & Forfeitures	\$ 278,599.79	\$ 237,208.92	\$ 272,925.00	\$ 273,525.00	\$ 273,525.00	\$ 273,525.00	\$ 273,525.00	\$ 273,525.00
Interest Income	\$ 121,577.12	\$ 118,891.34	\$ 396,000.00	\$ 396,000.00	\$ 396,000.00	\$ 396,000.00	\$ 396,000.00	\$ 396,000.00
Other Revenue	\$ 256,578.54	\$ 295,462.73	\$ 936,995.04	\$ 848,432.79	\$ 863,884.13	\$ 872,811.79	\$ 884,359.43	\$ 896,398.70
Transfers	\$ 1,395,665.00	\$ 1,656,707.04	\$ 1,692,742.17	\$ 1,717,464.64	\$ 1,742,826.52	\$ 1,768,844.43	\$ 1,795,535.41	\$ 1,818,112.40
Total	\$ 12,511,708.45	\$ 13,727,571.81	\$ 15,667,026.98	\$ 15,962,041.82	\$ 16,373,169.14	\$ 16,790,894.09	\$ 16,993,859.60	\$ 17,437,461.60

Department	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
ANIMAL CONTROL	\$ 170,984.62	\$ 184,653.60	\$ 308,413.00	\$ 279,147.26	\$ 286,103.75	\$ 288,512.19	\$ 289,765.91	\$ 150,455.72
CITY COUNCIL	\$ 179,756.71	\$ 240,827.43	\$ 253,612.88	\$ 258,707.26	\$ 261,378.25	\$ 261,631.20	\$ 262,471.86	\$ 262,860.86
CITY MANAGER	\$ 229,137.73	\$ 288,446.23	\$ 358,019.20	\$ 359,252.00	\$ 359,034.28	\$ 359,868.04	\$ 360,256.76	\$ 117,009.60
CITY MARSHAL	\$ 135,850.66	\$ 109,503.60	\$ 147,928.54	\$ 155,173.98	\$ 151,699.26	\$ 152,021.81	\$ 152,315.58	\$ 45,686.92
CITY SECRETARY	\$ 130,403.19	\$ 138,895.60	\$ 207,951.64	\$ 188,812.05	\$ 188,860.05	\$ 188,908.05	\$ 188,908.05	\$ 43,269.00
CODE COMPLIANCE	\$ 46,845.21	\$ 80,316.81	\$ 232,128.51	\$ 237,008.58	\$ 235,759.70	\$ 237,465.57	\$ 239,185.24	\$ 79,269.89
DISPATCH	\$ -	\$ 469,497.50	\$ 839,012.83	\$ 854,947.45	\$ 879,375.70	\$ 904,557.11	\$ 849,354.40	\$ 129,252.74
FINANCE	\$ 485,165.87	\$ 535,700.40	\$ 593,176.05	\$ 598,016.83	\$ 602,457.61	\$ 606,734.09	\$ 611,040.97	\$ 54,524.39
FIRE	\$ 1,794,246.91	\$ 2,096,004.36	\$ 2,761,611.99	\$ 2,769,161.60	\$ 2,844,819.96	\$ 2,983,988.58	\$ 2,954,530.16	\$ 454,326.06
HUMAN RESOURCES	\$ 161,901.46	\$ 230,749.19	\$ 330,917.88	\$ 381,554.53	\$ 372,804.85	\$ 371,582.13	\$ 373,263.09	\$ 125,964.00
LIBRARY	\$ 229,029.15	\$ 301,341.25	\$ 335,425.30	\$ 355,254.20	\$ 361,050.77	\$ 362,882.08	\$ 364,824.44	\$ 130,299.21
MEDIA	\$ 125,135.44	\$ 126,393.51	\$ 68,104.99	\$ 125,578.81	\$ 126,206.17	\$ 126,874.09	\$ 127,537.45	\$ 49,747.13
MIS	\$ 305,002.90	\$ 304,835.30	\$ (306,209.45)	\$ 488,244.45	\$ 480,340.45	\$ 480,436.45	\$ 480,436.45	\$ 396,929.00
MUNICIPAL COURT	\$ 163,427.07	\$ 148,279.36	\$ 239,863.22	\$ 241,660.09	\$ 243,558.20	\$ 245,570.82	\$ 247,633.34	\$ 80,524.00
MUNICIPAL FACILITIES	\$ 92,294.94	\$ 91,139.27	\$ 91,248.73	\$ 102,266.14	\$ 291,633.54	\$ 292,361.57	\$ 296,089.24	\$ 213,303.83
NON-DEPARTMENTAL	\$ 483,886.07	\$ 2,359,519.41	\$ 867,256.40	\$ 854,737.48	\$ 715,082.34	\$ 718,202.86	\$ 719,826.47	\$ 656,790.47
PARKS MAINTENANCE	\$ 551,552.21	\$ 769,537.84	\$ 1,109,139.80	\$ 1,189,969.61	\$ 1,183,774.25	\$ 1,190,023.83	\$ 1,198,579.71	\$ 515,640.06
PLANNING & DEVELOPMENT	\$ 270,054.50	\$ 303,334.22	\$ 421,605.58	\$ 426,861.88	\$ 429,190.63	\$ 433,171.33	\$ 427,651.98	\$ 132,156.70
POLICE ADMINISTRATION	\$ 914,606.50	\$ 650,374.37	\$ 618,176.72	\$ 601,008.87	\$ 606,561.49	\$ 612,517.30	\$ 618,657.24	\$ 263,440.78
POLICE PATROL	\$ 3,013,208.06	\$ 3,289,886.96	\$ 3,918,722.66	\$ 4,034,068.15	\$ 4,142,548.65	\$ 4,247,918.30	\$ 4,087,378.83	\$ 63,898.90
PRIDE COMMISSION	\$ -	\$ -	\$ 14,074.00	\$ 14,199.00	\$ 13,899.00	\$ 13,899.00	\$ 13,899.00	\$ 13,899.00
PURCHASING	\$ 77,140.39	\$ 86,439.80	\$ 105,489.67	\$ 106,483.25	\$ 105,518.11	\$ 106,619.10	\$ 107,742.78	\$ 18,166.95
RECREATION	\$ 139,559.39	\$ 185,179.18	\$ 298,983.15	\$ 358,114.86	\$ 372,106.68	\$ 373,046.32	\$ 374,690.13	\$ 90,954.17
SENIOR SERVICES	\$ 143,517.15	\$ 153,905.93	\$ 222,356.57	\$ 256,122.56	\$ 238,334.54	\$ 240,127.99	\$ 241,944.34	\$ 82,703.72
STREETS	\$ 424,951.05	\$ 428,298.50	\$ 668,411.22	\$ 690,425.04	\$ 656,648.31	\$ 664,665.24	\$ 672,927.65	\$ 390,944.05
Total	\$ 10,267,657.18	\$ 13,573,059.62	\$ 14,696,421.09	\$ 15,926,775.93	\$ 16,148,746.56	\$ 16,463,585.06	\$ 16,260,911.08	\$ 4,562,017.14

WATER AND SEWER FUND

Revenue Type	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Charges for Service	\$ 9,764,157.62	\$ 10,238,103.25	\$ 10,319,806.23	\$ 10,531,438.42	\$ 10,755,020.57	\$ 10,982,607.86	\$ 10,983,327.86	\$ 10,981,114.86
Interest Income	\$ 125,291.38	\$ 90,062.99	\$ 150,000.00	\$ 150,000.00	\$ 165,000.00	\$ 181,500.00	\$ 181,500.00	\$ 181,500.00
Other Revenue	\$ 105,141.56	\$ 81,922.11	\$ 100,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Total	\$ 9,994,590.56	\$ 10,410,088.35	\$ 10,569,806.23	\$ 10,691,438.42	\$ 10,930,020.57	\$ 11,174,107.86	\$ 11,174,827.86	\$ 11,172,614.86

Department	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
ENVIRONMENTAL	\$ -	\$ 224,644.80	\$ 229,395.87	\$ 269,847.20	\$ 261,948.13	\$ 263,386.98	\$ 264,823.90	\$ 92,355.77
METER TECHNICIAN	\$ 603,839.36	\$ 684,817.28	\$ 1,561,526.06	\$ 1,575,019.49	\$ 1,627,970.09	\$ 631,541.90	\$ 635,158.49	\$ 161,043.84
NON-DEPARTMENTAL	\$ 1,432,626.69	\$ 8,335,964.48	\$ 3,365,319.68	\$ 3,071,986.75	\$ 2,388,037.23	\$ 2,116,169.78	\$ 2,149,427.15	\$ 1,523,427.04
SANITATION	\$ 756,424.42	\$ 835,501.87	\$ 1,003,643.00	\$ 1,003,643.00	\$ 1,003,643.00	\$ 1,003,643.00	\$ 1,003,643.00	\$ 1,003,643.00
UTILITY BILLING	\$ 437,627.93	\$ 452,129.78	\$ 621,946.35	\$ 605,383.46	\$ 607,335.84	\$ 609,283.91	\$ 611,152.70	\$ 329,733.66
W/S DEBT SERVICE	\$ 111,743.57	\$ 86,341.80	\$ 507,950.00	\$ 505,500.00	\$ 505,500.00	\$ 507,700.00	\$ 509,100.00	\$ 509,100.00
WASTEWATER COLLECTION	\$ 1,377,091.61	\$ 1,380,608.72	\$ 2,804,800.92	\$ 2,336,902.89	\$ 2,337,795.36	\$ 2,340,876.82	\$ 2,343,968.65	\$ 2,038,382.65
WATER	\$ 2,009,565.16	\$ 2,061,351.70	\$ 2,788,259.35	\$ 2,708,246.37	\$ 2,704,231.99	\$ 2,708,212.39	\$ 2,712,214.83	\$ 2,310,503.07
Total	\$ 6,728,918.74	\$ 14,061,360.43	\$ 12,882,841.23	\$ 12,076,529.16	\$ 10,436,461.64	\$ 10,180,814.78	\$ 10,229,488.73	\$ 7,968,189.02

STORMWATER FUND

Revenue Type	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Charges for Service	\$ 589,674.97	\$ 593,912.57	\$ 602,508.00	\$ 602,508.00	\$ 602,508.00	\$ 602,508.00	\$ 602,508.00	\$ 602,508.00
Interest Income	\$ 22,400.46	\$ 17,644.25	\$ 26,400.00	\$ 26,400.00	\$ 26,400.00	\$ 26,400.00	\$ 26,400.00	\$ 26,400.00
Total	\$ 612,075.43	\$ 611,556.82	\$ 628,908.00					

Department	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
STORMWATER UTILITY	\$ 551,809.25	\$ 655,024.75	\$ 1,133,929.99	\$ 836,596.74	\$ 614,571.15	\$ 619,196.35	\$ 622,344.02	\$ 3,138,085.72
Total	\$ 551,809.25	\$ 655,024.75	\$ 1,133,929.99	\$ 836,596.74	\$ 614,571.15	\$ 619,196.35	\$ 622,344.02	\$ 3,138,085.72

MULTI-YEAR FINANCIAL PLANS **FY 2023-2024 Annual Budget**

SPLASH DAYZ FUND

Revenue Type	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Water Park Admissions	\$ 707,690.54	\$ 811,841.08	\$ 828,750.00	\$ 828,250.00	\$ 868,412.50	\$ 910,583.13	\$ 910,583.13	\$ 910,583.13
Water Park Rentals	\$ 52,765.00	\$ 51,180.55	\$ 55,000.00	\$ 55,000.00	\$ 57,625.00	\$ 60,381.25	\$ 60,381.25	\$ 60,381.25
Convention Center	\$ 30,935.00	\$ 36,296.86	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Concessions	\$ 106,489.46	\$ 116,409.41	\$ 129,325.00	\$ 129,325.00	\$ 133,341.25	\$ 137,558.31	\$ 137,558.31	\$ 137,558.31
Other Revenue	\$ 15,236.75	\$ 19,767.17	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00
Transfers in	\$ 307,255.16	\$ 637,546.99	\$ 762,849.00	\$ 709,394.00	\$ 565,965.00	\$ 565,965.00	\$ 565,965.00	\$ 565,965.00
Total	\$ 1,220,371.91	\$ 1,673,042.06	\$ 1,821,424.00	\$ 1,767,469.00	\$ 1,670,843.75	\$ 1,719,987.69	\$ 1,719,987.69	\$ 1,719,987.69

Department	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
ADMINISTRATION	\$ 368,721.35	\$ 413,255.02	\$ 331,313.70	\$ 341,946.05	\$ 333,370.03	\$ 334,418.35	\$ 335,437.39	\$ 217,290.00
CASH CONTROL	\$ 13,946.37	\$ 23,214.85	\$ 36,782.98	\$ 33,782.98	\$ 33,782.98	\$ 33,782.98	\$ 33,782.98	\$ 5,000.00
CONVENTION CENTER	\$ 150,195.36	\$ 117,118.86	\$ 450,910.52	\$ 200,409.72	\$ 200,744.34	\$ 201,100.74	\$ 201,456.42	\$ 158,398.00
EMT	\$ 343.45	\$ 2,196.85	\$ 6,360.00	\$ 15,960.00	\$ 5,160.00	\$ 5,160.00	\$ 5,160.00	\$ 5,160.00
FACILITY MAINTENANCE	\$ 364,592.41	\$ 626,779.21	\$ 647,321.16	\$ 710,684.20	\$ 692,954.82	\$ 693,359.22	\$ 693,414.90	\$ 533,274.63
FOOD & BEVERAGE	\$ 86,641.78	\$ 109,209.29	\$ 134,925.10	\$ 134,925.10	\$ 125,925.10	\$ 125,925.10	\$ 125,925.10	\$ 58,000.00
FRONT GATE	\$ 53,385.03	\$ 67,196.01	\$ 79,907.61	\$ 80,157.61	\$ 78,907.61	\$ 78,907.61	\$ 78,907.61	\$ 11,300.00
LIFEGUARDS	\$ 214,952.84	\$ 203,446.27	\$ 263,733.45	\$ 264,433.45	\$ 263,033.45	\$ 263,033.45	\$ 263,033.45	\$ 13,000.00
Total	\$ 1,252,778.59	\$ 1,562,416.36	\$ 1,951,254.53	\$ 1,782,299.11	\$ 1,733,878.33	\$ 1,735,687.45	\$ 1,737,117.85	\$ 1,001,422.63

OTHER FUNDS

Fund Name	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
CARES/ARPA FUND	\$ -	\$ 143,156.96	\$ 3,732,145.00	\$ 45,734.00	\$ -	\$ -	\$ -	\$ -
CCPD FUND	\$ 1,310,575.25	\$ 1,462,119.32	\$ 1,459,490.00	\$ 1,472,224.70	\$ 1,516,241.44	\$ 1,561,578.68	\$ 1,608,276.04	\$ 1,561,578.68
COURT FUND	\$ 23,074.67	\$ 20,700.21	\$ 19,496.00	\$ 19,496.00	\$ 19,496.00	\$ 19,496.00	\$ 19,496.00	\$ 19,496.00
DBST SERVICE FUND	\$ 1,639,008.37	\$ 1,652,297.34	\$ 2,104,744.62	\$ 2,106,069.62	\$ 2,162,031.53	\$ 2,224,846.36	\$ 2,224,846.36	\$ 2,224,846.36
EDC FUND	\$ 1,330,364.24	\$ 1,483,958.62	\$ 1,491,400.00	\$ 1,534,042.00	\$ 1,577,963.26	\$ 1,623,202.16	\$ 1,669,798.22	\$ 1,717,792.16
HOTEL/MOTEL OCCUPANCY TAX FUND	\$ 346,218.46	\$ 403,945.15	\$ 344,600.00	\$ 344,600.00	\$ 344,600.00	\$ 344,600.00	\$ 344,600.00	\$ 344,600.00
INTERNAL SERVICE FUND	\$ 224,036.53	\$ 3,152,330.52	\$ (768,614.87)	\$ 513,078.44	\$ 513,078.44	\$ 513,078.44	\$ 513,078.44	\$ 513,078.44
PRIDE COMMISSION FUND	\$ 86.42	\$ 29.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STREET IMPROVEMENT FUND	\$ 424,483.80	\$ 436,968.73	\$ 412,000.00	\$ 422,250.00	\$ 422,250.00	\$ 432,756.25	\$ 432,756.25	\$ 432,756.25
TIRZ #1 FUND	\$ -	\$ 104,589.01	\$ 399,315.15	\$ 399,315.15	\$ 399,315.15	\$ 399,315.15	\$ 399,315.15	\$ 399,315.15
W/S CAPITAL BOND FUND	\$ -	\$ 6,579,404.67	\$ (1,872.00)	\$ 231,805.00	\$ 239,773.00	\$ 232,655.00	\$ 225,551.00	\$ 225,551.00
Total	\$ 5,297,847.74	\$ 15,439,499.75	\$ 9,192,703.90	\$ 7,088,614.91	\$ 7,194,748.82	\$ 7,351,528.04	\$ 7,437,717.46	\$ 7,439,014.04

Department	FY2022 Actual	FY2023 Actual	FY2024 Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
ANIMAL CONTROL	\$ 2,220.47	\$ 1,472.86	\$ 32,517.09	\$ 22,991.85	\$ 18,375.00	\$ 18,078.00	\$ 18,375.00	\$ 18,078.00
CHILD SAFETY	\$ 1,106.74	\$ 2,730.00	\$ 29,030.18	\$ 29,030.18	\$ 29,030.18	\$ 29,030.18	\$ 29,030.18	\$ 444.00
CITY MARSHAL	\$ 2,093.88	\$ 2,142.38	\$ 12,803.40	\$ 12,803.40	\$ 12,803.40	\$ 12,803.40	\$ 12,803.40	\$ 12,803.40
CODE COMPLIANCE	\$ 1,404.12	\$ (1,443.95)	\$ 16,404.12	\$ 20,592.00	\$ 20,592.00	\$ 20,592.00	\$ 20,592.00	\$ 20,592.00
CONVENTION CENTER	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
CRIME DISTRICT	\$ 1,251,470.77	\$ 1,283,854.68	\$ 2,150,965.90	\$ 1,641,771.62	\$ 1,665,503.73	\$ 1,691,184.09	\$ 1,694,531.94	\$ 1,569,724.93
DEBT SERVICE	\$ 1,601,837.62	\$ 1,595,873.74	\$ 1,925,051.00	\$ 1,926,861.00	\$ 1,924,894.00	\$ 1,928,844.00	\$ 1,926,317.00	\$ 1,926,317.00
EDC DEBT SERVICE	\$ 1,030,879.55	\$ 1,029,409.99	\$ 1,031,179.00	\$ 1,029,804.00	\$ 1,026,923.00	\$ 1,027,410.00	\$ 1,026,140.00	\$ 1,026,140.00
FIRE	\$ 2,148.02	\$ 2,506.07	\$ 167,044.40	\$ 23,172.16	\$ 27,902.40	\$ 27,902.40	\$ 27,902.40	\$ 27,902.40
LIBRARY	\$ -	\$ 8,021.14	\$ 35,045.44	\$ 8,832.76	\$ -	\$ -	\$ -	\$ -
METER TECHNICIAN	\$ 2,688.48	\$ (5,775.17)	\$ 29,124.00	\$ 38,136.00	\$ 38,136.00	\$ 38,136.00	\$ 38,136.00	\$ 38,136.00
MUNICIPAL FACILITIES	\$ 1,472.52	\$ (1,664.07)	\$ 6,458.40	\$ 6,458.40	\$ 6,458.40	\$ 6,458.40	\$ 6,458.40	\$ 6,458.40
NON-DEPARTMENTAL	\$ 274,368.18	\$ 417,211.72	\$ 3,145,345.16	\$ 74,386.94	\$ 74,386.74	\$ 24,074,386.94	\$ 74,386.94	\$ 74,386.94
OCCUPANCY TAX	\$ 312,839.80	\$ 338,063.77	\$ 524,067.88	\$ 389,567.88	\$ 388,098.87	\$ 388,646.75	\$ 388,674.05	\$ 371,151.33
OPERATIONAL	\$ 77,559.86	\$ 74,342.81	\$ 421,070.00	\$ 123,202.10	\$ 125,398.16	\$ 127,660.10	\$ 129,989.91	\$ 129,989.91
PARKS MAINTENANCE	\$ 46,442.40	\$ (1,694.99)	\$ 33,199.16	\$ 33,199.16	\$ 33,199.16	\$ 33,199.16	\$ 33,199.16	\$ 33,199.16
PLANNING & DEVELOPMENT	\$ 1,404.12	\$ (1,443.95)	\$ 3,132.00	\$ 6,264.00	\$ 6,264.00	\$ 6,264.00	\$ 6,264.00	\$ 6,264.00
RECREATION	\$ -	\$ 31,137.38	\$ 85,712.17	\$ 27,655.56	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
SENIOR SERVICES	\$ 5,864.63	\$ 4,128.02	\$ 18,364.68	\$ 4,628.60	\$ -	\$ -	\$ -	\$ -
STORMWATER UTILITY	\$ 7,699.18	\$ (8,501.52)	\$ 9,494.40	\$ 9,494.40	\$ 9,494.40	\$ 9,494.40	\$ 9,494.40	\$ 9,494.40
STREET IMPROVEMENT	\$ 218,981.20	\$ 1,471,789.52	\$ 412,000.00	\$ 422,500.00	\$ 422,500.00	\$ 422,500.00	\$ 422,500.00	\$ 422,500.00
STREETS	\$ 466,757.98	\$ 62,590.90	\$ 8,331,940.83	\$ 1,600,381.36	\$ 1,515,381.36	\$ 591,381.36	\$ 7,670.04	\$ 4,170,670.04
W/S DEBT SERVICE	\$ 19,346.60	\$ 127,888.47	\$ 233,702.00	\$ 231,805.00	\$ 239,773.00	\$ 232,655.00	\$ 225,551.00	\$ 225,551.00
WASTEWATER COLLECTION	\$ 1,891.32	\$ (2,297.79)	\$ 1,573,846.65	\$ 205,564.00	\$ 300,864.00	\$ 8,364.00	\$ 8,364.00	\$ 1,079,364.00
WATER	\$ 4,522.97	\$ (6,987.16)	\$ 4,081,786.75	\$ 794,372.00	\$ 453,772.00	\$ 27,672.00	\$ 27,672.00	\$ 1,293,072.00
Total	\$ 5,335,000.41	\$ 6,423,354.85	\$ 24,609,284.61	\$ 8,683,274.36	\$ 8,342,749.80	\$ 30,725,662.17	\$ 7,537,051.82	\$ 12,465,238.91



MULTI-YEAR CAPITAL IMPROVEMENT PLAN (CIP)

FY 2023-2024 Annual Budget

Project Name	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
ALBERT ST					\$ 576,000.00	
BOLLIGER & 341 PROJECT			\$ 211,673.00			
BUILDING IMPROVEMENTS	\$ 1,900,000.00	\$ 326,569.00				
CAPITAL PROJECT	\$ 211,000.00					
CLYDE	\$ 1,445,598.50					
GIBBS	\$ 3,751,816.64	\$ 2,194,728.00				
KIMBROUGH	\$ 3,378,782.90					
MIRIKE	\$ 2,527,175.00					
OTHER EQUIPMENT	\$ 710,000.00	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00
OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 374,000.00	\$ -	\$ -	\$ -
PARK TRAIL IMPROVEMENTS	\$ 241,994.11					
RAYMOND	\$ 791,700.00	\$ -	\$ -	\$ -	\$ -	\$ -
SANDS CT	\$ 736,626.00	\$ -	\$ -	\$ -	\$ -	\$ -
ST REPLACEMENTS - N LAS VEGAS	\$ 1,130,000.00	\$ 700,000.00	\$ -	\$ -	\$ -	\$ -
TACOMA/COLTON	\$ 305,231.00					
WATER & SEWER SYSTEM	\$ 1,070,000.00	\$ 966,840.00				
WYATT	\$ -	\$ -	\$ 600,000.00	\$ -	\$ -	\$ -
Totals	\$ 18,199,924.15	\$ 4,188,137.00	\$ 1,185,673.00	\$ -	\$ 576,000.00	\$ 65,000.00



FUND BALANCE CHANGES

FY 2023-2024 Annual Budget

FUND BALANCE CHANGES

Fund	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance	CY as % of Expenditures	\$ Change in Fund Balance	% Change in Fund Balance
General Fund	15,480,522	13,817,816	14,844,157	14,454,181	97.4%	(1,026,341)	-6.6%
<i>Water and Wastewater Fund</i>	12,327,070	10,070,063	11,520,544	10,876,589	94.4%	(1,450,481)	-11.8%
<i>Splash Dayz Fund</i>	51,330	1,697,195	1,697,195	51,330	3.0%	0	0.0%
<i>Stormwater Fund</i>	2,144,640	2,040,733	2,242,716	1,942,657	86.6%	(201,983)	-9.4%
Total Enterprise Funds	14,523,040	13,807,991	15,460,455	12,870,576	83.2%	(1,652,464)	-11.4%
Debt Service Fund	424,998	1,892,628	1,867,268	450,358	24.1%	25,360	6.0%
<i>Economic Development Fund</i>	4,403,345	1,458,000	1,153,948	4,707,397	407.9%	304,052	6.9%
<i>Hotel/Motel Occupancy Tax Fund</i>	1,128,161	339,800	497,553	970,408	195.0%	(157,753)	-14.0%
<i>Crime Control Prevention District Fund</i>	1,286,356	1,385,500	1,468,326	1,203,530	82.0%	(82,826)	-6.4%
<i>Court Fund</i>	211,071	19,496	29,860	200,707	672.2%	(10,364)	-4.9%
<i>Cares/ARPA Act Fund</i>	943	1,795,510	1,795,510	943	0.1%	(0)	0.0%
Total Special Revenue Funds	7,029,875	4,998,306	4,945,197	7,082,984	143.2%	53,109	0.8%
<i>Street Improvement Fund</i>	412,271	410,750	410,750	412,271	100.4%	-	0.0%
<i>Capital Bonds Fund</i>	5,324,623	11,323,549	9,905,517	6,742,655	68.1%	1,418,032	26.6%
<i>TIRZ Fund</i>	104,560	337,081	-	441,641	#DIV/0!	337,081	322.4%
<i>W/S Capital Bonds Fund</i>	6,401,372	1,388,274	13,429,378	(5,639,732)	-42.0%	(12,041,104)	-188.1%
Total Capital Funds	12,242,826	13,459,654	23,745,645	1,956,835	8.2%	(10,285,991)	-84.0%
Internal Service Fund	2,940,928	1,111,977	3,071,787	981,118	31.9%	130,859	4.4%

- General Fund is projected to have a deficit fund balance for the Splash Dayz transfer and to move fund balance over 365 days to Capital Bonds fund.
- Water and Wastewater Fund is projected to have a fund balance decrease of 4.6% due to the continuation of the meter replacement project.
- Splash Dayz Fund is projected to have no change in fund balance due to a balanced budget being adopted using the transfer from the General Fund.
- Stormwater Fund is projected to have a decrease of 2.3% in fund balance due to stormwater projects not completed from prior year.
- Debt Service Fund is have a 6% change in fund balance due to property.
- Economic Development Fund is projected to have a increase of 7.1% in fund balance due to sales tax revenues trending higher than water park debt payment.
- Hotel/Motel Occupancy Tax fund is projected to have a fund balance decrease of 14% as a percentage of expenditures due to capital projects for Splash Dayz Convention Center.
- Crime Control Prevention District Fund is projected to have a fund balance decrease of 7.2% as a percentage of expenditures due to several new projects in the upcoming year.
- Court Fund is projected to have a fund balance decrease of 4.9% as crossing guard expenses are more than current year revenues.
- CARES/ ARPA Act Fund is projected to have no change in fund balance as revenues recognized equal expenditures.
- Street Improvement Fund is projected to have no change in fund balance as revenues equal expenditures.
- Capital Bonds Fund is projected to use all of fund balance over the next 3-5 years for capital projects that have been proposed.
- Internal Service Fund is projected to increase 4.4% as new funding is moved from General Fund providing additional funding for capital projects.



GENERAL FUND COMBINED

FY 2023-2024 Annual Budget

Revenues vs Expenses

	ACTUALS			BUDGET
	FY2021	FY2022	FY2023	FY2024
Revenues				
CHARGES FOR SERVICES	\$216,921	\$237,877	\$218,881	\$435,400
FINES & FORFEITURES	\$278,600	\$237,209	\$306,621	\$545,850
FRANCHISE FEES	\$870,633	\$919,731	\$860,820	\$1,856,000
INTEREST INCOME	\$121,577	\$118,891	\$625,135	\$792,000
INTERGOVERNMENTAL	–	–	\$178,375	\$595,190
LICENSES & PERMITS	\$344,705	\$409,640	\$320,197	\$707,090
OTHER REVENUE	\$459,588	\$234,262	\$160,998	\$486,800
PROPERTY TAXES	\$6,404,351	\$6,926,376	\$7,255,617	\$15,223,240
SALES AND USE TAXES	\$2,661,158	\$2,928,619	\$3,400,281	\$6,515,000
TRANSFERS IN	\$1,581,159	\$1,656,707	\$1,745,185	\$3,385,486
REVENUES TOTAL	\$12,938,692	\$13,669,312	\$15,072,109	\$30,542,056
Expenses				
CAPITAL OUTLAY	\$658,667	\$156,961	\$210,878	\$174,334
CONTRACTUAL SERVICES	\$2,083,829	\$2,459,605	\$2,721,165	\$6,404,500
DEBT SERVICE	–	–	\$19,203	\$38,406
MATERIALS & SUPPLIES	\$438,507	\$594,573	\$608,352	\$1,766,842
PERSONNEL	\$7,605,862	\$8,329,635	\$9,676,565	\$21,894,756
RESERVES	–	–	–	\$299,382
TRANSFERS TO	\$107,255	\$2,101,274	\$1,580,758	\$1,125,698
EXPENSES TOTAL	\$10,894,120	\$13,642,048	\$14,816,921	\$31,703,918
Revenues less Expenses	\$2,044,572	\$27,264	\$255,188	-\$1,161,862



FUND SUMMARIES

FY 2023-2024 Annual Budget

DEBT SERVICE FUND

REVENUES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PROPERTY TAXES	\$ 1,610,058	\$ 1,570,958	\$ 1,379,086	\$ 1,417,445	\$ 1,394,544	\$ 1,429,170	\$ 1,521,513	\$ 1,573,978
▶ OTHER REVENUE	0	0	0	0	0	4,642,842	0	0
▶ TRANSFERS IN	0	0	217,042	217,042	219,190	219,190	367,515	368,990
▶ INTEREST INCOME	9,000	7,316	7,000	4,521	3,840	3,937	3,600	3,600
Total	\$ 1,619,058	\$ 1,578,274	\$ 1,603,128	\$ 1,639,008	\$ 1,617,574	\$ 6,295,139	\$ 1,892,628	\$ 1,946,568

EXPENDITURES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ DEBT SERVICE	\$ 1,593,386	\$ 1,593,285	\$ 1,593,644	\$ 1,593,644	\$ 1,587,190	\$ 1,658,788	\$ 1,857,268	\$ 1,917,843
▶ TRANSFERS TO	0	0	0	0	0	4,570,842	0	0
▶ CONTRACTUAL SERVICES	9,680	9,441	9,484	8,194	10,000	8,686	10,000	10,000
Total	\$ 1,603,066	\$ 1,602,726	\$ 1,603,128	\$ 1,601,838	\$ 1,597,190	\$ 6,238,316	\$ 1,867,268	\$ 1,927,843

CAPITAL FUNDS

REVENUES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 139,852	\$ 6,568,722	\$ 11,479,574	\$ 235,574	\$ 233,701
▶ FRANCHISE FEES	408,900	409,260	390,000	413,557	390,000	433,880	410,000	420,250
▶ INTEREST INCOME	139,696	158,297	89,129	47,964	12,450	100,191	750	750
▶ PROPERTY TAXES	0	0	0	0	104,636	104,090	0	0
▶ OTHER REVENUE	0	10,760	0	0	0	4,466	0	0
Total	\$ 548,596	\$ 578,316	\$ 479,129	\$ 601,373	\$ 7,075,809	\$ 12,122,200	\$ 646,324	\$ 654,701

EXPENDITURES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CAPITAL OUTLAY	\$ 6,597,401	\$ 1,163,582	\$ 6,870,942	\$ 3,098,454	\$ 12,937,577	\$ 881,344	\$ 195,750	\$ 206,000
▶ TRANSFERS TO	2,984,256	2,984,256	925,426	988,346	1,839,725	1,689,725	150,000	150,000
▶ DEBT SERVICE	0	0	0	95,313	241,444	170,388	235,574	233,701
▶ CONTRACTUAL SERVICES	0	0	0	0	675,358	358	0	0
▶ MATERIALS & SUPPLIES	123,688	123,688	130,000	29,518	1,318	1,318	65,000	65,000
Total	\$ 9,705,345	\$ 4,271,526	\$ 7,926,368	\$ 4,211,630	\$ 15,695,422	\$ 2,743,133	\$ 646,324	\$ 654,701

FUND SUMMARIES

FY 2023-2024 Annual Budget

INTERNAL SERVICE FUND

REVENUES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,903,727	\$ 2,903,727	\$ 653,146	\$ 0
▶ CHARGES FOR SERVICES	266,864	257,319	224,068	223,963	353,255	227,488	444,431	427,571
▶ OTHER REVENUE	753,646	445	115,494	0	0	0	0	0
▶ INTEREST INCOME	0	1,137	0	73	0	21,115	14,400	14,400
Total	\$ 1,020,510	\$ 258,901	\$ 339,562	\$ 224,037	\$ 3,256,982	\$ 3,152,331	\$ 1,111,977	\$ 441,971

EXPENDITURES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CAPITAL OUTLAY	\$ 837,457	\$ 166,862	\$ 119,994	\$ 222,798	\$ 987,111	\$ 242,014	\$ 127,500	\$ 0
▶ CONTRACTUAL SERVICES	256,315	37,350	219,566	46,273	296,625	-35,773	424,632	424,354
▶ TRANSFERS TO	0	0	0	0	14,022	14,022	0	0
Total	\$ 1,093,772	\$ 204,212	\$ 339,560	\$ 269,071	\$ 1,297,757	\$ 220,263	\$ 552,132	\$ 424,354

SPECIAL REVENUE FUNDS

REVENUES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ SALES AND USE TAXES	\$ 2,460,000	\$ 2,472,352	\$ 2,375,000	\$ 2,949,110	\$ 2,475,000	\$ 3,279,611	\$ 3,176,000	\$ 3,261,230
▶ INTERGOVERNMENTAL	0	0	0	0	2,211,613	143,157	1,795,510	0
▶ OTHER REVENUE	0	947,630	0	1,004,516	57,000	399,524	0	0
▶ INTEREST INCOME	25,000	87,121	28,000	42,826	14,540	69,401	22,500	22,500
▶ FINES & FORFEITURES	0	20,759	0	21,646	0	19,153	18,696	18,696
Total	\$ 2,485,000	\$ 3,527,863	\$ 2,403,000	\$ 4,018,099	\$ 4,758,153	\$ 3,910,847	\$ 5,012,706	\$ 3,302,426

EXPENDITURES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ TRANSFERS TO	\$ 1,109,341	\$ 1,107,841	\$ 965,371	\$ 1,005,535	\$ 951,275	\$ 951,275	\$ 1,132,288	\$ 1,027,470
▶ DEBT SERVICE	1,026,995	1,026,718	1,031,392	1,030,880	1,029,410	1,029,410	1,031,048	1,031,178
▶ CONTRACTUAL SERVICES	611,939	596,790	589,911	588,459	711,724	614,638	1,282,801	762,808
▶ CAPITAL OUTLAY	86,030	90,206	80,000	355,209	199,590	125,697	456,133	41,000
▶ PERSONNEL	479	67,386	14,150	288,065	217,097	60,510	197,235	197,633
▶ MATERIALS & SUPPLIES	41,411	77,121	51,848	45,648	70,776	59,988	92,141	92,141
▶ OTHER SERVICES	51,200	53,433	41,200	42,307	44,200	43,930	43,552	43,552
Total	\$ 2,927,395	\$ 3,019,496	\$ 2,773,872	\$ 3,356,101	\$ 3,224,071	\$ 2,885,447	\$ 4,235,197	\$ 3,195,782

FUND SUMMARIES

FY 2023-2024 Annual Budget

ENTERPRISE FUNDS

REVENUES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CHARGES FOR SERVICES	\$ 10,083,460	\$ 10,309,237	\$ 10,097,499	\$ 10,353,833	\$ 10,096,135	\$ 10,836,103	\$ 10,521,571	\$ 10,731,857
▶ OTHER REVENUE	96,250	12,269,017	19,750	165,803	19,250	395,332	96,500	96,500
▶ TRANSFERS IN	652,138	3,704,248	568,871	1,195,913	782,061	771,966	690,695	667,863
▶ WATER PARK ADMISSIONS	537,000	4,707	592,000	707,691	564,000	811,841	790,500	828,750
▶ INTEREST INCOME	195,000	278,717	135,000	147,692	100,800	107,707	79,200	85,800
▶ CONCESSIONS	121,300	0	130,000	106,489	118,500	116,409	125,500	129,325
▶ WATER PARK RENTALS	36,500	0	43,000	52,765	41,000	51,181	52,500	55,000
▶ CONVENTION CENTER	23,800	9,652	23,800	30,935	23,500	36,297	26,500	26,500
Total	\$ 11,745,448	\$ 26,575,578	\$ 11,609,920	\$ 12,761,120	\$ 11,745,246	\$ 13,126,837	\$ 12,382,966	\$ 12,621,595

EXPENDITURES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CONTRACTUAL SERVICES	\$ 6,637,809	\$ 5,486,717	\$ 6,452,635	\$ 5,000,784	\$ 7,008,183	\$ 5,944,014	\$ 7,205,326	\$ 6,915,140
▶ PERSONNEL	2,437,789	1,643,479	2,516,769	2,236,908	2,747,883	2,385,247	2,981,812	3,062,990
▶ TRANSFERS TO	389,749	174,211	488,334	488,334	6,912,377	6,912,377	507,511	507,113
▶ MATERIALS & SUPPLIES	1,021,903	761,068	1,373,262	836,185	1,708,435	966,440	1,861,326	2,000,014
▶ CAPITAL OUTLAY	1,366,328	1,597,074	1,299,631	1,692,396	631,874	1,605,132	434,431	0
▶ DEBT SERVICE	693,481	120,181	514,881	107,180	499,800	82,348	500,025	502,950
Total	\$ 12,547,059	\$ 9,782,728	\$ 12,645,512	\$ 10,361,788	\$ 19,508,552	\$ 17,895,558	\$ 13,490,430	\$ 12,988,206

FUND DEPARTMENT



GENERAL GOVERNMENT

- City Council (53)
- City Manager (54)
- City Secretary (55-56)
- Human Resources (57)
- Management Information Systems MIS (58)
- Finance (59)
- Purchasing (60)
- Media (61)
- Municipal Facilities (62)
- Non-Departmental (63)



PUBLIC SAFETY

- City Marshal (64)
- Municipal Court (65)
- Code Compliance (66)
- Planning & Development (67)
- Police (68-69)
- Animal Control (70)
- Fire (71-72)



PUBLIC WORKS

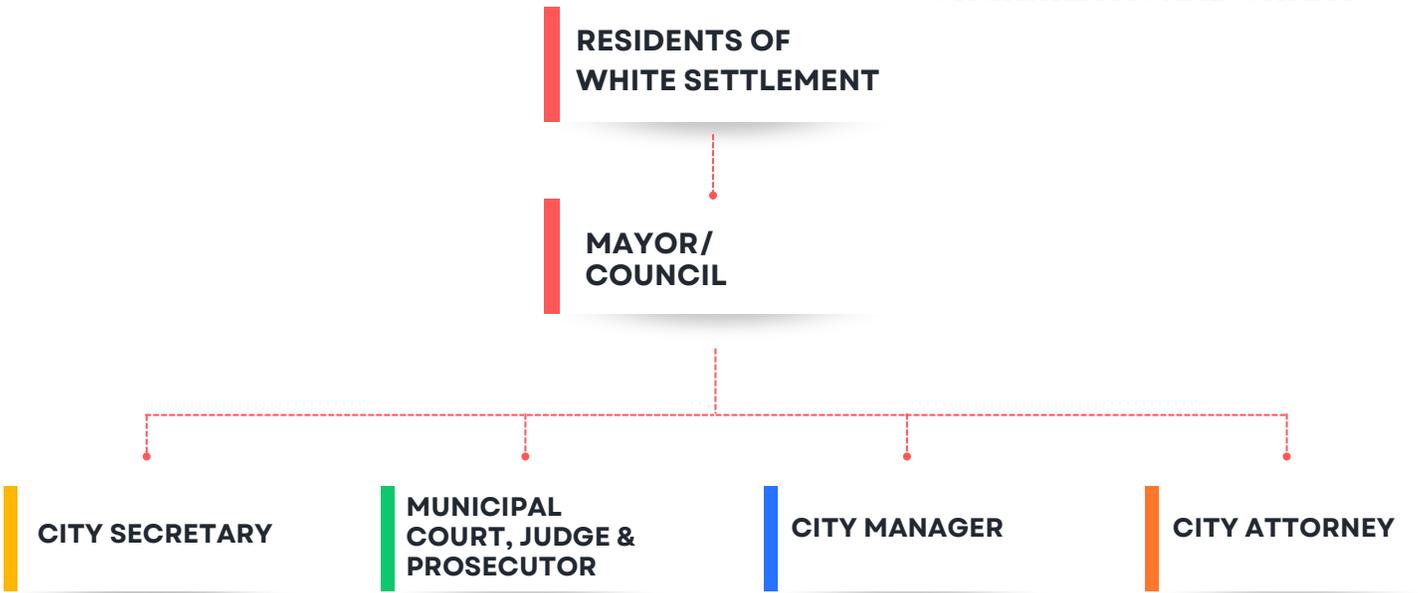
- Streets (73)



CULTURE & RECREATION

- Library (74)
- Senior Services (75)
- Recreation (76)
- Parks Maintenance (77)
- Pride Commission (78)

ORGANIZATIONAL CHART

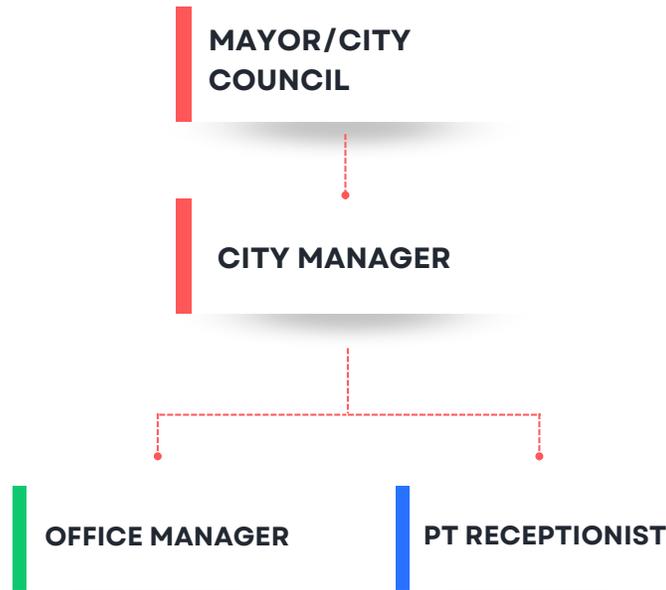


DESCRIPTION

The City Council is the governing body elected to oversee general administration of the city and represent the interests of residents. The city council is committed to the health, safety and welfare of the community through sound infrastructure and public safety by addressing water, sewer, streets, fire and police services; establishing priorities, accountability measures and determined financial resources for sustainable services and growth. City council is composed a mayor and five council members who are elected at-large and serve three-year terms. Operating under the council-manager form of government, the council enacts local legislation, adopts the operating budget and sets policy. Day-to-day operational matters are vested in a city manager who is appointed by and reports to the city council.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CONTRACTUAL SERVICES	\$ 328,428	\$ 279,969	\$ 184,724	\$ 179,517	\$ 258,576	\$ 240,163	\$ 249,407	\$ 251,001
▶ PERSONNEL	415	415	31	31	1,281	6	8,072	8,072
▶ MATERIALS & SUPPLIES	2,479	2,116	856	339	774	659	1,554	1,554
Total	\$ 331,322	\$ 282,501	\$ 185,611	\$ 179,888	\$ 260,630	\$ 240,827	\$ 259,033	\$ 260,627

ORGANIZATIONAL CHART

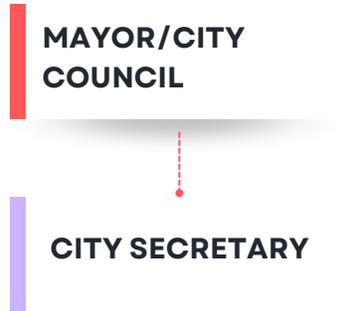


DESCRIPTION

The City Manager’s Office is responsible for linking the goals and vision of the City Council with the administration, programs, and policies of the operations of the City of White Settlement's local government. The City Manager's Office executes Council directions; administers and is accountable for the financial integrity of the City's annual budget; develops and recommends solutions to address the community needs; provides information to Council and residents on city transactions, activities, existing conditions, events, future requirements and issues that might affect the City. The City Manager's Office also fosters an atmosphere of "responsible city government", as evidence by an emphasis on implementing City Council direction, encouraging citizen engagement, improving organizational transparency and promoting diversity within the operational and organizational departments.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 314,005	\$ 301,425	\$ 229,175	\$ 224,301	\$ 277,840	\$ 276,893	\$ 293,985	\$ 303,039
▶ RESERVES	239,865	0	0	0	0	0	94,235	94,235
▶ CONTRACTUAL SERVICES	14,445	9,313	10,871	4,478	15,789	11,277	27,371	18,471
▶ MATERIALS & SUPPLIES	211	205	450	359	282	276	550	550
Total	\$ 568,526	\$ 310,944	\$ 240,496	\$ 229,138	\$ 293,912	\$ 288,446	\$ 416,141	\$ 416,295

ORGANIZATIONAL CHART



MISSION STATEMENT

The Strategic Anchors of the office are Sustainable: Programs and services designed to last and evolve as needed; Iconic: Perform to a high standard; and Service Value: Provide exceptional municipal services in a cost-effective way.

City Secretary office operations are guided by its Core Values which are:

STEWARDSHIP: To act with integrity to safeguard public trust as a steward of open, accountable and responsible city government;

EXCELLENCE: To operate with confidence, ensure timely and cost effective delivery of service, move forward technologically with a commitment to fiscal responsibility;

RESPONSIBLE LEADERSHIP: To lead with a commitment to excellence, model ethical behavior, focus and support new assignments and continuously improve;

VIRTUE: To function with honesty, transparency, fairness and accountability; and

EQUAL ACCESS: To serve with respect for all residents and visitors in an inclusive manner that is reflective of the diverse community.



CITY SECRETARY

FY 2023-2024 Annual Budget

DESCRIPTION

The main focus areas of the City Secretary's Office to are serve our customers, manage the business of the department, provide financial stewardship and promote learning and growth. The City Secretary's Office is committed to uphold statutory principles, facilitate and support the municipal legislative processes, conduct elections with integrity, record and provide access to official records of the city, preserve city history, promote confidence through governmental transparency, encourage civic involvement, and provide loyal service to the public. Appointed by the City Council as established under the City Charter and Local Government Code, the position has certain prescribed duties serving in several capacities.

Services Provided

- Chief Municipal Elections Officer administering all municipal elections
- Administration of legislative affairs
- Records Management Officer
- License and Permit Management including TABC, Recreational and Oil & Gas permits
- Public and Municipal Relations including claims against the city, legal notices and bid openings
- Board and Commission Administration; Municipal Property Management
- Governmental Relations Administration including the administration of public meetings, Code of Ordinances and legal notices
- Keeps the corporate seal, register of bonds issued by the municipality, the official Election Registry and serves as the Public Notary of the City

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 111,036	\$ 107,190	\$ 106,674	\$ 106,615	\$ 123,407	\$ 110,826	\$ 139,738	\$ 143,932
▶ CONTRACTUAL SERVICES	19,432	18,149	29,172	26,794	30,330	27,641	34,315	34,315
▶ CAPITAL OUTLAY	0	0	0	0	0	0	12,000	0
▶ MATERIALS & SUPPLIES	1,459	423	786	212	1,110	429	860	860
Total	\$ 131,927	\$ 125,763	\$ 136,632	\$ 133,621	\$ 154,846	\$ 138,896	\$ 186,913	\$ 179,107

HUMAN RESOURCES

FY 2023-2024 Annual Budget



ORGANIZATIONAL CHART

DESCRIPTION

The Human Resources (HR) Department is committed to providing professional, engaging and strategic human resource solutions that support the City’s values and strategic plans. The HR Department supports city staff through partnerships in strategic planning and implementation tied to people and policy administration.

The HR department exists to serve with respect, empathy and integrity to ensure that all employees feel valued and part of our organization. We focus on providing the highest level of customer service to recruit, support, and retain employees.

The Human Resources Department is responsible for administering the city-wide HR functions including:

- Policy administration & compliance;
- Recruitment, selection, onboarding and orientation;
- Benefits administration & wellness;
- Training and professional development;
- Employee engagement and retention programs;
- Organizational development;
- Workforce planning;
- Job classification, pay plan administration;
- Employee relations and coaching;
- Employee leave including FMLA, workers compensation and disability;
- Personnel file management, file reviews & employment verifications;
- Investigations of alleged discrimination;
- Fire and Police civil service administration including testing, coordinating civil service commission meetings;
- Offboarding of employees.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 92,940	\$ 90,291	\$ 94,635	\$ 94,230	\$ 151,608	\$ 149,870	\$ 146,115	\$ 150,766
▶ CONTRACTUAL SERVICES	82,530	61,804	75,027	64,666	83,229	79,027	101,547	101,547
▶ MATERIALS & SUPPLIES	1,750	1,372	3,136	3,006	1,972	1,852	3,800	3,800
Total	\$ 177,220	\$ 153,467	\$ 172,798	\$ 161,901	\$ 236,809	\$ 230,749	\$ 251,462	\$ 256,113

MANAGEMENT INFORMATION SERVICES (MIS) **FY 2023-2024 Annual Budget**

ORGANIZATIONAL CHART



DESCRIPTION

Management information services (MIS) strives to provide City departments with a operational, secure and reliable network environment to provide city staff with the access to necessary platforms and equipment in a timely manner for successful productivity and processes.

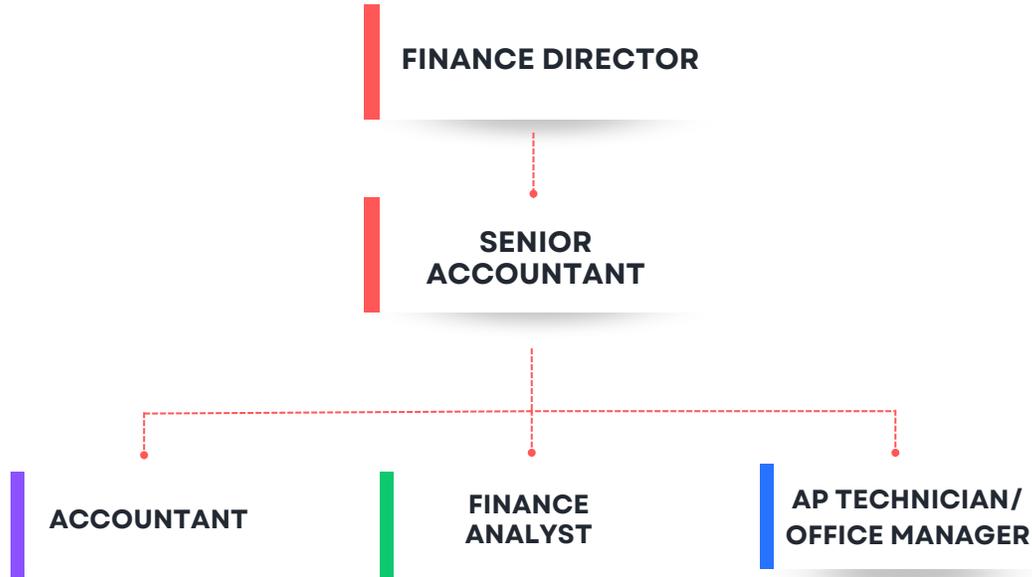
Services Provided

- Technical planning and design
- VOIP management and support
- Project and security management
- Datacenter, Local area network, and Wi-Fi management
- Web and application development
- Data backup, archival, and retrieval
- Desktop, network, and web support
- Application, server, and technical support

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CONTRACTUAL SERVICES	\$ 89,461	\$ 78,913	\$ 140,454	\$ 139,133	\$ 171,952	\$ 153,173	\$ 362,357	\$ 297,357
▶ PERSONNEL	155,017	143,137	161,206	149,284	163,317	151,017	167,581	172,799
▶ CAPITAL OUTLAY	0	0	16,451	33,139	0	0	0	0
▶ MATERIALS & SUPPLIES	1,273	1,039	1,100	868	1,956	1,371	1,250	1,250
Total	\$ 245,751	\$ 223,089	\$ 319,211	\$ 322,423	\$ 337,225	\$ 305,561	\$ 531,188	\$ 471,406

Expand All	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
▶ PERSONNEL	\$ 165,292	\$ 162,879	\$ 155,017	\$ 143,137	\$ 161,206	\$ 149,284	\$ 163,317	\$ 151,017	\$ 167,581
▶ CONTRACTUAL SERVICES	98,493	98,443	89,461	78,913	140,454	139,133	171,952	153,173	362,357
▶ CAPITAL OUTLAY	4,130	0	0	0	16,451	33,139	0	0	0
▶ MATERIALS & SUPPLIES	506	413	1,273	1,039	1,100	868	1,956	1,371	1,250
Total	\$ 268,421	\$ 261,735	\$ 245,751	\$ 223,089	\$ 319,211	\$ 322,423	\$ 337,225	\$ 305,561	\$ 531,188

ORGANIZATIONAL CHART



DESCRIPTION

The Finance Department provides accurate and timely financial reporting to parties with a vested interest in the City’s financial activity and health. The Finance Department recommends and implements sound fiscal policies, safeguards the City’s assets, and assures the effective use of fiscal resources in accordance with the City’s policies and procedures, generally accepted accounting principles, pertinent rules and laws, and best practices.

Services Provided

- Accounts payable / accounts receivable
- Cash management / investing
- Payroll
- Coordinate annual audit
- Accounting and financial reporting
- Annual 3rd party reporting
- Budget preparation and creation
- Budget monitoring and reporting
- Analysis and research
- Risk management (city claims)

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 433,388	\$ 412,447	\$ 453,337	\$ 440,678	\$ 474,952	\$ 454,111	\$ 503,630	\$ 519,452
▶ CONTRACTUAL SERVICES	32,346	28,733	48,790	41,256	77,731	76,621	53,440	55,143
▶ MATERIALS & SUPPLIES	7,156	4,802	5,493	4,878	6,081	4,968	7,321	7,321
Total	\$ 472,890	\$ 445,982	\$ 507,620	\$ 486,812	\$ 558,764	\$ 535,700	\$ 564,392	\$ 581,916

PURCHASING

FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The Purchasing Division reports to the Finance Director. The Purchasing Division provides purchasing support for all City departments, disposes of obsolete and surplus materials/equipment and confiscated property, and manages the City’s vendor relationships.

Services Provided

- Processing purchase orders
- Assists with compliance with State Law
- Administration of all formal bids and requests for proposals
- Administration of auction of City assets
- Administration of City's fleet maintenance program with Enterprise

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 69,035	\$ 67,592	\$ 68,887	\$ 67,752	\$ 70,951	\$ 70,646	\$ 80,825	\$ 80,895
▶ CONTRACTUAL SERVICES	8,300	7,271	8,855	8,493	15,678	15,510	13,214	13,219
▶ MATERIALS & SUPPLIES	600	200	971	895	600	283	1,050	1,050
Total	\$ 77,935	\$ 75,064	\$ 78,713	\$ 77,140	\$ 87,230	\$ 86,440	\$ 95,089	\$ 95,164



FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The Media Department oversees the flow of information to and from the public for all city departments through multiple communication platforms such as social media, newspapers, PSA's, marketing and promotion and digital media.

Services Provided

- City web page management
- Content development support with city departments
- Audio and visual services
- Record City activities, meetings, and events
- City Manager monthly reports
- City Newsletters
- Social Media engagement and monitoring
- Marketing and promotional support

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 61,172	\$ 58,554	\$ 62,439	\$ 61,332	\$ 65,170	\$ 63,884	\$ 68,512	\$ 70,733
▶ CONTRACTUAL SERVICES	22,380	19,782	67,711	63,425	74,219	61,605	83,603	41,073
▶ MATERIALS & SUPPLIES	300	259	1,060	678	4,853	1,309	4,500	4,500
Total	\$ 83,852	\$ 78,595	\$ 131,210	\$ 125,435	\$ 144,242	\$ 126,798	\$ 156,615	\$ 116,306

MUNICIPAL FACILITIES

FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



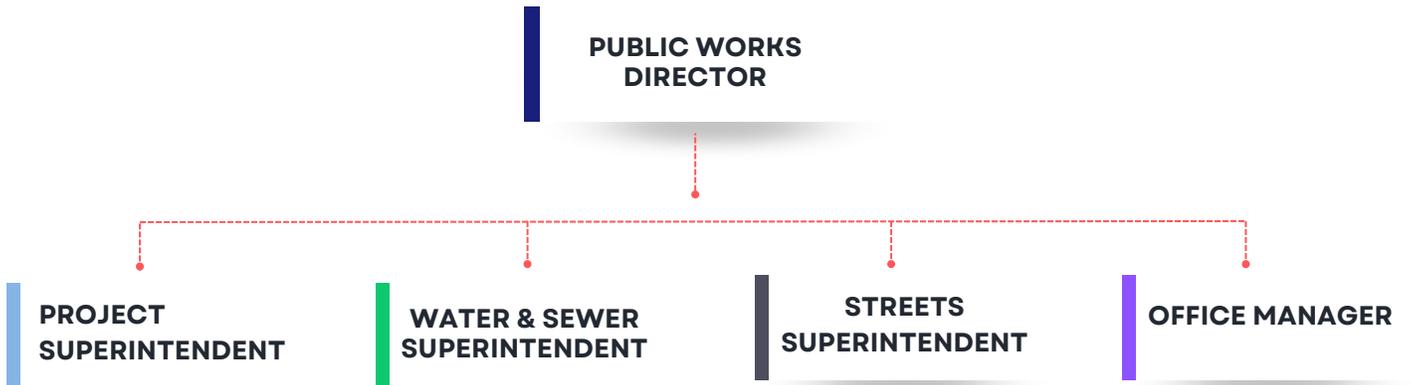
DESCRIPTION

Municipal Facilities is responsible for providing building and facility maintenance repair services for all departments throughout the City. The primary responsibilities include, but are not limited to, maintenance and operation of the heating and air conditioning systems, maintenance of electrical and plumbing systems, and repairing and upgrading structures and facilities in need of service.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 61,957	\$ 59,880	\$ 63,550	\$ 62,901	\$ 60,551	\$ 60,463	\$ 67,011	\$ 69,186
▶ CONTRACTUAL SERVICES	27,891	26,979	25,555	24,527	25,219	25,219	21,343	21,395
▶ MATERIALS & SUPPLIES	6,809	3,629	7,863	6,676	8,473	8,468	11,450	11,450
▶ CAPITAL OUTLAY	0	0	9,125	0	0	0	0	0
Total	\$ 96,657	\$ 90,488	\$ 106,093	\$ 94,104	\$ 94,242	\$ 94,150	\$ 99,804	\$ 102,031

NON-DEPARTMENTAL

FY 2023-2024 Annual Budget



DESCRIPTION

The Public Works Department provides basic municipal services that promote a healthy and safe environment for the residents of White Settlement and the general public. The Public Works Department is dedicated to ensuring that the infrastructure of the city so constructed and maintained to the highest standard in order to protect the health, welfare and safety of the citizens. Our goal is to provide responsive and courteous service. The Public Works Department provides vital public services through planning, engineering, constructing, inspecting, operating, and maintaining the City's public infrastructure. This is accomplished by maintaining the streets, curbs, gutters, street and traffic sign replacement, pavement markings, drainage, water meters, and meter readings, waterline and wastewater systems by repairing streets, water line repair, and cleaning sewer lines.

The purpose of Public Works Administration is to coordinate all the Divisions under the Public Works Department to accomplish City goals and communicate department activities to the City Manager. The goal of this Division is to maintain a positive and motivated force to accomplish overall city goals and to ensure quality Public Works infrastructures and a safe environment by utilizing a team of professional's and a unified workforce. This Division is responsible for the general supervision and direction of all Public Works operations and facilities. The Public Works Department consists of five divisions which oversee: Water Distribution, Wastewater, Streets, Meter Services, and Public Works Administration. This Division prepares the annual budget for all the divisions under the Public Works Department.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ TRANSFERS TO	\$ 217,042	\$ 0	\$ 402,536	\$ 402,536	\$ 6,798,595	\$ 6,798,595	\$ 453,089	\$ 452,691
▶ CONTRACTUAL SERVICES	814,610	814,636	687,296	665,320	959,450	909,191	991,085	960,211
▶ PERSONNEL	338,049	316,400	421,501	416,331	514,623	496,332	546,500	563,780
▶ CAPITAL OUTLAY	0	798,251	22,707	892,546	249,406	921,391	0	0
▶ MATERIALS & SUPPLIES	108,877	85,292	117,726	99,362	161,673	144,036	179,524	179,524
Total	\$ 1,478,578	\$ 2,014,579	\$ 1,651,766	\$ 2,476,095	\$ 8,683,747	\$ 9,269,545	\$ 2,170,198	\$ 2,156,206



FY 2023-2024 Annual Budget



ORGANIZATIONAL CHART

DESCRIPTION

The City Marshal’s office is responsible for bailiff duties, security and police presence during court sessions, warrant services, and fire marshal duties. The City Council created the City Marshal’s office through the City Charter with all duties related to the resolution and collections of outstanding warrants via means of communication, negotiation, concession and/or conciliatory means to maximize collections for the City. The Office’s mission is to protect and serve the community’s quest for a peaceful and safe existence, free from fear, and with democratic values applied equally to all citizens.

Services Provided

- Assist municipal court with warrants and court security
- Security for city government buildings
- Backup for police with calls for service
- Environmental crimes investigations
- Address homeless camps with police and code compliance
- Enforcement/removal of abandoned or junk vehicles
- Assist code and public works during high risk actions
- Relocate vehicles during public works projects
- Deliver daily bank deposits
- Liaison for Tarrant County Constables Office, Tarrant County MHMR, Fort Worth Police Crisis Intervention Team
- Assist other outside law enforcement agencies on arrest warrants
- Member of the W.S.P.D. Hotel/Motel Crimes Taskforce
- Review and approve fire plans for new commercial developments
- Fire sprinkler system compliance
- Commercial certificate of occupancy inspections
- Annual commercial, educational and daycare facility inspections
- Investigate and pursue criminal charges on arson cases
- Conduct fire prevention programs with the White Settlement Fire Dept.
- Assist White Settlement Fire Dept on fire and medical scenes
- Member of the Tarrant County Arson Task Force

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 119,390	\$ 115,073	\$ 126,064	\$ 95,846	\$ 73,206	\$ 53,935	\$ 88,820	\$ 91,506
▶ CONTRACTUAL SERVICES	46,895	45,248	34,851	33,264	41,490	38,144	28,138	27,131
▶ MATERIALS & SUPPLIES	11,593	9,774	9,582	6,741	18,189	17,425	17,525	15,525
Total	\$ 177,878	\$ 170,094	\$ 170,497	\$ 135,851	\$ 132,885	\$ 109,504	\$ 134,483	\$ 134,162

MUNICIPAL COURT FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The Municipal Court is created by City Charter charged with jurisdiction over violations of City ordinances, traffic laws, class C misdemeanors, and similar statutes within its legal boundaries. The Court is presided over by a City Council-Appointed Municipal Court Judge. The Municipal Court’s mission is to act as an impartial forum to address legal charges brought against an individual. The Court schedules appearances before a judge, summons jurors, collects fines as levied, issues writs and warrants, and performs any administrative duties as necessary.

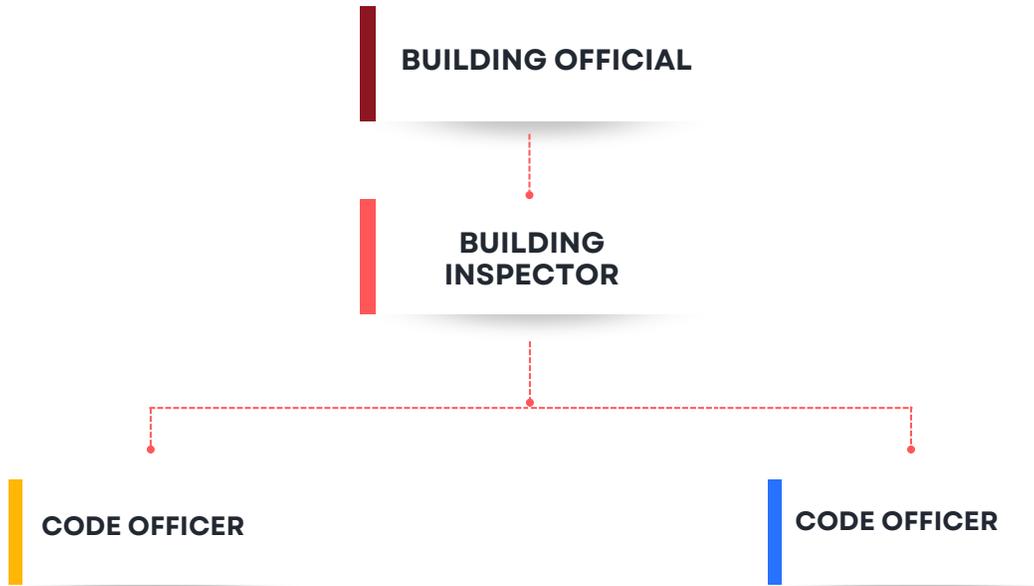
Service Provided

- Docket / case flow management
- Juvenile case processing
- Access to court
- Mandatory reporting
- Warrant maintenance
- Compliance with court orders

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 77,253	\$ 73,445	\$ 99,600	\$ 95,859	\$ 91,983	\$ 81,269	\$ 102,567	\$ 105,905
▶ CONTRACTUAL SERVICES	58,796	56,773	65,544	62,453	68,281	62,051	71,838	66,047
▶ MATERIALS & SUPPLIES	5,475	3,260	7,605	7,564	7,444	5,009	7,444	7,444
Total	\$ 141,524	\$ 133,477	\$ 172,749	\$ 165,875	\$ 167,708	\$ 148,329	\$ 181,849	\$ 179,395

CODE COMPLIANCE FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The Code Compliance Department comprises trained, licensed officers who use a hometown community approach to create strong bonds with our residents and visitors. Officers monitor applicable ordinances, codes, and regulations related to zoning, land use, public nuisance, health and safety, blight, and other matters of public concern. They serve as a resource of information on City regulations to property owners, residents, businesses, the general public, and other City departments. In addition to responsibilities pertaining to Code Compliance, the office identifies and solves problems, establishes goals, and defines strategies within the community.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 84,261	\$ 58,160	\$ 28,151	\$ 25,580	\$ 124,323	\$ 60,986	\$ 145,115	\$ 149,796
▶ CONTRACTUAL SERVICES	47,929	34,743	21,618	19,503	44,813	14,403	63,521	58,996
▶ MATERIALS & SUPPLIES	10,380	7,504	4,135	3,166	7,008	3,484	7,631	7,631
▶ CAPITAL OUTLAY	29,067	0	0	0	0	0	0	0
Total	\$ 171,637	\$ 100,407	\$ 53,904	\$ 48,249	\$ 176,144	\$ 78,873	\$ 216,267	\$ 216,423

PLANNING AND DEVELOPMENT FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

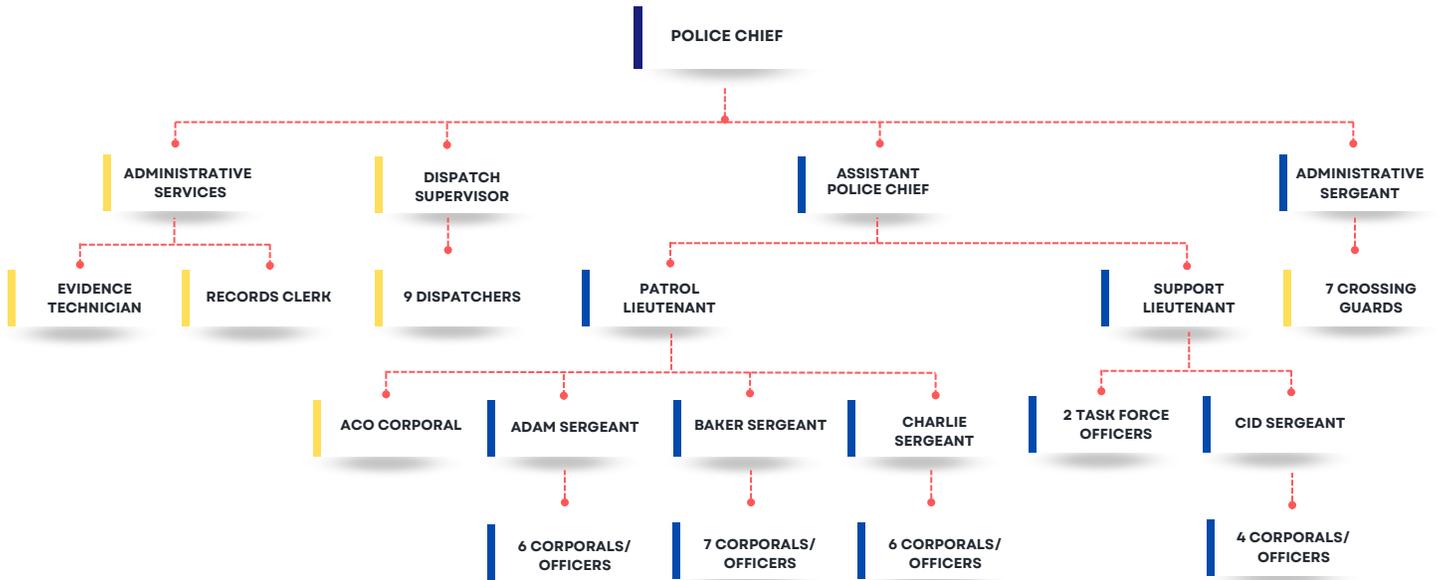
The Planning & Development Department is a key component to the growth of White Settlement, both residentially and commercially. The department follows projects from inception to completion, including planning, permitting, and inspections. These projects can include commercial buildings, new homes, remodels, fences, pools, sheds, and much more. As a department, we work with citizens, business owners, contractors, developers, and boards such as (BAA) the Board of Adjustments and Appeals which oversees variances to the ordinance and codes. Planning and Zoning (P&Z) this board is responsible for making zoning recommendations to council for consideration on all zoning matters. The department works with all these key individuals to make White Settlement a wonderful place to live.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 213,743	\$ 188,088	\$ 180,572	\$ 176,487	\$ 202,279	\$ 202,279	\$ 260,620	\$ 268,938
▶ CONTRACTUAL SERVICES	109,460	96,206	92,608	89,671	94,986	94,986	96,141	89,294
▶ MATERIALS & SUPPLIES	4,301	2,832	5,340	3,897	6,149	6,069	8,680	8,680
Total	\$ 327,504	\$ 287,127	\$ 278,520	\$ 270,055	\$ 303,415	\$ 303,334	\$ 365,441	\$ 366,912



FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The White Settlement Police Department is a 24-hour, full service law enforcement agency. The department is accredited by the “Law Enforcement Agency Best Practices Accreditation Program” through the Texas Police Chiefs Association. Only 186 agencies out of 2,700 across the state have achieved this gold standard of recognition.

Our community is home to major defense contractors and bordered by Lockheed Martin, the Naval Air Station Joint Reserve Base, and many other major industrial businesses. Our population of 17,896 swells to more than 45,000 people with an estimated 18,000 employees at Lockheed and another 10,000 active duty military, guardsman, reservists, and civilian employees at NAS JRB FTW. The sounds of freedom can be heard overhead with F-16C Fighting Falcons, F-35A Lightning II fifth-generation strike fighters, and C-130 Hercules assigned to the 301st Fighter Wing and 136th Airlift Wing flying throughout the community. It is also not uncommon to see the President of the United States on Air Force One flying into the gateway to North Texas.

DESCRIPTION CONTINUED

Our goal is to provide exemplary service to our community, businesses, and visitors. While we maintain our hometown charm of being a small city, there is no shortage of world-class amenities to live, work, and play within our community. From award-winning parks, sports fields, and a dedicated water oasis filled with countless family attractions, we welcome everyone with a sense of backyard pride.

Our public safety team is here to serve you with excellence and cultivate positive relationships. We have many opportunities to connect with children, teens, and adults through our various community engagement efforts. Relational policing is at the core of everything we do. We look forward to partnering with you to achieve our public safety goals of being a community that is safe, free of fear of crime, and one that upholds the Constitutional principles of all people.

The department is broken into 4 divisions, each with a unique set of responsibilities. The Patrol Division, consisting of the largest section of departmental operations, is responsible for proactive patrols, responding to calls for service, detection of criminal activity, and apprehension of offenders. The Support Division provides logistical support to the Patrol Division through various segments and units. The Criminal Investigations Unit falls under the Support Division. The Dispatch Services Division provides personnel for answering emergency and non-emergency calls, dispatching officers, and managing complex computer databases and systems. Police Administration provides overall support in all departmental operations including training, records, crime scene, and evidence.

Services Provided

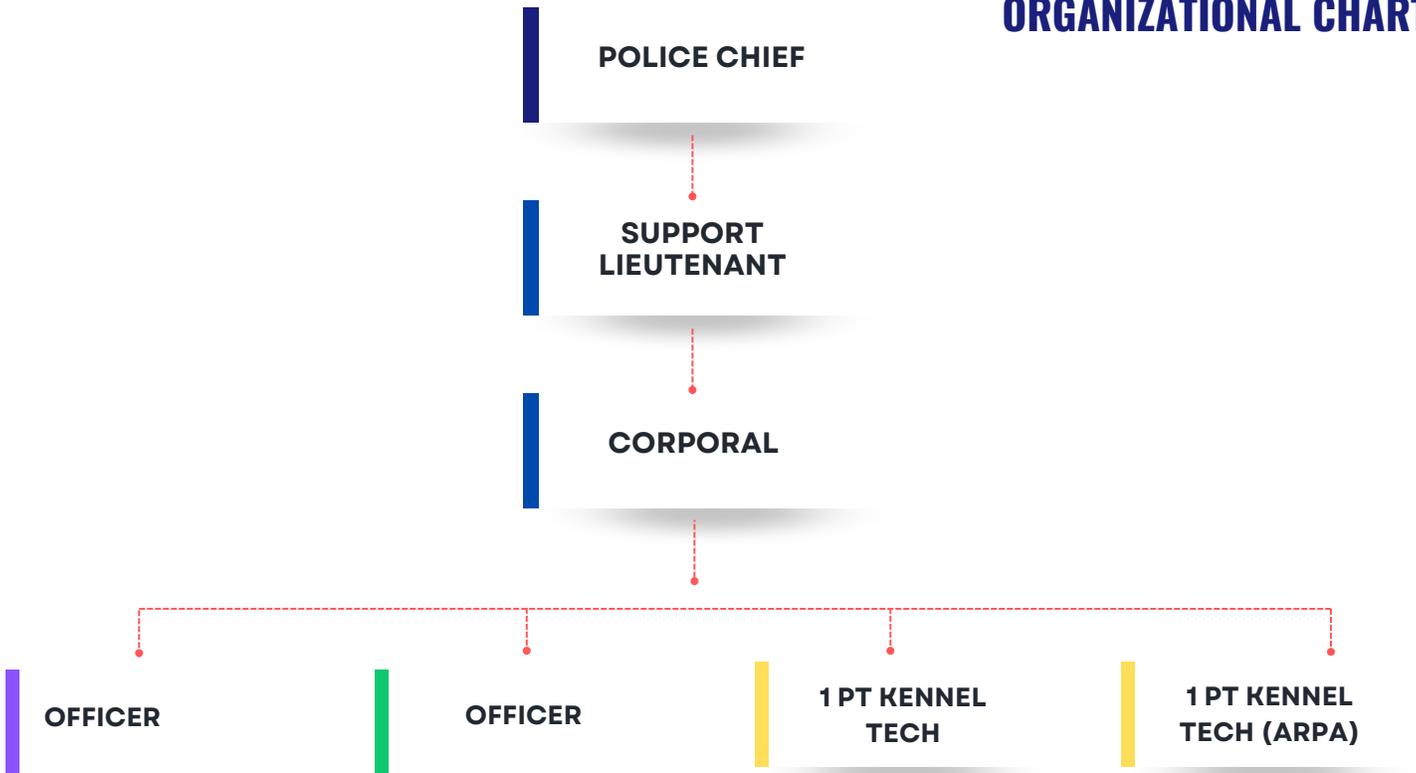
- Public Safety
- Citizens Police Academy
- Citizens on Patrol
- Dog Walker Watch
- Pastor's Coalition
- Public Safety Cadets
- Neighborhood Watch
- Crime Free Hotel/Motel Program
- Open Records Requests
- Neighborhood Speed Surveys
- Various Community Engagements

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 767,800	\$ 631,889	\$ 760,297	\$ 648,585	\$ 218,839	\$ 218,839	\$ 207,902	\$ 214,499
▶ CONTRACTUAL SERVICES	222,896	214,303	210,540	185,888	284,118	282,218	256,618	239,844
▶ MATERIALS & SUPPLIES	75,943	52,952	94,131	80,134	125,537	125,696	101,649	100,609
▶ CAPITAL OUTLAY	30,000	14,132	45,459	20,665	26,200	26,200	0	0
Total	\$ 1,096,639	\$ 913,276	\$ 1,110,427	\$ 935,272	\$ 654,693	\$ 652,952	\$ 566,170	\$ 554,952

P.A.W.S ANIMAL CONTROL

FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

Animal control is responsible for handling animal related problems throughout the City; which include, stray animal and impounding issues, customer service, animal nuisance and ordinance enforcement issues, animal welfare and vaccination issues, animal bites and quarantine issues and procedures, population control and enforcement, animal adoptions and pet licensing, urban livestock and wildlife management.

Services Provided

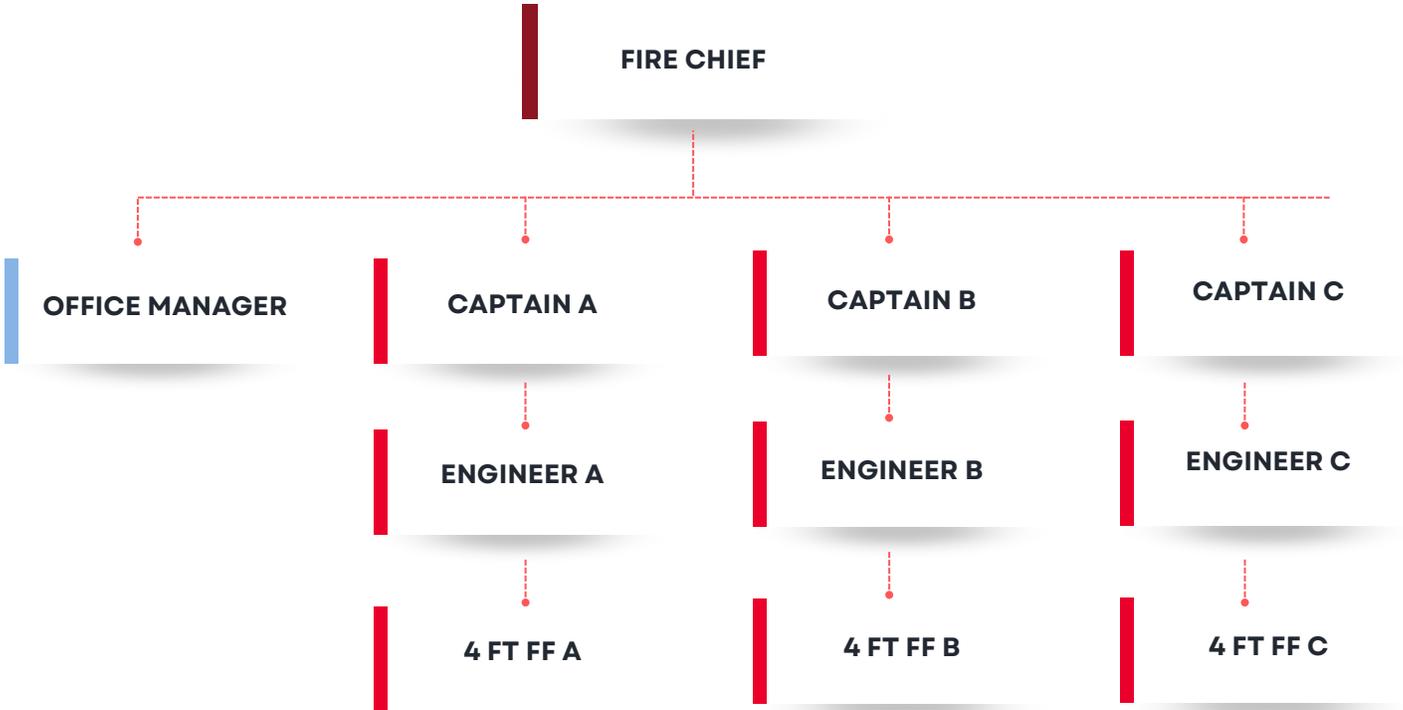
- Rabies Control
- City Animal Licenses
- Microchipping
- Health and Safety Education to the citizens and surrounding areas for both pest owners and the animals.
- Adoption Services
- Foster Home Services

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 141,465	\$ 109,172	\$ 126,015	\$ 110,625	\$ 125,698	\$ 114,094	\$ 146,298	\$ 151,031
▶ CONTRACTUAL SERVICES	63,708	63,817	46,472	43,489	56,800	49,660	74,061	67,052
▶ MATERIALS & SUPPLIES	23,033	21,212	18,985	16,871	23,430	20,899	29,367	29,367
Total	\$ 228,206	\$ 194,201	\$ 191,472	\$ 170,985	\$ 205,928	\$ 184,654	\$ 249,727	\$ 247,450



FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The White Settlement Fire Department's primary mission is to protect the lives and property of the residents of White Settlement. This is accomplished through the delivery of emergency medical services, fire suppression operations, and fire prevention through inspections and public education.

The White Settlement Fire Department serves and cares for the families and visitors of our community with pride, honor, and integrity. Our mission is to protect life, prevent harm, and preserve property. We serve to meet the ever-evolving needs of our community and its residents. We strive to demonstrate service excellence through professionalism, integrity, and foster community relations. The White Settlement Fire Department also serves/protects the community through - fire safety education, emergency prevention programs, preparedness and response, protection of life, property, and environment through fire suppression, HAZMAT mitigation, special rescue, emergency medical services, as well as non-emergency calls to service. The variety of emergency situations encountered at fire scenes and the need to determine appropriate medical procedures for a wide variety of situations contributes to the complexity of the work.

Services Provided

- Fire suppression
- Fire safety education
- Emergency Medical Services (EMS)
- Swift water rescue
- Hazmat mitigation



FY 2023-2024 Annual Budget

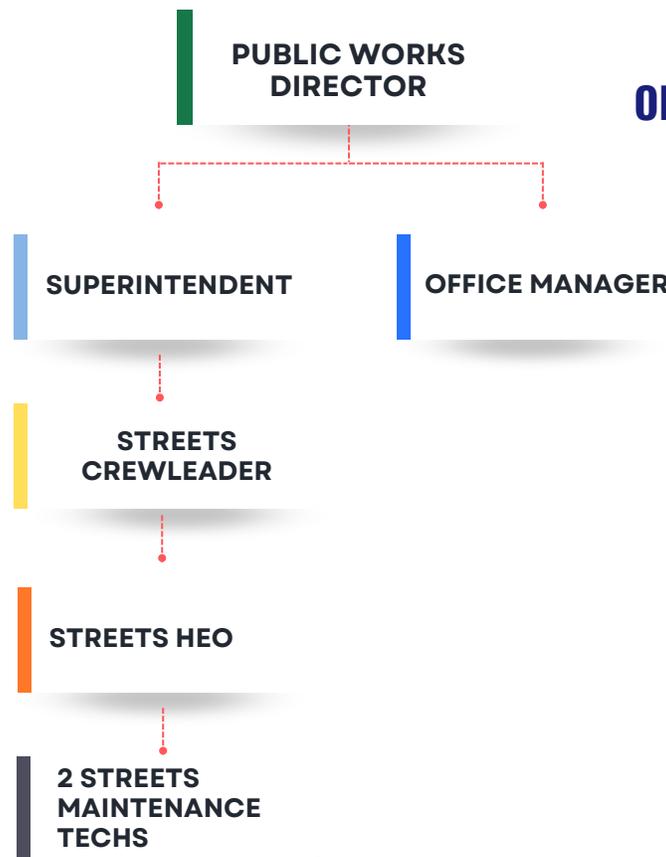
Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 1,543,174	\$ 1,437,522	\$ 1,479,159	\$ 1,474,831	\$ 1,705,444	\$ 1,672,512	\$ 2,140,469	\$ 2,159,470
▶ CONTRACTUAL SERVICES	263,588	265,060	201,723	194,255	262,104	202,080	273,446	191,444
▶ MATERIALS & SUPPLIES	71,774	67,667	111,730	105,203	166,215	152,360	181,376	144,334
▶ CAPITAL OUTLAY	87,900	86,346	20,972	20,972	78,091	69,702	19,020	-4,000
Total	\$ 1,966,436	\$ 1,856,595	\$ 1,813,584	\$ 1,795,260	\$ 2,211,853	\$ 2,096,653	\$ 2,614,311	\$ 2,491,248





FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The Street Department provides both corrective and preventive maintenance to the City's streets by, repairing and providing preventive maintenance to all public streets and alleys; maintaining, repairing and installing street/traffic control signs; repairing potholes and minor incidents of street failure; sweeping the streets; cleaning and repairing curb and gutter; picking up trash, bulk trash collection and disposal; trimming trees and clearing brush; painting crosswalks; cleaning drainage ditches; cleaning, repairing and installing inlets and culverts is some of the work done by this Division. Maintenance work is typically undertaken on either a scheduled (weather permitting) or condition-responsive basis. If weather permits, this Division completes requested pothole repairs within 48 hours of notification and responds to inclement weather conditions within two hours of notification by supplying barricades and other traffic control measures as necessary.

Services Provided

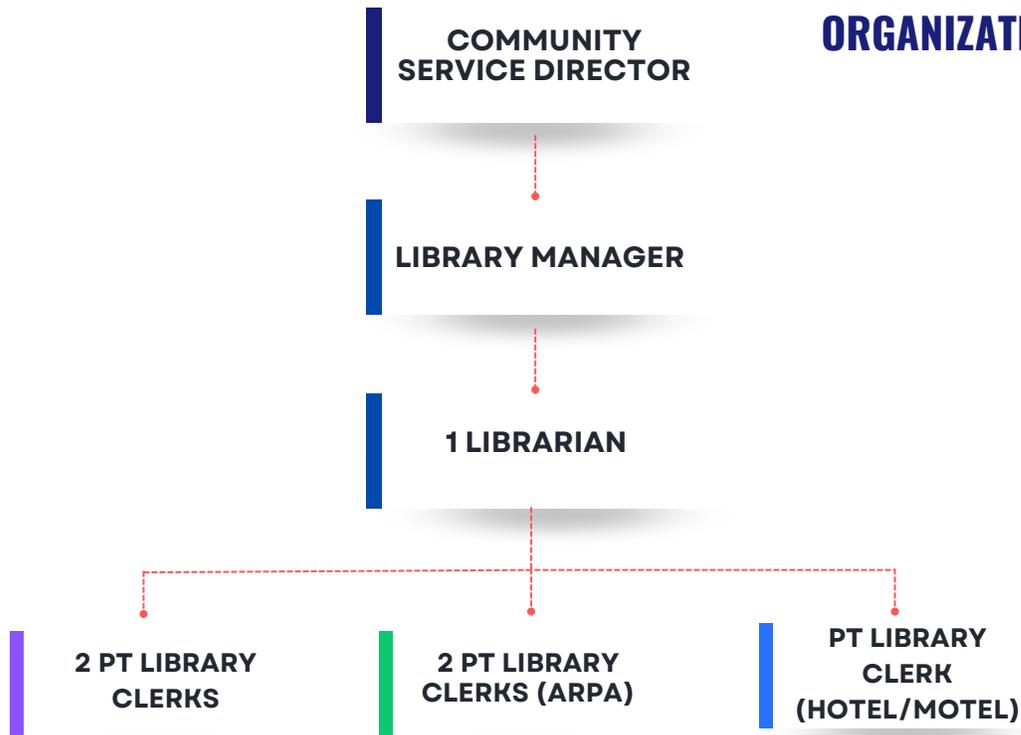
- Maintenance of streets
- Maintenance of street signs
- Maintenance of traffic lights
- Inspection and repairs of utility cuts
- Assists in barricading streets for special events or emergencies
- Assists Code Compliance with the removal of homeless camps
- Crack seal
- Swept roadways
- Trim trees

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 244,266	\$ 201,010	\$ 328,334	\$ 169,443	\$ 245,166	\$ 213,632	\$ 266,222	\$ 274,757
▶ CONTRACTUAL SERVICES	192,165	171,076	171,523	155,482	187,166	145,580	214,328	203,644
▶ MATERIALS & SUPPLIES	78,482	68,069	112,264	100,377	120,009	69,449	172,698	174,168
Total	\$ 514,913	\$ 440,155	\$ 612,121	\$ 425,301	\$ 552,341	\$ 428,661	\$ 653,248	\$ 652,568



FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The White Settlement Public Library provides an organized collection of print and non-print materials for patrons of all ages that meet their informational, educational and recreational needs. The Library has a relatively large and growing collection of books, reference materials, newspapers, magazines and audio/visual materials in a variety of formats. The Library has a Computer Center that houses over seventeen computers with Internet access and Microsoft Office Suite. Not only is the Library a central source of books and audios, it also houses Adult Basic Education, GED preparatory classes and small display spaces.

Services Provided

The White Settlement Library provides the following services to the public:

Library materials for circulation - books, audio, video and ancillary items

Programs and classes for all ages

Public computer and internet access

Printing and copying

Special events and activities

volunteer opportunities

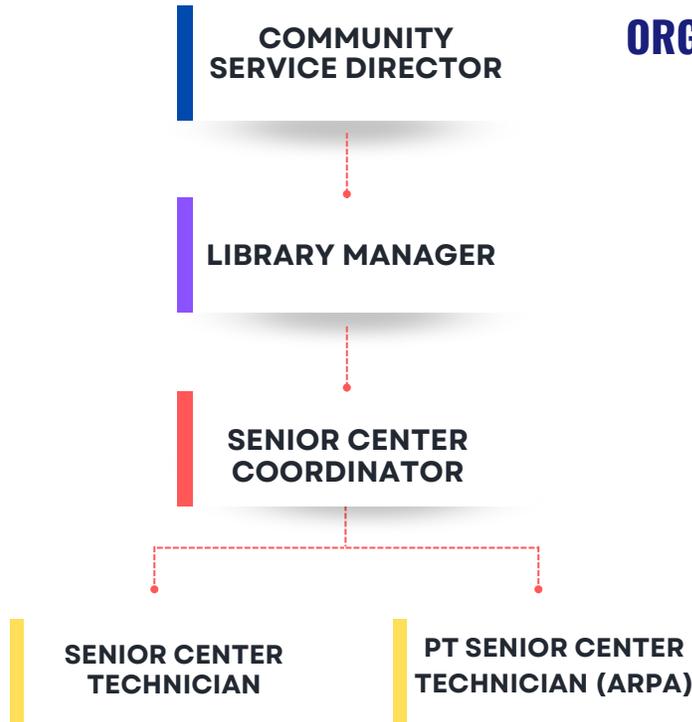
Tarrant County Elections host site

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 315,318	\$ 269,352	\$ 157,022	\$ 156,853	\$ 161,065	\$ 161,065	\$ 180,865	\$ 186,610
▶ CONTRACTUAL SERVICES	65,376	62,911	62,929	60,381	80,015	79,650	85,752	83,070
▶ MATERIALS & SUPPLIES	22,596	22,515	12,273	11,795	60,627	60,627	43,870	43,870
▶ CAPITAL OUTLAY	0	0	36,733	28,963	0	0	0	0
Total	\$ 403,290	\$ 354,779	\$ 268,957	\$ 257,992	\$ 301,706	\$ 301,341	\$ 310,486	\$ 313,550

SENIOR SERVICES

FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

In cooperation with Meals on Wheels (formerly Senior Citizens Services of Greater Tarrant County, Inc.) and other organizations, Senior Services provides multiple services and activities for the senior citizens of White Settlement and surrounding areas. Services include hot meals, transportation, health screenings, educational and informational programs, crafts, legal advice, exercise and fitness opportunities, referrals to other agencies for needed assistance and a host of other social activities and support services. All of this is designed to afford senior adults opportunities to continue to utilize their considerable wisdom, experience, and talents in productive, worthwhile, and rewarding ways.

Services Provided

Senior Services provides the following services to the public:

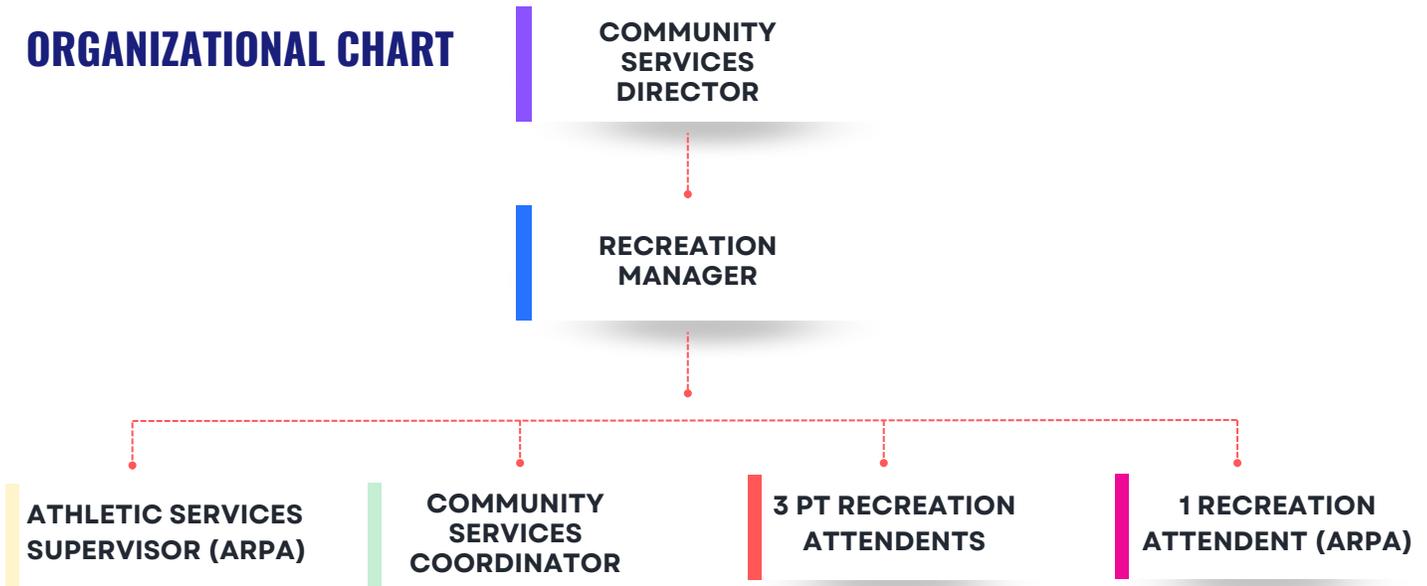
- Meal program
- Transportation services
- Programs, classes and field trips
- Special events
- Volunteer programs
- Donation programs
- Health and wellness programs

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 149,806	\$ 124,569	\$ 111,972	\$ 103,492	\$ 115,789	\$ 107,651	\$ 124,833	\$ 128,774
▶ CONTRACTUAL SERVICES	54,415	34,233	42,381	36,386	47,947	36,604	59,648	47,548
▶ MATERIALS & SUPPLIES	7,334	2,608	6,345	3,638	20,549	9,651	25,419	25,419
▶ CAPITAL OUTLAY	0	0	14,057	14,057	0	0	0	0
Total	\$ 211,555	\$ 161,409	\$ 174,755	\$ 157,574	\$ 184,286	\$ 153,906	\$ 209,900	\$ 201,741

RECREATION

FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

Recreation Services is responsible for providing a wide variety of recreational opportunities for all age groups in the local and surrounding community. Recreation Services endeavors to expand outreach capability and impact through partnership opportunities with the WSISD, YMCA, Scouting organizations, youth sports associations, and other civic organizations to provide year-round quality recreation programs and opportunities.

Services Provided

The Recreation Department provides the following services to the public:

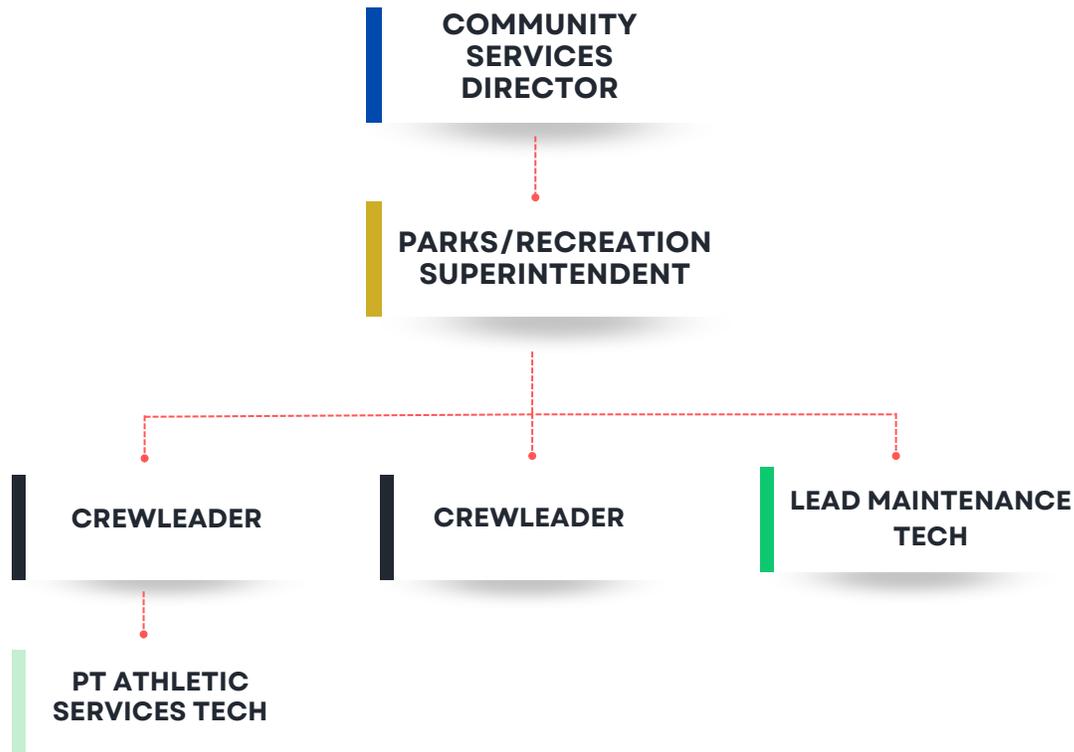
- Customer Service and collections
- Facility and field rental support
- Special events
- Keep White Settlement Beautiful affiliation
- Volunteer Programs
- Sports leagues and tournaments
- Programs and classes
- Convention Center Support

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 193,834	\$ 137,709	\$ 100,811	\$ 92,529	\$ 127,696	\$ 119,525	\$ 150,665	\$ 155,486
▶ CONTRACTUAL SERVICES	68,154	55,857	48,670	42,252	71,822	57,260	64,145	64,354
▶ CAPITAL OUTLAY	114,225	114,225	12,297	5,712	6,585	6,585	0	0
▶ MATERIALS & SUPPLIES	18,788	18,540	5,675	4,789	9,723	8,399	42,770	25,770
Total	\$ 395,001	\$ 326,330	\$ 167,453	\$ 145,281	\$ 215,825	\$ 191,769	\$ 257,580	\$ 245,610

PARKS MAINTENANCE

FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The Park Maintenance is responsible for the grounds maintenance care, landscape enhancement, beautification, and development of the City’s park system and civic complex buildings. Furthermore, it manages approximately 93 acres in small parks, neighborhood and community park areas, public leisure recreational areas, athletic fields, outdoor sports courts, medians and easements throughout the city.

Services Provided

The Parks Department maintains and services the following areas throughout the White Settlement Park System which include sanitation, litter removal, janitorial services, facilities maintenance, and sports field management:

- 93 acres of parklands
- 13 Park sites
- 8 special use and median areas
- 13 sports fields
- 4 playground sites
- 11 Pavilions
- 5 Park restroom facilities
- 6 city properties

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CONTRACTUAL SERVICES	\$ 289,275	\$ 227,060	\$ 280,433	\$ 243,510	\$ 434,399	\$ 423,114	\$ 395,557	\$ 351,397
▶ PERSONNEL	322,764	255,486	282,116	235,404	261,721	261,721	448,258	462,258
▶ MATERIALS & SUPPLIES	64,161	48,353	66,529	64,020	84,734	84,734	134,204	134,204
▶ CAPITAL OUTLAY	0	0	10,000	10,000	0	0	0	0
Total	\$ 676,200	\$ 530,899	\$ 639,078	\$ 552,933	\$ 780,853	\$ 769,568	\$ 978,020	\$ 947,859



PRIDE COMMISSION

FY 2023-2024 Annual Budget

DESCRIPTION

The Pride Commission was established to work with Keep Texas Beautiful and other related organizations to improve “quality of life” issues by focusing on Recycling, Trash and Debris cleanup and removal and the overall beautification of the City’s streets, waterways, parklands and neighborhoods within the community. The Pride Commission Board was established by ordinance in 1996 by the City Council and is comprised of seven members and two alternates. It is the responsibility of the board (members and alternates) to represent businesses, industries, education, and neighborhoods.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CONTRACTUAL SERVICES	\$ 5,550	\$ 3,041	\$ 5,026	\$ 2,798	\$ 4,465	\$ 5,199	\$ 5,450	\$ 5,450
▶ MATERIALS & SUPPLIES	2,250	738	2,774	564	4,510	3,874	8,200	8,200
Total	\$ 7,800	\$ 3,779	\$ 7,800	\$ 3,361	\$ 8,975	\$ 9,073	\$ 13,650	\$ 13,650

ENTERPRISE FUNDS FY 2023-2024 Annual Budget

REVENUES BY TYPE

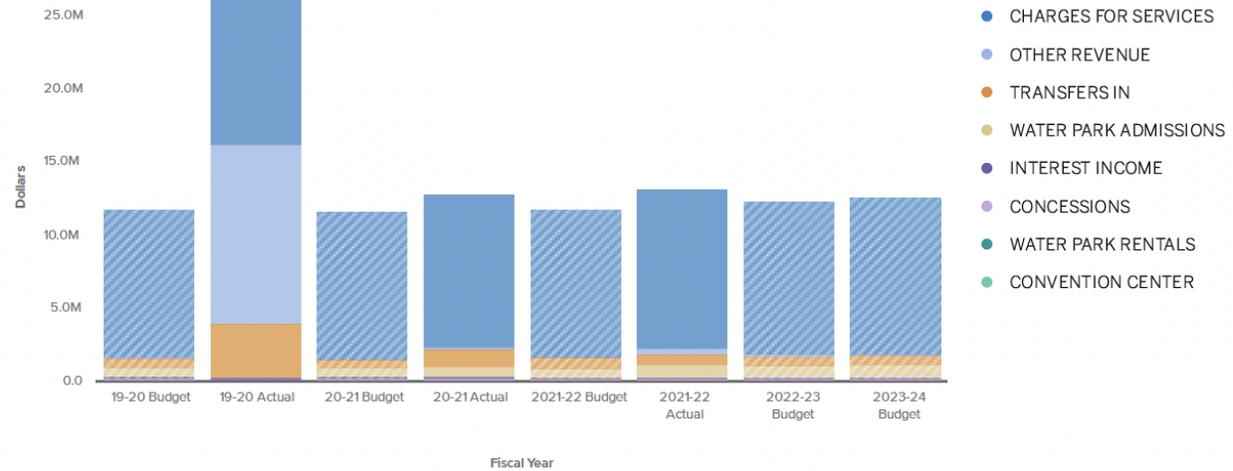
Broken down by

Revenues ENTERPRISE FUNDS Placeholder



Visualization

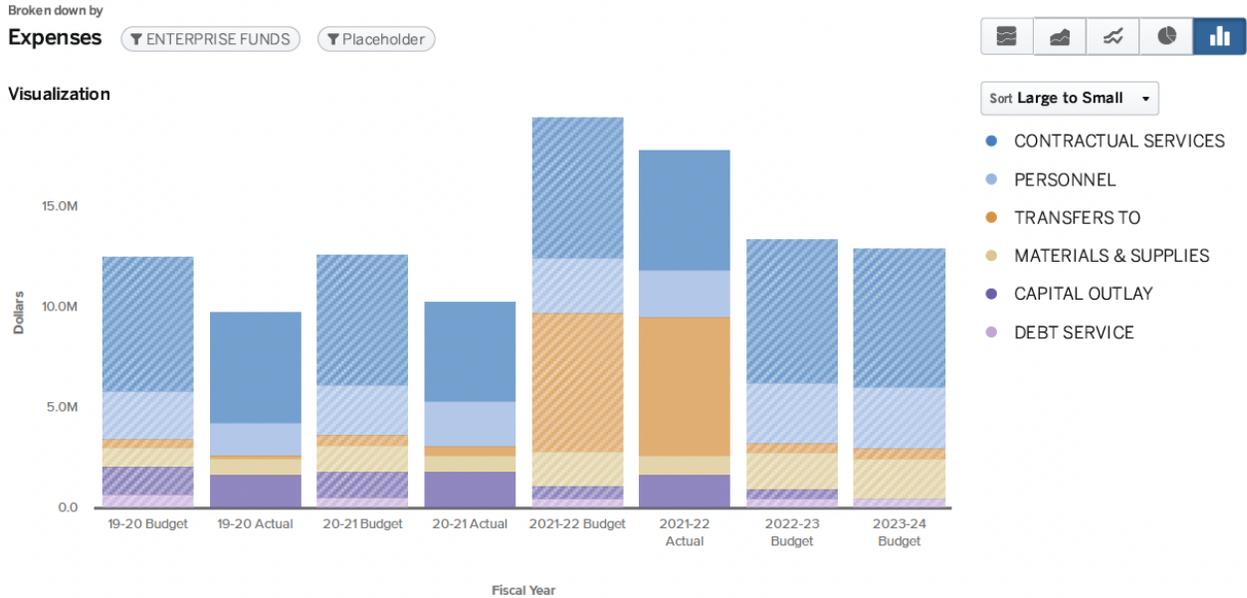
Sort **Large to Small**



Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CHARGES FOR SERVICES	\$ 10,083,460	\$ 10,309,237	\$ 10,097,499	\$ 10,353,833	\$ 10,096,135	\$ 10,836,103	\$ 10,521,571	\$ 10,731,857
▶ OTHER REVENUE	96,250	12,269,017	19,750	165,803	19,250	395,332	96,500	96,500
▶ TRANSFERS IN	652,138	3,704,248	568,871	1,195,913	782,061	771,966	690,695	667,863
▶ WATER PARK ADMISSIONS	537,000	4,707	592,000	707,691	564,000	811,841	790,500	828,750
▶ INTEREST INCOME	195,000	278,717	135,000	147,692	100,800	107,707	79,200	85,800
▶ CONCESSIONS	121,300	0	130,000	106,489	118,500	116,409	125,500	129,325
▶ WATER PARK RENTALS	36,500	0	43,000	52,765	41,000	51,181	52,500	55,000
▶ CONVENTION CENTER	23,800	9,652	23,800	30,935	23,500	36,297	26,500	26,500
Total	\$ 11,745,448	\$ 26,575,578	\$ 11,609,920	\$ 12,761,120	\$ 11,745,246	\$ 13,126,837	\$ 12,382,966	\$ 12,621,595

ENTERPRISE FUNDS **FY 2023-2024 Annual Budget**

EXPENDITURES BY TYPE



Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CONTRACTUAL SERVICES	\$ 6,637,809	\$ 5,486,717	\$ 6,452,635	\$ 5,000,784	\$ 7,008,183	\$ 5,944,014	\$ 7,205,326	\$ 6,915,140
▶ PERSONNEL	2,437,789	1,643,479	2,516,769	2,236,908	2,747,883	2,385,247	2,981,812	3,062,990
▶ TRANSFERS TO	389,749	174,211	488,334	488,334	6,912,377	6,912,377	507,511	507,113
▶ MATERIALS & SUPPLIES	1,021,903	761,068	1,373,262	836,185	1,708,435	966,440	1,861,326	2,000,014
▶ CAPITAL OUTLAY	1,366,328	1,597,074	1,299,631	1,692,396	631,874	1,605,132	434,431	0
▶ DEBT SERVICE	693,481	120,181	514,881	107,180	499,800	82,348	500,025	502,950
Total	\$ 12,547,059	\$ 9,782,728	\$ 12,645,512	\$ 10,361,788	\$ 19,508,552	\$ 17,895,558	\$ 13,490,430	\$ 12,988,206

ENTERPRISE FUNDS FY 2023-2024 Annual Budget

FUND BALANCE BY TYPE

Broken down by

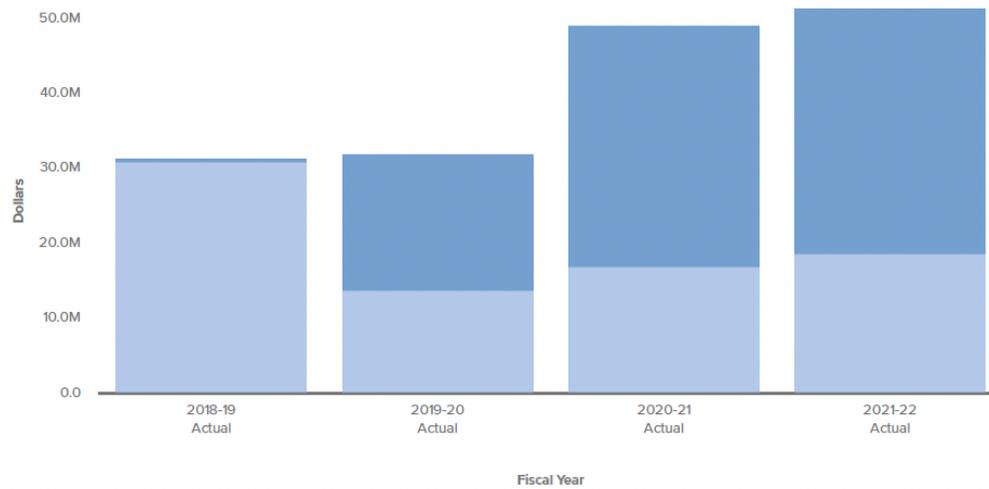
Equities

- ENTERPRISE FUNDS
- Placeholder



Calculated Change in Fund Balance / Net Assets is not shown in the visualization

Visualization



Sort **Large to Small**

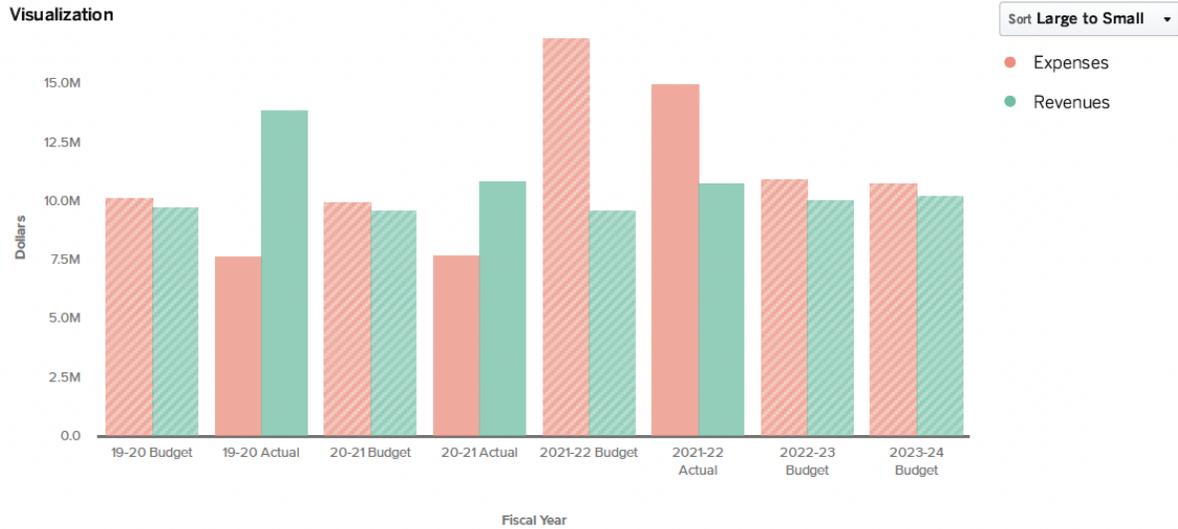
- NET INVESTMENT IN ASS...
- FUND BALANCE
- FUND BALANCE - NONSPE...

Data

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual
▶ NET INVESTMENT IN ASSETS	\$ 537,200	\$ 18,230,736	\$ 32,102,128	\$ 32,682,643
▶ FUND BALANCE	30,849,797	13,787,831	16,995,624	18,693,258
▶ FUND BALANCE - NONSPENDABLE	3,858	4,599	0	0
Total	\$ 31,390,855	\$ 32,023,165	\$ 49,097,752	\$ 51,375,900

ENTERPRISE FUNDS FY 2023-2024 Annual Budget

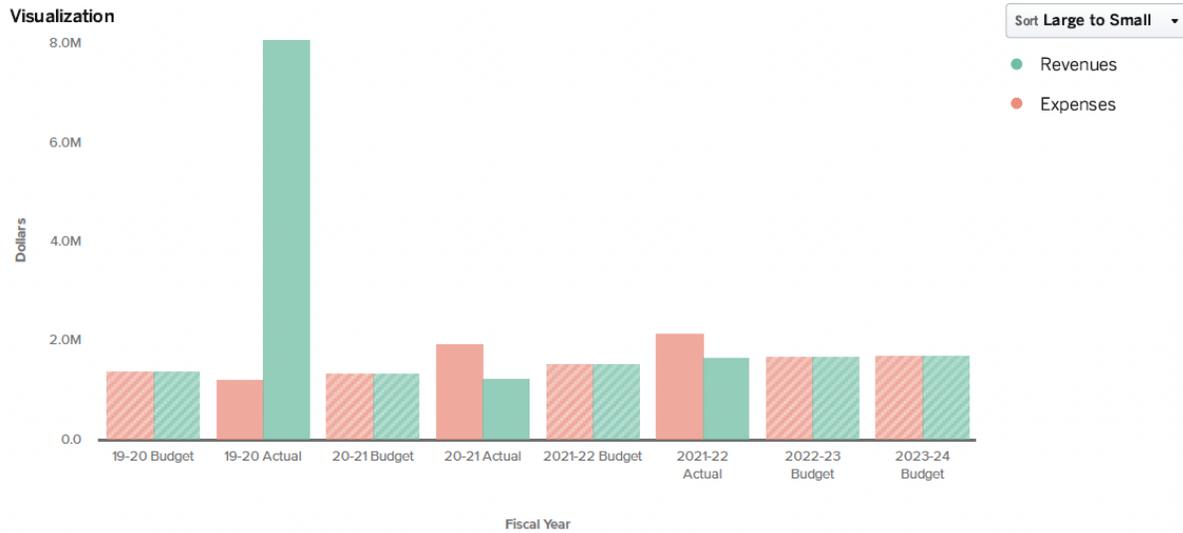
WATER & SEWER FUND SUMMARY



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$ 9,753,960	\$ 13,884,210	\$ 9,624,399	\$ 10,864,484	\$ 9,613,035	\$ 10,769,720	\$ 10,070,063	\$ 10,286,949
▶ CHARGES FOR SERVICES	9,518,460	9,723,000	9,519,399	9,764,158	9,518,035	10,241,933	9,919,063	10,129,349
▶ TRANSFERS IN	0	3,086,775	0	859,249	0	64,304	0	0
▶ OTHER REVENUE	85,500	844,260	5,000	115,786	5,000	373,420	85,000	85,000
▶ INTEREST INCOME	150,000	230,175	100,000	125,291	90,000	90,063	66,000	72,600
▼ Expenses	10,173,300	7,689,361	9,972,513	7,752,123	16,944,717	14,995,245	10,975,544	10,794,602
▶ CONTRACTUAL SERVICES	5,915,407	4,937,271	5,687,054	4,357,005	6,022,162	4,957,025	6,406,654	6,156,798
▶ TRANSFERS TO	217,042	0	402,536	402,536	6,798,595	6,798,595	453,089	452,691
▶ PERSONNEL	1,459,602	1,152,183	1,579,013	1,394,348	1,892,540	1,532,005	2,065,460	2,131,846
▶ MATERIALS & SUPPLIES	833,176	681,475	1,121,734	598,509	1,451,114	703,881	1,550,316	1,550,316
▶ CAPITAL OUTLAY	1,054,592	798,251	667,295	892,546	280,506	921,391	0	0
▶ DEBT SERVICE	693,481	120,181	514,881	107,180	499,800	82,348	500,025	502,950
Revenues Less Expenses	\$ -419,340	\$ 6,194,849	\$ -348,114	\$ 3,112,361	\$ -7,331,682	\$ -4,225,525	\$ -905,482	\$ -507,652

ENTERPRISE FUNDS **FY 2023-2024 Annual Budget**

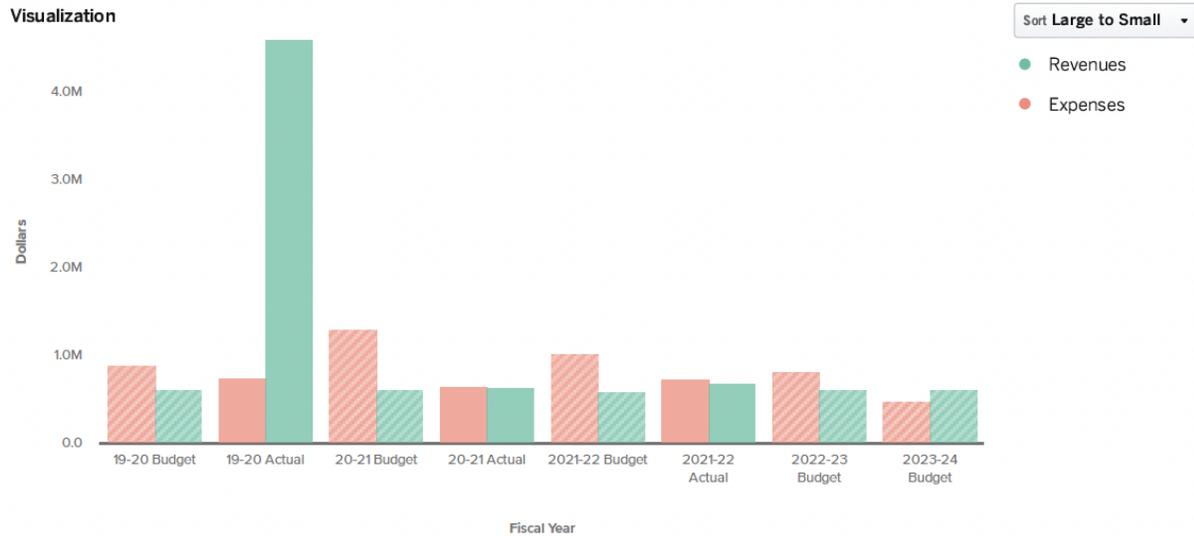
SPLASH DAYZ FUND SUMMARY



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$ 1,381,488	\$ 8,086,961	\$ 1,372,421	\$ 1,254,288	\$ 1,543,311	\$ 1,674,142	\$ 1,697,195	\$ 1,718,938
▶ OTHER REVENUE	10,750	7,455,129	14,750	32,621	14,250	20,867	11,500	11,500
▶ TRANSFERS IN	652,138	617,473	568,871	323,787	782,061	637,547	690,695	667,863
▶ WATER PARK ADMISSIONS	537,000	4,707	592,000	707,691	564,000	811,841	790,500	828,750
▶ CONCESSIONS	121,300	0	130,000	106,489	118,500	116,409	125,500	129,325
▶ WATER PARK RENTALS	36,500	0	43,000	52,765	41,000	51,181	52,500	55,000
▶ CONVENTION CENTER	23,800	9,652	23,800	30,935	23,500	36,297	26,500	26,500
▼ Expenses	1,382,240	1,239,818	1,372,422	1,959,952	1,543,311	2,156,468	1,697,195	1,718,938
▶ PERSONNEL	683,991	232,706	642,291	563,697	564,358	564,358	727,806	736,406
▶ CONTRACTUAL SERVICES	490,277	230,411	502,082	462,256	752,648	755,390	601,154	565,609
▶ CAPITAL OUTLAY	40,000	715,298	0	714,442	0	597,000	90,000	0
▶ MATERIALS & SUPPLIES	167,972	61,403	228,049	219,557	226,304	239,720	278,235	416,923
Revenues Less Expenses	\$ -752	\$ 6,847,143	\$ -1	\$ -705,664	\$ 0	\$ -482,326	\$ 0	\$ 0

ENTERPRISE FUNDS FY 2023-2024 Annual Budget

STORMWATER FUND SUMMARY



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$ 610,000	\$ 4,603,759	\$ 613,100	\$ 642,348	\$ 588,900	\$ 682,976	\$ 615,708	\$ 615,708
▶ CHARGES FOR SERVICES	565,000	586,237	578,100	589,675	578,100	594,171	602,508	602,508
▶ OTHER REVENUE	0	3,969,628	0	17,396	0	1,046	0	0
▶ INTEREST INCOME	45,000	47,894	35,000	22,400	10,800	17,644	13,200	13,200
▶ TRANSFERS IN	0	0	0	12,877	0	70,115	0	0
▼ Expenses	890,504	751,030	1,300,577	649,713	1,020,525	743,845	817,691	474,667
▶ PERSONNEL	294,196	258,590	295,465	278,864	290,984	288,884	188,546	194,737
▶ CAPITAL OUTLAY	271,736	83,525	632,336	85,408	351,368	86,742	344,431	0
▶ CONTRACTUAL SERVICES	232,125	319,035	263,499	181,524	233,373	231,599	197,517	192,733
▶ TRANSFERS TO	71,692	71,692	85,798	85,798	113,782	113,782	54,422	54,422
▶ MATERIALS & SUPPLIES	20,755	18,189	23,479	18,120	31,017	22,838	32,775	32,775
Revenues Less Expenses	\$ -280,504	\$ 3,852,729	\$ -687,477	\$ -7,365	\$ -431,625	\$ -60,870	\$ -201,983	\$ 141,041

FUND DEPARTMENT



WATER/WASTEWATER FUND

Utility Billing (86)
Meter Technician (87)
Water (88)
Wastewater (89)
Sanitation (90)
Environmental (91)
Debt Service (92)
Non-Departmental (93)



SPLASH DAYZ FUND

Splash Dayz (94)
Convention Center (95)

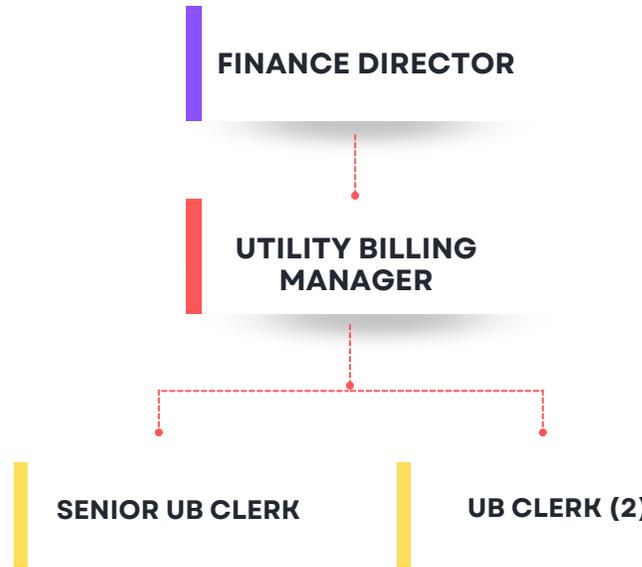


STORMWATER UTILITY FUND

Stormwater (96)

UTILITY BILLING FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The Utility Billing (UB) department reports to the Finance Director. The City has approximately 5,700 water meter accounts. On a monthly basis, approximately 600 accounts require additional collection actions, including processing cutoffs. The City is split into two billing cycles each month.

Services Provided

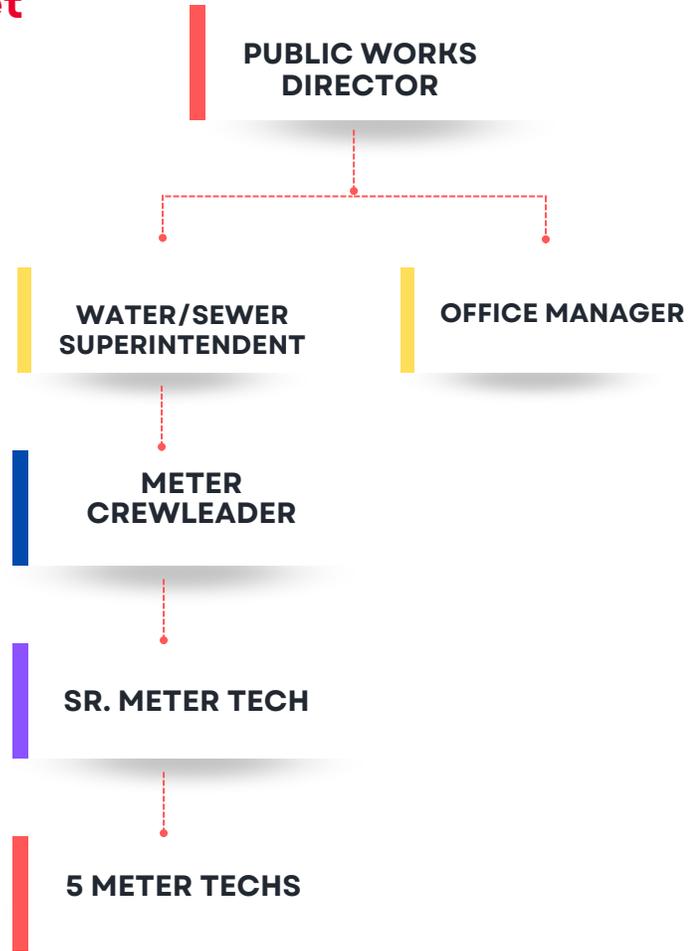
- Processing utility bills
- Working with meter technicians
- Processing utility payments
- Setting up and closing accounts
- Answering and resolving customers' questions
- Preparing work orders

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 250,680	\$ 203,016	\$ 206,996	\$ 199,585	\$ 234,556	\$ 209,704	\$ 270,090	\$ 278,884
▶ CONTRACTUAL SERVICES	151,921	141,156	202,495	186,921	222,737	208,141	218,941	222,756
▶ MATERIALS & SUPPLIES	34,584	31,441	38,490	33,821	39,000	34,510	39,000	39,000
▶ CAPITAL OUTLAY	0	0	185,572	0	0	0	0	0
Total	\$ 437,185	\$ 375,613	\$ 633,553	\$ 420,327	\$ 496,293	\$ 452,355	\$ 528,031	\$ 540,640

METER TECHNICIAN

FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The Meter Technician is a Division of the Public Works Department. Currently, this Division services approximately 6,138 meters. The American Water Works Association (AWWA) recommends that every water utility accurately meter all water taken into its system and all water distributed from its customer's points of service.

The City of White Settlement has 2 billing cycles consisting of week day readings and billings. The residential and commercial meters assigned to each billing cycle are divided into routes that Meter Tech's read, either manually or with mobile automated technology. Information captured during the meter reading provides the basis for the department's water and sewer billing collection.

Services Provided

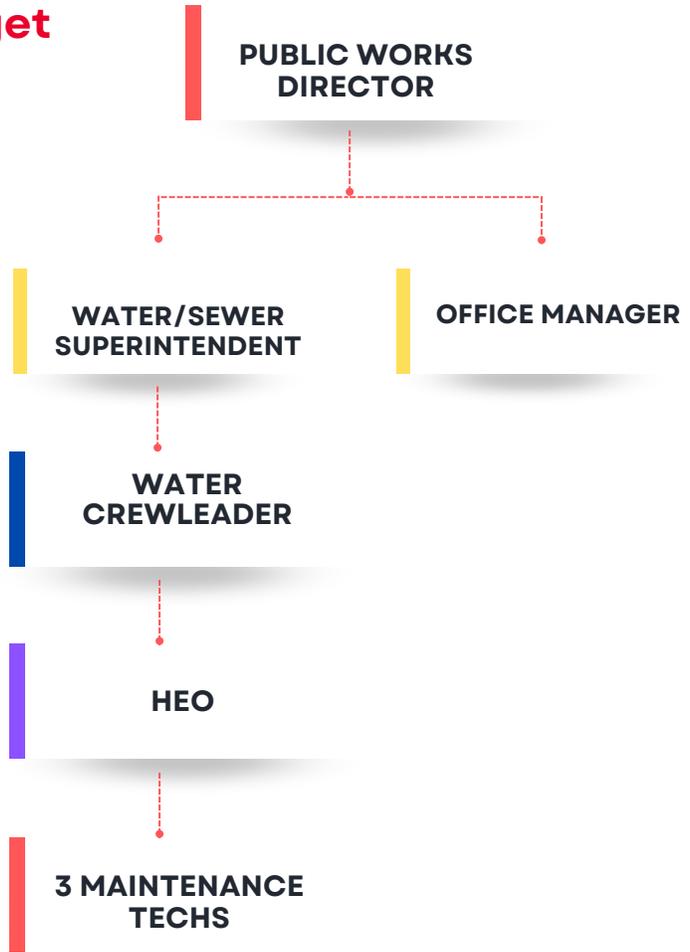
- Maintenance of water meters
- Maintenance of transmitters
- Manual reads of water meters
- Disconnecting and reconnecting services
- Leak investigations and work orders

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ MATERIALS & SUPPLIES	\$ 503,720	\$ 421,262	\$ 775,336	\$ 308,603	\$ 1,041,920	\$ 383,381	\$ 1,056,770	\$ 1,056,770
▶ PERSONNEL	232,993	165,723	313,643	254,314	403,108	269,083	450,815	465,289
▶ CONTRACTUAL SERVICES	23,762	18,941	23,573	17,749	36,335	32,416	34,097	34,303
▶ CAPITAL OUTLAY	0	0	27,606	0	0	0	0	0
Total	\$ 760,475	\$ 605,927	\$ 1,140,158	\$ 580,667	\$ 1,481,363	\$ 684,880	\$ 1,541,682	\$ 1,556,362



FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

The City of White Settlement is a wholesale customer of the City of Forth Worth which purchases water through 3 wholesale meter stations. The City currently operates 5 of the 8 ground water wells.

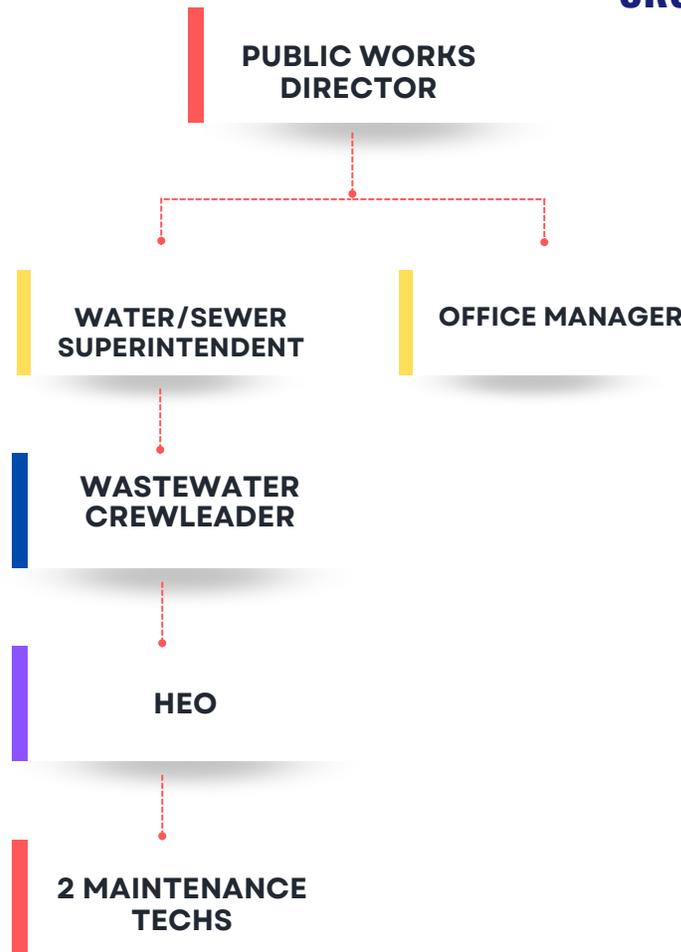
The Water Division operates, maintains, and repairs approximately 451,877 linear feet of pipe line ranging in diameter from 2 inches to 30 inches of water mains, 309 fire hydrants, mainline valves, and about 6,138 service connection lines. The division is responsible for ensuring that water is delivered to customers with sufficient pressure to meet both regulatory standards and emergency fire safety requirements.

The Water Division is responsible for producing and supplying quality water that complies with all federal and state water quality standards, while meeting system demands at all times.

Services Provided

- Maintenance of water lines
- Maintenance of water wells
- Maintenance of fire hydrants
- Maintenance of mainline water valves
- Producing and supplying quality water

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CONTRACTUAL SERVICES	\$ 2,002,927	\$ 1,579,909	\$ 2,028,103	\$ 1,589,514	\$ 1,915,269	\$ 1,722,300	\$ 2,204,200	\$ 2,109,721
▶ PERSONNEL	387,971	258,865	389,169	348,284	326,191	237,355	361,354	373,057
▶ MATERIALS & SUPPLIES	97,426	72,060	121,506	108,319	116,442	101,713	158,632	158,632
▶ CAPITAL OUTLAY	595,862	0	164,025	0	31,100	0	0	0
Total	\$ 3,084,186	\$ 1,910,833	\$ 2,702,803	\$ 2,046,117	\$ 2,389,002	\$ 2,061,367	\$ 2,724,186	\$ 2,641,409



DESCRIPTION

The Wastewater Division is responsible for collection of wastewater and its transmission to the Fort Worth's Village Creek Water Reclamation Facility (WRF). The City's Wastewater System is interconnected with the City of Fort Worth's system and sends wastewater through 3 wholesale meter stations. This service includes the operation, maintenance, and repair of all sewer lines, manholes, and lift stations connected to the Wastewater Collection System.

The Wastewater Division strives to protect the health of the citizen's of White Settlement by reducing sanitary sewer overflows and proper cleaning up of sewage spills. Employee's inspect and monitor approximately 71 miles of wastewater infrastructure, 3 lift stations, and 842 manholes on a continual basis to prevent blockages and sewer overflows.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CONTRACTUAL SERVICES	\$ 2,151,093	\$ 1,620,537	\$ 1,974,587	\$ 1,137,065	\$ 1,986,686	\$ 1,184,116	\$ 1,926,986	\$ 1,927,250
▶ PERSONNEL	249,909	208,178	247,704	175,834	254,594	160,062	282,523	291,719
▶ CAPITAL OUTLAY	458,730	0	267,385	0	0	0	0	0
▶ MATERIALS & SUPPLIES	88,569	71,421	68,676	48,403	88,268	36,430	111,958	111,958
Total	\$ 2,948,301	\$ 1,900,136	\$ 2,558,352	\$ 1,361,302	\$ 2,329,548	\$ 1,380,609	\$ 2,321,467	\$ 2,330,927



FY 2023-2024 Annual Budget

DESCRIPTION

The City of White Settlement entered into a new contract with Frontier Solutions starting May 1, 2023 after being with Waste Connections of Texas, formerly IESI since May 1, 2007. Approximately 5,080 residential customers are served with twice a week curbside garbage collection. Residential customers pay for solid waste collection services through a monthly fee added to their utility bill that covers weekly garbage, yard waste, and monthly bulk collection. The monthly residential fee is currently structured as a flat rate fee of \$XX. The City of White Settlement objective is to strengthen our solid waste program we have in place with our vendor. Code Compliance Department will strongly monitor all areas and resident complaints thoroughly to ensure proper actions are taken place to contribute to the cleanliness of the City.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
► CONTRACTUAL SERVICES	\$ 766,000	\$ 756,998	\$ 766,000	\$ 756,424	\$ 835,502	\$ 835,502	\$ 940,258	\$ 818,920
Total	\$ 766,000	\$ 756,998	\$ 766,000	\$ 756,424	\$ 835,502	\$ 835,502	\$ 940,258	\$ 818,920

ORGANIZATIONAL CHART



DESCRIPTION

The Environmental division is responsible for producing and supplying quality water that complies with all federal and state water quality standards, while meeting system demands at all times. TCEQ requires flushing dead end water mains monthly to preserve the quality of the water delivered to the customer. Currently there are approximately 26 dead ends that require flushing.

The Division must also complete and submit required Texas Commission on Environmental Quality (TCEQ) self-monitoring reports monthly. Water samples are sent to a TCEQ certified lab for testing on a weekly basis. Approximately 300,000 gallons of water is treated daily. All repairs of the disinfection system, electrical and chemical feed systems are completed and managed by staff.

Services Provided

- Daily operations check and reporting
- Daily in house samples on TCEQ qualified equipment
- Checking and adjusting chemical feed rates
- Maintenance and repair of all chemical pumping equipment and appurtenances
- Maintenance and repair of disinfection equipment, instrumentation calibration, chemical order, and delivery
- TCEQ & EPA reporting

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 159,468	\$ 159,468	\$ 154,178	\$ 159,117
▶ CONTRACTUAL SERVICES	0	0	0	0	61,182	61,365	86,087	78,638
▶ MATERIALS & SUPPLIES	0	0	0	0	3,812	3,812	4,432	4,432
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 224,462	\$ 224,645	\$ 244,698	\$ 242,187



DEBT SERVICE

FY 2023-2024 Annual Budget

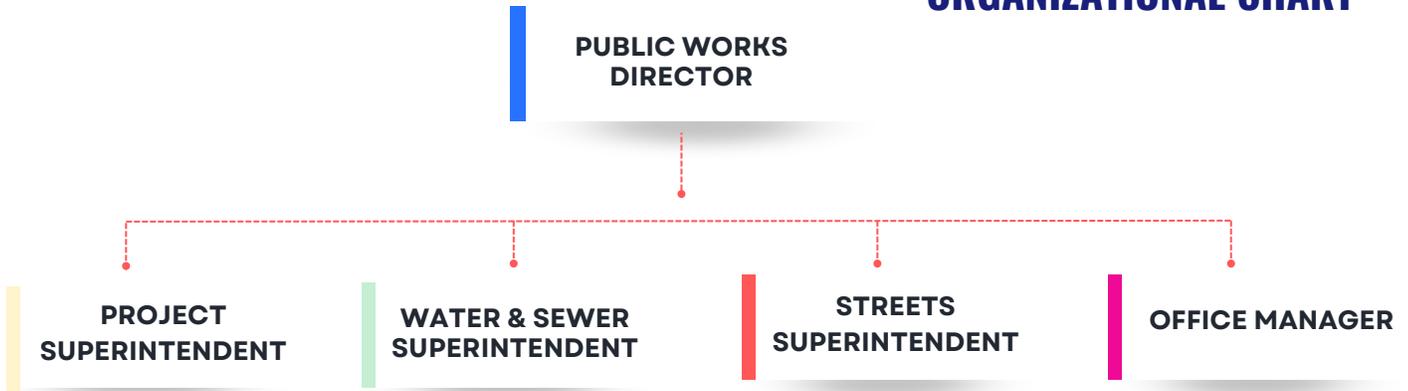
DESCRIPTION

This department is responsible for the bonds payments issued through the Water & Sewer Fund. Once the remaining bond is paid off all debt will be issued through the Water & Sewer Capital Bond Fund.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ DEBT SERVICE	\$ 693,481	\$ 120,181	\$ 514,881	\$ 107,180	\$ 499,800	\$ 82,348	\$ 500,025	\$ 502,950
▶ CONTRACTUAL SERVICES	5,094	5,094	5,000	4,011	5,000	3,994	5,000	5,000
Total	\$ 698,575	\$ 125,275	\$ 519,881	\$ 111,192	\$ 504,800	\$ 86,342	\$ 505,025	\$ 507,950

NON-DEPARTMENTAL FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

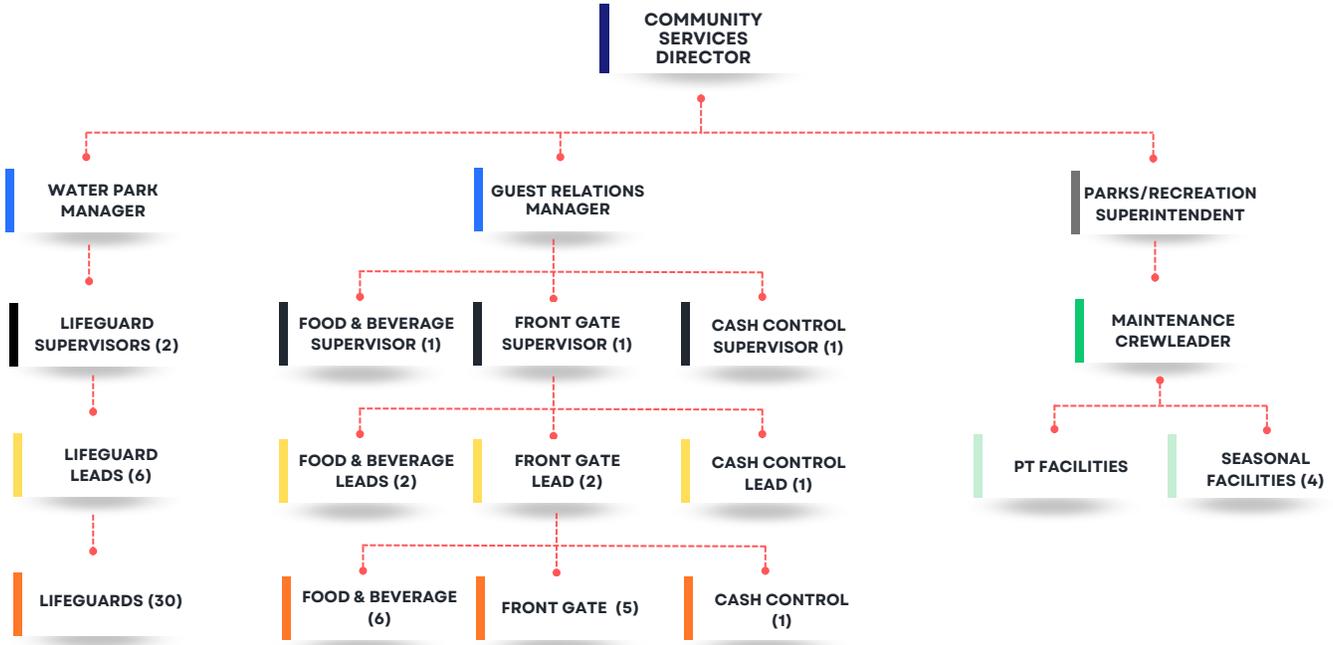
The Public Works Department provides basic municipal services that promote a healthy and safe environment for the residents of White Settlement and the general public. The Public Works Department is dedicated to ensuring that the infrastructure of the city so constructed and maintained to the highest standard in order to protect the health, welfare and safety of the citizens. Our goal is to provide responsive and courteous service. The Public Works Department provides vital public services through planning, engineering, constructing, inspecting, operating, and maintaining the City's public infrastructure. This is accomplished by maintaining the streets, curbs, gutters, street and traffic sign replacement, pavement markings, drainage, water meters, and meter readings, waterline and wastewater systems by repairing streets, water line repair, and cleaning sewer lines.

The purpose of Public Works Administration is to coordinate all the Divisions under the Public Works Department to accomplish City goals and communicate department activities to the City Manager. The goal of this Division is to maintain a positive and motivated force to accomplish overall city goals and to ensure quality Public Works infrastructures and a safe environment by utilizing a team of professional's and a unified workforce. This Division is responsible for the general supervision and direction of all Public Works operations and facilities. The Public Works Department consists of five divisions which oversee: Water Distribution, Wastewater, Streets, Meter Services, and Public Works Administration. This Division prepares the annual budget for all the divisions under the Public Works Department.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ TRANSFERS TO	\$ 217,042	\$ 0	\$ 402,536	\$ 402,536	\$ 6,798,595	\$ 6,798,595	\$ 453,089	\$ 452,691
▶ CONTRACTUAL SERVICES	814,610	814,636	687,296	665,320	959,450	909,191	991,085	960,211
▶ PERSONNEL	338,049	316,400	421,501	416,331	514,623	496,332	546,500	563,780
▶ CAPITAL OUTLAY	0	798,251	22,707	892,546	249,406	921,391	0	0
▶ MATERIALS & SUPPLIES	108,877	85,292	117,726	99,362	161,673	144,036	179,524	179,524
Total	\$ 1,478,578	\$ 2,014,579	\$ 1,651,766	\$ 2,476,095	\$ 8,683,747	\$ 9,269,545	\$ 2,170,198	\$ 2,156,206

FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

Splash Dayz is a city-owned water park located in White Settlement, TX. We are open to the public from Memorial day to Labor Day, it is the perfect place for the whole family to spend a fun-packed day together escaping the summer heat, getting wet with our variety of water play options and having a splashtastic day! Splash Dayz caters to families with children under 12 years of age. The water park has 4 slides, lazy river, wave pool, kiddie pool and a splash pad.

Services Provided

- Outdoor Aquatics & Rides
- Food & Beverages
- Rental Opportunities
- Groups & Parties
- Corporate Events

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 614,511	\$ 166,454	\$ 554,128	\$ 478,743	\$ 533,929	\$ 533,929	\$ 692,731	\$ 700,190
▶ CONTRACTUAL SERVICES	419,593	184,912	451,936	408,342	660,820	671,561	479,590	479,044
▶ CAPITAL OUTLAY	40,000	715,298	0	714,442	0	597,000	0	0
▶ MATERIALS & SUPPLIES	155,096	53,617	217,599	209,395	223,443	236,858	260,135	398,823
Total	\$ 1,229,200	\$ 1,120,282	\$ 1,223,663	\$ 1,810,922	\$ 1,418,192	\$ 2,039,349	\$ 1,432,455	\$ 1,578,057

 **CONVENTION CENTER**
FY 2023-2024 Annual Budget



DESCRIPTION

The Pecan Grove Convention Center has 8,767 square feet of rentable space, our spaces are varied and flexible, ideal for momentous events in life that call for a celebration! Whether you’re planning a family party, baby shower, church event, convention, and conference, trade show, quinceanera, wedding/reception, training or board meeting, look no farther than our Convention Center for your event needs. We can assist with finding vendors for your event and help with the planning.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CONTRACTUAL SERVICES	\$ 70,684	\$ 45,499	\$ 50,146	\$ 53,914	\$ 91,829	\$ 83,829	\$ 121,565	\$ 86,565
▶ PERSONNEL	69,480	66,252	88,163	84,954	30,429	30,429	35,075	36,217
▶ CAPITAL OUTLAY	0	0	0	0	0	0	90,000	0
▶ MATERIALS & SUPPLIES	12,876	7,786	10,450	10,161	2,861	2,861	18,100	18,100
Total	\$ 153,040	\$ 119,536	\$ 148,759	\$ 149,029	\$ 125,119	\$ 117,119	\$ 264,739	\$ 140,881

STORMWATER

FY 2023-2024 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

In 2005-2006 the City created the Storm Water Utility Fund. It is the intent of the City to fund a Storm Water Utility System that fairly and equitably allocates the cost of storm water control to properties in proportion to storm water run-off potential for each class of property. Fees were established in order to recapture the estimated costs of handling the storm water run-off from properties inside the City limits. The fees were not assessed until March 2006. Funds may be used to acquire land, structures and associated engineering or architect fees, machinery, equipment, maintenance of the system or debt service for issued bonds.

The storm water department provides corrective and preventative maintenance to the City’s drainage infrastructure and flood control system. Storm Water is responsible for vegetation control and removal in channels, maintenance and development of the City’s drainage system which includes approximately 76 acres in greenbelt drainage areas within the park system, neighborhoods, drainage channels, vacant City properties/lots, street right-of-ways and curb and gutter throughout the City.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 294,196	\$ 258,590	\$ 295,465	\$ 278,864	\$ 290,984	\$ 288,884	\$ 188,546	\$ 194,737
▶ CAPITAL OUTLAY	271,736	83,525	632,336	85,408	351,368	86,742	344,431	0
▶ CONTRACTUAL SERVICES	230,694	317,604	261,869	179,894	231,294	229,520	197,517	192,733
▶ TRANSFERS TO	71,692	71,692	85,798	85,798	113,782	113,782	54,422	54,422
▶ MATERIALS & SUPPLIES	20,755	18,189	23,479	18,120	31,017	22,838	32,775	32,775
Total	\$ 889,073	\$ 749,599	\$ 1,298,947	\$ 648,083	\$ 1,018,446	\$ 741,766	\$ 817,691	\$ 474,667

DEBT SERVICE FUND

FY 2023-2024 Annual Budget

REVENUES BY TYPE

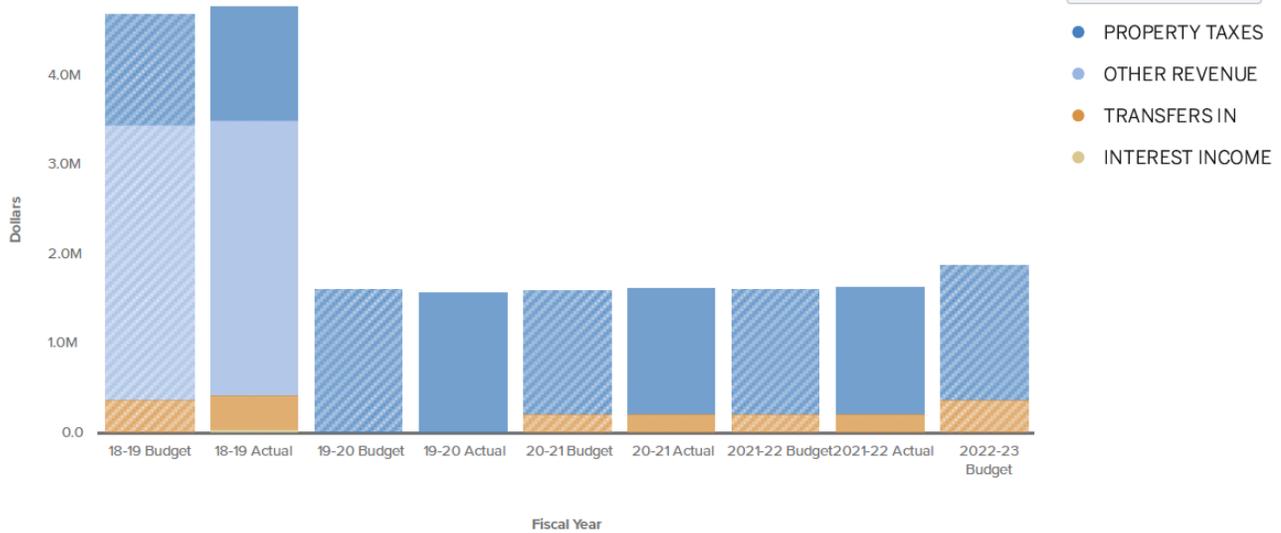
Broken down by

Revenues DEBT SERVICE FUND Placeholder



Visualization

Sort **Large to Small**



Expand All	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
▶ PROPERTY TAXES	\$ 1,238,664	\$ 1,266,364	\$ 1,610,058	\$ 1,570,958	\$ 1,379,086	\$ 1,417,445	\$ 1,394,544	\$ 1,419,504	\$ 1,521,513
▶ OTHER REVENUE	3,082,343	3,082,343	0	0	0	0	0	0	0
▶ TRANSFERS IN	370,042	370,042	0	0	217,042	217,042	219,190	219,190	367,515
▶ INTEREST INCOME	4,100	53,681	9,000	7,316	7,000	4,521	3,840	3,153	3,600
Total	\$ 4,695,149	\$ 4,772,429	\$ 1,619,058	\$ 1,578,274	\$ 1,603,128	\$ 1,639,008	\$ 1,617,574	\$ 1,641,846	\$ 1,892,628

DEBT SERVICE FUND FY 2023-2024 Annual Budget

EXPENDITURES BY TYPE

Broken down by

Expenses

▼ DEBT SERVICE FUND

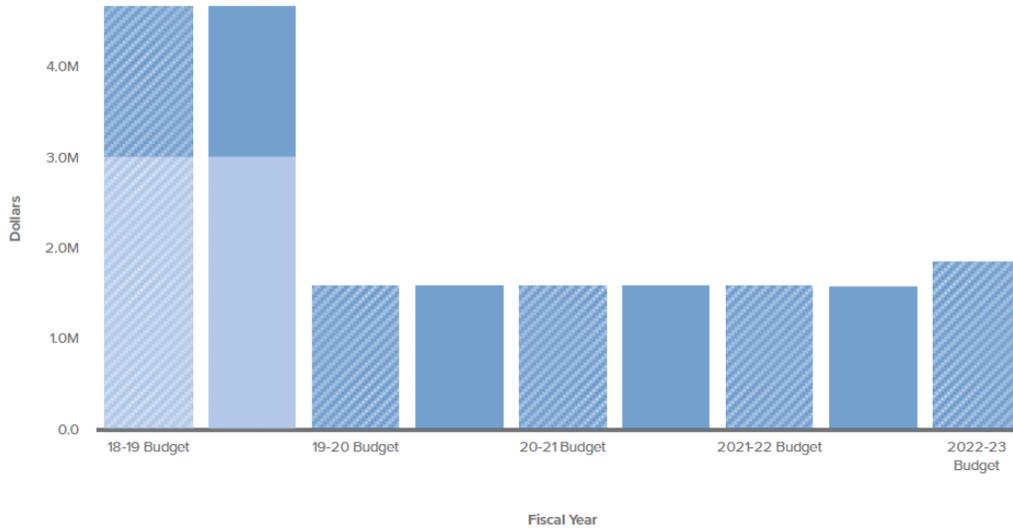
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Visualization

Sort **Large to Small**

- DEBT SERVICE
- TRANSFERS TO
- CONTRACTUAL SERVICES



Expand All	18-19 Budget	18-19 Actual	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget
▶ DEBT SERVICE	\$ 1,643,870	\$ 1,643,870	\$ 1,593,386	\$ 1,593,285	\$ 1,593,644	\$ 1,593,644	\$ 1,587,190	\$ 1,587,188	\$ 1,857,268
▶ TRANSFERS TO	3,025,000	3,025,000	0	0	0	0	0	0	0
▶ CONTRACTUAL SERVICES	11,119	9,410	9,680	9,441	9,484	8,194	10,000	8,286	10,000
Total	\$ 4,679,989	\$ 4,678,281	\$ 1,603,066	\$ 1,602,726	\$ 1,603,128	\$ 1,601,838	\$ 1,597,190	\$ 1,595,474	\$ 1,867,268

DEBT SERVICE FUND FY 2023-2024 Annual Budget

FUND BALANCE BY TYPE

Broken down by

Equities

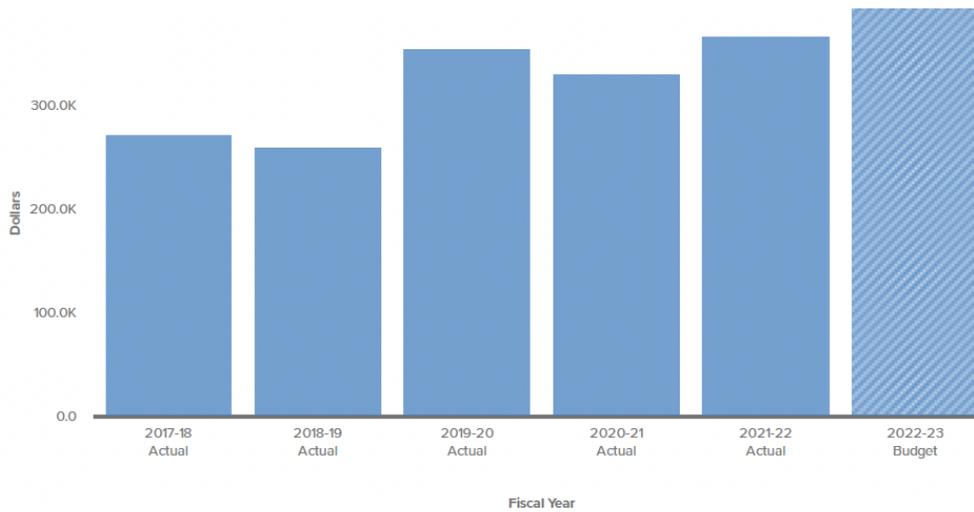
- ▾ DEBT SERVICE FUND
- ▾ Placeholder



Visualization

Sort **Large to Small** ▾

● FUND BALANCE



Expand All	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
► FUND BALANCE	\$ 273,144	\$ 261,426	\$ 355,574	\$ 331,122	\$ 368,293	\$ 393,653
Total	\$ 273,144	\$ 261,426	\$ 355,574	\$ 331,122	\$ 368,293	\$ 393,653

DEBT SERVICES SCHEDULE

FY 2023-2024 Annual Budget

The Debt Service Fund provides for principal and interest payments for the City's general obligation bonds, certificates of obligation, tax notes, capital leases and fiscal agents fees as they become due and payable.

Property tax rates and levies are required to be computed and collected in order to provide sufficient funds to pay debt principal and interest as it comes due. Although general obligation bonds and certificates of obligation are the predominant form of debt issuance, tax notes and lease purchase agreements (which allow for purchases of capital equipment) are also included in this section.

As an operational policy, the annual general obligation debt service should not exceed 50% of the total tax rate. Once the debt service portion of the tax rate exceeds a 50% pro-rata share, a city's ability to adjust the maintenance and operations portion of the tax levy is hindered. A large debt burden creates inflexibility in the tax rate and places further stress upon other sources of revenue. Therefore, a balance between the maintenance and operations portion and the debt portion of the tax rate should be maintained in order to adapt to changes in the tax base and operational needs.

For the 2023-2024 fiscal year, the debt service portion of the tax rate is \$0.122312 per \$100 of assessed value. This represents 17.1% of the total adopted rate of \$0.712115 per \$100 of assessed value. Debt principal payments from ad valorem tax revenue are paid annually while interest payments on tax-supported debt are paid semi-annually. The City has not issued notes to finance operating deficits.

DEBT MANAGEMENT

Debt Issuance – The City issues debt for the purpose of purchasing land or right-of-way and/or improvements to land, for construction projects to provide for the general good, or for capital equipment. The City will uphold all related bond covenant agreements associated with bond issues. Bond issues are conducted after consultation with an outside financial advisor. The City maintains good communications with bond rating agencies, financial advisors, independent auditors, investors, and citizens regarding its financial condition.

Debt Limit – The State of Texas limits the total ad valorem tax rate to \$2.50 per \$100 valuation. The City Charter limits the ad valorem tax rate to \$1.50 per \$100 valuation of taxable property within the City, which includes the Interest & Sinking rate. The City of White Settlement adopted rate of \$0.746200 falls well below this limit.

Bond Ratings - Standard & Poor's – AA-

These ratings directly affect the cost of debt. Hilltop Securities is the City's financial advisor. The financial advisor coordinates the debt issuance for the City and determines the City's capacity to authorize, issue, and service debt. The financial advisor negotiates the sale of debt instruments. When a bid for debt instruments is accepted by the City, the financial advisor directs the closing of the sale.

Debt Level Effect on Current Operations -

The City has debt capacity within the Water & Sewer Funds which could allow for additional funding of capital projects if needed. However, Debt Service Fund currently does not have debt capacity which does limit ability to issue debt for streets and other general fund capital needs. Debt Service Schedules FY 2022-2023 Annual Budget 237 The City maximizes current I&S tax rate to ensure do not lose any debt capacity opportunities in the future and continues to be mindful of Water & Sewer debt to maintain rates for the residents.

DEBT SERVICES SCHEDULE FY 2023-2024 Annual Budget

DEBT SERVICE FUND OUTSTANDING DEBT

Total Debt Service Fund			
Date	Principal	Interest	Total
09/30/2023	980,000.00	612,926.51	1,592,926.51
09/30/2024	1,010,000.00	580,788.01	1,590,788.01
09/30/2025	1,045,000.00	547,572.76	1,592,572.76
09/30/2026	1,080,000.00	511,130.76	1,591,130.76
09/30/2027	1,120,000.00	470,630.76	1,590,630.76
09/30/2028	1,160,000.00	428,879.01	1,588,879.01
09/30/2029	1,205,000.00	386,318.76	1,591,318.76
09/30/2030	1,060,000.00	339,456.26	1,399,456.26
09/30/2031	1,115,000.00	287,968.76	1,402,968.76
09/30/2032	1,165,000.00	233,878.13	1,398,878.13
09/30/2033	1,220,000.00	177,137.50	1,397,137.50
09/30/2034	1,285,000.00	117,362.50	1,402,362.50
09/30/2035	1,340,000.00	54,550.00	1,394,550.00
09/30/2036	200,000.00	18,850.00	218,850.00
09/30/2037	205,000.00	11,509.38	216,509.38
09/30/2038	215,000.00	3,896.88	218,896.88
Total	15,405,000.00	4,782,855.98	20,187,855.98

WATER & SEWER FUND OUTSTANDING DEBT

Total Water and Sewer Fund			
Date	Principal	Interest	Total
09/30/2023	515,000.00	220,598.00	735,598.00
09/30/2024	530,000.00	206,651.00	736,651.00
09/30/2025	540,000.00	192,303.50	732,303.50
09/30/2026	565,000.00	175,271.50	740,271.50
09/30/2027	580,000.00	155,353.50	735,353.50
09/30/2028	600,000.00	134,649.50	734,649.50
09/30/2029	625,000.00	113,112.50	738,112.50
09/30/2030	435,000.00	97,972.00	532,972.00
09/30/2031	440,000.00	90,593.25	530,593.25
09/30/2032	445,000.00	83,982.75	528,982.75
09/30/2033	450,000.00	77,118.25	527,118.25
09/30/2034	460,000.00	70,086.75	530,086.75
09/30/2035	465,000.00	62,902.25	527,902.25
09/30/2036	475,000.00	54,574.75	529,574.75
09/30/2037	480,000.00	45,098.25	525,098.25
09/30/2038	490,000.00	35,459.50	525,459.50
09/30/2039	500,000.00	25,629.50	525,629.50
09/30/2040	515,000.00	15,554.00	530,554.00
09/30/2041	525,000.00	5,220.00	530,220.00
Total	9,635,000.00	1,862,130.75	11,497,130.75

EDC FUND OUTSTANDING DEBT & SCHEDULE



2013 Sales Tax Revenue Bonds				
Date	Principal	Interest	Total	Rate
09/30/2023	580,000.00	451,047.00	1,031,047.00	2.930%
09/30/2024	610,000.00	421,178.00	1,031,178.00	2.930%
09/30/2025	640,000.00	389,803.00	1,029,803.00	2.930%
09/30/2026	670,000.00	356,922.00	1,026,922.00	2.930%
09/30/2027	705,000.00	322,409.50	1,027,409.50	2.930%
09/30/2028	740,000.00	286,140.00	1,026,140.00	2.930%
09/30/2029	780,000.00	247,988.00	1,027,988.00	2.930%
09/30/2030	820,000.00	207,828.00	1,027,828.00	2.930%
09/30/2031	865,000.00	165,534.50	1,030,534.50	2.930%
09/30/2032	905,000.00	121,107.50	1,026,107.50	2.930%
09/30/2033	955,000.00	74,421.50	1,029,421.50	2.930%
09/30/2034	1,005,000.00	25,225.50	1,030,225.50	2.930%
09/30/2035	—	—	—	—
09/30/2036	—	—	—	—
09/30/2037	—	—	—	—
09/30/2038	—	—	—	—
09/30/2039	—	—	—	—
09/30/2040	—	—	—	—
09/30/2041	—	—	—	—
Total	9,275,000.00	3,069,604.50	12,344,604.50	
Tax Status	Tax-Exempt			
Use	Splash Dayz Water Park			
Final Mat	12/01/2033			
Bank Loan	PNC			
Original	\$12,600,000			

SPECIAL REVENUE FUNDS FY 2023-2024 Annual Budget

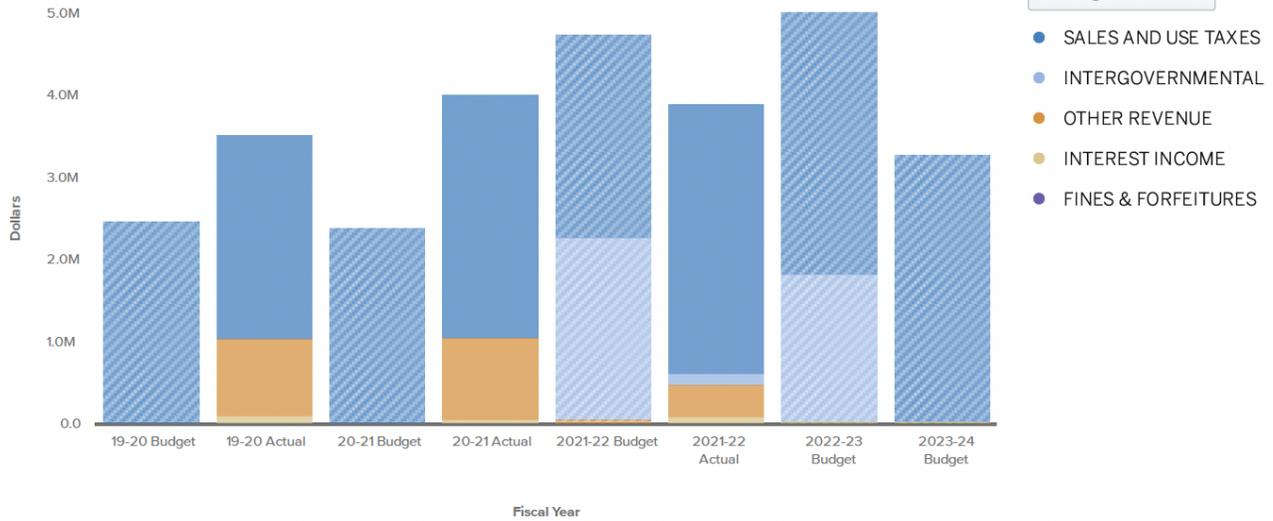
REVENUES BY TYPE

Revenues ▼ SPECIAL REVENUE FUNDS ▼ Placeholder



Visualization

Sort **Large to Small** ▼



Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ SALES AND USE TAXES	\$ 2,460,000	\$ 2,472,352	\$ 2,375,000	\$ 2,949,110	\$ 2,475,000	\$ 3,279,611	\$ 3,176,000	\$ 3,261,230
▶ INTERGOVERNMENTAL	0	0	0	0	2,211,613	143,157	1,795,510	0
▶ OTHER REVENUE	0	947,630	0	1,004,516	57,000	399,524	0	0
▶ INTEREST INCOME	25,000	87,121	28,000	42,826	14,540	69,401	22,500	22,500
▶ FINES & FORFEITURES	0	20,759	0	21,646	0	19,153	18,696	18,696
Total	\$ 2,485,000	\$ 3,527,863	\$ 2,403,000	\$ 4,018,099	\$ 4,758,153	\$ 3,910,847	\$ 5,012,706	\$ 3,302,426

SPECIAL REVENUE FUNDS FY 2023-2024 Annual Budget

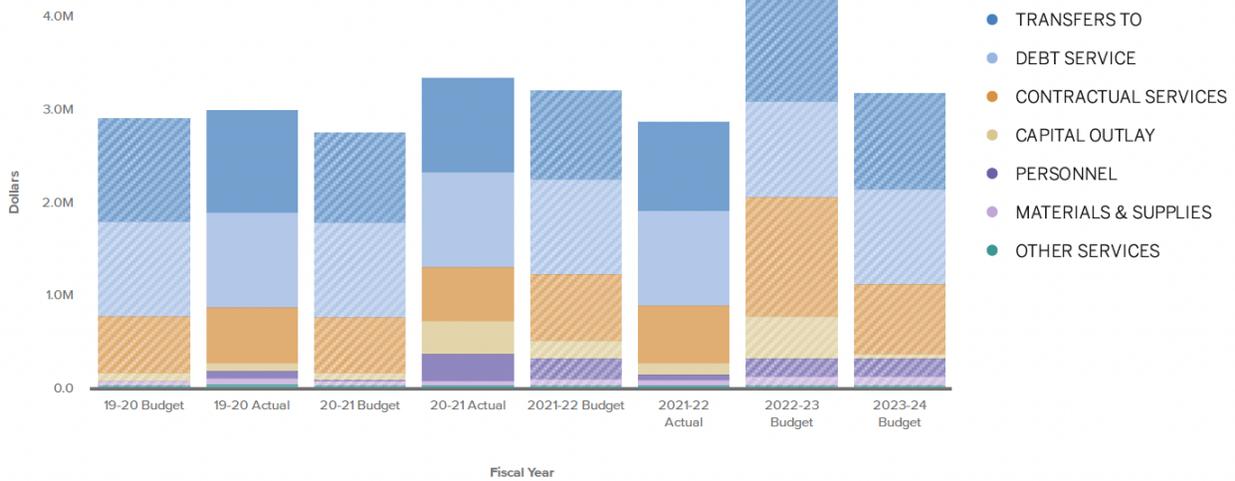
EXPENDITURES BY TYPE

Expenses



Visualization

Sort **Large to Small**



Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ TRANSFERS TO	\$ 1,109,341	\$ 1,107,841	\$ 965,371	\$ 1,005,535	\$ 951,275	\$ 951,275	\$ 1,132,288	\$ 1,027,470
▶ DEBT SERVICE	1,026,995	1,026,718	1,031,392	1,030,880	1,029,410	1,029,410	1,031,048	1,031,178
▶ CONTRACTUAL SERVICES	611,939	596,790	589,911	588,459	711,724	614,638	1,282,801	762,808
▶ CAPITAL OUTLAY	86,030	90,206	80,000	355,209	199,590	125,697	456,133	41,000
▶ PERSONNEL	479	67,386	14,150	288,065	217,097	60,510	197,235	197,633
▶ MATERIALS & SUPPLIES	41,411	77,121	51,848	45,648	70,776	59,988	92,141	92,141
▶ OTHER SERVICES	51,200	53,433	41,200	42,307	44,200	43,930	43,552	43,552
Total	\$ 2,927,395	\$ 3,019,496	\$ 2,773,872	\$ 3,356,101	\$ 3,224,071	\$ 2,885,447	\$ 4,235,197	\$ 3,195,782

SPECIAL REVENUE FUNDS

FY 2023-2024 Annual Budget

FUND BALANCE BY TYPE

Equities

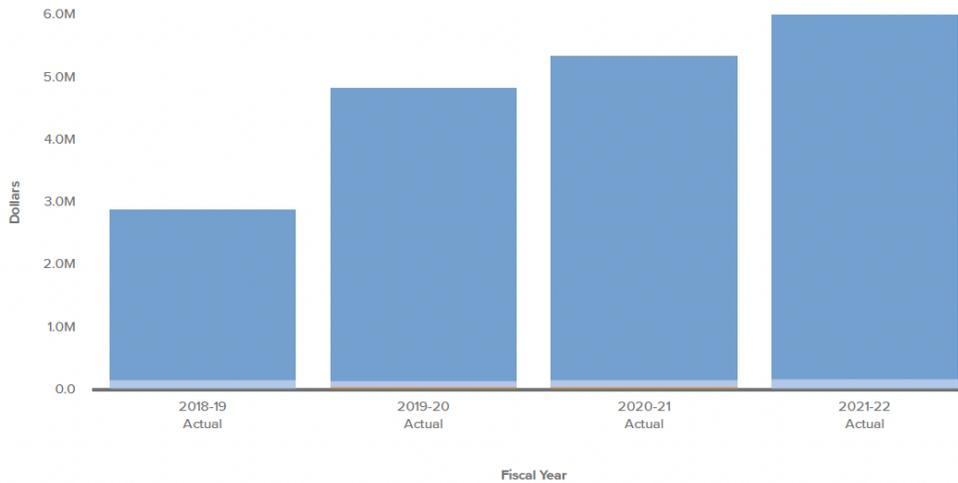
▼ SPECIAL REVENUE FUNDS

▼ Placeholder



Calculated Change in Fund Balance / Net Assets is not shown in the visualization

Visualization



Sort Large to Small

- FUND BALANCE
- RESTRICTED FUND BALAN...
- PRIOR PERIOD ADJUSTME...

Data

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual
▶ FUND BALANCE	\$ 2,727,637	\$ 4,699,143	\$ 5,186,787	\$ 5,814,523
▶ RESTRICTED FUND BALANCE	132,859	99,800	115,150	192,913
▶ PRIOR PERIOD ADJUSTMENT	42,967	50,422	55,795	0
Total	\$ 2,903,463	\$ 4,849,365	\$ 5,357,732	\$ 6,007,435

SPECIAL REVENUE FUNDS FY 2023-2024 Annual Budget

EDC FUND SUMMARY

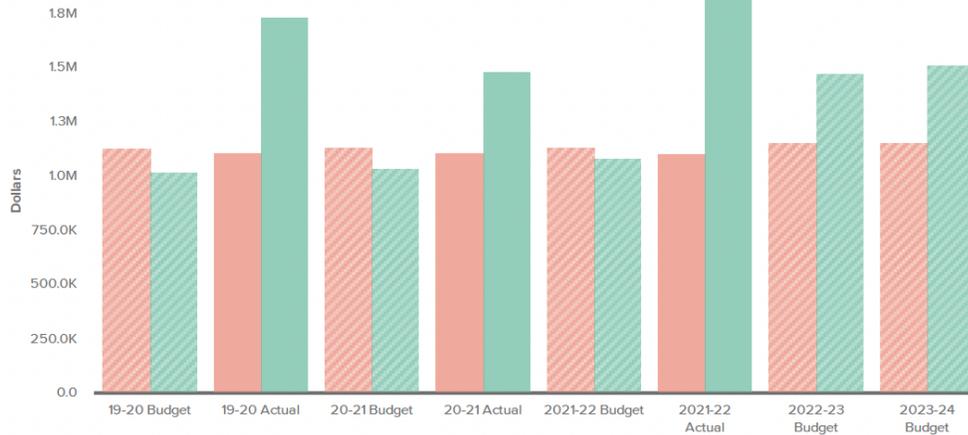
Types

- EDC FUND
 Placeholder



Visualization

Sort **Large to Small**

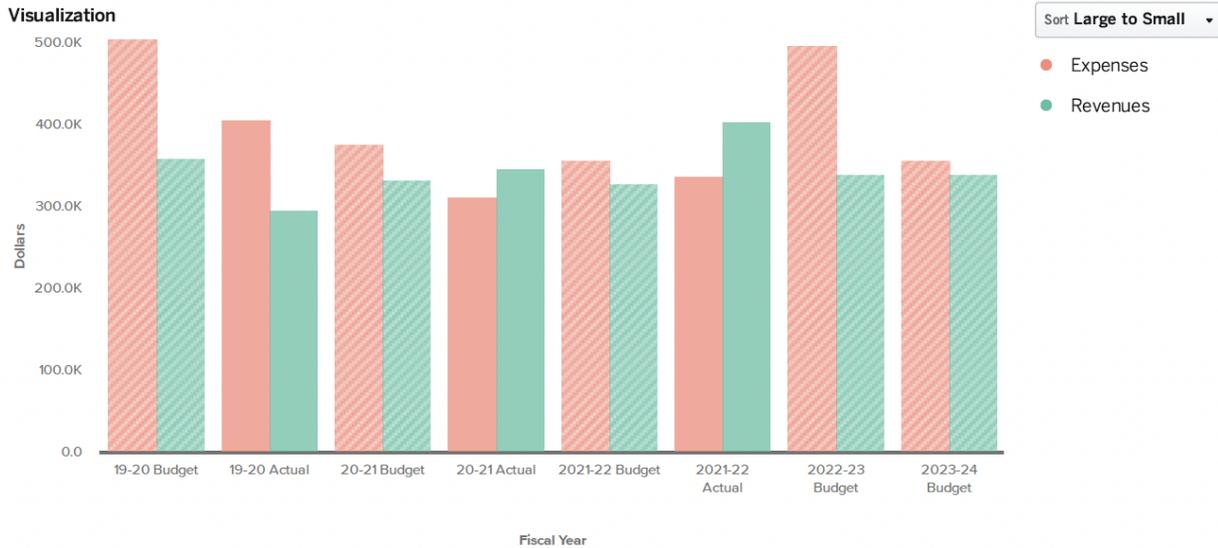


Fiscal Year

Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenues	\$ 1,020,000	\$ 1,732,484	\$ 1,040,000	\$ 1,486,511	\$ 1,082,200	\$ 1,863,998	\$ 1,472,400	\$ 1,516,140
▶ SALES AND USE TAXES	1,010,000	1,104,246	1,025,000	1,310,404	1,075,000	1,447,131	1,458,000	1,501,740
▶ OTHER REVENUE	0	575,000	0	150,000	0	380,039	0	0
▶ INTEREST INCOME	10,000	53,238	15,000	26,107	7,200	36,827	14,400	14,400
Expenses	1,128,995	1,111,492	1,132,642	1,108,439	1,133,160	1,103,753	1,153,948	1,156,265
▶ DEBT SERVICE	1,026,995	1,026,718	1,031,392	1,030,880	1,029,410	1,029,410	1,031,048	1,031,178
▶ CONTRACTUAL SERVICES	101,910	84,684	101,250	77,560	103,750	74,343	122,900	125,087
▶ MATERIALS & SUPPLIES	90	90	0	0	0	0	0	0
Revenues Less Expenses	\$ -108,995	\$ 620,991	\$ -92,642	\$ 378,072	\$ -50,960	\$ 760,245	\$ 318,452	\$ 359,875

SPECIAL REVENUE FUNDS **FY 2023-2024 Annual Budget**

HOTEL/MOTEL OCCUPANCY TAX FUND SUMMARY



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$ 360,000	\$ 296,007	\$ 333,000	\$ 346,218	\$ 328,840	\$ 403,945	\$ 339,800	\$ 339,800
▶ SALES AND USE TAXES	350,000	278,943	325,000	339,260	325,000	396,919	335,000	335,000
▶ INTEREST INCOME	10,000	17,064	8,000	6,959	3,840	7,026	4,800	4,800
▼ Expenses	504,100	406,471	376,430	312,840	357,713	338,064	497,553	357,973
▶ TRANSFERS TO	343,970	342,470	200,000	200,000	200,000	200,000	325,000	200,000
▶ CAPITAL OUTLAY	86,030	0	80,000	37,864	45,000	38,740	41,000	41,000
▶ OTHER SERVICES	51,200	51,000	41,200	41,200	44,200	41,200	41,200	41,200
▶ CONTRACTUAL SERVICES	9,350	8,967	26,887	15,307	37,197	36,133	52,677	37,701
▶ MATERIALS & SUPPLIES	13,071	3,555	14,193	4,421	17,801	9,675	20,668	20,668
▶ PERSONNEL	479	479	14,150	14,048	13,516	12,316	17,007	17,404
Revenues Less Expenses	\$ -144,100	\$ -110,464	\$ -43,430	\$ 33,379	\$ -28,873	\$ 65,881	\$ -157,753	\$ -18,173

SPECIAL REVENUE FUNDS

FY 2023-2024 Annual Budget

CCPD FUND SUMMARY

Types

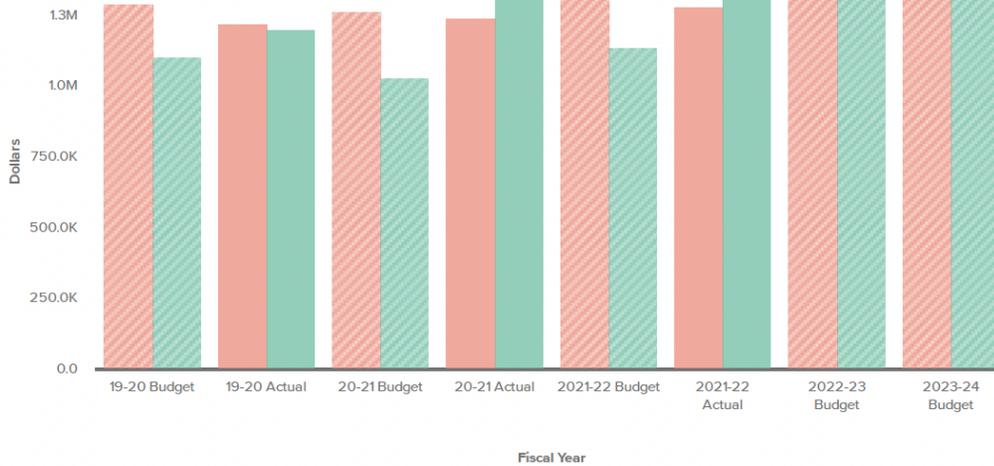
- CCPD FUND
- Placeholder



Visualization

Sort **Large to Small**

- Expenses
- Revenues



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$ 1,105,000	\$ 1,199,061	\$ 1,030,000	\$ 1,466,812	\$ 1,135,500	\$ 1,462,494	\$ 1,385,500	\$ 1,426,990
▶ SALES AND USE TAXES	1,100,000	1,089,164	1,025,000	1,299,447	1,075,000	1,435,560	1,383,000	1,424,490
▶ OTHER REVENUE	0	97,901	0	161,245	57,000	19,485	0	0
▶ INTEREST INCOME	5,000	11,996	5,000	6,120	3,500	7,449	2,500	2,500
▼ Expenses	1,294,300	1,222,193	1,264,800	1,239,176	1,351,127	1,281,850	1,468,326	1,441,896
▶ TRANSFERS TO	765,371	765,371	765,371	765,371	751,275	751,275	807,288	827,470
▶ CONTRACTUAL SERVICES	500,679	431,214	461,774	449,777	546,878	480,262	589,566	542,954
▶ MATERIALS & SUPPLIES	28,250	25,608	37,655	24,028	52,975	50,313	71,472	71,472
Revenues Less Expenses	\$ -189,300	\$ -23,132	\$ -234,800	\$ 227,636	\$ -215,627	\$ 180,645	\$ -82,826	\$ -14,906

SPECIAL REVENUE FUNDS FY 2023-2024 Annual Budget

COURT FUND SUMMARY

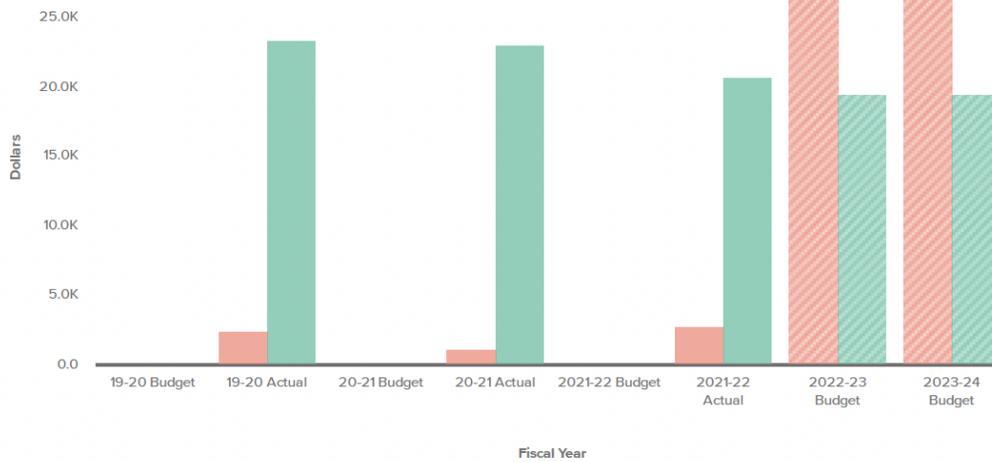
Types COURT FUND Placeholder



Visualization

Sort **Large to Small**

- Revenues
- Expenses



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenues	\$ 0	\$ 23,405	\$ 0	\$ 23,075	\$ 0	\$ 20,700	\$ 19,496	\$ 19,496
▸ FINES & FORFEITURES	0	20,759	0	21,646	0	19,153	18,696	18,696
▸ INTEREST INCOME	0	2,645	0	1,428	0	1,547	800	800
Expenses	0	2,433	0	1,107	0	2,730	29,860	29,860
▸ PERSONNEL	0	0	0	0	0	0	27,508	27,508
▸ OTHER SERVICES	0	2,433	0	1,107	0	2,730	2,352	2,352
Revenues Less Expenses	\$ 0	\$ 20,972	\$ 0	\$ 21,968	\$ 0	\$ 17,970	\$ -10,364	\$ -10,364

SPECIAL REVENUE FUNDS FY 2023-2024 Annual Budget

CARES/ARPA ACT FUND SUMMARY

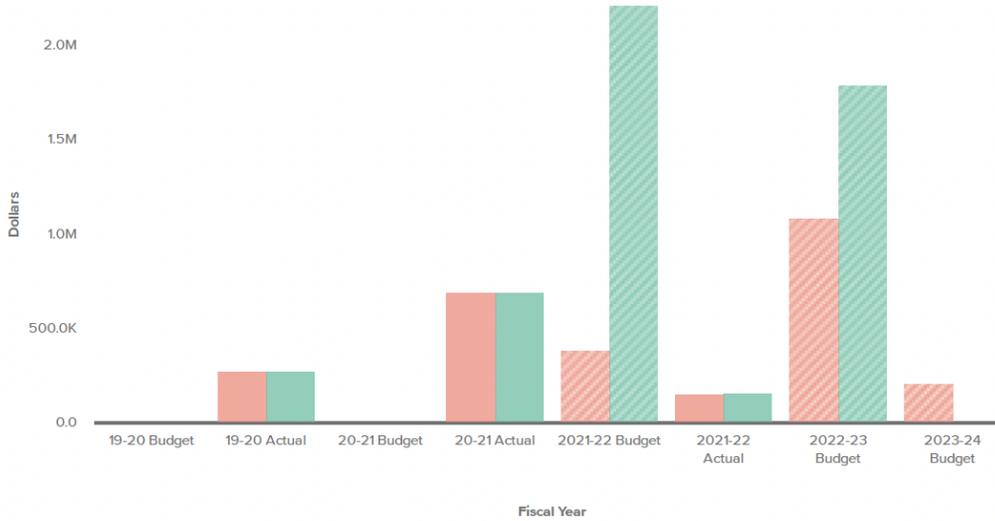
Types ▼ CARES/ARPA FUND ▼ Placeholder



Visualization

Sort **Large to Small** ▼

- Revenues
- Expenses



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$0	\$ 276,906	\$0	\$ 695,482	\$ 2,211,613	\$ 159,709	\$ 1,795,510	\$ 0
▶ INTERGOVERNMENTAL	0	0	0	0	2,211,613	143,157	1,795,510	0
▶ OTHER REVENUE	0	274,729	0	693,271	0	0	0	0
▶ INTEREST INCOME	0	2,177	0	2,211	0	16,552	0	0
▼ Expenses	0	276,906	0	694,540	382,071	159,051	1,085,510	209,788
▶ CAPITAL OUTLAY	0	90,206	0	317,345	154,590	86,957	415,133	0
▶ PERSONNEL	0	66,907	0	274,016	203,581	48,194	152,719	152,721
▶ CONTRACTUAL SERVICES	0	71,924	0	45,815	23,900	23,900	517,658	57,067
▶ MATERIALS & SUPPLIES	0	47,869	0	17,200	0	0	0	0
▶ TRANSFERS TO	0	0	0	40,164	0	0	0	0
Revenues Less Expenses	\$0	\$0	\$0	\$943	\$ 1,829,542	\$ 658	\$ 710,000	\$ -209,788

FUND DEPARTMENT



Economic Development Corporation Fund (111)



Crime Control Prevention Fund (112)



Hotel/Motel Occupancy Tax Fund (113)



Court Fund (114)



Cares/ARPA Fund (115)



ECONOMIC DEVELOPMENT

FY 2023-2024 Annual Budget

DESCRIPTION

The Economic Development Corporation (EDC) Fund is a special revenue fund established to record receipts for a one-half percent sales tax on taxable items sold within the City of White Settlement. The tax was authorized by voter referendum on January 14, 1994. After passage of the tax, the Economic Development Corporation was formed and is comprised of seven members. By-laws for the Corporation were written and structured within the framework of the Development Corporation Act of 1979, Section 4B. Authorized categories under this section include, among other items, land, buildings, or equipment for professional and amateur sports facilities, economic development, park facilities and events, entertainment and tourist facilities, and affordable housing.

Each year is based on the overall consumer spending and is calculated at 0.5% of the taxable sales inside the City. In fiscal year 1996, EDC received a Grant from Texas Parks and Wildlife toward the initial phase of the construction of a new park known as Veterans Park and was opened in fiscal year 1999. The annual expenditures for parks and related user fees moved to the General Fund as of FY 2017-2018 due to the EDC fund no longer being able to support the expenditures. In fiscal year 2014-2015 the City Council forgave a \$840,000 of a \$1,400,000 loan made to the EDC for the 2011-2012 Central Park renovation.

Historically, the Economic Development Corporation's largest expense has been for Contractual Services, which accounted for 55%-60% of the annual budget. However, that changed in FY 2015-2016 when the lessee of the Hawaiian Falls Water Park defaulted on the lease. Consequently, the EDC is now responsible for making the debt service payments which were previously funded through lease payment. Debt service payments account for the majority of total expenditures. More information on this situation may be found under the Splash Dayz Fund.

The City of White Settlement Economic Development Division has an essential role in creating a favorable environment for business development and success. By its nature, White Settlement Economic Development is a partnership between the business owners, community interests and municipal government.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ DEBT SERVICE	\$ 1,026,995	\$ 1,026,718	\$ 1,031,392	\$ 1,030,880	\$ 1,029,410	\$ 1,029,410	\$ 1,031,048	\$ 1,031,178
▶ CONTRACTUAL SERVICES	101,910	84,684	101,250	77,560	103,750	74,343	122,900	125,087
▶ MATERIALS & SUPPLIES	90	90	0	0	0	0	0	0
Total	\$ 1,128,995	\$ 1,111,492	\$ 1,132,642	\$ 1,108,439	\$ 1,133,160	\$ 1,103,753	\$ 1,153,948	\$ 1,156,265



CRIME DISTRICT

FY 2023-2024 Annual Budget

DESCRIPTION

The Citizens of White Settlement voted on January 20, 1996, to create a White Settlement Crime Control and Prevention District (CCPD) by the adoption of local sales and use tax at a rate of one-half of one percent through Resolution No. 608-96. The tax was readopted in May 2010 through Resolution No.931-10 for an additional twenty-year period beginning January 2011. In accordance with Local Government Code Chapter 363, the district may finance all the costs of a crime control and crime prevention program, including the costs for personnel, administration, expansion, enhancement, and capital expenditures. The programs include police and law enforcement related programs; community-related crime prevention strategies; specific treatment and prevention programs, court and prosecution services; additional jails, jailers, guards, and other necessary staff. This will give the City leaders and police administrators an opportunity to make long-range plans that will ensure our community that their needs will be met.

The Crime Prevention and Control District is an entity governed by a seven-member board approved by the City Council. For financial reporting purposes, the entity is reported as a component unit and as a part of the City's operations. The District pays the City five percent (5%) of the gross crime tax receipts for administrative and other services in monthly installments.

Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$ 1,105,000	\$ 1,199,061	\$ 1,030,000	\$ 1,466,812	\$ 1,135,500	\$ 1,462,494	\$ 1,385,500	\$ 1,426,990
▶ SALES AND USE TAXES	1,100,000	1,089,164	1,025,000	1,299,447	1,075,000	1,435,560	1,383,000	1,424,490
▶ OTHER REVENUE	0	97,901	0	161,245	57,000	19,485	0	0
▶ INTEREST INCOME	5,000	11,996	5,000	6,120	3,500	7,449	2,500	2,500
▼ Expenses	1,294,300	1,222,193	1,264,800	1,239,176	1,351,127	1,281,850	1,468,326	1,441,896
▶ TRANSFERS TO	765,371	765,371	765,371	765,371	751,275	751,275	807,288	827,470
▶ CONTRACTUAL SERVICES	500,679	431,214	461,774	449,777	546,878	480,262	589,566	542,954
▶ MATERIALS & SUPPLIES	28,250	25,608	37,655	24,028	52,975	50,313	71,472	71,472
Revenues Less Expenses	\$ -189,300	\$ -23,132	\$ -234,800	\$ 227,636	\$ -215,627	\$ 180,645	\$ -82,826	\$ -14,906



OCCUPANCY TAX

FY 2023-2024 Annual Budget

DESCRIPTION

In November 1978, White Settlement adopted ordinance 655 creating the hotel occupancy tax. It was amended in March 1985 by Ordinance 808-85. All hotels/motels within the City of White Settlement are required to remit quarterly to the City a 7% hotel occupancy tax. Projects from this fund are approved by the City Council on an annual basis. Eight hotels are currently in operation within the City of White Settlement.

Under State Hotel Occupancy Tax Statues, use of hotel/motel tax receipts are limited to enhancing and promoting tourism, conventions and the hotel industry, establishing or improving convention centers, convention center operations, tourism related advertising and promotions, arts enhancement, and historical restoration and preservation program. The City of White Settlement has primarily used occupancy tax receipts for advertising, fine arts, signage for tourism and convention center operations, visitor center, museum, and sports field improvements.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▸ TRANSFERS TO	\$ 343,970	\$ 342,470	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 325,000	\$ 200,000
▸ CAPITAL OUTLAY	86,030	0	80,000	37,864	45,000	38,740	41,000	41,000
▸ OTHER SERVICES	51,200	51,000	41,200	41,200	44,200	41,200	41,200	41,200
▸ CONTRACTUAL SERVICES	9,350	8,967	26,887	15,307	37,197	36,133	52,677	37,701
▸ MATERIALS & SUPPLIES	13,071	3,555	14,193	4,421	17,801	9,675	20,668	20,668
▸ PERSONNEL	479	479	14,150	14,048	13,516	12,316	17,007	17,404
Total	\$ 504,100	\$ 406,471	\$ 376,430	\$ 312,840	\$ 357,713	\$ 338,064	\$ 497,553	\$ 357,973



COURT TECHNOLOGY, COURT SECURITY & CHILD SAFETY

FY 2023-2024 Annual Budget

DESCRIPTION

Court technology funds are allocated under Section 134.103 of the Local Government Code and can only be used to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including: computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, electronic ticket writers, and docket management systems.

Court security funds are allocated under Sections 134.101, 134.102, and 134.103 of the Local Government Code and can only be used for security personnel, services, and items related to buildings that house the operations of municipal court. This includes the purchase or repair of x-ray machines and conveying systems, handheld metal detectors, walkthrough metal detectors, identification cards and systems, electronic locking and surveillance equipment, video conferencing systems, security personnel during times when they are providing appropriate security services, signage, confiscated weapon inventory and tracking systems, locks, chains, alarms, or similar security devices, the purchase or repair of bulletproof glass, continuing education on security issues for court personnel and security personnel, and warrant officers and related equipment.

Child safety funds are allocated under Section 106 of the Local Government Code and can only be used for the purpose of providing school crossing guards and for programs designed to enhance child safety, health, or nutrition, including child abuse intervention and prevention and drug and alcohol abuse prevention

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ PERSONNEL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,508	\$ 27,508
▶ OTHER SERVICES	0	2,433	0	1,107	0	2,730	2,352	2,352
Total	\$ 0	\$ 2,433	\$ 0	\$ 1,107	\$ 0	\$ 2,730	\$ 29,860	\$ 29,860



CARES/ARPA ACT

FY 2023-2024 Annual Budget

DESCRIPTION

These departments are being used to account for the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act of 2021 and American Rescue Plan Act (ARPA) of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan that the federal government provided to governments to recover from COVID19. Cares Act funds were required to be spent by December 31, 2020 and ARPA funds have a deadline of December 31, 2024.

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▸ CAPITAL OUTLAY	\$ 0	\$ 90,206	\$ 0	\$ 317,345	\$ 154,590	\$ 86,957	\$ 415,133	\$ 0
▸ PERSONNEL	0	66,907	0	274,016	203,581	48,194	152,719	152,721
▸ CONTRACTUAL SERVICES	0	71,924	0	45,815	23,900	23,900	517,658	57,067
▸ MATERIALS & SUPPLIES	0	47,869	0	17,200	0	0	0	0
▸ TRANSFERS TO	0	0	0	40,164	0	0	0	0
Total	\$ 0	\$ 276,906	\$ 0	\$ 694,540	\$ 382,071	\$ 159,051	\$ 1,085,510	\$ 209,788

CAPITAL FUNDS

FY 2023-2024 Annual Budget

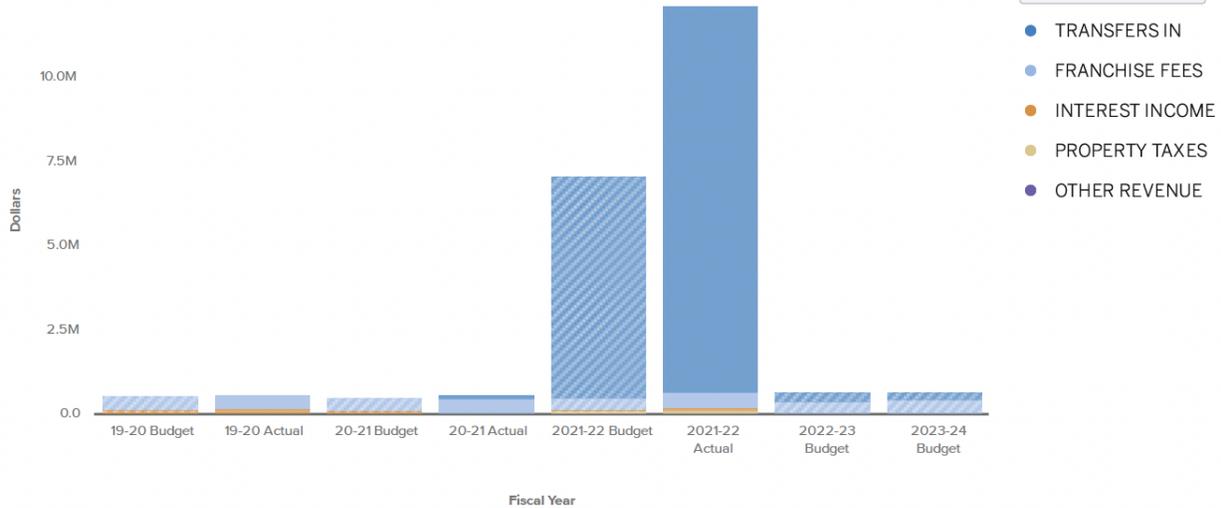
REVENUES BY TYPE

Revenues ▼ CAPITAL FUNDS ▼ Placeholder



Visualization

Sort **Large to Small** ▼



Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ TRANSFERS IN	\$0	\$0	\$0	\$139,852	\$6,568,722	\$11,479,574	\$235,574	\$233,701
▶ FRANCHISE FEES	408,900	409,260	390,000	413,557	390,000	433,880	410,000	420,250
▶ INTEREST INCOME	139,696	158,297	89,129	47,964	12,450	100,191	750	750
▶ PROPERTY TAXES	0	0	0	0	104,636	104,090	0	0
▶ OTHER REVENUE	0	10,760	0	0	0	4,466	0	0
Total	\$548,596	\$578,316	\$479,129	\$601,373	\$7,075,809	\$12,122,200	\$646,324	\$654,701

CAPITAL FUNDS

FY 2023-2024 Annual Budget

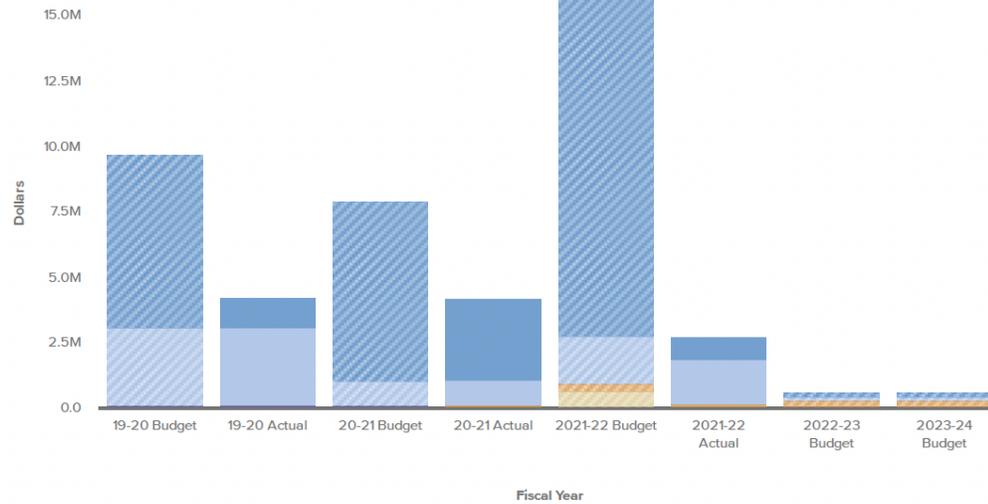
EXPENDITURES BY TYPE

Expenses

CAPITAL FUNDS Placeholder



Visualization



Sort Large to Small

- CAPITAL OUTLAY
- TRANSFERS TO
- DEBT SERVICE
- CONTRACTUAL SERVICES
- MATERIALS & SUPPLIES

Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CAPITAL OUTLAY	\$ 6,597,401	\$ 1,163,582	\$ 6,870,942	\$ 3,098,454	\$ 12,937,577	\$ 881,344	\$ 195,750	\$ 206,000
▶ TRANSFERS TO	2,984,256	2,984,256	925,426	988,346	1,839,725	1,689,725	150,000	150,000
▶ DEBT SERVICE	0	0	0	95,313	241,444	170,388	235,574	233,701
▶ CONTRACTUAL SERVICES	0	0	0	0	675,358	358	0	0
▶ MATERIALS & SUPPLIES	123,688	123,688	130,000	29,518	1,318	1,318	65,000	65,000
Total	\$ 9,705,345	\$ 4,271,526	\$ 7,926,368	\$ 4,211,630	\$ 15,695,422	\$ 2,743,133	\$ 646,324	\$ 654,701

CAPITAL FUNDS

FY 2023-2024 Annual Budget

FUND BALANCE BY TYPE

Equities

CAPITAL FUNDS Placeholder

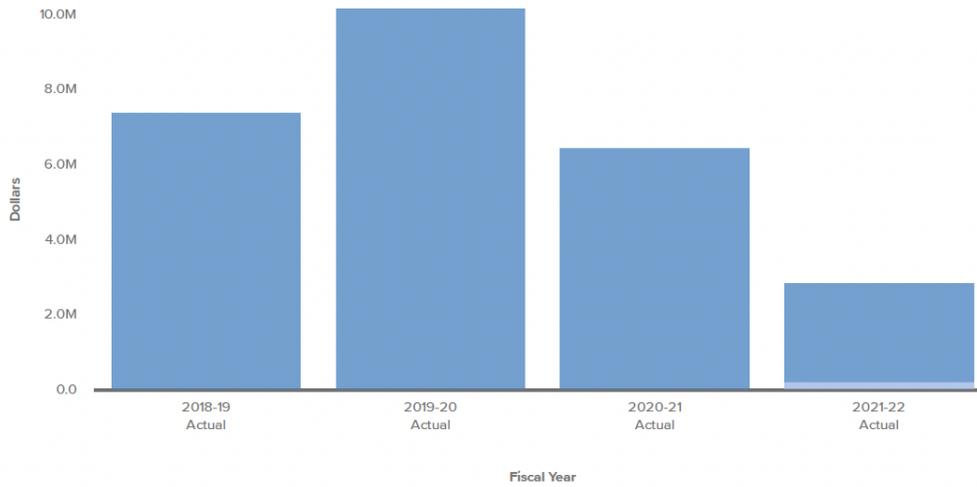


Calculated Change in Fund Balance / Net Assets is not shown in the visualization

Visualization

Sort Large to Small

- FUND BALANCE
- NET INVESTMENT IN ASS...



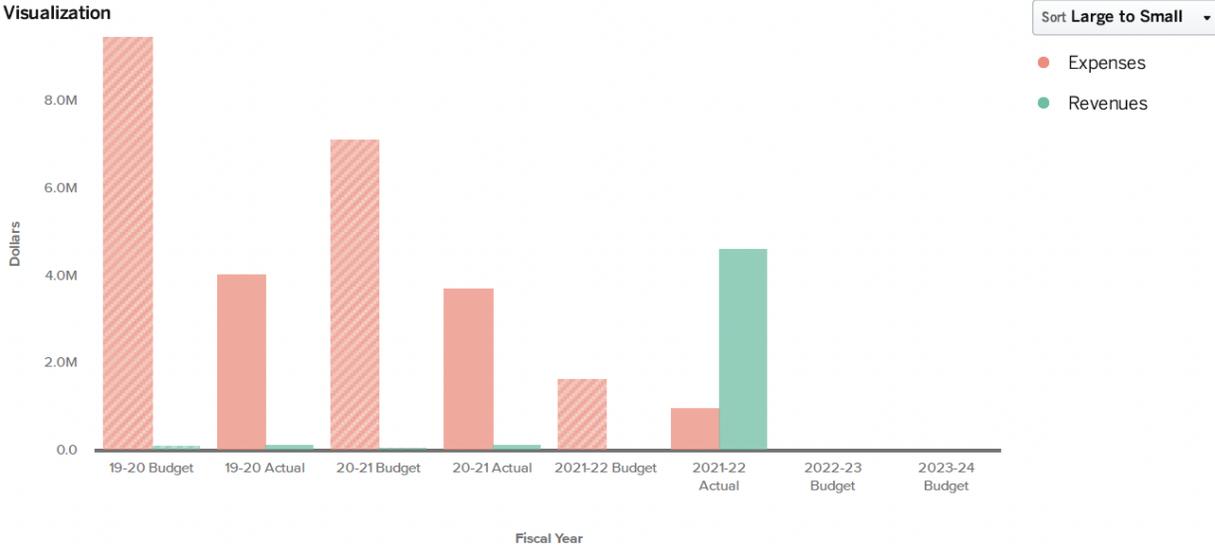
Data

Expand All	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual
▶ FUND BALANCE	\$ 7,413,497	\$ 10,171,097	\$ 6,477,887	\$ 2,629,632
▶ NET INVESTMENT IN ASSETS	0	0	0	237,999
Total	\$ 7,413,497	\$ 10,171,097	\$ 6,477,887	\$ 2,867,631

CAPITAL FUNDS FY 2023-2024 Annual Budget

CAPITAL BOND FUND SUMMARY

Visualization



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$ 128,696	\$ 150,460	\$ 78,929	\$ 166,847	\$ 0	\$ 4,640,143	\$ 0	\$ 0
▶ TRANSFERS IN	0	0	0	139,852	0	4,631,923	0	0
▶ INTEREST INCOME	128,696	139,700	78,929	26,995	0	8,219	0	0
▶ OTHER REVENUE	0	10,760	0	0	0	0	0	0
▼ Expenses	9,475,345	4,069,215	7,161,368	3,744,607	1,642,984	973,564	0	0
▶ CAPITAL OUTLAY	6,491,089	1,084,959	6,385,942	2,908,990	1,310,435	641,014	0	0
▶ TRANSFERS TO	2,984,256	2,984,256	775,426	835,617	332,550	332,550	0	0
Revenues Less Expenses	\$ -9,346,649	\$ -3,918,755	\$ -7,082,439	\$ -3,577,760	\$ -1,642,984	\$ 3,666,579	\$ 0	\$ 0

CAPITAL FUNDS

FY 2023-2024 Annual Budget

STREET IMPROVEMENT FUND SUMMARY

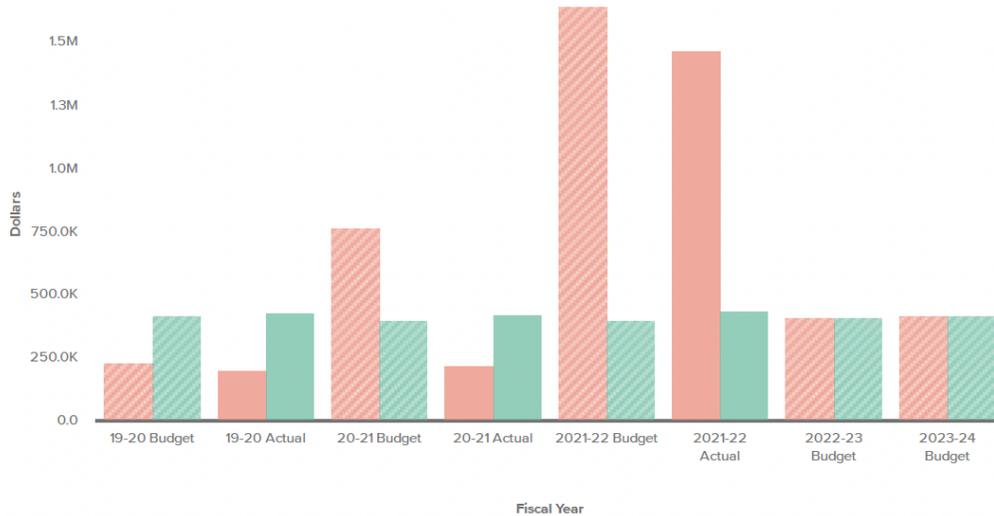
Types STREET IMPROVEMENT FUND Placeholder



Visualization

Sort **Large to Small**

- Expenses
- Revenues



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
Revenues	\$ 419,900	\$ 427,856	\$ 400,200	\$ 424,484	\$ 400,200	\$ 436,969	\$ 410,750	\$ 421,000
▶ FRANCHISE FEES	408,900	409,260	390,000	413,557	390,000	433,880	410,000	420,250
▶ INTEREST INCOME	11,000	18,596	10,200	10,927	10,200	3,089	750	750
Expenses	230,000	202,311	765,000	218,981	1,640,200	1,471,790	410,750	421,000
▶ TRANSFERS TO	0	0	150,000	0	1,390,000	1,240,000	150,000	150,000
▶ CAPITAL OUTLAY	106,312	78,622	485,000	189,464	248,882	230,472	195,750	206,000
▶ MATERIALS & SUPPLIES	123,688	123,688	130,000	29,518	1,318	1,318	65,000	65,000
Revenues Less Expenses	\$ 189,900	\$ 225,545	\$ -364,800	\$ 205,503	\$ -1,240,000	\$ -1,034,821	\$ 0	\$ 0

CAPITAL FUNDS

FY 2023-2024 Annual Budget

TIRZ FUND SUMMARY

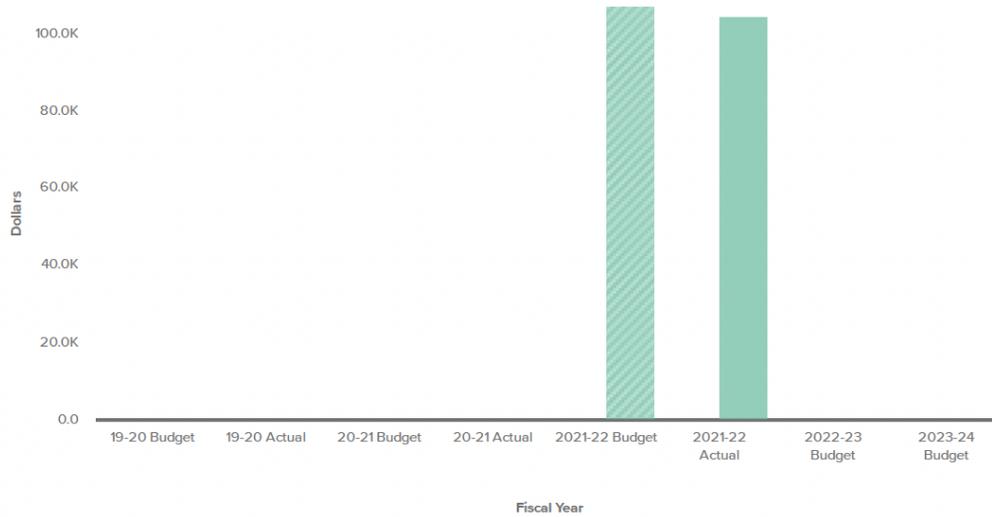
Types ▼ TIRZ #1 FUND ▼ Placeholder



Visualization

Sort Large to Small ▼

- Revenues
- Expenses

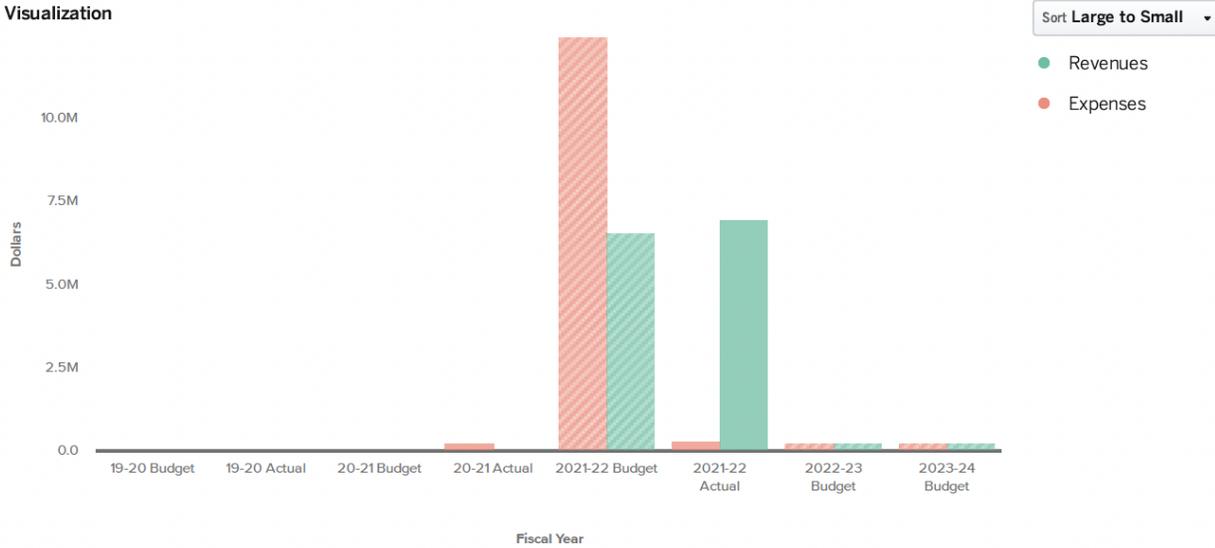


Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 106,886	\$ 104,589	\$ 0	\$ 0
▶ PROPERTY TAXES	0	0	0	0	104,636	104,090	0	0
▶ INTEREST INCOME	0	0	0	0	2,250	499	0	0
Expenses	0	0	0	0	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 106,886	\$ 104,589	\$ 0	\$ 0

CAPITAL FUNDS FY 2023-2024 Annual Budget

W/S CAPITAL BOND FUND SUMMARY

Visualization



Collapse All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▼ Revenues	\$ 0	\$ 0	\$ 0	\$ 10,043	\$ 6,568,722	\$ 6,940,500	\$ 235,574	\$ 233,701
▶ TRANSFERS IN	0	0	0	0	6,568,722	6,847,651	235,574	233,701
▶ INTEREST INCOME	0	0	0	10,043	0	88,384	0	0
▶ OTHER REVENUE	0	0	0	0	0	4,466	0	0
▼ Expenses	0	0	0	248,042	12,412,237	297,780	235,574	233,701
▶ CAPITAL OUTLAY	0	0	0	0	11,378,261	9,858	0	0
▶ DEBT SERVICE	0	0	0	95,313	241,444	170,388	235,574	233,701
▶ CONTRACTUAL SERVICES	0	0	0	0	675,358	358	0	0
▶ TRANSFERS TO	0	0	0	152,729	117,175	117,175	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ -237,999	\$ -5,843,515	\$ 6,642,720	\$ 0	\$ 0

CAPITAL IMPROVEMENT PROGRAM POLICY

FY 2023-2024 Annual Budget

A Capital Improvement Program is a schedule of public physical improvements to be constructed with estimated resources available to finance the projected expenditures. Capital Improvements are any expenditure of public funds for the purchase, construction, rehabilitation, replacement or expansion of the physical assets of the community. Capital expenditures are financed from a variety of sources to include long-term and short-term debt, current revenues, grants from other governmental entities, and donations from foundations, businesses, individuals and non-profit organizations. A detailed listing of financing methods is found on the following pages.

Capital Improvements Program (CIP) Policy

The City of White Settlement prioritizes the funding of capital projects on the basis of a Capital Improvements Plan. The functions of the Capital Improvement Plan are as follows:

1. Estimating capital requirements.
2. Scheduling all capital projects over a fixed period with appropriate planning and implementation.
3. Budgeting priority projects and developing revenue sources for proposed improvements.
4. Coordinating the activities of various departments in meeting project schedules.
5. Monitoring and evaluating the progress of capital projects.
6. Informing the public of projected capital improvements.

METHODS OF FINANCING CAPITAL IMPROVEMENT PROJECTS

Certificates of Obligations

Certificates of Obligations are issued with limited revenues pledged by the water and sewer systems. Voter approval is not required.

Donations

Donations are periodically received, by the City, from individuals, businesses, foundations and non-profit organizations.

Earmarked Funds

With Earmarked Funds, monies are accumulated in advance or set aside for capital construction or purchase.

General Obligation Bonds

With General Obligation bonds, the taxing power of the jurisdiction is pledged to pay interest and principal of the debt. General Obligation Bonds can be sold to finance permanent types of improvements such as municipal buildings, streets, parks and recreation facilities. Voter approval is required.

Revenue Bonds

Revenue Bonds are frequently sold for projects that produce revenues, such as water and sewer systems. Voter approval is not required.

CAPITAL IMPROVEMENT PROGRAM POLICY

FY 2023-2024 Annual Budget

METHODS OF FINANCING CAPITAL IMPROVEMENT PROJECTS

Special Assessments

Public works that benefit particular properties may be financed more equitably by special assessments (i.e., paid by those who directly benefit).

State and Federal Grants

State and Federal Grant programs are available for financing a number of programs. These may include streets, water and sewer facilities, parks, and playgrounds. The costs of funding these facilities may be borne completely by grant funds or a local share may be required.

The City’s goal is to fund capital improvement projects on a “pay-as-you-go” basis whenever possible. For large infrastructure projects or large pieces of equipment, debt financing is sometimes required. The City’s debt management objective is to maintain levels of debt service that does not adversely impact tax or utility rates and does not hinder the City’s ability to effectively operate the utility systems, street network, or other facilities. Debt financed projects must meet the City’s long-term financing criteria as included in the Fiscal and Budgetary Policy.

When the City of White Settlement utilizes long-term debt financing, it will ensure that the debt is soundly financed by conservatively projecting the revenue sources that will be utilized to pay the debt and financing the improvement or equipment over a period of time not greater than the useful life of the asset.

	<u>Pay-As-You-Go</u>	<u>Debt Financing</u>
<u>Advantages:</u>	No Interest Costs. Interest Savings can be used to Finance Additional Projects	Allows for a Shorter Time Period for Financing Major Projects
	No Legal or Bond Covenant Requirements	Allocates Costs to Citizens Who Receive the Related Benefits
	No Debt Service Payments Required	Expands Capital Improvement Program
	No Additional Tax Levy is Required	Referendum Approval Indicates Public Support of the Project
	Conserve Debt Capacity and Achieve a more Favorable Credit Rating	Usually Required for Revenue Generating Facilities
<u>Disadvantages:</u>	Long Savings Period to Finance Major Construction Projects	Interest Costs
	Allocates Costs of Project to Citizens That May Not Benefit	Additional Tax Levy May be Required to Repay Debt
	Limits Capital Improvement Program to Funds Available	Legal Restrictions Set by Statute on Debt Issuance
	Reserves can not be Established Before the Construction of Revenue Generating Facilities	Bond Covenant Requirements
	Inflationary Costs	Voter Approval may be Required.



CAPITAL IMPROVEMENT PROGRAM POLICY

FY 2023-2024 Annual Budget

OVERLAY PROJECTS

Street Improvement Fund

5% Water and Sewer Franchise Fee is placed into a separate fund known as the Street Improvement Fund and shall be used exclusively for construction and improvements of public streets within the City of White Settlement. The franchise fee ordinance was passed on September 14, 1999. Interest is earned on the account and revenues received from street assessments will benefit the fund.

Projects are discussed annually and will involve street reconstruction that will add to the value of life of the infrastructures. The overlays projects provide an effective rehabilitation process, results in longer life to the street, creates a smoother ride of the pavement and allows for greater coverage of the City. Tarrant County manpower is used for the labor through an inter-local agreement with the City of White Settlement.

Street Selection Criteria

- Roughness
- Base Condition
- Curb and Gutter Condition
- Condition of Underground Utilities

Current Year Capital Improvement Projects

Historically, in an effort to keep the tax rate low and reduce annual budget expenditures, many capital improvements were delayed over the years. Slowly, with increased property taxes, Capital improvements are being reinstated. For the 2023-2024 budget, staff requested Council's consideration of expenditures for projects, equipment, and programs that have a useful life beyond the next annual budget. Ideally, the goal is to fund as much of the City's needs on a pay-as-you-go basis in the annual "Current Budget". However, the challenges of spending current resources to fund expenditures with a future useful life are best answered by having a Capital Improvement Plan (CIP) that is financed by long-term or short-term debt. The idea is to cover the costs of maintenance and operations out of the current year budget and minimize the amount of long-term and short-term debt issuance while maintaining a tax rate that is as level as possible.

Capital expenditures requested by each department during the Budget Planning Process were jointly discussed by staff and Council. Remaining funds from the 2015 Tax and Revenue CO's will be used to fund these capital expenditures. These funds from debt issuance are for the public purpose of constructing street improvements, renovating existing City Facilities, constructing and equipping improvements to the City's waterworks and sewer system, and acquisition of emergency fire equipment.

CAPITAL IMPROVEMENT PROGRAM POLICY

FY 2023-2024 Annual Budget

OVERLAY PROJECTS CONTINUED

The following Approved Items Summary section identifies the capital improvements that have been authorized in FY 2023-2024. It includes the department requesting the item, the fund in which expenditures will be recorded, the sources of funds, and the cost. Although the proposed projects for the 2023-2024 budget year is heavily loaded, staff is working toward an attainable four (4) year forecast. For the 2023-2024 budget, staff will continue to work with Council to develop a more detailed Four Year CIP listing which shows, by year, the items/projects scheduled for each year.

The City does not anticipate that the significant nonrecurring capital expenditures will affect the City's current and future operating budgets.

Project Selection Criteria

- Identified in 3rd Party Consultant Studies
- Staff Identified Maintenance Issues
- TCEQ Requirements
- Engineer Priority
- Projects Development Needs

Funding Resources

- Capital Bond Funds
- W/S Capital Bond Funds
- W/S Revenues
- Fund Balance
- Internal Service Fund





CAPITAL IMPROVEMENT PROGRAM POLICY

FY 2023-2024 Annual Budget

CURRENT YEAR CAPITAL PROJECTS BY FUNCTION

Data

Collapse All	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget	2026-27 Budget
▾ CAPITAL OUTLAY	\$ 17,093,363	\$ 6,311,537	\$ 2,211,673	\$ 24,219,500	\$ 576,000
PROPOSED PROJECT	241,994	0	0	24,000,000	0
GIBBS	2,728,067	0	0	0	0
GIBBS	0	1,837,728	0	0	0
ST REPLACEMENTS - N LAS VEGAS	1,130,000	700,000	0	0	0
MOTOR VEHICLES	127,578	0	1,400,000	0	0
S REDFORD	0	1,500,000	0	0	0
KIMBROUGH	1,398,757	0	0	0	0
GIBBS	1,023,750	357,000	0	0	0
KIMBROUGH	1,303,887	0	0	0	0
MIRIKE	1,166,512	0	0	0	0
BUILDING IMPROVEMENTS	1,102,725	0	0	0	0
MIRIKE	775,006	0	0	0	0
SANDS CT	736,626	0	0	0	0
OTHER EQUIPMENT	710,000	0	0	0	0
BUILDING IMPROVEMENTS	700,000	0	0	0	0
CLYDE	688,399	0	0	0	0
WATER & SEWER SYSTEM	0	650,000	0	0	0
WYATT	0	0	600,000	0	0
ALBERT ST	0	0	0	0	576,000
CYLDE	547,200	0	0	0	0
WATER & SEWER SYSTEM	545,000	0	0	0	0
WATER & SEWER SYSTEM	525,000	0	0	0	0
S REDFORD	0	426,100	0	0	0
RAYMOND	375,000	0	0	0	0
341 & BOLLIGER	344,431	0	0	0	0
WATER & SEWER SYSTEM	0	316,840	0	0	0
TACOMA/COLTON	305,231	0	0	0	0
S REDFORD	0	292,500	0	0	0
BUILDING IMPROVEMENTS	0	231,369	0	0	0
RAYMOND	0	0	0	219,500	0
BOLLIGER & 341 PROJECT	0	0	211,673	0	0
CAPITAL PROJECT	211,000	0	0	0	0
CLYDE	210,000	0	0	0	0
RAYMOND	197,200	0	0	0	0
▾ CONTRACTUAL SERVICES	0	0	374,000	0	0
OTHER PROFESSIONAL SERVICES	0	0	374,000	0	0
Total	\$ 17,093,363	\$ 6,311,537	\$ 2,585,673	\$ 24,219,500	\$ 576,000

INTERNAL SERVICE FUND

FY 2023-2024 Annual Budget

REVENUES BY TYPE

Broken down by

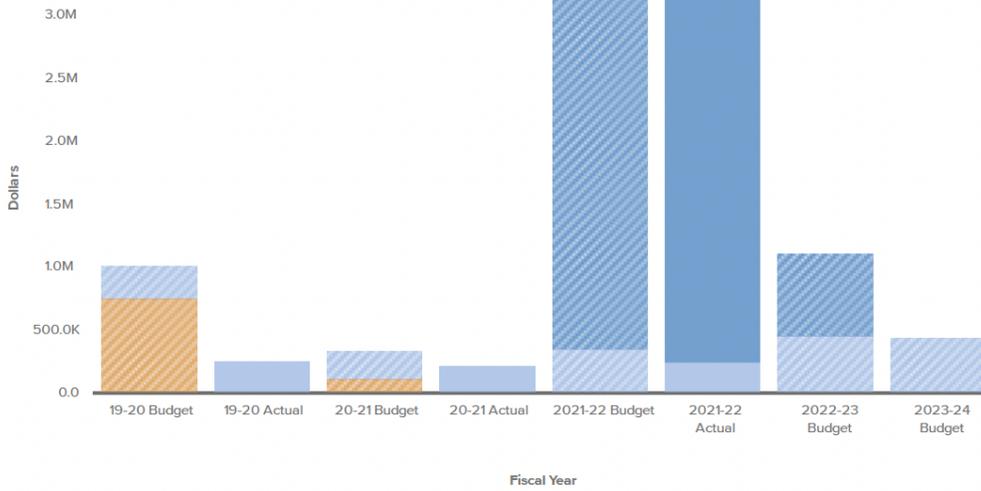
Revenues INTERNAL SERVICE FUND Placeholder



Visualization

Sort **Large to Small**

- TRANSFERS IN
- CHARGES FOR SERVICES
- OTHER REVENUE
- INTEREST INCOME



Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,903,727	\$ 2,903,727	\$ 653,146	\$ 0
▶ CHARGES FOR SERVICES	266,864	257,319	224,068	223,963	353,255	227,488	444,431	427,571
▶ OTHER REVENUE	753,646	445	115,494	0	0	0	0	0
▶ INTEREST INCOME	0	1,137	0	73	0	21,115	14,400	14,400
Total	\$ 1,020,510	\$ 258,901	\$ 339,562	\$ 224,037	\$ 3,256,982	\$ 3,152,331	\$ 1,111,977	\$ 441,971

INTERNAL SERVICE FUND

FY 2023-2024 Annual Budget

EXPENDITURES BY TYPE

Broken down by

Expenses

INTERNAL SERVICE FUND

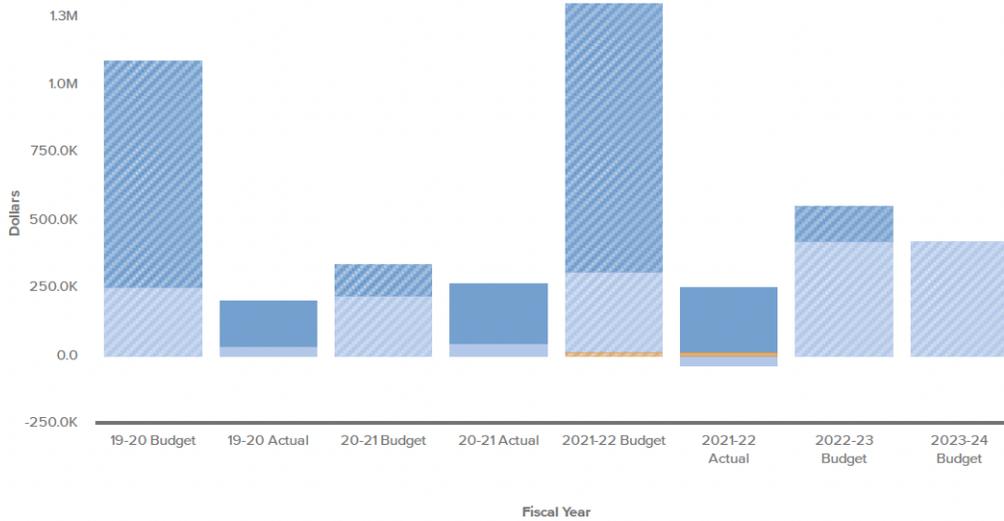
Placeholder



Visualization

Sort Large to Small

- CAPITAL OUTLAY
- CONTRACTUAL SERVICES
- TRANSFERS TO



Expand All	19-20 Budget	19-20 Actual	20-21 Budget	20-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2023-24 Budget
▶ CAPITAL OUTLAY	\$ 837,457	\$ 166,862	\$ 119,994	\$ 222,798	\$ 987,111	\$ 242,014	\$ 127,500	\$ 0
▶ CONTRACTUAL SERVICES	256,315	37,350	219,566	46,273	296,625	-35,773	424,632	424,354
▶ TRANSFERS TO	0	0	0	0	14,022	14,022	0	0
Total	\$ 1,093,772	\$ 204,212	\$ 339,560	\$ 269,071	\$ 1,297,757	\$ 220,263	\$ 552,132	\$ 424,354

ORDINANCE NO. 2023-09-021-22

AN ORDINANCE ADOPTING THE OPERATING BUDGET FOR THE CITY OF WHITE SETTLEMENT, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024.

WHEREAS, the City of White Settlement is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the Government of the City for the fiscal year beginning October 1, 2023, and ending September 30, 2024, (hereinafter referred as the "Budget"); and

WHEREAS, the Budget, a copy of which is attached hereto as Exhibit "A" and incorporated herein for all purposes, specifically sets forth each of the various projects and departments for which appropriations are delineated, and the estimated amount of money carried in the Budget for each; and

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

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

WHEREAS, such public hearing was held on August 29, 2023, prior approval of such date being hereby ratified and confirmed by the City Council, and those wishing to speak on the Budget were heard; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held thereon and has determined that the Budget attached hereto is in the best interest of the City and that same should be approved and adopted;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WHITE SETTLEMENT, TEXAS

Section 1.

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

Section 2.

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

Section 3.

No expenditure / expense of the funds of the City shall hereafter be made except in compliance with the budget and applicable state law; provided, however, that in case of grave public necessity to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been include in the original budget or from time to time be authorized by the City Council as amendments to the original Budget.

Section 4.

The City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the City Secretary. The City Manager shall file or cause to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, and any amendments thereto, in the office of the County Clerk of Tarrant County, Texas, as required by State law.

Section 5.

That the City Manager, and/or Finance Director is authorized to invest any funds not needed for current use, whether operating funds or bond funds according to the adopted Investment Policy, all of which investments shall be made in accordance with the law.

Section 6.

Any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this ordinance are hereby repealed and rescinded to the extent of conflict therewith.

Section 7.

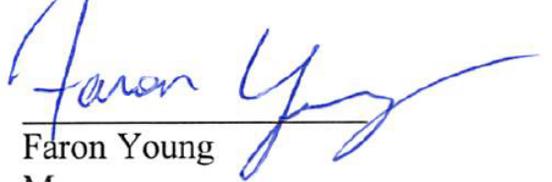
It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of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

Section 8.

The fact that the fiscal year begins October 1, 2023 requires that this Ordinance be effective upon its passage and adopted to preserve the public peace, property, health, safety, and shall be in full force and affect from and after its passage and adoption.

PASSED AND APPROVED this the 5th day of September, 2023 by the City Council of the City of White Settlement, Texas.

Approved:



Faron Young
Mayor



Attest:



Amy Arnold, TRMC, CMC
City Secretary

ORDINANCE NO. 2023-09-021-22

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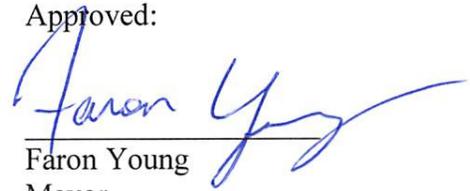
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Approved:


Faron Young
Mayor

Attest:


Amy Arnold, TRMC, CMC
City Secretary





FY 2023-2024 Annual Budget

ADA

Americans with Disability Act

ARPA

American Rescue Plan Act

CAFR

Comprehensive Annual Financial Report

CARES ACT

Coronavirus Aid, Relief, and Economic Security Act

CCPD

Crime Control Prevention District

CDBG

Community Development Block Grant

CIP

Capital Improvements Program

CO

Certificate of Obligation

DPS

Department of Public Safety

EDC

Economic Development Corporation

EMS

Emergency Medical Services

EMT

Emergency Medical Technician

FD

Fire Department

FLSA

Fair Labors Standards Act

FT

Full-time

FTE

Full-time equivalent

FY

Fiscal Year

GAAP

Generally Accepted Accounting Principles

GASB

Government Finance Officers Association

GIS

Geographic Information Systems

GO

General Obligation

GFOA

Government Finance Officers Association

HR

Human Resources

I&I

Inflow & Infiltration

I&S

Interest and Sinking

IT

Information Technology

KWSB

Keep White Settlement Beautiful

M&O

Maintenance and Operations

MGD

Million Gallons per Day

MIS

Management Information Systems

NCTCOG

North Central Texas Council of Governments

P&Z

Planning & Zoning

PD

Police Department

PFIA

Public Funds Investment Act

PT

Part-time

ROW

Right of Way



FY 2023-2024 Annual Budget

S&P

Standard & Poor's

SCADA

Supervisory Control and Data Acquisition

SEC

Security and Exchange Commission

TAD

Tarrant Appraisal District

TCEQ

Texas Commission on Environmental Quality

TIRZ

Tax Increment Reinvestment Zone

TML

Texas Municipal League

TMRS

Texas Municipal Retirement System

TxDOT

Texas Department of Transportation

TWDB

Texas Water Development Board

W&S or W/S

Water & Sewer

YTD

Year-to-Date

FY 2023-2024 Annual Budget

Accrual Basis of Accounting

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

Account

A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounts Payable

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts Receivable

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government.

Accrual Accounting

A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent.

Adopted Budget

The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance that sets the legal spending limits for the fiscal year.

Ad Valorem Tax

A tax levied on the assessed valuation of land and improvements.

Appraised Value

The estimated value of property for the purpose of taxation, as established by the Tarrant Appraisal District.

Appropriation

An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of resources. Appropriations normally are made for fixed amounts at the department level and cover the operating budget for a one-year period.

Arbitrage

With respect to the issuance of municipal securities, arbitrage usually refers to the difference between the interest paid on tax-exempt bonds and the interest earned by investing the proceeds of the bonds in higher-yielding taxable securities. Federal income tax laws generally restrict the ability to earn positive arbitrage in connection with tax-exempt bonds.

Assessed Valuation

A valuation set upon real and personal property by the Tarrant Appraisal District as a basis for levying taxes.

Audit

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

Balanced Budget A budget adopted by the City Council and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

FY 2023-2024 Annual Budget

Balanced Budget

A budget adopted by the City Council and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Basis of Accounting

A term used referring as to when revenues, expenditures, expenses, and transfers - and related assets and liabilities - are recognized in the accounts and reported in the City's financial statements.

Bond

A written promise to pay a sum of money on a specific date at a specific interest rate.

Budget

The City's financial plan that contains both the estimated revenues to be received during the year and the proposed expenditures to be incurred to achieve stated objectives.

Budget Amendment

A formal legal procedure utilized by the City to revise a budget during a fiscal year.

Budget Calendar

The schedule of dates used as a guide to complete the various steps the budget preparation and adoption process.

Budget Message

The opening section of the budget document from the City Manager that provides the City Council and the public with a general summary of the most important aspects of the budget. Sometimes referred to as a "transmittal letter."

Budgetary Control

The control of management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Capital Assets

Long-term assets, such as buildings, equipment and infrastructure, intended to be held or used in operations.

Capital Outlay

An expenditure which results in the acquisition of or addition to capital assets, and meets these criteria: having an anticipated useful life or more than one year; can be permanently identified as an individual unit of property; belonging to one of the following categories - land, buildings, machinery and equipment, or infrastructure; constitutes a tangible, permanent addition to the value of City assets; cost generally exceeds \$5,000; does not constitute repair or maintenance; and is not readily susceptible to loss. In the budget, capital outlay is budgeted as expenditures in all fund types.

Capital Improvement Program

A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the City is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Project Fund

A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities, infrastructure, or equipment, usually financed by the issuance of debt.

FY 2023-2024 Annual Budget

Certificates of Obligation

Tax-supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

Certified Appraisal Roll

The final property appraisals roll, as calculated by the Tarrant Appraisal District (TAD). The certified roll is required to be prepared by TAD by July 25 of each year.

City Charter

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

City Council

The elected governing body of the City, consisting of the Mayor and six (6) Council members, collectively acting as the legislative and policy-making body of the City.

Contractual Services

The costs related to services performed for the City by individuals, business, or utilities.

Crime Control and Prevention Sales Tax

Approved by votes in 1996 to collect a 1/2% sales tax for the Crime Control and Prevention District purposes, and readopted in 2010 for an additional 20 year period.

Current Taxes

Taxes levied and due within one year.

Debt Service

The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Debt Service Fund

A fund used to account for resources and expenditures related to retirement for the City's general obligation debt service, sometimes referred to as a "sinking fund."

Deficit

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

Delinquent Taxes

Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Property taxes are delinquent if not paid by January 31.

Department

A major administrative organizational unit of the City containing one or more divisions or activities.

Depreciation A

non-cash expense that reduces the value of an asset as a result of wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

FY 2023-2024 Annual Budget

Distinguished Budget Presentation Program

A major administrative organizational unity of the City which indicates overall management responsibility for one or more activities.

Division

A major administrative organizational unity of the City which indicates overall management responsibility for one or more activities.

Encumbrance

An obligation, usually in the form of a purchase order, contract, or salary commitment, related to uncompleted contracts for goods or services. Used in budgeting, encumbrances are not classified as expenditures or liabilities, but are shown as a reservation of fund balance. Upon payment, encumbrances are recorded as expenditure and liquidated, thereby releasing the reservation of fund balance. Outstanding or unliquidated encumbrances at year-end are closed out.

Enterprise Fund

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditure/Expenses

The outflow of funds paid or to be paid for assets obtained or goods and services obtained regardless of when the expense is actually paid. An expenditure decreases fund balance.

Fiscal Year

The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City's fiscal year is October 1 through September 30.

Franchise Fees (Taxes)

A fee (tax) paid by a public utility for the use of public property in providing their services to the residents of the City. The fee is typically calculated as a % of the utility's gross receipts.

Full-Time Equivalent (FTE) A position for an employee working a 40 hour work week for 52 weeks a year. Based on 2,080 annual hours or 2,756 for firefighters.

Fund

A fiscal and accounting entity established to record receipt and disbursement of income from sources set aside to support specific activities or to attain certain objectives. Each fund is treated as a distinct fiscal entity where assets equal liabilities plus fund balances.

Fund Balance

Unless stated otherwise, the excess of a fund's current assets over its current liabilities; sometimes called working capital in enterprise funds.

General Fund

The fund used to account for financial resources except those funds required to be accounted for in another fund; the general fund is tax supported and includes the operations of most City services, i.e., police, fire, streets, parks and recreation, and administration. General Obligation Money owed on interest and principal to holders of the City's obligation bonds. The debt is supported by revenues provided from real property that is assessed through the taxation power of the City.

General Obligation

Money owed on interest and principal to holders of the City's obligation bonds. The debt is supported by revenues provided from real property that is assessed through the taxation power of the City.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting.

Goal

A broad, general statement of each department's or division's desired social or organizational outcomes.

Governmental Funds

Funds generally used to account for tax-supported activities. The acquisition, use and financial resources and the related current liabilities are accounted for through governmental funds (General, Special Revenue, Capital Projects and Debt Service).

Grant

A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

Infrastructure

That portion of a City's assets located at or below ground level, including streets, water, and sewer systems.

Internal Service Fund

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

Levy

To impose taxes or special assessments. The total of taxes or special assessments imposed by a governmental unit.

Liability

Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Long-term Debt

Debt with a maturity of more than one year after date of issuance.

Materials and Supplies

Expendable materials and operating supplies necessary to conduct the business of departmental activities.

Mixed Beverage Tax

A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis

The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available resources, which should be accrued to reflect properly the taxes levied and revenue earned.

No New Revenue Tax Rate

Defined by State law. In general, the tax rate that will rise the same amount of property tax revenue as the previous year, based on properties taxed in both years.

GLOSSARY

FY 2023-2024 Annual Budget

Objectives

A specific statement of desired end which can be measured.

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities are controlled. The use of annual operating budgets is required by the City's Charter and State Law.

Ordinance

A formal legislative enactment by the governing body of a municipality.

Performance Measures

Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personnel Costs

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

Proposed Budget

The financial plan initially developed by departments and presented by the City Manager to the City Council for approval.

Property Tax

An annual or semi-annual tax paid to one or more governmental jurisdictions based on the real and personal property's assessed valuation and the tax rate, done in compliance with the State Property Tax Code.

Proprietary Fund

A governmental accounting fund having profit and loss aspects; therefore, it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the Enterprise Fund and the Internal Service Fund.

Ratings

Designations used by credit rating agencies to give relative indications of credit quality. Municipal bonds rated Baa or BBB and above are considered to be investment-grade.

Refunding Bonds

Bonds issued to retire bonds already outstanding.

Reserve

An account used to indicate that a portion of fund resources is restricted for a specific purpose, or it not available for appropriation and subsequent spending.

Resolution

A formal statement of opinion or determination adopted by an assembly or other formal group.

Revenue

Funds that the City receives as income. Revenue increases fund balance.

Sales Tax

A general tax on certain retail sales levied on persons and businesses selling taxable items in the city limits. The City's current sales tax rate is 8.25%, consisting of 6.25% for the State of Texas; 1% for the City; 0.5% for the Economic Development Corporation; and 0.5% for the Crime Control Prevention District.

SCADA

Acronym for Supervisory Control and Data Acquisition. An automated system that electronically monitors and controls water storage tanks, pumping stations, and water supply levels. The system monitors and coordinates water supply throughout the City in order to meet customer water demands, by allowing remote facilities to be operated from a central location.

Special Revenue Fund

A fund used to account for proceeds for specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes, or have been segregated by financial policy to be maintained separately.

Tarrant Appraisal District

The Tarrant Appraisal District legal entity that has been established in each Texas County by the State legislature for the purpose of appraising all property within the county or district. All taxing units within Tarrant County use the property values certified by TAD. TAD is governed by a board of directors, whose members are appointed by the individual taxing units within the district.

Tax Base

The total value of all real and personal property in the City as of January 1st of each year, as certified by Tarrant Appraisal District's Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as "assessed taxable value.")

Tax Levy

The result of multiplying the ad valorem property tax rate per one hundred dollars times the tax base.

Tax Rate

The rate applied to all taxable property to generate revenue. The tax rate is comprised of two components: the debt service (I&S) rate, and the maintenance and operations (M&O) rate.

Transfers

Transfers made from one City fund to another City fund for purposes such as reimbursement of expenditures, general and administrative services or debt service.

Unearned Revenue

Cash Received from customers in advance of services received. Recorded as a liability under general accepted accounting principles.

Voter Approval Tax Rate

A taxing unit's voter approval tax rate is a calculated rate that divides the overall property taxes into two categories - M&O and debt service. If a unit adopts a tax rate that is higher than the voter approval rate, an election is held for voters to approve the rate.

Working Capital

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

Yield

The rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of White Settlement	817-246-4971
Taxing Unit Name	Phone (area code and number)
214 Meadow Park Drive White Settlement, Texas 76108	www.wstx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,238,557,948
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,238,557,948
4.	2022 total adopted tax rate.	\$ 0.712115 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 138,612,227
	B. 2022 values resulting from final court decisions:	- \$ 121,850,420
	C. 2022 value loss. Subtract B from A. ³	\$ 16,761,807
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 22,136,278
	B. 2022 disputed value:	- \$ 3,320,442
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 18,815,836
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 35,577,643

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,274,135,591
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value:..... \$ 0</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 3,319,952</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,319,952
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,319,952
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 51,602,455
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,219,213,184
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,682,199
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 120,991
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,803,190
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ 1,412,060,505</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²..... - \$ 75,528,020</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 1,336,532,485

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>65,417,139</u> B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>5,787,053</u> C. Total value under protest or not certified. Add A and B. \$ <u>71,204,192</u>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,407,736,677</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>19,863,654</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>19,863,654</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,387,873,023</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.634293</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.589803</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,274,135,591</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 7,514,889
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 100,048</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0..... - \$ 268,514</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -168,466</p> <p>E. Add Line 30 to 31D.</p>	\$ 7,346,423
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,387,873,023
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.529329 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.529329</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.529329</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.547855</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 1,925,051</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 218,990</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,706,061</p>	\$ 1,706,061
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 25,521
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 1,680,540
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 99.89 %</p> <p>C. Enter the 2021 actual collection rate. 99.10 %</p> <p>D. Enter the 2020 actual collection rate. 101.68 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,680,540
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,407,736,677
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.119378 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.667233 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,407,736,677
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.634293 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.634293 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.667233 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.667233 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,407,736,677
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.667233 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.722116 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000001 /\$100
	C. Subtract B from A.....	\$ 0.722115 /\$100
	D. Adopted Tax Rate.....	\$ 0.712115 /\$100
	E. Subtract D from C.....	\$ 0.010000 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.741795 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.741795 /\$100
	D. Adopted Tax Rate.....	\$ 0.741795 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.746201 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.746201 /\$100
	D. Adopted Tax Rate.....	\$ 0.746200 /\$100
	E. Subtract D from C.....	\$ 0.000001 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.010001 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.677234 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.529329 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,407,736,677
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.035518 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.119378 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.684225 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.712115 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,219,213,184
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,387,873,023
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)
⁴⁷ Tex. Tax Code §26.042(f)
⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.677234</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.634293 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.677234 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ 0.684225 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here ▶ Wendy Burgess
 Printed Name of Taxing Unit Representative

sign here ▶ *Wendy Burgess*
 Taxing Unit Representative

8-2-2023
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)