



CITY OF WHITE SETTLEMENT

FY 2024 - 2025
Adopted Budget



City of White Settlement
Fiscal Year 2024 - 2025 Budget
Adopted September 3, 2024



This budget will raise more revenue from property taxes than last year's budget by an amount of \$599,743, which is a 6.27 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 \$53,813.

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

	2024-2025	2023-2024
Property Tax Rate:	\$0.679816/100	\$0.667233/100
No New Revenue Tax Rate:	\$0.642400/100	\$0.634293/100
No New Revenue Maintenance & Operations Tax Rate:	\$0.525347/100	\$0.529329/100
Voter Approval Tax Rate:	\$0.679816/100	\$0.677234/100
Debt Rate:	\$0.127891/100	\$0.119378/100

Total debt obligation for CITY OF WHITE SETTLEMENT secured by property taxes: \$1,913,349

PRINCIPAL OFFICERS **FY 2024-2025 Annual Budget**



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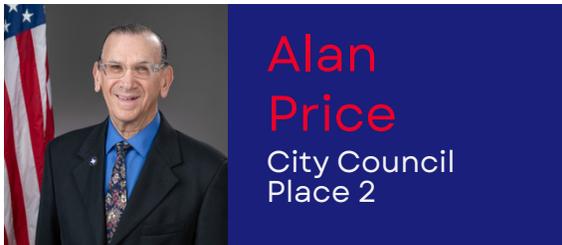


**Faron
Young**
Mayor



**Paul
Moore**
City Council
Place 1

**C
O
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N
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
Geesa**
City Council
Place 5

CITY MANAGEMENT TEAM

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

CONTRACTED SERVICES

- Taylor, Olson, Adkins, Sralla, & Elam, L.L.P.
- City Attorney
- Craig Magnuson - Municipal Judge
- Kenneth Gordon - Municipal Prosecutor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of White Settlement
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

READER'S GUIDE TO THE BUDGET

FY 2024-2025 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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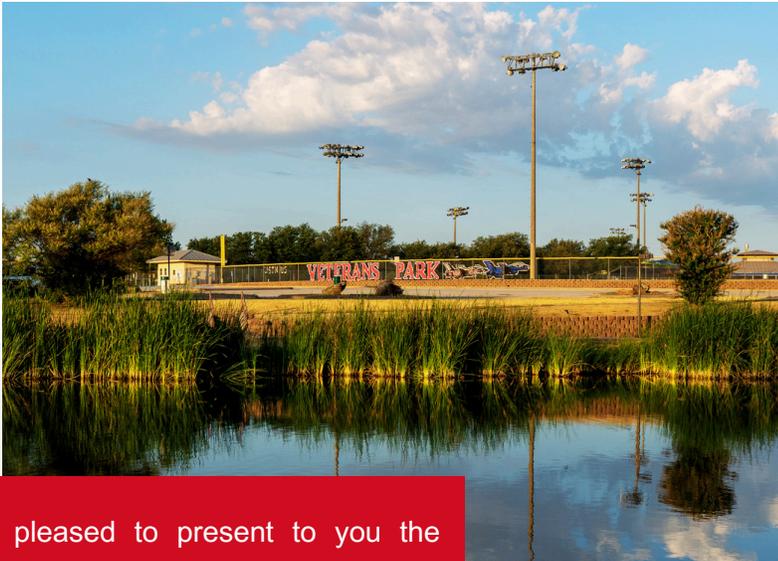
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A MESSAGE FROM

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 2024-2025 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, 2024, to September 30, 2025. 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 on 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 developed through extensive collaboration between City staff and the City Council. The Council directed staff to craft a budget that preserves existing service levels in key areas while enhancing services where possible. Together, the Council and staff identified and recommended strategies to address both immediate needs and long-term priorities. Budget requests were carefully reviewed, prioritized, and presented during a series of workshops held throughout the spring and summer of 2024.

The City of White Settlement is positioned for a bright and productive fiscal year in 2024-2025, with sales tax collections continuing to grow despite a slowdown in housing demand due to national inflation rates not seen since the 1970s. Meanwhile, unemployment in the area is decreasing, and hourly wages are on the rise. Economic activity is expanding rapidly, and the regional outlook for growth in the coming year is strong. Both residential and commercial property values are expected to positively impact on the city's budget. For the fiscal year 2024-2025, 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.

Residents continue to choose the City of White Settlement for its prime location and quality of life. Conveniently nestled between Highways I-20 and 820, the city offers quick access to two of the region's largest employers—Lockheed Martin and the Naval Air Station Joint Reserve Base. Its central location also places it just 20 minutes from some of North Texas's most iconic destinations, including Texas Motor Speedway, the Fort Worth Stockyards, the U.S. Bureau of Engraving and Printing, Dickies Arena, the Amon Carter Museum of American Art, and the renowned Bass Performance Hall.

White Settlement remains one of the most affordable housing markets in North Texas, with an average home price of \$211,000. The city continues to grow as a welcoming, accessible community where people come to live, work, and raise their families.



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

POLICE DEPARTMENT

- Approved continued participation in the Regional Law Enforcement Mutual Aid Task Agreement and an FY2024 interlocal agreement with the Tarrant County Regional Auto Task Force.
- Launched a Junior Police Academy to strengthen youth engagement.
- Achieved national recognition, ranking 19th among similarly sized cities in National Night Out.
- Approved as a TCOLE Contract Training Provider through May 2029.
- Released a new public safety mobile app for iOS and Android in collaboration with the Fire Department.

FIRE DEPARTMENT

- Welcomed four new full-time firefighters.
- Staff earned multiple advanced certifications, including Master Firefighter, Fire Officer II, and Fire Service CEO.
- Recognized five recipients of the Life Saving Award.
- Finalized upfitting of new Brush Truck 18; upgraded tech in frontline units; acquired forcible entry door training prop.
- Celebrated the department's 75th anniversary and supported EMS/fire protection at the Air Show.
- Conducted Live Fire training at NAS JRB.

COMMUNITY DEVELOPMENT

- U-Haul completed a \$7.5M expansion.
- West Loop Business Park began construction on a \$15M project, slated for completion in summer 2025.
- Entrepreneur Park—a \$20M renovation—underway to house diverse businesses and a satellite police station.
- Permits issued for a \$19M Toyota dealership on previously undeveloped land, with capacity for nearly 500 vehicles.

FINANCE DEPARTMENT

- Merged Purchasing into Finance to streamline oversight and reporting (May 2024).
- Retired EDC sales tax revenue bonds, eliminating General Fund subsidies for water park operations (June 2024).
- Delivered a structurally balanced FY2025 budget in coordination with departments and City Council (Aug 2024).
- Implemented stormwater rate study recommendations, enhancing equity and boosting utility revenue (Sept 2024).

COMMUNITY SERVICES

- Reintroduced swim lessons post-pandemic.
- Completed three major ballfield renovations at Central Park (July).

PUBLIC WORKS

- Executed a Stormwater Facility Maintenance Agreement for 1000 S Cherry Lane.
- Awarded the 49th Year CDBG project to the lowest qualified bidder (Res. 2023-10-12-012).
- Finalized Interlocal Agreement with Tarrant County for major street improvement projects.
- Updated water conservation and drought contingency plans.
- Completed Public Works Master Plan for the City Services Facility.

WHAT'S NEXT:

As the City of White Settlement continues to grow, so too do residents' expectations for high-quality services—posing several key challenges in the upcoming fiscal year. Chief among these are inflation and the ongoing need to maintain adequate staffing levels. Over the past year, the City has seen changes in director-level leadership, bringing a renewed focus on professionalism and performance across all departments.

Our employees are our greatest asset. Without a skilled, confident, and motivated workforce, service levels in critical departments such as Police, Fire, and Public Works could suffer. The institutional knowledge and expertise our staff develop over time are invaluable to daily operations. To retain and attract top talent, it's vital that the City continues to offer competitive salaries and benefits across all departments.

Currently, approximately 5.4% of our workforce has been with the City for 20 years or more and is eligible for retirement under the Texas Municipal Retirement System. Several of these employees have already retired over the past year. Another 4.48% have served 15 years or more and are expected to retire within the next five years.

Recognizing the importance of workforce stability, the City Manager's Office—with full support from the City Council—commissioned a comprehensive compensation study two years ago. As we begin implementing key recommendations from that study, the 2024-2025 budget prioritizes delivering essential services while also investing in our people.



WHAT'S NEXT CONTINUED:

Another major focus for this fiscal year is addressing aging infrastructure—especially the city’s water and sewer systems. We have launched an aggressive infrastructure replacement program aimed at overhauling entire streets, including water and sewer lines, pavement, and curb and gutter. However, rising contractor labor costs, material shortages, and higher interest rates have forced the postponement or reassessment of several planned projects due to surging expenses. To offset these challenges, staff are actively pursuing grant opportunities to supplement capital funding.

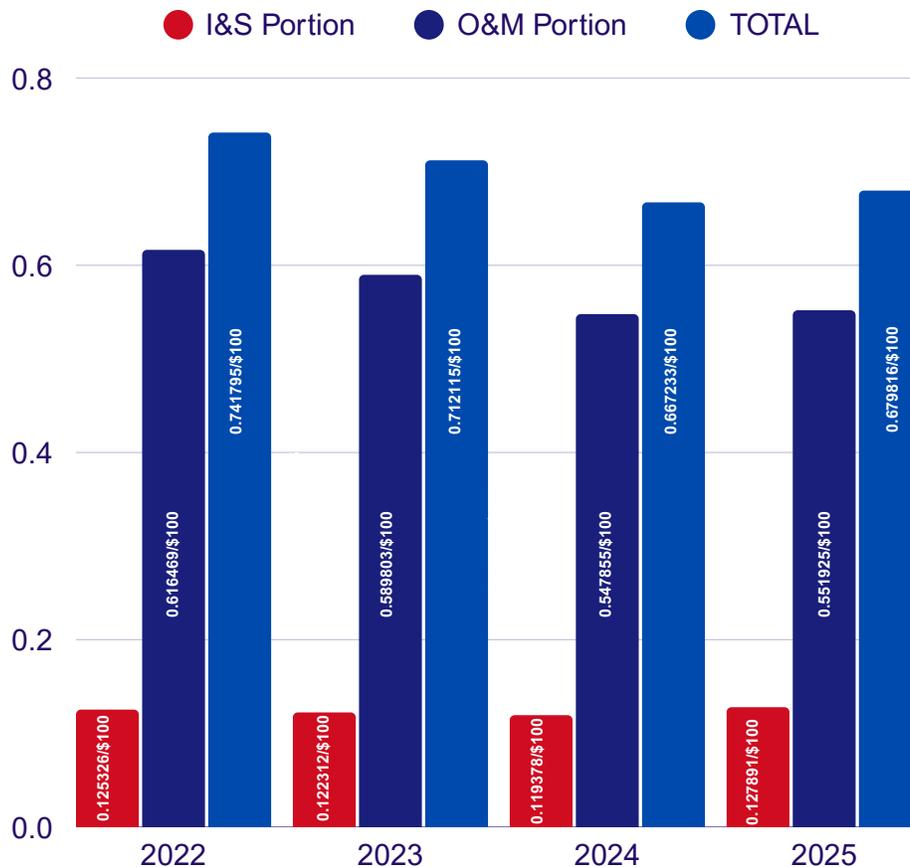
Finally, broader economic pressures—such as rising interest rates and concerns over a potential recession—continue to impact local governments. Inflation adds another layer of complexity to public project planning and execution, demanding careful financial stewardship and adaptability from our team.



HIGHLIGHTS

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For the Fiscal Year 2024-2025, the city increased the Maintenance and Operations (M&O) rate, effectively capturing the unused increment which was expiring because of the three-year rolling window for capture. 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 in recent years. 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 2024-2025. 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 has fully implemented the storm water rate study performed by a 3rd party consultant. This rate update is expected to add approximately \$400,000 annually in additional revenue to the Stormwater Utility 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.

For the first time in over ten years, the FY2024-2025 General Fund adopted budget does not include an operating subsidy for the water park. With the sales tax bond called as of June 2024, the operating subsidy has been moved to the Economic Development Fund for the foreseeable future.

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.

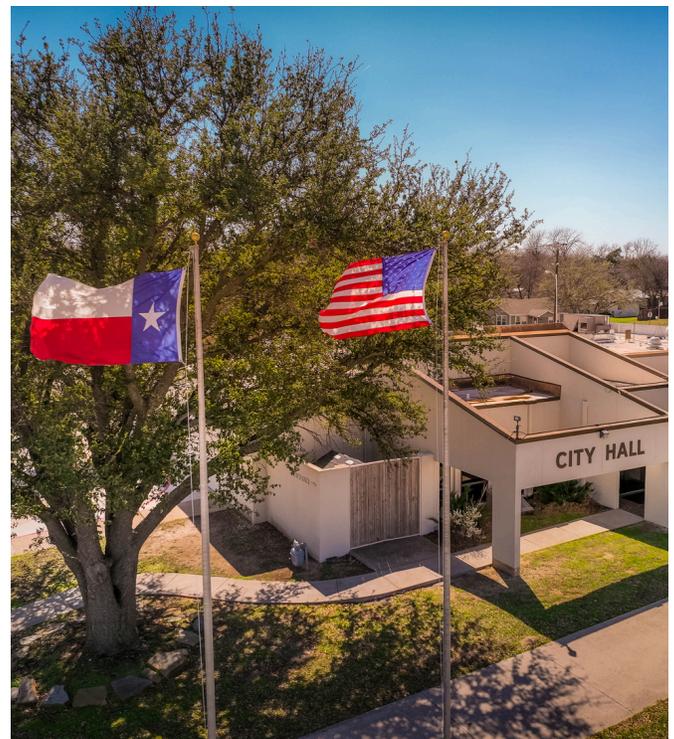
THE FUTURE

The outlook for the City of White Settlement remains strong, building on positive momentum in recent years. Strategically located near I-30 and I-820, the city offers residents convenient access to major employment centers throughout the region. Despite continued inflationary pressures, this prime location is expected to draw both new residents and businesses to the area.

White Settlement has experienced steady growth in recent years, with new home construction reinforcing its status as one of the more affordable housing markets in the DFW metroplex. According to the North Central Texas Council of Governments, the city's population is projected to exceed 18,560 in 2025. Business development is thriving, particularly in the I-30 and South Las Vegas Trail area, as well as along the I-20 corridor near Silver Creek. The City is actively partnering with key agencies to pursue infrastructure improvements while minimizing costs to local taxpayers. Notable among these efforts is the enhancement of North Las Vegas Trail—a collaborative project with the City of Fort Worth, TxDOT, and the North Central Texas Council of Governments. To further support quality of life and community health, the City has launched a new homeless outreach initiative focused on addressing panhandling and homelessness in targeted areas. With support from TxDOT and the City of Fort Worth, the program aims to reduce litter and related impacts on residents and local businesses. Looking ahead, the City remains committed to strategic investments in public safety, economic development, infrastructure, and parks. Major upcoming projects include the redevelopment of the business park at I-820 and White Settlement Road near Wells Fargo Bank, the development of a new business park at I-820 and Silver Creek Road, and the opening of a Toyota dealership at I-820 and White Settlement Road. Additional capital projects include upgrades to the central park skateboarding area, new shade structures at the ballpark, and sidewalk improvements near City Hall.

For fiscal year 2024–2025, our top priorities include repairing and replacing aging water infrastructure and implementing ongoing water treatment enhancements. In the first half of the year, the City will focus on attracting commercial development and residential reinvestment, particularly along the I-820 corridor. The second half will emphasize infrastructure upgrades, redevelopment initiatives, park improvements, and expansion of affordable housing—all aligned with the City's 2040 Comprehensive Plan.

While challenges are expected, the City of White Settlement remains focused on practical solutions and long-term sustainability. With the continued support of our residents, staff, and partners, we are building a future that reflects the needs and aspirations of our growing community.



SUMMARY

I believe this year's budget establishes a solid financial foundation for delivering essential municipal services, while continuing a sustainable, forward-looking approach to budgeting. Public safety remains a top priority, alongside the critical need to address aging infrastructure. At the same time, strong financial planning will be key to meeting the evolving needs of our residents. I want to extend my sincere gratitude to the Mayor and City Council for their leadership throughout the extensive budgeting process—and for their support in funding much-needed employee salary increases. I also thank the residents of White Settlement for their continued interest and engagement in local governance, and I commend all City employees for their dedication to our shared vision: building a community where people choose to live, work, raise families, and visit. Our local government remains committed to transparency, accountability, and effective service delivery—for the benefit of both employees and taxpayers.

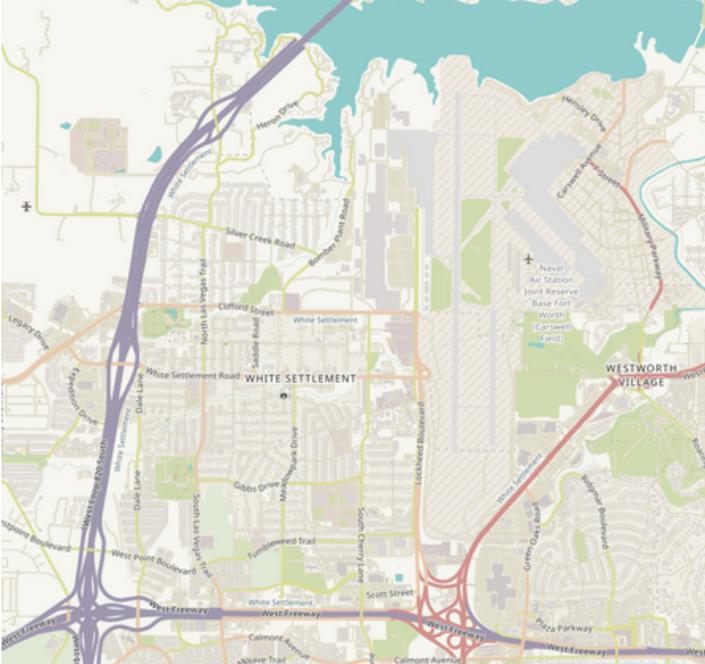
Sincerely

Jeffrey J. James
City Manager



CITY PROFILE

FY 2024-2025 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 2024-2025 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

0.679816

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

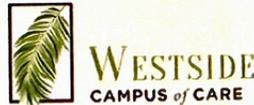
AIRPORTS

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

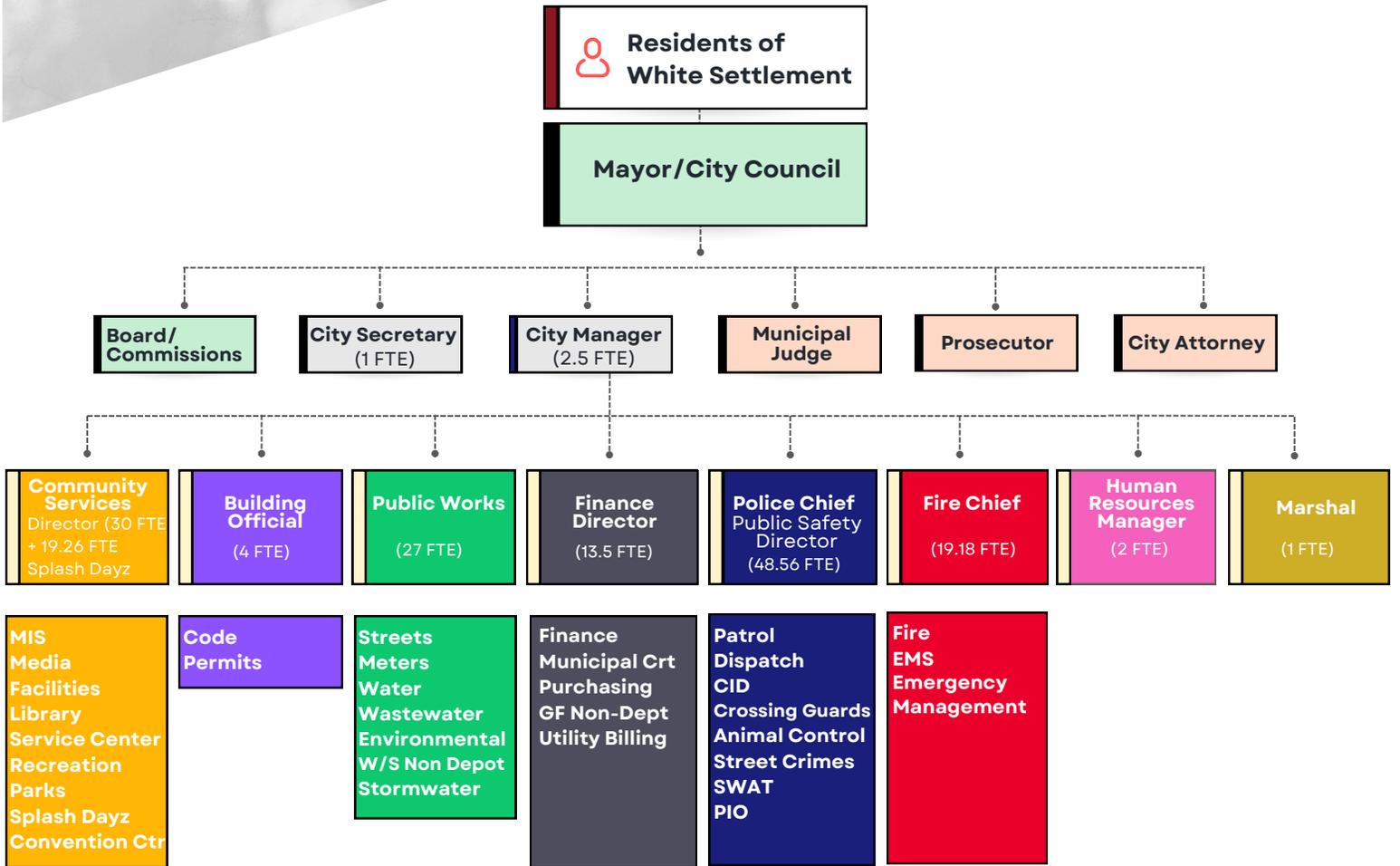
MAJOR EMPLOYERS & INDUSTRY





ORGANIZATIONAL CHART

FY 2024-2025 Annual Budget



LEGEND

CONTRACTED

CITY EMPLOYEES W/CONTRACTS

CITY EMPLOYEES

VOLUNTEERS

BOARDS & COMMISSIONS

FY 2024-2025 Annual Budget

BOARD OF ADJUSTMENTS AND APPEALS

Garry Wilson
Ann Smith
Vacant
Mark Simeroth
Richard Huff
Zachary Moten
Vacant

- Meets 3rd Wednesday Monthly

PLANNING & ZONING COMMISSION

Lissa LeTux
Joshua Lemons
Tom Warren
Vacant
Debra Cook
Vacant
Torey Osborne-Dill

- Meets 2nd Tuesday Monthly

PARK & RECREATION BOARD

Marcie Delgado
Aaron James
Pamela Kenney
Patricia England
Angela Destro
April McKenzie
Helen Bundschu
Vacant

- Meets 2nd Thursday Monthly

ECONOMIC DEVELOPMENT CORPORATION BOARD

Mayor
Debra Cook
Ann smith
Michele Cooper
David Dill
Evelyn Spurlock
Dena Martin

- Meets 1st Tuesday Monthly

LIBRARY BOARD

Patricia England
Pamela Kenney
Mary Jackson
Vacant
Rachel Wood
Vacant
Vacant

- Meets 2nd Thursday Monthly

CRIME CONTROL PREVENTION DISTRIC BOARD

Mark Byrd
Pamela Clawson
Dallen Ford
Zachary Moten
Garry Wilson
Angie Nolan
Michele Cooper

- Meets 1st Thursday Monthly

PRIDE COMMISSION

Martha Cook
Amy Jordan
Patricia England
April McKenzie
Brandy Taborsky
Aaron James

- Meets 3rd Tuesday Monthly

ANIMAL CONTROL BOARD

Dr. Chris Brooks (Veterinarian)
Animal Svc. Supv.
Michele Cooper
Vacant
Angela Destro
Nathan Muller
Elizabeth Pierson

CIVIL SERVICE BOARD

Henry Jarvis
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:

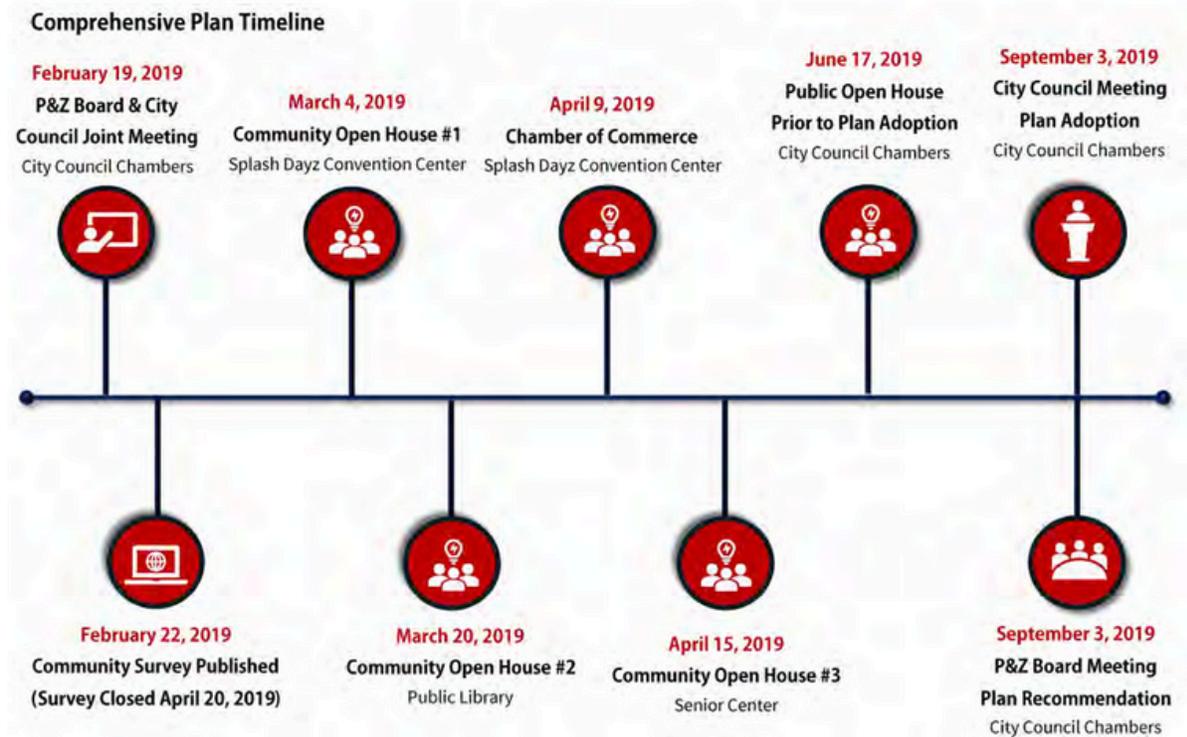
- Understand present conditions,
- Plan for changes that will occur during the coming years,
- Prepare balanced strategies for community and economic development,
- Provide the type of growth that is desirable,
- Implement the strategies for achieving the goals set forth in the plan, and
- Share a common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

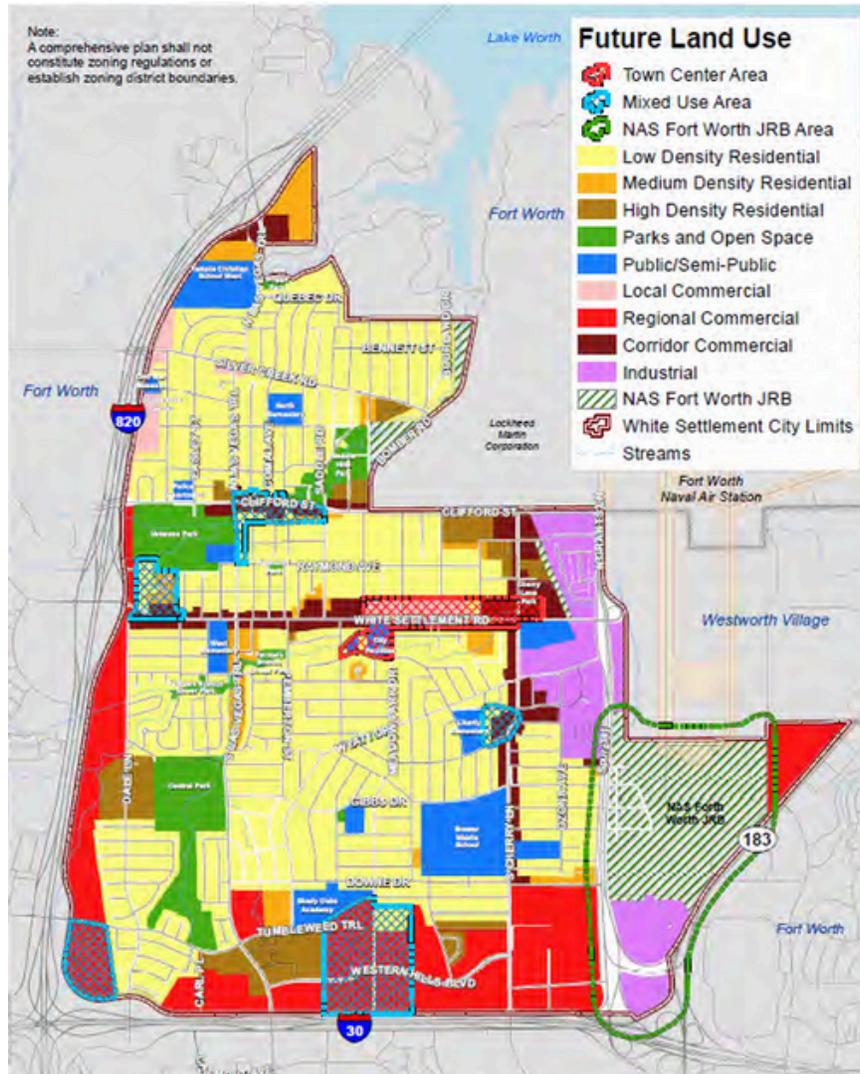


GOAL SUMMARY

- 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

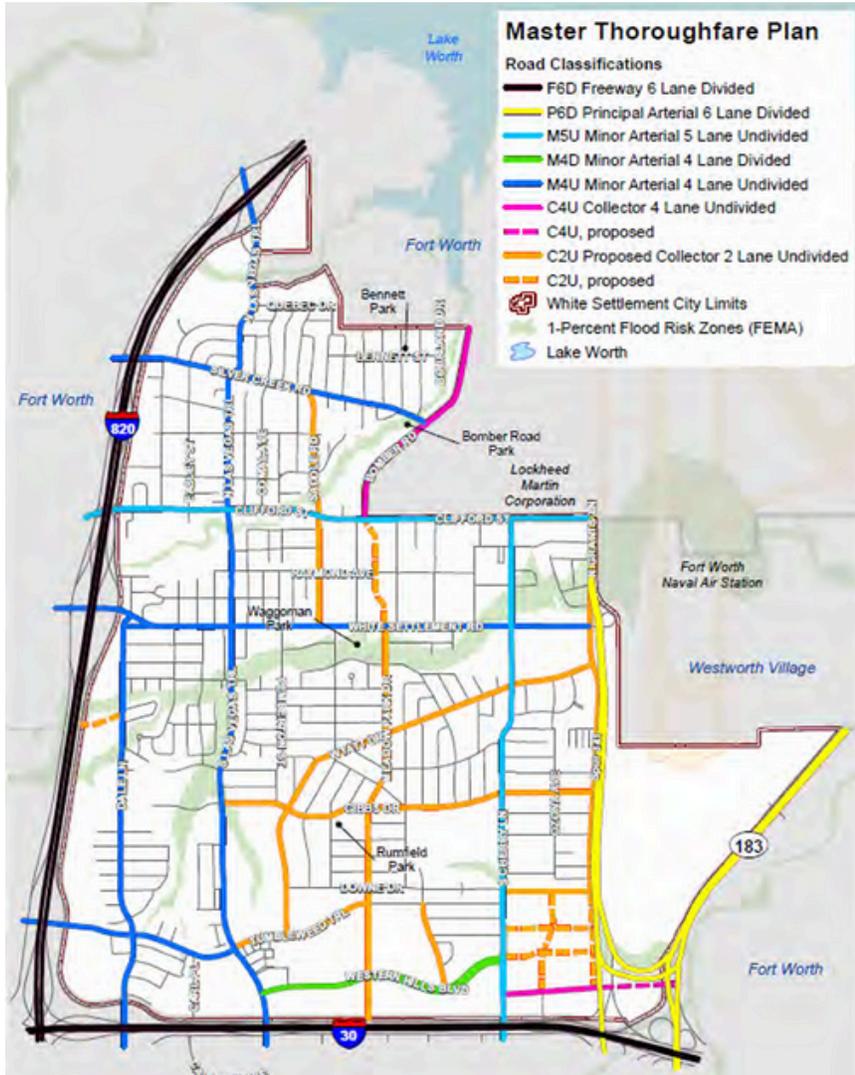
LAND USE STRATEGIES

FY 2024-2025 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 2024-2025 Annual Budget

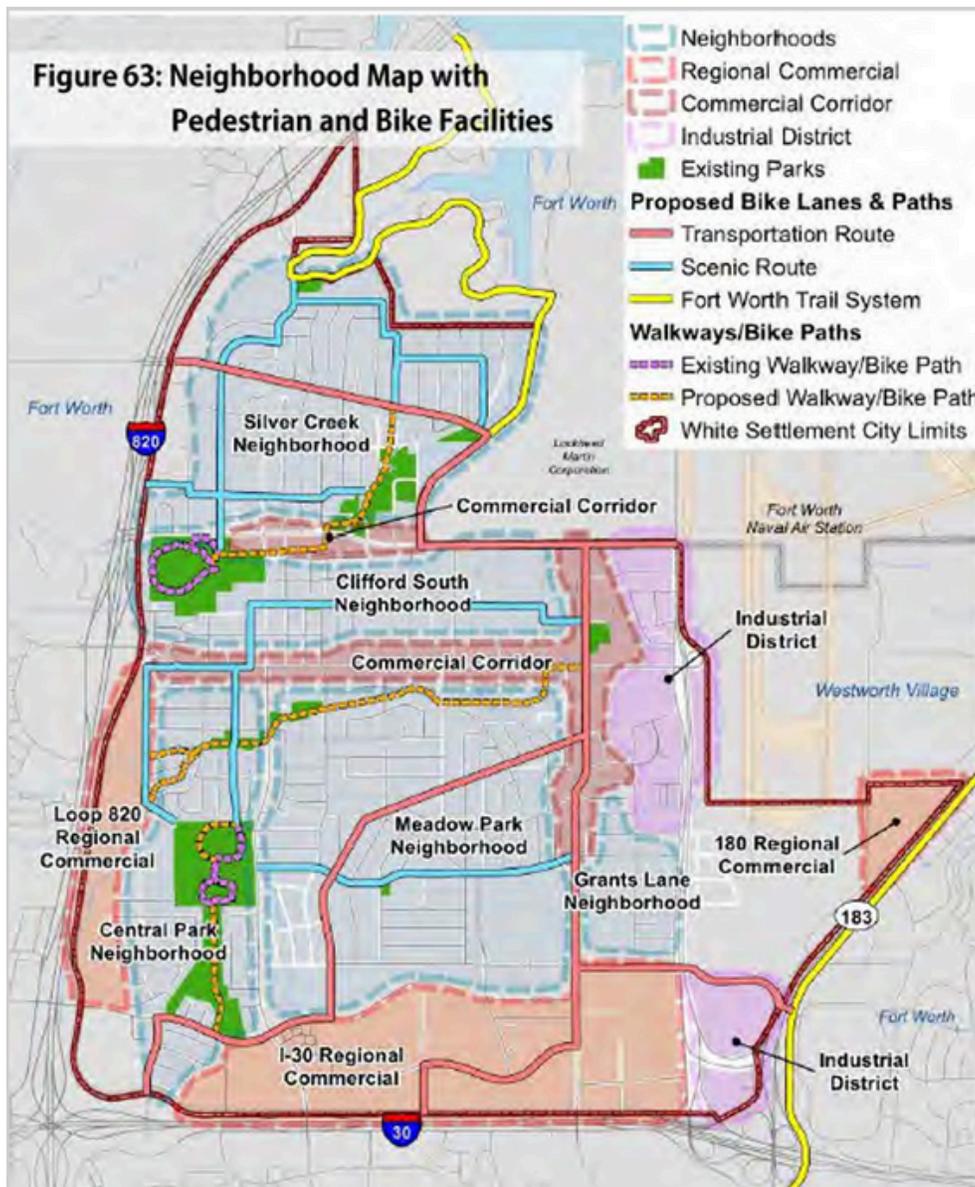


The master thoroughfare plan is the community's transportation policy direction and provides a long-term vision of the major and local street network necessary to meet future travel needs. Land use and transportation decisions are intricately related, because they directly influence and impact one another. 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 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 Annual Budget

BUDGET PROCESS CONTINUED

Budget Preparation

The City Manager's Office and Finance Department perform the functions of preparing and analyzing the 2024-2025 budget. The budget process is initiated in March with the 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 2024. A public hearing on the budget was conducted according to state and local laws on August 27, 2024. 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 13, 2024 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 2024-2025 and the tax rate were adopted by the majority consent of the City Council on September 3, 2024.

PLANNING & BUDGET PROCESS

FY 2024-2025 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 2024-2025 Annual Budget

FUND STRUCTURE

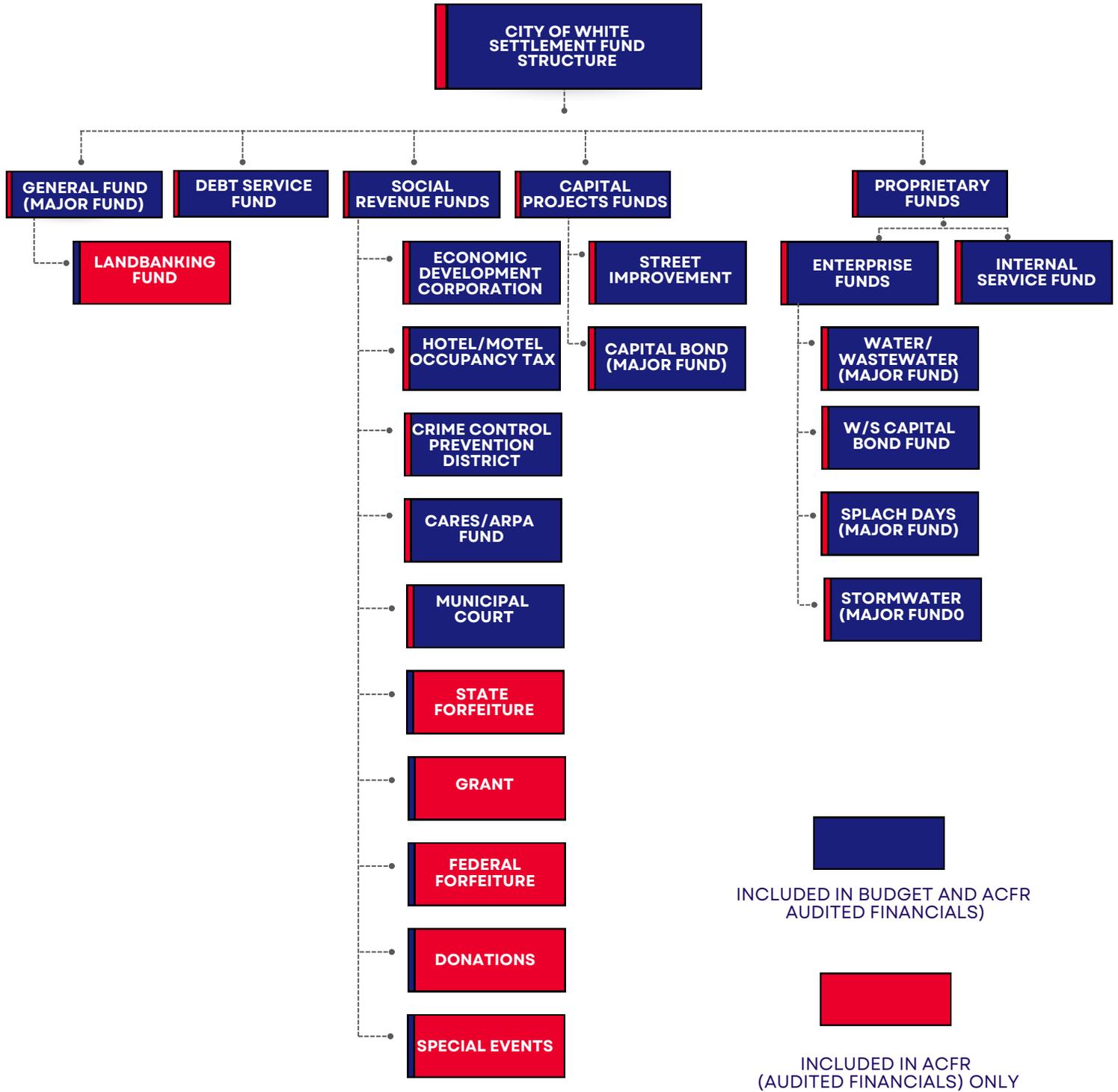




CHART OF ACCOUNTS

FY 2024-2025 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 Funds

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 Bond Fund

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

Water/Wastewater Capital Bond Fund

This fund accounts for the proceeds from revenue bonds issued by the City and related capital expenditures for water and wastewater utility projects.

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 2024-2025 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 2024-2025 Annual Budget**

OVERALL FTE'S BY FUND

	2021	2022	2023	2024	2025
General Government					
Administration	2.00	2.00	2.50	2.50	2.50
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
Media	1.00	1.00	1.00	1.00	1.00
Municipal Facilities	1.00	1.00	1.00	1.00	1.00
Public Safety					
Police	48.00	48.00	46.66	46.66	51.00
Municipal Court & Marshall	3.00	3.00	2.50	3.00	3.00
Fire	15.50	15.50	19.18	19.00	20.00
Code Compliance	1.00	1.00	2.00	2.00	2.00
Planning and Development	3.00	3.00	3.00	3.00	4.00
Animal Control	3.50	2.50	3.00	3.00	3.00
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	12.00
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	25.43
Economic Development and Assistance	-	-	-	-	-
Stormwater Utility	5.34	5.40	5.70	5.40	4.00
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	175.43



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?

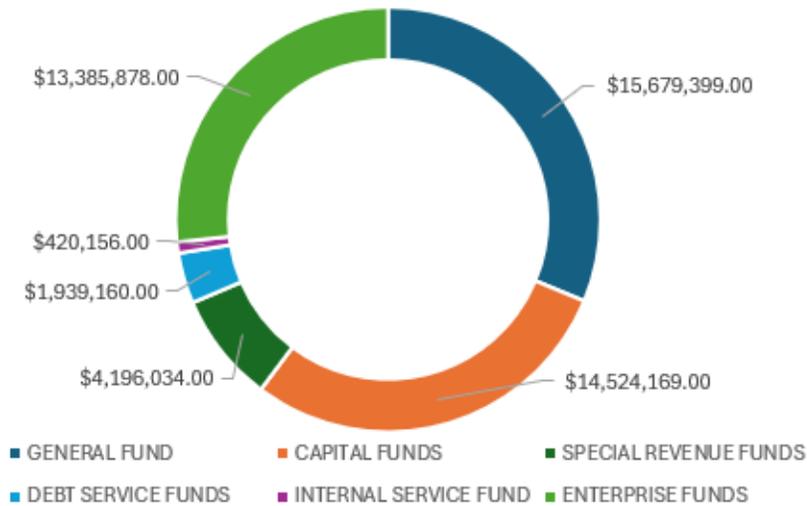
Property Taxes and Charges for Services make up over 20.33% of the City's revenues sources with the majority of that coming from residential properties. Sales Taxes make up over 11.87% from sales in the City. Transfers In are funds moved between funds and not a tangible revenue source.

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.

BUDGET HIGHLIGHTS FY 2024-2025 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 50.25% of the 2024-2025 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.



BUDGET HIGHLIGHTS

FY 2024-2025 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 2024-2025 Annual Budget**

LICENSES & PERMITS

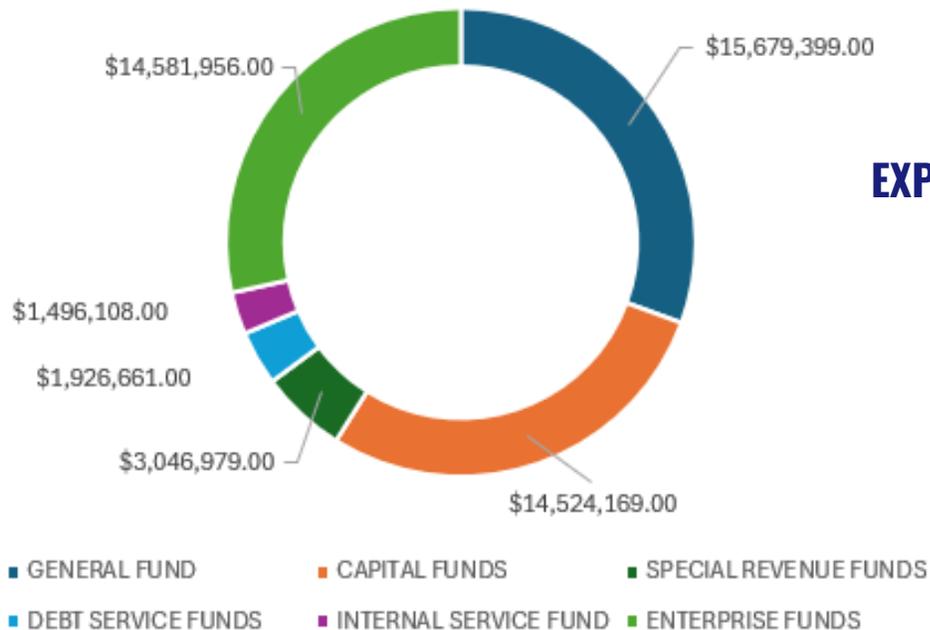
License and Permit revenues include fees charged by the City contractor for registration, business licenses and permits for general construction. Fees are charged for City inspection of electrical, plumbing, and mechanical installations. Major sources of revenue are from building, residential, alarm, 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.



BUDGET HIGHLIGHTS

FY 2024-2025 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.

MULTI-YEAR FINANCIAL PLANS **FY 2024-2025 Annual Budget**



Long Range Planning Summary

The Financial Forecast for the City of White Settlement covers a five-year timeframe including the City's GenerFund, 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 2024-2025 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

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 2024-2025 Annual Budget**

GENERAL FUND

Revenue Type	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Property Tax	\$ 6,299,739.30	\$ 6,813,660.16	\$ 7,522,119.77	\$ 8,039,568.90	\$ 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	\$ 3,243,900.00	\$ 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	\$ 934,000.00	\$ 928,000.00	\$ 928,000.00	\$ 928,000.00	\$ 928,000.00
License and Permits	\$ 309,986.74	\$ 377,300.70	\$ 315,245.00	\$ 376,545.00	\$ 315,245.00	\$ 315,245.00	\$ 315,245.00	\$ 315,245.00
Charges for Service	\$ 213,159.22	\$ 267,275.05	\$ 256,000.00	\$ 217,700.00	\$ 256,000.00	\$ 256,000.00	\$ 256,000.00	\$ 256,000.00
Fines & Forfeitures	\$ 278,599.79	\$ 237,208.92	\$ 272,925.00	\$ 272,925.00	\$ 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	\$ 243,400.00	\$ 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	\$ 1,611,947.75	\$ 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	\$ 15,335,986.65	\$ 16,373,169.14	\$ 16,790,894.09	\$ 16,993,859.60	\$ 25,387,585.86

Department	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
ANIMAL CONTROL	\$ 170,984.62	\$ 184,653.60	\$ 308,413.00	\$ 290,411.78	\$ 286,103.75	\$ 288,512.19	\$ 289,765.91	\$ 150,455.72
CITY COUNCIL	\$ 179,756.71	\$ 240,827.43	\$ 253,612.88	\$ 259,268.00	\$ 261,378.25	\$ 261,631.20	\$ 262,471.86	\$ 262,860.86
CITY MANAGER	\$ 229,137.73	\$ 288,446.23	\$ 358,019.20	\$ 489,203.00	\$ 359,034.28	\$ 359,868.04	\$ 360,256.76	\$ 117,009.60
CITY MARSHAL	\$ 135,850.66	\$ 109,503.60	\$ 147,928.54	\$ 145,654.73	\$ 151,699.26	\$ 152,021.81	\$ 152,315.58	\$ 45,686.92
CITY SECRETARY	\$ 130,403.19	\$ 138,895.60	\$ 207,951.64	\$ 219,734.00	\$ 188,860.05	\$ 188,908.05	\$ 188,908.05	\$ 43,269.00
CODE COMPLIANCE	\$ 46,845.21	\$ 80,316.81	\$ 232,128.51	\$ 221,710.56	\$ 235,759.70	\$ 237,465.57	\$ 239,185.24	\$ 79,269.89
DISPATCH	\$ -	\$ 469,497.50	\$ 839,012.83	\$ 857,958.00	\$ 879,375.70	\$ 904,557.11	\$ 849,354.40	\$ 129,252.74
FINANCE	\$ 485,165.87	\$ 535,700.40	\$ 593,176.05	\$ 687,313.00	\$ 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	\$ 2,718,301.48	\$ 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	\$ 366,449.00	\$ 372,804.85	\$ 371,582.13	\$ 373,263.09	\$ 125,964.00
LIBRARY	\$ 229,029.15	\$ 301,341.25	\$ 335,425.30	\$ 380,354.90	\$ 361,050.77	\$ 362,882.08	\$ 364,824.44	\$ 130,299.21
MEDIA	\$ 125,135.44	\$ 126,393.51	\$ 68,104.99	\$ 132,746.00	\$ 126,206.17	\$ 126,874.09	\$ 127,537.45	\$ 49,747.13
MIS	\$ 305,002.90	\$ 304,835.30	\$ (306,209.45)	\$ 506,384.00	\$ 480,340.45	\$ 480,436.45	\$ 480,436.45	\$ 396,929.00
MUNICIPAL COURT	\$ 163,427.07	\$ 148,279.36	\$ 239,863.22	\$ 253,225.00	\$ 243,558.20	\$ 245,570.82	\$ 247,633.34	\$ 80,524.00
MUNICIPAL FACILITIES	\$ 92,294.94	\$ 91,139.27	\$ 91,248.73	\$ 104,896.50	\$ 291,633.54	\$ 292,361.57	\$ 296,089.24	\$ 213,303.83
NON-DEPARTMENTAL	\$ 483,886.07	\$ 2,359,519.41	\$ 867,256.40	\$ 335,064.89	\$ 715,082.34	\$ 718,202.67	\$ 719,826.47	\$ 656,790.47
PARKS MAINTENANCE	\$ 551,552.21	\$ 769,537.84	\$ 1,109,139.80	\$ 1,147,295.54	\$ 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	\$ 493,195.52	\$ 429,190.63	\$ 433,171.33	\$ 427,651.98	\$ 132,156.70
POLICE ADMINISTRATION	\$ 914,606.50	\$ 650,374.37	\$ 618,176.72	\$ 712,324.33	\$ 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	\$ 4,069,657.00	\$ 4,142,548.65	\$ 4,247,918.30	\$ 4,087,378.83	\$ 63,898.90
PRIDE COMMISSION	\$ -	\$ -	\$ 14,074.00	\$ 13,700.00	\$ 13,899.00	\$ 13,899.00	\$ 13,899.00	\$ 13,899.00
RECREATION	\$ 139,559.39	\$ 185,179.18	\$ 289,983.15	\$ 387,463.74	\$ 372,106.68	\$ 373,046.32	\$ 374,690.13	\$ 90,954.17
SENIOR SERVICES	\$ 143,517.15	\$ 153,905.93	\$ 222,356.57	\$ 245,359.90	\$ 238,334.54	\$ 240,127.99	\$ 241,944.34	\$ 82,703.72
STREETS	\$ 424,951.05	\$ 428,298.50	\$ 668,411.22	\$ 633,763.78	\$ 656,648.31	\$ 664,665.24	\$ 672,927.65	\$ 390,944.05
Total	\$ 10,190,516.79	\$ 13,486,619.82	\$ 14,590,931.42	\$ 15,671,434.65	\$ 16,043,228.45	\$ 16,356,965.96	\$ 16,153,168.30	\$ 4,543,850.19

WATER AND SEWER FUND

Revenue Type	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Charges for Service	\$ 9,764,157.62	\$ 10,238,103.25	\$ 10,319,806.23	\$ 10,500,526.00	\$ 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	\$ 10,660,526.00	\$ 10,930,020.57	\$ 11,174,107.86	\$ 11,174,827.86	\$ 11,172,614.86

Department	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
ENVIRONMENTAL	\$ -	\$ 224,644.80	\$ 229,395.87	\$ 89,958.75	\$ 261,948.13	\$ 263,386.98	\$ 264,823.90	\$ 92,355.77
METER TECHNICIAN	\$ 603,839.36	\$ 684,817.28	\$ 1,561,526.06	\$ 941,112.52	\$ 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	\$ 166,442.00	\$ 2,388,037.23	\$ 2,116,169.78	\$ 2,149,427.15	\$ 1,523,627.00
SANITATION	\$ 756,424.42	\$ 835,501.87	\$ 1,003,643.00	\$ 1,059,743.00	\$ 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	\$ 661,208.00	\$ 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	\$ 132,000.00	\$ 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	\$ 66,250.00	\$ 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	\$ 3,622,214.27	\$ 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 Actual	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
STORMWATER COLLECTION - RES	336,906.08	339,693.73	335,000.00	335,000.00	500,000.00	500,000.00	500,000.00	500,000.00
STORMWATER COLLECTION COMM	243,924.95	244,240.72	259,008.00	259,008.00	500,000.00	500,000.00	500,000.00	500,000.00
PENALTY FEES	8,843.94	9,978.12	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
Charges for Service	\$ 589,674.97	\$ 593,912.57	\$ 602,508.00	\$ 605,508.00	\$ 1,008,500.00	\$ 1,008,500.00	\$ 1,008,500.00	\$ 1,008,500.00
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	\$ 631,908.00	\$ 1,034,900.00	\$ 1,034,900.00	\$ 1,034,900.00	\$ 1,034,900.00

Department	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
STORMWATER UTILITY	\$ 551,809.25	\$ 655,024.75	\$ 1,133,929.99	\$ 1,186,763.87	\$ 614,571.15	\$ 619,196.35	\$ 622,344.02	\$ 3,138,085.72
Total	\$ 551,809.25	\$ 655,024.75	\$ 1,133,929.99	\$ 1,186,763.87	\$ 614,571.15	\$ 619,196.35	\$ 622,344.02	\$ 3,138,085.72

MULTI-YEAR FINANCIAL PLANS **FY 2024-2025 Annual Budget**

SPLASH DAYZ FUND

Revenue Type	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
Water Park Admissions	\$ 707,690.54	\$ 811,841.08	\$ 828,750.00	\$ 1,172,923.57	\$ 868,412.50	\$ 910,583.13	\$ 910,583.13	\$ 910,583.13
Water Park Rentals	\$ 52,765.00	\$ 51,180.55	\$ 55,000.00	\$ 85,000.00	\$ 57,625.00	\$ 60,381.25	\$ 60,381.25	\$ 60,381.25
Convention Center	\$ 30,935.00	\$ 36,296.86	\$ 30,000.00	\$ 60,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Concessions	\$ 106,489.46	\$ 116,409.41	\$ 129,325.00	\$ 154,325.00	\$ 133,341.25	\$ 137,558.31	\$ 137,558.31	\$ 137,558.31
Other Revenue	\$ 15,236.75	\$ 19,767.17	\$ 15,500.00	\$ 25,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00
Transfers in	\$ 307,255.16	\$ 637,546.99	\$ 762,849.00	\$ 595,695.00	\$ 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	\$ 2,093,443.57	\$ 1,670,843.75	\$ 1,719,987.69	\$ 1,719,987.69	\$ 1,719,987.69

Department	FY2022 Actual	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
ADMINISTRATION	\$ 368,721.35	\$ 413,255.02	\$ 331,313.70	\$ 450,156.61	\$ 333,370.03	\$ 334,418.35	\$ 335,437.39	\$ 217,290.00
CASH CONTROL	\$ 13,946.37	\$ 23,214.85	\$ 36,782.98	\$ 18,357.00	\$ 33,782.98	\$ 33,782.98	\$ 33,782.98	\$ 5,000.00
CONVENTION CENTER	\$ 150,195.36	\$ 117,118.86	\$ 450,910.52	\$ 463,391.32	\$ 200,744.34	\$ 201,100.74	\$ 201,456.42	\$ 158,398.00
EMT	\$ 343.45	\$ 2,196.85	\$ 6,360.00	\$ 6,360.00	\$ 5,160.00	\$ 5,160.00	\$ 5,160.00	\$ 5,160.00
FACILITY MAINTENANCE	\$ 364,592.41	\$ 626,779.21	\$ 647,321.16	\$ 586,831.64	\$ 692,954.82	\$ 693,359.22	\$ 693,414.90	\$ 533,274.63
FOOD & BEVERAGE	\$ 86,641.78	\$ 109,209.29	\$ 134,925.10	\$ 168,468.00	\$ 125,925.10	\$ 125,925.10	\$ 125,925.10	\$ 58,000.00
FRONT GATE	\$ 53,385.03	\$ 67,196.01	\$ 79,907.61	\$ 85,619.00	\$ 78,907.61	\$ 78,907.61	\$ 78,907.61	\$ 11,300.00
LIFEGUARDS	\$ 214,952.84	\$ 203,446.27	\$ 263,733.45	\$ 314,260.00	\$ 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	\$ 2,093,443.57	\$ 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 Actual	FY2025 Adopted	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	\$ 1,638,679.75	\$ 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
DEBT SERVICE FUND	\$ 1,639,008.37	\$ 1,652,297.34	\$ 2,104,744.62	\$ 1,939,160.00	\$ 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	\$ 1,633,679.00	\$ 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	\$ 425,000.00	\$ 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)	\$ (391,356.00)	\$ 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	\$ 447,000.00	\$ 422,250.00	\$ 432,756.25	\$ 432,756.25	\$ 432,756.25
TIRZ #1 FUND	\$ -	\$ 104,589.01	\$ 399,315.15	\$ (479,178.00)	\$ 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 Actual	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
ANIMAL CONTROL	\$ 2,220.47	\$ 1,472.86	\$ 32,517.09	\$ -	\$ -	\$ -	\$ -	\$ -
CHILD SAFETY	\$ 1,106.74	\$ 2,730.00	\$ 29,030.18	\$ 19,285.31	\$ 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	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
CRIME DISTRICT	\$ 1,251,470.77	\$ 1,283,854.68	\$ 2,150,965.90	\$ 1,638,697.75	\$ 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	\$ 1,925,051.00	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -
FIRE	\$ 2,148.02	\$ 2,506.07	\$ 167,044.40	\$ 23,172.16	\$ 27,902.40	\$ 27,902.40	\$ 1,427,902.40	\$ 27,902.40
LIBRARY	\$ -	\$ 8,021.14	\$ 35,045.44	\$ 15,600.00	\$ -	\$ -	\$ -	\$ -
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	\$ 74,386.74	\$ 74,386.94	\$ 74,386.94
OCCUPANCY TAX	\$ 312,839.80	\$ 338,063.77	\$ 524,067.88	\$ 422,875.06	\$ 388,098.87	\$ 388,646.75	\$ 388,674.05	\$ 371,151.33
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	\$ 447,000.00	\$ 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
WASTEWATER COLLECTION	\$ 1,891.32	\$ (2,297.79)	\$ 1,573,846.65	\$ 3,214,573.00	\$ 300,864.00	\$ 8,364.00	\$ 8,364.00	\$ 1,079,364.00
WATER	\$ 4,522.97	\$ (6,987.16)	\$ 4,081,786.75	\$ 1,163,032.00	\$ 453,772.00	\$ 27,672.00	\$ 27,672.00	\$ 1,293,072.00
Total	\$ 5,238,093.95	\$ 6,221,123.57	\$ 23,954,512.61	\$ 11,003,286.10	\$ 7,232,280.64	\$ 5,619,858.87	\$ 6,436,995.91	\$ 11,365,480.00

MULTI-YEAR CAPITAL IMPROVEMENT PLAN (CIP)

FY 2025 - FY 2029

CAPITAL IMPROVEMENT PROGRAM 2025 - 2029

Year	Title	Total Project Cost	Internal Service Fund (33)	Water & Sewer Fund (02)	Capital Bond Fund (09)	Stormwater Fund (23)	ARPA (26)	Utility Capital Bond Fund (34)	TIRZ #1 (35)
2025	Municipal Façade Improvements	\$ 2,468,500.00	\$ 1,268,500.00		\$ 1,200,000.00				
	Gibbs - Water, Wastewater	\$ 130,200.00						\$ 130,200.00	
	Gibbs - Street	\$ 2,246,602.00			\$ 2,246,602.00				
	Mirike - Water, Wastewater	\$ 942,689.00						\$ 942,689.00	
	Mirike - Street	\$ 1,166,512.00			\$ 1,166,512.00				
	Signal Lights	\$ 200,000.00							\$ 200,000.00
	Raymond - Water, Wastewater	\$ 416,700.00						\$ 416,700.00	
	North Las Vegas Trail Reconstruction - Utility/Construction	\$ 2,076,400.00						\$ 2,076,400.00	
	Additional water line 10' relocation (recent bid awarded to A&M)	\$ -						\$ -	
	Clyde - Water	\$ -						\$ -	
	Additional DCIP water line	\$ -						\$ -	
	CDBG	\$ -						\$ -	
	Bollinger & Spur 341 - Stormwater	\$ 211,673.00				\$ 211,673.00			
	Sum of Total Project Cost	\$ 9,859,276.00	\$ 1,268,500.00	\$ -	\$ 4,613,114.00	\$ 211,673.00	\$ -	\$ 4,460,989.00	\$ 200,000.00
2026	Wyatt - Water	\$ 600,000.00							\$ 600,000.00
	Clyde - Street	\$ 210,000.00			\$ 210,000.00				
	Raymond - Street	\$ 375,000.00			\$ 375,000.00				
	North Las Vegas Trail Reconstruction - Street	\$ 3,648,000.00							
	Lift Station Improvements	\$ 316,840.00		\$ 316,840.00					
	Wellsite Improvements	\$ 650,000.00		\$ 650,000.00					
	Bollinger & Spur 341 - Stormwater	\$ 211,673.00				\$ 211,673.00			
	Sum of Total Project Cost	\$ 6,011,513.00	\$ 3,648,000.00	\$ 966,840.00	\$ 585,000.00	\$ 211,673.00	\$ -	\$ -	\$ 600,000.00
2027	Park - General Trail Improvements	\$ 250,000.00							\$ 250,000.00
	S Redford - Water	\$ 426,100.00						\$ 426,100.00	
	S Redford - Wastewater	\$ 292,500.00						\$ 292,500.00	
	S Redford - Street	\$ 1,500,000.00							
	Sum of Total Project Cost	\$ 2,468,600.00	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ 718,600.00	\$ 250,000.00
2028	Fire Ladder Truck	\$ 1,400,000.00							\$ 1,400,000.00
	Landscape / Open Space - White Settlement Rd	\$ 800,000.00							\$ 800,000.00
	Cherry Ln - Stormwater	\$ 1,500,000.00							\$ 1,500,000.00
	Cherry Ln - Street	\$ 2,100,000.00							\$ 2,100,000.00
	Bike Path Expansion - Central Park	\$ -							\$ -
	Bike Path Expansion - S. Cherry Ln to Dale Ln	\$ -							\$ -
	Bike Path Expansion - Vaquero to Veterans Park	\$ -							\$ -
	Spur 341	\$ 250,000.00							\$ 250,000.00
	Sum of Total Project Cost	\$ 6,050,000.00	\$ 1,400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,650,000.00
2029	Fire Ladder Truck	\$ 1,400,000.00							\$ 1,400,000.00
	Public Safety Center	\$ 24,000,000.00							\$ 24,000,000.00
	Bike Path Expansion - Central Park	\$ -							\$ -
	Bike Path Expansion - S. Cherry Ln to Dale Ln	\$ -							\$ -
	Bike Path Expansion - Vaquero to Veterans Park	\$ -							\$ -
	Spur 341	\$ 250,000.00							\$ 250,000.00
	Western Hills	\$ 1,000,000.00							\$ 1,000,000.00
	Sum of Total Project Cost	\$ 26,650,000.00	\$ 25,400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00



FUND BALANCE CHANGES

FY 2024-2025 Annual Budget

Fund	Revenue	Expenditure	Over / (Under)	Fund Balance 09/30/2024	Projected Fund Balance 09/30/2025
General Fund (01)	\$ 15,679,399	\$ 15,679,399	\$ -	\$ 11,078,357	\$ 11,078,357
Utility Fund (02)	\$ 10,660,526	\$ 11,301,748	\$ (641,222)	\$ 16,647,973	\$ 16,006,751
EDC (04)	\$ 1,633,680	\$ 765,695	\$ 867,985	\$ 1,607,398	\$ 2,475,383
Hotel Occupancy (05)	\$ 425,000	\$ 422,875	\$ 2,125	\$ 460,855	\$ 462,980
Debt Service (06)	\$ 1,939,160	\$ 1,926,661	\$ 12,499	\$ 306,925	\$ 319,424
Splash Dayz (07)	\$ 2,093,444	\$ 2,093,444	\$ -	\$ 406,871	\$ 406,871
CCPD (08)	\$ 1,638,680	\$ 1,638,680	\$ -	\$ 1,712,490	\$ 1,712,490
Capital Bond (09)	\$ 6,708,741	\$ 6,708,741	\$ -	\$ 8,953,083	\$ 8,953,083
Street Improvement (10)	\$ 447,000	\$ 447,000	\$ -	\$ 942,626	\$ 942,626
Court (19)	\$ 19,496	\$ 19,729	\$ (233)	\$ 22,100	\$ 21,867
Stormwater (23)	\$ 631,908	\$ 1,186,764	\$ (554,856)	\$ 3,816,765	\$ 3,261,909
CARES/ARPA (26)	\$ 2,940,823	\$ 2,940,823	\$ -	\$ 282,679	\$ 282,679
Internal Service (33)	\$ 420,156	\$ 1,496,108	\$ (1,075,952)	\$ 1,604,918	\$ 528,966
Utility Capital Bond (34)	\$ 4,427,605	\$ 4,427,605	\$ -	\$ 1,896,951	\$ 1,896,951
TIRZ #1 (35)	\$ 479,178	\$ 200,000	\$ 279,178	\$ 720,554	\$ 999,732

- 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 2024-2025 Annual Budget**

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	ADOPTED	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Property Tax	R	\$ (6,404,350.64)	\$ (6,926,375.56)	\$ (7,255,616.59)	\$ (7,611,620.00)	\$ (8,039,568.90)	\$ 427,948.90	5.622%
Sales & Use Tax	R	\$ (2,661,158.00)	\$ (2,928,619.04)	\$ (3,400,280.54)	\$ (3,257,500.00)	\$ (3,243,900.00)	\$ (13,600.00)	-0.417%
Franchise Fees	R	\$ (870,633.40)	\$ (919,731.43)	\$ (860,819.65)	\$ (928,000.00)	\$ (934,000.00)	\$ 6,000.00	0.647%
License & Permits	R	\$ (344,705.24)	\$ (409,640.30)	\$ (320,197.37)	\$ (353,545.00)	\$ (376,545.00)	\$ 23,000.00	6.506%
Charges for Service	R	\$ (178,426.44)	\$ (235,125.45)	\$ (216,552.56)	\$ (217,700.00)	\$ (217,700.00)	\$ -	0.000%
Fines & Forfeitures	R	\$ (278,599.79)	\$ (237,208.92)	\$ (306,620.81)	\$ (272,925.00)	\$ (272,925.00)	\$ -	0.000%
Interest Income	R	\$ (121,577.12)	\$ (118,891.34)	\$ (625,135.17)	\$ (396,000.00)	\$ (396,000.00)	\$ -	0.000%
Intergovernmental Revenue	R	\$ -	\$ -	\$ (178,375.05)	\$ (297,595.00)	\$ (343,412.00)	\$ 45,817.00	15.396%
Other Revenue	R	\$ (159,505.33)	\$ (179,201.90)	\$ (162,155.76)	\$ (243,400.00)	\$ (243,400.00)	\$ -	0.000%
Transfers In	R	\$ (1,395,665.00)	\$ (1,656,707.04)	\$ (1,745,184.81)	\$ (1,692,743.00)	\$ (1,611,947.75)	\$ (80,795.25)	-4.773%
		<u>\$ (12,414,620.96)</u>	<u>\$ (13,611,500.98)</u>	<u>\$ (15,070,938.31)</u>	<u>\$ (15,271,028.00)</u>	<u>\$ (15,679,398.65)</u>	<u>\$ 408,370.65</u>	<u>2.674%</u>

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	ADOPTED	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
501 CITY COUNCIL	E	\$ 179,756.71	\$ 240,827.43	\$ 259,397.66	\$ 258,639.16	\$ 259,268.00	\$ 628.84	0.243%
502 CITY MANAGER	E	\$ 229,137.73	\$ 288,396.23	\$ 345,841.33	\$ 475,514.97	\$ 489,203.00	\$ 13,688.03	2.879%
503 CITY SECRETARY	E	\$ 130,403.19	\$ 137,275.60	\$ 228,806.33	\$ 208,273.00	\$ 221,858.00	\$ 13,585.00	6.523%
504 HUMAN RESOURCES	E	\$ 161,901.46	\$ 230,749.19	\$ 269,757.62	\$ 374,826.15	\$ 366,449.00	\$ (8,377.15)	-2.235%
505 IT	E	\$ 305,400.36	\$ 305,080.25	\$ 536,572.07	\$ 498,440.04	\$ 506,384.00	\$ 7,943.96	1.594%
506 CITY MARSHAL	E	\$ 135,850.66	\$ 109,503.60	\$ 112,542.93	\$ 152,791.38	\$ 145,654.73	\$ (7,136.65)	-4.671%
507 FINANCE	E	\$ 485,165.87	\$ 535,700.40	\$ 529,065.10	\$ 592,560.18	\$ 687,313.00	\$ 94,752.82	15.990%
508 MUNICIPAL COURT	E	\$ 165,825.21	\$ 146,005.36	\$ 208,580.99	\$ 239,685.54	\$ 253,225.00	\$ 13,539.46	5.649%
509 PURCHASING	E	\$ 77,140.39	\$ 86,439.80	\$ 89,471.89	\$ 105,346.63	\$ -	\$ (105,346.63)	-100.000%
510 MEDIA	E	\$ 125,435.32	\$ 126,797.91	\$ 100,130.35	\$ 134,972.82	\$ 132,746.00	\$ (2,226.82)	-1.650%
511 CODE	E	\$ 46,845.21	\$ 80,316.81	\$ 148,337.76	\$ 231,693.28	\$ 221,710.56	\$ (9,982.72)	-4.309%
512 FACILITIES	E	\$ 94,104.00	\$ 93,801.09	\$ 103,680.20	\$ 103,656.24	\$ 104,896.50	\$ 1,240.26	1.197%
513 STREETS	E	\$ 424,951.05	\$ 428,313.34	\$ 497,571.86	\$ 664,420.84	\$ 645,910.78	\$ (18,510.06)	-2.786%
514 COMMUNITY DEVELOPMENT	E	\$ 270,054.50	\$ 299,938.22	\$ 401,589.07	\$ 420,896.93	\$ 498,596.52	\$ 77,699.59	18.460%
515 POLICE ADMIN	E	\$ 935,271.50	\$ 645,871.37	\$ 634,922.65	\$ 618,795.68	\$ 712,324.33	\$ 93,528.65	15.115%
516 PATROL	E	\$ 3,013,208.06	\$ 3,289,886.96	\$ 3,603,239.73	\$ 3,883,721.04	\$ 4,069,657.00	\$ 185,935.96	4.788%
517 ANIMAL CONTROL	E	\$ 169,812.29	\$ 184,100.27	\$ 203,927.62	\$ 313,102.63	\$ 290,411.78	\$ (22,690.85)	-7.247%
518 FIRE	E	\$ 1,792,411.91	\$ 2,091,627.11	\$ 2,297,708.23	\$ 2,732,218.83	\$ 2,718,301.48	\$ (13,917.35)	-0.509%
519 DISPATCH	E	\$ -	\$ 469,497.50	\$ 603,255.43	\$ 838,143.19	\$ 857,958.00	\$ 19,814.81	2.364%
520 LIBRARY	E	\$ 257,992.15	\$ 299,634.25	\$ 309,978.33	\$ 333,088.12	\$ 380,354.90	\$ 47,266.78	14.190%
522 SENIOR SERVICES	E	\$ 156,939.22	\$ 153,601.00	\$ 156,491.39	\$ 219,704.88	\$ 245,359.90	\$ 25,655.02	11.677%
523 RECREATION	E	\$ 144,456.57	\$ 191,443.48	\$ 203,693.25	\$ 290,119.45	\$ 389,455.74	\$ 99,336.29	34.240%
524 PARKS	E	\$ 551,552.21	\$ 769,493.84	\$ 998,322.16	\$ 1,207,071.07	\$ 1,147,295.54	\$ (59,775.53)	-4.952%
590 NON-DEPT	E	\$ 978,319.04	\$ 2,428,170.53	\$ 2,031,456.05	\$ 962,693.00	\$ 335,064.89	\$ (627,628.11)	-65.195%
		<u>\$ 10,831,934.61</u>	<u>\$ 13,632,471.54</u>	<u>\$ 14,874,340.00</u>	<u>\$ 15,860,375.05</u>	<u>\$ 15,679,398.65</u>	<u>\$ (180,976.40)</u>	<u>-1.141%</u>

	2020-2021	2021-2022	2022-2023	ADOPTED	ADOPTED
	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025
Rev	\$ (12,414,620.96)	\$ (13,611,500.98)	\$ (15,070,938.31)	\$ (15,271,028.00)	\$ (15,679,398.65)
Exp	\$ 10,831,934.61	\$ 13,632,471.54	\$ 14,874,340.00	\$ 15,860,375.05	\$ 15,679,398.65
	\$ (1,582,686.35)	\$ 20,970.56	\$ (196,598.31)	\$ 589,347.05	\$ -



FUND DEPARTMENTS



GENERAL GOVERNMENT

- City Council (50)
- City Manager (51)
- City Secretary (52-53)
- Human Resources (54)
- Management Information Systems MIS (55)
- Finance (56)
- Media (57)
- Municipal Facilities (58)



PUBLIC SAFETY

- City Marshal (59)
- Municipal Court (60)
- Code Compliance (61)
- Planning & Development (62)
- Police (63-64)
- Animal Control (65)
- Fire (66-67)



PUBLIC WORKS

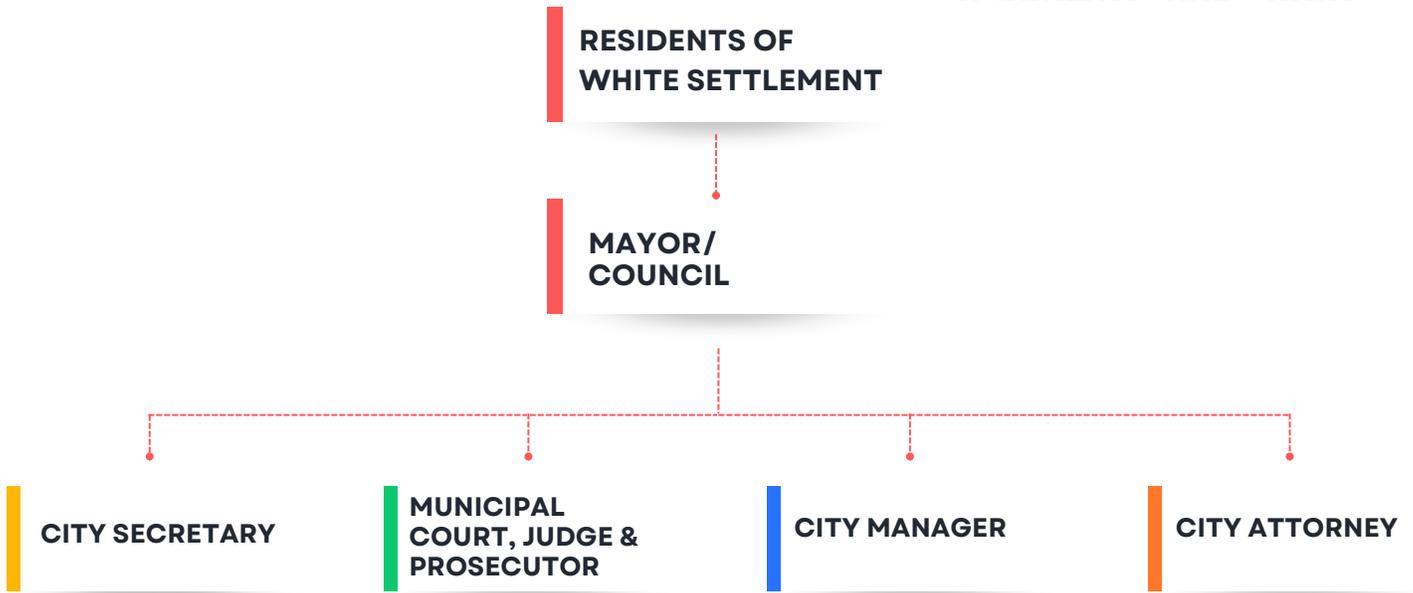
- Streets (68)



CULTURE & RECREATION

- Library (69)
- Senior Services (70)
- Recreation (71)
- Parks Maintenance (72)
- Pride Commission (73)

ORGANIZATIONAL CHART

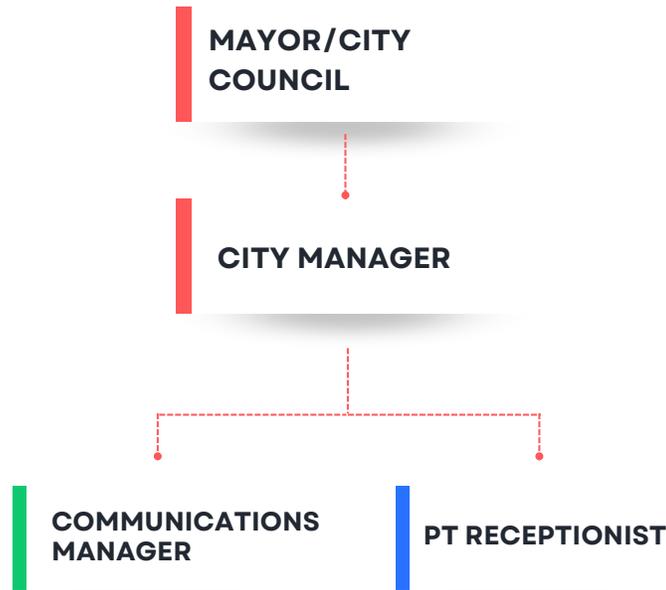


DESCRIPTION

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.

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 31.36	\$ 5.98	\$ 340.60	\$ 47.16	\$ 47.00	\$ (0.16)	-0.339%
Materials & Supplies	E	\$ 208.06	\$ 658.58	\$ 3,524.00	\$ 1,665.00	\$ 1,600.00	\$ (65.00)	-3.904%
Contractual Services	E	\$ 179,517.29	\$ 240,162.87	\$ 255,533.06	\$ 256,927.00	\$ 257,621.00	\$ 694.00	0.270%
		\$179,756.71	\$240,827.43	\$259,397.66	\$258,639.16	\$259,268.00	\$ 628.84	3.12%

ORGANIZATIONAL CHART

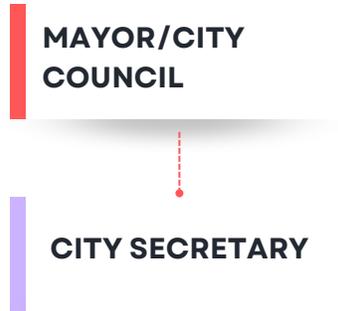


DESCRIPTION

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.

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 224,300.86	\$ 276,892.75	\$ 321,525.08	\$ 240,611.86	\$ 374,532.00	\$ 133,920.14	55.658%
Materials & Supplies	E	\$ 359.00	\$ 276.38	\$ 1,469.38	\$ 550.00	\$ 550.00	\$ -	0.000%
Contractual Services	E	\$ 4,477.87	\$ 11,227.10	\$ 22,846.87	\$ 114,971.00	\$ 114,121.00	\$ (850.00)	-0.739%
		<u>\$229,137.73</u>	<u>\$288,396.23</u>	<u>\$345,841.33</u>	<u>\$356,132.86</u>	<u>\$489,203.00</u>	<u>\$ 133,070.14</u>	<u>3.12%</u>

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 2024-2025 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

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 106,614.95	\$ 110,826.48	\$ 169,367.84	\$ 145,148.00	\$ 152,016.00	\$ 6,868.00	4.732%
Materials & Supplies	E	\$ 211.77	\$ 428.51	\$ 11,730.89	\$ 860.00	\$ 860.00	\$ -	0.000%
Contractual Services	E	\$ 23,576.47	\$ 26,020.61	\$ 45,583.60	\$ 60,141.00	\$ 66,858.00	\$ 6,717.00	11.169%
Debt Service	E	\$ -	\$ -	\$ 2,124.00	\$ 2,124.00	\$ 2,124.00	\$ -	0.000%
		\$130,403.19	\$137,275.60	\$226,682.33	\$206,149.00	\$219,734.00	\$ 13,585.00	3.12%

HUMAN RESOURCES

FY 2024-2025 Annual Budget



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.

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 94,229.61	\$ 149,869.52	\$ 161,552.98	\$ 242,799.15	\$ 234,422.00	\$ (8,377.15)	-3.450%
Materials & Supplies	E	\$ 3,005.60	\$ 1,852.21	\$ 5,583.36	\$ 5,200.00	\$ 5,200.00	\$ -	0.000%
Contractual Services	E	\$ 64,666.25	\$ 79,027.46	\$ 102,621.28	\$ 126,827.00	\$ 126,827.00	\$ -	0.000%
Debt Service	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		\$161,901.46	\$230,749.19	\$269,757.62	\$374,826.15	\$366,449.00	\$ (8,377.15)	3.12%

MANAGEMENT INFORMATION SERVICES (MIS) **FY 2024-2025 Annual Budget**

ORGANIZATIONAL CHART



DESCRIPTION

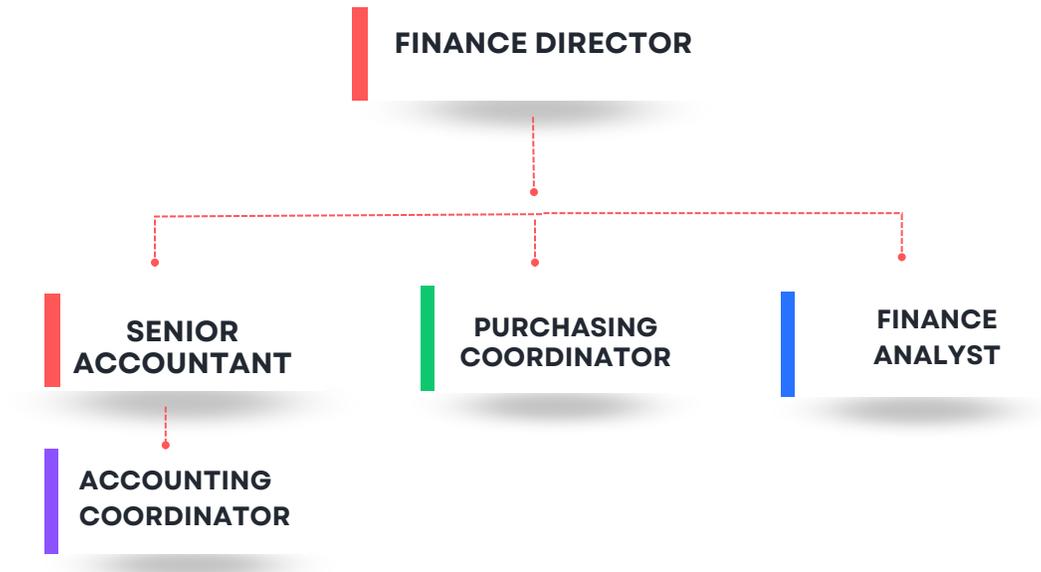
Management information services (MIS) strives to provide City departments with a operational, secure and reliable network environment to provide city staff with the access to necessary platforms and equipment in a timely manner for successful productivity and processes.

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

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 149,283.56	\$ 151,016.67	\$ 174,076.62	\$ 90,399.04	\$ 97,268.00	\$ 6,868.96	7.598%
Materials & Supplies	E	\$ 867.73	\$ 1,371.18	\$ 2,015.71	\$ 2,300.00	\$ 2,300.00	\$ -	0.000%
Contractual Services	E	\$ 138,560.85	\$ 152,692.40	\$ 273,091.09	\$ 405,741.00	\$ 406,816.00	\$ 1,075.00	0.265%
Debt Service	E	\$ 16,688.22	\$ -	\$ 87,388.65	\$ -	\$ -	\$ -	#DIV/0!
		<u>\$ 305,400.36</u>	<u>\$305,080.25</u>	<u>\$449,183.42</u>	<u>\$498,440.04</u>	<u>\$506,384.00</u>	<u>\$ 7,943.96</u>	<u>3.12%</u>

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

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 440,677.62	\$ 454,110.80	\$ 510,379.01	\$ 541,539.18	\$ 616,921.00	\$75,381.82	13.920%
Materials & Supplies	E	\$ 4,878.31	\$ 4,968.16	\$ 4,557.37	\$ 6,721.00	\$ 7,721.00	\$ 1,000.00	14.879%
Contractual Services	E	\$ 39,609.94	\$ 76,621.44	\$ 14,128.72	\$ 44,300.00	\$ 62,671.00	\$18,371.00	41.470%
		\$485,165.87	\$535,700.40	\$529,065.10	\$592,560.18	\$687,313.00	\$94,752.82	3.12%



FY 2024-2025 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

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 61,331.95	\$ 63,884.31	\$ 70,544.60	\$ 75,289.82	\$ 80,423.00	\$ 5,133.18	6.818%
Materials & Supplies	E	\$ 678.00	\$ 1,308.59	\$ 772.00	\$ 7,360.00	\$ 7,723.00	\$ 363.00	4.932%
Contractual Services	E	\$ 63,425.37	\$ 61,605.01	\$ 28,813.75	\$ 44,963.00	\$ 44,600.00	\$ (363.00)	-0.807%
		<u>\$125,435.32</u>	<u>\$126,797.91</u>	<u>\$100,130.35</u>	<u>\$127,612.82</u>	<u>\$132,746.00</u>	<u>\$ 5,133.18</u>	<u>3.12%</u>

MUNICIPAL FACILITIES

FY 2024-2025 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.

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 62,901.17	\$ 60,463.48	\$ 66,925.50	\$ 79,338.24	\$ 84,784.00	\$ 5,445.76	6.864%
Materials & Supplies	E	\$ 6,675.79	\$ 8,118.91	\$ 11,779.35	\$ 13,075.00	\$ 12,440.00	\$ (635.00)	-4.857%
Contractual Services	E	\$ 24,527.04	\$ 25,218.70	\$ 24,975.35	\$ 11,243.00	\$ 7,672.50	\$ (3,570.50)	-31.758%
		\$94,104.00	\$93,801.09	\$103,680.20	\$103,656.24	\$104,896.50	\$ 1,240.26	3.12%



FY 2024-2025 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

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 95,846.32	\$ 53,935.14	\$ 42,406.33	\$ 108,068.38	\$ 113,495.00	\$ 5,426.62	5.021%
Materials & Supplies	E	\$ 6,740.76	\$ 17,424.79	\$ 17,525.22	\$ 15,853.00	\$ 15,853.00	\$ -	0.000%
Contractual Services	E	\$ 33,263.58	\$ 38,143.67	\$ 52,611.38	\$ 28,870.00	\$ 16,306.73	\$ (12,563.27)	-43.517%
		\$135,850.66	\$109,503.60	\$112,542.93	\$152,791.38	\$145,654.73	\$ (7,136.65)	3.12%

MUNICIPAL COURT FY 2024-2025 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

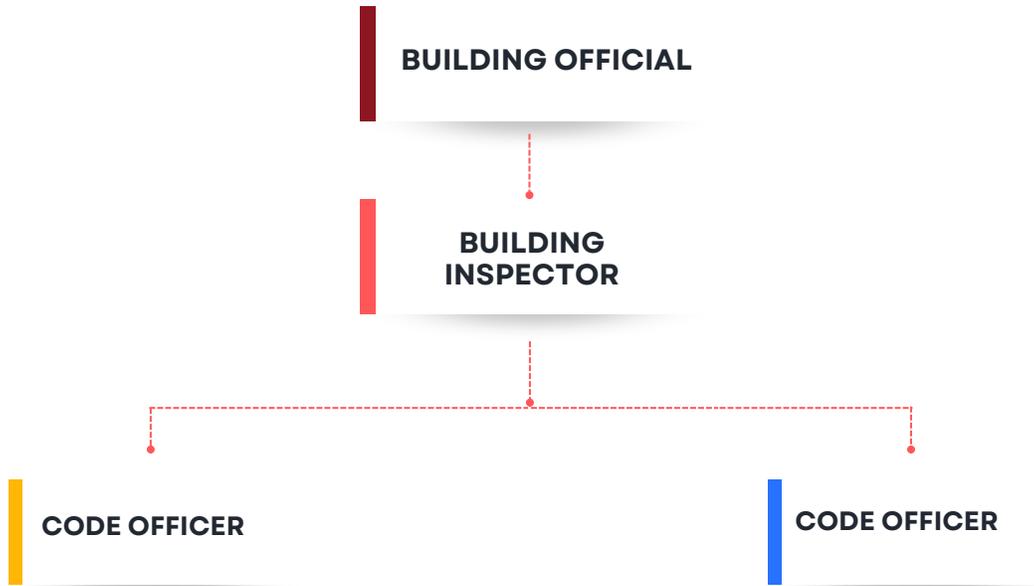
- Docket / case flow management
- Juvenile case processing
- Access to court
- Mandatory reporting
- Warrant maintenance
- Compliance with court orders

Account Description Type		2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 95,858.57	\$ 81,269.16	\$ 142,496.88	\$ 158,817.54	\$ 172,357.00	\$13,539.46	8.525%
Materials & Supplies	E	\$ 7,563.77	\$ 5,008.83	\$ 5,057.31	\$ 8,000.00	\$ 7,200.00	\$ (800.00)	-10.000%
Contractual Services	E	\$ 62,402.87	\$ 59,727.37	\$ 58,890.80	\$ 70,732.00	\$ 68,962.00	\$ (1,770.00)	-2.502%
Debt Service	E	\$ -	\$ -	\$ 2,136.00	\$ 2,136.00	\$ 4,706.00	\$ 2,570.00	120.318%
		\$ 165,825.21	\$ 146,005.36	\$ 208,580.99	\$ 239,685.54	\$ 253,225.00	\$10,969.46	3.12%

CODE COMPLIANCE

FY 2024-2025 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

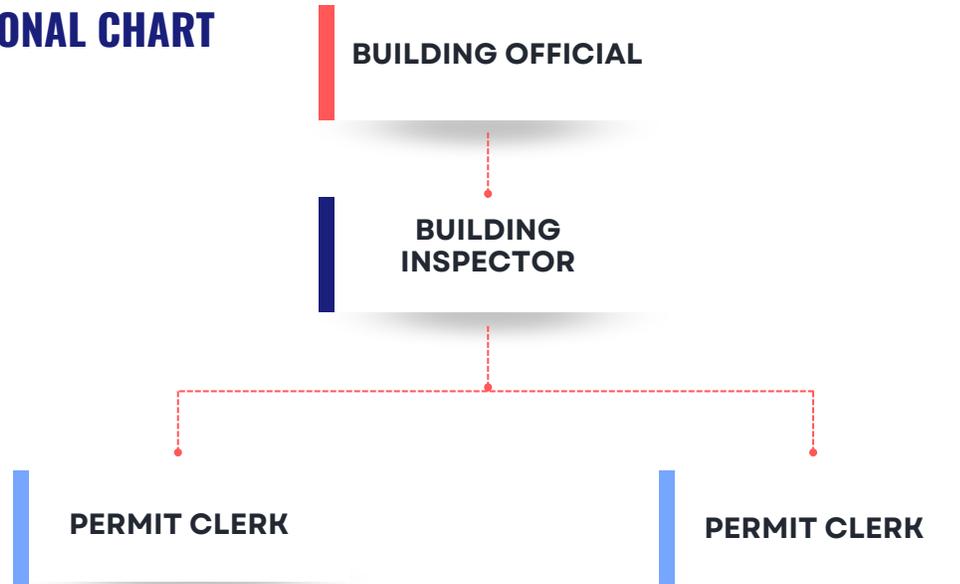
The Code Compliance Department comprises trained, licensed officers who use a hometown community approach to create strong bonds with our residents and visitors. Officers monitor applicable ordinances, codes, and regulations related to zoning, land use, public nuisance, health and safety, blight, and 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.

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 25,579.53	\$ 60,985.60	\$ 126,823.36	\$ 154,687.28	\$ 164,954.00	\$ 10,266.72	6.637%
Materials & Supplies	E	\$ 3,166.40	\$ 3,483.91	\$ 4,259.02	\$ 8,521.00	\$ 8,321.00	\$ (200.00)	-2.347%
Contractual Services	E	\$ 18,099.28	\$ 15,847.30	\$ 17,255.38	\$ 68,485.00	\$ 48,435.56	\$ (20,049.44)	-29.276%
		<u>\$46,845.21</u>	<u>\$80,316.81</u>	<u>\$148,337.76</u>	<u>\$231,693.28</u>	<u>\$221,710.56</u>	<u>\$ (9,982.72)</u>	<u>3.12%</u>

PLANNING AND DEVELOPMENT

FY 2024-2025 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

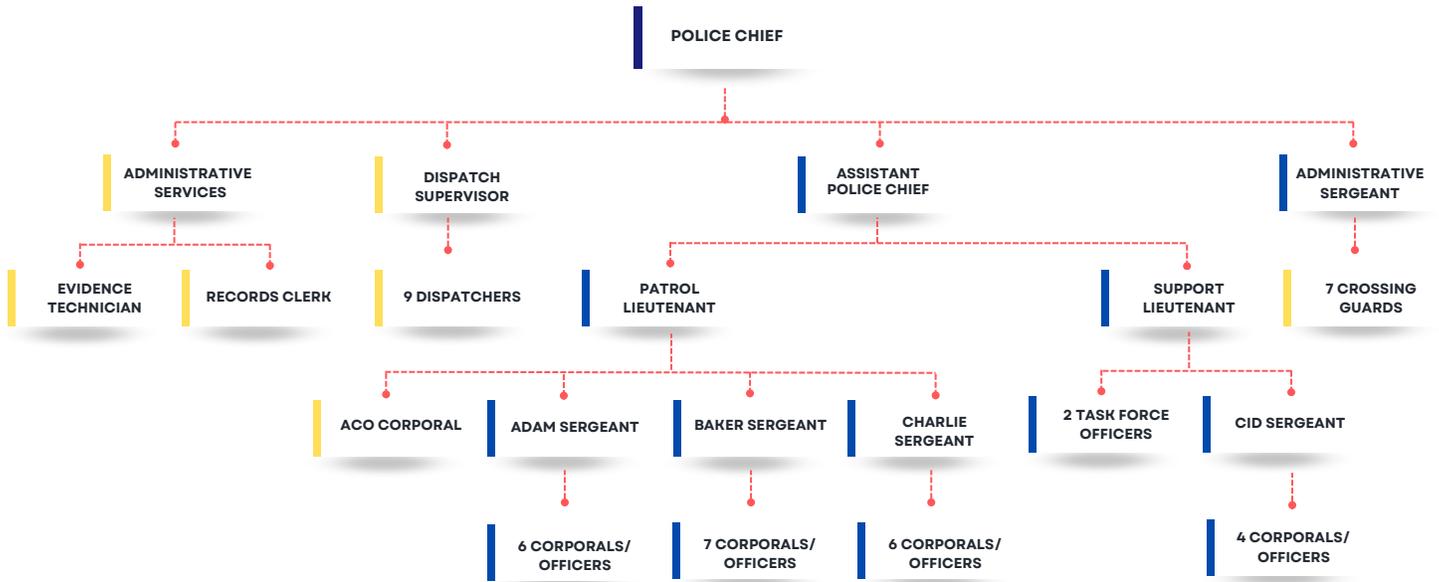
The Planning & Development Department is a key component to the growth of White Settlement, both residentially and commercially. The department follows projects from inception to completion, including planning, permitting, and inspections. These projects can include commercial buildings, new homes, remodels, 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.

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 176,486.80	\$ 202,279.26	\$ 269,979.08	\$ 288,392.93	\$ 369,173.00	\$ 80,780.07	28.010%
Materials & Supplies	E	\$ 3,896.61	\$ 6,068.73	\$ 7,242.46	\$ 8,460.00	\$ 8,460.00	\$ -	0.000%
Contractual Services	E	\$ 89,671.09	\$ 91,590.23	\$ 118,966.21	\$ 118,643.00	\$ 115,562.52	\$ (3,080.48)	-2.596%
Debt Service	E	\$ -	\$ -	\$ 5,401.32	\$ 5,401.00	\$ 5,401.00	\$ -	0.000%
		\$270,054.50	\$299,938.22	\$396,187.75	\$415,495.93	\$493,195.52	\$ 77,699.59	3.12%



FY 2024-2025 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

ADMIN

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 648,584.76	\$ 218,838.77	\$ 265,859.02	\$ 232,364.68	\$ 313,087.00	\$ 80,722.32	34.739%
Materials & Supplies	E	\$ 80,133.97	\$ 123,117.89	\$ 112,544.38	\$ 110,028.00	\$ 100,806.00	\$ (9,222.00)	-8.382%
Contractual Services	E	\$ 185,887.77	\$ 277,714.71	\$ 252,151.25	\$ 272,035.00	\$ 294,063.33	\$ 22,028.33	8.098%
Debt Service	E	\$ -	\$ -	\$ 4,368.00	\$ 4,368.00	\$ 4,368.00	\$ -	0.000%
		\$ 914,606.50	\$ 619,671.37	\$ 634,922.65	\$ 618,795.68	\$ 712,324.33	\$ 93,528.65	3.12%

PATROL

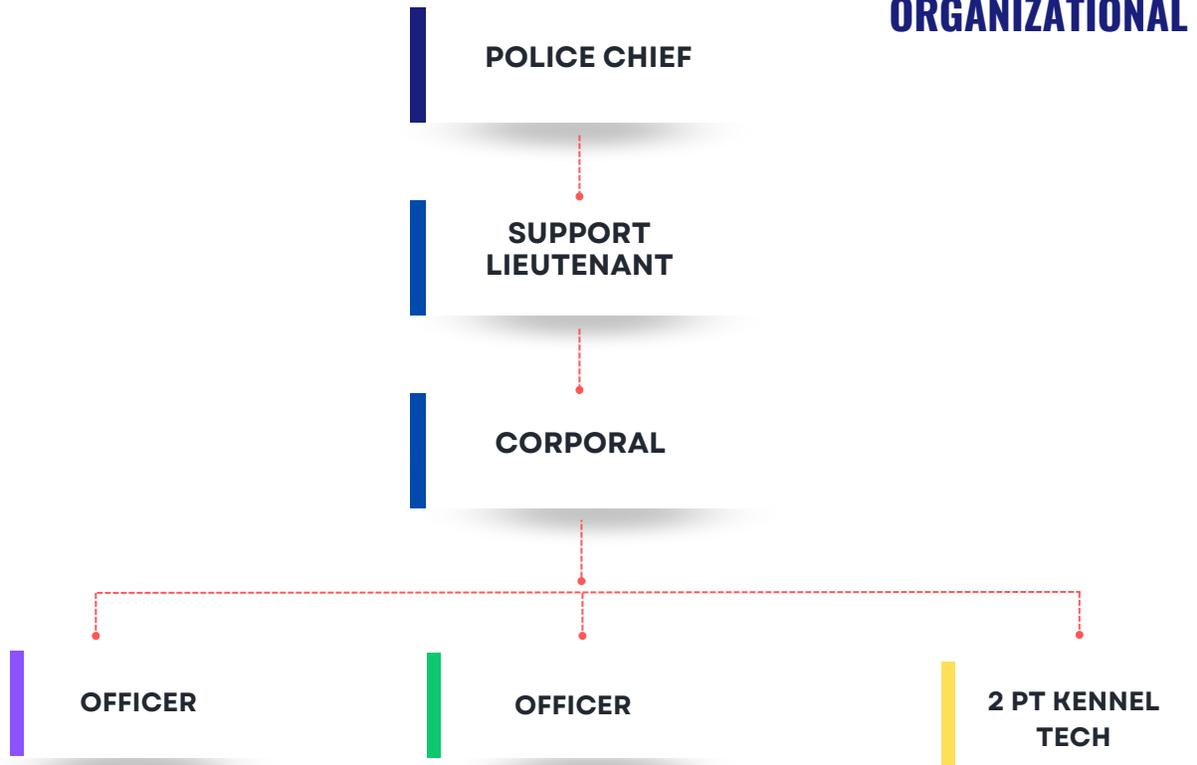
Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance %
Salary & Benefits	E	\$3,013,208.06	\$3,289,886.96	\$3,603,239.73	\$3,883,721.04	\$4,069,657.00	\$185,935.96	4.79%
		\$3,013,208.06	\$3,289,886.96	\$3,603,239.73	\$3,883,721.04	\$4,069,657.00		

*Materials & Supplies, Contractual Services, and Debt Service for Patrol can be found under CCPD Fund Summary

P.A.W.S ANIMAL CONTROL

FY 2024-2025 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

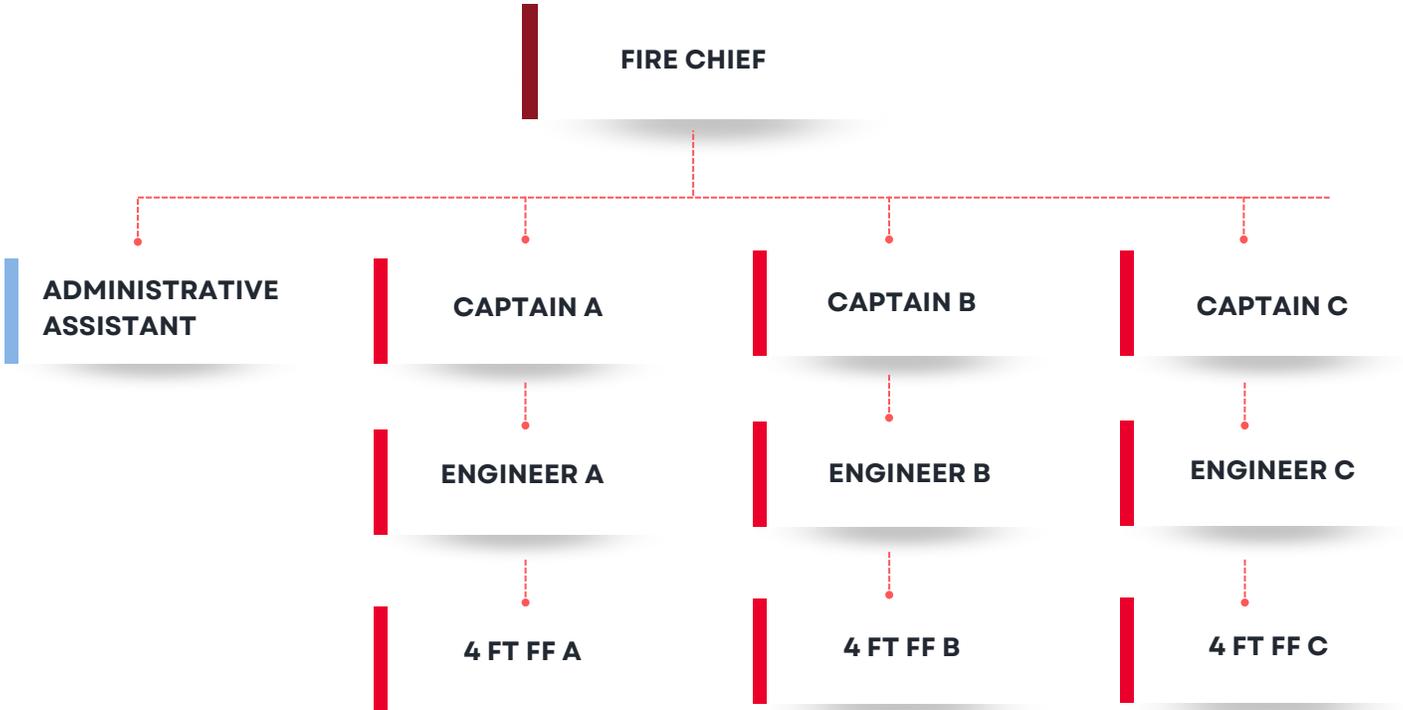
- Rabies Control
- City Animal Licenses
- Microchipping
- Health and Safety Education to the citizens and surrounding areas for both pest owners and the animals.
- Adoption Services
- Foster Home Services

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 110,624.54	\$ 114,094.49	\$133,888.37	\$ 145,892.63	\$ 183,161.00	\$ 37,268.37	25.545%
Materials & Supplies	E	\$ 16,870.76	\$ 20,899.13	\$ 18,003.16	\$ 35,690.00	\$ 34,094.00	\$ (1,596.00)	-4.472%
Contractual Services	E	\$ 42,316.99	\$ 49,106.65	\$ 52,036.09	\$ 81,520.00	\$ 58,156.78	\$ (23,363.22)	-28.659%
Capital Outlay	E	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 15,000.00	\$ (35,000.00)	-70.000%
		<u>\$ 169,812.29</u>	<u>\$ 184,100.27</u>	<u>\$203,927.62</u>	<u>\$ 313,102.63</u>	<u>\$ 290,411.78</u>	<u>\$ (22,690.85)</u>	<u>3.12%</u>



FY 2024-2025 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 2024-2025 Annual Budget

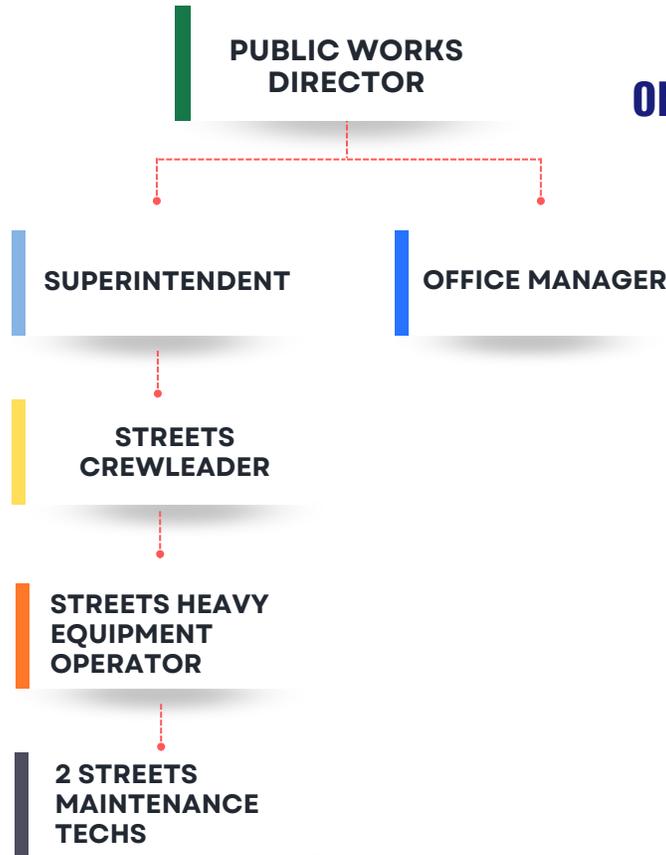
Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 1,474,830.54	\$ 1,672,512.13	\$ 1,858,006.11	\$ 2,253,920.83	\$ 2,211,564.00	\$ (42,356.83)	-1.879%
Materials & Supplies	E	\$ 104,213.23	\$ 152,243.80	\$ 142,624.54	\$ 171,896.00	\$ 169,668.00	\$ (2,228.00)	-1.296%
Contractual Services	E	\$ 192,396.14	\$ 197,169.66	\$ 272,884.38	\$ 287,189.00	\$ 316,656.48	\$ 29,467.48	10.261%
Capital Outlay	E	\$ 20,972.00	\$ 69,701.52	\$ 24,000.24	\$ 19,020.00	\$ 19,020.00	\$ -	0.000%
Debt Service	E	\$ -	\$ -	\$ 192.96	\$ 193.00	\$ 1,393.00	\$ 1,200.00	621.762%
		\$ 1,792,411.91	\$ 2,091,627.11	\$ 2,297,708.23	\$ 2,732,218.83	\$ 2,718,301.48	\$ (15,117.35)	3.12%





FY 2024-2025 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

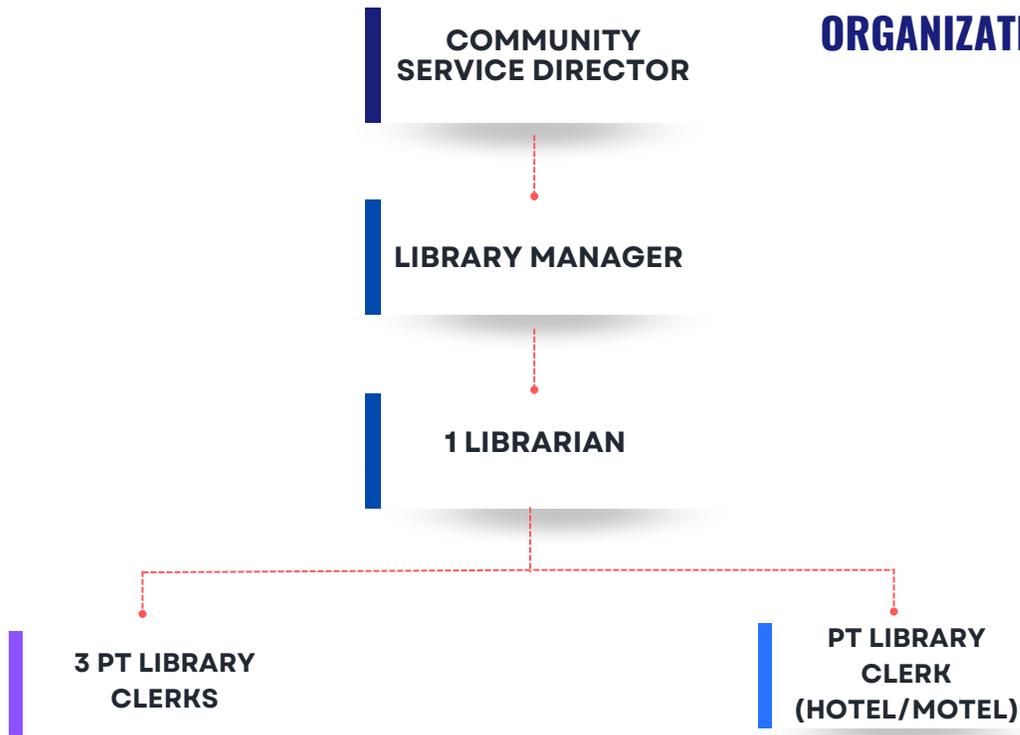
- Maintenance of streets
- Maintenance of street signs
- Maintenance of traffic lights
- Inspection and repairs of utility cuts
- Assists in barricading streets for special events or emergencies
- Assists Code Compliance with the removal of homeless camps
- Crack seal
- Swept roadways
- Trim trees

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 169,442.51	\$ 213,631.95	\$ 241,483.32	\$ 276,255.84	\$ 272,738.00	\$ (3,517.84)	-1.273%
Materials & Supplies	E	\$ 100,376.74	\$ 69,449.03	\$ 82,808.30	\$ 183,418.00	\$ 183,418.00	\$ -	0.000%
Contractual Services	E	\$ 155,131.80	\$ 145,232.36	\$ 173,280.24	\$ 192,600.00	\$ 177,607.78	\$ (14,992.22)	-7.784%
Capital Outlay	E	\$ -	\$ -	\$ -	\$ 12,147.00	\$ 12,147.00	\$ -	0.000%
		\$424,951.05	\$428,313.34	\$497,571.86	\$652,273.84	\$633,763.78	\$ (18,510.06)	3.12%



FY 2024-2025 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

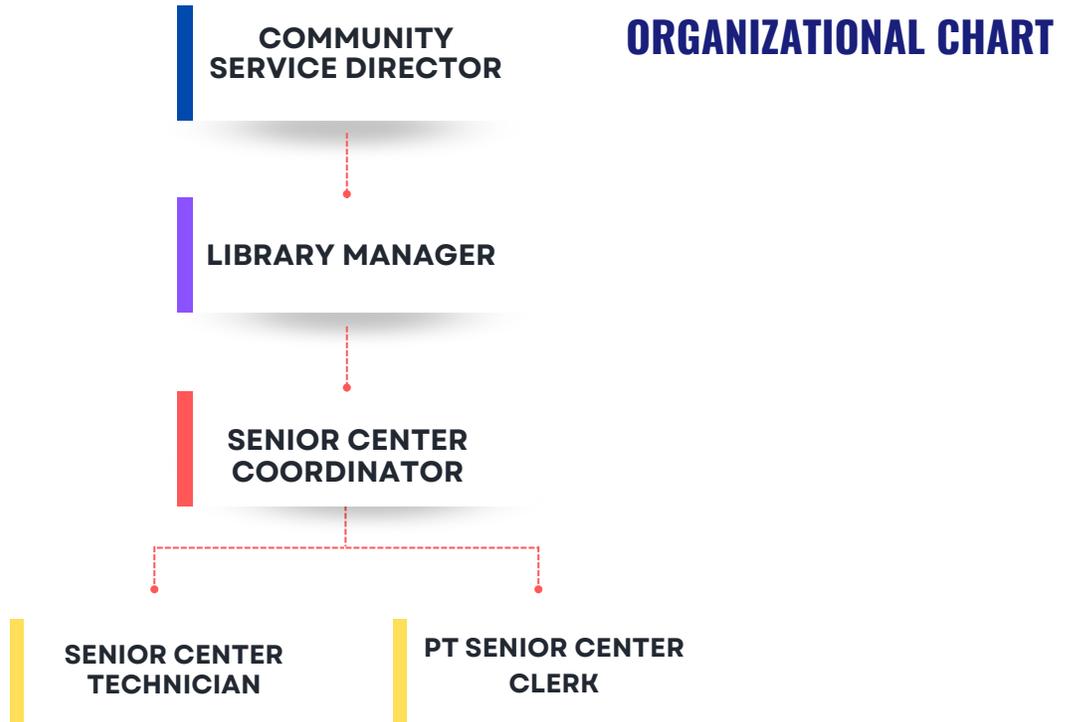
volunteer opportunities

Tarrant County Elections host site

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 156,853.26	\$ 161,064.66	\$ 178,343.16	\$ 191,522.12	\$ 238,448.00	\$ 46,925.88	24.502%
Materials & Supplies	E	\$ 11,795.14	\$ 60,626.91	\$ 51,717.20	\$ 58,860.00	\$ 58,560.00	\$ (300.00)	-0.510%
Contractual Services	E	\$ 60,380.75	\$ 77,942.68	\$ 77,781.97	\$ 80,570.00	\$ 79,410.90	\$ (1,159.10)	-1.439%
Debt Service	E	\$ -	\$ -	\$ 2,136.00	\$ 2,136.00	\$ 3,936.00	\$ 1,800.00	84.270%
		\$ 229,029.15	\$ 299,634.25	\$ 309,978.33	\$ 333,088.12	\$ 380,354.90	\$ 45,466.78	3.12%

SENIOR SERVICES

FY 2024-2025 Annual Budget



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:

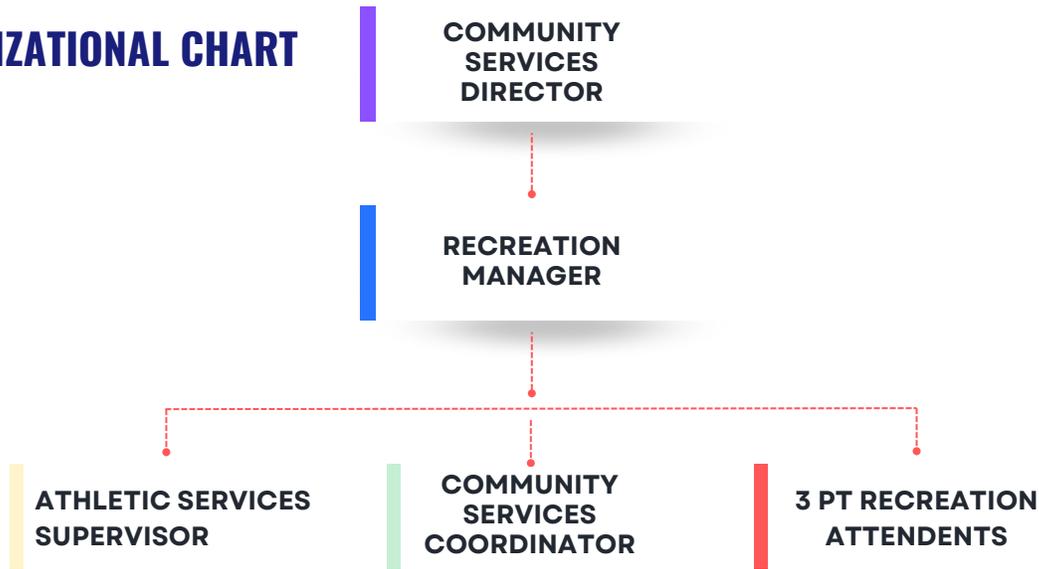
- Meal program
- Transportation services
- Programs, classes and field trips
- Special events
- Volunteer programs
- Donation programs
- Health and wellness programs

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 103,492.24	\$ 107,651.12	\$ 92,689.19	\$ 134,662.88	\$ 162,639.00	\$27,976.12	20.775%
Materials & Supplies	E	\$ 3,638.44	\$ 9,650.65	\$ 11,742.77	\$ 26,619.00	\$ 25,605.00	\$ (1,014.00)	-3.809%
Contractual Services	E	\$ 35,751.54	\$ 36,299.23	\$ 52,059.43	\$ 58,423.00	\$ 57,115.90	\$ (1,307.10)	-2.237%
Capital Outlay	E	\$ 14,057.00	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		\$156,939.22	\$153,601.00	\$ 156,491.39	\$ 219,704.88	\$ 245,359.90	\$25,655.02	3.12%

RECREATION

FY 2024-2025 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:

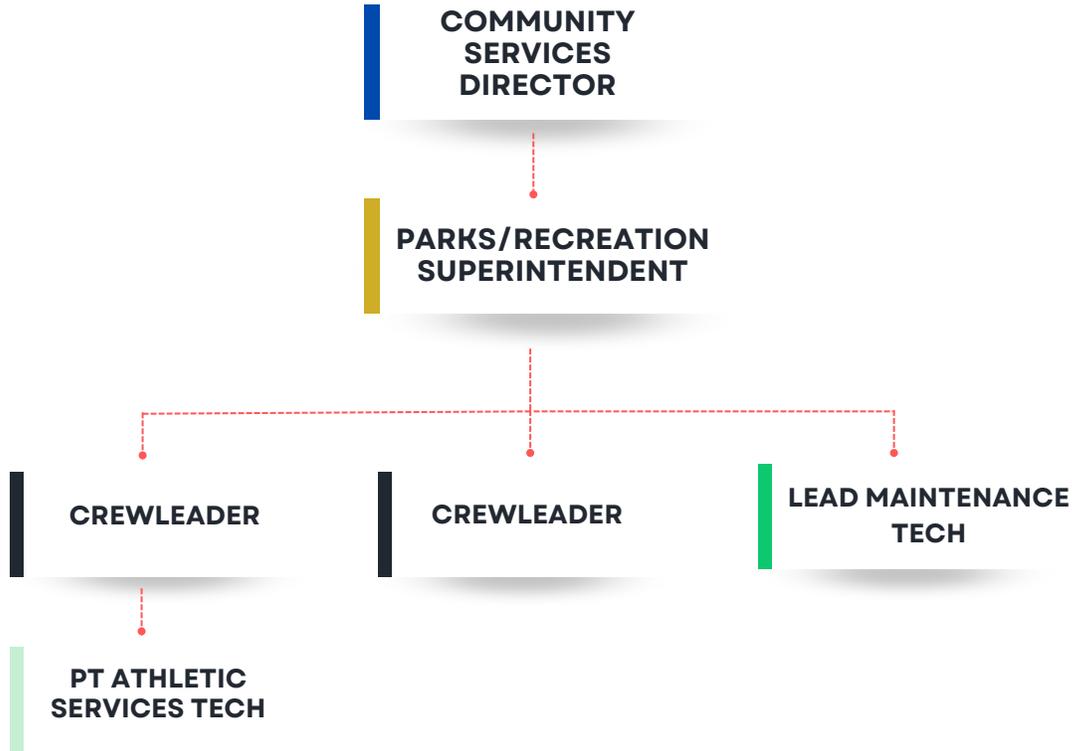
- Customer Service and collections
- Facility and field rental support
- Special events
- Keep White Settlement Beautiful affiliation
- Volunteer Programs
- Sports leagues and tournaments
- Programs and classes
- Convention Center Support

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 92,528.62	\$ 119,525.38	\$ 134,152.60	\$ 187,610.45	\$ 286,755.00	\$ 99,144.55	52.846%
Materials & Supplies	E	\$ 4,779.22	\$ 8,394.03	\$ 14,733.55	\$ 37,720.00	\$ 35,140.00	\$ (2,580.00)	-6.840%
Contractual Services	E	\$ 41,436.73	\$ 56,939.07	\$ 51,647.18	\$ 64,597.00	\$ 65,568.74	\$ 971.74	1.504%
Capital Outlay	E	\$ 5,712.00	\$ 6,585.00	\$ 2,968.29	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	E	\$ -	\$ -	\$ 191.63	\$ 192.00	\$ 1,992.00	\$ 1,800.00	937.500%
		\$ 144,456.57	\$ 191,443.48	\$ 203,501.62	\$ 289,927.45	\$ 387,463.74	\$ 97,536.29	3.12%

PARKS MAINTENANCE

FY 2024-2025 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

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 235,403.57	\$ 261,720.84	\$ 465,401.04	\$ 655,994.07	\$ 608,122.00	\$ (47,872.07)	-7.298%
Materials & Supplies	E	\$ 64,019.95	\$ 84,733.50	\$ 80,885.78	\$ 146,054.00	\$ 152,889.00	\$ 6,835.00	4.680%
Contractual Services	E	\$ 242,128.69	\$ 423,039.50	\$ 426,065.07	\$ 398,867.00	\$ 375,583.94	\$ (23,283.06)	-5.837%
Capital Outlay	E	\$ 10,000.00	\$ -	\$ 25,814.27	\$ 6,000.00	\$ 10,000.00	\$ 4,000.00	66.667%
Debt Service	E	\$ -	\$ -	\$ 156.00	\$ 156.00	\$ 700.60	\$ 544.60	349.103%
		\$ 551,552.21	\$ 769,493.84	\$ 998,322.16	\$ 1,207,071.07	\$ 1,147,295.54	\$ (64,320.13)	3.12%

PRIDE COMMISSION

FY 2024-2025 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.

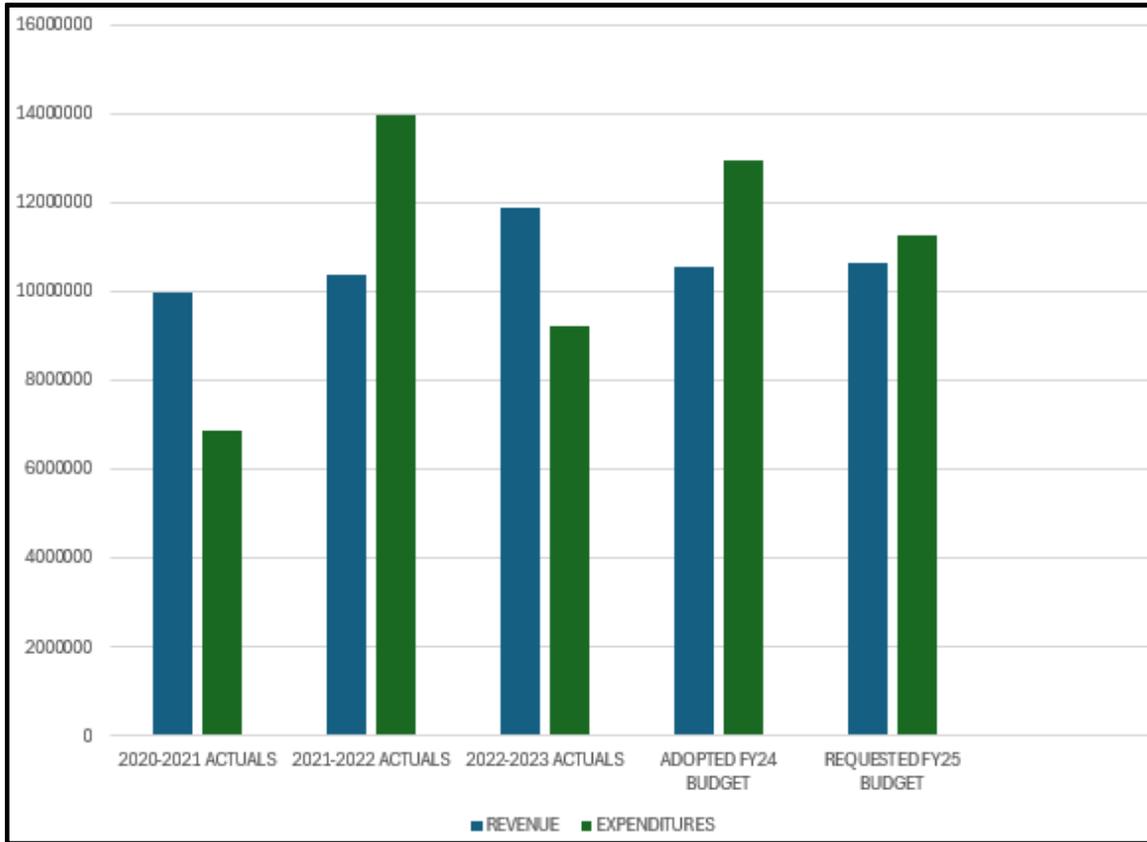
		2020-2021	2021-2022	2022-2023	Current	Requested	
Account Description	Type	Actuals	Actuals	Actuals	FY24 Budget	2024-2025	Variance
Materials & Supplies	E	\$564.00	\$3,874.00	\$8,200.00	\$8,200.00	\$8,300.00	0.012195
Contractual Services	E	\$2,798.00	\$5,199.00	\$5,450.00	\$5,450.00	\$5,400.00	-0.00917
		\$3,362.00	\$9,073.00	\$13,650.00	\$13,650.00	\$13,700.00	0.003021



Keep Texas
Beautiful
 KEEP AMERICA BEAUTIFUL AFFILIATE

ENTERPRISE FUNDS FY 2024-2025 Annual Budget

WATER & SEWER FUND SUMMARY



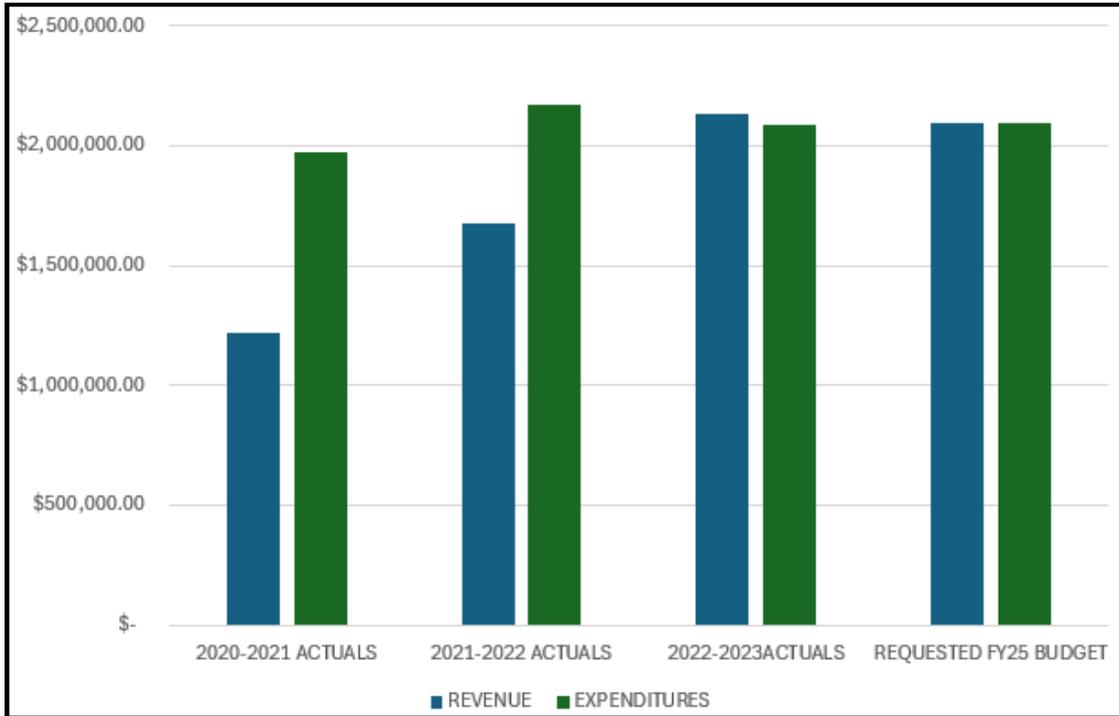
Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
WATER, SEWER, SANITATION SALES	R	\$ (9,764,157.62)	\$ (10,238,103.25)	\$ (11,403,929.12)	\$ (10,319,806.00)	\$ (10,500,526.00)	\$ (180,720.00)	1.751%
INTEREST INCOME	R	\$ (125,291.38)	\$ (90,062.99)	\$ (502,903.41)	\$ (150,000.00)	\$ (150,000.00)	\$ -	0.000%
MISC REVENUE	R	\$ (105,141.56)	\$ (81,922.11)	\$ (4,585.17)	\$ (100,000.00)	\$ (10,000.00)	\$ (90,000.00)	-90.000%
		<u>\$ (9,994,590.56)</u>	<u>\$ (10,410,088.35)</u>	<u>\$ (11,911,417.70)</u>	<u>\$ (10,569,806.00)</u>	<u>\$ (10,660,526.00)</u>	<u>\$ (270,720.00)</u>	0.858%

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
530 UTILITY BILLING	E	\$ 434,144.59	\$ 442,705.43	\$ 583,376.62	\$ 632,924.46	\$ 661,208.00	\$ 28,283.54	4.469%
531 METERS	E	\$ 600,446.02	\$ 672,910.28	\$ 664,172.42	\$ 1,549,253.07	\$ 941,112.52	\$ (608,140.55)	-39.254%
352 WATER	E	\$ 2,011,525.68	\$ 2,050,712.70	\$ 2,303,754.86	\$ 2,784,073.17	\$ 2,772,383.52	\$ (11,689.65)	-0.420%
533 WASTEWATER	E	\$ 1,372,309.21	\$ 1,373,959.72	\$ 2,273,996.89	\$ 2,801,639.46	\$ 2,464,332.18	\$ (337,307.28)	-12.040%
534 SANITATION	E	\$ 756,424.42	\$ 835,501.87	\$ 924,094.13	\$ 1,003,643.00	\$ 1,059,743.00	\$ 56,100.00	5.590%
535 ENVIROMENTAL	E	\$ -	\$ 218,660.80	\$ 273,404.88	\$ 274,388.35	\$ 271,442.75	\$ (2,945.60)	-1.074%
539 DEBT SERVICE	E	\$ 111,743.57	\$ 86,341.80	\$ 97,481.46	\$ 507,950.00	\$ 737,304.00	\$ 229,354.00	45.153%
590 NON-DEPT	E	\$ 1,603,405.06	\$ 8,317,759.21	\$ 2,099,094.93	\$ 3,426,794.86	\$ 2,394,221.65	\$ (1,032,573.21)	-30.132%
		<u>\$ 6,889,998.55</u>	<u>\$ 13,998,551.81</u>	<u>\$ 9,219,376.19</u>	<u>\$ 12,980,666.37</u>	<u>\$ 11,301,747.62</u>	<u>\$ (1,678,918.75)</u>	-12.934%

	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025
Rev	\$ (9,994,590.56)	\$ (10,410,088.35)	\$ (11,911,417.70)	\$ (10,569,806.00)	\$ (10,660,526.00)
Exp	\$ 6,889,998.55	\$ 13,998,551.81	\$ 9,219,376.19	\$ 12,980,666.37	\$ 11,301,747.62
	<u>\$ (3,104,592.01)</u>	<u>\$ 3,588,463.46</u>	<u>\$ (2,692,041.51)</u>	<u>\$ 2,410,860.37</u>	<u>\$ 641,221.62</u>

ENTERPRISE FUNDS FY 2024-2025 Annual Budget

SPLASH DAYZ FUND SUMMARY

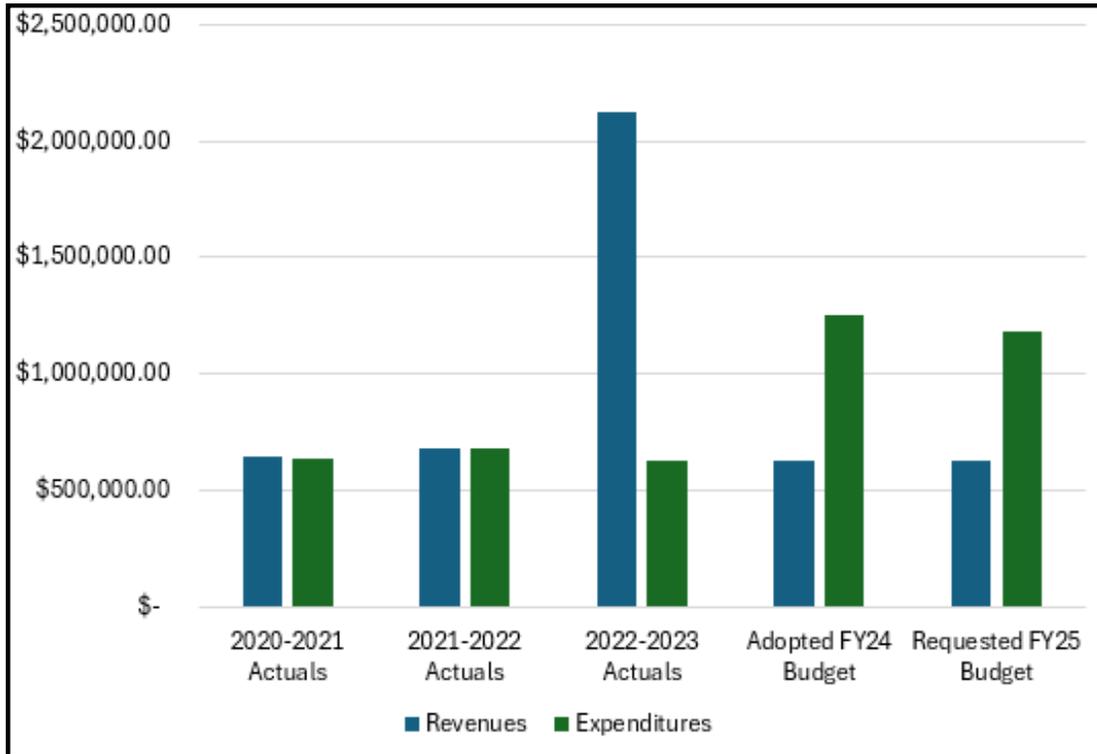


			2020-2021	2021-2022	2022-2023	Current	Requested		
<i>Revenues</i>	Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)
	ADMISSIONS	R	\$ (707,690.54)	\$ (811,841.08)	\$ (756,746.27)	\$ (828,750.00)	\$ (1,172,923.57)	\$ 344,173.57	41.529%
	RENTALS	R	\$ (52,765.00)	\$ (51,180.55)	\$ (42,284.69)	\$ (55,000.00)	\$ (85,000.00)	\$ 30,000.00	54.545%
	CONVENTION CENTER	R	\$ (30,935.00)	\$ (36,296.86)	\$ (66,579.42)	\$ (30,000.00)	\$ (60,000.00)	\$ 30,000.00	100.000%
	CONCESSIONS	R	\$ (106,489.46)	\$ (116,409.41)	\$ (124,116.23)	\$ (129,325.00)	\$ (154,325.00)	\$ 25,000.00	19.331%
	OTHER REVENUE	R	\$ (15,236.75)	\$ (19,767.17)	\$ (16,040.69)	\$ (15,500.00)	\$ (25,500.00)	\$ 10,000.00	64.516%
	TRANSFERS IN	R	\$ (307,255.16)	\$ (637,546.99)	\$ (1,127,612.35)	\$ (762,849.00)	\$ (595,695.00)	\$ (167,154.00)	-21.912%
			<u>\$ (1,220,371.91)</u>	<u>\$ (1,673,042.06)</u>	<u>\$ (2,133,379.65)</u>	<u>\$ (1,821,424.00)</u>	<u>\$ (2,093,443.57)</u>	<u>\$ 272,019.57</u>	<u>14.934%</u>
<i>Expenditures</i>	Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)
	570 ADMINISTRATION	E	\$ 417,279.27	\$ 422,451.61	\$ 462,448.44	\$ 478,354.01	\$ 450,156.61	\$ (28,197.40)	-5.895%
	571 CONVENTION CENTER	E	\$ 154,275.04	\$ 119,159.86	\$ 113,545.32	\$ 450,863.14	\$ 463,391.32	\$ 12,528.18	2.779%
	572 FACILITIES	E	\$ 1,027,266.02	\$ 1,221,624.66	\$ 951,998.49	\$ 682,185.32	\$ 586,831.64	\$ (95,353.68)	-13.978%
	573 FOOD & BEVERAGE	E	\$ 86,641.78	\$ 109,209.29	\$ 161,537.66	\$ 133,845.18	\$ 168,468.00	\$ 34,622.82	25.868%
	574 LIFEGUARDS	E	\$ 216,139.34	\$ 203,649.71	\$ 306,828.94	\$ 272,930.65	\$ 314,260.00	\$ 41,329.35	15.143%
	575 FRONT GATE	E	\$ 53,655.11	\$ 67,662.68	\$ 71,544.14	\$ 80,316.64	\$ 85,619.00	\$ 5,302.36	6.602%
	576 CASH CONTROL	E	\$ 13,946.37	\$ 23,214.85	\$ 17,718.44	\$ 36,958.04	\$ 18,357.00	\$ (18,601.04)	-50.330%
	577 EMT	E	\$ 343.45	\$ 2,196.85	\$ 66.04	\$ 6,360.00	\$ 6,360.00	\$ -	0.000%
			<u>\$ 1,969,546.38</u>	<u>\$ 2,169,169.51</u>	<u>\$ 2,085,687.47</u>	<u>\$ 2,141,812.98</u>	<u>\$ 2,093,443.57</u>	<u>\$ (48,369.41)</u>	<u>-2.258%</u>

	2020-2021	2021-2022	2022-2023	Current	Requested
	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025
Rev	\$ (1,220,371.91)	\$ (1,673,042.06)	\$ (2,133,379.65)	\$ (1,821,424.00)	\$ (2,093,443.57)
Exp	\$ 1,969,546.38	\$ 2,169,169.51	\$ 2,085,687.47	\$ 2,141,812.98	\$ 2,093,443.57
	<u>\$ 749,174.47</u>	<u>\$ 496,127.45</u>	<u>\$ (47,692.18)</u>	<u>\$ 320,388.98</u>	<u>\$ -</u>

ENTERPRISE FUNDS FY 2024-2025 Annual Budget

STORMWATER FUND SUMMARY



		2020-2021	2021-2022	2022-2023	Current	Requested		
Revenues	Account Description	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)
	STORMWATER COLLECTION FEES	\$ (589,674.97)	\$ (594,170.57)	\$ (595,813.11)	\$ (602,508.00)	\$ (605,508.00)	\$ (3,000.00)	0.498%
	MISC INCOME	\$ (52,673.41)	\$ (88,805.13)	\$ (1,524,429.22)	\$ (26,400.00)	\$ (26,400.00)	\$ -	0.000%
		<u>\$ (642,348.38)</u>	<u>\$ (682,975.70)</u>	<u>\$ (2,120,242.33)</u>	<u>\$ (628,908.00)</u>	<u>\$ (631,908.00)</u>	<u>\$ (3,000.00)</u>	<u>0.477%</u>
Expenditures	Account Description	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)
	Salaries & Benefits	\$ 271,543.10	\$ 236,117.13	\$ 213,179.72	\$ 324,039.54	\$ 353,717.00	\$ 29,677.46	9.159%
	Materials & Supplies	\$ 18,119.50	\$ 22,838.43	\$ 19,660.26	\$ 44,380.00	\$ 43,680.00	\$ (700.00)	-1.577%
	Contractual Services	\$ 179,543.73	\$ 222,170.11	\$ 223,694.78	\$ 104,983.00	\$ 90,754.67	\$ (14,228.33)	-13.553%
	Capital Outlay	\$ 85,408.44	\$ 86,741.58	\$ 120,162.85	\$ 542,810.00	\$ 466,265.00	\$ (76,545.00)	-14.102%
	Special Capital Projects - Area Studies	\$ -	\$ -	\$ 1,704.90	\$ 168,458.00	\$ 151,612.20	\$ (16,845.80)	-10.000%
	Transfers	\$ 85,798.00	\$ 113,782.08	\$ 54,422.04	\$ 71,241.00	\$ 80,735.00	\$ 9,494.00	13.327%
		<u>\$ 640,412.77</u>	<u>\$ 681,649.33</u>	<u>\$ 632,824.55</u>	<u>\$ 1,255,911.54</u>	<u>\$ 1,186,763.87</u>	<u>\$ (69,147.67)</u>	<u>-5.506%</u>

	2020-2021	2021-2022	2022-2023	Current	Requested
	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025
Rev	\$ (642,348.38)	\$ (682,975.70)	\$ (2,120,242.33)	\$ (628,908.00)	\$ (631,908.00)
Exp	\$ 640,412.77	\$ 681,649.33	\$ 632,824.55	\$ 1,255,911.54	\$ 1,186,763.87
	<u>\$ (1,935.61)</u>	<u>\$ (1,326.37)</u>	<u>\$ (1,487,417.78)</u>	<u>\$ 627,003.54</u>	<u>\$ 554,855.87</u>

FUND DEPARTMENT



WATER/WASTEWATER FUND

Utility Billing (78)
Meter Technician (79)
Water (80)
Wastewater (81)
Sanitation (82)
Environmental (83)
Debt Service (84-85)
Non-Departmental (86)



SPLASH DAYZ FUND

Splash Dayz (87)
Convention Center (88)

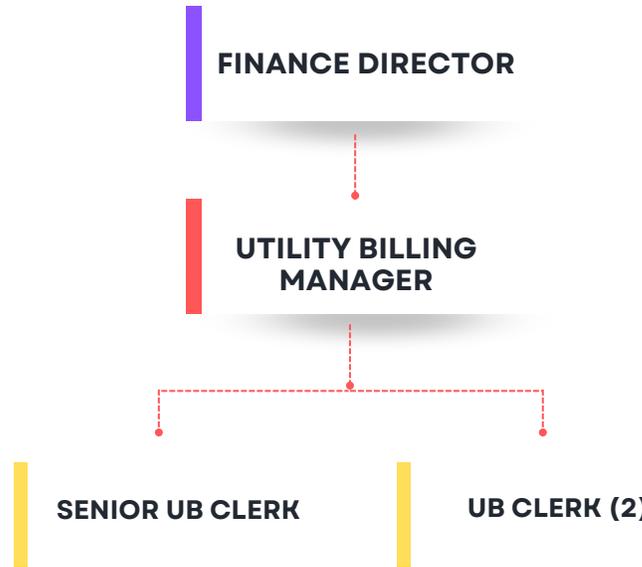


STORMWATER UTILITY FUND

Stormwater (89)

FY 2024-2025 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

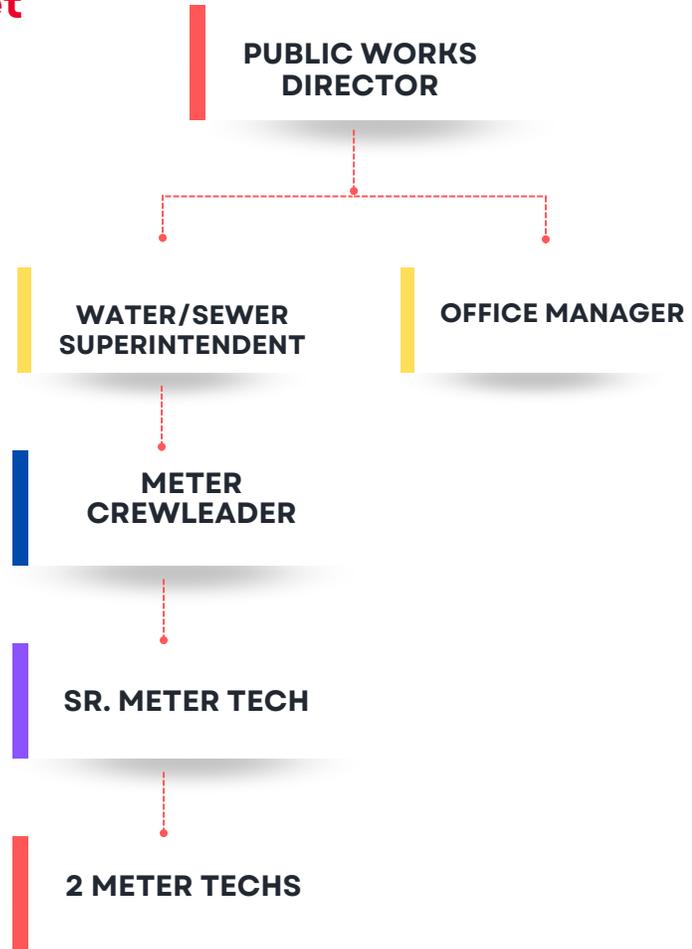
- Processing utility bills
- Working with meter technicians
- Processing utility payments
- Setting up and closing accounts
- Answering and resolving customers' questions
- Preparing work orders

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 213,980.03	\$ 200,394.33	\$ 259,059.12	\$ 281,097.46	\$ 309,381.00	\$ 28,283.54	10.062%
Materials & Supplies	E	\$ 33,820.51	\$ 34,509.55	\$ 38,820.84	\$ 42,500.00	\$ 42,500.00	\$ -	0.000%
Contractual Services	E	\$ 186,344.05	\$ 207,801.55	\$ 285,491.66	\$ 308,559.00	\$ 308,079.00	\$ (480.00)	-0.156%
Debt Services	E	\$ -	\$ -	\$ 5.00	\$ 768.00	\$ 1,248.00	\$ 480.00	62.500%
		\$ 434,144.59	\$ 442,705.43	\$ 583,376.62	\$ 632,924.46	\$ 661,208.00	\$ 28,283.54	4.469%

METER SERVICES

FY 2024-2025 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

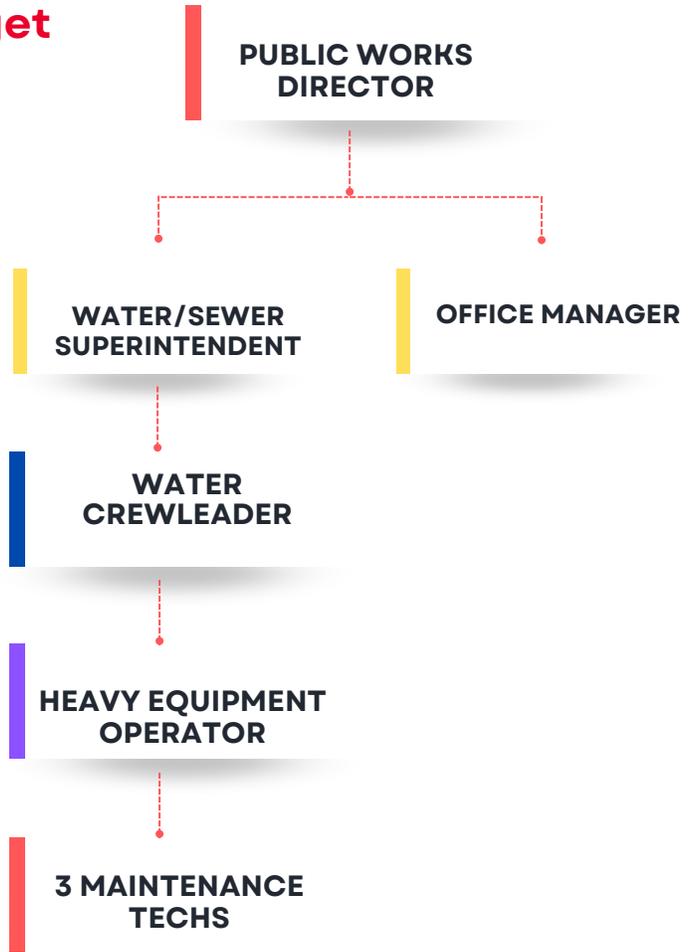
- Maintenance of water meters
- Maintenance of transmitters
- Manual reads of water meters
- Disconnecting and reconnecting services
- Leak investigations and work orders

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 274,121.61	\$ 257,113.45	\$ 379,761.21	\$ 448,769.07	\$ 297,447.00	\$ (151,322.07)	-33.719%
Materials & Supplies	E	\$ 308,575.25	\$ 383,380.99	\$ 259,140.52	\$ 1,057,360.00	\$ 626,560.00	\$ (430,800.00)	-40.743%
Contractual Services	E	\$ 17,749.16	\$ 32,415.84	\$ 25,270.69	\$ 43,124.00	\$ 17,105.52	\$ (26,018.48)	-60.334%
		\$ 600,446.02	\$ 672,910.28	\$ 664,172.42	\$ 1,549,253.07	\$ 941,112.52	\$ (608,140.55)	-39.254%



FY 2024-2025 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

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ 376,562.44	\$ 226,715.61	\$ 400,907.11	\$ 384,601.17	\$ 398,195.00	\$ 13,593.83	3.535%
Materials & Supplies	E	\$ 108,305.05	\$ 101,696.91	\$ 120,251.49	\$ 188,582.00	\$ 183,932.00	\$ (4,650.00)	-2.466%
Contractual Services	E	\$ 1,526,658.19	\$ 1,722,300.18	\$ 1,782,596.26	\$ 2,144,640.00	\$ 2,124,006.52	\$ (20,633.48)	-0.962%
Capital Outlay	E	\$ -	\$ -	\$ -	\$ 66,250.00	\$ -	\$ (66,250.00)	-100.000%
		\$ 2,011,525.68	\$ 2,050,712.70	\$ 2,303,754.86	\$ 2,784,073.17	\$ 2,706,133.52	\$ (11,689.65)	-2.799%

WASTEWATER

FY 2024-2025 Annual Budget

ORGANIZATIONAL CHART



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.

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 187,202.39	\$ 153,413.22	\$ 222,947.26	\$ 291,843.46	\$ 303,648.00	\$ 11,804.54	4.045%
Materials & Supplies	E	\$ 48,391.63	\$ 36,430.27	\$ 44,005.99	\$ 109,358.00	\$ 77,358.00	\$ (32,000.00)	-29.262%
Contractual Services	E	\$ 1,136,715.19	\$ 1,184,116.23	\$ 1,999,243.64	\$ 1,927,426.00	\$ 1,951,326.18	\$ 23,900.18	1.240%
Capital Outlay	E	\$ -	\$ -	\$ 7,800.00	\$ 473,012.00	\$ 132,000.00	\$ (341,012.00)	-72.094%
		\$ 1,372,309.21	\$ 1,373,959.72	\$ 2,273,996.89	\$ 2,801,639.46	\$ 2,464,332.18	\$ 3,704.72	-12.040%

SANITATION

FY 2024-2025 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.

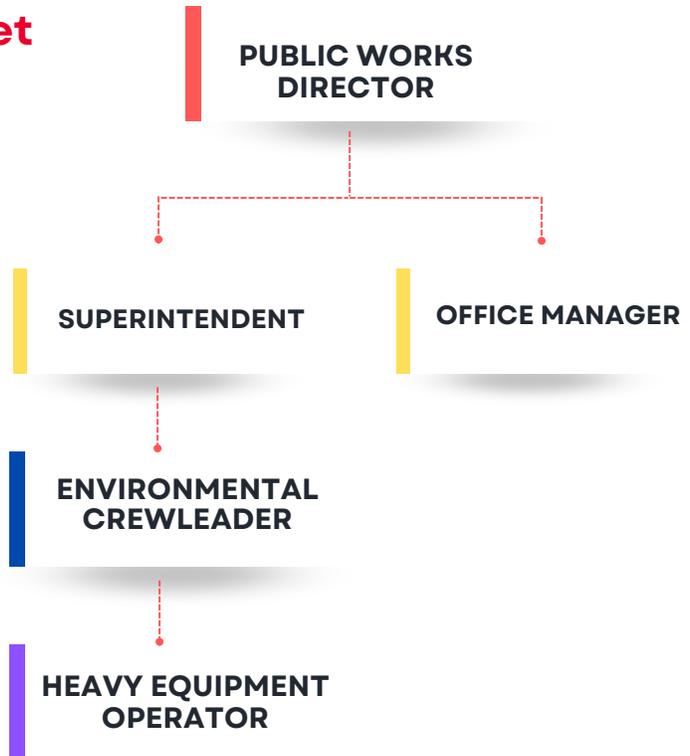
Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Materials & Supplies	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractual Services	E	\$ 756,424.42	\$ 835,501.87	\$ 924,094.13	\$ 1,003,643.00	\$ 1,059,743.00	\$ 56,100.00	5.590%
		\$ 756,424.42	\$ 835,501.87	\$ 924,094.13	\$ 1,003,643.00	\$ 1,059,743.00	\$ 56,100.00	\$ 0.06



ENVIRONMENTAL

FY 2024-2025 Annual Budget

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

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 FY23 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Salary & Benefits	E	\$ -	\$ 153,484.30	\$ 185,849.39	\$ 165,416.35	\$ 176,220.00	\$ 10,803.65	6.531%
Materials & Supplies	E	\$ -	\$ 3,811.68	\$ 4,238.96	\$ 4,632.00	\$ 5,264.00	\$ 632.00	13.644%
Contractual Services	E	\$ -	\$ 61,364.82	\$ 83,316.53	\$ 104,340.00	\$ 89,958.75	\$ (14,381.25)	-13.783%
		\$ -	\$ 218,660.80	\$ 273,404.88	\$ 274,388.35	\$ 271,442.75	\$ (2,945.60)	-1.074%



DEBT SERVICE - ENTERPRISE

FY 2024-2025 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.

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance (%)
Contractual Services	E \$	4,011.15	\$ 3,993.90	\$ 4,538.40	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
Debt Services	E \$	107,732.42	\$82,347.90	\$92,943.06	\$ 502,950.00	\$ 732,304.00	\$ (2,450.00)	-10.96%



DEBT SERVICE FUND

FY 2024-2025 Annual Budget



SUMMARY OF REVENUES AND EXPENDITURES

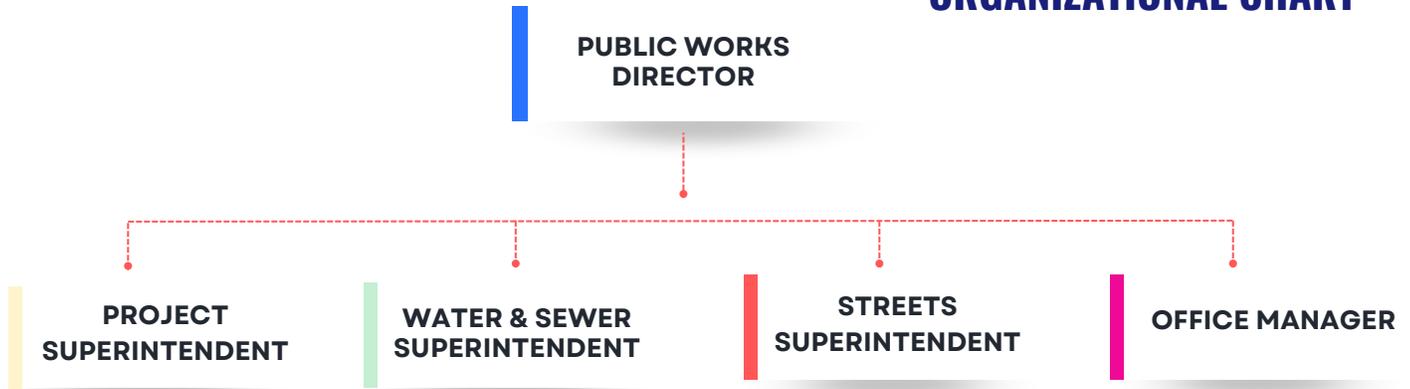
Account Description	Type	2020-2021	2021-2022	2022-2023	Current	ADOPTED	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
PROPERTY TAX - CURRENT	R	\$ (1,365,731.45)	\$ (1,388,132.57)	\$ (1,499,579.26)	\$ (1,706,055.00)	\$ (1,916,660.00)	\$ (210,605.00)	12.345%
PROPERTY TAX - DELINQUENT	R	\$ (31,441.25)	\$ (16,245.71)	\$ (11,072.30)	\$ (15,000.00)	\$ (15,000.00)	\$ -	0.000%
TAXES PENALTY & INTEREST	R	\$ (20,272.26)	\$ (24,791.92)	\$ (12,700.07)	\$ (7,500.00)	\$ (7,500.00)	\$ -	0.000%
		\$ (1,417,444.96)	\$ (1,429,170.20)	\$ (1,523,351.63)	\$ (1,728,555.00)	\$ (1,939,160.00)	\$ (210,605.00)	12.345%
OTHER PROFESSIONAL SERVICES	E	\$ 8,193.85	\$ 8,686.10	\$ 9,543.67	\$ 10,000.00	\$ 10,000.00	\$ -	0.000%
INTEREST - 2016 GO REFUNDING	E	\$ 107,400.00	\$ 100,650.00	\$ 92,075.00	\$ 81,500.00	\$ 70,550.00	\$ (10,950.00)	-13.436%
INTEREST-2015 GO REFUNDING	E	\$ 45,525.00	\$ 35,925.00	\$ 26,025.00	\$ 15,825.00	\$ 5,325.00	\$ (10,500.00)	-66.351%
INTEREST - 2015 CO BONDS	E	\$ 395,737.50	\$ 391,837.50	\$ 387,862.50	\$ 383,813.00	\$ 379,688.00	\$ (4,125.00)	-1.075%
INTEREST - 2022 CO BONDS	E	\$ -	\$ -	\$ 139,509.20	\$ 154,262.00	\$ 149,088.00	\$ (5,174.00)	-3.354%
INTEREST-2015 PPFCO	E	\$ 13,475.01	\$ 11,893.88	\$ 10,205.38	\$ 8,520.00	\$ 6,754.00	\$ (1,766.00)	-20.728%
INTEREST - 2018 CO BONDS	E	\$ 106,506.26	\$ 101,881.26	\$ 96,756.26	\$ 91,131.00	\$ 85,256.00	\$ (5,875.00)	-6.447%
PRINCIPAL - 2018 CO BONDS	E	\$ 90,000.00	\$ 95,000.00	\$ 110,000.00	\$ 115,000.00	\$ 120,000.00	\$ 5,000.00	4.348%
PRINCIPAL-2015 CO BONDS	E	\$ 130,000.00	\$ 130,000.00	\$ 135,000.00	\$ 135,000.00	\$ 140,000.00	\$ 5,000.00	3.704%
PRINCIPAL - 2022 CO BONDS	E	\$ -	\$ -	\$ 125,000.00	\$ 170,000.00	\$ 175,000.00	\$ 5,000.00	2.941%
PRINCIPAL - 2016 GO REFUNDING	E	\$ 335,000.00	\$ 340,000.00	\$ 345,000.00	\$ 360,000.00	\$ 370,000.00	\$ 10,000.00	2.778%
PRINCIPAL-2015 GO REFUNDING	E	\$ 315,000.00	\$ 325,000.00	\$ 335,000.00	\$ 345,000.00	\$ 355,000.00	\$ 10,000.00	2.899%
PRINCIPAL-2015 PPFCO	E	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 60,000.00	\$ 5,000.00	9.091%
		\$ 1,601,837.62	\$ 1,595,873.74	\$ 1,866,977.01	\$ 1,925,051.00	\$ 1,926,661.00	\$ 1,610.00	0.084%

DESCRIPTION

Revenues in the Debt Service fund come from the Interest & Sinking (I&S) portion of the assessed ad valorem tax rate. Debt Service payments, or expenditures, from this fund are associated with streets or general governmental purpose debt issuances. Debt Service payments in the Utility Fund, which are associated with utility improvements, are paid directly from the Utility Fund. Future Debt Issuances related to Stormwater will be paid directly from the Stormwater Utility fund. The following pages present the debt service schedules for both utility purpose and general governmental purpose debt issuances.

NON-DEPARTMENTAL FY 2024-2025 Annual Budget

ORGANIZATIONAL CHART



DESCRIPTION

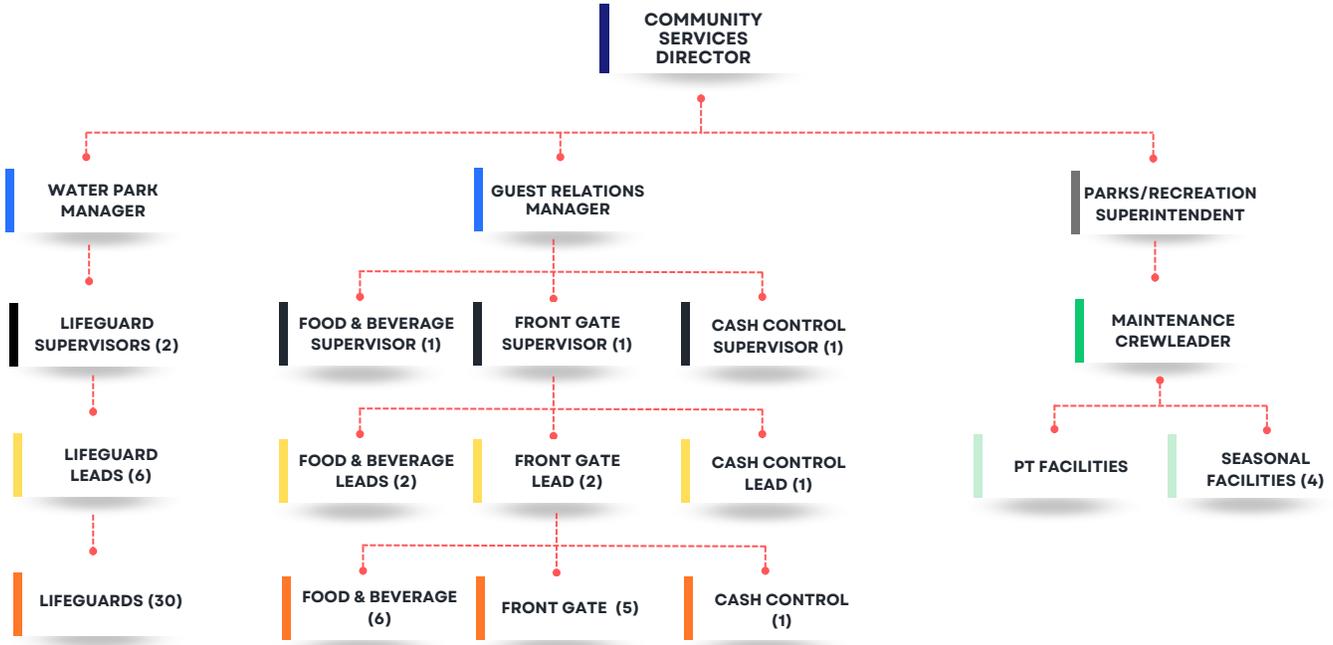
The Public Works Department provides basic municipal services that promote a healthy and safe environment for the residents of White Settlement and the general public. The Public Works Department is dedicated to ensuring that the infrastructure of the city so constructed and maintained to the highest 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.

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
		Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
Salary & Benefits	E	\$ 445,916.88	\$ 474,385.77	\$ 604,625.85	\$ 570,049.86	\$ 598,624.00	\$ 28,574.14	5.013%
Materials & Supplies	E	\$ 99,362.01	\$ 144,036.31	\$ 89,155.08	\$ 224,424.00	\$ 213,995.00	\$ (10,429.00)	-4.647%
Contractual Services	E	\$ 655,590.28	\$ 900,742.46	\$ 931,399.67	\$ 1,164,715.00	\$ 1,078,771.65	\$ (85,943.35)	-7.379%
Capital Outlay	E	\$ -	\$ -	\$ 2,189.68	\$ 1,015,000.00	\$ 335,000.00	\$ (680,000.00)	-66.995%
Debt Service	E	\$ -	\$ -	\$ 777.64	\$ 1,389.00	\$ 1,389.00	\$ -	0.000%
Transfers	E	\$ 217,042.00	\$ 6,798,594.67	\$ 470,947.01	\$ 451,217.00	\$ -	\$ (451,217.00)	-100.000%
		<u>\$ 1,417,911.17</u>	<u>\$ 8,317,759.21</u>	<u>\$ 2,099,094.93</u>	<u>\$ 3,426,794.86</u>	<u>\$ 2,227,779.65</u>	<u>\$ (747,798.21)</u>	<u>-34.989%</u>

FY 2024-2025 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

Account Description	Type	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Actuals	Current FY24 Budget	Requested 2024-2025	Variance (\$)	Variance(%)
Administration	E	\$ 417,279.27	\$ 422,451.61	\$ 462,448.44	\$ 478,354.01	\$ 450,156.61	\$ (28,197.40)	-5.895%
Facilities	E	\$ 1,027,266.02	\$ 1,221,624.66	\$ 951,998.49	\$ 682,185.32	\$ 586,831.64	\$ (95,353.68)	2.779%
Food & Beverage	E	\$ 86,641.78	\$ 109,209.29	\$ 161,537.66	\$ 133,845.18	\$ 168,468.00	\$ 34,622.82	-13.978%
Lifeguards	E	\$ 216,139.34	\$ 203,649.71	\$ 306,828.94	\$ 272,930.65	\$ 314,260.00	\$ 41,329.35	25.868%
Front Gate	E	\$ 53,655.11	\$ 67,662.68	\$ 71,544.14	\$ 80,316.64	\$ 85,619.00	\$ 5,302.36	15.143%
Cash Control	E	\$ 13,946.37	\$ 23,214.85	\$ 17,718.44	\$ 36,958.04	\$ 18,357.00	\$ (18,601.04)	6.602%
EMT	E	\$ 343.45	\$ 2,196.85	\$ 66.04	\$ 6,360.00	\$ 6,360.00	\$ -	-50.330%
		\$ 1,815,271.34	\$ 2,050,009.65	\$ 1,972,142.15	\$ 1,690,949.84	\$ 1,630,052.25	\$ (60,897.59)	-19.811%

CONVENTION CENTER FY 2024-2025 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.

Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance
		Actuals	Actuals	Actuals	FY24 Budget	2024-2025	
Personnel	E	\$ 90,199.63	\$ 32,469.92	\$ 30,336.24	\$ 43,537.14	\$ 97,065.32	
Materials & Supplies	E	\$ 10,161.35	\$ 2,861.23	\$ 15,501.41	\$ 17,200.00	\$ 17,200.00	
Contractual Services	E	\$ 53,914.06	\$ 83,828.71	\$ 67,707.67	\$ 140,126.00	\$ 132,126.00	\$ (8,000.00)
Capital Outlay	E	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 217,000.00	
		\$ 154,275.04	\$ 119,159.86	\$ 113,545.32	\$ 450,863.14	\$ 463,391.32	\$ (8,000.00)

STORMWATER

FY 2024-2025 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.

Revenues	Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
			Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
	STORMWATER COLLECTION FEES	R	\$ (589,674.97)	\$ (594,170.57)	\$ (595,813.11)	\$ (602,508.00)	\$ (605,508.00)	\$ (3,000.00)	0.498%
	MISC INCOME	R	\$ (52,673.41)	\$ (88,805.13)	\$ (1,524,429.22)	\$ (26,400.00)	\$ (26,400.00)	\$ -	0.000%
			<u>\$ (642,348.38)</u>	<u>\$ (682,975.70)</u>	<u>\$ (2,120,242.33)</u>	<u>\$ (628,908.00)</u>	<u>\$ (631,908.00)</u>	<u>\$ (3,000.00)</u>	<u>0.477%</u>
Expenditures	Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
			Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
	Salaries & Benefits	E	\$ 271,543.10	\$ 236,117.13	\$ 213,179.72	\$ 324,039.54	\$ 353,717.00	\$ 29,677.46	9.159%
	Materials & Supplies	E	\$ 18,119.50	\$ 22,838.43	\$ 19,660.26	\$ 44,380.00	\$ 43,680.00	\$ (700.00)	-1.577%
	Contractual Services	E	\$ 179,543.73	\$ 222,170.11	\$ 223,694.78	\$ 104,983.00	\$ 90,754.67	\$ (14,228.33)	-13.553%
	Capital Outlay	E	\$ 85,408.44	\$ 86,741.58	\$ 120,162.85	\$ 542,810.00	\$ 466,265.00	\$ (76,545.00)	-14.102%
	Special Capital Projects - Area Studies	E	\$ -	\$ -	\$ 1,704.90	\$ 168,458.00	\$ 151,612.20	\$ (16,845.80)	-10.000%
	Transfers	E	\$ 85,798.00	\$ 113,782.08	\$ 54,422.04	\$ 71,241.00	\$ 80,735.00	\$ 9,494.00	13.327%
			<u>\$ 640,412.77</u>	<u>\$ 681,649.33</u>	<u>\$ 632,824.55</u>	<u>\$ 1,255,911.54</u>	<u>\$ 1,186,763.87</u>	<u>\$ (69,147.67)</u>	<u>-5.506%</u>

DEBT SERVICES SCHEDULE

FY 2024-2025 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 2024-2025 fiscal year, the debt service portion of the tax rate is \$0.127891 per \$100 of assessed value. This represents 18.81% of the total adopted rate of \$0.679816 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 \$0.679816 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 Fund which could allow for additional funding of capital projects if needed. The City maximizes current I&S tax rate to ensure 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 2024-2025 Annual Budget

WATER & SEWER FUND OUTSTANDING DEBT

Date	Total Water and Sewer Fund		
	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

DEBT SERVICE FUND OUTSTANDING DEBT

Date	Total Debt Service Fund		
	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



Crime Control Prevention Fund (93)



Hotel/Motel Occupancy Tax Fund (94)

SPECIAL REVENUE FUNDS **FY 2024-2025 Annual Budget**

CCPD FUND SUMMARY

Revenues			2020-2021	2021-2022	2022-2023	ADOPTED	ADOPTED		
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)	
SALES TAX	R	\$ (1,293,300.01)	\$ (1,435,559.93)	\$ (1,670,650.98)	\$ (1,424,490.00)	\$ (1,603,679.75)	\$ (179,189.75)	12.579%	
MISC INCOME	R	\$ (167,365.24)	\$ (26,934.39)	\$ (99,629.93)	\$ (35,000.00)	\$ (35,000.00)	\$ -	0.000%	
		<u>\$ (1,460,665.25)</u>	<u>\$ (1,462,494.32)</u>	<u>\$ (1,770,280.91)</u>	<u>\$ (1,459,490.00)</u>	<u>\$ (1,638,679.75)</u>	<u>\$ (179,189.75)</u>	<u>12.278%</u>	
Expenditures			2020-2021	2021-2022	2022-2023	ADOPTED	ADOPTED		
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)	
Materials & Supplies	E	\$ 24,027.85	\$ 50,312.78	\$ 85,885.75	\$ 87,225.00	\$ 95,739.00	\$ 8,514.00	9.761%	
Contractual Services	E	\$ 449,776.94	\$ 480,262.20	\$ 547,939.58	\$ 526,687.00	\$ 269,324.00	\$ (257,363.00)	-48.865%	
Capital Outlay	E	\$ -	\$ -	\$ 7,446.04	\$ 145,734.00	\$ 178,556.00	\$ 32,822.00	22.522%	
Transfers	E	\$ 765,371.00	\$ 751,274.52	\$ 807,288.00	\$ 854,025.00	\$ 1,095,060.75	\$ 241,035.75	28.224%	
		<u>\$ 1,239,175.79</u>	<u>\$ 1,281,849.50</u>	<u>\$ 1,448,559.37</u>	<u>\$ 1,613,671.00</u>	<u>\$ 1,638,679.75</u>	<u>\$ 25,008.75</u>	<u>1.550%</u>	

	2020-2021	2021-2022	2022-2023	ADOPTED	PROPOSED
	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025
Rev	\$ (1,460,665.25)	\$ (1,462,494.32)	\$ (1,770,280.91)	\$ (1,459,490.00)	\$ (1,638,679.75)
Exp	\$ 1,239,175.79	\$ 1,281,849.50	\$ 1,448,559.37	\$ 1,613,671.00	\$ 1,638,679.75
	<u>\$ (221,489.46)</u>	<u>\$ (180,644.82)</u>	<u>\$ (321,721.54)</u>	<u>\$ 154,181.00</u>	<u>\$ -</u>

DESCRIPTION

The White Settlement Crime Control and Prevention District (CCPD) Fund is a voter-approved sales tax fund dedicated to enhancing public safety. Revenues are generated from a 1/2-cent sales tax and are restricted for law enforcement-related expenditures. The fund supports personnel costs, equipment, and crime prevention initiatives within the Police Department. CCPD funding allows for enhanced service levels without placing additional burden on the General Fund. This dedicated funding source reflects the community's commitment to maintaining a safe and secure environment.

SPECIAL REVENUE FUNDS **FY 2024-2025 Annual Budget**

HOTEL/MOTEL OCCUPANCY TAX FUND SUMMARY

<i>Revenues</i>			2020-2021	2021-2022	2022-2023	Current	Requested		
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)	
HOTEL MOTEL TAXES	R	\$ (339,259.55)	\$ (396,919.33)	\$ (447,789.56)	\$ (335,000.00)	\$ (420,000.00)	\$ (85,000.00)	25.373%	
INTEREST INCOME	R	\$ (6,958.91)	\$ (7,025.82)	\$ (34,139.02)	\$ (9,600.00)	\$ (5,000.00)	\$ 4,600.00	-47.917%	
		<u>\$ (346,218.46)</u>	<u>\$ (403,945.15)</u>	<u>\$ (481,928.58)</u>	<u>\$ (344,600.00)</u>	<u>\$ (425,000.00)</u>	<u>\$ (80,400.00)</u>	<u>23.331%</u>	
<i>Expenditures</i>			2020-2021	2021-2022	2022-2023	Current	Requested		
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)	
Salary & Benefits	E	\$ 14,048.49	\$ 12,316.16	\$ 10,816.26	\$ 17,738.06	\$ 17,270.06	\$ (468.00)	-2.638%	
Materials & Supplies	E	\$ 4,420.65	\$ 9,674.74	\$ 9,718.01	\$ 24,668.00	\$ 24,668.00	\$ -	0.000%	
Contractual Services	E	\$ 15,306.70	\$ 36,132.91	\$ 47,737.30	\$ 51,677.00	\$ 40,177.00	\$ (11,500.00)	-22.254%	
Other Services	E	\$ 41,199.96	\$ 41,199.96	\$ 41,199.96	\$ 41,200.00	\$ 42,760.00	\$ 1,560.00	3.786%	
Capital Outlay	E	\$ 37,864.00	\$ 38,740.00	\$ 41,000.00	\$ 121,000.00	\$ 68,000.00	\$ (53,000.00)	-43.802%	
Transfers	E	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 350,000.00	\$ 230,000.00	\$ (120,000.00)	-34.286%	
		<u>\$ 312,839.80</u>	<u>\$ 338,063.77</u>	<u>\$ 350,471.53</u>	<u>\$ 606,283.06</u>	<u>\$ 422,875.06</u>	<u>\$ (183,408.00)</u>	<u>-30.251%</u>	

	2020-2021	2021-2022	2022-2023	Current	Requested
	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025
Rev	\$ (346,218.46)	\$ (403,945.15)	\$ (481,928.58)	\$ (344,600.00)	\$ (425,000.00)
Exp	\$ 312,839.80	\$ 338,063.77	\$ 350,471.53	\$ 606,283.06	\$ 422,875.06
	<u>\$ (33,378.66)</u>	<u>\$ (65,881.38)</u>	<u>\$ (131,457.05)</u>	<u>\$ 261,683.06</u>	<u>\$ (2,124.94)</u>

DESCRIPTION

The HOT Fund contributes to the water park’s operating subsidy through a transfer to the Splash Dayz Fund. This allocation supports tourism-related operations consistent with HOT fund guidelines. In addition to the subsidy, HOT revenues are used for park improvements that enhance visitor experiences. The fund also supports wayfinding signage to improve accessibility and promote local attractions.

SPECIAL REVENUE FUNDS **FY 2024-2025 Annual Budget**

CARES/ARPA ACT FUND SUMMARY

<i>Revenues</i>			2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025			
INTEREST INCOME	R	\$ (2,211.17)	\$ (16,552.03)	\$ (132,024.76)	\$ -	\$ -	\$ -	#DIV/0!	
GRANT PROCEEDS	R	\$ -	\$ (143,156.96)	\$ (1,063,719.37)	\$ (3,732,145.00)	\$ (2,940,823.00)	\$ -	-21.203%	
		<u>\$ (2,211.17)</u>	<u>\$ (159,708.99)</u>	<u>\$ (1,195,744.13)</u>	<u>\$ (3,732,145.00)</u>	<u>\$ (2,940,823.00)</u>	<u>\$ -</u>	<u>-21.203%</u>	

<i>Expenditures</i>			2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025			
513 STREETS	E	\$ -	\$ -	\$ -	\$ 1,837,728.00	\$ 1,837,728.00	\$ -	0.000%	
517 ANIMAL CONTROL	E	\$ 577.00	\$ 4,906.99	\$ 18,408.89	\$ 17,925.41	\$ -	\$ 17,925.41	-100.000%	
520 LIBRARY	E	\$ -	\$ 8,021.14	\$ 46,283.97	\$ 34,973.36	\$ -	\$ 34,973.36	-100.000%	
522 SENIOR SERVICES	E	\$ 5,864.63	\$ 4,128.02	\$ 10,529.82	\$ 17,835.44	\$ -	\$ 17,835.44	-100.000%	
523 RECREATION	E	\$ -	\$ 31,137.38	\$ 34,952.62	\$ 84,639.10	\$ -	\$ 84,639.10	-100.000%	
532 WATER	E	\$ -	\$ -	\$ -	\$ 357,000.00	\$ 357,000.00	\$ -	0.000%	
551 CRIME CONTROL	E	\$ -	\$ -	\$ (70,000.00)	\$ 350,000.00	\$ -	\$ 350,000.00	-100.000%	
571 CONVENTION CENTER	E	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 439,095.00	\$ (139,095.00)	46.365%	
590 NON-DEPARTMENTAL	E	\$ 117,526.86	\$ 23,900.00	\$ -	\$ 729,976.00	\$ 307,000.00	\$ 422,976.00	-57.944%	
578 STORMWATER	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
		<u>\$ 123,968.49</u>	<u>\$ 72,093.53</u>	<u>\$ 40,175.30</u>	<u>\$ 3,730,077.31</u>	<u>\$ 2,940,823.00</u>	<u>\$ 789,254.31</u>	<u>-21.159%</u>	

DESCRIPTION

The City of White Settlement received federal funding through both the CARES Act and the American Rescue Plan Act (ARPA) to support pandemic response and recovery. CARES Act funds were primarily used for immediate public health needs and emergency response efforts during the early stages of COVID-19. ARPA funding has allowed the City to address longer-term recovery goals, including infrastructure, revenue replacement, and public health initiatives. ARPA funds must be obligated by December 31, 2024 and expended by December 31, 2026, per federal regulations. Together, these programs have played a vital role in stabilizing City operations and supporting the community through unprecedented challenges.



ECONOMIC DEVELOPMENT

FY 2024-2025 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 was responsible for making the debt service payments which were previously funded through lease payment. The bond became callable in calendar year 2024, and the remaining principal was paid off. This has relieved the EDC Fund of the debt service payment. This was a major relief for the EDC fund and the General Fund (which provided the operating subsidy for the water park) in the creation of the FY2024-2025 budget. In FY25, the operating subsidy is now held in the EDC fund, and is approximately half the cost of the previous debt service payment.

Revenues		2020-2021	2021-2022	2022-2023	Current	Requested		
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)
SALES TAX	R	\$ (1,304,256.91)	\$ (1,447,131.48)	\$ (1,676,080.38)	\$ (1,421,400.00)	\$ (1,603,679.75)	\$ (182,279.75)	12.824%
MISC INCOME	R	\$ (26,107.33)	\$ (36,827.14)	\$ (193,888.79)	\$ (70,000.00)	\$ (30,000.00)	\$ 40,000.00	-57.143%
		<u>\$ (1,330,364.24)</u>	<u>\$ (1,483,958.62)</u>	<u>\$ (1,869,969.17)</u>	<u>\$ (1,491,400.00)</u>	<u>\$ (1,633,679.75)</u>	<u>\$ (142,279.75)</u>	<u>9.540%</u>
Expenditures		2020-2021	2021-2022	2022-2023	Current	Requested		
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)
Contractual Services	E	\$ 77,559.86	\$ 74,342.81	\$ 89,512.03	\$ 121,070.00	\$ 100,000.00	\$ (21,070.00)	-17.403%
Capital Outlay	E	\$ -	\$ -	\$ 273,004.98	\$ 300,000.00	\$ 300,000.00	\$ -	0.000%
Debt Service	E	\$ 1,030,879.55	\$ 1,029,409.99	\$ 1,031,613.15	\$ 1,031,179.00	\$ -	\$ (1,031,179.00)	-100.000%
Transfers	E	\$ -	\$ -	\$ -	\$ -	\$ 365,695.00	\$ 365,695.00	#DIV/0!
		<u>\$ 1,108,439.41</u>	<u>\$ 1,103,752.80</u>	<u>\$ 1,394,130.16</u>	<u>\$ 1,452,249.00</u>	<u>\$ 765,695.00</u>	<u>\$ (686,554.00)</u>	<u>-47.275%</u>



OCCUPANCY TAX

FY 2024-2025 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.

Revenues			2020-2021	2021-2022	2022-2023	Current	Requested		
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)	
HOTEL MOTEL TAXES	R	\$ (339,259.55)	\$ (396,919.33)	\$ (447,789.56)	\$ (335,000.00)	\$ (420,000.00)	\$ (85,000.00)	25.373%	
INTEREST INCOME	R	\$ (6,958.91)	\$ (7,025.82)	\$ (34,139.02)	\$ (9,600.00)	\$ (5,000.00)	\$ 4,600.00	-47.917%	
		<u>\$ (346,218.46)</u>	<u>\$ (403,945.15)</u>	<u>\$ (481,928.58)</u>	<u>\$ (344,600.00)</u>	<u>\$ (425,000.00)</u>	<u>\$ (80,400.00)</u>	<u>23.331%</u>	
Expenditures			2020-2021	2021-2022	2022-2023	Current	Requested		
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)	
Salary & Benefits	E	\$ 14,048.49	\$ 12,316.16	\$ 10,816.26	\$ 17,738.06	\$ 17,270.06	\$ (468.00)	-2.638%	
Materials & Supplies	E	\$ 4,420.65	\$ 9,674.74	\$ 9,718.01	\$ 24,668.00	\$ 24,668.00	\$ -	0.000%	
Contractual Services	E	\$ 15,306.70	\$ 36,132.91	\$ 47,737.30	\$ 51,677.00	\$ 40,177.00	\$ (11,500.00)	-22.254%	
Other Services	E	\$ 41,199.96	\$ 41,199.96	\$ 41,199.96	\$ 41,200.00	\$ 42,760.00	\$ 1,560.00	3.786%	
Capital Outlay	E	\$ 37,864.00	\$ 38,740.00	\$ 41,000.00	\$ 121,000.00	\$ 68,000.00	\$ (53,000.00)	-43.802%	
Transfers	E	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 350,000.00	\$ 230,000.00	\$ (120,000.00)	-34.286%	
		<u>\$ 312,839.80</u>	<u>\$ 338,063.77</u>	<u>\$ 350,471.53</u>	<u>\$ 606,283.06</u>	<u>\$ 422,875.06</u>	<u>\$ (183,408.00)</u>	<u>-30.251%</u>	

CAPITAL FUNDS

FY 2024-2025 Annual Budget

CAPITAL BOND FUND SUMMARY

Revenues	Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
			Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
	INTEREST INCOME	R	\$ (26,994.89)	\$ (8,219.19)	\$ (285,474.57)	\$ -	\$ -	\$ -	#DIV/0!
	TRANSFERS IN	R	\$ (139,851.77)	\$ (4,631,923.48)	\$ (6,858,550.00)	\$ -	\$ -	\$ -	#DIV/0!
			\$ (166,846.66)	\$ (4,640,142.67)	\$ (7,144,024.57)	\$ -	\$ -	\$ -	#DIV/0!

Expenditures	Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
			Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
	513 STREETS	E	\$ 1,299,232.64	\$ 66,193.66	\$ 623,435.18	\$ 6,478,831.00	\$ 5,508,741.00	\$ 970,090.00	-14.97%
	590 NON-DEPARTMENTAL	E	\$ -	\$ -	\$ -	\$ 1,200,000.00	\$ 1,200,000.00	\$ -	0.00%
			\$ 1,299,232.64	\$ 66,193.66	\$ 623,435.18	\$ 7,678,831.00	\$ 6,708,741.00	\$ 970,090.00	-12.63%

DESCRIPTION

The expenditures in the Capital Bond Fund are being financed using bond proceeds from prior debt issuances. These funds were issued in earlier fiscal years and have been allocated for specific capital projects. Each project utilizing these funds is identified and detailed in the City's adopted Capital Improvement Plan (CIP). The CIP serves as the guiding document for long-term infrastructure planning and investment. All spending aligns with the original intent and scope approved by City Council during the bond authorization process. This fund is used exclusively for general governmental projects and does not support utility-related improvements.

W/S CAPITAL BOND FUND SUMMARY

Revenues	Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
			Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
	INTEREST INCOME	R	\$ (10,042.79)	\$ (88,383.66)	\$ (301,281.14)	\$ -	\$ -	\$ -	#DIV/0!
	TRANSFERS IN	R	\$ (6,852,116.04)	\$ (1,406,132.01)	\$ (1,872.00)	\$ -	\$ -	\$ -	#DIV/0!
			\$ (6,862,158.83)	\$ (1,494,515.67)	\$ (303,153.14)	\$ -	\$ -	\$ -	#DIV/0!

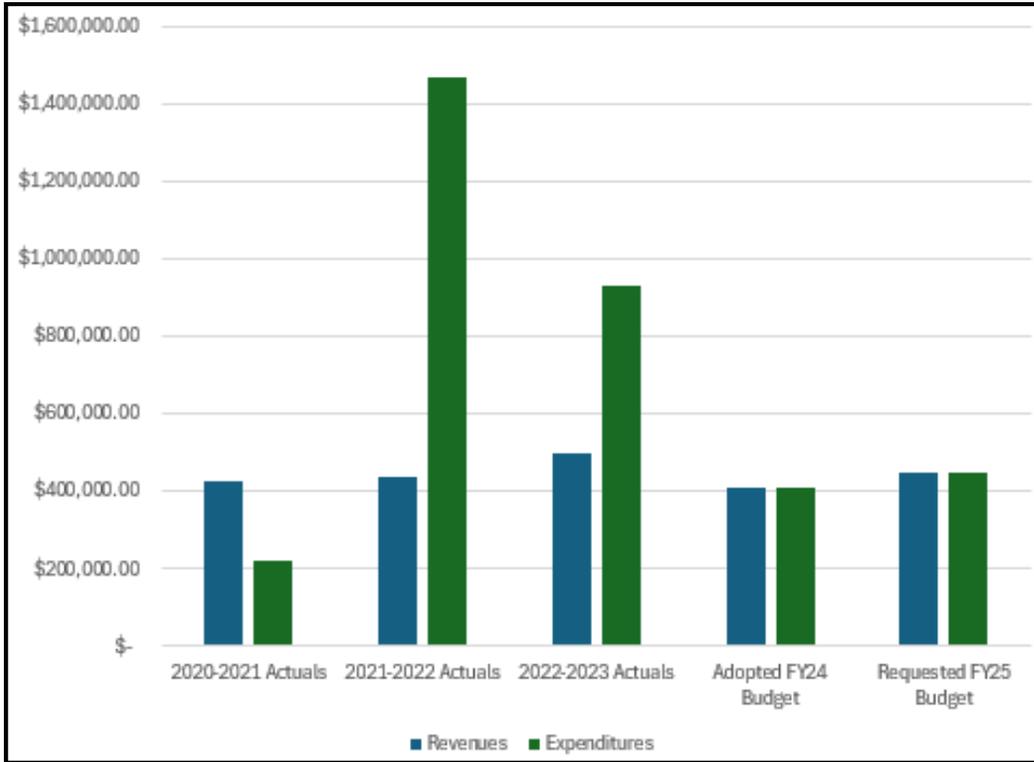
Expenditures	Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
			Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
	532 WATER	E	\$ -	\$ -	\$ 11,924.20	\$ 3,697,115.00	\$ 1,163,032.00	\$ 2,534,083.00	-68.542%
	533 WASTEWATER	E	\$ -	\$ -	\$ 95,610.36	\$ 1,512,733.00	\$ 3,214,573.00	\$ -	
	590 NON-DEPARTMENTAL	E	\$ -	\$ -	\$ 24,800.00	\$ 100,670.00	\$ 50,000.00	\$ 50,670.00	-50.333%
			\$ -	\$ -	\$ 132,334.56	\$ 5,310,518.00	\$ 4,427,605.00	\$ 882,913.00	-16.626%

DESCRIPTION

The expenditures in the Utility Capital Bond Fund are supported by bond proceeds from previously issued debt. These funds were authorized and issued in prior fiscal years specifically for utility-related capital improvements. All projects funded through this source are identified in the City's adopted Capital Improvement Plan (CIP). The CIP outlines the scope, timeline, and funding sources for water and sewer infrastructure investments. This fund is restricted to utility capital projects and does not finance general governmental initiatives.

CAPITAL FUNDS FY 2024-2025 Annual Budget

STREET IMPROVEMENT FUND SUMMARY



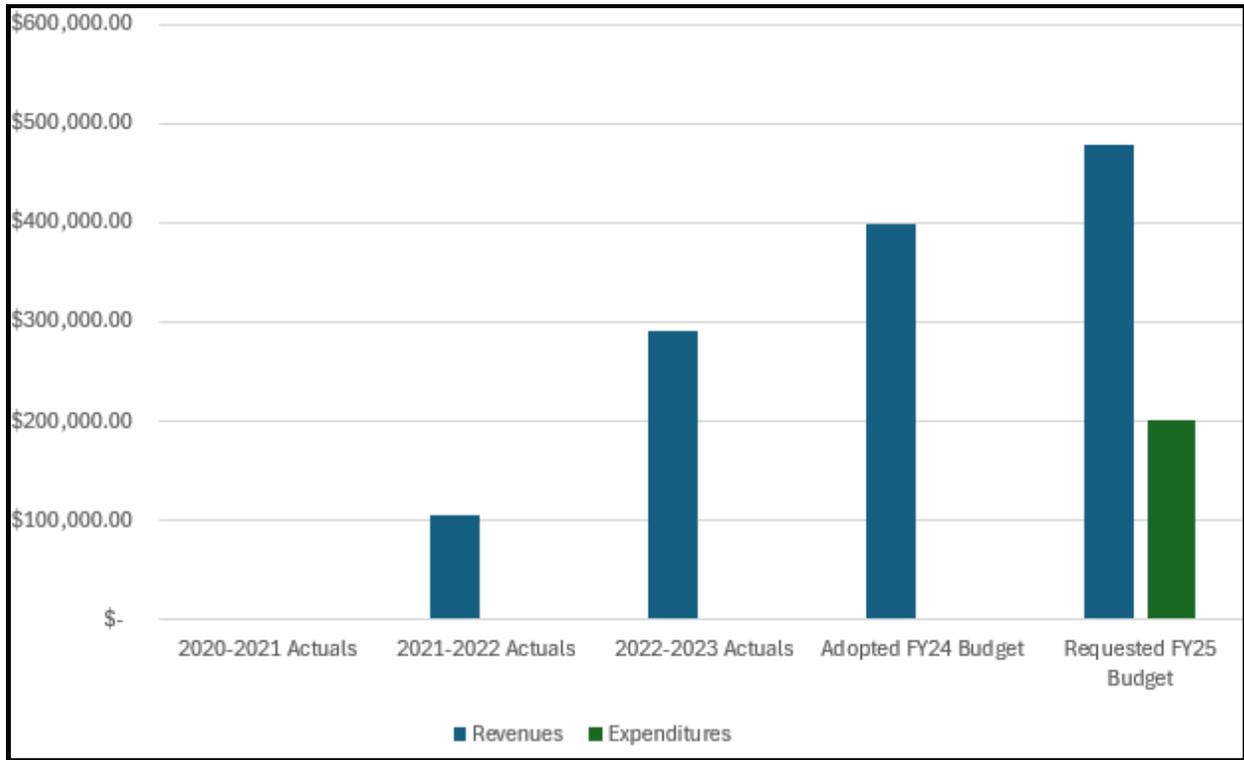
			2020-2021	2021-2022	2022-2023	Current	Requested		
<i>Revenues</i>	Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025	Variance (\$)	Variance (%)
	W & S FRANCHISE FEES	R	\$ (413,557.22)	\$ (433,880.01)	\$ (486,624.61)	\$ (410,000.00)	\$ (445,000.00)	\$ (35,000.00)	8.537%
	INTEREST INCOME	R	\$ (10,926.58)	\$ (3,088.72)	\$ (14,519.32)	\$ (2,000.00)	\$ (2,000.00)	\$ -	0.000%
			<u>\$ (424,483.80)</u>	<u>\$ (436,968.73)</u>	<u>\$ (501,143.93)</u>	<u>\$ (412,000.00)</u>	<u>\$ (447,000.00)</u>	<u>\$ (35,000.00)</u>	<u>8.495%</u>
<i>Expenditures</i>	Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	Requested	Variance (\$)	Variance (%)
	Materials & Supplies	E	\$ 29,517.64	\$ 1,317.95	\$ -	\$ 65,000.00	\$ 80,000.00	\$ 15,000.00	23.077%
	Capital Outlay	E	\$ 189,463.56	\$ 230,471.57	\$ 255,823.44	\$ 347,000.00	\$ 367,000.00	\$ 20,000.00	5.764%
	Transfers	E	\$ -	\$ 1,240,000.00	\$ 150,000.00	\$ -	\$ -	\$ -	#DIV/0!
	Non-Dept Capital	E	\$ -	\$ -	\$ 526,464.00	\$ -	\$ -	\$ -	#DIV/0!
			<u>\$ 218,981.20</u>	<u>\$ 1,471,789.52</u>	<u>\$ 932,287.44</u>	<u>\$ 412,000.00</u>	<u>\$ 447,000.00</u>	<u>\$ 35,000.00</u>	<u>8.495%</u>

	2020-2021	2021-2022	2022-2023	Current	Requested
	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025
Rev	\$ (424,483.80)	\$ (436,968.73)	\$ (501,143.93)	\$ (412,000.00)	\$ (447,000.00)
Exp	\$ 218,981.20	\$ 1,471,789.52	\$ 932,287.44	\$ 412,000.00	\$ 447,000.00
	<u>\$ (205,502.60)</u>	<u>\$ 1,034,820.79</u>	<u>\$ 431,143.51</u>	<u>\$ -</u>	<u>\$ -</u>

CAPITAL FUNDS

FY 2024-2025 Annual Budget

TIRZ FUND SUMMARY



Revenues		2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
CITY CONTRIBUTION - 50%	R	\$ -	\$ (68,794.52)	\$ (188,551.42)	\$ (260,236.00)	\$ (312,283.20)	\$ (52,047.20)	20.000%
COUNTY CONTRIBUTION - 50%	R	\$ -	\$ (22,489.08)	\$ (60,864.27)	\$ (87,704.00)	\$ (105,244.80)	\$ (17,540.80)	20.000%
COLLEGE CONTRIBUTION - 50%	R	\$ -	\$ (12,806.20)	\$ (35,387.43)	\$ (51,375.00)	\$ (61,650.00)	\$ (10,275.00)	20.000%
INTEREST INCOME	R	\$ -	\$ (499.21)	\$ (5,739.16)	\$ -	\$ -	\$ -	#DIV/0!
		<u>\$ -</u>	<u>\$ (104,589.01)</u>	<u>\$ (290,542.28)</u>	<u>\$ (399,315.00)</u>	<u>\$ (479,178.00)</u>	<u>\$ (79,863.00)</u>	<u>20.000%</u>

Expenditures		2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
Account Description	Type	Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
SIGNALS	E	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	#DIV/0!
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000.00</u>	<u>\$ 200,000.00</u>	<u>#DIV/0!</u>



INTERNAL SERVICE FUND

FY 2024-2025 Annual Budget



REVENUES AND EXPENDITURES SUMMARY

Expenditures	Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
			Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
	TRANSFERS IN	R	\$ (223,963.40)	\$ (227,488.44)	\$ (327,966.03)	\$ (1,290,544.00)	\$ (536,722.00)	\$ 753,822.00	-58.411%
	INTEREST INCOME	R	\$ (73.13)	\$ (21,115.08)	\$ (80,292.25)	\$ (28,800.00)	\$ (28,800.00)	\$ -	0.000%
			<u>\$ (224,036.53)</u>	<u>\$ (248,603.52)</u>	<u>\$ (408,258.28)</u>	<u>\$ (1,319,344.00)</u>	<u>\$ (565,522.00)</u>	<u>\$ 753,822.00</u>	<u>-57.136%</u>

Expenditures	Account Description	Type	2020-2021	2021-2022	2022-2023	Current	Requested	Variance (\$)	Variance (%)
			Actuals	Actuals	FY23 Actuals	FY24 Budget	2024-2025		
	506 CITY MARSHALL	E	\$ 2,093.88	\$ 2,142.38	\$ 629.61	\$ 12,803.00	\$ 12,803.00	\$ -	0.000%
	511 CODE	E	\$ 1,404.12	\$ (1,443.95)	\$ 500.12	\$ 16,404.00	\$ 16,404.00	\$ -	0.000%
	512 MUNICIPAL FACILITIES	E	\$ 1,472.52	\$ (1,664.07)	\$ 515.40	\$ 6,459.00	\$ 6,459.00	\$ -	0.000%
	513 STREETS	E	\$ 1,547.21	\$ (3,602.76)	\$ 1,168.08	\$ 15,381.00	\$ 15,381.00	\$ -	0.000%
	514 PLANNING	E	\$ 1,404.12	\$ (1,443.95)	\$ 500.12	\$ 3,132.00	\$ 3,132.00	\$ -	0.000%
	517 PAWS	E	\$ 1,551.12	\$ (3,434.13)	\$ 524.00	\$ 14,199.00	\$ 14,199.00	\$ -	0.000%
	518 FIRE	E	\$ 2,148.02	\$ 2,506.07	\$ 825.40	\$ 167,044.00	\$ 167,044.00	\$ -	0.000%
	524 PARKS	E	\$ 1,442.40	\$ (1,694.99)	\$ 494.06	\$ 33,199.00	\$ 33,199.00	\$ -	0.000%
	531 METERS	E	\$ 2,688.48	\$ (5,775.17)	\$ 189.32	\$ 29,124.00	\$ 29,124.00	\$ -	0.000%
	532 WATER	E	\$ 4,522.97	\$ (6,987.16)	\$ 1,649.56	\$ 27,672.00	\$ 27,672.00	\$ -	0.000%
	533 WASTEWATER	E	\$ 1,891.32	\$ (2,297.79)	\$ 665.08	\$ 8,364.00	\$ 8,364.00	\$ -	0.000%
	535 ENVIROMENTAL	E	\$ -	\$ -	\$ -	\$ 13,932.00	\$ 13,932.00	\$ -	0.000%
	551 CRIME CONTROL	E	\$ 12,294.98	\$ 2,555.18	\$ 2,919.42	\$ 215,415.00	\$ 215,415.00	\$ -	0.000%
	578 STORMWATER	E	\$ 7,699.18	\$ (8,501.52)	\$ 684.32	\$ 9,495.00	\$ 9,495.00	\$ -	0.000%
	590 NON-DEPT	E	\$ 4,112.26	\$ (6,130.96)	\$ (6,750.12)	\$ 1,303,213.00	\$ 923,485.00	\$ (379,728.00)	-29.138%
			<u>\$ 46,272.58</u>	<u>\$ (35,772.82)</u>	<u>\$ 4,514.37</u>	<u>\$ 1,875,836.00</u>	<u>\$ 1,496,108.00</u>	<u>\$ (379,728.00)</u>	<u>3.12%</u>

DESCRIPTION

The Internal Service Fund is primarily used to support the City's fleet operations and related capital needs. In FY25, this fund also includes expenditures for a municipal façade upgrade project. Revenues for the fund come from two main sources: excess fund balance that has been transferred in, and operating revenues transferred from the enterprise funds to cover their share of fleet costs. These contributions ensure that each department pays its fair share for fleet usage based on actual operational needs. The fund operates as a cost-recovery mechanism, allowing the City to manage internal assets efficiently while supporting key facility improvements.

CAPITAL IMPROVEMENT PROGRAM POLICY

FY 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025 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 2021 and 2022 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 2024-2025 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 2024-2025 budget year is heavily loaded, staff is working toward an attainable five (5) year forecast. For the 2024-2025 budget, staff will continue to work with Council to develop a more detailed Five 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



ORDINANCE NO. 2024-09-017-23

**AN ORDINANCE ADOPTING THE OPERATING BUDGET
FOR THE CITY OF WHITE SETTLEMENT, TEXAS, FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING
SEPTEMBER 30, 2025.**

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, 2024, and ending September 30, 2025, (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 27, 2024, 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, 2024 and ending September 30, 2025, 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, 2024 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 3rd day of September, 2024 by the City Council of the City of White Settlement, Texas.

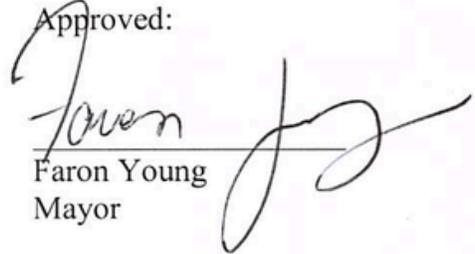
Attest:



Amy Arnold, TRMC, CMC
City Secretary



Approved:



Faron Young
Mayor

ORDINANCE NO. 2024.09.018.24

AN ORDINANCE OF THE CITY OF WHITE SETTLEMENT, TEXAS, AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025, AT A RATE OF \$0.679816 PER \$100.00 OF ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS FOR THE CITY OF WHITE SETTLEMENT, AS OF JANUARY 1, 2024, AND PROVIDING FOR COLLECTION OF AD VALOREM TAXES.

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 Council of the City of White Settlement, Texas, held a public meeting to discuss and take a record for the proposed 2024 property tax rate on August 27, 2024 of \$0.679816 upon each one hundred dollar (\$100) valuation of all taxable real and personal property within the City of White Settlement, Texas; and,

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time, including providing notice of and conducting a public hearing on August 27, 2024 regarding the ad valorem tax levied hereby; and

WHEREAS, the City Council of the City of White Settlement, Texas, hereby finds that the tax for the fiscal year beginning October 1, 2024, and ending September 30, 2025, hereinafter levied for the current expenditures and the general improvements of the City and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council has approved on the 3rd day of September 2024, the budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025; and

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

Section 1.

That the City Council of the City of White Settlement hereby levies and adopts the tax rate on One Hundred Dollars (\$100.00) of assessed valuation for this city for the tax year 2023 as follows:

<u>Tax Rate</u>	<u>Purpose</u>
\$0.551925	Maintenance and operations
\$0.127891	Interest & sinking on general obligation debt
\$0.679816	Total Tax Rate

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.06 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$4.07

Section 2.

That the taxes herein are levied according to law and shall be due and payable on October 1, 2024, and the same shall become delinquent on February 1, 2025. Should any taxpayer fail to make payment before the date of delinquency, the penalty as provided by law shall be assessed until the unpaid taxes and penalty have been satisfied.

Section 3.

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that 2024 taxes and taxes for all subsequent years become delinquent on or after February 1st but not later than May 1st of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer, for all taxes delinquent on or after July 1, 2025.

Section 4.

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all 2024 taxes and taxes for all subsequent years that become delinquent on or after June 1st of the year in which they become delinquent shall, in order to defray the costs of collection, incur an additional 20% of the delinquent tax, penalty and interest.

Section 5.

The tax assessor/collector for Tarrant County is hereby authorized to assess and collect the Ad Valorem taxes, interest, and penalties of the City of White Settlement, Texas. All current and delinquent tax collections on the 2024 tax levy shall be deposited as provided in Section 1 of this ordinance. All interest and penalties and collections of delinquent taxes levied in prior years shall be deposited in the General Fund of the City.

Section 6.

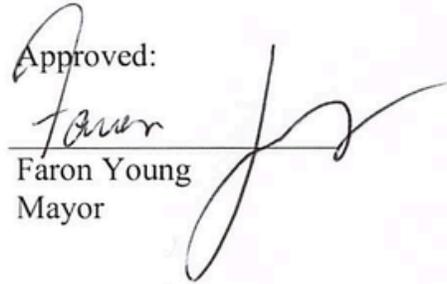
In the event any section, sub-section, clause, sentence, or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no means affect any other section, sub-section, clause sentence, or phrase of this ordinance, but all the rest thereof shall be in full force and effect just as though the section, sub-section, sentence,

clause or phrase so declared or adjudged invalid or unconstitutional was not originally a part thereof.

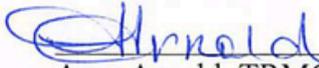
Section 7.

This ordinance shall be in full force and effect from and after its passage and publication as provided by law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WHITE SETTLEMENT, TEXAS, on this the 3rd day of September 2024.

Approved:

Faron Young
Mayor

Attest:


Amy Arnold, TRMC, CMC
City Secretary





FY 2024-2025 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 2024-2025 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 2024-2025 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.

GLOSSARY

FY 2024-2025 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.

GLOSSARY

FY 2024-2025 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.

GLOSSARY

FY 2024-2025 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.

GLOSSARY

FY 2024-2025 Annual Budget

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 2024-2025 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.

GLOSSARY

FY 2024-2025 Annual Budget

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.

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 1,372,995,491
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,372,995,491
4.	Prior year total adopted tax rate.	\$ 0.667233 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:..... \$ 134,151,815	
	B. Prior year values resulting from final court decisions:..... - \$ 105,203,854	
	C. Prior year value loss. Subtract B from A. ³	\$ 28,947,961
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:..... \$ 66,295,423	
	B. Prior year disputed value:..... - \$ 33,147,712	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 33,147,711
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 62,095,672

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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,435,091,163
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,629,811</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 1,629,811
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year 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.	\$ 1,629,811
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 35,275,983
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,398,185,369
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 9,329,154
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 230,775
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 9,559,929
18.	<p>Total current year taxable value on the current year 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:..... \$ 1,438,604,184</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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 - \$ 40,418,512</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,398,185,672

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year 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>49,601,682</u></p> <p>B. Current year 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>48,285,985</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>97,887,667</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>1,496,073,339</u>
22.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹</p>	\$ <u>7,915,780</u>
24.	<p>Total adjustments to the current year taxable value. Add Lines 22 and 23.</p>	\$ <u>7,915,780</u>
25.	<p>Adjusted current year taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>1,488,157,559</u>
26.	<p>Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.642400</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹</p>	\$ _____ /\$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.	<p>Prior year M&O tax rate. Enter the prior year M&O tax rate.</p>	\$ <u>0.547855</u> /\$100
29.	<p>Prior year 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>.</p>	\$ <u>1,435,091,163</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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 7,862,218
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 191,156</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 235,373</p> <p>C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -44,217</p> <p>E. Add Line 30 to 31D.</p>	\$ 7,818,001
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,488,157,559
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.525347 /\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. Current year 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. Prior year 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. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year 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>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$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</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. Prior year 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>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p>B. Prior year 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>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</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 the prior year. 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 the prior year. 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>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.525347</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, 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>0.000000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.525347</u> /\$100
41.	<p>Current year 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>0.543734</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): Current year 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>	\$ 0.000000 /\$100
42.	<p>Total current year 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 \$ 2,648,964</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 - \$ 732,304</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,916,660</p>	\$ 1,916,660
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 3,311
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 1,913,349
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 88.30 %</p> <p>C. Enter the 2022 actual collection rate. 99.89 %</p> <p>D. Enter the 2021 actual collection rate. 99.10 %</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.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,913,349
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,496,073,339
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.127891 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.671625 /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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>	\$ 0.000000 /\$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 current year county voter-approval tax rate.	\$ 0.000000 /\$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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,496,073,339
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year 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> .	\$ 0.642400 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.642400 /\$100
57.	Current year 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> .	\$ 0.671625 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.671625 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,496,073,339
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.671625 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A. D. Adopted Tax Rate E. Subtract D from C. F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.677234 /\$100 \$ 0.010001 /\$100 \$ 0.667233 /\$100 \$ 0.667233 /\$100 \$ 0.000000 /\$100 \$ 1,407,736,677 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A. D. Adopted Tax Rate E. Subtract D from C. F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.722116 /\$100 \$ 0.000001 /\$100 \$ 0.722115 /\$100 \$ 0.712115 /\$100 \$ 0.010000 /\$100 \$ 1,225,565,650 \$ 122,556
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A. D. Adopted Tax Rate E. Subtract D from C. F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.741795 /\$100 \$ 0.000000 /\$100 \$ 0.741795 /\$100 \$ 0.741795 /\$100 \$ 0.000000 /\$100 \$ 1,099,527,419 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 122,556 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.008191 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.679816 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.525347 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,496,073,339
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.033420 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.127891 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.686658 /\$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.⁴⁸

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.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.667233 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.042(c)
⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ <u>0.679816</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	\$ <u>0.642400</u> /\$100
Voter-approval tax rate. As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>68</u>	\$ <u>0.679816</u> /\$100
De minimis rate. If applicable, enter the current year de minimis rate from Line 73.	\$ <u>0.686658</u> /\$100

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.⁵²

print here → Wendy Burgess
 Printed Name of Taxing Unit Representative

sign here → Wendy Burgess
 Taxing Unit Representative

8-6-2024
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)