



CITY COUNCIL REGULAR MEETING AGENDA

City Hall, 120 El Chico Trl., Suite A, Willow Park, TX 76087

Tuesday, August 27, 2024 at 6:00 PM

CALL TO ORDER AND THE ROLL OF ELECTED AND APPOINTED OFFICERS WILL BE TAKEN

PLEDGE OF ALLEGIANCE AND INVOCATION

PUBLIC COMMENTS (Limited to three minutes per person)

Residents may address the Council regarding an item that is not listed on the agenda. Residents must complete a speaker form and turn it in to the City Secretary five (5) minutes before the start of the meeting. The Rules of Procedure states that comments are to be limited to three (3) minutes. The Texas Open Meetings Act provides the following:

A. If, at a meeting of a governmental body, a member of the public or of the governmental body inquires about a subject for which notice has not been given as required by this subchapter, the notice provisions of this subchapter do not apply to:

- (1) A statement of specific factual information given in response to the inquiry; or
- (2) A recitation of existing policy in response to the inquiry.

B. Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.

CONSENT AGENDA

All matters listed in the Consent Agenda are considered to be routine by the City Council and will be enacted by one motion. There will not be a separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

- 1. Approve City Council Meeting Minutes - Regular Meeting August 13, 2024.

REGULAR AGENDA ITEMS

- 2. Discussion /Action: to discuss, consider and act on approving a proposed ad valorem tax rate for the period beginning October 1, 2024 thru September 30, 2025.
- 3. Discussion/Action: to discuss, consider, and act on to setting the date, time, and place for a public hearing on the tax rate and proposed budget for the period beginning October 1, 2024 thru September 30, 2025.

4. Discussion/Action: to adopt an ordinance adopting a comprehensive fee and rate schedule for the following Enterprise Fund Utility Rates/Services/Charges for Fiscal Year 2024-25, including water impact fees, water tap fees, wastewater impact fees, wastewater tap fees, drainage impact fees, utility deposits/fees, water base rates, water volumetric charges, wastewater rates, solid waste rates, additional utility services charges, and water meter costs; amending various city ordinances; and containing a severability clause and an effective date.
5. Discussion only: Update on the Wastewater Treatment Plant.

INFORMATIONAL

Mayor and City Council Comments

City Manager Comments

EXECUTIVE SESSION *It is anticipated that all, or a portion of the discussion of the foregoing item will be conducted in closed executive session under authority of the Section 551 of the Texas Open Meetings Act. However, no action will be taken on this item until the City Council reconvenes in open session.*

6. Section 551.071 - Consultation with Attorney; Halff & Associates Litigation.
7. 551.087 - Economic Development Negotiations; 551.071 Consultation with City Attorney; Beall Development Agreement; and Brothers In Christ Annexation.
8. 551.071 (Consultation with Attorney); 551.072 (Deliberation Regarding Real Property) - possible purchase of tract of property on Kings Gate Road and adjoining tract off I-20 Service Road

RECONVENE *into Open Session and consider action, if any, on the item discussed in Executive Session.*

ADJOURNMENT

As authorized by Section 551.127, of the Texas Government Code, one or more Council Members or employees may attend this meeting remotely using video conferencing technology.

The City Council may convene a public meeting and then recess into closed executive session, to discuss any of the items listed on this agenda, if necessary, and if authorized under chapter 551 of the Texas Government Code. Situations in which a closed executive session may be authorized by law include, without limitation; (1) consulting with the Council's attorney to seek or receive legal advice concerning pending or contemplated litigation, a settlement offer, or any other matter in which the ethical duty of the attorney to the Council clearly conflicts with the general requirement that all meetings be open, § 551.071; (2) discussing the purchase, exchange, lease, or value of real property, § 551.072; (3) discussing a prospective gift or donation, § 551.073; (4) discussing certain personnel matters, §551.074; and (5) discussing security personnel or devices, § 551.076.

CERTIFICATION I, the undersigned authority, does hereby certify that this Notice of a Meeting was posted on the bulletin board at City Hall, 120 El Chico Trail, Suite A, Willow Park, TX 76087,

a place convenient and readily accessible to the general public at all times, and said Notice was posted on the following date and time: August 23, 2024, at 3:00 p.m. and remained so posted continuously for at least 72 hours before said meeting is to convene.

Crystal R. Dozier, TRMC, CMC
City Secretary

The City Hall is wheelchair accessible and accessible parking spaces are available. Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, or large print, are requested to contact the City Secretary's Office at 817-441-7108, or by email at cdozier@willowpark.org. Requests should be made at least 48 hours prior to the meeting. This agenda is posted on the city's web site at www.willowpark.org



CITY COUNCIL REGULAR MEETING MINUTES

City Hall, 120 El Chico Trl., Suite A, Willow Park, TX 76087

Tuesday, August 13, 2024 at 6:00 PM

CALL TO ORDER AND THE ROLL OF ELECTED AND APPOINTED OFFICERS WILL BE TAKEN

Mayor Moss called the meeting to order at 6:00 pm.

PRESENT

- Mayor Doyle Moss
- Councilmember Eric Contreras
- Councilmember Chawn Gilliland
- Councilmember Greg Runnebaum
- Councilmember Lea Young
- Councilmember Nathan Crummel

STAFF PRESENT

- City Manager Bryan Grimes
- Assistant City Manager Bill Funderburk
- City Secretary Crystal Dozier

PLEDGE OF ALLEGIANCE AND INVOCATION

Mayor Moss requested a moment of silence followed by the pledge allegiance.

PUBLIC COMMENTS (Limited to three minutes per person)

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- (1) A statement of specific factual information given in response to the inquiry; or
- (2) A recitation of existing policy in response to the inquiry.

B. Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.

Francis Horch at 901 Sam Bass Ct. and Brad McKerley at 109 Trinity Drive both spoke before the City Council.

CONSENT AGENDA

All matters listed in the Consent Agenda are considered to be routine by the City Council and will be enacted by one motion. There will not be a separate discussion of these items. If discussion is desired, that item will be removed from the consent agenda and will be considered separately.

1. Approve the City Council Meeting Minutes - Regular Meeting July 23, 2024.

To approve the City Council Meeting Minutes - Regular Meeting July 23, 2024.

Motion made by Councilmember Gilliland, Seconded by Councilmember Contreras.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

REGULAR AGENDA ITEMS

2. Discussion/Action: approval for Westwood Professional Services to proceed with the bid process and start the City Hall parking lot project.

To table approval for Westwood Professional Services to proceed with the bid process and start the City Hall parking lot project after discussion of agenda item 3.

Motion made by Councilmember Young, Seconded by Councilmember Contreras.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

To postpone the bid process until the City can get a conceptual design adding Memorial Park.

Motion made by Councilmember Young, Seconded by Councilmember Runnebaum. Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

3. Discussion/Action: Kings Gate Park Concept Plans and Memorial Park consideration for relocation.

No action was taken.

4. Discussion/Action: to approve the 3rd Quarter Financial Report.

To approve the 3rd Quarter Financial Report as presented by Jake Weber, CPA.

Motion made by Councilmember Young, Seconded by Councilmember Gilliland. Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

5. Discussion/Action: to adopt the City's Financial Policy.

To accept and approve the Financial Policy for the City of Willow Park.

Motion made by Councilmember Contreras, Seconded by Councilmember Young.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

6. Discussion/Action: to consider all matters incident and related to the issuance and sale of "City of Willow Park, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2024A" including the adoption of an ordinance authorizing the issuance of such certificates in the amount not to exceed \$5,135,000 to finance the costs of paying contractual obligations to be incurred for (i) constructing, acquiring, purchasing, renovating, enlarging, equipping, and improving water and wastewater system properties or facilities, including the acquisition of land and rights-of-way therefor, and (ii) professional services rendered in connection with such projects and the financing thereof.

To postpone consideration of all matters relating to the issuance and sale of "City of Willow Park, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2024A" to the regular City Council meeting on September 24, 2024.

Motion made by Councilmember Young, Seconded by Councilmember Gilliland.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

7. Discussion Only: Tax Rate and Budget Workshop for the FY 24-25.

City Manager Bryan Grimes presented the proposed Tax Rate and Budget for FY 24-25.

City Council will vote to approve the tax rate and adopt the budget at September 10th meeting.

8. Discussion/Action: to adopt an ordinance enacting the City's new Code of Ordinances.

To adopt an ordinance enacting the City's new Code of Ordinances.

Motion made by Councilmember Gilliland, Seconded by Councilmember Contreras.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

9. Discussion/Action: to approve a resolution appointing a voting member and alternate to the Fort Worth Wholesale Water and Wastewater Customer Advisory Committee.

To approve a resolution appointing Michelle Guelker, Public Works Director as voting member and Gretchen Vazquez, City Engineer as alternate to the Fort Worth Wholesale Water and Wastewater Customer Advisory Committee.

Motion made by Councilmember Gilliland, Seconded by Councilmember Young. Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel

Agenda items 10 – 12 were moved and discussed in executive session.

10. Consider and take action on an ordinance rescinding Ordinance No. 905-24 adopted at the June 11, 2024 Council meeting accepting a petition to expand the City of Willow Park's Extraterritorial Jurisdiction to include a 3.208 acre tract and a 228.4 acre tract of land owned by Brothers in Christ Properties, LLC.
11. Consider and take action on a resolution rescinding Resolution No. 2024-01 adopted at the June 11, 2024 Council meeting declaring the City's intent to begin annexation of 7,313 feet of East Bankhead Highway.
12. Consider and take action on a resolution rescinding Resolution No. 2024-02 adopted at the June 11, 2024 Council meeting accepting the annexation petitions from Brothers in Christ Properties, LLC for a 3.208 acre tract and a 228.4 acre tract.

INFORMATIONAL

Mayor and City Council Comments

Mayor Moss thanked everyone for their continued time and service.

City Manager Comments

City Manager Grimes announced Texas Municipal League Conference will be held in Houston, TX from October 9th – 11th. The Parker County Chamber Luncheon will be on Wednesday, August 14th and the Ribbon Cutting for Trinity Trails at Kings Gate Park will be held on Thursday, August 15th.

EXECUTIVE SESSION *It is anticipated that all, or a portion of the discussion of the foregoing item will be conducted in closed executive session under authority of the Section 551 of the Texas Open Meetings Act. However, no action will be taken on this item until the City Council reconvenes in open session.*

Mayor Moss convened into closed session at 6:42 pm.

13. Section 551.071 - Consultation with Attorney; Halff & Associates Litigation.
14. 551.087 - Economic Development Negotiations; 551.071 Consultation with City Attorney; Beall Development Agreement; and Brothers In Christ Annexation.

RECONVENE *into Open Session and consider action, if any, on the item discussed in Executive Session.*

Mayor Moss reconvened into open session at 7:14 pm.

The City Council took action on the following items:

10. Consider and take action on an ordinance rescinding Ordinance No. 905-24 adopted at the June 11, 2024 Council meeting accepting a petition to expand the City of Willow Park's Extraterritorial Jurisdiction to include a 3.208 acre tract and a 228.4 acre tract of land owned by Brothers in Christ Properties, LLC.

To adopt an ordinance rescinding Ordinance No. 905-24 adopted at the June 11, 2024 Council meeting accepting a petition to expand the City of Willow Park's Extraterritorial Jurisdiction to include a 3.208 acre tract and a 228.4 acre tract of land owned by Brothers in Christ Properties, LLC.

**Motion made by Councilmember Young, Seconded by Councilmember Crummel.
Voting Yea: Councilmember Contreras, Councilmember Gilliland,
Councilmember Runnebaum, Councilmember Young, Councilmember Crummel**

11. Consider and take action on a resolution rescinding Resolution No. 2024-01 adopted at the June 11, 2024 Council meeting declaring the City's intent to begin annexation of 7,313 feet of East Bankhead Highway.

To approve a resolution rescinding Resolution No. 2024-01 adopted at the June 11, 2024 Council meeting declaring the City's intent to begin annexation of 7,313 feet of East Bankhead Highway.

**Motion made by Councilmember Gilliland, Seconded by Councilmember Runnebaum.
Voting Yea: Councilmember Contreras, Councilmember Gilliland,
Councilmember Runnebaum, Councilmember Young, Councilmember Crummel**

12. Consider and take action on a resolution rescinding Resolution No. 2024-02 adopted at the June 11, 2024 Council meeting accepting the annexation petitions from Brothers in Christ Properties, LLC for a 3.208 acre tract and a 228.4 acre tract.

To approve a resolution rescinding Resolution No. 2024-02 adopted at the June 11, 2024 Council meeting accepting the annexation petitions from Brothers in Christ Properties, LLC for a 3.208 acre tract and a 228.4 acre tract.

**Motion made by Councilmember Runnebaum, Seconded by Councilmember Gilliland.
Voting Yea: Councilmember Contreras, Councilmember Gilliland,
Councilmember Runnebaum, Councilmember Young, Councilmember Crummel**

ADJOURNMENT

**Motion made by Councilmember Gilliland, Seconded by Councilmember Runnebaum.
Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Runnebaum, Councilmember Young, Councilmember Crummel**

Mayor Moss adjourned the meeting at 7:20 pm.

These minutes were approved on the 27th of August, 2024

Mayor Doyle Moss

Crystal R. Dozier, TRMC, CMC
City Secretary

DRAFT



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: August 27, 2024	Department: City Admin	Presented By: Bryan Grimes
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AGENDA ITEM:

Discussion /Action: To discuss, consider and act on approving a proposed ad valorem tax rate for the period beginning October 1, 2024 thru September 30, 2025.

BACKGROUND:

State statute requires that Council take a roll call vote on the proposed tax rate for the upcoming budget for FY 23 - 24. This is part of the rate setting process. As we have discussed at previous workshops the tax rate for your consideration is as follows:

Maintenance and Operations (M/O): \$0.203371
Interest and Sinking (I/S): \$0.229175
Total Tax Rate: \$0.432546

Total Tax Rate: \$0.538450

No New Revenue Rate: \$0.444640
Voter Approved Rate: \$0.430651

For your review, please find the tax rate calculations from the Parker County Appraisal District and the staff worksheet that has been previously discussed.

STAFF/BOARD/COMMISSION RECOMMENDATION:

Suggested Motion: I move that the City of Willow Park assess a proposed maintenance and operations tax rate of \$0.203371 and a proposed interest and sinking rate of \$0.229175 for a total proposed tax rate of \$0.432546.

Please note that a record vote must be taken on the proposed tax rate with each City Council member audibly voting for or against the motion after being asked how each member votes.

EXHIBITS:

ADDITIONAL INFO:	FINANCIAL INFO:	
	Cost	\$
	Source of Funding	\$

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Item 2.

CITY OF WILLOW PARK

817-441-7108

Taxing Unit Name

Phone (area code and number)

120 El Chico Trl, Ste A, Willow Park, TX 76087

www.willowpark.org

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	\$ 979,569,910
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	\$ 162,357,914
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 817,211,996
4.	Prior year total adopted tax rate.	\$ 0.397597 /\$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:..... \$ 9,363,740	
	B. Prior year values resulting from final court decisions:..... - \$ 6,300,000	
	C. Prior year value loss. Subtract B from A. ³	\$ 3,063,740
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:..... \$ 34,174,850	
	B. Prior year disputed value:..... - \$ 3,417,485	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 30,757,365
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 33,821,105

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.	\$ 851,033,101
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	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. A. Absolute exemptions. Use prior year market value: \$ 433,350 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 15,171,521 C. Value loss. Add A and B. ⁶	\$ 15,604,871
11.	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. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 15,604,871
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.	\$ 79,738,738
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 755,689,492
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,004,598
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	\$ 4,855
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,009,453
18.	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 A. Certified values: \$ 1,085,581,785 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 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 - \$ 88,255,657 E. Total current year value. Add A and B, then subtract C and D.	\$ 997,326,128

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)

Item 2.

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 \$ 0</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 + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 0</p>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads 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	\$ 186,154,056
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 811,172,072
22.	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	\$ 0
23.	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	\$ 24,944,866
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 24,944,866
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 786,227,206
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.382771 /\$100
27.	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	\$ _____ /\$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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.188725 /\$100
29.	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> .	\$ 851,033,101

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	\$ 1,606,112
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<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. + \$ 2,584</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. - \$ 365,702</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. \$ -363,118</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,242,994
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 786,227,206
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.158096 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<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.	Rate adjustment for indigent health care expenditures. ²⁴	
	<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 §26.041

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..... \$ 0</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..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$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..... \$ 0</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. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$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 \$ 0</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..... \$ 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
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.158096 /\$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 \$ 717,230</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.091224 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.249320 /\$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>	\$ 0.258046 /\$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>	<p>\$ 0.000000 / \$100</p>
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 \$ 2,062,942</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 - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 2,062,942</p>	<p>\$ 2,062,942</p>
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector.²⁹</p>	<p>\$ 0</p>
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>	<p>\$ 2,062,942</p>
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..... 98.82 %</p> <p>C. Enter the 2022 actual collection rate. 99.48 %</p> <p>D. Enter the 2021 actual collection rate. 99.90 %</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>	<p>100.00 %</p>
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>	<p>\$ 2,062,942</p>
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 811,172,072</p>
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.254316 / \$100</p>
49.	<p>Current year voter-approval tax rate. Add Lines 41 and 48.</p>	<p>\$ 0.512362 / \$100</p>
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>	<p>\$ 0.000000 / \$100</p>

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 §526.04(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.	691,399 \$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	811,172,072 \$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	0.085234 \$ _____ / \$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> .	0.382771 \$ _____ / \$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.	0.382771 \$ _____ / \$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> .	0.512362 \$ _____ / \$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	0.427128 \$ _____ / \$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> .	811,172,072 \$ _____
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).	\$ 0.427128 /\$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 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year 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

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.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).....	\$ 0.430651 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.430651 /\$100
	D. Adopted Tax Rate.....	\$ 0.397597 /\$100
	E. Subtract D from C.....	\$ 0.033054 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 781,756,729
	G. Multiply E by F and divide the results by \$100.....	\$ 258.401
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).....	\$ 0.597921 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.056616 /\$100
	C. Subtract B from A.....	\$ 0.541305 /\$100
	D. Adopted Tax Rate.....	\$ 0.538450 /\$100
	E. Subtract D from C.....	\$ 0.002855 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 596,921,300
	G. Multiply E by F and divide the results by \$100.....	\$ 17.042
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).....	\$ 0.566654 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.056616 /\$100
	C. Subtract B from A.....	\$ 0.510038 /\$100
	D. Adopted Tax Rate.....	\$ 0.566650 /\$100
	E. Subtract D from C.....	\$ -0.056612 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 567,804,786
	G. Multiply E by F and divide the results by \$100.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 275.443 /\$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	\$ 0.033956 /\$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)	\$ 0.461084 /\$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 §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(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> .	0.158096
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 811,172,072
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.061639 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.254316 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.474051 /\$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> .	\$ 0.397597 /\$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.	\$ 0.397597 /\$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> .	\$ 755,689,492
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 786,227,206
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §526.42(c)

⁵¹ Tex. Tax Code §526.42(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).	\$ 0.461084 /\$100

SECTION 8: Total Tax Rate


Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.382771 /\$100
 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: 26
- Voter-approval tax rate.** \$ 0.461084 /\$100
 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: 81
- De minimis rate.** \$ 0.474051 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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 ▶ Bryan Grimes
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

08//02/2024
 Date

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



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: August 27, 2024	Department: Admin	Presented By: City Manager
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AGENDA ITEM: Discussion /Action: To discuss, consider, and act on to setting the date, time, and place for a public hearing on the tax rate and proposed budget for the period beginning October 1, 2024 thru September 30, 2025.

BACKGROUND: State statute requires that Council set the date, time, and location for the single Public Hearing to discuss the budget for FY 24 - 25, beginning on October 1, 2024 and ending September 30, 2025. Upon the passage of this motion, staff will place an ad with The Community News per state statute.

Suggested Motion: I move that the City of Willow Park hold a public hearing on the budget and a public hearing on the tax rate for FY 24 – 25, a period beginning on October 1, 2024 and ending on September 30, 2025, on September 10, 2024 at 6:00 PM at the Willow Park City Hall located at 120 El Chico Trail and authorize staff to publish public notices as required by law.

STAFF/BOARD/COMMISSION RECOMMENDATION:

EXHIBITS:

ADDITIONAL INFO:	FINANCIAL INFO:	
	Cost	\$
	Source of Funding	\$

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

Item 3.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$0.432546	per \$100
NO-NEW-REVENUE TAX RATE	\$0.375858	per \$100
VOTER-APPROVAL TAX RATE	\$0.457687	per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for City of Willow Park from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval tax rate is the highest tax rate that City of Willow Park may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Willow Park is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 10, 2024 at 120 El Chico Trail, Willow Park, Texas 76087.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Willow Park is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Willow Park City Council of City of Willow Park at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: _____
AGAINST the proposal: _____
PRESENT and not voting: _____
ABSENT: _____

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

Item 3.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by _____ City of Willow Park _____ last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by _____ City of Willow Park _____ this year.
(name of taxing unit)

	2023	2024	Change
Total tax rate (per \$100 of value)	2023 adopted tax rate	2024 proposed tax rate	0.0349 Increase
Average homestead taxable value	2023 average taxable value of residence homestead	2024 average taxable value of residence homestead	7.718%
Tax on average homestead	2023 amount of taxes on average taxable value of residence homestead	2024 amount of taxes on average taxable value of residence homestead	16.09%
Total tax levy on all properties	2023 levy	(2024 proposed rate x current total value)/100	17.59%

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit.)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The _____ County Auditor certifies that _____ County has spent \$ _____ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff has provided _____ information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ City of Willow Park spent \$ _____ from July 1 _____ to June 30 _____ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ City of Willow Park spent \$ _____ from July 1 _____ to June 30 _____ to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ _____

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ City of Willow Park spent \$ _____ from July 1 _____ to June 30 _____ on expenditures to maintain and operate an eligible county hospital. For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ City of Willow Park at _____ or _____, or visit _____ for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ City of Willow Park at _____ or _____.



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Meeting Date: August 27, 2024	Department: Public Works	Presented By: Michelle Guelker
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AGENDA ITEM

Discussion/Action:
To discuss and approve a utility fee ordinance for the Fiscal Year 2024-25.

BACKGROUND:

In August of 2023, NewGen Strategies and Solutions proposed a plan to maintain the water fund and allow the wastewater fund to become independent of the water fund within 3 years.

Year 1 of that plan was implemented for FY 2023-2024 with an increase in wastewater rates to both residential and commercial, and by establishing a multi-family wastewater rate.

Year 2, which is proposed to be implemented for this next fiscal year (2024-2025) includes increases in the water volumetric charge, increases in both the wastewater base and volumetric charge, as well as an increase in the multi-family wastewater fee.

STAFF/BOARD/COMMISSION RECOMMENDATION:

To approve the ordinance as presented.

EXHIBITS:

- Proposed Ordinance
- NewGen Study as presented to Council in August, 2023

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS, ADOPTING A COMPREHENSIVE FEE AND RATE SCHEDULE FOR THE FOLLOWING ENTERPRISE FUND UTILITY RATES/SERVICES/CHARGES FOR FISCAL YEAR 2024-25, INCLUDING WATER IMPACT FEES, WATER TAP FEES WASTEWATER IMPACT FEES, WASTEWATER TAP FEES DRAINAGE IMPACT FEES, UTILITY DEPOSITS/FEES, WATER BASE RATES, WATER VOLUMETRIC CHARGES, WASTEWATER RATES, SOLID WASTE RATES, ADDITIONAL UTILITY SERVICES CHARGES, AND WATER METER COSTS; AMENDING VARIOUS CITY ORDINANCES; AND CONTAINING A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, the City of Willow Park has adopted numerous ordinances that provide for various utility fees/rates/service/charges that are subject to change from time to time; and

WHEREAS, the City has determined that it would be convenient to consolidate many of those utility fees/rates/services/charges in one ordinance that can be reviewed and amended as needed from time to time; and

WHEREAS, the City has determined that the utility fees/rates/services/charges specified herein are reasonable, necessary, fair and designed to fund the various activities to which they pertain; and

WHEREAS, the City has determined that the utility fees/rates/services/charges set forth herein will promote the health, safety, and welfare of the citizens of Willow Park; and

WHEREAS, this ordinance was adopted at a meeting of the Willow Park City Council held in strict compliance with the Texas Open Meetings Act at which a quorum of the City council was present and voting;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS:

Section 1. Rates Imposed

The City hereby adopts the Enterprise Fund Utility Rates/Services attached as Exhibit “A” hereto and imposes the utility fees/rates/services/charges set forth therein upon the services, activities, events and materials that are described therein. These fee, rates and charges shall be collected by the City in accordance with the various City ordinances that more particularly describe each of these fees, rates, services and charges.

Section 2. Ordinances Amended

Water Impact Fees

Meter Size	AWWA Capacity	Willow Park Impact Fee	Equivalency Factor	Ft. Worth Impact Fee
3/4"	30	\$2,993	1.50	\$2,972
1"	50	\$4,988	2.50	\$4,953
1 1/2"	100	\$9,975	5.00	\$9,905
2"	160	\$15,960	8.00	\$15,848
3"	320	\$29,925	21.75	\$43,087
4"	500	\$49,875	37.50	\$74,288
6"	1000	\$99,750	80.00	\$158,480

Water Tap Fees

Water Tap Fee (1" or less)	\$500
Water Tap Fee (1 1/2" - 2")	\$750
Water Tap Fee (3" - 4")	\$1,000
Water Tap Fee (6")	\$1,500

Wastewater Impact Fee

Meter Size	AWWA Capacity	Meter Equivalent Factor	Impact Fee
3/4"	30	1	\$3,248
1"	50	1.67	\$5,413
1 1/2"	100	3.33	\$10,825
2"	160	5.33	\$17,320
3"	320	10.67	\$32,475
4"	500	16.67	\$54,125
6"	1,000	33.33	\$108,250

Wastewater Tap Fees

Wastewater Tap Fee (1" or less)	\$500
Wastewater Tap Fee (1 1/2" - 2")	\$750
Wastewater Tap Fee (3" - 4")	\$1,000
Wastewater Tap Fee (6")	\$1,500

Drainage Impact Fee

\$34.74 per stormwater service unit

Utility Deposits/Fees

	Residential	Res. Senior	Res. Outside	Res. Rental	Commercial	Irrigation
New Account Deposit	\$100	\$100	\$200	\$200	\$200	\$100
New Account Application Fee	\$50	\$50	\$60	\$60	\$60	\$50
Reconnect Fee	\$50	\$50	\$50	\$50	\$50	\$50
Unscheduled Acct. Closure Fee	\$25	\$25	\$25	\$25	\$25	\$25
Acct. Re-Activation Fee	\$50	\$50	\$50	\$50	\$50	\$50
Garbage Only New Account	\$50	\$50	\$60	\$60	N/A	N/A
After-hour (Non-Emergency) Connect/Disconnect*	\$75	\$75	\$75	\$75	\$75	\$75

*Each trip will be a separate charge. Requests for standby service will be charged fee for each hour from time request received until return from call.

Late Payment Charge	5% of Delinquent Balance
Non-Sufficient (NSF) Funds Fee	\$30
Credit/Debit Card Processing Fee	3% of Transaction

- ❖ All Residential and Residential Sr. accounts include Residential Waste (curbside garbage).
- ❖ All Residential Outside (ETJ) accounts must provide proof of an on-site sewage facility (OSSF) and solid waste service prior to water service activation.
- ❖ Commercial accounts must provide proof of solid waste services through Republic Services
- ❖ All construction accounts are classified as Commercial accounts.
- ❖ Residential Outside (ETJ) accounts that do not have a deposit on file will be charged a \$10 per month prorated deposit charge.

Water Base Rates (meter charge is assessed as a monthly base charge for connecting to City Utility Water)

Meter Charge	Residential	Residential Sr.	Res. Outside (ETJ)	Commercial	Irrigation
3/4"	\$41.71	\$31.29	\$47.97	\$41.71	\$41.71
1"	\$104.29	\$78.21	\$119.93	\$104.29	\$104.29
1 1/2"	\$208.57	\$156.43	\$239.86	\$208.57	\$208.57
2"	\$333.72	\$250.29	\$383.77	\$333.72	\$333.72
3"	\$625.72	\$469.29	\$719.57	\$625.72	\$625.72
4"	\$1,042.86	\$782.15	\$1,199.29	\$1,042.86	\$1,042.86
6"	\$2,085.72	\$1,564.29	\$2,298.58	\$2,085.72	\$2,085.72

Water Volumetric Charges (water volume charges are assessed based on 1,000-gallon usage)

Volumetric Charge	Residential	Residential Sr.	Res. Outside (ETJ)
0 - 9,000 Gallons	\$3.97	\$2.92	\$5.96
9,000 – 20,000 Gallons	\$4.97	\$4.97	\$7.46
20,001 – 40,000 Gallons	\$6.20	\$6.20	\$9.30
40,000 Gallons +	\$7.75	\$7.75	\$11.63

Volumetric Charge	Commercial	Irrigation
0 - 25,000 Gallons	\$3.97	\$4.97
25,001 – 50,000 Gallons	\$4.97	\$6.20
50,001 Gallons +	\$6.20	\$7.75

Wastewater Rates

Base Charges	Residential	Commercial
Monthly	\$29.60	\$31.74

- ❖ Wastewater base charges are assessed as monthly charge for connecting to the City Wastewater Facility

Volumetric Charge	Residential	Commercial
Per 1,000 Gallons	\$7.63	\$9.76

- ❖ Wastewater volumetric charges are assessed based on the winter (Dec, Jan, Feb) average per 1,000- gallon water usage for residential customers. The city-wide average of 6,000 gallons is used for new customers until a winter average is established.
- ❖ Wastewater volumetric charges are assessed based on actual water usage for commercial customers.

Multi-Family	Base Charge	Volumetric Charge
Total number of units will be charge at 80% of residential base rate, plus volumetric charge of actual water usage, not including irrigation.	\$23.68	\$7.63

Solid Waste Rates

Total Solid Waste Fees	\$22.49
Residential Solid Waste Pick-up (includes bulk/brush pick-up)	\$12.94
Residential Recycling	\$4.69
Cart Rental Fee	\$3.15
Sales Tax (8.25%)	\$1.71

- ❖ Monthly charges based on contracted service provider.

Additional Utility Services	
Water Meter Installation/Change Out	\$250 + Cost of Equipment
Meter Box Installation/Change Out	\$250 + Cost of Equipment
Boring for Installation of line (Water or Sewer)	\$500
Water Meter Testing (fee is refunded if meter is found to outside industry tolerances)	\$75
Equipment Damage Fee	\$75 + Cost of Equipment
Meter Tampering- (meter lock broken or removed, curbstop broken, meter broken or stole or disconnected, radio broken, stolen, or disconnected, unauthorized connection) 1 st Offense- 2 nd Offense- 3 rd Offense-	\$500 + Cost of Equipment \$750 + Cost of Equipment \$1000 + Cost of Equipment and Termination of Service
Construction Water Meter Deposit (fire hydrant meter)	\$2,300

Meter Costs

Meter Size	3/4"	1"	1 1/2"	2"	3"	4"	6"
Meter Cost	\$178.46	\$276.92	\$1,547.69	\$1,785.79	\$2,262.01	\$3,928.75	\$6,786.00
Radio	\$202.10	\$202.10	\$202.10	\$202.10	\$202.10	\$202.10	\$202.10
Total	\$380.57	\$479.03	\$1,749.79	\$1,987.90	\$2,464.12	\$4,130.86	\$6,988.10

Section 3. Severability

Should any portion or part of this ordinance be held for any reason invalid or unenforceable by a court of competent jurisdiction, the same shall not be construed to affect any other valid portion hereof, but all valid portions hereof shall remain in full force and effect.

Section 4. Effective Date.

This Ordinance shall be effective upon its passage. PASSED, APPROVED AND ADOPTED this the 27th day of August, 2024.

Doyle Moss, Mayor

ATTEST:

Crystal Dozier, City Secretary

APPROVED AS TO FORM:

William P. Chesser, City Attorney

The Willow Park City Council, acting on Ordinance No. _____, did on the 27th day of August 2024 vote as follows:

	<u>FOR</u>	<u>AGAINST</u>	<u>ABSTAIN</u>
Doyle Moss	_____	_____	_____
Eric Contreras, Place 1	_____	_____	_____
Chawn Gilliland, Place 2	_____	_____	_____
Greg Runnebaum, Place 3	_____	_____	_____
Lea Young, Place 4	_____	_____	_____
Nathan Crummel, Place 5	_____	_____	_____

City of Willow Park, Texas
Water and Wastewater Rate Study
Debt

<u>Series Name</u>	<u>Annual Payments</u>						<u>Water</u>	<u>Wastewater</u>
	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>		
GO Refunding Bonds, Series 2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%	0%
GO Refunding Bonds, Series 2012	106,575	-	-	-	-	-	100%	0%
Certificates of Obligation, Series 2014	39,851	44,373	43,809	43,198	42,544	41,849	100%	0%
Certificates of Obligation, Series 2015	47,601	30,491	29,932	29,373	28,078	29,817	100%	0%
Certificates of Obligation, Series 2016	58,606	58,423	58,146	57,791	57,366	56,878	100%	0%
Certificates of Obligation, Series 2017	266,034	265,348	264,526	268,498	267,264	265,894	0%	100%
TWDB C/O, Series 2019	509,195	509,195	509,195	509,108	508,760	508,064	100%	0%
Certificates of Obligation, Series 2021	188,100	340,775	341,050	336,250	336,375	336,350	100%	0%
Certificates of Obligation, Series 2021A	594,195	591,735	594,260	591,770	594,265	591,745	0%	100%
Aggregate Leases	18,419	18,419	-	-	-	-	100%	0%
GOV CAP 9371	82,373	82,373	82,373	82,373	-	-	100%	0%
Total	\$ 1,910,947	\$ 1,941,131	\$ 1,923,289	\$ 1,918,360	\$ 1,834,651	\$ 1,830,597		

<u>Existing Debt Summary</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Water	1,050,718	1,084,048	1,064,504	1,058,092	973,122	972,958
Wastewater	860,229	857,083	858,786	860,268	861,529	857,639
Not Paid Through Utilities	-	-	-	-	-	-
Total	\$ 1,910,947	\$ 1,941,131	\$ 1,923,289	\$ 1,918,360	\$ 1,834,651	\$ 1,830,597

<u>Projected Debt Summary</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Water	-	-	-	-	1,071,778	1,071,778
Wastewater	-	-	241,824	241,824	253,226	253,226
Total	\$ -	\$ -	\$ 241,824	\$ 241,824	\$ 1,325,003	\$ 1,325,003

<u>Combined Debt Summary</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Water	1,050,718	1,084,048	1,064,504	1,058,092	2,044,899	2,044,736
Wastewater	860,229	857,083	1,100,609	1,102,091	1,114,755	1,110,864
Total	\$ 1,910,947	\$ 1,941,131	\$ 2,165,113	\$ 2,160,183	\$ 3,159,654	\$ 3,155,600

<u>Projected Debt Assumptions</u>						
Term (Years)	20	30	20	20	20	20
Interest Rate	3.00%	4.37%	4.37%	4.37%	4.37%	4.37%
First Payment in Year of Issue?	No	No	No	No	No	No

**City of Willow Park, Texas
Water and Wastewater Rate Study
Capital Improvement Plan**

Construction Cost Index 3.50%
Inflate Costs? No

<u>Project Name</u>	<u>Funding Method</u>	<u>Impact Fee Eligible</u>	<u>Cost</u>	<u>Water</u>	<u>Wastewater</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
El Chico to Fox Hunt Transmission Line	Projected Debt	Yes	\$ 2,850,000	100%	0%				\$ 2,850,000		
Willow Springs Oaks Interconnect	Cash	Yes	75,000	100%	0%				75,000		
New 0.5 MG Elevated Tank (Fox Hunt)	Projected Debt	Yes	3,000,000	100%	0%				3,000,000		
Replace Deteriorated Lines	Projected Debt	Yes	2,500,000	100%	0%				2,500,000		
Bankhead 8" Water Line	Developer	Yes	885,000	100%	0%				885,000		
Crown Road 12" Loop	Developer	Yes	1,750,000	100%	0%				1,750,000		
New 0.5 MG Elevated Tank (South of IH20)	Projected Debt	Yes	3,750,000	100%	0%				3,750,000		
Fire Hydrant Additions	Cash	Yes	100,000	100%	0%				100,000		
Russell Road Water Line	Developer	Yes	830,000	100%	0%				830,000		
Upsize Lines	Projected Debt	Yes	2,000,000	100%	0%				2,000,000		
Fee Studies	Cash	Yes	35,000	100%	0%				35,000		
Collection System Inspection and Testing	Projected Debt	Yes	150,000	0%	100%				150,000		
Permanent 1.0 MGD Wastewater Treatment Plant	Existing Debt	Yes	12,000,000	0%	100%		12,000,000				
Permanent 1.0 MGD Wastewater Treatment Plant	Projected Debt	Yes	4,000,000	0%	100%		4,000,000				
South of IH Sewer Transmission	Developer	Yes	1,500,000	0%	100%		1,500,000				
Total			<u>\$ 35,425,000</u>			\$ -	\$ 17,500,000	\$ -	\$ 17,925,000	\$ -	\$ -

**City of Willow Park, Texas
Water and Wastewater Rate Study
CIP Summary**

<u>Water</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Existing Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Debt	-	-	-	14,100,000	-	-
Developer	-	-	-	3,465,000	-	-
Cash	-	-	-	210,000	-	-
Total	\$ -	\$ -	\$ -	\$ 17,775,000	\$ -	\$ -

<u>Wastewater</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Existing Debt	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -	\$ -
Projected Debt	-	4,000,000	-	150,000	-	-
Developer	-	1,500,000	-	-	-	-
Cash	-	-	-	-	-	-
Total	\$ -	\$ 17,500,000	\$ -	\$ 150,000	\$ -	\$ -

<u>CIP Funding Summary</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Existing Debt	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -	\$ -
Projected Debt	-	4,000,000	-	14,250,000	-	-
Developer	-	1,500,000	-	3,465,000	-	-
Cash	-	-	-	210,000	-	-
Total	\$ -	\$ 17,500,000	\$ -	\$ 17,925,000	\$ -	\$ -

City of Willow Park, Texas Water and Wastewater Rate Study Water Fund Summary Under Current Rates						
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues Under Current Rates	\$3,000,343	\$2,997,811	\$3,053,726	\$3,106,593	\$3,157,474	\$3,210,029
Other Revenues	97,300	212,300	212,300	212,300	212,300	212,300
Use of Reserves ⁽¹⁾	-	-	-	210,000	-	-
Use of Impact Fees ⁽¹⁾	-	-	-	-	574,557	115,216
Total Revenues	\$3,097,643	\$3,210,111	\$3,266,026	\$3,528,893	\$3,944,331	\$3,537,545
Expenses						
Operating Expenses	\$1,881,353	\$2,099,845	\$2,183,379	\$2,270,406	\$1,786,522	\$2,340,341
Transfer to Wastewater	400,000	400,000	200,000	200,000	110,000	-
Ft. Worth Wholesale Costs	-	343,801	364,931	386,742	409,460	433,620
Cash Capital	-	-	-	210,000	-	-
Debt Service	1,050,718	1,084,048	1,064,504	1,058,092	2,044,899	2,044,736
Franchise Fees ⁽²⁾	155,991	155,860	158,767	161,515	164,161	166,893
Total Expenses	\$3,488,063	\$4,083,553	\$3,971,580	\$4,286,755	\$4,515,043	\$4,985,591
Over / (Under) Recovery	(\$390,420)	(\$873,443)	(\$705,555)	(\$757,862)	(\$570,712)	(\$1,448,046)
Over / (Under) Recovery (%)	-11.19%	-21.39%	-17.77%	-17.68%	-12.64%	-29.04%
Beginning Unrestricted Net Position						
Use of Reserves	0	0	0	(210,000)	0	0
Change in Net Income	(390,420)	(873,443)	(705,555)	(757,862)	(570,712)	(1,448,046)
Ending Unrestricted Net Position	\$8,642,776	\$7,769,333	\$7,063,779	\$6,095,916	\$5,525,205	\$4,077,159
Expenses	3,488,063	4,083,553	3,971,580	4,286,755	4,515,043	4,985,591
Fund Balance Reserve	● 247.78%	● 190.26%	● 177.86%	● 142.20%	● 122.37%	● 81.78%
Debt Service Coverage						
Total Revenues	\$3,097,643	\$3,210,111	\$3,266,026	\$3,528,893	\$3,944,331	\$3,537,545
Less: Operating Expenses	(1,881,353)	(2,099,845)	(2,183,379)	(2,270,406)	(1,786,522)	(2,340,341)
Available for Debt Service Coverage	\$1,216,290	\$5,309,955	\$5,449,404	\$5,799,299	\$5,730,853	\$5,877,886
Debt Service	1,050,718	1,084,048	1,064,504	1,058,092	2,044,899	2,044,736
Coverage Ratio	● 1.16	● 4.90	● 5.12	● 5.48	● 2.80	● 2.87
Target Debt Service Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

(1) Calculations assume Use of Reserves and Impact Fee Revenues can be considered revenues for purposes of debt service coverage calculation

(2) Calculations assume Franchise Fee are discretionary and available to meet Debt Service Coverage

City of Willow Park, Texas
Water and Wastewater Rate Study
Wastewater Fund Summary Under Current Rates

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues Under Current Rates	\$784,845	\$798,054	\$818,441	\$837,816	\$856,372	\$875,537
Other Revenues	19,396	19,396	19,396	19,396	19,396	19,396
Transfer from Water	400,000	400,000	200,000	200,000	110,000	-
Use of Reserves ⁽¹⁾	-	-	-	-	-	-
Use of Impact Fees ⁽¹⁾	-	-	228,588	69,537	71,824	74,186
Total Revenues	\$1,204,241	\$1,217,450	\$1,266,425	\$1,126,749	\$1,057,591	\$969,119
Expenses						
Operating Expenses	\$526,031	\$569,930	\$361,744	\$541,972	\$561,668	\$582,128
Cash Capital	-	-	-	-	-	-
Debt Service	860,229	857,083	1,100,609	1,102,091	1,114,755	1,110,864
Franchise Fees ⁽²⁾	47,116	47,909	49,133	50,296	51,410	52,560
Total Expenses	\$1,433,376	\$1,474,922	\$1,511,486	\$1,694,359	\$1,727,833	\$1,745,553
Over / (Under) Recovery	(\$229,134)	(\$257,472)	(\$245,062)	(\$567,610)	(\$670,242)	(\$776,434)
Over / (Under) Recovery (%)	-15.99%	-17.46%	-16.21%	-33.50%	-38.79%	-44.48%
Beginning Unrestricted Net Position						
Use of Reserves	\$212,976	(\$16,158)	(\$273,631)	(\$518,692)	(\$1,086,303)	(\$1,756,544)
Change in Net Income	0	0	0	0	0	0
Ending Unrestricted Net Position	(229,134)	(257,472)	(245,062)	(567,610)	(670,242)	(776,434)
Ending Unrestricted Net Position	(\$16,158)	(\$273,631)	(\$518,692)	(\$1,086,303)	(\$1,756,544)	(\$2,532,978)
Expenses	1,433,376	1,474,922	1,511,486	1,694,359	1,727,833	1,745,553
Fund Balance Reserve	● -1.13%	● -18.55%	● -34.32%	● -64.11%	● -101.66%	● -145.11%
Debt Service Coverage						
Total Revenues	\$1,204,241	\$1,217,450	\$1,266,425	\$1,126,749	\$1,057,591	\$969,119
Less: Operating Expenses	(526,031)	(569,930)	(361,744)	(541,972)	(561,668)	(582,128)
Available for Debt Service Coverage	\$678,210	\$1,787,380	\$1,628,169	\$1,668,721	\$1,619,259	\$1,551,247
Debt Service	860,229	857,083	1,100,609	1,102,091	1,114,755	1,110,864
Coverage Ratio	● 0.79	● 2.09	● 1.48	● 1.51	● 1.45	● 1.40
Target Debt Service Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

(1) Calculations assume Use of Reserves and Impact Fee Revenues can be considered revenues for purposes of debt service coverage calculation

(2) Calculations assume Franchise Fee are discretionary and available to meet Debt Service Coverage

**City of Willow Park, Texas
Water and Wastewater Rate Study
Combined Fund Summary Under Current Rates**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues Under Current Rates	\$3,785,188	\$3,795,864	\$3,872,167	\$3,944,409	\$4,013,846	\$4,085,566
Other Revenues	116,696	231,696	231,696	231,696	231,696	231,696
Transfer from Water	400,000	400,000	200,000	200,000	110,000	-
Use of Reserves ⁽¹⁾	-	-	-	210,000	-	-
Use of Impact Fees ⁽¹⁾	-	-	228,588	69,537	646,380	189,402
Total Revenues	\$4,301,884	\$4,427,560	\$4,532,450	\$4,655,642	\$5,001,922	\$4,506,664
Expenses						
Operating Expenses	\$2,407,384	\$2,669,775	\$2,545,123	\$2,812,378	\$2,348,190	\$2,922,469
Transfer to Wastewater	400,000	400,000	200,000	200,000	110,000	-
Ft. Worth Wholesale Costs	-	343,801	364,931	386,742	409,460	433,620
Cash Capital	-	-	-	210,000	-	-
Debt Service	1,910,947	1,941,131	2,165,113	2,160,183	3,159,654	3,155,600
Franchise Fees ⁽²⁾	203,107	203,769	207,900	211,812	215,571	219,454
Total Expenses	\$4,921,438	\$5,558,475	\$5,483,066	\$5,981,114	\$6,242,875	\$6,731,143
Over / (Under) Recovery	(\$619,554)	(\$1,130,915)	(\$950,616)	(\$1,325,473)	(\$1,240,953)	(\$2,224,480)
Over / (Under) Recovery (%)	-12.59%	-20.35%	-17.34%	-22.16%	-19.88%	-33.05%
Beginning Unrestricted Net Position	\$9,246,172	\$8,626,618	\$7,495,703	\$6,545,086	\$5,009,614	\$3,768,660
Use of Reserves	0	0	0	(210,000)	0	0
Change in Net Income	(619,554)	(1,130,915)	(950,616)	(1,325,473)	(1,240,953)	(2,224,480)
Ending Unrestricted Net Position	\$8,626,618	\$7,495,703	\$6,545,086	\$5,009,614	\$3,768,660	\$1,544,181
Expenses	4,921,438	5,558,475	5,483,066	5,981,114	6,242,875	6,731,143
Fund Balance Reserve	175.29%	134.85%	119.37%	83.76%	60.37%	22.94%
Debt Service Coverage						
Total Revenues	\$4,301,884	\$4,427,560	\$4,532,450	\$4,655,642	\$5,001,922	\$4,506,664
Less: Operating Expenses	(2,407,384)	(2,669,775)	(2,545,123)	(2,812,378)	(2,348,190)	(2,922,469)
Available for Debt Service Coverage	\$1,894,500	\$7,097,335	\$7,077,573	\$7,468,020	\$7,350,112	\$7,429,133
Debt Service	1,910,947	1,941,131	2,165,113	2,160,183	3,159,654	3,155,600
Coverage Ratio	0.99	3.66	3.27	3.46	2.33	2.35
Target Debt Service Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

(1) Calculations assume Use of Reserves and Impact Fee Revenues can be considered revenues for purposes of debt service coverage calculation

(2) Calculations assume Franchise Fee are discretionary and available to meet Debt Service Coverage

**City of Willow Park, Texas
Water and Wastewater Rate Study
Water Rates**

	<u>Current</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Residential Inside						
Minimum Charge						
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72

Volumetric Charge						
0-9,000 gallons	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
9,001-20,000 gallons	4.87	4.87	4.97	5.07	5.17	5.27
20,001-40,000 gallons	6.08	6.08	6.20	6.32	6.44	6.56
40,000 gallons+	7.60	7.60	7.75	7.90	8.05	8.20

Residential Senior Inside						
Minimum Charge						
5/8"	\$ 31.29	\$ 31.29	\$ 31.29	\$ 31.29	\$ 31.29	\$ 31.29
3/4"	31.29	31.29	31.29	31.29	31.29	31.29
1"	78.21	78.21	78.21	78.21	78.21	78.21
1 1/2"	156.43	156.43	156.43	156.43	156.43	156.43
2"	250.29	250.29	250.29	250.29	250.29	250.29
3"	469.29	469.29	469.29	469.29	469.29	469.29
4"	782.15	782.15	782.15	782.15	782.15	782.15
6"	1,564.29	1,564.29	1,564.29	1,564.29	1,564.29	1,564.29

Volumetric Charge						
0-9,000 gallons	\$ 2.92	\$ 2.92	\$ 2.98	\$ 3.04	\$ 3.10	\$ 3.16
9,001-20,000 gallons	4.87	4.87	4.97	5.07	5.17	5.27
20,001-40,000 gallons	6.08	6.08	6.20	6.32	6.44	6.56
40,000 gallons+	7.60	7.60	7.75	7.90	8.05	8.20

Residential Outside						
Minimum Charge						
5/8"	\$ 47.97	\$ 47.97	\$ 47.97	\$ 47.97	\$ 47.97	\$ 47.97
3/4"	47.97	47.97	47.97	47.97	47.97	47.97
1"	119.93	119.93	119.93	119.93	119.93	119.93
1 1/2"	239.86	239.86	239.86	239.86	239.86	239.86
2"	383.77	383.77	383.77	383.77	383.77	383.77
3"	719.57	719.57	719.57	719.57	719.57	719.57
4"	1,199.29	1,199.29	1,199.29	1,199.29	1,199.29	1,199.29
6"	2,398.58	2,398.58	2,398.58	2,398.58	2,398.58	2,398.58

Volumetric Charge						
0-9,000 gallons	\$ 4.47	\$ 4.47	\$ 4.56	\$ 4.65	\$ 4.74	\$ 4.83
9,001-20,000 gallons	5.60	5.60	5.71	5.82	5.93	6.04
20,001-40,000 gallons	6.99	6.99	7.13	7.27	7.41	7.55
40,000 gallons+	8.74	8.74	8.92	9.10	9.28	9.46

City of Willow Park, Texas
Water and Wastewater Rate Study
Water Rates

	<u>Current</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Commercial Inside						
Minimum Charge						
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72

Volumetric Charge						
0-25,000 gallons	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
25,000-50,000 gallons	4.87	4.87	4.97	5.07	5.17	5.27
50,000 gallons	6.08	6.08	6.20	6.32	6.44	6.56

Commercial Outside						
Minimum Charge						
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72

Volumetric Charge						
0-25,000 gallons	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
25,000-50,000 gallons	4.87	4.87	4.97	5.07	5.17	5.27
50,000 gallons	6.08	6.08	6.20	6.32	6.44	6.56

Irrigation Inside						
Minimum Charge						
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72

Volumetric Charge						
0-25,000 gallons	\$ 4.87	\$ 4.87	\$ 4.97	\$ 5.07	\$ 5.17	\$ 5.27
25,000-50,000 gallons	6.08	6.08	6.20	6.32	6.44	6.56
50,000 gallons	7.60	7.60	7.75	7.90	8.05	8.20

**City of Willow Park, Texas
Water and Wastewater Rate Study
Water Rates**

	<u>Current</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Hydrant Inside						
Minimum Charge						
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72

Volumetric Charge						
0-25,000 gallons	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
25,000-50,000 gallons	4.87	4.87	4.97	5.07	5.17	5.27
50,000 gallons	6.08	6.08	6.20	6.32	6.44	6.56

Multi-Family						
Minimum Charge						
5/8"	\$ 41.71	\$ 33.35	\$ 33.35	\$ 33.35	\$ 33.35	\$ 33.35
3/4"	41.71	33.35	33.35	33.35	33.35	33.35
1"	104.29	33.35	33.35	33.35	33.35	33.35
1 1/2"	208.57	33.35	33.35	33.35	33.35	33.35
2"	333.72	33.35	33.35	33.35	33.35	33.35
3"	625.72	33.35	33.35	33.35	33.35	33.35
4"	1,042.86	33.35	33.35	33.35	33.35	33.35
6"	2,085.72	33.35	33.35	33.35	33.35	33.35

Volumetric Charge						
0-25,000 gallons	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
25,000-50,000 gallons	4.87	3.89	3.97	4.05	4.13	4.21
50,000 gallons	6.08	3.89	3.97	4.05	4.13	4.21

UTGCD Inside						
Minimum Charge						
All	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Volumetric Charge						
All	\$ 0.26	\$ 0.26	\$ 0.27	\$ 0.28	\$ 0.29	\$ 0.30

UTGCD Outside						
Minimum Charge						
All	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Volumetric Charge						
All	\$ 0.26	\$ 0.26	\$ 0.27	\$ 0.28	\$ 0.29	\$ 0.30

**City of Willow Park, Texas
Water and Wastewater Rate Study
Wastewater Rates**

		<u>Current</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Residential							
Minimum Charge							
	Base	\$ 20.00	\$ 23.30	\$ 26.60	\$ 29.90	\$ 33.20	\$ 36.50
Volumetric Charge							
	All	\$ 5.15	\$ 6.00	\$ 6.85	\$ 7.70	\$ 8.55	\$ 9.40
Residential New Service							
Minimum Charge							
	Base	\$ 20.00	\$ 23.30	\$ 26.60	\$ 29.90	\$ 33.20	\$ 36.50
Volumetric Charge							
	All	\$ 4.75	\$ 6.00	\$ 6.85	\$ 7.70	\$ 8.55	\$ 9.40
Commercial							
Minimum Charge							
	Base	\$ 20.00	\$ 29.82	\$ 34.05	\$ 38.27	\$ 42.49	\$ 46.71
Volumetric Charge							
	All	\$ 5.15	\$ 7.68	\$ 8.77	\$ 9.86	\$ 10.95	\$ 12.04
Multi-Family							
Minimum Charge							
	Base	\$ 20.00	\$ 18.64	\$ 21.28	\$ 23.92	\$ 26.56	\$ 29.20
Volumetric Charge							
	All	\$ 5.15	\$ 6.00	\$ 6.85	\$ 7.70	\$ 8.55	\$ 9.40

**City of Willow Park, Texas
Water and Wastewater Rate Study
Water Fund Summary Under Proposed Rates**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues Under Proposed Rates	\$3,000,343	\$3,640,535	\$3,719,823	\$3,796,942	\$3,872,905	\$3,951,444
Other Revenues	97,300	212,300	212,300	212,300	212,300	212,300
Use of Reserves ⁽¹⁾	-	-	-	210,000	-	-
Use of Impact Fees ⁽¹⁾	-	-	-	-	574,557	115,216
Total Revenues	\$3,097,643	\$3,852,835	\$3,932,123	\$4,219,242	\$4,659,762	\$4,278,960
Expenses						
Operating Expenses	\$1,881,353	\$2,099,845	\$2,183,379	\$2,270,406	\$1,786,522	\$2,340,341
Transfer to Wastewater	400,000	400,000	200,000	200,000	110,000	-
Ft. Worth Wholesale Costs	-	343,801	364,931	386,742	409,460	433,620
Cash Capital	-	-	-	210,000	-	-
Debt Service	1,050,718	1,084,048	1,064,504	1,058,092	2,044,899	2,044,736
Franchise Fees ⁽²⁾	155,991	189,276	193,398	197,408	201,357	205,440
Total Expenses	\$3,488,063	\$4,116,969	\$4,006,211	\$4,322,647	\$4,552,239	\$5,024,138
Over / (Under) Recovery	(\$390,420)	(\$264,134)	(\$74,088)	(\$103,405)	\$107,523	(\$745,177)
Over / (Under) Recovery (%)	-11.19%	-6.42%	-1.85%	-2.39%	2.36%	-14.83%
Beginning Unrestricted Net Position						
Use of Reserves	0	0	0	(210,000)	0	0
Change in Net Income	(390,420)	(264,134)	(74,088)	(103,405)	107,523	(745,177)
Ending Unrestricted Net Position	\$8,642,776	\$8,378,642	\$8,304,554	\$7,991,148	\$8,098,671	\$7,353,494
Expenses	3,488,063	4,116,969	4,006,211	4,322,647	4,552,239	5,024,138
Fund Balance Reserve	● 247.78%	● 203.51%	● 207.29%	● 184.87%	● 177.91%	● 146.36%
Debt Service Coverage						
Total Revenues	\$3,097,643	\$3,852,835	\$3,932,123	\$4,219,242	\$4,659,762	\$4,278,960
Less: Operating Expenses	(1,881,353)	(2,099,845)	(2,183,379)	(2,270,406)	(1,786,522)	(2,340,341)
Available for Debt Service Coverage	\$1,216,290	\$5,952,680	\$6,115,502	\$6,489,648	\$6,446,284	\$6,619,302
Debt Service	1,050,718	1,084,048	1,064,504	1,058,092	2,044,899	2,044,736
Coverage Ratio	● 1.16	● 5.49	● 5.74	● 6.13	● 3.15	● 3.24
Target Debt Service Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

(1) Calculations assume Use of Reserves and Impact Fee Revenues can be considered revenues for purposes of debt service coverage calculation

(2) Calculations assume Franchise Fee are discretionary and available to meet Debt Service Coverage

City of Willow Park, Texas
Water and Wastewater Rate Study
Wastewater Fund Summary Under Proposed Rates

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues Under Proposed Rates	\$784,845	\$1,096,606	\$1,279,124	\$1,466,847	\$1,659,604	\$1,859,599
Other Revenues	19,396	19,396	19,396	19,396	19,396	19,396
Transfer from Water	400,000	400,000	200,000	200,000	110,000	-
Use of Reserves ⁽¹⁾	-	-	-	-	-	-
Use of Impact Fees ⁽¹⁾	-	-	228,588	69,537	71,824	74,186
Total Revenues	\$1,204,241	\$1,516,002	\$1,727,108	\$1,755,780	\$1,860,823	\$1,953,180
Expenses						
Operating Expenses	\$526,031	\$569,930	\$361,744	\$541,972	\$561,668	\$582,128
Cash Capital	-	-	-	-	-	-
Debt Service	860,229	857,083	1,100,609	1,102,091	1,114,755	1,110,864
Franchise Fees ⁽²⁾	47,116	65,832	76,789	88,058	99,630	111,636
Total Expenses	\$1,433,376	\$1,492,845	\$1,539,142	\$1,732,121	\$1,776,053	\$1,804,628
Over / (Under) Recovery	(\$229,134)	\$23,157	\$187,965	\$23,658	\$84,771	\$148,552
Over / (Under) Recovery (%)	-29.19%	2.11%	14.69%	1.61%	5.11%	7.99%
Beginning Unrestricted Net Position						
Use of Reserves	\$212,976	(\$16,158)	\$6,999	\$194,964	\$218,623	\$303,393
Change in Net Income	0	0	0	0	0	0
Ending Unrestricted Net Position	(229,134)	23,157	187,965	23,658	84,771	148,552
Ending Unrestricted Net Position	(\$16,158)	\$6,999	\$194,964	\$218,623	\$303,393	\$451,945
Expenses	1,433,376	1,492,845	1,539,142	1,732,121	1,776,053	1,804,628
Fund Balance Reserve	● -1.13%	● 0.47%	● 12.67%	● 12.62%	● 17.08%	● 25.04%
Debt Service Coverage						
Total Revenues	\$1,204,241	\$1,516,002	\$1,727,108	\$1,755,780	\$1,860,823	\$1,953,180
Less: Operating Expenses	(526,031)	(569,930)	(361,744)	(541,972)	(561,668)	(582,128)
Available for Debt Service Coverage	\$678,210	\$2,085,932	\$2,088,852	\$2,297,752	\$2,422,491	\$2,535,308
Debt Service	860,229	857,083	1,100,609	1,102,091	1,114,755	1,110,864
Coverage Ratio	● 0.79	● 2.43	● 1.90	● 2.08	● 2.17	● 2.28
Target Debt Service Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

(1) Calculations assume Use of Reserves and Impact Fee Revenues can be considered revenues for purposes of debt service coverage calculation

(2) Calculations assume Franchise Fee are discretionary and available to meet Debt Service Coverage

**City of Willow Park, Texas
Water and Wastewater Rate Study
Combined Fund Summary Under Proposed Rates**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues Under Proposed Rates	\$3,785,188	\$4,737,141	\$4,998,947	\$5,263,789	\$5,532,508	\$5,811,043
Other Revenues	116,696	231,696	231,696	231,696	231,696	231,696
Transfer from Water	400,000	400,000	200,000	200,000	110,000	-
Use of Reserves ⁽¹⁾	-	-	-	210,000	-	-
Use of Impact Fees ⁽¹⁾	-	-	228,588	69,537	646,380	189,402
Total Revenues	\$4,301,884	\$5,368,837	\$5,659,231	\$5,975,021	\$6,520,585	\$6,232,141
Expenses						
Operating Expenses	\$2,407,384	\$2,669,775	\$2,545,123	\$2,812,378	\$2,348,190	\$2,922,469
Transfer to Wastewater	400,000	400,000	200,000	200,000	110,000	-
Ft. Worth Wholesale Costs	-	343,801	364,931	386,742	409,460	433,620
Cash Capital	-	-	-	210,000	-	-
Debt Service	1,910,947	1,941,131	2,165,113	2,160,183	3,159,654	3,155,600
Franchise Fees ⁽²⁾	203,107	255,108	270,187	285,466	300,987	317,076
Total Expenses	\$4,921,438	\$5,609,814	\$5,545,354	\$6,054,769	\$6,328,291	\$6,828,766
Over / (Under) Recovery	(\$619,554)	(\$240,977)	\$113,877	(\$79,747)	\$192,293	(\$596,625)
Over / (Under) Recovery (%)	-12.59%	-4.30%	2.05%	-1.32%	3.04%	-8.74%
Beginning Unrestricted Net Position						
Use of Reserves	0	0	0	(210,000)	0	0
Change in Net Income	(619,554)	(240,977)	113,877	(79,747)	192,293	(596,625)
Ending Unrestricted Net Position	\$8,626,618	\$8,385,641	\$8,499,518	\$8,209,771	\$8,402,064	\$7,805,439
Expenses	4,921,438	5,609,814	5,545,354	6,054,769	6,328,291	6,828,766
Fund Balance Reserve	175.29%	149.48%	153.27%	135.59%	132.77%	114.30%
Debt Service Coverage						
Total Revenues	\$4,301,884	\$5,368,837	\$5,659,231	\$5,975,021	\$6,520,585	\$6,232,141
Less: Operating Expenses	(2,407,384)	(2,669,775)	(2,545,123)	(2,812,378)	(2,348,190)	(2,922,469)
Available for Debt Service Coverage	\$1,894,500	\$8,038,612	\$8,204,354	\$8,787,399	\$8,868,775	\$9,154,610
Debt Service	1,910,947	1,941,131	2,165,113	2,160,183	3,159,654	3,155,600
Coverage Ratio	0.99	4.14	3.79	4.07	2.81	2.90
Target Debt Service Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00

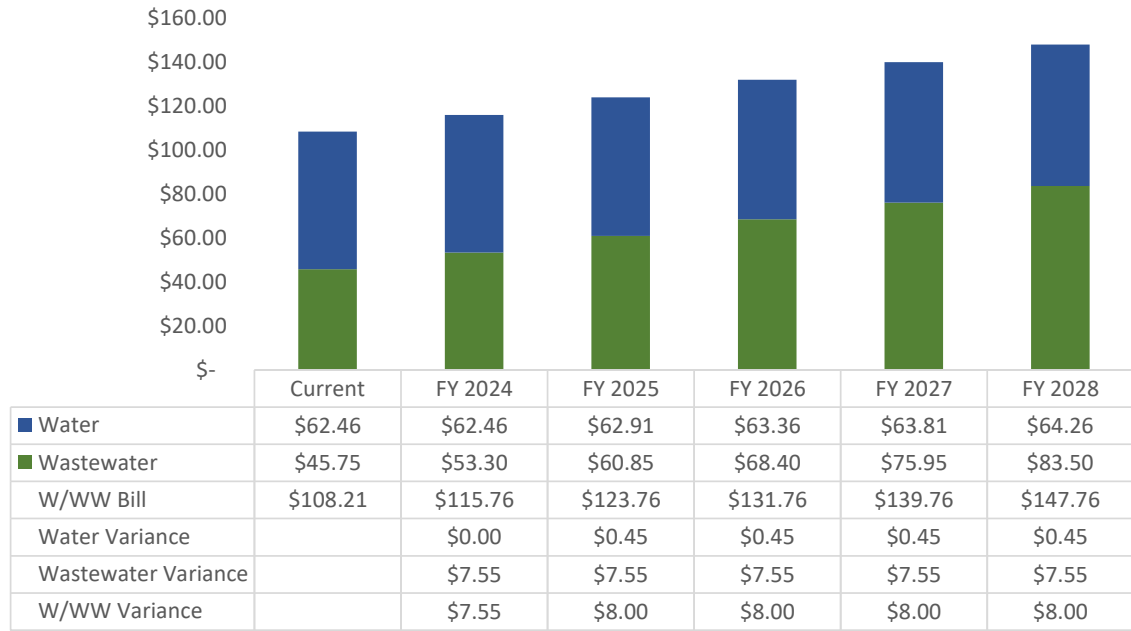
Notes:

(1) Calculations assume Use of Reserves and Impact Fee Revenues can be considered revenues for purposes of debt service coverage calculation

(2) Calculations assume Franchise Fee are discretionary and available to meet Debt Service Coverage

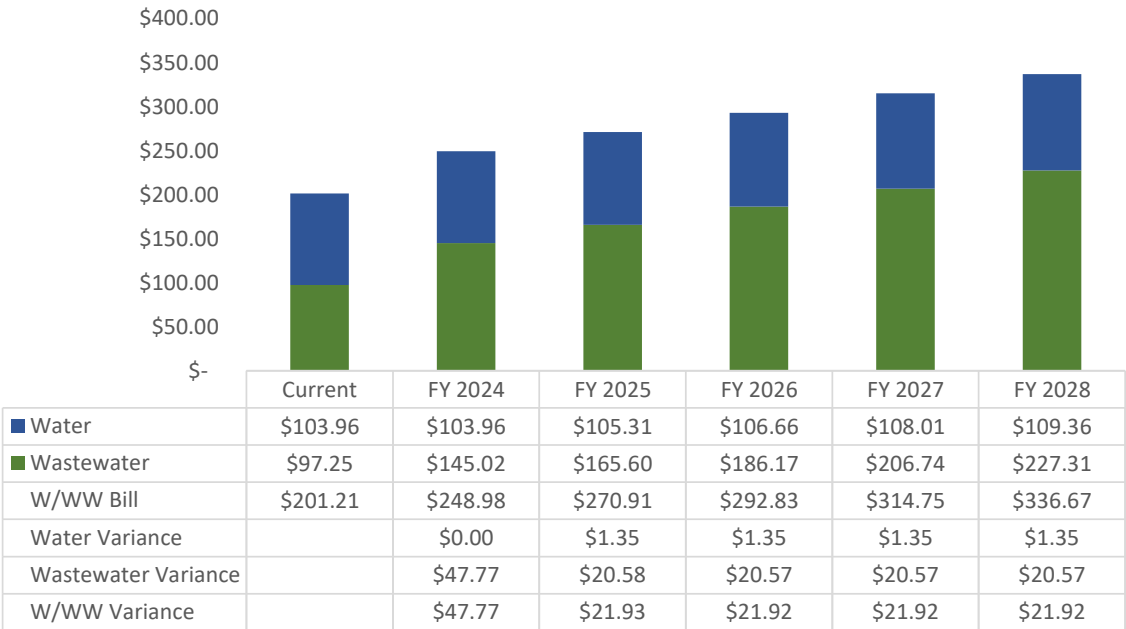
**City of Willow Park, Texas
Water and Wastewater Rate Study
Average Residential Bill Impacts**

	<u>Usage</u>	<u>Current</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Water							
Monthly Bill (3/4" Meter)	5,000	\$ 62.46	\$ 62.46	\$ 62.91	\$ 63.36	\$ 63.81	\$ 64.26
Variance, \$			\$0.00	\$0.45	\$0.45	\$0.45	\$0.45
Variance, %			0.00%	0.72%	0.72%	0.71%	0.71%
Wastewater							
Monthly Bill	5,000	\$ 45.75	\$ 53.30	\$ 60.85	\$ 68.40	\$ 75.95	\$ 83.50
Variance, \$			\$7.55	\$7.55	\$7.55	\$7.55	\$7.55
Variance, %			16.50%	14.17%	12.41%	11.04%	9.94%
Water & Wastewater							
Monthly Bill (3/4" Meter)		\$ 108.21	\$ 115.76	\$ 123.76	\$ 131.76	\$ 139.76	\$ 147.76
Variance, \$			\$7.55	\$8.00	\$8.00	\$8.00	\$8.00
Variance, %			6.98%	6.91%	6.46%	6.07%	5.72%



City of Willow Park, Texas
Water and Wastewater Rate Study
Average Commercial Bill Impacts

	<u>Usage</u>	<u>Current</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Water							
Monthly Bill (3/4" Meter)	15,000	\$ 103.96	\$ 103.96	\$ 105.31	\$ 106.66	\$ 108.01	\$ 109.36
Variance, \$			\$0.00	\$1.35	\$1.35	\$1.35	\$1.35
Variance, %			0.00%	1.30%	1.28%	1.27%	1.25%
Wastewater							
Monthly Bill	15,000	\$ 97.25	\$ 145.02	\$ 165.60	\$ 186.17	\$ 206.74	\$ 227.31
Variance, \$			\$47.77	\$20.58	\$20.57	\$20.57	\$20.57
Variance, %			49.12%	14.19%	12.42%	11.05%	9.95%
Water & Wastewater							
Monthly Bill (3/4" Meter)		\$ 201.21	\$ 248.98	\$ 270.91	\$ 292.83	\$ 314.75	\$ 336.67
Variance, \$			\$47.77	\$21.93	\$21.92	\$21.92	\$21.92
Variance, %			23.74%	8.81%	8.09%	7.49%	6.96%



**City of Willow Park, Texas
Water and Wastewater Rate Study
Water Rates**

	<u>Current</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Residential Inside							
Minimum Charge							
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72

Volumetric Charge							
0-9,000 gallons	\$ 3.89	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
9,001-20,000 gallons	4.87	4.87	4.87	4.97	5.07	5.17	5.27
20,001-40,000 gallons	6.08	6.08	6.08	6.20	6.32	6.44	6.56
40,000 gallons+	7.60	7.60	7.60	7.75	7.90	8.05	8.20

Residential Senior Inside							
Minimum Charge							
5/8"	\$ 31.29	\$ 31.29	\$ 31.29	\$ 31.29	\$ 31.29	\$ 31.29	\$ 31.29
3/4"	31.29	31.29	31.29	31.29	31.29	31.29	31.29
1"	78.21	78.21	78.21	78.21	78.21	78.21	78.21
1 1/2"	156.43	156.43	156.43	156.43	156.43	156.43	156.43
2"	250.29	250.29	250.29	250.29	250.29	250.29	250.29
3"	469.29	469.29	469.29	469.29	469.29	469.29	469.29
4"	782.15	782.15	782.15	782.15	782.15	782.15	782.15
6"	1,564.29	1,564.29	1,564.29	1,564.29	1,564.29	1,564.29	1,564.29

Volumetric Charge							
0-9,000 gallons	\$ 2.92	\$ 2.92	\$ 2.92	\$ 2.98	\$ 3.04	\$ 3.10	\$ 3.16
9,001-20,000 gallons	4.87	4.87	4.87	4.97	5.07	5.17	5.27
20,001-40,000 gallons	6.08	6.08	6.08	6.20	6.32	6.44	6.56
40,000 gallons+	7.60	7.60	7.60	7.75	7.90	8.05	8.20

Residential Outside							
Minimum Charge							
5/8"	\$ 47.97	\$ 47.97	\$ 47.97	\$ 47.97	\$ 47.97	\$ 47.97	\$ 47.97
3/4"	47.97	47.97	47.97	47.97	47.97	47.97	47.97
1"	119.93	119.93	119.93	119.93	119.93	119.93	119.93
1 1/2"	239.86	239.86	239.86	239.86	239.86	239.86	239.86
2"	383.77	383.77	383.77	383.77	383.77	383.77	383.77
3"	719.57	719.57	719.57	719.57	719.57	719.57	719.57
4"	1,199.29	1,199.29	1,199.29	1,199.29	1,199.29	1,199.29	1,199.29
6"	2,398.58	2,398.58	2,398.58	2,398.58	2,398.58	2,398.58	2,398.58

Volumetric Charge							
0-9,000 gallons	\$ 4.47	\$ 4.47	\$ 4.47	\$ 4.56	\$ 4.65	\$ 4.74	\$ 4.83
9,001-20,000 gallons	5.60	5.60	5.60	5.71	5.82	5.93	6.04
20,001-40,000 gallons	6.99	6.99	6.99	7.13	7.27	7.41	7.55
40,000 gallons+	8.74	8.74	8.74	8.92	9.10	9.28	9.46

City of Willow Park, Texas
Water and Wastewater Rate Study
Water Rates

	<u>Current</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Commercial Inside							
Minimum Charge							
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72
Volumetric Charge							
0-25,000 gallons	\$ 3.89	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
25,000-50,000 gallons	4.87	4.87	4.87	4.97	5.07	5.17	5.27
50,000 gallons	6.08	6.08	6.08	6.20	6.32	6.44	6.56
Commercial Outside							
Minimum Charge							
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72
Volumetric Charge							
0-25,000 gallons	\$ 3.89	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
25,000-50,000 gallons	4.87	4.87	4.87	4.97	5.07	5.17	5.27
50,000 gallons	6.08	6.08	6.08	6.20	6.32	6.44	6.56
Irrigation Inside							
Minimum Charge							
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72
Volumetric Charge							
0-25,000 gallons	\$ 4.87	\$ 4.87	\$ 4.87	\$ 4.97	\$ 5.07	\$ 5.17	\$ 5.27
25,000-50,000 gallons	6.08	6.08	6.08	6.20	6.32	6.44	6.56
50,000 gallons	7.60	7.60	7.60	7.75	7.90	8.05	8.20

**City of Willow Park, Texas
Water and Wastewater Rate Study
Water Rates**

	<u>Current</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Hydrant Inside							
Minimum Charge							
5/8"	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71	\$ 41.71
3/4"	41.71	41.71	41.71	41.71	41.71	41.71	41.71
1"	104.29	104.29	104.29	104.29	104.29	104.29	104.29
1 1/2"	208.57	208.57	208.57	208.57	208.57	208.57	208.57
2"	333.72	333.72	333.72	333.72	333.72	333.72	333.72
3"	625.72	625.72	625.72	625.72	625.72	625.72	625.72
4"	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86	1,042.86
6"	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72	2,085.72
Volumetric Charge							
0-25,000 gallons	\$ 3.89	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
25,000-50,000 gallons	4.87	4.87	4.87	4.97	5.07	5.17	5.27
50,000 gallons	6.08	6.08	6.08	6.20	6.32	6.44	6.56
Multi-Family							
Minimum Charge							
5/8"	\$ 41.71	\$ 41.71	\$ 33.35	\$ 33.35	\$ 33.35	\$ 33.35	\$ 33.35
3/4"	41.71	41.71	33.35	33.35	33.35	33.35	33.35
1"	104.29	104.29	33.35	33.35	33.35	33.35	33.35
1 1/2"	208.57	208.57	33.35	33.35	33.35	33.35	33.35
2"	333.72	333.72	33.35	33.35	33.35	33.35	33.35
3"	625.72	625.72	33.35	33.35	33.35	33.35	33.35
4"	1,042.86	1,042.86	33.35	33.35	33.35	33.35	33.35
6"	2,085.72	2,085.72	33.35	33.35	33.35	33.35	33.35
Volumetric Charge							
0-25,000 gallons	\$ 3.89	\$ 3.89	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.13	\$ 4.21
25,000-50,000 gallons	4.87	4.87	3.89	3.97	4.05	4.13	4.21
50,000 gallons	6.08	6.08	3.89	3.97	4.05	4.13	4.21
UTGCD Inside							
Minimum Charge							
All	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volumetric Charge							
All	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.27	\$ 0.28	\$ 0.29	\$ 0.30
UTGCD Outside							
Minimum Charge							
All	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volumetric Charge							
All	\$ 0.26	\$ 0.26	\$ 0.26	\$ 0.27	\$ 0.28	\$ 0.29	\$ 0.30

**City of Willow Park, Texas
Water and Wastewater Rate Study
Wastewater Rates**

		<u>Current</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Residential								
Minimum Charge								
	Base	\$ 20.00	\$ 20.00	\$ 24.80	\$ 29.60	\$ 34.40	\$ 34.40	\$ 34.40
Volumetric Charge								
	All	\$ 5.15	\$ 5.15	\$ 6.39	\$ 7.63	\$ 8.87	\$ 8.87	\$ 8.87
Residential New Service								
Minimum Charge								
	Base	\$ 20.00	\$ 20.00	\$ 24.80	\$ 29.60	\$ 34.40	\$ 34.40	\$ 34.40
Volumetric Charge								
	All	\$ 4.75	\$ 4.75	\$ 6.39	\$ 7.63	\$ 8.87	\$ 8.87	\$ 8.87
Commercial								
Minimum Charge								
	Base	\$ 20.00	\$ 20.00	\$ 31.74	\$ 37.88	\$ 44.02	\$ 44.02	\$ 44.02
Volumetric Charge								
	All	\$ 5.15	\$ 5.15	\$ 8.18	\$ 9.76	\$ 11.34	\$ 11.34	\$ 11.34
Multi-Family								
Minimum Charge								
	Base	\$ 20.00	\$ 20.00	\$ 19.84	\$ 23.68	\$ 27.52	\$ 27.52	\$ 27.52
Volumetric Charge								
	All	\$ 5.15	\$ 5.15	\$ 6.39	\$ 7.63	\$ 8.87	\$ 8.87	\$ 8.87

**City of Willow Park, Texas
Water and Wastewater Rate Study
Water Fund Summary Under Proposed Rates**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues Under Proposed Rates	\$3,000,343	\$3,640,535	\$3,719,823	\$3,796,942	\$3,872,905	\$3,951,444
Other Revenues	97,300	212,300	212,300	212,300	212,300	212,300
Use of Reserves ⁽¹⁾	-	-	-	210,000	-	-
Use of Impact Fees ⁽¹⁾	-	-	-	-	574,557	115,216
Total Revenues	\$3,097,643	\$3,852,835	\$3,932,123	\$4,219,242	\$4,659,762	\$4,278,960
Expenses						
Operating Expenses	\$1,881,353	\$2,099,845	\$2,183,379	\$2,270,406	\$1,786,522	\$2,340,341
Transfer to Wastewater	400,000	400,000	210,000	-	-	-
Ft. Worth Wholesale Costs	-	343,801	364,931	386,742	409,460	433,620
Cash Capital	-	-	-	210,000	-	-
Debt Service	1,050,718	1,084,048	1,064,504	1,058,092	2,044,899	2,044,736
Franchise Fees ⁽²⁾	155,991	189,276	193,398	197,408	201,357	205,440
Total Expenses	\$3,488,063	\$4,116,969	\$4,016,211	\$4,122,647	\$4,442,239	\$5,024,138
Over / (Under) Recovery	(\$390,420)	(\$264,134)	(\$84,088)	\$96,595	\$217,523	(\$745,177)
Over / (Under) Recovery (%)	-11.19%	-6.42%	-2.09%	2.34%	4.90%	-14.83%
Beginning Unrestricted Net Position						
Use of Reserves	0	0	0	(210,000)	0	0
Change in Net Income	(390,420)	(264,134)	(84,088)	96,595	217,523	(745,177)
Ending Unrestricted Net Position	\$8,642,776	\$8,378,642	\$8,294,554	\$8,181,148	\$8,398,671	\$7,653,494
Expenses	3,488,063	4,116,969	4,016,211	4,122,647	4,442,239	5,024,138
Fund Balance Reserve	● 247.78%	● 203.51%	● 206.53%	● 198.44%	● 189.06%	● 152.33%
Debt Service Coverage						
Total Revenues	\$3,097,643	\$3,852,835	\$3,932,123	\$4,219,242	\$4,659,762	\$4,278,960
Less: Operating Expenses	(1,881,353)	(2,099,845)	(2,183,379)	(2,270,406)	(1,786,522)	(2,340,341)
Available for Debt Service Coverage	\$1,216,290	\$5,952,680	\$6,115,502	\$6,489,648	\$6,446,284	\$6,619,302
Debt Service	1,050,718	1,084,048	1,064,504	1,058,092	2,044,899	2,044,736
Coverage Ratio	● 1.16	● 5.49	● 5.74	● 6.13	● 3.15	● 3.24
Target Debt Service Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

(1) Calculations assume Use of Reserves and Impact Fee Revenues can be considered revenues for purposes of debt service coverage calculation

(2) Calculations assume Franchise Fee are discretionary and available to meet Debt Service Coverage

City of Willow Park, Texas
Water and Wastewater Rate Study
Wastewater Fund Summary Under Proposed Rates

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues Under Proposed Rates	\$784,845	\$1,167,644	\$1,423,978	\$1,688,374	\$1,720,314	\$1,753,305
Other Revenues	19,396	19,396	19,396	19,396	19,396	19,396
Transfer from Water	400,000	400,000	210,000	-	-	-
Use of Reserves ⁽¹⁾	-	-	-	-	-	-
Use of Impact Fees ⁽¹⁾	-	-	228,588	69,537	71,824	74,186
Total Revenues	\$1,204,241	\$1,587,040	\$1,881,961	\$1,777,307	\$1,811,534	\$1,846,886
Expenses						
Operating Expenses	\$526,031	\$569,930	\$361,744	\$541,972	\$561,668	\$582,128
Cash Capital	-	-	-	-	-	-
Debt Service	860,229	857,083	1,100,609	1,102,091	1,114,755	1,110,864
Franchise Fees ⁽²⁾	47,116	70,096	85,485	101,357	103,274	105,255
Total Expenses	\$1,433,376	\$1,497,109	\$1,547,838	\$1,745,420	\$1,779,697	\$1,798,247
Over / (Under) Recovery	(\$229,134)	\$89,930	\$334,123	\$31,886	\$31,837	\$48,640
Over / (Under) Recovery (%)	-29.19%	7.70%	23.46%	1.89%	1.85%	2.77%
Beginning Unrestricted Net Position						
Use of Reserves	\$212,976	(\$16,158)	\$73,772	\$407,895	\$439,782	\$471,618
Change in Net Income	0	0	0	0	0	0
	(229,134)	89,930	334,123	31,886	31,837	48,640
Ending Unrestricted Net Position	(\$16,158)	\$73,772	\$407,895	\$439,782	\$471,618	\$520,258
Expenses	1,433,376	1,497,109	1,547,838	1,745,420	1,779,697	1,798,247
Fund Balance Reserve	-1.13%	4.93%	26.35%	25.20%	26.50%	28.93%
Debt Service Coverage						
Total Revenues	\$1,204,241	\$1,587,040	\$1,881,961	\$1,777,307	\$1,811,534	\$1,846,886
Less: Operating Expenses	(526,031)	(569,930)	(361,744)	(541,972)	(561,668)	(582,128)
Available for Debt Service Coverage	\$678,210	\$2,156,970	\$2,243,706	\$2,319,279	\$2,373,202	\$2,429,014
Debt Service	860,229	857,083	1,100,609	1,102,091	1,114,755	1,110,864
Coverage Ratio	0.79	2.52	2.04	2.10	2.13	2.19
Target Debt Service Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00

Notes:

(1) Calculations assume Use of Reserves and Impact Fee Revenues can be considered revenues for purposes of debt service coverage calculation

(2) Calculations assume Franchise Fee are discretionary and available to meet Debt Service Coverage

City of Willow Park, Texas
Water and Wastewater Rate Study
Combined Fund Summary Under Proposed Rates

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenues						
Rate Revenues Under Proposed Rates	\$3,785,188	\$4,808,179	\$5,143,801	\$5,485,316	\$5,593,219	\$5,704,749
Other Revenues	116,696	231,696	231,696	231,696	231,696	231,696
Transfer from Water	400,000	400,000	210,000	-	-	-
Use of Reserves ⁽¹⁾	-	-	-	210,000	-	-
Use of Impact Fees ⁽¹⁾	-	-	228,588	69,537	646,380	189,402
Total Revenues	\$4,301,884	\$5,439,875	\$5,814,085	\$5,996,548	\$6,471,295	\$6,125,847
Expenses						
Operating Expenses	\$2,407,384	\$2,669,775	\$2,545,123	\$2,812,378	\$2,348,190	\$2,922,469
Transfer to Wastewater	400,000	400,000	210,000	-	-	-
Ft. Worth Wholesale Costs	-	343,801	364,931	386,742	409,460	433,620
Cash Capital	-	-	-	210,000	-	-
Debt Service	1,910,947	1,941,131	2,165,113	2,160,183	3,159,654	3,155,600
Franchise Fees ⁽²⁾	203,107	259,372	278,883	298,764	304,631	310,695
Total Expenses	\$4,921,438	\$5,614,079	\$5,564,049	\$5,868,067	\$6,221,936	\$6,822,385
Over / (Under) Recovery	(\$619,554)	(\$174,204)	\$250,035	\$128,481	\$249,359	(\$696,538)
Over / (Under) Recovery (%)	-12.59%	-3.10%	4.49%	2.19%	4.01%	-10.21%
Beginning Unrestricted Net Position	\$9,246,172	\$8,626,618	\$8,452,414	\$8,702,449	\$8,620,930	\$8,870,290
Use of Reserves	0	0	0	(210,000)	0	0
Change in Net Income	(619,554)	(174,204)	250,035	128,481	249,359	(696,538)
Ending Unrestricted Net Position	\$8,626,618	\$8,452,414	\$8,702,449	\$8,620,930	\$8,870,290	\$8,173,752
Expenses	4,921,438	5,614,079	5,564,049	5,868,067	6,221,936	6,822,385
Fund Balance Reserve	175.29%	150.56%	156.40%	146.91%	142.56%	119.81%
Debt Service Coverage						
Total Revenues	\$4,301,884	\$5,439,875	\$5,814,085	\$5,996,548	\$6,471,295	\$6,125,847
Less: Operating Expenses	(2,407,384)	(2,669,775)	(2,545,123)	(2,812,378)	(2,348,190)	(2,922,469)
Available for Debt Service Coverage	\$1,894,500	\$8,109,649	\$8,359,208	\$8,808,926	\$8,819,485	\$9,048,316
Debt Service	1,910,947	1,941,131	2,165,113	2,160,183	3,159,654	3,155,600
Coverage Ratio	0.99	4.18	3.86	4.08	2.79	2.87
Target Debt Service Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00

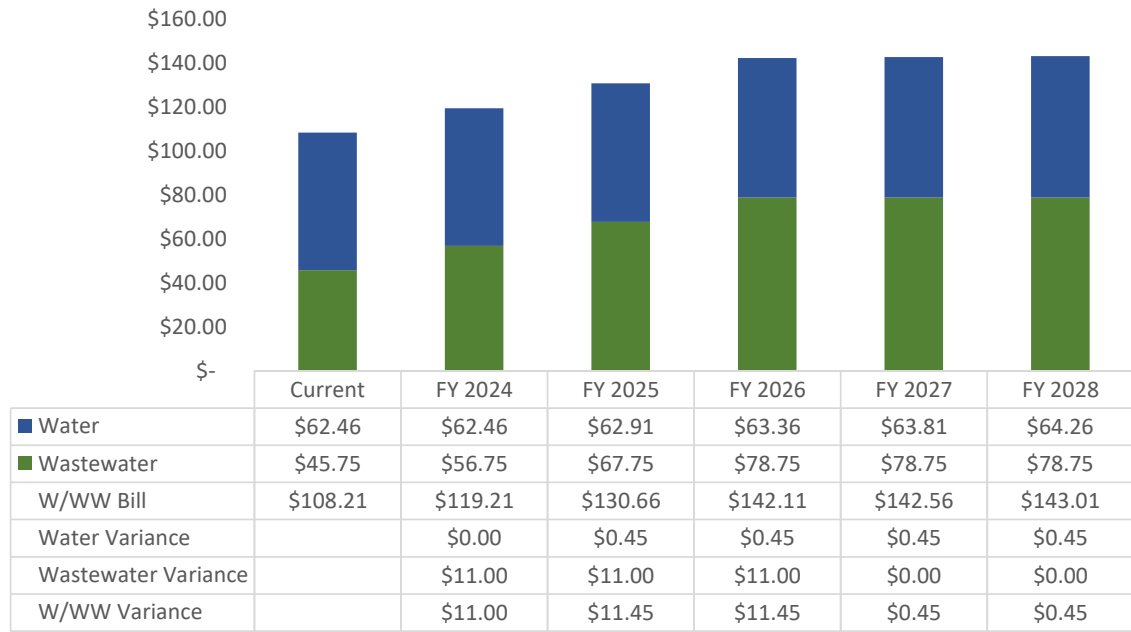
Notes:

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(2) Calculations assume Franchise Fee are discretionary and available to meet Debt Service Coverage

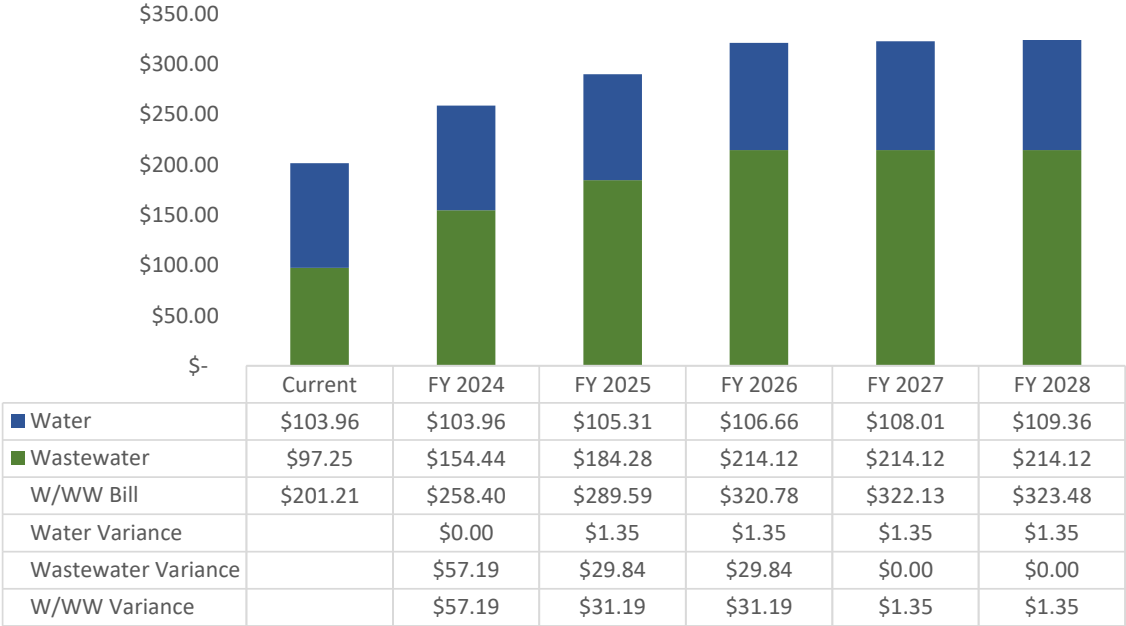
City of Willow Park, Texas
Water and Wastewater Rate Study
Average Residential Bill Impacts

	<u>Usage</u>	<u>Current</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Water							
Monthly Bill (3/4" Meter)	5,000	\$ 62.46	\$ 62.46	\$ 62.91	\$ 63.36	\$ 63.81	\$ 64.26
Variance, \$			\$0.00	\$0.45	\$0.45	\$0.45	\$0.45
Variance, %			0.00%	0.72%	0.72%	0.71%	0.71%
Wastewater							
Monthly Bill	5,000	\$ 45.75	\$ 56.75	\$ 67.75	\$ 78.75	\$ 78.75	\$ 78.75
Variance, \$			\$11.00	\$11.00	\$11.00	\$0.00	\$0.00
Variance, %			24.04%	19.38%	16.24%	0.00%	0.00%
Water & Wastewater							
Monthly Bill (3/4" Meter)		\$ 108.21	\$ 119.21	\$ 130.66	\$ 142.11	\$ 142.56	\$ 143.01
Variance, \$			\$11.00	\$11.45	\$11.45	\$0.45	\$0.45
Variance, %			10.17%	9.60%	8.76%	0.32%	0.32%



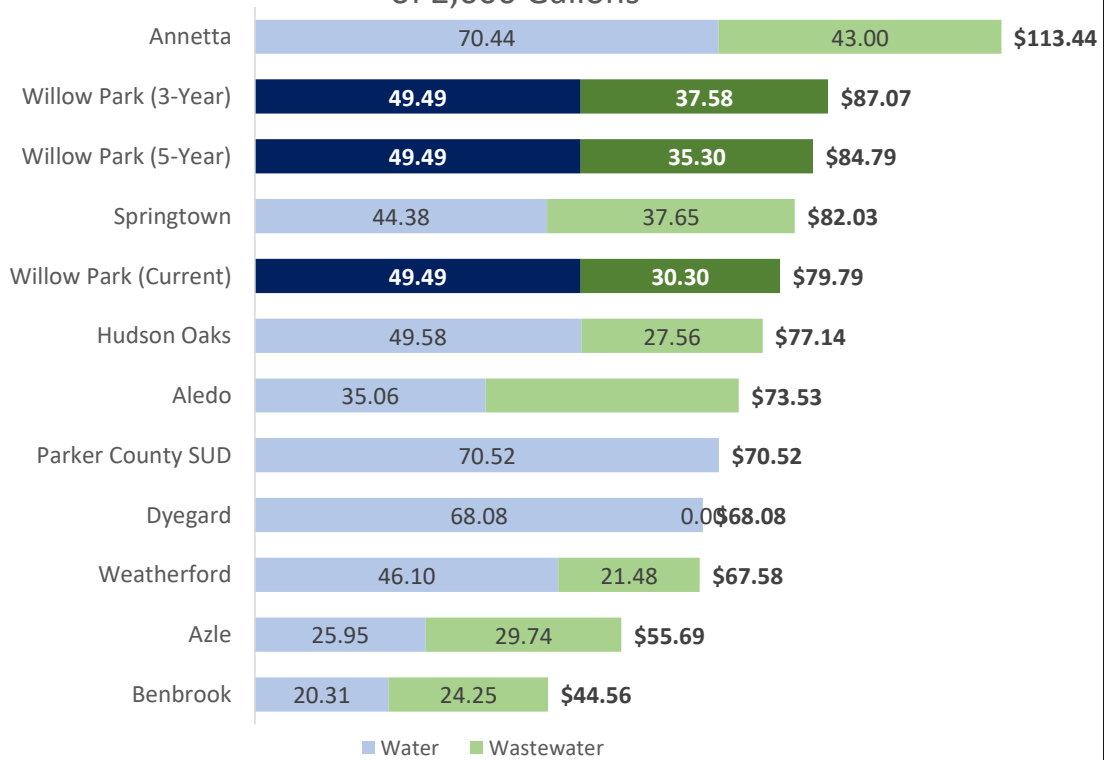
City of Willow Park, Texas
Water and Wastewater Rate Study
Average Commercial Bill Impacts

	<u>Usage</u>	<u>Current</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
Water							
Monthly Bill (3/4" Meter)	15,000	\$ 103.96	\$ 103.96	\$ 105.31	\$ 106.66	\$ 108.01	\$ 109.36
Variance, \$			\$0.00	\$1.35	\$1.35	\$1.35	\$1.35
Variance, %			0.00%	1.30%	1.28%	1.27%	1.25%
Wastewater							
Monthly Bill	15,000	\$ 97.25	\$ 154.44	\$ 184.28	\$ 214.12	\$ 214.12	\$ 214.12
Variance, \$			\$57.19	\$29.84	\$29.84	\$0.00	\$0.00
Variance, %			58.81%	19.32%	16.19%	0.00%	0.00%
Water & Wastewater							
Monthly Bill (3/4" Meter)		\$ 201.21	\$ 258.40	\$ 289.59	\$ 320.78	\$ 322.13	\$ 323.48
Variance, \$			\$57.19	\$31.19	\$31.19	\$1.35	\$1.35
Variance, %			28.42%	12.07%	10.77%	0.42%	0.42%

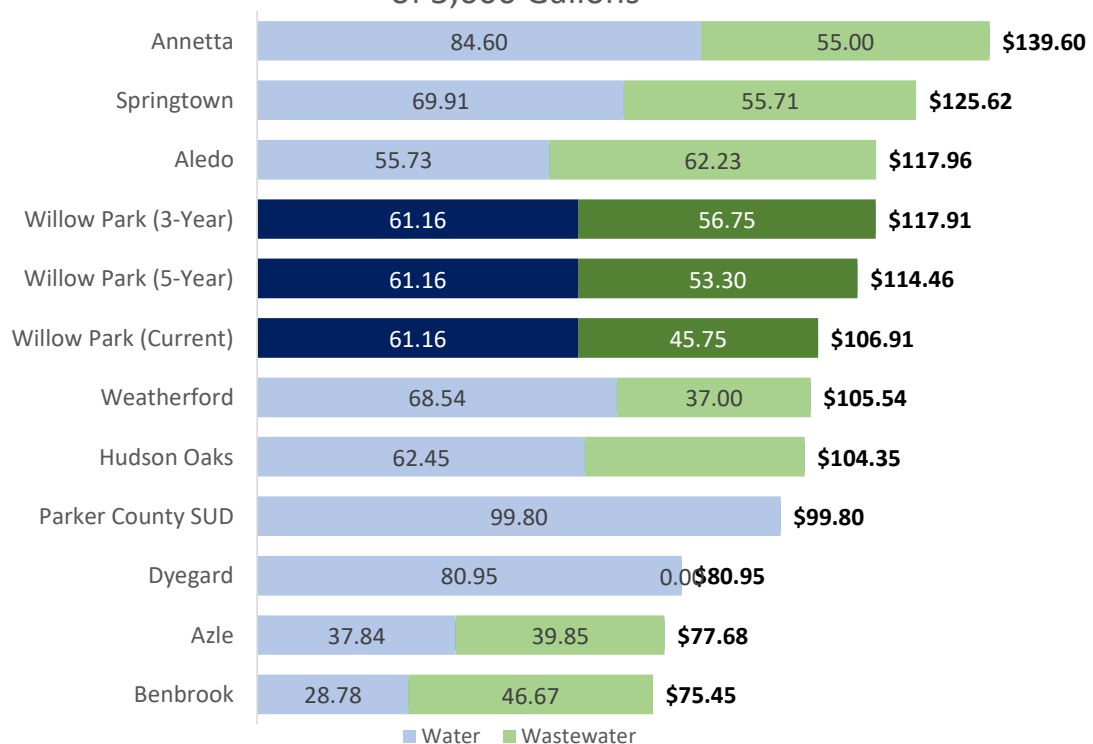


**City of Willow Park, Texas
Regional Bill Comparison**

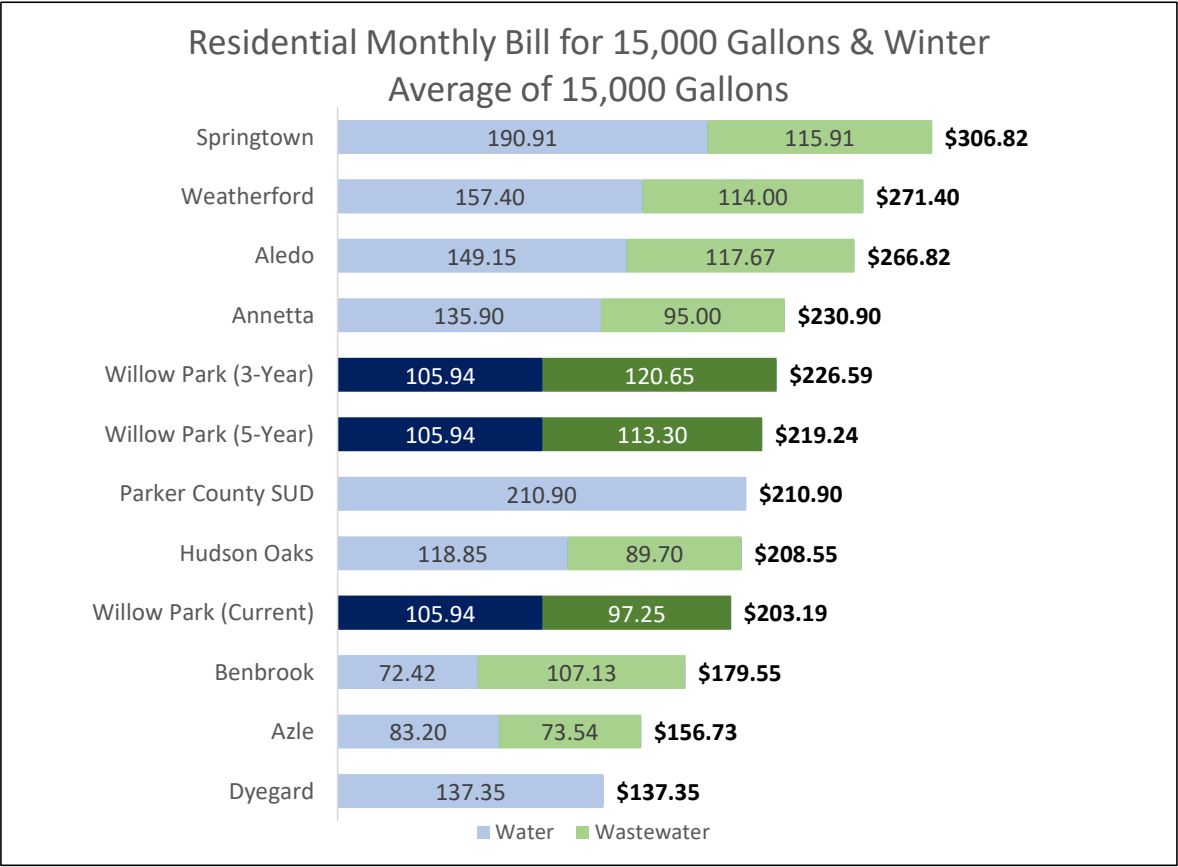
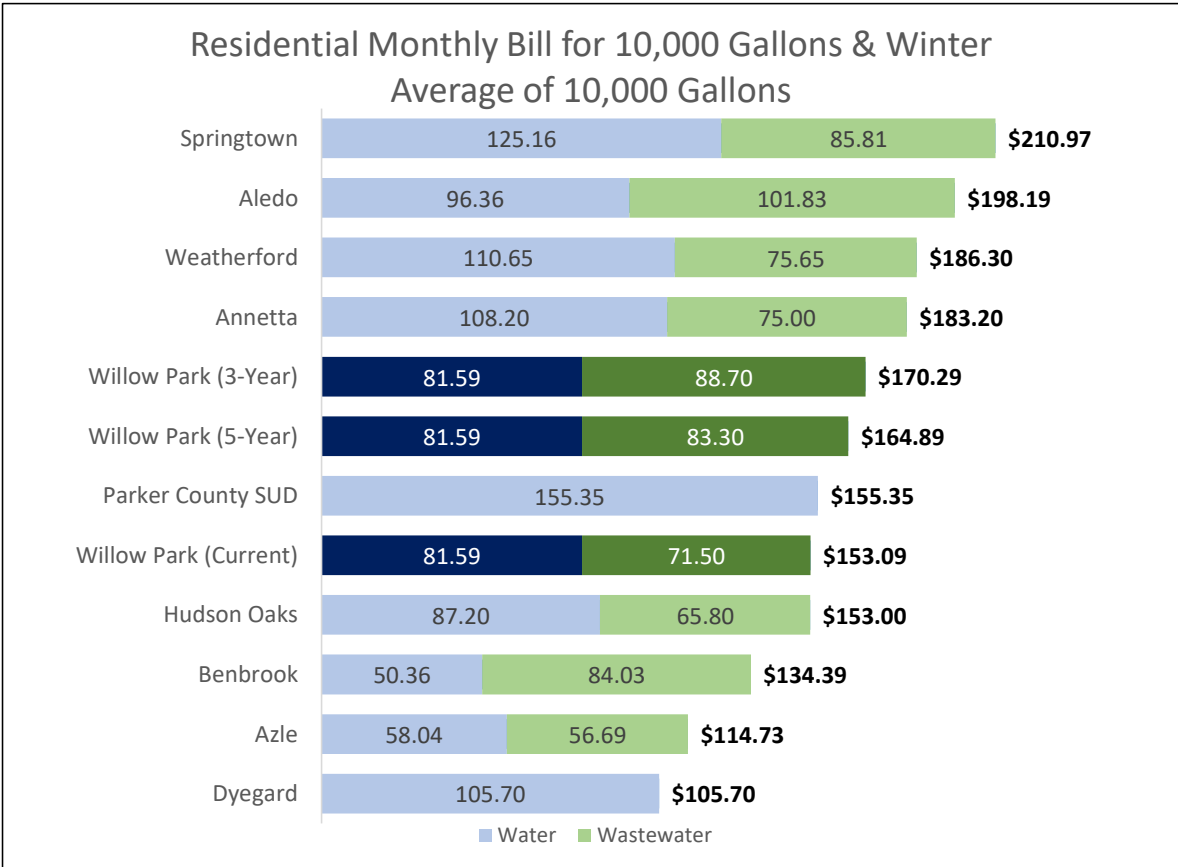
**Residential Monthly Bill for 2,000 Gallons & Winter Average
of 2,000 Gallons**



**Residential Monthly Bill for 5,000 Gallons & Winter Average
of 5,000 Gallons**

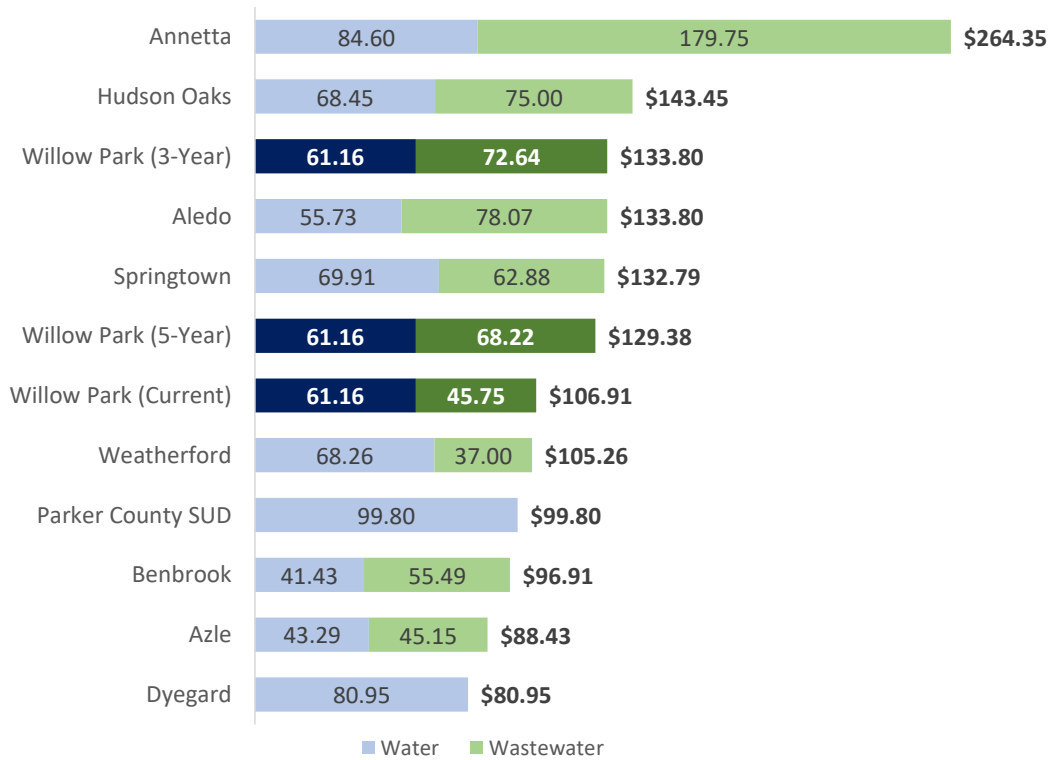


**City of Willow Park, Texas
Regional Bill Comparison**

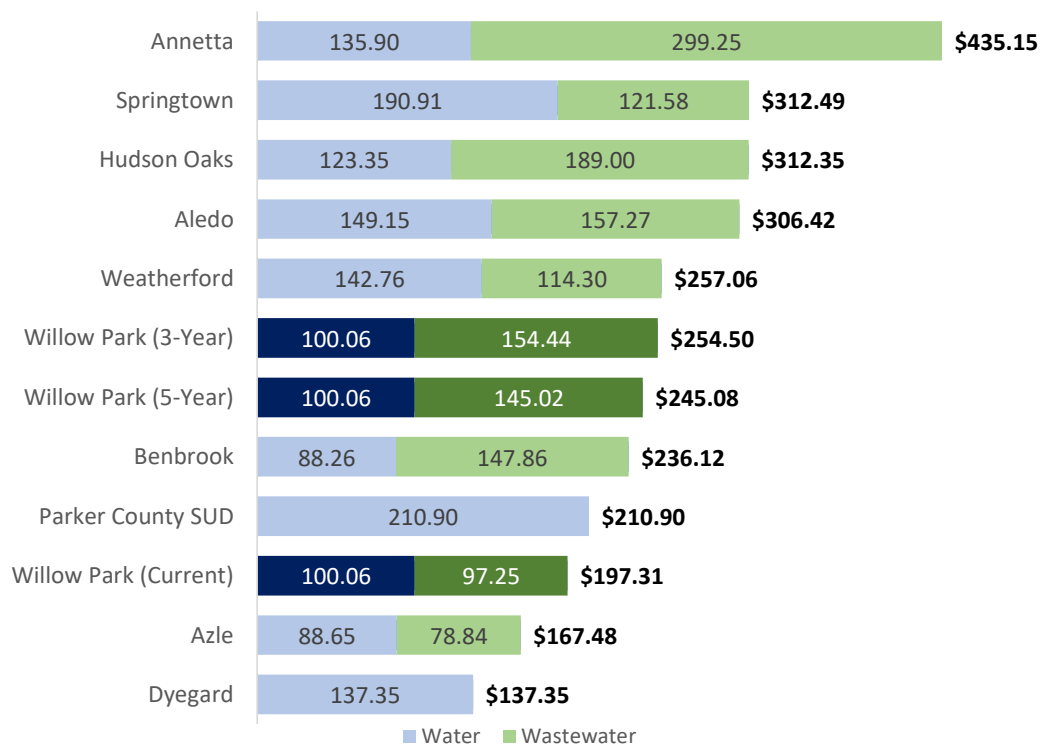


**City of Willow Park, Texas
Regional Bill Comparison**

Commercial Monthly Bill for 5,000 Gallons

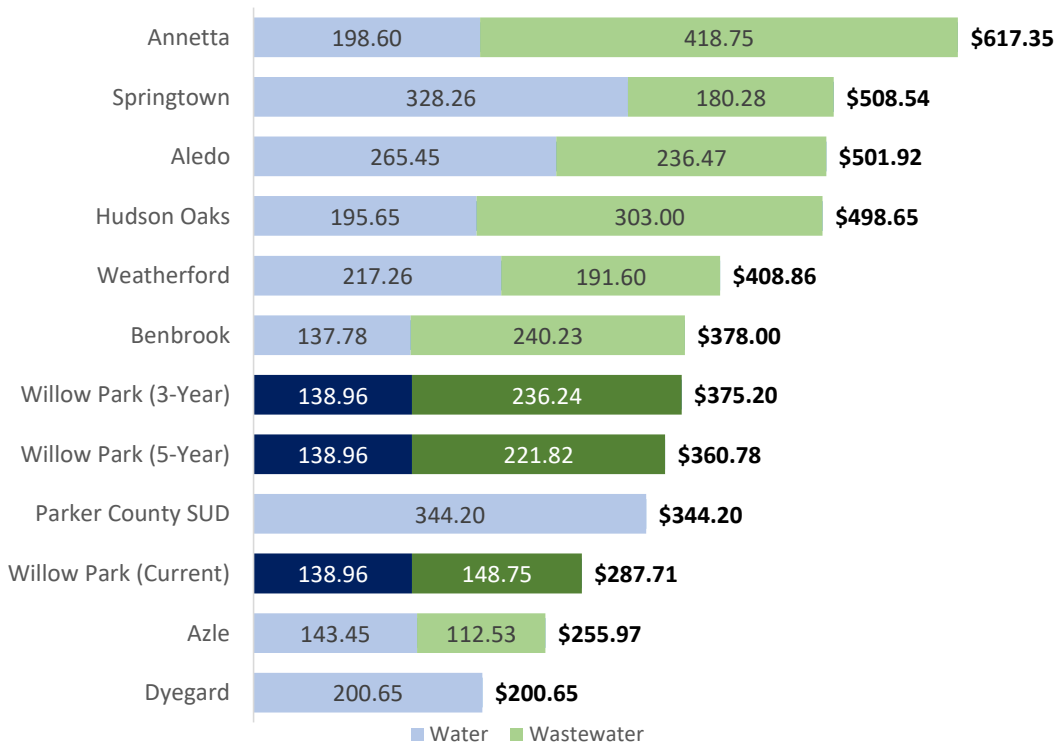


Commercial Monthly Bill for 15,000 Gallons

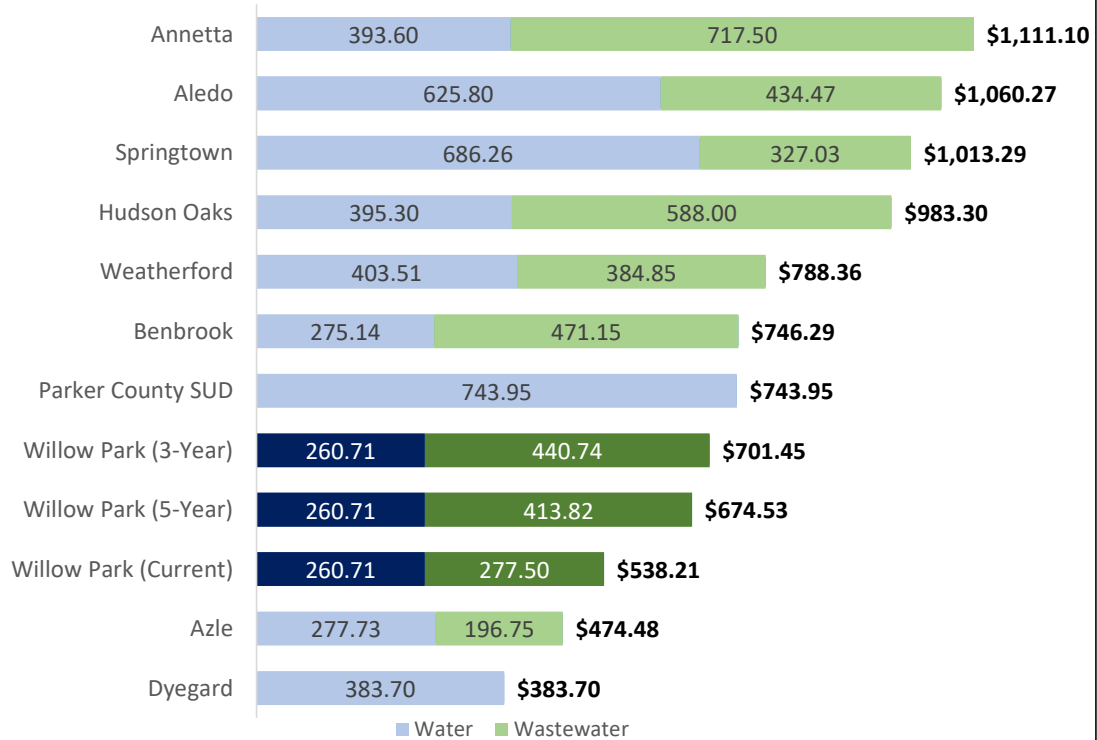


**City of Willow Park, Texas
Regional Bill Comparison**

Commercial Monthly Bill for 25,000 Gallons



Commercial Monthly Bill for 50,000 Gallons





CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: August 27, 2024	Department: Public Works	Presented By: Chase McBride
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AGENDA ITEM: Discussion only: Update on the Wastewater Treatment Plant

BACKGROUND: Assistant Public Works Director, Chase McBride, will update the Council on the progress of the new waste water treatment plant.

DISCUSSION ONLY—NO ACTION WILL BE TAKEN

STAFF/BOARD/COMMISSION RECOMMENDATION:

EXHIBITS:

ADDITIONAL INFO:	FINANCIAL INFO:	
	Cost	\$
	Source of Funding	\$