



CITY COUNCIL MEETING AUGUST 25, 2026 AGENDA

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

Tuesday, August 25, 2026 at 6:00 PM

CALL TO ORDER AND DETERMINATION OF QUORUM

INVOCATION, PLEDGE OF ALLEGIANCE AND TEXAS PLEDGE - Pastor Jonathan Mansur of Cross Timbers Baptist Church will be present to give the Invocation and lead the Pledge of Allegiance and the Texas Pledge.

- 1. Mayor Comments: 1) Bible Verse 2) Business Recognition**

PROCLAMATION: IN HONOR OF DIXIE SMITH

PUBLIC COMMENTS (Limited to five minutes per person)

To address the City Council, residents must complete a speaker form and turn it in to the City Secretary at least five (5) minutes before the start of the meeting. The Rules of Procedure state that all comments are to be limited to five (5) minutes for each speaker provided that there are no more than ten (10) speakers. If there are more than ten (10) speakers, the Mayor and/or the City Council may reduce the applicable time limits to speak to three (3) minutes. Pursuant to the Texas Open Meetings Act, the Council is not permitted to take action on or discuss any item not listed on the agenda. The Council may: (1) make a statement of fact regarding the item; (2) make a statement concerning the policy regarding the item; (3) propose the item be placed on a future agenda (Tex. Govt. Code §551.042). Each speaker shall approach the podium or designated speaker location and state his/her name and address before speaking. Speakers shall address the City Council with civility that is conducive to appropriate public discussion. Speakers may only address the City Council and not individual officials, commission members, committee members, or employees. The public cannot speak from the gallery, but only from the podium or designated speaker location.

CONSENT AGENDA

All items listed below are considered routine or "housekeeping" by the City Council and will be enacted with one motion. There will be no separate discussion of items unless a Council Member requests, in which event the item will be removed from the general order of business and considered in its normal sequence. Approval of the Consent Agenda authorizes the City Manager to implement each item in accordance with staff recommendation.

2. **Approval of Regular City Council Meeting Minutes:**

July 18, 2026 Special Meeting

August 11, 2026 Regular Meeting

REGULAR AGENDA ITEMS

- 3. **Discussion: Review of the proposed FY 2026-2027 budget and tax rate** (*City Manager Toni Fisher, CPA Jake Weber*)
- 4. **Discussion/Action: to discuss, consider, and act on setting the date, time, and place for a public hearing on the proposed budget and proposed tax rate for the period beginning October 1, 2026 thru September 30, 2027.** (*City Manager Toni Fisher, CPA Jake Weber*)
- 5. **Discussion/Action: to discuss, consider, and act with a roll call vote on the proposed ad valorem tax rate for the period beginning October 1, 2026 thru September 30, 2027.** (*City Manager Toni Fisher, CPA Jake Weber*)

This notice informs taxpayers of the potential impact of the Proposed Tax Rate for Fiscal Year 2025-26, comparing what would be paid under the No-New-Revenue Tax Rate versus the Proposed Tax Rate.

- 6. **Discussion/Action: Review of draft 2026 Capital Improvement Projects (CIP) document** (*Engineer Derek Turner, Jacob & Martin; City Manager Toni Fisher*)
- 7. **Discussion/Action: Projects expected with the approved \$6.43M Tax Note** (*Engineer Derek Turner, Jacob & Martin; City Manager Toni Fisher*)
- 8. **Discussion/Action: Explanation & differences between Certificate of Convenience & Necessity (CCN) vs. Property Annexation** (*Engineer Derek Turner, Jacob & Martin, City Manager Toni Fisher*)
- 9. **Discuss and receive a report from the City Engineer on the Certificates of Convenience and Necessity (CCN) boundaries with the Public Utilities Commission. The report should include when, how, and by whom the task was authorized.** (*Mayor Teresa Palmer*)
- 10. **Discussion: The methodology of road repair prioritization and history of road project selection.** (*Engineer Derek Turner, Jacob & Martin; City Manager Toni Fisher*)

11. **Discussion/Action: Upcoming State/Federal Grant Availability vs. Project Opportunities, and Pending Funding Requests** (*Engineer Derek Turner, Jacob & Martin; City Manager Toni Fisher*)
12. **Discuss and receive a report on water projects identified by the City in the application to the Texas Water Development Board for \$10 million in water system improvements.** (*Mayor Teresa Palmer*)
13. **Discussion/Action: to consider approval of an updated Development Fee Schedule** (*City Planner Chelsea Kirkland; Chief Building Official Randy Law*)
14. **Discussion/Action: to consider approval of an Economic Development Agreement between the City of Willow Park and Bandidas Willow Park, LLC** (*City Planner Chelsea Kirkland, City Manager Toni Fisher*)
15. **Discussion/Action: to consider approval of a Resolution to deactivate public comments on the city's social media pages.** (*City Manager Toni Fisher*)
16. **Discussion/Action: to consider approval of a Resolution to direct open records requests to the portal, or delivered in person vs. direct email**
17. **Discussion/Action: to consider approval to amend City Ordinance 1.03.035 for the reduction of City Council meetings from the required two (2) meetings per month to one (1) meeting per month, beginning October 1, 2026, on the 3rd Tuesday of each month, with as many special meetings as may be necessary to conduct city business.** (*City Manager Toni Fisher*)
18. **Discussion/Action: to consider approval to amend City Ordinance 927-25 for the Planning & Zoning Commission Meeting to be scheduled the 2nd Tuesday of each month, or as necessary to conduct city business.** (*City Manager Toni Fisher*)
19. **Discussion/Action: to discuss a City Emergency Management Team** (*Councilmember Scott Smith*)

EXECUTIVE SESSION

In accordance with the Texas Government Code, Chapter 551, Subchapter D, the City Council will recess in Executive Session (closed meeting) to discuss the following:

20. **Section 551.071, Consultation with City Attorney: City of Aledo, Texas and City of Fort Worth, Texas v. City of Willow Park, Texas, Beall-Dean Ranch and Parker County cause number: CV26-0175 in Parker County District Court, 43rd District.**
21. **Section 551.071, Consultation with Attorney: City of Willow Park v. Halff & Associates. (Fort Worth Water Project)**
22. **Section 551.074 Personnel; Section 551.071 Consultation with Attorney: Police Chief Position**

23. In accordance with Texas Government Code, Section 551.001, et seq., the City Council will recess into Executive Session (closed meeting) to discuss the following:

§ 551.071(2): Consultation with the City Attorney on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act regarding: Discussion of employee complaints.

RECONVENE INTO OPEN SESSION

In accordance with the Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session to consider action, if any, on matters discussed in Executive Session.

INFORMATIONAL COMMENTS

24. **City Manager Comments -**

Thanks to Staff; Staff recognition; Response/Reaction to Meeting.

Community Interest: "National Night Out" Event - October 6, 2026 @ The District of Willow Park"

25. **City Council/Mayor Comments: Response/Reaction to meeting**

26. **Future Agenda Items requested by Mayor, City Council or City Staff**

ADJOURN

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 was posted on the city website, and said Notice was posted on the following date and time: August 19, 2026, at/by 6:00 p.m. and remained so posted continuously for at least three (3) business days before said meeting is to convene.

Deana McMullen
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 dmcmullen@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 <http://www.willowparktx.gov/>



CITY COUNCIL MEETING AUGUST 11, 2026 MINUTES

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

Tuesday, August 11, 2026 at 6:00 PM

CALL TO ORDER AND DETERMINATION OF QUORUM

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

PRESENT

Mayor Teresa Palmer
 Councilmember Eric Contreras
 Councilmember Chawn Gilliland
 Councilmember Buddy Wright
 Councilmember Scott Smith
 Councilmember Nathan Crummel

STAFF PRESENT:

City Manager - Toni Fisher
 City Secretary - Deana McMullen
 City Attorney - Judy El Masri

INVOCATION, PLEDGE OF ALLEGIANCE AND TEXAS PLEDGE: Pastor Matt Lantz of Christ Chapel Bible Church will give the Invocation and lead the Pledge of Allegiance and Texas Pledge.

High School Pastor Corbin Garner, for Pastor Matt Lantz with Christ Chapel was present to give the Invocation and lead the Pledge of Allegiance and the Texas Pledge given by all present.

1. Mayor Comments: 1) Bible Verse 2) Business Recognition

Mayor Teresa Palmer read Bible Verse:: Roman 12:21

Mayor Teresa Palmer recognized business: The Little Gym down the street from City Hall. Gym Director Hanna was present to give information regarding the business, The Little Gym. they provide services for children from 4 months of age to 12 years of age. They also participate in Camps/Birthday Parties/City Events. They want to enrich

the children of the community with confidence and courage and provide a family atmosphere. Children learn to climb, tumble and bounce.

Presentation: North Texas representative for TCCA to present plaque to Court Administrator Michelle Lowe.

2. Texas Court Clerks Association's North Texas representative plaque presentation to Certified Municipal Court Clerk, Michelle Lowe.

Jennifer Northcutt, representative of Texas Court Clerk's Association of North Texas was present to present a plaque in recognition to Certified Municipal Court Clerk Michelle Lowe. Ms. Lowe is one of 163 out of around 3,000 Municipal Court Clerks to be level 3 Certified.

PUBLIC COMMENTS (Limited to five minutes per person)

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The following Citizens were present for Public Comments:

- 1) Tandy Blackstock
- 2) Chris Wood
- 3) Kay Green - Changed her mind
- 4) Gene Martin
- 5) Marcy Galle

CONSENT AGENDA

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and considered in its normal sequence. Approval of the Consent Agenda authorizes the City Manager to implement each item in accordance with staff recommendation.

3. Approval of Regular City Council Meeting Minutes:

a) July 14, 2026 original - Regular meeting

b) July 14, 2026 revised - Regular meeting (with correction)

c) July 18, 2026 Special Meeting

d) July 28, 2026 Regular Meeting

Motion was made by Mayor Pro Tem Nathan Crummel, seconded by Councilmember Chawn Gilliland, to pull the minutes from the July 18, 2026 Special Meeting as they were not included in the packet.

Motion carried with five (5) votes in approval and zero (0) votes opposed.

Motion was made by Mayor Pro Tem Nathan Crummel, seconded by Councilmember Chawn Gilliland to revise the July 14, 2026 Minutes to reflect verbatim to what was said regarding possible action to approve an Ordinance to approve a new City Code of Conduct to ensure the professional conduct of City Council, Staff, Boards and Commissions to increase public confidence and efficient, respectful governance. This motion failed with two (2) votes in approval, Mayor Pro Tem Nathan Crummel and Councilmember Chawn Gilliland, and three (3) votes against, Councilmember Eric Contreras, Councilmember Scott Smith and Councilmember Buddy Wright.

Motion was then made to approve regular city council meeting minutes from July 14, 2026 as originally written and presented.

Motion made by Councilmember Contreras, Seconded by Councilmember Smith.

Voting Yea: Councilmember Contreras, Councilmember Wright, Councilmember Smith.

Voting Nay: Councilmember Gilliland, Councilmember Crummel

REPORTS

4. Department Report - 3rd Quarter Public Works Report.

Public Works Director Chase McBride gave the 3rd Quarter Public Works Report and answered questions of the Mayor and Council.

No action was taken on this item.

REGULAR AGENDA ITEMS

5. Discussion/Action: Consider approval of 3rd Quarter Finance Report (CPA Jake Weber)

CPA Jake Weber gave the Council a report on the 3rd quarter finances.

Mr. Weber stated that the General Fund is still showing a surplus for the year. Right now Sales tax is showing an income of \$2.35 million and this number should increase by the end of the year. The M & O is below budget and there is a settlement from PCAD that is a refund of \$47,000 so this is causing us to be a little behind, but nothing to be concerned about. We are where we should be for the time of year.

For expenditures in General Fund contractual is sitting at 73% which is partially due to the continued legal expenses that we have addressed at past meetings. Everything else is on target for where we should be.

For Water and Waste Water Revenues user fees are a little low, but typically will be higher during the summer months, so we should catch up by the end of year especially with the long period of dry and very hot weather. Waste water is low and should not be higher than expected. So we are doing find on those accounts. Most everything is where it should be for this time of year.

A question was asked, how much money could the city take out of General Reserves if needed for a project. Mr. Weber stated that the City now has around \$1.6 million in reserves and could comfortably spend \$400k to \$500k out of those reserves if needed.

Following this discussion a motion was made to approve the 3rd quarter finance report as presented.

Motion made by Councilmember Gilliland, Seconded by Councilmember Wright.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel.

6. Discussion/Action: to Consider all matters incident and related to the issuance and sale of "City of Willow Park, Texas, Tax Note, Series 2026", including the adoption of an ordinance authorizing the issuance of such tax note in the amount not to exceed \$6,430,000 to finance the costs of paying contractual obligations to be incurred for (i) constructing, acquiring, maintaining, improving and equipping streets, roads, and intersections, including drainage, landscaping, curbs, gutters, sidewalks, entryways, pedestrian pathways, signage and traffic signalization, the relocation of utilities in connection therewith and the acquisition of land and the rights-of-way therefor, and (ii) paying the costs associated with the issuance of the Note.(Erick Macha, Hilltop Securities; Assistant City Manager Michelle Guelker)

Citizen Bill Green spoke on this item.

Motion was made to approve ordinance 943-26 as presented, related to the issuance and sale of "City of Willow Park, Texas, Tax Note, Series 2026," including the adoption of the ordinance authorizing the issuance of such tax note in the amount not to exceed

\$6,430,000 to finance the costs of paying contractual obligations to be incurred for (i) constructing, acquiring, maintaining, improving and equipping streets, roads, and intersections, including drainage, landscaping, curbs, gutters, sidewalks, entryways, pedestrian pathways, signage and traffic signalization, the relocation of utilities in connection therewith and the acquisition of land and the rights-of-way therefor, and (ii) paying the costs associated with the issuance of the Note as presented to Council.

Motion made by Councilmember Wright, Seconded by Councilmember Gilliland.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

7. **Discussion/Action: to consider all matters incident and related to calling a special election to determine whether the City Council of the City of Willow Park, Texas shall be authorized to issue certificates of obligation in the principal amount of \$10,110,000 for the purpose of paying contractual obligations to be incurred for (i) constructing, acquiring, purchasing, renovating, enlarging, equipping, and improving waterworks and sewer system properties and facilities, including the acquisition of land and rights-of-way therefor, (ii) constructing, acquiring, maintaining, improving and equipping streets, roads, and intersections, including drainage, landscaping, curbs, gutters, sidewalks, entryways, pedestrian pathways, signage and traffic signalization, the relocation of utilities in connection therewith and the acquisition of land and rights-of-way therefor, (iii) designing, constructing, acquiring, improving, enlarging, and equipping the City's municipal drainage utility system and the acquisition of land and rights-of-way therefor; and (iv) professional services rendered in connection with such projects and the financing thereof, including the adoption of an ordinance pertaining thereto. (Council Member Eric Contreras; Kristen Savant Hilltop Securities)**

Motion was made to approve calling a special election to determine whether the City Council of the City of Willow Park, Texas shall be authorized to issue certificates of obligation in the principal amount of \$10,110,000 for the purpose of paying contractual obligations to be incurred for (i) constructing, acquiring, purchasing, renovating, enlarging, equipping, and improving waterworks and sewer system properties and facilities, including the acquisition of land and rights-of-way therefor, (ii) constructing, acquiring, maintaining, improving and equipping streets, roads, and intersections, including drainage, landscaping, curbs, gutters, sidewalks, entryways, pedestrian pathways, signage and traffic signalization, the relocation of utilities in connection therewith and the acquisition of land and rights-of-way therefor, (iii) designing, constructing, acquiring, improving, enlarging, and equipping the City's municipal drainage utility system and the acquisition of land and rights-of-way therefor; and (iv) professional services rendered in connection with such projects and the financing thereof, including the adoption of an ordinance 944-26 pertaining thereto.

Motion made by Councilmember Contreras, Seconded by Councilmember Crummel.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

8. Discussion/Action: for approval of Rey-Mar to decommission the "old" Wastewater Treatment Plant (*Public Works Director Chase McBride, Cruz Trevino with Jacob & Martin*)

Director of Public Works Chase McBride presented this item to the City Council for consideration of awarding the bid for decommission of the "old" Wastewater Treatment Plant. The City has initiated the decommissioning of the existing wastewater treatment plant following the successful completion and commissioning of the new wastewater treatment facility. The project includes the demolition and removal of the obsolete treatment plant structures and the relocation of the existing package plant to the site of the new wastewater treatment plant for storage until a final determination is made regarding its future use. The City solicited competitive bids for the project and received proposals from Gracon and Rey-Mar Construction, LLC. After reviewing the bids, Rey-Mar Construction, LLC submitted the lowest responsive bid in the amount of \$674,370.00.

To restore the existing wastewater treatment plant site, Public Works staff will remove the existing crushed rock after the plant has been removed and reuse the material at other City facilities where it is needed.

Motion was made by Councilmember Eric Contreras, seconded by Councilmember Chawn Gilliland to award a contract to Rey-Mar Construction, LLC in the amount of \$674,370.00 for the decommissioning of the old wastewater treatment plant as presented.

Motion made by Councilmember Contreras, Seconded by Councilmember Gilliland.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

Following discussion and action of this item Mayor Teresa Palmer recessed the meeting at 7:16 pm for a five (5) minute break. Mayor Palmer called the meeting back to order at 7:20 pm

9. Discussion/Action: to consider a Resolution accepting a voluntary petition for annexation and calling a public hearing for the proposed annexation of property owned by Bar-Ko Land Company LLC, to annex approximately 0.82 Acres of land being situated in the James Oxer Survey, Abstract Number 1029, Parker County, Texas into the city limits and being more particularly described in Exhibit A attached and incorporated into this Agenda. (*City Planner Chelsea Kirkland*)

Motion was made to approve Resolution No. 2026-33 accepting a voluntary petition for annexation and calling a public hearing for the proposed annexation of property owned by Bar-Ko Land Company LLC, to annex approximately 0.82 Acres of land being situated in the James Oxer Survey, Abstract Number 1029, Parker County, Texas into the city limits and being more particularly described in Exhibit A attached and incorporated into this Agenda.

Motion made by Councilmember Contreras, Seconded by Councilmember Wright.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

10. Discussion & Action: to consider a Resolution accepting a voluntary petition for annexation and calling a public hearing for the proposed annexation of property owned by Willow Park Services LLC, to annex approximately 0.33 Acres of land being situated in the James Oser Survey, Abstract Number 1029, Parker County, Texas into the city limits and being more particularly described in Exhibit A attached and incorporated into this Agenda. (City Planner Chelsea Kirkland)

Motion was made to approve Resolution 20226-32 accepting a voluntary petition for annexation and calling a public hearing for the proposed annexation of property owned by Willow Park Services LLC, to annex approximately 0.33 Acres of land being situated in the James Oser Survey, Abstract Number 1029, Parker County, Texas into the city limits and being more particularly described in Exhibit A attached and incorporated into this Agenda as presented.

Motion made by Councilmember Contreras, Seconded by Councilmember Wright.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

11. Discussion/Action: to create a social media policy for elected officials (Council Member Buddy Wright)

Councilmember Buddy Wright wanted to start a discussion regarding the creation of a social media policy for elected officials. He said this was prompted from discussion at a previous meeting. Mr. Wright has spoken with the attorney's office to see if other cities have policies regarding personal social media accounts. City Attorney Judy El Masri stated that she does have other cities who have policies, however there are very few enforcement provisions. It is mainly for encouragement to have two separate accounts, one personal and one city council/mayor page to keep content separated.

Motion was made to empower city staff to review a potential policy and present it to City Council as prepared at such that it is complete.

Motion made by Councilmember Wright, Seconded by Councilmember Smith.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

12. Discussion/Action: to enable staff to make the initial determination of an ordinance change, followed by review of City Council for passage (Council Member Buddy Wright; City Manager Toni Fisher)

Councilmember Buddy Wright asked for this item to be on the Agenda. He said there had been previous discussions regarding some of the ordinances that are out of date or overlap or have conflicts with other ordinances.

Motion was made to allow staff to make the necessary recommendations to ordinances that need to be updated and or created to meet certain laws as necessary and bring those to the Council for approval.

Motion made by Councilmember Wright, Seconded by Councilmember Contreras.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

13. Discussion: receive report on the Federal Grant Funding application for West Oaks Subdivision water improvements. (Mayor Teresa Palmer)

Mayor Teresa Palmer asked for this item to be on the Agenda. She stated she wanted a report on the Federal Grant Funding application for the West Oaks Subdivision.

Staff stated that this grant would be through the Texas Water Development Board and the application process has not even opened yet and will not be open or awarded until sometime in the Mid-late Spring of 2027.

Staff stated they will have a presentation available for this item at a later date.

No action was taken on this item..

14. Discussion/Action: City Manager Toni Fisher's employment contract (Mayor Teresa Palmer)

Mayor Teresa Palmer asked for this item to be on the Agenda. Mayor Palmer stated that she wanted the Council to make a motion to amend the contract for newly appointed City Manager Toni Fisher, that Mayor Palmer signed, to take out the wording that the City Manager is the Chief appointed official that handles the operations of the City on a daily basis and Mayor Palmer feels as though that sentence violates the state law because it says that the Mayor is the Chief Elected Official. City Attorney Judy El Masri warned the Mayor to be careful what was discussed in open session because this item was discussed as personnel matters in Executive Session at a previous meeting, stating that the Mayor could be in violation of attorney-client privilege as the contract has still not been discussed in public.

Following discussion between Mayor Palmer and the City Council no action was taken on this item.

15. Discussion/Action: to consider approval of Ordinance calling for a Special Election for November 3, 2026 for the purpose of submitting the Home Rule Charter to the qualified voters of Willow Park to vote on the Charter document as presented by the Home Rule Charter Commission (Mayor Teresa Palmer)

Motion was made to adjourn into Executive Session to discuss this item and take possible action upon reconvening the meeting.

Motion made by Councilmember Contreras, Seconded by Councilmember Crummel.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

16. Discussion/Action: to consider approving the Joint Election Agreement and Contract for Election Services with Parker County Elections. (City Secretary Deana McMullen)

Motion was made to approve the Joint Agreement with the Parker County Elections office for the Special Election services for the November 3, 2026 election date.

Motion made by Councilmember Contreras, Seconded by Councilmember Gilliland.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

EXECUTIVE SESSION

In accordance with the Texas Government Code, Chapter 551, Subchapter D, the City Council will recess in Executive Session (closed meeting) to discuss the following:

Mayor Teresa Palmer adjourned the regular meeting of the City Council into executive session to discuss the items listed on the Agenda at 7:45 pm

Those in attendance were Mayor Teresa Palmer, Mayor Pro Tem Nathan Crummel, Councilmember Eric Contreras, Councilmember Chawn Gilliland, Councilmember Buddy Wright, Councilmember Scott Smith, City Manager Toni Fisher, City Attorney Judy El Masri.

- 17. Section 551.071, Consultation with City Attorney: City of Aledo, Texas and City of Fort Worth, Texas v. City of Willow Park, Texas, Beall-Dean Ranch and Parker County cause number: CV26-0175 in Parker County District Court, 43rd District.**
- 18. Section 551.074 Personnel; Section 551.071 Consultation with Attorney: City Manager Contract**
- 19. Section 551.074 Personnel; Section 551.071 Consultation with Attorney: Police Chief Position**

RECONVENE INTO OPEN SESSION

In accordance with the Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session to consider action, if any, on matters discussed in Executive Session.

Mayor Teresa Palmer called the regular meeting of the Willow Park City Council back to order at 8:56 pm

Mayor Palmer asked if there was any action by City Council on items discussed in Executive Session.

On item #15 Motion was made to approve Ordinance 945-26 calling for Special joint election with Parker County Elections to present the Home Rule Charter to the registered voters of Willow Park on November 3, 2026 as discussed and presented.

Mr. Gene Martin and Ms. Carol Bracken spoke on this item and thanked the Council for moving forward with the election.

Motion made by Councilmember Gilliland, Seconded by Councilmember Smith.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

INFORMATIONAL COMMENTS

20. City Manager Comments - Thanks to Staff; Staff recognition; Response/Reaction to Meeting.

Community Interest: "National Night Out" Event - October 6, 2026 @ The District of Willow Park"

City Manager Toni Fisher gave a Special Thank you to Mandy McCarley for attending and representing Willow Park at the Bearcat 101 Back to School event at the Aledo ISD on Saturday August 1st.

Ms. Fisher also thanked Assitant City Manager for her tireless efforts working on the FY 2026-2027 Budget.

Ms. Fisher informed the City Council that Friday August 14, 2026, would be Communication Director Rose Hoffman's last day with the City of Willow Park. Ms. Fisher Thanked Ms. Hoffman for her almost 8 years of hard work and dedication to the City of Willow Park. We love her and wish her the best in her future endeavors.

21. City Council/Mayor Comments: Response/Reaction to meeting

Councilmember Eric Contreras also wanted to Thank Rose for her great job over the years with the City of Willow Park. She did a fantastic job. She is also born and raised her and served for many years. We will miss her.

Councilmember Scott Smith echoed the same as Councilmember Contreras. He stated that Ms. Hoffman was one of the first people that he met that worked with the City of Willow Park. I share all the blessings for Ms. Hoffman. Also, wanted to remind everyone that the first Friday of every month we hold Coffee with a Councilmember. We had a great turn out at the August 7th meeting. Please come if you are able. We start at 8:30 am and end promptly at 9:30 am.

Councilmember Chawn Gilliland stated it is a sad day for Ms. Hoffman leaving Willow Park. She accomplished many things during her time and will be greatly missed.

Councilmember Buddy Wright stated that Rose is Awesome and wish the very best.

Mayor Teresa Palmer thanked Rose for her service to Willow Park.

22. Future Agenda Items requested by Mayor, City Council or City Staff

Councilmember Eric Contreras wants to have an ordinance in place that will keep data centers and flock cameras out of the City of Willow Park.

Mayor Teresa Palmer - Wants more information

Councilmember Scott Smith - Local?

ADJOURN

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.

With there being nothing further to discuss or consider, Mayor Palmer asked for a motion to adjourn the regular meeting.

Motion was made to adjourn the regular meeting at 9:14 pm.

Motion made by Councilmember Contreras, Seconded by Councilmember Smith.

Voting Yea: Councilmember Contreras, Councilmember Gilliland, Councilmember Wright, Councilmember Smith, Councilmember Crummel

/s/

City Secretary

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THESE MINUTES WERE APPROVED BY WILLOW PARK CITY COUNCIL:

Mayor

Date

City Secretary



CITY COUNCIL SPECIAL MEETING 7/18/2006 MINUTES

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

Saturday, July 18, 2026 at 9:00 AM

CALL TO ORDER AND DETERMINATION OF QUORUM

Mayor Teresa Palmer called the Special meeting of the Willow Park City Council to order at 9:01 am. Mayor Palmer gave the Invocation and led the Pledge of Allegiance and the Texas Pledge.

PRESENT

Mayor Teresa Palmer
Councilmember Eric Contreras
Councilmember Buddy Wright
Councilmember Scott Smith
Councilmember Nathan Crummel

ABSENT

Councilmember Chawn Gilliland

STAFF PRESENT:

City Manager Toni Fisher
Assistant City Manager Michelle Guelker
City Secretary Deana McMullen
CPA Jake Weber

AGENDA ITEMS:

1. **The City Council will hold a worksession discussion regarding the 2026-2027 Fiscal Year Budget** (*City Manager Toni Fisher, Assistant City Manager Michelle Guelker*)

Assistant City Manager Michelle Guelker and CPA Jake Weber were present to give an overview of the preliminary proposed budget for the 2026-2027 Fund Year. These are very preliminary numbers. We will not get the certified Tax Rolls until July 25th. The numbers that are in the preliminary proposed budget will change. The Council agreed to give an overview of the proposed budget then we can discuss it with departments as needed.

CPA Jake Weber informed the Council that the numbers that are in the proposed budget show the amount of the remaining budget for the current year.

The proposed budget does have a 3% COLA raise for all employees.

There are certain items in the budget that we cannot change.

The M&O Budget are a place holder. Sales tax is up to \$2.3 million. Everything else is flat. Revenues were set at a lower amount and if we exceed that it is better than putting too large a number and not coming in at that number. Assistant City Manager stated that the proposed budget has a 5% salary increase. The staff has looked at diversifying the expenditures where they can. Right now we are \$360,000 to the negative, but we still do not have the certified numbers from the County.

ADJOURN

With nothing further to discuss or consider Mayor Teresa Palmer asked for a motion to adjourn the Special meeting of the Willow Park City Council.

Motion was made to adjourn the special meeting of the Willow Park City Council at 10:44am.

Motion made by Councilmember Contreras, Seconded by Councilmember Wright.

Voting Yea: Councilmember Contreras, Councilmember Wright, Councilmember Smith, Councilmember Crummel

Passed and approved this the _____ day of _____ 2026.

Mayor Teresa Palmer

ATTEST:

City Secretary Deana McMullen



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Meeting Date: August 25, 2026	Department: Admin	Presented By: Jake Weber/ Toni Fisher
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AGENDA ITEM

Review of the proposed FY 2026-2027 budget and tax rate.

BACKGROUND:

The City Council previously reviewed the proposed FY 2026-2027 budget during the budget workshop. Following that discussion, revisions were made based on requests and direction from the City Council, staff, and administration. The revised proposed budget is included with this agenda item, together with a list of changes made since the budget workshop and Form 50-856, 2026 Tax Rate Calculation Worksheet.

The 2026 Tax Rate Calculation Worksheet calculates a no-new-revenue tax rate of \$0.429041 per \$100 of taxable value, a voter-approval tax rate of \$0.470653 per \$100 of taxable value, and a de minimis rate of \$0.484498 per \$100 of taxable value. The City's prior-year adopted tax rate was \$0.421646 per \$100 of taxable value.

For illustration, a property with a taxable value of \$300,000 would generate approximately \$1,287.12 in annual City property taxes at the no-new-revenue rate of \$0.429041. At the voter-approval rate of \$0.470653, the annual City property tax would be approximately \$1,411.96. At the de minimis rate of \$0.484498, the annual City property tax would be approximately \$1,453.49. At the prior-year adopted rate of \$0.421646, the same \$300,000 taxable value would generate approximately \$1,264.94. These examples reflect City of Willow Park property taxes only and do not include taxes imposed by other taxing entities.

STAFF/BOARD/COMMISSION RECOMMENDATION:

Staff recommends that the City Council review and discuss the proposed FY 2026-2027 budget, the changes made since the budget workshop, and the 2026 calculated tax rates, and provide direction to staff as needed in preparation for final consideration and adoption of the budget and tax rate.

EXHIBITS:

1. Proposed FY 2026-2027 Budget
2. List of Changes Made Since Budget Workshop
3. Form 50-856 - 2026 Tax Rate Calculation Worksheet

Account	Department	Revenue	Expense
10-001	Administrative	\$ (4,600,639.73)	\$ 715,464.32
10-003	Development	\$ (585,000.00)	\$ 609,482.05
10-004	Fire	\$ -	\$ 395,375.32
10-005	Legislative	\$ -	\$ 427,886.26
10-006	Court	\$ (170,600.00)	\$ 258,597.46
10-007	Police	\$ (4,200.00)	\$ 2,417,062.65
10-008	City Services	\$ -	\$ 316,000.00
10-009	Parks	\$ -	\$ 95,000.00
10-010	Streets	\$ -	\$ 125,000.00
TOTAL		\$ (5,360,439.73)	\$ 5,359,868.08
DIFFERENCE		\$ (571.65)	

Name	Hire Date	Position	FY 2025-26 Salary	FY 2026-27	Retirement, Insurance, & Taxes	Total	Split
ADMINISTRATION							
HOFFMAN, ROSEALEE A	12/26/2018	COMMUNITY RELATIONS	\$ 65,520.00	\$ 35,000.00	\$ 9,374.82	\$ 44,374.82	50% from Water
SAYLOR, ANDREA M	03/11/2024	HUMAN RESOURCE SPEC	\$ 81,889.60	\$ 33,742.80	\$ 9,261.61	\$ 43,004.41	50% from Water
MCCARLEY, MANDY T	07/23/2024	FINANCE ASSOCIATE	\$ 65,520.00	\$ 33,742.80	\$ 18,523.21	\$ 52,266.01	50% from Water
FISHER, ANTONETTE A	10/04/2021	CITY MANAGER	\$ 187,491.20	\$ 144,836.95	\$ 28,898.45	\$ 173,735.40	25% from Water
GUELKER, CHRISTINE M	06/01/2020	ASSISTANT CITY MANAGER	\$ 116,251.20	\$ 36,250.00	\$ 4,743.69	\$ 40,993.69	50% from Water, 25% from Sewer
				\$ 283,572.55	\$ 70,801.77	\$ 354,374.32	
DEVELOPMENT							
LAW, RANDY J	02/14/2022	BUILDING OFFICIAL	\$ 103,188.80	\$ 106,284.46	\$ 31,587.96	\$ 137,872.43	
VAZQUEZ, GRETCHEN E	11/14/2022	CITY ENGINEER	\$ 115,065.60	\$ 118,517.57	\$ 33,791.15	\$ 152,308.71	
KIRKLAND, CHELSEA A	08/21/2024	DEVELOPMENT DIRECTOR	\$ 62,400.00	\$ 64,272.00	\$ 24,021.52	\$ 88,293.52	
ROSAS, CHRISTINE R	04/17/2023	PERMITS TECHNICIAN	\$ 62,316.80	\$ 64,186.30	\$ 24,006.09	\$ 88,192.39	
				\$ 353,260.34	\$ 113,406.72	\$ 466,667.05	
FIRE MARSHAL							
LOCKWOOD, KEVIN J	10/01/2012	ASSISTANT FIRE MARSHAL	\$ 99,840.00	\$ 102,835.20	\$ 30,966.75	\$ 133,801.95	
SCHNEIDER, JOHN C	10/03/2008	FIRE MARSHAL	\$ 117,249.60	\$ 120,767.09	\$ 34,196.28	\$ 154,963.37	
				\$ 223,602.29	\$ 65,163.04	\$ 288,765.32	
LEGISLATIVE							
MCMULLEN, DEANA	02/12/2025	CITY SECRETARY	\$ 83,220.80	\$ 85,717.42	\$ 27,883.84	\$ 113,601.26	
				\$ 85,717.42	\$ 27,883.84	\$ 113,601.26	
MUNICIPAL COURT							
LOWE, VERONICA M	10/28/2013	COURT ADMINISTRATOR	\$ 72,820.80	\$ 83,000.00	\$ 27,394.43	\$ 110,394.43	
FRAZIER, CRYSTAL L	04/11/2022	COURT CLERK	\$ 45,427.20	\$ 46,790.02	\$ 20,873.01	\$ 67,663.03	
				\$ 129,790.02	\$ 48,267.45	\$ 178,057.46	
POLICE DEPT							
LEACH, MAYRA N	10/23/2017	ADMINISTRATIVE ASSISTANT	\$ 51,355.20	\$ 53,922.96	\$ 22,157.66	\$ 76,080.62	
GOODE, BRYAN J	02/07/2022	SERGEANT	\$ 78,034.32	\$ 81,936.04	\$ 27,202.81	\$ 109,138.85	
FEGGETT, TRINI D	08/14/2024	SERGEANT	\$ 78,034.32	\$ 81,936.04	\$ 27,202.81	\$ 109,138.85	
HAMILTON, QUINCY A	08/02/2021	LIEUTENANT	\$ 100,796.80	\$ 105,836.64	\$ 31,507.31	\$ 137,343.95	
TREJO-WOLFE, CLARISSA R	01/02/2018	OFFICER	\$ 73,557.12	\$ 77,234.98	\$ 26,356.15	\$ 103,591.13	
BROADNAX, JEREMIAH J	08/08/2022	OFFICER	\$ 67,332.72	\$ 70,699.36	\$ 25,179.09	\$ 95,878.44	
MITCHELL, CORY A	09/06/2023	OFFICER	\$ 65,345.28	\$ 68,612.54	\$ 24,803.25	\$ 93,415.80	
GRAVES, JACOB T	07/14/2024	OFFICER	\$ 67,332.72	\$ 70,699.36	\$ 25,179.09	\$ 95,878.44	
DUNN, AARON J	10/23/2024	OFFICER	\$ 67,332.72	\$ 70,699.36	\$ 25,179.09	\$ 95,878.44	
GONZALEZ, PAUL M,	01/21/2025	OFFICER	\$ 63,467.04	\$ 66,640.39	\$ 24,448.07	\$ 91,088.46	
ROBERTS, BRIAN DALE	04/07/2025	DETECTIVE	\$ 77,226.24	\$ 81,091.92	\$ 27,050.79	\$ 108,142.71	
EAST, KOREY TAYLOR	05/18/2026	CADET	\$ 61,588.80	\$ 66,640.39	\$ 24,448.07	\$ 91,088.46	
JONES	05/18/2026	OFFICER	\$ 73,557.12	\$ 77,234.98	\$ 26,356.15	\$ 103,591.13	
MCDOWELL, HEIDI	05/05/2025	DETECTIVE	\$ 36,774.40	\$ 38,613.12	\$ -	\$ 38,613.12	
OPEN POSITION- CHIEF		CHIEF- OPEN		\$ 120,000.00	\$ 34,058.13	\$ 154,058.13	
KINSLOW		OFFICER		\$ 77,234.98	\$ 26,356.15	\$ 103,591.13	
				\$ 1,209,033.04	\$ 397,484.61	\$ 1,606,517.65	
WATER							
HOFFMAN, ROSEALEE A	12/26/2018	COMMUNITY RELATIONS	\$ 65,520.00	\$ 35,000.00	\$ 9,374.82	\$ 44,374.82	50% from General
SAYLOR, ANDREA M	03/11/2024	HUMAN RESOURCE SPEC	\$ 81,889.60	\$ 33,742.80	\$ 9,261.61	\$ 43,004.41	50% from General
MCCARLEY, MANDY T	07/23/2024	FINANCE ASSOCIATE	\$ 65,520.00	\$ 33,742.80	\$ 18,523.21	\$ 52,266.01	50% from General
FISHER, ANTONETTE A	10/04/2021	CITY MANAGER	\$ 187,491.20	\$ 48,278.98	\$ 5,285.29	\$ 53,564.28	75% from General
GUELKER, CHRISTINE M	06/01/2020	ASSISTANT CITY MANAGER	\$ 116,251.20	\$ 72,500.00	\$ 12,751.69	\$ 85,251.69	50% from General, 25% from Sewer
WITHERS, NATHAN R	05/22/2017	PRODUCTION SUPERVISOR	\$ 61,172.80	\$ 63,007.98	\$ 23,793.87	\$ 86,801.85	
COOPER, JAKOB H	06/16/2021	CREW	\$ 49,961.60	\$ 51,460.45	\$ 21,714.16	\$ 73,174.61	
RICHARDSON, TROY R	01/31/2020	CREW	\$ 51,563.20	\$ 53,110.10	\$ 22,011.26	\$ 75,121.36	
SPRAGGINS, MICHAEL	09/08/2020	CREW	\$ 49,961.60	\$ 51,460.45	\$ 21,714.16	\$ 73,174.61	
REED, WILLIAM TYLER	04/28/2025	CREW	\$ 40,019.20	\$ 41,219.78	\$ 19,869.81	\$ 61,089.59	
McCLENDON, COLTON R	05/12/2025	CREW	\$ 43,264.00	\$ 44,561.92	\$ 20,471.73	\$ 65,033.65	
McBRIDE, CHASE M	07/21/2014	PUBLIC WORKS DIRECTOR	\$ 83,200.00	\$ 85,696.00	\$ 13,939.99	\$ 99,635.99	50% from Sewer
DUNCAN, TYLER S	09/27/2021	FIELD SUPERVISOR	\$ 56,243.20	\$ 57,930.50	\$ 22,879.41	\$ 80,809.91	
COLLETTE, ROBYN	05/18/2026	UTILITY CLERK	\$ 47,985.60	\$ 49,425.17	\$ 21,347.61	\$ 70,772.77	
				\$ 721,136.92	\$ 242,938.63	\$ 964,075.55	
WASTEWATER							
GUELKER, CHRISTINE M	06/01/2020	ASSISTANT CITY MANAGER	\$ 116,251.20	\$ 36,250.00	\$ 4,743.69	\$ 40,993.69	50% from Water, 25% from General
McBRIDE, CHASE M	07/21/2014	PUBLIC WORKS DIRECTOR	\$ 83,200.00	\$ 42,848.00	\$ 10,081.53	\$ 52,929.53	50% from Water
BURROUGHS, MICHAEL M	01/24/2018	HEAD WWTP OPERATOR	\$ 57,990.40	\$ 59,730.11	\$ 23,203.53	\$ 82,933.64	
SMITH, ANDREW T	02/03/2020	ASST WWTP OPERATOR	\$ 49,961.60	\$ 51,460.45	\$ 21,714.16	\$ 73,174.61	
				\$ 190,288.56	\$ 59,742.90	\$ 250,031.46	

Name	Department	Hire Date	Months As of 9/30/2026	Proposed Longevity Pay
FISHER, ANTONETTE A	ADMINISTRATION	10/04/2021	59 \$	295.00
HOFFMAN, ROSEALEE A	ADMINISTRATION	12/26/2018	93 \$	465.00
SAYLOR, ANDREA M	ADMINISTRATION	03/11/2024	30 \$	150.00
MCCARLEY, MANDY T	ADMINISTRATION	07/23/2024	26 \$	130.00
			\$	1,040.00
KIRKLAND, CHELSEA A	DEVELOPMENT	08/21/2024	25 \$	125.00
LAW, RANDY J	DEVELOPMENT	02/14/2022	55 \$	275.00
ROSAS, CHRISTINE R	DEVELOPMENT	04/17/2023	41 \$	205.00
VAZQUEZ, GRETCHEN E	DEVELOPMENT	11/14/2022	46 \$	230.00
			\$	2,915.00
LOCKWOOD, KEVIN J	FIRE	10/01/2012	167 \$	835.00
SCHNEIDER, JOHN C	FIRE	10/03/2008	215 \$	1,075.00
			\$	1,910.00
MCMULLEN, DEANA	LEGISLATIVE	02/12/2025	19 \$	95.00
			\$	95.00
FRAZIER, CRYSTAL L	COURT	04/11/2022	53 \$	265.00
LOWE, VERONICA M	COURT	10/28/2013	155 \$	775.00
			\$	1,040.00
BROADNAX, JEREMIAH J	POLICE	08/08/2022	49 \$	245.00
DUNN, AARON J	POLICE	10/23/2024	23 \$	115.00
FEGGETT, TRINI D	POLICE	08/14/2024	25 \$	125.00
GONZALEZ, PAUL M,	POLICE	01/21/2025	20 \$	100.00
GOODE, BRYAN J	POLICE	02/07/2022	55 \$	275.00
GRAVES, JACOB T	POLICE	07/14/2024	26 \$	130.00
HAMILTON, QUNICY A	POLICE	08/02/2021	61 \$	305.00
LEACH, MAYRA N	POLICE	10/23/2017	107 \$	535.00
MCDOWELL, HEIDI	POLICE	05/05/2025	16 \$	80.00
MITCHELL, CORY A	POLICE	09/06/2023	36 \$	180.00
ROBERTS, BRIAN DALE	POLICE	04/07/2025	17 \$	85.00
TREJO-WOLFE, CLARISSA R	POLICE	01/02/2018	104 \$	520.00
			\$	2,695.00
COOPER, JAKOB H	WATER	06/16/2021	63 \$	315.00
DUNCAN, TYLER S	WATER	09/27/2021	60 \$	300.00
GUELKER, CHRISTINE M	WATER	06/01/2020	75 \$	375.00
McBRIDE, CHASE M	WATER	07/21/2014	146 \$	730.00
MCCLENDON, COLTON R	WATER	05/12/2025	16 \$	80.00
REED, WILLIAM TYLER	WATER	04/28/2025	17 \$	85.00
RICHARDSON, TROY R	WATER	01/31/2020	79 \$	395.00
SPRAGGINS, MICHAEL	WATER	09/08/2020	72 \$	360.00
WITHERS, NATHAN R	WATER	05/22/2017	112 \$	560.00
			\$	3,200.00
BURROUGHS, MICHAEL M	WASTEWATER	01/24/2018	104 \$	520.00
SMITH, ANDREW T	WASTEWATER	02/03/2020	79 \$	395.00
			\$	915.00

FY 2026- 2027 DEBT PAYMENTS

Series Name	Principal	Interest	TOTAL	Maturity Date	Use
2015 COB	\$ 29,614.08	\$ 3,139.90	\$ 32,753.98	9/30/2031	Road Equipment, Police Vehicles
2016 GOB	\$ 135,000.00	\$ 135,500.00	\$ 270,500.00	9/30/2046	Public Safety and Roads
2016 GOB	\$ 245,000.00	\$ 47,900.00	\$ 292,900.00	9/30/2046	Public Safety and Roads
Gov Cap 8381	\$ 43,150.39	\$ 3,862.75	\$ 47,013.14	10/30/2028	Radio Contract
2022 Series COB		\$ 171,750.00	\$ 171,750.00	9/30/2037	Drainage
2023 Series COB	\$ 70,000.00	\$ 211,025.00	\$ 281,025.00	9/30/2053	City Hall
2023A Series COB	\$ 70,000.00	\$ 238,170.00	\$ 308,170.00	9/30/2053	City Hall
2025 Tax Note	\$ 235,000.00	\$ 54,814.00	\$ 289,814.00	9/30/2032	Roads
2026 Tax Note	\$ 715,000.00	\$ 262,438.00	\$ 977,438.00	9/30/2033	Roads
Total	\$ 1,542,764.47	\$ 1,128,599.65			
FY TOTAL	\$ 2,671,364.12				

GENERAL FUND- ADMINISTRATION		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
10-001-46000	M & O TAX	\$ (1,922,982.00)	\$ (1,868,126.78)	\$ (1,755,139.73)
10-001-46001	SALES TAX	\$ (2,175,000.00)	\$ (2,155,105.95)	\$ (2,300,000.00)
10-001-46002	MIXED BEVERAGE TAX	\$ (45,000.00)	\$ (45,653.94)	\$ (60,000.00)
10-001-46003	AUTO/TRAILER TAXES	\$ -	\$ (1,648.73)	\$ -
10-001-46005	INTEREST REVENUE	\$ (75,000.00)	\$ (76,685.03)	\$ (75,000.00)
10-001-46006	ACCOUNT TRANSFERS	\$ -	\$ -	\$ -
10-001-46007	DELINQUENT TAXES	\$ (7,000.00)	\$ 10,087.31	\$ (6,500.00)
10-001-46020	ONCOR ELECTRIC FRANCHISE	\$ (215,000.00)	\$ (214,755.83)	\$ (215,000.00)
10-001-46021	A T & T FRANCHISE	\$ (10,000.00)	\$ -	\$ (7,000.00)
10-001-46022	TEXAS GAS FRANCHISE	\$ (7,500.00)	\$ (2,637.22)	\$ (2,500.00)
10-001-46025	MISC. FRANCHISE	\$ (5,000.00)	\$ (11,476.34)	\$ (5,000.00)
10-001-46027	MESH NET	\$ (3,000.00)	\$ (2,268.00)	\$ (1,500.00)
10-001-46028	WATER FRANCHISE FEE	\$ (129,978.00)	\$ -	\$ -
10-001-46029	WASTEWATER FRANCHISE FEE	\$ (37,220.00)	\$ -	\$ -
10-001-46041	REFUNDS/BANK CREDITS	\$ -	\$ (1,640.32)	\$ -
10-001-46046	OTHER REIMBURSEABLES	\$ -	\$ (6,956.18)	\$ -
10-001-46109	RENTAL INCOME	\$ (250,000.00)	\$ (130,026.09)	\$ (173,000.00)
PERSONNEL				
10-001-58100	SALARIES	\$ 214,560.08	\$ 126,498.42	\$ 283,572.55
10-001-58101	PAYROLL EXPENSE	\$ 2,616.00	\$ 1,837.04	\$ 2,694.16
10-001-58102	WORKERS COMPENSATION	\$ 1,200.00	\$ 3,604.05	\$ 4,000.00
10-001-58103	HEALTH INSURANCE	\$ 67,018.00	\$ 10,321.62	\$ 37,338.40
10-001-58104	RETIREMENT	\$ 31,473.00	\$ 22,272.59	\$ 30,769.21
10-001-58105	UNEMPLOYMENT INSURANCE	\$ 400.00	\$ 67.57	\$ 400.00
10-001-58107	CELL PHONE STIPEND	\$ 2,820.00	\$ 92.30	\$ -
10-001-58108	EXTRA HELP	\$ -	\$ -	\$ -
10-001-58109	CERTIFICATE PAY	\$ -	\$ -	\$ -
10-001-58110	OVERTIME	\$ -	\$ -	\$ -
10-001-58125	DENTAL INSURANCE	\$ 3,700.00	\$ 397.53	\$ 500.00
10-001-58126	LIFE INSURANCE	\$ 700.00	\$ 92.08	\$ 300.00
10-001-58127	PHYSICALS & GYM MEMBERSHIPS	\$ -	\$ -	\$ -
10-001-58128	ACCRUED COMP & VACATION	\$ -	\$ -	\$ -
10-001-58129	LONGEVITY PAY	\$ 1,200.00	\$ 300.00	\$ 1,040.00
10-001-58130	VISION INSURANCE	\$ 700.00	\$ 63.81	\$ 350.00
SUPPLIES				
10-001-58200	POSTAGE & SHIPPING	\$ 2,000.00	\$ 2,109.62	\$ 3,000.00
10-001-58201	OFFICE SUPPLIES	\$ 4,500.00	\$ 814.44	\$ 4,500.00
10-001-58202	FLOWERS/GIFTS/PLAQUES	\$ 2,000.00	\$ 380.98	\$ 1,500.00
10-001-58203	BASIC OPERATING SUPPLIES	\$ 1,500.00	\$ 3,636.01	\$ 3,000.00
10-001-58204	PRINTING & BINDING	\$ -	\$ -	\$ -
10-001-58205	MINOR EQUIPMENT: OFFICE	\$ 500.00	\$ 19,683.80	\$ 1,000.00
10-001-58207	MV REPAIR & MAINTENANCE	\$ -	\$ 22.00	\$ -
10-001-58208	UNIFORMS & SUPPLIES	\$ 300.00	\$ 523.97	\$ 500.00
10-001-58214	CREDIT CARD CHARGES*	\$ 1,500.00	\$ 210.24	\$ 1,000.00
10-001-58223	EQUIPMENT	\$ 500.00	\$ -	\$ -
10-001-58265	BUILDING REPAIRS*	\$ 500.00	\$ 245.91	\$ 500.00
10-001-58266	MINOR EQUIPMENT: FIELD	\$ -	\$ -	\$ -
10-001-58267	OPERATING SUPPLIES NON CONSUMA	\$ -	\$ -	\$ -
10-001-58268	SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ 642.66	\$ -

GENERAL FUND- ADMINISTRATION		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
10-001-58269	PROMOTIONAL SUPPLIES	\$ 25,000.00	\$ 10,592.67	\$ -
10-001-58270	MV FUEL	\$ -	\$ 120.00	\$ -
10-001-58284	COVID19 EXPENSES	\$ -	\$ -	\$ -
UTILITIES				
10-001-58305	COMMUNICATION SERVICES	\$ -	\$ 191.21	\$ 500.00
CONTRACTUAL SERVICES				
10-001-58400	TRAVEL & TRAINING	\$ 17,000.00	\$ 2,552.37	\$ 10,000.00
10-001-58401	CONSULTANTS & PROFESSIONALS	\$ 15,000.00	\$ 11,127.50	\$ 15,000.00
10-001-58402	ADVERTISING & LEGAL NOTICES	\$ 2,000.00	\$ 2,049.75	\$ 3,000.00
10-001-58403	PRINTING & BINDING	\$ 10,000.00	\$ -	\$ -
10-001-58404	PROPERTY & LIABILITY	\$ -	\$ 16,291.27	\$ 18,000.00
10-001-58405	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -
10-001-58406	PROFESSIONAL LICENSE	\$ 1,000.00	\$ 157.50	\$ 1,000.00
10-001-58407	DUES & MEMBERSHIPS	\$ 3,000.00	\$ 7,343.00	\$ 7,500.00
10-001-58408	SPECIAL EVENTS	\$ 10,000.00	\$ 2,180.99	\$ -
10-001-58409	PERMITS & APPLICATIONS	\$ -	\$ -	\$ -
10-001-58410	LAB TESTING	\$ -	\$ -	\$ -
10-001-58414	CREDIT CARD CHARGES*	\$ -	\$ 198.00	\$ -
10-001-58415	FINES & PENALTIES	\$ -	\$ -	\$ -
10-001-58416	LEGAL/CITY ATTORNEY	\$ -	\$ -	\$ 50,000.00
10-001-58417	ACCOUNTING & AUDITOR	\$ 30,000.00	\$ 28,537.34	\$ 30,000.00
10-001-58418	CONTRACTUAL SERVICES	\$ 67,000.00	\$ 45,177.50	\$ 57,000.00
10-001-58426	SOFTWARE*	\$ 70,000.00	\$ 86,276.89	\$ 100,000.00
10-001-58427	COMPUTERS & TECH*	\$ -	\$ -	\$ 2,000.00
10-001-58437	PUBLIC SAFETY ALERT SYSTEM	\$ 3,000.00	\$ 1,775.40	\$ 3,000.00
10-001-58438	IT CONTRACT	\$ 5,000.00	\$ -	\$ 35,000.00
10-001-58444	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -
10-001-58450	GOVERNMENT & MISC OPERATING	\$ -	\$ 1,000.00	\$ -
10-001-58451	EQUIPMENT RENTAL	\$ 7,500.00	\$ 5,455.64	\$ 7,500.00
10-001-58464	EQUIPMENT ANNUAL	\$ -	\$ -	\$ -
10-001-58476	REIMBURSABLES & REFUNDS	\$ -	\$ -	\$ -
10-001-58477	COMMERCIAL LEASE	\$ -	\$ -	\$ -
CAPITAL PROJECTS				
10-001-58600	OFFICE EQUIPMENT	\$ 2,500.00	\$ -	\$ -
10-001-58602	TECHNOLOGY PROJECTS	\$ -	\$ -	\$ -
10-001-58606	CAPITAL PROJECTS CONTRACTS	\$ -	\$ -	\$ -
10-001-58607	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
10-001-58610	FACILITIES: CITY BUILDINGS	\$ -	\$ -	\$ -
10-001-58612	SOFTWARE	\$ -	\$ 9,765.06	\$ -
10-001-58645	CAPITAL EQUIPMENT REPLACEMENT	\$ -	\$ -	\$ -
10-001-58651	COUNCIL APPROVED EXPENDITURES	\$ 100,000.00	\$ -	\$ -
TRANSFERS & RESTRICTED FUNDS				
10-001-58700	TRANSFER TO TOURISM FUND	\$ -	\$ -	\$ -
10-001-58705	INTERFUND TRANSFER	\$ -	\$ -	\$ -
10-001-58706	INTRAFUND ACTIVITY	\$ -	\$ -	\$ -
10-001-58716	PAYING AGENT FEES	\$ -	\$ -	\$ -
10-001-58719	INTEREST	\$ -	\$ -	\$ -
10-001-58724	PRINCIPAL RETIREMENT	\$ -	\$ -	\$ -

GENERAL FUND- ADMINISTRATION		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
10-001-58739	TRANSFER TO ABATEMENT FUND	\$ -	\$ -	\$ -
10-001-58753	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -
10-001-58755	TRANSFER TO GRANT FUND	\$ -	\$ -	\$ -
10-001-58756	TRANSFER TO EMERGENCY DISTASTE	\$ -	\$ -	\$ -
10-001-58758	TRANSFER TO FIRST RESPONDER FU	\$ -	\$ -	\$ -
10-001-58768	TRANSFER LEASE TO DEBT SERVICE	\$ -	\$ -	\$ -
10-001-58769	M&O TO I&S	\$ -	\$ -	\$ -
ADMINISTRATION TOTAL REVENUE		\$ (4,882,680.00)	\$ (4,506,893.10)	\$ (4,600,639.73)
ADMINISTRATION TOTAL EXPENDITURES		\$ 707,687.08	\$ 424,608.73	\$ 715,464.32

GENERAL FUND- DEVELOPMENT		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
10-003-46023	CERTIFICATE OF OCCUPANCY	\$ (1,000.00)	\$ -	\$ -
10-003-46041	REFUNDS/BANK CREDITS	\$ -	\$ -	\$ -
10-003-46042	MISCELLANEOUS	\$ -	\$ -	\$ -
10-003-46043	ADJUSTMENT TO REVENUE	\$ -	\$ -	\$ -
10-003-46046	OTHER REIMBURSEABLES	\$ -	\$ -	\$ -
10-003-46054	CAPITAL LEASES	\$ -	\$ -	\$ -
10-003-46060	DO NOT USE THIS ACCOUNT	\$ -	\$ -	\$ -
10-003-46070	BUILDING PERMITS	\$ (250,000.00)	\$ (218,098.51)	\$ (400,000.00)
10-003-46071	HEALTH PERMITS	\$ -	\$ (10,037.56)	\$ (12,500.00)
10-003-46072	SUBCONTRACTORS PERMITS	\$ -	\$ -	\$ -
10-003-46073	REGISTRATION FEES	\$ -	\$ -	\$ -
10-003-46074	BUSINESS ORIENTED	\$ -	\$ -	\$ -
10-003-46075	OSSF PERMITS	\$ (1,200.00)	\$ (1,200.00)	\$ (1,200.00)
10-003-46076	WELL APPLICATION FEE	\$ -	\$ -	\$ -
10-003-46077	PLAN REVIEW	\$ (75,000.00)	\$ (92,578.42)	\$ (125,000.00)
10-003-46078	ENERGY INSPECTION	\$ -	\$ -	\$ -
10-003-46079	BACKFLOW INSPECTIONS	\$ -	\$ (340.00)	\$ -
10-003-46080	RE - INSPECTION	\$ -	\$ -	\$ -
10-003-46081	SPECIAL EVENT PERMITS	\$ (300.00)	\$ (1,450.00)	\$ (300.00)
10-003-46082	REVIEWS/ REQUESTS	\$ -	\$ (1,700.00)	\$ -
10-003-46083	METER RELEASE	\$ -	\$ -	\$ -
10-003-46084	RENTAL INSPECTIONS	\$ -	\$ -	\$ -
10-003-46087	CREDIT CARD FEES	\$ -	\$ -	\$ -
10-003-46089	IRRIGATION	\$ -	\$ (2,325.00)	\$ -
10-003-46091	TABC PERMIT FEE	\$ -	\$ (120.00)	\$ -
10-003-46092	NSF FEES	\$ -	\$ -	\$ -
10-003-46095	ALARM PERMIT FEES	\$ (7,500.00)	\$ (7,300.00)	\$ (11,000.00)
10-003-46099	FIRE SPRINKLER	\$ (7,500.00)	\$ (12,550.00)	\$ (12,500.00)
10-003-46105	ZONING/RE-ZONING	\$ -	\$ (4,474.00)	\$ (2,500.00)
10-003-46106	PLATS/RE-PLATS	\$ (15,000.00)	\$ (4,361.13)	\$ (5,000.00)
TBA	CONTRACTUAL REIMBURSEMENT			\$ (15,000.00)
PERSONNEL				
10-003-58100	SALARIES	\$ 455,750.52	\$ 389,092.19	\$ 353,260.34
10-003-58101	PAYROLL EXPENSE	\$ 6,608.00	\$ 6,160.98	\$ 5,122.27
10-003-58102	WORKERS COMPENSATION	\$ 1,500.00	\$ 6,006.74	\$ 6,000.00
10-003-58103	HEALTH INSURANCE	\$ 22,353.00	\$ 46,554.46	\$ 49,784.53
10-003-58104	RETIREMENT	\$ 79,482.00	\$ 68,742.38	\$ 58,499.91
10-003-58105	UNEMPLOYMENT INSURANCE	\$ 500.00	\$ 315.07	\$ 500.00
10-003-58107	CELL PHONE STIPEND	\$ 1,000.00	\$ 103.85	\$ -
10-003-58108	EXTRA HELP	\$ -	\$ -	\$ -
10-003-58109	CERTIFICATE PAY	\$ -	\$ -	\$ -
10-003-58110	OVERTIME	\$ -	\$ 750.02	\$ -
10-003-58125	DENTAL INSURANCE	\$ 1,800.00	\$ 1,703.66	\$ 2,000.00
10-003-58126	LIFE INSURANCE	\$ 500.00	\$ 459.99	\$ 750.00
10-003-58127	PHYSICALS & GYM MEMBERSHIPS	\$ -	\$ -	\$ -
10-003-58128	ACCRUED COMP & VACATION	\$ -	\$ -	\$ -
10-003-58129	LONGEVITY PAY	\$ 1,500.00	\$ 1,500.00	\$ 2,915.00
10-003-58130	VISION INSURANCE	\$ 500.00	\$ 288.08	\$ 500.00
SUPPLIES				
10-003-58200	POSTAGE & SHIPPING	\$ -	\$ -	\$ -

GENERAL FUND- DEVELOPMENT		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
10-003-58201	OFFICE SUPPLIES	\$ 3,000.00	\$ 266.69	\$ 1,500.00
10-003-58202	FLOWERS/GIFTS/PLAQUES	\$ 100.00	\$ -	\$ -
10-003-58203	BASIC OPERATING SUPPLIES	\$ 750.00	\$ 259.63	\$ -
10-003-58204	PRINTING & BINDING	\$ -	\$ -	\$ -
10-003-58205	MINOR EQUIPMENT: OFFICE	\$ 400.00	\$ -	\$ 400.00
10-003-58207	MV REPAIR & MAINTENANCE	\$ 200.00	\$ 39.15	\$ 200.00
10-003-58208	UNIFORMS & SUPPLIES	\$ 300.00	\$ -	\$ 300.00
10-003-58265	BUILDING REPAIRS*	\$ -	\$ -	\$ -
10-003-58266	MINOR EQUIPMENT: FIELD	\$ -	\$ -	\$ -
10-003-58268	SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ -	\$ -
10-003-58270	MV FUEL	\$ 250.00	\$ 319.41	\$ 500.00
10-003-58282	HEALTH PLAN REVIEW	\$ -	\$ -	\$ -
UTILITIES				
10-003-58305	COMMUNICATION SERVICES	\$ 2,500.00	\$ 1,588.44	\$ 2,500.00
CONTRACTUAL SERVICES				
10-003-58400	TRAVEL & TRAINING	\$ 10,000.00	\$ 4,259.14	\$ 10,000.00
10-003-58401	CONSULTANTS & PROFESSIONALS	\$ -	\$ 9,375.00	\$ 10,000.00
10-003-58402	ADVERTISING & LEGAL NOTICES	\$ 1,000.00	\$ 1,202.00	\$ 1,500.00
10-003-58403	PRINTING & BINDING	\$ -	\$ -	\$ -
10-003-58404	PROPERTY & LIABILITY	\$ 2,000.00	\$ 3,727.20	\$ 4,000.00
10-003-58405	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -
10-003-58406	PROFESSIONAL LICENSE	\$ 250.00	\$ -	\$ 250.00
10-003-58407	DUES & MEMBERSHIPS	\$ 1,000.00	\$ 22.08	\$ 1,000.00
10-003-58408	SPECIAL EVENTS	\$ -	\$ -	\$ -
10-003-58409	PERMITS & APPLICATIONS	\$ -	\$ 7.00	\$ -
10-003-58414	CREDIT CARD CHARGES*	\$ -	\$ -	\$ -
10-003-58415	FINES & PENALTIES	\$ -	\$ -	\$ -
10-003-58416	LEGAL/CITY ATTORNEY	\$ -	\$ -	\$ 18,000.00
10-003-58418	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -
10-003-58423	FOOD SERVICE INSPECTOR	\$ 15,000.00	\$ 10,700.00	\$ 15,000.00
10-003-58424	ENGINEERING/CITY ENGINEER	\$ -	\$ -	\$ -
10-003-58426	SOFTWARE*	\$ 15,000.00	\$ 5,177.00	\$ 35,000.00
10-003-58427	COMPUTERS & TECH*	\$ -	\$ -	\$ -
10-003-58433	CLEANING SERVICE	\$ -	\$ -	\$ -
10-003-58434	OSSF	\$ -	\$ -	\$ -
10-003-58435	POOL INSPECTOR	\$ -	\$ -	\$ -
10-003-58436	PAGER SERVICE	\$ -	\$ -	\$ -
10-003-58437	PUBLIC SAFETY ALERT SYSTEM	\$ -	\$ -	\$ -
10-003-58438	IT CONTRACT	\$ 12,000.00	\$ -	\$ 15,000.00
10-003-58450	GOVERNMENT & MISC OPERATING	\$ -	\$ -	\$ -
10-003-58451	EQUIPMENT RENTAL	\$ -	\$ -	\$ -
10-003-58463	ECONOMIC DEVELOPMENT	\$ 500.00	\$ 10,197.71	\$ 15,000.00
10-003-58476	REIMBURSABLES & REFUNDS	\$ -	\$ -	\$ -
10-003-58502	REIMBURSABLES OTHER	\$ -	\$ -	\$ -
10-003-58504	ADJUSTMENT TO EXPENSES	\$ -	\$ -	\$ -
CAPITAL OUTLAY				
10-003-58600	OFFICE EQUIPMENT	\$ -	\$ -	\$ -
10-003-58612	SOFTWARE	\$ -	\$ 3,050.00	\$ -
TRANSFERS & RESTRICTED FUNDS				

GENERAL FUND- DEVELOPMENT		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
10-003-58705	INTERFUND TRANSFER	\$ -	\$ -	\$ -
10-003-58752	TRANSFER TO ECONOMIC DEVELOPME	\$ -	\$ -	\$ -
DEVELOPMENT TOTAL REVENUE		\$ (357,500.00)	\$ (356,534.62)	\$ (585,000.00)
DEVELOPMENT TOTAL EXPENDITURES		\$ 635,743.52	\$ 571,867.87	\$ 609,482.05

GENERAL FUND- FIRE		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
10-004-46114	FIRE INSPECTIONS	\$ (500.00)	\$ (300.00)	\$ -
PERSONNEL				
10-004-58100	SALARIES	\$ 217,082.17	\$ 173,666.80	\$ 223,602.29
10-004-58101	PAYROLL EXPENSE	\$ 3,147.00	\$ 2,847.35	\$ 3,242.23
10-004-58102	WORKERS COMPENSATION	\$ 8,000.00	\$ 2,402.70	\$ 5,000.00
10-004-58103	HEALTH INSURANCE	\$ 22,353.00	\$ 9,657.95	\$ 24,892.26
10-004-58104	RETIREMENT	\$ 37,859.00	\$ 31,097.83	\$ 37,028.54
10-004-58105	UNEMPLOYMENT INSURANCE	\$ 250.00	\$ 126.01	\$ 250.00
10-004-58107	CELL PHONE STIPEND	\$ -	\$ -	\$ -
10-004-58108	EXTRA HELP	\$ -	\$ -	\$ -
10-004-58109	CERTIFICATE PAY	\$ 6,500.00	\$ 2,500.00	\$ 4,500.00
10-004-58110	OVERTIME	\$ -	\$ -	\$ -
10-004-58124	FLOATER SHIFTS	\$ -	\$ -	\$ -
10-004-58125	DENTAL INSURANCE	\$ 1,200.00	\$ 681.60	\$ 1,200.00
10-004-58126	LIFE INSURANCE	\$ 350.00	\$ 184.00	\$ 350.00
10-004-58127	PHYSICALS & GYM MEMBERSHIPS	\$ 1,000.00	\$ 905.98	\$ 500.00
10-004-58128	ACCRUED COMP & VACATION	\$ -	\$ -	\$ -
10-004-58129	LONGEVITY PAY	\$ 600.00	\$ 600.00	\$ 1,910.00
10-004-58130	VISION INSURANCE	\$ 180.00	\$ 115.20	\$ 150.00
SUPPLIES				
10-004-58200	POSTAGE & SHIPPING	\$ 500.00	\$ 438.07	\$ 500.00
10-004-58201	OFFICE SUPPLIES	\$ 500.00	\$ 122.49	\$ 250.00
10-004-58202	FLOWERS/GIFTS/PLAQUES	\$ 500.00	\$ 204.99	\$ -
10-004-58203	BASIC OPERATING SUPPLIES	\$ 2,500.00	\$ 339.58	\$ 2,500.00
10-004-58204	PRINTING & BINDING	\$ -	\$ -	\$ -
10-004-58205	MINOR EQUIPMENT: OFFICE	\$ -	\$ 411.32	\$ -
10-004-58206	MV OILS, LUBRICANTS & FLUIDS	\$ -	\$ -	\$ -
10-004-58207	MV REPAIR & MAINTENANCE	\$ 5,000.00	\$ 413.03	\$ 1,500.00
10-004-58208	UNIFORMS & SUPPLIES	\$ 2,000.00	\$ 867.29	\$ 2,000.00
10-004-58214	CREDIT CARD CHARGES*	\$ -	\$ 24.46	\$ -
10-004-58216	PPE AND SUPPLIES	\$ 2,500.00	\$ 985.82	\$ 2,500.00
10-004-58253	SAFETY EQUIPMENT & SUPPLIES	\$ -	\$ -	\$ -
10-004-58260	BUILDING & FACILITIES REPAIRS	\$ -	\$ 2,045.96	\$ -
10-004-58265	BUILDING REPAIRS*	\$ -	\$ -	\$ -
10-004-58266	MINOR EQUIPMENT: FIELD	\$ -	\$ -	\$ -
10-004-58267	OPERATING SUPPLIES NON CONSUMA	\$ -	\$ -	\$ -
10-004-58268	SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ -	\$ -
10-004-58270	MV FUEL	\$ -	\$ 184.45	\$ 1,000.00
10-004-58278	EMERGENCY RESPONSE SUPPLIES	\$ -	\$ -	\$ -
UTILITIES				
10-004-58305	COMMUNICATION SERVICES	\$ 5,000.00	\$ 4,790.35	\$ 7,500.00
CONTRACTUAL SERVICES				

GENERAL FUND- FIRE		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
10-004-58400	TRAVEL & TRAINING	\$ 10,000.00	\$ 4,754.08	\$ 10,000.00
10-004-58401	CONSULTANTS & PROFESSIONALS	\$ -	\$ -	\$ -
10-004-58402	ADVERTISING & LEGAL NOTICES	\$ -	\$ -	\$ -
10-004-58403	PRINTING & BINDING	\$ -	\$ -	\$ -
10-004-58404	PROPERTY & LIABILITY	\$ 1,000.00	\$ 13,473.91	\$ -
10-004-58405	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -
10-004-58406	PROFESSIONAL LICENSE	\$ -	\$ -	\$ -
10-004-58407	DUES & MEMBERSHIPS	\$ 5,000.00	\$ 377.14	\$ 5,000.00
10-004-58408	SPECIAL EVENTS	\$ -	\$ 62.39	\$ -
10-004-58409	PERMITS & APPLICATIONS	\$ -	\$ -	\$ -
10-004-58414	CREDIT CARD CHARGES*	\$ -	\$ -	\$ -
10-004-58415	FINES & PENALTIES	\$ -	\$ -	\$ -
10-004-58416	LEGAL/CITY ATTORNEY	\$ -	\$ -	\$ -
10-004-58417	ACCOUNTING & AUDITOR	\$ -	\$ -	\$ -
10-004-58418	CONTRACTUAL SERVICES	\$ 12,000.00	\$ 3,552.75	\$ -
10-004-58426	SOFTWARE*	\$ 1,500.00	\$ 850.00	\$ 12,000.00
10-004-58427	COMPUTERS & TECH*	\$ 5,000.00	\$ 21.73	\$ 5,000.00
10-004-58437	PUBLIC SAFETY ALERT SYSTEM	\$ -	\$ -	\$ -
10-004-58438	IT CONTRACT	\$ -	\$ -	\$ 5,000.00
10-004-58440	VFD CONTRIBUTIONS PAID	\$ -	\$ -	\$ -
10-004-58450	GOVERNMENT & MISC OPERATING	\$ -	\$ -	\$ -
10-004-58451	EQUIPMENT RENTAL	\$ -	\$ -	\$ -
10-004-58452	VEHICLE LEASE	\$ 51,000.00	\$ 16,385.13	\$ 38,000.00
10-004-58455	EMERGENCY MANAGEMENT	\$ 5,000.00	\$ 10,883.00	\$ -
FIRE TOTAL REVENUE		\$ (500.00)	\$ (300.00)	\$ -
FIRE TOTAL EXPENDITURES		\$ 407,521.17	\$ 285,973.36	\$ 395,375.32

GENERAL FUND- LEGISLATIVE		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
10-005-46024	SPECIAL EVENT SPONSORSHIP	\$ -	\$ (400.00)	\$ -
10-005-46036	OPEN RECORD REQUEST FEES	\$ (50.00)	\$ -	\$ -
10-005-46042	MISCELLANEOUS	\$ (1,000.00)	\$ -	\$ -
PERSONNEL				
10-005-58100	SALARIES	\$ 83,218.30	\$ 64,016.00	\$ 85,817.42
10-005-58101	PAYROLL EXPENSE	\$ 1,206.00	\$ 1,035.12	\$ 1,242.90
10-005-58102	WORKERS COMPENSATION	\$ 300.00	\$ 1,201.35	
10-005-58103	HEALTH INSURANCE	\$ 11,177.00	\$ 9,213.85	\$ 12,446.13
10-005-58104	RETIREMENT	\$ 14,513.00	\$ 11,314.42	\$ 14,194.81
10-005-58105	UNEMPLOYMENT INSURANCE	\$ 125.00	\$ 63.01	\$ 100.00
10-005-58107	CELL PHONE STIPEND	\$ 250.00	\$ -	\$ -
10-005-58108	EXTRA HELP	\$ -	\$ -	\$ -
10-005-58109	CERTIFICATE PAY	\$ -	\$ -	\$ -
10-005-58110	OVERTIME	\$ -	\$ -	\$ -
10-005-58125	DENTAL INSURANCE	\$ 600.00	\$ 340.80	\$ 500.00
10-005-58126	LIFE INSURANCE	\$ 175.00	\$ 92.00	\$ 150.00
10-005-58127	PHYSICALS & GYM MEMBERSHIPS	\$ -	\$ -	\$ -
10-005-58128	ACCRUED COMP & VACATION	\$ -	\$ -	\$ -
10-005-58129	LONGEVITY PAY	\$ 300.00	\$ 300.00	\$ 95.00
10-005-58130	VISION INSURANCE	\$ 90.00	\$ -	\$ 90.00
SUPPLIES				
10-005-58200	POSTAGE & SHIPPING	\$ 100.00	\$ -	\$ -
10-005-58201	OFFICE SUPPLIES	\$ 1,000.00	\$ 356.38	\$ 1,000.00
10-005-58202	FLOWERS/GIFTS/PLAQUES	\$ 1,000.00	\$ -	\$ -
10-005-58203	BASIC OPERATING SUPPLIES	\$ 500.00	\$ 124.85	\$ 500.00
10-005-58204	PRINTING & BINDING	\$ 2,000.00	\$ 394.63	\$ 75,000.00
10-005-58205	MINOR EQUIPMENT: OFFICE	\$ 750.00	\$ -	\$ 750.00
10-005-58208	UNIFORMS & SUPPLIES	\$ 2,000.00	\$ -	\$ 2,000.00
10-005-58265	BUILDING REPAIRS*	\$ -	\$ -	\$ -
10-005-58266	MINOR EQUIPMENT: FIELD	\$ 250.00	\$ -	\$ -
10-005-58267	OPERATING SUPPLIES NON CONSUMA	\$ -	\$ -	\$ -
10-005-58269	PROMOTIONAL SUPPLIES	\$ -	\$ 2,130.00	\$ -
UTILITIES				
10-005-58305	COMMUNICATION SERVICES	\$ -	\$ 4,027.70	\$ 6,000.00
CONTRACTUAL SERVICES				
10-005-58400	TRAVEL & TRAINING	\$ 12,000.00	\$ 1,360.44	\$ 10,000.00
10-005-58401	CONSULTANTS & PROFESSIONALS	\$ 5,000.00	\$ 2,335.00	\$ 5,000.00
10-005-58402	ADVERTISING & LEGAL NOTICES	\$ 2,500.00	\$ 1,737.51	\$ 2,500.00
10-005-58404	PROPERTY & LIABILITY	\$ 8,000.00	\$ 1,017.19	\$ 2,500.00
10-005-58405	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -
10-005-58406	PROFESSIONAL LICENSE	\$ 500.00	\$ -	\$ -
10-005-58407	DUES & MEMBERSHIPS	\$ 12,000.00	\$ 452.80	\$ 4,000.00
10-005-58408	SPECIAL EVENTS	\$ 25,000.00	\$ 15,042.48	\$ -
10-005-58409	PERMITS & APPLICATIONS	\$ -	\$ -	\$ -
10-005-58411	PROPERTY DAMAGE	\$ -	\$ -	\$ -
10-005-58414	CREDIT CARD CHARGES*	\$ -	\$ -	\$ -
10-005-58415	FINES & PENALTIES	\$ -	\$ -	\$ -

GENERAL FUND- LEGISLATIVE

Account	Account Name	2025-26		2026-27
		Current Budget	Activity	Proposed
10-005-58416	LEGAL/CITY ATTORNEY	\$ 100,000.00	\$ 328,807.80	\$ 150,000.00
10-005-58418	CONTRACTUAL SERVICES	\$ 5,000.00	\$ 110.00	\$ 500.00
10-005-58419	ELECTIONS ADMINISTRATION	\$ 10,000.00	\$ 11,727.24	\$ 25,000.00
10-005-58424	ENGINEERING/CITY ENGINEER	\$ -	\$ -	\$ -
10-005-58426	SOFTWARE*	\$ 2,500.00	\$ 2,525.00	\$ 3,000.00
10-005-58427	COMPUTERS & TECH*	\$ -	\$ -	\$ 2,000.00
10-005-58437	PUBLIC SAFETY ALERT SYSTEM	\$ 1,000.00	\$ 1,775.40	\$ 2,000.00
10-005-58438	IT CONTRACT	\$ 4,000.00	\$ -	\$ 20,000.00
10-005-58450	GOVERNMENT & MISC OPERATING	\$ 1,500.00	\$ -	\$ 1,500.00
10-005-58451	EQUIPMENT RENTAL	\$ -	\$ -	\$ -
10-005-58476	REIMBURSABLES & REFUNDS	\$ -	\$ -	\$ -
LEGISLATIVE TOTAL REVENUE		\$ (1,050.00)	\$ (400.00)	\$ -
LEGISLATIVE TOTAL EXPENDITURES		\$ 308,554.30	\$ 461,500.97	\$ 427,886.26

Item 3.

GENERAL FUND- MUNICIPAL COURT		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
10-006-44050	COURT TECHNOLOGY	\$ -	\$ -	\$ -
10-006-46042	MISCELLANEOUS	\$ (1,500.00)	\$ -	\$ -
10-006-46043	ADJUSTMENT TO REVENUE	\$ -	\$ -	\$ -
10-006-46060	NON-PARKING	\$ (215,000.00)	\$ (75,113.01)	\$ (150,000.00)
10-006-46061	PARKING	\$ (1,000.00)	\$ (200.00)	\$ (500.00)
10-006-46062	WARRANTS/CAPIAS	\$ (500.00)	\$ (50.00)	\$ (100.00)
10-006-46063	STATE LAW - CLASS C	\$ (10,000.00)	\$ (2,853.74)	\$ (5,000.00)
10-006-46064	COURT ADMINISTRATION FEES	\$ (15,000.00)	\$ (7,448.66)	\$ (15,000.00)
10-006-46065	COURT SECURITY FEE	\$ (2,500.00)	\$ -	\$ -
10-006-46066	TIME PAYMENT	\$ (400.00)	\$ -	\$ -
10-006-46067	MC TECH FEE	\$ (6,700.00)	\$ -	\$ -
10-006-46069	BOND FORFITURE	\$ -	\$ -	\$ -
10-006-46085	SEAT BELT	\$ (500.00)	\$ -	\$ -
10-006-46087	CREDIT CARD FEES	\$ -	\$ -	\$ -
10-006-46092	NSF FEES	\$ -	\$ -	\$ -
10-006-46102	TEEN COURT FEE	\$ -	\$ -	\$ -
PERSONNEL				
10-006-58100	SALARIES	\$ 118,240.51	\$ 90,960.00	\$ 129,790.02
10-006-58101	PAYROLL EXPENSE	\$ 1,700.00	\$ 1,519.91	\$ 1,881.96
10-006-58102	WORKERS COMPENSATION	\$ 575.00	\$ 2,402.70	\$ 2,500.00
10-006-58103	HEALTH INSURANCE	\$ 22,353.00	\$ 18,896.10	\$ 24,892.26
10-006-58104	RETIREMENT	\$ 20,621.00	\$ 16,664.13	\$ 21,493.23
10-006-58105	UNEMPLOYMENT INSURANCE	\$ 250.00	\$ 130.91	\$ 250.00
10-006-58107	CELL PHONE STIPEND	\$ 250.00	\$ 415.40	\$ 600.00
10-006-58108	EXTRA HELP	\$ -	\$ -	\$ -
10-006-58109	CERTIFICATE PAY	\$ 500.00	\$ 368.20	\$ 750.00
10-006-58110	OVERTIME	\$ -	\$ -	\$ -
10-006-58125	DENTAL INSURANCE	\$ 1,200.00	\$ 693.65	\$ 1,000.00
10-006-58126	LIFE INSURANCE	\$ 350.00	\$ 187.25	\$ 350.00
10-006-58127	PHYSICALS & GYM MEMBERSHIPS	\$ -	\$ -	\$ -
10-006-58128	ACCRUED COMP & VACATION	\$ -	\$ -	\$ -
10-006-58129	LONGEVITY PAY	\$ 600.00	\$ 600.00	\$ 1,040.00
10-006-58130	VISION INSURANCE	\$ 200.00	\$ 117.23	\$ 200.00
10-006-58132	BAILIFF DUTIES	\$ 2,000.00	\$ 2,382.77	\$ 3,000.00
SUPPLIES				
10-006-58200	POSTAGE & SHIPPING	\$ -	\$ -	\$ -
10-006-58201	OFFICE SUPPLIES	\$ 750.00	\$ -	\$ 750.00
10-006-58202	FLOWERS/GIFTS/PLAQUES	\$ 250.00	\$ -	\$ -
10-006-58203	BASIC OPERATING SUPPLIES	\$ -	\$ -	\$ -
10-006-58204	PRINTING & BINDING	\$ -	\$ -	\$ -
10-006-58205	MINOR EQUIPMENT: OFFICE	\$ -	\$ -	\$ -
10-006-58208	UNIFORMS & SUPPLIES	\$ -	\$ -	\$ -
10-006-58214	CREDIT CARD CHARGES*	\$ 15,000.00	\$ 8,209.34	\$ 15,000.00
10-006-58253	SAFETY EQUIPMENT & SUPPLIES	\$ -	\$ -	\$ -
10-006-58265	BUILDING REPAIRS*	\$ -	\$ -	\$ -
10-006-58267	OPERATING SUPPLIES NON CONSUMA	\$ -	\$ -	\$ -
10-006-58268	SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES				
10-006-58400	TRAVEL & TRAINING	\$ 3,000.00	\$ 556.55	\$ 3,000.00

GENERAL FUND- MUNICIPAL COURT		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
10-006-58401	CONSULTANTS & PROFESSIONALS	\$ -	\$ -	\$ -
10-006-58402	ADVERTISING & LEGAL NOTICES	\$ -	\$ -	\$ -
10-006-58403	PRINTING & BINDING	\$ -	\$ -	\$ -
10-006-58404	PROPERTY & LIABILITY	\$ 1,500.00	\$ 1,017.20	\$ 2,000.00
10-006-58405	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -
10-006-58406	PROFESSIONAL LICENSE	\$ 200.00	\$ -	\$ 200.00
10-006-58407	DUES & MEMBERSHIPS	\$ 200.00	\$ 130.00	\$ 200.00
10-006-58408	SPECIAL EVENTS	\$ -	\$ -	\$ -
10-006-58409	PERMITS & APPLICATIONS	\$ -	\$ -	\$ -
10-006-58414	CREDIT CARD CHARGES*	\$ -	\$ -	\$ -
10-006-58415	FINES & PENALTIES	\$ -	\$ -	\$ -
10-006-58416	LEGAL/CITY ATTORNEY	\$ 10,000.00	\$ 6,750.00	\$ 10,000.00
10-006-58418	CONTRACTUAL SERVICES	\$ 250.00	\$ -	\$ -
10-006-58421	MUNICIPAL JUDGE	\$ 20,000.00	\$ 12,000.00	\$ 20,000.00
10-006-58422	MAGISTRATE	\$ 3,500.00	\$ 1,600.00	\$ 3,500.00
10-006-58426	SOFTWARE*	\$ 1,500.00	\$ 2,005.61	\$ 3,000.00
10-006-58427	COMPUTERS & TECH*	\$ -	\$ -	\$ 6,000.00
10-006-58438	IT CONTRACT	\$ 4,140.00	\$ -	\$ 5,000.00
10-006-58441	JURY SERVICE	\$ 200.00	\$ -	\$ 200.00
10-006-58450	GOVERNMENT & MISC OPERATING	\$ -	\$ -	\$ -
10-006-58451	EQUIPMENT RENTAL	\$ -	\$ -	\$ -
10-006-58476	REIMBURSABLES & REFUNDS	\$ -	\$ -	\$ -
MUNICIPAL COURT TOTAL REVENUE		\$ (253,100.00)	\$ (85,665.41)	\$ (170,600.00)
MUNICIPAL COURT TOTAL EXPENDITURES		\$ 229,329.51	\$ 169,484.95	\$ 258,597.46

GENERAL FUND- POLICE		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
10-007-46041	REFUNDS/BANK CREDITS	\$ -	\$ -	\$ -
10-007-46042	MISCELLANEOUS	\$ -	\$ -	\$ -
10-007-46046	OTHER REIMBURSEABLES	\$ -	\$ -	\$ -
10-007-46047	BOND PROCEEDS	\$ -	\$ -	\$ -
10-007-46050	POLICE TRAINING	\$ (1,000.00)	\$ -	\$ -
10-007-46051	POLICE CONTRIBUTIONS	\$ -	\$ -	\$ -
10-007-46053	ACCIDENT REPORTS	\$ (500.00)	\$ (1,261.80)	\$ (1,000.00)
10-007-46087	CREDIT CARD FEES	\$ (3,000.00)	\$ (2,409.14)	\$ (3,000.00)
10-007-46088	SALE OF ASSETS	\$ (5,000.00)	\$ -	\$ -
10-007-46093	GRANT FUNDS	\$ -	\$ (5,531.31)	\$ -
10-007-46095	ALARM PERMIT FEES	\$ (300.00)	\$ (150.00)	\$ (200.00)
10-007-46097	FOUND PROPERTY	\$ -	\$ -	\$ -
10-007-46098	DISPOSITION OF PROPERTY	\$ -	\$ -	\$ -
10-007-46103	SCHOOL RESOURCE OFFICER FUNDING	\$ (65,000.00)	\$ (69,780.36)	\$ -
10-007-46110	OPIOID ABATEMENT FUNDS	\$ (1,000.00)	\$ (2,065.28)	\$ -
10-007-50506	CID ACTIVITIES	\$ -	\$ -	\$ -
PERSONNEL				
10-007-58100	SALARIES	\$ 1,346,109.00	\$ 788,796.27	\$ 1,209,033.04
10-007-58101	PAYROLL EXPENSE	\$ 22,135.00	\$ 12,374.52	\$ 16,971.09
10-007-58102	WORKERS COMPENSATION	\$ 75,000.00	\$ 20,422.93	\$ 25,000.00
10-007-58103	HEALTH INSURANCE	\$ 190,002.00	\$ 123,632.59	\$ 186,691.99
10-007-58104	RETIREMENT	\$ 266,235.00	\$ 143,577.36	\$ 193,821.54
10-007-58105	UNEMPLOYMENT INSURANCE	\$ 1,500.00	\$ 1,082.07	\$ 1,500.00
10-007-58107	CELL PHONE STIPEND	\$ -	\$ -	\$ -
10-007-58108	EXTRA HELP	\$ -	\$ -	\$ -
10-007-58109	CERTIFICATE PAY	\$ 16,000.00	\$ 10,981.41	\$ 16,000.00
10-007-58110	OVERTIME	\$ 60,000.00	\$ 56,093.25	\$ 60,000.00
10-007-58125	DENTAL INSURANCE	\$ 12,000.00	\$ 4,573.27	\$ 10,000.00
10-007-58126	LIFE INSURANCE	\$ 3,200.00	\$ 1,202.37	\$ 3,000.00
10-007-58127	PHYSICALS & GYM MEMBERSHIPS	\$ 2,000.00	\$ 235.00	\$ 500.00
10-007-58128	ACCRUED COMP & VACATION	\$ -	\$ -	\$ -
10-007-58129	LONGEVITY PAY	\$ 6,000.00	\$ 4,500.00	\$ 2,695.00
10-007-58130	VISION INSURANCE	\$ 1,700.00	\$ 772.95	\$ 1,500.00
SUPPLIES				
10-007-58200	POSTAGE & SHIPPING	\$ 350.00	\$ 22.05	\$ 350.00
10-007-58201	OFFICE SUPPLIES	\$ 5,600.00	\$ 1,753.77	\$ 5,000.00
10-007-58202	FLOWERS/GIFTS/PLAQUES	\$ 450.00	\$ -	\$ -
10-007-58203	BASIC OPERATING SUPPLIES	\$ 3,000.00	\$ 650.95	\$ 3,000.00
10-007-58204	PRINTING & BINDING	\$ -	\$ 120.00	\$ -
10-007-58205	MINOR EQUIPMENT: OFFICE	\$ 5,000.00	\$ 2,687.93	\$ 5,000.00
10-007-58206	MV OILS, LUBRICANTS & FLUIDS	\$ 500.00	\$ 119.88	\$ 1,000.00
10-007-58207	MV REPAIR & MAINTENANCE	\$ 20,000.00	\$ 13,122.52	\$ 20,000.00
10-007-58208	UNIFORMS & SUPPLIES	\$ 20,000.00	\$ 8,123.73	\$ 20,000.00
10-007-58214	CREDIT CARD CHARGES*	\$ 1,500.00	\$ 511.63	\$ 1,000.00
10-007-58227	ICE & INCLEMENT WEATHER	\$ -	\$ 459.91	\$ -
10-007-58253	SAFETY EQUIPMENT & SUPPLIES	\$ 3,000.00	\$ 27,629.39	\$ 5,000.00
10-007-58260	BUILDING & FACILITIES REPAIRS	\$ 6,500.00	\$ 13,135.00	\$ 10,000.00
10-007-58265	BUILDING REPAIRS*	\$ 10,000.00	\$ 12,361.53	\$ 15,000.00
10-007-58266	MINOR EQUIPMENT: FIELD	\$ 20,000.00	\$ 21,054.82	\$ 20,000.00

GENERAL FUND- POLICE		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
10-007-58267	OPERATING SUPPLIES NON CONSUMA	\$ 1,000.00	\$ -	\$ 1,000.00
10-007-58268	SUBSCRIPTIONS & PUBLICATIONS	\$ 2,500.00	\$ 2,030.10	\$ 2,500.00
10-007-58270	MV FUEL	\$ 40,000.00	\$ 29,956.18	\$ 50,000.00
10-007-58271	MV TIRES, TUBES & BATTERIES	\$ 10,000.00	\$ 5,933.49	\$ 10,000.00
10-007-58275	SPECIAL EVENTS	\$ 1,000.00	\$ 88.92	\$ 500.00
10-007-58276	AMMUNITION & WEAPONS RELATED	\$ 13,000.00	\$ 225.78	\$ 10,000.00
UTILITIES				
10-007-58302	TELEPHONE	\$ -	\$ -	\$ -
10-007-58303	LONG DISTANCE TELEPHONE	\$ -	\$ -	\$ -
10-007-58304	MOBILE TELEPHONE	\$ -	\$ -	\$ -
10-007-58305	COMMUNICATION SERVICES	\$ 5,000.00	\$ 9,453.43	\$ 10,000.00
CONTRACTUAL SERVICES				
10-007-58400	TRAVEL & TRAINING	\$ 10,000.00	\$ 13,872.06	\$ 15,000.00
10-007-58401	CONSULTANTS & PROFESSIONALS	\$ -	\$ -	\$ -
10-007-58402	ADVERTISING & LEGAL NOTICES	\$ 1,000.00	\$ -	\$ -
10-007-58403	PRINTING & BINDING	\$ -	\$ -	\$ -
10-007-58404	PROPERTY & LIABILITY	\$ 35,000.00	\$ 32,797.08	\$ 45,000.00
10-007-58405	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -
10-007-58407	DUES & MEMBERSHIPS	\$ 2,000.00	\$ 570.62	\$ 1,500.00
10-007-58408	SPECIAL EVENTS	\$ -	\$ -	\$ -
10-007-58409	PERMITS & APPLICATIONS	\$ -	\$ -	\$ -
10-007-58410	LAB TESTING	\$ 6,000.00	\$ (345.50)	\$ 6,000.00
10-007-58411	PROPERTY DAMAGE	\$ -	\$ -	\$ -
10-007-58414	CREDIT CARD CHARGES*	\$ -	\$ -	\$ -
10-007-58415	FINES & PENALTIES	\$ -	\$ -	\$ -
10-007-58416	LEGAL/CITY ATTORNEY	\$ -	\$ -	\$ 5,000.00
10-007-58418	CONTRACTUAL SERVICES	\$ 125,000.00	\$ 79,845.40	\$ 100,000.00
10-007-58420	INMATE HOUSING	\$ 1,000.00	\$ 683.90	\$ 1,000.00
10-007-58426	SOFTWARE*	\$ 40,000.00	\$ 29,457.97	\$ 40,000.00
10-007-58427	COMPUTERS & TECH*	\$ 10,000.00	\$ -	\$ 20,000.00
10-007-58429	ACCURINT	\$ -	\$ -	\$ -
10-007-58437	PUBLIC SAFETY ALERT SYSTEM	\$ -	\$ 1,775.40	\$ 2,000.00
10-007-58438	IT CONTRACT	\$ 1,000.00	\$ -	\$ 10,000.00
10-007-58450	GOVERNMENT & MISC OPERATING	\$ 600.00	\$ 2,007.21	\$ 500.00
10-007-58451	EQUIPMENT RENTAL	\$ -	\$ 3,856.66	\$ -
10-007-58452	VEHICLE LEASE	\$ 208,305.00	\$ 70,403.39	\$ 200,000.00
10-007-58453	REPAIR & MAINTENANCE - OTHER	\$ -	\$ 2.60	\$ -
10-007-58460	POLICE CONTRIBUTIONS SPENT	\$ -	\$ -	\$ -
10-007-58462	ANIMAL CONTROL	\$ 50,000.00	\$ 27,225.00	\$ 55,000.00
10-007-58476	REIMBURSABLES & REFUNDS	\$ -	\$ -	\$ -
CAPITAL PROJECTS				
10-007-58601	VEHICLE EQUIPMENT	\$ 25,000.00	\$ 16,992.33	\$ -
10-007-58602	TECHNOLOGY PROJECTS	\$ -	\$ -	\$ -
10-007-58606	CAPITAL PROJECTS CONTRACTS	\$ -	\$ -	\$ -
10-007-58612	SOFTWARE	\$ -	\$ -	\$ -
10-007-58624	EQUIPMENT PURCHASE	\$ -	\$ -	\$ -
10-007-58705	INTERFUND TRANSFER	\$ -	\$ -	\$ -
10-007-58758	TRANSFER TO FIRST RESPONDER FU	\$ -	\$ -	\$ -
10-007-58759	TRANSFER TO LEOSE FUND	\$ -	\$ -	\$ -

GENERAL FUND- POLICE		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
POLICE TOTAL REVENUE		\$ (75,800.00)	\$ (81,197.89)	\$ (4,200.00)
POLICE TOTAL EXPENDITURE		\$ 2,685,186.00	\$ 1,596,829.12	\$ 2,417,062.65

GENERAL FUND- CITY SERVICES		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
10-008-46041	REFUNDS/BANK CREDITS	\$ -	\$ -	\$ -
10-008-46042	MISCELLANEOUS	\$ -	\$ -	\$ -
10-008-46047	BOND PROCEEDS	\$ -	\$ -	\$ -
10-008-46049	ROOM RENTAL - COMMUNITY	\$ -	\$ -	\$ -
10-008-46050	DO NOT USE THIS ACCOUNT	\$ -	\$ -	\$ -
10-008-46088	SALE OF ASSETS	\$ -	\$ -	\$ -
10-008-46100	FROM GENERAL FUND RESERVES	\$ -	\$ -	\$ -
10-008-46107	CODE ENFORCEMENT FEES	\$ -	\$ (1,350.00)	\$ -
SUPPLIES				
10-008-58200	POSTAGE & SHIPPING	\$ -	\$ -	\$ -
10-008-58201	OFFICE SUPPLIES	\$ -	\$ 33.70	\$ -
10-008-58202	FLOWERS/GIFTS/PLAQUES	\$ -	\$ -	\$ -
10-008-58203	BASIC OPERATING SUPPLIES	\$ 1,500.00	\$ 368.53	\$ 1,500.00
10-008-58204	PRINTING & BINDING	\$ -	\$ 1,698.61	\$ -
10-008-58205	MINOR EQUIPMENT: OFFICE	\$ 1,000.00	\$ 1,020.00	\$ 1,000.00
10-008-58207	MV REPAIR & MAINTENANCE	\$ 1,000.00	\$ 984.00	\$ 1,500.00
10-008-58208	UNIFORMS & SUPPLIES	\$ -	\$ -	\$ -
10-008-58214	CREDIT CARD CHARGES*	\$ -	\$ 0.54	\$ -
10-008-58222	MINOR TOOLS	\$ -	\$ -	\$ -
10-008-58223	EQUIPMENT	\$ -	\$ -	\$ -
10-008-58224	MISC. TOOLS/SUPPLIES	\$ -	\$ -	\$ -
10-008-58253	SAFETY EQUIPMENT & SUPPLIES	\$ 500.00	\$ -	\$ 500.00
10-008-58260	BUILDING & FACILITIES REPAIRS	\$ 25,000.00	\$ 7,420.12	\$ 25,000.00
10-008-58263	PUBLIC WORKS BUILDING	\$ -	\$ -	\$ -
10-008-58265	BUILDING REPAIRS*	\$ 5,000.00	\$ 9,107.56	\$ 10,000.00
10-008-58266	MINOR EQUIPMENT: FIELD	\$ 1,500.00	\$ -	\$ -
10-008-58267	OPERATING SUPPLIES NON CONSUMA	\$ -	\$ -	\$ -
10-008-58268	SUBSCRIPTIONS & PUBLICATIONS	\$ -	\$ -	\$ -
10-008-58270	MV FUEL	\$ -	\$ -	\$ 2,500.00
10-008-58271	MV TIRES, TUBES & BATTERIES	\$ -	\$ -	\$ 500.00
10-008-58275	SPECIAL EVENTS	\$ -	\$ 172.79	\$ -
10-008-58278	EMERGENCY RESPONSE SUPPLIES	\$ -	\$ -	\$ -
UTILITIES				
10-008-58300	ELECTRICITY	\$ 55,000.00	\$ 50,846.97	\$ 65,000.00
10-008-58301	NATURAL GAS	\$ 10,000.00	\$ 8,936.39	\$ 12,000.00
10-008-58302	TELEPHONE	\$ 2,500.00	\$ 703.92	\$ 1,500.00
10-008-58303	LONG DISTANCE TELEPHONE	\$ -	\$ -	\$ -
10-008-58304	MOBILE TELEPHONE	\$ -	\$ 397.11	\$ 500.00
10-008-58305	COMMUNICATION SERVICES	\$ 15,000.00	\$ 10,611.93	\$ 15,000.00
CONTRACTUAL SERVICES				
10-008-58400	TRAVEL & TRAINING	\$ 3,000.00	\$ 555.10	\$ 3,000.00
10-008-58401	CONSULTANTS & PROFESSIONALS	\$ 1,000.00	\$ -	\$ -
10-008-58402	ADVERTISING & LEGAL NOTICES	\$ 15,000.00	\$ 556.03	\$ 1,000.00
10-008-58404	PROPERTY & LIABILITY	\$ 16,000.00	\$ 18,662.86	\$ 20,000.00
10-008-58405	REPAIR & MAINTENANCE	\$ 250.00	\$ 1,003.97	\$ 1,500.00
10-008-58407	DUES & MEMBERSHIPS	\$ 8,000.00	\$ 2,088.96	\$ 4,000.00
10-008-58408	SPECIAL EVENTS- EXTERNAL CONT	\$ 20,000.00	\$ 2,650.28	\$ -
10-008-58412	OTHER RENTAL	\$ -	\$ 266.35	\$ -
10-008-58414	CREDIT CARD CHARGES*	\$ -	\$ -	\$ -

GENERAL FUND- CITY SERVICES		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
10-008-58415	FINES & PENALTIES	\$ -	\$ -	\$ -
10-008-58418	CONTRACTUAL SERVICES	\$ 15,000.00	\$ 67,668.56	\$ 15,000.00
10-008-58424	ENGINEERING/CITY ENGINEER	\$ -	\$ -	\$ -
10-008-58425	SOLID WASTE COLLECTION	\$ -	\$ 18,323.84	\$ -
10-008-58426	SOFTWARE*	\$ 30,000.00	\$ 20,280.29	\$ 30,000.00
10-008-58427	COMPUTERS & TECH*	\$ 3,000.00	\$ 370.00	\$ 14,000.00
10-008-58433	CLEANING SERVICE	\$ -	\$ -	\$ 20,000.00
10-008-58438	IT CONTRACT	\$ 5,000.00	\$ 29,795.74	
10-008-58450	GOVERNMENT & MISC OPERATING	\$ 1,000.00	\$ -	\$ 1,000.00
10-008-58451	EQUIPMENT RENTAL	\$ -	\$ -	\$ -
10-008-58452	VEHICLE LEASE	\$ -	\$ 382.97	\$ -
10-008-58453	REPAIR & MAINTENANCE - OTHER	\$ 3,000.00	\$ -	\$ 3,000.00
10-008-58464	EQUIPMENT ANNUAL	\$ -	\$ -	\$ -
10-008-58476	REIMBURSABLES & REFUNDS	\$ -	\$ -	\$ -
10-008-58478	MOWING EXPENSES	\$ 80,000.00	\$ -	\$ 60,000.00
10-008-58479	LANDSCAPING CONTRACT	\$ -	\$ 72,340.00	\$ -
CAPITAL PROJECTS				
10-008-58624	EQUIPMENT PURCHASE	\$ -	\$ 1,086.00	\$ 7,000.00
CITY SERVICES TOTAL REVENUE		\$ -	\$ (1,350.00)	\$ -
CITY SERVICES TOTAL EXPENDITURES		\$ 318,250.00	\$ 328,333.12	\$ 316,000.00

GENERAL FUND- PARKS		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
10-009-45009	PARKS DONATIONS	\$ -	\$ -	\$ -
PERSONNEL				
10-009-58100	SALARIES	\$ -	\$ 47,880.00	\$ -
10-009-58101	PAYROLL EXPENSE	\$ -	\$ 688.54	\$ -
10-009-58102	WORKERS COMPENSATION	\$ -	\$ -	\$ -
10-009-58103	HEALTH INSURANCE	\$ -	\$ 74.48	\$ -
10-009-58104	RETIREMENT	\$ -	\$ 8,357.78	\$ -
10-009-58105	UNEMPLOYMENT INSURANCE	\$ -	\$ 63.00	\$ -
10-009-58107	CELL PHONE STIPEND	\$ -	\$ -	\$ -
10-009-58108	EXTRA HELP	\$ -	\$ -	\$ -
10-009-58109	CERTIFICATE PAY	\$ -	\$ -	\$ -
10-009-58110	OVERTIME	\$ -	\$ -	\$ -
10-009-58125	DENTAL INSURANCE	\$ -	\$ 323.76	\$ -
10-009-58126	LIFE INSURANCE	\$ -	\$ 87.40	\$ -
10-009-58128	ACCRUED COMP& VACATION	\$ -	\$ -	\$ -
10-009-58129	LONGEVITY PAY	\$ -	\$ 300.00	\$ -
10-009-58130	VISION INSURANCE	\$ -	\$ 54.72	\$ -
SUPPLIES				
10-009-58265	FACILITIES MAINT SUPPLIES	\$ 10,000.00	\$ -	\$ -
10-009-58275	SPECIAL EVENTS	\$ 10,000.00	\$ 7,500.00	\$ -
CONTRACTUAL SERVICES				
10-009-58401	CONSULTANTS & PROFESSIONALS	\$ 10,000.00	\$ -	\$ -
10-009-58418	CONTRACTUAL SERVICES	\$ -	\$ -	\$ -
10-009-58424	ENGINEERING/CITY ENGINEER	\$ -	\$ -	\$ -
10-009-58426	SOFTWARE*	\$ -	\$ -	\$ -
10-009-58454	PARKS MAINTENANCE	\$ 50,000.00	\$ 20,737.07	\$ 75,000.00
10-009-58461	PARKS & ROADS DONATIONS PAID	\$ -	\$ -	\$ -
CAPITAL PROJECTS				
10-009-58609	PARKS IMPROVEMENTS	\$ 15,000.00	\$ 14,252.73	\$ 20,000.00
PARKS TOTAL REVENUE		\$ -	\$ -	\$ -
PARKS TOTAL EXPENDITURES		\$ 95,000.00	\$ 100,319.48	\$ 95,000.00

GENERAL FUND- STREETS		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
SUPPLIES				
10-010-58210	TRAFFIC & STREET SIGNS	\$ 10,000.00	\$ 1,604.04	\$ 2,500.00
10-010-58225	ASPHALT MATERIALS	\$ 50,000.00	\$ 5,922.45	\$ 50,000.00
10-010-58226	ROAD BASE MATERIALS - PAVING	\$ 30,000.00	\$ -	\$ -
10-010-58227	ICE & INCLEMENT WEATHER	\$ 4,500.00	\$ -	\$ 20,000.00
10-010-58251	BARRICADES/MARKERS	\$ 2,500.00	\$ 42.57	\$ 2,500.00
CONTRACTUAL SERVICES				
10-010-58401	CONSULTANTS & PROFESSIONALS	\$ 1,500.00	\$ -	\$ -
10-010-58413	CONTRACT STREET REPAIR	\$ 50,000.00	\$ -	\$ 50,000.00
10-010-58424	ENGINEERING/CITY ENGINEER	\$ -	\$ -	\$ -
10-010-58603	STREET IMPROVEMENTS	\$ 45,000.00	\$ 1,584.70	\$ -
STREET TOTAL REVENUE		\$ -	\$ -	\$ -
STREET TOTAL EXPENDITURES		\$ 193,500.00	\$ 9,153.76	\$ 125,000.00

HOT FUND		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
16-016-46004	HOTEL OCCUPANCY TAX	\$ (200,000.00)	\$ (160,249.54)	\$ (175,000.00)
16-016-46005	INTEREST - OPERATING FUND	\$ (10,000.00)	\$ (11,133.99)	\$ (15,000.00)
EXPENSES				
16-016-58269	PROMOTIONAL SUPPLIES	\$ -	\$ -	\$ 50,000.00
16-016-58275	SPECIAL EVENTS	\$ 37,500.00	\$ -	\$ 50,000.00
16-016-58402	ADVERTISING & LEGAL NOTICES	\$ 80,000.00	\$ 93,771.00	\$ 100,000.00
HOT FUND TOTAL REVENUE		\$ (210,000.00)	\$ (171,383.53)	\$ (190,000.00)
HOT FUND TOTAL EXPENSES		\$ 117,500.00	\$ 93,771.00	\$ 200,000.00

DRAINAGE FUND		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
07-070-46005	INTEREST REVENUE	\$ (10,000.00)	\$ (24,086.94)	\$ (25,000.00)
07-070-46104	DRAINAGE FEES	\$ (432,000.00)	\$ (327,446.51)	\$ (400,000.00)
EXPENSES				
07-070-58625	DRAINAGE PROJECTS	\$ 2,500.00	\$ -	\$ -
07-070-58705	INTERFUND TRANSFER	\$ -	\$ -	\$ -
07-070-58765	COB, SERIES 2022A	\$ 367,150.00	\$ 291,200.00	\$ 371,275.00
16-016-58407	DUES & MEMBERSHIPS	\$ -	\$ -	\$ -
16-016-58652	LAND ACQUISITION	\$ -	\$ -	\$ -
16-016-58705	INTERFUND TRANSFER	\$ -	\$ -	\$ -
DRAINAGE FUND TOTAL REVENUE		\$ (442,000.00)	\$ (351,533.45)	\$ (425,000.00)
DRAINAGE FUND TOTAL EXPENSES		\$ 369,650.00	\$ 291,200.00	\$ 371,275.00

ENTERPRISE FUND- WATER

Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
20-020-45000	USER CHARGES	\$ (3,400,000.00)	\$ (2,215,813.71)	(3,250,000.00)
20-020-45001	PENALTIES	\$ (35,000.00)	\$ (19,675.50)	(30,000.00)
20-020-45002	NEW ACCOUNT FEES	\$ (15,000.00)	\$ (8,820.00)	(10,000.00)
20-020-45003	TAP FEES	\$ (3,000.00)	\$ (4,000.00)	(3,000.00)
20-020-45004	IMPACT FEES	\$ (125,000.00)	\$ (173,410.00)	(125,000.00)
20-020-45005	INTEREST REVENUE	\$ (125,000.00)	\$ (78,254.55)	(100,000.00)
20-020-45007	METER FEE	\$ (25,000.00)	\$ (31,010.27)	(25,000.00)
20-020-45008	METER BOX FEE	\$ (5,000.00)	\$ (1,380.57)	(2,500.00)
20-020-45009	DEVELOPMENT CONTRIBUTION/DEPOS	\$ -	\$ -	-
20-020-45010	SURETY BOND FORFITURE	\$ -	\$ -	-
20-020-45030	RECONNECT FEES	\$ (15,000.00)	\$ (7,500.00)	(10,000.00)
20-020-45031	NSF FEES	\$ (1,200.00)	\$ (720.00)	(750.00)
20-020-45032	REIMBURSEMENT FOR REPAIRS	\$ -	\$ (277.10)	-
20-020-45041	REFUNDS/ BANK CREDITS	\$ -	\$ (15.28)	-
20-020-45042	MISCELLANEOUS REVENUE	\$ (1,200.00)	\$ (175.00)	-
20-020-45043	ADJUSTMENT TO REVENUE	\$ -	\$ -	-
20-020-45045	GAIN OR LOSS ON SALE OF FIXED	\$ -	\$ -	-
20-020-45046	OTHER REIMBURSABLES.	\$ -	\$ -	-
20-020-45047	BALANCE OFFSET	\$ -	\$ -	-
20-020-45048	BORE FEES	\$ -	\$ (500.00)	-
20-020-45049	GRANT REVENUE	\$ -	\$ -	-
20-020-45051	SALE OF RECYCLED MATERIALS	\$ -	\$ -	-
20-020-45053	SITE DEVELOPMENT INSPECTIONS	\$ -	\$ (520.00)	-
20-020-46005	INTEREST REVENUE	\$ -	\$ -	-
20-020-46087	CREDIT CARD FEES	\$ -	\$ -	-
20-020-46088	SALE OF ASSETS	\$ -	\$ -	-
20-020-48705	TRANSFER IN	\$ -	\$ -	-
20-020-48756	2019 COOS - TWDB - FT WORTH WT	\$ (244,372.00)	\$ (226,606.80)	(244,204.80)
20-020-48757	WP CO S21	\$ (161,400.00)	\$ (119,676.00)	(161,460.00)
PERSONNEL				
20-020-58100	SALARIES	\$ 850,000.00	\$ 626,701.23	721,136.92
20-020-58101	PAYROLL EXPENSE	\$ 12,259.00	\$ 10,558.54	8,286.15
20-020-58102	WORKERS COMPENSATION	\$ 17,000.00	\$ 13,214.84	17,000.00
20-020-58103	HEALTH INSURANCE	\$ 157,000.00	\$ 101,281.96	140,018.99
20-020-58104	RETIREMENT	\$ 150,000.00	\$ 115,111.76	94,633.49
20-020-58105	UNEMPLOYMENT INSURANCE	\$ 1,500.00	\$ 817.54	1,500.00
20-020-58107	CELL PHONE STIPEND	\$ 4,500.00	\$ 3,343.97	4,500.00
20-020-58108	EXTRA HELP	\$ -	\$ -	-
20-020-58109	CERTIFICATE PAY	\$ 7,000.00	\$ 1,846.00	5,000.00
20-020-58110	OVERTIME	\$ 32,000.00	\$ 23,987.63	32,000.00
20-020-58125	DENTAL INSURANCE	\$ 5,500.00	\$ 3,524.77	5,500.00
20-020-58126	LIFE INSURANCE	\$ 1,600.00	\$ 900.03	1,600.00
20-020-58127	PHYSICALS & GYM MEMBERSHIPS	\$ -	\$ -	-
20-020-58128	ACCRUED COMP & VACATION	\$ -	\$ -	-
20-020-58129	LONGEVITY PAY	\$ 3,600.00	\$ 3,000.00	3,200.00
20-020-58130	VISION INSURANCE	\$ 850.00	\$ 537.24	850.00
SUPPLIES				
20-020-58200	POSTAGE & SHIPPING	\$ 5,000.00	\$ -	2,500.00
20-020-58201	OFFICE SUPPLIES	\$ 5,000.00	\$ 1,081.56	5,000.00
20-020-58202	FLOWERS/GIFTS/PLAQUES	\$ 300.00	\$ -	-

Item 3.

ENTERPRISE FUND- WATER		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
20-020-58203	BASIC OPERATING SUPPLIES	\$ 2,000.00	\$ 558.49	2,000.00
20-020-58204	PRINTING & BINDING	\$ -	\$ 436.18	500.00
20-020-58205	MINOR EQUIPMENT: OFFICE	\$ 3,000.00	\$ 200.00	3,000.00
20-020-58207	MV REPAIR & MAINTENANCE	\$ 10,400.00	\$ 6,645.39	15,000.00
20-020-58208	UNIFORMS & SUPPLIES	\$ 6,000.00	\$ 3,649.63	6,000.00
20-020-58211	WATER SUPPLIES	\$ 100.00	\$ 7,450.37	
20-020-58214	CREDIT CARD CHARGES*	\$ 100,000.00	\$ 148,206.36	200,000.00
20-020-58222	MINOR TOOLS	\$ 5,000.00	\$ 920.62	5,000.00
20-020-58223	EQUIPMENT	\$ 3,000.00	\$ 2,835.68	3,000.00
20-020-58224	MISC. TOOLS/SUPPLIES	\$ 4,000.00	\$ 3,983.30	4,000.00
20-020-58226	ROAD BASE MATERIALS - PAVING	\$ -	\$ -	
20-020-58227	ICE & INCLEMENT WEATHER	\$ -	\$ -	
20-020-58230	CHEMICALS	\$ 25,000.00	\$ 13,698.63	25,000.00
20-020-58231	WATER METERS	\$ 20,000.00	\$ 67,930.76	75,000.00
20-020-58232	FIRE HYDRANTS	\$ 10,000.00	\$ -	10,000.00
20-020-58233	ROAD BASE MATERIAL - MAIN BREA	\$ -	\$ -	-
20-020-58234	SAND	\$ 2,000.00	\$ -	20,000.00
20-020-58235	TOP SOIL	\$ -	\$ -	-
20-020-58253	SAFETY EQUIPMENT & SUPPLIES	\$ 1,500.00	\$ -	1,500.00
20-020-58260	BUILDING & FACILITIES REPAIRS	\$ 3,000.00	\$ 1,573.37	3,000.00
20-020-58265	BUILDING REPAIRS*	\$ 500.00	\$ (1,481.40)	500.00
20-020-58266	MINOR EQUIPMENT: FIELD	\$ 1,500.00	\$ 1,208.69	1,500.00
20-020-58267	OPERATING SUPPLIES NON CONSUMA	\$ -	\$ -	-
20-020-58268	SUBSCRIPTIONS & PUBLICATIONS	\$ 750.00	\$ -	-
20-020-58270	MV FUEL	\$ 50,000.00	\$ 22,756.72	35,000.00
20-020-58275	SPECIAL EVENTS	\$ -	\$ -	-
20-020-58277	WATERLINE REPAIR MATERIALS	\$ -	\$ -	50,000.00
20-020-58281	WATER DISTRIBUTION SUPPLIES	\$ 100,000.00	\$ 37,242.27	25,000.00
20-020-58282	WATER PRODUCTION SUPPLIES	\$ 10,000.00	\$ 1,213.36	10,000.00
UTILITIES				
20-020-58300	ELECTRICITY	\$ 100,000.00	\$ 112,627.59	150,000.00
20-020-58301	NATURAL GAS	\$ 500.00	\$ 502.22	600.00
20-020-58302	TELEPHONE	\$ -	\$ -	-
20-020-58303	LONG DISTANCE TELEPHONE	\$ -	\$ -	-
20-020-58304	MOBILE TELEPHONE	\$ 5,700.00	\$ 1,624.32	2,000.00
20-020-58305	COMMUNICATION SERVICES	\$ 5,000.00	\$ 2,225.12	5,000.00
CONTRACTED SERVICES				
20-020-58400	TRAVEL & TRAINING	\$ 7,500.00	\$ 5,365.67	6,500.00
20-020-58401	CONSULTANTS & PROFESSIONALS	\$ 5,000.00	\$ -	5,000.00
20-020-58402	ADVERTISING & LEGAL NOTICES	\$ 1,000.00	\$ 545.50	1,000.00
20-020-58403	PRINTING & BINDING	\$ -	\$ -	-
20-020-58404	PROPERTY & LIABILITY	\$ 45,000.00	\$ 39,112.75	45,000.00
20-020-58405	REPAIR & MAINTENANCE	\$ -	\$ 12,450.00	20,000.00
20-020-58406	PROFESSIONAL LICENSE	\$ -	\$ -	1,000.00
20-020-58407	DUES & MEMBERSHIPS	\$ -	\$ -	-
20-020-58408	SPECIAL EVENTS	\$ -	\$ -	-
20-020-58409	PERMITS & APPLICATIONS	\$ 10,000.00	\$ 6,751.95	10,000.00
20-020-58410	LAB TESTING	\$ 20,000.00	\$ 6,332.91	15,000.00
20-020-58411	PROPERTY DAMAGE	\$ 2,500.00	\$ -	-
20-020-58412	OTHER RENTAL	\$ -	\$ -	-
20-020-58414	CREDIT CARD CHARGES*	\$ 20,000.00	\$ -	-

ENTERPRISE FUND- WATER		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
20-020-58415	FINES & PENALTIES	\$ -	\$ -	-
20-020-58416	LEGAL/CITY ATTORNEY	\$ 150,000.00	\$ 183,703.61	250,000.00
20-020-58417	ACCOUNTING & AUDITOR	\$ 17,500.00	\$ 11,583.33	15,000.00
20-020-58418	CONTRACTUAL SERVICES	\$ 20,000.00	\$ 15,756.65	20,000.00
20-020-58424	ENGINEERING/CITY ENGINEER	\$ 50,000.00	\$ 18,150.00	50,000.00
20-020-58425	SOLID WASTE COLLECTION	\$ 2,000.00	\$ -	-
20-020-58426	SOFTWARE*	\$ 30,000.00	\$ 21,438.03	30,000.00
20-020-58427	COMPUTERS & TECH*	\$ 5,000.00	\$ -	5,000.00
20-020-58437	PUBLIC SAFETY ALERT SYSTEM	\$ -	\$ 1,775.40	2,500.00
20-020-58438	IT CONTRACT	\$ 2,000.00	\$ -	25,000.00
20-020-58442	WATER MAIN MAINTENANCE	\$ 10,000.00	\$ 10,573.96	-
20-020-58443	WELL SITE MAINTENANCE	\$ 25,000.00	\$ 49,016.34	75,000.00
20-020-58444	EQUIPMENT MAINTENANCE	\$ 5,000.00	\$ 235.32	5,000.00
20-020-58447	WATER TANK MAINTENANCE	\$ 40,000.00	\$ 40,355.00	45,000.00
20-020-58448	BUILDING MAINT - WELL SITES	\$ 3,000.00	\$ -	3,000.00
20-020-58450	GOVERNMENT & MISC. OPERATING	\$ -	\$ -	-
20-020-58451	EQUIPMENT RENTAL	\$ 5,000.00	\$ 2,652.41	5,000.00
20-020-58452	VEHICLE LEASE	\$ 75,000.00	\$ 71,290.45	75,000.00
20-020-58469	WATER DISTRIBUTION CONTRACTUAL	\$ -	\$ -	-
20-020-58470	WATER PRODUCTION CONTRACTUAL	\$ 10,000.00	\$ 2,511.00	-
20-020-58476	REIMBURSABLES & REFUNDS	\$ -	\$ -	-
CAPITAL OUTLAY				
20-020-58600	OFFICE EQUIPMENT	\$ -	\$ -	-
20-020-58601	VEHICLE EQUIPMENT	\$ -	\$ -	-
20-020-58602	TECHNOLOGY PROJECTS	\$ -	\$ -	-
20-020-58604	EQUIPMENT: HEAVY	\$ -	\$ -	-
20-020-58606	CAPITAL PROJECTS CONTRACTS	\$ -	\$ -	20,000.00
20-020-58607	CAPITAL IMPROVEMENTS	\$ -	\$ -	-
20-020-58610	FACILITIES: CITY BUILDINGS	\$ -	\$ -	-
20-020-58611	WATER PURCHASES	\$ 400,000.00	\$ 269,651.27	400,000.00
20-020-58612	SOFTWARE	\$ -	\$ -	-
20-020-58613	PROMOTIONAL MARKETING	\$ -	\$ -	-
20-020-58641	PREDETERMINED PROJECT EXPENDIT	\$ -	\$ -	-
20-020-58646	UTILITIES: WATER DISTRIBUTION	\$ -	\$ -	-
20-020-58647	UTILITIES: WATER PRODUCTION	\$ -	\$ -	-
20-020-58648	WELL REPLACEMENT	\$ -	\$ -	-
20-020-58652	LAND ACQUISITION	\$ -	\$ -	-
TRANSFERS & RESTRICTED FUNDS				
20-020-58705	INTERFUND TRANSFER	\$ -	\$ -	-
20-020-58715	BOND INTEREST	\$ -	\$ -	-
20-020-58716	PAYING AGENT FEES	\$ -	\$ 1,500.00	-
20-020-58717	DEPRECIATION EXPENSE	\$ -	\$ -	-
20-020-58719	INTEREST	\$ -	\$ -	-
20-020-58723	BAD DEBT EXPENSE	\$ -	\$ -	-
20-020-58725	DEBT ISSUANCE COSTS	\$ -	\$ -	-
20-020-58726	TANK MAINTENANCE	\$ -	\$ -	-
20-020-58730	OPEB	\$ -	\$ -	-
20-020-58735	2010 REFUNDING	\$ 66,706.00	\$ -	-
20-020-58736	2012 REFUNDING	\$ -	\$ -	-
20-020-58738	TRANSFER TO WASET WATER FUND	\$ -	\$ -	-
20-020-58741	TRANSFER TO GENERAL FUND	\$ -	\$ -	-

ENTERPRISE FUND- WATER

Account	Account Name	2025-26		2026-27
		Current Budget	Activity	Proposed
20-020-58745	FRANCHISE FEES	\$ 130,000.00	\$ -	-
20-020-58746	2014 TWDB COB	\$ 43,198.00	\$ 39,257.50	42,543.75
20-020-58748	2016 TWDB COB	\$ 57,790.00	\$ 53,992.75	57,365.50
20-020-58749	PP FINANCE CONTRACT 6804	\$ -	\$ -	-
20-020-58750	2019 TWDB COB INTEREST	\$ 509,108.00	\$ 472,097.50	508,760.00
20-020-58753	TRANSFER TO DEBT SERVICE	\$ -	\$ -	-
20-020-58754	TRANSFER TO CAPITAL EQUIPMENT/	\$ -	\$ -	-
20-020-58755	2015 COB	\$ 29,372.00	\$ 28,065.26	28,077.52
20-020-58756	2019 COOS - TWDB - FT WORTH WT	\$ -	\$ 2,375.70	-
20-020-58757	WP CO S21 DEBT SERVICE	\$ 336,250.00	\$ 249,325.00	366,375.00
20-020-58758	GOV CAP 9371 DEBT SERVICE	\$ 82,373.00	\$ 82,372.55	-
20-020-58759	SERIES 2024A COB	\$ -	\$ 33,353.13	66,706.26
20-020-58763	FORT WORTH WATER SERVICE FEE	\$ -	\$ -	-
20-020-58764	TRANSFER TO WASTEWATER FUND	\$ -	\$ -	-
WATER FUND TOTAL REVENUE:		(4,156,172.00)	(2,888,354.78)	(3,961,914.80)
WATER FUND TOTAL EXPENDITURES:		3,937,356.00	3,073,505.68	3,894,153.58
WATER FUND NET PROFIT/LOSS:		(218,816.00)	185,150.90	(67,761.22)

ENTERPRISE FUND- WASTEWATER		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
REVENUE				
30-030-45000	USER CHARGES	\$ (1,650,000.00)	\$ (1,138,070.97)	(1,600,000.00)
30-030-45003	TAP FEES	\$ (500.00)	\$ -	-
30-030-45004	IMPACT FEES	\$ (125,000.00)	\$ (134,240.00)	(125,000.00)
30-030-45005	INTEREST REVENUE	\$ (50,000.00)	\$ (202,114.12)	(75,000.00)
30-030-45009	DEVELOPMENT CONTRIBUTION	\$ -	\$ -	-
30-030-45041	REFUNDS/BANK CREDITS	\$ (3,000.00)	\$ -	-
30-030-45045	GAIN OR LOSS ON SALE OF FIXED	\$ -	\$ -	-
30-030-45046	OTHER REIMBURSABLES	\$ -	\$ -	-
30-030-45047	BALANCE OFFSET	\$ -	\$ -	-
30-030-45048	BORE FEES	\$ -	\$ (500.00)	-
30-030-45049	GRANT REVENUE	\$ -	\$ -	-
30-030-45052	INTEREST - WP CO S21A	\$ -	\$ -	-
30-030-45353	SITE DEVELOPMENT INSPECTIONS	\$ -	\$ -	-
30-030-46047	BOND PROCEEDS	\$ -	\$ -	-
30-030-46088	SALE OF ASSETS	\$ -	\$ -	-
30-030-46094	TRANSFER IN	\$ -	\$ -	-
TBD	HUDSON OAKS OPERATION FEE			(152,000.00)
PERSONNEL				
30-030-58100	SALARIES	\$ 107,957.74	\$ 86,709.46	190,288.56
30-030-58101	PAYROLL EXPENSE	\$ 1,565.00	\$ 1,619.14	2,054.32
30-030-58102	WORKERS COMPENSATION	\$ 3,500.00	\$ 2,402.68	3,000.00
30-030-58103	HEALTH INSURANCE	\$ 24,142.00	\$ 18,778.99	34,226.86
30-030-58104	RETIREMENT	\$ 18,827.00	\$ 17,566.36	23,461.72
30-030-58105	UNEMPLOYMENT INSURANCE	\$ 250.00	\$ 127.41	180.00
30-030-58107	CELL PHONE STIPEND	\$ 1,080.00	\$ 830.80	1,080.00
30-030-58108	EXTRA HELP	\$ -	\$ -	-
30-030-58109	CERTIFICATE PAY	\$ 2,500.00	\$ 2,769.00	3,500.00
30-030-58110	OVERTIME	\$ 10,000.00	\$ 9,595.49	13,000.00
30-030-58125	DENTAL INSURANCE	\$ 1,200.00	\$ 689.35	1,000.00
30-030-58126	LIFE INSURANCE	\$ 350.00	\$ 185.35	300.00
30-030-58127	PHYSICALS & GYM MEMBERSHIPS	\$ -	\$ -	-
30-030-58128	ACCRUED COMP & VACATION	\$ -	\$ -	-
30-030-58129	LONGEVITY PAY	\$ 600.00	\$ 600.00	600.00
30-030-58130	VISION INSURANCE	\$ 180.00	\$ 116.17	180.00
SUPPLIES				
30-030-58200	POSTAGE & SHIPPING	\$ -	\$ -	-
30-030-58201	OFFICE SUPPLIES	\$ 500.00	\$ -	500.00
30-030-58202	FLOWERS/GIFTS/PLAQUES	\$ -	\$ -	-
30-030-58203	BASIC OPERATING SUPPLIES	\$ 1,000.00	\$ 18.64	500.00
30-030-58204	PRINTING & BINDING	\$ -	\$ -	-
30-030-58205	MINOR EQUIPMENT: OFFICE	\$ 1,000.00	\$ -	500.00
30-030-58206	MV OILS, LUBRICANTS & FLUIDS	\$ 500.00	\$ -	-
30-030-58207	MV REPAIR & MAINTENANCE	\$ 2,400.00	\$ 18.50	1,000.00
30-030-58208	UNIFORMS & SUPPLIES	\$ 1,000.00	\$ 754.77	1,000.00
30-030-58212	WASTEWATER SUPPLIES	\$ 4,000.00	\$ -	500.00
30-030-58222	MINOR TOOLS	\$ -	\$ -	-
30-030-58223	EQUIPMENT	\$ 1,000.00	\$ -	1,000.00
30-030-58224	MISC. TOOLS/SUPPLIES	\$ 1,000.00	\$ 446.23	1,000.00
30-030-58227	ICE & INCLEMENT WEATHER	\$ -	\$ -	-

ENTERPRISE FUND- WASTEWATER		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
30-030-58230	CHEMICALS	\$ 75,000.00	\$ 31,422.27	75,000.00
30-030-58240	BELT PRESS SUPPLIES	\$ 500.00	\$ -	-
30-030-58253	SAFETY EQUIPMENT & SUPPLIES	\$ 1,500.00	\$ -	1,500.00
30-030-58260	BUILDING & FACILITIES REPAIRS	\$ 500.00	\$ 4,000.00	500.00
30-030-58264	WW CHEMICALS	\$ -	\$ -	-
30-030-58265	BUILDING REPAIRS*	\$ -	\$ 149.58	-
30-030-58266	MINOR EQUIPMENT: FIELD	\$ -	\$ -	-
30-030-58267	OPERATING SUPPLIES NON CONSUMA	\$ -	\$ -	-
30-030-58270	MV FUEL	\$ 5,000.00	\$ -	5,000.00
30-030-58279	WASTEWATER COLLECTION	\$ 5,000.00	\$ -	5,000.00
30-030-58280	WASTEWATER TREATMENT	\$ 1,500.00	\$ 950.00	1,500.00
UTILITIES				
30-030-58300	ELECTRICITY	\$ 100,000.00	\$ 106,080.08	150,000.00
30-030-58302	TELEPHONE	\$ -	\$ -	-
30-030-58304	MOBILE TELEPHONE	\$ -	\$ -	-
30-030-58305	COMMUNICATION SERVICES	\$ 1,500.00	\$ -	1,500.00
CONTRACTUAL SERVICES				
30-030-58400	TRAVEL & TRAINING	\$ 3,500.00	\$ 845.90	2,500.00
30-030-58401	CONSULTANTS & PROFESSIONALS	\$ -	\$ -	-
30-030-58402	ADVERTISING & LEGAL NOTICES	\$ -	\$ -	-
30-030-58404	PROPERTY & LIABILITY	\$ 8,500.00	\$ 8,881.71	9,000.00
30-030-58405	REPAIR & MAINTENANCE	\$ 1,500.00	\$ 1,899.65	1,500.00
30-030-58406	PROFESSIONAL LICENSE	\$ -	\$ -	500.00
30-030-58407	DUES & MEMBERSHIPS	\$ 500.00	\$ -	-
30-030-58408	SPECIAL EVENTS	\$ -	\$ -	-
30-030-58409	PERMITS & APPLICATIONS	\$ 6,000.00	\$ 5,557.94	6,000.00
30-030-58410	LAB TESTING	\$ 20,000.00	\$ 14,961.36	17,500.00
30-030-58411	PROPERTY DAMAGE	\$ -	\$ (870.34)	-
30-030-58414	CREDIT CARD CHARGES*	\$ -	\$ -	-
30-030-58415	FINES & PENALTIES	\$ -	\$ -	-
30-030-58416	LEGAL/CITY ATTORNEY	\$ -	\$ -	-
30-030-58417	ACCOUNTING & AUDITOR	\$ 17,500.00	\$ 11,686.83	13,000.00
30-030-58418	CONTRACTUAL SERVICES	\$ 7,500.00	\$ 5,014.22	7,500.00
30-030-58424	ENGINEERING/CITY ENGINEER	\$ 15,000.00	\$ -	15,000.00
30-030-58425	SLUDGE HAULING	\$ 50,000.00	\$ 39,684.83	30,000.00
30-030-58437	PUBLIC SAFETY ALERT SYSTEM	\$ -	\$ -	-
30-030-58438	IT CONTRACT	\$ 2,000.00	\$ -	5,000.00
30-030-58445	LIFT STATION EQUIPMENT MAINTENANCE	\$ 15,000.00	\$ -	15,000.00
30-030-58449	LIFT STATION MAINTENANCE	\$ 5,000.00	\$ -	5,000.00
30-030-58450	GOVERNMENT & MISC OPERATING	\$ -	\$ -	-
30-030-58451	EQUIPMENT RENTAL	\$ 500.00	\$ -	-
30-030-58452	VEHICLE LEASE	\$ -	\$ -	-
30-030-58467	WASTEWATER COLLECTION	\$ 3,500.00	\$ -	-
30-030-58468	WASTEWATER TREATMENT	\$ -	\$ -	-
30-030-58476	REIMBURSABLES & REFUNDS	\$ -	\$ -	-
CAPITAL OUTLAY				
30-030-58601	VEHICLE EQUIPMENT	\$ -	\$ -	-
30-030-58602	TECHNOLOGY PROJECTS	\$ -	\$ -	2,000.00
30-030-58604	EQUIPMENT: HEAVY	\$ -	\$ -	-
30-030-58606	CAPITAL PROJECTS CONTRACTS	\$ -	\$ -	-

ENTERPRISE FUND- WASTEWATER		2025-26		2026-27
Account	Account Name	Current Budget	Activity	Proposed
30-030-58607	CAPITAL IMPROVEMENTS	\$ -	\$ -	-
30-030-58610	FACILITIES: CITY BUILDINGS	\$ -	\$ -	-
30-030-58640	UTILITIES: WASTEWATER COLLECTI	\$ -	\$ -	-
30-030-58644	PACKAGE PLANT/FORCE MAIN	\$ -	\$ -	-
TRANSFERS & RESTRICTED FUNDS				
30-030-58705	INTERFUND TRANSFER	\$ -	\$ -	-
30-030-58716	PAYING AGENT FEES	\$ -	\$ -	-
30-030-58717	DEPRECIATION EXPENSE	\$ -	\$ -	-
30-030-58719	INTEREST	\$ 155,825.00	\$ -	-
30-030-58723	BAD DEBT EXPENSE	\$ -	\$ -	-
30-030-58725	DEBT ISSUANCE COSTS	\$ -	\$ -	-
30-030-58730	OPEB	\$ -	\$ -	-
30-030-58737	TRANSFER TO WATER FUND	\$ -	\$ -	-
30-030-58741	TRANSFER TO GENERAL FUND	\$ -	\$ -	-
30-030-58745	FRANCHISE FEES	\$ 37,220.00	\$ -	-
30-030-58748	2016 COB - TWDB	\$ -	\$ -	-
30-030-58750	SERIES 2017 DEBT	\$ 268,497.00	\$ 248,290.00	267,264.00
30-030-58753	TRANSFER TO DEBT SERVICE	\$ -	\$ -	-
30-030-58754	TRANSFER TO CAPITAL EQUIPMENT/	\$ -	\$ -	-
30-030-58766	TWDB SERIES 2021A	\$ 591,770.00	\$ 504,007.50	594,265.00
30-030-58772	SERIES 2024 COB	\$ 241,700.00	\$ 161,450.00	239,300.00
30-030-58773	SERIES 2024A COB	\$ -	\$ 77,912.50	155,825.00
SEWER FUND TOTAL REVENUE:		(1,828,500.00)	(1,474,925.09)	(1,952,000.00)
SEWER FUND TOTAL EXPENDITURES:		1,826,063.74	1,365,152.37	1,905,025.46
SEWER FUND NET PROFIT/LOSS:		(2,436.26)	(109,772.72)	(46,974.54)

Changes Made to Budget Presentated at Workshop

Fund	Line Item	Workshop	Budget	Difference	Reason
General Fund					
001- Administration					
Line 10-001-46002	Mixed Beverage Tax	\$ 45,000.00	\$ 60,000.00	\$ (15,000.00)	Increased due to additional restaurants
Line 10-001-58418	Contractual Services	\$ 67,000.00	\$ 57,000.00	\$ 10,000.00	Reduced due to actual expenditures
003- Development					
Line 10-003-46070	Building Permits	\$ 225,000.00	\$ 400,000.00	\$ (175,000.00)	Increased due to additional incoming growth
Line 10-003-46077	Plan Review	\$ 75,000.00	\$ 125,000.00	\$ (50,000.00)	Increased due to proposed change in fee schedule
Line 10-003-46095	Alarm Permit Fee	\$ 7,500.00	\$ 11,000.00	\$ (3,500.00)	Increased due to proposed change in fee schedule
Line 10-003-46099	Zoning/ Rezoning	\$ 7,500.00	\$ 125,000.00	\$ (117,500.00)	Increased due to proposed change in fee schedule
Line 10-003-46105	Plats/ Replats	\$ -	\$ 2,500.00	\$ (2,500.00)	Increased due to proposed change in fee schedule
004- Fire Marshall's Office					
				No Changes	
005- Legislative					
Line 10-005-58204	Printing & Binding	\$ 50,000.00	\$ 75,000.00	\$ (25,000.00)	Increased for Home Rule charter mail out
Line 10-005-58400	Travel & Training	\$ 5,000.00	\$ 10,000.00	\$ (5,000.00)	Increased at the request of council
Line 10-005-58416	Legal/ City Attorney	\$ 500,000.00	\$ 150,000.00	\$ 350,000.00	Reduced due to change in lawsuit status
006- Court					
				No Changes	
007- Police					
Total Personnel Line items		\$ 1,710,108.78	\$ 1,606,517.65	\$ 103,591.13	Removed position not filled
008- City Services					
				No Changes	
009- Parks					
				No Changes	
010- Streets					
				Included proposed budget.	
Enterprise Fund					
Fund 20- Water					
				No Changes	
Fund 30					
Line TBD	Hudson Oaks Operational Fee	\$ -	\$ 152,000.00	\$ (152,000.00)	Hudson Oaks portion was not included in original budget

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-850

Item 3.

WILLOW PARK

817-441-7108

Taxing Unit Name

Phone (area code and number)

120 EL CHICO, SUITE A, WILLOW PARK, TX 76087

WWW.WILLOWPARKTX.GOV

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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://bit.ly/truthintax>

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). ²	\$ 1,161,858,159
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. ³	\$ 207,499,456
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 954,358,703
4.	Prior year total adopted tax rate.	\$ 0.421646 /\$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:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	- \$ 0
	C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 954,358,703
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 12,713,665 C. Value loss. Add A and B. ⁷	\$ 12,713,665
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: \$ 160,000 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 160,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 12,873,665
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. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 79,531,119
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 861,953,919
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,634,394
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. ¹⁰	\$ 7,966
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 3,642,360

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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.¹² A. Certified values: \$ 1,186,227,645 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 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: - \$ 2,190 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 72260367 E. Total current year value. Add A and B, then subtract C and D. \$ 1,113,965,088	
19.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ 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.¹⁶ \$ 0 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.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸	\$ 223,249,875
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ 890,715,213
23.	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.²³	\$ 20,512,130
24.	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.²⁴	\$ 21,249,550

¹² Tex. Tax Code §§26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 41,761,680
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 848,953,533
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.429041 /\$100
28.	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. ²⁶	\$ _____ /\$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- 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 minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.195753 /\$100
30.	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> .	\$ 954,358,703
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,868,185
32.	Adjusted prior year levy for calculating NNR M&O rate. 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 2025. This line applies only to tax years preceding the prior tax year..... 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..... 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... - Add Line 31 to 32D.	+ \$ 3,755 – \$ 441,997 +/- \$ 0 \$ -438,242 \$ 1,429,943
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 848,953,533
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.168435 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ 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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	 \$ <u>0.000000</u> /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ 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..... \$ <u>0</u> 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	 \$ <u>0.000000</u> /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u> 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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	 \$ <u>0.000000</u> /\$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> 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, 2024 and ending on June 30, 2025. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	 \$ <u>0.000000</u> /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	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. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.168435</u> /\$100
41.	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. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>765,608</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.090182</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.258617</u> /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.267668</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² 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 a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.000000</u> /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.000000</u> /\$100 c. Add Line D42(B)(b) to Line 42. \$ <u>0.000000</u> /\$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0.000000</u> /\$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.000000</u> /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ <u>0.000000</u> /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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. ³⁶ Enter debt amount \$ 2,315,235 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 2,315,235	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 2,315,235
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate. 98.84 % C. Enter the 2024 actual collection rate. 98.90 % D. Enter the 2023 actual collection rate. 99.65 % 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%. ³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,315,235
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 890,715,213
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.259929 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.527597 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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
52.	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. ⁴⁰ 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
53.	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. ⁴¹ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - 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.	\$ 765,608
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 890,715,213
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.085954 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.429041 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.429041 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.527597 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.441643 /\$100

SECTION 4: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 890,715,213
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.441643 /\$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(i)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: 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.⁴⁷ 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.⁴⁸

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;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ 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.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.431419 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.032469 /\$100
	C. Subtract B from A.....	\$ 0.398950 /\$100
	D. Adopted Tax Rate.....	\$ 0.421646 /\$100
	E. Subtract D from C.....	\$ -0.022696 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 848,317,211
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.461084 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.033956 /\$100
	C. Subtract B from A.....	\$ 0.427128 /\$100
	D. Adopted Tax Rate.....	\$ 0.432543 /\$100
	E. Subtract D from C.....	\$ -0.005415 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 811,172,072
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 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. If the number is less than zero, enter zero.....	\$ 258,401
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 258,401
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.029010 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.470653 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁵³ 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.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.168435 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 890,715,213
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.056134 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.259929 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.484498 /\$100

SECTION 7: 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.⁵⁵

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.

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
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.421646 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 861,953,919
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 848,953,533
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.470653 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.429041 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27**Voter-approval tax rate.** \$ 0.470653 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69**De minimis rate.** \$ 0.484498 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter 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.⁵⁹**print
here** ▶

MICHELLE GUELKER

Printed Name of Taxing Unit Representative

**sign
here** ▶Michelle Guelker

Taxing Unit Representative

Aug. 18, 2026

Date

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Meeting Date: August 25, 2026	Department: Admin	Presented By: Toni Fisher/ Jake Weber
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AGENDA ITEM

Discussion /Action: To discuss, consider, and act on setting the date, time, and place for a public hearing on the tax rate and proposed budget for the period beginning October 1, 2026 thru September 30, 2027.

BACKGROUND:

State statute requires that Council set the date, time, and location for the single Public Hearing to discuss the budget for FY 26 - 27, beginning on October 1, 2026 and ending September 30, 2027. Upon the passage of this motion, staff will place an ad with The Community News per state statute.

STAFF/BOARD/COMMISSION RECOMMENDATION:

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 26 – 27, a period beginning on October 1, 2026 and ending on September 30, 2027, on September 8, 2026 at 6:00 PM at the Willow Park City Hall located at 120 El Chico Trail and to authorize staff to publish public notices as required by law.

EXHIBITS:

NOTICE OF MEETING TO VOTE ON TAX RATE

Item 4.

A tax rate of \$0.429041 per \$100 valuation has been proposed by the governing body of WILLOW PARK.

PROPOSED TAX RATE	\$0.429041 per \$100
NO-NEW-REVENUE TAX RATE	\$0.429041 per \$100
VOTER-APPROVAL TAX RATE	\$0.470653 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for WILLOW PARK from the same properties in both the 2025 tax year and the 2026 tax year.

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that WILLOW PARK is not proposing to increase property taxes for the 2026 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2026 AT 6:00 PM AT Willow Park Council Chambers, 120 El Chico Trail, Suite A.

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

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

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

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.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.

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 WILLOW PARK last year to the taxes proposed to be imposed on the average residence homestead by WILLOW PARK this year.

	2025	2026	Change
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Total tax rate (per \$100 of value)	\$0.421646	\$0.429041	increase of 0.007395 per \$100, or 1.75%	Item 4.
Average homestead taxable value	\$426,133	\$407,970	decrease of -4.26%	
Tax on average homestead	\$1,796.77	\$1,750.36	decrease of \$-46.41, or -2.58%	
Total tax levy on all properties	\$3,696,642	\$3,821,533	increase of \$124,891, or 3.38%	

For assistance with tax calculations, please contact the tax assessor for WILLOW PARK at 817-441-7108 or tfisher@willowpark.org, or visit www.willowparktx.org for more information.



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Meeting Date: August 25, 2026	Department: Admin	Presented By: Jake Weber/ Toni Fisher
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AGENDA ITEM

To discuss, consider and act on approving a proposed ad valorem tax rate for the period beginning October 1, 2026 thru September 30, 2027.

BACKGROUND:

State statute requires that Council take a roll call vote on the proposed tax rate for the upcoming budget for FY 26 - 27. This is part of the rate setting process. We propose the tax rate for your consideration is as follows:

Maintenance and Operations (M/O): \$0.169112
Interest and Sinking (I/S): \$0.259929
Total Tax Rate: \$0.429041

No New Revenue Rate: \$0.429041
Voter Approved Rate: \$0.470653

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 \$0.169112 and a proposed interest and sinking rate of \$0.259929 for a total proposed tax rate of \$0.429041. 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:

Changes made to budget since Budget workshop
Updated proposed Budget
Form 50-856 2026 Tax Rate Calculation Worksheet

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-850

Item 5.

WILLOW PARK

817-441-7108

Taxing Unit Name

Phone (area code and number)

120 EL CHICO, SUITE A, WILLOW PARK, TX 76087

WWW.WILLOWPARKTX.GOV

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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://bit.ly/truthintax>

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). ²	\$ 1,161,858,159
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. ³	\$ 207,499,456
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 954,358,703
4.	Prior year total adopted tax rate.	\$ 0.421646 /\$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:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	- \$ 0
	C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 954,358,703
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 12,713,665 C. Value loss. Add A and B. ⁷	\$ 12,713,665
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: \$ 160,000 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 160,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 12,873,665
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. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 79,531,119
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 861,953,919
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,634,394
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. ¹⁰	\$ 7,966
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 3,642,360

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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.¹² A. Certified values: \$ 1,186,227,645 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 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: - \$ 2,190 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 72260367 E. Total current year value. Add A and B, then subtract C and D. \$ 1,113,965,088	
19.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ 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.¹⁶ \$ 0 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.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸	\$ 223,249,875
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ 890,715,213
23.	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.²³	\$ 20,512,130
24.	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.²⁴	\$ 21,249,550

¹² Tex. Tax Code §§26.012(6) and 26.04(c)-(2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 41,761,680
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 848,953,533
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.429041 /\$100
28.	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. ²⁶	\$ _____ /\$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.195753 /\$100
30.	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> .	\$ 954,358,703
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,868,185
32.	Adjusted prior year levy for calculating NNR M&O rate. 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 2025. This line applies only to tax years preceding the prior tax year. + \$ 3,755 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. - \$ 441,997 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 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. \$ -438,242 E. Add Line 31 to 32D.	\$ 1,429,943
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 848,953,533
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.168435 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ 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 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 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 / \$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ 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 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 / \$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ 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 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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 / \$100
38.	Rate adjustment for county hospital expenditures. ³¹ 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 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, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 / \$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 / \$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	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. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.000000</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.168435</u> /\$100
41.	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. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>765,608</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.090182</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.258617</u> /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.267668</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² 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 a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.000000</u> /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.000000</u> /\$100 c. Add Line D42(B)(b) to Line 42. \$ <u>0.000000</u> /\$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0.000000</u> /\$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.000000</u> /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ <u>0.000000</u> /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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. ³⁶ Enter debt amount \$ 2,315,235 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 2,315,235	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 2,315,235
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate. 98.84 % C. Enter the 2024 actual collection rate. 98.90 % D. Enter the 2023 actual collection rate. 99.65 % 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%. ³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,315,235
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 890,715,213
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.259929 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.527597 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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
52.	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. ⁴⁰ 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
53.	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. ⁴¹ 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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - 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.	\$ 765,608
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 890,715,213
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.085954 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.429041 /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.429041 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.527597 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.441643 /\$100

SECTION 4: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 890,715,213
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.441643 /\$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(i)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: 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.⁴⁷ 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.⁴⁸

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;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ 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.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.431419 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.032469 /\$100
	C. Subtract B from A.....	\$ 0.398950 /\$100
	D. Adopted Tax Rate.....	\$ 0.421646 /\$100
	E. Subtract D from C.....	\$ -0.022696 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 848,317,211
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.461084 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.033956 /\$100
	C. Subtract B from A.....	\$ 0.427128 /\$100
	D. Adopted Tax Rate.....	\$ 0.432543 /\$100
	E. Subtract D from C.....	\$ -0.005415 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 811,172,072
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 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. If the number is less than zero, enter zero.....	\$ 258,401
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 258,401
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.029010 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.470653 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁵³ 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.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.168435 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 890,715,213
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.056134 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.259929 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.484498 /\$100

SECTION 7: 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.⁵⁵

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.

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
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.421646 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 861,953,919
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 848,953,533
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.470653 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.429041 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.470653 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. \$ 0.484498 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁹

**print
here**

MICHELLE GUELKER

Printed Name of Taxing Unit Representative

**sign
here**Michelle Guelker

Taxing Unit Representative

Aug. 18, 2026

Date

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

Taxpayer Impact Statement
Pursuant to Section 551.043(c) of the Texas Government Code

This notice informs taxpayers of the potential impact of the Proposed Tax Rate for Fiscal Year 2025-26, comparing what would be paid under the No-New-Revenue Tax Rate versus the Proposed Tax Rate.

Rate Scenario	Median Homestead Taxable Value	Tax Rate (per \$100 of value)	Estimated Property Tx Bill
FY 2025-26 Tax Rate (Current Year)	\$426,133	\$0.421646	\$1796.77
FY 2026-27 No New Revenue Tax Rate	\$407,970	\$0.429041	\$1750.39
FY 2026-27 Proposed Tax Rate	\$407,970	\$0.429041	\$1750.36



2026
CAPITAL IMPROVEMENT PLAN
CITY OF WILLOW PARK, TEXAS

August 2026

Prepared by:



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(817) 594-9880
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Firm No. F-2448

DRAFT

CITY OF WILLOW PARK CAPITAL IMPROVEMENT PLAN

AUGUST 2026

I. GENERAL

A. Introduction

The City of Willow Park authorized JACOB & MARTIN, LLC to prepare an update to the capital improvement plan in November, 2025. The City has authorized an update to the plan completed in 2022 to include discussions for capital improvements to the water, sewer, street and drainage systems. Willow Park is located in an area of continued growth, along the Interstate 20 corridor, approximately 20 miles west of the City of Fort Worth.

The outlook for the City of Willow Park is for continued growth over the next 25 to 30 years. It is therefore imperative for the City to maintain a workable plan to prepare for and accommodate that growth with the least detrimental impact to the public.

B. Purpose

The purpose of the updated plan is to evaluate the City's existing water, wastewater, street, and drainage facilities and provide a plan which will allow the City to conduct orderly improvement of the water and wastewater systems to meet demands through the year 2032.

C. Scope of Work

The following areas are to be considered:

- Population & Land Use Assumptions
- Water & Wastewater Design Criteria
- Water Use Projections
- Water Supply
- Water System Infrastructure
- Recommended Water System Improvements
- Costs of Water System Improvements
- Wastewater Flows
- Wastewater System Infrastructure
- Recommended Wastewater System Improvements
- Costs of Wastewater System Improvements
- Street Inventory and Evaluation
- Recommended Street Improvements
- Drainage Inventory and Evaluation

- Recommended Drainage Improvements

D. Description of Plan Area

The plan area includes the City Limits and Extraterritorial Jurisdiction (ETJ) of the City of Willow Park. The plan area is depicted in Figure I.1.

E. Water Plan Approach

The approach to the development of the water plan involves the following steps:

1. Develop water use projections and estimate per capita use (current & future)
2. Identify and evaluate current & potential water supply sources
3. Inventory and evaluate the current infrastructure
4. Develop strategies for addressing current shortfalls & meeting future demands
5. Develop costs and financing strategies for addressing the identified needs

F. Wastewater Plan Approach

1. Develop wastewater flow projections and estimate per capita contributions
2. Identify and evaluate current & potential treatment alternatives
3. Inventory and evaluate the current infrastructure
4. Develop strategies for addressing current shortfalls & meeting future needs
5. Develop costs and financing strategies for addressing the identified needs

G. Street Plan Approach

1. Inventory and evaluate the current streets
2. Develop strategies for addressing current shortfalls & meeting future needs
3. Develop Costs and financing strategies for addressing the identified needs

H. Drainage Plan Approach

1. Inventory and evaluate the current drainage infrastructure
2. Develop strategies for addressing current shortfalls & meeting future needs
3. Develop Costs and financing strategies for addressing the identified needs

II. DEVELOPMENT AND GROWTH

A. Population Projections

According to the previous estimates of population, the City's population for 2020 and 2025 was 6,086 and 6,804, respectively. This is a population increase of approximately

12% in five years or a 2.4% increase per year. Development in the area that is underway will lead to an increase of approximately 3,450 people.

Item 6.

B. Land Use

As previously mentioned, the City of Willow Park is located along the Interstate 20 (I-20) Corridor approximately ten miles east of Downtown Weatherford and twenty miles west of Downtown Fort Worth. The City is a small North Central Texas community developed on mostly high and flat to steep rolling terrain in eastern Parker County. As development and growth occur within the City, the infrastructure needs to be expanded to serve existing and future residences and businesses in the service area.

A land use inventory or assessment identifies the current uses of the land throughout the planning area. An inventory of the City's land use is shown in Figure II.1 – Existing Land Use Map and the acreages are tabulated below in Table II.2 from the City's 2014 Comprehensive Plan. The inventory is a critical set of data used to create a Future Land Use Plan. The Existing Land Use Map and acreage tabulations should be updated as new building permits are issued and property tax records are changed. This will allow the City to evaluate where it is in relation to its Future Land Use Plan.

TABLE II.2

EXISTING LAND USE		
Type of Land Use	Acres	Percent
Residential - Single Family	2,675	34.3%
Residential - Two-Family	2	0.03%
Residential - Multi-Family	251	3.2%
Retail	54	0.7%
Office	18	0.2%
Commercial	445	5.7%
Industrial	4	0.1%
Public/Semi-Public	235	3.0%
Parks & Open Space	89	1.1%
Golf Course (Private)	198	2.5%
Utilities	25	0.3%
TxDOT Right-of-Way	181	2.3%
Total Developed Land	4,177	53.5%
Agriculture & Vacant	3,629	46.5%
Total Land Area	7,806	100.0%

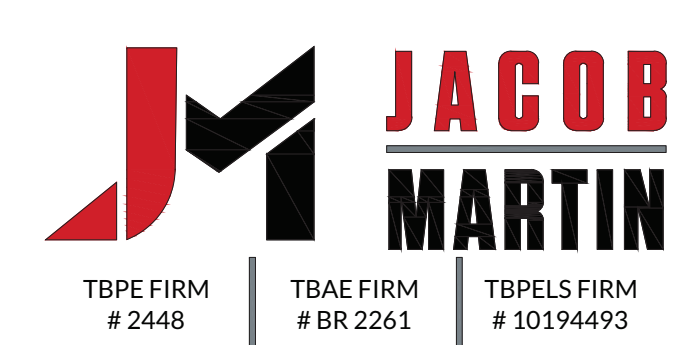
Based on the update land use plan, there is approximately 4,177 developed acres or 53.5% of the total 7,806 acres of land within the City Limits and ETJ, while the remaining acreage is vacant or used for some agricultural purpose. Currently, the most predominant land use is residential which is approximately 2,928 acres or 70% of the

total 4,177 developed acres. The future land use is expected to be predominantly residential as well. Office, retail, commercial and industrial land uses cover approximately 521 acres or 12.5% of the developed land. Most of the existing office, retail, commercial and industrial land uses in the City are located along the frontage of Interstate 20. Most of the future office, retail, commercial and industrial land uses are expected to continue along the highway frontage with minor development for these land uses occurring away from the highway. Figure II.2 - Future Land Use Plan shows the expected development areas by land use types. Table II.3 below shows the expected acreage and percentage for each land use type.

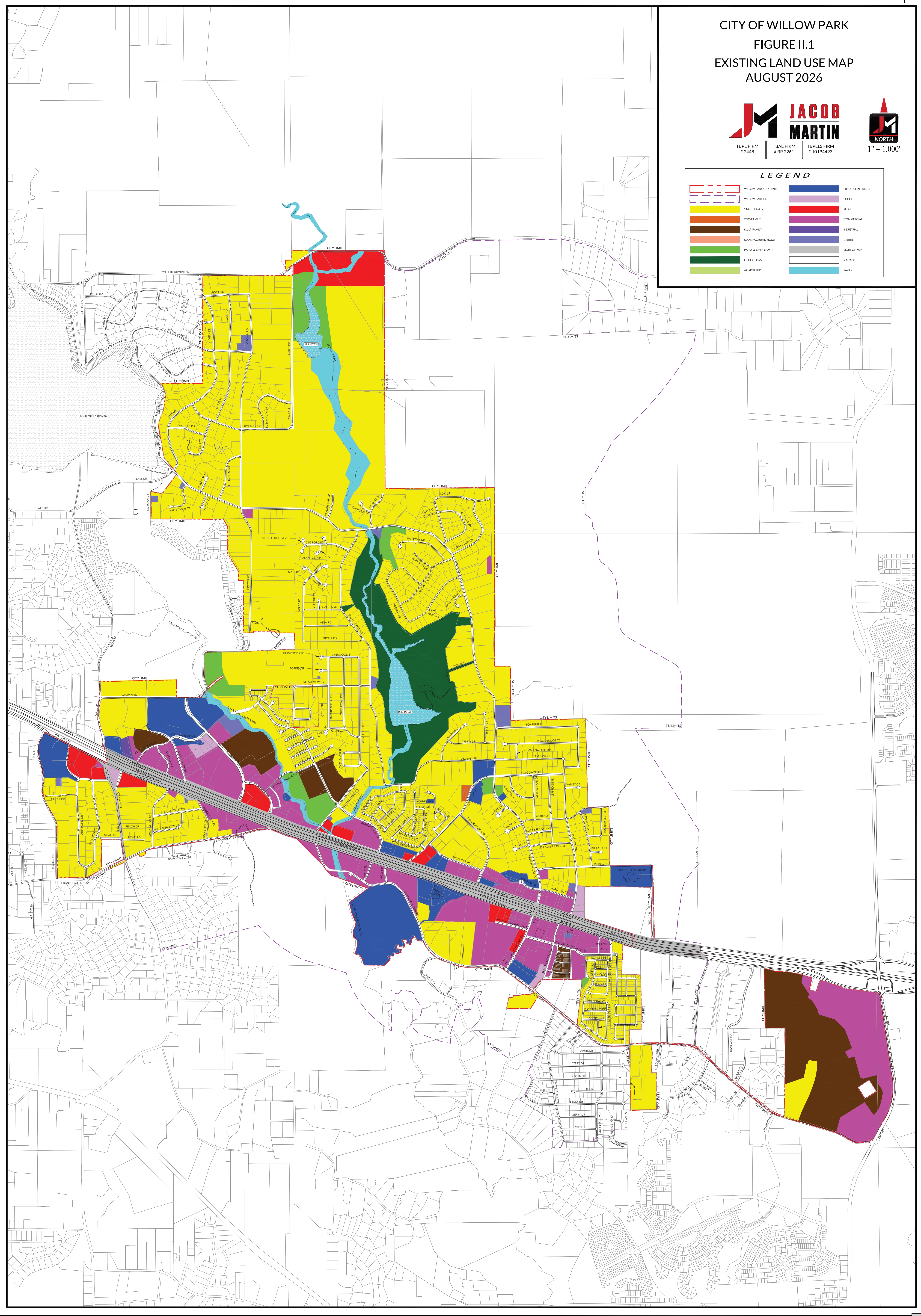
TABLE II.3

FUTURE LAND USE		
Type of Land Use	Acres	Percent
Residential - Single Family	5,115	65.5%
Residential - Two-Family	2	0.03%
Residential - Multi-Family	251	3.22%
Retail	102	1.31%
Office	18	0.23%
Commercial	579	7.42%
Industrial	109	1.40%
Public/Semi Private	260	3.33%
Parks & Open Space	89	1.14%
Golf Course (Private)	198	2.54%
Utilities	25	0.32%
TxDOT Right-of-Way	181	2.32%
Total Developed	6,929	88.8%
Undeveloped (Road & Flood Plain)	565	7.24%
Total Planning Area	7,806	100.0%

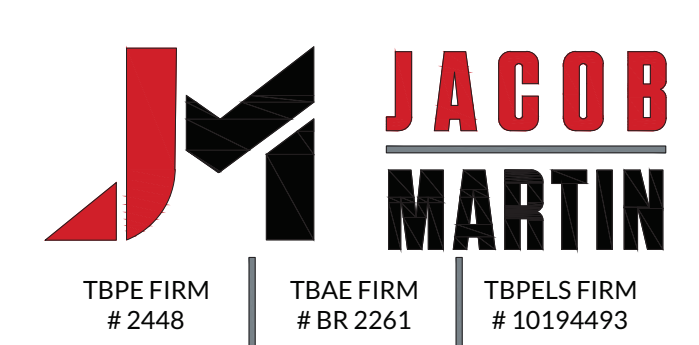
CITY OF WILLOW PARK
FIGURE II.1
EXISTING LAND USE MAP
AUGUST 2026



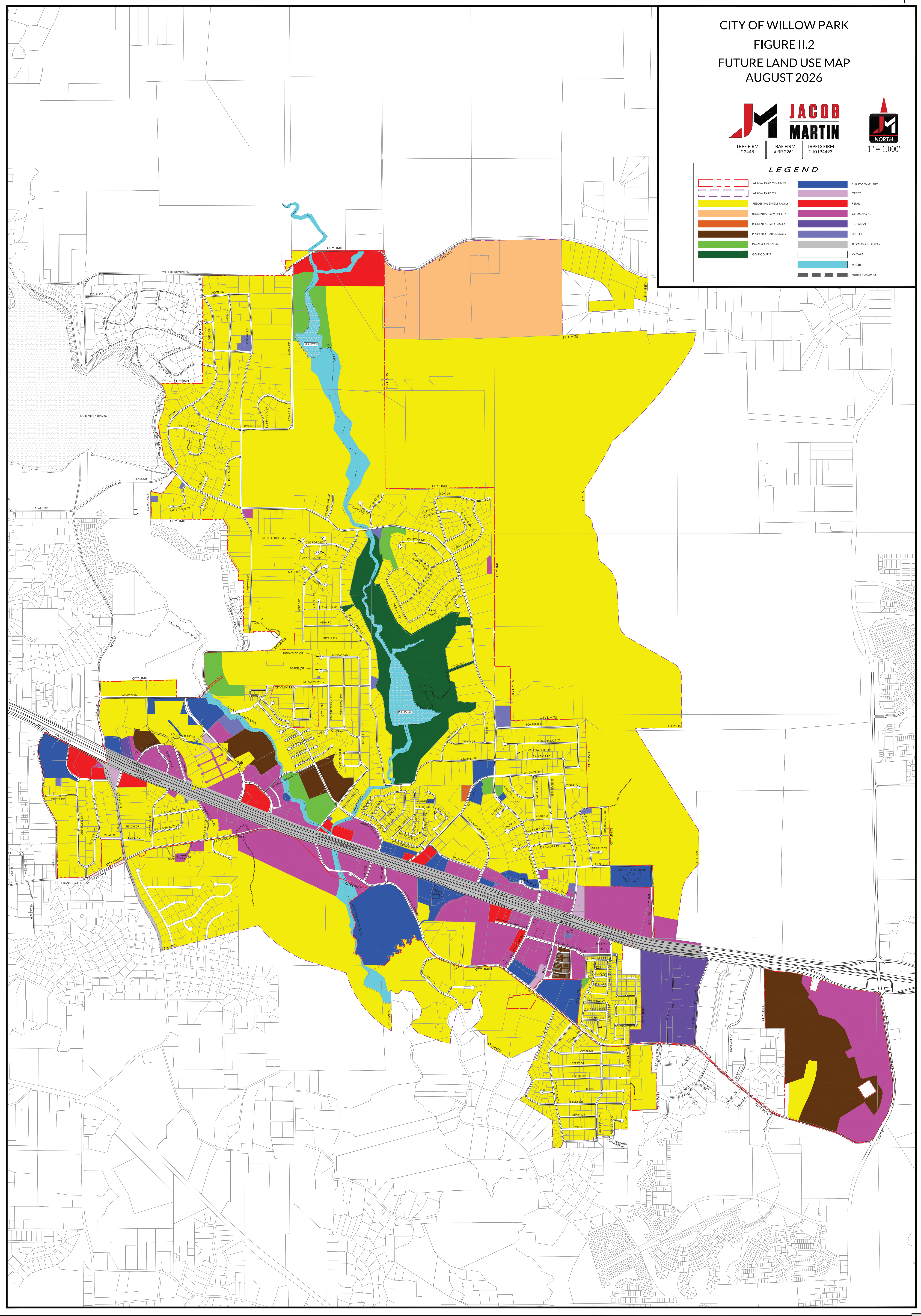
LEGEND			
	WILLOW PARK CITY LIMITS		PUBLIC/OSM/PUBLIC
	WILLOW PARK E/I		OFFICE
	SINGLE FAMILY		RETAIL
	TWO-FAMILY		COMMERCIAL
	MULTI-FAMILY		INDUSTRIAL
	MANUFACTURED HOME		UTILITIES
	PARKS & OPEN SPACE		RIGHT OF WAY
	GOLF COURSE		VACANT
	AGRICULTURE		WATER



CITY OF WILLOW PARK
FIGURE II.2
FUTURE LAND USE MAP
AUGUST 2026



LEGEND	
	WILLOW PARK CITY LIMITS
	WILLOW PARK EJ
	RESIDENTIAL SINGLE FAMILY
	RESIDENTIAL LOW DENSITY
	RESIDENTIAL TWO FAMILY
	RESIDENTIAL MULTIFAMILY
	PARKS & OPEN SPACE
	GOLF COURSE
	PUBLIC/SEM-PUBLIC
	OFFICE
	RETAIL
	COMMERCIAL
	INDUSTRIAL
	UTILITIES
	TRUCK RIGHT OF WAY
	VACANT
	WATER
	FUTURE ROADWAY



III. WATER SYSTEM

A. Regulations

The agency which oversees public water systems in the State of Texas is the Texas Commission on Environmental Quality (TCEQ). The TCEQ is tasked with insuring compliance with EPA and Texas regulations concerning the quality, capacity, and operation of water systems. The rules promulgated by the TCEQ for this purpose are found in 30 TAC Chapter 290. Subchapter D of the 290 rules pertains to the operational requirements and capacities for public water systems. The relevant sections of the rules for this discussion are 290.44(d) and 290.45(b)(1)(D)(iv). Section 290.44(d) states that “the system must be designed to maintain a minimum pressure of 35 psi at all points within the distribution network at flow rates of at least 1.5 gpm per connection”. This is the peak hourly demand requirement which must be met by public water systems. The TCEQ further requires, in Section 290.45(b)(1)(D)(i), that supplies of 0.6 gpm per connection be available (peak day requirement) for either well supplies or surface water sources. Section 290.45(b)(1)(D)(iv) requires 100 gallons per connection of elevated storage or a pressure tank capacity of 20 gallons per connection. Section 290.45(b)(1)(D)(ii) requires a total storage capacity of 200 gallons per connection. Each section cited herein pertains to groundwater supplies. The requirements for surface water systems are the same, for systems serving more than 250 connections, and are found in Section 290.45(b)(2) of the TCEQ regulations. The TCEQ’s regulations governing public water systems can be viewed online at www.tceq.texas.gov/rules/indxpdf.html.

B. Water Use

The City’s historical and projected water use is illustrated in Table III.1.

**TABLE III.1
METER CONNECTIONS PROJECTION**

Year	Water conn	Yearly Flow (MG/Yr)	Avg. Daily Flow		Max Daily Flow		Peak Hour gpm/conn
			MGD	gpm/conn	MGD	gpm/conn	
2020	2061	279.74	0.77	0.26	1.38	0.46	1.5
2021	2150	268.10	0.74	0.24	1.42	0.46	1.5
2025	2378	355.19	0.97	0.28	1.75	0.51	1.5
2030	2796	417.62	1.14	0.28	2.06	0.51	1.5
2035	3081	460.19	1.26	0.28	2.27	0.51	1.5
2040	3499	522.63	1.43	0.28	2.58	0.51	1.5
2045	4047	604.48	1.66	0.28	2.99	0.51	1.5
2050	5194	775.80	2.13	0.28	3.83	0.51	1.5

Historically, the City’s average-day, maximum-day, and peak-hour water demands have generally remained below the planning criteria established by the TCEQ. Between 2007 and 2021, the City’s average-day demand was approximately 0.25 gallons per minute per

connection (gpm/conn), while the maximum-day demand averaged approximately 0.55 gpm/conn. Based on the 2025 pumpage data, the City's average-day demand was approximately 0.28 gpm/conn, and the maximum-day demand was approximately 0.51 gpm/conn. The 2025 maximum-day demand remained below the TCEQ planning criterion of 0.60 gpm/conn. For planning purposes, future average-day and maximum-day water demands were projected using the 2025 per-connection demand rates of 0.28 and 0.51 gpm/conn, respectively, while the TCEQ peak-hour criterion of 1.50 gpm/conn was maintained through the year 2050.

C. Water Supply

The current water supply for the system is from twenty-five Paluxy and Trinity formation groundwater wells and a contracted treated surface water supply from the City of Fort Worth. The capacity of the City's existing wells is indicated in Table III.2. The available treated water supply from Fort Worth, by contract, is 3.5 million gallons per day (MGD).

Based on the water use projections stated above, it is expected that the City's current water supply will be sufficient beyond the year 2050. The City's wells have been decreasing in capacity over the last several years due to reduction in aquifer levels and deteriorating water quality. However, the decreased reliance on groundwater, made possible by the availability of treated surface water, is expected to extend the usable life of the City's groundwater supply.

**TABLE III.2
WATER WELL INVENTORY**

Well #	Capacity (gpm)	Depth	Pump (HP)
1	60	182	7.5
2	36	148	7.5
3	48	166	7.5
4	24	177	7.5
5	26	158	7.5
6T	64	620	10
6P	50	160	7.5
7	37	135	7.5
9T	114	650	15
9P	85	260	7.5
10T	31	650	15
10P	58	270	7.5
11	35	215	3
El Chico T	50	650	15
El Chico P	22	221	5
14	44	290	7.5
15	97	650	30

16T	35	624	10
16P	26	269	3
WWN	31	250	5
WWS	37	255	3
WSO-T	85	650	15
WSO-P	38	235	5
WSS	12	256	3
WSN	17	256	1
Total GPM	1,137		
Total MGD	1.64		

D. Existing System

Water

The City's existing water facilities are depicted in Figure III.1 – Water System Inventory Map. Approximately 43% of the well supply is conveyed directly to the City's Indian Camp pump station and elevated tank site on the north end of the system. The pump station at this site fills the adjacent elevated tank and provides supply flow to the rest of the system. The water is conveyed through the distribution system and the City's main 12-inch groundwater supply line to the Foxhunt elevated tank and pump station site. Additional groundwater is pumped into the system at this site. The Foxhunt elevated tank is on the same pressure plane as the Indian Camp tank (North Pressure Plane). Well 9, Well 10 and the El Chico well site located downstream of the Foxhunt elevated tank site, provide additional groundwater into this portion of the system as well. The Indian Camp elevated tank site provides direct service to the southwest portion of the City's system and supply flow to the Willow Springs Oaks pressure plane (South Pressure Plane) on the far southwest corner of the service area. Well 11 and the Willow Wood wells and pump station located centrally in the City's system provides additional groundwater into the distribution system prior to the South Pressure Plane. The Willow Springs Oaks pump station and elevated tank site provides direct service to the South Pressure Plane. The Willow Springs pump station and well site located on the east end of the South Pressure Plane provides additional groundwater into this portion of the system.

The Fort Worth supply is conveyed to the El Chico Pump Station site through a shared 18-inch pipeline. The water then enters the system by a direct connection to the existing 12-inch transmission line in El Chico Drive. Surface water is then conveyed to Hudson Oaks via a 14-inch shared pipeline which runs west along Interstate 20.

Schematic layouts of the City's pumping and storage facilities are included in Appendix A.

The City's distribution system is comprised of approximately 74 miles of pipe ranging in size from 2-inch to 12-inch (excluding the Fort Worth transmission line). The City's distribution system is comprised of approximately 74 miles of pipe ranging in size from 2-inch to 12-inch (excluding the Fort Worth transmission line).

An evaluation of the system identified locations containing deteriorated or undersized piping. Deteriorated pipes have led to significant water loss due to pipe breaks in the system as well as service outages. Undersized lines require higher feed pressures to maintain minimum service requirements. These higher pressures lead to even more breaks in vulnerable areas of the system. Additionally, adequate fire protection requires larger pipes to ensure sufficient flow can be maintained during a fire. A 6-inch pipe is the smallest size that is acceptable for fire coverage and there are several locations within the city where neighborhoods are served by 2-inch pipes. Additionally, adequate fire coverage requires fire hydrants spaced at 500 to 1,000 feet depending upon the area. Many areas in the city exceed even the 1,000-foot separation. The city is contemplating a project to address many of these areas. The City's system is looped, from north to south, in three locations. Additional north-south, as well as east-west, looping will be necessary to ensure adequate flow throughout the system.

E. Storage and Pumping Requirements

According to TCEQ regulations, the following minimum requirements must be provided by a community-type water system that serves more than 250 connections. Minimum residual pressure of 20 psi and a minimum normal operating pressure of 35 psi with an instantaneous use in the system of 1.5 gpm per connection are required.

*TOTAL STORAGE CAPACITY	200 Gallons per Connection
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PRESSURE MAINTENANCE FACILITIES:

A. Pressure Tank	20 Gallons per each Connection
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B. Elevated Tank	100 Gallons per Connection
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WATER SUPPLY FLOW RATE:	0.6 gpm per Connection
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SERVICE PUMPS:	2 or more pumps with total rated capacity of 2.0 gpm per connection or 0.6 gpm if 200 gallons per connection of elevated tank capacity provided
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* Pressure tank storage is not recognized.

1. Ground Storage

The City of Willow Park currently maintains nine ground storage tanks at seven locations within the system. An inventory of the ground storage facilities is included in Table III.3. Table III.4 provides the expected ground storage requirement based on the water customer projections from Section III.B. As evidenced in these tables, the City will meet

the projected regulatory requirement for ground storage volume with the existing facilities. However, from an operational standpoint, additional ground storage may be needed to meet the needs of additional supply and blending as well as insuring adequate emergency supply. Repair and replacement of ground storage tanks is also needed due to age and deterioration.

**TABLE III.3
GROUND STORAGE FACILITIES**

Site Name	Ground Elev. (Ft. above MSL)	Capacity (MG)
Indian Camp Rd.	1,012	0.500
		0.350
Well 9	896	0.06
Fox Hunt	963	0.286
Site 10 (Surry Ln)	954	0.092
El Chico Well Site	945	0.031
Willow Wood	944	0.042
Willow Springs	958	0.024
Willow Springs Oaks	975	0.042
		0.031
El Chico Pump Station	932	0.50
Total Ground Storage		1.958

**TABLE III.4
PROJECTED GROUND STORAGE REQUIREMENTS**

Year	Water Connections	Required Ground Storage (MG)
2020	2061	0.412
2025	2378	0.476
2030	2796	0.559
2035	3081	0.616
2040	3499	0.700
2045	4047	0.809
2050	5194	1.039

*Based on 200 gallons per connection.

2. High Service Pumping

The City currently maintains nine pump stations located throughout the system as well as one emergency pump station. An inventory of the pumping facilities is included in Table III.5. Based on an elevated storage requirement of 100 gallons per connection, the pumping requirement for the City would be 2.0 gallons per connection. Table III.6 provides the expected high service pump requirements based on this scenario and the water customer projections from Section III.B. The ultimate high service pump capacity under this scenario would be 10,894 gpm. While there is a deficiency by the year 2050, it

is slight. Potential improvements to address this shortfall will be examined in later sections of this report.

Item 6.

**TABLE III.5
HIGH SERVICE PUMP FACILITIES**

Site Name	Ground Elev. (Ft. above MSL)	Pump (HP)	Capacity (gpm)
Indian Camp Rd.	1,012	30	700
		30	700
		30	700
Well 9	896	7.5	80
		7.5	80
Fox Hunt	963	20	300
		20	300
Site 10 (Surry Ln)	954	15	350
		15	350
		15	200
El Chico	945	5	100
		10	200
		10	200
Willow Wood	944	10	175
		10	175
		10	175
Willow Springs	958	10	175
		10	175
Willow Springs Oaks	975	10	200
		10	200
		10	200
El Chico Pump Station WP	932	150	1215
		150	1215
		150	1215
El Chico Pump Station HO	932	150	468
		150	468
		150	468
Total High Service Capacity			10,784

**TABLE III.6
PROJECTED HIGH SERVICE PUMP REQUIREMENTS**

Year	Water Connections	Required High Service Pump Capacity (gpm)
2020	2061	4,122
2025	2378	4,756
2030	2796	5,592
2035	3081	6,162
2040	3499	6,998
2045	4047	8,094
2050	5194	10,388

*Based on 2.0 gpm per connection.

3. Elevated Storage

The City of Willow Park currently maintains three elevated storage tanks at the Indian Camp, Fox Hunt and Willow Springs Oaks locations. The Indian Camp and Fox Hunt tanks provide pressure maintenance for the North Pressure Plane with high water levels of 1,132 MSL. The South Pressure Plane is served by the Willow Springs Oaks tank with a high-water level of 1,102 MSL. An inventory of the elevated storage facilities is included in Table III.7. Table III.8 provides the expected elevated storage requirement based on the water customer projections from Section III.B and a requirement of 100 gallons per connection through the year 2045, as discussed in Section III.E.2. As evidenced in these tables, the elevated tank capacity is expected to be sufficient through the year 2050. However, the City has had issues with storage running low in the past. From an operational perspective, the tanks have not been adequate to maintain water supply during times of supply outages. Note also that the elevated storage in the south pressure plane may become insufficient during the planning period based on growth in that area. Additionally, the existing tanks are not expected to last through 2050 as they have deteriorated and will continue to do so. It is likely that one or all of them will require replacement in that time.

**TABLE III.7
ELEVATED STORAGE FACILITIES**

Site Name	Ground Elev. (Ft. above MSL)	Capacity (MG)
Indian Camp Rd.	1,012	0.250
Fox Hunt	963	0.250
Willow Springs Oaks	975	0.125
Total Ground Storage		0.625

**TABLE III.8
PROJECTED ELEVATED STORAGE REQUIREMENTS**

Year	Water Connections	Required Elevated Storage (MG)
2020	2,061	0.206
2025	2378	0.238
2030	2796	0.280
2035	3081	0.308
2040	3499	0.350
2045	4047	0.405
2050	5194	0.519

*Based on 100 gallons per connection.

From a regulatory standpoint, the facilities meet the projected ground storage and elevated storage needs through the planning period. Based on population projections, the pumping capacity becomes deficient sometime prior to 2050. Phased improvements will be necessary for the city to meet regulatory requirements and maintain a high level of service to its customers. Expansion into other areas and the age of the existing facilities will facilitate the need for additional elevated water storage in the future.

F. Recommended Water System Improvements

An analysis of the system has identified some areas that are or will likely become deficient by the year 2050. Elevated storage, distribution piping, transmission lines, and aging infrastructure are elements that should be addressed over the next several years and beyond. Pumping capacity will potentially become inadequate by 2050 and may be resolved with minor upgrades at that time.

1. Ground Storage

While the ground storage appears to be adequate from a regulatory standpoint, additional storage to meet emergency situations and fire flow needs is recommended. A new tank located at the El Chico Fort Worth Pump Station Site would be the most advantageous location. Additionally, Some of the City's existing ground storage tanks are deteriorating. The two ground storage tanks at the Indian Camp location should be rehabilitated with new roofs added. The ground storage tank at the El Chico Well Site Pump Station should be replaced entirely.

2. Elevated Storage

A previous Capital Improvement Plan recommended siting a new 0.25 MG elevated tank in the vicinity of the existing El Chico Well and Pump Station. This would be an

advantageous site and would address some high-pressure issues as well. An alternative would be to install a new tank at a higher elevation near the east side of the City's system where new development is taking place. It is also recommended that the Willow Springs Oaks Elevated Tank be replaced and relocated to a higher elevation and made to match the elevation of the other tanks.

3. Distribution System

Most of the water loss in the City's system is attributable to deteriorating, leaking cast iron or ductile iron waterlines. There are several additional, deteriorated lines in the system that are in need of replacement as depicted in Figure III.3. Additionally, there are a number of lines that are less than 6-inches in diameter and serve residential areas. It is recommended that these lines be upsized to 6-inch and that fire hydrants be installed in locations where the maximum separation is being exceeded.

4. Transmission Lines

It is recommended that a new 12-inch transmission line be installed from the new El Chico Pump Station to the Fox Hunt ground storage facility. This would eliminate supply flow through the distribution system, reducing system pressures, and it would be a more efficient means of filling the Fox Hunt Elevated tank. Additionally, main line loops along Crown Road, Bankhead Highway, and others would provide more reliable service at lower pressures. A tie-in from the new Willow Park/Hudson Oaks 14-inch supply line to provide surface water supply to the Willow Springs Oaks pressure plane is also recommended.

All of the proposed water distribution and storage improvements are depicted in Figure III.2.

G. Priority and Cost Estimates

The following costs and priority timelines may help in planning and budgeting for capital improvement projects. Table III.9 includes both the estimated costs of the recommended improvements and the recommended timeframes for completion of those projects.

**TABLE III.9
WATER SYSTEM IMPROVEMENTS
PRIORITY AND PROJECTED COSTS**

Item	Project	Location	Cost
1	West Bankhead Water Line Extension Ph. 1	El Chico/Fox Hunt	\$ 700,000.00
2	East Bankhead Water Line	Bankhead South of IH20	\$ 885,000.00
3	West Oak Water Line Replacements	West Oak Subdivision	\$ 5,000,000.00
4	Rehabilitate Indian Camp Ground Storage Tanks	Indian Camp Tank Site	\$ 500,000.00
5	Disinfection Improvements	All Well Sites	\$ 100,000.00
6	Squaw Creek & Local Water Line Replacements	Squaw Creek Road	\$ 3,750,000.00
7	Install East Side Elevated Tank	El Chico Well Site	\$ 5,000,000.00
8	West Bankhead Water Line Extension to FM 5	Bankhead Road to FM 5	\$ 1,170,000.00
9	Replace Willow Springs Oaks Elevated Tank	Willow Springs Oaks Site	\$ 5,500,000.00
10	Willow Springs Oaks Interconnect	IH20 & Crown Pointe Blvd	\$ 75,000.00
11	El Chico to Fox Hunt Transmssion Line	El Chico/Fox Hunt	\$ 3,500,000.00
12	Upsize Lines	City Wide	\$ 3,600,000.00
13	Replace Deteriorated Lines	City Wide	\$ 2,500,000.00
14	Fire Hydrant Additions	City Wide	\$ 100,000.00
15	Replace Fox Hunt Elevated Tank & Upsize	Fox Hunt Tank Site	\$ 5,750,000.00
16	Replace Willow Springs Oaks Water Lines	Willow Springs Oaks	\$ 4,500,000.00
17	Broadway Loop	Broadway Street	\$ 250,000.00
18	Russell Road Water Line	Russell Road	\$ 830,000.00
19	Replace Indian Camp Elevated Tank	City Wide	\$ 6,000,000.00
20	Fee Studies		\$ 75,000.00

The costs in Table III.9 make allowance for inflation. The priority of the line replacements and fire hydrant additions is based on the level of deterioration (number of repairs) and the City's staff recommendations. The costs have been segregated to reduce the cost impact and allow for staggering of debt service. The line replacements should be undertaken as soon as possible and on as rapid a pace as possible to reduce water loss in the system and the associated maintenance costs. The line upsizes are not demand driven and are not critical from an operational standpoint. The City must weigh this against safety concerns when attributing a priority to this item. The remainder of the recommended improvements are driven by increased demand in the system and there should be flexibility in the timing of the improvements. The pace at which development occurs may accelerate or delay the need for these items. Development may also help to offset the cost of these improvements through cost sharing agreements and impact fees.

IV. WASTEWATER SYSTEM

A. Regulations

The TCEQ is also the agency which oversees wastewater systems in the State of Texas. The TCEQ is tasked with ensuring compliance with EPA and Texas regulations concerning the effects of wastewater discharge into the waters of the State as well as public welfare and air quality. The rules promulgated by the TCEQ for this purpose are found in 30 TAC Chapter 217. Subchapter B of the 217 rules pertains to the determination of capacity and design loadings for wastewater systems. Subchapter C sets out the regulations regarding collection systems and Subchapters E through L pertain to the design and sizing of wastewater treatment systems.

The TCEQ's regulations governing wastewater systems can be viewed online at www.tceq.texas.gov/rules/indxpdf.html.

B. Wastewater Flows

Critical parameters for wastewater system planning include average daily flow, peak daily flow, and peak hour flow. Wastewater flow projections were developed using the 2025 wastewater flow records as the base year and applying projected sewer connection growth throughout the planning period. In 2025, the City served approximately 1,097 sewer connections and recorded a total annual wastewater flow of approximately 125.91 MG/Yr. The average daily flow was approximately 0.345 MGD, or 314 gallons per day per connection. The peak daily flow used for the projections was based on the highest recorded daily flow in 2025, which was approximately 0.630 MGD, or 574 gallons per day per connection. Future average-day and peak-day wastewater flows were projected by applying these per-connection flow rates to the projected number of sewer connections, while peak-hour flows were projected using the adopted peak-hour design criterion. The City has entered an agreement with the City of Hudson Oaks to treat up to 250,000 gallons per day at the new treatment facility. However, current flows and projections for Hudson Oaks would indicate a maximum contribution of 150,000 gallons per day. The projections for future capacity requirements take this into account. In addition to anticipated growth, approximately 1,281 existing water customers are not currently connected to the sewer system. As sewer facilities are extended and made available, these customers may eventually connect to the collection system; however, the timing of these connections will depend largely on future system improvements and development patterns. For planning purposes, these additional connections are assumed to begin coming online in 2050, and the wastewater connection and flow projections have been adjusted accordingly. Based on these assumptions, wastewater flows are projected to increase as new development occurs and additional existing water customers connect to the sewer system.

The City has two develops approved for construction that will significantly increase the flow to the wastewater treatment plant in addition to the Hudson Oaks contribution. These include the mixed use Beall property at the far east side of the system and the Clearion development located on the west side. The Beall property is projecting

approximately 82,700 gpd of average day flow under their first phase of construction. This would be expected to impact the system within five years. The latter phases include an additional 268,200 gpd which is expected to develop over the following five years. The Clearion development is projecting 241 single family residential connections within the next five years or an estimated 72,300 gpd.

**TABLE IV.1
WASTEWATER CONNECTIONS AND FLOW PROJECTIONS**

Year	Sewer conn	Yearly Flow (MG/Yr)	Avg. Daily Flow		Peak Hour gal/day/conn
			MGD	gal/day/conn	
2020	810	97.02	0.265	327	825
2021	870	105.62	0.289	332	825
2025	1097	125.91	0.345	314	825
2030	2114	242.60	0.665	314	825
2035	3008	345.21	0.946	314	825
2040	3316	380.56	1.043	314	825
2045	3624	415.91	1.139	314	825
2050	3911	448.89	1.230	314	825

C. Existing Wastewater System

The City's existing wastewater system is shown schematically in Figure IV.1. It consists of approximately 14 miles of 6-inch through 12-inch gravity mains and 2.7 miles of 2-inch through 6-inch force main, currently serving 1,097 customers. The wastewater system currently serves less than half the residences and businesses in Willow Park. Wastewater collected from the system is transferred by force main from four sewer lift stations. An area located on Crown Road on the west side of the City which serves eight homes utilizes individual, private lift stations. Sewer is transferred from these lift stations via a single, 2-inch force main directly to the wastewater treatment plant.

The Willow Park Village lift station serves the area generally east of Ranch House Road, south of Interstate 20, west of Hewitt Lane, and north of Bankhead Highway. The lift station was upgraded in 2015 and includes three 35 horsepower pumps rated at approximately 219 gpm each. This lift station pumps to a manhole in Willow Crossing Road through a 6-inch force main.

The Beavers Creek lift station serves the area bounded generally on the north by Scenic Drive, on the east by Tricia Trail, on the south by East Bankhead Highway, and on the west by Chuckwagon Trail. This station also receives flow from the Willow Park Village lift station. The Beavers Creek lift station was also upgraded in 2015 and consists of three 20 horsepower pumps rated at an estimated 278 gpm each and pumps via 6-inch force main to a manhole in Pitchfork Trail.

The Kings Gate lift station receives flow from the entire collection system except the few homes on Crown Lane previously mentioned. This station was upgraded along with the others and again in 2021 and currently consists of three 30 horsepower pumps rated at an estimated 450 gpm each. This lift station pumps to the wastewater treatment plant through a 10-inch force main. The lift station clogs frequently due to the nature of the sewage and is in need of a grinder to eliminate larger solids and rags.

A project has recently been completed to install a lift station on the south side of Interstate 20 on Bankhead Highway and a force main to the 12-inch gravity trunk line which feeds the Kings Gate Lift Station. The new lift station will allow service to the currently unserved areas west of Ranch House Road and South of Interstate 20. A new transmission line in this area will be required to collect and convey the sewer.

The current capacity of the wastewater treatment plant is 500,000 gpd. The plant was installed in 2021 as an interim solution to the City's overall wastewater treatment needs. However, a project is in progress to install a new 0.75 MGD wastewater treatment plant, replacing the existing interim plant. The interim facility is a conventional activated sludge wastewater plant contained in steel basins. The service area is located in the drainage basin for Lake Benbrook which has been designated as an impaired stream. Because of this, the TCEQ requires lower limits than would be typical for a plant of this size. The effluent standards in place for the plant are BOD-5 ppm, TDS-5 ppm, ammonia-nitrogen-1.8 ppm, and phosphorus-1.0 ppm. In order to meet these limits, filtration and coagulant feed are required at the plant. The City has obtained a new discharge point to dispose of up to 500,000 gpd into Reservoir No. 23 at Squaw Creek Golf Course. The effluent standards in place for the new discharge point are BOD-10 ppm, TDS-15 ppm, ammonia-nitrogen-3 ppm, and phosphorous-0.5 ppm. The City is currently constructing the new 0.75 MGD wastewater treatment facility which will utilize both of the permitted discharge locations. This plant is being constructed as a permanent solution to the City's needs with upgrade capability to 1.0 MGD within the footprint that is being built. The expectation is that an additional 0.25 MGD capacity would be added in the short term to address expected demands. Additional improvements may be added later to increase the plant capacity further, however, this would require additional disposal options and permitting.

D. Recommended Wastewater System Improvements

The capacity of the wastewater system has been impacted somewhat by inflow and infiltration as well as a high rate of growth in the community. Inflow and infiltration (I&I) occur when segments of the collection system are in disrepair and allow stormwater and water from other sources to infiltrate the sewer system. The City has had significant (I&I) over the last several years which results in overflows of manholes (unauthorized discharges), overburdening of lift stations and force mains, and capacity exceedance at the wastewater treatment plant. The City has been in the process of identifying sources of I&I and has significantly improved the system in recent years; however, some areas of the system still need to be addressed. Additionally, the City's Kings Gate Lift Station is in need of upgrades to prevent clogging of pumps and related treatment issues. Improvements discussed in the following sections are depicted in Figure IV.2.

The greater impact on the wastewater system is growth that has been occurring and is expected to occur in the next few years. The City has made an agreement to treat up to 250,000 gallons per day of sewage from the City of Hudson Oaks in the new plant. The actual flow treated on an average day basis is not expected to exceed 150,000 however, in the short term.

1. Collection System

It is recommended that the City continue smoke testing and/or video inspection of existing sewer mains. Problem areas identified to date have been addressed, but it is expected that other areas will be identified. It is also recommended that the City adopt and enforce a pretreatment program to prevent toxic materials from entering the collection system and eventually interfering with the treatment process. The Kings Gate Lift station should be equipped with a grinder as previously stated. Other minor improvements to other lift stations are recommended.

The location and patterns of development will dictate when potential improvements will be necessary as well as the need for new lift stations and collection lines. A project is underway to install a lift station on the south side of Interstate 20 on East Bankhead Highway as well as a 10-inch gravity trunk line and force main to convey it to the existing collection system. The new lift station will allow service to the currently unserved areas east of Ranch House Road and South of Interstate 20 to the east edge of the City's service area.

2. Wastewater Treatment

As mentioned previously, the City is constructing a new 1.0 MGD wastewater treatment plant. Based on the information in Table IV.1, the current plant would only be compliant until 2028 based on the TCEQ's 75% of capacity design threshold. Flows from the committed agreements and developments will meet the threshold by that time. Therefore, the City should begin planning for additional wastewater treatment capacity as soon as possible. The new plant is being designed for 0.75 MGD with expansion capabilities to 1.0 MGD. This would be compliant to the year 2040 at which time further expansion would need to be underway. Capacity beyond 1.0 MGD would require additional permitting and most likely re-use sites (irrigation). Due to the efficiency of treatment and economy of space, sequencing batch reactor (SBR) technology has been selected for the new plant for which capacity can be increased relatively easily. Additionally, it is recommended that locations for the irrigation of effluent be identified and secured as this may be a requirement of future permits for the disposal of wastewater effluent. Golf courses, parks, and athletic fields are among the sites commonly used for irrigation. The City is currently investigating a number of sites for this purpose. Other potential options should be explored as well including a joint effort with other communities to reduce the cost of the facility.

E. Priority and Cost Estimates

The following costs may help in planning and budgeting for capital improvement projects. Table IV.2 includes the estimated costs of the recommended projects. The costs in Table IV.2 make allowance for inflation.

TABLE IV.2
WASTEWATER SYSTEM IMPROVEMENTS
PRIORITY AND PROJECTED COSTS

Item	Project	Location	Cost
1	Upsize WWTP	JD Towles at River	\$ 1,000,000.00
2	South of IH20 Sewer Transmission	South of IH 20	\$ 4,400,000.00
3	East Bankhead Lift Station	Broadway & Bankhead	\$ 600,000.00
4	Upsize WWTP	JD Towles at River	\$ 10,000,000.00
5	Effluent Irrigation	-	\$ 2,000,000.00
6	West Bankhead Extension	West Bankhead	\$ 1,000,000.00
7	Line Testing	City Wide	\$ 150,000.00
8	Lift Station Improvements	All Lift Stations	\$ 500,000.00
9	Replace Deteriorated Lines	City Wide	\$ 650,000.00
10	Fee Studies		\$ 35,000.00

The costs in Table IV.2 make allowance for inflation. The priority of the wastewater improvements is based on the condition of the existing facilities, known maintenance concerns, and the City staff's recommendations. The costs have been segregated to reduce the cost impact and allow for staggering of debt service. The collection system, lift station, and force main improvements should be undertaken as soon as possible and on as rapid a pace as possible to reduce maintenance issues in the system and improve reliability.

V. STREET SYSTEM

A. Inventory

A pavement condition analysis was recently performed in May 2025 by Infrastructure Management Services, LP (IMS) on the existing street inventory, including arterial, collector, and local streets. This inventory utilized Integrated Road Information System technology to capture images and data of the existing streets and assign an associated Pavement Condition Index (PCI) for each section of roadway based on the type, level, and severity of distress. The Pavement Condition Index serves as an objective, numerical way to compare conditions of each roadway in the city.

B. Evaluation

Unlike water and wastewater systems, streets are not regulated by any governing agency. However, street conditions can have significant impacts on the safety of the city's residents and should be treated accordingly. Whilst water and sewer systems are of the utmost importance to the underlying infrastructure of a city, the streets that make up a city are much more visible and easily noticeable to the public when there is a deficiency. Smaller cities with little growth often do not have the funding available to adequately maintain the existing inventory, let alone make significant improvements. However, as a city grows and develops it can open the city up to more financial options, such as larger street maintenance funds within the annual budget or various avenues for issuance of debt. For a city with significant growth potential such as Willow Park, planning for future roadway improvements in combination with adequate street maintenance is essential.

Based on the inventory and street analysis that was conducted by Infrastructure Management Services, LP, the PCI for each section of roadway dictates the level of improvement that would be necessary to adequately improve, rehabilitate, or maintain the street's condition. Per this street analysis by IMS, the national average pavement condition score ranges from 60-65 and the City of Willow Park averages a pavement condition score of 68. This puts Willow Park above the national average in terms of overall pavement condition across the city.

As pavement deteriorates over time, the costs associated with rehabilitation and lifetime extension of the pavement increase with the level of rehabilitation required. The pavement's condition and associated PCI value broadly determines the appropriate rehabilitation activity at that time. Therefore, when a pavement approaches the critical PCI for a given rehabilitation activity, it becomes a higher priority for a City to address, because if neglected past that critical PCI, the required rehabilitation activity jumps to the next requirement. For example, if a section of an asphalt street is beginning to see minor cracking or rutting and has a PCI of approximately 75, the required rehabilitation is simple maintenance activities such as applying a chip seal or crack sealing. However, if this same stretch of pavement is left for several years with minimal to no maintenance performed, then the PCI will most likely drop below a threshold in which chip seal or

crack sealing would be adequate and would likely require full width mill and overlay in order to properly rehabilitate the road.

The widely accepted best practice for overall pavement management is to effectively utilize a combination of the city's annual budgetary funds and debt issuance, with a logical approach to determining which roads need to be targeted by what improvement to maximize benefit to the citizens and the street system as a whole. If the City of Willow Park was to simply focus all annual funding towards reconstruction of the streets that were in the worst condition, it would not be able to keep up with the roads throughout the city that are deteriorating. This would lead to ultimately having an overall lower pavement condition index, and worse system at large. Conversely, if the City of Willow Park were to only focus on maintenance and rehabilitation of streets, the underlying issues for the streets that were in the worst condition would never be addressed, leading to the rehabilitated street deteriorating even faster than before which would result in no net benefit for the citizens or the street system as a whole. When proactive maintenance and rehabilitation is properly done on streets early in their lifecycle, the pavement life can be significantly prolonged which allows for the most optimized use of city funds.

The recommended approach for pavement management for the City of Willow Park is to utilize a dedicated portion of the City's annual street fund for maintenance and minor rehabilitation, and utilize bonds and debt issuance for larger street capital improvements. Maintenance and rehabilitation consist of, but are not limited to, crack and joint sealing, surface treatment, patching, and chip seals. Capital projects largely consists of mill and overlay or full-depth reconstruction of roadways, usually necessary due to failure of the subgrade underneath the pavement. Generally low PCI roads require reconstruction, but each street should be looked at on a case by case basis. For example, a street that is seeing significant alligator cracking and potholes, would not be best served by patching, seal coat, or even mill and overlay, but would be better addressed by full-depth reconstruction because the issues arose from the inadequate subgrade underneath the pavement. Similarly, if a street is seeing raveling, weathering, and minor cracking, then it would be ineffective use of the City's funds to reconstruct the street, and should instead explore maintenance options such as a crack sealing, surface treatment, or a thin overlay.

For streets that have been identified as being in need of major rehabilitation or reconstruction, then additional consideration should be given to the type of improvement for the street that provides the longest lifecycle in combination with being the most economical. Generally, local roads that see relatively lighter traffic in terms of volume and weight are good opportunities for asphalt overlay or reconstruction. Whereas concrete pavement would be most beneficial for arterials and specific collector roads that see larger traffic volume, as well as heavier loads. Willow Park largely consists of subgrade soils that are expansive, which was not accounted for when a large portion of the existing street system was developed and constructed. Therefore, when possible during rehabilitation and reconstruction projects, it is highly recommended to utilize subgrade stabilization to prevent premature cracking or early structural failure of the pavement.

C. Priority and Cost Estimates

Estimated costs and priorities have been assigned to the street system according to the aforementioned analysis of cost of improvement, cost of deferral, road condition, road type, etc. Table V.1 includes the recommended improvement, approximate estimated costs, and the recommended priorities for the capital projects. The costs shown for each recommendation considers inflation based on the associated year of the recommended improvement. Figure V.1 shows the City of Willow Park street inventory map with the roads identified that are on the list of priorities to address as a capital project.

a. Maintenance

In order to maintain the quality and extend the life of the streets that are currently in good shape, it is recommended that an annual seal coat program be implemented to maintain and extend the life of the streets that are not currently in poor condition or soon to be improved. A yearly operating allowance within the street department budget should be considered for this purpose and is usually approximately \$100,000 annually for a city the size of Willow Park. Table V.1 shows the recommended priority list for the seal coat maintenance program to target.

b. Capital Projects

The goal of the projects in the capital projects section is to improve the overall pavement condition of the City's street network through various methods. This can consist of targeting the streets within the city that are in the worst condition and require mill and overlay, full street reconstruction, and rehabilitation. This can also include upgrading vital thoroughfares throughout the City of Willow Park that are at critical points in their life cycle, whether that be pavement condition or traffic flow.

The City of Willow Park is also positioned to coordinate with, and work alongside, Parker County to repair certain roads that the city deems necessary as part of the City's capital projects. This provides the City the opportunity to potentially utilize its own street maintenance funds to pay for the county to construct either hot mix asphalt overlay or chip seal on the necessary roads.

The recommended priority list as shown in Table V.1 was put together primarily based on a cost of deferral method, which as discussed, strives to provide the city with the most efficient use of available funds. For example, as shown in Table V.1, Jeri Ridge Road is shown as a higher priority to address with a capital project than Hilltop Court despite Jeri Ridge Road having a current PCI of 50 compared to Hilltop Court's current PCI of 29. Jeri Ridge Road is currently in better overall condition than Hilltop Court but is recommended to be addressed sooner in part because the level of necessary improvement to rehabilitate is less. Roadway reconstruction is the most thorough repair of a street, but is also the most expensive. Generally, roads

that have a PCI notably less than 50 will likely require roadway reconstruction to properly rehabilitate the road. Mill and overlay is a cheaper option compared to roadway reconstruction, but is generally only adequate for roads with a PCI at approximately 50 or greater. Once a road dips significantly below a PCI of 50, the cost to improve begins to dramatically increase.

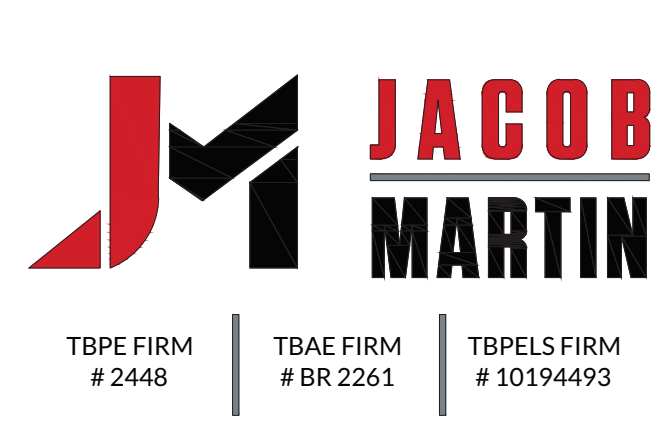
Whilst the PCI and cost of deferral is an important consideration when determining prioritization of streets that should be targeted by capital projects, the respective thoroughfare classification of each street needs to also be considered. Many of the roads shown as highest priority in Table V.1 are local roads, which while still important and vital to the City's overall infrastructure, may not have the same number of beneficiaries city-wide as a more critical and major thoroughfare. For example, whilst Post Oak Court is a high priority item for the city to address and improve in terms of PCI and cost of deferral, it is a short local road that serves approximately 6 residences. Whereas improving and upgrading a more major thoroughfare such as a Squaw Creek Road or East Bankhead Highway would have a much larger impact on citizens across the city.

When considering larger capital projects, it is also recommended to target areas where both street and other utilities are needing improvement and combining the projects into one, as this can reduce overall capital expenses through cost and resource efficiency. Whilst it may not be the most effective way of raising a street system's average PCI, it can have larger benefits to the city's infrastructure as whole. All of the strategies noted should be considered when the City determines which roads need to be targeted with available funds.

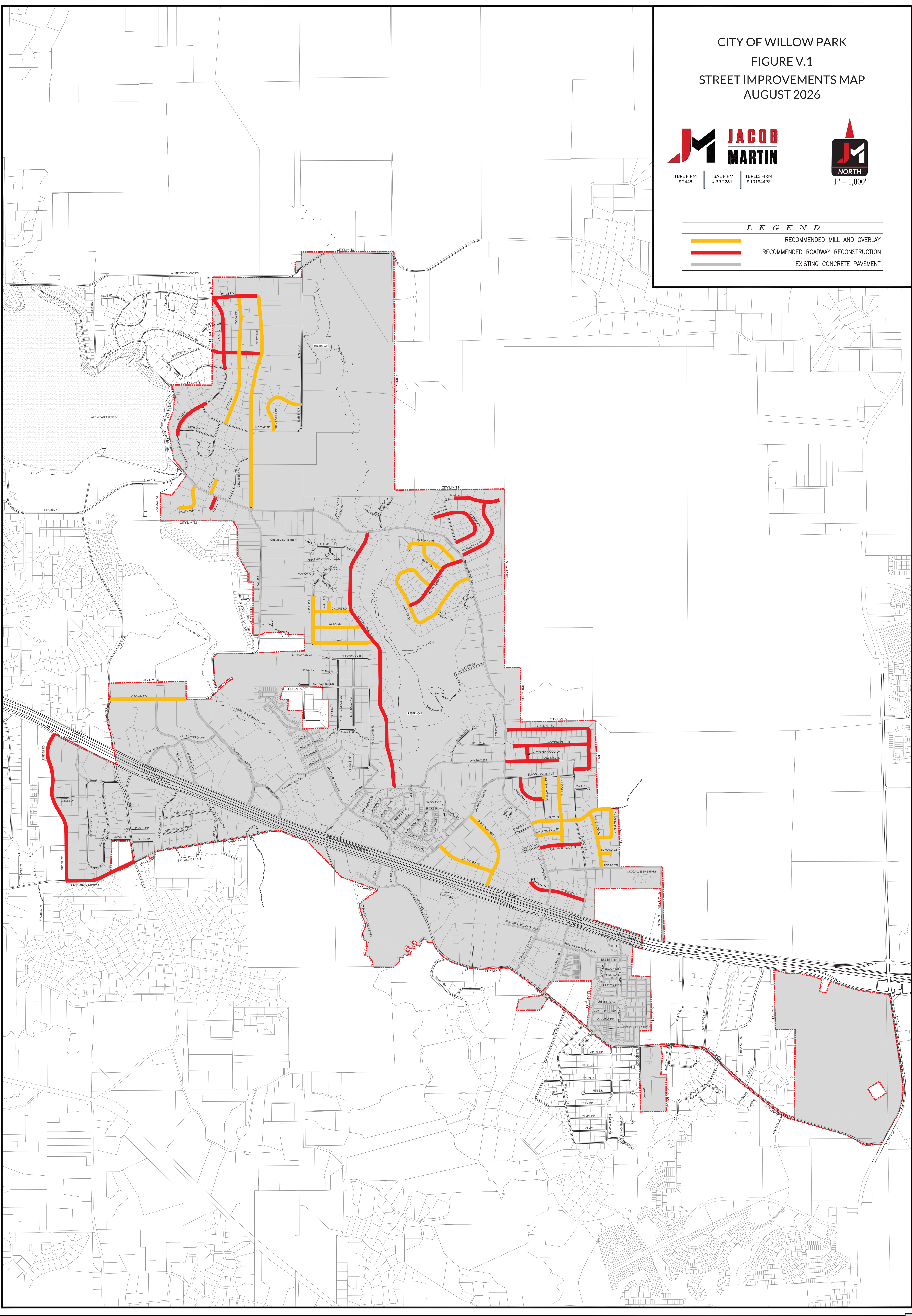
TABLE V.1
STREET SYSTEM CAPITAL PROJECTS
PRIORITY AND PROJECTED COST

Priority	Project Location	Start	End	Description	Current Avg. PCI	5 Year Avg. PCI	Linear Feet	Estimated Cost
1	Cactus Road	Verde Road	Squaw Creek Road	Mill and Overlay	47	36	1,123	\$ 300,000
2	Mesa Springs Road	Ranch House Road	Jeri Ridge Road	Mill and Overlay	47	35	766	\$ 80,000
3	Post Oak Court	Ranch House Road	End	Mill and Overlay	49	37	447	\$ 50,000
4	Aspenwood Drive	Woodbridge Court	Sam Bass Road	Road Reconstr.	25	15	469	\$ 200,000
5	Jeri Ridge Road	Pleasant Ridge Lane	Stage Coach Trail E	Mill and Overlay	50	39	2,042	\$ 170,000
6	Crown Road	Mikus Road	Crown Pointe Blvd	Mill and Overlay	51	39	2,267	\$ 186,000
7	Pleasant Ridge Lane	Ranch House Road	El Chico Trail	Road Reconstr.	26	16	1,229	\$ 500,000
8	Chaparral Court	Stage Coach Trail E	Willow Park Drive	Road Reconstr.	27	17	1,125	\$ 355,000
9	Chuckwagon Trail	Stagecoach Trail	I-20 Frontage Road	Mill and Overlay	52	40	2,462	\$ 210,000
10	Sam Bass Road	Ranch House Road	Short of El Chico Trail	Road Reconstr.	28	18	1,590	\$ 557,000
11	Crown Road	Ranch House Road	Ridge Road	Mill and Overlay	54	43	6,345	\$ 525,000
12	Regent Court	Lori Road	End	Road Reconstr.	29	19	380	\$ 231,000
13	Indian Camp Road	Crown Road	E Lake Drive	Road Reconstr.	29	17	1,459	\$ 665,000
14	Hilltop Court	Ranch House Road	End	Road Reconstr.	29	18	387	\$ 125,000
15	Woodbridge Court	Fox Hunt Trail	End	Road Reconstr.	31	21	2,161	\$ 925,000
16	Cook Road	Live Oak Road	Ridge Road	Mill and Overlay	56	46	3,847	\$ 320,000
17	Pitchfork Trail	Stagecoach Trail	Chuckwagon Trail	Mill and Overlay	57	47	1,780	\$ 155,000
18	Tumbleweed Trail	Appaloosa Street	Surrey Lane	Mill and Overlay	57	47	1,225	\$ 100,000
19	Appaloosa Street	Surrey Lane	Scenic Trail	Mill and Overlay	57	46	1,663	\$ 130,000
20	Parkway Drive	Willow Crest Drive	End	Mill and Overlay	58	47	1,688	\$ 182,000
21	Surrey Lane	Ranch House Road	Tumbleweed Trail	Mill and Overlay	58	48	2,464	\$ 211,000
22	Vista Drive	Coronado Court	Ridge Road	Road Reconstr.	34	23	2,112	\$ 1,022,000
23	Fox Hunt Trail	Ranch House Road	El Chico Trail	Road Reconstr.	34	23	3,587	\$ 1,478,000
24	Willow Crest Drive	Ranch House Road	Fairway Drive	Road Reconstr.	35	24	2,162	\$ 1,235,000
25	Russell Road	I-20 Frontage Road	E Bankhead Hwy	Road Reconstr.	37	26	4,505	\$ 2,180,000
26	Regent Row	Ranch House Road	Lori Road	Road Reconstr.	37	26	1,948	\$ 1,243,000
27	Squaw Creek Road	Sam Bass Road	Ranch House Road	Road Reconstr.	63	54	8,911	\$ 5,685,000
28	Verde Road	Start	End	Mill and Overlay	63	53	1,379	\$ 492,000
29	Canyon Court	El Chico Trail	End	Road Reconstr.	39	29	1,804	\$ 793,000
30	Ridge Road	Crest Road	Crown Road	Road Reconstr.	40	28	1,346	\$ 592,000
31	Lori Drive	Bend on Lori Drive	End	Road Reconstr.	40	30	1,326	\$ 816,000
32	Northchase Drive	Ranch House Road	Lori Drive	Road Reconstr.	41	30	2,148	\$ 1,370,000
33	Valley View Court	Ranch House Road	End	Mill and Overlay	42	31	1,045	\$ 113,000
34	Vista Drive	Live Oak Road	Nichols Road	Road Reconstr.	42	29	1,584	\$ 767,000
35	E Bankhead Hwy	FM 5	Russell Road	Road Reconstr.	43	29	2,300	\$ 1,219,000
36	Buffalo Court	Appaloosa Street	End	Mill and Overlay	65	56	318	\$ 82,000
37	Yucca Road	Verde Road	Squaw Creek Road	Mill and Overlay	66	56	1,777	\$ 587,000
38	Willow Park Drive	Chaparral Court	Stage Coach Trail E	Mill and Overlay	66	57	675	\$ 95,000
39	Buena Vista Drive	Live Oak Road	Emsley Drive	Mill and Overlay	66	57	1,944	\$ 207,000
40	Bluff View Drive	Willow Crest Drive	Parkway Drive	Mill and Overlay	66	56	1,009	\$ 113,000
41	Cactus Court	Cactus Road	End	Mill and Overlay	67	57	252	\$ 100,000
42	Mesa Road	Verde Road	Squaw Creek Road	Mill and Overlay	67	58	1,438	\$ 474,000
43	Fairway Drive	Ranch House Road	Willow Crest Drive	Mill and Overlay	68	56	4,824	\$ 414,000
Total							85,313	\$ 27,254,000

CITY OF WILLOW PARK
FIGURE V.1
STREET IMPROVEMENTS MAP
AUGUST 2026



LEGEND	
	RECOMMENDED MILL AND OVERLAY
	RECOMMENDED ROADWAY RECONSTRUCTION
	EXISTING CONCRETE PAVEMENT



VI. DRAINAGE SYSTEM

A. Inventory

The City of Willow Park's drainage system consists mainly surface drainage, roadside ditches and culverts. Some areas include curb and gutter with inlets, and storm drains. A previous inventory and analysis was prepared as part of the 2019 Master Drainage Plan by Jacob & Martin, LLC and updated in August 2022. As much of the conditions affecting drainage within the City has not changed since the date of that study, reference is made to the inventory therein. Some areas have developed since the 2019 study, however the drainage components of those developments were evaluated at the time of approval and therefore not included herein. Additionally, some improvements have been made through the City's drainage utility department over the intervening years and those improvements are accounted for in this update. For example, some culverts have been replaced and upsized in which case they have been removed from the list of structures that were determined to be under capacity. Figure V.1 shows the Culvert Inventory Map for the City of Willow Park, which was created with the 2019 study and is being utilized for this update.

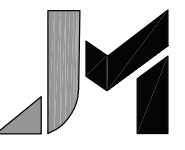
The areas within the city limits for the City of Willow Park that are currently shown to be within the FEMA floodplain are indicated in the flood maps in Figures V.2 and V.3. Most of the flood plain areas in Willow Park follow the Clear Fork of the Trinity River and Squaw Creek with minor tributaries located on the far northeast portion of the City boundary. Much of the Clear Fork flood plain is designated as Zone AE with the base flood elevation determined and floodway delineated. The Squaw Creek corridor and the other tributaries are categorized as Zone A which is defined as the area subjected to flooding in the 100-year flood event, with no base flood elevations determined.

The existing storm drainage facilities are predominantly surface drainage structures consisting of culverts, open channels, and ditches. There are also a number of storm drain structures employed by TxDOT on the I-20 drainage system which bisects the City running east and west.

The 2019 Drainage Master Plan identified numerous culverts that are under capacity as indicated in Table V.1. The corresponding list of culverts in need of replacement has been revised to remove culverts that have since been replaced and culverts for which the capacity exceedance is marginal. This resulted in 64 culverts that are under capacity and they are contained in the list in Table V.2. In specific cases of significant drainage issues, these should be addressed in the short term. Those of lesser concerns could be addressed through yearly allocation of the City's drainage utility fund and as part of larger bond projects.

Per discussions with city staff and field observation, several areas of localized flooding were identified as being of most concern. These are shown below in order of priority. First among these is a problem in the area between Sam Bass Road and Stagecoach Trail west of Ranch House Road. In this area water is backing up into yards and homes and is

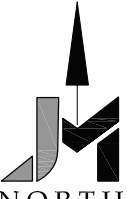
CITY OF WILLOW PARK
FIGURE V.1
CUVLERT INVENTORY MAP
MARCH 2019



**JACOB
MARTIN**

3465 CURRY LANE
ABILENE, TX 79606
325-695-1070

1508 SANTA FE DR, STE 203
WEATHERFORD, TX 76086
817-594-9680
FIRM# F-2448



NORTH

1" = 1000'

LEGEND

	DELINEATED DRAINAGE BOUNDARY
	CITY LIMITS
	TNRIS 10-FOOT CONTOURS
	FEMA FLOODPLAIN
	RIVER OR CREEK

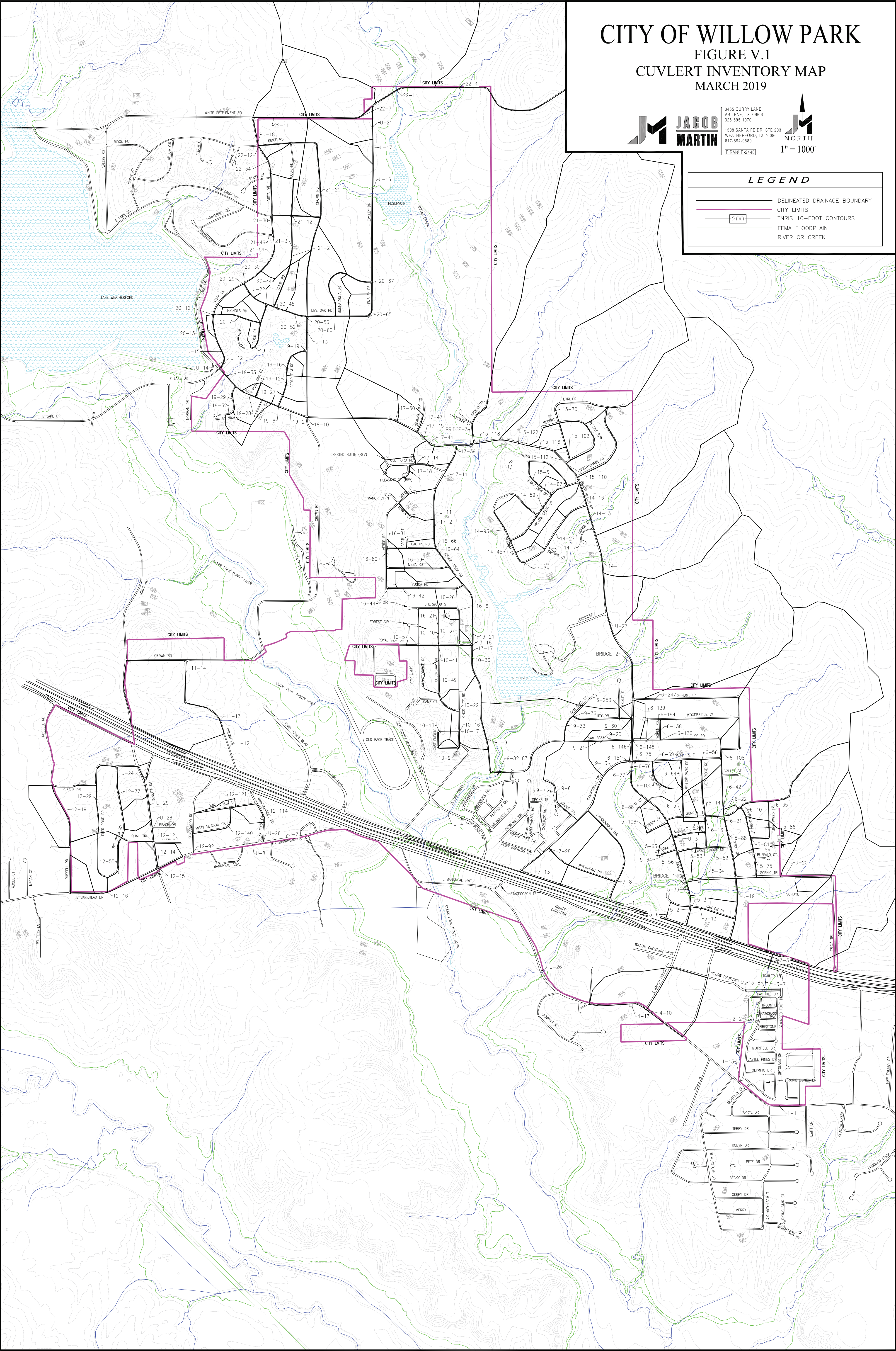


FIGURE V.2: FLOOD PLAIN MAP PANEL 48367C0300E

NOTES TO USERS

This map is for use in administering the National Flood Insurance Program. It does not necessarily identify all areas subject to flooding, particularly from local drainage sources of small size. The community map repository should be consulted for possible updated or additional flood hazard information.

To obtain more detailed information in areas where **Base Flood Elevations** (BFEs) and/or **floodways** have been determined, users are encouraged to consult the Flood Profiles and Floodway Data and/or Summary of Stillwater Elevations tables contained within the Flood Insurance Study (FIS) report that accompanies this FIRM. Users should be aware that BFEs shown on the FIRM represent rounded whole-foot elevations. These BFEs are intended for flood insurance rating purposes only and should not be used as the sole source of flood elevation information. Accordingly, flood elevation data presented in the FIS report should be utilized in conjunction with the FIRM for purposes of construction and/or floodplain management.

Coastal Base Flood Elevations shown on this map apply only landward of 0.3' North American Vertical Datum of 1988 (NAVD 88). Users of this FIRM should be aware that coastal flood elevations are also provided in the Summary of Stillwater Elevations table in the Flood Insurance Study report for this jurisdiction. Elevations shown in the Summary of Stillwater Elevations table should be used for construction and/or floodplain management purposes when they are higher than the elevations shown on this FIRM.

Boundaries of the **floodways** were computed at cross sections and interpolated between cross sections. The floodways were based on hydraulic considerations with regard to requirements of the National Flood Insurance Program. Floodway widths and other pertinent floodway data are provided in the Flood Insurance Study report for this jurisdiction.

Certain areas not in Special Flood Hazard Areas may be protected by **flood control structures**. Refer to Section 2.4 "Flood Protection Measures" of the Flood Insurance Study report for information on flood control structures for this jurisdiction.

The **projection** used in the preparation of this map was Texas State Plane north central zone (FIPSZONE 4202). The **horizontal datum** was NAD83, GRS1980 spheroid. Differences in datum, spheroid, projection or State Plane zones used in the production of FIRMs for adjacent jurisdictions may result in slight positional differences in map features across jurisdiction boundaries. These differences do not affect the accuracy of the FIRM.

Flood elevations on this map are referenced to the North American Vertical Datum of 1988. These flood elevations must be compared to structure and ground elevations referenced to the same vertical datum. For information regarding conversion between the National Geodetic Vertical Datum of 1929 and the North American Vertical Datum of 1988, visit the National Geodetic Survey website at <http://www.ngs.noaa.gov/> or contact the National Geodetic Survey at the following address:

NGS Information Services
NOAA, NNGS12
National Geodetic Survey
SSM-C-3, #6202
1315 East-West Highway
Silver Spring, MD 20910-3282

To obtain current elevation, description, and/or location information for **bench marks** shown on this map, please contact the Information Services Branch of the National Geodetic Survey at (301) 713-3242, or visit its website at <http://www.ngs.noaa.gov/>.

Base map information shown on this FIRM was provided in digital format by NCTCOG. This information was digitized at a scale of at least 1:12,000 from aerial photography dated 2003.

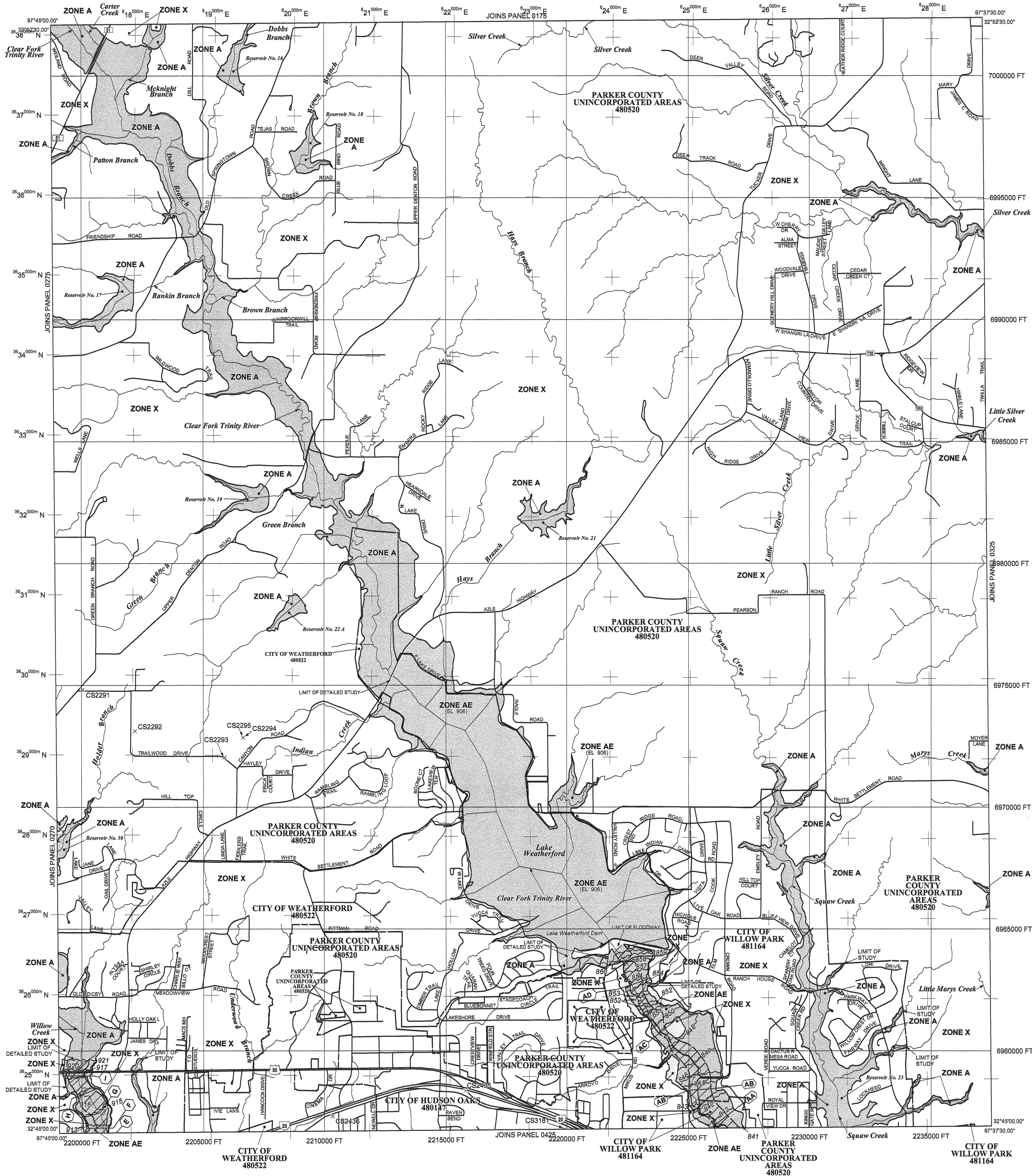
This map reflects more detailed and up-to-date **stream channel configurations** than those shown on the previous FIRM for this jurisdiction. The floodplains and floodways that were transferred from the previous FIRM may have been adjusted to conform to these new stream channel configurations. As a result, the Flood Profiles and Floodway Data tables in the Flood Insurance Study report (which contains authoritative hydraulic data) may reflect stream channel distances that differ from what is shown on this map.

Corporate limits shown on this map are based on the best data available at the time of publication. Because changes due to annexations or de-annexations may have occurred after this map was published, map users should contact appropriate community officials to verify current corporate limit locations.

Please refer to the separately printed **Map Index** for an overview map of the county showing the layout of map panels; community map repository addresses; and a Listing of Communities table containing National Flood Insurance Program dates for each community as well as a listing of the panels on which each community is located.

Contact the **FEMA Map Service Center** at 1-800-358-9616 for information on available products associated with this FIRM. Available products may include previously issued Letters of Map Change, a Flood Insurance Study report, and/or digital versions of this map. The FEMA Map Service Center may also be reached by Fax at 1-800-358-9620 and its website at <http://www.msc.fema.gov/>.

If you have **questions about this map** or questions concerning the National Flood Insurance Program in general, please call 1-877-FEMA MAP (1-877-336-2827) or visit the FEMA website at <http://www.fema.gov/>.



LEGEND

SPECIAL FLOOD HAZARD AREAS (SFHAS) SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD

The 1% annual chance flood (100-year flood), also known as the base flood, is the flood that has a 1% chance of being equaled or exceeded in any given year. The Special Flood Hazard Area is the area subject to flooding by the 1% annual chance flood. Areas of Special Flood Hazard include Zones A, AE, AH, AO, AR, A99, V and VE. The Base Flood Elevation is the water-surface elevation of the 1% annual chance flood.

ZONE A No Base Flood Elevations determined.

ZONE AE Base Flood Elevations determined.

ZONE AH Flood depths of 1 to 3 feet (usually areas of ponding); Base Flood Elevations determined.

ZONE AO Flood depths of 1 to 3 feet (usually sheet flow on sloping terrain); average depths determined. For areas of alluvial fan flooding, velocities also determined.

ZONE AR Special Flood Hazard Area formerly protected from the 1% annual chance flood by a flood control system that was subsequently described in Zone AR indicates that the former flood control system is being restored to provide protection from the 1% annual chance or greater flood.

ZONE A99 Area to be protected from 1% annual chance flood by a Federal flood protection system under construction; no Base Flood Elevations determined.

ZONE V Coastal flood zone with velocity hazard (wave action); no Base Flood Elevations determined.

ZONE VE Coastal flood zone with velocity hazard (wave action); Base Flood Elevations determined.

FLOODWAY AREAS IN ZONE AE

The floodway is the channel of a stream plus any adjacent floodplain areas that must be kept free of encroachment so that the 1% annual chance flood can be carried without substantial increases in flood heights.

OTHER FLOOD AREAS

ZONE X Areas of 0.2% annual chance flood; areas of 1% annual chance flood with average depths of less than 1 foot or with drainage areas less than 1 square mile; and areas protected by levees from 1% annual chance flood.

OTHER AREAS

ZONE X Areas determined to be outside the 0.2% annual chance floodplain.

ZONE D Areas in which flood hazards are undetermined, but possible.

COASTAL BARRIER RESOURCES SYSTEM (CBRS) AREAS

OTHERWISE PROTECTED AREAS (OPAs)

CBRS areas and OPAs are normally located within or adjacent to Special Flood Hazard Areas.

— Floodplain boundary
— Floodway boundary
— Zone D boundary
— CBRS and OPA boundary
— Boundary dividing Special Flood Hazard Areas of different Base Flood Elevations, flood depths or flood velocities.
— Base Flood Elevation line and value; elevation in feet*
— Base Flood Elevation value where uniform within zone; elevation in feet*
* Referenced to the North American Vertical Datum of 1988 (NAVD 88)

— Cross section line
— Transsect line
— Geographic coordinates referenced to the North American Datum of 1983 (NAD 83)
— 1000-meter Universal Transverse Mercator grid, zone 14
— 5000-foot grid : Texas State Plane coordinate system, north central zone (FIPSZONE 4202), Lambert Conformal Conic
— Bench mark (see explanation in Notes to Users section of this FIRM panel)
— M1.5 River Mile

MAP REPOSITORIES
Refer to Map Repositories list on Map Index

EFFECTIVE DATE OF COUNTYWIDE FLOOD INSURANCE RATE MAP
September 26, 2008
EFFECTIVE DATE(S) OF REVISION(S) TO THIS PANEL

For community map revision history prior to countywide mapping, refer to the Community Map History table located in the Flood Insurance Study report for this jurisdiction.

To determine if flood insurance is available in this community, contact your insurance agent or call the National Flood Insurance Program at 1-800-638-6620.

MAP SCALE 1" = 2000'
0 1000 2000 4000 FEET
0 600 1200 METERS

NATIONAL FLOOD INSURANCE PROGRAM

PANEL 0300E

FIRM
FLOOD INSURANCE RATE MAP
PARKER COUNTY, TEXAS
AND INCORPORATED AREAS

PANEL 300 OF 575
(SEE MAP INDEX FOR FIRM PANEL LAYOUT)

CONTAINS:

COMMUNITY	NUMBER	PANEL	SUFFIX
PARKER COUNTY	480520	0300	E
HUDSON OAKS, CITY OF	480147	0300	E
WEATHERFORD, CITY OF	480522	0300	E
WILLOW PARK, CITY OF	481164	0300	E

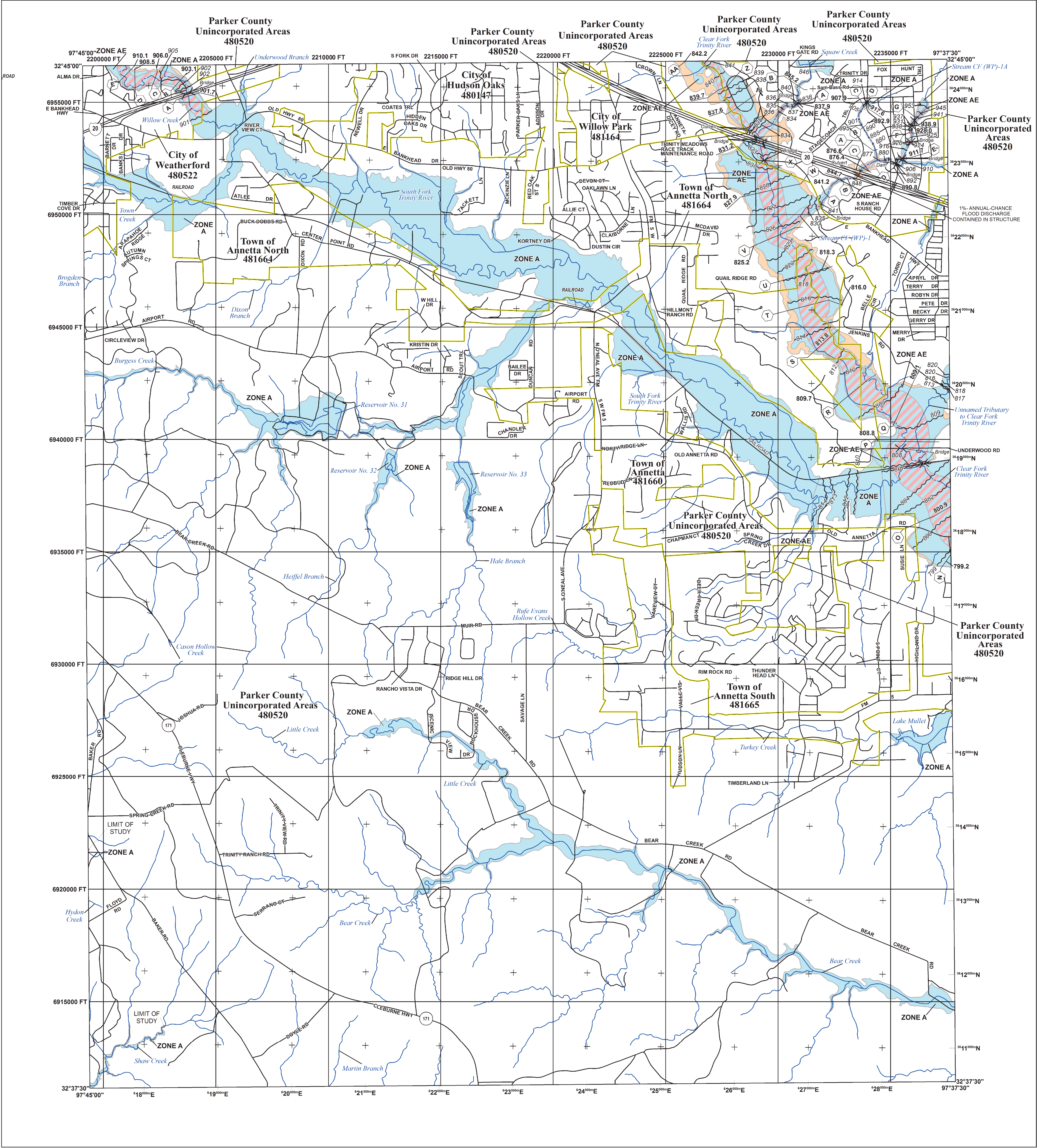
Notice to User: The Map Number shown below should be used when placing map orders; the Community Number shown above should be used on insurance applications for the subject community.

MAP NUMBER
48367C0300E

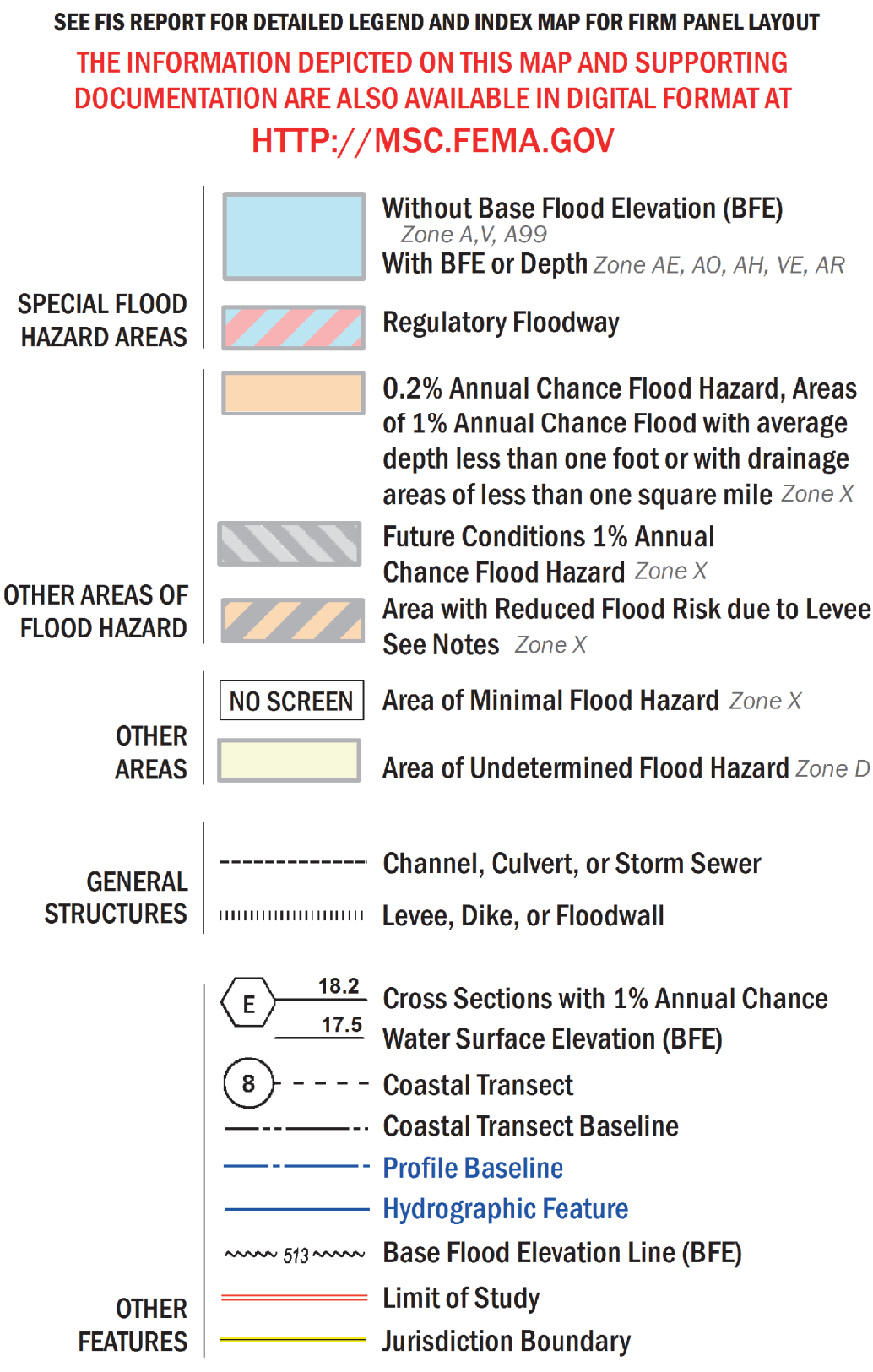
EFFECTIVE DATE
SEPTEMBER 26, 2008

Federal Emergency Management Agency

FIGURE V.2: FLOOD PLAIN MAP PANEL 48367C0425F



FLOOD HAZARD INFORMATION



NOTES TO USERS

For information and questions about this Flood Insurance Rate Map (FIRM), available products associated with this FIRM including historic versions, the current map date for each FIRM panel, how to order products or the National Flood Insurance Program in general, please call the FEMA Map Information eXchange at 1-877-FEMA-MAP (1-877-336-2627) or visit the FEMA Map Service Center website at <http://msc.fema.gov>. Available products may include previously issued Letters of Map Change, a Flood Insurance Study Report, and/or digital versions of this map. Many of these products can be ordered or obtained directly from the website.

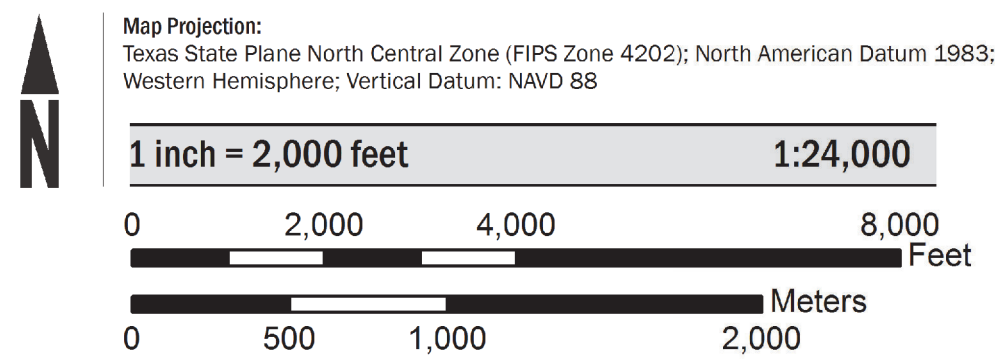
Communities annexing land on adjacent FIRM panels must obtain a current copy of the adjacent panel as well as the current FIRM index. These may be ordered directly from the Map Service Center at the number listed above.

For community and countywide map dates refer to the Flood Insurance Study report for this jurisdiction.

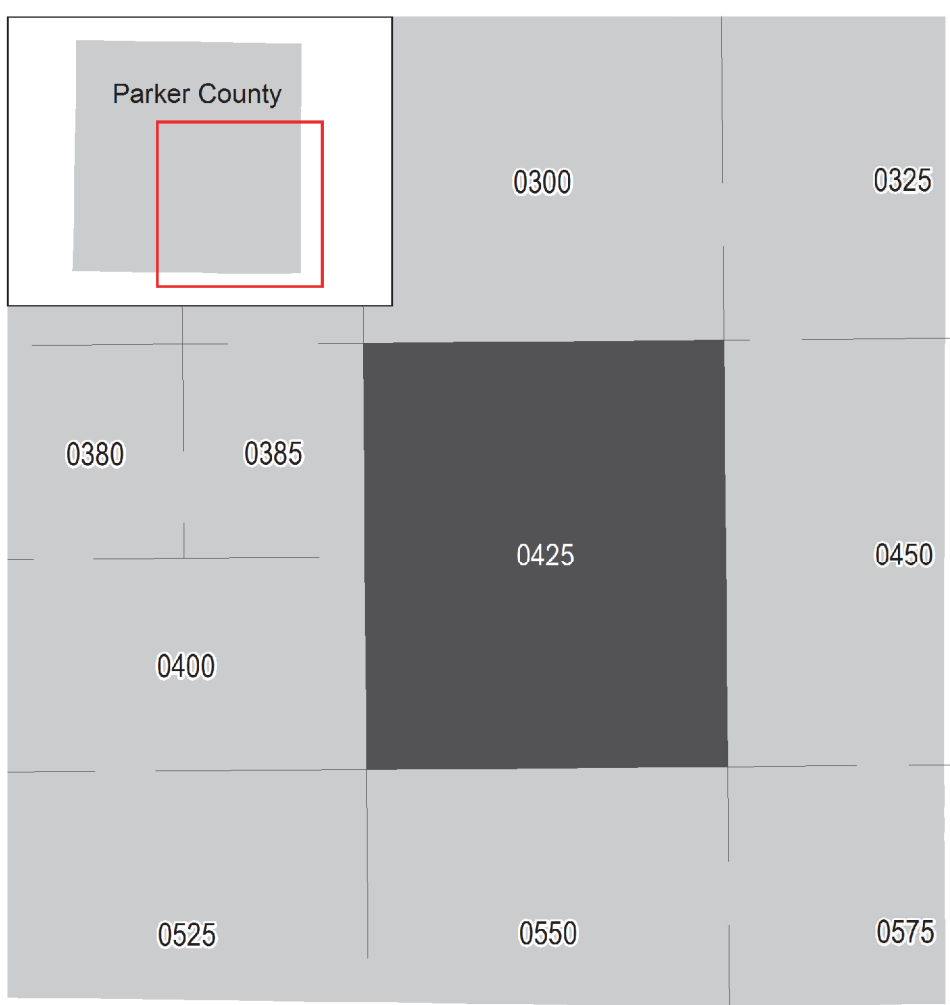
To determine if flood insurance is available in this community, contact your insurance agent or call the National Flood Insurance Program at 1-800-638-6620.

Base map information shown on this FIRM was derived from various sources in 2009, including Texas Natural Resources Information System, North Central Texas Council of Governments, National Geodetic Survey, and United States Geological Survey.

SCALE



PANEL LOCATOR



FEMA

National Flood Insurance Program

NATIONAL FLOOD INSURANCE PROGRAM
FLOOD INSURANCE RATE MAP

PARKER COUNTY, TEXAS
And Incorporated Areas

PANEL 425 of 575

Panel Contains:

COMMUNITY	NUMBER	PANEL	SUFFIX
ANNETTA, TOWN OF	481660	0425	F
ANNETTA NORTH, TOWN OF	481664	0425	F
ANNETTA SOUTH, TOWN OF	481665	0425	F
HUDSON OAKS, CITY OF	480147	0425	F
PARKER COUNTY	480520	0425	F
WEATHERFORD, CITY OF	480522	0425	F
WILLOW PARK, CITY OF	481164	0425	F

VERSION NUMBER
2.3.3.2

MAP NUMBER
48367C0425F

MAP REVISED
APRIL 5, 2019

permanently ponding. This is due significantly to an inadequate ditch/drainage system to direct the storm water west to Ranch House Road and a Squaw Creek Tributary.

The next area, deemed to be the second highest priority, is the culvert located at Ranch House Road and Canyon Court and crossing Canyon Court. This culvert has collapsed and will not convey adequate stormwater. The culvert is also listed in Table V.2 as needing to be upsized.

There is a section of channel that conveys a large amount of stormwater across El Chico Trail to Surrey Lane. Upstream improvements have improved drainage in this area, but the restriction in this stretch limits conveyance downstream. This is due mainly to poorly maintained ditch and poor hydraulic capacity of the natural ditch section.

The culvert at the intersection of Crown Road and Live Oak Road (crossing northeast to southwest) is insufficient to adequately convey the stormwater away from the residences on the east side. This is due to the size of the culvert and poor inlet and outlet hydraulics.

There are several areas within the City where the roadside ditches are extremely flat leading to ponding and flooding in extreme rainfall events. These include in the order of designated priority: the roadside ditch on Crown Road between Cedar Elm Road and Ranch House Road, the roadside ditches along Chuckwagon Trail (culverts on the downstream end of this area are also inadequate to convey the stormwater), the roadside ditches along the loop formed by Deer Pond Drive and Big Creek, the roadside ditches along Vista Drive between Live Oak Road and Nichols Road, the roadside ditches on Northchase Drive, and the roadside ditches and offstreet channels in the Ridge Haven Estates Subdivision.

The culvert on Live Oak near Cook Road does not convey adequately, probably due to being stopped up and/or inadequate size. This leads to flooding of the adjacent home. The culvert is also listed in Table V.2 as needing to be upsized.

The culvert outlets and grading from the Gates at Meadow Place apartments and the Reserves at Trinity subdivision to the east bank of the Clear Fork of the Trinity River have eroded and are not protected adequately from ongoing degradation.

The major channel crossings of Squaw Creek Road are inadequate to prevent street overtopping even in lower storm events, have inadequate headwall design, and are deteriorated. There are culverts along this road that are listed in Table V.2 as needing to be upsized as well.

These are the areas that have been identified as having the most frequent flooding based on observation and citizen reports. Flooding may not be observed in other areas that feed to culverts that are under capacity except under the most severe storm events, it may not reach structures because of pad elevations, or it may occur in sparsely populated areas.

B. Analysis

1. Introduction

As cities and towns develop and expand, storm water drainage becomes an increasingly serious problem. In recent years, this problem has been intensified by the public's expectations for cities to provide better drainage. The public is no longer willing to tolerate the inconvenience and delays of flooded intersections and storm water standing around their homes for days after a rain event. With limited budgets for all public works projects, city leadership and staff are under pressure to secure the best planned and most economical design for their storm drainage system.

The basic approach to the handling of storm water runoff is the same today as it was in the past, that is, to collect as much of the storm water runoff as soon as possible in an urban area and discharge it by way of a drainage system into the nearest natural draw, lake or stream. The collection and transmission of excess storm water runoff provides a means of minimizing damage to property and inconvenience to citizens that will occur otherwise from time to time. This can be accomplished by the construction of a surface drainage system, an underground drainage system, or a combination of the two in some cases.

A surface system includes transporting storm water by way of streets, either in curbs, grass or lined ditches, or channeled into natural drains and creeks. This type of system could also include temporary storm water storage in parking lots, retention ponds and possibly infiltration and evaporation basins. Subsurface or underground systems would include inlet boxes and storm sewer pipes. In some cases, pumps would be used with this type of system. Other possible components of this type of system would include infiltration trenches or dry wells.

2. Drainage Facility Planning

In past years, drainage design and improvements for newly developing areas were often corrective exercises performed subsequent to the planning process. In recent years, it has been realized that to achieve the most cost effective and efficient drainage system, the system needs to be worked out during the planning process, ideally with the aid of an engineer. A functional drainage design should support any plans for new development submitted to the City for approval. Of primary importance in the planning and design of storm drainage facilities is to establish levels of flood protection for different components of the system and possibly different areas of the City. The level of flood protection is usually expressed in terms of rainstorm intensity and corresponding runoff for which protection is to be provided.

Rainstorms can be classified by their intensity and are grouped according to the frequency with which they occur. Since rainstorm patterns differ from one region of the country to another, the National Weather Service has provided storm frequency sources for each area of the country. This system of curves shows the intensity of rainfall expressed in inches per hour for a specific duration of rainfall. A storm intensity along

with the 25-year frequency line would have a 4% probability of occurring in any given year. However, there is still the possibility that two storms of this magnitude could possibly occur in the same year or even month, but the frequency curve tells us that over a long period of time, the probability of an area having this magnitude storm would happen only once in each 25-year period.

These rainfall intensity curves form the basis and are essential for the analysis of peak rate runoff, quantities or runoff, and time distribution of flows: all of which are fundamental to the design of any drainage system.

3. Facility Design Standards

a) Recommended Levels of Flood Protection for the Willow Park Area

City storm drain facilities should generally be designed to convey the 5-year, 10-year, 25-year, or 100-year storm event depending on the specific drainage facility. For storm sewer pipes with inlets on grade in residential areas, the 5-year storm event should be the minimum storm design storm frequency. For storm sewer pipes with inlets on grade in non-residential areas, the 10-year storm event should be the minimum storm design storm frequency. For storm sewer pipes draining runoff from low points, the 25-year storm event should be the minimum storm design storm frequency, provided that positive overflow is provided for the 100-year design storm event. Culverts, creeks, channels, bridges, and similar drainage facilities should be designed using a 100-year design storm frequency, as these facilities ultimately protect residents and structures from flooding. Sizing these facilities for the 100-year event protects the public and ensures that the runoff can be properly conveyed. For analysis of existing culverts, the threshold used was the 25-year event so long as positive conveyance for the 100-year event could be achieved without flooding.

Collector streets and major city thoroughfares shall have design capacities that, in the 10-year frequency storm event, maintain an 8 foot wide minimum drive lane in each driving direction that is not inundated by the spread of water in the street. For residential streets, the design shall be that the flow is not more than 1 inch above the top of curb in the 5-year frequency storm event. For all streets, the 25-year storm event shall be designed to be conveyed in and limited to the right-of-way, and the 100-year storm event shall be designed and confirmed to not encroach on any habitable structures.

b) Runoff Quantity Calculations

The rational method is a common approach for estimating runoff in urban drainage areas, in particular for smaller drainage areas, such as those found in the City of Willow Park and its surrounding areas. The City of Willow Park utilizes the rational method for any watershed's that are less than or equal to 1,000 acres. For all drainage areas considered in this study, the rational method was used to estimate storm runoff for the 2, 10, 25, and 100-year frequency storm events.

The Rational Method formula allows for the calculation of an estimate of the peak runoff rate at any location within a given drainage area as a function of the drainage area, a runoff coefficient, and the mean rainfall intensity for a duration equal to the time of concentration (the time required for water to flow from the most remote point of the drainage area to the discharge point). The Rational Method is expressed as follows:

$$Q = C \times Ca \times I \times A$$

Where:

Q	=	maximum rate of runoff in cubic feet per second
C	=	runoff coefficient representing the ratio of runoff to rainfall
Ca	=	antecedent precipitation factor (frequency factor)
I	=	average rainfall intensity for a duration equal to the time of concentration in inches per hour
A	=	drainage area in acres

The Rational Method allows for a simple and straight-forward method of calculating runoff. The runoff coefficient “C” is the variable of the Rational Method most susceptible to imprecise determination. Factors vary depending upon the amount of impervious surface (paved, concrete or roof areas) in the drainage area. The majority of the hydrologic soil groups making up the City of Willow Park tend to be Hydrologic Soil Group D. The accepted values for the runoff coefficient per the respective hydrologic soil groups in the City of Willow Park are as follows:

<u>Land Use</u>	<u>Hydrologic Soil Group</u>			
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Parks/Open Space	0.35	0.38	0.41	0.45
Single-Family Zoning	0.50	0.52	0.55	0.58
Duplex Zoning	0.60	0.63	0.66	0.70
Apartment Zoning	0.65	0.70	0.77	0.80
Commercial	0.90	0.91	0.90	0.93
Central Business District	1.00	1.00	1.00	1.00
Industrial	*As specified by design engineer and approved by city engineer*			

The antecedent precipitation factor “Ca”, also known as the frequency factor, is applicable for storms with a recurrence interval of 10-years or less. Storms with higher intensity and less frequent recurrence intervals should require adjustment to the coefficient given the smaller effect of infiltration losses on total runoff. The frequency factors “Ca” given the associated recurrence interval are as follows

<u>Recurrence Interval (Years)</u>	<u>Coefficient (Ca)</u>
10-Year or Less	1.0
25-Year	1.1
50-Year	1.2
100-Year	1.25

c) Unit Hydrograph

The unit hydrograph method is used for any watersheds that are greater than 1,000 acres. This method essentially establishes a relationship between the runoff and discharge of a watershed, and estimates peak flows and hydrographs for all design applications.

4. Channel Design

The City of Willow Park's drainage system not only includes earthen channels, storm drains, and ditches, but encompasses the use of strategically chosen streets for the collection and transmission of storm water drainage. The size of a drainage channel is determined by the amount of storm water it is to carry. With the design of channels, the Manning's Formula, which is most commonly used in open channel flow calculations, should be applied as follows:

$$Q = \frac{1.486}{n} A R^{2/3} S^{1/2}$$

Where:

- Q = flow in cubic feet per second (cfs)
- n = Manning's roughness coefficient
- A = cross-sectional area in square feet
- R = hydraulic radius in ft (cross sectional area divided by wetted perimeter)
- S = slope per foot of length

All values, with the exception of the roughness coefficient (n), are dependent on the channel section chosen and the volume of storm water at the design point. For the selection of the proper roughness coefficient, the following are typical values and guidelines:

- a. Earth channels and ditches 0.025 to 0.018
- b. Earth channels and ditches with weeds 0.033 to 0.022
- c. Concrete lined channels and rough asphalt 0.018 to 0.012

For the City of Willow Park, the following values are recommended.

- a. Earth channels and ditches 0.022
- b. Earth channels and ditches with weeds 0.027
- c. Concrete lined channels and rough asphalt 0.016

The capacities of street and gutter shall also be determined using Manning's Formula. The typical values for the roughness coefficient depending on the street type chosen for design are as follows:

- | | | |
|----|------------------|-------|
| a. | Asphalt streets | 0.015 |
| b. | Concrete streets | 0.013 |

Positive overflow should always be provided within the street if possible. In the event that positive overflow cannot be achieved, a minimum 4-foot wide, curbed concrete flume should be provided between the lots within a drainage easement at the low point of the street.

5. Terrain Features and Existing Drainage Facilities

In general, the majority of the watershed within the City of Willow Park's city limits drains to Squaw Creek or the Clear Fork of the Trinity River or to a tributary thereof.

The non-grid layout of much of the City of Willow Park less than ideal. The ditches throughout the city should be well maintained in order to maximize the efficiency of the drainage through them. Localized drainage problem areas should be improved by regrading the channel, or in some cases lining the channel with concrete and improving culverts.

The estimated design flow for each drainage area and its associated drainage structure is shown in Table V.1, along with the respective intensities based on approximate times of concentration.

The culverts shown in Table V.1 are highlighted according to two different statuses of each culvert. The culverts that currently have adequate capacity are highlighted in green. The culverts that do not have adequate capacity in that structure's respective critical storm event are highlighted in pink. Table V.2 indicates the culverts that are deemed to be in need of replacement. The culverts that coincide with priority drainage projects are highlighted and noted at the top of the list.

TABLE V.1
MASTER PLAN CULVERT LIST
AND
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Structure ID	Upstream Structure(s)	C/CN	Lov (ft)	Yov (%)	Lch (ft)	Ych (ft/ft)	Tc (min)	I10 (in/hr)	I25 (in/hr)	I50 (in/hr)	I100 (in/hr)	Area (ac)	Flow from Area (cfs)				Cumulative Flow at Outlet (cfs)				Existing Size (in)	Material	HW (ft)	HW/D	Entrance Type	Flow Capacity (cfs)	Sufficient Capacity (Y/N)
													Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr							
19.12		0.45	538.47	0.019			25.97	4.33	5.06	5.82	6.61	6.33	12.3	14.4	16.6	18.8	12.3	14.4	16.6	18.8	12	rcp	3	3	projecting	7.25	N
6.56		0.45			536.1	0.017	10.00	7.13	8.26	9.5	10.8	3.47	11.1	12.9	14.8	16.9	11.1	12.9	14.8	16.9	12	rcp	3	3	projecting	7.25	N
6.100		0.45			898.68	0.026	10.00	7.13	8.26	9.5	10.8	5.96	19.1	22.2	25.5	29.0	19.1	22.2	25.5	29.0	12	rcp	3	3	projecting	7.25	N
6.5		0.45	156.34	0.038	496.87	0.012	17.38	5.45	6.34	7.3	8.29	3.21	7.9	9.2	10.5	12.0	7.9	9.2	10.5	12.0	12	rcp	2.2	2.2	projecting	6	N
6.88	6.5	0.45			1124.56	0.02	10.00	7.13	8.26	9.5	10.8	6.27	20.1	23.3	26.8	30.5	28.0	32.5	37.3	42.4	12	rcp	3	3	projecting	7.25	N
5.81		0.45	719.8	0.056	453.19	0.046	25.81	4.35	5.08	5.84	6.64	7.12	13.9	16.3	18.7	21.3	13.9	16.3	18.7	21.3	12	rcp	2.1	2.1	projecting	5.5	N
19.6		0.45	176.76	0.023	227.73	0.004	18.86	5.21	6.07	6.98	7.93	1.23	2.9	3.4	3.9	4.4	2.9	3.4	3.9	4.4	12	cmp	2.2	2.2	projecting	4.5	Y
5.64	5.56,u-3	0.45			694.16	0.024	10.00	7.13	8.26	9.5	10.8	2.49	8.0	9.3	10.6	12.1	33.3	38.7	44.5	50.6	12	cmp	2.5	2.5	projecting	4.75	N
21.2	21.12	0.45			1325.41	0.017	9.42	7.13	8.26	9.5	10.8	11.6	37.1	43.0	49.4	56.2	44.6	51.7	59.4	67.6	12	cmp	3.5	2.3	headwall	6	N
21.3																					18			3.5		6.75	
5.3		0.45			1431.07	0.02	10.00	7.13	8.26	9.5	10.8	7.57	24.3	28.1	32.4	36.8	24.3	28.1	32.4	36.8	12	cmp	3	3	headwall	6	N
21.12		0.45	117.36	0.03	783.72	0.009	19.17	5.16	6.02	6.92	7.86	3.22	7.5	8.7	10.0	11.4	7.5	8.7	10.0	11.4	15	rcp	2.9	2.3	projecting	6	N
19.19		0.45			573.96	0.019	4.76	7.13	8.26	9.5	10.8	2.2	7.1	8.2	9.4	10.7	7.1	8.2	9.4	10.7	15	rcp	3	2.4	projecting	6	N
19.27		0.45			383.23	0.034	2.80	7.13	8.26	9.5	10.8	3.04	9.8	11.3	13.0	14.8	9.8	11.3	13.0	14.8	15	rcp	3.3	2.6	projecting	7.25	N
6.108		0.45			1072.98	0.007	11.67	6.65	7.72	8.88	10.09	4.73	14.2	16.4	18.9	21.5	14.2	16.4	18.9	21.5	15	rcp	3.1	2.4	groove w/headwall	11	N
20.65		0.45	489.88	0.01	377.41	0.003	33.81	3.68	4.31	4.95	5.63	5.95	9.9	11.5	13.3	15.1	9.9	11.5	13.3	15.1	15	cmp	2.6	2.1	projecting	7.8	N
10.40	10.57	0.45			822.95	0.021	10.00	7.13	8.26	9.5	10.8	3.75	12.0	13.9	16.0	18.2	20.1	23.2	26.7	30.4	15	cmp	3	2.4	projecting	7.8	N
10.36	10.41,10.49	0.45	460.68	0.009	894.29	0.029	34.57	3.63	4.25	4.88	5.55	11.5	18.8	22.0	25.3	28.8	47.0	54.8	63.0	71.7	15	cmp	3.1	2.5	projecting	7.8	N
10.9		0.45			443.86	0.023	10.00	7.13	8.26	9.5	10.8	1.56	5.0	5.8	6.7	7.6	5.0	5.8	6.7	7.6	15	cmp	2.9	2.3	projecting	7.8	Y
U-2		0.45	181.88	0.022	141.05	0.05	16.15	5.66	6.59	7.58	8.61	0.97	2.5	2.9	3.3	3.8	2.5	2.9	3.3	3.8	15	cmp	3.3	2.6	projecting	7.8	Y
12.114		0.45	360.5	0.039	217.89	0.032	19.96	5.05	5.89	6.77	7.69	4.52	10.3	12.0	13.8	15.6	10.3	12.0	13.8	15.6	15	cmp	3	2.4	projecting	7.8	N
17.39		0.45	448.32	0.051	465.58	0.047	21.64	4.82	5.63	6.47	7.35	5.13	11.1	13.0	14.9	17.0	11.1	13.0	14.9	17.0	15	cmp	3.1	2.5	headwall	9.25	N
16.21		0.45			801.52	0.02	6.06	7.13	8.26	9.5	10.8	5.17	16.6	19.2	22.1	25.1	16.6	19.2	22.1	25.1	15	cmp	2.9	2.3	headwall	9.25	N
15.110		0.45			2453.17	0.016	15.50	5.79	6.73	7.74	8.79	17	44.3	51.5	59.3	67.3	44.3	51.5	59.3	67.3	15	cmp	6	4.8	headwall	14.5	N
6.146	6.253	0.45			466.63	0.034	10.00	7.13	8.26	9.5	10.8	0.35	1.1	1.3	1.5	1.7	2.3	2.7	3.1	3.5	15	cmp	2.8	2.2	headwall	9.25	Y
10.41		0.45			850.41	0.025	5.84	7.13	8.26	9.5	10.8	4.38	14.1	16.3	18.7	21.3	14.1	16.3	18.7	21.3	15	iron	2.7	2.2	projecting	10.25	N
10.37	10.57,10.40,16.21	0.45			987.27	0.04	10.00	7.13	8.26	9.5	10.8	7.3	23.4	27.1	31.2	35.5	60.1	69.6	80.0	91.0	15	iron	3.6	2.9	projecting	11.5	N
10.49		0.45	366.65	0.025	254.57	0.008	23.91	4.55	5.31	6.11	6.94	6.92	14.2	16.5	19.0	21.6	14.2	16.5	19.0	21.6	15	iron	2.6	2.1	projecting	10.25	N
10.16	10.17	0.45			447.32	0.018	10.00	7.13	8.26	9.5	10.8	1.99	6.4	7.4	8.5	9.7	8.4	9.7	11.2	12.7	15	iron	3.1	2.5	projecting	10.25	Y
10.17		0.45			363.25	0.011	10.00	7.13	8.26	9.5	10.8	0.62	2.0	2.3	2.7	3.0	2.0	2.3	2.7	3.0	15	iron	2.8	2.2	projecting	10.25	Y
10.13		0.45			364.82	0.033	10.00	7.13	8.26	9.5	10.8	1.51	4.8	5.6	6.5	7.3	4.8	5.6	6.5	7.3	15	iron	3	2.4	projecting	10.25	Y
B-2		77.7	4789.1	3.278			65.92	2.34	2.76	3.17	3.61	231	173.7	240.5	310.4	389.6	173.7	240.5	310.4	389.6	2-15"	rcp	4.5	4	headwall	24	N
																					21"		4.5	2.9		22	
																					2-36"		4.5	1.7		126	
21.30		0.45	504	0.04	773.17	0.003	34.27	3.65	4.27	4.91	5.58	9.94	16.3	19.1	22.0	25.0	16.3	19.1	22.0	25.0	18	rcp	3.2	2.1	projecting	15.5	N
20.30		0.45	366.39	0.02	437.56	0.003	30.46	3.93	4.6	5.29	6.01	4.98	8.8	10.3	11.9	13.5	8.8	10.3	11.9	13.5	18	rcp	3.6	2.4	projecting	15.5	Y

TABLE V.1
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													Flow from Area (cfs)				Cumulative Flow at Outlet (cfs)										
Structure ID	Upstream Structure(s)	C/CN	Lov (ft)	Yov (%)	Lch (ft)	Ych (ft/ft)	Tc (min)	I10 (in/hr)	I25 (in/hr)	I50 (in/hr)	I100 (in/hr)	Area (ac)	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Existing Size (in)	Material	HW (ft)	HW/D	Entrance Type	Flow Capacity (cfs)	Sufficient Capacity (Y/N)
20.29		0.45			833	0.011	7.91	7.13	8.26	9.5	10.8	4.75	15.2	17.7	20.3	23.1	15.2	17.7	20.3	23.1	18	rcp	3.6	2.4	projecting	15.5	N
20.7		0.45			505.13	0.004	7.92	7.13	8.26	9.5	10.8	8.2	26.3	30.5	35.1	39.9	26.3	30.5	35.1	39.9	18	rcp	5.5	3.7	projecting	21.5	N
20.44		0.45			1006.08	0.019	7.38	7.13	8.26	9.5	10.8	5.99	19.2	22.3	25.6	29.1	19.2	22.3	25.6	29.1	18	rcp	3.1	2.1	projecting	15.5	N
20.45	20.44	0.45	235.97	0.05	1084.79	0.015	22.54	4.71	5.5	6.32	7.18	6.77	14.3	16.8	19.3	21.9	14.3	16.8	19.3	21.9	18	rcp	4.1	2.7	projecting	18	Y
20.60		0.45	127.12	0.04	1095.71	0.018	19.07	5.18	6.04	6.94	7.88	7.58	17.7	20.6	23.7	26.9	17.7	20.6	23.7	26.9	18	rcp	4	2.7	projecting	18	N
19.32		0.45	550.96	0.047	279.35	0.1	22.53	4.71	5.5	6.32	7.18	5.38	11.4	13.3	15.3	17.4	11.4	13.3	15.3	17.4	18	rcp	5.2	3.5	projecting	20	Y
18.10		0.45	296.87	0.01	883.27	0.02	29.17	4.03	4.72	5.43	6.17	17.6	31.9	37.3	42.9	48.8	31.9	37.3	42.9	48.8	2-18	rcp	2.8	1.9	projecting	31	N
16.81		0.45	203.32	0.034			14.25	6.04	7.02	8.08	9.17	0.59	1.6	1.9	2.1	2.4	1.6	1.9	2.1	2.4	18	rcp	3.4	2.3	projecting	15.5	Y
13.21	16.6,16.26	0.45			1104.12	0.034	10.00	7.13	8.26	9.5	10.8	13	41.8	48.4	55.7	63.3	56.7	65.8	75.6	86.0	18	rcp	3.3	2.2	projecting	15.5	N
6.22		0.45			351.86	0.02	10.00	7.13	8.26	9.5	10.8	1.19	3.8	4.4	5.1	5.8	3.8	4.4	5.1	5.8	18	rcp	3.1	2.1	projecting	15.5	Y
6.14		0.45			795.57	0.025	10.00	7.13	8.26	9.5	10.8	4.26	13.7	15.8	18.2	20.7	13.7	15.8	18.2	20.7	18	rcp	3.1	2.1	projecting	15.5	N
6.13		0.45	77.01	0.026	469.79	0.004	16.96	5.52	6.43	7.39	8.39	1.15	2.9	3.3	3.8	4.3	2.9	3.3	3.8	4.3	18	rcp	3.2	2.1	projecting	15.5	Y
5.53	U-2	0.45			470.37	0.019	10.00	7.13	8.26	9.5	10.8	1.69	5.4	6.3	7.2	8.2	7.9	9.2	10.5	12.0	18	rcp	3.1	2.1	projecting	15.5	Y
5.86		0.45	551.79	0.042			21.72	4.81	5.61	6.46	7.33	4.91	10.6	12.4	14.3	16.2	10.6	12.4	14.3	16.2	18	rcp	3.3	2.2	projecting	15.5	Y
12.19		0.3	647.44	0.012	402.66	0.03	34.20	3.65	4.27	4.92	5.59	17.6	19.3	22.5	26.0	29.5	19.3	22.5	26.0	29.5	18	rcp	3.5	2.3	projecting	15.5	N
16.66		0.45	302.79	0.003	619.74	0.003	39.81	3.31	3.88	4.46	5.07	2.85	4.2	5.0	5.7	6.5	4.2	5.0	5.7	6.5	18	rcp	3.3	2.2	groove w/headwall	16	Y
6.145		0.45			1104.17	0.025	10.00	7.13	8.26	9.5	10.8	4.88	15.7	18.1	20.9	23.7	15.7	18.1	20.9	23.7	18	rcp	4.2	2.8	groove w/headwall	17.25	N
9.21		0.45	574.25	0.037	639.17	0.005	31.71	3.83	4.48	5.16	5.86	6.52	11.2	13.1	15.1	17.2	11.2	13.1	15.1	17.2	2-18	rcp	3.5	2.3	groove w/headwall	34.5	Y
19.35	20.7	0.45	389.13	0.04	216.64	0.088	19.76	5.08	5.92	6.81	7.73	5.62	12.8	15.0	17.2	19.5	39.2	45.5	52.3	59.4	18	cmp	3.2	2.1	projecting	12	N
10.57		0.45			617.28	0.008	7.01	7.13	8.26	9.5	10.8	2.5	8.0	9.3	10.7	12.2	8.0	9.3	10.7	12.2	18	cmp	3.1	2.1	projecting	12	Y
10.22		0.45			490.13	0.008	10.00	7.13	8.26	9.5	10.8	3.43	11.0	12.7	14.7	16.7	11.0	12.7	14.7	16.7	18	cmp	3	2	projecting	11	N
5.56	u-3	0.45			840.38	0.015	10.00	7.13	8.26	9.5	10.8	4.32	13.9	16.1	18.5	21.0	25.3	29.4	33.8	38.5	18	cmp	3.7	2.4	projecting	12	N
U-28		0.45			941.54	0.003	13.91	6.11	7.11	8.17	9.28	4.89	13.4	15.6	18.0	20.4	13.4	15.6	18.0	20.4	18	cmp	3.5	2.3	projecting	12	N
12.121		0.45	377.77	0.013	454.71	0.031	27.15	4.22	4.93	5.67	6.44	2.13	4.0	4.7	5.4	6.2	4.0	4.7	5.4	6.2	18	cmp	3.5	2.3	projecting	12	Y
12.140		0.45	200.23	0.02	961.41	0.017	23.56	4.59	5.36	6.16	7	8.84	18.3	21.3	24.5	27.8	18.3	21.3	24.5	27.8	2-18	cmp	3.2	2.1	projecting	12	N
16.6		0.45			328.16	0.046	2.22	7.13	8.26	9.5	10.8	1.77	5.7	6.6	7.6	8.6	5.7	6.6	7.6	8.6	18	cmp	3.4	2.3	headwall	13.5	Y
15.5		0.45			1454.01	0.014	11.07	6.81	7.9	9.09	10.33	5.92	18.1	21.0	24.2	27.5	18.1	21.0	24.2	27.5	18	cmp	4.2	2.8	headwall	17	N
14.67		0.45			603.74	0.033	10.00	7.13	8.26	9.5	10.8	3.24	10.4	12.0	13.9	15.7	10.4	12.0	13.9	15.7	18	cmp	3.2	2.1	headwall	13.5	Y
14.45		0.45			510.73	0.01	10.00	7.13	8.26	9.5	10.8	4.1	13.2	15.2	17.5	19.9	13.2	15.2	17.5	19.9	18	cmp	3.8	2.5	headwall	13.5	N
14.16		0.45			788.87	0.037	10.00	7.13	8.26	9.5	10.8	5.08	16.3	18.9	21.7	24.7	16.3	18.9	21.7	24.7	18	cmp	4	2.7	headwall	17	N
14.39		0.45	297.28	0.017	431.45	0.009	25.20	4.41	5.15	5.93	6.73	3.76	7.5	8.7	10.0	11.4	7.5	8.7	10.0	11.4	18	cmp	4.8	3.2	headwall	17	Y
6.64	6.56	0.45			905.88	0.02	10.00	7.13	8.26	9.5	10.8	6.72	21.6	25.0	28.7	32.7	32.7	37.9	43.6	49.5	18	cmp	3.4	2.3	headwall	13.5	N
9.60		0.45			589.92	0.036	10.00	7.13	8.26	9.5	10.8	2	6.4	7.4	8.6	9.7	6.4	7.4	8.6	9.7	18	cmp	3.5	2.3	headwall	13.5	Y
6.253		0.45			391.96	0.031	10.00	7.13	8.26	9.5	10.8	0.37	1.2	1.4	1.6	1.8	1.2	1.4	1.6	1.8	18	cmp	3.4	2.3	headwall	13.5	Y
19.2	19.6	0.45			523.57	0.008	6.32	7.13	8.26	9.5	10.8	4.19	13.4	15.6	17.9	20.4	16.3	16.3	18.9	21.8	18	Iron	3.5	2.3	projecting	15.5	N

TABLE V.1
MASTER PLAN CULVERT LIST
AND
DRAINAGE CALCULATIONS

Item 6.

													Flow from Area (cfs)				Cumulative Flow at Outlet (cfs)											
Structure ID	Upstream Structure(s)	C/CN	Lov (ft)	Yov (%)	Lch (ft)	Ych (ft/ft)	Tc (min)	I10 (in/hr)	I25 (in/hr)	I50 (in/hr)	I100 (in/hr)	Area (ac)	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Existing Size (in)	Material	HW (ft)	HW/D	Entrance Type	Flow Capacity (cfs)	Sufficient Capacity (Y/N)	
16.44		0.45			580.19	0.019	4.82	7.13	8.26	9.5	10.8	2.4	7.7	8.9	10.3	11.7	7.7	8.9	10.3	11.7	21	rcp	3.8	2.2	projecting	21.25	Y	
16.42		0.45	477.89	0.027			22.45	4.72	5.51	6.34	7.2	3.84	8.2	9.5	11.0	12.4	8.2	9.5	11.0	12.4	21	rcp	3.8	2.2	projecting	21.25	Y	
16.26		0.45	160.86	0.056	825.6	0.01	19.59	5.1	5.95	6.84	7.77	4.03	9.2	10.8	12.4	14.1	9.2	10.8	12.4	14.1	21	rcp	4.1	2.3	projecting	21.25	Y	
16.59		0.45	556.62	0.018			26.58	4.27	4.99	5.74	6.52	6.92	13.3	15.5	17.9	20.3	13.3	15.5	17.9	20.3	21	rcp	6	3.4	square w/headwall	26	Y	
22.34		0.45	309.53	0.03	274.86	0.051	19.46	5.12	5.97	6.87	7.8	12	27.6	32.1	37.0	42.0	27.6	32.1	37.0	42.0	24	rcp	5	2.5	projecting	32.5	Y	
21.25		0.45			1380.25	0.014	10.42	7	8.12	9.34	10.61	16.5	52.0	60.3	69.3	78.8	52.0	60.3	69.3	78.8	24	rcp	6	3.0	projecting	36.5	N	
21.59	21.2	0.45	401.29	0.03	975.46	0.022	27.09	4.22	4.94	5.68	6.45	14.2	27.0	31.6	36.3	41.2	71.6	83.3	95.8	108.8	24	rcp	4.8	2.4	projecting	32.5	N	
17.50		0.45	874.24	0.024	878.34	0.019	37.24	3.46	4.05	4.66	5.29	25.5	39.6	46.4	53.4	60.6	39.6	46.4	53.4	60.6	24	rcp	5.3	2.7	projecting	36.5	N	
17.44	17.18,17.14	0.45	189.02	0.011	648.31	0.04	22.11	4.76	5.56	6.39	7.26	4.2	9.0	10.5	12.1	13.7	25.4	29.6	34.0	38.7	24	rcp	4.4	2.2	projecting	32.5	Y	
17.18		0.45			659.42	0.006	8.25	7.13	8.26	9.5	10.8	3.01	9.7	11.2	12.9	14.6	9.7	11.2	12.9	14.6	24	rcp	4.4	2.2	projecting	32.5	Y	
6.69	6.64,6.56	0.45			1264.33	0.016	10.00	7.13	8.26	9.5	10.8	3.01	9.7	11.2	12.9	14.6	42.4	49.1	56.4	64.2	24	rcp	4	2	projecting	29.5	N	
5.106	6.88,6.5	0.45	673.6	0.028			26.14	4.31	5.04	5.8	6.59	5.85	11.3	13.3	15.3	17.3	39.3	45.7	52.6	59.8	24	rcp	4.5	2.3	projecting	32.5	N	
16.80	16.81	0.45	619.74	0.006			35.55	3.56	4.17	4.8	5.45	3.87	6.2	7.3	8.4	9.5	7.8	9.1	10.5	11.9	24	rcp	3.4	1.7	square w/headwall	22	Y	
5.2		0.45			1065.8	0.026	10.00	7.13	8.26	9.5	10.8	12	38.5	44.6	51.3	58.3	38.5	44.6	51.3	58.3	2-24	rcp	5.5	2.8	square w/headwall	63.5	Y	
7.28		0.45			1635.26	0.014	12.01	6.56	7.62	8.76	9.95	14.9	44.0	51.1	58.7	66.7	44.0	51.1	58.7	66.7	24	rcp	4.6	2.3	square w/headwall	26	N	
4.10		0.45			2417.16	0.015	15.71	5.75	6.69	7.69	8.73	29.9	77.3	90.0	103.4	117.4	77.3	90.0	103.4	117.4	2-24	rcp	4	2	square w/headwall	52	N	
22.7		0.3	1456.83	0.03	1210.9	0.027	43.34	3.13	3.67	4.22	4.8	48.5	45.5	53.3	61.3	69.8	45.5	53.3	61.3	69.8	24	cmp	4.5	2.3	projecting	25	N	
7.8		0.3			1551.52	0.023	10.00	7.13	8.26	9.5	10.8	21.9	46.7	54.1	62.3	70.8	46.7	54.1	62.3	70.8	24	cmp	5	2.5	projecting	25	N	
U-29		0.45	853.68	0.02			31.68	3.83	4.48	5.16	5.86	8.53	14.7	17.2	19.8	22.5	14.7	17.2	19.8	22.5	24	cmp	4	2	projecting	23	Y	
12.16		0.45	643.05	0.016	1189.03	0.003	47.62	2.94	3.44	3.97	4.51	12.8	16.9	19.8	22.9	26.0	16.9	19.8	22.9	26.0	2-24	cmp	4.3	2.2	projecting	50	Y	
11.13		0.3	731.5	0.023	2128.23	0.028	39.75	3.31	3.88	4.47	5.08	69.7	69.2	81.1	93.5	106.2	69.2	81.1	93.5	106.2	24	cmp	4	2	projecting	23	N	
15.102		0.45			1294.16	0.026	10.00	7.13	8.26	9.5	10.8	11	35.2	40.8	46.9	53.3	35.2	40.8	46.9	53.3	30	cmp	6.6	3.3	headwall	65	Y	
14.59		0.45			1062.79	0.025	10.00	7.13	8.26	9.5	10.8	9.07	29.1	33.7	38.8	44.1	29.1	33.7	38.8	44.1	24	cmp	5.2	2.6	headwall	32.5	N	
14.27		0.45	293.93	0.01	436.97	0.011	27.24	4.21	4.92	5.66	6.43	5.96	11.3	13.2	15.2	17.2	11.3	13.2	15.2	17.2	24	cmp	4.8	2.4	headwall	32.5	Y	
9.36	9.60	0.45			1255.58	0.014	10.00	7.13	8.26	9.5	10.8	5.96	19.1	22.2	25.5	29.0	25.5	29.6	34.0	38.7	24	cmp	5	2.5	headwall	32.5	Y	
6.151	6.253,6.146	0.45			458.42	0.028	10.00	7.13	8.26	9.5	10.8	0.49	1.6	1.8	2.1	2.4	3.9	4.5	5.2	5.9	24	cmp	5	2.5	headwall	32.5	Y	
22.1		75.8	18201.65	1.02			364.37	0.65	0.77	0.89	1.02	1549	433.2	580.0	734.3	907.6	433.2	580.0	734.3	907.6	3-24	Iron	5.3	2.7	projecting	109.5	N	
U-16	21.25	0.3	538.64	0.01	2460.9	0.015	46.61	2.98	3.49	4.02	4.57	81.3	72.7	85.1	98.0	111.5	135.5	158.0	181.9	206.7	24	Iron	4	2.0	projecting	29.5	N	
12.55		0.45			1352.75	0.004	16.18	5.66	6.59	7.57	8.6	10.7	27.2	31.7	36.4	41.3	27.2	31.7	36.4	41.3	2-27	cmp	5.1	2.3	projecting	68	Y	
20.56	20.60	0.45			2106.08	0.02	12.64	6.41	7.44	8.56	9.72	25.7	74.2	86.1	99.1	112.5	91.9	106.7	122.7	139.4	30	rcp	6.3	2.5	projecting	61.5	N	
5.88	5.86,5.81	0.45	603.1	0.027	163.16	0.006	27.98	4.14	4.84	5.57	6.32	10.9	20.3	23.7	27.3	31.0	44.9	52.4	60.3	68.4	30	rcp	6.1	2.4	projecting	61.5	Y	
9.13	9.21	0.45			1467.46	0.012	11.91	6.59	7.65	8.8	9.99	13.2	39.1	45.4	52.2	59.3	50.4	58.6	67.4	76.5	2-30	rcp	6.1	2.4	square w/headwall	100	Y	

TABLE V.1
MASTER PLAN CULVERT LIST
AND
DRAINAGE CALCULATIONS

Item 6.

													Flow from Area (cfs)				Cumulative Flow at Outlet (cfs)										
Structure ID	Upstream Structure(s)	C/CN	Lov (ft)	Yov (%)	Lch (ft)	Ych (ft/ft)	Tc (min)	I10 (in/hr)	I25 (in/hr)	I50 (in/hr)	I100 (in/hr)	Area (ac)	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Existing Size (in)	Material	HW (ft)	HW/D	Entrance Type	Flow Capacity (cfs)	Sufficient Capacity (Y/N)
7.13	7.28	0.45			1349.76	0.033	10.00	7.13	8.26	9.5	10.8	11	35.3	40.9	47.1	53.5	79.3	92.0	105.8	120.2	2-30	rcp	5.6	2.2	square w/headwall	98	Y
15.70		0.45			1273.45	0.027	10.00	7.13	8.26	9.5	10.8	9.55	30.6	35.5	40.8	46.4	30.6	35.5	40.8	46.4	30	cmp	6	2.4	headwall	45	Y
14.93	14.45	0.45			1017.19	0.021	10.00	7.13	8.26	9.5	10.8	12.9	41.2	47.8	54.9	62.5	54.4	63.0	72.5	82.4	30	cmp	5.1	2	headwall	45	N
9.33		0.45			1609.31	0.024	10.00	7.13	8.26	9.5	10.8	11.3	36.1	41.9	48.1	54.7	36.1	41.9	48.1	54.7	2-30	cmp	9.8	3.9	headwall	140	Y
9.6		0.45	690.47	0.032	527.19	0.034	29.26	4.03	4.71	5.42	6.16	35.4	64.2	75.1	86.4	98.2	64.2	75.1	86.4	98.2	30	cmp	8.6	3.4	headwall	70	N
19.29	19.28	0.45	503.85	0.062	539.51	0.035	22.59	4.7	5.49	6.32	7.17	9.5	20.1	23.5	27.0	30.7	35.4	41.2	47.4	53.8	36	rcp	6.7	2.2	projecting	85	Y
17.45	17.50	0.45			1715.34	0.021	10.68	6.93	8.03	9.24	10.49	22.3	69.4	80.4	92.6	105.1	109.0	126.8	145.9	165.7	36	rcp	7.5	2.5	projecting	85	N
17.11		0.45	752.23	0.016	301.36	0.056	33.37	3.71	4.34	4.99	5.67	11.9	19.8	23.2	26.7	30.3	19.8	23.2	26.7	30.3	36	rcp	9.5	3.2	projecting	99	Y
17.2		0.45	502.15	0.022	660.43	0.047	27.94	4.14	4.84	5.57	6.33	16.4	30.6	35.7	41.1	46.7	30.6	35.7	41.1	46.7	36	rcp	7.3	2.4	projecting	85	Y
U-9	10.22,10.16	0.45			1478.43	0.041	10.00	7.13	8.26	9.5	10.8	18	57.6	66.7	76.7	87.2	75.0	86.9	99.9	113.6	36	rcp	5	1.7	projecting	72.5	N
15.116		0.45			900.18	0.027	10.00	7.13	8.26	9.5	10.8	7.11	22.8	26.4	30.4	34.6	22.8	26.4	30.4	34.6	36	rcp	9.3	3.1	projecting	99	Y
15.112	15.102,15.110	0.45			308.63	0.029	10.00	7.13	8.26	9.5	10.8	1.75	5.6	6.5	7.5	8.5	85.2	98.8	113.7	129.1	36	rcp	9	3	projecting	99	Y
6.247		0.45	997.93	0.049	1786.01	0.008	43.66	3.11	3.65	4.2	4.77	16.9	23.6	27.7	31.8	36.2	23.6	27.7	31.8	36.2	36	rcp	7	2.3	groove w/headwall	79	Y
6.194	6.247	0.45			2407.88	0.01	18.47	5.27	6.14	7.06	8.02	23.5	55.8	65.0	74.7	84.8	79.3	92.6	106.5	121.0	2-36	rcp	7.7	2.6	groove w/headwall	158	Y
6.136		0.45			2223.67	0.011	16.59	5.58	6.5	7.48	8.49	17.3	43.5	50.7	58.3	66.2	43.5	50.7	58.3	66.2	36	rcp	6.9	2.3	groove w/headwall	79	Y
6.139	6.136,6.194,6.247	0.45			1051.95	0.015	10.00	7.13	8.26	9.5	10.8	4.36	14.0	16.2	18.6	21.2	136.8	159.5	183.5	208.4	3-36	rcp	6.6	2.2	groove w/headwall	237	Y
6.75	6.145,6.139,6.136,6.194,6.247	0.45			2603.12	0.015	16.60	5.58	6.5	7.47	8.49	22.1	55.4	64.6	74.2	84.4	207.9	242.2	278.6	316.5	4-36	rcp	7.3	2.4	groove w/headwall	316	Y
6.76	6.69,6.100,6.64,6.56,6.75,6.145,6.139,6.136,6.194,6.247	0.45			1458	0.023	10.00	7.13	8.26	9.5	10.8	13.3	42.7	49.5	56.9	64.7	312.1	363.0	417.4	474.3	5-36	rcp	7.5	2.5	groove w/headwall	395	Y
12.14	12.55,12.16	0.45			1351.18	0.015	10.17	7.08	8.2	9.43	10.72	18.5	58.9	68.2	78.5	89.2	103.1	119.7	137.7	156.5	3'x5'	rcb	7.4	2.5	90d	170	Y
12.15	12.14,12.55	0.45			574.58	0.002	10.89	6.86	7.96	9.16	10.4	5.65	17.4	20.2	23.3	26.4	120.5	140.0	161.0	183.0	3'x6'	rcb	8.2	2.7	90d	219	Y
17.14	17.18	0.45	156.09	0.026	775.69	0.006	22.64	4.7	5.48	6.31	7.16	3.2	6.8	7.9	9.1	10.3	16.4	19.1	22.0	24.9	36	cmp	6.2	2.1	projecting	64	Y
13.18	10.37,10.40,10.57,16.21	0.45			608.32	0.039	10.00	7.13	8.26	9.5	10.8	1.55	5.0	5.8	6.6	7.5	65.0	75.3	86.7	98.5	36	cmp	6.2	2.1	projecting	64	N
5.6	5.2,5.3	0.45			578.21	0.016	10.00	7.13	8.26	9.5	10.8	4.53	14.5	16.8	19.4	22.0	77.3	89.6	103.0	117.1	40	cmp	9.3	2.8	headwall	110	Y
6.35		0.3	497.3	0.03	2069.31	0.038	32.13	3.8	4.45	5.11	5.81	45.1	51.4	60.2	69.1	78.6	51.4	60.2	69.1	78.6	42	rcp	9.5	2.7	projecting	140	Y

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DRAINAGE CALCULATIONS

Item 6.

													Flow from Area (cfs)				Cumulative Flow at Outlet (cfs)										
Structure ID	Upstream Structure(s)	C/CN	Lov (ft)	Yov (%)	Lch (ft)	Ych (ft/ft)	Tc (min)	I10 (in/hr)	I25 (in/hr)	I50 (in/hr)	I100 (in/hr)	Area (ac)	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Existing Size (in)	Material	HW (ft)	HW/D	Entrance Type	Flow Capacity (cfs)	Sufficient Capacity (Y/N)
6.40		0.45			898.39	0.029	10.00	7.13	8.26	9.5	10.8	5.04	16.2	18.7	21.5	24.5	16.2	18.7	21.5	24.5	42	rcp	9.3	2.7	projecting	140	Y
16.64	16.59	0.45			1035.38	0.019	7.48	7.13	8.26	9.5	10.8	10	32.1	37.2	42.8	48.6	45.4	52.7	60.7	69.0	48	rcp	17	4.3	projecting	275	Y
13.17	10.41,10.49,10.36,13.18,10.37,10.40,10.57,16.21	0.45			1132.84	0.041	10.00	7.13	8.26	9.5	10.8	7.12	22.8	26.5	30.4	34.6	134.9	156.7	180.1	204.8	48	rcp	10	2.6	projecting	200	Y
6.42	6.40,6.35,6.108	77.8	6601.57	2.075			106.79	1.65	1.95	2.25	2.56	227	138.2	188.3	241.6	299.3	219.9	283.7	351.2	423.8	2-48	rcp	9	2.3	projecting	355	N
6.21	6.13,6.14,6.42,6.22,6.40,6.35,6.108	0.45			1214.35	0.019	10.00	7.13	8.26	9.5	10.8	10.4	33.2	38.5	44.2	50.3	273.5	345.8	422.6	505.0	2-48	rcp	8.8	2.2	projecting	355	N
5.52	6.13,6.21,5.53,5.88,6.22,6.42,6.40,6.35,5.86,5.81,u-2	0.3			1007.3	0.016	10.00	7.13	8.26	9.5	10.8	8.1	17.3	20.1	23.1	26.2	315.7	395.1	479.4	569.4	2-48	rcp	12	3	projecting	400	N
12.77	12.19,12.29	0.45	199.06	0.01	968.96	0.026	25.21	4.41	5.15	5.93	6.73	18.7	37.2	43.4	50.0	56.8	75.7	88.5	102.0	115.8	48	rcp	12	3	projecting	200	Y
U-19		0.3	366.68	0.016	1141.69	0.028	29.34	4.02	4.7	5.41	6.14	50.2	60.5	70.7	81.4	92.4	60.5	70.7	81.4	92.4	2-48	rcp	6	1.5	square w/headwall	220	Y
9.82	Res. 23,9.84,10.2																				2-48	rcp		3	square w/headwall	390	Y
9.83	2,10.16,9.33,	0.3			3053.79	0.029	14.61	5.96	6.94	7.98	9.06	59.8	106.9	124.4	143.1	162.4	288.5	339.7	373.1	418.4	2-72		12	2	w/headwall	800	
12.29	12.19	0.3	588.98	0.003	837.81	0.021	46.47	2.98	3.5	4.03	4.58	21.5	19.2	22.6	26.0	29.5	38.5	45.1	51.9	59.0	48	cmp	9.4	2.4	projecting	141	Y
15.122	15.70	0.3	628.81	0.067	5246.83	0.026	43.83	3.1	3.64	4.19	4.76	145	134.9	158.4	182.3	207.1	165.5	193.9	223.2	253.6	54	rcp	6.5	1.4	projecting	160	N
U-4	9.82-83,u-9,9.33,9.36	0.3			1907.81	0.051	10.00	7.13	8.26	9.5	10.8	30.2	64.5	74.8	86.0	97.8	489.7	572.8	641.2	723.2	54	cmp		2	headwall	200	N
																					84		9	1.5		460	
5.34	5.53,5.52,5.88,u-2,a-1,u-20,6.13,6.14,6.21,6.22,5.86,5.81,6.35,6.40,6.42,6.108	0.3			1170.01	0.027	10.00	7.13	8.26	9.5	10.8	15.7	33.5	38.8	44.6	50.7	445.6	546.2	653.3	767.1	2-55	rcp	11	2.3	square w/headwall	436	N
22.4		77	7277.35	1.79			127.44	1.45	1.71	1.97	2.25	258	138.0	187.3	239.7	298.7	138.0	187.3	239.7	298.7	3-60	cmp	11	2.3	mitered	750	Y
U-24	12.77,12.29,12.19	0.45			1147.96	0.035	6.45	7.13	8.26	9.5	10.8	11.5	36.7	42.6	48.9	55.6	93.1	108.6	124.9	141.9	60	smooth metal	7	1.4	square w/headwall	185	Y

TABLE V.1
MASTER PLAN CULVERT LIST
AND
DRAINAGE CALCULATIONS

													Flow from Area (cfs)				Cumulative Flow at Outlet (cfs)										
Structure ID	Upstream Structure(s)	C/CN	Lov (ft)	Yov (%)	Lch (ft)	Ych (ft/ft)	Tc (min)	I10 (in/hr)	I25 (in/hr)	I50 (in/hr)	I100 (in/hr)	Area (ac)	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr	Existing Size (in)	Material	HW (ft)	HW/D	Entrance Type	Flow Capacity (cfs)	Sufficient Capacity (Y/N)
19.33	20.15,20.12, 20.7,19.35,U-22,20.45,20.52,20.56,U-13,19.16,19.12	0.3	398.6	0.015	2188.41	0.027	35.41	3.57	4.18	4.81	5.47	63	67.5	79.0	91.0	103.4	281.4	327.8	377.1	428.5	66	rcp	15	2.7	projecting	405	N
4.13	4.10	0.45			1489.01	0.013	11.37	6.73	7.81	8.98	10.21	26.3	79.6	92.4	106.2	120.8	156.9	182.3	209.6	238.2	8'x6'	rcb	14	2.4	30d to 75d	800	Y
U-1	5.6,B-1,5.64,5.106,6.76,6.151	0.3			4184.34	0.012	26.16	4.31	5.04	5.8	6.58	92.6	119.7	140.0	161.1	182.7	1137.9	1352.0	1580.2	1820.0	18'x9.5'	rcb	12	1.2	30d to 75d	1908	Y
B-3	22.4,22.1,22.7,u-21,u-16,20.65,17.47,17.50,u-22,u-23, U-17	75.6	11239.84	1.851			184.70	1.1	1.3	1.5	1.71	663	273.1	371.3	475.6	590.0	1080.8	1414.5	1767.0	2157.0	90'x20'	bridge				83768.7	Y
B-1	U-19,A-1,A-3,5.34	0.3			1368.39	0.023	10.00	7.13	8.26	9.5	10.8	11.3	24.1	28.0	32.2	36.6	585.6	709.3	840.9	980.2	60'x2.5'	bridge				1941.4	Y

**TABLE V.2
CULVERTS IN NEED OF REPLACEMENT**

Item 6.

Structure ID	Cumulative Flow at Outlet (cfs)				Existing Size (in)	Material	Flow Capacity (cfs)	Sufficient Capacity (Y/N)	% Over Capacity	
	Q 10-yr	Q 25-yr	Q 50-yr	Q 100-yr						
6.69	42.4	49.1	56.4	64.2	24	rcp	29.5	N	66.4%	Sam Bass & Stagecoach
6.100	19.1	22.2	25.5	29.0	12	rcp	7.25	N	205.6%	
6.145	15.7	18.1	20.9	23.7	18	rcp	17.25	N	5.2%	
5.3	24.3	28.1	32.4	36.8	12	cmp	6	N	369.0%	Ranch House & Canyon Court
20.56	91.9	106.7	122.7	139.4	30	rcp	61.5	N	73.5%	Crown Rd & Live Oak
7.8	46.7	54.1	62.3	70.8	24	cmp	25	N	116.6%	Chuckwagon & Pitchfork
20.44	19.2	22.3	25.6	29.1	18	rcp	15.5	N	43.6%	Live Oak & Cook Road
U-9	75.0	86.9	99.9	113.6	36	rcp	72.5	N	19.9%	Squaw Creek Road
13.18	65.0	75.3	86.7	98.5	36	cmp	64	N	17.7%	
13.21	56.7	65.8	75.6	86.0	18	rcp	15.5	N	324.5%	
6.64	32.7	37.9	43.6	49.5	18	cmp	13.5	N	180.7%	
17.39	11.1	13.0	14.9	17.0	15	cmp	9.25	N	40.5%	
4.10	77.3	90.0	103.4	117.4	2-24	rcp	52	N	73.0%	
5.106	39.3	45.7	52.6	59.8	24	rcp	32.5	N	40.6%	
5.34	445.6	546.2	653.3	767.1	2-55	rcp	436	N	25.3%	
5.56	25.3	29.4	33.8	38.5	18	cmp	12	N	145.0%	
5.64	33.3	38.7	44.5	50.6	12	cmp	4.75	N	714.7%	
5.81	13.9	16.3	18.7	21.3	12	rcp	5.5	N	195.9%	
6.108	14.2	16.4	18.9	21.5	15	rcp	11	N	49.4%	
6.5	7.9	9.2	10.5	12.0	12	rcp	6	N	52.6%	
6.56	11.1	12.9	14.8	16.9	12	rcp	7.25	N	77.9%	
6.88	28.0	32.5	37.3	42.4	12	rcp	7.25	N	348.3%	
7.28	44.0	51.1	58.7	66.7	24	rcp	26	N	96.4%	
10.22	11.0	12.7	14.7	16.7	18	cmp	11	N	15.9%	
10.36	47.0	54.8	63.0	71.7	15	cmp	7.8	N	602.6%	
10.37	60.1	69.6	80.0	91.0	15	iron	11.5	N	505.2%	
10.40	20.1	23.2	26.7	30.4	15	cmp	7.8	N	197.4%	
10.41	14.1	16.3	18.7	21.3	15	iron	10.25	N	58.8%	
10.49	14.2	16.5	19.0	21.6	15	iron	10.25	N	61.3%	
12.114	10.3	12.0	13.8	15.6	15	cmp	7.8	N	53.6%	
12.140	18.3	21.3	24.5	27.8	2-18	cmp	12	N	77.7%	
12.19	19.3	22.5	26.0	29.5	18	rcp	15.5	N	45.4%	
14.16	16.3	18.9	21.7	24.7	18	cmp	17	N	11.1%	
14.45	13.2	15.2	17.5	19.9	18	cmp	13.5	N	12.9%	
14.59	29.1	33.7	38.8	44.1	24	cmp	32.5	N	3.7%	
14.93	54.4	63.0	72.5	82.4	30	cmp	45	N	40.0%	

Rows highlighted indicate creek culverts that are insufficiently sized to convey the 100-yr flow.

**TABLE V.2
CULVERTS IN NEED OF REPLACEMENT**

Item 6.

	Cumulative Flow at Outlet (cfs)								
15.122	165.5	193.9	223.2	253.6	54	rcp	160	N	21.2%
15.5	18.1	21.0	24.2	27.5	18	cmp	17	N	23.8%
16.21	16.6	19.2	22.1	25.1	15	cmp	9.25	N	107.8%
17.45	87.7	101.8	117.1	132.9	36	rcp	85	N	19.7%
17.50	39.6	46.4	53.4	60.6	24	rcp	36.5	N	27.1%
18.10	31.9	37.3	42.9	48.8	2-18	rcp	31	N	20.4%
19.12	12.3	14.4	16.6	18.8	12	rcp	7.25	N	98.8%
19.19	7.1	8.2	9.4	10.7	15	rcp	6	N	36.3%
19.35	29.4	34.2	39.3	44.7	18	cmp	12	N	184.9%
20.29	15.2	17.7	20.3	23.1	18	rcp	15.5	N	13.9%
20.60	17.7	20.6	23.7	26.9	18	rcp	18	N	14.5%
20.65	9.9	11.5	13.3	15.1	15	cmp	7.8	N	47.9%
20.7	26.3	30.5	35.1	39.9	18	rcp	21.5	N	41.8%
21.12	7.5	8.7	10.0	11.4	15	rcp	6	N	45.4%
21.2	53.4	62.1	71.4	81.1	12	cmp	6	N	934.5%
21.25	52.0	60.3	69.3	78.8	24	rcp	36.5	N	65.2%
21.30	16.3	19.1	22.0	25.0	18	rcp	15.5	N	23.2%
21.59	53.2	62.1	71.4	81.1	24	rcp	32.5	N	91.0%
22.1	433.2	580.0	734.3	907.6	3-24	Iron	109.5	N	429.7%
22.7	45.5	53.3	61.3	69.8	24	cmp	25	N	113.4%
B-2	173.7	240.46	310.41	389.572	2-36"		126	N	90.8%
U-16	135.5	158.0	181.9	206.7	24	Iron	29.5	N	435.6%
U-28	13.4	15.6	18.0	20.4	18	cmp	12	N	30.4%

Rows highlighted indicate creek culverts that are insufficiently sized to convey the 100-yr flow.

6. Storm Drainage Problems

For each of the areas identified as experiencing localized flooding, the alternative actions that could be taken are as follows.

- For the channel issues between Sam Bass Road and Stagecoach Trail, the ditches should be regraded and lined with concrete so that flat grades that cannot be overcome, may better convey the runoff.
- For the channel between El Chico and Surrey Lane, the natural channel should be graded so as to be better defined, stabilized with a lasting liner material, and a concrete pilot channel be installed to prevent low frequency storm event erosion.
- The culvert at Crown Road and Live Oak Road should be replaced and adequate headwall and endwall installed with better hydraulic capacity.
- The roadside ditches along Crown Road between Clear Elm Road and Ranch House Road, Chuckwagon Trail, Deer Pond and Big Creek Road, Vista Drive, Northchase Drive, and the Fox Hunt Trail Development should be lined with concrete to improve the hydraulic efficiency of the conveyances. Driveway and intersection culverts should be addressed as necessary.
- The culvert at Ranch House Road and Canyon Court should be replaced.
- The culvert on Live Oak near Cook Road should be upsized and the adjacent ditch regraded.
- The area east of the Clear Fork of the Trinity River along the Gates at Meadow Place apartments and the Reserves at Trinity subdivision should be regraded and the headwalls upgraded.
- The culverts crossing Squaw Creek Road should be replaced and upsized as necessary to improve stormwater conveyance.

C. **Priority and Cost Estimates**

Stormwater drainage problems can lead to damage to public infrastructure, significant private property damage, and loss of life. These drainage issues can compound and significantly worsen over time due to erosion if left unaddressed.

The City of Willow Park assesses a stormwater rate that is intended to address maintenance needs for the stormwater system on a yearly basis. The City should ensure that these funds are allocated for drainage system improvement as intended. The City of Willow Park also assesses stormwater impact fees on new development that can be used

to finance capital projects that are larger in nature. These fees however are not likely to be sufficient to cover all of the capital projects described in this report, but rather the debt service associated with financing the projects. The City will therefore likely need to fund larger projects through general obligation bonds or tax notes. The city should to allocate funding to do the following:

- Utilize a maintenance program for culverts, ditches, inlets, or any other minor storm drainage issues that can be addressed. This can also include various culvert upsizing and replacement for those that are not experiencing localized flooding, but are undersized based on the amount of flow coming to that culvert. Additionally, regrading ditches and clearing debris from culverts is a relatively inexpensive and easy way to optimize the efficiency of existing storm drain facilities.
- Begin capital improvements projects by 2028.

The table below details the 10 year capital improvements that are recommended. Included in the table is a preliminary estimated cost for each project. An average inflation rate of 3% should be considered per year past the date of this report.

**TABLE V.3
STORM DRAINAGE
PRIORITY AND PROJECTED COST**

Item	Project	Location	Cost
1	Sam Bass to Stagecoach Channel Improvements	Sam Bass to Stagecoach	\$ 150,000.00
2	El Chico to Surrey Lane Channel Improvements	El Chico to Surrey	\$ 130,000.00
3	Replace Culvert at Crown Road & Live Oak Road	Crown & Live Oak	\$ 75,000.00
4	Crown Road Ditch Upgrades	Cedar Elm to Ranch House	\$ 940,000.00
5	Chuckwagon Trail Ditch Upgrades	Stagecoach to IH20	\$ 1,500,000.00
6	Deer Pond Ditch Upgrades	Deer Pond & Big Creek	\$ 3,250,000.00
7	Vista Drive Ditch Upgrades	Live Oak to Nichols	\$ 250,000.00
8	Replace Culvert on Live Oak near Cook Road	Live Oak & Cook	\$ 50,000.00
9	Northchase Drive Ditch Upgrades	Northchase Drive	\$ 562,500.00
10	Regrade Area East of the Clear Fork & Upgrade Headwalls	East Bank of Clear Fork	\$ 350,000.00
11	Upgrade Foxhunt Trails Development Ditches & Culverts	Fox Hunt Trail Subdivision	\$ 3,000,000.00
12	Replace Culvert at Ranch House and Canyon Court	Ranch House & Canyon Ct	\$ 60,000.00
13	Replace Squaw Creek Major Crossings	Squaw Creek Road	\$ 450,000.00
14	Impact Fee and Capital Improvements Studies		\$ 75,000.00
			\$ 10,842,500.00

Culverts indicated as needing replacement in Table V.2 should be included where possible in bond projects, however, it is recommended that an annual program be implemented to regrade ditches and replace culverts. A yearly operating allowance within the drainage utility department budget should be considered for this purpose and should be approximately \$100,000 annually for a city the size of Willow P

III. CONCLUSIONS AND RECOMMENDATIONS

Based on our evaluation of the City of Willow Park's infrastructure, we offer the following conclusions and recommendations to assist the City with decisions related to capital improvements through the year 2050

A. Water System

The City has recently completed a project that should insure adequate water supply through 2050. However, water conveyance and distribution should remain a priority for the immediate future. The following is recommended toward that end:

- Replace old deteriorated water lines and other facilities
- Provide storage in key locations
- Complete a surface water supply transmission line to convey surface water to the Foxhunt site.
- Complete system loops in critical flow areas.

These projects would resolve issues with tank refill and allow backup options in times of shortage.

The reduction of water loss and improving pressure maintenance and providing key loops within the system while serving expected growth should be the next priority:

- Install East and West Bankhead extension loops
- Rehabilitate the Indian Camp ground storage tanks
- Replace Squaw Creek water lines
- Install chloramine disinfection facilities
- Complete replacement of old, poorly installed and deteriorated lines by 2035.

These projects would protect the water supply and insure that expected growth could be accommodated.

Long term supply and demand service should be considered early in the planning period to eliminate shortages in the future:

- Replace an existing elevated tanks
- Upsize existing small distribution lines.
- Install fire hydrants in various locations
- Install Fox Hunt Transmission Line
- Complete loops in key portions of the system

These improvements would allow complete distribution of each water source throughout the service area.

B. Wastewater System

The upgrade of the City's wastewater treatment system should be the highest priority along with necessary transmission facilities. The City should continue with the projects that are underway to address this concern as well as:

- Upgrade WWTP to 1.0 MGD
- Complete the South of IH20 Transmission Line and Lift Station

In order to provide capacity for future growth:

- Begin collection system inspection and testing program by 2028
- Upsize WWTP to 1.5 MGD
- Install irrigation facilities
- Complete lift station upgrades
- Complete West Bankhead extension

C. Streets

A focus on the upgrade of the City's streets should be maintained to improve the PCI of the system as a whole. The City should continue with the projects that are underway to address this concern:

- Complete priority 1-22 street improvements by 2030
- Begin a yearly seal coat program by 2027

In order to ensure a safe and adequate street system other lower grade streets should be upgraded:

- Begin priority 22 and beyond street improvements by 2030
- Continue yearly maintenance program

D. Drainage

Inadequate drainage can result in significant property damage, damage to infrastructure and even loss of life. Additionally, drainage issues tend to worsen over time as erosion occurs. The City should allocate funds to address significant drainage issues:

- Begin and continue a bond program for scheduled capital projects to include priorities 1-20
- Continue maintenance program through the planning period.

IV. FINANCING OF IMPROVEMENTS

The water and wastewater improvement projects can be funded by low interest loans and possibly loan forgiveness from the Texas Water Development Board, USDA Rural Utility Services, special federal allocations, and local bond issues. The larger, future recommended improvements should be funded by the Texas Water Development Board as the terms of their funding is very favorable. Smaller projects should be funded by a combination of yearly budgeting and bond issues. Community Development Block Grants should be considered as well for areas that are eligible.

Additionally, capital improvement fees should be evaluated periodically. These fees can be used to fund much of the improvements needed in the system. As development increases in the City, impact fees will also serve to offset potential rate increases. Regardless of the financial vehicles used to fund the recommended projects, it is likely that water and sewer rates will have to increase as well.

Street projects are not generally ranked well enough to be funded through state and federal agencies. The City should consider allocating in the yearly budget for as much as possible and fund larger projects through general obligation bonds, certificates of obligation, or tax notes.

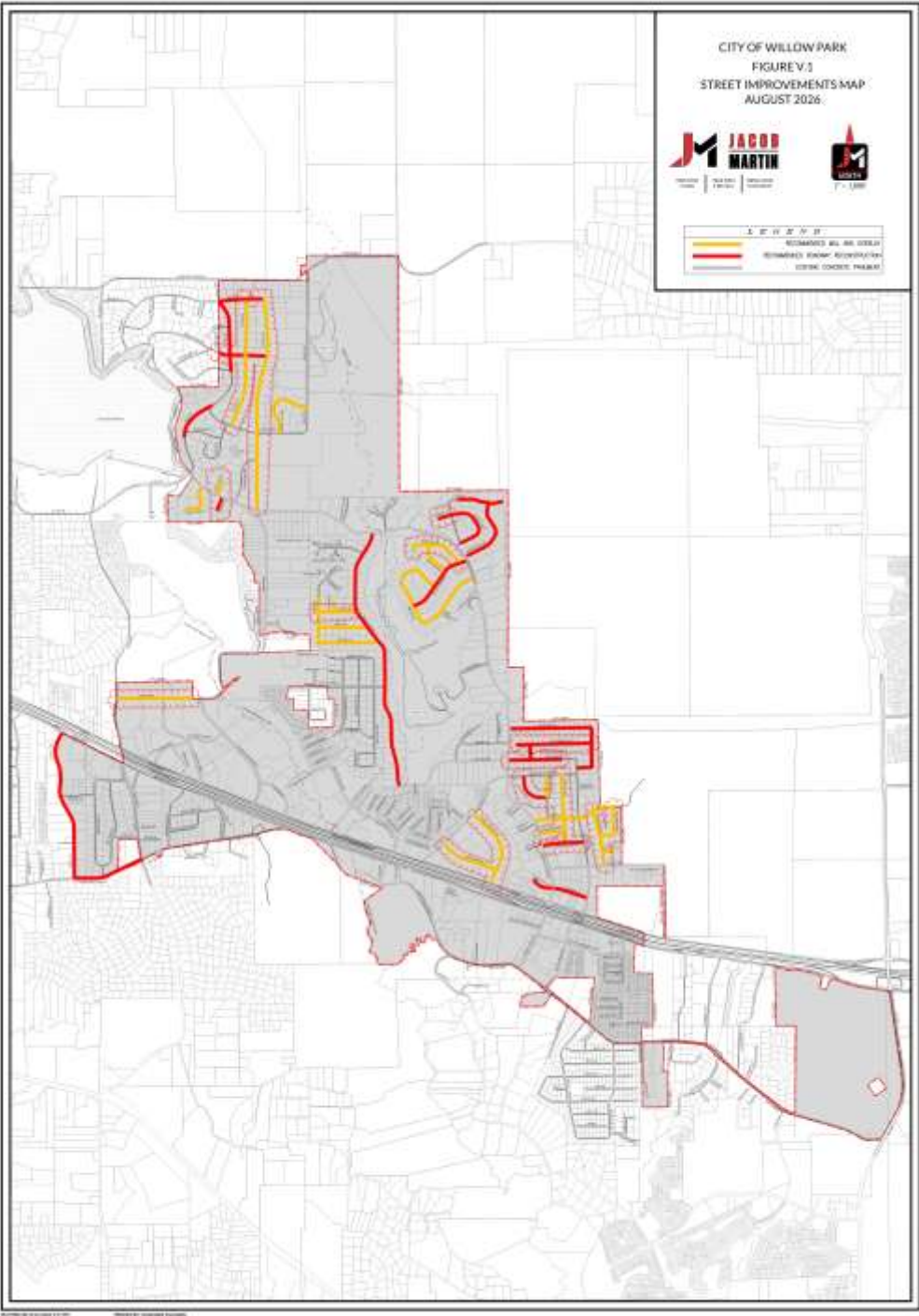
The drainage projects are expected to be funded through the newly instituted Stormwater Utility Rate and impact fees. The larger projects are intended to be funded by a bond issue with these new fees covering the debt service. The Stormwater Utility and impact fees should cover yearly maintenance and smaller projects as well.

V. CLOSURE

The City should continue to evaluate this plan on a five year basis. As development occurs, the need and timing for various improvements will be more clearly defined. The City should continue to encourage development in accordance with the most recent comprehensive plan and this document.

Item 7.

[illegible]



CCNs vs. Annexation in Texas

A briefing for municipal leaders, planners and utility stakeholders

Annexation changes municipal jurisdiction; a CCN concerns retail water/sewer service authority.

Texas Water Code Chapter 13 • Local Government Code Chapter 43 • PUCT Chapter 24

1. They answer two different questions

ANNEXATION — “Who governs this land?”

Annexation brings territory into a municipality's corporate boundaries under Texas annexation law. It affects municipal jurisdiction, ordinances, taxes, elections and municipal services, subject to applicable procedures.

CCN — “Who may provide retail water/sewer service?”

A Certificate of Convenience and Necessity defines a certificated service area for qualifying retail water or sewer utilities. The PUCT administers the CCN program; municipalities are treated differently from private utilities.

2. Annexation does not automatically equal a CCN transfer

Texas municipal annexation is governed primarily by Local Government Code Chapter 43.

An area can be inside a city's corporate limits while remaining within another utility's CCN/service arrangement.

Municipalities are not required to hold a CCN in the same manner as qualifying private retail utilities.

PUC §24.239 expressly says a municipality, district or political subdivision may, but is not required to, comply with that CCN transaction rule.

Municipal utility authority, annexation authority and PUCT certification are related—but legally distinct—concepts.

Bottom Line for a Texas Municipality

ANNEXATION

Expands the municipality's corporate boundary and municipal jurisdiction.

CCN

Concerns regulated retail water/sewer service areas and the rights/processes associated with those areas.

COORDINATE THEM

Before annexation or development commitments, map city limits, ETJ, CCNs, existing providers and planned municipal utility service.

Planning rule of thumb: jurisdictional decision $\neq$ utility-service decision.

Sources & current-rule notes

Texas Local Government Code, Chapter 43 — Municipal Annexation.

Texas Water Code, Chapter 13 — Water and Sewer Utility Regulation.

16 TAC §24.229 — Certificate of Convenience and Necessity Not Required; includes the municipal §13.255 pathway.

16 TAC §24.239 — Sale, Transfer, Merger, Consolidation, Acquisition, Lease or Rental; states municipalities may, but are not required to, comply with the rule.



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: August 25 th , 2026	Department: Development Department	Presented By: Chelsea Kirkland, City Planner Randy Law Building Official
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AGENDA ITEM:

Discussion & Action: to consider approval of an updated Ordinance amending Ordinance 891-23 “Development Services Fee Schedule”.

BACKGROUND:

Due to legislative and economic changes, Staff have collectively revised the “Development Services Fee Schedule” to meet the current fee schedule in the building code and account for plan reviews as necessary.

STAFF & BOARD RECOMMENDATION:

Staff recommend acceptance of the amended ordinance, as presented.

EXHIBITS:

- Ordinance 891-23
- Ordinance 946-26 (to be provided)
- Exhibit “A” – Development Services Fee Schedule (Redline and Clean)

RECOMMENDED MOTION:

Motion to approve and adopt the amended Ordinance 946-26, “Development Services Fee Schedule”, as presented.

**CITY COUNCIL AGENDA ITEM BRIEFING SHEET**

Meeting Date: August 25 th , 2026	Department: Planning & Development Dept.	Presented By: Chelsea Kirkland, City Planner Toni Fisher, City Manager
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AGENDA ITEM:

Discussion & Action: to consider approval of an Economic Development Agreement between the City of Willow Park and “Bandidas Willow Park, LLC.”

BACKGROUND:

Bandidas Willow Park LLC presented a request to city staff for economic incentives for a new venture restaurant at The District in Building D, also known as 490 Shops Blvd Unit1, Willow Park, Texas 76087. This request was presented to City Council on July 28th, 2026 and negotiated to reflect in Chapter 380 Agreement Presented.

Staff present the proposed agreement to City Council for a sales tax abatement on food sales only for Bandidas restaurant for Years 1 and 2.

STAFF RECOMMENDATION:

Staff recommends approval of “Chapter 380 Economic Development Agreement between the City of Willow Park, Texas and Bandidas Willow Park, LLC”.

EXHIBITS:

- Chapter 380 Economic Development Agreement between the City of Willow Park, Texas and Bandidas Willow Park, LLC

RECOMMENDED MOTION:

Approval of Chapter 380 Economic Development Agreement between the City of Willow Park, Texas and Bandidas Willow Park, LLC as presented.

CHAPTER 380
ECONOMIC DEVELOPMENT AGREEMENT
BETWEEN
THE CITY OF WILLOW PARK, TEXAS
AND
BANDIDAS WILLOW PARK, LLC

This Chapter 380 Economic Development Agreement (this “Agreement”) entered into this _____ day of _____, 2026, by and between Bandidas Willow Park, LLC, hereinafter referred to as “Business Developer,” a Texas limited liability company, and the City of Willow Park, Texas, hereinafter referred to as “City”, a Texas Type A general law city.

FACTUAL RECITALS AND FINDINGS

WHEREAS, the City Council of the City has adopted a resolution (the “Resolution”), authorizing the City to make certain performance-based economic development grants as an incentive to the Business Developer in recognition of the positive economic benefits which will accrue to the City through the Business Developer’s efforts to renovate and operate a restaurant, called Bandidas, to be located at The District in Building D, also known as 490 Shops Blvd Unit1, Willow Park, Texas 76087 (the “Project”); and

WHEREAS, the Business Developer estimates the total construction/renovation costs of the Project to be approximately FOUR HUNDRED THIRTY-ONE THOUSAND and 00/100 DOLLARS (\$431,000.00) and that the Project will produce annual taxable sales of approximately TWO MILLION EIGHT HUNDRED THOUSAND DOLLARS and 00/100 (\$2,800,000.00); and

WHEREAS, the Business Developer estimates that development and operation of the Project will result in the creation of the equivalent of approximately seventy (70) part-time and full-time jobs; and

WHEREAS, the Business Developer approached the City and requested an economic incentive in order to induce the Business Developer to develop the Project within the City; and

WHEREAS, the City recognizes that development of the Project in the City represents an opportunity to provide significant economic benefit and opportunities for its citizens; and

WHEREAS, the City desires to promote local economic development and to stimulate business and commercial activity in the City; and

WHEREAS, the City desires to offer incentives to the Business Developer over a period of time to induce Business Developer to develop the Project in the City and to enable the Business Developer to develop and operate the Project successfully in a manner that will be of lasting and significant benefit to the City; and

WHEREAS, the City finds that development of the Project will add significant new revenues to the City’s tax base, both ad valorem and sales tax, and will create jobs, which will promote state and local

economic development and stimulate business and commercial activity in the City thereby enhancing the economic stability and growth of the City.

NOW, THEREFORE, in consideration of the foregoing recitals, the mutual benefits described in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the City and the Business Developer agree as follows:

Agreements

1. Authorization. The City's execution of this Agreement is authorized by the *Texas Constitution*, Article III, §52-a and by Chapter 380, *Texas Local Government Code*, and by the Resolution, and constitutes a valid and binding obligation of the City. The Business Developer's execution and performance of this Agreement constitute a valid and binding obligation of Business Developer, and Business Developer agrees to proceed with the development of the Project. The City acknowledges that the Business Developer is acting in reliance upon the City's performance of its obligations under this Agreement in making its decision to commit substantial resources and money to develop the Project, and Business Developer acknowledges that City is acting in reliance upon Business Developer's full and complete performance of its obligations under this Agreement in making its decision to commit substantial resources to this Project.

Section 380.001 of the Texas Local Government Code authorizes cities to establish one or more programs to promote local economic development and to stimulate business and commercial activity in the City. The City desires to encourage businesses that will enhance City sales tax and other tax revenues to locate or maintain a place of business within the City. The Project will enhance the City's sales tax and ad valorem tax revenues. By this Agreement, the City establishes an economic development program for the Project.

2. Definitions. In this Agreement:

Comptroller means the Comptroller of Public Accounts of the State of Texas, or whatever person, position, or office is designated by law to administer the collection, reporting, and distribution of sales taxes.

Person means an individual, sole proprietorship, partnership, limited partnership, corporation, or any other legal entity.

Project means the construction and renovation of Bandidas, to be located at The District in Building D, also known as 490 Shops Blvd Unit1, Willow Park, Texas with a minimum of Four Hundred and Thirty-One Thousand Dollars in improvements to be made by Business Developer.

Sales Tax means the one percent (1.00%) municipal sales and use tax adopted by the City under the authority of the *Texas Tax Code*, Chapter 321 and available for general fund purposes. Sales Tax expressly excludes the one-half percent (.50%) municipal sales and use tax to be used to reduce property taxes, and any Sales Tax generated by the sale of alcohol, including, the Mixed Beverage Sales Tax and the Mixed Beverage Gross Receipts Tax.

Sales Tax Reports means the monthly reports furnished by the Business Developer to the Comptroller pursuant to Texas Tax Code Section 321.302, including the reports more fully described in Section 5(e) of this Agreement.

3. City Council Findings. By approval of this Agreement, the City Council of the City finds that each of the factual findings and recitals set forth above are found to be true and correct for all purposes and are hereby incorporated into the body of this Agreement.

4. Business Developer Obligations.

(a) The Business Developer agrees that:

(1) The Project will be constructed/renovated in accordance with all applicable laws, including, without limitation, all applicable City ordinances, adopted codes, and required permits.

(2) A certificate of occupancy shall be in place for the Project, and the Project will be open for business no later than January 1st, 2027.

(3) The Project must remain open for business to the public (during normal store hours set by the Business Developer in its reasonable discretion, but not less than fifty (50) hours a week) for the term of this Agreement, except any days during which no business is conducted because of the actions of the Business Developer's landlord, casualty, condemnation, repairs, environmental remediation or investigation, or any other reason that is beyond the reasonable control of Business Developer including, but not limited to, those reasons referenced in Paragraph 7 (b) of this Agreement, except for any economic reasons, including, without limitation, low restaurant sales, credit reasons, or any other reasons related to financial considerations.

(b) New Sales Tax Revenue and Operation of New Store. For the Business Developer to receive the economic incentive payments described in this Agreement, the Business Developer must generate new Sales Tax and must open and operate a restaurant known as Bandidas, to be located at The District in Building D, also known as 490 Shops Blvd Unit1, Willow Park, Texas in accordance with the terms of this Agreement.

(c) Reports and Information. Business Developer shall comply with all requirements of State law, including without limitation, the Texas Tax Code, for tracking, reporting, and documenting Sales Tax generated by the Project and received by Business Developer as a result of the Project. Beginning in January 2027, and each month thereafter during the term of this Agreement, the Business Developer will provide the City with true and correct copies of its monthly Sales Tax Reports filed with the Comptroller for sales from the preceding month. All information provided by Business Developer to the City under this subsection shall be sent to the attention of the City's City Manager at the address specified for giving notice in this Agreement. The reports and information provided by the Business Developer to the City are private, proprietary, and confidential, and in no manner shall it become a public record of the City. Notwithstanding the foregoing, Business Developer understands and agrees that the City is subject to the Texas Public

Information Act (the “Act”), Texas Government Code Chapter 552. In the event that the City receives an open records request for reports and information provided to the City, the City will promptly notify Business Developer of the request and cooperate with Business Developer to seek an Attorney General’s opinion as to whether the information must be produced to the requestor. Business Developer shall be responsible for asserting its rights under the Act and shall bear any costs and expenses incident to asserting its rights of confidentiality under the Act, including any legal fees, costs and expenses related to an appeal of the Attorney General’s opinion through the prosecution of a lawsuit or otherwise.

5. Economic Development Program and Incentive Payments.

(a) Establishment of 380 Economic Development Program. As consideration for Business Developer’s contractual obligations hereunder, the City establishes an economic development program pursuant to Chapter 380, Texas Local Government Code to be known as the “**Bandidas Economic Development Program**”.

(b) Incentive Payment and Limitations. To provide an incentive to induce Business Developer to develop the Project in the City, the City will pay Business Developer an annual economic development incentive grant in an amount equal to the Sales Tax the City receives from the Project beginning on January 1, 2027 and ending two (2) years later on December 31, 2028 in accordance with the following percentages and schedule, subject to the limitation provided in subparagraph (d) of this Agreement:

SCHEDULE OF SALES TAX REBATES

YEAR	PERCENTAGE OF SALES TAX
01/01/2027 - 12/31/27	50%
01/01/28 – 12/31/28	30%

The annual payments will be based on Sales Tax Reports received from the Comptroller and the Business Developer regarding the Sales Tax generated by the Project. The City has no obligation to pay the annual payment unless the City receives (i) Sales Tax generated by the Project; (ii) Sales Tax Reports for the Project; and (iii) other sales or Sales Tax data from the Business Developer for the Project as provided in subparagraph (e) and required by State law.

(c) Time of Payments. Each annual payment to Business Developer will be made within thirty (30) days after January 31st (for sales from the preceding January 1 through December 31) if the City has received the Sales Tax Reports and any reports from Business Developer required by this Agreement. The due date for a payment will be extended by the number of days after January 31st that the City receives from the Business Developer, its Sales Tax Reports and/or any data used to compute the Performance–Based Incentive related to the preceding year. The Business Developer will be eligible to receive the first payment following January 31, 2028.

(d) Chapter 380 Payments Maximum. The amount paid in annual payments to Business Developer under this Agreement, collectively, shall not exceed Fifty Thousand and 00/100 Dollars (\$50,000.00) over the term of this Agreement, such amount to be referred to herein as the “Chapter 380 Payments Maximum”. In no event shall the payments made under this Agreement exceed the

Chapter 380 Payments Maximum. The City's obligations to pay the Business Developer the annual payments provided herein shall end upon the earlier of City's payment to Business Developer of the Chapter 380 Payments Maximum, the expiration of the Term of this Agreement, or the termination of this Agreement.

(e) Sales Tax Reports. The City may request each year from the Comptroller Sales Tax Reports as provided in Section 321.3022, *Texas Tax Code*, establishing the annual amount of Sales Tax remitted by the Business Developer for the Project. The Business Developer will provide the Comptroller any permission required by section 321.3022(d), *Texas Tax Code*, in order for the City to obtain the Sales Tax Reports. In addition, the Business Developer shall provide its Sales Tax Reports filed with the Comptroller as provided herein and shall provide the City with a report or other information that shows the amount of Sales Tax attributable to the Project for the year upon which payment is sought. If the Business Developer disagrees with the amount of Sales Tax attributable to the Project as reflected in the Sales Tax Reports, or if for any reason the Comptroller does not or cannot provide the Sales Tax Reports to the City, the Business Developer shall have the obligation to submit to the City other evidence of the amount of Sales Tax the City receives for the Project. The City agrees to examine such reports and evidence in good faith and make payments or adjustments in payments based on such evidence, to the extent that the evidence is verifiable and correct.

(f) Repayment. If, for any reason, the City is required to refund to the State of Texas any of the Sales Tax revenues that it has received and are generated from the Project upon which the payments made by the City to Business Developer are calculated under this Agreement, the City shall adjust future payments to Business Developer to account for and remedy any such refund. In the event that the refund occurs following the expiration of the term of this Agreement or after the last required payment to Business Developer under this Agreement, Business Developer shall repay the City the amount of the refund no later than thirty (30) days after the City sends an invoice to Business Developer. This provision shall survive termination or expiration of this Agreement.

(g) Funding Source. While the amount of the performance-based incentive grant for the Project shall be measured as a percentage of the Sales Tax generated from the Project, the City may use any available and legally permissible funding source, other than ad valorem tax revenue, to make the payments required hereunder. Should any legal impediment arise during the term of this Agreement, including a change in law, that prevents or prohibits the City from complying with or making future payments under this Agreement, the City may, in its sole and absolute discretion, amend and reform this Agreement, to the extent legally permissible, to give effect to the terms of this Agreement. In the event that the City determines not to reform this Agreement, it may terminate the Agreement without further liability to Business Developer.

(h) Not Subject to Annual Appropriation. In accord with Article III §52-a of the *Texas Constitution*, the program created and the grant made as provided by this Agreement does not constitute or create a debt for the purpose of any provision of the Texas Constitution and this Agreement is therefore not subject to annual appropriation of the City Council.

6. Term. This Agreement is effective on the date of approval by the City Council and terminates on December 31, 2028. The last payment under this Agreement by the City shall be due after January 31,

2029, for calendar year 2028 in accordance and as provided in Section 5, unless the Agreement is terminated earlier as provided herein or has expired.

7. Termination; Remedies.

(a) Default; Notice. Either party may terminate this Agreement during its term as provided in this paragraph if the other party defaults in the performance of its obligations under this Agreement, including without limitation, those obligations set forth in Paragraph 7(c) of this Agreement. The Party alleging the default will give the other Party notice of the default in writing as required by Paragraph 8(c) of this Agreement. If the defaulting Party fails to cure the default within sixty (60) days of the date of the notice (the "Cure Period"), this Agreement shall terminate immediately upon expiration of the Cure Period unless the Parties agree in writing to extend the Cure Period.

(b) Force Majeure. No party may be deemed to be in default of this Agreement if performance of this Agreement is delayed, disrupted, or becomes impossible because of any act of God, war, earthquake, fire, strike, accident, civil commotion, epidemic, act of government, its agencies or offices, or any other cause beyond the control of the parties during the time, but only for so long as the event of force majeure reasonably prevents performance. Notwithstanding the foregoing, within three (3) business days after the occurrence of a force majeure event, the Party claiming the right to temporarily suspend its performance, shall give notice to the other Party, including a detailed explanation of the force majeure and a description of the action that will be taken to remedy the force majeure and resume full performance at the earliest possible time. A Party that fails to provide timely notice of an event of force majeure will be deemed to be able to resume full performance within thirty (30) days of such event.

(c) Conditions of Default. Subject to the applicable Cure Period stated above in paragraph (a), the following conditions, occurrences, or actions will constitute a default by the Business Developer during the term of this Agreement:

(1) Business Developer's insolvency, the appointment of a receiver for the Business Developer or the filing of a voluntary or involuntary petition in bankruptcy respecting the Business Developer; or

(2) Foreclosure of any lien against all or a portion of the Business Developer's restaurant located in Willow Park, Texas, which may materially and adversely affect the continuance by Business Developer of its operations in Willow Park, Texas; or

(3) Bandidas ceases to maintain its lease at the Project address and do business in Willow Park, Texas or fails to stay open for the minimum number of hours provided in this Agreement; or

(4) The Business Developer's failure to timely comply with any term, provision or covenant of this Agreement.

(d) In the event of a default by the City or the Business Developer for any reason other than the payment of money owed under this Agreement (pursuant to Paragraph 5), termination shall be the

only remedy (in lieu of damages or any other remedy). If at any time during the term of this Agreement, the City terminates the Agreement because of a default by Business Developer's default, the City's obligations to make payment under Paragraph 5 shall automatically terminate and City shall not owe any performance-based incentive grant payment to Business Developer regardless of the time remaining in the Term of this Agreement.

(e) **Attorney's Fees.** In the event that either party hereto brings any action or files any proceeding in connection with the enforcement of its respective rights under this Agreement as a consequence of any default by the other party of its obligations under this Agreement, the prevailing party in such action or proceeding shall be entitled to have its reasonable attorney's fees and out-of-pocket expenditures paid by the losing party. All such fees shall be deemed to have accrued upon the commencement of such action.

8. Miscellaneous Provisions.

(a) **Remedies Cumulative.** The rights and remedies provided in this Agreement or under other laws are cumulative and the exercise of any particular right or remedy does not preclude the exercise of any other right or remedy.

(b) **Law Governing and Venue.** This Agreement is governed by the laws of the State of Texas, and a lawsuit may only be prosecuted on this Agreement in a State District Court in Parker County, Texas.

(b) **Notices.** Any notice required to be given by one party to another must be given in writing addressed to the party to be notified at the address set forth below, (1) by delivering the notice in person, (2) by depositing the notice in the U. S. Mail, certified or registered, return receipt requested, postage prepaid, or (3) by depositing the notice with Federal Express or another nationally recognized courier service for next day delivery. Notice deposited in the U.S. Mail is deemed effective on the date of deposit. Notice given in any other manner is effective when received by the party to be notified. For the purposes of notice, the addresses of the parties to whom notice is to be given, until changed by giving notice to the other as provided herein, are as follows:

If to the City: City of Willow Park, Texas
 Attention: Toni Fisher, City Manager
 120 El Chico Trail, Suite A
 Willow Park, Texas 76087
 Telephone: (817) 441-7108 x122
 Email: tfisher@willowpark.org

If to Business Developer:

Bandidas Willow Park, LLC
 Attention: Joey A. Beatey, III
 President & CEO
 490 Shops Blvd, Unit1
 Willow Park, Texas 76087
 Telephone:
 Email:

(d) Assignment. This Agreement shall not be assigned without the prior written consent of the City; such consent to be within the sole and absolute discretion of the City. Notwithstanding the foregoing, Business Developer may assign its rights and obligations under this Agreement to any entity affiliated with or under common control with the Business Developer provided that such assignment requires the assignee to comply with the terms of this Agreement. The City expressly consents to any assignment described in the preceding sentence and agrees that no further consent of the City to such an assignment will be required so long as the Project continues to be operated as Bandidas. The Business Developer agrees to provide the City with written notice of any such assignment.

(e) Severability. If any provision of this Agreement is declared void or illegal by any court or administrative agency having jurisdiction, the remaining provisions continue in effect.

(f) Recitals. The recitals contained in this Agreement: (a) are true and correct as of the Effective Date; (b) form the basis upon which the Parties negotiated and entered into this Agreement; (c) are legislative findings of the City Council of the City; and (d) reflect the final intent of the Parties with regard to the subject matter of this Agreement.

9. Statutory Verifications. The Business Developer makes the following representation and verifications to enable the City to comply with Chapters 2252, 2271, 2274, and 2276, Texas Government Code, as heretofore amended (the "Government Code"), in entering into this Agreement. As used in such verifications, "affiliate" means an entity that controls, is controlled by, or is under common control with the Business Developer within the meaning of SEC Rule 405, 17 C.F.R. § 230.405, and exists to make a profit. Liability for breach of any such verification prior to the expiration or earlier termination of this Agreement shall survive until barred by the applicable statute of limitations and shall not be liquidated or otherwise limited by any provision of this Agreement, notwithstanding anything in this Agreement to the contrary.

(a) Not a Sanctioned Company. The Business Developer represents that neither it nor any of its parent company, wholly- or majority-owned subsidiaries, and other affiliates is a company identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 2252.153 or Section 2270.0201, Government Code. The foregoing representation is made to comply with Section 2252.12 excludes the Developer and each of its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, that the United States government has

affirmatively declared to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization.

(b) No Boycott of Israel. The Business Developer hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not boycott Israel and will not boycott Israel during the term of this Agreement. As used in the foregoing verification, "boycott Israel" has the meaning provided in Section 2271.001, Government Code.

(c) No Discrimination Against Firearm Entities. The Business Developer hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate against a firearm entity or firearm trade association during the term of this Agreement. As used in the foregoing verification, "discriminate against a firearm entity or firearm trade association" has the meaning provided in Section 2274.001(3), Government Code.

(d) No Boycott of Energy Companies. The Business Developer hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not boycott energy companies and will not boycott energy companies during the term of this Agreement. As used in the foregoing verification, "boycott energy companies" has the meaning provided in Section 2276.001(1), Government Code.

10. Form 1295. Submitted herewith is a completed Form 1295 in connection with the Business Developer's participation in the execution of this Agreement generated by the Texas Ethics Commission's (the "TEC") electronic filing application in accordance with the provisions of Section 2252.908 of the Government Code and the rules promulgated by the TEC (the "Form 1295"). The City hereby confirms receipt of the Form 1295 from the Business Developer, and the City agrees to acknowledge such form with the TEC through its electronic filing application not later than the 30th day after the receipt of such form. The Business Developer and the City understand and agree that, with the exception of information identifying the City and the contract identification number, neither the City nor its consultants are responsible for the information contained in the Form 1295; that the information contained in the Form 1295 has been provided solely by the Business Developer; and, neither the City nor its consultants have verified such information.

11. Verification Regarding Undocumented Workers. In accordance with Chapter 2264 of the Government Code, the Business Developer represents and certifies that it does not and will not knowingly employ any undocumented worker on the Project who is not lawfully admitted for permanent residence to the United States or authorized under law to be employed in the United States. If, after receiving any public subsidy from the City under this Agreement, the Business Developer is convicted of a violation under 8 U.S.C. § 1324a(f), the Business Developer shall repay to the City an amount equal to all grant payments or other public subsidies provided to the Business Developer under this Agreement and any other funds received by the Business Developer from the City under this Agreement plus interest, at the rate of four percent (4%), not later than the 120th day after the date the public agency, state or local taxing jurisdiction notifies the Business Developer of the violation. Pursuant to Section 2264.101(c) of the

Government Code, a business is not liable for a violation of Chapter 2264 by a subsidiary, affiliate, or franchisee of the business, or by a person with whom the business contracts.

12. Chapter 380 Reporting. The City agrees to timely report this Agreement to the State Comptroller in accordance with Section 403.0246 of the Texas Government Code and Chapter 380 of the Texas Local Government Code.

12. Entire Agreement. This Agreement constitutes the entire agreement between the Parties and supersedes all prior agreements, whether oral or written, covering the subject matter of this Agreement. This Agreement shall not be modified or amended except in writing signed by the Parties.

13. Non-Waiver. Any failure by a Party to insist upon strict performance by the other Party of any material provision of this Agreement shall not be deemed a waiver thereof, and the Party shall have the right at any time thereafter to insist upon strict performance of any and all provisions of this Agreement. No provision of this Agreement may be waived except by writing signed by the Party waiving such provision. Any waiver shall be limited to the specific purposes for which it is given. No waiver by any Party of any term or condition of this Agreement shall be deemed or construed to be a waiver of any other term or condition or subsequent waiver of the same term or condition.

14. Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be considered an original, but all of which shall constitute one instrument.

CITY OF WILLOW PARK, TEXAS

BANDIDAS WILLOW PARK, LLC

By: _____
Teresa Palmer, Mayor

By: _____
Ron L. Hughes,
Red Raven Group, LLC

Date: _____

Date: _____

ATTEST:

Deana McMullen, City Secretary

Approved as to form and legality:

Judy El Masri, City Attorney

CITY OF WILLOW PARK, TEXAS
ORDINANCE NO. 927-25

AN ORDINANCE OF THE CITY OF WILLOW PARK, TEXAS AMENDING THE CITY OF WILLOW PARK CODE OF ORDINANCES, CHAPTER 1 "GENERAL PROVISIONS", ARTICLE 1.05 "BOARDS, COMMISSIONS AND COMMITTEES", DIVISION 1 ADDING §1.05.001 "COMMISSIONS AND ADVISORY BOARDS", ADDING §1.05.002 "APPOINTMENTS FOR COMMITTEES, BOARDS AND COMMISSIONS", ADDING §1.05.003 "MEMBER CONDUCT AND REMOVAL FROM COMMITTEES, BOARDS AND COMMISSIONS", AND ADDING §1.05.004 "OPERATIONS OF COMMITTEES, BOARDS AND COMMISSIONS"; PROVIDING FOR REPEAL, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City of Willow Park, Texas ("City") is a Type-A general law municipality located in Parker County, created in accordance with the provisions of Chapter 6 of the Local Government Code, and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the City of Willow Park desires to adopt regulations and procedures to govern the creation of commissions and advisory boards within the City; and

WHEREAS, the City of Willow Park City Council finds that adopting this Ordinance is in the best interest of the citizens of Willow Park.

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

SECTION 1. Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2. Amendment. That Chapter 1 "General Provisions", Article 1.05 "Boards, Commissions and Committees", of the City's Code of Ordinances is hereby amended to add a new article § 1.05.001, to be entitled "Committees, Boards and Commissions" as set forth below with all other provisions of Chapter 1, Article 1.05 not herein affected to remain in full force and effect:

§ 1.05.001. "Committees, Boards and Commissions"

This Chapter shall be applicable to all City Committees, Boards and Commissions whether in existence now or in the future. A committee, board or commission ("CBC") may be created by the City Council, and the creation of a CBC requires a majority vote of City Council. A CBC may be created to address a specific issue, fulfill a long-range goal, or provide citizen input to the City Council. The City Council desires to establish standardized procedures for the appointment, membership, dismissal, and code of conduct for the City's CBCs.

- (a) The guidelines contained here within shall apply to all CBC created or formed by formal action of the City Council of the City of Willow Park. These guidelines are intended to supplement the existing ordinances regarding the Planning & Zoning Commission and the Parks and Recreation Advisory Board, as amended.
- (b) All applicants must be at least eighteen (18) years age of age, qualified voters and reside

within the corporate limits of the City of Willow Park.

- (c) Members shall have no outstanding debts to the City nor any pending litigation, and no history of being terminated from a CBC for cause.
- (d) A member cannot serve on more than two (2) CBC boards.
- (e) No city employee may serve as a CBC member except as a staff liaison in a non-voting support role.
- (f) No member of City Council may serve as a member of a CBC.
- (g) Members of boards, committees and commissions serve as volunteers, without pay.
- (h) Members of boards, committees and commissions may not be related to the Mayor nor a City Council member in office at the time of consideration or application.

SECTION 3. Amendment. That Chapter 1 “General Provisions”, Article 1.05 “Boards, Commissions and Committees”, of the City’s Code of Ordinances is hereby amended to add a new article § 1.05.002, to be entitled “Appointments for Committees, Boards and Commissions” as set forth below with all other provisions of Chapter 1, Article 1.05 not herein affected to remain in full force and effect:

§ 1.05.002. “Appointments for Committees, Boards and Commissions”

- (1) Appointments for Committees, Boards, Commissions
 - (1) Existing CBC members who are eligible for reappointment and whose terms expire during the year are not automatically reappointed. Instead, they are offered the opportunity and shall follow the application and interview procedures herein specified.
 - (2) The terms of each member of a CBC are for two (2) years and expire on January 31st of the second (2nd) year following the member’s appointment, unless the member is appointed to fill a vacancy for an unexpired term.
 - (3) A person appointed to fill a vacancy on a CBC that occurs prior to the scheduled expiration of the incumbent member’s term shall serve the remainder of the incumbent member’s term. For the purpose of reappointments, the term is not considered a full term.
 - (4) Members shall continue to serve until the City Council has appointed a replacement or upon voluntary resignation by the appointee.
- (2) Applications and Selection Process
 - (1) Vacancies. Whether they result from a member’s resignation or term expiration, vacancies shall be advertised to the community via news media, bulletin board, city social media, the City website, and/or City newsletters.
 - (2) Application Requirements. To be considered for an appointment to a City Board, Commission, or Committee, the interested person shall submit a completed “Application for Appointment” form prescribed by the City to the City Secretary for submission to the City Council. Applications will be due to the City on the last working day of October of each year. The City Council may extend the application period if additional time is needed to complete the process.
 - (3) City staff and City Council shall review all applications, staff recommendations shall be presented to Council, and appointments shall be made by a majority vote of City Council members present at the meeting.
 - (4) Special Circumstances. In the event of a vacancy on a CBC during the CBC’s regular term, the City Council may utilize the list of applicants from the previous posting or advertisement and selection process to fill the vacancy, and the City Secretary shall retain all applications.

SECTION 4. Amendment. That Chapter 1 “General Provisions”, Article 1.05 “Boards, Commissions and Committees”, of the City’s Code of Ordinances is hereby amended to add a new article § 1.05.003, to be entitled “Appointments for Committees, Boards and Commissions” as set forth below with all other provisions of Chapter 1, Article 1.05 not herein affected to remain in full force and effect:

§ 1.05.003. “Member Conduct and Removal from Committees, Boards and Commissions

CBC members are expected to conduct themselves at CBC meetings in a fair, courteous, and professional manner. Members of all CBCs serve at the pleasure of the City Council and are subject to removal by a majority vote and at the discretion of the City Council. Reasons for removal may include, but are not limited to:

- (a) Excessive absences from CBC meetings. It is expected that CBC members will attend all regular and called meetings of the CBC to which they are appointed. A member may be subject to removal for missing more than three (3) consecutive regular or called meetings.
- (b) Conviction of a felony, which will result in the members’ immediate dismissal.
- (c) Change of legal residence to outside the corporate limits of the City of Willow Park.

SECTION 5. Amendment. That Chapter 1 “General Provisions”, Article 1.05 “Boards, Commissions and Committees”, of the City’s Code of Ordinances is hereby amended to add a new article § 1.05.004, to be entitled “Operations of Committees, Boards and Commissions” as set forth below with all other provisions of Chapter 1, Article 1.05 not herein affected to remain in full force and effect:

§ 1.05.004. “Operations of Committees, Boards and Commissions”

- (a) The following provisions may be approved by the City Council for each CBC:
 - (1) Each CBC at a minimum shall present a quarterly report to the Council. The Council reserves the right to require additional reporting. The report may be in the form of a written report and shall contain such information as may be deemed necessary by the Council.
 - (2) A quorum shall consist of a majority of the members.
 - (3) All CBC meetings shall be duly posted and shall be open to the public in accordance with the State of Texas Open Meetings Act, Government Code Chapter 551, et seq., as amended. All actions and decisions must be made in accordance with the Texas Open Meetings Act.
 - (4) Individuals appointed to any Commission, Board, or Committee must, at a minimum, complete one hour of training relative to the Texas Open Meetings Act.
 - (5) Parliamentary procedures in all CBC meetings shall be governed by Robert’s Rules of Order, and other procedures as may be established.
 - (6) Minutes are required for all meetings of CBCs.
 - (7) All CBC’s created by the City may make recommendations to the City Council regarding revisions and changes to this article.
 - (8) CBC members shall maintain objectivity and be free of conflicts of interest in discharging their duties. Members shall be independent in fact and appearance when hearing matters brought before the CBC. When a CBC member has any reason to believe that he or she cannot be impartial, intellectually honest and free of conflicts of interest, the member shall disclose the facts and circumstances which create the conflict and shall not vote or otherwise participate in consideration of the matter.
 - (9) Any CBC may seek any necessary assistance or resources from the City Council and/or

City Manager/Mayor regarding support needed to carry out the commission's duties. All CBCs shall receive from the city such administrative support as reasonably necessary to carry out the duties of the committee, board or commission and the city shall assist the CBC with maintenance of its records in compliance with the city's records retention schedule.

- (10) For CBC members which deal with confidential information, a Non-Disclosure Agreement (NDA) may be required.
- (11) Members of Committees, Boards and Commissions agree to utilize email accounts assigned to them on the City's domain for Committee business and provide information as may be requested under Public Information Act.

(b) Special Committees

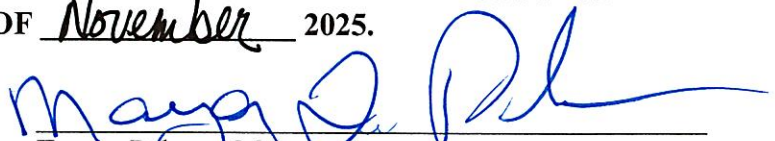
"Ad Hoc" or "Special" Committees may be temporarily set up by the City Council to deal with specific short-term items that cannot be handled by or may be impractical for a regular standing committee. These committees will be dissolved as soon as the purpose for which the committee was created has been fulfilled.

SECTION 6: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 7: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Willow Park hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 8: Effective Date. This Ordinance shall become effective upon its passage and publication.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF WILLOW PARK, THIS 17th DAY OF November 2025.


Teresa Palmer, Mayor

ATTEST:

Deana McMullen, City Secretary



APPROVED AS TO FORM:

Wm. Andrew Messer, City Attorney