



CITY COUNCIL REGULAR MEETING AGENDA

Municipal Complex, 516 Ranch House Rd, Willow Park, TX 76087

Tuesday, September 13, 2022 at 7:00 PM

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

PLEDGE OF ALLEGIANCE AND INVOCATION

PUBLIC COMMENTS (Limited to three minutes per person)

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

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

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

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

PRESENTATION

1. Presentation regarding Trail Proposal

CONSENT AGENDA

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

2. Approve City Council Meeting Minutes - Regular City Council Meeting August 23, 2022.

REGULAR AGENDA ITEMS

3. The City Council may conduct a public hearing on the City of Willow Park Fiscal Year 2022-2023 Proposed Budget.

Open Public Hearing

Close Public Hearing

4. Discussion/Action: To consider and act on adopting an ordinance providing for the adoption of the City of Willow Park Municipal budget for Fiscal Year 2022 - 2023.
5. The City Council may conduct a public hearing on the City of Willow Park Proposed Tax Rate for Tax Year 2022.

Open Public Hearing

Close Public Hearing

6. Discussion/Action: to consider and act on adopting an ordinance adopting an Ad Valorem Tax Rate and levy on assessed property not to exceed \$0.538450 per \$100 valuation for tax year 2022 for the City of Willow Park, Texas including a Levy for Debt obligations (\$0.254509) and a levy for Maintenance and Operations (\$0.283941) consistent with the Fiscal Year 2022-2023 Municipal Budget.
7. The City Council may conduct a public hearing to consider the amendments to the City of Willow Park Capital Improvements Plan and Land Use Assumptions and amended Water and Wastewater Impact Fees.

Open Public Hearing

Close Public Hearing.

8. Discussion/Action: to adopt an ordinance for the City of Willow Park approving the amended Capital Improvements Plan, Land Use Assumptions and the amended schedule of water and wastewater impact fees.

INFORMATIONAL

Mayor and Council Comments

City Manager Comments

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

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

ADJOURNMENT

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

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

CERTIFICATION I, the undersigned authority, does hereby certify that this Notice of a Meeting was posted on the bulletin board at City Hall, 516 Ranch House Road, a place convenient and readily accessible to the general public at all times, and said Notice was posted on the following date and time: September 9, 2022, at 2:00 p.m. and remained so posted continuously for at least 72 hours before said meeting is to convene.

Crystal R. Dozier, TRMC

City Secretary

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



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: September 13, 2022	Department: Planning & Zoning Department & Parks	Presented By: Toni Fisher
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AGENDA ITEM:

Presentation regarding Trail proposal.

BACKGROUND:

Larry Colvin is as the President of the Weatherford Mountain Bike Club as well the Senior Designer for Civil, Landscape, and Trails for Baird, Hampton & Brown. Mr. Colvin was instrumental in the design and implementation of the Parks of Aledo Trail system and has been designing a comprehensive single-track trail plan for the City of Willow Park for over a year.

In addition, Mr. Colvin has also been in contact and involved with the surrounding cities of Annetta, North Annetta, Aledo, Hudson Oaks, and Weatherford, as well as several Parker County officials, to connect all of his proposed trails, those of other cities, and ones existing into one connecting trail system he has named “East Parker County Trails” (EPCoT).

Upon the request of City Staff and Mayor Pro Tem, Lea Young, Mr. Colvin is in the process of getting a Contract submitted for the update of the trail map in our Parks & Trails Master Plan and cost estimates for final design and construction of all Willow Park trails.

STAFF/BOARD/COMMISSION RECOMMENDATION:

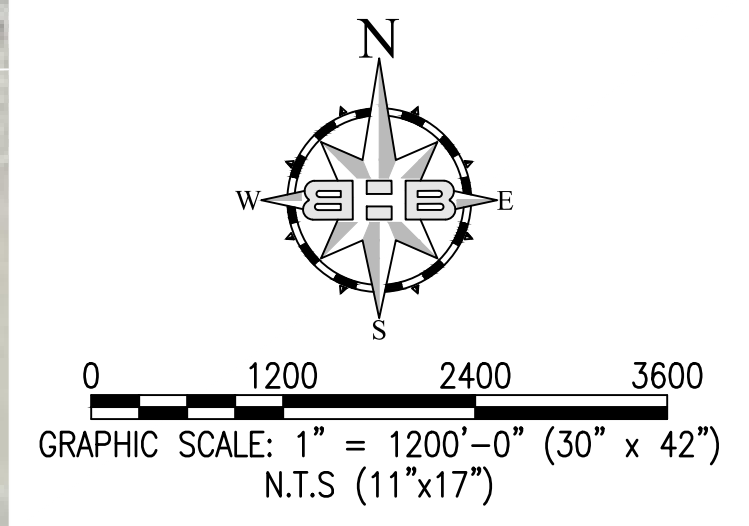
Staff members and Mayor Pro Tem, Lea Young, have been working with Mr. Colvin since the inception of the idea of a trail through Willow Park. We all highly recommend him, his guidance, expertise, and qualifications for this project.

RECOMMENDED MOTION:

No action is needed by Council.

EXHIBITS:

- Preliminary East Parker County Trail (EPCoT)

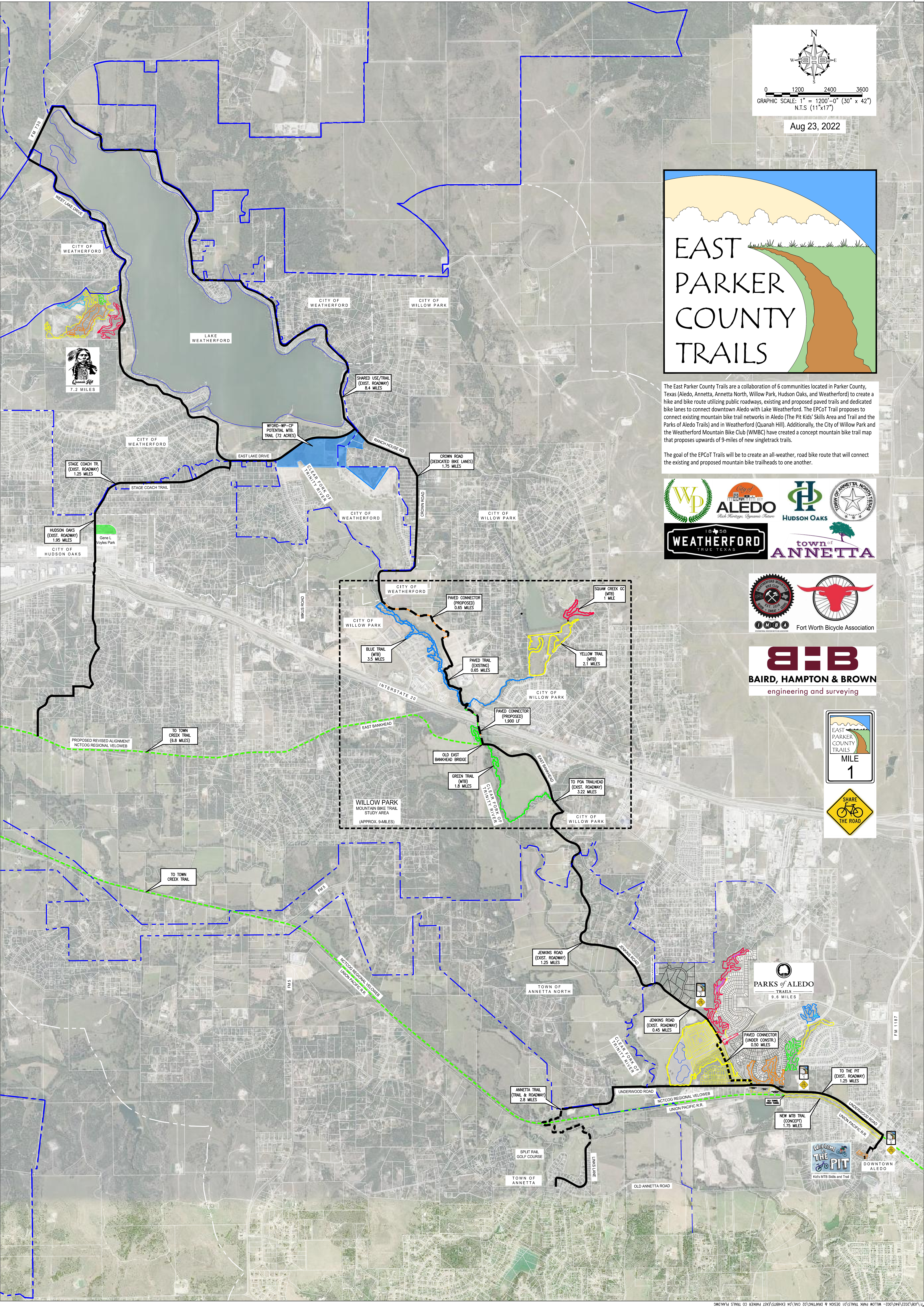
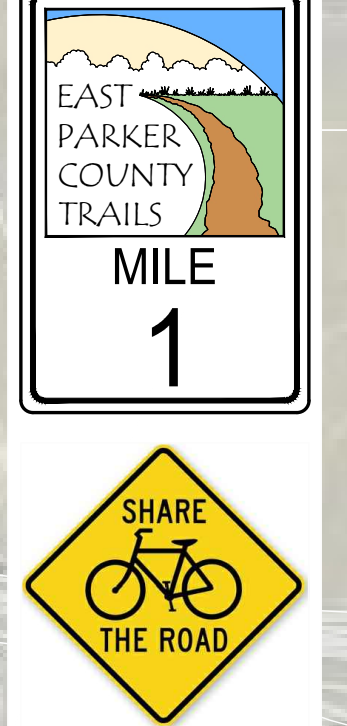


Aug 23, 2022

EAST PARKER COUNTY TRAILS

The East Parker County Trails are a collaboration of 6 communities located in Parker County, Texas (Aledo, Annetta, Annetta North, Willow Park, Hudson Oaks, and Weatherford) to create a hike and bike route utilizing public roadways, existing and proposed paved trails and dedicated bike lanes to connect downtown Aledo with Lake Weatherford. The EPCoT Trail proposes to connect existing mountain bike trail networks in Aledo (The Pit Kids' Skills Area and Trail and the Parks of Aledo Trails) and in Weatherford (Quannah Hill). Additionally, the City of Willow Park and the Weatherford Mountain Bike Club (WMBC) have created a concept mountain bike trail map that proposes upwards of 9-miles of new singletrack trails.

The goal of the EPCoT Trails will be to create an all-weather, road bike route that will connect the existing and proposed mountain bike trailheads to one another.





CITY COUNCIL MEETING MINUTES

Municipal Complex, 516 Ranch House Rd, Willow Park, TX 76087

Tuesday, August 23, 2022 at 7:00 PM

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

With a quorum of the City Council Members present, the Regular City Council Meeting of Willow Park was called to order by Mayor Moss at 7:00 p.m.

PRESENT

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

STAFF PRESENT

City Manager Bryan Grimes
 City Attorney Pat Chesser
 City Secretary Crystal Dozier

PLEDGE OF ALLEGIANCE AND INVOCATION

Pastor Ted Kitchens gave the invocation followed by the pledge of allegiance.

PUBLIC COMMENTS (Limited to three minutes per person)

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

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

There were no public comments.

PRESENTATION

1. Pinning of John Schneider, Fire Chief.

Mayor Moss gave a brief summary of Chief Schneider's accomplishments. City Secretary, Crystal Dozier administered the oath of office followed by his wife pinning him as the new Fire Chief for the City of Willow Park.

CONSENT AGENDA

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

2. Approve City Council Meeting Minutes - Regular Meeting on August 9, 2022.

To City Council Meeting Minutes from August 9, 2022.

Motion made by Councilmember Gilliland, Seconded by Councilmember Crummel.

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

REGULAR AGENDA ITEMS

3. Discussion /Action: to discuss, consider, and act on to setting the date, time, and place for a public hearing on a proposed budget for the period beginning October 1, 2022 thru September 30, 2023.

The City of Willow Park hold a public hearing on the budget for FY 22 – 23, a period beginning on October 1, 2022 and ending on September 30, 2023 on September 13, 2022 at 7:00 PM at the Willow Park City Hall located at 516 Ranch House Road and authorize staff to place public notices as required.

Motion made by Councilmember Contreras, Seconded by Councilmember Gilliland.

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

4. Discussion /Action: to discuss, consider, and act on to setting the date, time, and place for a public hearing on a proposed ad valorem tax rate for the period beginning October 1, 2022 thru September 30, 2023.

The City of Willow Park hold a public hearing on the tax rate for FY 22 – 23, a period beginning on October 1, 2022 and ending on September 30, 2023 on September 13, 2022 at 7:00 PM at the Willow Park City Hall located at 516 Ranch House Road and authorize staff to place public notices as required.

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

5. Discussion/Action: to consider all matters incident and related to the issuance and sale of "City of Willow Park, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2022A" including the adoption of an ordinance authorizing the issuance of such certificates in the amount not to exceed \$4,250,000 to finance the costs of paying contractual obligations to be incurred for (i) designing, constructing, acquiring, improving, enlarging, and equipping the City's municipal drainage utility system, including any repair, replacement, and relocation of streets and utilities in connection therewith, and the acquisition of land and rights-of-way therefor, and (ii) professional services rendered in relation to such projects and the financing thereof.

To adopt the ordinance authorizing the issuance of the "City of Willow Park, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2022A" and resolving other matters incident and relating to the issuance, payment, security, sale and delivery of said Certificates.

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

6. Discussion/Action: to approve a Resolution adopting Electronic Signature Policy.

To approve a Resolution adopting an Electronic Signature Policy.

Motion made by Councilmember Gilliland, Seconded by Councilmember Runnebaum.

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

7. Discussion/Action: to consider and approve a proposal from Granicus for Public Information Software.

To approve a proposal from Granicus for Public Information Software.

Motion made by Councilmember Gilliland, Seconded by Councilmember Contreras.

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

8. Discussion/ Action: to consider the recommendation from Tommy Morris Agency to award a contract for City Employee Health, Dental, Vision and Life Insurance for the 2022-2023 Fiscal Year.

To award a contract to Blue Cross and Blue Shield for City Employee Health, Dental, Vision and Life Insurance for the 2022-2023 Fiscal Year.

Motion made by Councilmember Contreras, Seconded by Councilmember Runnebaum.

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

9. Discussion/Action: City Engineer report on the following topics: road bond project; drainage, wastewater treatment plant, effluent line to Squaw Creek and other City projects. Following the report, the City Council may direct staff on procurement for the projects.

Derek Turner gave a brief report on upcoming City Projects.

No action taken.

INFORMATIONAL

Mayor and Council Comments

Mayor Moss announced Chief Carrie West's 5-year anniversary with the city. He also mentioned the Ludwig Family Athletic Complex Dedication at Trinity Christian Academy on September 9th.

Councilmember Contreras requested to see financials for funding the Fire Department with Maintenance and Operations and ESD along with over 65 exemptions.

Councilmember Runnebaum requested an update on city hall renovations or offsite offices. Mayor Moss said there will be a decision to be made at the September 13th meeting.

Mayor Pro Tem Young reported there will be a Parks Department presentation at the November or December meeting.

City Manager Comments

City Manager, Bryan Grimes will not be at the September 13th city council meeting. Assistant City Manager, Bill Funderburk will be filling in for him. The Budget and Tax rate will be adopted at the next meeting. He also reported the Public Safety Building was struck by lightning which caused severe damage to the city's entire communications and network services. The Public Safety Building and City Hall should be back up and running by Wednesday afternoon.

ADJOURNMENT

Alternate Mayor Moss adjourned the meeting at 7:56 pm.

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

These minutes were approved on the 13th of September, 2022.

Doyle Moss, Mayor

Crystal R. Dozier, TRMC
City Secretary

DRAFT

NOTICE OF PUBLIC HEARING ON PROPOSED 2022-2023 FISCAL YEAR BUDGET FOR THE CITY OF WILLOW PARK

The City of Willow Park City Council will hold a public hearing on the proposed 2022-2023 fiscal year budget at a City Council meeting at 7:00 p.m. on September 13, 2022, in the Willow Park City Hall, Council Chambers, 516 Ranch House Road, Willow Park, Texas.

Item 3.

This budget will raise more total property taxes than last year's budget by \$50,431 or 3.24% and of that amount \$50,431 is tax revenue from new property added to the tax roll this year. The public is encouraged to review the City's proposed budget on the City of Willow Park website at www.willowpark.org or view a paper copy of the budget in the City Secretary's office.

The public may comment by providing written comments either through the mail at the following address: 516 Ranch House Road, Willow Park, Texas 76087, or by email at cdozier@willowpark.org. Any written comments received by the City on or prior to 6:00 p.m. on the day of the public hearing will be included with information provided to the City Council for their consideration.

Members of the public are encouraged to provide input through any means available and/or to participate in the public hearing in person.

Crystal Dozier
City Secretary
City of Willow Park



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: September 13, 2022	Department: Admin	Presented By: City Manager
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AGENDA ITEM: Discussion/ Action: To consider and act on adopting an ordinance providing for the adoption of the City of Willow Park Municipal budget for Fiscal Year 2022 - 2023

BACKGROUND: Council and staff have been working on the budget and the budget process for the past few months. Council had multiple Budget workshops and the statutory Public Hearings on the Budget. The Budget has been readily available on the City website since July 8, 2022. The Budget, for the most part, remained unchanged since the initial workshop.

General Fund: While Council will vote on the Tax Rate in a subsequent agenda item, the M/O levy is below the No New Revenue Rate (NNR) meaning that new value is provided the necessary funds to meet the budget needs. New value, or growth, is supplying funds for additional Police Officers hired in April of the previous budget and increase in Parks Funding.

Water Fund: With the completion of the FW Water Project nearing a conclusion, water revenues have been sustained. Similar to the General Fund, the previous investment of FW Water has allowed us to have competitive wages for the Public Works Department which will allow us to retain the staff we currently have.

Wastewater Fund: This fund is the most vulnerable of all funds in the Budget. With approximately half of the water accounts, and the imposition of a new wastewater treatment plant debt, this fund will struggle until additional accounts can be realized. While we did see some modest gains in terms of wastewater revenues in the 4Q of the previous fiscal year, and was discussed at Budget Workshops, staff feels that a transfer from the Water Fund is necessary to sustain the Wastewater Budget.

Drainage Fund: With over one year of revenues collected, and the passage of the Certificates of Obligation to address drainage projects throughout the City, this fund will provide the proceeds to service the debt. This fee allows the City to address its drainage projects without additional I/S funding.

STAFF/BOARD/COMMISSION RECOMMENDATION:

Suggested Motion: I move that the Willow Park City Council adopt an ordinance providing for the adoption of the City of Willow Park Municipal budget for Fiscal Year 2022 - 2023.

EXHIBITS:

- General Fund Budget
- Water Fund Budget
- Wastewater Budget
- Drainage Fund Budget

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

CITY OF WILLOW PARK

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS, PROVIDING FOR THE ADOPTION OF A MUNICIPAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND, PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Willow Park, Texas ("City"), is a municipal corporation duly and legally formed in the State of Texas; and

WHEREAS, the City is a general law municipality with specific powers delegated to it to protect the health, safety, and general welfare of its citizens; and,

WHEREAS, an annual municipal Budget for the Fiscal Year beginning October 1, 2022, and ending September 30, 2023 ("Budget") was drafted and prepared by the Budget Officer of the City of Willow Park, Texas, in accordance with §§102.002 and 102.003 TEX. LOCAL GOVERNMENT CODE; and

WHEREAS, the Budget Officer for the City of Willow Park filed the proposed budget in the Office of the City Secretary on July 8, 2021, and the proposed Budget was made available for public inspection by any person pursuant to §102.005 TEX. LOCAL GOVERNMENT CODE; and

WHEREAS, the annual Budget referenced herein is the combination of component budgets for municipal waterworks, wastewater operations, drainage fund, and the municipal general fund; and

WHEREAS, a public hearing was held on the Budget pursuant to §102.0065, TEX. LOCAL GOV'T CODE, with notice given as required by law prior to the consideration and adoption of the Budget herein; and

WHEREAS, after full and final consideration, it is the consensus of the Willow Park City Council that the 2022-2023 Fiscal Year Budget, as hereinafter set forth, should be approved, and adopted.

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

SECTION 1. AUTHORIZATION

The Mayor, appropriate City Official or Mayor's designee, is hereby authorized and directed to implement the applicable provisions of this Ordinance.

SECTION 2. APPROVAL AND ADOPTION

The annual Budget for the Fiscal Year 2022-2023 (attached hereto as Exhibit 'A' and made a part hereof) is hereby approved and adopted.

SECTION 3. EXPENDITURES

Expenditures during the Fiscal Year shall be made in accordance with this Budget, unless otherwise authorized by the City Council, and said Budget document shall be on file for public inspection in the Office of the City Secretary.

SECTION 4. CUMULATIVE CLAUSE

This Ordinance shall be cumulative of all provisions of ordinances of the City of Willow Park, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 5. RECITALS

The City Council hereby finds and declares all precatory language herein to be true and correct and approves and adopts the same herein as part of this Ordinance.

SECTION 6. SEVERABILITY

If for any reason any section, paragraph, subdivision, clause, phrase, or provision of this Ordinance shall be held invalid, it shall not affect any valid provisions of this or any other Ordinance of the City of Willow Park to which these rules and regulations relate.

SECTION 7. FILING

Subsequent to the adoption of the Budget, a copy of the approved Budget shall be filed with the City Secretary and posted on the Municipal website pursuant to § 102.008, TEX. LOCAL GOV'T CODE.

SECTION 8. EFFECTIVE DATE

This Ordinance shall be effective on or after its adoption by action of the City Council.

PASSED AND APPROVED this 13th day of September 2022.

APPROVED:

Doyle Moss, Mayor

ATTEST:

Crystal Dozier

APPROVED AS TO FORM:

Pat Chesser, City Attorney

The Willow Park City Council is acting on Ordinance No. 836-21, did on the 24th day of August 2021 vote as follows:

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



City of Willow Park
516 Ranch House Rd.
Willow Park, Texas 76087
Phone: (817) 441-7108 · Fax: (817) 441-6900

September 13, 2022


To: Mayor & City Council
City of Willow Park

Attached you will find the City of Willow Park Budget for FY 22 – 23, the period beginning on October 1, 2022 and ending on September 30, 2023. The Budget contains all the projected revenues and expenditures for the fiscal year. The Budget contains the following sections:

- Budget Summary—A summary of the all funds with some highlighted points of interest
- General Fund
- Water Fund
- Wastewater Fund
- Drainage Fund
- Various Exhibits
 - Breakdown of General Fund Revenues and Expenditures
 - Certified Appraisal Role from the Parker County Appraisal District
 - 2022 Certified Totals
 - 2022 Tax Rate Calculation as calculated by the Parker County Appraisal District

Staff began working on the Budget in early June and throughout the summer. Council had one workshop on the Budget. The Budget was filed with the City Secretary on July 8th and has been available to the public for their input. Staff would like to thank you for the opportunity to work with you during the budget process.

Respectfully,


Bryan Grimes
City Manager

BUDGET SUMMARY

SEPTEMBER 13, 2022

Key Points:

- M/O Rate is less than the No New Revenue Rate
- Modest 3.5% COLA for employees
- Anticipated Inflationary Pressures are factored into this budget

M/O Taxes to Police Budget:

Budgeted M/O Tax Levy: \$1,900,000

Budgeted Police Department Expenses: \$1,903,517

GENERAL FUND

OVERALL EXPENSES

Overall expenses for the FY 2022 – 2023 Budget saw modest increases, with the significant increases in Public Safety. The Development Fund did receive some overhaul changes. We terminated the service contract with a 3rd Party Vendor midway thru FY 21 – 22. This allowed us to cut expenses and service our customers more efficiently and effectively while allowing us to realize development revenues. We are more responsive and proactive in terms of Development than we were last year.

REVENUE PROJECTIONS FOR FY 22 - 23

SALES TAX

Sales Tax remains strong. This is a testament to our local businesses. It also demonstrates that when Willow Park residents buy locally, it helps the entire community prosper,

The City of Willow Park finished FY 21 – 22 with a sales tax collection of \$1,738,308. The FY 21 – 22 Budgeted Sales Tax was \$1.4M. This represents an approximate \$335K surplus over budget. The budgeted Sales Tax Collection for this budget is \$1,720,000—approximately a \$45,000 increase from the previous year.

With the addition of new business in the coming budget year, the population growth of the trade area, and a healthy median income in the trade area, Staff feels that City Sales Tax will remain strong for FY 22- 23, despite national inflationary pressures and economic conditions that are susceptible to a recession.

<i>Sales Tax</i>		
<i>FY 19- 20</i>	<i>(Actual)</i>	<i>\$1,223,675</i>
<i>FY 20 – 21</i>	<i>(Actual)</i>	<i>\$1,448,563</i>
<i>FY 21 – 22</i>	<i>(Actual)</i>	<i>\$1,738,308</i>

PROPERTY TAXES

OVERALL TAX RATE

As has been noted, the overall property tax rate will be below the No New Revenue Rate as calculated by the Parker County Appraisal District. The City Tax Rate for FY 22 – 23 is \$0.538450 per \$100 of valuation.

The overall tax rate is split between M/O (Maintenance and Operations) and I/S (Interest and Sinking) funds. The calculation for this budget is as follows:

M/O 0.283941

I/S 0.254509

Total 0.538450

The chart below shows that the overall tax rate had not changed until the 2021 Tax Rate increased due to additional Fire Department Personnel.

Year	M&O	I&S	TOTAL
2016	0.2983	0.2384	0.5367
2017	0.3084	0.2283	0.5367
2018	0.3084	0.2283	0.5367
2019	0.2918	0.2449	0.5367
2020	0.2685	0.2682	0.5367
2021	0.30162	0.26503	0.56665

TAXABLE NON-FROZEN VALUES

This represents the “raw” number that staff uses to calculate the tax rate and thus produces the Tax Levy (e.g. collection amount). As expected, this number is increasing every year and that is to be expected in a high growth area like Willow Park. The increase in values allows the City to maintain a steady overall property tax rate.

Taxable Non-Frozen Values (by year)

<i>2019</i>	<i>\$476,376,087</i>
<i>2020</i>	<i>\$508,464,082</i>
<i>2020</i>	<i>\$567,804,786</i>
<i>2021</i>	<i>\$596,921,300</i>

FROZEN TAX LEVY

One of areas to watch for the following budget cycles is the increase in Tax Frozen Levy. It represents the exemptions the City of Willow Park offers its residents. The Tax Frozen Levy is an actual “cash” amount that is distributed to the City based on the rate percentage of M/O vs. I/S. For example, the Tax Frozen Levy for this budget year is \$427,569. That will be distributed by the following formula, based on the two components of the total tax rate. M/O will receive 50.03% and I/S will receive 49.97%.

This is significant to watch because the Tax Frozen Levy is not calculated in the No New Tax Revenue Rate that is provided by the Parker County Appraisal District and it has impacted the Total Tax Levy (e.g. actual cash collected by the City) significantly. For example, the Frozen Tax Levy is roughly 22.5% of the Total Tax Levy for M/O for this budget.

Frozen Tax Levy (By Year)

2019 \$323,425

2020 \$372,269

2021 \$384,197

2022 \$427,569

OTHER GENERAL FUND NOTES

While most departments did not see any significant increases in expenses, City Services did see an increase in Parks Funding. One revenue item to watch for in this budget are Development Fees. As noted, the City terminated a services contract with a 3rd Party Vendor for a significant cost savings and has streamlined our Development operations. These efficiencies has resulted in an increase in revenues from the Development Department that contributes to the General Fund.

INTEREST AND SINKING (I/S)

The City of Willow Park has debt obligations to be paid for with I/S taxes. The debt obligation for this budget is \$1,799,010. At a time when cutting budgets for Public Safety is growing, the City of Willow Park remains steadfast to meeting the needs of our Police and Fire Departments. Other debt obligations include drainage projects, road improvements, and the Park Improvements.

As the City moves forward, the I/S obligations will need to be monitored and evaluated periodically. The amount of debt to be serviced over the next three years will increase less than 2% per year. And while taxable values keep increasing, at a greater rate than the debt, it is important consider this in future obligations. Also, it is important to note in FY 26- 27, the I/S debt obligation will be reduced by 56.40% from FY 25 – 26.

Year	Debt	Delta (Yearly)
2023	1,799,010	-----
2024	1,830,956	\$31,946
2025	\$1,854,893	\$23,937
2026	\$1,877,256	\$22,363
2027	\$1,058,860	(\$818,396)
2028	\$1,012,098	(\$46,762)
2029	\$963,294	(\$48,804)

WATER FUND

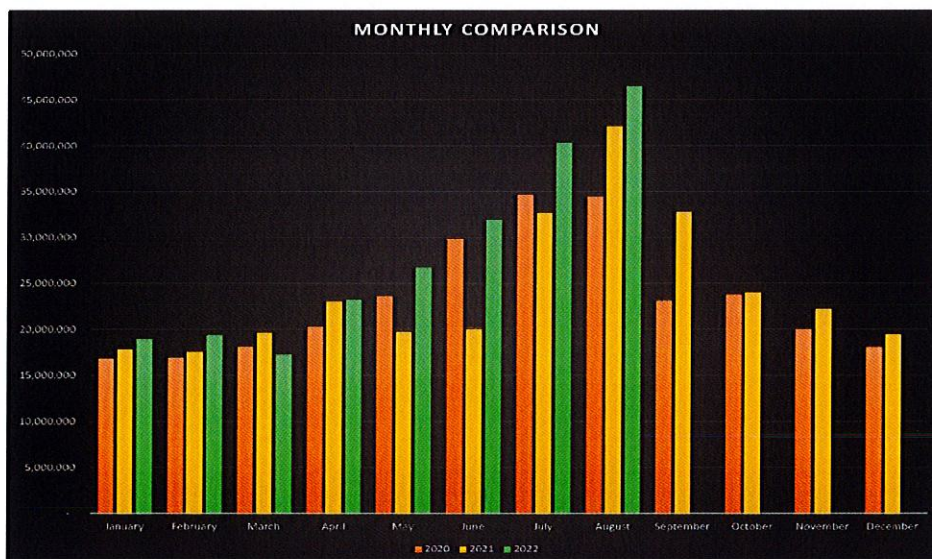
The City of Willow Park continues to undergo historic development with respect to water. The connection to the Fort Worth Water System is expected to be completed in November. This project will supply the City of Willow Park with 3.5 MGD of treated water. This amount will supplement the \$1.5 MGD of water that the City currently uses to meet its demand. The roughly 5MGD of treated water to the City of Willow Park will meet the build out for the City. This debt was financed thru the Texas Water Development Board. The term is 30 years and the average interest rate over the life of the term is 0.71%.

The City is currently receiving water from Fort Worth through the temporary metering station located at the El Chico pump station site. The temporary connection has helped to ensure that the City is able to meet water demands during the high usage months. Demand has been higher than in previous years due to the drought of record during the Spring and early summer months.

The bar graph below shows that demand remains high during the Spring and Summer months for water consumption. Staff expects this trend to continue throughout this Budget year.

The Water Department is also continuing to make repairs as needed and evaluating the system daily to operate at optimal conditions. This budget includes replacing a 25-year-old skid steer with a new skid steer and purchasing a portable air compress for use on the job site.

Staff remains committed to improving their skills and abilities and gaining additional knowledge. The City continues to support these efforts as it will result in a more educated, highly skilled, and more efficient work environment for our water customers by providing training and incentivizing staff to obtain new licenses.



WASTEWATER FUND

The new budget cycle should see the start of construction for the new wastewater treatment plant. After much discussion between staff and the City Engineer, the City has decided to move forward with constructing a SBR or Sequential Batch Reactor plant to be located 300 yards east from the current location. Treated effluent will continue to be discharged at the existing discharge point on the Clearfork, but an additional discharge point will be established at Squaw Creek.

A final note that is concerning for Staff is that the City has roughly 2150 water accounts, and approximately 800 wastewater accounts. This means that, in addition to new growth that is already in place and will be added in this budget, the City may need to start preparing for additional customers from current water customers not yet on the wastewater system but may desire to be at a later date.

TOP SHEET DATA GENERAL FUND

Revenues

M/O Tax	\$	1,900,000
Sales Tax	\$	1,750,000
Development	\$	749,700
Court	\$	254,600
Other (Franchise, etc.)	\$	470,359
Total	\$	5,124,659

Expenses

Admin	\$	458,578
Development	\$	420,125
Lege	\$	254,826
Court	\$	163,787
City Services	\$	498,805
Fire Expense	\$	1,425,021
PD Expense	\$	1,903,517
TOTAL	\$	5,124,660

Group: 55 - SUPPLIES			0
10-001-58200	POSTAGE & SHIPPING	2,000	2,070
10-001-58201	OFFICE SUPPLIES	4,500	4,658
10-001-58202	FLOWERS/GIFTS/PLAQUES	2,000	2,070
10-001-58203	BASIC OPERATING SUPPLIES	0	0
10-001-58204	PRINTING & BINDING	0	0
10-001-58205	MINOR EQUIPMENT: OFFICE	515	533
10-001-58207	MV REPAIR & MAINTENANCE	0	0
10-001-58208	UNIFORMS & SUPPLIES	300	311
10-001-58214	FINANCE CHARGES	0	2,500
10-001-58223	EQUIPMENT	515	533
10-001-58265	FACILITIES MAINT SUPPLIES	515	533
10-001-58266	MINOR EQUIPMENT: FIELD	0	0
10-001-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-001-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
10-001-58269	PROMOTIONS	0	0
10-001-58270	MV FUEL	0	0
Group: 60 - UTILITIES			0
10-001-58305	COMMUNICATION SERVICES	0	0
Group: 65 - CONTRACTUAL SERVICES			0
10-001-58400	TRAVEL & TRAINING	7,000	10,000
10-001-58401	CONSULTANTS & PROFESSIONALS	25,000	25,875
10-001-58402	ADVERTISING & LEGAL NOTICES	1,500	1,553
10-001-58403	PRINTING & BINDING	3,600	3,726
10-001-58404	PROPERTY & LIABILITY	7,000	7,245
10-001-58405	REPAIR & MAINTENANCE	0	0
10-001-58406	PROFESSIONAL LICENSE	1,000	1,035
10-001-58407	DUES & MEMBERSHIPS	3,000	3,105
10-001-58408	SPECIAL EVENTS	0	10,000
10-001-58409	PERMITS & APPLICATIONS	0	0
10-001-58410	LAB TESTING	0	0
10-001-58414	FINANCE CHARGES	0	0
10-001-58415	FINES & PENALTIES	0	0
10-001-58416	LEGAL/CITY ATTORNEY	0	0
10-001-58417	ACCOUNTING & AUDITOR	40,000	41,400
10-001-58418	CONTRACTUAL SERVICES	48,000	49,680
10-001-58426	SOFTWARE TECH SUPPORT	15,000	55,000
10-001-58427	EQUIPMENT TECH SUPPORT	0	0
10-001-58437	BLACKBOARD CONNECT	2,750	2,846
10-001-58438	IT CONTRACT	3,852	3,987
10-001-58444	EQUIPMENT MAINTENANCE	0	0
10-001-58450	GOVERNMENT & MISC OPERATING	0	0
10-001-58451	EQUIPMENT RENTAL	9,600	9,936
10-001-58464	EQUIPMENT ANNUAL	0	0
10-001-58476	REIMBURSABLES & REFUNDS	0	0
10-001-58502	REIMBURSABLES OTHER	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0

10-001-58700	TRANSFER TO TOURISM FUND	0	0
10-001-58705	INTERFUND TRANSFER	0	0
10-001-58706	INTRAFUND ACTIVITY	0	0
10-001-58716	PAYING AGENT FEES	0	0
10-001-58719	INTEREST	0	0
10-001-58724	PRINCIPAL RETIREMENT	0	0
10-001-58739	TRANSFER TO ABATEMENT FUND	0	0
10-001-58753	TRANSFER TO DEBT SERVICE	0	0
10-001-58755	TRANSFER TO GRANT FUND	0	0
10-001-58756	TRANSFER TO EMERGENCY DISTASTE	0	0
10-001-58758	TRANSFER TO FIRST RESPONDER FU	0	0
Group: 75 - CAPITAL OUTLAY			0
10-001-58600	OFFICE EQUIPMENT	0	2,500
10-001-58602	TECHNOLOGY PROJECTS	0	0
10-001-58606	CAPITAL PROJECT CONTRACTS	0	0
10-001-58607	CAPITAL IMPROVEMENTS	0	0
10-001-58612	SOFTWARE	0	0
10-001-58613	PROMOTIONAL MARKETING	0	0
10-001-58645	CAPITAL EQUIPMENT REPLACEMENT	0	0

FY 2021-2022	FY 2022-2023
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MA116:M2 Department: 003 - Development

Group: 15 - ADMINISTRATIVE FEES

10-003-46091	TABC PERMIT FEE	0	0
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Group: 20 - LICENSES & PERMITS

10-003-46023	CERTIFICATE OF OCCUPANCY	1,000	1,000
10-003-46070	BUILDING PERMITS	300,000	600,000
10-003-46071	HEALTH PERMITS	9,000	10,000
10-003-46072	SUBCONTRACTORS PERMITS	50,000	50,000
10-003-46073	REGISTRATION FEES	4,500	4,500
10-003-46074	BUSINESS ORIENTED	0	0
10-003-46075	OSSF PERMITS	1,200	1,200
10-003-46076	WELL APPLICATION FEE	0	0
10-003-46077	PLAN REVIEW	60,000	80,000
10-003-46078	ENERGY INSPECTION	0	0
10-003-46079	BACKFLOW INSPECTIONS	0	0
10-003-46080	RE - INSPECTION	0	0
10-003-46081	SPECIAL EVENT PERMITS	0	0
10-003-46082	REVIEWS/ REQUESTS	600	600
10-003-46083	METER RELEASE	0	0
10-003-46084	RENTAL INSPECTIONS	400	400
10-003-46089	IRRIGATION	0	0
10-003-46095	FIRE ALARMS	1,000	1,000
10-003-46099	FIRE SPRINKLER	1,000	1,000
10-003-46105	ZONING/RE-ZONING	0	0

10-003-46106	PLATS/RE-PLATS	0	0
Group: 25 - FINES & FORFITURES			
10-003-46060	NON-PARKING	0	0
Group: 35 - OTHER REVENUE			
10-003-46041	REFUNDS/BANK CREDITS	0	0
10-003-46042	MISCELLANEOUS	0	0
10-003-46043	ADJUSTMENT TO REVENUE	0	0
10-003-46046	OTHER REIMBURSEABLES	0	0
10-003-46054	CAPITAL LEASES	0	0
10-003-46092	NSF FEES	0	0
Group: 50 - PERSONNEL			
10-003-58100	SALARIES	91,665	270,838
10-003-58101	PAYROLL EXPENSE	1,304	3,768
10-003-58102	WORKERS COMPENSATION	2,207	2,072
10-003-58103	HEALTH INSURANCE	7,094	8,403
10-003-58104	RETIREMENT	6,492	12,632
10-003-58105	UNEMPLOYMENT INSURANCE	288	180
10-003-58107	CELL PHONE STIPEND	556	1,080
10-003-58108	EXTRA HELP	0	0
10-003-58109	CERTIFICATE PAY	0	0
10-003-58110	OVERTIME	0	0
10-003-58125	DENTAL INSURANCE	452	512
10-003-58126	LIFE INSURANCE	241	346
10-003-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
10-003-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-003-58200	POSTAGE & SHIPPING	515	515
10-003-58201	OFFICE SUPPLIES	1,030	5,000
10-003-58202	FLOWERS/GIFTS/PLAQUES	52	75
10-003-58203	BASIC OPERATING SUPPLIES	0	0
10-003-58204	PRINTING & BINDING	309	309
10-003-58205	MINOR EQUIPMENT: OFFICE	515	515
10-003-58207	MV REPAIR & MAINTENACE	0	0
10-003-58208	UNIFORMS & SUPPLIES	309	309
10-003-58265	FACILITIES MAINT SUPPLIES	0	2,500
10-003-58266	MINOR EQUIPMENT: FIELD	0	0
10-003-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
10-003-58270	MV FUEL	0	0
10-003-58282	HEALTH PLAN REVIEWS	0	0
Group: 60 - UTILITIES			
10-003-58305	COMMUNICATION SERVICES	0	0
Group: 65 - CONTRACTUAL SERVICES			
10-003-58400	TRAVEL & TRAINING	3,000	3,000
10-003-58401	CONSULTANTS & PROFESSIONALS	108,150	10,000
10-003-58402	ADVERTISING & LEGAL NOTICES	5,150	4,000

10-003-58403	PRINTING & BINDING	0	0
10-003-58404	PROPERTY & LIABILITY	5,150	5,150
10-003-58405	REPAIR & MAINTENANCE	0	0
10-003-58407	DUES & MEMBERSHIPS	721	721
10-003-58408	SPECIAL EVENTS	0	0
10-003-58409	PERMITS & APPLICATIONS	0	0
10-003-58414	FINANCE CHARGES	0	0
10-003-58415	FINES & PENALTIES	0	0
10-003-58416	LEGAL/CITY ATTORNEY	0	0
10-003-58418	CONTRACTUAL SERVICES	28,100	55,000
10-003-58423	FOOD SERVICE INSPECTOR	5,870	7,500
10-003-58424	ENGINEERING/CITY ENGINEER	5,150	15,000
10-003-58426	SOFTWARE TECH SUPPORT	0	0
10-003-58427	EQUIPMENT TECH SUPPORT	0	0
10-003-58433	CLEANING SERVICE	0	0
10-003-58434	OSSF	0	0
10-003-58435	POOL INSPECTOR	1,700	1,700
10-003-58436	PAGER SERVICE	0	0
10-003-58437	BLACKBOARD CONNECT	0	0
10-003-58438	IT CONTRACT	3,968	4,000
10-003-58450	GOVERNMENT & MISC OPERATING	0	0
10-003-58451	EQUIPMENT RENTAL	0	0
10-003-58463	ECONOMIC DEVELOPMENT	5,000	5,000
10-003-58476	REIMBURSABLES & REFUNDS	0	0
10-003-58502	REIMBURSABLES OTHER	0	0
10-003-58504	ADJUSTMENT TO EXPENSES	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0
10-003-58705	INTERFUND TRANSFER	0	0
10-003-58752	TRANSFER TO ECONOMIC DEVELOPME	0	0
Group: 75 - CAPITAL OUTLAY			0
10-003-58600	OFFICE EQUIPMENT	0	0
10-003-58612	SOFTWARE	0	0

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Department: 004 - Fire

Group: 20 - LICENSES & PERMITS

10-004-46099	FIRE SPRINKLER	10,000	10,000
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Group: 30 - SERVICE REVENUE

10-004-46031	SERVICE REVENUE	0	0
10-004-46032	REVENUE RECOVERY	5,000	5,000
10-004-46035	PARKER COUNTY RUN FUNDS	0	0

Group: 35 - OTHER REVENUE

10-004-46030	VFD CONTRIBUTIONS	0	0
10-004-46041	REFUNDS/ BANK CREDITS	0	0

10-004-46042	MISCELLANEOUS	0	0
10-004-46046	OTHER REIMBURSEABLES	0	0
10-004-46047	BOND PROCEEDS	0	0
10-004-46088	SALE OF ASSETS	0	0
Group: 50 - PERSONNEL			
10-004-58100	SALARIES	713,460	790,658
10-004-58101	PAYROLL EXPENSE	11,993	11,500
10-004-58102	WORKERS COMPENSATION	13,872	9,324
10-004-58103	HEALTH INSURANCE	85,124	75,624
10-004-58104	RETIREMENT	59,235	57,676
10-004-58105	UNEMPLOYMENT INSURANCE	1,728	810
10-004-58107	CELL PHONE STIPEND	1,669	540
10-004-58108	EXTRA HELP	0	0
10-004-58109	CERTIFICATE PAY	29,900	24,050
10-004-58110	OVERTIME	56,650	55,000
10-004-58124	FLOATER SHIFTS	16,480	17,057
10-004-58125	DENTAL INSURANCE	5,420	4,609
10-004-58126	LIFE INSURANCE	2,075	1,556
10-004-58127	PHYSICALS & GYM MEMBERSHIPS	5,129	5,000
10-004-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-004-58200	POSTAGE & SHIPPING	824	853
10-004-58201	OFFICE SUPPLIES	2,225	2,250
10-004-58202	FLOWERS/GIFTS/PLAQUES	500	518
10-004-58203	BASIC OPERATING SUPPLIES	12,427	12,862
10-004-58204	PRINTING & BINDING	206	213
10-004-58205	MINOR EQUIPMENT: OFFICE	1,900	1,967
10-004-58206	MV OILS, LUBRICANTS & FLUIDS	0	0
10-004-58207	MV REPAIR & MAINTENANCE	77,061	79,758
10-004-58208	UNIFORMS & SUPPLIES	20,169	20,875
10-004-58214	FINANCE CHARGES	0	0
10-004-58216	PPE AND SUPPLIES	60,601	62,722
10-004-58217	MEDICAL SUPPLIES	14,906	15,428
10-004-58218	REHAB SUPPLIES	0	0
10-004-58219	FOAM SUPPLIES	1,803	1,866
10-004-58220	ROAD ABSORBENT SUPPLIES	1,654	1,712
10-004-58227	ICE & INCLEMENT WEATHER	0	0
10-004-58253	SAFETY EQUIPMENT & SUPPLIES	18,563	19,213
10-004-58260	BUILDING & FACILITIES REPAIRS	3,740	3,871
10-004-58265	FACILITIES MAINT SUPPLIES	0	0
10-004-58266	MINOR EQUIPMENT: FIELD	0	0
10-004-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-004-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
10-004-58270	MV FUEL	0	0
10-004-58278	EMERGENCY RESPONSE SUPPLIES	8,000	8,280
Group: 60 - UTILITIES			
10-004-58305	COMMUNICATION SERVICES	6,180	6,396

Group: 65 - CONTRACTUAL SERVICES			0
10-004-58400	TRAVEL & TRAINING	28,054	29,036
10-004-58401	CONSULTANTS & PROFESSIONALS	3,605	3,731
10-004-58402	ADVERTISING & LEGAL NOTICES	0	0
10-004-58403	PRINTING & BINDING	206	213
10-004-58404	PROPERTY & LIABILITY	5,150	5,330
10-004-58405	REPAIR & MAINTENANCE	0	0
10-004-58406	PROFESSIONAL LICENSE	0	0
10-004-58407	DUES & MEMBERSHIPS	542	561
10-004-58408	SPECIAL EVENTS	0	0
10-004-58409	PERMITS & APPLICATIONS	0	0
10-004-58414	FINANCE CHARGES	0	0
10-004-58415	FINES & PENALTIES	0	0
10-004-58416	LEGAL/CITY ATTORNEY	0	0
10-004-58417	ACCOUNTING & AUDITOR	0	0
10-004-58418	CONTRACTUAL SERVICES	65,207	67,489
10-004-58426	SOFTWARE TECH SUPPORT	0	0
10-004-58427	EQUIPMENT TECH SUPPORT	20,540	21,259
10-004-58437	BLACKBOARD CONNECT	1,071	1,108
10-004-58438	IT CONTRACT	3,968	4,107
10-004-58440	VFD CONTRIBUTIONS PAID	0	0
10-004-58450	GOVERNMENT & MISC OPERATING	0	0
10-004-58451	EQUIPMENT RENTAL	0	0
10-004-58452	VEHICLE LEASE	0	0
10-004-58476	REIMBURSABLES & REFUNDS	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0
10-004-58705	INTERFUND TRANSFER	0	0
10-004-58719	INTEREST	0	0
10-004-58753	TRANSFER TO DEBT SERVICE	0	0
Group: 75 - CAPITAL OUTLAY			0
10-004-58601	VEHICLES	0	0
10-004-58602	TECHNOLOGY PROJECTS	0	0
10-004-58604	HEAVY EQUIPMENT	0	0
10-004-58606	TECHNOLOGY: OFFICE & FIELD	0	0
10-004-58621	HOSE AND NOZZLES	0	0
10-004-58623	GRANT PURCHASES	0	0
10-004-58624	EQUIPMENT PURCHASE	0	0
10-004-58645	CAPITAL EQUIPMENT REPLACEMENT	0	0

FY 2021-2022	FY 2022-2023
Total Budget	BUDGET

Department: 005 - Legislative

Group: 15 - ADMINISTRATIVE FEES

10-005-46036	OPEN RECORDS FEES	150	150
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Group: 35 - OTHER REVENUE

10-005-46024	SPECIAL EVENT SPONSORSHIP	0	0
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10-005-46042	MISCELLANEOUS	1,100	1,100
Group: 50 - PERSONNEL			
10-005-58100	SALARIES	72,461	72,100
10-005-58101	PAYROLL EXPENSE	1,031	1,045
10-005-58102	WORKERS COMPENSATION	1,103	1,036
10-005-58103	HEALTH INSURANCE	7,803	8,403
10-005-58104	RETIREMENT	5,065	5,155
10-005-58105	UNEMPLOYMENT INSURANCE	144	90
10-005-58107	CELL PHONE STIPEND	540	540
10-005-58108	EXTRA HELP	0	0
10-005-58109	CERTIFICATE PAY	0	0
10-005-58110	OVERTIME	0	0
10-005-58125	DENTAL INSURANCE	497	512
10-005-58126	LIFE INSURANCE	173	173
10-005-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
10-005-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-005-58200	POSTAGE & SHIPPING	100	104
10-005-58201	OFFICE SUPPLIES	1,500	1,553
10-005-58202	FLOWERS/GIFTS/PLAQUES	1,500	1,553
10-005-58203	BASIC OPERATING SUPPLIES	550	569
10-005-58204	PRINTING & BINDING	515	533
10-005-58205	MINOR EQUIPMENT: OFFICE	2,900	3,002
10-005-58208	UNIFORMS & SUPPLIES	1,350	1,397
10-005-58265	FACILITIES MAINT SUPPLIES	0	0
10-005-58266	MINOR EQUIPMENT: FIELD	500	518
10-005-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-005-58269	PROMOTIONS	4,600	25,000
Group: 60 - UTILITIES			
10-005-58305	COMMUNICATION SERVICES	0	0
Group: 65 - CONTRACTUAL SERVICES			
10-005-58400	TRAVEL & TRAINING	10,000	10,350
10-005-58401	CONSULTANTS & PROFESSIONALS	8,000	8,280
10-005-58402	ADVERTISING & LEGAL NOTICES	2,000	2,070
10-005-58404	PROPERTY & LIABILITY	5,500	5,693
10-005-58405	REPAIR & MAINTENANCE	0	0
10-005-58406	PROFESSIONAL LICENSE	400	414
10-005-58407	DUES & MEMBERSHIPS	10,200	12,000
10-005-58408	SPECIAL EVENTS	12,500	25,000
10-005-58409	PERMITS & APPLICATIONS	0	0
10-005-58411	PROPERTY DAMAGE	0	0
10-005-58414	FINANCE CHARGES	0	0
10-005-58415	FINES & PENALTIES	0	0
10-005-58416	LEGAL/CITY ATTORNEY	45,000	50,000
10-005-58418	CONTRACTUAL SERVICES	4,400	4,554
10-005-58419	ELECTIONS ADMINISTRATION	5,700	5,900
10-005-58424	ENGINEERING/CITY ENGINEER	0	0

10-005-58426	SOFTWARE TECH SUPPORT	500	518
10-005-58427	EQUIPMENT TECH SUPPORT	0	0
10-005-58437	BLACKBOARD CONNECT	1,071	1,108
10-005-58438	IT CONTRACT	3,968	4,107
10-005-58450	GOVERNMENT & MISC OPERATING	1,500	1,553
10-005-58451	EQUIPMENT RENTAL	0	0
10-005-58476	REIMBURSABLES & REFUNDS	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0
10-005-58705	INTERFUND TRANSFER	0	0
Group: 75 - CAPITAL OUTLAY			0
10-005-58607	CAPITAL IMPROVEMENTS	0	0
10-005-58612	SOFTWARE	0	0
10-005-58624	EQUIPMENT PURCHASE	0	0

		FY 2021-2022	FY 2022-2023
		Total Budget	BUDGET
Department: 006 - Municipal Court			
Group: 15 - ADMINISTRATIVE FEES			
10-006-46064	COURT ADMINISTRATION	75,000	10,000
Group: 25 - FINES & FORFITURES			
10-006-44050	COURT TECHNOLOGY	0	0
10-006-46060	NON-PARKING	100,000	215,000
10-006-46061	PARKING	1,000	1,000
10-006-46062	WARRANTS/CAPIAS	1,300	1,300
10-006-46063	STATE LAW - CLASS C	15,000	15,000
10-006-46065	COURT SECURITY	4,700	4,700
10-006-46066	TIME PAYMENT	400	400
10-006-46067	MC TECH FEE	6,700	6,700
10-006-46069	BOND FORFITURE	0	0
10-006-46085	SEAT BELT	500	500
10-006-46102	TEEN COURT FEE	0	0
Group: 35 - OTHER REVENUE			0
10-006-46042	MISCELLANEOUS	0	0
10-006-46043	ADJUSTMENT TO REVENUE	0	0
10-006-46092	NSF FEES	0	0
Group: 50 - PERSONNEL			
10-006-58100	SALARIES	97,648	98,341
10-006-58101	PAYROLL EXPENSE	1,500	2,075
10-006-58102	WORKERS COMPENSATION	2,207	2,072
10-006-58103	HEALTH INSURANCE	16,074	8,403
10-006-58104	RETIREMENT	7,408	4,291
10-006-58105	UNEMPLOYMENT INSURANCE	288	180
10-006-58107	CELL PHONE STIPEND	556	540
10-006-58108	EXTRA HELP	0	0
10-006-58109	CERTIFICATE PAY	1,236	479

10-006-58110	OVERTIME	5,368	800
10-006-58125	DENTAL INSURANCE	1,024	512
10-006-58126	LIFE INSURANCE	346	173
10-006-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
10-006-58128	ACCRUED COMP & VACATION	0	0
10-006-58132	BAILIFF DUTIES	1,442	1,492
Group: 55 - SUPPLIES			0
10-006-58200	POSTAGE & SHIPPING	0	0
10-006-58201	OFFICE SUPPLIES	1,000	1,035
10-006-58202	FLOWERS/GIFTS/PLAQUES	200	207
10-006-58203	BASIC OPERATING SUPPLIES	0	0
10-006-58204	PRINTING & BINDING	0	0
10-006-58205	MINOR EQUIPMENT: OFFICE	0	0
10-006-58208	UNIFORMS & SUPPLIES	0	0
10-006-58214	FINANCE CHARGES	300	311
10-006-58253	SAFETY EQUIPMENT & SUPPLIES	0	0
10-006-58265	FACILITIES MAINT SUPPLIES	0	0
10-006-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-006-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
Group: 60 - UTILITIES			0
10-006-58305	COMMUNICATION SERVICES	0	0
Group: 65 - CONTRACTUAL SERVICES			0
10-006-58400	TRAVEL & TRAINING	3,000	3,105
10-006-58401	CONSULTANTS & PROFESSIONALS	0	0
10-006-58402	ADVERTISING & LEGAL NOTICES	0	0
10-006-58403	PRINTING & BINDING	0	0
10-006-58404	PROPERTY & LIABILITY	5,150	5,330
10-006-58405	REPAIR & MAINTENANCE	0	0
10-006-58406	PROFESSIONAL LICENSE	0	0
10-006-58407	DUES & MEMBERSHIPS	82	85
10-006-58408	SPECIAL EVENTS	0	0
10-006-58409	PERMITS & APPLICATIONS	0	0
10-006-58414	FINANCE CHARGES	0	0
10-006-58415	FINES & PENALTIES	0	0
10-006-58416	LEGAL/CITY ATTORNEY	10,000	12,000
10-006-58418	CONTRACTUAL SERVICES	0	0
10-006-58421	MUNICIPAL JUDGE	14,400	14,904
10-006-58422	MAGISTRATE	3,000	3,105
10-006-58426	SOFTWARE TECH SUPPORT	0	0
10-006-58427	EQUIPMENT TECH SUPPORT	0	0
10-006-58438	IT CONTRACT	4,000	4,140
10-006-58441	JURY SERVICE	200	207
10-006-58450	GOVERNMENT & MISC OPERATING	0	0
10-006-58451	EQUIPMENT RENTAL	0	0
10-006-58476	REIMBURSABLES & REFUNDS	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0
10-006-58701	TRANSFER TO COURT SECURITY FUN	0	0

10-006-58702	TRANSFER TO COURT TECHNOLOGY F	0	0
10-006-58703	COURT TECHNOLOGY	0	0
10-006-58705	INTERFUND TRANSFER	0	0
10-006-58742	TRANSFER TO CAPITAL/EQUIPMENT	0	0
Group: 75 - CAPITAL OUTLAY			0
10-006-58600	OFFICE EQUIPMENT	0	0
10-006-58602	TECHNOLOGY PROJECTS	0	0
10-006-58612	SOFTWARE	0	0

		FY 2021-2022	FY 2022-2023
		Total Budget	BIDGET
Department: 007 - Police			
Group: 15 - ADMINISTRATIVE FEES			
10-007-46053	ACCIDENT REPORTS	600	600
Group: 25 - FINES & FORFITURES			
10-007-46098	DISPOSITION OF PROPERTY	0	0
Group: 35 - OTHER REVENUE			
10-007-46041	REFUNDS/BANK CREDITS	0	0
10-007-46042	MISCELLANEOUS	0	0
10-007-46046	OTHER REIMBURSEABLES	0	0
10-007-46047	BOND PROCEEDS	0	0
10-007-46050	POLICE TRAINING	0	0
10-007-46051	POLICE CONTRIBUTIONS	0	0
10-007-46088	SALE OF ASSETS	0	0
10-007-46093	GRANT FUNDS	0	0
10-007-46097	FOUND PROPERTY	0	0
Group: 40 - TRANSFERS			
10-007-46100	ALARM PERMIT FEES	0	0
Group: 50 - PERSONNEL			
10-007-58100	SALARIES	915,317	1,072,785
10-007-58101	PAYROLL EXPENSE	15,345	15,882
10-007-58102	WORKERS COMPENSATION	18,756	19,412
10-007-58103	HEALTH INSURANCE	120,593	124,814
10-007-58104	RETIREMENT	76,195	78,862
10-007-58105	UNEMPLOYMENT INSURANCE	2,448	2,534
10-007-58107	CELL PHONE STIPEND	0	0
10-007-58108	EXTRA HELP	0	0
10-007-58109	CERTIFICATE PAY	12,978	19,200
10-007-58110	OVERTIME	27,810	40,000
10-007-58125	DENTAL INSURANCE	7,679	7,948
10-007-58126	LIFE INSURANCE	2,940	3,043
10-007-58127	PHYSICALS & GYM MEMBERSHIPS	4,635	4,797
10-007-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-007-58200	POSTAGE & SHIPPING	309	320

10-007-58201	OFFICE SUPPLIES	5,500	5,693
10-007-58202	FLOWERS/GIFTS/PLAQUES	438	453
10-007-58203	BASIC OPERATING SUPPLIES	3,000	3,105
10-007-58204	PRINTING & BINDING	824	853
10-007-58205	MINOR EQUIPMENT: OFFICE	5,200	5,382
10-007-58206	MV OILS, LUBRICANTS & FLUIDS	515	533
10-007-58207	MV REPAIR & MAINTENACE	9,000	9,315
10-007-58208	UNIFORMS & SUPPLIES	13,800	14,283
10-007-58214	FINANCE CHARGES	60	62
10-007-58227	ICE & INCLEMENT WEATHER	0	0
10-007-58253	SAFETY EQUIPMENT & SUPPLIES	2,862	2,962
10-007-58260	BUILDING & FACILITIES REPAIRS	6,180	6,396
10-007-58265	FACILITIES MAINT SUPPLIES	13,975	14,464
10-007-58266	MINOR EQUIPMENT: FIELD	32,124	33,248
10-007-58267	OPERATING SUPPLIES NON CONSUMA	1,030	1,066
10-007-58268	SUBSCRIPTIONS & PUBLICATIONS	3,376	3,494
10-007-58270	MV FUEL	25,000	25,875
10-007-58271	MV TIRES, TUBES & BATTERIES	4,120	4,264
10-007-58275	SPECIAL EVENTS	1,000	1,035
10-007-58276	AMMUNITION & WEAPONS RELATED	8,825	9,134
Group: 60 - UTILITIES			0
10-007-58302	TELEPHONE	0	0
10-007-58303	LONG DISTANCE TELEPHONE	0	0
10-007-58304	MOBILE TELEPHONE	0	0
10-007-58305	COMMUNICATION SERVICES	4,300	4,451
Group: 65 - CONTRACTUAL SERVICES			0
10-007-58400	TRAVEL & TRAINING	8,500	8,798
10-007-58401	CONSULTANTS & PROFESSIONALS	0	0
10-007-58402	ADVERTISING & LEGAL NOTICES	103	107
10-007-58403	PRINTING & BINDING	618	640
10-007-58404	PROPERTY & LIABILITY	5,150	5,330
10-007-58405	REPAIR & MAINTENANCE	0	0
10-007-58407	DUES & MEMBERSHIPS	1,700	1,760
10-007-58408	SPECIAL EVENTS	0	0
10-007-58409	PERMITS & APPLICATIONS	0	0
10-007-58410	LAB TESTING	3,000	3,105
10-007-58411	PROPERTY DAMAGE	0	0
10-007-58414	FINANCE CHARGES	0	0
10-007-58415	FINES & PENALTIES	0	0
10-007-58416	LEGAL/CITY ATTORNEY	0	0
10-007-58418	CONTRACTUAL SERVICES	71,500	112,000
10-007-58420	INMATE HOUSING	1,200	1,242
10-007-58426	SOFTWARE TECH SUPPORT	0	0
10-007-58427	EQUIPMENT TECH SUPPORT	0	0
10-007-58429	ACCURINT	0	0
10-007-58437	BLACKBOARD CONNECT	1,071	1,108
10-007-58438	IT CONTRACT	3,968	4,107

10-007-58450	GOVERNMENT & MISC OPERATING	650	673
10-007-58451	EQUIPMENT RENTAL	0	0
10-007-58452	VEHICLE LEASE	59,745	61,836
10-007-58453	REPAIR & MAINTENANCE - OTHER	0	0
10-007-58460	POLICE CONTRIBUTIONS SPENT	0	0
10-007-58462	ANIMAL CONTROL	66,550	68,879
10-007-58476	REIMBURSABLES & REFUNDS	0	0
10-007-58502	REIMBURSABLES OTHER	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0
10-007-58705	INTERFUND TRANSFER	0	0
10-007-58758	TRANSFER TO FIRST RESPONDER FU	0	0
10-007-58759	TRANSFER TO LEOSE FUND	0	0
Group: 75 - CAPITAL OUTLAY			0
10-007-58601	VEHICLES	94,945	98,268
10-007-58602	TECHNOLOGY PROJECTS	0	0
10-007-58606	TECHNOLOGY: OFFICE & FIELD	0	0
10-007-58612	SOFTWARE	0	0
10-007-58624	EQUIPMENT PURCHASE	0	0

FY 2021-2022	FY 2022-2023
Total Budget	BUDGET

Department: 008 - City Services**Group: 35 - OTHER REVENUE**

10-008-46041	REFUNDS/BANK CREDITS	0	0
10-008-46042	MISCELLANEOUS	0	0
10-008-46047	BOND PROCEEDS	0	0
10-008-46049	ROOM RENTAL - COMMUNITY	0	0
10-008-46050	STORM WATER DRAINAGE FEES	0	0
10-008-46088	SALE OF ASSETS	0	0
10-008-46090	ROAD CONTRIBUTIONS	0	0
10-008-46096	PARK CONTRIBUTIONS	0	0

Group: 40 - TRANSFERS

10-008-46100	FROM GENERAL FUND RESERVES	0	0
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Group: 50 - PERSONNEL

10-008-58100	SALARIES	38,220	0
10-008-58101	PAYROLL EXPENSE	640	0
10-008-58102	WORKERS COMPENSATION	1,103	0
10-008-58103	HEALTH INSURANCE	8,037	0
10-008-58104	RETIREMENT	3,521	0
10-008-58105	UNEMPLOYMENT INSURANCE	144	0
10-008-58107	CELL PHONE STIPEND	556	0
10-008-58108	EXTRA HELP	0	0
10-008-58109	CERTIFICATE PAY	0	0
10-008-58110	OVERTIME	4,512	0
10-008-58125	DENTAL INSURANCE	512	0
10-008-58126	LIFE INSURANCE	121	0

10-008-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
10-008-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-008-58200	POSTAGE & SHIPPING	0	0
10-008-58201	OFFICE SUPPLIES	0	0
10-008-58202	FLOWERS/GIFTS/PLAQUES	0	0
10-008-58203	BASIC OPERATING SUPPLIES	1,100	1,139
10-008-58204	PRINTING & BINDING	0	0
10-008-58205	MINOR EQUIPMENT: OFFICE	0	0
10-008-58207	MV REPAIR & MAINTENANCE	2,500	2,588
10-008-58208	UNIFORMS & SUPPLIES	1,000	1,035
10-008-58209	PAVING MATERIALS	0	0
10-008-58210	TRAFFIC & STREET SIGNS	3,605	3,731
10-008-58214	FINANCE CHARGES	0	0
10-008-58222	MINOR TOOLS	3,060	3,167
10-008-58223	EQUIPMENT	0	0
10-008-58224	MISC. TOOLS/SUPPLIES	0	0
10-008-58225	ASPHALT MATERIALS	35,000	36,225
10-008-58226	ROAD BASE MATERIALS - PAVING	19,800	20,493
10-008-58227	ICE & INCLEMENT WEATHER	4,635	4,797
10-008-58228	CONCRETE REPLACEMENT	15,000	15,525
10-008-58230	DRAINAGE	0	0
10-008-58251	BARRICADES/MARKERS	2,500	2,588
10-008-58253	SAFETY EQUIPMENT & SUPPLIES	1,030	1,066
10-008-58260	BUILDING & FACILITIES REPAIRS	24,000	24,840
10-008-58262	POLICE/FIRE DEPARTMENT	0	0
10-008-58263	PUBLIC WORKS BUILDING	0	0
10-008-58265	FACILITIES MAINT SUPPLIES	5,000	5,175
10-008-58266	MINOR EQUIPMENT: FIELD	4,000	4,140
10-008-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-008-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
10-008-58270	MV FUEL	11,000	57,491
10-008-58271	MV TIRES, TUBES & BATTERIES	0	0
10-008-58272	STREET REPAIR MATERIALS	0	0
10-008-58275	SPECIAL EVENTS	0	0
10-008-58278	EMERGENCY RESPONSE SUPPLIES	0	0
10-008-58454	PARKS MAINTENANCE	0	0
Group: 60 - UTILITIES			
10-008-58300	ELECTRICITY	35,000	36,225
10-008-58301	GAS	5,000	5,175
10-008-58302	TELEPHONE	15,000	15,525
10-008-58303	LONG DISTANCE TELEPHONE	0	0
10-008-58304	MOBILE TELEPHONE	0	0
10-008-58305	COMMUNICATION SERVICES	45,000	46,575
Group: 65 - CONTRACTUAL SERVICES			
10-008-58400	TRAVEL & TRAINING	3,000	3,105
10-008-58401	CONSULTANTS & PROFESSIONALS	0	0

10-008-58402	ADVERTISING & LEGAL NOTICES	0	0
10-008-58404	PROPERTY & LIABILITY	6,500	6,728
10-008-58405	REPAIR & MAINTENANCE	0	0
10-008-58407	DUES & MEMBERSHIPS	0	0
10-008-58408	SPECIAL EVENTS	0	35,000
10-008-58409	PERMITS & APPLICATIONS	0	0
10-008-58410	LAB TESTING	0	0
10-008-58411	PROPERTY DAMAGE	0	0
10-008-58412	OTHER RENTAL	0	0
10-008-58413	CONTRACT STREET REPAIR	0	0
10-008-58414	FINANCE CHARGES	0	0
10-008-58415	FINES & PENALTIES	0	0
10-008-58418	CONTRACTUAL SERVICES	15,000	15,525
10-008-58424	ENGINEERING/CITY ENGINEER	15,000	15,525
10-008-58425	SOLID WASTE COLLECTION	7,000	7,245
10-008-58426	SOFTWARE TECH SUPPORT	0	0
10-008-58427	EQUIPMENT TECH SUPPORT	0	0
10-008-58433	CLEANING SERVICE	0	0
10-008-58438	IT CONTRACT	4,000	4,140
10-008-58450	GOVERNMENT & MISC OPERATING	45,320	46,906
10-008-58451	EQUIPMENT RENTAL	2,060	2,132
10-008-58452	VEHICLE LEASE	0	0
10-008-58453	STREET MAINTENANCE	0	0
10-008-58461	PARKS & ROADS DONATIONS PAID	0	0
10-008-58464	DRAINAGE	0	0
10-008-58476	REIMBURSABLES & REFUNDS	0	0
	Group: 70 - TRANSFERS & RESTRICTED FUNDS		0
10-008-58705	INTERFUND TRANSFER	0	0
10-008-58719	INTEREST	0	0
10-008-58725	DEBT ISSUANCE COST	0	0
10-008-58737	TRANSFER TO WATER FUND	0	0
10-008-58738	TRANSFER TO WASTEWATER FUND	0	0
10-008-58740	TRANSFER TO SOLID WASTE FUND	0	0
10-008-58741	TRANSFER TO GENERAL FUND	0	0
10-008-58742	TRANSFER TO CAPITAL/EQUIPMENT	0	0
10-008-58751	TRANSFER TO PERSONNEL SUPPORT	0	0
10-008-58754	TRANSFER TO DRAINAGE FUND	0	0
10-008-58756	TRANSFER TO EMERGENCY DISTASTE	0	0
10-008-58757	TRANSFER TO PARKS & ROADS DONA	0	0
	Group: 75 - CAPITAL OUTLAY		0
10-008-58601	VEHICLES	0	0
10-008-58602	TECHNOLOGY PROJECTS	0	0
10-008-58603	STREET IMPROVEMENTS	0	0
10-008-58604	EQUIPMENT: HEAVY	0	0
10-008-58606	TECHNOLOGY: OFFICE & FIELD	0	0
10-008-58607	CAPITAL IMPROVEMENTS	0	0
10-008-58609	FACILITIES: PARKS	30,000	75,000

10-008-58610	FACILITIES: CITY BUILDINGS	0	0
10-008-58624	EQUIPMENT PURCHASE	0	0
10-008-58625	UTILITIES: DRAINAGE	0	0
10-008-58646	PREDETERMINED PROJECT EXPENDIT	0	0
10-008-58647	CAPITAL PROJECTS-RESERVE FUNDS	0	0

Fund: 10 - GENERAL FUND

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Total Budget

BUDGET

Department: 001 - Administration

Group: 10 - TAXES

10-001-46000	M & O TAX	1,849,028	1,900,000
10-001-46001	SALES TAX	1,400,000	1,750,000
10-001-46002	MIXED BEVERAGE TAX	31,500	45,000
10-001-46003	AUTO/TRAILER TAXES	325	325
10-001-46006	ACCOUNT TRANSFERS	0	0
10-001-46007	DELINQUENT TAXES	6,977	6,977
10-001-46020	TXU ELECTRIC	200,000	200,000
10-001-46021	A T & T	75,000	20,000
10-001-46022	TEXAS GAS	7,500	7,500
10-001-46025	MISC. FRANCHISE	5,000	5,000
10-001-46027	MESH NET	3,024	3,024
10-001-46028	WATER FRANCHISE FEE	129,978	129,978
10-001-46029	WASTEWATER FRANCHISE FEES	37,220	37,220

Group: 15 - ADMINISTRATIVE FEES

10-001-46005	INTEREST - OPERATING FUND	15,000	15,000
10-001-46056	CORONAVIRUS AID RELEIF FUNDS	175,000	0
10-001-58284	COVID19 EXPENSES	0	0

Group: 35 - OTHER REVENUE

10-001-46041	REFUNDS/BANK CREDITS	100	100
10-001-46042	MISCELLANEOUS	35	35
10-001-46043	ADJUSTMENT TO REVENUE	0	0
10-001-46046	OTHER REIMBURSEABLES	200	200
10-001-46047	BOND PROCEEDS	0	0

Group: 40 - TRANSFERS

10-001-46100	FROM GENERAL FUND RESERVES	0	0
			4,120,359

Group: 50 - PERSONNEL

10-001-58100	SALARIES	137,756	146,377
10-001-58101	PAYROLL EXPENSE	1,959	2,122
10-001-58102	WORKERS COMPENSATION	3,310	3,108
10-001-58103	HEALTH INSURANCE	35,605	40,365
10-001-58104	RETIREMENT	9,756	19,906
10-001-58105	UNEMPLOYMENT INSURANCE	432	270
10-001-58107	CELL PHONE STIPEND	2,348	2,280
10-001-58108	EXTRA HELP	0	0
10-001-58109	CERTIFICATE PAY	0	0
10-001-58110	OVERTIME	0	0
10-001-58125	DENTAL INSURANCE	2,415	2,536
10-001-58126	LIFE INSURANCE	591	519
10-001-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
10-001-58128	ACCRUED COMP & VACATION	0	0

Group: 55 - SUPPLIES			0
10-001-58200	POSTAGE & SHIPPING	2,000	2,070
10-001-58201	OFFICE SUPPLIES	4,500	4,658
10-001-58202	FLOWERS/GIFTS/PLAQUES	2,000	2,070
10-001-58203	BASIC OPERATING SUPPLIES	0	0
10-001-58204	PRINTING & BINDING	0	0
10-001-58205	MINOR EQUIPMENT: OFFICE	515	533
10-001-58207	MV REPAIR & MAINTENANCE	0	0
10-001-58208	UNIFORMS & SUPPLIES	300	311
10-001-58214	FINANCE CHARGES	0	2,500
10-001-58223	EQUIPMENT	515	533
10-001-58265	FACILITIES MAINT SUPPLIES	515	533
10-001-58266	MINOR EQUIPMENT: FIELD	0	0
10-001-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-001-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
10-001-58269	PROMOTIONS	0	0
10-001-58270	MV FUEL	0	0
Group: 60 - UTILITIES			0
10-001-58305	COMMUNICATION SERVICES	0	0
Group: 65 - CONTRACTUAL SERVICES			0
10-001-58400	TRAVEL & TRAINING	7,000	10,000
10-001-58401	CONSULTANTS & PROFESSIONALS	25,000	25,875
10-001-58402	ADVERTISING & LEGAL NOTICES	1,500	1,553
10-001-58403	PRINTING & BINDING	3,600	3,726
10-001-58404	PROPERTY & LIABILITY	7,000	7,245
10-001-58405	REPAIR & MAINTENANCE	0	0
10-001-58406	PROFESSIONAL LICENSE	1,000	1,035
10-001-58407	DUES & MEMBERSHIPS	3,000	3,105
10-001-58408	SPECIAL EVENTS	0	10,000
10-001-58409	PERMITS & APPLICATIONS	0	0
10-001-58410	LAB TESTING	0	0
10-001-58414	FINANCE CHARGES	0	0
10-001-58415	FINES & PENALTIES	0	0
10-001-58416	LEGAL/CITY ATTORNEY	0	0
10-001-58417	ACCOUNTING & AUDITOR	40,000	41,400
10-001-58418	CONTRACTUAL SERVICES	48,000	49,680
10-001-58426	SOFTWARE TECH SUPPORT	15,000	55,000
10-001-58427	EQUIPMENT TECH SUPPORT	0	0
10-001-58437	BLACKBOARD CONNECT	2,750	2,846
10-001-58438	IT CONTRACT	3,852	3,987
10-001-58444	EQUIPMENT MAINTENANCE	0	0
10-001-58450	GOVERNMENT & MISC OPERATING	0	0
10-001-58451	EQUIPMENT RENTAL	9,600	9,936
10-001-58464	EQUIPMENT ANNUAL	0	0
10-001-58476	REIMBURSABLES & REFUNDS	0	0
10-001-58502	REIMBURSABLES OTHER	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0

10-001-58700	TRANSFER TO TOURISM FUND	0	0
10-001-58705	INTERFUND TRANSFER	0	0
10-001-58706	INTRAFUND ACTIVITY	0	0
10-001-58716	PAYING AGENT FEES	0	0
10-001-58719	INTEREST	0	0
10-001-58724	PRINCIPAL RETIREMENT	0	0
10-001-58739	TRANSFER TO ABATEMENT FUND	0	0
10-001-58753	TRANSFER TO DEBT SERVICE	0	0
10-001-58755	TRANSFER TO GRANT FUND	0	0
10-001-58756	TRANSFER TO EMERGENCY DISTASTE	0	0
10-001-58758	TRANSFER TO FIRST RESPONDER FU	0	0
Group: 75 - CAPITAL OUTLAY			0
10-001-58600	OFFICE EQUIPMENT	0	2,500
10-001-58602	TECHNOLOGY PROJECTS	0	0
10-001-58606	CAPITAL PROJECT CONTRACTS	0	0
10-001-58607	CAPITAL IMPROVEMENTS	0	0
10-001-58612	SOFTWARE	0	0
10-001-58613	PROMOTIONAL MARKETING	0	0
10-001-58645	CAPITAL EQUIPMENT REPLACEMENT	0	0

FY 2021-2022	FY 2022-2023
Total Budget	BUDGET

MA116:M2 Department: 003 - Development

Group: 15 - ADMINISTRATIVE FEES

10-003-46091	TABC PERMIT FEE	0	0
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Group: 20 - LICENSES & PERMITS

10-003-46023	CERTIFICATE OF OCCUPANCY	1,000	1,000
10-003-46070	BUILDING PERMITS	300,000	600,000
10-003-46071	HEALTH PERMITS	9,000	10,000
10-003-46072	SUBCONTRACTORS PERMITS	50,000	50,000
10-003-46073	REGISTRATION FEES	4,500	4,500
10-003-46074	BUSINESS ORIENTED	0	0
10-003-46075	OSSF PERMITS	1,200	1,200
10-003-46076	WELL APPLICATION FEE	0	0
10-003-46077	PLAN REVIEW	60,000	80,000
10-003-46078	ENERGY INSPECTION	0	0
10-003-46079	BACKFLOW INSPECTIONS	0	0
10-003-46080	RE - INSPECTION	0	0
10-003-46081	SPECIAL EVENT PERMITS	0	0
10-003-46082	REVIEWS/ REQUESTS	600	600
10-003-46083	METER RELEASE	0	0
10-003-46084	RENTAL INSPECTIONS	400	400
10-003-46089	IRRIGATION	0	0
10-003-46095	FIRE ALARMS	1,000	1,000
10-003-46099	FIRE SPRINKLER	1,000	1,000
10-003-46105	ZONING/RE-ZONING	0	0

10-003-46106	PLATS/RE-PLATS	0	0
Group: 25 - FINES & FORFITURES			
10-003-46060	NON-PARKING	0	0
Group: 35 - OTHER REVENUE			
10-003-46041	REFUNDS/BANK CREDITS	0	0
10-003-46042	MISCELLANEOUS	0	0
10-003-46043	ADJUSTMENT TO REVENUE	0	0
10-003-46046	OTHER REIMBURSEABLES	0	0
10-003-46054	CAPITAL LEASES	0	0
10-003-46092	NSF FEES	0	0
Group: 50 - PERSONNEL			
10-003-58100	SALARIES	91,665	270,838
10-003-58101	PAYROLL EXPENSE	1,304	3,768
10-003-58102	WORKERS COMPENSATION	2,207	2,072
10-003-58103	HEALTH INSURANCE	7,094	8,403
10-003-58104	RETIREMENT	6,492	12,632
10-003-58105	UNEMPLOYMENT INSURANCE	288	180
10-003-58107	CELL PHONE STIPEND	556	1,080
10-003-58108	EXTRA HELP	0	0
10-003-58109	CERTIFICATE PAY	0	0
10-003-58110	OVERTIME	0	0
10-003-58125	DENTAL INSURANCE	452	512
10-003-58126	LIFE INSURANCE	241	346
10-003-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
10-003-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-003-58200	POSTAGE & SHIPPING	515	515
10-003-58201	OFFICE SUPPLIES	1,030	5,000
10-003-58202	FLOWERS/GIFTS/PLAQUES	52	75
10-003-58203	BASIC OPERATING SUPPLIES	0	0
10-003-58204	PRINTING & BINDING	309	309
10-003-58205	MINOR EQUIPMENT: OFFICE	515	515
10-003-58207	MV REPAIR & MAINTENACE	0	0
10-003-58208	UNIFORMS & SUPPLIES	309	309
10-003-58265	FACILITIES MAINT SUPPLIES	0	2,500
10-003-58266	MINOR EQUIPMENT: FIELD	0	0
10-003-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
10-003-58270	MV FUEL	0	0
10-003-58282	HEALTH PLAN REVIEWS	0	0
Group: 60 - UTILITIES			
10-003-58305	COMMUNICATION SERVICES	0	0
Group: 65 - CONTRACTUAL SERVICES			
10-003-58400	TRAVEL & TRAINING	3,000	3,000
10-003-58401	CONSULTANTS & PROFESSIONALS	108,150	10,000
10-003-58402	ADVERTISING & LEGAL NOTICES	5,150	4,000

10-003-58403	PRINTING & BINDING	0	0
10-003-58404	PROPERTY & LIABILITY	5,150	5,150
10-003-58405	REPAIR & MAINTENANCE	0	0
10-003-58407	DUES & MEMBERSHIPS	721	721
10-003-58408	SPECIAL EVENTS	0	0
10-003-58409	PERMITS & APPLICATIONS	0	0
10-003-58414	FINANCE CHARGES	0	0
10-003-58415	FINES & PENALTIES	0	0
10-003-58416	LEGAL/CITY ATTORNEY	0	0
10-003-58418	CONTRACTUAL SERVICES	28,100	55,000
10-003-58423	FOOD SERVICE INSPECTOR	5,870	7,500
10-003-58424	ENGINEERING/CITY ENGINEER	5,150	15,000
10-003-58426	SOFTWARE TECH SUPPORT	0	0
10-003-58427	EQUIPMENT TECH SUPPORT	0	0
10-003-58433	CLEANING SERVICE	0	0
10-003-58434	OSSF	0	0
10-003-58435	POOL INSPECTOR	1,700	1,700
10-003-58436	PAGER SERVICE	0	0
10-003-58437	BLACKBOARD CONNECT	0	0
10-003-58438	IT CONTRACT	3,968	4,000
10-003-58450	GOVERNMENT & MISC OPERATING	0	0
10-003-58451	EQUIPMENT RENTAL	0	0
10-003-58463	ECONOMIC DEVELOPMENT	5,000	5,000
10-003-58476	REIMBURSABLES & REFUNDS	0	0
10-003-58502	REIMBURSABLES OTHER	0	0
10-003-58504	ADJUSTMENT TO EXPENSES	0	0
	Group: 70 - TRANSFERS & RESTRICTED FUNDS		0
10-003-58705	INTERFUND TRANSFER	0	0
10-003-58752	TRANSFER TO ECONOMIC DEVELOPME	0	0
	Group: 75 - CAPITAL OUTLAY		0
10-003-58600	OFFICE EQUIPMENT	0	0
10-003-58612	SOFTWARE	0	0

FY 2021-2022	FY 2022-2023
Total Budget	BUDGET

Department: 004 - Fire

Group: 20 - LICENSES & PERMITS

10-004-46099	FIRE SPRINKLER	10,000	10,000
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Group: 30 - SERVICE REVENUE

10-004-46031	SERVICE REVENUE	0	0
10-004-46032	REVENUE RECOVERY	5,000	5,000
10-004-46035	PARKER COUNTY RUN FUNDS	0	0

Group: 35 - OTHER REVENUE

10-004-46030	VFD CONTRIBUTIONS	0	0
10-004-46041	REFUNDS/ BANK CREDITS	0	0

10-004-46042	MISCELLANEOUS	0	0
10-004-46046	OTHER REIMBURSEABLES	0	0
10-004-46047	BOND PROCEEDS	0	0
10-004-46088	SALE OF ASSETS	0	0
Group: 50 - PERSONNEL			
10-004-58100	SALARIES	713,460	790,658
10-004-58101	PAYROLL EXPENSE	11,993	11,500
10-004-58102	WORKERS COMPENSATION	13,872	9,324
10-004-58103	HEALTH INSURANCE	85,124	75,624
10-004-58104	RETIREMENT	59,235	57,676
10-004-58105	UNEMPLOYMENT INSURANCE	1,728	810
10-004-58107	CELL PHONE STIPEND	1,669	540
10-004-58108	EXTRA HELP	0	0
10-004-58109	CERTIFICATE PAY	29,900	24,050
10-004-58110	OVERTIME	56,650	55,000
10-004-58124	FLOATER SHIFTS	16,480	17,057
10-004-58125	DENTAL INSURANCE	5,420	4,609
10-004-58126	LIFE INSURANCE	2,075	1,556
10-004-58127	PHYSICALS & GYM MEMBERSHIPS	5,129	5,000
10-004-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-004-58200	POSTAGE & SHIPPING	824	853
10-004-58201	OFFICE SUPPLIES	2,225	2,250
10-004-58202	FLOWERS/GIFTS/PLAQUES	500	518
10-004-58203	BASIC OPERATING SUPPLIES	12,427	12,862
10-004-58204	PRINTING & BINDING	206	213
10-004-58205	MINOR EQUIPMENT: OFFICE	1,900	1,967
10-004-58206	MV OILS, LUBRICANTS & FLUIDS	0	0
10-004-58207	MV REPAIR & MAINTENANCE	77,061	79,758
10-004-58208	UNIFORMS & SUPPLIES	20,169	20,875
10-004-58214	FINANCE CHARGES	0	0
10-004-58216	PPE AND SUPPLIES	60,601	62,722
10-004-58217	MEDICAL SUPPLIES	14,906	15,428
10-004-58218	REHAB SUPPLIES	0	0
10-004-58219	FOAM SUPPLIES	1,803	1,866
10-004-58220	ROAD ABSORBENT SUPPLIES	1,654	1,712
10-004-58227	ICE & INCLEMENT WEATHER	0	0
10-004-58253	SAFETY EQUIPMENT & SUPPLIES	18,563	19,213
10-004-58260	BUILDING & FACILITIES REPAIRS	3,740	3,871
10-004-58265	FACILITIES MAINT SUPPLIES	0	0
10-004-58266	MINOR EQUIPMENT: FIELD	0	0
10-004-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-004-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
10-004-58270	MV FUEL	0	0
10-004-58278	EMERGENCY RESPONSE SUPPLIES	8,000	8,280
Group: 60 - UTILITIES			
10-004-58305	COMMUNICATION SERVICES	6,180	6,396

Group: 65 - CONTRACTUAL SERVICES			0
10-004-58400	TRAVEL & TRAINING	28,054	29,036
10-004-58401	CONSULTANTS & PROFESSIONALS	3,605	3,731
10-004-58402	ADVERTISING & LEGAL NOTICES	0	0
10-004-58403	PRINTING & BINDING	206	213
10-004-58404	PROPERTY & LIABILITY	5,150	5,330
10-004-58405	REPAIR & MAINTENANCE	0	0
10-004-58406	PROFESSIONAL LICENSE	0	0
10-004-58407	DUES & MEMBERSHIPS	542	561
10-004-58408	SPECIAL EVENTS	0	0
10-004-58409	PERMITS & APPLICATIONS	0	0
10-004-58414	FINANCE CHARGES	0	0
10-004-58415	FINES & PENALTIES	0	0
10-004-58416	LEGAL/CITY ATTORNEY	0	0
10-004-58417	ACCOUNTING & AUDITOR	0	0
10-004-58418	CONTRACTUAL SERVICES	65,207	67,489
10-004-58426	SOFTWARE TECH SUPPORT	0	0
10-004-58427	EQUIPMENT TECH SUPPORT	20,540	21,259
10-004-58437	BLACKBOARD CONNECT	1,071	1,108
10-004-58438	IT CONTRACT	3,968	4,107
10-004-58440	VFD CONTRIBUTIONS PAID	0	0
10-004-58450	GOVERNMENT & MISC OPERATING	0	0
10-004-58451	EQUIPMENT RENTAL	0	0
10-004-58452	VEHICLE LEASE	0	0
10-004-58476	REIMBURSABLES & REFUNDS	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0
10-004-58705	INTERFUND TRANSFER	0	0
10-004-58719	INTEREST	0	0
10-004-58753	TRANSFER TO DEBT SERVICE	0	0
Group: 75 - CAPITAL OUTLAY			0
10-004-58601	VEHICLES	0	0
10-004-58602	TECHNOLOGY PROJECTS	0	0
10-004-58604	HEAVY EQUIPMENT	0	0
10-004-58606	TECHNOLOGY: OFFICE & FIELD	0	0
10-004-58621	HOSE AND NOZZLES	0	0
10-004-58623	GRANT PURCHASES	0	0
10-004-58624	EQUIPMENT PURCHASE	0	0
10-004-58645	CAPITAL EQUIPMENT REPLACEMENT	0	0

FY 2021-2022	FY 2022-2023
Total Budget	BUDGET

Department: 005 - Legislative

Group: 15 - ADMINISTRATIVE FEES

10-005-46036	OPEN RECORDS FEES	150	150
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Group: 35 - OTHER REVENUE

10-005-46024	SPECIAL EVENT SPONSORSHIP	0	0
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10-005-46042	MISCELLANEOUS	1,100	1,100
Group: 50 - PERSONNEL			
10-005-58100	SALARIES	72,461	72,100
10-005-58101	PAYROLL EXPENSE	1,031	1,045
10-005-58102	WORKERS COMPENSATION	1,103	1,036
10-005-58103	HEALTH INSURANCE	7,803	8,403
10-005-58104	RETIREMENT	5,065	5,155
10-005-58105	UNEMPLOYMENT INSURANCE	144	90
10-005-58107	CELL PHONE STIPEND	540	540
10-005-58108	EXTRA HELP	0	0
10-005-58109	CERTIFICATE PAY	0	0
10-005-58110	OVERTIME	0	0
10-005-58125	DENTAL INSURANCE	497	512
10-005-58126	LIFE INSURANCE	173	173
10-005-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
10-005-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-005-58200	POSTAGE & SHIPPING	100	104
10-005-58201	OFFICE SUPPLIES	1,500	1,553
10-005-58202	FLOWERS/GIFTS/PLAQUES	1,500	1,553
10-005-58203	BASIC OPERATING SUPPLIES	550	569
10-005-58204	PRINTING & BINDING	515	533
10-005-58205	MINOR EQUIPMENT: OFFICE	2,900	3,002
10-005-58208	UNIFORMS & SUPPLIES	1,350	1,397
10-005-58265	FACILITIES MAINT SUPPLIES	0	0
10-005-58266	MINOR EQUIPMENT: FIELD	500	518
10-005-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-005-58269	PROMOTIONS	4,600	25,000
Group: 60 - UTILITIES			
10-005-58305	COMMUNICATION SERVICES	0	0
Group: 65 - CONTRACTUAL SERVICES			
10-005-58400	TRAVEL & TRAINING	10,000	10,350
10-005-58401	CONSULTANTS & PROFESSIONALS	8,000	8,280
10-005-58402	ADVERTISING & LEGAL NOTICES	2,000	2,070
10-005-58404	PROPERTY & LIABILITY	5,500	5,693
10-005-58405	REPAIR & MAINTENANCE	0	0
10-005-58406	PROFESSIONAL LICENSE	400	414
10-005-58407	DUES & MEMBERSHIPS	10,200	12,000
10-005-58408	SPECIAL EVENTS	12,500	25,000
10-005-58409	PERMITS & APPLICATIONS	0	0
10-005-58411	PROPERTY DAMAGE	0	0
10-005-58414	FINANCE CHARGES	0	0
10-005-58415	FINES & PENALTIES	0	0
10-005-58416	LEGAL/CITY ATTORNEY	45,000	50,000
10-005-58418	CONTRACTUAL SERVICES	4,400	4,554
10-005-58419	ELECTIONS ADMINISTRATION	5,700	5,900
10-005-58424	ENGINEERING/CITY ENGINEER	0	0

10-005-58426	SOFTWARE TECH SUPPORT	500	518
10-005-58427	EQUIPMENT TECH SUPPORT	0	0
10-005-58437	BLACKBOARD CONNECT	1,071	1,108
10-005-58438	IT CONTRACT	3,968	4,107
10-005-58450	GOVERNMENT & MISC OPERATING	1,500	1,553
10-005-58451	EQUIPMENT RENTAL	0	0
10-005-58476	REIMBURSABLES & REFUNDS	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0
10-005-58705	INTERFUND TRANSFER	0	0
Group: 75 - CAPITAL OUTLAY			0
10-005-58607	CAPITAL IMPROVEMENTS	0	0
10-005-58612	SOFTWARE	0	0
10-005-58624	EQUIPMENT PURCHASE	0	0

FY 2021-2022	FY 2022-2023
Total Budget	BUDGET

Department: 006 - Municipal Court**Group: 15 - ADMINISTRATIVE FEES**

10-006-46064	COURT ADMINISTRATION	75,000	10,000
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Group: 25 - FINES & FORFITURES

10-006-44050	COURT TECHNOLOGY	0	0
10-006-46060	NON-PARKING	100,000	215,000
10-006-46061	PARKING	1,000	1,000
10-006-46062	WARRANTS/CAPIAS	1,300	1,300
10-006-46063	STATE LAW - CLASS C	15,000	15,000
10-006-46065	COURT SECURITY	4,700	4,700
10-006-46066	TIME PAYMENT	400	400
10-006-46067	MC TECH FEE	6,700	6,700
10-006-46069	BOND FORFITURE	0	0
10-006-46085	SEAT BELT	500	500
10-006-46102	TEEN COURT FEE	0	0

Group: 35 - OTHER REVENUE

10-006-46042	MISCELLANEOUS	0	0
10-006-46043	ADJUSTMENT TO REVENUE	0	0
10-006-46092	NSF FEES	0	0

Group: 50 - PERSONNEL

10-006-58100	SALARIES	97,648	98,341
10-006-58101	PAYROLL EXPENSE	1,500	2,075
10-006-58102	WORKERS COMPENSATION	2,207	2,072
10-006-58103	HEALTH INSURANCE	16,074	8,403
10-006-58104	RETIREMENT	7,408	4,291
10-006-58105	UNEMPLOYMENT INSURANCE	288	180
10-006-58107	CELL PHONE STIPEND	556	540
10-006-58108	EXTRA HELP	0	0
10-006-58109	CERTIFICATE PAY	1,236	479

10-006-58110	OVERTIME	5,368	800
10-006-58125	DENTAL INSURANCE	1,024	512
10-006-58126	LIFE INSURANCE	346	173
10-006-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
10-006-58128	ACCRUED COMP & VACATION	0	0
10-006-58132	BAILIFF DUTIES	1,442	1,492
Group: 55 - SUPPLIES			0
10-006-58200	POSTAGE & SHIPPING	0	0
10-006-58201	OFFICE SUPPLIES	1,000	1,035
10-006-58202	FLOWERS/GIFTS/PLAQUES	200	207
10-006-58203	BASIC OPERATING SUPPLIES	0	0
10-006-58204	PRINTING & BINDING	0	0
10-006-58205	MINOR EQUIPMENT: OFFICE	0	0
10-006-58208	UNIFORMS & SUPPLIES	0	0
10-006-58214	FINANCE CHARGES	300	311
10-006-58253	SAFETY EQUIPMENT & SUPPLIES	0	0
10-006-58265	FACILITIES MAINT SUPPLIES	0	0
10-006-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-006-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
Group: 60 - UTILITIES			0
10-006-58305	COMMUNICATION SERVICES	0	0
Group: 65 - CONTRACTUAL SERVICES			0
10-006-58400	TRAVEL & TRAINING	3,000	3,105
10-006-58401	CONSULTANTS & PROFESSIONALS	0	0
10-006-58402	ADVERTISING & LEGAL NOTICES	0	0
10-006-58403	PRINTING & BINDING	0	0
10-006-58404	PROPERTY & LIABILITY	5,150	5,330
10-006-58405	REPAIR & MAINTENANCE	0	0
10-006-58406	PROFESSIONAL LICENSE	0	0
10-006-58407	DUES & MEMBERSHIPS	82	85
10-006-58408	SPECIAL EVENTS	0	0
10-006-58409	PERMITS & APPLICATIONS	0	0
10-006-58414	FINANCE CHARGES	0	0
10-006-58415	FINES & PENALTIES	0	0
10-006-58416	LEGAL/CITY ATTORNEY	10,000	12,000
10-006-58418	CONTRACTUAL SERVICES	0	0
10-006-58421	MUNICIPAL JUDGE	14,400	14,904
10-006-58422	MAGISTRATE	3,000	3,105
10-006-58426	SOFTWARE TECH SUPPORT	0	0
10-006-58427	EQUIPMENT TECH SUPPORT	0	0
10-006-58438	IT CONTRACT	4,000	4,140
10-006-58441	JURY SERVICE	200	207
10-006-58450	GOVERNMENT & MISC OPERATING	0	0
10-006-58451	EQUIPMENT RENTAL	0	0
10-006-58476	REIMBURSABLES & REFUNDS	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0
10-006-58701	TRANSFER TO COURT SECURITY FUN	0	0

10-006-58702	TRANSFER TO COURT TECHNOLOGY F	0	0
10-006-58703	COURT TECHNOLOGY	0	0
10-006-58705	INTERFUND TRANSFER	0	0
10-006-58742	TRANSFER TO CAPITAL/EQUIPMENT	0	0
Group: 75 - CAPITAL OUTLAY			0
10-006-58600	OFFICE EQUIPMENT	0	0
10-006-58602	TECHNOLOGY PROJECTS	0	0
10-006-58612	SOFTWARE	0	0

		FY 2021-2022	FY 2022-2023
		Total Budget	BIDGET
Department: 007 - Police			
Group: 15 - ADMINISTRATIVE FEES			
10-007-46053	ACCIDENT REPORTS	600	600
Group: 25 - FINES & FORFITURES			
10-007-46098	DISPOSITION OF PROPERTY	0	0
Group: 35 - OTHER REVENUE			
10-007-46041	REFUNDS/BANK CREDITS	0	0
10-007-46042	MISCELLANEOUS	0	0
10-007-46046	OTHER REIMBURSEABLES	0	0
10-007-46047	BOND PROCEEDS	0	0
10-007-46050	POLICE TRAINING	0	0
10-007-46051	POLICE CONTRIBUTIONS	0	0
10-007-46088	SALE OF ASSETS	0	0
10-007-46093	GRANT FUNDS	0	0
10-007-46097	FOUND PROPERTY	0	0
Group: 40 - TRANSFERS			
10-007-46100	ALARM PERMIT FEES	0	0
Group: 50 - PERSONNEL			
10-007-58100	SALARIES	915,317	1,072,785
10-007-58101	PAYROLL EXPENSE	15,345	15,882
10-007-58102	WORKERS COMPENSATION	18,756	19,412
10-007-58103	HEALTH INSURANCE	120,593	124,814
10-007-58104	RETIREMENT	76,195	78,862
10-007-58105	UNEMPLOYMENT INSURANCE	2,448	2,534
10-007-58107	CELL PHONE STIPEND	0	0
10-007-58108	EXTRA HELP	0	0
10-007-58109	CERTIFICATE PAY	12,978	19,200
10-007-58110	OVERTIME	27,810	40,000
10-007-58125	DENTAL INSURANCE	7,679	7,948
10-007-58126	LIFE INSURANCE	2,940	3,043
10-007-58127	PHYSICALS & GYM MEMBERSHIPS	4,635	4,797
10-007-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-007-58200	POSTAGE & SHIPPING	309	320

10-007-58201	OFFICE SUPPLIES	5,500	5,693
10-007-58202	FLOWERS/GIFTS/PLAQUES	438	453
10-007-58203	BASIC OPERATING SUPPLIES	3,000	3,105
10-007-58204	PRINTING & BINDING	824	853
10-007-58205	MINOR EQUIPMENT: OFFICE	5,200	5,382
10-007-58206	MV OILS, LUBRICANTS & FLUIDS	515	533
10-007-58207	MV REPAIR & MAINTENACE	9,000	9,315
10-007-58208	UNIFORMS & SUPPLIES	13,800	14,283
10-007-58214	FINANCE CHARGES	60	62
10-007-58227	ICE & INCLEMENT WEATHER	0	0
10-007-58253	SAFETY EQUIPMENT & SUPPLIES	2,862	2,962
10-007-58260	BUILDING & FACILITIES REPAIRS	6,180	6,396
10-007-58265	FACILITIES MAINT SUPPLIES	13,975	14,464
10-007-58266	MINOR EQUIPMENT: FIELD	32,124	33,248
10-007-58267	OPERATING SUPPLIES NON CONSUMA	1,030	1,066
10-007-58268	SUBSCRIPTIONS & PUBLICATIONS	3,376	3,494
10-007-58270	MV FUEL	25,000	25,875
10-007-58271	MV TIRES, TUBES & BATTERIES	4,120	4,264
10-007-58275	SPECIAL EVENTS	1,000	1,035
10-007-58276	AMMUNITION & WEAPONS RELATED	8,825	9,134
Group: 60 - UTILITIES			0
10-007-58302	TELEPHONE	0	0
10-007-58303	LONG DISTANCE TELEPHONE	0	0
10-007-58304	MOBILE TELEPHONE	0	0
10-007-58305	COMMUNICATION SERVICES	4,300	4,451
Group: 65 - CONTRACTUAL SERVICES			0
10-007-58400	TRAVEL & TRAINING	8,500	8,798
10-007-58401	CONSULTANTS & PROFESSIONALS	0	0
10-007-58402	ADVERTISING & LEGAL NOTICES	103	107
10-007-58403	PRINTING & BINDING	618	640
10-007-58404	PROPERTY & LIABILITY	5,150	5,330
10-007-58405	REPAIR & MAINTENANCE	0	0
10-007-58407	DUES & MEMBERSHIPS	1,700	1,760
10-007-58408	SPECIAL EVENTS	0	0
10-007-58409	PERMITS & APPLICATIONS	0	0
10-007-58410	LAB TESTING	3,000	3,105
10-007-58411	PROPERTY DAMAGE	0	0
10-007-58414	FINANCE CHARGES	0	0
10-007-58415	FINES & PENALTIES	0	0
10-007-58416	LEGAL/CITY ATTORNEY	0	0
10-007-58418	CONTRACTUAL SERVICES	71,500	112,000
10-007-58420	INMATE HOUSING	1,200	1,242
10-007-58426	SOFTWARE TECH SUPPORT	0	0
10-007-58427	EQUIPMENT TECH SUPPORT	0	0
10-007-58429	ACCURINT	0	0
10-007-58437	BLACKBOARD CONNECT	1,071	1,108
10-007-58438	IT CONTRACT	3,968	4,107

10-007-58450	GOVERNMENT & MISC OPERATING	650	673
10-007-58451	EQUIPMENT RENTAL	0	0
10-007-58452	VEHICLE LEASE	59,745	61,836
10-007-58453	REPAIR & MAINTENANCE - OTHER	0	0
10-007-58460	POLICE CONTRIBUTIONS SPENT	0	0
10-007-58462	ANIMAL CONTROL	66,550	68,879
10-007-58476	REIMBURSABLES & REFUNDS	0	0
10-007-58502	REIMBURSABLES OTHER	0	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			0
10-007-58705	INTERFUND TRANSFER	0	0
10-007-58758	TRANSFER TO FIRST RESPONDER FU	0	0
10-007-58759	TRANSFER TO LEOSE FUND	0	0
Group: 75 - CAPITAL OUTLAY			0
10-007-58601	VEHICLES	94,945	98,268
10-007-58602	TECHNOLOGY PROJECTS	0	0
10-007-58606	TECHNOLOGY: OFFICE & FIELD	0	0
10-007-58612	SOFTWARE	0	0
10-007-58624	EQUIPMENT PURCHASE	0	0

	FY 2021-2022	FY 2022-2023
	Total Budget	BUDGET

Department: 008 - City Services**Group: 35 - OTHER REVENUE**

10-008-46041	REFUNDS/BANK CREDITS	0	0
10-008-46042	MISCELLANEOUS	0	0
10-008-46047	BOND PROCEEDS	0	0
10-008-46049	ROOM RENTAL - COMMUNITY	0	0
10-008-46050	STORM WATER DRAINAGE FEES	0	0
10-008-46088	SALE OF ASSETS	0	0
10-008-46090	ROAD CONTRIBUTIONS	0	0
10-008-46096	PARK CONTRIBUTIONS	0	0

Group: 40 - TRANSFERS

10-008-46100	FROM GENERAL FUND RESERVES	0	0
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Group: 50 - PERSONNEL

10-008-58100	SALARIES	38,220	0
10-008-58101	PAYROLL EXPENSE	640	0
10-008-58102	WORKERS COMPENSATION	1,103	0
10-008-58103	HEALTH INSURANCE	8,037	0
10-008-58104	RETIREMENT	3,521	0
10-008-58105	UNEMPLOYMENT INSURANCE	144	0
10-008-58107	CELL PHONE STIPEND	556	0
10-008-58108	EXTRA HELP	0	0
10-008-58109	CERTIFICATE PAY	0	0
10-008-58110	OVERTIME	4,512	0
10-008-58125	DENTAL INSURANCE	512	0
10-008-58126	LIFE INSURANCE	121	0

10-008-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
10-008-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
10-008-58200	POSTAGE & SHIPPING	0	0
10-008-58201	OFFICE SUPPLIES	0	0
10-008-58202	FLOWERS/GIFTS/PLAQUES	0	0
10-008-58203	BASIC OPERATING SUPPLIES	1,100	1,139
10-008-58204	PRINTING & BINDING	0	0
10-008-58205	MINOR EQUIPMENT: OFFICE	0	0
10-008-58207	MV REPAIR & MAINTENACE	2,500	2,588
10-008-58208	UNIFORMS & SUPPLIES	1,000	1,035
10-008-58209	PAVING MATERIALS	0	0
10-008-58210	TRAFFIC & STREET SIGNS	3,605	3,731
10-008-58214	FINANCE CHARGES	0	0
10-008-58222	MINOR TOOLS	3,060	3,167
10-008-58223	EQUIPMENT	0	0
10-008-58224	MISC. TOOLS/SUPPLIES	0	0
10-008-58225	ASPHALT MATERIALS	35,000	36,225
10-008-58226	ROAD BASE MATERIALS - PAVING	19,800	20,493
10-008-58227	ICE & INCLEMENT WEATHER	4,635	4,797
10-008-58228	CONCRETE REPLACEMENT	15,000	15,525
10-008-58230	DRAINAGE	0	0
10-008-58251	BARRICADES/MARKERS	2,500	2,588
10-008-58253	SAFETY EQUIPMENT & SUPPLIES	1,030	1,066
10-008-58260	BUILDING & FACILITIES REPAIRS	24,000	24,840
10-008-58262	POLICE/FIRE DEPARTMENT	0	0
10-008-58263	PUBLIC WORKS BUILDING	0	0
10-008-58265	FACILITIES MAINT SUPPLIES	5,000	5,175
10-008-58266	MINOR EQUIPMENT: FIELD	4,000	4,140
10-008-58267	OPERATING SUPPLIES NON CONSUMA	0	0
10-008-58268	SUBSCRIPTIONS & PUBLICATIONS	0	0
10-008-58270	MV FUEL	11,000	57,491
10-008-58271	MV TIRES, TUBES & BATTERIES	0	0
10-008-58272	STREET REPAIR MATERIALS	0	0
10-008-58275	SPECIAL EVENTS	0	0
10-008-58278	EMERGENCY RESPONSE SUPPLIES	0	0
10-008-58454	PARKS MAINTENANCE	0	0
Group: 60 - UTILITIES			
10-008-58300	ELECTRICITY	35,000	36,225
10-008-58301	GAS	5,000	5,175
10-008-58302	TELEPHONE	15,000	15,525
10-008-58303	LONG DISTANCE TELEPHONE	0	0
10-008-58304	MOBILE TELEPHONE	0	0
10-008-58305	COMMUNICATION SERVICES	45,000	46,575
Group: 65 - CONTRACTUAL SERVICES			
10-008-58400	TRAVEL & TRAINING	3,000	3,105
10-008-58401	CONSULTANTS & PROFESSIONALS	0	0

10-008-58402	ADVERTISING & LEGAL NOTICES	0	0
10-008-58404	PROPERTY & LIABILITY	6,500	6,728
10-008-58405	REPAIR & MAINTENANCE	0	0
10-008-58407	DUES & MEMBERSHIPS	0	0
10-008-58408	SPECIAL EVENTS	0	35,000
10-008-58409	PERMITS & APPLICATIONS	0	0
10-008-58410	LAB TESTING	0	0
10-008-58411	PROPERTY DAMAGE	0	0
10-008-58412	OTHER RENTAL	0	0
10-008-58413	CONTRACT STREET REPAIR	0	0
10-008-58414	FINANCE CHARGES	0	0
10-008-58415	FINES & PENALTIES	0	0
10-008-58418	CONTRACTUAL SERVICES	15,000	15,525
10-008-58424	ENGINEERING/CITY ENGINEER	15,000	15,525
10-008-58425	SOLID WASTE COLLECTION	7,000	7,245
10-008-58426	SOFTWARE TECH SUPPORT	0	0
10-008-58427	EQUIPMENT TECH SUPPORT	0	0
10-008-58433	CLEANING SERVICE	0	0
10-008-58438	IT CONTRACT	4,000	4,140
10-008-58450	GOVERNMENT & MISC OPERATING	45,320	46,906
10-008-58451	EQUIPMENT RENTAL	2,060	2,132
10-008-58452	VEHICLE LEASE	0	0
10-008-58453	STREET MAINTENANCE	0	0
10-008-58461	PARKS & ROADS DONATIONS PAID	0	0
10-008-58464	DRAINAGE	0	0
10-008-58476	REIMBURSABLES & REFUNDS	0	0
	Group: 70 - TRANSFERS & RESTRICTED FUNDS		0
10-008-58705	INTERFUND TRANSFER	0	0
10-008-58719	INTEREST	0	0
10-008-58725	DEBT ISSUANCE COST	0	0
10-008-58737	TRANSFER TO WATER FUND	0	0
10-008-58738	TRANSFER TO WASTEWATER FUND	0	0
10-008-58740	TRANSFER TO SOLID WASTE FUND	0	0
10-008-58741	TRANSFER TO GENERAL FUND	0	0
10-008-58742	TRANSFER TO CAPITAL/EQUIPMENT	0	0
10-008-58751	TRANSFER TO PERSONNEL SUPPORT	0	0
10-008-58754	TRANSFER TO DRAINAGE FUND	0	0
10-008-58756	TRANSFER TO EMERGENCY DISTASTE	0	0
10-008-58757	TRANSFER TO PARKS & ROADS DONA	0	0
	Group: 75 - CAPITAL OUTLAY		0
10-008-58601	VEHICLES	0	0
10-008-58602	TECHNOLOGY PROJECTS	0	0
10-008-58603	STREET IMPROVEMENTS	0	0
10-008-58604	EQUIPMENT: HEAVY	0	0
10-008-58606	TECHNOLOGY: OFFICE & FIELD	0	0
10-008-58607	CAPITAL IMPROVEMENTS	0	0
10-008-58609	FACILITIES: PARKS	30,000	75,000

10-008-58610	FACILITIES: CITY BUILDINGS	0	0
10-008-58624	EQUIPMENT PURCHASE	0	0
10-008-58625	UTILITIES: DRAINAGE	0	0
10-008-58646	PREDETERMINED PROJECT EXPENDIT	0	0
10-008-58647	CAPITAL PROJECTS-RESERVE FUNDS	0	0

TOP SHEET DATA
WATER FUND

Revenues

ALL SOURCES \$ 3,112,083

Expenses

PERSONNEL	\$	866,405
SUPPLIES	\$	331,858
UTILITIES	\$	111,832
CONTRACTUAL SERVICES	\$	459,157
TRANSFERS AND RESTRICTED FUNDS	\$	1,072,445
CAPTIAL OUTLAY	\$	112,500
TOTAL	\$	2,954,197

Fund: 20 - WATER FUND		FY 2021-2022	FY 2022-2023
		Total Budget	Budget
Department: 020 - Water			
Group: 15 - ADMINISTRATIVE FEES			
20-020-45005	INTEREST REVENUE	10,000	10,000
20-020-46005	INTEREST - OPERATING FUND	0	0
Group: 35 - OTHER REVENUE			
20-020-45032	REIMBURSEMENT FOR REPAIRS	0	0
20-020-45041	REFUNDS/ BANK CREDITS	0	0
20-020-45042	MISCELLANEOUS REVENUE	1,200	1,200
20-020-45043	ADJUSTMENT TO REVENUE	0	0
20-020-45047	BALANCE OFFSET	1	0
20-020-45051	SALE OF RECYCLED MATERIALS	0	0
20-020-46088	SALE OF ASSETS	0	0
Group: 40 - TRANSFERS			
20-020-58756	2019 COOS - TWDB - FT WORTH WT	264,782	264,782
Group: 45 - 45			
20-020-45000	USER CHARGES	2,337,262	2,500,000
20-020-45001	PENALTIES	30,000	30,000
20-020-45002	NEW ACCOUNT FEES	13,000	13,000
20-020-45003	TAP FEES	3,000	3,000
20-020-45004	IMPACT FEES	165,000	250,000
20-020-45007	METER FEE	25,000	25,000
20-020-45008	METER BOX FEE	4,500	4,500
20-020-45030	RECONNECT FEES	10,000	10,000
20-020-45031	RETURNED CHECK FEES	600	600
20-020-45048	BORE FEES	0	0
Group: 50 - PERSONNEL			
20-020-58100	SALARIES	590,867	630,000
20-020-58101	PAYROLL EXPENSE	9,055	9,372
20-020-58102	WORKERS COMPENSATION	14,504	15,012
20-020-58103	HEALTH INSURANCE	112,959	116,913
20-020-58104	RETIREMENT	45,089	46,667
20-020-58105	UNEMPLOYMENT INSURANCE	340	352
20-020-58107	CELL PHONE STIPEND	4,320	4,471
20-020-58109	CERTIFICATE PAY	2,280	2,360
20-020-58110	OVERTIME	16,817	17,406
20-020-58125	DENTAL INSURANCE	21,184	21,925
20-020-58126	LIFE INSURANCE	1,863	1,928
20-020-58127	PHYSICALS & GYM MEMBERSHIPS	0	0
20-020-58128	ACCRUED COMP & VACATION	0	0
Group: 55 - SUPPLIES			
20-020-58200	POSTAGE & SHIPPING	15,000	15,000
20-020-58201	OFFICE SUPPLIES	5,000	5,000
20-020-58202	FLOWERS/GIFTS/PLAQUES	300	300
20-020-58203	BASIC OPERATING SUPPLIES	2,000	2,000
20-020-58204	PRINTING & BINDING	0	0
20-020-58205	MINOR EQUIPMENT: OFFICE	3,000	3,000
20-020-58207	MV REPAIR & MAINTENANCE	10,400	10,400
20-020-58208	UNIFORMS & SUPPLIES	5,370	6,000
20-020-58214	FINANCE CHARGES	1,800	1,800
20-020-58223	EQUIPMENT	0	3,000
20-020-58224	MISC. TOOLS/SUPPLIES	2,850	4,000
20-020-58226	ROAD BASE MATERIALS - PAVING	0	0
20-020-58230	CHEMICALS	10,048	35,000
20-020-58232	FIRE HYDRANTS	10,400	10,400
20-020-58253	SAFETY EQUIPMENT & SUPPLIES	2,874	2,874

20-020-58260	BUILDING & FACILITIES REPAIRS	3,984	3,984
20-020-58265	FACILITIES MAINT SUPPLIES	0	500
20-020-58266	MINOR EQUIPMENT: FIELD	2,850	2,850
20-020-58268	SUBSCRIPTIONS & PUBLICATIONS	500	750
20-020-58270	MV FUEL	27,000	40,000
20-020-58281	WATER DISTRIBUTION SUPPLIES	135,000	135,000
20-020-58282	WATER PRODUCTION SUPPLIES	50,000	50,000
Group: 60 - UTILITIES			
20-020-58300	ELECTRICITY	100,000	100,000
20-020-58304	MOBILE TELEPHONE	5,700	5,700
20-020-58305	COMMUNICATION SERVICES	6,132	6,132
Group: 65 - CONTRACTUAL SERVICES			
20-020-58400	TRAVEL & TRAINING	4,050	5,000
20-020-58401	CONSULTANTS & PROFESSIONALS	25,000	25,000
20-020-58402	ADVERTISING & LEGAL NOTICES	1,000	1,000
20-020-58403	PRINTING & BINDING	0	0
20-020-58404	PROPERTY & LIABILITY	5,500	5,500
20-020-58405	REPAIR & MAINTENANCE	0	0
20-020-58407	DUES & MEMBERSHIPS	555	555
20-020-58409	PERMITS & APPLICATIONS	5,000	5,500
20-020-58410	LAB TESTING	4,140	20,000
20-020-58411	PROPERTY DAMAGE	2,500	2,500
20-020-58414	FINANCE CHARGES	0	0
20-020-58417	ACCOUNTING & AUDITOR	13,500	13,500
20-020-58418	CONTRACTUAL SERVICES	0	0
20-020-58424	ENGINEERING/CITY ENGINEER	36,000	36,000
20-020-58425	SOLID WASTE COLLECTION	0	2,000
20-020-58426	SOFTWARE TECH SUPPORT	2,000	3,000
20-020-58427	EQUIPMENT TECH SUPPORT	0	10,000
20-020-58437	BLACKBOARD CONNECT	2,750	2,750
20-020-58438	IT CONTRACT	3,852	3,852
20-020-58443	WELL SITE MAINTENANCE	15,608	25,000
20-020-58444	EQUIPMENT MAINTENANCE	4,540	5,000
20-020-58447	WATER TANK MAINTENANCE	6,000	35,000
20-020-58448	BUILDING MAINT - WELL SITES	3,000	3,000
20-020-58451	EQUIPMENT RENTAL	8,000	8,000
20-020-58452	VEHICLE LEASE	52,000	52,000
20-020-58469	WATER DISTRIBUTION CONTRACTUAL	45,000	45,000
20-020-58470	WATER PRODUCTION CONTRACTUAL	50,000	150,000
Group: 70 - TRANSFERS & RESTRICTED FUNDS			
20-020-58705	INTERFUND TRANSFERS	0	0
20-020-58716	PAYING AGENT FEES	0	0
20-020-58717	DEPRECIATION EXPENSE	0	0
20-020-58723	BAD DEBT	0	0
20-020-58725	DEBT ISSUANCE COST	0	0
20-020-58735	2010 REFUNDING	76,500	76,500
20-020-58736	2012 REFUNDING	107,650	107,650
20-020-58741	TRANSFER TO GENERAL FUND	200,000	200,000
20-020-58745	FRANCHISE FEES	129,978	129,978
20-020-58746	2014 TWDB COB	40,534	40,534
20-020-58748	2016 TWDB COB	53,689	53,689
20-020-58749	PP FINANCE CONTRACT 6804	18,419	18,419
20-020-58755	2015 COB	45,675	45,675
20-020-58764	TRANSFER TO WASTEWATER FUND	0	400,000
Group: 75 - CAPITAL OUTLAY			
20-020-58601	VEHICLES	85,000	0
20-020-58602	TECHNOLOGY PROJECTS	0	12,500
20-020-58604	EQUIPMENT: HEAVY	0	100,000

20-020-58610	FACILITIES: CITY BUILDINGS	0	0
20-020-58611	WATER PURCHASES (EMER WATER)	0	0
20-020-58612	SOFTWARE	0	0
20-020-58646	UTILITIES: WATER DISTRIBUTION	0	0
20-020-58647	UTILITIES: WATER PRODUCTION	0	0
20-020-58648	WELL REPLACEMENT	0	0

**TOP SHEET DATA
WASTEWATER FUND**

Revenues

ALL SOURCES \$ 1,164,396.00

Expenses

PERSONNEL	107,055
SUPPLIES	150,975
UTILITIES	65,000
CONTRACTUAL SERVICES	203,002
TRANSFERS AND RESTRICTED FUNDS	637,220
CAPTIAL OUTLAY	0
TOTAL	1,163,252

Fund: 30 - WASTE\WASTEWATER FUND

FY 2021-2022
Total BudgetFY 2022-2023
Budget

Department: 030 - Wastewater

Group: 15 - ADMINISTRATIVE FEES

30-030-45005	INTEREST REVENUE	15,468	15,468
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Group: 35 - OTHER REVENUE

30-030-45041	REFUNDS/BANK CREDITS	3,261	3,261
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30-030-46088	SALE OF ASSETS	0	0
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Group: 40 - TRANSFERS

30-030-46094	TRANSFER FROM WATER	0	400,000
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Group: 45 - 45

30-030-45000	USER CHARGES	600,000	620,000
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30-030-45003	TAP FEES	667	667
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30-030-45004	IMPACT FEES	125,000	125,000
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Group: 50 - PERSONNEL

30-030-58100	SALARIES	33,067	90,000
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30-030-58101	PAYROLL EXPENSE	542	561
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30-030-58102	WORKERS COMPENSATION	1,036	1,072
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30-030-58103	HEALTH INSURANCE	7,803	8,076
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30-030-58104	RETIREMENT	2,697	2,791
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30-030-58105	UNEMPLOYMENT INSURANCE	24	25
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30-030-58107	CELL PHONE STIPEND	542	561
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30-030-58109	CERTIFICATE PAY	1,080	1,118
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30-030-58110	OVERTIME	2,140	2,215
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30-030-58125	DENTAL INSURANCE	497	514
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30-030-58126	LIFE INSURANCE	117	121
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30-030-58128	ACCRUED COMP & VACATION	0	0
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Group: 55 - SUPPLIES

30-030-58200	POSTAGE & SHIPPING	2,000	2,000
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30-030-58201	OFFICE SUPPLIES	1,200	1,200
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30-030-58203	BASIC OPERATING SUPPLIES	1,200	1,200
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30-030-58205	MINOR EQUIPMENT: OFFICE	1,000	1,000
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30-030-58206	MV OILS, LUBRICANTS & FLUIDS	500	500
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30-030-58207	MV REPAIR & MAINTENANCE	2,400	2,400
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30-030-58208	UNIFORMS & SUPPLIES	1,930	2,000
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30-030-58212	WASTEWATER SUPPLIES	4,000	4,000
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30-030-58223	EQUIPMENT	2,900	2,900
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30-030-58224	MISC. TOOLS/SUPPLIES	1,000	1,000
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30-030-58230	CHEMICALS	60,478	75,000
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30-030-58253	SAFETY EQUIPMENT & SUPPLIES	2,775	2,775
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30-030-58260	BUILDING & FACILITIES REPAIRS	5,000	5,000
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30-030-58265	FACILITIES MAINT SUPPLIES	0	0
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30-030-58270	MV FUEL	3,875	5,000
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30-030-58279	WASTEWATER COLLECTION	35,000	35,000
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30-030-58280	WASTEWATER TREATMENT	10,000	10,000
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Group: 60 - UTILITIES			
30-030-58300	ELECTRICITY	61,200	65,000
30-030-58305	COMMUNICATION SERVICES	0	0
Group: 65 - CONTRACTUAL SERVICES			
30-030-58400	TRAVEL & TRAINING	3,500	3,500
30-030-58401	CONSULTANTS & PROFESSIONALS	0	0
30-030-58402	ADVERTISING & LEGAL NOTICES	0	0
30-030-58404	PROPERTY & LIABILITY	5,500	5,500
30-030-58405	REPAIR & MAINTENANCE	7,650	7,650
30-030-58407	DUES & MEMBERSHIPS	333	500
30-030-58409	PERMITS & APPLICATIONS	3,500	3,500
30-030-58410	LAB TESTING	19,700	21,000
30-030-58415	FINES & PENALTIES	0	0
30-030-58417	ACCOUNTING & AUDITOR	10,000	10,000
30-030-58418	CONTRACTUAL SERVICES	12,000	12,000
30-030-58424	ENGINEERING/CITY ENGINEER	12,000	12,000
30-030-58425	SLUDGE HAULING	78,000	90,000
30-030-58438	IT CONTRACT	3,852	3,852
30-030-58445	LIFT STATION EQUIPMENT MAINTENANCE	30,000	30,000
30-030-58450	GOVERNMENT & MISC OPERATING	3,000	3,000
30-030-58451	EQUIPMENT RENTAL	1,000	500
30-030-58452	VEHICLE LEASE	80	0
Group: 70 - TRANSFERS & RESTRICTED FUNDS			
30-030-58717	DEPRECIATION EXPENSE	0	0
30-030-58723	BAD DEBT EXPENSE	0	0
30-030-58725	DEBT ISSUANCE COSTS	0	0
30-030-58745	FRANCHISE FEES	37,220	37,220
30-030-58750	SERIES 2017 DEBT	266,582	600,000
Group: 75 - CAPITAL OUTLAY			
30-030-58601	VEHICLES	0	0
30-030-58610	FACILITIES: CITY BUILDINGS	0	0

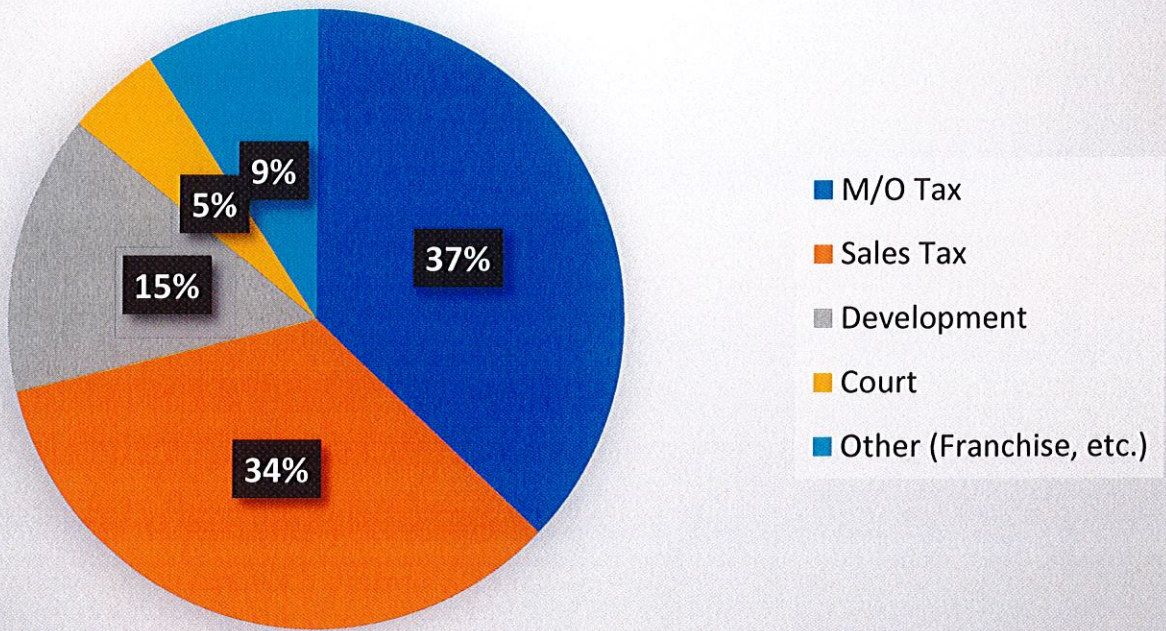
Fund: 07 - DRAINAGE FUND

FY 2021-2022
Total Budget

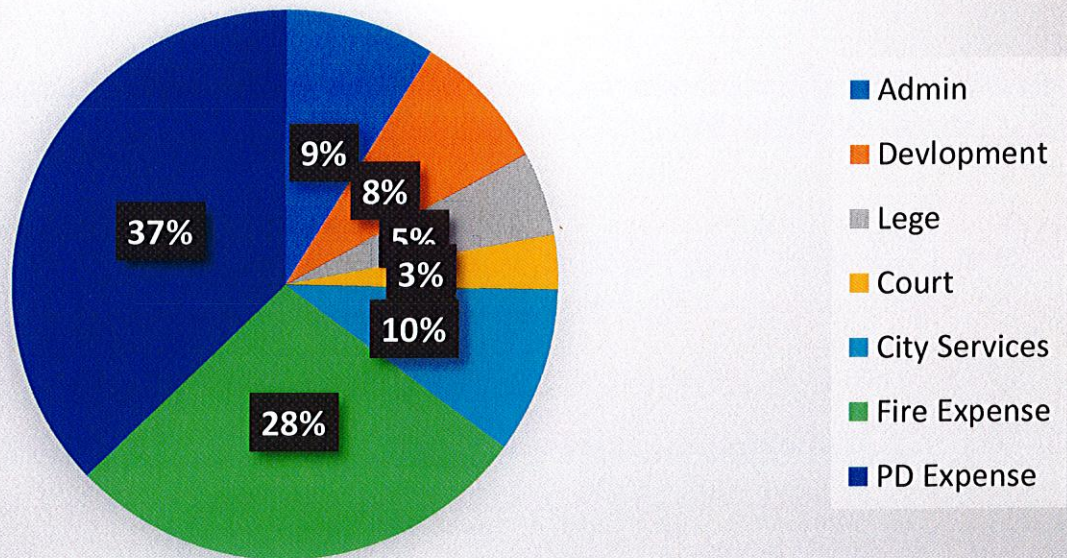
FY 2022-2023
Budget

Department: 070 - DRAINAGE			
Group: 15 - ADMINISTRATIVE FEES			
07-070-46104	DRAINAGE FEES	405,000	350,000
07-070-46005	INTEREST REVENUE	0	1,500
Group: 55 - SUPPLIES			
07-070-58230	DRAINAGE SUPPLIES	300,000	
Group: 65 - CONTRACTUAL SERVICES			
07-070-58424	ENGINEERING	300,000	
Group: 75 - CAPITAL OUTLAY			
07-070-58625	UTILITIES - DRAINAGE	300,000	367,000
07-070-58705	INTERFUND TRANSFERS		

General Fund Revenues



General Fund Expenses





PARKER COUNTY APPRAISAL DISTRICT

Item 4.

**1108 SANTA FE DRIVE
WEATHERFORD, TEXAS 76086**

TELEPHONE: 817-596-0077

FAX: 817-613-8096

parkerCAD@parkerCAD.org

STATE OF TEXAS

TEXAS PROPERTY TAX CODE SECTION 26.01

COUNTY OF PARKER

CERTIFICATION OF APPRAISAL ROLL

CITY OF WILLOW PARK

I, Rick Armstrong, Chief Appraiser for the Parker County Appraisal District, to the best of my ability do solemnly swear that that the information below is the portion of the appraisal roll for the Parker County Appraisal District which lists property taxable by the above-named entity and constitutes their Certified Appraisal Roll for Tax Year 2022.

Signed on this 19 day of JULY, 2022.



Chief Appraiser
Rick Armstrong

CERTIFIED APPRAISAL ROLL INFORMATION

TOTAL MARKET VALUE	\$	885,304,579
TOTAL TAXABLE VALUE	\$	792,294,910
NEW IMPROVEMENT VALUE (added after January 1, 2021)	\$	17,761,210
FROZEN VALUE (Over 65 & Disabled Homesteads)	\$	139,389,214
FROZEN LEVY (Over 65 & Disabled Homesteads)	\$	427,570

Approval of the appraisal records by the Parker County Appraisal Review Board occurred on the 11th day of July, 2022.

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CITY OF WILLOW PARK

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 739,513,847
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 131,929,613
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 607,584,234
4.	2021 total adopted tax rate.	\$ 0.566650 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 0
	B. 2021 values resulting from final court decisions:	-\$ 0
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 0
	B. 2021 disputed value:	-\$ 0
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 607,584,234
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2021 market value: \$ 10</p> <p>B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 917,555</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 917,565
11.	<p>2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p>A. 2021 market value: \$ 0</p> <p>B. 2022 productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 917,565
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 35,904,546
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 570,762,123
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,234,223
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 2,287
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,236,510
18.	<p>Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 792,294,910</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 55,984,396</p> <p>E. Total 2022 value. Add A and B, then subtract C and D.</p>	\$ 736,310,514

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0 C. Total value under protest or not certified. Add A and B.	\$ _____ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 139,389,214
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 596,921,300
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 17,761,210
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 17,761,210
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 579,160,090
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.558828 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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 debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.301620 /\$100
29.	2021 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> .	\$ 607,584,234

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,832,595
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 1,155</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 263,676</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -262,521</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,570,074
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 579,160,090
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.271094 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 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, 2020 and ending on June 30, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	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 26.0444 for more information. A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0 B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____ 0.271094/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 555,846 B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0.095974/\$100 C. Add Line 40B to Line 39.	\$ _____ 0.367068/\$100
41.	2022 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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____ 0.379915/\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>1,799,010</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>1,799,010</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>279,788</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>1,519,222</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>99.50</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>99.78</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>99.93</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,519,222</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>596,921,300</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.254509</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.634424</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 555,846
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 596,921,300
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.093119 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.558828 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ 0.558828 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.634424 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ 0.541305 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 596,921,300
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ 0.541305 /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0.056616/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0.056616/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.597921/\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.271094/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 596,921,300
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.083763/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.254509/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.609366/\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(b-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.566650/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.566650/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 570,762,123
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,234,223
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 579,160,090
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.597921/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.558828/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.597921/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67
- De minimis rate.** \$ 0.609366/\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here 
Printed Name of Taxing Unit Representative

sign here 
Taxing Unit Representative

Date 8/9/2022

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

NOTICE OF HEARING TO VOTE ON TAX RATE

Item 5.

A tax rate of \$0.538450 per \$100 valuation has been proposed by the governing body of CITY OF WILLOW PARK.

PROPOSED TAX RATE	\$0.538450 per \$100
NO-NEW-REVENUE TAX RATE	\$0.558828 per \$100
VOTER-APPROVAL TAX RATE	\$0.597921 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for CITY OF WILLOW PARK from the same properties in both the 2021 tax year and the 2022 tax year.

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CITY OF WILLOW PARK is not proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 13, 2022 AT 07:00 pm AT 516 Ranch House Road, Willow Park, TX 76087.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CITY OF 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 Willow Park City Council of CITY OF WILLOW PARK at their offices or by attending the public hearing mentioned above.

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Lea Young Eric Contreras
Chawn Gilliland Nate Crummel

AGAINST the proposal:

PRESENT and not voting: Doyle Moss, Mayor

ABSENT: Greg Runnenbaum

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

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.566650	\$0.538450	decrease of -0.028200, or -4.98%
Average homestead taxable value	\$287,863	\$296,517	increase of 8,654, or 3.01%
Tax on average homestead	\$1,631.18	\$1,596.60	decrease of -34.58, or -2.12%
Total tax levy on all properties	\$3,241,709	\$3,214,123	decrease of -27,586, or -0.85%

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CITY OF WILLOW PARK

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 739,513,847
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 131,929,613
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 607,584,234
4.	2021 total adopted tax rate.	\$ 0.566650 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:..... \$ 0	
	B. 2021 values resulting from final court decisions:..... - \$ 0	
	C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:..... \$ 0	
	B. 2021 disputed value:..... - \$ 0	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 607,584,234
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 10 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 917,555 C. Value loss. Add A and B. ⁶	\$ 917,565
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 917,565
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 35,904,546
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 570,762,123
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,234,223
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 2,287
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,236,510
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 792,294,910 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 55,984,396 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 736,310,514

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ 0	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ 0	
	C. Total value under protest or not certified. Add A and B.	\$ _____ 0
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 139,389,214
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____ 596,921,300
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ _____ 17,761,210
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ _____ 17,761,210
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ _____ 579,160,090
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ 0.558828 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ _____ 0.301620 /\$100
29.	2021 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> .	\$ _____ 607,584,234

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,832,595
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 1,155</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 263,676</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -262,521</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,570,074
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 579,160,090
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.271094 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code § 26.044
²⁵ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. 2021 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, 2020 and ending on June 30, 2021.</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____ 0.271094 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$ _____ 555,846</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ _____ 0.095974 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ 0.367068 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ 0.379915 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>1,799,010</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>1,799,010</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>279,788</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>1,519,222</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>99.50</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>99.78</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>99.93</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	_____ 100.00 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,519,222</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>596,921,300</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.254509</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.634424</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 555,846
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 596,921,300
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.093119 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 0.558828 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ 0.558828 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.634424 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ 0.541305 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 596,921,300
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ 0.541305 /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0.056616/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0.056616/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.597921/\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.271094/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 596,921,300
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.083763/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.254509/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.609366/\$100

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

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

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.566650 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.566650 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 570,762,123
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,234,223
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 579,160,090
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.597921 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.558828 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.597921 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 67
- De minimis rate.** \$ 0.609366 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → BRYAN GRIMES
Printed Name of Taxing Unit Representative

sign here → [Signature]
Taxing Unit Representative

8/9/2022
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: September 13, 2022	Department: Admin	Presented By: City Manager
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AGENDA ITEM:

Discussion/ Action: to consider and act on adopting an ordinance adopting an Ad Valorem Tax Rate and levy on assessed property not to exceed \$0.538450 per \$100 valuation for tax year 2022 for the City of Willow Park, Texas including a Levy for Debt obligations (\$0.254509) and a levy for Maintenance and Operations (\$0.283941) consistent with the Fiscal Year 2022-2023 Municipal Budget.

BACKGROUND:

As has been discussed previously, and voted on during the August 9 City Council Meeting, the proposed Tax Rate for FY 2021 - 2022 is as follows:

M/O: 0.283941
I/S: 0.254509

Total Rate: \$0.538450

STAFF/BOARD/COMMISSION RECOMMENDATION:

Suggested Motion: I move that the Willow Park City Council adopt an ordinance adopting an Ad Valorem Tax Rate and levy on assessed property not to exceed \$0.538450 per \$100 valuation for tax year 2022 for the City of Willow Park, Texas including a Levy for Debt obligations (\$0.254509) and a levy for Maintenance and Operations (\$0.283941) consistent with the Fiscal Year 2022-2023 Municipal Budget.

EXHIBITS:

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

CITY OF WILLOW PARK

ORDINANCE NO. _____

AN ORDINANCE LEVYING THE 2022 AD VALOREM TAXES OF THE CITY OF WILLOW PARK, TEXAS ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY, NOT EXEMPT BY LAW; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL EXPENSES, AND FOR INTEREST AND SINKING FUNDS ON OUTSTANDING CITY OF WILLOW PARK BONDS; PROVIDING FOR ENFORCEMENT OF COLLECTION; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

Section 1: That under the authority of the laws of the State of Texas, there is hereby levied for the 2022 tax year, on all taxable property situated within the corporate limits of the City of Willow Park, and not exempt by the Constitution and Laws of the State of Texas, a total tax of \$0.538450 on each \$100 assessed value of all taxable property.

Section 2: (a) That of the total tax, \$0.283941 on each \$100 assessed value, shall be distributed to the General Fund of the City to fund maintenance and operation expenditures of the City.

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

(b) The City Secretary shall cause the following notice to be posted on the homepage of the City’s internet website:

THE CITY OF WILLOW PARK, TEXAS ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.

Section 3: That of the total tax, \$0.254509 on each \$100 assessed value, shall be distributed to pay the City's debt service as provided by Section 26.05 of the Texas Tax Code.

Section 4: That for enforcement of the collection of taxes hereby levied, the City of Willow Park shall have available all rights and remedies provided by law.

Section 5: All monies collected under this Ordinance for the specific items therein named, shall be and the same are appropriated and set apart for the specific purpose indicated in the City Budget and the City shall keep these accounts so as to readily and distinctly show the amount collected, and the amounts expended and the amounts on hand at any time belonging to such funds. All receipts for the City not specifically apportioned by the Ordinance are hereby made payable to the General Fund of the City.

Section 6: It is hereby declared to be the intention of the City Council of the City of Willow Park that if any phrase, sentence, section, or paragraph of this Ordinance shall be declared unconstitutional or otherwise invalid by final judgment of a court of competent jurisdiction such unconstitutionality or invalidity shall not affect any of the remainder of this Ordinance since the same would have been enacted by the City Council without the incorporation of the unconstitutional or invalid phrase, sentence, section or paragraph.

Section 7: This Ordinance shall become effective after enactment as provided by charter and/or State law.

PASSED, APPROVED AND ADOPTED on this the 13th day of September 2022.

Doyle Moss, Mayor

ATTEST:

Crystal Dozier, City Secretary

APPROVED AS TO FORM:

William P. Chesser, City Attorney

The Willow Park City Council in acting on Ordinance No. _____, did on the 13th day of September 2022 vote as follows:

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

Notice of Public Hearing on Amendment of Land Use Assumptions, Capital Improvements Plan, and Impact Fees

Item 7.

The City of Willow Park City Council will hold a public hearing on the matters listed below:

The purpose of the Public Hearing is to consider amendments to the City of Willow Park Capital Improvements Plan (CIP) and Land Use Assumptions, and the imposition of amended Water and Wastewater Impact Fees.

City Council: Tuesday, September 13, 2022

Time: 7:00 PM

Location: Willow Park City Hall
516 Ranch House Rd
Willow Park, TX 76087

Any member of the public has the right to appear at the Public Hearing and present evidence for or against the update. Please contact the Development Department at 817-441-7108 or tfisher@willowpark.org with any questions.

The above notice was posted on the bulletin board at the Municipal Complex at the City of Willow Park City Hall, Willow Park, Texas on/ before August 12, 2022 by 5:00 p.m.

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CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Meeting Date: September 13, 2022	Department: Planning & Development And Administration	Presented By: Bryan Grimes Bill Funderburk Betty Chew
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AGENDA ITEM:

Discussion and Action: Public Hearing to consider amendments to the City of Willow Park Capital Improvements Plan and Land Use Assumptions and amended Water and Wastewater Impact Fees.

- A. Open Public Hearing**
- B. Citizen Comments**
- C. Close Public Hearing**
- D. Adopt Ordinance No. _____**

BACKGROUND:

CAPITAL IMPROVEMENT ADVISORY COMMITTEE REPORT

The Capital Improvements Advisory Committee met on August 16, 2022 and forwards the following recommendation to City Council:

1. LAND USE ASSUMPTIONS (LUA)

The Land Use Assumptions are a description of the service area and show the projected changes in land use, densities, and population in the service area for the next 10 years. The Committee recommends approval of the Land Use Assumptions and the existing Land Use Map and Future Land Use Map.

Pages 7 & 8 Capital Improvement Plan August 2022

2. CAPITAL IMPROVEMENTS PLAN (CIP)

The Capital Improvements Plan is based on the Land Use Assumptions recommended in Item 1. The CIP details the capital improvements to be made over the term (10 years) of the plan. The CIP includes the recommended water and wastewater system improvements, street improvements, and drainage improvements. The Committee recommends approval of the Capital Improvements Plan.

Capital Improvement Plan August 2022

3. WATER AND WASTEWATER IMPACT FEES

Impact Fees allow the city to recoup, from property development, some of the costs new development places on city infrastructure. Tex. Loc. Gov't Code 395.004(4). These Impact Fees pay certain costs for constructing capital improvements for facility expansion for water supply, treatment, distribution and wastewater collection, and treatment facilities. The Committee recommends approval of the Water and Wastewater Impact Fees.

Pages 27 and 28 Water & Wastewater Impact Study

STAFF/BOARD/COMMISSION RECOMMENDATION:

The Capital Improvements Advisory Committee recommends approval of the City of Willow Park Capital

Improvements Plan (CIP), Land Use Assumptions, and Water and Wastewater Impact Fees

RECOMMENDED MOTION:

Approval of the City of Willow Park Capital Improvements Plan (CIP), Land Use Assumptions, and Water and Wastewater Impact Fees as presented.

EXHIBITS:

- Capital Improvement Plan (delivered under separate cover)
- Water and Wastewater Impact Fees (delivered under separate cover)
- Willow Park Capital Improvement Plan & Land Use Discussion
- Ordinance No. _____



Willow Park Capital Improvement Plan & Land Use Discussion

DEREK TURNER, P.E.

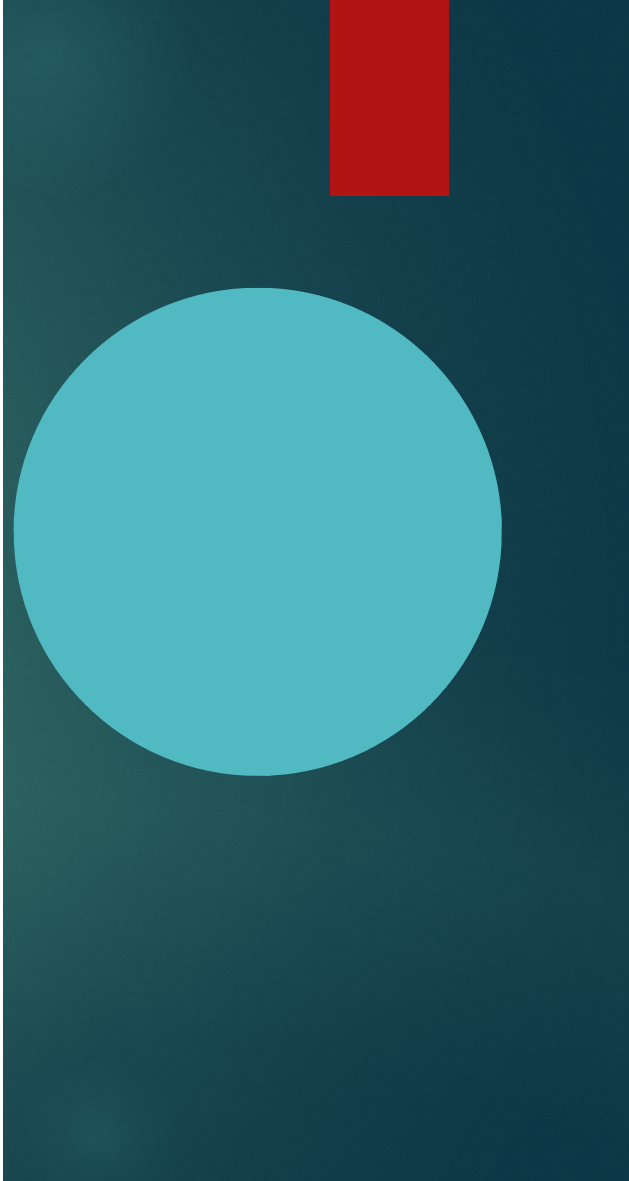
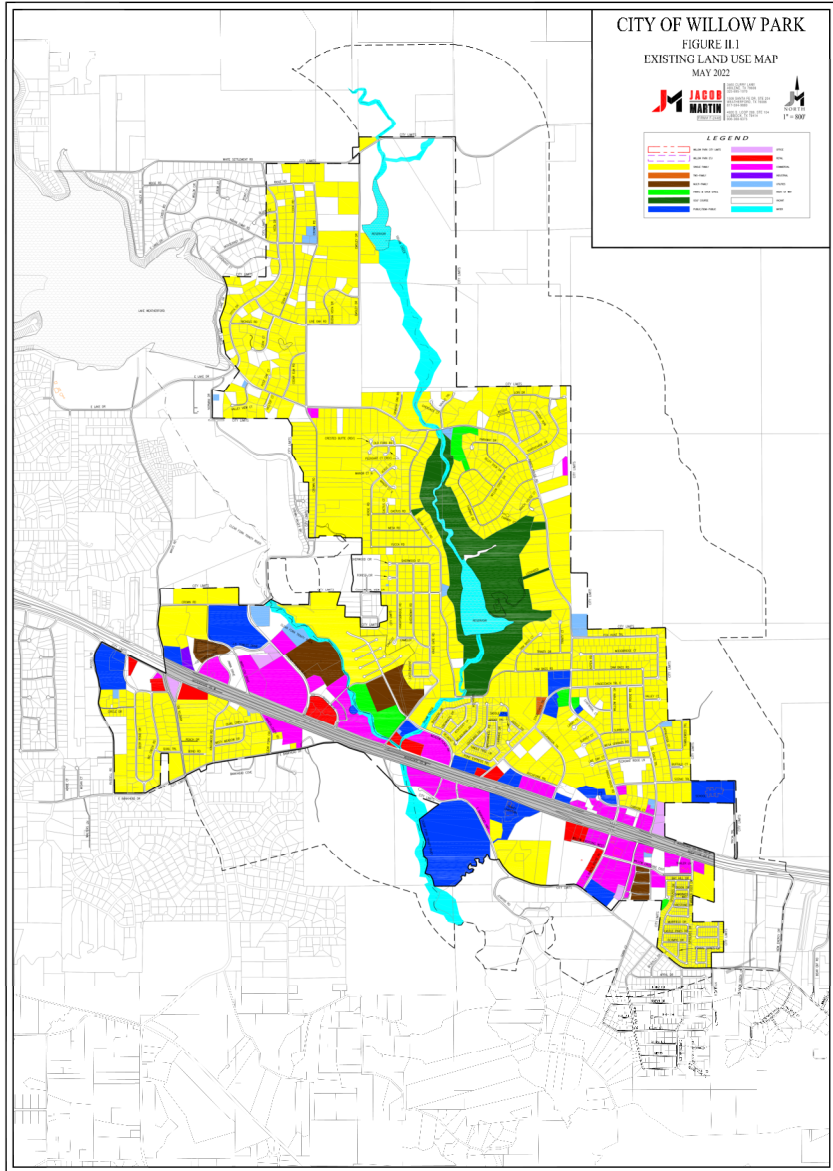


Table 3.5: Cost Allocation for Proposed Capital Improvements

CIP #	Project	Location	Cost	Percent Utilization			Impact Fee Eligible
				2022	2032	2022-2032	
1	El Chico to Fox Hunt Transmission Line	El Chico/Fox Hunt	\$ 2,500,000.00	0%	50%	50%	\$ 1,425,000.00
2	Disinfection Improvements	All Well Sites	\$ 100,000.00	0%	100%	100%	\$ 100,000.00
3	Emergency Generators	All Well Sites	\$ 500,000.00	0%	100%	100%	\$ 500,000.00
4	Willow Springs Oaks Interconnect	IH20 & Crown Pointe Blvd	\$ 50,000.00	0%	25%	25%	\$ 18,750.00
5	New 0.5 MG Elevated Tank	Fox Hunt	\$ 2,500,000.00	33%	50%	17%	\$ 510,000.00
6	Replace Deteriorated Lines	City Wide	\$ 2,000,000.00	25%	25%	0%	\$ -
7	Bankhead 8" Water Line	Bankhead South of IH20	\$ 600,000.00	0%	35%	35%	\$ 309,750.00
8	Crown Road 12" Loop	Crown Road	\$ 1,750,000.00	0%	50%	50%	\$ 875,000.00
9	Bay Hill Loop	Bay Hill	\$ 500,000.00	0%	15%	15%	\$ 86,250.00
10	New 0.5 MG Elevated Tank	South of IH 20	\$ 3,250,000.00	0%	50%	50%	\$ 1,875,000.00
11	Fire Hydrant Additions	City Wide	\$ 100,000.00	0%	75%	75%	\$ 75,000.00
12	Russell Road Water Line	Russell Road	\$ 600,000.00	0%	15%	15%	\$ 124,500.00
13	Upsize Lines	City Wide	\$ 1,500,000.00	85%	95%	10%	\$ 200,000.00
14	Fee Studies		\$ 35,000.00	0%	100%	100%	\$ 35,000.00
			\$ 18,950,000.00			46%	\$ 6,134,250.00

Table 5: Cost Allocation for Proposed Capital Improvements

CIP #	Project	Location	Cost	Percent Utilization			Impact Fee Eligible
				2022	2032	2022-2032	
1	New WWTP	Site	\$ 14,130,000.00	75%	95%	20%	\$ 2,826,000.00
2	South of IH20 Sewer Transmission	South of IH 20	\$ 1,500,000.00	0%	25%	25%	\$ 375,000.00
3	Line Testing	City Wide	\$ 150,000.00	0%	100%	100%	\$ 150,000.00
4	Lift Station Improvements	All Lift Stations	\$ 150,000.00	0%	50%	50%	\$ 37,500.00
5	Replace Deteriorated Lines	City Wide	\$ 650,000.00	75%	85%	10%	\$ 55,000.00
6	Fee Studies		\$ 35,000.00	0%	100%	100%	\$ 35,000.00
			\$ 16,615,000.00	51%			\$ 3,526,000.00

5.1.1 Maximum Water Impact Fee

The impact fee for water service includes the following:

- Total Water Capital Improvement Costs (all costs): \$18,950,000
- Total Eligible Water Costs (new development eligible): \$6,134,250
- Total Water Impact Fee Credit (50%): \$3,067,125

The total eligible cost associated with the proposed water system improvements necessary to meet projected growth over the next ten years is \$6,134,250. The increase in the number of service units due to growth over the next ten years is projected as 1,537 water service accounts.

$$\begin{aligned} \text{Maximum Water Impact Fee} &= (\text{Total Eligible Costs} - \text{Credit}) / (\text{10-Year Growth in Service Accounts}) \\ \text{With Credit} &= \$6,134,250 - \$3,067,125 / (1,537 \text{ Water Service Accounts}) \\ &= \$1,995 \text{ per } 5/8" \text{ Water Service Account} \end{aligned}$$

\$2,993 is the recommended Water Impact Fee per 3/4" service unit for the City of Willow Park.

5.1.2 Maximum Wastewater Impact Fee

The impact fee for wastewater service includes the following:

- Total Wastewater Capital Improvement Costs (all costs): \$16,615,000
- Total Eligible Costs (new development eligible): \$3,526,000
- Total Wastewater Impact Fee Credit (50%): \$1,763,000

The total eligible cost associated with the proposed wastewater system improvements to meet projected growth over the next ten years is \$3,526,000. The increase in the number of service accounts due to growth over the next ten years is projected as 814 service accounts.

$$\begin{aligned} \text{Max. Wastewater Impact Fee} &= (\text{Total Eligible Costs} - \text{Credit}) / (\text{10-Year Growth in Accounts}) \\ \text{With Credit} &= (\$3,478,500 - \$1,739,250) / (814 \text{ Wastewater Service Accounts}) \\ &= \$2,165 \text{ per Wastewater Service Account (5/8" Water Meter)} \end{aligned}$$

\$3,249 is the recommended Wastewater Impact Fee per ¾" service unit for the City of Willow Park.



PROPOSED								
Meter Size	5/8"	3/4"	1	1-1/2"	2"	3"	4"	6"
Equivalency Factor	1.0	1.5	2.5	5.0	8.0	15.0	25.0	50.0
Water Impact Fee	\$ 1,995	\$ 2,993	\$ 4,988	\$ 9,975	\$ 15,960	\$ 29,925	\$ 49,875	\$ 99,750
Wastewater Impact Fee	\$ 2,165	\$ 3,248	\$ 5,413	\$ 10,825	\$ 17,320	\$ 32,475	\$ 54,125	\$ 108,250
TOTAL	\$ 4,160	\$ 6,240	\$ 10,400	\$ 20,800	\$ 33,280	\$ 62,400	\$ 104,000	\$ 208,000

EXISTING								
Meter Size	5/8"	3/4"	1	1-1/2"	2"	3"	4"	6"
Equivalency Factor	0.67	1.00	1.67	3.33	5.33	10.67	16.68	33.33
Water Impact Fee	\$ 2,510	\$ 3,746	\$ 6,256	\$ 12,475	\$ 19,967	\$ 39,971	\$ 62,477	\$ 124,857
Wastewater Impact Fee	\$ 1,948	\$ 2,908	\$ 4,856	\$ 9,683	\$ 15,499	\$ 31,027	\$ 48,474	\$ 96,919
TOTAL	\$ 4,458	\$ 6,654	\$ 11,112	\$ 22,158	\$ 35,466	\$ 70,998	\$ 110,951	\$ 221,776

STREET & DRAINAGE CIP

- ▶ STREET CIP = \$30,831,820
- ▶ DRAINAGE CIP = \$3,965,000





Willow Park Capital Improvement Plan & Land Use Discussion

DEREK TURNER, P.E.

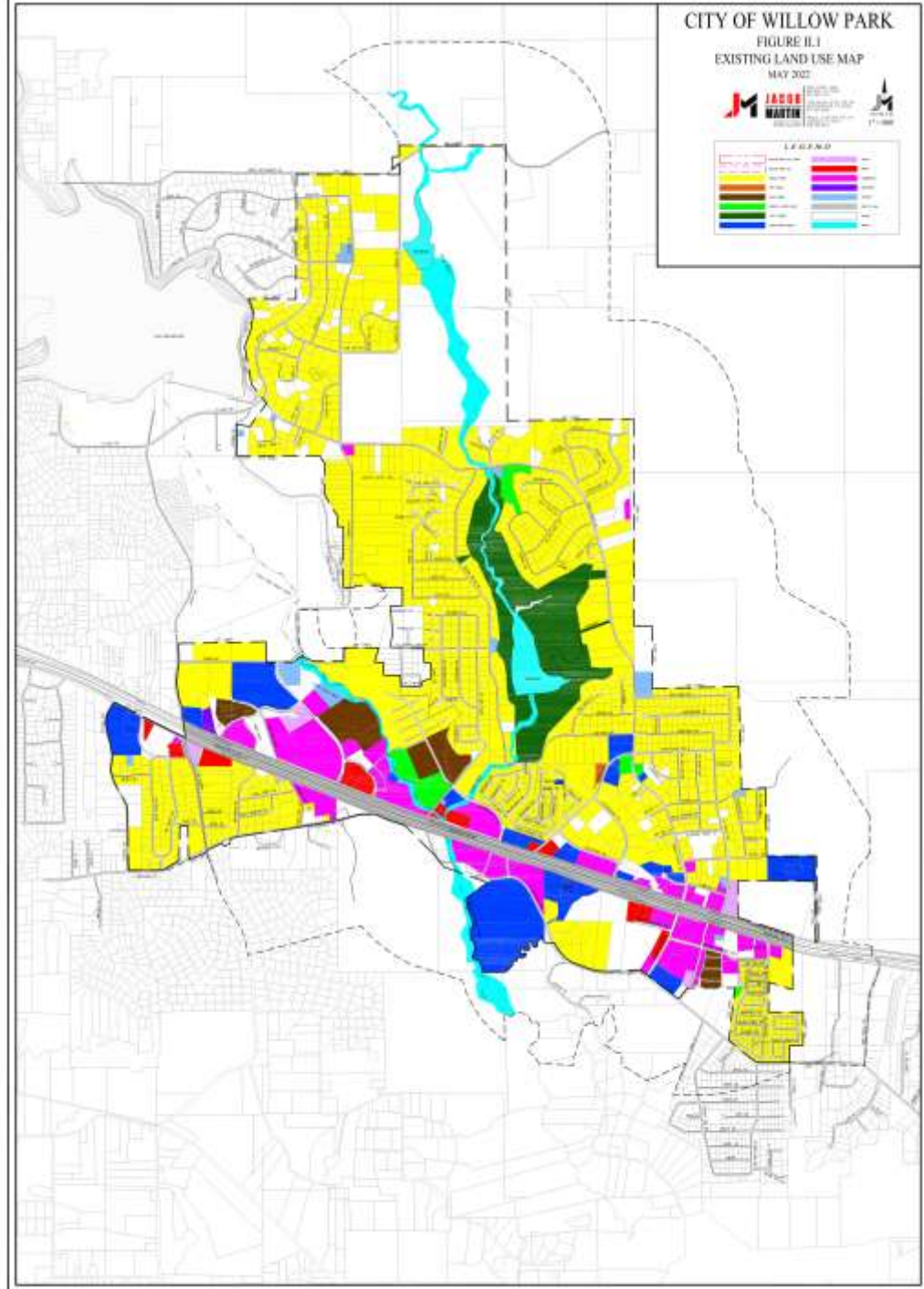
CITY OF WILLOW PARK

FIGURE II.1
EXISTING LAND USE MAP
MAY 2022



LEGEND

Residential Single-Family	Community Center
Residential Medium-Density	Office
Residential High-Density	Industrial
Commercial	Public Use
Government	Water
Open Space	Other



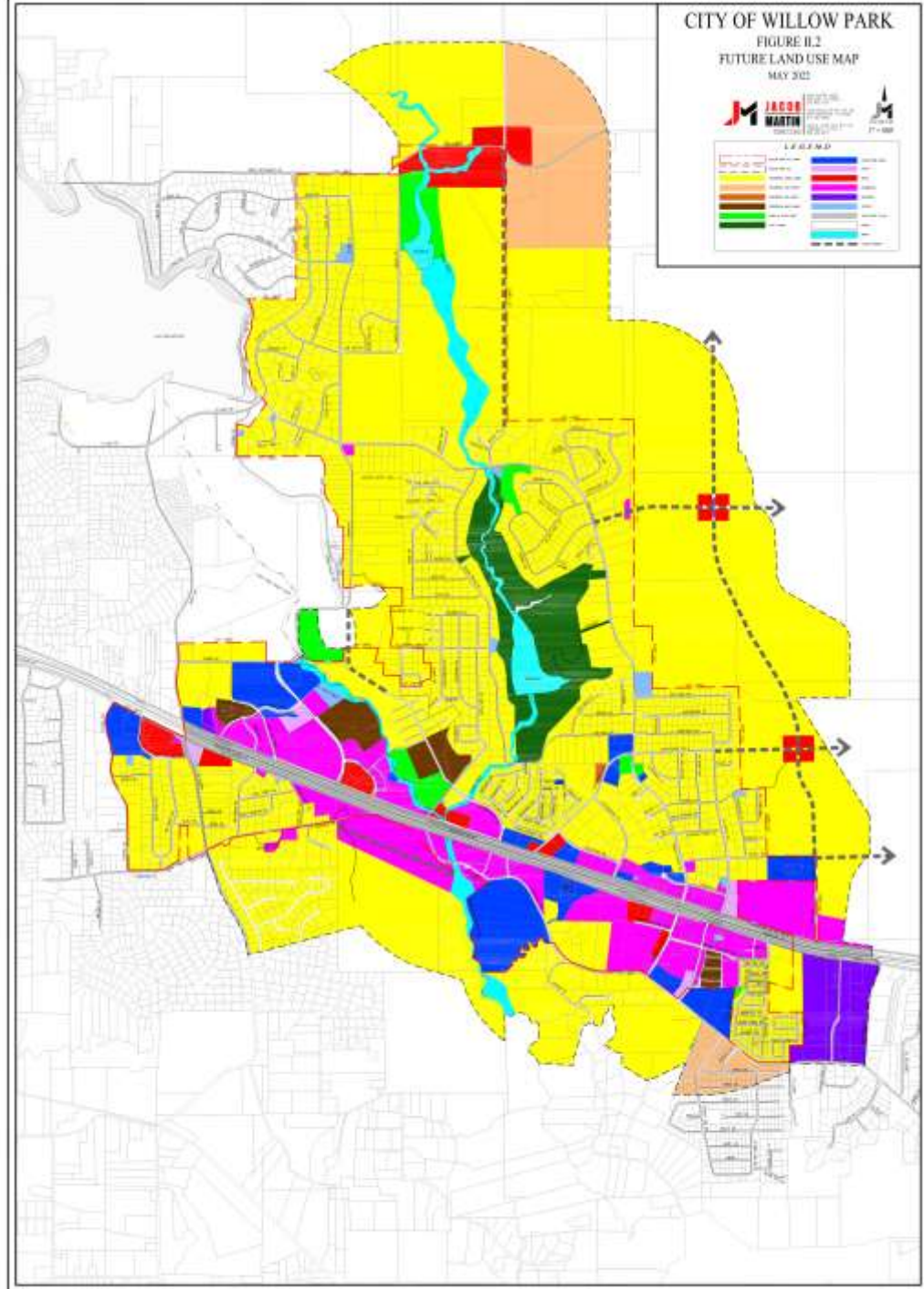
Item 8.

CITY OF WILLOW PARK
FIGURE B.2
FUTURE LAND USE MAP
MAY 2022

JACOBO MARTIN
PLANNING & CONSULTING
INCORPORATED
10000 16th Avenue S.W.
Suite 100
Maple Ridge, BC V2X 1S2
Tel: 604.461.1111
www.jacobomartin.com

LEGEND

Residential Single-Family	Community Center
Residential Medium-Density	Office
Residential High-Density	Industrial
Commercial	Public Use
Industrial	Green Space
Green Space	Water
Water	Other



Item 8.

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Max. Wastewater Impact Fee = (Total Eligible Costs – Credit)/(10-Year Growth in Accounts)

With Credit = (\$3,478,500 - \$1,739,250) / (814 Wastewater Service Accounts)

= \$2,165 per Wastewater Service Account (5/8" Water Meter)

\$3,249 is the recommended Wastewater Impact Fee per ¾" service unit for the City of Willow Park.

PROPOSED								
Meter Size	5/8"	3/4"	1	1-1/2"	2"	3"	4"	6"
Equivalency Factor	1.0	1.5	2.5	5.0	8.0	15.0	25.0	50.0
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Wastewater Impact Fee	\$ 1,948	\$ 2,908	\$ 4,856	\$ 9,683	\$ 15,499	\$ 31,027	\$ 48,474	\$ 96,919
TOTAL	\$ 4,458	\$ 6,654	\$ 11,112	\$ 22,158	\$ 35,466	\$ 70,998	\$ 110,951	\$ 221,776

STREET & DRAINAGE CIP

- ▶ STREET CIP = \$30,831,820
- ▶ DRAINAGE CIP = \$3,965,000

City of Willow Park, Texas, Ordinance No. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS UPDATING AND AMENDING THE CITY OF WILLOW PARK CODE OF ORDINANCES, SECTION 13.08.003 OF CHAPTER 13, ARTICLE 13.08, ENTITLED “IMPACT FEES”, APPROVING THE AMENDED AND UPDATED LAND USE ASSUMPTIONS, CAPITAL IMPROVEMENTS PLAN AND AMENDED IMPACT FEES FOR WATER AND WASTEWATER UTILITIES, AND PROVIDING FOR FINDINGS OF FACT; ENACTMENT; ENFORCEMENT; A REPEALER CLAUSE; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Willow Park (the “City”) has previously enacted an ordinance codified in Chapter 13, Article 13.08, entitled “Impact Fees” establishing impact fees relating to water and wastewater utilities to be assessed; and

WHEREAS, the City has fully complied with Chapter 395, Local Government Code, concerning the notice, adoption, promulgation and methodology necessary to adopt land use assumptions and a capital improvements plan establishing impact fees for water and wastewater utilities; and

WHEREAS, the City has reviewed the land use assumptions, the capital improvements plan, and the impact fees for water and wastewater utilities previously adopted by ordinance of the City, in compliance with Chapter 395, Local Government Code; and

WHEREAS, the City has, within sixty (60) days after the date it received the proposed updated land use assumptions, the capital improvements plan and assessment of water and wastewater impact fees adopted an order setting a public hearing to discuss and review the same and determine whether to amend them; and

WHEREAS, on or before the date of the first publication of the notice of the hearing on the proposed amendments, including the amount of the proposed impact fee per service unit, such information was made available to the public; and

WHEREAS, the City Council held a public hearing to discuss the proposed amendments to the land use assumptions, the capital improvements plan and water and wastewater impact fees; and

WHEREAS, the Capital Improvements Advisory Committee, after publishing notice of the meeting as required by law, met to review the proposed amendments to the land use assumptions, capital improvements plan and water and wastewater impact fees at that meeting, and filed its written comments on the proposed amendments before the fifth (5th) business day before the date of the public hearing on the amendments; and

WHEREAS, within thirty (30) days after the date of the public hearing on the proposed amendments to the land use assumptions, capital improvements plan and the water and wastewater impact fees, the City Council is approving amendments to the land use assumptions, capital improvements plan and the water and wastewater impact fees; and

WHEREAS, the City has fully complied with Chapter 395, Local Government Code, to approve the proposed amendments to the land use assumptions, capital improvements plan and the water and wastewater impact fees; and

WHEREAS, the City Council finds that it is in the best interest of the citizens of the City to amend the land use assumptions, capital improvements plan, and the water and wastewater impact fees previously adopted pursuant to Article 13.08 of the Code of Ordinances; and

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

Section 1. Findings of Fact. That the findings contained in the preamble of this Ordinance are determined to be true and correct and are hereby adopted as part of this Ordinance.

Section 2. Approval of Amended Land Use Assumptions and Capital Improvements Plan. The City Council hereby approves the following: (a) the amended and updated Land Use Assumptions contained in the document entitled “Water and Wastewater Impact Fee Study” prepared by Jacob & Martin Engineers attached hereto as Exhibit “A” and incorporated herein as though set out in full; and (b) the amended and updated Capital Improvements Plan contained in the document entitled “Capital Improvement Plan” prepared by Jacob & Martin Engineers attached hereto as Exhibit “B” and incorporated herein as though set out in full. Both Exhibit “A” and Exhibit “B” contain overlapping information on the Land Use Assumptions and the Capital Improvements Plan and, to that extent, both Exhibits are hereby approved by the City Council.

Section 3. Enactment. The City Council hereby approves the amended schedule of water and wastewater impact fees attached hereto as Exhibit “C” and incorporated herein as though set out in full. Therefore, Section 13.08.003 “Impact Fee Schedule” of Article 13.08, “Impact Fees”, of the Code of Ordinances of the City of Willow Park is hereby amended in its entirety to read as described in Exhibit “C” attached hereto.

Section 4. Enforcement. The City shall have the power to administer and enforce the provisions of this Ordinance as may be required by governing law. Any person violating any provision of this Ordinance is subject to suit for injunctive relief as well as prosecution for criminal violations, and such violation is hereby declared to be a nuisance.

Section 5. Repealer Clause. In the case of any conflict between other provisions of this Ordinance and any existing Ordinance of the Cit, the provisions of this Ordinance will control.

Section 6. Severability Clause. If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances, is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Ordinance or their application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this Ordinance that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

Section 7. Effective Date. This Ordinance shall take effect immediately upon final passage.

PASSED, APPROVED AND ADOPTED on this the ____ date of September 2022.

Doyle Moss, Mayor

ATTEST:

Crystal Dozier, City Secretary

APPROVED AS TO FORM:

William P. Chesser

The Willow Park City Council is acting on Ordinance No. _____, did on the ____ day of September 2022:

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

EXHIBIT C
IMPACT FEE SCHEDULE
WATER AND WASTEWATER

For the purposes of the water impact fee schedule, a fee shall be charged per service unit which is defined as a service equivalent to a water connection for a single-family residence. For the purposes of the wastewater impact fee schedule, a fee shall be charged per service unit which is defined as the wastewater service provided to a customer with a water connection for a single-family residence. The water and wastewater impact fees shall be charged against each lot or tract of land and the owner thereof whose water and/or wastewater line is connected with any water line and/or wastewater line in the City, and such fee(s) shall be charged at the following rates:

Meter Size	5/8"	3/4"	1"	1-1/2"	2"	3"	4"	6"
Equivalency Factor	1.0	1.5	2.5	5.0	8.0	15.0	25.0	50.0
Water Impact Fee	\$1,995	\$2,993	\$4,988	\$9,975	\$15,960	\$29,925	\$49,875	\$99,750
Wastewater Impact Fee	\$2,165	\$3,248	\$5,413	\$10,825	\$17,320	\$32,475	\$54,125	\$108,250