



CITY COUNCIL REGULAR MEETING AGENDA

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

Tuesday, August 13, 2024 at 6:00 PM

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

PLEDGE OF ALLEGIANCE AND INVOCATION

PUBLIC COMMENTS (Limited to three minutes per person)

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

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

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

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

CONSENT AGENDA

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

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

REGULAR AGENDA ITEMS

- 2. Discussion/Action: approval for Westwood Professional Services to proceed with the bid process and start the City Hall parking lot project.
- 3. Discussion/Action: Kings Gate Park Concept Plans and Memorial Park consideration for relocation.

4. Discussion/Action: to approve the 3rd Quarter Financial Report.
5. Discussion/Action: to adopt the City's Financial Policy.
6. Discussion/Action: to consider all matters incident and related to the issuance and sale of "City of Willow Park, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2024A" including the adoption of an ordinance authorizing the issuance of such certificates in the amount not to exceed \$5,135,000 to finance the costs of paying contractual obligations to be incurred for (i) constructing, acquiring, purchasing, renovating, enlarging, equipping, and improving water and wastewater system properties or facilities, including the acquisition of land and rights-of-way therefor, and (ii) professional services rendered in connection with such projects and the financing thereof.
7. Discussion Only: Tax Rate and Budget Workshop for the FY 24-25.
8. Discussion/Action: to adopt an ordinance enacting the City's new Code of Ordinances.
9. Discussion/Action: to approve a resolution appointing a voting member and alternate to the Fort Worth Wholesale Water and Wastewater Customer Advisory Committee.
10. Consider and take action on an ordinance rescinding Ordinance No. 905-24 adopted at the June 11, 2024 Council meeting accepting a petition to expand the City of Willow Park's Extraterritorial Jurisdiction to include a 3.208 acre tract and a 228.4 acre tract of land owned by Brothers in Christ Properties, LLC.
11. Consider and take action on a resolution rescinding Resolution No. 2024-01 adopted at the June 11, 2024 Council meeting declaring the City's intent to begin annexation of 7,313 feet of East Bankhead Highway.
12. Consider and take action on a resolution rescinding Resolution No. 2024-02 adopted at the June 11, 2024 Council meeting accepting the annexation petitions from Brothers in Christ Properties, LLC for a 3.208 acre tract and a 228.4 acre tract.

INFORMATIONAL

Mayor and City Council Comments

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.*

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

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

ADJOURNMENT

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

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

CERTIFICATION I, the undersigned authority, does hereby certify that this Notice of a Meeting was posted on the bulletin board at City Hall, 120 El Chico Trail, Suite A, Willow Park, TX 76087, a place convenient and readily accessible to the general public at all times, and said Notice was posted on the following date and time: August 9, 2024, at 3:30 p.m. and remained so posted continuously for at least 72 hours before said meeting is to convene.

Crystal R. Dozier, TRMC, CMC
City Secretary

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



CITY COUNCIL REGULAR MEETING MINUTES

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

Tuesday, July 23, 2024 at 6:00 PM

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

Mayor Pro Tem Young called the meeting to order at 6:00 pm.

PRESENT

Councilmember Eric Contreras
Councilmember Greg Runnebaum
Councilmember Lea Young
Councilmember Nathan Crummel

ABSENT

Mayor Doyle Moss
Councilmember Chawn Gilliland

STAFF PRESENT

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

PLEDGE OF ALLEGIANCE AND INVOCATION

Mayor Pro Tem Young requested a moment of silenced followed by the pledge of allegiance led by Boy Scout, Zachary Taipale.

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.

Zachary Taipale at 1116 E. West Oak spoke before the City Council requesting to place retired flag box at the Public Safety Building as an Eagle Scout Project. Francis Horch at 901 Sam Ct. spoke before the City Council and Eric Hoopes at 41 Crown Rd. submitted written comments via email to the City Council.

CONSENT AGENDA

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

1. Approve the City Council Meeting Minutes - Regular Meeting June 25, 2024.

To approve the City Council Meeting Minutes - Regular Meeting June 25, 2024.

Motion made by Councilmember Runnebaum, Seconded by Councilmember Contreras.

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

REGULAR AGENDA ITEMS

2. Willow Park Police Department Accreditation presentation made by Chief Lance Arnold with Texas Police Chiefs Association.

The Willow Park Police Department was honored by the Texas Police Chiefs Association with a re-accreditation. Weatherford Police Chief Lance Arnold had the honors of presenting the accreditation.

3. Presentation of TextMyGov the City's new communications software.

Rose Hoffman, Communications and Marketing Director gave a presentation on the City's new communications software TextMyGov. TextMyGov will allow citizens to text questions to 817-458-3443 for assistance with question or issues they may have.

4. Discussion/Action: to approve an amendment to the Interlocal Agreement between the City of Willow Park and Parker County for dispatch services.

To approve an amendment to the Interlocal Agreement between the City of Willow Park and Parker County for dispatch services in the amount \$101,526.00.

Motion made by Councilmember Young, Seconded by Councilmember Runnebaum.

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

5. Discussion/Action: to approve advertisement with Trinity Christian Academy.

To authorize Mayor Pro Tem to sign and an agreement for advertisement with Trinity Christian Academy promoting the City of Willow Park.

Motion made by Councilmember Contreras, Seconded by Councilmember Runnebaum.

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

6. Quarterly Department Reports

a. Development

b. Parks

c. Public Works

e. Projects

f. Police

g. Court

h. Fire Marshal

i. Communications

City Manager Bryan Grimes stated there are some updates. The Trinity Trails System will be having a ribbon cutting in August. Chase McBride, Assistant Public Works Director stated the month of June total production of water was over 16 million. Bryan Grimes also mentioned the 3rd Quarter Financial Report will be presented in August.

Derek Turner, City Engineer gave an update on the Wastewater Treatment Plant. Concrete has been poured for concrete basins. The utilities are being laid to bring water and sewer to the site. He stated the project is moving along well.

Gretchen Vasquez, City Engineer gave a brief summary on the street projects. City Staff met with the residents of Crown Road and Ranch House Road regarding their driveways.

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

City Manager, Bryan Grimes did the presentation of the proposed budget. He will be filing the preliminary FY 24-25 Budget with the City Secretary. July 25th is the deadline for the Certified Appraisal Tax Roll to be provided to the city. At the August 27th city council meeting, City Council will discuss the tax rate, vote on proposed tax rate and set the public hearing for the budget and tax rate for September 10th.

8. Discussion Only: Certificate of Obligation for Series 2024A Water and Wastewater.

Derek Turner, City Engineer presented and gave a summary of the improvements to the city's water and wastewater for the proposed Debt Issuance Certificate of Obligation.

City Manager Bryan Grimes stated the issuance of debt will be postponed to a later date.

INFORMATIONAL

Mayor and City Council Comments

Councilman Contreras asked City Staff to contact Zach Taipale regarding his proposed Eagle Scout Project.

Councilman Runnebaum requested an update on the Squaw Creek Road reconstruction and waterline replacement.

City Manager Comments

City Manager Grimes stated he appreciated staff for their hard work on this street projects. He mentioned the Texas Municipal League Annual Conference registration has opened. The city has reserved 4 registrations. The City Council has the first right of refusal. The conference will be held in Houston from October 9th - 11th.

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

Mayor Pro Tem convened into closed session at 6:52 pm.

9. Section 551.071 - Consultation with Attorney; Halff & Associates Litigation.
10. 551.087 - Economic Development Negotiations; 551.071 Consultation with City Attorney; Beall Development Agreement; and Brothers In Christ Annexation.

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

Mayor Pro Tem reconvened into open session at 7:22 pm.

To approve the Second Empire Brewing, LLC Chapter 380 agreement.

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

ADJOURNMENT

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

Mayor Pro Tem adjourned the meeting at 7:23 pm.

These minutes were approved on the 23rd of July, 2024

Mayor Pro Tem Lea Young

Crystal R. Dozier, TRMC, CMC
City Secretary

DRAFT



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: August 13, 2024	Department: Planning & Development	Presented By: Toni Fisher, Director
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AGENDA ITEM:

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

BACKGROUND:

On June 24, 2024, City Council approved the conceptual design plan for the City Hall parking lot as created by Dorothy Witmeyer and Glenda Arroyo of Westwood Professional Services, Inc. The cost estimate for this design is approximately \$1,054,700 which includes a 30% contingency. Following Council’s design approval, Westwood has continued forward with 60% Design Development and 90% to Final Construction Plans to ready the project for bids.

Presenting today is the request to begin the bid process with funding for the start of the parking lot project within 8-10 weeks.

STAFF & BOARD RECOMMENDATION:

Staff recommend the City proceeds with Westwood Professional Services, Inc. with bids for the parking lot project.

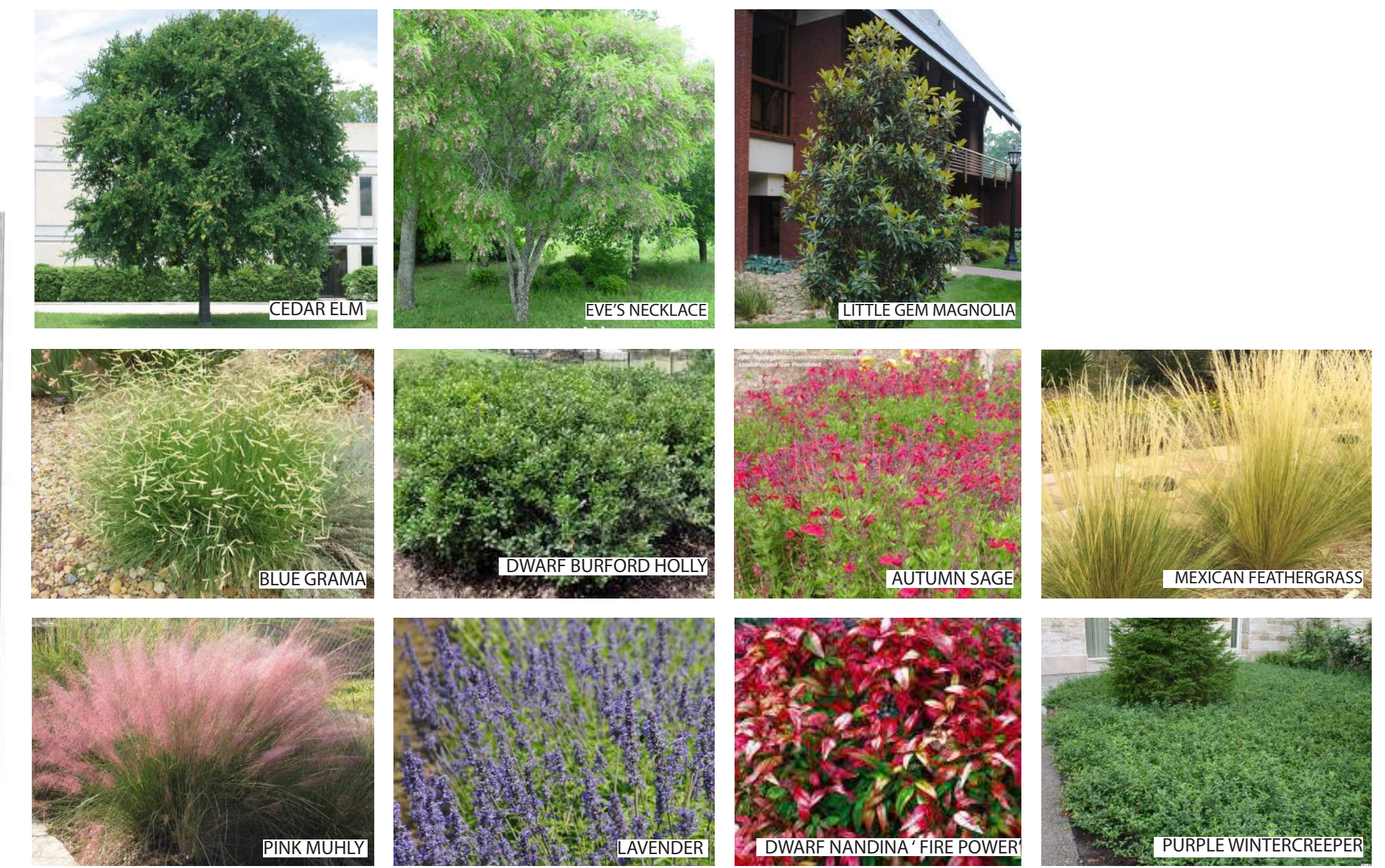
EXHIBITS:

- Willow Park City Hall’s Parking Lot Schematic Design by Westwood Professional Services, Inc.
- Engineer’s Preliminary Opinion of Probable Construction Cost for City Hall Parking Lot

RECOMMENDED MOTION:

Motion to approve Westwood Professional Services to proceed with the bid process and start the parking lot project.

PLANT PALLETTE



PRECEDENT IMAGERY

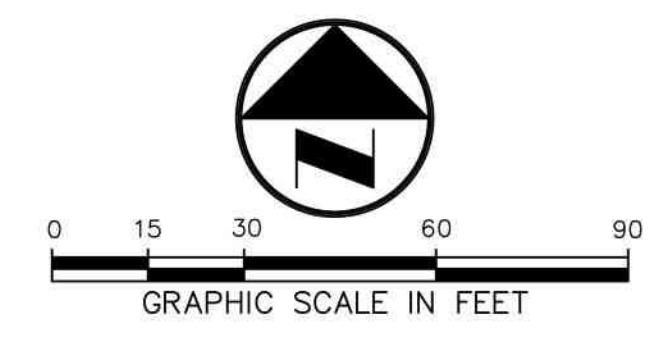


Letter Sign



PARKING TABULATIONS
 EXISTING - 45 SPACES
 REQUIRED PER CITY ORD. - 65 SPACES
 PROPOSED PARKING - 76 TOTAL SPACES
 31 - PROPOSED
 45 - EXISTING
 1 ADA SPACE REMOVED
 5 ADDITIONAL SPACES PROPOSED AT MEMORIAL SPACE

1 CONCEPTUAL EXHIBIT
 1" = 30'-0"



Westwood
 4060 BRYANT IRVIN ROAD
 FORT WORTH, TX 76109 T:817.412.7155
 Westwood Professional Services, Inc. westwoodps.com
 TBPELS ENGINEERING FIRM NO. 11756
 TBPELS SURVEYING FIRM NO. 10074301

EXHIBIT
CITY HALL
PARKING LOT EXPANSION
 CITY OF WILLOW PARK, PARKER COUNTY, TEXAS

DESIGN	DRAWN	DATE	SCALE	NOTES	FILE	NO.
DJW	DJW	JUNE 2024	AS SHOWN			

Westwood

ENGINEER'S PRELIMINARY OPINION OF PROBABLE CONSTRUCTION COST

Client Name: City of Willow Park, Texas
 Project Title: City Hall Parking Lot

PK No.: 0046356.00
 Date: 6/20/2024

Bid No.	Spec No.	Bid Item Description	Units	Estimated Quantity	Unit Cost	Total Cost
DEMOLITION & SITE PREP						
1		Mobilization	LS	1	\$ 40,000.00	\$ 40,000.00
2		Remove Concrete Pavement	SY	600	\$ 15.50	9,300.00
3		Temporary Erosion, Sedimentation and Water Pollution Prevention (SWPPP)	LS	1	\$ 5,000.00	5,000.00
4		Site Clearing/Prep ROW	AC	1.25	\$ 45,000.00	56,250.00
TOTAL DEMOLITION						\$ 110,550.00
STREET PAVEMENT						
5		Pavement Marking, Markers and Signage; Complete in Place	LS	1	\$ 4,500.00	4,500.00
6		Unclassified Roadway Excavation	CY	300	\$ 25.00	7,500.00
7		7" Portland Cement Concrete Pavement	SY	2,200	\$ 125.00	275,000.00
8		7" Portland Cement Concrete Pavement - Enhanced	SY	225	\$ 200.00	45,000.00
9		8" Lime Treated Subgrade (42 LB/SY)	SY	2,200	\$ 5.00	11,000.00
10		6" Concrete Integral Curb & Gutter	LF	1,200	\$ 7.00	8,400.00
TOTAL PAVEMENT						\$ 351,400.00
LAYOUT						
11		4" Pedestrian Paving	SY	30	\$ 95.00	2,850.00
12		4" Enhanced Concrete Paving	SY	200	\$ 140.00	28,000.00
13		Benches	EA	6	\$ 3,200.00	19,200.00
14		Trash Receptacles	EA	1	\$ 1,200.00	1,200.00
15		Flag Poles (40 FT)	LF	3	\$ 7,500.00	22,500.00
16		Ramps	EA	2	\$ 2,800.00	5,600.00
17		Bollard	EA	4	\$ 3,000.00	12,000.00
18		Lueders Stone	EA	4	\$ 1,400.00	5,600.00
19		Willow Park Sign	LS	1	\$ 30,000.00	30,000.00
20		Berms	LS	1	\$ 6,000.00	6,000.00
TOTAL LAYOUT						\$ 132,950.00
LIGHTING + ELECTRICAL						
19		Elec (Conduit, Wire & Ground Box)	LS	1	\$ 15,000.00	15,000.00
20		Fixture (Post, Arm, Fixture & Foundation)	EA	4	\$ 7,500.00	30,000.00
21		Site Lighting Fixtures (Flag Pole & Sign)	EA	10	\$ 1,200.00	12,000.00
22		Outlet Box	EA	4	\$ 500.00	2,000.00
TOTAL LIGHTING						\$ 59,000.00
PLANTING + IRRIGATION						
23		3" Canopy Tree	EA	12	\$ 750.00	9,000.00
24		Planting Area	SF	8,000	\$ 3.50	28,000.00
25		Shrub (3 Gal)	EA	1,000	\$ 35.00	35,000.00
26		SOD	SF	30,000	\$ 0.80	24,000.00
27		Irrigation System	LS	1	\$ 65,000.00	65,000.00
TOTAL PLANTING + IRRIGATION						\$ 161,000.00
SUB-TOTAL CONSTRUCTION COSTS						\$ 814,900.00
30% CONTINGENCY						\$ 240,000.00
TOTAL OPINION OF CONSTRUCTION COSTS						\$ 1,054,900.00

Assumptions:

1. Assumed proposed pavement section is 7" concrete on 8" lime stabilized subgrade at application rate of 42 lbs/sy.
2. Unclassified Excavation assumed to be 18" across pavement width.
3. OPCC does not include legal, survey, engineering, ROW acquisition, ROW and utilities.
4. Lime Stabilized Subgrade extends 1' outside the Back of Curb.
5. Assumes to utilize existing irrigation system meter and controller.



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: August 13, 2024	Department: Planning & Development	Presented By: Toni Fisher, Director
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AGENDA ITEM:

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

BACKGROUND:

Upon the approval of City Council, Staff met with Dorothy Witmeyer and Glenda Arroyo of Westwood Professional Services, Inc. to review their first and second concept plan renderings for potential programming of Kings Gate Park, all of which was presented to the Parks Board for discussion at their quarterly meeting on August 6, 2024.

The creation of these concepts considered the 2019 Parks & Trails Master Plan and its community feedback, and the park’s current uses, demographics, and topography for the near 30-acre park. For more current results, Westwood suggests that a new community survey be conducted before adopting any design as growth and demographics changes can affect interests for park amenities. This process would likely involve two town hall meetings, one to request what to ask, and a second to disclose the results.

The estimated cost for all improvements is totaled at **\$7,813,950**, and separated into three Areas (phases), ranging from what is perceived to be most urgent and easiest to accomplish as Area 1, and progressing to more complex elements in Areas 2 and 3.

During initial City Hall parking lot discussions with Westwood, adding parkland to the City Hall site was discussed and Staff agreed that the future of the Memorial Park at 516 Ranch House Rd. needed to be decided. While brainstorming, it was suggested that the park be moved to the site of City Hall. Albeit a separate project, the conceptual plan for the City Hall parking lot shows a space in the southwest corner for “Future Development – Memorial Park”. While requesting the cost estimate for Kings Gate Park, Staff also asked Ms. Witmeyer to provide an estimate for the addition of [Veterans Park] to the City Hall property. A conceptual design has not yet been requested, but a cost estimate for basic elements expected for such a project is **\$610,000** with a 30% contingency.

STAFF & BOARD RECOMMENDATION:

N/A.

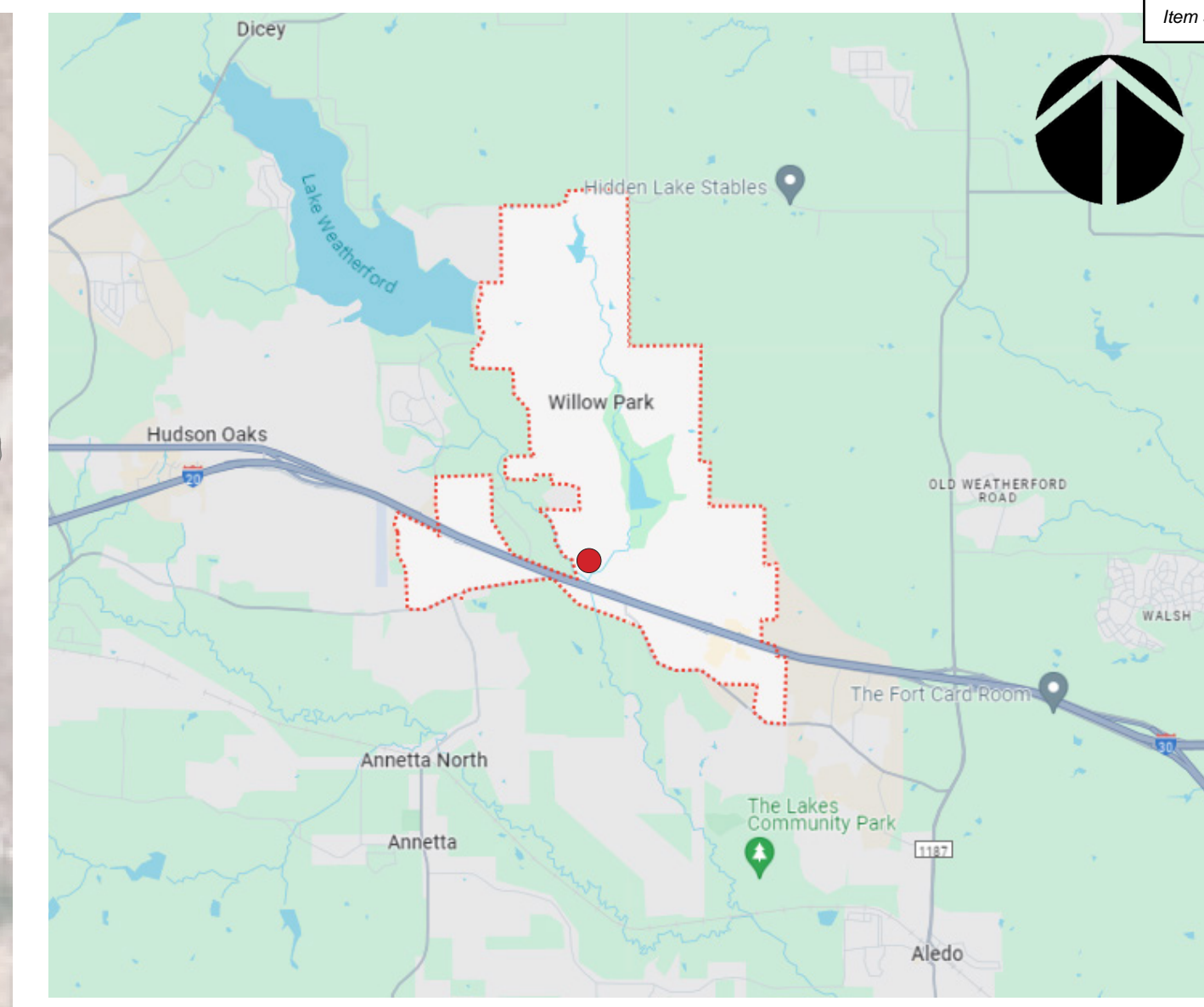
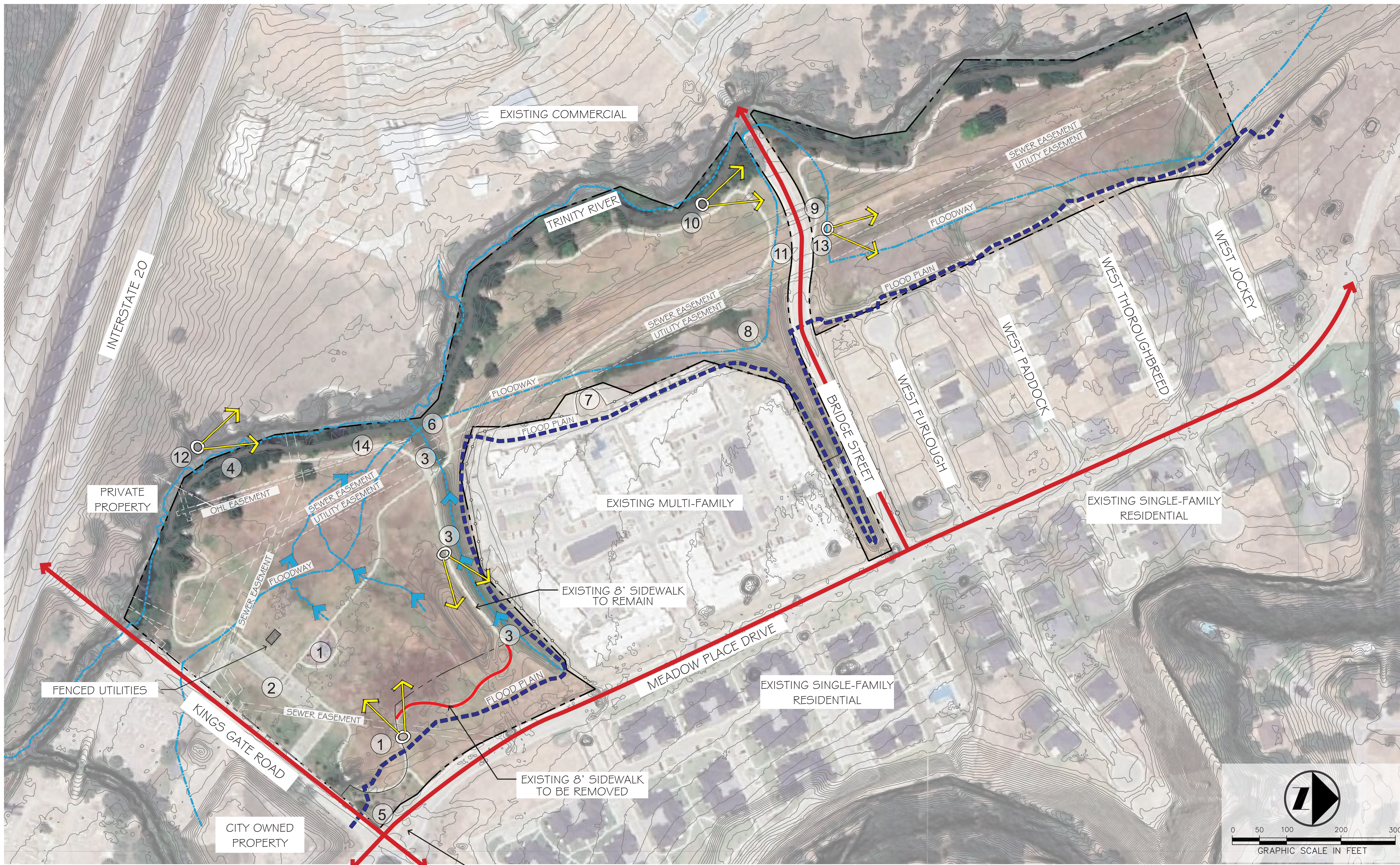
EXHIBITS:

- Kings Gate Park Concept Designs by Westwood Professional Services, Inc.
- Engineer’s Preliminary Opinion of Probable Construction Cost for City Hall Parking Lot
- Willow Park City Hall’s Parking Lot Schematic Design by Westwood Professional Services, Inc.
- Engineer’s Preliminary Opinion of Probable Construction Cost for Memorial Park/Plaza

July 2024

City of Willow Park - Kings Gate Park

Master Plan: Conceptual Design



EXISTING CONDITIONS LEGEND

- ① PLAYGROUND
- ② PARKING LOT (19 EXISTING SPACES)
- ③ DRAINAGE
- ④ FISH SCULPTURE
- ⑤ MONUMENT SIGN
- ⑥ HISTORIC LANDMARK
- ⑦ DOG PARK
- ⑧ DETENTION POND
- ⑨ OPEN SPACE
- ⑩ RETAINING WALL, DOG STATION & TRASH CAN
- ⑪ CROSSWALK & RAMPS
- ⑫ TRINITY RIVER CREEK
- ⑬ EXISTING FIELDS
- ⑭ GAS LINE SIGN



① SOCCER FIELDS & PLAYGROUND



② EXISTING PARKING LOT



③ EXISTING DRAINAGE SWALE



④ FISH SCULPTURE



⑤ ENHANCED NEIGHBORHOOD ENTRANCE



⑥ HISTORIC RACE TRACK WATCH TOWER



⑦ MULTI-FAMILY DOG PARK



⑧ DETENTION POND



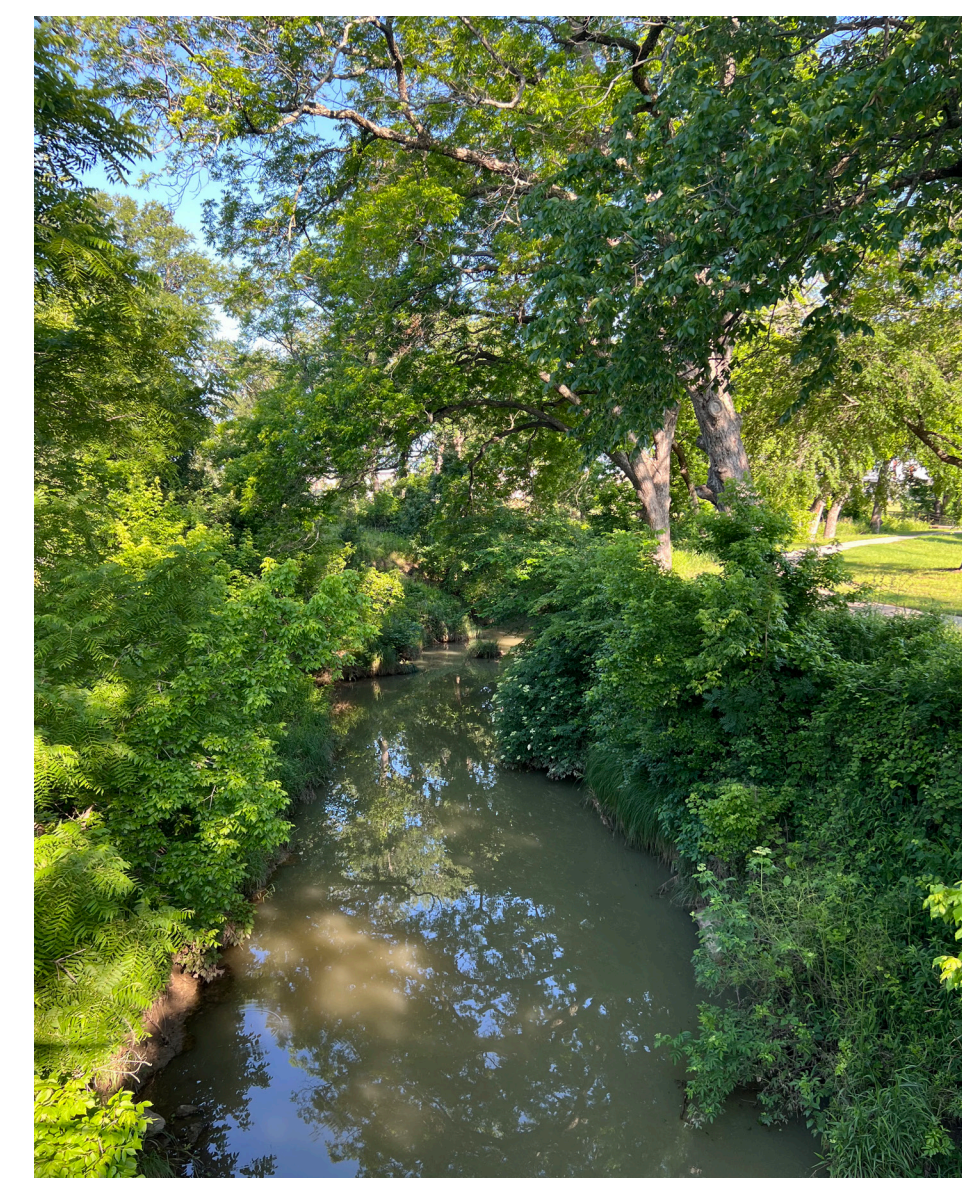
⑨ BRIDGE ST. WITH RIP RAP & DRAINAGE



⑩ RETAINING WALL, DOG STATION, TRASH CAN



⑪ EXISTING CROSSWALK & RAMPS



⑫ EXISTING CREEK



⑬ EXISTING FIELDS



⑭ EXISTING GAS LINE

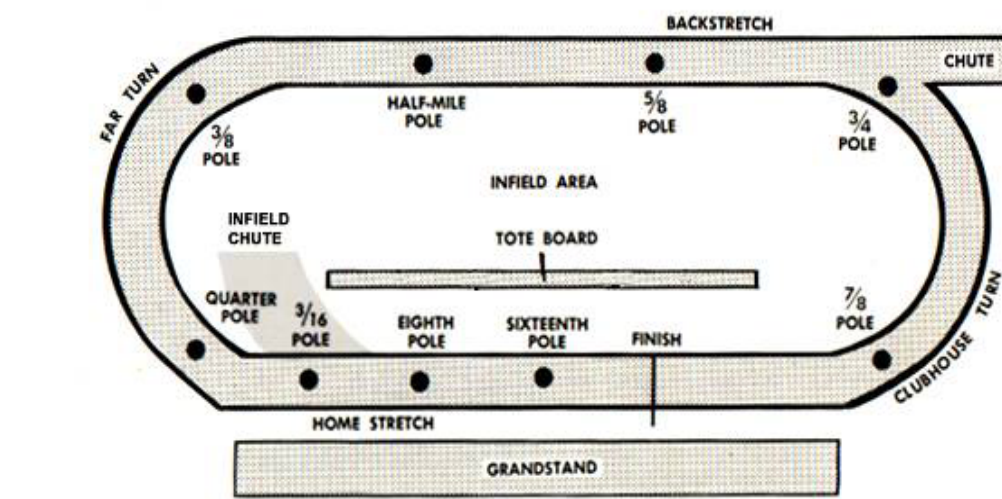


FORMERLY KNOWN AS TRINITY MEADOWS RACEWAY OR SQUAW CREEK DOWNS, KINGS GATE PARK WAS A PROMINENT AMERICAN RACING TRACK IN THE 1960S. ALTHOUGH IT HAS BEEN CLOSED FOR MANY YEARS, HISTORIC LANDMARKS STILL STAND WITHIN THE PARK.

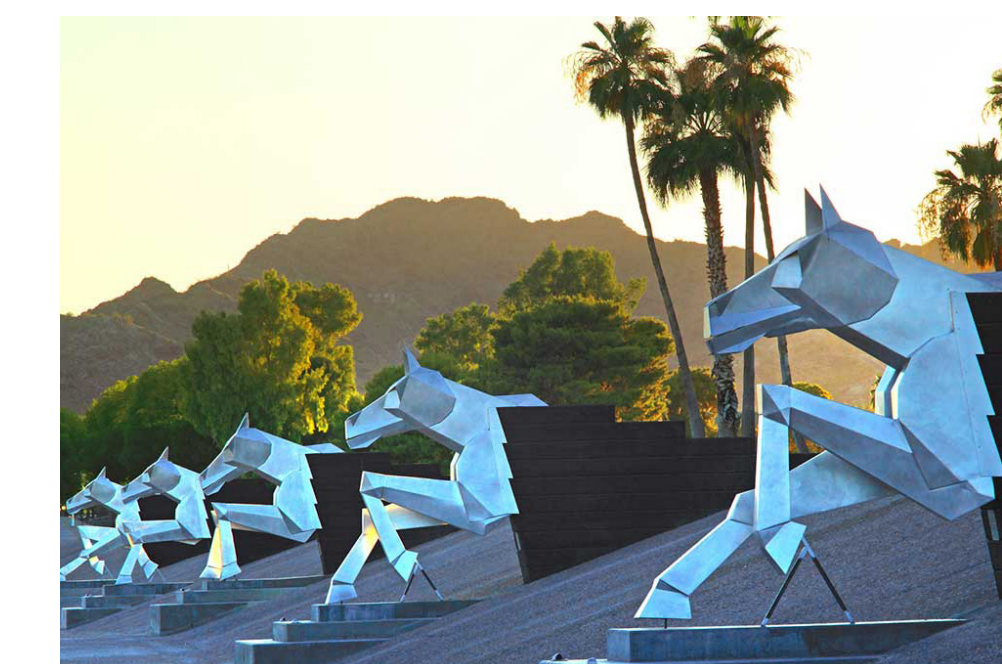
THE PROVIDED AERIAL VIEW SHOWS THE LAYOUT OF THE OLD TRACK AND ITS CURRENT STATE. IN THE PARK'S DESIGN, SPECIFIC AREAS WERE CHOSEN TO HIGHLIGHT ITS HISTORIC SIGNIFICANCE AND OFFER EDUCATIONAL OPPORTUNITIES. ADDITIONALLY, THE BRANDING OF THE SITE EMPHASIZES THE OLD HORSE TRACK, CREATING A CONNECTION TO ITS PAST AND PRESERVING ITS EXISTING LANDMARKS.



Canterbury Park track layout



modified from: Chew, Peter. The Kentucky Derby: The First 100 Years. Boston: Houghton Mifflin Company. 1974. p 32.



MASTER PLAN CONEPT LEGEND

- ① ADDITIONAL PARKING
- ② PLAYGROUND EXTENSION
- ③ GATHERING SPACE HUB
- ④ PICNIC AREA
- ⑤ RESTROOM
- ⑥ SPORTS COMPLEX (BASKETBALL & PICKLEBALL)
- ⑦ DOG PARK (OPTIONAL)
- ⑧ UNREGULATED SOCCER FIELDS
- ⑨ BOARDWALK CONNECTION
- ⑩ REST STOPS / NATURAL SEATING (LUEDER BLOCKS)
- ⑪ EXISTING HISTORIC LANDMARK (FAR TURN)
- ⑫ HISTORIC EXHIBIT
- ⑬ TERRACED LAWN
- ⑭ HISTORIC SEATING AREA / EDUCATIONAL EXPERIENCE
- ⑮ EVENT SPACE WITH SEATING & STATIONARY GAMES
- ⑯ ENHANCED SEATING AREAS
- ⑰ OPEN SPACE FOR COMMUNITY / GRAND LAWN
- ⑱ STORMWATER FEATURE
- ⑲ HISTORIC MONUMENT ENTRY SIGN
- ⑳ ENHANCED LANDSCAPING
- ㉑ ENHANCED PAVING
- ㉒ DISC GOLF
- ㉓ MOUNTAIN TRAIL KID TRACK
- ㉔ BERMS



CONCEPT A MASTER PLAN
KINGS GATE PARK
CITY OF WILLOW PARK

MASTER PLAN CONEPT LEGEND

- ① ADDITIONAL PARKING
- ② PLAYGROUND EXTENSION
- ③ PICNIC AREA / GATHERING SPACE HUB
- ④ EVENT LAWN / PICNIC SPACE
- ⑤ RESTROOM
- ⑥ SPORTS COMPLEX (BASKETBALL & PICKLEBALL)
- ⑦ DOG PARK (OPTIONAL)
- ⑧ UNREGULATED SOCCER FIELDS
- ⑨ BOARDWALK CONNECTION
- ⑩ SIMPLE SEATING AREAS
- ⑪ EXISTING HISTORIC LANDMARK (FAR TURN)
- ⑫ HISTORIC EXHIBIT
- ⑬ TERRACED LAWN
- ⑭ HISTORIC SEATING AREA / EDUCATIONAL EXPERIENCE
- ⑮ EVENT SPACE WITH SEATING & STATIONARY GAMES
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- ⑲ HISTORIC MONUMENT ENTRY SIGN
- ⑳ ADDITIONAL PARKING
- ㉑ ENHANCED PAVING
- ㉒ DISC GOLF
- ㉓ MOUNTAIN TRAIL KID TRACK
- ㉔ FOOD TRUCK SPACING
- ㉕ OPEN PLAY FIELD
- ㉖ BERMS



CONCEPT B MASTER PLAN
KINGS GATE PARK
CITY OF WILLOW PARK

SEATING AREAS



ENHANCED STORMWATER FEATURES



WILDFLOWER MEADOWS



SPLASH PAD



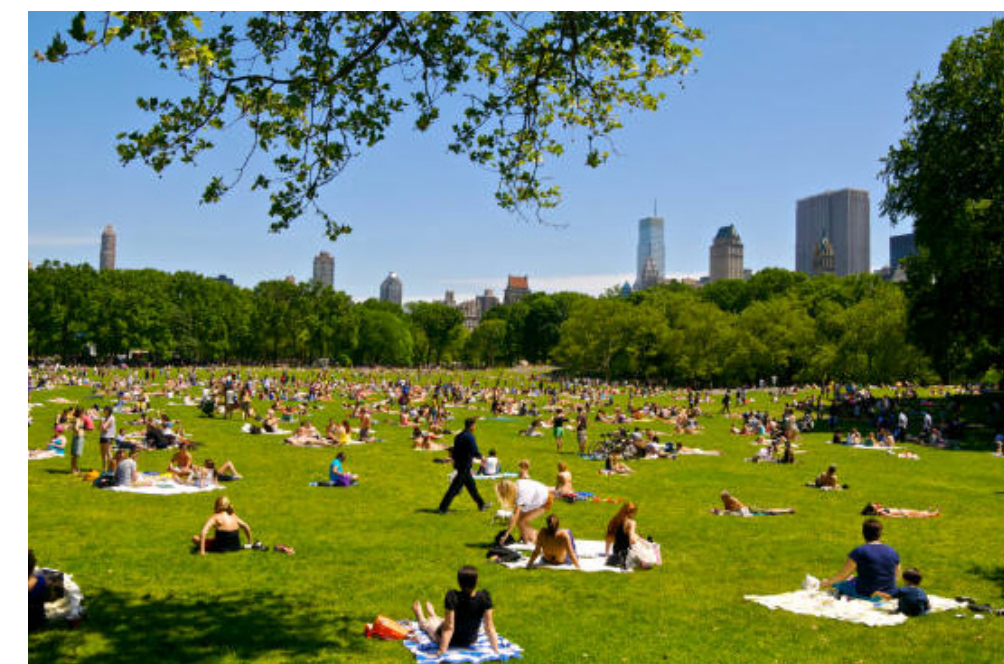
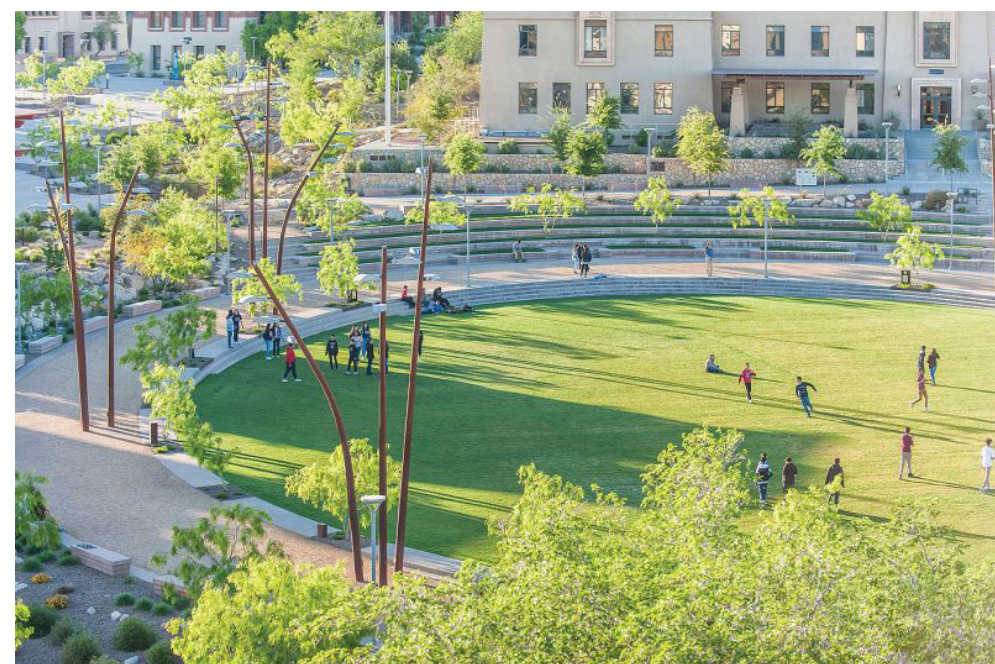
MULTI USE FIELD PLAY



PLAY STRUCTURE



GREAT LAWN



PAVILION



AMPHITHEATER



RESTROOM



GATHERING SPACES



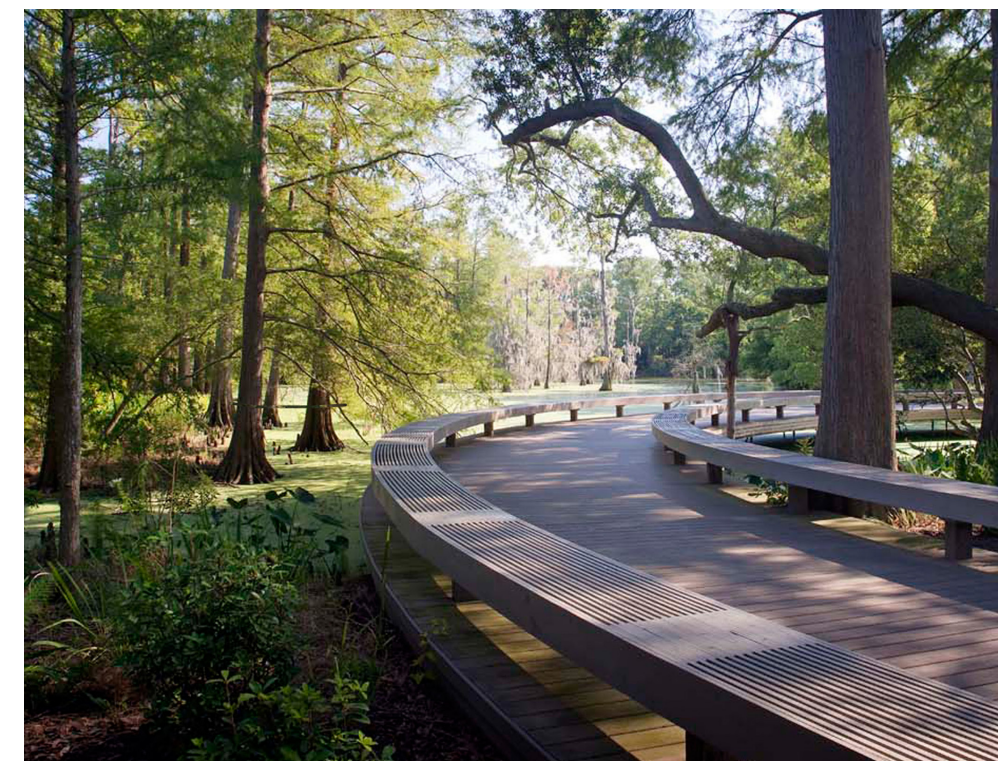
WAYFINDING



LAWN GAMES + DISC GOLF



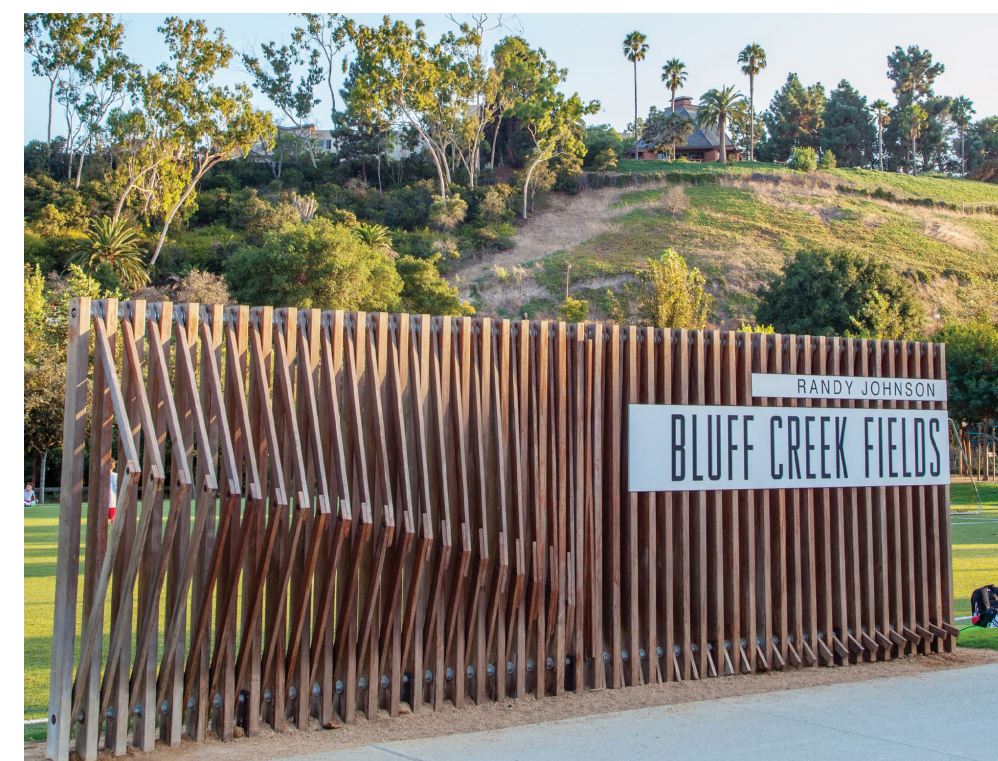
BOARDWALK



SHADE STRUCTURES



SIGNAGE



Westwood

ENGINEER'S PRELIMINARY OPINION OF PROBABLE CONSTRUCTION COST

Client Name: City of Willow Park, Texas
 Project Title: Kings Gate Park Concept Master Plan & Memorial Park

PK No.: 4968-21.230
 Date: 8/5/2024

Bid No.	Bid Item Description	Units	Estimated Quantity	Unit Cost	Total Cost
Area 1					
1	Demolition & Site Clearing	SY	48,000	\$ 1.00	\$ 48,000.00
2	Mobilization	LS	1	\$ 180,000.00	\$ 180,000.00
3	Erosion Control	LS	1	\$ 10,000.00	\$ 10,000.00
4	Expand Existing Parking Lot (66 of spaces)	EA	66	\$ 1,600.00	\$ 105,600.00
5	Food Truck Parking (4 spaces)	EA	4	\$ 2,200.00	\$ 8,800.00
6	4" Pedestrian Paving	SY	1,000	\$ 75.00	\$ 75,000.00
7	4" Pedestrian Paving - Enhanced	SY	1,500	\$ 110.00	\$ 165,000.00
8	Playground Resurfacing	SF	6,000	\$ 26.00	\$ 156,000.00
9	Playground New Equipment	LS	1	\$ 250,000.00	\$ 250,000.00
10	Volleyball Courts	EA	1	\$ 15,000.00	\$ 15,000.00
11	Event Lawn	LS	1	\$ 25,000.00	\$ 25,000.00
12	Restroom Building	LS	1	\$ 600,000.00	\$ 600,000.00
13	Water and Sewer Utilities	LS	1	\$ 75,000.00	\$ 75,000.00
14	Stormwater Allowance	LS	1	\$ 75,000.00	\$ 75,000.00
15	Interactive Water Feature	LS	1	\$ 750,000.00	\$ 750,000.00
16	Pavilion	LS	1	\$ 250,000.00	\$ 250,000.00
17	Kids Pump Track	SF	9,000	\$ 20.00	\$ 180,000.00
18	Tennis Court (Or Pickle Ball)	EA	2	\$ 85,000.00	\$ 170,000.00
19	Basketball Court	EA	2	\$ 60,000.00	\$ 120,000.00
20	Board Walk	LF	60	\$ 1,500.00	\$ 90,000.00
21	Dog Park Fence	LF	900	\$ 28.00	\$ 25,200.00
22	Lighting (Service, Foundation, Pole and Fixture)	EA	20	\$ 8,000.00	\$ 160,000.00
23	Site Furnishing	UNITS	25	\$ 2,500.00	\$ 62,500.00
24	Planting & Irrigation (w/Berms)	SF	10,000	\$ 12.00	\$ 120,000.00
25	Hydromulch, Sod and & Partial Irrigation	SF	150,000	\$ 2.00	\$ 300,000.00
SUB-TOTAL CONSTRUCTION COSTS					\$ 4,016,100.00
30% CONTINGENCY					\$ 1,200,000.00
TOTAL Area 1					\$ 5,216,100.00
Area 2					
1	Demolition & Site Clearing	SY	34,000	\$ 1.00	\$ 34,000.00
2	Mobilization	LS	1	\$ 40,000.00	\$ 40,000.00
3	Erosion Control	LS	1	\$ 10,000.00	\$ 10,000.00
4	New Street Parking (24 of spaces)	EA	24	\$ 1,600.00	\$ 38,400.00
5	4" Pedestrian Paving	SY	750	\$ 75.00	\$ 56,250.00
6	4" Pedestrian Paving - Enhanced	SY	500	\$ 110.00	\$ 55,000.00
7	Detention Pond	SF	18,000	\$ 4.00	\$ 72,000.00
8	Stormwater Allowance	LS	1	\$ 50,000.00	\$ 50,000.00
9	Amphitheatre (Passive, labeled as terraced lawn)	LS	1	\$ 50,000.00	\$ 50,000.00
10	Small Shade Structure	LS	3	\$ 15,000.00	\$ 45,000.00
11	Historic Exhibit (Interpretive Signage + Sculpture)	LS	1	\$ 75,000.00	\$ 75,000.00
12	Open Space (Meadow - 2 acres)	SF	85,000	\$ 1.50	\$ 127,500.00
13	Lighting (Service, Foundation, Pole and Fixture)	EA	10	\$ 8,500.00	\$ 85,000.00
14	Site Furnishing	UNITS	15	\$ 2,500.00	\$ 37,500.00
15	Planting & Irrigation (w/Berms)	SF	5,000	\$ 12.00	\$ 60,000.00
16	Hydromulch and & Partial Irrigation	SF	175,000	\$ 1.00	\$ 175,000.00
SUB-TOTAL CONSTRUCTION COSTS					\$ 1,010,650.00
30% CONTINGENCY					\$ 300,000.00
TOTAL Area 2					\$ 1,310,650.00
Area 3					
1	Demolition & Site Clearing	SY	33,300	\$ 1.00	\$ 33,300.00
2	Mobilization	LS	1	\$ 40,000.00	\$ 40,000.00
3	Erosion Control	LS	1	\$ 10,000.00	\$ 10,000.00
4	Detention Pond	SF	8,100	\$ 4.00	\$ 32,400.00
5	Stormwater Allowance	LS	1	\$ 50,000.00	\$ 50,000.00
6	4" Pedestrian Paving	SY	1,000	\$ 75.00	\$ 75,000.00
7	4" Pedestrian Paving - Enhanced	SY	500	\$ 110.00	\$ 55,000.00
8	Pavilion (for rentals)	LS	1	\$ 250,000.00	\$ 250,000.00
9	Small Shade Structure	LS	1	\$ 15,000.00	\$ 15,000.00
10	Bike Repair Station	EA	1	\$ 2,500.00	\$ 2,500.00
11	Interpretive Signage	EA	5	\$ 500.00	\$ 2,500.00
12	Disc Golf Course (9 hole)	LS	1	\$ 15,000.00	\$ 15,000.00
13	Lighting (Service, Foundation, Pole and Fixture)	EA	4	\$ 8,500.00	\$ 34,000.00
14	Site Furnishing	UNITS	15	\$ 2,500.00	\$ 37,500.00
15	Planting & Irrigation	SF	5,000	\$ 12.00	\$ 60,000.00
16	Hydromulch and & Partial Irrigation	SF	275,000	\$ 1.00	\$ 275,000.00
SUB-TOTAL CONSTRUCTION COSTS					\$ 987,200.00
30% CONTINGENCY					\$ 300,000.00
TOTAL Area 3					\$ 1,287,200.00

Westwood

ENGINEER'S PRELIMINARY OPINION OF PROBABLE CONSTRUCTION COST

Client Name: City of Willow Park, Texas

PK No.: 4968-21.230

Project Title: Kings Gate Park Concept Master Plan & Memorial Park

Date: 8/5/2024

Bid No.	Bid Item Description	Units	Estimated Quantity	Unit Cost	Total Cost
Memorial Plaza					
1	Mobilization	LS	1	\$ 50,000.00	\$ 50,000.00
2	Temporary Erosion, Sedimentation and Water Pollution Prevention (SWPPP)	LS	1	\$ 5,000.00	\$ 5,000.00
3	Demolition & Site Clearing	SY	600	\$ 1.00	\$ 600.00
4	4" Pedestrian Paving	SY	800	\$ 75.00	\$ 60,000.00
5	4" Pedestrian Paving - Enhanced	SY	200	\$ 110.00	\$ 22,000.00
6	Memorial Monuments	EA	5	\$ 15,000.00	\$ 75,000.00
7	Military Flagpole	EA	5	\$ 3,000.00	\$ 15,000.00
8	Retaining Walls (less than 3ft)	LF	200	\$ 150.00	\$ 30,000.00
9	Lighting (Service, Foundation, Pole and Fixture)	EA	10	\$ 8,500.00	\$ 85,000.00
10	Site Furnishing	UNITS	15	\$ 2,500.00	\$ 37,500.00
11	Planting & Irrigation (w/berms)	SF	5,000	\$ 12.00	\$ 60,000.00
12	Sod & Irrigation	SF	10,000	\$ 3.00	\$ 30,000.00
	SUB-TOTAL CONSTRUCTION COSTS				\$ 470,100.00
	30% CONTINGENCY				\$ 140,000.00
	TOTAL Memorial Plaza				\$ 610,100.00
	SUB-TOTAL CONSTRUCTION COSTS				\$ 8,424,050.00
	12% Survey, Design, Environmental, Testing				\$ 1,010,000.00
	TOTAL OPINION OF CONSTRUCTION COSTS				\$ 9,434,050.00

Assumptions:

1. Assumed proposed pavement section is 7" concrete on 8" lime stabilized subgrade at application rate of 42 lbs/sy
2. Two parking lanes (9-ft width)
3. OPCC does not include FEMA coordination



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: 8/13/24	Department: Finance	Presented By: Jake Weber
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AGENDA ITEM:

Financial update by Jake Weber, CPA.

BACKGROUND:

Review and provide an update on the 3rd fiscal quarter 2023-2024 financial activity of the city.

STAFF/BOARD/COMMISSION RECOMMENDATION:

EXHIBITS:

Financial Reports as of June 30, 2024.

ADDITIONAL INFO:	FINANCIAL INFO:	
	Cost	\$-0-
	Source of Funding	\$-0-



**City of Willow Park
Financial Update
Financial Reports as of June 30, 2024**

Item 4.

Financial Highlights	General	Water	Wastewater
-FYTD 2023-2024 Revenue Actual	\$ 4,324,625	\$ 2,724,055	\$ 1,854,910
-FYTD 2023-2024 Expense Actual	3,583,596	3,106,387	1,239,426
-FYTD 2023-2024 Net Change	\$ 741,029	\$ (382,332)	\$ 615,484
-FY 2023-2024 Revenue Budget	\$ 5,348,171	\$ 3,685,286	\$ 1,517,463
-FY 2023-2024 Expense Budget	\$ 5,341,836	\$ 3,881,878	\$ 1,539,833
-FYTD 2023-2024 Revenue - Actual to Budget %	81%	74%	122%
-FYTD 2023-2024 Expense - Actual to Budget %	67%	80%	80%

Capital Project Tracker	Fort Worth Water Line (100%)	Wastewater Package Plant	Roads & Parks
Original Net Bond Proceeds	\$ 20,040,000	\$ 18,130,000	\$ 5,500,000
Interest Earned to Date	150,360	693,014	183,945
Costs Incurred to Date	(18,734,889)	(4,552,004)	(5,141,438)
Remaining to Spend	\$ 1,455,471	\$ 14,271,010	\$ 542,507

YTD Activity vs Prior Year	Oct - June 2024	Oct - June 2023	Change
<u>General Fund</u>			
Revenue			
Property Tax & Other Taxes	\$ 3,188,410	\$ 3,566,089	\$ (377,679)
Franchise Fees	228,057	235,777	(7,720)
Development & Permit Fees	435,651	416,683	18,968
Fines & Forfeitures/Other Revenue	472,507	10,213,795	(9,741,288)
Expenses			
Personnel Expense	2,106,002	2,780,869	(674,867)
Supplies (Maintenance & Operations)	265,285	457,534	(192,249)
Utilities	72,726	77,592	(4,866)
Operational & Contractual Services	1,070,140	914,420	155,720
Capital Outlay & Interfund Transfer	69,443	9,633,147	(9,563,704)
Net Income (Loss)	\$ 741,029	\$ 568,782	\$ 172,247
<u>Water & Wastewater Funds</u>			
Revenue	\$ 4,378,965	\$ 3,470,168	\$ 908,797
Expense			
Personnel Expense	928,881	785,803	143,078
Supplies (Maintenance & Operations)	394,402	335,274	59,128
Utilities	193,256	179,520	13,736
Operational & Contractual Services	558,139	497,243	60,896
Capital Outlay/Debt Service	2,071,135	2,333,754	(262,619)
Net Income (Loss)	\$ 233,152	\$ (661,426)	\$ 894,578

**City of Willow Park
Bank Account Balances**

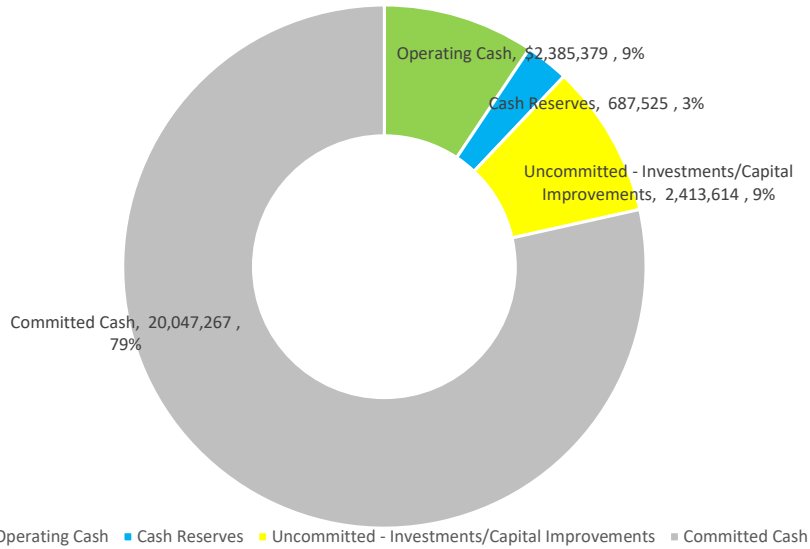
Item 4.

	<u>6/30/2024</u>	<u>3/31/2024</u>	<u>9/30/2023</u>
<u>General Fund</u>			
Operating Cash - General	\$ 1,737,556	\$ 2,021,364	\$ 1,125,943
General Fund Cash Reserve	255,106	252,223	246,595
TexStar General Fund Investment	564,824	557,415	542,779
Police Holding Fund	4,973	3,677	3,597
General Fund CD - 65686	136,085	134,553	131,843
	<u>2,698,544</u>	<u>2,969,231</u>	<u>2,050,758</u>
<u>Water Fund</u>			
Operating Cash - Water	110,173	118,780	311,403
Water Cash Reserve	432,419	427,533	613,679
Water Capital Improvements (52%)	403,205	385,705	394,581
Water Impact Fees	457,346	414,607	396,649
TWDB I&S Water	290,065	100,478	362,334
UMB TWDB Escrow (52%)	353,640	364,957	356,486
CID03 Cash (52%)	-	-	67,981
CLFRF Fund	-	-	48
TexStar Water Investment	1,654,628	1,632,922	1,590,047
Water Deposits - 56788	110,387	109,757	108,511
	<u>3,811,863</u>	<u>3,554,739</u>	<u>4,201,718</u>
<u>Wastewater Fund</u>			
Operating Cash - Wastewater	367,114	261,882	244,913
Wastewater Package Plant	124,645	124,645	124,645
Wastewater Impact Fees	259,043	225,481	205,993
TWDB I&S Wastewater	206,160	105,858	304,365
US Bank CO S21	1,131,512	11,942,567	13,014,928
FFB CO S21	9,050,663	1,262,301	69,249
Wastewater Capital Improvements	4,088,835	4,030,442	2,561
TexStar Wastewater	58,077	57,315	55,810
	<u>15,286,049</u>	<u>18,010,490</u>	<u>14,022,463</u>
<u>Other Funds</u>			
Operating Cash - Solid Waste	372,422	353,546	300,294
Operating Cash - Drainage Fund	1,456,940	2,131,645	3,731,014
Construction Fund - Building	12,797	12,651	12,371
Construction Fund - Roads	543,024	215,818	1,864,300
Debt Service (I&S)	401,159	371,939	249,319
Operating Cash - Court Security	62,403	60,821	58,158
Operating Cash - Court Technology	66,244	64,944	62,750
Operating Cash - General (Police Training)	4,447	4,447	4,447
Operating Cash - Police Contributions	544	544	544
Operating Cash - JE Fee	775	650	401
Operating Cash - Truancy Prevention	30,807	29,192	26,476
Police Seizure (Federal)	0	0	0
Police Seizure (State)	5,015	4,958	4,848
Tourism	594,471	553,212	466,784
TIRZ Reimbursement Fund	7,414	371,221	3,000
First Responder	126,974	125,539	136,217
TexStar Parks & Recreation	51,894	51,213	48,372
	<u>3,737,330</u>	<u>4,352,340</u>	<u>6,969,295</u>
Total Cash	\$ 25,533,785	\$ 28,886,801	\$ 27,244,235

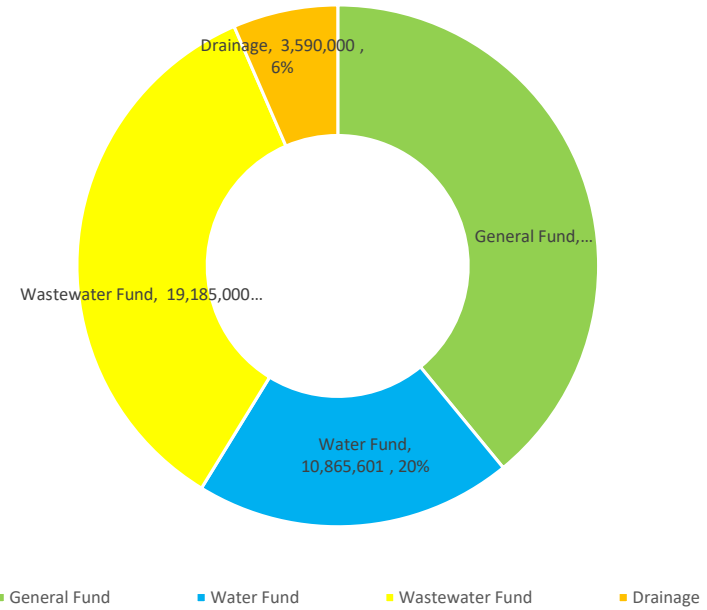


**City of Willow Park
Key Metrics & Trends
As of June 30, 2024**

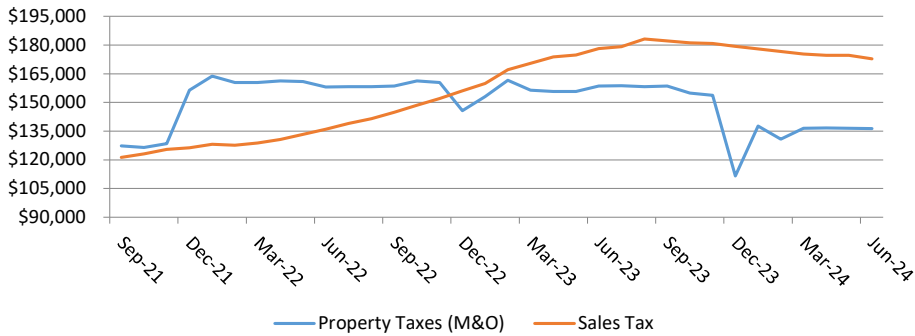
Cash Balances as of June 30, 2024



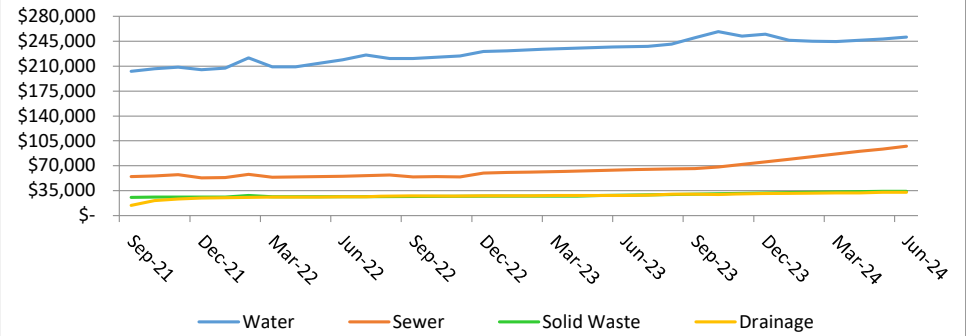
Debt Balance by Fund as of June 30, 2024



General Fund Tax Revenues (12 M Moving Avg)



User Charge Billings (12 M Moving Avg)





Willow Park, TX

Detail vs Budget Report Account Summary

Item 4.

Date Range: 10/01/2023 - 06/30/2024

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10 - GENERAL FUND							
Revenue							
Fund: 10 - GENERAL FUND							
Group: 10 - TAXES							
10-001-46000	M & O TAX	-1,651,211.00	0.00	-1,624,922.68	-1,624,922.68	-26,288.32	-1.59%
10-001-46001	SALES TAX	-2,050,000.00	0.00	-1,525,321.34	-1,525,321.34	-524,678.66	-25.59%
10-001-46002	MIXED BEVERAGE TAX	-45,000.00	0.00	-33,238.04	-33,238.04	-11,761.96	-26.14%
10-001-46003	AUTO/TRAILER TAXES	-325.00	0.00	-2,038.95	-2,038.95	1,713.95	527.37%
10-001-46007	DELINQUENT TAXES	-6,977.00	0.00	-2,889.47	-2,889.47	-4,087.53	-58.59%
10 - TAXES Totals:		-3,753,513.00	0.00	-3,188,410.48	-3,188,410.48	-565,102.52	-15.06%
Group: 12 - FRANCHISE FEES							
10-001-46020	TXU ELECTRIC	-225,000.00	0.00	-214,066.58	-214,066.58	-10,933.42	-4.86%
10-001-46021	A T & T	-10,000.00	0.00	-5,081.71	-5,081.71	-4,918.29	-49.18%
10-001-46022	TEXAS GAS	-7,500.00	0.00	-2,078.32	-2,078.32	-5,421.68	-72.29%
10-001-46025	MISC. FRANCHISE	-5,000.00	0.00	-4,561.97	-4,561.97	-438.03	-8.76%
10-001-46027	MESH NET	-3,024.00	0.00	-2,268.00	-2,268.00	-756.00	-25.00%
10-001-46028	WATER FRANCHISE FEE	-129,978.00	0.00	0.00	0.00	-129,978.00	-100.00%
10-001-46029	WASTEWATER FRANCHISE FEES	-37,220.00	0.00	0.00	0.00	-37,220.00	-100.00%
12 - FRANCHISE FEES Totals:		-417,722.00	0.00	-228,056.58	-228,056.58	-189,665.42	-45.40%
Group: 15 - ADMINISTRATIVE FEES							
10-001-46005	INTEREST - OPERATING FUND	-75,000.00	0.00	-102,649.09	-102,649.09	27,649.09	36.87%
10-005-46036	OPEN RECORD REQUEST FEES	-150.00	0.00	0.00	0.00	-150.00	-100.00%
10-007-46053	ACCIDENT REPORTS	-600.00	0.00	-813.30	-813.30	213.30	35.55%
10-007-46087	CREDIT CARD FEES	0.00	0.00	-2,589.22	-2,589.22	2,589.22	0.00%
15 - ADMINISTRATIVE FEES Totals:		-75,750.00	0.00	-106,051.61	-106,051.61	30,301.61	40.00%
Group: 20 - LICENSES & PERMITS							
10-003-46023	CERTIFICATE OF OCCUPANCY	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
10-003-46070	BUILDING PERMITS	-500,000.00	0.00	-401,245.76	-401,245.76	-98,754.24	-19.75%
10-003-46071	HEALTH PERMITS	-12,500.00	0.00	-9,655.00	-9,655.00	-2,845.00	-22.76%
10-003-46072	SUBCONTRACTORS PERMITS	-20,000.00	0.00	0.00	0.00	-20,000.00	-100.00%
10-003-46075	OSSF PERMITS	-1,200.00	0.00	-600.00	-600.00	-600.00	-50.00%
10-003-46077	PLAN REVIEW	-50,000.00	0.00	-15,869.23	-15,869.23	-34,130.77	-68.26%
10-003-46079	BACKFLOW INSPECTIONS	0.00	0.00	-1,150.00	-1,150.00	1,150.00	0.00%
10-003-46080	RE - INSPECTION	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
10-003-46081	SPECIAL EVENT PERMITS	-300.00	0.00	-50.00	-50.00	-250.00	-83.33%
10-003-46082	REVIEWS/ REQUESTS	-600.00	0.00	0.00	0.00	-600.00	-100.00%
10-003-46095	ALARM PERMIT FEES	-1,000.00	0.00	-2,050.00	-2,050.00	1,050.00	105.00%

Detail vs Budget Report

Date Range: 10/01/2023 - Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-003-46099	FIRE SPRINKLER	-1,435.00	0.00	-4,300.00	-4,300.00	2,865.00	199.65%
10-003-46105	ZONING/RE-ZONING	0.00	0.00	-450.00	-450.00	450.00	0.00%
10-003-46106	PLATS/RE-PLATS	-10,000.00	0.00	-80.69	-80.69	-9,919.31	-99.19%
10-007-46095	ALARM PERMIT FEES	0.00	0.00	-200.00	-200.00	200.00	0.00%
20 - LICENSES & PERMITS Totals:		-599,035.00	0.00	-435,650.68	-435,650.68	-163,384.32	-27.27%
Group: 25 - FINES & FORFITURES							
10-006-46060	NON-PARKING	-215,000.00	0.00	-94,317.45	-94,317.45	-120,682.55	-56.13%
10-006-46061	PARKING	-1,000.00	0.00	-1,106.00	-1,106.00	106.00	10.60%
10-006-46062	WARRANTS/CAPIAS	-1,300.00	0.00	0.00	0.00	-1,300.00	-100.00%
10-006-46063	STATE LAW - CLASS C	-15,000.00	0.00	-4,362.48	-4,362.48	-10,637.52	-70.92%
10-006-46064	COURT ADMINISTRATION FEES	-10,000.00	0.00	-9,492.21	-9,492.21	-507.79	-5.08%
10-006-46065	COURT SECURITY FEE	-4,700.00	0.00	0.00	0.00	-4,700.00	-100.00%
10-006-46066	TIME PAYMENT	-400.00	0.00	0.00	0.00	-400.00	-100.00%
10-006-46067	MC TECH FEE	-6,700.00	0.00	0.00	0.00	-6,700.00	-100.00%
10-006-46069	BOND FORFITURE	0.00	0.00	-200.00	-200.00	200.00	0.00%
10-006-46085	SEAT BELT	-500.00	0.00	0.00	0.00	-500.00	-100.00%
10-006-46102	TEEN COURT FEE	0.00	0.00	-50.00	-50.00	50.00	0.00%
25 - FINES & FORFITURES Totals:		-254,600.00	0.00	-109,528.14	-109,528.14	-145,071.86	-56.98%
Group: 30 - SERVICE REVENUE							
10-004-46035	PARKER COUNTY RUN FUNDS	0.00	0.00	-113.00	-113.00	113.00	0.00%
30 - SERVICE REVENUE Totals:		0.00	0.00	-113.00	-113.00	113.00	0.00%
Group: 35 - OTHER REVENUE							
10-001-46041	REFUNDS/BANK CREDITS	-100.00	0.00	-3,696.65	-3,696.65	3,596.65	3,596.65%
10-001-46046	OTHER REIMBURSEABLES	-200.00	0.00	0.00	0.00	-200.00	-100.00%
10-001-46093	GRANT FUNDS	0.00	0.00	-1,632.89	-1,632.89	1,632.89	0.00%
10-001-46109	RENTAL INCOME	-190,000.00	0.00	-166,766.33	-166,766.33	-23,233.67	-12.23%
10-005-46042	MISCELLANEOUS	-1,100.00	0.00	0.00	0.00	-1,100.00	-100.00%
10-007-46050	POLICE TRAINING	0.00	0.00	-10.00	-10.00	10.00	0.00%
10-007-46093	GRANT FUNDS	0.00	0.00	-4,207.18	-4,207.18	4,207.18	0.00%
10-007-46103	SCHOOL RESOURCE OFFICER FUNDING	-56,151.00	0.00	-60,801.81	-60,801.81	4,650.81	8.28%
10-008-46088	SALE OF ASSETS	0.00	0.00	-21,200.00	-21,200.00	21,200.00	0.00%
10-009-45009	PARKS DONATIONS	0.00	0.00	1,500.00	1,500.00	-1,500.00	0.00%
35 - OTHER REVENUE Totals:		-247,551.00	0.00	-256,814.86	-256,814.86	9,263.86	3.74%
10 - GENERAL FUND Totals:		-5,348,171.00	0.00	-4,324,625.35	-4,324,625.35	-1,023,545.65	-19.14%
Revenue Totals:		-5,348,171.00	0.00	-4,324,625.35	-4,324,625.35	-1,023,545.65	-19.14%
Expense							
Fund: 10 - GENERAL FUND							
Group: 50 - PERSONNEL							
10-001-58100	SALARIES	161,151.00	0.00	125,692.54	125,692.54	35,458.46	22.00%
10-001-58101	PAYROLL EXPENSE	2,305.00	0.00	1,836.66	1,836.66	468.34	20.32%
10-001-58102	WORKERS COMPENSATION	843.00	0.00	1,643.46	1,643.46	-800.46	-94.95%
10-001-58103	HEALTH INSURANCE	44,760.00	0.00	18,555.17	18,555.17	26,204.83	58.55%

Detail vs Budget Report

Date Range: 10/01/2023 - Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-001-58104	RETIREMENT	57,718.00	0.00	16,064.79	16,064.79	41,653.21	72.17%
10-001-58105	UNEMPLOYMENT INSURANCE	270.00	0.00	13.45	13.45	256.55	95.02%
10-001-58107	CELL PHONE STIPEND	2,280.00	0.00	1,707.65	1,707.65	572.35	25.10%
10-001-58125	DENTAL INSURANCE	2,796.00	0.00	886.87	886.87	1,909.13	68.28%
10-001-58126	LIFE INSURANCE	519.00	0.00	130.31	130.31	388.69	74.89%
10-001-58129	LONGEVITY PAY	900.00	0.00	900.00	900.00	0.00	0.00%
10-003-58100	SALARIES	389,627.00	0.00	285,741.97	285,741.97	103,885.03	26.66%
10-003-58101	PAYROLL EXPENSE	5,650.00	0.00	4,056.68	4,056.68	1,593.32	28.20%
10-003-58102	WORKERS COMPENSATION	1,405.00	0.00	2,191.28	2,191.28	-786.28	-55.96%
10-003-58103	HEALTH INSURANCE	18,480.00	0.00	27,153.72	27,153.72	-8,673.72	-46.94%
10-003-58104	RETIREMENT	43,899.00	0.00	36,370.54	36,370.54	7,528.46	17.15%
10-003-58105	UNEMPLOYMENT INSURANCE	270.00	0.00	40.55	40.55	229.45	84.98%
10-003-58107	CELL PHONE STIPEND	1,620.00	0.00	1,578.52	1,578.52	41.48	2.56%
10-003-58110	OVERTIME	0.00	0.00	148.18	148.18	-148.18	0.00%
10-003-58125	DENTAL INSURANCE	1,692.00	0.00	1,126.32	1,126.32	565.68	33.43%
10-003-58126	LIFE INSURANCE	519.00	0.00	393.30	393.30	125.70	24.22%
10-003-58129	LONGEVITY PAY	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
10-004-58100	SALARIES	193,015.00	0.00	147,136.19	147,136.19	45,878.81	23.77%
10-004-58101	PAYROLL EXPENSE	2,799.00	0.00	2,148.53	2,148.53	650.47	23.24%
10-004-58102	WORKERS COMPENSATION	7,933.00	0.00	1,095.64	1,095.64	6,837.36	86.19%
10-004-58103	HEALTH INSURANCE	18,480.00	0.00	7,126.69	7,126.69	11,353.31	61.44%
10-004-58104	RETIREMENT	35,708.00	0.00	18,799.55	18,799.55	16,908.45	47.35%
10-004-58105	UNEMPLOYMENT INSURANCE	180.00	0.00	17.99	17.99	162.01	90.01%
10-004-58109	CERTIFICATE PAY	6,550.00	0.00	2,375.00	2,375.00	4,175.00	63.74%
10-004-58125	DENTAL INSURANCE	1,128.00	0.00	563.16	563.16	564.84	50.07%
10-004-58126	LIFE INSURANCE	346.00	0.00	174.80	174.80	171.20	49.48%
10-004-58127	PHYSICALS & GYM MEMBERSHIPS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
10-004-58129	LONGEVITY PAY	600.00	0.00	600.00	600.00	0.00	0.00%
10-005-58100	SALARIES	77,175.00	0.00	59,082.93	59,082.93	18,092.07	23.44%
10-005-58101	PAYROLL EXPENSE	1,119.00	0.00	833.19	833.19	285.81	25.54%
10-005-58102	WORKERS COMPENSATION	281.00	0.00	547.82	547.82	-266.82	-94.95%
10-005-58103	HEALTH INSURANCE	9,240.00	0.00	249.56	249.56	8,990.44	97.30%
10-005-58104	RETIREMENT	14,277.00	0.00	7,514.71	7,514.71	6,762.29	47.36%
10-005-58105	UNEMPLOYMENT INSURANCE	90.00	0.00	9.00	9.00	81.00	90.00%
10-005-58107	CELL PHONE STIPEND	249.00	0.00	394.63	394.63	-145.63	-58.49%
10-005-58125	DENTAL INSURANCE	564.00	0.00	281.58	281.58	282.42	50.07%
10-005-58126	LIFE INSURANCE	173.00	0.00	87.40	87.40	85.60	49.48%
10-005-58129	LONGEVITY PAY	300.00	0.00	300.00	300.00	0.00	0.00%
10-006-58100	SALARIES	104,630.00	0.00	76,384.09	76,384.09	28,245.91	27.00%
10-006-58101	PAYROLL EXPENSE	1,540.00	0.00	1,105.57	1,105.57	434.43	28.21%
10-006-58102	WORKERS COMPENSATION	562.00	0.00	0.00	0.00	562.00	100.00%
10-006-58103	HEALTH INSURANCE	18,480.00	0.00	7,003.95	7,003.95	11,476.05	62.10%
10-006-58104	RETIREMENT	19,357.00	0.00	9,774.81	9,774.81	9,582.19	49.50%
10-006-58105	UNEMPLOYMENT INSURANCE	180.00	0.00	35.28	35.28	144.72	80.40%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-006-58107	CELL PHONE STIPEND	249.00	0.00	394.63	394.63	-145.63	-58.49%
10-006-58109	CERTIFICATE PAY	221.00	0.00	349.79	349.79	-128.79	-58.28%
10-006-58125	DENTAL INSURANCE	1,128.00	0.00	563.16	563.16	564.84	50.07%
10-006-58126	LIFE INSURANCE	346.00	0.00	174.80	174.80	171.20	49.48%
10-006-58129	LONGEVITY PAY	600.00	0.00	600.00	600.00	0.00	0.00%
10-006-58132	BAILIFF DUTIES	1,600.00	0.00	0.00	0.00	1,600.00	100.00%
10-007-58100	SALARIES	1,166,120.00	0.00	878,514.70	878,514.70	287,605.30	24.66%
10-007-58101	PAYROLL EXPENSE	17,750.00	0.00	12,683.28	12,683.28	5,066.72	28.54%
10-007-58102	WORKERS COMPENSATION	74,197.00	0.00	34,315.19	34,315.19	39,881.81	53.75%
10-007-58103	HEALTH INSURANCE	157,080.00	0.00	133,932.57	133,932.57	23,147.43	14.74%
10-007-58104	RETIREMENT	215,732.00	0.00	119,101.27	119,101.27	96,630.73	44.79%
10-007-58105	UNEMPLOYMENT INSURANCE	1,530.00	0.00	162.48	162.48	1,367.52	89.38%
10-007-58107	CELL PHONE STIPEND	745.00	0.00	0.00	0.00	745.00	100.00%
10-007-58109	CERTIFICATE PAY	4,154.00	0.00	2,309.14	2,309.14	1,844.86	44.41%
10-007-58110	OVERTIME	58,000.00	0.00	19,979.66	19,979.66	38,020.34	65.55%
10-007-58125	DENTAL INSURANCE	9,588.00	0.00	4,712.76	4,712.76	4,875.24	50.85%
10-007-58126	LIFE INSURANCE	2,940.00	0.00	1,462.80	1,462.80	1,477.20	50.24%
10-007-58127	PHYSICALS & GYM MEMBERSHIPS	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
10-007-58128	ACCRUED COMP & VACATION	0.00	0.00	19,261.78	19,261.78	-19,261.78	0.00%
10-007-58129	LONGEVITY PAY	5,100.00	0.00	5,100.00	5,100.00	0.00	0.00%
10-008-58100	SALARIES	0.00	0.00	1,009.93	1,009.93	-1,009.93	0.00%
50 - PERSONNEL Totals:		2,973,240.00	0.00	2,106,001.97	2,106,001.97	867,238.03	29.17%
Group: 55 - SUPPLIES							
10-001-58200	POSTAGE & SHIPPING	2,070.00	0.00	3,100.00	3,100.00	-1,030.00	-49.76%
10-001-58201	OFFICE SUPPLIES	4,658.00	0.00	4,109.18	4,109.18	548.82	11.78%
10-001-58202	FLOWERS/GIFTS/PLAQUES	2,070.00	0.00	211.60	211.60	1,858.40	89.78%
10-001-58203	BASIC OPERATING SUPPLIES	0.00	0.00	3,901.85	3,901.85	-3,901.85	0.00%
10-001-58204	PRINTING & BINDING	0.00	0.00	40.38	40.38	-40.38	0.00%
10-001-58205	MINOR EQUIPMENT: OFFICE	533.00	0.00	2,470.05	2,470.05	-1,937.05	-363.42%
10-001-58208	UNIFORMS & SUPPLIES	311.00	0.00	991.26	991.26	-680.26	-218.73%
10-001-58214	FINANCE CHARGES	2,500.00	0.00	440.84	440.84	2,059.16	82.37%
10-001-58223	EQUIPMENT	533.00	0.00	1,161.33	1,161.33	-628.33	-117.89%
10-001-58265	FACILITIES MAINT SUPPLIES	515.00	0.00	689.75	689.75	-174.75	-33.93%
10-001-58268	SUBSCRIPTIONS & PUBLICATIONS	0.00	0.00	6,316.20	6,316.20	-6,316.20	0.00%
10-003-58200	POSTAGE & SHIPPING	515.00	0.00	0.00	0.00	515.00	100.00%
10-003-58201	OFFICE SUPPLIES	3,000.00	0.00	1,478.66	1,478.66	1,521.34	50.71%
10-003-58202	FLOWERS/GIFTS/PLAQUES	100.00	0.00	120.00	120.00	-20.00	-20.00%
10-003-58203	BASIC OPERATING SUPPLIES	750.00	0.00	1,029.29	1,029.29	-279.29	-37.24%
10-003-58204	PRINTING & BINDING	300.00	0.00	0.00	0.00	300.00	100.00%
10-003-58205	MINOR EQUIPMENT: OFFICE	400.00	0.00	419.78	419.78	-19.78	-4.95%
10-003-58207	MV REPAIR & MAINTENANCE	200.00	0.00	1,795.71	1,795.71	-1,595.71	-797.86%
10-003-58208	UNIFORMS & SUPPLIES	300.00	0.00	70.57	70.57	229.43	76.48%
10-003-58214	FINANCE CHARGES	0.00	0.00	1,791.17	1,791.17	-1,791.17	0.00%

Detail vs Budget Report

Date Range: 10/01/2023 - Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-003-58265	FACILITIES MAINT SUPPLIES	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
10-003-58268	SUBSCRIPTIONS & PUBLICATIONS	150.00	0.00	296.84	296.84	-146.84	-97.89%
10-003-58282	HEALTH PLAN REVIEW	0.00	0.00	100.00	100.00	-100.00	0.00%
10-004-58200	POSTAGE & SHIPPING	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
10-004-58201	OFFICE SUPPLIES	500.00	0.00	183.99	183.99	316.01	63.20%
10-004-58202	FLOWERS/GIFTS/PLAQUES	500.00	0.00	0.00	0.00	500.00	100.00%
10-004-58203	BASIC OPERATING SUPPLIES	4,500.00	0.00	441.11	441.11	4,058.89	90.20%
10-004-58205	MINOR EQUIPMENT: OFFICE	0.00	0.00	550.00	550.00	-550.00	0.00%
10-004-58206	MV OILS, LUBRICANTS & FLUIDS	0.00	0.00	349.05	349.05	-349.05	0.00%
10-004-58207	MV REPAIR & MAINTENANCE	8,700.00	0.00	789.74	789.74	7,910.26	90.92%
10-004-58208	UNIFORMS & SUPPLIES	2,500.00	0.00	544.65	544.65	1,955.35	78.21%
10-004-58216	PPE AND SUPPLIES	5,000.00	0.00	1,460.67	1,460.67	3,539.33	70.79%
10-004-58265	FACILITIES MAINT SUPPLIES	0.00	0.00	27.84	27.84	-27.84	0.00%
10-005-58200	POSTAGE & SHIPPING	104.00	0.00	0.00	0.00	104.00	100.00%
10-005-58201	OFFICE SUPPLIES	1,553.00	0.00	407.65	407.65	1,145.35	73.75%
10-005-58202	FLOWERS/GIFTS/PLAQUES	1,553.00	0.00	1,112.12	1,112.12	440.88	28.39%
10-005-58203	BASIC OPERATING SUPPLIES	569.00	0.00	267.93	267.93	301.07	52.91%
10-005-58204	PRINTING & BINDING	533.00	0.00	562.28	562.28	-29.28	-5.49%
10-005-58205	MINOR EQUIPMENT: OFFICE	3,002.00	0.00	0.00	0.00	3,002.00	100.00%
10-005-58208	UNIFORMS & SUPPLIES	1,397.00	0.00	47.70	47.70	1,349.30	96.59%
10-005-58266	MINOR EQUIPMENT: FIELD	518.00	0.00	0.00	0.00	518.00	100.00%
10-005-58269	PROMOTIONAL SUPPLIES	25,000.00	0.00	4,910.08	4,910.08	20,089.92	80.36%
10-006-58201	OFFICE SUPPLIES	1,035.00	0.00	177.04	177.04	857.96	82.89%
10-006-58202	FLOWERS/GIFTS/PLAQUES	207.00	0.00	0.00	0.00	207.00	100.00%
10-006-58205	MINOR EQUIPMENT: OFFICE	0.00	0.00	65.00	65.00	-65.00	0.00%
10-006-58208	UNIFORMS & SUPPLIES	0.00	0.00	110.00	110.00	-110.00	0.00%
10-006-58214	FINANCE CHARGES	15,000.00	0.00	10,945.38	10,945.38	4,054.62	27.03%
10-007-58200	POSTAGE & SHIPPING	320.00	0.00	96.47	96.47	223.53	69.85%
10-007-58201	OFFICE SUPPLIES	5,693.00	0.00	138.24	138.24	5,554.76	97.57%
10-007-58202	FLOWERS/GIFTS/PLAQUES	453.00	0.00	97.02	97.02	355.98	78.58%
10-007-58203	BASIC OPERATING SUPPLIES	3,105.00	0.00	2,201.60	2,201.60	903.40	29.10%
10-007-58204	PRINTING & BINDING	853.00	0.00	0.00	0.00	853.00	100.00%
10-007-58205	MINOR EQUIPMENT: OFFICE	5,382.00	0.00	2,349.87	2,349.87	3,032.13	56.34%
10-007-58206	MV OILS, LUBRICANTS & FLUIDS	533.00	0.00	0.00	0.00	533.00	100.00%
10-007-58207	MV REPAIR & MAINTENANCE	12,000.00	0.00	14,628.20	14,628.20	-2,628.20	-21.90%
10-007-58208	UNIFORMS & SUPPLIES	14,283.00	0.00	10,960.36	10,960.36	3,322.64	23.26%
10-007-58214	FINANCE CHARGES	1,200.00	0.00	861.38	861.38	338.62	28.22%
10-007-58227	ICE & INCLEMENT WEATHER	0.00	0.00	216.44	216.44	-216.44	0.00%
10-007-58253	SAFETY EQUIPMENT & SUPPLIES	2,962.00	0.00	405.00	405.00	2,557.00	86.33%
10-007-58260	BUILDING & FACILITIES REPAIRS	6,396.00	0.00	6,812.21	6,812.21	-416.21	-6.51%
10-007-58265	FACILITIES MAINT SUPPLIES	14,464.00	0.00	10,188.19	10,188.19	4,275.81	29.56%
10-007-58266	MINOR EQUIPMENT: FIELD	33,248.00	0.00	16,955.06	16,955.06	16,292.94	49.00%
10-007-58267	OPERATING SUPPLIES NON CONSUMA	1,066.00	0.00	544.49	544.49	521.51	48.92%
10-007-58268	SUBSCRIPTIONS & PUBLICATIONS	3,494.00	0.00	4,596.14	4,596.14	-1,102.14	-31.54%

Detail vs Budget Report

Date Range: 10/01/2023 - Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-007-58270	MV FUEL	25,875.00	0.00	36,682.95	36,682.95	-10,807.95	-41.77%
10-007-58271	MV TIRES, TUBES & BATTERIES	10,000.00	0.00	7,864.40	7,864.40	2,135.60	21.36%
10-007-58275	SPECIAL EVENTS	1,035.00	0.00	342.59	342.59	692.41	66.90%
10-007-58276	AMMUNITION & WEAPONS RELATED	9,134.00	0.00	696.72	696.72	8,437.28	92.37%
10-008-58202	FLOWERS/GIFTS/PLAQUES	0.00	0.00	2,525.00	2,525.00	-2,525.00	0.00%
10-008-58203	BASIC OPERATING SUPPLIES	1,139.00	0.00	193.46	193.46	945.54	83.01%
10-008-58207	MV REPAIR & MAINTENANCE	2,588.00	0.00	2,947.68	2,947.68	-359.68	-13.90%
10-008-58208	UNIFORMS & SUPPLIES	1,035.00	0.00	124.80	124.80	910.20	87.94%
10-008-58222	MINOR TOOLS	3,167.00	0.00	0.00	0.00	3,167.00	100.00%
10-008-58223	EQUIPMENT	0.00	0.00	514.83	514.83	-514.83	0.00%
10-008-58224	MISC. TOOLS/SUPPLIES	0.00	0.00	146.09	146.09	-146.09	0.00%
10-008-58253	SAFETY EQUIPMENT & SUPPLIES	1,066.00	0.00	0.00	0.00	1,066.00	100.00%
10-008-58260	BUILDING & FACILITIES REPAIRS	24,840.00	0.00	2,379.49	2,379.49	22,460.51	90.42%
10-008-58263	PUBLIC WORKS BUILDING	0.00	0.00	375.00	375.00	-375.00	0.00%
10-008-58265	FACILITIES MAINT SUPPLIES	5,175.00	0.00	5,273.32	5,273.32	-98.32	-1.90%
10-008-58266	MINOR EQUIPMENT: FIELD	4,140.00	0.00	2,613.56	2,613.56	1,526.44	36.87%
10-008-58270	MV FUEL	57,491.00	0.00	936.01	936.01	56,554.99	98.37%
10-008-58275	SPECIAL EVENTS	0.00	0.00	1,425.74	1,425.74	-1,425.74	0.00%
10-009-58265	FACILITIES MAINT SUPPLIES	0.00	0.00	1,538.62	1,538.62	-1,538.62	0.00%
10-009-58454	PARKS MAINTENANCE	40,000.00	0.00	36,618.76	36,618.76	3,381.24	8.45%
10-010-58210	TRAFFIC & STREET SIGNS	7,500.00	0.00	3,402.95	3,402.95	4,097.05	54.63%
10-010-58225	ASPHALT MATERIALS	50,000.00	0.00	21,396.05	21,396.05	28,603.95	57.21%
10-010-58226	ROAD BASE MATERIALS - PAVING	30,000.00	0.00	0.00	0.00	30,000.00	100.00%
10-010-58227	ICE & INCLEMENT WEATHER	4,500.00	0.00	0.00	0.00	4,500.00	100.00%
10-010-58251	BARRICADES/MARKERS	2,500.00	0.00	12,750.00	12,750.00	-10,250.00	-410.00%
55 - SUPPLIES Totals:		481,213.00	0.00	265,285.38	265,285.38	215,927.62	44.87%
Group: 60 - UTILITIES							
10-004-58305	COMMUNICATION SERVICES	8,500.00	0.00	4,247.67	4,247.67	4,252.33	50.03%
10-007-58305	COMMUNICATION SERVICES	4,451.00	0.00	4,917.43	4,917.43	-466.43	-10.48%
10-008-58300	ELECTRICITY	50,000.00	0.00	43,459.32	43,459.32	6,540.68	13.08%
10-008-58301	NATURAL GAS	5,175.00	0.00	6,488.89	6,488.89	-1,313.89	-25.39%
10-008-58302	TELEPHONE	15,525.00	0.00	0.00	0.00	15,525.00	100.00%
10-008-58305	COMMUNICATION SERVICES	46,575.00	0.00	13,612.68	13,612.68	32,962.32	70.77%
60 - UTILITIES Totals:		130,226.00	0.00	72,725.99	72,725.99	57,500.01	44.15%
Group: 65 - CONTRACTUAL SERVICES							
10-001-58400	TRAVEL & TRAINING	16,000.00	0.00	11,775.20	11,775.20	4,224.80	26.41%
10-001-58401	CONSULTANTS & PROFESSIONALS	25,875.00	0.00	0.00	0.00	25,875.00	100.00%
10-001-58402	ADVERTISING & LEGAL NOTICES	1,553.00	0.00	1,650.00	1,650.00	-97.00	-6.25%
10-001-58403	PRINTING & BINDING	3,726.00	0.00	201.68	201.68	3,524.32	94.59%
10-001-58404	PROPERTY & LIABILITY	8,100.00	0.00	7,336.09	7,336.09	763.91	9.43%
10-001-58406	PROFESSIONAL LICENSE	1,035.00	0.00	157.50	157.50	877.50	84.78%
10-001-58407	DUES & MEMBERSHIPS	3,105.00	0.00	9,152.00	9,152.00	-6,047.00	-194.75%
10-001-58408	SPECIAL EVENTS	10,000.00	0.00	6,045.73	6,045.73	3,954.27	39.54%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-001-58414	FINANCE CHARGES	0.00	0.00	40.00	40.00	-40.00	0.00%
10-001-58415	FINES & PENALTIES	0.00	0.00	132.54	132.54	-132.54	0.00%
10-001-58417	ACCOUNTING & AUDITOR	58,800.00	0.00	19,050.01	19,050.01	39,749.99	67.60%
10-001-58418	CONTRACTUAL SERVICES	67,000.00	0.00	46,623.90	46,623.90	20,376.10	30.41%
10-001-58426	SOFTWARE TECH SUPPORT	70,000.00	0.00	88,180.92	88,180.92	-18,180.92	-25.97%
10-001-58437	PUBLIC SAFETY ALERT SYSTEM	2,846.00	0.00	1,370.72	1,370.72	1,475.28	51.84%
10-001-58438	IT CONTRACT	3,987.00	0.00	0.00	0.00	3,987.00	100.00%
10-001-58451	EQUIPMENT RENTAL	9,936.00	0.00	8,876.34	8,876.34	1,059.66	10.66%
10-003-58400	TRAVEL & TRAINING	10,000.00	0.00	3,469.31	3,469.31	6,530.69	65.31%
10-003-58401	CONSULTANTS & PROFESSIONALS	10,000.00	0.00	2,100.00	2,100.00	7,900.00	79.00%
10-003-58402	ADVERTISING & LEGAL NOTICES	4,000.00	0.00	231.00	231.00	3,769.00	94.23%
10-003-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-003-58406	PROFESSIONAL LICENSE	100.00	0.00	0.00	0.00	100.00	100.00%
10-003-58407	DUES & MEMBERSHIPS	750.00	0.00	1,284.50	1,284.50	-534.50	-71.27%
10-003-58418	CONTRACTUAL SERVICES	55,000.00	0.00	29,605.84	29,605.84	25,394.16	46.17%
10-003-58423	FOOD SERVICE INSPECTOR	10,000.00	0.00	11,150.00	11,150.00	-1,150.00	-11.50%
10-003-58424	ENGINEERING/CITY ENGINEER	5,000.00	0.00	261,143.29	261,143.29	-256,143.29	-5,122.87%
10-003-58426	SOFTWARE TECH SUPPORT	15,000.00	0.00	5,103.85	5,103.85	9,896.15	65.97%
10-003-58435	POOL INSPECTOR	0.00	0.00	1,600.00	1,600.00	-1,600.00	0.00%
10-003-58438	IT CONTRACT	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
10-003-58463	ECONOMIC DEVELOPMENT	1,000.00	0.00	342.03	342.03	657.97	65.80%
10-004-58400	TRAVEL & TRAINING	13,000.00	0.00	1,903.71	1,903.71	11,096.29	85.36%
10-004-58404	PROPERTY & LIABILITY	0.00	0.00	12,812.33	12,812.33	-12,812.33	0.00%
10-004-58407	DUES & MEMBERSHIPS	5,600.00	0.00	1,478.98	1,478.98	4,121.02	73.59%
10-004-58418	CONTRACTUAL SERVICES	16,600.00	0.00	5,398.34	5,398.34	11,201.66	67.48%
10-004-58426	SOFTWARE TECH SUPPORT	0.00	0.00	2,778.89	2,778.89	-2,778.89	0.00%
10-004-58427	EQUIPMENT TECH SUPPORT	11,000.00	0.00	179.46	179.46	10,820.54	98.37%
10-004-58437	PUBLIC SAFETY ALERT SYSTEM	0.00	0.00	1,370.72	1,370.72	-1,370.72	0.00%
10-004-58452	VEHICLE LEASE	22,649.00	0.00	10,410.40	10,410.40	12,238.60	54.04%
10-004-58455	EMERGENCY MANAGEMENT	17,000.00	0.00	3,070.18	3,070.18	13,929.82	81.94%
10-005-58400	TRAVEL & TRAINING	10,350.00	0.00	2,855.38	2,855.38	7,494.62	72.41%
10-005-58401	CONSULTANTS & PROFESSIONALS	8,280.00	0.00	1,195.00	1,195.00	7,085.00	85.57%
10-005-58402	ADVERTISING & LEGAL NOTICES	2,070.00	0.00	1,768.25	1,768.25	301.75	14.58%
10-005-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-005-58406	PROFESSIONAL LICENSE	414.00	0.00	0.00	0.00	414.00	100.00%
10-005-58407	DUES & MEMBERSHIPS	12,000.00	0.00	2,466.68	2,466.68	9,533.32	79.44%
10-005-58408	SPECIAL EVENTS	25,000.00	0.00	18,853.67	18,853.67	6,146.33	24.59%
10-005-58416	LEGAL/CITY ATTORNEY	50,000.00	0.00	51,646.41	51,646.41	-1,646.41	-3.29%
10-005-58418	CONTRACTUAL SERVICES	4,554.00	0.00	3,202.84	3,202.84	1,351.16	29.67%
10-005-58419	ELECTIONS ADMINISTRATION	5,900.00	0.00	0.00	0.00	5,900.00	100.00%
10-005-58426	SOFTWARE TECH SUPPORT	518.00	0.00	950.00	950.00	-432.00	-83.40%
10-005-58437	PUBLIC SAFETY ALERT SYSTEM	1,108.00	0.00	1,370.72	1,370.72	-262.72	-23.71%
10-005-58438	IT CONTRACT	4,107.00	0.00	0.00	0.00	4,107.00	100.00%
10-005-58450	GOVERNMENT & MISC OPERATING	1,553.00	0.00	0.00	0.00	1,553.00	100.00%

Detail vs Budget Report

Date Range: 10/01/2023 - Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-006-58400	TRAVEL & TRAINING	3,105.00	0.00	1,153.22	1,153.22	1,951.78	62.86%
10-006-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-006-58406	PROFESSIONAL LICENSE	0.00	0.00	142.00	142.00	-142.00	0.00%
10-006-58407	DUES & MEMBERSHIPS	85.00	0.00	110.00	110.00	-25.00	-29.41%
10-006-58416	LEGAL/CITY ATTORNEY	12,000.00	0.00	6,000.00	6,000.00	6,000.00	50.00%
10-006-58418	CONTRACTUAL SERVICES	0.00	0.00	90.25	90.25	-90.25	0.00%
10-006-58421	MUNICIPAL JUDGE	18,500.00	0.00	15,000.00	15,000.00	3,500.00	18.92%
10-006-58422	MAGISTRATE	3,105.00	0.00	2,000.00	2,000.00	1,105.00	35.59%
10-006-58426	SOFTWARE TECH SUPPORT	3,000.00	0.00	1,250.00	1,250.00	1,750.00	58.33%
10-006-58438	IT CONTRACT	4,140.00	0.00	0.00	0.00	4,140.00	100.00%
10-006-58441	JURY SERVICE	207.00	0.00	0.00	0.00	207.00	100.00%
10-007-58400	TRAVEL & TRAINING	10,000.00	0.00	10,319.29	10,319.29	-319.29	-3.19%
10-007-58402	ADVERTISING & LEGAL NOTICES	107.00	0.00	1,095.64	1,095.64	-988.64	-923.96%
10-007-58403	PRINTING & BINDING	640.00	0.00	351.67	351.67	288.33	45.05%
10-007-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-007-58407	DUES & MEMBERSHIPS	1,760.00	0.00	281.85	281.85	1,478.15	83.99%
10-007-58408	SPECIAL EVENTS	0.00	0.00	207.27	207.27	-207.27	0.00%
10-007-58410	LAB TESTING	6,000.00	0.00	1,844.00	1,844.00	4,156.00	69.27%
10-007-58418	CONTRACTUAL SERVICES	112,000.00	0.00	49,081.59	49,081.59	62,918.41	56.18%
10-007-58420	INMATE HOUSING	1,242.00	0.00	211.50	211.50	1,030.50	82.97%
10-007-58426	SOFTWARE TECH SUPPORT	0.00	0.00	13,662.57	13,662.57	-13,662.57	0.00%
10-007-58437	PUBLIC SAFETY ALERT SYSTEM	1,108.00	0.00	1,370.72	1,370.72	-262.72	-23.71%
10-007-58438	IT CONTRACT	4,107.00	0.00	0.00	0.00	4,107.00	100.00%
10-007-58450	GOVERNMENT & MISC OPERATING	673.00	0.00	0.00	0.00	673.00	100.00%
10-007-58451	EQUIPMENT RENTAL	0.00	0.00	3,409.09	3,409.09	-3,409.09	0.00%
10-007-58452	VEHICLE LEASE	61,836.00	0.00	66,441.31	66,441.31	-4,605.31	-7.45%
10-007-58462	ANIMAL CONTROL	68,879.00	0.00	40,837.50	40,837.50	28,041.50	40.71%
10-008-58400	TRAVEL & TRAINING	3,105.00	0.00	94.55	94.55	3,010.45	96.95%
10-008-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-008-58405	REPAIR & MAINTENANCE	0.00	0.00	5,695.25	5,695.25	-5,695.25	0.00%
10-008-58408	SPECIAL EVENTS	40,000.00	0.00	2,083.16	2,083.16	37,916.84	94.79%
10-008-58410	LAB TESTING	0.00	0.00	57.00	57.00	-57.00	0.00%
10-008-58418	CONTRACTUAL SERVICES	15,525.00	0.00	83,678.39	83,678.39	-68,153.39	-438.99%
10-008-58425	SOLID WASTE COLLECTION	7,245.00	0.00	0.00	0.00	7,245.00	100.00%
10-008-58426	SOFTWARE TECH SUPPORT	0.00	0.00	481.54	481.54	-481.54	0.00%
10-008-58438	IT CONTRACT	4,140.00	0.00	0.00	0.00	4,140.00	100.00%
10-008-58450	GOVERNMENT & MISC OPERATING	10,000.00	0.00	0.00	0.00	10,000.00	100.00%
10-008-58451	EQUIPMENT RENTAL	2,132.00	0.00	6,299.12	6,299.12	-4,167.12	-195.46%
10-008-58452	VEHICLE LEASE	0.00	0.00	3,842.37	3,842.37	-3,842.37	0.00%
10-008-58453	REPAIR & MAINTENANCE - OTHER	0.00	0.00	104.00	104.00	-104.00	0.00%
10-008-58479	LANDSCAPING CONTRACT	50,000.00	0.00	0.00	0.00	50,000.00	100.00%
10-009-58401	CONSULTANTS & PROFESSIONALS	25,000.00	0.00	84.28	84.28	24,915.72	99.66%
10-009-58418	CONTRACTUAL SERVICES	0.00	0.00	7,033.18	7,033.18	-7,033.18	0.00%
10-010-58401	CONSULTANTS & PROFESSIONALS	10,000.00	0.00	0.00	0.00	10,000.00	100.00%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-010-58413	CONTRACT STREET REPAIR	25,000.00	0.00	40,650.44	40,650.44	-15,650.44	-62.60%
10-010-58424	ENGINEERING/CITY ENGINEER	25,000.00	0.00	780.74	780.74	24,219.26	96.88%
65 - CONTRACTUAL SERVICES Totals:		1,178,657.00	0.00	1,070,139.55	1,070,139.55	108,517.45	9.21%
Group: 70 - TRANSFERS & RESTRICTED FUNDS							
10-001-58716	PAYING AGENT FEES	0.00	0.00	300.00	300.00	-300.00	0.00%
10-001-58769	M&O TO I&S	100,000.00	0.00	0.00	0.00	100,000.00	100.00%
70 - TRANSFERS & RESTRICTED FUNDS Totals:		100,000.00	0.00	300.00	300.00	99,700.00	99.70%
Group: 75 - CAPITAL OUTLAY							
10-001-58600	OFFICE EQUIPMENT	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
10-001-58651	COUNCIL APPROVED EXPENDITURES	175,000.00	0.00	0.00	0.00	175,000.00	100.00%
10-003-58600	OFFICE EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
10-003-58612	SOFTWARE	0.00	0.00	17,567.00	17,567.00	-17,567.00	0.00%
10-007-58601	VEHICLE EQUIPMENT	50,000.00	0.00	4,902.00	4,902.00	45,098.00	90.20%
10-008-58606	CAPITAL PROJECTS CONTRACTS	0.00	0.00	19,600.00	19,600.00	-19,600.00	0.00%
10-008-58624	EQUIPMENT PURCHASE	0.00	0.00	17,326.60	17,326.60	-17,326.60	0.00%
10-009-58609	PARKS IMPROVEMENTS	250,000.00	0.00	0.00	0.00	250,000.00	100.00%
10-009-58624	EQUIPMENT PURCHASE	0.00	0.00	9,747.95	9,747.95	-9,747.95	0.00%
75 - CAPITAL OUTLAY Totals:		478,500.00	0.00	69,143.55	69,143.55	409,356.45	85.55%
10 - GENERAL FUND Totals:		5,341,836.00	0.00	3,583,596.44	3,583,596.44	1,758,239.56	32.91%
Expense Totals:		5,341,836.00	0.00	3,583,596.44	3,583,596.44	1,758,239.56	32.91%
10 - GENERAL FUND Totals:		-6,335.00	0.00	-741,028.91	-741,028.91	734,693.91	
20 - WATER FUND							
Revenue							
Fund: 20 - WATER FUND							
Group: 15 - ADMINISTRATIVE FEES							
20-020-45005	INTEREST REVENUE	-125,000.00	0.00	-155,120.32	-155,120.32	30,120.32	24.10%
15 - ADMINISTRATIVE FEES Totals:		-125,000.00	0.00	-155,120.32	-155,120.32	30,120.32	24.10%
Group: 35 - OTHER REVENUE							
20-020-45032	REIMBURSEMENT FOR REPAIRS	0.00	0.00	-750.00	-750.00	750.00	0.00%
20-020-45041	REFUNDS/ BANK CREDITS	0.00	0.00	-5,852.34	-5,852.34	5,852.34	0.00%
20-020-45042	MISCELLANEOUS REVENUE	-1,200.00	0.00	-200.00	-200.00	-1,000.00	-83.33%
20-020-46088	SALE OF ASSETS	0.00	0.00	-61,209.23	-61,209.23	61,209.23	0.00%
35 - OTHER REVENUE Totals:		-1,200.00	0.00	-68,011.57	-68,011.57	66,811.57	5,567.63%
Group: 40 - TRANSFERS							
20-020-48756	2019 COOS - TWDB - FT WORTH WT	-244,414.00	0.00	-226,606.80	-226,606.80	-17,807.20	-7.29%
20-020-48757	WP CO S21	-163,572.00	0.00	-119,544.00	-119,544.00	-44,028.00	-26.92%
40 - TRANSFERS Totals:		-407,986.00	0.00	-346,150.80	-346,150.80	-61,835.20	-15.16%
Group: 45 - UTILITY REVENUE							
20-020-45000	USER CHARGES	-3,015,000.00	0.00	-2,031,250.59	-2,031,250.59	-983,749.41	-32.63%
20-020-45001	PENALTIES	-30,000.00	0.00	-22,716.19	-22,716.19	-7,283.81	-24.28%
20-020-45002	NEW ACCOUNT FEES	-13,000.00	0.00	-13,360.45	-13,360.45	360.45	2.77%

Detail vs Budget Report

Date Range: 10/01/2023 - Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
20-020-45003	TAP FEES	-3,000.00	0.00	-705.57	-705.57	-2,294.43	-76.48%
20-020-45004	IMPACT FEES	-50,000.00	0.00	-60,697.00	-60,697.00	10,697.00	21.39%
20-020-45007	METER FEE	-25,000.00	0.00	-8,492.79	-8,492.79	-16,507.21	-66.03%
20-020-45008	METER BOX FEE	-4,500.00	0.00	-2,750.00	-2,750.00	-1,750.00	-38.89%
20-020-45030	RECONNECT FEES	-10,000.00	0.00	-13,340.00	-13,340.00	3,340.00	33.40%
20-020-45031	NSF FEES	-600.00	0.00	-960.00	-960.00	360.00	60.00%
20-020-45048	BORE FEES	0.00	0.00	-500.00	-500.00	500.00	0.00%
45 - UTILITY REVENUE Totals:		-3,151,100.00	0.00	-2,154,772.59	-2,154,772.59	-996,327.41	-31.62%
20 - WATER FUND Totals:		-3,685,286.00	0.00	-2,724,055.28	-2,724,055.28	-961,230.72	-26.08%
Revenue Totals:		-3,685,286.00	0.00	-2,724,055.28	-2,724,055.28	-961,230.72	-26.08%

Expense

Fund: 20 - WATER FUND

Group: 50 - PERSONNEL

20-020-58100	SALARIES	662,835.00	0.00	586,348.31	586,348.31	76,486.69	11.54%
20-020-58101	PAYROLL EXPENSE	10,041.00	0.00	8,769.09	8,769.09	1,271.91	12.67%
20-020-58102	WORKERS COMPENSATION	16,358.00	0.00	20,589.11	20,589.11	-4,231.11	-25.87%
20-020-58103	HEALTH INSURANCE	83,160.00	0.00	81,283.82	81,283.82	1,876.18	2.26%
20-020-58104	RETIREMENT	91,086.00	0.00	76,260.95	76,260.95	14,825.05	16.28%
20-020-58105	UNEMPLOYMENT INSURANCE	810.00	0.00	244.11	244.11	565.89	69.86%
20-020-58107	CELL PHONE STIPEND	4,320.00	0.00	3,115.50	3,115.50	1,204.50	27.88%
20-020-58109	CERTIFICATE PAY	5,040.00	0.00	3,590.47	3,590.47	1,449.53	28.76%
20-020-58110	OVERTIME	31,800.00	0.00	19,387.20	19,387.20	12,412.80	39.03%
20-020-58125	DENTAL INSURANCE	5,076.00	0.00	3,288.95	3,288.95	1,787.05	35.21%
20-020-58126	LIFE INSURANCE	1,556.00	0.00	923.30	923.30	632.70	40.66%
20-020-58128	ACCRUED COMP & VACATION	0.00	0.00	1,222.08	1,222.08	-1,222.08	0.00%
20-020-58129	LONGEVITY PAY	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
50 - PERSONNEL Totals:		915,082.00	0.00	808,022.89	808,022.89	107,059.11	11.70%

Group: 55 - SUPPLIES

20-020-58200	POSTAGE & SHIPPING	15,000.00	0.00	0.00	0.00	15,000.00	100.00%
20-020-58201	OFFICE SUPPLIES	5,000.00	0.00	1,458.51	1,458.51	3,541.49	70.83%
20-020-58202	FLOWERS/GIFTS/PLAQUES	300.00	0.00	0.00	0.00	300.00	100.00%
20-020-58203	BASIC OPERATING SUPPLIES	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
20-020-58205	MINOR EQUIPMENT: OFFICE	3,000.00	0.00	2,999.99	2,999.99	0.01	0.00%
20-020-58207	MV REPAIR & MAINTENANCE	10,400.00	0.00	11,550.18	11,550.18	-1,150.18	-11.06%
20-020-58208	UNIFORMS & SUPPLIES	6,000.00	0.00	5,249.48	5,249.48	750.52	12.51%
20-020-58214	FINANCE CHARGES	60,000.00	0.00	87,611.00	87,611.00	-27,611.00	-46.02%
20-020-58222	MINOR TOOLS	0.00	0.00	1,263.68	1,263.68	-1,263.68	0.00%
20-020-58223	EQUIPMENT	3,000.00	0.00	6,719.59	6,719.59	-3,719.59	-123.99%
20-020-58224	MISC. TOOLS/SUPPLIES	4,000.00	0.00	2,203.14	2,203.14	1,796.86	44.92%
20-020-58230	CHEMICALS	50,000.00	0.00	10,084.05	10,084.05	39,915.95	79.83%
20-020-58231	WATER METERS	20,000.00	0.00	27,743.98	27,743.98	-7,743.98	-38.72%
20-020-58232	FIRE HYDRANTS	10,000.00	0.00	0.00	0.00	10,000.00	100.00%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
20-020-58253	SAFETY EQUIPMENT & SUPPLIES	2,874.00	0.00	4,000.41	4,000.41	-1,126.41	-39.19%
20-020-58260	BUILDING & FACILITIES REPAIRS	3,984.00	0.00	2,525.77	2,525.77	1,458.23	36.60%
20-020-58265	FACILITIES MAINT SUPPLIES	500.00	0.00	2,796.19	2,796.19	-2,296.19	-459.24%
20-020-58266	MINOR EQUIPMENT: FIELD	2,850.00	0.00	168.72	168.72	2,681.28	94.08%
20-020-58268	SUBSCRIPTIONS & PUBLICATIONS	750.00	0.00	0.00	0.00	750.00	100.00%
20-020-58270	MV FUEL	50,000.00	0.00	32,224.75	32,224.75	17,775.25	35.55%
20-020-58281	WATER DISTRIBUTION SUPPLIES	135,000.00	0.00	135,413.45	135,413.45	-413.45	-0.31%
20-020-58282	WATER PRODUCTION SUPPLIES	50,000.00	0.00	2,255.79	2,255.79	47,744.21	95.49%
55 - SUPPLIES Totals:		434,658.00	0.00	336,268.68	336,268.68	98,389.32	22.64%
Group: 60 - UTILITIES							
20-020-58300	ELECTRICITY	115,000.00	0.00	101,205.73	101,205.73	13,794.27	12.00%
20-020-58301	NATURAL GAS	0.00	0.00	192.07	192.07	-192.07	0.00%
20-020-58304	MOBILE TELEPHONE	5,700.00	0.00	4,293.64	4,293.64	1,406.36	24.67%
20-020-58305	COMMUNICATION SERVICES	6,132.00	0.00	3,810.20	3,810.20	2,321.80	37.86%
60 - UTILITIES Totals:		126,832.00	0.00	109,501.64	109,501.64	17,330.36	13.66%
Group: 65 - CONTRACTUAL SERVICES							
20-020-58400	TRAVEL & TRAINING	5,000.00	0.00	7,516.20	7,516.20	-2,516.20	-50.32%
20-020-58401	CONSULTANTS & PROFESSIONALS	25,000.00	0.00	12,522.43	12,522.43	12,477.57	49.91%
20-020-58402	ADVERTISING & LEGAL NOTICES	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
20-020-58403	PRINTING & BINDING	0.00	0.00	712.05	712.05	-712.05	0.00%
20-020-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
20-020-58405	REPAIR & MAINTENANCE	0.00	0.00	9,081.10	9,081.10	-9,081.10	0.00%
20-020-58407	DUES & MEMBERSHIPS	555.00	0.00	0.00	0.00	555.00	100.00%
20-020-58409	PERMITS & APPLICATIONS	5,500.00	0.00	6,744.46	6,744.46	-1,244.46	-22.63%
20-020-58410	LAB TESTING	20,000.00	0.00	7,615.67	7,615.67	12,384.33	61.92%
20-020-58411	PROPERTY DAMAGE	2,500.00	0.00	11,305.00	11,305.00	-8,805.00	-352.20%
20-020-58414	FINANCE CHARGES	0.00	0.00	34.17	34.17	-34.17	0.00%
20-020-58416	LEGAL/CITY ATTORNEY	50,000.00	0.00	122,276.77	122,276.77	-72,276.77	-144.55%
20-020-58417	ACCOUNTING & AUDITOR	13,500.00	0.00	11,625.00	11,625.00	1,875.00	13.89%
20-020-58418	CONTRACTUAL SERVICES	20,000.00	0.00	14,731.24	14,731.24	5,268.76	26.34%
20-020-58424	ENGINEERING/CITY ENGINEER	236,000.00	0.00	19,552.10	19,552.10	216,447.90	91.72%
20-020-58425	SOLID WASTE COLLECTION	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
20-020-58426	SOFTWARE TECH SUPPORT	30,000.00	0.00	46,881.31	46,881.31	-16,881.31	-56.27%
20-020-58427	EQUIPMENT TECH SUPPORT	10,000.00	0.00	0.00	0.00	10,000.00	100.00%
20-020-58437	PUBLIC SAFETY ALERT SYSTEM	2,750.00	0.00	1,370.73	1,370.73	1,379.27	50.16%
20-020-58438	IT CONTRACT	3,852.00	0.00	0.00	0.00	3,852.00	100.00%
20-020-58442	WATER MAIN MAINTENANCE	0.00	0.00	24,820.50	24,820.50	-24,820.50	0.00%
20-020-58443	WELL SITE MAINTENANCE	25,000.00	0.00	17,901.71	17,901.71	7,098.29	28.39%
20-020-58444	EQUIPMENT MAINTENANCE	5,000.00	0.00	14,536.00	14,536.00	-9,536.00	-190.72%
20-020-58447	WATER TANK MAINTENANCE	35,000.00	0.00	7,290.00	7,290.00	27,710.00	79.17%
20-020-58448	BUILDING MAINT - WELL SITES	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
20-020-58451	EQUIPMENT RENTAL	8,000.00	0.00	1,346.24	1,346.24	6,653.76	83.17%
20-020-58452	VEHICLE LEASE	52,000.00	0.00	63,128.88	63,128.88	-11,128.88	-21.40%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 4 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
20-020-58469	WATER DISTRIBUTION CONTRACTUAL	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
20-020-58470	WATER PRODUCTION CONTRACTUAL	40,000.00	0.00	17,201.00	17,201.00	22,799.00	57.00%
65 - CONTRACTUAL SERVICES Totals:		608,757.00	0.00	431,004.89	431,004.89	177,752.11	29.20%
Group: 70 - TRANSFERS & RESTRICTED FUNDS							
20-020-58716	PAYING AGENT FEES	0.00	0.00	1,050.00	1,050.00	-1,050.00	0.00%
20-020-58746	2014 TWDB COB	44,373.00	0.00	39,821.00	39,821.00	4,552.00	10.26%
20-020-58748	2016 TWDB COB	58,423.00	0.00	54,270.25	54,270.25	4,152.75	7.11%
20-020-58749	PP FINANCE CONTRACT 6804	18,419.00	0.00	18,341.23	18,341.23	77.77	0.42%
20-020-58750	2019 TWDB COB INTEREST	509,195.00	0.00	0.00	0.00	509,195.00	100.00%
20-020-58755	2015 COB	30,491.00	0.00	28,617.98	28,617.98	1,873.02	6.14%
20-020-58756	2019 COOS - TWDB - FT WORTH WT	0.00	0.00	472,097.50	472,097.50	-472,097.50	0.00%
20-020-58757	WP CO S21 DEBT SERVICE	340,775.00	0.00	249,050.00	249,050.00	91,725.00	26.92%
20-020-58758	GOV CAP 9371 DEBT SERVICE	82,373.00	0.00	82,372.55	82,372.55	0.45	0.00%
20-020-58764	TRANSFER TO WASTEWATER FUND	200,000.00	0.00	200,000.00	200,000.00	0.00	0.00%
70 - TRANSFERS & RESTRICTED FUNDS Totals:		1,284,049.00	0.00	1,145,620.51	1,145,620.51	138,428.49	10.78%
Group: 75 - CAPITAL OUTLAY							
20-020-58601	VEHICLE EQUIPMENT	0.00	0.00	1,893.73	1,893.73	-1,893.73	0.00%
20-020-58602	TECHNOLOGY PROJECTS	12,500.00	0.00	240.00	240.00	12,260.00	98.08%
20-020-58604	EQUIPMENT: HEAVY	100,000.00	0.00	35,160.93	35,160.93	64,839.07	64.84%
20-020-58611	WATER PURCHASES	400,000.00	0.00	238,673.87	238,673.87	161,326.13	40.33%
75 - CAPITAL OUTLAY Totals:		512,500.00	0.00	275,968.53	275,968.53	236,531.47	46.15%
20 - WATER FUND Totals:		3,881,878.00	0.00	3,106,387.14	3,106,387.14	775,490.86	19.98%
Expense Totals:		3,881,878.00	0.00	3,106,387.14	3,106,387.14	775,490.86	19.98%
20 - WATER FUND Totals:		196,592.00	0.00	382,331.86	382,331.86	-185,739.86	
30 - WASTEWATER FUND							
Revenue							
Fund: 30 - WASTEWATER FUND							
Group: 15 - ADMINISTRATIVE FEES							
30-030-45005	INTEREST REVENUE	-15,468.00	0.00	-652,811.71	-652,811.71	637,343.71	4,120.40%
15 - ADMINISTRATIVE FEES Totals:		-15,468.00	0.00	-652,811.71	-652,811.71	637,343.71	4,120.40%
Group: 35 - OTHER REVENUE							
30-030-45041	REFUNDS/BANK CREDITS	-3,261.00	0.00	0.00	0.00	-3,261.00	-100.00%
35 - OTHER REVENUE Totals:		-3,261.00	0.00	0.00	0.00	-3,261.00	-100.00%
Group: 40 - TRANSFERS							
30-030-46094	TRANSFER IN	-200,000.00	0.00	-200,000.00	-200,000.00	0.00	0.00%
40 - TRANSFERS Totals:		-200,000.00	0.00	-200,000.00	-200,000.00	0.00	0.00%
Group: 45 - UTILITY REVENUE							
30-030-45000	USER CHARGES	-1,173,067.00	0.00	-945,800.44	-945,800.44	-227,266.56	-19.37%
30-030-45003	TAP FEES	-667.00	0.00	0.00	0.00	-667.00	-100.00%
30-030-45004	IMPACT FEES	-125,000.00	0.00	-53,050.00	-53,050.00	-71,950.00	-57.56%
30-030-45048	BORE FEES	0.00	0.00	-3,248.00	-3,248.00	3,248.00	0.00%

Detail vs Budget Report

Date Range: 10/01/2023 - Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
45 - UTILITY REVENUE Totals:		-1,298,734.00	0.00	-1,002,098.44	-1,002,098.44	-296,635.56	-22.84%
30 - WASTEWATER FUND Totals:		-1,517,463.00	0.00	-1,854,910.15	-1,854,910.15	337,447.15	22.24%
Revenue Totals:		-1,517,463.00	0.00	-1,854,910.15	-1,854,910.15	337,447.15	22.24%
Expense							
Fund: 30 - WASTEWATER FUND							
Group: 50 - PERSONNEL							
30-030-58100	SALARIES	93,115.00	0.00	75,761.01	75,761.01	17,353.99	18.64%
30-030-58101	PAYROLL EXPENSE	1,495.00	0.00	1,298.77	1,298.77	196.23	13.13%
30-030-58102	WORKERS COMPENSATION	3,383.00	0.00	4,575.35	4,575.35	-1,192.35	-35.25%
30-030-58103	HEALTH INSURANCE	18,480.00	0.00	13,728.08	13,728.08	4,751.92	25.71%
30-030-58104	RETIREMENT	17,226.00	0.00	10,966.83	10,966.83	6,259.17	36.34%
30-030-58105	UNEMPLOYMENT INSURANCE	180.00	0.00	18.30	18.30	161.70	89.83%
30-030-58107	CELL PHONE STIPEND	1,080.00	0.00	789.26	789.26	290.74	26.92%
30-030-58109	CERTIFICATE PAY	1,920.00	0.00	2,805.92	2,805.92	-885.92	-46.14%
30-030-58110	OVERTIME	10,000.00	0.00	9,569.09	9,569.09	430.91	4.31%
30-030-58125	DENTAL INSURANCE	1,128.00	0.00	568.48	568.48	559.52	49.60%
30-030-58126	LIFE INSURANCE	346.00	0.00	176.89	176.89	169.11	48.88%
30-030-58129	LONGEVITY PAY	600.00	0.00	600.00	600.00	0.00	0.00%
50 - PERSONNEL Totals:		148,953.00	0.00	120,857.98	120,857.98	28,095.02	18.86%
Group: 55 - SUPPLIES							
30-030-58200	POSTAGE & SHIPPING	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
30-030-58201	OFFICE SUPPLIES	1,200.00	0.00	0.00	0.00	1,200.00	100.00%
30-030-58203	BASIC OPERATING SUPPLIES	1,200.00	0.00	114.62	114.62	1,085.38	90.45%
30-030-58205	MINOR EQUIPMENT: OFFICE	1,000.00	0.00	115.00	115.00	885.00	88.50%
30-030-58206	MV OILS, LUBRICANTS & FLUIDS	500.00	0.00	0.00	0.00	500.00	100.00%
30-030-58207	MV REPAIR & MAINTENANCE	2,400.00	0.00	0.00	0.00	2,400.00	100.00%
30-030-58208	UNIFORMS & SUPPLIES	2,000.00	0.00	551.62	551.62	1,448.38	72.42%
30-030-58212	WASTEWATER SUPPLIES	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
30-030-58222	MINOR TOOLS	0.00	0.00	137.43	137.43	-137.43	0.00%
30-030-58223	EQUIPMENT	2,900.00	0.00	4,826.63	4,826.63	-1,926.63	-66.44%
30-030-58224	MISC. TOOLS/SUPPLIES	1,000.00	0.00	186.81	186.81	813.19	81.32%
30-030-58230	CHEMICALS	75,000.00	0.00	33,320.25	33,320.25	41,679.75	55.57%
30-030-58253	SAFETY EQUIPMENT & SUPPLIES	2,775.00	0.00	0.00	0.00	2,775.00	100.00%
30-030-58260	BUILDING & FACILITIES REPAIRS	5,000.00	0.00	161.99	161.99	4,838.01	96.76%
30-030-58264	WW CHEMICALS	0.00	0.00	1,781.68	1,781.68	-1,781.68	0.00%
30-030-58265	FACILITIES MAINT SUPPLIES	0.00	0.00	333.01	333.01	-333.01	0.00%
30-030-58270	MV FUEL	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
30-030-58279	WASTEWATER COLLECTION	35,000.00	0.00	2,386.48	2,386.48	32,613.52	93.18%
30-030-58280	WASTEWATER TREATMENT	10,000.00	0.00	14,217.46	14,217.46	-4,217.46	-42.17%
55 - SUPPLIES Totals:		150,975.00	0.00	58,132.98	58,132.98	92,842.02	61.49%
Group: 60 - UTILITIES							
30-030-58300	ELECTRICITY	90,000.00	0.00	82,614.56	82,614.56	7,385.44	8.21%

Detail vs Budget Report

Date Range: 10/01/2023 - Item 4. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
30-030-58305	COMMUNICATION SERVICES	0.00	0.00	1,139.82	1,139.82	-1,139.82	0.00%
60 - UTILITIES Totals:		90,000.00	0.00	83,754.38	83,754.38	6,245.62	6.94%
Group: 65 - CONTRACTUAL SERVICES							
30-030-58400	TRAVEL & TRAINING	3,500.00	0.00	3,078.50	3,078.50	421.50	12.04%
30-030-58401	CONSULTANTS & PROFESSIONALS	0.00	0.00	100.00	100.00	-100.00	0.00%
30-030-58402	ADVERTISING & LEGAL NOTICES	0.00	0.00	917.26	917.26	-917.26	0.00%
30-030-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
30-030-58405	REPAIR & MAINTENANCE	7,650.00	0.00	0.00	0.00	7,650.00	100.00%
30-030-58407	DUES & MEMBERSHIPS	500.00	0.00	0.00	0.00	500.00	100.00%
30-030-58409	PERMITS & APPLICATIONS	3,500.00	0.00	3,827.94	3,827.94	-327.94	-9.37%
30-030-58410	LAB TESTING	21,000.00	0.00	14,302.88	14,302.88	6,697.12	31.89%
30-030-58417	ACCOUNTING & AUDITOR	10,000.00	0.00	6,949.99	6,949.99	3,050.01	30.50%
30-030-58418	CONTRACTUAL SERVICES	12,000.00	0.00	5,523.02	5,523.02	6,476.98	53.97%
30-030-58424	ENGINEERING/CITY ENGINEER	62,000.00	0.00	4,888.05	4,888.05	57,111.95	92.12%
30-030-58425	SLUDGE HAULING	90,000.00	0.00	46,671.51	46,671.51	43,328.49	48.14%
30-030-58438	IT CONTRACT	3,852.00	0.00	0.00	0.00	3,852.00	100.00%
30-030-58445	LIFT STATION EQUIPMENT MAINTENANCE	30,000.00	0.00	23,525.64	23,525.64	6,474.36	21.58%
30-030-58449	LIFT STATION MAINTENANCE	0.00	0.00	2,070.73	2,070.73	-2,070.73	0.00%
30-030-58450	GOVERNMENT & MISC OPERATING	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
30-030-58451	EQUIPMENT RENTAL	500.00	0.00	0.00	0.00	500.00	100.00%
30-030-58467	WASTEWATER COLLECTION	0.00	0.00	2,466.00	2,466.00	-2,466.00	0.00%
65 - CONTRACTUAL SERVICES Totals:		255,602.00	0.00	127,133.85	127,133.85	128,468.15	50.26%
Group: 70 - TRANSFERS & RESTRICTED FUNDS							
30-030-58725	DEBT ISSUANCE COSTS	0.00	0.00	108,951.33	108,951.33	-108,951.33	0.00%
30-030-58745	FRANCHISE FEES	37,220.00	0.00	0.00	0.00	37,220.00	100.00%
30-030-58750	SERIES 2017 DEBT	265,348.00	0.00	239,112.50	239,112.50	26,235.50	9.89%
30-030-58766	TWDB SERIES 2021A	591,735.00	0.00	501,482.50	501,482.50	90,252.50	15.25%
70 - TRANSFERS & RESTRICTED FUNDS Totals:		894,303.00	0.00	849,546.33	849,546.33	44,756.67	5.00%
30 - WASTEWATER FUND Totals:		1,539,833.00	0.00	1,239,425.52	1,239,425.52	300,407.48	19.51%
Expense Totals:		1,539,833.00	0.00	1,239,425.52	1,239,425.52	300,407.48	19.51%
30 - WASTEWATER FUND Totals:		22,370.00	0.00	-615,484.63	-615,484.63	637,854.63	
Report Total:		212,627.00	0.00	-974,181.68	-974,181.68	1,186,808.68	



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: 08/13/2024	Department: Finance	Presented By: Candy Scott
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AGENDA ITEM:

Adoption of City Financial Policy

BACKGROUND:

The financial policy was last updated in 2018. Upon the auditors request to increase the capitalization threshold we have submitted an updated policy.

Changes that were made:

We removed:

Depository RFP Selection Timeline

Fiscal Year Banking	Audit Process
FY 2018-19	RFP – Issued, Selected
FY 2019-20 to FY 2024-25	Years as Official Depository
FY 2024-25	RFP – Issued, Selected

We removed:

As a safeguard against fraud and abuse the City will change auditing firms at least every five years. After five consecutive year’s audits with one auditing firm the city must use a different auditing firm for at least the next year.

Auditing RFQ Selection Timeline

Fiscal Year Audited	Audit Process
FY 2017-18	RFQ – 1 st Year
FY 2017-18 to FY 2021-22	Renewal
FY 2021-22	RFQ – 1 st Year
FY 2022-23, to FY 2026-27	Renewal

We added:

The capitalization threshold for any purchase is \$10,000.00

STAFF/BOARD/COMMISSION RECOMMENDATION:

It is Staff’s recommendation that the City Council adopt and approve the updated Financial Policy.

Recommended Motion: I move to accept and approve the updated Financial Policy for the City of Willow Park

EXHIBITS:
Financial Policy

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



**City of Willow Park
Financial Update
Financial Reports as of June 30, 2024**

Financial Highlights	General	Water	Wastewater
-FYTD 2023-2024 Revenue Actual	\$ 4,324,625	\$ 2,724,055	\$ 1,854,910
-FYTD 2023-2024 Expense Actual	3,583,596	3,106,387	1,239,426
-FYTD 2023-2024 Net Change	\$ 741,029	\$ (382,332)	\$ 615,484
-FY 2023-2024 Revenue Budget	\$ 5,348,171	\$ 3,685,286	\$ 1,517,463
-FY 2023-2024 Expense Budget	\$ 5,341,836	\$ 3,881,878	\$ 1,539,833
-FYTD 2023-2024 Revenue - Actual to Budget %	81%	74%	122%
-FYTD 2023-2024 Expense - Actual to Budget %	67%	80%	80%

Capital Project Tracker	Fort Worth Water Line (100%)	Wastewater Package Plant	Roads & Parks
Original Net Bond Proceeds	\$ 20,040,000	\$ 18,130,000	\$ 5,500,000
Interest Earned to Date	150,360	693,014	183,945
Costs Incurred to Date	(18,734,889)	(4,552,004)	(5,141,438)
Remaining to Spend	\$ 1,455,471	\$ 14,271,010	\$ 542,507

YTD Activity vs Prior Year	Oct - June 2024	Oct - June 2023	Change
<u>General Fund</u>			
Revenue			
Property Tax & Other Taxes	\$ 3,188,410	\$ 3,566,089	\$ (377,679)
Franchise Fees	228,057	235,777	(7,720)
Development & Permit Fees	435,651	416,683	18,968
Fines & Forfeitures/Other Revenue	472,507	10,213,795	(9,741,288)
Expenses			
Personnel Expense	2,106,002	2,780,869	(674,867)
Supplies (Maintenance & Operations)	265,285	457,534	(192,249)
Utilities	72,726	77,592	(4,866)
Operational & Contractual Services	1,070,140	914,420	155,720
Capital Outlay & Interfund Transfer	69,443	9,633,147	(9,563,704)
Net Income (Loss)	\$ 741,029	\$ 568,782	\$ 172,247
<u>Water & Wastewater Funds</u>			
Revenue	\$ 4,378,965	\$ 3,470,168	\$ 908,797
Expense			
Personnel Expense	928,881	785,803	143,078
Supplies (Maintenance & Operations)	394,402	335,274	59,128
Utilities	193,256	179,520	13,736
Operational & Contractual Services	558,139	497,243	60,896
Capital Outlay/Debt Service	2,071,135	2,333,754	(262,619)
Net Income (Loss)	\$ 233,152	\$ (661,426)	\$ 894,578

**City of Willow Park
Bank Account Balances**

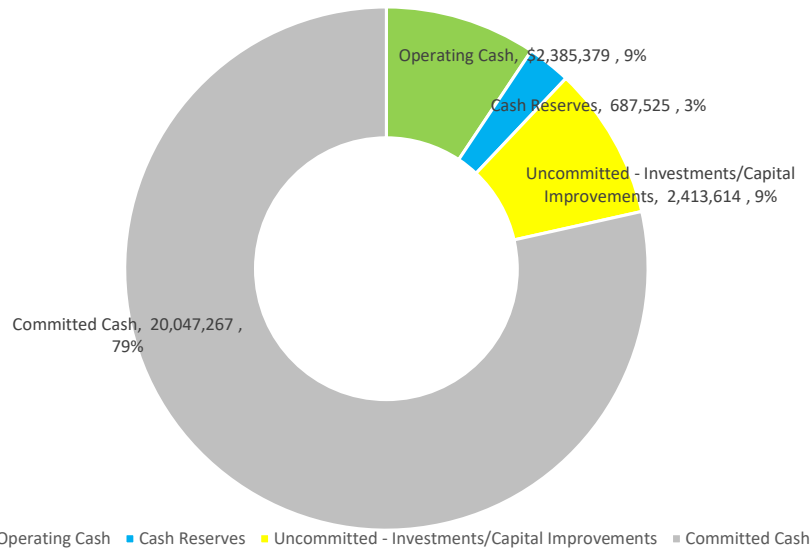
Item 5.

	<u>6/30/2024</u>	<u>3/31/2024</u>	<u>9/30/2023</u>
<u>General Fund</u>			
Operating Cash - General	\$ 1,737,556	\$ 2,021,364	\$ 1,125,943
General Fund Cash Reserve	255,106	252,223	246,595
TexStar General Fund Investment	564,824	557,415	542,779
Police Holding Fund	4,973	3,677	3,597
General Fund CD - 65686	136,085	134,553	131,843
	<u>2,698,544</u>	<u>2,969,231</u>	<u>2,050,758</u>
<u>Water Fund</u>			
Operating Cash - Water	110,173	118,780	311,403
Water Cash Reserve	432,419	427,533	613,679
Water Capital Improvements (52%)	403,205	385,705	394,581
Water Impact Fees	457,346	414,607	396,649
TWDB I&S Water	290,065	100,478	362,334
UMB TWDB Escrow (52%)	353,640	364,957	356,486
CID03 Cash (52%)	-	-	67,981
CLFRF Fund	-	-	48
TexStar Water Investment	1,654,628	1,632,922	1,590,047
Water Deposits - 56788	110,387	109,757	108,511
	<u>3,811,863</u>	<u>3,554,739</u>	<u>4,201,718</u>
<u>Wastewater Fund</u>			
Operating Cash - Wastewater	367,114	261,882	244,913
Wastewater Package Plant	124,645	124,645	124,645
Wastewater Impact Fees	259,043	225,481	205,993
TWDB I&S Wastewater	206,160	105,858	304,365
US Bank CO S21	1,131,512	11,942,567	13,014,928
FFB CO S21	9,050,663	1,262,301	69,249
Wastewater Capital Improvements	4,088,835	4,030,442	2,561
TexStar Wastewater	58,077	57,315	55,810
	<u>15,286,049</u>	<u>18,010,490</u>	<u>14,022,463</u>
<u>Other Funds</u>			
Operating Cash - Solid Waste	372,422	353,546	300,294
Operating Cash - Drainage Fund	1,456,940	2,131,645	3,731,014
Construction Fund - Building	12,797	12,651	12,371
Construction Fund - Roads	543,024	215,818	1,864,300
Debt Service (I&S)	401,159	371,939	249,319
Operating Cash - Court Security	62,403	60,821	58,158
Operating Cash - Court Technology	66,244	64,944	62,750
Operating Cash - General (Police Training)	4,447	4,447	4,447
Operating Cash - Police Contributions	544	544	544
Operating Cash - JE Fee	775	650	401
Operating Cash - Truancy Prevention	30,807	29,192	26,476
Police Seizure (Federal)	0	0	0
Police Seizure (State)	5,015	4,958	4,848
Tourism	594,471	553,212	466,784
TIRZ Reimbursement Fund	7,414	371,221	3,000
First Responder	126,974	125,539	136,217
TexStar Parks & Recreation	51,894	51,213	48,372
	<u>3,737,330</u>	<u>4,352,340</u>	<u>6,969,295</u>
Total Cash	\$ 25,533,785	\$ 28,886,801	\$ 27,244,235

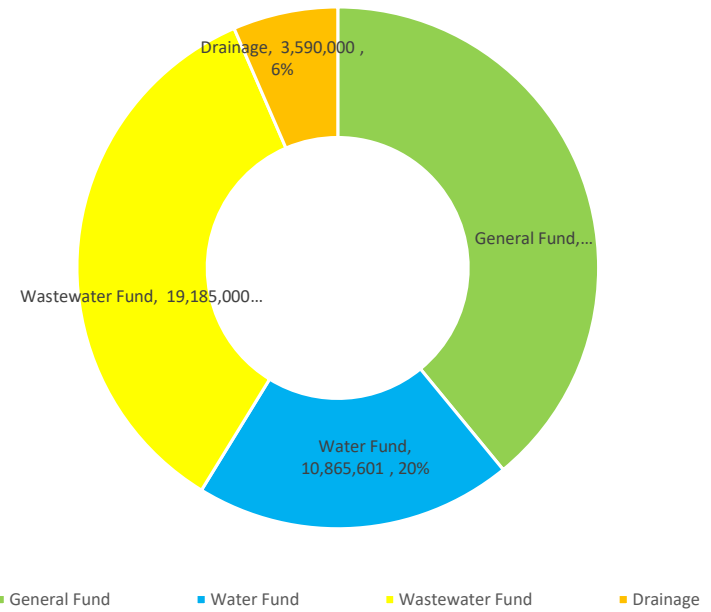


**City of Willow Park
Key Metrics & Trends
As of June 30, 2024**

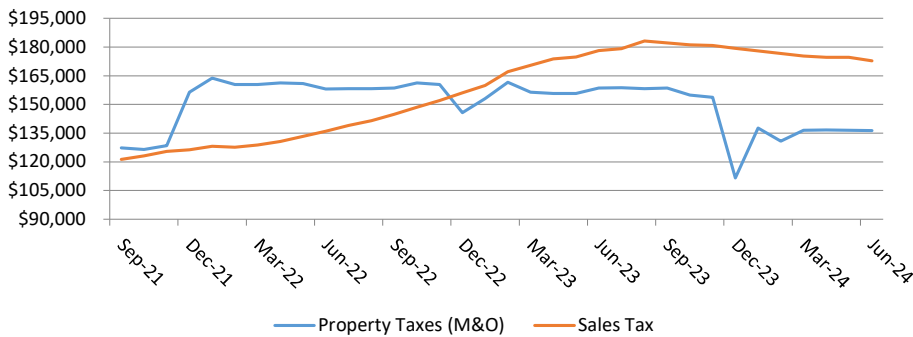
Cash Balances as of June 30, 2024



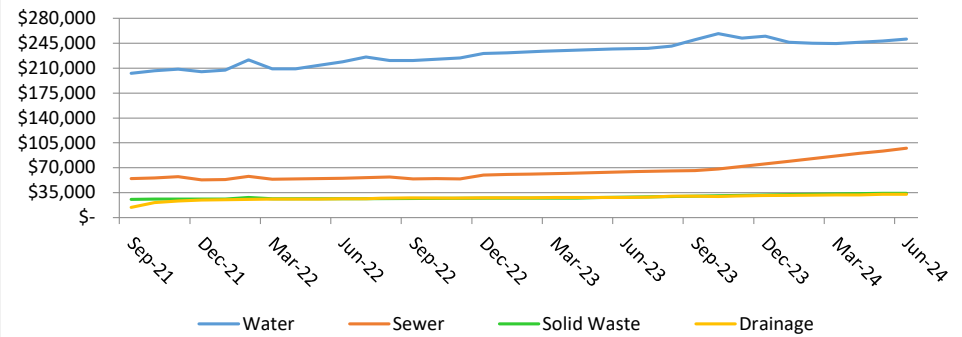
Debt Balance by Fund as of June 30, 2024



General Fund Tax Revenues (12 M Moving Avg)



User Charge Billings (12 M Moving Avg)





Willow Park, TX

Detail vs Budget Report Account Summary

Item 5.

Date Range: 10/01/2023 - 06/30/2024

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10 - GENERAL FUND							
Revenue							
Fund: 10 - GENERAL FUND							
Group: 10 - TAXES							
10-001-46000	M & O TAX	-1,651,211.00	0.00	-1,624,922.68	-1,624,922.68	-26,288.32	-1.59%
10-001-46001	SALES TAX	-2,050,000.00	0.00	-1,525,321.34	-1,525,321.34	-524,678.66	-25.59%
10-001-46002	MIXED BEVERAGE TAX	-45,000.00	0.00	-33,238.04	-33,238.04	-11,761.96	-26.14%
10-001-46003	AUTO/TRAILER TAXES	-325.00	0.00	-2,038.95	-2,038.95	1,713.95	527.37%
10-001-46007	DELINQUENT TAXES	-6,977.00	0.00	-2,889.47	-2,889.47	-4,087.53	-58.59%
10 - TAXES Totals:		-3,753,513.00	0.00	-3,188,410.48	-3,188,410.48	-565,102.52	-15.06%
Group: 12 - FRANCHISE FEES							
10-001-46020	TXU ELECTRIC	-225,000.00	0.00	-214,066.58	-214,066.58	-10,933.42	-4.86%
10-001-46021	A T & T	-10,000.00	0.00	-5,081.71	-5,081.71	-4,918.29	-49.18%
10-001-46022	TEXAS GAS	-7,500.00	0.00	-2,078.32	-2,078.32	-5,421.68	-72.29%
10-001-46025	MISC. FRANCHISE	-5,000.00	0.00	-4,561.97	-4,561.97	-438.03	-8.76%
10-001-46027	MESH NET	-3,024.00	0.00	-2,268.00	-2,268.00	-756.00	-25.00%
10-001-46028	WATER FRANCHISE FEE	-129,978.00	0.00	0.00	0.00	-129,978.00	-100.00%
10-001-46029	WASTEWATER FRANCHISE FEES	-37,220.00	0.00	0.00	0.00	-37,220.00	-100.00%
12 - FRANCHISE FEES Totals:		-417,722.00	0.00	-228,056.58	-228,056.58	-189,665.42	-45.40%
Group: 15 - ADMINISTRATIVE FEES							
10-001-46005	INTEREST - OPERATING FUND	-75,000.00	0.00	-102,649.09	-102,649.09	27,649.09	36.87%
10-005-46036	OPEN RECORD REQUEST FEES	-150.00	0.00	0.00	0.00	-150.00	-100.00%
10-007-46053	ACCIDENT REPORTS	-600.00	0.00	-813.30	-813.30	213.30	35.55%
10-007-46087	CREDIT CARD FEES	0.00	0.00	-2,589.22	-2,589.22	2,589.22	0.00%
15 - ADMINISTRATIVE FEES Totals:		-75,750.00	0.00	-106,051.61	-106,051.61	30,301.61	40.00%
Group: 20 - LICENSES & PERMITS							
10-003-46023	CERTIFICATE OF OCCUPANCY	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
10-003-46070	BUILDING PERMITS	-500,000.00	0.00	-401,245.76	-401,245.76	-98,754.24	-19.75%
10-003-46071	HEALTH PERMITS	-12,500.00	0.00	-9,655.00	-9,655.00	-2,845.00	-22.76%
10-003-46072	SUBCONTRACTORS PERMITS	-20,000.00	0.00	0.00	0.00	-20,000.00	-100.00%
10-003-46075	OSSF PERMITS	-1,200.00	0.00	-600.00	-600.00	-600.00	-50.00%
10-003-46077	PLAN REVIEW	-50,000.00	0.00	-15,869.23	-15,869.23	-34,130.77	-68.26%
10-003-46079	BACKFLOW INSPECTIONS	0.00	0.00	-1,150.00	-1,150.00	1,150.00	0.00%
10-003-46080	RE - INSPECTION	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
10-003-46081	SPECIAL EVENT PERMITS	-300.00	0.00	-50.00	-50.00	-250.00	-83.33%
10-003-46082	REVIEWS/ REQUESTS	-600.00	0.00	0.00	0.00	-600.00	-100.00%
10-003-46095	ALARM PERMIT FEES	-1,000.00	0.00	-2,050.00	-2,050.00	1,050.00	105.00%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-003-46099	FIRE SPRINKLER	-1,435.00	0.00	-4,300.00	-4,300.00	2,865.00	199.65%
10-003-46105	ZONING/RE-ZONING	0.00	0.00	-450.00	-450.00	450.00	0.00%
10-003-46106	PLATS/RE-PLATS	-10,000.00	0.00	-80.69	-80.69	-9,919.31	-99.19%
10-007-46095	ALARM PERMIT FEES	0.00	0.00	-200.00	-200.00	200.00	0.00%
20 - LICENSES & PERMITS Totals:		-599,035.00	0.00	-435,650.68	-435,650.68	-163,384.32	-27.27%
Group: 25 - FINES & FORFITURES							
10-006-46060	NON-PARKING	-215,000.00	0.00	-94,317.45	-94,317.45	-120,682.55	-56.13%
10-006-46061	PARKING	-1,000.00	0.00	-1,106.00	-1,106.00	106.00	10.60%
10-006-46062	WARRANTS/CAPIAS	-1,300.00	0.00	0.00	0.00	-1,300.00	-100.00%
10-006-46063	STATE LAW - CLASS C	-15,000.00	0.00	-4,362.48	-4,362.48	-10,637.52	-70.92%
10-006-46064	COURT ADMINISTRATION FEES	-10,000.00	0.00	-9,492.21	-9,492.21	-507.79	-5.08%
10-006-46065	COURT SECURITY FEE	-4,700.00	0.00	0.00	0.00	-4,700.00	-100.00%
10-006-46066	TIME PAYMENT	-400.00	0.00	0.00	0.00	-400.00	-100.00%
10-006-46067	MC TECH FEE	-6,700.00	0.00	0.00	0.00	-6,700.00	-100.00%
10-006-46069	BOND FORFITURE	0.00	0.00	-200.00	-200.00	200.00	0.00%
10-006-46085	SEAT BELT	-500.00	0.00	0.00	0.00	-500.00	-100.00%
10-006-46102	TEEN COURT FEE	0.00	0.00	-50.00	-50.00	50.00	0.00%
25 - FINES & FORFITURES Totals:		-254,600.00	0.00	-109,528.14	-109,528.14	-145,071.86	-56.98%
Group: 30 - SERVICE REVENUE							
10-004-46035	PARKER COUNTY RUN FUNDS	0.00	0.00	-113.00	-113.00	113.00	0.00%
30 - SERVICE REVENUE Totals:		0.00	0.00	-113.00	-113.00	113.00	0.00%
Group: 35 - OTHER REVENUE							
10-001-46041	REFUNDS/BANK CREDITS	-100.00	0.00	-3,696.65	-3,696.65	3,596.65	3,596.65%
10-001-46046	OTHER REIMBURSEABLES	-200.00	0.00	0.00	0.00	-200.00	-100.00%
10-001-46093	GRANT FUNDS	0.00	0.00	-1,632.89	-1,632.89	1,632.89	0.00%
10-001-46109	RENTAL INCOME	-190,000.00	0.00	-166,766.33	-166,766.33	-23,233.67	-12.23%
10-005-46042	MISCELLANEOUS	-1,100.00	0.00	0.00	0.00	-1,100.00	-100.00%
10-007-46050	POLICE TRAINING	0.00	0.00	-10.00	-10.00	10.00	0.00%
10-007-46093	GRANT FUNDS	0.00	0.00	-4,207.18	-4,207.18	4,207.18	0.00%
10-007-46103	SCHOOL RESOURCE OFFICER FUNDING	-56,151.00	0.00	-60,801.81	-60,801.81	4,650.81	8.28%
10-008-46088	SALE OF ASSETS	0.00	0.00	-21,200.00	-21,200.00	21,200.00	0.00%
10-009-45009	PARKS DONATIONS	0.00	0.00	1,500.00	1,500.00	-1,500.00	0.00%
35 - OTHER REVENUE Totals:		-247,551.00	0.00	-256,814.86	-256,814.86	9,263.86	3.74%
10 - GENERAL FUND Totals:		-5,348,171.00	0.00	-4,324,625.35	-4,324,625.35	-1,023,545.65	-19.14%
Revenue Totals:		-5,348,171.00	0.00	-4,324,625.35	-4,324,625.35	-1,023,545.65	-19.14%
Expense							
Fund: 10 - GENERAL FUND							
Group: 50 - PERSONNEL							
10-001-58100	SALARIES	161,151.00	0.00	125,692.54	125,692.54	35,458.46	22.00%
10-001-58101	PAYROLL EXPENSE	2,305.00	0.00	1,836.66	1,836.66	468.34	20.32%
10-001-58102	WORKERS COMPENSATION	843.00	0.00	1,643.46	1,643.46	-800.46	-94.95%
10-001-58103	HEALTH INSURANCE	44,760.00	0.00	18,555.17	18,555.17	26,204.83	58.55%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-001-58104	RETIREMENT	57,718.00	0.00	16,064.79	16,064.79	41,653.21	72.17%
10-001-58105	UNEMPLOYMENT INSURANCE	270.00	0.00	13.45	13.45	256.55	95.02%
10-001-58107	CELL PHONE STIPEND	2,280.00	0.00	1,707.65	1,707.65	572.35	25.10%
10-001-58125	DENTAL INSURANCE	2,796.00	0.00	886.87	886.87	1,909.13	68.28%
10-001-58126	LIFE INSURANCE	519.00	0.00	130.31	130.31	388.69	74.89%
10-001-58129	LONGEVITY PAY	900.00	0.00	900.00	900.00	0.00	0.00%
10-003-58100	SALARIES	389,627.00	0.00	285,741.97	285,741.97	103,885.03	26.66%
10-003-58101	PAYROLL EXPENSE	5,650.00	0.00	4,056.68	4,056.68	1,593.32	28.20%
10-003-58102	WORKERS COMPENSATION	1,405.00	0.00	2,191.28	2,191.28	-786.28	-55.96%
10-003-58103	HEALTH INSURANCE	18,480.00	0.00	27,153.72	27,153.72	-8,673.72	-46.94%
10-003-58104	RETIREMENT	43,899.00	0.00	36,370.54	36,370.54	7,528.46	17.15%
10-003-58105	UNEMPLOYMENT INSURANCE	270.00	0.00	40.55	40.55	229.45	84.98%
10-003-58107	CELL PHONE STIPEND	1,620.00	0.00	1,578.52	1,578.52	41.48	2.56%
10-003-58110	OVERTIME	0.00	0.00	148.18	148.18	-148.18	0.00%
10-003-58125	DENTAL INSURANCE	1,692.00	0.00	1,126.32	1,126.32	565.68	33.43%
10-003-58126	LIFE INSURANCE	519.00	0.00	393.30	393.30	125.70	24.22%
10-003-58129	LONGEVITY PAY	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
10-004-58100	SALARIES	193,015.00	0.00	147,136.19	147,136.19	45,878.81	23.77%
10-004-58101	PAYROLL EXPENSE	2,799.00	0.00	2,148.53	2,148.53	650.47	23.24%
10-004-58102	WORKERS COMPENSATION	7,933.00	0.00	1,095.64	1,095.64	6,837.36	86.19%
10-004-58103	HEALTH INSURANCE	18,480.00	0.00	7,126.69	7,126.69	11,353.31	61.44%
10-004-58104	RETIREMENT	35,708.00	0.00	18,799.55	18,799.55	16,908.45	47.35%
10-004-58105	UNEMPLOYMENT INSURANCE	180.00	0.00	17.99	17.99	162.01	90.01%
10-004-58109	CERTIFICATE PAY	6,550.00	0.00	2,375.00	2,375.00	4,175.00	63.74%
10-004-58125	DENTAL INSURANCE	1,128.00	0.00	563.16	563.16	564.84	50.07%
10-004-58126	LIFE INSURANCE	346.00	0.00	174.80	174.80	171.20	49.48%
10-004-58127	PHYSICALS & GYM MEMBERSHIPS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
10-004-58129	LONGEVITY PAY	600.00	0.00	600.00	600.00	0.00	0.00%
10-005-58100	SALARIES	77,175.00	0.00	59,082.93	59,082.93	18,092.07	23.44%
10-005-58101	PAYROLL EXPENSE	1,119.00	0.00	833.19	833.19	285.81	25.54%
10-005-58102	WORKERS COMPENSATION	281.00	0.00	547.82	547.82	-266.82	-94.95%
10-005-58103	HEALTH INSURANCE	9,240.00	0.00	249.56	249.56	8,990.44	97.30%
10-005-58104	RETIREMENT	14,277.00	0.00	7,514.71	7,514.71	6,762.29	47.36%
10-005-58105	UNEMPLOYMENT INSURANCE	90.00	0.00	9.00	9.00	81.00	90.00%
10-005-58107	CELL PHONE STIPEND	249.00	0.00	394.63	394.63	-145.63	-58.49%
10-005-58125	DENTAL INSURANCE	564.00	0.00	281.58	281.58	282.42	50.07%
10-005-58126	LIFE INSURANCE	173.00	0.00	87.40	87.40	85.60	49.48%
10-005-58129	LONGEVITY PAY	300.00	0.00	300.00	300.00	0.00	0.00%
10-006-58100	SALARIES	104,630.00	0.00	76,384.09	76,384.09	28,245.91	27.00%
10-006-58101	PAYROLL EXPENSE	1,540.00	0.00	1,105.57	1,105.57	434.43	28.21%
10-006-58102	WORKERS COMPENSATION	562.00	0.00	0.00	0.00	562.00	100.00%
10-006-58103	HEALTH INSURANCE	18,480.00	0.00	7,003.95	7,003.95	11,476.05	62.10%
10-006-58104	RETIREMENT	19,357.00	0.00	9,774.81	9,774.81	9,582.19	49.50%
10-006-58105	UNEMPLOYMENT INSURANCE	180.00	0.00	35.28	35.28	144.72	80.40%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-006-58107	CELL PHONE STIPEND	249.00	0.00	394.63	394.63	-145.63	-58.49%
10-006-58109	CERTIFICATE PAY	221.00	0.00	349.79	349.79	-128.79	-58.28%
10-006-58125	DENTAL INSURANCE	1,128.00	0.00	563.16	563.16	564.84	50.07%
10-006-58126	LIFE INSURANCE	346.00	0.00	174.80	174.80	171.20	49.48%
10-006-58129	LONGEVITY PAY	600.00	0.00	600.00	600.00	0.00	0.00%
10-006-58132	BAILIFF DUTIES	1,600.00	0.00	0.00	0.00	1,600.00	100.00%
10-007-58100	SALARIES	1,166,120.00	0.00	878,514.70	878,514.70	287,605.30	24.66%
10-007-58101	PAYROLL EXPENSE	17,750.00	0.00	12,683.28	12,683.28	5,066.72	28.54%
10-007-58102	WORKERS COMPENSATION	74,197.00	0.00	34,315.19	34,315.19	39,881.81	53.75%
10-007-58103	HEALTH INSURANCE	157,080.00	0.00	133,932.57	133,932.57	23,147.43	14.74%
10-007-58104	RETIREMENT	215,732.00	0.00	119,101.27	119,101.27	96,630.73	44.79%
10-007-58105	UNEMPLOYMENT INSURANCE	1,530.00	0.00	162.48	162.48	1,367.52	89.38%
10-007-58107	CELL PHONE STIPEND	745.00	0.00	0.00	0.00	745.00	100.00%
10-007-58109	CERTIFICATE PAY	4,154.00	0.00	2,309.14	2,309.14	1,844.86	44.41%
10-007-58110	OVERTIME	58,000.00	0.00	19,979.66	19,979.66	38,020.34	65.55%
10-007-58125	DENTAL INSURANCE	9,588.00	0.00	4,712.76	4,712.76	4,875.24	50.85%
10-007-58126	LIFE INSURANCE	2,940.00	0.00	1,462.80	1,462.80	1,477.20	50.24%
10-007-58127	PHYSICALS & GYM MEMBERSHIPS	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
10-007-58128	ACCRUED COMP & VACATION	0.00	0.00	19,261.78	19,261.78	-19,261.78	0.00%
10-007-58129	LONGEVITY PAY	5,100.00	0.00	5,100.00	5,100.00	0.00	0.00%
10-008-58100	SALARIES	0.00	0.00	1,009.93	1,009.93	-1,009.93	0.00%
50 - PERSONNEL Totals:		2,973,240.00	0.00	2,106,001.97	2,106,001.97	867,238.03	29.17%
Group: 55 - SUPPLIES							
10-001-58200	POSTAGE & SHIPPING	2,070.00	0.00	3,100.00	3,100.00	-1,030.00	-49.76%
10-001-58201	OFFICE SUPPLIES	4,658.00	0.00	4,109.18	4,109.18	548.82	11.78%
10-001-58202	FLOWERS/GIFTS/PLAQUES	2,070.00	0.00	211.60	211.60	1,858.40	89.78%
10-001-58203	BASIC OPERATING SUPPLIES	0.00	0.00	3,901.85	3,901.85	-3,901.85	0.00%
10-001-58204	PRINTING & BINDING	0.00	0.00	40.38	40.38	-40.38	0.00%
10-001-58205	MINOR EQUIPMENT: OFFICE	533.00	0.00	2,470.05	2,470.05	-1,937.05	-363.42%
10-001-58208	UNIFORMS & SUPPLIES	311.00	0.00	991.26	991.26	-680.26	-218.73%
10-001-58214	FINANCE CHARGES	2,500.00	0.00	440.84	440.84	2,059.16	82.37%
10-001-58223	EQUIPMENT	533.00	0.00	1,161.33	1,161.33	-628.33	-117.89%
10-001-58265	FACILITIES MAINT SUPPLIES	515.00	0.00	689.75	689.75	-174.75	-33.93%
10-001-58268	SUBSCRIPTIONS & PUBLICATIONS	0.00	0.00	6,316.20	6,316.20	-6,316.20	0.00%
10-003-58200	POSTAGE & SHIPPING	515.00	0.00	0.00	0.00	515.00	100.00%
10-003-58201	OFFICE SUPPLIES	3,000.00	0.00	1,478.66	1,478.66	1,521.34	50.71%
10-003-58202	FLOWERS/GIFTS/PLAQUES	100.00	0.00	120.00	120.00	-20.00	-20.00%
10-003-58203	BASIC OPERATING SUPPLIES	750.00	0.00	1,029.29	1,029.29	-279.29	-37.24%
10-003-58204	PRINTING & BINDING	300.00	0.00	0.00	0.00	300.00	100.00%
10-003-58205	MINOR EQUIPMENT: OFFICE	400.00	0.00	419.78	419.78	-19.78	-4.95%
10-003-58207	MV REPAIR & MAINTENANCE	200.00	0.00	1,795.71	1,795.71	-1,595.71	-797.86%
10-003-58208	UNIFORMS & SUPPLIES	300.00	0.00	70.57	70.57	229.43	76.48%
10-003-58214	FINANCE CHARGES	0.00	0.00	1,791.17	1,791.17	-1,791.17	0.00%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-003-58265	FACILITIES MAINT SUPPLIES	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
10-003-58268	SUBSCRIPTIONS & PUBLICATIONS	150.00	0.00	296.84	296.84	-146.84	-97.89%
10-003-58282	HEALTH PLAN REVIEW	0.00	0.00	100.00	100.00	-100.00	0.00%
10-004-58200	POSTAGE & SHIPPING	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
10-004-58201	OFFICE SUPPLIES	500.00	0.00	183.99	183.99	316.01	63.20%
10-004-58202	FLOWERS/GIFTS/PLAQUES	500.00	0.00	0.00	0.00	500.00	100.00%
10-004-58203	BASIC OPERATING SUPPLIES	4,500.00	0.00	441.11	441.11	4,058.89	90.20%
10-004-58205	MINOR EQUIPMENT: OFFICE	0.00	0.00	550.00	550.00	-550.00	0.00%
10-004-58206	MV OILS, LUBRICANTS & FLUIDS	0.00	0.00	349.05	349.05	-349.05	0.00%
10-004-58207	MV REPAIR & MAINTENANCE	8,700.00	0.00	789.74	789.74	7,910.26	90.92%
10-004-58208	UNIFORMS & SUPPLIES	2,500.00	0.00	544.65	544.65	1,955.35	78.21%
10-004-58216	PPE AND SUPPLIES	5,000.00	0.00	1,460.67	1,460.67	3,539.33	70.79%
10-004-58265	FACILITIES MAINT SUPPLIES	0.00	0.00	27.84	27.84	-27.84	0.00%
10-005-58200	POSTAGE & SHIPPING	104.00	0.00	0.00	0.00	104.00	100.00%
10-005-58201	OFFICE SUPPLIES	1,553.00	0.00	407.65	407.65	1,145.35	73.75%
10-005-58202	FLOWERS/GIFTS/PLAQUES	1,553.00	0.00	1,112.12	1,112.12	440.88	28.39%
10-005-58203	BASIC OPERATING SUPPLIES	569.00	0.00	267.93	267.93	301.07	52.91%
10-005-58204	PRINTING & BINDING	533.00	0.00	562.28	562.28	-29.28	-5.49%
10-005-58205	MINOR EQUIPMENT: OFFICE	3,002.00	0.00	0.00	0.00	3,002.00	100.00%
10-005-58208	UNIFORMS & SUPPLIES	1,397.00	0.00	47.70	47.70	1,349.30	96.59%
10-005-58266	MINOR EQUIPMENT: FIELD	518.00	0.00	0.00	0.00	518.00	100.00%
10-005-58269	PROMOTIONAL SUPPLIES	25,000.00	0.00	4,910.08	4,910.08	20,089.92	80.36%
10-006-58201	OFFICE SUPPLIES	1,035.00	0.00	177.04	177.04	857.96	82.89%
10-006-58202	FLOWERS/GIFTS/PLAQUES	207.00	0.00	0.00	0.00	207.00	100.00%
10-006-58205	MINOR EQUIPMENT: OFFICE	0.00	0.00	65.00	65.00	-65.00	0.00%
10-006-58208	UNIFORMS & SUPPLIES	0.00	0.00	110.00	110.00	-110.00	0.00%
10-006-58214	FINANCE CHARGES	15,000.00	0.00	10,945.38	10,945.38	4,054.62	27.03%
10-007-58200	POSTAGE & SHIPPING	320.00	0.00	96.47	96.47	223.53	69.85%
10-007-58201	OFFICE SUPPLIES	5,693.00	0.00	138.24	138.24	5,554.76	97.57%
10-007-58202	FLOWERS/GIFTS/PLAQUES	453.00	0.00	97.02	97.02	355.98	78.58%
10-007-58203	BASIC OPERATING SUPPLIES	3,105.00	0.00	2,201.60	2,201.60	903.40	29.10%
10-007-58204	PRINTING & BINDING	853.00	0.00	0.00	0.00	853.00	100.00%
10-007-58205	MINOR EQUIPMENT: OFFICE	5,382.00	0.00	2,349.87	2,349.87	3,032.13	56.34%
10-007-58206	MV OILS, LUBRICANTS & FLUIDS	533.00	0.00	0.00	0.00	533.00	100.00%
10-007-58207	MV REPAIR & MAINTENANCE	12,000.00	0.00	14,628.20	14,628.20	-2,628.20	-21.90%
10-007-58208	UNIFORMS & SUPPLIES	14,283.00	0.00	10,960.36	10,960.36	3,322.64	23.26%
10-007-58214	FINANCE CHARGES	1,200.00	0.00	861.38	861.38	338.62	28.22%
10-007-58227	ICE & INCLEMENT WEATHER	0.00	0.00	216.44	216.44	-216.44	0.00%
10-007-58253	SAFETY EQUIPMENT & SUPPLIES	2,962.00	0.00	405.00	405.00	2,557.00	86.33%
10-007-58260	BUILDING & FACILITIES REPAIRS	6,396.00	0.00	6,812.21	6,812.21	-416.21	-6.51%
10-007-58265	FACILITIES MAINT SUPPLIES	14,464.00	0.00	10,188.19	10,188.19	4,275.81	29.56%
10-007-58266	MINOR EQUIPMENT: FIELD	33,248.00	0.00	16,955.06	16,955.06	16,292.94	49.00%
10-007-58267	OPERATING SUPPLIES NON CONSUMA	1,066.00	0.00	544.49	544.49	521.51	48.92%
10-007-58268	SUBSCRIPTIONS & PUBLICATIONS	3,494.00	0.00	4,596.14	4,596.14	-1,102.14	-31.54%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-007-58270	MV FUEL	25,875.00	0.00	36,682.95	36,682.95	-10,807.95	-41.77%
10-007-58271	MV TIRES, TUBES & BATTERIES	10,000.00	0.00	7,864.40	7,864.40	2,135.60	21.36%
10-007-58275	SPECIAL EVENTS	1,035.00	0.00	342.59	342.59	692.41	66.90%
10-007-58276	AMMUNITION & WEAPONS RELATED	9,134.00	0.00	696.72	696.72	8,437.28	92.37%
10-008-58202	FLOWERS/GIFTS/PLAQUES	0.00	0.00	2,525.00	2,525.00	-2,525.00	0.00%
10-008-58203	BASIC OPERATING SUPPLIES	1,139.00	0.00	193.46	193.46	945.54	83.01%
10-008-58207	MV REPAIR & MAINTENANCE	2,588.00	0.00	2,947.68	2,947.68	-359.68	-13.90%
10-008-58208	UNIFORMS & SUPPLIES	1,035.00	0.00	124.80	124.80	910.20	87.94%
10-008-58222	MINOR TOOLS	3,167.00	0.00	0.00	0.00	3,167.00	100.00%
10-008-58223	EQUIPMENT	0.00	0.00	514.83	514.83	-514.83	0.00%
10-008-58224	MISC. TOOLS/SUPPLIES	0.00	0.00	146.09	146.09	-146.09	0.00%
10-008-58253	SAFETY EQUIPMENT & SUPPLIES	1,066.00	0.00	0.00	0.00	1,066.00	100.00%
10-008-58260	BUILDING & FACILITIES REPAIRS	24,840.00	0.00	2,379.49	2,379.49	22,460.51	90.42%
10-008-58263	PUBLIC WORKS BUILDING	0.00	0.00	375.00	375.00	-375.00	0.00%
10-008-58265	FACILITIES MAINT SUPPLIES	5,175.00	0.00	5,273.32	5,273.32	-98.32	-1.90%
10-008-58266	MINOR EQUIPMENT: FIELD	4,140.00	0.00	2,613.56	2,613.56	1,526.44	36.87%
10-008-58270	MV FUEL	57,491.00	0.00	936.01	936.01	56,554.99	98.37%
10-008-58275	SPECIAL EVENTS	0.00	0.00	1,425.74	1,425.74	-1,425.74	0.00%
10-009-58265	FACILITIES MAINT SUPPLIES	0.00	0.00	1,538.62	1,538.62	-1,538.62	0.00%
10-009-58454	PARKS MAINTENANCE	40,000.00	0.00	36,618.76	36,618.76	3,381.24	8.45%
10-010-58210	TRAFFIC & STREET SIGNS	7,500.00	0.00	3,402.95	3,402.95	4,097.05	54.63%
10-010-58225	ASPHALT MATERIALS	50,000.00	0.00	21,396.05	21,396.05	28,603.95	57.21%
10-010-58226	ROAD BASE MATERIALS - PAVING	30,000.00	0.00	0.00	0.00	30,000.00	100.00%
10-010-58227	ICE & INCLEMENT WEATHER	4,500.00	0.00	0.00	0.00	4,500.00	100.00%
10-010-58251	BARRICADES/MARKERS	2,500.00	0.00	12,750.00	12,750.00	-10,250.00	-410.00%
55 - SUPPLIES Totals:		481,213.00	0.00	265,285.38	265,285.38	215,927.62	44.87%
Group: 60 - UTILITIES							
10-004-58305	COMMUNICATION SERVICES	8,500.00	0.00	4,247.67	4,247.67	4,252.33	50.03%
10-007-58305	COMMUNICATION SERVICES	4,451.00	0.00	4,917.43	4,917.43	-466.43	-10.48%
10-008-58300	ELECTRICITY	50,000.00	0.00	43,459.32	43,459.32	6,540.68	13.08%
10-008-58301	NATURAL GAS	5,175.00	0.00	6,488.89	6,488.89	-1,313.89	-25.39%
10-008-58302	TELEPHONE	15,525.00	0.00	0.00	0.00	15,525.00	100.00%
10-008-58305	COMMUNICATION SERVICES	46,575.00	0.00	13,612.68	13,612.68	32,962.32	70.77%
60 - UTILITIES Totals:		130,226.00	0.00	72,725.99	72,725.99	57,500.01	44.15%
Group: 65 - CONTRACTUAL SERVICES							
10-001-58400	TRAVEL & TRAINING	16,000.00	0.00	11,775.20	11,775.20	4,224.80	26.41%
10-001-58401	CONSULTANTS & PROFESSIONALS	25,875.00	0.00	0.00	0.00	25,875.00	100.00%
10-001-58402	ADVERTISING & LEGAL NOTICES	1,553.00	0.00	1,650.00	1,650.00	-97.00	-6.25%
10-001-58403	PRINTING & BINDING	3,726.00	0.00	201.68	201.68	3,524.32	94.59%
10-001-58404	PROPERTY & LIABILITY	8,100.00	0.00	7,336.09	7,336.09	763.91	9.43%
10-001-58406	PROFESSIONAL LICENSE	1,035.00	0.00	157.50	157.50	877.50	84.78%
10-001-58407	DUES & MEMBERSHIPS	3,105.00	0.00	9,152.00	9,152.00	-6,047.00	-194.75%
10-001-58408	SPECIAL EVENTS	10,000.00	0.00	6,045.73	6,045.73	3,954.27	39.54%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-001-58414	FINANCE CHARGES	0.00	0.00	40.00	40.00	-40.00	0.00%
10-001-58415	FINES & PENALTIES	0.00	0.00	132.54	132.54	-132.54	0.00%
10-001-58417	ACCOUNTING & AUDITOR	58,800.00	0.00	19,050.01	19,050.01	39,749.99	67.60%
10-001-58418	CONTRACTUAL SERVICES	67,000.00	0.00	46,623.90	46,623.90	20,376.10	30.41%
10-001-58426	SOFTWARE TECH SUPPORT	70,000.00	0.00	88,180.92	88,180.92	-18,180.92	-25.97%
10-001-58437	PUBLIC SAFETY ALERT SYSTEM	2,846.00	0.00	1,370.72	1,370.72	1,475.28	51.84%
10-001-58438	IT CONTRACT	3,987.00	0.00	0.00	0.00	3,987.00	100.00%
10-001-58451	EQUIPMENT RENTAL	9,936.00	0.00	8,876.34	8,876.34	1,059.66	10.66%
10-003-58400	TRAVEL & TRAINING	10,000.00	0.00	3,469.31	3,469.31	6,530.69	65.31%
10-003-58401	CONSULTANTS & PROFESSIONALS	10,000.00	0.00	2,100.00	2,100.00	7,900.00	79.00%
10-003-58402	ADVERTISING & LEGAL NOTICES	4,000.00	0.00	231.00	231.00	3,769.00	94.23%
10-003-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-003-58406	PROFESSIONAL LICENSE	100.00	0.00	0.00	0.00	100.00	100.00%
10-003-58407	DUES & MEMBERSHIPS	750.00	0.00	1,284.50	1,284.50	-534.50	-71.27%
10-003-58418	CONTRACTUAL SERVICES	55,000.00	0.00	29,605.84	29,605.84	25,394.16	46.17%
10-003-58423	FOOD SERVICE INSPECTOR	10,000.00	0.00	11,150.00	11,150.00	-1,150.00	-11.50%
10-003-58424	ENGINEERING/CITY ENGINEER	5,000.00	0.00	261,143.29	261,143.29	-256,143.29	-5,122.87%
10-003-58426	SOFTWARE TECH SUPPORT	15,000.00	0.00	5,103.85	5,103.85	9,896.15	65.97%
10-003-58435	POOL INSPECTOR	0.00	0.00	1,600.00	1,600.00	-1,600.00	0.00%
10-003-58438	IT CONTRACT	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
10-003-58463	ECONOMIC DEVELOPMENT	1,000.00	0.00	342.03	342.03	657.97	65.80%
10-004-58400	TRAVEL & TRAINING	13,000.00	0.00	1,903.71	1,903.71	11,096.29	85.36%
10-004-58404	PROPERTY & LIABILITY	0.00	0.00	12,812.33	12,812.33	-12,812.33	0.00%
10-004-58407	DUES & MEMBERSHIPS	5,600.00	0.00	1,478.98	1,478.98	4,121.02	73.59%
10-004-58418	CONTRACTUAL SERVICES	16,600.00	0.00	5,398.34	5,398.34	11,201.66	67.48%
10-004-58426	SOFTWARE TECH SUPPORT	0.00	0.00	2,778.89	2,778.89	-2,778.89	0.00%
10-004-58427	EQUIPMENT TECH SUPPORT	11,000.00	0.00	179.46	179.46	10,820.54	98.37%
10-004-58437	PUBLIC SAFETY ALERT SYSTEM	0.00	0.00	1,370.72	1,370.72	-1,370.72	0.00%
10-004-58452	VEHICLE LEASE	22,649.00	0.00	10,410.40	10,410.40	12,238.60	54.04%
10-004-58455	EMERGENCY MANAGEMENT	17,000.00	0.00	3,070.18	3,070.18	13,929.82	81.94%
10-005-58400	TRAVEL & TRAINING	10,350.00	0.00	2,855.38	2,855.38	7,494.62	72.41%
10-005-58401	CONSULTANTS & PROFESSIONALS	8,280.00	0.00	1,195.00	1,195.00	7,085.00	85.57%
10-005-58402	ADVERTISING & LEGAL NOTICES	2,070.00	0.00	1,768.25	1,768.25	301.75	14.58%
10-005-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-005-58406	PROFESSIONAL LICENSE	414.00	0.00	0.00	0.00	414.00	100.00%
10-005-58407	DUES & MEMBERSHIPS	12,000.00	0.00	2,466.68	2,466.68	9,533.32	79.44%
10-005-58408	SPECIAL EVENTS	25,000.00	0.00	18,853.67	18,853.67	6,146.33	24.59%
10-005-58416	LEGAL/CITY ATTORNEY	50,000.00	0.00	51,646.41	51,646.41	-1,646.41	-3.29%
10-005-58418	CONTRACTUAL SERVICES	4,554.00	0.00	3,202.84	3,202.84	1,351.16	29.67%
10-005-58419	ELECTIONS ADMINISTRATION	5,900.00	0.00	0.00	0.00	5,900.00	100.00%
10-005-58426	SOFTWARE TECH SUPPORT	518.00	0.00	950.00	950.00	-432.00	-83.40%
10-005-58437	PUBLIC SAFETY ALERT SYSTEM	1,108.00	0.00	1,370.72	1,370.72	-262.72	-23.71%
10-005-58438	IT CONTRACT	4,107.00	0.00	0.00	0.00	4,107.00	100.00%
10-005-58450	GOVERNMENT & MISC OPERATING	1,553.00	0.00	0.00	0.00	1,553.00	100.00%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-006-58400	TRAVEL & TRAINING	3,105.00	0.00	1,153.22	1,153.22	1,951.78	62.86%
10-006-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-006-58406	PROFESSIONAL LICENSE	0.00	0.00	142.00	142.00	-142.00	0.00%
10-006-58407	DUES & MEMBERSHIPS	85.00	0.00	110.00	110.00	-25.00	-29.41%
10-006-58416	LEGAL/CITY ATTORNEY	12,000.00	0.00	6,000.00	6,000.00	6,000.00	50.00%
10-006-58418	CONTRACTUAL SERVICES	0.00	0.00	90.25	90.25	-90.25	0.00%
10-006-58421	MUNICIPAL JUDGE	18,500.00	0.00	15,000.00	15,000.00	3,500.00	18.92%
10-006-58422	MAGISTRATE	3,105.00	0.00	2,000.00	2,000.00	1,105.00	35.59%
10-006-58426	SOFTWARE TECH SUPPORT	3,000.00	0.00	1,250.00	1,250.00	1,750.00	58.33%
10-006-58438	IT CONTRACT	4,140.00	0.00	0.00	0.00	4,140.00	100.00%
10-006-58441	JURY SERVICE	207.00	0.00	0.00	0.00	207.00	100.00%
10-007-58400	TRAVEL & TRAINING	10,000.00	0.00	10,319.29	10,319.29	-319.29	-3.19%
10-007-58402	ADVERTISING & LEGAL NOTICES	107.00	0.00	1,095.64	1,095.64	-988.64	-923.96%
10-007-58403	PRINTING & BINDING	640.00	0.00	351.67	351.67	288.33	45.05%
10-007-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-007-58407	DUES & MEMBERSHIPS	1,760.00	0.00	281.85	281.85	1,478.15	83.99%
10-007-58408	SPECIAL EVENTS	0.00	0.00	207.27	207.27	-207.27	0.00%
10-007-58410	LAB TESTING	6,000.00	0.00	1,844.00	1,844.00	4,156.00	69.27%
10-007-58418	CONTRACTUAL SERVICES	112,000.00	0.00	49,081.59	49,081.59	62,918.41	56.18%
10-007-58420	INMATE HOUSING	1,242.00	0.00	211.50	211.50	1,030.50	82.97%
10-007-58426	SOFTWARE TECH SUPPORT	0.00	0.00	13,662.57	13,662.57	-13,662.57	0.00%
10-007-58437	PUBLIC SAFETY ALERT SYSTEM	1,108.00	0.00	1,370.72	1,370.72	-262.72	-23.71%
10-007-58438	IT CONTRACT	4,107.00	0.00	0.00	0.00	4,107.00	100.00%
10-007-58450	GOVERNMENT & MISC OPERATING	673.00	0.00	0.00	0.00	673.00	100.00%
10-007-58451	EQUIPMENT RENTAL	0.00	0.00	3,409.09	3,409.09	-3,409.09	0.00%
10-007-58452	VEHICLE LEASE	61,836.00	0.00	66,441.31	66,441.31	-4,605.31	-7.45%
10-007-58462	ANIMAL CONTROL	68,879.00	0.00	40,837.50	40,837.50	28,041.50	40.71%
10-008-58400	TRAVEL & TRAINING	3,105.00	0.00	94.55	94.55	3,010.45	96.95%
10-008-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
10-008-58405	REPAIR & MAINTENANCE	0.00	0.00	5,695.25	5,695.25	-5,695.25	0.00%
10-008-58408	SPECIAL EVENTS	40,000.00	0.00	2,083.16	2,083.16	37,916.84	94.79%
10-008-58410	LAB TESTING	0.00	0.00	57.00	57.00	-57.00	0.00%
10-008-58418	CONTRACTUAL SERVICES	15,525.00	0.00	83,678.39	83,678.39	-68,153.39	-438.99%
10-008-58425	SOLID WASTE COLLECTION	7,245.00	0.00	0.00	0.00	7,245.00	100.00%
10-008-58426	SOFTWARE TECH SUPPORT	0.00	0.00	481.54	481.54	-481.54	0.00%
10-008-58438	IT CONTRACT	4,140.00	0.00	0.00	0.00	4,140.00	100.00%
10-008-58450	GOVERNMENT & MISC OPERATING	10,000.00	0.00	0.00	0.00	10,000.00	100.00%
10-008-58451	EQUIPMENT RENTAL	2,132.00	0.00	6,299.12	6,299.12	-4,167.12	-195.46%
10-008-58452	VEHICLE LEASE	0.00	0.00	3,842.37	3,842.37	-3,842.37	0.00%
10-008-58453	REPAIR & MAINTENANCE - OTHER	0.00	0.00	104.00	104.00	-104.00	0.00%
10-008-58479	LANDSCAPING CONTRACT	50,000.00	0.00	0.00	0.00	50,000.00	100.00%
10-009-58401	CONSULTANTS & PROFESSIONALS	25,000.00	0.00	84.28	84.28	24,915.72	99.66%
10-009-58418	CONTRACTUAL SERVICES	0.00	0.00	7,033.18	7,033.18	-7,033.18	0.00%
10-010-58401	CONSULTANTS & PROFESSIONALS	10,000.00	0.00	0.00	0.00	10,000.00	100.00%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
10-010-58413	CONTRACT STREET REPAIR	25,000.00	0.00	40,650.44	40,650.44	-15,650.44	-62.60%
10-010-58424	ENGINEERING/CITY ENGINEER	25,000.00	0.00	780.74	780.74	24,219.26	96.88%
65 - CONTRACTUAL SERVICES Totals:		1,178,657.00	0.00	1,070,139.55	1,070,139.55	108,517.45	9.21%
Group: 70 - TRANSFERS & RESTRICTED FUNDS							
10-001-58716	PAYING AGENT FEES	0.00	0.00	300.00	300.00	-300.00	0.00%
10-001-58769	M&O TO I&S	100,000.00	0.00	0.00	0.00	100,000.00	100.00%
70 - TRANSFERS & RESTRICTED FUNDS Totals:		100,000.00	0.00	300.00	300.00	99,700.00	99.70%
Group: 75 - CAPITAL OUTLAY							
10-001-58600	OFFICE EQUIPMENT	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
10-001-58651	COUNCIL APPROVED EXPENDITURES	175,000.00	0.00	0.00	0.00	175,000.00	100.00%
10-003-58600	OFFICE EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
10-003-58612	SOFTWARE	0.00	0.00	17,567.00	17,567.00	-17,567.00	0.00%
10-007-58601	VEHICLE EQUIPMENT	50,000.00	0.00	4,902.00	4,902.00	45,098.00	90.20%
10-008-58606	CAPITAL PROJECTS CONTRACTS	0.00	0.00	19,600.00	19,600.00	-19,600.00	0.00%
10-008-58624	EQUIPMENT PURCHASE	0.00	0.00	17,326.60	17,326.60	-17,326.60	0.00%
10-009-58609	PARKS IMPROVEMENTS	250,000.00	0.00	0.00	0.00	250,000.00	100.00%
10-009-58624	EQUIPMENT PURCHASE	0.00	0.00	9,747.95	9,747.95	-9,747.95	0.00%
75 - CAPITAL OUTLAY Totals:		478,500.00	0.00	69,143.55	69,143.55	409,356.45	85.55%
10 - GENERAL FUND Totals:		5,341,836.00	0.00	3,583,596.44	3,583,596.44	1,758,239.56	32.91%
Expense Totals:		5,341,836.00	0.00	3,583,596.44	3,583,596.44	1,758,239.56	32.91%
10 - GENERAL FUND Totals:		-6,335.00	0.00	-741,028.91	-741,028.91	734,693.91	
20 - WATER FUND							
Revenue							
Fund: 20 - WATER FUND							
Group: 15 - ADMINISTRATIVE FEES							
20-020-45005	INTEREST REVENUE	-125,000.00	0.00	-155,120.32	-155,120.32	30,120.32	24.10%
15 - ADMINISTRATIVE FEES Totals:		-125,000.00	0.00	-155,120.32	-155,120.32	30,120.32	24.10%
Group: 35 - OTHER REVENUE							
20-020-45032	REIMBURSEMENT FOR REPAIRS	0.00	0.00	-750.00	-750.00	750.00	0.00%
20-020-45041	REFUNDS/ BANK CREDITS	0.00	0.00	-5,852.34	-5,852.34	5,852.34	0.00%
20-020-45042	MISCELLANEOUS REVENUE	-1,200.00	0.00	-200.00	-200.00	-1,000.00	-83.33%
20-020-46088	SALE OF ASSETS	0.00	0.00	-61,209.23	-61,209.23	61,209.23	0.00%
35 - OTHER REVENUE Totals:		-1,200.00	0.00	-68,011.57	-68,011.57	66,811.57	5,567.63%
Group: 40 - TRANSFERS							
20-020-48756	2019 COOS - TWDB - FT WORTH WT	-244,414.00	0.00	-226,606.80	-226,606.80	-17,807.20	-7.29%
20-020-48757	WP CO S21	-163,572.00	0.00	-119,544.00	-119,544.00	-44,028.00	-26.92%
40 - TRANSFERS Totals:		-407,986.00	0.00	-346,150.80	-346,150.80	-61,835.20	-15.16%
Group: 45 - UTILITY REVENUE							
20-020-45000	USER CHARGES	-3,015,000.00	0.00	-2,031,250.59	-2,031,250.59	-983,749.41	-32.63%
20-020-45001	PENALTIES	-30,000.00	0.00	-22,716.19	-22,716.19	-7,283.81	-24.28%
20-020-45002	NEW ACCOUNT FEES	-13,000.00	0.00	-13,360.45	-13,360.45	360.45	2.77%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
20-020-45003	TAP FEES	-3,000.00	0.00	-705.57	-705.57	-2,294.43	-76.48%
20-020-45004	IMPACT FEES	-50,000.00	0.00	-60,697.00	-60,697.00	10,697.00	21.39%
20-020-45007	METER FEE	-25,000.00	0.00	-8,492.79	-8,492.79	-16,507.21	-66.03%
20-020-45008	METER BOX FEE	-4,500.00	0.00	-2,750.00	-2,750.00	-1,750.00	-38.89%
20-020-45030	RECONNECT FEES	-10,000.00	0.00	-13,340.00	-13,340.00	3,340.00	33.40%
20-020-45031	NSF FEES	-600.00	0.00	-960.00	-960.00	360.00	60.00%
20-020-45048	BORE FEES	0.00	0.00	-500.00	-500.00	500.00	0.00%
45 - UTILITY REVENUE Totals:		-3,151,100.00	0.00	-2,154,772.59	-2,154,772.59	-996,327.41	-31.62%
20 - WATER FUND Totals:		-3,685,286.00	0.00	-2,724,055.28	-2,724,055.28	-961,230.72	-26.08%
Revenue Totals:		-3,685,286.00	0.00	-2,724,055.28	-2,724,055.28	-961,230.72	-26.08%

Expense

Fund: 20 - WATER FUND

Group: 50 - PERSONNEL

20-020-58100	SALARIES	662,835.00	0.00	586,348.31	586,348.31	76,486.69	11.54%
20-020-58101	PAYROLL EXPENSE	10,041.00	0.00	8,769.09	8,769.09	1,271.91	12.67%
20-020-58102	WORKERS COMPENSATION	16,358.00	0.00	20,589.11	20,589.11	-4,231.11	-25.87%
20-020-58103	HEALTH INSURANCE	83,160.00	0.00	81,283.82	81,283.82	1,876.18	2.26%
20-020-58104	RETIREMENT	91,086.00	0.00	76,260.95	76,260.95	14,825.05	16.28%
20-020-58105	UNEMPLOYMENT INSURANCE	810.00	0.00	244.11	244.11	565.89	69.86%
20-020-58107	CELL PHONE STIPEND	4,320.00	0.00	3,115.50	3,115.50	1,204.50	27.88%
20-020-58109	CERTIFICATE PAY	5,040.00	0.00	3,590.47	3,590.47	1,449.53	28.76%
20-020-58110	OVERTIME	31,800.00	0.00	19,387.20	19,387.20	12,412.80	39.03%
20-020-58125	DENTAL INSURANCE	5,076.00	0.00	3,288.95	3,288.95	1,787.05	35.21%
20-020-58126	LIFE INSURANCE	1,556.00	0.00	923.30	923.30	632.70	40.66%
20-020-58128	ACCRUED COMP & VACATION	0.00	0.00	1,222.08	1,222.08	-1,222.08	0.00%
20-020-58129	LONGEVITY PAY	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
50 - PERSONNEL Totals:		915,082.00	0.00	808,022.89	808,022.89	107,059.11	11.70%

Group: 55 - SUPPLIES

20-020-58200	POSTAGE & SHIPPING	15,000.00	0.00	0.00	0.00	15,000.00	100.00%
20-020-58201	OFFICE SUPPLIES	5,000.00	0.00	1,458.51	1,458.51	3,541.49	70.83%
20-020-58202	FLOWERS/GIFTS/PLAQUES	300.00	0.00	0.00	0.00	300.00	100.00%
20-020-58203	BASIC OPERATING SUPPLIES	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
20-020-58205	MINOR EQUIPMENT: OFFICE	3,000.00	0.00	2,999.99	2,999.99	0.01	0.00%
20-020-58207	MV REPAIR & MAINTENANCE	10,400.00	0.00	11,550.18	11,550.18	-1,150.18	-11.06%
20-020-58208	UNIFORMS & SUPPLIES	6,000.00	0.00	5,249.48	5,249.48	750.52	12.51%
20-020-58214	FINANCE CHARGES	60,000.00	0.00	87,611.00	87,611.00	-27,611.00	-46.02%
20-020-58222	MINOR TOOLS	0.00	0.00	1,263.68	1,263.68	-1,263.68	0.00%
20-020-58223	EQUIPMENT	3,000.00	0.00	6,719.59	6,719.59	-3,719.59	-123.99%
20-020-58224	MISC. TOOLS/SUPPLIES	4,000.00	0.00	2,203.14	2,203.14	1,796.86	44.92%
20-020-58230	CHEMICALS	50,000.00	0.00	10,084.05	10,084.05	39,915.95	79.83%
20-020-58231	WATER METERS	20,000.00	0.00	27,743.98	27,743.98	-7,743.98	-38.72%
20-020-58232	FIRE HYDRANTS	10,000.00	0.00	0.00	0.00	10,000.00	100.00%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
20-020-58253	SAFETY EQUIPMENT & SUPPLIES	2,874.00	0.00	4,000.41	4,000.41	-1,126.41	-39.19%
20-020-58260	BUILDING & FACILITIES REPAIRS	3,984.00	0.00	2,525.77	2,525.77	1,458.23	36.60%
20-020-58265	FACILITIES MAINT SUPPLIES	500.00	0.00	2,796.19	2,796.19	-2,296.19	-459.24%
20-020-58266	MINOR EQUIPMENT: FIELD	2,850.00	0.00	168.72	168.72	2,681.28	94.08%
20-020-58268	SUBSCRIPTIONS & PUBLICATIONS	750.00	0.00	0.00	0.00	750.00	100.00%
20-020-58270	MV FUEL	50,000.00	0.00	32,224.75	32,224.75	17,775.25	35.55%
20-020-58281	WATER DISTRIBUTION SUPPLIES	135,000.00	0.00	135,413.45	135,413.45	-413.45	-0.31%
20-020-58282	WATER PRODUCTION SUPPLIES	50,000.00	0.00	2,255.79	2,255.79	47,744.21	95.49%
55 - SUPPLIES Totals:		434,658.00	0.00	336,268.68	336,268.68	98,389.32	22.64%
Group: 60 - UTILITIES							
20-020-58300	ELECTRICITY	115,000.00	0.00	101,205.73	101,205.73	13,794.27	12.00%
20-020-58301	NATURAL GAS	0.00	0.00	192.07	192.07	-192.07	0.00%
20-020-58304	MOBILE TELEPHONE	5,700.00	0.00	4,293.64	4,293.64	1,406.36	24.67%
20-020-58305	COMMUNICATION SERVICES	6,132.00	0.00	3,810.20	3,810.20	2,321.80	37.86%
60 - UTILITIES Totals:		126,832.00	0.00	109,501.64	109,501.64	17,330.36	13.66%
Group: 65 - CONTRACTUAL SERVICES							
20-020-58400	TRAVEL & TRAINING	5,000.00	0.00	7,516.20	7,516.20	-2,516.20	-50.32%
20-020-58401	CONSULTANTS & PROFESSIONALS	25,000.00	0.00	12,522.43	12,522.43	12,477.57	49.91%
20-020-58402	ADVERTISING & LEGAL NOTICES	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
20-020-58403	PRINTING & BINDING	0.00	0.00	712.05	712.05	-712.05	0.00%
20-020-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
20-020-58405	REPAIR & MAINTENANCE	0.00	0.00	9,081.10	9,081.10	-9,081.10	0.00%
20-020-58407	DUES & MEMBERSHIPS	555.00	0.00	0.00	0.00	555.00	100.00%
20-020-58409	PERMITS & APPLICATIONS	5,500.00	0.00	6,744.46	6,744.46	-1,244.46	-22.63%
20-020-58410	LAB TESTING	20,000.00	0.00	7,615.67	7,615.67	12,384.33	61.92%
20-020-58411	PROPERTY DAMAGE	2,500.00	0.00	11,305.00	11,305.00	-8,805.00	-352.20%
20-020-58414	FINANCE CHARGES	0.00	0.00	34.17	34.17	-34.17	0.00%
20-020-58416	LEGAL/CITY ATTORNEY	50,000.00	0.00	122,276.77	122,276.77	-72,276.77	-144.55%
20-020-58417	ACCOUNTING & AUDITOR	13,500.00	0.00	11,625.00	11,625.00	1,875.00	13.89%
20-020-58418	CONTRACTUAL SERVICES	20,000.00	0.00	14,731.24	14,731.24	5,268.76	26.34%
20-020-58424	ENGINEERING/CITY ENGINEER	236,000.00	0.00	19,552.10	19,552.10	216,447.90	91.72%
20-020-58425	SOLID WASTE COLLECTION	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
20-020-58426	SOFTWARE TECH SUPPORT	30,000.00	0.00	46,881.31	46,881.31	-16,881.31	-56.27%
20-020-58427	EQUIPMENT TECH SUPPORT	10,000.00	0.00	0.00	0.00	10,000.00	100.00%
20-020-58437	PUBLIC SAFETY ALERT SYSTEM	2,750.00	0.00	1,370.73	1,370.73	1,379.27	50.16%
20-020-58438	IT CONTRACT	3,852.00	0.00	0.00	0.00	3,852.00	100.00%
20-020-58442	WATER MAIN MAINTENANCE	0.00	0.00	24,820.50	24,820.50	-24,820.50	0.00%
20-020-58443	WELL SITE MAINTENANCE	25,000.00	0.00	17,901.71	17,901.71	7,098.29	28.39%
20-020-58444	EQUIPMENT MAINTENANCE	5,000.00	0.00	14,536.00	14,536.00	-9,536.00	-190.72%
20-020-58447	WATER TANK MAINTENANCE	35,000.00	0.00	7,290.00	7,290.00	27,710.00	79.17%
20-020-58448	BUILDING MAINT - WELL SITES	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
20-020-58451	EQUIPMENT RENTAL	8,000.00	0.00	1,346.24	1,346.24	6,653.76	83.17%
20-020-58452	VEHICLE LEASE	52,000.00	0.00	63,128.88	63,128.88	-11,128.88	-21.40%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
20-020-58469	WATER DISTRIBUTION CONTRACTUAL	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
20-020-58470	WATER PRODUCTION CONTRACTUAL	40,000.00	0.00	17,201.00	17,201.00	22,799.00	57.00%
65 - CONTRACTUAL SERVICES Totals:		608,757.00	0.00	431,004.89	431,004.89	177,752.11	29.20%
Group: 70 - TRANSFERS & RESTRICTED FUNDS							
20-020-58716	PAYING AGENT FEES	0.00	0.00	1,050.00	1,050.00	-1,050.00	0.00%
20-020-58746	2014 TWDB COB	44,373.00	0.00	39,821.00	39,821.00	4,552.00	10.26%
20-020-58748	2016 TWDB COB	58,423.00	0.00	54,270.25	54,270.25	4,152.75	7.11%
20-020-58749	PP FINANCE CONTRACT 6804	18,419.00	0.00	18,341.23	18,341.23	77.77	0.42%
20-020-58750	2019 TWDB COB INTEREST	509,195.00	0.00	0.00	0.00	509,195.00	100.00%
20-020-58755	2015 COB	30,491.00	0.00	28,617.98	28,617.98	1,873.02	6.14%
20-020-58756	2019 COOS - TWDB - FT WORTH WT	0.00	0.00	472,097.50	472,097.50	-472,097.50	0.00%
20-020-58757	WP CO S21 DEBT SERVICE	340,775.00	0.00	249,050.00	249,050.00	91,725.00	26.92%
20-020-58758	GOV CAP 9371 DEBT SERVICE	82,373.00	0.00	82,372.55	82,372.55	0.45	0.00%
20-020-58764	TRANSFER TO WASTEWATER FUND	200,000.00	0.00	200,000.00	200,000.00	0.00	0.00%
70 - TRANSFERS & RESTRICTED FUNDS Totals:		1,284,049.00	0.00	1,145,620.51	1,145,620.51	138,428.49	10.78%
Group: 75 - CAPITAL OUTLAY							
20-020-58601	VEHICLE EQUIPMENT	0.00	0.00	1,893.73	1,893.73	-1,893.73	0.00%
20-020-58602	TECHNOLOGY PROJECTS	12,500.00	0.00	240.00	240.00	12,260.00	98.08%
20-020-58604	EQUIPMENT: HEAVY	100,000.00	0.00	35,160.93	35,160.93	64,839.07	64.84%
20-020-58611	WATER PURCHASES	400,000.00	0.00	238,673.87	238,673.87	161,326.13	40.33%
75 - CAPITAL OUTLAY Totals:		512,500.00	0.00	275,968.53	275,968.53	236,531.47	46.15%
20 - WATER FUND Totals:		3,881,878.00	0.00	3,106,387.14	3,106,387.14	775,490.86	19.98%
Expense Totals:		3,881,878.00	0.00	3,106,387.14	3,106,387.14	775,490.86	19.98%
20 - WATER FUND Totals:		196,592.00	0.00	382,331.86	382,331.86	-185,739.86	
30 - WASTEWATER FUND							
Revenue							
Fund: 30 - WASTEWATER FUND							
Group: 15 - ADMINISTRATIVE FEES							
30-030-45005	INTEREST REVENUE	-15,468.00	0.00	-652,811.71	-652,811.71	637,343.71	4,120.40%
15 - ADMINISTRATIVE FEES Totals:		-15,468.00	0.00	-652,811.71	-652,811.71	637,343.71	4,120.40%
Group: 35 - OTHER REVENUE							
30-030-45041	REFUNDS/BANK CREDITS	-3,261.00	0.00	0.00	0.00	-3,261.00	-100.00%
35 - OTHER REVENUE Totals:		-3,261.00	0.00	0.00	0.00	-3,261.00	-100.00%
Group: 40 - TRANSFERS							
30-030-46094	TRANSFER IN	-200,000.00	0.00	-200,000.00	-200,000.00	0.00	0.00%
40 - TRANSFERS Totals:		-200,000.00	0.00	-200,000.00	-200,000.00	0.00	0.00%
Group: 45 - UTILITY REVENUE							
30-030-45000	USER CHARGES	-1,173,067.00	0.00	-945,800.44	-945,800.44	-227,266.56	-19.37%
30-030-45003	TAP FEES	-667.00	0.00	0.00	0.00	-667.00	-100.00%
30-030-45004	IMPACT FEES	-125,000.00	0.00	-53,050.00	-53,050.00	-71,950.00	-57.56%
30-030-45048	BORE FEES	0.00	0.00	-3,248.00	-3,248.00	3,248.00	0.00%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
45 - UTILITY REVENUE Totals:		-1,298,734.00	0.00	-1,002,098.44	-1,002,098.44	-296,635.56	-22.84%
30 - WASTEWATER FUND Totals:		-1,517,463.00	0.00	-1,854,910.15	-1,854,910.15	337,447.15	22.24%
Revenue Totals:		-1,517,463.00	0.00	-1,854,910.15	-1,854,910.15	337,447.15	22.24%
Expense							
Fund: 30 - WASTEWATER FUND							
Group: 50 - PERSONNEL							
30-030-58100	SALARIES	93,115.00	0.00	75,761.01	75,761.01	17,353.99	18.64%
30-030-58101	PAYROLL EXPENSE	1,495.00	0.00	1,298.77	1,298.77	196.23	13.13%
30-030-58102	WORKERS COMPENSATION	3,383.00	0.00	4,575.35	4,575.35	-1,192.35	-35.25%
30-030-58103	HEALTH INSURANCE	18,480.00	0.00	13,728.08	13,728.08	4,751.92	25.71%
30-030-58104	RETIREMENT	17,226.00	0.00	10,966.83	10,966.83	6,259.17	36.34%
30-030-58105	UNEMPLOYMENT INSURANCE	180.00	0.00	18.30	18.30	161.70	89.83%
30-030-58107	CELL PHONE STIPEND	1,080.00	0.00	789.26	789.26	290.74	26.92%
30-030-58109	CERTIFICATE PAY	1,920.00	0.00	2,805.92	2,805.92	-885.92	-46.14%
30-030-58110	OVERTIME	10,000.00	0.00	9,569.09	9,569.09	430.91	4.31%
30-030-58125	DENTAL INSURANCE	1,128.00	0.00	568.48	568.48	559.52	49.60%
30-030-58126	LIFE INSURANCE	346.00	0.00	176.89	176.89	169.11	48.88%
30-030-58129	LONGEVITY PAY	600.00	0.00	600.00	600.00	0.00	0.00%
50 - PERSONNEL Totals:		148,953.00	0.00	120,857.98	120,857.98	28,095.02	18.86%
Group: 55 - SUPPLIES							
30-030-58200	POSTAGE & SHIPPING	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
30-030-58201	OFFICE SUPPLIES	1,200.00	0.00	0.00	0.00	1,200.00	100.00%
30-030-58203	BASIC OPERATING SUPPLIES	1,200.00	0.00	114.62	114.62	1,085.38	90.45%
30-030-58205	MINOR EQUIPMENT: OFFICE	1,000.00	0.00	115.00	115.00	885.00	88.50%
30-030-58206	MV OILS, LUBRICANTS & FLUIDS	500.00	0.00	0.00	0.00	500.00	100.00%
30-030-58207	MV REPAIR & MAINTENANCE	2,400.00	0.00	0.00	0.00	2,400.00	100.00%
30-030-58208	UNIFORMS & SUPPLIES	2,000.00	0.00	551.62	551.62	1,448.38	72.42%
30-030-58212	WASTEWATER SUPPLIES	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
30-030-58222	MINOR TOOLS	0.00	0.00	137.43	137.43	-137.43	0.00%
30-030-58223	EQUIPMENT	2,900.00	0.00	4,826.63	4,826.63	-1,926.63	-66.44%
30-030-58224	MISC. TOOLS/SUPPLIES	1,000.00	0.00	186.81	186.81	813.19	81.32%
30-030-58230	CHEMICALS	75,000.00	0.00	33,320.25	33,320.25	41,679.75	55.57%
30-030-58253	SAFETY EQUIPMENT & SUPPLIES	2,775.00	0.00	0.00	0.00	2,775.00	100.00%
30-030-58260	BUILDING & FACILITIES REPAIRS	5,000.00	0.00	161.99	161.99	4,838.01	96.76%
30-030-58264	WW CHEMICALS	0.00	0.00	1,781.68	1,781.68	-1,781.68	0.00%
30-030-58265	FACILITIES MAINT SUPPLIES	0.00	0.00	333.01	333.01	-333.01	0.00%
30-030-58270	MV FUEL	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
30-030-58279	WASTEWATER COLLECTION	35,000.00	0.00	2,386.48	2,386.48	32,613.52	93.18%
30-030-58280	WASTEWATER TREATMENT	10,000.00	0.00	14,217.46	14,217.46	-4,217.46	-42.17%
55 - SUPPLIES Totals:		150,975.00	0.00	58,132.98	58,132.98	92,842.02	61.49%
Group: 60 - UTILITIES							
30-030-58300	ELECTRICITY	90,000.00	0.00	82,614.56	82,614.56	7,385.44	8.21%

Detail vs Budget Report

Date Range: 10/01/2023 - 10/31/2023 Item 5. 4

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
30-030-58305	COMMUNICATION SERVICES	0.00	0.00	1,139.82	1,139.82	-1,139.82	0.00%
60 - UTILITIES Totals:		90,000.00	0.00	83,754.38	83,754.38	6,245.62	6.94%
Group: 65 - CONTRACTUAL SERVICES							
30-030-58400	TRAVEL & TRAINING	3,500.00	0.00	3,078.50	3,078.50	421.50	12.04%
30-030-58401	CONSULTANTS & PROFESSIONALS	0.00	0.00	100.00	100.00	-100.00	0.00%
30-030-58402	ADVERTISING & LEGAL NOTICES	0.00	0.00	917.26	917.26	-917.26	0.00%
30-030-58404	PROPERTY & LIABILITY	8,100.00	0.00	12,812.33	12,812.33	-4,712.33	-58.18%
30-030-58405	REPAIR & MAINTENANCE	7,650.00	0.00	0.00	0.00	7,650.00	100.00%
30-030-58407	DUES & MEMBERSHIPS	500.00	0.00	0.00	0.00	500.00	100.00%
30-030-58409	PERMITS & APPLICATIONS	3,500.00	0.00	3,827.94	3,827.94	-327.94	-9.37%
30-030-58410	LAB TESTING	21,000.00	0.00	14,302.88	14,302.88	6,697.12	31.89%
30-030-58417	ACCOUNTING & AUDITOR	10,000.00	0.00	6,949.99	6,949.99	3,050.01	30.50%
30-030-58418	CONTRACTUAL SERVICES	12,000.00	0.00	5,523.02	5,523.02	6,476.98	53.97%
30-030-58424	ENGINEERING/CITY ENGINEER	62,000.00	0.00	4,888.05	4,888.05	57,111.95	92.12%
30-030-58425	SLUDGE HAULING	90,000.00	0.00	46,671.51	46,671.51	43,328.49	48.14%
30-030-58438	IT CONTRACT	3,852.00	0.00	0.00	0.00	3,852.00	100.00%
30-030-58445	LIFT STATION EQUIPMENT MAINTENANCE	30,000.00	0.00	23,525.64	23,525.64	6,474.36	21.58%
30-030-58449	LIFT STATION MAINTENANCE	0.00	0.00	2,070.73	2,070.73	-2,070.73	0.00%
30-030-58450	GOVERNMENT & MISC OPERATING	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
30-030-58451	EQUIPMENT RENTAL	500.00	0.00	0.00	0.00	500.00	100.00%
30-030-58467	WASTEWATER COLLECTION	0.00	0.00	2,466.00	2,466.00	-2,466.00	0.00%
65 - CONTRACTUAL SERVICES Totals:		255,602.00	0.00	127,133.85	127,133.85	128,468.15	50.26%
Group: 70 - TRANSFERS & RESTRICTED FUNDS							
30-030-58725	DEBT ISSUANCE COSTS	0.00	0.00	108,951.33	108,951.33	-108,951.33	0.00%
30-030-58745	FRANCHISE FEES	37,220.00	0.00	0.00	0.00	37,220.00	100.00%
30-030-58750	SERIES 2017 DEBT	265,348.00	0.00	239,112.50	239,112.50	26,235.50	9.89%
30-030-58766	TWDB SERIES 2021A	591,735.00	0.00	501,482.50	501,482.50	90,252.50	15.25%
70 - TRANSFERS & RESTRICTED FUNDS Totals:		894,303.00	0.00	849,546.33	849,546.33	44,756.67	5.00%
30 - WASTEWATER FUND Totals:		1,539,833.00	0.00	1,239,425.52	1,239,425.52	300,407.48	19.51%
Expense Totals:		1,539,833.00	0.00	1,239,425.52	1,239,425.52	300,407.48	19.51%
30 - WASTEWATER FUND Totals:		22,370.00	0.00	-615,484.63	-615,484.63	637,854.63	
Report Total:		212,627.00	0.00	-974,181.68	-974,181.68	1,186,808.68	



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: August 13, 2024	Department: Admin	Presented By: City Manager
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AGENDA ITEM: Consider all matters incident and related to the issuance and sale of “City of Willow Park, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2024A” including the adoption of an ordinance authorizing the issuance of such certificates in the amount not to exceed \$5,135,000 to finance the costs of paying contractual obligations to be incurred for (i) constructing, acquiring, purchasing, renovating, enlarging, equipping, and improving water and wastewater system properties or facilities, including the acquisition of land and rights-of-way therefor, and (ii) professional services rendered in connection with such projects and the financing thereof.

BACKGROUND: As referenced at the prior Council meeting, a portion of the Certificate of Obligation would fund activities with an impending development. It was expected that the developer’s agreement would finalize by the August 13th meeting. However, due to scheduling conflicts with multiple parties in the negotiations, the DA has not been finalized. Staff and the developer are actively working daily to finalize an agreement, and staff expects this matter to be resolved in a timely manner.

The Texas Attorney General, who oversees and reviews all bonds, allows municipalities to postpone the issuance of debt, and per bond counsel, Kristen Savant, the City of Willow Park can postpone the issuance of debt until a date certain.

Suggested motion language:

I move that the City Council postpone consideration of all matters relating to the issuance and sale of “City of Willow Park, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2024A” to the regular City Council meeting on _____, 2024

STAFF/BOARD/COMMISSION RECOMMENDATION:

EXHIBITS:

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



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: August 13, 2024	Department: Admin	Presented By: City Manager
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AGENDA ITEM: Tax Rate and Budget Workshop

BACKGROUND: This is the 2nd Budget Workshop of this fiscal year. Staff tried up some line items such as insurance costs, lease costs, etc. Included in this discussion is the proposed tax rate for Council consideration at a future meeting, presumably August 27.

Included in the discussion:

- 2024 Tax Rate Calculation Worksheet from the CAD
- Staff Tax Rate Worksheet
- City Debt Spreadsheet (All Funds)
- Public Hearing Notice (Proposed)

THERE IS NO ACTION TO TAKE FROM THE COUNCIL. DISCUSSION ONLY

STAFF/BOARD/COMMISSION RECOMMENDATION:

EXHIBITS:

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Item 7.

CITY OF WILLOW PARK

817-441-7108

Taxing Unit Name

Phone (area code and number)

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

www.willowpark.org

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 979,569,910
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 162,357,914
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 817,211,996
4.	Prior year total adopted tax rate.	\$ 0.397597 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 9,363,740
	B. Prior year values resulting from final court decisions:.....	- \$ 6,300,000
	C. Prior year value loss. Subtract B from A. ³	\$ 3,063,740
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 34,174,850
	B. Prior year disputed value:.....	- \$ 3,417,485
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 30,757,365
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 33,821,105

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Item 7.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 851,033,101
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 433,350</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 15,171,521</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 15,604,871
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 15,604,871
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 79,738,738
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 755,689,492
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,004,598
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 4,855
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,009,453
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,085,581,785</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 88,255,657</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 997,326,128

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

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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u> B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>0</u>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>186,154,056</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>811,172,072</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>24,944,866</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>24,944,866</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>786,227,206</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.382771</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.188725</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>851,033,101</u>

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

Item 7.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,606,112
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. + \$ 2,584 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 365,702 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -363,118 E. Add Line 30 to 31D.	\$ 1,242,994
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 786,227,206
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.158096 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.041

Item 7.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.158096 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 717,230</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.091224 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.249320 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.258046 /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 2,062,942</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 2,062,942</p>	\$ 2,062,942
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 2,062,942
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 98.82 %</p> <p>C. Enter the 2022 actual collection rate. 99.48 %</p> <p>D. Enter the 2021 actual collection rate. 99.90 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 2,062,942
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 811,172,072
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.254316 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.512362 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 691,399
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 811,172,072
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.085234 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.382771 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.382771 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.512362 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.427128 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 811,172,072
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

¹² Tex. Tax Code §26.041(d)
¹³ Tex. Tax Code §26.041(i)
¹⁴ Tex. Tax Code §26.041(d)
¹⁵ Tex. Tax Code §26.04(c)
¹⁶ Tex. Tax Code §26.04(c)
¹⁷ Tex. Tax Code §26.045(d)
¹⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.427128 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	 \$ 0.430651 /\$100 \$ 0.000000 /\$100 \$ 0.430651 /\$100 \$ 0.397597 /\$100 \$ 0.033054 /\$100 \$ 781,756.729 \$ 258.401
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	 \$ 0.597921 /\$100 \$ 0.056616 /\$100 \$ 0.541305 /\$100 \$ 0.538450 /\$100 \$ 0.002855 /\$100 \$ 596,921.300 \$ 17.042
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	 \$ 0.566654 /\$100 \$ 0.056616 /\$100 \$ 0.510038 /\$100 \$ 0.566650 /\$100 \$ -0.056612 /\$100 \$ 587,804.786 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 275.443 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.033956 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.461084 /\$100

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

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.158096
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 811,172,072
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.061639 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.254316 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.474051 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.397597 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.397597 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 755,689,492
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 786,227,206
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(B-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Item 7.

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.461084 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate \$ 0.382771 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate \$ 0.461084 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 81

De minimis rate \$ 0.474051 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.¹²

print here → Bryan Grimes
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

08/02/2024
 Date

¹² Tex. Tax Code §§26.04(c-2) and (d-2)

Reset Print

Worksheet

	2023 - 2024	2024 - 2025 EST.				
Taxable Non- Frozen Value	\$ 781,756,729	\$ 786,227,206	100.572%	Line 25 of Worksheet		
Interest and Sinking (Debt) Value	\$ 781,756,729	\$ 811,172,072	103.763%	Line 47 of the Worksheet	23-24 M/O	0.188725
Tax Frozen Levy	\$ 463,378	\$ 502,420	108.43%	Tax Office Spreadsheet	23-24 I/S	0.208872
M/O Rate	0.188725	0.203371	47.02%	(M/O % of Total Tax Rate)		
I/S Rate	0.208872	0.229175	52.98%	(I/S % of the Total Tax Rate)		
Total Tax Rate	0.397597	0.432546			24 - 24 Projected M/O	0.203371
		0.0349			24 - 25 Projected I/S	0.229175

Over 65 Tax Levy	
M/O Frozen Tax Levy	\$ 236,224
I/S Frozen Tax Levy	\$ 266,196
Tax Levy from CAD	\$ 502,420

Notes:			
Line 18 = Certified Values - TIRZ		NNR (Line 56)	0.375858
Line 20 = Over 65		VAR (Line 58)	0.423731
Line 21 = Certified Value - TIRZ - Over 65		Debt Rate (Line 48)	0.254316
Line 24 = New Value		Unused Rate (Line 67)	0.033956
M/O--> Line 25 = Certified Value - TIRZ - Over 65 - New Value			
I/S--> Line 47 = Line 21 (e.g. Certified Value - TIRZ - Over 65)			
		NNR M/O Rate	0.154814
		VAR M/O Rate	0.169415
		Unused Rate + VAR	0.203371

Formula = (Taxable Non Frozen * Rate) / 100. Add Tax Frozen Levy (% based on M/O & I/S split)

(Taxable Non-Frozen Value) (M/O Rate) / 100	M/O Frozen Tax Levy	Total M/O Levy	M/O Levy (98.5%)	New Value	Total M/O	
\$ 1,598,958.13	\$ 236,223.80	\$ 1,835,181.93	\$ 1,807,654.20	\$ 50,730.62	\$ 1,858,384.82	0
Don't forget to check new property below						
(Taxable Non-Frozen Value) (I/S Rate) / 100	I/S Frozen Tax Levy	Total I/S Levy	I/S Levy (98.5%)			
\$ 1,859,003.60	\$ 266,196.20	\$ 2,125,199.80	\$ 2,093,321.80			\$ 2,062,942 \$ 30,379.80

Debt Rate	
Debt Requirement	\$ 2,062,942
Value	\$ 811,172,072
Rate	0.25432

NEW PROPERTY	
Line 24 of CAD Worksheet	\$ 24,944,866
Rate	0.203371
New Property Levy	\$ 50,730.62

Worksheet

	2023 - 2024	2024 - 2025 EST.
Taxable Non- Frozen Value	\$ 781,756,729	\$ 786,227,206
Interest and Sinking (Debt) Value	\$ 781,756,729	\$ 811,172,072
Tax Frozen Levy	\$ 463,378	\$ 502,420
M/O Rate	0.188725	0.203371
I/S Rate	0.208872	0.229175
Total Tax Rate	0.397597	0.432546
		0.0349

(Taxable Non-Frozen Value) (M/O Rate) / 100	M/O Frozen Tax Levy	Total M/O Levy	M/O Levy (98.5%)	New Value	Total M/O
\$ 1,598,958.13	\$ 236,223.80	\$ 1,835,181.93	\$ 1,807,654.20	\$ 50,730.62	\$ 1,858,384.82
(Taxable Non-Frozen Value) (I/S Rate) / 100	I/S Frozen Tax Levy	Total I/S Levy	I/S Levy (98.5%)		
\$ 1,859,003.60	\$ 266,196.20	\$ 2,125,199.80	\$ 2,093,321.80		

	2014 TWDB		Gov Cap 6804	2015 COB		2016 TWDB	
	Water	Debt Service		Water	Debt Service	Water	
2024	44,372.50	9,105.56		18,418.80	44,406.44	30,491.06	58,423.00
2025	43,809.00				43,574.62	29,931.88	58,145.50
2026	43,198.25				42,742.80	29,372.70	57,790.50
2027	42,543.75				32,753.98	28,077.52	57,365.50
2028	41,849.00				34,783.63	29,817.37	56,878.00
2029	41,115.75				34,092.27	29,224.73	56,343.00
2030	40,345.75				33,400.92	28,632.08	55,765.50
2031	44,484.00				35,372.95	30,322.55	55,143.00
2032	43,532.00						54,475.50
2033	42,550.00						53,773.00
2034	41,544.00						58,008.50
2035	40,518.00						57,180.75
2036							56,325.50
2037							55,445.50
2038							
2039							
2040							
2041							
2042							
2043							
2044							
2045							
2046							
2047							
2048							
2049							
2050							
2051							
2052							
	509,862.00	9,105.56		18,418.80	301,127.61	235,869.89	791,062.75

2016 GOB	2017 COB	2018 Tax Notes	2018A Tax Notes	Gov Cap 8381	2019 Tax Notes	2019 TWDB
Debt Service	Wastewater	Debt Service	Debt Service	Debt Service	Debt Service	Debt Service
550,300.00	265,348.00	145,901.00	146,072.00	47,013.14	472,465.00	509,195.00
552,000.00	264,525.50	141,967.00	152,070.00	47,013.14	502,575.00	509,195.00
553,100.00	268,497.50			47,013.14	818,707.50	509,108.00
563,400.00	267,264.00			47,013.14		508,760.00
562,900.00	265,893.50			47,013.14		508,064.00
561,800.00	264,386.00					512,013.00
565,000.00	267,673.00					510,605.00
562,500.00	265,754.50					508,889.00
270,300.00	268,630.50					511,919.25
273,500.00						509,738.75
271,400.00						512,366.50
274,000.00						509,801.50
271,300.00						512,040.75
273,300.00						509,083.25
271,050.00						510,949.00
269,675.00						507,660.00
273,075.00						509,214.00
271,250.00						510,590.50
269,275.00						511,786.50
272,075.00						507,820.25
269,650.00						508,737.50
272,000.00						509,563.75
274,050.00						510,298.00
						510,939.25
						511,486.50
						511,938.75
						512,320.50
8,546,900.00	2,397,972.50	287,868.00	298,142.00	235,065.70	1,793,747.50	13,774,083.50

WP CO S21	Gov Cap 9371	2021A TWDB	2022 Series COB	2023 Series COB	2023A Series COB
Debt Service	Debt Service	Wastewater	Debt Service	Debt Service	Debt Service
340,775.00	82,372.55	591,735.00	171,750.00	243,943.75	275,847.63
341,050.00	82,372.55	594,260.00	171,750.00	212,125.00	239,867.50
336,250.00	82,372.55	591,770.00	171,750.00	212,125.00	239,867.50
336,375.00		594,265.00	171,750.00	280,025.00	308,170.00
336,350.00		591,745.00	171,750.00	280,675.00	309,635.00
341,100.00		594,210.00	171,750.00	280,825.00	305,941.25
340,625.00		591,660.00	171,750.00	280,462.50	307,085.00
340,000.00		594,095.00	216,075.00	279,775.00	307,917.50
339,225.00		596,500.00	542,800.00	283,600.00	308,432.50
338,300.00		593,890.00	537,400.00	281,937.50	308,645.00
337,225.00		596,155.00	541,400.00	279,950.00	308,375.00
340,925.00		592,877.00	534,800.00	282,475.00	307,635.00
339,400.00		593,804.00	537,600.00	279,512.50	306,615.00
337,725.00		593,969.00	536,975.00	282,075.00	305,315.00
340,825.00		593,424.25	538,100.00	280,200.00	308,595.00
338,700.00		592,269.50	538,775.00	282,950.00	306,325.00
336,425.00		595,524.50	539,000.00	281,100.00	308,495.00
338,925.00		593,199.50	538,775.00	279,800.00	310,085.00
336,200.00		595,325.50	543,025.00	283,200.00	306,240.00
338,250.00		591,939.50		280,862.50	306,960.00
340,000.00		593,077.50		282,762.50	307,012.50
336,525.00		593,733.50		279,325.00	306,392.50
337,825.00		593,921.50		280,550.00	310,035.00
338,825.00		593,683.00		281,325.00	307,940.00
339,525.00		593,035.50		281,650.00	310,107.50
339,925.00		591,971.00		281,525.00	306,537.50
340,025.00		595,457.50		280,950.00	307,230.00
		593,515.25		279,925.00	307,037.50
		596,224.50		283,337.50	305,960.00
				281,187.50	308,850.00
9,147,300.00	247,117.65	17,217,237.00	7,346,975.00	8,260,156.25	9,063,151.38

2024 Series COB	TOTAL	TOTAL	TOTAL
Wastewater	Debt Service	Water	Wastewater
87,028.33	2,106,804.52	1,084,047.91	944,111.33
239,775.00	2,062,942.26	1,064,503.93	1,098,560.50
241,700.00	2,085,305.94	1,058,092.00	1,101,967.50
239,300.00	1,403,112.12	973,121.77	1,100,829.00
241,825.00	1,406,756.77	972,958.37	1,099,463.50
239,275.00	1,354,408.52	979,796.48	1,097,871.00
241,650.00	1,357,698.42	975,973.33	1,100,983.00
242,925.00	1,401,640.45	978,838.55	1,102,774.50
238,175.00	1,405,132.50	949,151.75	1,103,305.50
238,300.00	1,401,482.50	944,361.75	832,190.00
238,175.00	1,401,125.00	949,144.00	834,330.00
242,675.00	1,398,910.00	948,425.25	835,552.00
241,800.00	1,395,027.50	907,766.25	835,604.00
240,675.00	1,397,665.00	902,253.75	834,644.00
239,300.00	1,397,945.00	851,774.00	832,724.25
242,550.00	1,397,725.00	846,360.00	834,819.50
240,425.00	1,401,670.00	845,639.00	835,949.50
238,800.00	1,399,910.00	849,515.50	831,999.50
242,600.00	1,401,740.00	847,986.50	837,925.50
241,100.00	859,897.50	846,070.25	833,039.50
239,400.00	859,425.00	848,737.50	832,477.50
242,400.00	857,717.50	846,088.75	836,133.50
240,100.00	864,635.00	848,123.00	834,021.50
242,500.00	589,265.00	849,764.25	836,183.00
239,600.00	591,757.50	851,011.50	832,635.50
241,400.00	588,062.50	851,863.75	833,371.00
242,800.00	588,180.00	852,345.50	838,257.50
238,900.00	586,962.50		832,415.25
239,700.00	589,297.50		835,924.50
	590,037.50		
6,824,853.33	36,142,239.00	24,723,714.59	26,440,062.83

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

NOTICE OF PUBLIC HEARING ON TAX INCREASE

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

PROPOSED TAX RATE	\$ 0.432546	per \$100
NO-NEW-REVENUE TAX RATE	\$.375858	per \$100
VOTER-APPROVAL TAX RATE	\$.457687	per \$100

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

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

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

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

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

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

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

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

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

Visit [Texas.gov/PropertyTaxes](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
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by City of Willow Park this year.
(name of taxing unit)

	2023	2024	Change
Total tax rate (per \$100 of value)	2023 adopted tax rate 0.397592	2024 proposed tax rate 0.432546	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% 0.0349 Increase.
Average homestead taxable value	2023 average taxable value of residence homestead 335,983	2024 average taxable value of residence homestead 361,916	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% \$25,933
Tax on average homestead	2023 amount of taxes on average taxable value of residence homestead \$1,336	2024 amount of taxes on average taxable value of residence homestead \$1,551	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)% \$215
Total tax levy on all properties	2023 levy 1,580,313	(2024 proposed rate x current total value)/100 1,858,384	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)% \$278,071



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: 8/13/24	Department: LEGISLATIVE	Presented By: CITY SECRETARY
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AGENDA ITEM: Discussion/Action: to adopt an ordinance enacting the City's new Code of Ordinances.

BACKGROUND:

At the June 28, 2022 City Council meeting, the City Council voted to approve a contract with Franklin Legal Publishing to codify the city’s code of ordinances.

Staff has reviewed the submitted final draft by General Code and recommends adoption of the newly codified code of ordinances for the city. The draft represents the ordinances of the city, along with the revisions made as a result of the city’s editorial and legal review. After the City Council approves the Draft, General Code will proceed with publication and delivery of the Code.

Recommended Motion: to adopt an ordinance enacting the City’s new Code of Ordinances.

EXHIBITS:
Proposed Ordinance

ADDITIONAL INFO:	FINANCIAL INFO:	
	Cost	N/A
	Source of Funding	

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF WILLOW PARK, TEXAS, ADOPTING AND ENACTING A NEW CODE OF ORDINANCES; PROVIDING FOR THE REPEAL OF CERTAIN ORDINANCES NOT INCLUDED THEREIN; PROVIDING A PENALTY FOR THE VIOLATION THEREOF NOT EXCEEDING \$500 GENERALLY OR NOT EXCEEDING \$2,000 FOR VIOLATIONS RELATING TO FIRE SAFETY, ZONING OR PUBLIC HEALTH AND SANITATION OR NOT EXCEEDING \$4,000 FOR VIOLATIONS RELATING TO DUMPING OF REFUSE; PROVIDING FOR THE AMENDMENT OF SUCH CODE; AND PROVIDING WHEN SUCH CODE AND THIS ORDINANCE SHALL BECOME EFFECTIVE.

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

Section 1. That the Code of Ordinances of the City of Willow Park, Texas, consisting of Chapters 1 through 14, each inclusive, is hereby adopted and enacted which shall supersede all other general and permanent ordinances of the City passed on or before May 14, 2024.

Section 2. All ordinances of a general and permanent nature enacted on or before May 14, 2024, and not included in the Code or recognized and continued in force by reference therein, are repealed.

Section 3. The codification consists of all ordinances as codified therein and as may be revised pursuant to the ordinance codification process.

Section 4. The repeal provided for in Section 2 hereof shall not be construed to revive any ordinance or part thereof that has been repealed by a subsequent ordinance that is repealed by this ordinance.

Section 5. Unless a differing penalty is expressly provided for within the Code, every person convicted of a general violation of any provision of the Code or any rule, ordinance, or police regulation of the City shall be punished by a fine not to exceed \$2,000.00 for violations of all such rules, ordinances and police regulations that govern fire safety, zoning, or public health and sanitation, not to exceed \$4,000.00 for violations of all such rules, ordinances and police regulations that govern the dumping of refuse, and not exceeding \$500.00 for all other violations. Each act of violation and each day upon which any such violation shall occur shall constitute a separate offense. The penalty provided by this section, unless another penalty is expressly provided, shall apply to the amendment of any Code section, whether or not such penalty is reenacted in the amendatory ordinance. In addition to the penalty prescribed above, the City may pursue other remedies such as abatement of nuisances, injunctive relief and revocation of licenses or permits.

Section 6. Additions or amendments to the Code when passed in such form as to indicate the intention of the City Council to make same a part of the Code shall be deemed to be incorporated into the Code, so that reference to the Code includes the additions and amendments.

Section 7. Ordinances adopted after May 14, 2024, that amend or refer to ordinances that have been codified in the Code shall be construed as if they amend or refer to like provisions of the Code.

Section 8. This ordinance and the Code adopted hereby shall become effective upon final passage of this ordinance.

DULY ADOPTED AND APPROVED by the City Council of the City of Willow Park, Texas, on this the 13th day of August, 2024.

APPROVED:

Doyle Moss, Mayor

ATTEST:

Crystal R. Dozier, City Secretary

APPROVED AS TO FORM:

Pat Chesser, City Attorney



CITY COUNCIL AGENDA ITEM BRIEFING SHEET

Council Date: August 13, 2024	Department: Admin	Presented By: Assistant City Manager
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AGENDA ITEM: Discussion/Action: to approve a resolution appointing a voting member and alternate to the Fort Worth Wholesale Water and Wastewater Customer Advisory Committee.

BACKGROUND:

The City of Willow Park is a wholesale water customer for the City of Forth Worth. Under the terms of the Wholesale Contract for Services the City will have a Voting Member and Alternate for the water and wastewater System Advisory Committee.

Suggested motion: I move to approve a resolution appointing a voting member and alternate to the Fort Worth Wholesale Water and Wastewater Customer Advisory Committee.

STAFF/BOARD/COMMISSION RECOMMENDATION:

Staff will need City Council to appoint a Voting Member and an Alternate member to the Committee. The term for the fiscal year beginning October 1, 2024 through September 30, 2025.

EXHIBITS:

- Resolution
- Appointment Form

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

CITY OF WILLOW PARK, TEXAS
RESOLUTION NO. 2024-06

A RESOLUTION OF THE CITY OF WILLOW PARK, TEXAS APPOINTING A VOTING MEMBER AND ALTERNATE MEMBER TO FORT WORTH WHOLESALE WATER AND WASTEWATER CUSTOMER ADVISORY COMMITTEE.

WHEREAS, the City of Willow Park, Texas is a wholesale water customer for the City of Fort Worth, Texas; and

WHEREAS, under the terms of the Wholesale Contract for Services the City Council of the City of Willow Park, Texas shall appoint a voting member and alternate member to the Wholesale Water and Wastewater Customer Advisory Committee; and

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

- (1) The City Council shall appoint a voting member and alternate member to serve on the Water and Wastewater Customer Advisory Committee for Fiscal Year beginning October 1, 2024 through September 30, 2025.
- (2) This Resolution is effective immediately upon passage.

PASSED by an affirmative vote of all members of the City Council, this 13th day of August, 2024.

APPROVED:

Doyle Moss, Mayor

ATTEST:

Crystal R. Dozier TRMC, City Secretary



APPOINTMENT FORM
Wholesale Water and Wastewater Customer Advisory Committee

DATE: _____

WHOLESALE CUSTOMER: _____

Check all that apply: Water Wastewater

The following individuals have been officially appointed by the **CUSTOMER's GOVERNING BODY**, under the terms of the Wholesale Contract for Services as the **VOTING MEMBER** and **ALTERNATE** for the Water and/or Wastewater System Advisory Committee. The term is for the Fiscal Year beginning October 1, 2024 through September 30, 2025.

Voting Member:

Alternate Member

Name

Name

Title

Title

Office Phone

Office Phone

Cell Phone

Cell Phone

Email Address

Email Address

Mailing Address:

Mailing Address:

Official Seal

Signature of Mayor/Board President

Please complete and return as soon as possible, but no later than October 31, 2024 to:

WaterWholesale@fortworthtexas.gov

or

City of Fort Worth
Water Customer Service/Wholesale
P. O. Box 870
Fort Worth, Texas 76101